

SWELLEN DAM MUNICIPALITY



Monthly Budget Statement July 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 July 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 July 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 July 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 July 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

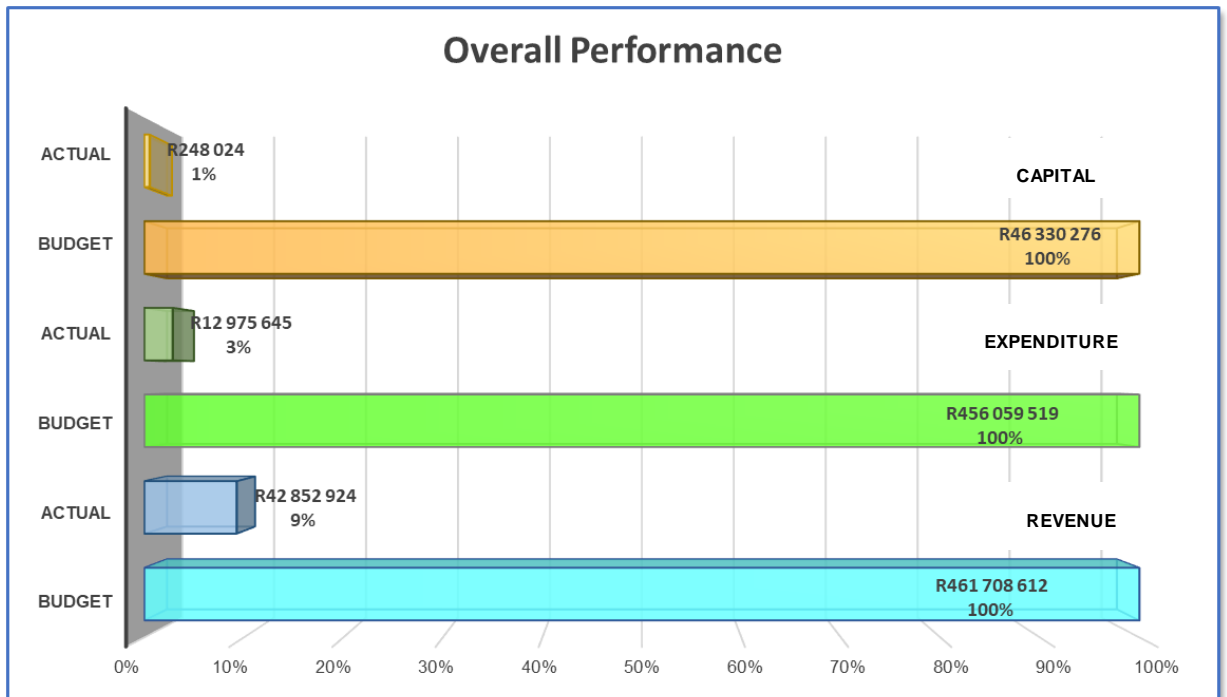
Currently, all the “2022/2023 audited outcomes” columns still reflect the amounts as per the 2022/2023 pre-audited figures up to date. The annual financial statements for 2022/2023 have not been finalised and the “audited outcomes” figures may change. The final figures will only reflect after the audit report for 2022/2023 is finalised.

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	461 709	456 060	46 330
Adjustment budget	461 709	456 060	46 330
SDBIP planned YTD	38 476	38 012	3 853
Actual YTD	42 853	12 976	248
Percentage of planned SDBIP	111,38%	34,14%	6,44%
Percentage of total budget	9,28%	2,85%	0,5%



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 July 2023 is R42,6 million. The year-to-date revenue is R42,6 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.

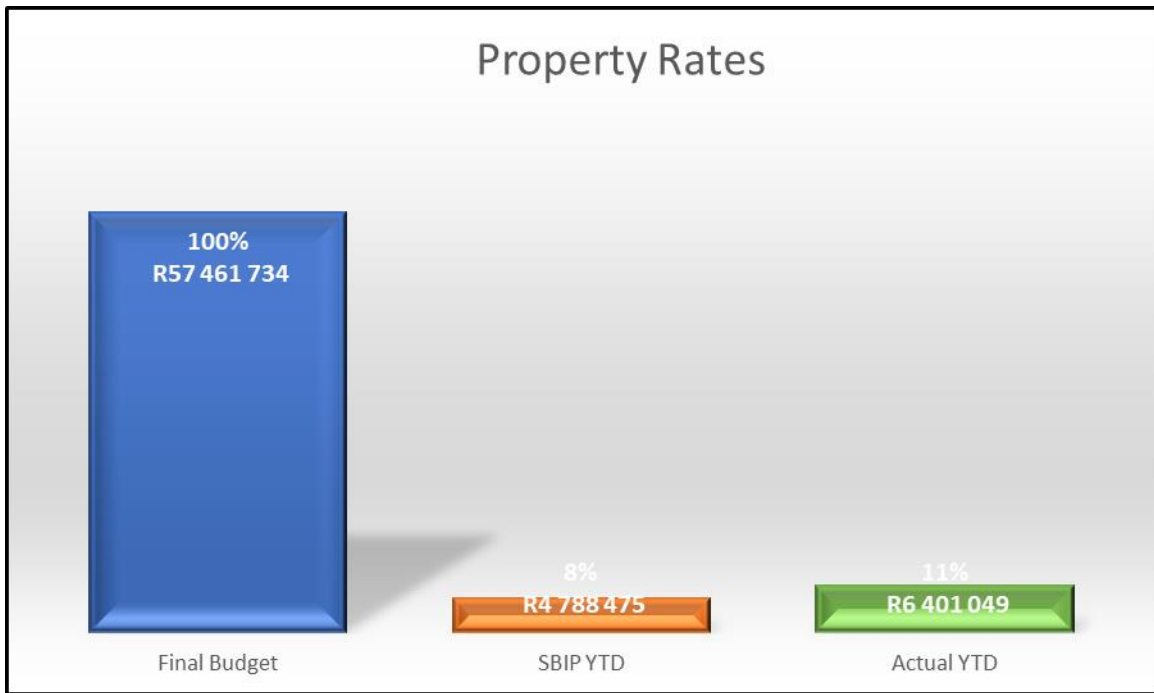


Figure 1 – Property rates

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 11,1% of the budget amount.

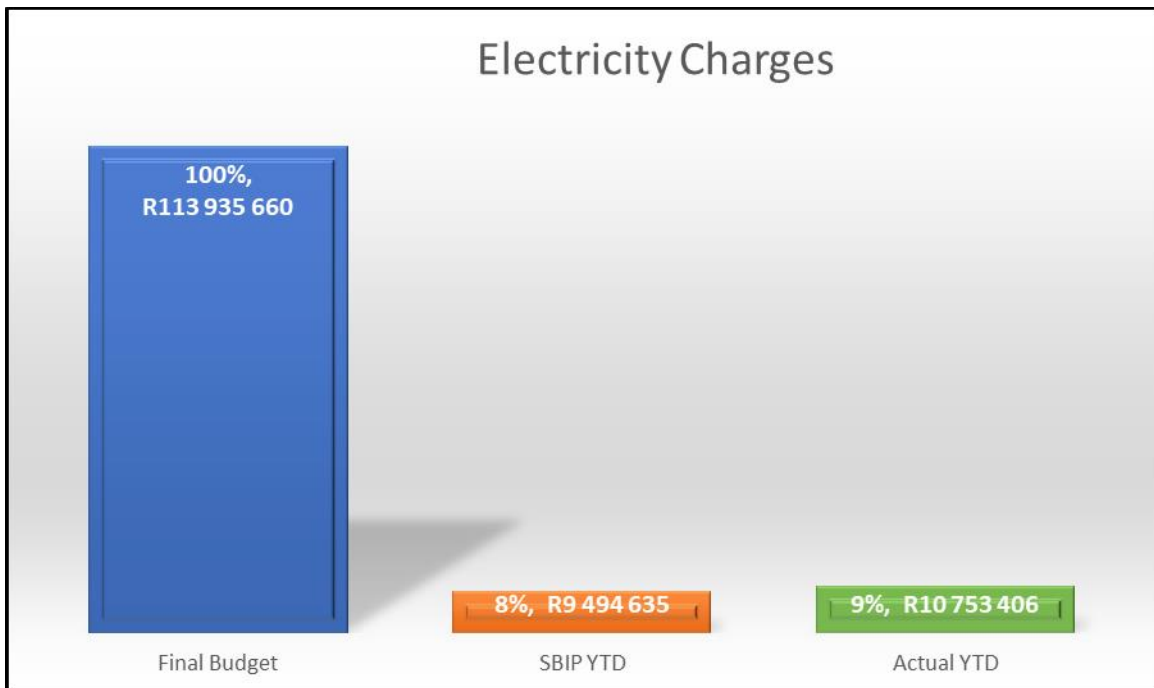


Figure 2 – Electricity service charges

The electricity amount raised as reflected for the actual year to date represents 9,4% of the budget amount. The spending is lower than expected due to households saving on electricity usage and due to load - shedding.

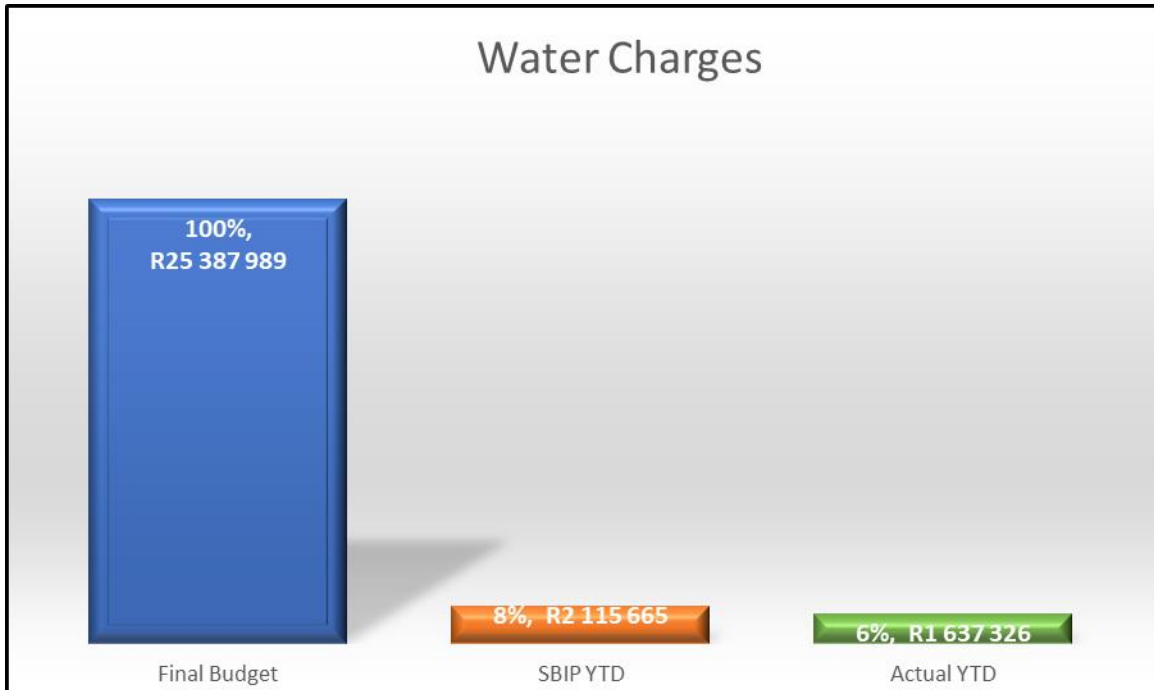


Figure 3 – Water service charges

The water amount raised as reflected for the actual year to date represents 6,4% of the budget amount. During this time of the year, the revenue for water is low, due to the winter season.

