

SWELLEN DAM MUNICIPALITY



Monthly Budget Statement May 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 31 May 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 May 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

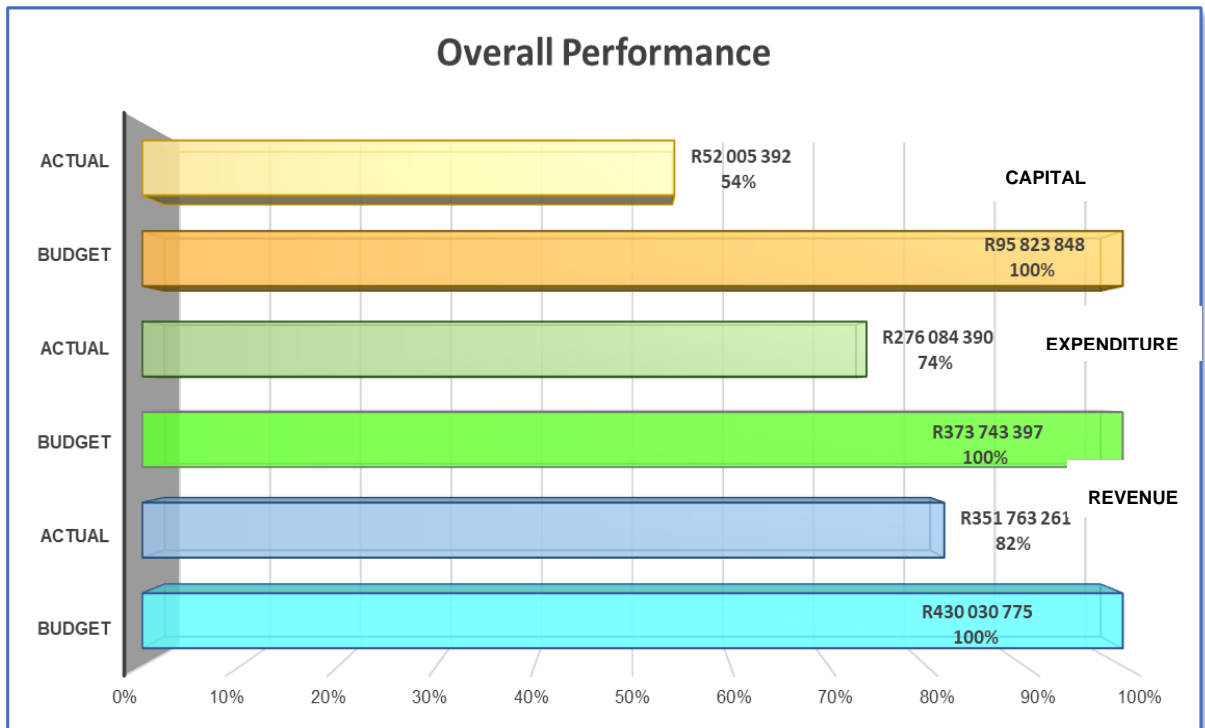
Currently, all the "2021/22 audited outcome" columns reflect the amounts as per the 2021/22 audited figures. The external audit for 2021/2022 has been finalised in November 2022 and changes, where necessary, were made accordingly in the Section 71 report.

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	430 031	373 743	95 824
SDBIP planned YTD	383 682	303 418	80 016
Actual YTD	351 763	276 084	52 005
Percentage of planned SDBIP	91,68%	90,99%	64,99%
Percentage of total budget	81,79%	73,87%	54,27%



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 May 2023 is R18,9 million. The year-to-date revenue is R308,0 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.

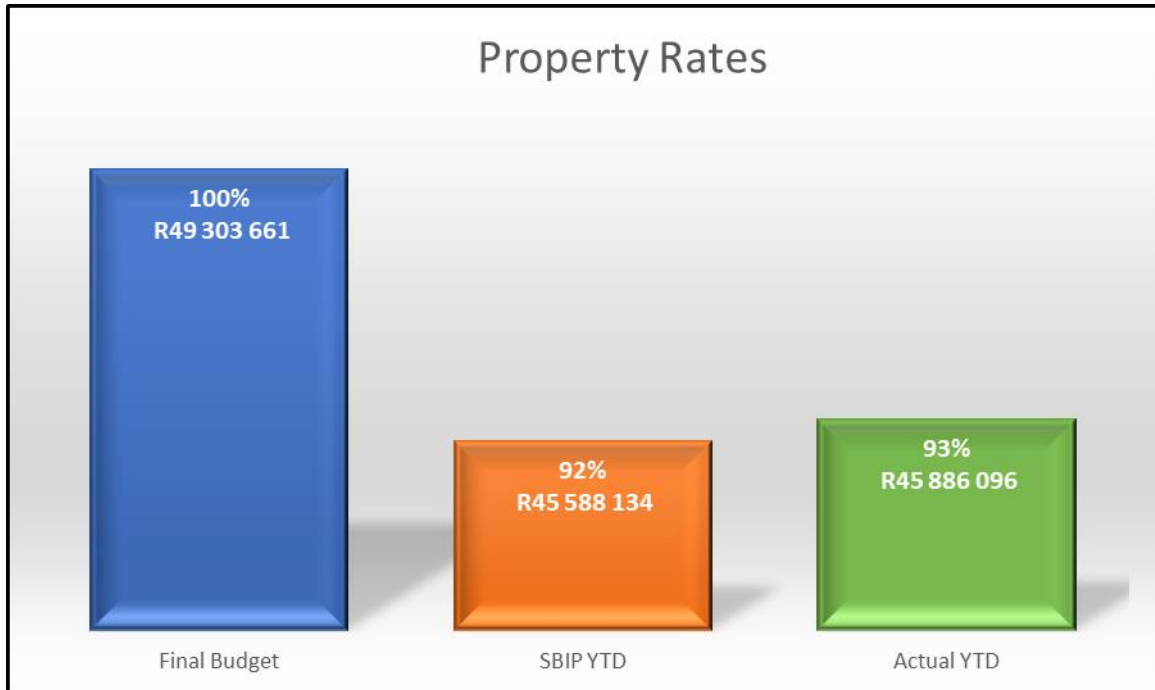


Figure 1 – Property rates

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 93,1% of the budget amount.

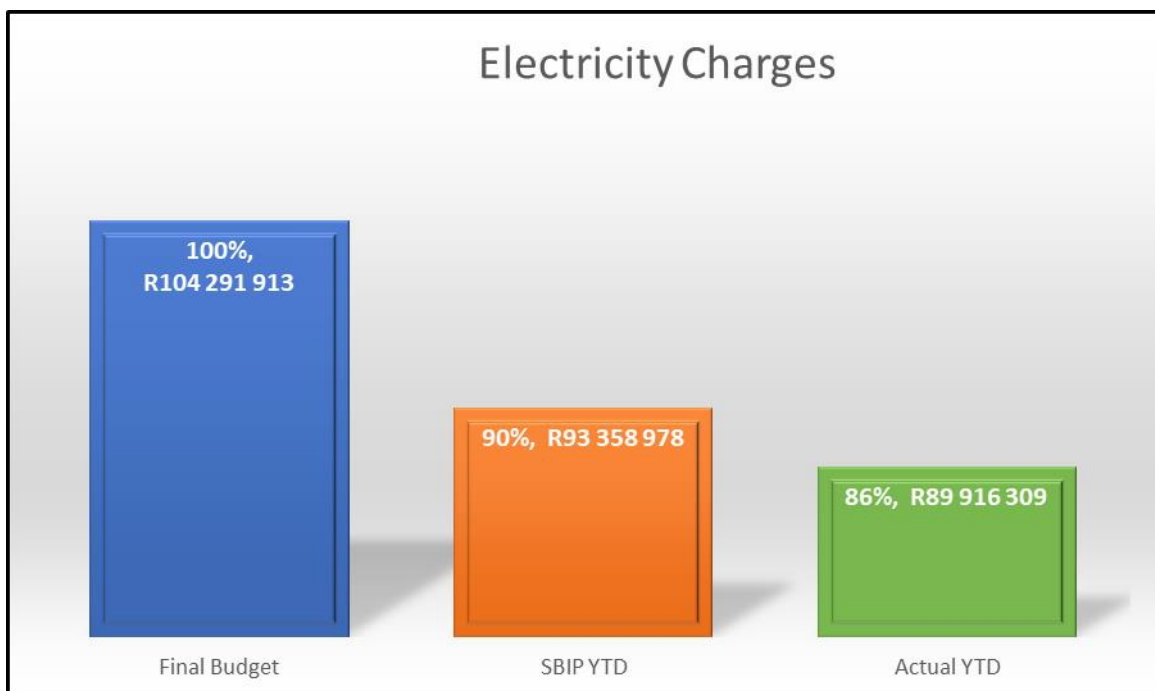


Figure 2 – Electricity service charges

The electricity amount raised as reflected for the actual year to date represents 86,2% of the budget amount. The spending is lower than expected due to households saving on electricity usage and due to load - shedding.

