

SWELLEN DAM MUNICIPALITY



Monthly Budget Statement May 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 May 2009.

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Glossary

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

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

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

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

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

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

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

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

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

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

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

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

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

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

PART 1 – IN-YEAR REPORT

1. MAYOR'S REPORT

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

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

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

2. RESOLUTIONS

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

- 2.1 It is recommended that the council takes note of the monthly budget statement report and supporting documents for May 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

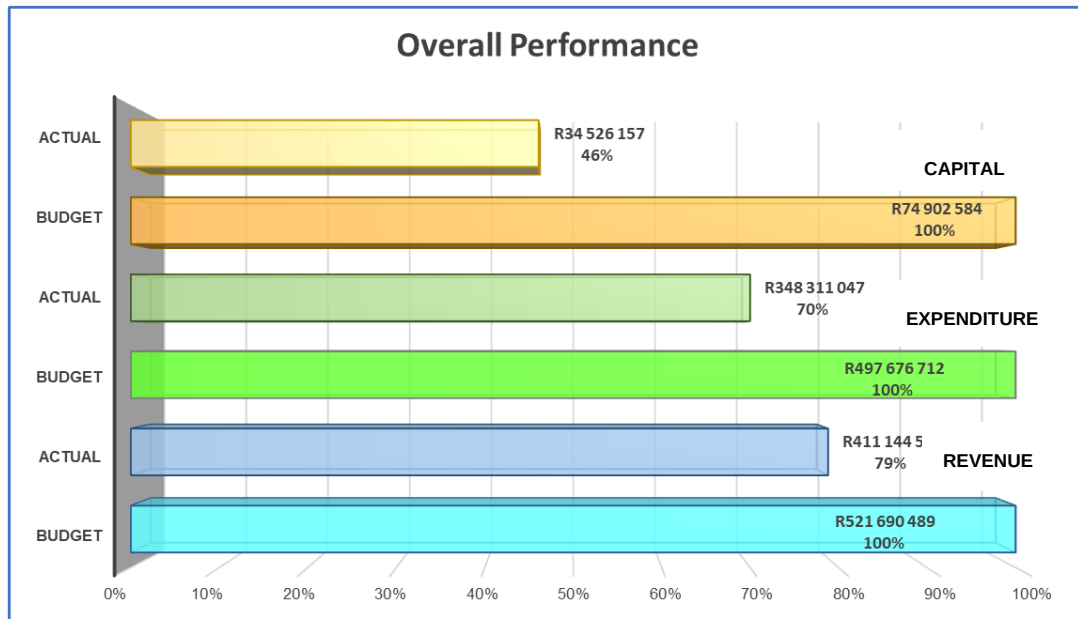
The annual financial statements for 2022/2023 have been finalised and the “audited outcomes” figures finalised.

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	441 132	410 973	56 378
Actual YTD	411 145	348 311	34 526
Percentage of planned SDBIP	93,20%	84,75%	61,24%
Percentage of total budget	78,81%	69,98%	46,09%



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 May 2024 is R25,3 million. The year-to-date revenue is R383,1 million.

Refer to table C4 for more detail.

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

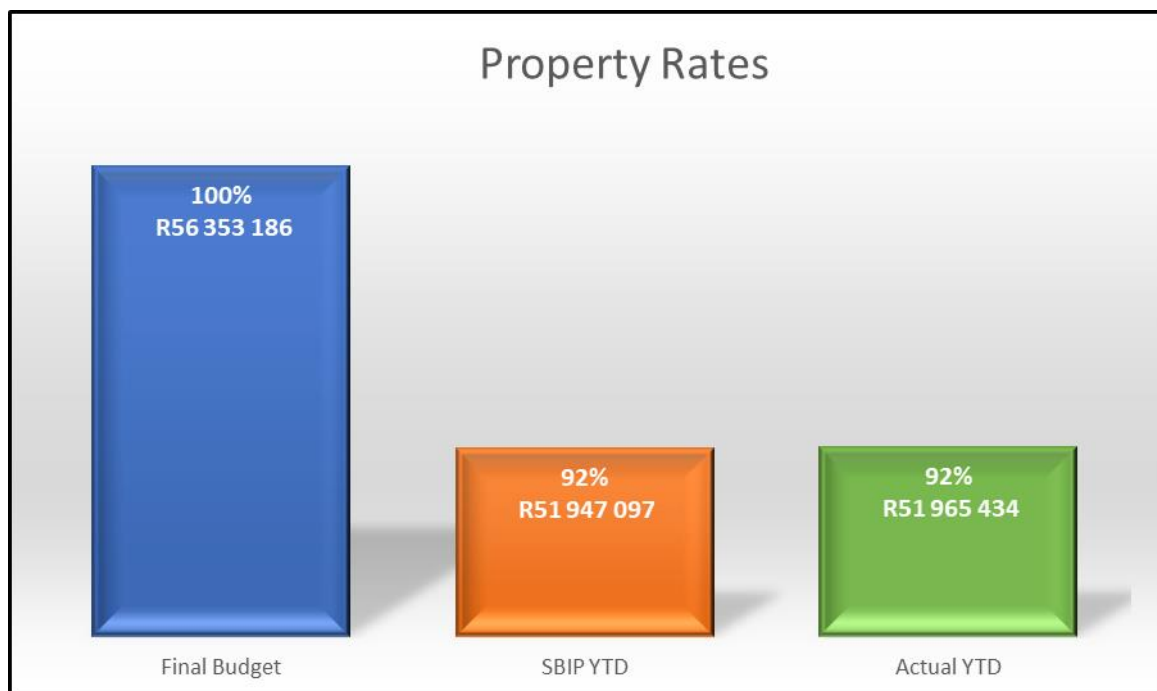


Figure 1 – Property rates

The property rates are levied every month, except for state departments which are levied yearly in July. The amount raised as reflected for the actual year to date represents 92,2% of the budget amount.

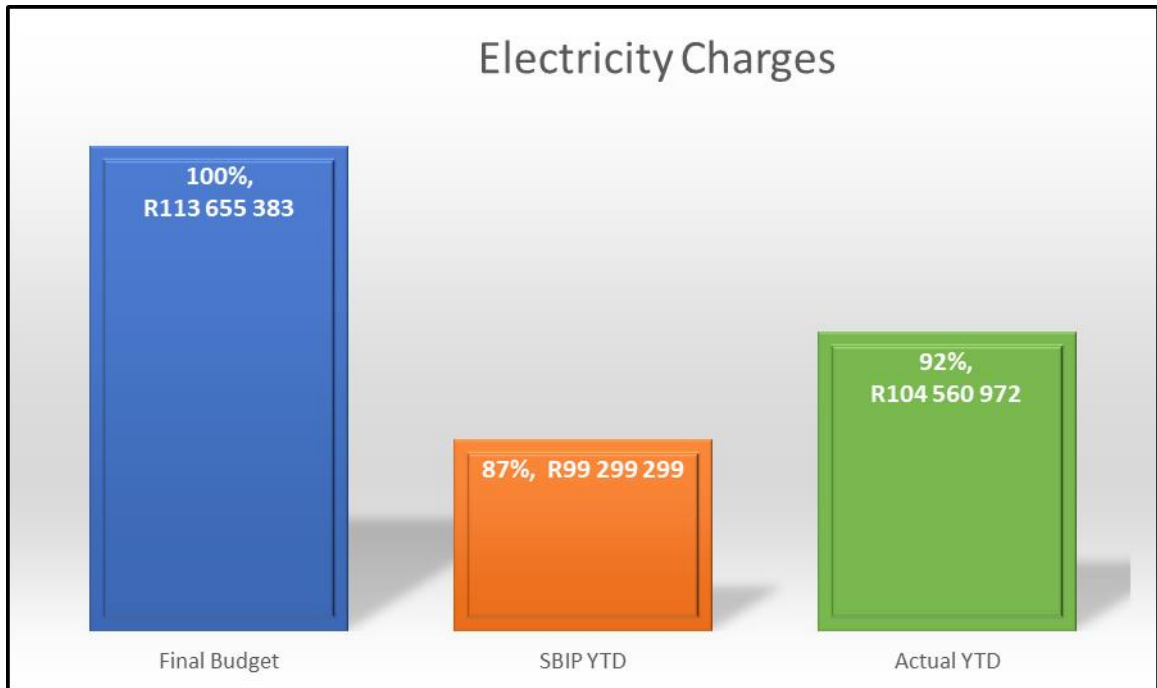


Figure 2 – Electricity service charges

The electricity amount raised as reflected for the actual year to date represents 91,9% of the budget amount. The expected revenue is dependent on households saving on electricity usage and loadshedding.

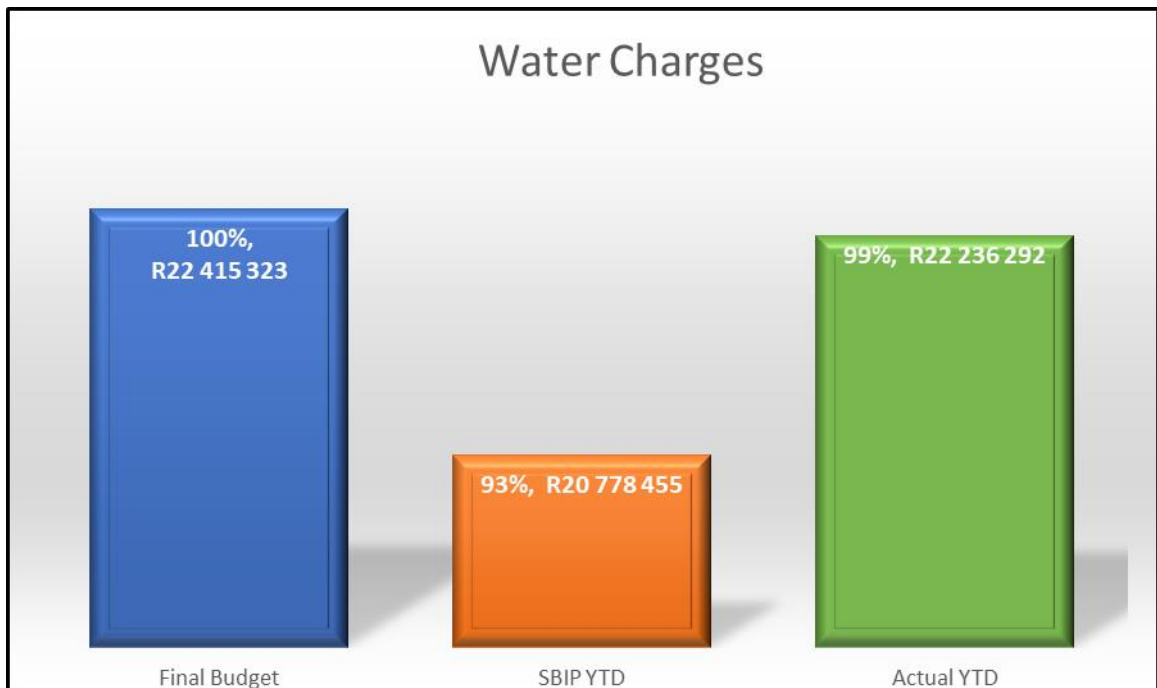


Figure 3 – Water service charges

The water amount raised as reflected for the actual year to date represents 99,2% of the budget amount. The upcoming winter season will affect the water consumption.

