

SWELLEN DAM MUNICIPALITY



Monthly Budget Statement April 2023

In-Year Report of the Municipality

Prepared in terms of Section 71 of the Local Government Municipal Finance Management Act, (Act 56 of 2003) and the Municipal Budget and Reporting Regulations, Government Gazette 32141, 17 January 2009.

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Glossary

“Approved budget” means an annual budget approved by Council.

“Adjustment budget” means the revision of the annual budget in terms of section 28 of the MFMA.

“Allocations” means the money received from the Provincial or National Government or other municipalities.

“Annual budget” means the financial plan of the Swellendam Municipality.

“Budget-related policy” means a policy of the municipality affecting or affected by the annual budget, including the tariff policy, rates policy, credit control, and debt collection policy.

“Budget Year” means the financial year for which an annual budget is to be approved in terms of section 16 (1).

“Capital expenditure” is the spending on assets such as land, buildings, and machinery. Any capital expenditure must be reflected as a non-current asset on the municipality's statement of financial position.

“Cash flow statement” means a statement including only actual receipts and expenditures by the municipality. Cash payments and receipts do not always coincide with budgeted timings. For example, when an invoice is received by the municipality it is shown as expenditure in the month it is received, even though it may not be paid in the same period. The same principle applies to cash receipts. The municipality recognises the revenue on the date of billing whilst payment may not appear in the same period; the receipt is recognised at the date of receipt.

“DORA” means the Division of Revenue Act that shows the total annual allocations made by national to provincial and local government.

“Equitable Share” is a financial allocation in the form of an unconditional grant that enables municipalities to provide basic services to poor households, and to enable municipalities with limited own resources to afford basic administrative and governance capacity and perform core municipal functions.

“Fruitless and wasteful expenditure” is an expenditure that was made in vain and would have been avoided had reasonable care been exercised.

“Vote” means one of the main segments into which a budget of a municipality is divided for the appropriation of money for the different departments of the

municipality. In Swellendam Municipality this means at directorate level. The votes for Swellendam Municipality therefore are:

- Municipal Manager;
- Corporate Services;
- Financial Services;
- Engineers Services; and
- Community Services.

PART 1 – IN-YEAR REPORT

1. MAYOR'S REPORT

The report is prepared by the Director of Financial Services. The implementation of the budget is summarised under the executive summary.

The information in the report reflects the transactions for the period posted until 30 April 2023.

Additional clarity on the content of this report or answers to any questions is available from the Director of Financial Services.

2. RESOLUTIONS

If an in-year report is tabled in the municipal council, the following matters as part of the documentation must be presented:

- 2.1 It is recommended that the council takes note of the monthly budget statement report and supporting documents for April 2023 as per the below tables:
 - 2.1.1 Table C1 – Monthly budget statement summary;
 - 2.1.2 Table C2 – Monthly budget statement – Financial Performance standard classification (summary per government finance statistics functions and sub-functions);
 - 2.1.3 Table C3 – Monthly budget statement – Financial Performance standard classification (revenue and expenditure by municipal vote);
 - 2.1.4 Table C4 – Monthly budget statement – Financial Performance (revenue by source and expenditure by type);
 - 2.1.5 Table C5 – Monthly budget statement – Capital expenditure;
 - 2.1.6 Table C6 – Monthly budget statement – Financial Position; and
 - 2.1.7 Table C7 – Monthly budget statement – Cash flows.

3. EXECUTIVE SUMMARY

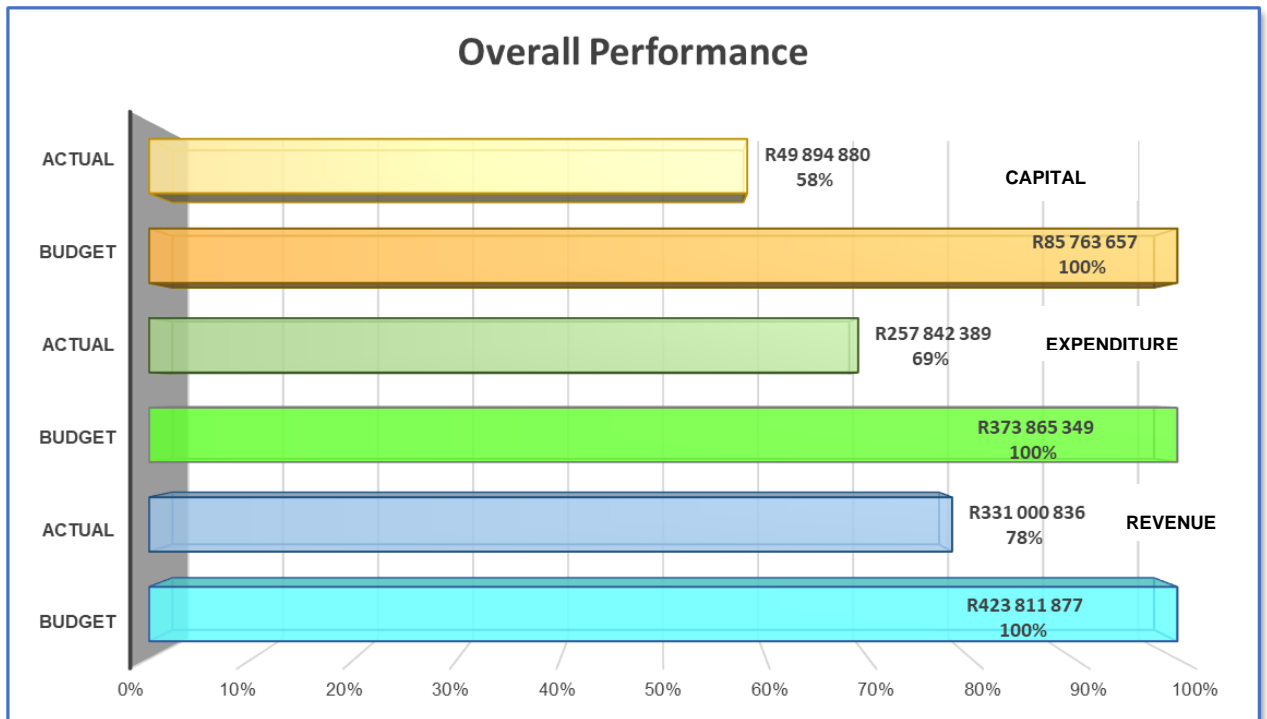
Currently all the "2021/22 audited outcome" columns reflect the amounts as per the 2021/22 audited figures. The external audit for 2021/2022 has been finalised in November 2022 and changes, where necessary, were made accordingly in the Section 71 report.

The detail of the information below can be found in Section 4 of this report Table C2 (Summary per government finance statistics functions and sub-functions), Table C3 (Summary per municipal vote), and Table C4 (Summary by revenue source and expenditure type). The latter is used to provide the executive summary.

3.1 Overall financial position on the capital and operating budget

The following table summarises the overall financial position on the capital and operating budgets:

Description	Revenue R'000	Operating Expenditure R'000	Capital Expenditure R'000
Original budget	404 899	380 981	59 893
Adjustment budget	423 812	373 865	85 764
SDBIP planned YTD	344 234	276 724	55 788
Actual YTD	331 001	257 842	49 895
Percentage of planned SDBIP	96,16%	93,18%	89,44%
Percentage of total budget	78,10%	68,97%	58,18%



3.2 Revenue by source

The figures represented in this section are the accrued amounts and not actual cash receipts; in other words, the amounts billed for property rates, service charges and interest as it becomes due.

The total revenue excluding capital transfers and contributions for April 2023 is R18,1 million. The year-to-date revenue is R288,6 million.

Refer to table C4 for more detail.

The comparisons of the major sources of revenue (Property rates and service charges) are illustrated in figures 1 to 5 below.

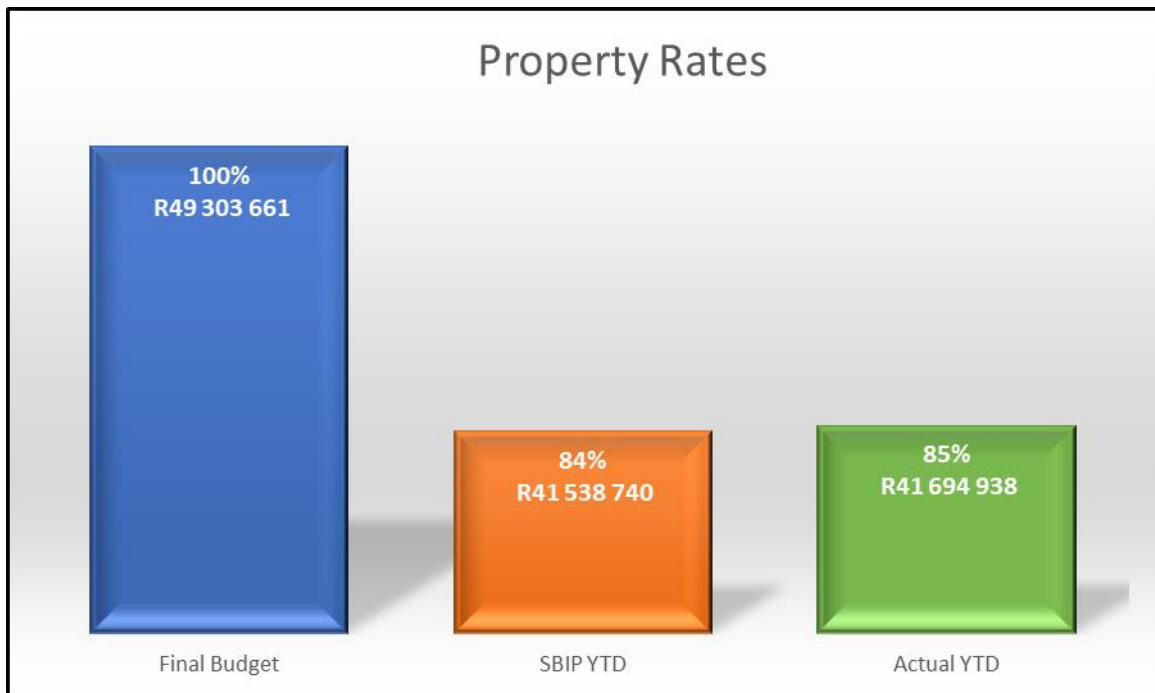


Figure 1 – Property rates

The property rates are levied every month, except for state departments which are levied yearly in July. The amount raised as reflected for the actual year to date represents 84,6% of the budget amount.

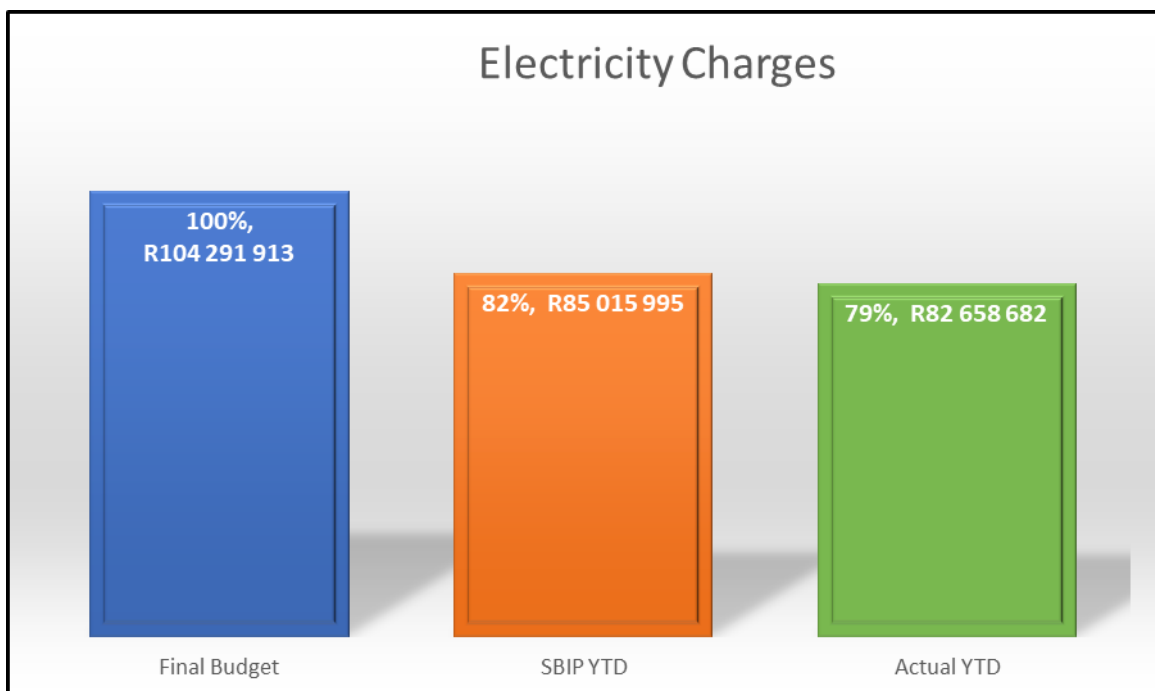


Figure 2 – Electricity service charges

The electricity amount raised as reflected for the actual year to date represents 79,3% of the budget amount. The spending is lower than expected due to households saving on electricity usage and due to loadshedding.

