

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 March 2009.

Monthly Budget Statement March 2019



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Glossary

Adjustments budget - Prescribed in section 28 of the MFMA. The formal means by which a municipality March 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 its March 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 March 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 March 2019 in-year report is:

RESOLVED

(a) That the council take note of contents in the in-year monthly report for March 2019 as set out in the schedules contained in Section 4:

- a. Table C1 - Monthly Budget Statement Summary;
- b. Table C2 - Monthly Budget Statement - Financial Performance Standard classification (Summary per Government Finance statistics functions and sub-functions);
- c. Table C3 - Monthly Budget Statement - Financial Performance Standard classification (Revenue and expenditure by Municipal Vote);
- d. Table C4 - Monthly Budget Statement - Financial Performance (Revenue by Source and Expenditure by Type);
- e. Table C5 - Monthly Budget Statement - Capital Expenditure;
- f. Table C6 - Monthly Budget statement - Financial Position; and
- g. Table C7 - Monthly Budget statement - Cash Flows.

(b) Any other resolutions required by the council.

Section 3 – Executive Summary

3.1 Introduction

Currently all the “2017/18 Audited outcomes” columns reflect the amounts as per the financial system. The external audit has been finalised and changes, where necessary, were made accordingly and does reflect in the Section 71 for March 2019.

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.

		Capital	Operating	Operating
		Expenditure	Income	Expenditure
		R'000	R'000	R'000
Original Budget		16 975	244 344	264 756
Adjustment Budget		21 095	261 323	279 124
Plan to Date (SDBIP)		15 821	187 944	181 636
Actual		8 992	170 280	151 597

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 March is R16.802 million. The year to date revenue is R170.280 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.

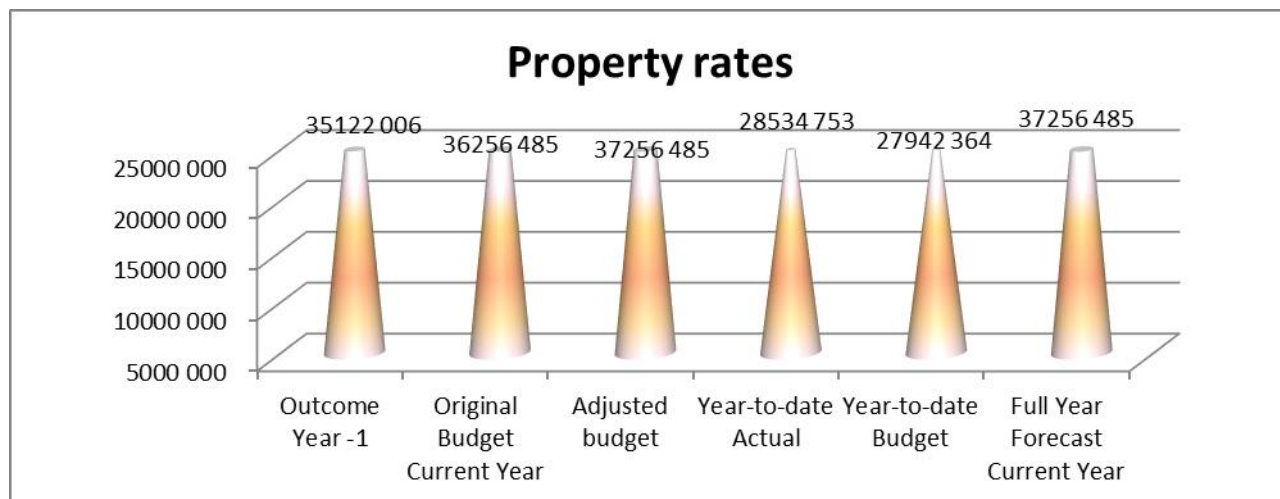


Figure 1 - Property rates

The property rates are levied on a monthly basis. Some of the rate payers pay their taxes annually and these have already been paid by the end of November 2018. The amount raised as reflected for the actual year to date represents 76,59% of the budget amount.

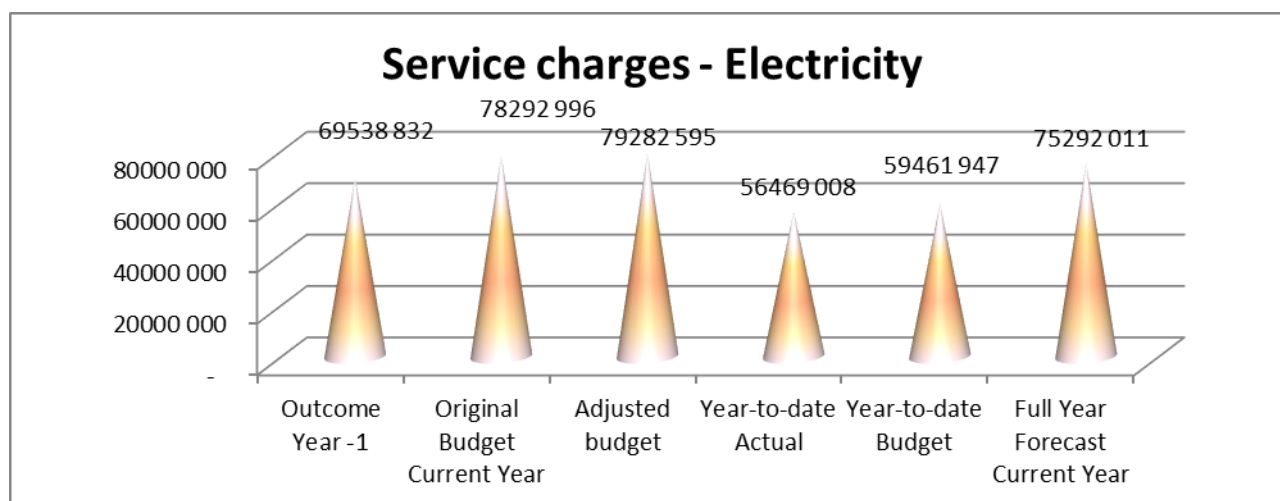


Figure 2 - Electricity service charges

The electricity amount raised as reflected for the actual year to date represents 71,22% of the budget amount.

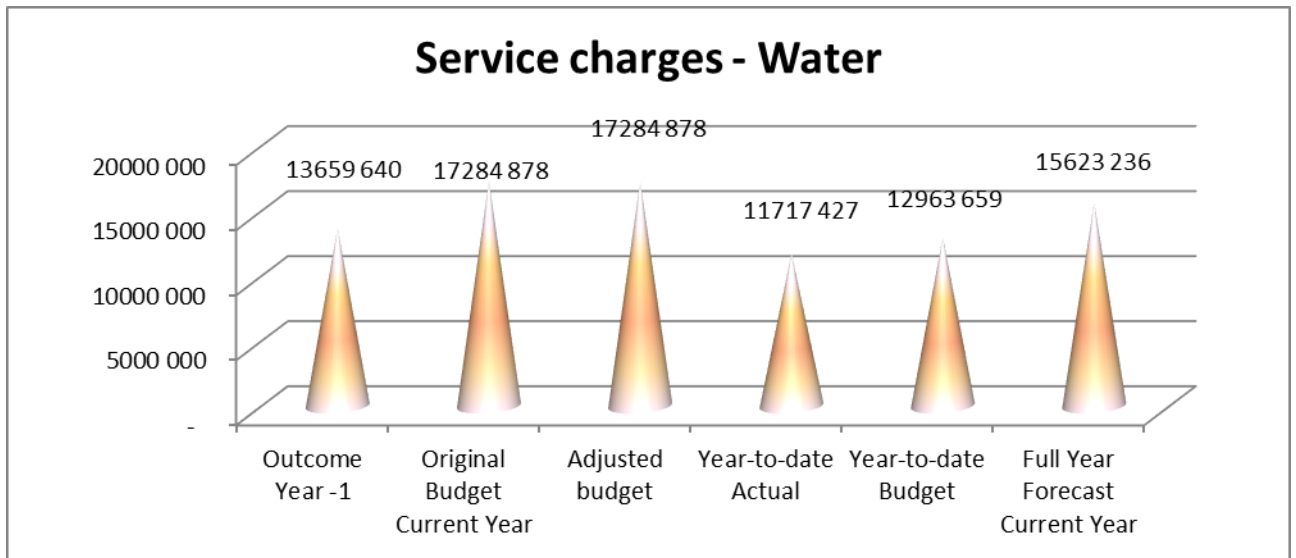


Figure 3 - Water service charges

The water amount raised as reflected for the actual year to date represents 67,79% of the budget amount. We had less water usages in this period and also due to Stage 1 Phases held in Barrydale.

