

SWELLEN DAM MUNICIPALITY



Quarterly Budget Statement (1 April 2024 – 30 June 2024)

In-Year Report of the Municipality

Prepared in terms of Section 52 of the Local Government Municipal Finance Management Act, (Act 56 of 2003) and the Municipal Budget and Reporting Regulations, Government Gazette 32141, 17 June 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).

“Quarter One” means the reporting period from the 1st of July until the 30th of September.

“Quarter Two” means the reporting period from the 1st of October until the 31st of December.

“Quarter Three” means the reporting period from the 1st of January until the 31st of March.

“Quarter Four” means the reporting period from the 1st of April until the 30th of June.

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

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

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

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

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

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

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

PART 1 – IN-YEAR REPORT

1. MAYOR'S REPORT

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

The information in the report reflects the transactions for the period posted until 30 June 2024. Please note that the municipality is in the process of year end procedures and final journals which can have an impact on the amounts for revenue and expenditure.

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

2. 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.

2.1 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	521 690	497 677	74 903
SDBIP planned Quarter 1	117 152	114 459	13 608
SDBIP planned Quarter 2	240 154	229 600	32 153
SDBIP planned Quarter 3	336 417	317 067	32 032
SDBIP planned Quarter 4	521 690	497 677	74 903
Actual YTD Quarter 1	93 748	70 812	4 720
Actual YTD Quarter 2	225 900	185 561	14 908
Actual YTD Quarter 3	349 210	294 446	28 880
Actual YTD Quarter 4	460 829	399 918	47 372
Percentage of planned SDBIP - Quarter 1	80,02%	61,87%	34,69%
Percentage of planned SDBIP - Quarter 2	94,06%	80,82%	46,37%
Percentage of planned SDBIP - Quarter 3	103,80%	92,87%	90,16%

Percentage of planned SDBIP - Quarter 4	88,33%	80,36%	63,24%
Percentage of total budget - Quarter 1	20,01%	15,50%	8,67%
Percentage of total budget - Quarter 2	47,03%	40,49%	23,18%
Percentage of total budget - Quarter 3	67,23%	59,40%	38,56%
Percentage of total budget - Quarter 4	88,33%	80,36%	63,24%

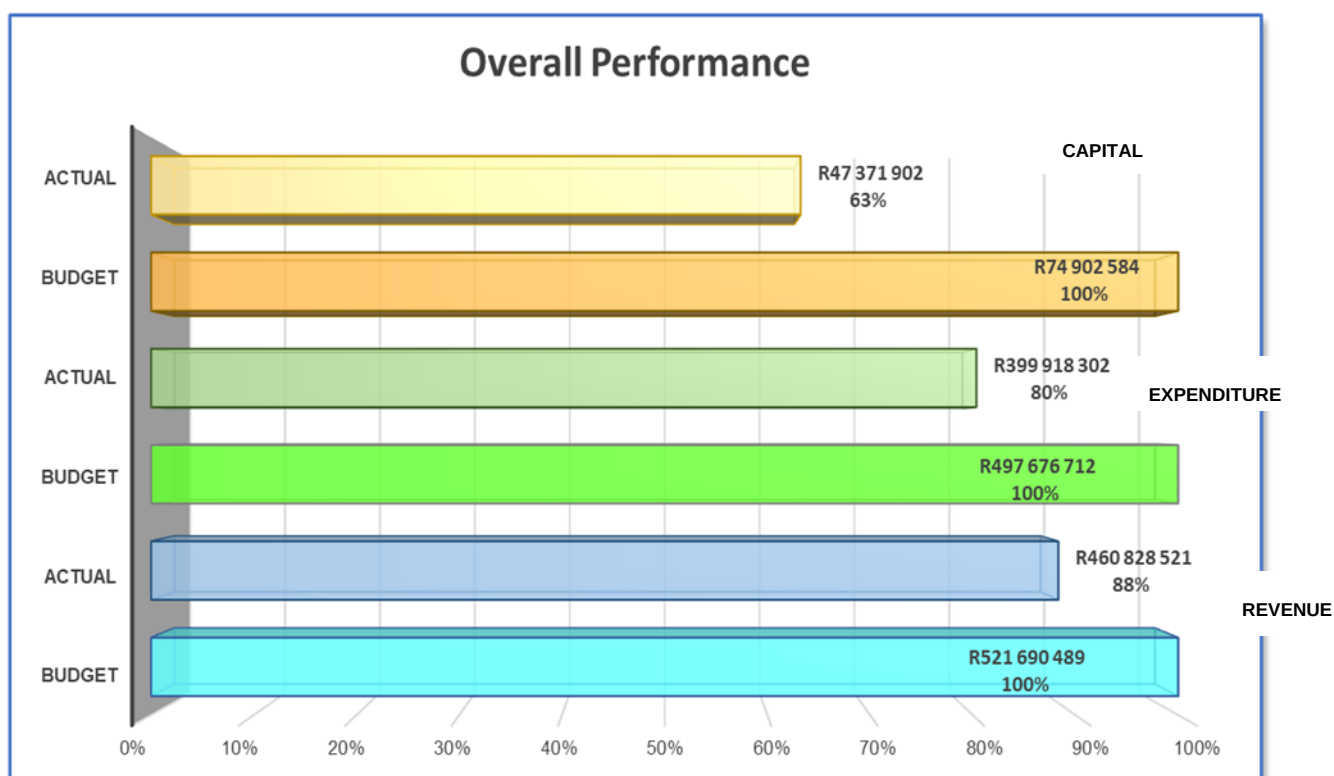


Figure 1 – Overall performance

2.2 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 until quarter four is R429,3 million.

Refer to table C4 for more detail.

The comparisons of the major sources of revenue are illustrated below:

WC034 Swellendam - Table C1 Monthly Budget Statement Summary - Quarter 4

2022/23												
Description	Audited Outcome	Original Budget	Adjusted Budget	Quarter 1	Quarter 2	Quarter 3	Quarter 4	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
	Budget Year 2023/24											
R thousands												
Financial Performance												
Property rates	50 116	57 462	56 353	16 768	13 193	13 201	13 433	56 594	56 353	241	0%	56 353
Service charges	152 118	174 551	171 207	43 473	42 076	44 988	42 018	172 556	171 207	1 349	1%	171 207
Investment revenue	7 683	6 662	9 017	2 467	2 884	2 737	4 407	12 495	9 017	3 478	39%	9 017
Transfers and subsidies - Operational	55 889	117 848	157 979	20 185	34 591	32 691	25 887	113 355	157 979	(44 625)	-28%	157 979
Other own revenue	66 387	80 165	77 664	6 753	29 978	19 074	18 486	74 291	77 664	(3 373)	-4%	77 664
Total Revenue (excluding capital transfers and contributions)	332 192	436 688	472 221	89 646	122 723	112 691	104 230	429 290	472 221	(42 931)	-9%	472 221

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

Sale of goods and rendering of services

The budget amount for sale of goods and rendering of services is R2,889 million, whilst the year-to-date budget based on history is R2,889 million, whilst the year-to-date actual revenue is R 3,222 million. This represents 111,5% of the budget amount. The reason for this variance is that more revenue was received as anticipated. The municipality is in the process of year end procedures which can have an impact on revenue.

Interest earned from Current and Non-Current Assets

The budget amount for interest earned from current and non-current assets is R9,015 million, whilst the year-to-date budget based on history is R9,015 million, whilst the year-to-date actual revenue is R 12,493 million. This represents 138,6% of the budget amount. The reason for this variance is due to an increase in interest rates as well as additional investments made. The municipality is in the process of year end procedures which can have an impact on revenue.

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 R1,046 million, whilst the year-to-date actual revenue is R 0,697 million. This represents 66,6% 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. The municipality is in the process of year end procedures which can have an impact on revenue.

Operational revenue

The budget amount for operational revenue is R 2,698 million, whilst the year-to-date budget based on history is R2,698 million, whilst the year-to-date actual revenue is R 3,796 million. This represents 140,7% of the budget amount. The reason for this variance is mainly due to the fact that the Developers Contributions received in March was

higher than anticipated. The municipality is in the process of year end procedures which can have an impact on revenue.

Transfer and subsidies – Operational

The budget amount for transfer and subsidies - operational is R157,9 million, whilst the year-to-date budget based on history is R157,9 million, whilst the year-to-date actual revenue is R113,4 million. This represents 71,8% of the budget amount. Certain projects funded from grants could not realise during the 2023/24 financial year. The municipality is in the process of year end procedures which can have an impact on revenue.

Gains on disposal of Assets

The budget amount for gains on disposal of assets is R0,005 million, whilst the year-to-date budget based on history is R0,005 million, whilst the year-to-date actual revenue is R 2,5 million. This represents 50180% of the budget amount. The reason for this adverse variance from the year-to-date budget is since the actual revenue to date received is more than the estimated budget to date. The municipality is in the process of year end procedures which can have an impact on revenue.

Other Gains

The budget amount for other gains is R13,2 million, whilst the year-to-date budget based on history is R13,2 million, whilst the year-to-date actual revenue is R 5,1 million. This represents 38,9% 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. The municipality is in the process of year end procedures which can have an impact on revenue.

2.3 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 for quarter four amount to R 399,9 million. The total budget is R 497,7 million and the year-to-date budget is R497,7 million which represents an underspending of 20% for the year to date. The breakdown is as follows:

Description	Adjustment Budget	Monthly actual	YearTD actual	% Spend
Employee related costs	R 137 760 723.00	R 9 874 112.52	R 118 631 225.38	86%
Remuneration of councillors	R 6 083 162.00	R 472 339.80	R 5 623 387.38	92%
Bulk purchases - electricity	R 97 689 501.00	R 7 910 280.57	R 86 839 631.05	89%
Inventory consumed	R 19 744 835.00	R 1 681 706.39	R 16 238 498.40	82%
Debt impairment	R 18 995 606.00	R 6 025 000.00	R 24 100 000.00	127%
Depreciation and amortisation	R 20 462 704.00	R 4 719 932.00	R 18 879 728.00	92%
Interest	R 8 671 422.00	R -	R 3 026 724.27	35%
Contracted services	R 114 750 314.00	R 15 725 774.57	R 83 252 429.84	73%
Transfers and subsidies	R 1 325 000.00	R 370 000.00	R 1 101 562.90	83%
Irrecoverable debts written off	R 24 668 601.00	R 3 250 000.00	R 13 000 000.00	53%
Operational costs	R 47 524 844.00	R 1 578 109.27	R 29 225 115.20	61%
Losses on Disposal of Assets	R -	R -	R -	0%
Other Losses	R -	R -	R -	0%
Total	R 497 676 712.00	R 51 607 255.12	R 399 918 302.42	80%

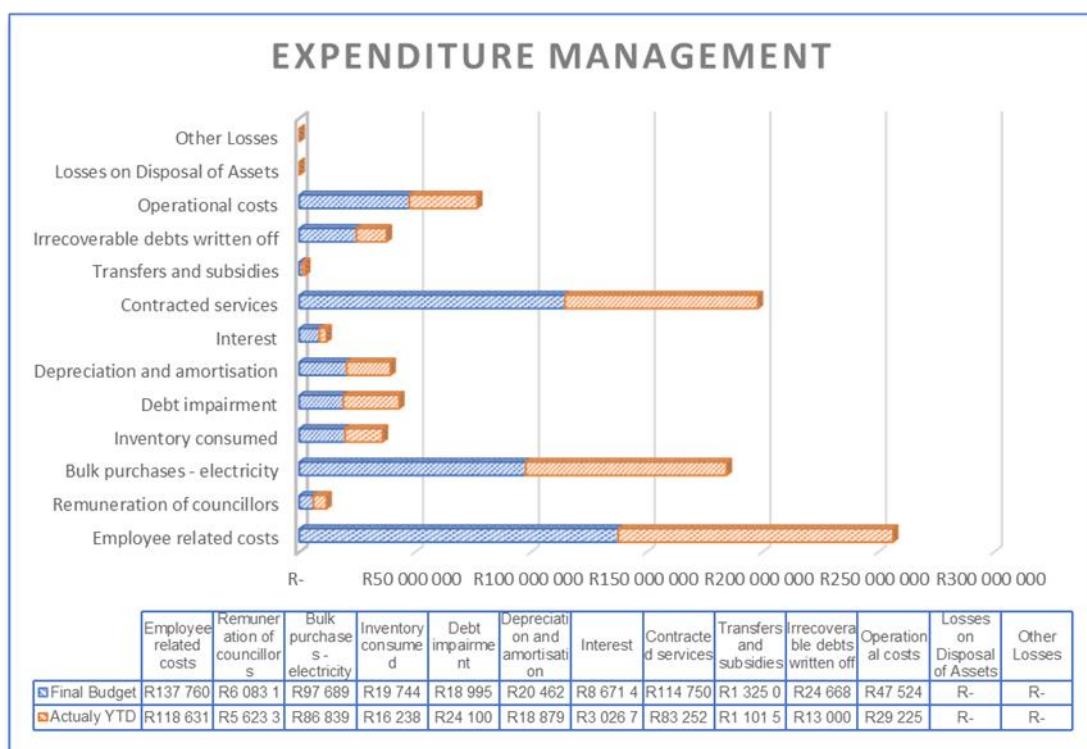


Figure 2 – Expenditure Management

WC034 Swellendam - Table C1 Monthly Budget Statement Summary - Quarter 4

WC034 Swineham - Table C1 Monthly Budget Statement Summary - Quarter 4												
Description	2022/23	Budget Year 2023/24										
	Audited Outcome	Original Budget	Adjusted Budget	Quarter 1	Quarter 2	Quarter 3	Quarter 4	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands												
Financial Performance												
Employ ee costs	108 484	142 965	137 761	27 503	32 823	29 242	29 062	118 631	137 761	(19 129)	-14%	137 761
Remuneration of Councillors	5 607	6 083	6 083	1 363	1 643	1 200	1 417	5 623	6 083	(460)	-8%	6 083
Depreciation and amortisation	16 157	16 178	20 463	4 044	4 044	6 071	4 720	18 880	20 463	(1 583)	-8%	20 463
Interest	8 847	6 301	8 671	1 528	480	966	53	3 027	8 671	(5 645)	-65%	8 671
Inventory consumed and bulk purchases	96 097	114 064	117 434	26 815	25 395	24 536	26 332	103 078	117 434	(14 356)	-12%	117 434
Transfers and subsidies	530	1 185	1 325	224	131	324	422	1 102	1 325	(223)	-17%	1 325
Other expenditure	91 993	169 284	205 939	9 335	50 233	46 545	43 465	149 578	205 939	(56 362)	-27%	205 939
Total Expenditure	327 716	456 060	497 677	70 812	114 749	108 885	105 472	399 918	497 677	(97 758)	-20%	497 677

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

Employee related costs

The budget for employee related costs is R137,8 million, while the year-to-date budget based on history is R137,8 million of which R118,6 million has been expended up to quarter four and represents 86,1% of the budget amount. The municipality is still busy with year-end procedures and final journals as well as allocation of expenditure from creditors on 30 June 2024, which will still affect this amount.

