

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 May 2009.

Monthly Budget Statement May 2019



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Glossary

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

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

Budget - The financial plan of the Swellendam Municipality.

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

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

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

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

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

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

GFS - Government Finance Statistics. An internationally recognised classification system that facilitates 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 May 2019 in-year report is:

RESOLVED

(a) That the council take note of contents in the in-year monthly report for May 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 May 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 Expenditure R'000	Operating Income R'000	Operating Expenditure R'000
Original Budget		16 975	244 344	264 756
Adjustment Budget		21 095	261 323	279 124
Plan to Date (SDBIP)		19 337	224 526	223 150
Actual		10 595	200 670	181 582

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 May is R15.857 million. The year to date revenue is R200.670 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.

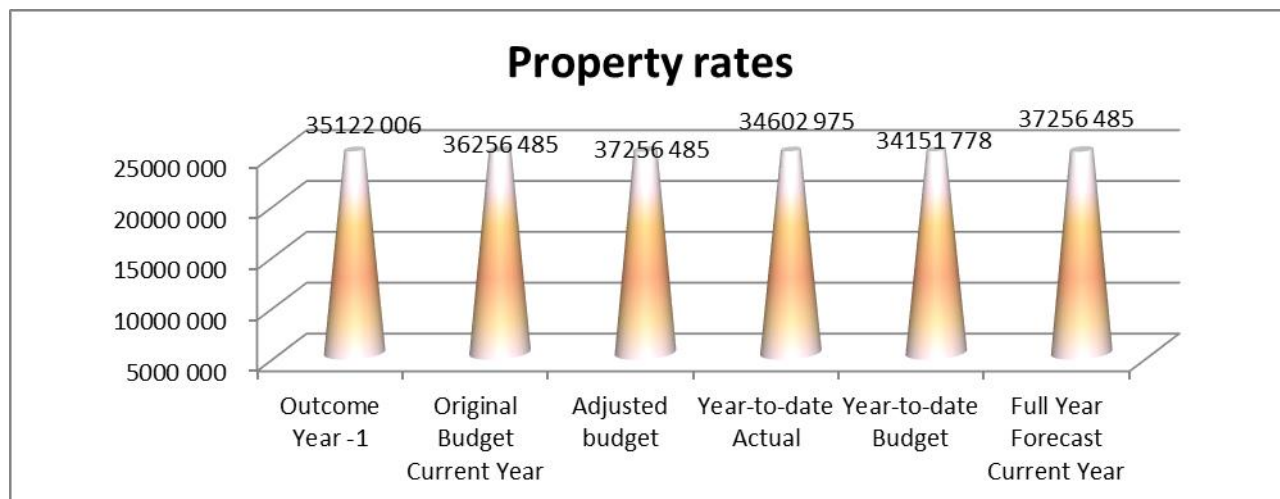


Figure 1 - Property rates

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 92,88% of the budget amount.

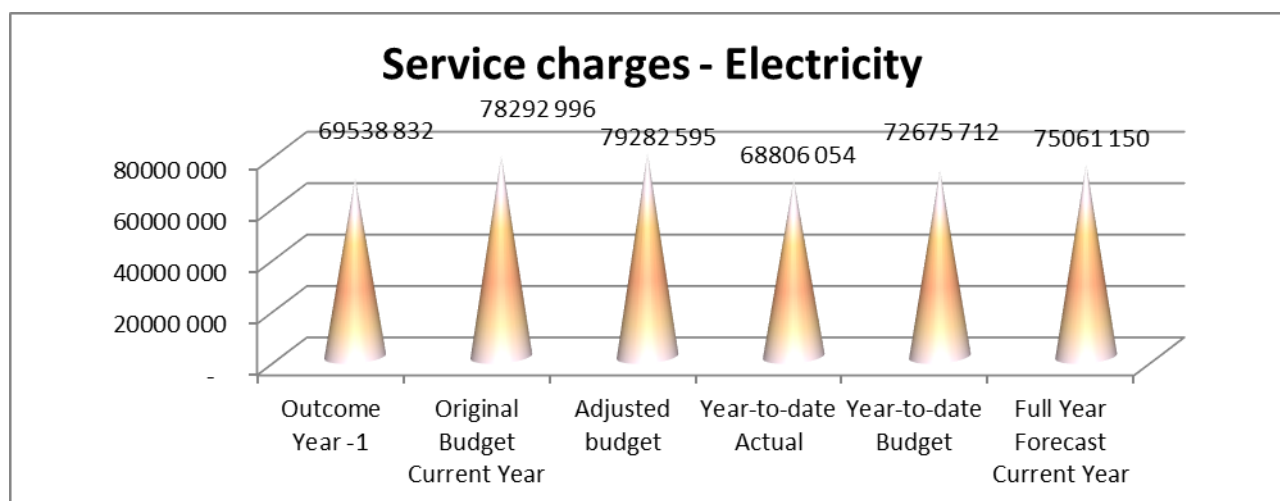


Figure 2 - Electricity service charges

The electricity amount raised as reflected for the actual year to date represents 86,79% of the budget amount. Load shedding in March had an impact on usage of electricity.

