

# SWELLENDAM MUNICIPALITY



## MID-YEAR BUDGET AND PERFORMANCE REPORT

01 July 2021- 31 December 2021

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

Prepared in terms 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

---

**Table of Contents**

**Glossary     4**

<b>PART 1: IN YEAR REPORT .....</b>	<b>5</b>
Section 1 – Mayor’s Report.....	5
1.1 In-Year Report - Monthly Budget Statement.....	5
Section 2 - Resolutions .....	5
2.1 That the council takes note of the monthly budget statement report and supporting documents for December 2021 as per the below tables: .....	5
Section 3 – Executive Summary .....	6
3.2 Financial Performance, Financial Position and Cash flow.....	6
3.2.1 Financial Performance .....	6
3.2.2 Financial Position.....	13
Section 4 – In-Year Budget Statement Table .....	17
4.1 Monthly budget statement .....	17
4.1.1 Table C1: Monthly Budget Statement Summary .....	17
4.1.2 Table C2: Monthly Budget Statement - Financial Performance (standard classification) .....	18
4.1.3 Table C3: Monthly Budget Statement - Financial.....	19
4.1.4 Table C4: Monthly Budget Statement – Financial Performance (revenue and expenditure).....	20
4.1.5 Table C5: Monthly Budget Statement - Financial Performance Capital Expenditure (municipal vote, standard classification and funding) .....	21
4.1.6 Table C6: Monthly Budget Statement – Financial Position .....	22
4.1.7 Table C7: Monthly Budget Statement – Cash Flow.....	23
<b>PART 2: SUPPORTING DOCUMENTATION .....</b>	<b>24</b>
Section 5 – Debtors' Analysis .....	24
5.1 Supporting table SC3.....	24
Section 6 – Creditors' Analysis .....	25
6.1 Supporting Table SC4 .....	25
Section 7 – Investment Portfolio Analysis .....	26
7.1 Supporting Table SC5 .....	26
Section 8 – Allocation and Grant Receipts and Expenditure .....	27
8.1 Supporting Table SC6 – Grant receipts .....	27
8.2 Supporting Table SC7 (1) – Grant expenditure.....	28
8.3. Supporting information grants.....	28
8.4 Supporting table SC7 (2) – Grant expenditure against approved rollovers.....	32
Section 9 – Capital Programme Performance.....	33
9.1 Supporting Table C12 .....	33

# Swellendam Municipality

## Mid-Year Budget and Performance Assessment

---

Section 10 – Service Delivery Performance Planning .....	34
10.1 Legislative Overview .....	34
10.2 Creating a Culture of Performance .....	34
10.3 Link to the IDP and the Budget .....	35
10.4 Budget spending per IDP strategic objective .....	43
Section 11 – Mid-Year Performance Against the Performance Indicators set in the Approved Top Layer SDBIP for 2021/22 .....	47
11.1 Overall Actual Performance of Indicators for the Mid-Year Ending 31 December 2021 .....	47
11.2 Actual Performance per Strategic Objective of Indicators for the Mid-Year Ending 31 December 2021 .....	48
Section 12 – Adjustment of the Top Layer SDBIP for 2021/22 .....	56
Section 13 – Annual Report 2020/21 .....	57
List of Tables .....	58
List of Figures .....	58
List of Graphs .....	58
<b>Submission by the Municipal Manager .....</b>	<b>60</b>

# Swellendam Municipality

## Mid-Year Budget and Performance Assessment

---

### GLOSSARY

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

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

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

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

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

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

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

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

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

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

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

“**Vote**” means one of the main segments into which a budget of a municipality is divided for the appropriation of money for the different departments of the municipality. In Swellendam Municipality this means at directorate level. The votes for Swellendam Municipality therefore are:

- Municipal Manager;
- Corporate Services;
- Financial Services;
- Engineers Services; and
- Community Services.

•

# Swellendam Municipality

## Mid-Year Budget and Performance Assessment

---

### **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 national lockdown was announced to start on 27 March 2020 by the president. More than a year further, the impact of the COVID pandemic is still relevant and impacts the tourism sector as well as the municipal consumers and businesses' ability to pay their municipal accounts. The financial impact of COVID-19 on the municipal accounts is closely monitored.

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

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 THAT THE COUNCIL TAKES NOTE OF THE MONTHLY BUDGET STATEMENT REPORT AND SUPPORTING DOCUMENTS FOR DECEMBER 2021 AS PER THE BELOW TABLES:**

- 2.1.1 Table C1 – Monthly budget statement summary;
- 2.1.2 Table C2 – Monthly budget statement – Financial Performance standard classification (summary per government finance statistics functions and sub-functions);
- 2.1.3 Table C3 – Monthly budget statement – Financial Performance standard classification (revenue and expenditure by municipal vote);
- 2.1.4 Table C4 – Monthly budget statement – Financial Performance (revenue by source and expenditure by type);
- 2.1.5 Table C5 – Monthly budget statement – Capital expenditure;
- 2.1.6 Table C6 – Monthly budget statement – Financial Position; and
- 2.1.7 Table C7 – Monthly budget statement – Cash flows.

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.

# Swellendam Municipality

## Mid-Year Budget and Performance Assessment

---

### SECTION 3 – EXECUTIVE SUMMARY

#### 3.2 FINANCIAL PERFORMANCE, FINANCIAL POSITION AND CASH FLOW

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

##### 3.2.1 Financial Performance

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

##### 3.2.1.1 Overall financial position on the capital and operating budget

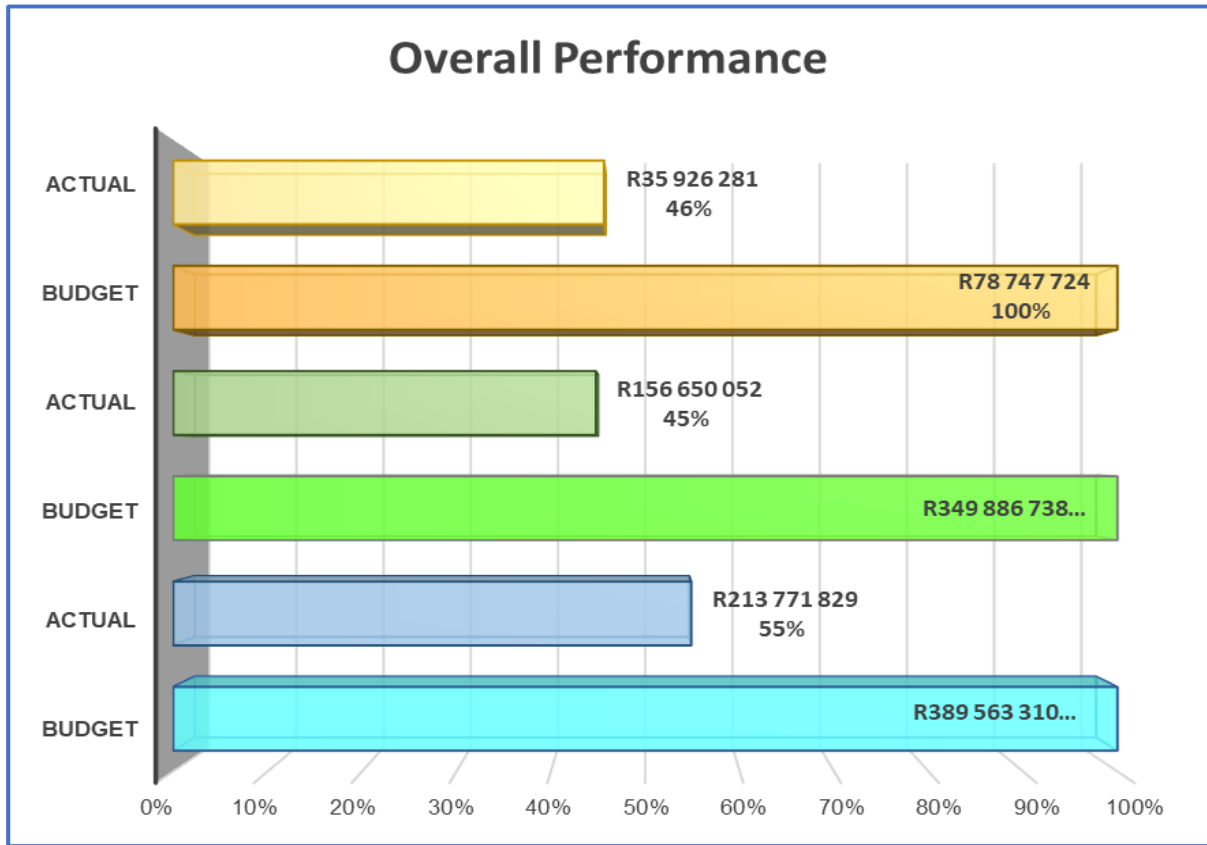
The following table summarises the overall financial position on the capital and operating budgets:

Description	Revenue R'000	Operating Expenditure R'000	Capital Expenditure R'000
Original budget	356 244	346 593	49 990
Adjustment budget	389 563	349 887	78 748
SDBIP planned YTD	176 438	161 810	41 910
Actual YTD	213 772	156 650	35 926
Percentage of planned SDBIP	121,16%	96,81%	85,72%
Percentage of total budget	54,9%	44,8%	45,6%

**Table 1: Overall financial position**

# Swellendam Municipality

## Mid-Year Budget and Performance Assessment



Graph 1: Overall performance

### 3.2.1.2 Revenue by Source

The figures represented in this section are the accrued amounts and not actual cash receipts; in other words, the amounts billed for property rates, service charges and interest as it becomes due.

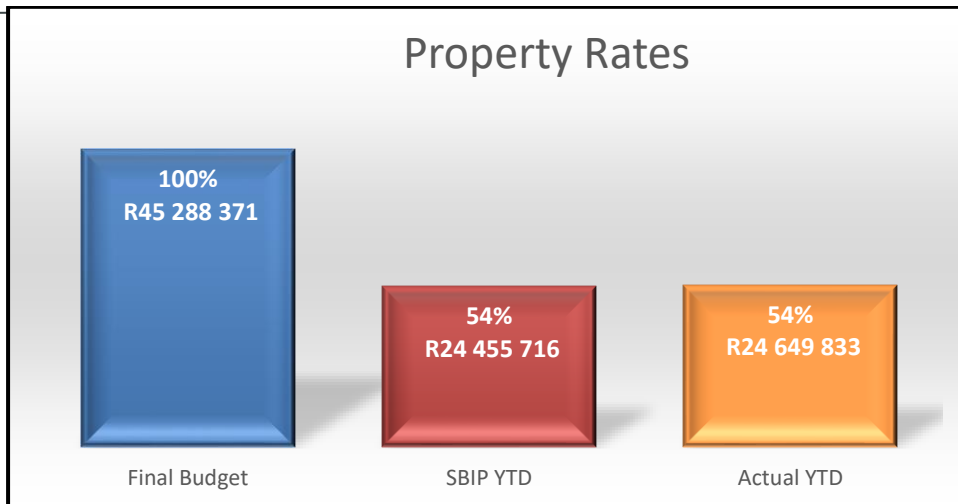
The total revenue excluding capital transfers and contributions for December 2021 is R42,7 million. The year-to-date revenue is R169,1 million.

Refer to table C4 for more detail.

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

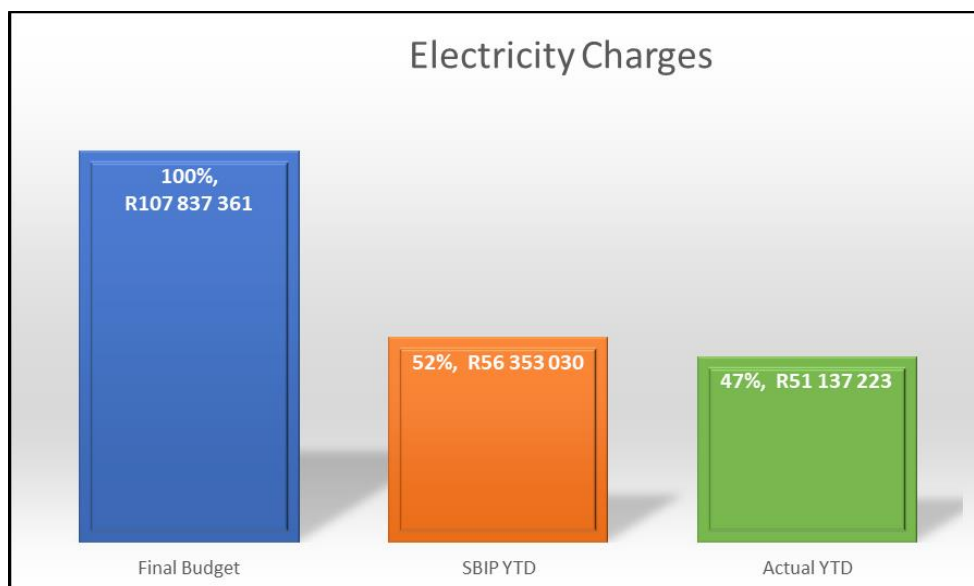
# Swellendam Municipality

## Mid-Year Budget and Performance Assessment



*Figure 1: Property rates*

The property rates are levied every month, except for state departments which are levied yearly. The amount raised as reflected for the actual year to date represents 54,43% of the budget amount.



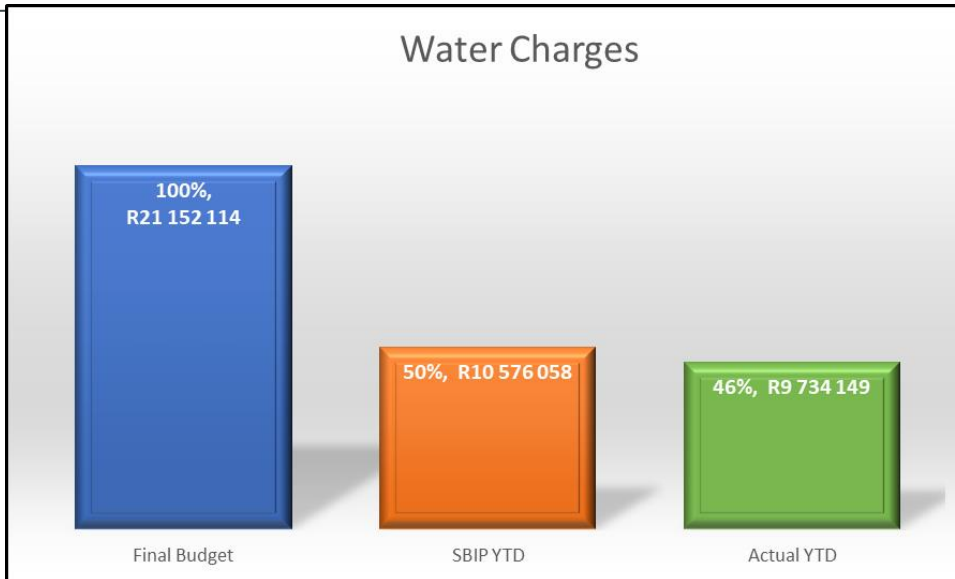
*Figure 2: Electricity service charges*

The electricity amount raised as reflected for the actual year to date represents 47,42% of the budget amount. The electricity usage will increase again in the May and June 2022 winter months. The budget will be reviewed with the February 2022 adjustment budget.



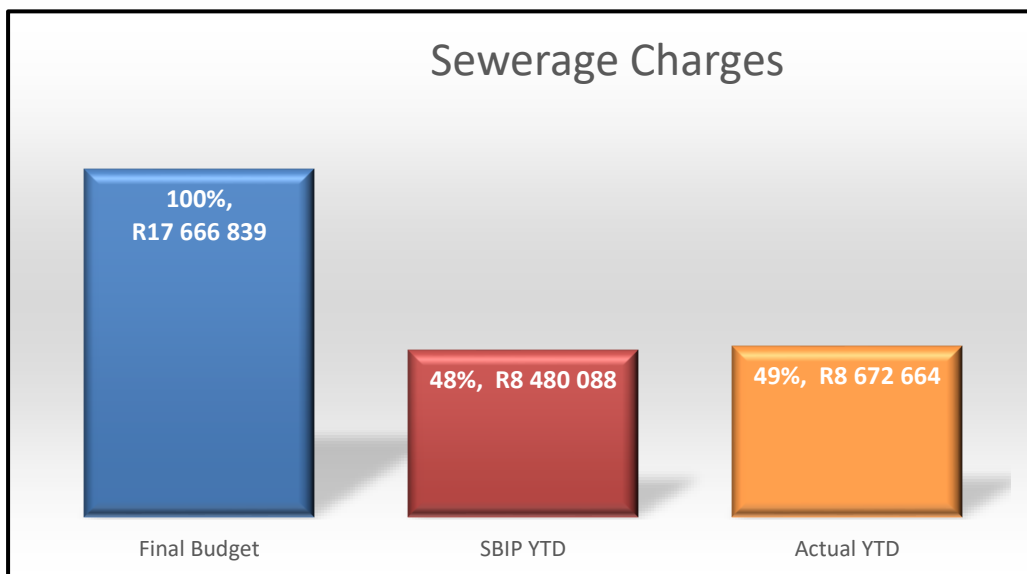
# Swellendam Municipality

## Mid-Year Budget and Performance Assessment



**Figure 3:** Water service charges

The water amount raised as reflected for the actual year to date represents 46.02% 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 2022 adjustment budget.

