

SWELLENDAM MUNICIPALITY



Monthly Budget Statement June 2024

In-Year Report of the Municipality

Prepared in terms of Section 71 of the Local Government Municipal Finance Management Act, (Act 56 of 2003) and the Municipal Budget and Reporting Regulations, Government Gazette 32141, 17 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).

“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 June 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 June 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. RESOLUTIONS

If an in-year report is tabled in the municipal council, the following matters as part of the documentation must be presented:

2.1 It is recommended that the council takes note of the monthly budget statement report and supporting documents for June 2024 as per the below tables:

2.1.1 Table C1 – Monthly budget statement summary;

2.1.2 Table C2 – Monthly budget statement – Financial Performance standard classification (summary per government finance statistics functions and sub-functions);

2.1.3 Table C3 – Monthly budget statement – Financial Performance standard classification (revenue and expenditure by municipal vote);

2.1.4 Table C4 – Monthly budget statement – Financial Performance (revenue by source and expenditure by type);

2.1.5 Table C5 – Monthly budget statement – Capital expenditure;

2.1.6 Table C6 – Monthly budget statement – Financial Position; and

2.1.7 Table C7 – Monthly budget statement – Cash flows.

3. EXECUTIVE SUMMARY

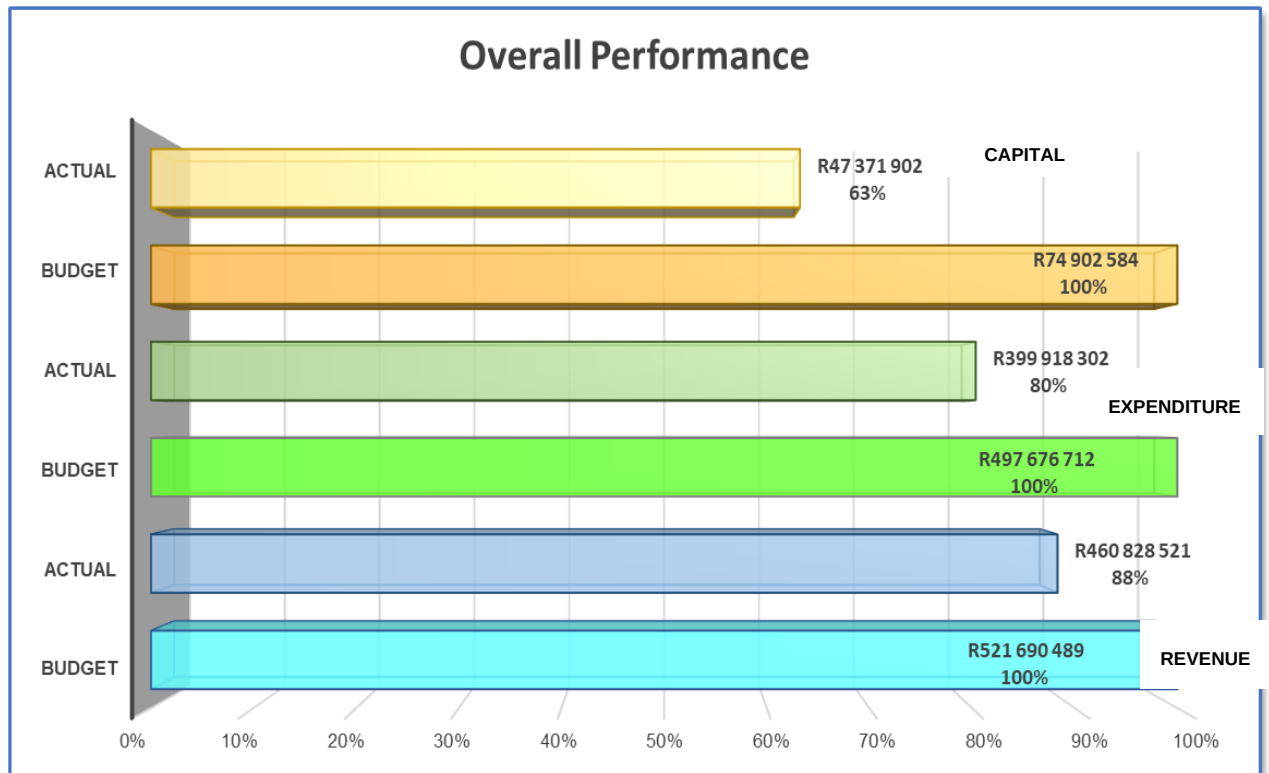
The annual financial statements for 2022/2023 have been finalised and the “audited outcomes” figures finalised.

The detail of the information below can be found in Section 4 of this report Table C2 (Summary per government finance statistics functions and sub-functions), Table C3 (Summary per municipal vote), and Table C4 (Summary by revenue source and expenditure type). The latter is used to provide the executive summary.

3.1 Overall financial position on the capital and operating budget

The following table summarises the overall financial position on the capital and operating budgets:

Description	Revenue R'000	Operating Expenditure R'000	Capital Expenditure R'000
Original budget	461 709	456 060	46 330
Adjustment budget	521 690	497 677	74 903
SDBIP planned YTD	521 690	497 677	74 903
Actual YTD	460 829	399 918	47 372
Percentage of planned SDBIP	88,33%	80,36%	63,24%
Percentage of total budget	88,33%	80,36%	63,24%



3.2 Revenue by source

The figures represented in this section are the accrued amounts and not actual cash receipts; in other words, the amounts billed for property rates, service charges and interest as it becomes due.

The total revenue excluding capital transfers and contributions for June 2024 is R46,2 million. The year-to-date revenue is R429,3 million.

Refer to table C4 for more detail.

The comparisons of the major sources of revenue (Property rates and service charges) are illustrated in figures 1 to 5 below.

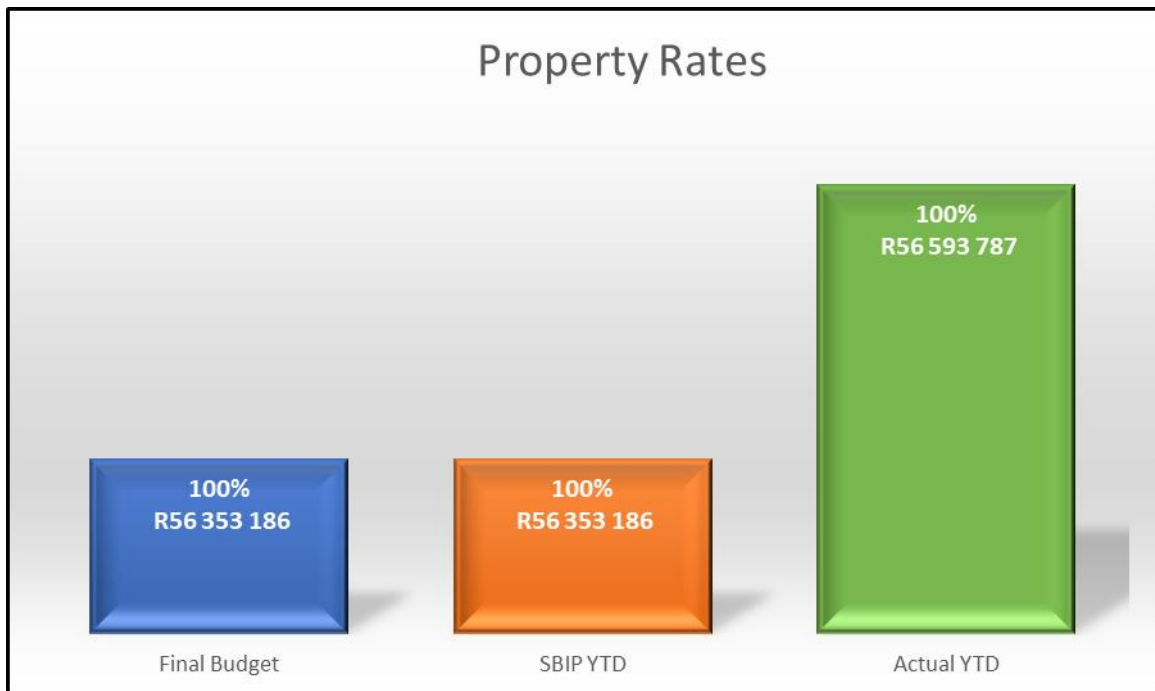


Figure 1 – Property rates

The property rates are levied every month, except for state departments which are levied yearly in July. The amount raised as reflected for the actual year to date represents 100,4% of the budget amount.

