

# SWELLENDAM MUNICIPALITY



## MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT

**January 2024**

### **In-Year Report of the Municipality**

Prepared in terms of Section 72 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.

# Swellendam Municipality

## Mid-Year Budget and Performance Assessment

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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.

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**“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**

### **Section 1 - MAYOR'S REPORT**

#### **1.1 In-Year Report – Monthly Budget Statement**

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

The information in the report reflects the transactions for the period posted until 31 December 2023.

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

### **Section 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 Council**

That the council takes note of the monthly budget statement report and supporting documents for December 2023 as per the below tables:

- 1.1.1 Table C1 – Monthly budget statement summary;
- 1.1.2 Table C2 – Monthly budget statement – Financial Performance standard classification (summary per government finance statistics functions and sub-functions);
- 1.1.3 Table C3 – Monthly budget statement – Financial Performance standard classification (revenue and expenditure by municipal vote);
- 1.1.4 Table C4 – Monthly budget statement – Financial Performance (revenue by source and expenditure by type);
- 1.1.5 Table C5 – Monthly budget statement – Capital expenditure;
- 1.1.6 Table C6 – Monthly budget statement – Financial Position; and
- 1.1.7 Table C7 – Monthly budget statement – Cash flows.

**Section 3 - EXECUTIVE SUMMARY**

Currently, all the "2022/2023 audited outcomes" columns still reflect the amounts as per the 2022/2023 pre-audited figures up to date. The annual financial statements for 2022/2023 have not been finalised and the "audited outcomes" figures may change. The final figures will only reflect after the audit report for 2022/2023 is finalised.

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	461 709	456 060	46 330
Adjustment budget	480 308	458 189	64 307
SDBIP planned YTD	240 154	229 600	32 153
Actual YTD	225 900	185 561	14 908
Percentage of planned SDBIP	94,06%	80,82%	46,37%
Percentage of total budget	47,03%	40,49%	23,18%

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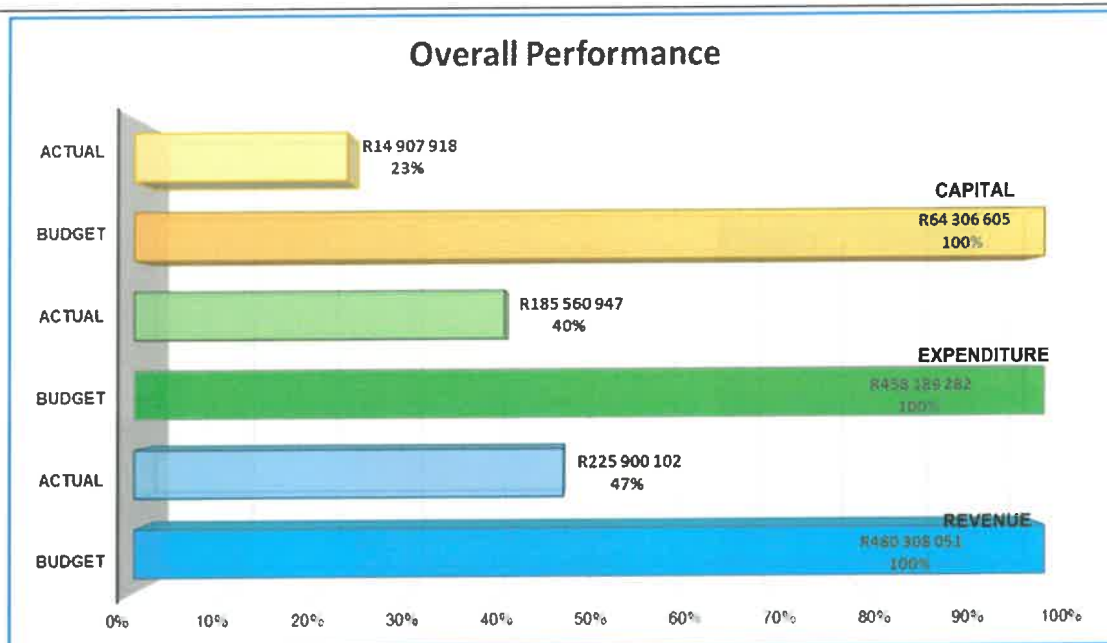


Figure 1: Overall Financial Position

### 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 December 2023 is R50,2 million. The year-to-date revenue is R212,4 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.

## Swellendam Municipality

### Mid-Year Budget and Performance Assessment

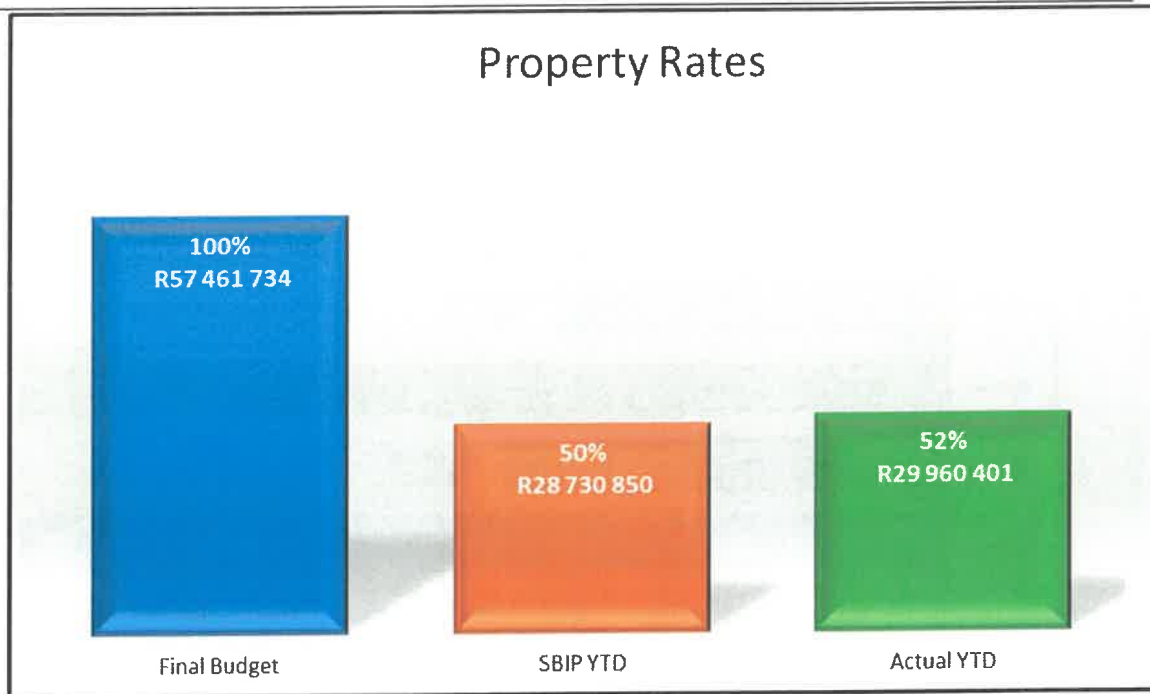


Figure 2: Property rates

The property rates are levied every month, except for state departments which are levied yearly in July. The amount raised as reflected for the actual year to date represents 52,1% of the budget amount.

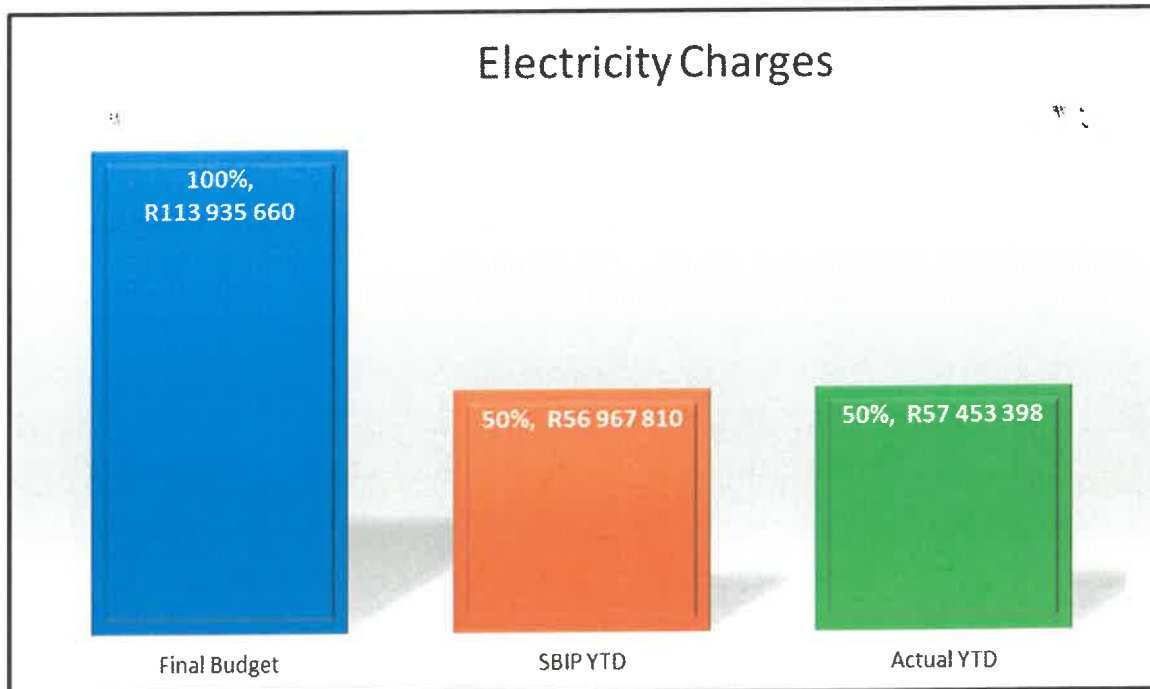


Figure 3: Figure 2 – Electricity service charges

The electricity amount raised as reflected for the actual year to date represents 50,4% of the budget amount. The expected revenue is dependent on households saving on electricity usage and loadshedding.



## Swellendam Municipality

### Mid-Year Budget and Performance Assessment

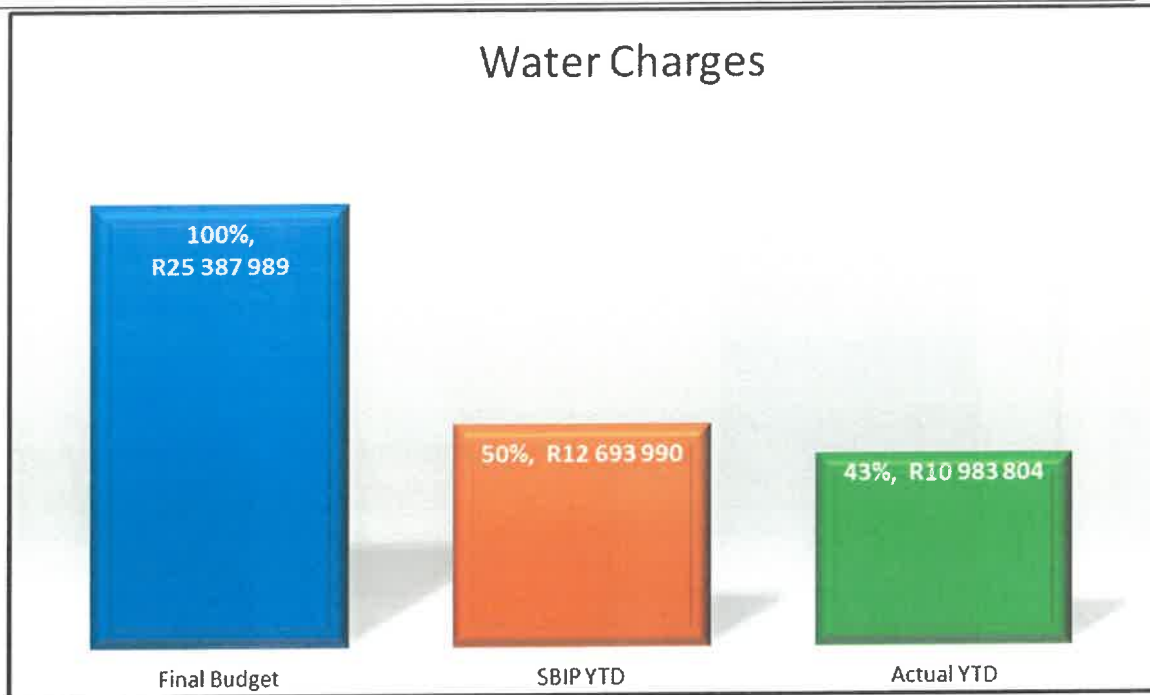


Figure 4: Figure 3 – Water service charges

The water amount raised as reflected for the actual year to date represents 43,3% of the budget amount. We are in the beginning of the summer season and it will have an impact on the water consumption. The budget will be reviewed with the February Adjustment Budget.

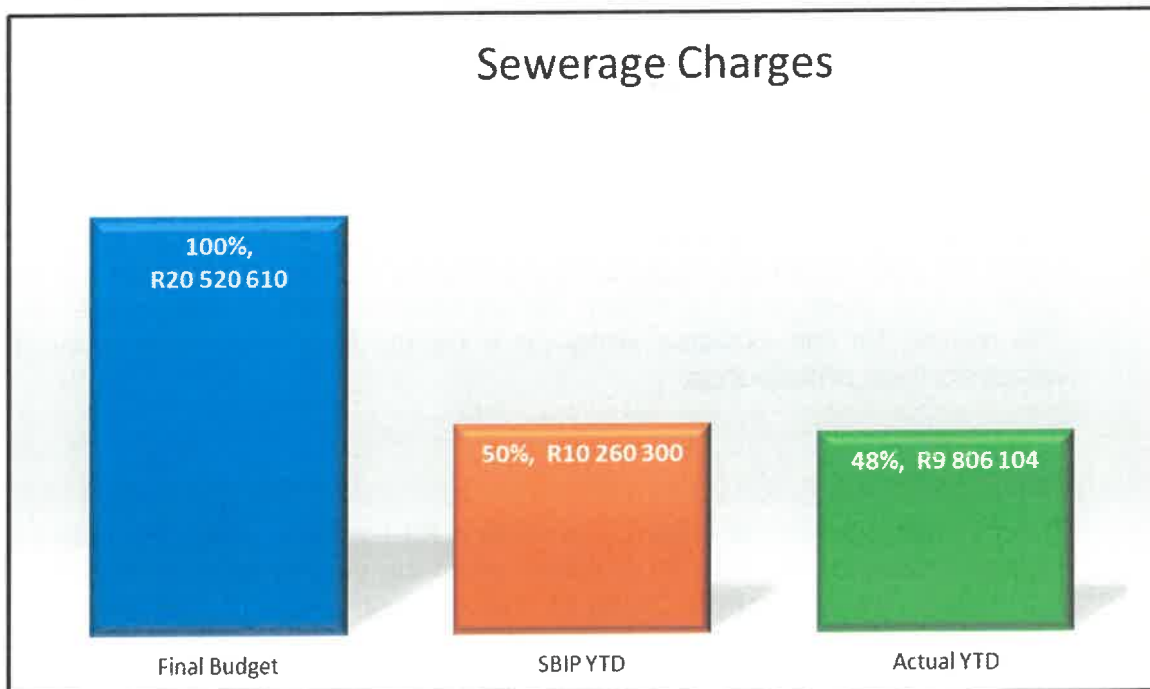


Figure 5: Figure 4 – Sanitation service charges

The sanitation amount raised as reflected for the actual year to date represents 47,8% of the budget amount. The sanitation levies are a very stable stream of revenue.

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### Mid-Year Budget and Performance Assessment

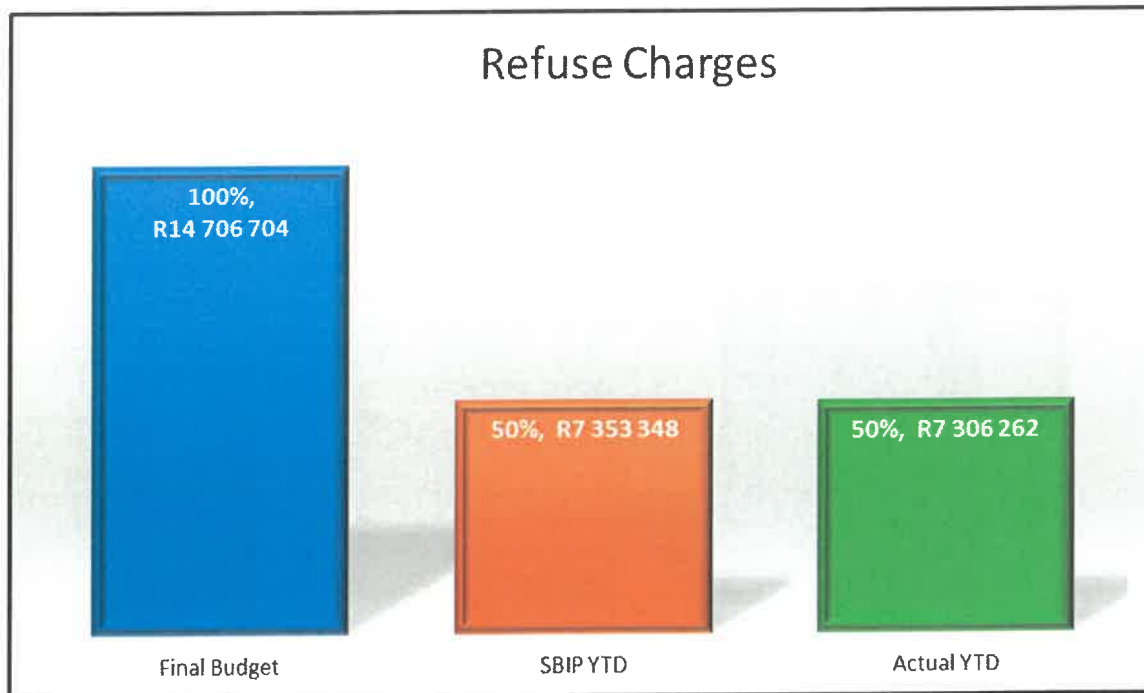


Figure 6: Figure 5 – Refuse removal service charges

The refuse amount raised as reflected for the actual year to date represents 49,7% of the budget amount. The refuse removal levies are also a very stable stream of revenue.

The other sources of revenue that have material variances in rand values are as follows:

#### Sale of Goods and Rendering of Services

The budget amount for sale of goods and rendering of services is R2,7 million, whilst the year-to-date budget based on history is R1,4 million, whilst the year-to-date actual revenue is 1,6 million. This represents 58,9% of the budget amount. The reason for this adverse variance is mainly due that more revenue was received than anticipated.

#### Agency services

The budget amount for agency services is R3,1 million, whilst the year-to-date budget based on history is R1,5 million, whilst the year-to-date actual revenue is 1,2 million. This represents 38,8% of the budget amount. The reason for this adverse variance is mainly due that less revenue was received as anticipated. Agency services journal for December 2023 will be processed during January 2024.

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### Interest earned from Current and Non-Current Assets

The budget amount for interest earned from current and non – current assets is R6,7 million, whilst the year-to-date budget based on history is R3,3 million, whilst the year-to-date actual revenue is R5,4 million. This represents 80,3% of the budget amount. The reason for this variance is due to an increase in interest rates as well as additional investments made.

### Dividends

The budget amount for dividends is R0,002 million, whilst the year-to-date budget based on history is R0,001 million, whilst the year-to-date actual revenue is R0 million. This represents 0% of the budget amount. The reason for this adverse variance is mainly due to the fact dividends if there are any received will be paid on an annual basis.

### Licence and permits

The budget amount for licence and permits is R1,4 million, whilst the year-to-date budget based on history is R0,705 million, whilst the year-to-date actual revenue is R 0,620 million. This represents 43,9% of the budget amount. The reason for this adverse variance is mainly due that less revenue was received than anticipated.

### Operational revenue

The budget amount for operational revenue is R0,415 million, whilst the year-to-date budget based on history is R0,207 million, whilst the year-to-date actual revenue is R 0,511 million. This represents 123,1% of the budget amount. The reason for this adverse variance is mainly due to the fact that additional operational revenue was received for the period up to date. The budget will be reviewed with the February Adjustment Budget.