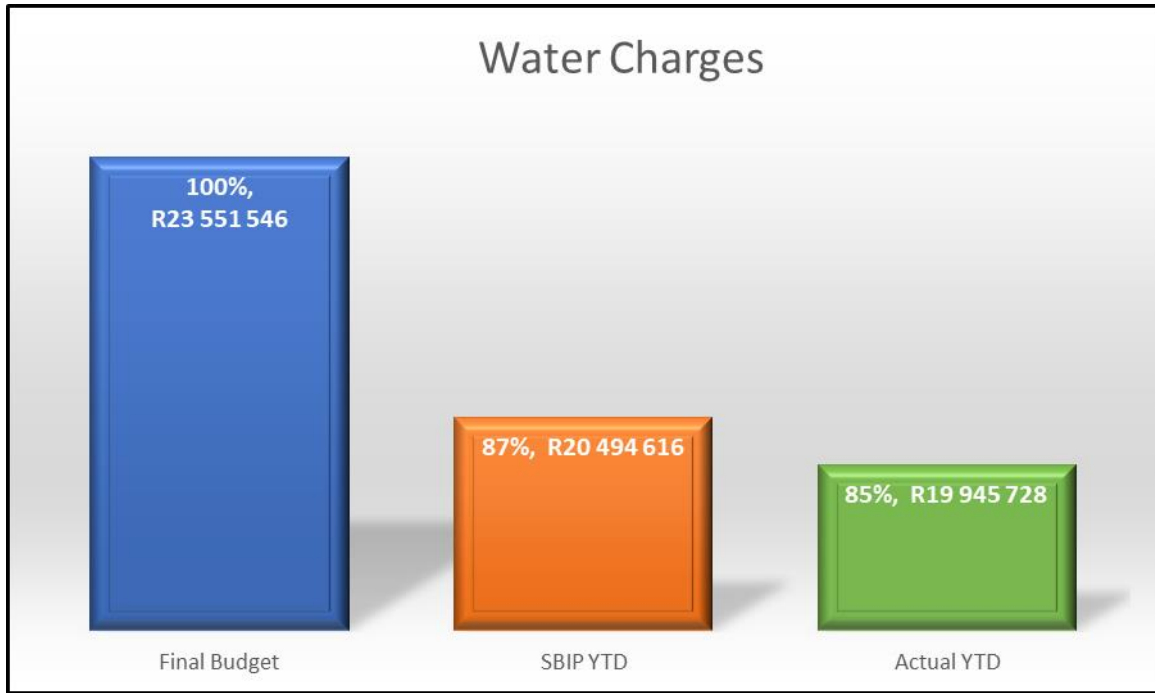


Figure 3 – Water service charges

The water amount raised as reflected for the actual year to date represents 84,6% of the budget amount. The upcoming winter season will affect the water consumption.

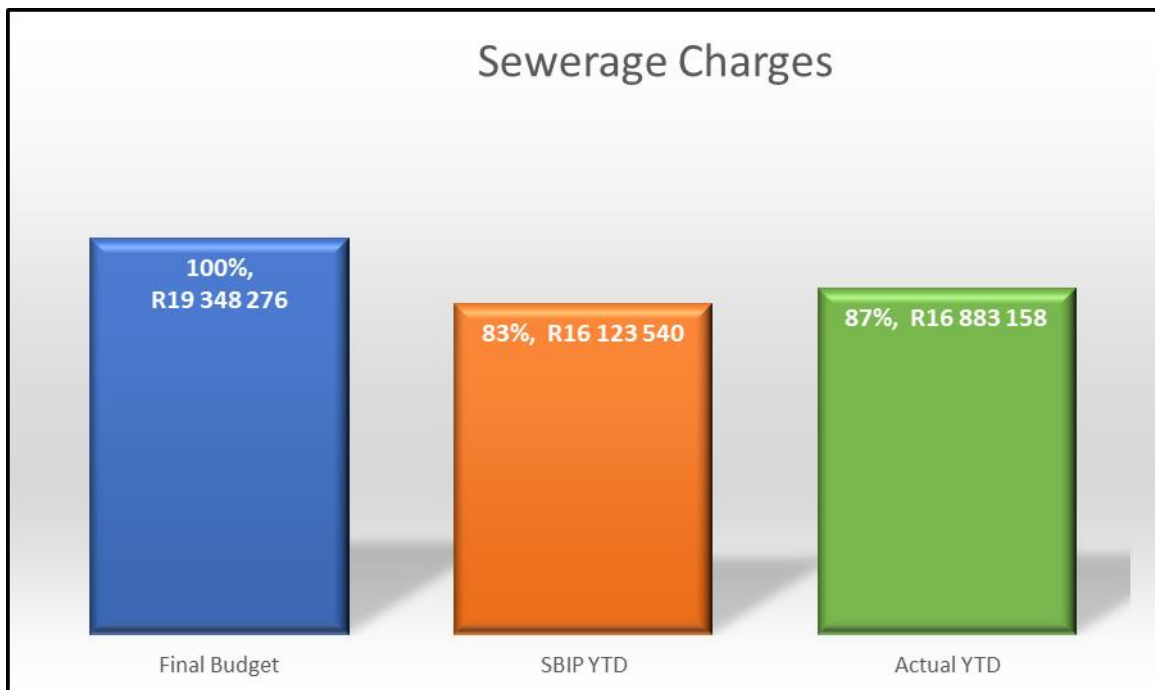


Figure 4 – Sanitation service charges

The sanitation amount raised as reflected for the actual year to date represents 87,3% of the budget amount. The sanitation levies are a very stable stream of revenue.

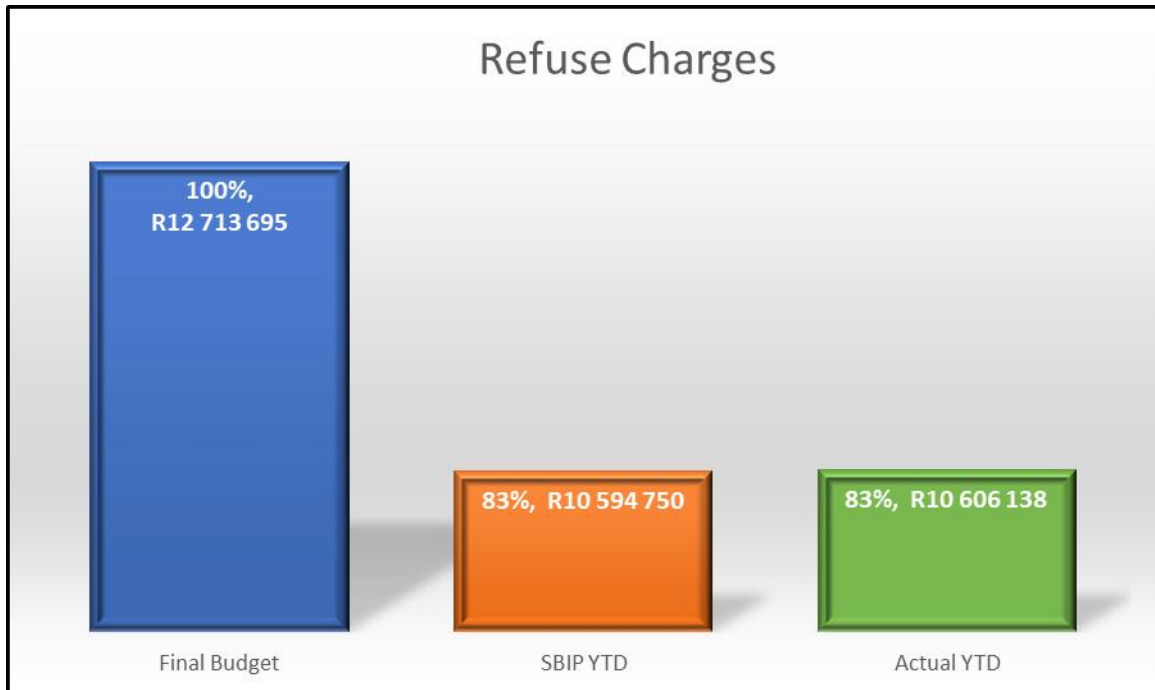


Figure 5 – Refuse removal service charges

The refuse amount raised as reflected for the actual year to date represents 83,4% of the budget amount. The refuse removal levies are also a very stable stream of revenue.

The other sources of revenue that have material variances in rand values are as follows:

Interest earned – outstanding debtors

The budget amount for interest earned – outstanding debtors is R2,1 million, whilst the year-to-date budget based on history is R1,9 million, whilst the year-to-date actual revenue is R1,1 million. This represents 50,2% of the budget amount. The reason for this adverse variance is mainly due to the fact that more revenue was received from interest on outstanding debtors up to date, than expected. Also, the actual revenue to date is less than the estimated budget to date and will come in line during the financial year with the total budget.

Transfers and subsidies - Operating

The budget amount for transfers and subsidies - operating is R65,8 million, whilst the year-to-date budget based on history is R57,9 million, whilst the year-to-date actual revenue is R52,4 million. This represents 79,5% of the budget amount. The reason for this adverse variance from the year-to-date budget is since the actual revenue to date is less than the estimated budget to date and will come in line during the financial year with the total budget.

Gains

The budget amount for gains is R16,6 million, whilst the year-to-date budget based on history is R10,1 million, whilst the year-to-date actual revenue is R11,3 million. This represents 68,1% of the budget amount. The reason for this adverse variance from the year-to-date budget is since the actual revenue to date was more than the estimated budget to date and will come in line during the financial year with the total budget.

3.3 Operating expenditure by type

The figures in this section should represent the accrued amounts; in other words, when the goods have been ordered, received or the invoice has been completed (reconciled with goods received and prices quoted) it should be captured as an expense. Shadow figures are reflected on the financial system once an order is issued. This action serves as a budgetary control mechanism and no actual financial entries are passed. These figures cannot be used for reporting purposes. The amounts included as expenditure are currently only those for which a payment run has been completed.