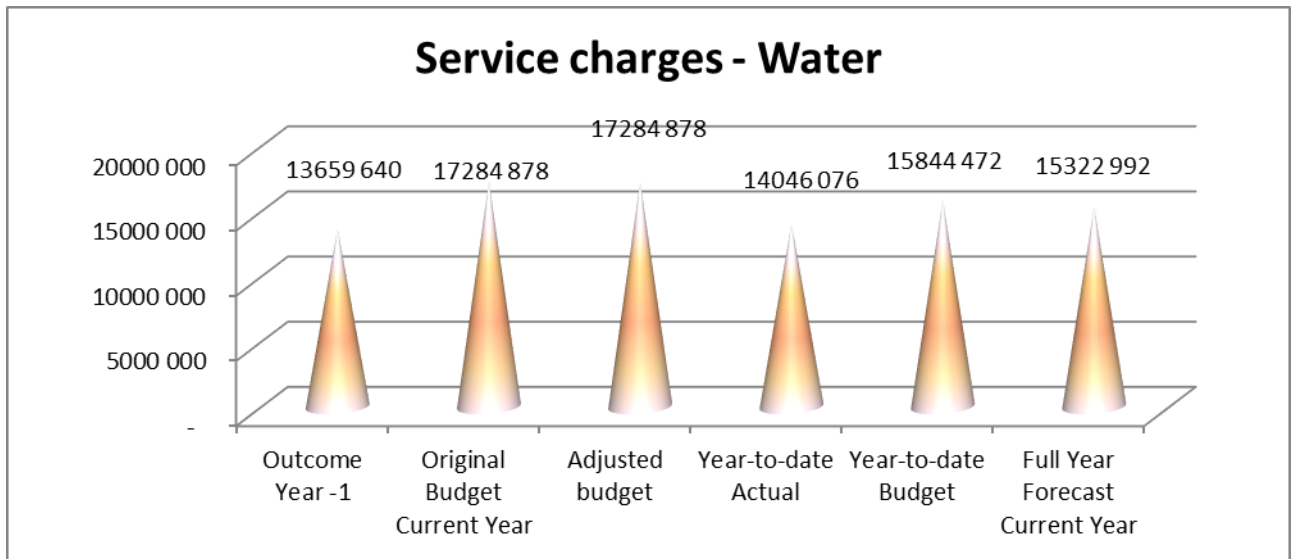


Figure 3 - Water service charges

The water amount raised as reflected for the actual year to date represents 81,26% of the budget amount. We had less water usages in this period and also due to Stage 1 water restrictions held in Barrydale.

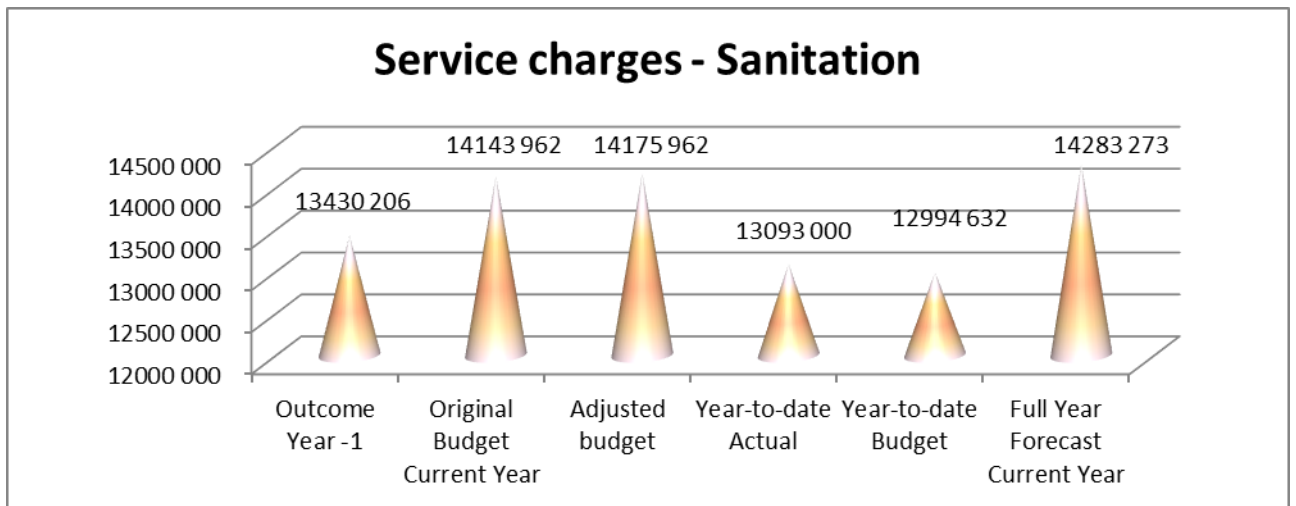


Figure 4 - Sanitation service charges

The sanitation amount raised as reflected for the actual year to date represents 92,36% of the budget amount. The sanitation levies are a very stable stream of accruals.

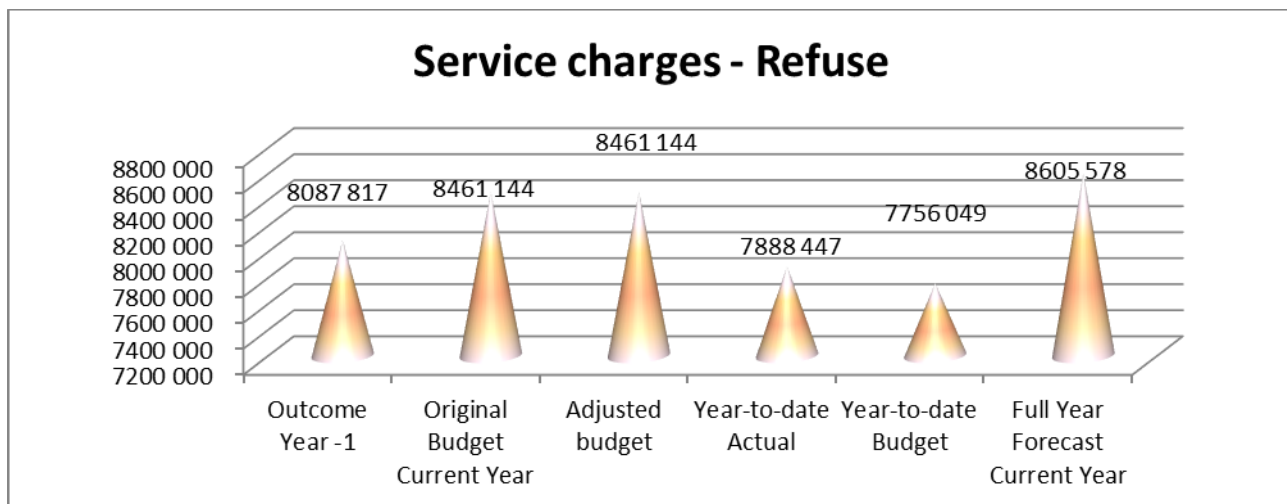


Figure 5 - Refuse removal service charges

The refuse amount raised as reflected for the actual year to date represents 93,23% 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:

- **Interest earned - outstanding debtors**

The adjustment budget amount for interest earned - outstanding debtors is R1.110 million, whilst the year to date budget based on history is R1.018 million, whilst the year to date actual revenue is R0.883 million. Income will come in line throughout the year.

- **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 R37.471 million, whilst the year to date actual revenue is R10.173 million. The reason for this adverse variance is mainly due to the fact that provision of bad debt is included in the budget amount.

- **Transfers and subsidies - operational**

The adjustment budget amount for transfers and subsidies - operational is R50.745 million, whilst the year to date budget based on history is R46.516 million, whilst the year to date actual revenue is R38.324 million. The reason for this adverse variance is mainly due to the fact that only when grant expenditure occurs it will reflect as revenue in the financial statements. Income will come in line throughout the financial year.