Inventory consumed

The budget for inventory is R19,7 million, while the year-to-date budget based on history is R19,7 million of which R16,2 million has been expended up to quarter four and represents 82,2% of the budget amount. The municipality is still busy with year-end procedures and final journals as well as allocation of expenditure from creditors on 30 June 2024, which will still affect this amount.

Debt impairment

The budget for debt impairment is R18,9 million, while the year-to-date budget based on history is R18,9 million of which R24,1 million has been expended up to quarter four and represents 126,9% 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. The municipality is still busy with year-end procedures and final journals as well as allocation of expenditure from creditors on 30 June 2024, which will still affect this amount.

Interest

The budget for interest is R8,7 million, while the year-to-date budget based on history is R8,7 million of which R3,0 million has been expended up to quarter four and represents 34,9% of the budget amount. The municipality is still busy with year-end procedures and final journals as well as allocation of expenditure from creditors on 30 June 2024, which will still affect this amount.

Contracted services

The budget for contracted services is R114,5 million, while the year-to-date budget based on history is R114,5 million of which R83,3 million has been expended up to quarter four and represents 72,6% of the budget amount. The main reason for the underspending is due to the top structures of the housing projects, application for the roll-over of unspent funds to be submitted to Provincial Treasury. The municipality is still busy with year-end procedures and final journals as well as allocation of expenditure from creditors on 30 June 2024, which will still affect this amount.

Transfers and subsidies

The budget for transfers and subsidies is R1,3 million, while the year-to-date budget based on history is R1,3 million of which R1,1 million has been expended up to quarter four and represents 83,2% of the budget amount. Expenditure for transfers and subsidies occur on specific due dates in line with the contracts. The municipality is still busy with year-end procedures and final journals as well as allocation of expenditure from creditors on 30 June 2024, which will still affect this amount.

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 R24,7 million of which R13,0 million has been expended up to quarter four and represents 52,7% of the budget amount. The amount reflected for the year to date currently for irrecoverable debts written off is traffic fines and first-time indigents. The municipality is still busy with year-end procedures and final journals as well as allocation of expenditure from creditors on 30 June 2024, which will still affect this amount.

Operational Costs

The budget for operational costs is R47,5 million, while the year-to-date budget based on history is R47,5 million of which R29,2 million has been expended up to quarter four and represents 61,5% of the budget amount. The municipality is still busy with year-end procedures and final journals as well as allocation of expenditure from creditors on 30 June 2024, which will still affect this amount.

2.4 Capital expenditure

The budget amount for capital expenditure is R74,9 million of which R 47,4 million has been expended to date.

Please note that the municipality is in the process of year end procedures and final journals which can have an impact on the amounts for capital expenditure to date. This represents 63,2% of the budgeted amount.

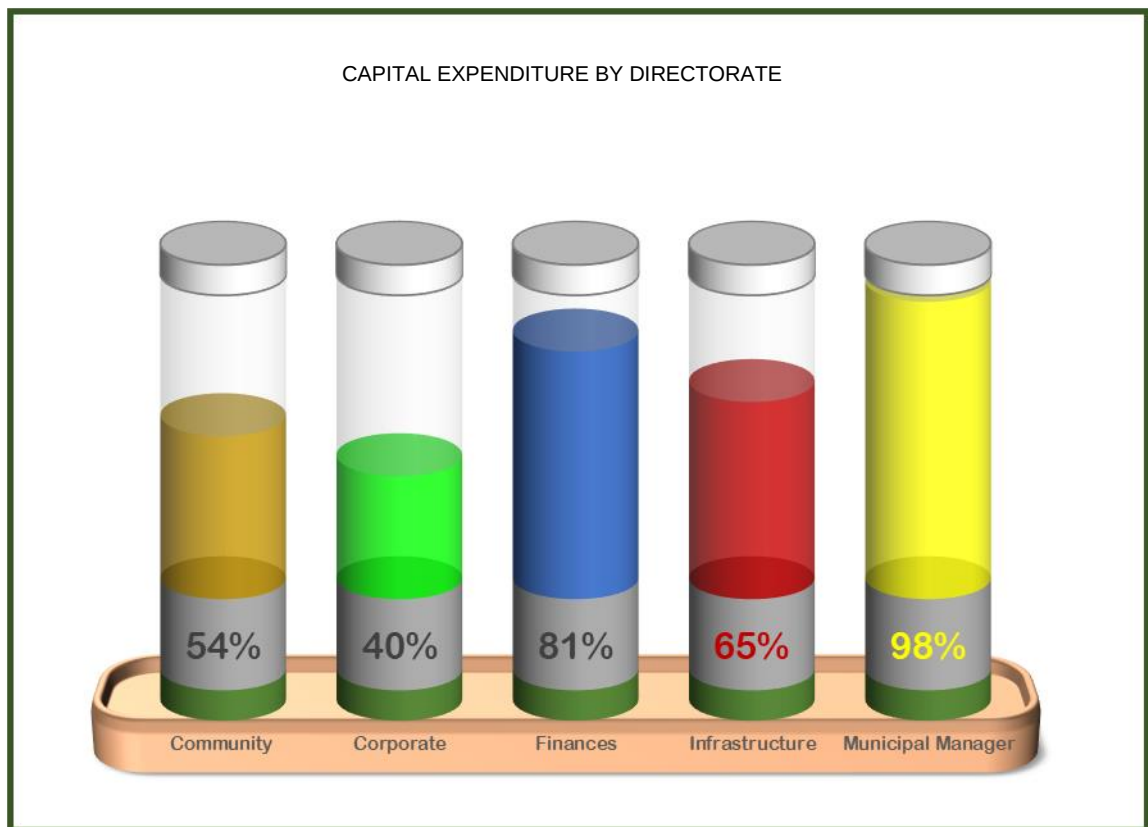


Figure 3 – Capital Expenditure by Directorate

We have no capital commitments for the month of June 2024.

Annexure A

The following capital projects have realised up to quarter four compared to the SDBIP budget for quarter four:

COSTCODE	UKEY	V202_PROJIDE	Amended Budget	Year to date Actual	Year to date Budget	YTD Variance	YTD % Variance
50101001911	20200629982117	Purchase of land Swellendam Railton Transnet	4 446 000.00	4 446 000.00	4 446 000.00	-	0%
50101003291	20220630055063	Computer Equipment - All departments	240 000.00	239 103.28	240 000.00	- 896.72	0%
50101003831	20220630055231	Conversion of old Library into offices	-	217 019.92	-	217 019.92	#DIV/0!
50101004471	20230710032127	Replacement of Old redundant MV oil switchgear w	507 993.00	506 950.00	507 993.00	- 1 043.00	0%
50101004521	20230710032142	Replace 70 LED Streetlights: Barrydale	151 870.00	151 869.13	151 870.00	- 0.87	0%
50101004851	20230710032364	Concrete mixer	45 000.00	44 808.00	45 000.00	- 192.00	0%
50101004881	20230710032379	Generator 5 kW Streets	22 500.00	22 500.00	22 500.00	-	0%
50101004901	20230710032385	Grass cutting equipment (Brush cutters)	48 500.00	48 634.78	48 500.00	134.78	0%
50101005011	20230710032428	Tables for Barrydale learners classes 2023/24	12 500.00	12 500.00	12 500.00	-	0%
50101005991	20231205981831	Hermitage Gravel road Upgrade	1 524 350.00	1 524 017.39	1 524 350.00	- 332.61	0%
50101006061	20240227072744	Swellendam Railton 950 erven - Elec Infrastructure	4 544 623.00	4 544 623.00	4 544 623.00	-	0%
50101006151	20240227073214	Replace ICT Network and equipment (Insurance)	400 000.00	412 905.40	400 000.00	12 905.40	3%
50102000721	20230710032175	Swellendam (Railton): Bulk Water Reticulation	10 745 966.00	10 745 565.22	10 745 966.00	- 400.78	0%
50103000651	20230710032205	Installation of chlorination system WTW	1 400 000.00	1 400 000.00	1 400 000.00	-	0%

The following capital projects have not realised up to quarter four compared to the SDBIP budget for quarter four:

COSTCODE	UKEY	V202_PROJIDE	Amended Budget	Year to date Actual	Year to date Budget	YTD Variance	YTD % Variance
50101002811	20220630054895	3rd pump at N2 sewer pumpstation	655 000.00	484 690.00	655 000.00	- 170 310.00	-26%
50101002831	20220630054901	Railton sanitation upgrade, street front sewers	800 000.00	535 162.58	800 000.00	- 264 837.42	-33%
50101002841	20220630054913	Refuse container Malgas and Infanta X6	67 000.00	43 706.00	67 000.00	- 23 294.00	-35%
50101002901	20220630054934	Parks - Machinery and Equipment	28 000.00	25 988.24	28 000.00	- 2 011.76	-7%
50101003221	20220630055042	Media - Office Equipment	20 000.00	19 561.39	20 000.00	- 438.61	-2%
50101003261	20220630055054	ICT network	250 000.00	42 302.84	250 000.00	- 207 697.16	-83%
50101003771	20220630055207	SSEG for security cameras	150 000.00	-	150 000.00	- 150 000.00	-100%
50101004051	20230305984814	Fire skids	25 000.00	24 128.50	25 000.00	- 871.50	-3%
50101004151	20230305984850	Sewer Blockage- Jetting Machine	590 000.00	585 234.40	590 000.00	- 4 765.60	-1%
50101004271	20230605042935	Inverter for server room	160 000.00	155 607.25	160 000.00	- 4 392.75	-3%
50101004481	20230710032130	Electriccaiton of housing project 950 erven	5 739 130.00	2 825 679.54	5 739 130.00	- 2 913 450.46	-51%
50101004541	20230710032247	New Silo wastewater Pump station	3 000 000.00	224 563.60	3 000 000.00	- 2 775 436.40	-93%
50101004701	20230710032316	Barrydale Sewer Manholes (82 Houses)	1 100 000.00	-	1 100 000.00	- 1 100 000.00	-100%
50101004711	20230710032322	Stone Trap - Barrydale Waste Water Network	120 000.00	-	120 000.00	- 120 000.00	-100%
50101004731	20230710032328	Solar panels, batteries and electrical installatio	170 000.00	135 603.47	170 000.00	- 34 396.53	-20%
50101004761	20230710032337	Recycle bins for public spaces - Drop off facility	15 500.00	10 599.00	15 500.00	- 4 901.00	-32%
50101004801	20230710032349	Recycling bins for all municipal offices	65 000.00	42 660.00	65 000.00	- 22 340.00	-34%
50101004821	20230710032355	Skip for hazardous material Bontebok, Infanta	37 000.00	32 890.00	37 000.00	- 4 110.00	-11%
50101004831	20230710032358	Machinery and Equipment - OFFICE BUILDINGS	20 000.00	13 626.09	20 000.00	- 6 373.91	-32%
50101004841	20230710032361	Machinery and equipment - REFUSE	40 000.00	25 507.10	40 000.00	- 14 492.90	-36%
50101004871	20230710032373	New vehicle testing system	315 000.00	222 940.00	315 000.00	- 92 060.00	-29%
50101004921	20230710032391	Community halls machinery and equipment	60 000.00	51 996.08	60 000.00	- 8 003.92	-13%
50101004931	20230710032397	Fleet - Machinery and equipment	20 000.00	19 851.04	20 000.00	- 148.96	-1%
50101004941	20230710032403	Traffic: Machinery and Equipment 2023_2024	13 500.00	9 512.70	13 500.00	- 3 987.30	-30%
50101004961	20230710032409	Machinery and Equipment - ELECTRICITY	69 207.00	64 204.84	69 207.00	- 5 002.16	-7%
50101004971	20230710032412	Roller Mower 1.5M 2023-2026	58 000.00	57 218.00	58 000.00	- 782.00	-1%
50101004981	20230710032415	Renewable Energy (Solar) / Generator for load shed	300 000.00	229 843.48	300 000.00	- 70 156.52	-23%
50101005061	20230710032443	Office furniture - All departments	100 000.00	89 446.43	100 000.00	- 10 553.57	-11%
50101005151	20230710032473	Community halls furniture and equipment 2023-2026	6 000.00	4 818.24	6 000.00	- 1 181.76	-20%
50101005161	20230710032476	Replace Airconditioners at various buildings	210 000.00	100 339.49	210 000.00	- 109 660.51	-52%
50101005171	20230710032479	Furniture & equipment (Microwaves, Fridges)	40 000.00	36 106.49	40 000.00	- 3 893.51	-10%
50101005211	20230710032491	Cell phones x5	8 700.00	6 605.20	8 700.00	- 2 094.80	-24%
50101005281	20230710032516	Railton Upgrading of Gravel Roads and Stormwater P	1 305 000.00	-	1 305 000.00	- 1 305 000.00	-100%
50101005311	20230710032525	Rehabilitation of roads (RRAMS priority list)	3 000 000.00	186 726.13	3 000 000.00	- 2 813 273.87	-94%
50101005501	20230710032582	Rehabilitation of section of Van Riebeeck Street,	2 100 000.00	335 375.00	2 100 000.00	- 1 764 625.00	-84%
50101005511	20230710032585	New gravel road erf 832 to 835	200 000.00	198 888.55	200 000.00	- 1 111.45	-1%
50101005521	20230710032588	Railton Walkway Project	782 609.00	411 112.00	782 609.00	- 371 497.00	-47%
50101005691	20230710032643	Cafeteria (place to eat for personnel) - Suurbraak	25 000.00	18 008.04	25 000.00	- 6 991.96	-28%
50101005891	20230710032703	Concrete Loading Bay - Stores	20 000.00	16 050.09	20 000.00	- 3 949.91	-20%
50101005901	20230710032706	Emergency Housing alternative	48 000.00	47 192.79	48 000.00	- 807.21	-2%
50101005921	20230908022214	2 x 4 seater Sedans (2023/2024)	20 000.00	19 090.00	20 000.00	- 910.00	-5%
50101005951	20230908022226	Generators	764 358.00	690 000.00	764 358.00	- 74 358.00	-10%
50101005961	20231205981822	SKIPS 2023 - 2024	217 391.00	170 000.00	217 391.00	- 47 391.00	-22%
50101006001	20231205981834	Erosion damage to culvert/outfall, Trichardt Stree	304 347.00	-	304 347.00	- 304 347.00	-100%
50101006011	20231205981837	Damage to gabion retainer Kerk Street bridge appro	130 435.00	-	130 435.00	- 130 435.00	-100%
50101006031	20240227072735	Railton High mast light	676 522.00	-	676 522.00	- 676 522.00	-100%
50101006041	20240227072738	Railton High mast light	200 000.00	-	200 000.00	- 200 000.00	-100%
50101006071	20240227072763	Barrydale Pump Station Fencing 2023/2024	136 000.00	107 074.00	136 000.00	- 28 926.00	-21%
50101006081	202402270727865	Railton sanitation upgrade, street front sewers	500 000.00	434 782.61	500 000.00	- 65 217.39	-13%
50101006091	202402270727884	Landfill site Bontebok Fencing 2023/2024	4 781 030.00	-	4 781 030.00	- 4 781 030.00	-100%
50101006101	20240227073039	Traffic: Machinery and Equipment 2023_2024	26 087.00	22 600.00	26 087.00	- 3 487.00	-13%
50101006111	20240227073130	Air-conditioning Libraries	126 740.00	71 789.98	126 740.00	- 54 950.02	-43%
50101006121	20240227073133	New Furniture (Insurance Claim)	100 000.00	25 550.00	100 000.00	- 74 450.00	-74%
50101006131	20240227073136	Replace stolen Air-conditioning Traffic Department	230 000.00	5 850.00	230 000.00	- 224 150.00	-97%
50101006141	20240227073195	New Computer Equipment (Insurance Claim)	600 000.00	507 171.03	600 000.00	- 92 828.97	-15%
50101006161	20240227073297	Railton Walkway Project	135 000.00	-	135 000.00	- 135 000.00	-100%
50101006171	20240227073356	Paving at Desmond Tutu Library (Back entrance)	210 000.00	183 518.75	210 000.00	- 26 481.25	-13%
50101006181	20240227073415	Gate Motor back entrance	35 000.00	31 830.11	35 000.00	- 3 169.89	-9%
50102000421	20220630054787	Swellendam (Railton): Bulk Water Reticulation and	3 899 000.00	2 642 080.31	3 899 000.00	- 1 256 919.69	-32%
50102000741	20230710032181	Upgrade of Irrigation pump station Suurbraak	300 000.00	-	300 000.00	- 300 000.00	-100%
50102000751	20230710032184	Swellendam (Railton): Upgrade of Bakenskop and Rai	4 612 174.00	4 584 348.74	4 612 174.00	- 27 825.26	-1%
50102000821	20230710032250	Barrydale mid reservoir booster pumpstation	380 000.00	200 793.45	380 000.00	- 179 206.55	-47%
50102000841	20230710032376	Water Machinery and Equipment 2023_2024	30 000.00	4 345.16	30 000.00	- 25 654.84	-86%
50102000891	20231205981810	Repairs to earth channel (Primary raw water storag	739 130.00	-	739 130.00	- 739 130.00	-100%
50102000901	20231205981813	Grootkloof 1 raw water inlet erosion	391 304.00	-	391 304.00	- 391 304.00	-100%
50102000911	20231205981816	Rietkuil new reservoir and supply link	1 739 130.00	135 334.00	1 739 130.00	- 1 603 796.00	-92%
50103000101	20210700991882	Upgrade of Telemetry (Swellendam) Conversion from	505 500.00	-	505 500.00	- 505 500.00	-100%
50103000231	20220630054820	Steps and channel grids with railings for Swellend	120 000.00	-	120 000.00	- 120 000.00	-100%
50103000241	20220630054823	New MCC with magflow for Swellendam waterworks fil	280 000.00	5 438.83	280 000.00	- 274 561.17	-98%
50103000441	20220630054925	Sewerage - Machinery and equipment	30 000.00	933.35	30 000.00	- 29 066.65	-97%
50103000531	20230305984775	Klipperivier Stainless steel safety Railings Repla	400 000.00	281 367.90	400 000.00	- 118 632.10	-30%

