Annexure A

SWELLENDAM MUNICIPALITY

Monthly Budget Statement
September 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 September 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 September not appear in the same period; the receipt is recognised at the date of receipt.

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

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

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

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

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

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

PART 1 – IN-YEAR REPORT

1. MAYOR'S REPORT

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

The information in the report reflects the transactions for the period posted until 30 September 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 September 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

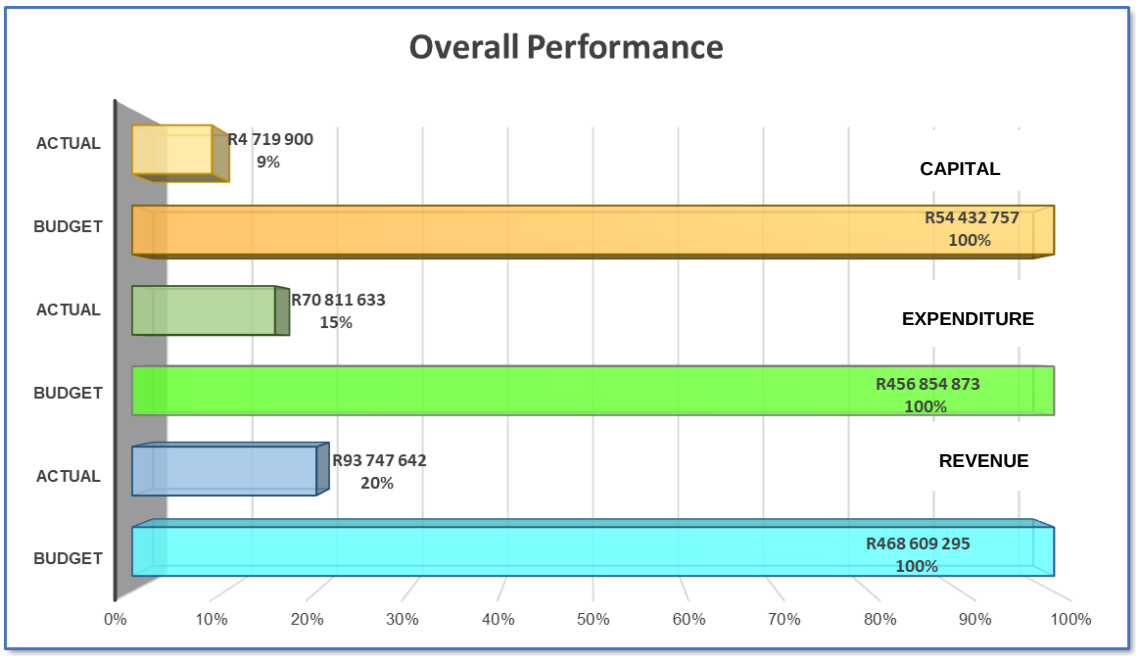
Currently, all the "2022/2023 audited outcomes" columns still reflect the amounts as per the 2022/2023 pre-audited figures up to date. The annual financial statements for 2022/2023 have not been finalised and the "audited outcomes" figures may change. The final figures will only reflect after the audit 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	468 609	456 855	54 433
SDBIP planned YTD	117 152	114 459	13 608
Actual YTD	93 748	70 812	4 720
Percentage of planned SDBIP	80,02%	61,87%	34,69%
Percentage of total budget	20,01%	15,50%	8,67%



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 September 2023 is R23,4 million. The year-to-date revenue is R89,6 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.

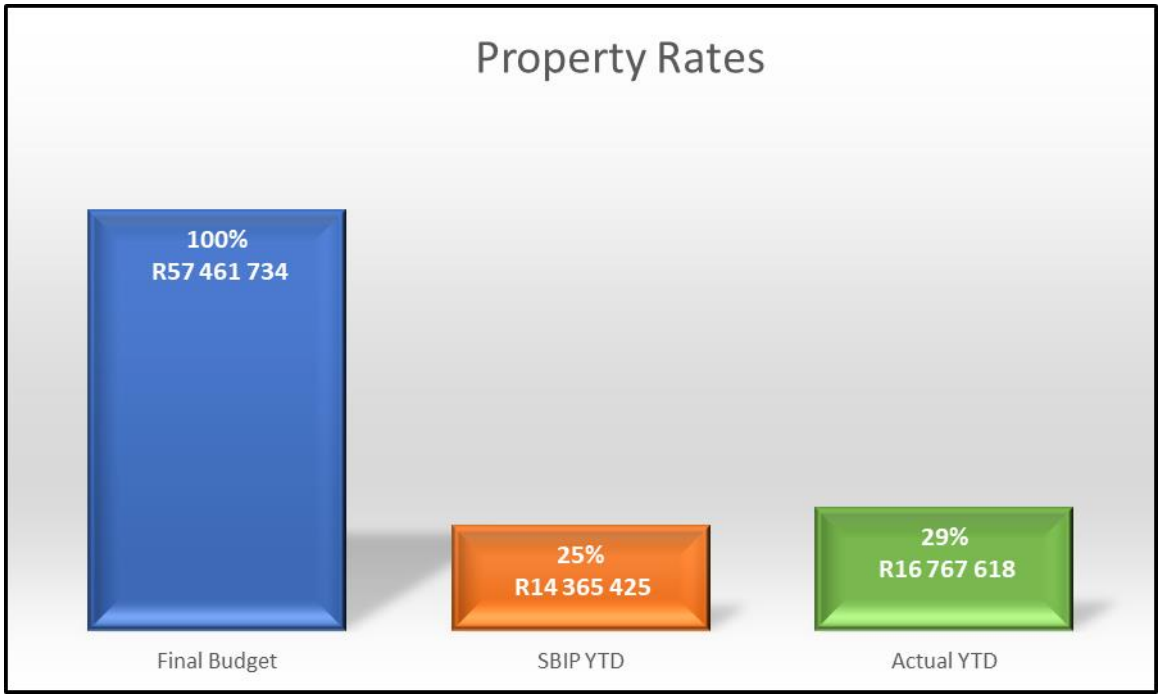


Figure 1 – Property rates

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 29,18% of the budget amount.

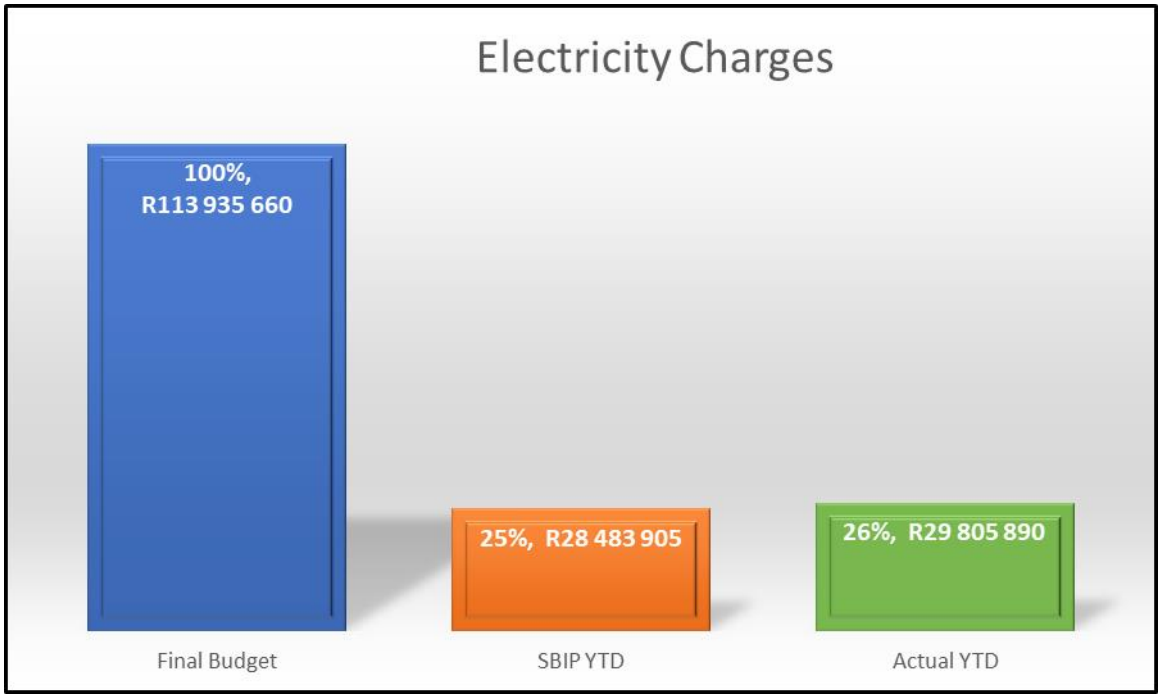


Figure 2 – Electricity service charges

The electricity amount raised as reflected for the actual year to date represents 26,2% of the budget amount. Amount raised is more than expected due to the winter months, however households saving on electricity and loadshedding does have a negative impact.

