

SWELLENDAM MUNICIPALITY



In-Year Report

Prepared in terms of the Local Government: Municipal Finance Management Act (56/2003): Municipal Budget and Reporting Regulations, Government Gazette 32141, 17 February 2009.

Monthly Budget Statement April 2020



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Glossary

Adjustments budget - Prescribed in section 28 of the MFMA. The formal means by which a municipality may revise its annual budget during the year.

Allocations - Money received from Provincial or National Government or other municipalities.

Budget - The financial plan of the Swellendam Municipality.

Budget related policy - Policy of the municipality affecting or affected by the budget, examples include tariff policy, rates policy, credit control and debt collection policy.

Capital expenditure - Spending on assets such as land, buildings and machinery. Any capital expenditure must be reflected as a non-current asset on the municipality's balance sheet.

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

DORA - Division of Revenue Act. Annual legislation that shows the total allocations made by national to provincial and local government.

Equitable Share - A general grant paid to municipalities. It is predominantly targeted to help with free basic services.

Fruitless and wasteful expenditure - Expenditure that was made in vain and would have been avoided had reasonable care been exercised.

GFS - Government Finance Statistics. An internationally recognised classification system that facilitates a comparison between municipalities.

GRAP - Generally Recognised Accounting Practice. The new standard for municipal accounting.

IDP - Integrated Development Plan. The main strategic planning document of the municipality.

MBRR - Local Government: Municipal Finance Management Act (Act 56 of 2003): Municipal budget and reporting regulations.

MFMA - Local Government: Municipal Finance Management Act (Act 56 of 2003). The principle piece of legislation relating to municipal financial management. Sometimes referred to as the Act.

MTREF - Medium Term Revenue and Expenditure Framework. A medium term financial plan, usually 3 years, based on a fixed first year and indicative further two years budget allocations. Also includes details of the previous and current years' financial position.

Operating expenditure - Spending on the day to day operations of the municipality such as salaries and wages and general expenses.

Rates - Local Government tax levied in terms of the Local Government: Municipal Property Rates Act (Act 6 of 2004). The tax is based on the assessed market value of a property. To determine the rates payable, the assessed rateable value is multiplied by the rate in the rand.

SDBIP - Service Delivery and Budget Implementation Plan. A detailed plan comprising quarterly performance targets and monthly budget estimates.

Strategic objectives - The main priorities of the Swellendam Municipality as set out in the IDP. Budgeted spending must contribute towards the achievement of the strategic objectives.

Unauthorised expenditure - Generally, is spending without, or in excess of, an approved budget.

Virement - A transfer of the budget.

Virement policy - The policy that sets out the rules for budget transfers. Virements are normally allowed within a vote. Transfers between votes must be agreed by council through an Adjustments Budget.

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

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

PART 1 – IN-YEAR REPORT

Section 1 – Mayor’s Report

1.1 In-Year Report - Monthly Budget Statement

1.1.1 Implementation of budget in terms of SDBIP

No comments apart from that already mentioned in the Executive summary of this report.

1.1.2 Other information

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

Section 2 - Resolutions

Recommended resolution to council with regard to April 2020 in-year report is:

RESOLVED

- (a) That the council take note of contents in the in-year monthly report for April 2020 as set out in the schedules contained in Section 4:
- a. Table C1 - Monthly Budget Statement Summary;
 - b. Table C2 - Monthly Budget Statement - Financial Performance Standard classification (Summary per Government Finance statistics functions and sub-functions);
 - c. Table C3 - Monthly Budget Statement - Financial Performance Standard classification (Revenue and expenditure by Municipal Vote);
 - d. Table C4 - Monthly Budget Statement - Financial Performance (Revenue by Source and Expenditure by Type);
 - e. Table C5 - Monthly Budget Statement - Capital Expenditure;
 - f. Table C6 - Monthly Budget statement - Financial Position; and
 - g. Table C7 - Monthly Budget statement - Cash Flows.
- (b) Any other resolutions required by the council.

Section 3 – Executive Summary

3.1 Introduction

Currently all the “2018/19 audited outcomes” columns reflects the amounts as per the 2018/19 audited figures. The external audit for 2018/2019 has been finalised and changes, where necessary, were made accordingly in the Section 71 report.

3.2 Financial Performance, Financial Position and Cash Flow

Section 4 of this report includes the tables with the detail figures.

3.2.1 Financial Performance

The detail of this section 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.

3.2.1.1 Overall position on the capital and operating budgets

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

Detail	Capital Expenditure R'000	Operating Income R'000	Operating Expenditure R'000
Original Budget	20 559	281 932	299 057
Adjustment Budget	26 274	291 404	314 210
Plan to Date (SDBIP)	21 895	240 753	257 882
Actual	10 446	219 979	194 945

3.2.1.2 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 the month of April is R16.533 million. The year to date revenue is R219.979 million. Refer to table C4 for more detail.

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

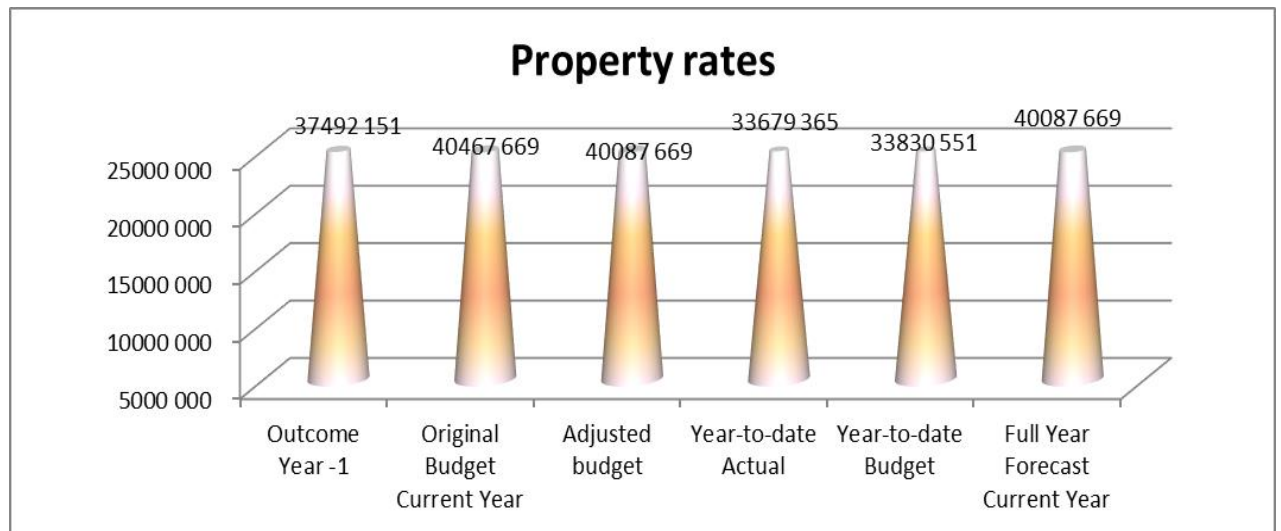


Figure 1 - Property rates

The property rates are levied on a monthly basis, except for state departments which are levied on a yearly basis. The amount raised as reflected for the actual year to date represents 84,01% of the budget amount.

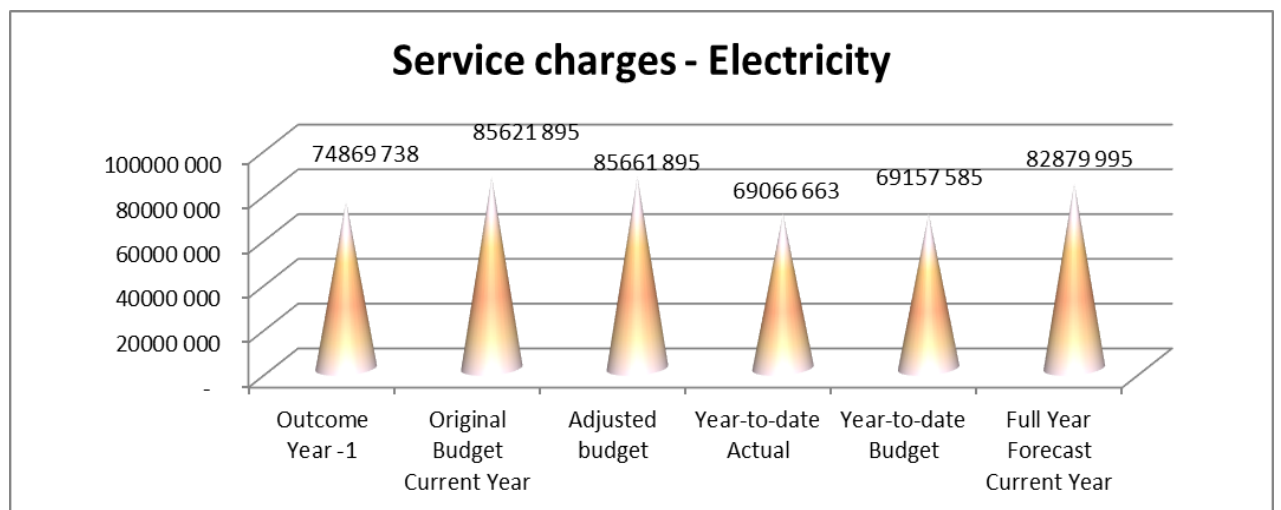


Figure 2 - Electricity service charges

The electricity amount raised as reflected for the actual year to date represents 80,63% of the budget amount. Electricity usage will increase in the coming winter months. It is however still unknown at this stage what impact COVID19 will have on the usage of electricity.

