

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 November 2009.

Monthly Budget Statement November 2018



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Glossary

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

RESOLVED

(a) That the council take note of contents in the in-year monthly report for November 2018 as set out in the schedules contained in Section 4:

- a. Table C1 - Monthly Budget Statement Summary;
- b. Table C2 - Monthly Budget Statement - Financial Performance Standard classification (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 2017/18 pre-audited figures. The external audit has been finalised, changes where necessary will be made accordingly and will reflect in the Section 71 for December 2018 after completion of the verification process.

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 | | 21 421 | 249 490 | 265 404 |
| Plan to Date (SDBIP) | | 8 926 | 100 206 | 92 554 |
| Actual | | 5 122 | 97 435 | 86 831 |

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 November is R15.895 million. The year to date revenue is R97.435million. 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.

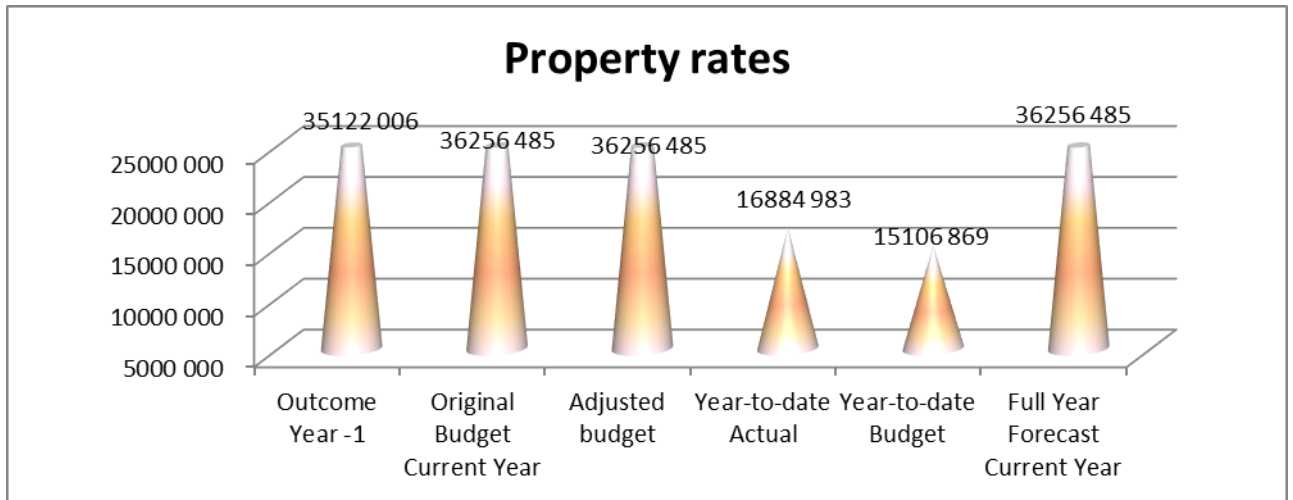


Figure 1 - Property rates

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 end of November 2018. The amount raised as reflected for the actual year to date represents 46,57% of the budget amount.

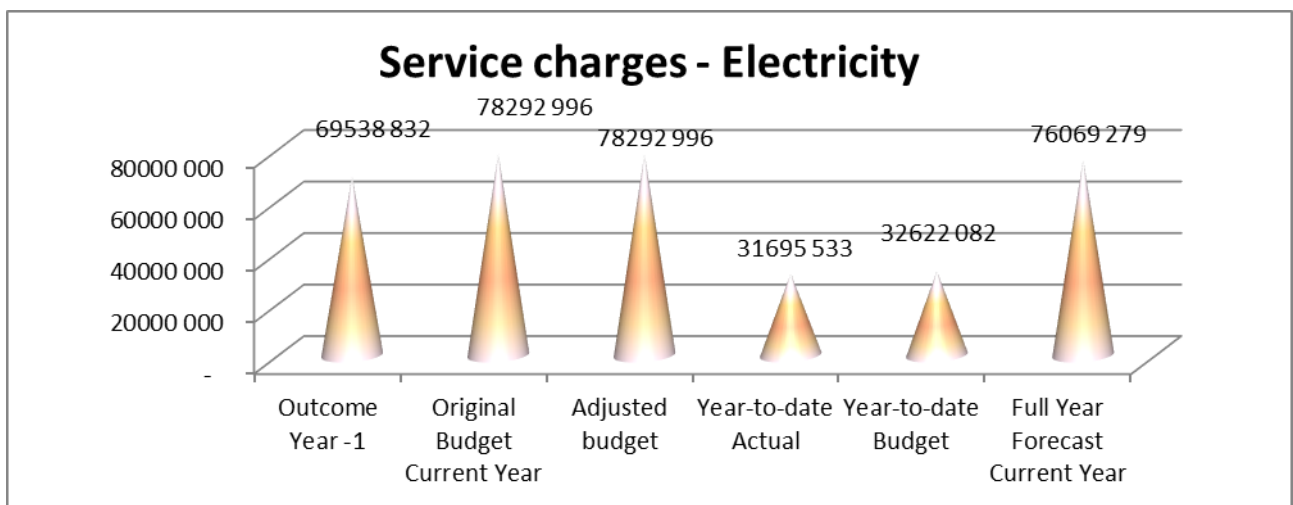


Figure 2 - Electricity service charges

The electricity amount raised as reflected for the actual year to date represents 40,48% of the budget amount.

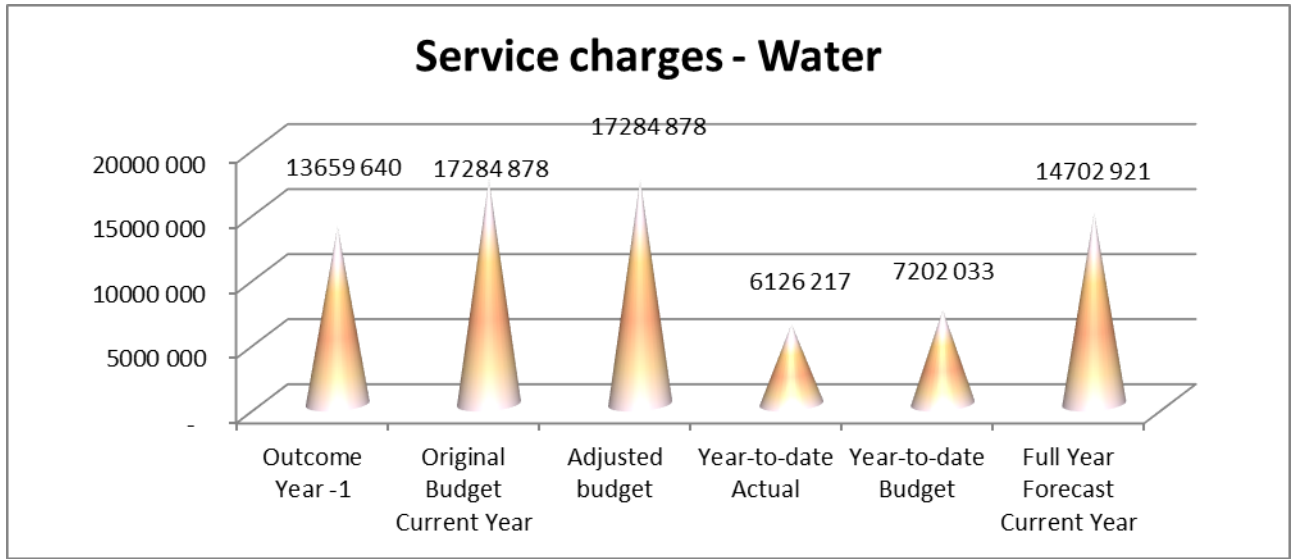


Figure 3 - Water service charges

The water amount raised as reflected for the actual year to date represents 35,44% of the budget amount. We are approaching the summer season and will have an impact on the water consumption.

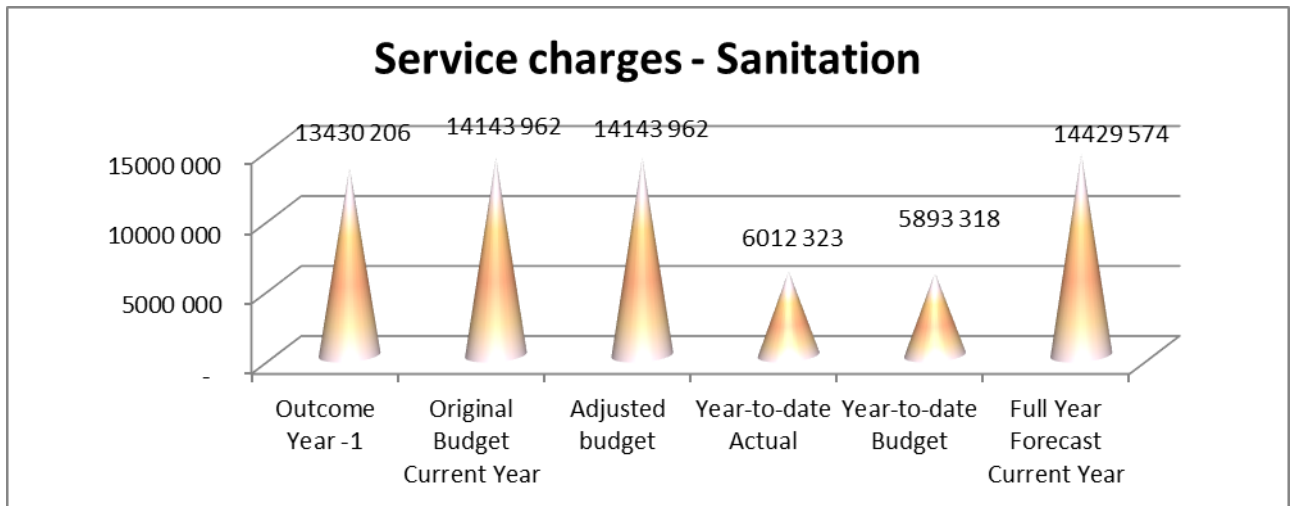


Figure 4 - Sanitation service charges

The sanitation amount raised as reflected for the actual year to date represents 42,51% of the budget amount. The sanitation levies is a very stable stream of accruals.