2.5 Financial Position

The breakdown of the financial position can be seen below:

2.5.1 Current Assets and Liabilities

Cash

Refer to PART 3 paragraph 2 for further detail on cash and cash equivalents for quarter three.

Trade and other payables

The trade and other payables amount to R63,8 million.

Breakdown	Prior year Balances	Year to date Balances
Payments received in advance	2 612 683.14	1 598 383.07
Salary control	-	-36 780.85
Trade payables	31 303 179.12	4 251 587.97
Un-identified deposits	-	26 714.97
Other payables	3 090 830.64	2 365 157.00
Unspent conditional grants	20 394 683.61	55 574 639.93
Total	57 401 376.51	63 779 702.09

2.5.2 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.

2.6 Cash Flow

The detail of this section can be found in Section 4 of this report Table C7 (Cashflow statement). The balance at the end of the period for the Cash Flow Statement amounts to R260,7 million.

3. IN-YEAR BUDGET STATEMENT TABLES

3.1 Monthly budget statement

3.1.1 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 - Quarter 4

Description	2022/23	Budget Year 2023/24										
	Audited Outcome	Original Budget	Adjusted Budget	Quarter 1	Quarter 2	Quarter 3	Quarter 4	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands												
Financial Performance												
Property rates	50 116	57 462	56 353	16 768	13 193	13 201	13 433	56 594	56 353	241	0%	56 353
Service charges	152 118	174 551	171 207	43 473	42 076	44 988	42 018	172 556	171 207	1 349	1%	171 207
Investment revenue	7 683	6 662	9 017	2 467	2 884	2 737	4 407	12 495	9 017	3 478	39%	9 017
Transfers and subsidies - Operational	55 889	117 848	157 979	20 185	34 591	32 691	25 887	113 355	157 979	(44 625)	-28%	157 979
Other own revenue	66 387	80 165	77 664	6 753	29 978	19 074	18 486	74 291	77 664	(3 373)	-4%	77 664
Total Revenue (excluding capital transfers and contributions)	332 192	436 688	472 221	89 646	122 723	112 691	104 230	429 290	472 221	(42 931)	-9%	472 221
Employee costs	108 484	142 965	137 761	27 503	32 823	29 242	29 062	118 631	137 761	(19 129)	-14%	137 761
Remuneration of Councillors	5 607	6 083	6 083	1 363	1 643	1 200	1 417	5 623	6 083	(460)	-8%	6 083
Depreciation and amortisation	16 157	16 178	20 463	4 044	4 044	6 071	4 720	18 880	20 463	(1 583)	-8%	20 463
Interest	8 847	6 301	8 671	1 528	480	966	53	3 027	8 671	(5 645)	-65%	8 671
Inventory consumed and bulk purchases	96 097	114 064	117 434	26 815	25 395	24 536	26 332	103 078	117 434	(14 356)	-12%	117 434
Transfers and subsidies	530	1 185	1 325	224	131	324	422	1 102	1 325	(223)	-17%	1 325
Other expenditure	91 993	169 284	205 939	9 335	50 233	46 545	43 465	149 578	205 939	(56 362)	-27%	205 939
Total Expenditure	327 716	456 060	497 677	70 812	114 749	108 885	105 472	399 918	497 677	(97 758)	-20%	497 677
Surplus/(Deficit)	4 476	(19 372)	(25 456)	18 834	7 973	3 806	(1 242)	29 372	(25 456)	54 828	-215%	(25 456)
Transfers and subsidies - capital (monetary allocations)	47 883	20 240	44 689	4 102	9 430	10 619	7 388	31 538	44 689	(13 150)	-29%	44 689
Transfers and subsidies - capital (in-kind)	-	4 781	4 781	-	-	-	-	-	4 781	(4 781)	-100%	4 781
Surplus/(Deficit) after capital transfers & contributions	52 360	5 649	24 014	22 936	17 403	14 424	6 147	60 910	24 014	36 896	154%	24 014
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	52 360	5 649	24 014	22 936	17 403	14 424	6 147	60 910	24 014	36 896	154%	24 014
Capital expenditure & funds sources												
Capital expenditure	61 115	46 330	74 903	4 720	10 188	13 972	18 492	47 372	74 903	(27 531)	-37%	74 903
Capital transfers recognised	48 102	25 021	49 535	4 102	9 430	10 718	11 820	36 069	49 535	(13 466)	-27%	49 535
Borrowing	7 211	3 598	5 717	-	180	1 284	2 026	3 489	5 717	(2 228)	-39%	5 717
Internally generated funds	4 654	17 712	19 651	618	578	1 971	4 646	7 814	19 651	(11 837)	-60%	19 651
Total sources of capital funds	59 967	46 330	74 903	4 720	10 188	13 972	18 492	47 372	74 903	(27 531)	-37%	74 903
Financial position												
Total current assets	165 895	137 537	143 822	148 118	31 462	66 414	(92 551)	153 444				143 822
Total non current assets	522 236	573 803	575 920	518 719	21 809	(4 328)	63 450	599 650				575 920
Total current liabilities	82 148	107 090	85 714	58 623	20 010	49 093	(40 310)	87 415				85 714
Total non current liabilities	119 446	123 392	126 313	108 788	9 042	(1 431)	2 327	118 726				126 313
Community wealth/Equity	486 442	480 859	507 715	512 603	11 428	14 424	8 897	547 352				507 715
Cash flows												
Net cash from (used) operating	214 731	20 244	42 519	89 316	(50 054)	79 459	(7 878)	110 841	42 519	(68 322)	-161%	402 401
Net cash from (used) investing	(56 565)	(41 932)	(74 526)	564	(8 830)	(15 442)	(9 437)	(33 145)	74 536	107 681	144%	74 536
Net cash from (used) financing	(5 349)	4 238	4 238	-	-	-	-	-	2 958	2 958	100%	3 545
Cash/cash equivalents at the month/year end	266 142	98 695	94 005	272 886	(58 889)	64 017	(17 315)	260 699	241 786	(18 912)	-8%	663 484
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days					121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis												
Total By Income Source	20 497	1 078	1 040	40 286	41 984	44 403	45 862	914	679	3 921	16 732	45 862
Creditors Age Analysis												
Total Creditors	-	-	-	32	1	58	-	-	-	-	-	-

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

WC034 Swellendam - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - Quarter 4

WC034 Swenlandam - Table C2 monthly Budget Statement - Financial Performance (Functional Classification) - Quarter 4													
Description	Ref	2022/23			Budget Year 2023/24								
		Audited Outcome	Original Budget	Adjusted Budget	Quarter 1	Quarter 2	Quarter 3	Quarter 4	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	36 203	28 192	22 434	16 670	103 499	103 507	(8)	0%	103 507
Executive and council		31 588	27 331	25 158	15 382	9 922	4 177	(2 320)	27 161	25 158	2 002	8%	25 158
Finance and administration		64 901	75 913	78 348	20 820	18 270	18 257	18 990	76 338	78 348	(2 010)	-3%	78 348
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-
Community and public safety		84 074	119 803	149 934	1 883	42 531	38 566	37 359	120 339	149 934	(29 595)	-20%	149 934
Community and social services		7 168	7 290	7 560	1 065	2 112	1 414	1 676	6 267	7 560	(1 292)	-17%	7 560
Sport and recreation		851	945	925	150	310	307	326	1 092	925	168	18%	925
Public safety		46 124	47 659	47 278	667	24 743	13 023	12 751	51 184	47 278	3 905	8%	47 278
Housing		29 931	63 910	94 171	-	15 366	23 822	22 607	61 795	94 171	(32 376)	-34%	94 171
Health		-	-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		9 542	8 473	11 403	1 162	1 221	5 128	3 965	11 477	11 403	74	1%	11 403
Planning and development		2 840	3 007	3 229	611	639	462	1 038	2 750	3 229	(479)	-15%	3 229
Road transport		6 701	5 466	8 174	552	581	4 666	2 927	8 726	8 174	552	7%	8 174
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-
Trading services		189 970	230 124	256 814	54 487	60 206	57 180	53 624	225 497	256 814	(31 317)	-12%	256 814
Energy sources		101 794	118 187	134 626	30 295	29 030	28 747	27 254	115 326	134 626	(19 300)	-14%	134 626
Water management		41 611	56 906	63 932	13 223	17 298	13 795	14 219	58 535	63 932	(5 397)	-8%	63 932
Waste water management		29 074	30 025	33 018	6 423	8 327	9 101	7 720	31 571	33 018	(1 447)	-4%	33 018
Waste management		17 492	25 006	25 238	4 545	5 550	5 538	4 431	20 064	25 238	(5 174)	-20%	25 238
Other	4	-	65	33	13	3	1	0	17	33	(16)	-47%	33
Total Revenue - Functional	2	380 076	461 709	521 690	93 748	132 152	123 310	111 619	460 829	521 690	(60 862)	-12%	521 690
Expenditure - Functional													
Governance and administration		85 034	105 613	108 371	5 327	37 720	22 546	18 922	84 515	108 371	(23 856)	-22%	108 371
Executive and council		27 286	21 860	22 626	1 936	7 718	5 178	4 573	19 404	22 626	(3 222)	-14%	22 626
Finance and administration		57 160	82 248	84 427	3 130	29 710	17 119	14 071	64 030	84 427	(20 397)	-24%	84 427
Internal audit		588	1 505	1 318	261	292	250	278	1 081	1 318	(237)	-18%	1 318
Community and public safety		69 002	136 621	152 131	12 409	39 864	35 330	38 193	125 796	152 131	(26 335)	-17%	152 131
Community and social services		8 621	11 141	10 679	2 759	2 165	2 066	2 592	9 581	10 679	(1 098)	-10%	10 679
Sport and recreation		11 339	12 371	12 338	4 859	1 408	2 882	2 795	11 945	12 338	(392)	-3%	12 338
Public safety		44 452	50 150	49 587	3 661	20 962	12 116	12 157	48 896	49 587	(691)	-1%	49 587
Housing		4 590	62 957	79 526	1 130	15 328	18 266	20 649	55 372	79 526	(24 154)	-30%	79 526
Health		1	1	1	0	0	0	0	1	1	-	-	1
Economic and environmental services		29 251	29 694	33 299	8 003	2 930	11 684	7 785	30 402	33 299	(2 897)	-9%	33 299
Planning and development		5 986	9 030	8 641	2 230	1 482	1 865	2 022	7 599	8 641	(1 042)	-12%	8 641
Road transport		22 538	20 020	23 813	5 774	1 293	9 424	5 668	22 158	23 813	(1 654)	-7%	23 813
Environmental protection		726	644	845	-	155	395	95	645	845	(200)	-24%	845
Trading services		143 935	182 761	202 644	44 851	34 142	39 325	40 322	158 640	202 644	(44 004)	-22%	202 644
Energy sources		93 702	112 790	130 272	24 652	26 138	25 283	25 727	101 801	130 272	(28 471)	-22%	130 272
Water management		17 393	26 334	28 229	8 002	3 055	5 067	6 351	22 475	28 229	(5 754)	-20%	28 229
Waste water management		14 656	21 290	21 997	7 098	2 584	5 056	4 421	19 159	21 997	(2 837)	-13%	21 997
Waste management		18 184	22 346	22 147	5 098	2 364	3 920	3 823	15 205	22 147	(6 943)	-31%	22 147
Other		494	1 371	1 231	220	95	-	250	565	1 231	(666)	-54%	1 231
Total Expenditure - Functional	3	327 716	456 060	497 677	70 812	114 749	108 885	105 472	399 918	497 677	(97 758)	-20%	497 677
Surplus/ (Deficit) for the year		52 360	5 649	24 014	22 936	17 403	14 424	6 147	60 910	24 014	36 896	154%	24 014

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.

3.1.3 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.