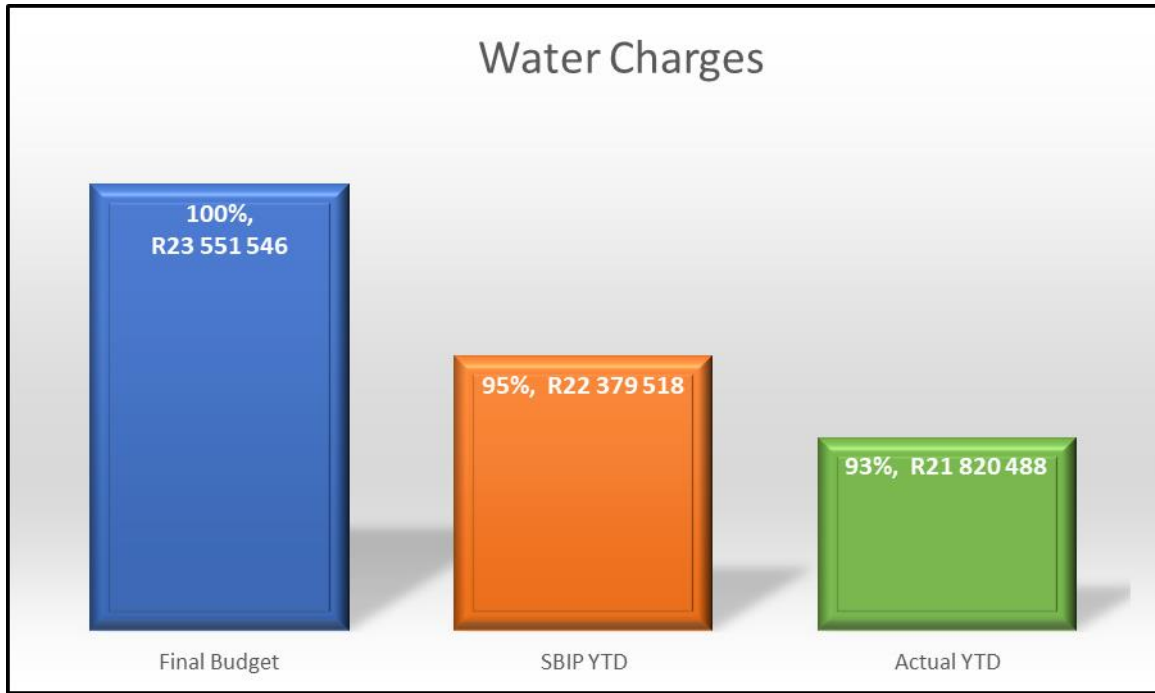


Figure 3 – Water service charges

The water amount raised as reflected for the actual year to date represents 92,6% of the budget amount. The winter season will affect the water consumption.

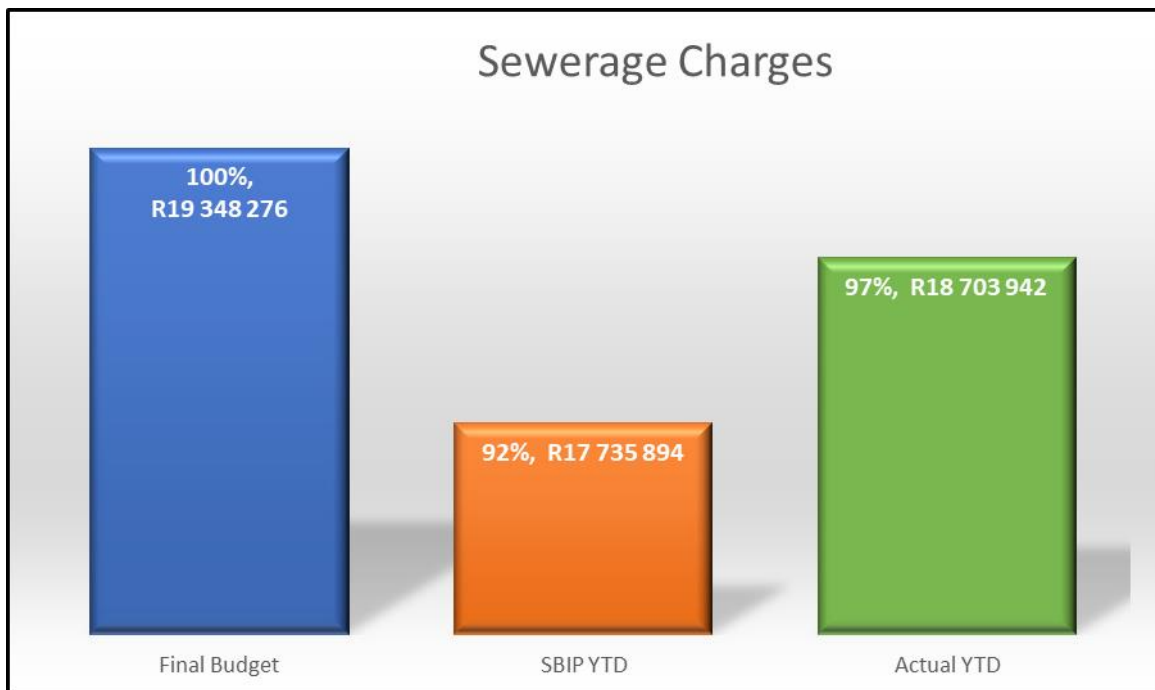


Figure 4 – Sanitation service charges

The sanitation amount raised as reflected for the actual year to date represents 96,7% of the budget amount. The sanitation levies are a very stable stream of revenue.

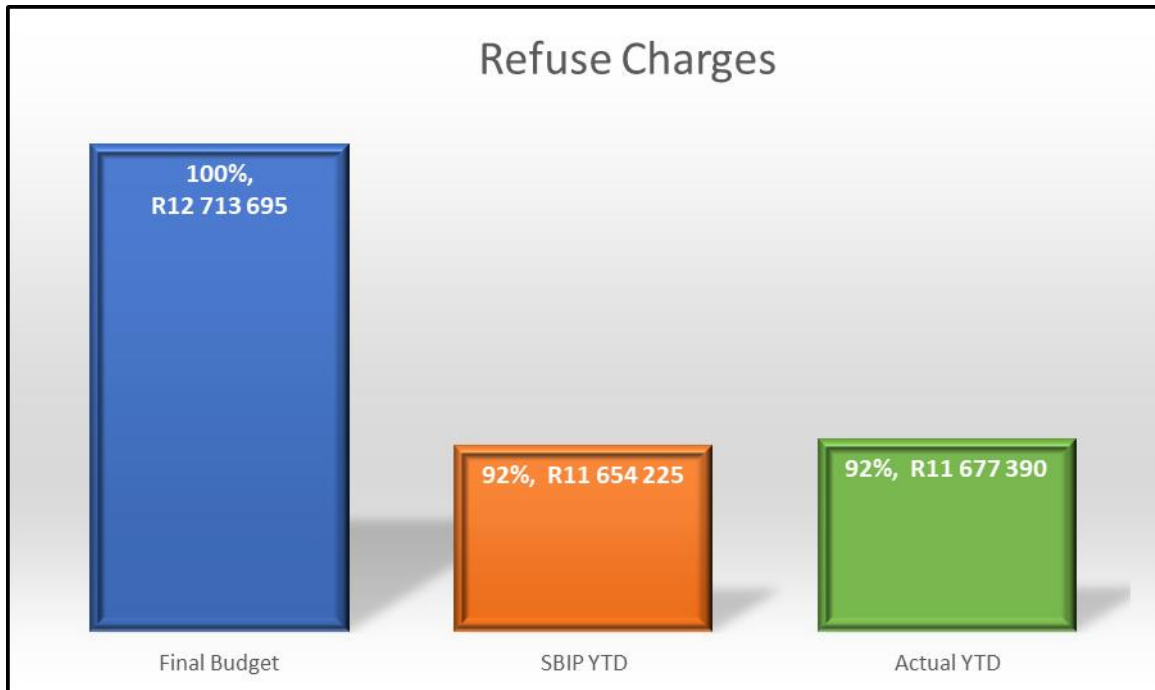


Figure 5 – Refuse removal service charges

The refuse amount raised as reflected for the actual year to date represents 91,8% 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 R1,3 million. This represents 59,8% of the budget amount. The reason for this adverse variance is mainly due to the fact 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 R67,9 million, whilst the year-to-date budget based on history is R66,4 million, whilst the year-to-date actual revenue is R53,2 million. This represents 78,4% 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.

