

SWELLEN DAM MUNICIPALITY



Monthly Budget Statement September 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.

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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 September 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 September 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

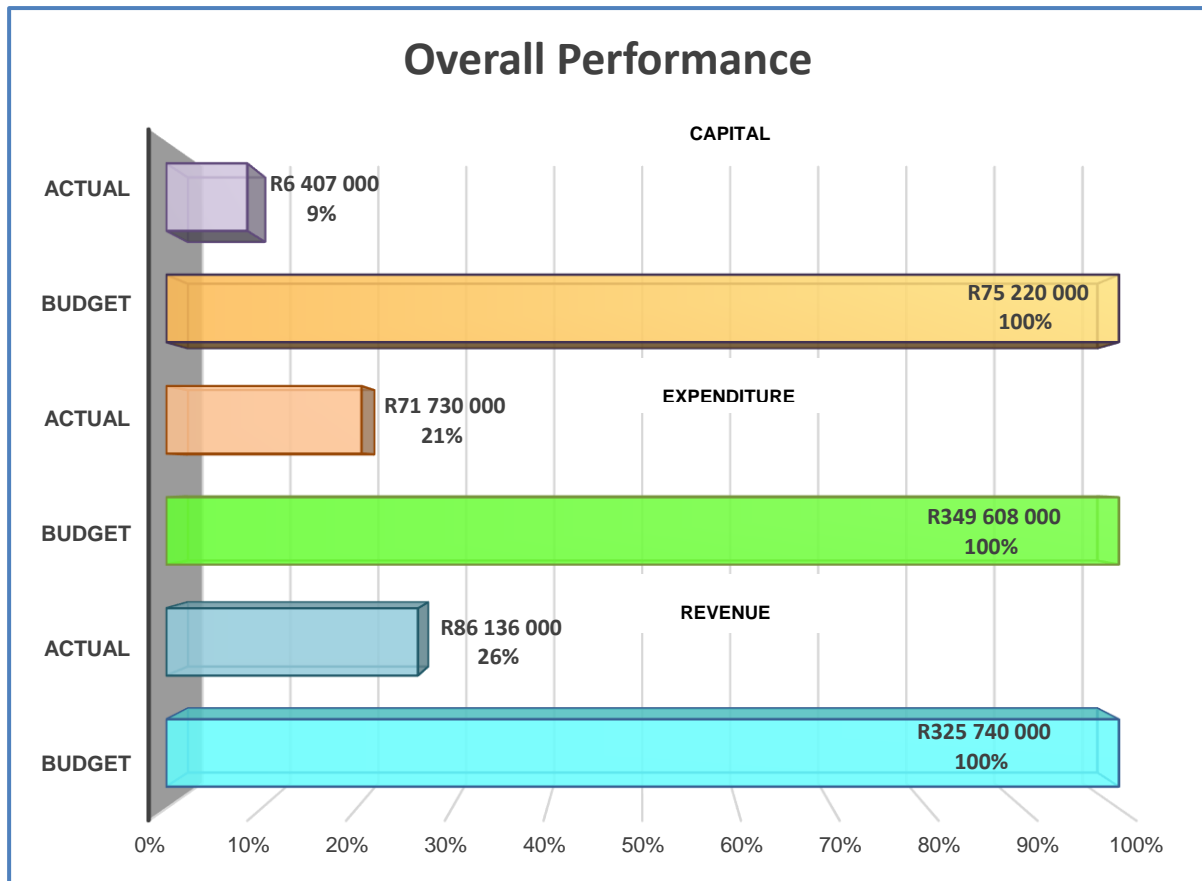
Currently, all the “2020/2021 audited outcomes” columns still reflect the amounts as per the 2020/2021 pre-audited figures up to date. The audit of the financial statements have not been finalised and the “audited outcomes” figures may change. The final figures will only reflect after the audit report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

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	319 636	346 593	49 990
Adjustment Budget	325 740	349 608	75 220
SDBIP Planned YTD	88 909	77 183	8 401
Actual YTD	86 136	71 730	6 407
Percentage of Planned SDBIP	96,88%	92,93%	76,26%
Percentage of Budget	26,4%	20,5%	8,5%



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 September 2021 is R30,9 million. The year-to-date revenue is R86,1 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.

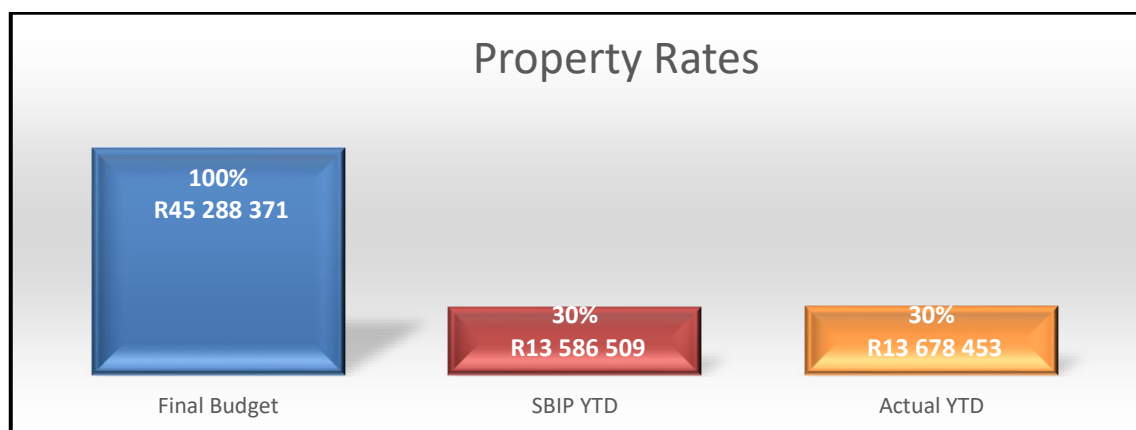


Figure 1 – Property rates

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 30,20% of the budget amount.

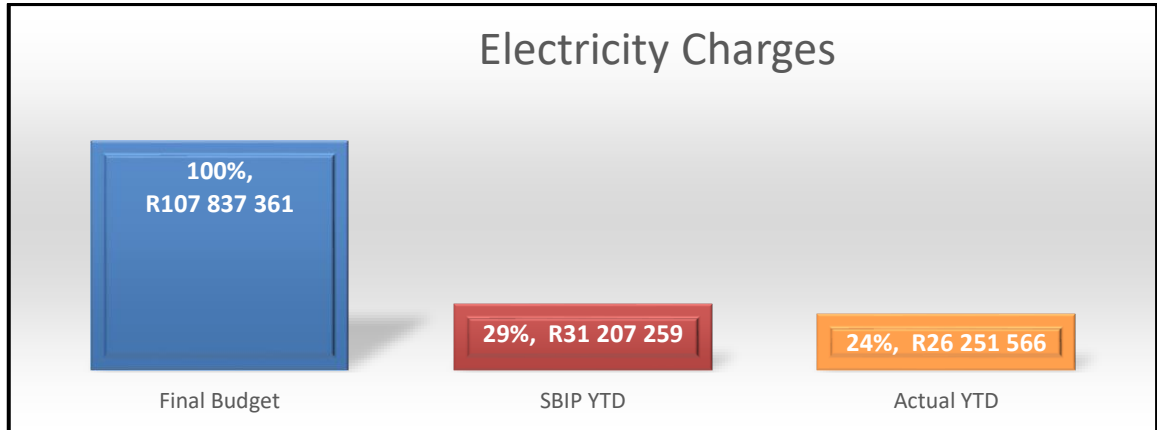


Figure 2 – Electricity service charges

The electricity amount raised as reflected for the actual year to date represents 24,34% of the budget amount.