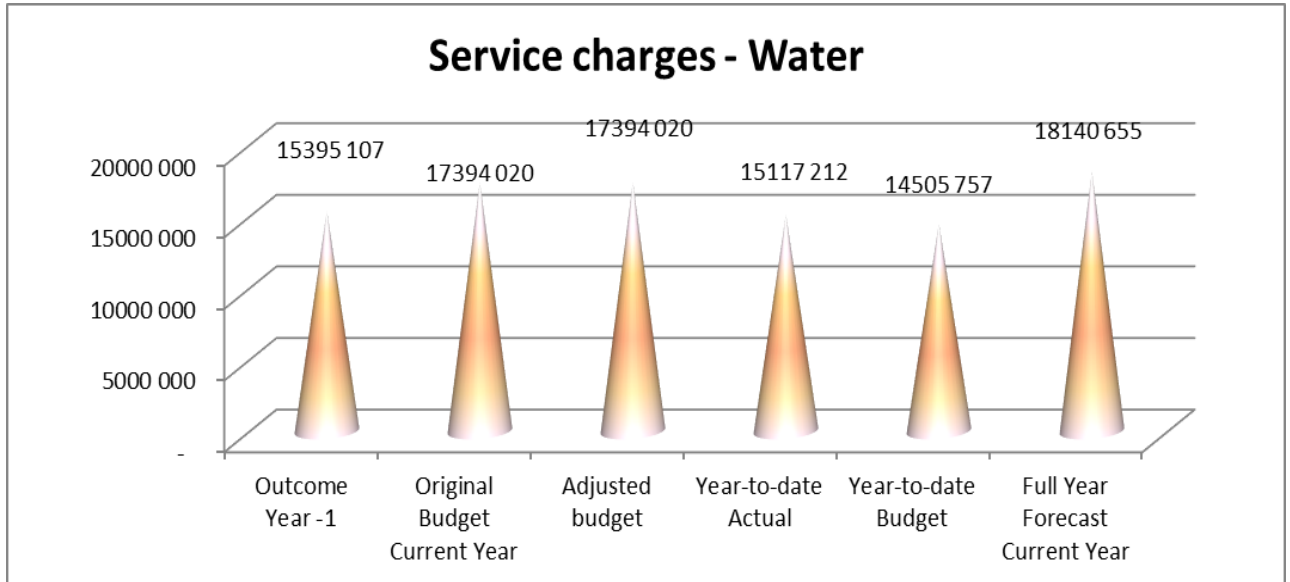


Figure 3 - Water service charges

The water amount raised as reflected for the actual year to date represents 86,91% of the budget amount. It is however still unknown at this stage what impact COVID19 will have on the usage of water.

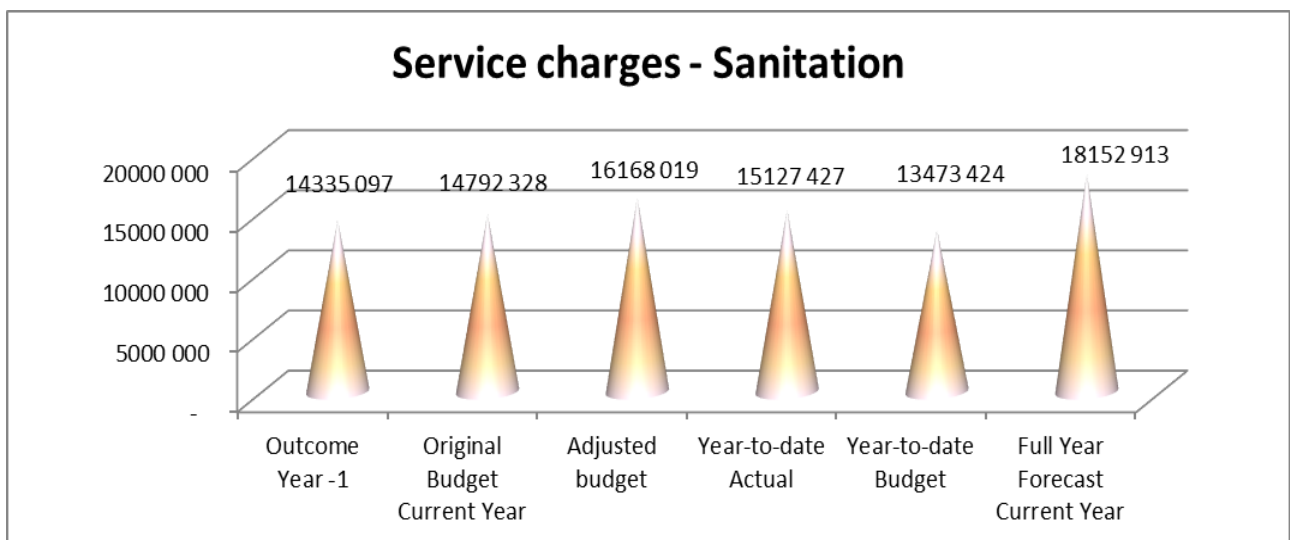


Figure 4 - Sanitation service charges

The sanitation amount raised as reflected for the actual year to date represents 93,56% of the budget amount. The sanitation levies are a very stable stream of accruals.

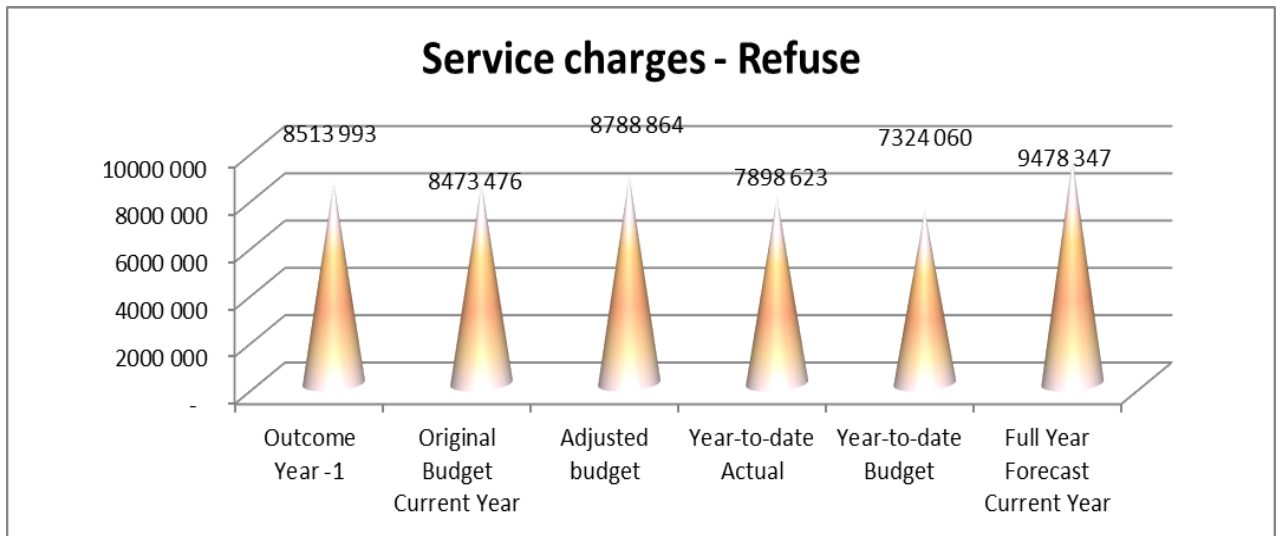


Figure 5 - Refuse removal service charges

The refuse amount raised as reflected for the actual year to date represents 89,87% of the budget amount. The refuse removal levies are also a very stable stream of accruals.

