

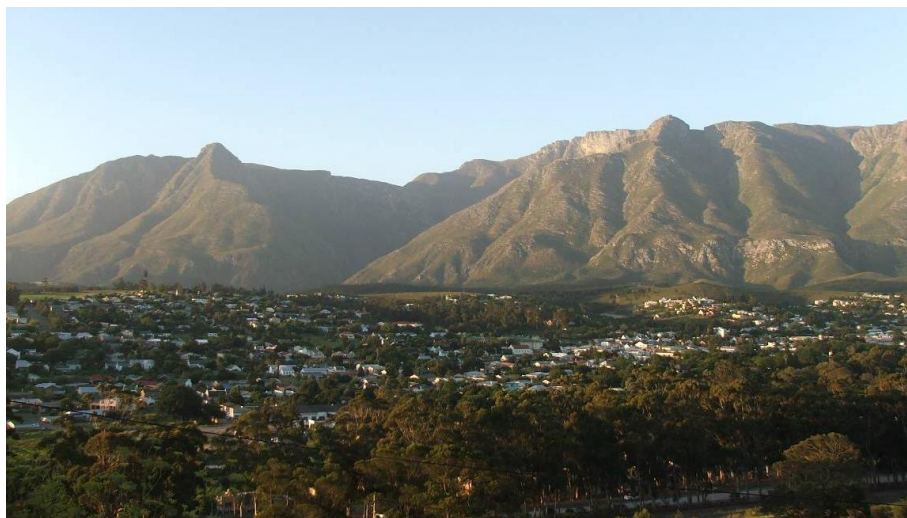
# SWELLENDAM MUNICIPALITY



## 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 February 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 February 2020 in-year report is:**

RESOLVED

(a) That the council take note of contents in the in-year monthly report for February 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.

		<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		26 274	291 401	314 210
Plan to Date (SDBIP)		17 516	190 582	207 392
Actual		6 160	178 586	160 369

**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 February is R15.032 million. The year to date revenue is R178.586 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.

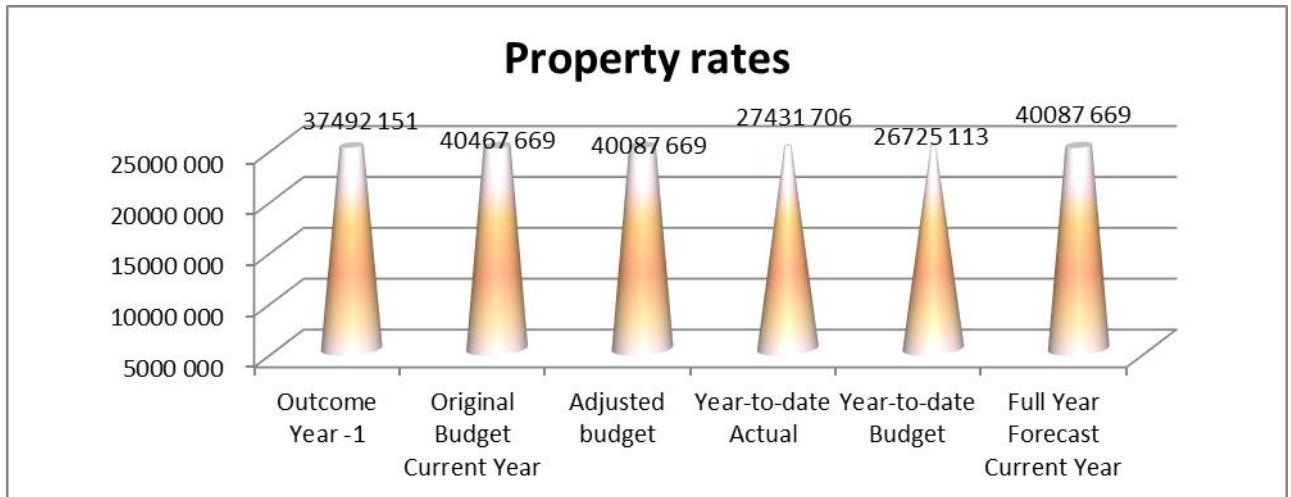


Figure 1 - Property rates

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 68,43% of the budget amount.

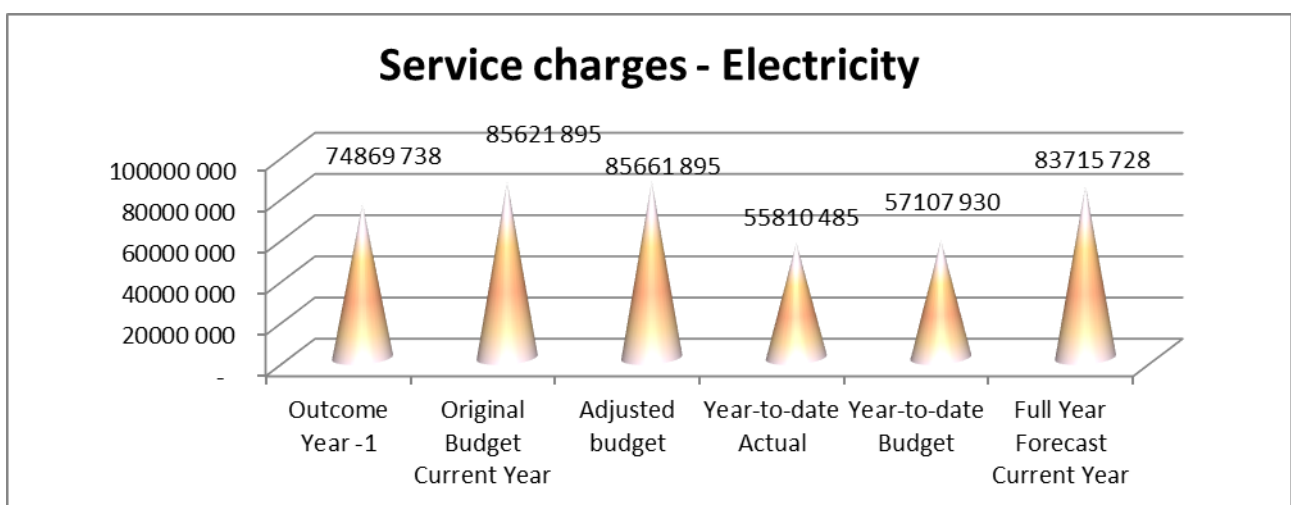


Figure 2 - Electricity service charges



The electricity amount raised as reflected for the actual year to date represents 65,15% of the budget amount.

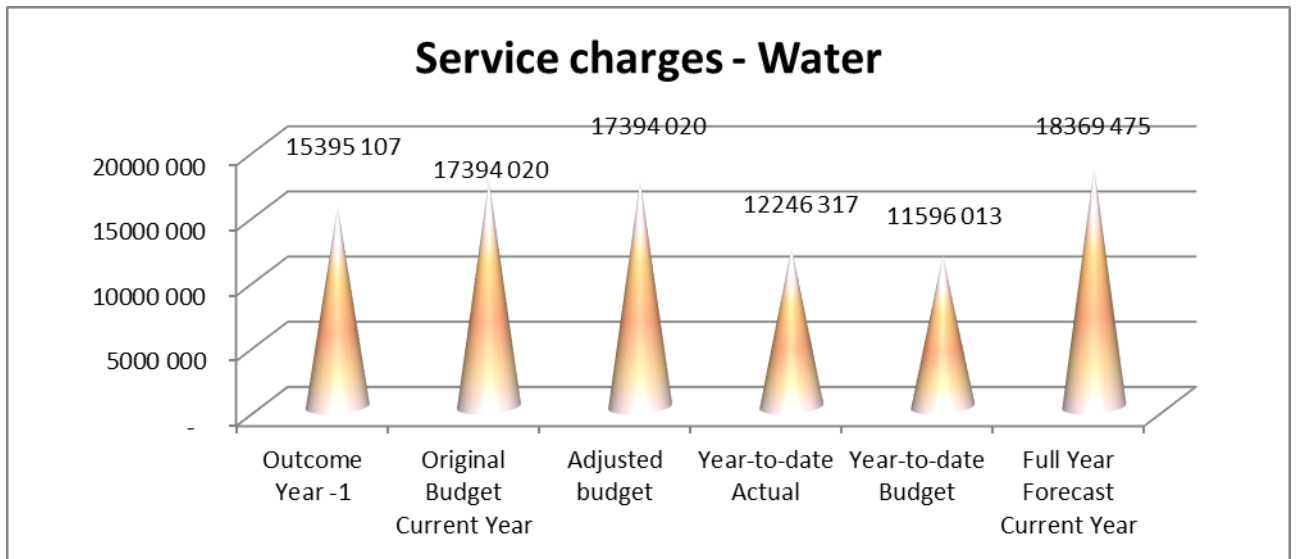


Figure 3 - Water service charges

The water amount raised as reflected for the actual year to date represents 70,41% of the budget amount.

