

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 2021



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Glossary

“Approved budget” means an annual budget approved by Council.

“Adjustment budget” means the revision of the annual budget in terms of section 28 of the MFMA.

“Allocations” means the money received from the Provincial or National Government or other municipalities.

“Annual budget” means the financial plan of the Swellendam Municipality.

“Budget-related policy” means a policy of the municipality affecting or affected by the annual budget, including the tariff policy, rates policy, credit control, and debt collection policy.

“Budget Year” means the financial year for which an annual budget is to be approved in terms of section 16 (1).

“Capital expenditure” is the spending on assets such as land, buildings, and machinery. Any capital expenditure must be reflected as a non-current asset on the municipality's statement of financial position.

“Cash flow statement” means 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 to cash receipts. The municipality recognises the revenue on the date of billing whilst payment may not appear in the same period; the receipt is recognised at the date of receipt.

“DORA” means the Division of Revenue Act that shows the total annual allocations made by national to provincial and local government.

“Equitable Share” is a financial allocation in the form of an unconditional grant that enables municipalities to provide basic services to poor households, and to enable municipalities with limited own resources to afford basic administrative and governance capacity and perform core municipal functions.

“Fruitless and wasteful expenditure” is an expenditure that was made in vain and would have been avoided had reasonable care been exercised.

“GFS” means the Government Finance Statistics which is an internationally recognised classification system that facilitates comparisons between municipalities.

“**GRAP**” means the accounting standards of Generally Recognised Accounting Practice issued by the Accounting Standards Board (ASB) in terms of section 89 of the Public Finance Management Act (PFMA).

“**IDP**” means the Integrated Development Plan which is a document that informs on the main strategies and planning activities of the municipality.

“**MBRR**” is the Municipal Budget and Reporting Regulations.

“**MFMA**” is the Local Government: Municipal Finance Management Act (Act 56 of 2003) which is the principle piece of legislation relating to municipal financial management.

“**MTREF**” is the 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**” means property 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**” means Service Delivery and Budget Implementation Plan. A detailed plan comprising quarterly performance targets and monthly budget estimates.

“**Strategic objectives**” means 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**” means spending without, or above, an approved budget.

“**Virement**” means a transfer of the budget.

“**Virement policy**” means a policy that sets out the rules for budget transfers. Virements are normally allowed within a vote. Transfers between votes must be agreed upon by the council through an Adjustments Budget.

“Vote” means 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 the council concerning May 2021 in-year report is:

RESOLVED

(a) That the council takes note of contents in the in-year monthly report for May 2021 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 “2019/2020 audited outcomes” columns reflect the amounts as per the 2019/2020 audited figures. The external audit for 2019/2020 has been finalised and changes, where necessary, were made accordingly in the Section 71 report.

3.2 Financial Performance, Financial Position, and Cash Flow

Section 4 of this report includes the tables with detailed 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.

		Capital	Operating	Operating
		Expenditure	Income	Expenditure
		R'000	R'000	R'000
Original Budget		22 124	297 668	322 891
Adjustment Budget		45 936	311 491	334 538
Plan to Date (SDBIP)		25 702	276 363	280 634
Actual		15 897	267 489	240 307

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 May 2021 is R17,4 million. The year-to-date revenue is R267.5 million.

Refer to table C4 for more detail.

The comparisons of the major sources of revenue (Property rates and service charges) are illustrated in figures 1 to 5 below.

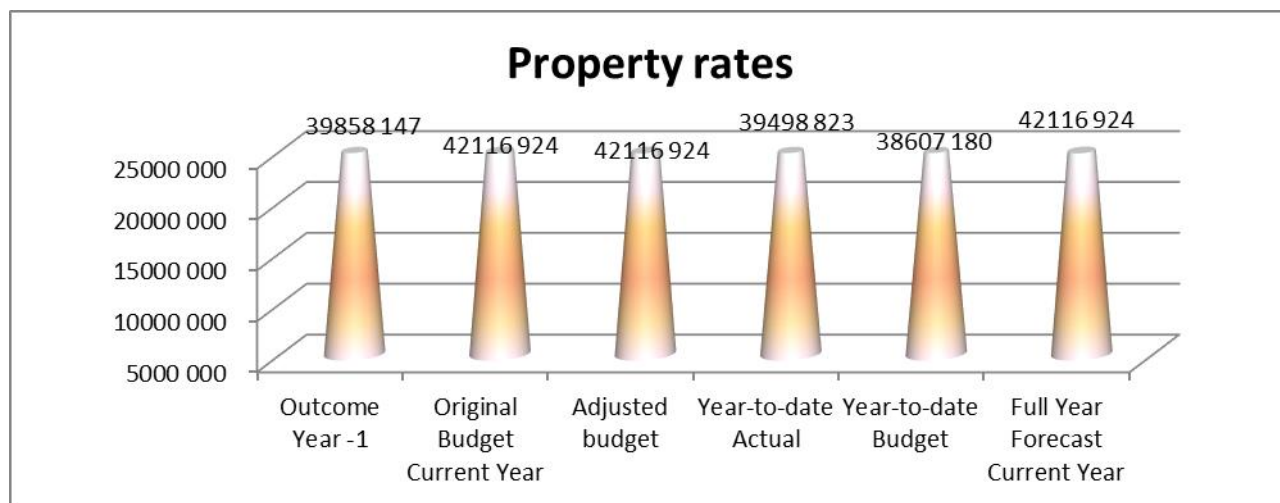


Figure 1 – Property rates

The property rates are levied every month, except for state departments which are levied yearly. The amount raised as reflected for the actual year to date represents 93,78% of the budget amount.

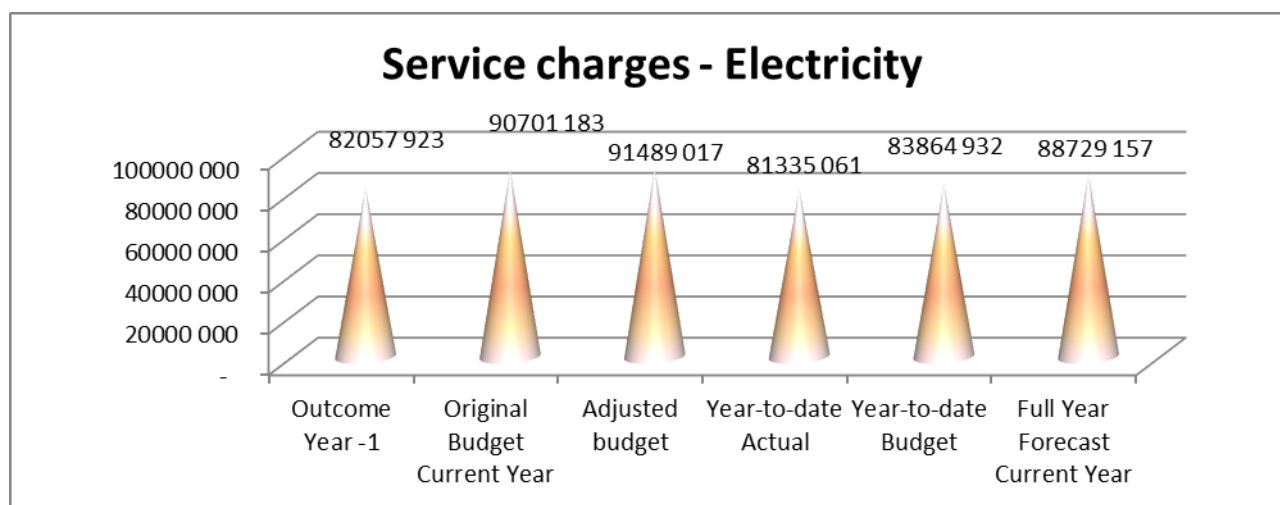


Figure 2 – Electricity service charges

The electricity amount raised as reflected for the actual year to date represents 88,90% of the budget amount. There will still be an increase in the upcoming winter months.