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 R276,1 million, while the monthly actual expenditure for May 2023 amounts to R18,2 million. The total budget is R373,7 million and the year-to-date budget is R303,4 million which represents an underspending of 9% for the year-to-date. The breakdown is as follows:

Description	Adjustment Budget	Monthly actual	YearTD actual	% Spend
Employee related costs	R 125 250 156.00	R 8 520 130.74	R 99 401 314.58	79%
Remuneration of councillors	R 6 188 083.00	R 422 214.71	R 4 896 914.39	79%
Debt impairment	R 41 866 294.00	R -	R 29 611 717.93	71%
Depreciation & asset impairment	R 15 261 999.00	R 1 826.00	R 11 448 325.25	75%
Finance charges	R 6 538 534.00	R 45 388.66	R 2 778 849.69	42%
Bulk purchases	R 84 631 314.00	R 5 127 468.58	R 64 525 265.19	76%
Other materials	R 19 148 904.00	R 1 165 692.66	R 16 012 851.03	84%
Contracted services	R 43 272 931.00	R 1 995 890.82	R 25 338 517.51	59%
Transfers and subsidies	R 1 165 000.00	R 9 400.00	R 446 232.50	38%
Other expenditure	R 30 282 578.00	R 953 988.42	R 21 624 401.52	71%
Losses	R 137 604.00	R -	R -	0%
Total	R 373 743 397.00	R 18 242 000.59	R 276 084 389.59	74%

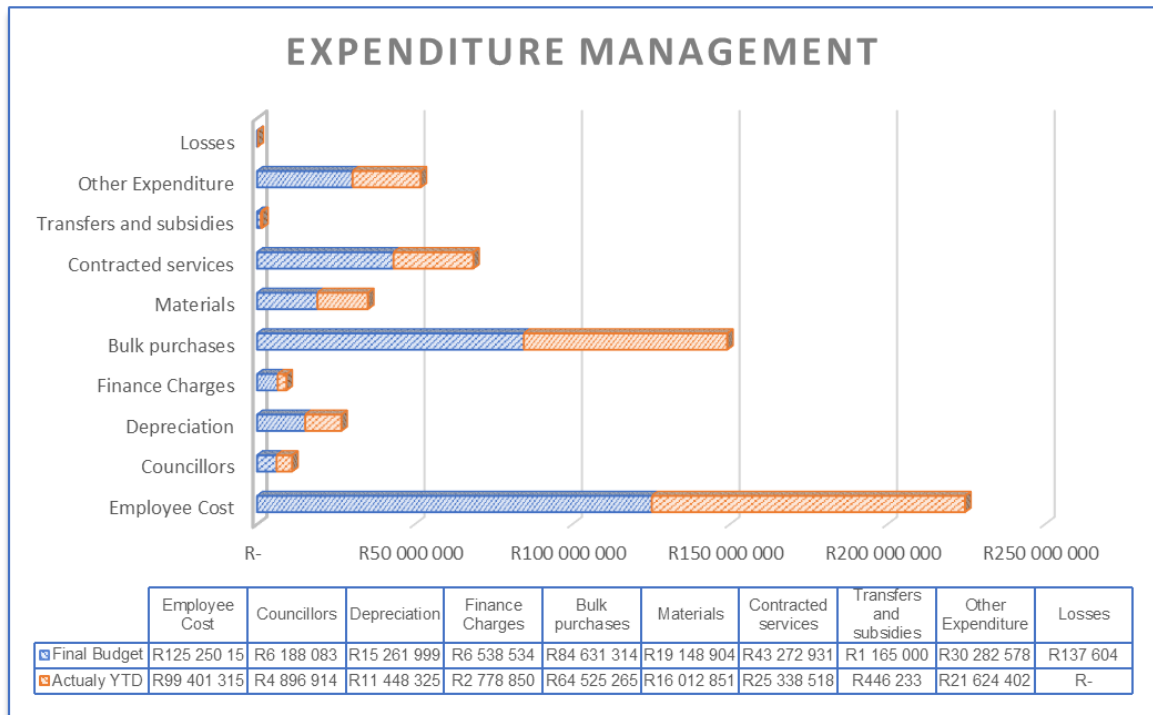


Figure 6 – Expenditure Management

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 R26,0 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 R13,6 million of which R11,4 million has been expended and represents 75,0% of the budget amount. This expenditure only occurs on a quarterly basis and will be in line at the end of each quarter.

Finance charges

The budget for finance charges is R6,5 million, while the year-to-date budget based on history is R3,2 million of which R2,8 million has been expended and represents 42,5% 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 R43,3 million, while the year-to-date budget based on history is R36,5 million of which R25,3 million has been expended and represents 58,6% 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 38,3% 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 R30,3 million, while the year-to-date budget based on history is R26,9 million of which R21,6 million has been expended and represents 71,4% 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 vote

Municipal Manager

The budget for Municipal Manager is R8,6 million of which R4,4 million has been expended and represents 50,7% of the budget amount.

Corporate services

The budget for Corporate Services is R44,5 million of which R26,6 million has been expended and represents 59,8% of the budget amount.

Financial services

The budget for Financial Services is R37,4 million of which R29,8 million has been expended and represents 79,7% of the budget amount.

Engineers services

The budget for Engineers Services is R173,8 million of which R135,4 million has been expended and represents 77,9% of the budget amount.

Community services

The budget for Community Services is R109,4 million of which R79,8 million has been expended and represents 73,0% of the budget amount.

3.5 Capital expenditure

The budget amount for capital expenditure is R95,8 million of which R52,0 million has been expended to date. This represents 54,3% of the budgeted amount.

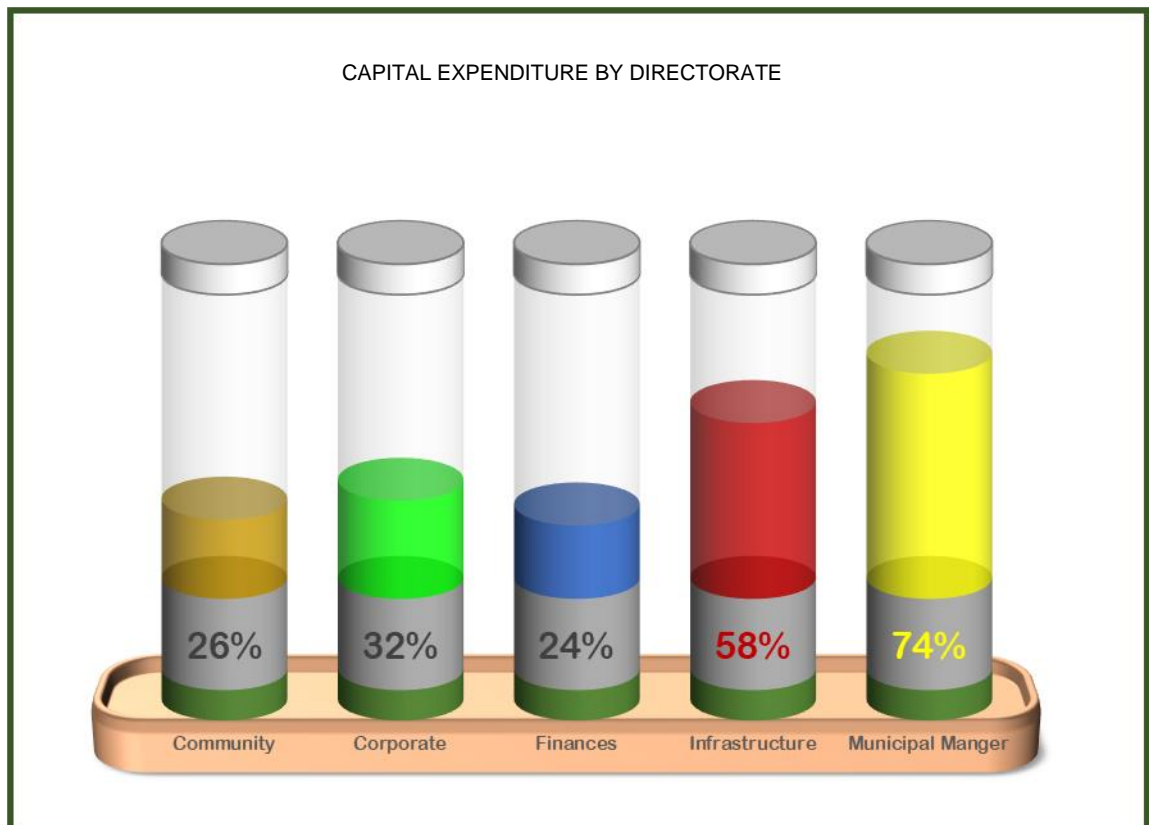


Figure 7 – Capital Expenditure by Directorate

We have capital commitments that amounts up to R9 925 041,84 on 31 May 2023. Measures were implemented to ensure that the capital budget for 2022/2023 will be spent.

Refer to page 31 for further details in respect of grant progress.

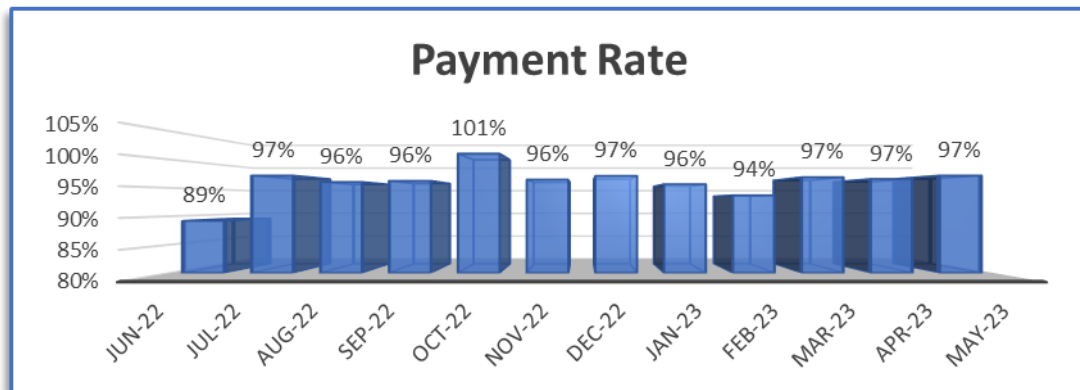
3.6 Payment Rate

The following important trend on the payment rate for the first 11 months of the year must be noted:

- The payment rate for this financial year (based on the year to date) 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 97,2%. This means that we will have to adjust our budget cashflows down to 97,2%;
- 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), Buffeljagsrivier (May)
- 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 97,2%.

