

SWELLENDAM MUNICIPALITY



MEDIUM TERM REVENUE & EXPENDITURE FRAMEWORK (MTREF)

**ADJUSTMENT BUDGET 2023/2024 –
2025/2026**

NOVEMBER 2023

WC034 Swellendam - Table B2 Adjustments Budget Financial Performance (functional classification) - 30/11/2023

Standard Description	Ref	Budget Year 2023/24										Budget Year	Budget Year
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or	Other	Total	Adjusted	Adjusted	+1 2024/25	+2 2025/26
		Budget	Adjusted	Funds	capital	Unavoid.	Prov. Govt	Adjsts.	Adjsts.	Budget	Budget	Budget	Budget
R thousands	1, 4	A	5	6	7	8	9	10	11	12			
		A	A1	B	C	D	E	F	G	H			
Revenue - Functional													
Governance and administration		103 244	104 958	-	-	-	-	364	364	105 321	108 537	116 161	
Executive and council		27 331	27 331	-	-	-	-	90	90	27 421	29 664	32 026	
Finance and administration		75 913	77 627	-	-	-	-	274	274	77 901	78 873	84 134	
Internal audit		-	-	-	-	-	-	-	-	-	-	-	
Community and public safety		119 803	120 598	-	-	-	-	96	96	120 694	121 377	97 026	
Community and social services		7 290	7 290	-	-	-	-	-	-	7 290	7 227	7 550	
Sport and recreation		945	945	-	-	-	-	(100)	(100)	845	5 748	932	
Public safety		47 659	47 659	-	-	-	-	35	35	47 694	50 041	52 544	
Housing		63 910	64 705	-	-	-	-	161	161	64 866	58 360	36 000	
Health		-	-	-	-	-	-	-	-	-	-	-	
Economic and environmental services		8 473	8 473	-	-	-	-	1 708	1 708	10 181	15 946	16 632	
Planning and development		3 007	3 007	-	-	-	-	(45)	(45)	2 962	1 915	1 998	
Road transport		5 466	5 466	-	-	-	-	1 753	1 753	7 219	14 031	14 634	
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	
Trading services		230 124	234 515	-	-	-	-	9 532	9 532	244 047	238 590	262 589	
Energy sources		118 187	123 071	-	-	-	-	-	-	123 071	143 079	154 860	
Water management		56 906	56 425	-	-	-	-	8 782	8 782	65 207	41 065	43 936	
Waste water management		30 025	30 368	-	-	-	-	500	500	30 868	32 301	39 759	
Waste management		25 006	24 651	-	-	-	-	250	250	24 901	22 144	24 034	
Other		65	65	-	-	-	-	-	-	65	68	72	
Total Revenue - Functional	2	461 709	468 609	-	-	-	-	11 699	11 699	480 308	484 519	492 478	
Expenditure - Functional													
Governance and administration		105 613	106 003	-	-	-	-	364	364	106 367	110 118	117 533	
Executive and council		21 860	23 335	-	-	-	-	90	90	23 425	23 430	25 077	
Finance and administration		82 248	81 163	-	-	-	-	274	274	81 437	85 091	90 761	
Internal audit		1 505	1 505	-	-	-	-	-	-	1 505	1 597	1 696	
Community and public safety		136 621	137 320	-	-	-	-	200	200	137 520	138 114	120 115	
Community and social services		11 141	11 095	-	-	-	-	-	-	11 095	11 315	11 890	
Sport and recreation		12 371	12 371	-	-	-	-	-	-	12 371	13 179	14 042	
Public safety		50 150	50 100	-	-	-	-	39	39	50 139	52 440	55 181	
Housing		62 957	63 753	-	-	-	-	161	161	63 913	61 178	39 001	
Health		1	1	-	-	-	-	-	-	1	1	1	
Economic and environmental services		29 694	29 590	-	-	-	-	(45)	(45)	29 545	31 323	33 154	
Planning and development		9 030	8 980	-	-	-	-	(45)	(45)	8 935	9 357	9 911	
Road transport		20 020	19 970	-	-	-	-	-	-	19 970	21 264	22 503	
Environmental protection		644	640	-	-	-	-	-	-	640	702	740	
Trading services		182 761	182 571	-	-	-	-	816	816	183 386	203 782	225 376	
Energy sources		112 790	112 750	-	-	-	-	-	-	112 750	128 523	145 561	
Water management		26 334	26 244	-	-	-	-	816	816	27 060	27 701	29 005	
Waste water management		21 290	21 230	-	-	-	-	-	-	21 230	22 758	24 204	
Waste management		22 346	22 346	-	-	-	-	-	-	22 346	24 800	26 606	
Other		1 371	1 371	-	-	-	-	-	-	1 371	1 398	1 425	
Total Expenditure - Functional	3	456 060	456 855	-	-	-	-	1 334	1 334	458 189	484 735	497 604	
Surplus/ (Deficit) for the year		5 649	11 754	-	-	-	-	10 364	10 364	22 119	(216)	(5 126)	

WC034 Swellendam - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) - 30/11/2023

