

# 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 August 2009.

# Monthly Budget Statement August 2019



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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 August 2019 in-year report is:**

RESOLVED

(a) That the council take note of contents in the in-year monthly report for August 2019 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 still reflects the amounts as per the 2018/19 pre-audited figures up to date. The unaudited Annual Financial Statements for 2018/19 is finalised. The finalisation of the audit of the AFS will influence the “audited outcomes” figures and the opening balances for 2019/20. This will happen after the audit report is finalised for 2018/19.

### 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. Take note that the Operating Expenditure only reflects the direct expenditure (e.g. Administrative Costs) and excludes all indirect expenditure.

		<b>Capital Expenditure R'000</b>	<b>Operating Income R'000</b>	<b>Operating Expenditure R'000</b>
Original Budget		20 559	281 932	299 057
Adjustment Budget		25 453	283 866	300 907
Plan to Date (SDBIP)		4 242	59 000	39 940
Actual		133	51 201	32 615

**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 August is R19.608 million. The year to date revenue is R51.201 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.

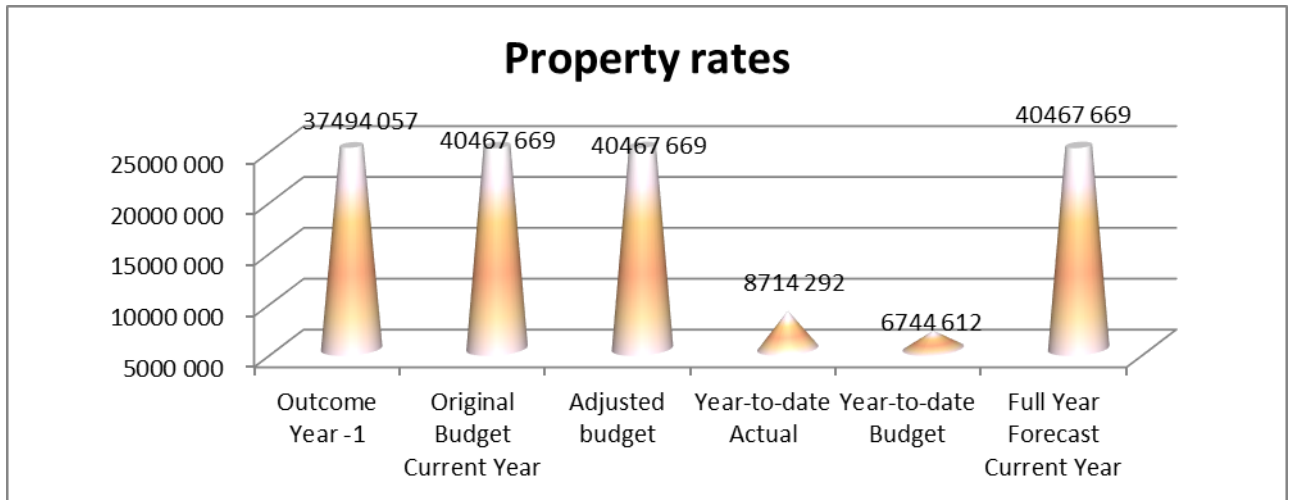


Figure 1 - Property rates

The property rates are levied on a monthly basis, except for state departments that are levied on a yearly basis. The amount raised as reflected for the actual year to date represents 21,53% of the budget amount.

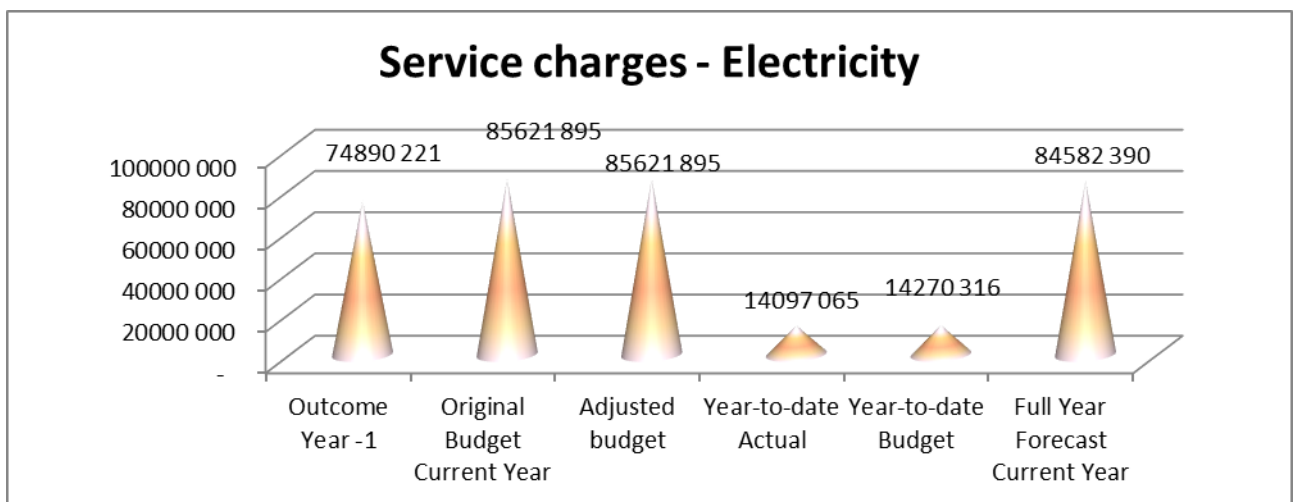


Figure 2 - Electricity service charges



The electricity amount raised as reflected for the actual year to date represents 16,46% of the budget amount.

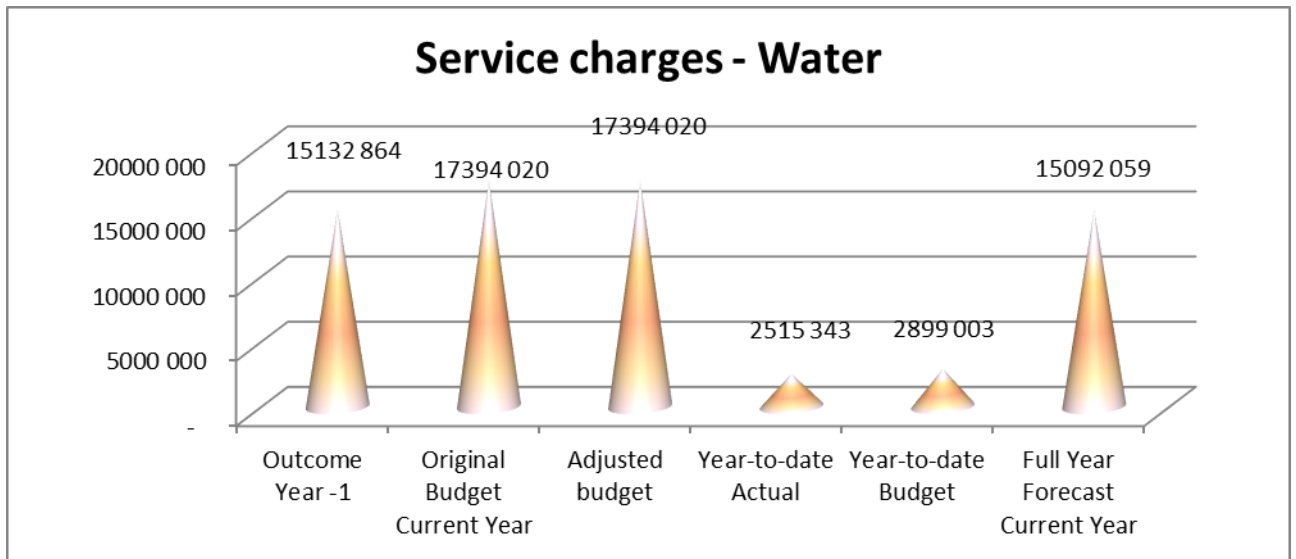


Figure 3 - Water service charges

The water amount raised as reflected for the actual year to date represents 14,46% of the budget amount. During this time of the year the revenue for water is a bit lower, due to the winter season.

