

SWELLEN DAM MUNICIPALITY



MEDIUM TERM REVENUE & EXPENDITURE FRAMEWORK (MTREF)

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

APRIL 2024

WC034 Swellendam - Table B2 Adjustments Budget Financial Performance (functional classification) - 30/04/2024

Standard 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
R thousands	1, 4	A	5	6	7	8	9	10	11	12		
		A	A1	B	C	D	E	F	G	H		
Revenue - Functional												
<i>Governance and administration</i>		103 244	103 507	-	-	-	-	-	-	103 507	108 537	116 161
Executive and council		27 331	25 158	-	-	-	-	-	-	25 158	29 664	32 026
Finance and administration		75 913	78 348	-	-	-	-	-	-	78 348	78 873	84 134
Internal audit		-	-	-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		119 803	149 934	-	-	-	-	-	-	149 934	121 377	97 026
Community and social services		7 290	7 560	-	-	-	-	-	-	7 560	7 227	7 550
Sport and recreation		945	925	-	-	-	-	-	-	925	5 748	932
Public safety		47 659	47 278	-	-	-	-	-	-	47 278	50 041	52 544
Housing		63 910	94 171	-	-	-	-	-	-	94 171	58 360	36 000
Health		-	-	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		8 473	9 103	-	-	-	-	2 300	2 300	11 403	15 946	16 632
Planning and development		3 007	3 229	-	-	-	-	-	-	3 229	1 915	1 998
Road transport		5 466	5 874	-	-	-	-	2 300	2 300	8 174	14 031	14 634
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
<i>Trading services</i>		230 124	256 814	-	-	-	-	-	-	256 814	238 590	262 589
Energy sources		118 187	134 626	-	-	-	-	-	-	134 626	143 079	154 860
Water management		56 906	63 932	-	-	-	-	-	-	63 932	41 065	43 936
Waste water management		30 025	33 018	-	-	-	-	-	-	33 018	32 301	39 759
Waste management		25 006	25 238	-	-	-	-	-	-	25 238	22 144	24 034
<i>Other</i>		65	33	-	-	-	-	-	-	33	68	72
Total Revenue - Functional	2	461 709	519 390	-	-	-	-	2 300	2 300	521 690	484 519	492 478
Expenditure - Functional												
<i>Governance and administration</i>		105 613	108 664	-	-	-	-	-	-	108 664	109 727	117 115
Executive and council		21 860	22 849	-	-	-	-	-	-	22 849	23 039	24 658
Finance and administration		82 248	84 497	-	-	-	-	-	-	84 497	85 091	90 761
Internal audit		1 505	1 318	-	-	-	-	-	-	1 318	1 597	1 696
<i>Community and public safety</i>		136 621	152 363	-	-	-	-	-	-	152 363	138 073	120 073
Community and social services		11 141	10 684	-	-	-	-	-	-	10 684	11 274	11 847
Sport and recreation		12 371	12 322	-	-	-	-	-	-	12 322	13 179	14 042
Public safety		50 150	49 829	-	-	-	-	-	-	49 829	52 440	55 181
Housing		62 957	79 526	-	-	-	-	-	-	79 526	61 178	39 001
Health		1	1	-	-	-	-	-	-	1	1	1
<i>Economic and environmental services</i>		29 694	31 069	-	-	-	-	2 000	2 000	33 069	31 323	33 154
Planning and development		9 030	8 641	-	-	-	-	-	-	8 641	9 357	9 911
Road transport		20 020	21 583	-	-	-	-	2 000	2 000	23 583	21 264	22 503
Environmental protection		644	845	-	-	-	-	-	-	845	702	740
<i>Trading services</i>		182 761	202 350	-	-	-	-	-	-	202 350	203 782	225 376
Energy sources		112 790	130 312	-	-	-	-	-	-	130 312	128 523	145 561
Water management		26 334	27 951	-	-	-	-	-	-	27 951	27 701	29 005
Waste water management		21 290	21 921	-	-	-	-	-	-	21 921	22 758	24 204
Waste management		22 346	22 167	-	-	-	-	-	-	22 167	24 800	26 606
<i>Other</i>		1 371	1 231	-	-	-	-	-	-	1 231	1 398	1 425
Total Expenditure - Functional	3	456 060	495 677	-	-	-	-	2 000	2 000	497 677	484 303	497 143
Surplus/ (Deficit) for the year		5 649	23 714	-	-	-	-	300	300	24 014	216	(4 664)

