

SWELLENDAM MUNICIPALITY



Monthly Budget Statement November 2021

In-Year Report of the Municipality

Prepared in terms of Section 71 of the Local Government Municipal Finance Management Act, (Act 56 of 2003) and the Municipal Budget and Reporting Regulations, Government Gazette 32141, 17 June 2009.

Table of Contents

GLOSSARY -----	3
PART 1 – IN-YEAR REPORT -----	5
1. MAYOR'S REPORT-----	5
2. RESOLUTIONS -----	5
3. EXECUTIVE SUMMARY-----	6
4. IN-YEAR BUDGET STATEMENT TABLES -----	18
PART 2 – SUPPORTING DOCUMENTATION -----	25
5. DEBTORS' ANALYSIS-----	25
6. CREDITORS' ANALYSIS -----	26
7. INVESTMENT PORTFOLIO ANALYSIS -----	27
8. ALLOCATION AND GRANT RECEIPTS AND EXPENDITURE-----	28
9. CAPITAL PROGRAMME PERFORMANCE-----	35

Glossary

“Approved budget” means an annual budget approved by Council.

“Adjustment budget” means the revision of the annual budget in terms of section 28 of the MFMA.

“Allocations” means the money received from the Provincial or National Government or other municipalities.

“Annual budget” means the financial plan of the Swellendam Municipality.

“Budget-related policy” means a policy of the municipality affecting or affected by the annual budget, including the tariff policy, rates policy, credit control, and debt collection policy.

“Budget Year” means the financial year for which an annual budget is to be approved in terms of section 16 (1).

“Capital expenditure” is the spending on assets such as land, buildings, and machinery. Any capital expenditure must be reflected as a non-current asset on the municipality’s statement of financial position.

“Cash flow statement” means a statement including only actual receipts and expenditures 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 to cash receipts. The municipality recognises the revenue on the date of billing whilst payment may not appear in the same period; the receipt is recognised at the date of receipt.

“DORA” means the Division of Revenue Act that shows the total annual allocations made by national to provincial and local government.

“Equitable Share” is a financial allocation in the form of an unconditional grant that enables municipalities to provide basic services to poor households, and to enable municipalities with limited own resources to afford basic administrative and governance capacity and perform core municipal functions.

“Fruitless and wasteful expenditure” is an expenditure that was made in vain and would have been avoided had reasonable care been exercised.

“Vote” means 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

1. MAYOR'S REPORT

The report is prepared by the Director of Financial Services. The implementation of the budget is summarised under the executive summary.

The national lockdown was announced on 23 March 2020 by the president. More than a year further, the impact of the COVID pandemic is still relevant and impacts the tourism sector as well as the municipal consumers and businesses' ability to pay their municipal accounts. The financial impact of COVID-19 on the municipal accounts is closely monitored.

The information in the report reflects the transactions for the period posted till 30 November 2021.

Additional clarity on the content of this report or answers to any questions is available from the Director of Financial Services.

2. RESOLUTIONS

If an in-year report is tabled in the municipal council, the following matters as part of the documentation must be presented:

It is recommended:

- 2.1 That the council takes note of the monthly budget statement report and supporting documents for November 2021 as per the below tables:
 - 2.1.1 Table C1 – Monthly budget statement summary;
 - 2.1.2 Table C2 – Monthly budget statement – Financial Performance standard classification (summary per government finance statistics functions and sub-functions);
 - 2.1.3 Table C3 – Monthly budget statement – Financial Performance standard classification (revenue and expenditure by municipal vote);
 - 2.1.4 Table C4 – Monthly budget statement – Financial Performance (revenue by source and expenditure by type);
 - 2.1.5 Table C5 – Monthly budget statement – Capital expenditure;
 - 2.1.6 Table C6 – Monthly budget statement – Financial Position; and

2.1.7 Table C7 – Monthly budget statement – Cash flows.

3. EXECUTIVE SUMMARY

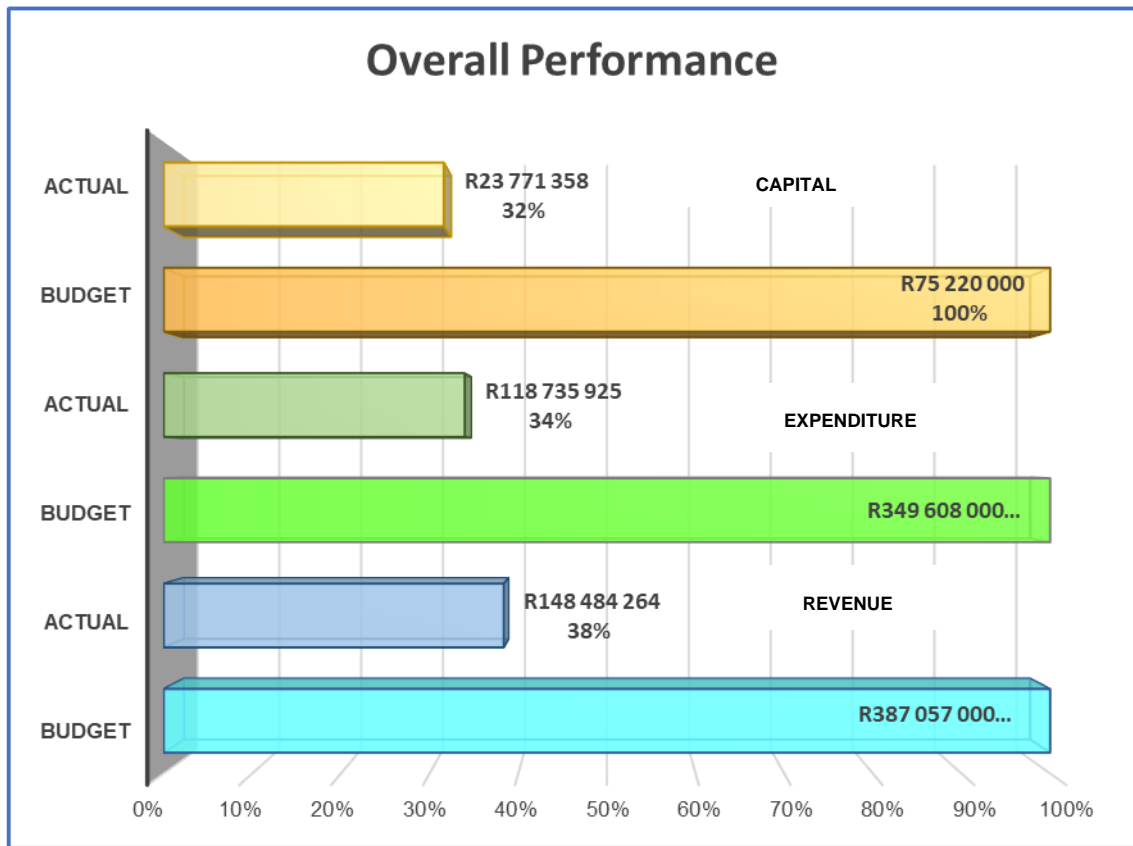
Currently, all the “2020/2021 audited outcomes” columns still reflect the amounts as per the 2020/2021 pre-audited figures up to date. The audit of the financial statements has not been finalised and the “audited outcomes” figures may change. The final figures will only reflect after the audit report for 2020/2021 is finalised by January 2022.

The detail of the information below 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.

3.1 Overall financial position on the capital and operating budget

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

Description	Revenue R'000	Operating Expenditure R'000	Capital Expenditure R'000
Original budget	356 244	346 593	49 990
Adjustment budget	387 057	349 608	75 220
SDBIP planned YTD	142 638	127 941	34 664
Actual YTD	148 484	118 736	23 771
Percentage of planned SDBIP	104,10%	92,81%	68,58%
Percentage of total budget	38,4%	34,0%	31,6%



3.2 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 November 2021 is R18,8 million. The year-to-date revenue is R126,5 million. Refer to table C4 for more detail.

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

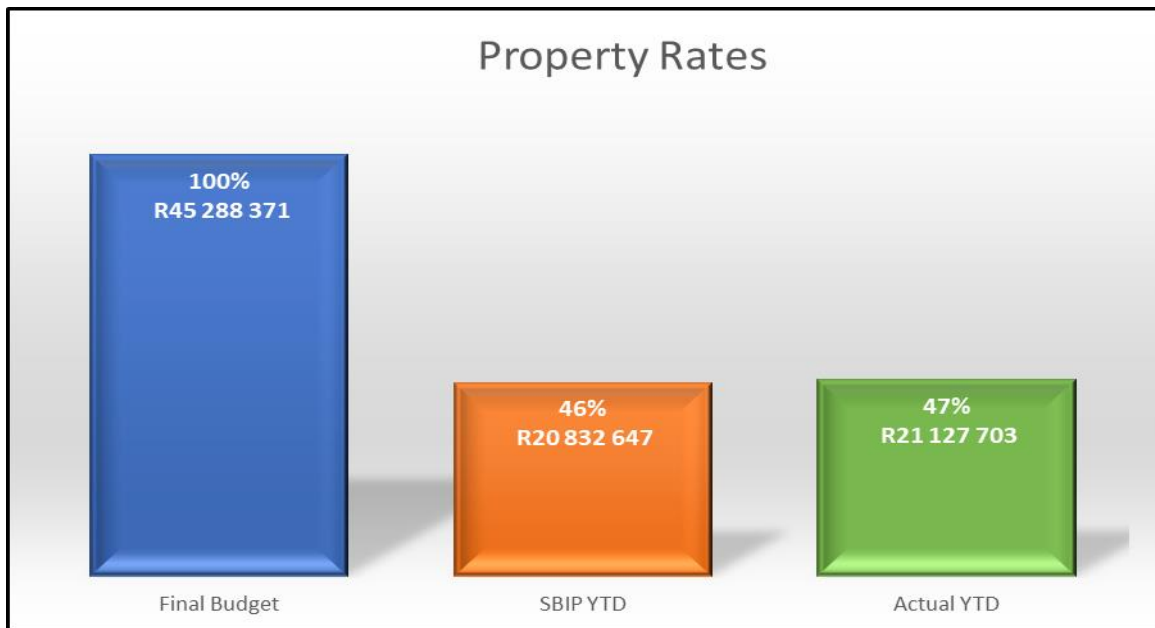


Figure 1 – Property rates

The property rates are levied every month, except for state departments which are levied yearly. The amount raised as reflected for the actual year to date represents 46,65% of the budget amount.

