

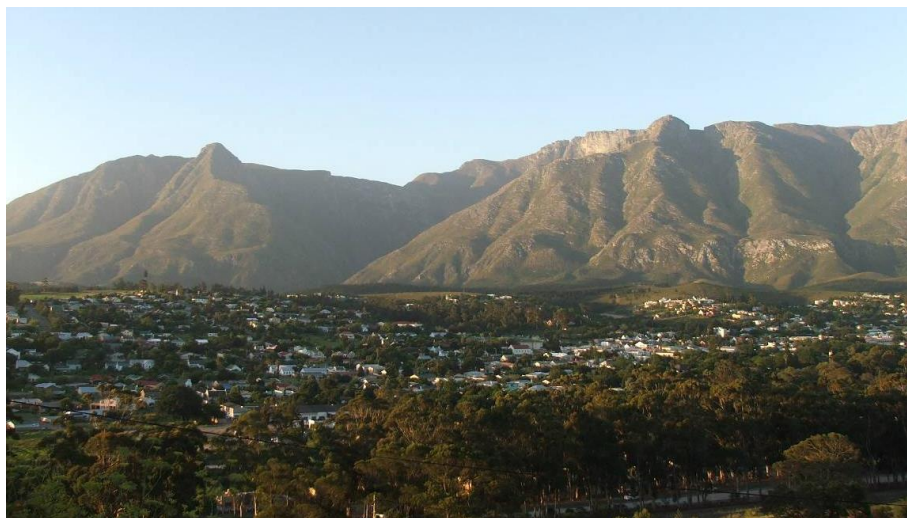
# SWELLENDAM MUNICIPALITY



## 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 September 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 September 2020 in-year report is:**

RESOLVED

- (a) That the council take note of contents in the in-year monthly report for September 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 not been finalised. Finalisation 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. Due to COVID19 this process has been extended with 2 months.

### 3.2 Financial Performance, Financial Position and Cash Flow

Section 4 of this report includes the tables with the detail figures.

#### 3.2.1 Financial Performance

The detail of this section can be found in Section 4 of this report Table C2 (Summary per Government Finance statistics functions and sub-functions), Table C3 (Summary per Municipal Vote) and Table C4 (Summary by Revenue Source and Expenditure Type). The latter is used to provide the executive summary.

##### 3.2.1.1 Overall position on the capital and operating budgets

The following table summarises the overall position on the capital and operating budgets.

		<b>Capital</b>	<b>Operating</b>	<b>Operating</b>
		<b>Expenditure</b>	<b>Income</b>	<b>Expenditure</b>
		<b>R'000</b>	<b>R'000</b>	<b>R'000</b>
Original Budget		22 124	297 668	322 891
Adjustment Budget		35 854	306 161	326 893
Plan to Date (SDBIP)		2 185	97 145	69 630
Actual		138	74 799	57 437

**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 September is R22.562 million. The year to date revenue is R74.799 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.

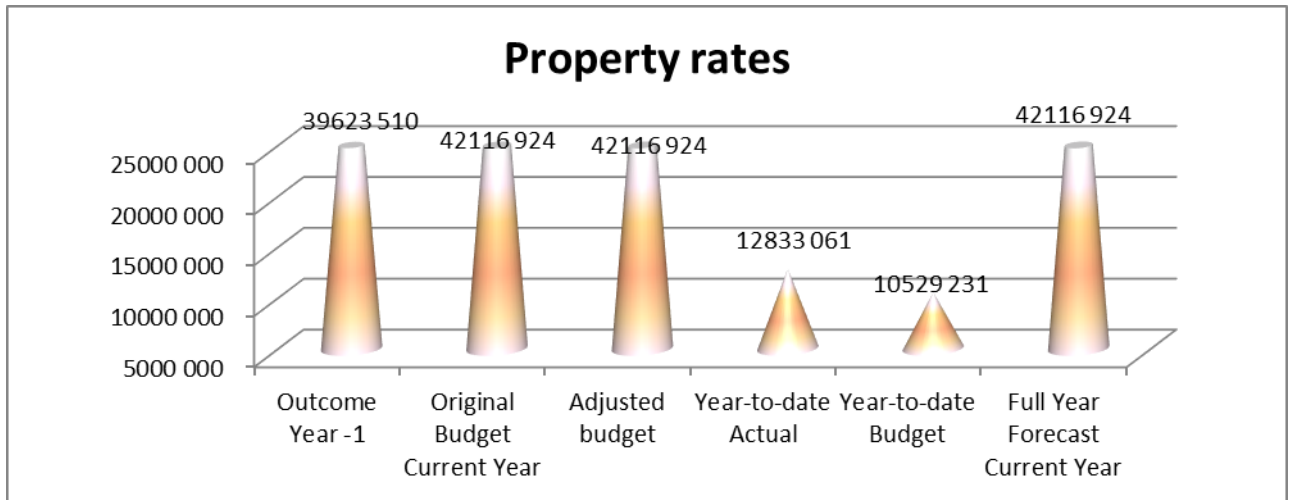


Figure 1 - Property rates

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 30,47% of the budget amount.

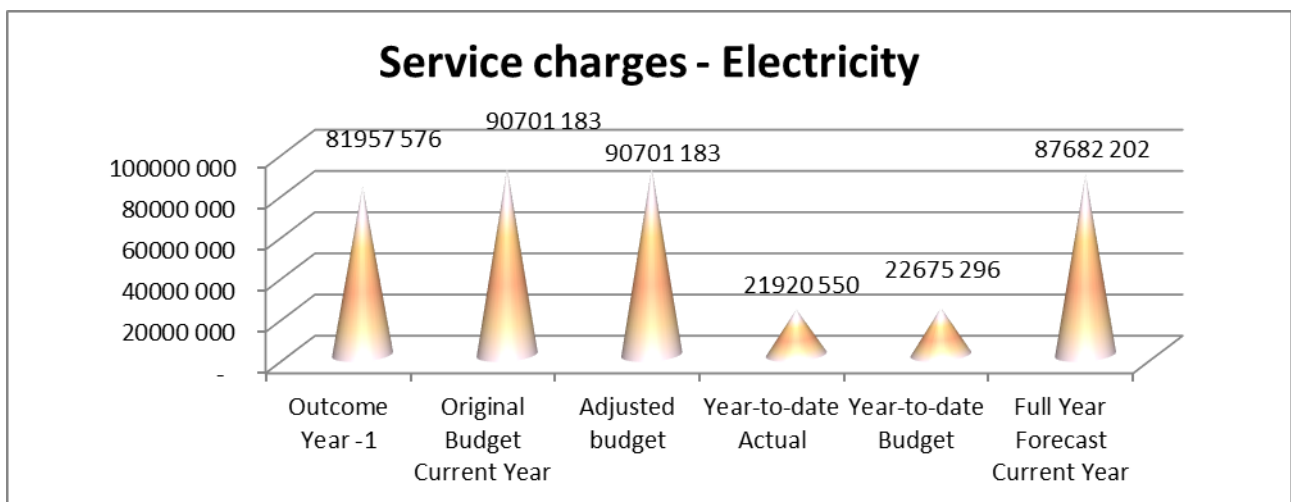


Figure 2 - Electricity service charges



The electricity amount raised as reflected for the actual year to date represents 24,17% of the budget amount.