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

- **Fines, penalties and forfeits**

The adjustment budget amount for fines, penalties and forfeits is R45.514 million, whilst the year to date budget based on history is R35.035 million, whilst the year to date actual revenue is R13.459 million. This represents 29,57% of the budget amount. The reason for this adverse variance is mainly due to management decision and fines not being recognised during the COVID19 lockdown. Fines, penalties and forfeits will be updated and will be in line at the end of the financial year.

- **Other revenue**

The adjustment budget amount for other revenue is R4.174 million, whilst the year to date budget based on history is R3.481 million, whilst the year to date actual revenue is R2.342 million. This represents 56,11% of the budget amount. The reason for this adverse variance is mainly due to the fact that weighbridge fines actuals up to date of R866 104 has been moved from other revenue to

finer, but the budget of R1 300 000 is still disclosed under other revenue, which will only be corrected during the June adjustment budget. Taking into account this correction, other revenue to date is 81,49%.

3.2.1.3 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 R194.945 million, while the monthly actual amounts to R14.535 million. The total budget is R314.210 million and the year to date budget is R257.882 million which represents an under spending of 24% for the year to date.

The municipality will table an adjustment budget in terms of the Annexure to MFMA Circular nr 99 before 15 June 2020 to make provision for expenditure relating to COVID19.

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

- **Employee related cost**

The budget for employee related cost is R108.735 million of which R80.812 million has been expended and represents 74,32% of the budget amount. The adverse variance is due to vacant posts as well as other transactions which will be finalised during annual year-end processes.

- **Debt impairment**

The budget for debt impairment provision is R36.921 million of which R2.734 million has been expended and represents 7,40% of the budget amount. The total amount of debt that will be written off is uncertain at this stage; this decision will be made by council during the year. The final traffic fines amount of debt impairment will be finalised at year end.

- **Depreciation & asset impairment**

The budget for depreciation and asset impairment is R10.389 million of which R7.792 has been expended and represents 75% of the budget amount. This expenditure only occurs on a quarterly basis and will be in line at the end of each quarter.

- **Finance charges**

The budget for finance charges is R6.525 million of which R3.009 million has been expended and represents 46,11% of the budget amount. Finance charges only occur on specific due dates.

- **Bulk purchases**

The adjustment budget for bulk purchases is R67.286 million of which R48.159 million has been expended and represents 71,57% of the budget amount. Expenditure will come in line throughout the year. Furthermore invoices for bulk purchases for May and June will both reflect in June 2020.

- **Other materials**

The budget for other materials is R14.437 million of which R7.266 million has been expended and represents 50,33% of the budget amount. Expenditure will come in line during the year and due to the COVID19 lockdown there was an underspending on some of these expenditure lines up to date.

- **Contracted Services**

The budget for contracted services is R39.795 million of which R24.511 million has been expended and represents 61,59% of the budget amount. Expenditure will come in line during the year and due to the COVID19 lockdown there was an underspending on some of these expenditure lines up to date.

- **Transfers and subsidies**

The budget for transfers and subsidies is R0.360 million of which R0.145 million has been expended and represents 40,28% of the budget amount. This was mainly due to Service Level Agreements that still needs to be finalised, therefore Transfers and Grants only occur on specific due dates.

- **Other expenditure**

The budget for other materials is R24.125 million of which R16,268 million has been expended and represents 67,43% of the budget amount. Expenditure will come in line during the year and due to the COVID19 lockdown there was an underspending on some of these expenditure lines up to date.

3.2.1.4 Operating expenditure by municipal vote

Municipal Manager

The budget for Municipal Manager is R8.816 million of which R5.437 million has been expended and represents 62% of the budget amount.

Corporate services

The budget for Corporate Services is R40.932 million of which R23.063 million has been expended and represents 56% of the budget amount.

Financial services

The budget for Financial Services is R29.056 million of which R22.362 million has been expended and represents 77% of the budget amount.

Engineers services

The budget for Engineers Services is R139.204 million of which R95.454 million has been expended and represents 69% of the budget amount.

Community services

The budget for Community Services is R96.202 million of which R48.629 million has been expended and represents 51% of the budget amount.

3.2.1.5 Capital expenditure

The capital spending for the month of April amounts to R1.946 million. The adjustment budget amount for Capital Expenditure is R26.274 million of which R10.446 million has been expended and represents 40% of the budgeted amount.

We have capital commitments that amounts up to R1 763 281,31. Measures were implemented to ensure that the capital budget for 2019/2020 will be spent, excluding the expenditure on grants received for the purchase of Transnet land

as well as the new Library - Swellendam. Both of these contracts have challenges beyond the control of the municipality.

3.2.2 Financial Position

The breakdown of the financial position can be seen below:

3.2.2.1 Current assets

Cash

The actual total cash available as at 30 April 2020 amounts to R43 336 744,37.

Current liabilities

The Swellendam municipality does not make use of an overdraft facility and the short-term portion of long-term liabilities (borrowings) has not been kept in a separate account.

Trade and other payables

The trade and other payables amount to R26 326 707,99.

Breakdown	Prior year Balances	Year to date Balances
Payments received in advance	1 736 031.00	1 979 672.58
Salary control	-	-
Trade payables	20 439 986.86	1 196 962.65
Un-identified deposits	51 675.55	387 815.38
Other payables	2 120 507.00	3 255 401.44
Unspent conditional grants	7 115 532.35	19 506 855.94
Total	31 463 732.76	26 326 707.99

Payments received in advance

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

Trade payables

The trade payables account is actually in a debit balance in the general ledger. This mainly comprises out of orders received, but not yet invoiced. It consists out of payables and accruals, licenses and registration, bulk electricity, auditor general fees, salary control, bonuses.

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 the consumer debtor.

Other payables

The other payables account is actually in a credit balance in the general ledger. This comprises out of VAT received, retentions, accrued interest, prepaid electricity that was generated from revenue.

Unspent conditional grants

This consists 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.

3.2.2.2 Non-current liabilities

The value of non-current liabilities is unchanged due to the non-passing of the short-term entries. This together with the entries for the provisions will ensure that the correct in-year amounts are reflected on the Statement of Financial Position.

3.2.2.3 Liquidity ratio

Current ratio	
Total current assets	Total current liabilities
121 673 194	85 529 237
1,42	

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 ratio is greater than one and the municipality will be able to overcome its short-term debt.

3.2.2.4 Gearing ratio

Gearing ratio	
Borrowing	Net Assets
29 465 873	320 599 464
9%	

Gearing measures, the proportion of assets invested in the municipality that are financed by borrowing. The higher the level of borrowing the higher is the risks to the municipality, since the payment of interest and repayment of debts are not "optional" in the same way as dividends. 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 9%, but the municipality must ensure in the future that borrowing should be limited for revenue generated assets only.

3.2.3 Cash Flow

The detail of this section can be found in Section 4 of this report Table C7 (Financial Position). The balance at the end of the period for the Cash Flow Statement amounts to R88.139 million.

