

Swartland Municipality

Special Adjustments Budget 2023/24 – 2025/26



Adjusted Medium Term Revenue and Expenditure Framework

Table of Contents

Table of Contents.....	2
Glossary.....	3
PART 1 – ADJUSTMENTS BUDGET.....	5
Section 1 – Mayor’s Report	5
Section 2 - Budget Related Resolutions.....	7
Section 3 – Executive Summary.....	.8
Section 4 – Adjustment budget tables.....	10
PART 2 – SUPPORTING DOCUMENTATION.....	21
Section 5 – Measurable performance objectives and indicators	21
Section 6 – Budget related policies	23
Section 7 – Overview of budget assumptions	23
Section 8 – Funding compliance	23
Section 9 – Overview of budget funding	23
Section 10 – Expenditure on allocations and grant programmes	23
Section 11 – Allocations and grants made by the Municipality	23
Section 12 – Councillor Allowances and employee benefits.....	23
Section 13 – Monthly targets for revenue, expenditure and cash flow.....	23
Section 14 – Adjustments to the quarterly service delivery and budget implementation plans – internal departments.....	24
Section 15 – Annual budgets and service delivery agreements – municipal entities and other external mechanisms.....	25
Section 16 – Contracts having future budgetary implications	25
Section 17 – Capital expenditure details	25
Section 18 – Supporting Tables	26-49
Section 19 – Municipal Manager’s quality certification	50

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).

A special adjustments budget is necessitated due to emergency expenditure (unforeseen and unavoidable expenditure) incurred to attend to critical expenditure requirements relating to the fire disaster that occurred on 8 October 2023 in Malmesbury, as well as appropriating additional funding received from Provincial Treasury in October 2023 for the Electricity Cost of Supply Study.

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

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

Operating Budget

Expenditure

Operating expenditure must increase from R 1 072 205 062 to R 1 073 385 062. The R 1 180 000 increase in operating expenditure was influenced by the following:

- 1) Inventory consumed, increases by R 412 000 due to the support/assistance to the vulnerable families affected by the fire disaster;
- 2) Contracted services increases by R 768 000 mainly due to the additional funding received from Provincial Treasury for the Electricity Cost of Supply Study.

Income

Operating revenue must increase from R 1 221 543 458 to R 1 222 223 458. The R 680 000 increase in operating revenue was influenced by the following:

- 1) Transfers and Subsidies – Operational increases by R 680 000 due to the additional funding allocated in the Adjusted Provincial Gazette.

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

Type (R)	2023/24 Original Budget	2023/24 Roll-Over Adj Budget	2023/24 Special Adj Budget	2024/25 Original Budget	2025/26 Original Budget
Operating Exp.	1 071 330 062	1 072 205 062	1 073 385 062	1 174 132 994	1 371 930 505
Capital	209 052 395	240 803 827	240 803 827	218 968 545	208 303 329
TOTAL EXPENDITURE	1 280 382 457	1 313 008 889	1 314 188 889	1 393 101 539	1 580 233 834
Revenue	1 192 485 181	1 221 543 458	1 222 223 458	1 311 049 716	1 489 696 468

Funding and Cash flows

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

Source	2023/24 Original Budget	2023/24 Roll-Over Adj Budget	2023/24 Special Adj Budget	2024/25 Original Budget	2025/26 Original Budget
Net cash from/(used) operating activities	224 934 837	253 091 854	252 571 801	253 141 320	236 045 540
Net cash from/(used) investing activities	(194 439 456)	(226 190 888)	(226 190 888)	(204 887 771)	(193 962 940)
Net cash from/(used) financing activities	(8 261 333)	(8 261 333)	(8 261 333)	40 824 770	(16 897 015)
Net increase/ (decrease) in cash held	22 234 048	18 639 633	18 119 580	89 078 319	25 185 585
Cash/cash equivalents at year end:	684 449 043	680 854 628	680 334 575	773 527 362	798 712 947

Unforeseen and unavoidable expenditure

There was emergency unforeseen and unavoidable expenditure which was approved in-principle by the Mayor and incorporated into this special adjustments budget since the approval of the roll-over adjustments budget in August 2023.

Section 2 - Budget Related Resolutions

SPECIAL ADJUSTMENTS BUDGET 2023/2024 – 2025/2026

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

RECOMMENDATION:

- (a) That it be noted that the Budget Steering Committee convened to consider the explanations and motivations provided by the financial and other key directors in a bid to advise the Executive Mayor on way forward;
- (b) That the emergency expenditure to the tune of R 500 000 approved in-principle by the Executive Mayor as unforeseen and unavoidable, be approved as appropriated per the detail provided in **Annexure A**;
- (c) That approval be granted to amend the high-level operating budget for 2023/2024 with no amendments to the outer years as follows:

	Original Budget 2023/24	Roll-Over Adj Budget 2023/24	Special Adj Budget 2023/24	Original Budget 2024/25	Original Budget 2025/26
Capital budget	209 052 395	240 803 827	240 803 827	218 968 545	208 303 329
Operating Expenditure	1 071 330 062	1 072 205 062	1 073 385 062	1 174 132 994	1 371 930 505
Operating Revenue	1 192 485 181	1 221 543 458	1 222 223 458	1 311 049 716	1 489 696 468
Budgeted (Surplus)/ Deficit	(121 155 119)	(149 338 396)	(148 838 396)	(136 916 722)	(117 765 963)
Less: Capital Grants and Donations	107 386 943	135 980 220	135 980 220	115 594 000	91 660 000
(Surplus)/ Deficit	(13 768 176)	(13 358 176)	(12 858 176)	(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, whilst the budgeted net surplus of R13 358 176 will change to R12 858 176;
- (e) That the adjusted budget schedules as required by the Budget and Reporting Regulations be approved as set out in **(Annexure B: Budget Report and A-Schedules 2023/24 – 2025/26)**;
- (f) 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;
- (g) That the Service Delivery Budget Implementation Plan (SDBIP) where appropriate be amended accordingly.

Section 3 – Executive Summary

INTRODUCTION

This 2023/2024 Special Adjustments Budget is in line with the MFMA Municipal Budget and Reporting Regulations and are necessitated due to the following reasons:

On Sunday, 8 October 2023, a fire damaged ten (10) brick houses in Arend Street Wesbank and approximately twenty (20) informal structures in Ilingeethu. Three persons were confirmed dead in this tragic incident. The affected 54 adults and 29 children were left homeless, without clothes, food, and school uniforms. One family's house was totally destroyed and temporarily accommodated in the Dahlia House.

To assist the affected families with building material, a request was submitted to the Western Cape Provincial Department of Infrastructure for assistance with twenty (20) Emergency Fire Kits to the informal structure residents and four (4) temporary Wendy Houses (6m² x 3m²) to those residents whose formal houses were completely damaged in the fire. The additional cost to provide the Wendy houses with services (water, toilets, electricity) and to repair the partially damaged houses was also requested from the Department of Infrastructure.

These exceptional and unforeseen circumstances have caused serious destitution and homelessness. Swartland Municipality have a policy on support in case of small disasters (with specific reference to the burning down of dwellings and other small disasters). This fire disaster was handled in line with the policy prescripts. In-principle authorisation of unforeseen and unavoidable expenditure to a maximum of R500 000 was given by the Executive Mayoral Committee, to attend to the emergency, given the red tape resulting in delays by the provincial department, severely impacting these families.

Further to the above, Provincial Gazette 8835 dated 6 October 2023 (see Annexure C attached) promulgated additional funding under the Municipal Energy Resilience Grant to fund Swartland's Electricity Cost of Supply Study to the tune of R 680 000.

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

4.1 Provision of basic services

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

4.2 Effect of the adjustments budget

There are no adjustments to the Capital budget. The adjustments in respect of the Operating Budget for 2023/2024 will result in the gross budgeted surplus of R 149 338 396 decreasing to R148 838 396 including capital grants and contributions. The budgeted net surplus excluding capital grants and contributions was R 13 358 176 and will decrease to a budgeted net surplus of R 12 858 176. **At this juncture it is appropriate to emphasize that the aforementioned net surplus of R 12 858 176 is the more appropriate measurement of budgeted surpluses/deficits from a budgeted cash flow perspective.**

4.3 Adjustment highlights

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

OPERATING BUDGET

The net effect on the projected Operating Surplus/ (Deficit) for the 2023/2024 Special adjustments budget are illustrated below.

Type (R)	2023/24 Original Budget	2023/24 Roll-Over Adj Budget	2023/24 Special Adj Budget	2024/25 Original Budget	2025/26 Original Budget
Revenue	1 192 485 181	1 221 543 458	1 222 223 458	1 311 049 716	1 489 696 468
Expenditure	1 071 330 062	1 072 205 062	1 073 385 062	1 174 132 994	1 371 930 505
Surplus/(Deficit)	121 155 119	149 338 396	148 838 396	136 916 722	117 765 963
Less: Capital Grants and Public Contributions	107 386 943	135 980 220	135 980 220	115 594 000	91 660 000
Surplus/(Deficit) excluding Capital Grants and Public Contributions	13 768 176	13 358 176	12 858 176	21 322 722	26 105 963

The operational expenditure must be adjusted upwards by R 1 180 000 and the revenue budget must be adjusted upwards by R 680 000 as per the earlier explanations.

CAPITAL BUDGET

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

Objective	2023/24 Original Budget	2023/24 Roll-Over Adj Budget	2023/24 Special Adj Budget	2024/25 Original Budget	2025/26 Original Budget
Governance and Admin	8 443 520	8 443 520	8 300 574	1 860 498	3 176 000
Community and Safety Services	32 539 010	32 581 616	32 058 066	7 891 851	3 521 457
Economic Services	81 842 618	92 258 228	92 255 983	72 066 877	37 981 480
Trading Services	86 227 247	107 520 463	108 189 204	137 149 319	163 624 392
Total	209 052 395	240 803 827	240 803 827	218 968 545	208 303 329

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

Funding Source	2023/24 Original Budget	2023/24 Roll-Over Adj Budget	2023/24 Special Adj Budget	2024/25 Original Budget	2025/26 Original Budget
National Government	48 366 000	48 366 000	48 366 000	50 664 000	61 660 000
Provincial Government	57 796 000	66 389 277	66 389 277	64 930 000	30 000 000
Other transfers and Donations	1 224 943	21 224 943	21 224 943	-	-
External Loans	-	-	-	33 000 000	17 000 000
Own Funding (CRR)	101 665 452	104 823 607	104 823 607	70 374 545	99 643 329
Total	209 052 395	240 803 827	240 803 827	218 968 545	208 303 329