WC034 Swellendam - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) - 30/04/2024

Vote Description [Insert departmental structure etc]	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	Adjus.	Adjus.	Budget	Adjusted	Adjusted
	A	A1	B	C	D	E	F	G	H			
R thousands												
Revenue by Vote	1											
Vote 1 - Municipal Manager		-	290	-	-	-	-	-	-	290	-	-
Vote 2 - CORPORATE SERVICES		37 190	35 377	-	-	-	-	-	-	35 377	36 596	39 305
Vote 3 - FINANCE SERVICES		68 337	70 408	-	-	-	-	-	-	70 408	73 110	78 082
Vote 4 - ENGINEERS SERVICE		206 888	234 090	-	-	-	-	2 300	2 300	236 390	226 552	249 023
Vote 5 - COMMUNITY SERVICES		96 493	127 224	-	-	-	-	-	-	127 224	88 033	67 901
Vote 6 - COMMUNITY SERVICES CONTINUED		52 801	52 001	-	-	-	-	-	-	52 001	60 227	58 166
Total Revenue by Vote	2	461 709	519 390	-	-	-	-	2 300	2 300	521 690	484 519	492 478
Expenditure by Vote	1											
Vote 1 - Municipal Manager		10 154	9 224	-	-	-	-	-	-	9 224	10 713	11 307
Vote 2 - CORPORATE SERVICES		45 529	47 138	-	-	-	-	-	-	47 138	45 677	48 697
Vote 3 - FINANCE SERVICES		40 536	43 400	-	-	-	-	-	-	43 400	42 711	45 320
Vote 4 - ENGINEERS SERVICE		191 674	210 984	-	-	-	-	2 000	2 000	212 984	212 420	234 463
Vote 5 - COMMUNITY SERVICES		118 877	135 626	-	-	-	-	-	-	135 626	121 286	103 209
Vote 6 - COMMUNITY SERVICES CONTINUED		49 290	49 304	-	-	-	-	-	-	49 304	51 496	54 146
Total Expenditure by Vote	2	456 060	495 677	-	-	-	-	2 000	2 000	497 677	484 303	497 143
Surplus/ (Deficit) for the year	2	5 649	23 714	-	-	-	-	300	300	24 014	216	(4 664)

WC034 Swellendam - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) - 30/04/2024