The total actual expenditure amounts to R257,8 million, while the monthly actual expenditure for April 2023 amounts to R19,1 million. The total budget is R373,9 million and the year-to-date budget is R276,7 million which represents an underspending of 7% for the year-to-date. The breakdown is as follows:

Description	Adjustment Budget	Monthly actual	YearTD actual	% Spend
Employee related costs	R 126 481 306.00	R 8 679 312.77	R 90 881 183.84	72%
Remuneration of councillors	R 6 188 083.00	R 464 543.50	R 4 474 699.68	72%
Debt impairment	R 41 866 294.00	R -	R 29 611 717.93	71%
Depreciation & asset impairment	R 15 261 999.00	R 8.75	R 11 446 499.25	75%
Finance charges	R 6 538 534.00	R 56 314.63	R 2 733 461.03	42%
Bulk purchases	R 84 631 314.00	R 5 566 094.91	R 59 397 796.61	70%
Other materials	R 18 086 504.00	R 1 886 806.44	R 14 847 158.37	82%
Contracted services	R 43 482 031.00	R 1 224 973.69	R 23 342 626.69	54%
Transfers and subsidies	R 1 165 000.00	R 8 035.00	R 436 832.50	37%
Other expenditure	R 30 026 680.00	R 1 261 305.87	R 20 670 413.10	69%
Losses	R 137 604.00	R -	R -	0%
Total	R 373 865 349.00	R 19 147 395.56	R 257 842 389.00	69%

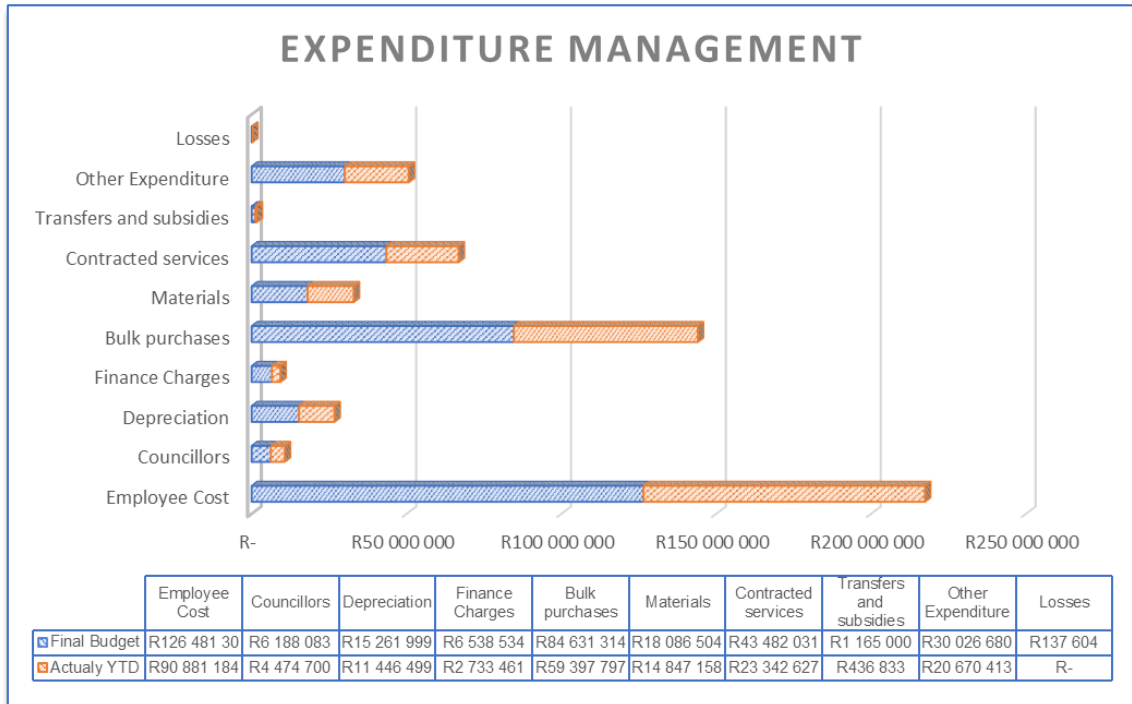


Figure 6 – Expenditure Management

The sources of expenditure that have material variances in rand value are as follows:

Debt Impairment

The budget for debt impairment is R41,9 million, while the year-to-date budget based on history is R25,9 million of which R29,6 million has been expended and represents 70,7% of the budget amount. It is uncertain whether debt will be written off at this stage; this decision will be made by the council during the year. The provision for the bad debt journal will be finalised during the compilation of the 2022/2023 financial statements and the year-end processes.

Depreciation and asset impairment

The budget for depreciation and asset impairment is R15,3 million, while the year-to-date budget based on history is R12,9 million of which R11,4 million has been expended and represents 74,9% of the budget amount. This expenditure only occurs on a quarterly basis and will be in line at the end of each quarter.

Contracted services

The budget for contracted services is R43,5 million, while the year-to-date budget based on history is R32,8 million of which R23,3 million has been expended and represents 53,7% of the budget amount. The reason for this adverse variance from the year-to-date budget is since the actual contracted services to date was less than the estimated budget to date and will come in line during the financial year with the total budget.

Transfers and subsidies

The budget for transfers and subsidies is R1,2 million, while the year-to-date budget based on history is R0,7 million of which R0,4 million has been expended and represents 37,5% of the budget amount. Expenditure will come in line during the financial year. Furthermore, certain transfers and subsidies only occur on specific due dates.

Other expenditure

The budget for other expenditure is R30,0 million, while the year-to-date budget based on history is R23,9 million of which R20,7 million has been expended and represents 68,8% of the budget amount. The reason for this adverse variance from the year-to-date budget is since the actual other expenditure to date was less than the estimated budget to date and will come in line during the financial year with the total budget.

3.4 Operating expenditure by municipal voteMunicipal Manager

The budget for Municipal Manager is R9,1 million of which R4,0 million has been expended and represents 44,0% of the budget amount.

Corporate services

The budget for Corporate Services is R44,7 million of which R24,3 million has been expended and represents 54,4% of the budget amount.

Financial services

The budget for Financial Services is R37,7 million of which R27,9 million has been expended and represents 74,1% of the budget amount.

Engineers services

The budget for Engineers Services is R172,9 million of which R125,5 million has been expended and represents 72,6% of the budget amount.

Community services

The budget for Community Services is R109,4 million of which R76,1 million has been expended and represents 69,5% of the budget amount.

3.5 Capital expenditure

The budget amount for capital expenditure is R85,8 million of which R49,9 million has been expended to date. This represents 58,2% of the budgeted amount.

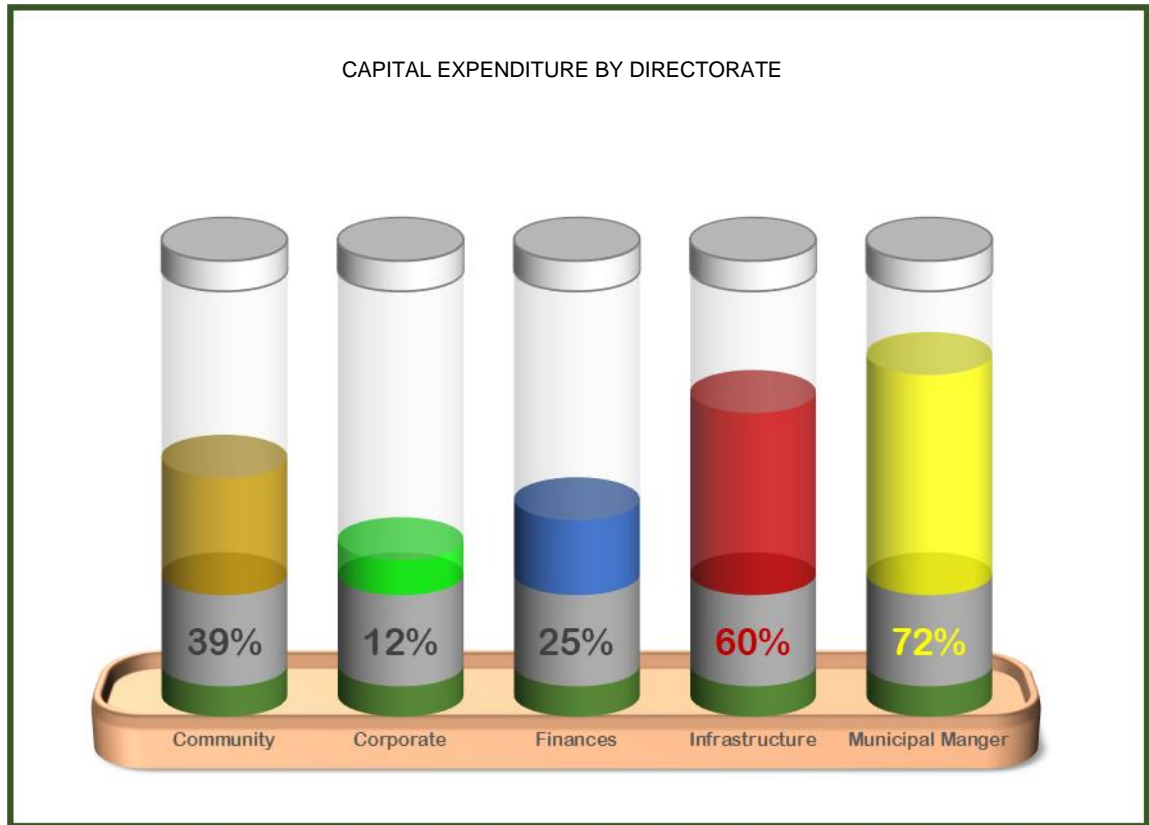


Figure 7 – Capital Expenditure by Directorate

We have capital commitments that amounts up to R4 437 220,42 on 30 April 2023. Measures were implemented to ensure that the capital budget for 2022/2023 will be spent.

Refer to page 30 for further details in respect of grant progress.

3.6 Payment Rate

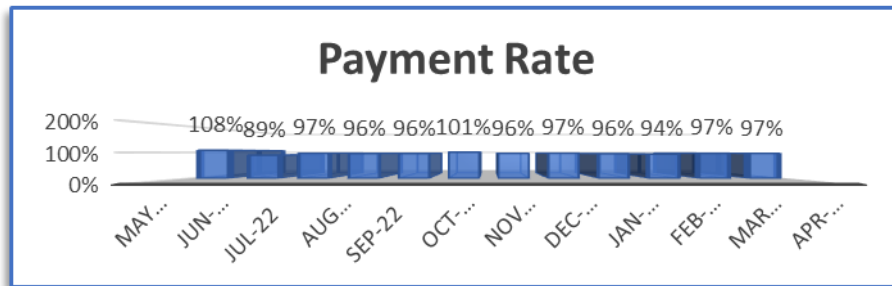
The following important trend on the payment rate for the first 10 months of the year must be noted:

- The payment rate for this year was only once above last year average i.e Oct 22 at 101%;
- The average payment rate has steadily decreased to below 98% and the average stands at 96,8%. This means that we will have to adjust our budget cashflows down to 96,8%;

- This financial year suburbs payment rates dropped below 90%, Railton (Sep, Dec, Feb and April), Barrydale (Dec and April), Malagas (Dec and April), Suurbraak (Jan, Feb and April), Infanta (April), Infanta Park (Feb and April);
- The estimate cash implication per month is +-R320 000, projected to R3,9 million per annum based on current rates. This was calculated on last year's average of 98% compared to this year's projection of 96,8%.

It is clear from the above that fuel, food, interest rates, inflation, etc. have an impact on the residents of Swellendam. Our communities increasingly struggle to pay their monthly bills.

This place enormous pressure on the budget as affordability becomes a reality for the municipality. Taking into account the projected energy loss of R3,2 million with increased diesel costs of R1,2 million, the municipality's budget is under immense pressure and this will continue for the next budget year.



3.7 Financial Position

The breakdown of the financial position can be seen below:

3.7.1 Current assets and liabilities

Cash

The actual total cash available as at 30 April 2023 amounts to R77,7 million.

Trade and other payables

The trade and other payables amount to R45,6 million.

Breakdown	Prior year Balances	Year to date Balances
Payments received in advance	1 861 602.93	1 661 439.57
Salary control	-	-25 454.58
Trade payables	50 172 385.35	3 920 718.75
Un-identified deposits	-	211 077.91
Other payables	6 895 962.00	6 134 288.57
Unspent conditional grants	15 350 337.26	33 717 845.26
Total	74 280 287.54	45 619 915.48

Payments received in advance

This is due to payments made by account holders in advance for service charges, property rates and rates clearances.

Salary control

Salary control consists out of salary control and pension control accounts.

Trade Payables

The trade payables mainly comprise out of orders received, but not yet invoiced. It consists out of payables and accruals, licenses and registration, bulk electricity, employee deductions, skills control and bonuses.

Un-identified deposits

Payments deposited into the municipality's bank account that cannot be identified are receipted in the unidentified deposits suspense account. The allocation, once known, will most definitely influence consumer debtors or other debtors.

Other payables

The other payables account comprises out of output VAT received, retentions, accrued interest, the Auditor-General account and prepaid electricity that was generated from revenue.

Unspent conditional grants

Unspent conditional grants consist out of funds received for a specific purpose and of which that portion of the conditional grant has not been spent for the specified purpose yet.