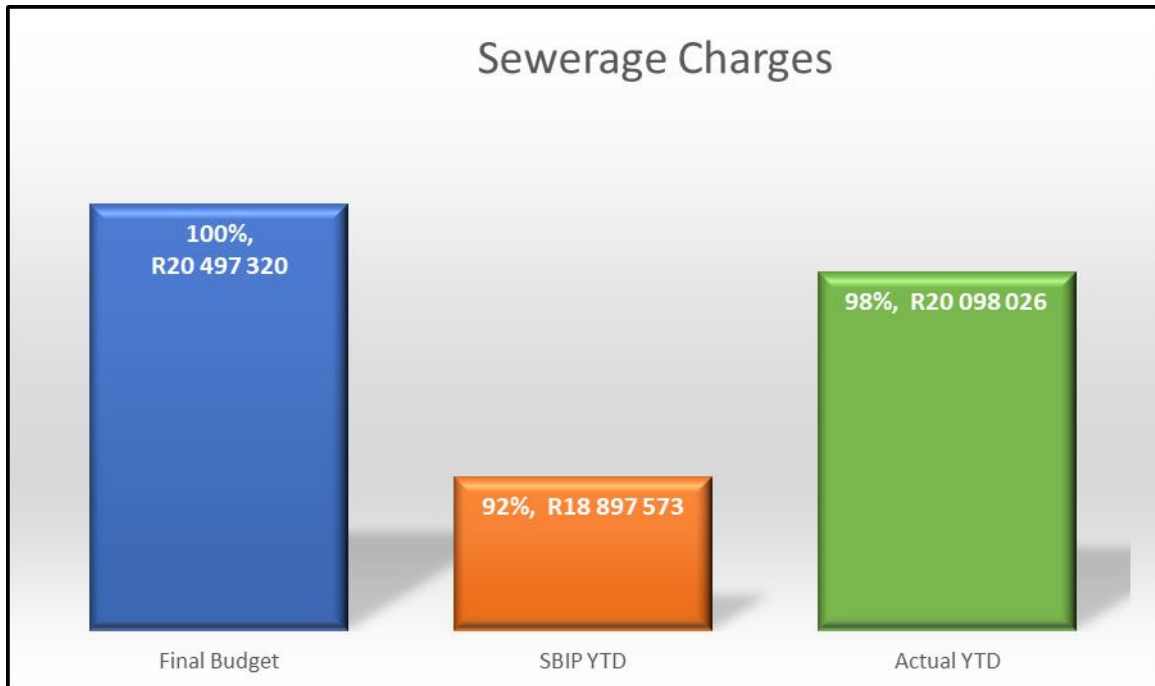


Figure 4 – Sanitation service charges

The sanitation amount raised as reflected for the actual year to date represents 98,1% of the budget amount. The sanitation levies are a very stable stream of revenue.

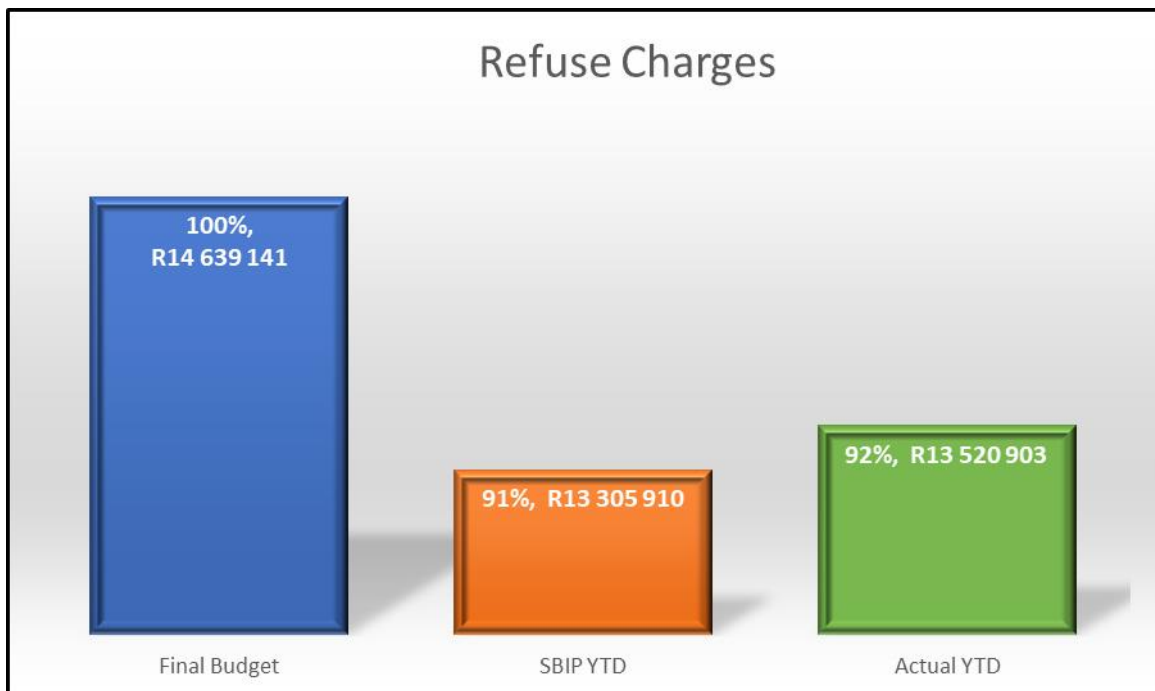


Figure 5 – Refuse removal service charges

The refuse amount raised as reflected for the actual year to date represents 92,4% 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 R2,676 million, whilst the year-to-date actual revenue is R 2,955 million. This represents 102,3% of the budget amount. The reason for this variance is that more revenue was received as anticipated.

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 R8,725 million, whilst the year-to-date actual revenue is R 11,158 million. This represents 123,8% of the budget amount. The reason for this variance is due to an increase in interest rates as well as additional investments made.

Rental from fixed assets

The budget amount for rental from fixed assets is R1,046 million, whilst the year-to-date budget based on history is R0,955 million, whilst the year-to-date actual revenue is R 0,663 million. This represents 63,4% of the budget amount. The reason for this adverse variance is mainly due to the fact that less operational revenue was received for the period up to date than anticipated.

Operational revenue

The budget amount for operational revenue is R 2,698 million, whilst the year-to-date budget based on history is R0,722 million, whilst the year-to-date actual revenue is R 3,674 million. This represents 136,2% 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.

Fines, Penalties and Forfeits

The budget amount for fines, penalties, and forfeits is R47,3 million, whilst the year-to-date budget based on history is R32,4 million, whilst the year-to-date actual revenue is R36,4 million. This represents 76,9% of the budget amount. The reason for this variance is mainly due to iGRAP1 implementation. The Fines issued was thus more than anticipated for the period to date.

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 R135,0 million, whilst the year-to-date actual revenue is R99,9 million. This represents 63,2% of the budget amount. Included in the budgeted amount is Railton Top structure, Solar Geyser and Eskom Line projects. The reason for this adverse variance furthermore is, included in transfers and subsidies - operational is an amount for top structures in Railton which did commence however eight payment certificates was received to date.

Other Gains

The budget amount for other gains is R13,2 million, whilst the year-to-date budget based on history is R6,2 million, whilst the year-to-date actual revenue is R 4,3 million. This represents 32,9% 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.

