Annexure A

SWELLENDAM MUNICIPALITY

Monthly Budget Statement
April 2025

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 September 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 (April), even though it will not be paid in the same period. The same principle applies to cash receipts. The municipality recognises the revenue on the date of billing (April) whilst payment will 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 30 April 2025.

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 April 2025 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

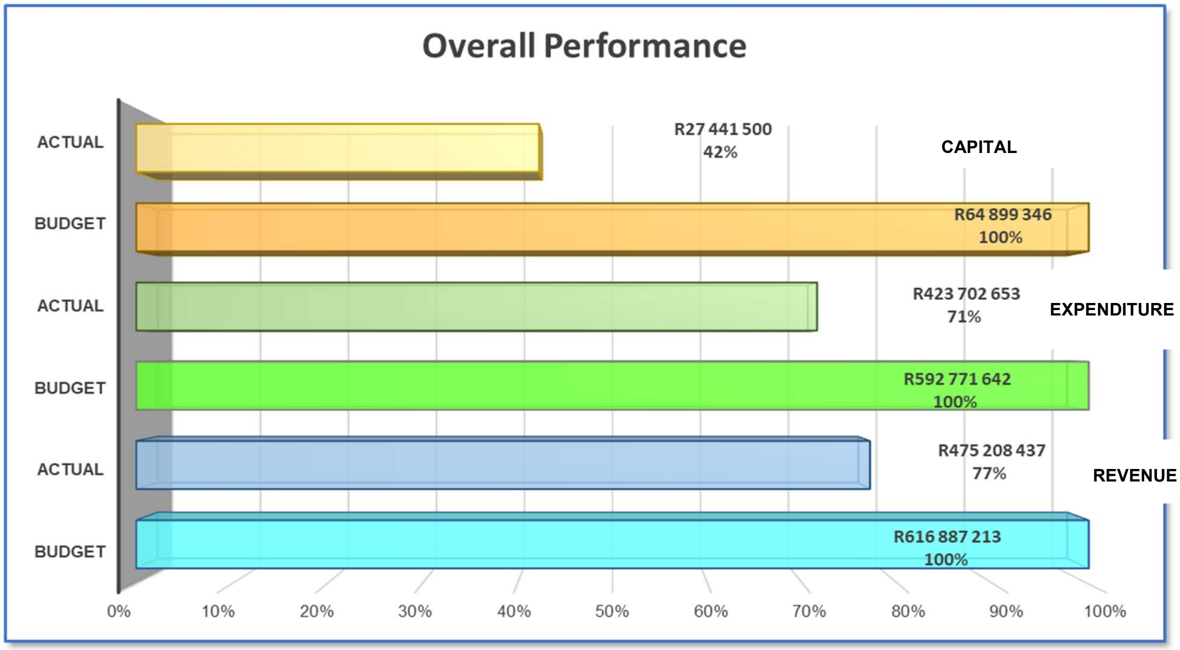
The annual financial statements for 2023/2024 have been finalised and the "audited outcomes" figures finalised.

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	542 746	522 617	61 004
Adjustment budget	616 887	592 772	64 899
SDBIP planned YTD	496 333	436 818	48 137
Actual YTD	475 208	423 703	27 442
Percentage of planned SDBIP	95,74%	96,99%	57,01%
Percentage of total budget	77,03%	71,48%	42,28%



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 April 2025 is R47,8 million. The year-to-date revenue is R 465,9 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.

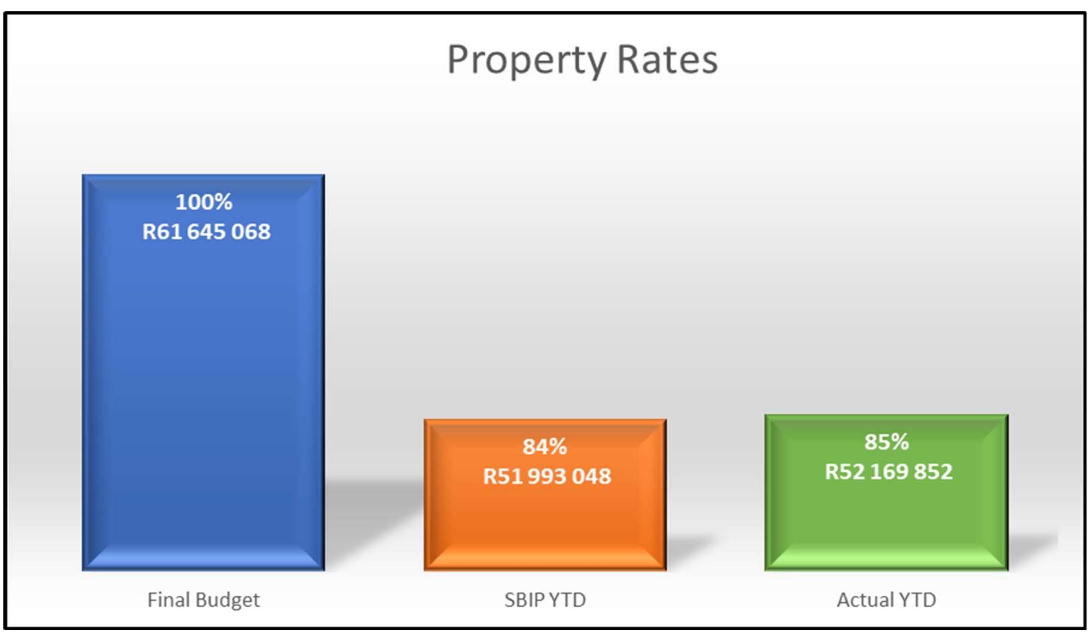


Figure 1 – Property rates

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 84,6% of the budget amount.

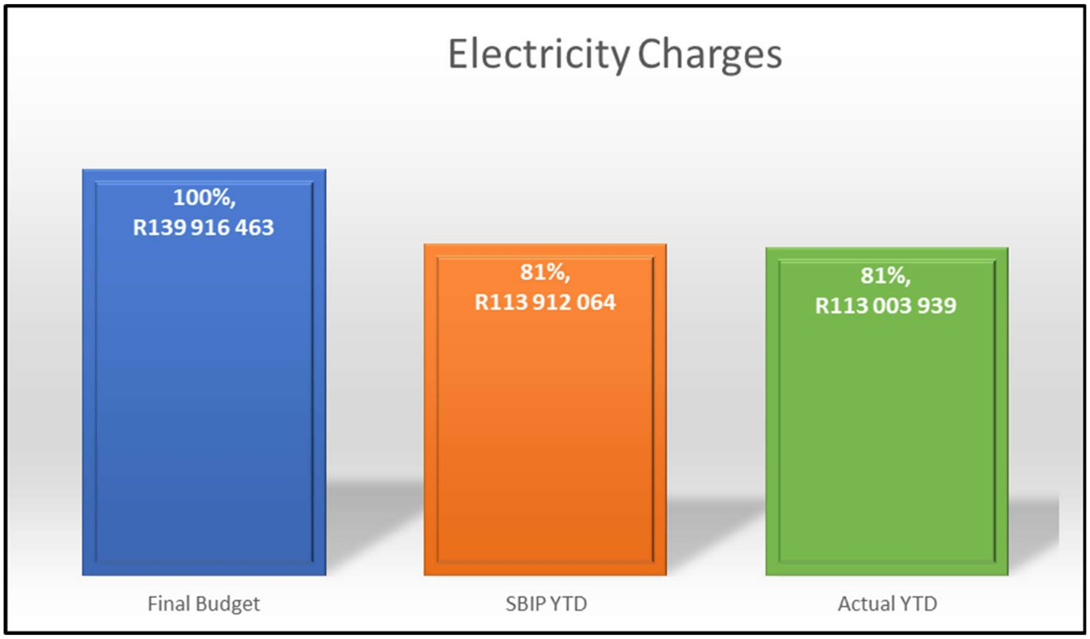


Figure 2 – Electricity service charges

The electricity amount raised as reflected for the actual year to date represents 80,8% of the budget amount. The expected revenue is dependent on households saving on electricity usage.

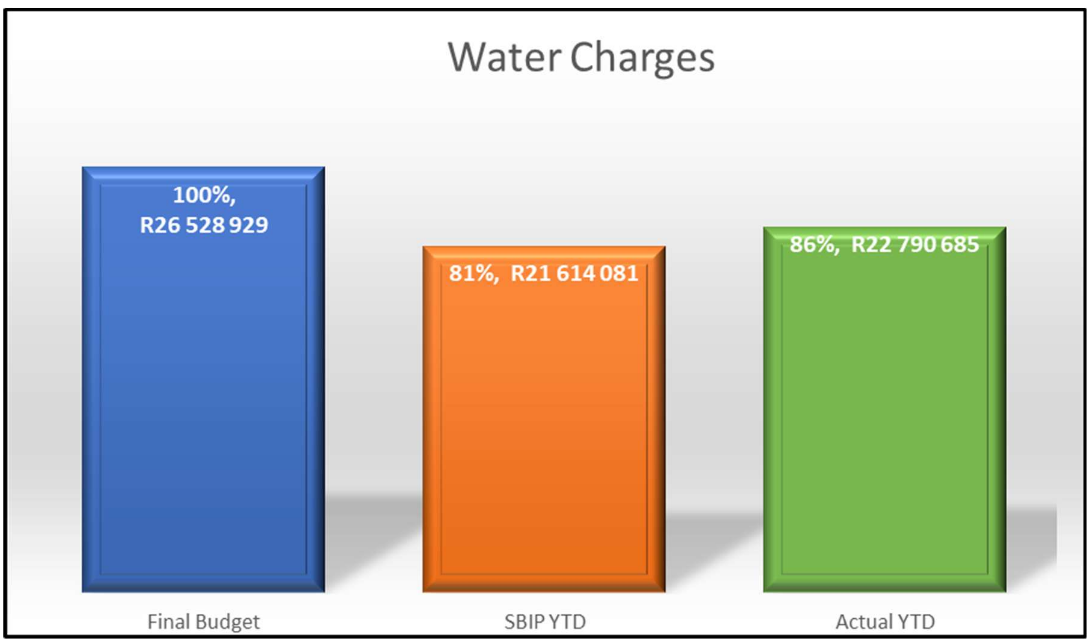


Figure 3 – Water service charges

The water amount raised as reflected for the actual year to date represents 85,9% of the budget amount. The upcoming winter season will affect the water consumption.