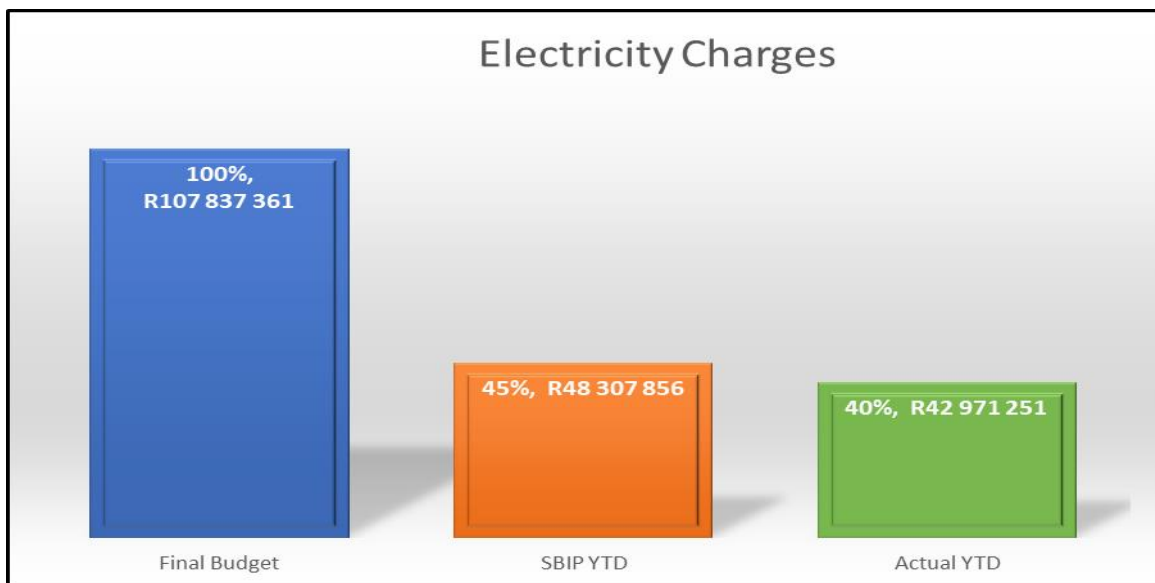


Figure 2 – Electricity service charges

The electricity amount raised as reflected for the actual year to date represents 39,85% of the budget amount.

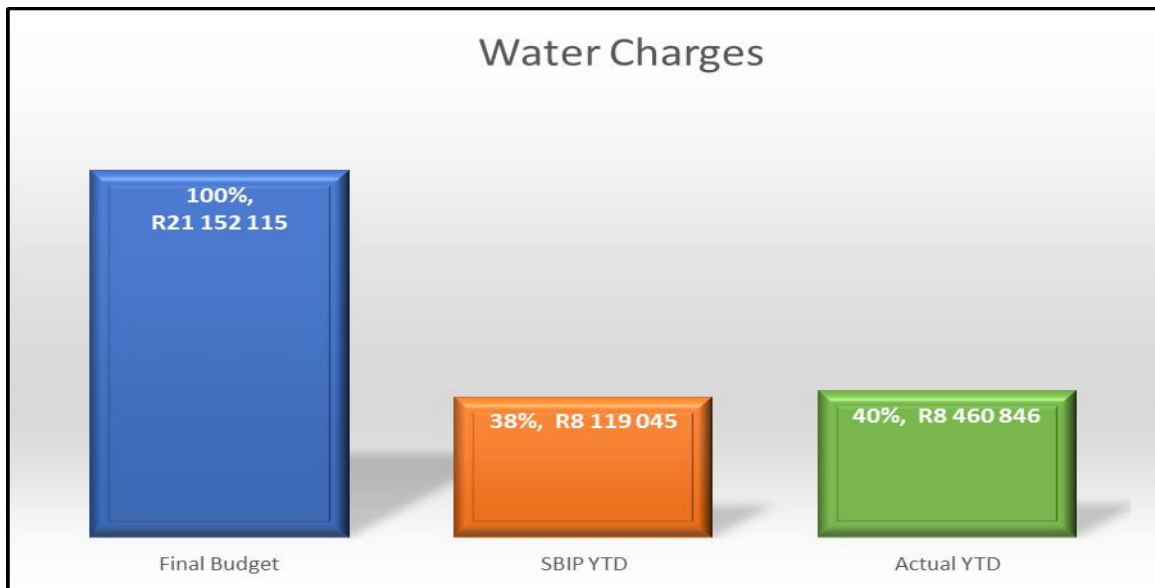


Figure 3 – Water service charges

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

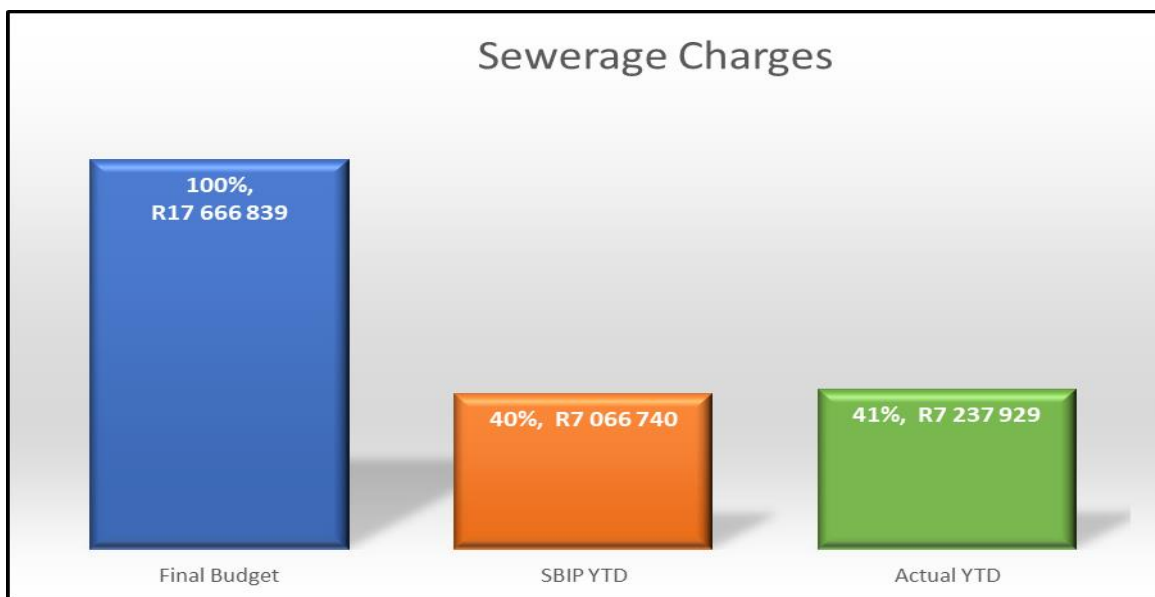


Figure 4 – Sanitation service charges

The sanitation amount raised as reflected for the actual year to date represents 40,97% of the budget amount. The sanitation levies are a very stable stream of revenue.

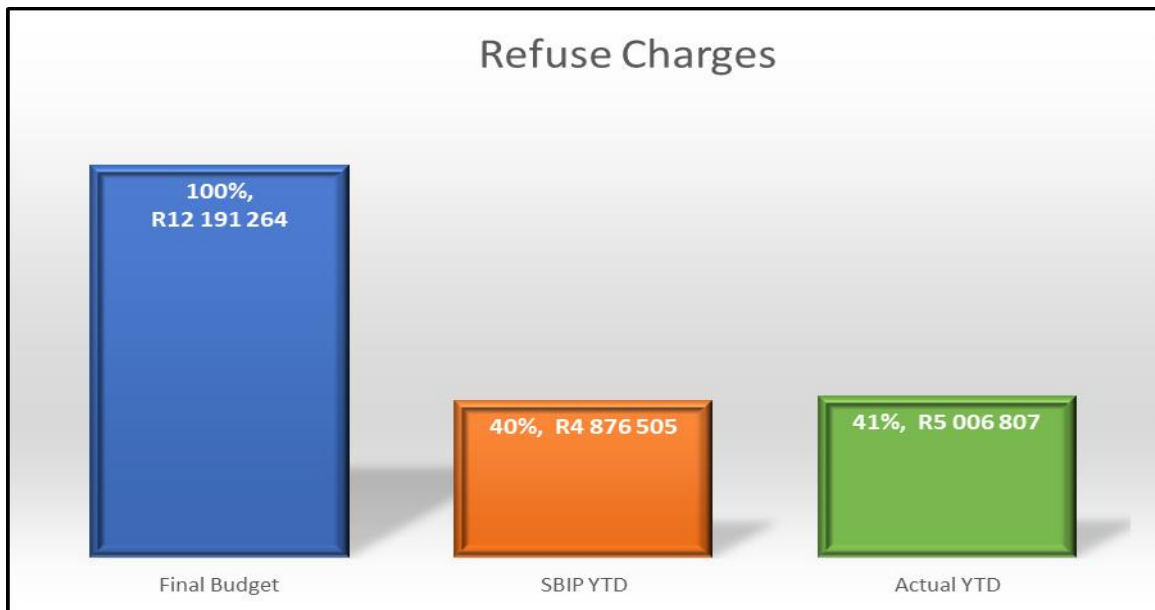


Figure 5 – Refuse removal service charges

The refuse amount raised as reflected for the actual year to date represents 41,07% of the budget amount. The refuse removal levies are also a very stable stream of revenue.

