

Swartland Municipality

Mid-Year Adjustments Budget 2023/24 – 2025/26



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 2023/2024 MTREF was approved by Council on 25 May 2023 in accordance with Section 24(1) of the Local Government: Municipal Finance Management Act, 2003(Act 56 of 2003).

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

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

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

Operating Budget

Expenditure

Operating expenditure must decrease from R1 073 385 062 to R1 071 352 206. The R2 032 856 decrease in operating expenditure was influenced by the following:

- 1) Employee Related Costs - Wages, Salaries and Social Contributions increases in total by R1 489 827 mainly due to various required adjustments on Salary line-items and Learnership appointments of unemployed youth, funded by CHIETA/Discretionary Grant funding;
- 2) Remuneration Of Councillors increases by R338 000 based on the new Upper limits for Councillors;
- 3) Contribution to Debt impairment decreases by R3 723 608 mainly based on available information and modelling done, linked to year to date payment rates;
- 4) Bad Debts Written Off increases by R11 191 182 mainly as a result of payment rates for Fines extensively;
- 5) Impairment of assets increases by R6 056 346 based on projections for the current year;
- 6) Finance charges decreases by R1 542 370 due to the early settlement and redemption of a DBSA external loan;
- 7) Bulk Purchases: Electricity decreases by R22 216 583 due to the effect of load-shedding;
- 8) Other materials decreases by R4 331 670 due to adjustments on various line-items.

- 9) Contracted Services increases by R8 514 822 of which the Dumping Site is the main contributor due to the much higher fuel increases of the past months;
- 10) Grants and Subsidies Paid increases by R291 420 mainly due to the additional allocation for Student bursaries;
- 11) Operational Cost increases by R1 115 531 mainly due to the increase in bank charges;
- 12) Accounting Losses increases by R784 247 mainly due to the envisaged accounting (non-cash) losses, based on 2022/23 audited performance and projections for the current year.

Income

Operating revenue must increase from R1 222 223 458 to R1 252 422 713. The R30 199 255 increase in operating revenue was influenced by the following:

- 1) Revenue from Electricity service charges decreases by R21 290 696 due to the effect of load-shedding;
- 2) Revenue from Sewerage service charges increases by R1 311 047 based on the mid-year performance;
- 3) Rent of Facilities and Equipment increases by R68 000 based on the mid-year performance;
- 4) Interest earned on External investments increases by R27 096 159, mainly due to the increased positive cash flow balance of the 2022/23 audited period;
- 5) Interest earned on Outstanding Debtors increases by R961 568 based on 2022/23 mid-year performance and the arrangement to accommodate the SASSA payment dates;
- 6) Fines increases by R7 430 394 based on the 2022/23 audited performance of traffic fines;
- 7) Licenses and permits increases by R35 895 based on the mid-year performance;
- 8) Transfers Recognised – Operational increases by R2 795 972 mainly due to the approved roll overs and additional funding as per the adjusted Provincial Gazette 8866;
- 9) Transfers Recognised – Capital increases by R3 953 614 mainly due to the adjustments to the DHS and MIG funded projects;
- 10) Public Contributions and Donations: Capital decreases by R20 024 835 due to the WCED private funding that will no longer realise in this financial year;
- 11) Public Contributions and Donations: Operational increases by R120 422 mainly due to donated equipment from TMT;
- 12) Operational “revenue”(of which non-cash equals around R 34mil) increases by R38 185 959 mainly due to the capital cost from vested infrastructure from the Swartland De Werf development;

- 13) Gains decreases by R10 444 244 mainly due to the revised projections for Gain on vesting of Properties which is based on the 2022/23 audited performance.

Capital Budget

Capital expenditure must increase from R240 803 827 to R248 689 919. The R7 886 092 increase is mainly due to the following adjustments:

- 1) Adjustments to the various housing projects funded by Department of Infrastructure (Human Settlements Grant) must increase in total by R5 193 000 due to the grant allocation as per the adjusted gazette;
- 2) Provision to be made for R34 080 374, which is the Donated PPE for various vested infrastructure from the Swartland De Werf development;
- 3) Adjustments to the MIG funded projects under Roads and Sport grounds must decrease in total by R1 653 000 as per the Adjusted Dora, No. 49550 of 24 October 2023;
- 4) Malmesbury De Hoop 132/11kV Substation, 132kV transmission line and servitudes must decrease by R5 410 560 due to the importation of a large component of material that will not realise in 2023/24 and the amount must move to the 2024/25 budget;
- 5) The R20 million from WCED (private funding) towards the development costs associated with municipal services to enable the building of a new school, in Malmesbury (Erf 13011) will no longer realise in this financial year.

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

An adjustment to the 2023/24 Capital budget also affects the original Section 19 disclosure, due to amendments made to the Construction of New Roads in the Swartland area as a result of the downward grant adjustment of the Municipal Infrastructure Grant (MIG).

The other is the amendment of the project phases of the Malmesbury De Hoop 132/11kV Substation project as a result of the importing of a large component of material that will not realise in 2023/24.

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

Type (R)	2023/24 Original Budget	2023/24 Prior Adj Budgets	2023/24 Mid-Year Adj Budget	2024/25 Adjusted Budget	2025/26 Original Budget
Operating Exp.	1 071 330 062	1 073 385 062	1 071 352 206	1 174 132 994	1 371 930 505
Capital	209 052 395	240 803 827	248 689 919	225 529 245	208 303 329
TOTAL EXPENDITURE	1 280 382 457	1 314 188 889	1 320 042 125	1 399 662 239	1 580 233 834
Revenue	1 192 485 181	1 222 223 458	1 252 422 713	1 311 049 716	1 489 696 468

Funding and Cash flows

The expected Cash flows for the MTREF period are as follows:

Source	2023/24 Original Budget	2023/24 Prior Adj Budgets	2023/24 Mid-Year Adj Budget	2024/25 Adjusted Budget	2025/26 Original Budget
Net cash from/(used) operating activities	224 934 837	252 571 801	267 554 092	253 141 320	236 045 540
Net cash from/(used) investing activities	(194 439 456)	(226 190 888)	(543 468 877)	(204 887 771)	(193 962 940)
Net cash from/(used) financing activities	(8 261 333)	(8 261 333)	(51 558 962)	40 824 770	(16 897 015)
Net increase/ (decrease) in cash held	22 234 048	18 639 633	(327 473 747)	89 078 319	25 185 585
Cash/cash equivalents at year end:	684 449 043	680 334 575	394 543 088	773 527 362	798 712 947

The decrease in movement from the original budget to the mid-year adjustments budget is due to the R300 million investment that was invested for three years, which will mature in June 2026. The outer years will be adjusted with the new 2024/25 budget.

Unforeseen and unavoidable expenditure

There was no unforeseen expenditure approved or incorporated in this budget since the special adjustments budget in November 2023, where emergency unforeseen and unavoidable expenditure was approved that occurred during October 2023.

Section 2 - Budget Related Resolutions

MID-YEAR ADJUSTMENTS BUDGET 2023/2024 – 2025/2026

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

RECOMMENDATION:

- (a) That it be noted that the Budget Steering Committee convened to consider the explanations and motivations provided by the financial staff and other directors in a bid to advise the Executive Mayor on way forward;
- (b) That council takes note of the proposed adjustment (as it relates to Section 19) in respect of the Construction of New Roads in the Swartland and the Malmesbury De Hoop 132/11kV Substation project (Annexure A-2: Capital Projects ito Sec 19);
- (c) That approval be granted to amend the high-level capital and operating budget for 2023/2024 with an amendment to the 2024/2025 capital budget and no other amendments to the outer years, as follows:

	Original Budget 2023/24	Special Adj Budget 2023/24	Mid-Year Adj Budget 2023/24	Adjustments Budget 2024/25	Original Budget 2025/26
Capital budget	209 052 395	240 803 827	248 689 919	225 529 245	208 303 329
Operating Expenditure	1 071 330 062	1 073 385 062	1 071 352 206	1 174 132 994	1 371 930 505
Operating Revenue	1 192 485 181	1 222 223 458	1 252 422 713	1 311 049 716	1 489 696 468
Budgeted (Surplus)/ Deficit	(121 155 119)	(148 838 396)	(181 070 507)	(136 916 722)	(117 765 963)
Less: Capital Grants and Donations	107 386 943	135 980 220	119 908 999	115 594 000	91 660 000
(Surplus)/ Deficit	(13 768 176)	(12 858 176)	(61 161 508)	(21 322 722)	(26 105 963)

- (d) That it be noted that the changes to the budget will have no impact on tariffs in respect of the 2023/2024 financial year or beyond but will result in an increased budgeted net surplus from R12 858 176 to a budgeted net surplus of R61 161 508;
- (e) That the unauthorised expenditure of R5 556 386 for the 2022/2023 financial year be authorised in this adjustments budget in line with section 32(2)(a)(i) of the Act;
- (f) That the adjusted budget schedules as required by the Budget and Reporting Regulations be approved as set out in (Annexure C: Budget Report and B-Schedules 2023/24– 2025/26);
- (g) That the Director: Financial Services adhere to the requirements of the Budget Circulars and Budget Reforms in the context of the reporting requirements to Provincial and National Treasury;
- (h) That the Service Delivery Budget Implementation Plan (SDBIP) where appropriate be amended accordingly.

Section 3 – Executive Summary

INTRODUCTION

This 2023/2024 Mid-year Adjustments Budget is in line with the MFMA Municipal Budget and Reporting Regulations. The main reasons for this Mid-Year Adjustments Budget is to appropriate the additional funding amounting to a total of R8 163 000 that was promulgated in the Adjusted Provincial Gazette (8866) of 16 January 2024 and the approved roll-overs by Provincial Treasury for the Financial Management Capability Grants (Bursaries & Internal Audit) and Human settlements Development Grant which must also be appropriated in this adjustments budget. The Municipal Infrastructure Grant (MIG) was reduced by R1 653 000 as per the Adjusted Dora, No. 49550. Also consideration of the performance for the mid-year ended 31 December 2023 inclusive of considering previous audited outcomes. The Service Delivery and Budget Implementation Plan (SDBIP) will also be amended accordingly where appropriate.

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

4.1 Provision of basic services

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

4.2 Effect of the adjustments budget

The adjustments in respect of the Capital Budget for 2023/2024 will result in an increase of R7 886 092, which will increase the 2023/2024 capital budget from R240 803 827 to R248 689 919. The adjustments in respect of the Operating Budget for 2023/2024 will result in the gross budgeted surplus of R148 838 396 increasing to R181 070 507 including capital grants and contributions. The budgeted net surplus excluding capital grants and contributions was R12 858 176 and will increase to a budgeted net surplus of R61 161 508. **At this juncture it is appropriate to emphasize that the aforementioned net surplus of R61 161 508 is the more appropriate measurement of budgeted surpluses/deficits from a budgeted cash flow perspective. (Note: excluding the capital infrastructure values of vested infrastructure from the Swartland De Werf development, the net cash surplus reduces to R27 081 134)**

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 2023/2024 Mid-year adjustments budget are illustrated below.

Type (R)	2023/24 Original Budget	2023/24 Prior Adj Budgets	2023/24 Mid-Year Adj Budget	2024/25 Original Budget	2025/26 Original Budget
Revenue	1 192 485 181	1 222 223 458	1 252 422 713	1 311 049 716	1 489 696 468
Expenditure	1 071 330 062	1 073 385 062	1 071 352 206	1 174 132 994	1 371 930 505
Surplus/(Deficit)	121 155 119	148 838 396	181 070 507	136 916 722	117 765 963
Less: Capital Grants and Public Contributions	107 386 943	135 980 220	119 908 999	115 594 000	91 660 000
Surplus/(Deficit) excluding Capital Grants and Public Contributions	13 768 176	12 858 176	61 161 508	21 322 722	26 105 963

The operational expenditure must be adjusted downwards by R2 032 856 and the revenue budget must be adjusted upwards by R30 199 255 as per the earlier explanations.

CAPITAL BUDGET

Objective	2023/24 Original Budget	2023/24 Prior Adj Budgets	2023/24 Mid-Year Adj Budget	2024/25 Adjusted Budget	2025/26 Original Budget
Governance and Admin	8 443 520	8 300 574	7 235 229	1 860 498	3 176 000
Community and Safety Services	32 539 010	32 058 066	26 434 466	14 452 551	3 521 457
Economic Services	81 842 618	92 255 983	101 775 001	72 066 877	37 981 480
Trading Services	86 227 247	108 189 204	113 245 223	137 149 319	163 624 392
Total	209 052 395	240 803 827	248 689 919	225 529 245	208 303 329

The capital expenditure must be adjusted upwards by R7 886 092 in 2023/2024 (current year).

The confirmed funding of the 2023/2024 capital budget is as follows:

Funding Source	2023/24 Original Budget	2023/24 Prior Adj Budgets	2023/24 Mid-Year Adj Budget	2024/25 Adjusted Budget	2025/26 Original Budget
National Government	48 366 000	48 366 000	46 713 000	50 664 000	61 660 000
Provincial Government	57 796 000	66 389 277	71 995 891	64 930 000	30 000 000
Other transfers and Donations	1 224 943	21 224 943	1 200 108	-	-
External Loans	-	-	-	33 000 000	17 000 000
Own Funding (CRR)	101 665 452	104 823 607	128 780 920	76 935 245	99 643 329
Total	209 052 395	240 803 827	248 689 919	225 529 245	208 303 329

Section 4 – Adjustment budget tables

Table B1 – Adjustments Budget Summary

WC015 Swartland - Table B1 Adjustments Budget Summary - 30 January 2024							
Description	Budget Year 2023/24					Budget Year +1 2024/25	Budget Year +2 2025/26
	Original Budget A	Prior Adjusted A1	Other Adjusts. F	Total Adjusts. G	Adjusted Budget H	Adjusted Budget	Adjusted Budget
R thousands							
<u>Financial Performance</u>							
Property rates	167 830	167 830	–	–	167 830	183 323	193 832
Service charges	596 914	596 914	(19 980)	(19 980)	576 934	673 070	759 772
Investment revenue	55 954	55 954	27 096	27 096	83 051	52 954	49 954
Transfers recognised - operational	168 036	169 181	2 916	2 916	172 097	184 740	286 976
Other own revenue	96 364	96 364	36 238	36 238	132 602	101 368	107 501
Total Revenue (excluding capital transfers and contributions)	1 085 098	1 086 243	46 270	46 270	1 132 514	1 195 456	1 398 036
Employee costs	316 394	316 751	1 490	1 490	318 241	332 235	351 024
Remuneration of councillors	12 081	12 081	338	338	12 419	12 565	13 067
Depreciation & asset impairment	112 614	112 614	2 333	2 333	118 670	126 454	131 662
Finance charges	14 486	14 486	(1 542)	(1 542)	12 944	18 879	18 143
Inventory consumed and bulk purchases	417 131	420 526	(26 657)	(26 657)	393 869	475 468	550 851
Transfers and subsidies	5 060	4 910	516	516	5 426	5 018	5 229
Other expenditure	193 564	192 017	21 490	21 490	209 783	203 514	301 954
Total Expenditure	1 071 330	1 073 385	(2 033)	(2 033)	1 071 352	1 174 133	1 371 931
Surplus/(Deficit)	13 768	12 858	48 303	48 303	61 162	21 323	26 106
Transfers and subsidies - capital (monetary)	107 387	135 980	(16 071)	(16 071)	119 909	115 594	91 660
Surplus/(Deficit) after capital transfers & contributions	121 155	148 838	32 232	32 232	181 071	136 917	117 766
Surplus/ (Deficit) for the year	121 155	148 838	32 232	32 232	181 071	136 917	117 766
<u>Capital expenditure & funds sources</u>							
Capital expenditure	209 052	240 804	7 886	7 886	248 690	225 529	208 303
Transfers recognised - capital	107 387	135 980	(16 071)	(16 071)	119 909	115 594	91 660
Borrowing	–	–	–	–	–	33 000	17 000
Internally generated funds	101 665	104 824	23 957	23 957	128 781	76 935	99 643
Total sources of capital funds	209 052	240 804	7 886	7 886	248 690	225 529	208 303
<u>Financial position</u>							
Total current assets	863 166	859 098	(308 261)	(308 261)	550 837	976 611	1 026 969
Total non current assets	2 322 092	2 353 843	328 011	328 011	2 681 855	2 394 911	2 454 812
Total current liabilities	144 717	144 717	(20 793)	(20 793)	123 924	152 639	151 160
Total non current liabilities	224 988	224 988	(42 771)	(42 771)	182 217	266 413	260 386
Community wealth/Equity	2 815 553	2 843 236	83 314	83 314	2 926 550	2 952 470	3 070 236
<u>Cash flows</u>							
Net cash from (used) operating	224 935	252 572	14 982	14 982	267 554	253 141	236 046
Net cash from (used) investing	(194 439)	(226 191)	(317 278)	(317 278)	(543 469)	(211 448)	(193 963)
Net cash from (used) financing	(8 261)	(8 261)	(43 298)	(43 298)	(51 559)	40 825	(16 897)
Cash/cash equivalents at the year end	684 449	680 335	(285 791)	(285 791)	394 543	766 967	798 713
<u>Cash backing/surplus reconciliation</u>							
Cash and investments available	684 449	680 335	47 237	47 237	727 571	773 527	798 713
Application of cash and investments	262 898	262 898	10 190	10 190	273 088	288 290	291 209
Balance - surplus (shortfall)	421 551	417 437	37 047	37 047	454 483	485 237	507 504
<u>Asset Management</u>							
Asset register summary (WDV)	2 322 092	2 353 843	(29 182)	(29 182)	2 324 661	2 394 911	2 454 812
Depreciation	107 577	107 577	–	–	107 577	121 167	126 109
Renewal and Upgrading of Existing Assets	33 777	49 862	(16 046)	(16 046)	33 816	47 037	70 390
Repairs and Maintenance	66 391	67 008	4 450	4 450	71 458	68 140	82 458