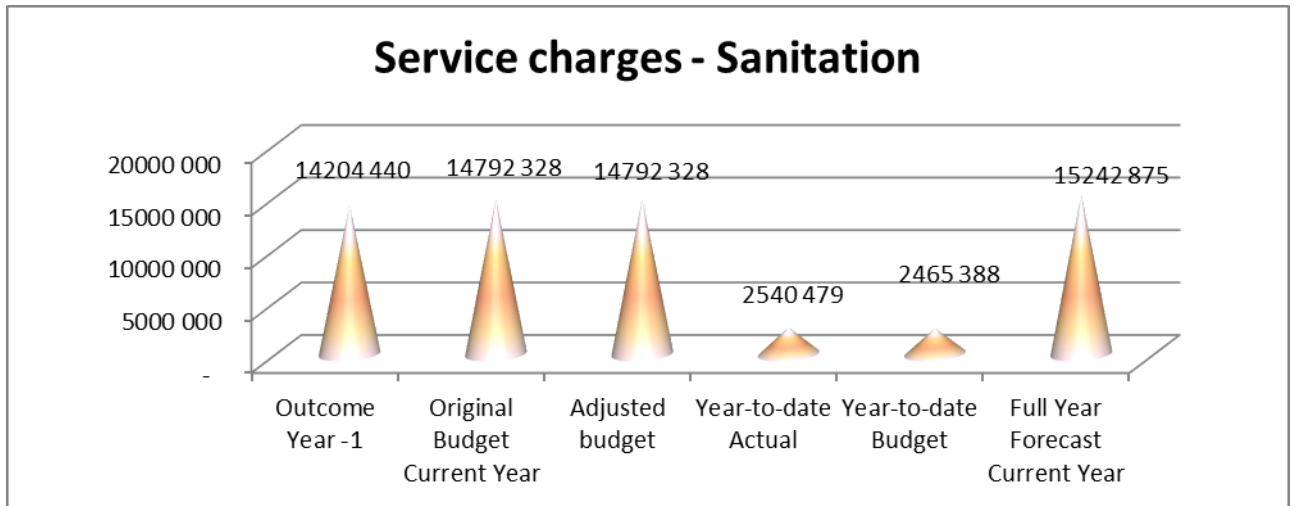


Figure 4 - Sanitation service charges

The sanitation amount raised as reflected for the actual year to date represents 17,17% of the budget amount. The sanitation levies are a very stable stream of accruals.

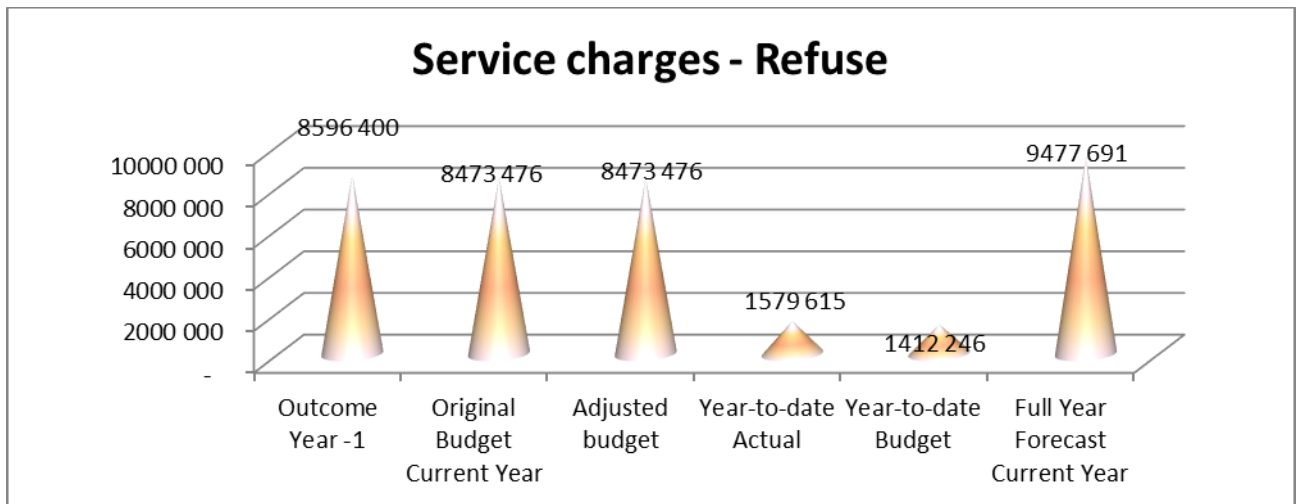


Figure 5 - Refuse removal service charges

The refuse amount raised as reflected for the actual year to date represents 18,64% of the budget amount. The refuse removal levies is 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 budget amount for fines, penalties and forfeits is R48.514 million, whilst the year to date budget based on history is R8.086 million, whilst the year to date actual revenue is R1.664 million. This represents 3,4% of the budget amount. The reason for this adverse variance is mainly due to the fact that the fines provision only occurs on a quarterly basis and will be in line at the end of each quarter.

- **Gains on disposal of PPE**

The budget amount for gains on disposal of PPE is R1.000 million, whilst the year to date budget based on history is R0.167 million, whilst the year to date actual revenue is R0 million. The reason for this adverse variance is mainly due to the fact that gains on disposal of PPE forms part of the financial year end processes.

### 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 R32.615 million, while the monthly actual amounts to R21.408 million. The total budget is R300.907 million and the year to date budget is R50.151 million which represents an under spending of 35% for the year to date. The sources of expenditure that have material variances in rand value are as follows:

- **Employee related cost**

The budget for employee related cost is R108.660 million of which R15.313 million has been expended and represents 14,09% of the budget amount. The adverse variance is due to vacant posts and bonuses that will reflect after period six as well as other transactions which will be finalised during annual year-end processes.

- **Remuneration of Councillors**

The budget for remuneration of councillors is R5.594 million of which R0.810 million has been expended and represents 14,48% of the budget amount. The municipality made provision for an annual increase in remuneration of councillors. An increase will however be implemented on receipt of the applicable Government Gazette during the year, therefore expenditure will come in line throughout the financial year.

- **Debt Impairment**

The budget for debt impairment provision is R34.238 million of which no expenditure has occurred till date, as it is uncertain whether debt will be written off at this stage; this decision will be made by council during the year.

- **Depreciation and Asset Impairment**

The budget for depreciation and asset impairment is R9.329 million of which no expenditure has occurred till date. 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 R0.212 million has been expended. This represents 3,25% of the budget amount. Finance charges only occur on specific due dates.

- **Bulk purchases**

The budget for bulk purchases is R67.286 million of which R8.029 million has been expended and represents 11,93% of the budget amount. The reason for the adverse variance is mainly because the first invoice for the 2019/20 financial year (July 2019) was made in August 2019. Furthermore, invoices for bulk purchases for May and June will both reflect in June 2020. Based on above information expenditure will come in line during the financial year.

- **Other materials**

The budget for other materials is R21.688 million of which R1.453 million has been expended and represents 6,70% of the budget amount. We are still at the beginning of a new financial year and expenditure will come in line during the year.

- **Other expenditure**

The budget for other expenditure is R19.567 million of which R1.528 million has been expended and represents 7,81% of the budgeted amount. We are still at the beginning of a new financial year and expenditure will come in line during the year.

### **3.2.1.4 Operating Expenditure by Municipal Vote**

#### **Municipal Manager**

The budget for Municipal Manager is R9.247 million of which R1.295 million has been expended and represents 14% of the budget amount.

#### **Corporate Services**

The budget for Corporate Services is R40.255 million of which R3.782 million has been expended and represents 9% of the budget amount.

**Financial Services**

The budget for Financial Services is R28.902 million of which R3.921 million has been expended and represents 14% of the budget amount.

**Engineers Services**

The budget for Engineers Services is R134.750 million of which R14.498 million has been expended and represents 11% of the budget amount.

**Community Services**

The budget for Community Services is R87.753 million of which R9.119 million has been expended and represents 10% of the budget amount.

**3.2.1.5 Capital Expenditure**

The capital spending for the month of August amounts to R0.133 million. The adjustment budget amount for Capital Expenditure is R25.453 million of which R0.133 million has been expended and represents 1% of the budgeted amount.

We have capital commitments that amounts up to R2 649 131,69. Measures were implemented to ensure that the capital budget for 2019/2020 will be spent.

**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 31 August 2019 amounts to R81 075 013,39.

**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 R29 883 659,27

<b>Breakdown</b>	<b>Prior year Balances</b>	<b>Year to date Balances</b>
Payments received in advance	1 736 031.00	1 953 194.84
Salary control	-	-
Trade payables	20 470 966.30	6 190 931.51
Un-identified deposits	-	44 965.44
Other payables	2 141 203.11	315 567.48
Unspent conditional grants	7 115 532.35	21 379 000.00
<b>Total</b>	<b>31 463 732.76</b>	<b>29 883 659.27</b>

***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 credit balance in the general ledger. This comprises mainly out of, for instance, clearance accounts.