3.3 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 R118,7 million, while the monthly actual for November 2021 amounts to R21,1 million. The total budget is R349,6 million and the year-to-date budget is R127,9 million which represents an underspending of 7% for the year to date. The breakdown is as follows:

Description	Adjustment Budget	Monthly actual	YearTD actual	% Spend
Employee related costs	R 123 484 472.00	R 8 730 952.88	R 43 778 049.62	35%
Remuneration of councillors	R 5 833 148.00	R 413 102.52	R 2 102 601.99	36%
Debt impairment	R 36 345 700.00	R 13 744.64	R 9 757 784.69	27%
Depreciation & asset impairment	R 11 195 991.00	R 199.99	R 2 799 197.74	25%
Finance charges	R 6 596 552.00	R -	R 1 220 945.98	19%
Bulk purchases	R 84 223 946.00	R 5 957 024.66	R 31 767 516.34	38%
Other materials	R 18 853 469.00	R 1 539 808.90	R 8 906 434.32	47%
Contracted services	R 31 897 427.00	R 2 085 212.38	R 7 665 095.03	24%
Transfers and subsidies	R 907 323.00	R -	R 284 800.00	31%
Other expenditure	R 30 147 464.00	R 2 324 501.39	R 10 453 498.91	35%
Losses	R 122 750.00	R -	R -	0%
Total	R 349 608 242.00	R 21 064 547.36	R 118 735 924.62	34%

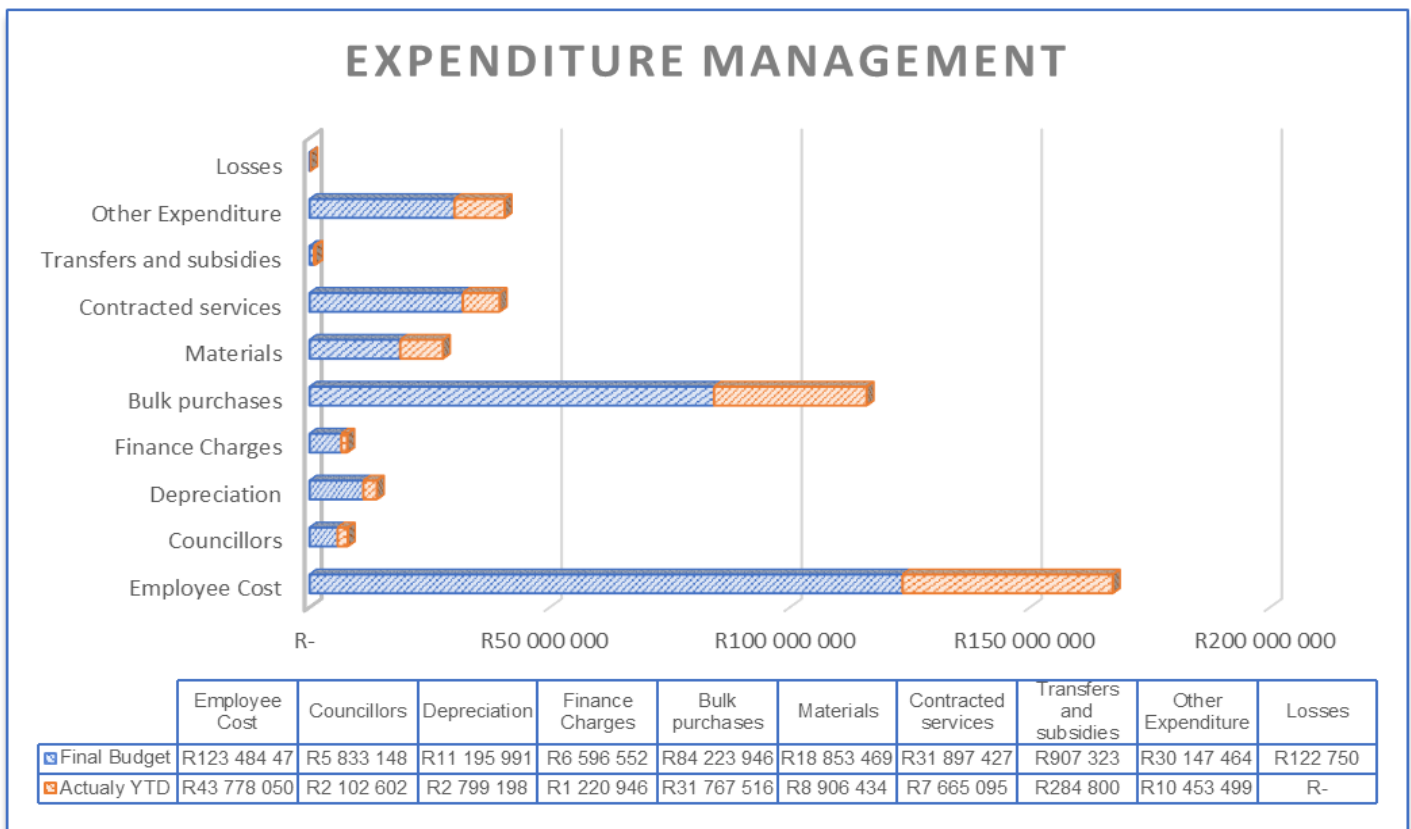


Figure 6 – Expenditure Management

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

Remuneration of councillors

The budget for remuneration of councillors is R5,8 million, whilst the year-to-date budget based on history is R2,4 million of which R2,1 million has been expended and represents 36,1% of the budget amount. Provision was made in the budgeted amount for a possible increase in

remuneration of councillors. The underspending is due to the movement of council members between different posts due to the elections.

Debt Impairment

The budget for debt impairment is R36,3 million, whilst the year-to-date budget based on history is R12,7 million of which R9,8 million has been expended and represents 26,8% of the budget amount. Other debt which will be written off will be decided by the council during the year. The bad debt provision journal will be finalised during the compilation of the 2021/22 financial statements and the year-end processes.

Finance charges

The budget for finance charges is R6,6 million, whilst the year-to-date budget based on history is R2,2 million of which R1,2 million has been expended and represents 18,5% 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 expenditure

The budget for other expenditure is R30,1 million, whilst the year-to-date budget based on history is R13,6 million of which R10,5 million has been expended and represents 34,7% of the budget amount. Expenditure will come in line during the year.

3.4 Operating expenditure by municipal vote

Municipal Manager

The budget for Municipal Manager is R12,4 million of which R3,9 million has been expended and represents 32% of the budget amount.

Corporate services

The budget for Corporate Services is R46,8 million of which R12,1 million has been expended and represents 26% of the budget amount.

Financial services

The budget for Financial Services is R33,0 million of which R12,6 million has been expended and represents 38% of the budget amount.

Engineers services

The budget for Engineers Services is R161,7 million of which R62,6 million has been expended and represents 39% of the budget amount.

Community services

The budget for Community Services is R95,6 million of which R27,4 million has been expended and represents 29% of the budget amount.

3.5 Capital expenditure

The budget amount for capital expenditure is R75,2 million (including capital projects from unspent 2020/21 conditional grants) of which R23,8 million has been expended to date. This represents 32% of the budgeted amount.

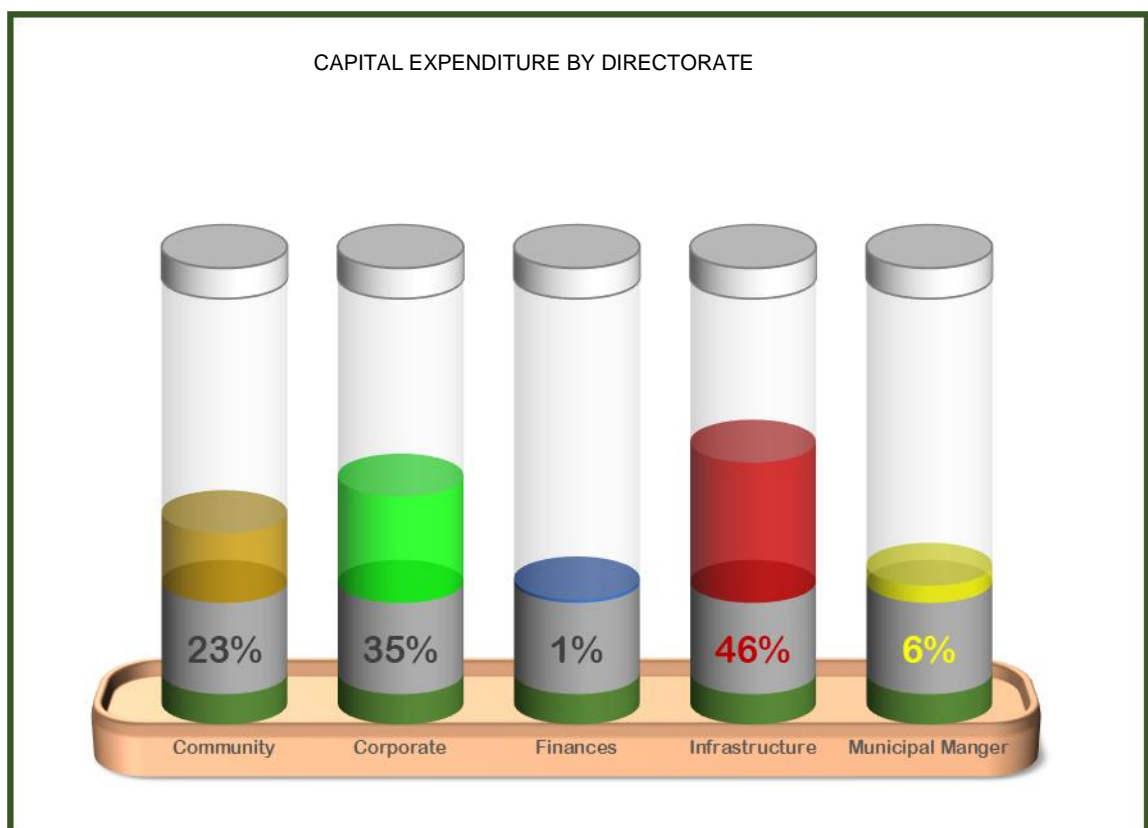


Figure 7 – Capital Expenditure by Directorate

We have capital commitments that amounts up to R8 824 897,52. Measures were implemented to ensure that the capital budget for 2021/2022 will be spent.

Refer to page 30 for further details in respect of grant progress.

3.6 Financial Position

The breakdown of the financial position can be seen below:

3.6.1 Current Assets and Liabilities

Cash

The actual total cash available as at 30 November 2021 amounts to R69,8 million.

Trade and other payables

The trade and other payables amount to R49,7 million.

Breakdown	Prior year Balances	Year to date Balances
Payments received in advance	1 681 889.51	2 150 159.60
Salary control	-	-
Trade payables	25 469 553.66	7 040 022.48
Un-identified deposits	126 964.26	253 411.56
Other payables	1 589 023.20	7 085 480.41
Unspent conditional grants	13 863 146.22	33 210 077.82
Total	42 730 576.85	49 739 151.87

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, salary control, employee deductions, skills control and bonuses.

Payments received in advance

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

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 debtors or other debtors.

Other payables

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

Unspent conditional grants

Unspent conditional grants consist 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.

