

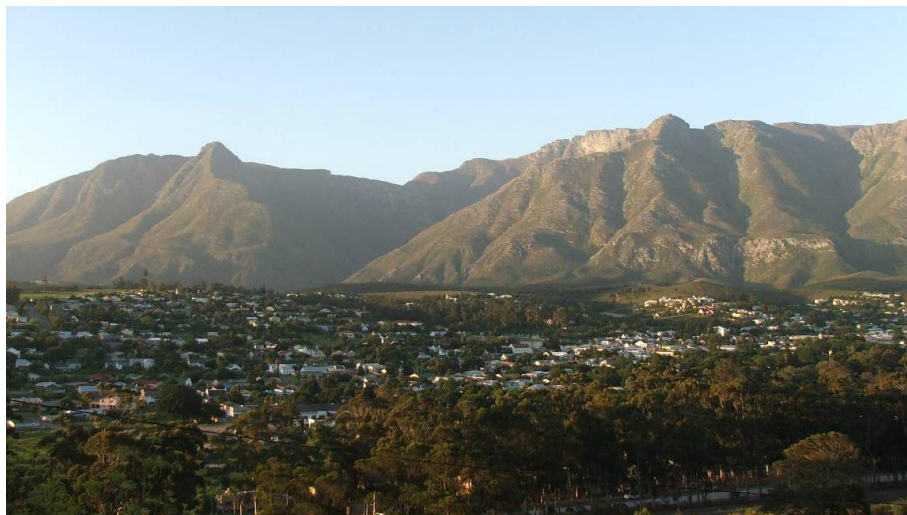
# SWELLENDAM MUNICIPALITY



## 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 July 2009.

# Monthly Budget Statement July 2018



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## Glossary

**Adjustments budget** - Prescribed in section 28 of the MFMA. The formal means by which a municipality July 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 July 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 July 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 like for like 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 July 2018 in-year report is:**

RESOLVED

- (a) That the council take note of contents in the in-year monthly report for July 2018 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);
  - 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 “2017/18 Audited outcomes” columns still reflects the amounts as per the 2016/17 final audited figures. The Annual Financial Statements for 2017/18 has not been finalised. The finalisation of the AFS will influence the “audited outcomes” and the opening balances. This will happen after the audit report is finalised for 2017/18.

### 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		16 975	244 344	264 756
Plan to Date (SDBIP)		2 446	29 454	16 742
Actual		1 454	28 726	8 025

**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 July is R28 726 million. The year to date revenue is R28 726 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 - 5.

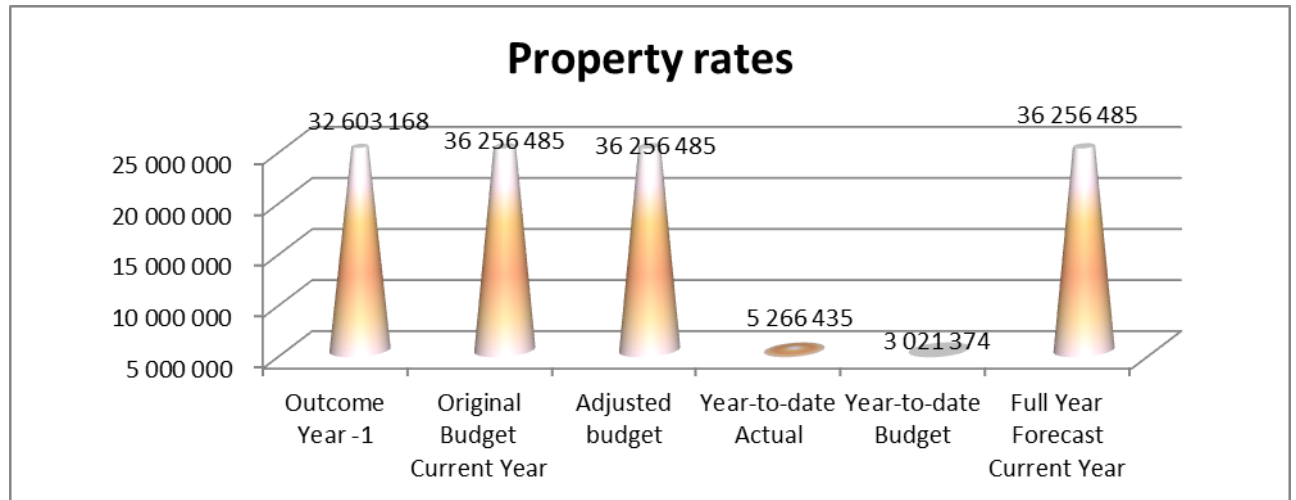


Figure 1 - Property rates

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 14,53% of the budget amount.

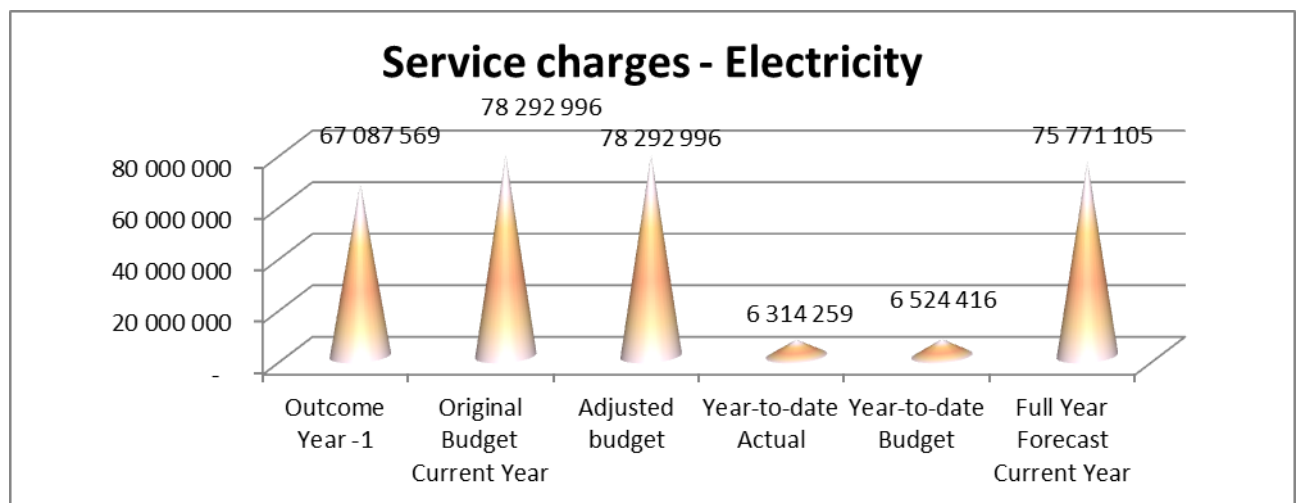


Figure 2 - Electricity service charges



The electricity amount raised as reflected for the actual year to date represents 8.06% of the budget amount.

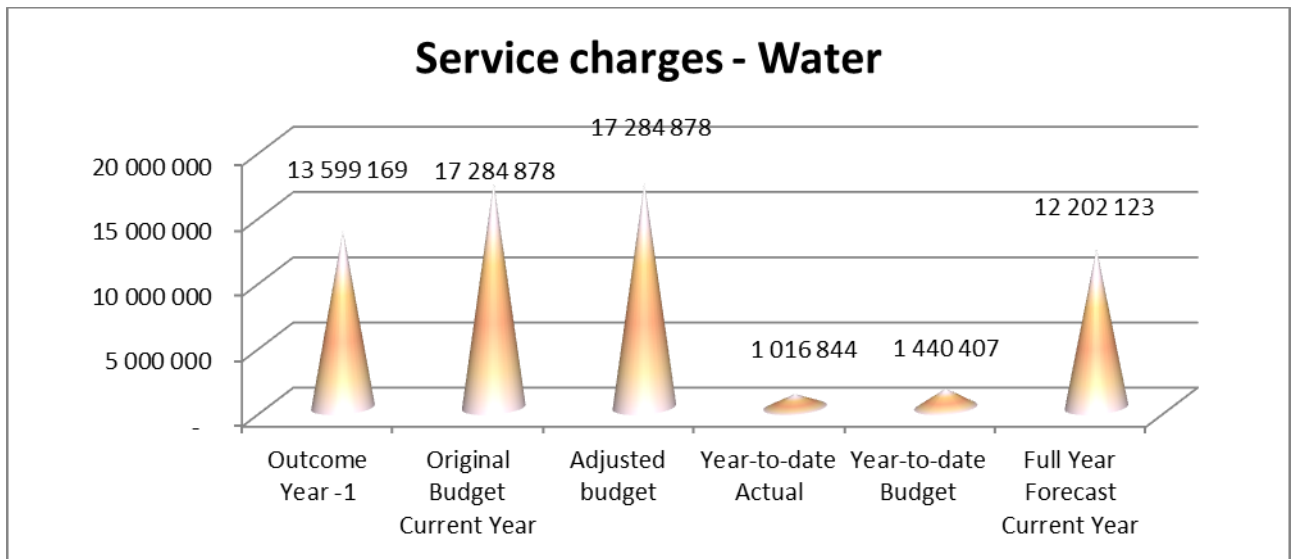


Figure 3 - Water service charges

The water amount raised as reflected for the actual year to date represents 5.88% of the budget amount. During this time of the year the revenue for water is low, due to the winter season.