Vote Description <i>[Insert departmental structure etc]</i>	Ref	Budget Year 2023/24									Budget Year	Budget Year
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or	Other	Total	Adjusted	Adjusted	Adjusted
		Budget	Adjusted	Funds	capital	Unavoid.	Prov. Govt	Adjus.	Adjus.	Budget	Budget	Budget
	A	3	4	5	6	7	8	9	10	+1 2024/25	+2 2025/26	
	A	A1	B	C	D	E	F	G	H			
R thousands												
Revenue by Vote	1											
Vote 1 - Municipal Manager		-	-	-	-	-	90	90	90	-	-	
Vote 2 - CORPORATE SERVICES		37 190	37 190	-	-	-	274	274	37 463	36 596	39 305	
Vote 3 - FINANCE SERVICES		68 337	70 051	-	-	-	-	-	70 051	73 110	78 082	
Vote 4 - ENGINEERS SERVICE		206 888	211 634	-	-	-	10 990	10 990	222 624	226 552	249 023	
Vote 5 - COMMUNITY SERVICES		96 493	96 934	-	-	-	411	411	97 344	88 033	67 901	
Vote 6 - COMMUNITY SERVICES CONTINUED		52 801	52 801	-	-	-	(65)	(65)	52 736	60 227	58 166	
Total Revenue by Vote	2	461 709	468 609	-	-	-	11 699	11 699	480 308	484 519	492 478	
Expenditure by Vote	1											
Vote 1 - Municipal Manager		10 154	9 974	-	-	-	90	90	10 064	10 713	11 307	
Vote 2 - CORPORATE SERVICES		45 529	46 969	-	-	-	274	274	47 242	46 068	49 116	
Vote 3 - FINANCE SERVICES		40 536	39 686	-	-	-	-	-	39 686	42 711	45 320	
Vote 4 - ENGINEERS SERVICE		191 674	191 364	-	-	-	771	771	192 135	212 420	234 463	
Vote 5 - COMMUNITY SERVICES		118 877	119 622	-	-	-	161	161	119 783	121 327	103 251	
Vote 6 - COMMUNITY SERVICES CONTINUED		49 290	49 240	-	-	-	39	39	49 279	51 496	54 146	
Total Expenditure by Vote	2	456 060	456 855	-	-	-	1 334	1 334	458 189	484 735	497 604	
Surplus/ (Deficit) for the year	2	5 649	11 754	-	-	-	10 364	10 364	22 119	(216)	(5 126)	

WC034 Swellendam - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) - 30/11/2023

Description	Ref	Budget Year 2023/24									Budget Year	Budget Year
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or	Other	Total	Adjusted	Adjusted	Adjusted
		Budget	Adjusted	Funds	capital	Unavoid.	Prov. Govt	Adjsts.	Adjsts.	Budget	Budget	Budget
R thousands	1	A	A1	B	C	D	E	F	G	H		
Revenue												
Exchange Revenue												
Service charges - Electricity	2	113 936	113 936	-	-	-	-	-	-	113 936	128 344	144 582
Service charges - Water	2	25 388	25 388	-	-	-	-	-	-	25 388	27 438	29 655
Service charges - Waste Water Management	2	20 521	20 521	-	-	-	-	-	-	20 521	22 128	23 868
Service charges - Waste Management	2	14 707	14 707	-	-	-	-	-	-	14 707	16 077	17 424
Sale of Goods and Rendering of Services		2 736	2 736	-	-	-	-	-	-	2 736	2 873	3 016
Agency services		3 062	3 062	-	-	-	-	-	-	3 062	3 245	3 440
Interest		-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables		1 880	1 880	-	-	-	-	-	-	1 880	2 022	2 172
Interest earned from Current and Non Current Assets		6 660	6 660	-	-	-	-	-	-	6 660	6 676	6 692
Dividends		2	2	-	-	-	-	-	-	2	2	2
Rent on Land		-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		867	867	-	-	-	-	-	-	867	911	956
Licence and permits		1 410	1 410	-	-	-	-	-	-	1 410	1 481	1 555
Operational Revenue		415	415	-	-	-	-	-	-	415	436	458
Non-Exchange Revenue												
Property rates		57 462	57 462	-	-	-	-	-	-	57 462	62 059	66 713
Surcharges and Taxes		994	994	-	-	-	-	-	-	994	1 054	1 117
Fines, penalties and forfeits		47 744	47 744	-	-	-	-	-	-	47 744	50 132	52 638
Licences or permits		-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational		117 848	119 440	-	-	-	-	1 825	1 825	121 265	117 449	98 886
Interest		324	324	-	-	-	-	-	-	324	340	357
Fuel Levy		-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		3 487	3 487	-	-	-	-	-	-	3 487	3 802	4 147
Gains on disposal of Assets		4 399	4 399	-	-	-	-	-	-	4 399	4 618	4 849
Other Gains		12 847	12 847	-	-	-	-	-	-	12 847	13 342	13 857
Discontinued Operations		-	-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		436 688	438 280					1 825	1 825	440 104	464 428	476 385
Expenditure By Type												
Employee related costs		142 965	141 910	-	-	-	-	(45)	(45)	141 865	151 049	161 216
Remuneration of councillors		6 083	6 083	-	-	-	-	-	-	6 083	6 387	6 707
Bulk purchases - electricity		95 137	95 137	-	-	-	-	-	-	95 137	109 750	125 591
Inventory consumed		18 928	18 844	-	-	-	-	(24)	(24)	18 820	19 685	20 510
Debt impairment		29 302	29 302	-	-	-	-	-	-	29 302	30 999	32 750
Depreciation and amortisation		16 178	16 178	-	-	-	-	-	-	16 178	17 148	18 177
Interest		6 301	6 301	-	-	-	-	-	-	6 301	6 905	6 763
Contracted services		95 295	95 963	-	-	-	-	1 005	1 005	96 968	95 412	75 612
Transfers and subsidies		1 185	1 185	-	-	-	-	-	-	1 185	1 230	1 255
Irrecoverable debts written off		13 613	13 613	-	-	-	-	-	-	13 613	14 302	15 027
Operational costs		30 932	32 198	-	-	-	-	398	398	32 596	31 722	33 847
Losses on disposal of Assets		129	129	-	-	-	-	-	-	129	133	137
Other Losses		12	12	-	-	-	-	-	-	12	13	13
Total Expenditure		456 060	456 855					1 334	1 334	458 189	484 735	497 604
Surplus/(Deficit)		(19 372)	(18 575)					490	490	(18 085)	(20 307)	(21 219)
Transfers and subsidies - capital (monetary allocations)		20 240	25 549	-	-	-	-	9 874	9 874	35 423	20 091	16 093
Transfers and subsidies - capital (in-kind)		4 781	4 781	-	-	-	-	-	-	4 781	-	-
Surplus/(Deficit) after capital transfers & Income Tax		5 649	11 754					10 364	10 364	22 119	(216)	(5 126)
Surplus/(Deficit) after income tax		5 649	11 754					10 364	10 364	22 119	(216)	(5 126)
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		5 649	11 754					10 364	10 364	22 119	(216)	(5 126)
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		5 649	11 754					10 364	10 364	22 119	(216)	(5 126)