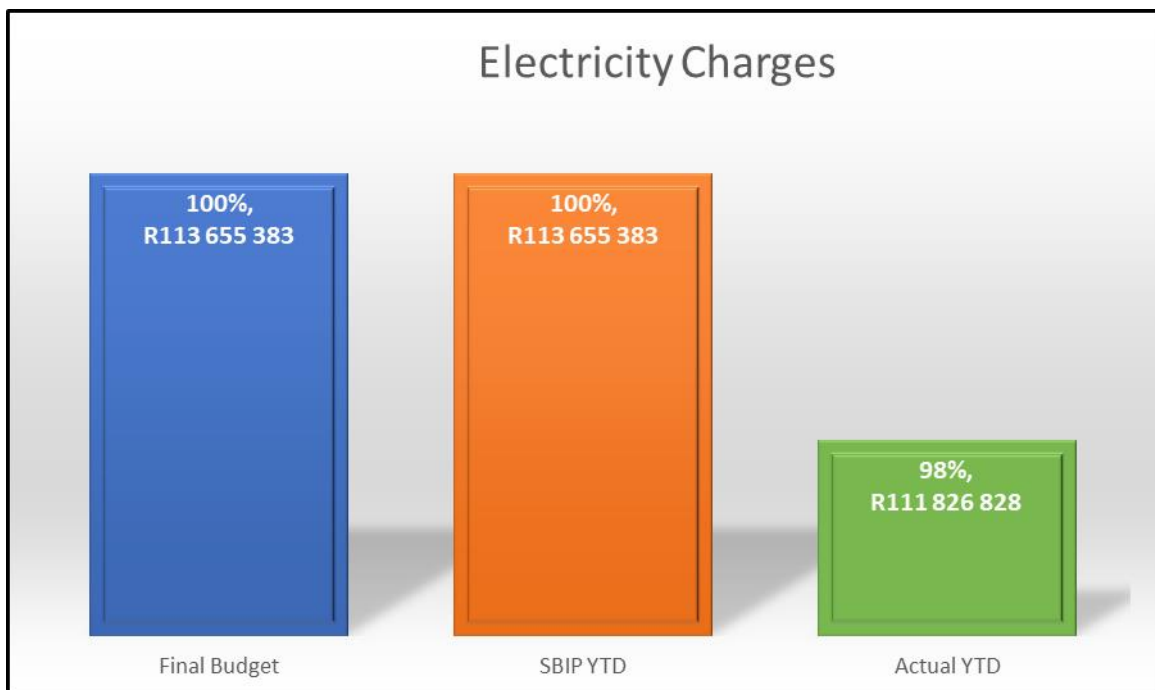


Figure 2 – Electricity service charges

The electricity amount raised as reflected for the actual year to date represents 98,4% of the budget amount. The expected revenue is dependent on households saving on electricity usage and loadshedding.

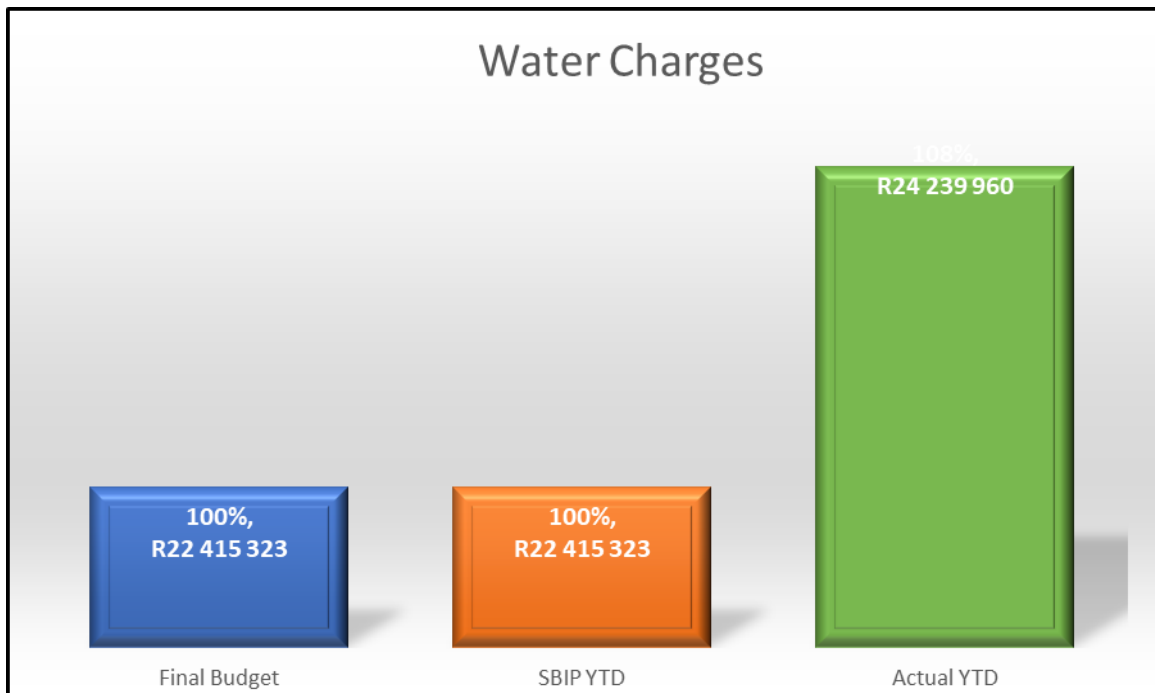


Figure 3 – Water service charges

The water amount raised as reflected for the actual year to date represents 108,1% of the budget amount. The winter season did affect the water consumption.

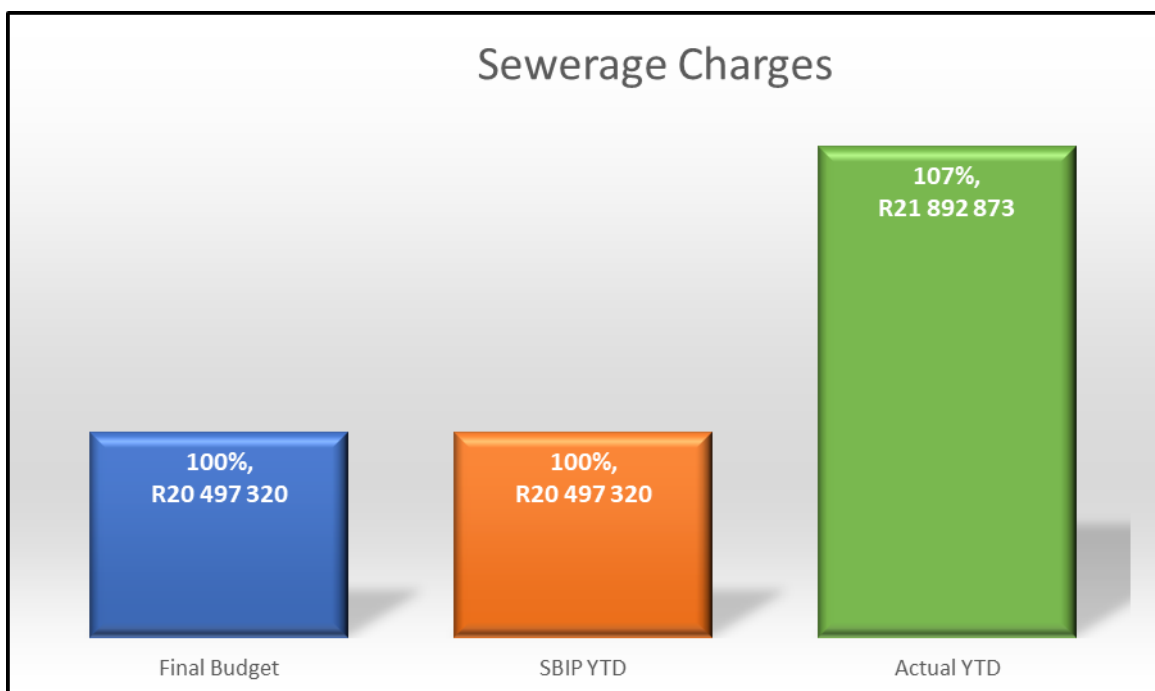


Figure 4 – Sanitation service charges

The sanitation amount raised as reflected for the actual year to date represents 106,8% of the budget amount. The sanitation levies are a very stable stream of revenue.

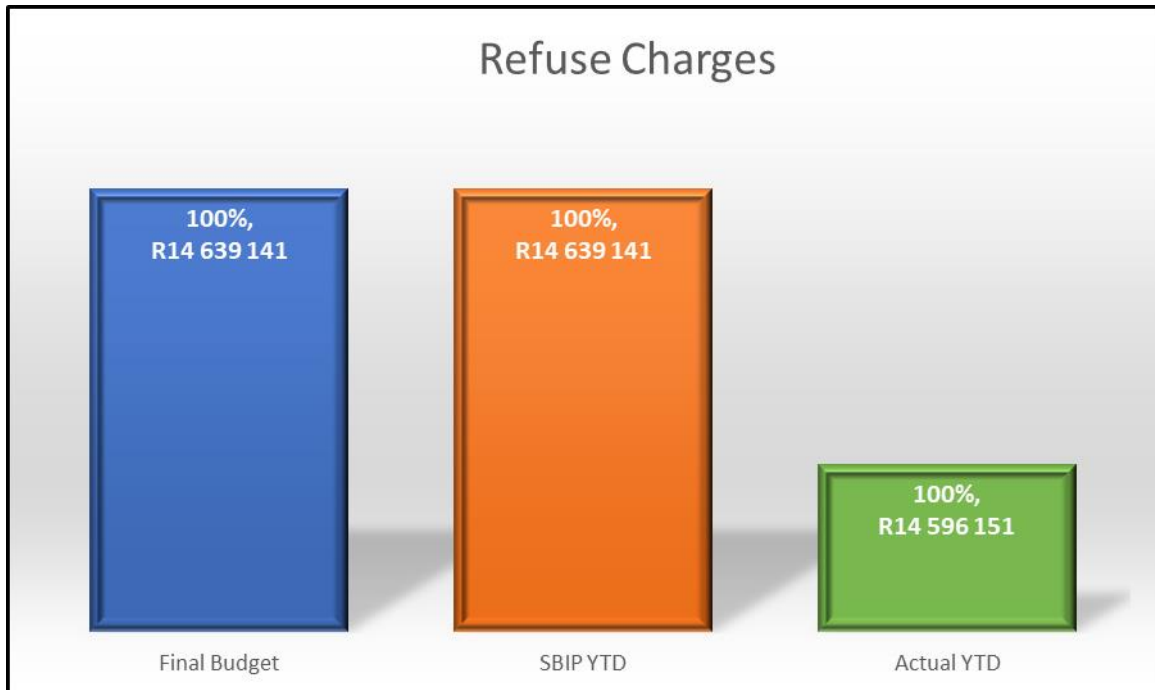


Figure 5 – Refuse removal service charges

The refuse amount raised as reflected for the actual year to date represents 99,7% of the budget amount. The refuse removal levies are also a very stable stream of revenue.