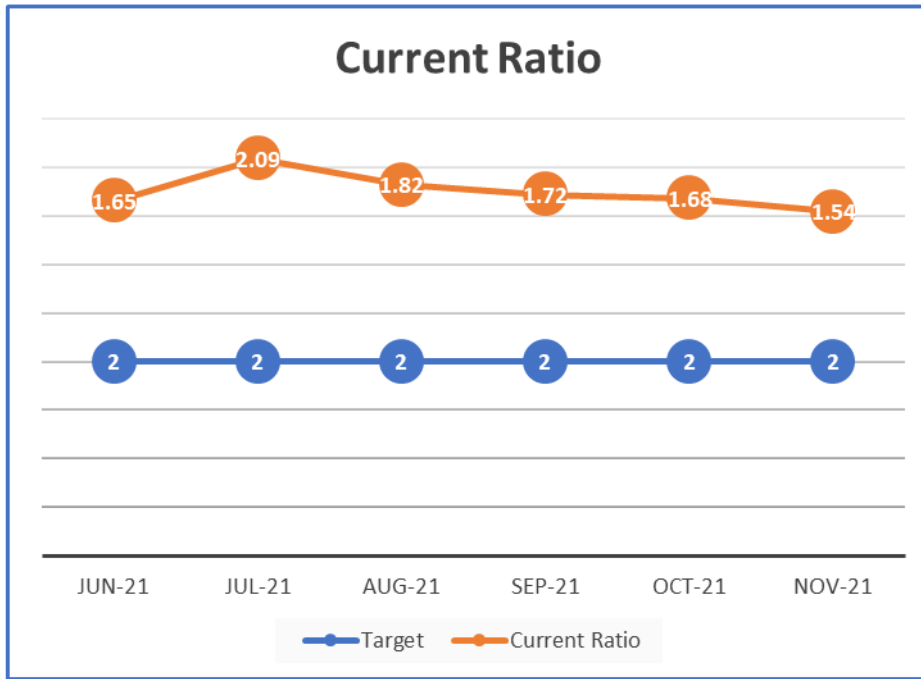
3.6.2 Non-Current Assets and Liabilities

The value of non-current liabilities decreased in the current financial period mainly due to loan repayments. This together with year-end journals which will be processed will ensure that the correct amounts are reflected on the Statement of Financial Position at year-end.

3.6.3 Financial RatiosLiquidity ratio

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 1,5:1, which is good. The municipality will be able to overcome its short-term debt, but the municipality needs to work on these factors, due to the fact that this ratio decreased during this year, due to a decrease in cash. The target which should be aimed for is still a ratio of 2:1.

Current ratio	
Total current assets	Total current liabilities
108 962 270	70 631 978
1.54	



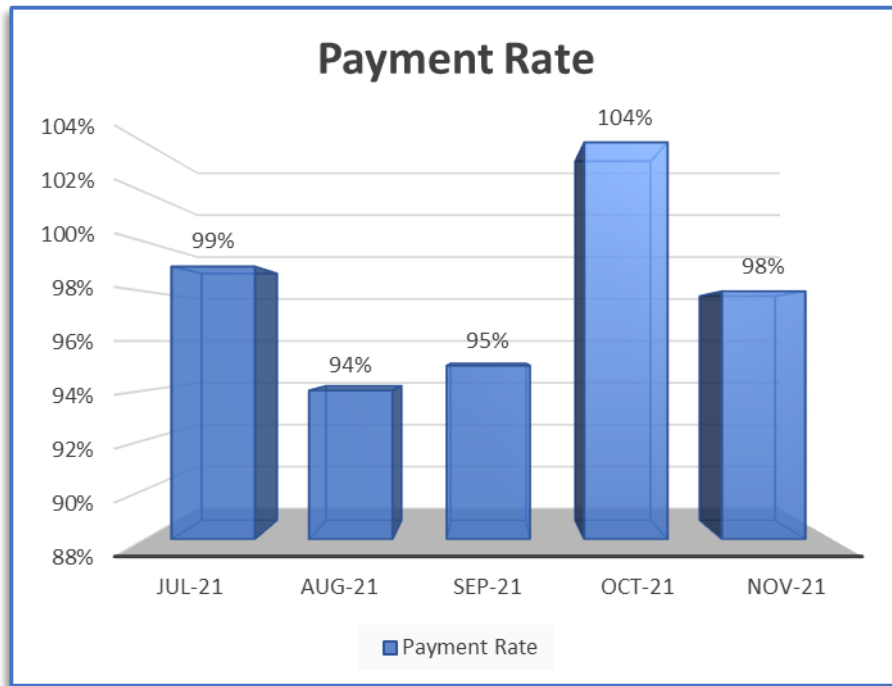
Gearing ratio

Gearing measures the proportion of assets invested in the municipality that is financed by borrowing. The higher the level of borrowing the higher is the risk 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 6%, but the municipality must ensure in the future that borrowing should be limited for revenue-generated assets only.

Gearing ratio	
Borrowing	Net Assets
21 090 848	362 404 965
6%	

Payment ratio of debtors

The payment ratio of debtors is an indication of how efficient the municipality is at collecting its debtors. Debtors are paid within 30 days, thus receipts received in November 2021 was billed in October 2021. For November 2021, the payment ratio of receipts was 97,02%. The year-to-date payment ratio is 97,96%. The municipality is in a good position as can be seen by the high payment ratio, irrespective of the COVID-19 pandemic. The municipality has various debtor controls in place and always strives for a 100% payment ratio.



3.7 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 R73,1 million.

4. IN-YEAR BUDGET STATEMENT TABLES

4.1 Monthly budget statement

4.1.1 Table C1: Monthly Budget Statement Summary

This table provides a summary of the most important information by pulling its information from the other tables to follow.

WC034 Swellendam - Table C1 Monthly Budget Statement Summary - M05 November

Description	2020/21	Budget Year 2021/22							
	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	42 797	45 288	45 288	3 451	21 128	20 833	295	1%	45 288
Service charges	140 902	158 848	158 848	12 224	63 335	68 712	(5 377)	-8%	158 848
Investment revenue	3 513	3 922	3 922	285	1 642	1 569	73	5%	3 922
Transfers and subsidies	49 834	55 392	61 496	1 411	20 808	26 247	(5 439)	-21%	61 496
Other own revenue	57 518	56 186	56 186	1 385	19 546	21 189	(1 643)	-8%	56 186
Total Revenue (excluding capital transfers and contributions)	294 564	319 636	325 740	18 755	126 459	138 550	(12 091)	-9%	325 740
Employee costs	108 007	122 180	123 484	8 731	43 778	45 875	(2 097)	-5%	123 484
Remuneration of Councillors	5 319	5 878	5 833	413	2 103	2 408	(306)	-13%	5 833
Depreciation & asset impairment	8 635	11 196	11 196	0	2 799	2 799	0	0%	11 196
Finance charges	4 771	6 597	6 597	-	1 221	2 212	(991)	-45%	6 597
Inventory consumed and bulk purchases	79 136	103 202	103 077	7 497	40 674	41 911	(1 238)	-3%	103 077
Transfers and subsidies	1 193	364	907	-	285	114	171	149%	907
Other expenditure	98 099	97 177	98 513	4 423	27 876	32 620	(4 744)	-15%	98 513
Total Expenditure	305 159	346 593	349 608	21 065	118 736	127 941	(9 205)	-7%	349 608
Surplus/(Deficit)	(10 595)	(26 957)	(23 868)	(2 309)	7 723	10 609	(2 886)	-27%	(23 868)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	18 452	36 494	61 203	11 696	21 722	4 042	17 680	437%	61 203
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) & Transfers and subsidies - capital (in-kind - all)	182	114	114	284	303	45	258	568%	114
Surplus/(Deficit) after capital transfers & contributions	8 039	9 650	37 449	9 671	29 748	14 697	15 052	102%	37 449
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	8 039	9 650	37 449	9 671	29 748	14 697	15 052	102%	37 449
Capital expenditure & funds sources									
Capital expenditure	21 392	49 990	75 220	10 007	23 771	34 664	(10 893)	-31%	75 220
Capital transfers recognised	16 046	36 494	61 253	9 566	19 598	25 405	(5 807)	-23%	61 253
Borrowing	-	5 500	5 500	71	3 197	5 500	(2 303)	-42%	5 500
Internally generated funds	5 346	7 997	8 467	370	977	3 759	(2 783)	-74%	8 467
Total sources of capital funds	21 392	49 990	75 220	10 007	23 771	34 664	(10 893)	-31%	75 220
Financial position									
Total current assets	141 494	69 817	70 073		108 962				70 073
Total non current assets	391 272	451 481	476 711		437 575				476 711
Total current liabilities	85 733	53 173	50 859		70 632				50 859
Total non current liabilities	101 385	105 933	105 933		100 477				105 933
Community wealth/Equity	345 648	362 193	389 991		375 428				389 991
Cash flows									
Net cash from (used) operating	33 658	30 552	26 037	1 650	(12 310)	10 849	23 159	213%	30 552
Net cash from (used) investing	(20 526)	(48 870)	(74 100)	(10 007)	(23 679)	(30 875)	(7 195)	23%	(48 870)
Net cash from (used) financing	(2 144)	2 609	2 609	67	(699)	1 087	1 786	164%	2 609
Cash/cash equivalents at the month/year end	99 891	48 474	48 730	-	73 094	75 244	2 151	3%	94 073
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	16 972	2 901	2 582	2 231	577	634	3 202	14 948	44 047
Creditors Age Analysis									
Total Creditors	2 694	-	-	-	-	-	-	-	2 694