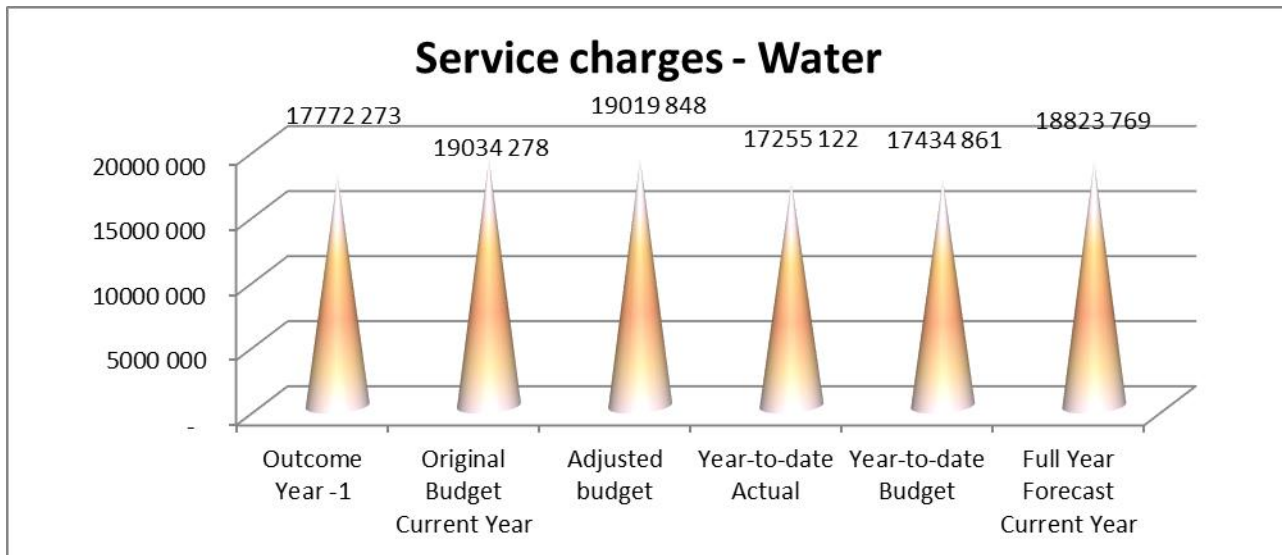


Figure 3 – Water service charges

The water amount raised as reflected for the actual year to date represents 90,72% of the budget amount.

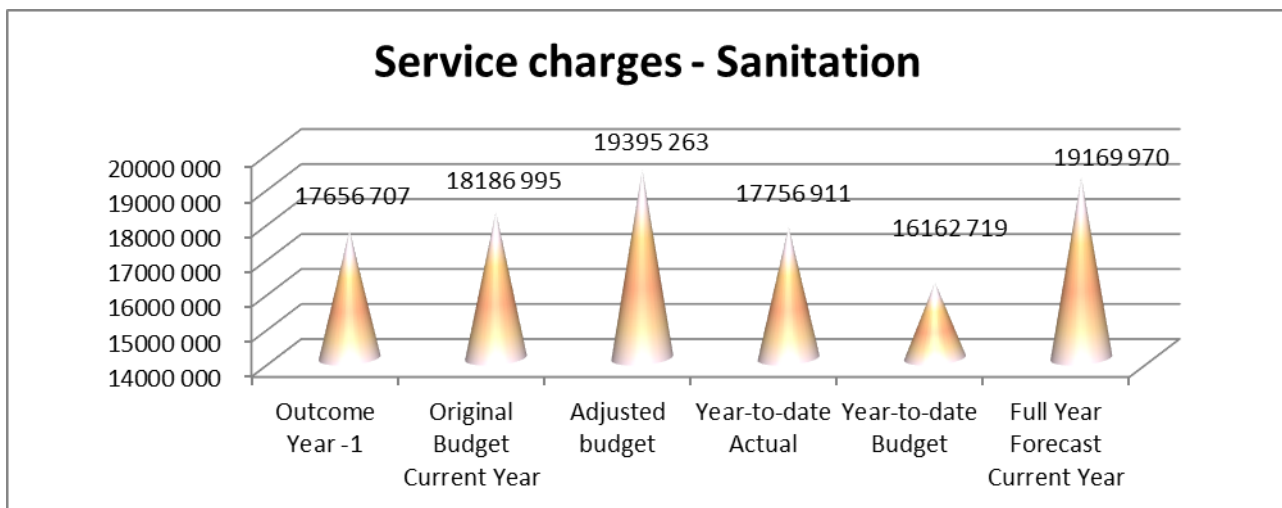


Figure 4 – Sanitation service charges

The sanitation amount raised as reflected for the actual year to date represents 91,55% of the budget amount. The sanitation levies are a very stable stream of accruals.

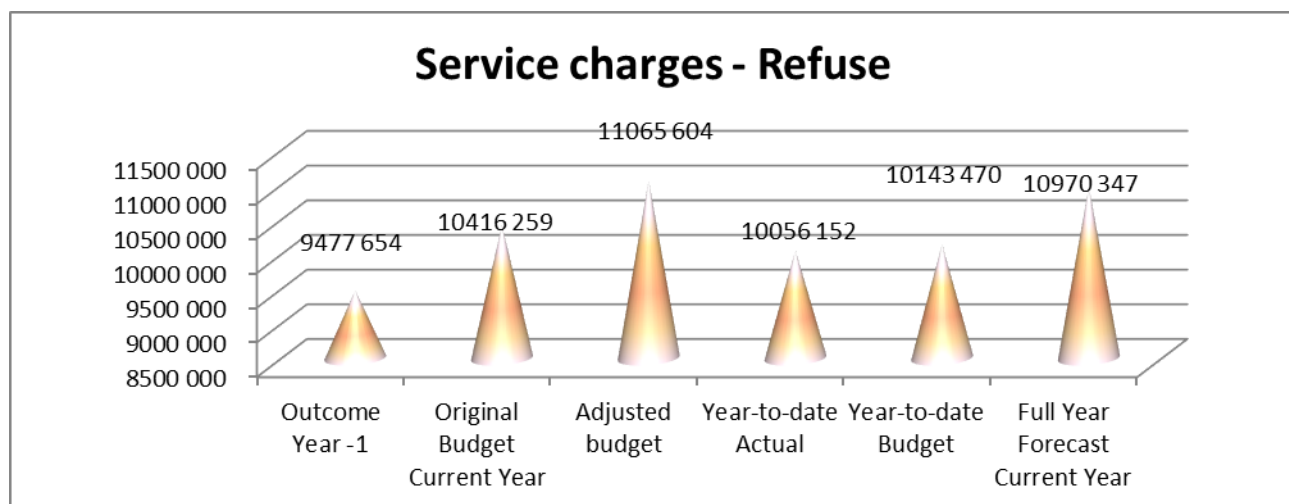


Figure 5 – Refuse removal service charges

The refuse amount raised as reflected for the actual year to date represents 90,88% of the budget amount. The refuse removal levies are also a very stable stream of accruals.

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

- **Fines, penalties, and forfeits**

The budget amount for fines, penalties and forfeits is R42 million, whilst the year-to-date budget based on history is R38 million, whilst the year-to-date actual revenue is R25 million. This represents 59,48% of the budget amount. The reason for this adverse variance is mainly due to COVID-19 regulations - certain functions of the traffic officers only started in August 2020. The inter-provincial travel ban was only lifted when the country went into alert level 2 on 17 August 2020. Fines, penalties and forfeits will be updated and will be in line at the end of the financial year.