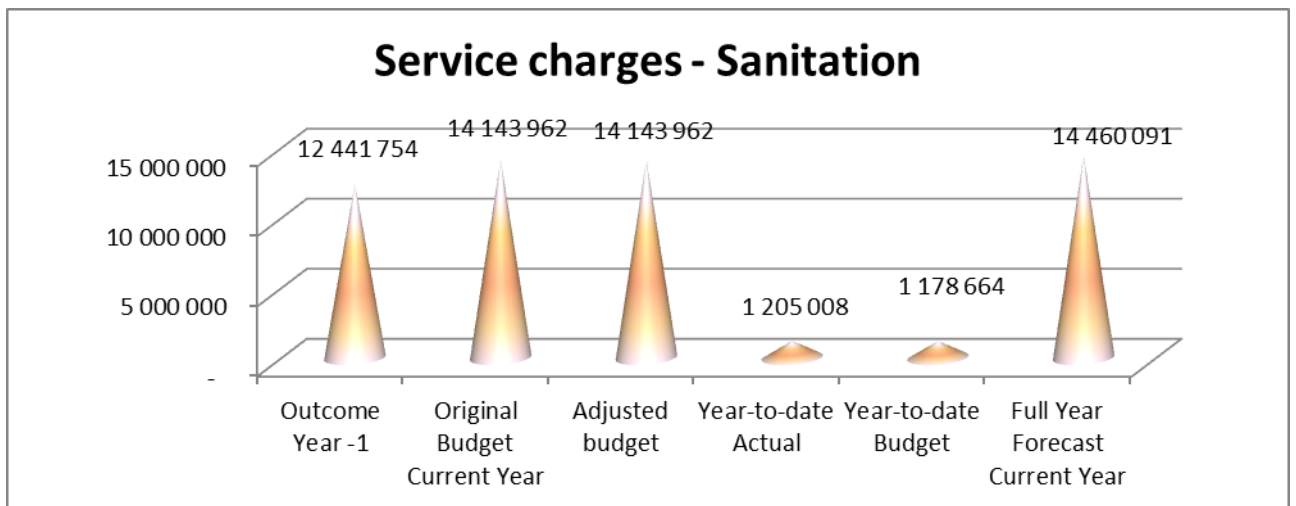


Figure 4 - Sanitation service charges

The sanitation amount raised as reflected for the actual year to date represents 8.52% of the budget amount. The sanitation levies is a very stable stream of accruals.

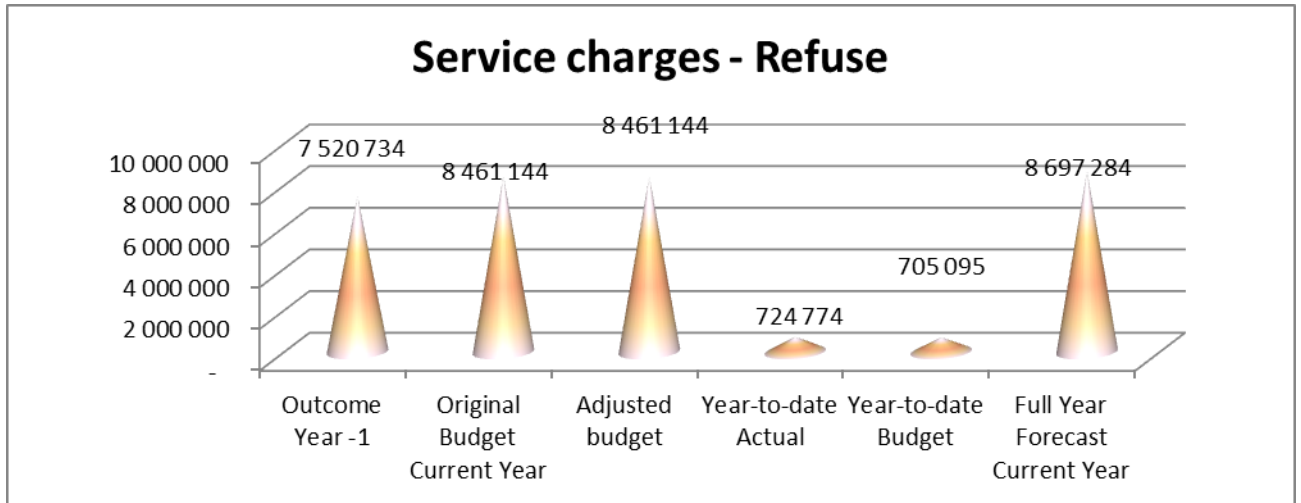


Figure 5 - Refuse removal service charges

The refuse amount raised as reflected for the actual year to date represents 8.57% 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:

- **Interest earned - external investments**

The budget amount for fines is R3.366 million whilst the year to date budget based on history is R0.281 million whilst the year to date actual revenue is R0.181 million. This represents 5% of the budget amount. The reason for this adverse variance is mainly due to the fact that we are currently in the beginning of a new financial year.

- **Fines, penalties and forfeits**

The budget amount for fines, penalties and forfeits is R28.052 million whilst the year to date budget based on history is R2.338 million whilst the year to date actual revenue is R0.513 million. This represents 1,8% of the budget amount. The reason for this adverse variance is mainly due to the fact that a provision of bad debt is included in the budget amount.

- **Agency Services**

The budget amount for Agency Services is R1.540 million whilst the year to date budget based on history is R0.128 million of which no expenditure occurred to date. The reason for this adverse variance is mainly due to the fact that we are at the beginning of the financial year.

### 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 R8.025 million while the monthly actual amounts to R8.025 million. The total budget is R264.756 million and the year to date budget is R22.063 million which represents an under spending of 64% 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 R97.789 million of which R6.289 million has been spent to date. This represents 6% of the budget amount. The adverse variance is due to vacant posts, bonuses that will reflect after period six and year-end processes.

- **Debt Impairment**

The budget for debt impairment provision is R21.040 million of which no expenditure occurred to 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 R10.825 million of which no expenditure occurred to 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 R5.390 million of which R0.234 million has been expended. This represents 4% of the budget amount. Finance charges only occur on specific due dates.

- **Bulk Purchases**

The budget for bulk purchases for electricity is R57.319 million of which R0.021 million has been expended and represents 0,03% of the budget amount. We are still in the beginning of the financial year; expenditure will come in line during the year. Furthermore invoices for bulk purchases for May and June will both reflect in June 2019. The reason for the adverse variance is mainly because the first payment for the municipality will be made in August 2018.

- **Other materials**

The budget for other materials is R21.117 million of which R0.604 million has been expended and represents 3% of the budget amount. We are still at the beginning of a new financial year and expenditure will come in line during the year.

- **Contracted services**

The budget for contracted services is R19.175 million of which R0.084 million has been expended and represents 0.4% of the budgeted amount. We are still at the beginning of a new financial year and expenditure will come in line during the year.

- **Transfers and Grants**

The budget for Transfers and Grants is R2.372 million of which R0.007 million has been expended and represents 0.3% of the budgeted amount. Transfers and Grants only occur on specific due dates.

- **Other expenditure**

The budget for other expenditure is R24.500 million of which R0.372 million has been expended and represents 1.5% 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 R6.573 million of which R0.353 million has been expended and represents 5% of the budget amount.

#### **Corporate Services**

The budget for Corporate Services is R32.633 million of which R1.427 million has been expended and represents 4% of the budget amount.

#### **Financial Services**

The budget for Financial Services is R32.178 million of which R1.536 million has been expended and represents 5% of the budget amount.

#### **Engineers Services**

The budget for Engineers Services is R119.361 million of which R2.603 million has been expended and represents 2% of the budget amount.

#### **Community Services**

The budget for Community Services is R74.011 million of which R2.190 million has been expended and represents 3% of the budget amount.