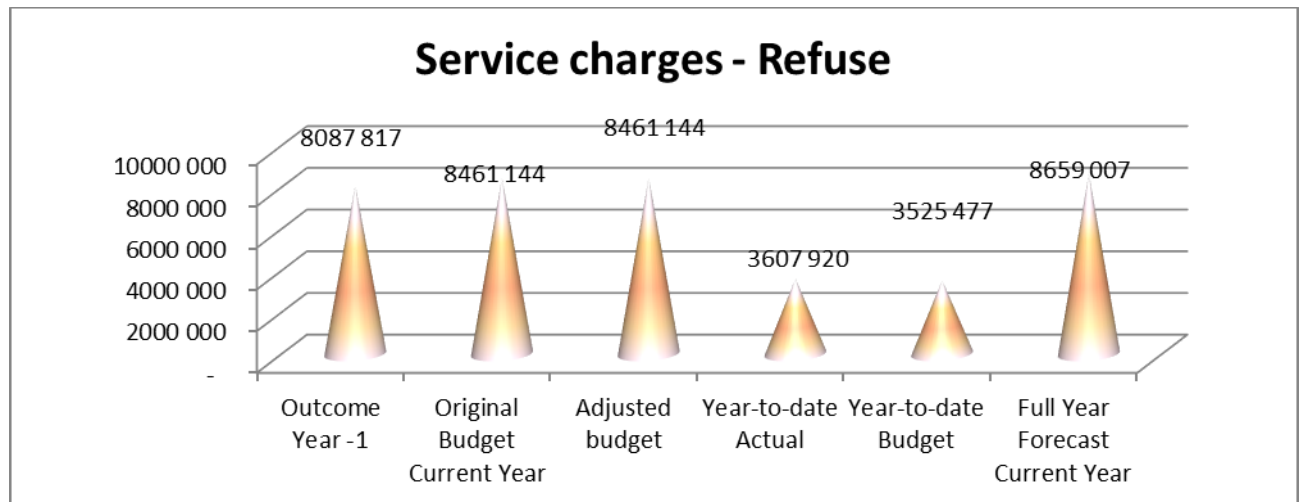


Figure 5 - Refuse removal service charges

The refuse amount raised as reflected for the actual year to date represents 42,64% of the budget amount. The refuse removal levies is also a very stable stream of accruals.

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

- **Interest earned - Outstanding Debtors**

The budget amount for Interest earned - Outstanding debtors is R1.196 million whilst the year to date budget based on history is R0.498 million whilst the year to date actual revenue is R0.413 million. Income will come in line throughout the year.

- **Transfers recognised - operational**

The budget amount for Transfers recognised - operational is R55.024 million whilst the year to date budget based on history is R22.927 million whilst the year to date actual revenue is R16.205 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. It is still in the early stages of the financial year and income will come in line throughout the year.

- **Gains on disposal of PPE**

The budget amount for Gains on disposal of PPE is R1.000 million whilst the year to date budget based on history is R0.417 million whilst the year to date actual revenue is R0.317 million. The reason for this adverse variance is mainly due to the fact that Gains on disposal of PPE forms part of 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 R86.831 million while the monthly actual amounts to R14.860 million. The total adjustment budget is R265.404 million and the year to date budget is R110.585 million which represents an under spending of 21% 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 R97.932 million of which R34.238 million has been spent to date. This represents 34,96% of the budget amount. The adverse variance is due to vacant posts, bonuses that will reflect after period six and year-end processes.

- **Debt Impairment**

The adjustment budget for debt impairment provision is R21.040 million of which R5.548 million has been expended and represents 26,37% of the budget amount. This expenditure only occurs on either a quarterly or annually basis and will be in line at the end of the financial year.

- **Depreciation and Asset Impairment**

The adjustment budget for depreciation and asset impairment is R10.825 million of which R2.706 million expenditure occurred to date and represents 25% of the budget amount. This expenditure only occurs on a quarterly basis and will be in line at the end of each quarter.

- **Finance Charges**

The adjustment budget for finance charges is R5.390 million of which R1.466 million has been expended. This represents 27,2% of the budget amount. Finance charges only occur on specific due dates.

- **Other materials**

The adjustment budget for other materials is R21.117 million of which R7.240 million has been expended and represents 34,29% of the budget amount. Expenditure will come in line throughout the year.

- **Contracted services**

The adjustment budget for contracted services is R19.653 million of which R2.499 million has been expended and represents 12,72% of the budgeted amount. Expenditure will come in line throughout the year.

- **Transfers and Grants**

The adjustment budget for Transfers and Grants is R2.372 million of which R0.720 million has been expended and represents 30,35% of the budgeted amount. Transfers and Grants only occur on specific due dates.

- **Other expenditure**

The adjustment budget for other expenditure is R24.528 million of which R8.379 million has been expended and represents 34,16% of the budgeted amount. Expenditure will come in line throughout the year.

3.2.1.4 Operating Expenditure by Municipal Vote

Municipal Manager

The adjustment budget for Municipal Manager is R6.716 million of which R2.201 million has been expended and represents 33% of the budget amount.

Corporate Services

The adjustment budget for Corporate Services is R32.661 million of which R9.764 million has been expended and represents 30% of the budget amount.

Financial Services

The adjustment budget for Financial Services is R32.178 million of which R13.408 million has been expended and represents 42% of the budget amount.

Engineers Services

The adjustment budget for Engineers Services is R119.361 million of which R40.725 million has been expended and represents 34% of the budget amount.

Community Services

The adjustment budget for Community Services is R74.488 million of which R20.733 million has been expended and represents 28% of the budget amount.

3.2.1.5 Capital Expenditure

The capital spending for the month of November amounts to R1.121 million. The adjustment budget amount for Capital Expenditure is R21.421 million of which R5.122 million has been expended and represents 24% of the budgeted amount.

We have capital commitments that amounts up to R3 150 123,24. Measures were implemented to ensure that the capital budget for 2018/2019 will be spent.

3.2.2 Financial Position

The breakdown of the financial position can be seen below:

3.2.2.1 Current Assets**Cash**

The actual total cash available as at 30 November 2018 amounts to R38 404 947,84

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 R20 086 297,31.

| Breakdown | Prior year Balances | Year to date Balances |
|------------------------------|----------------------|-----------------------|
| Payments received in advance | 1 310 144.95 | 2 192 607.53 |
| Salary control | - | - |
| Trade payables | 9 626 708.74 | 2 147 888.76 |
| Un-identified deposits | 58 475.03 | 101 824.38 |
| Other payables | 28 635.14 | 435 976.64 |
| Unspent conditional grants | 5 281 616.61 | 15 208 000.00 |
| Total | 16 305 580.47 | 20 086 297.31 |

Payments received in advance

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

Trade payables

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

Un-identified deposits

Payments deposited into the municipality's bank account that cannot be identified are receipted in the unidentified deposits suspense account.

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

Other Payables

The other payables account is actually in a credit balance in the general ledger. This comprises out of VAT received that was generated from revenue.

Unspent conditional grants

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

3.2.2.2 Non-current Liabilities

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

3.2.2.3 Liquidity Ratio

| Current ratio | |
|----------------------|---------------------------|
| Total current assets | Total current liabilities |
| 95 442 083.50 | 60 422 166.03 |
| 1.58 | |

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 |
| 34 072 326.74 | 284 155 160.46 |
| 12% | |

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 12%, 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 R31.482 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 - M05 November

| 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 | 36 256 | 2 931 | 16 885 | 15 107 | 1 778 | 12% | 36 256 |
| Service charges | 104 716 | 118 183 | 118 183 | 9 511 | 47 442 | 49 243 | (1 801) | -4% | 118 183 |
| Investment revenue | 4 184 | 3 366 | 3 366 | 243 | 1 355 | 1 403 | (48) | -3% | 3 366 |
| Transfers and subsidies | 57 778 | 49 878 | 55 024 | 758 | 16 205 | 22 927 | (6 722) | -29% | 55 024 |
| Other own revenue | 50 276 | 36 660 | 36 660 | 2 451 | 15 548 | 15 275 | 273 | 2% | 36 660 |
| Total Revenue (excluding capital transfers and contributions) | 252 076 | 244 344 | 249 490 | 15 895 | 97 435 | 103 954 | (6 519) | -6% | 249 490 |
| Employee costs | 80 915 | 97 789 | 97 932 | 6 964 | 34 238 | 40 805 | (6 567) | -16% | 97 932 |
| Remuneration of Councillors | 4 954 | 5 228 | 5 228 | 414 | 2 071 | 2 178 | (108) | -5% | 5 228 |
| Depreciation & asset impairment | 7 474 | 10 825 | 10 825 | – | 2 706 | 4 511 | (1 804) | -40% | 10 825 |
| Finance charges | 6 985 | 5 390 | 5 390 | – | 1 466 | 2 246 | (780) | -35% | 5 390 |
| Materials and bulk purchases | 69 032 | 78 436 | 78 436 | 5 595 | 29 204 | 32 682 | (3 477) | -11% | 78 436 |
| Transfers and subsidies | 1 297 | 2 372 | 2 372 | 288 | 720 | 988 | (268) | -27% | 2 372 |
| Other expenditure | 71 344 | 64 716 | 65 221 | 1 598 | 16 426 | 27 175 | (10 750) | -40% | 65 221 |
| Total Expenditure | 242 001 | 264 756 | 265 404 | 14 860 | 86 831 | 110 585 | (23 754) | -21% | 265 404 |
| Surplus/(Deficit) | 10 075 | (20 412) | (15 914) | 1 036 | 10 604 | (6 631) | 17 234 | -260% | (15 914) |
| Transfers and subsidies - capital (monetary alloc | – | 11 475 | 11 475 | 658 | 4 108 | 4 781 | (673) | -14% | 11 475 |
| Contributions & Contributed assets | – | – | – | – | – | – | – | – | – |
| Surplus/(Deficit) after capital transfers & contributions | 10 075 | (8 937) | (4 438) | 1 693 | 14 712 | (1 849) | 16 561 | -896% | (4 438) |
| Share of surplus/ (deficit) of associate | – | – | – | – | – | – | – | – | – |
| Surplus/ (Deficit) for the year | 10 075 | (8 937) | (4 438) | 1 693 | 14 712 | (1 849) | 16 561 | -896% | (4 438) |
| Capital expenditure & funds sources | | | | | | | | | |
| Capital expenditure | 20 863 | 16 975 | 21 421 | 1 121 | 5 122 | 8 926 | (3 804) | -43% | 16 954 |
| Capital transfers recognised | 17 017 | 11 475 | 15 921 | 658 | 4 108 | 6 634 | (2 526) | -38% | 15 921 |
| Public contributions & donations | – | – | – | – | – | – | – | – | – |
| Borrowing | – | – | – | – | – | – | – | – | – |
| Internally generated funds | 3 845 | 5 500 | 5 500 | 463 | 1 014 | 2 292 | (1 278) | -56% | 5 500 |
| Total sources of capital funds | 20 863 | 16 975 | 21 421 | 1 121 | 5 122 | 8 926 | (3 804) | -43% | 21 421 |
| Financial position | | | | | | | | | |
| Total current assets | 83 663 | 80 064 | 80 064 | | 95 442 | | | | 80 064 |
| Total non current assets | 321 883 | 320 830 | 325 276 | | 314 762 | | | | 325 276 |
| Total current liabilities | 48 993 | 65 544 | 65 492 | | 59 176 | | | | 65 492 |
| Total non current liabilities | 85 863 | 85 220 | 85 220 | | 65 627 | | | | 85 220 |
| Community wealth/Equity | 270 689 | 250 130 | 254 628 | | 285 401 | | | | 254 628 |
| Cash flows | | | | | | | | | |
| Net cash from (used) operating | 21 949 | 11 423 | 10 775 | 156 | 20 163 | 4 490 | (15 674) | -349% | 10 775 |
| Net cash from (used) investing | (18 919) | (15 975) | (20 421) | (1 121) | (40 805) | (8 509) | 32 297 | -380% | (20 421) |
| Net cash from (used) financing | (1 971) | (4 652) | (4 652) | – | (663) | (1 938) | (1 276) | 66% | (4 652) |
| Cash/cash equivalents at the month/year end | 52 786 | 37 964 | 37 964 | – | 31 482 | 46 304 | 14 823 | 32% | 38 488 |
| 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 | 10 639 | 706 | 726 | 556 | 758 | 398 | 2 326 | 11 070 | 27 179 |
| Creditors Age Analysis | | | | | | | | | |
| Total Creditors | 892 | – | – | – | – | – | – | – | 892 |

