Annexure A

SWELLENDAM MUNICIPALITY

Monthly Budget Statement
July 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 July 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 July 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 July 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;
- Financial Services;
- Infrastructure & Planning 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 July 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 July 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

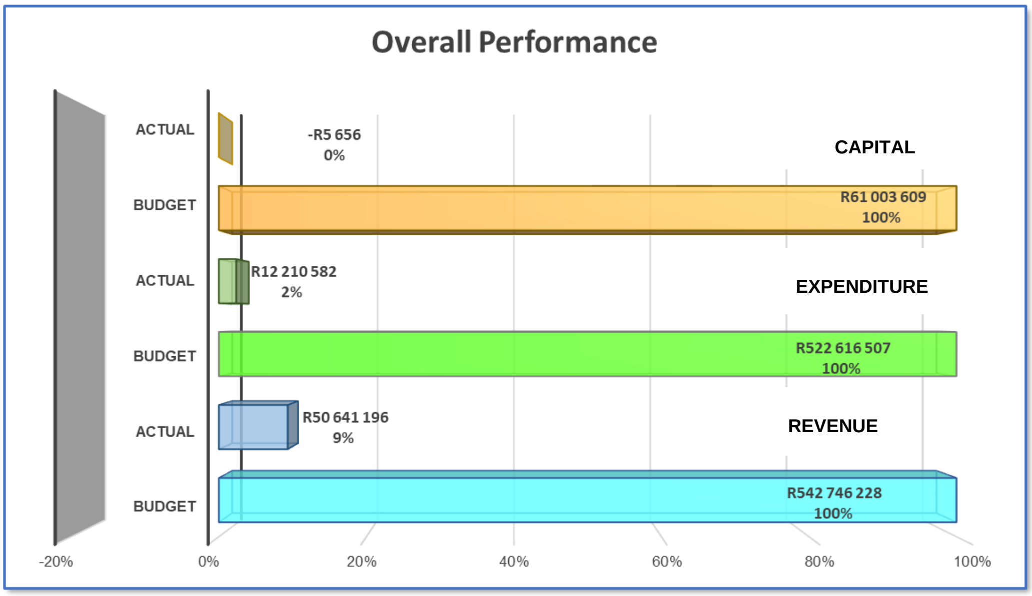
Currently, all the "2023/2024 audited outcomes" columns still reflect the amounts as per the 2023/2024 pre-audited figures up to date. The annual financial statements for 2023/2024 have not been finalised and the "audited outcomes" figures may change. The final figures will only reflect after the audit report for 2023/2024 is finalised.

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

3.1 Overall financial position on the capital and operating budget

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

Description	Revenue R'000	Operating Expenditure R'000	Capital Expenditure R'000
Original budget	542 746	522 617	61 004
Adjustment budget	542 746	522 617	61 004
SDBIP planned YTD	44 995	33 835	454
Actual YTD	50 641	12 211	-6
Percentage of planned SDBIP	112,55%	36,09%	-1,32%
Percentage of total budget	9,33%	2,34%	-0,01%



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 July 2024 is R50,6 million. The year-to-date revenue is R50,6 million.

Refer to table C4 for more detail.

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

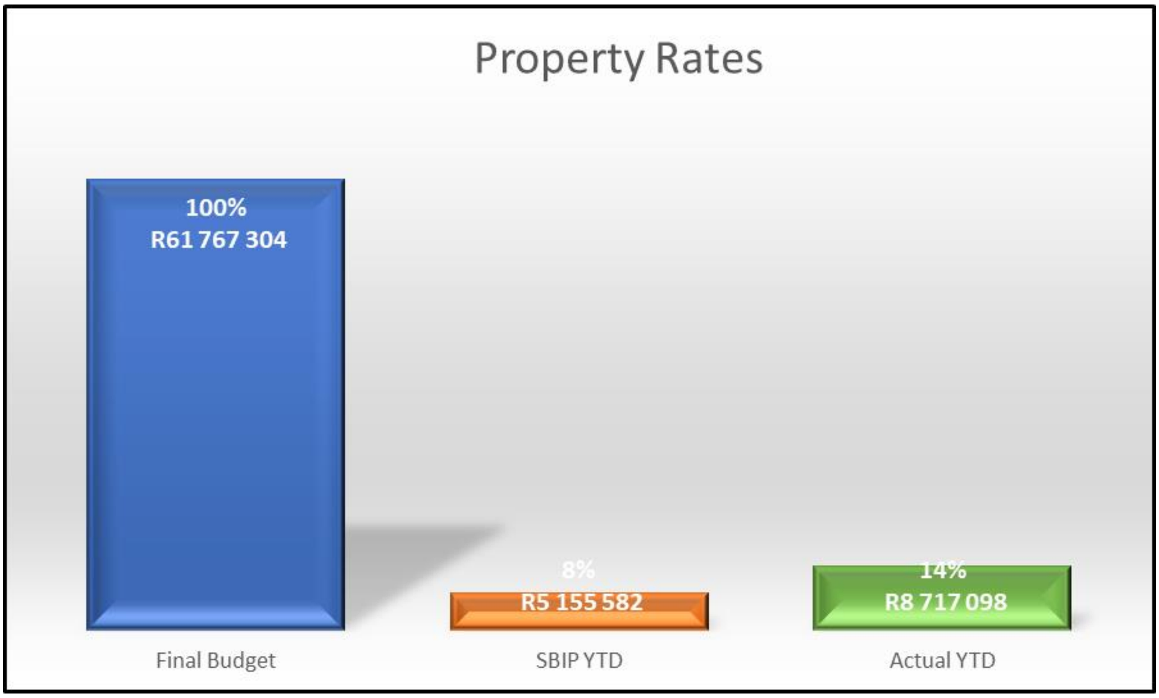


Figure 1 – Property rates

The property rates are levied every month, except for state departments which are levied yearly in July. The amount raised as reflected for the actual year to date represents 14,1% of the budget amount.

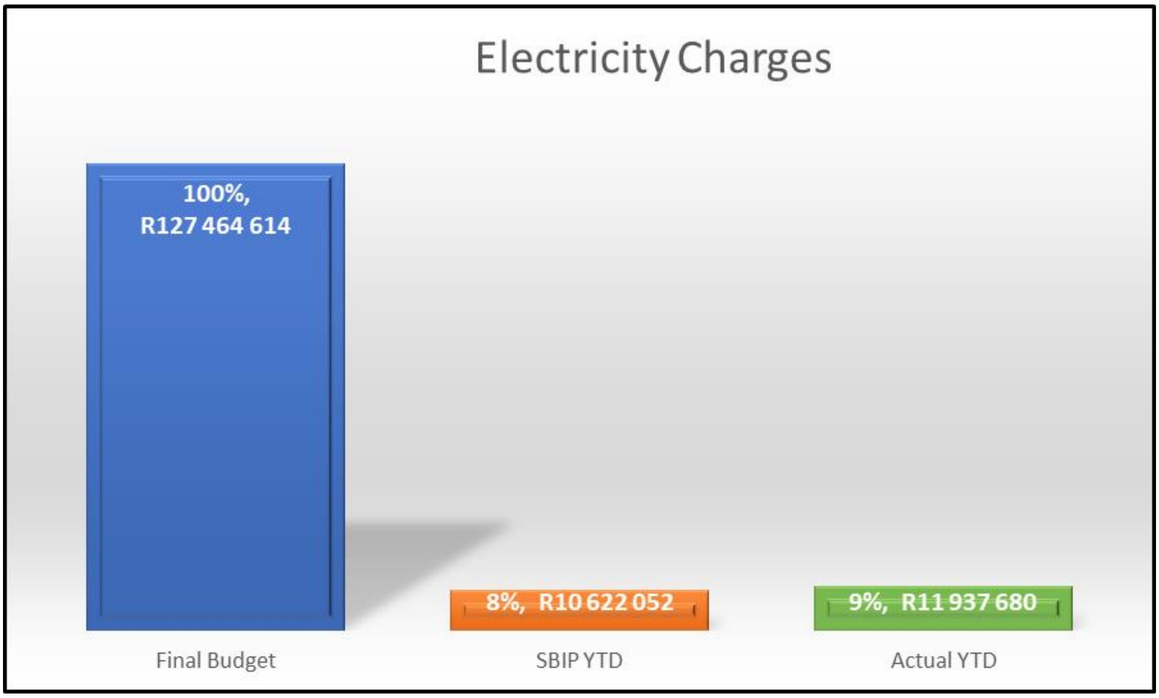


Figure 2 – Electricity service charges

The electricity amount raised as reflected for the actual year to date represents 9,4% of the budget amount. The expected revenue is dependent on households saving on electricity usage and loadshedding.

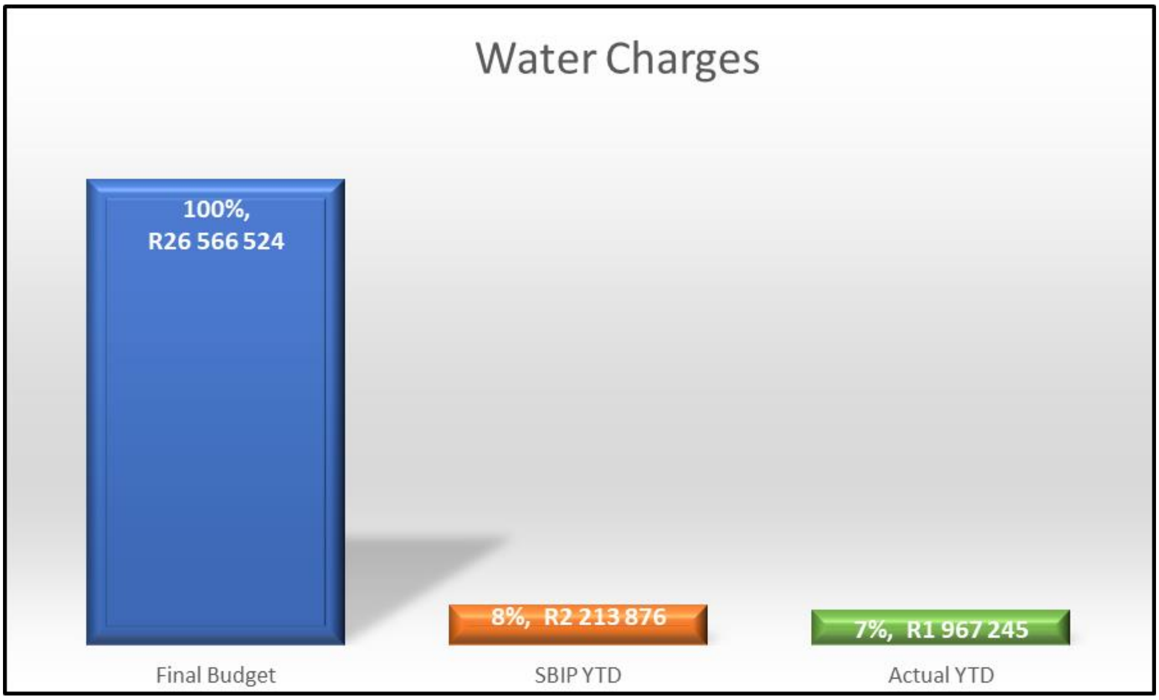


Figure 3 – Water service charges

The water amount raised as reflected for the actual year to date represents 7,4% of the budget amount. During this time of year, the revenue for water is low, due to the winter season.

