

SWELLENDAM MUNICIPALITY



Medium Term Revenue & Expenditure

Framework (MTREF)

Adjustments Budget 2020/2021– 2022/2023

February 2021



WC034 Swellendam - Table B1 Adjustments Budget Summary - 25/02/2021

Description	Budget Year 2020/21					Budget Year	Budget Year
	Original	Prior	Other	Total	Adjusted	Adjusted	Adjusted
	Budget	Adjusted	Adjusts.	Adjusts.	Budget	Budget	Budget
	A	1	6	7	8		
		A1	F	G	H		
R thousands							
Financial Performance							
Property rates	42 117	42 117	–	–	42 117	46 370	50 123
Service charges	138 339	138 339	2 631	2 631	140 970	153 626	170 753
Investment revenue	4 715	4 715	(980)	(980)	3 735	4 475	5 249
Transfers recognised - operational	55 272	63 609	8 186	8 186	71 795	49 875	71 878
Other own revenue	57 226	57 226	(4 351)	(4 351)	52 874	60 073	60 970
Total Revenue (excluding capital transfers and contributions)	297 668	306 005	5 486	5 486	311 491	314 421	358 972
Employee costs	115 621	116 000	(2 016)	(2 016)	113 984	121 863	130 184
Remuneration of councillors	5 638	5 638	–	–	5 638	6 033	6 455
Depreciation & asset impairment	11 419	11 419	(756)	(756)	10 663	11 196	11 756
Finance charges	6 097	6 097	–	–	6 097	5 901	5 758
Materials and bulk purchases	86 065	86 532	710	710	87 242	96 374	109 627
Transfers and grants	160	160	1 040	1 040	1 200	274	289
Other expenditure	97 890	101 046	8 667	8 667	109 713	97 266	119 221
Total Expenditure	322 891	326 893	7 645	7 645	334 538	338 907	383 290
Surplus/(Deficit)	(25 223)	(20 888)	(2 159)	(2 159)	(23 047)	(24 486)	(24 317)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	16 124	29 854	10 082	10 082	39 936	14 700	13 352
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Education Institutions)	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	(9 099)	8 965	7 923	7 923	16 889	(9 786)	(10 965)
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	(9 099)	8 965	7 923	7 923	16 889	(9 786)	(10 965)
Capital expenditure & funds sources							
Capital expenditure	22 124	35 854	10 082	10 082	45 936	19 200	17 852
Transfers recognised - capital	16 124	29 854	10 082	10 082	39 936	14 700	13 352
Borrowing	–	–	–	–	–	–	–
Internally generated funds	6 000	6 000	–	–	6 000	4 500	4 500
Total sources of capital funds	22 124	35 854	10 082	10 082	45 936	19 200	17 852
Financial position							
Total current assets	70 135	60 730	26 114	26 114	86 845	74 550	63 413
Total non current assets	358 465	372 195	40 611	40 611	412 806	420 690	426 660
Total current liabilities	50 778	37 038	11 650	11 650	48 688	51 126	53 962
Total non current liabilities	102 403	102 403	(4 053)	(4 053)	98 349	101 287	104 249
Community wealth/Equity	275 420	293 484	59 129	59 129	352 613	342 828	331 862
Cash flows							
Net cash from (used) operating	10 395	14 721	9 137	9 137	23 858	9 804	9 391
Net cash from (used) investing	(20 624)	(34 354)	(10 692)	(10 692)	(45 046)	(18 104)	(16 750)
Net cash from (used) financing	(3 530)	(3 530)	–	–	(3 530)	(2 546)	(2 770)
Cash/cash equivalents at the year end	47 942	38 538	25 645	25 645	64 183	53 337	43 207
Cash backing/surplus reconciliation							
Cash and investments available	47 942	38 538	26 346	26 346	64 884	54 038	43 908
Application of cash and investments	24 134	10 394	12 388	12 388	22 782	22 537	22 097
Balance - surplus (shortfall)	23 809	28 144	13 959	13 959	42 102	31 501	21 811
Asset Management							
Asset register summary (WDV)	358 465	372 195	39 728	39 728	411 923	419 807	425 777
Depreciation & asset impairment	11 419	11 419	(756)	(756)	10 663	11 196	11 756
Renewal and Upgrading of Existing Assets	12 984	15 155	9 232	9 232	24 387	13 961	14 212
Repairs and Maintenance	23 003	23 404	(1 035)	(1 035)	22 368	23 238	24 261
Free services							
Cost of Free Basic Services provided	13 939	13 939	(1 494)	(1 494)	12 445	14 160	15 456
Revenue cost of free services provided	4 403	4 403	–	–	4 403	4 336	4 640
Households below minimum service level							
Water:	–	–	–	–	–	–	–
Sanitation/sewage:	–	–	–	–	–	–	–
Energy:	–	–	–	–	–	–	–
Refuse:	–	–	–	–	–	–	–



WC034 Swellendam - Table B2 Adjustments Budget Financial Performance (functional classification) - 25/02/2021