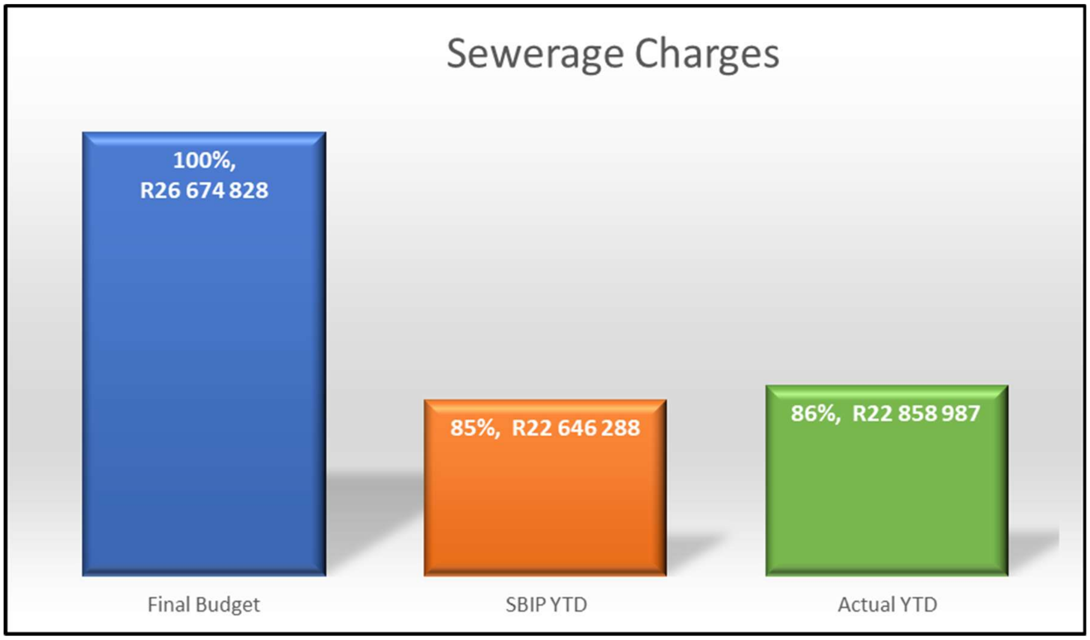


Figure 4 – Sanitation service charges

The sanitation amount raised as reflected for the actual year to date represents 85,7% of the budget amount. The sanitation levies are a very stable stream of revenue. Furthermore, please note that included in the budgeted amount is an amount raised for the Industrial Effluent.

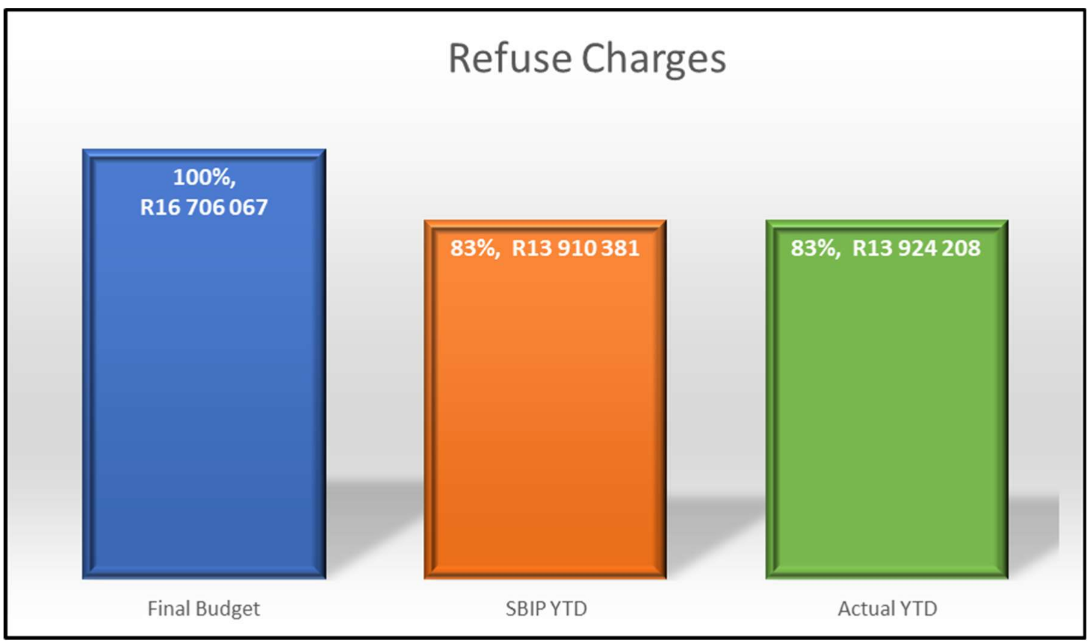


Figure 5 – Refuse removal service charges

The refuse amount raised as reflected for the actual year to date represents 83,3% 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:

Operational Revenue

The budget amount for operational revenue is R 1.5 million, whilst the year-to-date budget based on history is R 0,845 million, whilst the year-to-date actual revenue is R 1,6 million. This represents 102,6% of the budget amount. The reason for this adverse variance is mainly because additional revenue was received to date for development charges in March 2025 and revenue up to date exceeds the year-to-date budgeted amount.

Transfers and subsidies - Operational

The budget amount for transfers and subsidies - operational is R 86,9 million, whilst the year-to-date budget based on history is R 65,8 million, whilst the year-to-date actual revenue is R 58,2 million. This represents 66,9% of the budget amount. The reason for the adverse variance is the expenditure recognize as revenue up to date is less than the year-to-date budgeted amount. The revenue recognition is thus dependent on the expenditure incurred. To note the distortion on the year-to-date budgeted cash flows related to the adjustment for Construction contracts revenue (Human Settlements Development Grant), the year-to-date Budget will decrease as we approach year-end.

Gains on disposal of Assets

The budget amount for gains on disposal of assets is R0,700 million, whilst the year-to-date budget based on history is R0,677 million, whilst the year-to-date actual revenue is R 2,2 million. This represents 319,4% of the budget amount. The reason for this adverse variance is due to the sale of land in April 2025 and was thus more than anticipated.

Other Gains

The budget amount for other gains is R7,2 million, whilst the year-to-date budget based on history is R6,6 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 due to 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 R 423,7 million, while the monthly actual expenditure for April 2025 amounts to R49,9 million. The total budget is R 592,8 million and the year-to-date budget is R 436,8 million which represents an underspending of 3% for the year-to-date. The breakdown is as follows:

Description	Adjustment Budget	Monthly actual	YearTD actual	% Spend
Employee related costs	R 138 965 652,00	R 10 481 603,67	R 107 869 571,55	78%
Remuneration of councillors	R 6 158 349,00	R 496 618,02	R 4 990 263,15	81%
Bulk purchases - electricity	R 123 951 011,00	R 8 339 673,77	R 88 404 883,57	71%
Inventory consumed	R 12 962 445,00	R 933 454,47	R 9 103 738,51	70%
Debt impairment	R 23 164 832,00	R -	R 10 237 500,00	44%
Depreciation and amortisation	R 21 088 986,00	R -	R 14 593 890,75	69%
Interest	R 9 462 112,00	R 20 035,74	R 1 633 802,38	17%
Contracted services	R 183 432 937,00	R 22 403 065,39	R 138 021 029,88	75%
Transfers and subsidies	R 1 630 000,00	R 590,00	R 845 554,51	52%
Irrecoverable debts written off	R 24 911 511,00	R 5 878 167,01	R 24 890 667,01	100%
Operational costs	R 47 043 807,00	R 1 368 351,58	R 23 111 751,19	49%
Losses on Disposal of Assets	R -	R -	R -	0%
Other Losses	R -	R -	R -	0%
Total	**R 592 771 642,00**	**R 49 921 559,65**	**R 423 702 652,50**	**71%**

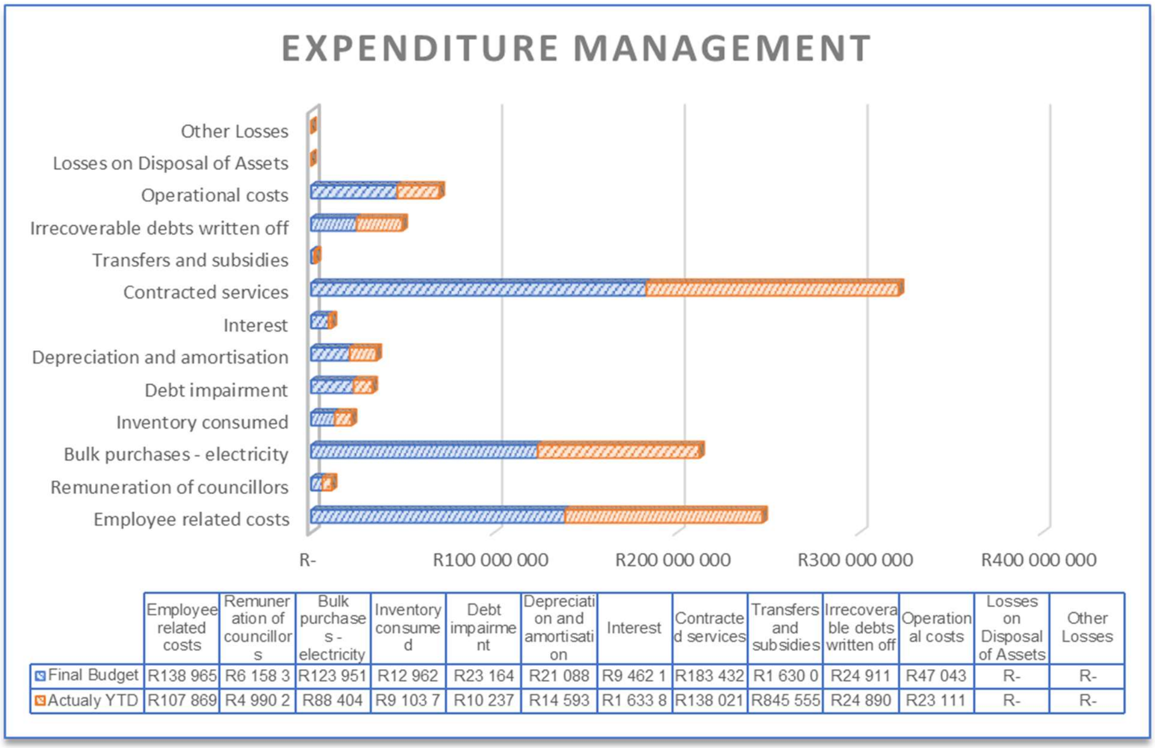


Figure 6 – Expenditure Management

EXPENDITURE ON STAFF BENEFITS UP TO:			30/04/2025		
Description of expenditure	Budget 2024/25	Monthly Actual	Year to date	Available	% of budget spent
Basic Salaries and Wages	84 118 982	6 713 782	65 614 871	18 504 111	78
Pension and UIF Contributions	14 090 061	1 186 664	11 675 543	2 414 518	83
Medical Aid Contributions	14 081 653	816 554	7 977 763	6 103 890	57
Housing Allowances	563 868	46 483	466 192	97 676	83
Overtime	5 872 225	574 010	4 958 412	913 813	84
Motor Vehicle Allowance	6 689 628	564 776	5 594 222	1 095 406	84
Other benefits and allowances	13 549 235	558 213	11 279 523	2 269 712	83
Total	**138 965 652**	**10 460 482**	**107 566 525**	**31 399 127**	**77**

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

Inventory consumed

The budget for inventory consumed is R 12,9 million, while the year-to-date budget based on history is R 10,3 million of which R 9,1 million has been expended and represents 70,2% of the budget amount. The reason for this variance is mainly due to underspending on inventory related to the maintenance of electricity HV overhead lines, which received additional funds during the adjustments budget.