### **3.2.1.5 Capital Expenditure**

The capital spending for the month of July amounts to R1.454 million. The budget amount for Capital Expenditure is R16.975 million of which R1.454 million has been expended and represents 9% of the budgeted amount.

We have capital commitments that amounts up to R1 124 480.50. Measures were implemented to ensure that the capital budget for 2018/2019 will be spent.

### **3.2.2 Financial Position**

Only the monthly movements were taken into account, due to financial year end procedures. 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 July 2018 amounts to R50 698 381.30.

**Current Liabilities**

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 amounts to R19 146 393.40.

<b>Breakdown</b>	<b>Prior year Balances</b>	<b>Year to date Balances</b>
Payments received in advance	5 947.61	47 883.94
Salary control	-	-
Trade payables	9 647 073.96	2 298 536.68
Un-identified deposits	58 475.03	57 924.51
Other payables	13 160 317.73	1 109 759.27
Unspent conditional grants	4 059 000.00	15 632 289.00
<b>Total</b>	<b>26 930 814.33</b>	<b>19 146 393.40</b>

*Payments received in advance*

*This is due to payment made by accountholders in advance for service assessment rates and rates clearances.*

*Trade payables*

The trade payables account is actually in a credit balance in the general ledger. This comprises out of orders received, but not yet invoiced.

*Un-identified deposits*

Payments deposited into the municipality's bank account that cannot be identified are receipted in the unidentified deposit 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 yet, for the specified purpose.

**3.2.2.2 Non-current Liabilities**

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

**3.2.2.3 Liquidity Ratio**

<b>Current ratio</b>	
Total current assets	Total current liabilities
117 559 728.74	58 452 816.62
2.01	

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
31 997 504.12	312 179 758.51
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 R35.952 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 - M01 July

Description	2017/18	Budget Year 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>Financial Performance</b>									
Property rates	32 603	36 256	36 256	5 266	5 266	3 021	2 245	74%	36 256
Service charges	100 364	118 183	118 183	9 261	9 261	9 849	(588)	-6%	118 183
Investment revenue	3 536	3 366	3 366	181	181	281	(100)	-36%	3 366
Transfers and subsidies	35 095	49 878	49 878	12 672	12 672	4 157	8 516	205%	49 878
Other own revenue	44 955	36 660	36 660	1 346	1 346	3 055	(1 709)	-56%	36 660
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>216 552</b>	<b>244 344</b>	<b>244 344</b>	<b>28 726</b>	<b>28 726</b>	<b>20 362</b>	<b>8 364</b>	<b>41%</b>	<b>244 344</b>
Employee costs	75 140	97 789	97 789	6 289	6 289	8 149	(1 860)	-23%	97 789
Remuneration of Councillors	4 379	5 228	5 228	414	414	436	(22)	-5%	5 228
Depreciation & asset impairment	9 285	10 825	10 825	–	–	902	(902)	-100%	10 825
Finance charges	9 145	5 390	5 390	234	234	449	(215)	-48%	5 390
Materials and bulk purchases	50 442	78 436	78 436	625	625	6 536	(5 911)	-90%	78 436
Transfers and subsidies	1 484	2 372	2 372	7	7	198	(191)	-97%	2 372
Other expenditure	66 130	64 716	64 716	456	456	5 393	(4 937)	-92%	64 716
<b>Total Expenditure</b>	<b>216 006</b>	<b>264 756</b>	<b>264 756</b>	<b>8 025</b>	<b>8 025</b>	<b>22 063</b>	<b>(14 038)</b>	<b>-64%</b>	<b>264 756</b>
<b>Surplus/(Deficit)</b>	<b>547</b>	<b>(20 412)</b>	<b>(20 412)</b>	<b>20 701</b>	<b>20 701</b>	<b>(1 701)</b>	<b>22 402</b>	<b>-1317%</b>	<b>(20 412)</b>
Transfers and subsidies - capital (monetary alloc	14 242	11 475	11 475	1 371	1 371	956	415	43%	11 475
Contributions & Contributed assets	–	–	–	–	–	–	–	–	–
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>14 789</b>	<b>(8 937)</b>	<b>(8 937)</b>	<b>22 072</b>	<b>22 072</b>	<b>(745)</b>	<b>22 816</b>	<b>-3064%</b>	<b>(8 937)</b>
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–
<b>Surplus/ (Deficit) for the year</b>	<b>14 789</b>	<b>(8 937)</b>	<b>(8 937)</b>	<b>22 072</b>	<b>22 072</b>	<b>(745)</b>	<b>22 816</b>	<b>-3064%</b>	<b>(8 937)</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>14 876</b>	<b>16 975</b>	<b>16 975</b>	<b>1 454</b>	<b>1 454</b>	<b>2 446</b>	<b>(992)</b>	<b>-41%</b>	<b>16 954</b>
Capital transfers recognised	9 532	11 475	11 475	1 454	1 454	1 884	(430)	-23%	11 475
Public contributions & donations	–	–	–	–	–	–	–	–	–
Borrowing	–	–	–	–	–	–	–	–	–
Internally generated funds	5 344	5 500	5 500	–	–	562	(562)	-100%	5 500
<b>Total sources of capital funds</b>	<b>14 876</b>	<b>16 975</b>	<b>16 975</b>	<b>1 454</b>	<b>1 454</b>	<b>2 446</b>	<b>(992)</b>	<b>-41%</b>	<b>16 975</b>
<b>Financial position</b>									
Total current assets	89 606	80 064	80 064		117 560				80 064
Total non current assets	305 665	320 830	320 830		335 799				320 830
Total current liabilities	54 016	65 544	65 544		58 453				65 544
Total non current liabilities	83 932	85 220	85 220		82 727				85 220
<b>Community wealth/Equity</b>	<b>267 323</b>	<b>250 130</b>	<b>250 130</b>		<b>312 180</b>				<b>250 130</b>
<b>Cash flows</b>									
Net cash from (used) operating	29 821	11 423	11 423	20 398	20 398	952	(19 446)	-2043%	11 423
Net cash from (used) investing	(12 787)	(15 975)	(15 975)	(37 226)	(37 226)	(1 331)	35 895	-2696%	(15 975)
Net cash from (used) financing	(3 034)	(4 652)	(4 652)	–	–	(388)	(388)	100%	(4 652)
<b>Cash/cash equivalents at the month/year end</b>	<b>50 434</b>	<b>37 964</b>	<b>37 964</b>	<b>–</b>	<b>35 952</b>	<b>46 401</b>	<b>10 450</b>	<b>23%</b>	<b>43 576</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	14 129	729	539	459	419	350	2 558	10 817	29 999
<b>Creditors Age Analysis</b>									
Total Creditors	586	–	–	–	–	–	–	–	586