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

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.

3.3 Operating expenditure by type

The figures in this section should represent the accrued amounts; in other words, when the goods have been ordered, received or the invoice has been completed (reconciled with goods received and prices quoted) it should be captured as an expense. Shadow figures are reflected on the financial system once an order is issued. This action serves as a budgetary control mechanism and no actual financial entries are passed. These figures cannot be used for reporting purposes. The amounts included as expenditure are currently only those for which a payment run has been completed.

The total actual expenditure amounts to R399,9 million, while the monthly actual expenditure for June 2024 amounts to R51,6 million. The total budget is R 497,7 million and the year-to-date budget is R 497,7 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%

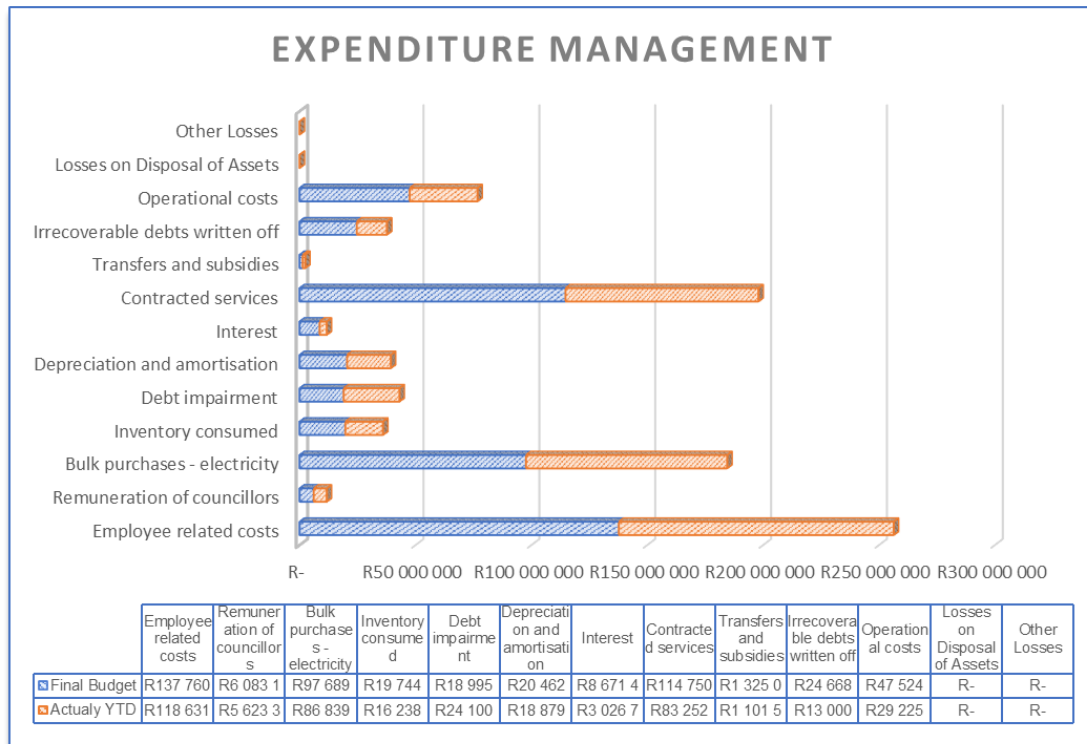


Figure 6 – Expenditure Management

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

Employee related costs

The budget for employee related costs is R137,8 million, while the year-to-date budget based on history is R137,8 million of which R118,6 million has been expended 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 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 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 expensed 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 expensed 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 expensed 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 2023, 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 expensed 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 expensed 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.

3.4 Operating expenditure by municipal vote

Municipal Manager

The budget for Municipal Manager is R9,2 million of which R6,9 million has been expensed and represents 75,6% of the budget amount.

Corporate services

The budget for Corporate Services is R47,1 million of which R32,4 million has been expensed and represents 68,7% of the budget amount.

Financial services

The budget for Financial Services is R43,4 million of which R37,6 million has been expensed and represents 86,7% of the budget amount.

Engineers services

The budget for Engineers Services is R212,9 million of which R171,9 million has been expensed and represents 80,7% of the budget amount.

Community services

The budget for Community Services is R184,9 million of which R150,9 million has been expensed and represents 81,6% of the budget amount.

3.5 Capital expenditure

The budget amount for capital expenditure is R74,9 million of which R47,4 million has been expensed to date. This represents 63,2% of the budgeted amount. 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.

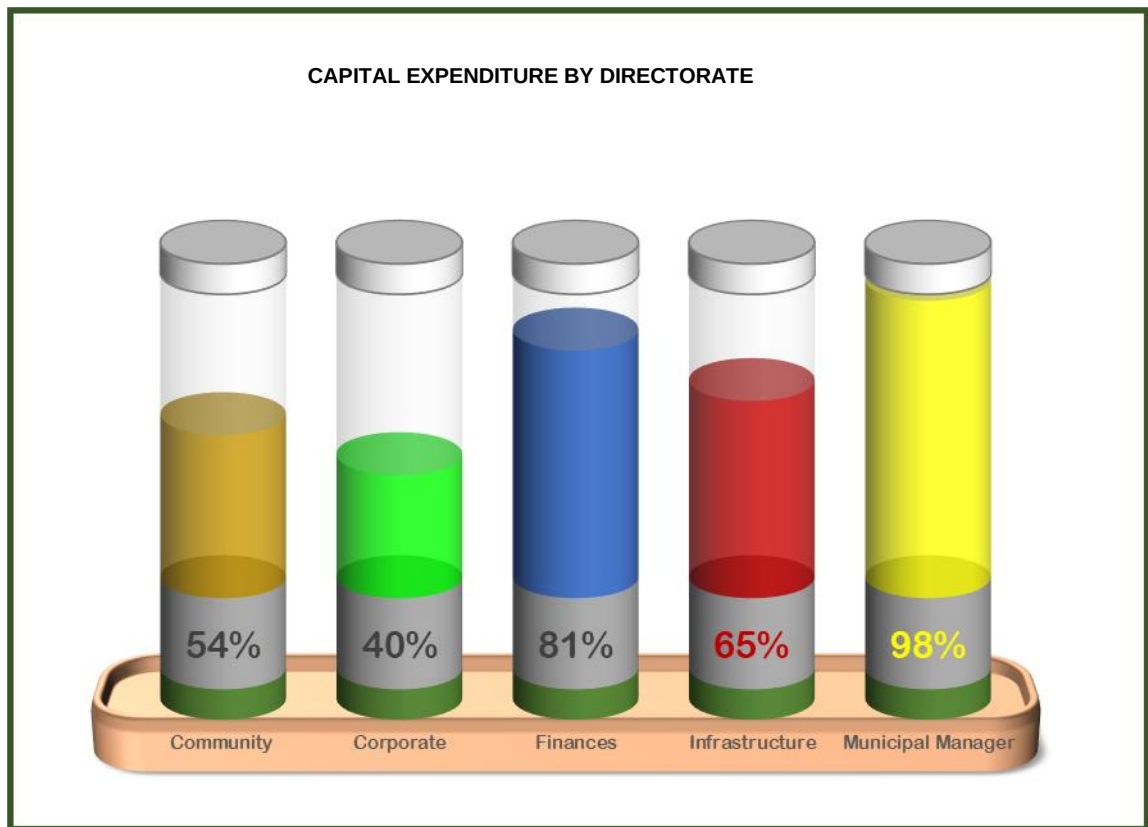


Figure 7 – Capital Expenditure by Directorate

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

Refer to page 32 for further details in respect of grant progress.

3.6 Payment Rate

The following important trend on the payment rate for the year to date must be noted:

- The payment rate for the previous financial year was only once above average i.e Oct 23 at 101%;
- The average payment rate for the financial year is 97,1%.
- This financial year suburbs payment rates dropped below 90%, Buffeljagsrivier (July, August, September, October, November, December, January, February, April, May, June), Barrydale (July, August, January, March), Malgas (July, August, December, March), Infanta (September, January, February, March, June), Suurbraak (November, December, January, February, March, May, June), Railton (December, February, April, June)

3.7 Financial Position

The breakdown of the financial position can be seen below:

3.7.1 Current assets and liabilities

Cash

The actual total cash available as at 30 June 2024 amounts to R 107,2 million.

Trade and other payables

The trade and other payables amount to R 63,8 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

Payments received in advance

This is due to payments made by account holders in advance for service charges, property rates and rates clearances.

Salary control

Salary control consists out of salary control and pension control accounts.

Trade Payables

The trade payables mainly comprise out of orders received, but not yet invoiced. It consists out of payables and accruals, licenses and registration and bulk electricity.

Un-identified deposits

Payments deposited into the municipality's bank account that cannot be identified are receipted in the unidentified deposits suspense account. The

allocation, once known, will most definitely influence consumer debtors or other debtors.

Other payables

The other payables account comprises out of output VAT received, retentions, accrued interest, the Auditor-General account and prepaid electricity that was generated from revenue.

Unspent conditional grants

Unspent conditional grants consist out of funds received for a specific purpose and of which that portion of the conditional grant has not been spent for the specified purpose yet.

