

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 October 2009.

Monthly Budget Statement October 2018



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Glossary

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

RESOLVED

- (a) That the council take note of contents in the in-year monthly report for October 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 audited Annual Financial Statements for 2017/18 has not been finalised yet. The audit of the AFS will influence the “audited outcomes” and the opening balances. This will happen after the audit report is finalised for 2017/18.

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)		7 140	82 601	72 277
Actual		4 001	81 540	71 972

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 October is R15.381 million. The year to date revenue is R66.159 million. Refer to table C4 for more detail.

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

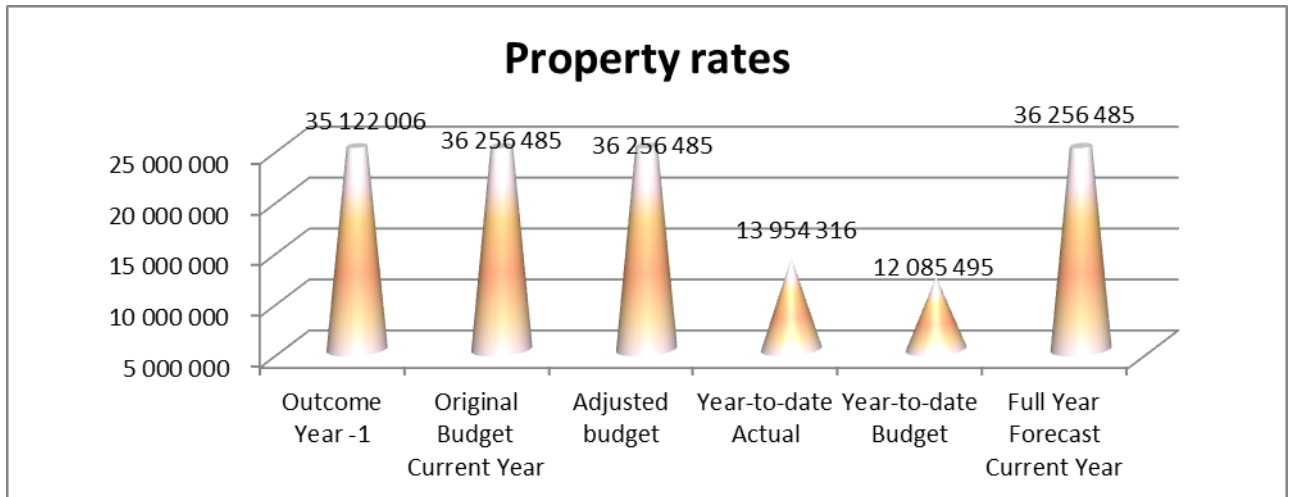


Figure 1 - Property rates

The property rates are levied on a monthly basis. Some of the rate payers pay their taxes annually and these have already been paid by end of October 2018. The amount raised as reflected for the actual year to date represents 38,49% of the budget amount.

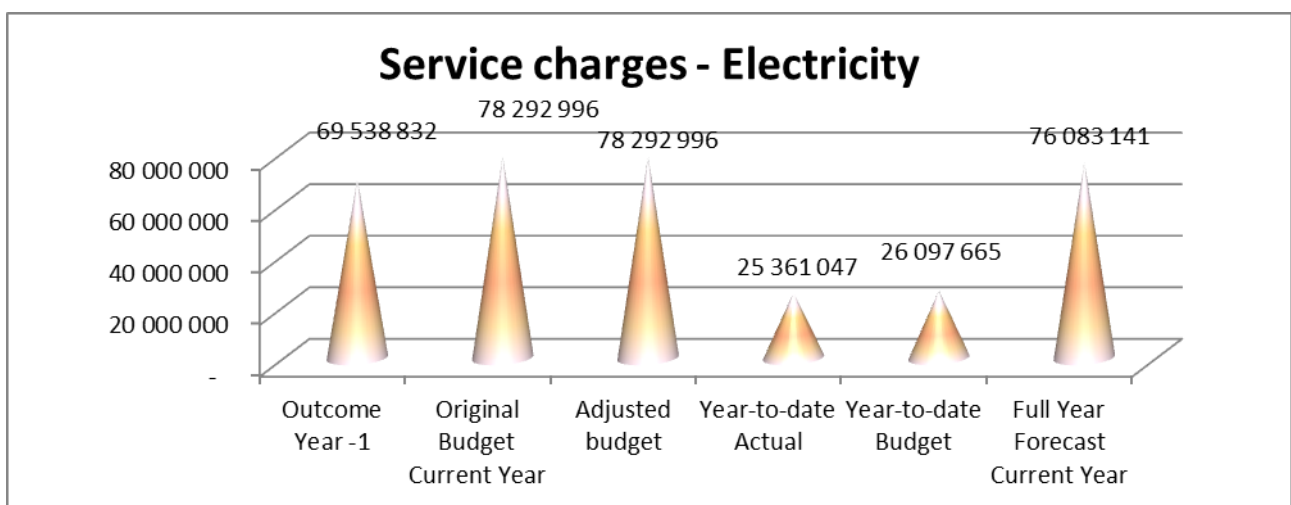


Figure 2 - Electricity service charges

The electricity amount raised as reflected for the actual year to date represents 32,39% of the budget amount.