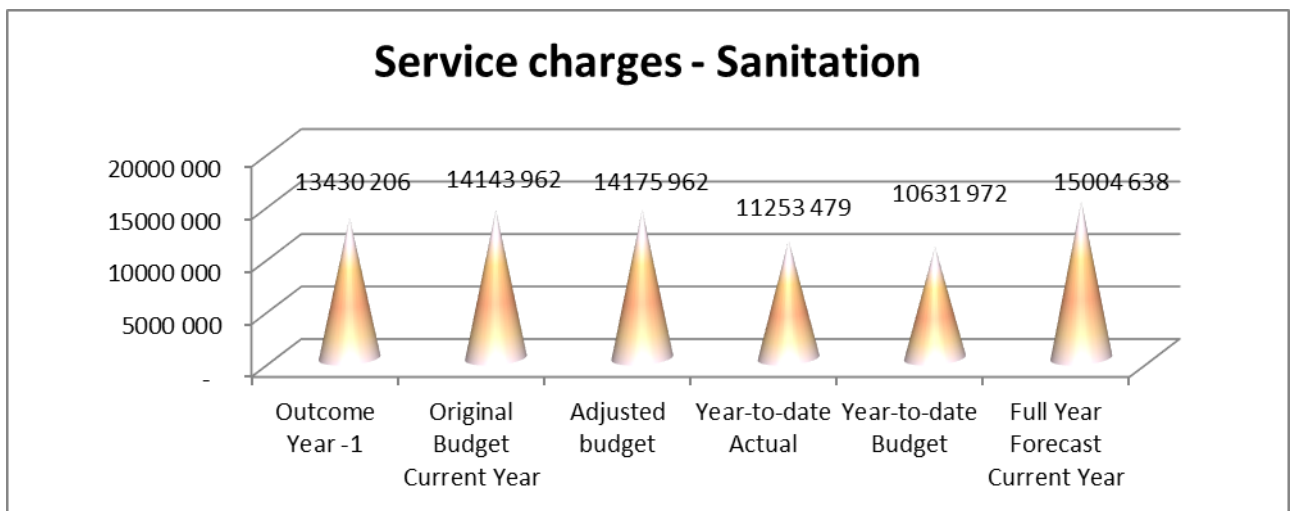


Figure 4 - Sanitation service charges

The sanitation amount raised as reflected for the actual year to date represents 79,38% of the budget amount. The sanitation levies are a very stable stream of accruals.

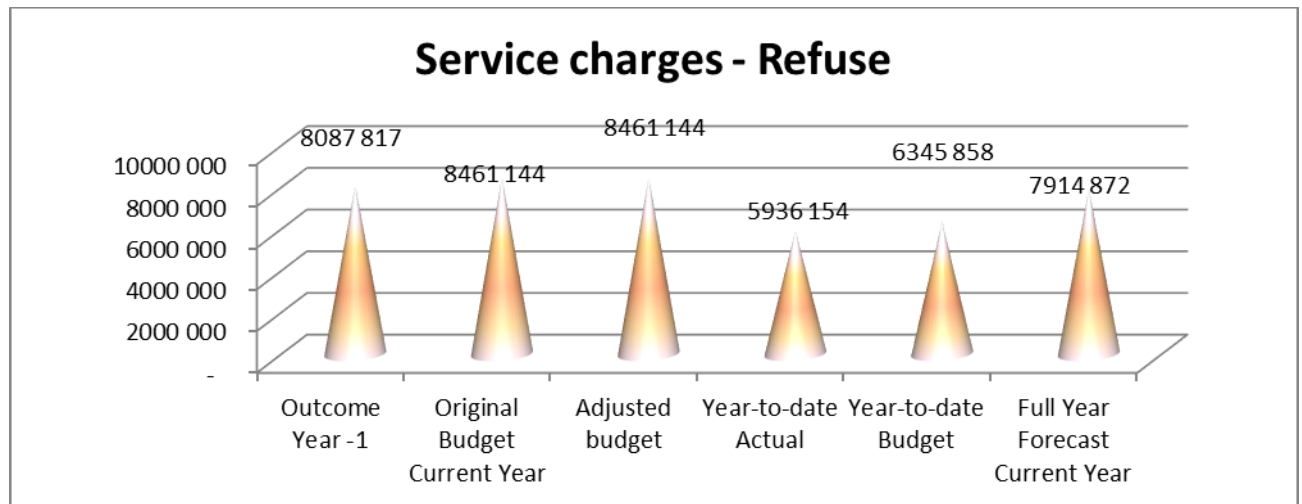


Figure 5 - Refuse removal service charges

The refuse amount raised as reflected for the actual year to date represents 70,16% of the budget amount. The refuse removal levies is also a very stable stream of accruals.

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

- **Fines, penalties and forfeits**

The adjustment budget amount for fines, penalties and forfeits is R40.878 million, whilst the year to date budget based on history is R30.658 million, whilst the year to date actual revenue is R8.767 million. The reason for this adverse variance is mainly due to the fact that provision of bad debt is included in the budget amount. Segmentation changes were made during the Adjustment Budget process in February 2019. Corrections in terms of these revenues were processed in March.

- **Gains on disposal of PPE**

The adjustment budget amount for gains on disposal of PPE is R1.000 million, whilst the year to date budget based on history is R0.750 million, whilst the year to date actual revenue is R0.356 million. The reason for this adverse variance is mainly due to the fact that gains on disposal of PPE forms part of the financial year end processes.

3.2.1.3 Operating Expenditure by Type

The figures in this section should represent the accrued amounts; in other words when the goods have been ordered, received or the invoice has been completed (reconciled with goods received and prices quoted) it should be captured as an expense. Shadow figures are reflected on the financial system once an order is issued. This action serves as a budgetary control mechanism and no actual financial entries are passed. These figures cannot be used for reporting purposes. The amounts included as expenditure are currently only those for which a payment run has been completed.

The total actual expenditure amounts to R151.597 million, while the monthly actual amounts to R11.985 million. The total adjustment budget is R279.124 million and the year to date budget is R209.343 million which represents an under spending of 28% for the year to date. The sources of expenditure that have material variances in rand value are as follows:

- **Employee related cost**

The adjustment budget for employee related cost is R100.239 million of which R66.756 million has been expended and represents 66,60% of the budget amount. Expenditure will come in line at year end for example provisions relating to employee related cost.

- **Debt Impairment**

The adjustment budget for debt impairment provision is R33.450 million of which R0.0602 million has been expended and represents 1,80% of the budget amount. This expenditure only occurs on an annually basis for services and assessment rates. Debt Impairment for traffic fines will be processed monthly with effect in April 2019.

- **Finance Charges**

The adjustment budget for finance charges is R6.772 million of which R3.193 million has been expended. This represents 47,15% of the budget amount. Finance charges only occur on specific due dates.

- **Bulk purchases**

The adjustment budget for bulk purchases is R57.948 million of which R37.784 million has been expended and represents 65,20% of the budget amount. Expenditure will come in line throughout the year. Furthermore invoices for bulk purchases for May and June will both reflect in June 2019.

- **Other materials**

The adjustment budget for other materials is R22.246 million of which R12.637 million has been expended and represents 56,81% of the budget amount. Expenditure will come in line throughout the year.