3.7.2 Non-current assets and liabilities

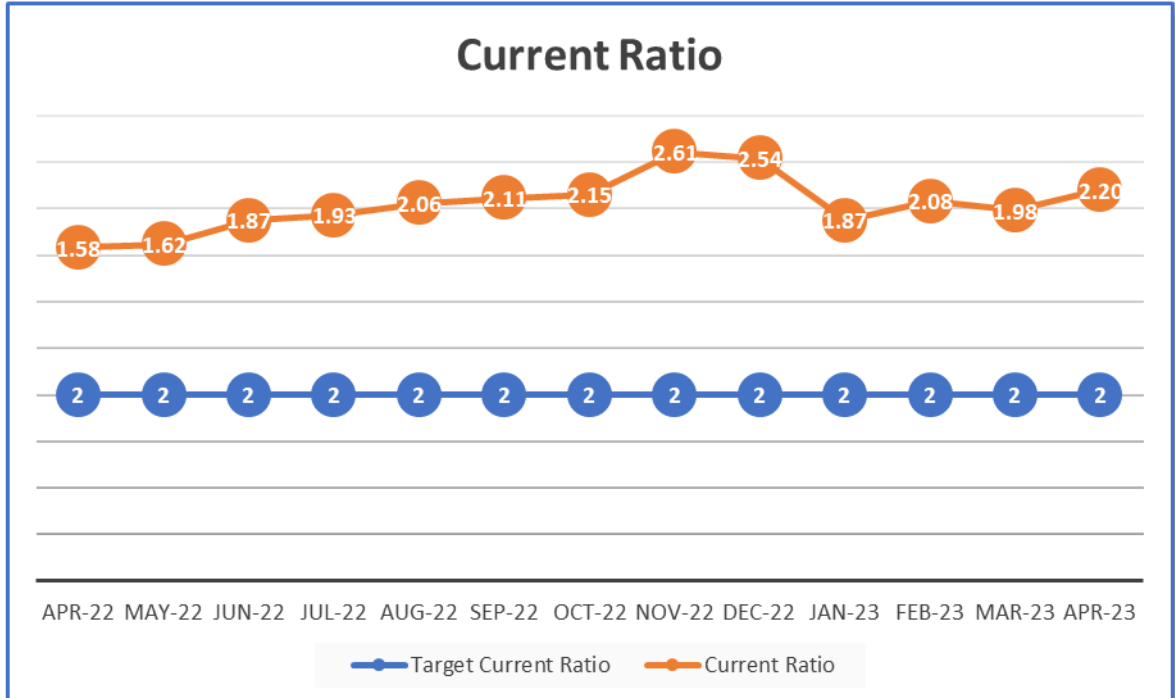
The value of non-current liabilities increased in the current financial period mainly due to an additional loan of R4,2 million. This together with year-end journals which will be processed will ensure that the correct amounts are reflected on the Statement of Financial Position at year-end.

3.7.3 Financial ratios

Liquidity ratio

This measure estimates whether the municipality can pay debts due within one year from assets that it expects to turn into cash within that year. A ratio of less than one is often a cause for concern, particularly if it persists for any length of time. The target which should always be aimed for is a ratio of 2:1. The ratio is currently 2,20:1, which is good. The municipality will be able to overcome its short-term debt.

Current ratio	
Total current assets	Total current liabilities
147 790 794	67 080 418
2.20	



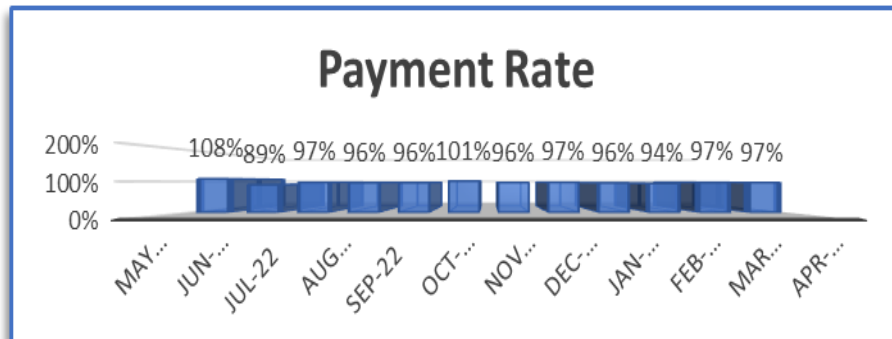
Gearing ratio

Gearing measures, the proportion of assets invested in the municipality that is financed by borrowing. The higher the level of borrowing the higher is the risk to the municipality, since the payment of interest and repayment of debts are not "optional". If the financial leverage ratio of a company is higher than 100%, it indicates financial weakness. The municipality is in a good position as can be seen by the low 4%, but the municipality must ensure in the future that borrowing should be limited for revenue-generated assets only.

Gearing ratio	
Borrowing	Net Assets
20 308 484	498 780 783
4%	

Payment ratio of debtors

The payment ratio of debtors is an indication of how efficient the municipality is at collecting its debtors. Debtors are paid within 30 days, thus receipts received in April 2023 was billed in March 2023. For April 2023, the payment ratio of receipts was 96,56%. The year-to-date payment ratio is 96,84%. The municipality has various debtor controls in place and always strives for a 100% payment ratio, to increase the cashflow.



3.8 Cash Flow

The detail of this section can be found in Section 4 of this report Table C7 (Financial Position). The balance at the end of the period for the Cash Flow Statement amounts to R107,7 million.

4. IN-YEAR BUDGET STATEMENT TABLES

4.1 Monthly budget statement

4.1.1 Table C1: Monthly Budget Statement Summary

This table provides a summary of the most important information by pulling its information from the other tables to follow.

WC034 Swellendam - Table C1 Monthly Budget Statement Summary - M10 April

Description	2021/22	Budget Year 2022/23							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	45 860	50 336	49 304	3 825	41 695	41 539	156	0%	49 304
Service charges	153 563	170 317	159 905	11 695	130 094	132 229	(2 135)	-2%	159 905
Investment revenue	4 294	4 960	6 460	691	5 754	5 384	371	7%	6 460
Transfers and subsidies	63 575	57 756	65 841	878	52 358	57 981	(5 623)	-10%	65 841
Other own revenue	59 302	75 764	74 737	1 013	58 704	56 011	2 693	5%	74 737
Total Revenue (excluding capital transfers and contributions)	326 594	359 133	356 248	18 102	288 605	293 144	(4 538)	-2%	356 248
Employee costs	113 898	132 080	126 481	8 679	90 881	95 802	(4 921)	-5%	126 481
Remuneration of Councillors	5 616	5 833	6 188	465	4 475	4 865	(390)	-8%	6 188
Depreciation & asset impairment	14 398	14 932	15 262	0	11 446	12 883	(1 437)	-11%	15 262
Finance charges	4 547	6 525	6 539	56	2 733	2 945	(211)	-7%	6 539
Inventory consumed and bulk purchases	93 480	106 805	102 718	7 453	74 245	76 783	(2 538)	-3%	102 718
Transfers and subsidies	446	1 294	1 165	8	437	661	(224)	-34%	1 165
Other expenditure	92 330	113 511	115 513	2 486	73 625	82 786	(9 161)	-11%	115 513
Total Expenditure	324 716	380 981	373 865	19 147	257 842	276 724	(18 882)	-7%	373 865
Surplus/(Deficit)	1 878	(21 847)	(17 617)	(1 045)	30 763	16 419	14 343	87%	(17 617)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	81 647	45 766	67 564	1 624	42 396	49 630	(7 234)	-15%	67 564
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) & Transfers and subsidies - capital (in-kind - all)	615	-	-	-	-	1 461	(1 461)	-100%	-
Surplus/(Deficit) after capital transfers & contributions	84 140	23 918	49 947	578	73 158	67 510	5 649	8%	49 947
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	84 140	23 918	49 947	578	73 158	67 510	5 649	8%	49 947
Capital expenditure & funds sources									
Capital expenditure	95 095	59 893	85 764	1 880	49 895	55 788	(5 893)	-11%	85 764
Capital transfers recognised	81 659	45 766	67 564	1 624	42 396	45 166	(2 770)	-6%	67 564
Borrowing	-	8 550	9 700	6	4 250	6 585	(2 336)	-35%	9 700
Internally generated funds	13 436	5 578	8 500	250	3 250	4 037	(787)	-19%	8 500
Total sources of capital funds	95 095	59 893	85 764	1 880	49 895	55 788	(5 893)	-11%	85 764
Financial position									
Total current assets	150 943	86 660	142 143		147 791				142 143
Total non current assets	473 404	521 555	543 780		522 931				543 780
Total current liabilities	94 705	57 107	91 816		67 080				91 816
Total non current liabilities	104 379	118 725	118 897		104 860				118 897
Community wealth/Equity	425 263	432 383	475 210		498 781				475 210
Cash flows									
Net cash from (used) operating	98 133	45 602	68 026	(6 869)	100 714	56 688	(44 026)	-78%	68 026
Net cash from (used) investing	(91 836)	(53 654)	(80 798)	(2 134)	(47 786)	(67 331)	(19 546)	29%	(80 798)
Net cash from (used) financing	(2 787)	5 678	9 876	(19)	(2 679)	8 230	10 909	133%	9 876
Cash/cash equivalents at the month/year end	113 324	56 238	110 429	-	107 680	110 911	3 232	3%	110 429
Debtors & creditors analysis									
	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	18 078	2 262	826	611	798	641	3 029	16 301	42 546
Creditors Age Analysis									
Total Creditors	2 520	68	26	93	-	-	44	2	2 753

4.1.2 Table C2: Monthly Budget Statement - Financial Performance (standard classification)

WC034 Swellendam - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M10 April

Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
<i>Governance and administration</i>		89 438	89 381	95 002	3 026	81 652	79 837	1 815	2%	95 002
Executive and council		19 836	27 314	31 998	(1 071)	30 273	27 316	2 958	11%	31 998
Finance and administration		69 602	62 067	63 004	4 098	51 379	52 521	(1 142)	-2%	63 004
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		116 574	98 678	105 617	965	77 742	85 367	(7 625)	-9%	105 617
Community and social services		18 209	7 123	7 835	532	5 454	6 577	(1 123)	-17%	7 835
Sport and recreation		1 877	1 508	798	82	726	679	47	7%	798
Public safety		48 859	55 187	50 899	240	41 631	39 707	1 924	5%	50 899
Housing		47 630	34 860	46 085	111	29 931	38 404	(8 473)	-22%	46 085
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		2 019	8 474	11 898	445	7 793	9 852	(2 059)	-21%	11 898
Planning and development		1 883	1 311	3 042	80	2 495	2 898	(402)	-14%	3 042
Road transport		136	7 163	8 856	365	5 298	6 954	(1 657)	-24%	8 856
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		200 824	208 366	211 294	15 289	163 814	169 179	(5 365)	-3%	211 294
Energy sources		116 925	115 904	112 553	7 584	84 765	88 020	(3 255)	-4%	112 553
Water management		41 214	45 846	51 280	4 693	41 543	41 606	(63)	0%	51 280
Waste water management		26 186	28 420	29 566	1 766	23 496	24 640	(1 144)	-5%	29 566
Waste management		16 498	18 196	17 895	1 246	14 010	14 912	(902)	-6%	17 895
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	408 856	404 899	423 812	19 726	331 001	344 234	(13 233)	-4%	423 812
Expenditure - Functional										
<i>Governance and administration</i>		83 768	100 908	100 805	4 951	65 089	72 243	(7 154)	-10%	100 805
Executive and council		24 710	30 881	31 277	1 530	14 662	16 586	(1 924)	-12%	31 277
Finance and administration		56 913	67 440	67 882	3 412	49 986	54 300	(4 314)	-8%	67 882
Internal audit		2 144	2 588	1 646	8	441	1 357	(916)	-68%	1 646
<i>Community and public safety</i>		67 681	79 986	80 834	2 326	57 753	61 504	(3 752)	-6%	80 834
Community and social services		8 523	9 863	9 584	541	6 618	7 752	(1 134)	-15%	9 584
Sport and recreation		10 897	11 770	11 870	833	9 457	9 839	(382)	-4%	11 870
Public safety		36 912	50 587	47 424	760	37 391	33 952	3 439	10%	47 424
Housing		11 350	7 766	11 956	192	4 286	9 961	(5 675)	-57%	11 956
Health		-	-	1	-	1	1	-	-	1
<i>Economic and environmental services</i>		23 883	30 894	30 916	1 940	24 105	24 374	(269)	-1%	30 916
Planning and development		5 144	7 533	7 077	458	4 964	5 455	(491)	-9%	7 077
Road transport		18 600	22 436	23 214	1 387	18 659	18 562	97	1%	23 214
Environmental protection		139	924	625	94	482	357	125	35%	625
<i>Trading services</i>		148 593	167 846	159 843	9 931	110 704	117 559	(6 855)	-6%	159 843
Energy sources		99 131	109 476	101 908	6 462	70 430	73 785	(3 355)	-5%	101 908
Water management		15 523	23 983	25 354	2 176	20 260	20 338	(78)	0%	25 354
Waste water management		17 429	13 649	13 448	593	9 029	10 411	(1 382)	-13%	13 448
Waste management		16 510	20 737	19 133	700	10 986	13 026	(2 040)	-16%	19 133
<i>Other</i>		791	1 347	1 467	-	191	1 043	(852)	-82%	1 467
Total Expenditure - Functional	3	324 716	380 981	373 865	19 147	257 842	276 724	(18 882)	-7%	373 865
Surplus/ (Deficit) for the year		84 140	23 918	49 947	578	73 158	67 510	5 649	8%	49 947

This table reflects the operating budget (Financial Performance) in the standard classifications which are the government finance statistics functions and sub-functions. These are used by National Treasury to assist the compilation of national and international accounts for comparison purposes, regardless of the unique organisational structures used by the different institutions.