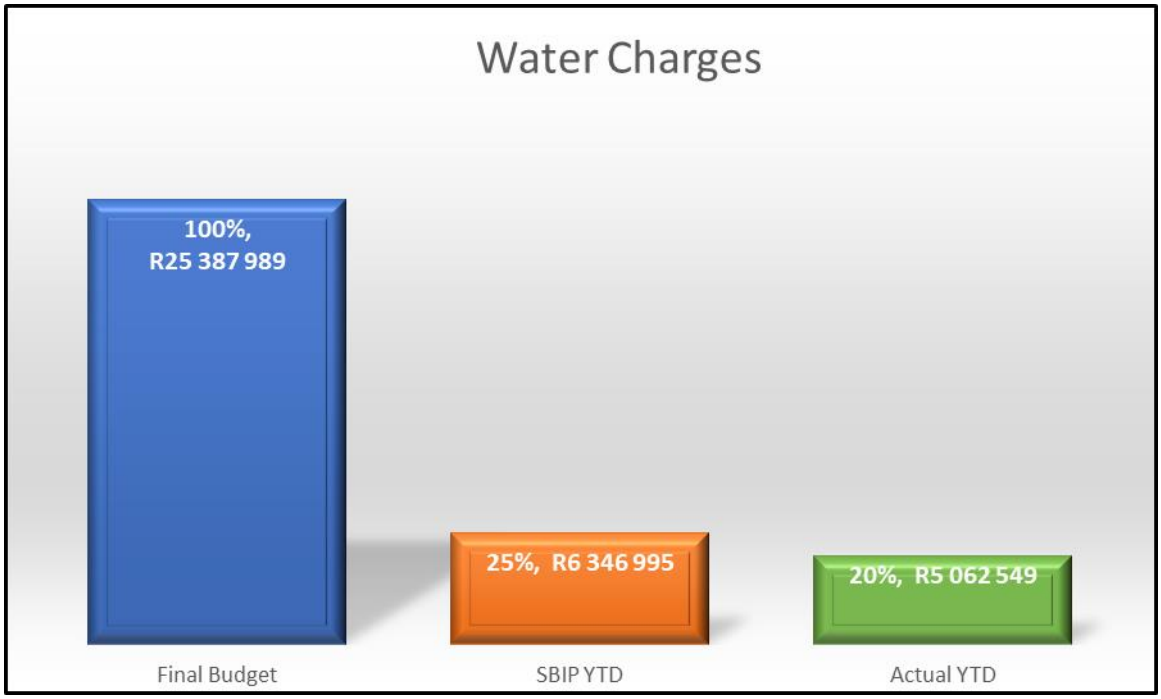


Figure 3 – Water service charges

The water amount raised as reflected for the actual year to date represents 19,9% of the budget amount. During this time of the year, the revenue for water is low, due to the winter season.

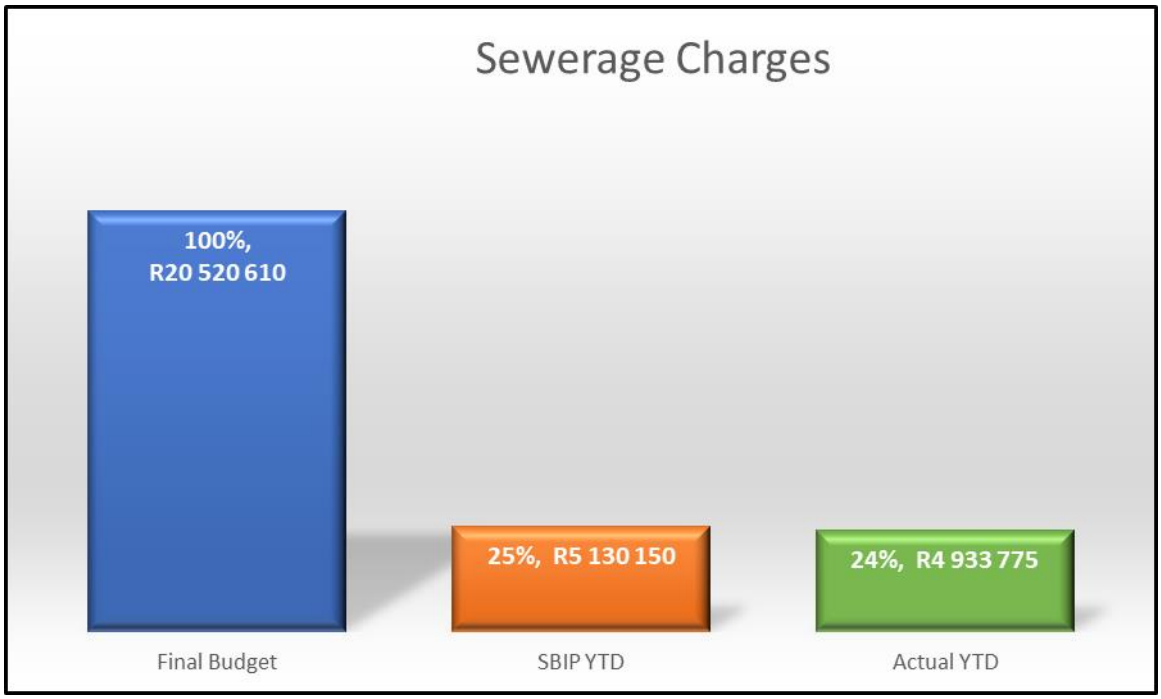


Figure 4 – Sanitation service charges

The sanitation amount raised as reflected for the actual year to date represents 24,0% of the budget amount. The sanitation levies are a very stable stream of revenue.

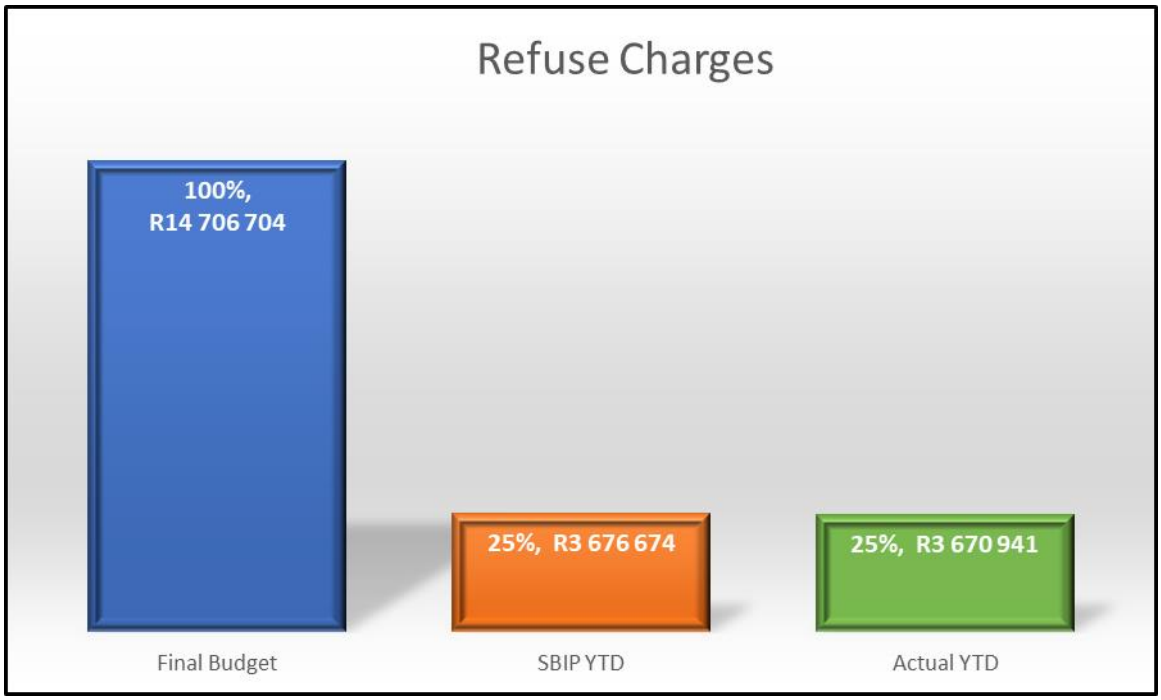


Figure 5 – Refuse removal service charges

The refuse amount raised as reflected for the actual year to date represents 24,9% 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:

Agency services

The budget amount for agency services is R3,1 million, whilst the year-to-date budget based on history is R0,765 million, whilst the year-to-date actual revenue is 0,665 million. This represents 21,7% 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.

Interest earned from Receivables

The budget amount for interest earned from receivables is R1,8 million, whilst the year-to-date budget based on history is R0,470 million, whilst the year-to-date actual revenue is R0,411 million. This represents 21,9% 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. Furthermore, the amount raised will depend on the outstanding accounts of residents and or businesses.

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 R1,665 million, whilst the year-to-date actual revenue is R2,467 million. This represents 37,0% 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. Dividends if there are any received will be paid on an annual basis.

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 R0,217 million, whilst the year-to-date actual revenue is R 0,315 million. This represents 36,3% 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, annual debit raising for rental of fixed assets did take place in September 2023.

Operational revenue

The budget amount for operational revenue is R0,415 million, whilst the year-to-date budget based on history is R0,104 million, whilst the year-to-date actual revenue is R 0,273 million. This represents 65,8% 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, additional operational revenue was received for the period up to date.

Property rates

The budget amount for property rates is R57,5 million, whilst the year-to-date budget based on history is R14,4 million, whilst the year-to-date actual revenue is R 16,8 million. This represents 29,2% 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 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 R11,9 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 journal will be

processed in the month of October, there after fines, penalties and forfeits will be done quarterly and will be in line at the end of each quarter.

Transfers and subsidies - Operational

The budget amount for transfers and subsidies - operational is R119,4 million, whilst the year-to-date budget based on history is R29,9 million, whilst the year-to-date actual expenditure recognised as revenue is R 20,2 million. This represents 16,9% of the budget amount. The reason for this adverse variance from the year-to-date budget is included in transfers and subsidies - operational is an amount for top structures in Railton which did commence however no payment certificates was received to date.

Interest

The budget amount for interest is R0,324 million, whilst the year-to-date budget based on history is R0,081 million, whilst the year-to-date actual revenue is R 0,117 million. This represents 36,1% 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. Furthermore, additional amount for interest was billed for the accounts for period up to date.

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 R1,100 million, whilst the year-to-date actual revenue is R 0,564 million. This represents 12,8% 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. The amount received for gains and disposal are currently less than anticipated.

Other Gains

The budget amount for other gains is R12,8 million, whilst the year-to-date budget based on history is R3,2 million, whilst the year-to-date actual revenue is R 2,2 million. This represents 17,5% 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.