Interest

The budget for interest is R9,4 million, while the year-to-date budget based on history is R 2,0 million of which R 1,6 million has been expended and represents 17,2% of the budget amount. The reason for this variance is mainly due to the fact that Interest for external loans will be paid on specific due dates as well as additional loan to be taken up in the 2024/25 financial year. Furthermore, other transactions which will be finalised during annual year-end processes.

Transfers and subsidies

The budget for transfers and subsidies is R1,6 million, while the year-to-date budget based on history is R 1,2 million of which R 0,846 million has been expended and represents 51,9% 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 of is R24,9 million, while the year-to-date budget based on history is R17,8 million of which R24,9 million has been expensed and represents 99,9% of the budget amount. An item to write off services and property rates debt was approved by council to the amount of R5,8 million of which the budget was approved to the value of R4 million. The variance is due to the Council approved debt exceeding the approved budget value.

Operational Costs

The budget for operational cost is R47,0 million, while the year-to-date budget based on history is R 34,9 million of which R23,1 million has been expended and represents 49,1% of the budget amount. The reason for this variance is due to the year-to-date budget that exceeds the actual expenditure to date and will come in line during the financial year with the total budget. Furthermore, included in the budget we have R 13,4 million for the Swellendam Bulk Electricity Line Projects which has commenced but no actual payments were made to date. Refer to page 30 of the report for further information concerning the Swellendam Bulk Electricity Line Project.

3.4 Operating expenditure by municipal vote

Municipal Manager

The budget for Municipal Manager is R45,9 million of which R27,7 million has been expensed and represents 60,2% of the budget amount.

Financial services

The budget for Financial Services is R44,3 million of which R34,7 million has been expensed and represents 78,2% of the budget amount.

Infrastructure and Planning

The budget for Infrastructure and Planning is R247,7 million of which R168,5 million has been expensed and represents 68,1% of the budget amount.

Community services

The budget for Community Services is R254,8 million of which R192,8 million has been expensed and represents 75,7% of the budget amount.

3.5 Capital expenditure

The budget amount for capital expenditure is R64,9 million of which R27,4 million has been expensed to date. This represents 42,3% of the budgeted amount.

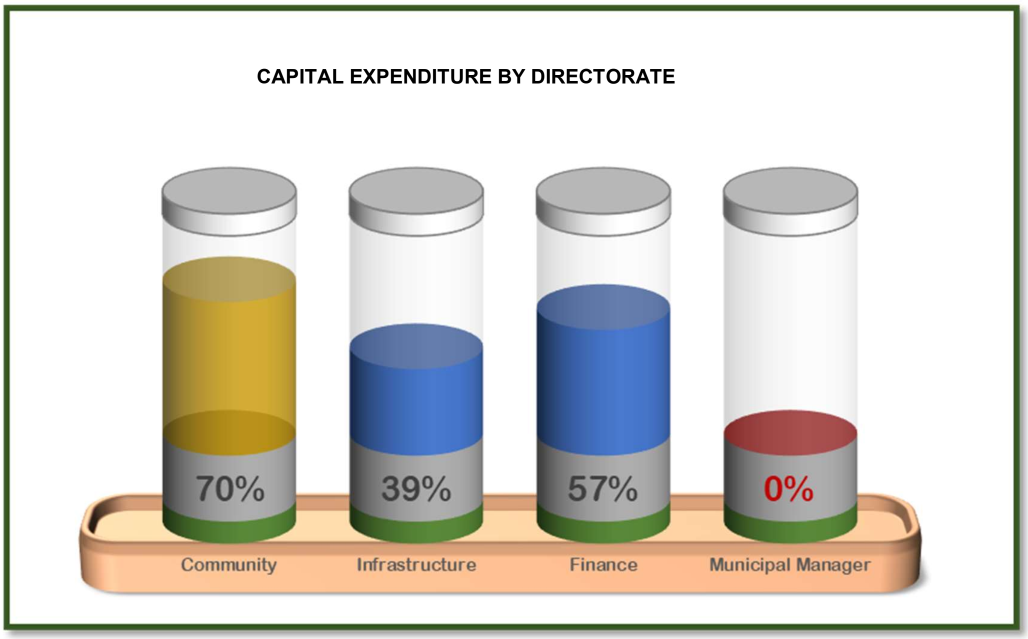


Figure 7 – Capital Expenditure by Directorate

We have capital commitments that amounts up to R 7 585 997,66

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

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

3.6 Payment Rate

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

- The payment rate for the previous financial year was above average i.e. August 2023 (106,96%), November 2023 (105,05%), January 2024 (103,04%), March 2024 (102,89%), June 2024 (107,14%)

- The average payment rate is 96.40%

- This financial year suburbs payment rates dropped below 90%, Suurbraak (July, August, November, December, January, February, April), Infanta (July, January), Buffeljagsrivier (July, August, September, October, November, December, January, February, March, April), Railton (July, August, November, December, February, April), Swellendam (August, December), Barrydale (August, November, February), Malgas (March)

3.7 Financial Position

The breakdown of the financial position can be seen below:

3.7.1 Current assets and liabilities

Cash

The actual total cash available as at 30 April 2025 amounts to R217,1 million.

Trade and other payables

The trade and other payables amount to R 82,8 million.

Breakdown	Prior year Balances	Year to date Balances
Payments received in advance	2 659 017,00	3 199 639,60
Salary control	326 556,96	-24 769,01
Trade payables	57 266 771,87	21 983 028,50
Un-identified deposits	37 667,07	138 247,00
Other payables	-128 212,85	5 169 004,77
Unspent conditional grants	38 416 915,95	52 371 311,99
Total	**98 578 716,00**	**82 836 462,85**

Please note that included under trade payables is the amount of R16 436 704 for Construction contracts payables.

Payments received in advance

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

Salary control

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

Trade Payables

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

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

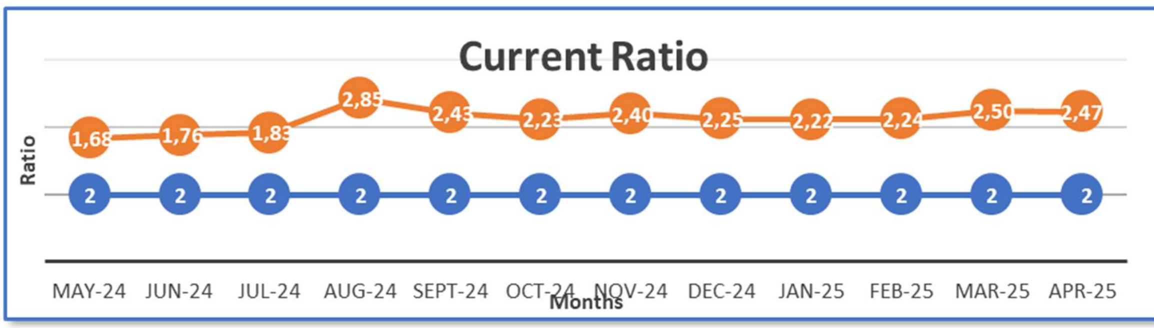
The value of non-current liabilities decreased in the current financial period mainly due to loan repayments. This together with year-end journals which will be processed will ensure that the correct amounts are reflected on the Statement of Financial Position at year-end.

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 2.47: 1, which is fair. The municipality will be able to overcome its short-term debt.

Current ratio	
Total current assets	Total current liabilities
278 011 739	112 651 737
2,47	



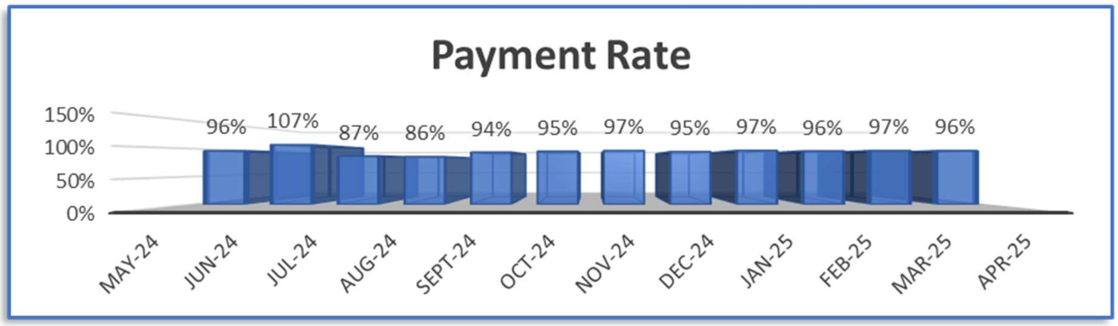
Gearing ratio

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 3%, but the municipality must ensure in the future that borrowing should be limited for revenue-generated assets only.

Gearing ratio	
Borrowing	Net Assets
19 147 487	604 223 280
3%	

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 April 2025 was billed in March 2025. For April 2025, the payment ratio of receipts was 95.06%. The year-to-date payment ratio is 96.40%. 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 R418,1 million.