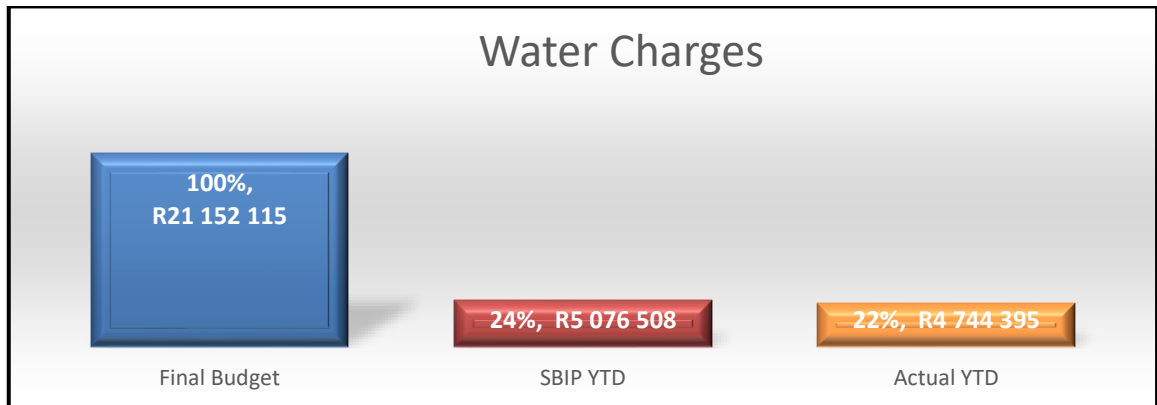


Figure 3 – Water service charges

The water amount raised as reflected for the actual year to date represents 22,43% of the budget amount. We are approaching the summer season and it will have an impact on the water consumption.

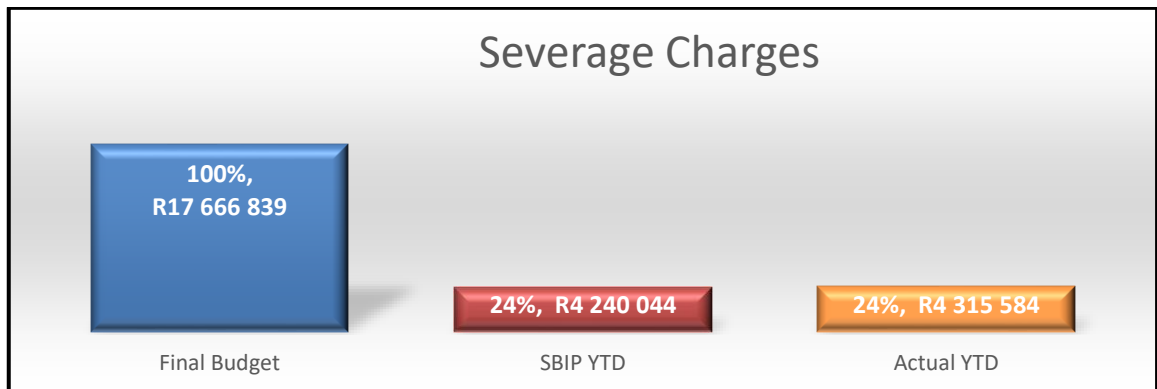


Figure 4 – Sanitation service charges

The sanitation amount raised as reflected for the actual year to date represents 24,43% of the budget amount. The sanitation levies are a very stable stream of revenue.

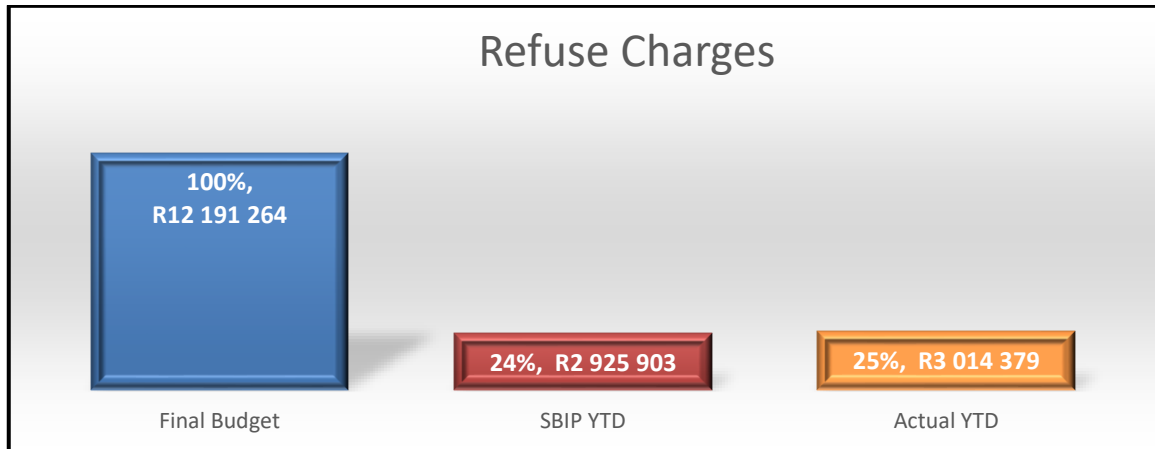


Figure 5 – Refuse removal service charges

The refuse amount raised as reflected for the actual year to date represents 24,73% 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 R37,2 million. The total budget is R349,6 million and the year-to-date budget is R77,2 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 123 492 472.00	R 8 297 773.84	R 25 554 128.78	21%
Remuneration of councillors	R 5 833 148.00	R 380 404.69	R 1 268 821.20	22%
Debt impairment	R 36 345 700.00	R 9 674 253.96	R 9 674 253.96	27%
Depreciation & asset impairment	R 11 195 991.00	R 2 798 997.75	R 2 798 997.75	25%
Finance charges	R 6 596 552.00	R 1 068 221.72	R 1 220 945.98	19%
Bulk purchases	R 84 223 946.00	R 9 876 143.56	R 19 371 778.01	23%
Other materials	R 19 020 470.00	R 685 265.59	R 2 013 567.85	11%
Contracted services	R 31 745 227.00	R 1 979 789.61	R 4 098 945.83	13%
Transfers and subsidies	R 907 323.00	R 109 275.00	R 274 300.00	30%
Other expenditure	R 30 124 664.00	R 2 348 999.52	R 5 454 513.10	18%
Losses	R 122 750.00	R -	R -	0%
Total	R 349 608 243.00	R 37 219 125.24	R 71 730 252.46	21%