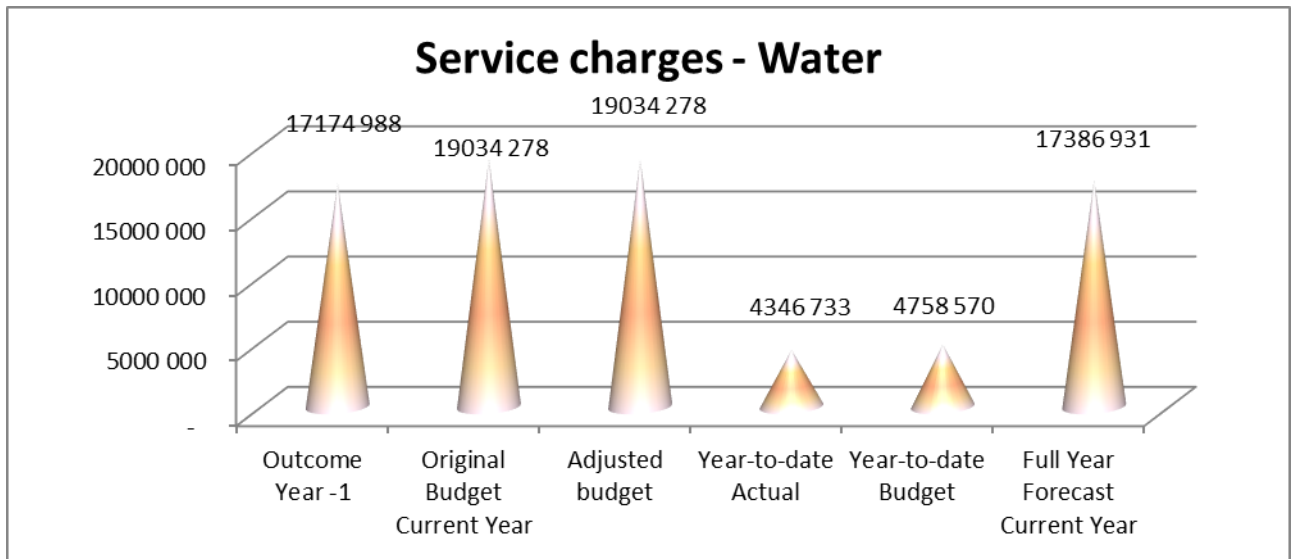


Figure 3 - Water service charges

The water amount raised as reflected for the actual year to date represents 22,84% of the budget amount. We are approaching the summer season and it will have an impact on the water consumption.

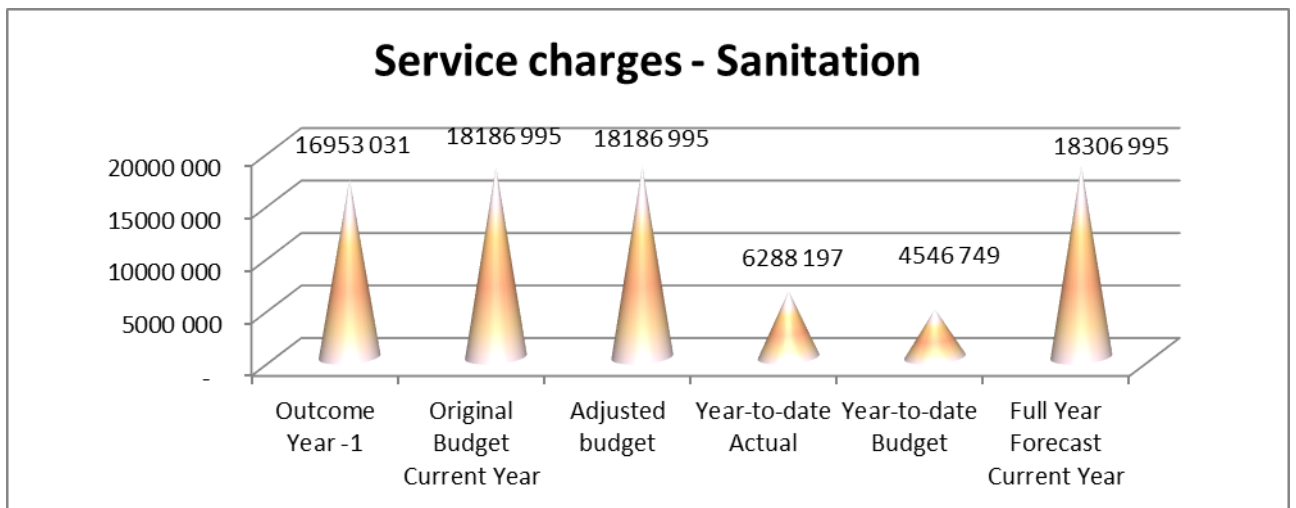


Figure 4 - Sanitation service charges

The sanitation amount raised as reflected for the actual year to date represents 34,58% 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.

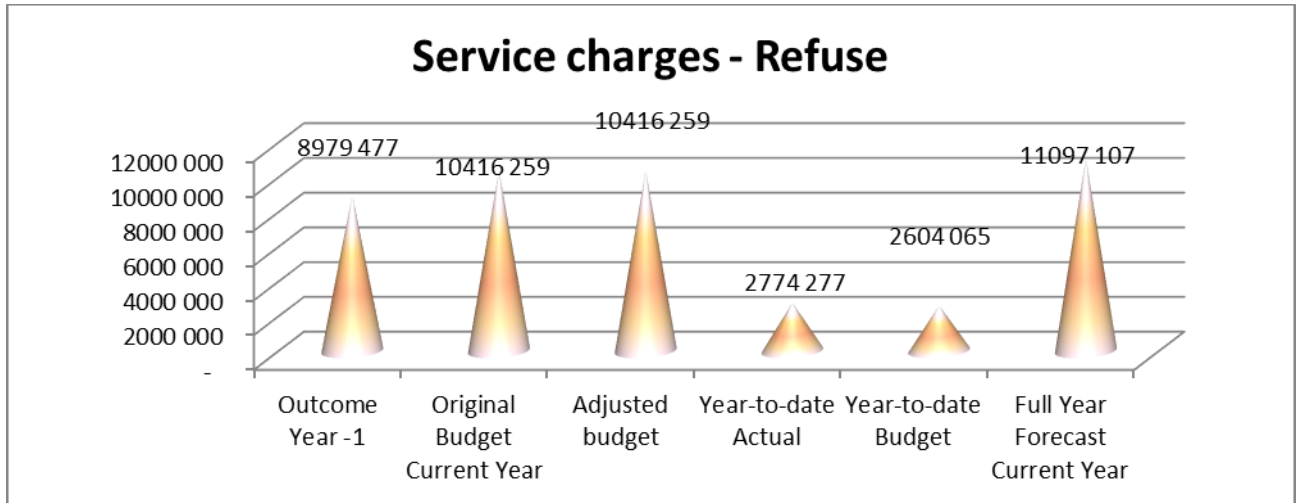


Figure 5 - Refuse removal service charges

The refuse amount raised as reflected for the actual year to date represents 26,63% 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 R1.037 million, whilst the year to date actual revenue is R0.819 million. This represents 17,37% 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 COVID19 pandemic currently has a negative impact on interest rates.

- **Interest earned - outstanding debtors**

The budget amount for Interest earned - outstanding debtors is R1.260 million, whilst the year to date budget based on history is R0.302 million, whilst the year to date actual revenue is R0.265 million. This represents 21,03% 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.

- **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 R11.764 million, whilst the year to date actual revenue is R5.629 million. This represents 11,96% of the budget amount. The reason for this adverse variance is mainly due to COVID19 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 R33.295 million, whilst the year to date actual revenue is R17.576 million. This represents 27,56% 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 R57.437 million, while the monthly actual amounts to R28.382 million. The total budget is R326.893 million and the year to date budget is R69.630 million which represents an under spending of 18% 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 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.

- **Other materials**

The budget for other materials is R13.963 million of which R1.761 million has been expended and represents 12,61% of the budget amount. We are still at the beginning of a new financial year and expenditure will come in line during the year.

