

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 October 2020



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Glossary

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

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

Budget - The financial plan of the Swellendam Municipality.

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

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

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

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

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

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

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

RESOLVED

(a) That the council take note of contents in the in-year monthly report for October 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.

		Capital	Operating	Operating
		Expenditure	Income	Expenditure
		R'000	R'000	R'000
Original Budget		22 124	297 668	322 891
Adjustment Budget		35 854	306 161	326 893
Plan to Date (SDBIP)		3 589	118 425	93 259
Actual		2 328	91 831	77 191

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 R17.032 million. The year to date revenue is R91.831 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.

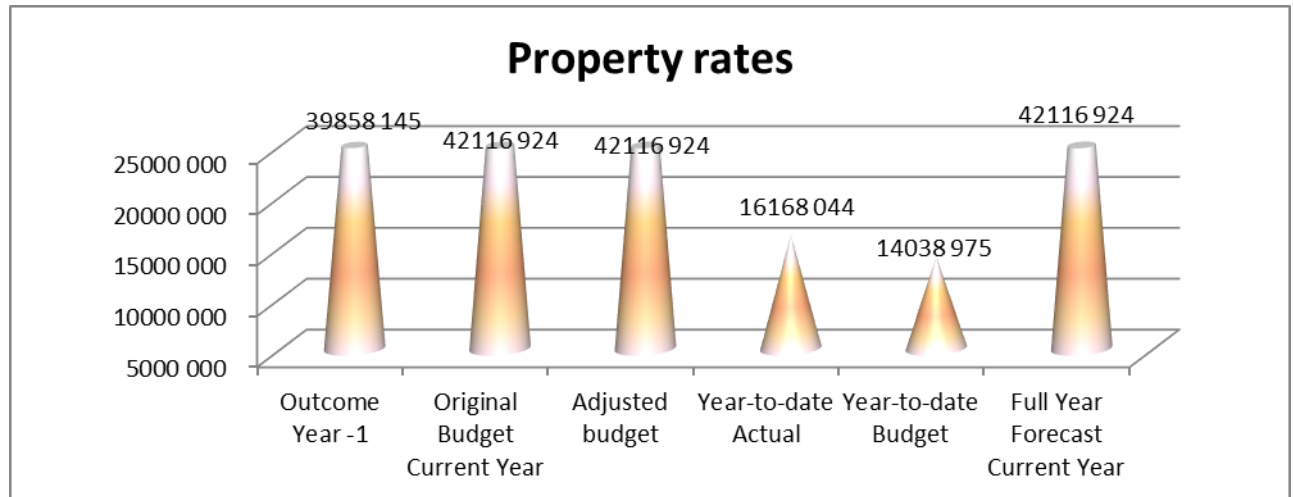


Figure 1 - Property rates

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 38,39% of the budget amount.

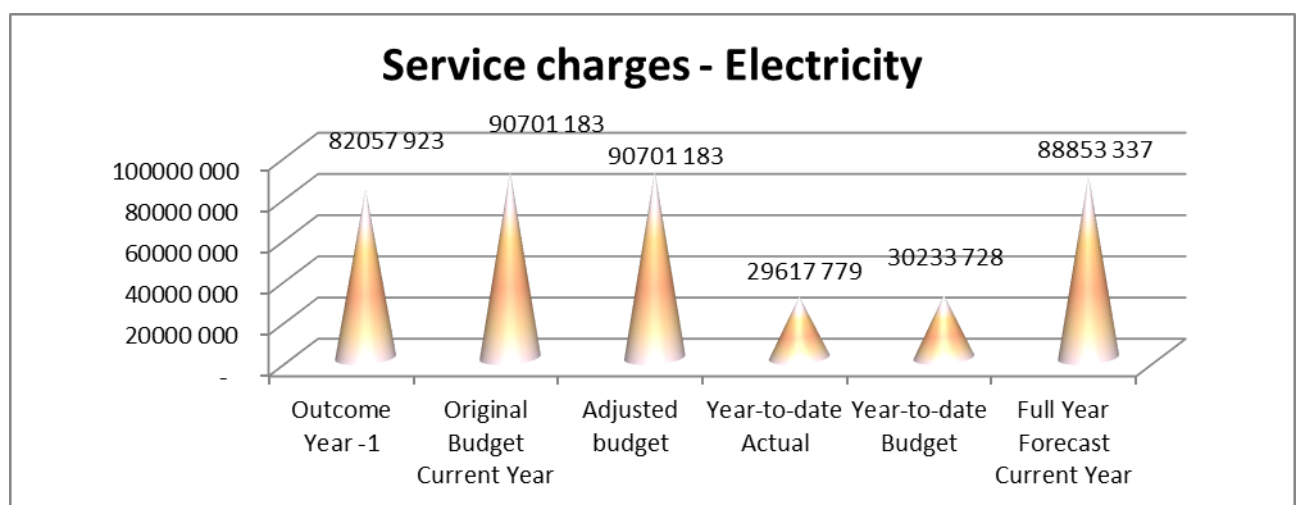


Figure 2 - Electricity service charges

The electricity amount raised as reflected for the actual year to date represents 32,65% of the budget amount.