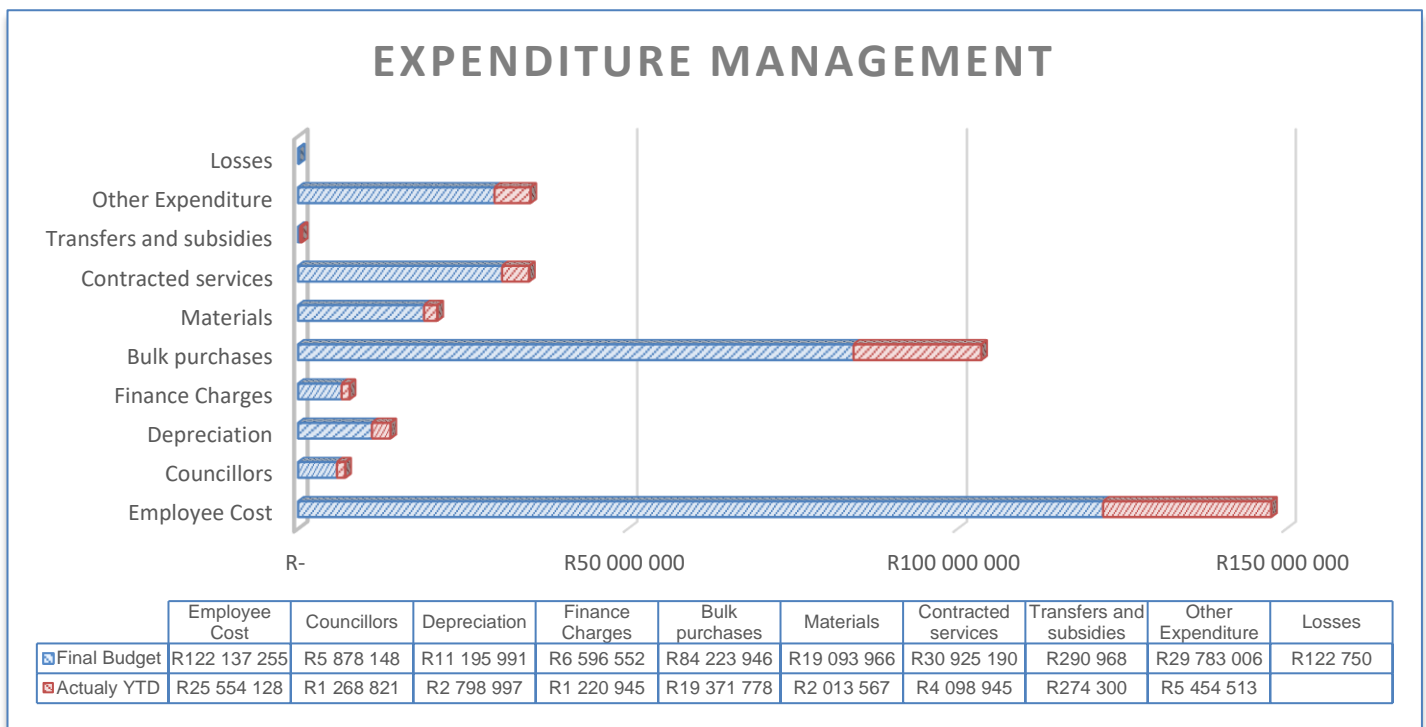


Figure 6 – Expenditure Management

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 R1,4 million of which R1,3 million has been expended and represents 21,8 % of the budget amount. The underspending is due to the movement of council members between different posts. Provision was made in the budgeted amount for an increase in remuneration of councillors, but there was no formal approval up to date.

Finance charges

The budget for finance charges is R6,6 million, whilst the year-to-date budget based on history is R1,6 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 Materials

The budget for other materials is R19,0 million, whilst the year-to-date budget based on history is R3,5 million of which R2,0 million has been expended and represents 10,6% of the budget amount. We are still at the beginning of a new financial year and expenditure will come in line during the year.

Other expenditure

The budget for other expenditure is R30,1 million, whilst the year-to-date budget based on history is R7,9 million of which R5,5 million has been expended and represents 18,1% of the budget amount. We are still at the beginning of a new financial year and expenditure will come in line during the year.

3.4 Operating expenditure by municipal vote

Municipal Manager

The budget for Municipal Manager is R12,4 million of which R2,3 million has been expended and represents 18% of the budget amount.

Corporate services

The budget for Corporate Services is R46,8 million of which R7,7 million has been expended and represents 16% of the budget amount.

Financial services

The budget for Financial Services is R33,0 million of which R7,5 million has been expended and represents 23% of the budget amount.

Engineers services

The budget for Engineers Services is R161,7 million of which R34,4 million has been expended and represents 21% of the budget amount.

Community services

The budget for Community Services is R95,6 million of which R19,9 million has been expended and represents 21% 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 R6,4 million has been expended to date. This represents 9% of the budgeted amount.

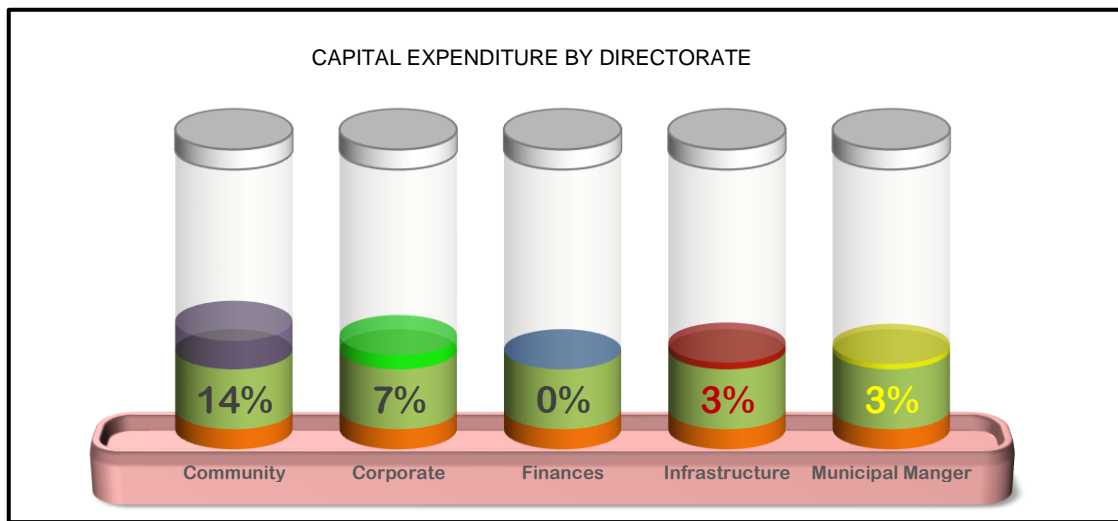


Figure 7 – Capital Expenditure by Directorate

We have capital commitments that amounts up to R10 108 055,06 Measures were implemented to ensure that the capital budget for 2021/2022 will be spent.

Refer to page 27 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 September 2021 amounts to R62,8 million.

Trade and other payables

The trade and other payables amount to R56,7 million.

Breakdown	Prior year Balances	Year to date Balances
Payments received in advance	1 681 889.51	2 116 932.31
Salary control	-	-
Trade payables	25 469 553.66	10 288 318.40
Un-identified deposits	126 964.26	167 329.83
Other payables	1 589 023.20	5 395 720.87
Unspent conditional grants	13 863 146.22	38 715 988.17
Total	42 730 576.85	56 684 289.58

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 consumers or other debtors.

Other payables

The other payables account comprises out of Output VAT received, retentions, accrued interest 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

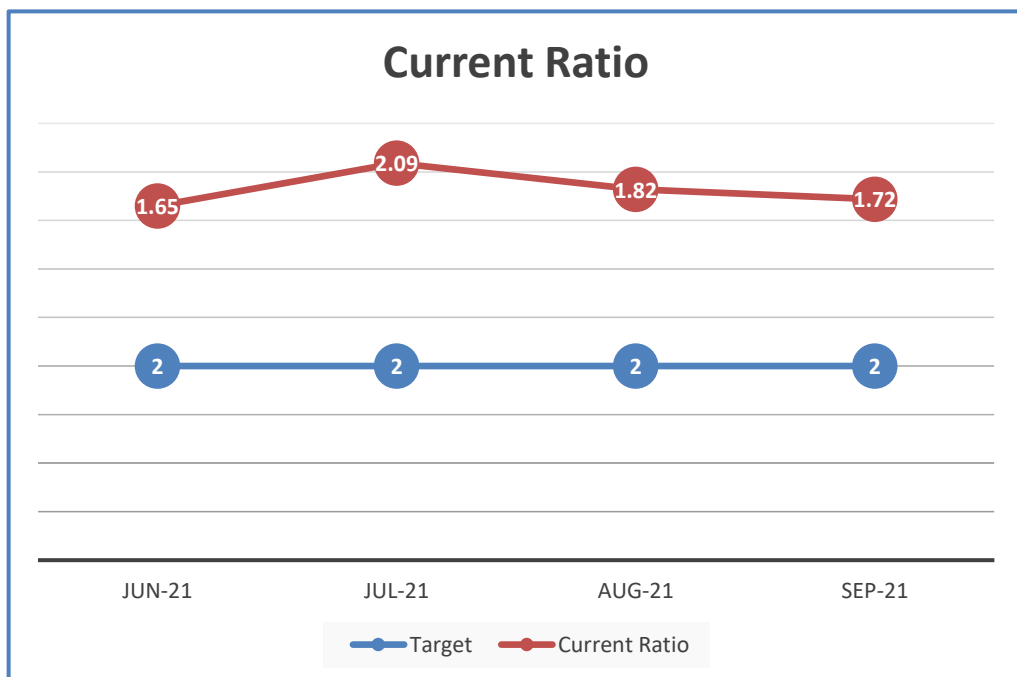
The value of non-current liabilities decreased in the current financial period mainly due to loan repayments. This together with year-end journals which will be processed will ensure that the correct amounts are reflected on the Statement of Financial Position at year-end.