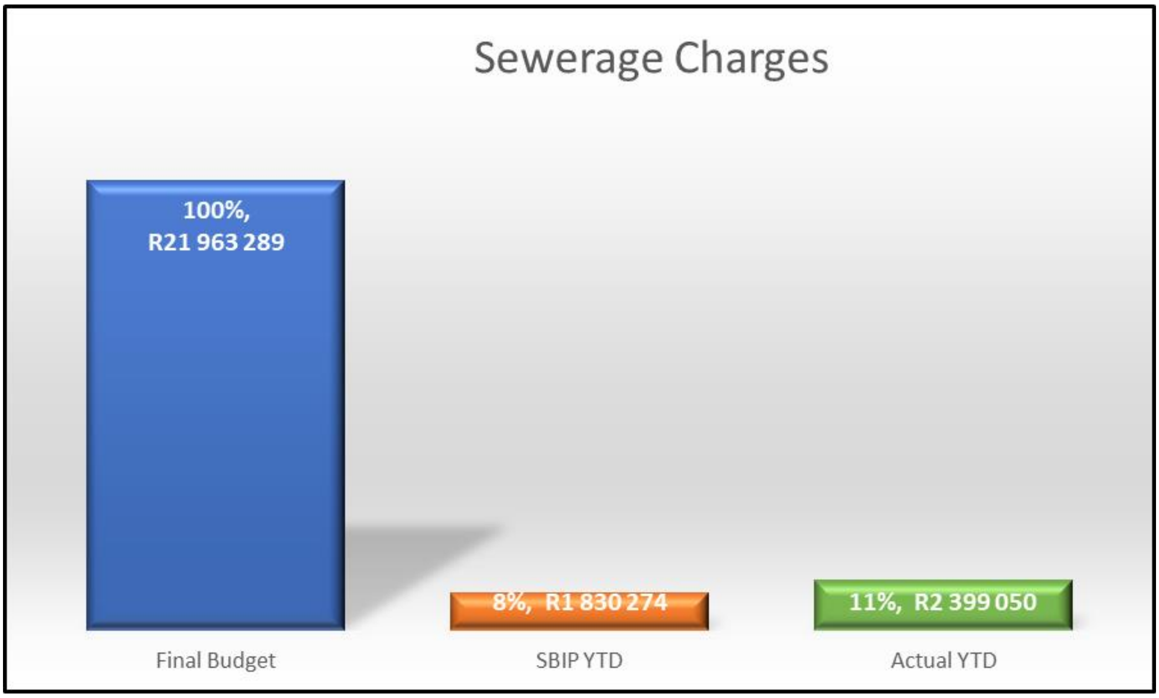


Figure 4 – Sanitation service charges

The sanitation amount raised as reflected for the actual year to date represents 10,9% of the budget amount. The sanitation levies are a very stable stream of revenue.

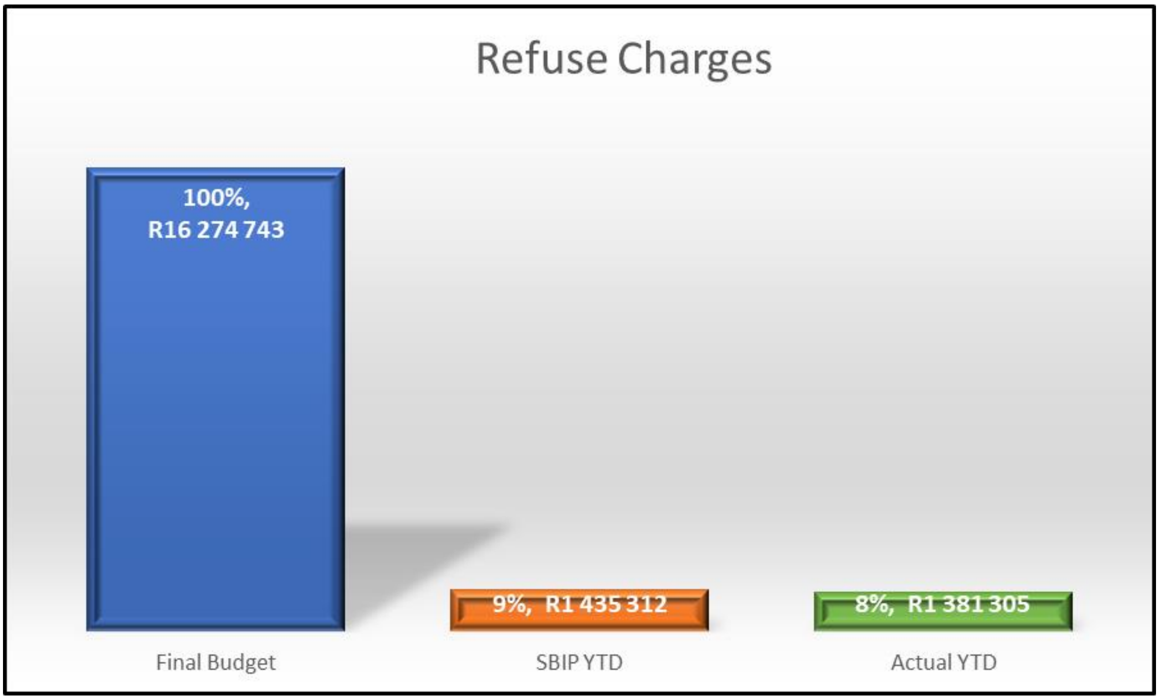


Figure 5 – Refuse removal service charges

The refuse amount raised as reflected for the actual year to date represents 8,5% 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 R3,082 million, whilst the year-to-date budget based on history is R0,251 million, whilst the year-to-date actual revenue is R 0,225 million. This represents 7,3% of the budget amount. The reason for this variance is mainly due to the fact that we are currently in the beginning of a new financial year.

Agency services

The budget amount for agency services is R2,955 million, whilst the year-to-date budget based on history is R0,246 million, whilst the year-to-date actual revenue is R 0,223 million. This represents 7,5% of the budget amount. The reason for this variance is mainly due to the fact that we are currently in the beginning of a new financial year.

Interest earned from Current and Non-Current Assets

The budget amount for interest earned from current and non-current assets is R 10,000 million, whilst the year-to-date budget based on history is R0,833 million, whilst the year-to-date actual revenue is R 1,351 million. This represents 13,5% of the budget amount. The interest on investments were higher than anticipated which is the main reason for the variance between year-to-date budget and year-to-date actuals.

Dividends

The budget amount for dividends is R 0,002 million, whilst the year-to-date budget based on history is R0 million, whilst the year-to-date actual revenue is R0 million. This represents 0% of the budget amount. The revenue of dividends is allocated at year end and will thus not show actuals during the financial year.

Rental from fixed assets

The budget amount for rental from fixed assets is R0,616 million, whilst the year-to-date budget based on history is R0,051 million, whilst the year-to-date actual revenue is R 0,659 million. This represents 106,9% of the budget amount. Some rentals from fixed assets were levied annually and thus budgeted cash flows will be monitored accordingly for indications if adjustments will be required with the February 2025 Adjustments Budget.

Licence and permits

The budget amount for licence and permits is R 1,173 million, whilst the year-to-date budget based on history is R0,098 million, whilst the year-to-date actual revenue is R0,142 million. This represents 12,1% of the budget amount. The issuing of licences exceeded what was anticipated and will be adjusted with the February Adjustments Budget.

Operational revenue

The budget amount for operational revenue is R 1,445 million, whilst the year-to-date budget based on history is R0,120 million, whilst the year-to-date actual revenue is R 0,068 million. This represents 4,7% of the budget amount. Operational Revenue is less than was anticipated and will be monitored if a downward adjustment will be required with the February 2025 Adjustments Budget.

Fines, penalties and forfeits

The budget amount for fines, penalties and forfeits is R 49,067 million, whilst the year-to-date budget based on history is R4,089 million, whilst the year-to-date actual revenue is R 1,018 million. This represents 2,1% of the budget amount. The reason for this variance is mainly due to the fact that we are currently in the beginning of a new financial year. A journal for fines, penalties and forfeits will be processed quarterly and will be in line of the end of the quarter.

Transfers and subsidies - Operational

The budget amount for transfers and subsidies - operational is R 161,071 million, whilst the year-to-date budget based on history is R13,401 million, whilst the year-to-date actual revenue is R 19,931 million. This represents 12,4% of the budget amount. The revenue recognition on transfers and subsidies are a depiction of actual expenditure incurred against the grants, which exceeded expectations. The spending on operational grants is monitored to ensure overall budget is not exceeded.

Other Gains

The budget amount for other gains is R7,2 million, whilst the year-to-date budget based on history is R0,602 million, whilst the year-to-date actual revenue is R0 million. This represents 0% of the budget amount. The reason for this adverse variance is mainly due to the fact that we are currently in the beginning of a new financial year, also note that the actuarial valuation for employee benefits will only be processed at the end of financial year.

3.3 Operating expenditure by type

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

The total actual expenditure amounts to R12,2 million, while the monthly actual expenditure for July 2024 amounts to R12,2 million. The total budget is R 522,6 million and the year-to-date budget is R 33,8 million which represents an underspending of 64% for the year-to-date. The breakdown is as follows:

Description	Adjustment Budget	Monthly actual	YearTD actual	% Spend
Employee related costs	R 149 663 328.00	R 9 561 266.63	R 9 561 266.63	6%
Remuneration of councillors	R 6 326 489.00	R 472 339.80	R 472 339.80	7%
Bulk purchases - electricity	R 111 668 281.00	R 25 351.04	R 25 351.04	0%
Inventory consumed	R 11 795 188.00	R 446 503.42	R 446 503.42	4%
Debt impairment	R 16 020 567.00	R -	R -	0%
Depreciation and amortisation	R 21 088 986.00	R -	R -	0%
Interest	R 8 155 594.00	R 43 707.83	R 43 707.83	1%
Contracted services	R 139 241 637.00	R 489 853.70	R 489 853.70	0%
Transfers and subsidies	R 1 300 000.00	R 75 500.00	R 75 500.00	6%
Irrecoverable debts written off	R 27 261 511.00	R -	R -	0%
Operational costs	R 30 094 926.00	R 1 096 059.13	R 1 096 059.13	4%
Losses on Disposal of Assets	R -	R -	R -	0%
Other Losses	R -	R -	R -	0%
Total	**R 522 616 507.00**	**R 12 210 581.55**	**R 12 210 581.55**	**2%**

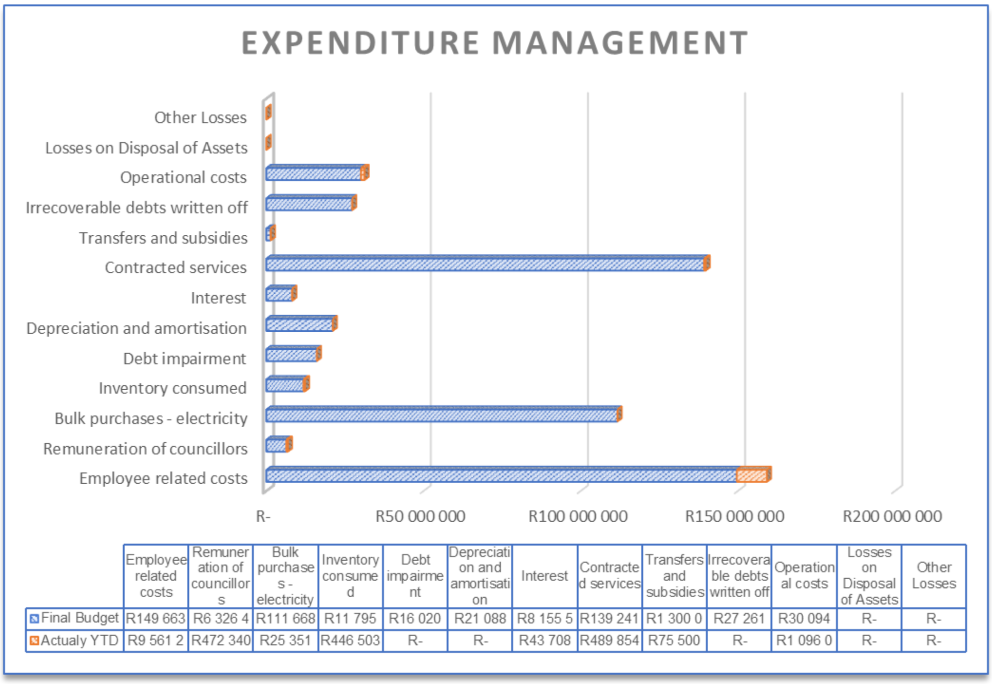


Figure 6 – Expenditure Management

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

Employee related costs

The budget for employee related costs is R149,7 million, while the year-to-date budget based on history is R12,7 million of which R9,6 million has been expended and represents 6,4% of the budget amount. The adverse variance is due to vacant posts and bonuses that will reflect after period six as well as other transactions which will be finalised during annual year-end processes.