***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 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**

<b>Current ratio</b>	
Total current assets	Total current liabilities
122 552 248.53	88 047 819.00
1.39	

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**

<b>Gearing ratio</b>	
Borrowing	Net Assets
31 641 270.11	307 014 201.47
10%	

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 10%, 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 R90.488 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 - M02 August

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
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	37 494	40 468	40 468	3 118	8 714	6 745	1 970	29%	40 468
Service charges	112 824	126 282	126 282	10 399	20 733	21 047	(314)	-1%	126 282
Investment revenue	4 949	4 166	4 166	590	861	694	167	24%	4 166
Transfers and subsidies	39 875	52 435	54 369	3 786	17 469	9 062	8 408	93%	54 369
Other own revenue	20 720	58 581	58 581	1 715	3 424	9 763	(6 340)	-65%	58 581
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>215 861</b>	<b>281 932</b>	<b>283 866</b>	<b>19 608</b>	<b>51 201</b>	<b>47 311</b>	<b>3 890</b>	<b>8%</b>	<b>283 866</b>
Employee costs	87 942	108 348	108 660	7 569	15 313	18 110	(2 797)	-15%	108 660
Remuneration of Councillors	5 103	5 594	5 594	405	810	932	(122)	-13%	5 594
Depreciation & asset impairment	8 013	9 329	9 329	–	–	1 555	(1 555)	-100%	9 329
Finance charges	3 467	6 525	6 525	–	212	1 087	(875)	-81%	6 525
Materials and bulk purchases	68 420	88 863	88 973	8 362	9 482	14 829	(5 347)	-36%	88 973
Transfers and subsidies	1 617	2 502	2 502	256	507	417	90	22%	2 502
Other expenditure	25 747	77 896	79 324	4 816	6 291	13 221	(6 930)	-52%	79 324
<b>Total Expenditure</b>	<b>200 310</b>	<b>299 057</b>	<b>300 907</b>	<b>21 408</b>	<b>32 615</b>	<b>50 151</b>	<b>(17 537)</b>	<b>-35%</b>	<b>300 907</b>
<b>Surplus/(Deficit)</b>	<b>15 551</b>	<b>(17 125)</b>	<b>(17 042)</b>	<b>(1 800)</b>	<b>18 587</b>	<b>(2 840)</b>	<b>21 427</b>	<b>-754%</b>	<b>(17 042)</b>
Transfers and subsidies - capital (monetary alloc	11 933	15 222	20 116	–	–	3 353	(3 353)	-100%	20 116
Contributions & Contributed assets	–	–	–	–	–	–	–	–	–
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>27 484</b>	<b>(1 904)</b>	<b>3 074</b>	<b>(1 800)</b>	<b>18 587</b>	<b>512</b>	<b>18 074</b>	<b>3528%</b>	<b>3 074</b>
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–
<b>Surplus/ (Deficit) for the year</b>	<b>27 484</b>	<b>(1 904)</b>	<b>3 074</b>	<b>(1 800)</b>	<b>18 587</b>	<b>512</b>	<b>18 074</b>	<b>3528%</b>	<b>3 074</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>15 242</b>	<b>20 559</b>	<b>25 453</b>	<b>133</b>	<b>133</b>	<b>4 242</b>	<b>(4 109)</b>	<b>-97%</b>	<b>25 453</b>
Capital transfers recognised	11 644	15 222	20 116	–	–	3 353	(3 353)	-100%	20 116
Borrowing	–	–	–	–	–	–	–	–	–
Internally generated funds	3 598	5 337	5 337	133	133	889	(756)	-85%	5 337
<b>Total sources of capital funds</b>	<b>15 242</b>	<b>20 559</b>	<b>25 453</b>	<b>133</b>	<b>133</b>	<b>4 242</b>	<b>(4 109)</b>	<b>-97%</b>	<b>25 453</b>
<b>Financial position</b>									
Total current assets	95 360	59 838	59 062		122 552				59 062
Total non current assets	319 553	346 405	351 299		330 619				351 299
Total current liabilities	52 511	57 385	56 525		88 048				56 525
Total non current liabilities	63 882	81 541	81 541		58 109				81 541
Community wealth/Equity	298 521	267 318	272 295		307 014				272 295
<b>Cash flows</b>									
Net cash from (used) operating	30 149	12 110	10 259	(1 589)	16 893	1 710	(15 183)	-888%	12 110
Net cash from (used) investing	(14 886)	(19 559)	(24 453)	(133)	(133)	(4 075)	(3 942)	97%	(19 559)
Net cash from (used) financing	(2 124)	(3 849)	(3 849)	–	(511)	(641)	(130)	20%	(3 849)
<b>Cash/cash equivalents at the month/year end</b>	<b>65 926</b>	<b>27 853</b>	<b>27 077</b>	<b>–</b>	<b>90 488</b>	<b>42 112</b>	<b>(48 375)</b>	<b>-115%</b>	<b>62 941</b>
<b>Debtors &amp; creditors analysis</b>									
	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
<b>Debtors Age Analysis</b>									
Total By Income Source	12 349	799	585	494	587	475	2 425	11 068	28 783
<b>Creditors Age Analysis</b>									
Total Creditors	746	–	–	–	–	–	–	–	746

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

WC034 Swellendam - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M02 August

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
<b>R thousands</b>	1									
<b>Revenue - Functional</b>										
<b>Governance and administration</b>		88 972	94 966	95 307	4 139	23 519	15 884	7 635	48%	95 307
Executive and council		29 758	33 274	33 586	30	13 237	5 598	7 639	136%	33 586
Finance and administration		59 214	61 692	61 721	4 109	10 282	10 287	(5)	0%	61 721
Internal audit		-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		22 650	70 705	76 677	4 980	6 700	12 780	(6 080)	-48%	76 677
Community and social services		5 604	9 163	9 371	477	967	1 562	(595)	-38%	9 371
Sport and recreation		933	1 110	1 110	91	155	185	(30)	-16%	1 110
Public safety		15 445	53 033	53 033	1 269	2 435	8 839	(6 403)	-72%	53 033
Housing		669	7 400	13 164	3 143	3 143	2 194	949	43%	13 164
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		1 233	1 076	1 076	60	182	179	3	1%	1 076
Planning and development		1 178	1 017	1 017	60	180	170	10	6%	1 017
Road transport		55	58	58	-	2	10	(8)	-82%	58
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		114 939	130 407	130 922	10 430	20 801	21 820	(1 020)	-5%	130 922
Energy sources		76 960	89 704	89 759	7 109	14 149	14 960	(811)	-5%	89 759
Water management		15 125	17 394	17 854	1 251	2 515	2 976	(460)	-15%	17 854
Waste water management		14 339	14 835	14 835	1 279	2 557	2 473	84	3%	14 835
Waste management		8 514	8 473	8 473	790	1 580	1 412	167	12%	8 473
<b>Other</b>	4	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Functional</b>	2	227 793	297 154	303 981	19 608	51 201	50 664	538	1%	303 981
<b>Expenditure - Functional</b>										
<b>Governance and administration</b>		67 260	88 250	88 591	4 745	9 813	14 765	(4 952)	-34%	88 591
Executive and council		18 013	28 962	29 274	1 076	2 305	4 879	(2 574)	-53%	29 274
Finance and administration		47 940	57 834	57 863	3 614	7 398	9 644	(2 246)	-23%	57 863
Internal audit		1 307	1 453	1 453	55	109	242	(133)	-55%	1 453
<b>Community and public safety</b>		24 149	66 578	68 087	5 019	6 825	11 348	(4 522)	-40%	68 087
Community and social services		6 062	7 226	7 418	517	1 011	1 236	(225)	-18%	7 418
Sport and recreation		9 684	11 832	11 832	703	1 394	1 972	(578)	-29%	11 832
Public safety		6 025	38 225	38 225	509	986	6 371	(5 385)	-85%	38 225
Housing		2 378	9 294	10 611	3 290	3 434	1 769	1 666	94%	10 611
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		17 647	22 499	22 499	1 282	2 638	3 750	(1 112)	-30%	22 499
Planning and development		3 832	5 287	5 287	384	674	881	(208)	-24%	5 287
Road transport		13 815	17 212	17 212	899	1 964	2 869	(905)	-32%	17 212
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		90 063	120 460	120 460	10 129	12 872	20 077	(7 205)	-36%	120 460
Energy sources		60 829	82 363	82 363	8 303	9 563	13 727	(4 164)	-30%	82 363
Water management		8 526	11 277	11 277	542	1 026	1 879	(853)	-45%	11 277
Waste water management		12 746	17 233	17 233	822	1 545	2 872	(1 327)	-46%	17 233
Waste management		7 961	9 588	9 588	461	738	1 598	(860)	-54%	9 588
<b>Other</b>		1 191	1 271	1 271	234	467	212	255	121%	1 271
<b>Total Expenditure - Functional</b>	3	200 310	299 057	300 907	21 408	32 615	50 151	(17 537)	-35%	300 907
<b>Surplus/ (Deficit) for the year</b>		27 484	(1 904)	3 074	(1 800)	18 587	512	18 074	3528%	3 074

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 council on the municipal vote level. The municipal votes reflect the organisational structure of the municipality. On the next page (as part of Table C3) a table with the sub-votes is also prepared.