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

WC034 Swellendam - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M05 November

| 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 | | | | | | | | | |
| Revenue - Functional | | | | | | | | | | |
| Governance and administration | | 89 063 | 87 134 | 87 304 | 4 356 | 37 706 | 36 377 | 1 330 | 4% | 87 304 |
| Executive and council | | 26 724 | 30 409 | 30 552 | 30 | 12 531 | 12 730 | (199) | -2% | 30 552 |
| Finance and administration | | 62 339 | 56 724 | 56 752 | 4 327 | 25 176 | 23 647 | 1 529 | 6% | 56 752 |
| Internal audit | | - | - | - | - | - | - | - | - | - |
| Community and public safety | | 11 672 | 16 272 | 21 247 | 576 | 2 683 | 8 853 | (6 170) | -70% | 21 247 |
| Community and social services | | 5 409 | 5 468 | 5 520 | 452 | 2 259 | 2 300 | (41) | -2% | 5 520 |
| Sport and recreation | | 1 236 | 1 024 | 1 024 | 124 | 417 | 427 | (10) | -2% | 1 024 |
| Public safety | | - | - | - | - | - | - | - | - | - |
| Housing | | 5 027 | 9 780 | 14 704 | - | 7 | 6 126 | (6 120) | -100% | 14 704 |
| Health | | - | - | - | - | - | - | - | - | - |
| Economic and environmental services | | 41 557 | 32 136 | 32 136 | 2 090 | 13 668 | 13 390 | 278 | 2% | 32 136 |
| Planning and development | | 898 | 762 | 762 | 68 | 548 | 318 | 231 | 73% | 762 |
| Road transport | | 40 659 | 31 373 | 31 373 | 2 022 | 13 120 | 13 072 | 48 | 0% | 31 373 |
| Environmental protection | | - | - | - | - | - | - | - | - | - |
| Trading services | | 109 784 | 120 278 | 120 278 | 9 530 | 47 485 | 50 116 | (2 631) | -5% | 120 278 |
| Energy sources | | 72 506 | 80 346 | 80 346 | 6 341 | 31 725 | 33 478 | (1 753) | -5% | 80 346 |
| Water management | | 14 491 | 17 285 | 17 285 | 1 274 | 6 131 | 7 202 | (1 071) | -15% | 17 285 |
| Waste water management | | 14 303 | 14 186 | 14 186 | 1 277 | 6 248 | 5 911 | 337 | 6% | 14 186 |
| Waste management | | 8 484 | 8 461 | 8 461 | 638 | 3 382 | 3 525 | (143) | -4% | 8 461 |
| Other | 4 | - | - | - | - | - | - | - | - | - |
| Total Revenue - Functional | 2 | 252 076 | 255 819 | 260 965 | 16 553 | 101 543 | 108 736 | (7 193) | -7% | 260 965 |
| Expenditure - Functional | | | | | | | | | | |
| Governance and administration | | 65 524 | 79 827 | 79 997 | 4 612 | 28 569 | 33 332 | (4 763) | -14% | 79 997 |
| Executive and council | | 20 470 | 25 754 | 25 896 | 1 084 | 7 291 | 10 790 | (3 499) | -32% | 25 896 |
| Finance and administration | | 44 103 | 52 605 | 52 633 | 3 422 | 20 776 | 21 930 | (1 155) | -5% | 52 633 |
| Internal audit | | 951 | 1 468 | 1 468 | 105 | 503 | 612 | (109) | -18% | 1 468 |
| Community and public safety | | 23 945 | 29 226 | 29 704 | 1 439 | 6 781 | 12 377 | (5 595) | -45% | 29 704 |
| Community and social services | | 8 601 | 6 576 | 6 576 | 483 | 2 335 | 2 740 | (405) | -15% | 6 576 |
| Sport and recreation | | 8 757 | 11 097 | 11 097 | 822 | 3 770 | 4 624 | (854) | -18% | 11 097 |
| Public safety | | - | - | - | - | - | - | - | - | - |
| Housing | | 6 587 | 11 553 | 12 031 | 134 | 676 | 5 013 | (4 337) | -87% | 12 031 |
| Health | | - | - | - | - | - | - | - | - | - |
| Economic and environmental services | | 56 466 | 46 064 | 46 064 | 1 840 | 14 416 | 19 193 | (4 777) | -25% | 46 064 |
| Planning and development | | 2 931 | 5 061 | 5 061 | 269 | 1 285 | 2 109 | (823) | -39% | 5 061 |
| Road transport | | 53 535 | 41 003 | 41 003 | 1 571 | 13 131 | 17 085 | (3 954) | -23% | 41 003 |
| Environmental protection | | - | - | - | - | - | - | - | - | - |
| Trading services | | 95 281 | 108 478 | 108 478 | 6 728 | 36 489 | 45 199 | (8 710) | -19% | 108 478 |
| Energy sources | | 62 801 | 70 532 | 70 532 | 5 017 | 26 195 | 29 388 | (3 193) | -11% | 70 532 |
| Water management | | 10 278 | 10 878 | 10 878 | 528 | 2 921 | 4 533 | (1 612) | -36% | 10 878 |
| Waste water management | | 12 775 | 16 407 | 16 407 | 798 | 4 571 | 6 836 | (2 265) | -33% | 16 407 |
| Waste management | | 9 427 | 10 661 | 10 661 | 385 | 2 802 | 4 442 | (1 640) | -37% | 10 661 |
| Other | | 786 | 1 161 | 1 161 | 241 | 576 | 484 | 92 | 19% | 1 161 |
| Total Expenditure - Functional | 3 | 242 001 | 264 756 | 265 404 | 14 860 | 86 831 | 110 585 | (23 754) | -21% | 265 404 |
| Surplus/ (Deficit) for the year | | 10 075 | (8 937) | (4 438) | 1 693 | 14 712 | (1 849) | 16 561 | -896% | (4 438) |

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) - M05 November

| 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 | 97 | 375 | 518 | 1 | 6 | 216 | (210) | -97.3% | 518 |
| Vote 2 - Corporate Services | | 27 908 | 30 967 | 30 994 | 98 | 13 079 | 12 914 | 165 | 1.3% | 30 994 |
| Vote 3 - Financial Services | | 45 039 | 43 376 | 43 376 | 3 378 | 19 562 | 18 073 | 1 489 | 8.2% | 43 376 |
| Vote 4 - Engineers Service | | 118 299 | 124 966 | 124 966 | 9 762 | 49 472 | 52 069 | (2 598) | -5.0% | 124 966 |
| Vote 5 - Community Services | | 60 733 | 56 137 | 61 112 | 3 314 | 19 425 | 25 463 | (6 038) | -23.7% | 61 112 |
| 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 | 252 076 | 255 819 | 260 965 | 16 553 | 101 543 | 108 736 | (7 193) | -6.6% | 260 965 |
| Expenditure by Vote | | | | | | | | | | |
| Vote 1 - Municipal Manager | 1 | 4 099 | 6 573 | 6 716 | 618 | 2 201 | 2 798 | (597) | -21.3% | 6 716 |
| Vote 2 - Corporate Services | | 30 165 | 32 633 | 32 661 | 1 565 | 9 764 | 13 609 | (3 845) | -28.3% | 32 661 |
| Vote 3 - Financial Services | | 27 386 | 32 178 | 32 178 | 1 907 | 13 408 | 13 407 | 1 | 0.0% | 32 178 |
| Vote 4 - Engineers Service | | 102 249 | 119 361 | 119 361 | 7 677 | 40 725 | 49 734 | (9 009) | -18.1% | 119 361 |
| Vote 5 - Community Services | | 78 102 | 74 011 | 74 488 | 3 091 | 20 733 | 31 037 | (10 303) | -33.2% | 74 488 |
| 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 | 242 001 | 264 756 | 265 404 | 14 860 | 86 831 | 110 585 | (23 754) | -21.5% | 265 404 |
| Surplus/ (Deficit) for the year | 2 | 10 075 | (8 937) | (4 438) | 1 693 | 14 712 | (1 849) | 16 561 | -895.5% | (4 438) |