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 31 May 2023 amounts to R77,7 million.

Trade and other payables

The trade and other payables amount to R44,1 million.

Breakdown	Prior year Balances	Year to date Balances
Payments received in advance	1 861 602.93	1 651 365.01
Salary control	-	-31 760.86
Trade payables	50 172 385.35	3 887 744.57
Un-identified deposits	-	257 925.74
Other payables	6 895 962.00	5 888 800.45
Unspent conditional grants	15 350 337.26	32 479 345.13
Total	74 280 287.54	44 133 420.04

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

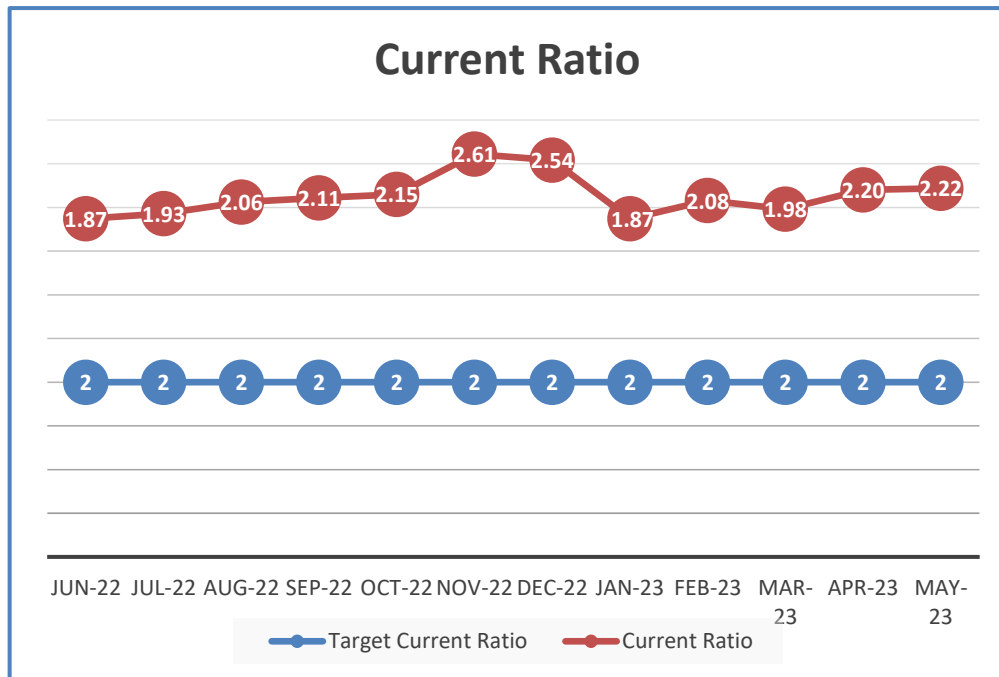
The value of non-current liabilities increased in the current financial period mainly due to an additional loan of R4,2 million. This together with year-end journals which will be processed will ensure that the correct amounts are reflected on the Statement of Financial Position at year-end.

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 2,22:1, which is good. The municipality will be able to overcome its short-term debt.

Current ratio	
Total current assets	Total current liabilities
145 564 056	65 620 100
2.22	



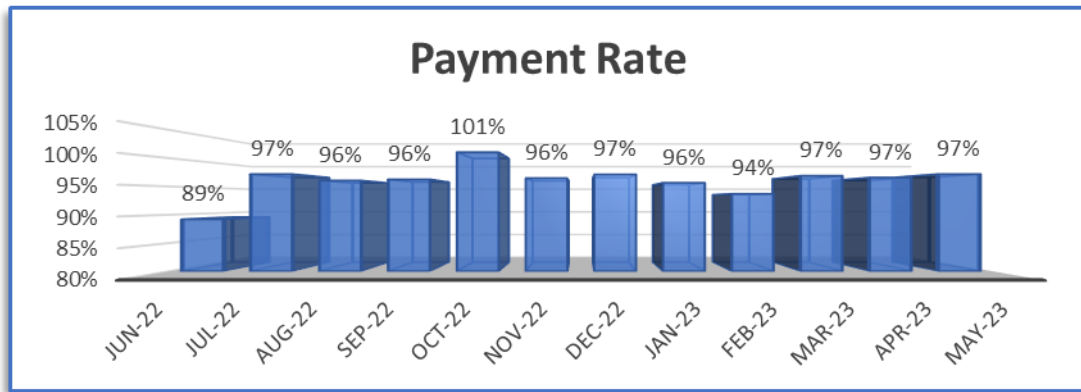
Gearing ratio

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
20 252 144	500 842 801
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 May 2023 was billed in April 2023. For May 2023, the payment ratio of receipts was 100,26%. The year-to-date payment ratio is 97,17%. 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 R109,0 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 - M11 May

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	4 191	45 886	45 588	298	1%	49 304
Service charges	153 563	170 317	159 905	12 024	142 118	145 129	(3 010)	-2%	159 905
Investment revenue	4 294	4 960	6 460	892	7 104	5 922	1 183	20%	6 460
Transfers and subsidies	63 575	57 756	67 948	880	53 238	66 368	(13 130)	-20%	67 948
Other own revenue	59 302	75 764	74 737	983	59 687	58 519	1 168	2%	74 737
Total Revenue (excluding capital transfers and contributions)	326 594	359 133	358 355	18 970	308 034	321 526	(13 492)	-4%	358 355
Employee costs	113 898	132 080	125 250	8 520	99 401	104 395	(4 994)	-5%	125 250
Remuneration of Councillors	5 616	5 833	6 188	422	4 897	5 380	(483)	-9%	6 188
Depreciation & asset impairment	14 398	14 932	15 262	2	11 448	13 634	(2 185)	-16%	15 262
Finance charges	4 547	6 525	6 539	45	2 779	3 209	(430)	-13%	6 539
Inventory consumed and bulk purchases	93 480	106 805	103 780	6 293	80 538	86 637	(6 099)	-7%	103 780
Transfers and subsidies	446	1 294	1 165	9	446	757	(311)	-41%	1 165
Other expenditure	92 330	113 511	115 559	2 950	76 575	89 405	(12 830)	-14%	115 559
Total Expenditure	324 716	380 981	373 743	18 242	276 084	303 418	(27 333)	-9%	373 743
Surplus/(Deficit)	1 878	(21 847)	(15 388)	728	31 950	18 108	13 842	76%	(15 388)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	81 647	46 200	71 676	1 334	43 729	60 550	(16 820)	-28%	71 676
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	-	-	-	-	1 607	(1 607)	-100%	-
Surplus/(Deficit) after capital transfers & contributions	84 140	24 353	56 287	2 062	75 679	80 264	(4 585)	-6%	56 287
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	84 140	24 353	56 287	2 062	75 679	80 264	(4 585)	-6%	56 287
Capital expenditure & funds sources									
Capital expenditure	95 095	59 833	95 824	2 111	52 005	80 016	(28 011)	-35%	95 824
Capital transfers recognised	81 659	45 766	72 806	1 753	44 149	60 614	(16 465)	-27%	72 806
Borrowing	-	8 550	9 602	177	4 426	7 908	(3 482)	-44%	9 602
Internally generated funds	13 436	5 518	13 416	181	3 430	11 494	(8 064)	-70%	13 416
Total sources of capital funds	95 095	59 833	95 824	2 111	52 005	80 016	(28 011)	-35%	95 824
Financial position									
Total current assets	150 943	86 660	142 143		145 564				142 143
Total non current assets	473 404	521 555	543 780		525 703				543 780
Total current liabilities	94 705	57 107	91 816		65 620				91 816
Total non current liabilities	104 379	118 725	118 897		104 804				118 897
Community wealth/Equity	425 263	432 383	475 210		500 843				475 210
Cash flows									
Net cash from (used) operating	98 133	45 602	74 367	3 328	104 501	68 169	(36 331)	-53%	74 367
Net cash from (used) investing	(91 836)	(53 654)	(91 665)	(2 424)	(50 209)	(84 026)	(33 817)	40%	(91 665)
Net cash from (used) financing	(2 787)	5 678	9 635	(31)	(2 710)	8 832	11 542	131%	9 635
Cash/cash equivalents at the month/year end	113 324	56 238	105 661	-	109 011	106 300	(2 712)	-3%	105 661
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	15 612	1 219	1 030	685	553	748	3 181	16 635	39 663
Creditors Age Analysis									
Total Creditors	2 294	286	0	34	0	-	24	-	2 639