Standard Description	Ref	Budget Year 2020/21					Budget Year	Budget Year
		Original	Prior	Other	Total	Adjusted	Adjusted	Adjusted
		Budget	Adjusted	Adjusts.	Adjusts.	Budget	Budget	Budget
R thousands	1, 4	A	5 A1	10 F	11 G	12 H		
Revenue - Functional								
<i>Governance and administration</i>		100 409	108 497	(669)	(669)	107 829	105 676	113 697
Executive and council		36 018	41 393	(9)	(9)	41 384	38 133	41 033
Finance and administration		64 391	67 105	(660)	(660)	66 445	67 543	72 664
Internal audit		-	-	-	-	-	-	-
<i>Community and public safety</i>		70 544	83 729	2 750	2 750	86 479	63 422	83 419
Community and social services		10 644	19 099	395	395	19 495	7 105	7 362
Sport and recreation		1 025	1 025	491	491	1 516	1 110	1 201
Public safety		50 575	50 575	(4 736)	(4 736)	45 839	53 286	53 856
Housing		8 300	13 030	6 600	6 600	19 630	1 920	21 000
Health		-	-	-	-	-	-	-
<i>Economic and environmental services</i>		1 093	1 093	100	100	1 193	1 265	1 342
Planning and development		1 035	1 035	100	100	1 135	1 206	1 282
Road transport		58	58	-	-	58	59	59
Environmental protection		-	-	-	-	-	-	-
<i>Trading services</i>		141 746	142 539	13 386	13 386	155 925	158 758	173 867
Energy sources		92 797	93 590	831	831	94 421	106 587	116 801
Water management		20 284	20 284	10 697	10 697	30 982	20 961	22 674
Waste water management		18 249	18 249	1 208	1 208	19 457	18 783	20 054
Waste management		10 416	10 416	649	649	11 066	12 427	14 338
<i>Other</i>		-	-	-	-	-	-	-
Total Revenue - Functional	2	313 792	335 859	15 568	15 568	351 426	329 121	372 324
Expenditure - Functional								
<i>Governance and administration</i>		89 573	91 401	(2 955)	(2 955)	88 445	90 895	96 310
Executive and council		29 908	31 343	(2 332)	(2 332)	29 011	26 051	29 439
Finance and administration		57 812	58 204	(605)	(605)	57 600	60 839	64 737
Internal audit		1 853	1 853	(18)	(18)	1 835	2 005	2 134
<i>Community and public safety</i>		69 479	69 964	7 098	7 098	77 061	64 659	85 399
Community and social services		6 519	8 719	(8)	(8)	8 711	6 475	8 590
Sport and recreation		11 944	11 944	(535)	(535)	11 409	12 727	13 567
Public safety		38 677	38 677	(122)	(122)	38 555	39 360	39 915
Housing		10 339	10 623	7 434	7 434	18 057	4 085	23 326
Health		-	-	329	329	329	-	-
<i>Economic and environmental services</i>		23 638	23 838	(1 144)	(1 144)	22 694	24 529	26 077
Planning and development		5 338	5 338	19	19	5 357	5 709	6 084
Road transport		18 299	18 499	(1 163)	(1 163)	17 337	16 821	19 993
Environmental protection		-	-	-	-	-	-	-
<i>Trading services</i>		139 792	140 481	4 646	4 646	145 128	157 613	174 294
Energy sources		88 324	89 014	1 927	1 927	90 941	100 227	113 697
Water management		16 624	16 624	277	277	16 901	17 214	18 265
Waste water management		18 404	18 404	(133)	(133)	18 271	19 393	20 530
Waste management		16 440	16 440	2 575	2 575	19 015	20 780	21 601
<i>Other</i>		410	1 210	-	-	1 210	1 210	1 211
Total Expenditure - Functional	3	322 891	326 893	7 645	7 645	334 538	338 907	383 290
Surplus/ (Deficit) for the year		(9 099)	8 965	7 923	7 923	16 889	(9 786)	(10 965)



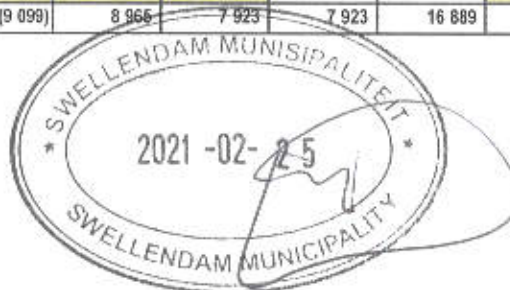
WC034 Swellendam - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) - 25/02/202

Vote Description <i>[Insert departmental structure etc]</i>	Ref	Budget Year 2020/21					Budget Year +1 2021/22	Budget Year +2 2022/23
		Original Budget	Prior Adjusted 3	Other Adjusts. 8	Total Adjusts. 9	Adjusted Budget 10	Adjusted Budget	Adjusted Budget
		A	A1	F	G	H		
R thousands								
Revenue by Vote	1							
Vote 1 - Municipal Manager		400	1 196	-	-	1 196	-	-
Vote 2 - Corporate Services		36 664	41 461	386	386	41 847	39 375	42 353
Vote 3 - Financial Services		50 620	50 620	(766)	(766)	49 854	54 841	59 480
Vote 4 - Engineers Services		145 096	148 386	12 645	12 645	161 031	158 999	172 675
Vote 5 - Community Services		29 868	43 051	7 446	7 446	50 497	21 673	43 426
Vote 6 - Community Services Continued		51 145	51 145	(4 144)	(4 144)	47 002	54 033	54 389
Total Revenue by Vote	2	313 792	335 859	15 568	15 568	351 426	329 121	372 324
Expenditure by Vote	1							
Vote 1 - Municipal Manager		8 885	11 121	1 514	1 514	12 635	9 864	10 384
Vote 2 - Corporate Services		41 942	42 160	(1 157)	(1 157)	41 003	41 106	43 381
Vote 3 - Financial Services		29 997	29 997	149	149	30 146	33 638	35 780
Vote 4 - Engineers Services		146 197	147 187	1 355	1 355	148 542	158 077	174 991
Vote 5 - Community Services		55 536	56 095	7 041	7 041	63 135	55 080	77 112
Vote 6 - Community Services Continued		40 334	40 334	(1 257)	(1 257)	39 077	41 143	41 642
Total Expenditure by Vote	2	322 891	326 893	7 645	7 645	334 538	338 907	383 290
Surplus/ (Deficit) for the year	2	(9 099)	8 965	7 923	7 923	16 889	(9 786)	(10 965)



