Annexure A

SWELLENDAM MUNICIPALITY

Monthly Budget Statement
March 2024

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 March 2009.

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Glossary

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

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

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

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

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

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

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

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

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

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

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

“Vote” means one of the main segments into which a budget of a municipality is divided for the appropriation of money for the different departments of the municipality. In Swellendam Municipality this means at directorate level. The votes for Swellendam Municipality therefore are:

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

PART 1 – IN-YEAR REPORT

1. MAYOR'S REPORT

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

The information in the report reflects the transactions for the period posted until 31 March 2024.

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 March 2024 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

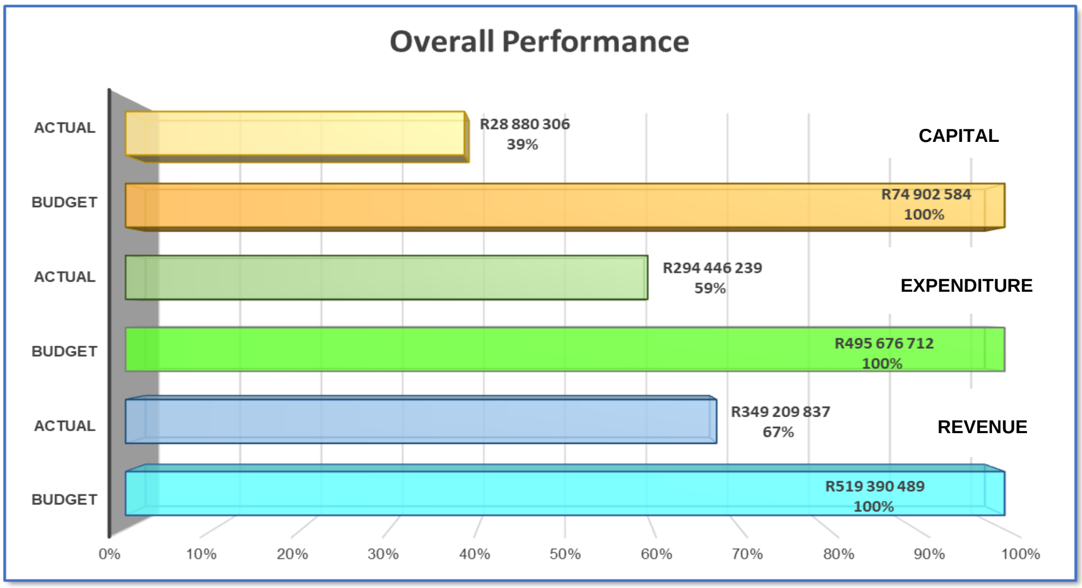
The annual financial statements for 2022/2023 have been finalised and the "audited outcomes" figures finalised.

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	519 390	495 677	74 903
SDBIP planned YTD	336 417	317 067	32 032
Actual YTD	349 210	294 446	28 880
Percentage of planned SDBIP	103,80%	92,87%	90,16%
Percentage of total budget	67,23%	59,40%	38,56%



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 March 2024 is R56,8 million. The year-to-date revenue is R325,1 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.

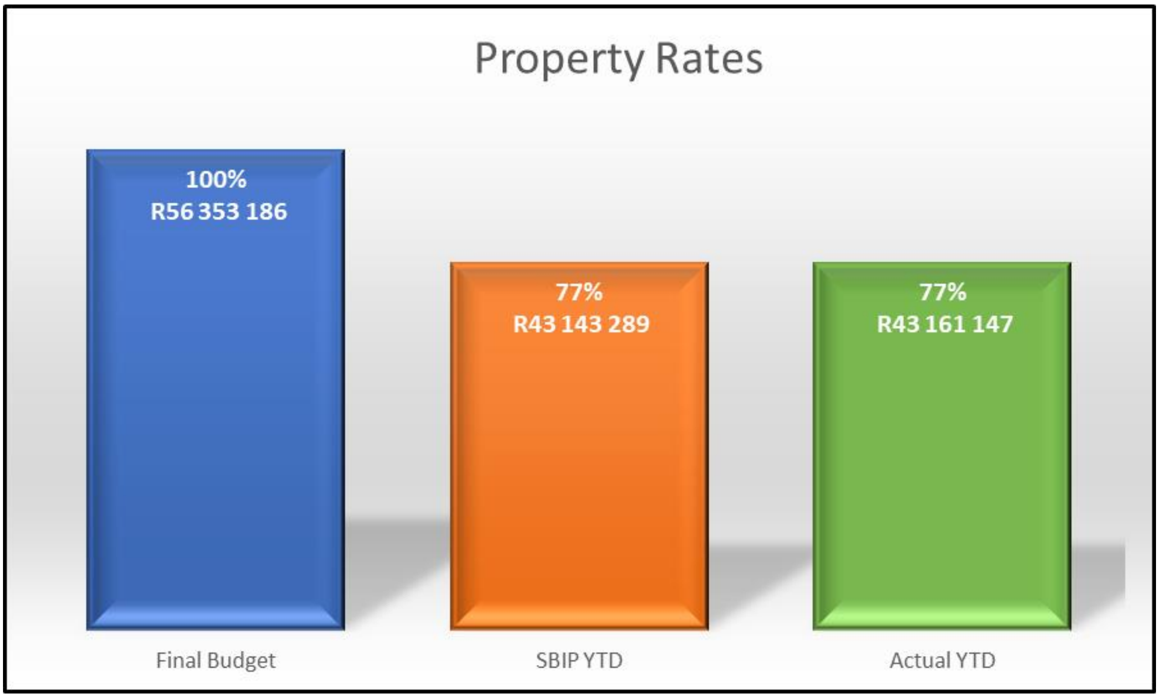


Figure 1 – Property rates

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 76,6% of the budget amount.

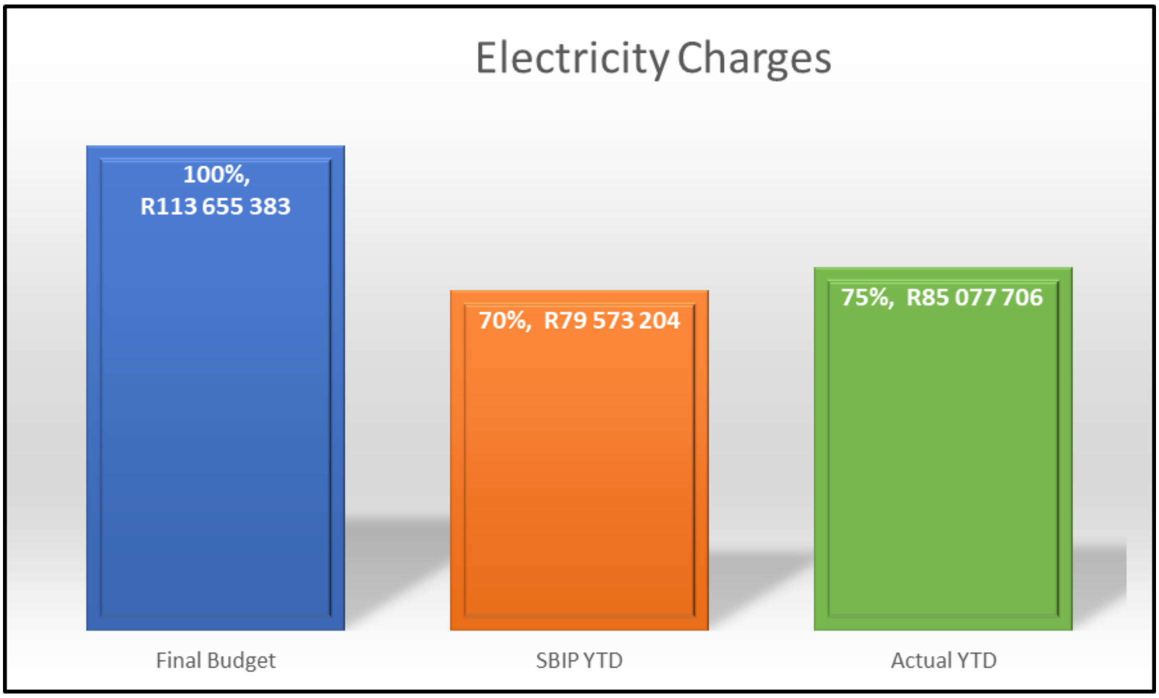


Figure 2 – Electricity service charges

The electricity amount raised as reflected for the actual year to date represents 74,9% of the budget amount. The expected revenue is dependent on households saving on electricity usage and loadshedding.

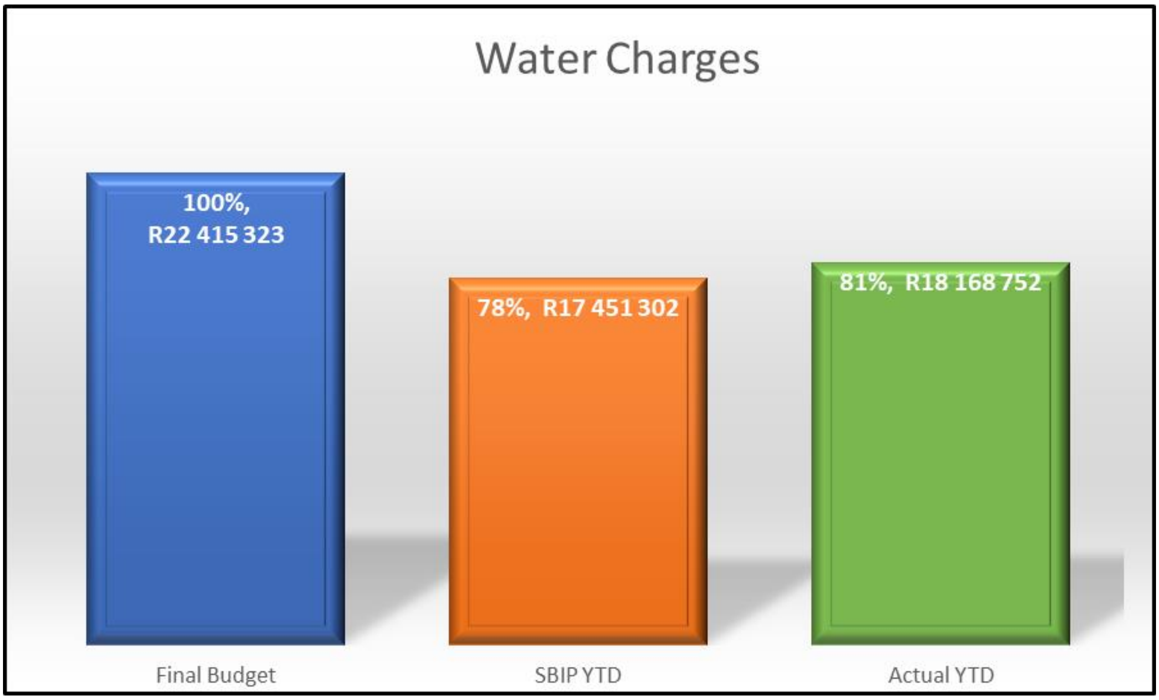


Figure 3 – Water service charges

The water amount raised as reflected for the actual year to date represents 81,1% of the budget amount. The upcoming winter season will affect the water consumption.