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 R348,3 million, while the monthly actual expenditure for May 2024 amounts to R22,7 million. The total budget is R 497,7 million and the year-to-date budget is R 410,9 million which represents an underspending of 15% for the year-to-date. The breakdown is as follows:

Description	Adjustment Budget	Monthly actual	YearTD actual	% Spend
Employee related costs	R 137 990 723.00	R 9 571 969.57	R 108 757 112.86	79%
Remuneration of councillors	R 6 083 162.00	R 472 339.80	R 5 151 047.58	85%
Bulk purchases - electricity	R 97 689 501.00	R 7 409 751.58	R 78 929 350.48	81%
Inventory consumed	R 19 699 235.00	R 1 762 297.30	R 14 556 792.01	74%
Debt impairment	R 18 995 606.00	R -	R 18 075 000.00	95%
Depreciation and amortisation	R 20 462 704.00	R -	R 14 159 796.00	69%
Interest	R 8 671 422.00	R 26 848.91	R 3 026 724.27	35%
Contracted services	R 114 581 364.00	R 2 059 440.47	R 67 526 655.27	59%
Transfers and subsidies	R 1 325 000.00	R 2 000.00	R 731 562.90	55%
Irrecoverable debts written off	R 24 668 601.00	R -	R 9 750 000.00	40%
Operational costs	R 47 509 394.00	R 1 400 635.98	R 27 647 005.93	58%
Losses on Disposal of Assets	R -	R -	R -	0%
Other Losses	R -	R -	R -	0%
Total	R 497 676 712.00	R 22 705 283.61	R 348 311 047.30	70%

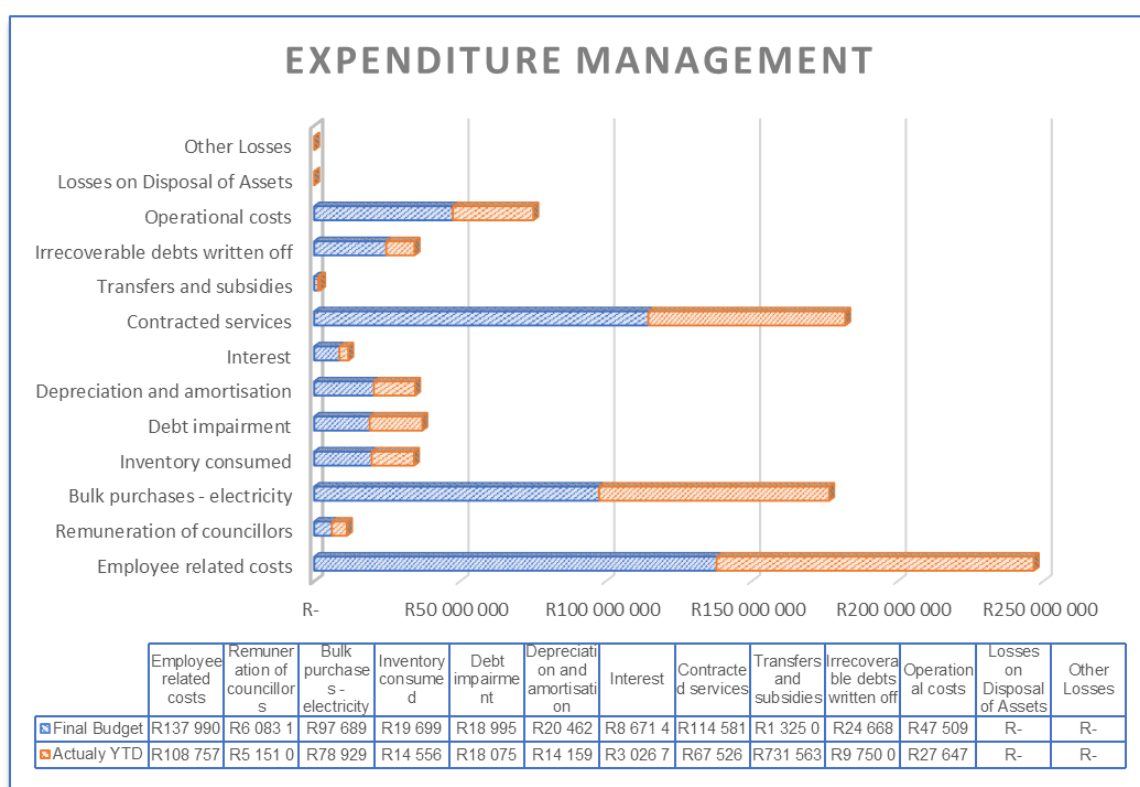


Figure 6 – Expenditure Management

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

Employee related costs

The budget for employee related costs is R137,9 million, while the year-to-date budget based on history is R124,5 million of which R108,8 million has been expended and represents 78,8% of the budget amount. The adverse variance is due to vacant posts as well as other transactions which will be finalised during annual year-end processes.

Bulk purchases - Electricity

The budget for bulk purchases - electricity is R97,7 million, while the year-to-date budget based on history is R87,3 million of which R78,9 million has been expended and represents 80,8% of the budget amount. Expenditure will come in line during the rest of the year and invoices for bulk purchases for May and June 2024 will both reflect in June 2024.

Inventory consumed

The budget for inventory is R19,7 million, while the year-to-date budget based on history is R17,4 million of which R14,6 million has been expended and represents 73,9% of the budget amount. Expenditure will come in line during the financial year.

Debt impairment

The budget for debt impairment is R18,9 million, while the year-to-date budget based on history is R12,1 million of which R18,1 million has been expended and represents 95,2% of the budget amount. The provision for the bad debt journal will be finalised during the compilation of the 2023/24 financial statements and the year-end processes.

Depreciation and amortisation

The budget for depreciation and amortisation is R20,5 million, while the year-to-date budget based on history is R17,9 million of which R14,2 million has been expended and represents 69,2% of the budget amount. This expenditure only occurs on a quarterly basis and will be in line at the end of each quarter.

Contracted services

The budget for contracted services is R114,5 million, while the year-to-date budget based on history is R97,9 million of which R67,5 million has been expended and represents 58,9% of the budget amount. The reason for this variance is mainly due to the fact that included in contracted services is an amount for top structures in Railton. Included in the budgeted amount is Railton Top structure, Solar Geyser and Eskom Line projects. The project commenced however only eight payment certificates were received and paid to date. Furthermore, additional funds for were incorporated for contracted services in the April adjustment budget. The expenditure for this grant is thus below the year-to-date budgeted amount. Furthermore, all other expenditure related to contracted services should align to the budget during the financial year.

Transfers and subsidies

The budget for transfers and subsidies is R1,3 million, while the year-to-date budget based on history is R0,848 million of which R0,732 million has been

expensed and represents 55,2% of the budget amount. Expenditure for transfers and subsidies occur on specific due dates in line with the contracts.

Irrecoverable debts written off

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

3.4 Operating expenditure by municipal vote

Municipal Manager

The budget for Municipal Manager is R9,2 million of which R5,5 million has been expensed and represents 59,6% of the budget amount.

Corporate services

The budget for Corporate Services is R47,1 million of which R29,6 million has been expensed and represents 62,9% of the budget amount.

Financial services

The budget for Financial Services is R43,4 million of which R34,5 million has been expensed and represents 79,5% of the budget amount.

Engineers services

The budget for Engineers Services is R212,9 million of which R153,1 million has been expensed and represents 71,9% of the budget amount.

Community services

The budget for Community Services is R184,9 million of which R125,6 million has been expensed and represents 67,9% of the budget amount.

3.5 Capital expenditure

The budget amount for capital expenditure is R74,9 million of which R34,5 million has been expensed to date. This represents 46,1% of the budgeted amount.

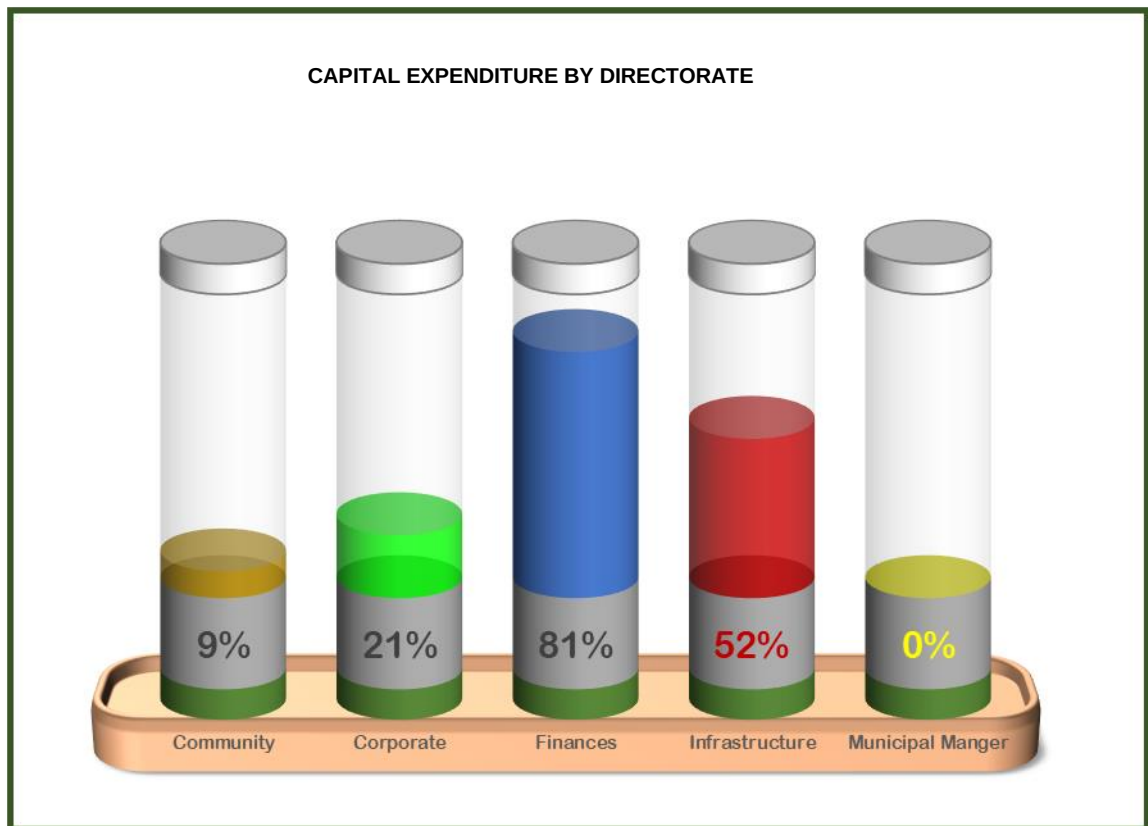


Figure 7 – Capital Expenditure by Directorate

We have capital commitments that amounts up to R 9 104 410,71. Measures were implemented to ensure that the capital budget for 2023/2024 will be spent.

Refer to page 31 for further details in respect of grant progress.

3.6 Payment Rate

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

- The payment rate for the previous financial year was only once above average i.e Oct 22 at 101%;
- The average payment rate is 96% and the average stands at 96,3%.
- This financial year suburbs payment rates dropped below 90%, Buffeljagsrivier (July, August, September, October, November, December, January, February, April, May), Barrydale (July, August, January, March), Malgas (July, August, December, March), Infanta (September, January, February, March),

Suurbraak (November, December, January, February, March, May), Railton
(December, February, April)

3.7 Financial Position

The breakdown of the financial position can be seen below:

3.7.1 Current assets and liabilities

Cash

The actual total cash available as at 31 May 2024 amounts to R 140,1 million.