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

WC034 Swellendam - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M11 May

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	95 221	5 493	87 604	88 379	(776)	-1%	95 221
Executive and council		19 836	27 314	31 998	(26)	30 247	30 321	(74)	0%	31 998
Finance and administration		69 602	62 067	63 223	5 519	57 356	58 058	(702)	-1%	63 223
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		116 574	98 678	105 617	884	78 626	91 650	(13 024)	-14%	105 617
Community and social services		18 209	7 123	7 835	514	5 968	7 190	(1 223)	-17%	7 835
Sport and recreation		1 877	1 508	798	77	803	727	76	10%	798
Public safety		48 859	55 187	50 899	294	41 925	41 487	437	1%	50 899
Housing		47 630	34 860	46 085	-	29 931	42 245	(12 314)	-29%	46 085
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		2 019	8 474	11 898	764	8 557	10 775	(2 218)	-21%	11 898
Planning and development		1 883	1 311	3 042	91	2 587	2 965	(378)	-13%	3 042
Road transport		136	7 163	8 856	673	5 970	7 810	(1 840)	-24%	8 856
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		200 824	208 801	217 294	13 163	176 977	192 878	(15 901)	-8%	217 294
Energy sources		116 925	115 904	112 553	7 318	92 083	97 634	(5 551)	-6%	112 553
Water management		41 214	45 846	57 280	2 414	43 957	51 738	(7 781)	-15%	57 280
Waste water management		26 186	28 855	29 566	2 318	25 814	27 103	(1 289)	-5%	29 566
Waste management		16 498	18 196	17 895	1 113	15 123	16 404	(1 280)	-8%	17 895
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	408 856	405 334	430 031	20 304	351 763	383 682	(31 919)	-8%	430 031
Expenditure - Functional										
<i>Governance and administration</i>		83 768	100 908	99 879	5 099	70 189	79 155	(8 966)	-11%	99 879
Executive and council		24 710	30 881	31 077	1 457	16 119	18 333	(2 213)	-12%	31 077
Finance and administration		56 913	67 440	67 606	3 600	53 586	59 739	(6 153)	-10%	67 606
Internal audit		2 144	2 588	1 196	43	483	1 083	(600)	-55%	1 196
<i>Community and public safety</i>		67 681	79 986	80 778	2 364	60 117	65 088	(4 970)	-8%	80 778
Community and social services		8 523	9 863	9 559	522	7 141	8 545	(1 404)	-16%	9 559
Sport and recreation		10 897	11 770	11 870	843	10 299	10 817	(518)	-5%	11 870
Public safety		36 912	50 587	47 392	819	38 209	34 767	3 442	10%	47 392
Housing		11 350	7 766	11 956	181	4 467	10 957	(6 491)	-59%	11 956
Health		-	-	1	-	1	1	-	-	1
<i>Economic and environmental services</i>		23 883	30 894	30 916	1 477	25 582	26 957	(1 375)	-5%	30 916
Planning and development		5 144	7 533	7 077	437	5 401	6 036	(635)	-11%	7 077
Road transport		18 600	22 436	23 214	1 040	19 698	20 510	(811)	-4%	23 214
Environmental protection		139	924	625	-	482	411	71	17%	625
<i>Trading services</i>		148 593	167 846	160 703	9 301	120 005	131 045	(11 039)	-8%	160 703
Energy sources		99 131	109 476	101 908	6 347	76 777	81 701	(4 924)	-6%	101 908
Water management		15 523	23 983	26 024	1 190	21 450	23 395	(1 945)	-8%	26 024
Waste water management		17 429	13 649	13 638	1 007	10 035	11 504	(1 469)	-13%	13 638
Waste management		16 510	20 737	19 133	758	11 744	14 445	(2 701)	-19%	19 133
<i>Other</i>		791	1 347	1 467	-	191	1 173	(982)	-84%	1 467
Total Expenditure - Functional	3	324 716	380 981	373 743	18 242	276 084	303 418	(27 333)	-9%	373 743
Surplus/ (Deficit) for the year		84 140	24 353	56 287	2 062	75 679	80 264	(4 585)	-6%	56 287

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) - M11 May

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	0	2 292	2 983	(691)	-23.2%	3 101
Vote 2 - CORPORATE SERVICES		21 555	30 550	34 960	276	32 774	32 895	(122)	-0.4%	34 960
Vote 3 - FINANCE SERVICES		54 987	59 909	59 959	5 335	54 881	55 234	(352)	-0.6%	59 959
Vote 4 - ENGINEERS SERVICE		198 410	197 878	208 385	12 696	168 004	184 440	(16 436)	-8.9%	208 385
Vote 5 - COMMUNITY SERVICES		82 748	60 516	72 091	1 660	51 303	66 059	(14 755)	-22.3%	72 091
Vote 6 - COMMUNITY SERVICES CONTINUED		50 339	56 482	51 534	338	42 509	42 071	438	1.0%	51 534
Total Revenue by Vote	2	408 856	405 334	430 031	20 304	351 763	383 682	(31 919)	-8.3%	430 031
Expenditure by Vote	1									
Vote 1 - MUNICIPAL MANAGER		10 244	10 055	8 638	375	4 378	7 539	(3 160)	-41.9%	8 638
Vote 2 - CORPORATE SERVICES		37 653	45 884	44 468	2 307	26 601	29 534	(2 933)	-9.9%	44 468
Vote 3 - FINANCE SERVICES		29 102	38 109	37 439	1 861	29 833	33 743	(3 911)	-11.6%	37 439
Vote 4 - ENGINEERS SERVICE		155 306	177 735	173 841	9 945	135 434	145 085	(9 651)	-6.7%	173 841
Vote 5 - COMMUNITY SERVICES		54 396	59 521	62 576	3 052	42 502	53 466	(10 964)	-20.5%	62 576
Vote 6 - COMMUNITY SERVICES CONTINUED		38 014	49 677	46 780	702	37 336	34 050	3 286	9.7%	46 780
Total Expenditure by Vote	2	324 716	380 981	373 743	18 242	276 084	303 418	(27 333)	-9.0%	373 743
Surplus/ (Deficit) for the year	2	84 140	24 353	56 287	2 062	75 679	80 264	(4 585)	-5.7%	56 287

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) - M11 May

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	4 191	45 886	45 588	298	1%	49 304
Service charges - electricity revenue		101 276	113 385	104 292	7 258	89 916	93 359	(3 443)	-4%	104 292
Service charges - water revenue		20 929	22 655	23 552	1 875	21 820	22 380	(559)	-2%	23 552
Service charges - sanitation revenue		19 324	21 390	19 348	1 821	18 704	17 736	968	5%	19 348
Service charges - refuse revenue		12 032	12 887	12 714	1 071	11 677	11 654	23	0%	12 714
Rental of facilities and equipment		804	746	826	66	804	757	46	6%	826
Interest earned - external investments		4 294	4 960	6 460	892	7 104	5 922	1 183	20%	6 460
Interest earned - outstanding debtors		2 287	3 502	2 122	204	1 269	1 975	(705)	-36%	2 122
Dividends received		2	-	-	-	2	-	2	#DIV/0!	-
Fines, penalties and forfeits		45 279	51 109	46 742	41	38 551	37 749	802	2%	46 742
Licences and permits		1 286	1 388	1 485	111	1 186	1 252	(65)	-5%	1 485
Agency services		2 606	2 866	2 826	183	2 510	2 650	(140)	-5%	2 826
Transfers and subsidies		63 575	57 756	67 948	880	53 238	66 368	(13 130)	-20%	67 948
Other revenue		3 774	3 697	4 176	379	4 092	3 837	255	7%	4 176
Gains		3 264	12 457	16 561	-	11 273	10 300	973	9%	16 561
Total Revenue (excluding capital transfers and contributions)		326 594	359 133	358 355	18 970	308 034	321 526	(13 492)	-4%	358 355
Expenditure By Type										
Employee related costs		113 898	132 080	125 250	8 520	99 401	104 395	(4 994)	-5%	125 250
Remuneration of councillors		5 616	5 833	6 188	422	4 897	5 380	(483)	-9%	6 188
Debt impairment		33 048	43 938	41 866	-	29 612	26 021	3 590	14%	41 866
Depreciation & asset impairment		14 398	14 932	15 262	2	11 448	13 634	(2 185)	-16%	15 262
Finance charges		4 547	6 525	6 539	45	2 779	3 209	(430)	-13%	6 539
Bulk purchases - electricity		82 613	91 211	84 631	5 127	64 525	69 155	(4 630)	-7%	84 631
Inventory consumed		10 867	15 594	19 149	1 166	16 013	17 482	(1 469)	-8%	19 149
Contracted services		31 090	40 281	43 273	1 996	25 339	36 495	(11 156)	-31%	43 273
Transfers and subsidies		446	1 294	1 165	9	446	757	(311)	-41%	1 165
Other expenditure		27 101	28 772	30 283	954	21 624	26 888	(5 264)	-20%	30 283
Losses		1 091	521	138	-	-	-	-	-	138
Total Expenditure		324 716	380 981	373 743	18 242	276 084	303 418	(27 333)	-9%	373 743
Surplus/(Deficit)										
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		1 878	(21 847)	(15 388)	728	31 950	18 108	13 842	0	(15 388)
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		81 647	46 200	71 676	1 334	43 729	60 550	(16 820)	(0)	71 676
Transfers and subsidies - capital (in-kind - all)		615	-	-	-	-	-	-	-	-
		-	-	-	-	-	1 607	(1 607)	(0)	-
Surplus/(Deficit) after capital transfers & contributions		84 140	24 353	56 287	2 062	75 679	80 264			56 287
Taxation								-		
Surplus/(Deficit) after taxation		84 140	24 353	56 287	2 062	75 679	80 264			56 287
Attributable to minorities										
Surplus/(Deficit) attributable to municipality		84 140	24 353	56 287	2 062	75 679	80 264			56 287
Share of surplus/ (deficit) of associate										
Surplus/ (Deficit) for the year		84 140	24 353	56 287	2 062	75 679	80 264			56 287