Section 4 – Adjustment budget tables

Table B1 – Adjustments Budget Summary

WC015 Swartland - Table B1 Adjustments Budget Summary - 30 November 2023							
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	–	–	596 914	673 070	759 772
Investment revenue	55 954	55 954	–	–	55 954	52 954	49 954
Transfers recognised - operational	168 036	168 501	680	680	169 181	184 740	286 976
Other own revenue	96 364	96 364	–	–	96 364	101 368	107 501
Total Revenue (excluding capital transfers and contributions)	1 085 098	1 085 563	680	680	1 086 243	1 195 456	1 398 036
Employee costs	316 394	316 751	–	–	316 751	332 235	351 024
Remuneration of councillors	12 081	12 081	–	–	12 081	12 565	13 067
Depreciation & asset impairment	112 614	112 614	–	–	112 614	126 454	131 662
Finance charges	14 486	14 486	–	–	14 486	18 879	18 143
Inventory consumed and bulk purchases	417 131	420 187	339	339	420 526	475 468	550 851
Transfers and subsidies	5 060	4 910	–	–	4 910	5 018	5 229
Other expenditure	193 564	191 176	841	841	192 017	203 514	301 954
Total Expenditure	1 071 330	1 072 205	1 180	1 180	1 073 385	1 174 133	1 371 931
Surplus/(Deficit)	13 768	13 358	(500)	(500)	12 858	21 323	26 106
Transfers and subsidies - capital (monetary)	107 387	135 980	–	–	135 980	115 594	91 660
Surplus/(Deficit) after capital transfers & contributions	121 155	149 338	(500)	(500)	148 838	136 917	117 766
Surplus/ (Deficit) for the year	121 155	149 338	(500)	(500)	148 838	136 917	117 766
<u>Capital expenditure & funds sources</u>							
Capital expenditure	209 052	240 804	–	–	240 804	218 119	208 303
Transfers recognised - capital	107 387	135 980	–	–	135 980	115 594	91 660
Borrowing	–	–	–	–	–	33 000	17 000
Internally generated funds	101 665	104 824	–	–	104 824	70 375	99 643
Total sources of capital funds	209 052	240 804	–	–	240 804	218 969	208 303
<u>Financial position</u>							
Total current assets	863 166	859 598	(500)	(500)	859 098	976 611	1 026 969
Total non current assets	2 322 092	2 353 843	–	–	2 353 843	2 394 911	2 454 812
Total current liabilities	144 717	144 717	–	–	144 717	152 639	151 160
Total non current liabilities	224 988	224 988	–	–	224 988	266 413	260 386
Community wealth/Equity	2 815 553	2 843 736	(500)	(500)	2 843 236	2 952 470	3 070 236
<u>Cash flows</u>							
Net cash from (used) operating	224 935	253 092	(520)	(520)	252 572	253 141	236 046
Net cash from (used) investing	(194 439)	(226 191)	–	–	(226 191)	(204 888)	(193 963)
Net cash from (used) financing	(8 261)	(8 261)	–	–	(8 261)	40 825	(16 897)
Cash/cash equivalents at the year end	684 449	680 855	(520)	(520)	680 335	773 527	798 713
<u>Cash backing/surplus reconciliation</u>							
Cash and investments available	684 449	680 855	(520)	(520)	680 335	773 527	798 713
Application of cash and investments	262 898	262 898	(0)	(0)	262 898	288 290	291 209
Balance - surplus (shortfall)	421 551	417 957	(520)	(520)	417 437	485 237	507 504
<u>Asset Management</u>							
Asset register summary (WDV)	2 322 092	2 353 843	–	–	2 353 843	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	51 812	(1 950)	(1 950)	49 862	47 037	70 390
Repairs and Maintenance	66 391	66 391	617	617	67 008	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 November 2023							
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							
<u>Revenue - Functional</u>							
<i>Governance and administration</i>	319 063	319 528	–	–	319 528	343 573	366 761
Executive and council	305	305	–	–	305	312	318
Finance and administration	318 758	319 223	–	–	319 223	343 261	366 443
Internal audit	–	–	–	–	–	–	–
<i>Community and public safety</i>	127 957	127 957	–	–	127 957	127 435	176 223
Community and social services	13 893	13 893	–	–	13 893	13 722	14 201
Sport and recreation	16 216	16 216	–	–	16 216	4 638	4 916
Public safety	42 089	42 089	–	–	42 089	43 725	46 527
Housing	55 758	55 758	–	–	55 758	65 350	110 578
Health	–	–	–	–	–	–	–
<i>Economic and environmental services</i>	33 128	43 544	–	–	43 544	19 760	31 945
Planning and development	4 789	4 789	–	–	4 789	5 075	5 379
Road transport	28 339	38 756	–	–	38 756	14 685	26 567
Environmental protection	–	–	–	–	–	–	–
<i>Trading services</i>	712 303	730 480	680	680	731 160	820 246	914 729
Energy sources	456 425	457 825	680	680	458 505	522 322	606 519
Water management	113 187	124 465	–	–	124 465	123 773	142 646
Waste water management	86 097	91 596	–	–	91 596	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	1 221 543	680	680	1 222 223	1 311 050	1 489 696
<u>Expenditure - Functional</u>							
<i>Governance and administration</i>	171 937	171 646	(1 802)	(1 802)	169 844	178 256	196 281
Executive and council	25 835	25 755	36	36	25 791	26 928	28 058
Finance and administration	142 949	142 739	(1 838)	(1 838)	140 901	149 088	165 884
Internal audit	3 152	3 152	–	–	3 152	2 240	2 339
<i>Community and public safety</i>	154 654	154 769	782	782	155 551	164 457	257 201
Community and social services	26 330	26 318	478	478	26 796	27 415	29 021
Sport and recreation	34 938	34 980	54	54	35 034	37 905	40 541
Public safety	88 686	88 770	151	151	88 921	93 813	98 906
Housing	4 701	4 701	100	100	4 801	5 324	88 733
Health	–	–	–	–	–	–	–
<i>Economic and environmental services</i>	85 081	85 905	225	225	86 130	91 716	91 376
Planning and development	16 200	16 680	–	–	16 680	16 273	16 827
Road transport	68 882	69 225	225	225	69 450	75 443	74 550
Environmental protection	–	–	–	–	–	–	–
<i>Trading services</i>	657 274	657 502	1 974	1 974	659 476	737 191	824 422
Energy sources	414 005	414 021	1 270	1 270	415 291	471 320	542 025
Water management	107 650	107 676	93	93	107 770	117 248	127 435
Waste water management	77 428	77 481	253	253	77 734	84 741	87 863
Waste management	58 190	58 323	357	357	58 681	63 882	67 099
<i>Other</i>	2 384	2 384	–	–	2 384	2 514	2 651
Total Expenditure - Functional	1 071 330	1 072 205	1 180	1 180	1 073 385	1 174 133	1 371 931
Surplus/ (Deficit) for the year	121 155	149 338	(500)	(500)	148 838	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 November 2023							
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	–	–	13 200	12 877	13 459
Vote 2 - Civil Services	299 716	326 909	–	–	326 909	315 981	337 835
Vote 3 - Council	305	305	–	–	305	312	318
Vote 4 - Electricity Services	456 443	457 843	680	680	458 523	522 340	606 537
Vote 5 - Financial Services	304 521	304 521	–	–	304 521	328 680	351 507
Vote 6 - Development Services	64 870	64 870	–	–	64 870	74 622	120 248
Vote 7 - Municipal Manager	–	–	–	–	–	–	–
Vote 8 - Protection Services	53 895	53 895	–	–	53 895	56 239	59 792
Vote 9 - [NAME OF VOTE 9]	–	–	–	–	–	–	–
Total Revenue by Vote	1 192 485	1 221 543	680	680	1 222 223	1 311 050	1 489 696
<u>Expenditure by Vote</u>							
Vote 1 - Corporate Services	42 202	42 667	(433)	(433)	42 234	44 239	46 441
Vote 2 - Civil Services	369 407	370 008	956	956	370 964	402 364	433 795
Vote 3 - Council	23 068	22 988	36	36	23 025	24 036	25 024
Vote 4 - Electricity Services	419 094	418 968	1 070	1 070	420 038	475 346	544 067
Vote 5 - Financial Services	73 728	73 178	(1 200)	(1 200)	71 978	78 005	81 756
Vote 6 - Development Services	32 212	32 622	100	100	32 722	33 387	117 810
Vote 7 - Municipal Manager	8 927	8 997	–	–	8 997	8 274	8 731
Vote 8 - Protection Services	102 693	102 777	651	651	103 428	108 482	114 307
Vote 9 - [NAME OF VOTE 9]	–	–	–	–	–	–	–
Total Expenditure by Vote	1 071 330	1 072 205	1 180	1 180	1 073 385	1 174 133	1 371 931
Surplus/ (Deficit) for the year	121 155	149 338	(500)	(500)	148 838	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 November 2023							
Description	Budget Year 2023/24					Budget Year +1 2024/25	Budget Year +2 2025/26
	Original Budget A	Prior Adjusted A1	Other Adjusts. F	Total Adjusts. G	Adjusted Budget H	Adjusted Budget	Adjusted Budget
R thousands							
Revenue By Source							
Exchange Revenue							
Service charges - Electricity	421 007	421 007	–	–	421 007	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	–	–	51 053	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	–	–	13 113	13 899	14 732
Agency services	6 403	6 403	–	–	6 403	6 787	7 194
Interest earned from Receivables	2 640	2 640	–	–	2 640	2 798	2 966
Interest earned from Current and Non Current Assets	55 954	55 954	–	–	55 954	52 954	49 954
Rental from Fixed Assets	1 967	1 967	–	–	1 967	2 085	2 210
Operational Revenue	3 933	3 933	–	–	3 933	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	–	–	32 076	33 993	36 025
Licences or permits	5 158	5 158	–	–	5 158	5 464	5 787
Transfer and subsidies - Operational	168 036	168 501	680	680	169 181	184 740	286 976
Interest	1 060	1 060	–	–	1 060	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	–	–	14 613	14 081	14 340
Total Revenue (excluding capital transfers and contributions)	1 085 098	1 085 563	680	680	1 086 243	1 195 456	1 398 036
Expenditure By Type							
Employee related costs	316 394	316 751	–	–	316 751	332 235	351 024
Remuneration of councillors	12 081	12 081	–	–	12 081	12 565	13 067
Bulk purchases - electricity	356 097	356 097	–	–	356 097	408 444	476 654
Inventory consumed	61 034	64 089	339	339	64 428	67 025	74 197
Debt impairment	4 424	4 424	–	–	4 424	5 138	5 405
Depreciation and amortisation	112 614	112 614	–	–	112 614	126 454	131 662
Interest	14 486	14 486	–	–	14 486	18 879	18 143
Contracted services	70 092	68 106	848	848	68 954	68 966	163 056
Transfers and subsidies	5 060	4 910	–	–	4 910	5 018	5 229
Irrecoverable debts written off	32 910	32 910	–	–	32 910	35 961	39 121
Operational costs	57 831	57 430	(7)	(7)	57 422	60 361	62 552
Losses on disposal of Assets	16 413	16 413	–	–	16 413	19 695	16 741
Other Losses	11 894	11 894	–	–	11 894	13 392	15 080
Total Expenditure	1 071 330	1 072 205	1 180	1 180	1 073 385	1 174 133	1 371 931
Surplus/(Deficit)	13 768	13 358	(500)	(500)	12 858	21 323	26 106
Transfers and subsidies - capital (monetary allocations)	107 387	135 980	–	–	135 980	115 594	91 660
Transfers and subsidies - capital (in-kind - all)	–	–	–	–	–	–	–
Surplus/(Deficit) before taxation	121 155	149 338	(500)	(500)	148 838	136 917	117 766
Income Tax	–	–	–	–	–	–	–
Surplus/(Deficit) after taxation	121 155	149 338	(500)	(500)	148 838	136 917	117 766
Share of Surplus/Deficit attributable to Joint Venture	–	–	–	–	–	–	–
Share of Surplus/Deficit attributable to Minorities	–	–	–	–	–	–	–
Surplus/(Deficit) attributable to municipality	121 155	149 338	(500)	(500)	148 838	136 917	117 766
Share of Surplus/Deficit attributable to Associate	–	–	–	–	–	–	–
Intercompany/Parent subsidiary transactions	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	121 155	149 338	(500)	(500)	148 838	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 November 2023							
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 1 - Corporate Services	–	–	–	–	–	–	–
Vote 2 - Civil Services	53 925	54 578	–	–	54 578	48 565	75 460
Vote 3 - Council	–	–	–	–	–	–	–
Vote 4 - Electricity Services	40 500	41 992	–	–	41 992	56 000	45 800
Vote 5 - Financial Services	–	–	–	–	–	–	–
Vote 6 - Development Services	55 314	55 314	–	–	55 314	64 040	40 400
Vote 7 - Municipal Manager	–	–	–	–	–	–	–
Vote 8 - Protection Services	–	–	–	–	–	–	–
Vote 9 - [NAME OF VOTE 9]	–	–	–	–	–	–	–
Capital multi-year expenditure sub-total	149 739	151 884	–	–	151 884	168 605	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	–	–	63 501	31 583	25 972
Vote 3 - Council	692	692	–	–	692	12	12
Vote 4 - Electricity Services	14 758	16 672	–	–	16 672	15 987	19 233
Vote 5 - Financial Services	2 192	2 192	–	–	2 192	321	114
Vote 6 - Development Services	1 776	1 776	–	–	1 776	526	84
Vote 7 - Municipal Manager	12	12	–	–	12	12	12
Vote 8 - Protection Services	3 899	3 899	–	–	3 899	944	1 086
Vote 9 - [NAME OF VOTE 9]	–	–	–	–	–	–	–
Capital single-year expenditure sub-total	59 313	88 920	–	–	88 920	49 514	46 643
Total Capital Expenditure - Vote	209 052	240 804	–	–	240 804	218 119	208 303
Capital Expenditure - Functional							
Governance and administration	8 444	8 444	(143)	(143)	8 301	1 860	3 176
Executive and council	704	704	–	–	704	24	24
Finance and administration	7 740	7 740	(143)	(143)	7 597	1 836	3 152
Community and public safety	32 539	32 582	(524)	(524)	32 058	7 892	3 521
Community and social services	1 250	1 250	(194)	(194)	1 056	100	400
Sport and recreation	27 390	27 432	(330)	(330)	27 102	6 848	2 035
Public safety	3 899	3 899	–	–	3 899	944	1 086
Economic and environmental services	81 843	92 258	(2)	(2)	92 256	72 067	37 981
Planning and development	14 612	14 612	(2)	(2)	14 609	49 844	906
Road transport	67 231	77 647	–	–	77 647	22 223	37 075
Trading services	86 227	107 520	669	669	108 189	137 149	163 624
Energy sources	53 741	57 146	–	–	57 146	71 180	63 157
Water management	14 564	26 953	(2 141)	(2 141)	24 812	10 383	32 584
Waste water management	13 915	19 414	2 616	2 616	22 030	25 759	35 276
Waste management	4 007	4 007	194	194	4 201	29 826	32 607
Total Capital Expenditure - Functional	209 052	240 804	–	–	240 804	218 969	208 303
Funded by:							
National Government	48 366	48 366	–	–	48 366	50 664	61 660
Provincial Government	57 796	66 389	–	–	66 389	64 930	30 000
Transfers and subsidies - capital (in-kind)	1 225	21 225	–	–	21 225	–	–
Transfers recognised - capital	107 387	135 980	–	–	135 980	115 594	91 660
Borrowing	–	–	–	–	–	33 000	17 000
Internally generated funds	101 665	104 824	–	–	104 824	70 375	99 643
Total Capital Funding	209 052	240 804	–	–	240 804	218 969	208 303

