

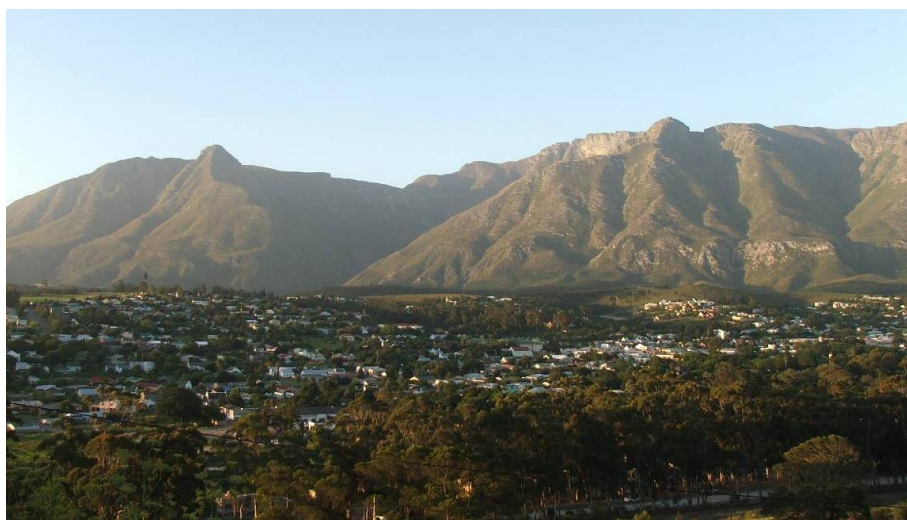
# SWELLENDAM MUNICIPALITY



## 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 February 2009.

# Monthly Budget Statement November 2020



## Table of Contents

<a href="#">Glossary</a> .....	3
<a href="#">PART 1 - IN-YEAR REPORT</a> .....	5
<a href="#">Section 1 - Mayor's Report</a> .....	5
<a href="#">Section 2 - Resolutions</a> .....	6
<a href="#">Section 3 - Executive Summary</a> .....	7
<a href="#">Section 4 - In-year budget statement tables</a> .....	17
<a href="#">PART 2 - SUPPORTING DOCUMENTATION</a> .....	23
<a href="#">Section 5 - Debtors' analysis</a> .....	24
<a href="#">Section 6 - Creditors' analysis</a> .....	28
<a href="#">Section 7 - Investment portfolio analysis</a> .....	29
<a href="#">Section 8 - Allocation and grant receipts and expenditure</a> .....	26
<a href="#">Section 9 - Capital programme performance</a> .....	33

## Glossary

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

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

**Budget** - The financial plan of the Swellendam Municipality.

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

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

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

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

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

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

**GFS** - Government Finance Statistics. An internationally recognised classification system that facilitates a 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 2020 in-year report is:**

RESOLVED

(a) That the council take note of contents in the in-year monthly report for November 2020 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 “2019/20 audited outcome” columns still reflects the amounts as per the 2019/20 pre-audited figures up to date. The Annual Financial Statements for 2019/20 has been finalised. Finalisation of the audit of the AFS will influence the “audited outcome” figures and the opening balances for 2019/20. This will happen after the audit report is finalised for 2019/20 in February 2021. Due to COVID-19 this process has been extended with 3 months.

### 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.

		<b>Capital</b>	<b>Operating</b>	<b>Operating</b>
		<b>Expenditure</b>	<b>Income</b>	<b>Expenditure</b>
		<b>R'000</b>	<b>R'000</b>	<b>R'000</b>
Original Budget		22 124	297 668	322 891
Adjustment Budget		35 854	306 161	326 893
Plan to Date (SDBIP)		4 722	139 132	115 690
Actual		3 234	108 744	95 513

**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 R16.912 million. The year to date revenue is R108.744 million. Refer to table C4 for more detail.

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

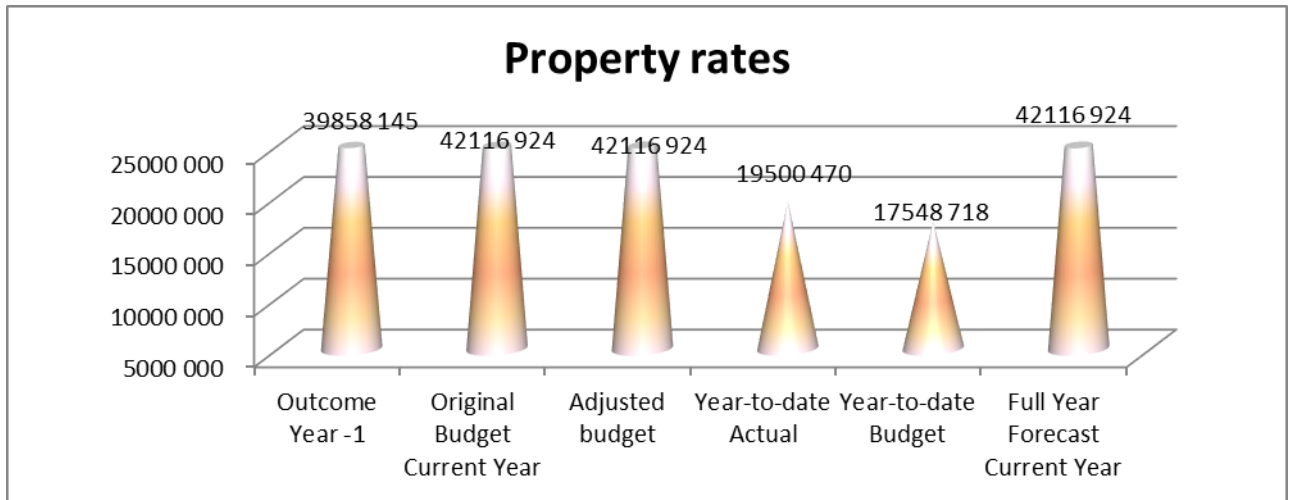


Figure 1 - Property rates

The property rates are levied on a monthly basis, except for state departments which are levied on a yearly basis. The amount raised as reflected for the actual year to date represents 46,30% of the budget amount.

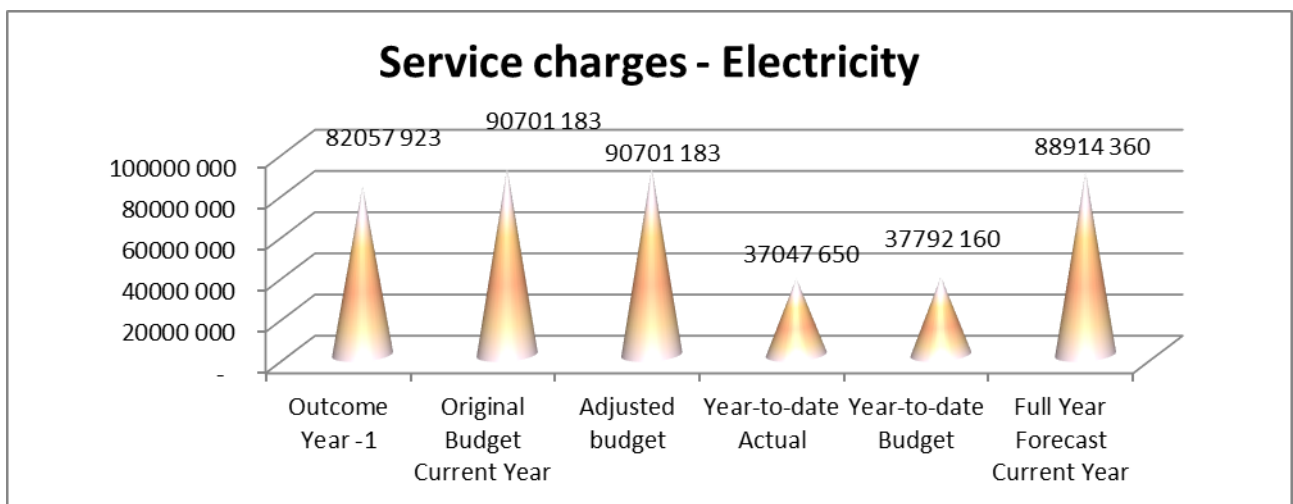


Figure 2 - Electricity service charges



The electricity amount raised as reflected for the actual year to date represents 40,85% of the budget amount.