3.2.1.3 Operating expenditure by type

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

The total actual expenditure amounts to R240,3 million, while the monthly actual amounts to R18,0 million. The total budget is R334,5 million and the year-to-date budget is R280,6 million which represents an underspending of 14% for the year to date. The breakdown is as follows:

Description	Adjusted Budget	Monthly actual	YearTD actual	% Spend
Employee related costs	R 113 984 079.00	R 9 040 927.87	R 93 940 209.81	82%
Remuneration of councillors	R 5 638 262.00	R 444 610.79	R 4 890 718.69	87%
Debt impairment	R 39 306 912.00	R -	R 16 433 127.89	42%
Depreciation & asset impairment	R 10 662 849.00	R -	R 7 997 136.75	75%
Finance charges	R 6 097 221.00	R -7 545.73	R 2 799 519.68	46%
Bulk purchases	R 74 733 271.00	R 4 953 077.89	R 55 242 944.71	74%
Other materials	R 12 532 003.00	R 820 985.38	R 9 359 487.97	75%
Contracted services	R 42 837 729.00	R 1 370 433.08	R 29 328 118.98	68%
Transfers and subsidies	R 1 130 180.00	R 36 064.00	R 864 627.94	77%
Other expenditure	R 27 497 356.00	R 1 344 347.65	R 19 451 317.29	71%
Losses	R 118 100.00	R -	R -	0%
Total	R 334 537 962.00	R 18 002 900.93	R 240 307 209.71	72%

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

- **Debt impairment**

The budget for debt impairment provision is R39,3 million of which R16,4 million has been expended and represents 41,81% of expenditure that has occurred to date. A report in terms of the write-off of bad debts will be tabled at a council meeting scheduled for the 24th of June 2021. The provision for the bad debt journal will be finalised during the compilation of the 2020/21 financial statements and the year-end processes.

- **Finance charges**

The budget for finance charges is R6,1 million of which R2,8 million has been expended and represents 45,92% 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.

- **Other Materials**

The budget for other materials is R12,5 million of which R9,4 million has been expended and represents 74,68% of the budget amount. During year-end processes, there is usually an increase in other materials expenditure. The

other materials budget will also be considered to be adjusted with the adjustment budget, to be tabled during June 2021.

- **Contracted Services**

The budget for contracted services is R42,8 million of which R29,3 million has been expended and represents 68,46% of the budget amount. During year-end processes, there is usually an increase in contracted services expenditure. The budget of the contracted services will be considered to be adjusted with the adjustment budget, to be tabled during June 2021.

- **Transfers and Subsidies**

The budget for transfers and subsidies is R1,1 million of which R0,865 million has been expended and represents 76,55% of the budget amount. During year-end processes, there is usually an increase in transfers and subsidies expenditure. The transfers and subsidies budget will also be considered to be adjusted with the adjustment budget, to be tabled during June 2021.

- **Other expenditure**

The budget for other expenditures is R27,5 million of which R19,5 million has been expended and represents 70,74% of the budget amount. During year-end processes, there is usually an increase in other expenditure. The other expenditure budget will be considered to be adjusted with the adjustment budget, to be tabled during June 2021.

3.2.1.4 Operating expenditure by municipal vote

Municipal Manager

The budget for Municipal Manager is R12,6 million of which R9,5 million has been expended and represents 75% of the budget amount.

Corporate services

The budget for Corporate Services is R41 million of which R26,5 million has been expended and represents 65% of the budget amount.

Financial services

The budget for Financial Services is R30,1 million of which R25,6 million has been expended and represents 85% of the budget amount.

Engineers services

The budget for Engineers Services is R148,6 million of which R109,6 million has been expended and represents 74% of the budget amount.

Community services

The budget for Community Services is R102,2 million of which R69,1 million has been expended and represents 68% of the budget amount.

3.2.1.5 Capital expenditure

The capital spending for May 2021 amounts to R1,9 million. The budget amount for capital expenditure is R45,9 million of which R15,9 million has been expended to date. This represents 34,61% of the budgeted amount.

We have capital commitments that amount up to R4,2 million.

53,47% of the total capital budget consists of the following 3 projects:

- Swellendam Pressure Management Project (Water Services Infrastructure Grant) (Budget R9 310 435)
- Purchase of land Swellendam Railton Transnet (Human Settlement Development Grant) (Budget R4 446 000)
- New Library – Swellendam (Community Library Service Grant) (Budget R10 806 957)

The expectation is that these projects will not be completed by 30 June 2021 due to delayed SCM processes or the finalisation of contracts.

Refer to page 29 for further details in respect of grant progress.

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 of 31 May 2021 amounts to R52,0 million.

Current liabilities

The Swellendam municipality does not make use of an overdraft facility and the short-term portion of long-term liabilities (borrowings) has not been kept in a separate account.

Trade and other payables

The trade and other payables amount to R47,4 million.

Breakdown	Prior year Balances	Year to date Balances
Payments received in advance	1 681 889.51	2 250 549.86
Salary control	-	-
Trade payables	25 469 553.66	3 565 692.24
Un-identified deposits	126 964.26	168 121.60
Other payables	1 589 023.20	4 802 302.29
Unspent conditional grants	13 863 146.22	36 601 379.94
Total	42 730 576.85	47 388 045.93

Payments received in advance

This is due to payments made by account holders in advance for service charges, property rates and rates clearances.

Trade payables

The trade payables mainly comprise out of orders received, but not yet invoiced. It consists out of payables and accruals, licenses and registration, bulk electricity, Auditor-General fees, salary control and bonuses.

Un-identified deposits

Payments deposited into the municipality's bank account that cannot be identified are receipted in the unidentified deposits suspense account. The allocation, once known, will most definitely influence consumers or other debtors.

Other payables

The other payables account comprises out of VAT received, retentions, accrued interest and prepaid electricity that was generated from revenue.

Unspent conditional grants

Unspent conditional grants consist 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 decreased in the current financial period mainly due to loan repayments. This together with year-end journals which will be processed will ensure that the correct amounts are reflected on the Statement of Financial Position at year-end.

3.2.2.3 Liquidity ratio

Current ratio	
Total current assets	Total current liabilities
133 655 628	66 321 828
2.02	

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 two, which is very good. The municipality will be able to overcome its short-term debt.

3.2.2.4 Gearing ratio

Gearing ratio	
Borrowing	Net Assets
22 113 929	374 398 801
6%	

Gearing measures, the proportion of assets invested in the municipality that is 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 6%, but the municipality must ensure in the future that borrowing should be limited for revenue-generated assets only.

3.2.2.5 Payment ratio of debtors

The payment ratio of debtors is an indication of how efficient the municipality is at collecting its debtors. For May 2021, the payment ratio was 101,28%. The year-to-date payment ratio is 97,88%. The municipality is in a good position as can be seen by the high payment ratio, irrespective of the COVID-19 pandemic. The municipality has various debtor controls in place and always strives for a 100% payment ratio.

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 R111,580 million.