4. IN-YEAR BUDGET STATEMENT TABLES

4.1 Monthly budget statement

4.1.1 Table C1: Monthly Budget Statement Summary

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

WC034 Swellendam - Table C1 Monthly Budget Statement Summary - M10 April

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	56 641	61 767	61 645	4 605	52 170	51 993	177	0%	61 645
Service charges	177 523	192 269	209 826	16 522	172 578	172 083	495	0%	209 826
Investment revenue	12 581	10 000	16 400	1 489	14 104	13 844	260	2%	16 400
Transfers and subsidies - Operational	62 263	161 071	86 913	1 158	58 220	65 807	(7 587)	-12%	86 913
Other own revenue	139 016	72 973	208 677	24 045	168 825	168 247	578	0%	208 677
Total Revenue (excluding capital transfers and	**448 024**	**498 080**	**583 461**	**47 819**	**465 896**	**471 974**	**(6 077)**	**-1%**	**583 461**
Employee costs	118 864	149 663	138 966	10 482	107 870	110 184	(2 315)	-2%	138 966
Remuneration of Councillors	5 668	6 326	6 158	497	4 990	5 133	(142)	-3%	6 158
Depreciation and amortisation	27 605	21 089	21 089	–	14 594	14 594	(0)	-0%	21 089
Interest	10 072	8 156	9 462	20	1 634	2 080	(446)	-21%	9 462
Inventory consumed and bulk purchases	114 966	123 380	136 913	9 273	97 509	100 544	(3 035)	-3%	136 913
Transfers and subsidies	1 102	1 300	1 630	1	846	1 250	(405)	-32%	1 630
Other expenditure	155 825	212 702	278 553	29 650	196 261	203 034	(6 773)	-3%	278 553
Total Expenditure	**434 102**	**522 617**	**592 772**	**49 922**	**423 703**	**436 818**	**(13 116)**	**-3%**	**592 772**
Surplus/(Deficit)	**13 921**	**(24 536)**	**(9 310)**	**(2 103)**	**42 194**	**35 155**	**7 038**	**20%**	**(9 310)**
Transfers and subsidies - capital (monetary allocations)	40 869	44 666	33 426	686	9 312	24 360	(15 047)	-62%	33 426
Transfers and subsidies - capital (in-kind)	4 689	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions	**59 479**	**20 130**	**24 116**	**(1 417)**	**51 506**	**59 515**	**(8 009)**	**-13%**	**24 116**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Intercompany/Parent subsidiary transactions	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	**59 479**	**20 130**	**24 116**	**(1 417)**	**51 506**	**59 515**	**(8 009)**	**-13%**	**24 116**
Capital expenditure & funds sources									
Capital expenditure	**53 010**	**61 004**	**64 899**	**1 971**	**27 442**	**48 137**	**(20 696)**	**-43%**	**64 899**
Capital transfers recognised	48 579	44 666	33 426	1 212	12 286	24 430	(12 144)	-50%	33 426
Borrowing	3 229	7 800	10 286	–	6 262	9 385	(3 123)	-33%	10 286
Internally generated funds	1 202	8 538	21 188	759	8 894	14 322	(5 428)	-38%	21 188
Total sources of capital funds	**53 010**	**61 004**	**64 899**	**1 971**	**27 442**	**48 137**	**(20 696)**	**-43%**	**64 899**
Financial position									
Total current assets	257 245	118 522	207 119		278 012				207 119
Total non current assets	549 038	615 756	592 848		561 885				592 848
Total current liabilities	130 507	70 752	90 983		112 652				90 983
Total non current liabilities	127 416	133 240	136 520		123 022				136 520
Community wealth/Equity	**548 359**	**530 285**	**572 464**		**604 223**				**572 464**
Cash flows									
Net cash from (used) operating	111 834	33 471	41 555	3 403	185 072	40 891	(144 181)	-353%	564 364
Net cash from (used) investing	(44 986)	(61 004)	(74 228)	(545)	(61 142)	57 187	118 329	207%	75 628
Net cash from (used) financing	–	7 800	7 500	–	–	–	–		7 500
Cash/cash equivalents at the month/year end	**249 851**	**68 875**	**153 343**	**–**	**418 199**	**276 594**	**(141 605)**	**-51%**	**941 760**
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	21 104	1 285	1 463	802	850	1 022	4 191	14 529	45 245
Creditors Age Analysis									
Total Creditors	82	22	83	(10)	(42)	(42)	1 312	(3 084)	(1 679)

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

WC034 Swellendam - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M10 April

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		**121 008**	**110 561**	**118 717**	**6 474**	**101 406**	**102 909**	(1 503)	-1%	**118 717**
Executive and council		42 095	23 354	23 701	(661)	28 310	23 068	5 242	23%	23 701
Finance and administration		78 913	87 207	95 016	7 135	73 096	79 841	(6 744)	-8%	95 016
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		**131 408**	**181 252**	**198 544**	**21 437**	**161 117**	**156 710**	4 407	3%	**198 544**
Community and social services		6 231	6 214	6 245	459	5 239	5 127	112	2%	6 245
Sport and recreation		1 104	5 118	1 092	83	978	952	26	3%	1 092
Public safety		51 537	53 236	61 270	1 082	48 854	50 884	(2 030)	-4%	61 270
Housing		72 535	116 684	129 938	19 813	106 045	99 747	6 298	6%	129 938
Health		–	–	–	–	–	–	–		–
Economic and environmental services		**9 468**	**11 186**	**15 336**	**562**	**10 634**	**12 250**	(1 616)	-13%	**15 336**
Planning and development		3 049	2 835	3 196	320	2 361	2 483	(122)	-5%	3 196
Road transport		6 419	8 351	12 139	242	8 273	9 767	(1 494)	-15%	12 139
Environmental protection		–	–	–	–	–	–	–		–
Trading services		**231 675**	**239 715**	**284 265**	**20 031**	**202 030**	**224 442**	(22 412)	-10%	**284 265**
Energy sources		120 879	139 787	176 019	11 802	119 089	135 009	(15 921)	-12%	176 019
Water management		54 746	44 083	45 940	2 892	30 736	37 277	(6 541)	-18%	45 940
Waste water management		32 415	32 352	38 149	3 267	32 203	31 992	211	1%	38 149
Waste management		23 635	23 493	24 156	2 070	20 002	20 164	(161)	-1%	24 156
Other	4	**23**	**32**	**26**	**–**	**22**	**23**	**(1)**	**-5%**	**26**
Total Revenue - Functional	2	**493 582**	**542 746**	**616 887**	**48 505**	**475 208**	**496 333**	**(21 125)**	**-4%**	**616 887**
Expenditure - Functional										
Governance and administration		**86 422**	**100 021**	**101 090**	**6 970**	**70 219**	**75 508**	(5 289)	-7%	**101 090**
Executive and council		23 064	22 548	23 450	1 572	17 597	18 879	(1 282)	-7%	23 450
Finance and administration		62 267	75 976	76 152	5 308	51 579	55 431	(3 852)	-7%	76 152
Internal audit		1 091	1 497	1 487	91	1 043	1 199	(156)	-13%	1 487
Community and public safety		**123 682**	**175 835**	**209 956**	**22 601**	**163 670**	**156 735**	6 934	4%	**209 956**
Community and social services		10 071	11 112	11 215	802	8 825	9 017	(191)	-2%	11 215
Sport and recreation		15 674	13 242	13 020	959	10 285	10 650	(366)	-3%	13 020
Public safety		39 526	50 256	53 993	898	37 763	37 584	179	0%	53 993
Housing		58 410	101 225	131 728	19 943	106 796	99 484	7 312	7%	131 728
Health		1	–	–	–	–	–	–		–
Economic and environmental services		**39 668**	**40 913**	**46 900**	**2 332**	**34 315**	**37 857**	(3 542)	-9%	**46 900**
Planning and development		8 810	9 103	9 738	504	6 442	7 700	(1 258)	-16%	9 738
Road transport		30 118	31 810	37 161	1 828	27 873	30 157	(2 284)	-8%	37 161
Environmental protection		740	–	–	–	–	–	–		–
Trading services		**183 765**	**204 203**	**233 121**	**17 986**	**154 739**	**165 379**	(10 640)	-6%	**233 121**
Energy sources		116 317	130 095	157 849	9 855	101 296	112 227	(10 931)	-10%	157 849
Water management		20 736	21 521	21 212	2 806	17 112	16 266	847	5%	21 212
Waste water management		26 001	23 525	24 217	2 919	18 154	18 340	(187)	-1%	24 217
Waste management		20 711	29 062	29 842	2 405	18 177	18 545	(369)	-2%	29 842
Other		**565**	**1 644**	**1 705**	**33**	**760**	**1 340**	**(579)**	**-43%**	**1 705**
Total Expenditure - Functional	3	**434 102**	**522 617**	**592 772**	**49 922**	**423 703**	**436 818**	**(13 116)**	**-3%**	**592 772**
Surplus/ (Deficit) for the year		**59 479**	**20 130**	**24 116**	**(1 417)**	**51 506**	**59 515**	**(8 009)**	**-13%**	**24 116**

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) - M10 April

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	33 519	(341)	30 388	31 911	(1 523)	-4,8%	33 519
Vote 2 - FINANCIAL SERVICES		–	78 147	84 677	6 815	71 013	70 997	16	0,0%	84 677
Vote 3 - INFRASTRUCTURE & PLANNING SERVICES		54	227 449	275 466	18 523	192 667	216 529	(23 862)	-11,0%	275 466
Vote 4 - COMMUNITY SERVICES		12	205 278	223 226	23 507	181 140	176 896	4 244	2,4%	223 226
Total Revenue by Vote	2	**66**	**542 746**	**616 887**	**48 505**	**475 208**	**496 333**	**(21 125)**	**-4,3%**	**616 887**
Expenditure by Vote	1									
Vote 1 - MUNICIPAL MANAGER		–	45 949	45 948	2 524	27 672	32 238	(4 566)	-14,2%	45 948
Vote 2 - FINANCIAL SERVICES		21 756	43 354	44 387	3 717	34 719	34 828	(108)	-0,3%	44 387
Vote 3 - INFRASTRUCTURE & PLANNING SERVICES		–	216 378	247 681	17 558	168 548	182 576	(14 027)	-7,7%	247 681
Vote 4 - COMMUNITY SERVICES		–	216 936	254 756	26 123	192 763	187 177	5 586	3,0%	254 756
Total Expenditure by Vote	2	**21 756**	**522 617**	**592 772**	**49 922**	**423 703**	**436 818**	**(13 116)**	**-3,0%**	**592 772**
Surplus/ (Deficit) for the year	2	**(21 691)**	**20 130**	**24 116**	**(1 417)**	**51 506**	**59 515**	**(8 009)**	**-13,5%**	**24 116**