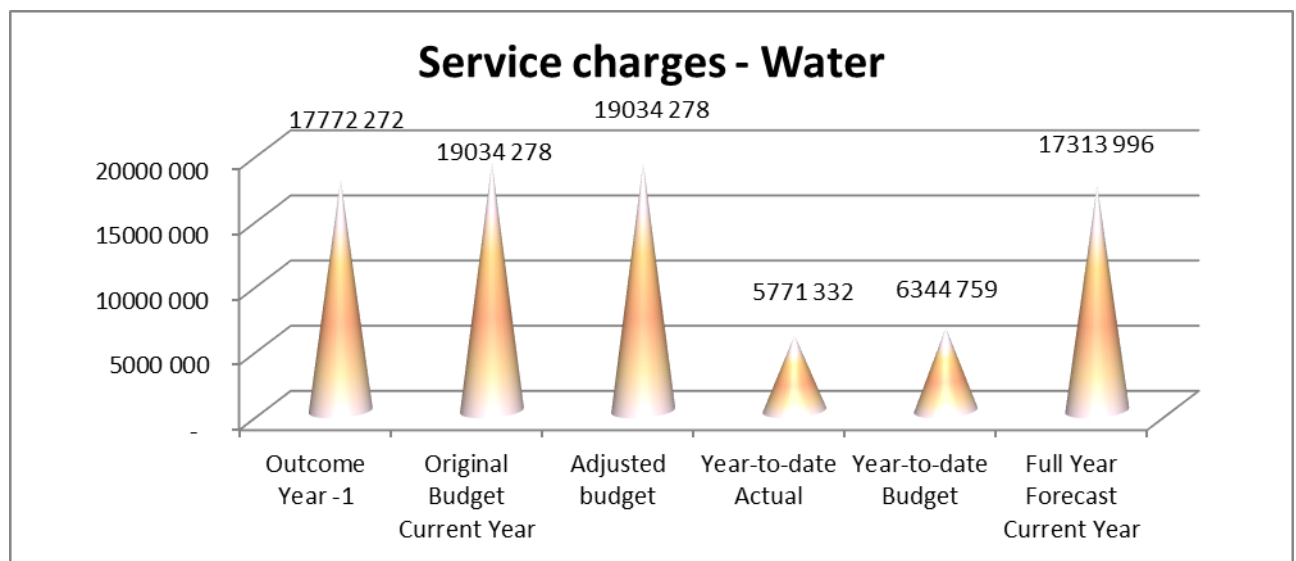


Figure 3 - Water service charges

The water amount raised as reflected for the actual year to date represents 30,32% of the budget amount. We are approaching the summer season and it will have an impact on the water consumption.

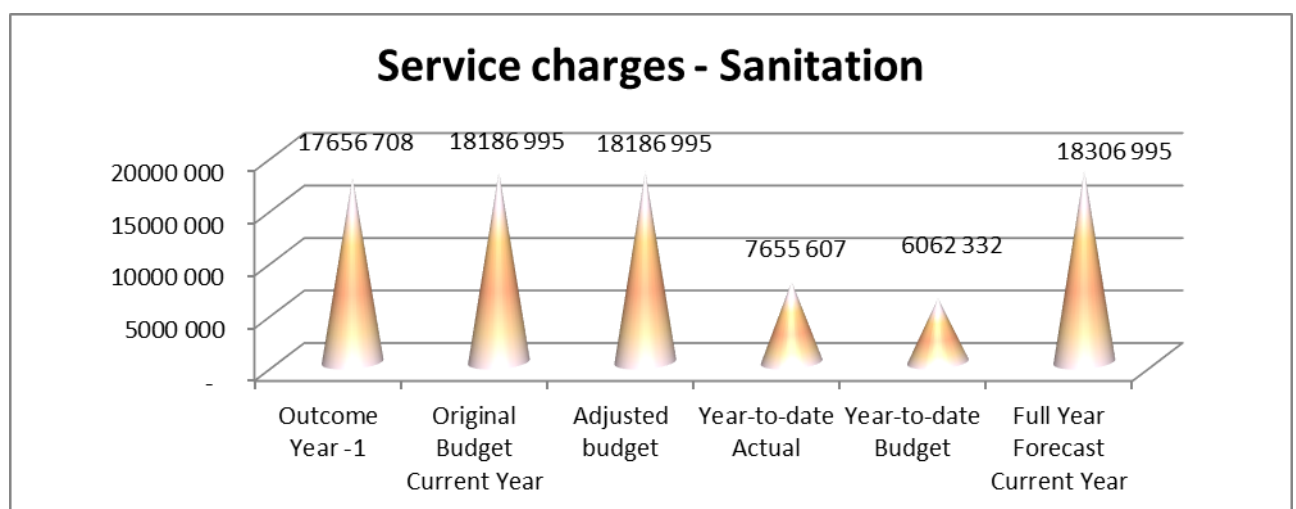


Figure 4 - Sanitation service charges

The sanitation amount raised as reflected for the actual year to date represents 42,09% 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.

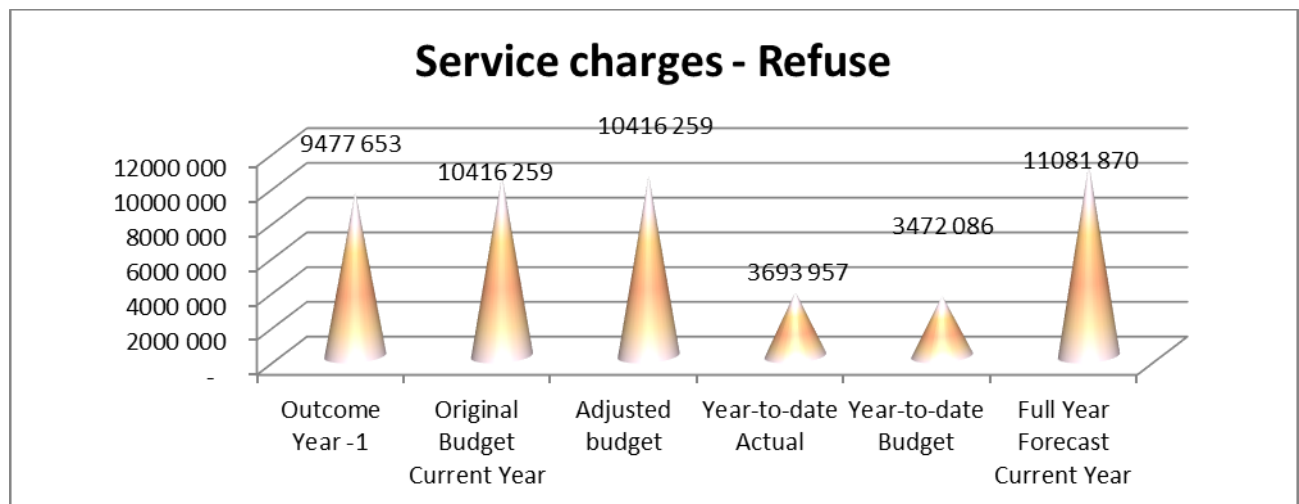


Figure 5 - Refuse removal service charges

The refuse amount raised as reflected for the actual year to date represents 35,46% 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 R1.462 million, whilst the year to date actual revenue is R1.097 million. This represents 23,27% of the budget amount. The reason for this adverse variance is mainly due to the fact that we are currently in the beginning of a new financial year. 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 R15.528 million, whilst the year to date actual revenue is R5.694 million. This represents 12,10% 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.