Table B6 – Adjustments Budgeted Financial Position

WC015 Swartland - Table B6 Adjustments Budget Financial Position - 30 November 2023							
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	680 855	(520)	(520)	680 335	773 527	798 713
Trade and other receivables from exchange transactions	108 621	108 621	–	–	108 621	122 877	138 981
Receivables from non-exchange transactions	33 732	33 732	–	–	33 732	41 630	49 903
Current portion of non-current receivables	4	4	–	–	4	4	4
Inventory	23 136	23 163	20	20	23 183	25 349	26 145
VAT	13 043	13 043	–	–	13 043	13 043	13 043
Other current assets	180	180	–	–	180	180	180
Total current assets	863 166	859 598	(500)	(500)	859 098	976 611	1 026 969
Non current assets							
Investments	–	–	–	–	–	–	–
Investment property	24 927	24 927	–	–	24 927	24 802	24 685
Property, plant and equipment	2 295 581	2 327 332	–	–	2 327 332	2 368 635	2 428 754
Biological assets	–	–	–	–	–	–	–
Living and non-living resources	–	–	–	–	–	–	–
Heritage assets	1 120	1 120	–	–	1 120	1 120	1 120
Intangible assets	464	464	–	–	464	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	–	–	2 353 843	2 394 911	2 454 812
TOTAL ASSETS	3 185 258	3 213 441	(500)	(500)	3 212 941	3 371 522	3 481 781
LIABILITIES							
Current liabilities							
Bank overdraft	–	–	–	–	–	–	–
Financial liabilities	9 325	9 325	–	–	9 325	17 097	15 418
Consumer deposits	17 450	17 450	–	–	17 450	17 600	17 800
Trade and other payables from exchange transactions	103 302	103 302	–	–	103 302	103 302	103 302
Trade and other payables from non-exchange transactions	216	216	–	–	216	216	216
Provisions	10 898	10 898	–	–	10 898	10 898	10 898
VAT	–	–	–	–	–	–	–
Other current liabilities	3 527	3 527	–	–	3 527	3 527	3 527
Total current liabilities	144 717	144 717	–	–	144 717	152 639	151 160
Non current liabilities							
Borrowing	72 637	72 637	–	–	72 637	105 540	90 122
Provisions	70 963	70 963	–	–	70 963	76 654	82 929
Long term portion of trade payables	–	–	–	–	–	–	–
Other non-current liabilities	81 388	81 388	–	–	81 388	84 219	87 335
Total non current liabilities	224 988	224 988	–	–	224 988	266 413	260 386
TOTAL LIABILITIES	369 705	369 705	–	–	369 705	419 052	411 545
NET ASSETS	2 815 553	2 843 736	(500)	(500)	2 843 236	2 952 470	3 070 236
COMMUNITY WEALTH/EQUITY							
Accumulated Surplus/(Deficit)	2 522 094	2 550 277	(500)	(500)	2 549 777	2 608 120	2 699 321
Funds and Reserves	293 459	293 459	–	–	293 459	344 350	370 914
TOTAL COMMUNITY WEALTH/EQUITY	2 815 553	2 843 736	(500)	(500)	2 843 236	2 952 470	3 070 236

Table B7 – Adjustments Budgeted Cash Flows

WC015 Swartland - Table B7 Adjustments Budget Cash Flows - 30 November 2023							
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	–	–	164 473	175 990	186 079
Service charges	590 304	590 304	–	–	590 304	665 086	750 102
Other revenue	37 148	37 148	–	–	37 148	39 351	41 682
Transfers and Subsidies - Operational	168 036	168 178	680	680	168 858	184 740	286 976
Transfers and Subsidies - Capital	107 387	135 980	–	–	135 980	115 594	91 660
Interest	55 954	55 954	–	–	55 954	52 954	49 954
Payments							
Suppliers and employees	(883 983)	(884 711)	(1 200)	(1 200)	(885 911)	(962 368)	(1 153 310)
Finance charges	(9 324)	(9 324)	–	–	(9 324)	(13 188)	(11 869)
Transfers and Subsidies	(5 060)	(4 910)	–	–	(4 910)	(5 018)	(5 229)
NET CASH FROM/(USED) OPERATING ACTIVITIES	224 935	253 092	(520)	(520)	252 572	253 141	236 046
CASH FLOWS FROM INVESTING ACTIVITIES							
Receipts							
Proceeds on disposal of PPE	14 613	14 613	–	–	14 613	14 081	14 340
Decrease (increase) in non-current receivables	–	–	–	–	–	–	–
Decrease (increase) in non-current investments	–	–	–	–	–	–	–
Payments							
Capital assets	(209 052)	(240 804)	–	–	(240 804)	(218 969)	(208 303)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(194 439)	(226 191)	–	–	(226 191)	(204 888)	(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)	–	–	(8 761)	(9 325)	(17 097)
NET CASH FROM/(USED) FINANCING ACTIVITIES	(8 261)	(8 261)	–	–	(8 261)	40 825	(16 897)
NET INCREASE/ (DECREASE) IN CASH HELD	22 234	18 640	(520)	(520)	18 120	89 078	25 186
Cash/cash equivalents at the year begin:	662 215	662 215	–	–	662 215	684 449	773 527
Cash/cash equivalents at the year end:	684 449	680 855	(520)	(520)	680 335	773 527	798 713

Table B8 – Adjustments Cash backed reserves/accumulated surplus reconciliation

WC015 Swartland - Table B8 Cash backed reserves/accumulated surplus reconciliation - 30 November 2023							
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	680 855	(520)	(520)	680 335	773 527	798 713
Other current investments > 90 days	–	–	–	–	–	–	–
Non current assets - Investments	–	–	–	–	–	–	–
Cash and investments available:	684 449	680 855	(520)	(520)	680 335	773 527	798 713
<u>Applications of cash and investments</u>							
Unspent conditional transfers	216	216	–	–	216	216	216
Unspent borrowing	–	–	–	–	–	–	–
Statutory requirements	–	–	–	–	–	–	–
Other working capital requirements	(30 777)	(30 777)	(0)	(0)	(30 777)	(56 275)	(79 920)
Other provisions	–	–	–	–	–	–	–
Long term investments committed	–	–	–	–	–	–	–
Reserves to be backed by cash/investment	293 459	293 459	–	–	293 459	344 350	370 914
Total Application of cash and investments:	262 898	267 077	(0)	(0)	262 898	288 290	291 209
Surplus(shortfall)	421 551	413 777	(520)	(520)	417 437	485 237	507 504

Table B9 – Adjustments Budget Asset Management

WC015 Swartland - Table B9 Asset Management - 30 November 2023

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	188 991	1 950	1 950	190 941	171 932	137 913
Roads Infrastructure	55 914	55 914	750	750	56 664	2 995	17 600
Storm water Infrastructure	–	1 509	–	–	1 509	–	–
Electrical Infrastructure	46 400	46 400	–	–	46 400	51 900	38 950
Water Supply Infrastructure	9 797	11 880	500	500	12 380	1 941	6 335
Sanitation Infrastructure	10 420	10 937	216	216	11 153	15 148	30 000
Solid Waste Infrastructure	2 500	2 500	–	–	2 500	25 670	25 000
Infrastructure	125 032	129 141	1 466	1 466	130 607	97 654	117 885
Community Facilities	3 000	3 000	(194)	(194)	2 806	1 100	1 100
Sport and Recreation Facilities	12 700	12 700	–	–	12 700	4 500	–
Community Assets	15 700	15 700	(194)	(194)	15 506	5 600	1 100
Operational Buildings	3 000	3 000	–	–	3 000	650	100
Housing	13 514	13 514	–	–	13 514	49 742	800
Other Assets	16 514	16 514	–	–	16 514	50 392	900
Computer Equipment	2 052	2 566	–	–	2 566	1 157	2 176
Furniture and Office Equipment	586	586	–	–	586	480	566
Machinery and Equipment	3 431	12 523	715	715	13 239	5 975	2 021
Transport Assets	11 962	11 962	(38)	(38)	11 924	10 674	13 265
<u>Total Renewal of Existing Assets to be adjusted</u>	11 500	11 500	1 650	1 650	13 150	24 000	27 300
Roads Infrastructure	10 000	10 000	(750)	(750)	9 250	15 000	18 000
Electrical Infrastructure	–	–	–	–	–	8 500	9 300
Sanitation Infrastructure	1 500	1 500	2 400	2 400	3 900	500	–
Infrastructure	11 500	11 500	1 650	1 650	13 150	24 000	27 300
<u>Total Upgrading of Existing Assets to be adjusted</u>	22 277	40 312	(3 600)	(3 600)	36 712	23 037	43 090
Roads Infrastructure	–	10 416	–	–	10 416	–	–
Storm water Infrastructure	250	250	–	–	250	250	1 250
Electrical Infrastructure	3 650	6 542	–	–	6 542	9 800	12 300
Water Supply Infrastructure	4 300	9 028	(3 200)	(3 200)	5 828	7 960	25 740
Sanitation Infrastructure	1 611	1 611	–	–	1 611	5 027	3 500
Infrastructure	9 811	27 846	(3 200)	(3 200)	24 646	23 037	42 790
Community Facilities	200	200	–	–	200	–	300
Sport and Recreation Facilities	12 266	12 266	(400)	(400)	11 866	–	–
Community Assets	12 466	12 466	(400)	(400)	12 066	–	300
<u>Total Capital Expenditure to be adjusted</u>	209 052	240 804	–	–	240 804	218 969	208 303
Roads Infrastructure	65 914	76 331	–	–	76 331	17 995	35 600
Storm water Infrastructure	250	1 759	–	–	1 759	250	1 250
Electrical Infrastructure	50 050	52 942	–	–	52 942	70 200	60 550
Water Supply Infrastructure	14 097	20 908	(2 700)	(2 700)	18 208	9 900	32 075
Sanitation Infrastructure	13 531	14 048	2 616	2 616	16 664	20 675	33 500
Solid Waste Infrastructure	2 500	2 500	–	–	2 500	25 670	25 000
Infrastructure	146 342	168 487	(84)	(84)	168 403	144 691	187 975
Community Facilities	3 200	3 200	(194)	(194)	3 006	1 100	1 400
Sport and Recreation Facilities	24 966	24 966	(400)	(400)	24 566	4 500	–
Community Assets	28 166	28 166	(594)	(594)	27 572	5 600	1 400
Operational Buildings	3 000	3 000	–	–	3 000	650	100
Housing	13 514	13 514	–	–	13 514	49 742	800
Other Assets	16 514	16 514	–	–	16 514	50 392	900
Computer Equipment	2 052	2 566	–	–	2 566	1 157	2 176
Furniture and Office Equipment	586	586	–	–	586	480	566
Machinery and Equipment	3 431	12 523	715	715	13 239	5 975	2 021
Transport Assets	11 962	11 962	(38)	(38)	11 924	10 674	13 265
TOTAL CAPITAL EXPENDITURE to be adjusted	209 052	240 804	–	–	240 804	218 969	208 303