- **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 R0.917 million, whilst the year to date actual revenue is R0.373 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 R181.582 million, while the monthly actual amounts to R15.236 million. The total adjustment budget is R279.124 million and the year to date budget is R255.863 million which represents an under spending of 29% 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 R80.786 million has been expended and represents 80,59% 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.

- **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 as well as expenditure that will be allocated during the financial year end processes.

- **Bulk purchases**

The adjustment budget for bulk purchases is R57.948 million of which R45.559 million has been expended and represents 78,62% 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 R15.752 million has been expended and represents 70,81% 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 R10.304 million has been expended and represents 39,15% of the budgeted amount. The total amount allocated in the DORA 2018/2019 financial year in respect of housing, which was accordingly included in the budget will not be transferred to the municipality. This will have an impact on expenditure, including contracted services. Expenditure (excluding housing) will come in line throughout the financial year.

- **Transfers and Grants**

The adjustment budget for transfers and grants is R2.482 million of which R1.607 million has been expended and represents 64,75% 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 R11.669 million has been expended and represents 73.11% of the budgeted amount. Expenditure will come in line throughout the financial year.

3.2.1.4 Operating Expenditure by Municipal Vote

Municipal Manager

The adjustment budget for Municipal Manager is R8.734 million of which R6.038 million has been expended and represents 69% of the budget amount.

Corporate Services

The adjustment budget for Corporate Services is R39.680 million of which R25.414 million has been expended and represents 64% of the budget amount.

Financial Services

The adjustment budget for Financial Services is R27.311 million of which R22.781 million has been expended and represents 83% of the budget amount.

Engineers Services

The adjustment budget for Engineers Services is R119.212 million of which R90.374 million has been expended and represents 76% of the budget amount.

Community Services

The adjustment budget for Community Services is R84.185 million of which R36.974 million has been expended and represents 44% of the budget amount.

3.2.1.5 Capital Expenditure

The capital spending for the month of May amounts to R0.308 million. The adjustment budget amount for Capital Expenditure is R21.095 million of which R10.595 million has been expended and represents 50% of the budgeted amount.

We have capital commitments that amounts up to R2 397 477,54. Measures were implemented to ensure that the capital budget for 2018/2019 (excluding the Transnet transaction) will be spent. The finalization of the Transnet transaction remains a challenge due to non-responsiveness of Transnet.

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 May 2019 amounts to R43 311 397,05.

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 R17 477 267.61

Breakdown	Prior year Balances	Year to date Balances
Payments received in advance	1 249 177.89	1 892 028.28
Salary control	-	-
Trade payables	22 295 130.69	2 066 650.21
Un-identified deposits	58 475.03	105 326.27
Other payables	-	503 263.11
Unspent conditional grants	5 281 616.61	12 910 000.00
Total	28 884 400.22	17 477 267.87

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
104 495 829.40	57 144 149.88
1.83	

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	297 985 137.38
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 R75.870 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 - M11 May

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	3 139	34 603	34 152	451	1%	37 256
Service charges	104 716	118 183	119 205	9 407	103 834	109 271	(5 437)	-5%	119 205
Investment revenue	4 184	3 366	3 566	558	4 478	3 269	1 209	37%	3 566
Transfers and subsidies	40 287	49 878	50 745	1 253	38 324	46 516	(8 192)	-18%	50 745
Other own revenue	45 859	36 660	50 551	1 500	19 432	46 338	(26 906)	-58%	50 551
Total Revenue (excluding capital transfers and contributions)	230 168	244 344	261 323	15 857	200 670	239 546	(38 876)	-16%	261 323
Employee costs	80 915	97 789	100 239	7 003	80 786	91 886	(11 100)	-12%	100 239
Remuneration of Councillors	4 954	5 228	5 228	408	4 698	4 792	(94)	-2%	5 228
Depreciation & asset impairment	7 474	10 825	8 481	–	8 013	7 774	239	3%	8 481
Finance charges	6 636	5 390	6 772	–	3 193	6 207	(3 014)	-49%	6 772
Materials and bulk purchases	69 072	78 436	80 194	5 458	61 311	73 511	(12 201)	-17%	80 194
Transfers and subsidies	1 297	2 372	2 482	48	1 607	2 275	(668)	-29%	2 482
Other expenditure	67 998	64 716	75 728	2 320	21 973	69 417	(47 444)	-68%	75 728
Total Expenditure	238 345	264 756	279 124	15 236	181 582	255 863	(74 282)	-29%	279 124
Surplus/(Deficit)	(8 177)	(20 412)	(17 801)	621	19 088	(16 317)	35 406	-217%	(17 801)
Transfers and subsidies - capital (monetary alloc	17 491	11 475	16 834	214	8 698	15 432	(6 734)	-44%	16 834
Contributions & Contributed assets	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	9 314	(8 937)	(966)	836	27 786	(886)	28 672	-3237%	(966)
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	9 314	(8 937)	(966)	836	27 786	(886)	28 672	-3237%	(966)
Capital expenditure & funds sources									
Capital expenditure	20 863	16 975	21 095	308	10 595	19 337	(8 742)	-45%	21 095
Capital transfers recognised	17 017	11 475	16 574	211	8 680	15 192	(6 512)	-43%	16 574
Public contributions & donations	–	–	–	–	–	–	–	–	–
Borrowing	–	–	–	–	–	–	–	–	–
Internally generated funds	3 845	5 500	4 521	96	1 915	4 145	(2 229)	-54%	4 521
Total sources of capital funds	20 863	16 975	21 095	308	10 595	19 337	(8 742)	-45%	21 095
Financial position									
Total current assets	95 093	80 064	76 114	–	104 496	–	–	–	76 114
Total non current assets	322 302	320 830	335 176	–	314 906	–	–	–	335 176
Total current liabilities	61 603	65 544	60 245	–	57 144	–	–	–	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	–	297 985	–	–	–	269 222
Cash flows									
Net cash from (used) operating	25 917	11 423	2 201	(1 755)	35 039	2 017	(33 021)	-1637%	2 201
Net cash from (used) investing	(19 341)	(15 975)	(20 095)	(308)	(10 222)	(18 420)	(8 198)	45%	(20 095)
Net cash from (used) financing	(1 971)	(4 652)	(3 904)	–	(1 733)	(3 579)	(1 846)	52%	(3 947)
Cash/cash equivalents at the month/year end	65 396	37 964	43 597	–	75 870	45 414	(30 456)	-67%	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	11 264	872	624	628	417	455	2 673	11 467	28 399
Creditors Age Analysis									
Total Creditors	3 045	–	–	–	–	–	–	–	3 045