- **Transfers and subsidies**

The budget amount for transfers and subsidies is R63.765 million, whilst the year to date budget based on history is R35.196 million, whilst the year to date actual revenue is R18.601 million. This represents 29,17% of the budget amount. The reason for this adverse variance is mainly due to the fact that we are currently in the beginning of a new financial year, 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 R77.191 million, while the monthly actual amounts to R19.754 million. The total budget is R326.893 million and the year to date budget is R93.259 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 R20.519 million has been expended and represents 28,21% 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 R36.829 million of which R4.652 million has been expended and represents 12,63% 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 R0.147 million has been expended and represents 18,70% 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 R26.306 million of which R5.965 million has been expended and represents 22,68% 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 R2.732 million has been expended and represents 25% of the budget amount.

Corporate services

The budget for Corporate Services is R42.160 million of which R9.307 million has been expended and represents 22% of the budget amount.

Financial services

The budget for Financial Services is R29.997 million of which R8.385 million has been expended and represents 28% of the budget amount.

Engineers services

The budget for Engineers Services is R147.187 million of which R40.678 million has been expended and represents 28% of the budget amount.

Community services

The budget for Community Services is R96.428 million of which R16.089 million has been expended and represents 17% of the budget amount.

3.2.1.5 Capital expenditure

The capital spending for the month of October amounts to R2.190 million. The budget amount for Capital Expenditure is R35.854 million of which R2.328 million has been expended to date. This represents 6.49% of the budgeted amount.

We have capital commitments that amounts up to R5 045 105,44. 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 31 October 2020 amounts to R81 707 982,96.

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 R32 803 753.64.

Breakdown	Prior year Balances	Year to date Balances
Payments received in advance	1 681 889.51	1 641 727.79
Salary control	-	-
Trade payables	25 469 553.66	1 516 885.70
Un-identified deposits	126 964.26	148 820.37
Other payables	1 589 023.20	4 325 313.51
Unspent conditional grants	13 863 146.22	25 171 006.27
Total	42 730 576.85	32 803 753.64

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

Current ratio	
Total current assets	Total current liabilities
119 693 205	50 484 126
2.37	

This measure estimates whether the municipality can pay debts due within one year from assets that it expects to turn into cash within that year. A ratio of less than one is often a cause for concern, particularly if it persists for any length of time. The ratio is greater than two, which is very good. The municipality will be able to overcome its short-term debt.

3.2.2.4 Gearing ratio

Gearing ratio	
Borrowing	Net Assets
24 584 507	352 489 969
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 R88.836 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	2019/20	Budget Year 2020/21							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	39 858	42 117	42 117	3 335	16 168	15 664	504	3%	42 117
Service charges	126 965	138 339	138 339	11 409	46 739	47 799	(1 060)	-2%	138 339
Investment revenue	5 240	4 715	4 715	278	1 097	1 462	(364)	-25%	4 715
Transfers and subsidies	43 908	55 272	63 765	1 025	18 601	35 196	(16 595)	-47%	63 765
Other own revenue	38 194	57 226	57 226	985	9 226	18 304	(9 078)	-50%	57 226
Total Revenue (excluding capital transfers and contributions)	254 164	297 668	306 161	17 032	91 831	118 425	(26 593)	-22%	306 161
Employee costs	97 691	115 621	116 200	8 051	31 838	33 717	(1 879)	-6%	116 200
Remuneration of Councillors	5 292	5 638	5 638	445	1 778	1 804	(26)	-1%	5 638
Depreciation & asset impairment	10 150	11 419	11 419	2	2 856	2 855	2	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	7 697	24 897	27 242	(2 345)	-9%	86 697
Transfers and subsidies	847	160	786	96	147	239	(92)	-38%	786
Other expenditure	67 944	97 890	100 056	3 464	14 361	25 862	(11 501)	-44%	100 056
Total Expenditure	259 149	322 891	326 893	19 754	77 191	93 259	(16 068)	-17%	326 893
Surplus/(Deficit)	(4 985)	(25 223)	(20 732)	(2 722)	14 640	25 165	(10 525)	-42%	(20 732)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	50 934	16 124	29 697	2 083	2 125	3 450	###	-38%	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	—	—	—	—	—	—	###	—	—
Surplus/(Deficit) after capital transfers & contributions	45 949	(9 099)	8 965	(640)	16 765	28 616	(11 850)	-41%	8 965
Share of surplus/ (deficit) of associate	—	—	—	—	—	—	—	—	—
Surplus/ (Deficit) for the year	45 949	(9 099)	8 965	(640)	16 765	28 616	(11 850)	-41%	8 965
Capital expenditure & funds sources									
Capital expenditure	28 201	22 124	35 854	2 190	2 328	3 589	(1 261)	-35%	35 854
Capital transfers recognised	10 724	16 124	29 854	2 083	2 125	2 146	(21)	-1%	29 854
Borrowing	—	—	—	—	—	—	—	—	—
Internally generated funds	17 477	6 000	6 000	108	203	1 443	(1 240)	-86%	6 000
Total sources of capital funds	28 201	22 124	35 854	2 190	2 328	3 589	(1 261)	-35%	35 854
Financial position									
Total current assets	116 237	70 135	60 730		119 693				60 730
Total non current assets	376 947	358 465	372 195		379 326				372 195
Total current liabilities	61 898	50 778	37 038		50 484				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		352 490				293 484
Cash flows									
Net cash from (used) operating	44 766	10 395	14 721	2 754	2 594	4 907	2 313	47%	14 721
Net cash from (used) investing	(27 565)	(20 624)	(34 354)	(2 190)	(1 936)	(11 451)	(9 515)	83%	(34 354)
Net cash from (used) financing	(3 243)	(3 530)	(3 530)	31	(724)	(1 177)	(453)	38%	(3 530)
Cash/cash equivalents at the month/year end	88 902	47 942	38 538	—	88 836	53 980	(34 855)	-65%	65 738
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	15 797	5 923	1 498	1 314	1 058	780	2 943	10 593	39 905
Creditors Age Analysis									
Total Creditors	1 781	—	—	—	—	—	—	—	1 781