4.1.3 Table C3: Monthly Budget Statement - Financial

The budget is approved by the council on the municipal vote level. The municipal votes reflect the organisational structure of the municipality.

WC034 Swellendam - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M10 April

Vote Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote	1									
Vote 1 - MUNICIPAL MANAGER		817	-	3 101	23	2 292	2 876	(583)	-20.3%	3 101
Vote 2 - CORPORATE SERVICES		21 555	30 550	34 741	(838)	32 498	29 415	3 083	10.5%	34 741
Vote 3 - FINANCE SERVICES		54 987	59 909	59 959	3 920	49 088	50 229	(1 141)	-2.3%	59 959
Vote 4 - ENGINEERS SERVICE		198 410	197 443	202 385	14 408	155 308	161 369	(6 061)	-3.8%	202 385
Vote 5 - COMMUNITY SERVICES		82 748	60 516	72 091	1 932	49 644	60 109	(10 465)	-17.4%	72 091
Vote 6 - COMMUNITY SERVICES CONTINUED		50 339	56 482	51 534	280	42 171	40 237	1 934	4.8%	51 534
Total Revenue by Vote	2	408 856	404 899	423 812	19 726	331 001	344 234	(13 233)	-3.8%	423 812
Expenditure by Vote	1									
Vote 1 - MUNICIPAL MANAGER		10 244	10 055	9 088	325	4 003	7 180	(3 177)	-44.2%	9 088
Vote 2 - CORPORATE SERVICES		37 653	45 884	44 650	2 274	24 294	26 595	(2 301)	-8.7%	44 650
Vote 3 - FINANCE SERVICES		29 102	38 109	37 749	1 742	27 972	30 850	(2 878)	-9.3%	37 749
Vote 4 - ENGINEERS SERVICE		155 306	177 735	172 966	10 945	125 490	130 374	(4 884)	-3.7%	172 966
Vote 5 - COMMUNITY SERVICES		54 396	59 521	62 632	3 207	39 450	48 469	(9 019)	-18.6%	62 632
Vote 6 - COMMUNITY SERVICES CONTINUED		38 014	49 677	46 780	654	36 634	33 256	3 378	10.2%	46 780
Total Expenditure by Vote	2	324 716	380 981	373 865	19 147	257 842	276 724	(18 882)	-6.8%	373 865
Surplus/ (Deficit) for the year	2	84 140	23 918	49 947	578	73 158	67 510	5 649	8.4%	49 947

4.1.4 Table C4: Monthly Budget Statement - Financial Performance (revenue and expenditure)

This table reflects the operating budget and actual figures of the Financial Performance. The table informs the actual performance on the revenue by source and the expenditure by type against the approved annual budget.

WC034 Swellendam - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M10 April

Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue By Source										
Property rates		45 860	50 336	49 304	3 825	41 695	41 539	156	0%	49 304
Service charges - electricity revenue		101 276	113 385	104 292	7 538	82 659	85 016	(2 357)	-3%	104 292
Service charges - water revenue		20 929	22 655	23 552	1 923	19 946	20 495	(549)	-3%	23 552
Service charges - sanitation revenue		19 324	21 390	19 348	1 167	16 883	16 124	760	5%	19 348
Service charges - refuse revenue		12 032	12 887	12 714	1 067	10 606	10 595	11	0%	12 714
Rental of facilities and equipment		804	746	826	61	737	688	49	7%	826
Interest earned - external investments		4 294	4 960	6 460	691	5 754	5 384	371	7%	6 460
Interest earned - outstanding debtors		2 287	3 502	2 122	(606)	1 065	1 851	(785)	-42%	2 122
Dividends received		2	-	-	2	2	-	2	#DIV/0!	-
Fines, penalties and forfeits		45 279	51 109	46 742	6	38 510	36 346	2 164	6%	46 742
Licences and permits		1 286	1 388	1 485	82	1 076	1 118	(42)	-4%	1 485
Agency services		2 606	2 866	2 826	158	2 327	2 395	(69)	-3%	2 826
Transfers and subsidies		63 575	57 756	65 841	878	52 358	57 981	(5 623)	-10%	65 841
Other revenue		3 774	3 697	4 176	315	3 714	3 544	169	5%	4 176
Gains		3 264	12 457	16 561	995	11 273	10 069	1 204	12%	16 561
Total Revenue (excluding capital transfers and contributions)		326 594	359 133	356 248	18 102	288 605	293 144	(4 538)	-2%	356 248
Expenditure By Type										
Employee related costs		113 898	132 080	126 481	8 679	90 881	95 802	(4 921)	-5%	126 481
Remuneration of councillors		5 616	5 833	6 188	465	4 475	4 865	(390)	-8%	6 188
Debt impairment		33 048	43 938	41 866	-	29 612	25 998	3 613	14%	41 866
Depreciation & asset impairment		14 398	14 932	15 262	0	11 446	12 883	(1 437)	-11%	15 262
Finance charges		4 547	6 525	6 539	56	2 733	2 945	(211)	-7%	6 539
Bulk purchases - electricity		82 613	91 211	84 631	5 566	59 398	62 377	(2 979)	-5%	84 631
Inventory consumed		10 867	15 594	18 087	1 887	14 847	14 407	441	3%	18 087
Contracted services		31 090	40 281	43 482	1 225	23 343	32 836	(9 493)	-29%	43 482
Transfers and subsidies		446	1 294	1 165	8	437	661	(224)	-34%	1 165
Other expenditure		27 101	28 772	30 027	1 261	20 670	23 951	(3 281)	-14%	30 027
Losses		1 091	521	138	-	-	-	-	-	138
Total Expenditure		324 716	380 981	373 865	19 147	257 842	276 724	(18 882)	-7%	373 865
Surplus/(Deficit)										
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		1 878	(21 847)	(17 617)	(1 045)	30 763	16 419	14 343	0	(17 617)
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		81 647	45 766	67 564	1 624	42 396	49 630	(7 234)	(0)	67 564
Transfers and subsidies - capital (in-kind - all)		615	-	-	-	-	-	-	-	-
		-	-	-	-	-	1 461	(1 461)	(0)	-
Surplus/(Deficit) after capital transfers & contributions		84 140	23 918	49 947	578	73 158	67 510			49 947
Taxation								-		
Surplus/(Deficit) after taxation		84 140	23 918	49 947	578	73 158	67 510			49 947
Attributable to minorities										
Surplus/(Deficit) attributable to municipality		84 140	23 918	49 947	578	73 158	67 510			49 947
Share of surplus/ (deficit) of associate										
Surplus/ (Deficit) for the year		84 140	23 918	49 947	578	73 158	67 510			49 947

4.1.5 Table C5: Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification, and funding)

WC034 Swellendam - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M10 April

Vote Description	Ref	Budget Year 2022/23								
		2021/22 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
Vote 2 - CORPORATE SERVICES		-	-	-	-	-	-	-	-	-
Vote 3 - FINANCE SERVICES		-	-	-	-	-	-	-	-	-
Vote 4 - ENGINEERS SERVICE		-	17 544	19 404	1 480	13 306	15 664	(2 358)	-15%	19 404
Vote 5 - COMMUNITY SERVICES		-	-	-	-	-	-	-	-	-
Vote 6 - COMMUNITY SERVICES CONTINUED		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	-	17 544	19 404	1 480	13 306	15 664	(2 358)	-15%	19 404
Single Year expenditure appropriation	2									
Vote 1 - MUNICIPAL MANAGER		328	50	1 968	-	1 426	2 146	(719)	-34%	1 968
Vote 2 - CORPORATE SERVICES		190	265	162	-	19	50	(31)	-62%	162
Vote 3 - FINANCE SERVICES		1 280	1 595	1 905	-	470	1 210	(740)	-61%	1 905
Vote 4 - ENGINEERS SERVICE		80 114	35 803	57 562	507	32 565	34 366	(1 800)	-5%	57 562
Vote 5 - COMMUNITY SERVICES		11 997	2 930	3 602	(107)	1 801	1 707	94	6%	3 602
Vote 6 - COMMUNITY SERVICES CONTINUED		1 186	1 706	1 161	-	307	646	(339)	-52%	1 161
Total Capital single-year expenditure	4	95 095	42 349	66 360	400	36 589	40 124	(3 535)	-9%	66 360
Total Capital Expenditure		95 095	59 893	85 764	1 880	49 895	55 788	(5 893)	-11%	85 764
Capital Expenditure - Functional Classification										
Governance and administration		1 830	1 907	2 214	-	488	1 259	(771)	-61%	2 214
Executive and council		315	-	-	-	-	-	-	-	-
Finance and administration		1 515	1 907	2 214	-	488	1 259	(771)	-61%	2 214
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		12 587	3 116	3 055	46	1 135	1 195	(60)	-5%	3 055
Community and social services		11 376	120	723	43	88	192	(104)	-54%	723
Sport and recreation		780	2 546	1 871	3	1 047	613	434	71%	1 871
Public safety		406	450	461	-	-	389	(389)	-100%	461
Housing		11	-	-	-	-	-	-	-	-
Health		13	-	-	-	-	-	-	-	-
Economic and environmental services		34 569	27 506	33 451	248	25 433	28 840	(3 407)	-12%	33 451
Planning and development		25	3	1 921	-	1 426	2 146	(719)	-34%	1 921
Road transport		34 544	27 503	31 531	248	24 007	26 694	(2 688)	-10%	31 531
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		46 109	27 364	47 043	1 585	22 838	24 494	(1 656)	-7%	47 043
Energy sources		9 381	-	4 788	-	2	5	(3)	-65%	4 788
Water management		26 400	14 607	25 935	1 570	14 462	12 583	1 878	15%	25 935
Waste water management		9 718	11 237	14 713	168	7 401	10 747	(3 346)	-31%	14 713
Waste management		610	1 520	1 608	(154)	974	1 159	(185)	-16%	1 608
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	95 095	59 893	85 764	1 880	49 895	55 788	(5 893)	-11%	85 764
Funded by:										
National Government		31 039	16 341	17 685	1 480	13 306	14 627	(1 321)	-9%	17 685
Provincial Government		50 620	29 425	45 406	143	29 090	29 552	(462)	-2%	45 406
District Municipality		-	-	4 473	-	-	987	(987)	-100%	4 473
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		81 659	45 766	67 564	1 624	42 396	45 166	(2 770)	-6%	67 564
Borrowing	6	-	8 550	9 700	6	4 250	6 585	(2 336)	-35%	9 700
Internally generated funds		13 436	5 578	8 500	250	3 250	4 037	(787)	-19%	8 500
Total Capital Funding		95 095	59 893	85 764	1 880	49 895	55 788	(5 893)	-11%	85 764

4.1.6 Table C6: Monthly Budget Statement – Financial Position**WC034 Swellendam - Table C6 Monthly Budget Statement - Financial Position - M10 April**