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

WC034 Swellendam - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M11 May

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										
Governance and administration		87 048	87 134	89 175	4 312	82 915	81 744	1 171	1%	89 175
Executive and council		26 724	30 409	30 878	23	29 693	28 305	1 388	5%	30 878
Finance and administration		60 325	56 724	58 297	4 289	53 222	53 439	(217)	0%	58 297
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		11 672	16 272	21 547	1 114	6 652	19 752	(13 100)	-66%	21 547
Community and social services		5 409	5 468	5 887	439	5 141	5 397	(255)	-5%	5 887
Sport and recreation		1 236	1 024	942	43	872	864	8	1%	942
Public safety		-	-	-	-	-	-	-	-	-
Housing		5 027	9 780	14 718	632	639	13 491	(12 852)	-95%	14 718
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		41 557	32 136	46 103	1 201	15 667	42 261	(26 594)	-63%	46 103
Planning and development		898	762	1 017	128	1 086	933	153	16%	1 017
Road transport		40 659	31 373	45 085	1 073	14 581	41 328	(26 747)	-65%	45 085
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		107 382	120 278	121 332	9 445	104 134	111 221	(7 087)	-6%	121 332
Energy sources		71 926	80 346	81 367	6 328	69 054	74 587	(5 532)	-7%	81 367
Water management		13 774	17 285	17 285	1 196	14 066	15 844	(1 778)	-11%	17 285
Waste water management		13 594	14 186	14 219	751	13 289	13 034	255	2%	14 219
Waste management		8 088	8 461	8 461	1 170	7 724	7 756	(32)	0%	8 461
Other	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	247 659	255 819	278 158	16 071	209 368	254 978	(45 610)	-18%	278 158
Expenditure - Functional										
Governance and administration		66 175	79 827	84 095	4 409	61 034	77 087	(16 053)	-21%	84 095
Executive and council		29 033	25 754	28 904	970	15 890	26 496	(10 606)	-40%	28 904
Finance and administration		36 191	52 605	53 719	3 322	43 953	49 243	(5 289)	-11%	53 719
Internal audit		951	1 468	1 471	117	1 190	1 349	(158)	-12%	1 471
Community and public safety		23 945	29 226	29 819	2 002	16 618	27 334	(10 716)	-39%	29 819
Community and social services		8 601	6 576	6 628	494	5 552	6 075	(523)	-9%	6 628
Sport and recreation		8 757	11 097	11 147	740	8 849	10 218	(1 370)	-13%	11 147
Public safety		-	-	-	-	-	-	-	-	-
Housing		6 587	11 553	12 044	769	2 217	11 040	(8 823)	-80%	12 044
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		56 466	46 064	58 377	2 109	21 003	53 513	(32 510)	-61%	58 377
Planning and development		2 931	5 061	5 105	277	3 360	4 679	(1 319)	-28%	5 105
Road transport		53 536	41 003	53 273	1 832	17 643	48 833	(31 190)	-64%	53 273
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		90 973	108 478	105 562	6 691	81 746	96 765	(15 019)	-16%	105 562
Energy sources		62 221	70 532	71 159	4 767	55 715	65 229	(9 514)	-15%	71 159
Water management		10 633	10 878	10 453	640	7 392	9 582	(2 189)	-23%	10 453
Waste water management		12 065	16 407	15 966	819	11 233	14 636	(3 402)	-23%	15 966
Waste management		6 054	10 661	7 984	464	7 406	7 318	87	1%	7 984
Other		786	1 161	1 271	25	1 181	1 165	16	1%	1 271
Total Expenditure - Functional	3	238 345	264 756	279 124	15 236	181 582	255 863	(74 282)	-29%	279 124
Surplus/ (Deficit) for the year		9 314	(8 937)	(966)	836	27 786	(886)	28 672	-3237%	(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) - M11 May

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	-	-	527	(527)	-100.0%	575
Vote 2 - Corporate Services		27 922	30 826	31 476	151	30 905	28 853	2 052	7.1%	31 476
Vote 3 - Financial Services		43 024	43 376	44 291	3 941	41 448	40 600	848	2.1%	44 291
Vote 4 - Engineers Service		116 294	124 966	126 748	8 521	107 847	116 185	(8 339)	-7.2%	126 748
Vote 5 - Community Services		60 337	56 292	75 068	3 458	29 169	68 812	(39 643)	-57.6%	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	16 071	209 368	254 978	(45 610)	-17.9%	278 158
Expenditure by Vote										
Vote 1 - Municipal Manager	1	5 089	8 031	8 734	463	6 038	8 006	(1 968)	-24.6%	8 734
Vote 2 - Corporate Services		35 706	36 284	39 680	1 678	25 414	36 374	(10 960)	-30.1%	39 680
Vote 3 - Financial Services		21 632	27 210	27 311	1 671	22 781	25 036	(2 254)	-9.0%	27 311
Vote 4 - Engineers Service		101 018	118 875	119 212	7 667	90 374	109 278	(18 904)	-17.3%	119 212
Vote 5 - Community Services		74 901	74 356	84 185	3 757	36 974	77 170	(40 196)	-52.1%	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	15 236	181 582	255 863	(74 282)	-29.0%	279 124
Surplus/ (Deficit) for the year	2	9 314	(8 937)	(966)	836	27 786	(886)	28 672	-3237.4%	(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 - M11 May