WC034 Swellendam - Table B5 Adjustments Capital Expenditure Budget by vote and funding - 30/11/2023

Description	Ref	Budget Year 2023/24										Budget Year	Budget Year
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or	Other	Total	Adjusted	Adjusted	Adjusted	
		Budget	Adjusted	Funds	capital	Unavoid.	Prov. Govt	Adjus.	Adjus.	Budget	Budget	Budget	
	A	A1	B	C	D	E	F	G	H				
R thousands													
Capital expenditure - Vote													
Multi-year expenditure to be adjusted	2												
Vote 1 - Municipal Manager		-	-	-	-	-	-	-	-	-	-	-	
Vote 2 - CORPORATE SERVICES		-	-	-	-	-	-	-	-	-	-	-	
Vote 3 - FINANCE SERVICES		-	-	-	-	-	-	-	-	-	-	-	
Vote 4 - ENGINEERS SERVICE		20 081	19 388	-	-	-	-	93	93	19 482	24 214	20 927	
Vote 5 - COMMUNITY SERVICES		-	-	-	-	-	-	-	-	-	-	-	
Vote 6 - COMMUNITY SERVICES CONTINUED		87	87	-	-	-	-	(87)	(87)	-	4 227	-	
Capital multi-year expenditure sub-total	3	20 168	19 475	-	-	-	-	6	6	19 482	28 440	20 927	
Single-year expenditure to be adjusted	2												
Vote 1 - Municipal Manager		20	20	-	-	-	-	-	-	20	30	35	
Vote 2 - CORPORATE SERVICES		1 003	1 003	-	-	-	-	-	-	1 003	126	123	
Vote 3 - FINANCE SERVICES		2 660	3 040	-	-	-	-	-	-	3 040	465	460	
Vote 4 - ENGINEERS SERVICE		16 139	24 452	-	-	-	-	9 624	9 624	34 076	904	585	
Vote 5 - COMMUNITY SERVICES		5 605	5 672	-	-	-	-	217	217	5 889	716	455	
Vote 6 - COMMUNITY SERVICES CONTINUED		736	771	-	-	-	-	26	26	797	160	500	
Capital single-year expenditure sub-total		26 162	34 957	-	-	-	-	9 867	9 867	44 825	2 401	2 158	
Total Capital Expenditure - Vote		46 330	54 433	-	-	-	-	9 874	9 874	64 307	30 841	23 085	
Capital Expenditure - Functional													
Governance and administration		2 918	3 298	-	-	-	-	-	-	3 298	628	628	
Executive and council		8	8	-	-	-	-	-	-	8	-	-	
Finance and administration		2 910	3 290	-	-	-	-	-	-	3 290	628	628	
Internal audit		-	-	-	-	-	-	-	-	-	-	-	
Community and public safety		1 218	1 253	-	-	-	-	(61)	(61)	1 192	4 796	746	
Community and social services		195	195	-	-	-	-	-	-	195	258	126	
Sport and recreation		332	332	-	-	-	-	(87)	(87)	245	4 528	120	
Public safety		641	676	-	-	-	-	26	26	702	10	500	
Housing		50	50	-	-	-	-	-	-	50	-	-	
Health		-	-	-	-	-	-	-	-	-	-	-	
Economic and environmental services		7 418	7 410	-	-	-	-	1 753	1 753	9 163	13 465	9 010	
Planning and development		783	783	-	-	-	-	-	-	783	3	-	
Road transport		6 635	6 628	-	-	-	-	1 753	1 753	8 380	13 462	9 010	
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	
Trading services		34 777	42 472	-	-	-	-	8 182	8 182	50 654	11 953	12 701	
Energy sources		2 914	7 459	-	-	-	-	-	-	7 459	9 847	5 322	
Water management		20 698	20 677	-	-	-	-	7 530	7 530	28 207	1 336	1 337	
Waste water management		5 963	9 067	-	-	-	-	435	435	9 502	464	5 833	
Waste management		5 202	5 269	-	-	-	-	217	217	5 486	307	209	
Other		-	-	-	-	-	-	-	-	-	-	-	
Total Capital Expenditure - Functional	3	46 330	54 433	-	-	-	-	9 874	9 874	64 307	30 841	23 085	
Funded by:													
National Government		16 183	16 183	-	-	-	-	7 917	7 917	24 101	20 091	16 093	
Provincial Government		8 838	14 147	-	-	-	-	1 957	1 957	16 103	-	-	
District Municipality		-	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-	-	-	
Transfers recognised - capital	4	25 021	30 330	-	-	-	-	9 874	9 874	40 204	20 091	16 093	
Borrowing		3 598	3 732	-	-	-	-	-	-	3 732	3 000	-	
Internally generated funds		17 712	20 371	-	-	-	-	-	-	20 371	7 750	6 992	
Total Capital Funding		46 330	54 433	-	-	-	-	9 874	9 874	64 307	30 841	23 085	