WC034 Swellendam - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) - 25/02/2021

Description	Ref	Budget Year 2020/21					Budget Year	Budget Year
		Original	Prior	Other	Total	Adjusted	Adjusted	Adjusted
		Budget	Adjusted	Adjusts.	Adjusts.	Budget	Budget	Budget
R thousands	1	A	3 A1	8 F	9 G	10 H		
Revenue By Source								
Property rates	2	42 117	42 117	-	-	42 117	46 370	50 123
Service charges - electricity revenue	2	90 701	90 701	788	788	91 489	101 525	113 761
Service charges - water revenue	2	19 034	19 034	(14)	(14)	19 020	20 966	22 669
Service charges - sanitation revenue	2	18 187	18 187	1 208	1 208	19 395	18 718	19 985
Service charges - refuse revenue	2	10 416	10 416	649	649	11 066	12 427	14 338
Rental of facilities and equipment		732	732	(117)	(117)	615	776	623
Interest earned - external investments		4 715	4 715	(980)	(980)	3 735	4 475	5 249
Interest earned - outstanding debtors		1 260	1 260	133	133	1 393	1 323	1 389
Dividends received		-	-	-	-	-	-	-
Fines, penalties and forfeits		47 055	47 055	(4 969)	(4 969)	42 086	49 380	49 727
Licences and permits		1 440	1 440	(172)	(172)	1 268	1 357	1 453
Agency services		2 182	2 182	433	433	2 615	2 724	2 839
Transfers and subsidies		55 272	63 609	8 186	8 186	71 795	49 876	71 878
Other revenue	2	3 056	3 056	250	250	3 306	3 437	3 638
Gains		1 500	1 500	91	91	1 591	1 086	1 102
Total Revenue (excluding capital transfers and contributions)		297 668	306 005	5 486	5 486	311 491	314 421	358 972
Expenditure By Type								
Employee related costs		115 621	116 000	(2 016)	(2 016)	113 984	121 863	130 184
Remuneration of councillors		5 638	5 638	-	-	5 638	6 033	6 455
Debt impairment		36 921	36 921	2 386	2 386	39 307	36 596	36 579
Depreciation & asset impairment		11 419	11 419	(756)	(756)	10 663	11 196	11 756
Finance charges		6 097	6 097	-	-	6 097	5 901	5 758
Bulk purchases		72 733	72 733	2 000	2 000	74 733	83 634	96 169
Other materials		13 332	13 799	(1 290)	(1 290)	12 509	12 740	13 456
Contracted services		35 756	37 620	4 656	4 656	42 475	31 287	51 713
Transfers and subsidies		160	160	1 040	1 040	1 200	274	289
Other expenditure		25 213	26 306	1 511	1 511	27 816	29 263	30 803
Losses		-	-	115	115	115	121	126
Total Expenditure		322 891	326 893	7 645	7 645	334 538	336 907	383 290
Surplus/(Deficit)								
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		(25 223)	(20 888)	(2 159)	(2 159)	(23 047)	(24 486)	(24 317)
allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Transfers and subsidies - capital (in-kind - all)		16 124	29 854	10 082	10 082	39 936	14 700	13 352
		-	-	-	-	-	-	-
		-	-	-	-	-	-	-
Surplus/(Deficit) before taxation		(9 099)	8 965	7 923	7 923	16 889	(9 786)	(10 965)
Taxation		-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		(9 099)	8 965	7 923	7 923	16 889	(9 786)	(10 965)
Atributable to minorities		-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		(9 099)	8 965	7 923	7 923	16 889	(9 786)	(10 965)
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		(9 099)	8 965	7 923	7 923	16 889	(9 786)	(10 965)



WC034 Swellendam - Table B5 Adjustments Capital Expenditure Budget by vote and funding - 25/02/2021