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	-	-	527	(527)	-100%	575
1,1 - Municipal Manager		83	360	575	-	-	527	(527)	-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	151	30 905	28 853	2 052	7%	31 476
2,1 - Building Control		628	577	777	89	788	712	75	11%	777
2,2 - Corporate Services		369	-	146	-	119	134	(15)	-11%	146
2,3 - Council General		26 641	30 049	30 303	23	29 693	27 778	1 915	7%	30 303
2,4 - Human Resources		-	-	-	-	-	-	-	-	-
2,5 - Town Planning		270	186	241	39	298	220	78	35%	241
2,6 - Rented Buildings		14	15	10	0	8	9	(1)	-11%	10
2,7 - Office Buildings		-	-	-	-	-	-	-	-	-
Vote 3 - Financial Services		43 024	43 376	44 291	3 941	41 448	40 600	848	2%	44 291
3,1 - Financial Services		43 024	43 376	44 291	3 941	41 448	40 600	848	2%	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	8 521	107 847	116 185	(8 339)	-7%	126 748
4,1 - Electricity		71 926	80 346	81 367	6 328	69 054	74 587	(5 532)	-7%	81 367
4,2 - Engineers Services		16 917	13 078	13 819	328	11 596	12 667	(1 071)	-8%	13 819
4,3 - Main Roads		50	50	50	-	-	46	(46)	-100%	50
4,4 - Workshop Fleet		-	-	-	-	-	-	-	-	-
4,5 - Sewerage		13 566	14 165	14 211	669	13 119	13 027	92	1%	14 211
4,6 - Stormwater		28	21	8	-	5	7	(2)	-27%	8
4,7 - Street Lights		-	-	-	-	-	-	-	-	-
4,8 - Streets		33	21	8	-	5	7	(2)	-27%	8
4,9 - Water		13 774	17 285	17 285	1 196	14 066	15 844	(1 778)	-11%	17 285
Vote 5 - Community Services		60 337	56 292	75 068	3 458	29 169	68 812	(39 643)	-58%	75 068
5,1 - Caravan Park		1 233	1 021	940	43	870	862	8	1%	940
5,2 - Cemeteries		56	57	57	8	60	52	8	16%	57
5,3 - Community Services		675	433	32	18	52	29	23	78%	32
5,4 - Library		4 678	5 079	5 132	385	4 394	4 704	(311)	-7%	5 132
5,5 - Parks		-	-	-	-	-	-	-	-	-
5,6 - Pound		6	16	16	-	9	14	(6)	-40%	16
5,7 - Refuse		8 088	8 461	8 461	1 253	7 888	7 756	132	2%	8 461
5,8 - Sports and Recreation		2	3	2	0	2	2	-	-	2
5,9 - Traffic		40 571	31 287	45 012	1 073	14 567	41 261	(26 693)	-65%	45 012
5,10 - Housing		5 027	9 780	14 718	632	639	13 491	(12 852)	-95%	14 718
5,11 - Commonage		1	155	-	-	-	-	-	-	-
5,12 - Halls		-	-	120	12	160	110	-	-	120
5,13 - Thusong Multipurpose Center		-	-	578	34	527	530	-	-	578
5,14 - Licensing		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	247 659	255 819	278 158	16 071	209 368	254 978	(45 610)	-18%	278 158

WC034 Swellendam - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - A - M11 May

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	463	6 038	8 006	(1 968)	-25%	8 734
1,1 - Municipal Manager		3 055	5 061	5 649	297	3 394	5 178	(1 784)	-34%	5 649
1,2 - Tourism		786	1 161	1 271	25	1 181	1 165	16	1%	1 271
1,3 - Local Economic Development		11	16	16	-	-	14	(14)	-100%	16
1,4 - IDP		285	326	328	23	273	300	(27)	-9%	328
1,5 - Internal Audit		951	1 468	1 471	117	1 190	1 349	(158)	-12%	1 471
Vote 2 - Corporate Services		35 706	36 284	39 680	1 678	25 414	36 374	(10 960)	-30%	39 680
2,1 - Building Control		22	51	51	2	5	47	(42)	-89%	51
2,2 - Corporate Services		4 007	6 876	7 747	487	6 694	7 102	(408)	-6%	7 747
2,3 - Council General		25 979	20 693	23 256	673	12 496	21 318	(8 822)	-41%	23 256
2,4 - Human Resources		2 788	3 500	3 420	250	2 918	3 135	(217)	-7%	3 420
2,5 - Town Planning		2 612	4 669	4 710	252	3 082	4 318	(1 236)	-29%	4 710
2,6 - Rented Buildings		2	10	10	-	-	9	(9)	-100%	10
2,7 - Office Buildings		297	486	486	13	219	446	(226)	-51%	486
Vote 3 - Financial Services		21 632	27 210	27 311	1 671	22 781	25 036	(2 254)	-9%	27 311
3,1 - Financial Services		17 136	21 935	21 339	1 307	17 652	19 561	(1 909)	-10%	21 339
3,2 - Stores		419	476	476	34	410	437	(27)	-6%	476
3,3 - Budget and Treasury Office		-	-	589	44	516	540	(23)	-4%	589
3,4 - Supply Chain Management		1 850	2 271	2 271	160	1 855	2 082	(227)	-11%	2 271
3,5 - Information Technology		2 227	2 528	2 637	125	2 348	2 417	(69)	-3%	2 637
Vote 4 - Engineers Service		101 018	118 875	119 212	7 667	90 374	109 278	(18 904)	-17%	119 212
4,1 - Electricity		60 608	68 505	69 132	4 648	54 262	63 371	(9 110)	-14%	69 132
4,2 - Engineers Services		6 289	9 560	9 747	556	7 081	8 934	(1 853)	-21%	9 747
4,3 - Main Roads		49	63	63	-	46	57	(11)	-19%	63
4,4 - Workshop Fleet		1 005	1 221	1 128	60	1 033	1 034	(1)	0%	1 128
4,5 - Sewerage		7 352	11 087	10 601	501	7 119	9 717	(2 599)	-27%	10 601
4,6 - Stormwater		4 713	5 321	5 366	318	4 115	4 919	(804)	-16%	5 366
4,7 - Street Lights		1 613	1 943	1 943	119	1 453	1 781	(328)	-18%	1 943
4,8 - Streets		8 755	10 299	10 781	824	7 873	9 882	(2 009)	-20%	10 781
4,9 - Water		10 633	10 878	10 453	640	7 392	9 582	(2 189)	-23%	10 453
Vote 5 - Community Services		74 901	74 356	84 185	3 757	36 974	77 170	(40 196)	-52%	84 185
5,1 - Caravan Park		1 394	1 394	1 416	97	1 155	1 298	(143)	-11%	1 416
5,2 - Cemeteries		93	114	120	5	87	110	(24)	-21%	120
5,3 - Community Services		4 056	4 906	3 525	278	3 059	3 231	(172)	-5%	3 525
5,4 - Library		4 451	4 954	4 890	371	4 309	4 483	(173)	-4%	4 890
5,5 - Parks		7 140	9 128	9 194	623	7 395	8 428	(1 033)	-12%	9 194
5,6 - Pound		1	9	10	-	9	9	0	1%	10
5,7 - Refuse		6 054	10 661	7 984	464	7 406	7 318	87	1%	7 984
5,8 - Sports and Recreation		222	575	538	20	299	493	(194)	-39%	538
5,9 - Traffic		44 730	30 717	37 252	494	5 508	34 148	(28 640)	-84%	37 252
5,10 - Housing		6 587	11 553	12 044	769	2 217	11 040	(8 823)	-80%	12 044
5,11 - Commonage		172	345	345	5	169	316			345
5,12 - Halls		-	-	922	52	618	845			922
5,13 - Thusong Multipurpose Center		-	-	695	65	538	637			695
5,14 - Licensing		-	-	5 252	514	4 207	4 814			5 252
Total Expenditure by Vote	2	238 345	264 756	279 124	15 236	181 582	255 863	(74 282)	(0)	279 124
Surplus/ (Deficit) for the year	2	9 314	(8 937)	(966)	836	27 786	(886)	28 672	(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) - M11 May