3.7.2 Non-current assets and liabilities

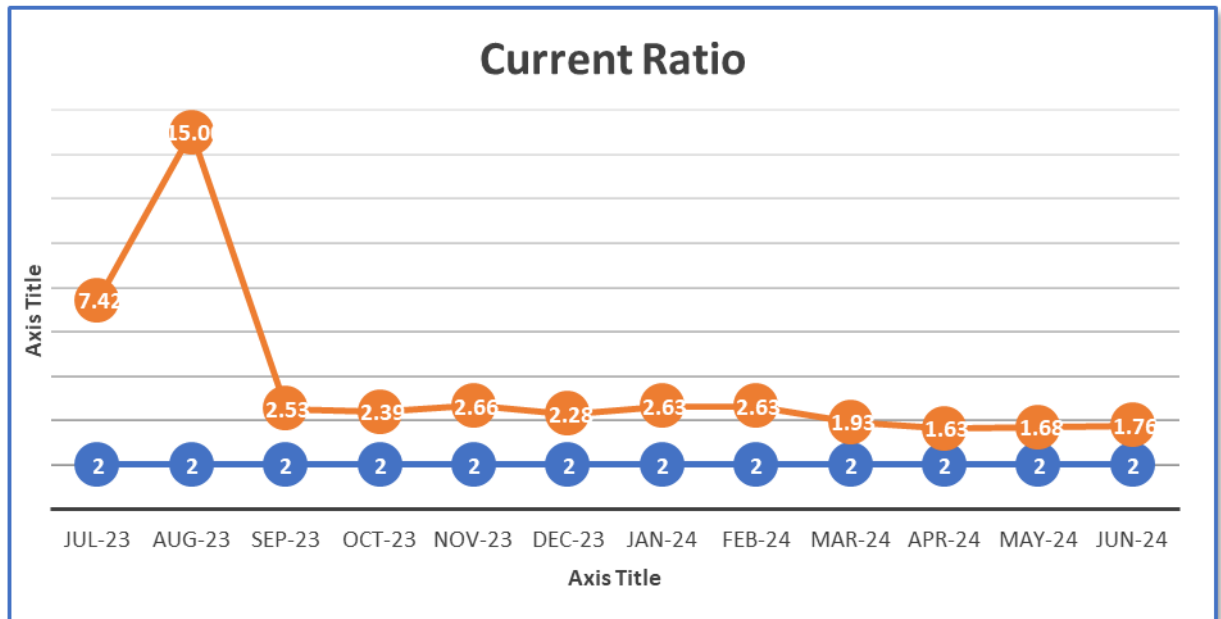
The value of non-current liabilities decreased in the current financial period mainly due to loan repayments. This together with year-end journals which will be processed will ensure that the correct amounts are reflected on the Statement of Financial Position at year-end.

3.7.3 Financial ratios

Liquidity ratio

This measure estimates whether the municipality can pay debts due within one year from assets that it expects to turn into cash within that year. A ratio of less than one is often a cause for concern, particularly if it persists for any length of time. The target which should always be aimed for is a ratio of 2 :1. The ratio is currently 1.76: 1, which is fair and expected to increase to 2:1 by yearend. The municipality will be able to overcome its short-term debt.

Current ratio	
Total current assets	Total current liabilities
153 444 027	87 415 364
1.76	



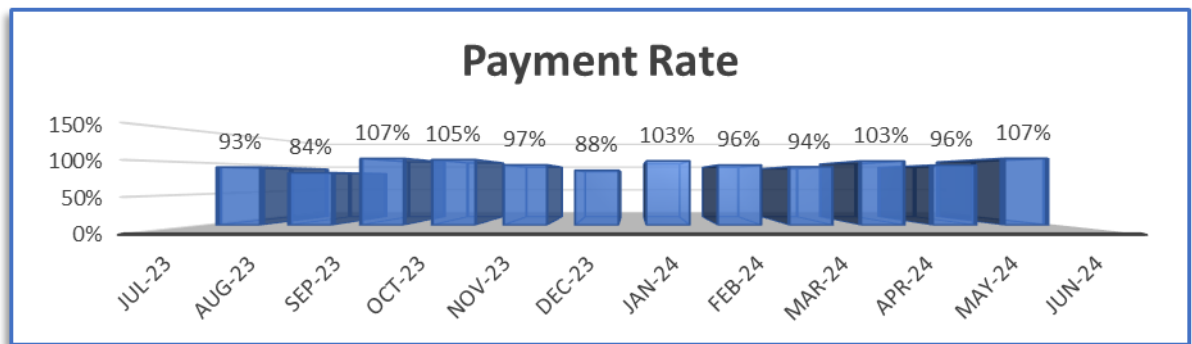
Gearing ratio

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

Gearing ratio	
Borrowing	Net Assets
23 884 289	546 952 412
4%	

Payment ratio of debtors

The payment ratio of debtors is an indication of how efficient the municipality is at collecting its debtors. Debtors are paid within 30 days, thus receipts received in June 2024 was billed in May 2024. For June 2024, the payment ratio of receipts was 107,14%. The year-to-date payment ratio is 97,10%. The municipality has various debtor controls in place and always strives for a 100% payment ratio, to increase the cashflow.



3.8 Cash Flow

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

4. IN-YEAR BUDGET STATEMENT TABLES

4.1 Monthly budget statement

4.1.1 Table C1: Monthly Budget Statement Summary

WC034 Swellendam - Table C1 Monthly Budget Statement Summary - M12 June

Description	2022/23	Budget Year 2023/24							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	50 116	57 462	56 353	4 628	56 594	56 353	241	0%	56 353
Service charges	152 118	174 551	171 207	12 140	172 556	171 207	1 349	1%	171 207
Investment revenue	7 683	6 662	9 017	1 335	12 495	9 017	3 478	39%	9 017
Transfers and subsidies - Operational	55 889	117 848	157 979	13 487	113 355	157 979	(44 625)	-28%	157 979
Other own revenue	66 387	80 165	77 664	14 562	74 291	77 664	(3 373)	-4%	77 664
Total Revenue (excluding capital transfers and contributions)	332 192	436 688	472 221	46 152	429 290	472 221	(42 931)	-9%	472 221
Employee costs	108 484	142 965	137 761	9 874	118 631	137 761	(19 129)	-14%	137 761
Remuneration of Councillors	5 607	6 083	6 083	472	5 623	6 083	(460)	-8%	6 083
Depreciation and amortisation	16 157	16 178	20 463	4 720	18 880	20 463	(1 583)	-8%	20 463
Interest	8 847	6 301	8 671	—	3 027	8 671	(5 645)	-65%	8 671
Inventory consumed and bulk purchases	96 097	114 064	117 434	9 592	103 078	117 434	(14 356)	-12%	117 434
Transfers and subsidies	530	1 185	1 325	370	1 102	1 325	(223)	-17%	1 325
Other expenditure	91 993	169 284	205 939	26 579	149 578	205 939	(56 362)	-27%	205 939
Total Expenditure	327 716	456 060	497 677	51 607	399 918	497 677	(97 758)	-20%	497 677
Surplus/(Deficit)	4 476	(19 372)	(25 456)	(5 456)	29 372	(25 456)	54 828	-215%	(25 456)
Transfers and subsidies - capital (monetary allocations)	47 883	20 240	44 689	3 532	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	(1 923)	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	(1 923)	60 910	24 014	36 896	154%	24 014
Capital expenditure & funds sources									
Capital expenditure	61 115	46 330	74 903	12 846	47 372	74 903	(27 531)	-37%	74 903
Capital transfers recognised	48 102	25 021	49 535	8 063	36 069	49 535	(13 466)	-27%	49 535
Borrowing	7 211	3 598	5 717	1 292	3 489	5 717	(2 228)	-39%	5 717
Internally generated funds	4 654	17 712	19 651	3 490	7 814	19 651	(11 837)	-60%	19 651
Total sources of capital funds	59 967	46 330	74 903	12 846	47 372	74 903	(27 531)	-37%	74 903
Financial position									
Total current assets	165 895	137 537	143 822		153 444				143 822
Total non current assets	522 236	573 803	575 920		599 650				575 920
Total current liabilities	82 148	107 090	85 714		87 415				85 714
Total non current liabilities	119 446	123 392	126 313		118 726				126 313
Community wealth/Equity	486 442	480 859	507 715		547 352				507 715
Cash flows									
Net cash from (used) operating	214 731	20 244	42 519	(11 412)	110 841	42 519	(68 322)	-161%	402 401
Net cash from (used) investing	(56 565)	(41 932)	(74 526)	(14 173)	(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	—	260 699	241 786	(18 912)	-8%	663 484
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	20 497	1 078	1 040	1 001	914	679	3 921	16 732	45 862
Creditors Age Analysis									
Total Creditors	—	—	—	—	—	—	—	—	—