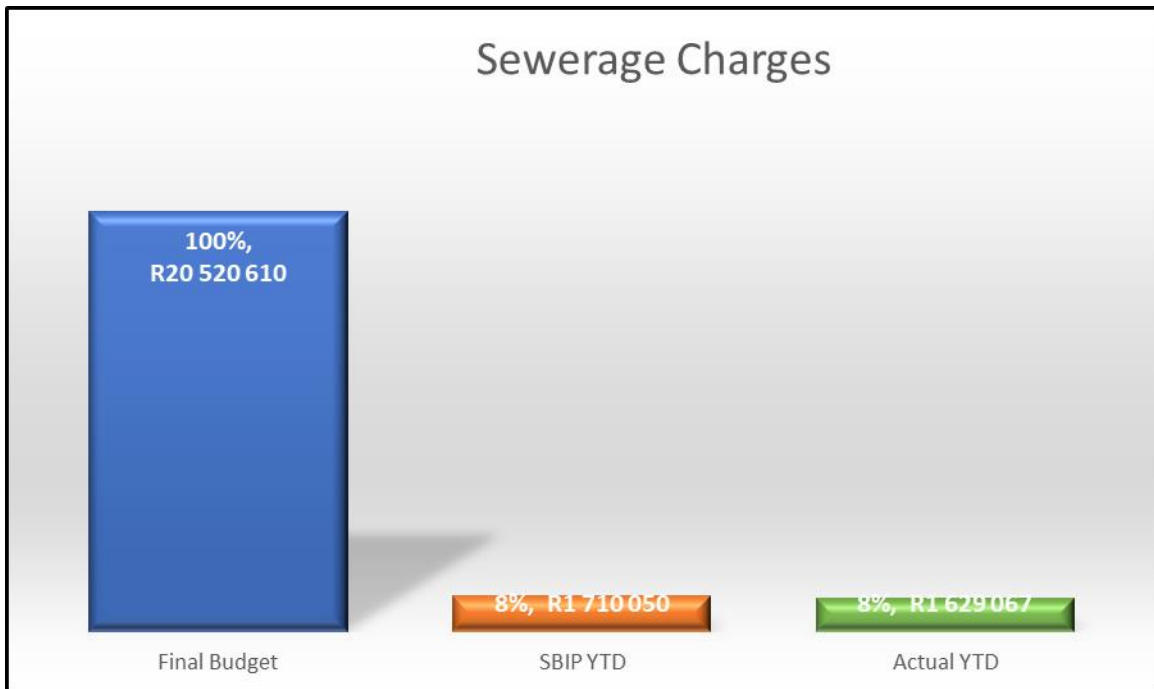


Figure 4 – Sanitation service charges

The sanitation amount raised as reflected for the actual year to date represents 7,9% of the budget amount. The sanitation levies are a very stable stream of revenue.

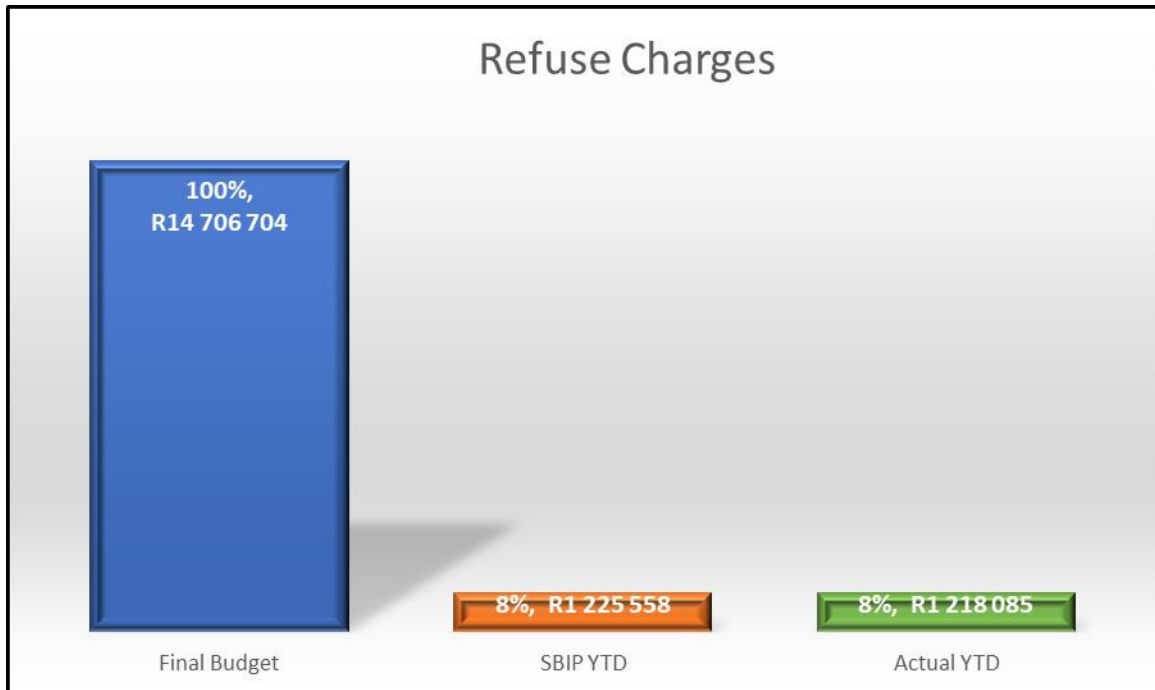


Figure 5 – Refuse removal service charges

The refuse amount raised as reflected for the actual year to date represents 8,3% 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:

Sale of Goods and Rendering of Services

The budget amount for sale of goods and rendering of services is R2,7 million, whilst the year-to-date budget based on history is R0,228 million, whilst the year-to-date actual revenue is R 0,153 million. This represents 5,6% of the budget amount. The reason for this adverse variance is mainly due to the fact that we are currently in the beginning of a new financial year.

Agency services

The budget amount for agency services is R3,1 million, whilst the year-to-date budget based on history is R0,255 million, whilst the year-to-date actual revenue is 0,154 million. This represents 5,0% of the budget amount. The reason for this adverse variance is mainly due to the fact that we are currently in the beginning of a new financial year.

Interest earned from Receivables

The budget amount for interest earned from receivables is R1,9 million, whilst the year-to-date budget based on history is R0,157 million, whilst the year-to-date actual revenue is R0,130 million. This represents 6,9% of the budget amount. The reason for this adverse variance is mainly due to the fact that we are currently in the beginning of a new financial year.

Interest earned from Current and Non-Current Assets

The budget amount for interest earned from current and non – current assets is R6,7 million, whilst the year-to-date budget based on history is R0,555 million, whilst the year-to-date actual revenue is R0,636 million. This represents 9,6% of the budget amount. The reason for this variance is due to an increase in interest rates.

Dividends

The budget amount for dividends is R0,002 million, whilst the year-to-date budget based on history is R0 million, whilst the year-to-date actual revenue is R0 million. This represents 0% of the budget amount. The reason for this adverse variance is mainly due to the fact that we are currently in the beginning of a new financial year.

Rental from Fixed Assets

The budget amount for rental from fixed assets is R0,867 million, whilst the year-to-date budget based on history is R0,072 million, whilst the year-to-date actual revenue is R 0,058 million. This represents 6,7% of the budget amount. The reason for this adverse variance is mainly due to the fact that we are currently in the beginning of a new financial year.

License and permits

The budget amount for license and permits is R1,4 million, whilst the year-to-date budget based on history is R0,118 million, whilst the year-to-date actual revenue is R 0,104 million. This represents 7,4% of the budget amount. The reason for this adverse variance is mainly due to the fact that we are currently in the beginning of a new financial year.

Operational revenue

The budget amount for operational revenue is R0,415 million, whilst the year-to-date budget based on history is R0,035 million, whilst the year-to-date actual revenue is R 0,014 million. This represents 3,4% of the budget amount. The reason for this adverse variance is mainly due to the fact that we are currently in the beginning of a new financial year.

Property rates

The budget amount for property rates is R57,5 million, whilst the year-to-date budget based on history is R4,8 million, whilst the year-to-date actual revenue is R 6,4 million. This represents 11,1% of the budget amount. The reason for this adverse variance is mainly due to the fact that we are currently in the beginning of a new financial year and property rates are levied every month, except for state departments which are levied yearly in July.

Fines, penalties and forfeits

The budget amount for fines, penalties and forfeits is R47,7 million, whilst the year-to-date budget based on history is R3,9 million, whilst the year-to-date actual revenue is R 0,006 million. This represents 0,01% of the budget amount. The reason for this adverse variance is mainly due to the fact that we are currently in the beginning of a new financial year. Fines, penalties and forfeits will be updated quarterly and will be in line at the end of each quarter.

Transfer and subsidies - Operational

The budget amount for transfer and subsidies - operational is R117,8 million, whilst the year-to-date budget based on history is R9,8 million, whilst the year-to-date actual revenue is R 18,7 million. This represents 15,9% of the budget amount. Transfers and subsidies – operational revenue only occur on specific due dates.

Interest

The budget amount for interest is R0,324 million, whilst the year-to-date budget based on history is R0,027 million, whilst the year-to-date actual revenue is R 0,031 million. This represents 9,6% of the budget amount. The reason for this adverse variance is mainly due to the fact that we are currently in the beginning of a new financial year.