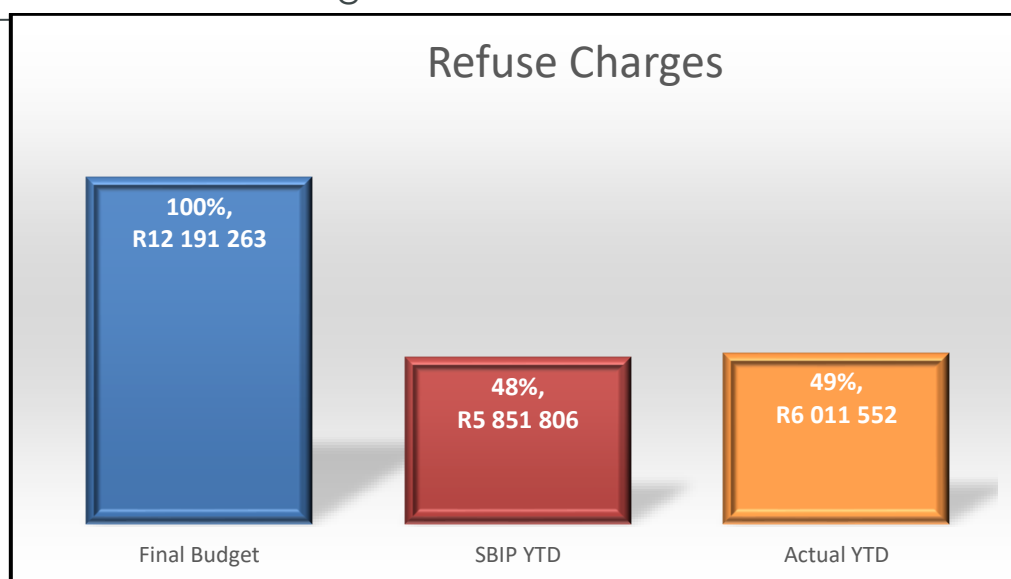


**Figure 4:** Sanitation service charges

The sanitation amount raised as reflected for the actual year to date represents 49.09% of the budget amount. The sanitation levies are a very stable stream of revenue.

# Swellendam Municipality

## Mid-Year Budget and Performance Assessment



*Figure 5: Refuse removal service charges*

The refuse amount raised as reflected for the actual year to date represents 49,31% of the budget amount. The refuse removal levies are also a very stable stream of revenue.

### 3.2.1.3 Operating Expenditure by Type

The figures in this section should represent the accrued amounts; in other words, when the goods have been ordered, received or the invoice has been completed (reconciled with goods received and prices quoted) it should be captured as an expense. Shadow figures are reflected on the financial system once an order is issued. This action serves as a budgetary control mechanism and no actual financial entries are passed. These figures cannot be used for reporting purposes. The amounts included as expenditure are currently only those for which a payment run has been completed.

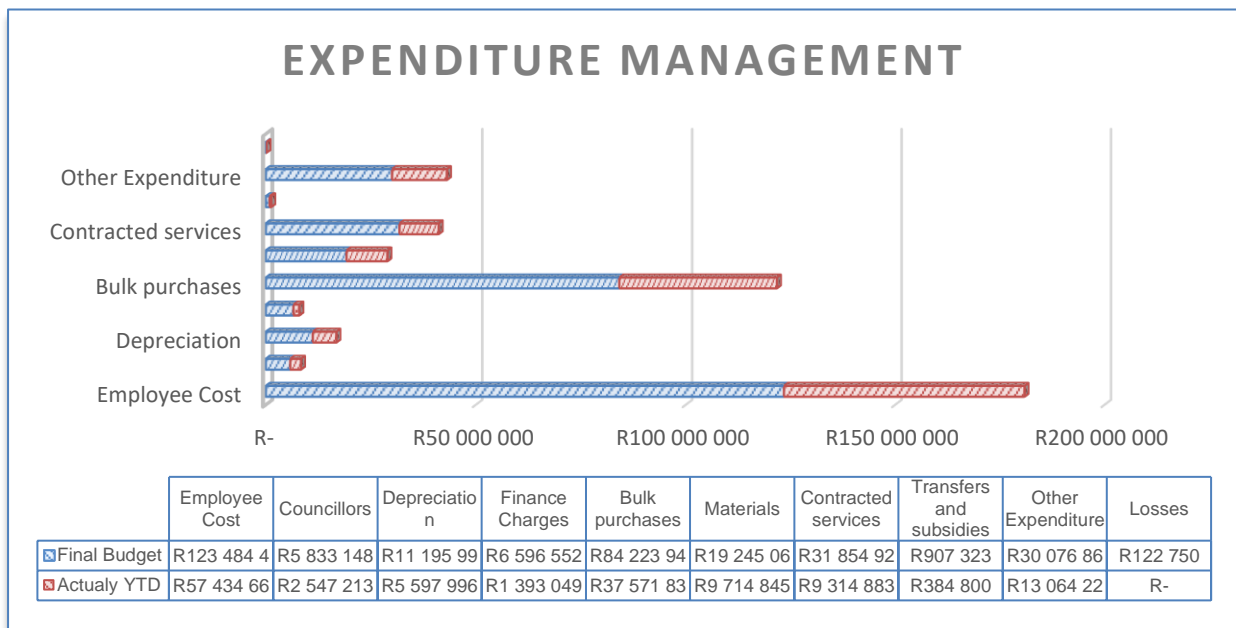
The total actual expenditure amounts to R156,7 million, while the monthly actual for December 2021 amounts to R37,9 million. The total budget is R349,9 million and the year-to-date budget is R161,8 million which represents an underspending of 3% for the year to date. The breakdown is as follows:

Description	Adjustment Budget	Monthly actual	YearTD actual	% Spend
Employee related costs	R 123 484 472.00	R 13 656 611.71	R 57 434 661.33	47%
Remuneration of councillors	R 5 833 148.00	R 444 610.79	R 2 547 212.78	44%
Debt impairment	R 36 345 700.00	R 9 868 764.79	R 19 626 549.48	54%
Depreciation & asset impairment	R 11 195 991.00	R 2 798 797.76	R 5 597 995.50	50%
Finance charges	R 6 596 552.00	R 172 103.44	R 1 393 049.42	21%
Bulk purchases	R 84 223 946.00	R 5 804 314.45	R 37 571 830.79	45%
Other materials	R 19 245 065.00	R 808 410.22	R 9 714 844.54	50%
Contracted services	R 31 854 927.00	R 1 649 787.83	R 9 314 882.86	29%
Transfers and subsidies	R 907 323.00	R 100 000.00	R 384 800.00	42%
Other expenditure	R 30 076 864.00	R 2 610 726.10	R 13 064 225.01	43%
Losses	R 122 750.00	R -	R -	0%
<b>Total</b>	<b>R 349 886 738.00</b>	<b>R 37 914 127.09</b>	<b>R 156 650 051.71</b>	<b>45%</b>

*Table 2: Operating expenditure by type*

# Swellendam Municipality

## Mid-Year Budget and Performance Assessment



*Graph 2: Expenditure management*

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

### **Remuneration of councillors**

The budget for remuneration of councillors is R5,8 million, whilst the year-to-date budget based on history is R2,9 million of which R2,5 million has been expended and represents 43,7% of the budget amount. Provision was made in the budgeted amount for a possible increase in remuneration of councillors. The underspending is due to the movement of council members between different posts due to the elections.

### **Finance charges**

The budget for finance charges is R6,6 million, whilst the year-to-date budget based on history is R2,7 million of which R1,4 million has been expended and represents 21,1% of the budget amount. Finance charges only occur on specific due dates, as well as expenditure that will be allocated during the financial year end processes.

### **Bulk Purchases**

The budget for bulk purchases is R84,2 million, whilst the year-to-date budget based on history is R42,0 million of which R37,6 million has been expended and represents 44,6% of the budget amount. Expenditure will come in line during the rest of the year in the colder months and invoices for bulk purchases for May and June 2022 will both reflect in June 2022.

### **Other expenditure**

The budget for other expenditure is R30,1 million, whilst the year-to-date budget based on history is R17,1 million of which R13,1 million has been expended and represents 43,4% of the budget amount. Expenditure will come in line during the year.

# Swellendam Municipality

## Mid-Year Budget and Performance Assessment

---

### **3.2.1.4 Operating Expenditure by Municipal Vote**

#### **Municipal Manager**

The budget for Municipal Manager is R12,7 million of which R4,9 million has been expended and represents 39% of the budget amount.

#### **Corporate services**

The budget for Corporate Services is R46,8 million of which R15,3 million has been expended and represents 33% of the budget amount.

#### **Financial services**

The budget for Financial Services is R33,0 million of which R16,6 million has been expended and represents 50% of the budget amount.

#### **Engineers' services**

The budget for Engineers Services is R161,7 million of which R76,5 million has been expended and represents 47% of the budget amount.

#### **Community services**

The budget for Community Services is R95,6 million of which R43,2 million has been expended and represents 45% of the budget amount.

# Swellendam Municipality

## Mid-Year Budget and Performance Assessment

### 3.2.1.5 Capital Expenditure

The budget amount for capital expenditure is R78,7 million (including capital projects from unspent 2020/21 conditional grants) of which R35,9 million has been expended to date. This represents 46% of the budgeted amount.

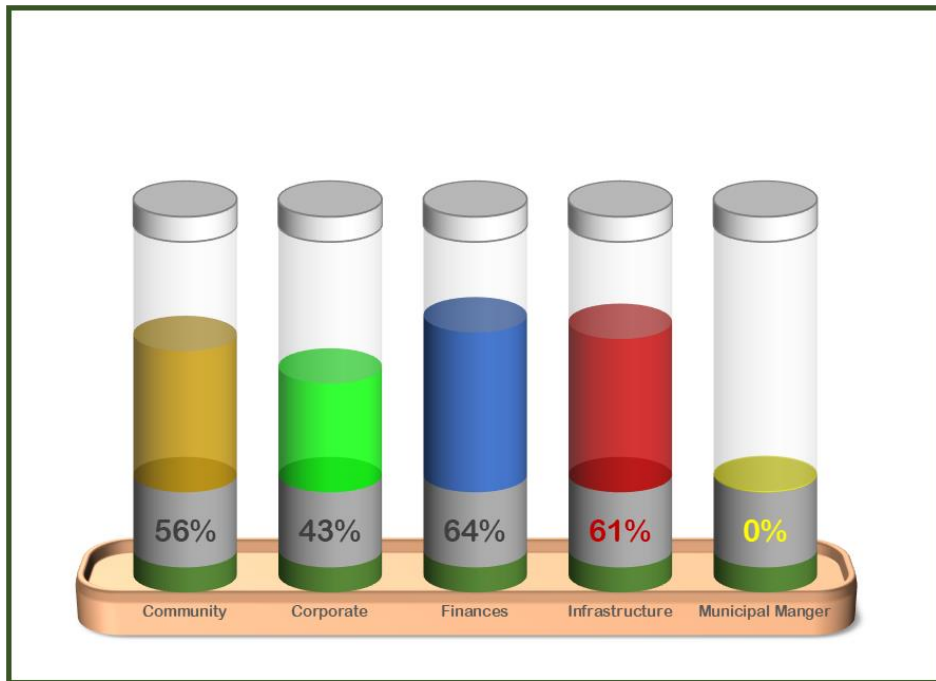


Figure 6: Capital expenditure by Directorate

We have capital commitments that amounts up to R6 083 537,48. Measures were implemented to ensure that the capital budget for 2021/2022 will be spent.

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

### 3.2.2 Financial Position

The breakdown of the financial position can be seen below:

#### 3.2.2.1 Current Assets

##### Cash

The actual total cash available as at 31 December 2021 amounts to R61,8 million.

# Swellendam Municipality

## Mid-Year Budget and Performance Assessment

---

### **Trade and other payables**

The trade and other payables amount to R49,3 million.

Breakdown	Prior year Balances	Year to date Balances
Payments received in advance	1 681 889.51	2 288 890.04
Salary control	-	-
Trade payables	25 469 553.66	8 258 580.88
Un-identified deposits	126 964.26	316 387.87
Other payables	1 589 023.20	6 239 213.45
Unspent conditional grants	13 863 146.22	32 240 577.99
<b>Total</b>	<b>42 730 576.85</b>	<b>49 343 650.23</b>

*Table 3: Breakdown*

### **Trade Payables**

The trade payables mainly comprise out of orders received, but not yet invoiced. It consists out of payables and accruals, licenses and registration, bulk electricity, salary control, employee deductions, skills control and bonuses.

### **Payments received in advance**

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

### **Un-identified deposits**

Payments deposited into the municipality's bank account that cannot be identified are receipted in the unidentified deposits suspense account. The allocation, once known, will most definitely influence consumer debtors or other debtors.

### **Other payables**

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

### **Unspent conditional grants**

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

### **3.2.2.2 Non-current Liabilities**

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

### **3.2.2.3 Financial Ratios**

#### **Liquidity ratio**

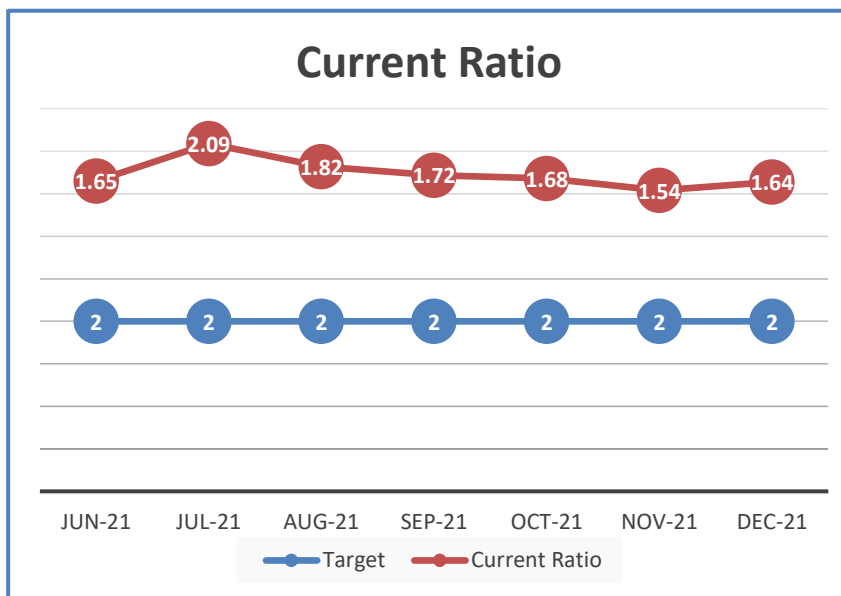
# Swellendam Municipality

## Mid-Year Budget and Performance Assessment

This measure estimates whether the municipality can pay debts due within one year from assets that it expects to turn into cash within that year. A ratio of less than one is often a cause for concern, particularly if it persists for any length of time. The ratio is greater than 1,5:1, which is good. The municipality will be able to overcome its short-term debt, but the municipality needs to work on these factors, due to the fact that this ratio decreased during this year, due to a decrease in cash. The target which should be aimed for is still a ratio of 2:1.