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

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

WC034 Swellendam - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M12 June

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
<i>Governance and administration</i>		96 490	103 244	103 507	5 382	103 499	103 507	(8)	0%	103 507
Executive and council		31 588	27 331	25 158	(1 054)	27 161	25 158	2 002	8%	25 158
Finance and administration		64 901	75 913	78 348	6 436	76 338	78 348	(2 010)	-3%	78 348
Internal audit		—	—	—	—	—	—	—	—	—
<i>Community and public safety</i>		84 074	119 803	149 934	23 803	120 339	149 934	(29 595)	-20%	149 934
Community and social services		7 168	7 290	7 560	499	6 267	7 560	(1 292)	-17%	7 560
Sport and recreation		851	945	925	101	1 092	925	168	18%	925
Public safety		46 124	47 659	47 278	12 322	51 184	47 278	3 905	8%	47 278
Housing		29 931	63 910	94 171	10 881	61 795	94 171	(32 376)	-34%	94 171
Health		—	—	—	—	—	—	—	—	—
<i>Economic and environmental services</i>		9 542	8 473	11 403	2 882	11 477	11 403	74	1%	11 403
Planning and development		2 840	3 007	3 229	356	2 750	3 229	(479)	-15%	3 229
Road transport		6 701	5 466	8 174	2 526	8 726	8 174	552	7%	8 174
Environmental protection		—	—	—	—	—	—	—	—	—
<i>Trading services</i>		189 970	230 124	256 814	17 617	225 497	256 814	(31 317)	-12%	256 814
Energy sources		101 794	118 187	134 626	7 447	115 326	134 626	(19 300)	-14%	134 626
Water management		41 611	56 906	63 932	6 143	58 535	63 932	(5 397)	-8%	63 932
Waste water management		29 074	30 025	33 018	2 502	31 571	33 018	(1 447)	-4%	33 018
Waste management		17 492	25 006	25 238	1 525	20 064	25 238	(5 174)	-20%	25 238
<i>Other</i>	4	—	65	33	—	17	33	(16)	-47%	33
Total Revenue - Functional	2	380 076	461 709	521 690	49 684	460 829	521 690	(60 862)	-12%	521 690
Expenditure - Functional										
<i>Governance and administration</i>		85 034	105 613	108 371	7 169	84 515	108 371	(23 856)	-22%	108 371
Executive and council		27 286	21 860	22 626	1 759	19 404	22 626	(3 222)	-14%	22 626
Finance and administration		57 160	82 248	84 427	5 312	64 030	84 427	(20 397)	-24%	84 427
Internal audit		588	1 505	1 318	98	1 081	1 318	(237)	-18%	1 318
<i>Community and public safety</i>		69 002	136 621	152 131	22 528	125 796	152 131	(26 335)	-17%	152 131
Community and social services		8 621	11 141	10 679	1 265	9 581	10 679	(1 098)	-10%	10 679
Sport and recreation		11 339	12 371	12 338	999	11 945	12 338	(392)	-3%	12 338
Public safety		44 452	50 150	49 587	10 282	48 896	49 587	(691)	-1%	49 587
Housing		4 590	62 957	79 526	9 981	55 372	79 526	(24 154)	-30%	79 526
Health		1	1	1	0	1	1	—	—	1
<i>Economic and environmental services</i>		29 251	29 694	33 299	4 818	30 402	33 299	(2 897)	-9%	33 299
Planning and development		5 986	9 030	8 641	821	7 599	8 641	(1 042)	-12%	8 641
Road transport		22 538	20 020	23 813	3 997	22 158	23 813	(1 654)	-7%	23 813
Environmental protection		726	644	845	—	645	845	(200)	-24%	845
<i>Trading services</i>		143 935	182 761	202 644	16 893	158 640	202 644	(44 004)	-22%	202 644
Energy sources		93 702	112 790	130 272	9 843	101 801	130 272	(28 471)	-22%	130 272
Water management		17 393	26 334	28 229	2 955	22 475	28 229	(5 754)	-20%	28 229
Waste water management		14 656	21 290	21 997	2 222	19 159	21 997	(2 837)	-13%	21 997
Waste management		18 184	22 346	22 147	1 874	15 205	22 147	(6 943)	-31%	22 147
<i>Other</i>		494	1 371	1 231	200	565	1 231	(666)	-54%	1 231
Total Expenditure - Functional	3	327 716	456 060	497 677	51 607	399 918	497 677	(97 758)	-20%	497 677
Surplus/ (Deficit) for the year		52 360	5 649	24 014	(1 923)	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.

4.1.3 Table C3: Monthly Budget Statement - Financial

The budget is approved by the council on the municipal vote level. The municipal votes reflect the organisational structure of the municipality.

WC034 Swellendam - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M12 June

Vote Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands										
Revenue by Vote	1									
Vote 1 - Municipal Manager		2 593	–	290	–	150	290	(140)	-48.3%	290
Vote 2 - CORPORATE SERVICES		31 426	37 190	35 377	(658)	31 208	35 377	(4 169)	-11.8%	35 377
Vote 3 - FINANCE SERVICES		61 834	68 337	70 408	6 374	74 057	70 408	3 649	5.2%	70 408
Vote 4 - ENGINEERS SERVICE		179 342	206 888	236 390	18 532	213 578	236 390	(22 813)	-9.7%	236 390
Vote 5 - COMMUNITY SERVICES		58 176	96 493	127 224	13 011	89 154	127 224	(38 070)	-29.9%	127 224
Vote 6 - COMMUNITY SERVICES CONTINUED		46 706	52 801	52 001	12 425	52 681	52 001	680	1.3%	52 001
Total Revenue by Vote	2	380 076	461 709	521 690	49 684	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	6 977	9 224	(2 247)	-24.4%	9 224
Vote 2 - CORPORATE SERVICES		38 454	45 529	47 138	2 735	32 383	47 138	(14 756)	-31.3%	47 138
Vote 3 - FINANCE SERVICES		30 912	40 536	43 400	3 136	37 625	43 400	(5 775)	-13.3%	43 400
Vote 4 - ENGINEERS SERVICE		156 342	191 674	212 984	18 900	171 952	212 984	(41 031)	-19.3%	212 984
Vote 5 - COMMUNITY SERVICES		52 430	118 877	135 872	15 099	103 008	135 872	(32 864)	-24.2%	135 872
Vote 6 - COMMUNITY SERVICES CONTINUED		43 648	49 290	49 058	10 256	47 972	49 058	(1 085)	-2.2%	49 058
Total Expenditure by Vote	2	327 716	456 060	497 677	51 607	399 918	497 677	(97 758)	-19.6%	497 677
Surplus/ (Deficit) for the year	2	52 360	5 649	24 014	(1 923)	60 910	24 014	36 896	153.6%	24 014

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

This table reflects the operating budget and actual figures of the Financial Performance. The table informs the actual performance on the revenue by source and the expenditure by type against the approved annual budget.

WC034 Swellendam - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M12 June

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands										
Revenue										
Exchange Revenue		173 667	191 584	192 615	14 244	198 398	192 615	5 783	3%	192 615
Service charges - Electricity		97 473	113 936	113 655	7 266	111 827	113 655	(1 829)	-2%	113 655
Service charges - Water		22 509	25 388	22 415	2 004	24 240	22 415	1 825	8%	22 415
Service charges - Waste Water Management		19 386	20 521	20 497	1 795	21 893	20 497	1 396	7%	20 497
Service charges - Waste management		12 749	14 707	14 639	1 075	14 596	14 639	(43)	0%	14 639
Sale of Goods and Rendering of Services		2 900	2 736	2 889	267	3 222	2 889	333	12%	2 889
Agency services		2 728	3 062	2 817	180	2 686	2 817	(131)	-5%	2 817
Interest earned from Receivables		1 855	1 880	1 709	58	1 665	1 709	(45)	-3%	1 709
Interest earned from Current and Non Current Assets		7 681	6 660	9 015	1 335	12 493	9 015	3 478	39%	9 015
Dividends		2	2	2	—	2	2	(0)	-8%	2
Rental from Fixed Assets		916	867	1 046	34	697	1 046	(349)	-33%	1 046
Licence and permits		1 300	1 410	1 230	108	1 281	1 230	51	4%	1 230
Operational Revenue		4 166	415	2 698	122	3 796	2 698	1 097	41%	2 698
Non-Exchange Revenue		158 526	245 104	279 606	31 908	230 892	279 606	(48 714)	-17%	279 606
Property rates		50 116	57 462	56 353	4 628	56 594	56 353	241	0%	56 353
Surcharges and Taxes		955	994	960	76	954	960	(5)	-1%	960
Fines, penalties and forfeits		42 514	47 744	47 278	12 169	48 556	47 278	1 279	3%	47 278
Transfer and subsidies - Operational		55 889	117 848	157 979	13 487	113 355	157 979	(44 625)	-28%	157 979
Interest		325	324	387	22	393	387	6	1%	387
Operational Revenue		3 314	3 487	3 433	282	3 390	3 433	(43)	-1%	3 433
Gains on disposal of Assets		334	4 399	5	443	2 509	5	2 504	50082%	5
Other Gains		5 080	12 847	13 211	801	5 141	13 211	(8 070)	-61%	13 211
Total Revenue (excluding capital transfers and contributions)		332 192	436 688	472 221	46 152	429 290	472 221	(42 931)	-9%	472 221
Expenditure By Type										
Employee related costs		108 484	142 965	137 761	9 874	118 631	137 761	(19 129)	-14%	137 761
Remuneration of councillors		5 607	6 083	6 083	472	5 623	6 083	(460)	-8%	6 083
Bulk purchases - electricity		79 694	95 137	97 690	7 910	86 840	97 690	(10 850)	-11%	97 690
Inventory consumed		16 403	18 928	19 745	1 682	16 238	19 745	(3 506)	-18%	19 745
Debt impairment		8 629	29 302	18 996	6 025	24 100	18 996	5 104	27%	18 996
Depreciation and amortisation		16 157	16 178	20 463	4 720	18 880	20 463	(1 583)	-8%	20 463
Interest		8 847	6 301	8 671	—	3 027	8 671	(5 645)	-65%	8 671
Contracted services		29 358	95 295	114 750	15 726	83 252	114 750	(31 498)	-27%	114 750
Transfers and subsidies		530	1 185	1 325	370	1 102	1 325	(223)	-17%	1 325
Irrecoverable debts written off		26 793	13 613	24 669	3 250	13 000	24 669	(11 669)	-47%	24 669
Operational costs		26 162	30 932	47 525	1 578	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	51 607	399 918	497 677	(97 758)	-20%	497 677
Surplus/(Deficit)		4 476	(19 372)	(25 456)	(5 456)	29 372	(25 456)	54 828	(0)	(25 456)
Transfers and subsidies - capital (monetary allocations)		47 883	20 240	44 689	3 532	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	(1 923)	60 910	24 014			24 014
Surplus/(Deficit) after income tax		52 360	5 649	24 014	(1 923)	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	(1 923)	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	(1 923)	60 910	24 014			24 014