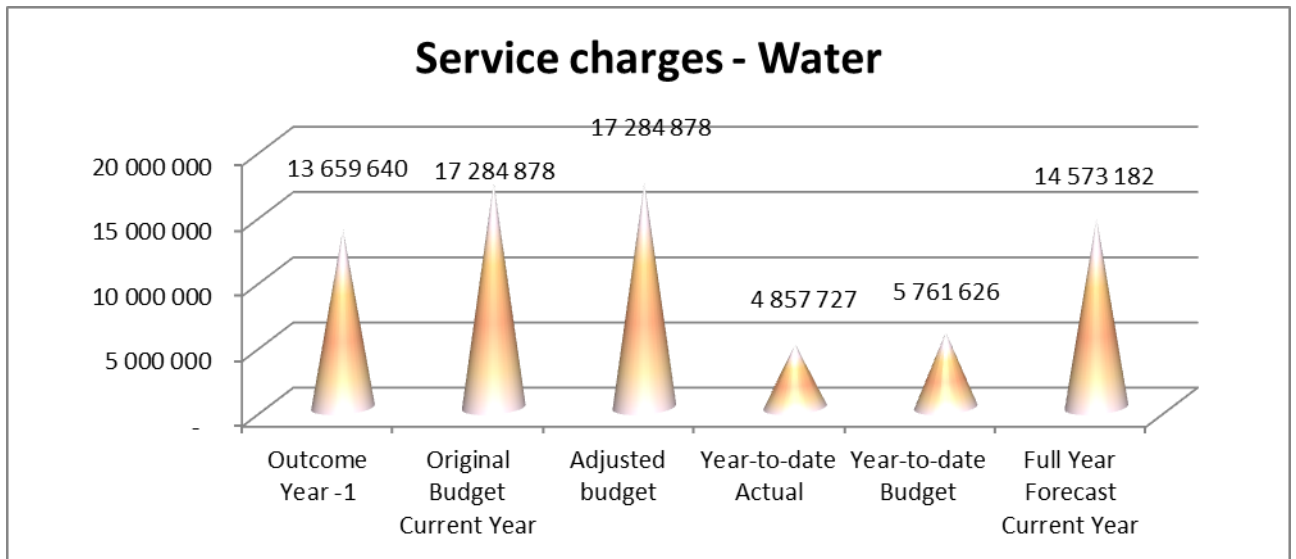


Figure 3 - Water service charges

The water amount raised as reflected for the actual year to date represents 28,10% of the budget amount. We are approaching the summer season and will have an impact on the water consumption.

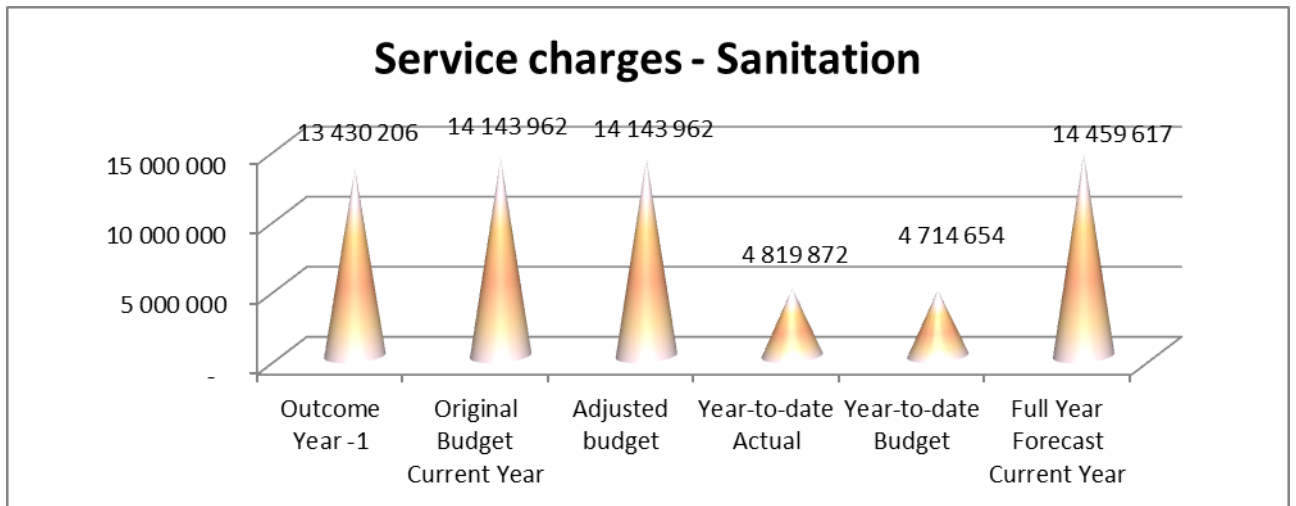


Figure 4 - Sanitation service charges

The sanitation amount raised as reflected for the actual year to date represents 34,08% of the budget amount. The sanitation levies is a very stable stream of accruals.

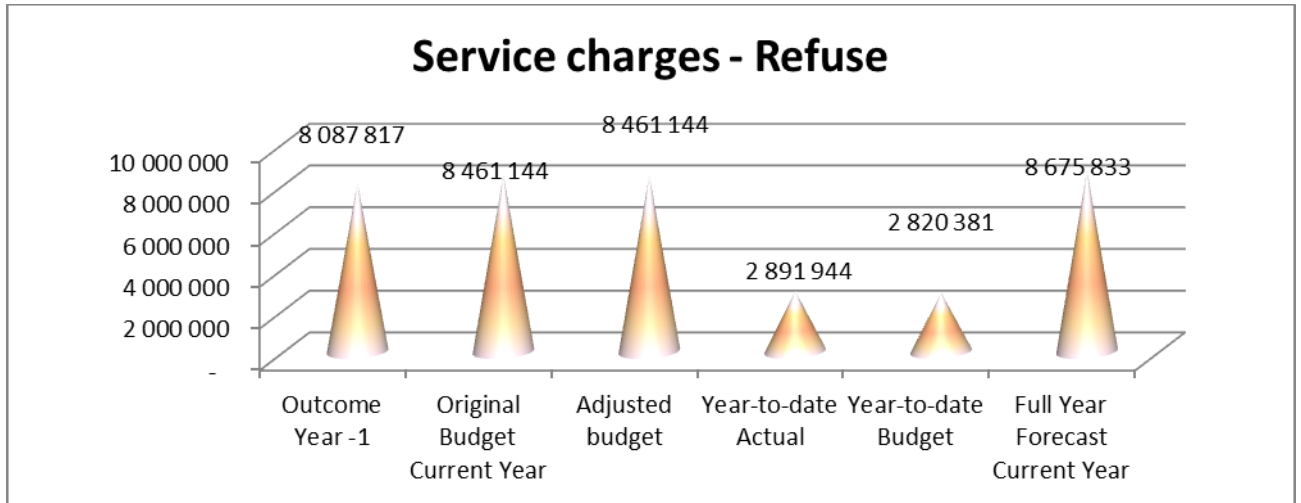


Figure 5 - Refuse removal service charges

The refuse amount raised as reflected for the actual year to date represents 34,18% 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 R0.399 million whilst the year to date actual revenue is R0.316 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 R18.341 million whilst the year to date actual revenue is R15.447 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.