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	1	A	3	4	5	6	7	8	9	10	+1 2024/25	+2 2025/26
		A	A1	B	C	D	E	F	G	H		
Revenue												
Exchange Revenue												
Service charges - Electricity	2	113 936	113 655	-	-	-	-	-	-	113 655	128 344	144 582
Service charges - Water	2	25 388	22 415	-	-	-	-	-	-	22 415	27 438	29 655
Service charges - Waste Water Management	2	20 521	20 497	-	-	-	-	-	-	20 497	22 128	23 868
Service charges - Waste Management	2	14 707	14 639	-	-	-	-	-	-	14 639	16 077	17 424
Sale of Goods and Rendering of Services		2 736	2 889	-	-	-	-	-	-	2 889	2 873	3 016
Agency services		3 062	2 817	-	-	-	-	-	-	2 817	3 245	3 440
Interest earned from Receivables		1 880	1 709	-	-	-	-	-	-	1 709	2 022	2 172
Interest earned from Current and Non Current Assets		6 660	9 015	-	-	-	-	-	-	9 015	6 676	6 692
Dividends		2	2	-	-	-	-	-	-	2	2	2
Rental from Fixed Assets		867	1 046	-	-	-	-	-	-	1 046	911	956
Licence and permits		1 410	1 230	-	-	-	-	-	-	1 230	1 481	1 555
Operational Revenue		415	2 698	-	-	-	-	-	-	2 698	436	458
Non-Exchange Revenue												
Property rates		57 462	56 353	-	-	-	-	-	-	56 353	62 059	66 713
Surcharges and Taxes		994	960	-	-	-	-	-	-	960	1 054	1 117
Fines, penalties and forfeits		47 744	47 278	-	-	-	-	-	-	47 278	50 132	52 638
Transfer and subsidies - Operational		117 848	155 679	-	-	-	-	2 300	2 300	157 979	117 449	98 886
Interest		324	387	-	-	-	-	-	-	387	340	357
Operational Revenue		3 487	3 433	-	-	-	-	-	-	3 433	3 802	4 147
Gains on disposal of Assets		4 399	5	-	-	-	-	-	-	5	4 618	4 849
Other Gains		12 847	13 211	-	-	-	-	-	-	13 211	13 342	13 857
Total Revenue (excluding capital transfers and contributions)		436 688	469 921	-	-	-	-	2 300	2 300	472 221	464 428	476 385
Expenditure By Type												
Employee related costs		142 965	138 421	-	-	-	-	-	-	138 421	150 617	160 754
Remuneration of councillors		6 083	6 083	-	-	-	-	-	-	6 083	6 387	6 707
Bulk purchases - electricity		95 137	97 690	-	-	-	-	-	-	97 690	109 750	125 591
Inventory consumed		18 928	19 400	-	-	-	-	-	-	19 400	19 685	20 510
Debt impairment		29 302	18 996	-	-	-	-	-	-	18 996	30 999	32 750
Depreciation and amortisation		16 178	20 463	-	-	-	-	-	-	20 463	17 148	18 177
Interest		6 301	8 671	-	-	-	-	-	-	8 671	6 905	6 763
Contracted services		95 295	112 432	-	-	-	-	2 000	2 000	114 432	95 412	75 612
Transfers and subsidies		1 185	1 325	-	-	-	-	-	-	1 325	1 230	1 255
Irrecoverable debts written off		13 613	24 669	-	-	-	-	-	-	24 669	14 302	15 027
Operational costs		30 932	47 528	-	-	-	-	-	-	47 528	31 722	33 847
Losses on disposal of Assets		129	-	-	-	-	-	-	-	-	133	137
Other Losses		12	-	-	-	-	-	-	-	-	13	13
Total Expenditure		456 060	495 677	-	-	-	-	2 000	2 000	497 677	484 303	497 143
Surplus/(Deficit)		(19 372)	(25 756)	-	-	-	-	300	300	(25 456)	(19 875)	(20 758)
Transfers and subsidies - capital (monetary allocations)												
		20 240	44 689	-	-	-	-	-	-	44 689	20 091	16 093
Transfers and subsidies - capital (in-kind)		4 781	4 781	-	-	-	-	-	-	4 781	-	-
Surplus/(Deficit) after capital transfers &		5 649	23 714	-	-	-	-	300	300	24 014	216	(4 664)
Surplus/(Deficit) after income tax		5 649	23 714	-	-	-	-	300	300	24 014	216	(4 664)
Surplus/(Deficit) attributable to municipality		5 649	23 714	-	-	-	-	300	300	24 014	216	(4 664)
Surplus/ (Deficit) for the year		5 649	23 714	-	-	-	-	300	300	24 014	216	(4 664)

WC034 Swellendam - Table B5 Adjustments Capital Expenditure Budget by vote and funding - 30/04/2024