Section 4 – In-year budget statement table

4.1 Monthly budget statement

4.1.1 Table C1: Monthly Budget Statement Summary

This table provides 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	2019/20	Budget Year 2020/21							
	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	39 858	42 117	42 117	3 537	39 499	38 846	653	2%	42 117
Service charges	126 965	138 339	140 970	11 823	126 403	126 938	(535)	-0%	140 970
Investment revenue	5 240	4 715	3 735	405	3 225	3 399	(173)	-5%	3 735
Transfers and subsidies	43 908	55 272	71 795	782	64 057	61 453	2 604	4%	71 795
Other own revenue	41 575	57 226	52 874	842	34 304	45 726	(11 422)	-25%	52 874
Total Revenue (excluding capital transfers and contributions)	257 545	297 668	311 491	17 389	267 489	276 363	(8 874)	-3%	311 491
Employee costs	97 691	115 621	113 984	9 041	93 940	102 100	(8 160)	-8%	113 984
Remuneration of Councillors	5 292	5 638	5 638	445	4 891	5 074	(184)	-4%	5 638
Depreciation & asset impairment	10 027	11 419	10 663	-	7 997	7 998	(1)	-0%	10 663
Finance charges	4 938	6 097	6 097	(8)	2 800	3 356	(556)	-17%	6 097
Materials and bulk purchases	72 358	86 065	87 265	5 774	64 602	71 464	(6 861)	-10%	87 265
Transfers and subsidies	847	160	1 130	36	865	1 099	(234)	-21%	1 130
Other expenditure	71 448	97 890	109 760	2 715	65 213	89 543	(24 330)	-27%	109 760
Total Expenditure	262 601	322 891	334 538	18 003	240 307	280 634	(40 327)	-14%	334 538
Surplus/(Deficit)	(5 056)	(25 223)	(23 047)	(614)	27 182	(4 271)	31 453	-736%	(23 047)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	50 934	16 124	39 936	1 309	11 558	19 633	###	-41%	39 936
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) & Transfers and	-	-	-	-	-	98	(98)	-100%	-
Surplus/(Deficit) after capital transfers & contributions	45 878	(9 099)	16 889	695	38 740	15 459	23 281	151%	16 889
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	45 878	(9 099)	16 889	695	38 740	15 459	23 281	151%	16 889
Capital expenditure & funds sources									
Capital expenditure	28 201	22 124	45 936	1 858	15 897	25 702	(9 805)	-38%	45 936
Capital transfers recognised	10 724	16 124	39 936	1 309	11 558	20 146	(8 588)	-43%	39 936
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	17 477	6 000	6 000	548	4 339	5 556	(1 217)	-22%	6 000
Total sources of capital funds	28 201	22 124	45 936	1 858	15 897	25 702	(9 805)	-38%	45 936
Financial position									
Total current assets	116 237	70 135	86 845	-	133 656	-	-	-	86 845
Total non current assets	376 947	358 465	412 806	-	400 640	-	-	-	412 806
Total current liabilities	61 969	50 778	48 688	-	66 322	-	-	-	48 688
Total non current liabilities	95 561	102 403	98 349	-	93 575	-	-	-	98 349
Community wealth/Equity	335 654	275 420	352 613	-	374 399	-	-	-	352 613
Cash flows									
Net cash from (used) operating	44 694	10 395	23 858	(965)	39 662	21 870	(17 792)	-81%	23 858
Net cash from (used) investing	(27 565)	(20 624)	(45 046)	(1 858)	(15 258)	(40 650)	(25 392)	62%	(44 345)
Net cash from (used) financing	(3 172)	(3 530)	(3 530)	46	(1 726)	(3 236)	(1 511)	47%	(3 530)
Cash/cash equivalents at the month/year end	88 902	47 942	64 183	-	111 580	66 886	(44 695)	-67%	64 884
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	16 800	2 172	1 213	983	749	791	6 137	12 040	40 885
Creditors Age Analysis									
Total Creditors	2 016	-	-	-	-	-	-	-	2 016

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

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.

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

Description	Ref	2019/20	Budget Year 2020/21							
		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>		93 826	100 409	107 829	5 446	99 282	99 022	260	0%	107 829
Executive and council		33 578	36 018	41 384	60	40 133	39 735	397	1%	41 384
Finance and administration		60 248	64 391	66 445	5 386	59 149	59 287	(138)	0%	66 445
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		55 585	70 544	86 479	906	49 964	65 690	(15 726)	-24%	86 479
Community and social services		5 919	10 644	19 495	668	6 066	16 172	(10 107)	-62%	19 495
Sport and recreation		1 035	1 025	1 516	39	855	834	21	3%	1 516
Public safety		35 734	50 575	45 839	199	28 322	40 882	(12 560)	-31%	45 839
Housing		12 897	8 300	19 630	-	14 722	7 802	6 920	89%	19 630
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		1 032	1 093	1 193	279	1 431	1 090	342	31%	1 193
Planning and development		986	1 035	1 135	278	1 423	1 035	388	37%	1 135
Road transport		46	58	58	2	8	54	(46)	-85%	58
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		158 035	141 746	155 925	12 067	128 370	130 291	(1 922)	-1%	155 925
Energy sources		85 382	92 797	94 421	7 710	83 222	84 719	(1 497)	-2%	94 421
Water management		18 155	20 284	30 982	1 533	17 257	18 554	(1 297)	-7%	30 982
Waste water management		45 021	18 249	19 457	1 913	17 835	16 949	886	5%	19 457
Waste management		9 478	10 416	11 066	911	10 056	10 070	(14)	0%	11 066
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	308 479	313 792	351 426	18 698	279 047	296 093	(17 046)	-6%	351 426
Expenditure - Functional										
<i>Governance and administration</i>		75 846	89 573	88 445	5 766	65 389	77 440	(12 052)	-16%	88 445
Executive and council		23 763	29 908	29 011	1 413	15 988	25 487	(9 499)	-37%	29 011
Finance and administration		50 701	57 812	57 600	4 210	47 781	50 314	(2 533)	-5%	57 600
Internal audit		1 381	1 853	1 835	143	1 620	1 639	(20)	-1%	1 835
<i>Community and public safety</i>		51 616	69 479	77 061	2 005	55 425	64 918	(9 493)	-15%	77 061
Community and social services		6 553	8 519	8 711	492	6 255	7 582	(1 327)	-18%	8 711
Sport and recreation		9 567	11 944	11 409	769	9 259	10 093	(835)	-8%	11 409
Public safety		33 299	38 677	38 555	521	22 387	32 434	(10 047)	-31%	38 555
Housing		2 163	10 339	18 057	196	17 186	14 442	2 744	19%	18 057
Health		34	-	329	26	338	366	(28)	-8%	329
<i>Economic and environmental services</i>		19 203	23 638	22 694	1 307	18 045	19 263	(1 218)	-6%	22 694
Planning and development		4 880	5 338	5 357	349	4 146	4 729	(583)	-12%	5 357
Road transport		14 323	18 299	17 337	958	13 899	14 534	(635)	-4%	17 337
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		115 192	139 792	145 128	8 913	100 481	117 900	(17 418)	-15%	145 128
Energy sources		77 964	88 324	90 941	6 000	66 760	74 335	(7 574)	-10%	90 941
Water management		11 473	16 624	16 901	1 132	11 782	14 476	(2 694)	-19%	16 901
Waste water management		15 249	18 404	18 271	959	12 715	15 533	(2 818)	-18%	18 271
Waste management		10 507	16 440	19 015	823	9 224	13 556	(4 332)	-32%	19 015
<i>Other</i>		743	410	1 210	12	967	1 113	(146)	-13%	1 210
Total Expenditure - Functional	3	262 601	322 891	334 538	18 003	240 307	280 634	(40 327)	-14%	334 538
Surplus/ (Deficit) for the year		45 878	(9 099)	16 889	695	38 740	15 459	23 281	151%	16 889

4.1.3 Table C3: Monthly Budget Statement - Financial

The budget is approved by the council on the municipal vote level. The municipal votes reflect the organisational structure of the municipality.

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

Vote Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote	1									
Vote 1 - Municipal Manager		818	400	1 196	60	797	1 129	(333)	-29.5%	1 196
Vote 2 - Corporate Services		33 917	36 664	41 847	221	40 989	39 966	1 023	2.6%	41 847
Vote 3 - Financial Services		48 931	50 620	49 854	4 261	45 773	45 935	(163)	-0.4%	49 854
Vote 4 - Engineers Services		159 694	145 096	161 031	12 338	131 418	133 345	(1 927)	-1.4%	161 031
Vote 5 - Community Services		28 661	29 866	50 497	1 578	31 109	34 317	(3 208)	-9.3%	50 497
Vote 6 - Community Services Continued		36 457	51 145	47 002	240	28 961	41 400	(12 439)	-30.0%	47 002
Total Revenue by Vote	2	308 479	313 792	351 426	18 698	279 047	296 093	(17 046)	-5.8%	351 426
Expenditure by Vote	1									
Vote 1 - Municipal Manager		7 303	8 885	12 635	884	9 509	11 077	(1 568)	-14.2%	12 635
Vote 2 - Corporate Services		34 730	41 942	41 003	2 337	26 510	36 142	(9 632)	-26.7%	41 003
Vote 3 - Financial Services		26 377	29 997	30 146	1 928	25 614	26 456	(842)	-3.2%	30 146
Vote 4 - Engineers Services		124 659	146 197	148 542	9 332	109 551	123 461	(13 910)	-11.3%	148 542
Vote 5 - Community Services		35 208	55 536	63 135	2 977	46 774	50 660	(3 887)	-7.7%	63 135
Vote 6 - Community Services Continued		34 325	40 334	39 077	546	22 349	32 838	(10 489)	-31.9%	39 077
Total Expenditure by Vote	2	262 601	322 891	334 538	18 003	240 307	280 634	(40 327)	-14.4%	334 538
Surplus/ (Deficit) for the year	2	45 878	(9 099)	16 889	695	38 740	15 459	23 281	150.6%	16 889

4.1.4 Table C4: Monthly Budget Statement - Financial Performance (revenue and expenditure)

This table reflects the operating budget and actual figures of the Financial Performance. The table informs the actual performance on the revenue by source and the expenditure by type against the approved annual budget.