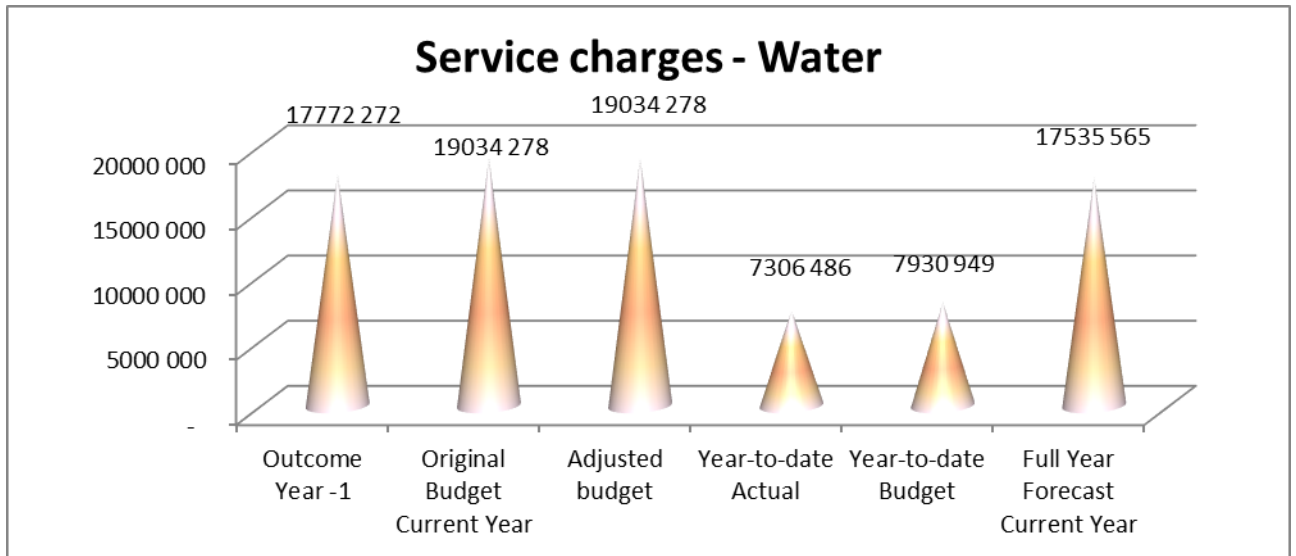


Figure 3 - Water service charges

The water amount raised as reflected for the actual year to date represents 38,39% of the budget amount. We are approaching the summer season and it will have an impact on the water consumption.

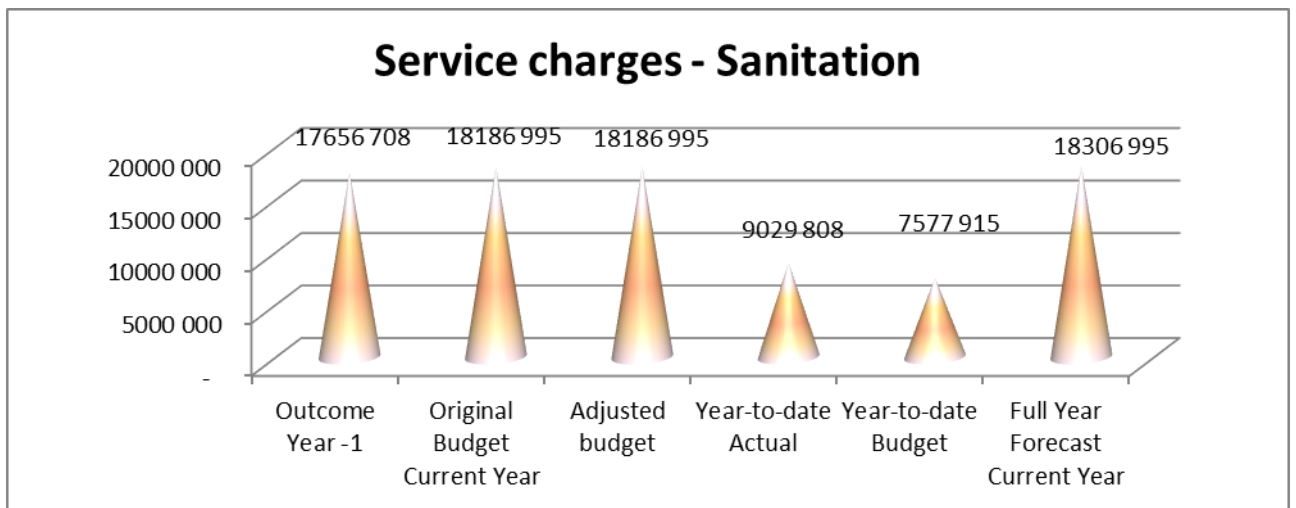


Figure 4 - Sanitation service charges

The sanitation amount raised as reflected for the actual year to date represents 49,65% of the budget amount. The sanitation levies are a very stable stream of accruals. The budget will be increased with the February 2021 adjustment budget. Included in the year to date actual is ad-hoc billing amounts, which could not be determined beforehand.

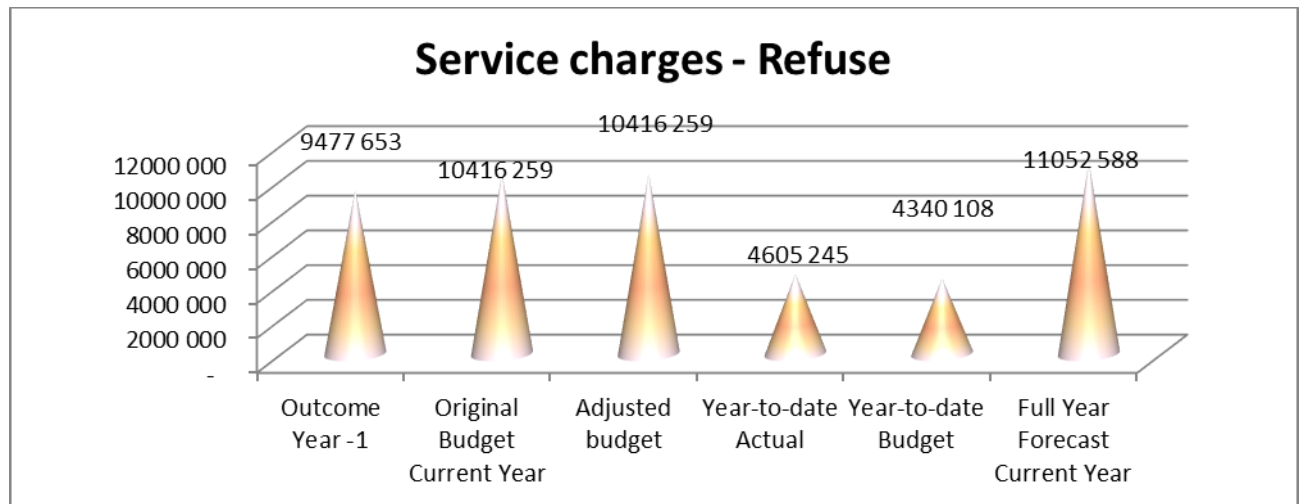


Figure 5 - Refuse removal service charges

The refuse amount raised as reflected for the actual year to date represents 44,21% 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:

- **Interest earned - external investments**

The budget amount for Interest earned - external investments is R4.715 million, whilst the year to date budget based on history is R1.886 million, whilst the year to date actual revenue is R1.308 million. This represents 27,74% of the budget amount. The reason for this adverse variance is mainly due to the fact that the majority of new investments was made at the end of July 2020 and furthermore the COVID-19 pandemic currently has a negative impact on interest rates.