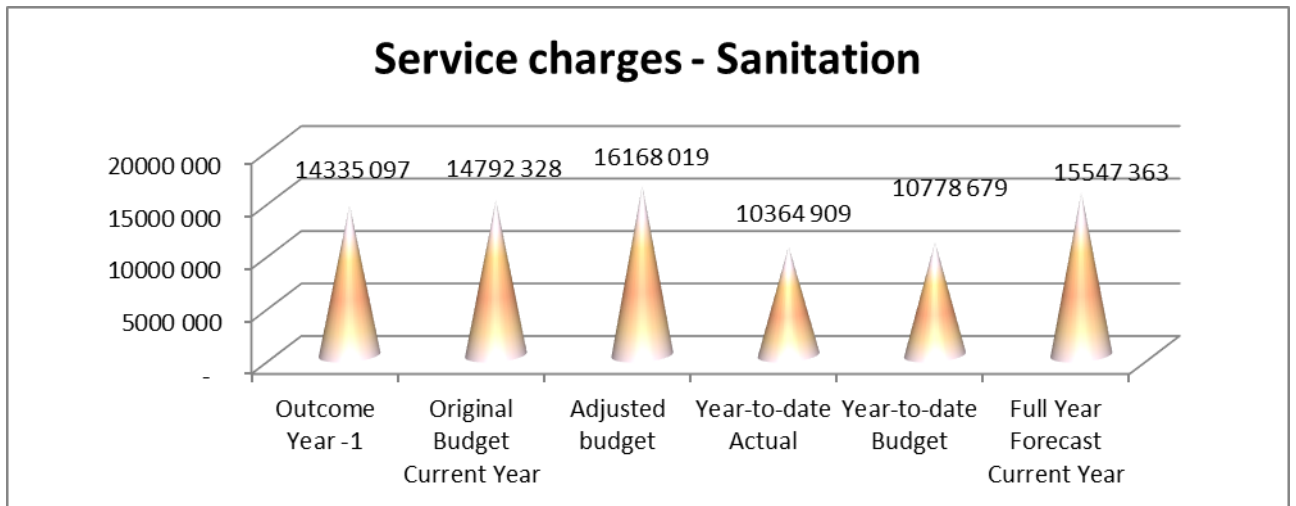


Figure 4 - Sanitation service charges

The sanitation amount raised as reflected for the actual year to date represents 64,11% of the budget amount. The sanitation levies are a very stable stream of accruals.

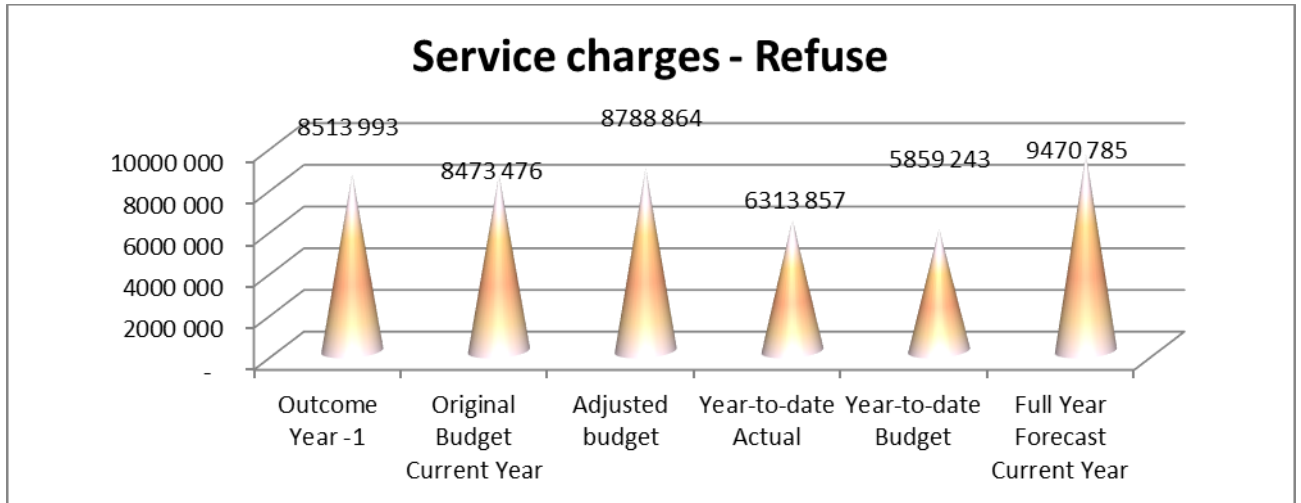


Figure 5 - Refuse removal service charges

The refuse amount raised as reflected for the actual year to date represents 71,84% 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 R28.028 million, whilst the year to date actual revenue is R12.585 million. This represents 27,7% of the budget amount. The reason for this adverse variance is mainly due to management decision as fines, penalties and forfeits will be updated during month 9 and will be in line thereafter on a quarterly basis.

**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 R160.369 million, while the monthly actual amounts to R17.674 million. The total budget is R314.210 million and the year to date budget is R207.392 million which represents an under spending of 23% 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 R108.375 million of which R65.771 million has been expended and represents 60,69% 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 and asset impairment**

The budget for depreciation and asset impairment is R10.389 million of which R5.195 million has been expended and represents 50,0% of the budget amount. The reason for this adverse variance is mainly due to the fact that depreciation will be in line on a quarterly basis.

- **Other materials**

The budget for other materials is R14.437 million of which R10.150 million has been expended and represents 70,31% of the budget amount. Expenditure will come in line during the year. Due to the adjustment budget process we had segmentation changes and correcting journals still needs to be done on some of the line items. The main variance is between other materials, other expenditure and contracted services which will be corrected.

- **Contracted Services**

The budget for contracted services is R39.795 million of which R19.145 million has been expended and represents 48,11% of the budget amount. Expenditure will come in line during the year. Due to the adjustment budget process we had segmentation changes and correcting journals still needs to be done on some of

the line items. The main variance is between other materials, other expenditure and contracted services which will be corrected.

- **Transfers and subsidies**

The budget for transfers and subsidies is R0.360 million of which R0.062 million has been expended and represents 17,22% 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 R12.861 million has been expended and represents 53,33% of the budget amount. Expenditure will come in line during the year. Due to the adjustment budget process we had segmentation changes and correcting journals still needs to be done on some of the line items. The main variance is between other materials, other expenditure and contracted services which will be corrected.

### **3.2.1.4 Operating expenditure by municipal vote**

#### **Municipal Manager**

The budget for Municipal Manager is R8.816 million of which R4.373 million has been expended and represents 50% of the budget amount.

#### **Corporate services**

The budget for Corporate Services is R40.932 million of which R18.069 million has been expended and represents 44% of the budget amount.

#### **Financial services**

The budget for Financial Services is R29.056 million of which R19.004 million has been expended and represents 65% of the budget amount.