Description	Ref	Budget Year 2020/21					Budget Year	Budget Year
		Original	Prior	Other	Total	Adjusted	Adjusted	Adjusted
		Budget	Adjusted	Adjusts.	Adjusts.	Budget	Budget	Budget
		5	10	11	12			
		A	A1	F	G	H		
R thousands								
Capital expenditure - Vote								
Capital multi-year expenditure sub-total	3	-	-	-	-	-	-	-
Single-year expenditure to be adjusted	2							
Vote 1 - Municipal Manager		38	38	33	33	71	-	-
Vote 2 - Corporate Services		163	163	120	120	283	285	80
Vote 3 - Financial Services		1 180	1 180	(6)	(6)	1 174	1 740	1 550
Vote 4 - Engineers Services		15 596	17 766	9 475	9 475	27 242	17 102	15 672
Vote 5 - Community Services		5 068	16 627	(47)	(47)	16 580	93	550
Vote 6 - Community Services Continued		80	80	506	506	586	-	-
Capital single-year expenditure sub-total		22 124	35 854	10 082	10 082	45 936	19 200	17 852
Total Capital Expenditure - Vote		22 124	35 854	10 082	10 082	45 936	19 200	17 852
Capital Expenditure - Functional								
Governance and administration		1 381	1 381	147	147	1 528	2 005	1 630
Executive and council		38	38	33	33	71	-	-
Finance and administration		1 343	1 343	114	114	1 457	2 005	1 630
Internal audit		-	-	-	-	-	-	-
Community and public safety		5 148	16 707	459	459	17 168	93	550
Community and social services		3 722	10 835	210	210	11 046	-	-
Sport and recreation		1 415	1 415	257	257	1 672	93	550
Public safety		10	10	(8)	(8)	2	-	-
Housing		-	4 446	-	-	4 446	-	-
Health		-	-	-	-	-	-	-
Economic and environmental services		6 872	6 872	349	349	7 222	7 199	7 087
Planning and development		-	-	-	-	-	-	-
Road transport		6 872	6 872	349	349	7 222	7 199	7 087
Environmental protection		-	-	-	-	-	-	-
Trading services		8 723	10 894	9 126	9 126	20 020	9 903	8 585
Energy sources		1 749	1 749	(1)	(1)	1 748	4 348	2 609
Water management		6 684	8 855	9 349	9 349	18 204	5 415	5 826
Waste water management		290	290	(222)	(222)	68	140	150
Waste management		-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-
Total Capital Expenditure - Functional	3	22 124	35 854	10 082	10 082	45 936	19 200	17 852
Funded by:								
National Government		11 559	13 730	9 188	9 188	22 918	14 700	13 352
Provincial Government		4 565	16 124	894	894	17 018	-	-
District Municipality		-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocators) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Companies, Higher Education)		-	-	-	-	-	-	-
Transfers recognised - capital	4	16 124	29 854	10 082	10 082	39 936	14 700	13 352
Borrowing		-	-	-	-	-	-	-
Internally generated funds		6 000	6 000	-	-	6 000	4 500	4 500
Total Capital Funding		22 124	35 854	10 082	10 082	45 936	19 200	17 852



WC034 Swellendam - Table B6 Adjustments Budget Financial Position - 25/02/2021

Description	Ref	Budget Year 2020/21					Budget Year +1 2021/22	Budget Year +2 2022/23
		Original Budget A	Prior Adjusted 3 A1	Other Adjusts. 8 F	Total Adjusts. 9 G	Adjusted Budget 10 H	Adjusted Budget	Adjusted Budget
R thousands								
ASSETS								
Current assets								
Cash		47 942	38 538	25 645	25 645	64 183	53 337	43 207
Call investment deposits	1	-	-	-	-	-	-	-
Consumer debtors	1	7 100	7 100	2 794	2 794	9 695	8 478	7 425
Other debtors		11 369	11 389	(2 154)	(2 154)	9 215	9 036	8 928
Current portion of long-term receivables		-	-	-	-	-	-	-
Inventory		3 722	3 722	(171)	(171)	3 551	3 699	3 854
Total current assets		70 135	60 730	26 114	26 114	86 845	74 550	63 413
Non current assets								
Long-term receivables		-	-	182	182	182	182	182
Investments		-	-	701	701	701	701	701
Investment property		16 999	16 999	(3 722)	(3 722)	13 277	13 175	13 067
Investment in Associate		-	-	-	-	-	-	-
Property, plant and equipment	1	340 941	354 671	43 315	43 315	397 986	406 061	412 231
Biological		-	-	-	-	-	-	-
Intangible		353	353	111	111	464	376	284
Other non-current assets		171	171	24	24	195	195	195
Total non current assets		358 465	372 195	40 611	40 611	412 806	420 690	426 660
TOTAL ASSETS		428 600	432 925	66 726	66 726	499 651	495 241	490 073
LIABILITIES								
Current liabilities								
Bank overdraft		-	-	-	-	-	-	-
Borrowing		2 784	2 784	-	-	2 784	3 026	3 348
Consumer deposits		2 925	2 925	40	40	2 965	3 202	3 459
Trade and other payables		28 403	14 664	12 442	12 442	27 106	25 751	24 463
Provisions		16 665	16 665	(832)	(832)	15 833	19 146	22 692
Total current liabilities		50 778	37 038	11 650	11 650	48 688	51 126	53 962
Non current liabilities								
Borrowing	1	21 998	21 998	(58)	(58)	21 940	18 914	15 566
Provisions	1	80 404	80 404	(3 995)	(3 995)	76 409	82 373	88 684
Total non current liabilities		102 403	102 403	(4 053)	(4 053)	98 349	101 287	104 249
TOTAL LIABILITIES		153 180	139 441	7 597	7 597	147 037	152 413	158 211
NET ASSETS	2	275 420	293 484	59 129	59 129	352 613	342 828	331 862
COMMUNITY WEALTH/EQUITY								
Accumulated Surplus/(Deficit)		264 025	282 090	58 524	58 524	340 613	330 828	319 862
Reserves		11 395	11 395	605	605	12 000	12 000	12 000
TOTAL COMMUNITY WEALTH/EQUITY		275 420	293 484	59 129	59 129	352 613	342 828	331 862