Section 4 – In-year budget statement table

4.1 Monthly budget statement

4.1.1 Table C1: Monthly Budget Statement Summary

This table provide 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	2018/19	Budget Year 2019/20							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	37 492	40 468	40 088	3 124	33 679	33 831	(151)	-0%	40 088
Service charges	113 114	126 282	128 013	11 245	107 210	104 461	2 749	3%	128 013
Investment revenue	5 033	4 166	4 966	446	4 747	4 139	608	15%	4 966
Transfers and subsidies	39 860	52 435	62 406	1 543	53 336	54 941	(1 605)	-3%	62 406
Other own revenue	50 733	58 581	55 931	176	21 007	43 382	(22 374)	-52%	55 931
Total Revenue (excluding capital transfers and contributions)	246 232	281 932	291 404	16 533	219 979	240 753	(20 773)	-9%	291 404
Employee costs	85 604	108 348	108 735	7 584	80 812	91 597	(10 786)	-12%	108 735
Remuneration of Councillors	5 103	5 594	5 637	429	4 249	3 432	817	24%	5 637
Depreciation & asset impairment	9 801	9 329	10 389	-	7 792	8 657	(865)	-10%	10 389
Finance charges	5 801	6 525	6 525	0	3 009	5 437	(2 428)	-45%	6 525
Materials and bulk purchases	76 150	88 863	81 723	4 334	55 425	65 156	(9 731)	-15%	81 723
Transfers and subsidies	1 700	2 502	360	32	145	895	(751)	-84%	360
Other expenditure	61 478	77 896	100 841	2 157	43 514	82 706	(39 193)	-47%	100 841
Total Expenditure	245 638	299 057	314 210	14 535	194 945	257 882	(62 937)	-24%	314 210
Surplus/(Deficit)	594	(17 125)	(22 806)	1 998	25 035	(17 129)	42 164	-246%	(22 806)
Transfers and subsidies - capital (monetary allocations)	13 350	15 222	20 937	1 541	7 880	18 526	(10 646)	-57%	20 937
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	13 944	(1 904)	(1 869)	3 539	32 915	1 397	31 518	2256%	(1 869)
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	13 944	(1 904)	(1 869)	3 539	32 915	1 397	31 518	2256%	(1 869)
Capital expenditure & funds sources									
Capital expenditure	16 985	20 559	26 274	1 946	10 446	21 895	(11 449)	-52%	26 274
Capital transfers recognised	11 550	15 222	20 937	1 541	7 880	17 448	(9 568)	-55%	20 937
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	5 435	5 337	5 337	405	2 566	4 447	(1 881)	-42%	5 337
Total sources of capital funds	16 985	20 559	26 274	1 946	10 446	21 895	(11 449)	-52%	26 274
Financial position									
Total current assets	101 821	59 838	86 231	-	121 673	-	-	-	86 231
Total non current assets	331 902	346 405	347 787	-	337 563	-	-	-	347 787
Total current liabilities	48 074	57 385	49 009	-	85 529	-	-	-	49 009
Total non current liabilities	97 965	81 541	99 193	-	53 107	-	-	-	99 193
Community wealth/Equity	287 685	267 318	285 815	-	320 599	-	-	-	285 815
Cash flows									
Net cash from (used) operating	27 798	12 110	16 513	(429)	24 586	13 760	(10 826)	-79%	16 513
Net cash from (used) investing	(15 437)	(19 559)	(25 274)	(1 946)	(9 702)	(21 062)	(11 359)	54%	(25 274)
Net cash from (used) financing	(2 813)	(3 849)	(4 482)	10	(1 690)	(3 735)	(2 045)	55%	201
Cash/cash equivalents at the month/year end	74 945	27 853	61 702	-	88 139	63 909	(24 231)	-38%	66 385
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	15 990	1 724	789	518	493	543	2 639	13 162	35 858
Creditors Age Analysis									
Total Creditors	1 174	-	-	-	-	-	-	-	1 174

MONTHLY BUDGET STATEMENT FOR APRIL

2020

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	2018/19	Budget Year 2019/20							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
<i>Governance and administration</i>		75 563	94 966	96 291	5 135	83 777	84 331	(554)	-1%	96 291
Executive and council		29 431	33 274	33 749	10	32 855	30 397	2 458	8%	33 749
Finance and administration		46 132	61 692	62 542	5 125	50 922	53 934	(3 012)	-6%	62 542
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		67 564	70 705	82 381	976	34 577	65 772	(31 195)	-47%	82 381
Community and social services		5 895	9 163	10 431	411	4 852	8 695	(3 844)	-44%	10 431
Sport and recreation		933	1 110	1 110	1	798	942	(144)	-15%	1 110
Public safety		59 114	53 033	50 069	4	16 094	38 825	(22 731)	-59%	50 069
Housing		1 622	7 400	20 771	560	12 833	17 309	(4 476)	-26%	20 771
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		1 229	1 076	1 026	25	850	855	(5)	-1%	1 026
Planning and development		1 178	1 017	967	25	803	806	(3)	0%	967
Road transport		52	58	58	-	46	48	(2)	-4%	58
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		115 225	130 407	132 643	11 939	108 656	108 321	334	0%	132 643
Energy sources		76 929	89 704	89 774	7 619	70 440	72 587	(2 146)	-3%	89 774
Water management		15 395	17 394	17 854	1 429	15 122	14 889	233	2%	17 854
Waste water management		14 387	14 835	16 226	2 099	15 194	13 522	1 673	12%	16 226
Waste management		8 514	8 473	8 789	791	7 899	7 324	575	8%	8 789
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	259 581	297 154	312 341	18 074	227 859	259 279	(31 420)	-12%	312 341
Expenditure - Functional										
<i>Governance and administration</i>		57 054	88 250	89 004	4 634	58 288	73 239	(14 951)	-20%	89 004
Executive and council		18 450	28 962	29 710	1 091	13 997	23 509	(9 512)	-40%	29 710
Finance and administration		37 291	57 834	57 795	3 418	43 167	48 454	(5 287)	-11%	57 795
Internal audit		1 312	1 453	1 498	126	1 123	1 275	(152)	-12%	1 498
<i>Community and public safety</i>		69 620	66 578	75 762	2 222	35 985	63 221	(27 236)	-43%	75 762
Community and social services		9 854	7 226	7 399	433	5 428	6 195	(767)	-12%	7 399
Sport and recreation		9 664	11 832	11 748	646	8 028	9 825	(1 797)	-18%	11 748
Public safety		46 767	38 225	38 392	436	8 143	31 980	(23 837)	-75%	38 392
Housing		3 335	9 294	18 223	707	14 386	15 222	(836)	-5%	18 223
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		20 036	22 499	24 195	991	16 556	20 115	(3 558)	-18%	24 195
Planning and development		3 953	5 287	5 219	317	3 544	4 328	(784)	-18%	5 219
Road transport		16 083	17 212	18 976	674	13 012	15 786	(2 774)	-18%	18 976
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		97 738	120 460	124 378	6 676	83 396	100 581	(17 185)	-17%	124 378
Energy sources		67 284	82 363	82 996	4 850	57 971	66 331	(8 361)	-13%	82 996
Water management		9 821	11 277	13 032	570	7 759	10 573	(2 815)	-27%	13 032
Waste water management		13 514	17 233	18 016	830	11 528	15 059	(3 530)	-23%	18 016
Waste management		7 119	9 588	10 335	426	6 138	8 618	(2 480)	-29%	10 335
<i>Other</i>		1 191	1 271	871	13	719	726	(7)	-1%	871
Total Expenditure - Functional	3	245 638	299 057	314 210	14 535	194 945	257 882	(62 937)	-24%	314 210
Surplus/ (Deficit) for the year		13 944	(1 904)	(1 869)	3 539	32 915	1 397	31 518	2256%	(1 869)

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.

MONTHLY BUDGET STATEMENT FOR APRIL

2020

4.1.3 Table C3: Monthly Budget Statement - Financial

The budget is approved by council on the municipal vote level. The municipal votes reflect the organisational structure of the municipality. As part of Table C3, the sub-votes are also included.

WC034 Swellendam - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - A - M10 April

Vote Description	Ref	2018/19	Budget Year 2019/20							
		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		6	379	791	6	210	659	(449)	-68%	791
1.1 - Municipal Manager		6	379	791	6	210	659	(449)	-68%	791
1.2 - Tourism		-	-	-	-	-	-	-	-	-
1.3 - Local Economic Development		-	-	-	-	-	-	-	-	-
1.4 - IDP		-	-	-	-	-	-	-	-	-
1.5 - Internal Audit		-	-	-	-	-	-	-	-	-
Vote 2 - Corporate Services		30 821	33 923	34 171	48	33 577	30 749	2 828	9%	34 171
2.1 - Building Control		838	777	677	22	523	564	(42)	-7%	677
2.2 - Corporate Services		217	-	236	20	122	196	(74)	-38%	236
2.3 - Council General		29 425	32 895	32 958	4	32 645	29 738	2 907	10%	32 958
2.4 - Human Resources		-	-	-	-	-	-	-	-	-
2.5 - Town Planning		340	241	291	2	281	242	39	16%	291
2.6 - Rented Buildings		1	10	10	0	7	9	(2)	-25%	10
2.7 - Office Buildings		-	-	-	-	-	-	-	-	-
Vote 3 - Financial Services		45 914	48 089	48 691	3 906	41 097	41 146	(49)	0%	48 691
3.1 - Financial Services		45 914	48 089	48 691	3 906	41 097	41 146	(49)	0%	48 691
3.2 - Stores		-	-	-	-	-	-	-	-	-
3.3 - Budget and Treasury Office		-	-	-	-	-	-	-	-	-
3.4 - Supply Chain Management		-	-	-	-	-	-	-	-	-
3.5 - Information Technology		-	-	-	-	-	-	-	-	-
Vote 4 - Engineers Services		120 104	135 549	137 470	12 346	110 450	113 589	(3 139)	-3%	137 470
4.1 - Electricity		76 929	89 704	89 774	7 619	70 440	72 587	(2 146)	-3%	89 774
4.2 - Engineers Services		13 342	13 558	13 558	1 198	9 646	12 926	(3 280)	-25%	13 558
4.3 - Main Roads		46	50	50	-	40	42	(2)	-4%	50
4.4 - Workshop Fleet		-	-	-	-	-	-	-	-	-
4.5 - Sewerage		14 361	14 827	16 203	2 099	15 165	13 503	1 662	12%	16 203
4.6 - Stormwater		26	8	23	-	30	19	11	55%	23
4.7 - Street Lights		-	-	-	-	-	-	-	-	-
4.8 - Streets		5	8	8	-	6	7	(0)	-5%	8
4.9 - Water		15 395	17 394	17 854	1 429	15 122	14 506	616	4%	17 854
Vote 5 - Community Services		62 737	79 214	91 218	1 768	42 526	73 136	(30 610)	-42%	91 218
5.1 - Caravan Park		931	942	942	1	710	785	(76)	-10%	942
5.2 - Cemeteries		64	57	47	1	37	39	(2)	-5%	47
5.3 - Community Services		56	35	48	2	51	40	10	26%	48
5.4 - Library		5 008	8 498	9 625	373	4 232	8 021	(3 789)	-47%	9 625
5.5 - Parks		-	-	-	-	-	-	-	-	-
5.6 - Pound		14	16	3	-	1	2	(1)	-29%	3
5.7 - Refuse		8 514	8 473	8 789	791	7 899	7 324	575	8%	8 789
5.8 - Sports and Recreation		2	167	167	0	88	157	(68)	-44%	167
5.9 - Traffic		45 759	53 017	50 067	4	16 092	38 823	(22 731)	-59%	50 067
5.10 - Housing		1 622	7 400	20 771	560	12 833	17 309	(4 476)	-26%	20 771
5.11 - Commonage		-	-	-	-	-	-	-	-	-
5.12 - Halls		170	140	140	-	102	119	(17)	-14%	140
5.13 - Thusong Multipurpose Center		597	468	619	38	480	516	(36)	-7%	619
5.14 - Licensing		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	259 581	297 154	312 341	18 074	227 859	258 279	(31 420)	-12%	312 341