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 - M05 November

| 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 | | 97 | 375 | 518 | 1 | 6 | 216 | (210) | -97% | 518 |
| 1.1 - Municipal Manager | | 83 | 360 | 503 | - | - | 210 | (210) | -100% | 503 |
| 1.2 - Tourism | | - | - | - | - | - | - | - | - | - |
| 1.3 - Local Economic Development | | - | - | - | - | - | - | - | - | - |
| 1.4 - IDP | | - | - | - | - | - | - | - | - | - |
| 1.5 - Rented Buildings | | 14 | 15 | 15 | 1 | 6 | 6 | (0) | -4% | 15 |
| | | - | - | - | - | - | - | - | - | - |
| | | - | - | - | - | - | - | - | - | - |
| | | - | - | - | - | - | - | - | - | - |
| Vote 2 - Corporate Services | | 27 908 | 30 967 | 30 994 | 98 | 13 079 | 12 914 | 165 | 1% | 30 994 |
| 2.1 - Building Control | | 628 | 577 | 577 | 32 | 384 | 240 | 144 | 60% | 577 |
| 2.2 - Corporate Services | | 369 | - | 27 | - | - | 11 | (11) | -100% | 27 |
| 2.3 - Council General | | 26 641 | 30 049 | 30 049 | 30 | 12 531 | 12 521 | 10 | 0% | 30 049 |
| 2.4 - Commonage | | 1 | 155 | 155 | - | - | 65 | (65) | -100% | 155 |
| 2.5 - Town Planning | | 270 | 186 | 186 | 36 | 164 | 77 | 87 | 112% | 186 |
| | | - | - | - | - | - | - | - | - | - |
| | | - | - | - | - | - | - | - | - | - |
| | | - | - | - | - | - | - | - | - | - |
| Vote 3 - Financial Services | | 45 039 | 43 376 | 43 376 | 3 378 | 19 562 | 18 073 | 1 489 | 8% | 43 376 |
| 3.1 - Financial Services | | 45 039 | 43 376 | 43 376 | 3 378 | 19 562 | 18 073 | 1 489 | 8% | 43 376 |
| 3.2 - Stores | | - | - | - | - | - | - | - | - | - |
| 3.3 - Internal Audit | | - | - | - | - | - | - | - | - | - |
| 3.4 - Human Resources | | - | - | - | - | - | - | - | - | - |
| 3.5 - Information Technology | | - | - | - | - | - | - | - | - | - |
| 3.6 - Supply Chain Management | | - | - | - | - | - | - | - | - | - |
| | | - | - | - | - | - | - | - | - | - |
| | | - | - | - | - | - | - | - | - | - |
| Vote 4 - Engineers Service | | 118 299 | 124 966 | 124 966 | 9 762 | 49 472 | 52 069 | (2 598) | -5% | 124 966 |
| 4.1 - Electricity | | 72 506 | 80 346 | 80 346 | 6 341 | 31 724 | 33 478 | (1 753) | -5% | 80 346 |
| 4.2 - Engineers Services | | 16 917 | 13 078 | 13 078 | 946 | 5 593 | 5 449 | 144 | 3% | 13 078 |
| 4.3 - Main Roads | | 50 | 50 | 50 | - | - | 21 | (21) | -100% | 50 |
| 4.4 - Office Buildings | | - | - | - | - | - | - | - | - | - |
| 4.5 - Sewerage | | 14 275 | 14 165 | 14 165 | 1 199 | 6 020 | 5 902 | 118 | 2% | 14 165 |
| 4.6 - Stormwater | | 28 | 21 | 21 | 1 | 1 | 9 | (7) | -85% | 21 |
| 4.7 - Street Lights | | - | - | - | - | - | - | - | - | - |
| 4.8 - Streets | | 33 | 21 | 21 | 1 | 2 | 9 | (7) | -81% | 21 |
| 4.9 - Water | | 14 491 | 17 285 | 17 285 | 1 274 | 6 131 | 7 202 | (1 071) | -15% | 17 285 |
| 4.10 - Workshop Fleet | | - | - | - | - | - | - | - | - | - |
| | | - | - | - | - | - | - | - | - | - |
| Vote 5 - Community Services | | 60 733 | 56 137 | 61 112 | 3 314 | 19 425 | 25 463 | (6 038) | -24% | 61 112 |
| 5.1 - Caravan Park | | 1 233 | 1 021 | 1 021 | 123 | 417 | 425 | (9) | -2% | 1 021 |
| 5.2 - Cemeteries | | 56 | 57 | 57 | 3 | 26 | 24 | 2 | 8% | 57 |
| 5.3 - Community Services | | 675 | 433 | 433 | 53 | 364 | 180 | 184 | 102% | 433 |
| 5.4 - Library | | 4 678 | 5 079 | 5 131 | 397 | 1 885 | 2 138 | (253) | -12% | 5 131 |
| 5.5 - Parks | | 1 | - | - | - | - | - | - | - | - |
| 5.6 - Pound | | 6 | 16 | 16 | - | 8 | 7 | 1 | 19% | 16 |
| 5.7 - Refuse | | 8 484 | 8 461 | 8 461 | 716 | 3 608 | 3 525 | 82 | 2% | 8 461 |
| 5.8 - Sports and Recreation | | 2 | 3 | 3 | 0 | 1 | 1 | (0) | -29% | 3 |
| 5.9 - Traffic and Licensing | | 40 571 | 31 287 | 31 287 | 2 021 | 13 111 | 13 036 | 74 | 1% | 31 287 |
| 5.10 - Housing | | 5 027 | 9 780 | 14 704 | - | 7 | 6 126 | (6 120) | -100% | 14 704 |
| Total Revenue by Vote | 2 | 252 076 | 255 819 | 260 965 | 16 553 | 101 543 | 108 736 | (7 193) | -7% | 260 965 |

WC034 Swellendam - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - A - M05 November

| 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 | | 4 099 | 6 573 | 6 716 | 618 | 2 201 | 2 798 | (597) | -21% | 6 716 |
| 1.1 - Municipal Manager | | 3 015 | 5 061 | 5 204 | 353 | 1 511 | 2 168 | (657) | -30% | 5 204 |
| 1.2 - Tourism | | 786 | 1 161 | 1 161 | 241 | 576 | 484 | 92 | 19% | 1 161 |
| 1.3 - Local Economic Development | | 11 | 16 | 16 | - | - | 7 | (7) | -100% | 16 |
| 1.4 - IDP | | 285 | 326 | 326 | 25 | 114 | 136 | (22) | -16% | 326 |
| 1.5 - Rented Buildings | | 2 | 10 | 10 | - | - | 4 | (4) | -100% | 10 |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| Vote 2 - Corporate Services | | 30 165 | 32 633 | 32 661 | 1 565 | 9 764 | 13 609 | (3 845) | -28% | 32 661 |
| 2.1 - Building Control | | 22 | 51 | 51 | 0 | 1 | 21 | (20) | -96% | 51 |
| 2.2 - Corporate Services | | 9 903 | 6 876 | 6 903 | 575 | 2 754 | 2 876 | (123) | -4% | 6 903 |
| 2.3 - Council General | | 17 455 | 20 693 | 20 693 | 731 | 5 780 | 8 622 | (2 842) | -33% | 20 693 |
| 2.4 - Commonage | | 172 | 345 | 345 | 16 | 59 | 144 | (85) | -59% | 345 |
| 2.5 - Town Planning | | 2 612 | 4 669 | 4 669 | 244 | 1 170 | 1 945 | (775) | -40% | 4 669 |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| Vote 3 - Financial Services | | 27 386 | 32 178 | 32 178 | 1 907 | 13 408 | 13 407 | 1 | 0% | 32 178 |
| 3.1 - Financial Services | | 19 151 | 21 935 | 21 935 | 1 231 | 9 248 | 9 139 | 108 | 1% | 21 935 |
| 3.2 - Stores | | 419 | 476 | 476 | 34 | 174 | 198 | (25) | -13% | 476 |
| 3.3 - Internal Audit | | 951 | 1 468 | 1 468 | 105 | 503 | 612 | (109) | -18% | 1 468 |
| 3.4 - Human Resources | | 2 788 | 3 500 | 3 500 | 239 | 1 200 | 1 458 | (258) | -18% | 3 500 |
| 3.5 - Information Technology | | 2 227 | 2 528 | 2 528 | 140 | 1 503 | 1 053 | 450 | 43% | 2 528 |
| 3.6 - Supply Chain Management | | 1 850 | 2 271 | 2 271 | 158 | 780 | 946 | (166) | -18% | 2 271 |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| Vote 4 - Engineers Service | | 102 249 | 119 361 | 119 361 | 7 677 | 40 725 | 49 734 | (9 009) | -18% | 119 361 |
| 4.1 - Electricity | | 61 188 | 68 505 | 68 505 | 4 891 | 25 481 | 28 544 | (3 063) | -11% | 68 505 |
| 4.2 - Engineers Services | | 6 289 | 9 560 | 9 560 | 658 | 3 217 | 3 983 | (766) | -19% | 9 560 |
| 4.3 - Main Roads | | 49 | 63 | 63 | - | - | 26 | (26) | -100% | 63 |
| 4.4 - Office Buildings | | 297 | 486 | 486 | 23 | 77 | 203 | (125) | -62% | 486 |
| 4.5 - Sewerage | | 8 061 | 11 087 | 11 087 | 441 | 2 826 | 4 619 | (1 793) | -39% | 11 087 |
| 4.6 - Stormwater | | 4 713 | 5 321 | 5 321 | 357 | 1 745 | 2 217 | (472) | -21% | 5 321 |
| 4.7 - Street Lights | | 1 613 | 1 943 | 1 943 | 126 | 714 | 810 | (96) | -12% | 1 943 |
| 4.8 - Streets | | 8 755 | 10 299 | 10 299 | 596 | 3 342 | 4 291 | (949) | -22% | 10 299 |
| 4.9 - Water | | 10 278 | 10 878 | 10 878 | 528 | 2 921 | 4 533 | (1 612) | -36% | 10 878 |
| 4.10 - Workshop Fleet | | 1 005 | 1 221 | 1 221 | 58 | 402 | 509 | (106) | -21% | 1 221 |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| Vote 5 - Community Services | | 78 102 | 74 011 | 74 488 | 3 091 | 20 733 | 31 037 | (10 303) | -33% | 74 488 |
| 5.1 - Caravan Park | | 1 395 | 1 394 | 1 394 | 106 | 517 | 581 | (64) | -11% | 1 394 |
| 5.2 - Cemeteries | | 93 | 114 | 114 | 14 | 48 | 47 | 0 | 0% | 114 |
| 5.3 - Community Services | | 4 056 | 4 906 | 4 906 | 377 | 1 829 | 2 044 | (216) | -11% | 4 906 |
| 5.4 - Library | | 4 451 | 4 954 | 4 954 | 384 | 1 820 | 2 064 | (244) | -12% | 4 954 |
| 5.5 - Parks | | 7 140 | 9 128 | 9 128 | 683 | 3 150 | 3 803 | (654) | -17% | 9 128 |
| 5.6 - Pound | | 1 | 9 | 9 | 2 | 4 | 4 | 0 | 2% | 9 |
| 5.7 - Refuse | | 9 427 | 10 661 | 10 661 | 385 | 2 802 | 4 442 | (1 640) | -37% | 10 661 |
| 5.8 - Sports and Recreation | | 222 | 575 | 575 | 32 | 103 | 240 | (136) | -57% | 575 |
| 5.9 - Traffic and Licensing | | 44 729 | 30 717 | 30 717 | 974 | 9 785 | 12 799 | (3 013) | -24% | 30 717 |
| 5.10 - Housing | | 6 587 | 11 553 | 12 031 | 134 | 676 | 5 013 | (4 337) | -87% | 12 031 |
| Total Expenditure by Vote | 2 | 242 001 | 264 756 | 265 404 | 14 860 | 86 831 | 110 585 | (23 754) | (0) | 265 404 |
| Surplus/ (Deficit) for the year | 2 | 10 075 | (8 937) | (4 438) | 1 693 | 14 712 | (1 849) | 16 561 | (0) | (4 438) |