<b>Current ratio</b>	
Total current assets	Total current liabilities
115 420 693	70 311 134
1.64	

*Figure 7: Current ratio*



*Graph 3: Current ratio*

### Gearing ratio

Gearing measures the proportion of assets invested in the municipality that is financed by borrowing. The higher the level of borrowing the higher is the risk to the municipality, since the payment of interest and repayment of debts are not "optional" in the same way as dividends. If the financial leverage ratio of a company is higher than 100%, it indicates financial weakness. The municipality is in a good position as can be seen by the low 6%, but the municipality must ensure in the future that borrowing should be limited for revenue-generated assets only.

<b>Gearing ratio</b>	
Borrowing	Net Assets
20 631 427	402 801 652
5%	

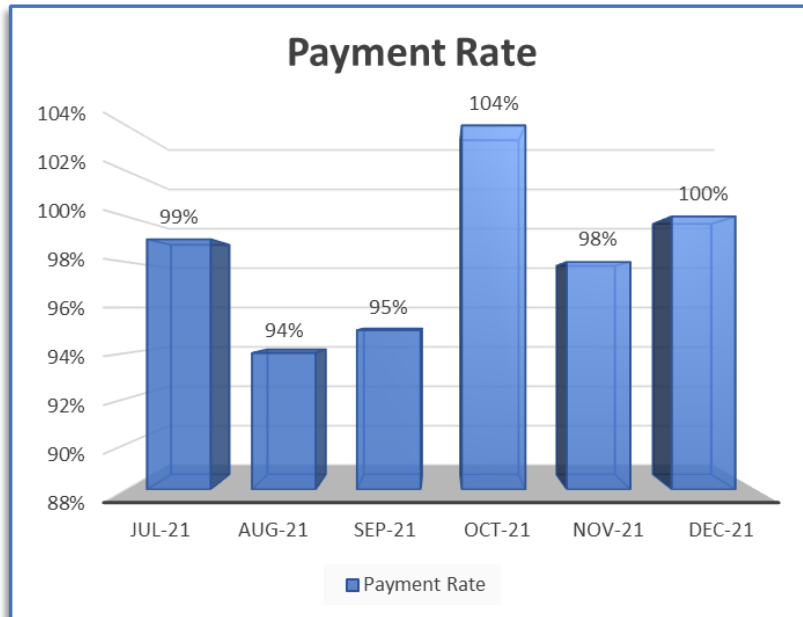
*Figure 8: Gearing ratio*

# Swellendam Municipality

## Mid-Year Budget and Performance Assessment

### 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 2021 was billed in November 2021. For December 2021, the payment ratio of receipts was 100,03%. The year-to-date payment ratio is 98,29%. The municipality is in a good position as can be seen by the high payment ratio, irrespective of the COVID-19 pandemic. The municipality has various debtor controls in place and always strives for a 100% payment ratio.



Graph 4: Payment rate

### 3.2.3 Cash Flow

The detail of this section can be found in Section 4 of this report Table C7 (Financial Position). The balance at the end of the period for the Cash Flow Statement amounts to R77,7 million.



# Swellendam Municipality

## Mid-Year Budget and Performance Assessment

### SECTION 4 – IN-YEAR BUDGET STATEMENT TABLE

#### 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	2020/21	Budget Year 2021/22							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	42 797	45 288	45 288	3 522	24 650	24 456	194	1%	45 288
Service charges	140 902	158 848	158 848	12 221	75 556	81 261	(5 705)	-7%	158 848
Investment revenue	3 513	3 922	3 922	340	1 981	1 922	60	3%	3 922
Transfers and subsidies	49 834	55 392	61 774	13 934	34 742	39 755	(5 014)	-13%	61 774
Other own revenue	57 518	56 186	56 186	12 659	32 205	24 725	7 480	30%	56 186
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>294 564</b>	<b>319 636</b>	<b>326 019</b>	<b>42 675</b>	<b>169 134</b>	<b>172 118</b>	<b>(2 985)</b>	<b>-2%</b>	<b>326 019</b>
Employee costs	108 007	122 180	123 484	13 657	57 435	60 117	(2 682)	-4%	123 484
Remuneration of Councillors	5 319	5 878	5 833	445	2 547	2 890	(343)	-12%	5 833
Depreciation & asset impairment	8 635	11 196	11 196	2 799	5 598	5 598	0	0%	11 196
Finance charges	4 771	6 597	6 597	172	1 393	2 655	(1 262)	-48%	6 597
Inventory consumed and bulk purchases	79 136	103 202	103 469	6 613	47 287	50 424	(3 137)	-6%	103 469
Transfers and subsidies	1 193	364	907	100	385	165	220	134%	907
Other expenditure	98 225	97 177	98 400	14 129	42 006	39 962	2 043	5%	98 400
<b>Total Expenditure</b>	<b>305 286</b>	<b>346 593</b>	<b>349 887</b>	<b>37 914</b>	<b>156 650</b>	<b>161 810</b>	<b>(5 160)</b>	<b>-3%</b>	<b>349 887</b>
<b>Surplus/(Deficit)</b>	<b>(10 722)</b>	<b>(26 957)</b>	<b>(23 868)</b>	<b>4 761</b>	<b>12 484</b>	<b>10 308</b>	<b>2 176</b>	<b>21%</b>	<b>(23 868)</b>
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	18 452	36 494	63 431	22 580	44 302	4 265	40 036	939%	63 431
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) & Transfers and subsidies - capital (in-kind - all)	182	114	114	33	336	54	282	517%	114
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>7 912</b>	<b>9 650</b>	<b>39 677</b>	<b>27 373</b>	<b>57 122</b>	<b>14 628</b>	<b>42 494</b>	<b>291%</b>	<b>39 677</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>7 912</b>	<b>9 650</b>	<b>39 677</b>	<b>27 373</b>	<b>57 122</b>	<b>14 628</b>	<b>42 494</b>	<b>291%</b>	<b>39 677</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>21 392</b>	<b>49 990</b>	<b>78 748</b>	<b>12 155</b>	<b>35 926</b>	<b>41 910</b>	<b>(5 984)</b>	<b>-14%</b>	<b>76 520</b>
Capital transfers recognised	16 046	36 494	63 481	11 161	30 758	31 021	(263)	-1%	63 481
Borrowing	-	5 500	5 500	45	3 242	5 500	(2 258)	-41%	5 500
Internally generated funds	5 346	7 997	9 767	949	1 926	5 389	(3 463)	-64%	9 767
<b>Total sources of capital funds</b>	<b>21 392</b>	<b>49 990</b>	<b>78 748</b>	<b>12 155</b>	<b>35 926</b>	<b>41 910</b>	<b>(5 984)</b>	<b>-14%</b>	<b>78 748</b>
<b>Financial position</b>									
Total current assets	141 494	69 817	70 073		115 421				70 073
Total non current assets	391 272	451 481	476 711		457 710				476 711
Total current liabilities	85 733	53 173	50 859		70 311				50 859
Total non current liabilities	101 385	105 933	105 933		100 018				105 933
Community wealth/Equity	345 648	362 193	389 991		402 802				389 991
<b>Cash flows</b>									
Net cash from (used) operating	33 658	30 552	27 987	10 939	4 925	13 993	9 068	65%	30 552
Net cash from (used) investing	(20 526)	(48 870)	(77 628)	(12 155)	(35 834)	(38 814)	(2 980)	8%	(48 870)
Net cash from (used) financing	(2 144)	2 609	2 609	(439)	(1 138)	1 305	2 443	187%	2 609
<b>Cash/cash equivalents at the month/year end</b>	<b>99 891</b>	<b>48 474</b>	<b>47 152</b>	<b>-</b>	<b>77 735</b>	<b>70 667</b>	<b>(7 068)</b>	<b>-10%</b>	<b>94 073</b>
<b>Debtors &amp; creditors analysis</b>	<b>0-30 Days</b>	<b>31-60 Days</b>	<b>61-90 Days</b>	<b>91-120 Days</b>	<b>121-150 Dys</b>	<b>151-180 Dys</b>	<b>181 Dys-1 Yr</b>	<b>Over 1Yr</b>	<b>Total</b>
<b>Debtors Age Analysis</b>									
Total By Income Source	16 122	3 310	2 707	2 233	606	533	3 174	15 188	43 873
<b>Creditors Age Analysis</b>									
Total Creditors	1 205	-	-	-	-	-	-	-	1 205

Figure 9: Table C1-Monthly Budget Statement Summary

# 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	2020/21	Budget Year 2021/22							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	<b>1</b>									
<b>Revenue - Functional</b>										
<b>Governance and administration</b>		<b>85 306</b>	<b>89 290</b>	<b>92 704</b>	<b>15 703</b>	<b>51 683</b>	<b>44 917</b>	6 766	15%	<b>92 704</b>
Executive and council		15 886	18 056	20 776	9 924	14 646	10 347	4 298	42%	20 776
Finance and administration		69 420	71 234	71 929	5 779	37 037	34 569	2 468	7%	71 929
Internal audit		-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		<b>63 091</b>	<b>67 572</b>	<b>84 071</b>	<b>32 316</b>	<b>62 671</b>	<b>31 809</b>	30 862	97%	<b>84 071</b>
Community and social services		8 503	7 071	18 248	4 482	13 589	4 596	8 993	196%	18 248
Sport and recreation		963	1 174	1 774	233	531	561	(30)	-5%	1 774
Public safety		38 839	45 227	45 227	12 100	25 435	21 975	3 461	16%	45 227
Housing		14 786	14 100	18 822	15 500	23 116	4 678	18 438	394%	18 822
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		<b>1 604</b>	<b>1 315</b>	<b>3 543</b>	<b>56</b>	<b>771</b>	<b>864</b>	(93)	-11%	<b>3 543</b>
Planning and development		1 592	1 256	3 484	49	695	826	(131)	-16%	3 484
Road transport		12	59	59	6	76	38	39	103%	59
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		<b>163 198</b>	<b>198 067</b>	<b>209 244</b>	<b>17 213</b>	<b>98 648</b>	<b>98 849</b>	(202)	0%	<b>209 244</b>
Energy sources		97 151	121 911	121 911	10 204	57 719	61 173	(3 454)	-6%	121 911
Water management		22 777	35 483	46 661	3 637	20 577	16 227	4 350	27%	46 661
Waste water management		28 260	24 094	24 094	2 001	12 089	12 723	(633)	-5%	24 094
Waste management		15 010	16 578	16 578	1 371	8 262	8 726	(464)	-5%	16 578
<b>Other</b>	<b>4</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Revenue - Functional</b>	<b>2</b>	<b>313 198</b>	<b>356 244</b>	<b>389 563</b>	<b>65 288</b>	<b>213 772</b>	<b>176 438</b>	<b>37 334</b>	<b>21%</b>	<b>389 563</b>
<b>Expenditure - Functional</b>										
<b>Governance and administration</b>		<b>87 099</b>	<b>97 243</b>	<b>98 088</b>	<b>8 901</b>	<b>40 271</b>	<b>47 100</b>	(6 829)	-14%	<b>98 088</b>
Executive and council		28 265	32 368	32 863	1 698	9 221	15 764	(6 543)	-42%	32 863
Finance and administration		57 048	62 855	63 205	6 962	30 021	30 369	(348)	-1%	63 205
Internal audit		1 786	2 020	2 020	242	1 029	966	62	6%	2 020
<b>Community and public safety</b>		<b>70 512</b>	<b>67 760</b>	<b>70 298</b>	<b>13 308</b>	<b>33 987</b>	<b>29 361</b>	4 626	16%	<b>70 298</b>
Community and social services		6 766	8 691	8 918	1 039	3 782	3 958	(176)	-4%	8 918
Sport and recreation		10 144	12 235	12 235	1 299	5 306	5 901	(595)	-10%	12 235
Public safety		35 885	39 299	40 311	10 675	23 371	17 055	6 317	37%	40 311
Housing		17 362	7 510	8 284	279	1 379	2 385	(1 006)	-42%	8 284
Health		355	25	549	15	149	62	87	141%	549
<b>Economic and environmental services</b>		<b>21 132</b>	<b>23 743</b>	<b>23 948</b>	<b>2 704</b>	<b>12 812</b>	<b>10 698</b>	2 114	20%	<b>23 948</b>
Planning and development		4 784	5 825	5 825	615	2 573	2 712	(139)	-5%	5 825
Road transport		16 347	17 918	17 918	2 048	10 181	7 883	2 298	29%	17 918
Environmental protection		-	-	205	41	58	102	(45)	-43%	205
<b>Trading services</b>		<b>125 517</b>	<b>156 837</b>	<b>156 632</b>	<b>12 981</b>	<b>69 499</b>	<b>74 066</b>	(4 566)	-6%	<b>156 632</b>
Energy sources		84 746	100 620	100 620	7 587	44 936	50 124	(5 188)	-10%	100 620
Water management		14 564	18 516	18 516	1 824	10 217	8 344	1 872	22%	18 516
Waste water management		16 155	19 003	19 003	2 069	8 575	8 750	(176)	-2%	19 003
Waste management		10 053	18 698	18 493	1 502	5 771	6 847	(1 076)	-16%	18 493
<b>Other</b>		<b>1 025</b>	<b>1 010</b>	<b>920</b>	<b>20</b>	<b>80</b>	<b>586</b>	<b>(506)</b>	<b>-86%</b>	<b>920</b>
<b>Total Expenditure - Functional</b>	<b>3</b>	<b>305 286</b>	<b>346 593</b>	<b>349 887</b>	<b>37 914</b>	<b>156 650</b>	<b>161 810</b>	<b>(5 160)</b>	<b>-3%</b>	<b>349 887</b>
<b>Surplus/ (Deficit) for the year</b>		<b>7 912</b>	<b>9 650</b>	<b>39 677</b>	<b>27 373</b>	<b>57 122</b>	<b>14 628</b>	<b>42 494</b>	<b>291%</b>	<b>39 677</b>

Figure 10: Table C2-Monthly Budget Statement -Financial Performance

This table reflects the operating budget (Financial Performance) in the standard classifications which are the government finance statistics functions and sub-functions. These are used by National Treasury to assist the compilation of national and international accounts for comparison purposes, regardless of the unique organisational structures used by the different institutions.