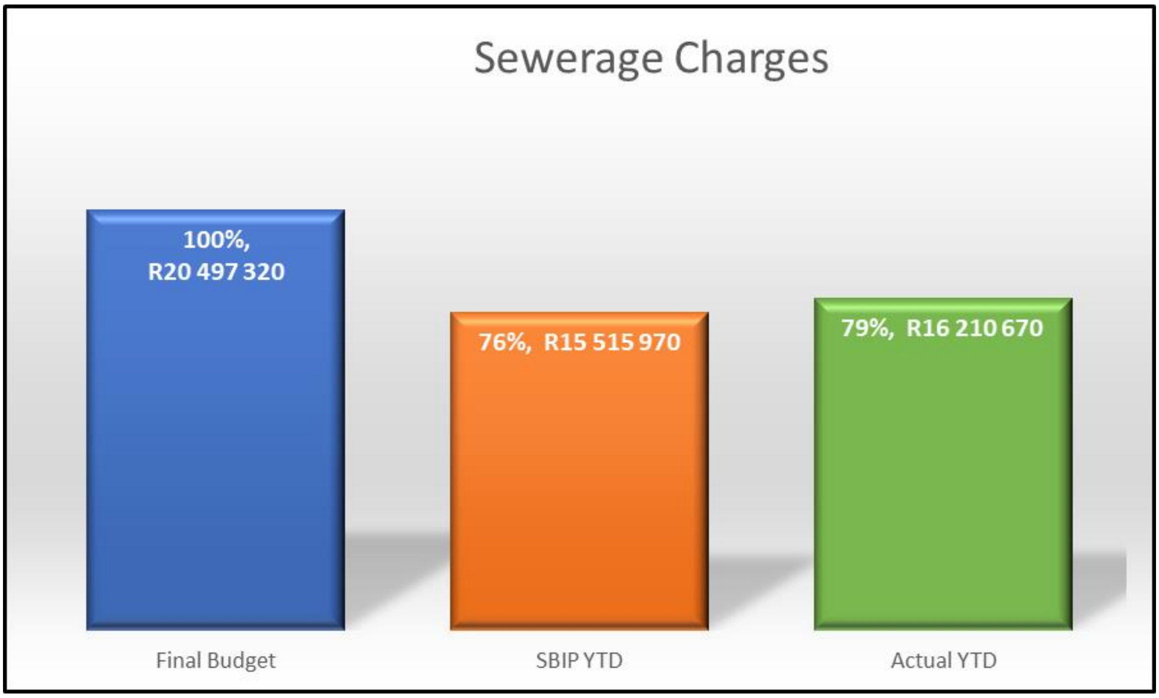


Figure 4 – Sanitation service charges

The sanitation amount raised as reflected for the actual year to date represents 79,1% of the budget amount. The sanitation levies are a very stable stream of revenue.

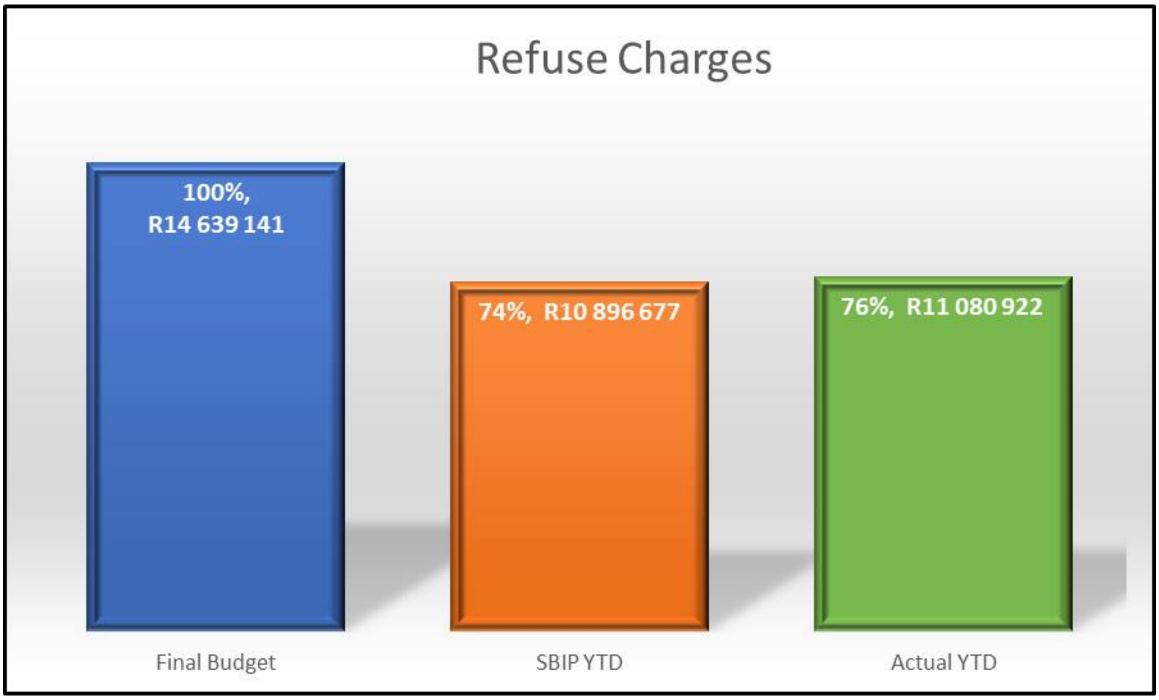


Figure 5 – Refuse removal service charges

The refuse amount raised as reflected for the actual year to date represents 75,7% 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:

Rental from fixed assets

The budget amount for rental from fixed assets is R1,046 million, whilst the year-to-date budget based on history is R0,773 million, whilst the year-to-date actual revenue is R 0,582 million. This represents 55,6% of the budget amount. The reason for this adverse variance is mainly due to the fact that less operational revenue was received for the period up to date than anticipated.

Operational revenue

The budget amount for operational revenue is R 2,698 million, whilst the year-to-date budget based on history is R0,700 million, whilst the year-to-date actual revenue is R 3,321 million. This represents 123,1% of the budget amount. The reason for this variance is mainly due to the fact that the Developers Contributions received was higher than anticipated.

Fines, Penalties and Forfeits

The budget amount for fines, penalties, and forfeits is R47,3 million, whilst the year-to-date budget based on history is R32,3 million, whilst the year-to-date actual revenue is R36,3 million. This represents 76,9% of the budget amount. The reason for this variance is mainly due to iGRAP1 implementation. The Fines issued was thus more than anticipated for the period to date.

Other Gains

The budget amount for other gains is R13,2 million, whilst the year-to-date budget based on history is R5,0 million, whilst the year-to-date actual revenue is R 3,2 million. This represents 24,2% of the budget amount. The reason for this adverse variance is mainly due to the fact that the actuarial valuations 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 R294,4 million, while the monthly actual expenditure for March 2024 amounts to R50,5 million. The total budget is R 495,7 million and the year-to-date budget is R 317 million which represents an underspending of 7% for the year-to-date. The breakdown is as follows:

Description	Adjustment Budget	Monthly actual	YearTD actual	% Spend
Employee related costs	R 139 190 723.00	R 9 534 551.94	R 89 568 761.90	64%
Remuneration of councillors	R 6 083 162.00	R 472 339.80	R 4 206 367.98	69%
Bulk purchases - electricity	R 97 689 501.00	R 7 383 315.96	R 65 000 053.93	67%
Inventory consumed	R 19 300 315.00	R 1 092 984.33	R 11 745 966.74	61%
Debt impairment	R 18 995 606.00	R 6 025 000.00	R 18 075 000.00	95%
Depreciation and amortisation	R 20 462 704.00	R 6 052 019.00	R 14 159 796.00	69%
Interest	R 8 671 422.00	R 910 456.63	R 2 973 375.04	34%
Contracted services	R 111 806 644.00	R 11 415 022.91	R 53 873 480.91	48%
Transfers and subsidies	R 1 325 000.00	R 111 700.00	R 679 562.90	51%
Irrecoverable debts written off	R 24 668 601.00	R 3 250 000.00	R 9 750 000.00	40%
Operational costs	R 47 483 034.00	R 4 250 509.76	R 24 413 873.34	51%
Losses on Disposal of Assets	R -	R -	R -	0%
Other Losses	R -	R -	R -	0%
Total	**R 495 676 712.00**	**R 50 497 900.33**	**R 294 446 238.74**	**59%**

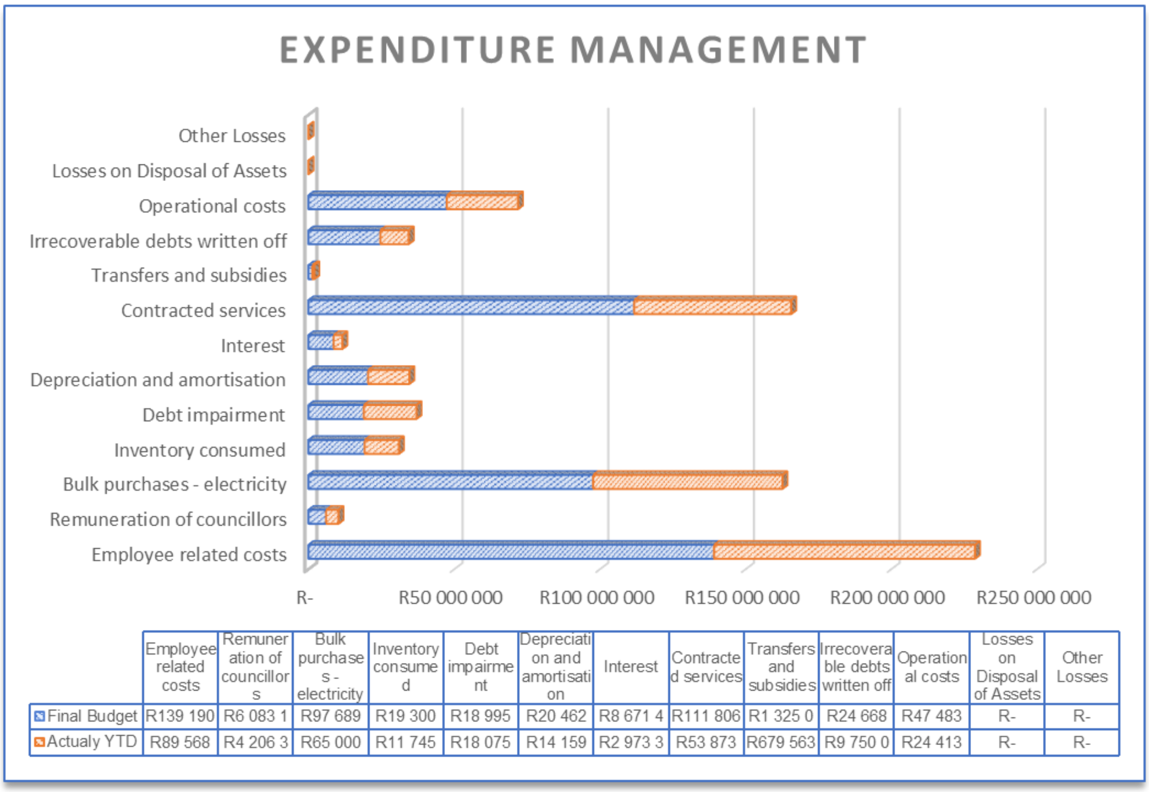


Figure 6 – Expenditure Management

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

Debt impairment

The budget for debt impairment is R18,9 million, while the year-to-date budget based on history is R12,1 million of which R18,1 million has been expended and represents 95,2% 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.