Remuneration of councillors

The budget for remuneration of councillors is R6,3 million, while the year-to-date budget based on history is R0,527 million of which R0,472 million has been expended and represents 7,5% of the budget amount. The reason for this adverse variance is mainly due to the fact that we are currently in the beginning of a new financial year, also note that provision was made in the budgeted amount for an increase in remuneration of councillors, but there was no formal approval up to date.

Bulk purchases - electricity

The budget for bulk purchases - electricity is R111,7 million, while the year-to-date budget based on history is R9,3 million of which R0,025 million has been expended and represents 0% of the budget amount. The reason for the adverse variance is mainly because the first invoice for July 2024 for the municipality will be paid in August 2024. Material variances in the future will depend on the Eskom reading dates and billed dates.

Inventory consumed

The budget for inventory is R11,8 million, while the year-to-date budget based on history is R0,969 million of which R0,447 million has been expended and represents 3,8% of the budget amount. The reason for this adverse variance is mainly due to the fact that we are currently in the beginning of a new financial year.

Debt impairment

The budget for debt impairment is R16,0 million, while the year-to-date budget based on history is R0,180 million of which R0 million has been expended and represents 0% of the budget amount. The provision for the bad debt journal will be finalised during the compilation of the 2024/25 financial statements and the year-end processes.

Depreciation and amortisation

The budget for depreciation and amortisation is R21,1 million, while the year-to-date budget based on history is R1,757 million of which R0 million has been expended and represents 0% of the budget amount. This expenditure only occurs on a quarterly basis and will be in line at the end of each quarter.

Interest

The budget for interest is R8,2 million, while the year-to-date budget based on history is R0,680 million of which R0,044 million has been expended and represents 0,5% of the budget amount. The reason for this adverse variance is mainly due to the fact that we are currently in the beginning of a new financial year. Furthermore, additional amount for interest was billed for the accounts for period up to date.

Contracted services

The budget for contracted services is R139,2 million, while the year-to-date budget based on history is R2,9 million of which R0,490 million has been expensed and represents 0,4% of the budget amount. The reason for this adverse variance is mainly due to the fact that we are currently in the beginning of a new financial year. Included in contracted services is an amount for Railton Top structure project and expenditure will be based on claims submitted.

Transfers and subsidies

The budget for transfers and subsidies is R1,3 million, while the year-to-date budget based on history is R0,108 million of which R0,076 million has been expensed and represents 5,8% 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 R27,3 million, while the year-to-date budget based on history is R2,2 million of which R0 million has been expensed and represents 0% of the budget amount. It is uncertain whether debt will be written off at this stage; this decision will be made by the council during the year.

Operational Costs

The budget for operational costs is R30,0 million, while the year-to-date budget based on history is R2,5 million of which R1,1 million has been expensed and represents 3,6% of the budget amount. The reason for this adverse variance is mainly due to the fact that we are currently in the beginning of a new financial year.

3.4 Operating expenditure by municipal vote

Municipal Manager

The budget for Municipal Manager is R45,9 million of which R2,2 million has been expensed and represents 4,8% of the budget amount.

Financial services

The budget for Financial Services is R43,4 million of which R2,0 million has been expensed and represents 4,7% of the budget amount.

Infrastructure and Planning

The budget for Infrastructure and Planning is R216,4 million of which R4,5 million has been expensed and represents 2,1% of the budget amount.

Community services

The budget for Community Services is R216,9 million of which R3,5 million has been expensed and represents 1,6% of the budget amount.

3.5 Capital expenditure

The budget amount for capital expenditure is R61,0 million of which -R0,006 million has been expensed to date. This represents 0% of the budgeted amount. The actual capital expenditure was R 67 324.67 till up to date and furthermore a correctional journal for the amount of R -72 980.55 will be made in August 2024.

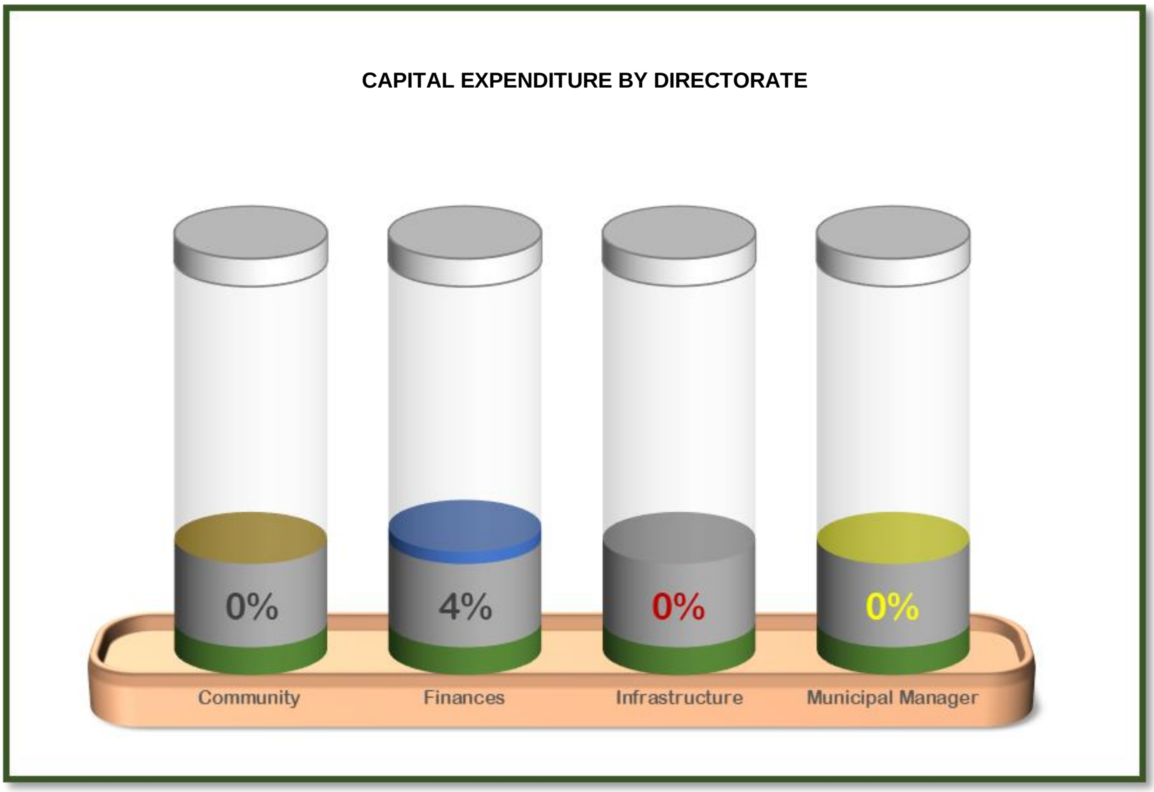


Figure 7 – Capital Expenditure by Directorate

We have capital commitments that amounts up to R 4 967 847.67

Measures were implemented to ensure that the capital budget for 2024/2025 will be spent.

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 above average i.e. September 2023 (106,96%), October 2023 (105,05%), January 2024 (103,04%), April 2024 (102,89%), June 2024 (107,14%)
- The average payment rate is 87,04%
- This financial year suburbs payment rates dropped below 90%, Suurbraak (July), Infanta (July), Buffeljagsrivier (July), Railton (July)

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 July 2024 amounts to R 128,3 million.

Trade and other payables

The trade and other payables amount to R 75,9 million.

Breakdown	Prior year Balances	Year to date Balances
Payments received in advance	1 598 383.07	1 572 853.96
Salary control	-36 780.85	-35 988.54
Trade payables	4 251 587.97	1 294 443.36
Un-identified deposits	26 714.97	69 735.59
Other payables	2 365 157.00	2 962 615.82
Unspent conditional grants	55 574 639.93	70 094 600.47
Total	**63 779 702.09**	**75 958 260.66**

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

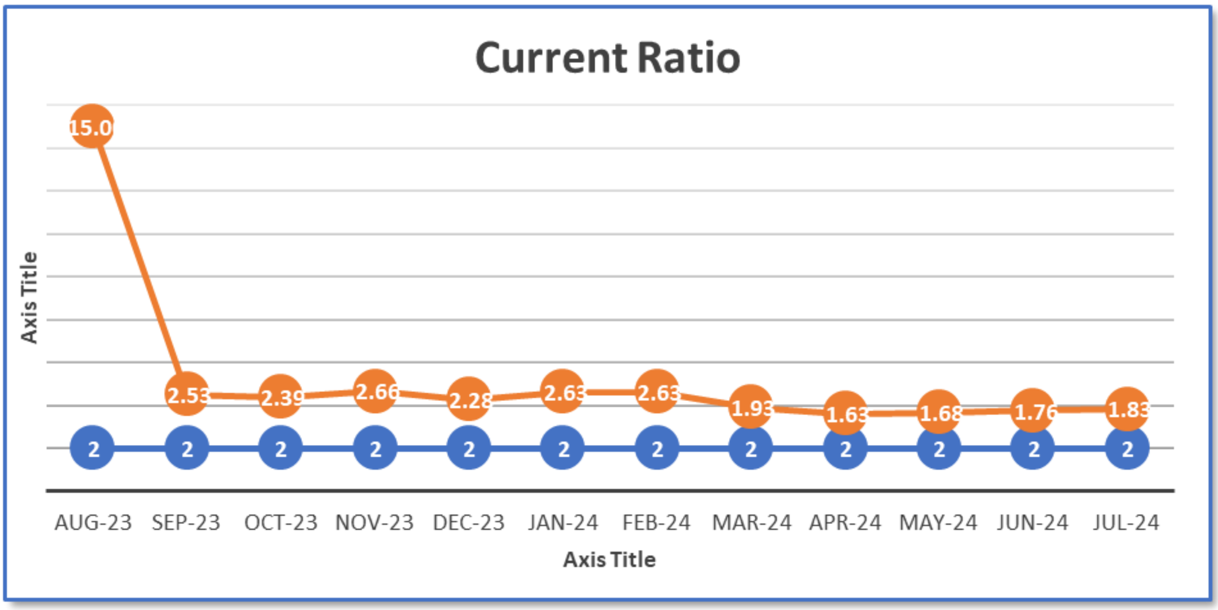
The value of non-current liabilities decreased in the current financial period mainly due to loan repayments. This together with year-end journals which will be processed will ensure that the correct amounts are reflected on the Statement of Financial Position at year-end.