Description	Ref	2021/22	Budget Year 2022/23			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		113 324	56 238	110 429	68 038	110 429
Call investment deposits		–	–	–	39 642	–
Consumer debtors		15 942	16 144	6 172	1 839	6 172
Other debtors		15 899	8 635	19 469	32 814	19 469
Current portion of long-term receivables		48	43	43	48	43
Inventory		5 729	5 600	6 031	5 410	6 031
Total current assets		150 943	86 660	142 143	147 791	142 143
Non-current Assets						
Long-term receivables		150	263	578	237	578
Investments		–	–	–	12 360	–
Investment property		11 489	11 441	11 423	11 447	11 423
Investments in Associate		–	–	–	–	–
Property, plant and equipment		460 505	509 141	531 131	498 184	531 131
Biological		–	–	–	–	–
Intangible		662	539	478	532	478
Other non-current assets		599	171	171	171	171
Total non current assets		473 404	521 555	543 780	522 931	543 780
TOTAL ASSETS		624 347	608 215	685 923	670 721	685 923
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Borrowing		3 023	2 787	3 023	3 030	3 023
Consumer deposits		3 851	3 648	4 081	4 031	4 081
Trade and other payables		74 287	29 168	67 690	45 620	67 690
Provisions		13 544	21 504	17 023	14 399	17 023
Total current liabilities		94 705	57 107	91 816	67 080	91 816
Non-current Liabilities						
Borrowing		18 967	27 447	28 614	20 308	28 614
Provisions		85 411	91 279	90 283	84 552	90 283
Total non current liabilities		104 379	118 725	118 897	104 860	118 897
TOTAL LIABILITIES		199 083	175 832	210 713	171 941	210 713
NET ASSETS	2	425 263	432 383	475 210	498 781	475 210
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		413 263	426 383	471 710	490 030	471 710
Reserves and Funds		12 000	6 000	3 500	8 750	3 500
TOTAL COMMUNITY WEALTH/EQUITY	2	425 263	432 383	475 210	498 781	475 210

4.1.7 Table C7: Monthly Budget Statement - Cash Flow

WC034 Swellendam - Table C7 Monthly Budget Statement - Cash Flow - M10 April

Description	Ref	Budget Year 2022/23								
		2021/22 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		42 523	49 330	48 318	3 043	53 318	40 265	13 054	32%	48 318
Service charges		159 921	166 910	159 482	11 750	144 964	132 902	12 063	9%	159 482
Other revenue		10 829	20 355	31 954	1 011	12 636	26 628	(13 993)	-53%	31 954
Transfers and Subsidies - Operational		41 273	57 756	63 452	119	58 523	52 877	5 646	11%	63 452
Transfers and Subsidies - Capital		88 083	45 766	56 919	382	56 809	47 432	9 376	20%	56 919
Interest		4 161	8 463	8 582	86	6 820	7 152	(332)	-5%	8 582
Dividends		-	-	-	-	-	-	-		-
Payments										
Suppliers and employees		(245 567)	(298 202)	(296 022)	(23 197)	(229 185)	(246 685)	(17 500)	7%	(296 022)
Finance charges		(2 644)	(3 480)	(3 494)	(56)	(2 733)	(2 911)	(178)	6%	(3 494)
Transfers and Grants		(446)	(1 294)	(1 165)	(8)	(437)	(971)	(534)	55%	(1 165)
NET CASH FROM/(USED) OPERATING ACTIVITIES		98 133	45 602	68 026	(6 869)	100 714	56 688	(44 026)	-78%	68 026
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		860	1 126	4 966	-	4 117	4 138	(22)	-1%	4 966
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-		-
Decrease (increase) in non-current investments		-	5 113	-	-	-	-	-		-
Payments										
Capital assets		(92 696)	(59 893)	(85 764)	(2 134)	(51 902)	(71 470)	(19 567)	27%	(85 764)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(91 836)	(53 654)	(80 798)	(2 134)	(47 786)	(67 331)	(19 546)	29%	(80 798)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		-	9 200	10 250	-	-	8 542	(8 542)	-100%	10 250
Increase (decrease) in consumer deposits		-	230	230	38	180	192	(12)	-6%	230
Payments										
Repayment of borrowing		(2 787)	(3 752)	(604)	(57)	(2 859)	(503)	2 356	-468%	(604)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(2 787)	5 678	9 876	(19)	(2 679)	8 230	10 909	133%	9 876
NET INCREASE/ (DECREASE) IN CASH HELD										
Cash/cash equivalents at beginning:		109 814	58 612	113 324		57 430	113 324			113 324
Cash/cash equivalents at month/year end:		113 324	56 238	110 429		107 680	110 911			110 429

PART 2 – SUPPORTING DOCUMENTATION

5. DEBTORS' ANALYSIS

Table SC3 is the debtors' ageing report required by the Municipal Budget Reporting Regulation (MBRR).

The age analysis includes all debtor accounts from the billing module. The outstanding debtors for April 2023 are R42,5 million of which 50,3% is older than 90 days. The debtors increased in April 2023 by R1,1 million when compared to March 2023.

WC034 Swellendam - Supporting Table SC3 Monthly Budget Statement - aged debtors - M10 April

Description	NT Code	Budget Year 2022/23								Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.Lo Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr			
R thousands												
Debtors Age Analysis By Income Source												
Trade and Other Receivables from Exchange Transactions - Water	1200	2	1	0	-	1	0	1	308	314	310	
Trade and Other Receivables from Exchange Transactions - Electricity	1300	6 951	1 072	71	36	82	31	177	961	9 381	1 287	
Receivables from Non-exchange Transactions - Property Rates	1400	7 619	524	337	262	279	218	1 111	4 924	15 275	6 795	
Receivables from Exchange Transactions - Waste Water Management	1500	2 477	288	185	155	180	120	733	3 404	7 541	4 591	
Receivables from Exchange Transactions - Waste Management	1600	1 702	203	134	106	122	86	524	2 318	5 195	3 156	
Receivables from Exchange Transactions - Property Rental Debtors	1700	67	0	0	0	0	0	26	32	126	58	
Interest on Arrear Debtor Accounts	1810	148	70	28	21	44	32	240	3 322	3 905	3 659	
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	
Other	1900	(889)	103	72	31	90	154	217	1 032	810	1 524	
Total By Income Source	2000	18 078	2 262	826	611	798	641	3 029	16 301	42 546	21 381	
2021/22 - totals only												
Debtors Age Analysis By Customer Group												
Organs of State	2200	994	18	15	6	4	104	38	348	1 527	500	
Commercial	2300	6 896	973	41	13	42	10	60	212	8 246	337	
Households	2400	9 427	1 188	733	567	710	511	2 796	15 344	31 276	19 928	
Other	2500	760	83	37	24	42	16	136	398	1 497	616	
Total By Customer Group	2600	18 078	2 262	826	611	798	641	3 029	16 301	42 546	21 381	

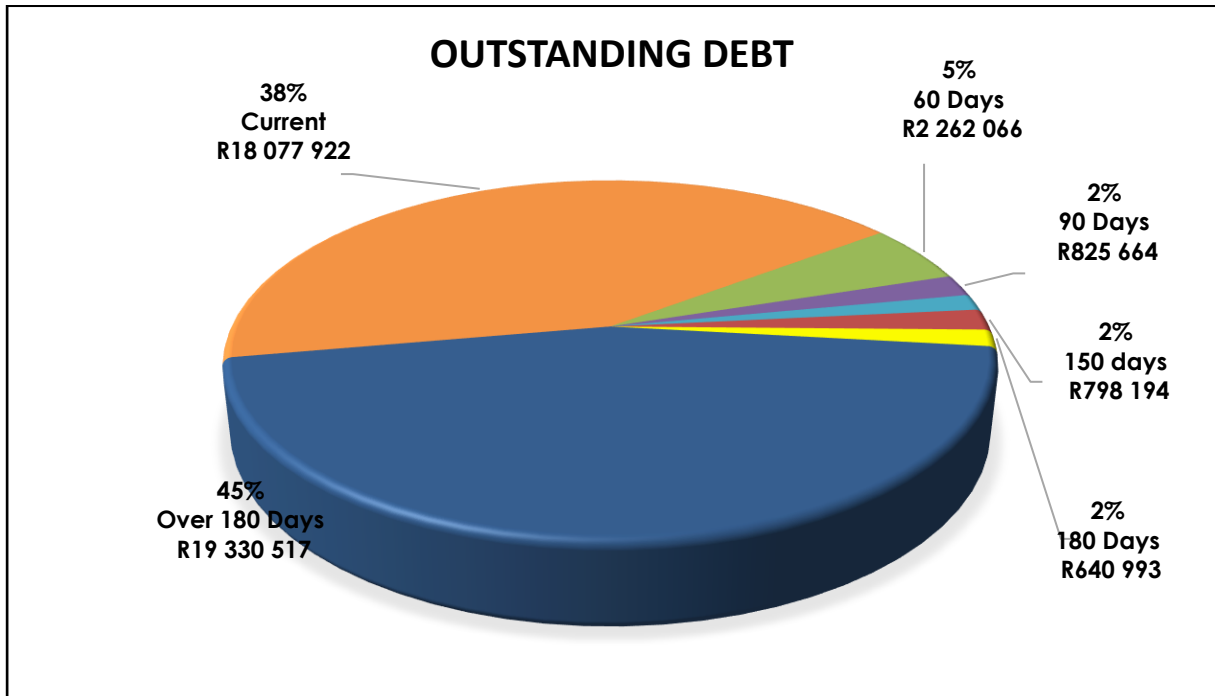


Figure 8 – Outstanding Debtors

6. CREDITORS' ANALYSIS

The creditors older than 30 days amounts to R233 556,23 This is mainly for goods or services received in April, which is payable by 31 May 2023.

WC034 Swellendam - Supporting Table SC4 Monthly Budget Statement - aged creditors - M10 April

Description	NT Code	Budget Year 2022/23								
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total
R thousands										
Creditors Age Analysis By Customer Type										
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	1 254	-	-	-	-	-	-	-	1 254
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	1 266	68	26	93	-	-	44	2	1 500
Auditor General	0800	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	2 520	68	26	93	-	-	44	2	2 753

7. INVESTMENT PORTFOLIO ANALYSIS

During the month of April 2023 interest to the amount of R0,3 million realised on the investments. Investments were topped up with R29,1 million and investments of R17,5 million was withdrawn.

WC034 Swellendam - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M10 April

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate %	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands														
Municipality														
Nedbank		181 Days	181 Days	Y	F	8.48	N/A	N/A	22/06/2023	12 276	84	-	-	12 360
Absa Bank		Call	Call	Y	V	3.6	N/A	N/A	Unknown	-	-	-	-	-
Absa Bank		Call	Call	Y	V	6.15	N/A	N/A	Unknown	10 400	72	-	-	10 472
Standard Bank		119 Days	119 Days	Y	F	8.45	N/A	N/A	21/04/2023	12 275	56	(12 331)	-	0
Standard Bank		91 Days	91 Days	Y	F	8.9	N/A	N/A	26/07/2023	(0)	18	-	12 000	12 018
Standard Bank		62 Days	62 Days	Y	F	8.775	N/A	N/A	27/06/2023	-	17	-	12 000	12 017
Absa Bank		31 Days	31 Days	Y	F	6.25	N/A	N/A	6/04/2023	5 136	4	(5 140)	-	-
Absa Bank		32 Days	32 Days	Y	F	6.5	N/A	N/A	8/05/2023	-	23	-	5 113	5 136
Municipality sub-total										40 086	273	(17 471)	29 113	52 002
Entities														
										-	-	-	-	-
										-	-	-	-	-
										-	-	-	-	-
										-	-	-	-	-
										-	-	-	-	-
										-	-	-	-	-
Entities sub-total										-	-	-	-	-
TOTAL INVESTMENTS AND INTEREST	2									40 086	273	(17 471)	29 113	52 002