Interest

The budget for Interest is R8,7 million, while the year-to-date budget based on history is R2,4 million of which R2,9 million has been expended and represents 34,3% of the budget amount. The reason for this adverse variance is mainly due to the fact that Interest for external loans will be paid on specific due dates.

Contracted services

The budget for contracted services is R111,8 million, while the year-to-date budget based on history is R66,0 million of which R53,9 million has been expensed and represents 48,2% of the budget amount. The reason for this variance is mainly due to the fact that included in contracted services is an amount for top structures in Railton. The project commenced however only six payment certificates were received and paid to date. Furthermore, additional funds for were incorporated for contracted services in the February adjustment budget. The expenditure for this grant is thus below the year-to-date budgeted amount. Furthermore, all other expenditure related to contracted services should align to the budget during the financial year.

Transfers and subsidies

The budget for transfers and subsidies is R1,3 million, while the year-to-date budget based on history is R0,840 million of which R0,680 million has been expensed and represents 51,3% 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 R24,7 million, while the year-to-date budget based on history is R15,3 million of which R9,8 million has been expensed and represents 39,5% of the budget amount. The amount reflected for the year to date currently for irrecoverable debts written off is traffic fines and it is uncertain whether debt for services and property rates will be written off at this stage; this decision will be made by the council during the year.

3.4 Operating expenditure by municipal vote

Municipal Manager

The budget for Municipal Manager is R8,9 million of which R4,5 million has been expensed and represents 50,4% of the budget amount.

Corporate services

The budget for Corporate Services is R47,4 million of which R25,1 million has been expensed and represents 52,9% of the budget amount.

Financial services

The budget for Financial Services is R43,4 million of which R29,8 million has been expensed and represents 68,6% of the budget amount.

Engineers services

The budget for Engineers Services is R210,9 million of which R128,8 million has been expensed and represents 61,0% of the budget amount.

Community services

The budget for Community Services is R184,9 million of which R106,3 million has been expensed and represents 57,5% of the budget amount.

3.5 Capital expenditure

The budget amount for capital expenditure is R74,9 million of which R28,9 million has been expensed to date. This represents 38,6% of the budgeted amount.

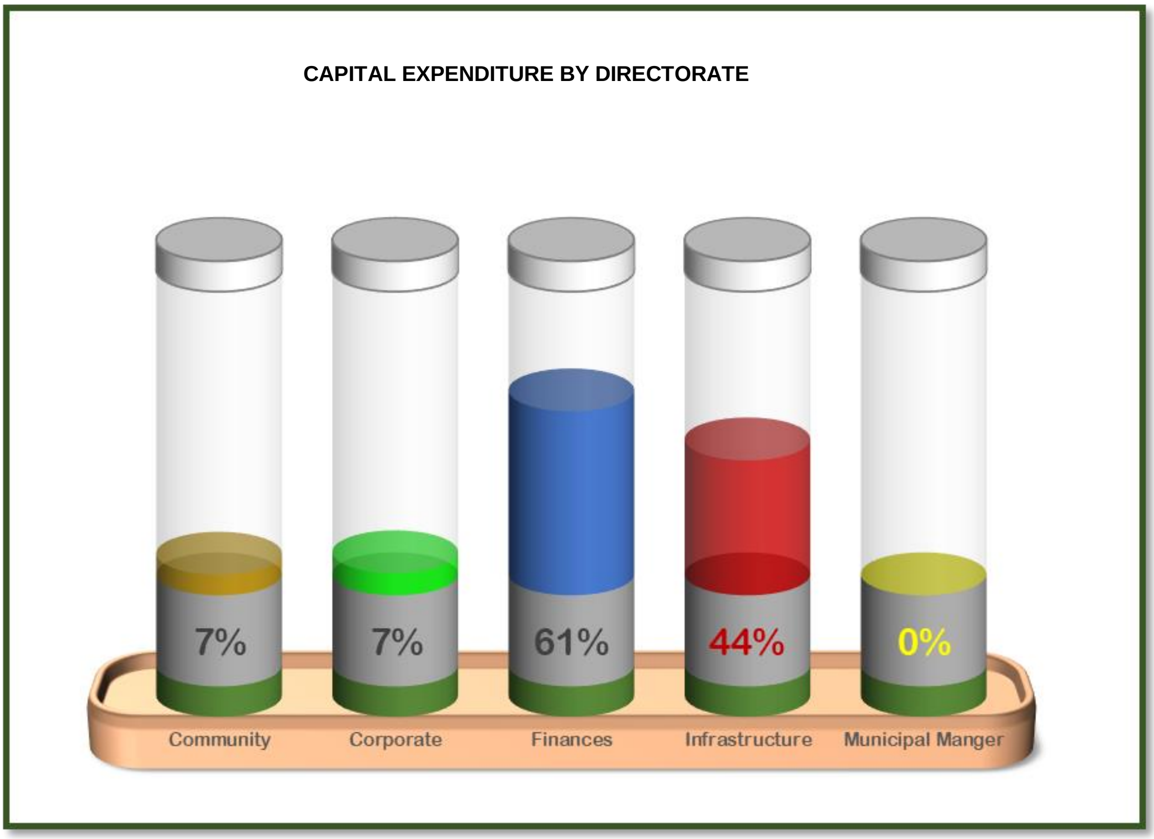


Figure 7 – Capital Expenditure by Directorate

We have capital commitments that amounts up to R 11 704 867,35. Measures were implemented to ensure that the capital budget for 2023/2024 will be spent.

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

3.6 Payment Rate

The following important trend on the payment rate for the 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 is 96% and the average stands at 95,9%.
- This financial year suburbs payment rates dropped below 90%, Buffeljagsrivier (July, August, September, October, November, December, January, February), Barrydale (July, August, January, March), Malgas (July, August, December, March), Infanta (September, January, February, March), Suurbraak (November, December, January, February, March), Railton (December, February)

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 March 2024 amounts to R 193,5 million.

Trade and other payables

The trade and other payables amount to R 104,2 million.

Breakdown	Prior year Balances	Year to date Balances
Payments received in advance	2 612 683.14	2 509 107.97
Salary control	-	-90 612.75
Trade payables	31 303 179.12	5 541 062.58
Un-identified deposits	-	41 513.68
Other payables	3 090 830.64	7 981 015.20
Unspent conditional grants	20 394 683.61	88 194 768.29
Total	**57 401 376.51**	**104 176 854.97**

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

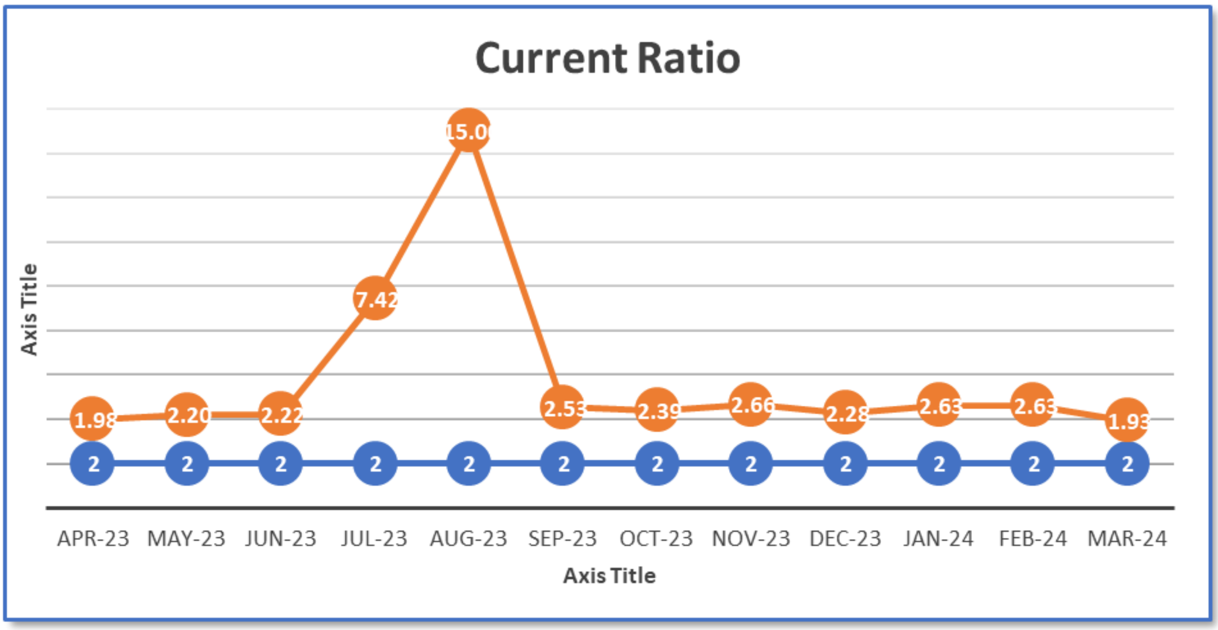
The value of non-current liabilities decreased in the current financial period mainly due to loan repayments. This together with year-end journals which will be processed will ensure that the correct amounts are reflected on the Statement of Financial Position at year-end.

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 1.93: 1, which is fair and expected to increase to 2 : 1 by yearend. The municipality will be able to overcome its short-term debt.

Current ratio	
Total current assets	Total current liabilities
245 994 868	127 725 008
1.93	



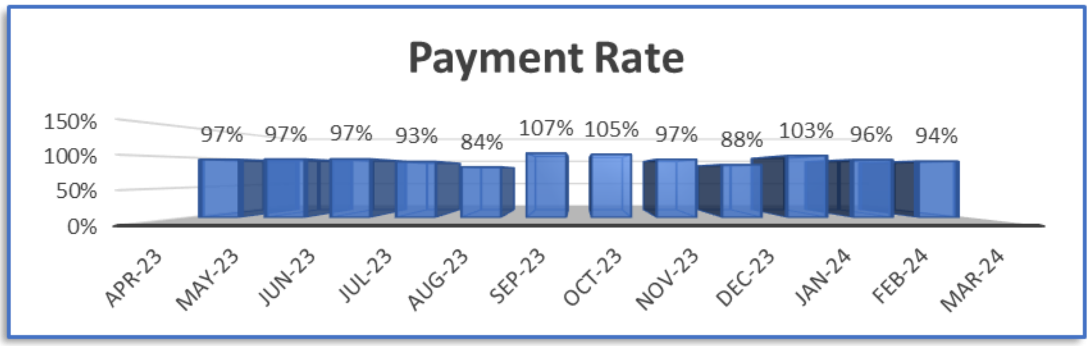
Gearing ratio

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

Gearing ratio		
Borrowing		Net Assets
21 557 662		538 070 015
	4%	

Payment ratio of debtors

The payment ratio of debtors is an indication of how efficient the municipality is at collecting its debtors. Debtors are paid within 30 days, thus receipts received in March 2024 was billed in February 2024. For March 2024, the payment ratio of receipts was 93,73%. The year-to-date payment ratio is 95,92%. 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 (Cash Flow). The balance at the end of the period for the Cash Flow Statement amounts to R278,0 million.