#### **Engineers services**

The budget for Engineers Services is R139.204 million of which R77.042 million has been expended and represents 55% of the budget amount.

#### **Community services**

The budget for Community Services is R96.202 million of which R41.880 million has been expended and represents 44% of the budget amount.

### 3.2.1.5 Capital expenditure

The capital spending for the month of February amounts to R0.949 million. The adjustment budget amount for Capital Expenditure is R26.274 million of which R6.160 million has been expended and represents 23% of the budgeted amount.

We have capital commitments that amounts up to R4 543 569,01. 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 29 February 2020 amounts to R46 191 489,50.

##### 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 R25 634 673.02

Breakdown	Prior year Balances	Year to date Balances
Payments received in advance	1 736 031.00	1 881 427.66
Salary control	-	-
Trade payables	20 439 986.86	278 228.91
Un-identified deposits	51 675.55	51 976.35
Other payables	2 120 507.00	2 041 040.10
Unspent conditional grants	7 115 532.35	21 382 000.00
<b>Total</b>	<b>31 463 732.76</b>	<b>25 634 673.02</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 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

<b>Current ratio</b>	
Total current assets	Total current liabilities
114 052 629	85 250 282
1.34	

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
27 932 470	311 611 132
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 R84.760 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 - M08 February

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	37 492	40 468	40 088	3 124	27 432	27 145	287	1%	40 088
Service charges	113 114	126 282	128 013	10 702	84 736	84 076	660	1%	128 013
Investment revenue	5 033	4 166	4 966	436	3 852	3 311	541	16%	4 966
Transfers and subsidies	39 860	52 435	62 406	668	42 844	41 726	1 118	3%	62 406
Other own revenue	50 733	58 581	55 931	102	19 722	34 323	(14 602)	-43%	55 931
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>246 232</b>	<b>281 932</b>	<b>291 404</b>	<b>15 032</b>	<b>178 586</b>	<b>190 582</b>	<b>(11 996)</b>	<b>-6%</b>	<b>291 404</b>
Employee costs	85 604	108 348	108 735	8 044	65 771	75 109	(9 338)	-12%	108 735
Remuneration of Councillors	5 103	5 594	5 637	429	3 391	2 669	722	27%	5 637
Depreciation & asset impairment	9 801	9 329	10 389	530	5 195	6 926	(1 731)	-25%	10 389
Finance charges	5 801	6 525	6 525	-	1 852	4 350	(2 498)	-57%	6 525
Materials and bulk purchases	76 150	88 863	81 723	5 460	49 358	51 477	(2 119)	-4%	81 723
Transfers and subsidies	1 700	2 502	360	(688)	62	676	(613)	-91%	360
Other expenditure	61 478	77 896	100 841	3 899	34 740	66 185	(31 446)	-48%	100 841
<b>Total Expenditure</b>	<b>245 638</b>	<b>299 057</b>	<b>314 210</b>	<b>17 674</b>	<b>160 369</b>	<b>207 392</b>	<b>(47 023)</b>	<b>-23%</b>	<b>314 210</b>
<b>Surplus/(Deficit)</b>	<b>594</b>	<b>(17 125)</b>	<b>(22 806)</b>	<b>(2 642)</b>	<b>18 217</b>	<b>(16 810)</b>	<b>35 027</b>	<b>-208%</b>	<b>(22 806)</b>
Transfers and subsidies - capital (monetary allocation) & Contributed assets	13 350	15 222	20 937	550	4 640	16 115	(11 476)	-71%	20 937
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>13 944</b>	<b>(1 904)</b>	<b>(1 869)</b>	<b>(2 092)</b>	<b>22 857</b>	<b>(695)</b>	<b>23 552</b>	<b>-3391%</b>	<b>(1 869)</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>13 944</b>	<b>(1 904)</b>	<b>(1 869)</b>	<b>(2 092)</b>	<b>22 857</b>	<b>(695)</b>	<b>23 552</b>	<b>-3391%</b>	<b>(1 869)</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>16 985</b>	<b>20 559</b>	<b>26 274</b>	<b>949</b>	<b>6 160</b>	<b>17 516</b>	<b>(11 356)</b>	<b>-65%</b>	<b>26 274</b>
Capital transfers recognised	11 550	15 222	20 937	550	4 640	13 958	(9 318)	-67%	20 937
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	5 435	5 337	5 337	399	1 520	3 558	(2 038)	-57%	5 337
<b>Total sources of capital funds</b>	<b>16 985</b>	<b>20 559</b>	<b>26 274</b>	<b>949</b>	<b>6 160</b>	<b>17 516</b>	<b>(11 356)</b>	<b>-65%</b>	<b>26 274</b>
<b>Financial position</b>									
Total current assets	101 821	59 838	86 231	-	114 053	-	-	-	86 231
Total non current assets	331 902	346 405	347 787	-	337 209	-	-	-	347 787
Total current liabilities	48 074	57 385	49 009	-	85 250	-	-	-	49 009
Total non current liabilities	97 965	81 541	99 193	-	54 401	-	-	-	99 193
Community wealth/Equity	<b>287 685</b>	<b>267 318</b>	<b>285 815</b>	-	<b>311 611</b>	-	-	-	<b>285 815</b>
<b>Cash flows</b>									
Net cash from (used) operating	27 798	12 110	16 513	(31 270)	16 889	27 365	10 476	38%	16 513
Net cash from (used) investing	(15 437)	(19 559)	(25 274)	(949)	(5 827)	(11 166)	(5 339)	48%	(25 274)
Net cash from (used) financing	(2 813)	(3 849)	(4 482)	17	(1 246)	(1 317)	(70)	5%	201
<b>Cash/cash equivalents at the month/year end</b>	<b>74 945</b>	<b>27 853</b>	<b>61 702</b>	<b>-</b>	<b>84 760</b>	<b>89 827</b>	<b>5 067</b>	<b>6%</b>	<b>66 385</b>
<b>Debtors &amp; creditors analysis</b>	<b>0-30 Days</b>	<b>31-60 Days</b>	<b>61-90 Days</b>	<b>91-120 Days</b>	<b>121-150 Dys</b>	<b>151-180 Dys</b>	<b>181 Dys-1 Yr</b>	<b>Over 1Yr</b>	<b>Total</b>
<b>Debtors Age Analysis</b>									
Total By Income Source	14 704	759	573	580	622	457	2 582	12 572	32 849
<b>Creditors Age Analysis</b>									
Total Creditors	1 599	-	-	-	-	-	-	-	1 599



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

WC034 Swellendam - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M08 February