WC015 Swartland - Table B9 Asset Management - 30 November 2023

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	–	–	2 353 843	2 394 911	2 454 812
<i>Roads Infrastructure</i>	385 442	395 858	–	–	395 858	301 863	234 703
<i>Storm water Infrastructure</i>	107 609	109 118	–	–	109 118	102 985	99 371
<i>Electrical Infrastructure</i>	425 913	428 805	–	–	428 805	494 663	553 589
<i>Water Supply Infrastructure</i>	418 580	425 391	(2 700)	(2 700)	422 691	409 420	422 401
<i>Sanitation Infrastructure</i>	513 878	514 396	2 616	2 616	517 012	525 794	550 799
<i>Solid Waste Infrastructure</i>	26 763	26 763	–	–	26 763	47 845	69 050
Infrastructure	1 878 185	1 900 330	(84)	(84)	1 900 246	1 882 570	1 929 913
Community Assets	154 179	154 179	(594)	(594)	153 586	161 138	163 028
Heritage Assets	1 120	1 120	–	–	1 120	1 120	1 120
Investment properties	24 927	24 927	–	–	24 927	24 802	24 685
Other Assets	96 357	96 357	–	–	96 357	154 526	163 250
Intangible Assets	464	464	–	–	464	354	253
Computer Equipment	5 867	6 380	0	0	6 381	4 401	3 862
Furniture and Office Equipment	1 981	1 981	–	–	1 981	1 577	1 241
Machinery and Equipment	26 350	35 443	715	715	36 158	29 266	28 015
Transport Assets	51 400	51 400	(38)	(38)	51 362	54 113	58 586
Land	81 263	81 263	–	–	81 263	81 044	80 858
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	2 322 092	2 353 843	–	–	2 353 843	2 394 911	2 454 812
EXPENDITURE OTHER ITEMS							
<u>Depreciation & asset impairment</u>	112 614	112 614	–	–	112 614	126 454	131 662
<u>Repairs and Maintenance by asset class</u>	66 391	66 391	617	617	67 008	68 140	82 458
<i>Roads Infrastructure</i>	5 789	5 793	53	53	5 846	6 019	6 263
<i>Storm water Infrastructure</i>	20 911	20 911	–	–	20 911	21 745	23 307
<i>Electrical Infrastructure</i>	3 267	3 267	–	–	3 267	3 469	3 688
<i>Water Supply Infrastructure</i>	1 862	1 862	–	–	1 862	1 707	1 768
<i>Sanitation Infrastructure</i>	5 874	5 874	(47)	(47)	5 827	5 464	6 561
<i>Solid Waste Infrastructure</i>	8 349	8 349	–	–	8 349	8 706	9 230
Infrastructure	46 052	46 056	6	6	46 062	47 110	50 817
Community Facilities	2 307	2 307	(49)	(49)	2 258	2 412	2 542
Sport and Recreation Facilities	917	917	(30)	(30)	887	942	968
Community Assets	3 224	3 224	(79)	(79)	3 145	3 354	3 511
Operational Buildings	2 291	2 291	(150)	(150)	2 141	1 088	1 137
Housing	657	657	760	760	1 417	675	10 504
Other Assets	2 948	2 948	610	610	3 558	1 763	11 641
Licences and Rights	5 092	5 092	–	–	5 092	5 659	5 560
Intangible Assets	5 092	5 092	–	–	5 092	5 659	5 560
Computer Equipment	428	428	–	–	428	447	467
Furniture and Office Equipment	58	58	(0)	(0)	58	59	60
Machinery and Equipment	1 361	1 361	82	82	1 443	1 387	1 415
Transport Assets	7 228	7 224	(1)	(1)	7 222	8 360	8 987
TOTAL EXPENDITURE OTHER ITEMS to be adjusted	179 005	179 005	617	617	179 621	194 594	214 120

Table B10 – Adjustments Budget Basic service delivery measurement

WC015 Swartland - Table B10 Basic service delivery measurement - 30 November 2023							
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
Household service targets							
<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
Minimum Service Level and Above sub-total	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 November 2023							
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		
Households receiving Free Basic Service							
Water (6 kilolitres per household per month)	9 668	9 668	-	-	9 668	9 958	10 256
Sanitation (free minimum level service)	9 329	9 329	-	-	9 329	9 609	9 897
Electricity/other energy (50kwh per household per month)	8 848	8 848	-	-	8 848	9 113	9 387
Refuse (removed at least once a week)	9 677	9 677	-	-	9 677	9 967	10 266
Cost of Free Basic Services provided (R'000)							
Water (6 kilolitres per indigent household per month)	14 953	14 953	-	-	14 953	15 701	16 486
Sanitation (free sanitation service to indigent households)	30 626	30 626	-	-	30 626	32 770	35 064
Electricity/other energy (50kwh per indigent household per month)	7 338	7 338	-	-	7 338	8 439	9 705
Refuse (removed once a week for indigent households)	18 206	18 206	-	-	18 206	19 663	21 236
Cost of Free Basic Services provided - Informal Formal Settlements (R'000)	-	-	-	-	-	-	-
Total cost of FBS provided	71 124	71 124	-	-	71 124	76 572	82 490
Highest level of free service provided							
Property rates (R'000 value threshold)	105 000	105 000	-	-	105 000	105 000	105 000
Water (kilolitres per household per month)	6	6	-	-	6	6	6
Sanitation (Rand per household per month)	278.33	278.33	-	-	278	294.75	312.14
Electricity (kw per household per month)	50	50	-	-	50	50	50
Refuse (average litres per week)	164.55	164.55	-	-	165	180.84	198.75
Revenue cost of free services provided (R'000)							
Property rates exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA)	3 331	3 331	-	-	3 331	3 597	3 885
Other	2 500	2 500	-	-	2 500	2 500	2 500
Total revenue cost of subsidised services provided	5 831	5 831	-	-	5 831	6 097	6 385

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 November 2023

Description	Unit of measurement	Budget Year 2023/24					Budget Year	Budget Year
		Original Budget A	Prior Adjusted A1	Other Adjusts. F	Total Adjusts. G	Adjusted Budget H	+1 2024/25	+2 2025/26
							Adjusted Budget	Adjusted Budget
<u>Community safety and wellbeing</u>								
Manage Protection Services	Completion of projects	205	205	–	–	205	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	–	–	3 036	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	–	–	55 314	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	–	–	1 517	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	–	–	45	32	34
Manage Finance (Credit Control, Income,	Completion of projects	2 147	2 147	49	49	2 195	289	80
Manage Council Expenses	Completion of projects	692	692	–	–	692	12	12
<u>Quality and reliable services</u>								
Manage Civil Engineering Services	Completion of projects	54	54	(2)	(2)	51	56	58
Manage Cemeteries	Completion of projects	1 100	1 100	(194)	(194)	906	–	300
Manage Parks and Recreational Areas	Completion of projects	2 317	2 359	70	70	2 429	1 813	1 773
Manage Sewerage	Completion of projects	3 590	7 581	2 400	2 400	9 981	10 295	2 958
Manage Waste Water Treatment Works	Completion of projects	2 211	2 211	216	216	2 427	–	1 000
Manage Sportsgrounds	Completion of projects	12 341	12 341	(400)	(400)	11 941	55	226
Manage Streets	Completion of projects	39 731	50 147	–	–	50 147	22 223	31 575
Manage Storm water	Completion of projects	314	1 823	–	–	1 823	316	1 318
Manage Swimming Pools	Completion of projects	12 000	12 000	–	–	12 000	4 500	–
Manage Water Provision	Completion of projects	8 064	20 453	(2 141)	(2 141)	18 312	10 383	28 484
Manage Municipal Property	Completion of projects	4 005	4 005	(192)	(192)	3 813	680	1 132
Manage Refuse Removal	Completion of projects	4 007	4 007	194	194	4 201	29 826	32 607
Manage Electrical Engineering Services	Completion of projects	360	360	(54)	(54)	306	380	400
Manage Electricity Distribution	Completion of projects	53 381	56 786	54	54	56 840	70 800	62 757
		209 052	240 804	–	–	240 804	218 969	208 303

Section 6 – Budget related policies

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

Section 7 – Overview of budget assumptions

Budget Assumptions

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

Section 8 – Funding compliance

The adjustments budget is still cash – funded which is the first indicator of a “credible” budget. Funding levels remain positive as clearly depicted in Table B8. However, the municipality must continuously evaluate its cash position, especially the impact 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 Roll-over Adj Budget	2023/2024 Special Adj Budget	2024/2025 Approved Budget	2025/2026 Approved Budget
External Entities	5 060 078	4 910 078	4 910 078	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 November 2023

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	–	–	428 345	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	–	–	421 007	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	–	–	81 679	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	–	–	51 053	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	–	–	192 954	202 410	213 972
Pension and UIF Contributions	34 253	34 253	–	–	34 253	36 241	38 347
Medical Aid Contributions	14 625	14 625	–	–	14 625	16 004	17 517
Overtime	14 882	14 882	–	–	14 882	15 392	16 022
Motor Vehicle Allowance	6 950	6 950	–	–	6 950	7 025	7 104
Cellphone Allowance	935	935	–	–	935	939	943
Housing Allowances	1 151	1 151	–	–	1 151	1 234	1 323
Other benefits and allowances	34 064	34 064	–	–	34 064	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	–	–	316 751	332 235	351 024
Less: Employees costs capitalised to PPE				–	–		
Total Employee related costs	316 394	316 751	–	–	316 751	332 235	351 024

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

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	–	–	5 036	5 288	5 552
Total Depreciation and amortisation	112 614	112 614	–	–	112 614	126 454	131 662
<u>Bulk purchases</u>							
Electricity Bulk Purchases	356 097	356 097	–	–	356 097	408 444	476 654
Total bulk purchases	356 097	356 097	–	–	356 097	408 444	476 654
<u>Transfers and grants</u>							
Cash transfers and grants	5 060	4 910	–	–	4 910	5 018	5 229
Total transfers and grants	5 060	4 910	–	–	4 910	5 018	5 229
<u>Contracted services</u>							
<i>Outsourced Services</i>	19 802	17 263	(40)	(40)	17 223	20 485	21 842
<i>Consultants and Professional Services</i>	13 693	14 608	676	676	15 284	11 585	11 191
<i>Contractors</i>	36 597	36 235	213	213	36 448	36 896	130 023
Total contracted services	70 092	68 106	848	848	68 954	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
<i>Other Operational Costs</i>	46 197	45 795	(7)	(7)	45 788	48 601	50 661
Total Other Operational Costs	57 831	57 430	(7)	(7)	57 422	60 361	62 552
<u>Repairs and Maintenance by Expenditure Item</u>							
Employee related costs	22 301	22 301	–	–	22 301	23 511	25 208
Inventory Consumed (Project Maintenance)	1 883	1 883	412	412	2 295	1 972	2 067
Contracted Services	36 031	36 031	205	205	36 236	35 863	48 437
Other Expenditure	6 176	6 176	–	–	6 176	6 793	6 747
Total Repairs and Maintenance Expenditure	66 391	66 391	617	617	67 008	68 140	82 458
<u>Inventory Consumed</u>							
Inventory Consumed - Water	37 728	37 728	–	–	37 728	42 827	48 568
Inventory Consumed - Other	23 306	23 806	339	339	24 145	24 197	25 630
Total Inventory Consumed & Other Material	61 034	61 533	339	339	61 872	67 025	74 197