Description	Ref	Budget Year 2023/24										Budget Year	Budget Year
		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	
R thousands		A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H	+1 2024/25	+2 2025/26	
Capital expenditure - Vote													
Multi-year expenditure to be adjusted	2												
Vote 4 - ENGINEERS SERVICE		20 081	25 197	-	-	-	-	-	-	25 197	24 214	20 927	
Vote 6 - COMMUNITY SERVICES CONTINUED		87	-	-	-	-	-	-	-	-	4 227	-	
Capital multi-year expenditure sub-total	3	20 168	25 197	-	-	-	-	-	-	25 197	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	1 298	-	-	-	-	-	-	1 298	126	123	
Vote 3 - FINANCE SERVICES		2 660	2 100	-	-	-	-	-	-	2 100	465	460	
Vote 4 - ENGINEERS SERVICE		16 139	35 043	-	-	-	-	-	-	35 043	904	585	
Vote 5 - COMMUNITY SERVICES		5 605	10 533	-	-	-	-	-	-	10 533	716	455	
Vote 6 - COMMUNITY SERVICES CONTINUED		736	712	-	-	-	-	-	-	712	160	500	
Capital single-year expenditure sub-total		26 162	49 705	-	-	-	-	-	-	49 705	2 401	2 158	
Total Capital Expenditure - Vote		46 330	74 903	-	-	-	-	-	-	74 903	30 841	23 085	
Capital Expenditure - Functional													
Governance and administration		2 918	2 529	-	-	-	-	-	-	2 529	628	628	
Executive and council		8	9	-	-	-	-	-	-	9	-	-	
Finance and administration		2 910	2 520	-	-	-	-	-	-	2 520	628	628	
Community and public safety		1 218	5 843	-	-	-	-	-	-	5 843	4 796	746	
Community and social services		195	463	-	-	-	-	-	-	463	258	126	
Sport and recreation		332	200	-	-	-	-	-	-	200	4 528	120	
Public safety		641	687	-	-	-	-	-	-	687	10	500	
Housing		50	4 494	-	-	-	-	-	-	4 494	-	-	
Economic and environmental services		7 418	9 069	-	-	-	-	-	-	9 069	13 465	9 010	
Planning and development		783	918	-	-	-	-	-	-	918	3	-	
Road transport		6 635	8 152	-	-	-	-	-	-	8 152	13 462	9 010	
Trading services		34 777	57 461	-	-	-	-	-	-	57 461	11 953	12 701	
Energy sources		2 914	11 889	-	-	-	-	-	-	11 889	9 847	5 322	
Water management		20 698	31 306	-	-	-	-	-	-	31 306	1 336	1 337	
Waste water management		5 963	8 873	-	-	-	-	-	-	8 873	464	5 833	
Waste management		5 202	5 393	-	-	-	-	-	-	5 393	307	209	
Total Capital Expenditure - Functional	3	46 330	74 903	-	-	-	-	-	-	74 903	30 841	23 085	
Funded by:													
National Government		16 183	23 846	-	-	-	-	-	-	23 846	20 091	16 093	
Provincial Government		8 838	25 163	-	-	-	-	-	-	25 163	-	-	
District Municipality		-	526	-	-	-	-	-	-	526	-	-	
Transfers recognised - capital	4	25 021	49 535	-	-	-	-	-	-	49 535	20 091	16 093	
Borrowing		3 598	5 717	-	-	-	-	-	-	5 717	3 000	-	
Internally generated funds		17 712	19 651	-	-	-	-	-	-	19 651	7 750	6 992	
Total Capital Funding		46 330	74 903	-	-	-	-	-	-	74 903	30 841	23 085	

WC034 Swellendam - Table B6 Adjustments Budget Financial Position - 30/04/2024

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 Adjus.	Total Adjus.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
ASSETS												
Current assets												
Cash and cash equivalents		89 968	83 371	-	-	-	-	300	300	83 671	108 263	110 014
Trade and other receivables from exchange trans	1	6 332	20 592	-	-	-	-	-	-	20 592	18 129	18 391
Receivables from non-exchange transactions	1	19 641	18 896	-	-	-	-	-	-	18 896	17 938	18 190
Current portion of non-current receivables		43	10	-	-	-	-	-	-	10	10	10
Inventory		7 170	9 112	-	-	-	-	-	-	9 112	10 563	10 938
VAT		17 527	14 802	-	-	-	-	-	-	14 802	7 425	7 425
Other current assets		(3 145)	(2 968)	-	-	-	-	-	-	(2 968)	(2 968)	(2 968)
Total current assets		137 537	143 815	-	-	-	-	300	300	144 115	159 361	162 001
Non current assets												
Investment property		11 353	10 875	-	-	-	-	-	-	10 875	10 860	10 855
Property, plant and equipment		561 418	564 173	-	-	-	-	-	-	564 173	523 331	514 558
Heritage assets		171	171	-	-	-	-	-	-	171	171	171
Intangible assets		284	384	-	-	-	-	-	-	384	361	349
Non-current receivables from non-exchange tran		-	79	-	-	-	-	-	-	79	79	79
Other non-current assets		155	238	-	-	-	-	-	-	238	238	238
Total non current assets		573 803	575 920	-	-	-	-	-	-	575 920	535 040	526 251
TOTAL ASSETS		711 341	719 734	-	-	-	-	300	300	720 034	694 401	688 252
LIABILITIES												
Current liabilities												
Financial liabilities		2 982	4 568	-	-	-	-	-	-	4 568	3 730	4 609
Consumer deposits		4 721	4 923	-	-	-	-	-	-	4 923	5 024	5 140
Trade and other payables from exchange transa		46 674	54 904	-	-	-	-	(2 000)	(2 000)	52 904	33 750	33 840
Trade and other payables from non-exchange tra		10 386	(8 529)	-	-	-	-	2 000	2 000	(6 529)	20 389	20 389
Provisions		21 111	17 699	-	-	-	-	-	-	17 699	17 960	18 239
VAT		21 216	12 441	-	-	-	-	-	-	12 441	5 065	5 065
Total current liabilities		107 090	86 007	-	-	-	-	-	-	86 007	85 918	87 281
Non current liabilities												
Financial Liabilities	1	27 980	23 971	-	-	-	-	-	-	23 971	24 251	21 251
Provisions	1	95 412	102 342	-	-	-	-	-	-	102 342	100 314	100 682
Total non current liabilities		123 392	126 313	-	-	-	-	-	-	126 313	124 565	121 933
TOTAL LIABILITIES		230 482	212 319	-	-	-	-	-	-	212 319	210 483	209 215
NET ASSETS	2	480 859	507 415	-	-	-	-	300	300	507 715	483 917	479 037
COMMUNITY WEALTH/EQUITY												
Accumulated Surplus/(Deficit)		477 359	482 343	-	-	-	-	300	300	482 643	455 845	452 465
Funds and Reserves		3 500	25 072	-	-	-	-	-	-	25 072	28 072	26 572
TOTAL COMMUNITY WEALTH/EQUITY		480 859	507 415	-	-	-	-	300	300	507 715	483 917	479 037