WC034 Swellendam - Table B6 Adjustments Budget Financial Position - 30/11/2023

Description	Ref	Budget Year 2023/24									Budget Year +1	Budget Year +2
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
R thousands												
ASSETS												
Current assets												
Cash and cash equivalents		89 968	81 542	-	-	-	(5 260)	(5 260)	76 282	79 049	73 293	
Trade and other receivables from exchange trans	1	6 332	6 332	-	-	-	-	-	6 332	6 166	6 416	
Receivables from non-exchange transactions	1	19 641	19 965	-	-	-	-	-	19 965	18 534	18 340	
Current portion of non-current receivables		43	43	-	-	-	-	-	43	43	43	
Inventory		7 170	7 170	-	-	-	-	-	7 170	8 631	10 467	
VAT		17 527	17 527	-	-	-	-	-	17 527	17 527	17 527	
Other current assets		(3 145)	(3 145)	-	-	-	-	-	(3 145)	(3 145)	(3 145)	
Total current assets		137 537	129 435	-	-	-	(5 260)	(5 260)	124 174	126 805	122 942	
Non current assets												
Investments		-	-	-	-	-	-	-	-	-	-	
Investment property		11 353	11 353	-	-	-	-	-	11 353	11 279	11 202	
Property, plant and equipment		561 418	569 521	-	-	-	9 874	9 874	579 395	575 257	580 324	
Biological assets		-	-	-	-	-	-	-	-	-	-	
Living and non-living resources	1	-	-	-	-	-	-	-	-	-	-	
Heritage assets		171	171	-	-	-	-	-	171	171	171	
Intangible assets		284	284	-	-	-	-	-	284	78	(140)	
Trade and other receivables from exchange trans		423	423	-	-	-	-	-	423	423	423	
Non-current receivables from non-exchange trans		-	-	-	-	-	-	-	-	-	-	
Other non-current assets		155	155	-	-	-	-	-	155	155	155	
Total non current assets		573 803	581 906	-	-	-	9 874	9 874	591 780	587 363	592 134	
TOTAL ASSETS		711 341	711 341	-	-	-	4 614	4 614	715 954	714 169	715 076	
LIABILITIES												
Current liabilities												
Bank overdraft		-	-	-	-	-	-	-	-	-	-	
Financial liabilities		2 982	2 982	-	-	-	-	-	2 982	2 104	2 104	
Consumer deposits		4 721	4 721	-	-	-	-	-	4 721	5 462	6 318	
Trade and other payables from exchange transac		46 674	47 469	-	-	-	945	945	48 414	40 103	38 112	
Trade and other payables from non-exchange tra		10 386	3 485	-	-	-	(6 696)	(6 696)	(3 210)	10 646	10 646	
Provisions		21 111	21 111	-	-	-	-	-	21 111	25 485	30 165	
VAT		21 216	21 216	-	-	-	-	-	21 216	21 216	21 216	
Other current liabilities		-	-	-	-	-	-	-	-	-	-	
Total current liabilities		107 090	100 985	-	-	-	(5 751)	(5 751)	95 234	105 015	108 561	
Non current liabilities												
Financial Liabilities	1	27 980	27 980	-	-	-	-	-	27 980	27 627	24 274	
Provisions	1	95 412	95 412	-	-	-	-	-	95 412	100 883	106 723	
Long term portion of trade payables		-	-	-	-	-	-	-	-	-	-	
Other non-current liabilities		-	-	-	-	-	-	-	-	-	-	
Total non current liabilities		123 392	123 392	-	-	-	-	-	123 392	128 510	130 997	
TOTAL LIABILITIES		230 482	224 377	-	-	-	(5 751)	(5 751)	218 626	233 526	239 559	
NET ASSETS	2	480 859	486 964	-	-	-	10 364	10 364	497 328	480 643	475 517	
COMMUNITY WEALTH/EQUITY												
Accumulated Surplus/(Deficit)		477 359	483 464	-	-	-	-	10 364	493 828	474 143	467 517	
Funds and Reserves		3 500	3 500	-	-	-	-	-	3 500	6 500	8 000	
Other		-	-	-	-	-	-	-	-	-	-	
TOTAL COMMUNITY WEALTH/EQUITY		480 859	486 964	-	-	-	10 364	10 364	497 328	480 643	475 517	