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	3 139	34 603	34 152	451	1%	37 256
Service charges - electricity revenue		69 539	78 293	79 283	6 290	68 806	72 676	(3 870)	-5%	79 283
Service charges - water revenue		13 660	17 285	17 285	1 196	14 046	15 844	(1 798)	-11%	17 285
Service charges - sanitation revenue		13 430	14 144	14 176	669	13 093	12 995	98	1%	14 176
Service charges - refuse revenue		8 088	8 461	8 461	1 253	7 888	7 756	132	2%	8 461
Service charges - other		-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		673	525	600	46	697	550	147	27%	600
Interest earned - external investments		4 184	3 366	3 566	558	4 478	3 269	1 209	37%	3 566
Interest earned - outstanding debtors		1 251	1 196	1 110	105	883	1 018	(135)	-13%	1 110
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		37 583	28 052	40 878	684	10 173	37 471	(27 298)	-73%	40 878
Licences and permits		1 270	857	1 258	120	1 343	1 153	189	16%	1 258
Agency services		1 854	1 540	1 787	169	1 886	1 638	248	15%	1 787
Transfers and subsidies		40 287	49 878	50 745	1 253	38 324	46 516	(8 192)	-18%	50 745
Other revenue		3 228	3 490	3 917	375	4 077	3 591	486	14%	3 917
Gains on disposal of PPE		-	1 000	1 000	-	373	917	(544)	-59%	1 000
Total Revenue (excluding capital transfers and contributions)		230 168	244 344	261 323	15 857	200 670	239 546	(38 876)	-16%	261 323
Expenditure By Type										
Employee related costs		80 915	97 789	100 239	7 003	80 786	91 886	(11 100)	-12%	100 239
Remuneration of councillors		4 954	5 228	5 228	408	4 698	4 792	(94)	-2%	5 228
Debt impairment		34 772	21 040	33 450	-	1	30 663	(30 662)	-100%	33 450
Depreciation & asset impairment		7 474	10 825	8 481	-	8 013	7 774	239	3%	8 481
Finance charges		6 636	5 390	6 772	-	3 193	6 207	(3 014)	-49%	6 772
Bulk purchases		51 602	57 319	57 948	3 911	45 559	53 119	(7 560)	-14%	57 948
Other materials		17 470	21 117	22 246	1 547	15 752	20 392	(4 641)	-23%	22 246
Contracted services		13 704	19 175	26 318	1 522	10 304	24 124	(13 821)	-57%	26 318
Transfers and subsidies		1 297	2 372	2 482	48	1 607	2 275	(668)	-29%	2 482
Other expenditure		19 178	24 500	15 960	798	11 669	14 630	(2 961)	-20%	15 960
Loss on disposal of PPE		345	-	-	-	-	-	-	-	-
Total Expenditure		238 345	264 756	279 124	15 236	181 582	255 863	(74 282)	-29%	279 124
Surplus/(Deficit)										
Transfers and subsidies - capital (inter-fund allocations)		(8 177)	(20 412)	(17 801)	621	19 088	(16 317)	35 406	(0)	(17 801)
(National / Provincial and District)		17 491	11 475	16 834	214	8 698	15 432	(6 734)	(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)	836	27 786	(886)			(966)
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		9 314	(8 937)	(966)	836	27 786	(886)			(966)
Attributable to minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		9 314	(8 937)	(966)	836	27 786	(886)			(966)
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		9 314	(8 937)	(966)	836	27 786	(886)			(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) - M11 May

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	19	8 097	9 984	(1 888)	-19%	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	19	8 097	9 984	(1 888)	-19%	10 892
Single Year expenditure appropriation	2									
Vote 1 - Municipal Manager		-	21	15	-	15	14	1	9%	15
Vote 2 - Corporate Services		48	148	54	-	54	49	4	9%	54
Vote 3 - Financial Services		2 476	1 015	1 644	21	591	1 507	(916)	-61%	1 644
Vote 4 - Engineers Service		13 970	14 557	3 174	261	992	2 909	(1 917)	-66%	3 174
Vote 5 - Community Services		4 369	1 234	5 316	6	847	4 873	(4 026)	-83%	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	288	2 499	9 353	(6 854)	-73%	10 203
Total Capital Expenditure		20 863	16 975	21 095	308	10 595	19 337	(8 742)	-45%	21 095
Capital Expenditure - Functional Classification										
Governance and administration		3 619	1 296	2 016	21	647	1 848	(1 201)	-65%	2 016
Executive and council		-	20	14	-	15	13	3	20%	14
Finance and administration		3 619	1 276	2 002	21	632	1 836	(1 204)	-66%	2 002
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		4 364	319	5 056	6	587	4 635	(4 048)	-87%	5 056
Community and social services		657	84	391	6	368	358	9	3%	391
Sport and recreation		3 707	235	219	-	219	201	18	9%	219
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	4 446	-	-	4 076	(4 076)	-100%	4 446
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		7 334	4 232	3 032	6	2 995	2 779	216	8%	3 032
Planning and development		-	95	15	-	13	13	(0)	-2%	15
Road transport		7 334	4 137	3 017	6	2 982	2 766	216	8%	3 017
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		5 546	11 129	10 991	274	6 367	10 075	(3 708)	-37%	10 991
Energy sources		291	2 005	1 821	19	174	1 669	(1 495)	-90%	1 821
Water management		4 737	6 459	7 080	-	5 152	6 490	(1 338)	-21%	7 080
Waste water management		512	2 151	1 830	255	781	1 677	(896)	-53%	1 830
Waste management		5	515	260	-	260	238	22	9%	260
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	20 863	16 975	21 095	308	10 595	19 337	(8 742)	-45%	21 095
Funded by:										
National Government		12 654	11 475	11 475	211	8 680	10 519	(1 839)	-17%	11 475
Provincial Government		4 364	-	5 098	-	-	4 673	(4 673)	-100%	5 098
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		17 017	11 475	16 574	211	8 680	15 192	(6 512)	-43%	16 574
Public contributions & donations	5	-	-	-	-	-	-	-	-	-
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		3 845	5 500	4 521	96	1 915	4 145	(2 229)	-54%	4 521
Total Capital Funding		20 863	16 975	21 095	308	10 595	19 337	(8 742)	-45%	21 095

4.1.7 Table C6: Monthly Budget Statement – Financial Position

WC034 Swellendam - Table C6 Monthly Budget Statement - Financial Position - M11 May