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

Description	Unit of measurement	Budget Year 2023/24					Budget Year	Budget Year
		Original Budget A	Prior Adjusted A1	Other Adjusts. F	Total Adjusts. G	Adjusted Budget H	+1 2024/25	+2 2025/26
							Adjusted Budget	Adjusted Budget
<u>Community safety and wellbeing</u>								
Manage Protection Services	Completion of projects	205	205	–	–	205	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	–	–	3 036	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	–	–	55 314	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	–	–	1 517	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	–	–	45	32	34
Manage Finance (Credit Control, Income,	Completion of projects	2 147	2 147	49	49	2 195	289	80
Manage Council Expenses	Completion of projects	692	692	–	–	692	12	12
<u>Quality and reliable services</u>								
Manage Civil Engineering Services	Completion of projects	54	54	(2)	(2)	51	56	58
Manage Cemeteries	Completion of projects	1 100	1 100	(194)	(194)	906	–	300
Manage Parks and Recreational Areas	Completion of projects	2 317	2 359	70	70	2 429	1 813	1 773
Manage Sewerage	Completion of projects	3 590	7 581	2 400	2 400	9 981	10 295	2 958
Manage Waste Water Treatment Works	Completion of projects	2 211	2 211	216	216	2 427	–	1 000
Manage Sportsgrounds	Completion of projects	12 341	12 341	(400)	(400)	11 941	55	226
Manage Streets	Completion of projects	39 731	50 147	–	–	50 147	22 223	31 575
Manage Storm water	Completion of projects	314	1 823	–	–	1 823	316	1 318
Manage Swimming Pools	Completion of projects	12 000	12 000	–	–	12 000	4 500	–
Manage Water Provision	Completion of projects	8 064	20 453	(2 141)	(2 141)	18 312	10 383	28 484
Manage Municipal Property	Completion of projects	4 005	4 005	(192)	(192)	3 813	680	1 132
Manage Refuse Removal	Completion of projects	4 007	4 007	194	194	4 201	29 826	32 607
Manage Electrical Engineering Services	Completion of projects	360	360	(54)	(54)	306	380	400
Manage Electricity Distribution	Completion of projects	53 381	56 786	54	54	56 840	70 800	62 757
		209 052	240 804	–	–	240 804	218 969	208 303

WC015 Swartland - Supporting Table SB4 Adjustments to budgeted performance indicators and benchmarks - 30 November 2023

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%	2.2%	2.4%	2.6%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	2.1%	2.1%	2.1%	2.4%	2.5%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants	0.0%	0.0%	0.0%	25.9%	8.2%
<u>Safety of Capital</u>						
Gearing	Long Term Borrowing/ Funds & Reserves	24.8%	24.8%	24.8%	30.6%	24.3%
<u>Liquidity</u>						
Current Ratio	Current assets/current liabilities	6:1	6:1	6:1	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%	29.2%	27.8%	25.1%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	30.3%	30.3%	30.3%	28.8%	26.0%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	6.1%	6.1%	6.2%	5.7%	5.9%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	11.7%	11.7%	11.7%	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%	7.5%	5.3%	6.2%
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	10.0%	10.0%	10.0%	10.3%	9.9%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	10.0	10.0	10.0	10.4	9.0

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

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	680 855	680 335	773 527	798 713
Cash + investments at the yr end less applications - R'000	18(1)b	421 551	413 777	417 437	485 237	507 504
Cash year end/monthly employee/supplier payments	18(1)b	10.0	10.0	10.0	10.4	9.0
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	121 155	149 338	148 838	136 917	117 766
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	73.4%	73.4%	73.3%	74.1%	70.3%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	40.4%	40.4%	40.4%	42.0%	44.5%
Capital payments % of capital expenditure	18(1)c;19	100.0%	100.0%	100.0%	100.0%	100.0%
Borrowing receipts % of capital expenditure (excl. transfers)	18(1)c	0.0%	0.0%	0.0%	25.9%	8.2%
Grants % of Govt. legislated/gazetted allocations	18(1)a	100.6%	49.7%	49.5%	38.5%	24.2%
R&M % of Property Plant & Equipment	20(1)(vi)	2.9%	2.8%	2.8%	2.8%	3.4%
Asset renewal % of capital budget	20(1)(vi)	5.5%	4.8%	5.5%	11.0%	13.1%

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

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	21 055	680	680	21 735	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	–	–	11 788	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	680	–	–
				–	–		
Total Operating Transfers and Grants	167 670	167 670	680	680	168 350	184 352	286 565
<u>Capital Transfers and Grants</u>							
National Government:	48 366	48 366	–	–	48 366	50 664	61 660
Municipal Infrastructure Grant (MIG)	24 708	24 708	–	–	24 708	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	–	–	57 796	64 930	30 000
Human Settlements	55 314	55 314	–	–	55 314	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	–	–
				–	–		
Total Capital Transfers and Grants	106 162	106 162	–	–	106 162	115 594	91 660
TOTAL RECEIPTS OF TRANSFERS & GRANTS	273 832	273 832	680	680	274 512	299 946	378 225

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

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	21 055	680	680	21 735	21 977	103 280
Community Development Workers	38	38	–	–	38	38	38
Human Settlements Development Grant	–	–	–	–	–	–	80 106
Municipal Accreditation and Capacity Building Grant	245	245	–	–	245	249	249
Libraries	11 788	11 788	–	–	11 788	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	680	–	–
				–	–		
Total operating expenditure of Transfers and Grants:	167 670	167 670	680	680	168 350	184 352	286 565
<u>Capital expenditure of Transfers and Grants</u>							
National Government:	48 366	48 366	–	–	48 366	50 664	61 660
Municipal Infrastructure Grant (MIG)	24 708	24 708	–	–	24 708	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	–	–	66 389	64 930	30 000
Human Settlements	55 314	55 314	–	–	55 314	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	–	–
Emergency Municipal Load-Shedding Relief	–	8 593	–	–	8 593	–	–
				–	–		
Total capital expenditure of Transfers and Grants	106 162	114 755	–	–	114 755	115 594	91 660
Total capital expenditure of Transfers and Grants	273 832	282 425	680	680	283 105	299 946	378 225

WC015 Swartland - Supporting Table SB10 Adjustments Budget - transfers and grants made by the municipality - 30 November 202

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
Mandatories 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
Total Non-Cash Grants To Groups Of Individuals:	471	471	–	–	471	492	513
TOTAL CASH TRANSFERS	5 060	4 910	–	–	4 910	5 018	5 229
TOTAL NON-CASH TRANSFERS	–	–	–	–	–	–	–
TOTAL TRANSFERS	5 060	4 910	–	–	4 910	5 018	5 229

WC015 Swartland - Supporting Table SB11 Adjustments Budget - councillor and staff benefits - 30 November 2022

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	–	–	9 058	0.0%
Pension and UIF Contributions	976	976	–	–	976	0.0%
Medical Aid Contributions	156	197	42	42	239	53.7%
Cellphone Allowance	1 015	1 015	–	–	1 015	0.0%
Other benefits and allowances	877	835	(42)	(42)	793	-9.5%
Sub Total - Councillors	12 081	12 081	–	–	12 081	0.0%
% increase		–			–	
<u>Senior Managers of the Municipality</u>						
Basic Salaries and Wages	9 291	9 217	(75)	(75)	9 142	-1.6%
Pension and UIF Contributions	1 750	1 750	–	–	1 750	0.0%
Medical Aid Contributions	429	429	–	–	429	0.0%
Motor Vehicle Allowance	761	761	–	–	761	0.0%
Cellphone Allowance	251	251	–	–	251	0.0%
Other benefits and allowances	193	267	75	75	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	–	–	14 228	0.0%
% increase		–			–	
<u>Other Municipal Staff</u>						
Basic Salaries and Wages	183 305	183 662	(15)	(15)	183 647	0.2%
Pension and UIF Contributions	32 503	32 503	–	–	32 503	0.0%
Medical Aid Contributions	14 196	14 196	–	–	14 196	0.0%
Overtime	14 882	14 882	–	–	14 882	0.0%
Motor Vehicle Allowance	6 189	6 189	–	–	6 189	0.0%
Cellphone Allowance	684	684	–	–	684	0.0%
Housing Allowances	1 151	1 151	–	–	1 151	0.0%
Other benefits and allowances	33 872	33 872	15	15	33 887	0.0%
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	–	–	302 523	0.1%
% increase						
Total Parent Municipality	328 475	328 832	–	–	328 832	0.1%
Total Municipal Entities	–	–	–	–	–	
TOTAL SALARY, ALLOWANCES & BENEFITS	328 475	328 832	–	–	328 832	0.1%
% increase						
TOTAL MANAGERS AND STAFF	316 394	316 751	–	–	316 751	0.1%

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

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
	Outcome	Outcome	Outcome	Outcome	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	47	44	3 213	45	45	3 220	13 200	12 877	13 459
Vote 2 - Civil Services	41 179	17 616	23 709	16 423	16 487	54 423	17 862	15 129	48 601	14 229	14 143	47 109	326 909	315 981	337 835
Vote 3 - Council	13	24	18	27	23	34	33	26	32	23	23	30	305	312	318
Vote 4 - Electricity Services	42 989	41 627	47 541	36 575	35 732	39 006	42 049	31 522	39 237	30 259	30 680	41 306	458 523	522 340	606 537
Vote 5 - Financial Services	42 591	15 169	15 535	15 184	15 164	40 705	15 378	15 348	33 789	15 335	15 337	64 985	304 521	328 680	351 507
Vote 6 - Development Services	397	693	14 539	786	659	14 980	939	736	14 930	652	661	14 896	64 870	74 622	120 248
Vote 7 - Municipal Manager	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 8 - Protection Services	825	1 034	3 681	1 203	928	3 101	1 113	1 038	3 371	1 213	1 111	35 277	53 895	56 239	59 792
Total Revenue by Vote	128 031	76 206	108 232	70 244	69 035	155 458	77 421	63 843	143 174	61 757	62 001	206 824	1 222 223	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	3 162	3 413	3 697	3 285	3 243	5 381	42 234	44 239	46 441
Vote 2 - Civil Services	13 841	15 643	22 830	22 381	29 008	28 541	23 317	31 427	24 648	23 584	24 057	111 686	370 964	402 364	433 795
Vote 3 - Council	1 486	3 517	1 924	1 593	1 622	1 933	1 822	1 787	1 856	1 685	1 873	1 928	23 025	24 036	25 024
Vote 4 - Electricity Services	13 216	37 743	38 732	41 885	38 190	37 152	33 216	35 709	32 310	31 818	31 707	48 362	420 038	475 346	544 067
Vote 5 - Financial Services	4 858	5 415	4 475	4 504	7 752	5 332	5 153	6 860	5 764	5 528	5 552	10 785	71 978	78 005	81 756
Vote 6 - Development Services	2 245	2 318	2 488	2 466	3 664	2 558	2 465	2 730	2 661	2 536	2 586	4 002	32 722	33 387	117 810
Vote 7 - Municipal Manager	728	654	651	639	934	679	653	739	713	703	701	1 203	8 997	8 274	8 731
Vote 8 - Protection Services	5 143	5 980	5 973	5 857	8 916	6 117	6 059	21 892	6 374	6 254	6 335	18 528	103 428	108 482	114 307
Total Expenditure by Vote	44 411	74 197	80 019	82 443	94 741	85 823	75 846	104 558	78 023	75 393	76 054	201 876	1 073 385	1 174 133	1 371 931
Surplus/ (Deficit)	83 620	2 008	28 213	(12 199)	(25 706)	69 634	1 575	(40 715)	65 151	(13 636)	(14 054)	4 948	148 838	136 917	117 766