WC034 Swellendam - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - A - M10 April

Vote Description	Ref	2018/19	Budget Year 2019/20							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Expenditure by Vote	1									
Vote 1 - Municipal Manager		6 584	8 935	8 816	555	5 437	7 438	(2 001)	-27%	8 816
1.1 - Municipal Manager		3 774	5 838	6 073	392	3 324	5 134	(1 810)	-35%	6 073
1.2 - Tourism		1 191	1 271	871	13	719	726	(7)	-1%	871
1.3 - Local Economic Development		10	17	17	-	1	6	(5)	-82%	17
1.4 - IDP		297	357	357	25	270	297	(28)	-9%	357
1.5 - Internal Audit		1 312	1 453	1 498	126	1 123	1 275	(152)	-12%	1 498
Vote 2 - Corporate Services		30 281	40 255	40 932	1 757	23 063	32 971	(9 908)	-30%	40 932
2.1 - Building Control		14	54	54	0	0	33	(33)	-99%	54
2.2 - Corporate Services		8 437	8 146	8 453	508	6 222	7 197	(975)	-14%	8 453
2.3 - Council General		14 676	23 125	23 637	699	10 673	18 375	(7 702)	-42%	23 637
2.4 - Human Resources		3 195	3 551	3 451	249	2 643	2 920	(276)	-9%	3 451
2.5 - Town Planning		3 632	4 860	4 792	292	3 273	3 992	(719)	-18%	4 792
2.6 - Rented Buildings		-	11	11	-	-	8	(8)	-100%	11
2.7 - Office Buildings		327	509	534	8	251	445	(194)	-44%	534
Vote 3 - Financial Services		24 411	28 873	29 056	1 677	22 362	24 233	(1 871)	-8%	29 056
3.1 - Financial Services		18 805	21 969	22 177	1 293	16 911	18 426	(1 516)	-8%	22 177
3.2 - Stores		449	502	505	37	399	425	(26)	-6%	505
3.3 - Budget and Treasury Office		565	1 171	1 187	90	972	1 012	(40)	-4%	1 187
3.4 - Supply Chain Management		2 046	2 442	2 348	170	1 819	1 987	(168)	-8%	2 348
3.5 - Information Technology		2 545	2 788	2 839	86	2 260	2 382	(121)	-5%	2 839
Vote 4 - Engineers Services		109 187	134 750	139 204	7 450	95 454	112 968	(17 514)	-16%	139 204
4.1 - Electricity		65 547	80 037	80 644	4 726	56 429	64 468	(8 039)	-12%	80 644
4.2 - Engineers Services		8 222	11 219	10 834	635	7 770	9 090	(1 320)	-15%	10 834
4.3 - Main Roads		46	63	68	-	40	57	(17)	-30%	68
4.4 - Workshop Fleet		748	1 205	1 210	63	963	1 015	(52)	-5%	1 210
4.5 - Sewerage		8 845	11 505	12 349	496	7 271	10 281	(3 009)	-29%	12 349
4.6 - Stormwater		4 668	5 728	5 667	334	4 257	4 778	(521)	-11%	5 667
4.7 - Street Lights		1 738	2 238	2 263	124	1 541	1 794	(252)	-14%	2 263
4.8 - Streets		9 553	11 479	13 137	502	9 423	10 912	(1 489)	-14%	13 137
4.9 - Water		9 821	11 277	13 032	570	7 759	10 573	(2 815)	-27%	13 032
Vote 5 - Community Services		75 176	86 243	96 202	3 096	48 629	80 272	(31 643)	-39%	96 202
5.1 - Caravan Park		1 263	1 564	1 579	84	1 086	1 313	(226)	-17%	1 579
5.2 - Cemeteries		87	146	128	-	55	104	(49)	-47%	128
5.3 - Community Services		3 345	3 858	3 800	277	2 804	3 187	(383)	-12%	3 800
5.4 - Library		4 936	5 463	5 452	342	4 086	4 571	(485)	-11%	5 452
5.5 - Parks		7 950	9 700	9 645	562	6 729	8 076	(1 347)	-17%	9 645
5.6 - Pound		9	13	6	-	2	5	(3)	-68%	6
5.7 - Refuse		7 119	9 588	10 335	426	6 138	8 618	(2 480)	-29%	10 335
5.8 - Sports and Recreation		451	568	524	0	213	436	(223)	-51%	524
5.9 - Traffic		45 020	38 213	38 387	436	8 142	31 975	(23 834)	-75%	38 387
5.10 - Housing		3 335	9 294	18 223	707	14 386	15 222	(836)	-5%	18 223
5.11 - Commonage		174	463	446	-	152	359	(207)	-58%	446
5.12 - Halls		900	997	1 121	49	800	940	(139)	-15%	1 121
5.13 - Thusong Multipurpose Center		585	621	698	43	486	580	(93)	-16%	698
5.14 - Licensing		-	5 758	5 859	171	3 550	4 887	(1 337)	-27%	5 859
Total Expenditure by Vote	2	245 638	299 057	314 210	14 535	194 945	257 882	(62 937)	-24%	314 210
Surplus/ (Deficit) for the year	2	13 944	(1 904)	(1 869)	3 539	32 915	1 397	31 518	2256%	(1 869)

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 revenue is specifically set out by source due to the fact that council approves the revenue budget by source and the expenditure budget by vote.