### Transfers and subsidies - Operational

The budget amount for transfers and subsidies - operational is R121,3 million, whilst the year-to-date budget based on history is R60,6 million, whilst the year-to-date actual expenditure recognised as revenue is R 54,8 million. This represents 45,2% of the budget amount. The reason for this adverse variance from the year-to-date budget included in transfers and subsidies - operational is an amount for top structures in Railton which did commence and two payment certificates was received and paid to date. The expenditure recognize as revenue for this grant is however below the year-to-date budgeted amount.

### Interest

The budget amount for interest is R0,324 million, whilst the year-to-date budget based on history is R0,162 million, whilst the year-to-date actual revenue is R 0,198 million. This represents 61,1% of the budget amount. The reason for this adverse

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variance is mainly due to the fact that additional amount for interest was billed based on outstanding accounts for period up to date.

### Other Gains

The budget amount for other gains is R12,8 million, whilst the year-to-date budget based on history is R6,4 million, whilst the year-to-date actual revenue is R 2,8 million. This represents 21,7% of the budget amount. The reason for this adverse variance is mainly due to the fact that the actuarial valuation for employee benefits will only be processed at the end of financial year.

### **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 expenditures are currently only those for which a payment run has been completed.

The total actual expenditure amounts to R185,6 million, while the monthly actual expenditure for December 2023 amounts to R41,9 million. The total budget is R 458,2 million and the year-to-date budget is R 229,6 million which represents an underspending of 19% for the year-to-date.

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 expenditures are currently only those for which a payment run has been completed.

The total actual expenditure amounts to R185,6 million, while the monthly actual expenditure for December 2023 amounts to R41,9 million. The total budget is R 458,2 million and the year-to-date budget is R 229,6 million which represents an underspending of 19% for the year-to-date. The breakdown is as follows:

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## Mid-Year Budget and Performance Assessment

Description	Adjustment Budget	Monthly actual	YearTD actual	% Spend
Employee related costs	R 141 864 854.00	R 14 502 178.17	R 60 326 461.56	43%
Remuneration of councillors	R 6 083 162.00	R 472 339.81	R 3 005 965.27	49%
Bulk purchases - electricity	R 95 136 541.00	R 6 891 000.04	R 43 893 442.12	46%
Inventory consumed	R 18 688 246.00	R 1 269 681.10	R 8 316 181.95	44%
Debt impairment	R 29 301 512.00	R 6 025 000.00	R 12 050 000.00	41%
Depreciation and amortisation	R 16 177 719.00	R 4 044 429.75	R 8 088 859.50	50%
Interest	R 6 300 535.00	R 420 328.14	R 2 007 358.70	32%
Contracted services	R 97 116 382.00	R 2 409 853.60	R 25 689 724.72	26%
Transfers and subsidies	R 1 185 000.00	R 2 500.00	R 355 254.30	30%
Irrecoverable debts written off	R 13 613 440.00	R 3 250 000.00	R 6 500 000.00	48%
Operational costs	R 32 580 154.00	R 2 565 127.93	R 15 327 699.10	47%
Losses on Disposal of Assets	R 129 244.00	R -	R -	0%
Other Losses	R 12 493.00	R -	R -	0%
<b>Total</b>	<b>R 458 189 282.00</b>	<b>R 41 852 438.54</b>	<b>R 185 560 947.22</b>	<b>40%</b>

Table 1: Expenditure Management

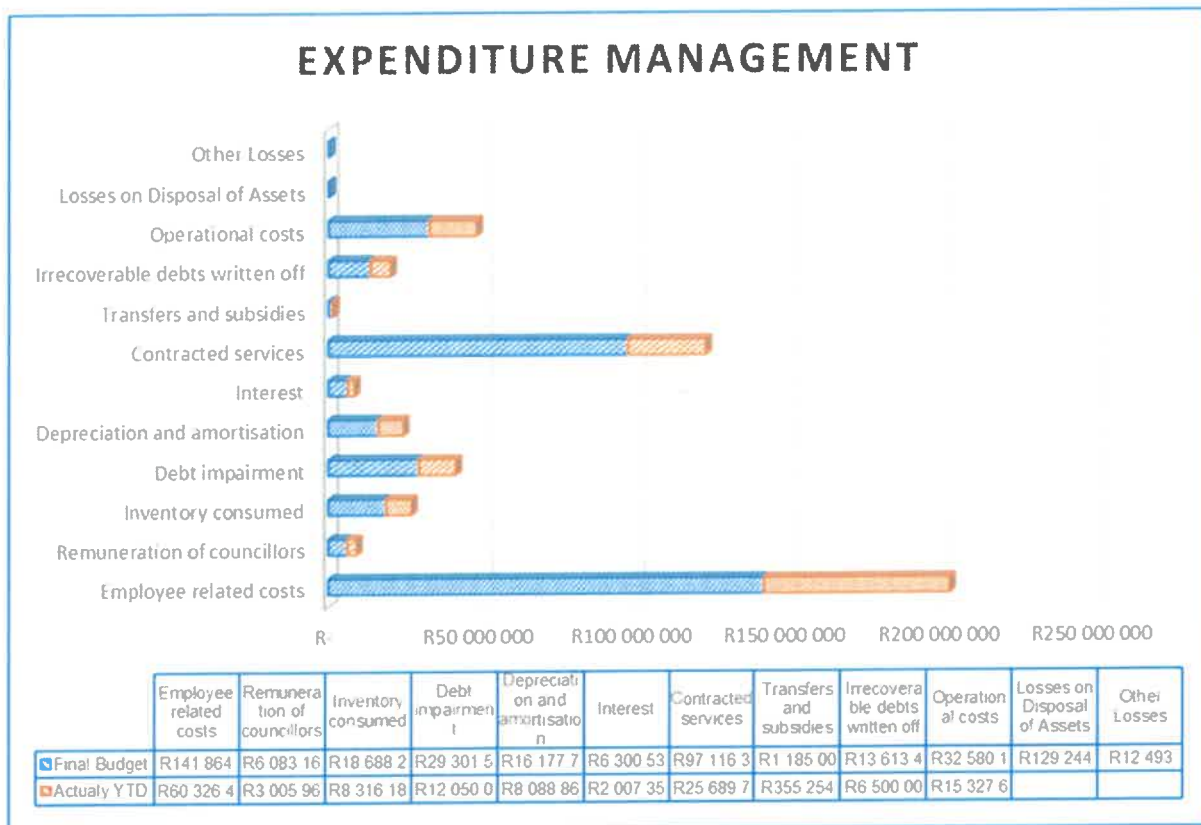


Figure 7: Figure 6 – Expenditure Management

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## **Mid-Year Budget and Performance Assessment**

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

### Employee related costs

The budget for employee related costs is R141,9 million, while the year-to-date budget based on history is R71,5 million of which R60,3 million has been expended and represents 42,5% of the budget amount. The adverse variance is due to vacant posts as well as other transactions which will be finalised during annual year-end processes.

### Inventory consumed

The budget for inventory consumed is R18,7 million, while the year-to-date budget based on history is R9,5 million of which R8,3 million has been expended and represents 44,5% of the budget amount. Expenditure will come in line during the financial year.

### Debt impairment

The budget for debt impairment is R29,3 million, while the year-to-date budget based on history is R14,7 million of which R12,1 million has been expended and represents 41,1% of the budget amount. The provision for the bad debt journal will be finalised during the compilation of the 2023/24 financial statements and the year-end processes.

### Interest

The budget for interest is R6,3 million, while the year-to-date budget based on history is R3,2 million of which R2,0 million has been expended and represents 31,9% of the budget amount. The reason for this adverse variance is mainly due to the fact that Interest for external loans will be paid on specific due dates.

### Contracted services

The budget for contracted services is R97,1 million, while the year-to-date budget based on history is R48,6 million of which R25,7 million has been expended and represents 26,5% of the budget amount. The reason for this adverse variance is mainly due to the fact that included in contracted services is an amount for top structures in Railton which did commence however and two payment certificates was received and paid to date. The expenditure for this grant is however below the year-to-date budgeted amount.

### Transfers and subsidies

The budget for transfers and subsidies is R1,2 million, while the year-to-date budget based on history is R0,592 million of which R0,355 million has been

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expended and represents 29,9% of the budget amount. Expenditure for transfers and subsidies occur on specific due dates in line with the contracts.

### Loss on Disposal of Assets

The budget for loss on disposal of assets is R0,129 million, while the year-to-date budget based on history is R0,065 million of which R 0 million has been expended and represents 0 % of the budget amount. The reason for this variance is mainly due to the fact that expenditure for loss on disposal of assets will only be part of year end processes.

### Other Losses

The budget for other losses is R0,012 million, while the year-to-date budget based on history is R0,006 million of which R 0 million has been expended and represents 0 % of the budget amount. The reason for this variance is mainly due to the fact that expenditure for other losses will only be part of year end processes.

## **3.4 Operating expenditure by municipal vote**

### **Municipal Manager**

The budget for Municipal Manager is R10,0 million of which R3,0 million has been expended and represents 30,6% of the budget amount.

### **Corporate services**

The budget for Corporate Services is R47,2 million of which R16,7 million has been expended and represents 35,4% of the budget amount.

### **Financial services**

The budget for Financial Services is R39,7 million of which R19,3 million has been expended and represents 48,7% of the budget amount.

### **Engineers services**

The budget for Engineers Services is R192,1 million of which R82,3 million has been expended and represents 42,9% of the budget amount.

### Community services

The budget for Community Services is R169,1 million of which R64,0 million has been expended and represents 37,9% of the budget amount.

### 3.5 Capital expenditure

The budget amount for capital expenditure is R64,3 million of which R14,9 million has been expended to date. This represents 23,2% of the budgeted amount.

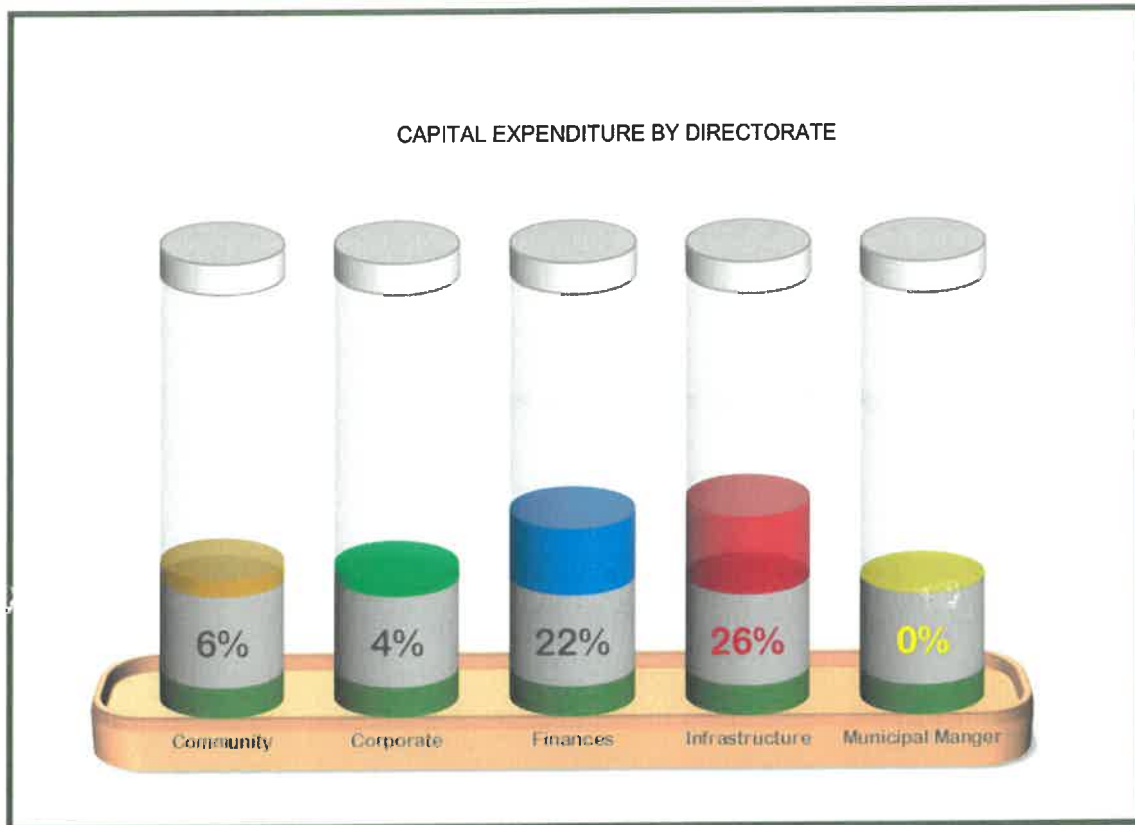


Figure 8: Figure 7 – Capital Expenditure by Directorate

We have capital commitments that amounts up to R 8 531 447,67. Measures were implemented to ensure that the capital budget for 2023/2024 will be spent.

Refer to page 31 for further details in respect of grant progress.

The slow capital expenditure must be attributed to the civil unrest in August and September 2023 that disrupted the operations of the Municipality. Not only was the operations held back, but expenditure was held back because of concern about funding that possibly had to be re-routed to address the operational requirements.

The capital expenditure program is monitored by senior management and an implementation plan with remedial action and strict timelines was developed to ensure that the maximum capital expenditure can occur.



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## Mid-Year Budget and Performance Assessment

### 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 31 December 2023 amounts to R77,4 million.

##### Trade and other payables

The trade and other payables amount to R55,0 million.

Breakdown	Prior year Balances	Year to date Balances
Payments received in advance	2 612 683.14	2 730 907.49
Salary control	-	331 796.34
Trade payables	31 303 179.12	5 063 224.84
Un-identified deposits	-	239 332.32
Other payables	3 090 830.64	9 839 656.28
Unspent conditional grants	20 394 683.61	36 870 203.46
<b>Total</b>	<b>57 401 376.51</b>	<b>55 075 120.73</b>

Table 2: Trade and other payables

##### Payments received in advance

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

##### Salary control

Salary control consists out of salary control and pension control accounts.

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

##### Un-identified deposits

Payments deposited into the municipality's bank account that cannot be identified are receipted in the unidentified deposits suspense account. The allocation, once known, will most definitely influence consumer 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 increased 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 target which should always be aimed for is a ratio of 2:1. The ratio is currently 228,00:1, which is good. The municipality will be able to overcome its short-term debt.

<b>Current ratio</b>	
<b>Total current assets</b>	<b>Total current liabilities</b>
179 580 483	78 632 098
228%	

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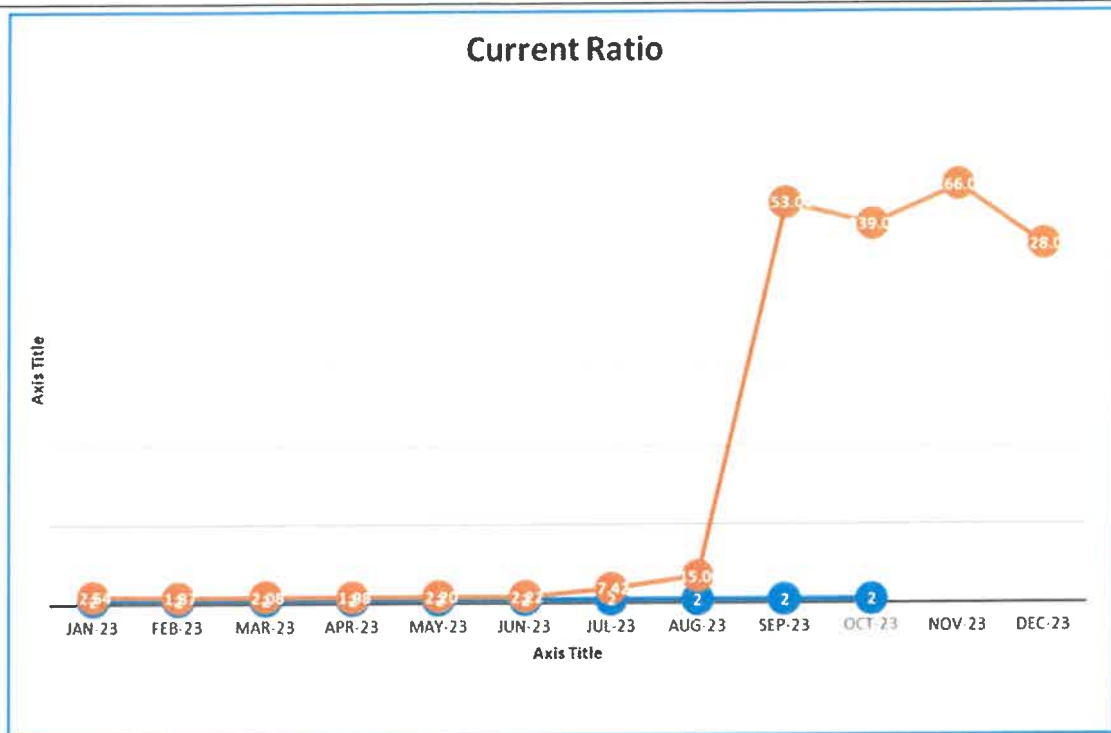


Figure 9: Current ratio

### Gearing ratio

Gearing measures are 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 4%, but the municipality must ensure in the future that borrowing should be limited to revenue-generated assets only.

Gearing ratio	
Borrowing	Net Assets
22 988 303	523 645 572
4%	

### 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 December 2023 were billed in November 2023. For December 2023, the payment ratio of receipts was 87,87%. The year-to-date payment ratio is 95,08%. The municipality is in a good position as can be seen by the high payment ratio. The municipality has various debtor controls in place and always strives for a 100% payment ratio, to increase the cash flow.