# 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	2020/21	Budget Year 2021/22							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>Revenue by Vote</b>										
Vote 1 - Municipal Manager	1	797	250	2 778	90	90	591	(501)	-84.8%	2 778
Vote 2 - Corporate Services		17 096	19 189	21 958	9 909	15 419	10 599	4 820	45.5%	21 958
Vote 3 - Financial Services		53 100	56 903	56 903	4 334	30 305	31 306	(1 001)	-3.2%	56 903
Vote 4 - Engineers Services		164 139	195 696	207 218	17 267	97 014	93 381	3 632	3.9%	207 218
Vote 5 - Community Services		38 494	38 044	53 944	21 550	45 098	18 133	26 965	148.7%	53 944
Vote 6 - Community Services Continued		39 572	46 162	46 762	12 138	25 846	22 427	3 419	15.2%	46 762
<b>Total Revenue by Vote</b>	<b>2</b>	<b>313 198</b>	<b>356 244</b>	<b>389 563</b>	<b>65 288</b>	<b>213 772</b>	<b>176 438</b>	<b>37 334</b>	<b>21.2%</b>	<b>389 563</b>
<b>Expenditure by Vote</b>										
Vote 1 - Municipal Manager	1	10 875	10 055	12 723	981	4 978	4 918	59	1.2%	12 723
Vote 2 - Corporate Services		39 872	46 487	46 837	3 213	15 323	22 513	(7 190)	-31.9%	46 837
Vote 3 - Financial Services		32 368	33 016	33 016	4 067	16 639	15 866	772	4.9%	33 016
Vote 4 - Engineers Services		136 135	161 663	161 663	13 823	76 470	78 485	(2 015)	-2.6%	161 663
Vote 5 - Community Services		50 304	54 700	54 976	5 075	19 943	22 407	(2 463)	-11.0%	54 976
Vote 6 - Community Services Continued		35 733	40 672	40 672	10 755	23 298	17 621	5 677	32.2%	40 672
<b>Total Expenditure by Vote</b>	<b>2</b>	<b>305 286</b>	<b>346 593</b>	<b>349 887</b>	<b>37 914</b>	<b>156 650</b>	<b>161 810</b>	<b>(5 160)</b>	<b>-3.2%</b>	<b>349 887</b>
<b>Surplus/ (Deficit) for the year</b>	<b>2</b>	<b>7 912</b>	<b>9 650</b>	<b>39 677</b>	<b>27 373</b>	<b>57 122</b>	<b>14 628</b>	<b>42 494</b>	<b>290.5%</b>	<b>39 677</b>

Figure 11: Table C3-Monthly Budget Statement-Financial

# 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

Description	Ref	2020/21	Budget Year 2021/22							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>Revenue By Source</b>										
Property Rates by Usage		42 797	45 288	45 288	3 522	24 650	24 456	194	1%	45 288
Service charges - electricity revenue		89 078	107 837	107 837	8 166	51 137	56 353	(5 216)	-9%	107 837
Service charges - water revenue		18 810	21 152	21 152	1 615	9 734	10 576	(842)	-8%	21 152
Service charges - sanitation revenue		22 035	17 667	17 667	1 435	8 673	8 480	193	2%	17 667
Service charges - refuse revenue		10 978	12 191	12 191	1 005	6 012	5 852	160	3%	12 191
Rental of facilities and equipment		798	702	702	43	442	344	98	28%	702
Interest earned - external investments		3 513	3 922	3 922	340	1 981	1 922	60	3%	3 922
Interest earned - outstanding debtors		1 294	1 482	1 482	165	1 186	754	432	57%	1 482
Dividends received		1	0	0	-	-	0	(0)	-100%	0
Fines, penalties and forfeits		35 280	41 100	41 100	11 867	23 580	20 139	3 441	17%	41 100
Licences and permits		1 248	1 357	1 357	89	690	652	38	6%	1 357
Agency services		2 470	2 924	2 924	149	1 230	1 257	(27)	-2%	2 924
Transfers and subsidies		49 834	55 392	61 774	13 934	34 742	39 755	(5 014)	-13%	61 774
Other revenue		15 904	3 288	3 288	347	1 850	1 578	272	17%	3 288
Gains		524	5 333	5 333	-	3 227	0	3 227	647988%	5 333
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>294 564</b>	<b>319 636</b>	<b>326 019</b>	<b>42 675</b>	<b>169 134</b>	<b>172 118</b>	<b>(2 985)</b>	<b>-2%</b>	<b>326 019</b>
<b>Expenditure By Type</b>										
Employee related costs		108 007	122 180	123 484	13 657	57 435	60 117	(2 682)	-4%	123 484
Remuneration of councillors		5 319	5 878	5 833	445	2 547	2 890	(343)	-12%	5 833
Debt impairment		35 961	36 346	36 346	9 869	19 627	15 265	4 361	29%	36 346
Depreciation & asset impairment		8 635	11 196	11 196	2 799	5 598	5 598	0	0%	11 196
Finance charges		4 771	6 597	6 597	172	1 393	2 655	(1 262)	-48%	6 597
Bulk purchases - electricity		68 852	84 224	84 224	5 804	37 572	42 003	(4 431)	-11%	84 224
Inventory consumed		10 284	18 978	19 245	808	9 715	8 421	1 294	15%	19 245
Contracted services		34 577	30 925	31 855	1 650	9 315	7 633	1 682	22%	31 855
Transfers and subsidies		1 193	364	907	100	385	165	220	134%	907
Other expenditure		25 526	29 783	30 077	2 611	13 064	17 064	(4 000)	-23%	30 077
Losses		2 161	123	123	-	-	-	-	-	123
<b>Total Expenditure</b>		<b>305 286</b>	<b>346 593</b>	<b>349 887</b>	<b>37 914</b>	<b>156 650</b>	<b>161 810</b>	<b>(5 160)</b>	<b>-3%</b>	<b>349 887</b>
<b>Surplus/(Deficit)</b>										
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		18 452	36 494	63 431	22 580	44 302	4 265	40 036	0	63 431
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		168	114	114	33	336	54	282	0	114
Transfers and subsidies - capital (in-kind - all)		14	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>7 912</b>	<b>9 650</b>	<b>39 677</b>	<b>27 373</b>	<b>57 122</b>	<b>14 628</b>			<b>39 677</b>
Taxation		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>		<b>7 912</b>	<b>9 650</b>	<b>39 677</b>	<b>27 373</b>	<b>57 122</b>	<b>14 628</b>			<b>39 677</b>
Attributable to minorities		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>		<b>7 912</b>	<b>9 650</b>	<b>39 677</b>	<b>27 373</b>	<b>57 122</b>	<b>14 628</b>			<b>39 677</b>
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>		<b>7 912</b>	<b>9 650</b>	<b>39 677</b>	<b>27 373</b>	<b>57 122</b>	<b>14 628</b>			<b>39 677</b>

Figure 12: Table C4-Monthly Budget Statement-Financial Performance (revenue and expenditure)

# Swellendam Municipality

## Mid-Year Budget and Performance Assessment

### 4.1.5 Table C5: Monthly Budget Statement - Financial Performance 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	2020/21	Budget Year 2021/22							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>Multi-Year expenditure appropriation</b>	2									
Vote 1 - Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 2 - Corporate Services		-	-	-	-	-	-	-	-	-
Vote 3 - Financial Services		-	-	-	-	-	-	-	-	-
Vote 4 - Engineers Services		-	-	-	-	-	-	-	-	-
Vote 5 - Community Services		-	-	-	-	-	-	-	-	-
Vote 6 - Community Services Continued		-	-	-	-	-	-	-	-	-
<b>Total Capital Multi-year expenditure</b>	4,7	-	-	-	-	-	-	-	-	-
<b>Single Year expenditure appropriation</b>	2									
Vote 1 - Municipal Manager		59	60	2 338	5	11	190	(179)	-94%	110
Vote 2 - Corporate Services		53	208	208	35	128	168	(41)	-24%	208
Vote 3 - Financial Services		1 133	1 420	1 420	890	906	1 075	(169)	-16%	1 420
Vote 4 - Engineers Services		16 932	46 406	57 496	5 280	25 140	25 827	(686)	-3%	57 496
Vote 5 - Community Services		3 153	1 195	16 062	5 944	9 503	13 688	(4 186)	-31%	16 062
Vote 6 - Community Services Continued		62	701	1 223	-	238	962	(723)	-75%	1 223
<b>Total Capital single-year expenditure</b>	4	21 392	49 990	78 748	12 155	35 926	41 910	(5 984)	-14%	76 520
<b>Total Capital Expenditure</b>		21 392	49 990	78 748	12 155	35 926	41 910	(5 984)	-14%	76 520
<b>Capital Expenditure - Functional Classification</b>										
<b>Governance and administration</b>		1 201	1 724	1 724	930	1 042	1 379	(337)	-24%	1 724
Executive and council		15	60	60	5	5	60	(55)	-92%	60
Finance and administration		1 186	1 664	1 664	925	1 037	1 319	(281)	-21%	1 664
Internal audit		-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		3 259	1 895	16 857	5 944	9 747	14 198	(4 450)	-31%	16 857
Community and social services		2 093	945	10 666	5 944	9 437	8 292	1 145	14%	10 666
Sport and recreation		1 122	511	1 255	-	304	994	(690)	-69%	1 255
Public safety		-	440	440	-	-	440	(440)	-100%	440
Housing		-	-	4 446	-	-	4 446	(4 446)	-100%	4 446
Health		44	-	50	-	6	25	(19)	-75%	50
<b>Economic and environmental services</b>		7 056	11 888	14 586	731	7 157	5 631	1 526	27%	14 586
Planning and development		-	40	2 268	-	-	105	(105)	-100%	2 268
Road transport		7 056	11 848	12 318	731	7 157	5 526	1 631	30%	12 318
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		9 876	34 483	45 580	4 549	17 980	20 703	(2 723)	-13%	45 580
Energy sources		1 746	9 487	9 487	1 293	2 797	4 490	(1 693)	-38%	9 487
Water management		7 930	21 063	31 683	3 256	12 183	15 363	(3 180)	-21%	31 683
Waste water management		200	3 933	3 933	-	3 000	373	2 627	704%	3 933
Waste management		-	-	477	-	-	477	(477)	-100%	477
<b>Other</b>		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Functional Classification</b>	3	21 392	49 990	78 748	12 155	35 926	41 910	(5 984)	-14%	78 748
<b>Funded by:</b>										
National Government		13 874	27 233	36 352	3 741	11 381	16 767	(5 386)	-32%	36 352
Provincial Government		2 172	9 261	27 129	7 420	19 378	14 254	5 123	36%	27 129
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private		-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>		16 046	36 494	63 481	11 161	30 758	31 021	(263)	-1%	63 481
<b>Borrowing</b>	6	-	5 500	5 500	45	3 242	5 500	(2 258)	-41%	5 500
<b>Internally generated funds</b>		5 346	7 997	9 767	949	1 926	5 389	(3 463)	-64%	9 767
<b>Total Capital Funding</b>		21 392	49 990	78 748	12 155	35 926	41 910	(5 984)	-14%	78 748

Figure 13: Table C5: Monthly Budget Statement - Financial Performance Capital Expenditure (municipal vote, standard classification and funding)

# 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	2020/21	Budget Year 2021/22			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>R thousands</b>	1					
<b>ASSETS</b>						
<b>Current assets</b>						
Cash		78 836	48 474	48 730	57 402	48 730
Call investment deposits		30 946	–	–	20 334	–
Consumer debtors		17 822	9 451	9 451	6 280	9 451
Other debtors		8 635	8 146	8 146	25 405	8 146
Current portion of long-term receivables		43	–	–	43	–
Inventory		5 212	3 745	3 745	5 958	3 745
<b>Total current assets</b>		<b>141 494</b>	<b>69 817</b>	<b>70 073</b>	<b>115 421</b>	<b>70 073</b>
<b>Non-current Assets</b>						
Long-term receivables		263	182	182	184	182
Investments		–	701	701	20 217	701
Investment property		11 673	13 164	13 164	11 622	13 164
Investments in Associate		–	–	–	–	–
Property, plant and equipment		378 423	436 873	462 102	424 819	462 102
Biological		–	–	–	–	–
Intangible		741	366	366	697	366
Other non-current assets		171	195	195	171	195
<b>Total non current assets</b>		<b>391 272</b>	<b>451 481</b>	<b>476 711</b>	<b>457 710</b>	<b>476 711</b>
<b>TOTAL ASSETS</b>		<b>532 766</b>	<b>521 298</b>	<b>546 783</b>	<b>573 131</b>	<b>546 783</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft		–	–	–	–	–
Borrowing		2 787	3 614	3 614	2 779	3 614
Consumer deposits		3 187	3 195	3 195	3 425	3 195
Trade and other payables		65 047	27 217	24 903	49 344	24 903
Provisions		14 712	19 146	19 146	14 764	19 146
<b>Total current liabilities</b>		<b>85 733</b>	<b>53 173</b>	<b>50 859</b>	<b>70 311</b>	<b>50 859</b>
<b>Non-current Liabilities</b>						
Borrowing		21 999	23 560	23 560	20 631	23 560
Provisions		79 386	82 373	82 373	79 386	82 373
<b>Total non current liabilities</b>		<b>101 385</b>	<b>105 933</b>	<b>105 933</b>	<b>100 018</b>	<b>105 933</b>
<b>TOTAL LIABILITIES</b>		<b>187 118</b>	<b>159 105</b>	<b>156 792</b>	<b>170 329</b>	<b>156 792</b>
<b>NET ASSETS</b>	2	<b>345 648</b>	<b>362 193</b>	<b>389 991</b>	<b>402 802</b>	<b>389 991</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated Surplus/(Deficit)		331 648	350 193	377 991	390 728	377 991
Reserves and Funds		14 000	12 000	12 000	12 074	12 000
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	<b>345 648</b>	<b>362 193</b>	<b>389 991</b>	<b>402 802</b>	<b>389 991</b>

Figure 14: Table C6: Monthly Budget Statement – Financial Position

# 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	Budget Year 2021/22								
		2020/21 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>										
<b>Receipts</b>										
Property rates		38 420	44 383	44 383	3 416	21 346	22 191	(846)	-4%	44 383
Service charges		119 398	155 671	155 671	10 817	66 751	77 835	(11 084)	-14%	155 671
Other revenue		14 357	18 622	18 622	1 076	9 237	9 311	(74)	-1%	18 622
Transfers and Subsidies - Operational		68 675	55 392	55 392	12 867	36 981	27 696	9 285	34%	55 392
Transfers and Subsidies - Capital		29 684	36 607	38 835	22 677	42 474	19 418	23 056	119%	36 607
Interest		4 801	5 404	5 404	504	3 167	2 702	465	17%	5 404
Dividends		-	0	0	-	-	0	(0)	-100%	0
<b>Payments</b>										
Suppliers and employees		(237 610)	(281 784)	(286 033)	(40 145)	(173 253)	(143 017)	30 236	-21%	(281 784)
Finance charges		(2 982)	(3 379)	(3 379)	(172)	(1 393)	(1 689)	(296)	18%	(3 379)
Transfers and Grants		(1 085)	(364)	(907)	(100)	(385)	(454)	(69)	15%	(364)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>33 658</b>	<b>30 552</b>	<b>27 987</b>	<b>10 939</b>	<b>4 925</b>	<b>13 993</b>	<b>9 068</b>	<b>65%</b>	<b>30 552</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE		681	1 120	1 120	-	92	560	(468)	-84%	1 120
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-
<b>Payments</b>										
Capital assets		(21 206)	(49 990)	(78 748)	(12 155)	(35 926)	(39 374)	(3 448)	9%	(49 990)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(20 526)</b>	<b>(48 870)</b>	<b>(77 628)</b>	<b>(12 155)</b>	<b>(35 834)</b>	<b>(38 814)</b>	<b>(2 980)</b>	<b>8%</b>	<b>(48 870)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
<b>Receipts</b>										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	5 500	5 500	-	-	2 750	(2 750)	-100%	5 500
Increase (decrease) in consumer deposits		432	230	230	21	238	115	122	106%	230
<b>Payments</b>										
Repayment of borrowing		(2 576)	(3 121)	(3 121)	(459)	(1 376)	(1 561)	(185)	12%	(3 121)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>(2 144)</b>	<b>2 609</b>	<b>2 609</b>	<b>(439)</b>	<b>(1 138)</b>	<b>1 305</b>	<b>2 443</b>	<b>187%</b>	<b>2 609</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>10 989</b>	<b>(15 709)</b>	<b>(47 032)</b>	<b>(1 655)</b>	<b>(32 047)</b>	<b>(23 516)</b>			<b>(15 709)</b>
Cash/cash equivalents at beginning:		88 902	64 183	94 183		109 782	94 183			109 782
Cash/cash equivalents at month/year end:		99 891	48 474	47 152		77 735	70 667			94 073

Figure 15: Table C7: Monthly Budget Statement – Cash Flow

# Swellendam Municipality

## Mid-Year Budget and Performance Assessment

### PART 2: SUPPORTING DOCUMENTATION

#### SECTION 5 – DEBTORS' ANALYSIS

##### 5.1 Supporting table SC3

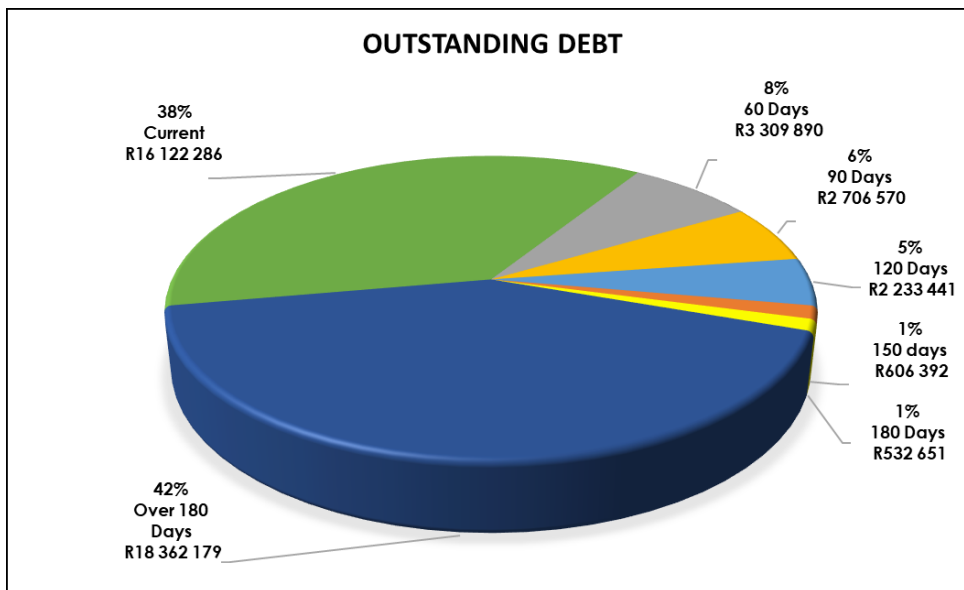
Table SC3 is the debtors' ageing report required by the Municipal Budget Reporting Regulation (MBRR).