- **Contracted services**

The adjustment budget for contracted services is R26.318 million of which R7.938 million has been expended and represents 30,16% of the budgeted amount. Segmentation changes were made during the Adjustment Budget process in February 2019. Corrections in terms of these expenditures were processed in March.

- **Transfers and Grants**

The adjustment budget for transfers and grants is R2.482 million of which R1.410 million has been expended and represents 56,81% of the budgeted amount. Transfers and grants only occur on specific due dates.

- **Other expenditure**

The adjustment budget for other expenditure is R15.960 million of which R10.003 million has been expended and represents 62.68% of the budgeted amount. Segmentation changes were made during the Adjustment Budget process in February 2019. Corrections in terms of these expenditures were processed in March.

3.2.1.4 Operating Expenditure by Municipal Vote

Municipal Manager

The adjustment budget for Municipal Manager is R8.734 million of which R5.118 million has been expended and represents 59% of the budget amount.

Corporate Services

The adjustment budget for Corporate Services is R39.680 million of which R21.791 million has been expended and represents 55% of the budget amount.

Financial Services

The adjustment budget for Financial Services is R27.311 million of which R19.487 million has been expended and represents 71% of the budget amount.

Engineers Services

The adjustment budget for Engineers Services is R119.212 million of which R75.001 million has been expended and represents 63% of the budget amount.

Community Services

The adjustment budget for Community Services is R84.185 million of which R30.200 million has been expended and represents 36% of the budget amount.

3.2.1.5 Capital Expenditure

The capital spending for the month of March amounts to R0.887 million. The adjustment budget amount for Capital Expenditure is R21.095 million of which R8.992 million has been expended and represents 43% of the budgeted amount.

We have capital commitments that amounts up to R3 173 310,72. Measures were implemented to ensure that the capital budget for 2018/2019 will be spent.

3.2.2 Financial Position

The breakdown of the financial position can be seen below:

3.2.2.1 Current Assets

Cash

The actual total cash available as at 31 March 2019 amounts to R49 830 418,29.

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 amount to R22 368 287.02

Breakdown	Prior year Balances	Year to date Balances
Payments received in advance	1 249 177.89	1 954 161.69
Salary control	-	-
Trade payables	22 295 130.69	3 230 651.52
Un-identified deposits	58 475.03	98 929.74
Other payables	-	627 544.07
Unspent conditional grants	5 281 616.61	16 457 000.00
Total	28 884 400.22	22 368 287.02

Payments received in advance

This is due to payments 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 deposits suspense account.

The allocation, once known, will most definitely influence the consumer debtor.

Unspent conditional grants

This consists out of funds received for a specific purpose and of which that portion of the conditional grant has not been spent for the specified purpose yet.

3.2.2.2 Non-current Liabilities

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

3.2.2.3 Liquidity Ratio

Current ratio	
Total current assets	Total current liabilities
109 622 808.05	62 703 518.58
1.75	

This measure estimates whether the municipality can pay debts due within one year from assets that it expects to turn into cash within that year. A ratio of less than one is often a cause for concern, particularly if it persists for any length of time. The ratio is greater than one and the municipality will be able to overcome its short-term debt.

3.2.2.4 Gearing Ratio

Gearing ratio	
Borrowing	Net Assets
32 718 278.86	295 949 679.18
11%	

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 11%, 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 R 80.754 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 - M09 March

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
R thousands									
Financial Performance									
Property rates	35 122	36 256	37 256	2 933	28 535	27 942	592	2%	37 256
Service charges	104 716	118 183	119 205	9 205	85 376	89 403	(4 027)	-5%	119 205
Investment revenue	4 184	3 366	3 566	488	3 527	2 675	852	32%	3 566
Transfers and subsidies	40 287	49 878	50 745	7 944	36 361	38 059	(1 698)	-4%	50 745
Other own revenue	45 859	36 660	50 551	(3 768)	16 482	37 913	(21 431)	-57%	50 551
Total Revenue (excluding capital transfers and contributions)	230 168	244 344	261 323	16 802	170 280	195 992	(25 712)	-13%	261 323
Employee costs	80 915	97 789	100 239	6 875	66 756	75 179	(8 423)	-11%	100 239
Remuneration of Councillors	4 954	5 228	5 228	429	3 862	3 921	(59)	-2%	5 228
Depreciation & asset impairment	7 474	10 825	8 481	2 600	8 013	6 361	1 652	26%	8 481
Finance charges	6 636	5 390	6 772	1 202	3 193	5 079	(1 886)	-37%	6 772
Materials and bulk purchases	69 072	78 436	80 194	5 002	50 421	60 146	(9 725)	-16%	80 194
Transfers and subsidies	1 297	2 372	2 482	142	1 410	1 862	(451)	-24%	2 482
Other expenditure	67 998	64 716	75 728	(4 266)	17 942	56 796	(38 854)	-68%	75 728
Total Expenditure	238 345	264 756	279 124	11 985	151 597	209 343	(57 746)	-28%	279 124
Surplus/(Deficit)	(8 177)	(20 412)	(17 801)	4 817	18 683	(13 350)	32 033	-240%	(17 801)
Transfers and subsidies - capital (monetary alloc	17 491	11 475	16 834	765	7 208	12 626	(5 418)	-43%	16 834
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	9 314	(8 937)	(966)	5 583	25 891	(725)	26 616	-3673%	(966)
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	9 314	(8 937)	(966)	5 583	25 891	(725)	26 616	-3673%	(966)
Capital expenditure & funds sources									
Capital expenditure	20 863	16 975	21 095	887	8 992	15 821	(6 829)	-43%	21 095
Capital transfers recognised	17 017	11 475	16 574	762	7 205	12 430	(5 226)	-42%	16 574
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	3 845	5 500	4 521	125	1 788	3 391	(1 604)	-47%	4 521
Total sources of capital funds	20 863	16 975	21 095	887	8 992	15 821	(6 829)	-43%	21 095
Financial position									
Total current assets	95 093	80 064	76 114		109 623				76 114
Total non current assets	322 302	320 830	335 176		313 303				335 176
Total current liabilities	61 603	65 544	60 245		62 704				60 245
Total non current liabilities	85 863	85 220	81 824		64 273				81 824
Community wealth/Equity	269 928	250 130	269 222		295 950				269 222
Cash flows									
Net cash from (used) operating	25 917	11 423	2 201	12 786	38 336	1 651	(36 686)	-2223%	2 201
Net cash from (used) investing	(19 341)	(15 975)	(20 095)	(887)	(8 636)	(15 071)	(6 436)	43%	(20 095)
Net cash from (used) financing	(1 971)	(4 652)	(3 904)	(416)	(1 733)	(2 928)	(1 195)	41%	(3 947)
Cash/cash equivalents at the month/year end	65 396	37 964	43 597	-	80 754	49 047	(31 707)	-65%	30 945
Debtors & creditors analysis									
	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	8 959	793	496	506	511	402	2 642	11 275	25 583
Creditors Age Analysis									
Total Creditors	1 845	-	-	-	-	-	-	-	1 845