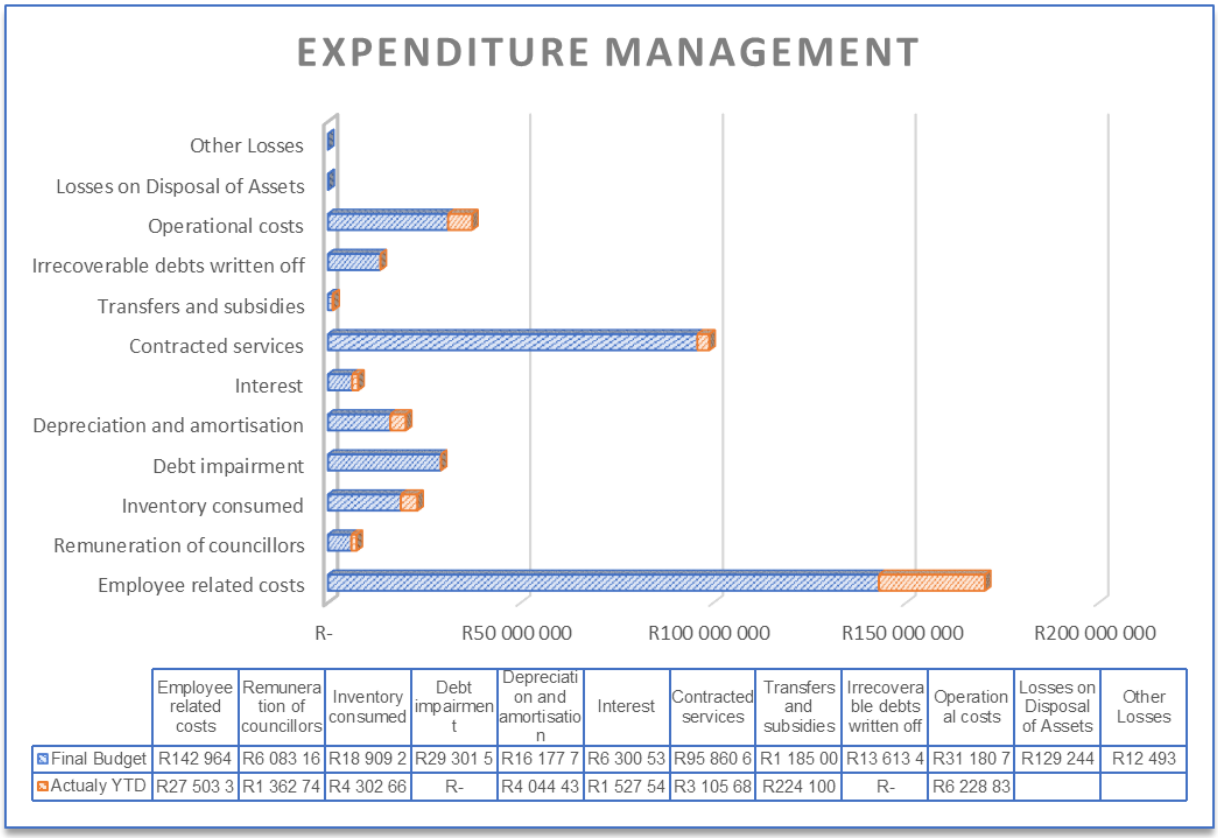
3.3 Operating expenditure by type

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 R70,8 million, while the monthly actual expenditure for September 2023 amounts to R30,5 million. The total budget is R 456,9 million and the year-to-date budget is R 114,5 million which represents an underspending of 38% 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 9 097 401.08	R 27 503 384.24	19%
Remuneration of councillors	R 6 083 162.00	R 454 249.04	R 1 362 747.11	22%
Bulk purchases - electricity	R 95 136 541.00	R 11 351 534.35	R 22 512 243.42	24%
Inventory consumed	R 18 909 246.00	R 1 190 786.29	R 4 302 665.51	23%
Debt impairment	R 29 301 512.00	R -	R -	0%
Depreciation and amortisation	R 16 177 719.00	R 4 044 429.75	R 4 044 429.75	25%
Interest	R 6 300 535.00	R 953 173.59	R 1 527 542.41	24%
Contracted services	R 95 860 630.00	R 1 352 979.23	R 3 105 683.09	3%
Transfers and subsidies	R 1 185 000.00	R 5 500.00	R 224 100.00	19%
Irrecoverable debts written off	R 13 613 440.00	R -	R -	0%
Operational costs	R 31 180 747.00	R 2 082 941.07	R 6 228 837.82	20%
Losses on Disposal of Assets	R 129 244.00	R -	R -	0%
Other Losses	R 12 493.00	R -	R -	0%
Total	**R 456 854 873.00**	**R 30 532 994.40**	**R 70 811 633.35**	**15%**



	Employee related costs	Remuneration of councillors	Inventory consumed	Debt impairment	Depreciation and amortisation	Interest	Contracted services	Transfers and subsidies	Irrecoverable debts written off	Operational costs	Losses on Disposal of Assets	Other Losses
Final Budget	R142 964	R6 083 16	R18 909 2	R29 301 5	R16 177 7	R6 300 53	R95 860 6	R1 185 00	R13 613 4	R31 180 7	R129 244	R12 493
Actualy YTD	R27 503 3	R1 362 74	R4 302 66	R-	R4 044 43	R1 527 54	R3 105 68	R224 100	R-	R6 228 83		

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 R35,7 million of which R27,5 million has been expended and represents 19,2% 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 R1,5 million of which R1,4 million has been expended and represents 22,4% 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, 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.

Debt impairment

The budget for debt impairment is R29,3 million, while the year-to-date budget based on history is R7,3 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.

Contracted services

The budget for contracted services is R95,9 million, while the year-to-date budget based on history is R24,1 million of which R3,1 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. Furthermore, included in contracted services is an amount for top structures in Railton which did commence however no payment certificates was received to date.

Transfers and subsidies

The budget for transfers and subsidies is R1,2 million, while the year-to-date budget based on history is R0,296 million of which R0,224 million has been expended and represents 18,9% of the budget amount. Expenditure for transfers and subsidies on 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 R3,4 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 R31,2 million, while the year-to-date budget based on history is R7,9 million of which R 6,2 million has been expended and represents 19,9 % 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.

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 R0,032 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 R0,003 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 R1,284 million has been expended and represents 12,6% of the budget amount.

Corporate services

The budget for Corporate Services is R46,2 million of which R7,4 million has been expended and represents 16,0% of the budget amount.

Financial services

The budget for Financial Services is R39,8 million of which R7,5 million has been expended and represents 18,9% of the budget amount.

Engineers services

The budget for Engineers Services is R191,7 million of which R41,1 million has been expended and represents 21,4% of the budget amount.

Community services

The budget for Community Services is R168,9 million of which R13,5 million has been expended and represents 7,9% of the budget amount.

3.5 Capital expenditure

The budget amount for capital expenditure is R54,4 million of which R4,7 million has been expended to date. This represents 8,7% of the budgeted amount.

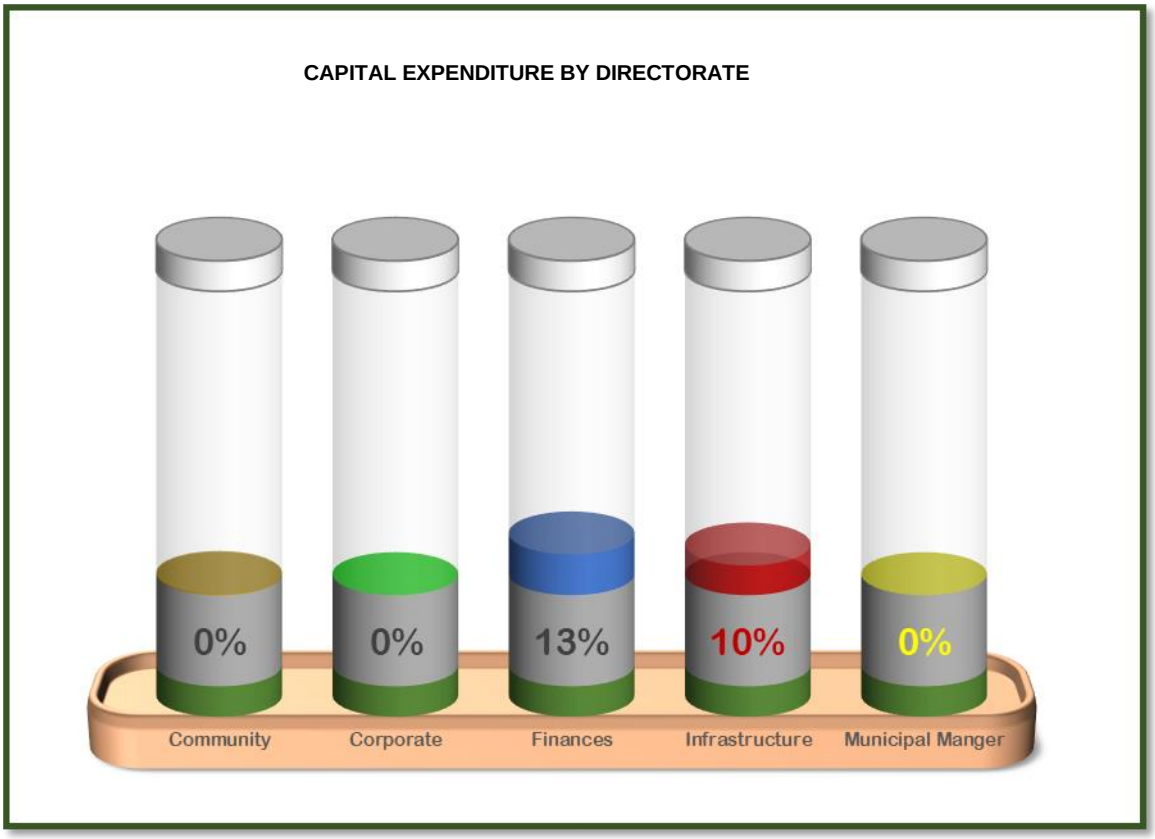


Figure 7 – Capital Expenditure by Directorate

We have capital commitments that amounts up to R 3 224 674, 35. 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 year to date 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 increased to above 93% and the average stands at 93,7%.
- This financial year suburbs payment rates dropped below 90%, Buffeljagsrivier (July, August, September), Barrydale (July, August), Malgas (July, August), Infanta (September)

3.7 Financial Position

The breakdown of the financial position can be seen below:

3.7.1 Current assets and liabilities

Cash

The actual total cash available as at 30 September 2023 amounts to R131,1 million.

Trade and other payables

The trade and other payables amount to R 41,2 million.