- **Contracted services**

The budget for contracted services R36.829 million of which R3.275 million has been expended and represents 8,89% of the budget amount. We are still at the beginning of a new financial year and expenditure will come in line during the year.

- **Transfers and subsidies**

The budget for transfers and subsidies is R0.786 million of which R0.051 million has been expended and represents 6,5% of the budget amount. We are still at the beginning of a new financial year and 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 R26.306 million of which R3.879 million has been expended and represents 14,75% of the budget amount. We are still at the beginning of a new financial year and 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 R2.022 million has been expended and represents 18% of the budget amount.

##### **Corporate services**

The budget for Corporate Services is R42.160 million of which R7.109 million has been expended and represents 17% of the budget amount.

##### **Financial services**

The budget for Financial Services is R29.997 million of which R6.581 million has been expended and represents 22% of the budget amount.

##### **Engineers services**

The budget for Engineers Services is R147.187 million of which R28.937 million has been expended and represents 20% of the budget amount.

##### **Community services**

The budget for Community Services is R96.428 million of which R12.788 million has been expended and represents 13% of the budget amount.

#### **3.2.1.5 Capital expenditure**

The capital spending for the month of September amounts to R0.050 million. The budget amount for Capital Expenditure is R35.854 million of which R0.138 million has been expended to date. This represents 0.38% of the budgeted amount.

We have capital commitments that amounts up to R3 032 492,35. Measures were implemented to ensure that the capital budget for 2020/2021 will be spent.

### 3.2.2 Financial Position

The breakdown of the financial position can be seen below:

#### 3.2.2.1 Current assets

##### Cash

The actual total cash available as at 30 September 2020 amounts to R53 306 341,12.

##### Current liabilities

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

##### Trade and other payables

The trade and other payables amount to R31 031 799.94.

Breakdown	Prior year Balances	Year to date Balances
Payments received in advance	1 536 397.84	1 676 294.52
Salary control	-	-
Trade payables	480 486.66	101 824.52
Un-identified deposits	76 945.06	143 808.79
Other payables	2 855 933.58	3 992 488.48
Unspent conditional grants	13 769 226.47	25 117 383.63
<b>Total</b>	<b>18 718 989.61</b>	<b>31 031 799.94</b>

##### *Payments received in advance*

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

##### *Trade payables*

The trade payables mainly comprise out of orders received, but not yet invoiced. It consists out of payables and accruals, licenses and registration, bulk electricity, auditor general fees, salary control, 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 the consumer or other debtors.

***Other payables***

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

***Unspent conditional grants***

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

**3.2.2.2 Non-current liabilities**

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

**3.2.2.3 Liquidity ratio**

<b>Current ratio</b>	
Total current assets	Total current liabilities
120 199 345	48 679 647
2.47	

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	354 984 435
7%	

Gearing measures, the proportion of assets invested in the municipality that are financed by borrowing. The higher the level of borrowing the higher is the risks to the municipality, since the payment of interest and repayment of debts are not "optional" in the same way as dividends. If the financial leverage ratio of a company is higher than 100%, it indicates financial weakness. The municipality is in a good position as can be seen by the low 7%, but the municipality must ensure in the future that borrowing should be limited for revenue generated assets only.

### 3.2.3 Cash Flow

The detail of this section can be found in Section 4 of this report Table C7 (Financial Position). The balance at the end of the period for the Cash Flow Statement amounts to R87.533 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 - M03 September

Description	2019/20		Budget Year 2020/21						
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	39 624	42 117	42 117	3 332	12 833	12 393	440	4%	42 117
Service charges	125 065	138 339	138 339	11 056	35 330	36 638	(1 308)	-4%	138 339
Investment revenue	5 367	4 715	4 715	273	819	1 037	(218)	-21%	4 715
Transfers and subsidies	56 835	55 272	63 765	1 018	17 576	33 295	(15 719)	-47%	63 765
Other own revenue	20 541	57 226	57 226	6 883	8 241	13 781	(5 540)	-40%	57 226
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>247 431</b>	<b>297 668</b>	<b>306 161</b>	<b>22 562</b>	<b>74 799</b>	<b>97 145</b>	<b>(22 345)</b>	<b>-23%</b>	<b>306 161</b>
Employee costs	96 001	115 621	116 200	7 885	23 787	25 576	(1 789)	-7%	116 200
Remuneration of Councillors	5 292	5 638	5 638	445	1 334	1 353	(19)	-1%	5 638
Depreciation & asset impairment	10 389	11 419	11 419	2 855	2 855	2 855	0	0%	11 419
Finance charges	3 553	6 097	6 097	1 129	1 313	1 541	(228)	-15%	6 097
Materials and bulk purchases	65 198	86 065	86 697	8 851	17 200	18 871	(1 670)	-9%	86 697
Transfers and subsidies	632	160	786	49	51	176	(125)	-71%	786
Other expenditure	48 998	97 890	100 056	7 168	10 898	19 259	(8 361)	-43%	100 056
<b>Total Expenditure</b>	<b>230 063</b>	<b>322 891</b>	<b>326 893</b>	<b>28 382</b>	<b>57 437</b>	<b>69 630</b>	<b>(12 193)</b>	<b>-18%</b>	<b>326 893</b>
<b>Surplus/(Deficit)</b>	<b>17 368</b>	<b>(25 223)</b>	<b>(20 732)</b>	<b>(5 820)</b>	<b>17 362</b>	<b>27 515</b>	<b>(10 152)</b>	<b>-37%</b>	<b>(20 732)</b>
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	10 724	16 124	29 697	-	42	2 135	###	-98%	29 697
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) & Transfers and	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>28 092</b>	<b>(9 099)</b>	<b>8 965</b>	<b>(5 820)</b>	<b>17 405</b>	<b>29 649</b>	<b>(12 245)</b>	<b>-41%</b>	<b>8 965</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>28 092</b>	<b>(9 099)</b>	<b>8 965</b>	<b>(5 820)</b>	<b>17 405</b>	<b>29 649</b>	<b>(12 245)</b>	<b>-41%</b>	<b>8 965</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>13 603</b>	<b>22 124</b>	<b>35 854</b>	<b>50</b>	<b>138</b>	<b>2 185</b>	<b>(2 047)</b>	<b>-94%</b>	<b>35 854</b>
Capital transfers recognised	9 771	16 124	29 854	-	42	1 582	(1 539)	-97%	29 854
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	3 832	6 000	6 000	50	95	603	(508)	-84%	6 000
<b>Total sources of capital funds</b>	<b>13 603</b>	<b>22 124</b>	<b>35 854</b>	<b>50</b>	<b>138</b>	<b>2 185</b>	<b>(2 047)</b>	<b>-94%</b>	<b>35 854</b>
<b>Financial position</b>									
Total current assets	108 226	70 135	60 730	-	120 199	-	-	-	60 730
Total non current assets	342 372	358 465	372 195	-	379 510	-	-	-	372 195
Total current liabilities	78 314	50 778	37 038	-	48 680	-	-	-	37 038
Total non current liabilities	52 685	102 403	102 403	-	96 045	-	-	-	102 403
Community wealth/Equity	319 599	275 420	293 484	-	354 984	-	-	-	293 484
<b>Cash flows</b>									
Net cash from (used) operating	16 981	10 395	14 721	(8 176)	(160)	3 680	3 840	104%	14 721
Net cash from (used) investing	(12 859)	(20 624)	(34 354)	98	254	(8 588)	(8 843)	103%	(34 354)
Net cash from (used) financing	(1 670)	(3 530)	(3 530)	(463)	(755)	(883)	(128)	14%	(3 530)
<b>Cash/cash equivalents at the month/year end</b>	<b>77 398</b>	<b>47 942</b>	<b>38 538</b>	<b>-</b>	<b>87 533</b>	<b>55 911</b>	<b>(31 623)</b>	<b>-57%</b>	<b>65 031</b>
<b>Debtors &amp; creditors analysis</b>	<b>0-30 Days</b>	<b>31-60 Days</b>	<b>61-90 Days</b>	<b>91-120 Days</b>	<b>121-150 Dys</b>	<b>151-180 Dys</b>	<b>181 Dys-1 Yr</b>	<b>Over 1Yr</b>	<b>Total</b>
<b>Debtors Age Analysis</b>									
Total By Income Source	18 117	3 337	1 557	1 216	903	1 033	2 744	10 450	39 357
<b>Creditors Age Analysis</b>									
Total Creditors	1 063	-	-	-	-	-	-	-	1 063