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

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

Description	Ref	2020/21	Budget Year 2021/22							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
Governance and administration		85 306	89 290	92 426	3 473	35 980	35 128	851	2%	92 426
Executive and council		15 886	18 056	20 497	(1 988)	4 722	6 795	(2 074)	-31%	20 497
Finance and administration		69 420	71 234	71 929	5 462	31 258	28 333	2 925	10%	71 929
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		63 091	67 572	84 071	11 190	30 355	25 892	4 463	17%	84 071
Community and social services		8 503	7 071	18 248	3 207	9 106	3 094	6 012	194%	18 248
Sport and recreation		963	1 174	1 774	46	297	464	(167)	-36%	1 774
Public safety		38 839	45 227	45 227	321	13 336	18 893	(5 558)	-29%	45 227
Housing		14 786	14 100	18 822	7 616	7 616	3 441	4 175	121%	18 822
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		1 604	1 315	1 315	189	715	528	187	35%	1 315
Planning and development		1 592	1 256	1 256	123	645	503	143	28%	1 256
Road transport		12	59	59	67	70	25	45	175%	59
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		163 198	198 067	209 244	15 883	81 434	81 089	345	0%	209 244
Energy sources		97 151	121 911	121 911	8 753	47 515	51 715	(4 200)	-8%	121 911
Water management		22 777	35 483	46 661	3 736	16 940	12 690	4 250	33%	46 661
Waste water management		28 260	24 094	24 094	2 038	10 088	9 886	202	2%	24 094
Waste management		15 010	16 578	16 578	1 356	6 892	6 798	93	1%	16 578
Other	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	313 198	356 244	387 057	30 735	148 484	142 638	5 847	4%	387 057
Expenditure - Functional										
Governance and administration		86 973	97 243	97 998	6 262	31 370	36 676	(5 306)	-14%	97 998
Executive and council		28 138	32 368	32 773	1 349	7 524	12 500	(4 976)	-40%	32 773
Finance and administration		57 048	62 855	63 205	4 748	23 059	23 444	(385)	-2%	63 205
Internal audit		1 786	2 020	2 020	165	787	732	55	8%	2 020
Community and public safety		70 512	67 760	70 019	2 327	20 679	23 315	(2 636)	-11%	70 019
Community and social services		6 766	8 691	8 918	624	2 742	2 980	(238)	-8%	8 918
Sport and recreation		10 144	12 235	12 235	832	4 007	4 489	(482)	-11%	12 235
Public safety		35 885	39 299	40 311	679	12 696	13 909	(1 214)	-9%	40 311
Housing		17 362	7 510	8 284	168	1 100	1 886	(786)	-42%	8 284
Health		355	25	271	24	134	51	83	164%	271
Economic and environmental services		21 132	23 743	23 948	1 622	10 108	8 020	2 089	26%	23 743
Planning and development		4 784	5 825	5 825	360	1 959	2 058	(99)	-5%	5 825
Road transport		16 347	17 918	17 918	1 245	8 133	5 876	2 257	38%	17 918
Environmental protection		-	-	205	17	17	85	(69)	-81%	-
Trading services		125 517	156 837	156 632	10 823	56 518	59 465	(2 947)	-5%	156 632
Energy sources		84 746	100 620	100 620	7 098	37 349	41 438	(4 089)	-10%	100 620
Water management		14 564	18 516	18 516	1 740	8 393	6 419	1 974	31%	18 516
Waste water management		16 155	19 003	19 003	1 171	6 506	6 374	132	2%	19 003
Waste management		10 053	18 698	18 493	815	4 270	5 235	(966)	-18%	18 493
Other		1 025	1 010	1 010	30	60	465	(405)	-87%	1 010
Total Expenditure - Functional	3	305 159	346 593	349 608	21 065	118 736	127 941	(9 205)	-7%	349 608
Surplus/ (Deficit) for the year		8 039	9 650	37 449	9 671	29 748	14 697	15 052	102%	37 654

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 the council on the municipal vote level. The municipal votes reflect the organisational structure of the municipality.

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

Vote Description	Ref	2020/21		Budget Year 2021/22						
		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		797	250	550	-	-	242	(242)	-100.0%	550
Vote 2 - Corporate Services		17 096	19 189	21 679	(1 840)	5 511	7 071	(1 560)	-22.1%	21 679
Vote 3 - Financial Services		53 100	56 903	56 903	4 203	25 971	25 745	226	0.9%	56 903
Vote 4 - Engineers Services		164 139	195 696	207 218	15 823	79 746	76 868	2 879	3.7%	207 218
Vote 5 - Community Services		38 494	38 044	53 944	12 179	23 549	13 438	10 110	75.2%	53 944
Vote 6 - Community Services Continued		39 572	46 162	46 762	371	13 708	19 274	(5 566)	-28.9%	46 762
Total Revenue by Vote	2	313 198	356 244	387 057	30 735	148 484	142 638	5 847	4.1%	387 057
Expenditure by Vote	1									
Vote 1 - Municipal Manager		10 875	10 055	12 444	849	3 997	3 801	196	5.2%	12 444
Vote 2 - Corporate Services		39 745	46 487	46 837	2 142	12 110	17 622	(5 513)	-31.3%	46 837
Vote 3 - Financial Services		32 368	33 016	33 016	2 687	12 572	12 190	382	3.1%	33 016
Vote 4 - Engineers Services		136 135	161 663	161 663	11 581	62 646	62 825	(179)	-0.3%	161 663
Vote 5 - Community Services		50 304	54 700	54 976	3 132	14 868	17 164	(2 296)	-13.4%	54 976
Vote 6 - Community Services Continued		35 733	40 672	40 672	673	12 543	14 339	(1 796)	-12.5%	40 672
Total Expenditure by Vote	2	305 159	346 593	349 608	21 065	118 736	127 941	(9 205)	-7.2%	349 608
Surplus/ (Deficit) for the year	2	8 039	9 650	37 449	9 671	29 748	14 697	15 052	102.4%	37 449

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 table informs the actual performance on the revenue by source and the expenditure by type against the approved annual budget.

WC034 Swellendam - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M05 November

Description	Ref	2020/21	Budget Year 2021/22							
		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 by Usage		42 797	45 288	45 288	3 451	21 128	20 833	295	1%	45 288
Service charges - electricity revenue		89 078	107 837	107 837	8 152	42 971	48 308	(5 337)	-11%	107 837
Service charges - water revenue		18 810	21 152	21 152	1 630	8 119	8 461	(342)	-4%	21 152
Service charges - sanitation revenue		22 035	17 667	17 667	1 465	7 238	7 067	171	2%	17 667
Service charges - refuse revenue		10 978	12 191	12 191	977	5 007	4 877	130	3%	12 191
Rental of facilities and equipment		798	702	702	59	398	295	104	35%	702
Interest earned - external investments		3 513	3 922	3 922	285	1 642	1 569	73	5%	3 922
Interest earned - outstanding debtors		1 294	1 482	1 482	122	1 021	622	399	64%	1 482
Dividends received		1	0	0	-	-	0	(0)	-100%	0
Fines, penalties and forfeits		35 280	41 100	41 100	(0)	11 713	17 262	(5 549)	-32%	41 100
Licences and permits		1 248	1 357	1 357	114	601	584	17	3%	1 357
Agency services		2 470	2 924	2 924	212	1 082	1 111	(29)	-3%	2 924
Transfers and subsidies		49 834	55 392	61 496	1 411	20 808	26 247	(5 439)	-21%	61 496
Other revenue		15 904	3 288	3 288	257	1 503	1 315	188	14%	3 288
Gains		524	5 333	5 333	622	3 227	0	3 227	777606%	5 333
Total Revenue (excluding capital transfers and contributions)		294 564	319 636	325 740	18 755	126 459	138 550	(12 091)	-9%	325 740
Expenditure By Type										
Employee related costs		108 007	122 180	123 484	8 731	43 778	45 875	(2 097)	-5%	123 484
Remuneration of councillors		5 319	5 878	5 833	413	2 103	2 408	(306)	-13%	5 833
Debt impairment		35 961	36 346	36 346	14	9 758	12 721	(2 963)	-23%	36 346
Depreciation & asset impairment		8 635	11 196	11 196	0	2 799	2 799	0	0%	11 196
Finance charges		4 771	6 597	6 597	-	1 221	2 212	(991)	-45%	6 597
Bulk purchases - electricity		68 852	84 224	84 224	5 957	31 768	35 021	(3 253)	-9%	84 224
Inventory consumed		10 284	18 978	18 853	1 540	8 906	6 891	2 016	29%	18 853
Contracted services		34 577	30 925	31 897	2 085	7 665	6 311	1 354	21%	31 897
Transfers and subsidies		1 193	364	907	-	285	114	171	149%	907
Other expenditure		25 526	29 783	30 147	2 325	10 453	13 588	(3 135)	-23%	30 147
Losses		2 035	123	123	-	-	-	-	-	123
Total Expenditure		305 159	346 593	349 608	21 065	118 736	127 941	(9 205)	-7%	349 608
Surplus/(Deficit)										
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		18 452	36 494	61 203	11 696	21 722	4 042	17 680	0	61 203
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		168	114	114	284	303	45	258	0	114
Transfers and subsidies - capital (in-kind - all)		14	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		8 039	9 650	37 449	9 671	29 748	14 697			37 449
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		8 039	9 650	37 449	9 671	29 748	14 697			37 449
Attributable to minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		8 039	9 650	37 449	9 671	29 748	14 697			37 449
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		8 039	9 650	37 449	9 671	29 748	14 697			37 449

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

WC034 Swellendam - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M05 November

Vote Description	Ref	2020/21	Budget Year 2021/22							
		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		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	-	-	-	-	-	-	-	-	-
Single Year expenditure appropriation	2									
Vote 1 - Municipal Manager		59	60	110	1	6	151	(145)	-96%	110
Vote 2 - Corporate Services		53	208	208	74	93	103	(11)	-10%	208
Vote 3 - Financial Services		1 133	1 420	1 420	11	16	1 003	(987)	-98%	1 420
Vote 4 - Engineers Services		16 932	46 406	56 896	9 668	19 860	22 120	(2 260)	-10%	56 896
Vote 5 - Community Services		3 153	1 195	15 362	14	3 558	10 326	(6 767)	-66%	15 362
Vote 6 - Community Services Continued		62	701	1 223	238	238	962	(723)	-75%	1 223
Total Capital single-year expenditure	4	21 392	49 990	75 220	10 007	23 771	34 664	(10 893)	-31%	75 220
Total Capital Expenditure		21 392	49 990	75 220	10 007	23 771	34 664	(10 893)	-31%	75 220
Capital Expenditure - Functional Classification										
Governance and administration		1 201	1 724	1 724	85	112	1 242	(1 129)	-91%	1 724
Executive and council		15	60	60	-	-	60	(60)	-100%	60
Finance and administration		1 186	1 664	1 664	85	112	1 181	(1 069)	-91%	1 664
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		3 259	1 895	16 635	253	3 803	11 308	(7 505)	-66%	16 635
Community and social services		2 093	945	10 666	14	3 493	5 670	(2 177)	-38%	10 666
Sport and recreation		1 122	511	1 033	238	304	732	(428)	-58%	1 033
Public safety		-	440	440	-	-	440	(440)	-100%	440
Housing		-	-	4 446	-	-	4 446	(4 446)	-100%	4 446
Health		44	-	50	1	6	21	(15)	-70%	50
Economic and environmental services		7 056	11 888	12 358	3 197	6 425	5 242	1 183	23%	12 358
Planning and development		-	40	40	-	-	70	(70)	-100%	40
Road transport		7 056	11 848	12 318	3 197	6 425	5 172	1 253	24%	12 318
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		9 876	34 483	44 503	6 471	13 431	16 872	(3 441)	-20%	44 503
Energy sources		1 746	9 487	9 487	-	1 505	3 680	(2 175)	-59%	9 487
Water management		7 930	21 063	31 083	3 471	8 926	12 819	(3 893)	-30%	31 083
Waste water management		200	3 933	3 933	3 000	3 000	373	2 627	704%	3 933
Waste management		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	21 392	49 990	75 220	10 007	23 771	34 664	(10 893)	-31%	75 220
Funded by:										
National Government		13 874	27 233	36 352	1 712	7 640	13 794	(6 154)	-45%	36 352
Provincial Government		2 172	9 261	24 901	7 855	11 958	11 611	347	3%	24 901
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		16 046	36 494	61 253	9 566	19 598	25 405	(5 807)	-23%	61 253
Borrowing	6	-	5 500	5 500	71	3 197	5 500	(2 303)	-42%	5 500
Internally generated funds		5 346	7 997	8 467	370	977	3 759	(2 783)	-74%	8 467
Total Capital Funding		21 392	49 990	75 220	10 007	23 771	34 664	(10 893)	-31%	75 220