WC034 Swellendam - Table B7 Adjustments Budget Cash Flows - 30/11/2023

Description	Ref	Budget Year 2023/24									Budget Year	Budget Year
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or	Other	Total	Adjusted	Adjusted	Adjusted
		Budget	Adjusted	Funds	capital	Unavoid.	Prov. Govt	Adjus.	Adjus.	Budget	Budget	Budget
	A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H			
R thousands												
CASH FLOW FROM OPERATING ACTIVITIES												
Receipts												
Property rates		57 258	57 258	-	-	-	-	-	-	57 258	61 817	66 453
Service charges		172 979	172 979	-	-	-	-	-	-	172 979	189 157	210 163
Other revenue		20 129	20 129	-	-	-	-	-	-	20 129	21 176	22 278
Transfers and Subsidies - Operational	1	117 848	117 848	-	-	-	1 442	1 442	119 290	117 449	98 886	
Transfers and Subsidies - Capital	1	20 240	20 240	-	-	-	3 561	3 561	23 801	20 091	16 093	
Interest		8 864	8 540	-	-	-	-	-	8 540	9 038	9 221	
Dividends		2	2	-	-	-	-	-	2	2	2	
Payments												
Suppliers and employees		(377 281)	(377 281)	-	-	-	(389)	(389)	(377 670)	(401 975)	(410 429)	
Finance charges		(3 164)	(3 164)	-	-	-	-	-	(3 164)	(3 674)	(3 436)	
Transfers and Grants	1	(925)	(925)	-	-	-	-	-	(925)	(925)	(925)	
NET CASH FROM/(USED) OPERATING ACTIVITIES		15 949	15 626	-	-	-	-	4 614	4 614	20 239	12 155	8 306
CASH FLOWS FROM INVESTING ACTIVITIES												
Receipts												
Proceeds on disposal of PPE		4 399	4 399	-	-	-	-	-	4 399	4 618	4 849	
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-	
Payments												
Capital assets		(46 330)	(54 433)	-	-	-	(9 874)	(9 874)	(64 307)	(30 841)	(23 085)	
NET CASH FROM/(USED) INVESTING ACTIVITIES		(41 932)	(50 034)	-	-	-	(9 874)	(9 874)	(59 908)	(26 223)	(18 236)	
CASH FLOWS FROM FINANCING ACTIVITIES												
Receipts												
Short term loans		-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing		3 598	3 598	-	-	-	-	-	3 598	3 000	-	
Increase (decrease) in consumer deposits		640	640	-	-	-	-	-	640	741	857	
Payments												
Repayment of borrowing		(4 273)	(4 273)	-	-	-	-	-	(4 273)	(4 232)	(3 353)	
NET CASH FROM/(USED) FINANCING ACTIVITIES		(35)	(35)	-	-	-	-	-	(35)	(491)	(2 496)	
NET INCREASE/ (DECREASE) IN CASH HELD		(26 017)	(34 443)	-	-	-	(5 260)	(5 260)	(39 703)	(14 559)	(12 426)	
Cash/cash equivalents at the year begin:	2	116 145	116 145	-	-	-	-	-	116 145	93 770	85 883	
Cash/cash equivalents at the year end:	2	90 128	81 702	-	-	-	(5 260)	(5 260)	76 441	79 211	73 456	

WC034 Swellendam - Table B8 Cash backed reserves/accumulated surplus reconciliation - 30/11/2023

Description	Ref	Budget Year 2023/24									Budget Year	Budget Year
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or	Other	Total	Adjusted	Adjusted	Adjusted
		Budget	Adjusted	Funds	capital	Unavoid.	Prov. Govt	Adjusts.	Adjusts.	Budget	Budget	Budget
R thousands	A	A1	B	C	D	E	F	G	H			
Cash and investments available												
Cash/cash equivalents at the year end	1	90 128	81 702	-	-	-	-	(5 260)	(5 260)	76 441	79 211	73 456
Other current investments > 90 days		(159)	(159)	-	-	-	-	-	-	(159)	(162)	(163)
Non current assets - Investments	1	-	-	-	-	-	-	-	-	-	-	-
Cash and investments available:		89 968	81 542	-	-	-	-	(5 260)	(5 260)	76 282	79 049	73 293
Applications of cash and investments												
Unspent conditional transfers		10 386	3 485	-	-	-	-	(6 696)	(6 696)	(3 210)	10 646	10 646
Unspent borrowing		-	-	-	-	-	-	-	-	-	-	-
Statutory requirements		3 688	3 688	-	-	-	-	-	-	3 688	3 688	3 688
Other working capital requirements	2	24 031	24 549	-	-	-	-	945	945	25 494	18 675	16 525
Other provisions		21 111	21 111	-	-	-	-	-	-	21 111	25 485	30 165
Long term investments committed		-	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments		3 500	3 500	-	-	-	-	-	-	3 500	500	5 000
Total Application of cash and investments:		62 716	56 333	-	-	-	-	(5 751)	(5 751)	50 583	58 995	66 025
Surplus(shortfall)		27 252	25 209	-	-	-	-	490	490	25 699	20 054	7 268