4. IN-YEAR BUDGET STATEMENT TABLES

4.1 Monthly budget statement

4.1.1 Table C1: Monthly Budget Statement Summary

WC034 Swellendam - Table C1 Monthly Budget Statement Summary - M09 March

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	56 353	4 404	43 161	43 143	18	0%	56 353
Service charges	152 118	174 551	171 207	18 794	130 538	123 437	7 101	6%	171 207
Investment revenue	7 683	6 662	9 017	762	8 088	7 825	263	3%	9 017
Transfers and subsidies - Operational	55 889	117 848	155 679	17 103	87 468	89 187	(1 720)	-2%	155 679
Other own revenue	66 387	80 165	77 664	15 769	55 805	48 974	6 831	14%	77 664
Total Revenue (excluding capital transfers and contributions)	**332 192**	**436 688**	**469 921**	**56 833**	**325 060**	**312 567**	**12 493**	**4%**	**469 921**
Employee costs	108 484	142 965	139 191	9 535	89 569	97 909	(8 341)	-9%	139 191
Remuneration of Councillors	5 607	6 083	6 083	472	4 206	4 399	(193)	-4%	6 083
Depreciation and amortisation	16 157	16 178	20 463	6 052	14 160	13 041	1 119	9%	20 463
Interest	8 847	6 301	8 671	910	2 973	2 373	600	25%	8 671
Inventory consumed and bulk purchases	96 097	114 064	116 990	8 476	76 746	82 192	(5 446)	-7%	116 990
Transfers and subsidies	530	1 185	1 325	112	680	840	(161)	-19%	1 325
Other expenditure	91 993	169 284	202 954	24 941	106 112	116 311	(10 199)	-9%	202 954
Total Expenditure	**327 716**	**456 060**	**495 677**	**50 498**	**294 446**	**317 067**	**(22 620)**	**-7%**	**495 677**
Surplus/(Deficit)	**4 476**	**(19 372)**	**(25 756)**	**6 336**	**30 614**	**(4 500)**	**35 113**	**-780%**	**(25 756)**
Transfers and subsidies - capital (monetary allocations)	47 883	20 240	44 689	7 233	24 150	22 654	1 496	7%	44 689
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**	**23 714**	**13 569**	**54 764**	**19 350**	**35 414**	**183%**	**23 714**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	**52 360**	**5 649**	**23 714**	**13 569**	**54 764**	**19 350**	**35 414**	**183%**	**23 714**
Capital expenditure & funds sources									
Capital expenditure	**61 115**	**46 330**	**74 903**	**9 084**	**28 880**	**32 032**	**(3 152)**	**-10%**	**74 903**
Capital transfers recognised	48 102	25 021	49 535	7 257	24 249	22 179	2 070	9%	49 535
Borrowing	7 211	3 598	5 717	1 021	1 464	1 575	(111)	-7%	5 717
Internally generated funds	4 654	17 712	19 651	806	3 167	8 278	(5 111)	-62%	19 651
Total sources of capital funds	**59 967**	**46 330**	**74 903**	**9 084**	**28 880**	**32 032**	**(3 152)**	**-10%**	**74 903**
Financial position									
Total current assets	167 082	137 537	143 914		245 995				143 914
Total non current assets	521 401	573 803	575 920		536 200				575 920
Total current liabilities	85 240	107 090	86 106		127 725				86 106
Total non current liabilities	119 446	123 392	126 313		116 400				126 313
Community wealth/Equity	**483 701**	**480 859**	**507 415**		**538 455**				**507 415**
Cash flows									
Net cash from (used) operating	190 986	20 244	42 219	71 882	118 720	34 472	(84 248)	-244%	400 101
Net cash from (used) investing	(57 400)	(41 932)	(74 526)	(10 453)	(23 708)	32 365	56 073	173%	74 536
Net cash from (used) financing	(5 349)	4 238	4 238	–	–	2 218	2 218	100%	3 545
Cash/cash equivalents at the month/year end	**241 561**	**98 695**	**93 705**	**–**	**278 014**	**190 829**	**(87 185)**	**-46%**	**661 184**
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	19 642	1 509	977	918	693	766	4 022	15 875	44 403
Creditors Age Analysis									
Total Creditors	2 322	112	260	32	1	58	0	–	2 785

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

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

WC034 Swellendam - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M09 March

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**	**103 507**	**13 466**	**86 829**	**77 935**	8 894	11%	**103 507**
Executive and council		31 588	27 331	25 158	7 502	29 481	22 105	7 376	33%	25 158
Finance and administration		64 901	75 913	78 348	5 964	57 348	55 830	1 518	3%	78 348
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		**84 074**	**119 803**	**149 934**	**23 277**	**82 979**	**82 867**	113	0%	**149 934**
Community and social services		7 168	7 290	7 560	452	4 591	5 309	(718)	-14%	7 560
Sport and recreation		851	945	925	117	767	714	53	7%	925
Public safety		46 124	47 659	47 278	12 328	38 433	32 325	6 109	19%	47 278
Housing		29 931	63 910	94 171	10 380	39 188	44 519	(5 331)	-12%	94 171
Health		–	–	–	–	–	–	–		–
Economic and environmental services		**9 542**	**8 473**	**9 103**	**4 459**	**7 512**	**5 733**	1 779	31%	**9 103**
Planning and development		2 840	3 007	3 229	199	1 712	2 220	(508)	-23%	3 229
Road transport		6 701	5 466	5 874	4 261	5 800	3 513	2 287	65%	5 874
Environmental protection		–	–	–	–	–	–	–		–
Trading services		**189 970**	**230 124**	**256 814**	**22 864**	**171 873**	**169 860**	2 012	1%	**256 814**
Energy sources		101 794	118 187	134 626	12 313	88 073	86 500	1 573	2%	134 626
Water management		41 611	56 906	63 932	5 015	44 316	44 274	42	0%	63 932
Waste water management		29 074	30 025	33 018	3 291	23 851	22 939	911	4%	33 018
Waste management		17 492	25 006	25 238	2 246	15 633	16 147	(514)	-3%	25 238
Other	4	**–**	**65**	**33**	**–**	**17**	**21**	**(4)**	**-20%**	**33**
Total Revenue - Functional	2	**380 076**	**461 709**	**519 390**	**64 067**	**349 210**	**336 417**	**12 793**	**4%**	**519 390**
Expenditure - Functional										
Governance and administration		**85 034**	**105 613**	**109 434**	**9 206**	**65 593**	**71 713**	(6 120)	-9%	**109 434**
Executive and council		27 286	21 860	22 949	2 700	14 832	15 253	(421)	-3%	22 949
Finance and administration		57 160	82 248	85 167	6 423	49 959	55 552	(5 593)	-10%	85 167
Internal audit		588	1 505	1 318	83	802	908	(105)	-12%	1 318
Community and public safety		**69 002**	**136 621**	**152 363**	**16 596**	**87 603**	**100 448**	(12 845)	-13%	**152 363**
Community and social services		8 621	11 141	10 684	771	6 990	7 409	(420)	-6%	10 684
Sport and recreation		11 339	12 371	12 322	1 048	9 150	9 235	(85)	-1%	12 322
Public safety		44 452	50 150	49 829	10 259	36 739	36 602	138	0%	49 829
Housing		4 590	62 957	79 526	4 518	34 723	47 202	(12 479)	-26%	79 526
Health		1	1	1	0	1	1	0	8%	1
Economic and environmental services		**29 251**	**29 694**	**31 069**	**8 487**	**22 617**	**19 953**	2 664	13%	**31 069**
Planning and development		5 986	9 030	8 641	649	5 576	5 964	(388)	-6%	8 641
Road transport		22 538	20 020	21 583	7 738	16 491	13 471	3 020	22%	21 583
Environmental protection		726	644	845	100	550	519	32	6%	845
Trading services		**143 935**	**182 761**	**201 580**	**16 209**	**118 318**	**124 237**	(5 919)	-5%	**201 580**
Energy sources		93 702	112 790	129 542	9 557	76 073	79 674	(3 600)	-5%	129 542
Water management		17 393	26 334	27 951	2 214	16 124	18 005	(1 881)	-10%	27 951
Waste water management		14 656	21 290	21 921	2 432	14 739	14 972	(234)	-2%	21 921
Waste management		18 184	22 346	22 167	2 005	11 382	11 586	(204)	-2%	22 167
Other		**494**	**1 371**	**1 231**	**–**	**315**	**715**	**(400)**	**-56%**	**1 231**
Total Expenditure - Functional	3	**327 716**	**456 060**	**495 677**	**50 498**	**294 446**	**317 067**	**(22 620)**	**-7%**	**495 677**
Surplus/ (Deficit) for the year		**52 360**	**5 649**	**23 714**	**13 569**	**54 764**	**19 350**	**35 414**	**183%**	**23 714**

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) - M09 March

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	–	290	120	150	95	55	57.9%	290
Vote 2 - CORPORATE SERVICES		31 426	37 190	35 377	7 706	32 589	25 437	7 152	28.1%	35 377
Vote 3 - FINANCE SERVICES		61 834	68 337	70 408	5 779	55 255	54 167	1 088	2.0%	70 408
Vote 4 - ENGINEERS SERVICE		179 342	206 888	234 090	24 830	161 646	154 690	6 957	4.5%	234 090
Vote 5 - COMMUNITY SERVICES		58 176	96 493	127 224	13 190	59 972	66 191	(6 219)	-9.4%	127 224
Vote 6 - COMMUNITY SERVICES CONTINUED		46 706	52 801	52 001	12 442	39 597	35 837	3 760	10.5%	52 001
Total Revenue by Vote	2	**380 076**	**461 709**	**519 390**	**64 067**	**349 210**	**336 417**	**12 793**	**3.8%**	**519 390**
Expenditure by Vote	1									
Vote 1 - Municipal Manager		5 930	10 154	8 924	479	4 502	5 460	(958)	-17.6%	8 924
Vote 2 - CORPORATE SERVICES		38 454	45 529	47 438	3 835	25 089	29 661	(4 573)	-15.4%	47 438
Vote 3 - FINANCE SERVICES		30 912	40 536	43 400	3 916	29 760	29 825	(64)	-0.2%	43 400
Vote 4 - ENGINEERS SERVICE		156 342	191 674	210 984	22 601	128 804	132 578	(3 774)	-2.8%	210 984
Vote 5 - COMMUNITY SERVICES		52 430	118 877	135 626	9 442	70 235	83 484	(13 249)	-15.9%	135 626
Vote 6 - COMMUNITY SERVICES CONTINUED		43 648	49 290	49 304	10 225	36 056	36 059	(2)	0.0%	49 304
Total Expenditure by Vote	2	**327 716**	**456 060**	**495 677**	**50 498**	**294 446**	**317 067**	**(22 620)**	**-7.1%**	**495 677**
Surplus/ (Deficit) for the year	2	**52 360**	**5 649**	**23 714**	**13 569**	**54 764**	**19 350**	**35 414**	**183.0%**	**23 714**