3.6.3 Financial Ratios

Liquidity 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, which is good. The municipality will be able to overcome its short-term debt.

Current ratio	
Total current assets	Total current liabilities
132 167 102	77 014 448
1.72	



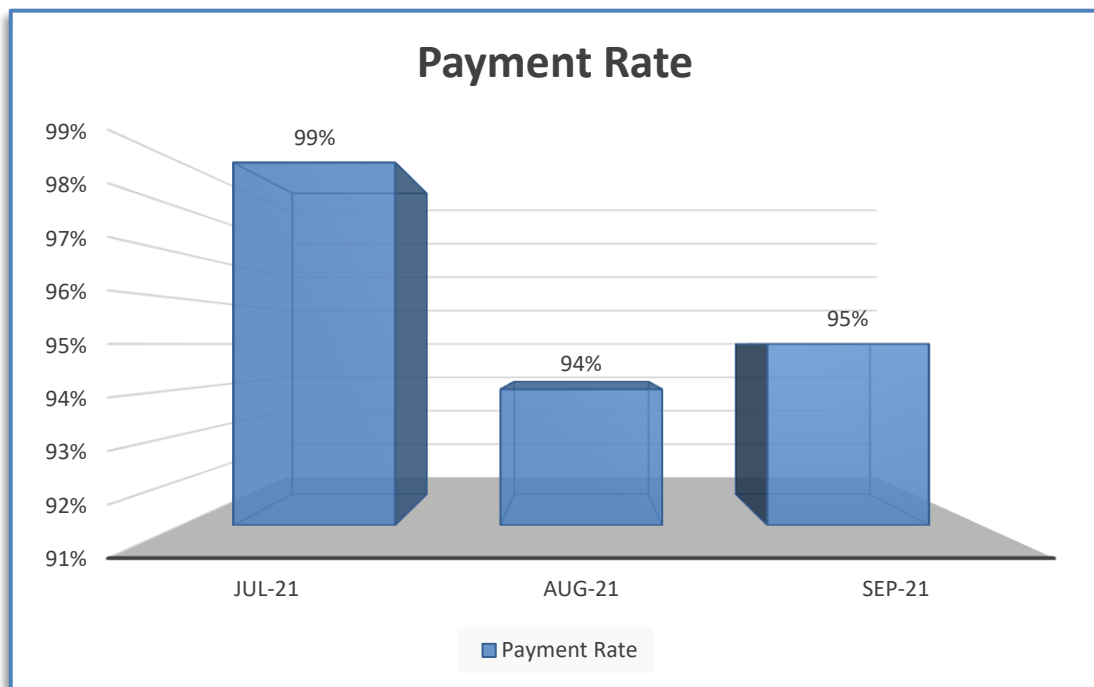
Gearing ratio

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 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 6%, but the municipality must ensure in the future that borrowing should be limited for revenue-generated assets only.

Gearing ratio	
Borrowing	Net Assets
20 134 646	351 157 247
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 September 2021 was billed in August 2021. For September 2021, the payment ratio of receipts was 95,44%. The year-to-date payment ratio is 96,38%. 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 R95,3 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 - M03 September

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	3 496	13 678	13 587	92	1%	45 288
Service charges	140 902	158 848	158 848	12 816	38 326	43 450	(5 124)	-12%	158 848
Investment revenue	3 513	3 922	3 922	334	1 030	863	167	19%	3 922
Transfers and subsidies	49 891	55 392	61 496	1 206	17 897	18 493	(596)	-3%	61 496
Other own revenue	57 518	56 186	56 186	13 064	15 205	12 517	2 688	21%	56 186
Total Revenue (excluding capital transfers and contributions)	294 620	319 636	325 740	30 916	86 136	88 909	(2 773)	-3%	325 740
Employee costs	108 007	122 180	123 492	8 298	25 554	27 305	(1 751)	-6%	123 492
Remuneration of Councillors	5 319	5 878	5 833	380	1 269	1 445	(176)	-12%	5 833
Depreciation & asset impairment	8 635	11 196	11 196	2 799	2 799	2 799	0	0%	11 196
Finance charges	4 771	6 597	6 597	1 068	1 221	1 649	(428)	-26%	6 597
Inventory consumed and bulk purchases	79 136	103 202	103 244	10 561	21 385	24 426	(3 041)	-12%	103 244
Transfers and subsidies	1 193	364	907	109	274	40	234	580%	907
Other expenditure	98 099	97 177	98 338	14 003	19 228	19 518	(291)	-1%	98 338
Total Expenditure	305 159	346 593	349 608	37 219	71 730	77 183	(5 452)	-7%	349 608
Surplus/(Deficit)	(10 539)	(26 957)	(23 868)	(6 303)	14 406	11 726	2 680	23%	(23 868)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	18 396	36 494	61 203	2 623	4 900	2 021	2 878	142%	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	-	4	27	(23)	-85%	114
Surplus/(Deficit) after capital transfers & contributions	8 039	9 650	37 449	(3 680)	19 309	13 775	5 535	40%	37 449
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	8 039	9 650	37 449	(3 680)	19 309	13 775	5 535	40%	37 449
Capital expenditure & funds sources									
Capital expenditure	21 392	49 990	75 220	3 877	6 407	8 401	(1 994)	-24%	75 220
Capital transfers recognised	16 046	36 494	61 253	3 669	6 071	6 836	(765)	-11%	61 253
Borrowing	-	5 500	5 500	136	136	1 000	(864)	-86%	5 500
Internally generated funds	5 346	7 997	8 467	71	200	565	(365)	-65%	8 467
Total sources of capital funds	21 392	49 990	75 220	3 877	6 407	8 401	(1 994)	-24%	75 220
Financial position									
Total current assets	142 695	69 817	70 073		132 167				70 073
Total non current assets	391 287	451 481	476 711		410 742				476 711
Total current liabilities	86 488	53 173	50 859		77 014				50 859
Total non current liabilities	101 845	105 933	105 933		100 937				105 933
Community wealth/Equity	345 648	362 193	389 991		364 958				389 991
Cash flows									
Net cash from (used) operating	33 658	30 552	26 037	(14 548)	(7 380)	7 638	15 018	197%	30 552
Net cash from (used) investing	(20 526)	(48 870)	(74 100)	(3 877)	(6 315)	(12 218)	(5 902)	48%	(48 870)
Net cash from (used) financing	(2 144)	2 609	2 609	(507)	(803)	652	1 455	223%	2 609
Cash/cash equivalents at the month/year end	99 891	48 474	48 730	-	95 284	90 256	(5 028)	-6%	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	16 986	3 016	4 276	887	752	612	5 780	12 262	44 573
Creditors Age Analysis									
Total Creditors	2 373	-	-	-	-	-	-	-	2 373

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

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.