Breakdown	Prior year Balances	Year to date Balances
Payments received in advance	2 612 683.14	2 430 942.35
Salary control	-	192 288.97
Trade payables	31 303 179.12	7 376 198.27
Un-identified deposits	-	194 534.73
Other payables	3 090 830.64	8 472 842.00
Unspent conditional grants	20 394 683.61	22 578 533.37
Total	**57 401 376.51**	**41 245 339.69**

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

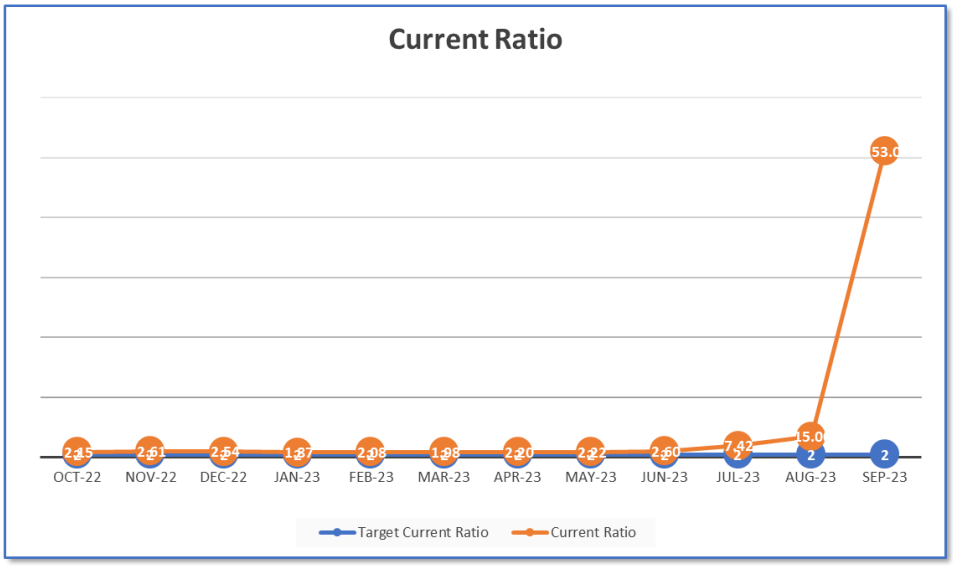
The value of non-current liabilities decreased in the current financial period mainly due to loan repayments. This together with year-end journals which will be processed will ensure that the correct amounts are reflected on the Statement of Financial Position at year-end.

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 253,00:1, which is good. The municipality will be able to overcome its short-term debt.

Current ratio	
Total current assets	Total current liabilities
148 118 113	58 622 578
253%	



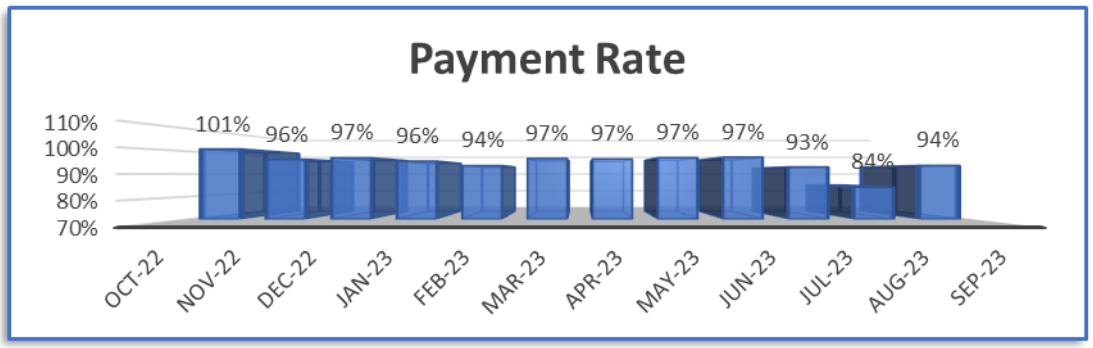
Gearing ratio

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 5%, but the municipality must ensure in the future that borrowing should be limited for revenue-generated assets only.

Gearing ratio	
Borrowing	Net Assets
24 353 528	499 426 210
5%	

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 September 2023 was billed in August 2023. For September 2023, the payment ratio of receipts was 106,96%. The year-to-date payment ratio is 93,73%. 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 R272,9 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 - M03 September

Description	2022/23	Budget Year 2023/24							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
Financial Performance									
Property rates	50 116	57 462	57 462	6 031	16 768	14 365	2 402	17%	57 462
Service charges	152 118	174 551	174 551	13 751	43 473	43 638	(165)	-0%	174 551
Investment revenue	7 683	6 662	6 662	901	2 467	1 666	801	48%	6 662
Transfers and subsidies - Operational	55 889	117 848	119 440	587	20 185	29 860	(9 675)	-32%	119 440
Other own revenue	74 138	80 165	80 165	2 165	6 753	20 041	(13 288)	-66%	80 165
Total Revenue (excluding capital transfers and contributions)	**339 943**	**436 688**	**438 280**	**23 435**	**89 646**	**109 570**	**(19 924)**	**-18%**	**438 280**
Employee costs	113 234	142 965	142 965	9 097	27 503	35 740	(8 237)	-23%	142 965
Remuneration of Councillors	5 607	6 083	6 083	454	1 363	1 521	(158)	-10%	6 083
Depreciation and amortisation	16 157	16 178	16 178	4 044	4 044	4 044	0	0%	16 178
Interest	8 847	6 301	6 301	953	1 528	1 575	(48)	-3%	6 301
Inventory consumed and bulk purchases	98 605	114 064	114 046	12 542	26 815	28 535	(1 720)	-6%	114 046
Transfers and subsidies	530	1 185	1 185	6	224	296	(72)	-24%	1 185
Other expenditure	92 486	169 284	170 098	3 436	9 335	42 748	(33 414)	-78%	170 098
Total Expenditure	**335 467**	**456 060**	**456 855**	**30 533**	**70 812**	**114 459**	**(43 648)**	**-38%**	**456 855**
Surplus/(Deficit)	**4 476**	**(19 372)**	**(18 575)**	**(7 098)**	**18 834**	**(4 890)**	**23 724**	**-485%**	**(18 575)**
Transfers and subsidies - capital (monetary allocations)	47 883	20 240	25 549	2 510	4 102	6 387	(2 286)	-36%	25 549
Transfers and subsidies - capital (in-kind)	–	4 781	4 781	–	–	1 195	(1 195)	-100%	4 781
Surplus/(Deficit) after capital transfers & contributions	**52 360**	**5 649**	**11 754**	**(4 588)**	**22 936**	**2 693**	**20 243**	**752%**	**11 754**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	**52 360**	**5 649**	**11 754**	**(4 588)**	**22 936**	**2 693**	**20 243**	**752%**	**11 754**
Capital expenditure & funds sources									
Capital expenditure	**61 115**	**46 330**	**54 433**	**2 382**	**4 720**	**13 608**	**(8 888)**	**-65%**	**54 433**
Capital transfers recognised	48 102	25 021	30 330	2 021	4 102	7 582	(3 481)	-46%	30 330
Borrowing	7 211	3 598	3 732	–	–	933	(933)	-100%	3 732
Internally generated funds	4 654	17 712	20 371	361	618	5 093	(4 474)	-88%	20 371
Total sources of capital funds	**59 967**	**46 330**	**54 433**	**2 382**	**4 720**	**13 608**	**(8 888)**	**-65%**	**54 433**
Financial position									
Total current assets	167 003	137 537	129 435		148 118				129 435
Total non current assets	521 480	573 803	581 906		518 719				581 906
Total current liabilities	85 240	107 090	100 985		58 623				100 985
Total non current liabilities	119 446	123 392	123 392		108 788				123 392
Community wealth/Equity	**489 209**	**480 859**	**480 859**		**512 603**				**480 859**
Cash flows									
Net cash from (used) operating	190 986	20 244	19 920	46 335	89 316	4 980	(84 336)	-1693%	361 824
Net cash from (used) investing	(57 400)	(41 932)	(50 034)	–	564	14 708	14 144	96%	58 831
Net cash from (used) financing	(5 349)	2 958	2 958	–	–	739	739	100%	3 545
Cash/cash equivalents at the month/year end	**241 561**	**97 415**	**88 989**	**–**	**272 886**	**136 572**	**(136 314)**	**-100%**	**607 207**
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	17 672	1 546	1 442	709	584	824	3 639	13 870	40 286
Creditors Age Analysis									
Total Creditors	4 043	1 462	414	40	–	6	–	–	5 966

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

WC034 Swellendam - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M03 September