Trade and other payables

The trade and other payables amount to R 84,7 million.

Breakdown	Prior year Balances	Year to date Balances
Payments received in advance	2 612 683.14	2 391 919.13
Salary control	-	1 545 283.98
Trade payables	31 303 179.12	4 655 961.41
Un-identified deposits	-	51 599.90
Other payables	3 090 830.64	3 494 146.72
Unspent conditional grants	20 394 683.61	72 592 336.11
Total	57 401 376.51	84 731 247.25

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.

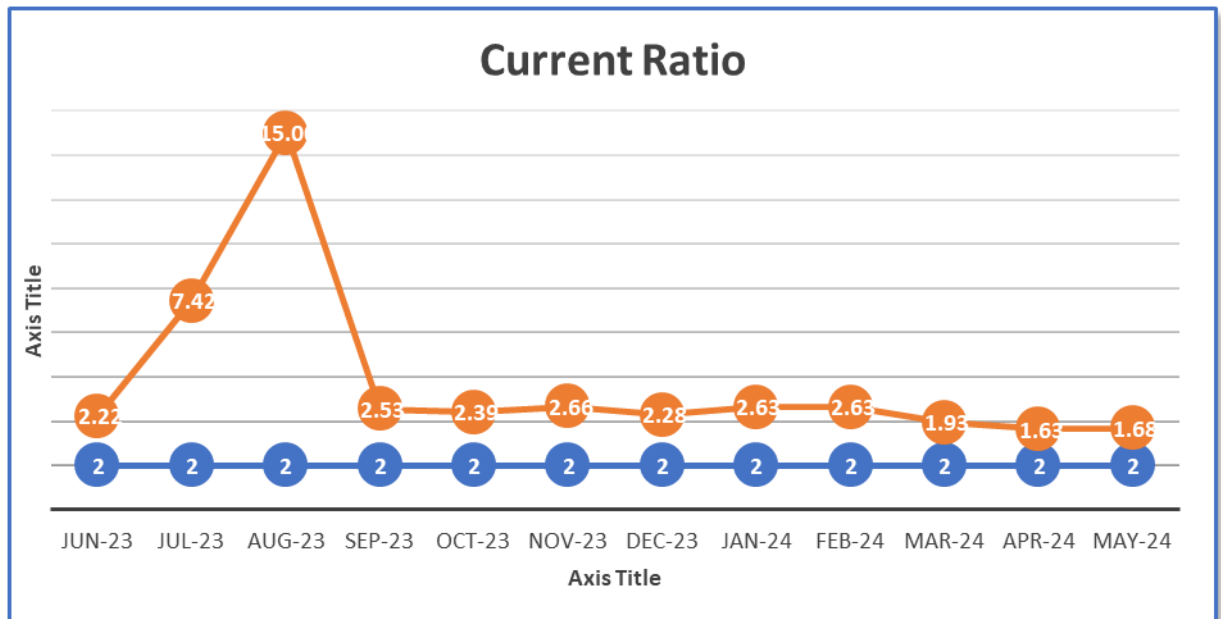
3.7.2 Non-current assets and liabilities

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 ratiosLiquidity 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 1.68: 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
186 947 671	111 426 500
1.68	



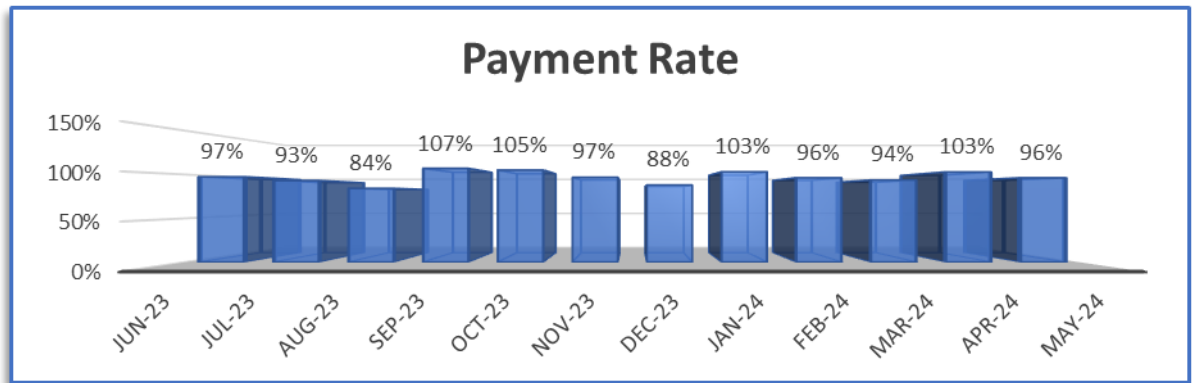
Gearing ratio

Gearing measures, the proportion of assets invested in the municipality that is financed by borrowing. The higher the level of borrowing the higher is the risk to the municipality, since the payment of interest and repayment of debts are not "optional". If the financial leverage ratio of a company is higher than 100%, it indicates financial weakness. The municipality is in a good position as can be seen by the low 5%, but the municipality must ensure in the future that borrowing should be limited for revenue-generated assets only.

Gearing ratio	
Borrowing	Net Assets
24 932 457	546 139 911
5%	

Payment ratio of debtors

The payment ratio of debtors is an indication of how efficient the municipality is at collecting its debtors. Debtors are paid within 30 days, thus receipts received in May 2024 was billed in April 2024. For May 2024, the payment ratio of receipts was 92,67%. The year-to-date payment ratio is 96,26%. 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 R286,3 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 - M11 May

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	4 405	51 965	51 947	18	0%	56 353
Service charges	152 118	174 551	171 207	15 089	160 416	152 281	8 135	5%	171 207
Investment revenue	7 683	6 662	9 017	1 649	11 160	8 725	2 435	28%	9 017
Transfers and subsidies - Operational	55 889	117 848	157 979	1 609	99 868	135 005	(35 137)	-26%	157 979
Other own revenue	66 387	80 165	77 664	2 588	59 729	52 534	7 195	14%	77 664
Total Revenue (excluding capital transfers and contributions)	332 192	436 688	472 221	25 340	383 138	400 493	(17 355)	-4%	472 221
Employee costs	108 484	142 965	137 991	9 572	108 757	124 465	(15 708)	-13%	137 991
Remuneration of Councillors	5 607	6 083	6 083	472	5 151	5 522	(371)	-7%	6 083
Depreciation and amortisation	16 157	16 178	20 463	-	14 160	17 992	(3 832)	-21%	20 463
Interest	8 847	6 301	8 671	27	3 027	2 900	126	4%	8 671
Inventory consumed and bulk purchases	96 097	114 064	117 389	9 172	93 486	104 668	(11 182)	-11%	117 389
Transfers and subsidies	530	1 185	1 325	2	732	848	(117)	-14%	1 325
Other expenditure	91 993	169 284	205 755	3 460	122 999	154 576	(31 578)	-20%	205 755
Total Expenditure	327 716	456 060	497 677	22 705	348 311	410 973	(62 662)	-15%	497 677
Surplus/(Deficit)	4 476	(19 372)	(25 456)	2 635	34 827	(10 480)	45 307	-432%	(25 456)
Transfers and subsidies - capital (monetary allocations)	47 883	20 240	44 689	1 378	28 006	37 053	(9 047)	-24%	44 689
Transfers and subsidies - capital (in-kind)	-	4 781	4 781	-	-	3 586	(3 586)	-100%	4 781
Surplus/(Deficit) after capital transfers & contributions	52 360	5 649	24 014	4 013	62 833	30 159	32 675	108%	24 014
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	52 360	5 649	24 014	4 013	62 833	30 159	32 675	108%	24 014
Capital expenditure & funds sources									
Capital expenditure	61 115	46 330	74 903	2 121	34 526	56 378	(21 851)	-39%	74 903
Capital transfers recognised	48 102	25 021	49 535	1 378	28 006	37 822	(9 816)	-26%	49 535
Borrowing	7 211	3 598	5 717	9	2 197	3 956	(1 759)	-44%	5 717
Internally generated funds	4 654	17 712	19 651	734	4 323	14 600	(10 277)	-70%	19 651
Total sources of capital funds	59 967	46 330	74 903	2 121	34 526	56 378	(21 851)	-39%	74 903
Financial position									
Total current assets	165 895	137 537	143 866		186 948				143 866
Total non current assets	522 236	573 803	575 920		590 393				575 920
Total current liabilities	82 148	107 090	85 758		111 426				85 758
Total non current liabilities	119 446	123 392	126 313		119 775				126 313
Community wealth/Equity	486 442	480 859	507 715		546 524				507 715
Cash flows									
Net cash from (used) operating	215 690	20 244	42 519	9 737	122 254	38 104	(84 150)	-221%	402 401
Net cash from (used) investing	(56 565)	(41 932)	(74 526)	(2 291)	(18 972)	56 494	75 466	134%	74 536
Net cash from (used) financing	(5 349)	4 238	4 238	-	-	2 711	2 711	100%	3 545
Cash/cash equivalents at the month/year end	267 100	98 695	94 005	-	286 285	219 082	(67 202)	-31%	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	18 626	1 350	1 150	1 120	826	841	4 096	16 621	44 631
Creditors Age Analysis									
Total Creditors	2 379	98	7	7	14	0	60	-	2 564