Gains on disposal of Assets

The budget amount for gains on disposal of assets is R4,4 million, whilst the year-to-date budget based on history is R0,367 million, whilst the year-to-date actual revenue is R 0 million. This represents 0% of the budget amount. The reason for this variance is due to the fact that no land was sold by the municipality at this stage during the current financial period.

Other Gains

The budget amount for other gains is R12,8 million, whilst the year-to-date budget based on history is R1,1 million, whilst the year-to-date actual revenue is R 0,581 million. This represents 4,5% of the budget amount. The reason for this adverse variance is mainly due to the fact that we are currently in the beginning of a new financial year, also note that the actuarial valuation for employee benefits will only be processed at the end of financial year.

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 R12,9 million, while the monthly actual expenditure for July 2023 amounts to R12,9 million. The total budget is R 456,1 million and the year-to-date budget is R 38,0 million which represents an underspending of 66% for the year-to-date. The breakdown is as follows:

Description	Adjustment Budget	Monthly actual	YearTD actual	% Spend
Employee related costs	R 142 964 604.00	R 9 420 818.43	R 9 420 818.43	7%
Remuneration of councillors	R 6 083 162.00	R 454 249.04	R 454 249.04	7%
Bulk purchases - electricity	R 95 136 541.00	R 41 538.52	R 41 538.52	0%
Inventory consumed	R 18 927 585.00	R 1 011 390.90	R 1 011 390.90	5%
Debt impairment	R 29 301 512.00	R -	R -	0%
Depreciation and amortisation	R 16 177 719.00	R -	R -	0%
Interest	R 6 300 535.00	R 510 929.59	R 510 929.59	8%
Contracted services	R 95 295 428.00	R 326 640.15	R 326 640.15	0%
Transfers and subsidies	R 1 185 000.00	R 206 700.00	R 206 700.00	17%
Irrecoverable debts written off	R 13 613 440.00	R -	R -	0%
Operational costs	R 30 932 256.00	R 1 003 378.02	R 1 003 378.02	3%
Losses on Disposal of Assets	R 129 244.00	R -	R -	0%
Other Losses	R 12 493.00	R -	R -	0%
Total	R 456 059 519.00	R 12 975 644.65	R 12 975 644.65	3%

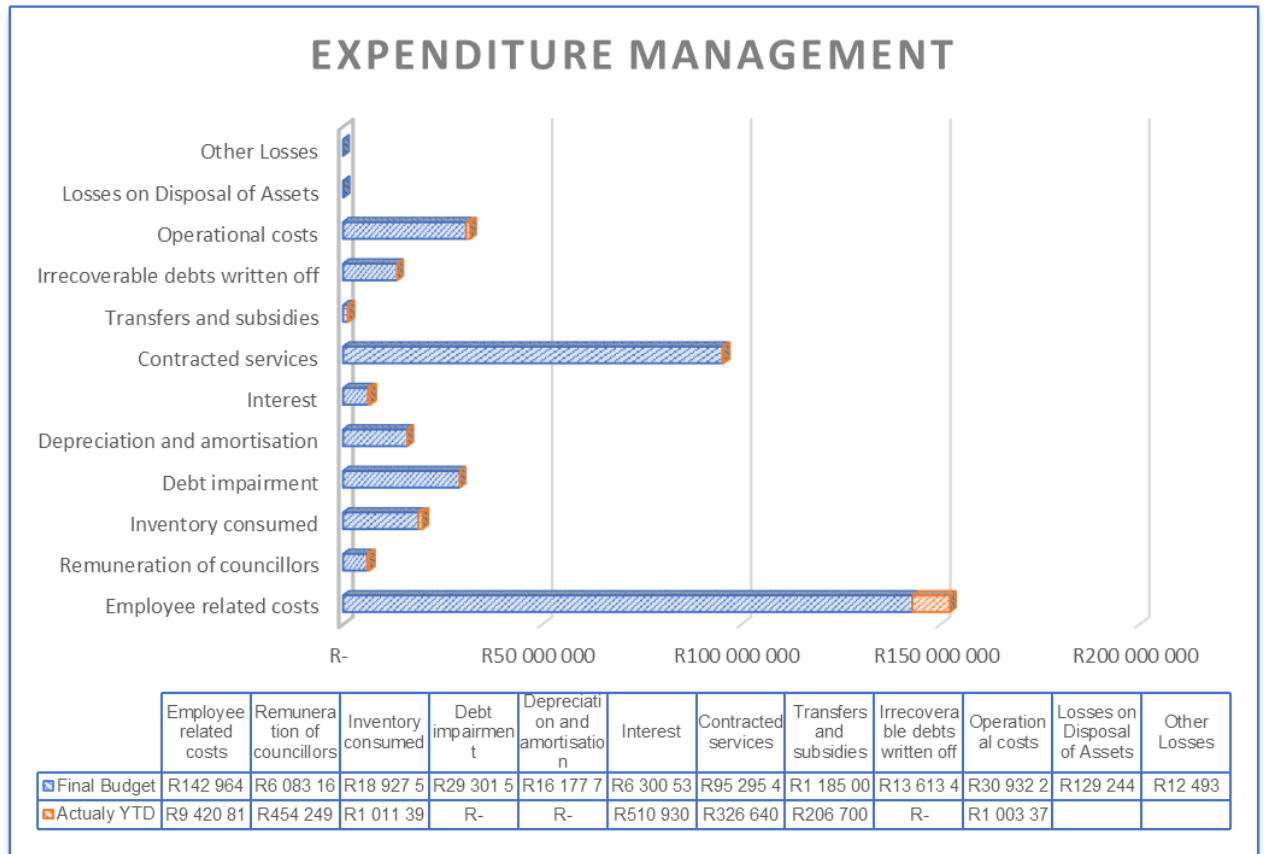


Figure 6 – Expenditure Management

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

Employee related costs

The budget for employee related costs is R142,9 million, while the year-to-date budget based on history is R11,9 million of which R9,4 million has been expended and represents 6,6% of the budget amount. The adverse variance is due to vacant posts and bonuses that will reflect after period six as well as other transactions which will be finalised during annual year-end processes.

Remuneration of councillors

The budget for remuneration of councillors is R6,1 million, while the year-to-date budget based on history is R0,507 million of which R0,454 million has been expended and represents 7,5% of the budget amount. The reason for this adverse variance is mainly due to the fact that we are currently in the beginning of a new financial year, also note that provision was made in the budgeted amount for an increase in remuneration of councillors, but there was no formal approval up to date.

Bulk purchases - electricity

The budget for bulk purchases - electricity is R95,1 million, while the year-to-date budget based on history is R7,9 million of which R0,042 million has been expended and represents 0% of the budget amount. We are still at the beginning of the financial year; expenditure will come in line during the year. The reason for the adverse variance is mainly because the first invoice for July 2023 for the municipality will be paid in August 2023. Material variances in the future will depend on the Eskom reading dates and billed dates.

Inventory consumed

The budget for inventory consumed is R18,9 million, while the year-to-date budget based on history is R1,6 million of which R1,1 million has been expended and represents 5,3% of the budget amount. The reason for this adverse variance is mainly due to the fact that we are currently in the beginning of a new financial year.

Debt impairment

The budget for debt impairment is R29,3 million, while the year-to-date budget based on history is R2,4 million of which R0 million has been expended and represents 0% of the budget amount. The provision for the bad debt journal will be finalised during the compilation of the 2023/24 financial statements and the year-end processes

Depreciation and amortisation

The budget for depreciation and amortisation is R16,2 million, while the year-to-date budget based on history is R1,3 million of which R0 million has been expended and represents 0% 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 R95,3 million, while the year-to-date budget based on history is R7,9 million of which R0,327 million has been expended and represents 0,3% of the budget amount. The reason for this adverse variance is mainly due to the fact that we are currently in the beginning of a new financial year. Furthermore, included in contracted services is an amount for top structures in Railton which didn't commence yet.

Transfers and subsidies

The budget for transfers and subsidies is R1,2 million, while the year-to-date budget based on history is R0,099 million of which R0,207 million has been expended and represents 17,4% of the budget amount. Expenditure for transfers and subsidies occur on specific due dates in line with the contracts.

Irrecoverable debts written off

The budget for irrecoverable debts written off is R13,6 million, while the year-to-date budget based on history is R1,1 million of which R0 million has been expended and represents 0% 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.

Operational costs

The budget for operational costs is R30,9 million, while the year-to-date budget based on history is R2,6 million of which R 1,0 million has been expended and represents 3,2 % of the budget amount. The reason for this adverse variance is mainly due to the fact that we are currently in the beginning of a new financial year.

Loss on Disposal of Assets

The budget for loss on disposal of assets is R0,129 million, while the year-to-date budget based on history is R0,011 million of which R 0 million has been expended and represents 0 % of the budget amount. The reason for this variance is mainly due to the fact that expenditure for loss on disposal of assets will only be part of year end processes.

Other Losses

The budget for other losses is R0,012 million, while the year-to-date budget based on history is R0,001 million of which R 0 million has been expended and represents 0 % of the budget amount. The reason for this variance is mainly due to the fact that expenditure for other losses will only be part of year end processes.

3.4 Operating expenditure by municipal vote

Municipal Manager

The budget for Municipal Manager is R10,2 million of which R0,593 million has been expended and represents 5,8% of the budget amount.

Corporate services

The budget for Corporate Services is R45,5 million of which R1,9 million has been expended and represents 4,2% of the budget amount.

Financial services

The budget for Financial Services is R40,5 million of which R1,8 million has been expended and represents 4,4% of the budget amount.

Engineers services

The budget for Engineers Services is R191,7 million of which R4,9 million has been expended and represents 2,6% of the budget amount.

Community services

The budget for Community Services is R168,2million of which R3,7 million has been expended and represents 2,2% of the budget amount.

3.5 Capital expenditure

The budget amount for capital expenditure is R46,3 million of which R0,248 million has been expended to date. This represents 0,5% of the budgeted amount.