WC034 Swellendam - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M10 April

Description	Ref	Budget Year 2019/20								
		2018/19 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue By Source										
Property rates		37 492	40 468	40 088	3 124	33 679	33 831	(151)	0%	40 088
Service charges - electricity revenue		74 870	85 622	85 662	6 925	69 067	69 158	(91)	0%	85 662
Service charges - water revenue		15 395	17 394	17 394	1 429	15 117	14 506	611	4%	17 394
Service charges - sanitation revenue		14 335	14 792	16 168	2 099	15 127	13 473	1 654	12%	16 168
Service charges - refuse revenue		8 514	8 473	8 789	791	7 899	7 324	575	8%	8 789
Rental of facilities and equipment		742	621	691	38	591	579	13	2%	691
Interest earned - external investments		5 033	4 166	4 966	446	4 747	4 139	608	15%	4 966
Interest earned - outstanding debtors		991	1 110	1 200	94	1 136	1 000	136	14%	1 200
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		42 356	48 514	45 514	(0)	13 459	35 035	(21 577)	-62%	45 514
Licences and permits		1 451	1 365	1 372	4	1 169	1 137	32	3%	1 372
Agency services		2 102	1 917	1 980	-	1 567	1 650	(83)	-5%	1 980
Transfers and subsidies		39 860	52 435	62 406	1 543	53 336	54 941	(1 605)	-3%	62 406
Other revenue		3 072	4 054	4 174	40	2 342	3 481	(1 139)	-33%	4 174
Gains on disposal of PPE		19	1 000	1 000	-	744	500	244	49%	1 000
Total Revenue (excluding capital transfers and contributions)		246 232	281 932	291 404	16 533	219 979	240 753	(20 773)	-9%	291 404
Expenditure By Type										
Employee related costs		85 604	108 348	108 735	7 584	80 812	91 597	(10 786)	-12%	108 735
Remuneration of councillors		5 103	5 594	5 637	429	4 249	3 432	817	24%	5 637
Debt impairment		35 332	34 238	36 921	-	2 734	30 768	(28 033)	-91%	36 921
Depreciation & asset impairment		9 801	9 329	10 389	-	7 792	8 657	(865)	-10%	10 389
Finance charges		5 801	6 525	6 525	0	3 009	5 437	(2 428)	-45%	6 525
Bulk purchases		55 676	67 286	67 286	4 075	48 159	53 227	(5 068)	-10%	67 286
Other materials		20 474	21 577	14 437	258	7 266	11 929	(4 664)	-39%	14 437
Contracted services		13 207	24 090	39 795	1 418	24 511	32 279	(7 768)	-24%	39 795
Transfers and subsidies		1 700	2 502	360	32	145	895	(751)	-84%	360
Other expenditure		12 939	19 567	24 125	739	16 268	19 659	(3 391)	-17%	24 125
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-
Total Expenditure		245 638	299 057	314 210	14 535	194 945	257 882	(62 937)	-24%	314 210
Surplus/(Deficit)										
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		594	(17 125)	(22 806)	1 998	25 035	(17 129)	42 164	-246%	(22 806)
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		13 350	15 222	20 937	1 541	7 880	18 526	(10 646)	-57%	20 937
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		13 944	(1 904)	(1 869)	3 539	32 915	1 397			(1 869)
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		13 944	(1 904)	(1 869)	3 539	32 915	1 397			(1 869)
Attributable to minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		13 944	(1 904)	(1 869)	3 539	32 915	1 397			(1 869)
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		13 944	(1 904)	(1 869)	3 539	32 915	1 397			(1 869)

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	2018/19	Budget Year 2019/20							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 2 - Corporate Services		-	-	-	-	-	-	-	-	-
Vote 3 - Financial Services		-	-	-	-	-	-	-	-	-
Vote 4 - Engineers Services		11 066	12 470	12 470	1 541	7 805	10 391	(2 587)	-25%	12 470
Vote 5 - Community Services		-	2 609	3 478	-	-	2 899	(2 899)	-100%	3 478
Total Capital Multi-year expenditure	4,7	11 066	15 078	15 948	1 541	7 805	13 290	(5 485)	-41%	15 948
Single Year expenditure appropriation	2									
Vote 1 - Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 2 - Corporate Services		-	105	100	7	80	84	(4)	-4%	100
Vote 3 - Financial Services		2 435	950	950	1	560	792	(232)	-29%	950
Vote 4 - Engineers Services		3 203	4 091	4 506	397	1 854	3 755	(1 901)	-51%	4 506
Vote 5 - Community Services		281	334	4 770	-	148	3 975	(3 827)	-96%	4 770
Total Capital single-year expenditure	4	5 919	5 480	10 326	405	2 642	8 605	(5 963)	-69%	10 326
Total Capital Expenditure		16 985	20 559	26 274	1 946	10 446	21 895	(11 449)	-52%	26 274
Capital Expenditure - Functional Classification										
Governance and administration		2 435	1 181	1 328	8	617	1 107	(489)	-44%	1 328
Executive and council		-	6	5	-	4	4	1	17%	5
Finance and administration		2 435	1 175	1 323	8	613	1 103	(490)	-44%	1 323
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		281	2 943	8 248	-	148	6 874	(6 725)	-98%	8 248
Community and social services		281	2 729	3 598	-	63	2 999	(2 936)	-98%	3 598
Sport and recreation		-	193	193	-	75	161	(86)	-53%	193
Public safety		-	21	11	-	10	9	2	17%	11
Housing		-	-	4 446	-	-	3 705	(3 705)	-100%	4 446
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		4 451	6 125	6 888	427	5 955	5 740	215	4%	6 888
Planning and development		-	30	27	-	26	22	4	20%	27
Road transport		4 451	6 095	6 862	427	5 929	5 718	211	4%	6 862
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		9 818	10 310	9 810	1 511	3 725	8 175	(4 450)	-54%	9 810
Energy sources		2 215	3 439	2 609	603	1 105	2 174	(1 069)	-49%	2 609
Water management		5 874	5 664	6 194	766	1 742	5 162	(3 420)	-66%	6 194
Waste water management		1 729	1 207	1 007	142	878	839	39	5%	1 007
Waste management		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	16 985	20 559	26 274	1 946	10 446	21 895	(11 449)	-52%	26 274
Funded by:										
National Government		11 550	12 470	12 470	1 541	7 805	10 391	(2 587)	-25%	12 470
Provincial Government		-	2 752	8 467	-	75	7 056	(6 981)	-99%	8 467
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		11 550	15 222	20 937	1 541	7 880	17 448	(9 568)	-55%	20 937
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		5 435	5 337	5 337	405	2 566	4 447	(1 881)	-42%	5 337
Total Capital Funding		16 985	20 559	26 274	1 946	10 446	21 895	(11 449)	-52%	26 274

4.1.6 Table C6: Monthly Budget Statement – Financial Position

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

Description	Ref	2018/19	Budget Year 2019/20			Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	
R thousands	1					
ASSETS						
Current assets						
Cash		74 945	27 853	61 702	41 001	61 702
Call investment deposits		-	-	-	46 422	-
Consumer debtors		9 113	8 932	9 137	13 528	9 137
Other debtors		14 205	12 779	11 645	17 243	11 645
Current portion of long-term receivables		-	-	-	30	-
Inventry		3 559	10 274	3 747	3 449	3 747
Total current assets		101 821	59 838	86 231	121 673	86 231
Non current assets						
Long-term receivables		-	-	-	2 319	-
Investments		-	-	-	716	-
Investment property		17 190	24 886	17 092	17 116	17 092
Investments in Associate		-	-	-	-	-
Property, plant and equipment		314 009	316 518	330 068	316 791	330 068
Biological		-	-	-	-	-
Intangible		506	586	430	449	430
Other non-current assets		198	4 416	198	171	198
Total non current assets		331 902	346 405	347 787	337 563	347 787
TOTAL ASSETS		433 723	406 244	434 018	459 236	434 018
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Borrowing		-	2 276	2 827	2 827	2 827
Consumer deposits		2 514	2 570	2 715	2 734	2 715
Trade and other payables		31 472	24 031	29 898	26 327	29 898
Provisions		14 088	28 508	13 569	53 641	13 569
Total current liabilities		48 074	57 385	49 009	85 529	49 009
Non current liabilities						
Borrowing		28 523	24 664	24 426	26 639	24 426
Provisions		69 442	56 877	74 767	26 468	74 767
Total non current liabilities		97 965	81 541	99 193	53 107	99 193
TOTAL LIABILITIES		146 039	138 925	148 202	138 636	148 202
NET ASSETS	2	287 685	267 318	285 815	320 599	285 815
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		276 290	264 678	274 421	309 205	274 421
Reserves		11 395	2 640	11 395	11 395	11 395
TOTAL COMMUNITY WEALTH/EQUITY	2	287 685	267 318	285 815	320 599	285 815