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 R71.972 million while the monthly actual amounts to R17.897 million. The total adjustment budget is R265.404 million and the year to date budget is R88.468 million which represents an under spending of 19% 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 R27.274 million has been spent to date. This represents 27,85% 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 R5.852 million has been expended and represents 27,71% 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 R2.056 million has been expended and represents 10,46% 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 R0.432 million has been expended and represents 18,21% 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 R7.224 million has been expended and represents 29,45% 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 R1.583 million has been expended and represents 24% of the budget amount.

Corporate Services

The adjustment budget for Corporate Services is R32.661 million of which R8.199 million has been expended and represents 25% of the budget amount.

Financial Services

The adjustment budget for Financial Services is R32.178 million of which R11.501 million has been expended and represents 36% of the budget amount.

Engineers Services

The adjustment budget for Engineers Services is R119.361 million of which R33.047 million has been expended and represents 28% of the budget amount.

Community Services

The adjustment budget for Community Services is R74.488 million of which R17.642 million has been expended and represents 24% of the budget amount.

3.2.1.5 Capital Expenditure

The capital spending for the month of October amounts to R2.094 million. The adjustment budget amount for Capital Expenditure is R21.421 million of which R4.001 million has been expended and represents 19% of the budgeted amount.

We have capital commitments that amounts up to R3 072 757,86. Measures were implemented to ensure that the capital budget for 2018/2019 will be spent.

3.2.2 Financial Position

The breakdown of the financial position can be seen below:

3.2.2.1 Current Assets

Cash

The actual total cash available as at 31 October 2018 amounts to R38 694 124,47

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 amounts to R20 197 453,31.

Breakdown	Prior year Balances	Year to date Balances
Payments received in advance	1 310 144.95	2 190 159.64
Salary control	-	-
Trade payables	9 626 708.74	2 042 820.76
Un-identified deposits	58 475.03	60 472.91
Other payables	28 635.14	-
Unspent conditional grants	5 281 616.61	15 904 000.00
Total	16 305 580.47	20 197 453.31

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.

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
93 584 164.10	60 215 126.36
1.55	

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	281 383 587.31
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 R31.444 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 - M04 October

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	2 915	13 954	12 085	1 869	15%	36 256
Service charges	104 716	118 183	118 183	9 430	37 931	39 394	(1 464)	-4%	118 183
Investment revenue	4 184	3 366	3 366	276	1 111	1 122	(11)	-1%	3 366
Transfers and subsidies	57 778	49 878	55 024	848	15 447	18 341	(2 895)	-16%	55 024
Other own revenue	50 276	36 660	36 660	1 911	13 097	12 220	877	7%	36 660
Total Revenue (excluding capital transfers and contributions)	252 076	244 344	249 490	15 381	81 540	83 163	(1 623)	-2%	249 490
Employee costs	80 915	97 789	97 932	6 944	27 274	32 644	(5 370)	-16%	97 932
Remuneration of Councillors	4 954	5 228	5 228	414	1 657	1 743	(86)	-5%	5 228
Depreciation & asset impairment	7 474	10 825	10 825	–	2 706	3 608	(902)	-25%	10 825
Finance charges	6 985	5 390	5 390	–	1 466	1 797	(330)	-18%	5 390
Materials and bulk purchases	69 032	78 436	78 436	7 539	23 609	26 145	(2 536)	-10%	78 436
Transfers and subsidies	1 297	2 372	2 372	170	432	791	(359)	-45%	2 372
Other expenditure	71 344	64 716	65 221	2 830	14 828	21 740	(6 913)	-32%	65 221
Total Expenditure	242 001	264 756	265 404	17 897	71 972	88 468	(16 496)	-19%	265 404
Surplus/(Deficit)	10 075	(20 412)	(15 914)	(2 516)	9 568	(5 305)	14 873	-280%	(15 914)
Transfers and subsidies - capital (monetary alloc	–	11 475	11 475	1 788	3 450	3 825	(375)	-10%	11 475
Contributions & Contributed assets	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	10 075	(8 937)	(4 438)	(728)	13 019	(1 479)	14 498	-980%	(4 438)
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	10 075	(8 937)	(4 438)	(728)	13 019	(1 479)	14 498	-980%	(4 438)
Capital expenditure & funds sources									
Capital expenditure	20 863	16 975	21 421	2 094	4 001	7 140	(3 139)	-44%	16 954
Capital transfers recognised	17 017	11 475	15 921	1 788	3 450	5 307	(1 857)	-35%	15 921
Public contributions & donations	–	–	–	–	–	–	–	–	–
Borrowing	–	–	–	–	–	–	–	–	–
Internally generated funds	3 845	5 500	5 500	306	551	1 833	(1 282)	-70%	5 500
Total sources of capital funds	20 863	16 975	21 421	2 094	4 001	7 140	(3 139)	-44%	21 421
Financial position									
Total current assets	83 663	80 064	80 064		93 584				80 064
Total non current assets	321 883	320 830	325 276		313 642				325 276
Total current liabilities	48 993	65 544	65 492		60 215				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		281 384				254 628
Cash flows									
Net cash from (used) operating	21 949	11 423	10 775	(152)	19 005	3 592	(15 413)	-429%	10 775
Net cash from (used) investing	(18 919)	(15 975)	(20 421)	(2 094)	(39 685)	(6 807)	32 878	-483%	(20 421)
Net cash from (used) financing	(1 971)	(4 652)	(4 652)	–	(663)	(1 551)	(888)	57%	(4 652)
Cash/cash equivalents at the month/year end	52 786	37 964	37 964	–	31 444	47 496	16 052	34%	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	10 720	907	628	808	442	431	2 378	10 848	27 160
Creditors Age Analysis									
Total Creditors	490	–	–	–	–	–	–	–	490