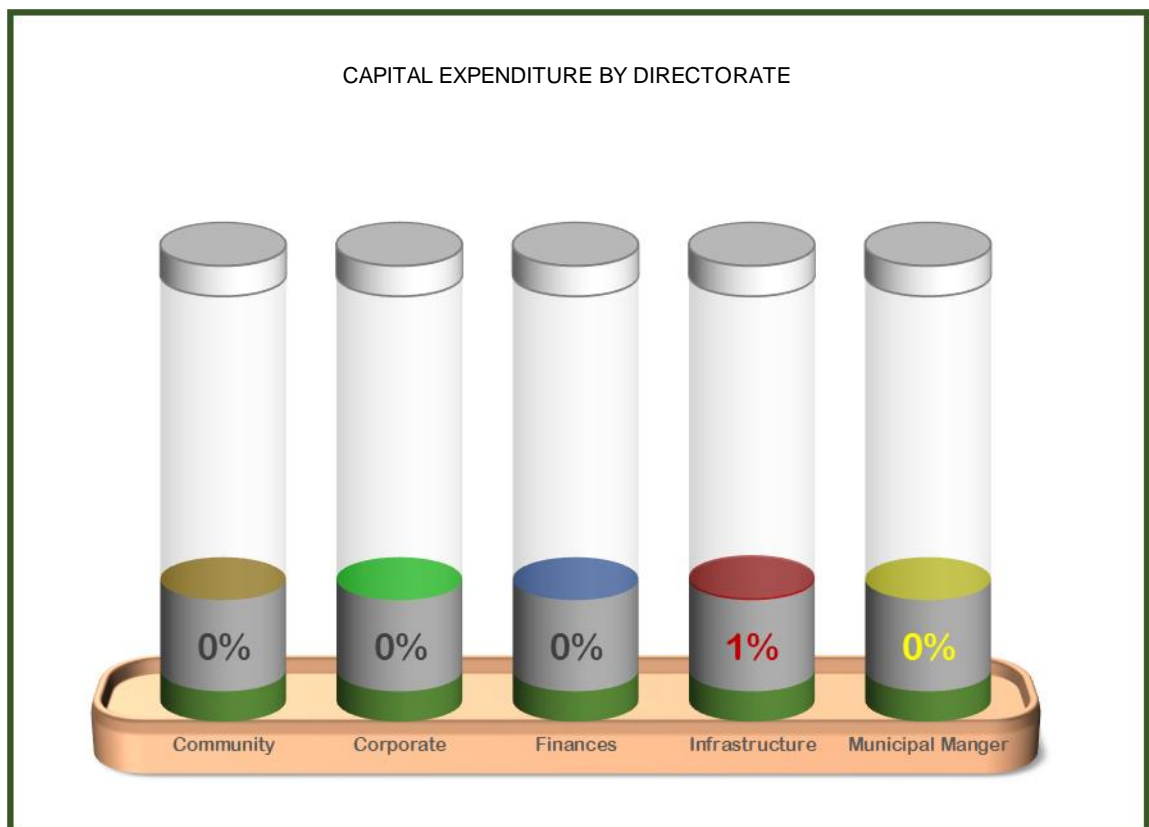


Figure 7 – Capital Expenditure by Directorate

We have capital commitments that amounts up to R 187 388, 27. Measures were implemented to ensure that the capital budget for 2023/2024 will be spent.

Refer to page 33 for further details in respect of grant progress.

3.6 Payment Rate

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

- The payment rate for the previous financial year was only once above average i.e Oct 22 at 101%;
- The average payment rate has steadily decreased to below 93% and the average stands at 93,1%.
- This financial year suburbs payment rates dropped below 90%, Buffeljagsrivier (July), Barrydale (July), Malgas (July)

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 July 2023 amounts to R1 14,7 million.

Trade and other payables

The trade and other payables amount to R41,3 million.

Breakdown	Prior year Balances	Year to date Balances
Payments received in advance	1 861 602.93	1 529 990.85
Salary control	-	1 600 827.16
Trade payables	50 172 385.35	4 077 783.90
Un-identified deposits	-	194 504.61
Other payables	6 895 962.00	6 706 001.42
Unspent conditional grants	15 350 337.26	27 216 629.86
Total	74 280 287.54	41 325 737.80

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

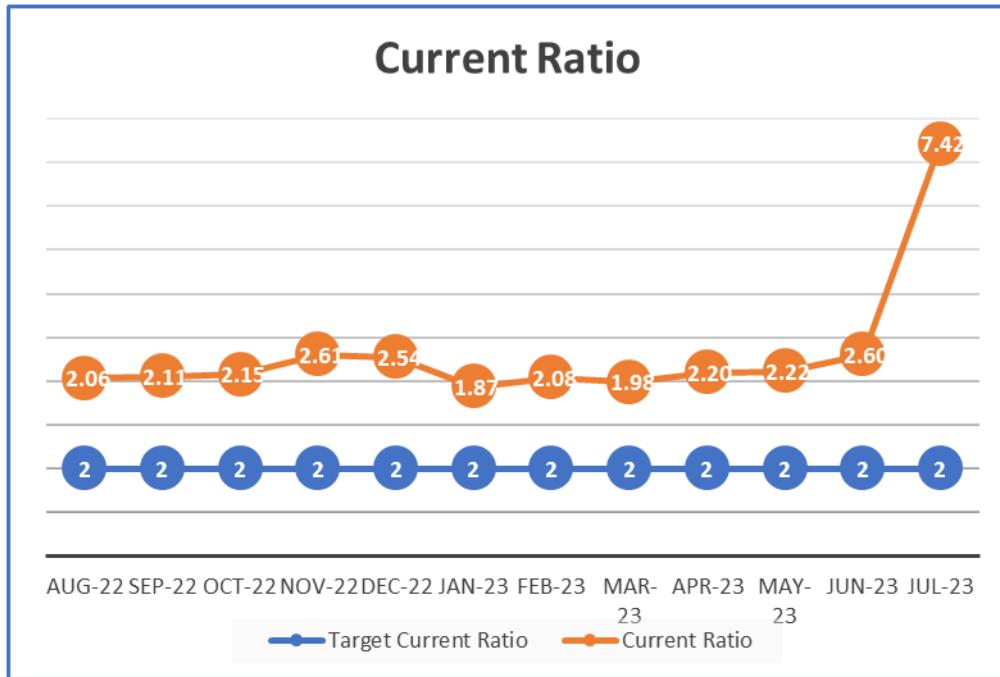
The value of non-current liabilities decreased in the current financial period mainly due to loan repayments. This together with year-end journals which will be processed will ensure that the correct amounts are reflected on the Statement of Financial Position at year-end.

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 7,42:1, which is good. The municipality will be able to overcome its short-term debt.

Current ratio	
Total current assets	Total current liabilities
134 533 142	18 126 765
7.42	



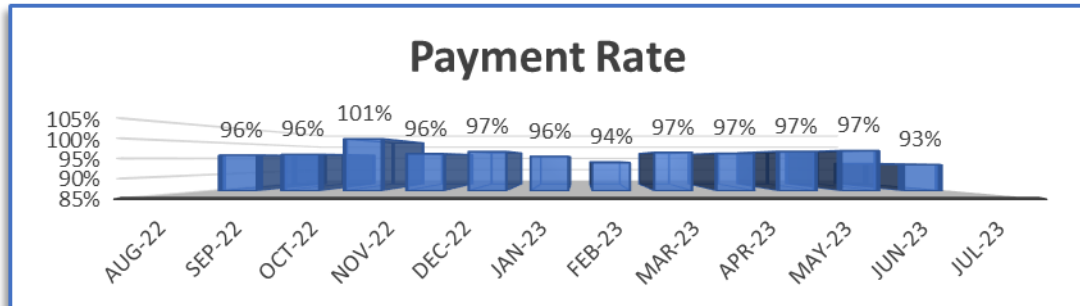
Gearing ratio

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 6%, but the municipality must ensure in the future that borrowing should be limited for revenue-generated assets only.

Gearing ratio	
Borrowing	Net Assets
28 253 885	442 572 761
6%	

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 July 2023 was billed in June 2023. For July 2023, the payment ratio of receipts was 93,09%. The year-to-date payment ratio is 93,09%. 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 R142,4 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 - M01 July									
Description	2022/23	Budget Year 2023/24							
	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	50 116	57 462	57 462	6 401	6 401	4 788	1 613	34%	57 462
Service charges	154 860	177 287	177 287	15 391	15 391	14 774	617	4%	177 287
Investment revenue	7 444	6 660	6 660	636	636	555	81	15%	6 660
Transfers and subsidies - Operational	54 316	117 848	117 848	18 726	18 726	9 821	8 906	91%	117 848
Other own revenue	11 234	59 779	59 779	467	467	4 982	(4 515)	-91%	59 779
Total Revenue (excluding capital transfers and contributions)	277 970	419 036	419 036	41 621	41 621	34 920	6 702	19%	419 036
Employee costs	108 640	142 965	142 965	9 421	9 421	11 913	(2 493)	-21%	142 965
Remuneration of Councillors	5 391	6 083	6 083	454	454	507	(53)	-10%	6 083
Depreciation and amortisation	15 264	16 178	16 178	-	-	1 348	(1 348)	-100%	16 178
Interest	2 681	6 301	6 301	511	511	525	(14)	-3%	6 301
Inventory consumed and bulk purchases	97 554	114 064	114 064	1 053	1 053	9 505	(8 452)	-89%	114 064
Transfers and subsidies	457	1 185	1 185	207	207	99	108	109%	1 185
Other expenditure	56 989	169 284	169 284	1 330	1 330	14 115	(12 785)	-91%	169 284
Total Expenditure	286 975	456 060	456 060	12 976	12 976	38 012	(25 037)	-66%	456 060
Surplus/(Deficit)	(9 005)	(37 023)	(37 023)	28 646	28 646	(3 093)	31 738	-1026%	(37 023)
Transfers and subsidies - capital (monetary allocations)	46 899	20 240	20 240	248	248	1 687	(1 439)	-85%	20 240
Transfers and subsidies - capital (in-kind)	46 899	25 021	25 021	248	248	2 085	(1 837)	-88%	25 021
Surplus/(Deficit) after capital transfers & contributions	84 793	8 237	8 237	29 142	29 142	679	28 463	4192%	8 237
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	84 793	8 237	8 237	29 142	29 142	679	28 463	4192%	8 237
Capital expenditure & funds sources									
Capital expenditure	59 260	46 330	46 330	248	248	3 853	(3 604)	-94%	46 330
Capital transfers recognised	47 494	25 021	25 021	248	248	2 085	(1 837)	-88%	25 021
Borrowing	6 976	3 598	3 598	-	-	300	(300)	-100%	3 598
Internally generated funds	4 790	17 712	17 712	-	-	1 468	(1 468)	-100%	17 712
Total sources of capital funds	59 260	46 330	46 330	248	248	3 853	(3 604)	-94%	46 330
Financial position									
Total current assets	164 144	137 537	137 537		134 533				137 537
Total non current assets	517 233	573 803	573 803		433 037				573 803
Total current liabilities	79 700	107 090	107 090		18 127				107 090
Total non current liabilities	109 774	123 392	123 392		106 871				123 392
Community wealth/Equity	478 698	480 859	480 859		459 843				480 859
Cash flows									
Net cash from (used) operating	126 312	(26 087)	(26 410)	32 216	32 216	(2 201)	(34 417)	1564%	(26 410)
Net cash from (used) investing	(57 051)	(41 932)	4 399	-	-	4 227	4 227	100%	50 729
Net cash from (used) financing	(5 438)	4 238	4 238	9	9	353	345	98%	4 238
Cash/cash equivalents at the month/year end	177 148	52 365	98 371	-	142 354	118 525	(23 829)	-20%	138 686
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	22 784	943	686	891	862	589	3 292	13 128	43 175
Creditors Age Analysis									
Total Creditors	1 685	416	2	-	-	-	-	-	2 104