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	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
<i>Governance and administration</i>		90 453	100 409	108 497	6 698	37 530	49 557	(12 027)	-24%	108 497
Executive and council		30 200	36 018	41 393	–	15 745	26 641	(10 896)	-41%	41 393
Finance and administration		60 253	64 391	67 105	6 698	21 785	22 916	(1 131)	-5%	67 105
Internal audit		–	–	–	–	–	–	–	–	–
<i>Community and public safety</i>		55 585	70 544	83 729	776	9 154	23 369	(14 216)	-61%	83 729
Community and social services		5 919	10 644	19 099	419	1 839	3 249	(1 410)	-43%	19 099
Sport and recreation		1 035	1 025	1 025	(2)	309	330	(21)	-6%	1 025
Public safety		35 734	50 575	50 575	360	7 006	16 636	(9 630)	-58%	50 575
Housing		12 897	8 300	13 030	–	–	3 154	(3 154)	-100%	13 030
Health		–	–	–	–	–	–	–	–	–
<i>Economic and environmental services</i>		1 032	1 093	1 093	107	397	353	44	12%	1 093
Planning and development		986	1 035	1 035	107	397	331	66	20%	1 035
Road transport		46	58	58	–	–	22	(22)	-100%	58
Environmental protection		–	–	–	–	–	–	–	–	–
<i>Trading services</i>		158 027	141 746	142 539	11 534	46 876	48 595	(1 720)	-4%	142 539
Energy sources		85 382	92 797	93 590	7 822	29 755	33 324	(3 569)	-11%	93 590
Water management		18 147	20 284	20 284	1 425	5 771	6 099	(328)	-5%	20 284
Waste water management		45 021	18 249	18 249	1 367	7 656	5 840	1 816	31%	18 249
Waste management		9 478	10 416	10 416	920	3 694	3 333	361	11%	10 416
<i>Other</i>	4	–	–	–	–	–	–	–	–	–
Total Revenue - Functional	2	305 098	313 792	335 859	19 115	93 956	121 875	(27 918)	-23%	335 859
Expenditure - Functional										
<i>Governance and administration</i>		72 397	89 573	89 945	5 771	22 854	25 895	(3 041)	-12%	89 945
Executive and council		20 315	29 908	29 963	1 308	6 261	8 461	(2 199)	-26%	29 963
Finance and administration		50 701	57 812	58 129	4 333	16 061	16 911	(851)	-5%	58 129
Internal audit		1 381	1 853	1 853	131	532	523	10	2%	1 853
<i>Community and public safety</i>		51 616	69 479	71 419	2 187	11 646	19 220	(7 573)	-39%	70 923
Community and social services		6 553	8 519	9 252	570	2 088	2 533	(445)	-18%	9 252
Sport and recreation		9 567	11 944	11 944	917	3 170	3 486	(316)	-9%	11 944
Public safety		33 299	38 677	38 897	542	5 698	10 999	(5 301)	-48%	38 677
Housing		2 163	10 339	11 049	158	630	2 110	(1 480)	-70%	11 049
Health		34	–	276	–	61	92	(32)	-34%	–
<i>Economic and environmental services</i>		19 203	23 638	23 838	3 202	7 297	6 364	932	15%	23 838
Planning and development		4 880	5 338	5 338	345	1 461	1 492	(31)	-2%	5 338
Road transport		14 323	18 299	18 499	2 857	5 836	4 872	963	20%	18 499
Environmental protection		–	–	–	–	–	–	–	–	–
<i>Trading services</i>		115 189	139 792	140 481	8 507	35 257	41 333	(6 076)	-15%	140 481
Energy sources		77 964	88 324	89 014	6 106	24 428	27 989	(3 561)	-13%	89 014
Water management		11 470	16 624	16 624	827	3 682	4 629	(948)	-20%	16 624
Waste water management		15 249	18 404	18 404	949	4 608	5 033	(425)	-8%	18 404
Waste management		10 507	16 440	16 440	626	2 540	3 682	(1 143)	-31%	16 440
<i>Other</i>		743	410	1 210	87	137	448	(311)	-69%	1 210
Total Expenditure - Functional	3	259 149	322 891	326 893	19 754	77 191	93 259	(16 068)	-17%	326 397
Surplus/ (Deficit) for the year		45 949	(9 099)	8 965	(640)	16 765	28 616	(11 850)	-41%	9 462

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) - M04 October

Vote Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote	1									
Vote 1 - Municipal Manager		818	400	1 196	—	—	469	(469)	-100.0%	1 196
Vote 2 - Corporate Services		30 540	36 664	41 461	125	16 250	26 580	(10 330)	-38.9%	41 461
Vote 3 - Financial Services		48 936	50 620	50 620	4 135	18 547	18 457	90	0.5%	50 620
Vote 4 - Engineers Services		159 686	145 096	148 386	13 156	46 302	49 651	(3 349)	-6.7%	148 386
Vote 5 - Community Services		28 661	29 866	43 051	1 300	5 550	9 894	(4 345)	-43.9%	43 051
Vote 6 - Community Services Continued		36 457	51 145	51 145	399	7 308	16 824	(9 516)	-56.6%	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]		—	—	—	—	—	—	—	—	—
Total Revenue by Vote	2	305 098	313 792	335 859	19 115	93 956	121 875	(27 918)	-22.9%	335 859
Expenditure by Vote	1									
Vote 1 - Municipal Manager		7 303	8 885	11 121	710	2 732	3 250	(518)	-15.9%	11 121
Vote 2 - Corporate Services		31 277	41 942	42 160	2 198	9 307	12 203	(2 896)	-23.7%	42 160
Vote 3 - Financial Services		26 377	29 997	29 997	1 804	8 385	8 617	(232)	-2.7%	29 997
Vote 4 - Engineers Services		124 656	146 197	147 187	11 741	40 678	44 296	(3 617)	-8.2%	147 187
Vote 5 - Community Services		35 208	55 536	56 095	2 706	10 185	13 551	(3 366)	-24.8%	56 095
Vote 6 - Community Services Continued		34 328	40 334	40 334	596	5 904	11 342	(5 438)	-47.9%	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]		—	—	—	—	—	—	—	—	—
Total Expenditure by Vote	2	259 149	322 891	326 893	19 754	77 191	93 259	(16 068)	-17.2%	326 893
Surplus/ (Deficit) for the year	2	45 949	(9 099)	8 965	(640)	16 765	28 616	(11 850)	-41.4%	8 965