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

WC034 Swellendam - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M04 October

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	5 524	33 350	29 101	4 249	15%	87 304
Executive and council		26 724	30 409	30 552	25	12 501	10 184	2 317	23%	30 552
Finance and administration		62 339	56 724	56 752	5 498	20 849	18 917	1 932	10%	56 752
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		11 672	16 272	21 247	598	2 107	7 082	(4 975)	-70%	21 247
Community and social services		5 409	5 468	5 520	494	1 807	1 840	(33)	-2%	5 520
Sport and recreation		1 236	1 024	1 024	99	294	341	(48)	-14%	1 024
Public safety		-	-	-	-	-	-	-	-	-
Housing		5 027	9 780	14 704	4	7	4 901	(4 895)	-100%	14 704
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		41 557	32 136	32 136	1 610	11 578	10 712	866	8%	32 136
Planning and development		898	762	762	135	480	254	226	89%	762
Road transport		40 659	31 373	31 373	1 474	11 098	10 458	640	6%	31 373
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		109 784	120 278	120 278	9 438	37 955	40 093	(2 138)	-5%	120 278
Energy sources		72 506	80 346	80 346	6 227	25 383	26 782	(1 399)	-5%	80 346
Water management		14 491	17 285	17 285	1 298	4 858	5 762	(904)	-16%	17 285
Waste water management		14 303	14 186	14 186	1 265	4 970	4 729	242	5%	14 186
Waste management		8 484	8 461	8 461	647	2 744	2 820	(77)	-3%	8 461
Other	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	252 076	255 819	260 965	17 168	84 990	86 988	(1 998)	-2%	260 965
Expenditure - Functional										
Governance and administration		65 524	79 827	79 997	6 432	23 957	26 666	(2 708)	-10%	79 997
Executive and council		20 470	25 754	25 896	1 064	6 207	8 632	(2 425)	-28%	25 896
Finance and administration		44 103	52 605	52 633	5 264	17 353	17 544	(191)	-1%	52 633
Internal audit		951	1 468	1 468	104	397	489	(92)	-19%	1 468
Community and public safety		23 945	29 226	29 704	1 354	5 342	9 901	(4 559)	-46%	29 704
Community and social services		8 601	6 576	6 576	474	1 852	2 192	(340)	-16%	6 576
Sport and recreation		8 757	11 097	11 097	742	2 948	3 699	(751)	-20%	11 097
Public safety		-	-	-	-	-	-	-	-	-
Housing		6 587	11 553	12 031	138	542	4 010	(3 468)	-86%	12 031
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		56 466	46 064	46 064	1 852	12 576	15 355	(2 778)	-18%	46 064
Planning and development		2 931	5 061	5 061	256	1 017	1 687	(670)	-40%	5 061
Road transport		53 535	41 003	41 003	1 595	11 560	13 668	(2 108)	-15%	41 003
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		95 281	108 478	108 478	8 173	29 760	36 159	(6 399)	-18%	108 478
Energy sources		62 801	70 532	70 532	6 298	21 178	23 511	(2 333)	-10%	70 532
Water management		10 278	10 878	10 878	642	2 393	3 626	(1 233)	-34%	10 878
Waste water management		12 775	16 407	16 407	823	3 773	5 469	(1 696)	-31%	16 407
Waste management		9 427	10 661	10 661	410	2 417	3 554	(1 137)	-32%	10 661
Other		786	1 161	1 161	87	336	387	(51)	-13%	1 161
Total Expenditure - Functional	3	242 001	264 756	265 404	17 897	71 972	88 468	(16 496)	-19%	265 404
Surplus/ (Deficit) for the year		10 075	(8 937)	(4 438)	(728)	13 019	(1 479)	14 498	-980%	(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) - M04 October

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	1									
Vote 1 - Municipal Manager		97	375	518	1	5	173	(168)	-97.2%	518
Vote 2 - Corporate Services		27 908	30 967	30 994	161	12 981	10 331	2 650	25.6%	30 994
Vote 3 - Financial Services		45 039	43 376	43 376	3 266	16 184	14 459	1 725	11.9%	43 376
Vote 4 - Engineers Service		118 299	124 966	124 966	10 945	39 710	41 655	(1 946)	-4.7%	124 966
Vote 5 - Community Services		60 733	56 137	61 112	2 796	16 111	20 371	(4 260)	-20.9%	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	17 168	84 990	86 988	(1 998)	-2.3%	260 965
Expenditure by Vote	1									
Vote 1 - Municipal Manager		4 099	6 573	6 716	415	1 583	2 239	(656)	-29.3%	6 716
Vote 2 - Corporate Services		30 165	32 633	32 661	1 550	8 199	10 887	(2 688)	-24.7%	32 661
Vote 3 - Financial Services		27 386	32 178	32 178	3 706	11 501	10 726	775	7.2%	32 178
Vote 4 - Engineers Service		102 249	119 361	119 361	9 280	33 047	39 787	(6 740)	-16.9%	119 361
Vote 5 - Community Services		78 102	74 011	74 488	2 945	17 642	24 829	(7 187)	-28.9%	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	17 897	71 972	88 468	(16 496)	-18.6%	265 404
Surplus/ (Deficit) for the year	2	10 075	(8 937)	(4 438)	(728)	13 019	(1 479)	14 498	-979.9%	(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 - M04 October