WC034 Swellendam - Table B7 Adjustments Budget Cash Flows - 30/04/2024

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
		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	54 884	-	-	-	-	-	-	54 884	61 817	66 453
Service charges		172 979	173 394	-	-	-	-	-	-	173 394	189 157	210 163
Other revenue		20 129	22 410	-	-	-	-	-	-	22 410	21 339	22 449
Transfers and Subsidies - Operational	1	117 848	151 440	-	-	-	-	2 300	2 300	153 740	117 449	98 886
Transfers and Subsidies - Capital	1	20 240	19 973	-	-	-	-	-	-	19 973	20 091	16 093
Interest		8 864	9 015	-	-	-	-	-	-	9 015	7 016	7 049
Dividends	2		2	-	-	-	-	-	-	2	2	2
Payments												
Suppliers and employees		(377 281)	(390 094)	-	-	-	-	(2 000)	(2 000)	(392 094)	(398 906)	(407 598)
Finance charges		(3 164)	(3 164)	-	-	-	-	-	-	(3 164)	(3 674)	(3 436)
Transfers and Grants	1	(925)	(1 590)	-	-	-	-	-	-	(1 590)	(925)	(925)
NET CASH FROM/(USED) OPERATING ACTIVITIES		15 949	36 271	-	-	-	-	300	300	36 571	13 365	9 137
CASH FLOWS FROM INVESTING ACTIVITIES												
Receipts												
Proceeds on disposal of PPE		4 399	5	-	-	-	-	-	-	5	4 618	4 849
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-	-
Payments												
Capital assets		(46 330)	(74 531)	-	-	-	-	-	-	(74 531)	(30 841)	(23 085)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(41 932)	(74 526)	-	-	-	-	-	-	(74 526)	(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)	(38 289)	-	-	-	-	300	300	(37 989)	(13 348)	(11 596)
Cash/cash equivalents at the year begin:	2	116 145	121 773	-	-	-	-	-	-	121 773	121 773	121 773
Cash/cash equivalents at the year end:	2	90 128	83 484	-	-	-	-	300	300	83 784	108 425	110 178

WC034 Swellendam - Table B8 Cash backed reserves/accumulated surplus reconciliation - 30/04/2024