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) - M10 April

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		274 813	213 344	364 368	39 193	303 099	294 908	8 191	3%	364 368
Service charges - Electricity		116 007	127 465	139 916	10 719	113 004	113 912	(908)	-1%	139 916
Service charges - Water		24 718	26 567	26 529	2 269	22 791	21 614	1 177	5%	26 529
Service charges - Waste Water Management		22 066	21 963	26 675	2 123	22 859	22 646	213	1%	26 675
Service charges - Waste management		14 732	16 275	16 706	1 411	13 924	13 910	14	0%	16 706
Sale of Goods and Rendering of Services		59 560	3 082	129 744	20 135	109 106	102 381	6 724	7%	129 744
Agency services		2 736	2 955	2 749	203	2 316	2 305	11	0%	2 749
Interest		–	–	–	–	–	–	–		–
Interest earned from Receivables		1 761	1 802	1 906	145	1 599	1 589	10	1%	1 906
Interest earned from Current and Non Current Assets		12 581	10 000	16 400	1 489	14 104	13 844	260	2%	16 400
Dividends		2	2	2	2	2	–	2		2
Rent on Land		–	–	–	–	–	–	–		–
Rental from Fixed Assets		751	616	793	54	673	681	(8)	-1%	793
Licence and permits		1 274	1 173	1 409	70	1 144	1 180	(36)	-3%	1 409
Operational Revenue		18 625	1 445	1 539	572	1 579	845	734	87%	1 539
Non-Exchange Revenue		173 210	284 736	219 093	8 626	162 797	177 066	(14 269)	-8%	219 093
Property rates		56 641	61 767	61 645	4 605	52 170	51 993	177	0%	61 645
Surcharges and Taxes		961	1 443	1 443	124	1 222	1 203	19	2%	1 443
Fines, penalties and forfeits		48 858	49 067	57 072	831	45 490	47 385	(1 895)	-4%	57 072
Licence and permits		–	–	–	–	–	–	–		–
Transfer and subsidies - Operational		62 263	161 071	86 913	1 158	58 220	65 807	(7 587)	-12%	86 913
Interest		404	410	366	31	316	304	12	4%	366
Fuel Levy		–	–	–	–	–	–	–		–
Operational Revenue		3 391	3 754	3 730	318	3 144	3 109	35	1%	3 730
Gains on disposal of Assets		281	–	700	1 559	2 236	677	1 559	230%	700
Other Gains		412	7 224	7 224	–	–	6 590	(6 590)	-100%	7 224
Discontinued Operations		–	–	–	–	–	–	–		–
Total Revenue (excluding capital transfers and		**448 024**	**498 080**	**583 461**	**47 819**	**465 896**	**471 974**	**(6 077)**	**-1%**	**583 461**
Expenditure By Type										
Employee related costs		118 864	149 663	138 966	10 482	107 870	110 184	(2 315)	-2%	138 966
Remuneration of councillors		5 668	6 326	6 158	497	4 990	5 133	(142)	-3%	6 158
Bulk purchases - electricity		98 123	111 668	123 951	8 340	88 405	90 235	(1 830)	-2%	123 951
Inventory consumed		16 843	11 712	12 962	933	9 104	10 309	(1 205)	-12%	12 962
Debt impairment		13 820	16 021	23 165	–	10 238	10 825	(588)	-5%	23 165
Depreciation and amortisation		27 605	21 089	21 089	–	14 594	14 594	(0)	0%	21 089
Interest		10 072	8 156	9 462	20	1 634	2 080	(446)	-21%	9 462
Contracted services		90 022	139 643	183 433	22 403	138 021	139 521	(1 500)	-1%	183 433
Transfers and subsidies		1 102	1 300	1 630	1	846	1 250	(405)	-32%	1 630
Irrecoverable debts written off		20 399	27 262	24 912	5 878	24 891	17 838	7 053	40%	24 912
Operational costs		28 907	29 777	47 044	1 368	23 112	34 850	(11 738)	-34%	47 044
Losses on Disposal of Assets		2 677	–	–	–	–	–	–		–
Other Losses		0	–	–	–	–	–	–		–
Total Expenditure		**434 102**	**522 617**	**592 772**	**49 922**	**423 703**	**436 818**	**(13 116)**	**-3%**	**592 772**
Surplus/(Deficit)		**13 921**	**(24 536)**	**(9 310)**	**(2 103)**	**42 194**	**35 155**	**7 038**	**0**	**(9 310)**
Transfers and subsidies - capital (monetary allocations)		40 869	44 666	33 426	686	9 312	24 360	(15 047)	**(0)**	33 426
Transfers and subsidies - capital (in-kind)		4 689	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions		**59 479**	**20 130**	**24 116**	**(1 417)**	**51 506**	**59 515**			**24 116**
Income Tax		–	–	–	–	–	–	–		–
Surplus/(Deficit) after income tax		**59 479**	**20 130**	**24 116**	**(1 417)**	**51 506**	**59 515**			**24 116**
Share of Surplus/Deficit attributable to Joint Venture		–	–	–	–	–	–			–
Share of Surplus/Deficit attributable to Minorities		–	–	–	–	–	–			–
Surplus/(Deficit) attributable to municipality		**59 479**	**20 130**	**24 116**	**(1 417)**	**51 506**	**59 515**			**24 116**
Share of Surplus/Deficit attributable to Associate		–	–	–	–	–	–			–
Intercompany/Parent subsidiary transactions		–	–	–	–	–	–			–
Surplus/ (Deficit) for the year		**59 479**	**20 130**	**24 116**	**(1 417)**	**51 506**	**59 515**			**24 116**

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) - M10 April

Vote 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	1									
Multi-Year expenditure appropriation	2									
Vote 1 - MUNICIPAL MANAGER		–	–	–	–	–	–	–		–
Vote 2 - FINANCIAL SERVICES		–	–	–	–	–	–	–		–
Vote 3 - INFRASTRUCTURE & PLANNING SERVICES		20 212	5 321	11 261	210	8 080	10 343	(2 263)	-22%	11 261
Vote 4 - COMMUNITY SERVICES		–	3 643	290	1	233	268	(36)	-13%	290
Vote 5 - CORPORATE SERVICES		–	–	–	–	–	–	–		–
Total Capital Multi-year expenditure	4,7	**20 212**	**8 964**	**11 551**	**212**	**8 313**	**10 611**	**(2 298)**	**-22%**	**11 551**
Single Year expenditure appropriation	2									
Vote 1 - MUNICIPAL MANAGER		20	50	50	–	–	36	(36)	-100%	50
Vote 2 - FINANCIAL SERVICES		3 078	1 165	1 572	238	900	1 176	(277)	-24%	1 572
Vote 3 - INFRASTRUCTURE & PLANNING SERVICES		28 475	27 034	46 651	1 485	14 714	31 994	(17 280)	-54%	46 651
Vote 4 - COMMUNITY SERVICES		559	23 790	5 076	37	3 515	4 320	(805)	-19%	5 076
Vote 5 - CORPORATE SERVICES		666	–	–	–	–	–	–		–
Total Capital single-year expenditure	4	32 798	52 039	53 349	1 759	19 129	37 526	**(18 397)**	**-49%**	53 349
Total Capital Expenditure	3	**53 010**	**61 004**	**64 899**	**1 971**	**27 442**	**48 137**	**(20 696)**	**-43%**	**64 899**
Capital Expenditure - Functional Classification										
Governance and administration		**3 265**	**1 555**	**2 122**	**238**	**1 048**	**1 548**	(499)	-32%	**2 122**
Executive and council		7	165	165	–	–	103	(103)	-100%	165
Finance and administration		3 259	1 390	1 957	238	1 048	1 445	(397)	-27%	1 957
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		**(3 298)**	**5 261**	**1 687**	**38**	**492**	**1 075**	(583)	-54%	**1 687**
Community and social services		402	105	226	1	76	140	(64)	-46%	226
Sport and recreation		186	4 861	1 167	30	396	777	(381)	-49%	1 167
Public safety		513	295	295	6	20	158	(138)	-88%	295
Housing		(4 399)	–	–	–	–	–	–		–
Health		–	–	–	–	–	–	–		–
Economic and environmental services		**8 011**	**16 986**	**18 836**	**598**	**13 138**	**14 706**	(1 568)	-11%	**18 836**
Planning and development		642	609	889	122	174	512	(337)	-66%	889
Road transport		7 369	16 377	17 947	475	12 964	14 194	(1 231)	-9%	17 947
Environmental protection		–	–	–	–	–	–	–		–
Trading services		**45 032**	**37 202**	**42 254**	**1 097**	**12 763**	**30 808**	(18 045)	-59%	**42 254**
Energy sources		11 792	7 655	14 565	909	4 725	9 251	(4 525)	-49%	14 565
Water management		25 358	17 257	16 847	6	3 700	13 469	(9 769)	-73%	16 847
Waste water management		4 008	8 830	7 165	182	1 082	4 576	(3 493)	-76%	7 165
Waste management		3 874	3 460	3 678	–	3 256	3 513	(258)	-7%	3 678
Other		–	–	–	–	–	–	–		–
Total Capital Expenditure - Functional Classification	3	**53 010**	**61 004**	**64 899**	**1 971**	**27 442**	**48 137**	**(20 696)**	**-43%**	**64 899**
Funded by:										
National Government		27 020	24 435	21 744	1 119	10 493	17 234	(6 740)	-39%	21 744
Provincial Government		19 868	20 191	11 642	93	1 792	7 174	(5 382)	-75%	11 642
District Municipality		457	40	40	–	–	22	(22)	-100%	40
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		1 233	–	–	–	–	–	–		–
Transfers recognised - capital		48 579	44 666	33 426	1 212	12 286	24 430	**(12 144)**	**-50%**	33 426
Borrowing	6	3 229	7 800	10 286	–	6 262	9 385	(3 123)	-33%	10 286
Internally generated funds		1 202	8 538	21 188	759	8 894	14 322	(5 428)	-38%	21 188
Total Capital Funding	7	**53 010**	**61 004**	**64 899**	**1 971**	**27 442**	**48 137**	**(20 696)**	**-43%**	**64 899**

4.1.6 Table C6: Monthly Budget Statement – Financial Position

WC034 Swellendam - Table C6 Monthly Budget Statement - Financial Position - M10 April