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	5	173	(168)	-97%	518
1.1 - Municipal Manager		83	360	503	-	-	168	(168)	-100%	503
1.2 - Tourism		-	-	-	-	-	-	-	-	-
1.3 - Local Economic Development		-	-	-	-	-	-	-	-	-
1.4 - IDP		-	-	-	-	-	-	-	-	-
1.5 - Rented Buildings		14	15	15	1	5	5	(0)	-2%	15
Vote 2 - Corporate Services		27 908	30 967	30 994	161	12 981	10 331	2 650	26%	30 994
2.1 - Building Control		628	577	577	89	352	192	160	83%	577
2.2 - Corporate Services		369	-	27	-	-	9	(9)	-100%	27
2.3 - Council General		26 641	30 049	30 049	25	12 501	10 016	2 485	25%	30 049
2.4 - Commonage		1	155	155	-	-	52	(52)	-100%	155
2.5 - Town Planning		270	186	186	46	128	62	66	106%	186
Vote 3 - Financial Services		45 039	43 376	43 376	3 266	16 184	14 459	1 725	12%	43 376
3.1 - Financial Services		45 039	43 376	43 376	3 266	16 184	14 459	1 725	12%	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	10 945	39 710	41 655	(1 946)	-5%	124 966
4.1 - Electricity		72 506	80 346	80 346	6 227	25 383	26 782	(1 399)	-5%	80 346
4.2 - Engineers Services		16 917	13 078	13 078	2 230	4 647	4 359	287	7%	13 078
4.3 - Main Roads		50	50	50	-	-	17	(17)	-100%	50
4.4 - Office Buildings		-	-	-	-	-	-	-	-	-
4.5 - Sewerage		14 275	14 165	14 165	1 190	4 822	4 722	100	2%	14 165
4.6 - Stormwater		28	21	21	-	0	7	(7)	-96%	21
4.7 - Street Lights		-	-	-	-	-	-	-	-	-
4.8 - Streets		33	21	21	-	0	7	(7)	-94%	21
4.9 - Water		14 491	17 285	17 285	1 298	4 858	5 762	(904)	-16%	17 285
4.10 - Workshop Fleet		-	-	-	-	-	-	-	-	-
Vote 5 - Community Services		60 733	56 137	61 112	2 796	16 111	20 371	(4 260)	-21%	61 112
5.1 - Caravan Park		1 233	1 021	1 021	99	293	340	(47)	-14%	1 021
5.2 - Cemeteries		56	57	57	6	22	19	3	17%	57
5.3 - Community Services		675	433	433	110	311	144	166	115%	433
5.4 - Library		4 678	5 079	5 131	380	1 488	1 710	(222)	-13%	5 131
5.5 - Parks		1	-	-	-	-	-	-	-	-
5.6 - Pound		6	16	16	-	8	5	3	49%	16
5.7 - Refuse		8 484	8 461	8 461	723	2 892	2 820	72	3%	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	1 474	11 090	10 429	661	6%	31 287
5.10 - Housing		5 027	9 780	14 704	4	7	4 901	(4 895)	-100%	14 704
Total Revenue by Vote	2	252 076	255 819	260 965	17 168	84 990	86 988	(1 998)	-2%	260 965

WC034 Swellendam - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - A - M04 October

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
Expenditure by Vote	1										
Vote 1 - Municipal Manager		4 099	6 573	6 716	415	1 583	2 239	(666)	-29%	6 716	
1.1 - Municipal Manager		3 015	5 061	5 204	307	1 158	1 735	(576)	-33%	5 204	
1.2 - Tourism		786	1 161	1 161	87	336	387	(51)	-13%	1 161	
1.3 - Local Economic Development		11	16	16	-	-	5	(5)	-100%	16	
1.4 - IDP		285	326	326	22	89	109	(19)	-18%	326	
1.5 - Rented Buildings		2	10	10	-	-	3	(3)	-100%	10	
Vote 2 - Corporate Services		30 165	32 633	32 661	1 550	8 199	10 887	(2 688)	-25%	32 661	
2.1 - Building Control		22	51	51	-	1	17	(16)	-96%	51	
2.2 - Corporate Services		9 903	6 876	6 903	536	2 179	2 301	(122)	-5%	6 903	
2.3 - Council General		17 455	20 693	20 693	758	5 049	6 898	(1 849)	-27%	20 693	
2.4 - Commonage		172	345	345	23	43	115	(72)	-62%	345	
2.5 - Town Planning		2 612	4 669	4 669	234	927	1 556	(629)	-40%	4 669	
Vote 3 - Financial Services		27 386	32 178	32 178	3 706	11 501	10 726	775	7%	32 178	
3.1 - Financial Services		19 151	21 935	21 935	2 242	8 016	7 312	705	10%	21 935	
3.2 - Stores		419	476	476	34	140	159	(19)	-12%	476	
3.3 - Internal Audit		951	1 468	1 468	104	397	489	(92)	-19%	1 468	
3.4 - Human Resources		2 788	3 500	3 500	239	961	1 167	(205)	-18%	3 500	
3.5 - Information Technology		2 227	2 528	2 528	931	1 363	843	520	62%	2 528	
3.6 - Supply Chain Management		1 850	2 271	2 271	156	623	757	(134)	-18%	2 271	
Vote 4 - Engineers Service		102 249	119 361	119 361	9 280	33 047	39 787	(6 740)	-17%	119 361	
4.1 - Electricity		61 188	68 505	68 505	6 111	20 590	22 835	(2 245)	-10%	68 505	
4.2 - Engineers Services		6 289	9 560	9 560	750	2 559	3 187	(628)	-20%	9 560	
4.3 - Main Roads		49	63	63	-	-	21	(21)	-100%	63	
4.4 - Office Buildings		297	486	486	14	54	162	(108)	-66%	486	
4.5 - Sewerage		8 061	11 087	11 087	540	2 385	3 696	(1 311)	-35%	11 087	
4.6 - Stormwater		4 713	5 321	5 321	283	1 388	1 774	(385)	-22%	5 321	
4.7 - Street Lights		1 613	1 943	1 943	186	587	648	(60)	-9%	1 943	
4.8 - Streets		8 755	10 299	10 299	695	2 746	3 433	(687)	-20%	10 299	
4.9 - Water		10 278	10 878	10 878	642	2 393	3 626	(1 233)	-34%	10 878	
4.10 - Workshop Fleet		1 005	1 221	1 221	58	344	407	(63)	-15%	1 221	
Vote 5 - Community Services		78 102	74 011	74 488	2 945	17 642	24 829	(7 187)	-29%	74 488	
5.1 - Caravan Park		1 395	1 394	1 394	104	410	465	(54)	-12%	1 394	
5.2 - Cemeteries		93	114	114	12	34	38	(4)	-12%	114	
5.3 - Community Services		4 056	4 906	4 906	375	1 452	1 635	(184)	-11%	4 906	
5.4 - Library		4 451	4 954	4 954	367	1 436	1 651	(215)	-13%	4 954	
5.5 - Parks		7 140	9 128	9 128	627	2 466	3 043	(576)	-19%	9 128	
5.6 - Pound		1	9	9	0	2	3	(1)	-42%	9	
5.7 - Refuse		9 427	10 661	10 661	410	2 417	3 554	(1 137)	-32%	10 661	
5.8 - Sports and Recreation		222	575	575	11	71	192	(120)	-63%	575	
5.9 - Traffic and Licensing		44 729	30 717	30 717	900	8 812	10 239	(1 427)	-14%	30 717	
5.10 - Housing		6 587	11 553	12 031	138	542	4 010	(3 468)	-86%	12 031	
Total Expenditure by Vote	2	242 001	264 756	265 404	17 897	71 972	88 468	(16 496)	(0)	265 404	
Surplus/ (Deficit) for the year	2	10 075	(8 937)	(4 438)	(728)	13 019	(1 479)	14 498	(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) - M04 October