MONTHLY BUDGET STATEMENT FOR JULY

2018

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

WC034 Swellendam - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M01 July

Description	Ref	2017/18	Budget Year 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>	1									
<b>Revenue - Functional</b>										
<i><b>Governance and administration</b></i>		<b>69 399</b>	<b>87 134</b>	<b>87 134</b>	<b>19 674</b>	<b>19 674</b>	<b>7 261</b>	12 413	171%	<b>87 134</b>
Executive and council		61 573	30 409	30 409	12 342	12 342	2 534	9 808	387%	30 409
Finance and administration		7 826	56 724	56 724	7 332	7 332	4 727	2 604	55%	56 724
Internal audit		-	-	-	-	-	-	-	-	-
<i><b>Community and public safety</b></i>		<b>8 485</b>	<b>16 272</b>	<b>16 272</b>	<b>443</b>	<b>443</b>	<b>1 356</b>	(913)	-67%	<b>16 272</b>
Community and social services		7 665	5 468	5 468	395	395	456	(61)	-13%	5 468
Sport and recreation		820	1 024	1 024	48	48	85	(37)	-43%	1 024
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	9 780	9 780	-	-	815	(815)	-100%	9 780
Health		-	-	-	-	-	-	-	-	-
<i><b>Economic and environmental services</b></i>		<b>49 906</b>	<b>32 136</b>	<b>32 136</b>	<b>796</b>	<b>796</b>	<b>2 678</b>	(1 882)	-70%	<b>32 136</b>
Planning and development		1 006	762	762	78	78	64	14	22%	762
Road transport		48 900	31 373	31 373	718	718	2 614	(1 896)	-73%	31 373
Environmental protection		-	-	-	-	-	-	-	-	-
<i><b>Trading services</b></i>		<b>103 004</b>	<b>120 278</b>	<b>120 278</b>	<b>9 267</b>	<b>9 267</b>	<b>10 023</b>	(756)	-8%	<b>120 278</b>
Energy sources		68 955	80 346	80 346	6 320	6 320	6 696	(376)	-6%	80 346
Water management		13 649	17 285	17 285	1 018	1 018	1 440	(423)	-29%	17 285
Waste water management		12 464	14 186	14 186	1 273	1 273	1 182	90	8%	14 186
Waste management		7 937	8 461	8 461	657	657	705	(48)	-7%	8 461
<i><b>Other</b></i>	4	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Functional</b>	2	<b>230 795</b>	<b>255 819</b>	<b>255 819</b>	<b>30 180</b>	<b>30 180</b>	<b>21 318</b>	<b>8 862</b>	<b>42%</b>	<b>255 819</b>
<b>Expenditure - Functional</b>										
<i><b>Governance and administration</b></i>		<b>54 517</b>	<b>79 827</b>	<b>79 827</b>	<b>3 853</b>	<b>3 853</b>	<b>6 652</b>	(2 800)	-42%	<b>79 827</b>
Executive and council		24 391	25 754	25 754	1 071	1 071	2 146	(1 075)	-50%	25 754
Finance and administration		30 126	52 605	52 605	2 692	2 692	4 384	(1 692)	-39%	52 605
Internal audit		-	1 468	1 468	90	90	122	(33)	-27%	1 468
<i><b>Community and public safety</b></i>		<b>19 405</b>	<b>29 226</b>	<b>29 226</b>	<b>1 095</b>	<b>1 095</b>	<b>2 436</b>	(1 341)	-55%	<b>29 226</b>
Community and social services		11 786	6 576	6 576	360	360	548	(188)	-34%	6 576
Sport and recreation		7 619	11 097	11 097	610	610	925	(315)	-34%	11 097
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	11 553	11 553	125	125	963	(838)	-87%	11 553
Health		-	-	-	-	-	-	-	-	-
<i><b>Economic and environmental services</b></i>		<b>51 343</b>	<b>46 064</b>	<b>46 064</b>	<b>1 114</b>	<b>1 114</b>	<b>3 839</b>	(2 725)	-71%	<b>46 064</b>
Planning and development		2 570	5 061	5 061	195	195	422	(227)	-54%	5 061
Road transport		48 773	41 003	41 003	919	919	3 417	(2 498)	-73%	41 003
Environmental protection		-	-	-	-	-	-	-	-	-
<i><b>Trading services</b></i>		<b>89 135</b>	<b>108 478</b>	<b>108 478</b>	<b>1 964</b>	<b>1 964</b>	<b>9 040</b>	(7 076)	-78%	<b>108 478</b>
Energy sources		60 651	70 532	70 532	599	599	5 878	(5 278)	-90%	70 532
Water management		9 639	10 878	10 878	472	472	907	(435)	-48%	10 878
Waste water management		8 225	16 407	16 407	601	601	1 367	(767)	-56%	16 407
Waste management		10 620	10 661	10 661	292	292	888	(596)	-67%	10 661
<i><b>Other</b></i>		<b>1 605</b>	<b>1 161</b>	<b>1 161</b>	<b>83</b>	<b>83</b>	<b>97</b>	(14)	-14%	<b>1 161</b>
<b>Total Expenditure - Functional</b>	3	<b>216 006</b>	<b>264 756</b>	<b>264 756</b>	<b>8 108</b>	<b>8 108</b>	<b>22 063</b>	<b>(13 955)</b>	<b>-63%</b>	<b>264 756</b>
<b>Surplus/ (Deficit) for the year</b>		<b>14 789</b>	<b>(8 937)</b>	<b>(8 937)</b>	<b>22 072</b>	<b>22 072</b>	<b>(745)</b>	<b>22 816</b>	<b>-3064%</b>	<b>(8 937)</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. 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) - M01 July

Vote Description	Ref	2017/18	Budget Year 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>Revenue by Vote</b>	1									
Vote 1 - Municipal Manager		958	375	375	0	0	31	(31)	-99.0%	375
Vote 2 - Corporate Services		62 005	30 967	30 967	12 420	12 420	2 581	9 839	381.3%	30 967
Vote 3 - Financial Services		7 556	43 376	43 376	5 598	5 598	3 615	1 984	54.9%	43 376
Vote 4 - Engineers Service		108 328	124 966	124 966	10 272	10 272	10 414	(141)	-1.4%	124 966
Vote 5 - Community Services		51 948	56 137	56 137	1 889	1 889	4 678	(2 789)	-59.6%	56 137
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>	2	<b>230 795</b>	<b>255 819</b>	<b>255 819</b>	<b>30 180</b>	<b>30 180</b>	<b>21 318</b>	<b>8 862</b>	<b>41.6%</b>	<b>255 819</b>
<b>Expenditure by Vote</b>	1									
Vote 1 - Municipal Manager		7 096	6 573	6 573	353	353	548	(195)	-35.6%	6 573
Vote 2 - Corporate Services		30 122	32 633	32 633	1 427	1 427	2 719	(1 292)	-47.5%	32 633
Vote 3 - Financial Services		21 336	32 178	32 178	1 536	1 536	2 681	(1 146)	-42.7%	32 178
Vote 4 - Engineers Service		97 599	119 361	119 361	2 603	2 603	9 947	(7 344)	-73.8%	119 361
Vote 5 - Community Services		59 852	74 011	74 011	2 190	2 190	6 168	(3 978)	-64.5%	74 011
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>	2	<b>216 006</b>	<b>264 756</b>	<b>264 756</b>	<b>8 108</b>	<b>8 108</b>	<b>22 063</b>	<b>(13 955)</b>	<b>-63.2%</b>	<b>264 756</b>
<b>Surplus/ (Deficit) for the year</b>	2	<b>14 789</b>	<b>(8 937)</b>	<b>(8 937)</b>	<b>22 072</b>	<b>22 072</b>	<b>(745)</b>	<b>22 816</b>	<b>-3063.8%</b>	<b>(8 937)</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 - M01 July

Vote Description	Ref	2017/18	Budget Year 2018/19							
		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>		958	375	375	0	0	31	(31)	-99%	375
1.1 - Municipal Manager		-	360	360	-	-	30	(30)	-100%	360
1.2 - Tourism		668	-	-	-	-	-	-	-	-
1.3 - Local Economic Development		56	-	-	-	-	-	-	-	-
1.4 - IDP		78	-	-	-	-	-	-	-	-
1.5 - Rented Buildings		156	15	15	0	0	1	(1)	-74%	15
<b>Vote 2 - Corporate Services</b>		62 005	30 967	30 967	12 420	12 420	2 581	9 839	381%	30 967
2.1 - Building Control		638	577	577	46	46	48	(2)	-4%	577
2.2 - Corporate Services		271	-	-	-	-	-	-	-	-
2.3 - Council General		60 615	30 049	30 049	12 342	12 342	2 504	9 838	393%	30 049
2.4 - Commonage		113	155	155	-	-	13	(13)	-100%	155
2.5 - Town Planning		369	186	186	31	31	15	16	103%	186
<b>Vote 3 - Financial Services</b>		7 556	43 376	43 376	5 598	5 598	3 615	1 984	55%	43 376
3.1 - Financial Services		7 556	43 376	43 376	5 598	5 598	3 615	1 984	55%	43 376
3.2 - Stores		-	-	-	-	-	-	-	-	-
3.3 - Internal Audit		-	-	-	-	-	-	-	-	-
3.4 - Human Resources		-	-	-	-	-	-	-	-	-
3.5 - Information Technology		-	-	-	-	-	-	-	-	-
3.6 - Supply Chain Management		-	-	-	-	-	-	-	-	-
<b>Vote 4 - Engineers Service</b>		108 328	124 966	124 966	10 272	10 272	10 414	(141)	-1%	124 966
4.1 - Electricity		68 955	80 346	80 346	6 318	6 318	6 696	(377)	-6%	80 346
4.2 - Engineers Services		13 254	13 078	13 078	1 731	1 731	1 090	642	59%	13 078
4.3 - Main Roads		-	50	50	-	-	4	(4)	-100%	50
4.4 - Office Buildings		-	-	-	-	-	-	-	-	-
4.5 - Sewerage		12 463	14 165	14 165	1 205	1 205	1 180	25	2%	14 165
4.6 - Stormwater		1	21	21	-	-	2	(2)	-100%	21
4.7 - Street Lights		-	-	-	-	-	-	-	-	-
4.8 - Streets		7	21	21	-	-	2	(2)	-100%	21
4.9 - Water		13 649	17 285	17 285	1 018	1 018	1 440	(423)	-29%	17 285
4.10 - Workshop Fleet		-	-	-	-	-	-	-	-	-
<b>Vote 5 - Community Services</b>		51 948	56 137	56 137	1 889	1 889	4 678	(2 789)	-60%	56 137
5.1 - Caravan Park		816	1 021	1 021	50	50	85	(35)	-42%	1 021
5.2 - Cemeteries		47	57	57	7	7	5	2	51%	57
5.3 - Community Services		1 806	433	433	96	96	36	60	166%	433
5.4 - Library		5 699	5 079	5 079	293	293	423	(130)	-31%	5 079
5.5 - Parks		-	-	-	-	-	-	-	-	-
5.6 - Pound		11	16	16	4	4	1	3	229%	16
5.7 - Refuse		7 937	8 461	8 461	725	725	705	20	3%	8 461
5.8 - Sports and Recreation		4	3	3	0	0	0	(0)	-29%	3
5.9 - Traffic and Licensing		35 628	31 287	31 287	714	714	2 607	(1 893)	-73%	31 287
5.10 - Housing		-	9 780	9 780	-	-	815	(815)	-100%	9 780
<b>Total Revenue by Vote</b>	2	230 795	255 819	255 819	30 180	30 180	21 318	8 862	42%	255 819