WC034 Swellendam - Table B9 Asset Management - 30/11/2023

Description	Ref	Budget Year 2023/24										Budget Year	Budget Year
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or	Other	Total	Adjusted	Adjusted	Adjusted	
		Budget	Adjusted	Funds	capital	Unavoid.	Prov. Govt	Adjusts.	Adjusts.	Budget	Budget	Budget	
R thousands	A	A1	B	C	D	E	F	G	H				
CAPITAL EXPENDITURE													
Total Upgrading of Existing Assets to be adjusted	2a	23 319	23 533	-	-	-	-	1 247	1 247	24 780	11 117	13 116	
Roads Infrastructure		1 305	1 305	-	-	-	-	1 753	1 753	3 058	5 703	6 801	
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-	
Electrical Infrastructure		680	688	-	-	-	-	-	-	688	885	500	
Water Supply Infrastructure		18 327	18 228	-	-	-	-	(419)	(419)	17 810	-	-	
Sanitation Infrastructure		530	615	-	-	-	-	-	-	615	252	5 765	
Solid Waste Infrastructure		170	170	-	-	-	-	-	-	170	-	-	
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-	
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-	
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-	
Infrastructure		21 012	21 006	-	-	-	-	1 334	1 334	22 340	6 840	13 066	
Community Facilities		-	-	-	-	-	-	-	-	-	-	-	
Sport and Recreation Facilities		87	87	-	-	-	-	(87)	(87)	-	4 227	-	
Community Assets		87	87	-	-	-	-	(87)	(87)	-	4 227	-	
Heritage Assets		-	-	-	-	-	-	-	-	-	-	-	
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-	
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-	
Investment properties		-	-	-	-	-	-	-	-	-	-	-	
Operational Buildings		2 220	2 440	-	-	-	-	-	-	2 440	50	50	
Housing		-	-	-	-	-	-	-	-	-	-	-	
Other Assets	6	2 220	2 440	-	-	-	-	-	-	2 440	50	50	
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-	
Servitudes		-	-	-	-	-	-	-	-	-	-	-	
Licences and Rights		-	-	-	-	-	-	-	-	-	-	-	
Intangible Assets		-	-	-	-	-	-	-	-	-	-	-	
Computer Equipment		-	-	-	-	-	-	-	-	-	-	-	
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-	-	-	
Machinery and Equipment		-	-	-	-	-	-	-	-	-	-	-	
Transport Assets		-	-	-	-	-	-	-	-	-	-	-	
Land		-	-	-	-	-	-	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-	
Mature		-	-	-	-	-	-	-	-	-	-	-	
Immature		-	-	-	-	-	-	-	-	-	-	-	
Living Resources		-	-	-	-	-	-	-	-	-	-	-	
Total Capital Expenditure to be adjusted	4	7 388	7 388	-	-	-	-	1 753	1 753	9 140	13 462	9 010	
Roads Infrastructure		-	-	-	-	-	-	435	435	435	-	-	
Storm water Infrastructure		2 854	7 407	-	-	-	-	-	-	7 407	9 581	4 848	
Electrical Infrastructure		20 238	20 160	-	-	-	-	7 530	7 530	27 690	1 304	1 304	
Water Supply Infrastructure		6 278	8 018	-	-	-	-	-	-	8 018	397	5 765	
Sanitation Infrastructure		381	448	-	-	-	-	-	-	448	265	165	
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-	-	-	
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-	
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-	
Information and Communication Infrastructure		100	100	-	-	-	-	-	-	100	100	100	
Infrastructure		37 238	43 519	-	-	-	-	9 717	9 717	53 237	25 109	21 192	
Community Facilities		60	60	-	-	-	-	-	-	60	150	-	
Sport and Recreation Facilities		87	87	-	-	-	-	(87)	(87)	-	4 227	-	
Community Assets		147	147	-	-	-	-	(87)	(87)	60	4 377	-	
Heritage Assets		-	-	-	-	-	-	-	-	-	-	-	
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-	
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-	
Investment properties		-	-	-	-	-	-	-	-	-	-	-	
Operational Buildings		2 495	2 715	-	-	-	-	-	-	2 715	160	220	
Housing		50	50	-	-	-	-	-	-	50	-	-	
Other Assets		2 545	2 765	-	-	-	-	-	-	2 765	160	220	
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-	
Servitudes		-	-	-	-	-	-	-	-	-	-	-	
Licences and Rights		-	-	-	-	-	-	-	-	-	-	-	
Intangible Assets		-	-	-	-	-	-	-	-	-	-	-	
Computer Equipment		240	400	-	-	-	-	-	-	400	240	240	
Furniture and Office Equipment		239	239	-	-	-	-	-	-	239	236	628	
Machinery and Equipment		1 140	2 486	-	-	-	-	243	243	2 730	569	805	
Transport Assets		4 781	4 876	-	-	-	-	-	-	4 876	151	-	
Land		-	-	-	-	-	-	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-	
Mature		-	-	-	-	-	-	-	-	-	-	-	
Immature		-	-	-	-	-	-	-	-	-	-	-	
Living Resources		-	-	-	-	-	-	-	-	-	-	-	
TOTAL CAPITAL EXPENDITURE to be adjusted	4	46 330	54 433	-	-	-	-	9 874	9 874	64 307	30 841	23 085	