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

WC034 Swellendam - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M03 September

Description	Ref	2019/20		Budget Year 2020/21						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>Revenue - Functional</b>										
<b>Governance and administration</b>		92 718	100 409	108 497	4 545	30 832	44 608	(13 776)	-31%	108 497
Executive and council		33 546	36 018	41 393	148	15 745	26 549	(10 804)	-41%	41 393
Finance and administration		59 172	64 391	67 105	4 397	15 087	18 059	(2 972)	-16%	67 105
Internal audit		-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		35 572	70 544	83 729	6 865	8 378	17 214	(8 836)	-51%	83 729
Community and social services		5 654	10 644	19 099	464	1 420	1 764	(344)	-19%	19 099
Sport and recreation		829	1 025	1 025	324	311	248	63	25%	1 025
Public safety		16 192	50 575	50 575	6 077	6 646	12 546	(5 899)	-47%	50 575
Housing		12 897	8 300	13 030	-	-	2 656	(2 656)	-100%	13 030
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		1 032	1 093	1 093	92	290	266	23	9%	1 093
Planning and development		986	1 035	1 035	92	290	248	41	17%	1 035
Road transport		46	58	58	-	-	18	(18)	-100%	58
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		128 833	141 746	142 539	11 061	35 342	37 192	(1 849)	-5%	142 539
Energy sources		85 282	92 797	93 590	7 098	21 933	25 839	(3 906)	-15%	93 590
Water management		17 552	20 284	20 284	1 664	4 347	4 473	(126)	-3%	20 284
Waste water management		17 020	18 249	18 249	1 372	6 288	4 380	1 909	44%	18 249
Waste management		8 979	10 416	10 416	927	2 774	2 500	274	11%	10 416
<b>Other</b>	4	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Functional</b>	2	258 155	313 792	335 859	22 562	74 842	99 280	(24 438)	-25%	335 859
<b>Expenditure - Functional</b>										
<b>Governance and administration</b>		69 672	89 573	89 945	6 946	17 083	19 855	(2 772)	-14%	89 945
Executive and council		17 781	29 908	29 963	2 570	4 954	6 740	(1 786)	-26%	29 963
Finance and administration		50 513	57 812	58 129	4 235	11 728	12 719	(991)	-8%	58 129
Internal audit		1 378	1 853	1 853	142	402	397	5	1%	1 853
<b>Community and public safety</b>		39 775	69 479	71 419	5 881	9 459	14 430	(4 971)	-34%	70 923
Community and social services		6 418	8 519	9 252	616	1 517	1 926	(408)	-21%	9 252
Sport and recreation		9 481	11 944	11 944	834	2 253	2 599	(345)	-13%	11 944
Public safety		9 170	38 677	38 897	4 211	5 156	8 249	(3 093)	-37%	38 677
Housing		14 707	10 339	11 049	160	472	1 587	(1 115)	-70%	11 049
Health		-	-	276	61	61	69	(8)	-12%	-
<b>Economic and environmental services</b>		20 007	23 638	23 838	2 082	4 094	4 804	(710)	-15%	23 838
Planning and development		4 569	5 338	5 338	452	1 116	1 132	(16)	-1%	5 338
Road transport		15 437	18 299	18 499	1 630	2 978	3 672	(694)	-19%	18 499
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		99 866	139 792	140 481	13 423	26 750	30 214	(3 464)	-11%	140 481
Energy sources		68 580	88 324	89 014	9 226	18 322	19 964	(1 642)	-8%	89 014
Water management		9 451	16 624	16 624	1 514	2 855	3 549	(694)	-20%	16 624
Waste water management		14 206	18 404	18 404	2 027	3 659	3 939	(281)	-7%	18 404
Waste management		7 630	16 440	16 440	654	1 914	2 762	(848)	-31%	16 440
<b>Other</b>		743	410	1 210	50	50	327	(277)	-85%	1 210
<b>Total Expenditure - Functional</b>	3	230 063	322 891	326 893	28 382	57 437	69 630	(12 193)	-18%	326 397
<b>Surplus/ (Deficit) for the year</b>		28 092	(9 099)	8 965	(5 820)	17 405	29 649	(12 245)	-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) - M03 September

Vote Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>Revenue by Vote</b>										
Vote 1 - Municipal Manager	1	1 078	400	1 196	-	-	377	(377)	-100.0%	1 196
Vote 2 - Corporate Services		33 626	36 664	41 461	275	16 125	26 478	(10 353)	-39.1%	41 461
Vote 3 - Financial Services		47 868	50 620	50 620	4 166	14 412	14 481	(69)	-0.5%	50 620
Vote 4 - Engineers Services		130 977	145 096	148 386	10 325	33 146	38 219	(5 073)	-13.3%	148 386
Vote 5 - Community Services		44 024	29 866	43 051	1 680	4 250	7 043	(2 792)	-39.6%	43 051
Vote 6 - Community Services Continued		582	51 145	51 145	6 116	6 909	12 682	(5 774)	-45.5%	51 145
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>	<b>2</b>	<b>258 155</b>	<b>313 792</b>	<b>335 859</b>	<b>22 562</b>	<b>74 842</b>	<b>99 280</b>	<b>(24 438)</b>	<b>-24.6%</b>	<b>335 859</b>
<b>Expenditure by Vote</b>										
Vote 1 - Municipal Manager	1	6 796	8 885	11 121	961	2 022	2 434	(412)	-16.9%	11 121
Vote 2 - Corporate Services		28 600	41 942	42 160	3 267	7 109	9 560	(2 451)	-25.6%	42 160
Vote 3 - Financial Services		25 809	29 997	29 997	2 309	6 581	6 458	123	1.9%	29 997
Vote 4 - Engineers Services		113 887	146 197	147 187	14 764	28 937	32 471	(3 534)	-10.9%	147 187
Vote 5 - Community Services		49 242	55 536	56 095	2 803	7 480	10 208	(2 728)	-26.7%	56 095
Vote 6 - Community Services Continued		5 730	40 334	40 334	4 277	5 308	8 499	(3 191)	-37.5%	40 334
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>	<b>2</b>	<b>230 063</b>	<b>322 891</b>	<b>326 893</b>	<b>28 382</b>	<b>57 437</b>	<b>69 630</b>	<b>(12 193)</b>	<b>-17.5%</b>	<b>326 893</b>
<b>Surplus/ (Deficit) for the year</b>	<b>2</b>	<b>28 092</b>	<b>(9 099)</b>	<b>8 965</b>	<b>(5 820)</b>	<b>17 405</b>	<b>29 649</b>	<b>(12 245)</b>	<b>-41.3%</b>	<b>8 965</b>

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

This table reflects the operating budget and actual figures of the Financial Performance. The revenue is specifically set out by source due to the fact that council approves the revenue budget by source and the expenditure budget by vote.