**WC034 Swellendam - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M02 August**

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
<b>R thousands</b>										
<b>Revenue by Vote</b>										
Vote 1 - Municipal Manager	1	6	379	691	-	-	115	(115)	-100.0%	691
Vote 2 - Corporate Services		31 056	33 923	33 923	90	13 419	5 654	7 765	137.3%	33 923
Vote 3 - Financial Services		45 695	48 089	48 118	3 902	9 973	8 020	1 953	24.4%	48 118
Vote 4 - Engineers Services		119 734	135 549	136 064	9 845	19 527	22 677	(3 150)	-13.9%	136 064
Vote 5 - Community Services		31 303	79 214	85 186	5 771	8 282	14 198	(5 915)	-41.7%	85 186
Vote 6 - [NAME OF VOTE 6]		-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>	<b>2</b>	<b>227 793</b>	<b>297 154</b>	<b>303 981</b>	<b>19 608</b>	<b>51 201</b>	<b>50 664</b>	<b>538</b>	<b>1.1%</b>	<b>303 981</b>
<b>Expenditure by Vote</b>										
Vote 1 - Municipal Manager	1	6 506	8 935	9 247	701	1 295	1 541	(246)	-16.0%	9 247
Vote 2 - Corporate Services		28 370	40 255	40 255	1 893	3 782	6 709	(2 927)	-43.6%	40 255
Vote 3 - Financial Services		24 552	28 873	28 902	1 662	3 921	4 817	(896)	-18.6%	28 902
Vote 4 - Engineers Services		100 675	134 750	134 750	10 990	14 498	22 458	(7 961)	-35.4%	134 750
Vote 5 - Community Services		40 207	86 243	87 753	6 161	9 119	14 625	(5 507)	-37.7%	87 753
Vote 6 - [NAME OF VOTE 6]		-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>	<b>2</b>	<b>200 310</b>	<b>299 057</b>	<b>300 907</b>	<b>21 408</b>	<b>32 615</b>	<b>50 151</b>	<b>(17 537)</b>	<b>-35.0%</b>	<b>300 907</b>
<b>Surplus/ (Deficit) for the year</b>	<b>2</b>	<b>27 484</b>	<b>(1 904)</b>	<b>3 074</b>	<b>(1 800)</b>	<b>18 587</b>	<b>512</b>	<b>18 074</b>	<b>3528.0%</b>	<b>3 074</b>

4.1.4 Table C3C: Monthly Budget Statement – Financial

WC034 Swellendam - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - A - M02 August

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
<b>Revenue by Vote</b>	1									
<b>Vote 1 - Municipal Manager</b>		6	379	691	-	-	115	(115)	-100%	691
1.1 - Municipal Manager		6	379	691	-	-	115	(115)	-100%	691
1.2 - Tourism		-	-	-	-	-	-	-	-	-
1.3 - Local Economic Development		-	-	-	-	-	-	-	-	-
1.4 - IDP		-	-	-	-	-	-	-	-	-
1.5 - Internal Audit		-	-	-	-	-	-	-	-	-
<b>Vote 2 - Corporate Services</b>		31 056	33 923	33 923	90	13 419	5 654	7 765	137%	33 923
2.1 - Building Control		838	777	777	32	122	129	(7)	-6%	777
2.2 - Corporate Services		119	-	-	-	-	-	-	-	-
2.3 - Council General		29 752	32 895	32 895	30	13 237	5 482	7 755	141%	32 895
2.4 - Human Resources		-	-	-	-	-	-	-	-	-
2.5 - Town Planning		340	241	241	27	58	40	18	44%	241
2.6 - Rented Buildings		8	10	10	1	2	2	0	3%	10
2.7 - Office Buildings		-	-	-	-	-	-	-	-	-
<b>Vote 3 - Financial Services</b>		45 695	48 089	48 118	3 902	9 973	8 020	1 953	24%	48 118
3.1 - Financial Services		45 695	48 089	48 118	3 902	9 973	8 020	1 953	24%	48 118
3.2 - Stores		-	-	-	-	-	-	-	-	-
3.3 - Budget and Treasury Office		-	-	-	-	-	-	-	-	-
3.4 - Supply Chain Management		-	-	-	-	-	-	-	-	-
3.5 - Information Technology		-	-	-	-	-	-	-	-	-
<b>Vote 4 - Engineers Services</b>		119 734	135 549	136 064	9 845	19 527	22 677	(3 150)	-14%	136 064
4.1 - Electricity		76 960	89 704	89 759	7 109	14 149	14 960	(811)	-5%	89 759
4.2 - Engineers Services		13 336	13 558	13 558	205	304	2 260	(1 955)	-87%	13 558
4.3 - Main Roads		50	50	50	-	-	8	(8)	-100%	50
4.4 - Workshop Fleet		-	-	-	-	-	-	-	-	-
4.5 - Sewerage		14 231	14 827	14 827	1 280	2 549	2 471	77	3%	14 827
4.6 - Stormwater		26	8	8	-	8	1	7	518%	8
4.7 - Street Lights		-	-	-	-	-	-	-	-	-
4.8 - Streets		5	8	8	-	2	1	0	27%	8
4.9 - Water		15 125	17 394	17 854	1 251	2 515	2 976	(460)	-15%	17 854
<b>Vote 5 - Community Services</b>		31 303	79 214	85 186	5 771	8 282	14 198	(5 915)	-42%	85 186
5.1 - Caravan Park		931	942	942	90	154	157	(3)	-2%	942
5.2 - Cemeteries		64	57	57	5	9	9	(0)	-1%	57
5.3 - Community Services		56	35	35	2	3	6	(3)	-48%	35
5.4 - Library		4 802	8 498	8 625	403	794	1 437	(644)	-45%	8 625
5.5 - Parks		-	-	-	-	-	-	-	-	-
5.6 - Pound		14	16	16	-	0	3	(2)	-94%	16
5.7 - Refuse		8 596	8 473	8 473	790	1 580	1 412	167	12%	8 473
5.8 - Sports and Recreation		2	167	167	0	0	28	(28)	-99%	167
5.9 - Traffic		15 431	53 017	53 017	1 269	2 435	8 836	(6 401)	-72%	53 017
5.10 - Housing		669	7 400	13 164	3 143	3 143	2 194	949	43%	13 164
5.11 - Commonage		-	-	-	-	-	-	-	-	-
5.12 - Halls		170	140	140	14	29	23	6	26%	140
5.13 - Thusong Multipurpose Center		568	468	549	56	134	92	43	46%	549
5.14 - Licensing		-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>	2	227 793	297 154	303 981	19 608	51 201	50 664	538	1%	303 981

WC034 Swellendam - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - A - M02 August