WC034 Swellendam - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M11 May

Description	Ref	2019/20	Budget Year 2020/21							
		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		39 858	42 117	42 117	3 537	39 499	38 846	653	2%	42 117
Service charges - electricity revenue		82 058	90 701	91 489	7 480	81 335	82 340	(1 005)	-1%	91 489
Service charges - water revenue		17 772	19 034	19 020	1 533	17 255	17 636	(381)	-2%	19 020
Service charges - sanitation revenue		17 657	18 187	19 395	1 899	17 757	16 893	864	5%	19 395
Service charges - refuse revenue		9 478	10 416	11 066	911	10 056	10 070	(14)	0%	11 066
Rental of facilities and equipment		725	732	615	51	698	566	132	23%	615
Interest earned - external investments		5 240	4 715	3 735	405	3 225	3 399	(173)	-5%	3 735
Interest earned - outstanding debtors		1 314	1 260	1 393	113	1 180	1 268	(88)	-7%	1 393
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		32 745	47 055	42 086	17	25 032	37 873	(12 841)	-34%	42 086
Licences and permits		1 270	1 440	1 269	97	1 128	1 163	(35)	-3%	1 269
Agency services		1 939	2 182	2 615	105	2 296	1 960	336	17%	2 615
Transfers and subsidies		43 908	55 272	71 795	782	64 057	61 453	2 604	4%	71 795
Other revenue		2 846	3 056	3 306	460	3 331	2 897	434	15%	3 306
Gains		737	1 500	1 591	-	639	-	639	#DIV/0!	1 591
Total Revenue (excluding capital transfers and contributions)		257 545	297 668	311 491	17 389	267 489	276 363	(8 874)	-3%	311 491
Expenditure By Type										
Employee related costs		97 691	115 621	113 984	9 041	93 940	102 100	(8 160)	-8%	113 984
Remuneration of councillors		5 292	5 638	5 638	445	4 891	5 074	(184)	-4%	5 638
Debt impairment		31 952	36 921	39 307	-	16 433	32 734	(16 301)	-50%	39 307
Depreciation & asset impairment		10 027	11 419	10 663	-	7 997	7 998	(1)	0%	10 663
Finance charges		4 938	6 097	6 097	(8)	2 800	3 356	(556)	-17%	6 097
Bulk purchases		64 600	72 733	74 733	4 953	55 243	60 535	(5 292)	-9%	74 733
Other materials		7 759	13 332	12 532	821	9 359	10 929	(1 570)	-14%	12 532
Contracted services		15 965	35 756	42 838	1 370	29 328	32 718	(3 390)	-10%	42 838
Transfers and subsidies		847	160	1 130	36	865	1 099	(234)	-21%	1 130
Other expenditure		20 150	25 213	27 497	1 344	19 451	24 090	(4 639)	-19%	27 497
Losses		3 380	-	118	-	-	0	(0)	-100%	118
Total Expenditure		262 601	322 891	334 538	18 003	240 307	280 634	(40 327)	-14%	334 538
Surplus/(Deficit)		(5 056)	(25 223)	(23 047)	(614)	27 182	(4 271)	31 453	(0)	(23 047)
Transfers and subsidies - capital (inter-entity allocations)		-	-	-	-	-	-	-	-	-
(National / Provincial and District)		50 934	16 124	39 936	1 309	11 558	19 633	(8 075)	(0)	39 936
(National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	98	(98)	(0)	-
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		45 878	(9 099)	16 889	695	38 740	15 459			16 889
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		45 878	(9 099)	16 889	695	38 740	15 459			16 889
Attributable to minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		45 878	(9 099)	16 889	695	38 740	15 459			16 889
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		45 878	(9 099)	16 889	695	38 740	15 459			16 889

4.1.5 Table C5: Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification, and funding)

WC034 Swellendam - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M11 May

Vote Description	Ref	2019/20	Budget Year 2020/21							
		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 Services		-	-	-	-	-	-	-	-	-
Vote 5 - Community Services		-	-	-	-	-	-	-	-	-
Vote 6 - Community Services Continued		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	-	-	-	-	-	-	-	-	-
Single Year expenditure appropriation	2									
Vote 1 - Municipal Manager		-	38	71	3	29	62	(33)	-53%	71
Vote 2 - Corporate Services		71	163	283	-	53	283	(230)	-81%	283
Vote 3 - Financial Services		881	1 180	1 174	64	970	999	(30)	-3%	1 174
Vote 4 - Engineers Services		27 045	15 596	27 242	1 604	13 260	14 084	(824)	-6%	27 242
Vote 5 - Community Services		94	5 068	16 580	187	1 524	10 209	(8 685)	-85%	16 580
Vote 6 - Community Services Continued		111	80	586	-	62	64	(2)	-4%	586
Total Capital single-year expenditure	4	28 201	22 124	45 936	1 858	15 897	25 702	(9 805)	-38%	45 936
Total Capital Expenditure		28 201	22 124	45 936	1 858	15 897	25 702	(9 805)	-38%	45 936
Capital Expenditure - Functional Classification										
Governance and administration		925	1 381	1 528	64	1 031	1 318	(287)	-22%	1 528
Executive and council		4	38	71	-	9	36	(27)	-75%	71
Finance and administration		920	1 343	1 457	64	1 023	1 282	(260)	-20%	1 457
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		205	5 148	17 166	190	1 606	10 300	(8 694)	-84%	17 166
Community and social services		63	3 722	11 046	179	771	5 564	(4 793)	-86%	11 046
Sport and recreation		132	1 415	1 672	8	814	1 150	(336)	-29%	1 672
Public safety		10	10	2	-	-	2	(2)	-100%	2
Housing		-	-	4 446	-	-	3 557	(3 557)	-100%	4 446
Health		-	-	-	3	20	26	(6)	-22%	-
Economic and environmental services		20 049	6 872	7 222	878	6 334	5 417	917	17%	6 872
Planning and development		26	-	-	-	-	-	-	-	-
Road transport		20 023	6 872	7 222	878	6 334	5 417	917	17%	6 872
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		7 022	8 723	20 020	726	6 926	8 667	(1 741)	-20%	20 020
Energy sources		2 608	1 749	1 748	159	1 491	1 226	265	22%	1 748
Water management		3 536	6 684	18 204	499	5 367	7 373	(2 006)	-27%	18 204
Waste water management		878	290	68	68	68	68	(0)	0%	68
Waste management		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	28 201	22 124	45 936	1 858	15 897	25 702	(9 805)	-38%	45 587
Funded by:										
National Government		10 295	11 559	22 918	1 130	10 864	10 238	626	6%	22 918
Provincial Government		429	4 565	17 018	179	694	9 908	(9 214)	-93%	17 018
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		10 724	16 124	39 936	1 309	11 558	20 146	(8 588)	-43%	39 936
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		17 477	6 000	6 000	548	4 339	5 556	(1 217)	-22%	6 000
Total Capital Funding		28 201	22 124	45 936	1 858	15 897	25 702	(9 805)	-38%	45 936