WC034 Swellendam - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M03 September

Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>Revenue By Source</b>										
Property rates		39 624	42 117	42 117	3 332	12 833	12 393	440	4%	42 117
Service charges - electricity revenue		81 958	90 701	90 701	7 093	21 921	25 396	(3 476)	-14%	90 701
Service charges - water revenue		17 175	19 034	19 034	1 664	4 347	4 377	(30)	-1%	19 034
Service charges - sanitation revenue		16 953	18 187	18 187	1 372	6 288	4 365	1 923	44%	18 187
Service charges - refuse revenue		8 979	10 416	10 416	927	2 774	2 500	274	11%	10 416
Rental of facilities and equipment		580	732	732	42	269	176	93	53%	732
Interest earned - external investments		5 367	4 715	4 715	273	819	1 037	(218)	-21%	4 715
Interest earned - outstanding debtors		476	1 260	1 260	103	265	302	(38)	-13%	1 260
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		13 609	47 055	47 055	5 679	5 629	11 764	(6 135)	-52%	47 055
Licences and permits		1 270	1 440	1 440	121	321	334	(13)	-4%	1 440
Agency services		1 568	2 182	2 182	285	668	472	197	42%	2 182
Transfers and subsidies		56 835	55 272	63 765	1 018	17 576	33 295	(15 719)	-47%	63 765
Other revenue		2 293	3 056	3 056	504	697	733	(36)	-5%	3 056
Gains		744	1 500	1 500	148	392	-	392	#DIV/0!	1 500
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>247 431</b>	<b>297 668</b>	<b>306 161</b>	<b>22 562</b>	<b>74 799</b>	<b>97 145</b>	<b>(22 345)</b>	<b>-23%</b>	<b>306 161</b>
<b>Expenditure By Type</b>										
Employee related costs		96 001	115 621	116 200	7 885	23 787	25 576	(1 789)	-7%	116 200
Remuneration of councillors		5 292	5 638	5 638	445	1 334	1 353	(19)	-1%	5 638
Debt impairment		2 734	36 921	36 921	3 744	3 744	7 753	(4 010)	-52%	36 921
Depreciation & asset impairment		10 389	11 419	11 419	2 855	2 855	2 855	0	0%	11 419
Finance charges		3 553	6 097	6 097	1 129	1 313	1 541	(228)	-15%	6 097
Bulk purchases		56 716	72 733	72 733	7 957	15 439	16 368	(930)	-6%	72 733
Other materials		8 481	13 332	13 963	894	1 761	2 502	(741)	-30%	13 963
Contracted services		27 118	35 756	36 829	2 118	3 275	4 461	(1 186)	-27%	36 829
Transfers and subsidies		632	160	786	49	51	176	(125)	-71%	786
Other expenditure		19 146	25 213	26 306	1 306	3 879	7 045	(3 166)	-45%	26 306
Losses		-	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>		<b>230 063</b>	<b>322 891</b>	<b>326 893</b>	<b>28 382</b>	<b>57 437</b>	<b>69 630</b>	<b>(12 193)</b>	<b>-18%</b>	<b>326 893</b>
<b>Surplus/(Deficit)</b>		<b>17 368</b>	<b>(25 223)</b>	<b>(20 732)</b>	<b>(5 820)</b>	<b>17 362</b>	<b>27 515</b>	<b>(10 152)</b>	<b>(0)</b>	<b>(20 732)</b>
Transfers and subsidies - capital (municipality and/or other)		-	-	-	-	-	-	-	-	-
(National / Provincial and District)		10 724	16 124	29 697	-	42	2 135	(2 092)	(0)	29 697
(National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>28 092</b>	<b>(9 099)</b>	<b>8 965</b>	<b>(5 820)</b>	<b>17 405</b>	<b>29 649</b>			<b>8 965</b>
Taxation		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>		<b>28 092</b>	<b>(9 099)</b>	<b>8 965</b>	<b>(5 820)</b>	<b>17 405</b>	<b>29 649</b>			<b>8 965</b>
Attributable to minorities		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>		<b>28 092</b>	<b>(9 099)</b>	<b>8 965</b>	<b>(5 820)</b>	<b>17 405</b>	<b>29 649</b>			<b>8 965</b>
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>		<b>28 092</b>	<b>(9 099)</b>	<b>8 965</b>	<b>(5 820)</b>	<b>17 405</b>	<b>29 649</b>			<b>8 965</b>

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

WC034 Swellendam - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M03 September

Vote Description	Ref	Budget Year 2020/21								
		2019/20 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>Multi-Year expenditure appropriation</b>	2									
Vote 1 - Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 2 - Corporate Services		-	-	-	-	-	-	-	-	-
Vote 3 - Financial Services		-	-	-	-	-	-	-	-	-
Vote 4 - Engineers Services		9 342	-	-	-	-	-	-	-	-
Vote 5 - Community Services		-	-	-	-	-	-	-	-	-
Vote 6 - Community Services Continued		-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
<b>Total Capital Multi-year expenditure</b>	4,7	9 342	-	-	-	-	-	-	-	-
<b>Single Year expenditure appropriation</b>	2									
Vote 1 - Municipal Manager		-	38	38	-	-	-	-	-	38
Vote 2 - Corporate Services		80	163	163	17	17	1	17	2078%	163
Vote 3 - Financial Services		886	1 180	1 180	3	3	295	(292)	-99%	1 180
Vote 4 - Engineers Services		3 121	15 596	17 766	4	73	1 808	(1 736)	-96%	17 766
Vote 5 - Community Services		174	5 068	16 627	25	25	81	(56)	-69%	16 627
Vote 6 - Community Services Continued		-	80	80	-	20	-	20	#DIV/0!	80
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
<b>Total Capital single-year expenditure</b>	4	4 261	22 124	35 854	50	138	2 185	(2 047)	-94%	35 854
<b>Total Capital Expenditure</b>		13 603	22 124	35 854	50	138	2 185	(2 047)	-94%	35 854
<b>Capital Expenditure - Functional Classification</b>										
<b>Governance and administration</b>		944	1 381	1 381	20	20	296	(276)	-93%	1 381
Executive and council		4	38	38	-	-	-	-	-	38
Finance and administration		939	1 343	1 343	20	20	296	(276)	-93%	1 343
Internal audit		-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		174	5 148	16 707	25	45	81	(36)	-45%	16 707
Community and social services		63	3 722	10 835	23	43	16	27	167%	10 835
Sport and recreation		100	1 415	1 415	2	2	65	(63)	-97%	1 415
Public safety		10	10	10	-	-	-	-	-	10
Housing		-	-	4 446	-	-	-	-	-	4 446
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		6 936	6 872	6 872	4	73	171	(99)	-58%	6 872
Planning and development		26	-	-	-	-	-	-	-	-
Road transport		6 910	6 872	6 872	4	73	171	(99)	-58%	6 872
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		5 549	8 723	10 894	-	-	1 637	(1 637)	-100%	10 894
Energy sources		1 655	1 749	1 749	-	-	80	(80)	-100%	1 749
Water management		3 016	6 684	8 855	-	-	1 557	(1 557)	-100%	8 855
Waste water management		878	290	290	-	-	-	-	-	290
Waste management		-	-	-	-	-	-	-	-	-
<b>Other</b>		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Functional Classification</b>	3	13 603	22 124	35 854	50	138	2 185	(2 047)	-94%	35 854
<b>Funded by:</b>										
National Government		9 342	11 559	13 730	-	42	1 582	(1 539)	-97%	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		-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>		9 771	16 124	29 854	-	42	1 582	(1 539)	-97%	29 854
<b>Borrowing</b>	6	-	-	-	-	-	-	-	-	-
<b>Internally generated funds</b>		3 832	6 000	6 000	50	95	603	(508)	-84%	6 000
<b>Total Capital Funding</b>		13 603	22 124	35 854	50	138	2 185	(2 047)	-94%	35 854

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

WC034 Swellendam - Table C6 Monthly Budget Statement - Financial Position - M03 September