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) - M11 May

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	4 981	98 117	90 126	7 992	9%	103 507
Executive and council		31 588	27 331	25 158	(1 514)	28 215	22 823	5 392	24%	25 158
Finance and administration		64 901	75 913	78 348	6 495	69 902	67 302	2 600	4%	78 348
Internal audit		—	—	—	—	—	—	—	—	—
<i>Community and public safety</i>		84 074	119 803	149 934	2 070	96 536	117 641	(21 105)	-18%	149 934
Community and social services		7 168	7 290	7 560	690	5 768	6 810	(1 042)	-15%	7 560
Sport and recreation		851	945	925	105	991	864	127	15%	925
Public safety		46 124	47 659	47 278	183	38 862	32 346	6 517	20%	47 278
Housing		29 931	63 910	94 171	1 091	50 914	77 622	(26 707)	-34%	94 171
Health		—	—	—	—	—	—	—	—	—
<i>Economic and environmental services</i>		9 542	8 473	11 403	652	8 594	9 533	(939)	-10%	11 403
Planning and development		2 840	3 007	3 229	453	2 394	2 905	(511)	-18%	3 229
Road transport		6 701	5 466	8 174	199	6 201	6 629	(428)	-6%	8 174
Environmental protection		—	—	—	—	—	—	—	—	—
<i>Trading services</i>		189 970	230 124	256 814	19 015	207 879	223 803	(15 924)	-7%	256 814
Energy sources		101 794	118 187	134 626	10 278	107 879	115 584	(7 705)	-7%	134 626
Water management		41 611	56 906	63 932	4 390	52 392	56 733	(4 341)	-8%	63 932
Waste water management		29 074	30 025	33 018	2 672	29 069	29 386	(317)	-1%	33 018
Waste management		17 492	25 006	25 238	1 675	18 539	22 100	(3 560)	-16%	25 238
<i>Other</i>	4	—	65	33	0	17	29	(12)	-40%	33
Total Revenue - Functional	2	380 076	461 709	521 690	26 718	411 145	441 132	(29 987)	-7%	521 690
Expenditure - Functional										
<i>Governance and administration</i>		85 034	105 613	108 350	5 643	77 346	93 931	(16 585)	-18%	108 350
Executive and council		27 286	21 860	22 604	1 407	17 646	19 867	(2 222)	-11%	22 604
Finance and administration		57 160	82 248	84 428	4 152	58 718	72 884	(14 166)	-19%	84 428
Internal audit		588	1 505	1 318	84	983	1 180	(197)	-17%	1 318
<i>Community and public safety</i>		69 002	136 621	152 367	3 324	103 268	128 105	(24 837)	-19%	152 367
Community and social services		8 621	11 141	10 679	699	8 317	9 196	(879)	-10%	10 679
Sport and recreation		11 339	12 371	12 338	900	10 946	11 301	(355)	-3%	12 338
Public safety		44 452	50 150	49 822	986	38 614	38 858	(245)	-1%	49 822
Housing		4 590	62 957	79 526	739	45 391	68 749	(23 358)	-34%	79 526
Health		1	1	1	—	1	1	(0)	-17%	1
<i>Economic and environmental services</i>		29 251	29 694	33 069	1 203	25 585	28 466	(2 881)	-10%	33 069
Planning and development		5 986	9 030	8 641	627	6 778	7 625	(847)	-11%	8 641
Road transport		22 538	20 020	23 583	577	18 161	20 206	(2 045)	-10%	23 583
Environmental protection		726	644	845	—	645	635	11	2%	845
<i>Trading services</i>		143 935	182 761	202 660	12 535	141 747	159 523	(17 776)	-11%	202 660
Energy sources		93 702	112 790	130 252	8 415	91 958	101 405	(9 447)	-9%	130 252
Water management		17 393	26 334	28 242	2 196	19 520	24 288	(4 767)	-20%	28 242
Waste water management		14 656	21 290	21 999	1 084	16 938	19 155	(2 217)	-12%	21 999
Waste management		18 184	22 346	22 167	840	13 331	14 676	(1 346)	-9%	22 167
<i>Other</i>		494	1 371	1 231	—	365	947	(582)	-61%	1 231
Total Expenditure - Functional	3	327 716	456 060	497 677	22 705	348 311	410 973	(62 662)	-15%	497 677
Surplus/ (Deficit) for the year		52 360	5 649	24 014	4 013	62 833	30 159	32 675	108%	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) - M11 May

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	225	(75)	-33.3%	290
Vote 2 - CORPORATE SERVICES		31 426	37 190	35 377	(1 220)	31 866	27 132	4 734	17.4%	35 377
Vote 3 - FINANCE SERVICES		61 834	68 337	70 408	6 465	67 683	65 094	2 589	4.0%	70 408
Vote 4 - ENGINEERS SERVICE		179 342	206 888	236 390	17 487	195 045	205 237	(10 192)	-5.0%	236 390
Vote 5 - COMMUNITY SERVICES		58 176	96 493	127 224	3 689	76 143	106 769	(30 625)	-28.7%	127 224
Vote 6 - COMMUNITY SERVICES CONTINUED		46 706	52 801	52 001	296	40 257	36 675	3 582	9.8%	52 001
Total Revenue by Vote	2	380 076	461 709	521 690	26 718	411 145	441 132	(29 987)	-6.8%	521 690
Expenditure by Vote	1									
Vote 1 - Municipal Manager		5 930	10 154	9 224	483	5 497	7 485	(1 988)	-26.6%	9 224
Vote 2 - CORPORATE SERVICES		38 454	45 529	47 138	2 226	29 648	40 667	(11 019)	-27.1%	47 138
Vote 3 - FINANCE SERVICES		30 912	40 536	43 400	2 122	34 490	37 306	(2 817)	-7.5%	43 400
Vote 4 - ENGINEERS SERVICE		156 342	191 674	212 984	13 120	153 052	172 963	(19 911)	-11.5%	212 984
Vote 5 - COMMUNITY SERVICES		52 430	118 877	135 642	3 869	87 909	114 252	(26 343)	-23.1%	135 642
Vote 6 - COMMUNITY SERVICES CONTINUED		43 648	49 290	49 288	884	37 716	38 300	(584)	-1.5%	49 288
Total Expenditure by Vote	2	327 716	456 060	497 677	22 705	348 311	410 973	(62 662)	-15.2%	497 677
Surplus/ (Deficit) for the year	2	52 360	5 649	24 014	4 013	62 833	30 159	32 675	108.3%	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) - M11 May

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	17 763	184 154	170 628	13 527	8%	192 615
Service charges - Electricity			97 473	113 936	113 655	9 999	104 561	99 299	5 262	5%	113 655
Service charges - Water			22 509	25 388	22 415	1 911	22 236	20 778	1 458	7%	22 415
Service charges - Waste Water Management			19 386	20 521	20 497	1 955	20 098	18 898	1 200	6%	20 497
Service charges - Waste management			12 749	14 707	14 639	1 223	13 521	13 306	215	2%	14 639
Sale of Goods and Rendering of Services			2 900	2 736	2 889	332	2 955	2 676	279	10%	2 889
Agency services			2 728	3 062	2 817	183	2 506	2 572	(65)	-3%	2 817
Interest earned from Receivables			1 855	1 880	1 709	159	1 607	1 565	42	3%	1 709
Interest earned from Current and Non Current Assets			7 681	6 660	9 015	1 649	11 158	8 725	2 433	28%	9 015
Dividends			2	2	2	-	2	-	2	-	2
Rental from Fixed Assets			916	867	1 046	40	663	955	(292)	-31%	1 046
Licence and permits			1 300	1 410	1 230	107	1 173	1 131	42	4%	1 230
Operational Revenue			4 166	415	2 698	203	3 674	722	2 952	409%	2 698
Non-Exchange Revenue			158 526	245 104	279 606	7 577	198 984	229 866	(30 881)	-13%	279 606
Property rates			50 116	57 462	56 353	4 405	51 965	51 947	18	0%	56 353
Surcharges and Taxes			955	994	960	80	879	880	(2)	0%	960
Fines, penalties and forfeits			42 514	47 744	47 278	20	36 387	32 352	4 035	12%	47 278
Transfer and subsidies - Operational			55 889	117 848	157 979	1 609	99 868	135 005	(35 137)	-26%	157 979
Interest			325	324	387	35	370	361	9	3%	387
Operational Revenue			3 314	3 487	3 433	282	3 108	3 145	(37)	-1%	3 433
Gains on disposal of Assets			334	4 399	5	-	2 066	-	2 066	-	5
Other Gains			5 080	12 847	13 211	1 146	4 340	6 175	(1 835)	-30%	13 211
Total Revenue (excluding capital transfers and contributions)			332 192	436 688	472 221	25 340	383 138	400 493	(17 355)	-4%	472 221
Expenditure By Type											
Employee related costs			108 484	142 965	137 991	9 572	108 757	124 465	(15 708)	-13%	137 991
Remuneration of councillors			5 607	6 083	6 083	472	5 151	5 522	(371)	-7%	6 083
Bulk purchases - electricity			79 694	95 137	97 690	7 410	78 929	87 304	(8 374)	-10%	97 690
Inventory consumed			16 403	18 928	19 699	1 762	14 557	17 365	(2 808)	-16%	19 699
Debt impairment			8 629	29 302	18 996	-	18 075	12 050	6 025	50%	18 996
Depreciation and amortisation			16 157	16 178	20 463	-	14 160	17 992	(3 832)	-21%	20 463
Interest			8 847	6 301	8 671	27	3 027	2 900	126	4%	8 671
Contracted services			29 358	95 295	114 581	2 059	67 527	97 985	(30 458)	-31%	114 581
Transfers and subsidies			530	1 185	1 325	2	732	848	(117)	-14%	1 325
Irrecoverable debts written off			26 793	13 613	24 669	-	9 750	15 250	(5 500)	-36%	24 669
Operational costs			26 162	30 932	47 509	1 401	27 647	29 291	(1 644)	-6%	47 509
Losses on Disposal of Assets			1 052	129	-	-	-	-	-	-	-
Other Losses			-	12	-	-	-	-	-	-	-
Total Expenditure			327 716	456 060	497 677	22 705	348 311	410 973	(62 662)	-15%	497 677
Surplus/(Deficit)			4 476	(19 372)	(25 456)	2 635	34 827	(10 480)	45 307	(0)	(25 456)
Transfers and subsidies - capital (monetary allocations)			47 883	20 240	44 689	1 378	28 006	37 053	(9 047)	(0)	44 689
Transfers and subsidies - capital (in-kind)			-	4 781	4 781	-	-	3 586	(3 586)	(0)	4 781
Surplus/(Deficit) after capital transfers & contributions			52 360	5 649	24 014	4 013	62 833	30 159			24 014
Surplus/(Deficit) after income tax			52 360	5 649	24 014	4 013	62 833	30 159			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	4 013	62 833	30 159			24 014
Share of Surplus/Deficit attributable to Associate			-	-	-	-	-	-			-
Intercompany/Parent subsidiary transactions			-	-	-	-	-	-			-
Surplus/ (Deficit) for the year			52 360	5 649	24 014	4 013	62 833	30 159			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) - M11 May