WC034 Swellendam - Table B7 Adjustments Budget Cash Flows - 25/02/2021

Description	Ref	Budget Year 2020/21					Budget Year	Budget Year
		Original	Prior	Other	Total	Adjusted	Adjusted	Adjusted
		Budget	Adjusted	Adjusts.	Adjusts.	Budget	Budget	Budget
		3	8	9	10			
		A	A1	F	G	H		
R thousands								
CASH FLOW FROM OPERATING ACTIVITIES								
Receipts								
Property rates		41 275	41 275	-	-	41 275	45 443	49 121
Service charges		135 572	135 572	2 578	2 578	138 150	150 554	157 337
Other revenue		23 465	23 465	(4 575)	(4 575)	18 890	26 654	27 479
Transfers and Subsidies - Operational	1	55 272	60 257	8 301	8 301	68 558	48 676	71 878
Transfers and Subsidies - Capital	1	16 124	19 466	10 218	10 218	29 684	14 700	13 352
Interest		5 975	5 975	(847)	(847)	5 128	5 799	6 638
Dividends		-	-	-	-	-	-	-
Payments								
Suppliers and employees		(264 101)	(268 103)	(5 498)	(5 498)	(273 601)	(280 264)	(323 741)
Finance charges		(3 027)	(3 027)	-	-	(3 027)	(2 683)	(2 385)
Transfers and Grants	1	(160)	(160)	(1 040)	(1 040)	(1 200)	(274)	(289)
NET CASH FROM/(USED) OPERATING ACTIVITIES		10 395	14 721	9 137	9 137	23 858	9 804	9 391
CASH FLOWS FROM INVESTING ACTIVITIES								
Receipts								
Proceeds on disposal of PPE		1 500	1 500	91	91	1 591	1 096	1 102
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	(701)	(701)	(701)	-	-
Payments								
Capital assets		(22 124)	(35 854)	(10 082)	(10 082)	(45 936)	(19 200)	(17 852)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(20 624)	(34 354)	(10 692)	(10 692)	(45 046)	(18 104)	(16 750)
CASH FLOWS FROM FINANCING ACTIVITIES								
Receipts								
Short term loans		-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		210	210	-	-	210	237	256
Payments								
Repayment of borrowing		(3 741)	(3 741)	-	-	(3 741)	(2 784)	(3 026)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(3 530)	(3 530)	-	-	(3 530)	(2 546)	(2 770)
NET INCREASE/ (DECREASE) IN CASH HELD		(13 759)	(23 164)	(1 555)	(1 555)	(24 719)	(10 846)	(10 130)
Cash/cash equivalents at the year begin:	2	61 702	61 702	27 200	27 200	88 902	64 183	53 337
Cash/cash equivalents at the year end:	2	47 942	38 538	25 645	25 645	64 183	53 337	43 207



WC034 Swellendam - Table B8 Cash backed reserves/accumulated surplus reconciliation - 25/02/2021

Description	Ref	Budget Year 2020/21					Budget Year	Budget Year
		Original	Prior	Other	Total	Adjusted	Adjusted	Adjusted
		Budget	Adjusted	Adjusts.	Adjusts.	Budget	Budget	Budget
		3	6	9	10			
		A	A1	F	G	H		
R thousands								
Cash and investments available								
Cash/cash equivalents at the year end	1	47 942	38 538	25 645	25 645	64 163	53 337	43 207
Other current investments > 90 days		-	-	(0)	(0)	(0)	(0)	0
Non current assets - Investments	1	-	-	701	701	701	701	701
Cash and investments available:		47 942	38 538	26 346	26 346	64 864	54 038	43 908
Applications of cash and investments								
Unspent conditional transfers		124	(13 616)	13 991	13 991	375	375	375
Unspent borrowing		-	-	-	-	-	-	-
Statutory requirements		-	-	-	-	-	-	-
Other working capital requirements	2	12 615	12 615	(2 208)	(2 208)	10 407	10 161	9 721
Other provisions		-	-	-	-	-	-	-
Long term investments committed		-	-	-	-	-	-	-
Reserves to be backed by cash/investments		11 395	11 395	605	605	12 000	12 000	12 000
Total Application of cash and investments:		24 134	10 394	12 388	12 388	22 782	22 537	22 097
Surplus(shortfall)		23 809	28 144	13 959	13 959	42 102	31 501	21 811