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		**96 490**	**103 244**	**104 958**	**7 062**	**36 203**	**26 239**	9 963	38%	**104 958**
Executive and council		31 588	27 331	27 331	(529)	15 382	6 833	8 550	125%	27 331
Finance and administration		64 901	75 913	77 627	7 591	20 820	19 407	1 414	7%	77 627
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		**84 074**	**119 803**	**120 598**	**467**	**1 883**	**30 150**	(28 267)	-94%	**120 598**
Community and social services		7 168	7 290	7 290	151	1 065	1 822	(757)	-42%	7 290
Sport and recreation		851	945	945	58	150	236	(86)	-36%	945
Public safety		46 124	47 659	47 659	257	667	11 915	(11 247)	-94%	47 659
Housing		29 931	63 910	64 705	–	–	16 176	(16 176)	-100%	64 705
Health		–	–	–	–	–	–	–		–
Economic and environmental services		**9 542**	**8 473**	**8 473**	**439**	**1 162**	**2 118**	(956)	-45%	**8 473**
Planning and development		2 840	3 007	3 007	257	611	752	(141)	-19%	3 007
Road transport		6 701	5 466	5 466	182	552	1 367	(815)	-60%	5 466
Environmental protection		–	–	–	–	–	–	–		–
Trading services		**197 721**	**230 124**	**234 515**	**17 975**	**54 487**	**58 629**	(4 142)	-7%	**234 515**
Energy sources		101 794	118 187	123 071	9 388	30 295	30 768	(472)	-2%	123 071
Water management		49 362	56 906	56 425	5 512	13 223	14 106	(883)	-6%	56 425
Waste water management		29 074	30 025	30 368	1 836	6 423	7 592	(1 169)	-15%	30 368
Waste management		17 492	25 006	24 651	1 238	4 545	6 163	(1 618)	-26%	24 651
Other	4	**–**	**65**	**65**	**2**	**13**	**16**	**(3)**	**-18%**	**65**
Total Revenue - Functional	2	**387 827**	**461 709**	**468 609**	**25 945**	**93 748**	**117 152**	**(23 404)**	**-20%**	**468 609**
Expenditure - Functional										
Governance and administration		**56 554**	**52 563**	**52 563**	**(6 514)**	**5 327**	**13 327**	(8 000)	-60%	**52 563**
Executive and council		19 195	11 866	12 566	(1 102)	1 936	3 141	(1 205)	-38%	12 566
Finance and administration		36 770	39 192	38 492	(5 507)	3 130	9 810	(6 680)	-68%	38 492
Internal audit		588	1 505	1 505	96	261	376	(115)	-31%	1 505
Community and public safety		**80 904**	**155 120**	**155 919**	**6 762**	**12 409**	**38 982**	(26 573)	-68%	**155 919**
Community and social services		13 438	15 302	15 306	1 512	2 759	3 829	(1 070)	-28%	15 306
Sport and recreation		14 754	20 537	20 537	2 684	4 859	5 134	(275)	-5%	20 537
Public safety		46 286	53 909	53 909	1 818	3 661	13 477	(9 816)	-73%	53 909
Housing		6 425	65 370	66 166	748	1 130	16 541	(15 412)	-93%	66 166
Health		1	1	1	0	0	0	0	0%	1
Economic and environmental services		**33 553**	**42 596**	**42 592**	**5 395**	**8 003**	**10 669**	(2 666)	-25%	**42 592**
Planning and development		8 116	11 145	11 145	1 197	2 230	2 806	(576)	-21%	11 145
Road transport		24 711	30 808	30 808	4 197	5 774	7 702	(1 928)	-25%	30 808
Environmental protection		726	644	640	–	–	161	(161)	-100%	640
Trading services		**163 829**	**204 208**	**204 208**	**24 874**	**44 851**	**51 088**	(6 237)	-12%	**204 208**
Energy sources		90 306	111 001	111 001	13 493	24 652	27 753	(3 101)	-11%	111 001
Water management		29 812	33 574	33 574	4 106	8 002	8 393	(391)	-5%	33 574
Waste water management		22 519	31 295	31 295	3 972	7 098	7 834	(735)	-9%	31 295
Waste management		21 193	28 338	28 338	3 302	5 098	7 108	(2 010)	-28%	28 338
Other		**627**	**1 572**	**1 572**	**17**	**220**	**393**	**(173)**	**-44%**	**1 572**
Total Expenditure - Functional	3	**335 467**	**456 060**	**456 855**	**30 533**	**70 812**	**114 459**	**(43 648)**	**-38%**	**456 855**
Surplus/ (Deficit) for the year		**52 360**	**5 649**	**11 754**	**(4 588)**	**22 936**	**2 693**	**20 243**	**752%**	**11 754**

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) - M03 September

Vote Description	Ref	2022/23	Budget Year 2023/24							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
Revenue by Vote	1									
Vote 1 - Municipal Manager		2 593	–	–	–	–	–	–		–
Vote 2 - CORPORATE SERVICES		31 426	37 190	37 190	(140)	16 382	9 297	7 084	76.2%	37 190
Vote 3 - FINANCE SERVICES		61 834	68 337	70 051	7 404	20 263	17 513	2 750	15.7%	70 051
Vote 4 - ENGINEERS SERVICE		187 093	206 888	211 634	16 881	50 356	52 908	(2 552)	-4.8%	211 634
Vote 5 - COMMUNITY SERVICES		58 176	96 493	96 934	1 321	5 608	24 233	(18 625)	-76.9%	96 934
Vote 6 - COMMUNITY SERVICES CONTINUED		46 706	52 801	52 801	480	1 139	13 200	(12 061)	-91.4%	52 801
Total Revenue by Vote	2	**387 827**	**461 709**	**468 609**	**25 945**	**93 748**	**117 152**	**(23 404)**	**-20.0%**	**468 609**
Expenditure by Vote	1									
Vote 1 - Municipal Manager		5 930	10 154	10 154	386	1 284	2 538	(1 254)	-49.4%	10 154
Vote 2 - CORPORATE SERVICES		39 280	45 529	46 229	2 691	7 408	11 577	(4 169)	-36.0%	46 229
Vote 3 - FINANCE SERVICES		30 344	40 536	39 836	2 667	7 548	10 146	(2 598)	-25.6%	39 836
Vote 4 - ENGINEERS SERVICE		164 057	191 674	191 674	19 532	41 067	47 930	(6 863)	-14.3%	191 674
Vote 5 - COMMUNITY SERVICES		52 208	118 877	119 672	4 395	11 052	29 943	(18 891)	-63.1%	119 672
Vote 6 - COMMUNITY SERVICES CONTINUED		43 648	49 290	49 290	862	2 452	12 325	(9 873)	-80.1%	49 290
Total Expenditure by Vote	2	**335 467**	**456 060**	**456 855**	**30 533**	**70 812**	**114 459**	**(43 648)**	**-38.1%**	**456 855**
Surplus/ (Deficit) for the year	2	**52 360**	**5 649**	**11 754**	**(4 588)**	**22 936**	**2 693**	**20 243**	**751.8%**	**11 754**

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) - M03 September

Description	Ref	2022/23	Budget Year 2023/24							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
Revenue										
Exchange Revenue		173 667	191 584	191 584	15 839	48 649	47 896	753	2%	191 584
Service charges - Electricity		97 473	113 936	113 936	9 157	29 806	28 484	1 322	5%	113 936
Service charges - Water		22 509	25 388	25 388	1 641	5 063	6 347	(1 284)	-20%	25 388
Service charges - Waste Water Management		19 386	20 521	20 521	1 723	4 934	5 130	(196)	-4%	20 521
Service charges - Waste management		12 749	14 707	14 707	1 231	3 671	3 677	(6)	0%	14 707
Sale of Goods and Rendering of Services		2 900	2 736	2 736	314	726	684	42	6%	2 736
Agency services		2 728	3 062	3 062	257	665	765	(101)	-13%	3 062
Interest		–	–	–	–	–	–	–		–
Interest earned from Receivables		1 855	1 880	1 880	143	411	470	(59)	-13%	1 880
Interest earned from Current and Non Current Assets		7 681	6 660	6 660	901	2 467	1 665	802	48%	6 660
Dividends		2	2	2	–	–	0	(0)	-100%	2
Rent on Land		–	–	–	–	–	–	–		–
Rental from Fixed Assets		916	867	867	193	315	217	99	46%	867
Licence and permits		1 300	1 410	1 410	95	319	353	(33)	-9%	1 410
Operational Revenue		4 166	415	415	184	273	104	170	164%	415
Non-Exchange Revenue		166 277	245 104	246 696	7 596	40 997	61 674	(20 677)	-34%	246 696
Property rates		50 116	57 462	57 462	6 031	16 768	14 365	2 402	17%	57 462
Surcharges and Taxes		955	994	994	80	240	249	(9)	-3%	994
Fines, penalties and forfeits		42 514	47 744	47 744	0	6	11 936	(11 930)	-100%	47 744
Licence and permits		–	–	–	–	–	–	–		–
Transfer and subsidies - Operational		55 889	117 848	119 440	587	20 185	29 860	(9 675)	-32%	119 440
Interest		325	324	324	34	117	81	36	44%	324
Fuel Levy		–	–	–	–	–	–	–		–
Operational Revenue		3 314	3 487	3 487	289	870	872	(2)	0%	3 487
Gains on disposal of Assets		334	4 399	4 399	–	564	1 100	(536)	-49%	4 399
Other Gains		12 831	12 847	12 847	575	2 248	3 212	(964)	-30%	12 847
Discontinued Operations		–	–	–	–	–	–	–		–
Total Revenue (excluding capital transfers and contributions)		**339 943**	**436 688**	**438 280**	**23 435**	**89 646**	**109 570**	**(19 924)**	**-18%**	**438 280**
Expenditure By Type										
Employee related costs		113 234	142 965	142 965	9 097	27 503	35 740	(8 237)	-23%	142 965
Remuneration of councillors		5 607	6 083	6 083	454	1 363	1 521	(158)	-10%	6 083
Bulk purchases - electricity		79 694	95 137	95 137	11 352	22 512	23 784	(1 272)	-5%	95 137
Inventory consumed		18 911	18 928	18 909	1 191	4 303	4 750	(448)	-9%	18 909
Debt impairment		8 629	29 302	29 302	–	–	7 325	(7 325)	-100%	29 302
Depreciation and amortisation		16 157	16 178	16 178	4 044	4 044	4 044	0	0%	16 178
Interest		8 847	6 301	6 301	953	1 528	1 575	(48)	-3%	6 301
Contracted services		29 474	95 295	95 861	1 353	3 106	24 066	(20 961)	-87%	95 861
Transfers and subsidies		530	1 185	1 185	6	224	296	(72)	-24%	1 185
Irrecoverable debts written off		26 793	13 613	13 613	–	–	3 403	(3 403)	-100%	13 613
Operational costs		25 713	30 932	31 181	2 083	6 229	7 918	(1 689)	-21%	31 181
Losses on Disposal of Assets		1 877	129	129	–	–	32	(32)	-100%	129
Other Losses		–	12	12	–	–	3	(3)	-100%	12
Total Expenditure		**335 467**	**456 060**	**456 855**	**30 533**	**70 812**	**114 459**	**(43 648)**	**-38%**	**456 855**
Surplus/(Deficit)		**4 476**	**(19 372)**	**(18 575)**	**(7 098)**	**18 834**	**(4 890)**	**23 724**	**(0)**	**(18 575)**
Transfers and subsidies - capital (monetary allocations)		47 883	20 240	25 549	2 510	4 102	6 387	(2 286)	**(0)**	25 549
Transfers and subsidies - capital (in-kind)		–	4 781	4 781	–	–	1 195	(1 195)	**(0)**	4 781
Surplus/(Deficit) after capital transfers & contributions		**52 360**	**5 649**	**11 754**	**(4 588)**	**22 936**	**2 693**			**11 754**
Income Tax		–	–	–	–	–	–	–		–
Surplus/(Deficit) after income tax		**52 360**	**5 649**	**11 754**	**(4 588)**	**22 936**	**2 693**			**11 754**
Share of Surplus/Deficit attributable to Joint Venture		–	–	–	–	–	–			–
Share of Surplus/Deficit attributable to Minorities		–	–	–	–	–	–			–
Surplus/(Deficit) attributable to municipality		**52 360**	**5 649**	**11 754**	**(4 588)**	**22 936**	**2 693**			**11 754**
Share of Surplus/Deficit attributable to Associate		–	–	–	–	–	–			–
Intercompany/Parent subsidiary transactions		–	–	–	–	–	–			–
Surplus/ (Deficit) for the year		**52 360**	**5 649**	**11 754**	**(4 588)**	**22 936**	**2 693**			**11 754**