Vote Description	Ref	Budget Year 2019/20								
		2018/19	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousand		Audited Outcome								
<b>Expenditure by Vote</b>	1									
<b>Vote 1 - Municipal Manager</b>		6 506	8 935	9 247	701	1 295	1 541	(246)	-16%	9 247
1.1 - Municipal Manager		3 702	5 838	6 150	387	668	1 025	(357)	-35%	6 150
1.2 - Tourism		1 191	1 271	1 271	234	467	212	255	121%	1 271
1.3 - Local Economic Development		10	17	17	-	-	3	(3)	-100%	17
1.4 - IDP		296	357	357	26	50	59	(10)	-16%	357
1.5 - Internal Audit		1 307	1 453	1 453	55	109	242	(133)	-55%	1 453
<b>Vote 2 - Corporate Services</b>		28 370	40 255	40 255	1 893	3 782	6 709	(2 927)	-44%	40 255
2.1 - Building Control		14	54	54	0	0	9	(9)	-100%	54
2.2 - Corporate Services		7 118	8 146	8 146	571	992	1 358	(366)	-27%	8 146
2.3 - Council General		14 311	23 125	23 125	689	1 637	3 854	(2 217)	-58%	23 125
2.4 - Human Resources		3 150	3 551	3 551	248	495	592	(96)	-16%	3 551
2.5 - Town Planning		3 512	4 860	4 860	358	624	810	(186)	-23%	4 860
2.6 - Rented Buildings		-	11	11	-	-	2	(2)	-100%	11
2.7 - Office Buildings		265	509	509	27	34	85	(50)	-59%	509
<b>Vote 3 - Financial Services</b>		24 552	28 873	28 902	1 662	3 921	4 817	(896)	-19%	28 902
3.1 - Financial Services		18 996	21 969	21 998	1 236	3 068	3 666	(599)	-16%	21 998
3.2 - Stores		450	502	502	36	74	84	(10)	-12%	502
3.3 - Budget and Treasury Office		560	1 171	1 171	90	179	195	(16)	-8%	1 171
3.4 - Supply Chain Management		2 025	2 442	2 442	170	341	407	(66)	-16%	2 442
3.5 - Information Technology		2 521	2 788	2 788	130	260	465	(205)	-44%	2 788
<b>Vote 4 - Engineers Services</b>		100 675	134 750	134 750	10 990	14 498	22 458	(7 961)	-35%	134 750
4.1 - Electricity		59 253	80 037	80 037	8 075	9 315	13 339	(4 024)	-30%	80 037
4.2 - Engineers Services		8 251	11 219	11 219	714	1 235	1 870	(635)	-34%	11 219
4.3 - Main Roads		46	63	63	-	-	10	(10)	-100%	63
4.4 - Workshop Fleet		1 096	1 205	1 205	63	125	201	(76)	-38%	1 205
4.5 - Sewerage		8 214	11 505	11 505	481	885	1 917	(1 032)	-54%	11 505
4.6 - Stormwater		4 532	5 728	5 728	342	659	955	(295)	-31%	5 728
4.7 - Street Lights		1 576	2 238	2 238	228	248	373	(125)	-34%	2 238
4.8 - Streets		9 180	11 479	11 479	546	1 005	1 913	(909)	-47%	11 479
4.9 - Water		8 526	11 277	11 277	542	1 026	1 879	(853)	-45%	11 277
<b>Vote 5 - Community Services</b>		40 207	86 243	87 753	6 161	9 119	14 625	(5 507)	-38%	87 753
5.1 - Caravan Park		1 261	1 564	1 564	107	213	261	(48)	-18%	1 564
5.2 - Cemeteries		87	146	146	12	12	24	(12)	-51%	146
5.3 - Community Services		3 328	3 858	3 858	329	596	643	(47)	-7%	3 858
5.4 - Library		4 706	5 463	5 573	388	764	929	(165)	-18%	5 573
5.5 - Parks		7 917	9 700	9 700	587	1 161	1 617	(456)	-28%	9 700
5.6 - Pound		9	13	13	-	-	2	(2)	-100%	13
5.7 - Refuse		7 961	9 588	9 588	461	738	1 598	(860)	-54%	9 588
5.8 - Sports and Recreation		506	568	568	10	20	95	(75)	-79%	568
5.9 - Traffic		6 016	38 213	38 213	509	986	6 369	(5 383)	-85%	38 213
5.10 - Housing		2 378	9 294	10 611	3 290	3 434	1 769	1 666	94%	10 611
5.11 - Commonage		181	463	463	-	-	77	(77)	-100%	463
5.12 - Halls		686	997	997	66	139	166	(28)	-17%	997
5.13 - Thusong Multipurpose Center		583	621	702	52	97	117	(20)	-17%	702
5.14 - Licensing		4 588	5 758	5 758	353	960	960	(0)	0%	5 758
<b>Total Expenditure by Vote</b>	2	200 310	299 057	300 907	21 408	32 615	50 151	(17 537)	(0)	300 907
<b>Surplus/ (Deficit) for the year</b>	2	27 484	(1 904)	3 074	(1 800)	18 587	512	18 074	0	3 074

### 4.1.5 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) - M02 August

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
<b>R thousands</b>										
<b>Revenue By Source</b>										
Property rates		37 494	40 468	40 468	3 118	8 714	6 745	1 970	29%	40 468
Service charges - electricity revenue		74 890	85 622	85 622	7 078	14 097	14 270	(173)	-1%	85 622
Service charges - water revenue		15 133	17 394	17 394	1 251	2 515	2 899	(384)	-13%	17 394
Service charges - sanitation revenue		14 204	14 792	14 792	1 280	2 540	2 465	75	3%	14 792
Service charges - refuse revenue		8 596	8 473	8 473	790	1 580	1 412	167	12%	8 473
Rental of facilities and equipment		750	621	621	71	166	103	62	60%	621
Interest earned - external investments		4 949	4 166	4 166	590	861	694	167	24%	4 166
Interest earned - outstanding debtors		993	1 110	1 110	111	219	185	34	19%	1 110
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		10 900	48 514	48 514	743	1 664	8 086	(6 422)	-79%	48 514
Licences and permits		1 451	1 365	1 365	135	300	227	72	32%	1 365
Agency services		1 888	1 917	1 917	315	315	319	(4)	-1%	1 917
Transfers and subsidies		39 875	52 435	54 369	3 786	17 469	9 062	8 408	93%	54 369
Other revenue		4 382	4 054	4 054	339	760	676	84	12%	4 054
Gains on disposal of PPE		356	1 000	1 000	-	-	167	(167)	-100%	1 000
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>215 861</b>	<b>281 932</b>	<b>283 866</b>	<b>19 608</b>	<b>51 201</b>	<b>47 311</b>	<b>3 890</b>	<b>8%</b>	<b>283 866</b>
<b>Expenditure By Type</b>										
Employee related costs		87 942	108 348	108 660	7 569	15 313	18 110	(2 797)	-15%	108 660
Remuneration of councillors		5 103	5 594	5 594	405	810	932	(122)	-13%	5 594
Debt impairment		942	34 238	34 238	-	-	5 706	(5 706)	-100%	34 238
Depreciation & asset impairment		8 013	9 329	9 329	-	-	1 555	(1 555)	-100%	9 329
Finance charges		3 467	6 525	6 525	-	212	1 087	(875)	-81%	6 525
Bulk purchases		49 545	67 286	67 286	7 435	8 029	11 214	(3 185)	-28%	67 286
Other materials		18 875	21 577	21 688	927	1 453	3 615	(2 162)	-60%	21 688
Contracted services		12 033	24 090	25 519	3 739	4 763	4 253	510	12%	25 519
Transfers and subsidies		1 617	2 502	2 502	256	507	417	90	22%	2 502
Other expenditure		12 772	19 567	19 567	1 077	1 528	3 261	(1 733)	-53%	19 567
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>		<b>200 310</b>	<b>299 057</b>	<b>300 907</b>	<b>21 408</b>	<b>32 615</b>	<b>50 151</b>	<b>(17 537)</b>	<b>-35%</b>	<b>300 907</b>
<b>Surplus/(Deficit)</b>		<b>15 551</b>	<b>(17 125)</b>	<b>(17 042)</b>	<b>(1 800)</b>	<b>18 587</b>	<b>(2 840)</b>	<b>21 427</b>	<b>(0)</b>	<b>(17 042)</b>
(Transfers and subsidies - capital (municipality allocations))		-	-	-	-	-	-	-	-	-
(National / Provincial and District)		11 933	15 222	20 116	-	-	3 353	(3 353)	(0)	20 116
(National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>27 484</b>	<b>(1 904)</b>	<b>3 074</b>	<b>(1 800)</b>	<b>18 587</b>	<b>512</b>			<b>3 074</b>
Taxation		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>		<b>27 484</b>	<b>(1 904)</b>	<b>3 074</b>	<b>(1 800)</b>	<b>18 587</b>	<b>512</b>			<b>3 074</b>
Attributable to minorities		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>		<b>27 484</b>	<b>(1 904)</b>	<b>3 074</b>	<b>(1 800)</b>	<b>18 587</b>	<b>512</b>			<b>3 074</b>
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>		<b>27 484</b>	<b>(1 904)</b>	<b>3 074</b>	<b>(1 800)</b>	<b>18 587</b>	<b>512</b>			<b>3 074</b>