4.1.6 Table C6: Monthly Budget Statement – Financial Position

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

Description	Ref	2019/20	Budget Year 2020/21			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		88 902	47 942	64 183	45 261	64 183
Call investment deposits		–	–	–	50 525	–
Consumer debtors		12 189	7 100	9 895	22 967	9 895
Other debtors		11 566	11 369	9 215	11 115	9 215
Current portion of long-term receivables		–	–	–	62	–
Inventory		3 579	3 722	3 551	3 725	3 551
Total current assets		116 237	70 135	86 845	133 656	86 845
Non current assets						
Long-term receivables		182	–	182	207	182
Investments		–	–	701	15 794	701
Investment property		13 375	16 999	13 277	13 302	13 277
Investments in Associate		–	–	–	–	–
Property, plant and equipment		362 646	340 941	397 986	370 682	397 986
Biological		–	–	–	–	–
Intangible		548	353	464	485	464
Other non-current assets		195	171	195	171	195
Total non current assets		376 947	358 465	412 806	400 640	412 806
TOTAL ASSETS		493 184	428 600	499 651	534 295	499 651
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Borrowing		3 747	2 784	2 784	3 743	2 784
Consumer deposits		2 755	2 925	2 965	3 146	2 965
Trade and other payables		42 731	28 403	27 106	47 388	27 106
Provisions		12 737	16 665	15 833	12 044	15 833
Total current liabilities		61 969	50 778	48 688	66 322	48 688
Non current liabilities						
Borrowing		24 788	21 998	21 940	22 114	21 940
Provisions		70 772	80 404	76 409	71 461	76 409
Total non current liabilities		95 561	102 403	98 349	93 575	98 349
TOTAL LIABILITIES		157 530	153 180	147 037	159 897	147 037
NET ASSETS	2	335 654	275 420	352 613	374 399	352 613
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		323 654	264 025	340 613	362 399	340 613
Reserves		12 000	11 395	12 000	12 000	12 000
TOTAL COMMUNITY WEALTH/EQUITY	2	335 654	275 420	352 613	374 399	352 613

4.1.7 Table C7: Monthly Budget Statement - Cash Flow

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

Description	Ref	2019/20		Budget Year 2020/21						
		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		38 926	41 275	41 275	3 261	35 089	37 835	(2 746)	-7%	41 275
Service charges		122 781	135 572	138 150	10 133	109 046	126 638	(17 592)	-14%	138 150
Other revenue		12 265	23 465	18 890	1 247	12 361	17 316	(4 955)	-29%	18 890
Transfers and Subsidies - Operational		61 051	55 272	68 558	-	68 675	62 845	5 830	9%	68 558
Transfers and Subsidies - Capital		13 410	16 124	29 684	-	29 684	27 211	2 473	9%	29 684
Interest		5 366	5 975	5 128	517	4 405	4 701	(295)	-6%	5 128
Dividends		-	-	-	-	-	-	-	-	-
Payments										
Suppliers and employees		(204 826)	(264 101)	(273 601)	(16 095)	(215 934)	(250 801)	(34 867)	14%	(273 601)
Finance charges		(3 432)	(3 027)	(3 027)	8	(2 800)	(2 775)	25	-1%	(3 027)
Transfers and Grants		(847)	(160)	(1 200)	(36)	(865)	(1 100)	(236)	21%	(1 200)
NET CASH FROM/(USED) OPERATING ACTIVITIES		44 694	10 395	23 858	(965)	39 662	21 870	(17 792)	-81%	23 858
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		636	1 500	1 591	-	639	1 458	(819)	-56%	1 591
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	(701)	-	-	-	-	-	-
Payments										
Capital assets		(28 201)	(22 124)	(45 936)	(1 858)	(15 897)	(42 108)	(26 211)	62%	(45 936)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(27 565)	(20 624)	(45 046)	(1 858)	(15 258)	(40 650)	(25 392)	62%	(44 345)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		241	210	210	46	392	193	199	103%	210
Payments										
Repayment of borrowing		(3 413)	(3 741)	(3 741)	-	(2 117)	(3 429)	(1 312)	38%	(3 741)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(3 172)	(3 530)	(3 530)	46	(1 726)	(3 236)	(1 511)	47%	(3 530)
NET INCREASE/ (DECREASE) IN CASH HELD		13 957	(13 759)	(24 719)	(2 777)	22 678	(22 016)			(24 018)
Cash/cash equivalents at beginning:		74 945	61 702	88 902		88 902	88 902			88 902
Cash/cash equivalents at month/year end:		88 902	47 942	64 183		111 580	66 886			64 884

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 2020/21									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	4	0	1	2	17	2	9	380	415	410	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	6 963	1 126	174	192	132	117	2 486	928	12 117	3 855	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	6 374	539	520	365	271	286	1 604	3 482	13 441	6 008	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	2 110	260	261	214	166	182	919	2 375	6 486	3 855	-	-
Receivables from Exchange Transactions - Waste Management	1600	1 414	179	166	144	111	127	617	1 511	4 269	2 510	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	30	0	0	1	1	0	5	36	73	42	-	-
Interest on Arrear Debtor Accounts	1810	55	21	38	30	25	33	304	2 617	3 123	3 009	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	(150)	47	52	35	26	43	194	713	960	1 011	-	-
Total By Income Source	2000	16 800	2 172	1 213	983	749	791	6 137	12 040	40 885	20 700	-	-
2019/20 - totals only													
Debtors Age Analysis By Customer Group													
Organs of State	2200	512	20	16	13	16	9	43	133	763	214	-	-
Commercial	2300	7 263	1 213	212	181	151	139	2 788	504	12 452	3 763	-	-
Households	2400	6 905	845	912	731	511	601	3 101	10 680	24 288	15 625	-	-
Other	2500	2 119	94	72	57	71	42	205	723	3 383	1 097	-	-
Total By Customer Group	2600	16 800	2 172	1 213	983	749	791	6 137	12 040	40 885	20 700	-	-

Table SC3 is the debtors' aging report required by the Municipal Budget Reporting Regulation (MBRR).

The age analysis includes all debtor accounts from the billing module. The outstanding debtors for May 2021 are R40,9 million of which 50,6% is older than 90 days. The debtors increased by R1,1 million when compared to April 2021. This increase is in line with the payment rate percentage of 97,88%. It should be noted that debt older than 90 days increased in May only by R0,001 million due to the implementation of the credit-control processes.

Section 6–Creditors' analysis

6.1 Supporting table SC4

The outstanding creditors amount to R2,0 million which is within the acceptable norms and is less than 30 days outstanding.

WC034 Swellendam - Supporting Table SC4 Monthly Budget Statement - aged creditors - M11 May

Description	NT Code	Budget Year 2020/21								
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total
R thousands										
Creditors Age Analysis By Customer Type										
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	467	-	-	-	-	-	-	-	467
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	1 549	-	-	-	-	-	-	-	1 549
Auditor General	0800	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	2 016	-	-	-	-	-	-	-	2 016

Section 7–Investment portfolio analysis

7.1 Supporting table SC5

During May 2021 no new investments were withdrawn and no new investments were made. The majority of investments are invested over the short term to ensure sufficient cash resources for the expenditure outlay towards financial year-end.

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	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate *	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
		Yrs/Months												
R thousands														
Municipality														
Standard Bank		Call	Call	Y	V	3.5	N/A	N/A	Unknown	5 133	15	-	-	5 148
Nedbank		Call	Call	Y	V	3.5	N/A	N/A	Unknown	5 014	14	(14)	-	5 014
Absa		182 Days	182 Days	Y	F	3.88	N/A	N/A	18/06/2021	710	2	-	-	712
Absa		Call	Call	Y	V	4.3	N/A	N/A	Unknown	10 156	36	-	-	10 192
Nedbank		91 Days	91 Days	Y	F	4.2	N/A	N/A	14/07/2021	15 029	54	-	-	15 083
Standard Bank		124 Days	124 Days	Y	F	4.425	N/A	N/A	16/08/2021	15 034	53	-	-	15 087
Absa		61 Days	61 Days	Y	F	4.13	N/A	N/A	14/06/2021	15 029	52	-	-	15 081
Municipality sub-total										66 105	226	(14)	-	66 317
Entities														
-														
-														
-														
-														
-														
Entities sub-total										-	-	-	-	-
TOTAL INVESTMENTS AND INTEREST										66 105	226	(14)	-	66 317