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 1.83: 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
182 506 988	99 619 162
1.83	



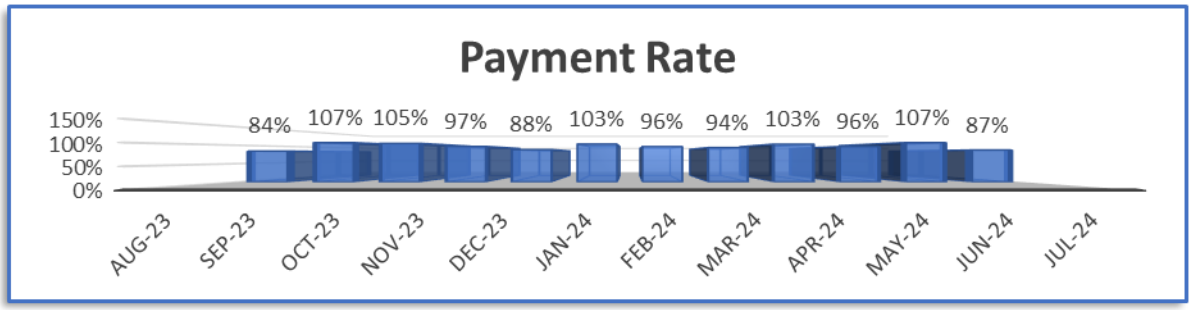
Gearing ratio

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
23 353 237		573 652 786
	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 July 2024 was billed in June 2024. For July 2024, the payment ratio of receipts was 87,04%. The year-to-date payment ratio is 87,04%. 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 R222,9 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 - M01 July

Description	2023/24	Budget Year 2024/25							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
Financial Performance									
Property rates	56 594	61 767	61 767	8 717	8 717	5 156	3 562	69%	61 767
Service charges	176 733	192 269	192 269	17 685	17 685	16 102	1 584	10%	192 269
Investment revenue	12 581	10 000	10 000	1 351	1 351	833	517	62%	10 000
Transfers and subsidies - Operational	113 355	161 071	161 071	19 931	19 931	13 401	6 531	49%	161 071
Other own revenue	71 985	72 973	72 973	2 957	2 957	6 075	(3 118)	-51%	72 973
Total Revenue (excluding capital transfers and	**431 248**	**498 080**	**498 080**	**50 641**	**50 641**	**41 566**	**9 075**	**22%**	**498 080**
Employee costs	118 631	149 663	149 663	9 561	9 561	12 670	(3 109)	-25%	149 663
Remuneration of Councillors	5 623	6 326	6 326	472	472	527	(55)	-10%	6 326
Depreciation and amortisation	18 880	21 089	21 089	–	–	1 757	(1 757)	-100%	21 089
Interest	3 052	8 156	8 156	44	44	680	(636)	-94%	8 156
Inventory consumed and bulk purchases	114 477	123 380	123 463	472	472	10 274	(9 803)	-95%	123 463
Transfers and subsidies	1 102	1 300	1 300	76	76	108	(33)	-30%	1 300
Other expenditure	155 696	212 702	212 619	1 586	1 586	7 818	(6 232)	-80%	212 619
Total Expenditure	**417 461**	**522 617**	**522 617**	**12 211**	**12 211**	**33 835**	**(21 625)**	**-64%**	**522 617**
Surplus/(Deficit)	**13 786**	**(24 536)**	**(24 536)**	**38 431**	**38 431**	**7 731**	**30 700**	**397%**	**(24 536)**
Transfers and subsidies - capital (monetary allocations)	31 538	44 666	44 666	–	–	3 429	(3 429)	-100%	44 666
Transfers and subsidies - capital (in-kind)	3 456	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers &	**48 780**	**20 130**	**20 130**	**38 431**	**38 431**	**11 159**	**27 271**	**244%**	**20 130**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Intercompany/Parent subsidiary transactions	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	**48 780**	**20 130**	**20 130**	**38 431**	**38 431**	**11 159**	**27 271**	**244%**	**20 130**
Capital expenditure & funds sources									
Capital expenditure	**56 302**	**61 004**	**61 004**	**(6)**	**(6)**	**454**	**(460)**	**-101%**	**61 004**
Capital transfers recognised	44 325	44 666	44 666	–	–	440	(440)	-100%	44 666
Borrowing	3 444	7 800	7 800	–	–	–	–		7 800
Internally generated funds	8 533	8 538	8 538	(6)	(6)	14	(20)	-140%	8 538
Total sources of capital funds	**56 302**	**61 004**	**61 004**	**(6)**	**(6)**	**454**	**(460)**	**-101%**	**61 004**
Financial position									
Total current assets	158 642	118 522	118 530		182 507				118 530
Total non current assets	608 580	615 756	615 756		608 960				615 756
Total current liabilities	110 935	70 752	70 761		99 619				70 761
Total non current liabilities	118 752	133 240	133 240		118 195				133 240
Community wealth/Equity	**538 884**	**530 285**	**530 285**		**573 653**				**530 285**
Cash flows									
Net cash from (used) operating	111 224	33 471	33 471	29 656	29 656	1 741	(27 914)	-1603%	493 884
Net cash from (used) investing	(57 613)	(61 004)	(61 004)	(30 126)	(30 126)	454	30 580	6730%	61 004
Net cash from (used) financing	–	7 800	7 800	–	–	–	–		7 800
Cash/cash equivalents at the month/year end	**236 614**	**68 875**	**68 875**	**–**	**222 897**	**90 803**	**(132 093)**	**-145%**	**786 054**

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	25 658	1 099	892	958	953	877	3 633	17 466	51 537
Creditors Age Analysis									
Total Creditors	801	–	–	–	–	–	–	–	801

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) - M01 July

Description	Ref	2023/24	Budget Year 2024/25							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
Revenue - Functional										
Governance and administration		**103 591**	**110 561**	**110 561**	**28 178**	**28 178**	**9 205**	18 974	206%	**110 561**
Executive and council		27 159	23 354	23 354	17 523	17 523	1 929	15 594	808%	23 354
Finance and administration		76 432	87 207	87 207	10 655	10 655	7 276	3 380	46%	87 207
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		**120 341**	**181 252**	**181 252**	**2 357**	**2 357**	**14 975**	(12 619)	-84%	**181 252**
Community and social services		6 267	6 214	6 214	938	938	518	420	81%	6 214
Sport and recreation		1 094	5 118	5 118	40	40	303	(262)	-87%	5 118
Public safety		51 184	53 236	53 236	1 378	1 378	4 436	(3 058)	-69%	53 236
Housing		61 795	116 684	116 684	–	–	9 719	(9 719)	-100%	116 684
Health		–	–	–	–	–	–	–		–
Economic and environmental services		**9 163**	**11 186**	**11 186**	**232**	**232**	**762**	(530)	-70%	**11 186**
Planning and development		2 750	2 835	2 835	199	199	235	(35)	-15%	2 835
Road transport		6 413	8 351	8 351	33	33	527	(495)	-94%	8 351
Environmental protection		–	–	–	–	–	–	–		–
Trading services		**233 129**	**239 715**	**239 715**	**19 869**	**19 869**	**20 050**	(181)	-1%	**239 715**
Energy sources		119 506	139 787	139 787	12 617	12 617	11 649	968	8%	139 787
Water management		58 532	44 083	44 083	2 470	2 470	3 668	(1 198)	-33%	44 083
Waste water management		31 571	32 352	32 352	3 220	3 220	2 696	524	19%	32 352
Waste management		23 520	23 493	23 493	1 563	1 563	2 037	(474)	-23%	23 493
Other	4	**17**	**32**	**32**	**5**	**5**	**3**	**2**	**87%**	**32**
Total Revenue - Functional	2	**466 242**	**542 746**	**542 746**	**50 641**	**50 641**	**44 995**	**5 646**	**13%**	**542 746**
Expenditure - Functional										
Governance and administration		**85 250**	**100 021**	**100 021**	**4 920**	**4 920**	**8 378**	(3 458)	-41%	**100 021**
Executive and council		19 449	22 548	22 548	1 475	1 475	1 901	(426)	-22%	22 548
Finance and administration		64 714	75 976	75 976	3 359	3 359	6 352	(2 992)	-47%	75 976
Internal audit		1 088	1 497	1 497	85	85	125	(39)	-32%	1 497
Community and public safety		**129 020**	**175 835**	**175 835**	**2 363**	**2 363**	**5 339**	(2 977)	-56%	**175 835**
Community and social services		9 702	11 112	11 112	738	738	922	(183)	-20%	11 112
Sport and recreation		12 023	13 242	13 242	878	878	1 096	(218)	-20%	13 242
Public safety		48 977	50 256	50 256	657	657	3 050	(2 393)	-78%	50 256
Housing		58 317	101 225	101 225	89	89	271	(182)	-67%	101 225
Health		1	–	–	–	–	–	–		–
Economic and environmental services		**31 740**	**40 913**	**40 916**	**1 473**	**1 473**	**3 468**	(1 996)	-58%	**40 916**
Planning and development		7 741	9 103	9 103	536	536	817	(280)	-34%	9 103
Road transport		23 354	31 810	31 813	936	936	2 652	(1 716)	-65%	31 813
Environmental protection		645	–	–	–	–	–	–		–
Trading services		**170 886**	**204 203**	**204 200**	**3 425**	**3 425**	**16 513**	(13 088)	-79%	**204 200**
Energy sources		113 452	130 095	130 095	886	886	10 854	(9 968)	-92%	130 095
Water management		22 983	21 521	21 521	921	921	1 745	(824)	-47%	21 521
Waste water management		19 129	23 525	23 522	988	988	1 980	(993)	-50%	23 522
Waste management		15 323	29 062	29 062	630	630	1 934	(1 303)	-67%	29 062
Other		**565**	**1 644**	**1 644**	**31**	**31**	**137**	**(106)**	**-78%**	**1 644**
Total Expenditure - Functional	3	**417 461**	**522 617**	**522 617**	**12 211**	**12 211**	**33 835**	**(21 625)**	**-64%**	**522 617**
Surplus/ (Deficit) for the year		**48 780**	**20 130**	**20 130**	**38 431**	**38 431**	**11 159**	**27 271**	**244%**	**20 130**

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) - M01 July

Vote Description	Ref	2023/24	Budget Year 2024/25							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
Revenue by Vote	1									
Vote 1 - MUNICIPAL MANAGER		–	31 873	31 873	17 757	17 757	2 639	15 118	572.8%	31 873
Vote 2 - FINANCIAL SERVICES		–	78 147	78 147	10 421	10 421	6 521	3 901	59.8%	78 147
Vote 3 - INFRASTRUCTURE & PLANNING SERVICES		39	227 449	227 449	18 538	18 538	18 779	(240)	-1.3%	227 449
Vote 4 - COMMUNITY SERVICES		2	205 278	205 278	3 924	3 924	17 056	(13 132)	-77.0%	205 278
Total Revenue by Vote	2	**42**	**542 746**	**542 746**	**50 641**	**50 641**	**44 995**	**5 646**	**12.5%**	**542 746**
Expenditure by Vote	1									
Vote 1 - MUNICIPAL MANAGER		–	45 949	45 949	2 189	2 189	3 911	(1 721)	-44.0%	45 949
Vote 2 - FINANCIAL SERVICES		29 958	43 354	43 354	2 023	2 023	3 574	(1 551)	-43.4%	43 354
Vote 3 - INFRASTRUCTURE & PLANNING SERVICES		–	216 378	216 378	4 491	4 491	18 074	(13 584)	-75.2%	216 378
Vote 4 - COMMUNITY SERVICES		–	216 936	216 936	3 507	3 507	8 276	(4 769)	-57.6%	216 936
Total Expenditure by Vote	2	**29 958**	**522 617**	**522 617**	**12 211**	**12 211**	**33 835**	**(21 625)**	**-63.9%**	**522 617**
Surplus/ (Deficit) for the year	2	**(29 916)**	**20 130**	**20 130**	**38 431**	**38 431**	**11 159**	**27 271**	**244.4%**	**20 130**