The age analysis includes all debtor accounts from the billing module. The outstanding debtors for December 2021 are R43,9 million of which 49,54% is older than 90 days. The main reason for this is the 94% and 95% poor payment ratios of August and September 2021, which resulted in an increase of unpaid debtors in October 2021. In November 2021 the payment ratio was 98% and in December 2021 it was 100,03%, which led to a decrease in outstanding debtors overall. The debtors decreased by R0,1 million when compared to November 2021. It should be noted that debt older than 90 days increased in December by R0,1 million.

WC034 Swellendam - Supporting Table SC3 Monthly Budget Statement - aged debtors - M06 December

Description	NT Code	Budget Year 2021/22									Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total			
<b>R thousands</b>													
<b>Debtors Age Analysis By Income Source</b>													
Trade and Other Receivables from Exchange Transactions - Water	1200	2	2	0	1	-	0	4	340	349	345	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	7 604	1 772	1 743	1 616	80	61	360	2 875	16 111	4 993	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	6 427	942	491	271	241	210	1 167	4 128	13 883	6 017	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	2 220	281	219	155	130	118	730	2 750	6 603	3 884	-	-
Receivables from Exchange Transactions - Waste Management	1600	1 562	198	156	116	101	88	493	1 814	4 527	2 612	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	24	31	3	0	5	0	5	36	105	47	-	-
Interest on Arrear Debtor Accounts	1810	55	27	42	29	15	17	192	2 436	2 814	2 689	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	(1 771)	57	47	46	34	38	223	808	(520)	1 148	-	-
<b>Total By Income Source</b>	<b>2000</b>	<b>16 122</b>	<b>3 310</b>	<b>2 707</b>	<b>2 233</b>	<b>606</b>	<b>533</b>	<b>3 174</b>	<b>15 188</b>	<b>43 873</b>	<b>21 735</b>	-	-
<b>2020/21 - totals only</b>													
<b>Debtors Age Analysis By Customer Group</b>													
Organs of State	2200	548	18	5	5	12	5	35	340	969	397	-	-
Commercial	2300	7 007	1 951	1 903	1 608	54	54	215	2 544	15 336	4 475	-	-
Households	2400	7 980	1 269	770	597	515	458	2 860	11 931	26 381	16 362	-	-
Other	2500	588	72	28	22	25	15	65	373	1 187	500	-	-
<b>Total By Customer Group</b>	<b>2600</b>	<b>16 122</b>	<b>3 310</b>	<b>2 707</b>	<b>2 233</b>	<b>606</b>	<b>533</b>	<b>3 174</b>	<b>15 188</b>	<b>43 873</b>	<b>21 735</b>	-	-

Figure 16: Supporting Table SC3



Graph 5: Outstanding debtors



# Swellendam Municipality

## Mid-Year Budget and Performance Assessment

### SECTION 6 – CREDITORS' ANALYSIS

#### 6.1 Supporting Table SC4

The outstanding creditors amount to R1,2 million which is within the acceptable norms and is less than 30 days outstanding.

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

Description	NT Code	Budget Year 2021/22								Total
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	
<b>R thousands</b>										
<b>Creditors Age Analysis By Customer Type</b>										
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	588	-	-	-	-	-	-	-	588
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	617	-	-	-	-	-	-	-	617
Auditor General	0800	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-
<b>Total By Customer Type</b>	<b>1000</b>	<b>1 205</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1 205</b>

Figure 17: Supporting Table SC4

# Swellendam Municipality

## Mid-Year Budget and Performance Assessment

### SECTION 7 – INVESTMENT PORTFOLIO ANALYSIS

#### 7.1 Supporting Table SC5

During the month of December 2021 new investments to the amount of R0,714 million were made. R1,429 million investments were withdrawn during December 2021.

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

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate *	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
		Yrs/Months												
<b>R thousands</b>														
<b>Municipality</b>														
Absa Bank		182 Days	182 Days	Y	F	4.08	N/A	N/A	17/12/2021	713	2	(715)	-	-
Absa Bank		6 Days	6 Days	Y	F	3	N/A	N/A	23/12/2021	-	0	(715)	714	-
Nedbank		91 Days	91 Days	Y	F	4.2	N/A	N/A	14/07/2021	-	-	-	-	-
Standard Bank		122 Days	122 Days	Y	F	4.7	N/A	N/A	19/11/2021	-	-	-	-	-
Nedbank		91 Days	91 Days	Y	F	4.25	N/A	N/A	19/10/2021	-	-	-	-	-
Absa Bank		Call	Call	Y	V	3.6	N/A	N/A	Unknown	20 267	66	-	-	20 333
Standard Bank		120 Days	120 Days	Y	F	4.9	N/A	N/A	22/03/2022	15 016	63	-	-	15 079
Absa Bank		181 Days	181 Days	Y	F	4.78	N/A	N/A	24/05/2022	5 118	20	-	-	5 138
<b>Municipality sub-total</b>										<b>41 114</b>	<b>151</b>	<b>(1 429)</b>	<b>714</b>	<b>40 550</b>
<b>Entities</b>														
<b>Entities sub-total</b>										<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL INVESTMENTS AND INTEREST</b>										<b>41 114</b>	<b>151</b>	<b>(1 429)</b>	<b>714</b>	<b>40 550</b>

Figure 18: Supporting Table SC5

# 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 December

Description	Ref	Budget Year 2021/22								
		2020/21 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>RECEIPTS:</b>	1.2									
<b>Operating Transfers and Grants</b>										
<b>National Government:</b>		45 971	43 576	43 576	12 867	32 629	21 788	10 841	49.8%	43 576
Local Government Equitable Share		38 697	35 471	35 471	11 824	26 604	17 736	8 869	50.0%	35 471
Expanded public works programme integrated grant for municipalities		1 804	1 682	1 682	-	1 177	841	336	40.0%	1 682
Municipal Infrastructure Grant		2 042	2 150	2 150	391	1 423	1 075	348	32.4%	2 150
Integrated National Electrification Programme (municipal) grant		261	765	765	-	765	383	382	99.9%	765
Local government financial management grant		1 770	1 720	1 720	-	1 720	860	860	100.0%	1 720
Municipal Disaster Relief Grant		-	-	-	-	-	-	-	-	-
Water Services Infrastructure Grant		1 397	1 397	1 397	652	744	698	46	6.6%	1 397
Energy Efficiency and Demand Side Management Grant		-	391	391	-	196	196	0	0.2%	391
<b>Provincial Government:</b>		22 704	11 726	11 726	-	4 262	5 863	(1 601)	-27.3%	11 726
Western Cape Financial Management Capacity Building Grant		300	250	250	-	-	125	(125)	-100.0%	250
Western Cape Financial Management Support Grant		-	-	-	-	-	-	-	-	-
Financial assistance to municipalities for maintenance and construction of transport infrastructure		-	50	50	-	-	25	(25)	-100.0%	50
SETA		325	-	-	-	131	-	131	#DIV/0!	-
Tourism		-	-	-	-	-	-	-	-	-
Maintenance of Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Municipal Electrical Master Plan Grant		-	-	-	-	-	-	-	-	-
Community Library Service Grant		1 099	-	-	-	-	-	-	-	-
Human Settlement Development (Beneficiaries)		14 722	5 100	5 100	-	-	2 550	(2 550)	-100.0%	5 100
Development of Sports and Recreation Facilities		78	39	39	-	39	20	19	99.3%	39
Thusong Services Centre Grant		-	-	-	-	-	-	-	-	-
Library Service Grant		-	-	-	-	-	-	-	-	-
Finance Management		-	-	-	-	-	-	-	-	-
Internship Grant		-	-	-	-	-	-	-	-	-
WESGRO		100	-	-	-	-	-	-	-	-
Municipal Drought Relief Grant		163	-	-	-	-	-	-	-	-
Municipal Replacement Fund		5 817	6 137	6 137	-	4 092	3 069	1 024	33.4%	6 137
Local Government Support Grant		-	-	-	-	-	-	-	-	-
Municipal Library Support Fund Grant		-	150	150	-	-	75	(75)	-100.0%	150
Department of Economic Div. and Tourism		100	-	-	-	-	-	-	-	-
<b>District Municipality:</b>		-	90	90	-	90	45	45	100.0%	90
Establishment of Local Safety Forum Grant		-	60	60	-	60	30	30	100.0%	60
Safety Plan Development Grant		-	30	30	-	30	15	15	100.0%	30
<b>Total Operating Transfers and Grants</b>	5	68 675	55 392	55 392	12 867	36 981	27 696	9 285	33.5%	55 392
<b>Capital Transfers and Grants</b>										
<b>National Government:</b>		20 746	27 233	27 233	6 954	18 874	13 616	5 257	38.6%	27 233
Municipal Infrastructure Grant		9 697	10 212	10 212	2 606	7 505	5 106	2 399	47.0%	10 212
Integrated National Electrification Programme (municipal) grant		1 739	5 102	5 102	-	5 102	2 551	2 551	100.0%	5 102
Water Services Infrastructure Grant		9 310	9 310	9 310	4 348	4 963	4 655	308	6.6%	9 310
Energy Efficiency and Demand Side Management Grant		-	2 609	2 609	-	1 304	1 304	(0)	0.0%	2 609
<b>Provincial Government:</b>		8 938	9 261	11 489	15 723	23 600	5 744	17 855	310.8%	11 489
Human Settlement Development		-	9 000	9 000	15 500	23 116	4 500	18 616	413.7%	9 000
Community Library Service Grant		7 329	-	-	-	-	-	-	-	-
Development of Sports and Recreation Facilities		522	261	261	-	261	130	131	100.1%	261
WESGRO		-	-	-	-	-	-	-	-	-
Maintenance of Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Municipal Drought Relief Grant		1 087	-	-	-	-	-	-	-	-
Department of Economic Development and Tourism Grant		-	-	2 228	223	223	1 114	-	-	2 228
<b>Total Capital Transfers and Grants</b>	5	29 684	36 494	38 722	22 677	42 474	19 361	23 113	119.4%	38 722
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	5	98 359	91 886	94 114	35 544	79 455	47 057	32 398	68.8%	94 114

Figure 19: Supporting Table SC6

# 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 December**

Description	Ref	2020/21		Budget Year 2021/22						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>EXPENDITURE</b>										
<b>Operating expenditure of Transfers and Grants</b>										
<b>National Government:</b>		<b>44 123</b>	<b>43 576</b>	<b>43 855</b>	<b>3 607</b>	<b>20 957</b>	<b>21 927</b>	<b>(970)</b>	<b>-4.4%</b>	<b>43 855</b>
Local Government Equitable Share		38 241	35 471	35 749	2 956	17 736	17 875	(139)	-0.8%	35 749
Expanded public works programme integrated grant for municipalities		1 804	1 682	1 682	162	1 001	841	160	19.1%	1 682
Municipal Infrastructure Grant		1 966	2 150	2 150	211	979	1 075	(96)	-9.0%	2 150
Integrated National Electrification Programme (municipal) grant		261	765	765	193	241	383	(142)	-37.1%	765
Local government financial management grant		1 770	1 720	1 720	33	598	860	(262)	-30.5%	1 720
Municipal Disaster Relief Grant		-	-	-	-	-	-	-	-	-
Water Services Infrastructure Grant		81	1 397	1 397	51	227	698	(472)	-67.5%	1 397
Energy Efficiency and Demand Side Management Grant		-	391	391	1	176	196	(20)	-10.0%	391
<b>Provincial Government:</b>		<b>20 243</b>	<b>11 726</b>	<b>11 726</b>	<b>703</b>	<b>2 828</b>	<b>5 863</b>	<b>(3 035)</b>	<b>-51.8%</b>	<b>11 726</b>
Western Cape Financial Management Capacity Building Grant		-	250	250	-	-	125	(125)	-100.0%	250
Western Cape Financial Management Support Grant		-	-	-	-	-	-	-	-	-
Financial assistance to municipalities for maintenance and construction of transport infrastructure		-	50	50	-	-	25	(25)	-100.0%	50
SETA		31	-	-	-	-	-	-	-	-
Tourism		-	-	-	-	-	-	-	-	-
Maintenance of Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Municipal Electrical Master Plan Grant		-	-	-	-	-	-	-	-	-
Community Library Service Grant		-	-	-	-	-	-	-	-	-
Human Settlement Development (Beneficiaries)		14 722	5 100	5 100	-	-	2 550	(2 550)	-100.0%	5 100
Development of Sports and Recreation Facilities		-	39	39	-	-	20	(20)	-100.0%	39
Thusong Services Centre Grant		-	-	-	-	-	-	-	-	-
Library Service Grant		-	-	-	-	-	-	-	-	-
Finance Management		-	-	-	-	-	-	-	-	-
Internship Grant		-	-	-	-	-	-	-	-	-
WESGRO		100	-	-	-	-	-	-	-	-
Municipal Drought Relief Grant		20	-	-	-	-	-	-	-	-
Municipal Replacement Fund		5 270	6 137	6 137	703	2 828	3 069	(240)	-7.8%	6 137
Local Government Support Grant		-	-	-	-	-	-	-	-	-
Department of Economic Div and Tourism		100	-	-	-	-	-	-	-	-
Municipal Library Support Fund Grant		-	150	150	-	-	75	(75)	-100.0%	150
<b>District Municipality:</b>		<b>-</b>	<b>90</b>	<b>90</b>	<b>-</b>	<b>-</b>	<b>45</b>	<b>(45)</b>	<b>-100.0%</b>	<b>90</b>
Establishment of Local Safety Forum Grant		-	60	60	-	-	30	(30)	-100.0%	60
Safety Plan Development Grant		-	30	30	-	-	15	(15)	-100.0%	30
<b>Total operating expenditure of Transfers and Grants:</b>		<b>64 366</b>	<b>55 392</b>	<b>55 671</b>	<b>4 310</b>	<b>23 786</b>	<b>27 835</b>	<b>(4 050)</b>	<b>-14.5%</b>	<b>55 671</b>
<b>Capital expenditure of Transfers and Grants</b>										
<b>National Government:</b>		<b>11 703</b>	<b>27 233</b>	<b>27 233</b>	<b>2 680</b>	<b>8 749</b>	<b>13 616</b>	<b>(4 868)</b>	<b>-35.7%</b>	<b>27 233</b>
Municipal Infrastructure Grant		9 423	10 212	10 212	1 045	4 456	5 106	(650)	-12.7%	10 212
Integrated National Electrification Programme (municipal) grant		1 739	5 102	5 102	1 288	1 608	2 551	(943)	-37.0%	5 102
Water Services Infrastructure Grant		541	9 310	9 310	342	1 511	4 655	(3 144)	-67.5%	9 310
Energy Efficiency and Demand Side Management Grant		-	2 609	2 609	5	1 174	1 304	(131)	-10.0%	2 609
<b>Provincial Government:</b>		<b>136</b>	<b>9 261</b>	<b>11 489</b>	<b>15 500</b>	<b>23 116</b>	<b>5 744</b>	<b>17 372</b>	<b>302.4%</b>	<b>11 489</b>
Human Settlement Development		-	9 000	9 000	15 500	23 116	4 500	18 616	413.7%	9 000
Community Library Service Grant		-	-	-	-	-	-	-	-	-
Development of Sports and Recreation Facilities		-	261	261	-	-	130	(130)	-100.0%	261
WESGRO		-	-	-	-	-	-	-	-	-
Maintenance of Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Municipal Replacement Fund		-	-	-	-	-	-	-	-	-
Service Delivery and Capacity Building Grant		-	-	-	-	-	-	-	-	-
Municipal Drought Relief Grant		136	-	-	-	-	-	-	-	-
Department of Economic Development and Tourism Grant		-	-	2 228	-	-	1 114	(1 114)	-100.0%	2 228
<b>District Municipality:</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other grant providers:</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total capital expenditure of Transfers and Grants</b>		<b>11 839</b>	<b>36 494</b>	<b>38 722</b>	<b>18 180</b>	<b>31 865</b>	<b>19 361</b>	<b>12 504</b>	<b>64.6%</b>	<b>38 722</b>
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>		<b>76 205</b>	<b>91 886</b>	<b>94 392</b>	<b>22 489</b>	<b>55 650</b>	<b>47 196</b>	<b>8 454</b>	<b>17.9%</b>	<b>94 392</b>

Figure 20: Supporting Table SC7(1)

### 8.3. Supporting information grants

The following grants were received up to December 2021:

#### Municipal Infrastructure Grant (MIG)

- Suurbraak WTW Phase 2**

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

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

# Swellendam Municipality

## Mid-Year Budget and Performance Assessment

---

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

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

- **Smitsville Roads (Portion 2)**

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

Portion 2 implemented in the 2021/22 financial year. Site hand over was on 19 December 2021. Contractor on site – Construction commenced.