Statement - Financial Performance (revenue and expenditure by municipal vote) - Quarter 4

Statement - Financial Performance (Revenue and Expenditure by municipal vote) - Quarter 4														
Vote Description	Ref	2022/23				Budget Year 2023/24								
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	Quarter 1	Quarter 2	Quarter 3	Quarter 4	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands														
Revenue by Vote	1													
Vote 1 - Municipal Manager		2 593	—	290	(658)	—	30	120	(1 381)	150	290	(140)	-48.3%	290
Vote 2 - CORPORATE SERVICES		31 426	37 190	35 377	(658)	16 382	11 081	5 126	(1 381)	31 208	35 377	(4 169)	-11.8%	35 377
Vote 3 - FINANCE SERVICES		61 834	68 337	70 408	6 374	20 263	17 550	17 443	18 802	74 057	70 408	3 649	5.2%	70 408
Vote 4 - ENGINEERS SERVICE		179 342	206 888	236 390	18 532	50 356	55 109	56 181	51 931	213 578	236 390	(22 813)	-9.7%	236 390
Vote 5 - COMMUNITY SERVICES		58 176	96 493	127 224	13 011	5 608	23 297	31 067	29 182	89 154	127 224	(38 070)	-29.9%	127 224
Vote 6 - COMMUNITY SERVICES CONTINUED		46 706	52 801	52 001	12 425	1 139	25 084	13 374	13 084	52 681	52 001	680	1.3%	52 001
Total Revenue by Vote	2	380 076	461 709	521 690	49 684	93 748	132 152	123 310	111 619	460 829	521 690	(60 862)	-11.7%	521 690
Expenditure by Vote	1													
Vote 1 - Municipal Manager		5 930	10 154	9 224	1 481	1 284	1 794	1 423	2 475	6 977	9 224	(2 247)	-24.4%	9 224
Vote 2 - CORPORATE SERVICES		38 454	45 529	47 138	2 735	7 408	9 323	8 358	7 294	32 383	47 138	(14 756)	-31.3%	47 138
Vote 3 - FINANCE SERVICES		30 912	40 536	43 400	3 136	7 548	11 798	10 414	7 865	37 625	43 400	(5 775)	-13.3%	43 400
Vote 4 - ENGINEERS SERVICE		156 342	191 674	212 984	18 900	41 067	41 268	46 469	43 148	171 952	212 984	(41 031)	-19.3%	212 984
Vote 5 - COMMUNITY SERVICES		52 430	118 877	135 872	15 099	11 052	28 987	30 197	32 773	103 008	135 872	(32 864)	-24.2%	135 872
Vote 6 - COMMUNITY SERVICES CONTINUED		43 648	49 290	49 058	10 256	2 452	21 580	12 024	11 916	47 972	49 058	(1 085)	-2.2%	49 058
Total Expenditure by Vote	2	327 716	456 060	497 677	51 607	70 812	114 749	108 886	105 472	399 918	497 677	(97 758)	-19.6%	497 677
Surplus/ (Deficit) for the year	2	52 360	5 649	24 014	(1 923)	22 936	17 403	14 425	6 147	60 910	24 014	36 896	153.6%	24 014

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

WC034 Swellendam - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - Quarter 4

Description		Ref	2022/23	Budget Year 2023/24										
			Audited Outcome	Original Budget	Adjusted Budget	Quarter 1	Quarter 2	Quarter 3	Quarter 4	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands														
Revenue														
Exchange Revenue			173 667	191 584	192 615	48 649	47 500	53 100	49 149	198 398	192 615	5 783	3%	192 615
Service charges - Electricity			97 473	113 936	113 655	29 806	27 648	27 624	26 749	111 827	113 655	(1 829)	-2%	113 655
Service charges - Water			22 509	25 388	22 415	5 063	5 921	7 185	6 071	24 240	22 415	1 825	8%	22 415
Service charges - Waste Water Management			19 386	20 521	20 497	4 934	4 872	6 405	5 682	21 893	20 497	1 396	7%	20 497
Service charges - Waste management			12 749	14 707	14 639	3 671	3 635	3 775	3 515	14 596	14 639	(43)	0%	14 639
Sale of Goods and Rendering of Services			2 900	2 736	2 889	726	888	745	864	3 222	2 889	333	12%	2 889
Agency services			2 728	3 062	2 817	665	523	913	585	2 686	2 817	(131)	-5%	2 817
Interest			—	—	—	—	—	—	—	—	—	—	—	—
Interest earned from Receivables			1 855	1 880	1 709	411	444	449	361	1 665	1 709	(45)	-3%	1 709
Interest earned from Current and Non Current Assets			7 681	6 660	9 015	2 467	2 884	2 737	4 405	12 493	9 015	3 478	39%	9 015
Dividends			2	2	2	—	—	—	2	2	2	(0)	-8%	2
Rent on Land			—	—	—	—	—	—	—	—	—	—	—	—
Rental from Fixed Assets			916	867	1 046	315	146	120	116	697	1 046	(349)	-33%	1 046
Licence and permits			1 300	1 410	1 230	319	301	337	324	1 281	1 230	51	4%	1 230
Operational Revenue			4 166	415	2 698	273	237	2 810	475	3 796	2 698	1 097	41%	2 698
Non-Exchange Revenue			158 526	245 104	279 606	40 997	75 222	59 591	55 082	230 892	279 606	(48 714)	-17%	279 606
Property rates			50 116	57 462	56 353	16 768	13 193	13 201	13 433	56 594	56 353	241	0%	56 353
Surcharges and Taxes			955	994	960	240	240	239	236	954	960	(5)	-1%	960
Fines, penalties and forfeits			42 514	47 744	47 278	6	24 222	12 110	12 219	48 556	47 278	1 279	3%	47 278
Licence and permits			—	—	—	—	—	—	—	—	—	—	—	—
Transfer and subsidies - Operational			55 889	117 848	157 979	20 185	34 591	32 691	25 887	113 355	157 979	(44 625)	-28%	157 979
Interest			325	324	387	117	82	104	91	393	387	6	1%	387
Fuel Levy			—	—	—	—	—	—	—	—	—	—	—	—
Operational Revenue			3 314	3 487	3 433	870	855	838	827	3 390	3 433	(43)	-1%	3 433
Gains on disposal of Assets			334	4 399	5	564	1 502	—	443	2 509	5	2 504	50082%	5
Other Gains			5 080	12 847	13 211	2 248	537	410	1 946	5 141	13 211	(8 070)	-61%	13 211
Discontinued Operations			—	—	—	—	—	—	—	—	—	—	—	—
Total Revenue (excluding capital transfers and contributions)			332 192	436 688	472 221	89 646	122 723	112 691	104 230	429 290	472 221	(42 931)	-9%	472 221
Expenditure By Type														
Employ ee related costs			108 484	142 965	137 761	27 503	32 823	29 242	29 062	118 631	137 761	(19 129)	-14%	137 761
Remuneration of councillors			5 607	6 083	6 083	1 363	1 643	1 200	1 417	5 623	6 083	(460)	-8%	6 083
Bulk purchases - electricity			79 694	95 137	97 690	22 512	21 381	21 107	21 840	86 840	97 690	(10 850)	-11%	97 690
Inventory consumed			16 403	18 928	19 745	4 303	4 014	3 430	4 493	16 238	19 745	(3 506)	-18%	19 745
Debt impairment			8 629	29 302	18 996	—	12 050	6 025	6 025	24 100	18 996	5 104	27%	18 996
Depreciation and amortisation			16 157	16 178	20 463	4 044	4 044	6 071	4 720	18 880	20 463	(1 583)	-8%	20 463
Interest			8 847	6 301	8 671	1 528	480	966	53	3 027	8 671	(5 645)	-65%	8 671
Contracted services			29 358	95 295	114 750	3 106	22 584	28 184	29 379	83 252	114 750	(31 498)	-27%	114 750
Transfers and subsidies			530	1 185	1 325	224	131	324	422	1 102	1 325	(223)	-17%	1 325
Irrecover able debts written off			26 793	13 613	24 669	—	6 500	3 250	3 250	13 000	24 669	(11 669)	-47%	24 669
Operational costs			26 162	30 932	47 525	6 229	9 099	9 086	4 811	29 225	47 525	(18 300)	-39%	47 525
Losses on Disposal of Assets			1 052	129	—	—	—	—	—	—	—	—	—	—
Other Losses			—	12	—	—	—	—	—	—	—	—	—	—
Total Expenditure			327 716	456 060	497 677	70 812	114 749	108 885	105 472	399 918	497 677	(97 758)	-20%	497 677
Surplus/(Deficit)			4 476	(19 372)	(25 456)	18 834	7 973	3 806	(1 242)	29 372	(25 456)	54 828	(0)	(25 456)
Transfers and subsidies - capital (monetary allocations)			47 883	20 240	44 689	4 102	9 430	10 619	7 388	31 538	44 689	(13 150)	(0)	44 689
Transfers and subsidies - capital (in-kind)			—	4 781	4 781	—	—	—	—	—	4 781	(4 781)	(0)	4 781
Surplus/(Deficit) after capital transfers & contributions			52 360	5 649	24 014	22 936	17 403	14 424	6 147	60 910	24 014			24 014
Income Tax			—	—	—	—	—	—	—	—	—	—	—	—
Surplus/(Deficit) after income tax			52 360	5 649	24 014	22 936	17 403	14 424	6 147	60 910	24 014			24 014
Share of Surplus/(Deficit) attributable to Joint Venture			—	—	—	—	—	—	—	—	—	—	—	—
Share of Surplus/(Deficit) attributable to Minorities			—	—	—	—	—	—	—	—	—	—	—	—
Surplus/(Deficit) attributable to municipality			52 360	5 649	24 014	22 936	17 403	14 424	6 147	60 910	24 014			24 014
Share of Surplus/(Deficit) attributable to Associate			—	—	—	—	—	—	—	—	—	—	—	—
Intercompany/Parent subsidiary transactions			—	—	—	—	—	—	—	—	—	—	—	—
Surplus/(Deficit) for the year			52 360	5 649	24 014	22 936	17 403	14 424	6 147	60 910	24 014			24 014

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.

3.1.5 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) - Quarter 4

Vote Description	Ref	2022/23	Budget Year 2023/24										Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Quarter 1	Quarter 2	Quarter 3	Quarter 4	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	
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	25 197	3 679	5 180	2 464	5 584	16 907	25 197	(8 290)	-33%	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	3 679	5 180	2 464	5 584	16 907	25 197	(8 290)	-33%	25 197
Single Year expenditure appropriation	2												
Vote 1 - Municipal Manager		1 765	20	20	–	–	–	20	20	20	(0)	-2%	20
Vote 2 - CORPORATE SERVICES		47	1 003	1 298	–	44	28	454	525	1 298	(773)	-60%	1 298
Vote 3 - FINANCE SERVICES		2 152	2 660	2 100	408	261	513	529	1 711	2 100	(389)	-19%	2 100
Vote 4 - ENGINEERS SERVICE		36 185	16 139	35 043	606	4 362	1 780	15 431	22 178	35 043	(12 865)	-37%	35 043
Vote 5 - COMMUNITY SERVICES		2 999	5 605	10 533	9	317	85	5 080	5 491	10 533	(5 042)	-48%	10 533
Vote 6 - COMMUNITY SERVICES CONTINUED		922	736	712	19	24	19	479	541	712	(171)	-24%	712
Total Capital single-year expenditure	4	44 071	26 162	49 705	1 041	5 008	2 424	21 992	30 465	49 705	(19 241)	-39%	49 705
Total Capital Expenditure	3	61 115	46 330	74 903	4 720	10 188	4 888	27 576	47 372	74 903	(27 531)	-37%	74 903
Capital Expenditure - Functional Classification													
Governance and administration		2 277	2 918	2 529	416	283	541	632	1 871	2 529	(658)	-26%	2 529
Executive and council		–	8	9	–	7	–	7	9	9	(2)	-24%	9
Finance and administration		2 277	2 910	2 520	416	276	541	632	1 864	2 520	(656)	-26%	2 520
Internal audit		–	–	–	–	–	–	–	–	–	–	–	–
Community and public safety		2 573	1 218	5 843	27	156	48	5 333	5 564	5 843	(280)	-5%	5 843
Community and social services		649	195	463	–	30	0	338	368	463	(95)	-20%	463
Sport and recreation		1 495	332	200	9	107	1	70	186	200	(14)	-7%	200
Public safety		429	641	687	19	–	19	479	516	687	(171)	-25%	687
Housing		–	50	4 494	–	19	28	4 446	4 494	4 494	(1)	0%	4 494
Health		–	–	–	–	–	–	–	–	–	–	–	–
Economic and environmental services		27 250	7 418	9 069	–	52	–	2 627	2 679	9 069	(6 391)	-70%	9 069
Planning and development		1 765	783	918	–	29	–	382	411	918	(506)	-55%	918
Road transport		25 485	6 635	8 152	–	23	–	2 245	2 268	8 152	(5 884)	-72%	8 152
Environmental protection		–	–	–	–	–	–	–	–	–	–	–	–
Trading services		29 014	34 777	57 461	4 277	9 698	4 299	18 985	37 259	57 461	(20 203)	-35%	57 461
Energy sources		242	2 914	11 889	169	189	871	6 865	8 093	11 889	(3 796)	-32%	11 889
Water management		18 449	20 696	31 306	4 103	8 372	2 494	10 347	25 316	31 306	(5 990)	-19%	31 306
Waste water management		9 052	5 963	8 873	5	958	878	1 547	3 389	8 873	(5 485)	-62%	8 873
Waste management		1 271	5 202	5 393	–	179	56	226	461	5 393	(4 932)	-91%	5 393
Other		–	–	–	–	–	–	–	–	–	–	–	–
Total Capital Expenditure - Functional Classification	3	61 115	46 330	74 903	4 720	10 188	4 888	27 576	47 372	74 903	(27 531)	-37%	74 903
Funded by:													
National Government		16 769	16 183	23 846	4 102	8 370	2 493	7 137	22 102	23 846	(1 744)	-7%	23 846
Provincial Government		30 835	8 838	25 163	–	1 060	870	11 580	13 510	25 163	(11 653)	-46%	25 163
District Municipality		498	–	526	–	–	98	360	457	526	(69)	-13%	526
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm		–	–	–	–	–	–	–	–	–	–	–	–
Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)		–	–	–	–	–	–	–	–	–	–	–	–
Transfers recognised - capital		48 102	25 021	49 535	4 102	9 430	3 460	19 077	36 069	49 535	(13 466)	-27%	49 535
Borrowing	6	7 211	3 598	5 717	–	180	263	3 047	3 489	5 717	(2 228)	-39%	5 717
Internally generated funds		4 654	17 712	19 651	618	578	1 165	5 452	7 814	19 651	(11 837)	-60%	19 651
Total Capital Funding	7	59 967	46 330	74 903	4 720	10 188	4 888	27 576	47 372	74 903	(27 531)	-37%	74 903

3.1.6 Table C6: Monthly Budget Statement – Financial Position

WC034 Swellendam - Table C6 Monthly Budget Statement - Financial Position - Quarter 4