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		178 516	64 751	149 457	217 131	149 457
Trade and other receivables from exchange transactions		17 624	21 915	17 293	17 494	17 293
Receivables from non-exchange transactions		41 505	20 234	20 600	28 143	20 600
Current portion of non-current receivables		368	10	368	368	368
Inventory		6 091	5 336	6 261	5 660	6 261
VAT		7 105	5 452	7 105	3 182	7 105
Other current assets		6 034	824	6 034	6 034	6 034
Total current assets		**257 245**	**118 522**	**207 119**	**278 012**	**207 119**
Non current assets						
Investments		–	–	–	–	–
Investment property		9 473	10 815	9 413	9 428	9 413
Property, plant and equipment		535 702	604 337	579 761	548 736	579 761
Biological assets		–	–	–	–	–
Living and non-living resources		–	–	–	–	–
Heritage assets		171	171	171	171	171
Intangible assets		466	195	277	325	277
Trade and other receivables from exchange transactions		2 881	–	2 881	2 881	2 881
Non-current receivables from non-exchange transactions		345	–	345	345	345
Other non-current assets		–	238	–	–	–
Total non current assets		**549 038**	**615 756**	**592 848**	**561 885**	**592 848**
TOTAL ASSETS		**806 282**	**734 277**	**799 967**	**839 897**	**799 967**
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Financial liabilities		4 583	3 880	4 878	4 583	4 878
Consumer deposits		4 782	4 923	4 782	5 559	4 782
Trade and other payables from exchange transactions		79 178	41 550	63 645	29 861	63 645
Trade and other payables from non-exchange transactions		21 980	–	104	52 371	104
Provision		19 756	20 054	17 403	19 673	17 403
VAT		228	344	171	604	171
Other current liabilities		–	–	–	–	–
Total current liabilities		**130 507**	**70 752**	**90 983**	**112 652**	**90 983**
Non current liabilities						
Financial liabilities		23 541	25 113	26 860	19 147	26 860
Provision		70 838	75 857	76 624	70 838	76 624
Long term portion of trade payables		–	–	–	–	–
Other non-current liabilities		33 036	32 270	33 036	33 036	33 036
Total non current liabilities		**127 416**	**133 240**	**136 520**	**123 022**	**136 520**
TOTAL LIABILITIES		**257 923**	**203 992**	**227 503**	**235 674**	**227 503**
NET ASSETS	2	**548 359**	**530 285**	**572 464**	**604 223**	**572 464**
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		521 956	505 213	557 343	585 778	557 343
Reserves and funds		26 403	25 072	15 121	18 446	15 121
Other		–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	**548 359**	**530 285**	**572 464**	**604 223**	**572 464**

It should be noted that the financial information included in the Financial Position are extracted directly from the financial system. The discrepancies on Inventory and Accumulated Surplus/(Deficit) Year TD Actuals will again be taken up with the Financial System Vendor to correct.

4.1.7 Table C7: Monthly Budget Statement - Cash Flow

WC034 Swellendam - Table C7 Monthly Budget Statement - Cash Flow - M10 April

Description		2023/24	Budget Year 2024/25							
R thousands	Ref	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	61 151	5 907	197 708	50 126	147 582	294%	61 151
Service charges		187 368	219 769	265 640	12 765	132 770	221 411	(88 642)	-40%	265 640
Other revenue		13 692	41 687	55 160	2 019	35 873	45 730	(9 857)	-22%	55 160
Transfers and Subsidies - Operational		140 885	161 898	179 438	21 342	154 400	153 485	915	1%	179 438
Transfers and Subsidies - Capital		4 446	44 666	32 941	–	11 598	27 843	(16 245)	-58%	32 941
Interest		9 344	10 000	16 400	583	7 871	13 844	(5 973)	-43%	16 400
Dividends		2	2	2	2	2	–	2	0%	2
Payments										
Suppliers and employees		(293 005)	(502 193)	(564 590)	(39 215)	(355 150)	(467 720)	(112 570)	24%	(41 781)
Interest		(15)	(2 370)	(2 958)	–	–	(2 465)	(2 465)	100%	(2 958)
Transfers and Subsidies		–	(1 300)	(1 630)	–	–	(1 363)	(1 363)	100%	(1 630)
NET CASH FROM/(USED) OPERATING ACTIVITIES		**111 834**	**33 471**	**41 555**	**3 403**	**185 072**	**40 891**	**(144 181)**	**-353%**	**564 364**
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		2 509	–	700	1 559	1 782	677	1 105	163%	700
Decrease (increase) in non-current receivables		394	–	–	–	–	–	–		–
Decrease (increase) in non-current investments		–	–	–	–	–	–	–		–
Payments										
Capital assets		(47 889)	(61 004)	(74 928)	(2 104)	(62 924)	56 510	119 434	211%	74 928
NET CASH FROM/(USED) INVESTING ACTIVITIES		**(44 986)**	**(61 004)**	**(74 228)**	**(545)**	**(61 142)**	**57 187**	**118 329**	**207%**	**75 628**
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		–	–	–	–	–	–	–		–
Borrowing long term/refinancing		–	7 800	7 500	–	–	–	–		7 500
Increase (decrease) in consumer deposits		–	–	–	–	–	–	–		–
Payments										
Repayment of borrowing		–	–	–	–	–	–	–		–
NET CASH FROM/(USED) FINANCING ACTIVITIES		**–**	**7 800**	**7 500**	**–**	**–**	**–**	**–**		**7 500**
NET INCREASE/ (DECREASE) IN CASH HELD		**66 848**	**(19 732)**	**(25 173)**	**2 858**	**123 930**	**98 078**			**647 492**
Cash/cash equivalents at beginning:		183 003	88 607	178 516		294 269	178 516			294 269
Cash/cash equivalents at month/year end:		249 851	68 875	153 343		418 199	276 594			941 760

It should be noted that the financial information included in the Cash Flow are extracted directly from the financial system. The discrepancies will be taken up with the Financial System Vendor to correct.

PART 2 – SUPPORTING DOCUMENTATION

5. DEBTORS' ANALYSIS

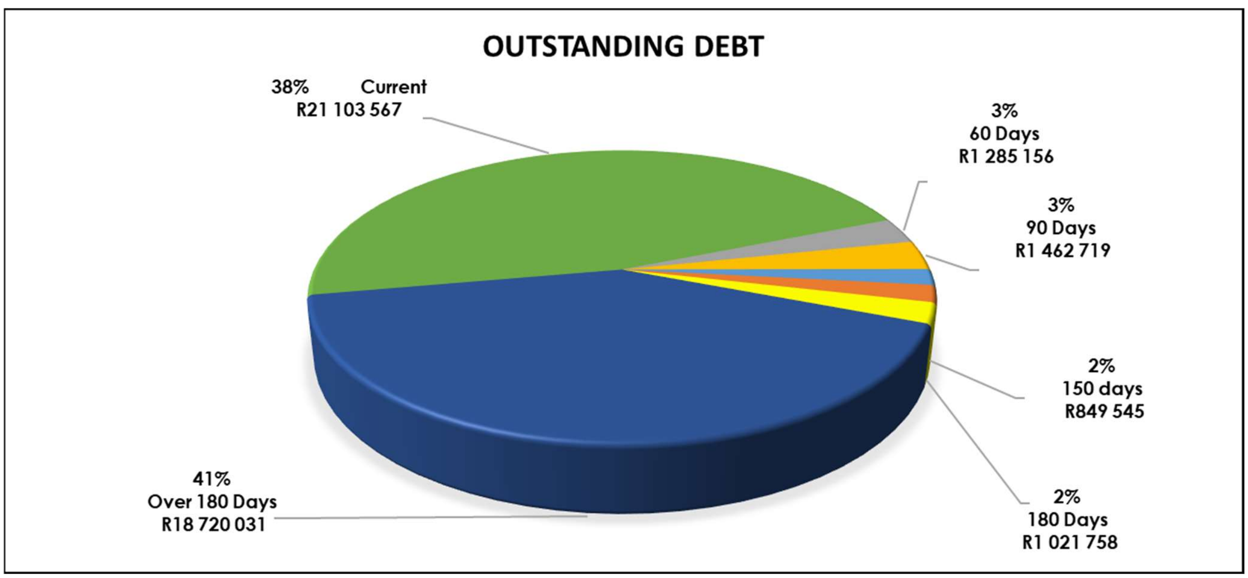
Table SC3 is the debtors' ageing report required by the Municipal Budget Reporting Regulation (MBRR).

The age analysis includes all debtor accounts from the billing module. The outstanding debtors for April 2025 are R45,2 million of which 47,3% is older than 90 days. The debtors decreased in April 2025 by R 5,9 million, due to the council approved debt write-off, when compared to March 2025.

WC034 Swellendam - Supporting Table SC3 Monthly Budget Statement - aged debtors - M10 April

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	4	–	0	0	0	178	183	179	–	–
Trade and Other Receivables from Exchange Transactions - Electricity	1300	8 251	72	103	55	50	69	142	613	9 355	928	–	–
Receivables from Non-exchange Transactions - Property Rates	1400	8 524	475	507	281	284	296	1 348	4 445	16 159	6 653	–	–
Receivables from Exchange Transactions - Waste Water Management	1500	2 765	295	307	191	204	230	986	2 880	7 858	4 491	–	–
Receivables from Exchange Transactions - Waste Management	1600	2 195	243	251	150	176	172	823	2 221	6 231	3 542	–	–
Receivables from Exchange Transactions - Property Rental Debtors	1700	(61)	3	2	–	–	–	29	44	17	73	–	–
Interest on Arrear Debtor Accounts	1810	165	66	174	32	66	144	420	2 945	4 013	3 608	–	–
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–	–	–
Other	1900	(735)	131	114	93	70	111	443	1 202	1 428	1 918	–	–
Total By Income Source	**2000**	**21 104**	**1 285**	**1 463**	**802**	**850**	**1 022**	**4 191**	**14 529**	**45 245**	**21 393**	**–**	**–**
2023/24 - totals only										–	–		
Debtors Age Analysis By Customer Group													
Organs of State	2200	1 153	2	1	1	1	1	13	242	1 414	258	–	–
Commercial	2300	6 428	57	34	25	23	20	104	305	6 995	477	–	–
Households	2400	12 744	1 173	1 334	742	797	972	3 936	13 486	35 185	19 933	–	–
Other	2500	779	54	94	34	28	29	138	496	1 650	724	–	–
Total By Customer Group	**2600**	**21 104**	**1 285**	**1 463**	**802**	**850**	**1 022**	**4 191**	**14 529**	**45 245**	**21 393**	**–**	**–**

Figure 8 – Outstanding Debtors



6. CREDITORS' ANALYSIS

It should be noted that the financial information included in the aged creditors are extracted directly from the financial system. We are in contact with the system vendor in rectifying this report. All outstanding creditors are paid within 30days except in minor instances where there are discrepancies with payment certificates / documents.