Description	Ref	2019/20	Budget Year 2020/21			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>R thousands</b>	1					
<b>ASSETS</b>						
<b>Current assets</b>						
Cash		76 697	47 942	38 538	40 777	38 538
Call investment deposits		–	–	–	46 047	–
Consumer debtors		12 273	7 100	7 100	19 166	7 100
Other debtors		15 643	11 369	11 369	10 703	11 369
Current portion of long-term receivables		30	–	–	3	–
Inventory		3 583	3 722	3 722	3 504	3 722
<b>Total current assets</b>		<b>108 226</b>	<b>70 135</b>	<b>60 730</b>	<b>120 199</b>	<b>60 730</b>
<b>Non current assets</b>						
Long-term receivables		2 319	–	–	2 319	–
Investments		701	–	–	710	–
Investment property		17 092	16 999	16 999	17 148	16 999
Investments in Associate		–	–	–	–	–
Property, plant and equipment		313 889	340 941	354 671	354 936	354 671
Biological		–	–	–	–	–
Intangible		430	353	353	529	353
Other non-current assets		7 941	171	171	3 867	171
<b>Total non current assets</b>		<b>342 372</b>	<b>358 465</b>	<b>372 195</b>	<b>379 510</b>	<b>372 195</b>
<b>TOTAL ASSETS</b>		<b>450 598</b>	<b>428 600</b>	<b>432 925</b>	<b>499 709</b>	<b>432 925</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft		–	–	–	–	–
Borrowing		2 827	2 784	2 784	2 784	2 784
Consumer deposits		2 755	2 925	2 925	2 815	2 925
Trade and other payables		18 719	28 403	14 664	31 032	14 664
Provisions		54 013	16 665	16 665	12 049	16 665
<b>Total current liabilities</b>		<b>78 314</b>	<b>50 778</b>	<b>37 038</b>	<b>48 680</b>	<b>37 038</b>
<b>Non current liabilities</b>						
Borrowing		26 217	21 998	21 998	24 585	21 998
Provisions		26 468	80 404	80 404	71 461	80 404
<b>Total non current liabilities</b>		<b>52 685</b>	<b>102 403</b>	<b>102 403</b>	<b>96 045</b>	<b>102 403</b>
<b>TOTAL LIABILITIES</b>		<b>130 999</b>	<b>153 180</b>	<b>139 441</b>	<b>144 725</b>	<b>139 441</b>
<b>NET ASSETS</b>	2	<b>319 599</b>	<b>275 420</b>	<b>293 484</b>	<b>354 984</b>	<b>293 484</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated Surplus/(Deficit)		308 204	264 025	282 090	342 590	282 090
Reserves		11 395	11 395	11 395	12 395	11 395
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	<b>319 599</b>	<b>275 420</b>	<b>293 484</b>	<b>354 984</b>	<b>293 484</b>

4.1.7 Table C7: Monthly Budget Statement - Cash Flow

WC034 Swellendam - Table C7 Monthly Budget Statement - Cash Flow - M03 September

Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>										
<b>Receipts</b>										
Property rates		34 167	41 275	41 275	3 467	11 805	10 319	1 486	14%	41 275
Service charges		119 468	135 572	135 572	10 947	31 802	33 893	(2 091)	-6%	135 572
Other revenue		12 599	23 465	23 465	954	1 907	5 866	(3 960)	-67%	23 465
Transfers and Subsidies - Operational		58 270	55 272	60 257	-	20 777	15 064	5 713	38%	60 257
Transfers and Subsidies - Capital		16 090	16 124	19 466	-	8 096	4 867	3 229	66%	19 466
Interest		5 367	5 975	5 975	273	819	1 494	(675)	-45%	5 975
Dividends		-	-	-	-	-	-	-	-	-
<b>Payments</b>										
Suppliers and employees		(224 794)	(264 101)	(268 103)	(22 639)	(74 002)	(67 026)	6 976	-10%	(268 103)
Finance charges		(3 553)	(3 027)	(3 027)	(1 129)	(1 313)	(757)	556	-74%	(3 027)
Transfers and Grants		(632)	(160)	(160)	(49)	(51)	(40)	11	-28%	(160)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>16 981</b>	<b>10 395</b>	<b>14 721</b>	<b>(8 176)</b>	<b>(160)</b>	<b>3 680</b>	<b>3 840</b>	<b>104%</b>	<b>14 721</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE		744	1 500	1 500	148	392	375	17	5%	1 500
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-
<b>Payments</b>										
Capital assets		(13 603)	(22 124)	(35 854)	(50)	(138)	(8 963)	(8 826)	98%	(35 854)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(12 859)</b>	<b>(20 624)</b>	<b>(34 354)</b>	<b>98</b>	<b>254</b>	<b>(8 588)</b>	<b>(8 843)</b>	<b>103%</b>	<b>(34 354)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
<b>Receipts</b>										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		241	210	210	26	61	53	8	15%	210
<b>Payments</b>										
Repayment of borrowing		(1 910)	(3 741)	(3 741)	(489)	(816)	(935)	(119)	13%	(3 741)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>(1 670)</b>	<b>(3 530)</b>	<b>(3 530)</b>	<b>(463)</b>	<b>(755)</b>	<b>(883)</b>	<b>(128)</b>	<b>14%</b>	<b>(3 530)</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>2 453</b>	<b>(13 759)</b>	<b>(23 164)</b>	<b>(8 540)</b>	<b>(661)</b>	<b>(5 791)</b>			<b>(23 164)</b>
Cash/cash equivalents at beginning:		74 945	61 702	61 702		88 195	61 702			88 195
Cash/cash equivalents at monthly/year end:		77 398	47 942	38 538		87 533	55 911			65 031

# PART 2 – SUPPORTING DOCUMENTATION

## Section 5–Debtors' analysis

### 5.1 Supporting table SC3

WC034 Swellendam - Supporting Table SC3 Monthly Budget Statement - aged debtors - M03 September

Description	NT Code	Budget Year 2020/21									Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts I.L.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total			
<b>R thousands</b>													
<b>Debtors Age Analysis By Income Source</b>													
Trade and Other Receivables from Exchange Transactions - Water	1200	7	1	110	1	0	0	2	444	565	446	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	6 927	1 598	221	220	145	148	176	814	10 250	1 503	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	6 311	944	657	483	369	373	1 063	2 936	13 136	5 224	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	2 237	379	280	285	220	250	712	1 969	6 332	3 436	-	-
Receivables from Exchange Transactions - Waste Management	1600	1 512	259	174	175	135	154	446	1 241	4 096	2 151	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	35	100	0	0	0	0	1	39	177	41	-	-
Interest on Arrear Debtor Accounts	1810	46	22	108	30	20	55	179	2 359	2 819	2 643	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	1 042	33	7	22	13	51	166	649	1 984	902	-	-
<b>Total By Income Source</b>	<b>2000</b>	<b>18 117</b>	<b>3 337</b>	<b>1 557</b>	<b>1 216</b>	<b>903</b>	<b>1 033</b>	<b>2 744</b>	<b>10 450</b>	<b>39 357</b>	<b>16 347</b>	-	-
<b>2019/20 - totals only</b>													
<b>Debtors Age Analysis By Customer Group</b>													
Organs of State	2200	505	84	83	14	13	14	49	163	925	254	-	-
Commercial	2300	7 843	1 659	187	257	164	168	141	336	10 755	1 066	-	-
Households	2400	7 884	1 259	967	877	670	786	2 358	9 197	23 992	13 889	-	-
Other	2500	1 886	335	328	68	55	63	197	754	3 685	1 138	-	-
<b>Total By Customer Group</b>	<b>2600</b>	<b>18 117</b>	<b>3 337</b>	<b>1 557</b>	<b>1 216</b>	<b>903</b>	<b>1 033</b>	<b>2 744</b>	<b>10 450</b>	<b>39 357</b>	<b>16 347</b>	-	-