8. ALLOCATION AND GRANT RECEIPTS AND EXPENDITURE

8.1 Supporting table SC6 – Grant receipts

WC034 Swellendam - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M10 April										
Description	Ref	Budget Year 2022/23								
		2021/22 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:										
Operating Transfers and Grants										
National Government:		43 119	45 993	45 993	–	46 776	38 328	8 448	22.0%	45 993
Local Government Equitable Share		35 471	39 675	39 675	–	39 675	33 063	6 613	20.0%	39 675
Expanded public works programme integrated grant for municipalities		1 682	1 497	1 497	–	1 497	1 248	250	20.0%	1 497
Municipal Infrastructure Grant		2 150	2 262	2 262	–	2 262	1 885	377	20.0%	2 262
Integrated National Electrification Programme (municipal) grant		765	–	–	–	–	–	–	–	–
Local government financial management grant		1 720	1 720	1 720	–	1 720	1 433	287	20.0%	1 720
Municipal Disaster Relief Grant		–	–	–	–	–	–	–	–	–
Water Services Infrastructure Grant		940	840	840	–	1 622	700	923	131.9%	840
Energy Efficiency and Demand Side Management Grant		391	–	–	–	–	–	–	–	–
Provincial Government:		17 872	11 762	17 046	62	11 450	14 205	(2 980)	-21.0%	17 046
Local Government Internship Grant		–	–	–	–	–	–	–	–	–
Western Cape Financial Management Capacity Building Grant		250	–	–	–	–	–	–	–	–
Western Cape Financial Management Support Grant		640	–	–	–	–	–	–	–	–
Financial assistance to municipalities for maintenance and construction of transport infrastructure		–	50	50	–	38	42	(4)	-8.8%	50
SETA		391	–	278	62	383	232	152	65.3%	278
Tourism		–	–	–	–	–	–	–	–	–
Maintenance of Water Supply Infrastructure		–	–	–	–	–	–	–	–	–
Municipal Electrical Master Plan Grant		–	–	–	–	–	–	–	–	–
Community Library Services Grant		–	–	–	–	–	–	–	–	–
Human Settlement Development (Beneficiaries)		9 313	3 450	9 157	–	3 189	7 631	(4 441)	-58.2%	9 157
Development of Sports and Recreation Facilities		39	–	–	–	–	–	–	–	–
Thusong Services Centre Grant		–	–	–	–	–	–	–	–	–
Library Service Grant		–	–	–	–	–	–	–	–	–
Finance Management		–	–	–	–	–	–	–	–	–
Internship Grant		–	–	–	–	–	–	–	–	–
WESGRO		–	–	–	–	–	–	–	–	–
Municipal Drought Relief Grant		–	–	–	–	–	–	–	–	–
Municipal Replacement Fund		6 137	6 262	6 090	–	6 260	5 075	1 185	23.3%	6 090
Local Government Support Grant		–	–	–	–	–	–	–	–	–
Local Government Employment Support Grant		1 000	–	–	–	–	–	–	–	–
Department of Economic Development Grant		–	–	–	–	–	–	–	–	–
Informal Settlements Upgrading Partnership Grant: Provinces		–	2 000	800	–	795	667	129	19.3%	800
Emergency Municipal loadshedding relief grant		–	–	177	–	177	148	–	–	177
Western Cape Financial Management Capability Grant		–	–	200	–	200	167	–	–	200
Municipal Intervention Grant		–	–	65	–	65	54	–	–	65
Service SETA		–	–	228	–	341	190	–	–	228
Municipal Library Support Fund Grant		20	–	–	–	–	–	–	–	–
Conditional Grant for Libraries		82	–	–	–	–	–	–	–	–
District Municipality:		90	–	413	57	297	344	(47)	-13.7%	413
Overberg District Safety Forum Grant		60	–	9	–	5	7	(2)	-32.7%	9
Safety Plan Development Grant		30	–	–	–	–	–	–	–	–
Municipal Disaster Recovery Grant		–	–	235	–	235	196	–	–	235
Upgrade of sanitation facilities from old housing project Grant		–	–	104	57	57	87	–	–	104
Rectification and upgrade of external sanitation facilities in Railton Grant		–	–	65	–	–	54	–	–	65
Total Operating Transfers and Grants	5	61 082	57 756	63 452	119	58 523	52 877	5 421	10.3%	63 452
Capital Transfers and Grants										
National Government:		24 190	16 341	16 341	–	21 558	13 617	7 941	58.3%	16 341
Local Government Equitable Share		–	–	–	–	–	–	–	–	–
Municipal Infrastructure Grant		10 212	10 743	10 743	–	10 743	8 953	1 791	20.0%	10 743
Integrated National Electrification Programme (municipal) grant		5 102	–	–	–	–	–	–	–	–
Human Settlement Development		–	–	–	–	–	–	–	–	–
Community Library Service Grant		–	–	–	–	–	–	–	–	–
Development of Sport and Recreational Facilities		–	–	–	–	–	–	–	–	–
WESGRO		–	–	–	–	–	–	–	–	–
Maintenance of Water Supply Infrastructure		–	–	–	–	–	–	–	–	–
Water Services Infrastructure Grant		6 267	5 597	5 597	–	10 815	4 664	6 150	131.9%	5 597
Energy Efficiency and Demand Side Management Grant		2 609	–	–	–	–	–	–	–	–
Provincial Government:		44 083	29 425	36 105	–	31 520	30 087	1 433	4.8%	36 105
Human Settlement Development		40 916	29 410	34 306	–	29 902	28 589	1 314	4.6%	34 306
Community Library Services Grant		261	–	–	–	–	–	–	–	–
Development of Sports and Recreation Facilities		–	–	–	–	–	–	–	–	–
WESGRO		–	–	–	–	–	–	–	–	–
Maintenance of Water Supply Infrastructure		–	–	–	–	–	–	–	–	–
Municipal Replacement Fund		–	15	181	–	–	151	(151)	-100.0%	181
Service Delivery and Capacity Building Grant		–	–	–	–	–	–	–	–	–
Municipal Drought Relief Grant		–	–	–	–	–	–	–	–	–
Municipal Library Support Fund Grant		130	–	–	–	–	–	–	–	–
Department of Economic Development and Tourism Grant		2 228	–	–	–	–	–	–	–	–
Conditional Grant for Libraries		548	–	–	–	–	–	–	–	–
Municipal Intervention Grant		–	–	435	–	435	362	–	–	435
Emergency Municipal loadshedding relief grant		–	–	1 183	–	1 183	986	197	20.0%	1 183
District Municipality:		–	–	4 473	382	3 731	3 728	3	0.1%	4 473
Overberg District Safety Forum Grant		–	–	26	–	30	22	8	38.0%	26
Municipal Disaster Recovery Grant		–	–	3 318	–	3 318	2 765	–	0.0%	3 318
Upgrade of sanitation facilities from old housing project Grant		–	–	695	382	382	579	–	0.0%	695
Rectification and upgrade of external sanitation facilities in Railton Grant		–	–	435	–	–	362	–	–	435
Total Capital Transfers and Grants	5	68 274	45 766	56 919	382	56 809	47 432	9 376	19.8%	56 919
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	129 356	103 521	120 371	501	115 332	100 309	14 797	14.8%	120 371

8.2 Supporting table SC7 (1) – Grant expenditure

WC034 Swellendam - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M10 April

Description	Ref	Budget Year 2022/23								
		2021/22 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		42 845	45 993	45 993	3 697	37 280	38 328	(1 048)	-2.7%	45 993
Local Government Equitable Share		35 471	39 675	39 675	3 306	33 063	33 063	0	0.0%	39 675
Expanded public works programme integrated grant for municipalities		1 682	1 497	1 497	91	1 291	1 248	43	3.5%	1 497
Municipal Infrastructure Grant		2 077	2 262	2 262	208	1 600	1 885	(285)	-15.1%	2 262
Integrated National Electrification Programme (municipal) grant		766	-	-	-	-	-	-	-	-
Local government financial management grant		1 720	1 720	1 720	24	590	1 433	(843)	-58.8%	1 720
Municipal Disaster Relief Grant		-	-	-	-	-	-	-	-	-
Water Services Infrastructure Grant		738	840	840	68	737	700	37	5.3%	840
Energy Efficiency and Demand Side Management Grant		391	-	-	-	-	-	-	-	-
Provincial Government:		15 158	11 762	17 046	417	6 917	14 205	(6 823)	-48.0%	17 046
Local Government Internship Grant		-	-	-	-	-	-	-	-	-
Western Cape Financial Management Capacity Building Grant		-	-	-	-	-	-	-	-	-
Western Cape Financial Management Support Grant		346	-	-	-	-	-	-	-	-
Financial assistance to municipalities for maintenance and construction of transport infrastructure		-	50	50	-	48	42	6	14.0%	50
SETA		7	-	278	-	-	232	(232)	-100.0%	278
Tourism		-	-	-	-	-	-	-	-	-
Maintenance of Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Municipal Electrical Master Plan Grant		-	-	-	-	-	-	-	-	-
Community Library Services Grant		-	-	-	-	-	-	-	-	-
Human Settlement Development (Beneficiaries)		9 200	3 450	9 157	11	2 311	7 631	(5 319)	-69.7%	9 157
Development of Sports and Recreation Facilities		38	-	-	-	-	-	-	-	-
Thusong Services Centre Grant		-	-	-	-	-	-	-	-	-
Library Service Grant		-	-	-	-	-	-	-	-	-
Finance Management		-	-	-	-	-	-	-	-	-
Internship Grant		-	-	-	-	-	-	-	-	-
WESGRO		-	-	-	-	-	-	-	-	-
Municipal Drought Relief Grant		-	-	-	-	-	-	-	-	-
Municipal Replacement Fund		5 109	6 262	6 090	405	4 464	5 075	(611)	-12.0%	6 090
Local Government Support Grant		-	-	-	-	-	-	-	-	-
Local Government Employment Support Grant		396	-	-	-	-	-	-	-	-
Department of Economic Development Grant		-	-	-	-	-	-	-	-	-
Informal Settlements Upgrading Partnership Grant: Provinces		-	2 000	800	-	-	667	(667)	-100.0%	800
Municipal Library Support Fund Grant		-	-	-	-	-	-	-	-	-
Conditional Grant for Libraries		62	-	-	-	-	-	-	-	-
Emergency Municipal loadshedding relief grant		-	-	177	-	-	148	(148)	-100.0%	177
Western Cape Financial Management Capability Grant		-	-	200	-	-	167	(167)	-100.0%	200
Municipal Intervention Grant		-	-	65	-	-	54	(54)	-100.0%	65
Service SETA		-	-	228	-	94	190	(96)	-50.5%	228
District Municipality:		86	-	413	-	-	7	(7)	-100.0%	413
Overberg District Safety Forum Grant		57	-	9	-	-	7	(7)	-100.0%	9
Safety Plan Development Grant		28	-	-	-	-	-	-	-	-
Municipal Disaster Recovery Grant		-	-	235	-	-	196	-	-	235
Upgrade of sanitation facilities from old housing project Grant		-	-	104	57	57	87	-	-	104
Rectification and upgrade of external sanitation facilities in Raitton Grant		-	-	65	-	-	54	-	-	65
Total operating expenditure of Transfers and Grants:		58 089	57 756	63 452	4 114	44 196	52 540	(7 879)	-15.0%	63 452
Capital expenditure of Transfers and Grants										
National Government:		22 355	16 341	16 341	1 480	11 962	13 617	(1 655)	-12.2%	16 341
Local Government Equitable Share		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant		9 723	10 743	10 743	1 025	7 052	8 953	(1 901)	-21.2%	10 743
Integrated National Electrification Programme (municipal) grant		5 102	-	-	-	-	-	-	-	-
Human Settlement Development		-	-	-	-	-	-	-	-	-
Community Library Service Grant		-	-	-	-	-	-	-	-	-
Development of Sport and Recreational Facilities		-	-	-	-	-	-	-	-	-
WESGRO		-	-	-	-	-	-	-	-	-
Maintenance of Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Water Services Infrastructure Grant		4 923	5 597	5 597	455	4 910	4 664	246	5.3%	5 597
Energy Efficiency and Demand Side Management Grant		2 608	-	-	-	-	-	-	-	-
Provincial Government:		39 494	29 425	36 105	100	27 620	30 087	(2 467)	-8.2%	36 105
Human Settlement Development		38 416	29 410	34 306	100	27 620	28 589	(969)	-3.4%	34 306
Community Library Services Grant		-	-	-	-	-	-	-	-	-
Development of Sports and Recreation Facilities		253	-	-	-	-	-	-	-	-
WESGRO		-	-	-	-	-	-	-	-	-
Maintenance of Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Municipal Replacement Fund		-	15	181	-	-	151	(151)	-100.0%	181
Service Delivery and Capacity Building Grant		-	-	-	-	-	-	-	-	-
Municipal Drought Relief Grant		-	-	-	-	-	-	-	-	-
Municipal Library Support Fund Grant		10	-	-	-	-	-	-	-	-
Department of Economic Development and Tourism Grant		310	-	-	-	-	-	-	-	-
Conditional Grant for Libraries		504	-	-	-	-	-	-	-	-
Municipal Intervention Grant		-	-	435	-	-	362	-	-	435
Emergency Municipal loadshedding relief grant		-	-	1 183	-	-	986	-	-	1 183
District Municipality:		-	-	4 473	382	382	3 728	(3 345)	-89.7%	4 473
Overberg District Safety Forum Grant		-	-	26	-	-	22	(22)	-100.0%	26
Municipal Disaster Recovery Grant		-	-	3 318	-	-	2 765	-	-	3 318
Upgrade of sanitation facilities from old housing project Grant		-	-	695	382	382	579	-	-	695
Rectification and upgrade of external sanitation facilities in Raitton Grant		-	-	435	-	-	362	-	-	435
Total capital expenditure of Transfers and Grants		61 850	45 766	56 919	1 963	39 965	47 432	(7 468)	-15.7%	56 919
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		119 939	103 521	120 371	6 077	84 161	99 972	(15 347)	-15.4%	120 371