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) - M05 November

| 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 | 36 256 | 2 931 | 16 885 | 15 107 | 1 778 | 12% | 36 256 |
| Service charges - electricity revenue | | 69 539 | 78 293 | 78 293 | 6 334 | 31 696 | 32 622 | (927) | -3% | 78 293 |
| Service charges - water revenue | | 13 660 | 17 285 | 17 285 | 1 268 | 6 126 | 7 202 | (1 076) | -15% | 17 285 |
| Service charges - sanitation revenue | | 13 430 | 14 144 | 14 144 | 1 192 | 6 012 | 5 893 | 119 | 2% | 14 144 |
| Service charges - refuse revenue | | 8 088 | 8 461 | 8 461 | 716 | 3 608 | 3 525 | 82 | 2% | 8 461 |
| Service charges - other | | - | - | - | - | - | - | - | - | - |
| Rental of facilities and equipment | | 673 | 525 | 525 | 53 | 356 | 219 | 137 | 63% | 525 |
| Interest earned - external investments | | 4 184 | 3 366 | 3 366 | 243 | 1 355 | 1 403 | (48) | -3% | 3 366 |
| Interest earned - outstanding debtors | | 1 251 | 1 196 | 1 196 | 98 | 413 | 498 | (85) | -17% | 1 196 |
| Dividends received | | - | - | - | - | - | - | - | - | - |
| Fines, penalties and forfeits | | 37 583 | 28 052 | 28 052 | 1 611 | 11 182 | 11 688 | (506) | -4% | 28 052 |
| Licences and permits | | 1 270 | 857 | 857 | 153 | 614 | 357 | 257 | 72% | 857 |
| Agency services | | 1 854 | 1 540 | 1 540 | 146 | 804 | 642 | 162 | 25% | 1 540 |
| Transfers and subsidies | | 57 778 | 49 878 | 55 024 | 758 | 16 205 | 22 927 | (6 722) | -29% | 55 024 |
| Other revenue | | 5 630 | 3 490 | 3 490 | 391 | 1 863 | 1 454 | 409 | 28% | 3 490 |
| Gains on disposal of PPE | | 2 015 | 1 000 | 1 000 | - | 317 | 417 | (100) | -24% | 1 000 |
| Total Revenue (excluding capital transfers and contributions) | | 252 076 | 244 344 | 249 490 | 15 895 | 97 435 | 103 954 | (6 519) | -6% | 249 490 |
| Expenditure By Type | | | | | | | | | | |
| Employee related costs | | 80 915 | 97 789 | 97 932 | 6 964 | 34 238 | 40 805 | (6 567) | -16% | 97 932 |
| Remuneration of councillors | | 4 954 | 5 228 | 5 228 | 414 | 2 071 | 2 178 | (108) | -5% | 5 228 |
| Debt impairment | | 4 339 | 21 040 | 21 040 | - | 5 548 | 8 767 | (3 219) | -37% | 21 040 |
| Depreciation & asset impairment | | 7 474 | 10 825 | 10 825 | - | 2 706 | 4 511 | (1 804) | -40% | 10 825 |
| Finance charges | | 6 985 | 5 390 | 5 390 | - | 1 466 | 2 246 | (780) | -35% | 5 390 |
| Bulk purchases | | 51 602 | 57 319 | 57 319 | 4 208 | 21 965 | 23 883 | (1 918) | -8% | 57 319 |
| Other materials | | 17 430 | 21 117 | 21 117 | 1 387 | 7 240 | 8 799 | (1 559) | -18% | 21 117 |
| Contracted services | | 13 704 | 19 175 | 19 653 | 443 | 2 499 | 8 189 | (5 690) | -69% | 19 653 |
| Transfers and subsidies | | 1 297 | 2 372 | 2 372 | 288 | 720 | 988 | (268) | -27% | 2 372 |
| Other expenditure | | 52 957 | 24 500 | 24 528 | 1 155 | 8 379 | 10 220 | (1 841) | -18% | 24 528 |
| Loss on disposal of PPE | | 345 | - | - | - | - | - | - | - | - |
| Total Expenditure | | 242 001 | 264 756 | 265 404 | 14 860 | 86 831 | 110 585 | (23 754) | -21% | 265 404 |
| Surplus/(Deficit) | | | | | | | | | | |
| Transfers and subsidies - capital (interimary allocations) | | 10 075 | (20 412) | (15 914) | 1 036 | 10 604 | (6 631) | 17 234 | (0) | (15 914) |
| (National / Provincial and District) | | - | 11 475 | 11 475 | 658 | 4 108 | 4 781 | (673) | (0) | 11 475 |
| (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) | | - | - | - | - | - | - | - | - | - |
| Transfers and subsidies - capital (in-kind - all) | | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after capital transfers & contributions | | 10 075 | (8 937) | (4 438) | 1 693 | 14 712 | (1 849) | | | (4 438) |
| Taxation | | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after taxation | | 10 075 | (8 937) | (4 438) | 1 693 | 14 712 | (1 849) | | | (4 438) |
| Attributable to minorities | | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) attributable to municipality | | 10 075 | (8 937) | (4 438) | 1 693 | 14 712 | (1 849) | | | (4 438) |
| Share of surplus/ (deficit) of associate | | - | - | - | - | - | - | - | - | - |
| Surplus/ (Deficit) for the year | | 10 075 | (8 937) | (4 438) | 1 693 | 14 712 | (1 849) | | | (4 438) |