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) - M11 May

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	24 744	1 322	14 628	23 925	(9 296)	-39%	24 744
Vote 5 - COMMUNITY SERVICES		-	-	-	-	-	-	-	-	-
Vote 6 - COMMUNITY SERVICES CONTINUED		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	-	17 544	24 744	1 322	14 628	23 925	(9 296)	-39%	24 744
Single Year expenditure appropriation	2									
Vote 1 - MUNICIPAL MANAGER		328	50	1 928	-	1 426	2 395	(968)	-40%	1 928
Vote 2 - CORPORATE SERVICES		190	265	32	1	20	50	(30)	-60%	32
Vote 3 - FINANCE SERVICES		1 280	1 595	2 156	51	520	1 584	(1 063)	-67%	2 156
Vote 4 - ENGINEERS SERVICE		80 114	35 803	57 644	418	32 984	44 044	(11 061)	-25%	57 644
Vote 5 - COMMUNITY SERVICES		11 997	2 930	8 264	318	2 141	7 042	(4 900)	-70%	8 264
Vote 6 - COMMUNITY SERVICES CONTINUED		1 186	1 646	1 055	-	285	978	(693)	-71%	1 055
Total Capital single-year expenditure	4	95 095	42 289	71 079	788	37 377	56 091	(18 714)	-33%	71 079
Total Capital Expenditure		95 095	59 833	95 824	2 111	52 005	80 016	(28 011)	-35%	95 824
Capital Expenditure - Functional Classification										
Governance and administration		1 830	1 907	2 295	52	540	1 742	(1 202)	-69%	2 295
Executive and council		315	-	-	-	-	-	-	-	-
Finance and administration		1 515	1 907	2 295	52	540	1 742	(1 202)	-69%	2 295
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		12 587	3 056	3 033	318	1 453	2 231	(778)	-35%	3 033
Community and social services		11 376	60	728	28	116	260	(144)	-55%	728
Sport and recreation		780	2 546	1 751	290	1 337	1 460	(123)	-8%	1 751
Public safety		406	450	505	-	-	465	(465)	-100%	505
Housing		11	-	50	-	-	46	(46)	-100%	50
Health		13	-	-	-	-	-	-	-	-
Economic and environmental services		34 569	27 506	33 725	914	26 347	31 754	(5 406)	-17%	33 725
Planning and development		25	3	1 921	-	1 426	2 385	(959)	-40%	1 921
Road transport		34 544	27 503	31 804	914	24 921	29 368	(4 448)	-15%	31 804
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		46 109	27 364	56 770	827	23 665	44 289	(20 624)	-47%	56 770
Energy sources		9 381	-	4 788	2	3	1 599	(1 596)	-100%	4 788
Water management		26 400	14 607	30 880	825	15 287	23 768	(8 481)	-36%	30 880
Waste water management		9 718	11 237	14 917	-	7 401	13 234	(5 833)	-44%	14 917
Waste management		610	1 520	6 186	-	974	5 689	(4 715)	-83%	6 186
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	95 095	59 833	95 824	2 111	52 005	80 016	(28 011)	-35%	95 824
Funded by:										
National Government		31 039	16 341	22 902	1 322	14 628	22 775	(8 146)	-36%	22 902
Provincial Government		50 620	29 425	45 431	28	29 118	35 370	(6 252)	-18%	45 431
District Municipality		-	-	4 473	402	402	2 469	(2 067)	-84%	4 473
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		81 659	45 766	72 806	1 753	44 149	60 614	(16 465)	-27%	72 806
Borrowing	6	-	8 550	9 602	177	4 426	7 908	(3 482)	-44%	9 602
Internally generated funds		13 436	5 518	13 416	181	3 430	11 494	(8 064)	-70%	13 416
Total Capital Funding		95 095	59 833	95 824	2 111	52 005	80 016	(28 011)	-35%	95 824

4.1.6 Table C6: Monthly Budget Statement – Financial Position**WC034 Swellendam - Table C6 Monthly Budget Statement - Financial Position - M11 May**

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	69 120	110 429
Call investment deposits		–	–	–	39 891	–
Consumer debtors		15 942	16 144	6 172	(1 205)	6 172
Other debtors		15 899	8 635	19 469	32 185	19 469
Current portion of long-term receivables		48	43	43	48	43
Inventory		5 729	5 600	6 031	5 525	6 031
Total current assets		150 943	86 660	142 143	145 564	142 143
Non-current Assets						
Long-term receivables		150	263	578	330	578
Investments		–	–	–	12 446	–
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	500 776	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	525 703	543 780
TOTAL ASSETS		624 347	608 215	685 923	671 267	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	4 058	4 081
Trade and other payables		74 287	29 168	67 690	44 133	67 690
Provisions		13 544	21 504	17 023	14 398	17 023
Total current liabilities		94 705	57 107	91 816	65 620	91 816
Non-current Liabilities						
Borrowing		18 967	27 447	28 614	20 252	28 614
Provisions		85 411	91 279	90 283	84 552	90 283
Total non current liabilities		104 379	118 725	118 897	104 804	118 897
TOTAL LIABILITIES		199 083	175 832	210 713	170 424	210 713
NET ASSETS	2	425 263	432 383	475 210	500 843	475 210
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		413 263	426 383	471 710	492 251	471 710
Reserves and Funds		12 000	6 000	3 500	8 592	3 500
TOTAL COMMUNITY WEALTH/EQUITY	2	425 263	432 383	475 210	500 843	475 210

4.1.7 Table C7: Monthly Budget Statement - Cash Flow

WC034 Swellendam - Table C7 Monthly Budget Statement - Cash Flow - M11 May

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									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		42 523	49 330	48 318	3 104	56 423	44 291	12 132	27%	48 318
Service charges		159 921	166 910	159 482	9 540	154 504	146 192	8 313	6%	159 482
Other revenue		10 829	20 355	31 954	1 220	13 855	29 291	(15 436)	-53%	31 954
Transfers and Subsidies - Operational		41 273	57 756	64 429	35	58 558	59 060	(502)	-1%	64 429
Transfers and Subsidies - Capital		88 083	45 766	62 161	-	56 809	56 981	(172)	0%	62 161
Interest		4 161	8 463	8 582	1 096	8 374	7 867	507	6%	8 582
Dividends		-	-	-	-	-	-	-		-
Payments										
Suppliers and employees		(245 567)	(298 202)	(295 900)	(11 612)	(240 798)	(271 242)	(30 444)	11%	(295 900)
Finance charges		(2 644)	(3 480)	(3 494)	(45)	(2 779)	(3 202)	(424)	13%	(3 494)
Transfers and Grants		(446)	(1 294)	(1 165)	(9)	(446)	(1 068)	(622)	58%	(1 165)
NET CASH FROM/(USED) OPERATING ACTIVITIES		98 133	45 602	74 367	3 328	104 501	68 169	(36 331)	-53%	74 367
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		860	1 126	4 189	-	4 117	3 840	277	7%	4 189
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-		-
Decrease (increase) in non-current investments		-	5 113	-	-	-	-	-		-
Payments										
Capital assets		(92 696)	(59 893)	(95 854)	(2 424)	(54 326)	(87 866)	(33 540)	38%	(95 854)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(91 836)	(53 654)	(91 665)	(2 424)	(50 209)	(84 026)	(33 817)	40%	(91 665)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		-	9 200	10 008	-	-	9 174	(9 174)	-100%	10 008
Increase (decrease) in consumer deposits		-	230	230	25	205	211	(6)	-3%	230
Payments										
Repayment of borrowing		(2 787)	(3 752)	(604)	(56)	(2 915)	(554)	2 362	-427%	(604)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(2 787)	5 678	9 635	(31)	(2 710)	8 832	11 542	131%	9 635
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	105 661		109 011	106 300			105 661

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 May 2023 are R39,7 million of which 54,9% is older than 90 days. The debtors decreased in May 2023 by R2,9 million when compared to April 2023.