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	39 870	43 597
Call investment deposits		-	-	-	36 000	-
Consumer debtors		8 129	8 653	8 890	7 126	8 890
Other debtors		11 136	21 207	12 779	10 244	12 779
Current portion of long-term receivables		-	-	-	38	-
Inventory		10 432	12 240	10 849	11 218	10 849
Total current assets		95 093	80 064	76 114	104 496	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	277 185	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	314 906	335 176
TOTAL ASSETS		417 394	400 894	411 290	419 402	411 290
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Borrowing		3 078	1 855	3 078	-	3 078
Consumer deposits		2 245	1 632	2 379	2 489	2 379
Trade and other payables		28 826	35 556	27 333	17 477	27 333
Provisions		27 454	26 501	27 454	37 178	27 454
Total current liabilities		61 603	65 544	60 245	57 144	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	121 417	142 068
NET ASSETS	2	269 928	250 130	269 222	297 985	269 222
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		257 819	245 930	266 582	285 876	266 582
Reserves		12 109	4 200	2 640	12 109	2 640
TOTAL COMMUNITY WEALTH/EQUITY	2	269 928	250 130	269 222	297 985	269 222

4.1.8 Table C7: Monthly Budget Statement - Cash Flow

WC034 Swellendam - Table C7 Monthly Budget Statement - Cash Flow - M11 May

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									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		36 060	35 531	36 511	3 117	34 699	33 469	1 230	4%	36 511
Service charges		97 713	115 819	116 820	8 133	94 576	107 085	(12 510)	-12%	116 820
Other revenue		23 530	12 022	15 738	1 395	12 628	14 427	(1 799)	-12%	15 738
Government - operating		34 466	49 878	50 693	-	43 569	46 468	(2 899)	-6%	50 693
Government - capital		17 491	11 475	16 834	-	11 475	15 432	(3 957)	-26%	16 834
Interest		5 177	4 538	4 654	558	4 478	4 266	211	5%	4 654
Dividends		-	-	-	-	-	-	-	-	-
Payments										
Suppliers and employees		(180 588)	(210 432)	(229 797)	(14 910)	(161 585)	(210 648)	(49 062)	23%	(229 797)
Finance charges		(6 636)	(5 038)	(6 772)	-	(3 193)	(6 207)	(3 014)	49%	(6 772)
Transfers and Grants		(1 297)	(2 372)	(2 482)	(48)	(1 607)	(2 275)	(668)	29%	(2 482)
NET CASH FROM/(USED) OPERATING ACTIVITIES		25 917	11 423	2 201	(1 755)	35 039	2 017	(33 021)	-1637%	2 201
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		117	1 000	1 000	-	373	917	(544)	-59%	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)	(308)	(10 595)	(19 337)	(8 742)	45%	(21 095)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(19 341)	(15 975)	(20 095)	(308)	(10 222)	(18 420)	(8 198)	45%	(20 095)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		244	92	135	-	-	123	(123)	-100%	92
Payments										
Repayment of borrowing		(2 215)	(4 744)	(4 039)	-	(1 733)	(3 703)	(1 969)	53%	(4 039)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(1 971)	(4 652)	(3 904)	-	(1 733)	(3 579)	(1 846)	52%	(3 947)
NET INCREASE/ (DECREASE) IN CASH HELD		4 605	(9 204)	(21 799)	(2 063)	23 084	(19 982)			(21 841)
Cash/cash equivalents at beginning:		60 791	47 168	65 396		52 786	65 396			52 786
Cash/cash equivalents at month/year end:		65 396	37 964	43 597		75 870	45 414			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 - M11 May

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	16	5	4	3	1	1	31	905	966	941	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	4 803	134	40	23	20	17	152	727	5 915	938	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	5 184	333	252	262	165	208	865	2 779	10 049	4 280	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	1 773	188	139	150	109	97	642	1 954	5 052	2 952	-	-
Receivables from Exchange Transactions - Waste Management	1600	1 078	112	84	93	66	63	401	1 253	3 149	1 875	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	21	2	1	0	1	1	9	51	86	62	-	-
Interest on Arrear Debtor Accounts	1810	40	43	30	41	22	31	325	2 686	3 219	3 106	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	(1 651)	54	74	54	33	37	247	1 112	(39)	1 485	-	-
Total By Income Source	2000	11 264	872	624	628	417	455	2 673	11 467	28 399	15 639	-	-
2017/18 - totals only													
Debtors Age Analysis By Customer Group													
Organs of State	2200	378	4	3	78	78	78	78	78	778	392	-	-
Commercial	2300	3 640	92	29	63	13	11	73	448	4 369	608	-	-
Households	2400	6 110	680	536	515	362	404	2 280	9 212	20 099	12 772	-	-
Other	2500	1 135	95	57	(29)	(37)	(38)	241	1 729	3 153	1 866	-	-
Total By Customer Group	2600	11 264	872	624	628	417	455	2 673	11 467	28 399	15 639	-	-

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 - M11 May

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	503	-	-	-	-	-	-	-	503	
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	
Loan repayments	0600	-	-	-	-	-	-	-	-	-	
Trade Creditors	0700	2 542	-	-	-	-	-	-	-	2 542	
Auditor General	0800	-	-	-	-	-	-	-	-	-	
Other	0900	-	-	-	-	-	-	-	-	-	
Total By Customer Type	1000	3 045	-	-	-	-	-	-	-	3 045	

Section 7–Investment portfolio analysis

7.1 Supporting table SC5

WC034 Swellendam - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M11 May

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	23/05/2019	76				12 000
Standard Bank		1 Month	1 Month	24/05/2019	77				12 000
Nedbank		1 Month	1 Month	20/05/2019	82				12 000
Municipality sub-total					235		-	-	36 000
Entities									
Entities sub-total					-		-	-	-
TOTAL INVESTMENTS AND INTEREST	2				235		-	-	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 - M11 May