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

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
	Outcome	Outcome	Outcome	Outcome	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															
<i>Governance and administration</i>	42 696	15 288	15 855	15 309	15 280	41 038	15 511	15 473	34 130	15 463	15 466	78 019	319 528	343 573	366 761
Executive and council	13	24	18	27	23	34	33	26	32	23	23	30	305	312	318
Finance and administration	42 682	15 264	15 838	15 281	15 257	41 004	15 478	15 447	34 098	15 440	15 443	77 989	319 223	343 261	366 443
Internal audit	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
<i>Community and public safety</i>	311	512	22 781	577	489	23 079	681	545	23 050	489	497	54 947	127 957	127 435	176 223
Community and social services	77	120	3 188	134	115	3 251	156	127	3 246	115	117	3 246	13 893	13 722	14 201
Sport and recreation	203	345	3 220	390	329	3 431	464	367	3 409	327	332	3 401	16 216	4 638	4 916
Public safety	18	32	2 469	37	31	2 490	44	34	2 488	30	31	34 386	42 089	43 725	46 527
Housing	13	15	13 904	16	15	13 906	17	16	13 907	16	17	13 914	55 758	65 350	110 578
Health	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
<i>Economic and environmental service</i>	1 028	1 388	5 608	1 604	1 265	8 725	1 593	1 414	8 970	1 546	1 448	8 956	43 544	19 760	31 945
Planning and development	215	379	281	430	360	524	514	402	496	355	360	472	4 789	5 075	5 379
Road transport	813	1 009	5 328	1 174	904	8 201	1 079	1 011	8 474	1 191	1 088	8 483	38 756	14 685	26 567
Environmental protection	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
<i>Trading services</i>	83 994	59 014	63 985	52 751	51 998	82 614	59 634	46 409	77 022	44 255	44 587	64 898	731 160	820 246	914 729
Energy sources	42 989	41 627	47 541	36 575	35 732	39 006	42 049	31 522	39 237	30 259	30 680	41 288	458 505	522 322	606 519
Water management	13 209	9 790	8 746	8 507	8 597	17 774	9 797	7 408	16 162	6 490	6 398	11 586	124 465	123 773	142 646
Waste water management	17 181	4 479	4 616	4 534	4 527	16 631	4 592	4 680	14 176	4 725	4 726	6 727	91 596	92 789	96 111
Waste management	10 614	3 118	3 083	3 135	3 141	9 202	3 195	2 798	7 447	2 781	2 783	5 297	56 595	81 362	69 452
<i>Other</i>	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	77 421	63 843	143 174	61 757	62 001	206 824	1 222 223	1 311 050	1 489 696

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

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
	Outcome	Outcome	Outcome	Outcome	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	11 041	14 184	11 341	11 569	16 760	13 421	12 716	15 378	14 029	13 432	13 522	22 451	169 844	178 256	196 281
Executive and council	1 689	3 716	2 127	1 792	1 861	2 137	2 022	1 997	2 062	1 893	2 084	2 411	25 791	26 928	28 058
Finance and administration	9 125	10 237	8 992	9 557	14 553	11 039	10 468	13 094	11 696	11 278	11 187	19 674	140 901	149 088	165 884
Internal audit	227	231	222	220	347	245	226	287	270	260	252	366	3 152	2 240	2 339
Community and public safety	8 327	9 430	9 966	9 804	14 849	10 201	10 013	26 186	10 583	10 320	10 456	25 415	155 551	164 457	257 201
Community and social services	1 763	1 842	2 000	1 889	3 130	2 110	2 023	2 138	2 163	2 087	2 113	3 539	26 796	27 415	29 021
Sport and recreation	2 184	2 388	2 640	2 588	3 890	2 704	2 652	2 840	2 784	2 722	2 763	4 881	35 034	37 905	40 541
Public safety	4 129	4 947	4 955	4 861	7 315	5 012	4 968	20 757	5 254	5 130	5 197	16 396	88 921	93 813	98 906
Housing	252	253	370	466	514	376	370	452	383	382	384	600	4 801	5 324	88 733
Health	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Economic and environmental services	2 960	3 086	6 186	6 154	7 613	6 510	6 290	6 674	6 558	6 344	6 450	21 303	86 130	91 716	91 376
Planning and development	1 277	1 231	1 224	1 186	1 909	1 272	1 257	1 385	1 340	1 291	1 325	1 983	16 680	16 273	16 827
Road transport	1 683	1 855	4 962	4 968	5 703	5 238	5 033	5 290	5 218	5 054	5 125	19 320	69 450	75 443	74 550
Environmental protection	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Trading services	22 028	47 427	52 073	54 860	55 425	55 239	46 766	56 261	46 398	45 242	45 566	132 192	659 476	737 191	824 422
Energy sources	13 359	37 601	38 604	41 751	37 517	36 725	32 962	34 926	31 668	31 254	31 251	47 672	415 291	471 320	542 025
Water management	2 043	2 474	4 066	3 949	5 124	4 113	4 080	9 144	4 249	4 135	4 193	60 198	107 770	117 248	127 435
Waste water management	3 328	3 595	5 424	5 321	7 271	10 233	5 484	6 644	5 790	5 586	5 672	13 387	77 734	84 741	87 863
Waste management	3 297	3 757	3 979	3 838	5 512	4 168	4 241	5 547	4 691	4 266	4 450	10 934	58 681	63 882	67 099
Other	55	70	453	56	94	453	61	58	455	56	59	515	2 384	2 514	2 651
Total Expenditure - Functional	44 411	74 197	80 019	82 443	94 741	85 823	75 846	104 558	78 023	75 393	76 054	201 876	1 073 385	1 174 133	1 371 931
Surplus/ (Deficit) 1.	83 620	2 008	28 213	(12 199)	(25 706)	69 634	1 575	(40 715)	65 151	(13 636)	(14 054)	4 948	148 838	136 917	117 766

WC015 Swartland - Supporting Table SB14 Adjustments Budget - monthly revenue and expenditure - 30 November 2023															
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
	Outcome	Outcome	Outcome	Outcome	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	41 680	31 155	30 312	29 891	30 312	34 523	421 007	483 838	556 045
Service charges - Water	6 522	9 278	8 175	7 992	8 083	8 451	9 278	6 889	8 083	5 971	5 879	7 257	91 857	98 465	105 542
Service charges - Waste Water Management	4 135	4 135	4 186	4 186	4 186	4 237	4 237	4 340	4 340	4 391	4 391	4 288	51 053	53 679	56 475
Service charges - Waste Management	2 643	2 676	2 675	2 675	2 706	2 641	2 706	2 347	2 412	2 347	2 347	4 822	32 997	37 089	41 710
Sale of Goods and Rendering of Services	582	1 037	764	1 179	985	1 439	1 413	1 101	1 361	972	985	1 296	13 113	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	220	220	220	220	220	220	2 640	2 798	2 966
Interest earned from Current and Non Current Assets	518	518	518	518	518	518	518	518	518	518	518	50 253	55 954	52 954	49 954
Rental from Fixed Assets	148	150	149	153	149	149	158	160	164	167	171	248	1 967	2 085	2 210
Operational Revenue	185	337	306	356	330	391	387	345	380	328	330	257	3 933	4 149	4 374
Non-Exchange Revenue															
Property rates	11 637	14 137	14 137	14 137	14 137	14 308	14 308	14 308	14 308	14 308	14 308	13 797	167 830	183 323	193 832
Fines, penalties and forfeits	15	15	15	15	15	15	15	15	15	15	15	31 915	32 076	33 993	36 025
Licences or permits	356	438	536	511	392	258	464	438	382	521	475	387	5 158	5 464	5 787
Transfer and subsidies - Operational	59 681	–	6 316	–	–	54 401	–	–	42 465	–	–	6 316	169 181	184 740	286 976
Interest	88	88	88	88	88	88	88	88	88	88	88	88	1 060	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	90	90	90	90	90	12 816	14 613	14 081	14 340
Total Revenue	128 031	76 206	81 385	70 244	69 035	119 180	77 421	63 843	106 896	61 757	62 001	170 246	1 086 243	1 195 456	1 398 036
Expenditure By Type															
Employee related costs	22 608	23 504	23 979	23 504	38 801	23 976	23 676	24 320	24 048	24 320	24 647	39 367	316 751	332 235	351 024
Remuneration of councillors	954	954	954	954	954	954	954	1 075	1 075	1 075	1 075	1 099	12 081	12 565	13 067
Bulk purchases - electricity	11 039	34 868	34 088	37 761	32 283	32 049	28 927	30 063	27 063	27 063	27 063	33 829	356 097	408 444	476 654
Inventory consumed	1 527	1 394	1 833	2 070	2 208	1 915	2 083	2 198	2 399	2 244	2 083	42 475	64 428	67 025	74 197
Debt impairment	–	–	–	–	–	–	–	–	–	–	–	4 424	4 424	5 138	5 405
Depreciation and amortisation	–	–	10 758	10 758	10 758	10 758	10 758	10 758	10 758	10 758	10 758	15 794	112 614	126 454	131 662
Interest	–	–	–	–	–	5 594	–	–	–	–	–	8 892	14 486	18 879	18 143
Contracted services	5 203	5 172	4 747	4 220	6 009	6 096	6 026	8 049	7 647	5 621	6 498	3 666	68 954	68 966	163 056
Transfers and subsidies	3	1 094	909	145	35	832	393	12	537	12	239	699	4 910	5 018	5 229
Irrecoverable debts written off	–	–	–	–	–	–	–	23 037	–	–	–	9 873	32 910	35 961	39 121
Operational costs	3 077	7 210	2 751	3 030	3 692	3 649	3 030	5 045	4 495	4 299	3 692	13 451	57 422	60 361	62 552
Losses on disposal of Assets	–	–	–	–	–	–	–	–	–	–	–	16 413	16 413	19 695	16 741
Other Losses	–	–	–	–	–	–	–	–	–	–	–	11 894	11 894	13 392	15 080
Total Expenditure	44 411	74 197	80 019	82 443	94 741	85 823	75 846	104 558	78 023	75 393	76 054	201 876	1 073 385	1 174 133	1 371 931
Surplus/(Deficit)	83 620	2 008	1 366	(12 199)	(25 706)	33 356	1 575	(40 715)	28 873	(13 636)	(14 054)	(31 630)	12 858	21 323	26 106
Transfers and subsidies - capital (monetary)	–	–	26 847	–	–	36 278	–	–	36 278	–	–	36 578	135 980	115 594	91 660
Surplus/(Deficit) after capital transfers & contribution	83 620	2 008	28 213	(12 199)	(25 706)	69 634	1 575	(40 715)	65 151	(13 636)	(14 054)	4 948	148 838	136 917	117 766

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

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
	Outcome	Outcome	Outcome	Outcome	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	5 682	4 853	8 000	7 500	5 500	5 000	3 200	54 578	48 565	75 460
Vote 3 - Council	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 4 - Electricity Services	208	773	1 255	1 325	2 533	1 333	1 333	2 133	7 033	8 033	8 033	8 000	41 992	56 000	45 800
Vote 5 - Financial Services	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 6 - Development Services	6 457	3 463	7 046	4 113	5 446	4 113	4 113	4 113	4 113	4 113	4 113	4 113	55 314	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	11 127	10 299	14 246	18 646	17 646	17 146	15 313	151 884	168 605	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	3 446	3 371	7 437	13 255	11 837	8 208	7 399	4 774	1 931	1 516	(836)	63 501	31 583	25 972
Vote 3 - Council	–	2	3	682	2	2	–	1	–	–	–	–	692	12	12
Vote 4 - Electricity Services	100	255	815	501	3 192	3 860	4 728	676	868	743	503	430	16 672	15 987	19 233
Vote 5 - Financial Services	–	15	22	2 189	15	–	–	–	–	–	–	(49)	2 192	321	114
Vote 6 - Development Services	–	–	10	20	169	300	512	400	315	50	–	–	1 776	526	84
Vote 7 - Municipal Manager	–	2	3	2	2	2	–	1	–	–	–	–	12	12	12
Vote 8 - Protection Services	–	10	658	140	2 936	20	20	–	15	100	–	–	3 899	944	1 086
Capital single-year expenditure sub-total	1 265	3 730	4 881	11 011	19 597	16 020	13 508	8 492	6 007	2 844	2 019	(454)	88 920	49 514	46 643
Total Capital Expenditure	9 730	8 265	14 926	21 448	33 576	27 148	23 807	22 738	24 653	20 489	19 164	14 858	240 804	218 119	208 303