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>1</b>									
<b>Revenue - Functional</b>										
<b>Governance and administration</b>		75 563	94 966	96 291	4 400	64 494	66 197	(1 703)	-3%	96 291
Executive and council		29 431	33 274	33 749	64	24 490	21 941	2 548	12%	33 749
Finance and administration		46 132	61 692	62 542	4 336	40 004	44 256	(4 251)	-10%	62 542
Internal audit		-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		67 564	70 705	82 381	252	32 771	52 652	(19 881)	-38%	82 381
Community and social services		5 895	9 163	10 431	415	3 926	6 961	(3 035)	-44%	10 431
Sport and recreation		933	1 110	1 110	174	738	776	(38)	-5%	1 110
Public safety		59 114	53 033	50 069	(337)	15 833	31 068	(15 235)	-49%	50 069
Housing		1 622	7 400	20 771	-	12 273	13 847	(1 574)	-11%	20 771
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		1 229	1 076	1 026	98	724	684	40	6%	1 026
Planning and development		1 178	1 017	967	98	679	645	34	5%	967
Road transport		52	58	58	-	45	39	6	17%	58
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		115 225	130 407	132 643	10 832	85 237	87 165	(1 928)	-2%	132 643
Energy sources		76 929	89 704	89 774	6 930	56 258	58 564	(2 305)	-4%	89 774
Water management		15 395	17 394	17 854	1 720	12 246	11 924	322	3%	17 854
Waste water management		14 387	14 835	16 226	1 390	10 418	10 818	(399)	-4%	16 226
Waste management		8 514	8 473	8 789	791	6 314	5 859	455	8%	8 789
<b>Other</b>	<b>4</b>	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Functional</b>	<b>2</b>	<b>259 581</b>	<b>297 154</b>	<b>312 341</b>	<b>15 582</b>	<b>183 225</b>	<b>206 697</b>	<b>(23 472)</b>	<b>-11%</b>	<b>312 341</b>
<b>Expenditure - Functional</b>										
<b>Governance and administration</b>		57 054	88 250	89 004	5 711	47 363	59 327	(11 964)	-20%	89 004
Executive and council		18 450	28 962	29 710	1 187	10 626	18 749	(8 122)	-43%	29 710
Finance and administration		37 291	57 834	57 795	4 393	35 862	39 527	(3 665)	-9%	57 795
Internal audit		1 312	1 453	1 498	131	875	1 052	(177)	-17%	1 498
<b>Community and public safety</b>		69 620	66 578	75 762	1 863	31 678	50 933	(19 255)	-38%	75 762
Community and social services		9 854	7 226	7 399	434	4 386	5 039	(652)	-13%	7 399
Sport and recreation		9 664	11 832	11 748	760	6 578	8 014	(1 436)	-18%	11 748
Public safety		46 767	38 225	38 392	521	7 182	25 660	(18 478)	-72%	38 392
Housing		3 335	9 294	18 223	148	13 532	12 221	1 311	11%	18 223
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		20 036	22 499	24 195	1 564	13 468	16 302	(2 834)	-17%	24 195
Planning and development		3 953	5 287	5 219	302	2 836	3 553	(717)	-20%	5 219
Road transport		16 083	17 212	18 976	1 262	10 632	12 749	(2 117)	-17%	18 976
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		97 738	120 460	124 378	8 462	67 180	80 249	(13 069)	-16%	124 378
Energy sources		67 284	82 363	82 996	5 527	47 082	52 560	(5 477)	-10%	82 996
Water management		9 821	11 277	13 032	697	6 229	8 553	(2 324)	-27%	13 032
Waste water management		13 514	17 233	18 016	1 212	9 129	12 213	(3 084)	-25%	18 016
Waste management		7 119	9 588	10 335	1 026	4 740	6 923	(2 183)	-32%	10 335
<b>Other</b>		1 191	1 271	871	74	679	581	98	17%	871
<b>Total Expenditure - Functional</b>	<b>3</b>	<b>245 638</b>	<b>299 057</b>	<b>314 210</b>	<b>17 674</b>	<b>160 369</b>	<b>207 392</b>	<b>(47 023)</b>	<b>-23%</b>	<b>314 210</b>
<b>Surplus/ (Deficit) for the year</b>		<b>13 944</b>	<b>(1 904)</b>	<b>(1 869)</b>	<b>(2 092)</b>	<b>22 857</b>	<b>(695)</b>	<b>23 552</b>	<b>-3391%</b>	<b>(1 869)</b>

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. 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 - M08 February**

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	791	36	198	527	(329)	-62%	791
1.1 - Municipal Manager		6	379	791	36	198	527	(329)	-62%	791
1.2 - Tourism		-	-	-	-	-	-	-	-	-
1.3 - Local Economic Development		-	-	-	-	-	-	-	-	-
1.4 - IDP		-	-	-	-	-	-	-	-	-
1.5 - Internal Audit		-	-	-	-	-	-	-	-	-
<b>Vote 2 - Corporate Services</b>		30 821	33 923	34 171	126	24 977	22 224	2 753	12%	34 171
2.1 - Building Control		838	777	677	43	435	451	(16)	-4%	677
2.2 - Corporate Services		217	-	236	-	-	157	(157)	-100%	236
2.3 - Council General		29 425	32 895	32 958	28	24 292	21 414	2 878	13%	32 958
2.4 - Human Resources		-	-	-	-	-	-	-	-	-
2.5 - Town Planning		340	241	291	55	243	194	50	26%	291
2.6 - Rented Buildings		1	10	10	0	6	7	(1)	-17%	10
2.7 - Office Buildings		-	-	-	-	-	-	-	-	-
<b>Vote 3 - Financial Services</b>		45 914	48 089	48 691	3 743	33 391	32 886	505	2%	48 691
3.1 - Financial Services		45 914	48 089	48 691	3 743	33 391	32 886	505	2%	48 691
3.2 - Stores		-	-	-	-	-	-	-	-	-
3.3 - Budget and Treasury Office		-	-	-	-	-	-	-	-	-
3.4 - Supply Chain Management		-	-	-	-	-	-	-	-	-
3.5 - Information Technology		-	-	-	-	-	-	-	-	-
<b>Vote 4 - Engineers Services</b>		120 104	135 549	137 470	10 624	85 528	92 517	(6 989)	-8%	137 470
4.1 - Electricity		76 929	89 704	89 774	6 930	56 258	58 564	(2 305)	-4%	89 774
4.2 - Engineers Services		13 342	13 558	13 558	584	6 559	11 479	(4 920)	-43%	13 558
4.3 - Main Roads		46	50	50	-	40	33	7	20%	50
4.4 - Workshop Fleet		-	-	-	-	-	-	-	-	-
4.5 - Sewerage		14 361	14 827	16 203	1 390	10 396	10 802	(407)	-4%	16 203
4.6 - Stormwater		26	8	23	-	23	15	8	50%	23
4.7 - Street Lights		-	-	-	-	-	-	-	-	-
4.8 - Streets		5	8	8	-	5	5	(0)	-2%	8
4.9 - Water		15 395	17 394	17 854	1 720	12 246	11 618	629	5%	17 854
<b>Vote 5 - Community Services</b>		62 737	79 214	91 218	1 052	39 132	58 543	(19 411)	-33%	91 218
5.1 - Caravan Park		931	942	942	87	650	633	17	3%	942
5.2 - Cemeteries		64	57	47	4	33	31	2	5%	47
5.3 - Community Services		56	35	48	8	48	32	15	48%	48
5.4 - Library		5 008	8 498	9 625	356	3 400	6 417	(3 017)	-47%	9 625
5.5 - Parks		-	-	-	-	-	-	-	-	-
5.6 - Pound		14	16	3	-	1	2	(0)	-11%	3
5.7 - Refuse		8 514	8 473	8 789	791	6 314	5 859	455	8%	8 789
5.8 - Sports and Recreation		2	167	167	87	88	143	(55)	-38%	167
5.9 - Traffic		45 759	53 017	50 067	(337)	15 832	31 067	(15 235)	-49%	50 067
5.10 - Housing		1 622	7 400	20 771	-	12 273	13 847	(1 574)	-11%	20 771
5.11 - Commonage		-	-	-	-	-	-	-	-	-
5.12 - Halls		170	140	140	11	92	100	(8)	-8%	140
5.13 - Thusong Multipurpose Center		597	468	619	45	401	413	(12)	-3%	619
5.14 - Licensing		-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>	2	259 581	297 154	312 341	15 582	183 225	206 697	(23 472)	-11%	312 341

WC034 Swellendam - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - A - M08 February