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) - M09 March

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	192 615	22 816	149 249	139 292	9 957	7%	192 615
Service charges - Electricity		97 473	113 936	113 655	12 931	85 078	79 573	5 505	7%	113 655
Service charges - Water		22 509	25 388	22 415	2 512	18 169	17 451	717	4%	22 415
Service charges - Waste Water Management		19 386	20 521	20 497	1 986	16 211	15 516	695	4%	20 497
Service charges - Waste management		12 749	14 707	14 639	1 366	11 081	10 897	184	2%	14 639
Sale of Goods and Rendering of Services		2 900	2 736	2 889	311	2 359	2 260	99	4%	2 889
Agency services		2 728	3 062	2 817	245	2 101	2 081	21	1%	2 817
Interest		–	–	–	–	–	–	–		–
Interest earned from Receivables		1 855	1 880	1 709	156	1 304	1 283	21	2%	1 709
Interest earned from Current and Non Current Assets		7 681	6 660	9 015	762	8 088	7 825	263	3%	9 015
Dividends		2	2	2	–	–	–	–		2
Rent on Land		–	–	–	–	–	–	–		–
Rental from Fixed Assets		916	867	1 046	37	582	773	(191)	-25%	1 046
Licence and permits		1 300	1 410	1 230	109	957	934	23	2%	1 230
Operational Revenue		4 166	415	2 698	2 402	3 321	700	2 621	374%	2 698
Non-Exchange Revenue		158 526	245 104	277 306	34 017	175 811	173 275	2 536	1%	277 306
Property rates		50 116	57 462	56 353	4 404	43 161	43 143	18	0%	56 353
Surcharges and Taxes		955	994	960	79	719	720	(2)	0%	960
Fines, penalties and forfeits		42 514	47 744	47 278	12 111	36 338	32 347	3 990	12%	47 278
Licence and permits		–	–	–	–	–	–	–		–
Transfer and subsidies - Operational		55 889	117 848	155 679	17 103	87 468	89 187	(1 720)	-2%	155 679
Interest		325	324	387	35	302	293	9	3%	387
Fuel Levy		–	–	–	–	–	–	–		–
Operational Revenue		3 314	3 487	3 433	285	2 563	2 568	(6)	0%	3 433
Gains on disposal of Assets		334	4 399	5	–	2 066	–	2 066		5
Other Gains		5 080	12 847	13 211	–	3 195	5 015	(1 820)	-36%	13 211
Discontinued Operations		–	–	–	–	–	–	–		–
Total Revenue (excluding capital transfers and contributions)		**332 192**	**436 688**	**469 921**	**56 833**	**325 060**	**312 567**	**12 493**	**4%**	**469 921**
Expenditure By Type										
Employee related costs		108 484	142 965	139 191	9 535	89 569	97 909	(8 341)	-9%	139 191
Remuneration of councillors		5 607	6 083	6 083	472	4 206	4 399	(193)	-4%	6 083
Bulk purchases - electricity		79 694	95 137	97 690	7 383	65 000	68 932	(3 932)	-6%	97 690
Inventory consumed		16 403	18 928	19 300	1 093	11 746	13 260	(1 514)	-11%	19 300
Debt impairment		8 629	29 302	18 996	6 025	18 075	12 050	6 025	50%	18 996
Depreciation and amortisation		16 157	16 178	20 463	6 052	14 160	13 041	1 119	9%	20 463
Interest		8 847	6 301	8 671	910	2 973	2 373	600	25%	8 671
Contracted services		29 358	95 295	111 807	11 415	53 873	66 043	(12 170)	-18%	111 807
Transfers and subsidies		530	1 185	1 325	112	680	840	(161)	-19%	1 325
Irrecoverable debts written off		26 793	13 613	24 669	3 250	9 750	15 250	(5 500)	-36%	24 669
Operational costs		26 162	30 932	47 483	4 251	24 414	22 968	1 446	6%	47 483
Losses on Disposal of Assets		1 052	129	–	–	–	–	–		–
Other Losses		–	12	–	–	–	–	–		–
Total Expenditure		**327 716**	**456 060**	**495 677**	**50 498**	**294 446**	**317 067**	**(22 620)**	**-7%**	**495 677**
Surplus/(Deficit)		**4 476**	**(19 372)**	**(25 756)**	**6 336**	**30 614**	**(4 500)**	**35 113**	**(0)**	**(25 756)**
Transfers and subsidies - capital (monetary allocations)		47 883	20 240	44 689	7 233	24 150	22 654	1 496	**0**	44 689
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**	**23 714**	**13 569**	**54 764**	**19 350**			**23 714**
Income Tax		–	–	–	–	–	–	–		–
Surplus/(Deficit) after income tax		**52 360**	**5 649**	**23 714**	**13 569**	**54 764**	**19 350**			**23 714**
Share of Surplus/Deficit attributable to Joint Venture		–	–	–	–	–	–			–
Share of Surplus/Deficit attributable to Minorities		–	–	–	–	–	–			–
Surplus/(Deficit) attributable to municipality		**52 360**	**5 649**	**23 714**	**13 569**	**54 764**	**19 350**			**23 714**
Share of Surplus/Deficit attributable to Associate		–	–	–	–	–	–			–
Intercompany/Parent subsidiary transactions		–	–	–	–	–	–			–
Surplus/ (Deficit) for the year		**52 360**	**5 649**	**23 714**	**13 569**	**54 764**	**19 350**			**23 714**

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) - M09 March

Vote 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
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	25 197	1 073	12 396	16 323	(3 928)	-24%	25 197
Vote 5 - COMMUNITY SERVICES		–	–	–	–	–	–	–		–
Vote 6 - COMMUNITY SERVICES CONTINUED		–	87	–	–	–	–	–		–
Total Capital Multi-year expenditure	4,7	**17 044**	**20 168**	**25 197**	**1 073**	**12 396**	**16 323**	**(3 928)**	**-24%**	**25 197**
Single Year expenditure appropriation	2									
Vote 1 - Municipal Manager		1 765	20	20	–	–	5	(5)	-100%	20
Vote 2 - CORPORATE SERVICES		47	1 003	1 298	23	94	399	(305)	-76%	1 298
Vote 3 - FINANCE SERVICES		2 152	2 660	2 100	90	1 271	864	407	47%	2 100
Vote 4 - ENGINEERS SERVICE		36 185	16 139	35 043	7 609	14 357	11 369	2 988	26%	35 043
Vote 5 - COMMUNITY SERVICES		2 999	5 605	10 533	64	474	2 875	(2 401)	-84%	10 533
Vote 6 - COMMUNITY SERVICES CONTINUED		922	736	712	226	288	197	92	47%	712
Total Capital single-year expenditure	4	44 071	26 162	49 705	8 012	16 485	15 709	**776**	**5%**	49 705
Total Capital Expenditure	3	**61 115**	**46 330**	**74 903**	**9 084**	**28 880**	**32 032**	**(3 152)**	**-10%**	**74 903**
Capital Expenditure - Functional Classification										
Governance and administration		**2 277**	**2 918**	**2 529**	**112**	**1 352**	**1 032**	319	31%	**2 529**
Executive and council		–	8	9	–	7	7	(0)	0%	9
Finance and administration		2 277	2 910	2 520	112	1 345	1 026	319	31%	2 520
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		**2 573**	**1 218**	**5 843**	**247**	**478**	**1 525**	(1 047)	-69%	**5 843**
Community and social services		649	195	463	–	30	32	(2)	-5%	463
Sport and recreation		1 495	332	200	21	137	162	(25)	-16%	200
Public safety		429	641	687	226	264	173	92	53%	687
Housing		–	50	4 494	–	47	1 159	(1 112)	-96%	4 494
Health		–	–	–	–	–	–	–		–
Economic and environmental services		**27 250**	**7 418**	**9 069**	**1 928**	**1 980**	**5 374**	(3 394)	-63%	**9 069**
Planning and development		1 765	783	918	–	29	251	(222)	-88%	918
Road transport		25 485	6 635	8 152	1 928	1 950	5 123	(3 172)	-62%	8 152
Environmental protection		–	–	–	–	–	–	–		–
Trading services		**29 014**	**34 777**	**57 461**	**6 797**	**25 071**	**24 101**	970	4%	**57 461**
Energy sources		242	2 914	11 889	4 194	5 423	4 454	969	22%	11 889
Water management		18 449	20 698	31 306	2 430	17 399	15 992	1 407	9%	31 306
Waste water management		9 052	5 963	8 873	130	1 972	2 115	(143)	-7%	8 873
Waste management		1 271	5 202	5 393	43	278	1 540	(1 262)	-82%	5 393
Other		–	–	–	–	–	–	–		–
Total Capital Expenditure - Functional Classification	3	**61 115**	**46 330**	**74 903**	**9 084**	**28 880**	**32 032**	**(3 152)**	**-10%**	**74 903**
Funded by:										
National Government		16 769	16 183	23 846	3 062	18 026	14 954	3 072	21%	23 846
Provincial Government		30 835	8 838	25 163	4 194	6 124	7 225	(1 101)	-15%	25 163
District Municipality		498	–	526	2	99	–	99		526
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**	**49 535**	**7 257**	**24 249**	**22 179**	**2 070**	**9%**	**49 535**
Borrowing	6	7 211	3 598	5 717	1 021	1 464	1 575	(111)	-7%	5 717
Internally generated funds		4 654	17 712	19 651	806	3 167	8 278	(5 111)	-62%	19 651
Total Capital Funding	7	**59 967**	**46 330**	**74 903**	**9 084**	**28 880**	**32 032**	**(3 152)**	**-10%**	**74 903**

4.1.6 Table C6: Monthly Budget Statement – Financial Position

WC034 Swellendam - Table C6 Monthly Budget Statement - Financial Position - M09 March