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

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
	Outcome	Outcome	Outcome	Outcome	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	522	978	208	68	13	13	13	8 301	1 860	3 176
Executive and council	–	4	6	684	4	4	–	2	–	–	–	–	704	24	24
Finance and administration	–	455	539	2 588	2 204	518	978	206	68	13	13	13	7 597	1 836	3 152
Internal audit	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
<i>Community and public safety</i>	500	585	1 718	1 276	5 956	1 180	3 332	4 286	4 204	3 820	3 200	2 000	32 058	7 892	3 521
Community and social services	–	–	300	246	210	–	40	10	30	20	200	–	1 056	100	400
Sport and recreation	500	575	760	890	2 810	1 160	3 272	4 276	4 159	3 700	3 000	2 000	27 102	6 848	2 035
Public safety	–	10	658	140	2 936	20	20	–	15	100	–	–	3 899	944	1 086
Housing	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Health	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
<i>Economic and environmental services</i>	7 457	3 963	7 067	8 707	12 895	11 685	7 592	10 999	8 643	5 383	5 183	2 683	92 256	72 067	37 981
Planning and development	5 457	1 463	3 184	257	1 745	438	542	433	393	233	233	233	14 609	49 844	906
Road transport	2 000	2 500	3 883	8 450	11 150	11 248	7 050	10 566	8 250	5 150	4 950	2 450	77 647	22 223	37 075
Environmental protection	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
<i>Trading services</i>	1 774	3 259	5 595	8 193	12 517	13 760	11 906	7 244	11 738	11 274	10 769	10 163	108 189	137 149	163 624
Energy sources	308	1 015	2 057	1 813	5 033	5 180	5 488	2 661	7 888	8 763	8 523	8 417	57 146	71 180	63 157
Water management	566	(1 077)	1 722	4 121	4 226	6 369	3 386	2 111	736	972	966	716	24 812	10 383	32 584
Waste water management	800	3 221	1 616	1 710	2 353	2 207	2 295	1 916	3 064	789	1 030	1 030	22 030	25 759	35 276
Waste management	100	100	200	549	905	5	736	556	50	750	250	–	4 201	29 826	32 607
<i>Other</i>	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Capital Expenditure - Functional	9 730	8 265	14 926	21 448	33 576	27 148	23 807	22 738	24 653	20 489	19 164	14 858	240 804	218 969	208 303

WC015 Swartland - Supporting Table SB18a Adjustments Budget - capital expenditure on new assets by asset class - 30 November 2023

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>Capital expenditure on new assets by Asset Class/Sub-class</u>							
<u>Infrastructure</u>	125 032	129 141	1 466	1 466	130 607	97 654	117 885
Roads Infrastructure	55 914	55 914	750	750	56 664	2 995	17 600
<i>Roads</i>	55 914	55 914	750	750	56 664	2 995	17 600
Storm water Infrastructure	–	1 509	–	–	1 509	–	–
<i>Storm water Conveyance</i>	–	1 509	–	–	1 509	–	–
Electrical Infrastructure	46 400	46 400	–	–	46 400	51 900	38 950
<i>MV Substations</i>	16 542	16 542	–	–	16 542	26 000	3 000
<i>MV Switching Stations</i>	5 350	5 350	–	–	5 350	–	–
<i>MV Networks</i>	23 658	23 658	–	–	23 658	25 000	35 000
<i>LV Networks</i>	850	850	–	–	850	900	950
Water Supply Infrastructure	9 797	11 880	500	500	12 380	1 941	6 335
<i>Boreholes</i>	500	500	–	–	500	–	500
<i>Distribution</i>	9 297	11 380	500	500	11 880	1 941	5 835
Sanitation Infrastructure	10 420	10 937	216	216	11 153	15 148	30 000
<i>Pump Station</i>	1 100	1 100	216	216	1 316	–	–
<i>Reticulation</i>	9 320	9 837	–	–	9 837	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	–	–	2 000	25 670	25 000
<i>Waste Drop-off Points</i>	500	500	–	–	500	–	–
<u>Community Assets</u>	15 700	15 700	(194)	(194)	15 506	5 600	1 100
Community Facilities	3 000	3 000	(194)	(194)	2 806	1 100	1 100
<i>Cemeteries/Crematoria</i>	900	900	(194)	(194)	706	–	–
<i>Purfs</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	–	–	12 700	4 500	–
<i>Outdoor Facilities</i>	12 700	12 700	–	–	12 700	4 500	–
<u>Other assets</u>	16 514	16 514	–	–	16 514	50 392	900
Operational Buildings	3 000	3 000	–	–	3 000	650	100
<i>Municipal Offices</i>	2 900	2 900	–	–	2 900	300	100
<i>Stores</i>	100	100	–	–	100	350	–
Housing	13 514	13 514	–	–	13 514	49 742	800
<i>Social Housing</i>	13 514	13 514	–	–	13 514	49 742	800
<u>Computer Equipment</u>	2 052	2 566	–	–	2 566	1 157	2 176
Computer Equipment	2 052	2 566	–	–	2 566	1 157	2 176
<u>Furniture and Office Equipment</u>	586	586	–	–	586	480	566
Furniture and Office Equipment	586	586	–	–	586	480	566
<u>Machinery and Equipment</u>	3 431	12 523	715	715	13 239	5 975	2 021
Machinery and Equipment	3 431	12 523	715	715	13 239	5 975	2 021
<u>Transport Assets</u>	11 962	11 962	(38)	(38)	11 924	10 674	13 265
Transport Assets	11 962	11 962	(38)	(38)	11 924	10 674	13 265
Total Capital Expenditure on new assets to be adjus	175 276	188 991	1 950	1 950	190 941	171 932	137 913

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

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	11 500	1 650	1 650	13 150	24 000	27 300
Roads Infrastructure	10 000	10 000	(750)	(750)	9 250	15 000	18 000
<i>Roads</i>	10 000	10 000	(750)	(750)	9 250	15 000	18 000
Electrical Infrastructure	–	–	–	–	–	8 500	9 300
<i>LV Networks</i>				–	–	8 500	9 300
Sanitation Infrastructure	1 500	1 500	2 400	2 400	3 900	500	–
<i>Reticulation</i>	1 500	1 500	2 400	2 400	3 900	500	–
Total Capital Expenditure on renewal of existing	11 500	11 500	1 650	1 650	13 150	24 000	27 300

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

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	27 846	(3 200)	(3 200)	24 646	23 037	42 790
Roads Infrastructure	–	10 416	–	–	10 416	–	–
<i>Roads</i>	–	10 416	–	–	10 416	–	–
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	–	–	6 542	9 800	12 300
<i>MV Networks</i>	1 100	2 500	–	–	2 500	–	7 000
<i>LV Networks</i>	2 550	4 042	–	–	4 042	9 800	5 300
Water Supply Infrastructure	4 300	9 028	(3 200)	(3 200)	5 828	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	8 428	(3 200)	(3 200)	5 228	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	12 466	(400)	(400)	12 066	–	300
Community Facilities	200	200	–	–	200	–	300
<i>Cemeteries/Crematoria</i>	200	200	–	–	200	–	300
Sport and Recreation Facilities	12 266	12 266	(400)	(400)	11 866	–	–
<i>Outdoor Facilities</i>	12 266	12 266	(400)	(400)	11 866	–	–
Total Capital Expenditure on upgrading of existing assets to be adjusted	22 277	40 312	(3 600)	(3 600)	36 712	23 037	43 090

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

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	46 056	6	6	46 062	47 110	50 817
Roads Infrastructure	5 789	5 793	53	53	5 846	6 019	6 263
<i>Roads</i>	5 717	5 722	(0)	(0)	5 722	5 946	6 187
<i>Road Furniture</i>	71	71	53	53	124	73	75
Storm water Infrastructure	20 911	20 911	–	–	20 911	21 745	23 307
<i>Storm water Conveyance</i>	20 911	20 911	–	–	20 911	21 745	23 307
Electrical Infrastructure	3 267	3 267	–	–	3 267	3 469	3 688
<i>MV Substations</i>	178	178	–	–	178	191	206
<i>LV Networks</i>	3 089	3 089	–	–	3 089	3 278	3 482
Water Supply Infrastructure	1 862	1 862	–	–	1 862	1 707	1 768
<i>Reservoirs</i>	1 219	1 219	–	–	1 219	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	5 874	(47)	(47)	5 827	5 464	6 561
<i>Pump Station</i>	1 001	1 001	–	–	1 001	1 031	1 061
<i>Waste Water Treatment Works</i>	4 873	4 873	(47)	(47)	4 826	4 434	5 500
Solid Waste Infrastructure	8 349	8 349	–	–	8 349	8 706	9 230
<i>Landfill Sites</i>	8 349	8 349	–	–	8 349	8 706	9 230
<u>Community Assets</u>	3 224	3 224	(79)	(79)	3 145	3 354	3 511
Community Facilities	2 307	2 307	(49)	(49)	2 258	2 412	2 542
<i>Halls</i>	423	423	(10)	(10)	413	442	462
<i>Centres</i>	1 621	1 621	–	–	1 621	1 702	1 787
<i>Libraries</i>	50	50	–	–	50	50	50
<i>Cemeteries/Crematoria</i>	114	114	(14)	(14)	100	118	123
<i>Parks</i>	100	100	(25)	(25)	75	100	120
Sport and Recreation Facilities	917	917	(30)	(30)	887	942	968
<i>Indoor Facilities</i>	100	100	(10)	(10)	90	100	100
<i>Outdoor Facilities</i>	817	817	(20)	(20)	797	842	868
<u>Other assets</u>	2 948	2 948	610	610	3 558	1 763	11 641
Operational Buildings	2 291	2 291	(150)	(150)	2 141	1 088	1 137
<i>Municipal Offices</i>	2 291	2 291	(150)	(150)	2 141	1 088	1 137
Housing	657	657	760	760	1 417	675	10 504
<i>Staff Housing</i>	217	217	150	150	367	228	240
<i>Social Housing</i>	440	440	610	610	1 050	447	10 264
<u>Intangible Assets</u>	5 092	5 092	–	–	5 092	5 659	5 560
Licences and Rights	5 092	5 092	–	–	5 092	5 659	5 560
<i>Computer Software and Applications</i>	5 092	5 092	–	–	5 092	5 659	5 560
<u>Computer Equipment</u>	428	428	–	–	428	447	467
Computer Equipment	428	428	–	–	428	447	467
<u>Furniture and Office Equipment</u>	58	58	(0)	(0)	58	59	60
Furniture and Office Equipment	58	58	(0)	(0)	58	59	60
<u>Machinery and Equipment</u>	1 361	1 361	82	82	1 443	1 387	1 415
Machinery and Equipment	1 361	1 361	82	82	1 443	1 387	1 415
<u>Transport Assets</u>	7 228	7 224	(1)	(1)	7 222	8 360	8 987
Transport Assets	7 228	7 224	(1)	(1)	7 222	8 360	8 987
Total Repairs and Maintenance Expenditure to be	66 391	66 391	617	617	67 008	68 140	82 458

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

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 by Asset Class/Sub-class</u>							
<u>Infrastructure</u>	89 428	89 428	–	–	89 428	100 897	103 896
Roads Infrastructure	28 632	28 632	–	–	28 632	32 099	35 490
Roads	26 564	26 564	–	–	26 564	29 983	33 353
Road Structures	1 606	1 606	–	–	1 606	1 657	1 691
Road Furniture	461	461	–	–	461	459	446
Storm water Infrastructure	4 824	4 824	–	–	4 824	4 872	4 862
Drainage Collection	–	–	–	–	–	946	942
Storm water Conveyance	941	941	–	–	941	3 926	3 921
Attenuation	3 883	3 883	–	–	3 883	–	–
Electrical Infrastructure	14 589	14 589	–	–	14 589	15 012	15 467
Power Plants	3	3	–	–	3	3	3
HV Transmission Conductors	30	30	–	–	30	30	30
MV Substations	2 033	2 033	–	–	2 033	2 268	2 363
MV Switching Stations	1 292	1 292	–	–	1 292	1 314	1 308
MV Networks	8 242	8 242	–	–	8 242	8 400	8 787
LV Networks	2 769	2 769	–	–	2 769	2 772	2 753
Capital Spares	220	220	–	–	220	224	223
Water Supply Infrastructure	17 453	17 453	–	–	17 453	19 101	19 231
Dams and Weirs	263	263	–	–	263	267	266
Boreholes	181	181	–	–	181	183	183
Reservoirs	2 791	2 791	–	–	2 791	2 827	2 790
Pump Stations	631	631	–	–	631	602	557
Water Treatment Works	135	135	–	–	135	133	131
Bulk Mains	1 526	1 526	–	–	1 526	1 534	1 525
Distribution	11 926	11 926	–	–	11 926	13 554	13 779
Sanitation Infrastructure	19 426	19 426	–	–	19 426	25 253	25 074
Pump Station	15 565	15 565	–	–	15 565	20 929	20 469
Reticulation	3 860	3 860	–	–	3 860	4 324	4 605
Solid Waste Infrastructure	4 505	4 505	–	–	4 505	4 560	3 772
Landfill Sites	4 371	4 371	–	–	4 371	4 455	3 675
Waste Drop-off Points	133	133	–	–	133	106	97
<u>Community Assets</u>	8 078	8 078	–	–	8 078	9 526	10 404
Community Facilities	4 602	4 602	–	–	4 602	5 322	5 292
Halls	1 813	1 813	–	–	1 813	1 886	1 928
Centres	423	423	–	–	423	431	429
Clinics/Care Centres	410	410	–	–	410	410	372
Museums	16	16	–	–	16	16	14
Libraries	472	472	–	–	472	480	431
Cemeteries/Crematoria	219	219	–	–	219	217	214
Parks	664	664	–	–	664	1 271	1 299
Public Open Space	383	383	–	–	383	382	377
Public Ablution Facilities	185	185	–	–	185	213	212
Taxi Ranks/Bus Terminals	17	17	–	–	17	17	17
Sport and Recreation Facilities	3 476	3 476	–	–	3 476	4 205	5 112
Indoor Facilities	1 641	1 641	–	–	1 641	1 657	1 561
Outdoor Facilities	1 836	1 836	–	–	1 836	2 547	3 551