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

WC034 Swellendam - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M09 March

Description	Ref	Budget Year 2018/19								
		2017/18 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
<i>Governance and administration</i>		87 048	87 134	89 175	11 882	73 692	66 882	6 810	10%	89 175
Executive and council		26 724	30 409	30 878	7 280	29 619	23 159	6 461	28%	30 878
Finance and administration		60 325	56 724	58 297	4 602	44 072	43 723	349	1%	58 297
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		11 672	16 272	21 547	524	5 038	16 160	(11 122)	-69%	21 547
Community and social services		5 409	5 468	5 887	442	4 277	4 415	(138)	-3%	5 887
Sport and recreation		1 236	1 024	942	81	755	707	48	7%	942
Public safety		-	-	-	-	-	-	-	-	-
Housing		5 027	9 780	14 718	-	7	11 038	(11 032)	-100%	14 718
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		41 557	32 136	46 103	(4 078)	13 216	34 577	(21 361)	-62%	46 103
Planning and development		898	762	1 017	97	856	763	93	12%	1 017
Road transport		40 659	31 373	45 085	(4 175)	12 361	33 814	(21 453)	-63%	45 085
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		107 382	120 278	121 332	9 239	85 542	90 999	(5 457)	-6%	121 332
Energy sources		71 926	80 346	81 367	6 090	56 583	61 025	(4 443)	-7%	81 367
Water management		13 774	17 285	17 285	1 227	11 738	12 964	(1 226)	-9%	17 285
Waste water management		13 594	14 186	14 219	1 284	11 285	10 664	621	6%	14 219
Waste management		8 088	8 461	8 461	639	5 936	6 346	(410)	-6%	8 461
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	247 659	255 819	278 158	17 567	177 488	208 618	(31 130)	-15%	278 158
Expenditure - Functional										
<i>Governance and administration</i>		66 175	79 827	84 095	5 730	51 847	63 071	(11 225)	-18%	84 095
Executive and council		29 033	25 754	28 904	2 210	13 772	21 678	(7 906)	-36%	28 904
Finance and administration		36 191	52 605	53 719	3 420	37 105	40 290	(3 185)	-8%	53 719
Internal audit		951	1 468	1 471	100	970	1 104	(133)	-12%	1 471
<i>Community and public safety</i>		23 945	29 226	29 819	1 606	13 212	22 364	(9 152)	-41%	29 819
Community and social services		8 601	6 576	6 628	553	4 579	4 971	(392)	-8%	6 628
Sport and recreation		8 757	11 097	11 147	915	7 320	8 360	(1 041)	-12%	11 147
Public safety		-	-	-	-	-	-	-	-	-
Housing		6 587	11 553	12 044	138	1 313	9 033	(7 719)	-85%	12 044
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		56 466	46 064	58 377	(3 786)	17 222	43 783	(26 561)	-61%	58 377
Planning and development		2 931	5 061	5 105	377	2 867	3 829	(961)	-25%	5 105
Road transport		53 536	41 003	53 273	(4 163)	14 354	39 954	(25 600)	-64%	53 273
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		90 973	108 478	105 562	8 300	68 237	79 171	(10 935)	-14%	105 562
Energy sources		62 221	70 532	71 159	4 801	46 013	53 369	(7 356)	-14%	71 159
Water management		10 633	10 878	10 453	784	6 131	7 839	(1 709)	-22%	10 453
Waste water management		12 065	16 407	15 966	1 584	9 532	11 975	(2 443)	-20%	15 966
Waste management		6 054	10 661	7 984	1 130	6 561	5 988	573	10%	7 984
<i>Other</i>		786	1 161	1 271	135	1 080	953	127	13%	1 271
Total Expenditure - Functional	3	238 345	264 756	279 124	11 985	151 597	209 343	(57 746)	-28%	279 124
Surplus/ (Deficit) for the year		9 314	(8 937)	(966)	5 583	25 891	(725)	26 616	-3673%	(966)

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) - M09 March

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
R thousands										
Revenue by Vote										
Vote 1 - Municipal Manager	1	83	360	575	-	-	431	(431)	-100.0%	575
Vote 2 - Corporate Services		27 922	30 826	31 476	7 378	30 600	23 607	6 993	29.6%	31 476
Vote 3 - Financial Services		43 024	43 376	44 291	3 590	34 115	33 218	896	2.7%	44 291
Vote 4 - Engineers Service		116 294	124 966	126 748	10 071	89 416	95 061	(5 645)	-5.9%	126 748
Vote 5 - Community Services		60 337	56 292	75 068	(3 471)	23 357	56 301	(32 943)	-58.5%	75 068
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]		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	247 659	255 819	278 158	17 567	177 488	208 618	(31 130)	-14.9%	278 158
Expenditure by Vote										
Vote 1 - Municipal Manager	1	5 089	8 031	8 734	613	5 118	6 551	(1 433)	-21.9%	8 734
Vote 2 - Corporate Services		35 706	36 284	39 680	3 062	21 791	29 760	(7 969)	-26.8%	39 680
Vote 3 - Financial Services		21 632	27 210	27 311	1 629	19 487	20 484	(997)	-4.9%	27 311
Vote 4 - Engineers Service		101 018	118 875	119 212	8 657	75 001	89 409	(14 408)	-16.1%	119 212
Vote 5 - Community Services		74 901	74 356	84 185	(1 976)	30 200	63 139	(32 939)	-52.2%	84 185
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]		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	238 345	264 756	279 124	11 985	151 597	209 343	(57 746)	-27.6%	279 124
Surplus/ (Deficit) for the year	2	9 314	(8 937)	(966)	5 583	25 891	(725)	26 616	-3673.0%	(966)

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 - M09 March

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
Revenue by Vote	1									
Vote 1 - Municipal Manager		83	360	575	-	-	431	(431)	-100%	575
1,1 - Municipal Manager		83	360	575	-	-	431	(431)	-100%	575
1,2 - Tourism		-	-	-	-	-	-	-	-	-
1,3 - Local Economic Development		-	-	-	-	-	-	-	-	-
1,4 - IDP		-	-	-	-	-	-	-	-	-
1,5 - Internal Audit		-	-	-	-	-	-	-	-	-
Vote 2 - Corporate Services		27 922	30 826	31 476	7 378	30 600	23 607	6 993	30%	31 476
2,1 - Building Control		628	577	777	88	627	583	44	8%	777
2,2 - Corporate Services		369	-	146	-	119	109	9	8%	146
2,3 - Council General		26 641	30 049	30 303	7 280	29 619	22 728	6 892	30%	30 303
2,4 - Human Resources		-	-	-	-	-	-	-	-	-
2,5 - Town Planning		270	186	241	10	229	180	48	27%	241
2,6 - Rented Buildings		14	15	10	1	7	7	(0)	-4%	10
2,7 - Office Buildings		-	-	-	-	-	-	-	-	-
Vote 3 - Financial Services		43 024	43 376	44 291	3 590	34 115	33 218	896	3%	44 291
3,1 - Financial Services		43 024	43 376	44 291	3 590	34 115	33 218	896	3%	44 291
3,2 - Stores		-	-	-	-	-	-	-	-	-
3,3 - Budget and Treasury Office		-	-	-	-	-	-	-	-	-
3,4 - Supply Chain Management		-	-	-	-	-	-	-	-	-
3,5 - Information Technology		-	-	-	-	-	-	-	-	-
Vote 4 - Engineers Service		116 294	124 966	126 748	10 071	89 416	95 061	(5 645)	-6%	126 748
4,1 - Electricity		71 926	80 346	81 367	6 090	56 583	61 025	(4 443)	-7%	81 367
4,2 - Engineers Services		16 917	13 078	13 819	1 010	9 805	10 364	(559)	-5%	13 819
4,3 - Main Roads		50	50	50	-	-	38	(38)	-100%	50
4,4 - Workshop Fleet		-	-	-	-	-	-	-	-	-
4,5 - Sewerage		13 566	14 165	14 211	1 744	11 280	10 658	621	6%	14 211
4,6 - Stormwater		28	21	8	-	5	6	(1)	-11%	8
4,7 - Street Lights		-	-	-	-	-	-	-	-	-
4,8 - Streets		33	21	8	-	5	6	(1)	-11%	8
4,9 - Water		13 774	17 285	17 285	1 227	11 738	12 964	(1 226)	-9%	17 285
Vote 5 - Community Services		60 337	56 292	75 068	(3 471)	23 357	56 301	(32 943)	-59%	75 068
5,1 - Caravan Park		1 233	1 021	940	81	753	705	48	7%	940
5,2 - Cemeteries		56	57	57	4	46	43	4	9%	57
5,3 - Community Services		675	433	32	2	27	24	3	14%	32
5,4 - Library		4 678	5 079	5 132	388	3 636	3 849	(213)	-6%	5 132
5,5 - Parks		-	-	-	-	-	-	-	-	-
5,6 - Pound		6	16	16	1	9	12	(3)	-26%	16
5,7 - Refuse		8 088	8 461	8 461	179	5 936	6 346	(410)	-6%	8 461
5,8 - Sports and Recreation		2	3	2	0	2	2	-	-	2
5,9 - Traffic		40 571	31 287	45 012	(4 176)	12 347	33 759	(21 412)	-63%	45 012
5,10 - Housing		5 027	9 780	14 718	-	7	11 038	(11 032)	-100%	14 718
5,11 - Commonage		1	155	-	-	-	-	-	-	-
5,12 - Halls		-	-	120	10	135	90	-	-	120
5,13 - Thusong Multipurpose Center		-	-	578	40	459	434	-	-	578
5,14 - Licensing		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	247 659	255 819	278 158	17 567	177 488	208 618	(31 130)	-15%	278 158