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Figure 10: Payment rate

### 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 R213,9 million.

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### Section 4 - IN-YEAR BUDGET STATEMENT TABLES

#### 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 - M06 December

Description	2022/23	Budget Year 2023/24							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	50 116	57 462	57 462	4 401	29 960	28 731	1 230	4%	57 462
Service charges	152 118	174 551	174 551	14 194	85 550	87 275	(1 726)	-2%	174 551
Investment revenue	7 683	6 662	6 662	968	5 351	3 331	2 020	61%	6 662
Transfers and subsidies - Operational	55 889	117 848	121 265	16 148	54 777	60 632	(5 856)	-10%	121 265
Other own revenue	74 138	80 165	80 165	14 498	36 731	40 082	(3 351)	-8%	80 165
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>339 943</b>	<b>436 688</b>	<b>440 104</b>	<b>50 209</b>	<b>212 369</b>	<b>220 052</b>	<b>(7 683)</b>	<b>-3%</b>	<b>440 104</b>
Employee costs	113 234	142 965	141 865	14 502	60 326	71 458	(11 132)	-16%	141 865
Remuneration of Councilors	5 607	6 083	6 083	472	3 006	3 042	(36)	-1%	6 083
Depreciation and amortisation	16 157	16 178	16 178	4 044	8 089	8 089	0	0%	16 178
Interest	8 847	6 301	6 301	420	2 007	3 150	(1 143)	-36%	6 301
Inventory consumed and bulk purchases	98 605	114 064	113 825	8 161	52 210	57 069	(4 860)	-9%	113 825
Transfers and subsidies	530	1 185	1 185	3	355	592	(237)	-40%	1 185
Other expenditure	92 486	169 284	172 753	14 250	59 567	86 199	(26 632)	-31%	172 753
<b>Total Expenditure</b>	<b>335 467</b>	<b>456 060</b>	<b>458 189</b>	<b>41 852</b>	<b>185 561</b>	<b>229 600</b>	<b>(44 039)</b>	<b>-19%</b>	<b>458 189</b>
<b>Surplus/(Deficit)</b>	<b>4 476</b>	<b>(19 372)</b>	<b>(18 085)</b>	<b>8 356</b>	<b>26 808</b>	<b>(9 548)</b>	<b>36 355</b>	<b>-381%</b>	<b>(18 085)</b>
Transfers and subsidies - capital (monetary allocations)	47 883	20 240	35 423	6 178	13 532	17 711	(4 180)	-24%	35 423
Transfers and subsidies - capital (in-kind)	-	4 781	4 781	-	-	2 391	(2 391)	-100%	4 781
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>52 369</b>	<b>5 649</b>	<b>22 119</b>	<b>14 534</b>	<b>40 339</b>	<b>10 554</b>	<b>29 785</b>	<b>282%</b>	<b>22 119</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>52 369</b>	<b>5 649</b>	<b>22 119</b>	<b>14 534</b>	<b>40 339</b>	<b>10 554</b>	<b>29 785</b>	<b>282%</b>	<b>22 119</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>61 115</b>	<b>46 330</b>	<b>64 307</b>	<b>3 171</b>	<b>14 908</b>	<b>32 153</b>	<b>(17 245)</b>	<b>-54%</b>	<b>64 307</b>
Capital transfers recognised	48 102	25 021	40 204	2 899	13 532	20 102	(6 570)	-33%	40 204
Borrowing	7 211	3 598	3 732	-	180	1 866	(1 686)	-50%	3 732
Internally generated funds	4 654	17 712	20 371	271	1 197	10 185	(8 989)	-88%	20 371
<b>Total sources of capital funds</b>	<b>59 967</b>	<b>46 330</b>	<b>64 307</b>	<b>3 171</b>	<b>14 908</b>	<b>32 153</b>	<b>(17 245)</b>	<b>-54%</b>	<b>64 307</b>
<b>Financial position</b>									
Total current assets	167 082	137 537	124 174		179 580				124 174
Total non current assets	521 401	573 803	591 780		540 528				591 780
Total current liabilities	85 240	107 090	95 234		78 632				95 234
Total non current liabilities	119 446	123 392	123 392		117 830				123 392
<b>Community wealth/Equity</b>	<b>483 701</b>	<b>480 859</b>	<b>497 328</b>		<b>524 031</b>				<b>497 328</b>
<b>Cash flows</b>									
Net cash from (used) operating	190 986	20 244	24 534	30 152	39 261	12 267	(26 994)	-220%	366 827
Net cash from (used) investing	(57 400)	(41 932)	(59 908)	(2 141)	(8 267)	34 362	42 619	124%	68 705
Net cash from (used) financing	(5 349)	4 238	4 238	-	-	1 479	1 479	100%	3 545
<b>Cash/cash equivalents at the month/year end</b>	<b>241 561</b>	<b>98 695</b>	<b>85 009</b>	<b>-</b>	<b>213 997</b>	<b>164 243</b>	<b>(49 754)</b>	<b>-30%</b>	<b>622 080</b>
<b>Debtors &amp; creditors analysis</b>									
	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
<b>Debtors Age Analysis</b>									
Total By Income Source	18 011	1 433	1 103	811	820	1 098	3 495	15 214	41 984
<b>Creditors Age Analysis</b>									
Total Creditors	285	688	160	18	42	5	-	-	1 198

# Swellendam Municipality

## Mid-Year Budget and Performance Assessment

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

WC034 Swellendam - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M06 December

Description	Ref	2022/23	Budget Year 2023/24							Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	
R thousands	1									
<b>Revenue - Functional</b>										
<i>Governance and administration</i>		96 490	103 244	105 321	20 491	64 395	52 661	11 734	22%	105 321
Executive and council		31 588	27 331	27 421	14 530	25 304	13 710	11 594	85%	27 421
Finance and administration		64 901	75 913	77 901	5 961	39 091	38 950	140	0%	77 901
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		84 074	119 803	120 694	12 913	44 413	60 347	(15 934)	-26%	120 694
Community and social services		7 168	7 290	7 290	717	3 177	3 645	(468)	-13%	7 290
Sport and recreation		851	945	845	86	460	422	37	9%	845
Public safety		46 124	47 659	47 694	12 110	25 411	23 847	1 564	7%	47 694
Housing		29 931	63 910	64 866	-	15 366	32 433	(17 067)	-53%	64 866
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		9 542	8 473	10 181	333	2 383	5 090	(2 707)	-53%	10 181
Planning and development		2 840	3 007	2 962	173	1 250	1 481	(231)	-16%	2 962
Road transport		6 701	5 466	7 219	160	1 133	3 610	(2 476)	-69%	7 219
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		197 721	230 124	244 047	22 648	114 692	122 023	(7 331)	-6%	244 047
Energy sources		101 794	118 187	123 071	9 529	59 326	61 535	(2 210)	-4%	123 071
Water management		49 362	56 906	65 207	9 224	30 521	32 603	(2 082)	-6%	65 207
Waste water management		29 074	30 025	30 868	2 244	14 750	15 434	(684)	-4%	30 868
Waste management		17 492	25 006	24 901	1 651	10 095	12 451	(2 355)	-19%	24 901
<i>Other</i>	4	-	65	65	2	16	32	(16)	-49%	65
<b>Total Revenue - Functional</b>	2	387 827	461 709	480 308	56 387	225 900	240 154	(14 253)	-6%	480 308
<b>Expenditure - Functional</b>										
<i>Governance and administration</i>		85 368	105 613	106 317	8 810	43 047	53 375	(10 328)	-19%	106 317
Executive and council		28 111	21 860	23 425	1 547	9 654	11 325	(1 671)	-15%	23 425
Finance and administration		56 669	82 248	81 387	7 138	32 840	41 298	(8 458)	-20%	81 387
Internal audit		588	1 505	1 505	125	553	752	(199)	-27%	1 505
<i>Community and public safety</i>		69 002	136 621	137 520	14 245	52 273	68 815	(16 542)	-24%	137 520
Community and social services		8 621	11 141	11 095	1 710	4 924	5 578	(654)	-12%	11 095
Sport and recreation		11 339	12 371	12 371	1 591	6 268	6 185	83	1%	12 371
Public safety		44 452	50 150	50 139	10 695	24 623	25 094	(472)	-2%	50 139
Housing		4 590	62 957	63 913	249	16 458	31 957	(15 499)	-49%	63 913
Health		1	1	1	0	1	1	0	0%	1
<i>Economic and environmental services</i>		29 251	29 694	29 545	3 071	10 933	14 864	(3 931)	-26%	29 545
Planning and development		5 986	9 030	8 935	868	3 711	4 533	(821)	-18%	8 935
Road transport		22 538	20 020	19 970	2 049	7 067	10 010	(2 943)	-29%	19 970
Environmental protection		726	644	640	155	155	322	(167)	-52%	640
<i>Trading services</i>		151 351	182 761	183 436	15 725	78 993	91 860	(12 867)	-14%	183 436
Energy sources		93 702	112 790	112 750	8 502	50 790	56 400	(5 609)	-10%	112 750
Water management		25 031	26 334	27 050	2 017	11 058	13 574	(2 517)	-19%	27 050
Waste water management		14 656	21 290	21 290	2 999	9 683	10 665	(982)	-9%	21 290
Waste management		17 963	22 346	22 346	2 208	7 462	11 221	(3 759)	-33%	22 346
<i>Other</i>		494	1 371	1 371	-	315	685	(370)	-54%	1 371
<b>Total Expenditure - Functional</b>	3	335 467	456 060	458 189	41 852	185 561	229 600	(44 039)	-19%	458 189
<b>Surplus/ (Deficit) for the year</b>		52 360	5 649	22 119	14 534	40 339	10 554	29 785	282%	22 119

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 in the compilation of national and international accounts for comparison purposes, regardless of the unique organisational structures used by the different institutions.

# Swellendam Municipality

## Mid-Year Budget and Performance Assessment

### 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) - M06 December

Vote Description	Ref	2022/23	Budget Year 2023/24							
		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		2 593	-	90	30	30	45	(15)	-33.3%	90
Vote 2 - CORPORATE SERVICES		31 426	37 190	37 463	14 866	27 463	18 732	8 731	46.6%	37 463
Vote 3 - FINANCE SERVICES		61 834	68 337	70 051	5 709	37 813	35 026	2 787	8.0%	70 051
Vote 4 - ENGINEERS SERVICE		187 093	206 888	222 624	21 136	105 466	111 312	(5 846)	-5.3%	222 624
Vote 5 - COMMUNITY SERVICES		58 176	96 493	97 344	2 452	28 906	48 672	(19 766)	-40.6%	97 344
Vote 6 - COMMUNITY SERVICES CONTINUED		46 706	52 801	52 736	12 194	26 223	26 368	(145)	-0.5%	52 736
Total Revenue by Vote	2	387 827	461 709	480 308	56 387	225 900	240 154	(14 253)	-5.9%	480 308
Expenditure by Vote	1									
Vote 1 - Municipal Manager		5 930	10 154	10 064	972	3 078	5 122	(2 044)	-39.9%	10 064
Vote 2 - CORPORATE SERVICES		39 280	45 529	47 242	3 324	16 731	23 304	(6 573)	-28.2%	47 242
Vote 3 - FINANCE SERVICES		30 344	40 536	39 686	4 116	19 346	20 292	(946)	-4.7%	39 686
Vote 4 - ENGINEERS SERVICE		164 057	191 674	192 135	16 379	82 336	96 246	(13 910)	-14.5%	192 135
Vote 5 - COMMUNITY SERVICES		52 208	118 877	119 750	6 355	40 038	59 966	(19 928)	-33.2%	119 750
Vote 6 - COMMUNITY SERVICES CONTINUED		43 648	49 290	49 312	10 708	24 032	24 669	(637)	-2.6%	49 312
Total Expenditure by Vote	2	335 467	456 060	458 189	41 852	185 561	229 600	(44 039)	-19.2%	458 189
Surplus/ (Deficit) for the year	2	52 360	5 649	22 119	14 534	40 339	10 554	29 785	282.2%	22 119

# Swellendam Municipality

## Mid-Year Budget and Performance Assessment

### 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) - M06 December

W034 Sveridnam - Table C4-2023 Budget Statement - Financial Performance (Revenue and Expenditure) - 2023/24										
Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands										
Revenue										
Exchange Revenue		173 667	191 584	191 584	15 678	96 149	95 792	358	0%	191 584
Service charges - Electricity		97 473	113 936	113 936	9 214	57 453	56 968	486	1%	113 936
Service charges - Water		22 509	25 388	25 388	2 219	10 984	12 684	(1 710)	-13%	25 388
Service charges - Waste Water Management		19 386	20 521	20 521	1 556	9 806	10 260	(454)	-4%	20 521
Service charges - Waste management		12 749	14 707	14 707	1 206	7 306	7 353	(47)	-1%	14 707
Sale of Goods and Rendering of Services		2 900	2 736	2 736	217	1 614	1 368	246	18%	2 736
Agency services		2 728	3 062	3 062	-	1 188	1 531	(343)	-22%	3 062
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		1 855	1 880	1 880	157	865	940	(85)	-9%	1 880
Interest earned from Current and Non Current Assets		7 681	6 660	6 660	988	5 361	3 330	2 021	61%	6 660
Dividends		2	2	2	-	-	1	(1)	-100%	2
Rent on Land		-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		916	867	867	37	461	434	28	6%	867
Licence and permits		1 300	1 410	1 410	82	620	705	(85)	-12%	1 410
Operational Revenue		4 166	415	415	23	511	207	303	146%	415
Non-Exchange Revenue		166 277	245 104	248 521	34 531	116 219	124 260	(8 041)	-6%	248 521
Property rates		50 116	57 462	57 462	4 401	29 960	28 731	1 230	4%	57 462
Surcharges and Taxes		955	994	994	80	480	497	(17)	-3%	994
Fines, penalties and tolls		42 514	47 744	47 744	12 110	24 228	23 872	356	1%	47 744
Licence and permits		-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational		55 889	117 848	121 265	16 148	54 777	60 632	(5 856)	-10%	121 265
Interest		325	324	324	36	198	162	37	23%	324
Fuel Levy		-	-	-	-	-	-	-	-	-
Operational Revenue		3 314	3 487	3 487	284	1 725	1 743	(18)	-1%	3 487
Gains on disposal of Assets		334	4 399	4 399	1 472	2 066	2 199	(133)	-6%	4 399
Other Gains		12 831	12 847	12 847	-	2 785	6 424	(3 639)	-57%	12 847
Discontinued Operations		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		339 943	436 688	440 104	50 209	212 369	220 052	(7 683)	-3%	440 104
Expenditure By Type										
Employee related costs		113 234	142 965	141 865	14 502	60 326	71 458	(11 132)	-16%	141 865
Remuneration of councillors		5 607	6 083	6 083	472	3 006	3 042	(36)	-1%	6 083
Bulk purchases - electricity		79 694	95 137	95 137	6 891	43 893	47 568	(3 675)	-8%	95 137
Inventory consumed		18 911	18 928	18 688	1 270	8 316	9 501	(1 185)	-12%	18 688
Debt impairment		8 629	29 302	29 302	6 025	12 050	14 651	(2 601)	-18%	29 302
Depreciation and amortisation		16 157	16 178	16 178	4 044	8 089	8 089	0	0%	16 178
Interest		8 847	6 301	6 301	420	2 007	3 150	(1 143)	-36%	6 301
Contracted services		29 474	96 295	97 116	2 410	25 680	48 624	(22 934)	-47%	97 116
Transfers and subsidies		530	1 185	1 185	3	365	592	(237)	-40%	1 185
Irrecoverable debts written off		26 793	13 613	13 613	3 250	6 500	6 807	(307)	-5%	13 613
Operational costs		25 713	30 932	32 580	2 565	15 328	16 048	(720)	-4%	32 580
Losses on Disposal of Assets		1 877	129	129	-	-	65	(65)	-100%	129
Other Losses		-	12	12	-	-	6	(6)	-100%	12
Total Expenditure		335 467	456 060	458 189	41 852	185 561	229 600	(44 039)	-19%	458 189
Surplus/(Deficit)		4 476	(19 372)	(18 085)	8 356	26 808	(9 548)	36 355	(0)	(18 085)
Transfers and subsidies - capital (monetary allocations)		47 883	20 240	35 423	6 178	13 532	17 711	(4 180)	(0)	35 423
Transfers and subsidies - capital (in-kind)		-	4 781	4 781	-	-	2 391	(2 391)	(0)	4 781
Surplus/(Deficit) after capital transfers & contributions		52 360	5 649	22 119	14 534	40 339	10 554			22 119
Income Tax		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		52 360	5 649	22 119	14 534	40 339	10 554			22 119
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		52 360	5 649	22 119	14 534	40 339	10 554			22 119
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year		52 360	5 649	22 119	14 534	40 339	10 554			22 119



# Swellendam Municipality

## Mid-Year Budget and Performance Assessment

### 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) - M06 December

Vote Description	Ref	2022/23	Budget Year 2023/24							Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	
R thousands	1									
<b>Multi-Year expenditure appropriation</b>	2									
Vote 1 - Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 2 - CORPORATE SERVICES		-	-	-	-	-	-	-	-	-
Vote 3 - FINANCE SERVICES		-	-	-	-	-	-	-	-	-
Vote 4 - ENGINEERS SERVICE		17 044	20 081	19 482	1 446	8 859	9 737	(878)	-9%	19 482
Vote 5 - COMMUNITY SERVICES		-	-	-	-	-	-	-	-	-
Vote 6 - COMMUNITY SERVICES CONTINUED		-	87	-	-	-	-	-	-	-
<b>Total Capital Multi-year expenditure</b>	4.7	17 044	20 168	19 482	1 446	8 859	9 737	(878)	-9%	19 482
<b>Single Year expenditure appropriation</b>	2									
Vote 1 - Municipal Manager		1 765	20	20	-	-	10	(10)	-100%	20
Vote 2 - CORPORATE SERVICES		47	1 003	1 003	-	44	501	(458)	-91%	1 003
Vote 3 - FINANCE SERVICES		2 152	2 660	3 040	260	669	1 520	(851)	-56%	3 040
Vote 4 - ENGINEERS SERVICE		36 185	16 139	34 076	1 458	4 967	17 042	(12 075)	-71%	34 076
Vote 5 - COMMUNITY SERVICES		2 999	5 605	5 889	6	326	2 944	(2 618)	-89%	5 889
Vote 6 - COMMUNITY SERVICES CONTINUED		922	736	797	-	43	399	(356)	-89%	797
<b>Total Capital single-year expenditure</b>	4	44 071	26 162	44 825	1 724	6 049	22 416	(16 368)	-73%	44 825
<b>Total Capital Expenditure</b>	3	61 115	46 330	64 307	3 171	14 908	32 153	(17 245)	-54%	64 307
<b>Capital Expenditure - Functional Classification</b>										
<b>Governance and administration</b>		2 277	2 918	3 298	260	699	1 649	(950)	-58%	3 298
Executive and council		-	8	8	-	7	4	3	65%	8
Finance and administration		2 277	2 910	3 290	260	692	1 645	(953)	-58%	3 290
Internal audit		-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		2 573	1 218	1 192	5	183	596	(413)	-69%	1 192
Community and social services		649	195	195	-	30	97	(68)	-70%	195
Sport and recreation		1 495	332	245	-	115	122	(7)	-6%	245
Public safety		429	641	702	-	19	351	(332)	-95%	702
Housing		-	50	50	5	19	25	(6)	-23%	50
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		27 250	7 418	9 163	-	52	4 585	(4 533)	-99%	9 163
Planning and development		1 765	783	783	-	29	391	(362)	-92%	783
Road transport		25 485	6 635	8 380	-	23	4 194	(4 171)	-99%	8 380
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		29 014	34 777	50 634	2 906	13 974	25 323	(11 349)	-45%	50 634
Energy sources		242	2 914	7 459	175	358	3 729	(3 372)	-90%	7 459
Water management		18 449	20 698	26 207	2 726	12 475	14 105	(1 630)	-12%	26 207
Waste water management		9 052	5 963	9 502	1	963	4 746	(3 783)	-80%	9 502
Waste management		1 271	5 202	5 486	1	179	2 743	(2 564)	-93%	5 486
<b>Other</b>		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Functional Classification</b>	3	61 115	46 330	64 307	3 171	14 908	32 153	(17 245)	-54%	64 307
<b>Funded by:</b>										
National Government		16 769	16 183	24 101	2 729	12 472	12 050	421	3%	24 101
Provincial Government		30 835	8 838	16 103	171	1 060	8 052	(6 992)	-87%	16 103
District Municipality		498	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm		-	-	-	-	-	-	-	-	-
Agencies: Households: Non-profit Institutions: Private Enterprises: Public		-	-	-	-	-	-	-	-	-
Corporations: Higher Educ Institutions)		-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>		48 192	25 021	40 204	2 899	13 532	20 102	(6 570)	-33%	40 204
<b>Borrowing</b>	6	7 211	3 598	3 732	-	180	1 866	(1 686)	-90%	3 732
<b>Internally generated funds</b>		4 654	17 712	20 371	271	1 197	10 185	(8 989)	-88%	20 371
<b>Total Capital Funding</b>	7	59 967	46 330	64 307	3 171	14 908	32 153	(17 245)	-54%	64 307

# Swellendam Municipality

## Mid-Year Budget and Performance Assessment

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

WC034 Swellendam - Table C6 Monthly Budget Statement - Financial Position - M06 December

Description	Ref	2022/23	Budget Year 2023/24			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD Actual	Full Year Forecast
<b>R thousands</b>	<b>1</b>					
<b>ASSETS</b>						
<b>Current assets</b>						
Cash and cash equivalents		121 773	89 968	76 282	126 749	76 282
Trade and other receivables from ex change transactions		13 593	6 332	6 332	21 709	6 332
Receivables from non-ex change transactions		18 088	19 641	19 965	16 638	19 965
Current portion of non-current receivables		10	43	43	10	43
Inventory		5 457	7 170	7 170	8 513	7 170
VAT		7 425	17 527	17 527	8 929	17 527
Other current assets		735	(3 145)	(3 145)	(2 968)	(3 145)
<b>Total current assets</b>		<b>167 082</b>	<b>137 537</b>	<b>124 174</b>	<b>179 580</b>	<b>124 174</b>
<b>Non current assets</b>						
Investments		–	–	–	12 229	–
Investment property		10 933	11 353	11 353	10 904	11 353
Property, plant and equipment		509 492	561 418	579 395	516 431	579 395
Biological assets		–	–	–	–	–
Living and non-living resources		–	–	–	–	–
Heritage assets		171	171	171	171	171
Intangible assets		567	284	284	475	284
Trade and other receivables from ex change transactions		–	423	423	–	423
Non-current receivables from non-ex change transactions		–	–	–	79	–
Other non-current assets		238	155	155	238	155
<b>Total non current assets</b>		<b>521 401</b>	<b>573 803</b>	<b>591 780</b>	<b>540 528</b>	<b>591 780</b>
<b>TOTAL ASSETS</b>		<b>688 483</b>	<b>711 341</b>	<b>715 954</b>	<b>720 108</b>	<b>715 954</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft		–	–	–	–	–
Financial liabilities		4 609	2 982	2 982	4 609	2 982
Consumer deposits		4 283	4 721	4 721	4 594	4 721
Trade and other payables from ex change transactions		36 912	46 414	48 154	11 782	48 154
Trade and other payables from non-ex change transactions		20 395	10 646	(2 950)	36 865	(2 950)
Provision		13 977	21 111	21 111	13 959	21 111
VAT		5 065	21 216	21 216	6 823	21 216
Other current liabilities		–	–	–	–	–
<b>Total current liabilities</b>		<b>85 240</b>	<b>107 090</b>	<b>95 234</b>	<b>78 632</b>	<b>95 234</b>
<b>Non current liabilities</b>						
Financial liabilities		24 604	27 980	27 980	22 988	27 980
Provision		65 380	63 875	63 875	65 380	63 875
Long term portion of trade payables		–	–	–	–	–
Other non-current liabilities		29 462	31 537	31 537	29 462	31 537
<b>Total non current liabilities</b>		<b>119 446</b>	<b>123 392</b>	<b>123 392</b>	<b>117 830</b>	<b>123 392</b>
<b>TOTAL LIABILITIES</b>		<b>204 686</b>	<b>230 482</b>	<b>218 626</b>	<b>196 463</b>	<b>218 626</b>
<b>NET ASSETS</b>	<b>2</b>	<b>483 796</b>	<b>480 859</b>	<b>497 328</b>	<b>523 646</b>	<b>497 328</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated Surplus/(Deficit)		458 629	477 359	493 828	500 156	493 828
Reserves and funds		25 072	3 500	3 500	23 875	3 500
Other		–	–	–	–	–
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	<b>2</b>	<b>483 701</b>	<b>480 859</b>	<b>497 328</b>	<b>524 031</b>	<b>497 328</b>