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

WC034 Swellendam - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M01 July										
Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
Governance and administration		89 421	103 244	104 958	24 226	24 226	8 746	15 480	177%	104 958
Executive and council		26 916	27 331	27 331	16 783	16 783	2 278	14 506	637%	27 331
Finance and administration		62 505	75 913	77 627	7 443	7 443	6 469	974	15%	77 627
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		41 378	119 803	119 803	630	630	9 984	(9 353)	-94%	119 803
Community and social services		6 583	7 290	7 290	444	444	607	(164)	-27%	7 290
Sport and recreation		851	945	945	30	30	79	(48)	-62%	945
Public safety		4 013	47 659	47 659	156	156	3 972	(3 816)	-96%	47 659
Housing		29 931	63 910	63 910	-	-	5 326	(5 326)	-100%	63 910
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		9 693	8 473	8 473	251	251	706	(455)	-64%	8 473
Planning and development		2 840	3 007	3 007	79	79	251	(171)	-68%	3 007
Road transport		6 853	5 466	5 466	172	172	456	(284)	-62%	5 466
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		196 722	230 124	228 410	17 741	17 741	19 034	(1 293)	-7%	228 410
Energy sources		101 370	118 187	117 844	10 876	10 876	9 820	1 055	11%	117 844
Water management		49 166	56 906	56 371	2 894	2 894	4 698	(1 803)	-38%	56 371
Waste water management		28 694	30 025	29 542	2 317	2 317	2 462	(145)	-6%	29 542
Waste management		17 492	25 006	24 651	1 654	1 654	2 054	(400)	-19%	24 651
Other	4	-	65	65	5	5	5	(1)	-10%	65
Total Revenue - Functional	2	337 214	461 709	461 709	42 853	42 853	38 476	4 377	11%	461 709
Expenditure - Functional										
Governance and administration		78 467	105 613	105 613	4 743	4 743	8 801	(4 058)	-46%	105 613
Executive and council		19 142	21 860	21 860	1 353	1 353	1 822	(469)	-26%	21 860
Finance and administration		58 736	82 248	82 248	3 308	3 308	6 854	(3 546)	-52%	82 248
Internal audit		588	1 505	1 505	82	82	125	(43)	-35%	1 505
Community and public safety		33 885	136 621	136 621	2 576	2 576	11 385	(8 809)	-77%	136 621
Community and social services		8 347	11 141	11 141	582	582	928	(346)	-37%	11 141
Sport and recreation		11 310	12 371	12 371	948	948	1 031	(83)	-8%	12 371
Public safety		9 575	50 150	50 150	856	856	4 179	(3 323)	-80%	50 150
Housing		4 651	62 957	62 957	191	191	5 246	(5 056)	-96%	62 957
Health	1	1	1	1	-	-	0	(0)	-100%	1
Economic and environmental services		28 443	29 694	29 694	970	970	2 474	(1 504)	-61%	29 694
Planning and development		5 928	9 030	9 030	504	504	752	(249)	-33%	9 030
Road transport		21 789	20 020	20 020	466	466	1 668	(1 202)	-72%	20 020
Environmental protection		726	644	644	-	-	54	(54)	-100%	644
Trading services		145 886	182 761	182 761	4 487	4 487	15 238	(10 751)	-71%	182 761
Energy sources		93 532	112 790	112 790	864	864	9 399	(8 535)	-91%	112 790
Water management		25 223	26 334	26 334	1 829	1 829	2 194	(365)	-17%	26 334
Waste water management		12 849	21 290	21 290	1 062	1 062	1 774	(712)	-40%	21 290
Waste management		14 281	22 346	22 346	731	731	1 870	(1 139)	-61%	22 346
Other		294	1 371	1 371	200	200	114	86	75%	1 371
Total Expenditure - Functional	3	286 975	456 060	456 060	12 976	12 976	38 012	(25 037)	-66%	456 060
Surplus/ (Deficit) for the year		50 238	5 649	5 649	29 877	29 877	463	29 414	6348%	5 649

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) - M01 July										
Vote Description	Ref	2022/23	Budget Year 2023/24							
		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		2 413	-	-	-	-	-	-	-	-
Vote 2 - CORPORATE SERVICES		29 754	37 190	37 190	17 033	17 033	3 099	13 933	449.6%	37 190
Vote 3 - FINANCE SERVICES		59 850	68 337	70 051	7 265	7 265	5 838	1 428	24.5%	70 051
Vote 4 - ENGINEERS SERVICE		186 264	206 888	205 529	16 167	16 167	17 127	(961)	-5.6%	205 529
Vote 5 - COMMUNITY SERVICES		54 300	96 493	96 138	2 120	2 120	8 012	(5 892)	-73.5%	96 138
Vote 6 - COMMUNITY SERVICES CONTINUED		4 634	52 801	52 801	268	268	4 400	(4 132)	-93.9%	52 801
Total Revenue by Vote	2	337 214	461 709	461 709	42 853	42 853	38 476	4 377	11.4%	461 709
Expenditure by Vote	1									
Vote 1 - Municipal Manager		5 630	10 154	10 154	593	593	846	(254)	-30.0%	10 154
Vote 2 - CORPORATE SERVICES		30 549	45 529	45 529	1 917	1 917	3 794	(1 877)	-49.5%	45 529
Vote 3 - FINANCE SERVICES		32 406	40 536	40 536	1 789	1 789	3 378	(1 589)	-47.0%	40 536
Vote 4 - ENGINEERS SERVICE		161 343	191 674	191 674	4 954	4 954	15 973	(11 018)	-69.0%	191 674
Vote 5 - COMMUNITY SERVICES		48 326	118 877	118 877	3 000	3 000	9 914	(6 914)	-69.7%	118 877
Vote 6 - COMMUNITY SERVICES CONTINUED		8 723	49 290	49 290	722	722	4 107	(3 385)	-82.4%	49 290
Total Expenditure by Vote	2	286 975	456 060	456 060	12 976	12 976	38 012	(25 037)	-65.9%	456 060
Surplus/ (Deficit) for the year	2	50 238	5 649	5 649	29 877	29 877	463	29 414	6347.7%	5 649

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) - M01 July										
Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands										
Revenue										
Exchange Revenue		168 882	191 584	191 584	16 488	16 488	15 965	523	3%	191 584
Service charges - Electricity		97 295	113 936	113 936	10 753	10 753	9 495	1 259	13%	113 936
Service charges - Water		22 524	25 388	25 388	1 637	1 637	2 116	(478)	-23%	25 388
Service charges - Waste Water Management		19 386	20 521	20 521	1 629	1 629	1 710	(81)	-5%	20 521
Service charges - Waste management		12 749	14 707	14 707	1 218	1 218	1 226	(7)	-1%	14 707
Sale of Goods and Rendering of Services		2 905	2 736	2 736	153	153	228	(75)	-33%	2 736
Agency services		2 728	3 062	3 062	154	154	255	(101)	-40%	3 062
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		1 108	1 880	1 880	130	130	157	(27)	-17%	1 880
Interest earned from Current and Non Current Assets		7 444	6 660	6 660	636	636	555	81	15%	6 660
Dividends		2	2	2	-	-	0	(0)	-100%	2
Rent on Land		-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		865	867	867	58	58	72	(14)	-19%	867
Licence and permits		1 300	1 410	1 410	104	104	118	(13)	-11%	1 410
Operational Revenue		574	415	415	14	14	35	(20)	-59%	415
Non-Exchange Revenue		121 433	245 104	245 104	26 117	26 117	20 425	5 691	28%	245 104
Property rates		50 116	57 462	57 462	6 401	6 401	4 788	1 613	34%	57 462
Surcharges and Taxes		955	994	994	80	80	83	(3)	-3%	994
Fines, penalties and forfeits		402	47 744	47 744	6	6	3 979	(3 973)	-100%	47 744
Licence and permits		-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational		54 316	117 848	117 848	18 726	18 726	9 821	8 906	91%	117 848
Interest		325	324	324	31	31	27	4	15%	324
Fuel Levy		-	-	-	-	-	-	-	-	-
Operational Revenue		3 314	3 487	3 487	292	292	291	1	0%	3 487
Gains on disposal of Assets		4 254	4 399	4 399	-	-	367	(367)	-100%	4 399
Other Gains		7 751	12 847	12 847	581	581	1 071	(490)	-46%	12 847
Discontinued Operations		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		290 314	436 688	436 688	42 605	42 605	36 391	6 214	17%	436 688
Expenditure By Type										
Employee related costs		108 640	142 965	142 965	9 421	9 421	11 913	(2 493)	-21%	142 965
Remuneration of councillors		5 391	6 083	6 083	454	454	507	(53)	-10%	6 083
Bulk purchases - electricity		79 694	95 137	95 137	42	42	7 928	(7 887)	-99%	95 137
Inventory consumed		17 859	18 928	18 928	1 011	1 011	1 577	(566)	-36%	18 928
Debt impairment		-	29 302	29 302	-	-	2 442	(2 442)	-100%	29 302
Depreciation and amortisation		15 264	16 178	16 178	-	-	1 348	(1 348)	-100%	16 178
Interest		2 681	6 301	6 301	511	511	525	(14)	-3%	6 301
Contracted services		28 585	95 295	95 295	327	327	7 949	(7 623)	-96%	95 295
Transfers and subsidies		457	1 185	1 185	207	207	99	108	109%	1 185
Irrecoverable debts written off		3 651	13 613	13 613	-	-	1 134	(1 134)	-100%	13 613
Operational costs		24 752	30 932	30 932	1 003	1 003	2 578	(1 574)	-61%	30 932
Losses on Disposal of Assets		-	129	129	-	-	11	(11)	-100%	129
Other Losses		-	12	12	-	-	1	(1)	-100%	12
Total Expenditure		286 975	456 060	456 060	12 976	12 976	38 012	(25 037)	-66%	456 060
Surplus/(Deficit)		3 339	(19 372)	(19 372)	29 629	29 629	(1 622)	31 251	(0)	(19 372)
Transfers and subsidies - capital (monetary allocations)		46 899	20 240	20 240	248	248	1 687	(1 439)	(0)	20 240
Transfers and subsidies - capital (in-kind)		-	4 781	4 781	-	-	398	(398)	(0)	4 781
Surplus/(Deficit) after capital transfers & contributions		50 238	5 649	5 649	29 877	29 877	463			5 649
Income Tax		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		50 238	5 649	5 649	29 877	29 877	463			5 649
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		50 238	5 649	5 649	29 877	29 877	463			5 649
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		50 238	5 649	5 649	29 877	29 877	463			5 649