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

WC015 Swartland - Table B2 Adjustments Budget Financial Performance (functional classification) - 30 January 2024							
Standard Description	Budget Year 2023/24					Budget Year +1 2024/25	Budget Year +2 2025/26
	Original Budget A	Prior Adjusted A1	Other Adjusts. F	Total Adjusts. G	Adjusted Budget H	Adjusted Budget	Adjusted Budget
R thousands							
Revenue - Functional							
<i>Governance and administration</i>	319 063	319 528	19 004	19 004	338 532	343 573	366 761
Executive and council	305	305	30	30	335	312	318
Finance and administration	318 758	319 223	18 556	18 556	337 778	343 261	366 443
Internal audit	–	–	418	418	418	–	–
<i>Community and public safety</i>	127 957	127 957	12 980	12 980	140 937	127 435	176 223
Community and social services	13 893	13 893	788	788	14 681	13 722	14 201
Sport and recreation	16 216	16 216	(1 093)	(1 093)	15 123	4 638	4 916
Public safety	42 089	42 089	8 013	8 013	50 102	43 725	46 527
Housing	55 758	55 758	5 273	5 273	61 030	65 350	110 578
Health	–	–	–	–	–	–	–
<i>Economic and environmental services</i>	33 128	43 544	(10 267)	(10 267)	33 277	19 760	31 945
Planning and development	4 789	4 789	203	203	4 992	5 075	5 379
Road transport	28 339	38 756	(10 470)	(10 470)	28 285	14 685	26 567
Environmental protection	–	–	–	–	–	–	–
<i>Trading services</i>	712 303	731 160	8 483	8 483	739 643	820 246	914 729
Energy sources	456 425	458 505	(9 588)	(9 588)	448 917	522 322	606 519
Water management	113 187	124 465	1 244	1 244	125 708	123 773	142 646
Waste water management	86 097	91 596	16 827	16 827	108 423	92 789	96 111
Waste management	56 595	56 595	–	–	56 595	81 362	69 452
<i>Other</i>	34	34	–	–	34	36	39
Total Revenue - Functional	1 192 485	1 222 223	30 199	30 199	1 252 423	1 311 050	1 489 696
Expenditure - Functional							
<i>Governance and administration</i>	171 937	169 844	15 650	15 650	185 495	178 256	196 281
Executive and council	25 835	25 791	1 082	1 082	26 873	26 928	28 058
Finance and administration	142 949	140 901	14 147	14 147	155 047	149 088	165 884
Internal audit	3 152	3 152	422	422	3 575	2 240	2 339
<i>Community and public safety</i>	154 654	155 551	10 148	10 148	165 699	164 457	257 201
Community and social services	26 330	26 796	823	823	27 619	27 415	29 021
Sport and recreation	34 938	35 034	978	978	36 012	37 905	40 541
Public safety	88 686	88 921	8 383	8 383	97 304	93 813	98 906
Housing	4 701	4 801	(36)	(36)	4 764	5 324	88 733
Health	–	–	–	–	–	–	–
<i>Economic and environmental services</i>	85 081	86 130	(5 273)	(5 273)	80 857	91 716	91 376
Planning and development	16 200	16 680	59	59	16 738	16 273	16 827
Road transport	68 882	69 450	(5 332)	(5 332)	64 119	75 443	74 550
Environmental protection	–	–	–	–	–	–	–
<i>Trading services</i>	657 274	659 476	(22 559)	(22 559)	636 917	737 191	824 422
Energy sources	414 005	415 291	(22 527)	(22 527)	392 764	471 320	542 025
Water management	107 650	107 770	(5 978)	(5 978)	101 792	117 248	127 435
Waste water management	77 428	77 734	829	829	78 564	84 741	87 863
Waste management	58 190	58 681	5 116	5 116	63 797	63 882	67 099
<i>Other</i>	2 384	2 384	1	1	2 385	2 514	2 651
Total Expenditure - Functional	1 071 330	1 073 385	(2 033)	(2 033)	1 071 352	1 174 133	1 371 931
Surplus/ (Deficit) for the year	121 155	148 838	32 232	32 232	181 071	136 917	117 766

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 January 2024							
Vote Description	Budget Year 2023/24					Budget Year +1 2024/25	Budget Year +2 2025/26
	Original Budget A	Prior Adjusted A1	Other Adjusts. F	Total Adjusts. G	Adjusted Budget H	Adjusted Budget	Adjusted Budget
R thousands							
<u>Revenue by Vote</u>							
Vote 1 - Corporate Services	12 735	13 200	1 595	1 595	14 795	12 877	13 459
Vote 2 - Civil Services	299 716	326 909	(5 124)	(5 124)	321 785	315 981	337 835
Vote 3 - Council	305	305	30	30	335	312	318
Vote 4 - Electricity Services	456 443	458 523	(9 588)	(9 588)	448 935	522 340	606 537
Vote 5 - Financial Services	304 521	304 521	29 083	29 083	333 604	328 680	351 507
Vote 6 - Development Services	64 870	64 870	5 489	5 489	70 359	74 622	120 248
Vote 7 - Municipal Manager	–	–	418	418	418	–	–
Vote 8 - Protection Services	53 895	53 895	8 297	8 297	62 192	56 239	59 792
Vote 9 - [NAME OF VOTE 9]	–	–	–	–	–	–	–
Total Revenue by Vote	1 192 485	1 222 223	30 199	30 199	1 252 423	1 311 050	1 489 696
<u>Expenditure by Vote</u>							
Vote 1 - Corporate Services	42 202	42 234	2 966	2 966	45 200	44 239	46 441
Vote 2 - Civil Services	369 407	370 964	(3 359)	(3 359)	367 605	402 364	433 795
Vote 3 - Council	23 068	23 025	532	532	23 556	24 036	25 024
Vote 4 - Electricity Services	419 094	420 038	(22 269)	(22 269)	397 769	475 346	544 067
Vote 5 - Financial Services	73 728	71 978	10 032	10 032	82 010	78 005	81 756
Vote 6 - Development Services	32 212	32 722	343	343	33 065	33 387	117 810
Vote 7 - Municipal Manager	8 927	8 997	971	971	9 968	8 274	8 731
Vote 8 - Protection Services	102 693	103 428	8 752	8 752	112 180	108 482	114 307
Vote 9 - [NAME OF VOTE 9]	–	–	–	–	–	–	–
Total Expenditure by Vote	1 071 330	1 073 385	(2 033)	(2 033)	1 071 352	1 174 133	1 371 931
Surplus/ (Deficit) for the year	121 155	148 838	32 232	32 232	181 071	136 917	117 766

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

WC015 Swartland - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) - 30 January 2024							
Description	Budget Year 2023/24					Budget Year +1 2024/25	Budget Year +2 2025/26
	Original Budget A	Prior Adjusted A1	Other Adjusts. F	Total Adjusts. G	Adjusted Budget H	Adjusted Budget	Adjusted Budget
R thousands							
<u>Revenue By Source</u>							
Exchange Revenue							
Service charges - Electricity	421 007	421 007	(21 291)	(21 291)	399 716	483 838	556 045
Service charges - Water	91 857	91 857	–	–	91 857	98 465	105 542
Service charges - Waste Water Management	51 053	51 053	1 311	1 311	52 364	53 679	56 475
Service charges - Waste Management	32 997	32 997	–	–	32 997	37 089	41 710
Sale of Goods and Rendering of Services	13 113	13 113	213	213	13 327	13 899	14 732
Agency services	6 403	6 403	–	–	6 403	6 787	7 194
Interest earned from Receivables	2 640	2 640	560	560	3 199	2 798	2 966
Interest earned from Current and Non Current Assets	55 954	55 954	27 096	27 096	83 051	52 954	49 954
Rental from Fixed Assets	1 967	1 967	68	68	2 035	2 085	2 210
Operational Revenue	3 933	3 933	37 971	37 971	41 904	4 149	4 374
Non-Exchange Revenue							
Property rates	167 830	167 830	–	–	167 830	183 323	193 832
Fines, penalties and forfeits	32 076	32 076	7 430	7 430	39 507	33 993	36 025
Licences or permits	5 158	5 158	36	36	5 194	5 464	5 787
Transfer and subsidies - Operational	168 036	169 181	2 916	2 916	172 097	184 740	286 976
Interest	1 060	1 060	403	403	1 463	1 124	1 191
Operational Revenue	15 402	15 402	–	–	15 402	16 989	18 681
Gains on disposal of Assets	14 613	14 613	(10 444)	(10 444)	4 169	14 081	14 340
Total Revenue (excluding capital transfers and contributions)	1 085 098	1 086 243	46 270	46 270	1 132 514	1 195 456	1 398 036
<u>Expenditure By Type</u>							
Employee related costs	316 394	316 751	1 490	1 490	318 241	332 235	351 024
Remuneration of councillors	12 081	12 081	338	338	12 419	12 565	13 067
Bulk purchases - electricity	356 097	356 097	(22 217)	(22 217)	333 881	408 444	476 654
Inventory consumed	61 034	64 428	(4 440)	(4 440)	59 988	67 025	74 197
Debt impairment	4 424	4 424	(3 724)	(3 724)	700	5 138	5 405
Depreciation and amortisation	112 614	112 614	6 056	6 056	118 670	126 454	131 662
Interest	14 486	14 486	(1 542)	(1 542)	12 944	18 879	18 143
Contracted services	70 092	68 954	8 362	8 362	77 317	68 966	163 056
Transfers and subsidies	5 060	4 910	516	516	5 426	5 018	5 229
Irrecoverable debts written off	32 910	32 910	11 191	11 191	44 101	35 961	39 121
Operational costs	57 831	57 422	1 152	1 152	58 574	60 361	62 552
Losses on disposal of Assets	16 413	16 413	(1 038)	(1 038)	15 374	19 695	16 741
Other Losses	11 894	11 894	1 822	1 822	13 717	13 392	15 080
Total Expenditure	1 071 330	1 073 385	(2 033)	(2 033)	1 071 352	1 174 133	1 371 931
Surplus/(Deficit)	13 768	12 858	48 303	48 303	61 162	21 323	26 106
Transfers and subsidies - capital (monetary allocations)	107 387	135 980	(16 071)	(16 071)	119 909	115 594	91 660
Transfers and subsidies - capital (in-kind - all)			–	–	–		
Surplus/(Deficit) before taxation	121 155	148 838	32 232	32 232	181 071	136 917	117 766
Income Tax				–	–		
Intercompany/Parent subsidiary transactions				–	–		
Surplus/ (Deficit) for the year	121 155	148 838	32 232	32 232	181 071	136 917	117 766

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

Table B6 – Adjustments Budgeted Financial Position

WC015 Swartland - Table B6 Adjustments Budget Financial Position - 30 January 2024							
Description	Budget Year 2023/24					Budget Year +1 2024/25	Budget Year +2 2025/26
	Original Budget A	Prior Adjusted A1	Other Adjusts. F	Total Adjusts. G	Adjusted Budget H	Adjusted Budget	Adjusted Budget
R thousands							
ASSETS							
Current assets							
Cash and cash equivalents	684 449	680 335	(285 791)	(285 791)	394 543	773 527	798 713
Trade and other receivables from exchange transactions	108 621	108 621	(16 217)	(16 217)	92 404	122 877	138 981
Receivables from non-exchange transactions	33 732	33 732	(591)	(591)	33 141	41 630	49 903
Current portion of non-current receivables	4	4	(144)	(144)	(139)	4	4
Inventory	23 136	23 183	(2 529)	(2 529)	20 653	25 349	26 145
VAT	13 043	13 043	(2 993)	(2 993)	10 049	13 043	13 043
Other current assets	180	180	5	5	185	180	180
Total current assets	863 166	859 098	(308 261)	(308 261)	550 837	976 611	1 026 969
Non current assets							
Investments	–	–	333 028	333 028	333 028	–	–
Investment property	24 927	24 927	(4 672)	(4 672)	20 255	24 802	24 685
Property, plant and equipment	2 295 581	2 327 332	(503)	(503)	2 326 830	2 368 635	2 428 754
Biological assets	–	–	–	–	–	–	–
Living and non-living resources	–	–	–	–	–	–	–
Heritage assets	1 120	1 120	226	226	1 345	1 120	1 120
Intangible assets	464	464	(68)	(68)	396	354	253
Trade and other receivables from exchange transactions	–	–	–	–	–	–	–
Non-current receivables from non-exchange transactions	–	–	–	–	–	–	–
Other non-current assets	–	–	–	–	–	–	–
Total non current assets	2 322 092	2 353 843	328 011	328 011	2 681 855	2 394 911	2 454 812
TOTAL ASSETS	3 185 258	3 212 941	19 750	19 750	3 232 691	3 371 522	3 481 781
LIABILITIES							
Current liabilities							
Bank overdraft	–	–	–	–	–	–	–
Financial liabilities	9 325	9 325	(5 782)	(5 782)	3 544	17 097	15 418
Consumer deposits	17 450	17 450	896	896	18 346	17 600	17 800
Trade and other payables from exchange transactions	103 302	103 302	(15 896)	(15 896)	87 406	103 302	103 302
Trade and other payables from non-exchange transactions	216	216	(141)	(141)	75	216	216
Provisions	10 898	10 898	2 637	2 637	13 535	10 898	10 898
VAT	–	–	1 019	1 019	1 019	–	–
Other current liabilities	3 527	3 527	(3 527)	(3 527)	–	3 527	3 527
Total current liabilities	144 717	144 717	(20 793)	(18 284)	123 924	152 639	151 160
Non current liabilities							
Borrowing	72 637	72 637	(39 301)	(39 301)	33 336	105 540	90 122
Provisions	70 963	70 963	4 515	4 515	75 478	76 654	82 929
Long term portion of trade payables	–	–	–	–	–	–	–
Other non-current liabilities	81 388	81 388	(7 985)	(7 985)	73 403	84 219	87 335
Total non current liabilities	224 988	224 988	(42 771)	(42 771)	182 217	266 413	260 386
TOTAL LIABILITIES	369 705	369 705	(63 564)	(61 055)	306 141	419 052	411 545
NET ASSETS	2 815 553	2 843 236	83 314	80 806	2 926 550	2 952 470	3 070 236
COMMUNITY WEALTH/EQUITY							
Accumulated Surplus/(Deficit)	2 522 094	2 549 777	73 054	73 054	2 622 831	2 608 120	2 699 321
Funds and Reserves	293 459	293 459	10 260	10 260	303 719	344 350	370 914
TOTAL COMMUNITY WEALTH/EQUITY	2 815 553	2 843 236	83 314	83 314	2 926 550	2 952 470	3 070 236

Note: The outer years will be adjusted with the new 2024/25 budget.