**4.1.6 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) - M02 August

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
<b>R thousands</b>	1									
<b>Multi-Year expenditure appropriation</b>	2									
Vote 1 - Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 2 - Corporate Services		-	-	-	-	-	-	-	-	-
Vote 3 - Financial Services		-	-	-	-	-	-	-	-	-
Vote 4 - Engineers Services		10 808	12 470	12 518	-	-	2 086	(2 086)	-100%	12 518
Vote 5 - Community Services		-	2 609	2 609	-	-	435	(435)	-100%	2 609
Vote 6 - [NAME OF VOTE 6]		-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
<b>Total Capital Multi-year expenditure</b>	4,7	10 808	15 078	15 126	-	-	2 521	(2 521)	-100%	15 126
<b>Single Year expenditure appropriation</b>	2									
Vote 1 - Municipal Manager		15	-	-	-	-	-	-	-	-
Vote 2 - Corporate Services		54	105	105	-	-	18	(18)	-100%	105
Vote 3 - Financial Services		907	950	950	133	133	158	(25)	-16%	950
Vote 4 - Engineers Services		2 589	4 091	4 491	-	-	748	(748)	-100%	4 491
Vote 5 - Community Services		870	334	4 780	-	-	797	(797)	-100%	4 780
Vote 6 - [NAME OF VOTE 6]		-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
<b>Total Capital single-year expenditure</b>	4	4 434	5 480	10 326	133	133	1 721	(1 588)	-92%	10 326
<b>Total Capital Expenditure</b>		15 242	20 559	25 453	133	133	4 242	(4 109)	-97%	25 453
<b>Capital Expenditure - Functional Classification</b>										
<b>Governance and administration</b>		1 540	1 181	1 031	133	133	172	(38)	-22%	1 031
Executive and council		15	6	6	-	-	1	(1)	-100%	6
Finance and administration		1 525	1 175	1 025	133	133	171	(37)	-22%	1 025
Internal audit		-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		610	2 943	7 389	-	-	1 232	(1 232)	-100%	7 389
Community and social services		391	2 729	2 729	-	-	455	(455)	-100%	2 729
Sport and recreation		219	193	193	-	-	32	(32)	-100%	193
Public safety		-	21	21	-	-	4	(4)	-100%	21
Housing		-	-	4 446	-	-	741	(741)	-100%	4 446
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		3 030	6 125	6 275	-	-	1 046	(1 046)	-100%	6 275
Planning and development		13	30	30	-	-	5	(5)	-100%	30
Road transport		3 017	6 095	6 245	-	-	1 041	(1 041)	-100%	6 245
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		10 062	10 310	10 758	-	-	1 793	(1 793)	-100%	10 758
Energy sources		1 728	3 439	3 487	-	-	581	(581)	-100%	3 487
Water management		6 541	5 664	6 064	-	-	1 011	(1 011)	-100%	6 064
Waste water management		1 533	1 207	1 207	-	-	201	(201)	-100%	1 207
Waste management		260	-	-	-	-	-	-	-	-
<b>Other</b>		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Functional Classification</b>	3	15 242	20 559	25 453	133	133	4 242	(4 109)	-97%	25 453
<b>Funded by:</b>										
National Government		11 391	12 470	12 518	-	-	2 086	(2 086)	-100%	12 518
Provincial Government		253	2 752	7 598	-	-	1 266	(1 266)	-100%	7 598
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>		11 644	15 222	20 116	-	-	3 353	(3 353)	-100%	20 116
<b>Borrowing</b>	6	-	-	-	-	-	-	-	-	-
<b>Internally generated funds</b>		3 598	5 337	5 337	133	133	889	(756)	-85%	5 337
<b>Total Capital Funding</b>		15 242	20 559	25 453	133	133	4 242	(4 109)	-97%	25 453

## 4.1.7 Table C6: Monthly Budget Statement – Financial Position

WC034 Swellendam - Table C6 Monthly Budget Statement - Financial Position - M02 August

Description	Ref	2018/19	Budget Year 2019/20			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>R thousands</b>	1					
<b>ASSETS</b>						
<b>Current assets</b>						
Cash		65 926	27 853	27 077	78 488	27 077
Call investment deposits		-	-	-	12 000	-
Consumer debtors		7 285	8 932	8 932	9 024	8 932
Other debtors		10 471	12 779	12 779	12 911	12 779
Current portion of long-term receivables		38	-	-	38	-
Inventory		11 641	10 274	10 274	10 092	10 274
<b>Total current assets</b>		<b>95 360</b>	<b>59 838</b>	<b>59 062</b>	<b>122 552</b>	<b>59 062</b>
<b>Non current assets</b>						
Long-term receivables		-	-	-	2 319	-
Investments		-	-	-	700	-
Investment property		25 006	24 886	24 886	17 190	24 886
Investments in Associate		-	-	-	-	-
Property, plant and equipment		281 702	316 518	321 412	301 963	321 412
Biological		-	-	-	-	-
Intangible		432	586	586	506	586
Other non-current assets		12 413	4 416	4 416	7 941	4 416
<b>Total non current assets</b>		<b>319 553</b>	<b>346 405</b>	<b>351 299</b>	<b>330 619</b>	<b>351 299</b>
<b>TOTAL ASSETS</b>		<b>414 914</b>	<b>406 244</b>	<b>410 361</b>	<b>453 171</b>	<b>410 361</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft		-	-	-	-	-
Borrowing		-	2 276	2 276	(687)	2 276
Consumer deposits		2 514	2 570	2 570	2 560	2 570
Trade and other payables		12 174	24 031	23 171	29 884	23 171
Provisions		37 823	28 508	28 508	56 291	28 508
<b>Total current liabilities</b>		<b>52 511</b>	<b>57 385</b>	<b>56 525</b>	<b>88 048</b>	<b>56 525</b>
<b>Non current liabilities</b>						
Borrowing		32 327	24 664	24 664	31 641	24 664
Provisions		31 555	56 877	56 877	26 468	56 877
<b>Total non current liabilities</b>		<b>63 882</b>	<b>81 541</b>	<b>81 541</b>	<b>58 109</b>	<b>81 541</b>
<b>TOTAL LIABILITIES</b>		<b>116 392</b>	<b>138 925</b>	<b>138 066</b>	<b>146 157</b>	<b>138 066</b>
<b>NET ASSETS</b>	2	<b>298 521</b>	<b>267 318</b>	<b>272 295</b>	<b>307 014</b>	<b>272 295</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated Surplus/(Deficit)		286 412	264 678	269 656	295 619	269 656
Reserves		12 109	2 640	2 640	11 395	2 640
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	<b>298 521</b>	<b>267 318</b>	<b>272 295</b>	<b>307 014</b>	<b>272 295</b>



4.1.8 Table C7: Monthly Budget Statement - Cash Flow

WC034 Swellendam - Table C7 Monthly Budget Statement - Cash Flow - M02 August

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
<b>R thousands</b>	1									
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>										
<b>Receipts</b>										
Property rates		37 609	39 685	39 685	5 214	8 578	6 614	1 964	30%	39 685
Service charges		102 915	123 839	123 839	7 632	14 368	20 640	(6 272)	-30%	123 839
Other revenue		13 823	25 416	25 416	1 604	3 204	4 236	(1 032)	-24%	25 416
Government - operating		42 925	52 435	52 435	5 876	23 408	8 739	14 669	168%	52 435
Government - capital		12 127	15 222	15 222	2 609	8 697	2 537	6 160	243%	15 222
Interest		4 949	5 276	5 276	590	861	879	(18)	-2%	5 276
Dividends		-	-	-	-	-	-	-	-	-
<b>Payments</b>										
Suppliers and employees		(179 113)	(241 712)	(243 563)	(24 857)	(41 504)	(40 594)	911	-2%	(241 712)
Finance charges		(3 467)	(5 549)	(5 549)	-	(212)	(925)	(713)	77%	(5 549)
Transfers and Grants		(1 617)	(2 502)	(2 502)	(256)	(507)	(417)	90	-22%	(2 502)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>30 149</b>	<b>12 110</b>	<b>10 259</b>	<b>(1 589)</b>	<b>16 893</b>	<b>1 710</b>	<b>(15 183)</b>	<b>-88%</b>	<b>12 110</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE		356	1 000	1 000	-	-	167	(167)	-100%	1 000
Decrease (Increase) in non-current debtors		-	-	-	-	-	-	-	-	-
Decrease (increase) other non-current receivables		-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-
<b>Payments</b>										
Capital assets		(15 242)	(20 559)	(25 453)	(133)	(133)	(4 242)	(4 109)	97%	(20 559)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(14 886)</b>	<b>(19 559)</b>	<b>(24 453)</b>	<b>(133)</b>	<b>(133)</b>	<b>(4 075)</b>	<b>(3 942)</b>	<b>97%</b>	<b>(19 559)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
<b>Receipts</b>										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	190	190	-	-	32	(32)	-100%	190
<b>Payments</b>										
Repayment of borrowing		(2 124)	(4 039)	(4 039)	-	(511)	(673)	(162)	24%	(4 039)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>(2 124)</b>	<b>(3 849)</b>	<b>(3 849)</b>	<b>-</b>	<b>(511)</b>	<b>(641)</b>	<b>(130)</b>	<b>20%</b>	<b>(3 849)</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>13 139</b>	<b>(11 298)</b>	<b>(18 042)</b>	<b>(1 722)</b>	<b>16 249</b>	<b>(3 007)</b>			<b>(11 298)</b>
Cash/cash equivalents at beginning:		52 786	39 151	45 119		74 239	45 119			74 239
Cash/cash equivalents at month/year end:		65 926	27 853	27 077		90 488	42 112			62 941