WC034 Swellendam - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - A - M01 July

Vote Description	Ref	2017/18	Budget Year 2018/19							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>Expenditure by Vote</b>	1									
<b>Vote 1 - Municipal Manager</b>		7 096	6 573	6 573	353	353	548	(195)	-36%	6 573
1.1 - Municipal Manager		5 351	5 061	5 061	249	249	422	(173)	-41%	5 061
1.2 - Tourism		1 605	1 161	1 161	83	83	97	(14)	-14%	1 161
1.3 - Local Economic Development		41	16	16	-	-	1	(1)	-100%	16
1.4 - IDP		79	326	326	21	21	27	(6)	-23%	326
1.5 - Rented Buildings		20	10	10	-	-	1	(1)	-100%	10
<b>Vote 2 - Corporate Services</b>		30 122	32 633	32 633	1 427	1 427	2 719	(1 292)	-48%	32 633
2.1 - Building Control		17	51	51	1	1	4	(4)	-82%	51
2.2 - Corporate Services		8 458	6 876	6 876	426	426	573	(147)	-26%	6 876
2.3 - Council General		19 020	20 693	20 693	822	822	1 724	(903)	-52%	20 693
2.4 - Commonage		194	345	345	5	5	29	(23)	-81%	345
2.5 - Town Planning		2 433	4 669	4 669	173	173	389	(216)	-56%	4 669
<b>Vote 3 - Financial Services</b>		21 336	32 178	32 178	1 536	1 536	2 681	(1 146)	-43%	32 178
3.1 - Financial Services		21 317	21 935	21 935	907	907	1 828	(921)	-50%	21 935
3.2 - Stores		19	476	476	32	32	40	(7)	-19%	476
3.3 - Internal Audit		-	1 468	1 468	90	90	122	(33)	-27%	1 468
3.4 - Human Resources		-	3 500	3 500	224	224	292	(67)	-23%	3 500
3.5 - Information Technology		-	2 528	2 528	137	137	211	(74)	-35%	2 528
3.6 - Supply Chain Management		-	2 271	2 271	146	146	189	(43)	-23%	2 271
<b>Vote 4 - Engineers Service</b>		97 599	119 361	119 361	2 603	2 603	9 947	(7 344)	-74%	119 361
4.1 - Electricity		59 004	68 505	68 505	599	599	5 709	(5 110)	-90%	68 505
4.2 - Engineers Services		6 992	9 560	9 560	484	484	797	(313)	-39%	9 560
4.3 - Main Roads		-	63	63	-	-	5	(5)	-100%	63
4.4 - Office Buildings		332	486	486	11	11	41	(29)	-72%	486
4.5 - Sewerage		7 130	11 087	11 087	331	331	924	(593)	-64%	11 087
4.6 - Stormwater		1 095	5 321	5 321	270	270	443	(174)	-39%	5 321
4.7 - Street Lights		1 647	1 943	1 943	1	1	162	(161)	-100%	1 943
4.8 - Streets		11 142	10 299	10 299	381	381	858	(477)	-56%	10 299
4.9 - Water		9 639	10 878	10 878	472	472	907	(435)	-48%	10 878
4.10 - Workshop Fleet		617	1 221	1 221	54	54	102	(47)	-46%	1 221
<b>Vote 5 - Community Services</b>		59 852	74 011	74 011	2 190	2 190	6 168	(3 978)	-64%	74 011
5.1 - Caravan Park		1 169	1 394	1 394	93	93	116	(23)	-20%	1 394
5.2 - Cemeteries		80	114	114	-	-	9	(9)	-100%	114
5.3 - Community Services		7 149	4 906	4 906	339	339	409	(70)	-17%	4 906
5.4 - Library		4 363	4 954	4 954	286	286	413	(127)	-31%	4 954
5.5 - Parks		6 238	9 128	9 128	506	506	761	(255)	-34%	9 128
5.6 - Pound		4	9	9	-	-	1	(1)	-100%	9
5.7 - Refuse		10 620	10 661	10 661	292	292	888	(596)	-67%	10 661
5.8 - Sports and Recreation		212	575	575	11	11	48	(37)	-77%	575
5.9 - Traffic and Licensing		30 018	30 717	30 717	538	538	2 560	(2 022)	-79%	30 717
5.10 - Housing		-	11 553	11 553	125	125	963	(838)	-87%	11 553
<b>Total Expenditure by Vote</b>	2	216 006	264 756	264 756	8 108	8 108	22 063	(13 955)	(0)	264 756
<b>Surplus/ (Deficit) for the year</b>	2	14 789	(8 937)	(8 937)	22 072	22 072	(745)	22 816	(0)	(8 937)

### 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) - M01 July

Description	Ref	2017/18	Budget Year 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>Revenue By Source</b>										
Property rates		32 603	36 256	36 256	5 266	5 266	3 021	2 245	74%	36 256
Service charges - electricity revenue		67 088	78 293	78 293	6 314	6 314	6 524	(210)	-3%	78 293
Service charges - water revenue		13 599	17 285	17 285	1 017	1 017	1 440	(424)	-29%	17 285
Service charges - sanitation revenue		12 442	14 144	14 144	1 205	1 205	1 179	26	2%	14 144
Service charges - refuse revenue		7 521	8 461	8 461	725	725	705	20	3%	8 461
Service charges - other		(286)	-	-	-	-	-	-	-	-
Rental of facilities and equipment		1 387	525	525	95	95	44	51	117%	525
Interest earned - external investments		3 536	3 366	3 366	181	181	281	(100)	-36%	3 366
Interest earned - outstanding debtors		1 729	1 196	1 196	95	95	100	(5)	-5%	1 196
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		33 048	28 052	28 052	513	513	2 338	(1 825)	-78%	28 052
Licences and permits		940	857	857	121	121	71	50	70%	857
Agency services		1 664	1 540	1 540	-	-	128	(128)	-100%	1 540
Transfers and subsidies		35 095	49 878	49 878	12 672	12 672	4 157	8 516	205%	49 878
Other revenue		5 151	3 490	3 490	294	294	291	3	1%	3 490
Gains on disposal of PPE		1 038	1 000	1 000	228	228	83	145	174%	1 000
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>216 552</b>	<b>244 344</b>	<b>244 344</b>	<b>28 726</b>	<b>28 726</b>	<b>20 362</b>	<b>8 364</b>	<b>41%</b>	<b>244 344</b>
<b>Expenditure By Type</b>										
Employee related costs		75 140	97 789	97 789	6 289	6 289	8 149	(1 860)	-23%	97 789
Remuneration of councillors		4 379	5 228	5 228	414	414	436	(22)	-5%	5 228
Debt impairment		22 619	21 040	21 040	-	-	1 753	(1 753)	-100%	21 040
Depreciation & asset impairment		9 285	10 825	10 825	-	-	902	(902)	-100%	10 825
Finance charges		9 145	5 390	5 390	234	234	449	(215)	-48%	5 390
Bulk purchases		50 442	57 319	57 319	21	21	4 777	(4 755)	-100%	57 319
Other materials		-	21 117	21 117	604	604	1 760	(1 156)	-66%	21 117
Contracted services		-	19 175	19 175	84	84	1 598	(1 514)	-95%	19 175
Transfers and subsidies		1 484	2 372	2 372	7	7	198	(191)	-97%	2 372
Other expenditure		43 509	24 500	24 500	372	372	2 042	(1 669)	-82%	24 500
Loss on disposal of PPE		2	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>		<b>216 006</b>	<b>264 756</b>	<b>264 756</b>	<b>8 025</b>	<b>8 025</b>	<b>22 063</b>	<b>(14 038)</b>	<b>-64%</b>	<b>264 756</b>
<b>Surplus/(Deficit)</b>		<b>547</b>	<b>(20 412)</b>	<b>(20 412)</b>	<b>20 701</b>	<b>20 701</b>	<b>(1 701)</b>	<b>22 402</b>	<b>(0)</b>	<b>(20 412)</b>
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		14 242	11 475	11 475	1 371	1 371	956	415	0	11 475
(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>14 789</b>	<b>(8 937)</b>	<b>(8 937)</b>	<b>22 072</b>	<b>22 072</b>	<b>(745)</b>			<b>(8 937)</b>
Taxation		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>		<b>14 789</b>	<b>(8 937)</b>	<b>(8 937)</b>	<b>22 072</b>	<b>22 072</b>	<b>(745)</b>			<b>(8 937)</b>
Attributable to minorities		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>		<b>14 789</b>	<b>(8 937)</b>	<b>(8 937)</b>	<b>22 072</b>	<b>22 072</b>	<b>(745)</b>			<b>(8 937)</b>
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>		<b>14 789</b>	<b>(8 937)</b>	<b>(8 937)</b>	<b>22 072</b>	<b>22 072</b>	<b>(745)</b>			<b>(8 937)</b>