# Swellendam Municipality

## Mid-Year Budget and Performance Assessment

### 4.1.7 Table C7: Monthly Budget Statement - Cash Flow

WC034 Swellendam - Table C7 Monthly Budget Statement - Cash Flow - M06 December

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands	1									
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>										
Receipts										
Property rates		60 909	57 258	57 258	3 789	24 973	28 629	(3 656)	-13%	57 258
Service charges		174 725	172 979	172 979	14 357	91 054	86 490	4 565	5%	172 979
Other revenue		8 204	20 129	20 129	968	4 632	10 064	(5 432)	-54%	20 129
Transfers and Subsidies - Operational		48 198	117 848	119 290	24 845	63 007	59 645	3 362	6%	119 290
Transfers and Subsidies - Capital		26 421	20 240	23 801	-	-	11 900	(11 900)	-100%	23 801
Interest		20 143	8 864	8 540	975	4 978	4 270	708	17%	8 540
Dividends		-	2	2	-	-	1	(1)	-100%	2
Payments										
Suppliers and employees		(147 651)	(372 986)	(373 376)	(14 782)	(149 384)	(186 688)	(37 304)	20%	(31 082)
Interest		36	(3 164)	(3 164)	-	-	(1 582)	(1 582)	100%	(3 164)
Transfers and Subsidies		-	(925)	(925)	-	-	(462)	(462)	100%	(925)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>190 986</b>	<b>20 244</b>	<b>24 534</b>	<b>30 152</b>	<b>39 261</b>	<b>12 267</b>	<b>(26 994)</b>	<b>-220%</b>	<b>366 827</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
Receipts										
Proceeds on disposal of PPE		4 179	4 399	4 399	1 472	2 066	2 199	(133)	-6%	4 399
Decrease (increase) in non-current receivables		(349)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-
Payments										
Capital assets		(51 230)	(46 330)	(64 307)	(3 613)	(10 333)	32 153	42 486	132%	64 307
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(57 400)</b>	<b>(41 932)</b>	<b>(59 908)</b>	<b>(2 141)</b>	<b>(8 267)</b>	<b>34 352</b>	<b>42 619</b>	<b>124%</b>	<b>68 705</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
Receipts										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		(5 500)	3 598	3 598	-	-	1 799	(1 799)	-100%	3 598
Increase (decrease) in consumer deposits		152	640	640	-	-	(320)	320	-100%	(53)
Payments										
Repayment of borrowing		-	-	-	-	-	-	-	-	-
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>(5 349)</b>	<b>4 238</b>	<b>4 238</b>	<b>-</b>	<b>-</b>	<b>1 479</b>	<b>1 479</b>	<b>100%</b>	<b>3 545</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>128 237</b>	<b>(17 450)</b>	<b>(31 136)</b>	<b>28 011</b>	<b>30 994</b>	<b>48 098</b>			<b>439 077</b>
Cash/cash equivalents at beginning		113 324	116 145	116 145		183 003	116 145			183 003
Cash/cash equivalents at month/year end		241 561	98 695	85 009		213 997	164 243			622 080

## PART 2 – SUPPORTING DOCUMENTATION

### SECTION 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 December 2023 are R41,9 million of which 51,1% are older than 90 days. The debtors increased in December 2023 by R2,257 million when compared to November 2023.

WC034 Swellendam - Supporting Table SC3 Monthly Budget Statement - aged debtors - 30 December

WC934 Swellendam - Supporting Table SC3 Monthly Budget Statement - aged debtors - 30/06/2024														
Description	MT Code	Budget Year 2023/24										Total over 90 days	Actual Bad Debt Written Off against Debtors	Impairment - Bad Debt Loss Control Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Days	151-180 Days	181 Days-1 Yr	Over 1 Yr	Total				
R thousands														
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1200	1	0	-	0	1	3	4	273	281	281	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	6 932	186	80	52	50	37	248	964	8 529	1 351	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	7 781	574	380	333	300	300	1 268	4 648	15 617	6 862	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	2 990	319	254	191	188	208	829	3 065	7 642	4 479	-	-	-
Receivables from Exchange Transactions - Waste Management	1600	1 899	237	193	146	140	144	571	2 089	5 411	3 082	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	25	-	96	-	-	-	1	39	164	40	-	-	-
Interest on Other Debt Accounts	1810	105	29	36	38	46	87	521	5 227	3 889	3 718	-	-	-
Receivable unauthorised irregular interest and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	(1 523)	87	82	51	65	318	253	518	451	1 605	-	-	-
Total By Income Source	2000	18 911	1 433	1 103	811	829	1 099	3 495	15 214	41 984	21 436	-	-	-
2022/23 - totals only														
Debtors Age Analysis By Customer Group														
Organs of State	2200	1 352	36	8	5	13	8	19	540	1 983	566	-	-	-
Commercial	2300	5 565	121	102	24	23	5	77	237	6 151	370	-	-	-
Households	2400	10 352	1 198	917	739	852	1 059	3 283	14 063	32 304	19 837	-	-	-
Other	2500	749	77	78	43	92	21	196	374	1 547	615	-	-	-
Total By Customer Group	2000	18 911	1 433	1 103	811	829	1 099	3 495	15 214	41 984	21 436	-	-	-

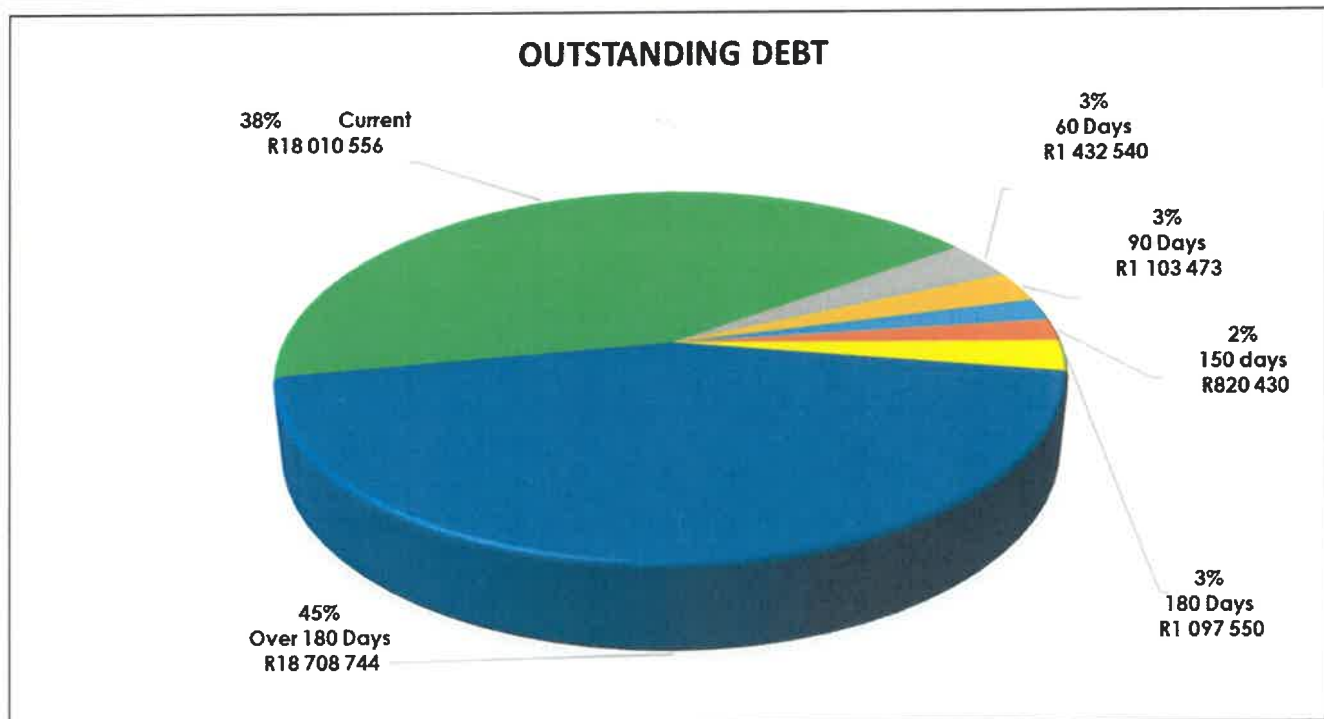


Figure 11:

Figure 8 – Outstanding Debtors

# Swellendam Municipality

## Mid-Year Budget and Performance Assessment

### SECTION 6 CREDITORS' ANALYSIS

The creditors older than 30 days amounts to R 912 611,03 which will be investigated for payments to be made in case where services were rendered.

WC034 Swellendam - Supporting Table SC4 Monthly Budget Statement - aged creditors - M06 December

Description		NT Code	Budget Year 2023/24								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	
R thousands											
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-	
Bulk Water	0200	-	-	-	-	-	-	-	-	-	
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	
Loan repayments	0600	-	-	-	-	-	-	-	-	-	
Trade Creditors	0700	286	688	160	18	42	5	-	-	1 198	
Auditor General	0800	-	-	-	-	-	-	-	-	-	
Other	0900	-	-	-	-	-	-	-	-	-	
Total By Customer Type	1000	286	688	160	18	42	5	-	-	1 198	

### SECTION 7 INVESTMENT PORTFOLIO ANALYSIS

During the month of December 2023 interest to the amount of R0,4 million realised on the investments. Investments were topped up with R49,1 million and investments of R29,5 million was withdrawn.

WC034 Swellendam - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M06 Dec 2023

Investments by maturity Name of institution & investment ID	Ref	Period of investment	Type of investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate %	Commission Paid (R and c)	Commission received (R and c)	Expiry date of investment	Opening balance	Interest to be realised	Partial Premature Withdrawal (R)	Investment Top Up	Closing Balance
<b>R thousands</b>														
<b>Municipality</b>														
Wellspring		61 Days	61 Days	Y	F	8.79	N/A	N/A	18/12/2023	12 127	49	(12 176)	-	(8)
Alisa Bank		126 Days	126 Days	Y	V	9.17	N/A	N/A	19/02/2024	12 139	96	-	-	12 239
Alisa Bank		Call	Call	Y	V	8.9	N/A	N/A	Unknown	0	66	-	20 000	20 066
Spandor Bank		61 Days	61 Days	Y	F	8.9	N/A	N/A	18/12/2023	12 129	53	(12 181)	-	-
Spandor Bank		90 Days	90 Days	Y	F	9.25	N/A	N/A	18/03/2024	0	43	-	12 000	12 043
Wellspring		61 Days	61 Days	Y	F	8.95	N/A	N/A	18/03/2024	-	41	-	12 000	12 041
Alisa Bank		30 Days	30 Days	Y	F	7.26	N/A	N/A	11/12/2023	5 134	40	(5 144)	-	-
Alisa Bank		31 Days	31 Days	Y	F	7.25	N/A	N/A	11/01/2024	-	22	-	5 113	5 135
<b>Municipality's sub-total</b>										<b>41 523</b>	<b>383</b>	<b>(29 502)</b>	<b>40 113</b>	<b>61 516</b>
<b>Entities</b>														
<b>Entities sub-total</b>														
<b>TOTAL INVESTMENTS AND INTEREST</b>	<b>2</b>									<b>41 523</b>	<b>383</b>	<b>(29 502)</b>	<b>40 113</b>	<b>61 516</b>



# Swellendam Municipality

## Mid-Year Budget and Performance Assessment

### SECTION 8 ALLOCATION AND GRANT RECEIPTS AND EXPENDITURE

#### 8.1 Supporting table SC6 – Grant receipts

WC034 Swellendam - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M06 Dec 2023

Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>RECEIPTS:</b>	1,2									
<b>Operating Transfers and Grants</b>										
<b>National Government:</b>		43 119	49 895	49 882	14 490	38 857	24 831	12 025	48.4%	49 882
Local Government Equitable Share		35 471	43 467	43 487	14 142	32 262	21 744	10 519	48.4%	43 487
Expanded public works programme integrated grant for municipalities		1 682	1 541	1 541	-	1 079	771	309	40.0%	1 541
Municipal Infrastructure Grant		2 150	2 328	2 173	348	1 368	1 086	282	26.0%	2 173
Integrated National Electrification Programme (municipal) grant		785	-	-	-	-	-	-	-	-
Local government financial management grant		1 720	1 770	1 770	-	1 770	885	885	100.0%	1 770
Municipal Disaster Relief Grant		940	769	892	-	377	346	31	9.1%	892
Water Services Infrastructure Grant		391	-	-	-	-	-	-	-	-
Energy Efficiency and Demand Side Management Grant		-	-	-	-	-	-	-	-	-
<b>Provincial Government:</b>		17 853	67 407	68 808	13 632	34 743	34 303	(354)	-1.0%	67 407
Local Government Internship Grant		250	-	-	-	-	-	-	-	-
Western Cape Financial Management Capacity Building Grant		640	-	-	-	-	-	-	-	-
Western Cape Financial Management Support Grant		-	50	50	-	-	25	(25)	-100.0%	50
Financial assistance to municipalities for maintenance and construction of transport infrastructure		391	-	-	90	124	-	124	#DIV/0!	-
SETA		-	-	-	-	-	-	-	-	-
Tourism		-	-	-	-	-	-	-	-	-
Maintenance of Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Municipal Electrical Master Plan Grant		-	-	-	-	-	-	-	-	-
Community Library Services Grant		-	-	-	-	-	-	-	-	-
Human Settlement Development (Beneficiaries)		9 313	58 060	58 060	13 443	28 808	29 030	(222)	-0.8%	58 060
Development of Sports and Recreation Facilities		39	-	-	-	-	-	-	-	-
Thusong Services Centre Grant		-	-	-	-	-	-	-	-	-
Library Service Grant		-	-	-	-	-	-	-	-	-
Finance Management		-	-	-	-	-	-	-	-	-
Internship Grant		-	-	-	-	-	-	-	-	-
WESGRO		-	-	-	-	-	-	-	-	-
Municipal Drought Relief Grant		-	-	-	-	-	-	-	-	-
Municipal Replacement Fund		6 137	6 334	6 334	-	4 224	3 167	1 057	33.4%	6 334
Local Government Support Grant		1 000	-	-	-	-	-	-	-	-
Local Government Employment Support Grant		-	-	-	-	-	-	-	-	-
Department of Economic Development Grant		-	2 250	2 250	-	-	1 125	(1 125)	-100.0%	2 250
Informal Settlements Upgrading Partnership Grant: Provinces		-	-	-	-	-	-	-	-	-
Municipal Library Support Fund Grant		-	-	-	-	-	-	-	-	-
Emergency Municipal loadshedding relief grant		-	-	-	-	-	-	-	-	-
Western Cape Financial Management Capacity Building Grant		-	-	-	-	-	-	-	-	-
Municipal Intervention Grant		82	326	326	-	-	163	(163)	-100.0%	326
Provincial contribution towards acceleration of housing delivery		-	387	387	-	387	194	-	-	387
Regional Socio Economic Project Programme		-	-	1 199	-	1 199	599	-	-	1 199
Municipal Water Resilience Grant		-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>		20	548	548	88	135	45	89	195.8%	548
WESGRO		-	-	-	-	-	-	-	-	-
Service SETA		20	171	171	68	135	85	49	57.7%	171
SETA		-	375	375	-	-	188	-	-	375
<b>Other grant providers:</b>		-	-	-	-	-	-	-	-	-
<b>Total Operating Transfers and Grants</b>	5	60 992	117 848	118 814	28 090	71 734	9 901	11 781	118.8%	117 814
<b>Capital Transfers and Grants</b>										
<b>National Government:</b>		24 190	16 183	14 932	2 319	10 448	7 466	2 983	39.9%	14 932
Local Government Equitable Share		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant		10 212	11 059	10 319	2 319	7 933	5 160	2 773	53.7%	10 319
Integrated National Electrification Programme (municipal) grant		5 102	-	-	-	-	-	-	-	-
Human Settlement Development		-	-	-	-	-	-	-	-	-
Community Library Service Grant		-	-	-	-	-	-	-	-	-
Development of Sport and Recreational Facilities		-	-	-	-	-	-	-	-	-
WESGRO		-	-	-	-	-	-	-	-	-
Maintenance of Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Water Services Infrastructure Grant		6 267	5 124	4 612	-	2 518	2 306	210	9.1%	4 612
Energy Efficiency and Demand Side Management Grant		2 609	-	-	-	-	-	-	-	-
Municipal Disaster Relief Grant		-	-	-	-	-	-	-	-	-
<b>Other capital transfers (insert description)</b>		-	-	-	-	-	-	-	-	-
<b>Provincial Government:</b>		44 083	4 087	5 798	-	2 622	2 898	(376)	-13.0%	4 087
Human Settlement Development		40 916	1 100	1 100	-	-	550	(550)	-100.0%	1 100
Community Library Services Grant		-	-	-	-	-	-	-	-	-
Development of Sports and Recreation Facilities		261	-	-	-	-	-	-	-	-
WESGRO		-	-	-	-	-	-	-	-	-
Maintenance of Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Municipal Replacement Fund		-	-	-	-	-	-	-	-	-
Service Delivery and Capacity Building Grant		-	-	-	-	-	-	-	-	-
Municipal Drought Relief Grant		-	-	-	-	-	-	-	-	-
Municipal Library Support Fund Grant		130	-	-	-	-	-	-	-	-
Department of Economic Development and Tourism Grant		2 228	-	-	-	-	-	-	-	-
Municipal Intervention Grant		548	-	-	-	-	-	-	-	-
Emergency Municipal loadshedding relief grant		-	-	-	-	-	-	-	-	-
Municipal Intervention Grant		-	-	-	-	-	-	-	-	-
Western Cape Financial Management Capacity Building Grant		-	-	-	-	-	-	-	-	-
Service SETA		-	-	-	-	-	-	-	-	-
Provincial contribution towards the acceleration of housing delivery		-	2 174	2 174	-	-	1 087	(1 087)	-100.0%	2 174
Regional Socio Economic Project Programme		-	783	783	-	783	391	-	-	783
Municipal Water Resilience Grant		-	-	1 739	-	1 739	870	-	-	-
<b>Other grant providers:</b>		-	-	-	-	-	-	-	-	-
Overberg District Safety Forum Grant		-	-	-	-	-	-	-	-	-
Municipal Disaster Recovery Grant		-	-	-	-	-	-	-	-	-
Upgrade of sanitation facilities from old housing project Grant		-	-	-	-	-	-	-	-	-
Rectification and upgrade of external sanitation facilities in Raiton Grant		-	-	-	-	-	-	-	-	-
<b>Total Capital Transfers and Grants</b>	5	68 274	20 240	20 727	2 319	12 970	10 364	2 607	25.2%	18 988
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	5	129 265	138 088	139 542	30 410	84 704	20 265	14 388	70.9%	136 604