WC034 Swellendam - Table B9 Asset Management - 25/02/2021

Description	Ref	Budget Year 2020/21					Budget Year	Budget Year
		Original	Prior	Other	Total	Adjusted	+1 2021/22	+2 2022/23
		Budget	Adjusted	Adjusts.	Adjusts.	Budget	Adjusted	Adjusted
	A	A1	F	C	H			
R thousands								
CAPITAL EXPENDITURE								
Total New Assets to be adjusted	1	9 140	20 688	850	850	21 548	5 298	3 640
Roads Infrastructure		400	400			400	200	210
Storm water Infrastructure								
Electrical Infrastructure								
Water Supply Infrastructure		1 367	1 367	(73)	(73)	1 294	1 730	
Sanitation Infrastructure								
Solid Waste Infrastructure								
Rail Infrastructure								
Coastal Infrastructure								
Information and Communication Infrastructure								
Infrastructure		1 767	1 767	(73)	(73)	1 694	1 950	210
Community Facilities		4 158	11 271	169	169	11 440	60	50
Sport and Recreation Facilities			40	515	515	555		
Community Assets		4 108	11 311	683	683	11 995	50	50
Heritage Assets								
Revenue Generating								
Non-revenue Generating								
Investment properties								
Operational Buildings								
Housing								
Other Assets	6							
Biological or Cultivated Assets								
Services								
Licences and Rights								
Intangible Assets								
Computer Equipment		1 010	1 010	(6)	(6)	1 002	1 400	1 400
Furniture and Office Equipment		224	224	16	16	240	405	230
Machinery and Equipment		641	641	261	261	1 202	323	300
Transport Assets		1 000	1 000	(29)	(29)	971	1 122	1 450
Land			4 446			4 446		
Zoo's, Marine and Non-biological Animals								
Total Renewal of Existing Assets to be adjusted	2	240	240	65	65	305	2 609	
Roads Infrastructure								
Storm water Infrastructure								
Electrical Infrastructure								
Water Supply Infrastructure				50	60	50	2 600	
Sanitation Infrastructure								
Solid Waste Infrastructure								
Rail Infrastructure								
Coastal Infrastructure								
Information and Communication Infrastructure								
Infrastructure				50	50	50	2 600	
Community Facilities		140	140	(115)	(115)	25		
Sport and Recreation Facilities								
Community Assets		140	140	(115)	(115)	25		
Heritage Assets								
Revenue Generating								
Non-revenue Generating								
Investment properties								
Operational Buildings		100	100	130	130	230	200	
Housing								
Other Assets	6	100	100	130	130	230	200	
Biological or Cultivated Assets								
Services								
Licences and Rights								
Intangible Assets								
Computer Equipment								
Furniture and Office Equipment								
Machinery and Equipment								
Transport Assets								
Land								
Zoo's, Marine and Non-biological Animals								
Total Upgrading of Existing Assets to be adjusted	2a	12 744	14 918	9 167	9 167	24 082	11 193	14 212
Roads Infrastructure		5 617	5 617	(26)	(26)	5 592	5 627	5 627
Storm water Infrastructure								
Electrical Infrastructure		1 739	1 739			1 739		
Water Supply Infrastructure		4 762	5 023	9 410	9 410	16 333	5 365	2 609
Sanitation Infrastructure		200	200	(222)	(222)	68	140	160
Solid Waste Infrastructure								
Rail Infrastructure								
Coastal Infrastructure								
Information and Communication Infrastructure								
Infrastructure		12 366	14 670	9 161	9 161	23 731	11 193	14 212
Community Facilities								
Sport and Recreation Facilities								
Community Assets								
Heritage Assets								
Revenue Generating								
Non-revenue Generating								
Investment properties								
Operational Buildings		345	345	6	6	361		
Housing								
Other Assets	6	345	345	6	6	361		
Biological or Cultivated Assets								
Services								
Licences and Rights								
Intangible Assets								
Computer Equipment								
Furniture and Office Equipment								
Machinery and Equipment								
Transport Assets								
Land								
Zoo's, Marine and Non-biological Animals								
Total Capital Expenditure to be adjusted	4	22 124	35 854	10 062	10 062	45 936	19 200	17 852
Roads Infrastructure		5 617	5 617	(26)	(26)	5 592	5 627	5 627
Storm water Infrastructure								
Electrical Infrastructure		1 739	1 739			1 739	4 348	2 609
Water Supply Infrastructure		5 119	8 290	9 385	9 385	17 678	5 365	5 525
Sanitation Infrastructure		200	200	(222)	(222)	68	140	160
Solid Waste Infrastructure								
Rail Infrastructure								
Coastal Infrastructure								
Information and Communication Infrastructure								
Infrastructure		14 164	19 337	9 136	9 136	28 478	15 700	14 422
Community Facilities		4 208	11 411	16	16	11 465	50	50
Sport and Recreation Facilities		40	40	515	515	555		
Community Assets		4 338	11 461	568	568	12 020	50	50
Heritage Assets								
Revenue Generating								
Non-revenue Generating								
Investment properties								
Operational Buildings		445	445	136	136	581	200	
Housing								
Other Assets	6	445	445	136	136	581	200	
Biological or Cultivated Assets								
Services								
Licences and Rights								
Intangible Assets								
Computer Equipment		1 010	1 010	(6)	(6)	1 002	1 400	1 400
Furniture and Office Equipment		224	224	16	16	240	405	230
Machinery and Equipment		641	641	261	261	1 202	323	300
Transport Assets		1 000	1 000	(29)	(29)	971	1 122	1 450
Land			4 446			4 446		
Zoo's, Marine and Non-biological Animals								
TOTAL CAPITAL EXPENDITURE to be adjusted	4	52 124	85 854	20 062	20 062	69 936	39 200	37 852