4.1.5 Table C5: Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification, and funding)

WC034 Swellendam - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M12 June

Vote Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - Municipal Manager		-	-	-	-	-	-	-		-
Vote 2 - CORPORATE SERVICES		-	-	-	-	-	-	-		-
Vote 3 - FINANCE SERVICES		-	-	-	-	-	-	-		-
Vote 4 - ENGINEERS SERVICE		17 044	20 081	25 197	1 747	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	1 747	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	256	525	1 298	(773)	-60%	1 298
Vote 3 - FINANCE SERVICES		2 152	2 660	2 100	10	1 711	2 100	(389)	-19%	2 100
Vote 4 - ENGINEERS SERVICE		36 185	16 139	35 043	5 768	22 178	35 043	(12 865)	-37%	35 043
Vote 5 - COMMUNITY SERVICES		2 999	5 605	10 533	4 814	5 491	10 533	(5 042)	-48%	10 533
Vote 6 - COMMUNITY SERVICES CONTINUED		922	736	712	230	541	712	(171)	-24%	712
Total Capital single-year expenditure	4	44 071	26 162	49 705	11 098	30 465	49 705	(19 241)	-39%	49 705
Total Capital Expenditure	3	61 115	46 330	74 903	12 846	47 372	74 903	(27 531)	-37%	74 903
Capital Expenditure - Functional Classification										
Governance and administration		2 277	2 918	2 529	89	1 871	2 529	(658)	-26%	2 529
Executive and council		-	8	9	-	7	9	(2)	-24%	9
Finance and administration		2 277	2 910	2 520	89	1 864	2 520	(656)	-26%	2 520
Internal audit		-	-	-	-	-	-	-		-
Community and public safety		2 573	1 218	5 843	4 874	5 564	5 843	(280)	-5%	5 843
Community and social services		649	195	463	157	368	463	(95)	-20%	463
Sport and recreation		1 495	332	200	41	186	200	(14)	-7%	200
Public safety		429	641	687	230	516	687	(171)	-25%	687
Housing		-	50	4 494	4 446	4 493	4 494	(1)	0%	4 494
Health		-	-	-	-	-	-	-		-
Economic and environmental services		27 250	7 418	9 069	520	2 679	9 069	(6 391)	-70%	9 069
Planning and development		1 765	783	918	203	411	918	(506)	-55%	918
Road transport		25 485	6 635	8 152	317	2 268	8 152	(5 884)	-72%	8 152
Environmental protection		-	-	-	-	-	-	-		-
Trading services		29 014	34 777	57 461	7 363	37 259	57 461	(20 203)	-35%	57 461
Energy sources		242	2 914	11 889	961	8 093	11 889	(3 796)	-32%	11 889
Water management		18 449	20 698	31 306	5 018	25 316	31 306	(5 990)	-19%	31 306
Waste water management		9 052	5 963	8 873	1 214	3 389	8 873	(5 485)	-62%	8 873
Waste management		1 271	5 202	5 393	170	461	5 393	(4 932)	-91%	5 393
Other		-	-	-	-	-	-	-		-
Total Capital Expenditure - Functional Classification	3	61 115	46 330	74 903	12 846	47 372	74 903	(27 531)	-37%	74 903
Funded by:										
National Government		16 769	16 183	23 846	2 347	22 102	23 846	(1 744)	-7%	23 846
Provincial Government		30 835	8 838	25 163	5 716	13 510	25 163	(11 653)	-46%	25 163
District Municipality		498	-	526	-	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	8 063	36 069	49 535	(13 466)	-27%	49 535
Borrowing	6	7 211	3 598	5 717	1 292	3 489	5 717	(2 228)	-39%	5 717
Internally generated funds		4 654	17 712	19 651	3 490	7 814	19 651	(11 837)	-60%	19 651
Total Capital Funding	7	59 967	46 330	74 903	12 846	47 372	74 903	(27 531)	-37%	74 903

4.1.6 Table C6: Monthly Budget Statement – Financial Position**WC034 Swellendam - Table C6 Monthly Budget Statement - Financial Position - M12 June**

Description	Ref	2022/23	Budget Year 2023/24			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD Actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash and cash equivalents		121 773	89 968	83 671	107 230	83 671
Trade and other receivables from exchange transactions		15 090	6 332	20 592	18 510	20 592
Receivables from non-exchange transactions		15 404	19 641	18 896	15 058	18 896
Current portion of non-current receivables		10	43	10	10	10
Inventory		5 457	7 170	8 819	6 109	8 819
VAT		7 425	17 527	14 802	5 792	14 802
Other current assets		735	(3 145)	(2 968)	735	(2 968)
Total current assets		165 895	137 537	143 822	153 444	143 822
Non current assets						
Investments		–	–	–	48 921	–
Investment property		10 933	11 353	10 875	10 875	10 875
Property, plant and equipment		509 492	561 418	564 173	538 225	564 173
Biological assets		–	–	–	–	–
Living and non-living resources		–	–	–	–	–
Heritage assets		171	171	171	171	171
Intangible assets		567	284	384	384	384
Trade and other receivables from exchange transactions		777	423	–	778	–
Non-current receivables from non-exchange transactions		58	–	79	58	79
Other non-current assets		238	155	238	238	238
Total non current assets		522 236	573 803	575 920	599 650	575 920
TOTAL ASSETS		688 131	711 341	719 742	753 094	719 742
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Financial liabilities		4 609	2 982	4 568	4 609	4 568
Consumer deposits		4 283	4 721	4 923	4 790	4 923
Trade and other payables from exchange transactions		36 912	46 414	52 876	9 100	52 876
Trade and other payables from non-exchange transactions		20 395	10 646	(6 794)	55 575	(6 794)
Provision		13 977	21 111	17 699	13 837	17 699
VAT		1 973	21 216	12 441	(495)	12 441
Other current liabilities		–	–	–	–	–
Total current liabilities		82 148	107 090	85 714	87 415	85 714
Non current liabilities						
Financial liabilities		24 604	27 980	23 971	23 884	23 971
Provision		65 380	63 875	70 072	65 380	70 072
Long term portion of trade payables		–	–	–	–	–
Other non-current liabilities		29 462	31 537	32 270	29 462	32 270
Total non current liabilities		119 446	123 392	126 313	118 726	126 313
TOTAL LIABILITIES		201 594	230 482	212 026	206 142	212 026
NET ASSETS	2	486 537	480 859	507 715	546 952	507 715
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		461 370	477 359	482 643	530 094	482 643
Reserves and funds		25 072	3 500	25 072	17 258	25 072
Other		–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	486 442	480 859	507 715	547 352	507 715

4.1.7 Table C7: Monthly Budget Statement - Cash Flow

WC034 Swellendam - Table C7 Monthly Budget Statement - Cash Flow - M12 June

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		60 909	57 258	54 884	3 968	49 116	54 884	(5 768)	-11%	54 884
Service charges		174 725	172 979	173 394	16 019	187 368	173 394	13 974	8%	173 394
Other revenue		8 204	20 129	22 410	1 394	13 692	22 410	(8 718)	-39%	22 410
Transfers and Subsidies - Operational		48 198	117 848	153 740	–	140 885	153 740	(12 855)	-8%	153 740
Transfers and Subsidies - Capital		26 421	20 240	24 791	–	4 446	24 791	(20 345)	-82%	24 791
Interest		20 143	8 864	9 015	687	9 344	9 015	329	4%	9 015
Dividends		–	2	2	–	2	2	(0)	-8%	2
Payments										
Suppliers and employees		(123 906)	(372 986)	(390 963)	(33 480)	(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	(11 412)	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	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		–	–	–	95	12 234	–	12 234	0%	–
Payments										
Capital assets		(61 230)	(46 330)	(74 531)	(14 712)	(47 889)	74 531	122 420	164%	74 531
NET CASH FROM/(USED) INVESTING ACTIVITIES		(56 565)	(41 932)	(74 526)	(14 173)	(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)	(25 586)	77 696	120 013			480 481
Cash/cash equivalents at beginning:		113 324	116 145	121 773		183 003	121 773			183 003
Cash/cash equivalents at month/year end:		266 142	98 695	94 005		260 699	241 786			663 484

PART 2 – SUPPORTING DOCUMENTATION

5. DEBTORS' ANALYSIS

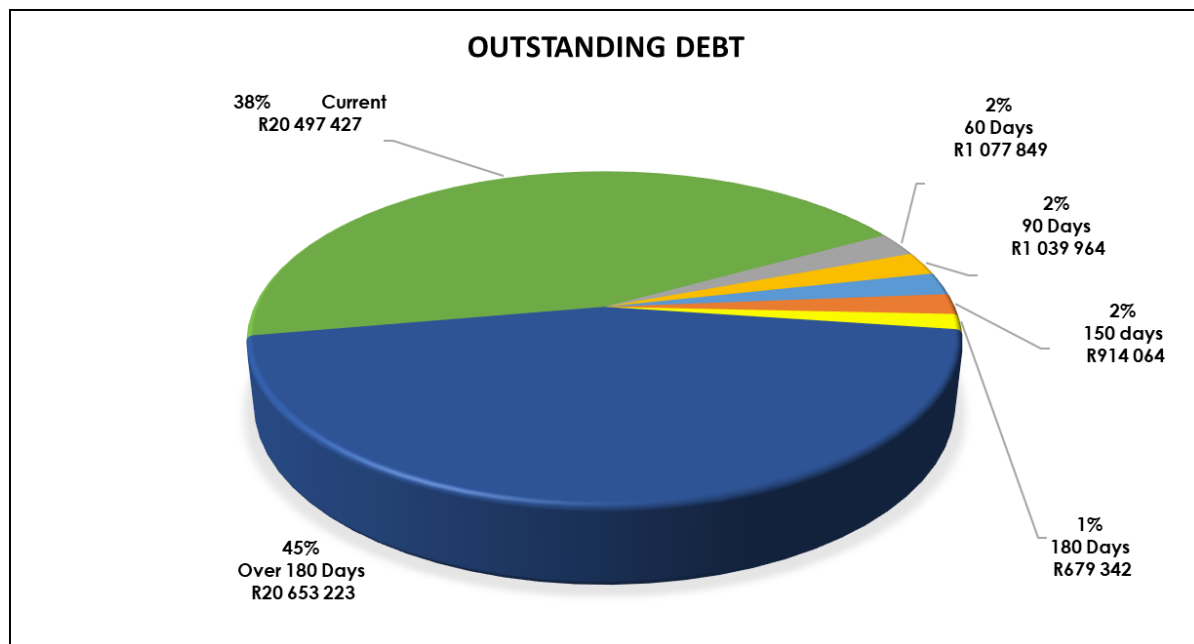
Table SC3 is the debtors' ageing report required by the Municipal Budget Reporting Regulation (MBRR).