- **Fines, penalties and forfeits**

The budget amount for fines, penalties and forfeits is R47.055 million, whilst the year to date budget based on history is R19.763 million, whilst the year to date actual revenue is R5.693 million. This represents 12,09% 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. The budget will also be decreased with the February 2021 adjustment budget.

- **Licences and permits**

The budget amount for licences and permits is R1.440 million, whilst the year to date budget based on history is R0.610 million, whilst the year to date actual revenue is R0.546 million. This represents 37,92% 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 and extension was granted on renewal of licenses. The inter-provincial travel ban was only lifted when the country went into alert level 2 on 17 August 2020. Income will come in line throughout the year.

- **Transfers and subsidies**

The budget amount for transfers and subsidies is R63.765 million, whilst the year to date budget based on history is R37.015 million, whilst the year to date actual revenue is R19.849 million. This represents 31,13% of the budget amount. The reason for this adverse variance is mainly due to the fact that the revenue will come in line throughout the financial year, as the expenditure for the grants are recognised.

### **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 R95.513 million, while the monthly actual amounts to R18.322 million. The total budget is R326.893 million and the year to date budget is R115.690 million which represents an under spending of 17% for the year to date.

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

- **Debt impairment**

The budget for debt impairment provision is R36.921 million of which R3.744 million has been expended and represents 10.14% expenditure which has occurred till date. As it is uncertain whether debt will be written off at this

stage; this decision will be made by council during the year. The provision for 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 R6.097 million of which R1.313 million has been expended and represents 21,54% of the budget amount. Finance charges only occur on specific due dates, as well as expenditure that will be allocated during the financial year end processes.

- **Bulk purchases**

The budget for bulk purchases is R72.733 million of which R25.732 million has been expended and represents 35,38% of the budget amount. Expenditure will come in line during the year. Furthermore, invoices for bulk purchases for May and June will both reflect in June 2021.

- **Contracted services**

The budget for contracted services R36.879 million of which R5.981 million has been expended and represents 16,22% of the budget amount. Expenditure will come in line during the year.

- **Transfers and subsidies**

The budget for transfers and subsidies is R0.786 million of which R0.167 million has been expended and represents 21,25% of the budget amount. Expenditure will come in line during the year and the transfers and grants only occur on specific due dates.

- **Other expenditure**

The budget for other expenditure is R26.256 million of which R8.694 million has been expended and represents 33,11% of the budget amount. Expenditure will come in line during the year.

### **3.2.1.4 Operating expenditure by municipal vote**

#### **Municipal Manager**

The budget for Municipal Manager is R11.121 million of which R3.519 million has been expended and represents 32% of the budget amount.

**Corporate services**

The budget for Corporate Services is R42.160 million of which R11.257 million has been expended and represents 27% of the budget amount.

**Financial services**

The budget for Financial Services is R29.997 million of which R11.331 million has been expended and represents 38% of the budget amount.

**Engineers services**

The budget for Engineers Services is R147.187 million of which R50.147 million has been expended and represents 34% of the budget amount.

**Community services**

The budget for Community Services is R96.428 million of which R19.260 million has been expended and represents 20% of the budget amount.

**3.2.1.5 Capital expenditure**

The capital spending for the month of November amounts to R0.906 million. The budget amount for Capital Expenditure is R35.854 million of which R3.234 million has been expended to date. This represents 9.02% of the budgeted amount.

We have capital commitments that amounts up to R5 084 989,62. Measures were implemented to ensure that the capital budget for 2020/2021 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 2020 amounts to R45 094 118,10.

**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 R31 850 447.93

<b>Breakdown</b>	<b>Prior year Balances</b>	<b>Year to date Balances</b>
Payments received in advance	1 681 889.51	1 628 061.41
Salary control	-	-
Trade payables	25 469 553.66	1 253 588.46
Un-identified deposits	126 964.26	154 168.14
Other payables	1 589 023.20	4 645 607.05
Unspent conditional grants	13 863 146.22	24 169 022.87
<b>Total</b>	<b>42 730 576.85</b>	<b>31 850 447.93</b>

***Payments received in advance***

This is due to payments made by accountholders 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 consumer 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**

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

**3.2.2.2 Non-current liabilities**

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

**3.2.2.3 Liquidity ratio**

<b>Current ratio</b>	
Total current assets	Total current liabilities
119 366 180	49 600 815
2.41	

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**

<b>Gearing ratio</b>	
Borrowing	Net Assets
24 584 507	351 746 469
7%	

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 7%, 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 R87.516 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	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
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	39 858	42 117	42 117	3 332	19 500	18 954	547	3%	42 117
Service charges	126 965	138 339	138 339	11 251	57 989	58 011	(22)	-0%	138 339
Investment revenue	5 240	4 715	4 715	211	1 308	1 886	(578)	-31%	4 715
Transfers and subsidies	43 908	55 272	63 765	1 248	19 849	37 015	(17 166)	-46%	63 765
Other own revenue	38 194	57 226	57 226	870	10 097	23 266	(13 170)	-57%	57 226
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>254 164</b>	<b>297 668</b>	<b>306 161</b>	<b>16 912</b>	<b>108 744</b>	<b>139 132</b>	<b>(30 388)</b>	<b>-22%</b>	<b>306 161</b>
Employee costs	97 691	115 621	116 200	8 060	39 898	43 019	(3 121)	-7%	116 200
Remuneration of Councillors	5 292	5 638	5 638	445	2 223	2 255	(32)	-1%	5 638
Depreciation & asset impairment	10 150	11 419	11 419	(2)	2 855	2 855	(0)	-0%	11 419
Finance charges	4 867	6 097	6 097	-	1 313	1 541	(228)	-15%	6 097
Materials and bulk purchases	72 358	86 065	86 697	5 741	30 638	33 709	(3 070)	-9%	86 697
Transfers and subsidies	847	160	786	20	167	315	(148)	-47%	786
Other expenditure	67 944	97 890	100 056	4 058	18 419	31 996	(13 577)	-42%	100 056
<b>Total Expenditure</b>	<b>259 149</b>	<b>322 891</b>	<b>326 893</b>	<b>18 322</b>	<b>95 513</b>	<b>115 690</b>	<b>(20 177)</b>	<b>-17%</b>	<b>326 893</b>
<b>Surplus/(Deficit)</b>	<b>(4 985)</b>	<b>(25 223)</b>	<b>(20 732)</b>	<b>(1 409)</b>	<b>13 230</b>	<b>23 442</b>	<b>(10 212)</b>	<b>-44%</b>	<b>(20 732)</b>
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	50 934	16 124	29 697	666	2 791	4 884	###	-43%	29 697
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) & Transfers and	-	-	-	-	-	-	###	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>45 949</b>	<b>(9 099)</b>	<b>8 965</b>	<b>(744)</b>	<b>16 022</b>	<b>28 327</b>	<b>(12 305)</b>	<b>-43%</b>	<b>8 965</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>45 949</b>	<b>(9 099)</b>	<b>8 965</b>	<b>(744)</b>	<b>16 022</b>	<b>28 327</b>	<b>(12 305)</b>	<b>-43%</b>	<b>8 965</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>28 201</b>	<b>22 124</b>	<b>35 854</b>	<b>906</b>	<b>3 234</b>	<b>4 722</b>	<b>(1 488)</b>	<b>-32%</b>	<b>35 854</b>
Capital transfers recognised	10 724	16 124	29 854	666	2 791	2 780	11	0%	29 854
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	17 477	6 000	6 000	240	443	1 942	(1 499)	-77%	6 000
<b>Total sources of capital funds</b>	<b>28 201</b>	<b>22 124</b>	<b>35 854</b>	<b>906</b>	<b>3 234</b>	<b>4 722</b>	<b>(1 488)</b>	<b>-32%</b>	<b>35 854</b>
<b>Financial position</b>									
Total current assets	116 237	70 135	60 730	-	119 366	-	-	-	60 730
Total non current assets	376 947	358 465	372 195	-	378 027	-	-	-	372 195
Total current liabilities	61 898	50 778	37 038	-	49 601	-	-	-	37 038
Total non current liabilities	95 561	102 403	102 403	-	96 045	-	-	-	102 403
Community wealth/Equity	335 725	275 420	293 484	-	351 746	-	-	-	293 484
<b>Cash flows</b>									
Net cash from (used) operating	44 766	10 395	14 721	(6 212)	2 008	4 907	2 899	59%	14 721
Net cash from (used) investing	(27 565)	(20 624)	(34 354)	(781)	(2 717)	(11 451)	(8 734)	76%	(34 354)
Net cash from (used) financing	(3 243)	(3 530)	(3 530)	46	(678)	(1 177)	(499)	42%	(3 530)
<b>Cash/cash equivalents at the month/year end</b>	<b>88 902</b>	<b>47 942</b>	<b>38 538</b>	<b>-</b>	<b>87 516</b>	<b>53 980</b>	<b>(33 535)</b>	<b>-62%</b>	<b>65 738</b>
<b>Debtors &amp; creditors analysis</b>									
	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
<b>Debtors Age Analysis</b>									
Total By Income Source	16 254	2 925	2 990	1 092	1 158	960	3 074	10 791	39 243
<b>Creditors Age Analysis</b>									
Total Creditors	2 823	-	-	-	-	-	-	-	2 823