### **Community Library Services Grant**

The contractor is on-site and progresses well. The practical completion was achieved on 22 December 2021.

### **Integrated National Electrification Programme (INEP)**

Upgrading of Railton 11KV Electrical Bulk Infrastructure Phase 5 - Addendum 4 was finalised. The procurement process was concluded. Contractor on site – Construction commenced.

### **Municipal Drought Relief Grant**

The contractor practically completed the project. The municipality experienced challenges with the contractor in the months of October 2021 and November 2021. The challenges were not concluded by 31 December 2021. The Infrastructure office is busy with remedial work and addressing the performance of the contractor.

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

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

### **Human Settlement Development**

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

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

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

### **Water Services Infrastructure Grant**

- **Swellendam Pressure Management Project**

# Swellendam Municipality

## Mid-Year Budget and Performance Assessment

---

The contractor is on-site and the work has commenced. The planned completion date of 4 February 2022 will not be achieved, due to the Consulting Engineers issuing drawings to the contractor at a late stage. The contractor issued a time-related claim, which is currently under consideration.

- **Barrydale Bulk Water Infrastructure Phase 2**

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

### **Establishment of Local Safety Forum Grant**

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

### **Safety Plan Development Grant**

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

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

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

### **Local Government Financial Management Grant (FMG)**

A business plan was submitted for the 2021/22 financial year for activities to be funded from the FMG plan in line with the criteria set by National Treasury. The municipality will therefore ensure that the funds from this grant will be spent before the end of the current financial year.

### **Energy Efficiency and Demand Side Management Grant**

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

### **Department of Economic Development and Tourism**

The appointment of a consult was done. Currently busy with the design documentation for tender purposes and it will start in January 2022.

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

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

# Swellendam Municipality

## Mid-Year Budget and Performance Assessment

---

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

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

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

# Swellendam Municipality

## Mid-Year Budget and Performance Assessment

### 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 December

Description	Ref	Budget Year 2021/22				
		Approved Rollover 2020/21	Monthly actual	YearTD actual	YTD variance	YTD variance %
<b>R thousands</b>						
<b>EXPENDITURE</b>						
<b>Operating expenditure of Approved Roll-overs</b>						
<b>National Government:</b>		<b>3 730</b>	<b>157</b>	<b>392</b>	<b>(1 401)</b>	<b>-37.6%</b>
Local Government Equitable Share		2 369	-	-	(2 369)	-100.0%
Expanded public works programme integrated grant for municipalities		-	-	-	-	
Municipal Infrastructure Grant		45	-	-	45	100.0%
Integrated National Electrification Programme (municipal) grant		-	-	-	-	
Local government financial management grant		-	-	-	-	
Municipal Disaster Relief Grant		-	-	-	-	
Water Services Infrastructure Grant		1 315	157	392	923	70.2%
Energy Efficiency and Demand Side Management Grant		-	-	-	-	
<b>Provincial Government:</b>		<b>2 603</b>	<b>539</b>	<b>1 696</b>	<b>907</b>	<b>34.8%</b>
Western Cape Financial Management Capacity Building Grant		300	30	90	210	70.0%
Western Cape Financial Management Support Grant		-	-	-	-	
Financial assistance to municipalities for maintenance and construction		-	-	-	-	
SETA		350	25	152	198	
Tourism		-	-	-	-	
Maintenance of Water Supply Infrastructure		-	-	-	-	
Municipal Electrical Master Plan Grant		-	-	-	-	
Community Library Service Grant		1 339	484	1 335	3	
Human Settlement Development (Beneficiaries)		276	-	-	276	
Development of Sports and Recreation Facilities		78	-	-	78	
Thusong Services Centre Grant		-	-	-	-	
Library Service Grant		-	-	-	-	
Finance Management		-	-	-	-	
Internship Grant		-	-	-	-	
WESGRO		-	-	-	-	
Municipal Drought Relief Grant		143	-	119	24	
Municipal Replacement Fund		117	-	-	117	
Local Government Support Grant		-	-	-	-	
Municipal Library Support Fund Grant		-	-	-	-	
<b>District Municipality:</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Establishment of Local Safety Forum Grant		-	-	-	-	
Safety Plan Development Grant		-	-	-	-	
<b>Total operating expenditure of Approved Roll-overs</b>		<b>6 332</b>	<b>696</b>	<b>2 088</b>	<b>(495)</b>	<b>-7.8%</b>
<b>Capital expenditure of Approved Roll-overs</b>						
<b>National Government:</b>		<b>9 119</b>	<b>1 061</b>	<b>2 626</b>	<b>6 193</b>	<b>67.9%</b>
Local Government Equitable Share		50	-	-	50	100.0%
Municipal Infrastructure Grant		300	-	-	-	
Integrated National Electrification Programme (municipal) grant		-	-	-	-	
Water Services Infrastructure Grant		8 769	1 061	2 626	6 143	70.1%
Energy Efficiency and Demand Side Management Grant		-	-	-	-	
Other capital transfers [insert description]		-	-	-	-	
<b>Provincial Government:</b>		<b>15 640</b>	<b>3 339</b>	<b>9 811</b>	<b>5 829</b>	<b>37.3%</b>
Human Settlement Development		4 446	-	-	4 446	100.0%
Community Library Service Grant		8 926	3 247	8 926	-	
Development of Sports and Recreation Facilities		522	-	-	522	
WESGRO		-	-	-	-	
Maintenance of Water Supply Infrastructure		-	-	-	-	
Municipal Replacement Fund		795	-	-	795	
Service Delivery and Capacity Building Grant		-	-	-	-	
Municipal Drought Relief Grant		951	92	885	66	6.9%
<b>Total capital expenditure of Approved Roll-overs</b>		<b>24 759</b>	<b>4 400</b>	<b>12 437</b>	<b>12 022</b>	<b>48.6%</b>
<b>TOTAL EXPENDITURE OF APPROVED ROLL-OVERS</b>		<b>31 092</b>	<b>5 096</b>	<b>14 525</b>	<b>11 528</b>	<b>37.1%</b>

Figure 21: Supporting Table SC7(2)



# Swellendam Municipality

## Mid-Year Budget and Performance Assessment

### SECTION 9 – CAPITAL PROGRAMME PERFORMANCE

#### 9.1 Supporting Table C12

Supporting table C12 reconciles with table C5.

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

Month	2020/21	Budget Year 2021/22							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
<b>R thousands</b>									
<b>Monthly expenditure performance trend</b>									
July	26	500	1 287	–		1 287	–		
August	973	1 998	3 159	2 531	2 531	4 446	1 915	43.1%	5%
September	1 111	2 457	3 956	3 877	6 407	8 401	1 994	23.7%	13%
October	219	7 865	16 041	7 357	13 765	24 442	10 678	43.7%	28%
November	906	6 248	10 222	10 007	23 771	34 664	10 893	31.4%	48%
December	3 772	2 390	7 246	12 155	35 926	41 910	5 984	14.3%	72%
January	1 673	904	3 978	–		45 888	–		
February	634	4 477	6 331	–		52 220	–		
March	2 981	4 830	6 934	–		59 153	–		
April	1 745	6 527	7 219	–		66 372	–		
May	1 858	5 180	5 711	–		72 083	–		
June	5 495	6 614	6 665	–		78 748	–		
<b>Total Capital expenditure</b>	<b>21 392</b>	<b>49 990</b>	<b>78 748</b>	<b>35 926</b>					

Figure 22: Supporting Table C12

# Swellendam Municipality

## Mid-Year Budget and Performance Assessment

---

### 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 2020/21 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 2021/22.

#### 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 25 July 2019 per Council Item A82.

##### 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 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 %)
- A performance comment
- 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

# Swellendam Municipality

## Mid-Year Budget and Performance Assessment

- Quarterly reports tabled before the Portfolio Committees of the Mayor
- Quarterly reports tabled before the Executive Mayoral Committee and Council

### 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 focus on both first and second economies
6. To improve financial viability and management
7. To promote good governance and community participation

#### 10.3.1 Performance indicators set in the approved Top Layer SDBIP for 2021/22 per strategic objective

##### i) *To create a capacitated, people-centered institution*

Ref	KPI	Unit of Measurement	Ward	Annual Target
TL26	Approve an action plan to address all the issues raised in the management letter of the Auditor-General by 31 December 2021	Action plan approved by the MM by 31 December 2021	All	1
TL27	Spend 90% of the capital budget allocated for the purchase of a new Server by 30 June 2022 [(Amount actually spent on the project/ Amount budgeted for the project)x100]	% of the budget spent by 30 June 2022	All	90.00%
TL28	Spend 90% of the capital budget allocated for the purchase of computer equipment by 30 June 2022 [(Amount actually spent on the project/ Amount budgeted for the project)x100]	% of the budget spent by 30 June 2022	All	90.00%
TL29	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 2022	Number of people employed	All	1
TL30	The percentage of the municipality's personnel budget actually spent on implementing its workplace skills plan by 30 June 2022 {(Actual amount spent on training/total personnel budget)x100}	% of the personnel budget spent on implementing the workplace skills plan	All	0.50%

# Swellendam Municipality

## Mid-Year Budget and Performance Assessment

Ref	KPI	Unit of Measurement	Ward	Annual Target
TL31	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	10.00%

**Table 4: To create a capacitated, people-centered institution**

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

Ref	KPI	Unit of Measurement	Ward	Annual Target
TL43	Spend 90% of the capital budget allocated for the upgrade of Barrydale Bulk Water Supply (Phase 2) by 30 June 2022 {(Actual capital expenditure on the project divided by the total approved capital budget for the project)x100}	% of the budget spent by 30 June 2022	All	99.00%

**Table 5: To create a safe and healthy living environment**

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

Ref	KPI	Unit of Measurement	Ward	Annual Target
TL7	Number of residential properties that receive piped water that is connected to the municipal water infrastructure network as at 30 June 2022	Number of residential properties which are billed for water or have pre paid meters as at 30 June 2022	All	6 556
TL8	Number of residential properties connected to the municipal electrical infrastructure network (credit and prepaid electrical metering and excluding Eskom areas) as at 30 June 2022	Number of residential properties which are billed for electricity or have pre paid meters (Excluding Eskom areas) as at 30 June 2022	All	6 598
TL9	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 2022	Number of residential properties which are billed for sewerage as at 30 June 2022	All	6 568
TL10	Number of residential properties for which refuse is removed once per week as at 30 June 2022	Number of residential properties which are billed for refuse removal as at 30 June 2022	All	6 200

# Swellendam Municipality

## Mid-Year Budget and Performance Assessment

Ref	KPI	Unit of Measurement	Ward	Annual Target
TL11	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	<b>2 291</b>
TL12	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	<b>1 967</b>
TL13	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	<b>324</b>
TL14	Provide free basic sanitation to indigent households in terms of the approved indigent policy	Number of registered indigent households receiving free basic sanitation	All	<b>1 967</b>
TL15	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	<b>324</b>
TL16	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	<b>1 967</b>
TL17	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 2022 {(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 2022	All	<b>25.00%</b>
TL24	Limit unaccounted for electricity to less than 12% by 30 June 2022 {(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 2022	All	<b>12.00%</b>
TL36	Spend 90% of the roads and stormwater maintenance (excluding general vehicles-streets) budget by 30 June 2022 {(Actual expenditure on maintenance	% of the maintenance budget spent	1	<b>90.00%</b>

# Swellendam Municipality

## Mid-Year Budget and Performance Assessment

Ref	KPI	Unit of Measurement	Ward	Annual Target
	divided by the total approved maintenance budget)x100}			
TL37	Spend 90% of the electricity maintenance (excluding general vehicles-electricity) budget by 30 June 2022 {(Actual expenditure on maintenance divided by the total approved maintenance budget)x100}	% of the maintenance budget spent	1	<b>90.00%</b>
TL38	Spend 90% of the waste water maintenance (excluding general vehicles-sewerage network & general vehicles sewerage administration) budget by 30 June 2022 {(Actual expenditure on maintenance divided by the total approved maintenance budget)x100}	% of the maintenance budget spent	All	<b>90.00%</b>
TL39	Spend 90% of the water maintenance (excluding general vehicles-water purification, general vehicles-irrigation water & vehicle costs-water dams) budget by 30 June 2022 {(Actual expenditure on maintenance divided by the total approved maintenance budget)x100}	% of the maintenance budget spent	All	<b>90.00%</b>
TL40	Spend 95% of the MIG funding allocated for completion of projects by 30 June 2022 {(Actual expenditure on MIG funding received divided by the total MIG funding received)x100}	% of MIG funding received spent	All	<b>95.00%</b>
TL41	Spend 90% of the capital budget allocated to upgrade the Bulk Water Infrastructure (Phase 2) in Suurbraak by 30 June 2022 {(Actual capital expenditure on the project divided by the total approved capital budget for the project)x100}	% of the budget spent	All	<b>90.00%</b>
TL42	Spend 90% of the MIG allocation received for the Smitsville upgrade of gravel roads and stormwater infrastructure Phase 1,2 by 30 June 2022	% of the budget spent	All	<b>90.00%</b>

# Swellendam Municipality

## Mid-Year Budget and Performance Assessment

Ref	KPI	Unit of Measurement	Ward	Annual Target
	{{Actual expenditure on MIG funding received divided by the total MIG funding received for the project}x100}			
TL44	Spend 90% of the capital budget allocated for energy efficient street lights in Swellendam Municipality by 30 June 2022 {{Actual capital expenditure on the project divided by the total approved capital budget for the project}x100}	% of the budget spent by 30 June 2022	All	<b>90.00%</b>
TL45	Spend 90% of the capital budget allocated for the upgrade of Railton Bulk water Pipeline Phase 1,1 by 30 June 2022 {{Actual capital expenditure on the project divided by the total approved capital budget for the project}x100}	% of the budget spent	All	<b>90.00%</b>
TL46	Spend 90% of the capital budget allocated for the installation of basic services in Panorama Street housing project (Electricity, Water, Streets lights, Sewerage) by 30 June 2022 {{Actual capital expenditure on the project divided by the total approved cap	% of the budget spent	All	<b>90.00%</b>
TL47	Spend 90% of the capital budget allocated for the rehabilitation of Resiesbaan street by 30 June 2022 {{Actual capital expenditure on the project divided by the total approved capital budget for the project}x100}	% of the budget spent	All	<b>90.00%</b>
TL48	95% microbiological quality level achieved for water as per SANS 241	% microbiological water quality level achieved as per SANS 241 criteria	All	<b>95.00%</b>
TL49	Spend 50% of the approved capital budget for the building of the new library in Swellendam by 30 June 2022 (multi-year project)	% of the budget spent by 30 June 2022	All	<b>50.00%</b>

**Table 6: 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	Unit of Measurement	Ward	Annual Target
TL3	Review the Growth and Development Strategy and submit to Council for approval by 30 June 2022	Strategy reviewed and submitted to Council for approval by 30 June 2022	All	1
TL34	Create temporary work opportunities in terms of EPWP by 30 June 2022	Number of temporary work opportunities created	All	193
TL53	Spend 90% of the capital budget allocated for the establishment of the Container Park in Barrydale by 30 June 2022 {(Actual capital expenditure on the project divided by the total approved capital budget)x100}	Spend 90% of the capital budget allocated for the establishment of the Container Park in Barrydale by 30 June 2022 {(Actual capital expenditure on the project divided by the total approved capital budget)x100}	2	90.00%