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	2 915	13 954	12 085	1 869	15%	36 256
Service charges - electricity revenue		69 539	78 293	78 293	6 220	25 361	26 098	(737)	-3%	78 293
Service charges - water revenue		13 660	17 285	17 285	1 298	4 858	5 762	(904)	-16%	17 285
Service charges - sanitation revenue		13 430	14 144	14 144	1 190	4 820	4 715	105	2%	14 144
Service charges - refuse revenue		8 088	8 461	8 461	723	2 892	2 820	72	3%	8 461
Service charges - other		-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		673	525	525	110	302	175	127	73%	525
Interest earned - external investments		4 184	3 366	3 366	276	1 111	1 122	(11)	-1%	3 366
Interest earned - outstanding debtors		1 251	1 196	1 196	20	316	399	(83)	-21%	1 196
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		37 583	28 052	28 052	1 023	9 571	9 351	220	2%	28 052
Licences and permits		1 270	857	857	124	461	286	175	61%	857
Agency services		1 854	1 540	1 540	204	658	513	145	28%	1 540
Transfers and subsidies		57 778	49 878	55 024	848	15 447	18 341	(2 895)	-16%	55 024
Other revenue		5 630	3 490	3 490	431	1 472	1 163	309	27%	3 490
Gains on disposal of PPE		2 015	1 000	1 000	-	317	333	(17)	-5%	1 000
Total Revenue (excluding capital transfers and contributions)		252 076	244 344	249 490	15 381	81 540	83 163	(1 623)	-2%	249 490
Expenditure By Type										
Employee related costs		80 915	97 789	97 932	6 944	27 274	32 644	(5 370)	-16%	97 932
Remuneration of councillors		4 954	5 228	5 228	414	1 657	1 743	(86)	-5%	5 228
Debt impairment		4 339	21 040	21 040	-	5 548	7 013	(1 466)	-21%	21 040
Depreciation & asset impairment		7 474	10 825	10 825	-	2 706	3 608	(902)	-25%	10 825
Finance charges		6 985	5 390	5 390	-	1 466	1 797	(330)	-18%	5 390
Bulk purchases		51 602	57 319	57 319	5 227	17 757	19 106	(1 349)	-7%	57 319
Other materials		17 430	21 117	21 117	2 311	5 852	7 039	(1 187)	-17%	21 117
Contracted services		13 704	19 175	19 653	473	2 056	6 551	(4 495)	-69%	19 653
Transfers and subsidies		1 297	2 372	2 372	170	432	791	(359)	-45%	2 372
Other expenditure		52 957	24 500	24 528	2 357	7 224	8 176	(952)	-12%	24 528
Loss on disposal of PPE		345	-	-	-	-	-	-	-	-
Total Expenditure		242 001	264 756	265 404	17 897	71 972	88 468	(16 496)	-19%	265 404
Surplus/(Deficit)										
Transfers and subsidies - capital (municipal authorities)		10 075	(20 412)	(15 914)	(2 516)	9 568	(5 305)	14 873	(0)	(15 914)
(National / Provincial and District)		-	11 475	11 475	1 788	3 450	3 825	(375)	(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)	(728)	13 019	(1 479)			(4 438)
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		10 075	(8 937)	(4 438)	(728)	13 019	(1 479)			(4 438)
Attributable to minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		10 075	(8 937)	(4 438)	(728)	13 019	(1 479)			(4 438)
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		10 075	(8 937)	(4 438)	(728)	13 019	(1 479)			(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) - M04 October