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

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

## Section 6–Creditors' analysis

### 6.1 Supporting table SC4

WC034 Swellendam - Supporting Table SC4 Monthly Budget Statement - aged creditors - M03 September

Description	NT Code	Budget Year 2020/21								
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total
<b>R thousands</b>										
<b>Creditors Age Analysis By Customer Type</b>										
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	107	-	-	-	-	-	-	-	107
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	955	-	-	-	-	-	-	-	955
Auditor General	0800	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-
<b>Total By Customer Type</b>	<b>1000</b>	<b>1 063</b>	-	-	-	-	-	-	-	<b>1 063</b>



# Section 7–Investment portfolio analysis

## 7.1 Supporting table SC5

WC034 Swellendam - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M03 September

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate *	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
		Yrs/Months												
<b>R thousands</b>														
<b>Municipality</b>														
Standard Bank		Call	Call	Y	V	3.5	N/A	N/A	Unknown	5 016	14	-	-	5 030
Standard Bank		30 Days	30 Days	Y	F	3.7	N/A	N/A	30/10/2020	-	-	-	12 000	12 000
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	707	3	-	-	710
Investec		30 Days	30 Days	Y	F	3.35	N/A	N/A	30/10/2020	-	1	-	12 000	12 001
Standard Bank		31 Days	31 Days	Y	F	3.95	N/A	N/A	28/09/2020	12 000	40	(12 040)	-	-
Nedbank		31 Days	31 Days	Y	F	3.8	N/A	N/A	28/09/2020	12 005	34	(12 039)	-	-
Investec		31 Days	31 Days	Y	F	3.45	N/A	N/A	30/09/2020	12 001	33	(12 034)	-	-
Nedbank		30 Days	30 Days	Y	F	3.7	N/A	N/A	30/10/2020	-	1	-	12 000	12 001
<b>Municipality sub-total</b>										<b>46 743</b>	<b>140</b>	<b>(36 127)</b>	<b>36 000</b>	<b>46 756</b>
<b>Entities</b>														
														-
														-
														-
														-
														-
<b>Entities sub-total</b>										<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL INVESTMENTS AND INTEREST</b>										<b>46 743</b>	<b>140</b>	<b>-</b>	<b>36 000</b>	<b>46 756</b>

# Section 8 – Allocation and grant receipts and expenditure

## 8.1 Supporting table SC6 - Grant receipts

WC034 Swellendam - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M03 September

Description	Ref	Budget Year 2020/21								
		2019/20 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>RECEIPTS:</b>	1,2									
<b>Operating Transfers and Grants</b>										
<b>National Government:</b>		37 778	40 020	44 599	–	17 795	11 150	5 679	50.9%	40 020
Local Government Equitable Share		31 579	34 118	38 697	–	15 353	9 674	5 679	58.7%	34 118
Expanded public works programme integrated grant for municipalities		1 604	1 804	1 804	–	451	451			1 804
Municipal Infrastructure Grant		2 076	2 067	2 067	–	174	517			2 067
Integrated National Electrification Programme (municipal) grant		391	261	261	–	47	65			261
Local government financial management grant		1 770	1 770	1 770	–	1 770	443			1 770
Municipal Systems Improvement	3	–	–	–	–	–	–	–	–	–
Energy Efficiency and Demand Side Management Grant		–	–	–	–	–	–	–	–	–
Municipal Disaster Relief Grant		368	–	–	–	–	–	–	–	–
<b>Provincial Government:</b>		20 491	15 252	15 774	–	2 982	3 943	(41)	-1.0%	15 252
Local Government Internship Grant		–	–	–	–	–	–	–	–	–
Western Cape Financial Management Capacity Grant		379	400	400	–	–	100	–	–	400
Western Cape Financial Management Support Grant		330	–	–	–	–	–	–	–	–
Financial assistance to municipalities for maintenance and SETA		50	50	50	–	–	13	–	–	50
Tourism		383	–	–	–	–	–	–	–	–
Maintenance of Water Supply Infrastructure		–	–	–	–	–	–	–	–	–
Municipal Electrical Master Plan Grant		1 000	–	–	–	–	–	–	–	–
Community Library Service Grant		522	522	1 043	–	1 043	261	–	–	522
Human Settlement Development (Beneficiaries)		11 863	8 300	8 300	–	–	2 075	–	–	8 300
Development of Sports and Recreation Facilities		22	–	–	–	–	–	–	–	–
Thusong Services Centre Grant		–	–	–	–	–	–	–	–	–
Library Service: Replacement funding for most vulnerable B3 municipalities		5 443	5 817	5 817	–	1 939	1 454	–	–	5 817
Finance Management		–	–	–	–	–	–	–	–	–
Internship Grant		–	–	–	–	–	–	–	–	–
WESGRO		–	–	–	–	–	–	–	–	–
Graduate Grant		–	–	–	–	–	–	–	–	–
Municipal Drought Relief Grant		–	163	163	–	–	41	(41)	-100.0%	163
Local Government Support Grant	4	500	–	–	–	–	–	–	–	–
<b>District Municipality:</b>		–	–	–	–	–	–	–	–	–
<i>[insert description]</i>		–	–	–	–	–	–	–	–	–
<b>Other grant providers:</b>		–	–	–	–	–	–	–	–	–
<i>[insert description]</i>		–	–	–	–	–	–	–	–	–
<b>Total Operating Transfers and Grants</b>	5	58 269	55 272	60 373	–	20 777	15 093	5 638	37.4%	55 272
<b>Capital Transfers and Grants</b>										
<b>National Government:</b>		12 469	11 559	11 559	–	1 139	2 890	(1 629)	-56.4%	11 559
Municipal Infrastructure Grant		9 861	9 820	9 820	–	826	2 455	(1 629)	-66.4%	9 820
Integrated National Electrification Programme (municipal) grant		2 608	1 739	1 739	–	313	435	–	–	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		–	–	–	–	–	–	–	–	–
<b>Provincial Government:</b>		3 622	4 565	8 043	–	6 957	2 011	4 946	245.9%	4 565
Human Settlement Development		–	–	–	–	–	–	–	–	–
Community Library Service Grant		3 478	3 478	6 957	–	6 957	1 739	–	–	3 478
Development of Sports and Recreation Facilities		143	–	–	–	–	–	–	–	–
WESGRO		–	–	–	–	–	–	–	–	–
Maintenance of Water Supply Infrastructure		–	–	–	–	–	–	–	–	–
Municipal Drought Relief Grant		–	1 087	1 087	–	–	272	(272)	-100.0%	1 087
<b>District Municipality:</b>		–	–	–	–	–	–	–	–	–
<i>[insert description]</i>		–	–	–	–	–	–	–	–	–
<b>Other grant providers:</b>		–	–	–	–	–	–	–	–	–
<i>[insert description]</i>		–	–	–	–	–	–	–	–	–
<b>Total Capital Transfers and Grants</b>	5	16 091	16 124	19 602	–	8 096	4 901	3 317	67.7%	16 124
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	5	74 360	71 396	79 975	–	28 873	19 994	8 955	44.8%	71 396

8.2 Supporting table SC7 (1) – Grant expenditure

WC034 Swellendam - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M03 September