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) - M05 November

| Vote 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 | | | | | | | | | |
| Multi-Year expenditure appropriation | 2 | | | | | | | | | |
| Vote 1 - Municipal Manager | | - | - | - | - | - | - | - | - | - |
| Vote 2 - Corporate Services | | - | - | - | - | - | - | - | - | - |
| Vote 3 - Financial Services | | - | - | - | - | - | - | - | - | - |
| Vote 4 - Engineers Service | | - | - | - | - | - | - | - | - | - |
| Vote 5 - Community Services | | - | - | - | - | - | - | - | - | - |
| Vote 6 - [NAME OF VOTE 6] | | - | - | - | - | - | - | - | - | - |
| Vote 7 - [NAME OF VOTE 7] | | - | - | - | - | - | - | - | - | - |
| Vote 8 - [NAME OF VOTE 8] | | - | - | - | - | - | - | - | - | - |
| Vote 9 - [NAME OF VOTE 9] | | - | - | - | - | - | - | - | - | - |
| Vote 10 - [NAME OF VOTE 10] | | - | - | - | - | - | - | - | - | - |
| Vote 11 - [NAME OF VOTE 11] | | - | - | - | - | - | - | - | - | - |
| Vote 12 - [NAME OF VOTE 12] | | - | - | - | - | - | - | - | - | - |
| Vote 13 - [NAME OF VOTE 13] | | - | - | - | - | - | - | - | - | - |
| Vote 14 - [NAME OF VOTE 14] | | - | - | - | - | - | - | - | - | - |
| Vote 15 - [NAME OF VOTE 15] | | - | - | - | - | - | - | - | - | - |
| Total Capital Multi-year expenditure | 4,7 | - | - | - | - | - | - | - | - | - |
| Single Year expenditure appropriation | 2 | | | | | | | | | |
| Vote 1 - Municipal Manager | | - | 21 | 21 | - | 15 | 9 | 6 | 72% | - |
| Vote 2 - Corporate Services | | 48 | 115 | 115 | 4 | 27 | 48 | (21) | -43% | 115 |
| Vote 3 - Financial Services | | 2 476 | 1 025 | 1 025 | 153 | 159 | 427 | (268) | -63% | 1 025 |
| Vote 4 - Engineers Service | | 13 970 | 14 581 | 14 581 | 679 | 4 424 | 6 075 | (1 651) | -27% | 14 581 |
| Vote 5 - Community Services | | 4 369 | 1 234 | 5 680 | 285 | 496 | 2 366 | (1 870) | -79% | 1 234 |
| Vote 6 - [NAME OF VOTE 6] | | - | - | - | - | - | - | - | - | - |
| Vote 7 - [NAME OF VOTE 7] | | - | - | - | - | - | - | - | - | - |
| Vote 8 - [NAME OF VOTE 8] | | - | - | - | - | - | - | - | - | - |
| Vote 9 - [NAME OF VOTE 9] | | - | - | - | - | - | - | - | - | - |
| Vote 10 - [NAME OF VOTE 10] | | - | - | - | - | - | - | - | - | - |
| Vote 11 - [NAME OF VOTE 11] | | - | - | - | - | - | - | - | - | - |
| Vote 12 - [NAME OF VOTE 12] | | - | - | - | - | - | - | - | - | - |
| Vote 13 - [NAME OF VOTE 13] | | - | - | - | - | - | - | - | - | - |
| Vote 14 - [NAME OF VOTE 14] | | - | - | - | - | - | - | - | - | - |
| Vote 15 - [NAME OF VOTE 15] | | - | - | - | - | - | - | - | - | - |
| Total Capital single-year expenditure | 4 | 20 863 | 16 975 | 21 421 | 1 121 | 5 122 | 8 926 | (3 804) | -43% | 16 954 |
| Total Capital Expenditure | | 20 863 | 16 975 | 21 421 | 1 121 | 5 122 | 8 926 | (3 804) | -43% | 16 954 |
| Capital Expenditure - Functional Classification | | | | | | | | | | |
| Governance and administration | | 2 524 | 1 296 | 1 296 | 157 | 195 | 540 | (345) | -64% | 1 296 |
| Executive and council | | - | 20 | 20 | - | 15 | 8 | 7 | 84% | 20 |
| Finance and administration | | 2 524 | 1 276 | 1 276 | 157 | 180 | 532 | (352) | -66% | 1 276 |
| Internal audit | | - | - | - | - | - | - | - | - | - |
| Community and public safety | | 4 364 | 319 | 4 765 | - | 4 | 1 985 | (1 981) | -100% | 4 765 |
| Community and social services | | 657 | 84 | 84 | - | 4 | 35 | (31) | -88% | 84 |
| Sport and recreation | | 3 707 | 235 | 235 | - | - | 98 | (98) | -100% | 235 |
| Public safety | | - | - | - | - | - | - | - | - | - |
| Housing | | - | - | 4 446 | - | - | 1 853 | (1 853) | -100% | 4 446 |
| Health | | - | - | - | - | - | - | - | - | - |
| Economic and environmental services | | 8 306 | 4 232 | 4 232 | 12 | 3 151 | 1 763 | 1 387 | 79% | 4 232 |
| Planning and development | | - | 95 | 95 | - | 9 | 39 | (30) | -77% | 95 |
| Road transport | | 8 306 | 4 137 | 4 137 | 12 | 3 142 | 1 724 | 1 418 | 82% | 4 137 |
| Environmental protection | | - | - | - | - | - | - | - | - | - |
| Trading services | | 5 670 | 11 129 | 11 129 | 952 | 1 772 | 4 637 | (2 865) | -62% | 11 129 |
| Energy sources | | 291 | 2 005 | 2 005 | - | - | 835 | (835) | -100% | 2 005 |
| Water management | | 4 737 | 6 459 | 6 459 | 668 | 1 293 | 2 691 | (1 398) | -52% | 6 459 |
| Waste water management | | 636 | 2 151 | 2 151 | - | 194 | 896 | (702) | -78% | 2 151 |
| Waste management | | 5 | 515 | 515 | 285 | 285 | 215 | 70 | 33% | 515 |
| Other | | - | - | - | - | - | - | - | - | - |
| Total Capital Expenditure - Functional Classification | 3 | 20 863 | 16 975 | 21 421 | 1 121 | 5 122 | 8 926 | (3 804) | -43% | 21 421 |
| Funded by: | | | | | | | | | | |
| National Government | | 12 654 | 11 475 | 11 475 | 658 | 4 108 | 4 781 | (673) | -14% | 11 475 |
| Provincial Government | | 4 364 | - | 4 446 | - | - | 1 853 | (1 853) | -100% | 4 446 |
| District Municipality | | - | - | - | - | - | - | - | - | - |
| Other transfers and grants | | - | - | - | - | - | - | - | - | - |
| Transfers recognised - capital | | 17 017 | 11 475 | 15 921 | 658 | 4 108 | 6 634 | (2 526) | -38% | 15 921 |
| Public contributions & donations | 5 | - | - | - | - | - | - | - | - | - |
| Borrowing | 6 | - | - | - | - | - | - | - | - | - |
| Internally generated funds | | 3 845 | 5 500 | 5 500 | 463 | 1 014 | 2 292 | (1 278) | -56% | 5 500 |
| Total Capital Funding | | 20 863 | 16 975 | 21 421 | 1 121 | 5 122 | 8 926 | (3 804) | -43% | 21 421 |

4.1.7 Table C6: Monthly Budget Statement – Financial Position

WC034 Swellendam - Table C6 Monthly Budget Statement - Financial Position - M05 November

| 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 | | 52 786 | 37 964 | 37 964 | 31 483 | 37 964 |
| Call investment deposits | | - | - | - | 36 000 | - |
| Consumer debtors | | 17 604 | 8 653 | 8 653 | 4 477 | 8 653 |
| Other debtors | | 1 624 | 21 207 | 21 207 | 12 257 | 21 207 |
| Current portion of long-term receivables | | 38 | - | - | 38 | - |
| Inventory | | 11 612 | 12 240 | 12 240 | 11 188 | 12 240 |
| Total current assets | | 83 663 | 80 064 | 80 064 | 95 442 | 80 064 |
| Non current assets | | | | | | |
| Long-term receivables | | - | - | - | - | - |
| Investments | | - | - | - | - | - |
| Investment property | | 25 073 | 24 470 | 24 470 | 25 051 | 24 470 |
| Investments in Associate | | - | - | - | - | - |
| Property, plant and equipment | | 291 611 | 293 527 | 297 973 | 276 951 | 297 973 |
| Agricultural | | - | - | - | - | - |
| Biological | | - | - | - | - | - |
| Intangible | | 435 | 509 | 509 | 348 | 509 |
| Other non-current assets | | 4 764 | 2 324 | 2 324 | 12 413 | 2 324 |
| Total non current assets | | 321 883 | 320 830 | 325 276 | 314 762 | 325 276 |
| TOTAL ASSETS | | 405 546 | 400 894 | 405 340 | 410 204 | 405 340 |
| LIABILITIES | | | | | | |
| Current liabilities | | | | | | |
| Bank overdraft | | - | - | - | - | - |
| Borrowing | | 3 078 | 1 855 | 1 855 | - | 1 855 |
| Consumer deposits | | 2 245 | 1 632 | 1 632 | 2 368 | 1 632 |
| Trade and other payables | | 16 216 | 35 556 | 35 504 | 20 086 | 35 504 |
| Provisions | | 27 454 | 26 501 | 26 501 | 37 968 | 26 501 |
| Total current liabilities | | 48 993 | 65 544 | 65 492 | 60 422 | 65 492 |
| Non current liabilities | | | | | | |
| Borrowing | | 31 939 | 23 833 | 23 833 | 34 072 | 23 833 |
| Provisions | | 53 923 | 61 387 | 61 387 | 31 555 | 61 387 |
| Total non current liabilities | | 85 863 | 85 220 | 85 220 | 65 627 | 85 220 |
| TOTAL LIABILITIES | | 134 856 | 150 764 | 150 712 | 126 049 | 150 712 |
| NET ASSETS | 2 | 270 689 | 250 130 | 254 628 | 284 155 | 254 628 |
| COMMUNITY WEALTH/EQUITY | | | | | | |
| Accumulated Surplus/(Deficit) | | 258 580 | 245 930 | 250 428 | 272 046 | 250 428 |
| Reserves | | 12 109 | 4 200 | 4 200 | 12 109 | 4 200 |
| TOTAL COMMUNITY WEALTH/EQUITY | 2 | 270 689 | 250 130 | 254 628 | 284 155 | 254 628 |

4.1.8 Table C7: Monthly Budget Statement - Cash Flow

WC034 Swellendam - Table C7 Monthly Budget Statement - Cash Flow - M05 November

| Description | Ref | 2017/18 | | Budget Year 2018/19 | | | | | | |
|---|-----|-----------------|-----------------|---------------------|----------------|-----------------|----------------|-----------------|----------------|--------------------|
| | | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | 1 | | | | | | | | | |
| CASH FLOW FROM OPERATING ACTIVITIES | | | | | | | | | | |
| Receipts | | | | | | | | | | |
| Property rates | | 36 060 | 35 531 | 35 531 | 3 087 | 16 975 | 14 805 | 2 170 | 15% | 35 531 |
| Service charges | | 97 713 | 115 819 | 115 819 | 8 763 | 42 380 | 48 258 | (5 878) | -12% | 115 819 |
| Other revenue | | 23 530 | 12 022 | 12 022 | 2 354 | 9 271 | 5 009 | 4 262 | 85% | 12 022 |
| Government - operating | | 34 466 | 49 878 | 49 878 | 569 | 19 774 | 20 783 | (1 009) | -5% | 49 878 |
| Government - capital | | 17 491 | 11 475 | 11 475 | - | 10 617 | 4 781 | 5 836 | 122% | 11 475 |
| Interest | | 5 177 | 4 538 | 4 538 | 243 | 1 355 | 1 891 | (536) | -28% | 4 538 |
| Dividends | | - | - | - | - | - | - | - | | - |
| Payments | | | | | | | | | | |
| Suppliers and employees | | (184 207) | (210 432) | (211 080) | (14 571) | (78 022) | (87 950) | (9 928) | 11% | (211 080) |
| Finance charges | | (6 985) | (5 038) | (5 038) | - | (1 466) | (2 099) | (633) | 30% | (5 038) |
| Transfers and Grants | | (1 297) | (2 372) | (2 372) | (288) | (720) | (988) | (268) | 27% | (2 372) |
| NET CASH FROM/(USED) OPERATING ACTIVITIES | | 21 949 | 11 423 | 10 775 | 156 | 20 163 | 4 490 | (15 674) | -349% | 10 775 |
| CASH FLOWS FROM INVESTING ACTIVITIES | | | | | | | | | | |
| Receipts | | | | | | | | | | |
| Proceeds on disposal of PPE | | 117 | 1 000 | 1 000 | - | 317 | 417 | (100) | -24% | 1 000 |
| Decrease (increase) in non-current debtors | | - | - | - | - | - | - | - | | - |
| Decrease (increase) other non-current receivables | | - | - | - | - | - | - | - | | - |
| Decrease (increase) in non-current investments | | - | - | - | - | (36 000) | - | (36 000) | #DIV/0! | - |
| Payments | | | | | | | | | | |
| Capital assets | | (19 036) | (16 975) | (21 421) | (1 121) | (5 122) | (8 926) | (3 804) | 43% | (21 421) |
| NET CASH FROM/(USED) INVESTING ACTIVITIES | | (18 919) | (15 975) | (20 421) | (1 121) | (40 805) | (8 509) | 32 297 | -380% | (20 421) |
| CASH FLOWS FROM FINANCING ACTIVITIES | | | | | | | | | | |
| Receipts | | | | | | | | | | |
| Short term loans | | - | - | - | - | - | - | - | | - |
| Borrowing long term/refinancing | | - | - | - | - | - | - | - | | - |
| Increase (decrease) in consumer deposits | | 244 | 92 | 92 | - | - | 39 | (39) | -100% | 92 |
| Payments | | | | | | | | | | |
| Repayment of borrowing | | (2 215) | (4 744) | (4 744) | - | (663) | (1 977) | (1 314) | 66% | (4 744) |
| NET CASH FROM/(USED) FINANCING ACTIVITIES | | (1 971) | (4 652) | (4 652) | - | (663) | (1 938) | (1 276) | 66% | (4 652) |
| NET INCREASE/ (DECREASE) IN CASH HELD | | 1 059 | (9 204) | (14 298) | (965) | (21 305) | (5 957) | | | (14 298) |
| Cash/cash equivalents at beginning: | | 51 728 | 47 168 | 52 262 | | 52 786 | 52 262 | | | 52 786 |
| Cash/cash equivalents at month/year end: | | 52 786 | 37 964 | 37 964 | | 31 482 | 46 304 | | | 38 488 |