**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
TL18	The percentage of the municipality's capital budget actually (excluding budget for purchase of new library) spent by 30 June 2022 {(Amount actually spent on capital projects/ Amount budgeted for capital projects)x100}	% of capital budget (excluding budget for purchase of new library) spent by 30 June 2022	All	90.00%
TL19	The percentage of the municipality's capital budget actually spent by 30 June 2022 [(Amount actually spent on capital projects/ Amount budgeted for capital projects)x100]	% of capital budget spent by 30 June 2022	All	90.00%
TL20	Financial viability measured in terms of the municipality's ability to meet it's service debt obligations as at 30 June 2022 {(Short Term Borrowing + Bank Overdraft + Short Term Lease + Long Term Borrowing + Long Term Lease) / Total Operating Re	Debt to revenue as at 30 June 2022	All	25.30%
TL21	Financial viability measured in terms of the outstanding service debtors as at 30 June 2022 {(Total outstanding service debtors/ revenue received for services) x 100}	Service debtors to revenue as at 30 June 2022	All	18.00%



# Swellendam Municipality

## Mid-Year Budget and Performance Assessment

Ref	KPI	Unit of Measurement	Ward	Annual Target
TL22	Financial viability measured in terms of the available cash to cover fixed operating expenditure as at 30 June 2022 {(Cash and Cash Equivalents - Unspent Conditional Grants - Overdraft) + Short Term Investment) / Monthly Fixed Operational Expenditure excl	Cost coverage as at 30 June 2022	All	1.80%
TL25	Achieve a debtors payment percentage of 95% by 30 June 2022 {(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 2022	All	95.00%

**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 2022	RBAP submitted to the Audit Committee by 30 June 2022	All	1
TL2	90% of the RBAP for 2021/22 implemented by 30 June 2022 {(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 2022	All	90.00%
TL4	Conduct annual customer care survey by 30 June 2022	Customer care survey conducted by 30 June 2022	All	1
TL5	Compile and submit the draft 5th generation IDP for the 2022/23 financial year to Council by 31 March 2022	Draft IDP compiled and submitted to Council	All	1
TL6	Review the Basic Municipal Services Charter and submit to Council for approval by 31 March 2022	Basic Municipal Services Charter reviewed and submitted to Council for approval	All	1
TL32	Submit the draft Annual Report for 2020/21 in terms of the MFMA to Council by 31 January 2022	Draft report submitted to Council by 31 January 2022	All	1
TL33	Complete the annual risk assessment and submit to the Audit Committee by 30 June 2022	Completed risk assessment submitted to the Audit Committee	All	1

# Swellendam Municipality

## Mid-Year Budget and Performance Assessment

Ref	KPI	Unit of Measurement	Ward	Annual Target
TL35	Amend the SDF and submit to Council for consideration by 31 March 2022	SDF amended and submitted to Council for consideration	All	1
TL50	Review the Disaster Mangement Plan and submit to Council by 31 March 2022	Disaster Management Plan reviewed and submitted to Council	All	1
TL51	Review the Human Settlements Plan and submit to Council by 31 March 2022	Human Settlements Plan reviewed and submitted to Council	All	1
TL52	Develop Phase I of the draft Integrated Waste Management Plan and submit to Director by 30 June 2022	Phase I of the draft Integrated Waste Management Plan developed and submitted to Director	All	1

**Table 9: To promote good governance and community participation**

# Swellendam Municipality

## Mid-Year Budget and Performance Assessment

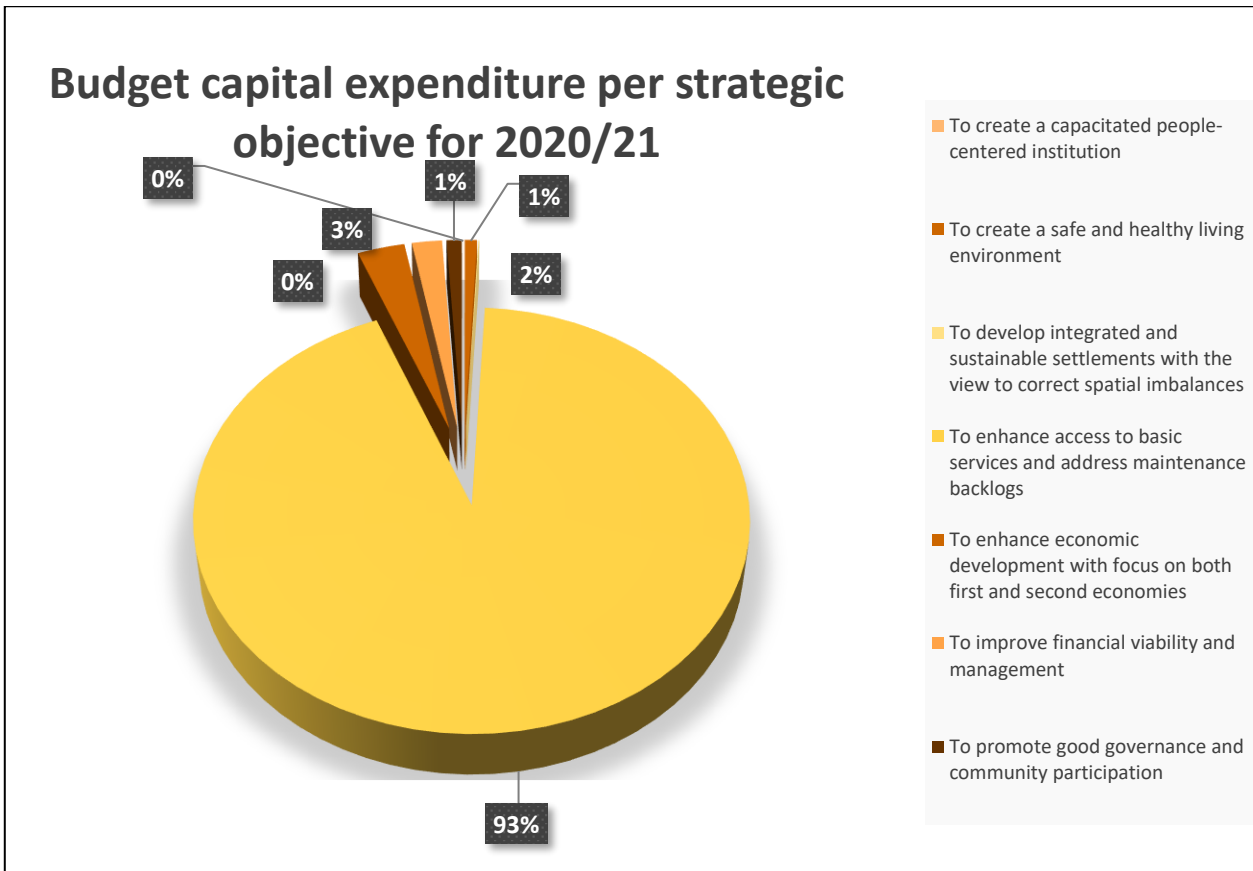
### 10.4 Budget spending per IDP strategic objective

The tables below provide an analysis of the capital and operational budget allocation for the 2021/22 financial year comparison to each other:

No.	Municipal Strategic Objective	Capital Budget	Operating Budget
		R'000	
1	To create a capacitated people-centered institution	R12 700	R17 062 602
2	To create a safe and healthy living environment	R5 751 209	R64 673 421
3	To develop integrated and sustainable settlements with the view to correct spatial imbalances	R40 000	R5 835 191
4	To enhance access to basic services and address maintenance backlogs	R68 578 423	R173 959 202
5	To enhance economic development with focus on both first and second economies	R2 227 992	R2 439 759
6	To improve financial viability and management	R1 420 000	R39 589 459
7	To promote good governance and community participation	R717 400	R46 327 104
<b>Total</b>		<b>R78 747 724</b>	<b>R349 886 738</b>

**Table 10: Budget capital and operating per strategic objective**

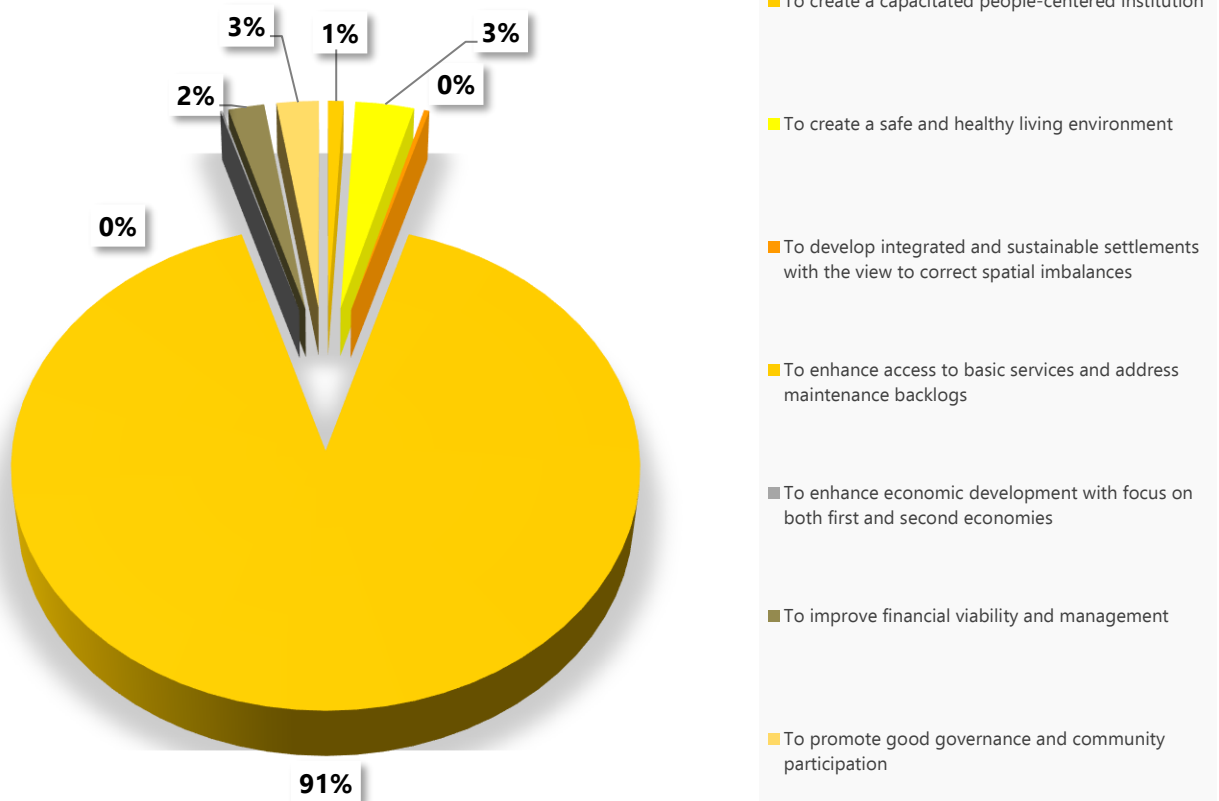
The graphs below indicate the budget operating and capital expenditure per strategic objective for 2021/22:



*Graph 6: Budgeted capital expenditure per strategic objective*

**Swellendam Municipality**  
Mid-Year Budget and Performance Assessment

## Budget operating expenditure per strategic objective for 2020/21



Graph 7: Budgeted operating expenditure per strategic objective

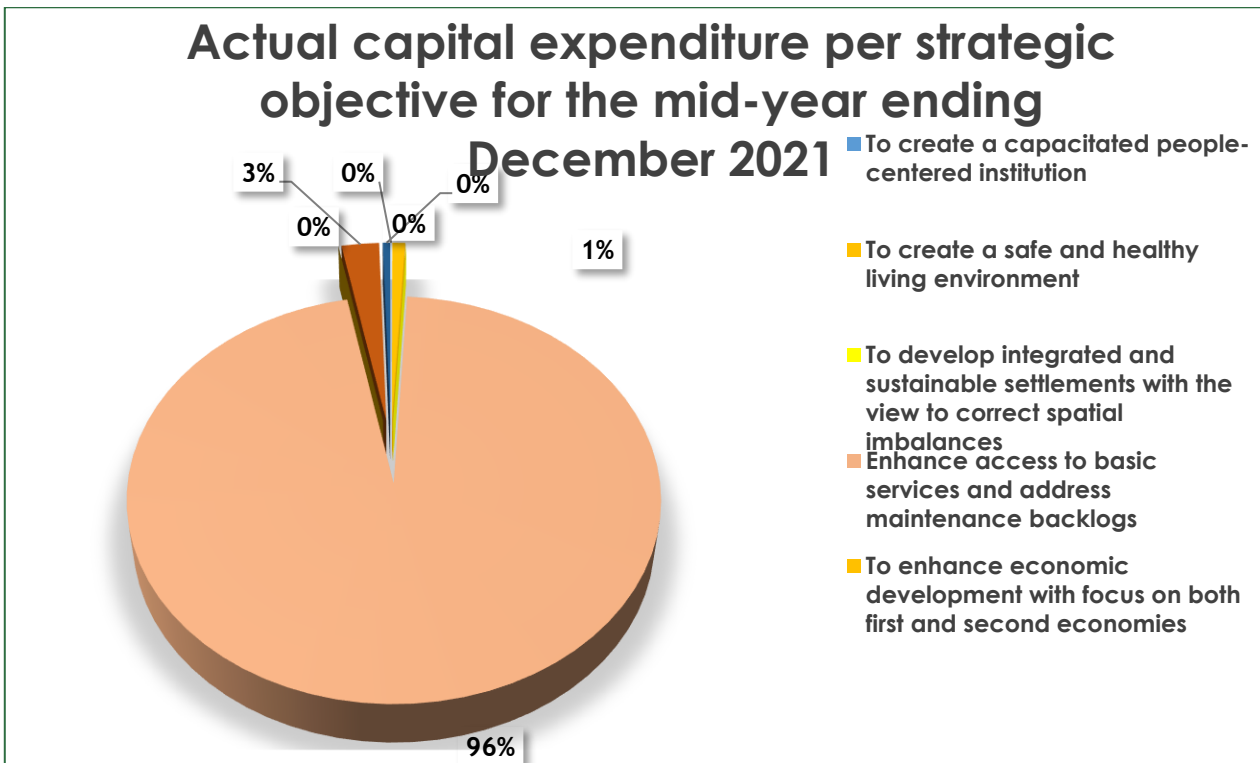
No.	Municipal Strategic Objective	Actual Capital Expenditure as at 31 December 2020	Actual Operational Expenditure as at 31 December 2021
		R'000	
1	To create a capacitated people-centered institution	R8 367	R6 941 222
2	To create a safe and healthy living environment	R310 232	R34 198 055
3	To develop integrated and sustainable settlements with the view to correct spatial imbalances	R0	R2 445 281
4	Enhance access to basic services and address maintenance backlogs	R34 521 948	R79 242 069
5	To enhance economic development with focus on both first and second economies	R0	R765 000
6	To improve financial viability and management	R906 180	R19 910 608
7	To promote good governance and community participation	R179 555	R13 139 547
<b>Total</b>		<b>R35 926 282</b>	<b>R156 641 782</b>