WC034 Swellendam - Supporting Table SC3 Monthly Budget Statement - aged debtors - M11 May

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	1	2	1	0	-	1	1	307	313	309	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	5 507	92	126	34	32	74	169	974	7 007	1 283	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	7 179	516	371	281	236	257	1 122	5 026	14 988	6 922	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	2 320	264	221	160	136	166	739	3 455	7 460	4 655	-	-
Receivables from Exchange Transactions - Waste Management	1600	1 613	171	161	115	97	117	528	2 358	5 159	3 215	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	66	12	0	0	0	0	23	32	132	54	-	-
Interest on Arrear Debtor Accounts	1810	48	63	57	29	24	48	255	3 443	3 966	3 798	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	(1 121)	100	93	66	29	85	345	1 041	638	1 566	-	-
Total By Income Source	2000	15 612	1 219	1 030	685	553	748	3 181	16 635	39 663	21 803	-	-
2021/22 - totals only													
Debtors Age Analysis By Customer Group													
Organs of State	2200	1 173	8	7	7	5	4	141	351	1 697	508	-	-
Commercial	2300	5 151	29	19	16	13	36	56	224	5 544	344	-	-
Households	2400	8 636	1 107	961	638	517	673	2 858	15 654	31 044	20 340	-	-
Other	2500	651	74	43	25	18	35	127	406	1 378	611	-	-
Total By Customer Group	2600	15 612	1 219	1 030	685	553	748	3 181	16 635	39 663	21 803	-	-

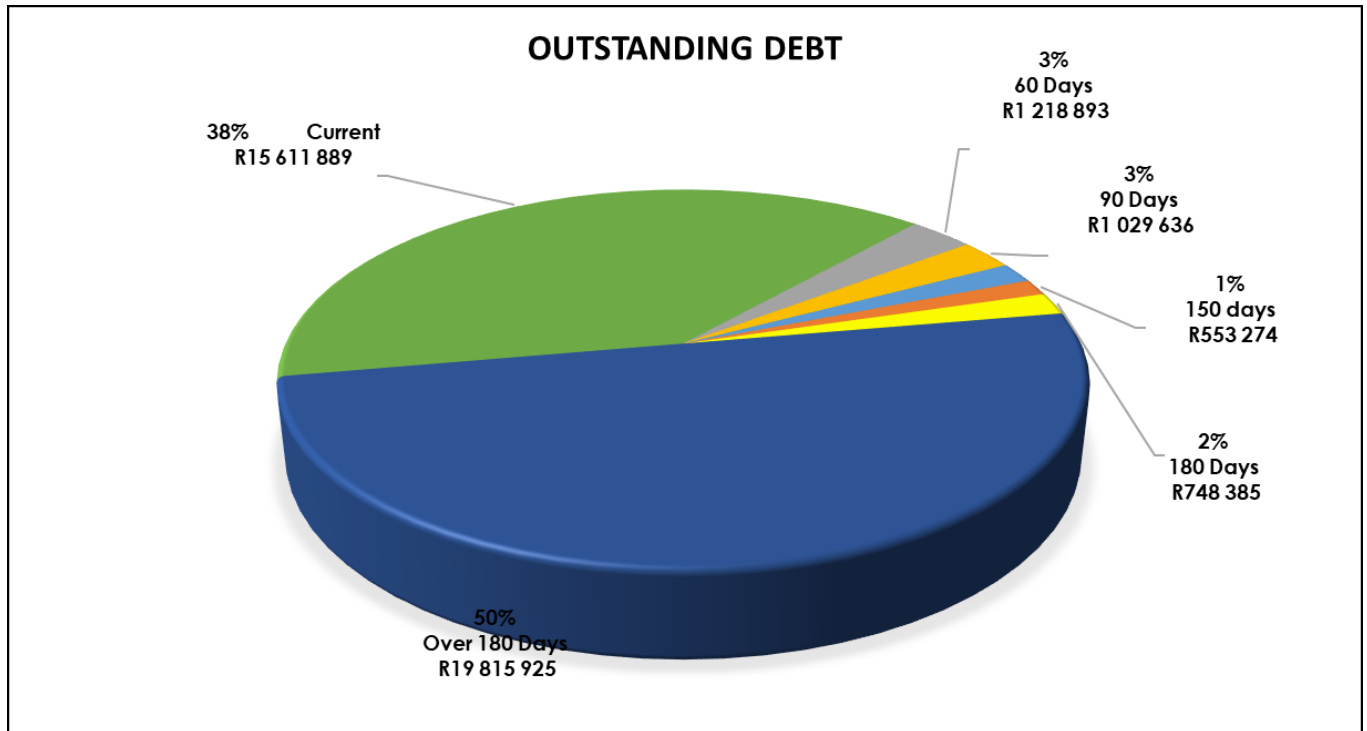


Figure 8 – Outstanding Debtors

6. CREDITORS' ANALYSIS

The creditors older than 30 days amounts to R344 728,16 This is mainly for goods or services received in May, which is payable by 30 June 2023.

WC034 Swellendam - Supporting Table SC4 Monthly Budget Statement - aged creditors - M11 May

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	557	-	-	-	-	-	-	-	557
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	1 737	286	0	34	0	-	24	-	2 082
Auditor General	0800	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	2 294	286	0	34	0	-	24	-	2 639

7. INVESTMENT PORTFOLIO ANALYSIS

During the month of May 2023 interest to the amount of R0,4 million realised on the investments. Investments were topped up with R5,1 million and investments of R5,1 million was withdrawn.

WC034 Swellendam - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M11 May

Investments by maturity Name of institution & investment ID	Ref	Period of Investment Yrs/Months	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
Municipality														
Nedbank		181 Days	181 Days	Y	F	8.48	N/A	N/A	22/06/2023	12 360	86	-	-	12 446
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	10 472	76	-	-	10 547
Standard Bank		119 Days	119 Days	Y	F	8.45	N/A	N/A	21/04/2023	0	-	-	-	0
Standard Bank		91 Days	91 Days	Y	F	8.9	N/A	N/A	26/07/2023	12 018	88	-	-	12 105
Standard Bank		62 Days	62 Days	Y	F	8.775	N/A	N/A	27/06/2023	12 017	87	-	-	12 104
Absa Bank		31 Days	31 Days	Y	F	6.5	N/A	N/A	8/06/2023	-	22	-	5 113	5 135
Absa Bank		32 Days	32 Days	Y	F	6.5	N/A	N/A	8/05/2023	5 136	6	(5 142)	-	-
Municipality sub-total										52 002	365	(5 142)	5 113	52 337
Entities														
										-	-	-	-	-
										-	-	-	-	-
										-	-	-	-	-
										-	-	-	-	-
										-	-	-	-	-
										-	-	-	-	-
Entities sub-total										-	-	-	-	-
TOTAL INVESTMENTS AND INTEREST	2									52 002	365	(5 142)	5 113	52 337

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 - M11 May										
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										
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		43 119	45 993	46 776	-	46 776	42 878	3 898	9.1%	46 776
Local Government Equitable Share		35 471	39 675	39 675	-	39 675	36 369	3 306	9.1%	39 675
Expanded public works programme integrated grant for municipalities		1 682	1 497	1 497	-	1 497	1 372	125		1 497
Municipal Infrastructure Grant		2 150	2 262	2 262	-	2 262	2 073	188	9.1%	2 262
Integrated National Electrification Programme (municipal) grant		765	-	-	-	-	-	-	-	-
Local government financial management grant		1 720	1 720	1 720	-	1 720	1 577	143	9.1%	1 720
Municipal Disaster Relief Grant		-	-	-	-	-	-	-	-	-
Water Services Infrastructure Grant		940	840	1 622	-	1 622	1 487	135	9.1%	1 622
Energy Efficiency and Demand Side Management Grant		391	-	-	-	-	-	-	-	-
Provincial Government:		17 872	11 762	17 265	-	11 450	15 826	(4 441)	-28.1%	17 265
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	46	(8)	-17.1%	50
SETA		391	-	383	-	383	352	32	9.1%	383
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	8 394	(5 205)	-62.0%	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	5 583	677	12.1%	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	733	62	8.5%	800
Emergency Municipal loadshedding relief grant		-	-	177	-	177	163	14		177
Western Cape Financial Management Capability Grant		-	-	200	-	200	183	17		200
Municipal Intervention Grant		-	-	65	-	65	60	5		65
Service SETA		-	-	341	-	341	313	28		341
Municipal Library Support Fund Grant		20	-	-	-	-	-	-	-	-
Conditional Grant for Libraries		82	-	-	-	-	-	-	-	-
District Municipality:		90	-	413	35	332	379	(47)	-12.3%	413
Overberg District Safety Forum Grant		60	-	9	35	40	8	32	389.6%	9
Safety Plan Development Grant		30	-	-	-	-	-	-	-	-
Municipal Disaster Recovery Grant		-	-	235	-	235	215	20		235
Upgrade of sanitation facilities from old housing project Grant		-	-	104	-	57	96	-		104
Rectification and upgrade of external sanitation facilities in Raitlon Grant		-	-	65	-	-	60	5		65
Total Operating Transfers and Grants	5	61 082	57 756	64 454	35	58 558	59 082	(590)	-1.0%	64 454
Capital Transfers and Grants										
National Government:		24 190	16 341	21 558	-	21 558	19 762	1 797	9.1%	21 558
Local Government Equitable Share		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant		10 212	10 743	10 743	-	10 743	9 848	895	9.1%	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	10 815	-	10 815	9 914	901	9.1%	10 815
Energy Efficiency and Demand Side Management Grant		2 609	-	-	-	-	-	-	-	-
Provincial Government:		44 083	29 425	36 105	-	31 520	33 096	(1 576)	-4.8%	36 105
Human Settlement Development		40 916	29 410	34 306	-	29 902	31 448	(1 545)	-4.9%	34 306
Community Library Services Grant		-	-	-	-	-	-	-	-	-
Development of Sports and Recreation Facilities		261	-	-	-	-	-	-	-	-
WESGRO		-	-	-	-	-	-	-	-	-
Maintenance of Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Municipal Replacement Fund		-	15	181	-	-	166	(16)	-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	399	36		435
Emergency Municipal loadshedding relief grant		-	-	1 183	-	1 183	1 084	99	9.1%	1 183
District Municipality:		-	-	4 473	-	3 731	4 101	(370)	-9.0%	4 473
Overberg District Safety Forum Grant		-	-	26	-	30	24	6	25.5%	26
Municipal Disaster Recovery Grant		-	-	3 318	-	3 318	3 041	277	0.0%	3 318
Upgrade of sanitation facilities from old housing project Grant		-	-	695	-	382	637	57	0.0%	695
Rectification and upgrade of external sanitation facilities in Raitlon Grant		-	-	435	-	-	399	36		435
Total Capital Transfers and Grants	5	68 274	45 766	62 136	-	56 809	56 958	(150)	-0.3%	62 136
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	129 355	103 521	126 590	35	115 367	116 041	(739)	-0.6%	126 590