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

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		85 362	89 290	92 426	3 355	28 173	23 262	4 912	21%	92 426
Executive and council		15 942	18 056	20 497	(2 417)	8 715	4 853	3 862	80%	20 497
Finance and administration		69 420	71 234	71 929	5 772	19 458	18 409	1 049	6%	71 929
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		63 035	67 572	84 071	14 473	17 481	15 902	1 579	10%	84 071
Community and social services		8 503	7 071	18 248	2 045	4 128	2 200	1 928	88%	18 248
Sport and recreation		963	1 174	1 774	44	199	279	(80)	-29%	1 774
Public safety		38 839	45 227	45 227	12 384	13 154	11 165	1 989	18%	45 227
Housing		14 730	14 100	18 822	-	-	2 258	(2 258)	-100%	18 822
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		1 604	1 315	1 315	176	386	320	66	21%	1 315
Planning and development		1 592	1 256	1 256	176	386	302	84	28%	1 256
Road transport		12	59	59	-	-	18	(18)	-100%	59
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		163 198	198 067	209 244	15 535	45 000	51 474	(6 475)	-13%	209 244
Energy sources		97 151	121 911	121 911	9 263	27 909	33 527	(5 618)	-17%	121 911
Water management		22 777	35 483	46 661	2 442	6 910	7 807	(897)	-11%	46 661
Waste water management		28 260	24 094	24 094	2 462	6 017	5 843	174	3%	24 094
Waste management		15 010	16 578	16 578	1 368	4 164	4 297	(133)	-3%	16 578
Other	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	313 198	356 244	387 057	33 539	91 040	90 957	82	0%	387 057
Expenditure - Functional										
Governance and administration		86 973	97 243	97 998	7 706	18 346	21 974	(3 629)	-17%	97 998
Executive and council		28 138	32 368	32 773	2 271	4 733	7 479	(2 745)	-37%	32 773
Finance and administration		57 048	62 855	63 205	5 277	13 164	14 060	(896)	-6%	63 205
Internal audit		1 786	2 020	2 020	158	449	436	12	3%	2 020
Community and public safety		70 512	67 760	70 019	12 117	16 077	13 967	2 110	15%	70 019
Community and social services		6 766	8 691	8 918	589	1 553	1 805	(252)	-14%	8 918
Sport and recreation		10 144	12 235	12 235	861	2 287	2 662	(375)	-14%	12 235
Public safety		35 885	39 299	40 311	10 377	11 397	8 325	3 072	37%	40 311
Housing		17 362	7 510	8 284	258	749	1 150	(401)	-35%	8 284
Health		355	25	271	31	91	25	66	259%	271
Economic and environmental services		21 132	23 743	23 743	2 020	4 548	4 826	(278)	-6%	23 743
Planning and development		4 784	5 825	5 825	411	1 238	1 235	3	0%	5 825
Road transport		16 347	17 918	17 918	1 609	3 310	3 591	(281)	-8%	17 918
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		125 517	156 837	156 837	15 377	32 730	36 142	(3 412)	-9%	156 837
Energy sources		84 746	100 620	100 620	11 160	22 712	24 834	(2 122)	-9%	100 620
Water management		14 564	18 516	18 516	1 396	3 155	3 686	(531)	-14%	18 516
Waste water management		16 155	19 003	19 003	1 679	4 213	4 050	163	4%	19 003
Waste management		10 053	18 698	18 698	1 142	2 650	3 572	(922)	-26%	18 698
Other		1 025	1 010	1 010	-	30	273	(243)	-89%	1 010
Total Expenditure - Functional	3	305 159	346 593	349 608	37 219	71 730	77 183	(5 452)	-7%	349 608
Surplus/ (Deficit) for the year		8 039	9 650	37 449	(3 680)	19 309	13 775	5 535	40%	37 449

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) - M03 September

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	-	-	176	(176)	-100.0%	550
Vote 2 - Corporate Services		17 152	19 189	21 679	(2 206)	9 194	4 987	4 207	84.4%	21 679
Vote 3 - Financial Services		53 100	56 903	56 903	4 553	16 977	16 812	165	1.0%	56 903
Vote 4 - Engineers Services		164 139	195 696	207 218	15 349	43 220	48 771	(5 551)	-11.4%	207 218
Vote 5 - Community Services		38 438	38 044	53 944	3 391	8 240	8 826	(586)	-6.6%	53 944
Vote 6 - Community Services Continued		39 572	46 162	46 762	12 452	13 409	11 386	2 023	17.8%	46 762
Total Revenue by Vote	2	313 198	356 244	387 057	33 539	91 040	90 957	82	0.1%	387 057
Expenditure by Vote	1									
Vote 1 - Municipal Manager		10 875	10 055	12 444	783	2 298	2 246	52	2.3%	12 444
Vote 2 - Corporate Services		39 745	46 487	46 837	3 319	7 655	10 565	(2 910)	-27.5%	46 837
Vote 3 - Financial Services		32 368	33 016	33 016	3 167	7 506	7 297	209	2.9%	33 016
Vote 4 - Engineers Services		136 135	161 663	161 663	16 196	34 391	37 802	(3 411)	-9.0%	161 663
Vote 5 - Community Services		50 304	54 700	54 976	3 359	8 592	10 686	(2 094)	-19.6%	54 976
Vote 6 - Community Services Continued		35 733	40 672	40 672	10 396	11 289	8 587	2 701	31.5%	40 672
Total Expenditure by Vote	2	305 159	346 593	349 608	37 219	71 730	77 183	(5 452)	-7.1%	349 608
Surplus/ (Deficit) for the year	2	8 039	9 650	37 449	(3 680)	19 309	13 775	5 535	40.2%	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) - M03 September

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	3 496	13 678	13 587	92	1%	45 288
Service charges - electricity revenue		89 078	107 837	107 837	8 709	26 252	31 207	(4 956)	-16%	107 837
Service charges - w water revenue		18 810	21 152	21 152	1 615	4 744	5 077	(332)	-7%	21 152
Service charges - sanitation revenue		22 035	17 667	17 667	1 481	4 316	4 240	76	2%	17 667
Service charges - refuse revenue		10 978	12 191	12 191	1 012	3 014	2 926	88	3%	12 191
Rental of facilities and equipment		798	702	702	70	265	168	97	58%	702
Interest earned - external investments		3 513	3 922	3 922	334	1 030	863	167	19%	3 922
Interest earned - outstanding debtors		1 294	1 482	1 482	265	769	358	412	115%	1 482
Dividends received		1	0	0	-	-	0	(0)	-100%	0
Fines, penalties and forfeits		35 280	41 100	41 100	11 673	11 679	10 275	1 404	14%	41 100
Licences and permits		1 248	1 357	1 357	429	867	312	555	178%	1 357
Agency services		2 470	2 924	2 924	291	630	614	16	3%	2 924
Transfers and subsidies		52 240	55 392	61 496	1 206	17 897	18 493	(596)	-3%	61 496
Other revenue		15 904	3 288	3 288	337	902	789	113	14%	3 288
Gains		524	5 333	5 333	-	92	0	92	36848%	5 333
Total Revenue (excluding capital transfers and contributions)		296 970	319 636	325 740	30 916	86 136	88 909	(2 773)	-3%	325 740
Expenditure By Type										
Employee related costs		108 007	122 180	123 492	8 298	25 554	27 305	(1 751)	-6%	123 492
Remuneration of councillors		5 319	5 878	5 833	380	1 269	1 445	(176)	-12%	5 833
Debt impairment		35 961	36 346	36 346	9 674	9 674	7 633	2 042	27%	36 346
Depreciation & asset impairment		8 635	11 196	11 196	2 799	2 799	2 799	0	0%	11 196
Finance charges		4 771	6 597	6 597	1 068	1 221	1 649	(428)	-26%	6 597
Bulk purchases - electricity		68 852	84 224	84 224	9 876	19 372	20 974	(1 603)	-8%	84 224
Inventory consumed		10 284	18 978	19 020	685	2 014	3 452	(1 438)	-42%	19 020
Contracted services		34 577	30 925	31 745	1 980	4 099	3 898	201	5%	31 745
Transfers and subsidies		1 193	364	907	109	274	40	234	580%	907
Other expenditure		25 526	29 783	30 125	2 349	5 455	7 988	(2 533)	-32%	30 125
Losses		2 035	123	123	-	-	-	-	-	123
Total Expenditure		305 159	346 593	349 608	37 219	71 730	77 183	(5 452)	-7%	349 608
Surplus/(Deficit)										
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		16 046	36 494	61 203	2 623	4 900	2 021	2 878	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	-	4	27	(23)	(0)	114
Transfers and subsidies - capital (in-kind - all)		14	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		8 039	9 650	37 449	(3 680)	19 309	13 775			37 449
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		8 039	9 650	37 449	(3 680)	19 309	13 775			37 449
Attributable to minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		8 039	9 650	37 449	(3 680)	19 309	13 775			37 449
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		8 039	9 650	37 449	(3 680)	19 309	13 775			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) - M03 September