WC034 Swellendam - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - A - M09 March

Vote Description	Ref	Budget Year 2018/19								
		2017/18	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousand		Audited Outcome								
Expenditure by Vote	1									
Vote 1 - Municipal Manager		5 089	8 031	8 734	613	5 118	6 551	(1 433)	-22%	8 734
1,1 - Municipal Manager		3 055	5 061	5 649	287	2 774	4 237	(1 462)	-35%	5 649
1,2 - Tourism		786	1 161	1 271	135	1 080	953	127	13%	1 271
1,3 - Local Economic Development		11	16	16	-	-	12	(12)	-100%	16
1,4 - IDP		285	326	328	91	293	246	48	19%	328
1,5 - Internal Audit		951	1 468	1 471	100	970	1 104	(133)	-12%	1 471
Vote 2 - Corporate Services		35 706	36 284	39 680	3 062	21 791	29 760	(7 969)	-27%	39 680
2,1 - Building Control		22	51	51	1	3	38	(36)	-93%	51
2,2 - Corporate Services		4 007	6 876	7 747	593	5 646	5 811	(164)	-3%	7 747
2,3 - Council General		25 979	20 693	23 256	1 923	10 998	17 442	(6 444)	-37%	23 256
2,4 - Human Resources		2 788	3 500	3 420	256	2 418	2 565	(147)	-6%	3 420
2,5 - Town Planning		2 612	4 669	4 710	285	2 571	3 533	(961)	-27%	4 710
2,6 - Rented Buildings		2	10	10	-	-	8	(8)	-100%	10
2,7 - Office Buildings		297	486	486	3	155	365	(209)	-57%	486
Vote 3 - Financial Services		21 632	27 210	27 311	1 629	19 487	20 484	(997)	-5%	27 311
3,1 - Financial Services		17 136	21 935	21 339	1 266	15 080	16 004	(924)	-6%	21 339
3,2 - Stores		419	476	476	36	341	357	(16)	-5%	476
3,3 - Budget and Treasury Office		-	-	589	44	429	442	(13)	-3%	589
3,4 - Supply Chain Management		1 850	2 271	2 271	157	1 538	1 703	(166)	-10%	2 271
3,5 - Information Technology		2 227	2 528	2 637	125	2 100	1 978	123	6%	2 637
Vote 4 - Engineers Service		101 018	118 875	119 212	8 657	75 001	89 409	(14 408)	-16%	119 212
4,1 - Electricity		60 608	68 505	69 132	4 663	44 796	51 849	(7 053)	-14%	69 132
4,2 - Engineers Services		6 289	9 560	9 747	602	5 914	7 310	(1 396)	-19%	9 747
4,3 - Main Roads		49	63	63	-	46	47	(1)	-1%	63
4,4 - Workshop Fleet		1 005	1 221	1 128	169	914	846	68	8%	1 128
4,5 - Sewerage		7 352	11 087	10 601	1 124	6 030	7 951	(1 920)	-24%	10 601
4,6 - Stormwater		4 713	5 321	5 366	461	3 502	4 024	(522)	-13%	5 366
4,7 - Street Lights		1 613	1 943	1 943	138	1 217	1 457	(240)	-16%	1 943
4,8 - Streets		8 755	10 299	10 781	717	6 451	8 085	(1 634)	-20%	10 781
4,9 - Water		10 633	10 878	10 453	784	6 131	7 839	(1 709)	-22%	10 453
Vote 5 - Community Services		74 901	74 356	84 185	(1 976)	30 200	63 139	(32 939)	-52%	84 185
5,1 - Caravan Park		1 394	1 394	1 416	93	956	1 062	(105)	-10%	1 416
5,2 - Cemeteries		93	114	120	5	77	90	(13)	-15%	120
5,3 - Community Services		4 056	4 906	3 525	158	2 439	2 644	(205)	-8%	3 525
5,4 - Library		4 451	4 954	4 890	423	3 570	3 668	(97)	-3%	4 890
5,5 - Parks		7 140	9 128	9 194	768	6 139	6 895	(756)	-11%	9 194
5,6 - Pound		1	9	10	2	7	7	(0)	-2%	10
5,7 - Refuse		6 054	10 661	7 984	1 130	6 561	5 988	573	10%	7 984
5,8 - Sports and Recreation		222	575	538	54	224	403	(179)	-44%	538
5,9 - Traffic		44 730	30 717	37 252	(5 072)	4 551	27 939	(23 388)	-84%	37 252
5,10 - Housing		6 587	11 553	12 044	138	1 313	9 033	(7 719)	-85%	12 044
5,11 - Commonage		172	345	345	10	131	259			345
5,12 - Halls		-	-	922	82	522	691			922
5,13 - Thusong Multipurpose Center		-	-	695	43	409	521			695
5,14 - Licensing		-	-	5 252	189	3 299	3 939			5 252
Total Expenditure by Vote	2	238 345	264 756	279 124	11 985	151 597	209 343	(57 746)	(0)	279 124
Surplus/ (Deficit) for the year	2	9 314	(8 937)	(966)	5 583	25 891	(725)	26 616	(0)	(966)

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) - M09 March

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
R thousands										
Revenue By Source										
Property rates		35 122	36 256	37 256	2 933	28 535	27 942	592	2%	37 256
Service charges - electricity revenue		69 539	78 293	79 283	6 055	56 469	59 462	(2 993)	-5%	79 283
Service charges - water revenue		13 660	17 285	17 285	1 227	11 717	12 964	(1 246)	-10%	17 285
Service charges - sanitation revenue		13 430	14 144	14 176	1 744	11 253	10 632	622	6%	14 176
Service charges - refuse revenue		8 088	8 461	8 461	179	5 936	6 346	(410)	-6%	8 461
Service charges - other		-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		673	525	600	54	606	450	156	35%	600
Interest earned - external investments		4 184	3 366	3 566	488	3 527	2 675	852	32%	3 566
Interest earned - outstanding debtors		1 251	1 196	1 110	104	801	833	(32)	-4%	1 110
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		37 583	28 052	40 878	(4 593)	8 767	30 658	(21 891)	-71%	40 878
Licences and permits		1 270	857	1 258	128	1 088	944	145	15%	1 258
Agency services		1 854	1 540	1 787	169	1 522	1 340	182	14%	1 787
Transfers and subsidies		40 287	49 878	50 745	7 944	36 361	38 059	(1 698)	-4%	50 745
Other revenue		3 228	3 490	3 917	371	3 340	2 938	402	14%	3 917
Gains on disposal of PPE		-	1 000	1 000	-	356	750	(394)	-52%	1 000
Total Revenue (excluding capital transfers and contributions)		230 168	244 344	261 323	16 802	170 280	195 992	(25 712)	-13%	261 323
Expenditure By Type										
Employee related costs		80 915	97 789	100 239	6 875	66 756	75 179	(8 423)	-11%	100 239
Remuneration of councillors		4 954	5 228	5 228	429	3 862	3 921	(59)	-2%	5 228
Debt impairment		34 772	21 040	33 450	(5 548)	1	25 088	(25 087)	-100%	33 450
Depreciation & asset impairment		7 474	10 825	8 481	2 600	8 013	6 361	1 652	26%	8 481
Finance charges		6 636	5 390	6 772	1 202	3 193	5 079	(1 886)	-37%	6 772
Bulk purchases		51 602	57 319	57 948	3 810	37 784	43 461	(5 677)	-13%	57 948
Other materials		17 470	21 117	22 246	1 193	12 637	16 685	(4 048)	-24%	22 246
Contracted services		13 704	19 175	26 318	3 842	7 938	19 738	(11 800)	-60%	26 318
Transfers and subsidies		1 297	2 372	2 482	142	1 410	1 862	(451)	-24%	2 482
Other expenditure		19 178	24 500	15 960	(2 560)	10 003	11 970	(1 967)	-16%	15 960
Loss on disposal of PPE		345	-	-	-	-	-	-	-	-
Total Expenditure		238 345	264 756	279 124	11 985	151 597	209 343	(57 746)	-28%	279 124
Surplus/(Deficit)		(8 177)	(20 412)	(17 801)	4 817	18 683	(13 350)	32 033	(0)	(17 801)
Transfers and subsidies - capital (financially accountable) (National / Provincial and District)		17 491	11 475	16 834	765	7 208	12 626	(5 418)	(0)	16 834
(National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		9 314	(8 937)	(966)	5 583	25 891	(725)			(966)
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		9 314	(8 937)	(966)	5 583	25 891	(725)			(966)
Attributable to minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		9 314	(8 937)	(966)	5 583	25 891	(725)			(966)
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		9 314	(8 937)	(966)	5 583	25 891	(725)			(966)