PART 2 – SUPPORTING DOCUMENTATION

Section 5–Debtors' analysis

5.1 Supporting table SC3

WC034 Swellendam - Supporting Table SC3 Monthly Budget Statement - aged debtors - M05 November

| 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 | 8 | 2 | 11 | 5 | 17 | 3 | 42 | 1 067 | 1 155 | 1 134 | - | - |
| Trade and Other Receivables from Exchange Transactions - Electricity | 1300 | 4 622 | 65 | 52 | 24 | 57 | 18 | 152 | 871 | 5 862 | 1 123 | - | - |
| Receivables from Non-exchange Transactions - Property Rates | 1400 | 5 031 | 291 | 244 | 261 | 233 | 146 | 732 | 2 615 | 9 553 | 3 987 | - | - |
| Receivables from Exchange Transactions - Waste Water Management | 1500 | 1 803 | 173 | 187 | 119 | 177 | 89 | 560 | 1 779 | 4 886 | 2 723 | - | - |
| Receivables from Exchange Transactions - Waste Management | 1600 | 1 085 | 106 | 109 | 69 | 116 | 53 | 349 | 1 108 | 2 994 | 1 694 | - | - |
| Receivables from Exchange Transactions - Property Rental Debtors | 1700 | 87 | 3 | 2 | 3 | 1 | 1 | 4 | 51 | 152 | 60 | - | - |
| Interest on Arrear Debtor Accounts | 1810 | 29 | 28 | 60 | 33 | 96 | 27 | 251 | 2 540 | 3 065 | 2 947 | - | - |
| Recoverable unauthorised, irregular, fruitless and wasteful expenditure | 1820 | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | 1900 | (2 027) | 38 | 61 | 42 | 62 | 62 | 236 | 1 038 | (489) | 1 440 | - | - |
| Total By Income Source | 2000 | 10 639 | 706 | 726 | 556 | 758 | 398 | 2 326 | 11 070 | 27 179 | 15 108 | - | - |
| 2017/18 - totals only | | | | | | | | | | | | | |
| Debtors Age Analysis By Customer Group | | | | | | | | | | | | | |
| Organs of State | 2200 | 391 | 2 | 1 | 96 | 96 | 96 | 96 | 96 | 873 | 479 | - | - |
| Commercial | 2300 | 3 545 | 68 | 29 | 25 | 24 | 15 | 63 | 509 | 4 279 | 637 | - | - |
| Households | 2400 | 6 057 | 559 | 618 | 376 | 696 | 342 | 2 083 | 8 683 | 19 414 | 12 179 | - | - |
| Other | 2500 | 646 | 76 | 78 | 59 | (58) | (54) | 84 | 1 782 | 2 613 | 1 813 | - | - |
| Total By Customer Group | 2600 | 10 639 | 706 | 726 | 556 | 758 | 398 | 2 326 | 11 070 | 27 179 | 15 108 | - | - |

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 - M05 November

| 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 | | |
| R thousands | | | | | | | | | | | |
| Creditors Age Analysis By Customer Type | | | | | | | | | | | |
| Bulk Electricity | 0100 | - | - | - | - | - | - | - | - | - | - |
| Bulk Water | 0200 | - | - | - | - | - | - | - | - | - | - |
| PAYE deductions | 0300 | - | - | - | - | - | - | - | - | - | - |
| VAT (output less input) | 0400 | - | - | - | - | - | - | - | - | - | - |
| Pensions / Retirement deductions | 0500 | - | - | - | - | - | - | - | - | - | - |
| Loan repayments | 0600 | - | - | - | - | - | - | - | - | - | - |
| Trade Creditors | 0700 | 892 | - | - | - | - | - | - | - | - | 892 |
| Auditor General | 0800 | - | - | - | - | - | - | - | - | - | - |
| Other | 0900 | - | - | - | - | - | - | - | - | - | - |
| Total By Customer Type | 1000 | 892 | - | - | - | - | - | - | - | - | 892 |

Section 7–Investment portfolio analysis

7.1 Supporting table SC5

WC034 Swellendam - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M05 November

| 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 | | | | | 64 | | | | 12 000 |
| Standard Bank | | | | | 64 | | | | 12 000 |
| Nedbank | | | | | 63 | | | | 12 000 |
| Municipality sub-total | | | | | 191 | | - | - | 36 000 |
| Entities | | | | | | | | | |
| | | | | | | | | | |
| Entities sub-total | | | | | - | | - | - | - |
| TOTAL INVESTMENTS AND INTEREST | 2 | | | | 191 | | - | - | 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 - M05 November | | | | | | | | | | |
|--|-----|-----------------|---------------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|
| 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: | | | | | | | | | | |
| Operating Transfers and Grants | | | | | | | | | | |
| National Government: | | 29 695 | 34 332 | 34 332 | 569 | 16 334 | 14 305 | 2 029 | 14.2% | 34 332 |
| Local Government Equitable Share | | 26 201 | 29 001 | 29 001 | – | 12 084 | 12 084 | 0 | 0.0% | 29 001 |
| Integrated National Electrification Programme | | – | 246 | 246 | – | 261 | 102 | 159 | 155.0% | 246 |
| Finance Management | | 1 700 | 1 770 | 1 770 | – | 1 770 | 738 | 1 033 | 140.0% | 1 770 |
| EPWP Incentive | | 1 291 | 1 266 | 1 266 | 569 | 887 | 528 | 360 | 68.2% | 1 266 |
| Municipal Systems Improvement | | – | – | – | – | – | – | – | – | – |
| Municipal Infrastructure Grant (MIG) | 3 | 503 | 2 050 | 2 050 | – | 1 332 | 854 | 478 | 56.0% | 2 050 |
| Other transfers and grants [insert description] | | – | – | – | – | – | – | – | – | – |
| Provincial Government: | | 10 592 | 15 546 | 20 692 | – | 3 440 | 8 622 | (5 182) | -60.1% | 15 546 |
| Thuong services | | – | – | – | – | – | – | – | – | – |
| Library Service Conditional Grant | | – | – | – | – | – | – | – | – | – |
| Financial management capacity | | – | – | – | – | – | – | – | – | – |
| Housing | | – | – | – | – | – | – | – | – | – |
| Capacity Building | | 43 | 360 | 437 | – | – | 182 | (182) | -100.0% | 360 |
| Replacement funding Library | | 4 623 | 5 026 | 5 078 | – | 3 350 | 2 116 | 1 234 | 58.3% | 5 026 |
| SETA | | 369 | – | 27 | – | 90 | 11 | 79 | 690.2% | – |
| Internship Grant | | 40 | – | – | – | – | – | – | – | – |
| WESGRO | | 110 | – | – | – | – | – | – | – | – |
| mSCOA Grant | | 330 | 330 | 330 | – | – | 138 | (138) | -100.0% | 330 |
| Maintenance of Main Roads | | 50 | 50 | 50 | – | – | 21 | (21) | -100.0% | 50 |
| Electricity Master Plan Grant | | – | – | – | – | – | – | – | – | – |
| FINANCIAL MANAGEMENT SUPPORT GRANT | | – | – | – | – | – | – | – | – | – |
| Economic Development Plan | | – | – | – | – | – | – | – | – | – |
| Prov IDP Grant | | – | – | – | – | – | – | – | – | – |
| Municipal Infrastructure support | | – | – | – | – | – | – | – | – | – |
| Human Settlements Development Grant | 4 | 5 027 | 9 780 | 14 704 | – | – | 6 126 | (6 126) | -100.0% | 9 780 |
| Graduate Grant | | – | – | 66 | – | – | 28 | (28) | -100.0% | – |
| Other transfers and grants [insert description] | | – | – | – | – | – | – | – | – | – |
| District Municipality: | | – | – | – | – | – | – | – | – | – |
| [insert description] | | – | – | – | – | – | – | – | – | – |
| Other grant providers: | | – | – | – | – | – | – | – | – | – |
| Masabanane Projects | | – | – | – | – | – | – | – | – | – |
| Wesgro | | – | – | – | – | – | – | – | – | – |
| Other grant providers [insert description] | | – | – | – | – | – | – | – | – | – |
| Total Operating Transfers and Grants | 5 | 40 287 | 49 878 | 55 024 | 569 | 19 774 | 22 927 | (3 153) | -13.8% | 49 878 |
| Capital Transfers and Grants | | | | | | | | | | |
| National Government: | | 17 409 | 11 475 | 11 475 | – | 10 617 | 4 781 | 5 836 | 122.0% | 11 475 |
| Municipal Infrastructure Grant (MIG) | | 15 091 | 9 736 | 9 736 | – | 8 878 | 4 057 | 4 821 | 118.8% | 9 736 |
| INEP | | 2 318 | 1 739 | 1 739 | – | 1 739 | 725 | 1 014 | 140.0% | 1 739 |
| Human Settlement | | – | – | – | – | – | – | – | – | – |
| Other capital transfers [insert description] | | – | – | – | – | – | – | – | – | – |
| Provincial Government: | | 82 | – | – | – | – | – | – | – | – |
| Social Fund Plan | | – | – | – | – | – | – | – | – | – |
| Multi Purpose Sentrum | | – | – | – | – | – | – | – | – | – |
| Library Services-conditional grant | | – | – | – | – | – | – | – | – | – |
| Financial Management Support Grant | | – | – | – | – | – | – | – | – | – |
| Prov IDP Grant | | – | – | – | – | – | – | – | – | – |
| WESGRO | | 82 | – | – | – | – | – | – | – | – |
| Human Settlement Development | | – | – | – | – | – | – | – | – | – |
| District Municipality: | | – | – | – | – | – | – | – | – | – |
| [insert description] | | – | – | – | – | – | – | – | – | – |
| Other grant providers: | | – | – | – | – | – | – | – | – | – |
| [insert description] | | – | – | – | – | – | – | – | – | – |
| Other grant providers [insert description] | | – | – | – | – | – | – | – | – | – |
| Total Capital Transfers and Grants | 5 | 17 491 | 11 475 | 11 475 | – | 10 617 | 4 781 | 5 836 | 122.0% | 11 475 |
| TOTAL RECEIPTS OF TRANSFERS & GRANTS | 5 | 57 778 | 61 354 | 66 500 | 569 | 30 391 | 27 708 | 2 683 | 9.7% | 61 354 |