4.1.7 Table C7: Monthly Budget Statement - Cash Flow

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

Description	Ref	2018/19	Budget Year 2019/20							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		37 239	39 685	39 286	3 180	30 631	32 738	(2 107)	-6%	39 286
Service charges		110 623	123 839	125 453	10 537	99 998	104 544	(4 549)	-4%	125 453
Other revenue		18 902	25 416	22 731	82	12 406	18 942	(6 537)	-35%	22 731
Government - operating		42 926	52 435	62 406	500	57 765	52 005	5 760	11%	62 406
Government - capital		12 127	15 222	20 937	-	16 090	17 448	(1 358)	-8%	20 937
Interest		5 866	5 276	6 142	457	4 780	5 119	(339)	-7%	6 142
Dividends		-	-	-	-	-	-	-		-
Payments										
Suppliers and employees		(195 257)	(241 712)	(256 484)	(15 153)	(193 927)	(213 737)	(19 810)	9%	(256 484)
Finance charges		(2 928)	(5 549)	(3 598)	(0)	(3 009)	(2 998)	11	0%	(3 598)
Transfers and Grants		(1 700)	(2 502)	(360)	(32)	(145)	(300)	(155)	52%	(360)
NET CASH FROM/(USED) OPERATING ACTIVITIES		27 798	12 110	16 513	(429)	24 586	13 760	(10 826)	-79%	16 513
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		313	1 000	1 000	-	744	833	(89)	-11%	1 000
Decrease (Increase) in non-current debtors		-	-	-	-	-	-	-		-
Decrease (increase) other non-current receivables		-	-	-	-	-	-	-		-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-		-
Payments										
Capital assets		(15 749)	(20 559)	(26 274)	(1 946)	(10 446)	(21 895)	(11 449)	52%	(26 274)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(15 437)	(19 559)	(25 274)	(1 946)	(9 702)	(21 062)	(11 359)	54%	(25 274)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		-	-	-	-	-	-	-		-
Increase (decrease) in consumer deposits		269	190	201	10	220	168	53	31%	201
Payments										
Repayment of borrowing		(3 082)	(4 039)	(4 683)	-	(1 910)	(3 903)	(1 992)	51%	-
NET CASH FROM/(USED) FINANCING ACTIVITIES		(2 813)	(3 849)	(4 482)	10	(1 690)	(3 735)	(2 045)	55%	201
NET INCREASE/ (DECREASE) IN CASH HELD		9 549	(11 298)	(13 244)	(2 365)	13 194	(11 036)			(8 560)
Cash/cash equivalents at beginning:		65 396	39 151	74 945		74 945	74 945			74 945
Cash/cash equivalents at month/year end:		74 945	27 853	61 702		88 139	63 909			66 385

PART 2 – SUPPORTING DOCUMENTATION

Section 5–Debtors' analysis

5.1 Supporting table SC3

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

Description	NT Code	Budget Year 2019/20									Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total			
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	3	1	0	0	1	0	14	679	699	694	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	6 551	276	108	30	22	28	112	911	8 037	1 103	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	6 322	790	340	233	207	204	871	3 410	12 377	4 926	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	2 093	369	181	126	124	127	671	2 336	6 027	3 384	-	-
Receivables from Exchange Transactions - Waste Management	1600	1 337	223	112	78	78	78	419	1 522	3 847	2 175	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	29	5	0	0	2	2	11	43	92	58	-	-
Interest on Arrear Debtor Accounts	1810	32	10	16	15	21	43	266	3 142	3 544	3 487	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	(376)	51	32	36	38	60	275	1 118	1 235	1 528	-	-
Total By Income Source	2000	15 990	1 724	789	518	493	543	2 639	13 162	35 858	17 354	-	-
2018/19 - totals only													
Debtors Age Analysis By Customer Group													
Organs of State	2200	295	38	13	10	10	8	41	207	622	276	-	-
Commercial	2300	7 234	247	121	29	20	17	93	441	8 202	600	-	-
Households	2400	7 006	1 247	589	428	413	479	2 280	10 884	23 324	14 483	-	-
Other	2500	1 456	193	66	51	50	39	225	1 631	3 709	1 995	-	-
Total By Customer Group	2600	15 990	1 724	789	518	493	543	2 639	13 162	35 858	17 354	-	-

Table SC3 is the only debtors report required by the MBRR.

The age analysis includes all debtor accounts from the billing module. This only includes debtor amounts that originated from a billing perspective.

Section 6–Creditors' analysis

6.1 Supporting table SC4

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

Description	NT Code	Budget Year 2019/20									Total	Prior year totals for chart (same period)
		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			
R thousands												
Creditors Age Analysis By Customer Type												
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-	-	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	601	-	-	-	-	-	-	-	-	601	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	573	-	-	-	-	-	-	-	-	573	-
Auditor General	0800	-	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	1 174	-	-	-	-	-	-	-	-	1 174	-

Section 7–Investment portfolio analysis

7.1 Supporting table SC5

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

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
		Yrs/Months												
R thousands														
Municipality														
Investec		1 Month	32 Days	Yes	Fixed	4,78	None	N/A	22/05/2020	12 032	17	(32)	-	12 017
Investec		0	Call	Yes	Fixed	6,1	None	N/A	-	5 174	19	-	-	5 193
Nedbank		1 Month	32 Days	Yes	Fixed	5,07	None	N/A	22/05/2020	12 030	18	(30)	-	12 018
Standard Bank		1 Month	32 Days	Yes	Fixed	5,1	None	N/A	22/05/2020	12 000	-	-	-	12 000
Standard Bank		0	Call	Yes	Fixed	6,35	None	N/A	-	5 173	20	-	-	5 193
Absa Bank		6 Months	6 Months	Yes	Fixed	7,1	None	N/A	18/06/2020	708	8	-	-	716
Municipality sub-total										47 116	83	(62)	-	47 137
Entities														
-		-	-	-	-	-	-	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-	-	-	-	-	-
Entities sub-total										-	-	-	-	-
TOTAL INVESTMENTS AND INTEREST	2									47 116	83	(62)	-	47 137

Section 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 - M10 April

Description	Ref	2018/19	Budget Year 2019/20							
		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:		34 348	37 420	37 420	-	37 420	35 960	-		37 420
Equitable share and related		29 001	31 579	31 579	-	31 579	31 579	-		31 579
Expanded public works programme integrated grant for municipalities		1 266	1 604	1 604	-	1 604	1 203			1 604
Municipal Infrastructure Grant		2 050	2 076	2 076	-	2 076	1 557			2 076
Integrated National Electrification Programme (municipal) grant		261	391	391	-	391	293			391
Local government financial management grant		1 770	1 770	1 770	-	1 770	1 328			1 770
Municipal Systems Improvement	3	-	-	-	-	-	-	-		-
Other transfers and grants [insert description]		-	-	-	-	-	-	-		-
Provincial Government:		8 577	15 015	23 088	500	20 345	17 316	-		15 015
Graduate Grant		72	-	-	-	-	-	-		-
Western Cape Financial Management Capacity Grant		240	379	379	-	379	284			379
Western Cape Financial Management Support Grant of transport infrastructure		330	330	330	-	330	248			330
SETA		49	50	50	-	50	38			50
Maintenance of Water Supply Infrastructure		190	-	236	-	236	177			-
Municipal Electrical Master Plan Grant		98	-	-	-	-	-			-
Community Library Service Grant		-	1 000	1 000	-	1 000	750			1 000
Human Settlement Development (Beneficiaries)		-	391	522	-	522	391			391
Development of Sports and Recreation Facilities		2 462	7 400	15 007	-	11 863	11 255			7 400
Thusong Services Centre Grant		-	22	22	-	22	16			22
Library Service Grant		110	-	-	-	-	-			-
Local Government Support Grant		5 026	5 443	5 443	-	5 443	4 082			5 443
Local Government Internship Grant		-	-	-	500	500	-			-
WESGRO		-	-	-	-	-	-			-
Tourism		-	-	100	-	-	75			-
Other transfers and grants [insert description]		-	-	-	-	-	-			-
District Municipality:		-	-	-	-	-	-	-		-
[insert description]		-	-	-	-	-	-	-		-
Other grant providers:		-	-	-	-	-	-	-		-
[insert description]		-	-	-	-	-	-	-		-
[insert description]		-	-	-	-	-	-	-		-
[insert description]		-	-	-	-	-	-	-		-
Total Operating Transfers and Grants	5	42 925	52 435	60 508	500	57 765	53 276	-		52 435
Capital Transfers and Grants										
National Government:		11 475	12 470	12 470	-	12 469	9 352	2 465	26,4%	12 470
Municipal Infrastructure Grant		9 736	9 861	9 861	-	9 861	7 396	2 465	33,3%	9 861
Integrated National Electrification Programme (municipal) grant		1 739	2 609	2 609	-	2 608	1 957			2 609
Human Settlement Development		-	-	-	-	-	-			-
Community Library Service Grant		-	-	-	-	-	-			-
Development of Sport and Recreational Facilities		-	-	-	-	-	-			-
WESGRO		-	-	-	-	-	-			-
Maintenance of Water Supply Infrastructure		-	-	-	-	-	-			-
Other capital transfers [insert description]		-	-	-	-	-	-			-
Provincial Government:		652	2 752	3 622	-	3 621	2 716	905	33,3%	2 752
Human Settlement Development		-	-	-	-	-	-			-
Community Library Service Grant		-	2 609	3 478	-	3 478	2 609			2 609
Development of Sports and Recreation Facilities		-	143	143	-	143	108			143
WESGRO		-	-	-	-	-	-			-
Service Delivery and Capacity Building Grant		652	-	-	-	-	-			-
District Municipality:		-	-	-	-	-	-	-		-
[insert description]		-	-	-	-	-	-	-		-
Other grant providers:		-	-	-	-	-	-	-		-
[insert description]		-	-	-	-	-	-	-		-
[insert description]		-	-	-	-	-	-	-		-
[insert description]		-	-	-	-	-	-	-		-
[insert description]		-	-	-	-	-	-	-		-
[insert description]		-	-	-	-	-	-	-		-
[insert description]		-	-	-	-	-	-	-		-
[insert description]		-	-	-	-	-	-	-		-
Total Capital Transfers and Grants	5	12 127	15 222	16 091	-	16 090	12 069	3 370	27,9%	15 222
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	55 052	67 657	76 600	500	73 855	65 344	3 370	5,2%	67 657