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) - M09 March

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
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 2 - Corporate Services		-	-	-	-	-	-	-	-	-
Vote 3 - Financial Services		-	-	-	-	-	-	-	-	-
Vote 4 - Engineers Service		-	-	10 892	762	7 086	8 169	(1 083)	-13%	10 892
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]		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	-	-	10 892	762	7 086	8 169	(1 083)	-13%	10 892
Single Year expenditure appropriation	2									
Vote 1 - Municipal Manager		-	21	15	-	15	11	4	33%	15
Vote 2 - Corporate Services		48	148	54	-	54	40	13	33%	54
Vote 3 - Financial Services		2 476	1 015	1 644	47	557	1 233	(676)	-55%	1 644
Vote 4 - Engineers Service		13 970	14 557	3 174	78	447	2 380	(1 933)	-81%	3 174
Vote 5 - Community Services		4 369	1 234	5 316	-	834	3 987	(3 153)	-79%	5 316
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]		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	20 863	16 975	10 203	125	1 907	7 652	(5 746)	-75%	10 203
Total Capital Expenditure		20 863	16 975	21 095	887	8 992	15 821	(6 829)	-43%	21 095
Capital Expenditure - Functional Classification										
Governance and administration		3 619	1 296	2 016	47	613	1 512	(900)	-59%	2 016
Executive and council		-	20	14	-	15	10	5	47%	14
Finance and administration		3 619	1 276	2 002	47	597	1 502	(904)	-60%	2 002
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		4 364	319	5 056	-	574	3 792	(3 218)	-85%	5 056
Community and social services		657	84	391	-	355	293	62	21%	391
Sport and recreation		3 707	235	219	-	219	164	55	33%	219
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	4 446	-	-	3 335	(3 335)	-100%	4 446
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		7 334	4 232	3 032	8	2 989	2 274	715	31%	3 032
Planning and development		-	95	15	-	13	11	2	20%	15
Road transport		7 334	4 137	3 017	8	2 976	2 263	713	31%	3 017
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		5 546	11 129	10 991	831	4 817	8 243	(3 426)	-42%	10 991
Energy sources		291	2 005	1 821	23	65	1 366	(1 301)	-95%	1 821
Water management		4 737	6 459	7 080	748	4 237	5 310	(1 073)	-20%	7 080
Waste water management		512	2 151	1 830	60	255	1 372	(1 118)	-81%	1 830
Waste management		5	515	260	-	260	195	65	33%	260
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	20 863	16 975	21 095	887	8 992	15 821	(6 829)	-43%	21 095
Funded by:										
National Government		12 654	11 475	11 475	762	7 205	8 607	(1 402)	-16%	11 475
Provincial Government		4 364	-	5 098	-	-	3 824	(3 824)	-100%	5 098
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		17 017	11 475	16 574	762	7 205	12 430	(5 226)	-42%	16 574
Public contributions & donations	5	-	-	-	-	-	-	-	-	-
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		3 845	5 500	4 521	125	1 788	3 391	(1 604)	-47%	4 521
Total Capital Funding		20 863	16 975	21 095	887	8 992	15 821	(6 829)	-43%	21 095

4.1.7 Table C6: Monthly Budget Statement – Financial Position

WC034 Swellendam - Table C6 Monthly Budget Statement - Financial Position - M09 March

Description	Ref	2017/18	Budget Year 2018/19			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		65 396	37 964	43 597	44 754	43 597
Call investment deposits		-	-	-	36 000	-
Consumer debtors		8 129	8 653	8 890	7 179	8 890
Other debtors		11 136	21 207	12 779	10 319	12 779
Current portion of long-term receivables		-	-	-	38	-
Inventory		10 432	12 240	10 849	11 333	10 849
Total current assets		95 093	80 064	76 114	109 623	76 114
Non current assets						
Long-term receivables		-	-	-	-	-
Investments		-	-	-	-	-
Investment property		25 073	24 470	24 984	25 006	24 984
Investments in Associate		-	-	-	-	-
Property, plant and equipment		291 680	293 527	305 114	275 582	305 114
Agricultural		-	-	-	-	-
Biological		-	-	-	-	-
Intangible		435	509	662	302	662
Other non-current assets		5 113	2 324	4 416	12 413	4 416
Total non current assets		322 302	320 830	335 176	313 303	335 176
TOTAL ASSETS		417 394	400 894	411 290	422 926	411 290
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Borrowing		3 078	1 855	3 078	-	3 078
Consumer deposits		2 245	1 632	2 379	2 434	2 379
Trade and other payables		28 826	35 556	27 333	22 368	27 333
Provisions		27 454	26 501	27 454	37 901	27 454
Total current liabilities		61 603	65 544	60 245	62 704	60 245
Non current liabilities						
Borrowing		31 939	23 833	27 900	32 718	27 900
Provisions		53 923	61 387	53 923	31 555	53 923
Total non current liabilities		85 863	85 220	81 824	64 273	81 824
TOTAL LIABILITIES		147 466	150 764	142 068	126 977	142 068
NET ASSETS	2	269 928	250 130	269 222	295 950	269 222
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		257 819	245 930	266 582	283 841	266 582
Reserves		12 109	4 200	2 640	12 109	2 640
TOTAL COMMUNITY WEALTH/EQUITY	2	269 928	250 130	269 222	295 950	269 222