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) - M04 October

Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue By Source										
Property rates		39 858	42 117	42 117	3 335	16 168	15 664	504	3%	42 117
Service charges - electricity revenue		82 058	90 701	90 701	7 697	29 618	32 652	(3 035)	-9%	90 701
Service charges - water revenue		17 772	19 034	19 034	1 425	5 771	5 994	(222)	-4%	19 034
Service charges - sanitation revenue		17 657	18 187	18 187	1 367	7 656	5 820	1 836	32%	18 187
Service charges - refuse revenue		9 478	10 416	10 416	920	3 694	3 333	361	11%	10 416
Rental of facilities and equipment		725	732	732	50	319	242	77	32%	732
Interest earned - external investments		5 240	4 715	4 715	278	1 097	1 462	(364)	-25%	4 715
Interest earned - outstanding debtors		1 314	1 260	1 260	296	560	416	145	35%	1 260
Dividends received		–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits		32 745	47 055	47 055	65	5 694	15 528	(9 834)	-63%	47 055
Licences and permits		1 270	1 440	1 440	118	440	458	(18)	-4%	1 440
Agency services		1 939	2 182	2 182	245	914	683	231	34%	2 182
Transfers and subsidies		43 908	55 272	63 765	1 025	18 601	35 196	(16 595)	-47%	63 765
Other revenue		2 846	3 056	3 056	211	908	978	(70)	-7%	3 056
Gains		(2 643)	1 500	1 500	–	392	–	392	#DIV/0!	1 500
Total Revenue (excluding capital transfers and contributions)		254 164	297 668	306 161	17 032	91 831	118 425	(26 593)	-22%	306 161
Expenditure By Type										
Employee related costs		97 691	115 621	116 200	8 051	31 838	33 717	(1 879)	-6%	116 200
Remuneration of councillors		5 292	5 638	5 638	445	1 778	1 804	(26)	-1%	5 638
Debt impairment		31 828	36 921	36 921	–	3 744	10 338	(6 594)	-64%	36 921
Depreciation & asset impairment		10 150	11 419	11 419	2	2 856	2 855	2	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	5 080	20 519	23 197	(2 678)	-12%	72 733
Other materials		7 759	13 332	13 963	2 617	4 378	4 045	334	8%	13 963
Contracted services		15 965	35 756	36 829	1 377	4 652	5 854	(1 202)	-21%	36 829
Transfers and subsidies		847	160	786	96	147	239	(92)	-38%	786
Other expenditure		20 150	25 213	26 306	2 086	5 965	9 670	(3 705)	-38%	26 306
Losses		–	–	–	–	–	–	–	–	–
Total Expenditure		259 149	322 891	326 893	19 754	77 191	93 259	(16 068)	-17%	326 893
Surplus/(Deficit)		(4 985)	(25 223)	(20 732)	(2 722)	14 640	25 165	(10 525)	(0)	(20 732)
Transfers and subsidies - capital (monetary allocations)		–	–	–	–	–	–	–	–	–
(National / Provincial and District)		50 934	16 124	29 697	2 083	2 125	3 450	(1 325)	(0)	29 697
(National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions)		–	–	–	–	–	–	–	–	–
Transfers and subsidies - capital (in-kind - all)		–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions		45 949	(9 099)	8 965	(640)	16 765	28 616			8 965
Taxation		–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after taxation		45 949	(9 099)	8 965	(640)	16 765	28 616			8 965
Attributable to minorities		–	–	–	–	–	–			–
Surplus/(Deficit) attributable to municipality		45 949	(9 099)	8 965	(640)	16 765	28 616			8 965
Share of surplus/ (deficit) of associate		–	–	–	–	–	–			–
Surplus/ (Deficit) for the year		45 949	(9 099)	8 965	(640)	16 765	28 616			8 965

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) - M04 October

Vote Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 2 - Corporate Services		-	-	-	-	-	-	-	-	-
Vote 3 - Financial Services		-	-	-	-	-	-	-	-	-
Vote 4 - Engineers Services		-	-	-	-	-	-	-	-	-
Vote 5 - Community Services		-	-	-	-	-	-	-	-	-
Vote 6 - Community Services Continued		-	-	-	-	-	-	-	-	-
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		-	38	38	-	-	38	(38)	-100%	38
Vote 2 - Corporate Services		71	163	163	-	17	1	17	2078%	163
Vote 3 - Financial Services		881	1 180	1 180	13	16	393	(377)	-96%	1 180
Vote 4 - Engineers Services		27 045	15 596	17 766	2 144	2 216	3 018	(802)	-27%	17 766
Vote 5 - Community Services		94	5 068	16 627	25	50	99	(50)	-50%	16 627
Vote 6 - Community Services Continued		111	80	80	9	29	40	(11)	-28%	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]		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	28 201	22 124	35 854	2 190	2 328	3 589	(1 261)	-35%	35 854
Total Capital Expenditure		28 201	22 124	35 854	2 190	2 328	3 589	(1 261)	-35%	35 854
Capital Expenditure - Functional Classification										
Governance and administration		925	1 381	1 381	13	33	432	(399)	-92%	1 381
Executive and council		4	38	38	-	-	38	(38)	-100%	38
Finance and administration		920	1 343	1 343	13	33	394	(361)	-92%	1 343
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		205	5 148	16 707	33	79	139	(61)	-44%	16 707
Community and social services		63	3 722	10 835	13	56	64	(8)	-13%	10 835
Sport and recreation		132	1 415	1 415	21	23	65	(42)	-65%	1 415
Public safety		10	10	10	-	-	10	(10)	-100%	10
Housing		-	-	4 446	-	-	-	-	-	4 446
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		20 049	6 872	6 872	36	108	412	(303)	-74%	6 872
Planning and development		26	-	-	-	-	-	-	-	-
Road transport		20 023	6 872	6 872	36	108	412	(303)	-74%	6 872
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		7 022	8 723	10 894	2 108	2 108	2 606	(499)	-19%	10 894
Energy sources		2 608	1 749	1 749	100	100	80	20	26%	1 749
Water management		3 536	6 684	8 855	2 008	2 008	2 442	(434)	-18%	8 855
Waste water management		878	290	290	-	-	85	(85)	-100%	290
Waste management		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	28 201	22 124	35 854	2 190	2 328	3 589	(1 261)	-35%	35 854
Funded by:										
National Government		10 295	11 559	13 730	2 083	2 125	2 146	(21)	-1%	13 730
Provincial Government		429	4 565	16 124	-	-	-	-	-	16 124
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		10 724	16 124	29 854	2 083	2 125	2 146	(21)	-1%	29 854
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		17 477	6 000	6 000	108	203	1 443	(1 240)	-86%	6 000
Total Capital Funding		28 201	22 124	35 854	2 190	2 328	3 589	(1 261)	-35%	35 854