Table B7 – Adjustments Budgeted Cash Flows

WC015 Swartland - Table B7 Adjustments Budget Cash Flows - 30 January 2024							
Description	Budget Year 2023/24					Budget Year +1 2024/25	Budget Year +2 2025/26
	Original Budget A	Prior Adjusted A1	Other Adjusts. F	Total Adjusts. G	Adjusted Budget H	Adjusted Budget	Adjusted Budget
R thousands							
CASH FLOW FROM OPERATING ACTIVITIES							
Receipts							
Property rates	164 473	164 473	1 463	1 463	165 936	175 990	186 079
Service charges	590 304	590 304	(14 277)	(14 277)	576 027	665 086	750 102
Other revenue	37 148	37 148	5 756	5 756	42 904	39 351	41 682
Transfers and Subsidies - Operational	168 036	168 858	2 124	2 124	170 982	184 740	286 976
Transfers and Subsidies - Capital	107 387	135 980	(24 578)	(24 578)	111 402	115 594	91 660
Interest	55 954	55 954	27 096	27 096	83 051	52 954	49 954
Payments							
Suppliers and employees	(883 983)	(885 911)	15 486	15 486	(870 425)	(962 368)	(1 153 310)
Finance charges	(9 324)	(9 324)	2 427	2 427	(6 897)	(13 188)	(11 869)
Transfers and Subsidies	(5 060)	(4 910)	(516)	(516)	(5 426)	(5 018)	(5 229)
NET CASH FROM/(USED) OPERATING ACTIVITIES	224 935	252 572	14 982	14 982	267 554	253 141	236 046
CASH FLOWS FROM INVESTING ACTIVITIES							
Receipts							
Proceeds on disposal of PPE	14 613	14 613	(10 444)	(10 444)	4 169	14 081	14 340
Decrease (increase) in non-current receivables	–	–	–	–	–	–	–
Decrease (increase) in non-current investments	–	–	(333 028)	(333 028)	(333 028)	–	–
Payments							
Capital assets	(209 052)	(240 804)	26 194	26 194	(214 610)	(225 529)	(208 303)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(194 439)	(226 191)	(317 278)	(317 278)	(543 469)	(211 448)	(193 963)
CASH FLOWS FROM FINANCING ACTIVITIES							
Receipts							
Short term loans	–	–	–	–	–	–	–
Borrowing long term/refinancing	–	–	–	–	–	50 000	–
Increase (decrease) in consumer deposits	500	500	–	–	500	150	200
Payments							
Repayment of borrowing	(8 761)	(8 761)	(43 298)	(43 298)	(52 059)	(9 325)	(17 097)
NET CASH FROM/(USED) FINANCING ACTIVITIES	(8 261)	(8 261)	(43 298)	(43 298)	(51 559)	40 825	(16 897)
NET INCREASE/ (DECREASE) IN CASH HELD	22 234	18 120	(345 593)	(345 593)	(327 474)	82 518	25 186
Cash/cash equivalents at the year begin:	662 215	662 215	59 802	59 802	722 017	684 449	773 527
Cash/cash equivalents at the year end:	684 449	680 335	(285 791)	(285 791)	394 543	766 967	798 713

Note: The outer years will be adjusted with the new 2024/25 budget.

Table B8 – Adjustments Cash backed reserves/accumulated surplus reconciliation

WC015 Swartland - Table B8 Cash backed reserves/accumulated surplus reconciliation - 30 January 2024							
Description	Budget Year 2023/24					Budget Year +1 2024/25	Budget Year +2 2025/26
	Original Budget A	Prior Adjusted A1	Other Adjusts. F	Total Adjusts. G	Adjusted Budget H	Adjusted Budget	Adjusted Budget
R thousands							
<u>Cash and investments available</u>							
Cash/cash equivalents at the year end	684 449	680 335	(285 791)	(285 791)	394 543	766 967	798 713
Other current investments > 90 days	–	–	–	–	–	6 561	–
Non current assets - Investments	–	–	333 028	333 028	333 028	–	–
Cash and investments available:	684 449	680 335	47 237	47 237	727 571	773 527	798 713
<u>Applications of cash and investments</u>							
Unspent conditional transfers	216	216	(141)	(141)	75	216	216
Unspent borrowing	–	–	–	–	–	–	–
Statutory requirements	–	–	–	–	–	–	–
Other working capital requirements	(30 777)	(30 777)	70	70	(30 706)	(56 275)	(79 920)
Other provisions	–	–	–	–	–	–	–
Long term investments committed	–	–	–	–	–	–	–
Reserves to be backed by cash/investment	293 459	293 459	10 260	10 260	303 719	344 350	370 914
Total Application of cash and investments:	262 898	262 898	10 190	10 190	273 088	288 290	291 209
Surplus(shortfall)	421 551	417 437	37 047	37 047	454 483	485 237	507 504

Table B9 – Adjustments Budget Asset Management

WC015 Swartland - Table B9 Asset Management - 30 January 2024

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

WC015 Swartland - Table B9 Asset Management - 30 January 2024

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

Table B10 – Adjustments Budget Basic service delivery measurement

WC015 Swartland - Table B10 Basic service delivery measurement - 30 January 2024							
Description	Budget Year 2023/24					Budget Year +1 2024/25	Budget Year +2 2025/26
	Original Budget A	Prior Adjusted A1	Other Adjusts. F	Total Adjusts. G	Adjusted Budget H	Adjusted Budget	Adjusted Budget
<u>Household service targets</u>							
<u>Water:</u>							
Piped water inside dwelling	32 872	32 872	-	-	32 872	32 872	32 872
Piped water inside yard (but not in dwelling)	3 232	3 232	-	-	3 232	3 232	3 232
Using public tap (at least min.service level)	212	212	-	-	212	212	212
Other water supply (at least min.service level)	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>	36	36	-	-	36	36	36
Using public tap (< min.service level)	-	-	-	-	-	-	-
Other water supply (< min.service level)	2 823	2 823	-	-	2 823	2 823	2 823
No water supply	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>	3	3	-	-	3	3	3
Total number of households	39	39	-	-	39	39	39
<u>Sanitation/sewerage:</u>							
Flush toilet (connected to sewerage)	33 744	33 744	-	-	33 744	33 744	33 744
Flush toilet (with septic tank)	3 887	3 887	-	-	3 887	3 887	3 887
Chemical toilet	29	29	-	-	29	29	29
Pit toilet (ventilated)	37	37	-	-	37	37	37
Other toilet provisions (> min.service level)	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>	37 697	37 697	-	-	37 697	37 697	37 697
Bucket toilet	991	991	-	-	991	991	991
Other toilet provisions (< min.service level)	141	141	-	-	141	141	141
No toilet provisions	310	310	-	-	310	310	310
<i>Below Minimum Service Level sub-total</i>	1 442	1 442	-	-	1 442	1 442	1 442
Total number of households	39 139	39 139	-	-	39 139	39 139	39 139
<u>Energy:</u>							
Electricity (at least min. service level)	38 631	38 631	-	-	38 631	38 631	38 631
Electricity - prepaid (> min.service level)	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>	38 631	38 631	-	-	38 631	38 631	38 631
Electricity (< min.service level)	-	-	-	-	-	-	-
Electricity - prepaid (< min. service level)	-	-	-	-	-	-	-
Other energy sources	508	508	-	-	508	508	508
<i>Below Minimum Service Level sub-total</i>	508	508	-	-	508	508	508
Total number of households	39 139	39 139	-	-	39 139	39 139	39 139
<u>Refuse:</u>							
Removed at least once a week (min.service)	32 675	32 675	-	-	32 675	32 675	32 675
<i>Minimum Service Level and Above sub-total</i>	32 675	32 675	-	-	32 675	32 675	32 675
Removed less frequently than once a week	480	480	-	-	480	480	480
Using communal refuse dump	897	897	-	-	897	897	897
Using own refuse dump	4 863	4 863	-	-	4 863	4 863	4 863
Other rubbish disposal	204	204	-	-	204	204	204
No rubbish disposal	20	20	-	-	20	20	20
<i>Below Minimum Service Level sub-total</i>	6 464	6 464	-	-	6 464	6 464	6 464
Total number of households	39 139	39 139	-	-	39 139	39 139	39 139

Reference: Data set supplied by the Strategic office.

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

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

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 January 2024

Description	Unit of measurement	Budget Year 2023/24					Budget Year +1 2024/25	Budget Year +2 2025/26
		Original Budget A	Prior Adjusted A1	Other Adjusts. F	Total Adjusts. G	Adjusted Budget H	Adjusted Budget	Adjusted Budget
<u>Community safety and wellbeing</u>								
Manage Protection Services	Completion of projects	205	205	38	38	243	100	926
Manage Civil Protection	Completion of projects	–	–	–	–	–	–	–
Manage Licensing and Registration Services	Completion of projects	658	658	–	–	658	684	–
Manage Traffic and Law Enforcement	Completion of projects	–	–	–	–	–	–	–
Manage Fire and Emergency Services	Completion of projects	3 036	3 036	(849)	(849)	2 187	160	160
Manage the Harbour Yzerfontein	Completion of projects	–	–	–	–	–	–	–
<u>Economic transformation</u>								
Facilitate economic development in the municipal	Completion of projects	–	–	–	–	–	–	–
<u>A healthy and sustainable environment</u>								
Manage Development Services	Completion of projects	44	44	–	–	44	46	48
Manage Planning and Valuations	Completion of projects	1 000	1 000	–	–	1 000	–	–
Manage Building Control	Completion of projects	–	–	–	–	–	–	–
Manage Human Settlements	Completion of projects	55 314	55 314	5 193	5 193	60 507	64 890	40 400
Manage the Caravan Park Yzerfontein	Completion of projects	732	732	–	–	732	480	36
<u>A connected and innovative local government</u>								
Manage Corporate Services, Secretariat and	Completion of projects	26	26	–	–	26	28	30
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 ICT Services	Completion of projects	1 517	1 517	(510)	(510)	1 007	807	1 876
Manage the Office of the Municipal Manager	Completion of projects	12	12	–	–	12	12	12
Manage Financial Administration	Completion of projects	45	45	(2)	(2)	43	32	34
Manage Finance (Credit Control, Income,	Completion of projects	2 147	2 195	254	254	2 449	289	80
Manage Council Expenses	Completion of projects	692	692	(680)	(680)	12	12	12
<u>Quality and reliable services</u>								
Manage Civil Engineering Services	Completion of projects	54	51	–	–	51	56	58
Manage Cemeteries	Completion of projects	1 100	906	(166)	(166)	740	–	300
Manage Parks and Recreational Areas	Completion of projects	2 317	2 429	(23)	(23)	2 406	1 813	1 773
Manage Sewerage	Completion of projects	3 590	9 981	(182)	(182)	9 798	10 295	2 958
Manage Waste Water Treatment Works	Completion of projects	2 211	2 427	–	–	2 427	–	1 000
Manage Sportsgrounds	Completion of projects	12 341	11 941	(1 123)	(1 123)	10 818	55	226
Manage Streets	Completion of projects	39 731	50 147	2 944	2 944	53 091	22 223	31 575
Manage Storm water	Completion of projects	314	1 823	660	660	2 483	316	1 318
Manage Swimming Pools	Completion of projects	12 000	12 000	(3 500)	(3 500)	8 500	11 061	–
Manage Water Provision	Completion of projects	8 064	18 312	730	730	19 042	10 383	28 484
Manage Municipal Property	Completion of projects	4 005	3 813	(127)	(127)	3 686	680	1 132
Manage Refuse Removal	Completion of projects	4 007	4 201	(500)	(500)	3 701	29 826	32 607
Manage Electrical Engineering Services	Completion of projects	360	306	–	–	306	380	400
Manage Electricity Distribution	Completion of projects	53 381	56 840	5 730	5 730	62 571	70 800	62 757
		209 052	240 804	7 886	7 886	248 690	225 529	208 303

Section 6 – Budget and other related policies

Amendments to the Supply Chain Management policy is necessary, due to the amendments to the Supply Chain Management Regulations as per the Government Gazette 49863 of 14 December 2023.

Section 7 – Overview of budget assumptions

Budget Assumptions

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

Section 8 – Funding compliance

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

	2023/2024 Original Budget	2023/2024 Special Adj Budget	2023/2024 Mid-year Adj Budget	2024/2025 Approved Budget	2025/2026 Approved Budget
External Entities	5 060 078	4 910 078	5 426 498	5 017 629	5 229 232

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.

Section 18 - Supporting tables

WC015 Swartland - Supporting Table SB1 Supporting detail to 'Budgeted Financial Performance' - 30 January 2024

Description	Budget Year 2023/24					Budget Year +1 2024/25	Budget Year +2 2025/26
	Original Budget A	Prior Adjusted A1	Other Adjusts. F	Total Adjusts. G	Adjusted Budget H	Adjusted Budget	Adjusted Budget
R thousands							
<u>REVENUE ITEMS</u>							
<u>Non-exchange revenue by source</u>							
<u>Property rates</u>							
Total Property Rates	171 161	171 161	–	–	171 161	186 920	197 717
Less Revenue Foregone (<i>exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA</i>)	3 331	3 331	–	–	3 331	3 597	3 885
Net Property Rates	167 830	167 830	–	–	167 830	183 323	193 832
<u>Exchange revenue service charges</u>							
<u>Service charges - Electricity</u>							
Total Service charges - Electricity	428 345	428 345	(21 291)	(21 291)	407 055	492 277	565 750
Less Revenue Foregone (<i>in excess of 50 kwh per indigent household per month</i>)	–	–	–	–	–	–	–
Less Cost of Free Basis Services (<i>50 kwh per indigent household per month</i>)	7 338	7 338	–	–	7 338	8 439	9 705
Net Service charges - Electricity	421 007	421 007	(21 291)	(21 291)	399 716	483 838	556 045
<u>Service charges - Water</u>							
Total Service charges - water	106 810	106 810	–	–	106 810	114 165	122 028
Less Revenue Foregone (<i>in excess of 6 kilolitres per indigent household per month</i>)	–	–	–	–	–	–	–
Less Cost of Free Basis Services (<i>6 kilolitres per indigent household per month</i>)	14 953	14 953	–	–	14 953	15 701	16 486
Net Service charges - Water	91 857	91 857	–	–	91 857	98 465	105 542
<u>Service charges - Waste Water Management</u>							
Total Service charges - Waste Water Management	81 679	81 679	1 311	1 311	82 990	86 449	91 539
Less Revenue Foregone (<i>in excess of free sanitation service to indigent households</i>)	–	–	–	–	–	–	–
Less Cost of Free Basis Services (<i>free sanitation service to indigent households</i>)	30 626	30 626	–	–	30 626	32 770	35 064
Net Service charges - Waste Water Management	51 053	51 053	1 311	1 311	52 364	53 679	56 475
<u>Service charges - Waste Management</u>							
Total refuse removal revenue	51 203	51 203	–	–	51 203	56 752	62 946
Total landfill revenue	–	–	–	–	–	–	–
Less Revenue Foregone (<i>in excess of one removal a week to indigent households</i>)	–	–	–	–	–	–	–
Less Cost of Free Basis Services (<i>removed once a week to indigent households</i>)	18 206	18 206	–	–	18 206	19 663	21 236
Service charges - Waste Management	32 997	32 997	–	–	32 997	37 089	41 710
<u>EXPENDITURE ITEMS</u>							
<u>Employee related costs</u>							
Basic Salaries and Wages	192 597	192 954	(837)	(837)	192 116	202 410	213 972
Pension and UIF Contributions	34 253	34 253	483	483	34 736	36 241	38 347
Medical Aid Contributions	14 625	14 625	553	553	15 178	16 004	17 517
Overtime	14 882	14 882	396	396	15 278	15 392	16 022
Performance Bonus	–	–	–	–	–	–	–
Motor Vehicle Allowance	6 950	6 950	365	365	7 315	7 025	7 104
Cellphone Allowance	935	935	35	35	970	939	943
Housing Allowances	1 151	1 151	55	55	1 206	1 234	1 323
Other benefits and allowances	34 064	34 064	441	441	34 506	36 099	38 268
Payments in lieu of leave	3 021	3 021	–	–	3 021	3 172	3 331
Long service awards	2 898	2 898	–	–	2 898	3 043	3 195
Post-retirement benefit obligations	11 017	11 017	–	–	11 017	10 676	11 002
sub-total	316 394	316 751	1 490	1 490	318 241	332 235	351 024
Less: Employees costs capitalised to PPE	–	–	–	–	–	–	–
Total Employee related costs	316 394	316 751	1 490	1 490	318 241	332 235	351 024

WC015 Swartland - Supporting Table SB1 Supporting detail to 'Budgeted Financial Performance' - 30 January 2024