# Swellendam Municipality

## Mid-Year Budget and Performance Assessment

### 8.2 Supporting table SC7 (1) – Grant expenditure

WC034 Swellendam - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M06 Dec 2023

WC034 Swellendam - supporting table SC7(1) Monthly Budget Statement - transfers and grant expenditure - AUG Dec 2023										
Description	Ref	2021/22	Budget Year 2022/23							
		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:		42 845	49 895	49 662	4 168	24 935	24 831	104	0.4%	49 662
Local Government Equitable Share		35 471	43 487	43 487	3 624	21 744	21 744	1	0.0%	43 487
Expanded public works programme integrated grant for municipalities		1 682	1 541	1 541	201	884	771	114	14.8%	1 541
Municipal Infrastructure Grant		2 077	2 328	2 173	183	1 549	1 086	463	42.6%	2 173
Integrated National Electrification Programme (municipal) grant		766	-	-	-	-	-	-	-	-
Local government financial management grant		1 720	1 770	1 770	16	532	885	(353)	-39.9%	1 770
Municipal Disaster Relief Grant		-	-	-	-	-	-	-	-	-
Water Services Infrastructure Grant		738	769	692	144	226	346	(120)	-34.7%	692
Energy Efficiency and Demand Side Management Grant		391	-	-	-	-	-	-	-	-
Provincial Government:		15 158	67 407	68 606	695	18 202	33 704	(15 146)	-44.9%	68 606
Local Government Internship Grant		-	-	-	-	-	-	-	-	-
Western Cape Financial Management Capacity Building Grant		-	-	-	-	-	-	-	-	-
Western Cape Financial Management Support Grant		346	-	-	-	-	-	-	-100.0%	-
Financial assistance to municipalities for maintenance and construction of transport infrastructure		-	50	50	-	-	25	(25)	-	50
SETA		7	-	-	-	-	-	-	-	-
Tourism		-	-	-	-	-	-	-	-	-
Maintenance of Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Municipal Electrical Master Plan Grant		-	-	-	-	-	-	-	-	-
Community Library Services Grant		-	-	-	-	-	-	-	-	-
Human Settlement Development (Beneficiaries)		9 200	58 060	58 060	-	15 366	29 030	(13 664)	-47.1%	58 060
Development of Sports and Recreation Facilities		38	-	-	-	-	-	-	-	-
Thusong Services Centre Grant		-	-	-	-	-	-	-	-	-
Library Service Grant		-	-	-	-	-	-	-	-	-
Finance Management		-	-	-	-	-	-	-	-	-
Internship Grant		-	-	-	-	-	-	-	-	-
WESGRO		-	-	-	-	-	-	-	-	-
Municipal Drought Relief Grant		-	-	-	-	-	-	-	-	-
Municipal Replacement Fund		5 109	6 334	6 334	695	2 835	3 167	(332)	-10.5%	6 334
Local Government Support Grant		-	-	-	-	-	-	-	-	-
Local Government Employment Support Grant		396	-	-	-	-	-	-	-	-
Department of Economic Development Grant		-	-	-	-	-	-	-	-	-
Informal Settlements Upgrading Partnership Grant: Provinces		-	2 250	2 250	-	-	1 125	(1 125)	-100.0%	2 250
Municipal Library Support Fund Grant		-	-	-	-	-	-	-	-	-
Western Cape Financial Management Capability Grant		62	-	-	-	-	-	-	-	-
Municipal Intervention Grant		-	-	-	-	-	-	-	-	-
Service SETA		-	-	-	-	-	-	-	-	-
Provincial contribution towards acceleration of housing delivery		-	326	326	-	-	163	(163)	-100.0%	326
Regional Socio Economic Project Programme		-	387	387	-	1	194	(193)	-99.5%	387
Municipal Water Resilience Grant		-	-	1 199	-	-	599	-	-	1 199
Other grant providers:		86	546	546	-	-	85	(85)	-100.0%	546
WESGRO		57	-	-	-	-	-	-	-	-
Service SETA		28	171	171	-	-	85	(85)	-100.0%	171
SETA		-	375	375	-	-	188	-	-	375
Total operating expenditure of Transfers and Grants:		58 089	117 848	118 814	4 863	43 137	58 620	(15 127)	-25.8%	118 814
Capital expenditure of Transfers and Grants										
Capital Transfers and Grants		22 355	16 183	14 932	1 812	9 675	7 468	2 209	29.6%	14 932
Local Government Equitable Share		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant		9 723	11 059	10 319	848	8 169	5 160	3 009	58.3%	10 319
Integrated National Electrification Programme (municipal) grant		5 102	-	-	-	-	-	-	-	-
Human Settlement Development		-	-	-	-	-	-	-	-	-
Community Library Services Grant		-	-	-	-	-	-	-	-	-
Development of Sport and Recreational Facilities		-	-	-	-	-	-	-	-	-
WESGRO		-	-	-	-	-	-	-	-	-
Maintenance of Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Water Services Infrastructure Grant		4 923	5 124	4 612	963	1 506	2 306	(800)	-34.7%	4 612
Energy Efficiency and Demand Side Management Grant		2 608	-	-	-	-	-	-	-	-
Other capital transfers [insert description]		39 494	4 057	5 796	1	29	2 898	(2 868)	-99.0%	5 796
Human Settlement Development		38 416	1 100	1 100	-	-	550	(550)	-100.0%	1 100
Community Library Services Grant		-	-	-	-	-	-	-	-	-
Development of Sports and Recreation Facilities		253	-	-	-	-	-	-	-	-
WESGRO		-	-	-	-	-	-	-	-	-
Maintenance of Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Municipal Replacement Fund		-	-	-	-	-	-	-	-	-
Service Delivery and Capacity Building Grant		-	-	-	-	-	-	-	-	-
Municipal Drought Relief Grant		-	-	-	-	-	-	-	-	-
Municipal Library Support Fund Grant		10	-	-	-	-	-	-	-	-
Department of Economic Development and Tourism Grant		310	-	-	-	-	-	-	-	-
Municipal Intervention Grant		504	-	-	-	-	-	-	-	-
Emergency Municipal loadshedding relief grant		-	-	-	-	-	-	-	-	-
Provincial contribution towards the acceleration of housing delivery		-	2 174	2 174	-	-	1 087	-	-	2 174
Regional Socio Economic Project Programme		-	783	783	1	29	391	-	-	783
Municipal Water Resilience Grant		-	-	1 739	-	-	870	(870)	-100.0%	1 739
Provincial contribution towards the acceleration of housing delivery		-	-	-	-	-	-	-	-	-
Overberg District Safety Forum Grant		-	-	-	-	-	-	-	-	-
Municipal Disaster Recovery Grant		-	-	-	-	-	-	-	-	-
Upgrade of sanitation facilities from old housing project Grant		-	-	-	-	-	-	-	-	-
Rectification and upgrade of external sanitation facilities in Raiton Grant		-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		61 850	20 240	20 727	1 813	9 704	10 364	(660)	-6.4%	20 727
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		119 939	138 088	139 542	6 676	52 841	68 984	(15 787)	-22.9%	139 542

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### **8.3 Supporting information grants**

#### **8.3.1 The following grants were received up to December 2023:**

##### **Municipal Infrastructure Grant (MIG)**

- **Municipal Infrastructure Grant (MIG) - Swellendam (Railton): Bulk Water Reticulation and Distribution**

SMT 29/22/23 – Mechanical & Electrical - Appointed.

SMT 30/22/23 – Civil - Appointed.

A rollover application of R490 000 was approved.

The MIG allocation was decreased by R 895 000. The impact needs to be assessed, as we have commitments in place. The project is a multi – year project and it is in process. The municipality awaits the approval of the Bill.

##### **Water Service Infrastructure Grant (WSIG)**

- **Barrydale Bulk Water Infrastructure Phase 2**

This is a multi-year project. The municipality received R 6 million for the project in March 2023. The municipality does have a contract and tender in place regarding the scope of works related to the R6 million funding. The municipality engaged the Contractor to negotiate in terms of the rates regarding matters of finalising scope, escalation and possible force majeure. Work in process. A rollover application of R 6 million was approved. The project progress is standing at 50%.

- **Swellendam (Railton): Bulk Water Reticulation and Distribution**

The partial upgrading of feeder mains from the Swellendam WTW to Railton also partially upgrading of Railton pump station.

Please note that the R 13 371 208,96 was not published in the gazette, hence the municipality cannot include it in the planned or procurement of the Contractor.

##### **Portion 1: Rising main remainder - Planned activities**

Tender Evaluation – Appeal period – objection received. This will delay implementation



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## **Mid-Year Budget and Performance Assessment**

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### **Portion 2: WTP to Pumpstation – Planned Activities (Multi-year)**

Design Development – 22 December 2023

Tender documentation – 15 January 2023

Advert – 03 February 2023

Close – 02 March 2023 (30-day tender)

Appointment – 22 April 2023

### **Municipal Disaster Relief Grant**

Hermitage Road – 80% of the project is completed and calculations in regards to this project was received from the District Municipality.

Other projects relating to this grant - Is in the design phase. BVI Consulting was Appointed. Testing and measurement of soil has been completed.

### **Emergency Municipal Loadshedding Relief Grant**

Procurement concluded.

### **SETA**

The grant received in the 2023/2024 financial year will be utilised for training.

### **Expanded public works programme integrated grant for municipalities (EPWP)**

A business plan was submitted for the 2023/2024 financial year in terms of targets to be reached by the municipality for work opportunities created.

### **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.

### **Local government financial management grant (FMG)**

A business plan was submitted for the 2023/2024 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.

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**Human Settlements Grant** – The contractor is currently on site and busy with the top structures.

### **Regional Socio-Economic Project Programme**

A contractor is appointed for the Railton Walkway Project, it is currently in the Stage 2 the feasibility phase and the second part of the project Railton Clinical Way is currently busy with tender and documentation stage 4.

### **Municipal Water Resilience Grant**

The project is the Stage 3 Phase - Design and development. A consultant is appointed for this project.

### **Application of roll over for unspent grants 2022/23**

- The municipality did apply to Provincial Treasury on the 14<sup>th</sup> of July 2023 for the rollover of unspent Provincial conditional grants to be rolled over to the 2023/24 financial year.
- Furthermore, the municipality did apply to Provincial and National Treasury on the 31<sup>st</sup> of Aug 2023 for roll over of unspent Provincial and National Treasury conditional grants to be rolled over the 2023/24 financial year.

### **Approval was granted by Provincial Treasury for the following grants to be rolled over to the 2023/24 financial year:**

- Informal Settlements Upgrading Partnership Grant: Provinces
- Provincial contribution towards acceleration of housing delivery grant
- Emergency Municipal loadshedding relief grant
- Western Cape Financial Management Capability Grant
- Title Deeds Restoration Grant
- Western Cape Municipal Interventions Grant

### **Approval was granted by National Treasury for the following grants to be rolled over to the 2023/2024 financial year:**

- Municipal Infrastructure Grant
- Water Service Infrastructure Grant
- Municipal Disaster Relief Grant

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

WC034 Swellendam - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M06 Dec 2023						
Description	Ref	Budget Year 2023/24				
		Approved Rollover 2022/23	Monthly actual	YearTD actual	YTD variance	YTD variance
R thousands						%
<b>EXPENDITURE</b>						
<b>Operating expenditure of Approved Roll-overs</b>						
National Government:		1 108	138	420	(689)	-62.1%
Local Government Equitable Share		-	-	-	-	
Expended public works programme integrated grant for municipalities		-	-	-	-	
Municipal Infrastructure Grant	64	64	64	64	0	0.2%
Integrated National Electrification Programme (municipal) grant	-	-	-	-	-	
Local government financial management grant	-	-	-	-	-	
Municipal Disaster Relief Grant	235	-	-	-	(235)	-100.0%
Water Services Infrastructure Grant	810	74	356	(454)	-56.1%	
Provincial Government:		1 875	56	159	(188)	-10.0%
Local Government Internship Grant	-	-	-	-	-	
Western Cape Financial Management Capability Building Grant	90	30	30	(60)	-66.7%	
Western Cape Financial Management Support Grant	-	-	-	-	-	
Financial assistance to municipalities for maintenance and construction of transport infrastructure	-	-	-	-	-	
Tourism	-	-	-	-	-	
Maintenance of Water Supply Infrastructure	-	-	-	-	-	
Municipal Electrical Master Plan Grant	-	-	-	-	-	
Community Library Services Grant	-	-	-	-	-	
Provincial contribution towards acceleration of housing delivery grant	-	-	-	-	-	
Development of Sports and Recreation Facilities	-	-	-	-	-	
Thusong Services Centre Grant	-	-	-	-	-	
Library Service Grant	-	-	-	-	-	
Finance Management	-	-	-	-	-	
Internship Grant	-	-	-	-	-	
WESGRO	-	-	-	-	-	
Municipal Drought Relief Grant	-	-	-	-	-	
Municipal Replacement Fund	-	-	-	-	-	
Local Government Support Grant	-	-	-	-	-	
Local Government Employment Support Grant	-	-	-	-	-	
Department of Economic Development Grant	-	-	-	-	-	
Informal Settlements Upgrading Partnership Grant: Provinces	795	-	-	(795)	-100.0%	
Municipal Library Support Fund Grant	-	-	-	-	-	
Other transfers and grants [insert description]	-	-	-	-	-	
Municipal Intervention Grant	33	-	-	-	-	
Conditional Grant for Libraries	-	-	-	-	-	
Municipal Water Resilience Grant	-	-	-	-	-	
Title Deeds Restoration Grant	161	-	-	-	-	
Emergency Municipal loadshedding relief grant	115	-	104	11	9.7%	
Provincial contribution towards acceleration of housing delivery grant	682	26	26	656	96.2%	
Other grant providers:		677	-	-	(44)	-6.5%
Overberg District Safety Forum Grant	44	-	-	(44)	-100.0%	
SETA	360	-	129	-	-	
Service SETA Grant	273	28	61	-	-	
Total operating expenditure of Approved Roll-overs		3 660	193	579	(921)	-25.2%
<b>Capital expenditure of Approved Roll-overs</b>						
Capital Transfers and Grants		9 143	917	2 797	290	3.2%
Local Government Equitable Share	-	-	-	-	-	
Municipal Infrastructure Grant	427	426	426	(0)	0.0%	
Integrated National Electrification Programme (municipal) grant	-	-	-	-	-	
Community Library Service Grant	-	-	-	-	-	
WESGRO	-	-	-	-	-	
Maintenance of Water Supply Infrastructure	-	-	-	-	-	
Water Services Infrastructure Grant	5 398	491	2 370	(3 028)	-56.1%	
Municipal Disaster Recovery Grant	3 318	-	-	3 318	100.0%	
Other capital transfers [insert description]		5 526	171	1 031	(4 374)	-79.1%
Human Settlement Development	-	-	-	-	-	
Community Library Services Grant	-	-	-	-	-	
Development of Sports and Recreation Facilities	-	-	-	-	-	
WESGRO	-	-	-	-	-	
Maintenance of Water Supply Infrastructure	-	-	-	-	-	
Municipal Interventions Grant	217	-	170	-	-	
Municipal Replacement Fund	-	-	-	-	-	
Service Delivery and Capacity Building Grant	-	-	-	-	-	
Municipal Drought Relief Grant	-	-	-	-	-	
Municipal Library Support Fund Grant	-	-	-	-	-	
Department of Economic Development and Tourism Grant	-	-	-	-	-	
Provincial contribution towards acceleration of housing delivery grant	4 545	171	171	(4 374)	-96.2%	
Emergency Municipal loadshedding relief grant	764	-	690	-	-	
Other grant providers:		26	-	-	26	100.0%
Overberg District Safety Forum Grant	26	-	-	26	100.0%	
Service Seta	-	-	-	-	-	
Municipal Disaster Recovery Grant	-	-	-	-	-	
Total capital expenditure of Approved Roll-overs		14 695	1 088	3 827	(4 058)	-27.6%
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS		18 356	1 281	4 406	(4 979)	-27.1%

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### SECTION 9 CAPITAL PROGRAMME PERFORMANCE

Supporting table SC12 reconciles with table C5.

WC034 Swellendam - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M06 December

Month	2022/23	Budget Year 2023/24							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	% spend of Original Budget
R thousands									
<b>Monthly expenditure performance trend</b>									
July	4 775	3 853	5 359	248	248	5 359	5 111	95.4%	1%
August	382	3 853	5 359	2 090	2 338	10 718	8 379	78.2%	5%
September	2 189	3 853	5 359	2 382	4 720	16 077	11 357	70.6%	10%
October	11 042	3 853	5 359	3 195	7 915	21 435	13 521	63.1%	17%
November	2 674	3 853	5 359	3 822	11 737	26 794	15 057	56.2%	25%
December	6 420	3 853	5 359	3 171	14 908	32 153	17 245	53.6%	32%
January	8 067	3 853	5 359	-	14 908	37 512	22 604	60.3%	32%
February	7 217	3 853	5 359	-	14 908	42 871	27 963	65.2%	32%
March	5 248	3 853	5 359	-	14 908	48 230	33 322	69.1%	32%
April	1 890	3 853	5 356	-	14 908	53 586	38 678	72.2%	32%
May	2 111	3 853	5 353	-	14 908	58 939	44 031	74.7%	32%
June	9 109	3 853	5 367	-	14 908	64 307	49 399	76.8%	32%
<b>Total Capital expenditure</b>	<b>61 115</b>	<b>46 330</b>	<b>64 307</b>	<b>14 908</b>					

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## **SECTION 10 – SERVICE DELIVERY PERFORMANCE PLANNING**

### **10.1 Legislative Overview**

In terms of Section 72(1)(a) and 52(d) of the Local Government Municipal Finance Management Act (MFMA) No. 56 of 2003 the Accounting Officer must by 25 January of each year assess the performance of the Municipality during the first half of the financial year. A report on such assessment must in terms of Section 72(1)(b) of the MFMA be submitted to the Mayor, Provincial Treasury and National Treasury. Once the Mayor has considered the report, it must be submitted to Council by 31 January in terms of Section 54(1)(f) of the MFMA.

The Mayor approved the Top Layer Services Delivery and Budget Implementation Plan (SDBIP) for 2023/24 in terms of Section 53(1)(c)(ii) of the MFMA, MFMA Circular No. 13 and the Budgeting and Reporting Regulation, which include the Municipality's key performance indicators (KPI's) for 2023/24.

### **10.2 Creating a Culture of Performance**

#### **10.2.1 Performance Framework**

Regulation 7(1) of the Local Government: Municipal Planning and Performance Management Regulations, 2001 states that "A municipality's performance management system entails a framework that describes and represents how the municipality's cycle and processes of performance planning, monitoring, measurement, review, reporting and improvement will be conducted, organized and managed, including determining the roles of the different role players." This framework, inter alia, reflects the linkage between the Integrated Development Plan (IDP), Budget, SDBIP and individual and service provider performance. The Municipality's Performance Management Framework was adopted by Council on 30 June 2022 per Council Item A115 and reviewed during the 2022/23 financial year. The budget, SDF, PMS an IDP process and implementation plan was approved by Council in August 2023.

#### **10.2.2 Monitoring performance**

The Municipality utilizes an electronic web-based system on which KPI owners update actual performance on a monthly basis. KPI owners report on the results

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of the KPI's by documenting the following information on the performance system:

- The actual result in terms of the target set;
  - The output/outcome of achieving the KPI;
  - The calculation of the actual performance reported (If percentage);
  - A performance comment on the result;
  - Actions to improve the performance against the target set, if the target was not achieved;
  - It is the responsibility of every KPI owner to maintain a portfolio of evidence to support actual performance results updated;
- Performance results are monitored and reviewed in terms of:
- Quarterly KPI monitoring sessions held by the Municipal Manager with all managers;
  - Quarterly reports tabled before the Portfolio Committees of the Mayor;
  - Quarterly reports tabled before the Executive Mayoral Committee and Council;

It should be noted that there is a critical vacancy in the Performance division of the municipality that is in the process of being filled. It is hoped to make an appointment by 1 February 2024. Performance management is lagging behind in the Municipality and additional capacity is needed as a priority. Provincial government was approached to provide assistance to improve performance management in the Municipality.