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) - M01 July

Description	Ref	2023/24	Budget Year 2024/25							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	Full Year Forecast
Revenue									%	
Exchange Revenue		200 355	213 344	213 344	20 510	20 510	17 852	2 659	15%	213 344
Service charges - Electricity		116 007	127 465	127 465	11 938	11 938	10 622	1 316	12%	127 465
Service charges - Water		24 237	26 567	26 567	1 967	1 967	2 214	(247)	-11%	26 567
Service charges - Waste Water Management		21 893	21 963	21 963	2 399	2 399	1 830	569	31%	21 963
Service charges - Waste management		14 596	16 275	16 275	1 381	1 381	1 435	(54)	-4%	16 275
Sale of Goods and Rendering of Services		3 226	3 082	3 082	225	225	251	(25)	-10%	3 082
Agency services		2 684	2 955	2 955	223	223	246	(24)	-10%	2 955
Interest		–	–	–	–	–	–	–		–
Interest earned from Receivables		1 665	1 802	1 802	158	158	150	8	5%	1 802
Interest earned from Current and Non Current Assets		12 581	10 000	10 000	1 351	1 351	833	517	62%	10 000
Dividends		2	2	2	–	–	0	(0)	-100%	2
Rent on Land		–	–	–	–	–	–	–		–
Rental from Fixed Assets		697	616	616	659	659	51	608	1185%	616
Licence and permits		1 281	1 173	1 173	142	142	98	44	45%	1 173
Operational Revenue		1 487	1 445	1 445	68	68	120	(53)	-44%	1 445
Non-Exchange Revenue		230 893	284 736	284 736	30 131	30 131	23 714	6 417	27%	284 736
Property rates		56 594	61 767	61 767	8 717	8 717	5 156	3 562	69%	61 767
Surcharges and Taxes		954	1 443	1 443	119	119	120	(1)	-1%	1 443
Fines, penalties and forfeits		48 556	49 067	49 067	1 018	1 018	4 089	(3 071)	-75%	49 067
Licence and permits		–	–	–	–	–	–	–		–
Transfer and subsidies - Operational		113 355	161 071	161 071	19 931	19 931	13 401	6 531	49%	161 071
Interest		393	410	410	36	36	34	2	5%	410
Fuel Levy		–	–	–	–	–	–	–		–
Operational Revenue		3 390	3 754	3 754	310	310	313	(3)	-1%	3 754
Gains on disposal of Assets		2 509	–	–	–	–	–	–		–
Other Gains		5 142	7 224	7 224	–	–	602	(602)	-100%	7 224
Discontinued Operations		–	–	–	–	–	–	–		–
Total Revenue (excluding capital transfers and		**431 248**	**498 080**	**498 080**	**50 641**	**50 641**	**41 566**	**9 075**	**22%**	**498 080**
Expenditure By Type										
Employee related costs		118 631	149 663	149 663	9 561	9 561	12 670	(3 109)	-25%	149 663
Remuneration of councillors		5 623	6 326	6 326	472	472	527	(55)	-10%	6 326
Bulk purchases - electricity		98 115	111 668	111 668	25	25	9 306	(9 280)	-100%	111 668
Inventory consumed		16 362	11 712	11 795	447	447	969	(522)	-54%	11 795
Debt impairment		24 100	16 021	16 021	–	–	180	(180)	-100%	16 021
Depreciation and amortisation		18 880	21 089	21 089	–	–	1 757	(1 757)	-100%	21 089
Interest		3 052	8 156	8 156	44	44	680	(636)	-94%	8 156
Contracted services		88 292	139 643	139 242	490	490	2 925	(2 435)	-83%	139 242
Transfers and subsidies		1 102	1 300	1 300	76	76	108	(33)	-30%	1 300
Irrecoverable debts written off		13 000	27 262	27 262	–	–	2 206	(2 206)	-100%	27 262
Operational costs		30 304	29 777	30 095	1 096	1 096	2 507	(1 411)	-56%	30 095
Losses on Disposal of Assets		–	–	–	–	–	–	–		–
Other Losses		0	–	–	–	–	–	–		–
Total Expenditure		**417 461**	**522 617**	**522 617**	**12 211**	**12 211**	**33 835**	**(21 625)**	**-64%**	**522 617**
Surplus/(Deficit)		**13 786**	**(24 536)**	**(24 536)**	**38 431**	**38 431**	**7 731**	**30 700**	**0**	**(24 536)**
Transfers and subsidies - capital (monetary allocations)		31 538	44 666	44 666	–	–	3 429	(3 429)	**(0)**	44 666
Transfers and subsidies - capital (in-kind)		3 456	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers &		**48 780**	**20 130**	**20 130**	**38 431**	**38 431**	**11 159**			**20 130**
Income Tax		–	–	–	–	–	–	–		–
Surplus/(Deficit) after income tax		**48 780**	**20 130**	**20 130**	**38 431**	**38 431**	**11 159**			**20 130**
Share of Surplus/Deficit attributable to Joint Venture		–	–	–	–	–	–			–
Share of Surplus/Deficit attributable to Minorities		–	–	–	–	–	–			–
Surplus/(Deficit) attributable to municipality		**48 780**	**20 130**	**20 130**	**38 431**	**38 431**	**11 159**			**20 130**
Share of Surplus/Deficit attributable to Associate		–	–	–	–	–	–			–
Intercompany/Parent subsidiary transactions		–	–	–	–	–	–			–
Surplus/ (Deficit) for the year		**48 780**	**20 130**	**20 130**	**38 431**	**38 431**	**11 159**			**20 130**

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) - M01 July

Vote Description	Ref	2023/24	Budget Year 2024/25							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
Multi-Year expenditure appropriation	2									
Vote 1 - MUNICIPAL MANAGER		–	–	–	–	–	–	–		–
Vote 2 - FINANCIAL SERVICES		–	–	–	–	–	–	–		–
Vote 3 - INFRASTRUCTURE & PLANNING SERVICES		20 212	5 321	5 321	–	–	261	(261)	-100%	5 321
Vote 4 - COMMUNITY SERVICES		–	3 643	3 643	–	–	179	(179)	-100%	3 643
Total Capital Multi-year expenditure	4,7	**20 212**	**8 964**	**8 964**	**–**	**–**	**440**	**(440)**	**-100%**	**8 964**
Single Year expenditure appropriation	2									
Vote 1 - MUNICIPAL MANAGER		20	50	50	–	–	–	–		50
Vote 2 - FINANCIAL SERVICES		1 845	1 165	1 165	51	51	–	51		1 165
Vote 3 - INFRASTRUCTURE & PLANNING SERVICES		24 109	27 034	27 034	(56)	(56)	14	(70)	-496%	27 034
Vote 4 - COMMUNITY SERVICES		9 451	23 790	23 790	–	–	–	–		23 790
Vote 5 - CORPORATE SERVICES		666	–	–	–	–	–	–		–
Total Capital single-year expenditure	4	36 090	52 039	52 039	(6)	(6)	14	**(20)**	**-140%**	52 039
Total Capital Expenditure	3	**56 302**	**61 004**	**61 004**	**(6)**	**(6)**	**454**	**(460)**	**-101%**	**61 004**
Capital Expenditure - Functional Classification										
Governance and administration		**2 032**	**1 555**	**1 555**	**67**	**67**	**–**	67		**1 555**
Executive and council		7	165	165	–	–	–	–		165
Finance and administration		2 025	1 390	1 390	67	67	–	67		1 390
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		**5 594**	**5 261**	**5 261**	**–**	**–**	**179**	(179)	-100%	**5 261**
Community and social services		402	105	105	–	–	–	–		105
Sport and recreation		186	4 861	4 861	–	–	179	(179)	-100%	4 861
Public safety		513	295	295	–	–	–	–		295
Housing		4 493	–	–	–	–	–	–		–
Health		–	–	–	–	–	–	–		–
Economic and environmental services		**3 584**	**16 986**	**16 986**	**(73)**	**(73)**	**267**	(340)	-127%	**16 986**
Planning and development		642	609	609	–	–	–	–		609
Road transport		2 942	16 377	16 377	(73)	(73)	267	(340)	-127%	16 377
Environmental protection		–	–	–	–	–	–	–		–
Trading services		**45 092**	**37 202**	**37 202**	**–**	**–**	**8**	(8)	-100%	**37 202**
Energy sources		11 792	7 655	7 655	–	–	–	–		7 655
Water management		25 525	17 257	17 257	–	–	8	(8)	-100%	17 257
Waste water management		3 902	8 830	8 830	–	–	–	–		8 830
Waste management		3 874	3 460	3 460	–	–	–	–		3 460
Other		–	–	–	–	–	–	–		–
Total Capital Expenditure - Functional Classification	3	**56 302**	**61 004**	**61 004**	**(6)**	**(6)**	**454**	**(460)**	**-101%**	**61 004**
Funded by:										
National Government		22 574	24 435	24 435	–	–	440	(440)	-100%	24 435
Provincial Government		21 293	20 191	20 191	–	–	–	–		20 191
District Municipality		457	40	40	–	–	–	–		40
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		–	–	–	–	–	–	–		–
Transfers recognised - capital		**44 325**	**44 666**	**44 666**	**–**	**–**	**440**	**(440)**	**-100%**	**44 666**
Borrowing	6	3 444	7 800	7 800	–	–	–	–		7 800
Internally generated funds		8 533	8 538	8 538	(6)	(6)	14	(20)	-140%	8 538
Total Capital Funding	7	**56 302**	**61 004**	**61 004**	**(6)**	**(6)**	**454**	**(460)**	**-101%**	**61 004**

4.1.6 Table C6: Monthly Budget Statement – Financial Position

WC034 Swellendam - Table C6 Monthly Budget Statement - Financial Position - M01 July

Description	Ref	2023/24	Budget Year 2024/25			
R thousands		Audited Outcome	Original Budget	Adjusted Budget	YearTD Actual	Full Year Forecast
ASSETS	1					
Current assets						
Cash and cash equivalents		107 614	64 751	64 751	128 346	64 751
Trade and other receivables from exchange transactions		23 317	21 915	21 915	24 503	21 915
Receivables from non-exchange transactions		15 058	20 234	20 234	18 753	20 234
Current portion of non-current receivables		10	10	10	10	10
Inventory		6 078	5 336	5 344	5 441	5 344
VAT		5 742	5 452	5 452	7 291	5 452
Other current assets		(1 838)	824	824	(1 838)	824
Total current assets		**155 981**	**118 522**	**118 530**	**182 507**	**118 530**
Non current assets						
Investments		48 921	–	–	49 307	–
Investment property		10 875	10 815	10 815	10 875	10 815
Property, plant and equipment		547 155	604 337	604 337	547 150	604 337
Biological assets		–	–	–	–	–
Living and non-living resources		–	–	–	–	–
Heritage assets		171	171	171	171	171
Intangible assets		384	195	195	384	195
Trade and other receivables from exchange transactions		778	–	–	778	–
Non-current receivables from non-exchange transactions		58	–	–	58	–
Other non-current assets		238	238	238	238	238
Total non current assets		**608 580**	**615 756**	**615 756**	**608 960**	**615 756**
TOTAL ASSETS		**764 561**	**734 277**	**734 286**	**791 467**	**734 286**
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Financial liabilities		4 609	3 880	3 880	4 609	3 880
Consumer deposits		4 790	4 923	4 923	4 852	4 923
Trade and other payables from exchange transactions		32 038	41 550	41 559	5 371	41 559
Trade and other payables from non-exchange transactions		55 522	–	–	70 095	–
Provision		13 837	20 054	20 054	13 837	20 054
VAT		(209)	344	344	855	344
Other current liabilities		–	–	–	–	–
Total current liabilities		**110 588**	**70 752**	**70 761**	**99 619**	**70 761**
Non current liabilities						
Financial liabilities		23 909	25 113	25 113	23 353	25 113
Provision		65 380	75 857	75 857	65 380	75 857
Long term portion of trade payables		–	–	–	–	–
Other non-current liabilities		29 462	32 270	32 270	29 462	32 270
Total non current liabilities		**118 752**	**133 240**	**133 240**	**118 195**	**133 240**
TOTAL LIABILITIES		**229 339**	**203 992**	**204 001**	**217 815**	**204 001**
NET ASSETS	2	**535 222**	**530 285**	**530 285**	**573 653**	**530 285**
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		519 831	505 213	505 213	556 462	505 213
Reserves and funds		17 258	25 072	25 072	17 191	25 072
Other		–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	**537 090**	**530 285**	**530 285**	**573 653**	**530 285**