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) - M01 July										
Vote Description	Ref	2022/23	Budget Year 2023/24							
		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		16 988	20 081	20 081	248	248	1 673	(1 425)	-85%	20 081
Vote 5 - COMMUNITY SERVICES		-	-	-	-	-	-	-	-	-
Vote 6 - COMMUNITY SERVICES CONTINUED		-	87	87	-	-	7	(7)	-100%	87
Total Capital Multi-year expenditure	4,7	16 988	20 168	20 168	248	248	1 681	(1 433)	-85%	20 168
Single Year expenditure appropriation	2									
Vote 1 - Municipal Manager		1 547	20	20	-	-	2	(2)	-100%	20
Vote 2 - CORPORATE SERVICES		47	1 003	1 003	-	-	84	(84)	-100%	1 003
Vote 3 - FINANCE SERVICES		1 004	2 660	2 660	-	-	222	(222)	-100%	2 660
Vote 4 - ENGINEERS SERVICE		35 638	16 139	16 139	-	-	1 337	(1 337)	-100%	16 139
Vote 5 - COMMUNITY SERVICES		3 169	5 605	5 605	-	-	467	(467)	-100%	5 605
Vote 6 - COMMUNITY SERVICES CONTINUED		867	736	736	-	-	61	(61)	-100%	736
Total Capital single-year expenditure	4	42 272	26 162	26 162	-	-	2 172	(2 172)	-100%	26 162
Total Capital Expenditure	3	59 260	46 330	46 330	248	248	3 853	(3 604)	-94%	46 330
Capital Expenditure - Functional Classification										
Governance and administration		1 129	2 918	2 918	-	-	243	(243)	-100%	2 918
Executive and council		-	8	8	-	-	1	(1)	-100%	8
Finance and administration		1 129	2 910	2 910	-	-	242	(242)	-100%	2 910
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		2 766	1 218	1 218	-	-	101	(101)	-100%	1 218
Community and social services		653	195	195	-	-	16	(16)	-100%	195
Sport and recreation		1 714	332	332	-	-	28	(28)	-100%	332
Public safety		373	641	641	-	-	53	(53)	-100%	641
Housing		26	50	50	-	-	4	(4)	-100%	50
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		26 847	7 418	7 418	-	-	618	(618)	-100%	7 418
Planning and development		1 547	783	783	-	-	65	(65)	-100%	783
Road transport		25 300	6 635	6 635	-	-	553	(553)	-100%	6 635
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		28 518	34 777	34 777	248	248	2 890	(2 642)	-91%	34 777
Energy sources		243	2 914	2 914	-	-	243	(243)	-100%	2 914
Water management		18 266	20 698	20 698	248	248	1 717	(1 468)	-86%	20 698
Waste water management		8 817	5 963	5 963	-	-	497	(497)	-100%	5 963
Waste management		1 193	5 202	5 202	-	-	433	(433)	-100%	5 202
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	59 260	46 330	46 330	248	248	3 853	(3 604)	-94%	46 330
Funded by:										
National Government		16 893	16 183	16 183	248	248	1 349	(1 101)	-82%	16 183
Provincial Government		30 198	8 838	8 838	-	-	736	(736)	-100%	8 838
District Municipality		402	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		47 494	25 021	25 021	248	248	2 085	(1 837)	-88%	25 021
Borrowing	6	6 976	3 598	3 598	-	-	300	(300)	-100%	3 598
Internally generated funds		4 790	17 712	17 712	-	-	1 468	(1 468)	-100%	17 712
Total Capital Funding	7	59 260	46 330	46 330	248	248	3 853	(3 604)	-94%	46 330

4.1.6 Table C6: Monthly Budget Statement – Financial Position

WC034 Swellendam - Table C6 Monthly Budget Statement - Financial Position - M01 July						
Description	Ref	2022/23	Budget Year 2023/24			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD Actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash and cash equivalents		121 777	89 968	89 645	120 189	89 645
Trade and other receivables from exchange transactions		8 935	6 332	6 332	8 712	6 332
Receivables from non-exchange transactions		21 323	19 641	19 965	(2 703)	19 965
Current portion of non-current receivables		48	43	43	43	43
Inventory		9 865	7 170	7 170	8 728	7 170
VAT		5 403	17 527	17 527	(790)	17 527
Other current assets		(3 207)	(3 145)	(3 145)	354	(3 145)
Total current assets		164 144	137 537	137 537	134 533	137 537
Non current assets						
Investments		–	–	–	–	–
Investment property		11 434	11 353	11 353	11 618	11 353
Property, plant and equipment		504 730	561 418	561 418	420 585	561 418
Biological assets		–	–	–	–	–
Living and non-living resources		–	–	–	–	–
Heritage assets		171	171	171	171	171
Intangible assets		489	284	284	568	284
Trade and other receivables from exchange transactions		181	423	423	(80)	423
Non-current receivables from non-exchange transactions		79	–	–	79	–
Other non-current assets		150	155	155	96	155
Total non current assets		517 233	573 803	573 803	433 037	573 803
TOTAL ASSETS		681 377	711 341	711 341	567 571	711 341
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Financial liabilities		3 030	2 982	2 982	2 787	2 982
Consumer deposits		4 106	4 721	4 721	3 494	4 721
Trade and other payables from exchange transactions		30 260	46 414	46 414	(37 796)	46 414
Trade and other payables from non-exchange transactions		23 985	10 646	10 646	33 493	10 646
Provision		14 476	21 111	21 111	15 646	21 111
VAT		3 843	21 216	21 216	503	21 216
Other current liabilities		–	–	–	–	–
Total current liabilities		79 700	107 090	107 090	18 127	107 090
Non current liabilities						
Financial liabilities		25 223	27 980	27 980	28 254	27 980
Provision		55 823	63 875	63 875	57 157	63 875
Long term portion of trade payables		–	–	–	–	–
Other non-current liabilities		28 729	31 537	31 537	21 460	31 537
Total non current liabilities		109 774	123 392	123 392	106 871	123 392
TOTAL LIABILITIES		189 474	230 482	230 482	124 998	230 482
NET ASSETS	2	491 902	480 859	480 859	442 573	480 859
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		471 007	477 359	477 359	449 391	477 359
Reserves and funds		7 691	3 500	3 500	10 452	3 500
Other		–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	478 698	480 859	480 859	459 843	480 859

4.1.7 Table C7: Monthly Budget Statement - Cash Flow

WC034 Swellendam - Table C7 Monthly Budget Statement - Cash Flow - M01 July										
Description	Ref	2022/23		Budget Year 2023/24						
		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		60 909	57 258	57 258	3 659	3 659	4 771	(1 112)	-23%	57 258
Service charges		174 725	172 979	172 979	14 428	14 428	14 415	13	0%	172 979
Other revenue		8 204	20 129	20 129	595	595	1 677	(1 083)	-65%	20 129
Transfers and Subsidies - Operational		48 198	117 848	117 848	18 120	18 120	9 821	8 299	85%	117 848
Transfers and Subsidies - Capital		26 421	20 240	20 240	-	-	1 687	(1 687)	-100%	20 240
Interest		20 143	8 864	8 540	814	814	712	103	14%	8 540
Dividends		-	2	2	-	-	0	(0)	-100%	2
Payments										
Suppliers and employees		(212 289)	(419 317)	(419 317)	(5 400)	(5 400)	(34 943)	(29 543)	85%	(419 317)
Interest		-	(3 164)	(3 164)	-	-	(264)	(264)	100%	(3 164)
Transfers and Subsidies		-	(925)	(925)	-	-	(77)	(77)	100%	(925)
NET CASH FROM/(USED) OPERATING ACTIVITIES		126 312	(26 087)	(26 410)	32 216	32 216	(2 201)	(34 417)	1564%	(26 410)
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		4 179	4 399	4 399	-	-	367	(367)	-100%	4 399
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-
Payments										
Capital assets		(61 230)	(46 330)	-	-	-	3 861	3 861	100%	46 330
NET CASH FROM/(USED) INVESTING ACTIVITIES		(57 051)	(41 932)	4 399	-	-	4 227	4 227	100%	50 729
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		(5 500)	3 598	3 598	-	-	300	(300)	-100%	3 598
Increase (decrease) in consumer deposits		62	640	640	9	9	53	(45)	-84%	640
Payments										
Repayment of borrowing		-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) FINANCING ACTIVITIES		(5 438)	4 238	4 238	9	9	353	345	98%	4 238
NET INCREASE/ (DECREASE) IN CASH HELD		63 824	(63 780)	(17 773)	32 225	32 225	2 380			28 557
Cash/cash equivalents at beginning:		113 324	116 145	116 145		110 129	116 145			110 129
Cash/cash equivalents at month/year end:		177 148	52 365	98 371		142 354	118 525			138 686

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 July 2023 are R43,2 million of which 45,0% is older than 90 days. The debtors increased in July 2023 by R6,9 million when compared to June 2023.