Description	Ref	2022/23		Budget Year 2023/24						
		Audited Outcome	Original Budget	Adjusted Budget	Quarter 1	Quarter 2	Quarter 3	Quarter 4	YearTD Actual	Full Year Forecast
R thousands	1									
ASSETS										
Current assets										
Cash and cash equivalents		121 773	89 968	83 671	119 097	126 749	193 545	107 230	107 230	83 671
Trade and other receivables from exchange transactions		15 090	6 332	20 592	15 064	21 709	24 104	18 510	18 510	20 592
Receivables from non-ex change transactions		15 404	19 641	18 896	970	16 638	16 281	15 058	15 058	18 896
Current portion of non-current receivables		10	43	10	48	10	10	10	10	10
Inventory		5 457	7 170	8 819	8 894	8 513	8 592	6 109	6 109	8 819
VAT		7 425	17 527	14 802	7 014	8 929	6 430	5 792	5 792	14 802
Other current assets		735	(3 145)	(2 968)	(2 968)	(2 968)	(2 968)	735	735	(2 968)
Total current assets		165 895	137 537	143 822	148 118	179 580	245 995	153 444	153 444	143 822
Non current assets										
Investments		–	–	–	–	12 229	–	48 921	48 921	–
Investment property		10 933	11 353	10 875	11 419	10 904	10 889	10 875	10 875	10 875
Property, plant and equipment		509 492	561 418	564 173	506 638	516 431	524 393	538 225	538 225	564 173
Biological assets		–	–	–	–	–	–	–	–	–
Living and non-living resources		–	–	–	–	–	–	–	–	–
Heritage assets		171	171	171	171	171	171	171	171	171
Intangible assets		567	284	384	443	475	430	384	384	384
Trade and other receivables from exchange transactions		777	423	–	(181)	–	–	778	778	–
Non-current receivables from non-ex change transactions		58	–	79	79	79	79	58	58	79
Other non-current assets		238	155	238	150	238	238	238	238	238
Total non current assets		522 236	573 803	575 920	518 719	540 528	536 200	599 650	599 650	575 920
TOTAL ASSETS		688 131	711 341	719 742	666 837	720 108	782 195	753 094	753 094	719 742
LIABILITIES										
Current liabilities										
Bank overdraft		–	–	–	–	–	–	–	–	–
Financial liabilities		4 609	2 982	4 568	3 030	4 609	4 609	4 609	4 609	4 568
Consumer deposits		4 283	4 721	4 923	4 266	4 594	4 688	4 790	4 790	4 923
Trade and other payables from exchange transactions		36 912	46 414	52 876	7 280	11 782	12 451	9 100	9 100	52 876
Trade and other payables from non-ex change transactions		20 395	10 646	(6 794)	24 980	36 865	88 189	55 575	55 575	(6 794)
Provision		13 977	21 111	17 699	14 579	13 959	13 856	13 837	13 837	17 699
VAT		1 973	21 216	12 441	4 486	6 823	3 932	(495)	(495)	12 441
Other current liabilities		–	–	–	–	–	–	–	–	–
Total current liabilities		82 148	107 090	85 714	58 623	78 632	127 725	87 415	87 415	85 714
Non current liabilities										
Financial liabilities		24 604	27 980	23 971	24 354	22 988	21 558	23 884	23 884	23 971
Provision		65 380	63 875	70 072	55 706	65 380	65 380	65 380	65 380	70 072
Long term portion of trade payables		–	–	–	–	–	–	–	–	–
Other non-current liabilities		29 462	31 537	32 270	28 729	29 462	29 462	29 462	29 462	32 270
Total non current liabilities		119 446	123 392	126 313	108 788	117 830	116 400	118 726	118 726	126 313
TOTAL LIABILITIES		201 594	230 482	212 026	167 411	196 463	244 125	206 142	206 142	212 026
NET ASSETS	2	486 537	480 859	507 715	499 426	523 646	538 070	546 952	546 952	507 715
COMMUNITY WEALTH/EQUITY										
Accumulated Surplus/(Deficit)		461 370	477 359	482 643	505 530	500 156	516 303	530 094	530 094	482 643
Reserves and funds		25 072	3 500	25 072	7 073	23 875	22 151	17 258	17 258	25 072
Other		–	–	–	–	–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	486 442	480 859	507 715	512 603	524 031	538 455	547 352	547 352	507 715

3.1.7 Table C7: Monthly Budget Statement - Cash Flow

WC034 Swellendam - Table C7 Monthly Budget Statement - Cash Flow - Quarter 4

WC034 Swelandam - Table C7: Monthly Budget Statement - Cash Flow - Quarter 4													
Description	Ref	2022/23			Budget Year 2023/24								
		Audited Outcome	Original Budget	Adjusted Budget	Quarter 1	Quarter 2	Quarter 3	Quarter 4	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	13 027	11 946	12 074	12 069	49 116	54 884	(5 768)	-11%	54 884
Service charges		174 725	172 979	173 394	45 089	45 966	46 976	49 338	187 368	173 394	13 974	8%	173 394
Other revenue		8 204	20 129	22 410	1 727	2 905	4 323	4 737	13 692	22 410	(8 718)	-39%	22 410
Transfers and Subsidies - Operational		48 198	117 848	153 740	20 620	42 387	77 877	0	140 885	153 740	(12 855)	-8%	153 740
Transfers and Subsidies - Capital		26 421	20 240	24 791	–	–	4 446	–	4 446	24 791	(20 345)	-82%	24 791
Interest		20 143	8 864	9 015	2 476	2 501	1 659	2 707	9 344	9 015	329	4%	9 015
Dividends		–	2	2	–	–	–	2	2	2	(0)	-8%	2
Payments													
Suppliers and employees		(123 906)	(372 986)	(390 963)	6 377	(155 760)	(67 896)	(76 732)	(294 012)	(390 963)	(96 951)	25%	(31 082)
Interest		36	(3 164)	(3 164)	–	–	–	–	–	(3 164)	(3 164)	100%	(3 164)
Transfers and Subsidies		–	(925)	(1 590)	–	–	–	–	–	(1 590)	(1 590)	100%	(1 590)
NET CASH FROM/(USED) OPERATING ACTIVITIES		214 731	20 244	42 519	89 316	(50 054)	79 459	(7 879)	110 841	42 519	(68 322)	-161%	402 401
CASH FLOWS FROM INVESTING ACTIVITIES													
Receipts													
Proceeds on disposal of PPE		4 179	4 399	5	564	1 502	–	443	2 509	5	2 504	50082%	5
Decrease (increase) in non-current receivables		486	–	–	–	–	–	1	1	–	1	0%	–
Decrease (increase) in non-current investments		–	–	–	–	–	–	12 234	12 234	–	12 234	0%	–
Payments													
Capital assets		(61 230)	(46 330)	(74 531)	–	(10 333)	(15 442)	(22 115)	(47 889)	74 531	122 420	164%	74 531
NET CASH FROM/(USED) INVESTING ACTIVITIES		(56 565)	(41 932)	(74 526)	564	(8 830)	(15 442)	(9 437)	(33 145)	74 536	107 681	144%	74 536
CASH FLOWS FROM FINANCING ACTIVITIES													
Receipts													
Short term loans		–	–	–	–	–	–	–	–	–	–	–	–
Borrowing long term/refinancing		(5 500)	3 598	3 598	–	–	–	–	–	3 598	(3 598)	-100%	3 598
Increase (decrease) in consumer deposits		152	640	640	–	–	–	–	–	(640)	640	-100%	(53)
Payments													
Repayment of borrowing		–	–	–	–	–	–	–	–	–	–	–	–
NET CASH FROM/(USED) FINANCING ACTIVITIES		(5 349)	4 238	4 238	–	–	–	–	–	2 958	2 958	100%	3 545
NET INCREASE/ (DECREASE) IN CASH HELD													
		152 817	(17 450)	(27 768)	89 879	(58 885)	(64 017)	110 719	77 696	120 013			480 481
Cash/cash equivalents at beginning:		113 324	116 145	121 773	183 007	(4)	–	–	183 003	121 773			183 003
Cash/cash equivalents at month/year end:		266 142	98 695	94 005	272 886	(58 889)	(64 017)	110 719	260 699	241 786			663 484

PART 2 – SUPPORTING DOCUMENTATION

4. 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 June 2024 are R45,9 million of which 50,9% is older than 90 days.

The debtors increased in quarter 4 by R 1,5 million when compared to quarter three.

WC034 Swellendam - Supporting Table SC3 Monthly Budget Statement - aged debtors - Quarter 4

JVC034 Swenendam - Supporting Table SC3 Monthly Budget Statement - aged debtors - Quarter 4															
Description	NT Code	Budget Year 2023/24										Total	Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr						
R thousands															
Debtors Age Analysis By Income Source															
Trade and Other Receivables from Exchange Transactions - Water	1200	1	–	0	9	3	0	1	247	261	260	–	–		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	8 024	55	49	67	42	34	173	1 065	9 508	1 381	–	–		
Receivables from Non-exchange Transactions - Property Rates	1400	7 940	421	370	348	344	249	1 251	5 104	16 027	7 296	–	–		
Receivables from Exchange Transactions - Waste Water Management	1500	2 562	251	247	231	215	165	908	3 315	7 894	4 834	–	–		
Receivables from Exchange Transactions - Waste Management	1600	1 910	192	233	171	164	126	668	2 249	5 713	3 378	–	–		
Receivables from Exchange Transactions - Property Rental Debtors	1700	35	–	–	1	–	–	23	37	96	61	–	–		
Interest on Arrear Debtor Accounts	1810	108	46	56	78	86	45	337	3 714	4 470	4 260	–	–		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–	–	–		
Other	1900	(82)	113	85	95	61	60	560	1 001	1 892	1 776	–	–		
Total By Income Source	2000	20 497	1 078	1 040	1 001	914	679	3 921	16 732	45 862	23 247	–	–		
2022/23 - totals only															
Debtors Age Analysis By Customer Group															
Organs of State	2200	1 461	6	6	6	6	5	34	566	2 091	617	–	–		
Commercial	2300	7 063	23	29	12	10	10	48	278	7 473	358	–	–		
Households	2400	11 280	980	963	947	849	633	3 665	15 446	34 762	21 539	–	–		
Other	2500	693	69	42	36	50	32	174	442	1 537	734	–	–		
Total By Customer Group	2600	20 497	1 078	1 040	1 001	914	679	3 921	16 732	45 862	23 247	–	–		

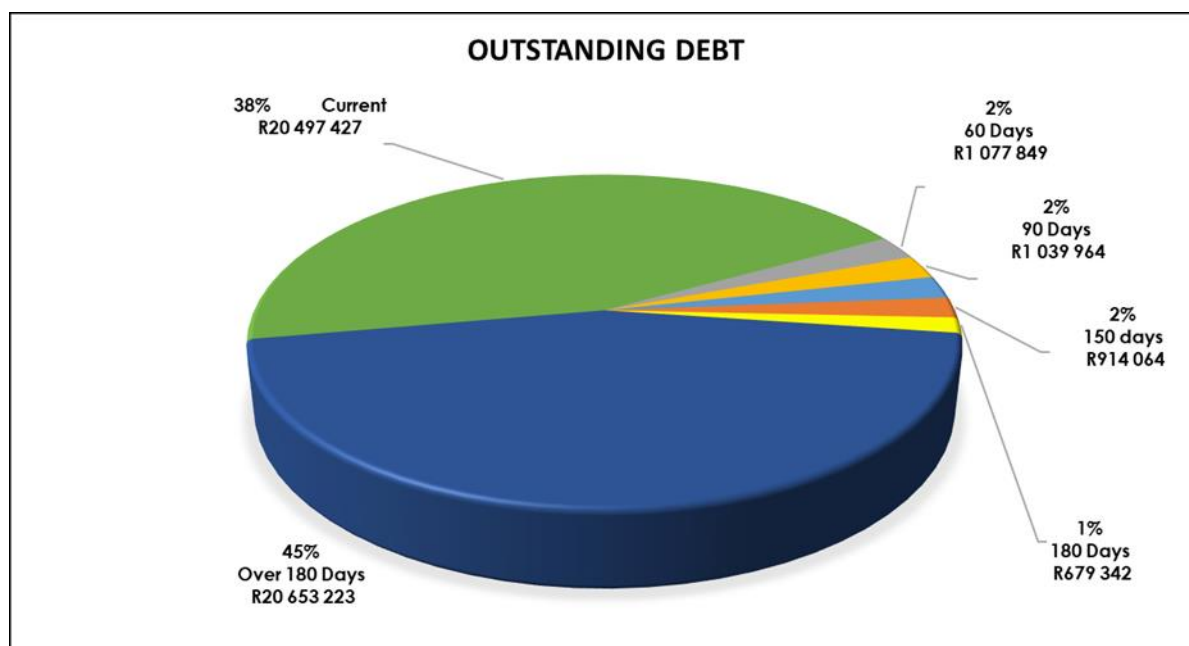


Figure 4 – Outstanding Debtors

5. CREDITORS' ANALYSIS

At the time of monthly reporting all creditors were paid for the month of June 2024. The final aged creditors analysis with accrued payables will reflect with the finalization of the Annual Financial Statements.

WC034 Swellendam - Supporting Table SC4 Monthly Budget Statement - aged creditors - Quarter 4

Description	NT Code	Budget Year 2023/24								
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total
R thousands										
Creditors Age Analysis By Customer Type										
Bulk Electricity	0100	➡	➡	➡	➡	➡	➡	➡	➡	➡
Bulk Water	0200	➡	➡	➡	➡	➡	➡	➡	➡	➡
PAYE deductions	0300	➡	➡	➡	➡	➡	➡	➡	➡	➡
VAT (output less input)	0400	➡	➡	➡	➡	➡	➡	➡	➡	➡
Pensions / Retirement deductions	0500	➡	➡	➡	➡	➡	➡	➡	➡	➡
Loan repayments	0600	➡	➡	➡	➡	➡	➡	➡	➡	➡
Trade Creditors	0700	➡	➡	➡	➡	➡	➡	➡	➡	➡
Auditor General	0800	➡	➡	➡	➡	➡	➡	➡	➡	➡
Other	0900	➡	➡	➡	➡	➡	➡	➡	➡	➡
Total By Customer Type	1000	➡	➡	➡	➡	➡	➡	➡	➡	➡

6. INVESTMENT PORTFOLIO ANALYSIS

Compared to 31 March 2024 (Quarter 3) investments increased with R67,0 million. New investments to the amount of R86,5 million was made and investments to the amount of R20,6 million was withdrawn up to quarter four. Interest to the amount of R1,141 million realised on the investments up to quarter four.