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	Budget Year 2020/21								
		2019/20 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:										
Operating Transfers and Grants										
National Government:		35 625	40 020	45 970	–	45 971	42 139	3 342	7.9%	45 970
Local Government Equitable Share		31 579	34 118	38 697	–	38 697	35 472	3 225	9.1%	38 697
Expanded public works programme integrated grant for municipalities		1 604	1 804	1 804	–	1 804	1 654	–	–	1 804
Municipal Infrastructure Grant		597	2 067	2 042	–	2 042	1 871	–	–	2 042
Integrated National Electrification Programme (municipal) grant		–	261	261	–	261	239	–	–	261
Local government financial management grant		1 770	1 770	1 770	–	1 770	1 623	–	–	1 770
Municipal Systems Improvement		–	–	–	–	–	–	–	–	–
Energy Efficiency and Demand Side Management Grant		–	–	–	–	–	–	–	–	–
Municipal Disaster Relief Grant		75	–	–	–	–	–	–	–	–
Water Services Infrastructure Grant		–	–	1 397	–	1 397	1 280	117	9.1%	1 397
Provincial Government:		6 608	15 252	22 588	–	22 704	20 706	14	0.1%	22 588
Local Government Internship Grant		–	–	–	–	–	–	–	–	–
Western Cape Financial Management Capacity Grant		210	400	300	–	300	275	–	–	300
Western Cape Financial Management Support Grant		330	–	–	–	–	–	–	–	–
Financial assistance to municipalities for maintenance and SETA		40	50	50	–	–	46	–	–	50
Tourism		165	–	181	–	325	166	–	–	181
Maintenance of Water Supply Infrastructure		–	–	–	–	–	–	–	–	–
Municipal Electrical Master Plan Grant		207	–	–	–	–	–	–	–	–
Community Library Service Grant		–	522	1 099	–	1 099	1 008	–	–	1 099
Human Settlement Development (Beneficiaries)		64	8 300	14 900	–	14 722	13 658	–	–	14 900
Development of Sports and Recreation Facilities		–	–	78	–	78	72	–	–	78
Thusong Services Centre Grant		11	–	–	–	–	–	–	–	–
Library Service: Replacement funding for most vulnerable B3 municipalities		5 114	5 817	5 817	–	5 817	5 332	–	–	5 817
Finance Management		–	–	–	–	–	–	–	–	–
Internship Grant		67	–	–	–	–	–	–	–	–
WESGRO		–	–	–	–	100	–	–	–	–
Department of Economic Div and Tourism		–	–	–	–	100	–	–	–	–
Municipal Drought Relief Grant		–	163	163	–	163	149	14	9.1%	163
Local Government Support Grant		300	–	–	–	–	–	–	–	–
Resources for Cycle Infrastructure Project		100	–	–	–	–	–	–	–	–
District Municipality:		–	–	–	–	–	–	–	–	–
<i>[insert description]</i>		–	–	–	–	–	–	–	–	–
Other grant providers:		–	–	–	–	–	–	–	–	–
<i>[insert description]</i>		–	–	–	–	–	–	–	–	–
Total Operating Transfers and Grants	5	42 233	55 272	68 558	–	68 675	62 845	3 355	5.3%	68 558
Capital Transfers and Grants										
National Government:		11 906	11 559	20 747	–	20 746	19 018	1 583	8.3%	20 747
Municipal Infrastructure Grant		8 841	9 820	9 697	–	9 697	8 889	808	9.1%	9 697
Integrated National Electrification Programme (municipal) grant		2 999	1 739	1 739	–	1 739	1 594	–	–	1 739
Human Settlement Development		–	–	–	–	–	–	–	–	–
Community Library Service Grant		–	–	–	–	–	–	–	–	–
Development of Sport and Recreational Facilities		–	–	–	–	–	–	–	–	–
WESGRO		–	–	–	–	–	–	–	–	–
Maintenance of Water Supply Infrastructure		–	–	–	–	–	–	–	–	–
Energy Efficiency and Demand Side Management Grant		–	–	–	–	–	–	–	–	–
Municipal Disaster Relief Grant		67	–	–	–	–	–	–	–	–
Water Services Infrastructure Grant		–	–	9 310	–	9 310	8 535	775	9.1%	9 310
Provincial Government:		13 326	4 565	8 937	–	8 938	8 193	745	9.1%	8 937
Human Settlement Development		12 833	–	–	–	–	–	–	–	–
Community Library Service Grant		–	3 478	7 329	–	7 329	6 718	–	–	7 329
Development of Sports and Recreation Facilities		115	–	522	–	522	478	–	–	522
WESGRO		–	–	–	–	–	–	–	–	–
Maintenance of Water Supply Infrastructure		–	–	–	–	–	–	–	–	–
Municipal Drought Relief Grant		–	1 087	1 087	–	1 087	996	91	9.1%	1 087
Service Delivery and Capacity Building Grant		377	–	–	–	–	–	–	–	–
District Municipality:		–	–	–	–	–	–	–	–	–
<i>[insert description]</i>		–	–	–	–	–	–	–	–	–
Other grant providers:		–	–	–	–	–	–	–	–	–
<i>[insert description]</i>		–	–	–	–	–	–	–	–	–
Total Capital Transfers and Grants	5	25 232	16 124	29 684	–	29 684	27 211	2 328	8.6%	29 684
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	67 465	71 396	98 243	–	98 359	90 056	5 683	6.3%	98 243

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	2019/20		Budget Year 2020/21						
		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:		35 625	40 020	41 391	3 197	35 923	37 942	(739)	-1.9%	41 391
Local Government Equitable Share		31 579	34 118	34 118	2 843	31 273	31 275	(2)	0.0%	34 118
Expanded public works programme integrated grant for municipalities		1 604	1 804	1 804	45	1 741	1 654	87	5.3%	1 804
Municipal Infrastructure Grant		597	2 067	2 042	162	1 586	1 871	(285)	-15.3%	2 042
Integrated National Electrification Programme (municipal) grant		-	261	261	23	222	239	(17)	-7.2%	261
Local government financial management grant		1 770	1 770	1 770	124	1 101	1 623	(522)	-32.1%	1 770
Municipal Systems Improvement		-	-	-	-	-	-	-	-	-
Local Government Disaster Relief Grant		-	-	-	-	-	-	-	-	-
Municipal Disaster Relief Grant		75	-	-	-	-	-	-	-	-
Water Services Infrastructure Grant		-	-	1 397	-	-	1 280	-	-	1 397
Provincial Government:		6 608	15 252	22 588	407	19 417	20 706	(275)	-1.3%	22 588
Local Government Internship Grant		-	-	-	-	-	-	-	-	-
Western Cape Financial Management Capacity Grant		210	400	300	-	-	275	(275)	-100.0%	300
Western Cape Financial Management Support Grant		330	-	-	-	-	-	-	-	-
Financial assistance to municipalities for maintenance and SETA		40	50	50	-	-	46	-	-	50
Tourism		165	-	181	-	-	166	-	-	181
Maintenance of Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Municipal Electrical Master Plan Grant		207	-	-	-	-	-	-	-	-
Community Library Service Grant		-	522	1 099	-	-	1 008	-	-	1 099
Human Settlement Development (Beneficiaries)		64	8 300	14 900	-	14 722	13 658	-	-	14 900
Development of Sports and Recreation Facilities		-	-	78	-	-	72	-	-	78
Thusong Services Centre Grant		11	-	-	-	-	-	-	-	-
Library Service: Replacement funding for most vulnerable B3 municipalities		5 114	5 817	5 817	407	4 495	5 332	-	-	5 817
Finance Management		-	-	-	-	-	-	-	-	-
Internship Grant		67	-	-	-	-	-	-	-	-
WESGRO		-	-	-	-	100	-	-	-	-
Department of Economic Div and Tourism		-	-	-	-	100	-	-	-	-
Municipal Drought Relief Grant		-	163	163	-	-	149	-	-	163
Local Government Support Grant		300	-	-	-	-	-	-	-	-
Resources for Cycle Infrastructure Project		100	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:		42 233	55 272	63 979	3 604	55 340	58 648	(1 014)	-1.7%	63 979
Capital expenditure of Transfers and Grants										
National Government:		11 906	11 559	20 747	1 131	8 693	19 018	(10 325)	-54.3%	20 747
Municipal Infrastructure Grant		8 841	9 820	9 697	971	7 211	8 889	(1 678)	-18.9%	9 697
Integrated National Electrification Programme (municipal) grant		2 999	1 739	1 739	160	1 482	1 594	(112)	-7.0%	1 739
Human Settlement Development		-	-	-	-	-	-	-	-	-
Community Library Service Grant		-	-	-	-	-	-	-	-	-
Development of Sport and Recreational Facilities		-	-	-	-	-	-	-	-	-
WESGRO		-	-	-	-	-	-	-	-	-
Maintenance of Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Energy Efficiency and Demand Side Management Grant		-	-	-	-	-	-	-	-	-
Municipal Disaster Relief Grant		67	-	-	-	-	-	-	-	-
Water Services Infrastructure Grant		-	-	9 310	-	-	8 535	(8 535)	-100.0%	9 310
Provincial Government:		13 326	4 565	8 937	-	-	8 193	(8 193)	-100.0%	8 937
Human Settlement Development		12 833	3 478	-	-	-	-	-	-	-
Community Library Service Grant		-	-	7 329	-	-	6 718	-	-	7 329
Development of Sports and Recreation Facilities		115	-	522	-	-	478	-	-	522
WESGRO		-	-	-	-	-	-	-	-	-
Maintenance of Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Municipal Drought Relief Grant		-	1 087	1 087	-	-	996	-	-	1 087
Service Delivery and Capacity Building Grant		377	-	-	-	-	-	-	-	-
Municipal Replacement Fund		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		25 232	16 124	29 684	1 131	8 693	27 211	(18 518)	-68.1%	29 684
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		67 465	71 396	93 664	4 735	64 033	85 858	(19 531)	-22.7%	93 664