MONTHLY BUDGET STATEMENT FOR JULY

2018

**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) - M01 July

Vote Description	Ref	2017/18	Budget Year 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>	1									
<b>Multi-Year expenditure appropriation</b>	2									
Vote 1 - Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 2 - Corporate Services		-	-	-	-	-	-	-	-	-
Vote 3 - Financial Services		-	-	-	-	-	-	-	-	-
Vote 4 - Engineers Service		-	-	-	-	-	-	-	-	-
Vote 5 - Community Services		-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-
<b>Single Year expenditure appropriation</b>	2									
Vote 1 - Municipal Manager		-	21	21	-	-	2	(2)	-100%	-
Vote 2 - Corporate Services		374	115	115	-	-	10	(10)	-100%	115
Vote 3 - Financial Services		375	1 025	1 025	-	-	85	(85)	-100%	1 025
Vote 4 - Engineers Service		10 339	14 581	14 581	1 454	1 454	2 247	(793)	-35%	14 581
Vote 5 - Community Services		3 788	1 234	1 234	-	-	103	(103)	-100%	1 234
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	14 876	16 975	16 975	1 454	1 454	2 446	(992)	-41%	16 954
<b>Total Capital Expenditure</b>		<b>14 876</b>	<b>16 975</b>	<b>16 975</b>	<b>1 454</b>	<b>1 454</b>	<b>2 446</b>	<b>(992)</b>	<b>-41%</b>	<b>16 954</b>
<b>Capital Expenditure - Functional Classification</b>										
<b>Governance and administration</b>		749	1 296	1 296	-	-	91	(91)	-100%	1 296
Executive and council		374	20	20	-	-	2	(2)	-100%	20
Finance and administration		375	1 276	1 276	-	-	89	(89)	-100%	1 276
Internal audit		-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		3 788	319	319	-	-	60	(60)	-100%	319
Community and social services		1 255	84	84	-	-	60	(60)	-100%	84
Sport and recreation		2 533	235	235	-	-	-	-	-	235
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		9 189	4 232	4 232	1 454	1 454	738	716	97%	4 232
Planning and development		-	95	95	-	-	8	(8)	-100%	95
Road transport		9 189	4 137	4 137	1 454	1 454	730	723	99%	4 137
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		1 150	11 129	11 129	-	-	1 557	(1 557)	-100%	11 129
Energy sources		230	2 005	2 005	-	-	167	(167)	-100%	2 005
Water management		919	6 459	6 459	-	-	1 064	(1 064)	-100%	6 459
Waste water management		-	2 151	2 151	-	-	283	(283)	-100%	2 151
Waste management		-	515	515	-	-	43	(43)	-100%	515
<b>Other</b>		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Functional Classification</b>	3	14 876	16 975	16 975	1 454	1 454	2 446	(992)	-41%	16 975
<b>Funded by:</b>										
National Government		8 484	11 475	11 475	1 454	1 454	1 884	(430)	-23%	11 475
Provincial Government		1 049	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>		9 532	11 475	11 475	1 454	1 454	1 884	(430)	-23%	11 475
<b>Public contributions &amp; donations</b>	5	-	-	-	-	-	-	-	-	-
<b>Borrowing</b>	6	-	-	-	-	-	-	-	-	-
<b>Internally generated funds</b>		5 344	5 500	5 500	-	-	562	(562)	-100%	5 500
<b>Total Capital Funding</b>		<b>14 876</b>	<b>16 975</b>	<b>16 975</b>	<b>1 454</b>	<b>1 454</b>	<b>2 446</b>	<b>(992)</b>	<b>-41%</b>	<b>16 975</b>

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

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

Description	Ref	2017/18	Budget Year 2018/19			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>R thousands</b>	1					
<b>ASSETS</b>						
<b>Current assets</b>						
Cash		51 728	37 964	37 964	38 237	37 964
Call investment deposits		-	-	-	36 000	-
Consumer debtors		8 370	8 653	8 653	9 234	8 653
Other debtors		18 314	21 207	21 207	10 652	21 207
Current portion of long-term receivables		38	-	-	38	-
Inventory		11 157	12 240	12 240	11 418	12 240
<b>Total current assets</b>		<b>89 606</b>	<b>80 064</b>	<b>80 064</b>	<b>105 579</b>	<b>80 064</b>
<b>Non current assets</b>						
Long-term receivables		-	-	-	-	-
Investments		-	-	-	-	-
Investment property		24 646	24 470	24 470	23 932	24 470
Investments in Associate		-	-	-	-	-
Property, plant and equipment		275 204	293 527	293 527	306 789	293 527
Agricultural		-	-	-	-	-
Biological assets		-	-	-	-	-
Intangible assets		417	509	509	435	509
Other non-current assets		5 398	2 324	2 324	4 643	2 324
<b>Total non current assets</b>		<b>305 665</b>	<b>320 830</b>	<b>320 830</b>	<b>335 799</b>	<b>320 830</b>
<b>TOTAL ASSETS</b>		<b>395 271</b>	<b>400 894</b>	<b>400 894</b>	<b>441 379</b>	<b>400 894</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft		-	-	-	-	-
Borrowing		2 430	1 855	1 855	-	1 855
Consumer deposits		1 487	1 632	1 632	2 330	1 632
Trade and other payables		25 102	35 556	35 556	19 146	35 556
Provisions		24 996	26 501	26 501	24 996	26 501
<b>Total current liabilities</b>		<b>54 016</b>	<b>65 544</b>	<b>65 544</b>	<b>46 472</b>	<b>65 544</b>
<b>Non current liabilities</b>						
Borrowing		33 080	23 833	23 833	31 998	23 833
Provisions		50 852	61 387	61 387	50 729	61 387
<b>Total non current liabilities</b>		<b>83 932</b>	<b>85 220</b>	<b>85 220</b>	<b>82 727</b>	<b>85 220</b>
<b>TOTAL LIABILITIES</b>		<b>137 947</b>	<b>150 764</b>	<b>150 764</b>	<b>129 199</b>	<b>150 764</b>
<b>NET ASSETS</b>	2	<b>257 323</b>	<b>250 130</b>	<b>250 130</b>	<b>312 180</b>	<b>250 130</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated Surplus/(Deficit)		253 654	245 930	245 930	298 511	245 930
Reserves		13 669	4 200	4 200	13 669	4 200
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	<b>267 323</b>	<b>250 130</b>	<b>250 130</b>	<b>312 180</b>	<b>250 130</b>