WC034 Swellendam - Supporting Table SC5 Monthly Budget Statement - investment portfolio - Quarter 4

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate *	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands		Yrs/Months												
Municipality														
Nedbank		91 Days	91 Days	Y	F	8.97	N/A	N/A	18/07/2024	(0)	97	0	9 000	9 097
Absa Bank		183 Days	183 Days	Y	V	9.6	N/A	N/A	18/10/2024	-	139	0	12 000	12 139
Absa Bank		Call	Call	Y	V	8.9	N/A	N/A	Unknown	20 517	306	0	-	20 823
Absa Bank		183 Days	183 Days	Y	F	9.6	N/A	N/A	18/10/2024	-	139	0	12 000	12 139
Standard Bank		123 Days	123 Days	Y	F	9.275	N/A	N/A	19/08/2024	-	134	0	12 000	12 134
Standard Bank		153 Days	153 Days	Y	F	9.375	N/A	N/A	18/09/2024	-	136	0	12 000	12 136
Nedbank		91 Days	91 Days	Y	F	8.97	N/A	N/A	18/07/2024	(0)	97	0	9 000	9 097
Absa Bank		31 Days	31 Days	Y	F	7.25	N/A	N/A	13/06/2024	5 132	43	(10 288)	5 113	0
Absa Bank		8 Days	8 Days	Y	F	7.25	N/A	N/A	21/06/2024	-	40	(10 265)	10 226	-
Absa Bank		31 Days	31 Days	Y	F	7.25	N/A	N/A	22/07/2024	-	10	0	5 113	5 123
Municipality sub-total										25 649	1 141	(20 553)	86 452	92 688
Entities														
-		-	-						-	-	-		-	-
-		-	-						-	-	-		-	-
-		-	-						-	-	-		-	-
-		-	-						-	-	-		-	-
-		-	-						-	-	-		-	-
-		-	-						-	-	-		-	-
-		-	-						-	-	-		-	-
-		-	-						-	-	-		-	-
-		-	-						-	-	-		-	-
-		-	-						-	-	-		-	-
Entities sub-total										-	-		-	-
TOTAL INVESTMENTS AND INTEREST	2									25 649	1 141		86 452	92 688

7. ALLOCATION AND GRANT RECEIPTS AND EXPENDITURE

7.1 Supporting table SC6 – Grant receipts

WC034 Swellendam - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - Quarter 4													
Description	Ref	Budget Year 2023/24											
		2022/23 Audited Outcome	Original Budget	Adjusted Budget	Quarter 1	Quarter 2	Quarter 3	Quarter 4	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	51 962	20 942	15 915	12 718	2 319	51 893	51 962	(69)	-0.1%	51 962
Local Government Equitable Share		35 471	43 487	43 487	18 120	14 142	11 225	-	43 487	43 487	-		43 487
Expanded public works programme integrated grant for municipalities		1 682	1 541	1 541	386	693	462	-	1 541	1 541	-		1 541
Municipal Infrastructure Grant		2 150	2 328	4 473	620	748	716	2 319	4 404	4 473	(69)	-1.5%	4 473
Integrated National Electrification Programme (municipal) grant		765	-	-	-	-	-	-	-	-	-		-
Local government financial management grant		1 720	1 770	1 770	1 770	-	-	-	1 770	1 770	-		1 770
Municipal Disaster Relief Grant		-	-	-	-	-	-	-	-	-	-		-
Water Services Infrastructure Grant	3	940	769	692	46	332	314	-	692	692	(0)	0.0%	692
Energy Efficiency and Demand Side Management Grant		391	-	-	-	-	-	-	-	-	-		-
Provincial Government:		17 853	67 407	101 804	2 148	90	63 581	32 606	98 425	101 804	(3 379)	-3.3%	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	-	-	-	-	-	50	(50)	-100.0%	50
SETA		391	-	-	34	90	-	-	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	-	-	66 590	-	66 590	67 365	(775)	-1.1%	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	2 114	-	3 948	-	6 062	6 062	-		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	-	-	-	-	-	2 678	(2 678)	-100.0%	2 678
Municipal Library Support Fund Grant		-	-	-	-	-	-	-	-	-	-		-
Emergency Municipal loadshedding relief grant		-	-	-	-	-	-	-	-	-	-		-
Western Cape Financial Management Capacity Building Grant		-	-	200	-	-	200	-	200	200	-		200
Municipal Intervention Grant		-	-	-	-	-	-	-	-	-	-		-
Provincial contribution towards exelceration of housing delivery		82	326	23 761	-	-	23 761	-	23 761	23 761	(0)	0.0%	23 761
Regional Socio Economic Project Programme		-	387	387	-	-	387	-	387	387	-		387
Municipal Water Resilience Grant		-	-	1 199	-	-	1 199	-	1 199	1 199	-		1 199
Municipal Service Delivery and Capacity Grant		-	-	101	-	-	101	-	101	101	-		101
Other grant providers:		20	546	966	23 090	(22 956)	135	289	558	966	(408)	-42.3%	966
WESGRO		-	-	-	-	-	-	-	-	-	-		-
Service SETA		20	171	408	-	135	-	-	135	408	(274)	-67.0%	408
SETA		-	375	484	-	-	-	228	228	484	-		484
Overberg District Safety Forum Grant		-	-	9	-	-	-	130	130	9	-		9
Joint District and Metro Approach Grant		-	-	65	-	-	-	65	65	65	-		65
Other grant providers:		-	-	-	-	-	-	-	-	-	-		-
Total Operating Transfers and Grants	5	60 992	117 848	154 732	23 090	48 644	76 460	2 683	150 876	154 732	(3 856)	-2.5%	153 432
Capital Transfers and Grants													
National Government:		24 190	16 183	14 932	3 251	7 197	6 871	(2 319)	15 001	14 932	69	0.5%	14 932
Local Government Equitable Share		-	-	-	-	-	-	-	-	-	-		-
Municipal Infrastructure Grant		10 212	11 059	10 319	2 947	4 986	4 775	(2 319)	10 388	10 319	69	0.7%	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	304	2 211	2 097	-	4 612	4 612	(0)	0.0%	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	-	2 522	11 582	-	14 104	14 855	(752)	-5.1%	13 116
Human Settlement Development		40 916	1 100	5 546	-	-	4 794	-	4 794	5 546	(752)	-13.6%	5 546
Community Library Services Grant		-	-	-	-	-	-	-	-	-	-		-
Development of Sports and Recreation Facilities		261	-	-	-	-	-	-	-	-	-		-
WESGRO		-	-	-	-	-	-	-	-	-	-		-
Maintenance of Water Supply Infrastructure		-	-	-	-	-	-	-	-	-	-		-
Municipal Replacement Fund		-	-	372	-	-	372	-	372	372	-		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	5 739	-		5 739
Regional Socio Economic Project Programme		-	783	783	-	783	-	-	783	783	-		783
Municipal Service Delivery and Capacity Grant		-	-	677	-	-	677	-	677	677	-		677
Municipal Water Resilience Grant		-	-	1 739	-	1 739	-	-	1 739	1 739	-		-
Other grant providers:		-	-	435	-	-	-	435	435	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 Raiton Grant		-	-	-	-	-	-	-	-	-	-		-
Joint District and Metro Approach Grant		-	-	435	-	-	-	435	435	435	-		-
Total Capital Transfers and Grants	5	68 274	20 240	30 222	3 251	9 719	18 453	(1 884)	29 539	30 222	(683)	-2.3%	28 048
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	129 265	138 088	184 954	26 341	58 363	94 912	799	180 415	184 954	(4 539)	-2.5%	181 480

7.2 Supporting table SC7 (1) – Grant expenditure

WC034 Swellendam - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - Quarter 4

Description	Ref	2022/23	Budget Year 2023/24										YTD variance	YTD variance %	Full Year Forecast			
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	Quarter 1	Quarter 2	Quarter 3	Quarter 4	YearTD actual	YearTD budget							
R thousands																		
EXPENDITURE																		
Operating expenditure of Transfers and Grants																		
National Government:		42 845	49 895	51 962	2 585	12 022	12 913	12 242	13 695	50 872	51 962	(1 090)	-2.1%	51 962				
Local Government Equitable Share		35 471	43 487	43 487	–	10 872	10 872	10 872	10 871	43 487	43 487	–	0.0%	43 487				
Expanded public works programme integrated grant for municipalities		1 682	1 541	1 541	1	330	554	584	73	1 541	1 541	(0)	0.0%	1 541				
Municipal Infrastructure Grant		2 077	2 328	4 473	2 322	707	841	490	2 433	4 472	4 473	(1)	0.0%	4 473				
Integrated National Electrification Programme (municipal) grant		766	–	–	–	–	–	–	–	–	–	–	–	–				
Local government financial management grant		1 720	1 770	1 770	75	48	484	48	104	684	1 770	(1 086)	-61.3%	1 770				
Municipal Disaster Relief Grant		–	–	–	–	–	–	–	–	–	–	–	–	–				
Water Services Infrastructure Grant		738	769	692	187	64	162	248	214	688	692	(4)	-0.6%	692				
Energy Efficiency and Demand Side Management Grant		391	–	–	–	–	–	–	–	–	–	–	–	–				
Provincial Government:		15 158	67 407	101 804	–	1 341	16 861	19 362	22 472	60 036	101 804	(24 149)	-23.7%	101 804				
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	–	–	–	–	–	–	50	(50)	-100.0%	50				
SETA		7	–	–	–	91	(91)	–	–	–	–	–	–	–				
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	2 905	–	15 366	17 803	13 251	46 420	67 365	(20 945)	-31.1%	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	458	1 251	1 585	1 343	1 409	5 587	6 062	(475)	-7.8%	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	–	–	–	–	–	–	2 678	(2 678)	-100.0%	2 678				
Municipal Library Support Fund Grant		–	–	–	–	–	–	–	–	–	–	–	–	–				
Western Cape Financial Management Capability Grant		62	–	200	–	–	–	60	–	60	200	(140)	-70.0%	200				
Municipal Intervention Grant		–	–	–	–	–	–	–	–	–	–	–	–	–				
Service SETA		–	–	–	–	–	–	–	–	–	–	–	–	–				
Provincial contribution towards ex celaration of housing delivery		–	326	23 761	7 040	–	–	156	7 168	7 324	23 761	(16 437)	-69.2%	23 761				
Regional Socio Economic Project Programme		–	387	387	55	–	1	–	204	205	387	(182)	-47.0%	387				
Municipal Water Resilience Grant		–	–	1 199	212	–	–	–	441	441	1 199	–	–	1 199				
Municipal Service Delivery and Capacity Grant		–	–	101	–	–	–	–	–	–	101	–	–	101				
Other grant providers:		86	546	966	–	–	–	–	65	65	966	(901)	-93.2%	966				
WESGRO		57	–	–	–	–	–	–	–	–	–	–	–	–				
Service SETA		28	171	408	–	–	–	–	–	–	408	(408)	-100.0%	408				
SETA		–	375	484	–	–	–	–	–	–	–	–	–	484				
Overberg District Safety Forum Grant		–	–	9	–	–	–	–	–	–	9	–	–	9				
Joint District and Metro Approach Grant		–	–	65	–	–	–	–	65	65	65	–	–	65				
Total operating expenditure of Transfers and Grants:		58 089	117 848	154 732	2 585	13 363	29 774	–	67 836	110 974	154 732	(26 140)	-16.9%	154 732				
Capital expenditure of Transfers and Grants																		
Capital Transfers and Grants		22 355	16 183	14 932	1 248	4 102	5 573	3 802	1 427	14 903	14 932	(28)	-0.2%	14 932				
Local Government Equitable Share		–	–	–	–	–	–	–	–	–	–	–	–	–				
Municipal Infrastructure Grant		9 723	11 059	10 319	–	3 674	4 495	2 150	–	10 319	10 319	(0)	0.0%	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	1 248	427	1 079	1 652	1 427	4 584	4 612	(28)	-0.6%	4 612				
Other capital transfers (insert description)		39 494	4 057	14 855	1 185	–	–	–	3 575	3 575	14 855	(11 280)	-75.9%	14 855				
Human Settlement Development		38 416	1 100	5 546	–	–	–	–	–	–	5 546	(5 546)	-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	26	–	–	–	203	203	372	(169)	-45.5%	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	935	–	–	–	2 826	2 826	5 739	–	–	5 739				
Regional Socio Economic Project Programme		–	783	783	203	–	–	–	411	411	783	–	–	783				
Municipal Service Delivery and Capacity Grant		–	–	677	–	–	–	–	–	–	677	–	–	677				
Municipal Water Resilience Grant		–	–	1 739	21	–	–	–	135	135	1 739	(1 604)	-92.2%	1 739				
Joint District and Metro Approach Grant		–	–	–	–	–	–	–	–	–	–	–	–	–				
Other Grants		–	–	435	–	–	–	–	435	435	435	(0)	0.0%	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	–	–	–	–	435	435	435	–	–	435				
Upgrade of sanitation facilities from old housing project Grant		–	–	–	–	–	–	–	–	–	–	–	–	–				
0		–	–	–	–	–	–	–	–	–	–	–	–	–				
Total capital expenditure of Transfers and Grants		61 850	20 240	30 222	2 433	4 102	5 603	4 842	4 366	18 913	30 222	(11 309)	-37.4%	30 222				
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		119 939	138 088	184 954	5 018	17 465	35 376	36 447	40 599	129 887	184 954	(37 448)	-20.2%	184 954				

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

WC034 Swellendam - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - Quarter 4									
Description	Ref	Budget Year 2023/24							
		Approved Rollover 2022/23	Quarter 1	Quarter 2	Quarter 3	Quarter 4	YearTD actual	YTD variance	YTD variance
R thousands									%
EXPENDITURE									
Operating expenditure of Approved Roll-overs									
National Government:		1 108	–	420	660	–	1 080	(29)	-2.6%
Local Government Equitable Share		–	–	–	–	–	–	–	–
Expanded public works programme integrated grant for municipalities		–	–	–	–	–	–	–	–
Municipal Infrastructure Grant		64	–	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	–	356	432	–	787	(23)	-2.8%
Provincial Government:		1 875	–	159	716	–	875	(784)	-41.8%
Local Government Internship Grant		–	–	–	–	–	–	–	–
Western Cape Financial Management Capability Building Grant		90	–	30	60	–	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 Libraries		–	–	–	–	–	–	–	–
Municipal Water Resilience Grant		–	–	–	–	–	–	–	–
Title Deeds Restoration Grant		161	–	–	–	–	–	–	–
Emergency Municipal loadshedding relief grant		115	–	104	–	–	104	11	9.7%
Provincial contribution towards acceleration of housing delivery grant		682	–	26	656	–	682	0	0.0%
Other grant providers:		677	–	–	–	427	427	(8)	-1.2%
Overberg District Safety Forum Grant		44	–	–	36	–	36	(8)	-19.1%
SETA		360	–	129	202	–	331	–	–
Service SETA Grant		273	–	61	0	–	61	–	–
Total operating expenditure of Approved Roll-overs		3 660	–	579	1 803	–	2 382	(821)	-22.4%
Capital expenditure of Approved Roll-overs									
Capital Transfers and Grants		9 143	–	2 797	4 402	–	7 199	1 643	18.0%
Local Government Equitable Share		–	–	–	–	–	–	–	–
Municipal Infrastructure Grant		427	–	426	–	–	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	–	2 370	2 878	–	5 248	(150)	-2.8%
Municipal Disaster Recovery Grant		3 318	–	–	1 524	–	1 524	1 794	54.1%
Other capital transfers [insert description]		5 526	–	1 031	4 374	–	5 405	0	0.0%
Human Settlement Development		–	–	–	–	–	–	–	–
Community Library Services Grant		–	–	–	–	–	–	–	–
Development of Sports and Recreation Facilities		–	–	–	–	–	–	–	–
WESGRO		–	–	–	–	–	–	–	–
Maintenance of Water Supply Infrastructure		–	–	–	–	–	–	–	–
Municipal Interventions Grant		217	–	170	–	–	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	–	171	4 374	–	4 545	0	0.0%
Emergency Municipal loadshedding relief grant		764	–	690	–	–	690	–	–
Other grant providers:		26	–	–	–	23	23	3	13.4%
Overberg District Safety Forum Grant		26	–	–	23	–	23	3	13.4%
Service Sela		–	–	–	–	–	–	–	–
Municipal Disaster Recovery Grant		–	–	–	–	–	–	–	–
Total capital expenditure of Approved Roll-overs		14 695	–	3 827	8 798	–	12 626	1 647	11.2%
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS		18 356	–	4 406	10 601	–	15 007	826	4.5%