The following grants were received up to May 2021:

Local Government Financial Management Grant (FMG) – A business plan was submitted for the 2020/2021 financial year for activities to be funded from the FMG plan in line with the criteria set by National Treasury. The municipality will therefore ensure that the funds from this grant will be spent before the end of the current financial year.

Expanded public works programme integrated grant for municipalities (EPWP) – A business plan was submitted for the 2020/2021 financial year in terms of targets to be reached by the municipality for work opportunities created.

Library Service: Replacement funding for most vulnerable B3 municipalities – A business plan was submitted to Library Services in terms of expenditure to be funded from this grant.

Municipal Infrastructure Grant (MIG) –**Suurbraak WTW Phase 2:**

Roll-over: Completed

2020/21 & 2021/22:

The raw water and clean water pump stations are completed. The elevated water tower and footing are in process. It is planned to be completed by 30 June 2021. The multi-year project (civil works) will run over the 2020/21 and 2021/22 financial years. The civil contractor has been appointed and is on-site.

Smitsville Roads - The project will be implemented in 3 portions in 2020/21, 2021/22, and 2022/23 financial years.

Completion for portion 1 was achieved by 24 May 2021.

Community Library Services Grant – The contractor is on site. The estimated practical completion date is 22 December 2021.

Integrated National Electrification Programme (INEP) - The estimated completion date is extended up to 11 June 2021, due to rain.

Municipal Drought Relief Grant – The program is behind schedule. The appeal period finishes on 4 June 2021.

Development of Sport and Recreational Facilities (Construction of 2 Netball Courts) – The tender advertisement closes on 4 June 2021.

Human Settlement Development – The project is completed.

Water Services Infrastructure Grant – The consultant has been appointed. Procurement process – the tender advertisement closes on 4 June 2021.

Western Cape Financial Management Capacity Building Grant – The closing date for the application of bursaries was the 23rd of May 2021. Approval for successful candidates were granted during May 2021.

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 2020/21				YTD variance %
		Approved Rollover 2019/20	Monthly actual	YearTD actual	YTD variance	
R thousands						
EXPENDITURE						
Operating expenditure of Approved Roll-overs						
National Government:		5 121	–	541	(4 578)	-89.4%
Local Government Equitable Share		4 579	–	–	(4 579)	-100.0%
Expanded public works programme integrated grant for municipalities		–	–	–	–	–
Municipal Infrastructure Grant		326	–	325	1	0.2%
Integrated National Electrification Programme (municipal) grant		–	–	–	–	–
Local government financial management grant		–	–	–	–	–
Local Government Disaster Relief Grant		216	–	216	0	0.2%
Other transfers and grants [insert description]		–	–	–	–	–
Provincial Government:		2 694	110	758	199	7.4%
Local Government Internship Grant		–	–	–	–	–
Western Cape Financial Management Capacity Grant		379	60	180	199	52.5%
Western Cape Financial Management Support Grant		–	–	–	–	–
Financial assistance to municipalities for maintenance and SETA		218	23	214	–	–
Tourism		–	–	–	–	–
Maintenance of Water Supply Infrastructure		–	–	–	–	–
Municipal Electrical Master Plan Grant		793	–	60	–	–
Community Library Service Grant		522	27	104	–	–
Human Settlement Development (Beneficiaries)		284	–	–	–	–
Development of Sports and Recreation Facilities		–	–	–	–	–
Thusong Services Centre Grant		–	–	–	–	–
Library Service: Replacement funding for most vulnerable B3 municipalities		299	–	–	–	–
Finance Management		–	–	–	–	–
Internship Grant		–	–	–	–	–
WESGRO		–	–	–	–	–
Graduate Grant		–	–	–	–	–
Municipal Drought Relief Grant		–	–	–	–	–
Local Government Support Grant		200	–	200	–	–
District Municipality:		–	–	–	–	–
[insert description]		–	–	–	–	–
Other grant providers:		–	–	–	–	–
[insert description]		–	–	–	–	–
Total operating expenditure of Approved Roll-overs		7 815	110	1 299	(4 379)	-56.0%
Capital expenditure of Approved Roll-overs						
National Government:		2 171	–	2 171	(0)	0.0%
Municipal Infrastructure Grant		2 171	–	2 171	(0)	0.0%
Integrated National Electrification Programme (municipal) grant		–	–	–	–	–
Human Settlement Development		–	–	–	–	–
Community Library Service Grant		–	–	–	–	–
Development of Sport and Recreational Facilities		–	–	–	–	–
WESGRO		–	–	–	–	–
Maintenance of Water Supply Infrastructure		–	–	–	–	–
Energy Efficiency and Demand Side Management Grant		–	–	–	–	–
Water Services Infrastructure Grant		–	–	–	–	–
Provincial Government:		8 081	179	694	4 603	57.0%
Human Settlement Development		4 446	–	–	4 446	100.0%
Community Library Service Grant		3 478	179	694	–	–
Development of Sports and Recreation Facilities		–	–	–	–	–
WESGRO		–	–	–	–	–
Maintenance of Water Supply Infrastructure		–	–	–	–	–
Municipal Drought Relief Grant		–	–	–	–	–
Municipal Replacement Fund		157	–	–	157	100.0%
District Municipality:		–	–	–	–	–
[insert description]		–	–	–	–	–
Other grant providers:		–	–	–	–	–
[insert description]		–	–	–	–	–
Total capital expenditure of Approved Roll-overs		10 252	179	2 865	4 602	44.9%
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS		18 067	289	4 164	223	1.2%

Section 9 – Capital programme performance

9.1 Supporting table SC12

Supporting table SC12 reconciles with table C5.

WC034 Swellendam - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M11 May

Month	2019/20	Budget Year 2020/21							
	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	–	350	26	26	26	26	–		0%
August	133	350	1 198	62	88	1 224	1 136	92.8%	0%
September	357	602	1 418	50	138	2 642	2 504	94.8%	1%
October	570	1 166	1 878	2 190	2 328	4 520	2 192	48.5%	11%
November	609	620	1 289	906	3 234	5 809	2 575	44.3%	15%
December	3 476	375	713	3 772	7 006	6 522	(485)	-7.4%	32%
January	57	1 957	1 864	1 673	8 680	8 385	(295)	-3.5%	39%
February	944	1 812	2 954	634	9 314	11 339	2 025	17.9%	42%
March	2 341	867	2 058	2 981	12 295	13 397	1 103	8.2%	56%
April	1 946	3 549	3 653	1 745	14 039	17 051	3 011	17.7%	0
May	41	5 288	9 237	1 858	15 897	26 287	10 390	39.5%	0
June	17 728	5 188	19 649	–		45 936	–		
Total Capital expenditure	28 201	22 124	45 936	15 897					