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) - M03 September

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		17 044	20 081	19 380	2 083	3 679	4 845	(1 166)	-24%	19 380
Vote 5 - COMMUNITY SERVICES		–	–	–	–	–	–	–		–
Vote 6 - COMMUNITY SERVICES CONTINUED		–	87	87	–	–	22	(22)	-100%	87
Total Capital Multi-year expenditure	4,7	**17 044**	**20 168**	**19 467**	**2 083**	**3 679**	**4 867**	**(1 188)**	**-24%**	**19 467**
Single Year expenditure appropriation	2									
Vote 1 - Municipal Manager		1 765	20	20	–	–	5	(5)	-100%	20
Vote 2 - CORPORATE SERVICES		47	1 003	1 003	–	–	251	(251)	-100%	1 003
Vote 3 - FINANCE SERVICES		2 152	2 660	3 040	167	408	760	(352)	-46%	3 040
Vote 4 - ENGINEERS SERVICE		36 185	16 139	24 460	104	606	6 115	(5 509)	-90%	24 460
Vote 5 - COMMUNITY SERVICES		2 999	5 605	5 672	9	9	1 418	(1 409)	-99%	5 672
Vote 6 - COMMUNITY SERVICES CONTINUED		922	736	771	19	19	193	(174)	-90%	771
Total Capital single-year expenditure	4	44 071	26 162	34 965	298	1 041	8 741	**(7 701)**	**-88%**	34 965
Total Capital Expenditure	3	**61 115**	**46 330**	**54 433**	**2 382**	**4 720**	**13 608**	**(8 888)**	**-65%**	**54 433**
Capital Expenditure - Functional Classification										
Governance and administration		**2 277**	**2 918**	**3 298**	**171**	**416**	**824**	(409)	-50%	**3 298**
Executive and council		–	8	8	–	–	2	(2)	-100%	8
Finance and administration		2 277	2 910	3 290	171	416	822	(407)	-49%	3 290
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		**2 573**	**1 218**	**1 253**	**27**	**27**	**313**	(286)	-91%	**1 253**
Community and social services		649	195	195	–	–	49	(49)	-100%	195
Sport and recreation		1 495	332	332	9	9	83	(74)	-90%	332
Public safety		429	641	676	19	19	169	(150)	-89%	676
Housing		–	50	50	–	–	12	(12)	-100%	50
Health		–	–	–	–	–	–	–		–
Economic and environmental services		**27 250**	**7 418**	**7 418**	**–**	**–**	**1 854**	(1 854)	-100%	**7 418**
Planning and development		1 765	783	783	–	–	196	(196)	-100%	783
Road transport		25 485	6 635	6 635	–	–	1 659	(1 659)	-100%	6 635
Environmental protection		–	–	–	–	–	–	–		–
Trading services		**29 014**	**34 777**	**42 464**	**2 184**	**4 277**	**10 616**	(6 339)	-60%	**42 464**
Energy sources		242	2 914	7 459	162	169	1 865	(1 696)	-91%	7 459
Water management		18 449	20 698	20 680	2 022	4 103	5 170	(1 067)	-21%	20 680
Waste water management		9 052	5 963	9 057	–	5	2 264	(2 260)	-100%	9 057
Waste management		1 271	5 202	5 269	–	–	1 317	(1 317)	-100%	5 269
Other		–	–	–	–	–	–	–		–
Total Capital Expenditure - Functional Classification	3	**61 115**	**46 330**	**54 433**	**2 382**	**4 720**	**13 608**	**(8 888)**	**-65%**	**54 433**
Funded by:										
National Government		16 769	16 183	16 183	2 021	4 102	4 046	56	1%	16 183
Provincial Government		30 835	8 838	14 147	–	–	3 537	(3 537)	-100%	14 147
District Municipality		498	–	–	–	–	–	–		–
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		–	–	–	–	–	–	–		–
Transfers recognised - capital		**48 102**	**25 021**	**30 330**	**2 021**	**4 102**	**7 582**	**(3 481)**	**-46%**	**30 330**
Borrowing	6	7 211	3 598	3 732	–	–	933	(933)	-100%	3 732
Internally generated funds		4 654	17 712	20 371	361	618	5 093	(4 474)	-88%	20 371
Total Capital Funding	7	**59 967**	**46 330**	**54 433**	**2 382**	**4 720**	**13 608**	**(8 888)**	**-65%**	**54 433**

4.1.6 Table C6: Monthly Budget Statement – Financial Position

WC034 Swellendam - Table C6 Monthly Budget Statement - Financial Position - M03 September

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		121 773	89 968	81 542	119 097	81 542
Trade and other receivables from exchange transactions		13 593	6 332	6 332	15 064	6 332
Receivables from non-exchange transactions		18 088	19 641	19 965	970	19 965
Current portion of non-current receivables		10	43	43	48	43
Inventory		9 081	7 170	7 170	8 894	7 170
VAT		7 425	17 527	17 527	7 014	17 527
Other current assets		(2 968)	(3 145)	(3 145)	(2 968)	(3 145)
Total current assets		**167 003**	**137 537**	**129 435**	**148 118**	**129 435**
Non current assets						
Investments		–	–	–	–	–
Investment property		10 933	11 353	11 353	11 419	11 353
Property, plant and equipment		509 492	561 418	569 521	506 638	569 521
Biological assets		–	–	–	–	–
Living and non-living resources		–	–	–	–	–
Heritage assets		171	171	171	171	171
Intangible assets		567	284	284	443	284
Trade and other receivables from exchange transactions		–	423	423	(181)	423
Non-current receivables from non-exchange transactions		79	–	–	79	–
Other non-current assets		238	155	155	150	155
Total non current assets		**521 480**	**573 803**	**581 906**	**518 719**	**581 906**
TOTAL ASSETS		**688 483**	**711 341**	**711 341**	**666 837**	**711 341**
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Financial liabilities		4 609	2 982	2 982	3 030	2 982
Consumer deposits		4 283	4 721	4 721	4 266	4 721
Trade and other payables from exchange transactions		36 917	46 414	47 209	7 280	47 209
Trade and other payables from non-exchange transactions		20 389	10 646	3 745	24 980	3 745
Provision		13 977	21 111	21 111	14 579	21 111
VAT		5 065	21 216	21 216	4 486	21 216
Other current liabilities		–	–	–	–	–
Total current liabilities		**85 240**	**107 090**	**100 985**	**58 623**	**100 985**
Non current liabilities						
Financial liabilities		24 604	27 980	27 980	24 354	27 980
Provision		65 380	63 875	63 875	55 706	63 875
Long term portion of trade payables		–	–	–	–	–
Other non-current liabilities		29 462	31 537	31 537	28 729	31 537
Total non current liabilities		**119 446**	**123 392**	**123 392**	**108 788**	**123 392**
TOTAL LIABILITIES		**204 686**	**230 482**	**224 376**	**167 411**	**224 376**
NET ASSETS	2	**483 796**	**480 859**	**486 964**	**499 426**	**486 964**
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		464 137	477 359	477 359	505 530	477 359
Reserves and funds		25 072	3 500	3 500	7 073	3 500
Other		–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	**489 209**	**480 859**	**480 859**	**512 603**	**480 859**

4.1.7 Table C7: Monthly Budget Statement - Cash Flow

WC034 Swellendam - Table C7 Monthly Budget Statement - Cash Flow - M03 September

Description	Ref	2022/23	Budget Year 2023/24							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		60 909	57 258	57 258	4 578	13 027	14 314	(1 288)	-9%	57 258
Service charges		174 725	172 979	172 979	15 062	45 089	43 245	1 844	4%	172 979
Other revenue		8 204	20 129	20 129	526	1 727	5 032	(3 305)	-66%	20 129
Transfers and Subsidies - Operational		48 198	117 848	117 848	2 114	20 620	29 462	(8 842)	-30%	117 848
Transfers and Subsidies - Capital		26 421	20 240	20 240	–	–	5 060	(5 060)	-100%	20 240
Interest		20 143	8 864	8 540	825	2 476	2 135	341	16%	8 540
Dividends		–	2	2	–	–	0	(0)	-100%	2
Payments										
Suppliers and employees		(147 651)	(372 986)	(372 986)	23 230	6 377	(93 247)	(99 623)	107%	(31 082)
Interest		36	(3 164)	(3 164)	–	–	(791)	(791)	100%	(3 164)
Transfers and Subsidies		–	(925)	(925)	–	–	(231)	(231)	100%	(925)
NET CASH FROM/(USED) OPERATING ACTIVITIES		**190 986**	**20 244**	**19 920**	**46 335**	**89 316**	**4 980**	**(84 336)**	**-1693%**	**361 824**
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		4 179	4 399	4 399	–	564	1 100	(536)	-49%	4 399
Decrease (increase) in non-current receivables		(349)	–	–	–	–	–	–		–
Decrease (increase) in non-current investments		–	–	–	–	–	–	–		–
Payments										
Capital assets		(61 230)	(46 330)	(54 433)	–	–	13 608	13 608	100%	54 433
NET CASH FROM/(USED) INVESTING ACTIVITIES		**(57 400)**	**(41 932)**	**(50 034)**	**–**	**564**	**14 708**	**14 144**	**96%**	**58 831**
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		–	–	–	–	–	–	–		–
Borrowing long term/refinancing		(5 500)	3 598	3 598	–	–	900	(900)	-100%	3 598
Increase (decrease) in consumer deposits		152	(640)	(640)	–	–	(160)	160	-100%	(53)
Payments										
Repayment of borrowing		–	–	–	–	–	–	–		–
NET CASH FROM/(USED) FINANCING ACTIVITIES		**(5 349)**	**2 958**	**2 958**	**–**	**–**	**739**	**739**	**100%**	**3 545**
NET INCREASE/ (DECREASE) IN CASH HELD		**128 237**	**(18 730)**	**(27 156)**	**46 335**	**89 879**	**20 427**			**424 200**
Cash/cash equivalents at beginning:		113 324	116 145	116 145		183 007	116 145			183 007
Cash/cash equivalents at month/year end:		241 561	97 415	88 989		272 886	136 572			607 207