### 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	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
<b>R thousands</b>	1									
<b>Revenue - Functional</b>										
<b>Governance and administration</b>		90 453	100 409	108 497	4 767	42 297	54 291	(11 994)	-22%	108 497
Executive and council		30 200	36 018	41 393	527	16 272	26 731	(10 459)	-39%	41 393
Finance and administration		60 253	64 391	67 105	4 240	26 025	27 561	(1 535)	-6%	67 105
Internal audit		-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		55 585	70 544	83 729	1 351	10 505	30 123	(19 617)	-65%	83 729
Community and social services		5 919	10 644	19 099	1 018	2 857	4 893	(2 037)	-42%	19 099
Sport and recreation		1 035	1 025	1 025	14	323	412	(88)	-21%	1 025
Public safety		35 734	50 575	50 575	319	7 325	21 165	(13 841)	-65%	50 575
Housing		12 897	8 300	13 030	-	-	3 652	(3 652)	-100%	13 030
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		1 032	1 093	1 093	127	524	439	85	19%	1 093
Planning and development		986	1 035	1 035	124	521	414	107	26%	1 035
Road transport		46	58	58	3	3	25	(22)	-88%	58
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		158 027	141 746	142 539	11 332	58 208	59 163	(955)	-2%	142 539
Energy sources		85 382	92 797	93 590	7 483	37 238	39 970	(2 732)	-7%	93 590
Water management		18 147	20 284	20 284	1 535	7 306	7 727	(421)	-5%	20 284
Waste water management		45 021	18 249	18 249	1 403	9 058	7 299	1 759	24%	18 249
Waste management		9 478	10 416	10 416	911	4 605	4 167	439	11%	10 416
Other	4	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Functional</b>	2	305 098	313 792	335 859	17 578	111 535	144 016	(32 482)	-23%	335 859
<b>Expenditure - Functional</b>										
<b>Governance and administration</b>		72 397	89 573	89 945	6 165	29 019	32 186	(3 167)	-10%	89 945
Executive and council		20 315	29 908	29 963	1 162	7 424	10 244	(2 820)	-28%	29 963
Finance and administration		50 701	57 812	58 129	4 856	20 917	21 277	(360)	-2%	58 129
Internal audit		1 381	1 853	1 853	146	678	665	13	2%	1 853
<b>Community and public safety</b>		51 616	69 479	71 419	1 967	13 614	24 029	(10 416)	-43%	71 419
Community and social services		6 553	8 519	9 252	513	2 601	3 163	(563)	-18%	9 252
Sport and recreation		9 567	11 944	11 944	792	3 963	4 401	(438)	-10%	11 944
Public safety		33 299	38 677	38 897	488	6 186	13 785	(7 599)	-55%	38 897
Housing		2 163	10 339	11 049	158	788	2 565	(1 777)	-69%	11 049
Health		34	-	276	16	76	115	(39)	-34%	276
<b>Economic and environmental services</b>		19 203	23 638	23 838	1 177	8 474	7 869	605	8%	23 838
Planning and development		4 880	5 338	5 338	344	1 805	1 885	(80)	-4%	5 338
Road transport		14 323	18 299	18 499	833	6 669	5 984	685	11%	18 499
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		115 189	139 792	140 481	8 839	44 096	51 049	(6 953)	-14%	140 481
Energy sources		77 964	88 324	89 014	6 217	30 645	34 642	(3 996)	-12%	89 014
Water management		11 470	16 624	16 624	883	4 565	5 703	(1 138)	-20%	16 624
Waste water management		15 249	18 404	18 404	963	5 571	6 139	(568)	-9%	18 404
Waste management		10 507	16 440	16 440	776	3 316	4 566	(1 250)	-27%	16 440
Other		743	410	1 210	174	310	556	(246)	-44%	1 210
<b>Total Expenditure - Functional</b>	3	259 149	322 891	326 893	18 322	95 513	115 690	(20 177)	-17%	326 893
<b>Surplus/ (Deficit) for the year</b>		45 949	(9 099)	8 965	(744)	16 022	28 327	(12 305)	-43%	8 965

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. As part of Table C3, the sub-votes are also included.

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

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
<b>R thousands</b>										
<b>Revenue by Vote</b>										
Vote 1 - Municipal Manager	1	818	400	1 196	402	402	558	(156)	-28.0%	1 196
Vote 2 - Corporate Services		30 540	36 664	41 461	289	16 539	26 682	(10 143)	-38.0%	41 461
Vote 3 - Financial Services		48 936	50 620	50 620	3 773	22 320	22 452	(132)	-0.6%	50 620
Vote 4 - Engineers Services		159 686	145 096	148 386	10 850	57 152	60 015	(2 864)	-4.8%	148 386
Vote 5 - Community Services		28 661	29 866	43 051	1 907	7 456	12 904	(5 448)	-42.2%	43 051
Vote 6 - Community Services Continued		36 457	51 145	51 145	358	7 666	21 405	(13 739)	-64.2%	51 145
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>	<b>2</b>	<b>305 098</b>	<b>313 792</b>	<b>335 859</b>	<b>17 578</b>	<b>111 535</b>	<b>144 016</b>	<b>(32 482)</b>	<b>-22.6%</b>	<b>335 859</b>
<b>Expenditure by Vote</b>										
Vote 1 - Municipal Manager	1	7 303	8 885	11 121	787	3 519	4 080	(561)	-13.8%	11 121
Vote 2 - Corporate Services		31 277	41 942	42 160	1 949	11 257	14 985	(3 728)	-24.9%	42 160
Vote 3 - Financial Services		26 377	29 997	29 997	2 946	11 331	10 816	514	4.8%	29 997
Vote 4 - Engineers Services		124 656	146 197	147 187	9 469	50 147	54 701	(4 553)	-8.3%	147 187
Vote 5 - Community Services		35 208	55 536	56 095	2 593	12 779	16 899	(4 120)	-24.4%	56 095
Vote 6 - Community Services Continued		34 328	40 334	40 334	577	6 481	14 209	(7 728)	-54.4%	40 334
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>	<b>2</b>	<b>259 149</b>	<b>322 891</b>	<b>326 893</b>	<b>18 322</b>	<b>95 513</b>	<b>115 690</b>	<b>(20 177)</b>	<b>-17.4%</b>	<b>326 893</b>
<b>Surplus/ (Deficit) for the year</b>	<b>2</b>	<b>45 949</b>	<b>(9 099)</b>	<b>8 965</b>	<b>(744)</b>	<b>16 022</b>	<b>28 327</b>	<b>(12 305)</b>	<b>-43.4%</b>	<b>8 965</b>