### **10.3 Link to the IDP and the Budget**

The Municipality identified the following strategic objectives based on the inputs from the community in the 5-year IDP:

1. To create a capacitated people-centered institution.
2. To create a safe and healthy living environment.
3. To develop integrated and sustainable settlements with the view to correct spatial imbalances
4. To enhance access to basic services and address maintenance backlogs
5. To enhance economic development with a focus on both first and second economies
6. To improve financial viability and management
7. To promote good governance and community participation

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**10.3.1 Performance indicators set in the approved Top Layer SDBIP for 2023/24 per strategic objective**

i) To create a capacitated, people-centered institution

Ref	KPI	Unit of Measurement	Ward	Annual Target
TL7	Complete the annual risk assessment and submit to the Audit Committee by 30 June 2024	Completed risk assessment submitted to the Audit Committee	All	1
TL27	Achieve an Unqualified Audit Opinion for the 2022/23 financial year	Unqualified Audit Opinion Achieved	All	1
TL28	The number of people from employment equity target groups employed in the three highest levels of management in compliance with the equity plan by 30 June 2024	Number of people employed	All	1
TL29	The percentage of the municipality's personnel budget actually spent on implementing its workplace skills plan by 30 June 2024 {(Actual amount spent on training/total personnel budget)x100}	% of the personnel budget spent on implementing the workplace skills plan	All	0.50%
TL30	Limit quarterly vacancy rate to less than 10% of funded posts {(Number of funded posts vacant / number of funded posts) x100}	% quarterly vacancy rate	All	10%

Table 3: To create a capacitated, people-centered institution

ii) To create a safe and healthy living environment

Ref	KPI	Unit of Measurement	Ward	Annual Target
TL32	Review the Spatial Development Framework and submit to Council for consideration by 31 May 2023	SDF review and submitted to Council for consideration	All	1
TL47	Review the Disaster Management Plan and submit to Council by 31 May 2023	Disaster Management Plan reviewed and submitted to Council	All	1

Table 4: To create a safe and healthy living environment

iii) To develop integrated and sustainable settlements with the view to correct spatial imbalances

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Ref	KPI	Unit of Measurement	Ward	Annual Target
TL48	Review the Human Settlements Pipeline and submit to Council by 30 June 2024	Human Settlements Plan reviewed and submitted to Council	All	1

Table 5: To develop integrated and sustainable settlements with the view to correct spatial imbalances

### iv) To enhance access to basic services and address maintenance backlogs

Ref	KPI	Unit of Measurement	Ward	Annual Target
TL8	Number of residential properties that receive piped water that is connected to the municipal water infrastructure network as at 30 June 2024	Number of residential properties which are billed for water or have pre paid meters as at 30 June 2024	All	7015
TL9	Number of residential properties connected to the municipal electrical infrastructure network (credit and prepaid electrical metering and excluding Eskom areas) as at 30 June 2024	Number of residential properties which are billed for electricity or have pre paid meters (Excluding Eskom areas) as at 30 June 2024	All	6960
TL10	Number of residential properties connected which have access to a sewerage network or septic tank irrespective of the number of water closets (toilets) as at 30 June 2024	Number of residential properties which are billed for sewerage as at 30 June 2024	All	6 564
TL11	Number of residential properties for which refuse is removed once per week as at 30 June 2024	Number of residential properties which are billed for refuse removal as at 30 June 2024	All	6 453
TL12	Provide access of 6kl free basic water to indigent and poor households in terms of the approved indigent policy	Number of registered indigent and poor households receiving or that have access to free basic water	All	2 339
TL13	Provide access of 50kwh free basic electricity to indigent households in terms of the approved indigent policy	Number of registered indigent households receiving electricity	All	2 015
TL14	Provide access of 20kwh free basic electricity to poor households in terms of the approved indigent policy	Number of registered poor households receiving or that have access to free basic electricity	All	324
TL15	Provide free basic sanitation to indigent households in terms of the approved indigent policy	Number of registered indigent households receiving free basic sanitation	All	2 015
TL16	Provide discounted basic sanitation to poor households in terms of the approved indigent policy (50% discount)	Number of registered poor households receiving discounted basic sanitation	All	324
TL17	Provide free basic refuse removal to indigent households in terms of the approved indigent policy	Number of registered indigent households receiving free basic refuse removal	All	2 015



# Swellendam Municipality

## Mid-Year Budget and Performance Assessment

Ref	KPI	Unit of Measurement	Ward	Annual Target
TL18	Provide discounted basic refuse removal to poor households in terms of the approved indigent policy (50% discount)	Number of registered poor households receiving free basic refuse removal	All	<b>324</b>
TL23	Limit unaccounted for water to less than 25% by 30 June 2024 {(Number of Kilolitres Water Purchased or Purified - Number of Kilolitres Water Sold) / Number of Kilolitres Water Purchased or Purified x 100}	% unaccounted for water by 30 June 2024	All	<b>25% (New)</b>
TL24	Limit unaccounted for electricity to less than 12% by 30 June 2024 {(Number of Electricity Units Purchased and/or Generated - Number of Electricity Units Sold) / Number of Electricity Units Purchased and/or Generated} x100}	% unaccounted for electricity by 30 June 2024	All	<b>12% (New)</b>
TL33	Spend 90% of the roads and stormwater maintenance (excluding general vehicles-streets) budget by 30 June 2024 {(Actual expenditure on maintenance divided by the total approved maintenance budget)x100}	% of the maintenance budget spent	All	<b>90%</b>
TL34	Spend 90% of the electricity maintenance (excluding general vehicles-electricity) budget by 30 June 2024 {(Actual expenditure on maintenance divided by the total approved maintenance budget)x100}	% of the maintenance budget spent	All	<b>90%</b>
TL35	Spend 90% of the waste water maintenance (excluding general vehicles-sewerage network & general vehicles sewerage administration) budget by 30 June 2024 {(Actual expenditure on maintenance divided by the total approved maintenance budget)x100}	% of the maintenance budget spent	All	<b>90%</b>
TL36	Spend 90% of the water maintenance (excluding general vehicles-water purification, general vehicles-irrigation water & vehicle costs-water dams) budget by 30 June 2024 {(Actual expenditure on maintenance divided by the total approved maintenance budget)	% of the maintenance budget spent	All	<b>90%</b>
TL37	Spend 95% of the MIG funding allocated for completion of projects by 30 June 2023 {(Actual expenditure on MIG funding received divided by the total MIG funding received)x100}	% of MIG funding received spent	All	<b>95%</b>
TL38	Spend 95% of the capital budget allocated for the upgrade of the Railton Bulk water Reticulation program by 30 June 2024 {(Actual capital expenditure on the project divided by the total approved capital budget for the project) x100}	% of the capita budget spent for the upgrade of the Railton Bulk Water Reticulation program by 30 June 2024	All	<b>95%</b>
TL39	Spend 95% of the capital budget allocated for the Railton Upgrading of Gravel Roads and Stormwater Phase 3 by 30 June 2024 {(Actual capital expenditure on the project divided by the total approved capital budget for the project) x100}	% of the capital budget spent for the Railton Upgrading of Gravel Roads and Stormwater Phase 3 by 30 June 2024	All	<b>95% (New)</b>
TL40	Spend 95% of the capital budget allocated for the Rehabilitation of a section of Van Riebeeck street in Barrydale by 30 June 2024 {(Actual capital expenditure on the project divided by the	% of the capital budget spent from amount allocated for the Rehabilitation of Van Riebeeck	All	<b>95% (New)</b>

# Swellendam Municipality

## Mid-Year Budget and Performance Assessment

Ref	KPI	Unit of Measurement	Ward	Annual Target
	total approved capital budget for the project} x100}	Street in Barrydale by 30 June 2024		
TL41	Spend 90% of the capital budget allocated for the upgrade of Bakenskop and Railton Pumpstation by 30 June 2024 {(Actual capital expenditure on the project divided by the total approved capital budget for the	% of the budget spent in respect of the upgrade of Bakenskop and Railton pump station by 30 June 2024	All	90%
TL42	Spend 95% of the capital budget allocated for the Electrification of housing project 950 even by 30 June 2024 {(Actual capital expenditure on the project divided by the total approved capital budget for the project} x100}	% of the capital budget spent, allocated for the electrification of housing project (950 units)	All	95% (New)
TL43	Spend 90% of the capital budget allocated for the construction of a new Silo at the wastewater Pump Station by 30 June 2024 {(Actual capital expenditure on the project divided by the total approved capital budget for the project}x100}	% of the capital budget spent allocated for the construction of a new Silo waste water Pump station by 30 June 2024	All	90%
TL44	Spend 90% of the capital budget allocated for the Fencing of the Bontebok Landfill site by 30 June 2024 {(Actual capital expenditure on the project divided by the total approved capital budget for the project}x100}	% of the capital budget spent for fencing of the Bontebok Landfill site	All	90%
TL45	Spend 95% of the capital budget allocated for the Rehabilitation of roads in Industrial Area (RRAMS priority list) by 30 June 2024 {(Actual capital expenditure on the project divided by the total approved capital budget for the project} x100}	% of the capital budget spent to Rehabilitation of roads in Industrial area by 30 June 2024	All	95% (New)
TL46	95% microbiological quality level achieved for water as per SANS 241	% microbiological water quality level achieved as per SANS 241 criteria	All	95%

Table 6: To enhance access to basic services and address maintenance backlogs

- v) To enhance economic development with focus on both first and second economies

Ref	KPI	Unit of Measurement	Ward	Annual Target
TL31	Create temporary work opportunities in terms of EPWP by 30 June 2023	Number of temporary work opportunities created	All	210

Table 7: To enhance economic development with focus on both first and second economies

- vi) To improve financial viability and management

Ref	KPI	Unit of Measurement	Ward	Annual Target
TL19	The percentage of the municipality's capital budget actually spent by 30 June 2024 {(Amount actually spent on capital projects/ Amount budgeted for capital projects}x100}	% of capital budget spent by 30 June 2024	All	90%

# Swellendam Municipality

## Mid-Year Budget and Performance Assessment

Ref	KPI	Unit of Measurement	Ward	Annual Target
TL20	Financial viability measured in terms of the municipality's ability to meet its service debt obligations as at 30 June 2024 $\{(Short\ Term\ Borrowing + Bank\ Overdraft + Short\ Term\ Lease + Long\ Term\ Borrowing + Long\ Term\ Lease) / Total\ Operating\ Revenue - Operating\ Conditional\ Grant\} \times 100$	Debt to revenue as at 30 June 2024	All	<b>25.30%</b>
TL21	Financial viability measured in terms of the outstanding service debtors as at 30 June 2024 $\{(Total\ outstanding\ service\ debtors / revenue\ received\ for\ services) \times 100\}$	Service debtors to revenue as at 30 June 2024	All	<b>18.00%</b>
TL22	Financial viability measured in terms of the available cash to cover fixed operating expenditure as at 30 June 2024 $\{(Cash\ and\ Cash\ Equivalents - Unspent\ Conditional\ Grants - Overdraft) + Short\ Term\ Investment\} / Monthly\ Fixed\ Operational\ Expenditure\ excluding\ (Depreciation,\ Amortisation,\ and\ Provision\ for\ Bad\ Debts,\ Impairment\ and\ Loss\ on\ Disposal\ of\ Assets)\}$	Cost coverage as at 30 June 2024	All	<b>1.8%</b>
TL25	Achieve a debtors payment percentage of 95% by 30 June 2024 $\{(Gross\ Debtors\ Opening\ Balance + Billed\ Revenue - Gross\ Debtors\ Closing\ Balance - Bad\ Debts\ Written\ Off) / Billed\ Revenue\} \times 100\}$	Debtors payment percentage as at 30 June 2023	All	<b>95%</b>
TL26	Approve an action plan to address all the issues raised in the management letter of the Auditor-General by 31 December 2023	Action plan approved by the MM by 31 December 2022	All	<b>1</b>
TL50	Submit annual financial budget by 31 May 2024 to Council	Submission of annual financial budget to Council by 31 May 2024	All	<b>1</b>

Table 8: To improve financial viability and management

### vii) To promote good governance and community participation

Ref	KPI	Unit of Measurement	Ward	Annual Target
TL1	Compile the Risk Based Audit Plan (RBAP) and submit to the Audit Committee by 30 June 2024	RBAP submitted to the Audit Committee by 30 June 2024	All	<b>1</b>
TL2	90% of the RBAP for 2022/23 implemented by 30 June 2024 $\{(Number\ of\ audits\ and\ tasks\ completed\ for\ the\ period / Number\ of\ audits\ and\ tasks\ identified\ in\ the\ RBAP\} \times 100\}$	% of the RBAP implemented by 30 June 2024	All	<b>90%</b>
TL3	Compile and submit the 1st review of the draft IDP for the 2023/24 financial year to Council by 31 May 2024	Draft IDP compiled and submitted to Council	All	<b>1</b>
TL4	Compile and submit the final IDP for 2023/24 financial year to Council by 31 May 2024	Council item on final IDP for 2023/24 tabled to Council by 31 May 2024	All	<b>1</b>
TL5	Submit the draft Annual Report for 2022/23 in terms of the MFMA to Council by 31 January 2024	Draft report submitted to Council by 31 January 2024	All	<b>1</b>

## Swellendam Municipality

### Mid-Year Budget and Performance Assessment

Ref	KPI	Unit of Measurement	Ward	Annual Target
TL6	Approve the Annual Report in terms of MFMA within two months after submission of draft	Annual Report approval within 2 months of draft submission	All	1
TL49	Develop Phase I of the draft Integrated Waste Management Plan and submit to Director by 30 June 2024	Phase I of the draft Integrated Waste Management Plan developed and submitted to Director	All	1

#### 10.4 Budget spending per IDP strategic objective

The tables below provide an analysis of the capital and operational budget allocation for the 2023/24 financial year compared to each other:

No.	Municipal Strategic Objective	Capital Budget	Adjusted Capital	Adjusted Operating Budget
		R'000		
1	To create a capacitated people-centered institution	-	-	19 316 513
2	To create a safe and healthy living environment	767 960	1 150 087	80 426 676
3	To develop integrated and sustainable settlements with the view to correct spatial imbalances	3 041 522	832 609	70 427 622
4	To enhance access to basic services and address maintenance backlogs	39 482 794	59 033 909	214 866 793
5	To enhance economic development with focus on both first and second economies	48 000	-	2 009 466
6	To improve financial viability and management	1 160 000	2 540 000	36 033 755
7	To promote good governance and community participation	1 830 000	750 000	35 108 457
<b>Total</b>		<b>46 330 276</b>	<b>64 306 605</b>	<b>458 189 282</b>

Table 9: Budget per Strategic Objective

## Swellendam Municipality

### Mid-Year Budget and Performance Assessment

The graphs below indicate the budget operating and capital expenditure per strategic objective for 2023/24:

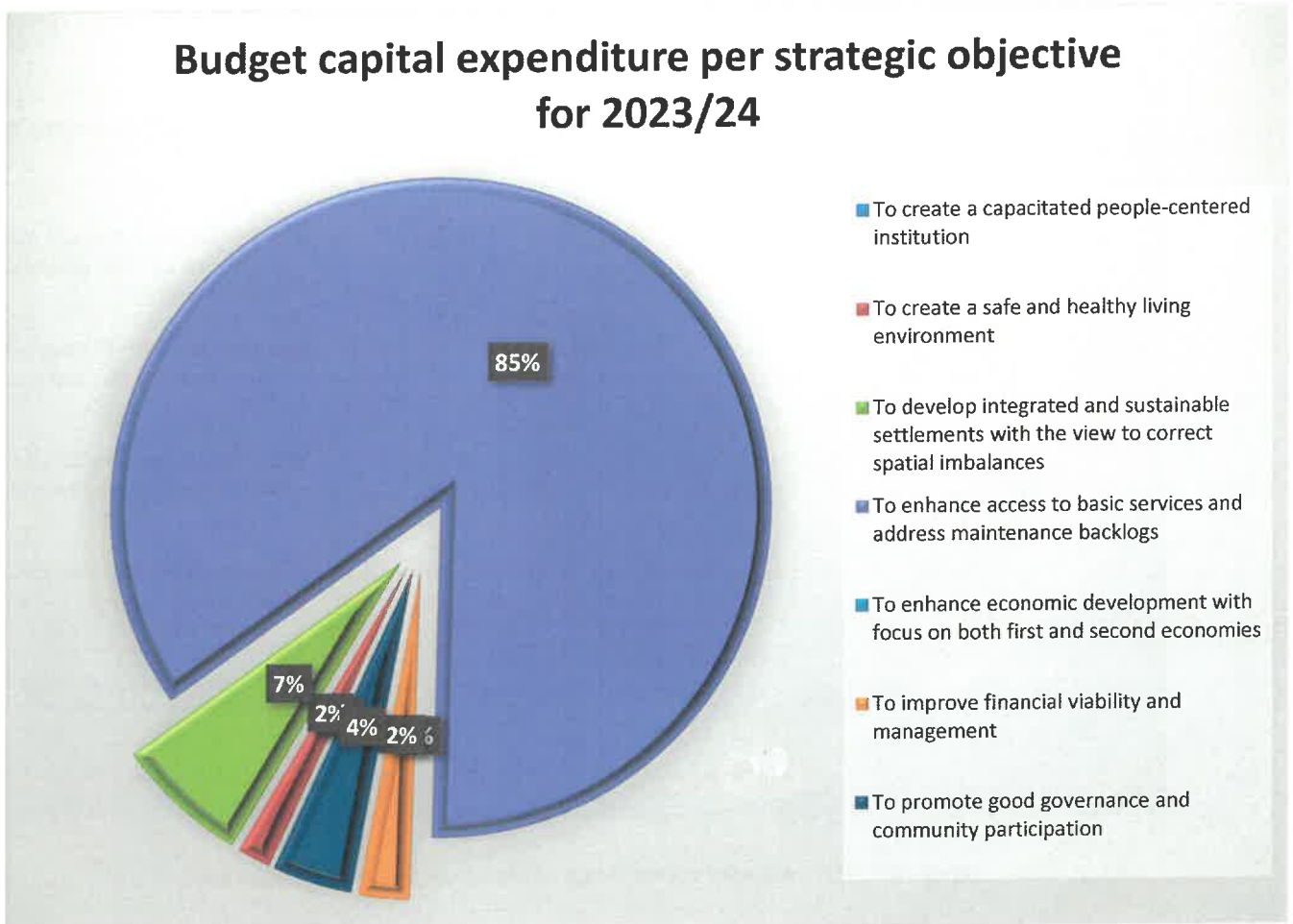


Figure 12: Budgeted capital expenditure per strategic objective



### Adjusted capital expenditure per strategic objective for 2023/24

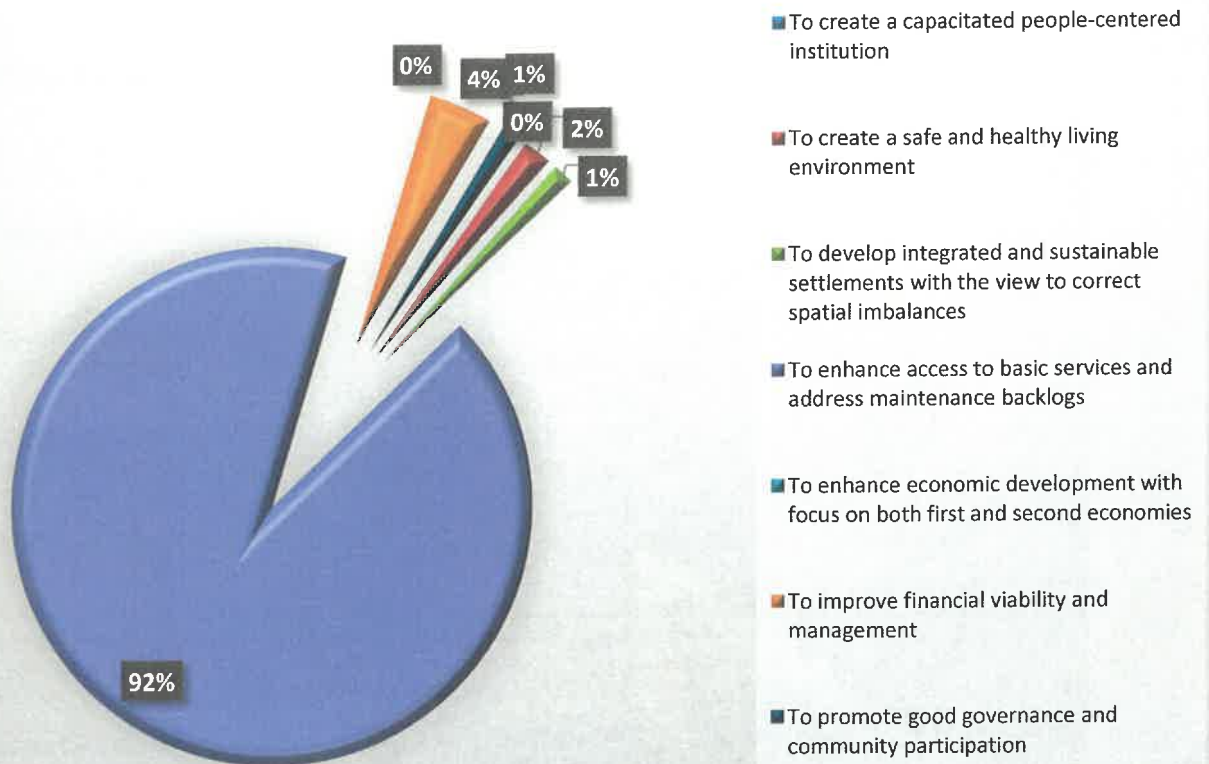


Figure 13: Adjusted capital budget expenditure per strategic objective

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## Mid-Year Budget and Performance Assessment