PART 2 – SUPPORTING DOCUMENTATION

5. DEBTORS' ANALYSIS

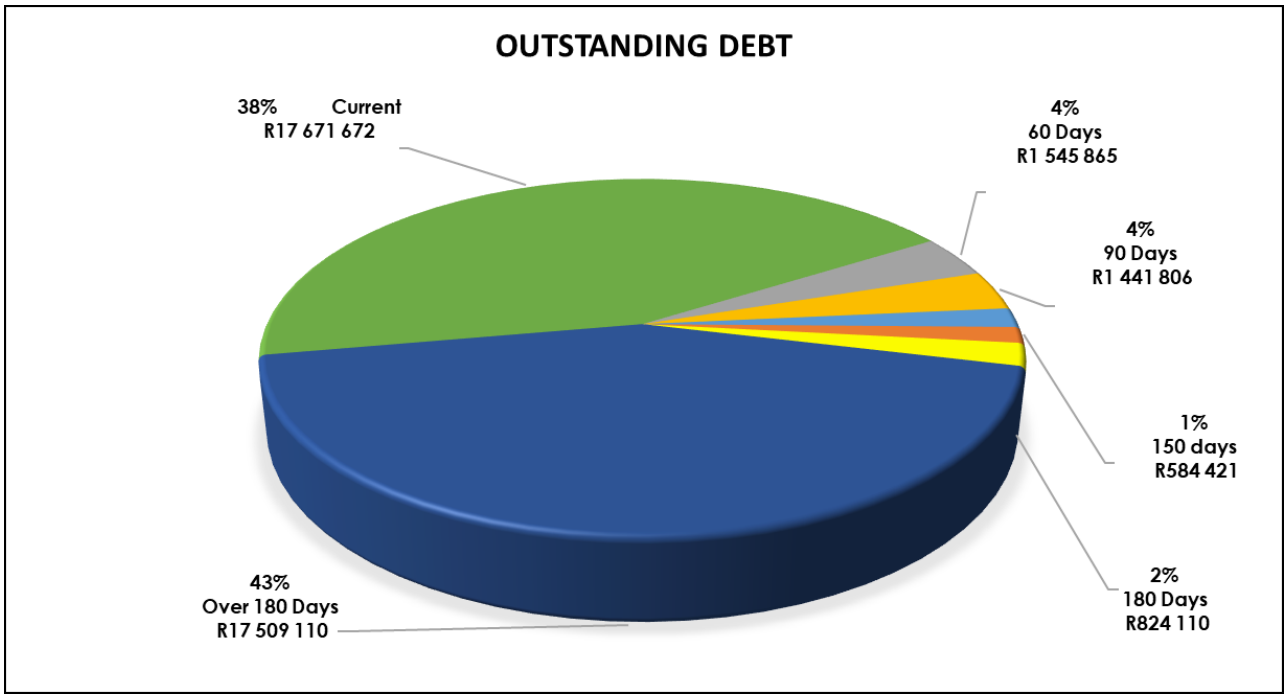
Table SC3 is the debtors' ageing report required by the Municipal Budget Reporting Regulation (MBRR).

The age analysis includes all debtor accounts from the billing module. The outstanding debtors for September 2023 are R40,3 million of which 48,7% is older than 90 days. The debtors decreased in September 2023 by R1,5 million when compared to August 2023.

WC034 Swellendam - Supporting Table SC3 Monthly Budget Statement - aged debtors - M03 September

Description	NT Code	Budget Year 2023/24											
R thousands		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	Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	0	1	3	0	0	2	3	276	286	282	–	–
Trade and Other Receivables from Exchange Transactions - Electricity	1300	7 035	146	48	36	33	52	259	918	8 527	1 298	–	–
Receivables from Non-exchange Transactions - Property Rates	1400	6 969	694	497	270	251	317	1 246	4 307	14 551	6 391	–	–
Receivables from Exchange Transactions - Waste Water Management	1500	2 570	312	278	183	148	183	834	2 805	7 312	4 151	–	–
Receivables from Exchange Transactions - Waste Management	1600	1 893	236	198	131	104	114	596	1 885	5 156	2 829	–	–
Receivables from Exchange Transactions - Property Rental Debtors	1700	177	6	1	0	0	0	1	41	227	42	–	–
Interest on Arrear Debtor Accounts	1810	59	41	80	32	26	78	323	2 918	3 558	3 377	–	–
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–	–	–
Other	1900	(1 032)	110	337	58	23	78	378	720	671	1 256	–	–
Total By Income Source	**2000**	**17 672**	**1 546**	**1 442**	**709**	**584**	**824**	**3 639**	**13 870**	**40 286**	**19 627**	**–**	**–**
2022/23 - totals only										–	–		
Debtors Age Analysis By Customer Group													
Organs of State	2200	1 098	79	40	7	6	5	128	368	1 729	513	–	–
Commercial	2300	5 782	75	16	11	15	16	67	213	6 195	322	–	–
Households	2400	10 076	1 191	1 350	667	535	776	3 338	12 915	30 848	18 231	–	–
Other	2500	716	201	36	24	29	28	106	375	1 514	561	–	–
Total By Customer Group	**2600**	**17 672**	**1 546**	**1 442**	**709**	**584**	**824**	**3 639**	**13 870**	**40 286**	**19 627**	**–**	**–**

Figure 8 – Outstanding Debtors



6. CREDITORS' ANALYSIS

The creditors older than 30 days amounts to R 1 923 173,43. Please note that the amount of R 432 228,26 these were for goods that was received and invoiced but not paid due to protest and documentation for these payments have yet to be obtained. Payment will be done 31 October 2023.

WC034 Swellendam - Supporting Table SC4 Monthly Budget Statement - aged creditors - M03 September

Description	NT Code	Budget Year 2023/24								
R thousands		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
Creditors Age Analysis By Customer Type										
Bulk Electricity	0100	–	–	–	–	–	–	–	–	–
Bulk Water	0200	–	–	–	–	–	–	–	–	–
PAYE deductions	0300	–	–	–	–	–	–	–	–	–
VAT (output less input)	0400	651	–	–	–	–	–	–	–	651
Pensions / Retirement deductions	0500	–	–	–	–	–	–	–	–	–
Loan repayments	0600	–	–	–	–	–	–	–	–	–
Trade Creditors	0700	3 392	1 462	414	40	–	6	–	–	5 315
Auditor General	0800	–	–	–	–	–	–	–	–	–
Other	0900	–	–	–	–	–	–	–	–	–
Total By Customer Type	**1000**	**4 043**	**1 462**	**414**	**40**	**–**	**6**	**–**	**–**	**5 966**

7. INVESTMENT PORTFOLIO ANALYSIS

During the month of September 2023 interest to the amount of R0,1 million realised on the investments. Investments were topped up with R5,1 million and investments of R17,3 million was withdrawn.

WC034 Swellendam - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M03 Sep 2023

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate ²	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands		Yrs/Months												
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	0	–	–	–	0
Standard Bank		62 Days	62 Days	Y	F	9.15	N/A	N/A	26/09/2023	12 111	75	(12 187)	–	–
Absa Bank		30 Days	30 Days	Y	F	7.25	N/A	N/A	11/10/2023	–	20	–	5 113	5 133
Absa Bank		31 Days	31 Days	Y	F	7.25	N/A	N/A	11/09/2023	5 115	29	(5 144)	–	–
Municipality sub-total										**17 227**	**125**	**(17 331)**	**5 113**	**5 133**
Entities														
										–	–	–	–	–
										–	–	–	–	–
										–	–	–	–	–
										–	–	–	–	–
										–	–	–	–	–
										–	–	–	–	–
										–	–	–	–	–
Entities sub-total										–		–	–	–
TOTAL INVESTMENTS AND INTEREST	2									**17 227**	**125**	**(17 331)**	**5 113**	**5 133**