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	3	3	73	(69)	-96%	110
Vote 2 - Corporate Services		53	208	208	7	7	38	(31)	-81%	208
Vote 3 - Financial Services		1 133	1 420	1 420	-	-	100	(100)	-100%	1 420
Vote 4 - Engineers Services		16 932	46 406	56 896	2 552	4 035	5 274	(1 239)	-24%	56 896
Vote 5 - Community Services		3 153	1 195	15 362	1 314	2 362	2 655	(293)	-11%	15 362
Vote 6 - Community Services Continued		62	701	1 223	-	-	261	(261)	-100%	1 223
Total Capital single-year expenditure	4	21 392	49 990	75 220	3 877	6 407	8 401	(1 994)	-24%	75 220
Total Capital Expenditure		21 392	49 990	75 220	3 877	6 407	8 401	(1 994)	-24%	75 220
Capital Expenditure - Functional Classification										
Governance and administration		1 201	1 724	1 724	7	7	204	(197)	-96%	1 724
Executive and council		15	60	60	-	-	60	(60)	-100%	60
Finance and administration		1 186	1 664	1 664	7	7	144	(137)	-95%	1 664
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		3 259	1 895	16 635	1 317	2 365	2 929	(563)	-19%	16 635
Community and social services		2 093	945	10 666	1 314	2 362	2 525	(163)	-6%	10 666
Sport and recreation		1 122	511	1 033	-	-	391	(391)	-100%	1 033
Public safety		-	440	440	-	-	-	-	-	440
Housing		-	-	4 446	-	-	-	-	-	4 446
Health		44	-	50	3	3	12	(9)	-75%	50
Economic and environmental services		7 056	11 888	12 358	61	61	297	(236)	-79%	12 358
Planning and development		-	40	40	-	-	-	-	-	40
Road transport		7 056	11 848	12 318	61	61	297	(236)	-79%	12 318
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		9 876	34 483	44 503	2 491	3 974	4 972	(998)	-20%	44 503
Energy sources		1 746	9 487	9 487	1 169	1 169	530	639	120%	9 487
Water management		7 930	21 063	31 083	1 322	2 805	4 429	(1 624)	-37%	31 083
Waste water management		200	3 933	3 933	-	-	13	(13)	-100%	3 933
Waste management		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	21 392	49 990	75 220	3 877	6 407	8 401	(1 994)	-24%	75 220
Funded by:										
National Government		13 874	27 233	36 352	2 194	3 048	3 450	(402)	-12%	36 352
Provincial Government		2 172	9 261	24 901	1 475	3 023	3 386	(363)	-11%	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	3 669	6 071	6 836	(765)	-11%	61 253
Borrowing	6	-	5 500	5 500	136	136	1 000	(864)	-86%	5 500
Internally generated funds		5 346	7 997	8 467	71	200	565	(365)	-65%	8 467
Total Capital Funding		21 392	49 990	75 220	3 877	6 407	8 401	(1 994)	-24%	75 220

4.1.6 Table C6: Monthly Budget Statement – Financial Position

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

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	60 012	48 730
Call investment deposits		30 946	-	-	35 272	-
Consumer debtors		17 807	9 451	9 451	6 716	9 451
Other debtors		9 851	8 146	8 146	25 612	8 146
Current portion of long-term receivables		43	-	-	43	-
Inventory		5 212	3 745	3 745	4 512	3 745
Total current assets		142 695	69 817	70 073	132 167	70 073
Non-current Assets						
Long-term receivables		278	182	182	278	182
Investments		-	701	701	15 847	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	382 079	462 102
Biological		-	-	-	-	-
Intangible		741	366	366	719	366
Other non-current assets		171	195	195	171	195
Total non current assets		391 287	451 481	476 711	410 742	476 711
TOTAL ASSETS		533 982	521 298	546 783	542 909	546 783
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Borrowing		3 743	3 614	3 614	3 743	3 614
Consumer deposits		3 187	3 195	3 195	3 292	3 195
Trade and other payables		66 262	27 217	24 903	56 684	24 903
Provisions		13 296	19 146	19 146	13 295	19 146
Total current liabilities		86 488	53 173	50 859	77 014	50 859
Non-current Liabilities						
Borrowing		21 043	23 560	23 560	20 135	23 560
Provisions		80 803	82 373	82 373	80 803	82 373
Total non current liabilities		101 845	105 933	105 933	100 937	105 933
TOTAL LIABILITIES		188 333	159 105	156 792	177 952	156 792
NET ASSETS	2	345 648	362 193	389 991	364 958	389 991
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		331 648	350 193	377 991	351 157	377 991
Reserves and Funds		14 000	12 000	12 000	13 800	12 000
TOTAL COMMUNITY WEALTH/EQUITY	2	345 648	362 193	389 991	364 958	389 991

4.1.7 Table C7: Monthly Budget Statement - Cash Flow

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

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	3 542	10 726	11 096	(369)	-3%	44 383
Service charges		119 398	155 671	155 671	11 007	33 335	38 918	(5 583)	-14%	155 671
Other revenue		14 357	18 622	18 622	1 739	4 387	4 655	(269)	-6%	18 622
Transfers and Subsidies - Operational		68 675	55 392	55 392	765	20 770	13 848	6 922	50%	55 392
Transfers and Subsidies - Capital		29 684	36 607	36 607	3 709	8 906	9 152	(246)	-3%	36 607
Interest		4 801	5 404	5 404	599	1 799	1 351	448	33%	5 404
Dividends		-	0	0	-	-	0	(0)	-100%	0
Payments										
Suppliers and employees		(237 610)	(281 784)	(285 755)	(34 732)	(85 808)	(70 446)	15 362	-22%	(281 784)
Finance charges		(2 982)	(3 379)	(3 379)	(1 068)	(1 221)	(845)	376	-45%	(3 379)
Transfers and Grants		(1 085)	(364)	(907)	(109)	(274)	(91)	183	-201%	(364)
NET CASH FROM/(USED) OPERATING ACTIVITIES		33 658	30 552	26 037	(14 548)	(7 380)	7 638	15 018	197%	30 552
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		681	1 120	1 120	-	92	280	(188)	-67%	1 120
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-
Payments										
Capital assets		(21 206)	(49 990)	(75 220)	(3 877)	(6 407)	(12 498)	(6 090)	49%	(49 990)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(20 526)	(48 870)	(74 100)	(3 877)	(6 315)	(12 218)	(5 902)	48%	(48 870)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	5 500	5 500	-	-	1 375	(1 375)	-100%	5 500
Increase (decrease) in consumer deposits		432	230	230	43	105	58	47	82%	230
Payments										
Repayment of borrowing		(2 576)	(3 121)	(3 121)	(550)	(908)	(780)	128	-16%	(3 121)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(2 144)	2 609	2 609	(507)	(803)	652	1 455	223%	2 609
NET INCREASE/ (DECREASE) IN CASH HELD		10 989	(15 709)	(45 453)	(18 932)	(14 498)	(3 927)			(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		95 284	90 256			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 September 2021 are R44,6 million of which 45,53% is older than 90 days. The debtors decreased by R 0,1 million when compared to August 2021. The main reason for this is the majority of the property rates which was billed in advance annually in July was paid in August and September. It should be noted that debt older than 90 days increased in September by R0,1 million.