The age analysis includes all debtor accounts from the billing module. The outstanding debtors for June 2024 are R45,9 million of which 50,9% is older than 90 days. The debtors increased in June 2024 by R1,231 million when compared to May 2024.

WC034 Swellendam - Supporting Table SC3 Monthly Budget Statement - aged debtors - M12 June

Description	NT Code	Budget Year 2023/24										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	Total	Total over 90 days		
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	7 694	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 8 – Outstanding Debtors



6. 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 - M12 June

Description	NT Code	Budget Year 2023/24								
		0 -	31 -	61 -	91 -	121 -	151 -	181 Days -	Over 1	Total
R thousands		30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	1 Year	Year	
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	-	-	-	-	-	-	-	-	-

7. INVESTMENT PORTFOLIO ANALYSIS

During the month of June 2024 interest to the amount of R0,029 million realised on the investments. Investments were topped up with R10,2 million and investments of R10,3 million was withdrawn.

WC034 Swellendam - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M12 June 2024

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate *	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	9 097	-	-	-	9 097
Abisa Bank		183 Days	183 Days	Y	V	9.6	N/A	N/A	18/10/2024	12 139	-	-	-	12 139
Abisa Bank		Call	Call	Y	V	8.9	N/A	N/A	Unknown	20 823	-	-	-	20 823
Abisa Bank		183 Days	183 Days	Y	F	9.6	N/A	N/A	18/10/2024	12 139	-	-	-	12 139
Standard Bank		123 Days	123 Days	Y	F	9.275	N/A	N/A	19/08/2024	12 134	-	-	-	12 134
Standard Bank		153 Days	153 Days	Y	F	9.375	N/A	N/A	18/09/2024	12 136	-	-	-	12 136
Nedbank		91 Days	91 Days	Y	F	8.97	N/A	N/A	18/07/2024	9 097	-	-	-	9 097
Abisa Bank		31 Days	31 Days	Y	F	7.25	N/A	N/A	13/06/2024	5 133	11	(5 144)	-	0
Abisa Bank		8 Days	8 Days	Y	F	7.25	N/A	N/A	21/06/2024	-	8	(5 121)	5 113	-
Abisa Bank		31 Days	31 Days	Y	F	7.25	N/A	N/A	22/07/2024	-	10	-	5 113	5 123
Municipality sub-total										92 698	29	(10 265)	10 226	92 688
Entities														
										-	-	-	-	-
										-	-	-	-	-
										-	-	-	-	-
										-	-	-	-	-
										-	-	-	-	-
Entities sub-total										-	-	-	-	-
TOTAL INVESTMENTS AND INTEREST	2									92 024	29	(10 265)	10 226	92 688

8. ALLOCATION AND GRANT RECEIPTS AND EXPENDITURE

8.1 Supporting table SC6 – Grant receipts

WC034 Swellendam - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M12 June 2024										
Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		43 119	49 895	51 962	–	51 893	51 962	(69)	-0.1%	51 962
Local Government Equitable Share		35 471	43 487	43 487	–	43 487	43 487	–		43 487
Expanded public works programme integrated grant for municipalities		1 682	1 541	1 541	–	1 541	1 541	–		1 541
Municipal Infrastructure Grant		2 150	2 328	4 473	–	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
Municipal Disaster Relief Grant		–	–	–	–	–	–	–		–
Water Services Infrastructure Grant		940	769	692	–	692	692	(0)	0.0%	692
Energy Efficiency and Demand Side Management Grant		391	–	–	–	–	–	–		–
Provincial Government:		17 853	67 407	101 804	–	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	–	–	–	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	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	–	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
Municipal Intervention Grant		–	–	–	–	–	–	–		–
Provincial contribution towards acceleration of housing delivery		82	326	23 761	–	23 761	23 761	(0)	0.0%	23 761
Regional Socio Economic Project Programme		–	387	387	–	387	387	–		387
Municipal Water Resilience Grant		–	–	1 199	–	1 199	1 199	–		1 199
Municipal Service Delivery and Capacity Grant		–	–	101	–	101	–	–		–
Other grant providers:		20	546	966	–	558	966	(408)	-42.3%	966
WESGRO		–	–	–	–	–	–	–		–
Service SETA		20	171	408	–	135	408	(274)	-67.0%	408
SETA		–	375	484	–	228	484	–		484
Overberg District Safety Forum Grant		–	–	9	–	130	9	–		9
Joint District and Metro Approach Grant		–	–	65	–	65	65	–		65
Other grant providers:		–	–	–	–	–	–	–		–
Total Operating Transfers and Grants	5	60 992	117 848	154 732	–	150 876	154 732	(3 856)	-2.5%	153 432
Capital Transfers and Grants										
National Government:		24 190	16 183	14 932	–	15 001	14 932	69	0.5%	14 932
Local Government Equitable Share		–	–	–	–	–	–	–		–
Municipal Infrastructure Grant		10 212	11 059	10 319	–	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	–	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	–	14 104	14 855	(752)	-5.1%	13 116
Human Settlement Development		40 916	1 100	5 546	–	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
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
Regional Socio Economic Project Programme		–	783	783	–	783	783	–		783
Municipal Service Delivery and Capacity Grant		–	–	677	–	677	677	–		677
Municipal Water Resilience Grant		–	–	1 739	–	1 739	1 739	–		–
Other grant providers:		–	–	435	–	435	435	–		–
Overberg District Safety Forum Grant		–	–	–	–	–	–	–		–
Municipal Disaster Recovery Grant		–	–	–	–	–	–	–	0.0%	–
Upgrade of sanitation facilities from old housing project Grant		–	–	–	–	–	–	–	0.0%	–
Rectification and upgrade of external sanitation facilities in Raiton Grant		–	–	–	–	–	–	–	0.0%	–
Joint District and Metro Approach Grant		–	–	435	–	435	435	–		–
Total Capital Transfers and Grants	5	68 274	20 240	30 222	–	29 539	30 222	(683)	-2.3%	28 048
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	129 265	138 088	184 954	–	180 415	184 954	(4 539)	-2.5%	181 480

8.2 Supporting table SC7 (1) – Grant expenditure

WC034 Swellendam - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M12 June 2024										
Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		42 845	49 895	51 962	2 585	47 249	51 962	(4 713)	-9.1%	51 962
Local Government Equitable Share		35 471	43 487	43 487	–	39 864	43 487	(3 623)	-8.3%	43 487
Expanded public works programme integrated grant for municipalities		1 682	1 541	1 541	1	1 541	1 541	(0)	0.0%	1 541
Municipal Infrastructure Grant		2 077	2 328	4 473	2 322	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	684	1 770	(1 086)	-61.3%	1 770
Municipal Disaster Relief Grant		–	–	–	–	–	–	–	–	–
Water Services Infrastructure Grant		738	769	692	187	688	692	(4)	-0.6%	692
Energy Efficiency and Demand Side Management Grant		391	–	–	–	–	–	–	–	–
Provincial Government:		15 158	67 407	101 804	–	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	–	–	–	–	–	–	–	–
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	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	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	200	(140)	-70.0%	200
Municipal Intervention Grant		–	–	–	–	–	–	–	–	–
Service SETA		–	–	–	–	–	–	–	–	–
Provincial contribution towards ex celeration of housing delivery		–	326	23 761	7 040	7 324	23 761	(16 437)	-69.2%	23 761
Regional Socio Economic Project Programme		–	387	387	55	205	387	(182)	-47.0%	387
Municipal Water Resilience Grant		–	–	1 199	212	441	1 199	–	–	1 199
Municipal Service Delivery and Capacity Grant		–	–	101	–	–	101	–	–	101
Other grant providers:		86	546	966	–	65	966	(901)	-93.2%	966
WESGRO		57	–	–	–	–	–	–	–	–
Service SETA		28	171	408	–	–	408	(408)	-100.0%	408
SETA		–	375	484	–	–	484	–	–	484
Overberg District Safety Forum Grant		–	–	9	–	–	9	–	–	9
Joint District and Metro Approach Grant		–	–	65	–	65	65	–	–	65
Total operating expenditure of Transfers and Grants:		58 089	117 848	154 732	2 585	107 351	154 732	(29 763)	-19.2%	154 732
Capital expenditure of Transfers and Grants										
Capital Transfers and Grants		22 355	16 183	14 932	1 248	14 903	14 932	(28)	-0.2%	14 932
Local Government Equitable Share		–	–	–	–	–	–	–	–	–
Municipal Infrastructure Grant		9 723	11 059	10 319	–	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	4 584	4 612	(28)	-0.6%	4 612
Other capital transfers [insert description]		39 494	4 057	14 855	1 185	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	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	5 739	–	–	5 739
Regional Socio Economic Project Programme		–	783	783	203	411	783	–	–	783
Municipal Service Delivery and Capacity Grant		–	–	677	–	–	677	–	–	677
Municipal Water Resilience Grant		–	–	1 739	21	135	1 739	(1 604)	-92.2%	1 739
Joint District and Metro Approach Grant		–	–	–	–	–	–	–	–	–
Other Grants		–	–	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
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	18 913	30 222	(11 309)	-37.4%	30 222
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		119 939	138 088	184 954	5 018	126 264	184 954	(41 071)	-22.2%	184 954

8.3 Supporting information grants

8.3.1 The following grants were received up to June 2024:

Municipal Infrastructure Grant (MIG)

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

SMT 29/22/23 – Mechanical & Electrical – Completed.