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
		A	A1	B	C	D	E	F	G	H		
R thousands												
Cash and investments available												
Cash/cash equivalents at the year end	1	90 128	83 484	-	-	-	-	300	300	83 784	108 425	110 178
Other current investments > 90 days		(159)	(113)	-	-	-	-	-	-	(113)	(162)	(163)
Cash and investments available:		89 968	83 371	-	-	-	-	300	300	83 671	108 263	110 014
Applications of cash and investments												
Unspent conditional transfers		10 386	(8 529)	-	-	-	-	2 000	2 000	(6 529)	20 389	20 389
Statutory requirements		3 688	(2 360)	-	-	-	-	-	-	(2 360)	(2 360)	(2 360)
Other working capital requirements	2	24 031	20 567	-	-	-	-	(2 000)	(2 000)	18 567	2 901	2 390
Other provisions		21 111	17 699	-	-	-	-	-	-	17 699	17 960	18 239
Reserves to be backed by cash/investments		3 500	25 072	-	-	-	-	-	-	25 072	22 072	23 572
Total Application of cash and investments:		62 716	52 449	-	-	-	-	-	-	52 449	60 962	62 231
Surplus(shortfall)		27 252	30 922	-	-	-	-	300	300	31 222	47 301	47 784

WC034 Swellendam - Table B9 Asset Management - 30/04/2024

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
R thousands	A	7	8	9	10	11	12	13	14			
		A1	B	C	D	E	F	G	H			
CAPITAL EXPENDITURE												
Total Capital Expenditure to be adjusted	4											
Roads Infrastructure		7 388	9 047	-	-	-	-	-	9 047	13 462	9 010	
Storm water Infrastructure		-	435	-	-	-	-	-	435	-	-	
Electrical Infrastructure		2 854	11 820	-	-	-	-	-	11 820	9 581	4 848	
Water Supply Infrastructure		20 238	30 967	-	-	-	-	-	30 967	1 304	1 304	
Sanitation Infrastructure		6 278	7 253	-	-	-	-	-	7 253	397	5 765	
Solid Waste Infrastructure		381	355	-	-	-	-	-	355	265	165	
Information and Communication Infrastructure		100	650	-	-	-	-	-	650	100	100	
Infrastructure		37 238	60 526	-	-	-	-	-	60 526	25 109	21 192	
Community Facilities		60	210	-	-	-	-	-	210	150	-	
Sport and Recreation Facilities		87	-	-	-	-	-	-	-	4 227	-	
Community Assets		147	210	-	-	-	-	-	210	4 377	-	
Operational Buildings		2 495	440	-	-	-	-	-	440	160	220	
Housing		50	48	-	-	-	-	-	48	-	-	
Other Assets		2 545	488	-	-	-	-	-	488	160	220	
Computer Equipment		240	1 000	-	-	-	-	-	1 000	240	240	
Furniture and Office Equipment		239	644	-	-	-	-	-	644	236	628	
Machinery and Equipment		1 140	2 723	-	-	-	-	-	2 723	569	805	
Transport Assets		4 781	4 866	-	-	-	-	-	4 866	151	-	
Land		-	4 446	-	-	-	-	-	4 446	-	-	
Zoo's, Marine and Non-biological Animals		-	4 446	-	-	-	-	-	4 446	-	-	
Living Resources		-	-	-	-	-	-	-	-	-	-	
TOTAL CAPITAL EXPENDITURE to be adjusted	4	46 330	79 349	-	-	-	-	-	79 349	30 841	23 085	
ASSET REGISTER SUMMARY - PPE (WDV)	5											
Roads Infrastructure		77 971	115 349	-	-	-	-	-	115 349	120 472	115 871	
Storm water Infrastructure		37 210	44 019	-	-	-	-	-	44 019	43 823	43 765	
Electrical Infrastructure		22 828	52 792	-	-	-	-	-	52 792	50 904	46 311	