#### 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 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	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
<b>R thousands</b>										
<b>Revenue By Source</b>										
Property rates		39 858	42 117	42 117	3 332	19 500	18 954	547	3%	42 117
Service charges - electricity revenue		82 058	90 701	90 701	7 430	37 048	39 002	(1 954)	-5%	90 701
Service charges - water revenue		17 772	19 034	19 034	1 535	7 306	7 569	(262)	-3%	19 034
Service charges - sanitation revenue		17 657	18 187	18 187	1 374	9 030	7 275	1 755	24%	18 187
Service charges - refuse revenue		9 478	10 416	10 416	911	4 605	4 167	439	11%	10 416
Rental of facilities and equipment		725	732	732	46	365	308	58	19%	732
Interest earned - external investments		5 240	4 715	4 715	211	1 308	1 886	(578)	-31%	4 715
Interest earned - outstanding debtors		1 314	1 260	1 260	103	664	529	135	25%	1 260
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		32 745	47 055	47 055	(1)	5 693	19 763	(14 070)	-71%	47 055
Licences and permits		1 270	1 440	1 440	107	546	610	(64)	-10%	1 440
Agency services		1 939	2 182	2 182	213	1 127	834	292	35%	2 182
Transfers and subsidies		43 908	55 272	63 765	1 248	19 849	37 015	(17 166)	-46%	63 765
Other revenue		2 846	3 056	3 056	277	1 185	1 222	(38)	-3%	3 056
Gains		(2 643)	1 500	1 500	125	517	-	517	#DIV/0!	1 500
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>254 164</b>	<b>297 668</b>	<b>306 161</b>	<b>16 912</b>	<b>108 744</b>	<b>139 132</b>	<b>(30 388)</b>	<b>-22%</b>	<b>306 161</b>
<b>Expenditure By Type</b>										
Employee related costs		97 691	115 621	116 200	8 060	39 898	43 019	(3 121)	-7%	116 200
Remuneration of councillors		5 292	5 638	5 638	445	2 223	2 255	(32)	-1%	5 638
Debt impairment		31 828	36 921	36 921	-	3 744	12 922	(9 179)	-71%	36 921
Depreciation & asset impairment		10 150	11 419	11 419	(2)	2 855	2 855	(0)	0%	11 419
Finance charges		4 867	6 097	6 097	-	1 313	1 541	(228)	-15%	6 097
Bulk purchases		64 600	72 733	72 733	5 213	25 732	28 694	(2 962)	-10%	72 733
Other materials		7 759	13 332	13 963	528	4 906	5 014	(108)	-2%	13 963
Contracted services		15 965	35 756	36 829	1 329	5 981	7 058	(1 077)	-15%	36 829
Transfers and subsidies		847	160	786	20	167	315	(148)	-47%	786
Other expenditure		20 150	25 213	26 306	2 729	8 694	12 016	(3 322)	-28%	26 306
Losses		-	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>		<b>259 149</b>	<b>322 891</b>	<b>326 893</b>	<b>18 322</b>	<b>95 513</b>	<b>115 690</b>	<b>(20 177)</b>	<b>-17%</b>	<b>326 893</b>
<b>Surplus/(Deficit)</b>		<b>(4 985)</b>	<b>(25 223)</b>	<b>(20 732)</b>	<b>(1 409)</b>	<b>13 230</b>	<b>23 442</b>	<b>(10 212)</b>	<b>(0)</b>	<b>(20 732)</b>
Transfers and subsidies - capital (municipality and/or other)		-	-	-	-	-	-	-	-	-
(National / Provincial and District)		50 934	16 124	29 697	666	2 791	4 884	(2 093)	(0)	29 697
(National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>45 949</b>	<b>(9 099)</b>	<b>8 965</b>	<b>(744)</b>	<b>16 022</b>	<b>28 327</b>			<b>8 965</b>
Taxation		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>		<b>45 949</b>	<b>(9 099)</b>	<b>8 965</b>	<b>(744)</b>	<b>16 022</b>	<b>28 327</b>			<b>8 965</b>
Attributable to minorities		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>		<b>45 949</b>	<b>(9 099)</b>	<b>8 965</b>	<b>(744)</b>	<b>16 022</b>	<b>28 327</b>			<b>8 965</b>
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>		<b>45 949</b>	<b>(9 099)</b>	<b>8 965</b>	<b>(744)</b>	<b>16 022</b>	<b>28 327</b>			<b>8 965</b>

### 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) - M05  
November

Vote 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
<b>R thousands</b>	1									
<b>Multi-Year expenditure appropriation</b>	2									
Vote 1 - Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 2 - Corporate Services		-	-	-	-	-	-	-	-	-
Vote 3 - Financial Services		-	-	-	-	-	-	-	-	-
Vote 4 - Engineers Services		-	-	-	-	-	-	-	-	-
Vote 5 - Community Services		-	-	-	-	-	-	-	-	-
Vote 6 - Community Services Continued		-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
<b>Total Capital Multi-year expenditure</b>	4,7	-	-	-	-	-	-	-	-	-
<b>Single Year expenditure appropriation</b>	2									
Vote 1 - Municipal Manager		-	38	38	2	2	38	(36)	-95%	38
Vote 2 - Corporate Services		71	163	163	-	17	141	(123)	-88%	163
Vote 3 - Financial Services		881	1 180	1 180	9	25	492	(467)	-95%	1 180
Vote 4 - Engineers Services		27 045	15 596	17 766	373	2 589	3 752	(1 163)	-31%	17 766
Vote 5 - Community Services		94	5 068	16 627	520	569	219	350	160%	16 627
Vote 6 - Community Services Continued		111	80	80	2	31	80	(49)	-61%	80
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
<b>Total Capital single-year expenditure</b>	4	28 201	22 124	35 854	906	3 234	4 722	(1 488)	-32%	35 854
<b>Total Capital Expenditure</b>		28 201	22 124	35 854	906	3 234	4 722	(1 488)	-32%	35 854
<b>Capital Expenditure - Functional Classification</b>										
<b>Governance and administration</b>		925	1 381	1 381	11	44	670	(626)	-93%	1 381
Executive and council		4	38	38	2	2	38	(36)	-95%	38
Finance and administration		920	1 343	1 343	9	42	632	(590)	-93%	1 343
Internal audit		-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		205	5 148	16 707	522	600	299	301	101%	16 707
Community and social services		63	3 722	10 835	517	572	184	388	211%	10 835
Sport and recreation		132	1 415	1 415	5	28	105	(77)	-73%	1 415
Public safety		10	10	10	-	-	10	(10)	-100%	10
Housing		-	-	4 446	-	-	-	-	-	4 446
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		20 049	6 872	6 872	202	311	427	(116)	-27%	6 872
Planning and development		26	-	-	-	-	-	-	-	-
Road transport		20 023	6 872	6 872	202	311	427	(116)	-27%	6 872
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		7 022	8 723	10 894	171	2 278	3 325	(1 047)	-31%	10 894
Energy sources		2 608	1 749	1 749	34	134	149	(15)	-10%	1 749
Water management		3 536	6 684	8 855	136	2 144	3 006	(862)	-29%	8 855
Waste water management		878	290	290	-	-	170	(170)	-100%	290
Waste management		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Functional Classification</b>	3	28 201	22 124	35 854	906	3 234	4 722	(1 488)	-32%	35 854
<b>Funded by:</b>										
National Government		10 295	11 559	13 730	151	2 276	2 780	(505)	-18%	13 730
Provincial Government		429	4 565	16 124	515	515	-	515	#DIV/0!	16 124
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private		-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>		10 724	16 124	29 854	666	2 791	2 780	11	0%	29 854
<b>Borrowing</b>	6	-	-	-	-	-	-	-	-	-
<b>Internally generated funds</b>		17 477	6 000	6 000	240	443	1 942	(1 499)	-77%	6 000
<b>Total Capital Funding</b>		28 201	22 124	35 854	906	3 234	4 722	(1 488)	-32%	35 854