WC034 Swellendam - Table B9 Asset Management - 30/11/2023

Description	Ref	Budget Year 2023/24									Budget Year	Budget Year
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or	Other	Total	Adjusted	+1 2024/25	+2 2025/26
		Budget	Adjusted	Funds	capital	Unavoid.	Prov. Govt	Adjusts.	Adjusts.	Budget	Adjusted	Adjusted
	A	A1	B	C	D	E	F	G	H			
R thousands												
CAPITAL EXPENDITURE												
ASSET REGISTER SUMMARY - PPE (WDV)	5											
Roads Infrastructure		77 971	77 971	-	-	-	-	1 753	1 753	79 724	83 904	79 303
Storm water Infrastructure		37 210	37 210	-	-	-	-	435	435	37 645	37 155	37 098
Electrical Infrastructure		22 828	27 381	-	-	-	-	-	-	27 381	29 697	25 104
Water Supply Infrastructure		168 745	168 667	-	-	-	-	7 530	7 530	176 197	179 975	193 683
Sanitation Infrastructure		98 193	99 933	-	-	-	-	-	-	99 933	92 148	97 341
Solid Waste Infrastructure		1 197	1 264	-	-	-	-	-	-	1 264	(3 941)	(4 296)
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		380	380	-	-	-	-	-	-	380	374	368
Infrastructure		406 524	412 805	-	-	-	-	9 717	9 717	422 523	419 313	428 602
Community Assets		47 286	47 286	-	-	-	-	(87)	(87)	47 199	51 487	47 079
Heritage Assets		171	171	-	-	-	-	-	-	171	171	171
Investment properties		11 353	11 353	-	-	-	-	-	-	11 353	11 279	11 202
Other Assets		90 248	90 468	-	-	-	-	-	-	90 468	87 854	87 904
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Intangible Assets		284	284	-	-	-	-	-	-	284	78	(140)
Computer Equipment		2 633	2 793	-	-	-	-	-	-	2 793	2 607	2 580
Furniture and Office Equipment		3 190	3 190	-	-	-	-	-	-	3 190	3 160	3 522
Machinery and Equipment		2 722	4 068	-	-	-	-	243	243	4 311	1 911	1 903
Transport Assets		8 816	8 911	-	-	-	-	-	-	8 911	8 927	8 733
Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-	-	-
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	573 226	581 328	-	-	-	-	9 874	9 874	591 202	586 785	591 556
EXPENDITURE OTHER ITEMS												
Depreciation & asset impairment		16 178	16 178	-	-	-	-	-	-	16 178	17 148	18 177
Repairs and Maintenance by asset class	3	24 109	23 985	-	-	-	-	-	-	23 985	25 655	27 951
Roads Infrastructure		7 322	7 270	-	-	-	-	-	-	7 270	7 690	8 082
Storm water Infrastructure		520	520	-	-	-	-	-	-	520	536	552
Electrical Infrastructure		2 510	2 500	-	-	-	-	(24)	(24)	2 476	2 614	2 722
Water Supply Infrastructure		981	977	-	-	-	-	-	-	977	1 010	1 041
Sanitation Infrastructure		1 092	1 132	-	-	-	-	-	-	1 132	1 137	1 183
Solid Waste Infrastructure		5 660	5 504	-	-	-	-	-	-	5 504	6 211	7 417
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		18 086	17 904	-	-	-	-	(24)	(24)	17 880	19 198	20 997
Community Facilities		758	700	-	-	-	-	-	-	700	758	779
Sport and Recreation Facilities		215	215	-	-	-	-	-	-	215	221	228
Community Assets		973	915	-	-	-	-	-	-	915	979	1 007
Heritage Assets		-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		84	84	-	-	-	-	-	-	84	87	90
Investment properties		84	84	-	-	-	-	-	-	84	87	90
Operational Buildings		486	529	-	-	-	-	-	-	529	500	515
Housing		-	-	-	-	-	-	-	-	-	-	-
Other Assets		486	529	-	-	-	-	-	-	529	500	515
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-	-	-
Computer Equipment		25	60	-	-	-	-	-	-	60	26	27
Furniture and Office Equipment		14	14	-	-	-	-	-	-	14	15	15
Machinery and Equipment		490	527	-	-	-	-	24	24	551	505	520
Transport Assets		3 951	3 951	-	-	-	-	-	-	3 951	4 346	4 781
Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE OTHER ITEMS to be adjusted	6	40 287	40 162	-	-	-	-	-	-	40 162	42 804	46 128
Renewal and upgrading of Existing Assets as % of total capex		61.9%	53.4%							49.6%	62.2%	66.4%
Renewal and upgrading of Existing Assets as % of deprecn"		177.3%	179.8%							197.2%	111.8%	84.3%
R&M as a % of PPE		4.2%	4.1%							4.1%	4.4%	4.7%
Renewal and upgrading and R&M as a % of PPE		9.2%	9.1%							9.5%	7.6%	7.3%