## PART 2 – SUPPORTING DOCUMENTATION

### Section 5–Debtors' analysis

#### 5.1 Supporting table SC3

WC034 Swellendam - Supporting Table SC3 Monthly Budget Statement - aged debtors - M02 August

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			
<b>R thousands</b>													
<b>Debtors Age Analysis By Income Source</b>													
Trade and Other Receivables from Exchange Transactions - Water	1200	9	4	3	3	3	4	17	736	779	764	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	5 287	73	66	23	116	28	116	720	6 429	1 003	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	5 592	303	229	190	180	164	823	2 800	10 281	4 157	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	1 910	188	136	126	116	109	610	1 947	5 142	2 908	-	-
Receivables from Exchange Transactions - Waste Management	1600	1 191	120	79	80	77	65	383	1 267	3 264	1 873	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	50	4	1	1	0	1	4	44	103	49	-	-
Interest on Arrear Debtor Accounts	1810	27	31	24	28	53	37	258	2 523	2 980	2 899	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	(1 717)	77	47	44	41	68	214	1 030	(195)	1 397	-	-
<b>Total By Income Source</b>	<b>2000</b>	<b>12 349</b>	<b>799</b>	<b>585</b>	<b>494</b>	<b>587</b>	<b>475</b>	<b>2 425</b>	<b>11 068</b>	<b>28 783</b>	<b>15 049</b>	<b>-</b>	<b>-</b>
<b>2018/19 - totals only</b>													
<b>Debtors Age Analysis By Customer Group</b>													
Organs of State	2200	570	3	2	81	81	81	81	81	978	404	-	-
Commercial	2300	4 040	80	82	20	31	11	83	335	4 680	479	-	-
Households	2400	6 569	637	445	435	492	426	2 111	8 982	20 098	12 447	-	-
Other	2500	1 171	80	56	(42)	(17)	(43)	150	1 670	3 026	1 719	-	-
<b>Total By Customer Group</b>	<b>2600</b>	<b>12 349</b>	<b>799</b>	<b>585</b>	<b>494</b>	<b>587</b>	<b>475</b>	<b>2 425</b>	<b>11 068</b>	<b>28 783</b>	<b>15 049</b>	<b>-</b>	<b>-</b>

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 - M02 August

Description	NT Code	Budget Year 2019/20								
		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
<b>R thousands</b>										
<b>Creditors Age Analysis By Customer Type</b>										
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	316	-	-	-	-	-	-	-	316
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	431	-	-	-	-	-	-	-	431
Auditor General	0800	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-
<b>Total By Customer Type</b>	<b>1000</b>	<b>746</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>746</b>

# Section 7–Investment portfolio analysis

## 7.1 Supporting table SC5

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate *	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands														
<b>Municipality</b>														
Investec		1 Month	32 Days	Yes	Fixed	7.05	None	N/A	02/09/2019	-	-	-	12 000	12 000
Standard Bank		1 Month	30 Days	Yes	Fixed	7.225	None	N/A	30/08/2019	12 000	71	(12 071)	-	-
Nedbank		1 Month	30 Days	Yes	Fixed	7.3	None	N/A	30/08/2019	12 000	72	(12 072)	-	-
Abisa Bank		6 Months	6 Months	Yes	Fixed	7.26	None	N/A	18/12/2019	700	-	-	-	700
<b>Municipality sub-total</b>										24 700	143	(24 143)	12 000	12 700
<b>Entities</b>														
										-	-	-	-	-
										-	-	-	-	-
										-	-	-	-	-
										-	-	-	-	-
										-	-	-	-	-
<b>Entities sub-total</b>										-	-	-	-	-
<b>TOTAL INVESTMENTS AND INTEREST</b>	2									24 700	143	(24 143)	12 000	12 700

# 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 - M02 August

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
<b>R thousands</b>										
<b>RECEIPTS:</b>										
<b>Operating Transfers and Grants</b>										
<b>National Government:</b>		34 348	37 420	37 420	2 171	16 840	6 237	7 895	126.6%	37 420
Equitable share and related		29 001	31 579	31 579	-	13 158	5 263	7 895	150.0%	31 579
Expanded public works programme integrated grant for municipalities		1 266	1 604	1 604	401	401	267			1 604
Municipal Infrastructure Grant		2 050	2 076	2 076	-	1 380	346			2 076
Integrated National Electrification Programme (municipal) grant		261	391	391	-	131	65			391
Local government financial management grant		1 770	1 770	1 770	1 770	1 770	295			1 770
Municipal Systems Improvement		-	-	-	-	-	-	-		-
Other transfers and grants [insert description]		-	-	-	-	-	-	-		-
<b>Provincial Government:</b>		8 577	15 015	15 015	3 705	6 568	2 502	-		15 015
Graduate Grant		72	-	-	-	-	-	-		-
Western Cape Financial Management Capacity Grant		240	379	379	-	-	63	-		379
Western Cape Financial Management Support Grant		330	330	330	-	-	55	-		330
Financial assistance to municipalities for maintenance and SETA		49	50	50	-	-	8	-		50
Maintenance of Water Supply Infrastructure		98	-	-	-	-	-	-		-
Municipal Electrical Master Plan Grant		-	1 000	1 000	-	-	167	-		1 000
Community Library Service Grant		-	391	391	391	391	65	-		391
Human Settlement Development (Beneficiaries)		2 462	7 400	7 400	1 500	4 363	1 233	-		7 400
Development of Sports and Recreation Facilities		-	22	22	-	-	4	-		22
Thusong Services Centre Grant		110	-	-	-	-	-	-		-
Library Service Grant		5 026	5 443	5 443	1 814	1 814	907	-		5 443
Finance Management		-	-	-	-	-	-	-		-
Local Government Internship Grant		-	-	-	-	-	-	-		-
WESGRO		-	-	-	-	-	-	-		-
Other transfers and grants [insert description]		-	-	-	-	-	-	-		-
<b>District Municipality:</b>		-	-	-	-	-	-	-		-
[insert description]		-	-	-	-	-	-	-		-
[insert description]		-	-	-	-	-	-	-		-
<b>Other grant providers:</b>		-	-	-	-	-	-	-		-
[insert description]		-	-	-	-	-	-	-		-
[insert description]		-	-	-	-	-	-	-		-
[insert description]		-	-	-	-	-	-	-		-
<b>Total Operating Transfers and Grants</b>	5	42 925	52 435	52 435	5 876	23 408	8 739	7 895	90.3%	52 435
<b>Capital Transfers and Grants</b>										
<b>National Government:</b>		11 475	12 470	12 470	-	6 088	2 078	3 576	172.0%	12 470
Municipal Infrastructure Grant		9 736	9 861	9 861	-	5 219	1 644	3 576	217.6%	9 861
Integrated National Electrification Programme (municipal) grant		1 739	2 609	2 609	-	869	435	-		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]		-	-	-	-	-	-	-		-
<b>Provincial Government:</b>		652	2 752	2 752	2 609	2 609	459	2 150	468.8%	2 752
Human Settlement Development		-	-	-	-	-	-	-		-
Community Library Service Grant		-	2 609	2 609	2 609	2 609	435	-		2 609
Development of Sports and Recreation Facilities		-	143	143	-	-	24	-		143
WESGRO		-	-	-	-	-	-	-		-
Maintenance of Water Supply Infrastructure		652	-	-	-	-	-	-		-
<b>District Municipality:</b>		-	-	-	-	-	-	-		-
[insert description]		-	-	-	-	-	-	-		-
[insert description]		-	-	-	-	-	-	-		-
<b>Other grant providers:</b>		-	-	-	-	-	-	-		-
[insert description]		-	-	-	-	-	-	-		-
[insert description]		-	-	-	-	-	-	-		-
[insert description]		-	-	-	-	-	-	-		-
[insert description]		-	-	-	-	-	-	-		-
[insert description]		-	-	-	-	-	-	-		-
[insert description]		-	-	-	-	-	-	-		-
[insert description]		-	-	-	-	-	-	-		-
[insert description]		-	-	-	-	-	-	-		-
<b>Total Capital Transfers and Grants</b>	5	12 127	15 222	15 222	2 609	8 697	2 537	5 726	225.7%	15 222
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	5	55 052	67 657	67 657	8 485	32 105	11 276	13 621	120.8%	67 657