WC034 Swellendam - Supporting Table SC4 Monthly Budget Statement - aged creditors - M10 April

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	–	–	–	–	–	–	–	221	**221**
VAT (output less input)	0400	(767)	–	–	–	–	–	–	–	**(767)**
Pensions / Retirement deductions	0500	–	–	–	–	–	–	–	311	**311**
Loan repayments	0600	–	–	–	–	–	–	–	–	–
Trade Creditors	0700	889	66	127	34	–	–	1 566	–	**2 681**
Auditor General	0800	–	–	–	–	–	–	–	–	–
Other	0900	(39)	(44)	(44)	(44)	(42)	(42)	(254)	(3 616)	**(4 125)**
Total By Customer Type	**1000**	**82**	**22**	**83**	**(10)**	**(42)**	**(42)**	**1 312**	**(3 084)**	**(1 679)**

7. INVESTMENT PORTFOLIO ANALYSIS

During the month of April 2025 interest to the amount of R0,906 million realised on the investments.

WC034 Swellendam - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M10 April 2025

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		92 Days	92 Days	Y	F	8,321	N/A	N/A	25/02/2025	–	–	–	–	–
Absa Bank		151 Days	151 Days	Y	V	8,68	N/A	N/A	25/04/2025	9 272	51	(9 323)	–	**(0)**
Absa Bank		Call	Call	Y	V	8,9	N/A	N/A	Unknown	22 360	148	–	–	**22 508**
Absa Bank		181 Days	181 Days	Y	F	8,54	N/A	N/A	24/07/2025	12 188	84	–	–	**12 272**
Standard Bank		151 Days	151 Days	Y	F	8,65	N/A	N/A	25/04/2025	9 271	51	(9 322)	–	–
Standard Bank		182 Days	182 Days	Y	F	8,5	N/A	N/A	26/05/2025	12 355	87	–	–	**12 442**
Standard Bank		122 Days	122 Days	Y	F	8,475	N/A	N/A	26/05/2025	12 187	87	–	–	**12 273**
Standard Bank		182 Days	182 Days	Y	F	8,5	N/A	N/A	26/05/2025	12 355	87	–	–	**12 442**
Nedbank		181 Days	181 Days	Y	F	8,3	N/A	N/A	24/07/2025	12 183	82	–	–	**12 265**
Nedbank		183 Days	183 Days	Y	F	9,11	N/A	N/A	24/01/2025	(0)	–	–	–	**(0)**
Nedbank		120 Days	120 Days	Y	F	8,068	N/A	N/A	25/06/2025	9 070	60	–	–	**9 129**
First National Bank		120 Days	120 Days	Y	F	7,87	N/A	N/A	25/06/2025	9 068	58	–	–	**9 126**
Absa Bank		182 Days	182 Days	Y	F	8,83	N/A	N/A	4/04/2025	16 171	11	(16 182)	–	–
Absa Bank		182 Days	182 Days	Y	F	8,41	N/A	N/A	3/10/2025	0	101	–	16 182	**16 283**
Municipality sub-total										**136 479**	**906**	**(34 828)**	**16 182**	**118 740**
Entities														
										–	–	–	–	–
										–	–	–	–	–
										–	–	–	–	–
										–	–	–	–	–
										–	–	–	–	–
										–	–	–	–	–
										–	–	–	–	–
Entities sub-total										–		–	–	–
TOTAL INVESTMENTS AND INTEREST	2									**136 479**	**906**	**(34 828)**	**16 182**	**118 740**

8. ALLOCATION AND GRANT RECEIPTS AND EXPENDITURE

It should be noted that the Grant sheets are manually populated as the financial system generated version may not be a true reflection of transactions posted for the year. Also to not that there may be a distortion on the Human Settlements Development Grant and Provincial Contribution to the acceleration of Housing Delivery Grant, due to the GRAP treatment of Construction Contracts.

8.1 Supporting table SC6 – Grant receipts

WC034 Swellendam - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M10 April

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**	**56 733**	**–**	**56 238**	**13 602**	**42 636**	**313,4%**	**56 733**
Local Government Equitable Share		43 487	46 412	46 412	–	46 412	11 145	35 267	316,4%	46 412
Expanded public works programme integrated grant for municipalities		1 541	1 305	1 305	–	1 305	326	979	300,0%	1 305
Municipal Infrastructure Grant		4 404	4 380	4 377	–	4 377	1 095	3 282	299,7%	4 377
Integrated National Electrification Programme (municipal) grant		–	649	649	–	649	162	487	300,0%	649
Local government financial management grant		1 770	1 800	1 800	–	1 800	450	1 350	300,0%	1 800
Municipal Disaster Relief Grant	3	–	–	–	–	–	–	–		–
Water Services Infrastructure Grant		692	1 304	1 304	–	1 304	326	978	300,0%	1 304
Energy Efficiency and Demand Side Management Grant		–	391	886	–	391	98	293	300,0%	886
Provincial Government:		**98 425**	**104 256**	**27 265**	**21 278**	**121 215**	**7 254**	**113 894**	**1570,0%**	**26 894**
Municipal Service Delivery and Capacity Building Grant		–	–	600	–	600	–	600	#DIV/0!	600
Western Cape Financial Management Capacity Building Grant		–	–	–	–	–	–	–		–
Western Cape Financial Management Support Grant		–	–	–	–	–	–	–		–
Financial assistance to municipalities for maintenance and construction of transport infrastructure		–	50	50	–	40	12	27	216,8%	50
SETA		124	–	–	–	–	–	–		–
Human Settlement Development (Beneficiaries)		66 590	97 971	3 160	21 278	96 211	4 109	92 101	2241,4%	3 160
Municipal Replacement Fund		6 062	5 513	5 556	–	6 340	1 378	4 962	360,0%	5 556
Emergency Municipal loadshedding relief grant		–	–	–	–	–	–	–		–
Western Cape Financial Management Capability Grant		200	500	790	–	650	125	525	420,0%	790
Waste Management Compliance: Borehole Installation and Groundwater Quality		–	–	17	–	17	–	17	#DIV/0!	17
Provincial contribution towards excelaration of housing delivery		23 761	–	16 514	–	17 136	1 542	15 595	1011,5%	16 514
Regional Socio Economic Project Programme		387	91	207	–	91	25	67	271,7%	207
Municipal Water Resilience Grant		1 199	130	371	–	130	63	67	106,4%	371
Municipal Service Delivery and Capacity Grant		101	–	–	–	–	–	–		–
Other grant providers:		**558**	**574**	**741**	**65**	**262**	**143**	118	82,5%	**741**
WESGRO		–	–	–	–	–	–	–		–
Service SETA		135	–	–	–	–	–	–		–
SETA		228	484	651	65	262	121			651
Overberg District Safety Forum Grant		130	90	90	–	–	23			90
Joint District and Metro Approach Grant		65	–	–	–	–	–			–
Other grant providers:		**–**	**–**	**–**	**–**	**–**	**–**	–		**–**
Total Operating Transfers and Grants	5	**150 876**	**161 071**	**84 739**	**21 342**	**177 715**	**21 000**	**156 648**	**745,9%**	**84 368**
					–	–	–	–		
Capital Transfers and Grants					–	–	–	–		
National Government:		15 001	24 435	23 918	–	24 413	6 549	17 864	**272,8%**	23 918
Local Government Equitable Share		–	–	–	–	–	–	–		–
Municipal Infrastructure Grant		10 388	8 804	8 782	–	8 782	2 641	6 141	232,5%	8 782
Integrated National Electrification Programme (municipal) grant		–	4 326	4 326	–	4 326	1 082	3 245	300,0%	4 326
Water Services Infrastructure Grant		4 612	8 696	8 696	–	8 696	2 174	6 522	300,0%	8 696
Energy Efficiency and Demand Side Management Grant		–	2 609	2 114	–	2 609	652	1 957	300,0%	2 114
Municipal Disaster Relief Grant		–	–	–	–	–	–	–		
Other capital transfers *[insert description]*		–	–	–	–	–	–	–		
Provincial Government:		**14 104**	**20 191**	**11 642**	**–**	**9 023**	**5 330**	3 693	69,3%	**4 098**
Human Settlement Development		4 794	–	737	–	–	200	(200)	-100,0%	737
Maintenance of Water Supply Infrastructure		–	–	–	–	–	–	–		–
Municipal Replacement Fund		372	–	134	–	–	–	–		134
Provincial contribution towards the acceleration of housing delivery		5 739	10 075	7 304	–	7 304	2 519	4 786	190,0%	–
Waste Management Compliance: Borehole Installation and Groundwater Quality Mon		–	–	–		240	–			
Informal Settlement Upgrading Partnership Grant: Provinces		–	8 638	–	–	–	2 159			–
Waste Management Compliance: Borehole Installation and Groundwater Quality Monitoring		–	–	240	–	–	–			–
Regional Socio Economic Project Programme		783	609	754	–	609	30			754
Municipal Service Delivery and Capaity Grant		677	–	–	–	–	–			–
Municipal Water Resilience Grant		1 739	870	2 473	–	870	421			2 473
Other grant providers:		**435**	**40**	**40**	**–**	**–**	**10**	(10)	-100,0%	**40**
Overberg District Safety Forum Grant		–	40	40	–	–	10	(10)	-100,0%	40
Joint District and Metro Approach Grant		435	–	–	–	–	–	–		
Total Capital Transfers and Grants	5	**29 539**	**44 666**	**35 600**	**–**	**33 435**	**11 889**	**21 547**	**181,2%**	**28 056**
					–	–	–			
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	180 415	205 737	120 339	21 342	211 151	32 889	178 195	541,8%	112 424