No.	Municipal Strategic Objective	Actual Capital Expenditure as at 31 December 2023	Actual Operational Expenditure as at 31 December 2023
		R'000	
1	To create a capacitated people-centered institution	-	4 480 087
2	To create a safe and healthy living environment	170 385	38 862 384
3	To develop integrated and sustainable settlements with the view to correct spatial imbalances	48 652	19 195 131
4	To enhance access to basic services and address maintenance backlogs	13 996 964	90 214 466
5	To enhance economic development with focus on both first and second economies	-	628 675
6	To improve financial viability and management	274 168	17 498 321
7	To promote good governance and community participation	417 746	14 682 895
<b>Total</b>		<b>14 907 915</b>	<b>185 561 960</b>

Table 10: budget operating and capital expenditure

The graphs below indicate the actual capital and actual operating expenditure per strategic objective for the mid-year ending December 2023:



### Actual capital expenditure per strategic objective for the mid-year ending December 2023

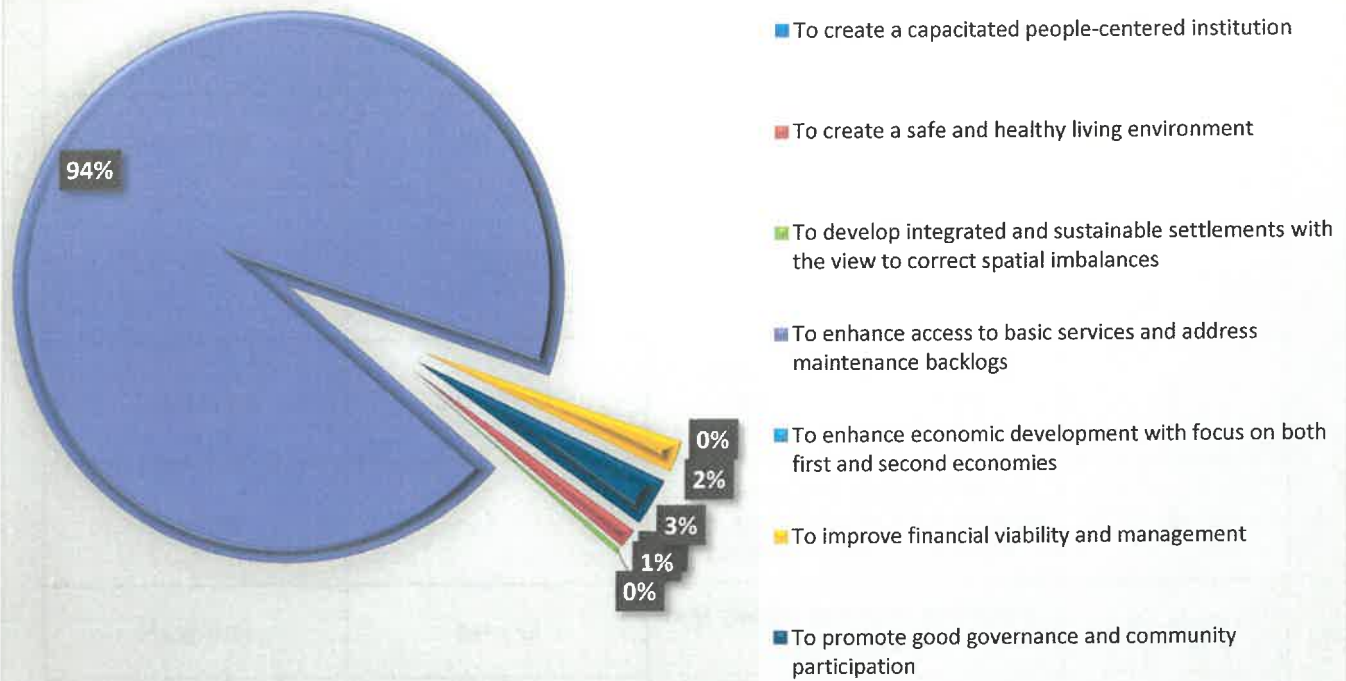


Figure 14: Actual capital expenditure December 2023

### Actual operational expenditure per strategic objective for the mid-year ending December 2023

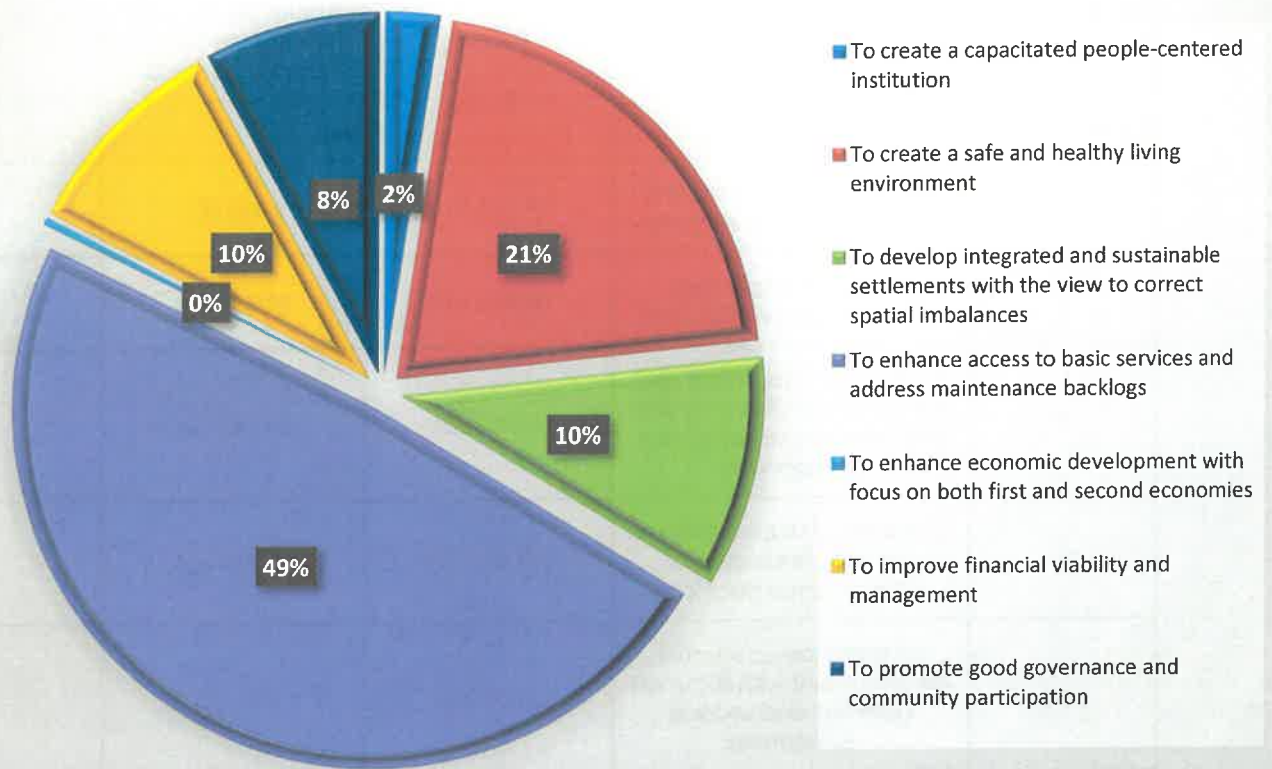


Figure 16: Actual operational expenditure December 2023

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## Mid-Year Budget and Performance Assessment

The tables below provide an analysis of the capital and operational budget allocation for the 2023/24 financial year and actual expenditure as at 31 December 2023 per Strategic Objective (Opex excludes internal transfers):

No.	Municipal Strategic Objective	Budget	Actual Operational Expenditure as at 31 December 2023	%Spent
		R'000		%
1	To create a capacitated people-centered institution	19 316 513	4 480 087	23%
2	To create a safe and healthy living environment	80 426 676	38 862 384	48%
3	To develop integrated and sustainable settlements with the view to correct spatial imbalances	70 427 622	19 195 131	27%
4	To enhance access to basic services and address maintenance backlogs	214 866 793	90 214 466	42%
5	To enhance economic development with focus on both first and second economies	2 009 466	628 675	31%
6	To improve financial viability and management	36 033 755	17 498 321	49%
7	To promote good governance and community participation	35 108 457	14 682 895	42%
<b>Total</b>		<b>458 189 282</b>	<b>185 561 960</b>	<b>40%</b>

Table 11: Actual operational budget allocation

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## Mid-Year Budget and Performance Assessment

No.	Municipal Strategic Objective	Capex Original Budget	Capex Adjustment Budget	Actual Capital Expenditure as at 31 December 2023	%Spent
		R'000			%
1	To create a capacitated people-centered institution	-	-	-	0
2	To create a safe and healthy living environment	767 960	1 150 087	170 385	15%
3	To develop integrated and sustainable settlements with the view to correct spatial imbalances	3 041 522	832 609	48 652	6%
4	To enhance access to basic services and address maintenance backlogs	39 482 794	59 033 909	13 996 964	24%
5	To enhance economic development with focus on both first and second economies	48 000	-		0%
6	To improve financial viability and management	1 160 000	2 540 000	274 168	11%
7	To promote good governance and community participation	1 830 000	750 000	417 746	56%
<b>Total</b>		<b>46 330 276</b>	<b>64 306 605</b>	<b>14 907 915</b>	<b>23%</b>

Table 12: Actual capital budget allocation

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### Mid-Year Budget and Performance Assessment

## SECTION 11 – MID-YEAR PERFORMANCE AGAINST THE PERFORMANCE INDICATORS SET IN THE APPROVED TOP LAYER SDBIP FOR 2023/24

### 11.1 Overall Actual Performance of Indicators for the Mid-Year Ending 31 December 2023

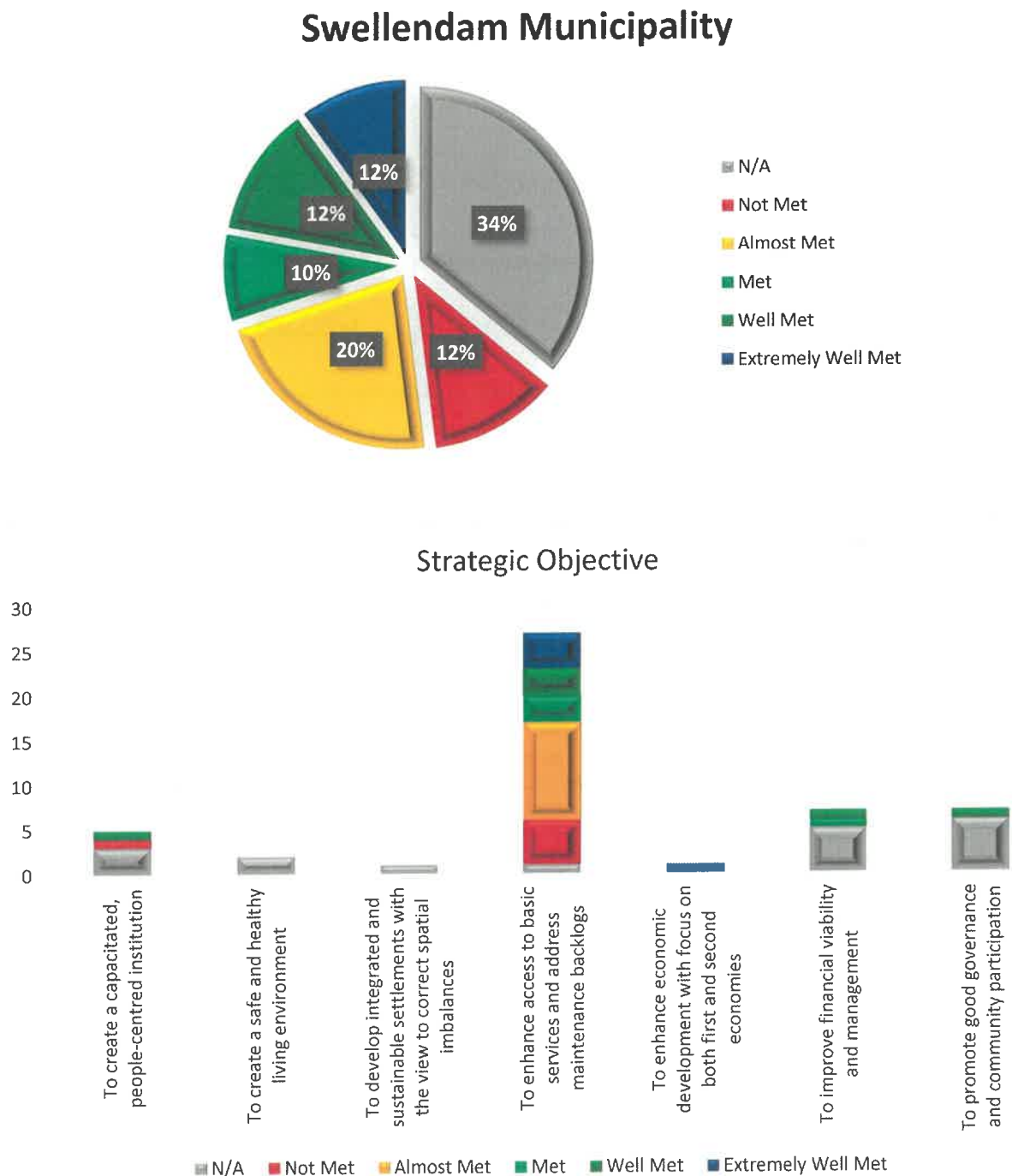


Figure 15: Performance per strategic objective for the mid-year ending 31 December 2023

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Category	SO1	SO2	SO3	SO4	SO5	SO6	SO7	Total
	To create a capacitated, people-centred institution	To create a safe and healthy living environment	To develop integrated and sustainable settlements with the view to correct spatial imbalances	To enhance access to basic services and address maintenance backlogs	To enhance economic development with focus on both first and second economies	To improve financial viability and management	To promote good governance and community participation	
N/A	3	2	1	1	0	5	6	17
Not Met	1	0	0	5	0	0	0	6
Almost Met	0	0	0	9	0	0	0	10
Met	0	0	0	4	0	1	0	5
Well Met	1	0	0	3	0	1	1	6
Extremely Well Met	0	0	0	5	1	0	0	6
	5	2	1	27	1	7	7	50

Colour	Category	Explanation
	KPI Not Yet Measured	KPI's with no targets or actual results for the selected period
	KPI Not Met	Actual vs. target less than 75%
	KPI Almost Met	Actual vs. target between 75% and 100%
	KPI Met	Actual vs. target 100% achieved
	KPI Well Met	Actual vs. target more than 100% and less than 150% achieved
	KPI Extremely Well Met	Actual vs. target more than 150% achieved

### 11.2 Actual Performance per Strategic Objective of Indicators for the Mid-Year Ending 31 December 2023

Detailed below is the unaudited Top Layer SDBIP for the first half of the financial year ending 31 December 2023 which measures the Municipality's overall performance per strategic objective. The tables, furthermore, include the

# Swellendam Municipality

## Mid-Year Budget and Performance Assessment

performance comments and corrective measures indicated for targets not achieved.

The Municipality met 78.8% (26 of 32) of the applicable KPI's for the period as at 31 December 2023. The remainder of the KPI's (18) on the Top Layer SDBIP out of the total number of 50 KPI's do not have targets for this period and will be reported on in future quarters when they are due. 18.75% (6 of 32) KPI targets were not achieved as at 31 December 2023 of which the details are included in the tables below.

11.2.1 Actual performance per strategic objective of indicators for the mid-year ending 31 December 2023

### ***j) To create a capacitated, people centred institution***

Ref	KPI Name [R]	Unit of Measurement	Ward	Actual Performance for 2022/23	Overall Performance 2023/24							Corrective Measures
					Target					Actual	R	
					Q1	Q2	Q3	Q4	Annual			
TL7	Complete the annual risk assessment and submit to the Audit Committee by 30 June 2024	Completed risk assessment submitted to the Audit Committee	All	1	0	0	0	1	1	0	N/A	
TL27	Achieve an Unqualified Audit Opinion for the 2022/23 financial year	Unqualified Audit Opinion Achieved	All	1	0	1	0	0	1	1	R	The AG report is expected in February 2024
TL28	The number of people from employment equity target groups employed in the three highest levels of management in compliance with the equity plan by 30 June 2024	Number of people employed	All	1	0	0	0	1	1	0	N/A	
TL29	The percentage of the municipality's personnel budget actually spent on implementing its workplace skills plan by 30 June 2024 (Actual)	% of the personnel budget spent on implementing the workplace skills plan	All	0.21%	0%	0%	0%	0.50%	0.50%	0%	N/A	



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Ref	KPI Name [R]	Unit of Measurement	Ward	Actual Performance for 2022/23	Overall Performance 2023/24							Corrective Measures
					Target					Actual	R	
					Q1	Q2	Q3	Q4	Annual			
	amount spent on training/total personnel budget)x100}											
TL30	Limit quarterly vacancy rate to less than 10% of funded posts {(Number of funded posts vacant / number of funded posts) x100}	% quarterly vacancy rate	All	10.85%	10%	10%	10%	10%	10%	11.22 %	G2	
Some post has only been budgeted only for six months and kept vacant to realize savings on the budget for increased expenditures due to load-shedding.												