MONTHLY BUDGET STATEMENT FOR NOVEMBER

2020

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

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

Description	Ref	2019/20	Budget Year 2020/21			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>R thousands</b>	1					
<b>ASSETS</b>						
<b>Current assets</b>						
Cash		88 902	47 942	38 538	40 654	38 538
Call investment deposits		-	-	-	46 161	-
Consumer debtors		10 377	7 100	7 100	21 157	7 100
Other debtors		13 378	11 369	11 369	7 905	11 369
Current portion of long-term receivables		-	-	-	24	-
Inventory		3 579	3 722	3 722	3 465	3 722
<b>Total current assets</b>		<b>116 237</b>	<b>70 135</b>	<b>60 730</b>	<b>119 366</b>	<b>60 730</b>
<b>Non current assets</b>						
Long-term receivables		207	-	-	207	-
Investments		-	-	-	701	-
Investment property		13 375	16 999	16 999	13 352	16 999
Investments in Associate		-	-	-	-	-
Property, plant and equipment		362 646	340 941	354 671	363 067	354 671
Biological		-	-	-	-	-
Intangible		548	353	353	529	353
Other non-current assets		171	171	171	171	171
<b>Total non current assets</b>		<b>376 947</b>	<b>358 465</b>	<b>372 195</b>	<b>378 027</b>	<b>372 195</b>
<b>TOTAL ASSETS</b>		<b>493 184</b>	<b>428 600</b>	<b>432 925</b>	<b>497 393</b>	<b>432 925</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft		-	-	-	-	-
Borrowing		3 672	2 784	2 784	2 784	2 784
Consumer deposits		2 755	2 925	2 925	2 893	2 925
Trade and other payables		42 731	28 403	14 664	31 850	14 664
Provisions		12 741	16 665	16 665	12 074	16 665
<b>Total current liabilities</b>		<b>61 898</b>	<b>50 778</b>	<b>37 038</b>	<b>49 601</b>	<b>37 038</b>
<b>Non current liabilities</b>						
Borrowing		24 780	21 998	21 998	24 585	21 998
Provisions		70 781	80 404	80 404	71 461	80 404
<b>Total non current liabilities</b>		<b>95 561</b>	<b>102 403</b>	<b>102 403</b>	<b>96 045</b>	<b>102 403</b>
<b>TOTAL LIABILITIES</b>		<b>157 459</b>	<b>153 180</b>	<b>139 441</b>	<b>145 646</b>	<b>139 441</b>
<b>NET ASSETS</b>	2	<b>335 725</b>	<b>275 420</b>	<b>293 484</b>	<b>351 746</b>	<b>293 484</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated Surplus/(Deficit)		323 725	264 025	282 090	339 746	282 090
Reserves		12 000	11 395	11 395	12 000	11 395
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	<b>335 725</b>	<b>275 420</b>	<b>293 484</b>	<b>351 746</b>	<b>293 484</b>

## 4.1.7 Table C7: Monthly Budget Statement - Cash Flow

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

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
<b>R thousands</b>	1									
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>										
<b>Receipts</b>										
Property rates		39 763	41 275	41 275	3 006	18 156	13 758	4 398	32%	41 275
Service charges		109 489	135 572	135 572	12 032	55 026	45 191	9 835	22%	135 572
Other revenue		24 721	23 465	23 465	643	3 227	7 822	(4 595)	-59%	23 465
Transfers and Subsidies - Operational		49 295	55 272	60 257	111	23 022	20 086	2 937	15%	60 257
Transfers and Subsidies - Capital		25 165	16 124	19 466	739	9 922	6 489	3 433	53%	19 466
Interest		5 366	5 975	5 975	314	1 972	1 992	(20)	-1%	5 975
Dividends		-	-	-	-	-	-	-	-	-
<b>Payments</b>										
Suppliers and employees		(204 826)	(264 101)	(268 103)	(23 037)	(107 837)	(89 368)	18 469	-21%	(268 103)
Finance charges		(3 361)	(3 027)	(3 027)	-	(1 313)	(1 009)	304	-30%	(3 027)
Transfers and Grants		(847)	(160)	(160)	(20)	(167)	(53)	114	-214%	(160)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>44 766</b>	<b>10 395</b>	<b>14 721</b>	<b>(6 212)</b>	<b>2 008</b>	<b>4 907</b>	<b>2 899</b>	<b>59%</b>	<b>14 721</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE		636	1 500	1 500	125	517	500	17	3%	1 500
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-
<b>Payments</b>										
Capital assets		(28 201)	(22 124)	(35 854)	(906)	(3 234)	(11 951)	(8 717)	73%	(35 854)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(27 565)</b>	<b>(20 624)</b>	<b>(34 354)</b>	<b>(781)</b>	<b>(2 717)</b>	<b>(11 451)</b>	<b>(8 734)</b>	<b>76%</b>	<b>(34 354)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
<b>Receipts</b>										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		241	210	210	46	138	70	68	97%	210
<b>Payments</b>										
Repayment of borrowing		(3 484)	(3 741)	(3 741)	-	(816)	(1 247)	(431)	35%	(3 741)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>(3 243)</b>	<b>(3 530)</b>	<b>(3 530)</b>	<b>46</b>	<b>(678)</b>	<b>(1 177)</b>	<b>(499)</b>	<b>42%</b>	<b>(3 530)</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>13 957</b>	<b>(13 759)</b>	<b>(23 164)</b>	<b>(6 946)</b>	<b>(1 386)</b>	<b>(7 721)</b>			<b>(23 164)</b>
Cash/cash equivalents at beginning:		74 945	61 702	61 702		88 902	61 702			88 902
Cash/cash equivalents at month/year end:		88 902	47 942	38 538		87 516	53 980			65 738

# 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 2020/21									Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts I.L.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total			
<b>R thousands</b>													
<b>Debtors Age Analysis By Income Source</b>													
Trade and Other Receivables from Exchange Transactions - Water	1200	11	0	5	1	110	0	2	427	556	540	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	7 356	1 427	1 485	133	118	175	328	831	11 853	1 585	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	6 419	798	679	473	479	366	1 193	3 051	13 457	5 562	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	2 263	376	316	257	203	226	758	2 060	6 460	3 504	-	-
Receivables from Exchange Transactions - Waste Management	1600	1 528	244	219	177	126	138	468	1 291	4 191	2 201	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	24	2	2	3	0	0	1	39	72	44	-	-
Interest on Arrear Debtor Accounts	1810	67	31	68	19	116	34	169	2 440	2 944	2 777	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	(1 415)	46	217	28	5	21	155	653	(290)	862	-	-
<b>Total By Income Source</b>	<b>2000</b>	<b>16 254</b>	<b>2 925</b>	<b>2 990</b>	<b>1 092</b>	<b>1 158</b>	<b>960</b>	<b>3 074</b>	<b>10 791</b>	<b>39 243</b>	<b>17 075</b>	-	-
<b>2019/20 - totals only</b>													
<b>Debtors Age Analysis By Customer Group</b>													
Organs of State	2200	541	52	33	26	81	11	51	193	988	363	-	-
Commercial	2300	6 258	1 526	1 796	183	128	226	341	341	10 798	1 218	-	-
Households	2400	7 676	1 167	1 045	785	671	681	2 495	9 481	24 000	14 112	-	-
Other	2500	1 779	181	116	98	278	42	187	777	3 458	1 382	-	-
<b>Total By Customer Group</b>	<b>2600</b>	<b>16 254</b>	<b>2 925</b>	<b>2 990</b>	<b>1 092</b>	<b>1 158</b>	<b>960</b>	<b>3 074</b>	<b>10 791</b>	<b>39 243</b>	<b>17 075</b>	-	-

Table SC3 is the only debtors report required by the MBRR.