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	2018/19	Budget Year 2019/20							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		34 079	37 420	37 420	3 016	30 404	35 960	(5 556)	-15,5%	37 420
Equitable share and related		29 001	31 579	31 579	2 631	26 310	31 579	(5 269)	-16,7%	31 579
Expanded public works programme integrated grant for municipalities		1 261	1 604	1 604	70	1 429	1 203	226	18,8%	1 604
Municipal Infrastructure Grant		2 047	2 076	2 076	190	1 502	1 557	(55)	-3,5%	2 076
Integrated National Electrification Programme (municipal) grant		-	391	391	91	166	293	(127)	-43,4%	391
Local government financial management grant		1 770	1 770	1 770	34	997	1 328	(331)	-24,9%	1 770
Municipal Systems Improvement		-	-	-	-	-	-	-	-	-
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
Provincial Government:		6 842	15 015	24 926	1 154	17 044	17 431	1 109	6,4%	24 926
Graduate Grant		6	-	-	-	-	-	-	-	-
Western Cape Financial Management Capacity Grant		-	379	619	-	-	284	-	-	619
Western Cape Financial Management Support Grant of transport infrastructure		169	330	330	201	245	248	-	-	330
SETA		46	50	50	-	40	38	-	-	50
Maintenance of Water Supply Infrastructure		217	-	236	20	122	177	-	-	236
Municipal Electrical Master Plan Grant		38	-	-	-	-	-	-	-	-
Community Library Service Grant		-	1 000	1 000	-	-	750	-	-	1 000
Human Settlement Development (Beneficiaries)		-	391	522	-	-	391	-	-	522
Development of Sports and Recreation Facilities		1 621	7 400	16 325	560	12 423	11 255	1 168	10,4%	16 325
Thusong Services Centre Grant		-	22	22	-	11	16	(5)	-31,9%	22
Library Service Grant		-	-	81	-	-	61	-	-	81
Local Government Support Grant		4 745	5 443	5 570	373	4 203	4 082	-	-	5 570
Local Government Internship Grant		-	-	-	-	-	-	-	-	-
WESGRO		-	-	72	-	-	54	(54)	-100,0%	72
Tourism		-	-	100	-	-	75	-	-	100
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:		40 921	52 435	62 346	4 170	47 448	53 391	(4 447)	-8,3%	62 346
Capital expenditure of Transfers and Grants										
National Government:		11 680	12 470	12 470	1 541	7 804	9 352	(1 548)	-16,6%	12 470
Municipal Infrastructure Grant		9 717	9 861	9 861	938	6 700	7 396	(696)	-9,4%	9 861
Integrated National Electrification Programme (municipal) grant		1 963	2 609	2 609	603	1 104	1 957	(853)	-43,6%	2 609
Human Settlement Development		-	-	-	-	-	-	-	-	-
Community Library Service Grant		-	-	-	-	-	-	-	-	-
Development of Sport and Recreational Facilities		-	-	-	-	-	-	-	-	-
WESGRO		-	-	-	-	-	-	-	-	-
Maintenance of Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Other capital transfers [insert description]		-	-	-	-	-	-	-	-	-
Provincial Government:		253	2 752	8 527	-	75	6 395	(6 320)	-98,8%	8 527
Human Settlement Development		-	-	4 446	-	-	3 335	(3 335)	-100,0%	4 446
Community Library Service Grant		-	2 609	3 478	-	-	2 609	-	-	3 478
Development of Sports and Recreation Facilities		-	143	143	-	75	108	-	-	143
WESGRO		-	-	-	-	-	-	-	-	-
Service Delivery and Capacity Building Grant		253	-	460	-	-	345	-	-	460
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		11 933	15 222	20 997	1 541	7 879	15 748	(7 869)	-50,0%	20 997
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		52 854	67 657	83 343	5 711	55 327	69 139	(12 316)	-17,8%	83 343

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

WC034 Swellendam - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M 10 April

Description	Ref	Budget Year 2019/20				
		Approved Rollover 2018/19	Monthly actual	YearTD actual	YTD variance	YTD variance %
R thousands						
EXPENDITURE						
Operating expenditure of Approved Roll-overs						
National Government:						
Equitable share and related		-	-	-	-	
Expanded public works programme integrated grant for municipalities		-	-	-	-	
Municipal Infrastructure Grant		-	-	-	-	
Integrated National Electrification Programme (municipal) grant		-	-	-	-	
Local government financial management grant		-	-	-	-	
Municipal Systems Improvement		-	-	-	-	
Other transfers and grants [insert description]		-	-	-	-	
Provincial Government:		1 850	6	620	1 230	66,5%
Graduate Grant		-	-	-	-	
Western Cape Financial Management Capacity Grant		240	-	150	90	37,5%
Western Cape Financial Management Support Grant of transport infrastructure		29	-	-	29	100,0%
SETA		-	-	-	-	
Maintenance of Water Supply Infrastructure		-	-	-	-	
Municipal Electrical Master Plan Grant		-	-	-	-	
Community Library Service Grant		-	-	-	-	
Human Settlement Development (Beneficiaries)		-	-	410	(410)	#DIV/0!
Development of Sports and Recreation Facilities		-	-	-	-	
Thusong Services Centre Grant		81	-	-	81	100,0%
Library Service Grant		1 428	-	-	1 428	100,0%
Local Government Support Grant		-	-	-	-	
Local Government Internship Grant		72	6	60	12	16,7%
WESGRO		-	-	-	-	
Other transfers and grants [insert description]		-	-	-	-	
District Municipality:		-	-	-	-	
[insert description]		-	-	-	-	
Other grant providers:		-	-	-	-	
[insert description]		-	-	-	-	
Total operating expenditure of Approved Roll-overs		1 850	6	620	1 230	66,5%
Capital expenditure of Approved Roll-overs						
National Government:						
Municipal Infrastructure Grant		48	-	-	48	100,0%
Integrated National Electrification Programme (municipal) grant		48	-	-	48	100,0%
Human Settlement Development		-	-	-	-	
Community Library Service Grant		-	-	-	-	
Development of Sport and Recreational Facilities		-	-	-	-	
WESGRO		-	-	-	-	
Maintenance of Water Supply Infrastructure		-	-	-	-	
Other capital transfers [insert description]		-	-	-	-	
Provincial Government:		4 846	-	-	4 446	91,8%
Human Settlement Development		4 446	-	-	4 446	100,0%
Community Library Service Grant		-	-	-	-	
Development of Sports and Recreation Facilities		-	-	-	-	
WESGRO		-	-	-	-	
Service Delivery and Capacity Building Grant		400	-	-	-	
District Municipality:		-	-	-	-	
[insert description]		-	-	-	-	
Other grant providers:		-	-	-	-	
[insert description]		-	-	-	-	
Total capital expenditure of Approved Roll-overs		4 894	-	-	4 494	91,8%
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS		6 744	6	620	5 724	84,9%

MONTHLY BUDGET STATEMENT FOR APRIL

2020

Section 9 – Capital programme performance

9.1 Supporting table SC12

Supporting table SC12 reconciles with table C5.

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

Month	2018/19	Budget Year 2019/20							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands									
Monthly expenditure performance trend									
July	–	1 454	84	–		84	–		
August	53	2 446	435	133	133	519	385	74,3%	1%
September	1 001	2 446	1 493	357	490	2 012	1 522	75,6%	2%
October	1 588	2 446	1 660	570	1 060	3 672	2 612	71,1%	5%
November	1 779	2 493	2 443	609	1 669	6 115	4 446	72,7%	8%
December	2 946	6 147	1 644	3 485	5 154	7 759	2 605	33,6%	25%
January	564	499	2 042	57	5 211	9 801	4 590	46,8%	25%
February	853	499	1 365	949	6 160	11 166	5 006	44,8%	30%
March	1 443	499	1 959	2 341	8 501	13 124	4 624	35,2%	41%
April	1 570	499	659	1 946	10 446	13 784	3 337	24,2%	0
May	2 422	499	992	–		14 776	–		
June	2 766	629	11 498	–		26 274	–		
Total Capital expenditure	16 985	20 559	26 274	10 446					