8.2 Supporting table SC7 (1) – Grant expenditure

WC034 Swellendam - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M02 August

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
<b>R thousands</b>										
<b>EXPENDITURE</b>										
<b>Operating expenditure of Transfers and Grants</b>										
<b>National Government:</b>		34 079	37 420	37 420	2 876	5 646	6 237	(591)	-9.5%	37 420
Equitable share and related		29 001	31 579	31 579	2 631	5 262	5 263	(1)	0.0%	31 579
Expanded public works programme integrated grant for municipalities		1 261	1 604	1 604	154	202	267	(65)	-24.4%	1 604
Municipal Infrastructure Grant		2 047	2 076	2 076	50	100	346	(246)	-71.1%	2 076
Integrated National Electrification Programme (municipal) grant		-	391	391	-	-	65	(65)	-100.0%	391
Local government financial management grant		1 770	1 770	1 770	41	82	295	(213)	-72.2%	1 770
Municipal Systems Improvement		-	-	-	-	-	-	-	-	-
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
<b>Provincial Government:</b>		6 842	15 015	15 015	3 261	3 648	2 502	1 626	65.0%	15 015
Graduate Grant		6	-	-	-	-	-	-	-	-
Western Cape Financial Management Capacity Grant		-	379	379	-	-	63	-	-	379
Western Cape Financial Management Support Grant		169	330	330	-	-	55	-	-	330
Financial assistance to municipalities for maintenance and SETA		46	50	50	-	-	8	-	-	50
Maintenance of Water Supply Infrastructure		38	-	-	-	-	-	-	-	-
Municipal Electrical Master Plan Grant		-	1 000	1 000	-	-	167	-	-	1 000
Community Library Service Grant		-	391	391	-	-	65	-	-	391
Human Settlement Development (Beneficiaries)		1 621	7 400	7 400	2 863	2 863	1 233	1 630	132.1%	7 400
Development of Sports and Recreation Facilities		-	22	22	-	-	4	(4)	-100.0%	22
Thusong Services Centre Grant		-	-	-	-	-	-	-	-	-
Library Service Grant		4 745	5 443	5 443	398	785	907	-	-	5 443
Finance Management		-	-	-	-	-	-	-	-	-
Local Government Internship Grant		-	-	-	-	-	-	-	-	-
WESGRO		-	-	-	-	-	-	-	-	-
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
<b>Total operating expenditure of Transfers and Grants:</b>		40 921	52 435	52 435	6 137	9 294	8 739	1 035	11.8%	52 435
<b>Capital expenditure of Transfers and Grants</b>										
<b>National Government:</b>		11 680	12 470	12 470	-	-	2 078	(2 078)	-100.0%	12 470
Municipal Infrastructure Grant		9 717	9 861	9 861	-	-	1 644	(1 644)	-100.0%	9 861
Integrated National Electrification Programme (municipal) grant		1 963	2 609	2 609	-	-	435	(435)	-100.0%	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]		-	-	-	-	-	-	-	-	-
<b>Provincial Government:</b>		253	2 752	2 752	-	-	459	(459)	-100.0%	2 752
Human Settlement Development		-	-	-	-	-	-	-	-	-
Community Library Service Grant		-	2 609	2 609	-	-	435	-	-	2 609
Development of Sports and Recreation Facilities		-	143	143	-	-	24	-	-	143
WESGRO		-	-	-	-	-	-	-	-	-
Maintenance of Water Supply Infrastructure		253	-	-	-	-	-	-	-	-
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
<b>Total capital expenditure of Transfers and Grants</b>		11 933	15 222	15 222	-	-	2 537	(2 537)	-100.0%	15 222
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>		52 854	67 657	67 657	6 137	9 294	11 276	(1 502)	-13.3%	67 657

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

**WC034 Swellendam - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M02 August**

Description	Ref	Budget Year 2019/20				
		Approved Rollover 2018/19	Monthly actual	YearTD actual	YTD variance	YTD variance %
<b>R thousands</b>						
<b>EXPENDITURE</b>						
<b>Operating expenditure of Approved Roll-overs</b>						
<b>National Government:</b>		-	-	-	-	
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]		-	-	-	-	
<b>Provincial Government:</b>		<b>1 850</b>	<b>280</b>	<b>280</b>	<b>1 570</b>	<b>84.9%</b>
Graduate Grant		-	-	-	-	
Western Cape Financial Management Capacity Grant		240	-	-	240	
Western Cape Financial Management Support Grant		29	-	-	29	
Financial assistance to municipalities for maintenance and SETA		-	-	-	-	
Maintenance of Water Supply Infrastructure		-	-	-	-	
Municipal Electrical Master Plan Grant		-	-	-	-	
Community Library Service Grant		-	-	-	-	
Human Settlement Development (Beneficiaries)		-	280	280	(280)	#DIV/0!
Development of Sports and Recreation Facilities		-	-	-	-	
Thusong Services Centre Grant		81	-	-	81	
Library Service Grant		1 428	-	-	1 428	
Finance Management		-	-	-	-	
Local Government Internship Grant		72	-	-	72	
WESGRO		-	-	-	-	
Other transfers and grants [insert description]		-	-	-	-	
<b>District Municipality:</b>		-	-	-	-	
[insert description]		-	-	-	-	
<b>Other grant providers:</b>		-	-	-	-	
[insert description]		-	-	-	-	
<b>Total operating expenditure of Approved Roll-overs</b>		<b>1 850</b>	<b>280</b>	<b>280</b>	<b>1 570</b>	<b>84.9%</b>
<b>Capital expenditure of Approved Roll-overs</b>						
<b>National Government:</b>		48	-	-	48	100.0%
Municipal Infrastructure Grant		-	-	-	-	
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]		-	-	-	-	
<b>Provincial Government:</b>		<b>4 846</b>	-	-	<b>4 446</b>	<b>91.8%</b>
Human Settlement Development		4 446	-	-	4 446	100.0%
Community Library Service Grant		-	-	-	-	
Development of Sports and Recreation Facilities		-	-	-	-	
WESGRO		-	-	-	-	
Maintenance of Water Supply Infrastructure		400	-	-	-	
<b>District Municipality:</b>		-	-	-	-	
[insert description]		-	-	-	-	
<b>Other grant providers:</b>		-	-	-	-	
[insert description]		-	-	-	-	
<b>Total capital expenditure of Approved Roll-overs</b>		<b>4 894</b>	-	-	<b>4 494</b>	<b>91.8%</b>
<b>TOTAL EXPENDITURE OF APPROVED ROLL-OVERS</b>		<b>6 744</b>	<b>280</b>	<b>280</b>	<b>6 064</b>	<b>89.9%</b>

Discrepancy between the Human Settlement Development Grant (Beneficiaries) and the Library Service Grant will be corrected in the February 2020 adjustments budget.

## Section 9 – Capital programme performance

### 9.1 Supporting table C12

Supporting table C12 reconciles with table C5.

WC034 Swellendam - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M02 August

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
<b>R thousands</b>									
<b>Monthly expenditure performance trend</b>									
July	–	1 454	84	–		84	–		
August	53	2 446	435	133	133	519	385	74.3%	1%
September	1 001	2 446	1 493	–		2 012	–		
October	1 588	2 446	1 660	–		3 672	–		
November	1 779	2 493	2 443	–		6 115	–		
December	2 946	6 147	1 644	–		7 759	–		
January	564	499	2 042	–		9 801	–		
February	853	499	1 365	–		11 166	–		
March	1 443	499	1 959	–		13 124	–		
April	1 570	499	659	–		13 784	–		
May	2 422	499	171	–		13 954	–		
June	1 024	629	11 498	–		25 453	–		
<b>Total Capital expenditure</b>	<b>15 242</b>	<b>20 559</b>	<b>25 453</b>	<b>133</b>					