4.1.8 Table C7: Monthly Budget Statement - Cash Flow

WC034 Swellendam - Table C7 Monthly Budget Statement - Cash Flow - M09 March

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
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		36 060	35 531	36 511	2 966	28 458	27 384	1 074	4%	36 511
Service charges		97 713	115 819	116 820	9 478	77 740	87 615	(9 876)	-11%	116 820
Other revenue		23 530	12 022	15 738	(3 871)	9 777	11 804	(2 027)	-17%	15 738
Government - operating		34 466	49 878	50 693	10 540	43 505	38 020	5 485	14%	50 693
Government - capital		17 491	11 475	16 834	858	11 475	12 626	(1 151)	-9%	16 834
Interest		5 177	4 538	4 654	488	3 527	3 491	36	1%	4 654
Dividends		-	-	-	-	-	-	-		-
Payments										
Suppliers and employees		(180 588)	(210 432)	(229 797)	(6 329)	(131 541)	(172 348)	(40 807)	24%	(229 797)
Finance charges		(6 636)	(5 038)	(6 772)	(1 202)	(3 193)	(5 079)	(1 886)	37%	(6 772)
Transfers and Grants		(1 297)	(2 372)	(2 482)	(142)	(1 410)	(1 862)	(451)	24%	(2 482)
NET CASH FROM/(USED) OPERATING ACTIVITIES		25 917	11 423	2 201	12 786	38 336	1 651	(36 686)	-2223%	2 201
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		117	1 000	1 000	-	356	750	(394)	-52%	1 000
Decrease (increase) in non-current debtors		-	-	-	-	-	-	-		-
Decrease (increase) other non-current receivables		-	-	-	-	-	-	-		-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-		-
Payments										
Capital assets		(19 458)	(16 975)	(21 095)	(887)	(8 992)	(15 821)	(6 829)	43%	(21 095)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(19 341)	(15 975)	(20 095)	(887)	(8 636)	(15 071)	(6 436)	43%	(20 095)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		-	-	-	-	-	-	-		-
Increase (decrease) in consumer deposits		244	92	135	-	-	101	(101)	-100%	92
Payments										
Repayment of borrowing		(2 215)	(4 744)	(4 039)	(416)	(1 733)	(3 029)	(1 296)	43%	(4 039)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(1 971)	(4 652)	(3 904)	(416)	(1 733)	(2 928)	(1 195)	41%	(3 947)
NET INCREASE/ (DECREASE) IN CASH HELD		4 605	(9 204)	(21 799)	11 483	27 968	(16 349)			(21 841)
Cash/cash equivalents at beginning:		60 791	47 168	65 396		52 786	65 396			52 786
Cash/cash equivalents at monthly/year end:		65 396	37 964	43 597		80 754	49 047			30 945

PART 2 – SUPPORTING DOCUMENTATION

Section 5–Debtors' analysis

5.1 Supporting table SC3

WC034 Swellendam - Supporting Table SC3 Monthly Budget Statement - aged debtors - M09 March

Description	NT Code	Budget Year 2018/19									Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total			
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	20	4	1	1	5	1	51	925	1 008	982	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	3 762	35	25	20	19	24	154	745	4 784	962	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	4 439	368	215	240	199	147	854	2 736	9 197	4 176	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	1 625	178	125	110	125	101	620	1 907	4 791	2 863	-	-
Receivables from Exchange Transactions - Waste Management	1600	972	111	75	69	74	65	383	1 215	2 964	1 806	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	19	0	1	1	6	3	7	52	89	69	-	-
Interest on Arrear Debtor Accounts	1810	69	33	17	23	34	33	322	2 599	3 130	3 011	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	(1 948)	63	38	40	49	29	252	1 095	(380)	1 467	-	-
Total By Income Source	2000	8 959	793	496	506	511	402	2 642	11 275	25 583	15 336	-	-
2017/18 - totals only													
Debtors Age Analysis By Customer Group													
Organs of State	2200	404	4	1	79	79	79	79	79	807	397	-	-
Commercial	2300	2 762	91	30	19	20	16	74	435	3 447	564	-	-
Households	2400	5 468	634	412	441	398	343	2 255	9 036	18 987	12 473	-	-
Other	2500	325	64	52	(34)	14	(37)	234	1 724	2 343	1 901	-	-
Total By Customer Group	2600	8 959	793	496	506	511	402	2 642	11 275	25 583	15 336	-	-

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 - M09 March

Description	NT Code	Budget Year 2018/19									Total
		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		
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-	
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	
VAT (output less input)	0400	628	-	-	-	-	-	-	-	628	
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	
Loan repayments	0600	-	-	-	-	-	-	-	-	-	
Trade Creditors	0700	1 217	-	-	-	-	-	-	-	1 217	
Auditor General	0800	-	-	-	-	-	-	-	-	-	
Other	0900	-	-	-	-	-	-	-	-	-	
Total By Customer Type	1000	1 845	-	-	-	-	-	-	-	1 845	

Section 7–Investment portfolio analysis

7.1 Supporting table SC5

WC034 Swellendam - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M09 March

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							
R thousands									
Municipality									
Investec		1 Month	1 Month	23/04/2019	71				12 000
Standard Bank		1 Month	1 Month	23/04/2019	73				12 000
Nedbank		1 Month	1 Month	18/04/2019	79				12 000
Municipality sub-total					223		-	-	36 000
Entities									
Entities sub-total					-		-	-	-
TOTAL INVESTMENTS AND INTEREST	2				223		-	-	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 - M09 March

Description	Ref	Budget Year 2018/19								
		2017/18 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		29 695	34 332	34 087	7 968	34 348	25 565	8 783	34.4%	34 087
Local Government Equitable Share		26 201	29 001	29 001	7 250	29 001	21 751	7 250	33.3%	29 001
Integrated National Electrification Programme		-	246	1 770	-	261	1 328	(1 067)	-80.3%	1 770
Finance Management		1 700	1 770	-	-	1 770	-	1 770	#DIV/0!	-
EPWP Incentive		1 291	1 266	1 266	-	1 266	950	317	33.3%	1 266
Municipal Systems Improvement		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant (MIG)	3	503	2 050	2 050	718	2 050	1 537	513	33.4%	2 050
-		-	-	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-	-
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
Provincial Government:		10 592	15 546	16 658	2 572	9 157	12 494	(3 337)	-26.7%	16 658
Thung services		-	-	110	110	110	83	28	33.3%	110
Library Service Conditional Grant		-	-	-	-	-	-	-	-	-
Financial management capacity		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Capacity Building		43	360	437	-	990	328	662	202.1%	437
Replacement funding Library		4 623	5 026	5 078	-	5 026	3 809	1 217	32.0%	5 078
SETA		369	-	146	-	118	109	9	7.9%	146
Internship Grant		40	-	-	-	-	-	-	-	-
WESGRO		110	-	-	-	-	-	-	-	-
mSCOA Grant		330	330	330	-	330	248	83	33.3%	330
Maintenance of Main Roads		50	50	50	-	49	38	12	30.7%	50
Electricity Master Plan Grant		-	-	-	-	-	-	-	-	-
FINANCIAL MANAGEMENT SUPPORT GRANT		-	-	-	-	-	-	-	-	-
Economic Development Plan		-	-	-	-	-	-	-	-	-
Prov IDP Grant		-	-	-	-	-	-	-	-	-
Maintenance of Water Supply Infrastructure		-	-	98	-	-	73	(73)	-100.0%	98
Human Settlements Development Grant	4	5 027	9 780	10 272	2 462	2 462	7 704	(5 242)	-68.0%	10 272
Graduate Grant		-	-	138	-	72	104	(32)	-30.4%	138
-		-	-	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-	-
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Masabanane Projects		-	-	-	-	-	-	-	-	-
Wesgro		-	-	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-	-
Total Operating Transfers and Grants	5	40 287	49 878	50 745	10 540	43 505	38 059	5 446	14.3%	50 745
Capital Transfers and Grants										
National Government:		17 409	11 475	11 736	858	11 475	8 802	2 673	30.4%	11 736
Municipal Infrastructure Grant (MIG)		15 091	9 736	9 736	858	9 736	7 302	2 434	33.3%	9 736
INEP		2 318	1 739	2 000	-	1 739	1 500	239	15.9%	2 000
Human Settlement		-	-	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-	-
INEP		-	-	-	-	-	-	-	-	-
Human Settlement		-	-	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-	-
Other capital transfers [insert description]		-	-	-	-	-	-	-	-	-
Provincial Government:		82	-	5 098	-	-	3 824	(3 824)	-100.0%	5 098
Social Fund Plan		-	-	-	-	-	-	-	-	-
Multi Purpose Sentrum		-	-	-	-	-	-	-	-	-
Library Services-conditional grant		-	-	-	-	-	-	-	-	-
Financial Management Support Grant		-	-	-	-	-	-	-	-	-
Prov IDP Grant		-	-	-	-	-	-	-	-	-
WESGRO		82	-	-	-	-	-	-	-	-
Human Settlement Development		-	-	4 446	-	-	3 335	(489)	-100.0%	4 446
Maintenance of Water Supply Infrastructure		-	-	652	-	-	489	-	-	652
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	5	17 491	11 475	16 834	858	11 475	12 626	(1 151)	-9.1%	16 834
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	57 778	61 354	67 579	11 398	54 980	50 684	4 296	8.5%	67 579