Vote Description	Ref	2017/18		Budget Year 2018/19						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 2 - Corporate Services		-	-	-	-	-	-	-	-	-
Vote 3 - Financial Services		-	-	-	-	-	-	-	-	-
Vote 4 - Engineers Service		-	-	-	-	-	-	-	-	-
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	0	15	7	8	114%	-
Vote 2 - Corporate Services		48	115	115	14	16	38	(22)	-57%	115
Vote 3 - Financial Services		2 476	1 025	1 025	7	13	342	(328)	-96%	1 025
Vote 4 - Engineers Service		13 970	14 581	14 581	2 070	3 745	4 860	(1 115)	-23%	14 581
Vote 5 - Community Services		4 369	1 234	5 680	2	211	1 893	(1 682)	-89%	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	2 094	4 001	7 140	(3 139)	-44%	16 954
Total Capital Expenditure		20 863	16 975	21 421	2 094	4 001	7 140	(3 139)	-44%	16 954
Capital Expenditure - Functional Classification										
Governance and administration		2 524	1 296	1 296	16	38	364	(326)	-90%	1 296
Executive and council		-	20	20	0	15	7	8	114%	20
Finance and administration		2 524	1 276	1 276	16	23	357	(334)	-94%	1 276
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		4 364	319	4 765	2	4	1 588	(1 584)	-100%	4 765
Community and social services		657	84	84	2	4	28	(24)	-85%	84
Sport and recreation		3 707	235	235	-	-	78	(78)	-100%	235
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	4 446	-	-	1 482	(1 482)	-100%	4 446
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		8 306	4 232	4 232	1 475	3 139	1 479	1 660	112%	4 232
Planning and development		-	95	95	7	9	31	(22)	-70%	95
Road transport		8 306	4 137	4 137	1 468	3 130	1 448	1 682	116%	4 137
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		5 670	11 129	11 129	600	820	3 710	(2 890)	-78%	11 129
Energy sources		291	2 005	2 005	-	-	668	(668)	-100%	2 005
Water management		4 737	6 459	6 459	417	625	2 153	(1 527)	-71%	6 459
Waste water management		636	2 151	2 151	183	194	717	(523)	-73%	2 151
Waste management		5	515	515	-	-	172	(172)	-100%	515
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	20 863	16 975	21 421	2 094	4 001	7 140	(3 139)	-44%	21 421
Funded by:										
National Government		12 654	11 475	11 475	1 788	3 450	3 825	(375)	-10%	11 475
Provincial Government		4 364	-	4 446	-	-	1 482	(1 482)	-100%	4 446
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		17 017	11 475	15 921	1 788	3 450	5 307	(1 857)	-35%	15 921
Public contributions & donations	5	-	-	-	-	-	-	-	-	-
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		3 845	5 500	5 500	306	551	1 833	(1 282)	-70%	5 500
Total Capital Funding		20 863	16 975	21 421	2 094	4 001	7 140	(3 139)	-44%	21 421

4.1.7 Table C6: Monthly Budget Statement – Financial Position

WC034 Swellendam - Table C6 Monthly Budget Statement - Financial Position - M04 October

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	31 447	37 964
Call investment deposits		–	–	–	36 000	–
Consumer debtors		17 604	8 653	8 653	3 960	8 653
Other debtors		1 624	21 207	21 207	10 842	21 207
Current portion of long-term receivables		38	–	–	38	–
Inventory		11 612	12 240	12 240	11 296	12 240
Total current assets		83 663	80 064	80 064	93 584	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	275 830	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	313 642	325 276
TOTAL ASSETS		405 546	400 894	405 340	407 226	405 340
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Borrowing		3 078	1 855	1 855	–	1 855
Consumer deposits		2 245	1 632	1 632	2 360	1 632
Trade and other payables		16 216	35 556	35 504	20 197	35 504
Provisions		27 454	26 501	26 501	37 980	26 501
Total current liabilities		48 993	65 544	65 492	60 538	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	126 165	150 712
NET ASSETS	2	270 689	250 130	254 628	281 061	254 628
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		258 580	245 930	250 428	268 952	250 428
Reserves		12 109	4 200	4 200	12 109	4 200
TOTAL COMMUNITY WEALTH/EQUITY	2	270 689	250 130	254 628	281 061	254 628

4.1.8 Table C7: Monthly Budget Statement - Cash Flow

WC034 Swellendam - Table C7 Monthly Budget Statement - Cash Flow - M04 October

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	3 203	13 888	11 844	2 045	17%	35 531
Service charges		97 713	115 819	115 819	9 109	33 617	38 606	(4 990)	-13%	115 819
Other revenue		23 530	12 022	12 022	1 891	6 917	4 007	2 910	73%	12 022
Government - operating		34 466	49 878	49 878	1 961	19 205	16 626	2 579	16%	49 878
Government - capital		17 491	11 475	11 475	1 304	10 617	3 825	6 792	178%	11 475
Interest		5 177	4 538	4 538	276	1 111	1 513	(401)	-27%	4 538
Dividends		-	-	-	-	-	-	-		-
Payments										
Suppliers and employees		(184 207)	(210 432)	(211 080)	(17 727)	(64 453)	(70 360)	(5 907)	8%	(211 080)
Finance charges		(6 985)	(5 038)	(5 038)	-	(1 466)	(1 679)	(213)	13%	(5 038)
Transfers and Grants		(1 297)	(2 372)	(2 372)	(170)	(432)	(791)	(359)	45%	(2 372)
NET CASH FROM/(USED) OPERATING ACTIVITIES		21 949	11 423	10 775	(152)	19 005	3 592	(15 413)	-429%	10 775
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		117	1 000	1 000	-	317	333	(17)	-5%	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)	(2 094)	(4 001)	(7 140)	(3 139)	44%	(21 421)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(18 919)	(15 975)	(20 421)	(2 094)	(39 685)	(6 807)	32 878	-483%	(20 421)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		-	-	-	-	-	-	-		-
Increase (decrease) in consumer deposits		244	92	92	-	-	31	(31)	-100%	92
Payments										
Repayment of borrowing		(2 215)	(4 744)	(4 744)	-	(663)	(1 581)	(919)	58%	(4 744)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(1 971)	(4 652)	(4 652)	-	(663)	(1 551)	(888)	57%	(4 652)
NET INCREASE/ (DECREASE) IN CASH HELD		1 059	(9 204)	(14 298)	(2 246)	(21 342)	(4 766)			(14 298)
Cash/cash equivalents at beginning:		51 728	47 168	52 262		52 786	52 262			52 786
Cash/cash equivalents at monthly/year end:		52 786	37 964	37 964		31 444	47 496			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 - M04 October