Water Supply Infrastructure		168 745	110 892	-	-	-	-	-	110 892	81 692	81 561	
Sanitation Infrastructure		98 193	112 379	-	-	-	-	-	112 379	105 479	110 672	
Solid Waste Infrastructure		1 197	7 168	-	-	-	-	-	7 168	2 045	1 690	
Information and Communication Infrastructure		380	647	-	-	-	-	-	647	243	237	
Infrastructure		406 524	443 246	-	-	-	-	-	443 246	404 658	400 108	
Community Facilities		-	-	-	-	-	-	-	-	-	-	
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-	-	
Community Assets		47 286	48 756	-	-	-	-	-	48 756	52 934	48 527	
Heritage Assets		171	171	-	-	-	-	-	171	171	171	
Investment properties		11 353	10 875	-	-	-	-	-	10 875	10 860	10 855	
Other Assets		90 248	27 513	-	-	-	-	-	27 513	24 468	24 519	
Intangible Assets		284	384	-	-	-	-	-	384	361	349	
Computer Equipment		2 633	3 425	-	-	-	-	-	3 425	2 559	2 532	
Furniture and Office Equipment		3 190	3 700	-	-	-	-	-	3 700	3 401	3 764	
Machinery and Equipment		2 722	3 512	-	-	-	-	-	3 512	1 159	1 152	
Transport Assets		8 816	13 818	-	-	-	-	-	13 818	13 946	13 753	
Land		-	20 204	-	-	-	-	-	20 204	20 204	20 204	
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	573 226	575 603	-	-	-	-	-	575 603	534 723	525 934	
EXPENDITURE OTHER ITEMS												
Depreciation & asset impairment		16 178	20 463	-	-	-	-	-	20 463	17 148	18 177	
Repairs and Maintenance by asset class	3	24 109	21 796	-	-	-	2 000	2 000	23 796	25 655	27 951	
Roads Infrastructure		7 322	7 593	-	-	-	2 000	2 000	9 593	7 690	8 082	
Storm water Infrastructure		520	359	-	-	-	-	-	359	536	562	
Electrical Infrastructure		2 510	2 287	-	-	-	-	-	2 287	2 614	2 722	
Water Supply Infrastructure		981	958	-	-	-	-	-	958	1 010	1 041	
Sanitation Infrastructure		1 092	1 136	-	-	-	-	-	1 136	1 137	1 183	
Solid Waste Infrastructure		5 660	3 320	-	-	-	-	-	3 320	6 211	7 417	
Infrastructure		18 086	15 654	-	-	-	2 000	2 000	17 654	19 198	20 997	
Community Facilities		758	715	-	-	-	-	-	715	758	779	
Sport and Recreation Facilities		215	154	-	-	-	-	-	154	221	228	
Community Assets		973	869	-	-	-	-	-	869	979	1 007	
Non-revenue Generating		84	123	-	-	-	-	-	123	87	90	
Investment properties		84	123	-	-	-	-	-	123	87	90	
Operational Buildings		486	599	-	-	-	-	-	599	500	515	
Other Assets		486	599	-	-	-	-	-	599	500	515	
Computer Equipment		25	65	-	-	-	-	-	65	26	27	
Furniture and Office Equipment		14	9	-	-	-	-	-	9	15	15	
Machinery and Equipment		490	588	-	-	-	-	-	588	505	520	
Transport Assets		3 951	3 889	-	-	-	-	-	3 889	4 346	4 781	
TOTAL EXPENDITURE OTHER ITEMS to be adjusted		40 287	42 258	-	-	-	2 000	2 000	44 258	42 804	46 128	
Renewal and upgrading of Existing Assets as % of total capex		61.9%	39.7%						39.7%	62.2%	66.4%	
Renewal and upgrading of Existing Assets as % of deprecn*		177.3%	153.8%						153.8%	111.8%	84.3%	
R&M as a % of PPE		4.2%	3.8%						4.1%	4.8%	5.3%	
Renewal and upgrading and R&M as a % of PPE		9.2%	9.3%						9.6%	8.4%	8.2%	