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>		6 584	8 935	8 816	585	4 373	5 983	(1 610)	-27%	8 816
1.1 - Municipal Manager		3 774	5 838	6 073	355	2 600	4 100	(1 499)	-37%	6 073
1.2 - Tourism		1 191	1 271	871	74	679	581	98	17%	871
1.3 - Local Economic Development		10	17	17	-	1	5	(4)	-83%	17
1.4 - IDP		297	357	357	25	218	246	(29)	-12%	357
1.5 - Internal Audit		1 312	1 453	1 498	131	875	1 052	(177)	-17%	1 498
<b>Vote 2 - Corporate Services</b>		30 281	40 255	40 932	2 597	18 069	26 715	(8 646)	-32%	40 932
2.1 - Building Control		14	54	54	0	0	27	(26)	-99%	54
2.2 - Corporate Services		8 437	8 146	8 453	1 235	5 092	6 013	(920)	-15%	8 453
2.3 - Council General		14 676	23 125	23 637	832	8 026	14 649	(6 623)	-45%	23 637
2.4 - Human Resources		3 195	3 551	3 451	242	2 141	3 276	(1 134)	-35%	3 451
2.5 - Town Planning		3 632	4 860	4 792	277	2 617	2 388	229	10%	4 792
2.6 - Rented Buildings		-	11	11	-	-	6	(6)	-100%	11
2.7 - Office Buildings		327	509	534	10	192	356	(164)	-46%	534
<b>Vote 3 - Financial Services</b>		24 411	28 873	29 056	1 919	19 004	19 666	(662)	-3%	29 056
3.1 - Financial Services		18 805	21 969	22 177	1 397	14 374	14 926	(552)	-4%	22 177
3.2 - Stores		449	502	505	37	323	838	(514)	-61%	505
3.3 - Budget and Treasury Office		565	1 171	1 187	90	791	1 924	(1 133)	-59%	1 187
3.4 - Supply Chain Management		2 046	2 442	2 348	170	1 478	1 626	(148)	-9%	2 348
3.5 - Information Technology		2 545	2 788	2 839	225	2 037	352	1 686	479%	2 839
<b>Vote 4 - Engineers Services</b>		109 187	134 750	139 204	9 220	77 042	90 338	(13 297)	-15%	139 204
4.1 - Electricity		65 547	80 037	80 644	5 386	45 815	51 090	(5 276)	-10%	80 644
4.2 - Engineers Services		8 222	11 219	10 834	655	6 294	7 379	(1 085)	-15%	10 834
4.3 - Main Roads		46	63	68	-	40	46	(6)	-12%	68
4.4 - Workshop Fleet		748	1 205	1 210	63	736	830	(94)	-11%	1 210
4.5 - Sewerage		8 845	11 505	12 349	880	5 747	8 290	(2 542)	-31%	12 349
4.6 - Stormwater		4 668	5 728	5 667	332	3 382	3 924	(542)	-14%	5 667
4.7 - Street Lights		1 738	2 238	2 263	141	1 268	1 414	(147)	-10%	2 263
4.8 - Streets		9 553	11 479	13 137	1 067	7 532	8 813	(1 280)	-15%	13 137
4.9 - Water		9 821	11 277	13 032	697	6 229	8 553	(2 324)	-27%	13 032
<b>Vote 5 - Community Services</b>		75 176	86 243	96 202	3 353	41 880	64 689	(22 809)	-35%	96 202
5.1 - Caravan Park		1 263	1 564	1 579	90	889	1 065	(176)	-17%	1 579
5.2 - Cemeteries		87	146	128	-	36	83	(47)	-57%	128
5.3 - Community Services		3 345	3 858	3 800	247	2 263	2 601	(339)	-13%	3 800
5.4 - Library		4 936	5 463	5 452	342	3 303	3 721	(418)	-11%	5 452
5.5 - Parks		7 950	9 700	9 645	642	5 502	6 599	(1 097)	-17%	9 645
5.6 - Pound		9	13	6	-	1	4	(2)	-65%	6
5.7 - Refuse		7 119	9 588	10 335	1 026	4 740	6 923	(2 183)	-32%	10 335
5.8 - Sports and Recreation		451	568	524	28	187	349	(162)	-46%	524
5.9 - Traffic		45 020	38 213	38 387	521	7 181	25 656	(18 476)	-72%	38 387
5.10 - Housing		3 335	9 294	18 223	148	13 532	12 221	1 311	11%	18 223
5.11 - Commonage		174	463	446	22	140	287	(147)	-51%	446
5.12 - Halls		900	997	1 121	52	654	764	(110)	-14%	1 121
5.13 - Thusong Multipurpose Center		585	621	698	41	394	471	(77)	-16%	698
5.14 - Licensing		-	5 758	5 859	195	3 059	3 945	(886)	-22%	5 859
<b>Total Expenditure by Vote</b>	2	245 638	299 057	314 210	17 674	160 369	207 392	(47 023)	-23%	314 210
<b>Surplus/ (Deficit) for the year</b>	2	13 944	(1 904)	(1 869)	(2 092)	22 857	(695)	23 552	-3391%	(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) - M08 February

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		37 492	40 468	40 088	3 124	27 432	27 145	287	1%	40 088
Service charges - electricity revenue		74 870	85 622	85 662	6 803	55 810	55 820	(10)	0%	85 662
Service charges - water revenue		15 395	17 394	17 394	1 720	12 246	11 618	629	5%	17 394
Service charges - sanitation revenue		14 335	14 792	16 168	1 387	10 365	10 779	(414)	-4%	16 168
Service charges - refuse revenue		8 514	8 473	8 789	791	6 314	5 859	455	8%	8 789
Rental of facilities and equipment		742	621	691	56	501	468	33	7%	691
Interest earned - external investments		5 033	4 166	4 966	436	3 852	3 311	541	16%	4 966
Interest earned - outstanding debtors		991	1 110	1 200	120	908	800	108	14%	1 200
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		42 356	48 514	45 514	(647)	12 585	28 028	(15 444)	-55%	45 514
Licences and permits		1 451	1 365	1 372	134	1 045	918	127	14%	1 372
Agency services		2 102	1 917	1 980	222	1 429	1 320	109	8%	1 980
Transfers and subsidies		39 860	52 435	62 406	668	42 844	41 726	1 118	3%	62 406
Other revenue		3 072	4 054	4 174	218	2 922	2 790	132	5%	4 174
Gains on disposal of PPE		19	1 000	1 000	-	332	-	332	#DIV/0!	1 000
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>246 232</b>	<b>281 932</b>	<b>291 404</b>	<b>15 032</b>	<b>178 586</b>	<b>190 582</b>	<b>(11 996)</b>	<b>-6%</b>	<b>291 404</b>
<b>Expenditure By Type</b>										
Employee related costs		85 604	108 348	108 735	8 044	65 771	75 109	(9 338)	-12%	108 735
Remuneration of councillors		5 103	5 594	5 637	429	3 391	2 669	722	27%	5 637
Debt impairment		35 332	34 238	36 921	-	2 734	24 614	(21 880)	-89%	36 921
Depreciation & asset impairment		9 801	9 329	10 389	530	5 195	6 926	(1 731)	-25%	10 389
Finance charges		5 801	6 525	6 525	-	1 852	4 350	(2 498)	-57%	6 525
Bulk purchases		55 676	67 286	67 286	4 635	39 208	41 919	(2 710)	-6%	67 286
Other materials		20 474	21 577	14 437	826	10 150	9 558	592	6%	14 437
Contracted services		13 207	24 090	39 795	314	19 145	25 816	(6 671)	-26%	39 795
Transfers and subsidies		1 700	2 502	360	(688)	62	676	(613)	-91%	360
Other expenditure		12 939	19 567	24 125	3 585	12 861	15 755	(2 894)	-18%	24 125
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>		<b>245 638</b>	<b>299 057</b>	<b>314 210</b>	<b>17 674</b>	<b>160 369</b>	<b>207 392</b>	<b>(47 023)</b>	<b>-23%</b>	<b>314 210</b>
<b>Surplus/(Deficit)</b>		<b>594</b>	<b>(17 125)</b>	<b>(22 806)</b>	<b>(2 642)</b>	<b>18 217</b>	<b>(16 810)</b>	<b>35 027</b>	<b>-208%</b>	<b>(22 806)</b>
Transfers and subsidies - capital (municipality associates) (National / Provincial and District)		13 350	15 222	20 937	550	4 640	16 115	(11 476)	-71%	20 937
(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>13 944</b>	<b>(1 904)</b>	<b>(1 869)</b>	<b>(2 092)</b>	<b>22 857</b>	<b>(695)</b>			<b>(1 869)</b>
Taxation		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>		<b>13 944</b>	<b>(1 904)</b>	<b>(1 869)</b>	<b>(2 092)</b>	<b>22 857</b>	<b>(695)</b>			<b>(1 869)</b>
Attributable to minorities		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>		<b>13 944</b>	<b>(1 904)</b>	<b>(1 869)</b>	<b>(2 092)</b>	<b>22 857</b>	<b>(695)</b>			<b>(1 869)</b>
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>		<b>13 944</b>	<b>(1 904)</b>	<b>(1 869)</b>	<b>(2 092)</b>	<b>22 857</b>	<b>(695)</b>			<b>(1 869)</b>