WC034 Swellendam - Supporting Table SC3 Monthly Budget Statement - aged debtors - Budget													
Description	NT Code	Budget Year 2023/24								Total	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	4	0	0	2	1	0	1	287	296	292	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	8 135	58	43	58	112	27	202	907	9 544	1 307	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	10 497	383	301	350	299	233	1 137	4 109	17 308	6 128	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	2 461	236	174	200	187	138	765	2 642	6 803	3 932	-	-
Receivables from Exchange Transactions - Waste Management	1600	1 822	167	122	126	136	99	549	1 769	4 790	2 679	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	58	7	1	0	0	0	19	25	110	44	-	-
Interest on Arrear Debtor Accounts	1810	105	26	20	69	61	34	274	2 720	3 308	3 159	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	(297)	67	27	84	66	58	344	669	1 017	1 220	-	-
Total By Income Source	2000	22 784	943	686	891	862	589	3 292	13 128	43 175	18 762	-	-
2022/23 - totals only													
Debtors Age Analysis By Customer Group													
Organs of State	2200	3 472	9	6	5	5	5	127	355	3 985	498	-	-
Commercial	2300	7 264	17	24	20	17	14	77	199	7 632	327	-	-
Households	2400	11 087	861	621	828	807	549	2 963	12 231	29 947	17 378	-	-
Other	2500	961	55	36	38	32	21	124	343	1 611	559	-	-
Total By Customer Group	2600	22 784	943	686	891	862	589	3 292	13 128	43 175	18 762	-	-

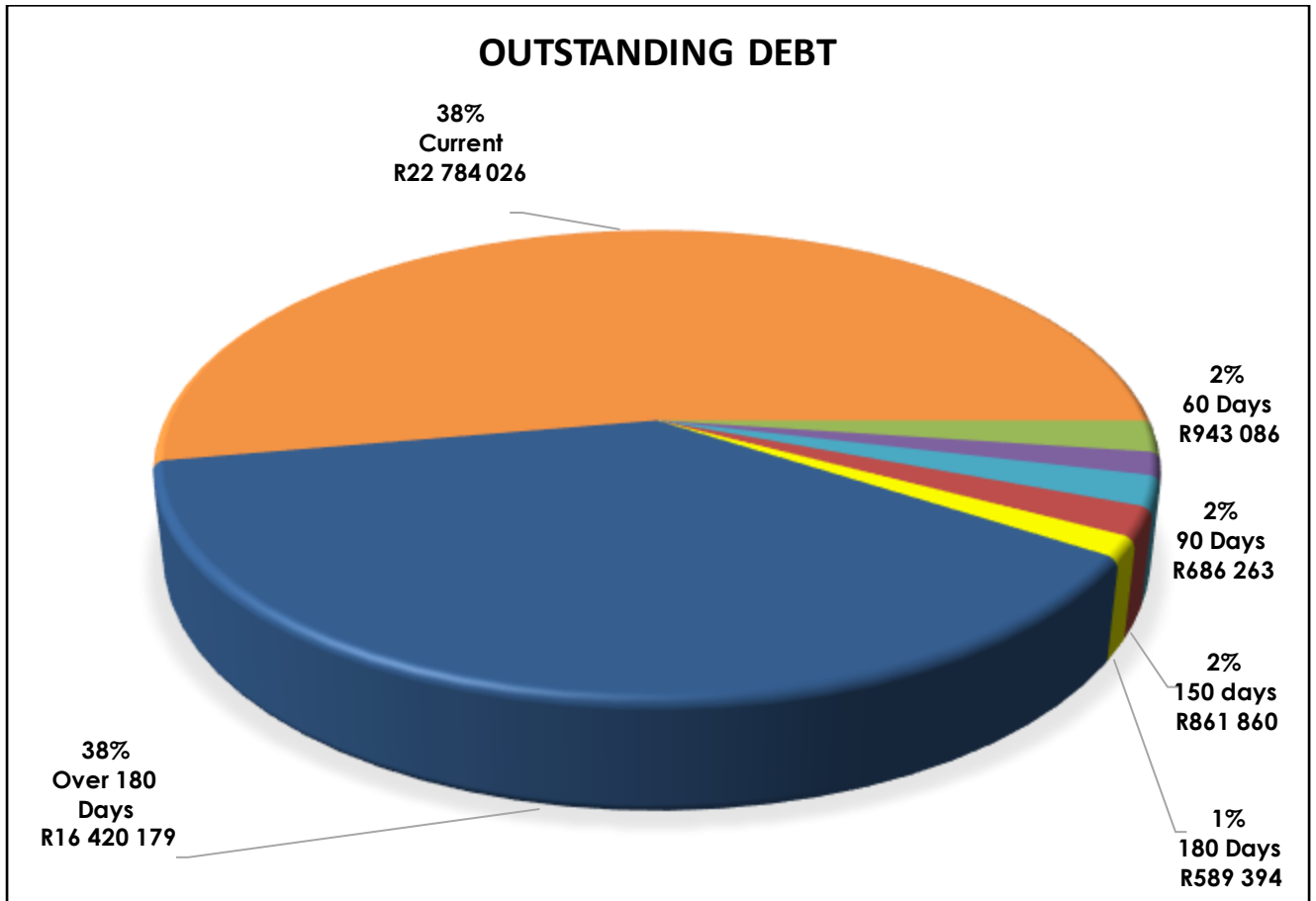


Figure 8 – Outstanding Debtors

6. CREDITORS' ANALYSIS

The creditors older than 30 days amounts to R 418 317,88. This is for goods or services received in July, which is payable by 31 August 2023.

WC034 Swellendam - Supporting Table SC4 Monthly Budget Statement - aged creditors - Budget										
Description	NT Code	Budget Year 2023/24								
		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	1 130	-	-	-	-	-	-	-	1 130
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	555	416	2	-	-	-	-	-	973
Auditor General	0800	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	1 685	416	2	-	-	-	-	-	2 104

7. INVESTMENT PORTFOLIO ANALYSIS

During the month of July 2023 interest to the amount of R0,1 million realised on the investments. Investments were topped up with R17,1 million and investments of R17,4 million was withdrawn.

WC034 Swellendam - Supporting Table SC5 Monthly Budget Statement - investment portfolio - Budget														
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	(0)	-	-	-	(0)
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	0	-	-	-	0
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	12 193	73	(12 266)	-	0
Standard Bank		62 Days	62 Days	Y	F	9.15	N/A	N/A	26/09/2023	0	18	-	12 000	12 018
Absa Bank		32 Days	32 Days	Y	F	7.25	N/A	N/A	11/08/2023	0	22	-	5 113	5 135
Absa Bank		32 Days	32 Days	Y	F	7.25	N/A	N/A	10/07/2023	5 138	7	(5 145)	-	-
Municipality sub-total										17 332	121	(17 412)	17 113	17 154
Entities														
-		-	-	-	-	-	-	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-	-	-	-	-	-
Entities sub-total										-	-	(17 412)	-	-
TOTAL INVESTMENTS AND INTEREST	2									17 332	121	(17 412)	17 113	17 154

8. ALLOCATION AND GRANT RECEIPTS AND EXPENDITURE

8.1 Supporting table SC6 – Grant receipts

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:	1,2	43 119	49 895	49 895	666	666	4 158	(3 492)	-84.0%	49 895
Local Government Equitable Share		35 471	43 487	43 487	-	-	3 624	(3 624)	-100.0%	43 487
Expanded public works programme integrated grant for municipalities		1 682	1 541	1 541	-	-	128	(128)	-	1 541
Municipal Infrastructure Grant		2 150	2 328	2 328	620	620	194	426	219.7%	2 328
Integrated National Electrification Programme (municipal) grant		765	-	-	-	-	-	-	-	-
Local government financial management grant		1 720	1 770	1 770	-	-	148	(148)	-100.0%	1 770
Municipal Disaster Relief Grant		-	-	-	-	-	-	-	-	-
Water Services Infrastructure Grant		940	769	769	46	46	64	(18)	-28.7%	769
Energy Efficiency and Demand Side Management Grant		391	-	-	-	-	-	-	-	-
Provincial Government:	3	17 872	67 407	67 407	34	34	5 617	(5 551)	-98.8%	67 407
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	-	-	4	(4)	-	50
SETA		391	-	-	34	34	-	34	#DIV/0!	-
Tourism		-	-	-	-	-	-	-	-	-
Maintenance of Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Municipal Electrical Master Plan Grant		-	-	-	-	-	-	-	-	-
Community Library Services Grant		-	-	-	-	-	-	-	-	-
Human Settlement Development (Beneficiaries)		9 313	58 060	58 060	-	-	4 838	(4 838)	-100.0%	58 060
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	6 334	6 334	-	-	528	(528)	-100.0%	6 334
Local Government Support Grant		-	-	-	-	-	-	-	-	-
Local Government Employment Support Grant		1 000	-	-	-	-	-	-	-	-
Department of Economic Development Grant		-	-	-	-	-	-	-	-	-
Informal Settlements Upgrading Partnership Grant: Provinces		-	2 250	2 250	-	-	188	(188)	-100.0%	2 250
Municipal Library Support Fund Grant		-	-	-	-	-	-	-	-	-
Emergency Municipal loadshedding relief grant		-	-	-	-	-	-	-	-	-
Western Cape Financial Management Capability Grant		-	-	-	-	-	-	-	-	-
Municipal Intervention Grant		-	-	-	-	-	-	-	-	-
Service SETA		20	-	-	-	-	-	-	-	-
Provincial contribution towards acceleration of housing delivery		82	326	326	-	-	27	(27)	-100.0%	326
Regional Socio Economic Project Programme		-	387	387	-	-	32	-	-	387
District Municipality:		90	-	-	-	-	-	-	-	-
Overberg District Safety Forum Grant		60	-	-	-	-	-	-	-	-
Municipal Disaster Recovery Grant		30	-	-	-	-	-	-	-	-
Upgrade of sanitation facilities from old housing project Grant		-	-	-	-	-	-	-	-	-
Rectification and upgrade of external sanitation facilities in Ralton Grant		-	-	-	-	-	-	-	-	-
Establishment of Local Safety Forum Grant		-	-	-	-	-	-	-	-	-
Safety Plan Development Grant		-	-	-	-	-	-	-	-	-
Other grant providers:		-	546	546	-	-	45	(45)	-100.0%	-
WESGRO		-	171	171	-	-	14	-	-	-
Service SETA		-	375	375	-	-	31	-	-	-
SETA		-	-	-	-	-	-	-	-	-
Total Operating Transfers and Grants	5	61 082	117 848	117 848	700	700	9 821	(9 088)	-92.5%	117 302
Capital Transfers and Grants										
National Government:		24 190	16 183	16 183	3 251	3 251	1 349	1 902	141.1%	16 183
Local Government Equitable Share		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant		10 212	11 059	11 059	2 947	2 947	922	2 025	219.7%	11 059
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	5 124	5 124	304	304	427	(123)	-28.7%	5 124
Energy Efficiency and Demand Side Management Grant		2 609	-	-	-	-	-	-	-	-
Provincial Government:		44 083	4 057	4 057	-	-	273	(273)	-100.0%	3 274
Human Settlement Development		40 916	1 100	1 100	-	-	92	(92)	-100.0%	1 100
Community Library Services Grant		-	-	-	-	-	-	-	-	-
Development of Sports and Recreation Facilities		261	-	-	-	-	-	-	-	-
WESGRO		-	-	-	-	-	-	-	-	-
Maintenance of Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Municipal Replacement Fund		-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-
Municipal Intervention Grant		548	-	-	-	-	-	-	-	-
Emergency Municipal loadshedding relief grant		-	-	-	-	-	-	-	-	-
Provincial contribution towards the acceleration of housing delivery		-	2 174	2 174	-	-	181	(181)	-100.0%	2 174
Regional Socio Economic Project Programme		-	783	783	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Overberg District Safety Forum Grant		-	-	-	-	-	-	-	-	-
Municipal Disaster Recovery Grant		-	-	-	-	-	-	-	0.0%	-
Upgrade of sanitation facilities from old housing project Grant		-	-	-	-	-	-	-	0.0%	-
Rectification and upgrade of external sanitation facilities in Ralton Grant		-	-	-	-	-	-	-	0.0%	-
Total Capital Transfers and Grants	5	68 274	20 240	20 240	3 251	3 251	1 621	1 630	100.5%	19 457
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	129 355	138 088	138 088	3 951	3 951	11 442	(7 459)	-65.2%	136 759