WC034 Swellendam - Table B9 Asset Management - 25/02/2021

Description	Ref	Budget Year 2020/21					Budget Year	Budget Year
		Original	Prior	Other	Total	Adjusted	Adjusted	Adjusted
		Budget	Adjusted	Adjusts.	Adjusts.	Budget	Budget	Budget
R thousands		A	7 A1	12 F	13 G	14 H		
ASSET REGISTER SUMMARY - PPE (WDV)	5	358 465	372 195	39 728	39 728	411 923	419 807	425 777
<i>Roads Infrastructure</i>		63 413	63 413	7 582	7 582	70 996	74 962	78 845
<i>Storm water Infrastructure</i>		30 689	30 689	3 714	3 714	34 403	33 637	32 831
<i>Electrical Infrastructure</i>		28 909	28 909	2 603	2 603	31 512	35 007	36 721
<i>Water Supply Infrastructure</i>		58 304	60 475	9 666	9 666	70 140	73 945	78 111
<i>Sanitation Infrastructure</i>		69 965	69 965	27 289	27 289	97 254	95 280	93 210
<i>Solid Waste Infrastructure</i>		2 104	2 104	(3 437)	(3 437)	(1 334)	(2 806)	(4 352)
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	-	60	60	60	50	40
Infrastructure		253 384	255 555	47 476	47 476	303 031	310 075	315 407
Community Assets		45 676	52 789	(4 502)	(4 502)	48 287	46 090	47 882
Heritage Assets		171	171	24	24	195	195	195
Investment properties		16 999	16 999	(3 722)	(3 722)	13 277	13 175	13 067
Other Assets		25 898	25 898	4 710	4 710	30 509	30 610	30 402
Biological or Cultivated Assets		-	-	-	-	-	-	-
Intangible Assets		353	353	111	111	464	376	284
Computer Equipment		3 133	3 133	(78)	(78)	3 055	4 100	5 128
Furniture and Office Equipment		2 781	2 781	(486)	(486)	2 295	1 725	931
Machinery and Equipment		2 177	2 177	591	591	2 768	2 763	2 720
Transport Assets		7 891	7 891	51	51	7 942	8 697	9 762
Land		-	4 446	(4 446)	(4 446)	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	358 465	372 195	39 728	39 728	411 923	419 807	425 777
EXPENDITURE OTHER ITEMS								
Depreciation & asset impairment		11 419	11 419	(756)	(756)	10 663	11 196	11 756
Repairs and Maintenance by asset class	3	23 003	23 404	(1 035)	(1 035)	22 368	23 238	24 261
<i>Roads Infrastructure</i>		3 294	3 494	423	423	3 917	3 742	3 926
<i>Storm water Infrastructure</i>		664	664	(51)	(51)	613	644	676
<i>Electrical Infrastructure</i>		1 703	1 703	(72)	(72)	1 631	1 818	1 908
<i>Water Supply Infrastructure</i>		1 421	1 421	344	344	1 765	1 472	1 546
<i>Sanitation Infrastructure</i>		1 367	1 367	176	176	1 543	1 571	1 650
<i>Solid Waste Infrastructure</i>		6 652	6 652	(542)	(542)	6 110	7 043	7 392
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	-	-	-	-	-	-
Infrastructure		15 100	15 300	279	279	15 579	16 289	17 099
Community Facilities		945	1 145	15	15	1 161	1 151	1 051
Sport and Recreation Facilities		484	484	(115)	(115)	369	387	407
Community Assets		1 429	1 629	(100)	(100)	1 530	1 538	1 458
Heritage Assets		-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-
Non-revenue Generating		301	301	-	-	301	316	331
Investment properties		301	301	-	-	301	316	331
Operational Buildings		500	500	118	118	618	629	660
Housing		-	-	-	-	-	-	-
Other Assets		500	500	118	118	618	629	660
Biological or Cultivated Assets		-	-	-	-	-	-	-
Services		-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-
Computer Equipment		890	890	(781)	(781)	109	115	121
Furniture and Office Equipment		129	129	23	23	152	160	167
Machinery and Equipment		4 651	4 651	(1 571)	(1 571)	3 079	1 129	1 190
Transport Assets		4	4	997	997	1 000	3 062	3 234
Land		-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	6	-	-	-	-	-	-	-
TOTAL EXPENDITURE OTHER ITEMS to be adjusted		34 422	34 823	(1 792)	(1 792)	33 031	34 434	36 017
<i>Renewal and upgrading of Existing Assets as % of tot</i>		58.7%	42.3%			53.1%	72.7%	79.6%
<i>Renewal and upgrading of Existing Assets as % of dep</i>		113.7%	132.7%			128.7%	124.7%	120.9%
<i>R&M as a % of PPE</i>		6.4%*	6.3%			5.4%	5.9%	5.7%
<i>Renewal and upgrading and R&M as a % of PPE</i>		10.0%	10.4%			11.4%	8.9%	9.0%