The age analysis includes all debtor accounts from the billing module. This only includes debtor amounts that originated from a billing perspective.

## Section 6–Creditors' analysis

### 6.1 Supporting table SC4

WC034 Swellendam - Supporting Table SC4 Monthly Budget Statement - aged creditors - M05 November

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
<b>R thousands</b>										
<b>Creditors Age Analysis By Customer Type</b>										
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	374	-	-	-	-	-	-	-	374
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	2 448	-	-	-	-	-	-	-	2 448
Auditor General	0800	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-
<b>Total By Customer Type</b>	<b>1000</b>	<b>2 823</b>	-	-	-	-	-	-	-	<b>2 823</b>



# 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	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												
<b>R thousands</b>														
<b>Municipality</b>														
Standard Bank		Call	Call	Y	V	3.5	N/A	N/A	Unknown	5 045	15	-	-	5 060
Nedbank		Call	Call	Y	V	3.5	N/A	N/A	Unknown	5 014	14	(14)	-	5 014
Absa		183 Days	183 Days	Y	F	5.15	N/A	N/A	18/12/2020	713	3	-	-	716
Standard Bank		31 Days	31 Days	Y	V	3.925	N/A	N/A	03/12/2020	-	-	-	12 000	12 000
Nedbank		31 Days	31 Days	Y	F	3.73	N/A	N/A	03/12/2020	-	35	-	12 000	12 035
Absa		30 Days	30 Days	Y	F	3.82	N/A	N/A	04/12/2020	-	36	-	12 000	12 036
Municipality sub-total										10 772	103	(14)	36 000	46 861
<b>Entities</b>														
														-
														-
														-
														-
														-
														-
Entities sub-total										-	-	-	-	-
<b>TOTAL INVESTMENTS AND INTEREST</b>	<b>2</b>									<b>10 772</b>	<b>103</b>	<b>(14)</b>	<b>36 000</b>	<b>46 861</b>

# 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	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
<b>R thousands</b>										
<b>RECEIPTS:</b>	1,2									
<b>Operating Transfers and Grants</b>										
<b>National Government:</b>		35 625	40 020	44 599	111	17 906	18 583	(771)	-4.1%	40 020
Local Government Equitable Share		31 579	34 118	38 697	-	15 353	16 124	(771)	-4.8%	34 118
Expanded public works programme integrated grant for municipalities		1 604	1 804	1 804	-	451	752	-	-	1 804
Municipal Infrastructure Grant		597	2 067	2 067	-	174	861	-	-	2 067
Integrated National Electrification Programme (municipal) grant		-	261	261	111	158	109	-	-	261
Local government financial management grant		1 770	1 770	1 770	-	1 770	738	-	-	1 770
Municipal Systems Improvement	3	-	-	-	-	-	-	-	-	-
Energy Efficiency and Demand Side Management Grant		-	-	-	-	-	-	-	-	-
Municipal Disaster Relief Grant		75	-	-	-	-	-	-	-	-
<b>Provincial Government:</b>		6 608	15 252	15 774	-	5 116	6 572	95	1.4%	15 252
Local Government Internship Grant		-	-	-	-	-	-	-	-	-
Western Cape Financial Management Capacity Grant		210	400	400	-	-	167	-	-	400
Western Cape Financial Management Support Grant		330	-	-	-	-	-	-	-	-
Financial assistance to municipalities for maintenance and SETA		40	50	50	-	-	21	-	-	50
Tourism		165	-	-	-	32	-	-	-	-
Maintenance of Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Municipal Electrical Master Plan Grant		207	-	-	-	-	-	-	-	-
Community Library Service Grant		-	522	1 043	-	1 043	435	-	-	522
Human Settlement Development (Beneficiaries)		64	8 300	8 300	-	-	3 458	-	-	8 300
Development of Sports and Recreation Facilities		-	-	-	-	-	-	-	-	-
Thusong Services Centre Grant		11	-	-	-	-	-	-	-	-
Library Service: Replacement funding for most vulnerable B3 municipalities		5 114	5 817	5 817	-	3 878	2 424	-	-	5 817
Finance Management		-	-	-	-	-	-	-	-	-
Internship Grant		67	-	-	-	-	-	-	-	-
WESGRO		-	-	-	-	-	-	-	-	-
Graduate Grant		-	-	-	-	-	-	-	-	-
Municipal Drought Relief Grant		-	163	163	-	163	68	95	139.9%	163
Local Government Support Grant	4	300	-	-	-	-	-	-	-	-
Resources for Cycle Infrastructure Project		100	-	-	-	-	-	-	-	-
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>		-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>		-	-	-	-	-	-	-	-	-
<b>Total Operating Transfers and Grants</b>	5	42 233	55 272	60 373	111	23 022	25 155	(676)	-2.7%	55 272
<b>Capital Transfers and Grants</b>										
<b>National Government:</b>		11 906	11 559	11 559	739	1 878	4 816	(3 266)	-67.8%	11 559
Municipal Infrastructure Grant		8 841	9 820	9 820	-	826	4 092	(3 266)	-79.8%	9 820
Integrated National Electrification Programme (municipal) grant		2 999	1 739	1 739	739	1 052	725	-	-	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	-	-	-	-	-	-	-	-
<b>Provincial Government:</b>		13 326	4 565	8 043	-	8 044	3 351	4 692	140.0%	4 565
Human Settlement Development		12 833	-	-	-	-	-	-	-	-
Community Library Service Grant		-	3 478	6 957	-	6 957	2 899	-	-	3 478
Development of Sports and Recreation Facilities		115	-	-	-	-	-	-	-	-
WESGRO		-	-	-	-	-	-	-	-	-
Maintenance of Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Municipal Drought Relief Grant		-	1 087	1 087	-	1 087	453	634	140.0%	1 087
Service Delivery and Capacity Building Grant		377	-	-	-	-	-	-	-	-
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>		-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>		-	-	-	-	-	-	-	-	-
<b>Total Capital Transfers and Grants</b>	5	25 232	16 124	19 602	739	9 922	8 168	1 427	17.5%	16 124
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	5	67 465	71 396	79 975	850	32 944	33 323	751	2.3%	71 396