Description	Budget Year 2023/24					Budget Year +1 2024/25	Budget Year +2 2025/26
	Original Budget A	Prior Adjusted A1	Other Adjusts. F	Total Adjusts. G	Adjusted Budget H	Adjusted Budget	Adjusted Budget
R thousands							
<u>Depreciation and amortisation</u>							
Depreciation of Property, Plant & Equipment	107 577	107 577	–	–	107 577	121 167	126 109
Lease amortisation	–	–	–	–	–		
Capital asset impairment	5 036	5 036	6 058	6 058	11 095	5 288	5 552
Total Depreciation and amortisation	112 614	112 614	6 058	6 058	118 672	126 454	131 662
<u>Bulk purchases</u>							
Electricity Bulk Purchases	356 097	356 097	(22 217)	(22 217)	333 881	408 444	476 654
Total bulk purchases	356 097	356 097	(22 217)	(22 217)	333 881	408 444	476 654
<u>Transfers and grants</u>							
Cash transfers and grants	5 060	4 910	516	516	5 426	5 018	5 229
Total transfers and grants	5 060	4 910	516	516	5 426	5 018	5 229
<u>Contracted services</u>							
Outsourced Services	19 802	17 223	1 250	1 250	18 472	20 485	21 842
Consultants and Professional Services	13 693	15 284	2 876	2 876	18 160	11 585	11 191
Contractors	36 597	36 448	4 237	4 237	40 685	36 896	130 023
Total contracted services	70 092	68 954	8 362	8 362	77 317	68 966	163 056
<u>Operational Costs</u>							
Contributions to 'other' provisions	8 500	8 500	–	–	8 500	8 500	8 500
Audit fees	3 135	3 135	–	–	3 135	3 260	3 391
Other Operational Costs	46 197	45 788	1 152	1 152	46 939	48 601	50 661
Total Other Operational Costs	57 831	57 422	1 152	1 152	58 574	60 361	62 552
<u>Repairs and Maintenance by Expenditure Item</u>							
Employee related costs	22 301	22 301	27	27	22 327	23 511	25 208
Inventory Consumed (Project Maintenance)	1 883	2 295	105	105	2 401	1 972	2 067
Contracted Services	36 031	36 236	3 709	3 709	39 945	35 863	48 437
Other Expenditure	6 176	6 176	610	610	6 786	6 793	6 747
Total Repairs and Maintenance Expenditure	66 391	67 008	4 450	4 450	71 458	68 140	82 458
<u>Inventory Consumed</u>							
Inventory Consumed - Water	37 728	37 728	(7 727)	(7 727)	30 000	42 827	48 568
Inventory Consumed - Other	23 306	24 145	5 343	5 343	29 487	24 197	25 630
Total Inventory Consumed & Other Material	61 034	61 872	(2 385)	(2 385)	59 488	67 025	74 197

WC015 Swartland - Supporting Table SB3 Adjustments to the SDBIP - performance objectives - 30 January 2024

Description	Unit of measurement	Budget Year 2023/24					Budget Year +1 2024/25	Budget Year +2 2025/26
		Original Budget A	Prior Adjusted A1	Other Adjusts. F	Total Adjusts. G	Adjusted Budget H	Adjusted Budget	Adjusted Budget
<u>Community safety and wellbeing</u>								
Manage Protection Services	Completion of projects	205	205	38	38	243	100	926
Manage Civil Protection	Completion of projects	–	–	–	–	–	–	–
Manage Licensing and Registration Services	Completion of projects	658	658	–	–	658	684	–
Manage Traffic and Law Enforcement	Completion of projects	–	–	–	–	–	–	–
Manage Fire and Emergency Services	Completion of projects	3 036	3 036	(849)	(849)	2 187	160	160
Manage the Harbour Yzerfontein	Completion of projects	–	–	–	–	–	–	–
<u>Economic transformation</u>								
Facilitate economic development in the municipal	Completion of projects	–	–	–	–	–	–	–
<u>A healthy and sustainable environment</u>								
Manage Development Services	Completion of projects	44	44	–	–	44	46	48
Manage Planning and Valuations	Completion of projects	1 000	1 000	–	–	1 000	–	–
Manage Building Control	Completion of projects	–	–	–	–	–	–	–
Manage Human Settlements	Completion of projects	55 314	55 314	5 193	5 193	60 507	64 890	40 400
Manage the Caravan Park Yzerfontein	Completion of projects	732	732	–	–	732	480	36
<u>A connected and innovative local government</u>								
Manage Corporate Services, Secretariat and	Completion of projects	26	26	–	–	26	28	30
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 ICT Services	Completion of projects	1 517	1 517	(510)	(510)	1 007	807	1 876
Manage the Office of the Municipal Manager	Completion of projects	12	12	–	–	12	12	12
Manage Financial Administration	Completion of projects	45	45	(2)	(2)	43	32	34
Manage Finance (Credit Control, Income,	Completion of projects	2 147	2 195	254	254	2 449	289	80
Manage Council Expenses	Completion of projects	692	692	(680)	(680)	12	12	12
<u>Quality and reliable services</u>								
Manage Civil Engineering Services	Completion of projects	54	51	–	–	51	56	58
Manage Cemeteries	Completion of projects	1 100	906	(166)	(166)	740	–	300
Manage Parks and Recreational Areas	Completion of projects	2 317	2 429	(23)	(23)	2 406	1 813	1 773
Manage Sewerage	Completion of projects	3 590	9 981	(182)	(182)	9 798	10 295	2 958
Manage Waste Water Treatment Works	Completion of projects	2 211	2 427	–	–	2 427	–	1 000
Manage Sportsgrounds	Completion of projects	12 341	11 941	(1 123)	(1 123)	10 818	55	226
Manage Streets	Completion of projects	39 731	50 147	2 944	2 944	53 091	22 223	31 575
Manage Storm water	Completion of projects	314	1 823	660	660	2 483	316	1 318
Manage Swimming Pools	Completion of projects	12 000	12 000	(3 500)	(3 500)	8 500	11 061	–
Manage Water Provision	Completion of projects	8 064	18 312	730	730	19 042	10 383	28 484
Manage Municipal Property	Completion of projects	4 005	3 813	(127)	(127)	3 686	680	1 132
Manage Refuse Removal	Completion of projects	4 007	4 201	(500)	(500)	3 701	29 826	32 607
Manage Electrical Engineering Services	Completion of projects	360	306	–	–	306	380	400
Manage Electricity Distribution	Completion of projects	53 381	56 840	5 730	5 730	62 571	70 800	62 757
		209 052	240 804	7 886	7 886	248 690	225 529	208 303

WC015 Swartland - Supporting Table SB4 Adjustments to budgeted performance indicators and benchmarks - 30 January 2024

Description of financial indicator	Basis of calculation	Budget Year 2023/24			Budget Year +1 2024/25	Budget Year +2 2025/26
		Original Budget	Prior Adjusted	Adjusted Budget	Adjusted Budget	Adjusted Budget
<u>Borrowing Management</u>						
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	2.2%	2.2%	6.1%	2.4%	2.6%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	2.1%	2.1%	5.7%	2.4%	2.5%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants	0.0%	0.0%	0.0%	24.7%	8.2%
<u>Safety of Capital</u>						
Gearing	Long Term Borrowing/ Funds & Reserves	24.8%	24.8%	11.0%	30.6%	24.3%
<u>Liquidity</u>						
Current Ratio	Current assets/current liabilities	6:1	6:1	4:1	6:1	7:1
<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%
<u>Other Indicators</u>						
Electricity Distribution Losses (2)	Total Volume Losses (kW)	12 117 484	12 117 484	12 117 484	12 481 009	12 855 439
	Total Cost of Losses (Rand '000)	20 491	20 491	20 491	23 564	27 099
	% Volume (units purchased and generated less units sold)/units purchased and generated	6%	6%	6%	6%	6%
Water Distribution Losses (2)	Total Volume Losses (kℓ)	865 969	865 969	865 969	891 948	918 706
	Total Cost of Losses (Rand '000)	6 096 421	6 096 421	6 096 421	6 401 242	6 721 305
	% Volume (units purchased and generated less units sold)/units purchased and generated	21%	21%	21%	21%	21%
Employee costs	Employee costs/(Total Revenue - capital revenue)	29.2%	29.2%	28.1%	27.8%	25.1%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	30.3%	30.3%	29.2%	28.8%	26.0%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	6.1%	6.2%	6.3%	5.7%	5.9%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	11.7%	11.7%	11.6%	12.2%	10.7%
<u>IDP regulation financial viability indicators</u>						
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	7.5%	7.5%	7.8%	5.3%	6.2%
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	10.0%	10.0%	8.2%	10.3%	9.9%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	10.0	10.0	6.3	10.3	9.0

WC015 Swartland - Supporting Table SB6 Adjustments Budget - funding measurement - 30 January 2024

Description		MFMA section	Medium Term Revenue and Expenditure Framework				
			Original Budget	Prior Adjusted	Adjusted Budget	Budget Year +1 2024/25	Budget Year +2 2025/26
R thousands							
Funding measures							
Cash/cash equivalents at the year end - R'000	18(1)b	684 449	680 335	394 543	766 967	798 713	
Cash + investments at the yr end less applications - R'000	18(1)b	421 551	417 437	454 483	485 237	507 504	
Cash year end/monthly employee/supplier payments	18(1)b	10.0	10.0	6.3	10.3	9.0	
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	121 155	148 838	181 071	136 917	117 766	
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	73.4%	73.3%	69.7%	74.1%	70.3%	
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	40.4%	40.4%	35.7%	42.0%	44.5%	
Capital payments % of capital expenditure	18(1)c;19	100.0%	100.0%	86.3%	100.0%	100.0%	
Borrowing receipts % of capital expenditure (ex cl. transfers)	18(1)c	0.0%	0.0%	0.0%	24.7%	8.2%	
Grants % of Govt. legislated/gazetted allocations	18(1)a	100.6%	111.2%	104.4%	100.1%	100.1%	
R&M % of Property Plant & Equipment	20(1)(vi)	2.9%	2.8%	3.1%	2.8%	3.4%	
Asset renewal % of capital budget	20(1)(vi)	5.5%	5.5%	5.3%	10.6%	13.1%	

WC015 Swartland - Supporting Table SB7 Adjustments Budget - transfers and grant receipts - 30 January 2024

Description	Budget Year 2023/24					Budget Year +1 2024/25	Budget Year +2 2025/26
	Original Budget A	Prior Adjusted A1	Other Adjusts. D	Total Adjusts. E	Adjusted Budget F	Adjusted Budget	Adjusted Budget
R thousands							
RECEIPTS:							
<u>Operating Transfers and Grants</u>							
National Government:	146 615	146 615	–	–	146 615	162 375	183 285
Local Government Equitable Share	143 235	143 235	–	–	143 235	160 825	181 597
Finance Management	1 550	1 550	–	–	1 550	1 550	1 688
EPWP Incentive	1 830	1 830	–	–	1 830	–	–
Provincial Government:	21 055	21 735	1 066	1 066	22 801	21 977	103 280
Community Development Workers	38	38	–	–	38	38	38
Human Settlements Development Grant	–	–	–	–	–	0	80 106
Municipal Accreditation and Capacity Building Grant	245	245	–	–	245	249	249
Libraries	11 788	11 788	466	466	12 254	11 930	12 459
Proclaimed Roads Subsidy	170	170	–	–	170	170	190
Establishment of a K9 Unit	3 305	3 305	–	–	3 305	3 732	4 400
Resourcing Funding for establishment of Law Enforcement Rural Safety Unit	5 509	5 509	–	–	5 509	5 712	5 838
Thusong Grant	–	–	–	–	–	146	–
WC Municipal Energy Resilience Grant	–	680	–	–	680	–	–
WC Financial Management Capability Grant (Bursaries)	–	–	100	100	100	–	–
Municipal Service Delivery and Capacity Building Grant	–	–	500	500	500	–	–
Total Operating Transfers and Grants	167 670	168 350	1 066	1 066	169 416	184 352	286 565
<u>Capital Transfers and Grants</u>							
National Government:	48 366	48 366	(1 653)	(1 653)	46 713	50 664	61 660
Municipal Infrastructure Grant (MIG)	24 708	24 708	(1 653)	(1 653)	23 055	25 664	26 660
Integrated National Electrification Programme (municipal)	23 658	23 658	–	–	23 658	25 000	35 000
Provincial Government:	57 796	57 796	5 693	5 693	63 489	64 930	30 000
Human Settlements	55 314	55 314	5 193	5 193	60 507	64 890	30 000
RSEP/VPUU Municipal Projects	500	500	–	–	500	–	–
Libraries	50	50	–	–	50	–	–
Fire Service Capacity Building Grant	926	926	–	–	926	–	–
Establishment of a K9 Unit	40	40	–	–	40	40	–
Non-motorised Transport Infrastructure	–	–	500	500	500	–	–
Sport Development	966	966	–	–	966	–	–
Total Capital Transfers and Grants	106 162	106 162	4 040	4 040	110 202	115 594	91 660
TOTAL RECEIPTS OF TRANSFERS & GRANTS	273 832	274 512	5 106	5 106	279 618	299 946	378 225

WC015 Swartland - Supporting Table SB8 Adjustments Budget - expenditure on transfers and grant programme - 30 January 2024

Description	Budget Year 2023/24					Budget Year +1 2024/25	Budget Year +2 2025/26
	Original Budget A	Prior Adjusted A1	Other Adjusts. D	Total Adjusts. E	Adjusted Budget F	Adjusted Budget	Adjusted Budget
R thousands							
EXPENDITURE ON TRANSFERS AND GRANT PROGRAM:							
<u>Operating expenditure of Transfers and Grants</u>							
National Government:	146 615	146 615	–	–	146 615	162 375	183 285
Local Government Equitable Share	143 235	143 235	–	–	143 235	160 825	181 597
Finance Management	1 550	1 550	–	–	1 550	1 550	1 688
EPWP Incentive	1 830	1 830	–	–	1 830	–	–
				–	–		
Provincial Government:	21 055	21 735	1 725	1 725	23 460	21 977	103 280
Community Development Workers	38	38	–	–	38	38	38
Human Settlements Development Grant	–	–	80	80	80	–	80 106
Municipal Accreditation and Capacity Building Grant	245	245	–	–	245	249	249
Libraries	11 788	11 788	466	466	12 254	11 930	12 459
Proclaimed Roads Subsidy	170	170	–	–	170	170	190
Establishment of a K9 Unit	3 305	3 305	–	–	3 305	3 732	4 400
Resourcing Funding for establishment of Law Enforcement	5 509	5 509	–	–	5 509	5 712	5 838
Thusong Grant	–	–	–	–	–	146	–
WC Municipal Energy Resilience Grant	–	680	–	–	680	–	–
WC Financial Management Capability Grant (Bursaries)	–	–	261	261	261	–	–
Municipal Service Delivery and Capacity Building Grant	–	–	500	500	500	–	–
WC Financial Management Capability Grant (Internal Audit)	–	–	418	418	418	–	–
Total operating expenditure of Transfers and Grants:	167 670	168 350	1 725	1 725	170 075	184 352	286 565
<u>Capital expenditure of Transfers and Grants</u>							
National Government:	48 366	48 366	(1 653)	(1 653)	46 713	50 664	61 660
Municipal Infrastructure Grant (MIG)	24 708	24 708	(1 653)	(1 653)	23 055	25 664	26 660
Integrated National Electrification Programme (municipal)	23 658	23 658	–	–	23 658	25 000	35 000
				–	–		
Provincial Government:	57 796	66 389	5 606	5 606	71 996	64 930	30 000
Human Settlements	55 314	55 314	5 193	5 193	60 507	64 890	30 000
RSEP/VPUU Municipal Projects	500	500	–	–	500	–	–
Libraries	50	50	–	–	50	–	–
Fire Service Capacity Building Grant	926	926	–	–	926	–	–
Establishment of a K9 Unit	40	40	–	–	40	40	–
Sport Development	966	966	–	–	966	–	–
Non-motorised Transport Infrastructure	–	–	500	500	500	–	–
Emergency Municipal Load-Shedding Relief	–	8 593	(87)	(87)	8 507	–	–
				–	–		
Total capital expenditure of Transfers and Grants	106 162	114 755	3 953	3 953	118 709	115 594	91 660
Total capital expenditure of Transfers and Grants	273 832	283 105	5 678	5 678	288 783	299 946	378 225

WC015 Swartland - Supporting Table SB10 Adjustments Budget - transfers and grants made by the municipality - 30 January 2024

Description	Budget Year 2023/24					Budget Year +1 2024/25	Budget Year +2 2025/26
	Original Budget A	Prior Adjusted A1	Other Adjusts. F	Total Adjusts. G	Adjusted Budget H	Adjusted Budget	Adjusted Budget
R thousands							
<u>Cash transfers to other Organisations</u>							
Old age homes	1 698	1 698	–	–	1 698	1 774	1 855
SPCA	343	343	–	–	343	360	377
NSRI	37	37	–	–	37	38	40
Museums	287	287	–	–	287	301	315
Bergriver Canoe Marathon	30	30	–	–	30	30	30
Mandatory Sport & Other Achievements	600	450	–	–	450	350	350
Tourism associations	1 595	1 595	–	–	1 595	1 672	1 750
				–	–		
TOTAL CASH TRANSFERS TO OTHER ORGANISATIONS:	4 589	4 439	–	–	4 439	4 526	4 716
<u>Groups of Individuals</u>							
Welfare organisations	471	471	–	–	471	492	513
Bursaries: non-employees	–	–	486	486	486	–	–
Private Enterprises: Standard Bank (In-kind)	–	–	30	30	30	–	–
Total Non-Cash Grants To Groups Of Individuals:	471	471	516	516	988	492	513
TOTAL CASH TRANSFERS	5 060	4 910	516	516	5 426	5 018	5 229
TOTAL NON-CASH TRANSFERS	–	–	–	–	–	–	–
TOTAL TRANSFERS	5 060	4 910	516	516	5 426	5 018	5 229