4.1.7 Table C7: Monthly Budget Statement - Cash Flow

WC034 Swellendam - Table C7 Monthly Budget Statement - Cash Flow - M01 July

Description	Ref	2023/24	Budget Year 2024/25							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	Full Year Forecast
CASH FLOW FROM OPERATING ACTIVITIES	1								%	
Receipts										
Property rates		49 116	61 312	61 312	5 542	5 542	5 026	516	10%	61 312
Service charges		187 368	219 769	219 769	12 789	12 789	18 402	(5 614)	-31%	219 769
Other revenue		13 692	41 687	41 687	2 990	2 990	3 468	(478)	-14%	41 687
Transfers and Subsidies - Operational		140 885	161 898	161 898	22 725	22 725	13 110	9 615	73%	161 898
Transfers and Subsidies - Capital		4 446	44 666	44 666	–	–	2 988	(2 988)	-100%	44 666
Interest		9 344	10 000	10 000	1 034	1 034	833	201	24%	10 000
Dividends		2	2	2	–	–	0	(0)	-100%	2
Payments										
Suppliers and employees		(293 630)	(502 193)	(502 193)	(15 423)	(15 423)	(41 781)	(26 357)	63%	(41 781)
Interest		–	(2 370)	(2 370)	–	–	(197)	(197)	100%	(2 370)
Transfers and Subsidies		–	(1 300)	(1 300)	–	–	(108)	(108)	100%	(1 300)
NET CASH FROM/(USED) OPERATING ACTIVITIES		**111 224**	**33 471**	**33 471**	**29 656**	**29 656**	**1 741**	**(27 914)**	**-1603%**	**493 884**
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		2 509	–	–	–	–	–	–		–
Decrease (increase) in non-current receivables		1	–	–	–	–	–	–		–
Decrease (increase) in non-current investments		(12 234)	–	–	(98)	(98)	–	(98)	0%	–
Payments										
Capital assets		(47 889)	(61 004)	(61 004)	(30 028)	(30 028)	454	30 482	6709%	61 004
NET CASH FROM/(USED) INVESTING ACTIVITIES		**(57 613)**	**(61 004)**	**(61 004)**	**(30 126)**	**(30 126)**	**454**	**30 580**	**6730%**	**61 004**
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		–	–	–	–	–	–	–		–
Borrowing long term/refinancing		–	7 800	7 800	–	–	–	–		7 800
Increase (decrease) in consumer deposits		–	–	–	–	–	–	–		–
Payments										
Repayment of borrowing		–	–	–	–	–	–	–		–
NET CASH FROM/(USED) FINANCING ACTIVITIES		**–**	**7 800**	**7 800**	**–**	**–**	**–**	**–**		**7 800**
NET INCREASE/ (DECREASE) IN CASH HELD		**53 611**	**(19 732)**	**(19 732)**	**(470)**	**(470)**	**2 196**			**562 688**
Cash/cash equivalents at beginning:		183 003	88 607	88 607		223 366	88 607			223 366
Cash/cash equivalents at month/year end:		236 614	68 875	68 875		222 897	90 803			786 054

PART 2 – SUPPORTING DOCUMENTATION

5. DEBTORS' ANALYSIS

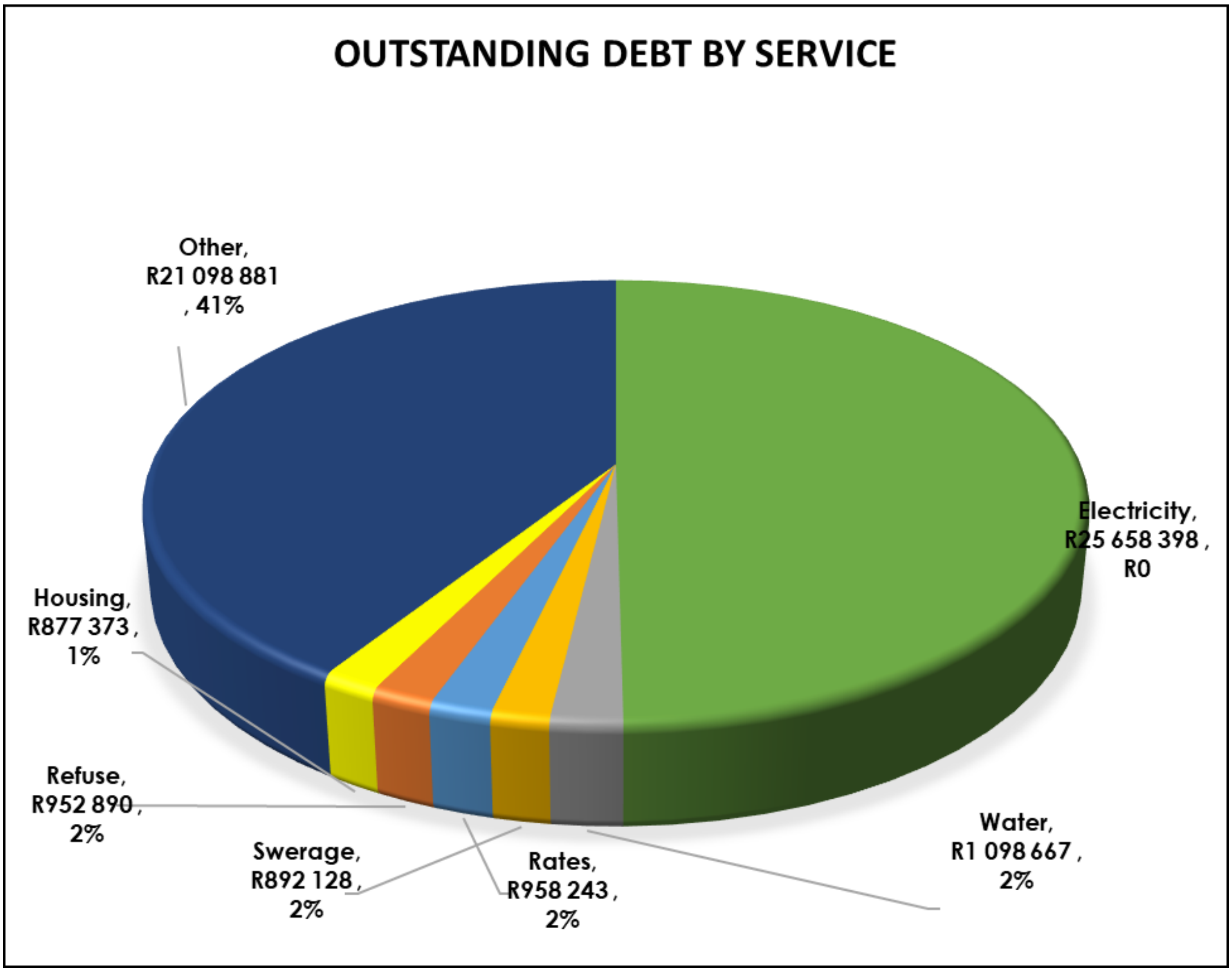
Table SC3 is the debtors' ageing report required by the Municipal Budget Reporting Regulation (MBRR).

The age analysis includes all debtor accounts from the billing module. The outstanding debtors for July 2024 are R51,5 million of which 46,3% is older than 90 days. The debtors increased in July 2024 by R5,675 million when compared to June 2024.

WC034 Swellendam - Supporting Table SC3 Monthly Budget Statement - aged debtors - M01 July

Description	NT Code	Budget Year 2024/25											
R thousands		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	0	0	–	0	9	3	1	247	260	260	–	–
Trade and Other Receivables from Exchange Transactions - Electricity	1300	8 628	51	40	44	63	39	163	1 089	10 119	1 400	–	–
Receivables from Non-exchange Transactions - Property Rates	1400	11 663	419	329	330	324	324	1 225	5 237	19 852	7 441	–	–
Receivables from Exchange Transactions - Waste Water Management	1500	2 590	266	213	229	220	206	899	3 417	8 041	4 972	–	–
Receivables from Exchange Transactions - Waste Management	1600	2 054	206	163	214	162	157	674	2 320	5 949	3 526	–	–
Receivables from Exchange Transactions - Property Rental Debtors	1700	166	0	–	–	1	–	23	37	227	61	–	–
Interest on Arrear Debtor Accounts	1810	109	43	49	60	81	89	316	3 857	4 604	4 404	–	–
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–	–	–
Other	1900	449	113	99	79	92	59	331	1 263	2 485	1 824	–	–
Total By Income Source	**2000**	**25 658**	**1 099**	**892**	**958**	**953**	**877**	**3 633**	**17 466**	**51 537**	**23 887**	**–**	**–**
2023/24 - totals only										–	–		
Debtors Age Analysis By Customer Group													
Organs of State	2200	2 744	1	1	1	1	1	12	220	2 982	236	–	–
Commercial	2300	8 534	25	13	27	10	8	49	279	8 943	373	–	–
Households	2400	13 243	1 021	825	898	909	821	3 389	16 496	37 603	22 513	–	–
Other	2500	1 137	52	53	33	33	47	182	470	2 009	766	–	–
Total By Customer Group	**2600**	**25 658**	**1 099**	**892**	**958**	**953**	**877**	**3 633**	**17 466**	**51 537**	**23 887**	**–**	**–**

Figure 8 – Outstanding Debtors



6. CREDITORS' ANALYSIS

There are no creditors older than 30 days for the month of July 2024.

WC034 Swellendam - Supporting Table SC4 Monthly Budget Statement - aged creditors - M01 July

Description	NT Code	Budget Year 2024/25								
R thousands		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total
Creditors Age Analysis By Customer Type										
Bulk Electricity	0100	–	–	–	–	–	–	–	–	–
Bulk Water	0200	–	–	–	–	–	–	–	–	–
PAYE deductions	0300	–	–	–	–	–	–	–	–	–
VAT (output less input)	0400	–	–	–	–	–	–	–	–	–
Pensions / Retirement deductions	0500	–	–	–	–	–	–	–	–	–
Loan repayments	0600	–	–	–	–	–	–	–	–	–
Trade Creditors	0700	801	–	–	–	–	–	–	–	**801**
Auditor General	0800	–	–	–	–	–	–	–	–	–
Other	0900	–	–	–	–	–	–	–	–	–
Total By Customer Type	**1000**	**801**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**801**

7. INVESTMENT PORTFOLIO ANALYSIS

During the month of July 2024 interest to the amount of R0,751 million realised on the investments. Investments were topped up with R62,1 million and investments of R23,5 million was withdrawn.