4.1.8 Table C7: Monthly Budget Statement - Cash Flow

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

Description	Ref	2017/18		Budget Year 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>	1									
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>										
<b>Receipts</b>										
Property rates		32 603	35 531	35 531	2 758	2 758	2 961	(203)	-7%	35 531
Service charges		100 364	115 819	115 819	7 749	7 749	9 652	(1 902)	-20%	115 819
Other revenue		14 331	12 022	12 022	1 023	1 023	1 002	21	2%	12 022
Government - operating		43 040	49 878	49 878	15 156	15 156	4 157	10 999	265%	49 878
Government - capital		14 242	11 475	11 475	9 313	9 313	956	8 357	874%	11 475
Interest		3 536	4 538	4 538	181	181	378	(198)	-52%	4 538
Dividends		-	-	-	-	-	-	-		-
<b>Payments</b>										
Suppliers and employees		(167 665)	(210 432)	(210 432)	(15 265)	(15 265)	(17 536)	(2 271)	13%	(210 432)
Finance charges		(9 145)	(5 038)	(5 038)	(234)	(234)	(420)	(186)	44%	(5 038)
Transfers and Grants		(1 484)	(2 372)	(2 372)	(7)	(7)	(198)	(191)	97%	(2 372)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>29 821</b>	<b>11 423</b>	<b>11 423</b>	<b>20 675</b>	<b>20 675</b>	<b>952</b>	<b>(19 723)</b>	<b>-2072%</b>	<b>11 423</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE		1 456	1 000	1 000	228	228	83	145	174%	1 000
Decrease (increase) in non-current debtors		-	-	-	-	-	-	-		-
Decrease (increase) other non-current receivables		-	-	-	-	-	-	-		-
Decrease (increase) in non-current investments		-	-	-	(36 000)	(36 000)	-	(36 000)	#DIV/0!	-
<b>Payments</b>										
Capital assets		(14 242)	(16 975)	(16 975)	(1 454)	(1 454)	(1 415)	39	-3%	(16 975)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(12 787)</b>	<b>(15 975)</b>	<b>(15 975)</b>	<b>(37 226)</b>	<b>(37 226)</b>	<b>(1 331)</b>	<b>35 895</b>	<b>-2696%</b>	<b>(15 975)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
<b>Receipts</b>										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		-	-	-	-	-	-	-		-
Increase (decrease) in consumer deposits		-	92	92	-	-	8	(8)	-100%	92
<b>Payments</b>										
Repayment of borrowing		(3 034)	(4 744)	(4 744)	(277)	(277)	(395)	(118)	30%	(4 744)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>(3 034)</b>	<b>(4 652)</b>	<b>(4 652)</b>	<b>(277)</b>	<b>(277)</b>	<b>(388)</b>	<b>(110)</b>	<b>28%</b>	<b>(4 652)</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>14 001</b>	<b>(9 204)</b>	<b>(9 204)</b>	<b>(16 828)</b>	<b>(16 828)</b>	<b>(767)</b>			<b>(9 204)</b>
Cash/cash equivalents at beginning:		36 434	47 168	47 168		52 780	47 168			52 780
Cash/cash equivalents at month/year end:		50 434	37 964	37 964		35 952	46 401			43 576

## PART 2 – SUPPORTING DOCUMENTATION

### Section 5–Debtors' analysis

#### 5.1 Supporting table SC3

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

Description	NT Code	Budget Year 2018/19									Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.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	36	5	4	25	4	0	39	1 258	1 371	1 327	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	4 744	35	38	23	57	19	162	859	5 938	1 120	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	7 102	328	204	162	130	143	832	2 408	11 309	3 675	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	1 932	154	135	104	102	87	604	1 694	4 813	2 592	-	-
Receivables from Exchange Transactions - Waste Management	1600	1 174	96	82	64	61	52	373	1 054	2 956	1 604	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	42	3	3	2	1	1	14	50	115	68	-	-
Interest on Arrear Debtor Accounts	1810	98	18	25	36	22	18	317	2 406	2 940	2 798	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	(999)	89	48	43	42	29	216	1 088	556	1 418	-	-
<b>Total By Income Source</b>	<b>2000</b>	<b>14 129</b>	<b>729</b>	<b>538</b>	<b>459</b>	<b>419</b>	<b>350</b>	<b>2 558</b>	<b>10 817</b>	<b>29 999</b>	<b>14 602</b>	<b>-</b>	<b>-</b>
<b>2017/18 - totals only</b>													
<b>Debtors Age Analysis By Customer Group</b>													
Organs of State	2200	2 215	1	1	93	93	93	93	93	2 680	464	-	-
Commercial	2300	4 122	48	24	13	18	17	129	426	4 797	603	-	-
Households	2400	7 068	574	441	413	376	310	2 191	8 477	19 849	11 766	-	-
Other	2500	724	105	74	(60)	(67)	(70)	145	1 821	2 673	1 769	-	-
<b>Total By Customer Group</b>	<b>2600</b>	<b>14 129</b>	<b>729</b>	<b>538</b>	<b>459</b>	<b>419</b>	<b>350</b>	<b>2 558</b>	<b>10 817</b>	<b>29 999</b>	<b>14 602</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 - M01 July

Description	NT Code	Budget Year 2018/19								
		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	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	586	-	-	-	-	-	-	-	586
Auditor General	0800	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-
<b>Total By Customer Type</b>	<b>1000</b>	<b>586</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>586</b>

## Section 7–Investment portfolio analysis

### 7.1 Supporting table SC5

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

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Expiry date of investment	Accrued interest for the month	Yield for the month 1 (%)	Market value at beginning of the month	Change in market value	Market value at end of the month
		Yrs/Months							
<b>R thousands</b>									
<b>Municipality</b>									
Inveslec					25				12 000
Standard Bank					23				12 000
Nedbank					25				12 000
<b>Municipality sub-total</b>					73		-	-	36 000
<b>Entities</b>									
<b>Entities sub-total</b>					-		-	-	-
<b>TOTAL INVESTMENTS AND INTEREST</b>	2				73		-	-	36 000

# 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 - M01 July

Description	Ref	2017/18		Budget Year 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>										
National Government:	1,2	27 537	34 332	34 332	13 481	13 481	2 861	10 828	378.5%	34 332
Local Government Equitable Share		24 012	29 001	29 001	12 084	12 084	2 417	9 667	400.0%	29 001
Integrated National Electrification Programme		-	246	246	65	65	20	-	-	246
Finance Management		1 625	1 770	1 770	-	-	148	-	-	1 770
EPWP Incentive		1 177	1 266	1 266	-	-	106	-	-	1 266
Municipal Systems Improvement		154	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant (MIG)	3	570	2 050	2 050	1 332	1 332	171	1 161	679.8%	2 050
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
Provincial Government:		7 493	15 546	15 546	1 675	1 675	1 296	1 226	94.6%	5 386
Thuong services		-	-	-	-	-	-	-	-	-
Library Service Conditional Grant		170	-	-	-	-	-	-	-	-
Financial management capacity		702	-	-	-	-	-	-	-	-
Housing		28	-	-	-	-	-	-	-	-
Capacity Building		-	360	360	-	-	30	(30)	-100.0%	360
Replacement funding Library		4 143	5 026	5 026	1 675	1 675	419	1 256	299.9%	5 026
Seta		271	-	-	-	-	-	-	-	-
Internship Grant		15	-	-	-	-	-	-	-	-
WESGRO		-	-	-	-	-	-	-	-	-
mSCOA Grant		-	330	330	-	-	28	-	-	330
Maintenance of Main Roads		-	50	50	-	-	4	-	-	50
Electricity Master Plan Grant		350	-	-	-	-	-	-	-	-
FINANCIAL MANAGEMENT SUPPORT GRANT		-	-	-	-	-	-	-	-	-
Economic Development Plan		38	-	-	-	-	-	-	-	-
Prov IDP Grant		71	-	-	-	-	-	-	-	-
Municipal Infrastructure support		416	-	-	-	-	-	-	-	-
Human Settlements Development Grant		1 289	9 780	9 780	-	-	815	-	-	9 780
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Other grant providers:		64	-	-	-	-	-	-	-	-
Masababane Projects		6	-	-	-	-	-	-	-	-
Wesgro		58	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
<b>Total Operating Transfers and Grants</b>	<b>5</b>	<b>35 095</b>	<b>49 878</b>	<b>49 878</b>	<b>15 156</b>	<b>15 156</b>	<b>4 157</b>	<b>12 055</b>	<b>290.0%</b>	<b>39 718</b>
<b>Capital Transfers and Grants</b>										
National Government:		12 644	11 475	11 475	9 313	9 313	956	8 067	843.5%	11 475
Municipal Infrastructure Grant (MIG)		10 962	9 736	9 736	8 878	8 878	811	8 067	994.2%	9 736
INEP		-	1 739	1 739	435	435	145	-	-	1 739
Human Settlement		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
INEP		1 682	-	-	-	-	-	-	-	-
Human Settlement		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Other capital transfers [insert description]		-	-	-	-	-	-	-	-	-
Provincial Government:		1 599	-	-	-	-	-	-	-	-
Social Fund Plan		18	-	-	-	-	-	-	-	-
Multi Purpose Sentrum		63	-	-	-	-	-	-	-	-
Library Services-conditional grant		1 333	-	-	-	-	-	-	-	-
Financial Management Support Grant		178	-	-	-	-	-	-	-	-
Prov IDP Grant		7	-	-	-	-	-	-	-	-
WESGRO		-	-	-	-	-	-	-	-	-
Human Settlement Development		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
<b>Total Capital Transfers and Grants</b>	<b>5</b>	<b>14 242</b>	<b>11 475</b>	<b>11 475</b>	<b>9 313</b>	<b>9 313</b>	<b>956</b>	<b>8 067</b>	<b>843.5%</b>	<b>11 475</b>
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	<b>5</b>	<b>49 337</b>	<b>61 354</b>	<b>61 354</b>	<b>24 469</b>	<b>24 469</b>	<b>5 113</b>	<b>20 121</b>	<b>393.5%</b>	<b>51 194</b>