WC015 Swartland - Supporting Table SB11 Adjustments Budget - councillor and staff benefits - 30 January 2024

Summary of remuneration	Budget Year 2023/24					% change
	Original Budget A	Prior Adjusted A1	Other Adjusts. F	Total Adjusts. G	Adjusted Budget H	
R thousands						
<u>Councillors (Political Office Bearers plus Other)</u>						
Basic Salaries and Wages	9 058	9 058	204	204	9 262	2.3%
Pension and UIF Contributions	976	976	19	19	995	1.9%
Medical Aid Contributions	156	239	62	62	301	93.7%
Cellphone Allowance	1 015	1 015	83	83	1 097	8.1%
Other benefits and allowances	877	793	(30)	(30)	764	-12.9%
Sub Total - Councillors	12 081	12 081	338	338	12 419	2.8%
% increase		-			0	
<u>Senior Managers of the Municipality</u>						
Basic Salaries and Wages	9 291	9 142	266	266	9 408	1.3%
Pension and UIF Contributions	1 750	1 750	135	135	1 885	7.7%
Medical Aid Contributions	429	429	14	14	443	3.3%
Motor Vehicle Allowance	761	761	289	289	1 050	38.0%
Cellphone Allowance	251	251	12	12	263	4.8%
Other benefits and allowances	193	342	-	-	342	77.7%
Payments in lieu of leave	33	33	-	-	33	0.0%
Post-retirement benefit obligations	1 519	1 519	-	-	1 519	0.0%
Sub Total - Senior Managers of Municipality	14 228	14 228	716	716	14 944	5.0%
% increase		-			0	
<u>Other Municipal Staff</u>						
Basic Salaries and Wages	183 305	183 647	(1 103)	(1 103)	182 544	-0.4%
Pension and UIF Contributions	32 503	32 503	348	348	32 851	1.1%
Medical Aid Contributions	14 196	14 196	539	539	14 735	3.8%
Overtime	14 882	14 882	396	396	15 278	2.7%
Motor Vehicle Allowance	6 189	6 189	76	76	6 265	1.2%
Cellphone Allowance	684	684	23	23	707	3.3%
Housing Allowances	1 151	1 151	55	55	1 206	4.8%
Other benefits and allowances	33 872	33 887	441	441	34 328	1.3%
Payments in lieu of leave	2 988	2 988	-	-	2 988	0.0%
Long service awards	2 898	2 898	-	-	2 898	0.0%
Post-retirement benefit obligations	9 498	9 498	-	-	9 498	0.0%
Sub Total - Other Municipal Staff	302 166	302 523	774	774	303 297	0.4%
% increase						
Total Parent Municipality	328 475	328 832	1 828	1 828	330 660	0.7%
Total Municipal Entities	-	-	-	-	-	
TOTAL SALARY, ALLOWANCES & BENEFITS	328 475	328 832	1 828	1 828	330 660	0.7%
% increase						
TOTAL MANAGERS AND STAFF	316 394	316 751	1 490	1 490	318 241	0.6%

WC015 Swartland - Supporting Table SB12 Adjustments Budget - monthly revenue and expenditure (municipal vote) - 30 January 2024

Description	Budget Year 2023/24												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
	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	37	43	3 209	46	41	3 210	57	55	4 002	54	54	3 988	14 795	12 877	13 459
Vote 2 - Civil Services	41 179	17 616	23 709	16 423	16 487	54 423	13 737	15 932	41 632	15 709	15 699	49 239	321 785	315 981	337 835
Vote 3 - Council	13	24	18	27	23	34	33	26	47	23	23	45	335	312	318
Vote 4 - Electricity Services	42 989	41 627	47 541	36 575	35 732	39 006	32 808	30 432	40 329	34 040	35 778	32 078	448 935	522 340	606 537
Vote 5 - Financial Services	42 591	15 169	15 535	15 184	15 164	40 705	19 319	15 745	34 187	15 733	15 735	88 536	333 604	328 680	351 507
Vote 6 - Development Services	397	693	14 539	786	659	14 980	1 191	730	14 844	649	657	20 233	70 359	74 622	120 248
Vote 7 - Municipal Manager	–	–	–	–	–	–	–	–	209	–	–	209	418	–	–
Vote 8 - Protection Services	825	1 034	3 681	1 203	928	3 101	1 128	1 040	3 765	1 217	1 114	43 156	62 192	56 239	59 792
Total Revenue by Vote	128 031	76 206	108 232	70 244	69 035	155 458	68 275	63 960	139 014	67 425	69 061	237 483	1 252 423	1 311 050	1 489 696
Expenditure by Vote															
Vote 1 - Corporate Services	2 894	2 928	2 947	3 117	4 654	3 510	3 764	3 842	4 153	3 767	3 705	5 918	45 200	44 239	46 441
Vote 2 - Civil Services	13 838	15 671	22 828	22 379	29 006	29 144	30 615	29 841	24 254	23 393	23 790	102 846	367 605	402 364	433 795
Vote 3 - Council	1 481	3 518	1 925	1 595	1 622	1 933	2 174	1 818	1 887	1 719	1 909	1 974	23 556	24 036	25 024
Vote 4 - Electricity Services	13 216	37 743	38 732	41 885	38 190	37 259	6 241	28 614	30 268	25 778	28 695	71 150	397 769	475 346	544 067
Vote 5 - Financial Services	4 858	5 415	4 475	4 504	7 752	4 561	5 711	7 134	6 108	5 965	5 894	19 632	82 010	78 005	81 756
Vote 6 - Development Services	2 244	2 317	2 487	2 467	3 665	2 559	2 656	2 699	2 614	2 545	2 586	4 225	33 065	33 387	117 810
Vote 7 - Municipal Manager	728	654	651	639	934	679	827	901	880	864	854	1 357	9 968	8 274	8 731
Vote 8 - Protection Services	5 143	5 980	5 973	5 857	8 916	6 176	6 669	6 718	6 624	6 592	6 624	40 907	112 180	108 482	114 307
Total Expenditure by Vote	44 404	74 226	80 018	82 444	94 739	85 822	58 658	81 565	76 788	70 623	74 057	248 009	1 071 352	1 174 133	1 371 931
Surplus/ (Deficit)	83 628	1 980	28 214	(12 200)	(25 704)	69 636	9 617	(17 606)	62 226	(3 197)	(4 996)	(10 526)	181 071	136 917	117 766

WC015 Swartland - Supporting Table SB13 Adjustments Budget - monthly revenue and expenditure (functional classification) - 30 January 2024															
Description - Standard classification	Budget Year 2023/24												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
	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 - Functional															
Governance and administration	42 696	15 288	15 855	15 309	15 280	41 038	19 458	15 877	35 303	15 865	15 869	90 694	338 532	343 573	366 761
Executive and council	13	24	18	27	23	34	33	26	47	23	23	45	335	312	318
Finance and administration	42 682	15 264	15 838	15 281	15 257	41 004	19 425	15 851	35 047	15 843	15 846	90 440	337 778	343 261	366 443
Internal audit	–	–	–	–	–	–	–	–	209	–	–	209	418	–	–
Community and public safety	311	512	22 781	577	489	23 079	711	561	23 053	506	512	67 846	140 937	127 435	176 223
Community and social services	77	120	3 188	134	115	3 251	163	134	3 627	122	123	3 626	14 681	13 722	14 201
Sport and recreation	203	345	3 220	390	329	3 431	471	374	2 854	334	338	2 836	15 123	4 638	4 916
Public safety	18	32	2 469	37	31	2 490	59	37	2 739	34	34	42 122	50 102	43 725	46 527
Housing	13	15	13 904	16	15	13 906	17	16	13 832	16	17	19 262	61 030	65 350	110 578
Health	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Economic and environmental services	1 028	1 388	5 608	1 604	1 265	8 725	(1 629)	1 405	5 457	1 541	1 442	5 444	33 277	19 760	31 945
Planning and development	215	379	281	430	360	524	764	394	482	350	354	460	4 992	5 075	5 379
Road transport	813	1 009	5 328	1 174	904	8 201	(2 394)	1 011	4 975	1 191	1 088	4 984	28 285	14 685	26 567
Environmental protection	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Trading services	83 994	59 014	63 985	52 751	51 998	82 614	49 733	46 114	75 199	49 511	51 234	73 496	739 643	820 246	914 729
Energy sources	42 989	41 627	47 541	36 575	35 732	39 006	32 808	30 432	40 329	34 040	35 778	32 060	448 917	522 322	606 519
Water management	13 209	9 790	8 746	8 507	8 597	17 774	4 945	8 088	13 803	7 927	7 912	16 411	125 708	123 773	142 646
Waste water management	17 181	4 479	4 616	4 534	4 527	16 631	8 385	4 461	13 338	4 426	4 427	21 418	108 423	92 789	96 111
Waste management	10 614	3 118	3 083	3 135	3 141	9 202	3 595	3 133	7 729	3 117	3 119	3 607	56 595	81 362	69 452
Other	3	3	3	3	3	3	3	3	3	3	3	4	34	36	39
Total Revenue - Functional	128 031	76 206	108 232	70 244	69 035	155 458	68 275	63 960	139 014	67 425	69 061	237 483	1 252 423	1 311 050	1 489 696

WC015 Swartland - Supporting Table SB13 Adjustments Budget - monthly revenue and expenditure (functional classification) - 30 January 2024															
Description - Standard classification	Budget Year 2023/24												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
	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															
Expenditure - Functional															
Governance and administration	11 035	14 194	11 342	11 570	16 760	12 652	15 070	16 123	14 924	14 464	14 460	32 900	185 495	178 256	196 281
Executive and council	1 684	3 717	2 128	1 794	1 861	2 138	2 470	2 119	2 187	2 019	2 209	2 545	26 873	26 928	28 058
Finance and administration	9 125	10 246	8 992	9 556	14 552	10 269	12 300	13 646	12 395	12 114	11 931	29 920	155 047	149 088	165 884
Internal audit	227	231	222	220	347	245	299	357	341	331	320	435	3 575	2 240	2 339
Community and public safety	8 325	9 448	9 964	9 803	14 848	10 170	11 398	11 042	10 856	10 732	10 806	48 307	165 699	164 457	257 201
Community and social services	1 763	1 842	2 000	1 889	3 130	2 110	2 340	2 198	2 169	2 148	2 166	3 865	27 619	27 415	29 021
Sport and recreation	2 182	2 407	2 639	2 587	3 889	2 613	3 093	2 925	2 883	2 810	2 835	5 150	36 012	37 905	40 541
Public safety	4 129	4 947	4 955	4 861	7 315	5 071	5 483	5 526	5 439	5 410	5 442	38 726	97 304	93 813	98 906
Housing	251	252	370	466	514	376	482	394	366	364	363	566	4 764	5 324	88 733
Health	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Economic and environmental services	2 960	3 086	6 186	6 154	7 613	6 608	7 277	6 709	6 593	6 384	6 488	14 798	80 857	91 716	91 376
Planning and development	1 277	1 231	1 224	1 186	1 909	1 272	1 273	1 395	1 354	1 301	1 333	1 983	16 738	16 273	16 827
Road transport	1 683	1 855	4 962	4 968	5 703	5 336	6 003	5 314	5 239	5 083	5 155	12 815	64 119	75 443	74 550
Environmental protection	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Trading services	22 028	47 427	52 073	54 860	55 425	55 939	24 852	47 633	43 959	38 987	42 244	151 490	636 917	737 191	824 422
Energy sources	13 359	37 601	38 604	41 751	37 517	36 830	5 641	27 917	29 664	25 231	28 226	70 422	392 764	471 320	542 025
Water management	2 043	2 474	4 066	3 949	5 124	4 137	5 635	7 550	3 779	3 687	3 747	55 600	101 792	117 248	127 435
Waste water management	3 328	3 595	5 424	5 321	7 271	10 440	8 231	6 518	5 686	5 496	5 559	11 694	78 564	84 741	87 863
Waste management	3 297	3 757	3 979	3 838	5 512	4 532	5 345	5 648	4 830	4 572	4 711	13 773	63 797	63 882	67 099
Other	55	70	453	56	94	453	61	58	455	56	59	515	2 385	2 514	2 651
Total Expenditure - Functional	44 404	74 226	80 018	82 444	94 739	85 822	58 658	81 565	76 788	70 623	74 057	248 009	1 071 352	1 174 133	1 371 931
Surplus/ (Deficit) 1.	83 628	1 980	28 214	(12 200)	(25 704)	69 636	9 617	(17 606)	62 226	(3 197)	(4 996)	(10 526)	181 071	136 917	117 766

WC015 Swartland - Supporting Table SB14 Adjustments Budget - monthly revenue and expenditure - 30 January 2024															
Description	Budget Year 2023/24												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
	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 Source															
Exchange Revenue															
Service charges - Electricity	39 575	41 259	41 259	36 207	35 365	29 470	31 706	30 064	31 872	33 673	35 410	13 858	399 716	483 838	556 045
Service charges - Water	6 522	9 278	8 175	7 992	8 083	8 451	5 578	7 569	7 777	7 409	7 393	7 633	91 857	98 465	105 542
Service charges - Waste Water Management	4 135	4 135	4 186	4 186	4 186	4 237	6 725	4 120	4 120	4 091	4 091	4 149	52 364	53 679	56 475
Service charges - Waste Management	2 643	2 676	2 675	2 675	2 706	2 641	3 106	2 683	2 694	2 683	2 683	3 132	32 997	37 089	41 710
Sale of Goods and Rendering of Services	582	1 037	764	1 179	985	1 439	1 675	1 093	1 346	966	979	1 283	13 327	13 899	14 732
Agency services	442	544	666	634	487	320	576	544	474	647	589	480	6 403	6 787	7 194
Interest earned from Receivables	220	220	220	220	220	220	751	226	226	226	226	226	3 199	2 798	2 966
Interest earned from Current and Non Current A	518	518	518	518	518	518	2 718	974	974	974	974	73 325	83 051	52 954	49 954
Rental from Fixed Assets	148	150	149	153	149	149	172	174	177	180	183	249	2 035	2 085	2 210
Operational Revenue	185	337	306	356	330	391	4 449	349	383	331	333	34 155	41 904	4 149	4 374
Non-Exchange Revenue															
Property rates	11 637	14 137	14 137	14 137	14 137	14 308	14 211	14 223	14 223	14 223	14 223	14 233	167 830	183 323	193 832
Fines, penalties and forfeits	15	15	15	15	15	15	15	15	15	15	15	39 345	39 507	33 993	36 025
Licences or permits	356	438	536	511	392	258	470	445	389	526	480	394	5 194	5 464	5 787
Transfer and subsidies - Operational	59 681	–	6 316	–	–	54 401	–	–	43 938	–	–	7 760	172 097	184 740	286 976
Interest	88	88	88	88	88	88	388	109	109	109	109	109	1 463	1 124	1 191
Operational Revenue	1 283	1 283	1 283	1 283	1 283	1 283	1 283	1 283	1 283	1 283	1 283	1 283	15 402	16 989	18 681
Gains on disposal of Assets	–	90	90	90	90	990	1 019	90	90	90	90	1 443	4 169	14 081	14 340
Total Revenue	128 031	76 206	81 385	70 244	69 035	119 180	74 841	63 960	110 090	67 425	69 061	203 057	1 132 514	1 195 456	1 398 036
Expenditure By Type															
Employee related costs	22 608	23 504	23 979	23 504	38 801	23 976	24 252	24 588	24 438	24 588	24 742	39 261	318 241	332 235	351 024
Remuneration of councillors	954	954	954	954	954	954	1 254	1 087	1 087	1 087	1 087	1 089	12 419	12 565	13 067
Bulk purchases - electricity	11 039	34 868	34 088	37 761	32 283	32 049	–	23 359	25 351	21 339	24 356	57 388	333 881	408 444	476 654
Inventory consumed	1 721	1 583	1 999	2 213	2 426	2 157	2 840	2 959	2 976	2 882	2 864	33 369	59 988	67 025	74 197
Debt impairment	–	–	–	–	–	–	–	–	–	–	–	700	700	5 138	5 405
Depreciation and amortisation	–	–	10 758	10 758	10 758	10 758	18 636	9 182	9 182	9 182	9 182	20 275	118 670	126 454	131 662
Interest	–	–	–	–	–	5 594	–	–	–	–	–	7 350	12 944	18 879	18 143
Contracted services	5 004	4 993	4 581	4 079	5 791	5 822	7 374	8 782	8 603	7 084	7 697	7 505	77 317	68 966	163 056
Transfers and subsidies	3	1 094	909	145	35	832	504	93	618	93	320	780	5 426	5 018	5 229
Irrecoverable debts written off	–	–	–	–	–	–	–	6 490	–	–	–	37 611	44 101	35 961	39 121
Operational costs	3 075	7 229	2 750	3 029	3 690	3 680	3 798	5 025	4 533	4 367	3 808	13 590	58 574	60 361	62 552
Losses on disposal of Assets	–	–	–	–	–	–	–	–	–	–	–	15 374	15 374	19 695	16 741
Other Losses	–	–	–	–	–	–	–	–	–	–	–	13 717	13 717	13 392	15 080
Total Expenditure	44 404	74 226	80 018	82 444	94 739	85 822	58 658	81 565	76 788	70 623	74 057	248 009	1 071 352	1 174 133	1 371 931
Surplus/(Deficit)	83 628	1 980	1 367	(12 200)	(25 704)	33 358	16 183	(17 606)	33 302	(3 197)	(4 996)	(44 952)	61 162	21 323	26 106
Transfers and subsidies - capital (monetary	–	–	26 847	–	–	36 278	(6 567)	–	28 925	–	–	34 427	119 909	115 594	91 660
Surplus/(Deficit) after capital transfers & cont	83 628	1 980	28 214	(12 200)	(25 704)	69 636	9 617	(17 606)	62 226	(3 197)	(4 996)	(10 526)	181 071	136 917	117 766