4.1.6 Table C6: Monthly Budget Statement – Financial Position

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

Description	Ref	2019/20	Budget Year 2020/21			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		88 902	47 942	38 538	42 050	38 538
Call investment deposits		–	–	–	46 075	–
Consumer debtors		10 377	7 100	7 100	19 682	7 100
Other debtors		13 378	11 369	11 369	8 576	11 369
Current portion of long-term receivables		–	–	–	3	–
Inventory		3 579	3 722	3 722	3 307	3 722
Total current assets		116 237	70 135	60 730	119 693	60 730
Non current assets						
Long-term receivables		207	–	–	2 402	–
Investments		–	–	–	710	–
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	362 162	354 671
Biological		–	–	–	–	–
Intangible		548	353	353	529	353
Other non-current assets		171	171	171	171	171
Total non current assets		376 947	358 465	372 195	379 326	372 195
TOTAL ASSETS		493 184	428 600	432 925	499 020	432 925
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Borrowing		3 672	2 784	2 784	2 784	2 784
Consumer deposits		2 755	2 925	2 925	2 846	2 925
Trade and other payables		42 731	28 403	14 664	32 804	14 664
Provisions		12 741	16 665	16 665	12 050	16 665
Total current liabilities		61 898	50 778	37 038	50 484	37 038
Non current liabilities						
Borrowing		24 780	21 998	21 998	24 585	21 998
Provisions		70 781	80 404	80 404	71 461	80 404
Total non current liabilities		95 561	102 403	102 403	96 045	102 403
TOTAL LIABILITIES		157 459	153 180	139 441	146 530	139 441
NET ASSETS	2	335 725	275 420	293 484	352 490	293 484
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		323 725	264 025	282 090	340 490	282 090
Reserves		12 000	11 395	11 395	12 000	11 395
TOTAL COMMUNITY WEALTH/EQUITY	2	335 725	275 420	293 484	352 490	293 484

4.1.7 Table C7: Monthly Budget Statement - Cash Flow

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

Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		39 763	41 275	41 275	3 346	15 151	13 758	1 392	10%	41 275
Service charges		109 489	135 572	135 572	11 192	42 994	45 191	(2 197)	-5%	135 572
Other revenue		24 721	23 465	23 465	625	2 532	7 822	(5 290)	-68%	23 465
Transfers and Subsidies - Operational		49 295	55 272	60 257	2 134	22 911	20 086	2 826	14%	60 257
Transfers and Subsidies - Capital		25 165	16 124	19 466	1 087	9 183	6 489	2 694	42%	19 466
Interest		5 366	5 975	5 975	278	1 097	1 992	(894)	-45%	5 975
Dividends		-	-	-	-	-	-	-		-
Payments										
Suppliers and employees		(204 826)	(264 101)	(268 103)	(15 812)	(89 814)	(89 368)	446	0%	(268 103)
Finance charges		(3 361)	(3 027)	(3 027)	-	(1 313)	(1 009)	304	-30%	(3 027)
Transfers and Grants		(847)	(160)	(160)	(96)	(147)	(53)	94	-176%	(160)
NET CASH FROM/(USED) OPERATING ACTIVITIES		44 766	10 395	14 721	2 754	2 594	4 907	2 313	47%	14 721
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		636	1 500	1 500	-	392	500	(108)	-22%	1 500
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-		-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-		-
Payments										
Capital assets		(28 201)	(22 124)	(35 854)	(2 190)	(2 328)	(11 951)	(9 623)	81%	(35 854)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(27 565)	(20 624)	(34 354)	(2 190)	(1 936)	(11 451)	(9 515)	83%	(34 354)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		-	-	-	-	-	-	-		-
Increase (decrease) in consumer deposits		241	210	210	31	92	70	21	31%	210
Payments										
Repayment of borrowing		(3 484)	(3 741)	(3 741)	-	(816)	(1 247)	(431)	35%	(3 741)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(3 243)	(3 530)	(3 530)	31	(724)	(1 177)	(453)	38%	(3 530)
NET INCREASE/ (DECREASE) IN CASH HELD		13 957	(13 759)	(23 164)	594	(67)	(7 721)			(23 164)
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		88 836	53 980			65 738

MONTHLY BUDGET STATEMENT FOR OCTOBER

2020

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 2020/21										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts L.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	Total over 90 days		
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	6	5	1	110	0	0	2	435	560	548	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	7 164	1 614	347	152	194	135	275	818	10 699	1 574	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	6 262	825	556	547	408	304	1 124	2 982	13 008	5 364	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	2 213	379	310	238	248	192	734	2 020	6 334	3 432	-	-
Receivables from Exchange Transactions - Waste Management	1600	1 505	257	215	148	153	116	455	1 271	4 118	2 142	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	28	9	22	0	0	0	1	39	100	41	-	-
Interest on Arrear Debtor Accounts	1810	59	236	18	112	31	21	173	2 400	3 051	2 738	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	(1 441)	2 598	30	6	22	12	179	628	2 034	847	-	-
Total By Income Source	2000	15 797	5 923	1 498	1 314	1 058	780	2 943	10 593	39 905	16 687	-	-
2019/20 - totals only													
Debtors Age Analysis By Customer Group													
Organs of State	2200	635	65	45	97	14	14	57	220	1 147	402	-	-
Commercial	2300	5 662	4 434	346	137	237	146	263	335	11 560	1 118	-	-
Households	2400	7 785	1 241	971	805	757	579	2 452	9 303	23 894	13 896	-	-
Other	2500	1 714	183	136	275	50	41	171	734	3 304	1 271	-	-
Total By Customer Group	2600	15 797	5 923	1 498	1 314	1 058	780	2 943	10 593	39 905	16 687	-	-

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 2020/21									Prior year totals for chart (same period)
		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	32	-	-	-	-	-	-	-	32	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	1 749	-	-	-	-	-	-	-	1 749	-
Auditor General	0800	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	1 781	-	-	-	-	-	-	-	1 781	-