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										
<b>EXPENDITURE</b>										
<b>Operating expenditure of Transfers and Grants</b>										
<b>National Government:</b>		37 334	40 020	40 020	3 413	9 533	10 005	(472)	-4.7%	40 020
Local Government Equitable Share		31 579	34 118	34 118	2 843	8 529	8 530	(1)	0.0%	34 118
Expanded public works programme integrated grant for municipalities		1 604	1 804	1 804	141	348	451	(103)	-22.8%	1 804
Municipal Infrastructure Grant		1 750	2 067	2 067	49	155	517	(362)	-70.0%	2 067
Integrated National Electrification Programme (municipal) grant		391	261	261	-	-	65	(65)	-100.0%	261
Local government financial management grant		1 770	1 770	1 770	380	501	443	59	13.2%	1 770
Municipal Systems Improvement		-	-	-	-	-	-	-	-	-
Energy Efficiency and Demand Side Management Grant		-	-	-	-	-	-	-	-	-
Municipal Disaster Relief Grant		240	-	-	-	-	-	-	-	-
<b>Provincial Government:</b>		19 377	15 252	15 252	412	1 130	3 813	(100)	-2.6%	15 252
Local Government Internship Grant		-	-	-	-	-	-	-	-	-
Western Cape Financial Management Capacity Grant		210	400	400	-	-	100	(100)	-100.0%	400
Western Cape Financial Management Support Grant		330	-	-	-	-	-	-	-	-
Financial assistance to municipalities for maintenance and SETA		40	50	50	-	-	13	-	-	50
Tourism		165	-	-	-	-	-	-	-	-
Maintenance of Water Supply Infrastructure		100	-	-	-	-	-	-	-	-
Municipal Electrical Master Plan Grant		207	-	-	-	-	-	-	-	-
Community Library Service Grant		-	522	522	-	-	130	-	-	522
Human Settlement Development (Beneficiaries)		12 897	8 300	8 300	-	-	2 075	-	-	8 300
Development of Sports and Recreation Facilities		15	-	-	-	-	-	-	-	-
Thusong Services Centre Grant		11	-	-	-	-	-	-	-	-
Library Service: Replacement funding for most vulnerable B3 municipalities		4 992	5 817	5 817	412	1 130	1 454	-	-	5 817
Finance Management		-	-	-	-	-	-	-	-	-
Internship Grant		67	-	-	-	-	-	-	-	-
WESGRO		-	-	-	-	-	-	-	-	-
Graduate Grant		-	-	-	-	-	-	-	-	-
Municipal Drought Relief Grant		-	163	163	-	-	41	-	-	163
Local Government Support Grant		343	-	-	-	-	-	-	-	-
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>		-	-	-	-	-	-	-	-	-
<b>Total operating expenditure of Transfers and Grants:</b>		56 711	55 272	55 272	3 825	10 663	13 818	(572)	-4.1%	55 272
<b>Capital expenditure of Transfers and Grants</b>										
<b>National Government:</b>		10 294	11 559	11 559	-	42	2 890	(2 848)	-98.5%	11 559
Municipal Infrastructure Grant		7 687	9 820	9 820	-	42	2 455	(2 413)	-98.3%	9 820
Integrated National Electrification Programme (municipal) grant		2 607	1 739	1 739	-	-	435	(435)	-100.0%	1 739
Human Settlement Development		-	-	-	-	-	-	-	-	-
Community Library Service Grant		-	-	-	-	-	-	-	-	-
Development of Sport and Recreational Facilities		-	-	-	-	-	-	-	-	-
WESGRO		-	-	-	-	-	-	-	-	-
Maintenance of Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Energy Efficiency and Demand Side Management Grant		-	-	-	-	-	-	-	-	-
<b>Provincial Government:</b>		477	4 565	4 565	-	-	1 141	(1 141)	-100.0%	4 565
Human Settlement Development		-	3 478	3 478	-	-	870	(870)	-100.0%	3 478
Community Library Service Grant		100	-	-	-	-	-	-	-	-
Development of Sports and Recreation Facilities		-	-	-	-	-	-	-	-	-
WESGRO		-	-	-	-	-	-	-	-	-
Maintenance of Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Municipal Drought Relief Grant		-	1 087	1 087	-	-	272	-	-	-
Service Delivery and Capacity Building Grant		377	-	-	-	-	-	-	-	-
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>		-	-	-	-	-	-	-	-	-
<b>Total capital expenditure of Transfers and Grants</b>		10 771	16 124	16 124	-	42	4 031	(3 989)	-99.0%	16 124
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>		67 482	71 396	71 396	3 825	10 705	17 849	(4 561)	-25.6%	71 396

The following grants were received up to September 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 is currently in the appeals stage. The office foresees that the contractor will be on site by 2 November 2020. Estimated date of completion is 31 May 2021.

**Community Library Services Grant** - The SLA (consultant) has been finalised. The contractor will be appointed by end of November 2020 and on site by 15 January 2021.

**Integrated National Electrification Programme (INEP)** - Awaiting Department of Energy to approve the electrification (about R1.5 million) of the 87 houses in Barrydale. Cash flow dependent on the housing project implementation plan. The remaining R500k will be used for cable installation in Swellendam. Awaiting approval from the Department of Energy, before we have the cash flow.

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

WC034 Swellendam - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M03 September

Description	Ref	Budget Year 2020/21				YTD variance %
		Approved Rollover 2019/20	Monthly actual	YearTD actual	YTD variance	
<b>R thousands</b>						
<b>EXPENDITURE</b>						
<b>Operating expenditure of Approved Roll-overs</b>						
<b>National Government:</b>		5 121	–	–	(4 037)	-78.8%
Local Government Equitable Share		4 579	–	–	(4 579)	-100.0%
Expanded public works programme integrated grant for municipalities		–	–	–	–	
Municipal Infrastructure Grant		326	–	–	326	100.0%
Integrated National Electrification Programme (municipal) grant		–	–	–	–	
Local government financial management grant		–	–	–	–	
Local Government Disaster Relief Grant		216	–	–	216	100.0%
Other transfers and grants [insert description]		–	–	–	–	
<b>Provincial Government:</b>		3 216	36	118	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	36	89	–	
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	–	29	–	
<b>District Municipality:</b>		–	–	–	–	
[insert description]		–	–	–	–	
<b>Other grant providers:</b>		–	–	–	–	
[insert description]		–	–	–	–	
<b>Total operating expenditure of Approved Roll-overs</b>		<b>8 337</b>	<b>36</b>	<b>118</b>	<b>(3 658)</b>	<b>-43.9%</b>
<b>Capital expenditure of Approved Roll-overs</b>						
<b>National Government:</b>		2 171	–	–	2 171	100.0%
Municipal Infrastructure Grant		2 171	–	–	2 171	100.0%
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]		–	–	–	–	
<b>Provincial Government:</b>		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%
<b>District Municipality:</b>		–	–	–	–	
[insert description]		–	–	–	–	
<b>Other grant providers:</b>		–	–	–	–	
[insert description]		–	–	–	–	
<b>Total capital expenditure of Approved Roll-overs</b>		<b>13 730</b>	<b>–</b>	<b>–</b>	<b>6 773</b>	<b>49.3%</b>
<b>TOTAL EXPENDITURE OF APPROVED ROLL-OVERS</b>		<b>22 067</b>	<b>36</b>	<b>118</b>	<b>3 115</b>	<b>14.1%</b>

## 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 - M03 September

Month	2019/20	Budget Year 2020/21							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
<b>R thousands</b>									
<b>Monthly expenditure performance trend</b>									
July	–	350	26	26	26	26	–		0%
August	133	350	893	62	88	918	830	90.4%	0%
September	357	602	1 145	50	138	2 063	1 925	93.3%	1%
October	570	1 166	1 709	–	–	3 772	–		
November	609	620	1 163	–	–	4 934	–		
December	3 485	375	375	–	–	5 309	–		
January	57	1 957	1 957	–	–	7 266	–		
February	949	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	3 116	5 188	9 958	–	–	35 854	–		
<b>Total Capital expenditure</b>	<b>13 603</b>	<b>22 124</b>	<b>35 854</b>	<b>138</b>					