WC015 Swartland - Supporting Table SB16 Adjustments Budget - monthly capital expenditure (municipal vote) - 30 January 2024															
Description - Municipal Vote	Budget Year 2023/24												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
	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															
Multi-year expenditure appropriation															
Vote 1 - Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Civil Services	1 800	300	1 744	5 000	6 000	5 683	2 328	5 500	7 000	5 250	6 721	3 700	51 025	55 126	75 460
Vote 3 - Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 4 - Electricity Services	208	773	1 255	1 325	2 533	1 333	1 333	2 133	3 033	7 033	7 033	8 589	36 581	56 000	45 800
Vote 5 - Financial Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 6 - Development Services	6 457	3 463	7 046	4 113	5 446	4 113	587	8 587	9 027	6 169	-	-	55 007	64 040	40 400
Vote 7 - Municipal Manager	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 8 - Protection Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Multi-year expenditure sub-total	8 465	4 536	10 045	10 437	13 979	11 128	4 248	16 220	19 060	18 452	13 754	12 289	142 613	175 166	161 660
Single-year expenditure appropriation															
Vote 1 - Corporate Services	-	-	-	40	26	-	40	15	35	20	-	-	176	128	130
Vote 2 - Civil Services	1 165	5 446	3 371	6 937	12 755	11 336	1 823	2 751	2 391	(5)	(1 547)	19 344	65 767	31 583	25 972
Vote 3 - Council	-	2	3	682	2	(613)	(65)	1	-	-	-	-	12	12	12
Vote 4 - Electricity Services	100	255	815	501	3 192	4 220	3 188	156	858	1 133	653	12 230	27 302	15 987	19 233
Vote 5 - Financial Services	-	15	22	2 189	15	254	(2)	-	-	-	-	(49)	2 443	321	114
Vote 6 - Development Services	-	-	10	20	169	300	512	400	5 815	50	-	-	7 276	1 376	84
Vote 7 - Municipal Manager	-	2	3	2	2	2	-	1	-	-	-	-	12	12	12
Vote 8 - Protection Services	-	10	658	140	2 936	20	(791)	-	15	100	-	-	3 088	944	1 086
Capital single-year expenditure sub-total	1 265	5 730	4 881	10 511	19 097	15 519	4 705	3 325	9 114	1 298	(894)	31 525	106 077	50 364	46 643
Total Capital Expenditure	9 730	10 265	14 926	20 948	33 076	26 648	8 953	19 544	28 174	19 750	12 860	43 815	248 690	225 529	208 303

WC015 Swartland - Supporting Table SB17 Adjustments Budget - monthly capital expenditure (functional classification) - 30 January 2024

Description	Budget Year 2023/24												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
	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															
Capital Expenditure - Functional															
<i>Governance and administration</i>	–	459	545	3 272	2 208	161	270	211	18	63	13	13	7 235	1 860	3 176
Executive and council	–	4	6	684	4	(611)	(65)	2	–	–	–	–	24	24	24
Finance and administration	–	455	539	2 588	2 204	772	336	209	18	63	13	13	7 211	1 836	3 152
Internal audit	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
<i>Community and public safety</i>	500	585	1 718	1 276	5 956	1 179	83	2 786	3 204	3 947	2 700	2 500	26 434	14 453	3 521
Community and social services	–	–	300	246	210	(1)	(125)	10	30	20	200	–	890	100	400
Sport and recreation	500	575	760	890	2 810	1 160	999	2 776	3 159	3 827	2 500	2 500	22 456	13 408	2 035
Public safety	–	10	658	140	2 936	20	(791)	–	15	100	–	–	3 088	944	1 086
Housing	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Health	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
<i>Economic and environmental services</i>	7 457	3 963	7 067	8 707	12 895	11 687	985	11 127	17 187	6 350	2 471	11 880	101 775	72 067	37 981
Planning and development	5 457	1 463	3 184	257	1 745	438	(3 095)	3 457	8 917	2 179	–	–	24 002	49 844	906
Road transport	2 000	2 500	3 883	8 450	11 150	11 249	4 079	7 670	8 270	4 171	2 471	11 880	77 773	22 223	37 075
Environmental protection	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
<i>Trading services</i>	1 774	5 259	5 595	7 693	12 017	13 621	7 615	5 419	7 765	9 390	7 676	29 421	113 245	137 149	163 624
Energy sources	308	1 015	2 057	1 813	5 033	5 540	4 508	2 141	3 878	8 103	7 673	20 806	62 877	71 180	63 157
Water management	566	923	1 722	3 621	3 726	5 869	1 744	1 154	415	116	(580)	5 758	25 034	10 383	32 584
Waste water management	800	3 221	1 616	1 710	2 353	2 207	1 627	1 568	2 922	671	83	2 857	21 634	25 759	35 276
Waste management	100	100	200	549	905	5	(264)	556	550	500	500	–	3 701	29 826	32 607
<i>Other</i>	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Capital Expenditure - Functional	9 730	10 265	14 926	20 948	33 076	26 648	8 953	19 544	28 174	19 750	12 860	43 815	248 690	225 529	208 303

WC015 Swartland - Supporting Table SB18a Adjustments Budget - capital expenditure on new assets by asset class - 30 January 2024

Description	Budget Year 2023/24					Budget Year +1 2024/25	Budget Year +2 2025/26
	Original Budget A	Prior Adjusted A1	Other Adjusts. F	Total Adjusts. G	Adjusted Budget H	Adjusted Budget	Adjusted Budget
R thousands							
Capital expenditure on new assets by Asset Class/Sub-class							
Infrastructure	125 032	130 607	19 498	19 498	150 105	97 654	117 885
Roads Infrastructure	55 914	56 664	10 008	10 008	66 673	2 995	17 600
<i>Roads</i>	55 914	56 664	10 008	10 008	66 673	2 995	17 600
Storm water Infrastructure	–	1 509	660	660	2 169	–	–
<i>Storm water Conveyance</i>	–	1 509	660	660	2 169	–	–
Electrical Infrastructure	46 400	46 400	6 389	6 389	52 789	51 900	38 950
<i>MV Substations</i>	16 542	16 542	(5 411)	(5 411)	11 131	26 000	3 000
<i>MV Switching Stations</i>	5 350	5 350	–	–	5 350	–	–
<i>MV Networks</i>	23 658	23 658	11 800	11 800	35 458	25 000	35 000
<i>LV Networks</i>	850	850	–	–	850	900	950
Water Supply Infrastructure	9 797	12 380	3 497	3 497	15 877	1 941	6 335
<i>Boreholes</i>	500	500	(500)	(500)	–	–	500
<i>Distribution</i>	9 297	11 880	3 997	3 997	15 877	1 941	5 835
Sanitation Infrastructure	10 420	11 153	(1 056)	(1 056)	10 097	15 148	30 000
<i>Pump Station</i>	1 100	1 316	–	–	1 316	–	–
<i>Reticulation</i>	9 320	9 837	(1 056)	(1 056)	8 781	15 148	30 000
Solid Waste Infrastructure	2 500	2 500	–	–	2 500	25 670	25 000
<i>Landfill Sites</i>	2 000	2 000	500	500	2 500	25 670	25 000
<i>Waste Drop-off Points</i>	500	500	(500)	(500)	–	–	–
Community Assets	15 700	15 506	(3 666)	(3 666)	11 840	12 161	1 100
Community Facilities	3 000	2 806	(166)	(166)	2 640	1 100	1 100
<i>Cemeteries/Crematoria</i>	900	706	(166)	(166)	540	–	–
<i>Parks</i>	1 100	1 100	–	–	1 100	1 100	1 100
<i>Markets</i>	1 000	1 000	–	–	1 000	–	–
Sport and Recreation Facilities	12 700	12 700	(3 500)	(3 500)	9 200	11 061	–
<i>Outdoor Facilities</i>	12 700	12 700	(3 500)	(3 500)	9 200	11 061	–
Other assets	16 514	16 514	3 846	3 846	20 360	50 392	900
Operational Buildings	3 000	3 000	(47)	(47)	2 953	650	100
<i>Municipal Offices</i>	2 900	2 900	–	–	2 900	300	100
<i>Stores</i>	100	100	(47)	(47)	53	350	–
Housing	13 514	13 514	3 893	3 893	17 407	49 742	800
<i>Social Housing</i>	13 514	13 514	3 893	3 893	17 407	49 742	800
Computer Equipment	2 052	2 566	(332)	(332)	2 234	1 157	2 176
Computer Equipment	2 052	2 566	(332)	(332)	2 234	1 157	2 176
Furniture and Office Equipment	586	586	238	238	824	480	566
Furniture and Office Equipment	586	586	238	238	824	480	566
Machinery and Equipment	3 431	13 239	–	–	13 239	5 975	2 021
Machinery and Equipment	3 431	13 239	–	–	13 239	5 975	2 021
Transport Assets	11 962	11 924	(1 152)	(1 152)	10 773	10 674	13 265
Transport Assets	11 962	11 924	(1 152)	(1 152)	10 773	10 674	13 265
Total Capital Expenditure on new assets to be adjusted	175 276	190 941	23 932	23 932	214 874	178 492	137 913

WC015 Swartland - Supporting Table SB18b Adjustments Budget - capital expenditure on renewal of existing assets by asset class - 30 January 2024

Description	Budget Year 2023/24					Budget Year +1 2024/25	Budget Year +2 2025/26
	Original Budget A	Prior Adjusted A1	Other Adjusts. F	Total Adjusts. G	Adjusted Budget H	Adjusted Budget	Adjusted Budget
R thousands							
Capital expenditure on renewal of existing assets by Asset Class/Sub-class							
Infrastructure	11 500	13 150	1	1	13 151	24 000	27 300
Roads Infrastructure	10 000	9 250	1	1	9 251	15 000	18 000
<i>Roads</i>	10 000	9 250	1	1	9 251	15 000	18 000
Electrical Infrastructure	–	–	–	–	–	8 500	9 300
<i>LV Networks</i>	–	–	–	–	–	8 500	9 300
Sanitation Infrastructure	1 500	3 900	–	–	3 900	500	–
<i>Reticulation</i>	1 500	3 900	–	–	3 900	500	–
Total Capital Expenditure on renewal of existing	11 500	13 150	1	1	13 151	24 000	27 300

WC015 Swartland - Supporting Table SB18e Adjustments Budget - capital expenditure on upgrading of existing assets by asset class - 30 January 2024

Description	Budget Year 2023/24					Budget Year +1 2024/25	Budget Year +2 2025/26
	Original Budget A	Prior Adjusted A1	Other Adjusts. F	Total Adjusts. G	Adjusted Budget H	Adjusted Budget	Adjusted Budget
R thousands							
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class							
Infrastructure	9 811	24 646	(14 924)	(14 924)	9 722	23 037	42 790
Roads Infrastructure	–	10 416	(9 749)	(9 749)	667	–	–
<i>Roads</i>	–	10 416	(9 749)	(9 749)	667	–	–
Storm water Infrastructure	250	250	–	–	250	250	1 250
<i>Storm water Conveyance</i>	250	250	–	–	250	250	1 250
Electrical Infrastructure	3 650	6 542	(1 400)	(1 400)	5 142	9 800	12 300
<i>MV Networks</i>	1 100	2 500	(1 400)	(1 400)	1 100	–	7 000
<i>LV Networks</i>	2 550	4 042	–	–	4 042	9 800	5 300
Water Supply Infrastructure	4 300	5 828	(3 775)	(3 775)	2 053	7 960	25 740
<i>Reservoirs</i>	–	–	–	–	–	–	500
<i>Pump Stations</i>	–	–	–	–	–	–	480
<i>Bulk Mains</i>	500	500	–	–	500	500	10 000
<i>Distribution</i>	3 700	5 228	(3 775)	(3 775)	1 453	7 260	13 960
<i>PRV Stations</i>	100	100	–	–	100	200	800
Sanitation Infrastructure	1 611	1 611	–	–	1 611	5 027	3 500
<i>Pump Station</i>	–	–	–	–	–	–	1 000
<i>Reticulation</i>	–	–	–	–	–	500	1 500
<i>Waste Water Treatment Works</i>	1 611	1 611	–	–	1 611	4 527	1 000
Community Assets	12 466	12 066	(1 123)	(1 123)	10 943	–	300
Community Facilities	200	200	–	–	200	–	300
<i>Cemeteries/Crematoria</i>	200	200	–	–	200	–	300
Sport and Recreation Facilities	12 266	11 866	(1 123)	(1 123)	10 743	–	–
<i>Outdoor Facilities</i>	12 266	11 866	(1 123)	(1 123)	10 743	–	–
Total Capital Expenditure on upgrading of existing assets to be adjusted	22 277	36 712	(16 047)	(16 047)	20 665	23 037	43 090

WC015 Swartland - Supporting Table SB18c Adjustments Budget - expenditure on repairs and maintenance by asset class - 30 January 2024

Description	Budget Year 2023/24					Budget Year +1 2024/25	Budget Year +2 2025/26
	Original Budget A	Prior Adjusted A1	Other Adjusts. F	Total Adjusts. G	Adjusted Budget H	Adjusted Budget	Adjusted Budget
R thousands							
<u>Repairs and maintenance expenditure by Asset Class/Sub-class</u>							
<u>Infrastructure</u>	46 052	46 062	2 708	2 708	48 770	47 110	50 817
Roads Infrastructure	5 789	5 846	296	296	6 142	6 019	6 263
<i>Roads</i>	5 717	5 722	(16)	(16)	5 706	5 946	6 187
<i>Road Furniture</i>	71	124	312	312	436	73	75
Storm water Infrastructure	20 911	20 911	110	110	21 021	21 745	23 307
<i>Storm water Conveyance</i>	20 911	20 911	110	110	21 021	21 745	23 307
Electrical Infrastructure	3 267	3 267	140	140	3 407	3 469	3 688
<i>MV Substations</i>	178	178	–	–	178	191	206
<i>LV Networks</i>	3 089	3 089	140	140	3 229	3 278	3 482
Water Supply Infrastructure	1 862	1 862	169	169	2 031	1 707	1 768
<i>Reservoirs</i>	1 219	1 219	169	169	1 388	1 256	1 293
<i>Pump Stations</i>	153	153	–	–	153	161	169
<i>Distribution</i>	490	490	–	–	490	290	306
Sanitation Infrastructure	5 874	5 827	673	673	6 500	5 464	6 561
<i>Pump Station</i>	1 001	1 001	5	5	1 005	1 031	1 061
<i>Waste Water Treatment Works</i>	4 873	4 826	669	669	5 495	4 434	5 500
Solid Waste Infrastructure	8 349	8 349	1 319	1 319	9 669	8 706	9 230
<i>Landfill Sites</i>	8 349	8 349	1 319	1 319	9 669	8 706	9 230
<u>Community Assets</u>	3 224	3 145	385	385	3 530	3 354	3 511
Community Facilities	2 307	2 258	(6)	(6)	2 252	2 412	2 542
<i>Halls</i>	423	413	(2)	(2)	411	442	462
<i>Centres</i>	1 621	1 621	(4)	(4)	1 617	1 702	1 787
<i>Libraries</i>	50	50	–	–	50	50	50
<i>Cemeteries/Crematoria</i>	114	100	–	–	100	118	123
<i>Parks</i>	100	75	–	–	75	100	120
Sport and Recreation Facilities	917	887	391	391	1 278	942	968
<i>Indoor Facilities</i>	100	90	(3)	(3)	87	100	100
<i>Outdoor Facilities</i>	817	797	394	394	1 191	842	868
<u>Other assets</u>	2 948	3 558	–	–	3 558	1 763	11 641
Operational Buildings	2 291	2 141	–	–	2 141	1 088	1 137
<i>Municipal Offices</i>	2 291	2 141	–	–	2 141	1 088	1 137
Housing	657	1 417	–	–	1 417	675	10 504
<i>Staff Housing</i>	217	367	–	–	367	228	240
<i>Social Housing</i>	440	1 050	–	–	1 050	447	10 264
<u>Intangible Assets</u>	5 092	5 092	514	514	5 606	5 659	5 560
Licences and Rights	5 092	5 092	514	514	5 606	5 659	5 560
<i>Computer Software and Applications</i>	5 092	5 092	514	514	5 606	5 659	5 560
<u>Computer Equipment</u>	428	428	(23)	(23)	404	447	467
Computer Equipment	428	428	(23)	(23)	404	447	467
<u>Furniture and Office Equipment</u>	58	58	–	–	58	59	60
Furniture and Office Equipment	58	58	–	–	58	59	60
<u>Machinery and Equipment</u>	1 361	1 443	(10)	(10)	1 433	1 387	1 415
Machinery and Equipment	1 361	1 443	(10)	(10)	1 433	1 387	1 415
<u>Transport Assets</u>	7 228	7 222	877	877	8 099	8 360	8 987
Transport Assets	7 228	7 222	877	877	8 099	8 360	8 987
Total Repairs and Maintenance Expenditure to be	66 391	67 008	4 450	4 450	71 458	68 140	82 458