4.1.6 Table C6: Monthly Budget Statement – Financial Position**WC034 Swellendam - Table C6 Monthly Budget Statement - Financial Position - M05 November**

Description	Ref	2020/21	Budget Year 2021/22			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		78 836	48 474	48 730	52 826	48 730
Call investment deposits		30 946	–	–	20 267	–
Consumer debtors		17 822	9 451	9 451	6 233	9 451
Other debtors		8 635	8 146	8 146	24 160	8 146
Current portion of long-term receivables		43	–	–	43	–
Inventory		5 212	3 745	3 745	5 433	3 745
Total current assets		141 494	69 817	70 073	108 962	70 073
Non-current Assets						
Long-term receivables		263	182	182	184	182
Investments		–	701	701	20 847	701
Investment property		11 673	13 164	13 164	11 648	13 164
Investments in Associate		–	–	–	–	–
Property, plant and equipment		378 423	436 873	462 102	404 006	462 102
Biological		–	–	–	–	–
Intangible		741	366	366	719	366
Other non-current assets		171	195	195	171	195
Total non current assets		391 272	451 481	476 711	437 575	476 711
TOTAL ASSETS		532 766	521 298	546 783	546 537	546 783
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Borrowing		2 787	3 614	3 614	2 779	3 614
Consumer deposits		3 187	3 195	3 195	3 404	3 195
Trade and other payables		65 047	27 217	24 903	49 739	24 903
Provisions		14 712	19 146	19 146	14 710	19 146
Total current liabilities		85 733	53 173	50 859	70 632	50 859
Non-current Liabilities						
Borrowing		21 999	23 560	23 560	21 091	23 560
Provisions		79 386	82 373	82 373	79 386	82 373
Total non current liabilities		101 385	105 933	105 933	100 477	105 933
TOTAL LIABILITIES		187 118	159 105	156 792	171 109	156 792
NET ASSETS	2	345 648	362 193	389 991	375 428	389 991
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		331 648	350 193	377 991	362 405	377 991
Reserves and Funds		14 000	12 000	12 000	13 023	12 000
TOTAL COMMUNITY WEALTH/EQUITY	2	345 648	362 193	389 991	375 428	389 991

4.1.7 Table C7: Monthly Budget Statement - Cash Flow

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

Description	Ref	2020/21	Budget Year 2021/22							
		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		38 420	44 383	44 383	3 622	17 930	18 493	(563)	-3%	44 383
Service charges		119 398	155 671	155 671	11 471	55 934	64 863	(8 929)	-14%	155 671
Other revenue		14 357	18 622	18 622	1 199	8 161	7 759	402	5%	18 622
Transfers and Subsidies - Operational		68 675	55 392	55 392	1 298	24 114	23 080	1 034	4%	55 392
Transfers and Subsidies - Capital		29 684	36 607	36 607	10 891	19 797	15 253	4 544	30%	36 607
Interest		4 801	5 404	5 404	407	2 663	2 252	411	18%	5 404
Dividends		-	0	0	-	-	0	(0)	-100%	0
Payments										
Suppliers and employees		(237 610)	(281 784)	(285 755)	(27 238)	(139 404)	(119 065)	20 339	-17%	(281 784)
Finance charges		(2 982)	(3 379)	(3 379)	-	(1 221)	(1 408)	(187)	13%	(3 379)
Transfers and Grants		(1 085)	(364)	(907)	-	(285)	(378)	(93)	25%	(364)
NET CASH FROM/(USED) OPERATING ACTIVITIES		33 658	30 552	26 037	1 650	(12 310)	10 849	23 159	213%	30 552
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		681	1 120	1 120	-	92	467	(375)	-80%	1 120
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-
Payments										
Capital assets		(21 206)	(49 990)	(75 220)	(10 007)	(23 771)	(31 342)	(7 570)	24%	(49 990)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(20 526)	(48 870)	(74 100)	(10 007)	(23 679)	(30 875)	(7 195)	23%	(48 870)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	5 500	5 500	-	-	2 292	(2 292)	-100%	5 500
Increase (decrease) in consumer deposits		432	230	230	67	217	96	121	126%	230
Payments										
Repayment of borrowing		(2 576)	(3 121)	(3 121)	-	(916)	(1 300)	(384)	30%	(3 121)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(2 144)	2 609	2 609	67	(699)	1 087	1 786	164%	2 609
NET INCREASE/ (DECREASE) IN CASH HELD		10 989	(15 709)	(45 453)	(8 290)	(36 688)	(18 939)			(15 709)
Cash/cash equivalents at beginning:		88 902	64 183	94 183		109 782	94 183			109 782
Cash/cash equivalents at month/year end:		99 891	48 474	48 730		73 094	75 244			94 073

PART 2 – SUPPORTING DOCUMENTATION

5. DEBTORS' ANALYSIS

Table SC3 is the debtors' ageing report required by the Municipal Budget Reporting Regulation (MBRR).

The age analysis includes all debtor accounts from the billing module. The outstanding debtors for November 2021 are R44,0 million of which 49,02% is older than 90 days. The main reason for this is the 94% and 95% poor payment ratios of August and September 2021, which resulted in an increase of unpaid debtors in October 2021. In October 2021 the payment ratio was 104% and in November 2021 it was 98%, which led to a decrease in outstanding debtors overall. The debtors decreased by R0,8 million when compared to October 2021. It should be noted that debt older than 90 days decreased in November by R0,2 million.

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

Description	NT Code	Budget Year 2021/22										Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total				
R thousands														
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1200	3	0	1	0	0	-	7	347	359	354	-	-	
Trade and Other Receivables from Exchange Transactions - Electricity	1300	7 898	1 763	1 700	1 609	69	86	330	2 858	16 314	4 952	-	-	
Receivables from Non-exchange Transactions - Property Rates	1400	6 809	595	484	292	228	255	1 159	4 059	13 880	5 992	-	-	
Receivables from Exchange Transactions - Waste Water Management	1500	2 255	266	181	150	129	135	760	2 696	6 571	3 869	-	-	
Receivables from Exchange Transactions - Waste Management	1600	1 535	192	132	113	96	90	522	1 764	4 444	2 584	-	-	
Receivables from Exchange Transactions - Property Rental Debtors	1700	62	3	2	6	0	0	5	36	113	47	-	-	
Interest on Arrear Debtor Accounts	1810	26	29	34	27	16	20	205	2 394	2 752	2 662	-	-	
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-	
Other	1900	(1 617)	52	47	34	40	49	215	794	(386)	1 131	-	-	
Total By Income Source	2000	16 972	2 901	2 582	2 231	577	634	3 202	14 948	44 047	21 592	-	-	
2020/21 - totals only														
Debtors Age Analysis By Customer Group														
Organs of State	2200	699	5	5	12	5	7	33	338	1 105	395	-	-	
Commercial	2300	7 246	1 912	1 866	1 600	59	59	191	2 504	15 438	4 413	-	-	
Households	2400	8 473	933	675	572	494	546	2 916	11 728	26 339	16 257	-	-	
Other	2500	553	51	35	47	19	21	62	377	1 164	526	-	-	
Total By Customer Group	2600	16 972	2 901	2 582	2 231	577	634	3 202	14 948	44 047	21 592	-	-	

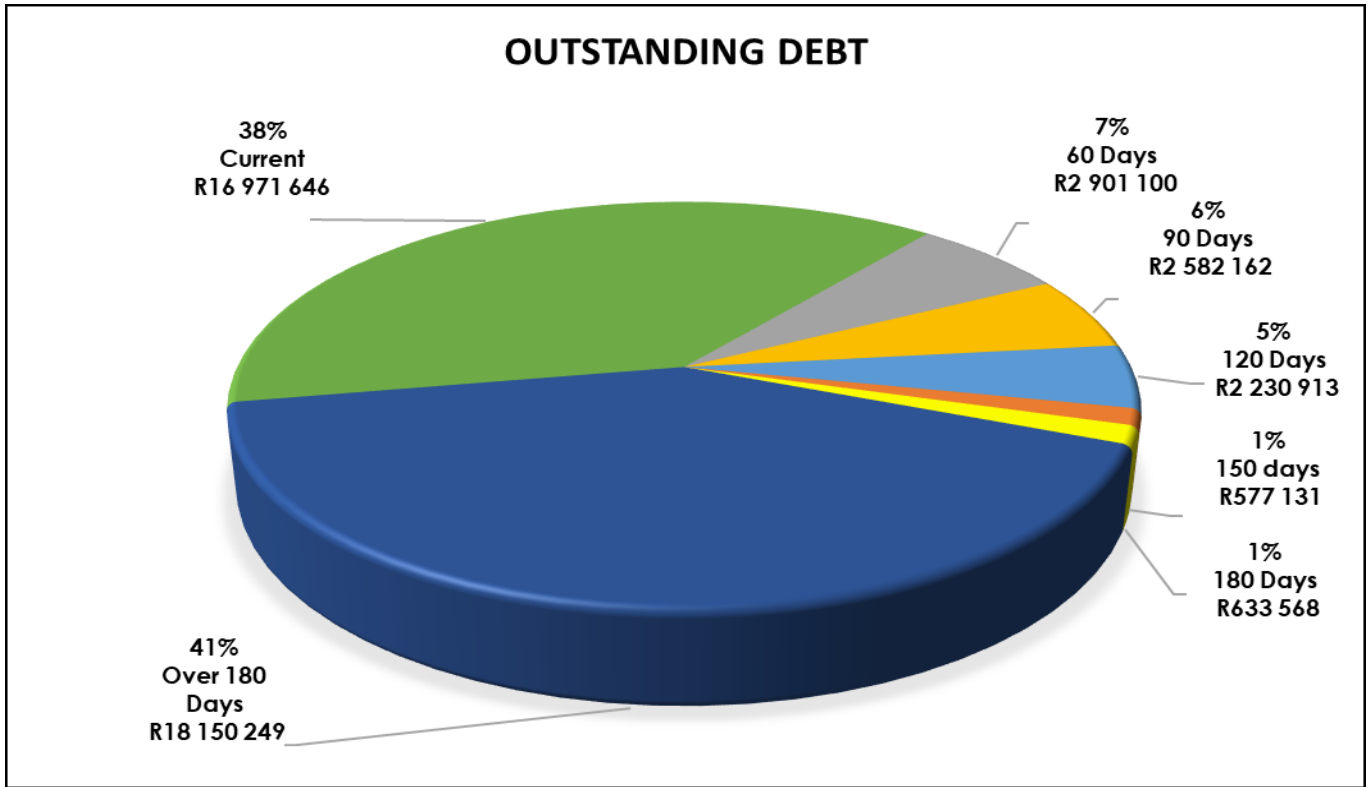


Figure 8 – Outstanding Debtors

6. CREDITORS' ANALYSIS

The outstanding creditors amount to R2,6 million which is within the acceptable norms and is less than 30 days outstanding.