### 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) - M08  
February

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		11 066	12 470	12 470	475	4 565	8 313	(3 749)	-45%	12 470
Vote 5 - Community Services		-	2 609	3 478	-	-	2 319	(2 319)	-100%	3 478
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	11 066	15 078	15 948	475	4 565	10 632	(6 067)	-57%	15 948
<b>Single Year expenditure appropriation</b>	2									
Vote 1 - Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 2 - Corporate Services		-	105	100	15	60	67	(7)	-11%	100
Vote 3 - Financial Services		2 435	950	950	87	257	633	(376)	-59%	950
Vote 4 - Engineers Services		3 203	4 091	4 506	292	1 199	3 004	(1 805)	-60%	4 506
Vote 5 - Community Services		281	334	4 770	80	80	3 180	(3 100)	-97%	4 770
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	5 919	5 480	10 326	474	1 595	6 884	(5 289)	-77%	10 326
<b>Total Capital Expenditure</b>		16 985	20 559	26 274	949	6 160	17 516	(11 356)	-65%	26 274
<b>Capital Expenditure - Functional Classification</b>										
<b>Governance and administration</b>		2 435	1 181	1 328	101	294	885	(591)	-67%	1 328
Executive and council		-	6	5	4	4	3	1	47%	5
Finance and administration		2 435	1 175	1 323	96	290	882	(592)	-67%	1 323
Internal audit		-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		281	2 943	8 248	80	80	5 499	(5 419)	-99%	8 248
Community and social services		281	2 729	3 598	-	-	2 399	(2 399)	-100%	3 598
Sport and recreation		-	193	193	75	75	129	(54)	-42%	193
Public safety		-	21	11	4	4	7	(3)	-37%	11
Housing		-	-	4 446	-	-	2 964	(2 964)	-100%	4 446
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		4 451	6 125	6 888	654	4 479	4 592	(114)	-2%	6 888
Planning and development		-	30	27	6	26	18	9	50%	27
Road transport		4 451	6 095	6 862	648	4 452	4 575	(122)	-3%	6 862
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		9 818	10 310	9 810	115	1 307	6 540	(5 233)	-80%	9 810
Energy sources		2 215	3 439	2 609	110	307	1 739	(1 432)	-82%	2 609
Water management		5 874	5 664	6 194	-	302	4 129	(3 828)	-93%	6 194
Waste water management		1 729	1 207	1 007	4	698	671	27	4%	1 007
Waste management		-	-	-	-	-	-	-	-	-
<b>Other</b>		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Functional Classification</b>	3	16 985	20 559	26 274	949	6 160	17 516	(11 356)	-65%	26 274
<b>Funded by:</b>										
National Government		11 550	12 470	12 470	475	4 565	8 313	(3 749)	-45%	12 470
Provincial Government		-	2 752	8 467	75	75	5 645	(5 570)	-99%	8 467
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>		11 550	15 222	20 937	550	4 640	13 958	(9 318)	-67%	20 937
<b>Borrowing</b>	6	-	-	-	-	-	-	-	-	-
<b>Internally generated funds</b>		5 435	5 337	5 337	399	1 520	3 558	(2 038)	-57%	5 337
<b>Total Capital Funding</b>		16 985	20 559	26 274	949	6 160	17 516	(11 356)	-65%	26 274

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

WC034 Swellendam - Table C6 Monthly Budget Statement - Financial Position - M08 February

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		74 945	27 853	61 702	37 697	61 702
Call investment deposits		–	–	–	46 356	–
Consumer debtors		9 113	8 932	9 137	11 848	9 137
Other debtors		14 205	12 779	11 645	15 102	11 645
Current portion of long-term receivables		–	–	–	30	–
Inventory		3 559	10 274	3 747	3 020	3 747
<b>Total current assets</b>		<b>101 821</b>	<b>59 838</b>	<b>86 231</b>	<b>114 053</b>	<b>86 231</b>
<b>Non current assets</b>						
Long-term receivables		–	–	–	2 319	–
Investments		–	–	–	708	–
Investment property		17 190	24 886	17 092	17 141	17 092
Investments in Associate		–	–	–	–	–
Property, plant and equipment		314 009	316 518	330 068	308 633	330 068
Biological		–	–	–	–	–
Intangible		506	586	430	468	430
Other non-current assets		198	4 416	198	7 941	198
<b>Total non current assets</b>		<b>331 902</b>	<b>346 405</b>	<b>347 787</b>	<b>337 209</b>	<b>347 787</b>
<b>TOTAL ASSETS</b>		<b>433 723</b>	<b>406 244</b>	<b>434 018</b>	<b>451 262</b>	<b>434 018</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft		–	–	–	–	–
Borrowing		–	2 276	2 827	2 827	2 827
Consumer deposits		2 514	2 570	2 715	2 717	2 715
Trade and other payables		31 472	24 031	29 898	25 635	29 898
Provisions		14 088	28 508	13 569	54 072	13 569
<b>Total current liabilities</b>		<b>48 074</b>	<b>57 385</b>	<b>49 009</b>	<b>85 250</b>	<b>49 009</b>
<b>Non current liabilities</b>						
Borrowing		28 523	24 664	24 426	27 932	24 426
Provisions		69 442	56 877	74 767	26 468	74 767
<b>Total non current liabilities</b>		<b>97 965</b>	<b>81 541</b>	<b>99 193</b>	<b>54 401</b>	<b>99 193</b>
<b>TOTAL LIABILITIES</b>		<b>146 039</b>	<b>138 925</b>	<b>148 202</b>	<b>139 651</b>	<b>148 202</b>
<b>NET ASSETS</b>	2	<b>287 685</b>	<b>267 318</b>	<b>285 815</b>	<b>311 611</b>	<b>285 815</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated Surplus/(Deficit)		276 290	264 678	274 421	300 216	274 421
Reserves		11 395	2 640	11 395	11 395	11 395
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	<b>287 685</b>	<b>267 318</b>	<b>285 815</b>	<b>311 611</b>	<b>285 815</b>