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										
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		29 695	34 332	34 087	-	34 348	31 246	3 102	9,9%	34 087
Local Government Equitable Share		26 201	29 001	29 001	-	29 001	26 584	2 417	9,1%	29 001
Integrated National Electrification Programme		-	246	-	-	261	-	261	#DIV/0!	1 770
Finance Management		1 700	1 770	1 770	-	1 770	1 623	148	9,1%	-
EPWP Incentive		1 291	1 266	1 266	-	1 266	1 161	106	9,1%	1 266
Municipal Systems Improvement		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant (MIG)	3	503	2 050	2 050	-	2 050	1 879	171	9,1%	2 050
-		-	-	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-	-
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
Provincial Government:		10 592	15 546	16 658	-	8 569	15 270	(6 701)	-43,9%	16 658
Thuong services		-	-	110	-	110	101	9	9,1%	110
Library Service Conditional Grant		-	-	-	-	-	-	-	-	-
Financial management capacity		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Capacity Building		43	360	437	-	240	401	(161)	-40,1%	437
Replacement funding Library		4 623	5 026	5 078	-	5 026	4 655	371	8,0%	5 078
SETA		369	-	146	-	182	134	48	36,1%	146
Internship Grant		40	-	-	-	-	-	-	-	-
WESGRO		110	-	-	-	-	-	-	-	-
mSCOA Grant		330	330	330	-	330	303	28	9,1%	330
Maintenance of Main Roads		50	50	50	-	49	46	3	6,9%	50
Electricity Master Plan Grant		-	-	-	-	-	-	-	-	-
FINANCIAL MANAGEMENT SUPPORT GRANT		-	-	-	-	-	-	-	-	-
Economic Development Plan		-	-	-	-	-	-	-	-	-
Prov IDP Grant		-	-	-	-	-	-	-	-	-
Maintenance of Water Supply Infrastructure		-	-	98	-	98	90	8	9,3%	98
Human Settlements Development Grant	4	5 027	9 780	10 272	-	2 462	9 416	(6 954)	-73,9%	10 272
Graduate Grant		-	-	138	-	72	127	(55)	-43,1%	138
-		-	-	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-	-
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Masabane Projects		-	-	-	-	-	-	-	-	-
Wesgro		-	-	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-	-
Total Operating Transfers and Grants	5	40 287	49 878	50 745	-	42 917	46 516	(3 599)	-7,7%	50 745
Capital Transfers and Grants										
National Government:		17 409	11 475	11 736	-	11 475	10 758	717	6,7%	11 736
Municipal Infrastructure Grant (MIG)		15 091	9 736	9 736	-	9 736	8 925	811	9,1%	9 736
INEP		2 318	1 739	2 000	-	1 739	1 833	(94)	-5,1%	2 000
Human Settlement		-	-	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-	-
INEP		-	-	-	-	-	-	-	-	-
Human Settlement		-	-	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-	-
Other capital transfers [insert description]		-	-	-	-	-	-	-	-	-
Provincial Government:		82	-	5 098	-	652	4 673	(4 021)	-86,0%	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	-	-	4 076	-	-	4 446
Maintenance of Water Supply Infrastructure		-	-	652	-	652	598	54	9,1%	652
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	5	17 491	11 475	16 834	-	12 127	15 432	(3 305)	-21,4%	16 834
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	57 778	61 354	67 579	-	55 044	61 948	(6 904)	-11,1%	67 579

MONTHLY BUDGET STATEMENT FOR MAY

2019

8.2 Supporting table SC7 (1) – Grant expenditure

WC034 Swellendam - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M11 May

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										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		29 695	34 332	34 087	2 658	30 812	31 246	(434)	-1.4%	34 087
Local Government Equitable Share		26 201	29 001	29 001	2 417	26 587	26 584	3	0.0%	29 001
Integrated National Electrification Programme		-	246	-	-	-	-	-	-	-
Finance Management		1 700	1 770	1 770	106	1 209	1 623	(414)	-25.5%	1 770
EPWP Incentive		1 291	1 266	1 266	57	1 192	1 161	32	2.7%	1 266
Municipal Systems Improvement		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant (MIG)		503	2 050	2 050	78	1 824	1 879	(55)	-2.9%	2 050
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
Provincial Government:		10 592	15 546	11 512	1 094	5 323	10 553	(5 230)	-49.6%	11 512
Thuong services		-	-	110	-	-	101	(101)	-100.0%	110
Capacity Building		43	360	360	-	-	330	(330)	-100.0%	360
Housing		-	-	-	-	-	-	-	-	-
Capacity Building		-	-	-	-	-	-	-	-	-
Economic Development Plan		-	-	-	-	-	-	-	-	-
Replacement funding Library		4 623	5 026	5 026	380	4 340	4 607	(267)	-5.8%	5 026
Library Services-conditional grant		-	-	-	-	-	-	-	-	-
Prov IDP Grant		-	-	-	-	-	-	-	-	-
Internship Grant		40	-	-	-	-	-	-	-	-
Maintenance of Main Roads		50	50	50	-	46	46	0	0.4%	50
Municipal Infrastructure support		-	-	-	-	-	-	-	-	-
Electricity Master Plan Grant		-	-	-	-	-	-	-	-	-
Human Settlelements Development Grant		5 027	9 780	5 348	632	632	4 902	(4 270)	-87.1%	5 348
Seta		369	-	119	25	181	109	72	66.6%	119
WESGRO		110	-	-	-	-	-	-	-	-
mSCOA Grant		330	330	330	57	124	303	(179)	-59.0%	330
Graduate Grant		-	-	72	-	-	66	(66)	-100.0%	72
Maintenance of Water Supply Infrastructure		-	-	98	-	-	90	(90)	-100.0%	98
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Masababane Projects		-	-	-	-	-	-	-	-	-
Wesgro		-	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:		40 287	49 878	45 599	3 752	36 135	41 799	(5 664)	-13.6%	45 599
Capital expenditure of Transfers and Grants										
National Government:		17 409	11 475	11 736	214	8 697	10 758	(2 061)	-19.2%	11 736
Municipal Infrastructure Grant (MIG)		15 091	9 736	9 736	192	8 560	8 925	(365)	-4.1%	9 736
INEP		2 318	1 739	2 000	22	137	1 833	(1 696)	-92.5%	2 000
Human Settlement		-	-	-	-	-	-	-	-	-
Other capital transfers [insert description]		-	-	-	-	-	-	-	-	-
Provincial Government:		82	-	5 098	-	-	4 673	(4 673)	-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	-	-	4 076	-	-	4 446
WESGRO		82	-	652	-	-	598	-	-	652
Maintenance of Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		17 491	11 475	16 834	214	8 697	15 432	(6 735)	-43.6%	16 834
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		57 778	61 354	62 434	3 966	44 832	57 231	(12 399)	-21.7%	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 - M11 May

Description	Ref	Budget Year 2018/19				YTD variance %
		Approved Rollover 2017/18	Monthly actual	YearTD actual	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 - M11 May

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	1 295	10 288	19 430	9 143	47.1%	0
May	2 422	499	499	308	10 595	19 930	9 334	46.8%	0
June	6 644	499	1 165	–		21 095	–		
Total Capital expenditure	20 863	16 975	21 095	10 595					