WC034 Swellendam - Table B10 Basic service delivery measurement - 30/04/2024

Description	Ref	Budget Year 2023/24									Budget Year	Budget Year
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or Prov.	Other	Total	Adjusted	Adjusted	Adjusted
		Budget	Adjusted	Funds	capital	Unavoid.	Govt	Adjus.	Adjus.	Budget	Budget	Budget
	A	A1	B	C	D	E	F	G	H			
Household service targets												
Water:												
Piped water inside dwelling	1	6 429	6 653	6 986	6 693	7 028	7 379	-	28	35	7 028	7 379
Piped water inside yard (but not in dwelling)		-	-	-	-	-	-	-	-	-	-	-
Using public tap (at least min.service level)	2	-	1 360	1 428	1 450	1 523	1 599	-	6	7	1 523	1 599
Other water supply (at least min.service level)		-	-	-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>		6	8	8	8	9	9	-	34	42	9	9
Using public tap (< min.service level)	3	-	-	-	-	-	-	-	-	-	-	-
Other water supply (< min.service level)	3,4	-	464	487	490	515	540	-	2	2	515	540
No water supply		-	27	28	24	25	26	-	0	0	25	26
<i>Below Minimum Service Level sub-total</i>		-	0	1	1	1	1	-	2	3	1	1
Total number of households	5	6	9	9	9	9	10	-	36	45	9	10
Sanitation/sewerage:												
Flush toilet (connected to sewerage)		6 425	6 422	6 743	6 200	6 510	6 836	-	26 289	32 711	6 510	6 836
Flush toilet (with septic tank)		-	-	-	-	-	-	-	-	-	-	-
Chemical toilet		-	1 235	1 297	1 297	1 362	1 430	-	5 386	6 621	-	-
Pit toilet (ventilated)		-	-	-	-	-	-	-	-	-	1 362	1 430
Other toilet provisions (> min.service level)		-	-	-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>		6 425	7 657	8 040	7 497	7 872	8 265	-	31 674	39 331	7 872	8 265
Bucket toilet		-	-	-	-	-	-	-	-	-	-	-
Other toilet provisions (< min.service level)		-	-	464	487	511	537	-	1 999	1 999	511	537
No toilet provisions		-	-	147	152	160	168	-	626	626	160	168
<i>Below Minimum Service Level sub-total</i>		-	-	611	639	671	704	-	2 625	2 625	671	704
Total number of households	5	6 425	7 657	8 651	8 136	8 543	8 970	-	34 300	41 957	8 543	8 970
Energy:												
Electricity (at least min. service level)		-	902	902	745	782	821	-	3 251	4 153	782	821
Electricity - prepaid (> min.service level)		-	5 398	5 586	6 203	6 513	6 839	-	25 141	30 539	6 513	6 839
<i>Minimum Service Level and Above sub-total</i>		-	6 300	6 488	6 948	7 295	7 660	-	28 392	34 692	7 295	7 660
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	-	6 300	6 488	6 948	7 295	7 660	-	28 392	34 692	7 295	7 660
Refuse:												
Removed at least once a week (min.service)		-	6 054	6 271	6 589	-	-	-	12 860	18 914	-	-
<i>Minimum Service Level and Above sub-total</i>		-	6 054	6 271	6 589	-	-	-	12 860	18 914	-	-
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	-	6 054	6 271	6 589	-	-	-	12 860	18 914	-	-
Households receiving Free Basic Service												
Water (6 kilolitres per household per month)	15	4 052 180	3 676 532	-	-	-	-	-	-	3 676 532	4 335 833	4 639 341
Sanitation (free minimum level service)		7 896 500	7 128 037	-	-	-	-	-	-	7 128 037	8 449 255	9 040 703
Electricity/other energy (50kwh per household per month)		2 312 488	1 812 248	-	-	-	-	-	-	1 812 248	2 600 775	2 925 439
Refuse (removed at least once a week)		5 090 437	5 158 000	-	-	-	-	-	-	5 158 000	5 599 481	6 103 434
Informal Settlements		-	-	-	-	-	-	-	-	-	-	-
Cost of Free Basic Services provided (R'000)												
Water (6 kilolitres per indigent household per month)	16	4 052	3 677	-	-	-	-	-	-	3 677	4 336	4 639
Sanitation (free sanitation service to indigent households)		7 897	7 128	-	-	-	-	-	-	7 128	8 449	9 041
Electricity/other energy (50kwh per indigent household per month)		2 312	1 812	-	-	-	-	-	-	1 812	2 601	2 925
Refuse (removed once a week for indigent households)		5 090	5 158	-	-	-	-	-	-	5 158	5 599	6 103
Cost of Free Basic Services provided - Informal Formal Settlements (R'000)		-	-	-	-	-	-	-	-	-	-	-
Total cost of FBS provided		19 352	17 775	-	-	-	-	-	-	17 775	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)												
Property rates (tariff adjustment) (impermissible values per section 17 of MF)	17	-	-	-	-	-	-	-	-	-	-	-
Property rates exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA)		4 654	6 058	-	-	-	-	-	-	6 058	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	6 058	-	-	-	-	-	-	6 058	5 026	5 403