8.2 Supporting table SC7 (1) – Grant expenditure

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

Description	Ref	2017/18	Budget Year 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>EXPENDITURE</b>										
<b>Operating expenditure of Transfers and Grants</b>										
<b>National Government:</b>		27 537	34 332	34 332	2 716	2 716	2 861	(145)	-5.1%	34 332
Local Government Equitable Share		24 012	29 001	29 001	2 417	2 417	2 417	0	0.0%	29 001
Integrated National Electrification Programme		-	246	246	-	-	20	(20)	-100.0%	246
Finance Management		1 625	1 770	1 770	24	24	148	(124)	-83.7%	1 770
EPWP Incentive		1 177	1 266	1 266	57	57	106	(49)	-46.0%	1 266
Municipal Systems Improvement		154	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant (MIG)		570	2 050	2 050	218	218	171	47	27.6%	2 050
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
<b>Provincial Government:</b>		7 493	15 546	15 546	289	289	1 296	(160)	-12.3%	15 546
Thuong services		-	-	-	-	-	-	-	-	-
Capacity Building		-	360	360	-	-	30	(30)	-100.0%	360
Housing		28	-	-	-	-	-	-	-	-
Capacity Building		702	-	-	-	-	-	-	-	-
Economic Development Plan		38	-	-	-	-	-	-	-	-
Replacement funding Library		4 143	5 026	5 026	289	289	419	(130)	-31.0%	5 026
Library Services-conditional grant		170	-	-	-	-	-	-	-	-
Prov IDP Grant		71	-	-	-	-	-	-	-	-
Internship Grant		15	-	-	-	-	-	-	-	-
Maintenance of Main Roads		-	50	50	-	-	4	-	-	50
Municipal Infrastructure support		416	-	-	-	-	-	-	-	-
Electricity Master Plan Grant		350	-	-	-	-	-	-	-	-
Human Settlements Development Grant		1 289	9 780	9 780	-	-	815	-	-	9 780
Seta		271	-	-	-	-	-	-	-	-
WESGRO		-	-	-	-	-	-	-	-	-
mSCOA Grant		-	330	330	-	-	28	-	-	330
FINANCIAL MANAGEMENT SUPPORT GRANT		-	-	-	-	-	-	-	-	-
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>		64	-	-	-	-	-	-	-	-
Masababane Projects		6	-	-	-	-	-	-	-	-
Wesgro		58	-	-	-	-	-	-	-	-
Masababane Projects		-	-	-	-	-	-	-	-	-
<b>Total operating expenditure of Transfers and Grants:</b>		35 095	49 878	49 878	3 005	3 005	4 157	(305)	-7.3%	49 878
<b>Capital expenditure of Transfers and Grants</b>										
<b>National Government:</b>		12 644	11 475	11 475	1 454	1 454	956	498	52.0%	11 475
Municipal Infrastructure Grant (MIG)		10 962	9 736	9 736	1 454	1 454	811	643	79.2%	9 736
INEP		1 682	1 739	1 739	-	-	145	(145)	-100.0%	1 739
Human Settlement		-	-	-	-	-	-	-	-	-
Other capital transfers [insert description]		-	-	-	-	-	-	-	-	-
<b>Provincial Government:</b>		1 599	-	-	-	-	-	-	-	-
Social Fund Plan		18	-	-	-	-	-	-	-	-
Multi Purpose Sentrum		63	-	-	-	-	-	-	-	-
Library Services-conditional grant		1 333	-	-	-	-	-	-	-	-
Financial Management Support Grant		178	-	-	-	-	-	-	-	-
Prov IDP Grant		7	-	-	-	-	-	-	-	-
Human Settlement		-	-	-	-	-	-	-	-	-
WESGRO		-	-	-	-	-	-	-	-	-
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
<b>Total capital expenditure of Transfers and Grants</b>		14 242	11 475	11 475	1 454	1 454	956	498	52.0%	11 475
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>		49 337	61 354	61 354	4 459	4 459	5 113	193	3.8%	61 354

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

WC034 Swellendam - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M01 July

Description	Ref	Budget Year 2018/19				
		Approved Rollover 2017/18	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>		-	-	-	-	
Local Government Equitable Share		-	-	-	-	
Integrated National Electrification Programme		-	-	-	-	
Finance Management		-	-	-	-	
EPWP Incentive		-	-	-	-	
Municipal Systems Improvement		-	-	-	-	
Municipal Infrastructure Grant (MIG)		-	-	-	-	
Other transfers and grants [insert description]		-	-	-	-	
<b>Provincial Government:</b>		-	-	-	-	
Thuong services		-	-	-	-	
Financial management capacity		-	-	-	-	
Housing		-	-	-	-	
Financial management capacity		-	-	-	-	
Economic Development Plan		-	-	-	-	
Replacement funding Library		-	-	-	-	
Library Services-conditional grant		-	-	-	-	
Prov IDP Grant		-	-	-	-	
Internship Grant		-	-	-	-	
Municipal Infrastructure support		-	-	-	-	
Electricity Master Plan Grant		-	-	-	-	
Human Settlements Development Grant		-	-	-	-	
Seta		-	-	-	-	
FINANCIAL MANAGEMENT SUPPORT GRANT		-	-	-	-	
<b>District Municipality:</b>		-	-	-	-	
[insert description]		-	-	-	-	
<b>Other grant providers:</b>		-	-	-	-	
Masababane Projects		-	-	-	-	
Wesgro		-	-	-	-	
<b>Total operating expenditure of Approved Roll-overs</b>		-	-	-	-	
<b>Capital expenditure of Approved Roll-overs</b>						
<b>National Government:</b>		-	-	-	-	
Municipal Infrastructure Grant (MIG)		-	-	-	-	
INEP		-	-	-	-	
Human Settlement		-	-	-	-	
		-	-	-	-	
Other capital transfers [insert description]		-	-	-	-	
<b>Provincial Government:</b>		-	-	-	-	
Social Fund Plan						
Multi Purpose Sentrum						
Library Services-conditional grant						
Financial Management Support Grant						
Prov IDP Grant		-	-	-	-	
Human Settlement Development		-	-	-	-	
<b>District Municipality:</b>		-	-	-	-	
		-	-	-	-	
<b>Other grant providers:</b>		-	-	-	-	
		-	-	-	-	
		-	-	-	-	
<b>Total capital expenditure of Approved Roll-overs</b>		-	-	-	-	
<b>TOTAL EXPENDITURE OF APPROVED ROLL-OVERS</b>		-	-	-	-	

## 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 - M01 July

Month	2017/18	Budget Year 2018/19							
	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	–	2 446	2 446	1 454	1 454	2 446	992	40.6%	9%
August	53	2 446	2 446	–	–	4 892	4 892	100.0%	0%
September	1 001	2 446	2 446	–	–	7 339	–	–	–
October	1 588	2 446	2 446	–	–	9 785	–	–	–
November	1 779	2 493	2 493	–	–	12 278	–	–	–
December	2 946	1 701	1 701	–	–	13 979	–	–	–
January	564	499	499	–	–	14 478	–	–	–
February	853	499	499	–	–	14 978	–	–	–
March	1 443	499	499	–	–	15 477	–	–	–
April	1 570	499	499	–	–	15 977	–	–	–
May	2 422	499	499	–	–	16 476	–	–	–
June	571	499	499	–	–	16 975	–	–	–
<b>Total Capital expenditure</b>	<b>14 790</b>	<b>16 975</b>	<b>16 975</b>	<b>1 454</b>					