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	960	15 160	23 736	(8 577)	-36%	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	960	15 160	23 736	(8 577)	-36%	25 197
Single Year expenditure appropriation	2									
Vote 1 - Municipal Manager		1 765	20	20	-	-	15	(15)	-100%	20
Vote 2 - CORPORATE SERVICES		47	1 003	1 298	174	269	994	(725)	-73%	1 298
Vote 3 - FINANCE SERVICES		2 152	2 660	2 100	7	1 701	1 671	29	2%	2 100
Vote 4 - ENGINEERS SERVICE		36 185	16 139	35 043	811	16 409	21 715	(5 305)	-24%	35 043
Vote 5 - COMMUNITY SERVICES		2 999	5 605	10 533	169	677	7 742	(7 065)	-91%	10 533
Vote 6 - COMMUNITY SERVICES CONTINUED		922	736	712	-	311	504	(193)	-38%	712
Total Capital single-year expenditure	4	44 071	26 162	49 705	1 161	19 366	32 641	(13 275)	-41%	49 705
Total Capital Expenditure	3	61 115	46 330	74 903	2 121	34 526	56 378	(21 851)	-39%	74 903
Capital Expenditure - Functional Classification										
Governance and administration		2 277	2 918	2 529	12	1 782	2 010	(228)	-11%	2 529
Executive and council		-	8	9	-	7	7	(0)	0%	9
Finance and administration		2 277	2 910	2 520	12	1 775	2 004	(228)	-11%	2 520
Internal audit		-	-	-	-	-	-	-		-
Community and public safety		2 573	1 218	5 843	157	690	4 131	(3 441)	-83%	5 843
Community and social services		649	195	463	149	211	95	117	124%	463
Sport and recreation		1 495	332	200	8	145	175	(30)	-17%	200
Public safety		429	641	687	-	287	480	(193)	-40%	687
Housing		-	50	4 494	-	47	3 382	(3 335)	-99%	4 494
Health		-	-	-	-	-	-	-		-
Economic and environmental services		27 250	7 418	9 069	174	2 159	7 323	(5 164)	-71%	9 069
Planning and development		1 765	783	918	174	208	696	(487)	-70%	918
Road transport		25 485	6 635	8 152	-	1 950	6 628	(4 677)	-71%	8 152
Environmental protection		-	-	-	-	-	-	-		-
Trading services		29 014	34 777	57 461	1 778	29 895	42 913	(13 018)	-30%	57 461
Energy sources		242	2 914	11 889	961	7 133	9 637	(2 505)	-26%	11 889
Water management		18 449	20 698	31 306	606	20 297	24 447	(4 150)	-17%	31 306
Waste water management		9 052	5 963	8 873	199	2 174	4 720	(2 546)	-54%	8 873
Waste management		1 271	5 202	5 393	12	291	4 108	(3 817)	-93%	5 393
Other		-	-	-	-	-	-	-		-
Total Capital Expenditure - Functional Classification	3	61 115	46 330	74 903	2 121	34 526	56 378	(21 851)	-39%	74 903
Funded by:										
National Government		16 769	16 183	23 846	492	19 754	19 507	247	1%	23 846
Provincial Government		30 835	8 838	25 163	886	7 794	18 315	(10 521)	-57%	25 163
District Municipality		498	-	526	-	457	-	457		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	1 378	28 006	37 822	(9 816)	-26%	49 535
Borrowing	6	7 211	3 598	5 717	9	2 197	3 956	(1 759)	-44%	5 717
Internally generated funds		4 654	17 712	19 651	734	4 323	14 600	(10 277)	-70%	19 651
Total Capital Funding	7	59 967	46 330	74 903	2 121	34 526	56 378	(21 851)	-39%	74 903

4.1.6 Table C6: Monthly Budget Statement – Financial Position**WC034 Swellendam - Table C6 Monthly Budget Statement - Financial Position - M11 May**

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	140 072	83 671
Trade and other receivables from exchange transactions		15 090	6 332	20 592	23 689	20 592
Receivables from non-exchange transactions		15 404	19 641	18 896	13 125	18 896
Current portion of non-current receivables		10	43	10	10	10
Inventory		5 457	7 170	8 863	9 201	8 863
VAT		7 425	17 527	14 802	3 818	14 802
Other current assets		735	(3 145)	(2 968)	(2 968)	(2 968)
Total current assets		165 895	137 537	143 866	186 948	143 866
Non current assets						
Investments		–	–	–	48 548	–
Investment property		10 933	11 353	10 875	10 889	10 875
Property, plant and equipment		509 492	561 418	564 173	530 039	564 173
Biological assets		–	–	–	–	–
Living and non-living resources		–	–	–	–	–
Heritage assets		171	171	171	171	171
Intangible assets		567	284	384	430	384
Trade and other receivables from exchange transactions		777	423	–	–	–
Non-current receivables from non-exchange transactions		58	–	79	79	79
Other non-current assets		238	155	238	238	238
Total non current assets		522 236	573 803	575 920	590 393	575 920
TOTAL ASSETS		688 131	711 341	719 785	777 341	719 785
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	4 762	4 923
Trade and other payables from exchange transactions		36 912	46 414	52 920	12 578	52 920
Trade and other payables from non-exchange transactions		20 395	10 646	(6 794)	72 587	(6 794)
Provision		13 977	21 111	17 699	13 837	17 699
VAT		1 973	21 216	12 441	3 054	12 441
Other current liabilities		–	–	–	–	–
Total current liabilities		82 148	107 090	85 758	111 426	85 758
Non current liabilities						
Financial liabilities		24 604	27 980	23 971	24 932	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	119 775	126 313
TOTAL LIABILITIES		201 594	230 482	212 070	231 201	212 070
NET ASSETS	2	486 537	480 859	507 715	546 140	507 715
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		461 370	477 359	482 643	525 775	482 643
Reserves and funds		25 072	3 500	25 072	20 749	25 072
Other		–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	486 442	480 859	507 715	546 524	507 715

4.1.7 Table C7: Monthly Budget Statement - Cash Flow

WC034 Swellendam - Table C7 Monthly Budget Statement - Cash Flow - M11 May

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	3 924	45 148	50 311	(5 162)	-10%	54 884
Service charges		174 725	172 979	173 394	16 030	171 350	158 945	12 405	8%	173 394
Other revenue		8 204	20 129	22 410	1 648	12 298	18 815	(6 517)	-35%	22 410
Transfers and Subsidies - Operational		48 198	117 848	153 740	–	140 885	141 268	(383)	0%	153 740
Transfers and Subsidies - Capital		26 421	20 240	24 791	–	4 446	22 781	(18 335)	-80%	24 791
Interest		20 143	8 864	9 015	975	8 657	8 725	(68)	-1%	9 015
Dividends		–	2	2	–	2	–	2	0%	2
Payments										
Suppliers and employees		(122 947)	(372 986)	(390 963)	(12 840)	(260 532)	(358 383)	(97 851)	27%	(31 082)
Interest		36	(3 164)	(3 164)	–	–	(2 901)	(2 901)	100%	(3 164)
Transfers and Subsidies		–	(925)	(1 590)	–	–	(1 457)	(1 457)	100%	(1 590)
NET CASH FROM/(USED) OPERATING ACTIVITIES		215 690	20 244	42 519	9 737	122 254	38 104	(84 150)	-221%	402 401
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		4 179	4 399	5	–	2 066	–	2 066	0%	5
Decrease (increase) in non-current receivables		486	–	–	–	–	–	–	–	–
Decrease (increase) in non-current investments		–	–	–	98	12 139	–	12 139	0%	–
Payments										
Capital assets		(61 230)	(46 330)	(74 531)	(2 389)	(33 177)	56 494	89 671	159%	74 531
NET CASH FROM/(USED) INVESTING ACTIVITIES		(56 565)	(41 932)	(74 526)	(2 291)	(18 972)	56 494	75 466	134%	74 536
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		–	–	–	–	–	–	–	–	–
Borrowing long term/refinancing		(5 500)	3 598	3 598	–	–	3 298	(3 298)	-100%	3 598
Increase (decrease) in consumer deposits		152	640	640	–	–	(587)	587	-100%	(53)
Payments										
Repayment of borrowing		–	–	–	–	–	–	–	–	–
NET CASH FROM/(USED) FINANCING ACTIVITIES		(5 349)	4 238	4 238	–	–	2 711	2 711	100%	3 545
NET INCREASE/ (DECREASE) IN CASH HELD		153 776	(17 450)	(27 768)	7 446	103 282	97 309			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:		267 100	98 695	94 005		286 285	219 082			663 484