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

Description	NT Code	Budget Year 2021/22									Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.to 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	0	-	2	0	9	359	374	370	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	8 480	1 694	1 404	113	97	57	2 254	996	15 095	3 518	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	6 199	835	574	375	274	259	1 447	3 785	13 747	6 140	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	2 214	243	188	184	173	137	865	2 559	6 563	3 918	-	-
Receivables from Exchange Transactions - Waste Management	1600	1 576	171	137	117	117	100	602	1 648	4 468	2 584	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	32	8	2	0	3	0	4	35	84	42	-	-
Interest on Arrear Debtor Accounts	1810	23	21	165	38	38	23	360	2 152	2 820	2 611	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	(1 540)	43	1 807	59	48	36	239	729	1 421	1 111	-	-
Total By Income Source	2000	16 986	3 016	4 276	887	752	612	5 780	12 262	44 573	20 294	-	-
2020/21 - totals only													
Debtors Age Analysis By Customer Group													
Organs of State	2200	635	39	22	25	13	12	41	141	927	232	-	-
Commercial	2300	6 576	1 976	3 516	91	75	52	2 421	513	15 220	3 152	-	-
Households	2400	7 218	834	645	669	609	499	3 140	10 883	24 497	15 800	-	-
Other	2500	2 558	168	93	102	56	49	178	725	3 929	1 110	-	-
Total By Customer Group	2600	16 986	3 016	4 276	887	752	612	5 780	12 262	44 573	20 294	-	-

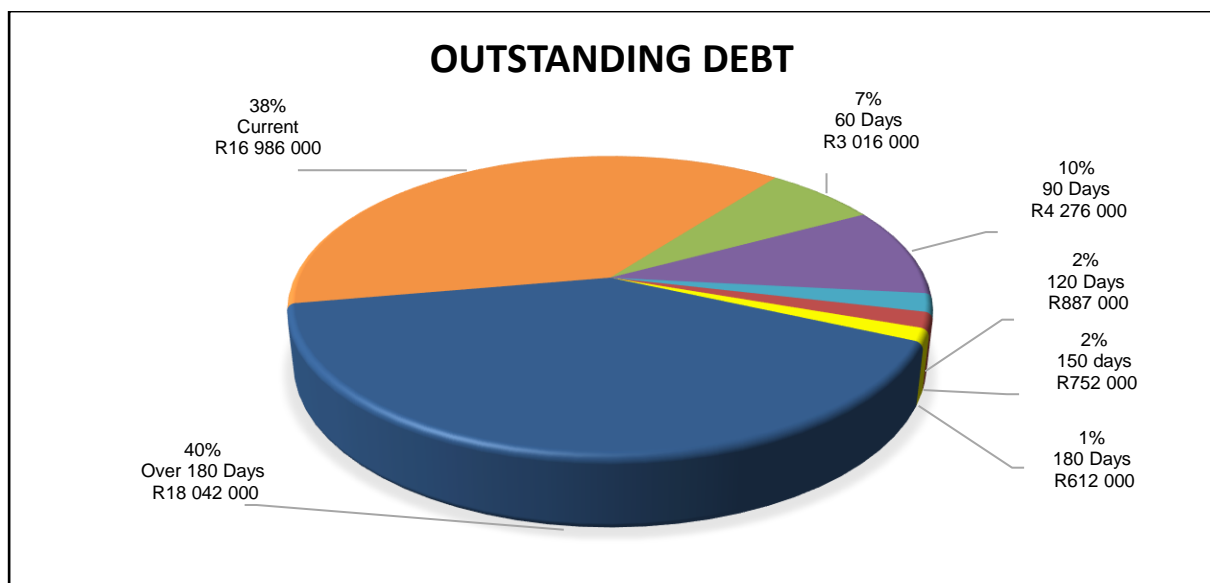


Figure 8 – Outstanding Debtors

6. CREDITORS' ANALYSIS

The outstanding creditors amount to R2,3 million which is within the acceptable norms and is less than 30 days outstanding.

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

Description	NT Code	Budget Year 2021/22									Total
		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		
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	632	-	-	-	-	-	-	-	-	632
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	1 741	-	-	-	-	-	-	-	-	1 741
Auditor General	0800	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	2 373	-	-	-	-	-	-	-	-	2 373

7. INVESTMENT PORTFOLIO ANALYSIS

In September 2021 there were no new investments made. The majority of investments are invested over the short term to ensure sufficient cash resources for the expenditure outlay towards financial year-end.

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

Investments by maturity Name of institution & investment ID	Ref	Period of Investment Yrs/Months	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
Municipality														
Absa Bank		182 Days	182 Days	Y	F	4.08	N/A	N/A	17/12/2021	706	2	-	-	708
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	15 081	58	-	-	15 139
Neobank		91 Days	91 Days	Y	F	4.25	N/A	N/A	19/10/2021	15 075	52	-	-	15 127
Absa Bank		Call	Call	Y	V	3.6	N/A	N/A	Unknown	20 085	59	-	-	20 144
Municipality sub-total										50 947	171	-	-	51 118
Entities														
Entities sub-total										-	-	-	-	-
TOTAL INVESTMENTS AND INTEREST	2									50 947	171	-	-	51 118

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	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										
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		45 971	43 576	43 576	726	18 514	10 894	7 620	69.9%	43 576
Local Government Equitable Share		38 697	35 471	35 471	-	14 780	8 868	5 912	66.7%	35 471
Expanded public works programme integrated grant for municipalities		1 804	1 682	1 682	-	421	421	1	0.1%	1 682
Municipal Infrastructure Grant		2 042	2 150	2 150	726	1 032	537	495	92.0%	2 150
Integrated National Electrification Programme (municipal) grant		261	765	765	-	339	191	148	77.2%	765
Local government financial management grant		1 770	1 720	1 720	-	1 720	430	1 290	300.0%	1 720
Municipal Disaster Relief Grant	3	-	-	-	-	-	-	-	-	-
Water Services Infrastructure Grant		1 397	1 397	1 397	-	92	349	(257)	-73.6%	1 397
Energy Efficiency and Demand Side Management Grant		-	391	391	-	130	98	32	32.9%	391
Provincial Government:		22 704	11 726	11 726	39	2 166	2 932	(766)	-26.1%	11 726
Western Cape Financial Management Capacity Building Grant		300	250	250	-	-	63	(63)	-100.0%	250
Western Cape Financial Management Support Grant		-	-	-	-	-	-	-	-	-
Financial assistance to municipalities for maintenance and construction of transport infrastructure		-	50	50	-	-	13	(13)	-100.0%	50
SETA		325	-	-	-	81	-	81	#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	-	-	1 275	(1 275)	-100.0%	5 100
Development of Sports and Recreation Facilities		78	39	39	39	39	10	29	298.7%	39
Thusing 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	-	2 046	1 534	512	33.4%	6 137
Local Government Support Grant		-	-	-	-	-	-	-	-	-
Municipal Library Support Fund Grant	4	-	150	150	-	-	38	(38)	-100.0%	150
Department of Economic Div. and Tourism		100	-	-	-	-	-	-	-	-
District Municipality:		-	90	90	-	90	23	68	300.0%	90
Establishment of Local Safety Forum Grant		-	60	60	-	60	15	45	300.0%	60
Safety Plan Development Grant		-	30	30	-	30	8	23	300.0%	30
Total Operating Transfers and Grants	5	68 675	55 392	55 392	765	20 770	13 848	6 922	50.0%	55 392
Capital Transfers and Grants										
National Government:		20 746	27 233	27 233	3 448	8 645	6 808	1 837	27.0%	27 233
Municipal Infrastructure Grant		9 697	10 212	10 212	3 448	4 899	2 553	2 346	91.9%	10 212
Integrated National Electrification Programme (municipal) grant		1 739	5 102	5 102	-	2 261	1 275	986	77.3%	5 102
Water Services Infrastructure Grant		9 310	9 310	9 310	-	615	2 328	(1 713)	-73.6%	9 310
Energy Efficiency and Demand Side Management Grant		-	2 609	2 609	-	870	652	218	33.4%	2 609
Provincial Government:		8 938	9 261	9 261	261	261	2 315	(2 054)	-88.7%	9 261
Human Settlement Development		-	9 000	9 000	-	-	2 250	(2 250)	-100.0%	9 000
Community Library Service Grant		7 329	-	-	-	-	-	-	-	-
Development of Sports and Recreation Facilities		522	261	261	261	261	65	196	300.2%	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	3 709	8 906	9 123	(217)	-2.4%	36 494
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	98 359	91 886	91 886	4 474	29 676	22 972	6 705	29.2%	91 886