8.2 Supporting table SC7 (1) – Grant expenditure

WC034 Swellendam - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M09 March

Description	Ref	Budget Year 2018/19								Full Year Forecast
		2017/18 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		29 695	34 332	34 087	2 726	25 395	25 565	(170)	-0.7%	34 087
Local Government Equitable Share		26 201	29 001	29 001	2 417	21 753	21 751	2	0.0%	29 001
Integrated National Electrification Programme		-	246	-	-	-	-	-	-	-
Finance Management		1 700	1 770	1 770	39	1 036	1 328	(292)	-22.0%	1 770
EPWP Incentive		1 291	1 266	1 266	110	1 086	950	137	14.4%	1 266
Municipal Systems Improvement		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant (MIG)		503	2 050	2 050	160	1 520	1 537	(17)	-1.1%	2 050
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
Provincial Government:		10 592	15 546	11 512	394	3 784	8 634	(4 850)	-56.2%	11 512
Thuong services		-	-	110	-	-	83	(83)	-100.0%	110
Capacity Building		43	360	360	-	-	270	(270)	-100.0%	360
Housing		-	-	-	-	-	-	-	-	-
Capacity Building		-	-	-	-	-	-	-	-	-
Economic Development Plan		-	-	-	-	-	-	-	-	-
Replacement funding Library		4 623	5 026	5 026	384	3 591	3 770	(179)	-4.7%	5 026
Library Services-conditional grant		-	-	-	-	-	-	-	-	-
Prov IDP Grant		-	-	-	-	-	-	-	-	-
Internship Grant		40	-	-	-	-	-	-	-	-
Maintenance of Main Roads		50	50	50	-	46	38	9	22.7%	50
Municipal Infrastructure support		-	-	-	-	-	-	-	-	-
Electricity Master Plan Grant		-	-	-	-	-	-	-	-	-
Human Settlements Development Grant		5 027	9 780	5 348	-	-	4 011	(4 011)	-100.0%	5 348
Seta		369	-	119	10	147	89	58	65.4%	119
WESGRO		110	-	-	-	-	-	-	-	-
mSCOA Grant		330	330	330	-	-	248	(248)	-100.0%	330
Graduate Grant		-	-	72	-	-	54	(54)	-100.0%	72
Maintenance of Water Supply Infrastructure		-	-	98	-	-	73	(73)	-100.0%	98
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Masabane Projects		-	-	-	-	-	-	-	-	-
Wesgro		-	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:		40 287	49 878	45 599	3 120	29 179	34 199	(5 020)	-14.7%	45 599
Capital expenditure of Transfers and Grants										
National Government:		17 409	11 475	11 736	765	7 208	8 802	(1 594)	-18.1%	11 736
Municipal Infrastructure Grant (MIG)		15 091	9 736	9 736	739	7 182	7 302	(120)	-1.6%	9 736
INEP		2 318	1 739	2 000	26	26	1 500	(1 474)	-98.3%	2 000
Human Settlement		-	-	-	-	-	-	-	-	-
Other capital transfers [insert description]		-	-	-	-	-	-	-	-	-
Provincial Government:		82	-	5 098	-	-	3 824	(3 824)	-100.0%	5 098
Social Fund Plan		-	-	-	-	-	-	-	-	-
Multi Purpose Sentrum		-	-	-	-	-	-	-	-	-
Library Services-conditional grant		-	-	-	-	-	-	-	-	-
Financial Management Support Grant		-	-	-	-	-	-	-	-	-
Prov IDP Grant		-	-	-	-	-	-	-	-	-
Human Settlement Development		-	-	4 446	-	-	3 335	-	-	4 446
WESGRO		82	-	652	-	-	489	-	-	652
Maintenance of Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		17 491	11 475	16 834	765	7 208	12 626	(5 418)	-42.9%	16 834
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		57 778	61 354	62 434	3 885	36 387	46 825	(10 438)	-22.3%	62 434

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

WC034 Swellendam - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M09 March

Description	Ref	Budget Year 2018/19				
		Approved Rollover 2017/18	Monthly actual	YearTD actual	YTD variance	YTD variance %
R thousands						
EXPENDITURE						
Operating expenditure of Approved Roll-overs						
National Government:		-	-	-	-	
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]		-	-	-	-	
Provincial Government:		5 146	-	34	-	
Thuong services		-	-	-	-	
Financial management capacity		-	-	-	-	
Housing		-	-	-	-	
Financial management capacity		-	-	-	-	
Economic Development Plan		-	-	-	-	
Replacement funding Library		52	-	-	-	
Library Services-conditional grant		-	-	-	-	
Capacity Building		77	-	-	-	
Graduate Grant		66	-	-	-	
Municipal Infrastructure support		-	-	-	-	
Electricity Master Plan Grant		-	-	-	-	
Human Settlements Development Grant		4 924	-	7	-	
SETA		27	-	27	-	
FINANCIAL MANAGEMENT SUPPORT GRANT		-	-	-	-	
Other transfers and grants [insert description]		-	-	-	-	
District Municipality:		-	-	-	-	
[insert description]		-	-	-	-	
[insert description]		-	-	-	-	
Other grant providers:		-	-	-	-	
Masabanbane Projects		-	-	-	-	
Wesgro		-	-	-	-	
Masabanbane Projects		-	-	-	-	
Total operating expenditure of Approved Roll-overs		5 146	-	34	-	
Capital expenditure of Approved Roll-overs						
National Government:		-	-	-	-	
Municipal Infrastructure Grant (MIG)		-	-	-	-	
INEP		-	-	-	-	
Human Settlement		-	-	-	-	
		-	-	-	-	
Other capital transfers [insert description]		-	-	-	-	
Provincial Government:		-	-	-	-	
Social Fund Plan		-	-	-	-	
Multi Purpose Sentrum		-	-	-	-	
Library Services-conditional grant		-	-	-	-	
Financial Management Support Grant		-	-	-	-	
Prov IDP Grant		-	-	-	-	
Human Settlement Development		-	-	-	-	
		-	-	-	-	
Maintenance of Water Supply Infrastructure		-	-	-	-	
District Municipality:		-	-	-	-	
		-	-	-	-	
		-	-	-	-	
Other grant providers:		-	-	-	-	
		-	-	-	-	
		-	-	-	-	
Total capital expenditure of Approved Roll-overs		-	-	-	-	
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS		5 146	-	34	-	

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 - M09 March

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
R thousands									
Monthly expenditure performance trend									
July	–	2 446	1 454	1 454	1 454	1 454	–		9%
August	53	2 446	2 446	2	1 456	3 900	2 444	62.7%	9%
September	1 001	2 446	2 446	452	1 908	6 346	4 439	69.9%	11%
October	1 588	2 446	2 446	2 094	4 001	8 793	4 791	54.5%	24%
November	1 779	2 493	2 493	1 121	5 122	11 286	6 164	54.6%	30%
December	2 946	1 701	6 147	1 496	6 618	17 433	10 815	62.0%	39%
January	564	499	499	898	7 516	17 932	10 416	58.1%	44%
February	853	499	499	590	8 105	18 431	10 326	56.0%	48%
March	1 443	499	499	887	8 992	18 931	9 939	52.5%	53%
April	1 570	499	499	–		19 430	–		
May	2 422	499	499	–		19 930	–		
June	6 644	499	1 165	–		21 095	–		
Total Capital expenditure	20 863	16 975	21 095	8 992					