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

Description	NT Code	Budget Year 2021/22									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		
Creditors Age Analysis By Customer Type												
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-	-	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	2 694	-	-	-	-	-	-	-	2 694	-	-
Auditor General	0800	-	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	2 694	-	-	-	-	-	-	-	2 694	-	-

7. INVESTMENT PORTFOLIO ANALYSIS

During the month of November 2021 new investments to the amount of R20,1 million were made. R30,4 million investments were withdrawn during November 2021.

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

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate ^a	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												
R thousands														
Municipality														
Absa Bank		182 Days	182 Days	Y	F	4.08	N/A	N/A	17/12/2021	711	2	-	-	713
Standard Bank		124 Days	124 Days	Y	F	4.425	N/A	N/A	16/08/2021	-	-	-	-	-
Neobank		91 Days	91 Days	Y	F	4.2	N/A	N/A	14/07/2021	-	-	-	-	-
Standard Bank		122 Days	122 Days	Y	F	4.7	N/A	N/A	19/11/2021	15 203	33	(15 236)	-	-
Neobank		91 Days	91 Days	Y	F	4.25	N/A	N/A	19/10/2021	15 127	32	(15 159)	-	-
Absa Bank		Call	Call	Y	V	3.6	N/A	N/A	Unknown	20 206	61	-	-	20 267
Standard Bank		120 Days	120 Days	Y	F	4.9	N/A	N/A	22/03/2022	-	16	-	15 000	15 016
Absa Bank		181 Days	181 Days	Y	F	4.78	N/A	N/A	24/05/2022	-	5	-	5 113	5 118
Municipality sub-total										51 247	149	(30 395)	20 113	41 114
Entities														
														-
														-
														-
														-
														-
Entities sub-total										-	-	-	-	-
TOTAL INVESTMENTS AND INTEREST										51 247	149	(30 395)	20 113	41 114

8. ALLOCATION AND GRANT RECEIPTS AND EXPENDITURE

8.1 Supporting table SC6 – Grant receipts

WC034 Swellendam - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M05 November

Description	Ref	Budget Year 2021/22								
		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:		45 971	43 576	43 576	1 248	19 762	18 157	1 605	8.8%	43 576
Local Government Equitable Share		38 697	35 471	35 471	-	14 780	14 780	0	0.0%	35 471
Expanded public works programme integrated grant for municipalities		1 804	1 682	1 682	756	1 177	701	476	67.9%	1 682
Municipal Infrastructure Grant		2 042	2 150	2 150	-	1 032	896	136	15.2%	2 150
Integrated National Electrification Programme (municipal) grant		261	765	765	426	765	319	446	139.9%	765
Local government financial management grant		1 770	1 720	1 720	-	1 720	717	1 003	140.0%	1 720
Municipal Disaster Relief Grant	3	-	-	-	-	-	-	-	-	-
Water Services Infrastructure Grant		1 397	1 397	1 397	-	92	582	(490)	-84.2%	1 397
Energy Efficiency and Demand Side Management Grant		-	391	391	66	196	163	33	20.2%	391
Provincial Government:		22 704	11 726	11 726	50	4 262	4 886	(624)	-12.8%	11 726
Western Cape Financial Management Capacity Building Grant		300	250	250	-	-	104	(104)	-100.0%	250
Western Cape Financial Management Support Grant		-	-	-	-	-	-	-	-	-
Financial assistance to municipalities for maintenance and construction of transport infrastructure		-	50	50	-	-	21	(21)	-100.0%	50
SETA		325	-	-	50	131	-	131	#DIV/0!	-
Tourism		-	-	-	-	-	-	-	-	-
Maintenance of Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Municipal Electrical Master Plan Grant		-	-	-	-	-	-	-	-	-
Community Library Service Grant		1 099	-	-	-	-	-	-	-	-
Human Settlement Development (Beneficiaries)		14 722	5 100	5 100	-	-	2 125	(2 125)	-100.0%	5 100
Development of Sports and Recreation Facilities		78	39	39	-	39	16	23	139.2%	39
Thusong Services Centre Grant		-	-	-	-	-	-	-	-	-
Library Service Grant		-	-	-	-	-	-	-	-	-
Finance Management		-	-	-	-	-	-	-	-	-
Internship Grant		-	-	-	-	-	-	-	-	-
WESGRO		100	-	-	-	-	-	-	-	-
Municipal Drought Relief Grant		163	-	-	-	-	-	-	-	-
Municipal Replacement Fund		5 817	6 137	6 137	-	4 092	2 557	1 535	60.0%	6 137
Local Government Support Grant		-	-	-	-	-	-	-	-	-
Municipal Library Support Fund Grant	4	-	150	150	-	-	63	(63)	-100.0%	150
Department of Economic Div. and Tourism		100	-	-	-	-	-	-	-	-
District Municipality:		-	90	90	-	90	38	53	140.0%	90
Establishment of Local Safety Forum Grant		-	60	60	-	60	25	35	140.0%	60
Safety Plan Development Grant		-	30	30	-	30	13	18	140.0%	30
Total Operating Transfers and Grants	5	68 675	55 392	55 392	1 298	24 114	23 080	1 034	4.5%	55 392
Capital Transfers and Grants										
National Government:		20 746	27 233	27 233	3 275	11 920	11 347	573	5.0%	27 233
Municipal Infrastructure Grant		9 697	10 212	10 212	-	4 899	4 255	644	15.1%	10 212
Integrated National Electrification Programme (municipal) grant		1 739	5 102	5 102	2 841	5 102	2 126	2 976	140.0%	5 102
Water Services Infrastructure Grant		9 310	9 310	9 310	-	615	3 879	(3 264)	-84.1%	9 310
Energy Efficiency and Demand Side Management Grant		-	2 609	2 609	434	1 304	1 087	217	20.0%	2 609
Provincial Government:		8 938	9 261	9 261	7 616	7 877	3 859	4 018	104.1%	9 261
Human Settlement Development		-	9 000	9 000	7 616	7 616	3 750	3 866	103.1%	9 000
Community Library Service Grant		7 329	-	-	-	-	-	-	-	-
Development of Sports and Recreation Facilities		522	261	261	-	261	109	152	140.1%	261
WESGRO		-	-	-	-	-	-	-	-	-
Maintenance of Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Municipal Drought Relief Grant		1 087	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	5	29 684	36 494	36 494	10 891	19 797	15 206	4 591	30.2%	36 494
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	98 359	91 886	91 886	12 189	43 911	38 286	5 625	14.7%	91 886

8.2 Supporting table SC7 (1) – Grant expenditure

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

Description	Ref	Budget Year 2021/22								
		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:		44 123	43 576	43 576	3 568	17 349	14 525	2 824	19.4%	43 576
Local Government Equitable Share		38 241	35 471	35 471	2 956	14 780	11 824	2 956	25.0%	35 471
Expanded public works programme integrated grant for municipalities		1 804	1 682	1 682	274	839	561	278	49.6%	1 682
Municipal Infrastructure Grant		1 966	2 150	2 150	167	767	717	50	7.0%	2 150
Integrated National Electrification Programme (municipal) grant		261	765	765	-	48	255	(207)	-81.2%	765
Local government financial management grant		1 770	1 720	1 720	32	565	573	(8)	-1.5%	1 720
Municipal Disaster Relief Grant		-	-	-	-	-	-	-	-	-
Water Services Infrastructure Grant		81	1 397	1 397	139	175	466	(291)	-62.4%	1 397
Energy Efficiency and Demand Side Management Grant		-	391	391	-	175	130	45	34.2%	391
Provincial Government:		20 243	11 726	11 726	416	2 125	3 909	(1 784)	-45.6%	11 726
Western Cape Financial Management Capacity Building Grant		-	250	250	-	-	83	(83)	-100.0%	250
Western Cape Financial Management Support Grant		-	-	-	-	-	-	-	-	-
Financial assistance to municipalities for maintenance and construction of transport infrastructure		-	50	50	-	-	17	(17)	-100.0%	50
SETA		31	-	-	-	-	-	-	-	-
Tourism		-	-	-	-	-	-	-	-	-
Maintenance of Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Municipal Electrical Master Plan Grant		-	-	-	-	-	-	-	-	-
Community Library Service Grant		-	-	-	-	-	-	-	-	-
Human Settlement Development (Beneficiaries)		14 722	5 100	5 100	-	-	1 700	(1 700)	-100.0%	5 100
Development of Sports and Recreation Facilities		-	39	39	-	-	13	(13)	-100.0%	39
Thusong Services Centre Grant		-	-	-	-	-	-	-	-	-
Library Service Grant		-	-	-	-	-	-	-	-	-
Finance Management		-	-	-	-	-	-	-	-	-
Internship Grant		-	-	-	-	-	-	-	-	-
WESGRO		100	-	-	-	-	-	-	-	-
Municipal Drought Relief Grant		20	-	-	-	-	-	-	-	-
Municipal Replacement Fund		5 270	6 137	6 137	416	2 125	2 046	79	3.9%	6 137
Local Government Support Grant		-	-	-	-	-	-	-	-	-
Department of Economic Dev and Tourism		100	-	-	-	-	-	-	-	-
Municipal Library Support Fund Grant		-	150	150	-	-	50	(50)	-100.0%	150
District Municipality:		-	90	90	-	-	30	(30)	-100.0%	90
Establishment of Local Safety Forum Grant		-	60	60	-	-	20	(20)	-100.0%	60
Safety Plan Development Grant		-	30	30	-	-	10	(10)	-100.0%	30
Total operating expenditure of Transfers and Grants:		64 366	55 392	55 392	3 984	19 474	18 464	1 010	5.5%	55 392
Capital expenditure of Transfers and Grants										
National Government:		11 703	27 233	27 233	1 711	6 069	9 078	(3 009)	-33.1%	27 233
Municipal Infrastructure Grant		9 423	10 212	10 212	784	3 411	3 404	7	0.2%	10 212
Integrated National Electrification Programme (municipal) grant		1 739	5 102	5 102	-	320	1 701	(1 381)	-81.2%	5 102
Water Services Infrastructure Grant		541	9 310	9 310	927	1 169	3 103	(1 934)	-62.3%	9 310
Energy Efficiency and Demand Side Management Grant		-	2 609	2 609	-	1 169	870	299	34.4%	2 609
Provincial Government:		136	9 261	9 261	7 616	7 616	3 087	4 529	146.7%	9 261
Human Settlement Development		-	9 000	9 000	7 616	7 616	3 000	4 616	153.9%	9 000
Community Library Service Grant		-	-	-	-	-	-	-	-	-
Development of Sports and Recreation Facilities		-	261	261	-	-	87	(87)	-100.0%	261
WESGRO		-	-	-	-	-	-	-	-	-
Maintenance of Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Municipal Replacement Fund		-	-	-	-	-	-	-	-	-
Service Delivery and Capacity Building Grant		-	-	-	-	-	-	-	-	-
Municipal Drought Relief Grant		136	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		11 839	36 494	36 494	9 327	13 685	12 165	1 520	12.5%	36 494
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		76 205	91 886	91 886	13 311	33 159	30 629	2 530	8.3%	91 886