PART 2 – SUPPORTING DOCUMENTATION

5. DEBTORS' ANALYSIS

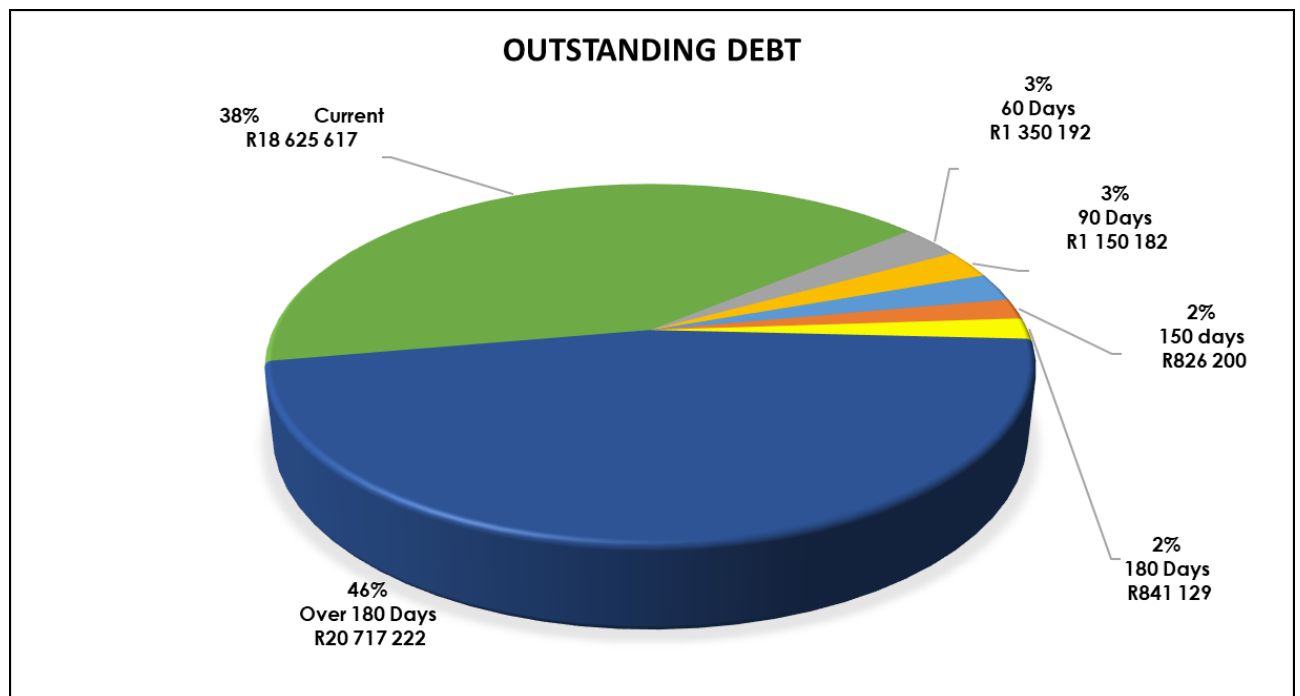
Table SC3 is the debtors' ageing report required by the Municipal Budget Reporting Regulation (MBRR).

The age analysis includes all debtor accounts from the billing module. The outstanding debtors for May 2024 are R44,6 million of which 52,7% is older than 90 days. The debtors increased in May 2024 by R1,138 million when compared to April 2024.

WC034 Swellendam - Supporting Table SC3 Monthly Budget Statement - aged debtors - M11 May

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	0	1	9	3	0	0	4	254	272	262	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	7 145	77	79	49	34	39	169	1 065	8 658	1 357	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	7 366	519	422	430	295	287	1 365	5 075	15 759	7 452	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	2 556	311	263	269	207	200	950	3 293	8 050	4 920	-	-
Receivables from Exchange Transactions - Waste Management	1600	1 934	284	196	202	155	151	696	2 226	5 843	3 430	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	28	-	1	-	-	-	24	37	90	61	-	-
Interest on Arrear Debtor Accounts	1810	107	58	77	97	61	58	358	3 668	4 484	4 242	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	(510)	100	102	70	74	107	529	1 001	1 474	1 781	-	-
Total By Income Source	2000	18 626	1 350	1 150	1 120	826	841	4 096	16 621	44 631	23 505	-	-
2022/23 - totals only										-	-		
Debtors Age Analysis By Customer Group													
Organs of State	2200	1 186	8	6	6	5	5	36	562	1 814	614	-	-
Commercial	2300	6 463	55	36	33	10	22	46	274	6 939	384	-	-
Households	2400	10 339	1 235	1 064	1 027	776	777	3 825	15 357	34 400	21 762	-	-
Other	2500	638	51	43	54	35	37	190	428	1 477	745	-	-
Total By Customer Group	2600	18 626	1 350	1 150	1 120	826	841	4 096	16 621	44 631	23 505	-	-

Figure 8 – Outstanding Debtors



6. CREDITORS' ANALYSIS

The creditors older than 30 days amounts to R 185 547,71 which will be investigated for payments to be made in cases where services were rendered and supporting documentation were received.

WC034 Swellendam - Supporting Table SC4 Monthly Budget Statement - aged creditors - M11 May

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	506	-	-	-	-	-	-	-	506
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	1 873	98	7	7	14	0	60	-	2 059
Auditor General	0800	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	2 379	98	7	7	14	0	60	-	2 564

7. INVESTMENT PORTFOLIO ANALYSIS

During the month of May 2024 interest to the amount of R0,705 million realised on the investments. Investments were topped up with R5,1 million and investments of R5,1 million was withdrawn.

WC034 Swellendam - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M11 May 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	9 029	69	-	-	9 097
Abisa Bank		183 Days	183 Days	Y	V	9.6	N/A	N/A	18/10/2024	12 041	98	-	-	12 139
Abisa Bank		Call	Call	Y	V	8.9	N/A	N/A	Unknown	20 667	156	-	-	20 823
Abisa Bank		183 Days	183 Days	Y	F	9.6	N/A	N/A	18/10/2024	12 041	98	-	-	12 139
Standard Bank		123 Days	123 Days	Y	F	9.275	N/A	N/A	19/08/2024	12 043	91	-	-	12 134
Standard Bank		153 Days	153 Days	Y	F	9.375	N/A	N/A	18/09/2024	12 043	92	-	-	12 136
Nedbank		91 Days	91 Days	Y	F	8.97	N/A	N/A	18/07/2024	9 029	69	-	-	9 097
Abisa Bank		31 Days	31 Days	Y	F	7.25	N/A	N/A	13/06/2024	0	20	-	5 113	5 133
Abisa Bank		31 Days	31 Days	Y	F	7.25	N/A	N/A	13/05/2024	5 132	12	(5 144)	-	-
Municipality sub-total										92 024	705	(5 144)	5 113	92 698
Entities														
										-	-	-	-	-
										-	-	-	-	-
										-	-	-	-	-
										-	-	-	-	-
										-	-	-	-	-
										-	-	-	-	-
Entities sub-total										-	-	-	-	-
TOTAL INVESTMENTS AND INTEREST	2									92 024	705	(5 144)	5 113	92 698

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 - M11 May 2024										
Description	Ref	2021/22		Budget Year 2022/23						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:	1.2									
Operating Transfers and Grants										
National Government:		43 119	49 895	49 662	–	49 574	45 524	4 050	8.9%	49 662
Local Government Equitable Share		35 471	43 487	43 487	–	43 487	39 863	3 624	9.1%	43 487
Expanded public works programme integrated grant for municipalities		1 682	1 541	1 541	–	1 541	1 413	128	9.1%	1 541
Municipal Infrastructure Grant		2 150	2 328	2 173	–	2 084	1 991	93	4.7%	2 173
Integrated National Electrification Programme (municipal) grant		765	–	–	–	–	–	–	–	–
Local government financial management grant		1 720	1 770	1 770	–	1 770	1 623	148	9.1%	1 770
Municipal Disaster Relief Grant		–	–	–	–	–	–	–	–	–
Water Services Infrastructure Grant		940	769	692	–	692	634	58	9.1%	692
Energy Efficiency and Demand Side Management Grant		391	–	–	–	–	–	–	–	–
Provincial Government:		17 853	67 407	101 804	–	98 425	93 320	4 948	5.3%	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	–	–	46	(46)	-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	61 751	4 839	7.8%	67 365
Development of Sports and Recreation Facilities		39	–	–	–	–	–	–	–	–
Thusing 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	5 557	505	9.1%	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	–	–	2 455	(2 455)	-100.0%	2 678
Municipal Library Support Fund Grant		–	–	–	–	–	–	–	–	–
Emergency Municipal loadshedding relief grant		–	–	–	–	–	–	–	–	–
Western Cape Financial Management Capacity Building Grant		–	–	200	–	200	183	17	9.1%	200
Municipal Intervention Grant		–	–	–	–	–	–	–	–	–
Provincial contribution towards exelceration of housing delivery		82	326	23 761	–	23 761	21 781	1 980	9.1%	23 761
Regional Socio Economic Project Programme		–	387	387	–	387	355	32	9.1%	387
Municipal Water Resilience Grant		–	–	1 199	–	1 199	1 099	100	9.1%	1 199
Municipal Service Delivery and Capacity Grant		–	–	101	–	101	93	8	9.1%	101
Other grant providers:		20	546	966	–	558	886	(328)	-37.0%	966
WESGRO		–	–	–	–	–	–	–	–	–
Service SETA		20	171	408	–	155	374	(240)	-64.0%	408
SETA		–	375	484	–	228	444	–	–	484
Overberg District Safety Forum Grant		–	–	9	–	130	8	–	–	9
Joint District and Metro Approach Grant		–	–	65	–	65	60	5	9.1%	65
Other grant providers:		–	–	–	–	–	–	–	–	–
Total Operating Transfers and Grants	5	60 992	117 848	152 432	–	148 557	139 730	8 670	6.2%	151 132
Capital Transfers and Grants										
National Government:		24 190	16 183	14 932	–	17 320	13 687	3 632	26.5%	14 932
Local Government Equitable Share		–	–	–	–	–	–	–	–	–
Municipal Infrastructure Grant		10 212	11 059	10 319	–	12 708	9 460	3 248	34.3%	10 319
Integrated National Electrification Programme (municipal) grant		5 102	–	–	–	–	–	–	–	–
Human Settlement Development		–	–	–	–	–	–	–	–	–
Community Library Service Grant		–	–	–	–	–	–	–	–	–
Development of Sport and Recreational Facilities		–	–	–	–	–	–	–	–	–
WESGRO		–	–	–	–	–	–	–	–	–
Maintenance of Water Supply Infrastructure		–	–	–	–	–	–	–	–	–
Water Services Infrastructure Grant		6 267	5 124	4 612	–	4 612	4 228	384	9.1%	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	13 617	486	3.6%	13 116
Human Settlement Development		40 916	1 100	5 546	–	4 794	5 084	(290)	-5.7%	5 546
Community Library Services Grant		–	–	–	–	–	–	–	–	–
Development of Sports and Recreation Facilities		261	–	–	–	–	–	–	–	–
WESGRO		–	–	–	–	–	–	–	–	–
Maintenance of Water Supply Infrastructure		–	–	–	–	–	–	–	–	–
Municipal Replacement Fund		–	–	372	–	372	341	31	9.1%	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	5 261	478	9.1%	5 739
Regional Socio Economic Project Programme		–	783	783	–	783	717	66	9.1%	783
Municipal Service Delivery and Capacity Grant		–	–	677	–	677	620	57	9.1%	677
Municipal Water Resilience Grant		–	–	1 739	–	1 739	1 594	145	9.1%	1 739
Other grant providers:		–	–	435	–	435	399	36	9.1%	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 Rallton Grant		–	–	–	–	–	–	–	–	–
Joint District and Metro Approach Grant		–	–	435	–	435	399	36	9.1%	435
Total Capital Transfers and Grants	5	68 274	20 240	30 222	–	31 858	27 703	4 155	15.0%	28 048
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	129 266	138 088	182 654	–	180 415	167 433	12 825	7.7%	179 180