PROJECT DESCRIPTION	DIRECTORATE	FUNCTION	FINANCE SOURCE	TYPE	ASSETS CLASS	ORIGINAL BUDGET 2023-24	PRIOR ADJB	ADJUSTMENT BUDGET 2023/24
Equipment : Civil	Vote 2 - Civil Services	Planning and Development	Internally generated funds	New	Machinery and Equipment	54 000	51 260	51 260
Sewerage Works: Moorreesburg (CRR)	Vote 2 - Civil Services	Waste Water Management	Internally generated funds	Upgrading	Sanitation Infrastructure	1 008 681	1 008 681	1 008 681
Sewerage Works: Darling (CRR)	Vote 2 - Civil Services	Waste Water Management	Internally generated funds	Upgrading	Sanitation Infrastructure	102 000	102 000	102 000
Sewerage Works Chatsworth: Fencing	Vote 2 - Civil Services	Waste Water Management	Internally generated funds	New	Sanitation Infrastructure	1 100 000	1 316 000	1 316 000
Upgrading of bulk collectors: Darling	Vote 2 - Civil Services	Waste Water Management	Internally generated funds	Upgrading	Sanitation Infrastructure	300 000	300 000	300 000
Replace: Darling Drum Screens	Vote 2 - Civil Services	Waste Water Management	Internally generated funds	New	Sanitation Infrastructure	1 520 000	1 520 000	1 250 000
Upgrading of bulk collectors: Moorreesburg	Vote 2 - Civil Services	Waste Water Management	Internally generated funds	Upgrading	Sanitation Infrastructure	200 000	200 000	200 000
Equipment : Sewerage Telemetry	Vote 2 - Civil Services	Waste Water Management	Internally generated funds	New	Machinery and Equipment	38 000	38 000	38 000
Equipment : Sewerage	Vote 2 - Civil Services	Waste Water Management	Internally generated funds	New	Machinery and Equipment	32 000	32 000	32 000
Schoonspruit: Pipe Replacement	Vote 2 - Civil Services	Waste Water Management	Internally generated funds	Renewal	Sanitation Infrastructure	1 500 000	3 900 000	3 900 000
Generator Installation: Abbotsdale Sewer Pumpstation	Vote 2 - Civil Services	Waste Water Management	Provincial Government	New	Machinery and Equipment	-	1 207 596	1 207 596
Generator Installation: Moorreesburg WWTW	Vote 2 - Civil Services	Waste Water Management	Provincial Government	New	Machinery and Equipment	-	61 621	61 621
Generator Installation: Darling WWTW & Pumpstation	Vote 2 - Civil Services	Waste Water Management	Provincial Government	New	Machinery and Equipment	-	2 204 138	2 204 138
Sewer Reticulation and Connection: Illinge Lethu	Vote 2 - Civil Services	Waste Water Management	Transfers and subsidies - cap	New	Sanitation Infrastructure		517 214	-
Donated PPE: Sewerage Infrastructure (De Werf)	Vote 2 - Civil Services	Waste Water Management	Internally generated funds	New	Sanitation Infrastructure			605 040
Equipment : Buildings & Maintenance	Vote 2 - Civil Services	Finance and Administration	Internally generated funds	New	Machinery and Equipment	28 500	28 500	28 500
Buildings: CK23064 Nissan NP300 H	Vote 2 - Civil Services	Finance and Administration	Internally generated funds	New	Transport Assets	976 500	784 969	704 870
Fitting of Council Chambers (Std Bank Building)	Vote 2 - Civil Services	Finance and Administration	Internally generated funds	New	Operational Buildings	2 900 000	2 900 000	2 900 000
Moorreesburg Stores Ablution Facilities	Vote 2 - Civil Services	Finance and Administration	Internally generated funds	New	Operational Buildings	100 000	100 000	53 000
Wesbank Cemetery: Extension	Vote 2 - Civil Services	Community and Social Service	Internally generated funds	Upgrading	Community Facilities	200 000	200 000	200 000
New Cemetery Moorreesburg: Perimeter Protection	Vote 2 - Civil Services	Community and Social Service	Internally generated funds	New	Community Facilities	900 000	706 450	540 000
Ward Committee Projects: Parks	Vote 2 - Civil Services	Sport and Recreation	Internally generated funds	New	Community Facilities	1 000 000	1 000 000	1 000 000
Ward Committee Projects	Vote 2 - Civil Services	Sport and Recreation	Internally generated funds	New	Community Facilities	100 000	100 000	100 000
Equipment: Parks	Vote 2 - Civil Services	Sport and Recreation	Internally generated funds	New	Machinery and Equipment	64 000	134 000	134 000
Parks: CK16683 Nissan NP300	Vote 2 - Civil Services	Sport and Recreation	Internally generated funds	New	Transport Assets	438 375	438 375	435 304
Parks: CK43400 Trailer with Roller	Vote 2 - Civil Services	Sport and Recreation	Internally generated funds	New	Transport Assets	136 500	136 500	116 500
Parks: CK28881 John Deere Tractor	Vote 2 - Civil Services	Sport and Recreation	Internally generated funds	New	Transport Assets	577 889	620 000	620 000
Roads Swartland: Resealing of Roads (CRR)	Vote 2 - Civil Services	Road Transport	Internally generated funds	Renewal	Roads Infrastructure	10 000 000	9 250 000	9 251 164
Roads Swartland: Construction of New Roads (CRR)	Vote 2 - Civil Services	Road Transport	Internally generated funds	New	Roads Infrastructure	9 000 000	9 750 000	9 750 000
Roads Swartland: Construction of New Roads (MIG)	Vote 2 - Civil Services	Road Transport	National Government	New	Roads Infrastructure	14 708 000	14 708 000	14 178 506
Upgrading of N7/Voortrekker Northern Interchange	Vote 2 - Civil Services	Road Transport	Internally generated funds	New	Roads Infrastructure	2 381 500	2 381 500	2 381 500
Construction of side walks and recreational nodes in Illing	Vote 2 - Civil Services	Road Transport	Transfers and subsidies - cap	New	Roads Infrastructure	1 224 943	1 224 943	1 200 108
Ward Committee Projects: Roads	Vote 2 - Civil Services	Road Transport	Internally generated funds	New	Roads Infrastructure	1 000 000	1 000 000	1 000 000
Ward Committee Projects: Roads	Vote 2 - Civil Services	Road Transport	Internally generated funds	New	Roads Infrastructure	100 000	100 000	100 000
Roads: CK18925 UD85	Vote 2 - Civil Services	Road Transport	Internally generated funds	New	Transport Assets	1 316 175	1 316 175	1 182 000
Access road and Intersection Upgrading: Illinge Lethu	Vote 2 - Civil Services	Road Transport	Transfers and subsidies - cap	Upgrading	Roads Infrastructure		10 416 105	-
Access road and Intersection Upgrading: Illinge Lethu	Vote 2 - Civil Services	Road Transport	Internally generated funds	Upgrading	Roads Infrastructure		-	666 891
Asphalt Sidewalks: Landbou Street, Moorreesburg	Vote 2 - Civil Services	Road Transport	Provincial Government	New	Roads Infrastructure		-	500 000
Donated PPE: Roads Infrastructure (De Werf)	Vote 2 - Civil Services	Road Transport	Internally generated funds	New	Roads Infrastructure			12 880 433

						ORIGINAL BUDGET 2023/24	PRIOR ADJB	ADJUSTMENT BUDGET 2023/24
PROJECT DESCRIPTION	DIRECTORATE	FUNCTION	FINANCE SOURCE	TYPE	ASSETS CLASS			
Swimming Pool: Wesbank	Vote 2 - Civil Services	Sport and Recreation	Internally generated funds	New	Sport and Recreation Facilities	12 000 000	12 000 000	8 500 000
Upgrading of Illinge Lethu Sports Fields	Vote 2 - Civil Services	Sport and Recreation	National Government	Upgrading	Community Assets	10 000 000	10 000 000	8 876 494
Upgrading of Illinge Lethu Sports Fields	Vote 2 - Civil Services	Sport and Recreation	Internally generated funds	Upgrading	Community Assets	1 300 000	900 000	900 000
Upgrading of Netball Courts: Moorreesburg	Vote 2 - Civil Services	Sport and Recreation	Provincial Government	Upgrading	Community Assets	966 000	966 000	966 374
Viewing Centres: Broadcasting equipment & related infrast	Vote 2 - Civil Services	Sport and Recreation	Internally generated funds	New	Computer Equipment	75 000	75 495	75 495
Stormwater Network	Vote 2 - Civil Services	Waste Water Management	Internally generated funds	Upgrading	Storm water Infrastructure	200 000	200 000	200 000
Stormwater Network	Vote 2 - Civil Services	Waste Water Management	Internally generated funds	Upgrading	Storm water Infrastructure	20 000	20 000	20 000
Stormwater Network	Vote 2 - Civil Services	Waste Water Management	Internally generated funds	Upgrading	Storm water Infrastructure	30 000	30 000	30 000
Equipment: Streets and Stormwater	Vote 2 - Civil Services	Waste Water Management	Internally generated funds	New	Machinery and Equipment	64 000	64 000	64 000
Access road and Intersection Storm water: Illinge Lethu	Vote 2 - Civil Services	Waste Water Management	Transfers and subsidies - cap	New	Storm water Infrastructure		1 508 539	-
Donated PPE: Stormwater Infrastructure (De Werf)	Vote 2 - Civil Services	Waste Water Management	Internally generated funds	New	Storm water Infrastructure			2 168 711
Water networks: Upgrades and Replacement (CRR)	Vote 2 - Civil Services	Water Management	Internally generated funds	Upgrading	Water Supply Infrastructure	2 000 000	-	-
Water: Upgrading water reticulation network: PRV's, flow c	Vote 2 - Civil Services	Water Management	Internally generated funds	Upgrading	Water Supply Infrastructure	100 000	100 000	100 000
Bulk water infrastructure (emergency spending)	Vote 2 - Civil Services	Water Management	Internally generated funds	New	Water Supply Infrastructure	2 000 000	2 500 000	2 500 000
Connections: Water Meters (New/Replacements)	Vote 2 - Civil Services	Water Management	Internally generated funds	New	Water Supply Infrastructure	787 216	10 000	10 000
Connections: Water Meters (New/Replacements)	Vote 2 - Civil Services	Water Management	Internally generated funds	New	Water Supply Infrastructure	10 000	787 216	787 216
Equipment : Water	Vote 2 - Civil Services	Water Management	Internally generated funds	New	Machinery and Equipment	51 000	52 723	52 723
Swartland System S3.3 & S3.4 Panorama to Wesbank I1/4	Vote 2 - Civil Services	Water Management	Internally generated funds	Upgrading	Water Supply Infrastructure	1 000 000	453 121	453 121
Darling SDW2.4 & SDW2.5, SDW1.2 & SDW2.1 water netw	Vote 2 - Civil Services	Water Management	Internally generated funds	Upgrading	Water Supply Infrastructure	700 000	700 000	700 000
Water: CK15380 Isuzu 250 Crew Cab	Vote 2 - Civil Services	Water Management	Internally generated funds	New	Transport Assets	915 600	730 957	730 957
Chatsworth/Riverlands upgrade bulk water supply - CRR	Vote 2 - Civil Services	Water Management	Internally generated funds	Upgrading	Water Supply Infrastructure	500 000	500 000	500 000
Generator Installation: Riverlands Water Pumpstation	Vote 2 - Civil Services	Water Management	Provincial Government	New	Machinery and Equipment	-	1 338 488	1 338 488
Generator Installation: Kalbaskraal Water Pumpstation	Vote 2 - Civil Services	Water Management	Provincial Government	New	Machinery and Equipment	-	1 468 956	1 468 956
Generator Installation: Wesbank Water Tower & Boosters	Vote 2 - Civil Services	Water Management	Provincial Government	New	Machinery and Equipment	-	1 085 749	1 085 749
Generator Installation: Rustfontein Water Pumpstation	Vote 2 - Civil Services	Water Management	Provincial Government	New	Machinery and Equipment	-	1 226 729	1 139 969
Generator for Wesbank Water Tower and Boosters	Vote 2 - Civil Services	Water Management	Internally generated funds	New	Machinery and Equipment		1 200 000	1 286 760
Water Reticulation and Connection: Illinge Lethu	Vote 2 - Civil Services	Water Management	Transfers and subsidies - cap	New	Water Supply Infrastructure		2 083 221	-
Replace Existing Water pipe: Illinge Lethu	Vote 2 - Civil Services	Water Management	Transfers and subsidies - cap	Upgrading	Water Supply Infrastructure		4 074 921	-
Replace Existing Water pipe: Illinge Lethu	Vote 2 - Civil Services	Water Management	Internally generated funds	Upgrading	Water Supply Infrastructure		-	300 000
Donated PPE: Water Infrastructure (De Werf)	Vote 2 - Civil Services	Water Management	Internally generated funds	New	Water Supply Infrastructure			6 588 070
Boreholes for Landfill sites	Vote 2 - Civil Services	Waste Management	Internally generated funds	New	Water Supply Infrastructure	500 000	500 000	-
Highlands: Development of new cell (CRR)	Vote 2 - Civil Services	Waste Management	Internally generated funds	New	Solid Waste Infrastructure	2 000 000	2 000 000	2 500 000
Koringberg: New Transfer Station	Vote 2 - Civil Services	Waste Management	Internally generated funds	New	Solid Waste Infrastructure	500 000	500 000	-
Equipment : Refuse bins, traps, skips (Swartland)	Vote 2 - Civil Services	Waste Management	Internally generated funds	New	Machinery and Equipment	150 000	150 000	150 000
Equipment : Refuse Removal	Vote 2 - Civil Services	Waste Management	Internally generated funds	New	Machinery and Equipment	26 000	26 000	26 000
Equipping Donated Vehicle with Equipment	Vote 2 - Civil Services	Waste Management	Internally generated funds	New	Machinery and Equipment	150 000	150 000	150 000
Refuse: CK43134 Nissan UD35A	Vote 2 - Civil Services	Waste Management	Internally generated funds	New	Transport Assets	681 450	875 000	875 000
Equipment : Development Services	Vote 6 - Development Service	Planning and Development	Internally generated funds	New	Furniture and Office Equipment	44 000	44 000	44 000
LED Units/Trading Stalls:Darling	Vote 6 - Development Service	Planning and Development	Provincial Government	New	Community Facilities	500 000	500 000	500 000
LED Units/Trading Stalls:Darling	Vote 6 - Development Service	Planning and Development	Internally generated funds	New	Community Facilities	500 000	500 000	500 000
YZF Caravan Park: Expansion	Vote 6 - Development Service	Sport and Recreation	Internally generated funds	New	Sport and Recreation Facilities	700 000	700 000	700 000
Equipment: YZF Caravan Park	Vote 6 - Development Service	Sport and Recreation	Internally generated funds	New	Machinery and Equipment	32 000	32 000	32 000