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 Days	151-180 Days	181 Days-1 Yr	Over 1Yr	Total			
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	18	12	5	17	4	2	43	1 075	1 176	1 141	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	4 636	78	31	61	20	30	182	836	5 874	1 128	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	4 990	343	305	269	175	152	746	2 529	9 513	3 872	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	1 830	220	131	185	95	108	554	1 743	4 866	2 685	-	-
Receivables from Exchange Transactions - Waste Management	1600	1 115	131	77	121	56	65	350	1 076	2 992	1 668	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	81	2	3	1	1	0	8	49	145	58	-	-
Interest on Arrear Debtor Accounts	1810	39	55	27	91	24	32	263	2 448	2 979	2 859	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	(1 988)	65	45	63	67	41	232	1 021	(383)	1 495	-	-
Total By Income Source	2000	10 720	907	628	808	442	431	2 378	10 848	27 160	14 906	-	-
2017/18 - totals only													
Debtors Age Analysis By Customer Group													
Organs of State	2200	453	1	80	78	78	78	78	78	926	391	-	-
Commercial	2300	3 369	63	39	40	24	16	53	503	4 106	635	-	-
Households	2400	6 196	746	426	724	359	351	2 177	8 405	19 386	12 017	-	-
Other	2500	701	96	82	(35)	(19)	(15)	69	1 862	2 742	1 863	-	-
Total By Customer Group	2600	10 720	907	628	808	442	431	2 378	10 848	27 160	14 906	-	-

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 - M04 October

Description	NT Code	Budget Year 2018/19								
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total
R thousands										
Creditors Age Analysis By Customer Type										
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	490	-	-	-	-	-	-	-	490
Auditor General	0800	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	490	-	-	-	-	-	-	-	490

Section 7–Investment portfolio analysis

7.1 Supporting table SC5

WC034 Swellendam - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M04 October

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									
Inveslec					65				12 000
Standard Bank					63				12 000
Nedbank					64				12 000
Municipality sub-total					192		-	-	36 000
Entities									
Entities sub-total					-		-	-	-
TOTAL INVESTMENTS AND INTEREST	2				192		-	-	36 000

8.2 Supporting table SC7 (1) – Grant expenditure

WC034 Swellendam - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M04 October

Description	Ref	Budget Year 2018/19								Full Year Forecast
		2017/18 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		29 695	34 332	34 332	2 885	11 559	11 444	115	1.0%	34 332
Local Government Equitable Share		26 201	29 001	29 001	2 417	9 668	9 667	1	0.0%	29 001
Integrated National Electrification Programme		-	246	246	-	-	82	(82)	-100.0%	246
Finance Management		1 700	1 770	1 770	26	703	590	113	19.2%	1 770
EPWP Incentive		1 291	1 266	1 266	125	474	422	52	12.3%	1 266
Municipal Systems Improvement		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant (MIG)		503	2 050	2 050	317	714	683	31	4.5%	2 050
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
Provincial Government:		10 592	15 546	15 546	424	1 604	5 182	(3 578)	-69.0%	15 546
Thusong services		-	-	-	-	-	-	-	-	-
Capacity Building		43	360	360	-	-	120	(120)	-100.0%	360
Housing		-	-	-	-	-	-	-	-	-
Capacity Building		-	-	-	-	-	-	-	-	-
Economic Development Plan		-	-	-	-	-	-	-	-	-
Replacement funding Library		4 623	5 026	5 026	376	1 466	1 675	(209)	-12.5%	5 026
Library Services-conditional grant		-	-	-	-	-	-	-	-	-
Prov IDP Grant		-	-	-	-	-	-	-	-	-
Internship Grant		40	-	-	-	-	-	-	-	-
Maintenance of Main Roads		50	50	50	-	-	17	(17)	-100.0%	50
Municipal Infrastructure support		-	-	-	-	-	-	-	-	-
Electricity Master Plan Grant		-	-	-	-	-	-	-	-	-
Human Settlements Development Grant		5 027	9 780	9 780	-	-	3 260	(3 260)	-100.0%	9 780
Seta		369	-	-	48	138	-	138	#DIV/0!	-
WESGRO		110	-	-	-	-	-	-	-	-
mSCOA Grant		330	330	330	-	-	110	(110)	-100.0%	330
FINANCIAL MANAGEMENT SUPPORT GRANT		-	-	-	-	-	-	-	-	-
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Masababane Projects		-	-	-	-	-	-	-	-	-
Wesgro		-	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:		40 287	49 878	49 878	3 309	13 163	16 626	(3 463)	-20.8%	49 878
Capital expenditure of Transfers and Grants										
National Government:		17 409	11 475	11 475	1 788	3 451	3 825	(374)	-9.8%	-
Municipal Infrastructure Grant (MIG)		15 091	9 736	9 736	1 788	3 451	3 245	206	6.3%	-
INEP		2 318	1 739	1 739	-	-	580	(580)	-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	1 788	3 451	3 825	(374)	-9.8%	-
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		57 778	61 354	61 354	5 097	16 614	20 451	(3 837)	-18.8%	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 - M04 October

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	5	34	-	
Thusong 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	5	7	-	
SETA		27	-	27	-	
FINANCIAL MANAGEMENT SUPPORT GRANT		-	-	-	-	
Other transfers and grants [insert description]		-	-	-	-	
District Municipality:		-	-	-	-	
[insert description]		-	-	-	-	
Other grant providers:		-	-	-	-	
Masabanbane Projects		-	-	-	-	
Wesgro		-	-	-	-	
Masabanbane Projects		-	-	-	-	
Total operating expenditure of Approved Roll-overs		5 146	5	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	5	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 - M04 October

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	–	–	11 286	–		
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	4 001					