8.2 Supporting table SC7 (1) – Grant expenditure

WC034 Swellendam - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M05 November

| 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 | | | | | | | | | | |
| EXPENDITURE | | | | | | | | | | |
| Operating expenditure of Transfers and Grants | | | | | | | | | | |
| National Government: | | 29 695 | 34 332 | 34 332 | 2 951 | 14 193 | 14 305 | (112) | -0.8% | 34 332 |
| Local Government Equitable Share | | 26 201 | 29 001 | 29 001 | 2 417 | 12 085 | 12 084 | 1 | 0.0% | 29 001 |
| Integrated National Electrification Programme | | - | 246 | 246 | - | - | 102 | (102) | -100.0% | 246 |
| Finance Management | | 1 700 | 1 770 | 1 770 | 77 | 780 | 738 | 43 | 5.8% | 1 770 |
| EPWP Incentive | | 1 291 | 1 266 | 1 266 | 140 | 614 | 528 | 87 | 16.4% | 1 266 |
| Municipal Systems Improvement | | - | - | - | - | - | - | - | - | - |
| Municipal Infrastructure Grant (MIG) | | 503 | 2 050 | 2 050 | 317 | 714 | 854 | (140) | -16.4% | 2 050 |
| Other transfers and grants [insert description] | | - | - | - | - | - | - | - | - | - |
| Provincial Government: | | 10 592 | 15 546 | 15 546 | 393 | 1 995 | 6 478 | (4 483) | -69.2% | 15 546 |
| Thuong services | | - | - | - | - | - | - | - | - | - |
| Capacity Building | | 43 | 360 | 360 | - | - | 150 | (150) | -100.0% | 360 |
| Housing | | - | - | - | - | - | - | - | - | - |
| Capacity Building | | - | - | - | - | - | - | - | - | - |
| Economic Development Plan | | - | - | - | - | - | - | - | - | - |
| Replacement funding Library | | 4 623 | 5 026 | 5 026 | 393 | 1 857 | 2 094 | (237) | -11.3% | 5 026 |
| Library Services-conditional grant | | - | - | - | - | - | - | - | - | - |
| Prov IDP Grant | | - | - | - | - | - | - | - | - | - |
| Internship Grant | | 40 | - | - | - | - | - | - | - | - |
| Maintenance of Main Roads | | 50 | 50 | 50 | - | - | 21 | (21) | -100.0% | 50 |
| Municipal Infrastructure support | | - | - | - | - | - | - | - | - | - |
| Electricity Master Plan Grant | | - | - | - | - | - | - | - | - | - |
| Human Settlements Development Grant | | 5 027 | 9 780 | 9 780 | - | - | 4 075 | (4 075) | -100.0% | 9 780 |
| Seta | | 369 | - | - | - | 138 | - | 138 | #DIV/0! | - |
| WESGRO | | 110 | - | - | - | - | - | - | - | - |
| mSCOA Grant | | 330 | 330 | 330 | - | - | 138 | (138) | -100.0% | 330 |
| FINANCIAL MANAGEMENT SUPPORT GRANT | | - | - | - | - | - | - | - | - | - |
| Other transfers and grants [insert description] | | - | - | - | - | - | - | - | - | - |
| District Municipality: | | - | - | - | - | - | - | - | - | - |
| [insert description] | | - | - | - | - | - | - | - | - | - |
| Other grant providers: | | - | - | - | - | - | - | - | - | - |
| Masabane Projects | | - | - | - | - | - | - | - | - | - |
| Wesgro | | - | - | - | - | - | - | - | - | - |
| Total operating expenditure of Transfers and Grants: | | 40 287 | 49 878 | 49 878 | 3 344 | 16 188 | 20 783 | (4 595) | -22.1% | 49 878 |
| Capital expenditure of Transfers and Grants | | | | | | | | | | |
| National Government: | | 17 409 | 11 475 | 11 475 | 657 | 4 108 | 4 781 | (673) | -14.1% | - |
| Municipal Infrastructure Grant (MIG) | | 15 091 | 9 736 | 9 736 | 657 | 4 108 | 4 057 | 51 | 1.3% | - |
| INEP | | 2 318 | 1 739 | 1 739 | - | - | 725 | (725) | -100.0% | - |
| Human Settlement | | - | - | - | - | - | - | - | - | - |
| Other capital transfers [insert description] | | - | - | - | - | - | - | - | - | - |
| Provincial Government: | | 82 | - | - | - | - | - | - | - | - |
| Social Fund Plan | | - | - | - | - | - | - | - | - | - |
| Multi Purpose Sentrum | | - | - | - | - | - | - | - | - | - |
| Library Services-conditional grant | | - | - | - | - | - | - | - | - | - |
| Financial Management Support Grant | | - | - | - | - | - | - | - | - | - |
| Prov IDP Grant | | - | - | - | - | - | - | - | - | - |
| Human Settlement | | - | - | - | - | - | - | - | - | - |
| WESGRO | | 82 | - | - | - | - | - | - | - | - |
| District Municipality: | | - | - | - | - | - | - | - | - | - |
| Other grant providers: | | - | - | - | - | - | - | - | - | - |
| Total capital expenditure of Transfers and Grants | | 17 491 | 11 475 | 11 475 | 657 | 4 108 | 4 781 | (673) | -14.1% | - |
| TOTAL EXPENDITURE OF TRANSFERS AND GRANTS | | 57 778 | 61 354 | 61 354 | 4 001 | 20 296 | 25 564 | (5 268) | -20.6% | 49 878 |

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

WC034 Swellendam - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M05 November

| Description | Ref | Budget Year 2018/19 | | | | |
|---|-----|---------------------------|----------------|---------------|--------------|----------------|
| | | Approved Rollover 2017/18 | Monthly actual | YearTD actual | YTD variance | YTD variance % |
| R thousands | | | | | | |
| EXPENDITURE | | | | | | |
| Operating expenditure of Approved Roll-overs | | | | | | |
| National Government: | | - | - | - | - | |
| Local Government Equitable Share | | - | - | - | - | |
| Integrated National Electrification Programme | | - | - | - | - | |
| Finance Management | | - | - | - | - | |
| EPWP Incentive | | - | - | - | - | |
| Municipal Systems Improvement | | - | - | - | - | |
| Municipal Infrastructure Grant (MIG) | | - | - | - | - | |
| Other transfers and grants [insert description] | | - | - | - | - | |
| Provincial Government: | | 5 146 | - | 34 | - | |
| Thuong services | | - | - | - | - | |
| Financial management capacity | | - | - | - | - | |
| Housing | | - | - | - | - | |
| Financial management capacity | | - | - | - | - | |
| Economic Development Plan | | - | - | - | - | |
| Replacement funding Library | | 52 | - | - | - | |
| Library Services-conditional grant | | - | - | - | - | |
| Capacity Building | | 77 | - | - | - | |
| Graduate Grant | | 66 | - | - | - | |
| Municipal Infrastructure support | | - | - | - | - | |
| Electricity Master Plan Grant | | - | - | - | - | |
| Human Settlements Development Grant | | 4 924 | - | 7 | - | |
| SETA | | 27 | - | 27 | - | |
| FINANCIAL MANAGEMENT SUPPORT GRANT | | - | - | - | - | |
| Other transfers and grants [insert description] | | - | - | - | - | |
| District Municipality: | | - | - | - | - | |
| [insert description] | | - | - | - | - | |
| Other grant providers: | | - | - | - | - | |
| Masababane Projects | | - | - | - | - | |
| Wesgro | | - | - | - | - | |
| Masababane 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 | | - | - | - | - | |
| 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 - M05 November

| 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 | – | – | 17 433 | – | | |
| January | 564 | 499 | 499 | – | – | 17 932 | – | | |
| February | 853 | 499 | 499 | – | – | 18 431 | – | | |
| March | 1 443 | 499 | 499 | – | – | 18 931 | – | | |
| April | 1 570 | 499 | 499 | – | – | 19 430 | – | | |
| May | 2 422 | 499 | 499 | – | – | 19 930 | – | | |
| June | 6 644 | 499 | 1 492 | – | – | 21 421 | – | | |
| Total Capital expenditure | 20 863 | 16 975 | 21 421 | 5 122 | | | | | |