						ORIGINAL BUDGET 2023/24	PRIOR ADJB	ADJUSTMENT BUDGET 2023/24
PROJECT DESCRIPTION	DIRECTORATE	FUNCTION	FINANCE SOURCE	TYPE	ASSETS CLASS			
Malmesbury De Hoop (Professional Fees)	Vote 6 - Development Service	Planning and Development	Provincial Government	New	Housing	2 300 000	2 300 000	500 000
Malmesbury De Hoop Serviced Sites (Prof Fees)	Vote 6 - Development Service	Planning and Development	Provincial Government	New	Housing	3 200 000	3 200 000	10 518 280
Malmesbury De Hoop Serviced Sites (Sewerage)	Vote 6 - Development Service	Waste Water Management	Provincial Government	New	Sanitation Infrastructure	7 800 000	7 800 000	6 434 388
Malmesbury De Hoop Serviced Sites Phase 1 (Water)	Vote 6 - Development Service	Water Management	Provincial Government	New	Water Supply Infrastructure	6 500 000	6 500 000	5 361 990
Malmesbury De Hoop Serviced Sites Phase 1 (Streets & St	Vote 6 - Development Service	Road transport	Provincial Government	New	Roads Infrastructure	27 500 000	27 500 000	22 685 342
Malmesbury De Hoop Serviced Sites (Phola Park) (Prof Fee	Vote 6 - Development Service	Planning and Development	Provincial Government	New	Housing	124 000	124 000	885 234
Malmesbury De Hoop Serviced Sites (Phola Park) Water	Vote 6 - Development Service	Planning and Development	Provincial Government	New	Housing	1 736 000	1 736 000	393 635
Malmesbury De Hoop Serviced Sites (Phola Park) (Sewerag	Vote 6 - Development Service	Waste Water Management	Provincial Government	New	Sanitation Infrastructure			331 483
Malmesbury De Hoop Serviced Sites (Phola Park) (Streets	Vote 6 - Development Service	Road transport	Provincial Government	New	Roads Infrastructure			1 346 648
Malmesbury De Hoop Serviced Sites (Bulk)	Vote 6 - Development Service	Planning and Development	Provincial Government	New	Housing	500 000	500 000	60 000
Malmesbury De Hoop Serviced Sites (Bulk) Water	Vote 6 - Development Service	Water Management	Provincial Government	New	Water Supply Infrastructure			440 000
Darling 186 (Professional Fees)	Vote 6 - Development Service	Planning and Development	Provincial Government	New	Housing	1 000 000	1 000 000	1 396 000
Darling Serviced Sites (186) Phase 1	Vote 6 - Development Service	Planning and Development	Provincial Government	New	Housing	2 000 000	2 000 000	-
Darling Serviced Sites (186) Phase 1 (Water)	Vote 6 - Development Service	Water Management	Provincial Government	New	Water Supply Infrastructure			190 000
Darling Serviced Sites (186) Phase 1 (Sewerage)	Vote 6 - Development Service	Waste Water Management	Provincial Government	New	Sanitation Infrastructure			160 000
Darling Serviced Sites (186) Phase 1 (Streets & Stormwater	Vote 6 - Development Service	Road transport	Provincial Government	New	Roads Infrastructure			650 000
Darling Serviced Sites (327) Prof Fees Phase 2	Vote 6 - Development Service	Planning and Development	Provincial Government	New	Housing	454 000	454 000	454 000
Moorreesburg (Professional Fees)	Vote 6 - Development Service	Planning and Development	Provincial Government	New	Housing	2 200 000	2 200 000	3 200 000
Purchasing of Land: Silvertown	Vote 6 - Development Service	Planning and Development	Provincial Government	New	Land			5 500 000
Malmesbury: Saamstaan/De Hoop area: Upgrading of bulk	Vote 4 - Electricity Services	Energy Sources	National Government	New	Electrical Infrastructure	23 658 000	23 658 000	23 658 000
Outdoor Skid mounted Generator for Malmesbury Head Of	Vote 4 - Electricity Services	Energy Sources	Internally generated funds	New	Machinery and Equipment	1 100 000	1 100 000	1 100 000
Outdoor Skid mounted Generator for Malmesbury Head Of	Vote 4 - Electricity Services	Energy Sources	Internally generated funds	New	Machinery and Equipment	100 000	100 000	100 000
Replace oil insulated switchgear and equipment	Vote 4 - Electricity Services	Energy Sources	Internally generated funds	New	Electrical Infrastructure	4 500 000	4 500 000	4 500 000
Replace oil insulated switchgear and equipment	Vote 4 - Electricity Services	Energy Sources	Internally generated funds	New	Electrical Infrastructure	500 000	500 000	500 000
LV Upgrading: Swartland	Vote 4 - Electricity Services	Energy Sources	Internally generated funds	Upgrading	Electrical Infrastructure	100 000	100 000	100 000
LV Upgrading: Swartland	Vote 4 - Electricity Services	Energy Sources	Internally generated funds	Upgrading	Electrical Infrastructure	1 100 000	1 100 000	1 100 000
MV Upgrading: Swartland	Vote 4 - Electricity Services	Energy Sources	Internally generated funds	Upgrading	Electrical Infrastructure	100 000	100 000	100 000
MV Upgrading: Swartland	Vote 4 - Electricity Services	Energy Sources	Internally generated funds	Upgrading	Electrical Infrastructure	1 000 000	1 000 000	1 000 000
Substation Fencing: Swartland	Vote 4 - Electricity Services	Energy Sources	Internally generated funds	New	Electrical Infrastructure	180 000	180 000	180 000
Substation Fencing: Swartland	Vote 4 - Electricity Services	Energy Sources	Internally generated funds	New	Electrical Infrastructure	20 000	20 000	20 000
Connections: Electricity Meters (New/Replacements)	Vote 4 - Electricity Services	Energy Sources	Internally generated funds	New	Electrical Infrastructure	20 000	20 000	20 000
Connections: Electricity Meters (New/Replacements)	Vote 4 - Electricity Services	Energy Sources	Internally generated funds	New	Electrical Infrastructure	830 000	830 000	830 000
Darling 184 IRDP erven. Electrical bulk supply, infrastru	Vote 4 - Electricity Services	Energy Sources	Internally generated funds	Upgrading	Electrical Infrastructure	200 000	200 000	200 000
Malmesbury Illinge Lethu. Formalisation of ~220 erven for	Vote 4 - Electricity Services	Energy Sources	Internally generated funds	Upgrading	Electrical Infrastructure	500 000	1 991 662	1 991 662
Malmesbury De Hoop 132/11kV Substation, 132kV transm	Vote 4 - Electricity Services	Energy Sources	Internally generated funds	New	Electrical Infrastructure	16 042 000	16 042 000	10 631 440
Malmesbury De Hoop 132/11kV Substation, 132kV transm	Vote 4 - Electricity Services	Energy Sources	Internally generated funds	New	Electrical Infrastructure	300 000	300 000	300 000
Streetlight, kiosk and polebox replacement: Swartland	Vote 4 - Electricity Services	Energy Sources	Internally generated funds	Upgrading	Electrical Infrastructure	650 000	650 000	650 000
Protection and Scada Upgrading: Swartland	Vote 4 - Electricity Services	Energy Sources	Internally generated funds	New	Electrical Infrastructure	350 000	350 000	350 000
Malmesbury Security Operational Centre: Communication,	Vote 4 - Electricity Services	Energy Sources	Internally generated funds	New	Computer Equipment	200 000	713 372	713 372
Replacement of obsolete air conditioners	Vote 4 - Electricity Services	Energy Sources	Internally generated funds	New	Furniture and Office Equipment	200 000	200 000	430 000
Equipment: Electric	Vote 4 - Electricity Services	Energy Sources	Internally generated funds	New	Machinery and Equipment	360 000	306 000	306 000
Emergency Power Supply	Vote 4 - Electricity Services	Energy Sources	Internally generated funds	New	Computer Equipment	150 000	150 000	300 000
Elec: CK29443 Isuzu N Series & Crane	Vote 4 - Electricity Services	Energy Sources	Internally generated funds	New	Transport Assets	1 581 300	1 635 300	1 996 092

PROJECT DESCRIPTION	DIRECTORATE	FUNCTION	FINANCE SOURCE	TYPE	ASSETS CLASS	ORIGINAL BUDGET 2023-24	PRIOR ADJB	ADJUSTMENT BUDGET 2023/24
Relocation of section of 11 kV Cable between Darlingweg & Illinge Lethu School Electrical Service Connection	Vote 4 - Electricity Services	Energy Sources	Transfers and subsidies - cap	Upgrading	Electrical Infrastructure		50 000	-
Relocation of section of 11 kV Cable between Darlingweg & Illinge Lethu School Electrical Service Connection (Material)	Vote 4 - Electricity Services	Energy Sources	Transfers and subsidies - cap	Upgrading	Electrical Infrastructure		250 000	-
Donated PPE: Electrical Infrastructure (De Werf)	Vote 4 - Electricity Services	Energy Sources	Transfers and subsidies - cap	Upgrading	Electrical Infrastructure		700 000	-
	Vote 4 - Electricity Services	Energy Sources	Transfers and subsidies - cap	Upgrading	Electrical Infrastructure		400 000	-
	Vote 4 - Electricity Services	Energy Sources	Internally generated funds	New	Electrical Infrastructure			11 800 000
Backup Solution	Vote 4 - Electricity Services	Finance and Administration	Internally generated funds	New	Computer Equipment	560 000	560 000	-
Terminals	Vote 4 - Electricity Services	Finance and Administration	Internally generated funds	New	Computer Equipment	40 000	40 000	40 000
Scanner Replacements	Vote 4 - Electricity Services	Finance and Administration	Internally generated funds	New	Computer Equipment	80 000	80 000	80 000
Equipment: Information Technology	Vote 4 - Electricity Services	Finance and Administration	Internally generated funds	New	Computer Equipment	75 000	75 000	75 000
Printers	Vote 4 - Electricity Services	Finance and Administration	Internally generated funds	New	Computer Equipment	68 000	68 000	68 000
DeskTops	Vote 4 - Electricity Services	Finance and Administration	Internally generated funds	New	Computer Equipment	264 000	264 000	264 000
Notebooks	Vote 4 - Electricity Services	Finance and Administration	Internally generated funds	New	Computer Equipment	375 000	375 000	425 000
Equipping Law Enf Office: Moorreesburg	Vote 4 - Electricity Services	Finance and Administration	Internally generated funds	New	Computer Equipment	55 000	55 000	55 000
Equipment : Financial	Vote 5 - Financial Services	Finance and Administration	Internally generated funds	New	Furniture and Office Equipment	45 000	45 000	42 696
Finance: CK40700 Citi Golf 310	Vote 5 - Financial Services	Finance and Administration	Internally generated funds	New	Transport Assets	282 765	254 058	508 116
Meterreading Handhelds	Vote 5 - Financial Services	Finance and Administration	Internally generated funds	New	Furniture and Office Equipment	80 000	80 000	80 000
Finance: CK22572 Nissan NP300 Hardbody	Vote 5 - Financial Services	Finance and Administration	Internally generated funds	New	Transport Assets	459 480	721 582	721 582
Finance: CK14227 Chevrolet Aveo	Vote 5 - Financial Services	Finance and Administration	Internally generated funds	New	Transport Assets	282 765	254 058	254 058
Finance: CK18439 Chevrolet Aveo	Vote 5 - Financial Services	Finance and Administration	Internally generated funds	New	Transport Assets	282 765	254 058	254 058
Finance: CK42165 Chevrolet Aveo (Replace with Bakkie)	Vote 5 - Financial Services	Finance and Administration	Internally generated funds	New	Transport Assets	459 480	360 791	360 791
Finance: CK41089 Chevrolet Aveo	Vote 5 - Financial Services	Finance and Administration	Internally generated funds	New	Transport Assets	282 765	254 058	254 058
Asset Recording Handhelds	Vote 5 - Financial Services	Finance and Administration	Internally generated funds	New	Furniture and Office Equipment	16 500	16 500	16 500
Replacement: Drones	Vote 8 - Protection Services	Public Safety	Internally generated funds	New	Computer Equipment	110 000	110 000	110 000
Equipment: Protection	Vote 8 - Protection Services	Public Safety	Internally generated funds	New	Machinery and Equipment	55 000	55 000	55 000
Traffic: CK39217 Chevrolet Aveo 1.6	Vote 8 - Protection Services	Public Safety	Internally generated funds	New	Transport Assets	329 123	329 123	329 123
Traffic: CK43672 Chevrolet Aveo	Vote 8 - Protection Services	Public Safety	Internally generated funds	New	Transport Assets	329 123	329 123	329 123
Equipment : Fire Fighting	Vote 8 - Protection Services	Public Safety	Internally generated funds	New	Machinery and Equipment	160 000	160 000	160 000
Equipment : K9 Unit	Vote 8 - Protection Services	Public Safety	Provincial Government	New	Machinery and Equipment	40 000	40 000	40 000
Fire Fighting Equipment	Vote 8 - Protection Services	Public Safety	Provincial Government	New	Machinery and Equipment	926 000	926 000	926 000
Fire: CK38172 Nissan Cabstar *Replace with Light Pumper	Vote 8 - Protection Services	Public Safety	Internally generated funds	New	Transport Assets	1 950 000	1 950 000	1 100 933
Donated PPE: Computer Equipment	Vote 8 - Protection Services	Public Safety	Internally generated funds	New	Computer Equipment			27 685
Donated PPE: Furniture and Office Equipment	Vote 8 - Protection Services	Public Safety	Internally generated funds	New	Furniture and Office Equipment			10 435
Equipment : MM	Vote 7 - Municipal Manager	Executive and Council	Internally generated funds	New	Furniture and Office Equipment	12 000	12 000	12 000
Equipment : Council	Vote 3 - Council	Executive and Council	Internally generated funds	New	Furniture and Office Equipment	12 000	12 000	12 000
Council: CK15265 Caravelle Kombi 2.5 TDI	Vote 3 - Council	Executive and Council	Internally generated funds	New	Transport Assets	680 000	680 000	-
Equipment : Corporate	Vote 1 - Corporate Services	Finance and Administration	Internally generated funds	New	Furniture and Office Equipment	26 000	26 000	26 000
Equipment: Libraries	Vote 1 - Corporate Services	Community and Social Service	Provincial Government	New	Furniture and Office Equipment	50 000	50 000	50 000
Equipment Corporate: Buildings & Swartland Halls	Vote 1 - Corporate Services	Community and Social Service	Internally generated funds	New	Furniture and Office Equipment	100 000	100 000	100 000
GRAND TOTAL			49			209 052 395	240 803 827	248 689 919

Capital Projects with a total project cost in excess of R50 million (to give effect to Sec 19 (1) (b) of the MFMA)

Project Description	Preceding Years	Actual	Nature	Location	Adjusted Budget Year	Budget Year	Budget Year	Forecast	Forecast	Sum of Future Years	Total Project Value	Funding Sources	Future Operational Cost	Operating Impact absorbed by:	Sec 33 Triggered Y / N
	Costs / Budget	2022/23			2023/24	2024/25	2025/26	2026/27	2027/28	Estimate	Estimate				
Sewerage Works: Moorreesburg	R 61 440 604	R 7 733 233	Upgrading Waste Water Treatment Works in Moorreesburg and Darling	Moorreesburg	R 1 008 681	R -	R -	R -	R -	R -	R 70 182 518	CRR	Future operational cost (e.g. Interest, repairs & maintenance, depreciation, etc) of R8 069 937 starting from 2023/24 to 2025/26	Existing Sewerage Revenue Regime	Y
	R 40 919 033	R -			R -	R -	R -	R -	R -	R 40 919 033	MIG				
Sewerage Works: Darling	R 17 391 661	R 423 500		Darling	R 102 000	R -	R -	R -	R -	R -	R 17 917 161	CRR			
	R 16 884 654	R -			R -	R -	R -	R -	R 16 884 654	MIG					
Highlands: Development of new cell	R -	R -	Development of Highlands New Landfill site Cell	Abbotsdale	R 2 500 000	R -	R 11 000 000	R -	R -	R -	R 13 500 000	CRR	Future operating costs covered by the Refuse cost centres.	Existing Refuse Revenue Regime	N
	R -	R -			R -	R 7 000 000	R 14 000 000	R -	R -	R -	R 21 000 000	Ext Loan			
	R -	R -			R -	R 18 670 000	R -	R -	R -	R -	R 18 670 000	MIG			
Malmesbury De Hoop 132/11kV Substation, 132kV transmission line and servitudes	R -	R 9 178 412	Upgrading of bulk electricity supply	Malmesbury	R 10 931 440	R -	R -	R -	R -	R -	R 20 109 852	CRR	Future operating costs will be covered by the Electricity maintenance budget	Existing Electricity Revenue Regime	Y
	R -	R -			R -	R 26 000 000	R 3 000 000	R -	R -	R -	R 29 000 000	Ext Loan			
Malmesbury De Hoop Development: Electrical Bulk supply upgrading (INEP)	R 8 354 435	R 17 600 000	Upgrading of bulk electricity supply			R 23 658 000	R 25 000 000	R 35 000 000	R -	R -	R -	R 109 612 435			

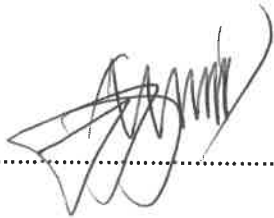
Section 19 – Municipal Manager’s quality certification

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

18/1/2024