8.2 Supporting table SC7 (1) – Grant expenditure

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

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	49 895	49 895	3 798	3 798	4 158	(360)	-8.7%	49 895
Local Government Equitable Share		35 471	43 487	43 487	3 624	3 624	3 624	-		43 487
Expanded public works programme integrated grant for municipalities		1 682	1 541	1 541	120	120	128	(8)	-6.4%	1 541
Municipal Infrastructure Grant		2 077	2 328	2 328	37	37	194	(157)	-80.8%	2 328
Integrated National Electrification Programme (municipal) grant		766	-	-	-	-	-	-	-	-
Local government financial management grant		1 720	1 770	1 770	16	16	148	(131)	-89.0%	1 770
Municipal Disaster Relief Grant		-	-	-	-	-	-	-	-	-
Water Services Infrastructure Grant		738	769	769	-	-	64	(64)	-100.0%	769
Energy Efficiency and Demand Side Management Grant		391	-	-	-	-	-	-	-	-
Provincial Government:		15 158	67 407	67 407	433	433	5 617	(5 125)	-91.2%	67 407
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	-	-	4	(4)	-100.0%	50
SETA		7	-	-	30	30	-	30	#DIV/0!	-
Tourism		-	-	-	-	-	-	-	-	-
Maintenance of Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Municipal Electrical Master Plan Grant		-	-	-	-	-	-	-	-	-
Community Library Services Grant		-	-	-	-	-	-	-	-	-
Human Settlement Development (Beneficiaries)		9 200	58 060	58 060	-	-	4 838	(4 838)	-100.0%	58 060
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	6 334	6 334	402	402	528	(125)	-23.8%	6 334
Local Government Support Grant		-	-	-	-	-	-	-	-	-
Local Government Employment Support Grant		396	-	-	-	-	-	-	-	-
Department of Economic Development Grant		-	-	-	-	-	-	-	-	-
Informal Settlements Upgrading Partnership Grant: Provinces		-	2 250	2 250	-	-	188	(188)	-100.0%	2 250
Municipal Library Support Fund Grant		-	-	-	-	-	-	-	-	-
Western Cape Financial Management Capability Grant		62	-	-	-	-	-	-	-	-
Municipal Intervention Grant		-	-	-	-	-	-	-	-	-
Service SETA		-	-	-	-	-	-	-	-	-
Provincial contribution towards ex celebration of housing delivery		-	326	326	-	-	27	(27)	-100.0%	326
Regional Socio Economic Project Programme		-	387	387	-	-	32	(32)	-100.0%	387
District Municipality:		86	-	-	-	-	-	-	-	-
Overberg District Safety Forum Grant		57	-	-	-	-	-	-	-	-
Municipal Disaster Recovery Grant		28	-	-	-	-	-	-	-	-
Upgrade of sanitation facilities from old housing project Grant		-	-	-	-	-	-	-	-	-
Rectification and upgrade of external sanitation facilities in Raitton C		-	-	-	-	-	-	-	-	-
Establishment of Local Safety Forum Grant		-	-	-	-	-	-	-	-	-
Safety Plan Development Grant		-	-	-	-	-	-	-	-	-
Other grant providers:		-	546	546	-	-	45	(45)	-100.0%	-
WESGRO		-	-	-	-	-	-	-	-	-
Service SETA		-	171	171	-	-	14	-	-	-
SETA		-	375	375	-	-	31	(31)	-100.0%	-
Total operating expenditure of Transfers and Grants:		58 089	117 848	117 848	4 230	4 230	9 821	(5 531)	-56.3%	117 302
Capital expenditure of Transfers and Grants										
National Government:		22 355	16 183	16 183	248	248	1 349	(1 101)	-81.6%	16 183
Local Government Equitable Share		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant		9 723	11 059	11 059	248	248	922	(674)	-73.1%	11 059
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	5 124	5 124	-	-	427	(427)	-100.0%	5 124
Energy Efficiency and Demand Side Management Grant		2 608	-	-	-	-	-	-	-	-
Provincial Government:		39 494	4 057	4 057	-	-	338	(338)	-100.0%	3 274
Human Settlement Development		38 416	1 100	1 100	-	-	92	(92)	-100.0%	1 100
Community Library Services Grant		-	-	-	-	-	-	-	-	-
Development of Sports and Recreation Facilities		253	-	-	-	-	-	-	-	-
WESGRO		-	-	-	-	-	-	-	-	-
Maintenance of Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Municipal Replacement Fund		-	-	-	-	-	-	-	-	-
Service Delivery and Capacity Building Grant		-	-	-	-	-	-	-	-	-
Municipal Drought Relief Grant		-	-	-	-	-	-	-	-	-
Municipal Library Support Fund Grant		10	-	-	-	-	-	-	-	-
Department of Economic Development and Tourism Grant		310	-	-	-	-	-	-	-	-
Municipal Intervention Grant		504	-	-	-	-	-	-	-	-
Emergency Municipal loadshedding relief grant		-	-	-	-	-	-	-	-	-
Provincial contribution towards the acceleration of housing delivery		-	2 174	2 174	-	-	181	-	-	2 174
Regional Socio Economic Project Programme		-	783	783	-	-	65	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Overberg District Safety Forum Grant		-	-	-	-	-	-	-	-	-
Municipal Disaster Recovery Grant		-	-	-	-	-	-	-	-	-
Upgrade of sanitation facilities from old housing project Grant		-	-	-	-	-	-	-	-	-
Rectification and upgrade of external sanitation facilities in Raitton C		-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		61 850	20 240	20 240	248	248	1 687	(1 439)	-85.3%	19 457
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		119 939	138 088	138 088	4 478	4 478	11 507	(6 970)	-60.6%	136 759

8.3 Supporting information grants

8.3.1 The following grants were received up to July 2023:

Municipal Infrastructure Grant (MIG)

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

SMT 29/22/23 – Mechanical & Electrical - Appointed.

SMT 30/22/23 – Civil - Appointed.

A rollover application of about R500 000 to be done.

The project is a multi-year project in process.

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. Negotiations were concluded and the process to commence with work in process. A rollover application of R 6 million to be done.

SETA

The grant received in the 2023/2024 financial year will be utilised for training.

Application of roll over for unspent grants 2022/23

The municipality will determine with the compilation of the 2022/23 Annual Financial Statements for which National as well as Provincial Treasury grants the municipality will apply for a roll-over of the unspent grants.

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

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

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:						
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		-	-	-	-	
Energy Efficiency and Demand Side Management Grant		-	-	-	-	
Provincial Government:						
Local Government Internship Grant		-	-	-	-	
Western Cape Financial Management Capacity Building Grant		-	-	-	-	
Western Cape Financial Management Support Grant		-	-	-	-	
Financial assistance to municipalities for maintenance and construction of transport infrastructure		-	-	-	-	
SETA		-	-	-	-	
Tourism		-	-	-	-	
Maintenance of Water Supply Infrastructure		-	-	-	-	
Municipal Electrical Master Plan Grant		-	-	-	-	
Community Library Services Grant		-	-	-	-	
Human Settlement Development (Beneficiaries)		-	-	-	-	
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		-	-	-	-	
Local Government Support Grant		-	-	-	-	
Local Government Employment Support Grant		-	-	-	-	
Department of Economic Development Grant		-	-	-	-	
Informal Settlements Upgrading Partnership Grant: Provinces		-	-	-	-	
Municipal Library Support Fund Grant		-	-	-	-	
District Municipality:						
Establishment of Local Safety Forum Grant		-	-	-	-	
<i>Safety Plan Development Grant</i>		-	-	-	-	
Total operating expenditure of Approved Roll-overs						
Capital expenditure of Approved Roll-overs						
National Government:						
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		-	-	-	-	
Energy Efficiency and Demand Side Management Grant		-	-	-	-	
Provincial Government:						
Human Settlement Development		-	-	-	-	
Community Library Services Grant		-	-	-	-	
Development of Sports and Recreation Facilities		-	-	-	-	
WESGRO		-	-	-	-	
Maintenance of Water Supply Infrastructure		-	-	-	-	
Municipal Replacement Fund		-	-	-	-	
Service Delivery and Capacity Building Grant		-	-	-	-	
Municipal Drought Relief Grant		-	-	-	-	
Municipal Library Support Fund Grant		-	-	-	-	
Department of Economic Development and Tourism Grant		-	-	-	-	
Total capital expenditure of Approved Roll-overs						
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS						

9. CAPITAL PROGRAMME PERFORMANCE

Supporting table SC12 reconciles with table C5.

WC034 Swellendam - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - Budget									
Month	2022/23	Budget Year 2023/24							
	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	4 775	3 853	3 853	248	248	3 853	3 604	93.6%	1%
August	382	3 853	3 853	-	248	7 705	7 457	96.8%	1%
September	2 189	3 853	3 853	-	248	11 558	11 309	97.9%	1%
October	11 042	3 853	3 853	-	248	15 410	15 162	98.4%	1%
November	2 674	3 853	3 853	-	248	19 263	19 014	98.7%	1%
December	6 420	3 853	3 853	-	248	23 115	22 867	98.9%	1%
January	8 067	3 853	3 853	-	248	26 968	26 719	99.1%	1%
February	7 217	3 853	3 853	-	248	30 820	30 572	99.2%	1%
March	5 248	3 853	3 853	-	248	34 673	34 424	99.3%	1%
April	1 880	3 953	3 953	-	248	38 625	38 377	99.4%	1%
May	2 111	3 853	3 853	-	248	42 478	42 229	99.4%	1%
June	7 255	3 853	3 853	-	248	46 330	46 082	99.5%	1%
Total Capital expenditure	59 260	46 330	46 330	248					