WC034 Swellendam - Table B10 Basic service delivery measurement - 30/11/2023

Description	Ref	Budget Year 2023/24									Budget Year	Budget Year
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or Prov.	Other	Total	Adjusted	Adjusted	Adjusted
		A	7	8	9	10	11	12	13	14	Budget	Budget
		A1	B	C	D	E	F	G	H			
Household service targets	1											
Water:												
Piped water inside dwelling		-	-	-	-	-	-	-	-	-	-	-
Piped water inside yard (but not in dwelling)		-	-	-	-	-	-	-	-	-	-	-
Using public tap (at least min.service level)	2	-	-	-	-	-	-	-	-	-	-	-
Other water supply (at least min.service level)		-	-	-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-	-	-
Using public tap (< min.service level)	3	-	-	-	-	-	-	-	-	-	-	-
Other water supply (< min.service level)	3.4	-	-	-	-	-	-	-	-	-	-	-
No water supply		-	-	-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-	-	-
Sanitation/sewerage:												
Flush toilet (connected to sewerage)		-	-	-	-	-	-	-	-	-	-	-
Flush toilet (with septic tank)		-	-	-	-	-	-	-	-	-	-	-
Chemical toilet		-	-	-	-	-	-	-	-	-	-	-
Pit toilet (ventilated)		-	-	-	-	-	-	-	-	-	-	-
Other toilet provisions (> min.service level)		-	-	-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-	-	-
Bucket toilet		-	-	-	-	-	-	-	-	-	-	-
Other toilet provisions (< min.service level)		-	-	-	-	-	-	-	-	-	-	-
No toilet provisions		-	-	-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-	-	-
Energy:												
Electricity (at least min. service level)		-	-	-	-	-	-	-	-	-	-	-
Electricity - prepaid (> min.service level)		-	-	-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-	-	-
Electricity (< min.service level)		-	-	-	-	-	-	-	-	-	-	-
Electricity - prepaid (< min. service level)		-	-	-	-	-	-	-	-	-	-	-
Other energy sources		-	-	-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-	-	-
Refuse:												
Removed at least once a week (min.service)		-	-	-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-	-	-
Removed less frequently than once a week		-	-	-	-	-	-	-	-	-	-	-
Using communal refuse dump		-	-	-	-	-	-	-	-	-	-	-
Using own refuse dump		-	-	-	-	-	-	-	-	-	-	-
Other rubbish disposal		-	-	-	-	-	-	-	-	-	-	-
No rubbish disposal		-	-	-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-	-	-
Households receiving Free Basic Service	15											
Water (6 kilolitres per household per month)		4 052 180	4 052 180	-	-	-	-	-	-	4 052 180	4 335 833	4 639 341
Sanitation (free minimum level service)		7 896 500	7 896 500	-	-	-	-	-	-	7 896 500	8 449 255	9 040 703
Electricity/other energy (50kwh per household per month)		2 312 488	2 312 488	-	-	-	-	-	-	2 312 488	2 600 775	2 925 439
Refuse (removed at least once a week)		5 090 437	5 090 437	-	-	-	-	-	-	5 090 437	5 599 481	6 103 434
Informal Settlements		-	-	-	-	-	-	-	-	-	-	-
Cost of Free Basic Services provided (R'000)	16											
Water (6 kilolitres per indigent household per month)		4 052	4 052	-	-	-	-	-	-	4 052	4 336	4 639
Sanitation (free sanitation service to indigent households)		7 897	7 897	-	-	-	-	-	-	7 897	8 449	9 041
Electricity/other energy (50kwh per indigent household per month)		2 312	2 312	-	-	-	-	-	-	2 312	2 601	2 925
Refuse (removed once a week for indigent households)		5 090	5 090	-	-	-	-	-	-	5 090	5 599	6 103
Cost of Free Basic Services provided - Informal Formal Settlements (R'000)		-	-	-	-	-	-	-	-	-	-	-
Total cost of FBS provided		19 352	19 352	-	-	-	-	-	-	19 352	20 985	22 709
Highest level of free service provided												
Property rates (R'000 value threshold)		-	-	-	-	-	-	-	-	-	-	-
Water (kilolitres per household per month)		-	-	-	-	-	-	-	-	-	-	-
Sanitation (kilolitres per household per month)		-	-	-	-	-	-	-	-	-	-	-
Sanitation (Rand per household per month)		-	-	-	-	-	-	-	-	-	-	-
Electricity (kw per household per month)		-	-	-	-	-	-	-	-	-	-	-
Refuse (average litres per week)		-	-	-	-	-	-	-	-	-	-	-
Revenue cost of free services provided (R'000)	17											
Property rates (tariff adjustment) (impermissible values per section 17 of MPRA)		-	-	-	-	-	-	-	-	-	-	-
Property rates exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA)		4 654	4 654	-	-	-	-	-	-	4 654	5 026	5 403
Water (in excess of 6 kilolitres per indigent household per month)		-	-	-	-	-	-	-	-	-	-	-
Sanitation (in excess of free sanitation service to indigent households)		-	-	-	-	-	-	-	-	-	-	-
Electricity/other energy (in excess of 50 kwh per indigent household per month)		-	-	-	-	-	-	-	-	-	-	-
Refuse (in excess of one removal a week for indigent households)		-	-	-	-	-	-	-	-	-	-	-
Municipal Housing - rental rebates		-	-	-	-	-	-	-	-	-	-	-
Housing - top structure subsidies		-	-	-	-	-	-	-	-	-	-	-
Other	6	-	-	-	-	-	-	-	-	-	-	-
Total revenue cost of subsidised services provided		4 654	4 654	-	-	-	-	-	-	4 654	5 026	5 403