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	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
<b>R thousands</b>										
<b>EXPENDITURE</b>										
<b>Operating expenditure of Transfers and Grants</b>										
<b>National Government:</b>		35 625	40 020	40 020	3 183	15 944	16 675	(731)	-4.4%	40 020
Local Government Equitable Share		31 579	34 118	34 118	2 843	14 215	14 216	(1)	0.0%	34 118
Expanded public works programme integrated grant for municipalities		1 604	1 804	1 804	241	791	752	39	5.2%	1 804
Municipal Infrastructure Grant		597	2 067	2 067	53	297	861	(564)	-65.5%	2 067
Integrated National Electrification Programme (municipal) grant		-	261	261	5	20	109	(89)	-81.6%	261
Local government financial management grant		1 770	1 770	1 770	41	621	738	(117)	-15.8%	1 770
Municipal Systems Improvement		-	-	-	-	-	-	-	-	-
Energy Efficiency and Demand Side Management Grant		-	-	-	-	-	-	-	-	-
Municipal Disaster Relief Grant		75	-	-	-	-	-	-	-	-
<b>Provincial Government:</b>		6 608	15 252	15 252	375	1 869	6 355	(167)	-2.6%	15 252
Local Government Internship Grant		-	-	-	-	-	-	-	-	-
Western Cape Financial Management Capacity Grant		210	400	400	-	-	167	(167)	-100.0%	400
Western Cape Financial Management Support Grant		330	-	-	-	-	-	-	-	-
Financial assistance to municipalities for maintenance and SETA		40	50	50	-	-	21	-	-	50
Tourism		165	-	-	-	-	-	-	-	-
Maintenance of Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Municipal Electrical Master Plan Grant		207	-	-	-	-	-	-	-	-
Community Library Service Grant		-	522	522	-	-	217	-	-	522
Human Settlement Development (Beneficiaries)		64	8 300	8 300	-	-	3 458	-	-	8 300
Development of Sports and Recreation Facilities		-	-	-	-	-	-	-	-	-
Thusong Services Centre Grant		11	-	-	-	-	-	-	-	-
Library Service: Replacement funding for most vulnerable B3 municipalities		5 114	5 817	5 817	375	1 869	2 424	-	-	5 817
Finance Management		-	-	-	-	-	-	-	-	-
Internship Grant		67	-	-	-	-	-	-	-	-
WESGRO		-	-	-	-	-	-	-	-	-
Graduate Grant		-	-	-	-	-	-	-	-	-
Municipal Drought Relief Grant		-	163	163	-	-	68	-	-	163
Local Government Support Grant		300	-	-	-	-	-	-	-	-
Resources for Cycle Infrastructure Project		100	-	-	-	-	-	-	-	-
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>		-	-	-	-	-	-	-	-	-
<b>Total operating expenditure of Transfers and Grants:</b>		42 233	55 272	55 272	3 558	17 813	23 030	(898)	-3.9%	55 272
<b>Capital expenditure of Transfers and Grants</b>										
<b>National Government:</b>		11 906	11 559	11 559	57	468	4 816	(4 348)	-90.3%	11 559
Municipal Infrastructure Grant		8 841	9 820	9 820	23	334	4 092	(3 758)	-91.8%	9 820
Integrated National Electrification Programme (municipal) grant		2 999	1 739	1 739	34	134	725	(591)	-81.5%	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	-	-	-	-	-	-	-	-
<b>Provincial Government:</b>		13 326	4 565	4 565	-	-	1 902	(1 902)	-100.0%	8 043
Human Settlement Development		12 833	3 478	3 478	-	-	1 449	(1 449)	-100.0%	4 565
Community Library Service Grant		-	-	-	-	-	-	-	-	-
Development of Sports and Recreation Facilities		115	-	-	-	-	-	-	-	3 478
WESGRO		-	-	-	-	-	-	-	-	-
Maintenance of Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Municipal Drought Relief Grant		-	1 087	1 087	-	-	453	-	-	-
Service Delivery and Capacity Building Grant		377	-	-	-	-	-	-	-	-
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>		-	-	-	-	-	-	-	-	-
<b>Total capital expenditure of Transfers and Grants</b>		25 232	16 124	16 124	57	468	6 718	(6 250)	-93.0%	19 602
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>		67 465	71 396	71 396	3 615	18 281	29 748	(7 148)	-24.0%	74 874

The following grants were received up to November 2020:

**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 of 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:**

The clean water pump station will be completed in the project (roll-over) that is currently implemented. The contractor is currently on site for both the raw water and clean water pump stations. The rest of the project is a multi-year project for installation of a pipeline and water tower over the 2020/21 and 2021/22 financial years. The estimated date of completion is 10 December 2021.

**Smitsville Roads:**

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

The appointment of the contractor has been finalised. The contractor was on site by 16 November 2020. Estimated period of completion is after 22 weeks.

**Community Library Services Grant** - The advertisement closes on 18 December 2020. The contractor will be appointed by end of January 2021 and on site by the last week of February 2021. The estimated period of completion is between 6 to 8 months.

**Integrated National Electrification Programme (INEP)** - The tender evaluation process has started. Appointment was done. Site Handover on 11 December 2020. Works completed by 30 June 2021.

**Municipal Drought Relief Grant** - The design, specification preparation and bidding document is planned to be completed by 11 December 2020. The BSC Meeting is planned for 21 December 2020. The advertisement will be from 15 January to 5 February 2021. The Bid Evaluation Committee meeting is planned for 15 February 2021. The Bid Adjudication Committee meeting is planned for 19 February 2021. The appeal period will then be from 22 February to 8 March 2021. Contractual obligations will then be finalised from 15 March to 26 March 2020 and the contractor will be on site by 29 March 2021.

### 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 2020/21				
		Approved Rollover 2019/20	Monthly actual	YearTD actual	YTD variance	YTD variance %
<b>R thousands</b>						
<b>EXPENDITURE</b>						
<b>Operating expenditure of Approved Roll-overs</b>						
<b>National Government:</b>		5 121	14	487	(4 524)	-88.3%
Local Government Equitable Share		4 579	-	-	(4 579)	-100.0%
Expanded public works programme integrated grant for municipalities		-	-	-	-	-
Municipal Infrastructure Grant		326	14	271	55	16.8%
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]		-	-	-	-	-
<b>Provincial Government:</b>		3 216	117	409	319	9.9%
Local Government Internship Grant		-	-	-	-	-
Western Cape Financial Management Capacity Grant		379	-	60	319	84.2%
Western Cape Financial Management Support Grant		-	-	-	-	-
Financial assistance to municipalities for maintenance and SETA		218	40	147	-	-
Tourism		-	-	-	-	-
Maintenance of Water Supply Infrastructure		-	-	-	-	-
Municipal Electrical Master Plan Grant		793	-	-	-	-
Community Library Service Grant		1 043	77	77	-	-
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	-	125	-	-
<b>District Municipality:</b>		-	-	-	-	-
[insert description]		-	-	-	-	-
<b>Other grant providers:</b>		-	-	-	-	-
[insert description]		-	-	-	-	-
<b>Total operating expenditure of Approved Roll-overs</b>		8 337	131	896	(4 205)	-50.4%
<b>Capital expenditure of Approved Roll-overs</b>						
<b>National Government:</b>		2 171	93	1 808	363	16.7%
Municipal Infrastructure Grant		2 171	93	1 808	363	16.7%
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		-	-	-	-	-
Other capital transfers [insert description]		-	-	-	-	-
<b>Provincial Government:</b>		11 559	515	515	4 603	39.8%
Human Settlement Development		4 446	-	-	4 446	100.0%
Community Library Service Grant		6 957	515	515	-	-
Development of Sports and Recreation Facilities		-	-	-	-	-
WESGRO		-	-	-	-	-
Maintenance of Water Supply Infrastructure		-	-	-	-	-
Municipal Drought Relief Grant		-	-	-	-	-
Municipal Replacement Fund		157	-	-	157	100.0%
<b>District Municipality:</b>		-	-	-	-	-
[insert description]		-	-	-	-	-
<b>Other grant providers:</b>		-	-	-	-	-
[insert description]		-	-	-	-	-
<b>Total capital expenditure of Approved Roll-overs</b>		13 730	608	2 323	4 965	36.2%
<b>TOTAL EXPENDITURE OF APPROVED ROLL-OVERS</b>		22 067	739	3 219	760	3.4%

MONTHLY BUDGET STATEMENT FOR NOVEMBER

2020

## 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 - M05 November

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
<b>R thousands</b>									
<b>Monthly expenditure performance trend</b>									
July	–	350	26	26	26	26	–	–	0%
August	133	350	893	62	88	918	830	90.4%	0%
September	357	602	1 145	50	138	2 063	1 925	93.3%	1%
October	570	1 166	1 709	2 190	2 328	3 772	1 444	38.3%	11%
November	609	620	1 163	906	3 234	4 934	1 700	34.5%	15%
December	3 476	375	375	–	–	5 309	–	–	–
January	57	1 957	1 957	–	–	7 266	–	–	–
February	944	1 812	2 701	–	–	9 968	–	–	–
March	2 341	867	1 756	–	–	11 724	–	–	–
April	1 946	3 549	4 438	–	–	16 162	–	–	–
May	41	5 288	9 734	–	–	25 896	–	–	–
June	17 728	5 188	9 958	–	–	35 854	–	–	–
<b>Total Capital expenditure</b>	<b>28 201</b>	<b>22 124</b>	<b>35 854</b>	<b>3 234</b>					