WC034 Swellendam - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M01 July

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate ³	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands		Yrs/Months												
Municipality														
Nedbank		91 Days	91 Days	Y	F	0	N/A	N/A	18/07/2024	9 164	38	(9 201)	–	**–**
Absa Bank		183 Days	183 Days	Y	V	0	N/A	N/A	18/10/2024	12 234	98	–	–	**12 331**
Absa Bank		Call	Call	Y	V	0	N/A	N/A	Unknown	20 975	159	–	–	**21 134**
Absa Bank		183 Days	183 Days	Y	F	0	N/A	N/A	18/10/2024	12 234	98	–	–	**12 331**
Standard Bank		123 Days	123 Days	Y	F	0	N/A	N/A	19/08/2024	12 226	95	–	–	**12 320**
Standard Bank		153 Days	153 Days	Y	F	0	N/A	N/A	18/09/2024	12 228	96	–	–	**12 324**
Standard Bank		123 Days	123 Days	Y	F	0	N/A	N/A	25/11/2024	–	21		12 000	**12 021**
Nedbank		91 Days	91 Days	Y	F	0	N/A	N/A	18/07/2024	9 164	38	(9 201)	–	**–**
Nedbank		91 Days	91 Days	Y	F	0	N/A	N/A	24/10/2024	–	21	–	12 000	**12 021**
Nedbank		183 Days	183 Days	Y	F	0	N/A	N/A	24/01/2025	–	21	–	12 000	**12 021**
Nedbank		123 Days	123 Days	Y	F	0	N/A	N/A	25/11/2024	–	16	–	9 000	**9 016**
Absa Bank		183 Days	183 Days	Y	F	0	N/A	N/A	24/01/2025	0	22	–	12 000	**12 022**
Absa Bank		31 Days	31 Days	Y	F	0	N/A	N/A	22/08/2024	–	10	–	5 113	**5 123**
Absa Bank		31 Days	31 Days	Y	F	0	N/A	N/A	22/07/2024	5 123	21	(5 144)	–	**0**
Municipality sub-total										**93 347**	**751**	**(23 547)**	**62 113**	**132 663**
Entities														
-		–	–						–	–	–		–	–
-		–	–						–	–	–		–	–
-		–	–						–	–	–		–	–
-		–	–						–	–	–		–	–
-		–	–						–	–	–		–	–
-		–	–						–	–	–		–	–
-		–	–						–	–	–		–	–
-		–	–						–	–	–		–	–
-		–	–						–	–	–		–	–
-		–	–						–	–	–		–	–
Entities sub-total										**–**	**–**		**–**	**–**
TOTAL INVESTMENTS AND INTEREST	2									**93 347**	**751**	**(23 547)**	**62 113**	**132 663**

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 - M01 July 2024

Description	Ref	2023/24	Budget Year 2024/25							
		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:		**51 893**	**56 241**	**56 241**	**20 599**	**20 599**	**18 294**	**2 305**	**12.6%**	**56 241**
Local Government Equitable Share		43 487	46 412	46 412	19 338	19 338	18 120	1 218	6.7%	46 412
Expanded public works programme integrated grant for municipalities		1 541	1 305	1 305	–	–	120	(120)	-100.0%	1 305
Municipal Infrastructure Grant		4 404	4 380	4 380	608	608	37	571	1535.5%	4 380
Integrated National Electrification Programme (municipal) grant		–	649	649	391	391	–	391	#DIV/0!	649
Local government financial management grant		1 770	1 800	1 800	–	–	16	(16)	-100.0%	1 800
Municipal Disaster Relief Grant	3	–	–	–	–	–	–	–		–
Water Services Infrastructure Grant		692	1 304	1 304	261	261	–	261	#DIV/0!	1 304
Energy Efficiency and Demand Side Management Grant		–	391	391	–	–	–	–		391
Provincial Government:		**98 425**	**104 740**	**104 740**	**5 462**	**5 462**	**8 609**	**(3 639)**	**-42.3%**	**104 609**
Local Government Internship Grant		–	–	–	–	–	–	–		–
Western Cape Financial Management Capacity Building Grant		–	484	484	–	–	30	(30)	-100.0%	484
Western Cape Financial Management Support Grant		–	–	–	–	–	–	–		–
Financial assistance to municipalities for maintenance and construction of transport infrastructure		–	50	50	–	–	4	(4)	-100.0%	50
SETA		124	–	–	–	–	–	–		–
Tourism		–	–	–	–	–	–	–		–
Maintenance of Water Supply Infrastructure		–	–	–	–	–	–	–		–
Municipal Electrical Master Plan Grant		–	–	–	–	–	–	–		–
Community Library Services Grant		–	–	–	–	–	–	–		–
Human Settlement Development (Beneficiaries)		66 590	97 971	97 971	2 848	2 848	8 164	(5 316)	-65.1%	97 971
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		6 062	5 513	5 513	2 114	2 114	402	1 712	425.4%	5 513
Local Government Support Grant		–	–	–	–	–	–	–		–
Local Government Employment Support Grant		–	–	–	–	–	–	–		–
Department of Economic Development Grant		–	–	–	–	–	–	–		–
Informal Settlements Upgrading Partnership Grant: Provinces		–	–	–	–	–	–	–		–
Municipal Library Support Fund Grant		–	–	–	–	–	–			–
Emergency Municipal loadshedding relief grant		–	–	–	–	–	–			–
Western Cape Financial Management Capability Grant		200	500	500	500	500	–			500
Municipal Intervention Grant		–	–	–	–	–	–			–
Provincial contribution towards excelaration of housing delivery		23 761	–	–	,	–	–	–		–
Regional Socio Economic Project Programme		387	91	91	–	–	8			91
Municipal Water Resilience Grant		1 199	130	130	–	–	–			130
Municipal Service Delivery and Capacity Grant		101	–	–	–	–	–			–
Other grant providers:		**558**	**90**	**90**	**38**	**38**	**–**	38	#DIV/0!	**90**
WESGRO		–	–	–	–	–	–	–		–
Service SETA		135	–	–	–	–	–	–		–
SETA		228	–	–	38	38	–			–
Overberg District Safety Forum Grant		130	90	90	–	–	–			90
Joint District and Metro Approach Grant		65	–	–	–	–	–			–
Other grant providers:		**–**	**–**	**–**	**–**	**–**	**–**	–		**–**
Total Operating Transfers and Grants	5	**150 876**	**161 071**	**161 071**	**26 099**	**26 099**	**26 902**	**(1 296)**	**-4.8%**	**160 941**
					–	–	–	–		
Capital Transfers and Grants					–	–	–	–		
National Government:		15 001	24 435	24 435	8 404	8 404	248	8 156	**3288.5%**	24 435
Local Government Equitable Share		–	–	–	–	–	–	–		–
Municipal Infrastructure Grant		10 388	8 804	8 804	4 057	4 057	248	3 808	1535.5%	8 804
Integrated National Electrification Programme (municipal) grant		–	4 326	4 326	2 609	2 609	–	2 609	#DIV/0!	4 326
Human Settlement Development		–	–	–	–	–	–	–		–
Community Library Service Grant		–	–	–	–	–	–	–		–
Development of Sport and Recreational Facilities		–	–	–	–	–	–	–		–
WESGRO		–	–	–	–	–	–	–		–
Maintenance of Water Supply Infrastructure		–	–	–	–	–	–	–		–
Water Services Infrastructure Grant		4 612	8 696	8 696	1 739	1 739	–	1 739	#DIV/0!	8 696
Energy Efficiency and Demand Side Management Grant		–	2 609	2 609	–	–	–	–		2 609
Municipal Disaster Relief Grant		–	–	–	–	–	–	–		
Other capital transfers *[insert description]*		–	–	–	–	–	–	–		
Provincial Government:		**14 104**	**20 191**	**20 191**	**–**	**–**	**–**	–		**1 478**
Human Settlement Development		4 794	–	–	–	–	–	–		–
Community Library Services Grant		–	–	–	–	–	–	–		–
Development of Sports and Recreation Facilities		–	–	–	–	–	–	–		–
WESGRO		–	–	–	–	–	–	–		–
Maintenance of Water Supply Infrastructure		–	–	–	–	–	–	–		–
Municipal Replacement Fund		372	–	–	–	–	–	–		–
Service Delivery and Capacity Building Grant		–	–	–	–	–	–	–		–
Municipal Drought Relief Grant		–	–	–	–	–	–	–		–
Municipal Library Support Fund Grant		–	–	–	–	–	–	–		–
Department of Economic Development and Tourism Grant		–	–	–	–	–	–	–		–
Municipal Intervention Grant		–	–	–	–	–	–	–		–
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		5 739	10 075	10 075	–	–	–	–		–
Informal Settlement Upgrading Partnership Grant: Provinces		–	8 638	8 638	–	–	–			–
Regional Socio Economic Project Programme		783	609	609	–	–	–			609
Municipal Service Delivery and Capaity Grant		677	–	–	–	–	–			–
Municipal Water Resilience Grant		1 739	870	870	–	–	–			870
Other grant providers:		**435**	**40**	**40**	**–**	**–**	**–**	–		**40**
Overberg District Safety Forum Grant		–	40	40	–	–	–	–		40
Municipal Disaster Recovery Grant		–	–	–	–	–	–	–	0.0%	–
Upgrade of sanitation facilities from old housing project Grant		–	–	–	–	–	–	–	0.0%	–
Rectification and upgrade of external sanitation facilities in Railton Grant		–	–	–	–	–	–	–	0.0%	–
Joint District and Metro Approach Grant		435	–	–	–	–	–	–		
Total Capital Transfers and Grants	5	**29 539**	**44 666**	**44 666**	8 404	**8 404**	**248**	**8 156**	**3288.5%**	**25 953**
					–	–	–			
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	180 415	205 737	205 737	34 503	34 503	27 150	6 861	25.3%	186 894

8.2 Supporting table SC7 (1) – Grant expenditure

WC034 Swellendam - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M01 July 2024