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	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate *	Commissio n Paid (Rands)	Commissio n Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands		Yrs/Months												
Municipality														
Standard Bank		Call	Call	Y	V	3.5	N/A	N/A	Unknown	5 030	15	–	–	5 045
Standard Bank		30 Days	30 Days	Y	F	3.7	N/A	N/A	30/10/2020	12 000	38	(12 038)	–	–
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	710	3	–	–	713
Investec		30 Days	30 Days	Y	F	3.35	N/A	N/A	30/10/2020	12 001	32	(12 033)	–	–
Standard Bank		31 Days	31 Days	Y	F	3.95	N/A	N/A	28/09/2020	–	–	–	–	–
Nedbank		31 Days	31 Days	Y	F	3.8	N/A	N/A	28/09/2020	–	–	–	–	–
Investec		31 Days	31 Days	Y	F	3.45	N/A	N/A	30/09/2020	–	–	–	–	–
Nedbank		30 Days	30 Days	Y	F	3.7	N/A	N/A	30/10/2020	12 001	35	(12 036)	–	–
Municipality sub-total										46 756	137	(36 121)	–	10 772
Entities														
														–
														–
														–
														–
Entities sub-total										–	–	–	–	–
TOTAL INVESTMENTS AND INTEREST	2									46 756	137	–	–	10 772

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 - M04 October

Description	Ref	2019/20	Budget Year 2020/21								
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast	
R thousands											
RECEIPTS:	1,2										
Operating Transfers and Grants											
National Government:	3	35 625	40 020	44 599	–	17 795	14 866	2 454	16.5%	40 020	
Local Government Equitable Share		31 579	34 118	38 697	–	15 353	12 899	2 454	19.0%	34 118	
Expanded public works programme integrated grant for municipalities		1 604	1 804	1 804	–	451	601			1 804	
Municipal Infrastructure Grant		597	2 067	2 067	–	174	689			2 067	
Integrated National Electrification Programme (municipal) grant		–	261	261	–	47	87			261	
Local government financial management grant		1 770	1 770	1 770	–	1 770	590			1 770	
Municipal Systems Improvement		–	–	–	–	–	–	–	–	–	
Energy Efficiency and Demand Side Management Grant		–	–	–	–	–	–	–	–	–	
Municipal Disaster Relief Grant		75	–	–	–	–	–	–	–	–	
Provincial Government:			6 608	15 252	15 774	2 134	5 116	5 258	109	2.1%	15 252
Local Government Internship Grant	4	–	–	–	–	–	–	–		–	
Western Cape Financial Management Capacity Grant		210	400	400	–	–	133			400	
Western Cape Financial Management Support Grant		330	–	–	–	–	–			–	
Financial assistance to municipalities for maintenance and SETA		40	50	50	–	–	17			50	
Tourism		165	–	–	32	32	–			–	
Maintenance of Water Supply Infrastructure		–	–	–	–	–	–			–	
Municipal Electrical Master Plan Grant		207	–	–	–	–	–			–	
Community Library Service Grant		–	522	1 043	–	1 043	348			522	
Human Settlement Development (Beneficiaries)		64	8 300	8 300	–	–	2 767			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	1 939	3 878	1 939			5 817	
Finance Management		–	–	–	–	–	–			–	
Internship Grant		67	–	–	–	–	–			–	
WESGRO		–	–	–	–	–	–			–	
Graduate Grant		–	–	–	–	–	–			–	
Municipal Drought Relief Grant		–	163	163	163	163	54	109	199.9%	163	
Local Government Support Grant	300	–	–	–	–	–	–		–		
Resources for Cycle Infrastructure Project	100	–	–	–	–	–	–		–		
District Municipality:		–	–	–	–	–	–	–		–	
[insert description]		–	–	–	–	–	–	–		–	
		–	–	–	–	–	–	–		–	
Other grant providers:		–	–	–	–	–	–	–		–	
[insert description]		–	–	–	–	–	–	–		–	
		–	–	–	–	–	–	–		–	
Total Operating Transfers and Grants	5	42 233	55 272	60 373	2 134	22 911	20 124	2 563	12.7%	55 272	
Capital Transfers and Grants											
National Government:		11 906	11 559	11 559	–	1 139	3 853	(2 447)	-63.5%	11 559	
Municipal Infrastructure Grant		8 841	9 820	9 820	–	826	3 273	(2 447)	-74.8%	9 820	
Integrated National Electrification Programme (municipal) grant		2 999	1 739	1 739	–	313	580			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	–	–	–	–	–			–	
Provincial Government:			13 326	4 565	8 043	1 087	8 044	2 681	5 362	200.0%	4 565
Human Settlement Development			12 833	–	–	–	–	–	–		–
Community Library Service Grant			–	3 478	6 957	–	6 957	2 319			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	1 087	362	725	200.0%	1 087	
Service Delivery and Capacity Building Grant		377	–	–	–	–	–			–	
District Municipality:		–	–	–	–	–	–	–		–	
[insert description]		–	–	–	–	–	–	–		–	
		–	–	–	–	–	–	–		–	
Other grant providers:		–	–	–	–	–	–	–		–	
[insert description]		–	–	–	–	–	–	–		–	
		–	–	–	–	–	–	–		–	
Total Capital Transfers and Grants	5	25 232	16 124	19 602	1 087	9 183	6 534	2 915	44.6%	16 124	
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	67 465	71 396	79 975	3 221	32 094	26 658	5 478	20.5%	71 396	