8.2 Supporting table SC7 (1) – Grant expenditure

WC034 Swellendam - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M10 April

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**	**57 277**	**4 346**	**45 536**	**13 602**	**31 853**	**234,2%**	**56 391**
Local Government Equitable Share		43 487	46 412	46 412	3 867	38 670	11 145	27 525	247,0%	46 412
									300,0%	
Expanded public works programme integrated grant for municipalities		1 541	1 305	1 305	10	1 305	326	979		1 305
Municipal Infrastructure Grant		4 472	4 380	4 921	86	3 743	1 095	2 648	241,8%	4 921
Integrated National Electrification Programme (municipal) grant		–	649	649	–	649	162	487	300,0%	649
Local government financial management grant		684	1 800	1 800	325	916	450	466	103,5%	1 800
Municipal Disaster Relief Grant		–	–	–	–	–	–	–		–
Water Services Infrastructure Grant		688	1 304	1 304	–	75	326	(251)	-77,0%	1 304
Energy Efficiency and Demand Side Management Grant		–	391	886	57	179	98	81	82,7%	886
Provincial Government:		**60 036**	**104 256**	**27 265**	**20 429**	**94 578**	**7 254**	**73 681**	**1015,7%**	**26 648**
Municipal Service Delivery and Capacity Building Grant		–	–	600	188	188	–			–
									296,0%	
Financial assistance to municipalities for maintenance and construction of transport infrastructure		–	50	50	–	49	12	37		50
Community Library Services Grant		–	–	–	–	–	–	–		–
Human Settlement Development (Beneficiaries)		46 420	97 971	3 160	12 903	74 399	4 109	70 290	1710,6%	3 160
Municipal Replacement Fund		5 587	5 513	5 556	428	4 732	1 378	3 354	243,3%	5 556
Western Cape Financial Management Capability Grant		60	500	790	–	–	125	(125)	-100,0%	790
Quality Monitoring		–	–	17	–	–	–			
Municipal Intervention Grant		–	–	–	–	–	–	–		–
Service SETA		–	–	–	–	–	–	–		–
Provincial contribution towards excelaration of housing delivery		7 324	–	16 514	6 910	15 209	1 542	13 667	886,4%	16 514
Regional Socio Economic Project Programme		205	91	207	–	–	25	(25)	-100,0%	207
Municipal Water Resilience Grant		441	130	371	–	–	63			371
Municipal Service Delivery and Capacity Grant		–	–	–	–	–	–			–
Other grant providers:		**65**	**574**	**741**	**–**	**47**	**143**	(97)	-67,3%	**741**
SETA		–	484	651	–	–	121			651
Overberg District Safety Forum Grant		–	90	90	–	47	23			90
Joint District and Metro Approach Grant		65	–	–	–	–	–			–
Total operating expenditure of Transfers and Grants:		**110 974**	**161 071**	**85 283**	**24 775**	**140 161**	**21 000**	**105 437**	**502,1%**	**83 780**
Capital expenditure of Transfers and Grants										
Capital Transfers and Grants		14 903	24 435	21 744	593	11 308	6 549	4 759	**72,7%**	21 744
Municipal Infrastructure Grant		10 319	8 804	6 608	210	5 290	2 641	2 648	100,3%	6 608
Integrated National Electrification Programme (municipal) grant		–	4 326	4 326	–	4 326	1 082	3 245	300,0%	4 326
Maintenance of Water Supply Infrastructure		–	–	–	–	–	–	–		–
Water Services Infrastructure Grant		4 584	8 696	8 696	–	501	2 174	(1 673)	-77,0%	8 696
Energy Efficiency and Demand Side Management Grant		–	2 609	2 114	383	1 191	652	539	82,7%	2 114
Provincial Government:		**14 104**	**20 191**	**11 642**	**–**	**–**	**5 341**	(5 341)	-100,0%	**11 402**
Human Settlement Development		4 794	–	737	–	–	200	(200)	-100,0%	737
Municipal Replacement Fund		372	–	134	–	–	11	(11)	-100,0%	134
Provincial contribution towards the acceleration of housing delivery		5 739	10 075	7 304	–	–	2 519	(2 519)	-100,0%	7 304
Informal Settlement Upgrading Partnership Grant: Provinces		–	8 638	–	–	–	2 159	(2 159)	-100,0%	–
Regional Socio Economic Project Programme		783	609	754	–	–	30	(30)	-100,0%	754
Quality Monitoring		–	–	240	–	–	–	–		
Municipal Service Delivery and Capaity Grant		677	–	–	–	–	–	–		–
Municipal Water Resilience Grant		1 739	870	2 473	–	–	421	(421)	-100,0%	2 473
Other Grants		**435**	**40**	**40**	**–**	**–**	**10**	(10)	-100,0%	**40**
Overberg District Safety Forum Grant		**–**	**40**	40	**–**	**–**	10	(10)	-100,0%	40
Joint District and Metro Approach Grant		435		–	–	–	–			–
Total capital expenditure of Transfers and Grants		**29 442**	**44 666**	**33 426**	**593**	**11 308**	**11 900**	**(592)**	**-5,0%**	**33 186**
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		**140 415**	**205 737**	**118 709**	**25 368**	**151 469**	**32 900**	**104 846**	**318,7%**	**116 966**

8.3 Supporting information grants

8.3.1 The following grants were received up to April 2025:

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 Groot Kloof 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. The Environmental Process was completed. The Consulting Engineers (Element Consulting 2030) was involved in another tender that were cancelled. The municipality is still preparing for the advertisement of the tender.

- **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. The work was completed in the month of April 2025.

- **Municipal Infrastructure Grant (MIG) – Railton Upgrading of Gravel Roads and Related Stormwater 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. MIG DPIP was amended and a portion from 2025/2026 was pulled forward to 2024/2025. The work commenced – project progress is at 90%.

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

  The project was approved on appraisal. The municipality is busy with the procurement process - stage 4. The tender was cancelled, because there were no eligible bidders. This is a MIG/own funding project. The project to be re-advertised, but too late for implementation in 2024/2025. MIG DPIP was amended, as to pulled implementable project from 2025/2026 forward to 2024/2025.

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). An objection was received from a bidder. The tender was cancelled. New processes to be considered, before re-advertisement. The Consulting Engineers (Element Consulting 2030) was involved in this initial tender that were cancelled. The municipality was re-advertised and we are busy with 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 was submitted by 31 August 2025, as 100% expenditure is not achieved in the 2023/24 financial year. Rollover was not approved.

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 as well as solar geysers.

Integrated National Electrification Programme Grant

The electrification of 282 houses in Railton were completed in December 2024.

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 2025 and a roll over application was requested, due to the long and tedious process at Eskom. The municipality is currently engaging Eskom to establish a principal approval on the way forward and proposed solution. This is a challenging process, as Eskom very time-consuming in terms of decision-making and moving process along. It is extremely difficult to achieve an objective in a reasonable time-frame. An item to be prepared for Council and need to be urgently presented to them, as to provide direction on the way forward.

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. A meeting was established with Transnet and options discuss on how the project can be moved forward. We are in process with the wayleave application and the planned construction, as per available funding. The contractor is appointed and we are in the objection period.

Railton Clinic Walkway - The project is in stage 5 (Construction & documentation). The project was completed.

Overberg District Safety Forum Grant

The grant will be spent in accordance with the business plans.

Western Cape Financial Capability Grant

The grant received in the 2024/2025 financial year will be utilised for external bursaries based on applications received as well for a Budget and Tariff Calculation Project.

Expanded public works programme integrated grant for municipalities (EPWP)

A business plan was submitted for the 2024/2025 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.

Municipal Water Resilience Grant

Rietkuil Water infrastructure Upgrade – The project is completed.

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 has ordered the first LED lights for the project, hence committing the 1st tranche received. The project is in process.

All grant funding was received and in total of 296 streetlights were replaced. The next order of streetlights was received on the 3rd of March 2025. The work is in process for this project.

We already completed 450 lights and are anticipated to complete projects by the end of June 2025.

Waste Management Compliance: Borehole Installation and Groundwater Quality Monitoring

The consultant is awaiting updated quotes from the borehole drilling companies.

Municipal Service Delivery and Capacity Building Grant

Funds were received by the municipality for the contribution towards security relief: Public riots as well as a contribution towards the appointment of an ICT Intern.

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

WC034 Swellendam - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M10 April

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:		**30 086**	**90**	**16 924**	**13 534**	**45.0%**
Western Cape Financial Management Capability Building Grant		140	90	210	70	50.0%
Tourism		–	–	–	–	
Maintenance of Water Supply Infrastructure		–	–	–	–	
Municipal Electrical Master Plan Grant		–	–	–	–	
Department of Environmental Affairs and Development Planning		–	–	–	–	
Housing Settlement Development Grant		16 437	–	16 437	(0)	0.0%
Municipal Replacement Fund		20	–	16	(4)	-19.1%
Municipal Water Resillence Grant		–	–	239		
Title Deeds Restoration Grant		–	–	–		
Regional Socio Economic Project Programme		82	–	22	60	73.5%
Provincial contribution towards acceleration of housing delivery grant		13 407	–	–	13 407	100.0%
Other grant providers:		–	–	**64**	–	
Overberg District Safety Forum Grant		–	–	–	–	
SETA		–	–	64		
Service SETA Grant		–	–	–		
Total operating expenditure of Approved Roll-overs		**30 086**	**90**	**16 987**	**13 534**	**45.0%**
Capital expenditure of Approved Roll-overs						
Capital Transfers and Grants		–	–	–	–	
Local Government Equitable Share		–	–	–	–	
Municipal Infrastructure Grant		–	–	–	–	
Municipal Disaster Recovery Grant		–	–	–	–	
Provincial Government:		**2 619**	–	**1 794**	(826)	-31.5%
Human Settlement Development		737	–	–	(737)	-100.0%
Department of Environmental Affairs and Development Planning		–	–	–	–	
Municipal Replacement Fund		134	–	55	(79)	-59.0%
WESGRO		–	–	–	–	
Municipal Water Resiliance Grant		1 604	–	**1 594**	(10)	-0.6%
Regional Socio Economic Project Programme		145	–	145		
Other grant providers:		–	–	–	–	
Overberg District Safety Forum Grant		–	–	–	–	
Service Seta		–	–	–		
Municipal Disaster Recovery Grant		–	–	–	–	
Total capital expenditure of Approved Roll-overs		**2 619**	–	**1 794**	**(826)**	**-31.5%**
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS		**32 705**	**90**	**18 781**	**12 708**	**38.9%**

9. CAPITAL PROGRAMME PERFORMANCE

Supporting table SC12 reconciles with table C5.

WC034 Swellendam - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M10 April

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	67	(6)	(6)	67	73	108,4%	0%
August	2 090	1 329	1 853	1 493	1 487	1 920	433	22,6%	2%
September	2 382	4 399	4 394	4 273	5 760	6 314	554	8,8%	9%
October	3 195	7 126	4 708	3 552	9 313	11 022	1 710	15,5%	15%
November	3 822	7 647	3 515	2 060	11 372	14 537	3 165	21,8%	19%
December	3 171	6 740	6 928	5 218	16 591	21 465	4 875	22,7%	27%
January	1 182	4 351	4 053	3 359	19 949	25 519	5 569	21,8%	33%
February	3 707	6 004	7 572	1 734	21 683	33 091	11 408	34,5%	36%
March	9 084	6 426	7 865	3 788	25 471	40 955	15 484	37,8%	42%
April	3 525	4 694	7 182	1 971	27 442	48 137	20 696	43,0%	45%
May	2 121	4 784	8 168	–	27 442	56 305	28 864	51,3%	45%
June	18 484	7 050	8 594	–	27 442	64 899	37 458	57,7%	45%
Total Capital expenditure	**53 010**	**61 004**	**64 899**	**27 442**					