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	83 371	193 545	83 371
Trade and other receivables from exchange transactions		13 593	6 332	20 592	24 104	20 592
Receivables from non-exchange transactions		18 088	19 641	18 896	16 281	18 896
Current portion of non-current receivables		10	43	10	10	10
Inventory		5 457	7 170	9 212	8 592	9 212
VAT		7 425	17 527	14 802	6 430	14 802
Other current assets		735	(3 145)	(2 968)	(2 968)	(2 968)
Total current assets		**167 082**	**137 537**	**143 914**	**245 995**	**143 914**
Non current assets						
Investments		–	–	–	–	–
Investment property		10 933	11 353	10 875	10 889	10 875
Property, plant and equipment		509 492	561 418	564 173	524 393	564 173
Biological assets		–	–	–	–	–
Living and non-living resources		–	–	–	–	–
Heritage assets		171	171	171	171	171
Intangible assets		567	284	384	430	384
Trade and other receivables from exchange transactions		–	423	–	–	–
Non-current receivables from non-exchange transactions		–	–	79	79	79
Other non-current assets		238	155	238	238	238
Total non current assets		**521 401**	**573 803**	**575 920**	**536 200**	**575 920**
TOTAL ASSETS		**688 483**	**711 341**	**719 834**	**782 195**	**719 834**
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Financial liabilities		4 609	2 982	4 568	4 609	4 568
Consumer deposits		4 283	4 721	4 923	4 688	4 923
Trade and other payables from exchange transactions		36 912	46 414	55 269	12 451	55 269
Trade and other payables from non-exchange transactions		20 395	10 646	(8 794)	88 189	(8 794)
Provision		13 977	21 111	17 699	13 856	17 699
VAT		5 065	21 216	12 441	3 932	12 441
Other current liabilities		–	–	–	–	–
Total current liabilities		**85 240**	**107 090**	**86 106**	**127 725**	**86 106**
Non current liabilities						
Financial liabilities		24 604	27 980	23 971	21 558	23 971
Provision		65 380	63 875	70 072	65 380	70 072
Long term portion of trade payables		–	–	–	–	–
Other non-current liabilities		29 462	31 537	32 270	29 462	32 270
Total non current liabilities		**119 446**	**123 392**	**126 313**	**116 400**	**126 313**
TOTAL LIABILITIES		**204 686**	**230 482**	**212 419**	**244 125**	**212 419**
NET ASSETS	2	**483 796**	**480 859**	**507 415**	**538 070**	**507 415**
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		458 629	477 359	482 343	516 303	482 343
Reserves and funds		25 072	3 500	25 072	22 151	25 072
Other		–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	**483 701**	**480 859**	**507 415**	**538 455**	**507 415**

4.1.7 Table C7: Monthly Budget Statement - Cash Flow

WC034 Swellendam - Table C7 Monthly Budget Statement - Cash Flow - M09 March

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	54 884	4 001	37 047	41 163	(4 116)	-10%	54 884
Service charges		174 725	172 979	173 394	15 292	138 030	130 046	7 984	6%	173 394
Other revenue		8 204	20 129	22 410	1 574	8 955	15 564	(6 609)	-42%	22 410
Transfers and Subsidies - Operational		48 198	117 848	151 440	73 053	140 885	116 324	24 561	21%	151 440
Transfers and Subsidies - Capital		26 421	20 240	24 791	–	4 446	18 762	(14 316)	-76%	24 791
Interest		20 143	8 864	9 015	475	6 637	7 825	(1 188)	-15%	9 015
Dividends		–	2	2	–	–	–	–		2
Payments										
Suppliers and employees		(147 651)	(372 986)	(388 963)	(22 513)	(217 280)	(291 722)	(74 442)	26%	(31 082)
Interest		36	(3 164)	(3 164)	–	–	(2 373)	(2 373)	100%	(3 164)
Transfers and Subsidies		–	(925)	(1 590)	–	–	(1 116)	(1 116)	100%	(1 590)
NET CASH FROM/(USED) OPERATING ACTIVITIES		**190 986**	**20 244**	**42 219**	**71 882**	**118 720**	**34 472**	**(84 248)**	**-244%**	**400 101**
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		4 179	4 399	5	–	2 066	–	2 066	0%	5
Decrease (increase) in non-current receivables		(349)	–	–	–	–	–	–		–
Decrease (increase) in non-current investments		–	–	–	–	–	–	–		–
Payments										
Capital assets		(61 230)	(46 330)	(74 531)	(10 453)	(25 774)	32 365	58 139	180%	74 531
NET CASH FROM/(USED) INVESTING ACTIVITIES		**(57 400)**	**(41 932)**	**(74 526)**	**(10 453)**	**(23 708)**	**32 365**	**56 073**	**173%**	**74 536**
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		–	–	–	–	–	–	–		–
Borrowing long term/refinancing		(5 500)	3 598	3 598	–	–	2 699	(2 699)	-100%	3 598
Increase (decrease) in consumer deposits		152	640	640	–	–	(480)	480	-100%	(53)
Payments										
Repayment of borrowing		–	–	–	–	–	–	–		–
NET CASH FROM/(USED) FINANCING ACTIVITIES		**(5 349)**	**4 238**	**4 238**	**–**	**–**	**2 218**	**2 218**	**100%**	**3 545**
NET INCREASE/ (DECREASE) IN CASH HELD		**128 237**	**(17 450)**	**(28 068)**	**61 429**	**95 011**	**69 056**			**478 181**
Cash/cash equivalents at beginning:		113 324	116 145	121 773		183 003	121 773			183 003
Cash/cash equivalents at month/year end:		241 561	98 695	93 705		278 014	190 829			661 184

PART 2 – SUPPORTING DOCUMENTATION

5. DEBTORS' ANALYSIS

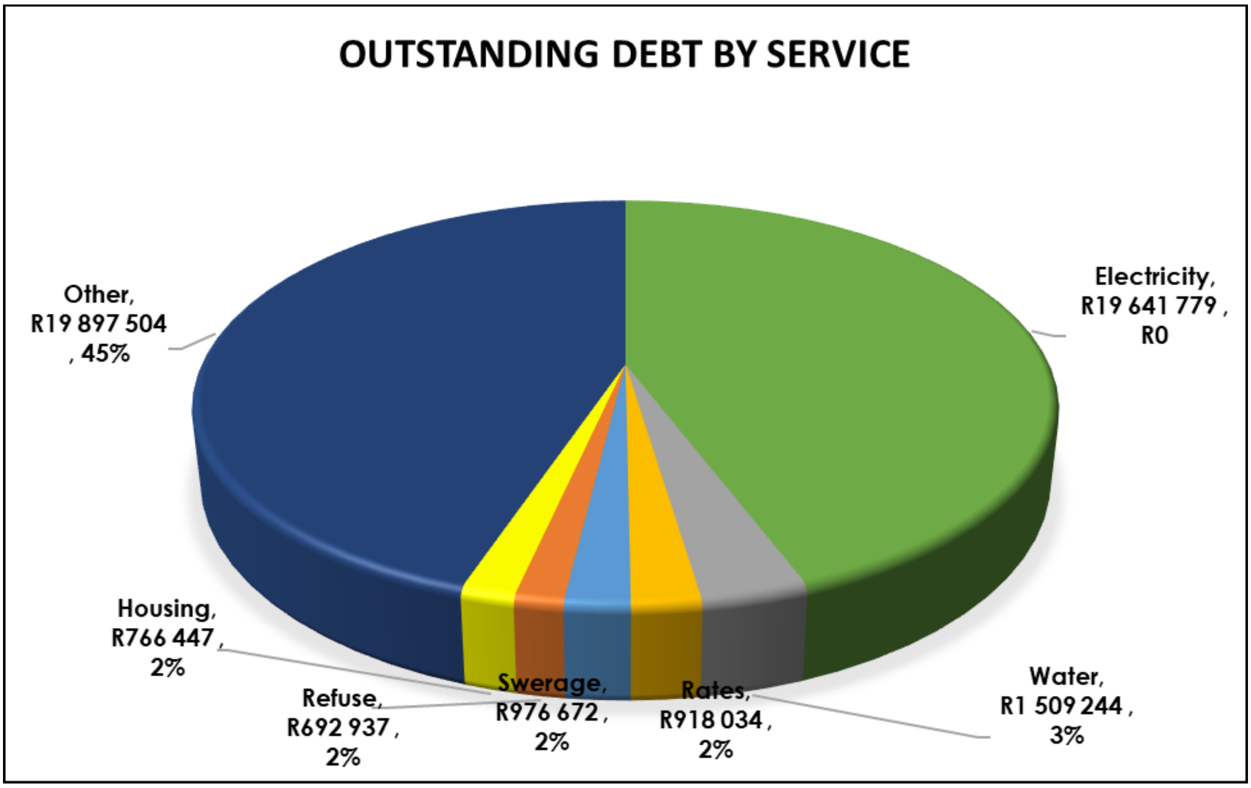
Table SC3 is the debtors' ageing report required by the Municipal Budget Reporting Regulation (MBRR).

The age analysis includes all debtor accounts from the billing module. The outstanding debtors for March 2024 are R44,4 million of which 50,2% is older than 90 days. The debtors increased in March 2024 by R1,2 million when compared to February 2024.

WC034 Swellendam - Supporting Table SC3 Monthly Budget Statement - aged debtors - M09 March

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	10	3	0	0	0	–	6	257	276	263	–	–
Trade and Other Receivables from Exchange Transactions - Electricity	1300	7 004	89	52	38	36	30	196	1 006	8 453	1 307	–	–
Receivables from Non-exchange Transactions - Property Rates	1400	8 297	624	364	328	269	258	1 361	4 852	16 353	7 068	–	–
Receivables from Exchange Transactions - Waste Water Management	1500	2 645	350	242	220	179	197	913	3 170	7 916	4 678	–	–
Receivables from Exchange Transactions - Waste Management	1600	2 090	264	181	168	133	146	640	2 158	5 781	3 246	–	–
Receivables from Exchange Transactions - Property Rental Debtors	1700	28	–	–	–	–	23	1	38	90	62	–	–
Interest on Arrear Debtor Accounts	1810	145	91	55	51	33	45	382	3 441	4 242	3 951	–	–
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–	–	–
Other	1900	(578)	87	83	114	42	66	523	954	1 291	1 699	–	–
Total By Income Source	**2000**	**19 642**	**1 509**	**977**	**918**	**693**	**766**	**4 022**	**15 875**	**44 403**	**22 275**	**–**	**–**
2022/23 - totals only										–	–		
Debtors Age Analysis By Customer Group													
Organs of State	2200	969	6	6	7	5	4	35	555	1 587	605	–	–
Commercial	2300	6 459	47	12	12	10	9	57	256	6 861	344	–	–
Households	2400	11 317	1 367	891	850	650	704	3 755	14 666	34 199	20 625	–	–
Other	2500	897	90	68	49	28	50	176	398	1 756	701	–	–
Total By Customer Group	**2600**	**19 642**	**1 509**	**977**	**918**	**693**	**766**	**4 022**	**15 875**	**44 403**	**22 275**	**–**	**–**

Figure 8 – Outstanding Debtors



6. CREDITORS' ANALYSIS

The creditors older than 30 days amounts to R 463 258,98 which will be investigated for payments to be made in case where services were rendered.