MONTHLY BUDGET STATEMENT FOR OCTOBER

2020

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	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		35 625	40 020	40 020	3 228	12 761	13 340	(579)	-4.3%	40 020
Local Government Equitable Share		31 579	34 118	34 118	2 843	11 372	11 373	(1)	0.0%	34 118
Expanded public works programme integrated grant for municipalities		1 604	1 804	1 804	202	550	601	(51)	-8.5%	1 804
Municipal Infrastructure Grant		597	2 067	2 067	89	244	689	(445)	-64.6%	2 067
Integrated National Electrification Programme (municipal) grant		–	261	261	15	15	87	(72)	-82.8%	261
Local government financial management grant		1 770	1 770	1 770	79	580	590	(10)	-1.7%	1 770
Municipal Systems Improvement		–	–	–	–	–	–	–	–	–
Energy Efficiency and Demand Side Management Grant		–	–	–	–	–	–	–	–	–
Municipal Disaster Relief Grant		75	–	–	–	–	–	–	–	–
Provincial Government:		6 608	15 252	15 252	364	1 494	5 084	(133)	-2.6%	15 252
Local Government Internship Grant		–	–	–	–	–	–	–	–	–
Western Cape Financial Management Capacity Grant		210	400	400	–	–	133	(133)	-100.0%	400
Western Cape Financial Management Support Grant		330	–	–	–	–	–	–	–	–
Financial assistance to municipalities for maintenance and		40	50	50	–	–	17	–	–	50
SETA		165	–	–	–	–	–	–	–	–
Tourism		–	–	–	–	–	–	–	–	–
Maintenance of Water Supply Infrastructure		–	–	–	–	–	–	–	–	–
Municipal Electrical Master Plan Grant		207	–	–	–	–	–	–	–	–
Community Library Service Grant		–	522	522	–	–	174	–	–	522
Human Settlement Development (Beneficiaries)		64	8 300	8 300	–	–	2 767	–	–	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	364	1 494	1 939	–	–	5 817
Finance Management		–	–	–	–	–	–	–	–	–
Internship Grant		67	–	–	–	–	–	–	–	–
WESGRO		–	–	–	–	–	–	–	–	–
Graduate Grant		–	–	–	–	–	–	–	–	–
Municipal Drought Relief Grant		–	163	163	–	–	54	–	–	163
Local Government Support Grant		300	–	–	–	–	–	–	–	–
Resources for Cycle Infrastructure Project		100	–	–	–	–	–	–	–	–
District Municipality:		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
Other grant providers:		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
Total operating expenditure of Transfers and Grants:		42 233	55 272	55 272	3 592	14 255	18 424	(712)	-3.9%	55 272
Capital expenditure of Transfers and Grants										
National Government:		11 906	11 559	11 559	368	411	3 853	(3 442)	-89.3%	11 559
Municipal Infrastructure Grant		8 841	9 820	9 820	268	311	3 273	(2 962)	-90.5%	9 820
Integrated National Electrification Programme (municipal) grant		2 999	1 739	1 739	100	100	580	(480)	-82.7%	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	–	–	–	–	–	–	–	–
Provincial Government:		13 326	4 565	4 565	–	–	1 522	(1 522)	-100.0%	4 565
Human Settlement Development		12 833	3 478	3 478	–	–	1 159	(1 159)	-100.0%	3 478
Community Library Service Grant		–	–	–	–	–	–	–	–	–
Development of Sports and Recreation Facilities		115	–	–	–	–	–	–	–	–
WESGRO		–	–	–	–	–	–	–	–	–
Maintenance of Water Supply Infrastructure		–	–	–	–	–	–	–	–	–
Municipal Drought Relief Grant		–	1 087	1 087	–	–	362	–	–	–
Service Delivery and Capacity Building Grant		377	–	–	–	–	–	–	–	–
District Municipality:		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
Other grant providers:		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
Total capital expenditure of Transfers and Grants		25 232	16 124	16 124	368	411	5 375	(4 964)	-92.4%	19 602
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		67 465	71 396	71 396	3 960	14 666	23 799	(5 676)	-23.9%	74 874

The following grants were received up to October 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 will be 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. An appointment will be made within a week or 2. The contractor will be on site soon thereafter to start building the 87 houses.

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 14 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 - M04 October

Description	Ref	Budget Year 2020/21				
		Approved Roll-over 2019/20	Monthly actual	YearTD actual	YTD variance	YTD variance
R thousands						%
EXPENDITURE						
Operating expenditure of Approved Roll-overs						
National Government:		5 121	109	473	(4 510)	-88.1%
Local Government Equitable Share		4 579	-	-	(4 579)	-100.0%
Expanded public works programme integrated grant for municipalities		-	-	-	-	
Municipal Infrastructure Grant		326	-	257	69	21.1%
Integrated National Electrification Programme (municipal) grant		-	-	-	-	
Local government financial management grant		-	-	-	-	
Local Government Disaster Relief Grant		216	109	216	0	0.2%
Other transfers and grants [insert description]		-	-	-	-	
Provincial Government:		3 216	114	232	379	11.8%
Local Government Internship Grant		-	-	-	-	
Western Cape Financial Management Capacity Grant		379	-	-	379	100.0%
Western Cape Financial Management Support Grant		-	-	-	-	
Financial assistance to municipalities for maintenance and		-	-	-	-	
SETA		218	18	107	-	
Tourism		-	-	-	-	
Maintenance of Water Supply Infrastructure		-	-	-	-	
Municipal Electrical Master Plan Grant		793	-	-	-	
Community Library Service Grant		1 043	-	-	-	
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	96	125	-	
District Municipality:		-	-	-	-	
[insert description]		-	-	-	-	
Other grant providers:		-	-	-	-	
[insert description]		-	-	-	-	
Total operating expenditure of Approved Roll-overs		8 337	223	705	(4 131)	-49.6%
Capital expenditure of Approved Roll-overs						
National Government:		2 171	-	1 714	457	21.0%
Municipal Infrastructure Grant		2 171	-	1 714	457	21.0%
Integrated National Electrification Programme (municipal) grant		-	-	-	-	
Human Settlement Development		-	-	-	-	
Community Library Service Grant		-	-	-	-	
Development of Sport and Recreational Facilities		-	-	-	-	
WESGRO		-	-	-	-	
Maintenance of Water Supply Infrastructure		-	-	-	-	
Energy Efficiency and Demand Side Management Grant		-	-	-	-	
Other capital transfers [insert description]		-	-	-	-	
Provincial Government:		11 559	-	-	4 603	39.8%
Human Settlement Development		4 446	-	-	4 446	100.0%
Community Library Service Grant		6 957	-	-	-	
Development of Sports and Recreation Facilities		-	-	-	-	
WESGRO		-	-	-	-	
Maintenance of Water Supply Infrastructure		-	-	-	-	
Municipal Drought Relief Grant		-	-	-	-	
Municipal Replacement Fund		157	-	-	157	100.0%
District Municipality:		-	-	-	-	
[insert description]		-	-	-	-	
Other grant providers:		-	-	-	-	
[insert description]		-	-	-	-	
Total capital expenditure of Approved Roll-overs		13 730	-	1 714	5 059	36.8%
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS		22 067	223	2 419	928	4.2%

Section 9 – Capital programme performance

9.1 Supporting table SC12

Supporting table SC12 reconciles with table C5.

WC034 Swellendam - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M04 October

Month	2019/20	Budget Year 2020/21							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands									
Monthly expenditure performance trend									
July	–	350	26	26	26	26	–		0%
August	133	350	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	–		4 934	–		
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	–		
Total Capital expenditure	28 201	22 124	35 854	2 328					