8. CAPITAL PROGRAMME PERFORMANCE

Supporting table SC12 reconciles with table C5

WC034 Swellendam - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - Quarter 4

Month	2022/23	Budget Year 2023/24											
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	Quarter 1	Quarter 2	Quarter 3	Quarter 4	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	% spend of Original Budget
R thousands													
Monthly expenditure performance trend													
July	4 775	3 853	411	248	248	–	–	–	248	411	163	39.6%	1%
August	382	3 853	2 248	2 090	2 090	–	–	–	2 338	2 659	321	12.1%	5%
September	2 189	3 853	2 545	2 382	2 382	–	–	–	4 720	5 204	484	9.3%	10%
October	11 042	3 853	3 280	3 195	–	3 195	–	–	7 915	8 484	569	6.7%	17%
November	2 674	3 853	3 811	3 822	–	3 822	–	–	11 737	12 295	558	4.5%	25%
December	6 420	3 853	3 116	3 171	–	3 171	–	–	14 908	15 411	503	3.3%	32%
January	8 067	3 853	1 340	1 182	–	–	1 182	–	16 089	16 751	662	3.9%	35%
February	7 217	3 853	1 129	3 707	–	–	3 707	–	19 796	17 880	(1 916)	-10.7%	43%
March	5 248	3 853	14 152	9 084	–	–	9 084	–	28 880	32 032	3 152	9.8%	62%
April	1 880	3 953	10 463	3 525	–	–	–	3 525	32 405	42 495	10 090	23.7%	70%
May	2 111	3 853	13 883	2 121	–	–	–	2 121	34 526	56 378	21 851	38.8%	75%
June	9 109	3 853	18 525	12 846	–	–	–	12 846	47 372	74 903	27 531	36.8%	102%
Total Capital expenditure	61 115	46 330	74 903	47 372	4 720	10 188	13 972	18 492					

PART 3 – OTHER FINANCIAL INFORMATION

9. REPORT TO THE DIRECTOR FINANCIAL SERVICES FOR THE PERIOD INDICATED

1. PAYMENTS:

All payments supporting documents are approved by a delegated municipal official. Details of below mentioned payments are captured in the council's cashbook.

Expenditure	Remittance advice number		Value in R	Remittance advice number		Value in R
	Cheque Payments			ACB Payments		
	From	To		From	To	
Quarter 1 - First National Bank	-	-	R -	10995	11176	R 8 326 103
Quarter 1 - Absa Bank	-	-	R -	23560	24136	R 71 798 825
Quarter 2 - First National Bank	-	-	R -	11177	11356	R 3 361 652
Quarter 2 - Absa Bank	-	-	R -	24137	24942	R 107 162 285
Quarter 3 - First National Bank	-	-	R -	11388	11599	R 8 536 701
Quarter 3 - Absa Bank	-	-	R -	24944	25520	R 85 697 106
Quarter 4 - First National Bank	-	-	R -	11600	11813	R 5 955 300
Quarter 4 - Absa Bank	-	-	R -	25521	26327	R 141 309 028
Total						432 147 001

2. BANK ACCOUNT BALANCES:

Bank	Balance 30/09/2023 in R	Balance 31/12/2023 in R	Balance 31/03/2024 in R	Balance 30/06/2024 in R
ABSA	R 125 974 613	R 74 896 493	R 175 789 859	R 78 558 415.88
FNB	R 5 118 093	R 7 306 134	R 2 464 712	R 6 204 961.18
Total	R 131 092 706	R 82 202 627	R 178 254 571	R 84 763 377

3. OUTSTANDING DEBTORS:

Debtors age analysis at each quarter						
Month	Current	30 days	60 days	90 days	120 days +	TOTAL
Quarter 1	17 671 672	1 545 865	1 441 806	709 471	18 917 641	40 286 454
Quarter 2	18 010 556	1 432 540	1 103 473	810 795	20 626 723	41 984 088
Quarter 3	19 641 779	1 509 244	976 672	918 034	21 356 888	44 402 617
Quarter 4	20 497 427	1 077 849	1 039 964	1 000 589	22 246 629	45 862 458

4. CREDIT CONTROL - ACTIONS TAKEN:

		Quarter 1	Quarter 2	Quarter 3	Quarter 4
Final Demand (Section 129)		110	148	268	363
Summons issued		239	111	189	363
Article 65(A)1		0	0	0	0
Sentences/Judgement		51	49	160	127
Warrants for execution		51	49	160	127
Warrants for arrest		0	0	0	0
Remuneration decisions		0	0	0	0
Security under Rule 38		0	0	0	0
Auction immovable property		0	0	0	0
Execution auctions		0	0	0	0
Electricity:	Number of service stations for disconnections	1745	1832	3260	3344
Electricity:	Reconnections after payment of outstanding debt	1460	2183	2995	3529
# Number of sms's sent for payment		24264	42435	40958	40907
# Number of notices sent before deadline		7333	7649	7354	7059

5. INDIGENT SUBSIDIES ON BASIC SERVICES ALLOCATED FOR:

Towns	Poor households	Indigent / Masakhane households	Total	Indigent Subsidies Granted
Swellendam	24	38	62	47 725
Suurbroek	87	482	769	474 295
Barrydale	181	1039	1220	748 593
Buffeljagssrivier	39	180	219	133 810
Businesses	0	0	0	-
Railton	567	3821	4388	3 322 487
Municipality	0	0	0	-
Total	898	5 760	6 658	4 726 910
Quarter 1	887	5 463	6 350	4 508 339
Quarter 2	881	5 597	6 478	4 606 139
Quarter 3	872	5 643	6 515	4 638 133
Quarter 4	898	5 760	6 658	4 726 910

6. STANDBY ALLOWANCE:

DEPARTMENT	Quarter 1 30/09/2023	Quarter 2 31/12/2023	Quarter 3 31/03/2024	Quarter 4 30/06/2024	Year to date Actual	Year to date Budget	Adjustment Budget
STORES	-	-	-	-	0	-	-
STREETS	140 190	170 851	193 983	196 014	701 038	702 138	702 138
ELECTRICITY ADMIN	13 803	14 111	8 815	16 040	52 770	63 389	63 389
ELECTRICITY NETWORK	183 046	174 860	212 874	189 238	760 018	785 023	785 023
SEWERAGE NETWORK	51 046	47 782	48 023	45 640	192 490	200 172	200 172
SEWERAGE PURIFICATION	62 129	60 124	62 441	66 717	251 410	250 270	250 270
WATER NETWORK	46 673	48 578	49 313	49 030	193 593	194 921	194 921
WATER PURIFICATION	33 495	31 067	27 132	27 593	119 287	156 799	156 799
IRRIGATION WATER	7 975	10 452	5 737	12 647	36 811	41 722	41 722
TRAFFIC	98 377	91 568	92 654	94 900	377 500	404 602	404 602
HALLS	1 883	5 280	4 790	-	11 952	24 128	24 128
THUSONG MULTIPURPOSE CENTER	-	-	-	-	0	15 039	15 039
COMMUNITY SERVICES	57 539	33 201	109 820	60 487	261 047	193 972	193 972
SUPPLY CHAIN MANAGEMENT	26 266	29 431	29 431	31 873	117 001	117 066	117 066
Total	722 421	717 304	845 011	790 179	3 074 915	3 149 241	3 149 241

7. OVERTIME REMUNERATION:

DEPARTMENT	Quarter 1 30/09/2023	Quarter 2 31/12/2023	Quarter 3 31/03/2024	Quarter 4 30/06/2024	Year to date Actual	Year to date Budget	Adjustment Budget
MUNICIPAL MANAGER	-	-	-	-	-	-	-
STREETS	2 285	6 422	115	5 075	13 897	17 129	17 129
ELECTRICITY NETWORK	83 727	81 105	78 410	93 752	336 995	397 488	397 488
SEWERAGE NETWORK	158 939	187 174	224 456	174 651	745 220	782 350	782 350
SEWERAGE PURIFICATION	120 690	119 216	145 167	122 876	507 950	512 594	512 594
WATER NETWORK	67 281	117 737	146 684	106 233	437 935	515 867	515 867
WATER PURIFICATION	212 407	224 569	273 839	279 502	990 318	846 713	846 713
IRRIGATION WATER	6 483	16 742	17 829	21 382	62 437	52 138	52 138
TRAFFIC	316 924	258 442	256 467	227 680	1 059 513	1 152 664	1 152 664
LIBRARY	-	-	-	-	-	2 541	2 541
HALLS	30 810	31 173	36 583	43 780	142 346	140 605	140 605
THUSONG MULTIPURPOSE CENTER	16 344	1 333	-	-	17 678	27 570	27 570
COMMUNITY SERVICES	130 977	157 049	230 336	207 336	725 698	749 422	749 422
PARKS	1 671	-	-	-	1 671	5 200	5 200
REFUSE	25 162	25 827	73 144	66 835	190 968	160 000	160 000
CARAVAN PARK	33 918	30 285	45 036	39 897	149 136	137 592	137 592
Total	1 207 618	1 257 076	1 528 066	1 389 002	5 381 762	5 499 873	5 499 873

Director: Financial Services

2024/06/30

10. REPORTING IN TERMS OF SECTION 66 OF THE MFMA (ACT 56 OF 2003):

EXPENDITURE ON STAFF BENEFITS UP TO: 30/06/2024				100.0
Description of expenditure	Budget 2023/24	Year to date	Available	% of budget spent
Basic Salaries and Wages	76 470 989	72 572 087	3 898 902	94.9
Pension and UIF Contributions	14 301 738	12 899 057	1 402 681	90.2
Medical Aid Contributions	16 392 553	8 792 315	7 600 238	53.6
Housing Allowances	680 481	501 877	178 604	73.8
Overtime	5 585 293	5 465 901	119 392	97.9
Motor Vehicle Allowance	6 661 147	6 396 530	264 617	96.0
Other benefits and allowances	17 668 522	11 999 708	5 668 814	67.9
Total	137 760 723	118 627 474	19 133 249	86.1

REMUNERATION OF COUNCILLORS 30/06/2024				100.0
Description of expenditure	Budget 2023/24	Year to date	Available	% of budget spent
Basic Allowances	6 083 162	5 623 387	459 775	92.4
Total	6 083 162	5 623 387	459 775	92.4

11. SERVICE CHARGES

Levies													
Electricity													
Month	Households Basic Levy	Households Unit costs	Businesses Basic Levy	Businesses Unit costs	KVA Basic Levy	KVA Unit costs	Connections / Reconnections	Availabilities	Street lights Basic Levy	Street lights Unit costs	Total	Number of Accounts	
01/23	305 839	983 105	335 303	1 196 643	133 067	3 814 739	50 458	115 560	-	-	6 934 713	1 001	
02/23	335 501	988 780	289 173	763 654	133 032	3 334 634	43 066	113 186	-	-	6 001 026	999	
03/23	334 791	800 072	284 682	849 287	132 259	3 018 791	18 113	114 480	-	-	5 552 476	996	
04/23	313 860	836 958	290 648	974 929	131 415	2 904 859	80 253	114 210	-	-	5 647 132	996	
05/23	318 616	679 475	282 578	793 107	133 138	3 189 705	61 454	111 676	-	-	5 569 749	993	
06/23	316 469	618 880	283 530	864 273	132 083	2 904 973	96 758	111 240	-	-	5 328 206	993	
07/24	313 382	829 309	290 648	1 023 391	130 677	2 911 127	16 891	105 613	-	-	5 621 038	992	
08/24	314 339	680 944	288 343	899 298	131 521	3 016 014	41 881	112 590	-	-	5 484 930	992	
09/24	313 150	644 254	287 088	984 091	132 892	3 053 996	69 085	112 050	-	-	5 616 606	993	
10/24	313 150	756 377	287 088	919 692	133 560	3 145 011	44 678	95 622	-	-	5 695 177	995	
11/24	311 638	685 584	283 823	925 607	140 694	3 500 677	70 854	110 160	-	-	6 029 036	992	
12/24	311 638	857 949	281 936	970 589	140 658	4 084 055	45 068	110 215	-	-	6 802 109	991	
	3 802 375	9 381 687	3 484 840	11 164 560	1 604 996	38 878 581	638 559	1 326 601	-	0	70 282 198		
												Budget	
												69 560 184	
												%	
												101	

Pre-paid Electricity		
Month	Number of Consumers	Sales
01/23	5 570	3 934 253
02/23	5 597	4 007 713
03/23	5 587	3 718 935
04/23	5 547	3 898 080
05/23	5 540	3 544 678
06/23	5 569	3 996 788
07/24	5 538	3 803 640
08/24	5 467	1 690
09/24	5 572	7 426 657
10/24	5 533	3 884 491
11/24	5 581	4 080 343
12/24	5 586	573 962
Total		42 871 231

Budget 45 442 991
% 94

Water			
Month	Basic	Consumption	Total
01/23	805 159	832 167	1 637 326
02/23	814 944	969 273	1 784 217
03/23	773 269	867 737	1 641 005
04/23	777 492	1 245 175	2 022 667
05/23	778 078	901 133	1 679 211
06/23	768 036	1 451 341	2 219 378
07/24	780 467	1 609 645	2 390 112
08/24	776 844	1 506 288	2 283 132
09/24	801 282	1 710 422	2 511 704
10/24	772 915	1 383 261	2 156 176
11/24	775 385	1 135 979	1 911 364
12/24	785 785	1 217 883	2 003 668
Total	9 409 655	14 830 304	24 239 960

Budget **22 415 323**

% **108**

Sewerage		
Month	Fees	Total
01/23	1 629 067	1 629 067
02/23	1 582 127	1 582 127
03/23	1 722 581	1 722 581
04/23	1 621 132	1 621 132
05/23	1 695 332	1 695 332
06/23	1 555 865	1 555 865
07/24	2 337 081	2 337 081
08/24	2 081 853	2 081 853
09/24	1 985 632	1 985 632
10/24	1 932 004	1 932 004
11/24	1 955 352	1 955 352
12/24	1 794 847	1 794 847
Total	21 892 873	21 892 873
	Budget	20 497 320
	%	107

Refuse Removal		
Month	Fees	Total
01/23	1 218 085	1 218 085
02/23	1 221 957	1 221 957
03/23	1 230 899	1 230 899
04/23	1 212 453	1 212 453
05/23	1 218 288	1 218 288
06/23	1 204 580	1 204 580
07/24	1 197 255	1 197 255
08/24	1 211 668	1 211 668
09/24	1 365 737	1 365 737
10/24	1 216 912	1216912
11/24	1 223 069	1223069
12/24	1 075 248	1075248
Total	14 596 151	14 596 151
	Budget	14 639 141
	%	100