4.1.7 Table C7: Monthly Budget Statement - Cash Flow

WC034 Swellendam - Table C7 Monthly Budget Statement - Cash Flow - M08 February

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		37 239	39 685	39 286	2 740	25 029	26 885	(1 856)	-7%	39 286
Service charges		110 623	123 839	125 453	10 148	79 725	81 715	(1 990)	-2%	125 453
Other revenue		18 902	25 416	22 731	630	11 759	17 018	(5 259)	-31%	22 731
Government - operating		42 926	52 435	62 406	817	48 581	37 660	10 921	29%	62 406
Government - capital		12 127	15 222	20 937	2 237	13 685	13 431	254	2%	20 937
Interest		5 866	5 276	6 142	436	3 852	2 656	1 196	45%	6 142
Dividends		-	-	-	-	-	-	-	-	-
<b>Payments</b>										
Suppliers and employees		(195 257)	(241 712)	(256 484)	(48 966)	(163 828)	(147 031)	16 797	-11%	(256 484)
Finance charges		(2 928)	(5 549)	(3 598)	-	(1 852)	(3 349)	(1 497)	45%	(3 598)
Transfers and Grants		(1 700)	(2 502)	(360)	688	(62)	(1 619)	(1 557)	96%	(360)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>27 798</b>	<b>12 110</b>	<b>16 513</b>	<b>(31 270)</b>	<b>16 889</b>	<b>27 365</b>	<b>10 476</b>	<b>38%</b>	<b>16 513</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE		313	1 000	1 000	-	332	-	332	#DIV/0!	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		(15 749)	(20 559)	(26 274)	(949)	(6 160)	(11 166)	(5 006)	45%	(26 274)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(15 437)</b>	<b>(19 559)</b>	<b>(25 274)</b>	<b>(949)</b>	<b>(5 827)</b>	<b>(11 166)</b>	<b>(5 339)</b>	<b>48%</b>	<b>(25 274)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
<b>Receipts</b>										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		269	190	201	17	203	-	203	#DIV/0!	201
<b>Payments</b>										
Repayment of borrowing		(3 082)	(4 039)	(4 683)	-	(1 449)	(1 317)	132	-10%	-
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>(2 813)</b>	<b>(3 849)</b>	<b>(4 482)</b>	<b>17</b>	<b>(1 246)</b>	<b>(1 317)</b>	<b>(70)</b>	<b>5%</b>	<b>201</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>9 549</b>	<b>(11 298)</b>	<b>(13 244)</b>	<b>(32 201)</b>	<b>9 815</b>	<b>14 882</b>			<b>(8 560)</b>
Cash/cash equivalents at beginning:		65 396	39 151	74 945		74 945	74 945			74 945
Cash/cash equivalents at monthly/year end:		74 945	27 853	61 702		84 760	89 827			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 - M08 February

Description	NT Code	Budget Year 2019/20										Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts I.L.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	3	0	1	0	0	1	19	705	730	725	-	-	
Trade and Other Receivables from Exchange Transactions - Electricity	1300	6 640	83	30	30	20	21	209	788	7 822	1 069	-	-	
Receivables from Non-exchange Transactions - Property Rates	1400	6 153	339	254	224	212	153	813	3 245	11 394	4 647	-	-	
Receivables from Exchange Transactions - Waste Water Management	1500	2 017	168	136	132	165	107	604	2 233	5 562	3 241	-	-	
Receivables from Exchange Transactions - Waste Management	1600	1 245	105	86	82	109	66	377	1 450	3 519	2 083	-	-	
Receivables from Exchange Transactions - Property Rental Debtors	1700	29	0	2	2	2	1	8	43	88	56	-	-	
Interest on Arrear Debtor Accounts	1810	17	11	16	39	55	38	269	2 978	3 423	3 378	-	-	
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-	
Other	1900	(1 401)	51	47	72	59	70	282	1 131	312	1 614	-	-	
<b>Total By Income Source</b>	<b>2000</b>	<b>14 704</b>	<b>759</b>	<b>573</b>	<b>580</b>	<b>622</b>	<b>457</b>	<b>2 582</b>	<b>12 572</b>	<b>32 849</b>	<b>16 814</b>	<b>-</b>	<b>-</b>	
<b>2018/19 - totals only</b>														
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	2200	483	32	9	87	87	87	87	87	958	433	-	-	
Commercial	2300	5 820	68	31	21	19	14	96	408	6 477	559	-	-	
Households	2400	7 069	558	457	497	491	390	2 262	10 248	21 982	13 888	-	-	
Other	2500	1 332	91	75	(24)	26	(33)	137	1 829	3 432	1 934	-	-	
<b>Total By Customer Group</b>	<b>2600</b>	<b>14 704</b>	<b>759</b>	<b>573</b>	<b>580</b>	<b>622</b>	<b>457</b>	<b>2 582</b>	<b>12 572</b>	<b>32 849</b>	<b>16 814</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 - M08 February

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	500	-	-	-	-	-	-	-	500
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	1 099	-	-	-	-	-	-	-	1 099
Auditor General	0800	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-
<b>Total By Customer Type</b>	<b>1000</b>	<b>1 599</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1 599</b>



## Section 7–Investment portfolio analysis

### 7.1 Supporting table SC5

WC034 Swellendam - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M08 February

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												
<b>R thousands</b>														
<b>Municipality</b>														
Investec		1 Month	31 Days	Yes	Fixed	6.7	None	N/A	17/02/2020	12 033	29	(33)	-	12 029
Investec	0		Call	Yes	Fixed	6.1	None	N/A	-	5 124	25	-	-	5 149
Nedbank		1 Month	30 Days	Yes	Fixed	6.95	None	N/A	18/02/2020	12 035	30	(35)	-	12 030
Standard Bank		1 Month	31 Days	Yes	Fixed	7.025	None	N/A	17/02/2020	12 000	-	-	-	12 000
Standard Bank	0		Call	Yes	Fixed	6.35	None	N/A	-	5 123	25	-	-	5 148
Absa Bank		6 Months	6 Months	Yes	Fixed	7.1	None	N/A	18/06/2020	704	4	-	-	708
<b>Municipality sub-total</b>										<b>47 020</b>	<b>112</b>	<b>(68)</b>	<b>-</b>	<b>47 064</b>
<b>Entities</b>														
-		-	-	-	-	-	-	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Entities sub-total</b>										<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL INVESTMENTS AND INTEREST</b>	<b>2</b>									<b>47 020</b>	<b>112</b>	<b>(68)</b>	<b>-</b>	<b>47 064</b>

# 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 - M08 February

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	817	29 165	27 598	-		37 420
Equitable share and related		29 001	31 579	31 579	-	23 684	23 684	-		31 579
Expanded public works programme integrated grant for municipalities		1 266	1 604	1 604	481	1 604	1 075			1 604
Municipal Infrastructure Grant		2 050	2 076	2 076	336	1 716	1 391			2 076
Integrated National Electrification Programme (municipal) grant		261	391	391	-	391	262			391
Local government financial management grant		1 770	1 770	1 770	-	1 770	1 186			1 770
Municipal Systems Improvement		-	-	-	-	-	-	-		-
Other transfers and grants [insert description]		-	-	-	-	-	-	-		-
<b>Provincial Government:</b>		8 577	15 015	23 088	-	19 416	10 219	-		15 015
Graduate Grant		72	-	-	-	-	-	-		-
Western Cape Financial Management Capacity Grant		240	379	379	-	-	254	-		379
Western Cape Financial Management Support Grant		330	330	330	-	330	221	-		330
Financial assistance to municipalities for maintenance and SETA		49	50	50	-	-	34	-		50
Maintenance of Water Supply Infrastructure		190	-	236	-	236	157	-		-
Municipal Electrical Master Plan Grant		98	-	-	-	-	-	-		-
Community Library Service Grant		-	1 000	1 000	-	1 000	670	-		1 000
Human Settlement Development (Beneficiaries)		-	391	522	-	522	262	-		391
Development of Sports and Recreation Facilities		2 462	7 400	15 007	-	11 863	4 959	-		7 400
Thusong Services Centre Grant		-	22	22	-	22	14	-		22
Library Service Grant		110	-	-	-	-	-	-		-
Finance Management		5 026	5 443	5 443	-	5 443	3 647	-		5 443
Local Government Internship Grant		-	-	-	-	-	-	-		-
WESGRO		-	-	-	-	-	-	-		-
Tourism		-	-	100	-	-	-	-		-
Other transfers and grants [insert description]		-	-	-	-	-	-	-		-
<b>District Municipality:</b>		-	-	-	-	-	-	-		-
[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	60 508	817	48 581	37 817	-		52 435
<b>Capital Transfers and Grants</b>										
<b>National Government:</b>		11 475	12 470	12 470	2 237	10 064	11 002	(1 245)	-11.3%	12 470
Municipal Infrastructure Grant		9 736	9 861	9 861	2 237	7 456	8 701	(1 245)	-14.3%	9 861
Integrated National Electrification Programme (municipal) grant		1 739	2 609	2 609	-	2 608	2 302	-		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	3 622	-	3 621	2 428	1 193	49.1%	2 752
Human Settlement Development		-	-	-	-	-	-	-		-
Community Library Service Grant		-	2 609	3 478	-	3 478	2 302	-		2 609
Development of Sports and Recreation Facilities		-	143	143	-	143	127	-		143
WESGRO		-	-	-	-	-	-	-		-
Service Delivery and Capacity Building Grant		652	-	-	-	-	-	-		-
<b>District Municipality:</b>		-	-	-	-	-	-	-		-
[insert description]		-	-	-	-	-	-	-		-
<b>Other grant providers:</b>		-	-	-	-	-	-	-		-
[insert description]		-	-	-	-	-	-	-		-
[insert description]		-	-	-	-	-	-	-		-
[insert description]		-	-	-	-	-	-	-		-
<b>Total Capital Transfers and Grants</b>	5	12 127	15 222	16 091	2 237	13 685	13 431	(52)	-0.4%	15 222
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	5	55 052	67 657	76 600	3 054	62 266	51 247	(52)	-0.1%	67 657