WC034 Swellendam - Table B10 Basic service delivery measurement - 25/02/2021

Description	Ref	Budget Year 2020/21									Budget Year	Budget Year
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or Prov.	Other	Total	Adjusted	Adjusted	Adjusted
		Budget	Adjusted	Funds	capital	Unavoid.	Govt	Adjusts.	Adjusts.	Budget	Budget	Budget
	A	A1	B	C	D	E	F	G	H			
Household service targets	1											
Water:												
Piped water (inside dwelling)	2	12 901	6 902	-	-	-	-	-	-	6 902	6 902	6 902
Piped water (outside yard (but not in dwelling))		-	-	-	-	-	-	-	-	-	-	-
Using public tap (at least min. service level)		-	-	-	-	-	-	-	-	-	-	-
Other water supply (at least min. service level)		-	-	-	-	-	-	-	-	-	-	-
Minimum Service Level and Above sub-total		12 901	6 902	-	-	-	-	-	-	6 902	6 902	6 902
Using public tap (< min. service level)	3	-	-	-	-	-	-	-	-	-	-	-
Other water supply (< min. service level)	3,4	-	-	-	-	-	-	-	-	-	-	-
No water supply		-	-	-	-	-	-	-	-	-	-	-
Below Minimum Service Level sub-total		-	-	-	-	-	-	-	-	-	-	-
Total number of households	5	12 901	6 902	-	-	-	-	-	-	6 902	6 902	6 902
Sanitation/sewage:												
Flush toilet (connected to sewerage)		12 776	6 425	-	-	-	-	-	-	6 425	6 425	6 425
Flush toilet (with septic tank)		-	-	-	-	-	-	-	-	-	-	-
Chemical toilet		-	-	-	-	-	-	-	-	-	-	-
Pit toilet (ventilated)		-	-	-	-	-	-	-	-	-	-	-
Other toilet provisions (> min. service level)		-	-	-	-	-	-	-	-	-	-	-
Minimum Service Level and Above sub-total		12 776	6 425	-	-	-	-	-	-	6 425	6 425	6 425
Bucket toilet		-	-	-	-	-	-	-	-	-	-	-
Other toilet provisions (< min. service level)		-	-	-	-	-	-	-	-	-	-	-
No toilet provisions		-	-	-	-	-	-	-	-	-	-	-
Below Minimum Service Level sub-total		-	-	-	-	-	-	-	-	-	-	-
Total number of households	5	12 776	6 425	-	-	-	-	-	-	6 425	6 425	6 425
Energy:												
Electricity (at least min. service level)		1 706	902	-	-	-	-	-	-	902	902	902
Electricity - prepaid (> min. service level)		11 108	5 564	-	-	-	-	-	-	5 564	5 564	5 564
Minimum Service Level and Above sub-total		12 814	6 466	-	-	-	-	-	-	6 466	6 466	6 466
Electricity (< min. service level)		-	-	-	-	-	-	-	-	-	-	-
Electricity - prepaid (< min. service level)		-	-	-	-	-	-	-	-	-	-	-
Other energy sources		-	-	-	-	-	-	-	-	-	-	-
Below Minimum Service Level sub-total		-	-	-	-	-	-	-	-	-	-	-
Total number of households	5	12 814	6 466	-	-	-	-	-	-	6 466	6 466	6 466
Refuse:												
Removed at least once a week (min. service)		12 255	6 146	-	-	-	-	-	-	6 146	6 146	6 146
Minimum Service Level and Above sub-total		12 255	6 146	-	-	-	-	-	-	6 146	6 146	6 146
Removed less frequently than once a week		-	-	-	-	-	-	-	-	-	-	-
Using communal refuse dump		-	-	-	-	-	-	-	-	-	-	-
Using open refuse dump		-	-	-	-	-	-	-	-	-	-	-
Other refuse disposal		-	-	-	-	-	-	-	-	-	-	-
No refuse disposal		-	-	-	-	-	-	-	-	-	-	-
Below Minimum Service Level sub-total		-	-	-	-	-	-	-	-	-	-	-
Total number of households	5	12 255	6 146	-	-	-	-	-	-	6 146	6 146	6 146
Households receiving Free Basic Service	10											
Water (6 kilolitre per household per month)		2 262	2	-	-	-	-	-	-	2 260	2 261	2 262
Sanitation (free minimum level of service)		2 262	2	-	-	-	-	-	-	2 260	2 261	2 262
Electricity/other energy (50kwh per household per month)		2 262	2	-	-	-	-	-	-	2 260	2 261	2 262
Refuse (removed at least once a week)		2 262	2	-	-	-	-	-	-	2 260	2 261	2 262
Cost of Free Basic Services provided (R'000)	16											
Water (6 kilolitre per indigent household per month)		3 083	3 083	-	-	-	-	-	-	3 083	2 922	3 082
Sanitation (free sanitation service to indigent households)		5 832	5 832	-	-	-	-	-	-	5 832	5 856	6 275
Electricity/other energy (50kwh per indigent household)		845	845	-	-	-	-	-	(845)	(845)	1 012	1 083
Refuse (removed once a week for indigent households)		4 173	4 173	-	-	-	-	-	(845)	(845)	4 381	5 015
Cost of Free Basic Services provided - Informal		-	-	-	-	-	-	-	-	-	-	-
Formal Settlements (R'000)		-	-	-	-	-	-	-	-	-	-	-
Total cost of FBS provided		13 933	13 933	-	-	-	-	-	(1 690)	(1 690)	14 165	15 455
Highest level of free service provided												
Property rates (R'000 v. x. x. freehold)		100 000	100 000	-	-	-	-	-	-	100 000	100 000	100 000
Water (x kilolitre per household per month)		6	6	-	-	-	-	-	-	6	6	6
Sanitation (kilolitre per household per month)		-	-	-	-	-	-	-	-	-	-	-
Sanitation (R'000 per household per month)		284	284	-	-	-	-	-	-	284	289	301
Electricity (x. v. per household per month)		50	50	-	-	-	-	-	-	50	50	50
Refuse (average litres per week)		-	-	-	-	-	-	-	-	-	-	-
Revenue cost of free services provided (R'000)	17											
Property rates (after adjustment of impermissible values per section 17 of MPRA)		-	-	-	-	-	-	-	-	-	-	-
Property rates exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA		4 403	4 403	-	-	-	-	-	-	4 403	4 336	4 540
Water (in excess of 6 kilolitre per indigent household per month)		-	-	-	-	-	-	-	-	-	-	-
Sanitation (in excess of free sanitation service to indigent households)		-	-	-	-	-	-	-	-	-	-	-
Electricity/other energy (in excess of 50kwh per indigent household per month)		-	-	-	-	-	-	-	-	-	-	-
households)		-	-	-	-	-	-	-	-	-	-	-
Municipal Housing - rent rebates		-	-	-	-	-	-	-	-	-	-	-
Housing - top structure subsidies		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
Total revenue cost of subsidised services provided	6	4 403	4 403	-	-	-	-	-	-	4 403	4 336	4 540



SWELLENDAM MUNICIPALITY

Municipal Managers Quality Certification

I, **A. Groenewald**, the Municipal Manager of **Swellendam Municipality**, hereby certify that the adjustments budget and supporting documentation have been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act, and that the adjustments budget and supporting documentation are consistent with the Integrated Development Plan of the municipality.

Print Name: AM GROENEWALD

Municipal Manager of Swellendam Municipality (WC034)

Signature: 

Date: 23.2.2021