Table 13: To create a capacitated, people centred institution

### ii) To create a safe and healthy living environment

Ref	KPI Name [R]	Unit of Measurement	Ward	Actual Performance for 2022/23	Overall Performance 2023/24							Corrective Measures
					Target					Actual	R	
					Q1	Q2	Q3	Q4	Annual			
TL32	Review the Spatial Development Framework and submit to Council for consideration by 31 May 2023	SDF review and submitted to Council for consideration	All	1	0	0	1	0	1	0	N/A	
TL47	Review the Disaster Management Plan and submit to Council by 31 May 2023	Disaster Management Plan reviewed and submitted to Council	All	0	0	0	1	0	1	0	N/A	

Table 14: To create a safe and healthy living environment

### iii) To develop integrated and sustainable settlements with the view to correct spatial imbalances

Ref	KPI Name [R]	Unit of Measurement	Ward	Actual Performance for 2021/22	Overall Performance 2023/24							Corrective Measures
					Target					Actual	R	
					Q1	Q2	Q3	Q4	Annual			
TL48	Review the Human Settlements Pipeline and	Human Settlements Plan reviewed	All	0	0	0	1	0	1	0	N/A	

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Ref	KPI Name [R]	Unit of Measurement	Ward	Actual Performance for 2021/22	Overall Performance 2023/24							Corrective Measures
					Target					Actual	R	
					Q1	Q2	Q3	Q4	Annual			
	submit to Council by 30 June 2024	and submitted to Council										

Table 15: To develop integrated and sustainable settlements with the view to correct spatial imbalances

iv) To enhance access to basic services and address maintenance backlogs

Ref	KPI Name [R]	Unit of Measurement	Ward	Actual Performance for 2022/23	Overall Performance 2023/24							Corrective Measures
					Target					Actual	R	
					Q1	Q2	Q3	Q4	Annual			
TL8	Number of residential properties that receive piped water that is connected to the municipal water infrastructure network as at 30 June 2024	Number of residential properties which are billed for water or have pre paid meters as at 30 June 2024	All	6 696	0	7010	0	7015	7015	6517	O	The target for the first quarter should be amended as the housing project will only be completed at a later stage
TL9	Number of residential properties connected to the municipal electrical infrastructure network (credit and prepaid electrical metering and excluding Eskom areas) as at 30 June 2024	Number of residential properties which are billed for electricity or have pre paid meters (Excluding Eskom areas) as at 30 June 2024	All	6 948	0	6955	0	6960	6960	6980	G1	
TL10	Number of residential properties connected which have access to a sewerage network or septic tank irrespective of the number of water closets (toilets) as at 30 June 2024	Number of residential properties which are billed for sewerage as at 30 June 2024	All	6 564	0	6564	0	6564	6564	6696	G1	
TL11	Number of residential properties for which refuse is removed once per week as at 30 June 2024	Number of residential properties which are billed for refuse removal as	All	6 453	0	6453	0	6453	6453	6213	O	The target for the first quarter should be amended as the housing project will only be

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## Mid-Year Budget and Performance Assessment

Ref	KPI Name [R]	Unit of Measurement	Ward	Actual Performance for 2022/23	Overall Performance 2023/24							Corrective Measures
					Target					Actual	R	
					Q1	Q2	Q3	Q4	Annual			
		at 30 June 2024										completed at a later stage
TL12	Provide access of 6kl free basic water to indigent and poor households in terms of the approved indigent policy	Number of registered indigent and poor households receiving or that have access to free basic water	All	2 339	0	2339	0	2339	2339	2162	○	The target needs to be amended – limited applications received from informal settlement
TL13	Provide access of 50kwh free basic electricity to indigent households in terms of the approved indigent policy	Number of registered indigent households receiving electricity	All	2 015	0	2 015	0	2 015	2 015	1 871	○	The target needs to be amended – limited applications received from informal settlement
TL14	Provide access of 20kwh free basic electricity to poor households in terms of the approved indigent policy	Number of registered poor households receiving or that have access to free basic electricity	All	324	0	324	0	324	324	291	○	The target needs to be amended – limited applications received from informal settlement
TL15	Provide free basic sanitation to indigent households in terms of the approved indigent policy	Number of registered indigent households receiving free basic sanitation	All	2 015	0	2 015	0	2 015	2 015	1 871	○	The target needs to be amended – limited applications received from informal settlement
TL16	Provide discounted basic sanitation to poor households in terms of the approved indigent policy (50% discount)	Number of registered poor households receiving discounted basic sanitation	All	324	0	324	0	324	324	291	○	The target needs to be amended – limited applications received from informal settlement
TL17	Provide free basic refuse removal to indigent households in terms of the approved indigent policy	Number of registered indigent households receiving free basic refuse removal	All	2 015	0	2 015	0	2 015	2 015	1 871	○	The target needs to be amended – limited applications received from informal settlement
TL18	Provide discounted basic refuse removal to poor households in terms of the approved	Number of registered poor households receiving free basic	All	324	0	324	0	324	324	291	○	The target needs to be amended – limited applications received from

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## Mid-Year Budget and Performance Assessment

Ref	KPI Name [R]	Unit of Measurement	Ward	Actual Performance for 2022/23	Overall Performance 2023/24							Corrective Measures
					Target					Actual	R	
					Q1	Q2	Q3	Q4	Annual			
	indigent policy (50% discount)	refuse removal										informal settlement
High volume of water was lost due to pipe breaks.												
TL23	Limit unaccounted for water to less than 25% by 30 June 2024 {(Number of Kilolitres Water Purchased or Purified - Number of Kilolitres Water Sold) / Number of Kilolitres Water Purchased or Purified x 100}	% unaccounted for water by 30 June 2024	All	New	0%	25%	0%	25%	25%	36.09 %	G1	
TL24	Limit unaccounted for electricity to less than 12% by 30 June 2024 {(Number of Electricity Units Purchased and/or Generated - Number of Electricity Units Sold) / Number of Electricity Units Purchased and/or Generated) x100}	% unaccounted for electricity by 30 June 2024	All	New	0%	12%	0%	12%	12%	4.79%	B	Meter audit was undertaken
TL33	Spend 90% of the roads and stormwater maintenance (excluding general vehicles-streets) budget by 30 June 2024 {(Actual expenditure on maintenance divided by the total approved maintenance budget)x100}	% of the maintenance budget spent	All	76.90%	10%	30%	60%	90%	90%	15,52 %	R	Reseal and rehabilitation project (OPEX) only commenced in January 24, due to existing contractors' obligations. A total of R 5,5 m will be spent within the next 15 days.
TL34	Spend 90% of the electricity maintenance (excluding general vehicles-electricity) budget by 30 June 2024 {(Actual expenditure on maintenance divided by the	% of the maintenance budget spent	All	37.69%	10%	30%	60%	90%	90%	40,02 %	G2	



# Swellendam Municipality

## Mid-Year Budget and Performance Assessment

Ref	KPI Name [R]	Unit of Measurement	Ward	Actual Performance for 2022/23	Overall Performance 2023/24							Corrective Measures
					Target					Actual	R	
					Q1	Q2	Q3	Q4	Annual			
	total approved maintenance budget)x100}											
TL35	Spend 90% of the waste water maintenance (excluding general vehicles-sewerage network & general vehicles sewerage administration) budget by 30 June 2024 {(Actual expenditure on maintenance divided by the total approved maintenance budget)x100}	% of the maintenance budget spent	All	7.49%	10%	30%	60%	90%	90%	16,87 %	R	The procurement process took long. The tender has closed and the allocation will be made in February 24, whereafter extensive expenditure will take place.
Due to the replacement of new pumps and motors, less funds were spent on maintenance.												
TL36	Spend 90% of the water maintenance (excluding general vehicles-water purification, general vehicles-irrigation water & vehicle costs-water dams) budget by 30 June 2024 {(Actual expenditure on maintenance divided by the total approved maintenance budget	% of the maintenance budget spent	All	29.79%	10%	30%	60%	90%	90%	31,39 %	G2	
Cost containment measures to realise savings for the increased diesel requirements during load shedding. These funds will be moved with the adjustment budget.												
TL37	Spend 95% of the MIG funding allocated for completion of projects by 30 June 2023 {(Actual expenditure on MIG funding received divided by the total MIG funding received)x100}	% of MIG funding received spent	All	40.14%	0%	40%	60%	95%	95%	38,72 %	O	The MIG expenditure as on 25/01/24 is on 72%, which makes SWD one of the best performing MIG municipalities

# Swellendam Municipality

## Mid-Year Budget and Performance Assessment

Ref	KPI Name [R]	Unit of Measurement	Ward	Actual Performance for 2022/23	Overall Performance 2023/24							Corrective Measures
					Target					Actual	R	
					Q1	Q2	Q3	Q4	Annual			
TL38	Spend 95% of the capital budget allocated for the upgrade of the Railton Bulk water Reticulation program by 30 June 2024 {{Actual capital expenditure on the project divided by the total approved capital budget for the project) x100}}	% of the capita budget spent for the upgrade of the Railton Bulk Water Reticulation program by 30 June 2024	All	0.00%	0%	10%	40%	95%	95%	16,87 %	G2	
TL39	Spend 95% of the capital budget allocated for the Railton Upgrading of Gravel Roads and Stormwater Phase 3 by 30 June 2024 {{Actual capital expenditure on the project divided by the total approved capital budget for the project) x100}}	% of the capital budget spent for the Railton Upgrading of Gravel Roads and Stormwater Phase 3 by 30 June 2024	All	New	0%	10%	40%	95%	95%	0,25%	R	Instruction was given to the consultant (Hessequa Consult) to go ahead with the project on 18/01/2024. Survey, geotech and design in progress.
TL40	Spend 95% of the capital budget allocated for the Rehabilitation of a section of Van Riebeeck street in Barrydale by 30 June 2024 {{Actual capital expenditure on the project divided by the total approved capital budget for the project) x100}}	% of the capital budget spent from amount allocated for the Rehabilitation of Van Riebeeck Street in Barrydale by 30 June 2024	All	New	0%	10%	40%	95%	95%	0.25%	R	Design stage (BVi Eng) in progress. Tender document to be submitted to BSC by 31 January 2024.
TL41	Spend 90% of the capital budget allocated for the upgrade of Bakenskop and Railton Pumpstation by 30 June 2024 {{Actual capital expenditure on the project	% of the budget spent in respect of the upgrade of Bakenskop and Railton pump stationby 30 June 2024	All	0%	0%	10%	40%	90%	90%	38.72 %	B	The project made excellent progress

# Swellendam Municipality

## Mid-Year Budget and Performance Assessment

Ref	KPI Name [R]	Unit of Measurement	Ward	Actual Performance for 2022/23	Overall Performance 2023/24							Corrective Measures
					Target					Actual	R	
					Q1	Q2	Q3	Q4	Annual			
	divided by the total approved capital budget for the											
TL42	Spend 95% of the capital budget allocated for the Electrification of housing project 950 erven by 30 June 2024 {(Actual capital expenditure on the project divided by the total approved capital budget for the project) x100}	% of the capital budget spent, allocated for the electrification of housing project (950 units)	All	New	0%	10%	40%	95%	95%	26.47 %	B	Project made good progress
TL43	Spend 90% of the capital budget allocated for the construction of a new Silo at the wastewater Pump Station by 30 June 2024 {(Actual capital expenditure on the project divided by the total approved capital budget for the project)x100}	% of the capital budget spent allocated for the construction of a new Silo waste water Pump station by 30 June 2024	All	0%	0%	10%	40%	90%	90%	36.09 %	B	Project made good progress
TL44	Spend 90% of the capital budget allocated for the Fencing of the Bontebok Landfill site by 30 June 2024 {(Actual capital expenditure on the project divided by the total approved capital budget for the project)x100}	% of the capital budget spent for fencing of the Bontebok Landfill site	All	0%	0%	10%	40%	90%	90%	27,20 %	B	Project made good progress
TL45	Spend 95% of the capital budget allocated for the Rehabilitation of roads in Industrial Area (RRAMS priority list) by 30 June 2024 {(Actual capital expenditure on	% of the capital budget spent to Rehabilitation of roads in Industrial area by 30 June 2024	All	New	0%	10%	40%	95%	95%	0.25%	R	Design stage (BVi Eng) in progress. Tender document to be submitted to BSC by 31 January 2024.



# Swellendam Municipality

## Mid-Year Budget and Performance Assessment

Ref	KPI Name [R]	Unit of Measurement	Ward	Actual Performance for 2022/23	Overall Performance 2023/24							Corrective Measures
					Target					Actual	R	
					Q1	Q2	Q3	Q4	Annual			
	the project divided by the total approved capital budget for the project) x100}											
The underspending was due to the MIG approval which was received late and as a result of the work only commence in the second quarter.												
TL46	95% microbiological quality level achieved for water as per SANS 241	% microbiological water quality level achieved as per SANS 241 criteria	All	100%	95%	95%	95%	95%	95%	97%	G1	Organisational review to appoint more WPC's and development of SOP's
Key Performance Indicators will be removed from the SDBIP during the adjustment budget as the project has been removed from the implementation plan. MIG did not approve the project.												

Table 16: To enhance access to basic services and address maintenance backlogs

# Swellendam Municipality

## Mid-Year Budget and Performance Assessment

v) To enhance economic development with focus on both first and second economies

Ref	KPI Name [R]	Unit of Measurement	Ward	Actual Performance for 2022/23	Overall Performance 2023/24							Corrective Measures
					Target					Actual	R	
					Q1	Q2	Q3	Q4	Annual			
TL31	Create temporary work opportunities in terms of EPWP by 30 June 2024	Number of temporary work opportunities created	All	116	45	55	55	55	210	154	B	Overperformance, but impact on PPE

Table 17: To enhance economic development with focus on both first and second economies

vi) To improve financial viability and management

Ref	KPI Name [R]	Unit of Measurement	Ward	Actual Performance for 2022/23	Overall Performance 2023/24							Corrective Measures
					Target					Actual	R	
					Q1	Q2	Q3	Q4	Annual			
TL19	The percentage of the municipality's capital budget actually spent by 30 June 2024 {{Amount actually spent on capital projects/ Amount budgeted for capital projects}x100}	% of capital budget spent by 30 June 2024	All	38.06%	0%	20%	40%	90%	90%	23,18 %	G2	
TL20	Financial viability measured in terms of the municipality's ability to meet it's service debt obligations as at 30 June 2024 {(Short Term Borrowing + Bank Overdraft + Short Term Lease + Long Term Borrowing + Long Term Lease) / Total Operating Revenue - Operating Conditional Grant} x 100	Debt to revenue as at 30 June 2024	All	6.79%	0%	0%	0%	25.30 %	25.30 %	0%	N/A	
TL21	Financial viability measured in terms of the outstanding service debtors as at 30 June 2024 {(Total outstanding	Service debtors to revenue as at 30 June 2024	All	18.00%	0%	0%	0%	18%	18%	0%	N/A	

# Swellendam Municipality

## Mid-Year Budget and Performance Assessment

Ref	KPI Name [R]	Unit of Measurement	Ward	Actual Performance for 2022/23	Overall Performance 2023/24							Corrective Measures
					Target					Actual	R	
					Q1	Q2	Q3	Q4	Annual			
	service debtors/ revenue received for services) x 100}											
TL22	Financial viability measured in terms of the available cash to cover fixed operating expenditure as at 30 June 2024 {(Cash and Cash Equivalents - Unspent Conditional Grants - Overdraft) + Short Term Investment) / Monthly Fixed Operational Expenditure excluding (Depreciation, Amortisation, and Provision for Bad Debts, Impairment and Loss on Disposal of Assets))	Cost coverage as at 30 June 2024	All	3.66%	0%	0%	0%	1.80%	1.80%	0%	N/A	
TL25	Achieve a debtors payment percentage of 95% by 30 June 2024 {(Gross Debtors Opening Balance + Billed Revenue - Gross Debtors Closing Balance - Bad Debts Written Off) / Billed Revenue ) x 100}	Debtors payment percentage as at 30 June 2023	All	97.46%	95%	95%	95%	95%	95%	95,08 %	G1	
TL26	Approve an action plan to address all the issues raised in the management letter of the Auditor-General by 31 December 2023	Action plan approved by the MM by 31 December 2022	All	1	0	0	1	0	1	0	N/A	

# Swellendam Municipality

## Mid-Year Budget and Performance Assessment

Ref	KPI Name [R]	Unit of Measurement	Ward	Actual Performance for 2022/23	Overall Performance 2023/24							Corrective Measures
					Target					Actual	R	
					Q1	Q2	Q3	Q4	Annual			
TL50	Submit annual financial budget by 31 May 2024 to Council	Submission of annual financial budget to Council by 31 May 2024	All	1	0	0	0	1	1	0	N/A	

Table 18: To improve financial viability and management

# Swellendam Municipality

## Mid-Year Budget and Performance Assessment

**vii)** To promote good governance and community participation

Ref	KPI Name [R]	Unit of Measurement	Ward	Actual Performance for 2022/23	Overall Performance 2023/24							Corrective Measures
					Target					Actual	R	
					Q1	Q2	Q3	Q4	Annual			
TL1	Compile the Risk Based Audit Plan (RBAP) and submit to the Audit Committee by 30 June 2024	RBAP submitted to the Audit Committee by 30 June 2024	All	1	0	0	0	1	1	0	N/A	
TL2	90% of the RBAP for 2022/23 implemented by 30 June 2024 {(Number of audits and tasks completed for the period /Number of audits and tasks identified in the RBAP ) x 100}	% of the RBAP implemented by 30 June 2024	All	28.57%	15%	40%	60%	90%	90%	47%	G2	
All audits are being conducted and the municipality will make use of an outside source due to senior internal audit vacancies to ensure all planned audits are completed.												
TL3	Compile and submit the 1st review of the draft IDP for the 2023/24 financial year to Council by 31 May 2024	Draft IDP compiled and submitted to Council	All	1	0	0	1	0	1	0	N/A	
TL4	Compile and submit the final IDP for 2023/24 financial year to Council by 31 May 2024	Council item on final IDP for 2023/24 tabled to Council by 31 May 2024	All	1	0	0	0	0	1	0	N/A	
TL5	Submit the draft Annual Report for 2022/23 in terms of the MFMA to Council by 31 January 2024	Draft report submitted to Council by 31 January 2024	All	1	0	0	1	0	1	0	N/A	
TL6	Approve the Annual Report in terms of MFMA within two months after submission of draft	Annual Report approval within 2 months of draft submission	All	1	0	0	1	0	0	0	N/A	
TL49	Develop Phase I of the draft Integrated Waste Management	Phase I of the draft Integrated Waste	All	1	0	0	0	1	1	0	N/A	

# Swellendam Municipality

## Mid-Year Budget and Performance Assessment

Ref	KPI Name [R]	Unit of Measurement	Ward	Actual Performance for 2022/23	Overall Performance 2023/24							Corrective Measures
					Target					Actual	R	
					Q1	Q2	Q3	Q4	Annual			
	Plan and submit to Director by 30 June 2024	Management Plan developed and submitted to Director										

Table 19: To promote good governance and community participation

## **SECTION 12 – ADJUSTMENT OF THE TOP LAYER SDBIP FOR 2023/24**

In terms of Section 27(2)(b), when submitting an adjustments budget to the National Treasury and the relevant provincial treasury in terms of Section 28(7) of the MFMA read together with Section 24(3) of the MFMA, the Municipal Manager must also submit the amended SDBIP, within ten working days after the Council has approved the amended plan in terms of Section 54(1)(c) of the MFMA.

The Top Layer SDBIP will be revised if needed and submitted with the Adjustments Budget to Council with the necessary motivation where KPI targets require amendment as a result of the Adjustments Budget and/or corrections as a result of the audit outcomes of 2023/24.

## **SECTION 13 – ANNUAL REPORT 2023/24**

The draft Annual Report for the 2023/24 financial year will be tabled as soon as the report from the Auditor General is received. National and Provincial Treasury as well as the MEC for Local Government will be informed that the Annual Report may be tabled late, due to the delay in receipt of the Auditor-General Report. Every effort will still be made to ensure that the final annual report and Oversight Report can be tabled before 31 March 2024.

As prescribed in Section 72(1)(a)(iii) of the MFMA the Accounting Officer must assess the performance of the Municipality in the first 6 months taking into account the past year's Annual Report and progress on resolving the problems identified in the Annual Report. Council has appointed a Municipal Public Accounts Committee (MPAC), who will compile an oversight report.

This report will subsequently include a summary of comments and conclusions on the Annual Report of the

Municipality and will include one or more of the following:

- Misstatements in the Financial Statements
- Material underspending of the budget
- Planned key performance indicators not achieved



## **Swellendam Municipality**

### **Mid-Year Budget and Performance Assessment**

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- Non-compliance with laws and regulations
- Assessment by Internal Audit on predetermined objectives
- Financial management
- Governance

The Annual Performance Report is currently being audited by the Auditor-General. The final draft will only be sent to the Auditor-General for final verification during the course of January 2024, therefore the final report will be scrutinized for accuracy, reliability and correctness not only by the management team but also by the Auditor-General prior to tabling to Council.

# Swellendam Municipality

## Mid-Year Budget and Performance Assessment

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## Swellendam Municipality


### Mid-Year Budget and Performance Assessment

#### **Municipal Finance Management Act: Sections 72(1)(a)(ii)**

#### **SUBMISSION BY THE MUNICIPAL MANAGER**

The assessment of the Municipality's service delivery performance for the first half of the financial year is herewith submitted in terms of Section 72(1)(a)(ii) of the Municipal Finance Management Act (MFMA). This submission further serves to inform the Executive Mayor that an adjustment budget will be tabled to Council.

Name in print: Annelaen Vorster

Signature: 

Date: 25/01/24

#### **MAYOR OF SWELLENDAM MUNICIPALITY ACKNOWLEDGEMENT OF RECEIPT**

The assessment of the Municipality's service delivery performance for the first half of the financial year is herewith submitted in terms of Section 72(1)(a)(ii) of the Municipal Finance Management Act (MFMA). This submission further serves to inform the Executive Mayor that an adjustment budget will be tabled to Council.

Name in print: François du Rand

Signature: 

Date: 25/01/24