SMT 30/22/23 – Civil – Completed.

A rollover of R490 000 is fully spent.

The MIG allocation was decreased by R895 000, as per gazette to fund the government salary bill. The project was a multi – year project and the pumps station building, mechanical infrastructure and raw water rising main have been completed.

The savings on the own funding to be rolled over for the portion of the gravity main from the dam to raw water pump station. The funding to be combined with the provincial grant R1 million and an additional funding application to MIG.

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

Additional fund of R2.3 million was received from MIG. The budget is approved by Council. The project was completed.

Water Service Infrastructure Grant (WSIG)

- **Barrydale Bulk Water Infrastructure Phase 2**

This is a multi-year project. The municipality received R 6 million for the project in June 2023. The municipality does have a contract and tender in place regarding the scope of works related to the R6 million funding. The municipality engaged the Contractor to negotiate in terms of the rates regarding matters of finalising scope, escalation and possible force majeure.

The project achieved completion in June 2024.

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

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

Portion 1: Rising main remainder - Planned activities

The project achieved completion in June 2024.

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

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

Municipal Disaster Relief Grant

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

Other projects relating to this grant – The scope had to be decreased to fit within the limit of the available budget. The project is in stage 5 (Construction & documentation). A rollover application to be done, as 100% expenditure is not achieved in the 2023/24 financial year

Emergency Municipal Loadshedding Relief Grant

Procurement concluded.

SETA

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

Expanded public works programme integrated grant for municipalities (EPWP)

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

Library Service: Replacement funding for most vulnerable B3 municipalities (MRF)

Business plan was submitted to Library Services in terms of expenditure to be funded from this grant.

Local government financial management grant (FMG)

A business plan was submitted for the 2023/2024 financial year for activities to be funded from the FMG plan in line with the criteria set by National Treasury. The municipality will therefore ensure that the funds from this grant will be spent before the end of the current financial year.

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

Barrydale Sewer Manholes (82 Houses)

The rock excavations and removal of existing structures were completed for this project, the municipality awaits final invoices from the contractor. Thereafter the additional manholes will be installed by ASLA.

Swellendam Bulk Electricity Line

Project achieved completion in June 2024.

Senior management had meetings with Eskom regarding the increase of the NMD for the electrification of the project. Communication has been established with Eskom and the processing to establish the CRA meeting and pave the way for the project going forward. This portion will not be concluded by June 2024 and would require a rollover application, due to the long and tedious process at Eskom.

Regional Socio-Economic Project Programme

There are two projects for this grant, namely Railton Link Walkway Project and Railton Clinic Walkway.

Railton Link Walkway Project - The municipality is planning a crossing of the railway line in Swellendam. In order to finalise the feasibility, a meeting has to be established between the municipality and Transnet. The municipality was unable to establish a meeting with the personnel of Transnet in a 4-month period, in order to finalise the technical report in full. The reluctance to answering mails and committing to actionable dates led to delays. A rollover application to be done, as 100% expenditure is not achieved in the 2023/24 financial year.

Railton Clinic Walkway - The project is in stage 5 (Construction & documentation). A rollover application to be done, as 100% expenditure is not achieved in the 2023/24 financial year.

Western Cape Financial Capability Grant

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

Municipal Water Resilience Grant

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

Rietkuil Water infrastructure Upgrade – The project is in stage 5 (Construction & documentation). A rollover application to be done, as 100% expenditure is not achieved in the 2023/24 financial year

Water Use Analysis of Buffeljagsdam – Project achieved Completion in June 2024.

Application of roll over for unspent grants 2022/23

- The municipality did apply to Provincial Treasury on the 14th of July 2023 for the rollover of unspent Provincial conditional grants to be rolled over to the 2023/24 financial year.
- Furthermore, the municipality did apply to Provincial and National Treasury on the 31st of Aug 2023 for roll over of unspent Provincial and National Treasury conditional grants to be rolled over the 2023/24 financial year.

Approval was granted by Provincial Treasury for the following grants to be rolled over to the 2023/24 financial year:

- Informal Settlements Upgrading Partnership Grant: Provinces
- Provincial contribution towards acceleration of housing delivery grant
- Emergency Municipal loadshedding relief grant
- Western Cape Financial Management Capability Grant
- Title Deeds Restoration Grant
- Western Cape Municipal Interventions Grant

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

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

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

WC034 Swellendam - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M12 June 2024						
Description	Ref	Budget Year 2023/24				
		Approved Rollover 2022/23	Monthly actual	YearTD actual	YTD variance	YTD variance
R thousands						%
EXPENDITURE						
Operating expenditure of Approved Roll-overs						
National Government:		1 108	165	1 080	(29)	-2.6%
Local Government Equitable Share		-	-	-	-	
Expanded public works programme integrated grant for municipalities		-	-	-	-	
Municipal Infrastructure Grant		64	-	64	0	0.2%
Integrated National Electrification Programme (municipal) grant		-	-	-	-	
Local government financial management grant		-	-	-	-	
Municipal Disaster Relief Grant		235	-	229	(6)	-2.6%
Water Services Infrastructure Grant		810	165	787	(23)	-2.8%
Provincial Government:		1 875	-	875	(784)	-41.8%
Local Government Internship Grant		-	-	-	-	
Western Cape Financial Management Capability Building Grant		90	-	90	-	
Western Cape Financial Management Support Grant		-	-	-	-	
Financial assistance to municipalities for maintenance and construction of transport infrastructure		-	-	-	-	
Tourism		-	-	-	-	
Maintenance of Water Supply Infrastructure		-	-	-	-	
Municipal Electrical Master Plan Grant		-	-	-	-	
Community Library Services Grant		-	-	-	-	
Provincial contribution towards acceleration of housing delivery grant		-	-	-	-	
Development of Sports and Recreation Facilities		-	-	-	-	
Thusong Services Centre Grant		-	-	-	-	
Library Service Grant		-	-	-	-	
Finance Management		-	-	-	-	
Internship Grant		-	-	-	-	
WESGRO		-	-	-	-	
Municipal Drought Relief Grant		-	-	-	-	
Municipal Replacement Fund		-	-	-	-	
Local Government Support Grant		-	-	-	-	
Local Government Employment Support Grant		-	-	-	-	
Department of Economic Development Grant		-	-	-	-	
Informal Settlements Upgrading Partnership Grant: Provinces		795	-	-	(795)	-100.0%
Municipal Library Support Fund Grant		-	-	-	-	
Other transfers and grants [insert description]		-	-	-	-	
Municipal Intervention Grant		33	-	-	-	
Conditional Grant for Libraries		-	-	-	-	
Municipal Water Resilience Grant		-	-	-	-	
Title Deeds Restoration Grant		161	-	-	-	
Emergency Municipal loadshedding relief grant		115	-	104	11	9.7%
Provincial contribution towards acceleration of housing delivery grant		682	-	682	0	0.0%
Other grant providers:		677	66	427	(8)	-1.2%
Overberg District Safety Forum Grant		44	32	36	(8)	-19.1%
SETA		360	33	331	-	
Service SETA Grant		273	-	61	-	
Total operating expenditure of Approved Roll-overs		3 660	230	2 382	(821)	-22.4%
Capital expenditure of Approved Roll-overs						
Capital Transfers and Grants		9 143	1 099	7 199	1 643	18.0%
Local Government Equitable Share		-	-	-	-	
Municipal Infrastructure Grant		427	-	426	(0)	0.0%
Integrated National Electrification Programme (municipal) grant		-	-	-	-	
Community Library Service Grant		-	-	-	-	
WESGRO		-	-	-	-	
Maintenance of Water Supply Infrastructure		-	-	-	-	
Water Services Infrastructure Grant		5 398	1 099	5 248	(150)	-2.8%
Municipal Disaster Recovery Grant		3 318	-	1 524	1 794	54.1%
Other capital transfers [insert description]		5 526	-	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	-	
Municipal Replacement Fund		-	-	-	-	
Service Delivery and Capacity Building Grant		-	-	-	-	
Municipal Drought Relief Grant		-	-	-	-	
Municipal Library Support Fund Grant		-	-	-	-	
Department of Economic Development and Tourism Grant		-	-	-	-	
Provincial contribution towards acceleration of housing delivery grant		4 545	-	4 545	0	0.0%
Emergency Municipal loadshedding relief grant		764	-	690	-	
Other grant providers:		26	-	23	3	13.4%
Overberg District Safety Forum Grant		26	-	23	3	13.4%
Service Seta		-	-	-	-	
Municipal Disaster Recovery Grant		-	-	-	-	
Total capital expenditure of Approved Roll-overs		14 695	1 099	12 626	1 647	11.2%
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS		18 356	1 330	15 007	826	4.5%

9. CAPITAL PROGRAMME PERFORMANCE

Supporting table SC12 reconciles with table C5.

WC034 Swellendam - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M12 June

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