8.2 Supporting table SC7 (1) – Grant expenditure

WC034 Swellendam - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M11 May 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	49 662	3 753	44 664	45 524	(860)	-1.9%	49 662
Local Government Equitable Share		35 471	43 487	43 487	3 624	39 864	39 863	1	0.0%	43 487
Expanded public works programme integrated grant for municipalities		1 682	1 541	1 541	6	1 540	1 413	127	9.0%	1 541
Municipal Infrastructure Grant		2 077	2 328	2 173	56	2 150	1 991	159	8.0%	2 173
Integrated National Electrification Programme (municipal) grant		766	-	-	-	-	-	-	-	-
Local government financial management grant		1 720	1 770	1 770	13	609	1 623	(1 013)	-62.4%	1 770
Municipal Disaster Relief Grant		-	-	-	-	-	-	-	-	-
Water Services Infrastructure Grant		738	769	692	55	500	634	(134)	-21.1%	692
Energy Efficiency and Demand Side Management Grant		391	-	-	-	-	-	-	-	-
Provincial Government:		15 158	67 407	101 804	50 827	49 365	93 320	(21 166)	-22.7%	101 702
Local Government Internship Grant		-	-	-	-	-	-	-	-	-
Western Cape Financial Management Capacity Building Grant		-	-	-	-	-	-	-	-	-
Western Cape Financial Management Support Grant		346	-	-	-	-	-	-	-	-
Financial assistance to municipalities for maintenance and construction of transport infrastructure		-	50	50	-	-	46	(46)	-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	570	43 514	61 751	(18 237)	-29.5%	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	521	5 129	5 557	(428)	-7.7%	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	-	-	2 455	(2 455)	-100.0%	2 678
Municipal Library Support Fund Grant		-	-	-	-	-	-	-	-	-
Western Cape Financial Management Capability Grant		62	-	200	-	60	183	(123)	-67.3%	200
Municipal Intervention Grant		-	-	-	-	-	-	-	-	-
Service SETA		-	-	-	-	-	-	-	-	-
Provincial contribution towards exelARATION of housing delivery		-	326	23 761	68	284	21 781	(21 497)	-98.7%	23 761
Regional Socio Economic Project Programme		-	387	387	74	150	355	(205)	-57.8%	387
Municipal Water Resilience Grant		-	-	1 199	229	229	1 099	-	-	1 199
Municipal Service Delivery and Capacity Grant		-	-	101	-	-	93	-	-	-
Other grant providers:		86	546	966	-	65	886	(820)	-92.6%	901
WESGRO		57	-	-	-	-	-	-	-	-
Service SETA		28	171	408	-	-	374	(374)	-100.0%	408
SETA		-	375	484	-	-	444	-	-	484
Overberg District Safety Forum Grant		-	-	9	-	-	8	-	-	9
Joint District and Metro Approach Grant		-	-	65	-	65	60	-	-	-
Total operating expenditure of Transfers and Grants:		58 089	117 848	152 432	54 580	94 094	139 730	(22 846)	-16.4%	152 266
Capital expenditure of Transfers and Grants										
Capital Transfers and Grants		22 355	16 183	14 932	369	13 655	13 687	(32)	-0.2%	14 932
Local Government Equitable Share		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant		9 723	11 059	10 319	-	10 319	9 460	860	9.1%	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	369	3 336	4 228	(892)	-21.1%	4 612
Other capital transfers [insert description]		39 494	4 057	14 855	886	2 390	13 617	(11 227)	-82.5%	14 179
Human Settlement Development		38 416	1 100	5 546	-	-	5 084	(5 084)	-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	145	176	341	(164)	-48.2%	372
Service Delivery and Capacity Building Grant		-	-	-	-	-	-	-	-	-
Municipal Drought Relief Grant		-	-	-	-	-	-	-	-	-
Municipal Library Support Fund Grant		10	-	-	-	150	-	-	-	-
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	453	1 890	5 261	-	-	5 739
Regional Socio Economic Project Programme		-	783	783	174	208	717	-	-	783
Municipal Service Delivery and Capacity Grant		-	-	677	-	-	620	-	-	-
Municipal Water Resilience Grant		-	-	1 739	114	114	1 594	(1 480)	-92.8%	1 739
Joint District and Metro Approach Grant		-	-	-	-	-	-	-	-	-
Other Grants		-	-	435	-	435	399	36	9.1%	-
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	399	-	-	-
Upgrade of sanitation facilities from old housing project Grant		-	-	-	-	-	-	-	-	-
0		-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		61 850	20 240	30 222	1 256	16 480	27 703	(11 223)	-40.5%	29 110
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		119 939	138 088	182 654	55 836	110 574	167 433	(34 069)	-20.3%	181 376

8.3 Supporting information grants

8.3.1 The following grants were received up to May 2024:

Municipal Infrastructure Grant (MIG)

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

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

SMT 30/22/23 – Civil - Appointed.

A rollover of R490 000 is fully spent.

The MIG allocation was decreased by R895 000. The impact needs to be assessed, as we have commitments in place. The project is a multi – year project and it is in process. The MIG DPIP was adjusted accordingly. Project to achieve Completion in June 2024.

- **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 May 2023. The municipality does have a contract and tender in place regarding the scope of works related to the R6 million funding. The municipality engaged the Contractor to negotiate in terms of the rates regarding matters of finalising scope, escalation and possible force majeure. Work in process. A rollover application of R 6 million was approved. The project progress is standing at 90%. Project to achieve 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

Contractor appointed and work commenced. Project to achieve 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 decrease the scope of works, as in approved business plan, to be within the limit of the available funding. Procurement process and planning to be amended accordingly. The project will go out on tender in June 2024. Stage 3 is completed. Stage 4 tender document is ready for submission to SCM.

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 User Department and Consulting Engineers are request to attend to the matter with the necessary urgency.

Tender Evaluation was concluded at end May 2024. Contractual processes To follow soon.

Emergency Municipal Loadshedding Relief Grant

Procurement concluded.

SETA

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

Expanded public works programme integrated grant for municipalities (EPWP)

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

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

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

Local government financial management grant (FMG)

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

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

Purchase of land Swellendam Railton Transnet

Funding allocation in the 2023/2024 Human Settlements Development Grant was made available for the purchase of the land. The matter is now with the Municipal attorneys, to conclude registration of the consolidated property (Erf 9546) in the name of the Municipality. The relevant registration documents were signed by Transnet. The matter is now with the Municipal attorneys, to conclude registration of the consolidated property (Erf 9546) in the name of the Municipality.

Barrydale Sewer Manholes (82 Houses)

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

Railton Solar Geysers

The contractor is on site and 219 geysers were installed. The invoices were received and will be paid accordingly.

Swellendam Bulk Electricity Line

The long lead items are ordered and the consultant and contractor are appointed. The manufacturing of the long lead items was concluded in May 2024. A factory Acceptance test to take place in early June 2024. Project to achieve 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 - A consultant is appointed for the Railton Link Walkway Project; it is currently in the Stage 2 the feasibility phase.

Railton Clinic Walkway - The contractor is appointed for the Railton Clinic Walkway. The contract is on site and work in process.

Western Cape Financial Capability Grant

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

Municipal Water Resilience Grant

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

Rietkuil Water infrastructure Upgrade – The project is in stage 4 – Tender. This project will not be concluded by June 2024 and would require a rollover application

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

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 - M11 May 2024					
Description	Ref	Budget Year 2023/24			
		Approved Rollover 2022/23	Monthly actual	YearTD actual	YTD variance
R thousands					%
EXPENDITURE					
Operating expenditure of Approved Roll-overs					
National Government:		1 108	18	915	(194) -17.5%
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	18	622	(187)	-23.2%
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	-	361	(41) -6.0%
Overberg District Safety Forum Grant	44	-	3	(41)	-92.3%
SETA	360	-	297	-	-
Service SETA Grant	273	-	61	-	-
Total operating expenditure of Approved Roll-overs		3 660	18	2 151	(1 018) -27.8%
Capital expenditure of Approved Roll-overs					
Capital Transfers and Grants		9 143	122	6 099	544 6.0%
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	122	4 149	(1 250)	-23.1%
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	122	11 527	548 3.7%
TOTAL EXPENDITURE OF APPROVED ROLLOVERS		18 356	141	13 678	(471) -2.6%

9. CAPITAL PROGRAMME PERFORMANCE

Supporting table SC12 reconciles with table C5.

WC034 Swellendam - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M11 May

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	–	34 526	74 903	40 376	53.9%	75%
Total Capital expenditure	61 115	46 330	74 903	34 526					