8.3 Supporting information grants

8.3.1 The following grants were received up to April 2023:

Municipal Infrastructure Grant (MIG)

- **Municipal Infrastructure Grant (MIG) - Swellendam (Railton): Bulk Water Reticulation and Distribution**

A new project (MIG 1 Form ID 479431) is now registered on the MIG MIS system for the municipality. The process to transfer expenditure from the former project (MIG 1 Form ID 422199) to the new project in process with MID/DLG/CoGTA. The remainder of the financial year to commence on the new project (MIG 1 Form ID 479431). The appointment of the Contractors (SMT 29/22/23 – Mechanical & Electrical / SMT 30/22/23 – Civil) in process.

SMT 29/22/23 – Mechanical & Electrical the appointment is done and we are busy signing the contract.

SMT 30/22/23 – Civil at the Bid Adjudication Committee process.

The municipality do have a risk of a rollover application at the moment, as progress is slower than anticipated.

Municipal Infrastructure Grant (MIG) - Smitsville Roads (Portion 3)

The project will be implemented in 3 portions in the 2020/2021, 2021/2022, and 2022/2023 financial years.

Portion 3 implemented in the 2022/2023 financial year: Construction (implementation) in process – 85% progress in 5 months. The progress from the contractor is slower than expected. Methods to accelerate the progress are implemented and monitored. The planned completion date is tentatively estimated at 26 May 2023.

The municipality to address the extension of time and implications thereof, once we have secured the practical completion.

Water Service Infrastructure Grant (WSIG)

- **Barrydale Bulk Water Infrastructure Phase 2**

This is a multi-year project. The contractor is on site and is busy with construction. 95% of the total project is completed and the planned completion date was the 15th of December 2022. The contractor is behind schedule. The impact of loadshedding and the delays by the manufacturers cannot be discarded in this case. The municipality still awaits the final claim for extension of time and will have to consider the reasons before approving or declining the claim. Additional funding received from WSIG. The process to extend the time of the project is in process. Addressing the commitment of additional funding as entailed in the schedule of deviations of the contract.

Human Settlement Development Grant

The project in respect of the funds received in the 2022/2023 financial year is still in progress. The municipality receives transfers from the Human Settlement department based on progress claims submitted and accordingly payments will be made to the service provider within 30 days of payment certificate date.

Expanded public works programme integrated grant for municipalities (EPWP)

A business plan was submitted for the 2022/2023 financial year in terms of targets to be reached by the municipality for work opportunities created.

Local government financial management grant (FMG)

A business plan was submitted for the 2022/2023 financial year for activities to be funded from the FMG plan in line with the criteria set by National Treasury. The municipality will therefore ensure that the funds from this grant will be spent before the end of the current financial year.

SETA

The grant received in the 2022/2023 financial year will be utilised for training.

Library Service: Replacement funding for most vulnerable B3 municipalities (MRF)

Business plan was submitted to Library Services in terms of expenditure to be funded from this grant.

Overberg District Safety Forum Grant

Business plan was submitted to the Overberg District Municipality in terms of expenditure to be funded from this grant.

Western Cape Financial Management Capability Grant

The grant received in the 2022/2023 financial year will be utilised for external bursaries based on applications received.

Municipal Disaster Recovery Grant

The handover process for the memorandum of understanding between the municipality and the district office was completed and forwarded to the Provincial Offices for the Hermitage Gravel Road Upgrade project. Furthermore, all other projects funded by this grant is currently busy with the BAC process to appoint a consultant for the projects.

Municipal Intervention Grant

Skips – Currently busy with the tender evaluation process.

Upgrade of toilets in informal settlements – Currently busy with the tendering process, this process ends on the 19th of May.

Emergency Municipal loadshedding relief grant

The adjudication process for diesel generators was concluded the final letter of appointment for the preferred bidder was given on the 18th of April 2023. The issuing of the purchase order did take place on 11th of May 2023.

Upgrade of sanitation facilities from old housing project Grant

Material to be procured for the balance of the grant is currently in a tender process.

The municipality did submit applications for roll-overs of unspent grants as at 30 June 2022, on 15 July 2022 and 31 August 2022 respectively to the Provincial Treasury, as well as National Treasury, as follows:

- Human Settlements Development Grant
- Library Service Replacement Funding for most vulnerable B3 municipalities
- Western Cape Financial Management Capacity Building Grant
- Provide Resources for the Development and Upgrade of SMME Infrastructure
- Local Government Public Employment Support Grant
- Community Library Service Grant
- Municipal Library Support Grant
- Western Cape Financial Management Support Grant
- Water Services Infrastructure Grant

The outcome of the application for the roll-over of the following grants were received from both Provincial Treasury as well as National Treasury.

Spending on the rollover of unspent grants as at 30 June 2022 did commence:

- Library Service Replacement Funding for most vulnerable B3 municipalities
- Western Cape Financial Management Capacity Building Grant
- Provide Resources for the Development and Upgrade of SMME Infrastructure
- Local Government Public Employment Support Grant
- Community Library Service Grant
- Municipal Library Support Grant
- Western Cape Financial Management Support Grant
- Water Services Infrastructure Grant

Human Settlements Development Grant

Provincial Treasury did approve for a certain portion of the unspent funds to be rolled over to the 2022/2023 financial year. The roll-over of the balance of the funds were however declined by Provincial Treasury. The municipality will discuss this matter with Provincial Treasury to reconsider the decision taken.

8.4 Supporting table SC7 (2) – Grant expenditure against approved rollovers

WC034 Swellendam - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M10 April

Description	Ref	Budget Year 2022/23				YTD variance %
		Approved Rollover 2021/22	Monthly actual	YearTD actual	YTD variance	
R thousands						
EXPENDITURE						
Operating expenditure of Approved Roll-overs						
National Government:		202	–	202	(0)	0.0%
Local Government Equitable Share		–	–	–	–	
Expanded public works programme integrated grant for municipalities		–	–	–	–	
Municipal Infrastructure Grant		–	–	–	–	
Integrated National Electrification Programme (municipal) grant		–	–	–	–	
Local government financial management grant		–	–	–	–	
Municipal Disaster Relief Grant		–	–	–	–	
Water Services Infrastructure Grant		202	–	202	(0)	0.0%
Energy Efficiency and Demand Side Management Grant		–	–	–	–	
Provincial Government:		1 926	70	1 332	(594)	-30.8%
Local Government Internship Grant		–	–	–	–	
Western Cape Financial Management Capacity Building Grant		250	–	180	(70)	-28.0%
Western Cape Financial Management Support Grant		250	–	–	(250)	-100.0%
Financial assistance to municipalities for maintenance and construction of transport infrastructure		–	–	–	–	
SETA		363	30	326	(36)	-10.1%
Tourism		–	–	–	–	
Maintenance of Water Supply Infrastructure		–	–	–	–	
Municipal Electrical Master Plan Grant		–	–	–	–	
Community Library Services Grant		24	–	–	(24)	-100.0%
Human Settlement Development (Beneficiaries)		113	–	–	(113)	-100.0%
Development of Sports and Recreation Facilities		–	–	–	–	
Thusong Services Centre Grant		–	–	–	–	
Library Service Grant		–	–	–	–	
Finance Management		–	–	–	–	
Internship Grant		–	–	–	–	
WESGRO		–	–	–	–	
Municipal Drought Relief Grant		–	–	–	–	
Municipal Replacement Fund		44	0	0	(43)	-98.9%
Local Government Support Grant		–	–	–	–	
Local Government Employment Support Grant		733	23	686	(48)	-6.5%
Department of Economic Development Grant		–	–	–	–	
Informal Settlements Upgrading Partnership Grant: Provinces		–	–	–	–	
Municipal Library Support Fund Grant		150	16	140	(10)	-6.7%
District Municipality:		–	–	–	–	–
Establishment of Local Safety Forum Grant		–	–	–	–	–
<i>Safety Plan Development Grant</i>		<i>–</i>	<i>–</i>	<i>–</i>	<i>–</i>	<i>–</i>
Total operating expenditure of Approved Roll-overs		2 128	70	1 534	(594)	-27.9%
Capital expenditure of Approved Roll-overs						
National Government:		1 344	–	1 344	0	0.0%
Local Government Equitable Share		–	–	–	–	
Municipal Infrastructure Grant		–	–	–	–	
Integrated National Electrification Programme (municipal) grant		–	–	–	–	
Human Settlement Development		–	–	–	–	
Community Library Service Grant		–	–	–	–	
Development of Sport and Recreational Facilities		–	–	–	–	
WESGRO		–	–	–	–	
Maintenance of Water Supply Infrastructure		–	–	–	–	
Water Services Infrastructure Grant		1 344	–	1 344	0	0.0%
Energy Efficiency and Demand Side Management Grant		–	–	–	–	
Provincial Government:		4 865	43	1 470	(3 395)	-69.8%
Human Settlement Development		2 500	–	–	(2 500)	-100.0%
Community Library Services Grant		157	40	40	(117)	-74.4%
Development of Sports and Recreation Facilities		–	–	–	–	
WESGRO		–	–	–	–	
Maintenance of Water Supply Infrastructure		–	–	–	–	
Municipal Replacement Fund		290	3	3	(287)	-98.9%
Service Delivery and Capacity Building Grant		–	–	–	–	
Municipal Drought Relief Grant		–	–	–	–	
Municipal Library Support Fund Grant		–	–	–	–	
Department of Economic Development and Tourism Grant		1 918	–	1 426	(491)	-25.6%
Total capital expenditure of Approved Roll-overs		6 209	43	2 814	(3 395)	-54.7%
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS		8 337	113	4 348	(3 989)	-47.8%

9. CAPITAL PROGRAMME PERFORMANCE

Supporting table SC12 reconciles with table C5.

WC034 Swellendam - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M10 April

Month	2021/22	Budget Year 2022/23							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands									
Monthly expenditure performance trend									
July	–	21 957	4 775	4 775	4 775	4 775	–		8%
August	2 531	8 318	382	380	5 155	5 157	2	0.0%	9%
September	3 877	7 000	2 189	1 971	7 126	7 347	221	3.0%	12%
October	7 357	4 639	11 042	10 730	17 856	18 389	533	2.9%	30%
November	10 007	3 352	2 674	3 104	20 961	21 063	103	0.5%	35%
December	12 155	3 102	6 420	6 259	27 219	27 483	264	1.0%	45%
January	2 679	990	8 067	8 066	35 285	35 550	265	0.7%	59%
February	12 777	1 515	1 755	7 217	42 502	37 304	(5 198)	-13.9%	71%
March	7 509	2 038	2 326	5 513	48 015	39 631	(8 384)	-21.2%	80%
April	9 007	4 644	6 429	1 880	49 895	46 060	(3 835)	-8.3%	0
May	6 299	1 379	8 681	–		54 741	–		
June	20 956	960	31 023	–		85 764	–		
Total Capital expenditure	95 152	59 893	85 764	49 895					