## 8.2 Supporting table SC7 (1) – Grant expenditure

WC034 Swellendam - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M08 February

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>		<b>34 079</b>	<b>37 420</b>	<b>37 420</b>	<b>2 897</b>	<b>24 311</b>	<b>27 598</b>	<b>(3 287)</b>	<b>-11.9%</b>	<b>37 420</b>
Equitable share and related		29 001	31 579	31 579	2 631	21 048	23 684	(2 636)	-11.1%	31 579
Expanded public works programme integrated grant for municipalities		1 261	1 604	1 604	112	1 251	1 075	176	16.4%	1 604
Municipal Infrastructure Grant		2 047	2 076	2 076	104	1 036	1 391	(355)	-25.5%	2 076
Integrated National Electrification Programme (municipal) grant		–	391	391	17	46	262	(216)	-82.5%	391
Local government financial management grant		1 770	1 770	1 770	33	930	1 186	(256)	-21.6%	1 770
Municipal Systems Improvement		–	–	–	–	–	–	–	–	–
Other transfers and grants [insert description]		–	–	–	–	–	–	–	–	–
<b>Provincial Government:</b>		<b>6 842</b>	<b>15 015</b>	<b>24 926</b>	<b>399</b>	<b>15 434</b>	<b>10 321</b>	<b>6 853</b>	<b>66.4%</b>	<b>24 926</b>
Graduate Grant		6	–	–	–	–	–	–	–	–
Western Cape Financial Management Capacity Grant		–	379	619	–	–	254	–	–	619
Western Cape Financial Management Support Grant		169	330	330	–	–	221	–	–	330
Financial assistance to municipalities for maintenance and SETA		46	50	50	–	40	34	–	–	50
Maintenance of Water Supply Infrastructure		217	–	236	34	146	157	–	–	236
Municipal Electrical Master Plan Grant		38	–	–	–	–	–	–	–	–
Community Library Service Grant		–	1 000	1 000	–	–	670	–	–	1 000
Human Settlement Development (Beneficiaries)		–	391	522	–	–	262	–	–	522
Development of Sports and Recreation Facilities		1 621	7 400	16 325	–	11 863	4 959	6 904	139.2%	16 325
Thusong Services Centre Grant		–	22	22	11	11	14	(3)	-23.7%	22
Library Service Grant		–	–	81	–	–	54	–	–	81
Finance Management		4 745	5 443	5 570	354	3 374	3 647	–	–	5 570
Local Government Internship Grant		–	–	72	–	–	48	(48)	-100.0%	72
WESGRO		–	–	–	–	–	–	–	–	–
Tourism		–	–	100	–	–	–	–	–	100
Other transfers and grants [insert description]		–	–	–	–	–	–	–	–	–
<b>District Municipality:</b>		<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
[insert description]		–	–	–	–	–	–	–	–	–
<b>Other grant providers:</b>		<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
[insert description]		–	–	–	–	–	–	–	–	–
<b>Total operating expenditure of Transfers and Grants:</b>		<b>40 921</b>	<b>52 435</b>	<b>62 346</b>	<b>3 296</b>	<b>39 745</b>	<b>37 919</b>	<b>3 565</b>	<b>9.4%</b>	<b>62 346</b>
<b>Capital expenditure of Transfers and Grants</b>										
<b>National Government:</b>		<b>11 680</b>	<b>12 470</b>	<b>12 470</b>	<b>474</b>	<b>4 564</b>	<b>11 002</b>	<b>(6 438)</b>	<b>-58.5%</b>	<b>12 470</b>
Municipal Infrastructure Grant		9 717	9 861	9 861	364	4 257	8 701	(4 444)	-51.1%	9 861
Integrated National Electrification Programme (municipal) grant		1 963	2 609	2 609	110	307	2 302	(1 995)	-86.7%	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>		<b>253</b>	<b>2 752</b>	<b>8 527</b>	<b>75</b>	<b>75</b>	<b>5 699</b>	<b>(5 624)</b>	<b>-98.7%</b>	<b>8 527</b>
Human Settlement Development		–	–	4 446	–	–	2 964	(2 964)	-100.0%	4 446
Community Library Service Grant		–	2 609	3 478	–	–	2 302	–	–	3 478
Development of Sports and Recreation Facilities		–	143	143	75	75	127	–	–	143
WESGRO		–	–	–	–	–	–	–	–	–
Service Delivery and Capacity Building Grant		253	–	460	–	–	306	–	–	460
<b>District Municipality:</b>		<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
[insert description]		–	–	–	–	–	–	–	–	–
<b>Other grant providers:</b>		<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
[insert description]		–	–	–	–	–	–	–	–	–
<b>Total capital expenditure of Transfers and Grants</b>		<b>11 933</b>	<b>15 222</b>	<b>20 997</b>	<b>549</b>	<b>4 639</b>	<b>16 701</b>	<b>(12 062)</b>	<b>-72.2%</b>	<b>20 997</b>
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>		<b>52 854</b>	<b>67 657</b>	<b>83 343</b>	<b>3 845</b>	<b>44 384</b>	<b>54 620</b>	<b>(8 496)</b>	<b>-15.6%</b>	<b>83 343</b>

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

WC034 Swellendam - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M08 February

Description	Ref	Budget Year 2019/20				YTD variance %
		Approved Rollover 2018/19	Monthly actual	YearTD actual	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>		1 850	36	608	1 242	67.1%
Graduate Grant		-	-	-	-	
Western Cape Financial Management Capacity Grant		240	30	150	90	37.5%
Western Cape Financial Management Support Grant		29	-	-	29	100.0%
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)		-	-	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%
Finance Management		-	-	-	-	
Local Government Internship Grant		72	6	48	24	33.3%
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>		1 850	36	608	1 242	67.1%
<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>		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	-	-	-	
<b>District Municipality:</b>		-	-	-	-	
[insert description]		-	-	-	-	
<b>Other grant providers:</b>		-	-	-	-	
[insert description]		-	-	-	-	
<b>Total capital expenditure of Approved Roll-overs</b>		4 894	-	-	4 494	91.8%
<b>TOTAL EXPENDITURE OF APPROVED ROLL-OVERS</b>		6 744	36	608	5 736	85.1%

MONTHLY BUDGET STATEMENT FOR FEBRUARY

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 - M08 February

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	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	–		13 124	–		
April	1 570	499	659	–		13 784	–		
May	2 422	499	171	–		13 954	–		
June	2 766	629	11 498	–		25 453	–		
<b>Total Capital expenditure</b>	<b>16 985</b>	<b>20 559</b>	<b>25 453</b>	<b>6 160</b>					