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 - M03 Sep 2023

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**	**49 895**	**49 895**	**–**	**20 942**	**12 474**	**8 468**	**67.9%**	**49 895**
Local Government Equitable Share		35 471	43 487	43 487	–	18 120	10 872	7 248	66.7%	43 487
Expanded public works programme integrated grant for municipalities		1 682	1 541	1 541	–	386	385	1	0.2%	1 541
Municipal Infrastructure Grant		2 150	2 328	2 328	–	620	582	38	6.6%	2 328
Integrated National Electrification Programme (municipal) grant		765	–	–	–	–	–	–		–
Local government financial management grant		1 720	1 770	1 770	–	1 770	443	1 328	300.0%	1 770
Municipal Disaster Relief Grant	3	–	–	–	–	–	–	–		–
Water Services Infrastructure Grant		940	769	769	–	46	192	(147)	-76.2%	769
Energy Efficiency and Demand Side Management Grant		391	–	–	–	–	–	–		–
			–	–			–	–		
			–	–			–	–		
Other transfers and grants [insert description]							–	–		
Provincial Government:		**17 872**	**67 407**	**67 407**	**2 114**	**2 148**	**5 617**	**(14 607)**	**-260.0%**	**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	–	–	13	(13)	-100.0%	50
SETA		391	–	–	–	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	–	–	14 515	(14 515)	-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	2 114	2 114	1 584	531	33.5%	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	–	–	563	(563)	-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 excelaration of housing delivery		82	326	326	–	–	82	(82)	-100.0%	326
Regional Socio Economic Project Programme			387	387	–	–	97			387
Other grant providers:		**–**	**546**	**546**	**–**	**–**	**45**	(45)	-100.0%	**546**
WESGRO		–	–	–	–	–	–	–		–
Service SETA		–	171	171	–	–	43	(43)	-100.0%	171
SETA		–	375	375	–	–	94			375
Total Operating Transfers and Grants	5	**60 992**	**117 848**	**117 848**	**2 114**	**23 090**	**9 821**	**(6 184)**	**-63.0%**	**117 848**
					–	–	–	–		
Capital Transfers and Grants					–	–	–	–		
National Government:		24 190	16 183	16 183	–	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	2 765	182	6.6%	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	1 281	(977)	-76.2%	5 124
Energy Efficiency and Demand Side Management Grant		2 609	–	–	–	–	–	–		–
Provincial Government:		**44 083**	**4 057**	**4 057**	**–**	**–**	**338**	(338)	-100.0%	**4 057**
Human Settlement Development		40 916	1 100	1 100	–	–	275	(275)	-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	–	–	543	(543)	-100.0%	2 174
Regional Socio Economic Project Programme			783	783			196			783
Other grant providers:		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
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 Railton Grant		–	–	–	–	–	–	–	0.0%	–
				–	–	–	–	–		
Total Capital Transfers and Grants	5	**68 274**	**20 240**	**20 240**	–	3 251	**1 687**	**1 564**	**92.7%**	**20 240**
					–	–	–			
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	129 265	138 088	138 088	2 114	26 341	11 507	(4 620)	-40.1%	138 088

8.2 Supporting table SC7 (1) – Grant expenditure

WC034 Swellendam - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M03 Sep 2023

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									%	
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		**42 845**	**49 895**	**49 895**	**4 180**	**12 022**	**12 474**	**(452)**	**-3.6%**	**49 895**
Local Government Equitable Share		35 471	43 487	43 487	3 624	10 872	10 872	0	0.0%	43 487
Expanded public works programme integrated grant for municipalities		1 682	1 541	1 541	108	330	385	(55)	-14.4%	1 541
Municipal Infrastructure Grant		2 077	2 328	2 328	368	707	582	125	21.5%	2 328
Integrated National Electrification Programme (municipal) grant		766	–	–	–	–	–	–		–
Local government financial management grant		1 720	1 770	1 770	16	48	443	(394)	-89.0%	1 770
Municipal Disaster Relief Grant		–	–	–	–	–	–	–		–
Water Services Infrastructure Grant		738	769	769	64	64	192	(128)	-66.7%	769
Energy Efficiency and Demand Side Management Grant		391	–	–	–	–	–	–		–
Provincial Government:		**15 158**	**67 407**	**67 407**	**456**	**1 341**	**16 852**	**(15 332)**	**-91.0%**	**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	–	–	13	(13)	-100.0%	50
SETA		7	–	–	30	91	–	91	#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	–	–	14 515	(14 515)	-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	426	1 251	1 584	(333)	-21.0%	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	–	–	563	(563)	-100.0%	2 250
Municipal Library Support Fund Grant		–	–	–	–	–	–	–		–
Western Cape Financial Management Capability Grant		62	–	–	–	–	–	–		–
Municipal Intervention Grant		–	–	–	–	–	–	–		–
Service SETA		–	–	–	–	–	–	–		–
Provincial contribution towards excelaration of housing delivery		–	326	326	–	–	82	(82)	-100.0%	326
Regional Socio Economic Project Programme		–	387	387	–	–	97	(97)	-100.0%	387
Other grant providers:		**86**	**546**	**546**	**–**	**–**	**43**	(43)	-100.0%	**546**
WESGRO		57	–	–	–	–	–	–		–
Service SETA		28	171	171	–	–	43	(43)	-100.0%	171
SETA		–	375	375	–	–	94			375
Total operating expenditure of Transfers and Grants:		**58 089**	**117 848**	**117 848**	**4 636**	**13 363**	**29 368**	**(15 827)**	**-53.9%**	**117 848**
Capital expenditure of Transfers and Grants										
Capital Transfers and Grants		22 355	16 183	16 183	2 510	4 102	4 046	56	**1.4%**	16 183
Local Government Equitable Share		–	–	–	–	–	–	–		–
Municipal Infrastructure Grant		9 723	11 059	11 059	2 083	3 674	2 765	910	32.9%	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	1 281	(854)	-66.7%	5 124
Energy Efficiency and Demand Side Management Grant		2 608	–	–	–	–	–	–		–
Other capital transfers [insert description]		**39 494**	**4 057**	**4 057**	**–**	**–**	**1 014**	(1 014)	-100.0%	**4 057**
Human Settlement Development		38 416	1 100	1 100	–	–	275	(275)	-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 deliv		–	2 174	2 174	–	–	543			2 174
Regional Socio Economic Project Programme			783	783	–	–	196			783
Provincial contribution towards the acceleration of housing deliv		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
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 Railton Grant		–	–	–	–	–	–			–
Total capital expenditure of Transfers and Grants		**61 850**	**20 240**	**20 240**	**2 510**	**4 102**	**5 060**	**(958)**	**-18.9%**	**20 240**
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		**119 939**	**138 088**	**138 088**	**7 147**	**17 465**	**34 428**	**(16 785)**	**-48.8%**	**138 088**

8.3 Supporting information grants

8.3.1 The following grants were received up to September 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 was 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. Work in process. A rollover application of R 6 million was done.

Emergency Municipal Loadshedding Relief Grant

Procurement concluded.

SETA

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

Expanded public works programme integrated grant for municipalities (EPWP)

A business plan was submitted for the 2023/2024 financial year in terms of targets to be reached by the municipality for work opportunities created.

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.

Local government financial management grant (FMG)

A business plan was submitted for the 2023/2024 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.

Application of roll over for unspent grants 2022/23

- The municipality did apply to Provincial Treasury on the 14th of July 2023 for the rollover of unspent Provincial conditional grants to be rolled over to the 2023/24 financial year.

Approval was granted for the following grants to the 2023/24 financial year;

- Informal Settlements Upgrading Partnership Grant: Provinces
- Provincial contribution towards acceleration of housing delivery grant
- Emergency Municipal loadshedding relief grant

Furthermore, the municipality did apply to Provincial and National Treasury on the 31st of Aug 2023 for roll over of unspent Provincial and National Treasury conditional grants to be rolled over the 2023/24 financial year.

The outcome of these applications is still pending.

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

WC034 Swellendam - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M03 Sep 2023

Description	Ref	Budget Year 2023/24				
		Approved Rollover 2022/23	Monthly actual	YearTD actual	YTD variance	YTD variance
R thousands						%
EXPENDITURE						
Operating expenditure of Approved Roll-overs						
National Government:		682	–	–	–	
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		–	–	–	–	
Provincial contribution towards acceleration of housing delivery grant		682				
Provincial Government:		910	–	–	(681)	-74.8%
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		–	–	–	–	
Provincial contribution towards acceleration of housing delivery grant		–	–	–	–	
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		795	–	–	(795)	-100.0%
Municipal Library Support Fund Grant		–	–	–	–	
Other transfers and grants [insert description]		–	–	–		
Conditional Grant for Libaries		–	–	–		
Emergency Municipal loadshedding relief grant		115	–		115	100.0%
District Municipality:		–	–	–	–	
Establishment of Local Safety Forum Grant		–	–	–	–	
Safety Plan Development Grant		–	–	–	–	
Total operating expenditure of Approved Roll-overs		1 592	–	–	(681)	-42.8%
Capital expenditure of Approved Roll-overs						
Capital Transfers and Grants		4 545	–	–	(4 545)	-100.0%
Local Government Equitable Share		–	–	–	–	
Municipal Infrastructure Grant		–	–	–	–	
Integrated National Electrification Programme (municipal) grant		–	–	–	–	
Provincial contribution towards acceleration of housing delivery grant		4 545	–	–	(4 545)	-100.0%
Community Library Service Grant		–	–	–	–	
WESGRO		–	–	–	–	
Maintenance of Water Supply Infrastructure		–	–	–	–	
Other capital transfers [insert description]		764	–	–	–	
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		–	–	–	–	
Emergency Municipal loadshedding relief grant		764	–	–		
Total capital expenditure of Approved Roll-overs		5 309	–	–	(4 545)	-85.6%
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS		6 901	–	–	(5 225)	-75.7%

9. CAPITAL PROGRAMME PERFORMANCE

Supporting table SC12 reconciles with table C5.

WC034 Swellendam - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M03 September

Month	2022/23	Budget Year 2023/24							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	% spend of Original Budget
Monthly expenditure performance trend									
July	4 775	3 853	4 536	248	248	4 536	4 288	94.5%	1%
August	382	3 853	4 536	2 090	2 338	9 072	6 734	74.2%	5%
September	2 189	3 853	4 536	2 382	4 720	13 608	8 888	65.3%	10%
October	11 042	3 853	4 536	–	4 720	18 144	13 424	74.0%	10%
November	2 674	3 853	4 536	–	4 720	22 680	17 960	79.2%	10%
December	6 420	3 853	4 536	–	4 720	27 216	22 496	82.7%	10%
January	8 067	3 853	4 536	–	4 720	31 752	27 032	85.1%	10%
February	7 217	3 853	4 536	–	4 720	36 288	31 568	87.0%	10%
March	5 248	3 853	4 536	–	4 720	40 824	36 104	88.4%	10%
April	1 880	3 953	4 536	–	4 720	45 360	40 640	89.6%	10%
May	2 111	3 853	4 536	–	4 720	49 896	45 176	90.5%	10%
June	9 109	3 853	4 536	–	4 720	54 433	49 713	91.3%	10%
Total Capital expenditure	**61 115**	**46 330**	**54 433**	**4 720**					