8.2 Supporting table SC7 (1) – Grant expenditure

WC034 Swellendam - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M11 May

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	46 978	3 756	41 036	43 063	(2 027)	-4.7%	46 978
Local Government Equitable Share		35 471	39 675	39 675	3 306	36 369	36 369	0	0.0%	39 675
Expanded public works programme integrated grant for municipalities		1 682	1 497	1 497	100	1 390	1 372	18	1.3%	1 497
Municipal Infrastructure Grant		2 077	2 262	2 262	191	1 791	2 073	(282)	-13.6%	2 262
Integrated National Electrification Programme (municipal) grant		766	-	-	-	-	-	-	-	-
Local government financial management grant		1 720	1 720	1 720	98	688	1 577	(889)	-56.4%	1 720
Municipal Disaster Relief Grant		-	-	-	-	-	-	-	-	-
Water Services Infrastructure Grant		738	840	1 824	61	798	1 672	(874)	-52.3%	1 824
Energy Efficiency and Demand Side Management Grant		391	-	-	-	-	-	-	-	-
Provincial Government:		15 158	11 762	17 265	404	7 321	15 826	(7 880)	-49.8%	17 265
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	46	2	3.6%	50
SETA		7	-	383	-	-	352	(352)	-100.0%	383
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	-	2 311	8 394	(6 083)	-72.5%	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	404	4 868	5 583	(714)	-12.8%	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	-	-	733	(733)	-100.0%	800
Municipal Library Support Fund Grant		-	-	-	-	-	-	-	-	-
Conditional Grant for Libraries		62	-	-	-	-	-	-	-	-
Emergency Municipal loadshedding relief grant		-	-	177	-	-	163	(163)	-100.0%	177
Western Cape Financial Management Capability Grant		-	-	200	-	-	183	(183)	-100.0%	200
Municipal Intervention Grant		-	-	65	-	-	60	(60)	-100.0%	65
Service SETA		-	-	341	-	94	313	(219)	-70.0%	341
District Municipality:		86	-	413	-	-	8	(8)	-100.0%	413
Overberg District Safety Forum Grant		57	-	9	-	-	8	(8)	-100.0%	9
Safety Plan Development Grant		28	-	-	-	-	-	-	-	-
Municipal Disaster Recovery Grant		-	-	235	-	-	215	-	-	235
Upgrade of sanitation facilities from old housing project Grant		-	-	104	-	57	96	-	-	104
Rectification and upgrade of external sanitation facilities in Railton Grant		-	-	65	-	-	60	-	-	65
Total operating expenditure of Transfers and Grants:		58 089	57 756	64 655	4 160	48 356	58 897	(9 916)	-16.8%	64 655
Capital expenditure of Transfers and Grants										
National Government:		22 355	16 341	22 902	1 322	13 284	20 993	(7 709)	-36.7%	22 902
Local Government Equitable Share		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant		9 723	10 743	10 743	914	7 966	9 848	(1 882)	-19.1%	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	12 159	408	5 318	11 145	(5 827)	-52.3%	12 159
Energy Efficiency and Demand Side Management Grant		2 608	-	-	-	-	-	-	-	-
Provincial Government:		39 494	29 425	36 129	-	27 620	33 118	(5 499)	-16.6%	36 129
Human Settlement Development		38 416	29 410	34 306	-	27 620	31 448	(3 828)	-12.2%	34 306
Community Library Services Grant		-	-	-	-	-	-	-	-	-
Development of Sports and Recreation Facilities		253	-	-	-	-	-	-	-	-
WESGRO		-	-	-	-	-	-	-	-	-
Maintenance of Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Municipal Replacement Fund		-	15	181	-	-	166	(166)	-100.0%	181
Service Delivery and Capacity Building Grant		-	-	-	-	-	-	-	-	-
Municipal Drought Relief Grant		-	-	-	-	-	-	-	-	-
Municipal Library Support Fund Grant		10	-	25	-	-	23	(23)	-100.0%	25
Department of Economic Development and Tourism Grant		310	-	-	-	-	-	-	-	-
Conditional Grant for Libraries		504	-	-	-	-	-	-	-	-
Municipal Intervention Grant		-	-	435	-	-	399	-	-	435
Emergency Municipal loadshedding relief grant		-	-	1 183	-	-	1 084	-	-	1 183
District Municipality:		-	-	4 473	-	382	4 101	(3 718)	-90.7%	4 473
Overberg District Safety Forum Grant		-	-	26	-	-	24	(24)	-100.0%	26
Municipal Disaster Recovery Grant		-	-	3 318	-	-	3 041	-	-	3 318
Upgrade of sanitation facilities from old housing project Grant		-	-	695	-	382	637	-	-	695
Rectification and upgrade of external sanitation facilities in Railton Grant		-	-	435	-	-	399	-	-	435
Total capital expenditure of Transfers and Grants:		61 850	45 766	63 505	1 322	41 287	58 213	(16 926)	-29.1%	63 505
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		119 939	103 521	128 160	5 482	89 643	117 109	(26 841)	-22.9%	128 160

8.3 Supporting information grants

8.3.1 The following grants were received up to May 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 - The appointment is done and we are busy signing the contract.

The municipality does 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 – 90% progress in 6 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 moved to mid-June 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 municipality received R 6 million for the project in March 2023. The municipality does have a contract and tender in place regarding the scope of works related to the R6 million funding. The municipality engaged the Contractor to negotiate in terms of the rates regarding matters of finalising scope, escalation and possible force majeure. As soon as the negotiations are concluded, the Contractor is to continue on-site with works. Contractually - Schedule of Deviations to be updated.

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 the 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 are in a BAC process, thus is to appoint a consultant for the projects.

Municipal Intervention Grant

Skips – Contract for this project has been signed. Requisitions must be completed and signed by Community Services for further processing.

Upgrade of toilets in informal settlements – Currently busy with the tender evaluation process.

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 April 2023. The issuing of the purchase order did take place on the 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 evaluation 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 rollover to the 2022/2023 financial year. The roll-over of the balance of the funds was 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 - M11 May

Description	Ref	Budget Year 2022/23				
		Approved Rollover 2021/22	Monthly actual	YearTD actual	YTD variance	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:		1 902	30	1 363	(539)	-28.3%
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	28	354	(8)	-2.3%
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	2	2	(41)	-94.7%
Local Government Support Grant		-	-	-	-	
Local Government Employment Support Grant		733	0	686	(47)	-6.4%
Department of Economic Development Grant		-	-	-	-	
Informal Settlements Upgrading Partnership Grant: Provinces		-	-	-	-	
Municipal Library Support Fund Grant		125	-	140	15	11.7%
District Municipality:		-	-	-	-	
Establishment of Local Safety Forum Grant		-	-	-	-	
<i>Safety Plan Development Grant</i>		-	-	-	-	
Total operating expenditure of Approved Roll-overs		2 103	30	1 564	(539)	-25.6%
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:		4 890	35	1 505	(3 385)	-69.2%
Human Settlement Development		2 500	-	-	(2 500)	-100.0%
Community Library Services Grant		157	23	63	(94)	-59.6%
Development of Sports and Recreation Facilities		-	-	-	-	
WESGRO		-	-	-	-	
Maintenance of Water Supply Infrastructure		-	-	-	-	
Municipal Replacement Fund		290	12	15	(275)	-94.7%
Service Delivery and Capacity Building Grant		-	-	-	-	
Municipal Drought Relief Grant		-	-	-	-	
Municipal Library Support Fund Grant		25	-	-	(25)	-100.0%
Department of Economic Development and Tourism Grant		1 918	-	1 426	(491)	-25.6%
Total capital expenditure of Approved Roll-overs		6 234	35	2 849	(3 385)	-54.3%
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS		8 337	66	4 413	(3 923)	-47.1%

9. CAPITAL PROGRAMME PERFORMANCE

Supporting table SC12 reconciles with table C5.

WC034 Swellendam - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M11 May

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	2 360	5 513	48 015	39 665	(8 350)	-21.1%	80%
April	9 007	4 644	6 409	1 880	49 895	46 074	(3 821)	-8.3%	0
May	6 299	1 379	8 716	2 111	52 005	54 789	2 784	5.1%	0
June	20 956	960	41 065	-		95 854	-		
Total Capital expenditure	95 152	59 893	95 854	52 005					