WC034 Swellendam - Supporting Table SC4 Monthly Budget Statement - aged creditors - M09 March

Description R thousands	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
Creditors Age Analysis By Customer Type										
Bulk Electricity	0100	–	–	–	–	–	–	–	–	–
Bulk Water	0200	–	–	–	–	–	–	–	–	–
PAYE deductions	0300	–	–	–	–	–	–	–	–	–
VAT (output less input)	0400	–	–	–	–	–	–	–	–	–
Pensions / Retirement deductions	0500	–	–	–	–	–	–	–	–	–
Loan repayments	0600	–	–	–	–	–	–	–	–	–
Trade Creditors	0700	2 322	112	260	32	1	58	0	–	2 785
Auditor General	0800	–	–	–	–	–	–	–	–	–
Other	0900	–	–	–	–	–	–	–	–	–
Total By Customer Type	**1000**	**2 322**	**112**	**260**	**32**	**1**	**58**	**0**	**–**	**2 785**

7. INVESTMENT PORTFOLIO ANALYSIS

During the month of March 2024 interest to the amount of R0,287 million realised on the investments. Investments were topped up with R5,1 million and investments of R29,7 million was withdrawn.

WC034 Swellendam - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M09 March 2024

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 ³	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		61 Days	61 Days	Y	F	8.79	N/A	N/A	18/12/2023	(0)	–	–	–	(0)
Absa Bank		124 Days	124 Days	Y	V	9.17	N/A	N/A	19/02/2024	–	–	–	–	–
Absa Bank		Call	Call	Y	V	8.9	N/A	N/A	Unknown	20 363	154	–	–	20 517
Standard Bank		61 Days	61 Days	Y	F	8.9	N/A	N/A	18/12/2023	–	–	–	–	–
Standard Bank		90 Days	90 Days	Y	F	9.25	N/A	N/A	18/03/2024	12 222	52	(12 274)	–	–
Nedbank		91 Days	91 Days	Y	F	8.95	N/A	N/A	18/03/2024	12 218	50	(12 268)	–	(0)
Absa Bank		30 Days	30 Days	Y	F	7.25	N/A	N/A	12/04/2024	–	19	–	5 113	5 132
Absa Bank		30 Days	30 Days	Y	F	7.25	N/A	N/A	13/003/2024	5 131	12	(5 143)	–	–
Municipality sub-total										**49 617**	**287**	**(29 685)**	**5 113**	**25 649**
Entities														
										–	–	–	–	–
										–	–	–	–	–
										–	–	–	–	–
										–	–	–	–	–
										–	–	–	–	–
										–	–	–	–	–
										–	–	–	–	–
Entities sub-total										–		–	–	–
TOTAL INVESTMENTS AND INTEREST	2									**49 617**	**287**	**(29 685)**	**5 113**	**25 649**

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 - M09 March 2024

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**	**49 662**	**12 256**	**49 574**	**37 247**	**12 328**	**33.1%**	**49 662**
Local Government Equitable Share		35 471	43 487	43 487	11 225	43 487	32 615	10 872	33.3%	43 487
Expanded public works programme integrated grant for municipalities		1 682	1 541	1 541	–	1 541	1 156	385	33.3%	1 541
Municipal Infrastructure Grant		2 150	2 328	2 173	716	2 084	1 629	455	27.9%	2 173
Integrated National Electrification Programme (municipal) grant		765	–	–	–	–	–	–		–
Local government financial management grant		1 720	1 770	1 770	–	1 770	1 328	443	33.3%	1 770
Municipal Disaster Relief Grant	3	–	–	–	–	–	–	–		–
Water Services Infrastructure Grant		940	769	692	314	692	519	173	33.3%	692
Energy Efficiency and Demand Side Management Grant		391	–	–	–	–	–	–		–
Provincial Government:		**17 853**	**67 407**	**101 804**	**57 130**	**98 324**	**50 902**	**21 600**	**42.4%**	**100 504**
Local Government Internship Grant		–	–	–	–	–	–	–		–
Western Cape Financial Management Capacity Building Grant		250	–	–	–	–	–	–		–
Western Cape Financial Management Support Grant		640	–	–	–	–	–	–		–
Financial assistance to municipalities for maintenance and construction of transport infrastructure		–	50	50	–	–	38	(38)	-100.0%	50
SETA		391	–	–	–	124	–	124	#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	67 365	33 369	66 590	50 524	16 067	31.8%	67 365
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	6 062	–	6 062	4 547	1 516	33.3%	6 062
Local Government Support Grant		–	–	–	–	–	–	–		–
Local Government Employment Support Grant		1 000	–	–	–	–	–	–		–
Department of Economic Development Grant		–	–	–	–	–	–	–		–
Informal Settlements Upgrading Partnership Grant: Provinces		–	2 250	2 678	–	–	2 009	(2 009)	-100.0%	2 678
Municipal Library Support Fund Grant		–	–	–	–	–	–			–
Emergency Municipal loadshedding relief grant		–	–	–	–	–	–			–
Western Cape Financial Management Capability Grant		–	–	200	–	200	150			200
Municipal Intervention Grant		–	–	–	–	–	–			–
Provincial contribution towards excelaration of housing delivery		82	326	23 761	23 761	23 761	17 821	5 940	33.3%	23 761
Regional Socio Economic Project Programme		–	387	387	–	387	291			387
Municipal Water Resilience Grant		–	–	1 199	–	1 199	899			1 199
Municipal Service Delivery and Capacity Grant		–	–	101	101	101	76			–
Other grant providers:		**20**	**546**	**966**	**37**	**295**	**81**	215	266.7%	**966**
WESGRO		–	–	–	–	–	–	–		–
Service SETA		20	171	408	–	135	306	(172)	-56.0%	408
SETA		–	375	484	37	161	363			484
Overberg District Safety Forum Grant		–	–	9	50	50	7			9
Joint District and Metro Approach Grant		–	–	65	–	–	49			65
Other grant providers:		–	–	–	–	–	–	–		–
Total Operating Transfers and Grants	5	**60 992**	**117 848**	**152 432**	**69 422**	**148 193**	**12 703**	**34 143**	**268.8%**	**151 132**
					–	–	–	–		
Capital Transfers and Grants					–	–	–	–		
National Government:		24 190	16 183	14 932	6 871	17 320	7 466	9 854	**132.0%**	14 932
Local Government Equitable Share		–	–	–	–	–	–	–		–
Municipal Infrastructure Grant		10 212	11 059	10 319	4 775	12 708	7 740	4 968	64.2%	10 319
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	4 612	2 097	4 612	3 459	1 153	33.3%	4 612
Energy Efficiency and Demand Side Management Grant		2 609	–	–	–	–	–	–		–
Municipal Disaster Relief Grant		–	–	–	–	–	–	–		
Other capital transfers *[insert description]*		–	–	–	–	–	–	–		
Provincial Government:		**44 083**	**4 057**	**14 855**	**6 416**	**14 104**	**7 428**	6 676	89.9%	**13 116**
Human Settlement Development		40 916	1 100	5 546	–	4 794	4 160	635	15.3%	5 546
Community Library Services Grant		–	–	–	–	–	–	–		–
Development of Sports and Recreation Facilities		261	–	–	–	–	–	–		–
WESGRO		–	–	–	–	–	–	–		–
Maintenance of Water Supply Infrastructure		–	–	–	–	–	–	–		–
Municipal Replacement Fund		–	–	372	–	372	279	93	33.3%	372
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		–	–	–	–	–	–			–
Municipal Intervention Grant				–	–	–	–			–
Western Cape Financial Management Capacity Building Grant		–	–	–	–	–	–			–
Service Seta		–	–	–	–	–	–			
Provincial contribution towards the acceleration of housing delivery		–	2 174	5 739	5 739	5 739	4 304	1 435	33.3%	5 739
Regional Socio Economic Project Programme		–	783	783	–	783	587			783
Municipal Service Delivery and Capaity Grant		–	–	677	677	677	507			677
Municipal Water Resilience Grant		–	–	1 739	–	1 739	1 304			–
Other grant providers:		**–**	**–**	**435**	**–**	**–**	**36**	(36)	-100.0%	**–**
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%	–
Joint District and Metro Approach Grant		–	–	435	–	–	326	(326)	-100.0%	
Total Capital Transfers and Grants	5	**68 274**	**20 240**	**30 222**	13 287	31 423	**14 930**	**16 494**	**110.5%**	**28 048**
					–	–	–			
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	129 265	138 088	182 654	82 709	179 617	27 632	50 636	183.3%	179 180

8.2 Supporting table SC7 (1) – Grant expenditure

WC034 Swellendam - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M09 March 2024

Description	Ref	2021/22 Audited Outcome	Budget Year 2022/23 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**	**49 662**	**4 046**	**37 177**	**37 247**	**(70)**	**-0.2%**	**49 662**
Local Government Equitable Share		35 471	43 487	43 487	3 624	32 616	32 615	1	0.0%	43 487
Expanded public works programme integrated grant for municipalities		1 682	1 541	1 541	127	1 468	1 156	312	27.0%	1 541
Municipal Infrastructure Grant		2 077	2 328	2 173	125	2 039	1 629	409	25.1%	2 173
Integrated National Electrification Programme (municipal) grant		766	–	–	–	–	–	–		–
Local government financial management grant		1 720	1 770	1 770	16	581	1 328	(747)	-56.3%	1 770
Municipal Disaster Relief Grant		–	–	–	–	–	–	–		–
Water Services Infrastructure Grant		738	769	692	153	474	519	(45)	-8.7%	692
Energy Efficiency and Demand Side Management Grant		391	–	–	–	–	–	–		–
Provincial Government:		**15 158**	**67 407**	**101 804**	**4 794**	**37 564**	**75 378**	**(19 769)**	**-26.2%**	**101 702**
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	–	–	38	(38)	-100.0%	50
SETA		7	–	–	–	–	–	–		–
Tourism		–	–	–	–	–	–	–		–
Maintenance of Water Supply Infrastructure		–	–	–	–	–	–	–		–
Municipal Electrical Master Plan Grant		–	–	–	–	–	–	–		–
Community Library Services Grant		–	–	–	–	–	–	–		–
Human Settlement Development (Beneficiaries)		9 200	58 060	67 365	4 361	33 169	50 524	(17 355)	-34.4%	67 365
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	6 062	434	4 179	4 547	(368)	-8.1%	6 062
Local Government Support Grant		–	–	–	–	–	–	–		–
Local Government Employment Support Grant		396	–	–	–	–	–	–		–
Department of Economic Development Grant		–	–	–	–	–	–	–		–
Informal Settlements Upgrading Partnership Grant: Provinces		–	2 250	2 678	–	–	2 009	(2 009)	-100.0%	2 678
Municipal Library Support Fund Grant		–	–	–	–	–	–	–		–
Western Cape Financial Management Capability Grant		62	–	200	–	60	150	(90)	-60.0%	200
Municipal Intervention Grant		–	–	–	–	–	–	–		–
Service SETA		–	–	–	–	–	–	–		–
Provincial contribution towards excelaration of housing delivery		–	326	23 761	–	156	17 821	(17 665)	-99.1%	23 761
Regional Socio Economic Project Programme		–	387	387	–	1	291	(290)	-99.7%	387
Municipal Water Resilience Grant		–	–	1 199	–	–	899			1 199
Municipal Service Delivery and Capacity Grant		–	–	101	–	–	76			–
Other grant providers:		**86**	**546**	**966**	**–**	**–**	**306**	(306)	-100.0%	**901**
WESGRO		57	–	–	–	–	–	–		–
Service SETA		28	171	408	–	–	306	(306)	-100.0%	408
SETA		–	375	484	–	–	363			484
Overberg District Safety Forum Grant		–	–	9	–	–	7			9
Joint District and Metro Approach Grant		–	–	65	–	–	49			–
Total operating expenditure of Transfers and Grants:		**58 089**	**117 848**	**152 432**	**8 840**	**74 741**	**112 930**	**(20 145)**	**-17.8%**	**152 266**
Capital expenditure of Transfers and Grants										
Capital Transfers and Grants		22 355	16 183	14 932	1 481	13 477	11 199	2 278	**20.3%**	14 932
Local Government Equitable Share		–	–	–	–	–	–	–		–
Municipal Infrastructure Grant		9 723	11 059	10 319	463	10 319	7 740	2 579	33.3%	10 319
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	4 612	1 018	3 158	3 459	(301)	-8.7%	4 612
Other capital transfers [insert description]		**39 494**	**4 057**	**14 855**	**–**	**1 070**	**11 141**	(10 072)	-90.4%	**14 179**
Human Settlement Development		38 416	1 100	5 546	–	–	4 160	(4 160)	-100.0%	5 546
Community Library Services Grant		–	–	–	–	–	–	–		–
Development of Sports and Recreation Facilities		253	–	–	–	–	–	–		–
WESGRO		–	–	–	–	–	–	–		–
Maintenance of Water Supply Infrastructure		–	–	–	–	–	–	–		–
Municipal Replacement Fund		–	–	372	–	–	279	(279)	-100.0%	372
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	5 739	–	1 040	4 304			5 739
Regional Socio Economic Project Programme		–	783	783	–	29	587			783
Municipal Service Delivery and Capaity Grant		–	–	677	–		507			
Municipal Water Resilience Grant		–	–	1 739	–	–	1 304	(1 304)	-100.0%	1 739
Joint District and Metro Approach Grant		–	–	–	–	–	–			–
Other Grants		**–**	**–**	**435**	**–**	**–**	**–**	–		**–**
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		–	–	–	–	–	–			–
Municipal Disaster Recovery Grant		–		–	–	–	–	–		–
Joint District and Metro Approach Grant		–		435	–	–	326			–
Upgrade of sanitation facilities from old housing project Grant		**–**	**–**	**–**	**–**	**–**	**–**	–		**–**
		–	–	–	–	–	–	–		
0		–	–	–	–	–	–	–		
Total capital expenditure of Transfers and Grants		**61 850**	**20 240**	**30 222**	**1 481**	**14 547**	**22 340**	**(7 793)**	**-34.9%**	**29 110**
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		**119 939**	**138 088**	**182 654**	**10 321**	**89 288**	**135 271**	**(27 938)**	**-20.7%**	**181 376**