12. CAPITAL EXPENDITURE

Capital expenditure						
Cost Code	Ukey	Project description	Amended Budget	YTD Actual	YTD Variance	YTD % Variance
50101001911	20200629982117	Purchase of land Swellendam Railton Transnet	4 446 000	4 446 000	-	100%
50101002811	20220630054895	3rd pump at N2 sewer pumpstation	655 000	484 690	170 310	74%
50101002831	20220630054901	Railton sanitation upgrade, street front sewers	800 000	535 163	264 837	67%
50101002841	20220630054913	Refuse container Malgas and Infanta X6	67 000	43 706	23 294	65%
50101002901	20220630054934	Parks - Machinery and Equipment	28 000	25 988	2 012	93%
50101003221	20220630055042	Media - Office Equipment	20 000	19 561	439	98%
50101003261	20220630055054	ICT network	250 000	42 303	207 697	17%
50101003291	20220630055063	Computer Equipment - All departments	240 000	239 103	897	100%
50101003771	20220630055207	SSEG for security cameras	150 000	-	150 000	0%
50101003831	20220630055231	Conversion of old library into offices	-	217 020	-217 020	#DIV/0!
50101004051	20230305984814	Fire skids	25 000	24 129	872	97%
50101004151	20230305984850	Sewer Blockage- Jetting Machine	590 000	585 234	4 766	99%
50101004271	20230605042935	Inverter for server room	160 000	155 607	4 393	97%
50101004471	20230710032127	Replacement of Old redundant M/V oil switchgear wi	507 993	506 950	1 043	100%
50101004481	20230710032130	Electriccaiton of housing project 950 erven	5 739 130	2 825 680	2 913 450	49%
50101004521	20230710032142	Replace 70 LED Streetlights: Barrydale	151 870	151 869	1	100%
50101004541	20230710032247	New Silo wastewater Pump station	3 000 000	224 564	2 775 436	7%
50101004701	20230710032316	Barrydale Sewer Manholes (82 Houses)	1 100 000	-	1 100 000	0%
50101004711	20230710032322	Stone Trap - Barrydale Waste Water Network	120 000	-	120 000	0%
50101004731	20230710032328	Solar panels, batteries and electrical installatio	170 000	135 603	34 397	80%
50101004761	20230710032337	Recycle bins for public spaces - Drop off facility	15 500	10 599	4 901	68%
50101004801	20230710032349	Recycling bins for all municipal offices	65 000	42 660	22 340	66%
50101004821	20230710032355	Skip for hazardous material Bontebok, Infanta	37 000	32 890	4 110	89%
50101004831	20230710032358	Machinery and Equipment - OFFICE BUILDINGS	20 000	13 626	6 374	68%
50101004841	20230710032361	Machinery and equipment - REFUSE	40 000	25 507	14 493	64%
50101004851	20230710032364	Concrete mixer	45 000	44 808	192	100%
50101004871	20230710032373	New vehicle testing system	315 000	222 940	92 060	71%
50101004881	20230710032379	Generator 5 kW Streets	22 500	22 500	-	100%
50101004901	20230710032385	Grass cutting equipment (Brush cutters)	48 500	48 635	-135	100%
50101004921	20230710032391	Community halls machinery and equipment	60 000	51 996	8 004	87%
50101004931	20230710032397	Fleet - Machinery and equipment	20 000	19 851	149	99%
50101004941	20230710032403	Traffic: Machinery and Equipment 2023_2024	13 500	9 513	3 987	70%
50101004961	20230710032409	Machinery and Equipment - ELECTRICITY	69 207	64 205	5 002	93%
50101004971	20230710032412	Roller Mower 1.5M 2023-2026	58 000	57 218	782	99%
50101004981	20230710032415	Renewable Energy (Solar) / Generator for load shed	300 000	229 843	70 157	77%
50101005011	20230710032428	Tables for Barrydale learners classes 2023/24	12 500	12 500	-	100%
50101005061	20230710032443	Office furniture - All departments	100 000	89 446	10 554	89%
50101005151	20230710032473	Community halls furniture and equipment 2023-2026	6 000	4 818	1 182	80%
50101005161	20230710032476	Replace Airconditioners at various buildings	210 000	100 339	109 661	48%
50101005171	20230710032479	Furniture & equipment (Microwaves, Fridges)	40 000	36 106	3 894	90%
50101005211	20230710032491	Cell phones x 5	8 700	6 605	2 095	76%
50101005281	20230710032516	Railton Upgrading of Gravel Roads and Stormwater P	1 305 000	-	1 305 000	0%
50101005311	20230710032525	Rehabilitation of roads (RRAMS priority list)	3 000 000	186 726	2 813 274	6%
50101005501	20230710032582	Rehabilitation of section of Van Riebeeck Street,	2 100 000	335 375	1 764 625	16%
50101005511	20230710032585	New gravel road erf 832 to 835	200 000	198 889	1 111	99%

Capital expenditure						
Cost Code	Ukey	Project description	Amended Budget	YTD Actual	YTD Variance	YTD % Variance
50101005521	20230710032588	Railton Walkway Project	782 609	411 112	371 497	53%
50101005691	20230710032643	Cafeteria (place to eat for personnel) - Suurbraak	25 000	18 008	6 992	72%
50101005891	20230710032703	Concrete Loading Bay - Stores	20 000	16 050	3 950	80%
50101005901	20230710032706	Emergency Housing alternative	48 000	47 193	807	98%
50101005921	20230908022214	2 x 4 seater Sedans (2023/2024)	20 000	19 090	910	95%
50101005951	20230908022226	Generators	764 358	690 000	74 358	90%
50101005961	20231205981822	SKIPS 2023 - 2024	217 391	170 000	47 391	78%
50101005991	20231205981831	Hermitage Gravel road Upgrade	1 524 350	1 524 017	333	100%
50101006001	20231205981834	Erosion damage to culvert/outfall, Trichardt Stree	304 347	-	304 347	0%
50101006011	20231205981837	Damage to gabion retainer Kerk Street bridge appro	130 435	-	130 435	0%
50101006031	20240227072735	Railton High mast light	676 522	-	676 522	0%
50101006041	20240227072738	Railton High mast light	200 000	-	200 000	0%
50101006061	20240227072744	Swellendam Railton 950 erven - Elec Infrastructure	4 544 623	4 544 623	-	100%
50101006071	20240227072763	Barrydale Pump Station Fencing 2023/2024	136 000	107 074	28 926	79%
50101006081	20240227072865	Railton sanitation upgrade, street front sewers	500 000	434 783	65 217	87%
50101006091	20240227072884	Landfill site Bontebok Fencing 2023/2024	4 781 030	-	4 781 030	0%
50101006101	20240227073039	Traffic: Machinery and Equipment 2023_2024	26 087	22 600	3 487	87%
50101006111	20240227073130	Air-conditioning Libraries	126 740	71 790	54 950	57%
50101006121	20240227073133	New Furniture (Insurance Claim)	100 000	25 550	74 450	26%
50101006131	20240227073136	Replace stolen Air-conditioning Traffic Department	230 000	5 850	224 150	3%
50101006141	20240227073195	New Computer Equipment (Insurance Claim)	600 000	507 171	92 829	85%
50101006151	20240227073214	Replace ICT Network and equipment (Insurance)	400 000	412 905	-12 905	103%
50101006161	20240227073297	Railton Walkway Project	135 000	-	135 000	0%
50101006171	20240227073356	Paving at Desmond Tutu Library (Back entrance)	210 000	183 519	26 481	87%
50101006181	20240227073415	Gate Motor back entrance	35 000	31 830	3 170	91%
50102000421	20220630054787	Swellendam (Railton): Bulk Water Reticulation and	3 899 000	2 642 080	1 256 920	68%
50102000721	20230710032175	Swellendam (Railton): Bulk Water Reticulation	10 745 966	10 745 565	401	100%
50102000741	20230710032181	Upgrade of Irrigation pump station Suurbraak	300 000	-	300 000	0%
50102000751	20230710032184	Swellendam (Railton): Upgrade of Bakenskop and Rai	4 612 174	4 584 349	27 825	99%
50102000821	20230710032250	Barrydale mid reservoi booster pumpstation	380 000	200 793	179 207	53%
50102000841	20230710032376	Water Machinery and Equipment 2023_2024	30 000	4 345	25 655	14%
50102000891	20231205981810	Repairs to earth channel (Primary row water storag	739 130	-	739 130	0%
50102000901	20231205981813	Grootkloof 1 raw water inlet erosion	391 304	-	391 304	0%
50102000911	20231205981816	Rietkuil new reservoir and supply link	1 739 130	135 334	1 603 796	8%
50103000101	20210700991882	Upgrade of Telemetry (Swellendam) Conversion from	505 500	-	505 500	0%
50103000231	20220630054820	Steps and channel grids with railings for Swellend	120 000	-	120 000	0%
50103000241	20220630054823	New MCC with magflow for Swellendam waterworks fil	280 000	5 439	274 561	2%
50103000441	20220630054925	Sewerage - Machinery and equipment	30 000	933	29 067	3%
50103000531	20230305984775	Klipperivier Stainless steel safety Railings Repla	400 000	281 368	118 632	70%
50103000651	20230710032205	Installation of chlorination system WTW	1 400 000	1 400 000	-	100%
50103000821	20230710032319	Installation of chlorination system WWTW 2023/24	298 050	-	298 050	0%
50103000831	20230908022211	Diesel Trailor 500l x1	65 000	56 909	8 091	88%
50103000841	20231205981819	Upgrading of Barrydale Bulk Water Supply Phase 2	5 398 438	5 247 782	150 656	97%
50103000851	20240227072822	Installation of chlorination system WTW	700 000	293 073	406 927	42%
Total			74 902 584	47 371 902	27 530 682	63%

13. BANK WITHDRAWALS

[illegible]

14. RATIO'S

Borrowing Management

Ratio **Total long-term debt as % of revenue**

The formula for Total long-term debt as % of total revenue is:

Definition $(Total\ long\text{-}term\ liabilities / Revenue) * 100$

Purpose This ratio is compared to an absolute limit of 40% of total revenue. The higher the level of debt, the higher is the repayments and interest on loans.

Swellendam Municipality has a ratio of 5%. This is within the norm.

Working Capital Management

Ratio **Acid test ratio**

The formula for acid test ratio is:

Definition $(Current\ Assets - Inventory) / Current\ Liabilities$

Purpose This ratio gives an indication of the ability of the municipality to meet its short term obligations with short term liquid assets. In general, a level of 2:1 is considered acceptable.

Currently Swellendam Municipality will be able to overcome their short term debt with a result of 1,69:1.

Debtors Collection Ratio

Ratio **Time it takes to collect debtors**

The formula for debtors collection ratio is:

Definition $(Debtors / Own\ revenue) \times 365\ days$

Purpose This ratio gives an indication of the time it takes the municipality to collect their debtors. In general, a level of maximum 45 days is considered acceptable.

Currently Swellendam Municipality are collecting their total consumer debtors on an average of 14 days according to the ratio, which is acceptable. The debtors older than 12 months remains a concern.

Payment ratio of debtors	
Ratio	Percentage of debtors collected
Definition	The formula payment ratio of debtors is: $(Debtors\ received / Debtors\ billed) * 100$
Purpose	The payment ratio of debtors is an indication of how efficient the municipality is at collecting its debtors. For the year-to-date the payment ratio is 97,10%. The municipality is in a good position as can be seen by the high payment ratio. The municipality has various debtor controls in place and always strives for a 100% payment ratio.
Staff Cost Ratio	
Ratio	Employee cost ratio
Definition	The formula for staff cost ratio is: $(Employee\ cost / Total\ expenditure) \times 100$
Purpose	This ratio gives an indication of the portion of expenditure of the municipality that goes to employee cost. In general a level of +-35% is considered acceptable, to the maximum of 40%. Currently Swellendam Municipality's staff cost ratio is 31,07% of total expenditure, which is acceptable. The adverse variance is due to vacant posts as well as other transactions which will be finalised during annual year-end processes.

15. COST CONTAINMENT

Cost Containment Measures

In terms of Regulation 15(1) of the Municipal Cost Containment Regulations of 2019, the municipality must disclose the cost containment measures applied by the municipality in the municipal in-year budget reports and annual cost savings disclosed in the annual report. The following cost containment measures were applied by the municipality for the period under review:

The Municipal Council adopted its cost containment measures policy on 31 May 2023 per item A76.

The cost containment measures are detailed in the policy and applied by the municipality.

Cost containment measures are also included in the Municipal Public Accounts Committee (MPAC) Agenda as a standing item and discussed on quarterly basis.

Various additional monitoring mechanisms were introduced in the form of Annual Consultancy Assessment, Consultancy Reduction Plans, review of various policies to be in line with the regulations, monitoring of private and official calls and electronic distribution of Council Agenda documentation.

The disclosure of cost containment measures applied will also be included in the Annual Report as required by Reg 15(1).

Total Cost Savings Disclosure in the In-Year and Annual Report

Cost Containment In -Year Report							
Cost Containment Measures	Original Budget	Adjustment Budget (including virements until 30 June 2024)	Q1	Q2	Q3	Q4	Savings
	R	R	R	R	R	R	R
Use of consultants	R5 252 787.00	R6 242 720.00	R507 618.15	R2 016 062.32	R1 232 660.70	R1 787 401.36	R698 977.47
Vehicles used for political office-bearer	R0.00	R0.00	R0.00	R0.00	R0.00	R0.00	R0.00
Travel and subsistence	R301 814.00	R301 905.00	R59 922.44	R62 080.83	R43 508.24	R66 641.68	R69 751.81
Domestic accommodation	R100 180.00	R84 612.00	R12 347.31	R4 452.18	R4 202.17	R21 637.62	R41 972.72
Sponsorships, events and catering	R811 680.00	R813 895.00	R211 417.45	R122 232.76	R19 528.70	R269 794.47	R190 921.62
Communication	R1 915 808.00	R1 791 848.00	R307 609.28	R386 979.09	R256 007.39	R265 607.80	R575 644.44
Other related expenditure items	R0.00	R0.00	R0.00	R0.00	R0.00	R0.00	R0.00
Total	R8 382 269.00	R9 234 980.00	R1 098 914.63	R2 591 807.18	R1 555 907.20	R2 411 082.93	R1 577 268.06

Cost Containment Annual Report				
Cost Containment Measures	Original Budget	August Adjustment Budget	Total Expenditure	Savings
	R	R	R	R
Use of consultants	R5 252 787.00	R6 242 720.00	R5 543 742.53	R698 977.47
Vehicles used for political office-bearer	R0.00	R0.00	R0.00	R0.00
Travel and subsistence	R301 814.00	R301 905.00	R232 153.19	R69 751.81
Domestic accommodation	R100 180.00	R84 612.00	R42 639.28	R41 972.72
Sponsorships, events and catering	R811 680.00	R813 895.00	R622 973.38	R190 921.62
Communication	R1 915 808.00	R1 791 848.00	R1 216 203.56	R575 644.44
Other related expenditure items	R0.00	R0.00	R0.00	R0.00
Total	R8 382 269.00	R9 234 980.00	R7 657 711.94	R1 577 268.06

Note: The savings above is not necessarily relating to cost containment.

16. SDBIP

Refer to Annexure B for further detail of the SDBIP for quarter four.