Description	Ref	2023/24 Audited Outcome	Budget Year 2024/25 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:		**50 872**	**56 241**	**56 241**	**4 000**	**4 000**	**18 294**	**(14 293)**	**-78.1%**	**55 850**
Local Government Equitable Share		43 487	46 412	46 412	3 867	3 867	18 120	(14 253)	-78.7%	46 412
Expanded public works programme integrated grant for municipalities		1 541	1 305	1 305	70	70	120	(50)	-41.6%	1 305
Municipal Infrastructure Grant		4 472	4 380	4 380	55	55	37	18	47.7%	4 380
Integrated National Electrification Programme (municipal) grant		–	649	649	–	–	–	–		649
Local government financial management grant		684	1 800	1 800	8	8	16	(8)	-50.0%	1 800
Municipal Disaster Relief Grant		–	–	–	–	–	–	–		–
Water Services Infrastructure Grant		688	1 304	1 304	–	–	–	–		1 304
Energy Efficiency and Demand Side Management Grant		–	391	391	–	–	–	–		391
Provincial Government:		**60 036**	**104 740**	**104 740**	**430**	**430**	**8 609**	**(8 171)**	**-94.9%**	**104 740**
Local Government Internship Grant		–	–	–	–	–	–	–		–
Western Cape Financial Management Capacity Building Grant		–	484	484	–	–	30	(30)	-100.0%	484
Western Cape Financial Management Support Grant		–	–	–	–	–	–	–		–
Financial assistance to municipalities for maintenance and construction of transport infrastructure		–	50	50	–	–	4	(4)	-100.0%	50
SETA		–	–	–	–	–	–	–		–
Tourism		–	–	–	–	–	–	–		–
Maintenance of Water Supply Infrastructure		–	–	–	–	–	–	–		–
Municipal Electrical Master Plan Grant		–	–	–	–	–	–	–		–
Community Library Services Grant		–	–	–	–	–	–	–		–
Human Settlement Development (Beneficiaries)		46 420	97 971	97 971	–	–	8 164	(8 164)	-100.0%	97 971
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		5 587	5 513	5 513	430	430	402	28	6.9%	5 513
Local Government Support Grant		–	–	–	–	–	–	–		–
Local Government Employment Support Grant		–	–	–	–	–	–	–		–
Department of Economic Development Grant		–	–	–	–	–	–	–		–
Informal Settlements Upgrading Partnership Grant: Provinces		–	–	–	–	–	–	–		–
Municipal Library Support Fund Grant		–	–	–	–	–	–	–		–
Western Cape Financial Management Capability Grant		60	500	500	–	–	–	–		500
Municipal Intervention Grant		–	–	–	–	–	–	–		–
Service SETA		–	–	–	–	–	–	–		–
Provincial contribution towards excelaration of housing delivery		7 324	–	–	–	–	–	–		–
Regional Socio Economic Project Programme		205	91	91	–	–	8	(8)	-100.0%	91
Municipal Water Resilience Grant		441	130	130	–	–	–			130
Municipal Service Delivery and Capacity Grant		–	–	–	–	–	–			–
Other grant providers:		**65**	**90**	**90**	**–**	**–**	**–**	**–**		**90**
WESGRO		–	–	–	–	–	–	–		–
Service SETA		–	–	–	–	–	–	–		–
SETA		–	–	–	–	–	–			–
Overberg District Safety Forum Grant		–	90	90	–	–	–			90
Joint District and Metro Approach Grant		65	–	–	–	–	–			–
Total operating expenditure of Transfers and Grants:		**110 974**	**161 071**	**161 071**	**4 430**	**4 430**	**26 902**	**(22 464)**	**-83.5%**	**160 680**
Capital expenditure of Transfers and Grants										
Capital Transfers and Grants		14 903	24 435	24 435	–	–	248	(248)	**-100.0%**	24 435
Local Government Equitable Share		–	–	–	–	–	–	–		–
Municipal Infrastructure Grant		10 319	8 804	8 804	–	–	248	(248)	-100.0%	8 804
Integrated National Electrification Programme (municipal) grant		–	4 326	4 326	–	–	–	–		4 326
Human Settlement Development		–	–	–	–	–	–	–		–
Community Library Service Grant		–	–	–	–	–	–	–		–
Development of Sport and Recreational Facilities		–	–	–	–	–	–	–		–
WESGRO		–	–	–	–	–	–	–		–
Maintenance of Water Supply Infrastructure		–	–	–	–	–	–	–		–
Water Services Infrastructure Grant		4 584	8 696	8 696	–	–	–	–		8 696
Energy Efficiency and Demand Side Management Grant		–	2 609	2 609	–	–	–	–		2 609
Provincial Government:		**14 104**	**20 191**	**20 191**	**–**	**–**	**–**	**–**		**20 191**
Human Settlement Development		4 794	–	–	–	–	–	–		–
Community Library Services Grant		–	–	–	–	–	–	–		–
Development of Sports and Recreation Facilities		–	–	–	–	–	–	–		–
WESGRO		–	–	–	–	–	–	–		–
Maintenance of Water Supply Infrastructure		–	–	–	–	–	–	–		–
Municipal Replacement Fund		372	–	–	–	–	–	–		–
Service Delivery and Capacity Building Grant		–	–	–	–	–	–	–		–
Municipal Drought Relief Grant		–	–	–	–	–	–	–		–
Municipal Library Support Fund Grant		–	–	–	–	–	–	–		–
Department of Economic Development and Tourism Grant		–	–	–	–	–	–	–		–
Municipal Intervention Grant		–	–	–	–	–	–	–		–
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		5 739	10 075	10 075	–	–	–	–		10 075
Informal Settlement Upgrading Partnership Grant: Provinces		–	8 638	8 638	–	–	–			8 638
Regional Socio Economic Project Programme		783	609	609	–	–	–			609
Municipal Service Delivery and Capaity Grant		677	–	–	–	–	–			–
Municipal Water Resilience Grant		1 739	870	870	–	–	–			870
Other Grants		**435**	**40**	**40**	**–**	**–**	**–**	**–**		**40**
Overberg District Safety Forum Grant		–	**40**	40	–	–	–	–		40
Municipal Disaster Recovery Grant		–	–	–	–	–	–			–
Upgrade of sanitation facilities from old housing project Grant		–	–	–	–	–	–			–
Rectification and upgrade of external sanitation facilities in Railton Grant		–	–	–	–	–	–			–
Joint District and Metro Approach Grant		435		–	–	–	–			–
Total capital expenditure of Transfers and Grants		**29 442**	**44 666**	**44 666**	**–**	**–**	**248**	**(248)**	**-100.0%**	**44 666**
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		**140 415**	**205 737**	**205 737**	**4 430**	**4 430**	**27 150**	**(22 712)**	**-83.7%**	**205 346**

8.3 Supporting information grants

8.3.1 The following grants were received up to July 2024:

Municipal Infrastructure Grant (MIG)

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

  The municipality needs to complete the gravity main from the Grootkloof 3 dam to the raw water pump station. 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 designs have been completed, but we cannot commence until we have addressed the Environmental Assessment and Additional Funding Application at MIG. The funding for this portion to be MIG, own funding and a provincial grant component of R1 million

- **Municipal Infrastructure Grant (MIG) – Railton Road Maintenance Portion 2**

  The municipality plans to do a R3 million portion of road maintenance in Railton, which consists of R2.4 million funded by MIG. The service provider is already procured. We are planning to implement in the month of September 2024.

- **Municipal Infrastructure Grant (MIG) – Railton Road Maintenance Phase 3 Portion 1**

  The procurement process of the contractor has been completed. The municipality is in the process of finalising the contract and commence with the Stage 5 – Construction, documentation and management.

- **Municipal Infrastructure Grant (MIG) – Upgrading of Railton Sports Grounds Phase 3**

  The project is awaiting the appraisal process. The response time from the Sector Department was not optimal, as we are awaiting feedback, since January 2024.

Water Service Infrastructure Grant (WSIG)

- **Swellendam (Railton): Bulk Water Reticulation and Distribution – Portion 2: WTP to Pumpstation**

  The allocation for 2024/25 is R10 million, whilst the business plan was approved for R13 371 208,96. The partial upgrading of feeder mains from the Swellendam WTW to Railton. The project is at Stage 4 – Tender, documentation and management (tender evaluation)

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 will be submitted by 31 August 2024, as 100% expenditure is not achieved in the 2023/24 financial year

SETA

The grant received in the 2024/2025 financial year will be utilised for training.

Local government financial management grant (FMG)

A business plan was submitted for the 2024/2025 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.

Swellendam Bulk Electricity Line

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 a roll over application was requested, 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 let to delays. A rollover application was 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 was done, as 100% expenditure is not achieved in the 2023/24 financial year.

Western Cape Financial Capability Grant

The grant received in the 2024/2025 financial year and will be utilised for external bursaries based on applications received.

Municipal Water Resilience Grant

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

EEDSM – Energy Efficiency Demand Site Management

The project entails the replacement of street lights in the Swellendam Area. The project is implementation ready, as the service providers are already acquired. The municipality is awaiting the first tranche from the department

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

WC034 Swellendam - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M01 July 2024						
Description	Ref	Budget Year 2024/25				
		Approved Rollover 2023/24	Monthly actual	YearTD actual	YTD variance	YTD variance
R thousands						%
EXPENDITURE						
Operating expenditure of Approved Roll-overs						
National Government:		–	–	–	–	
Local Government Equitable Share		–	–	–	–	
Expanded public works programme integrated grant for municipalities		–	–	–	–	
Municipal Infrastructure Grant		–	–	–	–	
Integrated National Electrification Programme (municipal) grant		–	–	–	–	
Local government financial management grant		–	–	–	–	
Municipal Disaster Relief Grant		–	–	–	–	
Water Services Infrastructure Grant		–	–	–	–	
Provincial Government:		–	–	–	–	
Local Government Internship Grant		–	–	–	–	
Western Cape Financial Management Capability Building Grant		–	–	–	–	
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		–	–	–	–	
Municipal Library Support Fund Grant		–	–	–	–	
Other transfers and grants [insert description]		–	–	–		
Municipal Intervention Grant		–	–	–		
Conditional Grant for Libaries		–	–	–		
Municipal Water Resillence Grant		–	–	–		
Title Deeds Restoration Grant		–	–	–		
Emergency Municipal loadshedding relief grant		–	–	–	–	
Provincial contribution towards acceleration of housing delivery grant		–	–	–	–	
Other grant providers:		–	–	–	–	
Overberg District Safety Forum Grant		–	–	–	–	
SETA		–	–	–		
Service SETA Grant		–	–	–		
Total operating expenditure of Approved Roll-overs		–	–	–	–	
Capital expenditure of Approved Roll-overs						
Capital Transfers and Grants		–	–	–	–	
Local Government Equitable Share		–	–	–	–	
Municipal Infrastructure Grant		–	–	–	–	
Integrated National Electrification Programme (municipal) grant		–	–	–	–	
Community Library Service Grant		–	–	–	–	
WESGRO		–	–	–	–	
Maintenance of Water Supply Infrastructure		–	–	–	–	
Water Services Infrastructure Grant		–	–	–	–	
Municipal Disaster Recovery Grant		–	–	–	–	
Other capital transfers [insert description]		–	–	–	–	
Human Settlement Development		–	–	–	–	
Community Library Services Grant		–	–	–	–	
Development of Sports and Recreation Facilities		–	–	–	–	
WESGRO		–	–	–	–	
Maintenance of Water Supply Infrastructure		–	–	–	–	
Municipal Interventions Grant		–	–	–		
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		–	–	–	–	
Emergency Municipal loadshedding relief grant		–	–	–		
Other grant providers:		–	–	–	–	
Overberg District Safety Forum Grant		–	–	–	–	
Service Seta		–	–	–		
Municipal Disaster Recovery Grant		–	–	–	–	
Total capital expenditure of Approved Roll-overs		–	–	–	–	
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS		–	–	–	–	

9. CAPITAL PROGRAMME PERFORMANCE

Supporting table SC12 reconciles with table C5.

WC034 Swellendam - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M01 July

Month	2023/24	Budget Year 2024/25							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	% spend of Original Budget
Monthly expenditure performance trend									
July	248	454	454	(6)	(6)	454	460	101.2%	0%
August	2 090	1 329	1 329	–	(6)	1 784	1 789	100.3%	0%
September	2 382	4 399	4 399	–	(6)	6 183	6 188	100.1%	0%
October	3 195	7 126	7 126	–	(6)	13 309	13 315	100.0%	0%
November	3 822	7 647	7 647	–	(6)	20 956	20 961	100.0%	0%
December	3 171	6 740	6 740	–	(6)	27 696	27 701	100.0%	0%
January	1 182	4 351	4 351	–	(6)	32 047	32 052	100.0%	0%
February	3 707	6 004	6 004	–	(6)	38 051	38 057	100.0%	0%
March	9 084	6 426	6 426	–	(6)	44 477	44 482	100.0%	0%
April	3 525	4 694	4 694	–	(6)	49 170	49 176	100.0%	0%
May	2 121	4 784	4 784	–	(6)	53 954	53 960	100.0%	0%
June	21 776	7 050	7 050	–	(6)	61 004	61 009	100.0%	0%
Total Capital expenditure	**56 302**	**61 004**	**61 004**	**(6)**					