8.3 Supporting information grants

8.3.1 The following grants were received up to March 2024:

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 of R490 000 is fully spent.

  The MIG allocation was decreased by R895 000. The impact needs to be assessed, as we have commitments in place. The project is a multi – year project and it is in process. The MIG DPIP to be adjusted, once the Council approved the March Adjustment Budget.

- **Municipal Infrastructure Grant (MIG) – Railton Road Maintenance Portion 1**

  Additional fund of R2.3 million was received from MIG. We are awaiting the adjustment of the budget in April 2024, before we can commence with the work. The contractor is already appointed.

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 approved. The project progress is standing at 80%.

- **Swellendam (Railton): Bulk Water Reticulation and Distribution**

  The partial upgrading of feeder mains from the Swellendam WTW to Railton also partially upgrading of Railton pump station.

  Portion 1: Rising main remainder - Planned activities

  Contractor appointed and work commenced.

Portion 2: WTP to Pumpstation – Planned Activities (Multi-year)

The allocation for 2024/25 is R10 million, whilst the business plan was approved for R 13 371 208,96. The allocation for 2023/24 was also decreased by R 589 000,00, hence making the shortfall in funding about R4 million. The municipality will have to decrease the scope of works, as in approved business plan, to be within the limit of the available funding. Procurement process and planning to be amended accordingly.

Municipal Disaster Relief Grant

Hermitage Road – 100% of the project is completed and calculations in regards to this project was received from the District Municipality.

Other projects relating to this grant - Is in the tender stage process.

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.

Human Settlements Grant – The contractor is currently on site and busy with the top structures.

Purchase of land Swellendam Railton Transnet

Funding allocation in the 2023/2024 Human Settlements Development Grant was made available for the purchase of the land. The matter is now with the Municipal attorneys, to conclude registration of the consolidated property (Erf

9546) in the name of the Municipality. The relevant registration documents were signed by Transnet. The matter is now with the Municipal attorneys, to conclude registration of the consolidated property (Erf 9546) in the name of the Municipality.

Barrydale Sewer Manholes (82 Houses)

The rock excavations and removal of existing structures were completed for this project, the municipality awaits final invoices from the contractor which will be received at the end of April 2024. Thereafter the additional manholes will be installed.

Railton Solar Geysers

The contractor is on site and 144 geysers were installed. We are waiting on invoice.

Swellendam Bulk Electricity Line

The long lead items are ordered and the consultant and contractor are appointed. Senior management had meetings with Eskom regarding the increase of the NMD for the electrification project.

Regional Socio-Economic Project Programme

There are two projects for this grant, namely Railton Link Walkway Project and Railton Clinic Walkway. The contract is signed and the project will commence on 02 April 2024.

Railton Link Walkway Project - A consultant is appointed for the Railton Link Walkway Project; it is currently in the Stage 2 the feasibility phase.

Railton Clinic Walkway - The contractor is appointed for the Railton Clinic Walkway. The contract is signed and the project commenced on 02 April 2024.

Western Cape Financial Capability Grant

The grant received in the 2023/2024 financial year and will be utilised for external bursaries based on applications received.

Municipal Water Resilience Grant

There are two projects for this grant, namely Rietkuil Water infrastructure Upgrades and Water Use Analysis of Buffeljagsdam.

Rietkuil Water infrastructure Upgrade – The project is in stage 4 – Tender.

Water Use Analysis of Buffeljagsdam – Consultant is appointed and the study is underway and on programme.

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.
- 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.

Approval was granted by Provincial Treasury for the following grants to the rolled over 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
- Western Cape Financial Management Capability Grant
- Title Deeds Restoration Grant
- Western Cape Municipal Interventions Grant

Approval was granted by National Treasury for the following grants to be rolled over to the 2023/2024 financial year;

- Municipal Infrastructure Grant
- Water Service Infrastructure Grant
- Municipal Disaster Relief Grant

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

WC034 Swellendam - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M09 March 2024

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:		**1 108**	**237**	**682**	**(426)**	**-38.4%**
Local Government Equitable Share		–	–	–	–	
Expanded public works programme integrated grant for municipalities		–	–	–	–	
Municipal Infrastructure Grant		64	–	64	0	0.2%
Integrated National Electrification Programme (municipal) grant		–	–	–	–	
Local government financial management grant		–	–	–	–	
Municipal Disaster Relief Grant		235	229	229	(6)	-2.6%
Water Services Infrastructure Grant		810	8	390	(420)	-51.9%
Provincial Government:		**1 875**	**629**	**823**	**(732)**	**-39.0%**
Local Government Internship Grant		–	–	–	–	
Western Cape Financial Management Capability Building Grant		90	–	90	–	
Western Cape Financial Management Support Grant		–	–	–	–	
Financial assistance to municipalities for maintenance and construction of transport infrastructure		–	–	–	–	
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]		–	–	–		
Municipal Intervention Grant		**33**				
Conditional Grant for Libaries		–	–	–		
Municipal Water Resillence Grant		–				
Title Deeds Restoration Grant		161				
Emergency Municipal loadshedding relief grant		**115**	–	104	11	9.7%
Provincial contribution towards acceleration of housing delivery grant		682	629	629	53	7.7%
Other grant providers:		**677**	**34**	**351**	(44)	-6.5%
Overberg District Safety Forum Grant		44	–	–	(44)	-100.0%
SETA		360	34	291		
Service SETA Grant		273	–	61		
Total operating expenditure of Approved Roll-overs		**3 660**	**900**	**1 856**	**(1 201)**	**-32.8%**
Capital expenditure of Approved Roll-overs						
Capital Transfers and Grants		9 143	1 581	4 550	(1 006)	**-11.0%**
Local Government Equitable Share		–	–	–	–	
Municipal Infrastructure Grant		427	–	426	(0)	0.0%
Integrated National Electrification Programme (municipal) grant		–	–	–	–	
Community Library Service Grant		–	–	–	–	
WESGRO		–	–	–	–	
Maintenance of Water Supply Infrastructure		–	–	–	–	
Water Services Infrastructure Grant		5 398	57	2 599	(2 799)	-51.9%
Municipal Disaster Recovery Grant		3 318	1 524	1 524	1 794	54.1%
Other capital transfers [insert description]		**5 526**	**4 194**	**5 054**	(351)	-6.3%
Human Settlement Development		–	–	–	–	
Community Library Services Grant		–	–	–	–	
Development of Sports and Recreation Facilities		–	–	–	–	
WESGRO		–	–	–	–	
Maintenance of Water Supply Infrastructure		–	–	–	–	
Municipal Interventions Grant		217	–	170		
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		–	–	–	–	
Provincial contribution towards acceleration of housing delivery grant		4 545	4 194	4 194	(351)	-7.7%
Emergency Municipal loadshedding relief grant		764	–	690		
Other grant providers:		**26**	**–**	**–**	26	100.0%
Overberg District Safety Forum Grant		26	–	–	26	100.0%
Service Seta		–				
Municipal Disaster Recovery Grant		–	–	–	–	
Total capital expenditure of Approved Roll-overs		**14 695**	**5 774**	**9 603**	**(1 330)**	**-9.1%**
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS		**18 356**	**6 674**	**11 460**	**(2 532)**	**-13.8%**

9. CAPITAL PROGRAMME PERFORMANCE

Supporting table SC12 reconciles with table C5.

WC034 Swellendam - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M09 March

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	411	248	248	411	163	39.6%	1%
August	382	3 853	2 248	2 090	2 338	2 659	321	12.1%	5%
September	2 189	3 853	2 545	2 382	4 720	5 204	484	9.3%	10%
October	11 042	3 853	3 280	3 195	7 915	8 484	569	6.7%	17%
November	2 674	3 853	3 811	3 822	11 737	12 295	558	4.5%	25%
December	6 420	3 853	3 116	3 171	14 908	15 411	503	3.3%	32%
January	8 067	3 853	1 340	1 182	16 089	16 751	662	3.9%	35%
February	7 217	3 853	1 129	3 707	19 796	17 880	(1 916)	-10.7%	43%
March	5 248	3 853	14 152	9 084	28 880	32 032	3 152	9.8%	62%
April	1 880	3 953	10 463	–	28 880	42 495	13 615	32.0%	62%
May	2 111	3 853	13 883	–	28 880	56 378	27 497	48.8%	62%
June	9 109	3 853	18 525	–	28 880	74 903	46 022	61.4%	62%
Total Capital expenditure	**61 115**	**46 330**	**74 903**	**28 880**					