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	Budget Year 2021/22							YTD variance	YTD variance %	Full Year Forecast
		2020/21 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget				
R thousands											
EXPENDITURE											
Operating expenditure of Transfers and Grants											
National Government:		44 123	43 576	43 576	3 440	10 196	10 894	(698)	-6.4%	43 576	
Local Government Equitable Share		38 241	35 471	35 471	2 956	8 868	8 868	0	0.0%	35 471	
Expanded public works programme integrated grant for municipalities		1 804	1 682	1 682	152	400	421	(21)	-4.9%	1 682	
Municipal Infrastructure Grant		1 966	2 150	2 150	179	391	537	(146)	-27.3%	2 150	
Integrated National Electrification Programme (municipal) grant		261	765	765	-	-	191	(191)	-100.0%	765	
Local government financial management grant		1 770	1 720	1 720	127	492	430	62	14.4%	1 720	
Municipal Disaster Relief Grant		-	-	-	-	-	-	-	-	-	
Water Services Infrastructure Grant		81	1 397	1 397	26	45	349	(304)	-87.1%	1 397	
Energy Efficiency and Demand Side Management Grant		-	391	391	-	-	98	(98)	-100.0%	391	
Provincial Government:		20 243	11 726	11 726	457	1 260	2 932	(1 672)	-57.0%	11 726	
Western Cape Financial Management Capacity Building Grant		-	250	250	-	-	63	(63)	-100.0%	250	
Western Cape Financial Management Support Grant		-	-	-	-	-	-	-	-	-	
Financial assistance to municipalities for maintenance and construction of transport infrastructure		-	50	50	-	-	13	(13)	-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	-	-	1 275	(1 275)	-100.0%	5 100	
Development of Sports and Recreation Facilities		-	39	39	-	-	10	(10)	-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	457	1 260	1 534	(274)	-17.9%	6 137	
Local Government Support Grant		-	-	-	-	-	-	-	-	-	
Department of Economic Div and Tourism		100	-	-	-	-	-	-	-	-	
Municipal Library Support Fund Grant		-	150	150	-	-	38	(38)	-100.0%	150	
District Municipality:		-	90	90	-	-	23	(23)	-100.0%	90	
Establishment of Local Safety Forum Grant		-	60	60	-	-	15	(15)	-100.0%	60	
Safety Plan Development Grant		-	30	30	-	-	8	(8)	-100.0%	30	
Total operating expenditure of Transfers and Grants:		64 366	55 392	55 392	3 897	11 456	13 848	(2 392)	-17.3%	55 392	
Capital expenditure of Transfers and Grants											
National Government:		11 703	27 233	27 233	1 023	1 876	6 808	(4 932)	-72.4%	27 233	
Municipal Infrastructure Grant		9 423	10 212	10 212	849	1 577	2 553	(976)	-38.2%	10 212	
Integrated National Electrification Programme (municipal) grant		1 739	5 102	5 102	-	-	1 275	(1 275)	-100.0%	5 102	
Water Services Infrastructure Grant		541	9 310	9 310	174	299	2 328	(2 029)	-87.2%	9 310	
Energy Efficiency and Demand Side Management Grant		-	2 609	2 609	-	-	652	(652)	-100.0%	2 609	
Provincial Government:		136	9 261	9 261	-	-	2 315	(2 315)	-100.0%	9 261	
Human Settlement Development		-	9 000	9 000	-	-	2 250	(2 250)	-100.0%	9 000	
Community Library Service Grant		-	-	-	-	-	-	-	-	-	
Development of Sports and Recreation Facilities		-	261	261	-	-	65	(65)	-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	1 023	1 876	9 123	(7 247)	-79.4%	36 494	
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		76 205	91 886	91 886	4 920	13 332	22 971	(9 639)	-42.0%	91 886	

8.3 Supporting information grants

8.3.1 The following grants were received up to September 2021:

Municipal Infrastructure Grant (MIG)

- **Suurbraak WTW Phase 2**

Roll-over - Application was done for R345 144,51 in August 2021 to 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 contractor is on-site and progresses well.

- **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 to be implemented in the 2021/22 financial year. Tender evaluation in process.

Community Library Services Grant

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

Integrated National Electrification Programme (INEP)

Upgrading of Railton 11KV Electrical Bulk Infrastructure Phase 5 - Addendum 4 was finalised, design documentation approved and procurement (contractor) is in process.

Municipal Drought Relief Grant

The contractor is on site. Planned practical completion date to be extended beyond 30 September 2021. A notification for the extension of time was received. A roll-over application was conditionally approved by Provincial Treasury.

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

A requisition and order was done. The commencement of works to start on 27 October 2021. A roll-over was 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 22 December 2022.

A roll-over application was done in August 2021 to 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.

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 first meeting is set for the 20th of October 2021.

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 first meeting is set for the 20th of October 2021.

Expanded public works programme integrated grant for municipalities (EPWP)

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

Local Government Financial Management Grant (FMG)

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 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)

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

8.4 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 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	-	-	(730)	-21.2%
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	-	-	1 315	100.0%
Energy Efficiency and Demand Side Management Grant		-	-	-	-	
Provincial Government:		2 603	248	530	2 073	79.6%
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	26	76	274	
Tourism		-	-	-	-	
Maintenance of Water Supply Infrastructure		-	-	-	-	
Municipal Electrical Master Plan Grant		-	-	-	-	
Community Library Service Grant		1 339	197	335	1 004	
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	25	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	248	530	1 342	22.2%
Capital expenditure of Approved Roll-overs						
National Government:		9 119	-	-	8 819	96.7%
Local Government Equitable Share		50	-	-	50	100.0%
Municipal Infrastructure Grant		300	-	-	-	
Integrated National Electrification Programme (municipal) grant		-	-	-	-	
Water Services Infrastructure Grant		8 769	-	-	8 769	100.0%
Energy Efficiency and Demand Side Management Grant		-	-	-	-	
Other capital transfers [insert description]		-	-	-	-	
Provincial Government:		15 640	1 475	3 023	12 617	80.7%
Human Settlement Development		4 446	-	-	4 446	100.0%
Community Library Service Grant		8 926	1 311	2 230	6 696	
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	164	793	158	16.6%
Total capital expenditure of Approved Roll-overs		24 759	1 475	3 023	21 436	86.6%
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS		30 813	1 723	3 553	22 778	73.9%

9. CAPITAL PROGRAMME PERFORMANCE

Supporting table SC12 reconciles with table C5.

WC034 Swellendam - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M03 September

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	–		24 407	–		
November	906	6 248	9 587	–		33 994	–		
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	6 407					