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

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>Investment properties</u>	61	61	–	–	61	63	64
Revenue Generating	61	61	–	–	61	63	64
Improved Property	61	61		–	61	63	64
<u>Other assets</u>	2 781	2 781	–	–	2 781	2 845	2 800
Operational Buildings	2 542	2 542	–	–	2 542	2 601	2 558
Municipal Offices	1 999	1 999		–	1 999	2 049	1 995
Workshops	2	2		–	2	2	2
Yards	5	5		–	5	5	5
Stores	537	537		–	537	546	555
Housing	239	239	–	–	239	243	242
Staff Housing	210	210		–	210	214	213
Social Housing	28	28		–	28	29	30
<u>Intangible Assets</u>	197	197	–	–	197	102	95
Licences and Rights	197	197	–	–	197	102	95
Computer Software and Applications	197	197		–	197	102	95
<u>Computer Equipment</u>	2 725	2 725	–	–	2 725	2 595	2 692
Computer Equipment	2 725	2 725		–	2 725	2 595	2 692
<u>Furniture and Office Equipment</u>	807	807	–	–	807	856	878
Furniture and Office Equipment	807	807		–	807	856	878
<u>Machinery and Equipment</u>	2 734	2 734	–	–	2 734	2 713	2 977
Machinery and Equipment	2 734	2 734		–	2 734	2 713	2 977
<u>Transport Assets</u>	5 802	5 802	–	–	5 802	6 859	7 855
Transport Assets	5 802	5 802		–	5 802	6 859	7 855
Total Depreciation to be adjusted	112 614	112 614	–	–	112 614	126 454	131 662

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	53 505	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	1 100 000	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	1 520 000
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	1 500 000	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	517 214
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	976 500	784 969
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	100 000
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 Fencing: Moorreesburg	Vote 2 - Civil Services	Community and Social Service	Internally generated funds	New	Community Facilities	900 000	900 000	706 450
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	64 000	134 000
Parks: CK16683 Nissan NP300	Vote 2 - Civil Services	Sport and Recreation	Internally generated funds	New	Transport Assets	438 375	438 375	438 375
Parks: CK43400 Trailer with Roller	Vote 2 - Civil Services	Sport and Recreation	Internally generated funds	New	Transport Assets	136 500	136 500	136 500
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	10 000 000	9 250 000
Roads Swartland: Construction of New Roads (CRR)	Vote 2 - Civil Services	Road Transport	Internally generated funds	New	Roads Infrastructure	9 000 000	9 000 000	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	14 708 000
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 Il	Vote 2 - Civil Services	Road Transport	Transfers and subsidies - cap	New	Roads Infrastructure	1 224 943	1 224 943	1 224 943
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	1 316 175
Access road and Intersection Upgrading: Illinge Lethu	Vote 2 - Civil Services	Road Transport	Transfers and subsidies - cap	Upgrading	Roads Infrastructure		10 416 105	10 416 105
Swimming Pool: Wesbank	Vote 2 - Civil Services	Sport and Recreation	Internally generated funds	New	Sport and Recreation Facilities	12 000 000	12 000 000	12 000 000
Upgrading of Illinge Lethu Sports Fields	Vote 2 - Civil Services	Sport and Recreation	National Government	Upgrading	Community Assets	10 000 000	10 000 000	10 000 000
Upgrading of Illinge Lethu Sports Fields	Vote 2 - Civil Services	Sport and Recreation	Internally generated funds	Upgrading	Community Assets	1 300 000	1 300 000	900 000
Upgrading of Netball Courts: Moorreesburg	Vote 2 - Civil Services	Sport and Recreation	Provincial Government	Upgrading	Community Assets	966 000	966 000	966 000
Viewing Centres: Broadcasting equipment & related infrastr	Vote 2 - Civil Services	Sport and Recreation	Internally generated funds	New	Computer Equipment	75 000	75 495	75 495

PROJECT DESCRIPTION ▼	DIRECTORATE ▼	FUNCTION ▼	FINANCE SOURCE ▼	TYPE ▼	ASSETS CLASS ▼	ORIGINAL BUDGET 2023-24 ▼	PRIOR ADJB ▼	ADJUSTMENT BUDGET 2023/24 ▼
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	1 508 539
Water networks: Upgrades and Replacement (CRR)	Vote 2 - Civil Services	Water Management	Internally generated funds	Upgrading	Water Supply Infrastructure	2 000 000	2 000 000	-
Water: Upgrading water reticulation network: PRV's, flow	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	2 000 000	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	51 000	52 723
Swartland System S3.3 & S3.4 Panorama to Wesbank I	Vote 2 - Civil Services	Water Management	Internally generated funds	Upgrading	Water Supply Infrastructure	1 000 000	1 653 121	453 121
Darling SDW2.4 & SDW2.5, SDW1.2 & SDW2.1 water ne	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	873 489	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 & Booste	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	1 226 729
Generator for Wesbank Water Tower and Boosters	Vote 2 - Civil Services	Water Management	Internally generated funds	New	Machinery and Equipment		500 000	1 200 000
Water Reticulation and Connection: Illinge Lethu	Vote 2 - Civil Services	Water Management	Transfers and subsidies - cap	New	Water Supply Infrastructure		2 083 221	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	4 074 921
Boreholes for Landfill sites	Vote 2 - Civil Services	Waste Management	Internally generated funds	New	Water Supply Infrastructure	500 000	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	2 000 000
Koringberg: New Transfer Station	Vote 2 - Civil Services	Waste Management	Internally generated funds	New	Solid Waste Infrastructure	500 000	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	681 450	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
Malmesbury De Hoop (Professional Fees)	Vote 6 - Development Service	Planning and Development	Provincial Government	New	Housing	2 300 000	2 300 000	2 300 000
Malmesbury De Hoop Serviced Sites (Prof Fees)	Vote 6 - Development Service	Planning and Development	Provincial Government	New	Housing	3 200 000	3 200 000	3 200 000
Malmesbury De Hoop Serviced Sites (Sewerage)	Vote 6 - Development Service	Waste Water Management	Provincial Government	New	Sanitation Infrastructure	7 800 000	7 800 000	7 800 000
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	6 500 000
Malmesbury De Hoop Serviced Sites Phase 1 (Streets &	Vote 6 - Development Service	Road transport	Provincial Government	New	Roads Infrastructure	27 500 000	27 500 000	27 500 000
Malmesbury De Hoop Serviced Sites (Phola Park) (Prof	Vote 6 - Development Service	Planning and Development	Provincial Government	New	Housing	124 000	124 000	124 000
Malmesbury De Hoop Serviced Sites (Phola Park)	Vote 6 - Development Service	Planning and Development	Provincial Government	New	Housing	1 736 000	1 736 000	1 736 000
Malmesbury De Hoop Serviced Sites (Bulk)	Vote 6 - Development Service	Planning and Development	Provincial Government	New	Housing	500 000	500 000	500 000
Darling 186 (Professional Fees)	Vote 6 - Development Service	Planning and Development	Provincial Government	New	Housing	1 000 000	1 000 000	1 000 000
Darling Serviced Sites (186) Phase 1	Vote 6 - Development Service	Planning and Development	Provincial Government	New	Housing	2 000 000	2 000 000	2 000 000
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	2 200 000

PROJECT DESCRIPTION	DIRECTORATE	FUNCTION	FINANCE SOURCE	TYPE	ASSETS CLASS	ORIGINAL BUDGET 2023-24	PRIOR ADJB	ADJUSTMENT BUDGET 2023/24
Malmesbury: Saamstaan/De Hoop area: Upgrading of bu	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	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	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, infrastr	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	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 tran	Vote 4 - Electricity Services	Energy Sources	Internally generated funds	New	Electrical Infrastructure	16 042 000	16 042 000	16 042 000
Malmesbury De Hoop 132/11kV Substation, 132kV tran	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: Communicatio	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	200 000
Equipment: Electric	Vote 4 - Electricity Services	Energy Sources	Internally generated funds	New	Machinery and Equipment	360 000	360 000	306 000
Emergency Power Supply	Vote 4 - Electricity Services	Energy Sources	Internally generated funds	New	Computer Equipment	150 000	150 000	150 000
Elec: CK29443 Isuzu N Series & Crane	Vote 4 - Electricity Services	Energy Sources	Internally generated funds	New	Transport Assets	1 581 300	1 581 300	1 635 300
Relocation of section of 11 kV Cable between Darlingw	Vote 4 - Electricity Services	Energy Sources	Transfers and subsidies - cap	Upgrading	Electrical Infrastructure		50 000	50 000
Relocation of section of 11 kV Cable between Darlingw	Vote 4 - Electricity Services	Energy Sources	Transfers and subsidies - cap	Upgrading	Electrical Infrastructure		250 000	250 000
Illinge Lethu School Electrical Service Connection	Vote 4 - Electricity Services	Energy Sources	Transfers and subsidies - cap	Upgrading	Electrical Infrastructure		700 000	700 000
Illinge Lethu School Electrical Service Connection (Mat	Vote 4 - Electricity Services	Energy Sources	Transfers and subsidies - cap	Upgrading	Electrical Infrastructure		400 000	400 000
Backup Solution	Vote 4 - Electricity Services	Finance and Administration	Internally generated funds	New	Computer Equipment	560 000	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	375 000
Equiping 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	45 000
Finance: CK40700 Citi Golf 310	Vote 5 - Financial Services	Finance and Administration	Internally generated funds	New	Transport Assets	282 765	282 765	254 058
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	459 480	721 582
Finance: CK14227 Chevrolet Aveo	Vote 5 - Financial Services	Finance and Administration	Internally generated funds	New	Transport Assets	282 765	282 765	254 058
Finance: CK18439 Chevrolet Aveo	Vote 5 - Financial Services	Finance and Administration	Internally generated funds	New	Transport Assets	282 765	282 765	254 058
Finance: CK42165 Chevrolet Aveo (Replace with Bakkie	Vote 5 - Financial Services	Finance and Administration	Internally generated funds	New	Transport Assets	459 480	459 480	360 791
Finance: CK41089 Chevrolet Aveo	Vote 5 - Financial Services	Finance and Administration	Internally generated funds	New	Transport Assets	282 765	282 765	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

PROJECT DESCRIPTION ▼	DIRECTORATE ▼	FUNCTION ▼	FINANCE SOURCE ▼	TYPE ▼	ASSETS CLASS ▼	ORIGINAL BUDGET 2023-24 ▼	PRIOR ADJB ▼	ADJUSTMENT BUDGET 2023/24 ▼
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 Pun	Vote 8 - Protection Services	Public Safety	Internally generated funds	New	Transport Assets	1 950 000	1 950 000	1 950 000
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	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 Serv	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 Serv	Internally generated funds	New	Furniture and Office Equipment	100 000	100 000	100 000
GRAND TOTAL						209 052 395	240 803 827	240 803 827

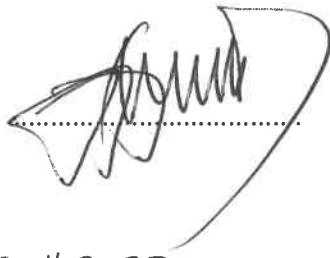
Section 19 – Municipal Manager’s quality certification

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

J. J. Scholtz

Municipal Manager of Swartland Municipality (WC 015)

Signature

A handwritten signature in black ink, appearing to be 'J. J. Scholtz', written over a dotted line. The signature is stylized with a large loop at the end.

Date 09.11.2023