8.3 Supporting information grants

8.3.1 The following grants were received up to November 2021:

Municipal Infrastructure Grant (MIG)

- **Suurbraak WTW Phase 2**

Roll-over – Rollover application of R345 144,51 was approved by National Treasury.

SMT 52/20/21 - The remedial work was completed.

SMT 38/20/21- The installation of the elevated water tank was completed.

SMT 53/20/21 – Rising main, gravity main and ancillary services. The project was completed. The remainder of the work will be done in-house by the municipality.

- **Smitsville Roads (Portion 2)**

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

Portion 2 implemented in the 2021/22 financial year. Site hand over was on 19 November 2021.

Community Library Services Grant

The contractor is on-site and progresses well. The estimated practical completion date is 22 December 2021. A roll-over application for the project's unspent funds was approved by Provincial Treasury.

Integrated National Electrification Programme (INEP)

Upgrading of Railton 11KV Electrical Bulk Infrastructure Phase 5 - Addendum 4 was finalised. The procurement process was concluded. Site hand over on 1 December 2021.

Municipal Drought Relief Grant

The contractor is on-site. The municipality experienced challenges with the contractor in the month of October 2021. The challenges were not concluded by 30 November 2021. The Infrastructure office is busy with remedial work and addressing the performance of the contractor. A roll-over application was approved by Provincial Treasury.

Development of Sport and Recreational Facilities (Construction of 2 Netball Courts)

Contractor is on-site. The planned completion date was 19 November 2021. The project had to be extended in terms of time (without additional costs) due to the continuous rain conditions. The final layers of the netball courts require 5 consecutive dry days, which we did not get to date. The current weather prediction shows that we will not get 5 dry days before 14 December 2021. The construction holiday starts on 15 December 2021, hence the project to be finalised in January 2022, should the weather permit. A roll-over conditionally approved by Provincial Treasury.

Human Settlement Development

The project in respect of the funds received in the 2020/21 financial year is completed.

A roll-over application in respect of the unspent funds (Purchase of land Swellendam Railton Transnet and various ad-hoc projects) as at 30 June 2021 for prior years approved projects was submitted to Provincial Treasury on 15 July 2021 and was conditionally approved.

The majority of the unspent grants is for the Purchase of land Swellendam Railton Transnet. The agreement of the sale of land was signed by both parties on the 11th of August 2021. Transfer of properties will start in due course.

Water Services Infrastructure Grant

• **Swellendam Pressure Management Project**

Commencement of work was on 1 September 2021. The planned completion date is moved to 4 February 2022, to avoid open trenches and delayed services during the builders' holiday in December 2021/January 2022.

The rollover application was approved by National Treasury.

• **Barrydale Bulk Water Infrastructure Phase 2**

The project will be implemented over the 2021/22 and 2022/23 financial years. The consultant is appointed and the Stage 3 - Design development was initiated. This project must be implemented over two financial years and construction needs to be uninterrupted as it will be funded from two separate allocations, one in every year. Therefore, the project needs to commence in the second half of the first year to prevent an interruption in the construction, as the municipality will not be able to bridge the second years funding allocation during the first year.

Establishment of Local Safety Forum Grant

Funds was received for this project and will be spent during the financial year. The municipality is currently busy with the safety plan process. The meeting took place and currently we are going through a procurement process to have the safety plan drawn up.

Safety Plan Development Grant

Funds was received for this project and will be spent during the financial year. The municipality is currently busy with the safety plan process. The meeting took place and currently we are going through a procurement process to have the safety plan drawn up.

Expanded public works programme integrated grant for municipalities (EPWP)

A business plan was submitted for the 2021/22 financial year in terms of targets to be reached by the municipality for work opportunities created.

Local Government Financial Management Grant (FMG)

A business plan was submitted for the 2021/22 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.

Energy Efficiency and Demand Side Management Grant

The grant will be used to acquire energy saving street lights. The electrical department will do the installation of the street lights. The tender for street lights have been done and the supplier was appointed in the 2020/21 financial year. The project is in the implementation stage, as the department electrical and fleet services already purchased their first consignment of lights. Installation have commenced in the main street (Voortrek), starting from the R60/Voortrek street intersection.

Library Service: Replacement funding for most vulnerable B3 municipalities (MRF)

A business plan was submitted to Library Services in terms of expenditure to be funded from this grant.

The municipality has submitted an application for roll-overs for unspent grants as at 30 June 2021, in August 2021 to Provincial Treasury as follows:

- Library Service Replacement funding for most vulnerable B3 municipalities
- Western Cape Financial Management Capacity Building Grant

Approval for this application was received from Provincial Treasury dated 12 November 2021.

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

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

Description	Ref	Budget Year 2021/22				YTD variance %
		Approved Rollover 2020/21	Monthly actual	YearTD actual	YTD variance	
R thousands						
EXPENDITURE						
Operating expenditure of Approved Roll-overs						
National Government:		3 451	-	235	(965)	-28.0%
Local Government Equitable Share		2 091	-	-	(2 091)	-100.0%
Expanded public works programme integrated grant for municipalities		-	-	-	-	-
Municipal Infrastructure Grant		45	-	-	45	100.0%
Integrated National Electrification Programme (municipal) grant		-	-	-	-	-
Local government financial management grant		-	-	-	-	-
Municipal Disaster Relief Grant		-	-	-	-	-
Water Services Infrastructure Grant		1 315	-	235	1 080	82.1%
Energy Efficiency and Demand Side Management Grant		-	-	-	-	-
Provincial Government:		2 603	380	1 097	1 506	57.8%
Western Cape Financial Management Capacity Building Grant		300	-	-	300	100.0%
Western Cape Financial Management Support Grant		-	-	-	-	-
Financial assistance to municipalities for maintenance and construction		-	-	-	-	-
SETA		350	25	126	224	
Tourism		-	-	-	-	-
Maintenance of Water Supply Infrastructure		-	-	-	-	-
Municipal Electrical Master Plan Grant		-	-	-	-	-
Community Library Service Grant		1 339	355	852	487	
Human Settlement Development (Beneficiaries)		276	-	-	276	
Development of Sports and Recreation Facilities		78	-	-	78	
Thusong Services Centre Grant		-	-	-	-	-
Library Service Grant		-	-	-	-	-
Finance Management		-	-	-	-	-
Internship Grant		-	-	-	-	-
WESGRO		-	-	-	-	-
Municipal Drought Relief Grant		143	-	119	24	
Municipal Replacement Fund		117	-	-	117	
Local Government Support Grant		-	-	-	-	-
Municipal Library Support Fund Grant		-	-	-	-	-
District Municipality:		-	-	-	-	-
Establishment of Local Safety Forum Grant		-	-	-	-	-
Safety Plan Development Grant		-	-	-	-	-
Total operating expenditure of Approved Roll-overs		6 054	380	1 332	540	8.9%
Capital expenditure of Approved Roll-overs						
National Government:		9 119	-	1 565	7 254	79.5%
Local Government Equitable Share		50	-	-	50	100.0%
Municipal Infrastructure Grant		300	-	-	-	-
Integrated National Electrification Programme (municipal) grant		-	-	-	-	-
Water Services Infrastructure Grant		8 769	-	1 565	7 204	82.2%
Energy Efficiency and Demand Side Management Grant		-	-	-	-	-
Other capital transfers [insert description]		-	-	-	-	-
Provincial Government:		15 640	2 369	6 472	9 168	58.6%
Human Settlement Development		4 446	-	-	4 446	100.0%
Community Library Service Grant		8 926	2 369	5 679	3 247	
Development of Sports and Recreation Facilities		522	-	-	522	
WESGRO		-	-	-	-	-
Maintenance of Water Supply Infrastructure		-	-	-	-	-
Municipal Replacement Fund		795	-	-	795	
Service Delivery and Capacity Building Grant		-	-	-	-	-
Municipal Drought Relief Grant		951	-	793	158	16.6%
Total capital expenditure of Approved Roll-overs		24 759	2 369	8 037	16 422	66.3%
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS		30 813	2 749	9 369	16 962	55.0%

9. CAPITAL PROGRAMME PERFORMANCE

Supporting table SC12 reconciles with table C5.

WC034 Swellendam - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M05 November

Month	2020/21	Budget Year 2021/22							
	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	26	500	1 287	–		1 287	–		
August	973	1 998	3 159	2 531	2 531	4 446	1 915	43.1%	5%
September	1 111	2 457	3 956	3 877	6 407	8 401	1 994	23.7%	13%
October	219	7 865	16 006	7 357	13 765	24 407	10 643	43.6%	28%
November	906	6 248	9 587	10 007	23 771	33 994	10 223	30.1%	48%
December	3 772	2 390	6 511	–		40 505	–		
January	1 673	904	3 907	–		44 412	–		
February	634	4 477	5 990	–		50 403	–		
March	2 981	4 830	6 343	–		56 745	–		
April	1 745	6 527	6 578	–		63 323	–		
May	1 858	5 180	5 232	–		68 555	–		
June	5 495	6 614	6 665	–		75 220	–		
Total Capital expenditure	21 392	49 990	75 220	23 771					