**Table 11: Actual expenditure of capital and operating budget per objective**

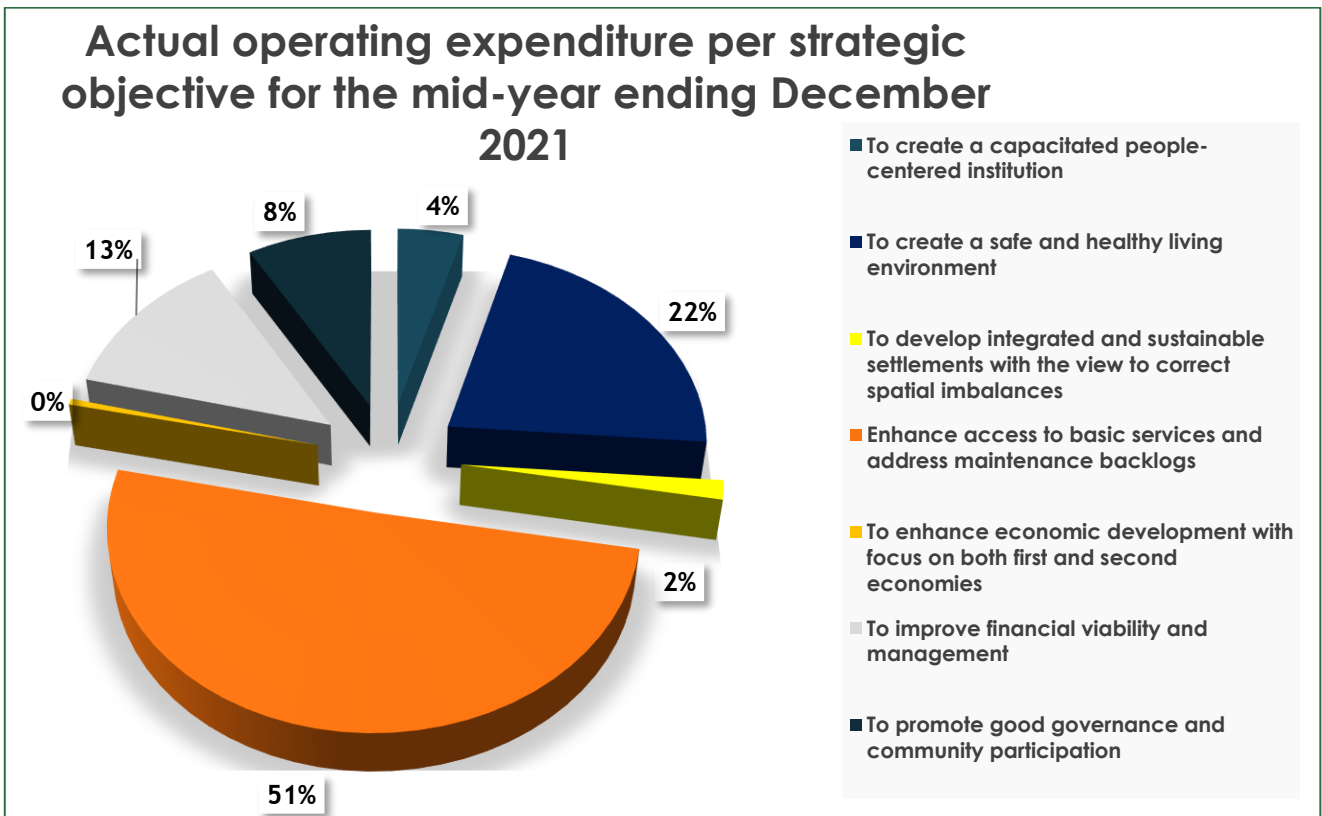
# Swellendam Municipality

## Mid-Year Budget and Performance Assessment

The graphs below indicate the actual operating and capital expenditure per strategic objective for the mid-year ending December 2021:



Graph 8: Actual capital expenditure per strategic objective



Graph 9: Actual operating expenditure per strategic objective

# Swellendam Municipality

## Mid-Year Budget and Performance Assessment

The tables below provide an analysis of the capital and operational budget allocation for the 2021/22 financial year and actual expenditure as at 31 December 2021 per Strategic Objective (Opex excludes internal transfers):

No.	Municipal Strategic Objective	Budget	Actual Capital Expenditure as at 31 December 2020	% Spent
		R'000		%
Capital				
1	To create a capacitated people-centered institution	R12 700	R8 367	66%
2	To create a safe and healthy living environment	R5 751 209	R310 232	5%
3	To develop integrated and sustainable settlements with the view to correct spatial imbalances	R40 000	R0	0%
4	To enhance access to basic services and address maintenance backlogs	R68 578 423	R34 521 948	50%
5	To enhance economic development with focus on both first and second economies	R2 227 992	R0	0%
6	To improve financial viability and management	R1 420 000	R906 180	64%
7	To promote good governance and community participation	R717 400	R179 555	25%
<b>Total</b>		<b>R78 747 724</b>	<b>R35 926 282</b>	<b>46%</b>

**Table 12: Capital spending per strategic objective**

No.	Municipal Strategic Objective	Budget	Actual Operational Expenditure as at 31 December 2020	% Spent
		R'000		%
Operational				
1	To create a capacitated people-centered institution	R17 062 602	R6 941 222	41%
2	To create a safe and healthy living environment	R64 673 421	R34 198 055	53%
3	To develop integrated and sustainable settlements with the view to correct spatial imbalances	R5 835 191	R2 445 281	42%
4	Enhance access to basic services and address maintenance backlogs	R173 959 202	R79 242 069	46%
5	To enhance economic development with focus on both first and second economies	R2 349 759	R765 000	33%
6	To improve financial viability and management	R39 589 459	R19 910 608	50%
7	To promote good governance and community participation	R46 417 104	R13 139 547	28%
<b>Total</b>		<b>R349 886 738</b>	<b>R156 641 782</b>	<b>45%</b>

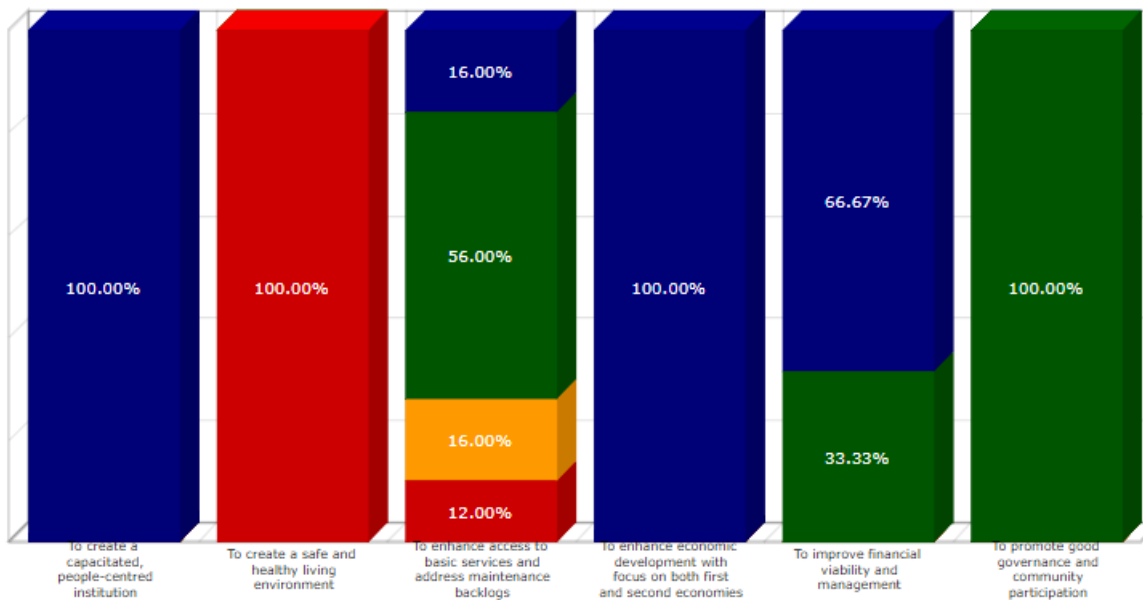
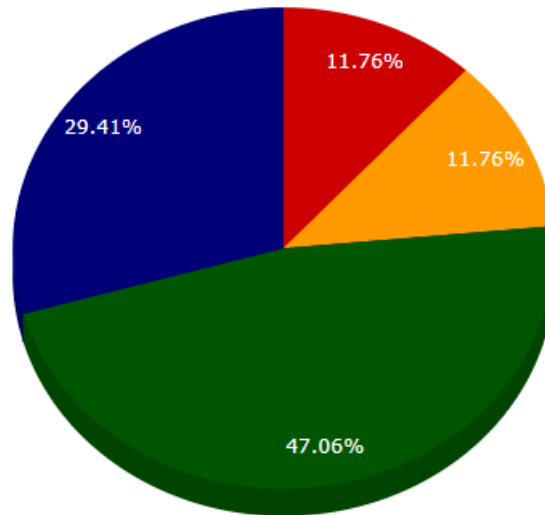
**Table 13: Operational Spending per strategic objective**

# Swellendam Municipality

## Mid-Year Budget and Performance Assessment

### SECTION 11 – MID-YEAR PERFORMANCE AGAINST THE PERFORMANCE INDICATORS SET IN THE APPROVED TOP LAYER SDBIP FOR 2021/22

#### 11.1 Overall Actual Performance of Indicators for the Mid-Year Ending 31 December 2021



Graph 10: Performance per strategic objective for the mid-year ending 31 December 2020

# Swellendam Municipality

## Mid-Year Budget and Performance Assessment

Swellendam Municipality	Strategic Objective						Total
	To create a capacitated, people-centered institution	To create a safe and healthy living environment	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	
<b>KPI Not Met</b>	0	1	3	0	0	0	4
<b>KPI Almost Met</b>	0	0	4	0	0	0	4
<b>KPI Met</b>	0	0	0	0	0	0	0
<b>KPI Well Met</b>	0	0	14	0	1	1	16
<b>KPI Extremely Well Met</b>	3	0	4	1	2	0	10
<b>Total:</b>	<b>3</b>	<b>1</b>	<b>25</b>	<b>1</b>	<b>3</b>	<b>1</b>	<b>34</b>

Graph 11: Overall actual performance of indicators for the mid-year ending 31 December 2021

Category	Colour	Explanation
KPI's Not Met		0% >= Actual/Target < 75%
KPI's Almost Met		75% >= Actual/Target < 100%
KPI's Met		Actual/Target = 100%
KPI's Well Met		100% > Actual/Target < 150%
KPI's Extremely Well Met		Actual/Target >= 150%

Graph 12: SDBIP Measurement Criteria

### 11.2 Actual Performance per Strategic Objective of Indicators for the Mid-Year Ending 31 December 2021

Detailed below is the unaudited Top Layer SDBIP for the first half of the financial year ending 31 December 2021 which measures the Municipality's overall performance per strategic objective. The tables, furthermore, includes the performance comments and corrective measures indicated for targets not achieved.

The Municipality met 76% (26 of 34) of the applicable KPI's for the period as at 31 December 2021. The remainder of the KPI's (19) on the Top Layer SDBIP out of the total number of 53 KPI's do not have targets for this period and will be reported on in future quarters when they are due. 24% (8 of 34) KPI targets were not achieved as at 31 December 2021 of which the details are included in the tables below.



# Swellendam Municipality

## Mid-Year Budget and Performance Assessment

### 11.2.1 Actual performance per strategic objective of indicators for the mid-year ending 31 December 2021

#### i) To create a capacitated, people-centered institution

Ref	KPI	Unit of Measurement	Wards	Actual performance of 2020/21	Overall performance for the mid-year ending 31 December 2021				
					Q1	Q2	Target	Actual	R
TL27	Spend 90% of the capital budget allocated for the purchase of a new Server by 30 June 2022 [(Amount actually spent on the project/ Amount budgeted for the project)x100]	% of the budget spent by 30 June 2022	All	76.91%	0.00%	20.00%	20.00%	69.64%	B
TL28	Spend 90% of the capital budget allocated for the purchase of computer equipment by 30 June 2022 [(Amount actually spent on the project/ Amount budgeted for the project)x100]	% of the budget spent by 30 June 2022	All	98.32%	0.00%	20.00%	20.00%	99.39%	B
TL31	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	8.19%	10.00%	10.00%	10.00%	6.87%	B

**Table 14: To create a capacitated, people-centered institution**

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

Ref	KPI	Unit of Measurement	Wards	Actual performance of 2020/21	Overall performance for the mid-year ending 31 December 2021				
					Q1	Q2	Target	Actual	R
TL43	Spend 90% of the capital budget allocated for the upgrade of Barrydale Bulk Water Supply (Phase 2) by 30 June 2022 {(Actual capital expenditure on the project divided by the total approved capital budget for the project)x100}	% of the budget spent by 30 June 2022	All	New key performance indicator for 2021/22. No comparative results available	0.00%	10.00%	10.00%	4.00%	R
<b>Corrective Measure</b>		The WSIG grant fund allocation is in two portions in both financial years and needs to be implemented as one project, therefore the late start in the first year. The project has been advertised and the site briefing session was on the 19th January							

**Table 15: To create a safe and healthy living environment**

# Swellendam Municipality

## Mid-Year Budget and Performance Assessment

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

Ref	KPI	Unit of Measurement	Wards	Actual performance of 2020/21	Overall performance for the mid-year ending 31 December 2021				
					Q1	Q2	Target	Actual	R
TL7	Number of residential properties that receive piped water that is connected to the municipal water infrastructure network as at 30 June 2022	Number of residential properties which are billed for water or have pre paid meters as at 30 June 2022	All	6 629	0	6 556	6 556	6 353	○
<b>Corrective Measure</b>		The target will be assessed with the findings in the final audit report to reflect a more realistic target							
TL8	Number of residential properties connected to the municipal electrical infrastructure network (credit and prepaid electrical metering and excluding Eskom areas) as at 30 June 2022	Number of residential properties which are billed for electricity or have pre paid meters (Excluding Eskom areas) as at 30 June 2022	All	6 852	0	6 598	6 598	7 012	G2
TL9	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 2022	Number of residential properties which are billed for sewerage as at 30 June 2022	All	6 560	0	6 568	6 568	6 561	○
<b>Corrective Measure</b>		The target will be assessed with the findings in the final audit report to reflect a more realistic target							
TL10	Number of residential properties for which refuse is removed once per week as at 30 June 2022	Number of residential properties which are billed for refuse removal as at 30 June 2022	All	6 356	0	6 200	6 200	6 301	G2
TL11	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	2 379	0	2 291	2 291	2 352	G2

# Swellendam Municipality

## Mid-Year Budget and Performance Assessment

Ref	KPI	Unit of Measurement	Wards	Actual performance of 2020/21	Overall performance for the mid-year ending 31 December 2021				
					Q1	Q2	Target	Actual	R
TL12	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	2 041	0	1 967	<b>1 967</b>	<b>2 003</b>	G2
TL13	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	338	0	324	<b>324</b>	<b>349</b>	G2
TL14	Provide free basic sanitation to indigent households in terms of the approved indigent policy	Number of registered indigent households receiving free basic sanitation	All	2 041	0	1 967	<b>1 967</b>	<b>2 003</b>	G2
TL15	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	338	0	324	<b>324</b>	<b>349</b>	G2
TL16	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	2 041	0	1 967	<b>1 967</b>	<b>2 003</b>	G2
TL17	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	338	0	324	<b>324</b>	<b>349</b>	G2
TL23	Limit unaccounted for water to less than 25% by 30 June 2022 {(Number of Kilolitres Water Purchased or Purified - Number of Kilolitres Water Sold) / Number of Kilolitres	% unaccounted for water by 30 June 2022	All	17.95%	0.00%	25.00%	<b>25.00%</b>	<b>29.39%</b>	R

# Swellendam Municipality

## Mid-Year Budget and Performance Assessment

Ref	KPI	Unit of Measurement	Wards	Actual performance of 2020/21	Overall performance for the mid-year ending 31 December 2021				
					Q1	Q2	Target	Actual	R
	Water Purchased or Purified x 100}								
<b>Corrective Measure</b>		The excess water losses is due to the Buffeljagsrivier backwash. New filters have been installed and a process was put in place to reduce the non-revenue water. Zone metering will also be implemented to improve reporting and monitoring							
TL24	Limit unaccounted for electricity to less than 12% by 30 June 2022 {(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 2022	All	10.94%	0.00%	12.00%	<b>12.00%</b>	<b>8.79%</b>	B
TL36	Spend 90% of the roads and stormwater maintenance (excluding general vehicles-streets) budget by 30 June 2022 {(Actual expenditure on maintenance divided by the total approved maintenance budget)x100}	% of the maintenance budget spent	1	87.89%	10.00%	30.00%	<b>30.00%</b>	<b>79.82%</b>	B
TL37	Spend 90% of the electricity maintenance (excluding general vehicles-electricity) budget by 30 June 2022 {(Actual expenditure on maintenance divided by the total approved maintenance budget)x100}	% of the maintenance budget spent	1	91.33%	10.00%	30.00%	<b>30.00%</b>	<b>59.81%</b>	B
TL38	Spend 90% of the waste water maintenance (excluding general	% of the maintenance budget spent	All	71.67%	10.00%	30.00%	<b>30.00%</b>	<b>32.03%</b>	G2

# Swellendam Municipality

## Mid-Year Budget and Performance Assessment

Ref	KPI	Unit of Measurement	Wards	Actual performance of 2020/21	Overall performance for the mid-year ending 31 December 2021				
					Q1	Q2	Target	Actual	R
	vehicles-sewerage network & general vehicles sewerage administration) budget by 30 June 2022 {(Actual expenditure on maintenance divided by the total approved maintenance budget)x100}								
TL39	Spend 90% of the water maintenance (excluding general vehicles-water purification, general vehicles-irrigation water & vehicle costs-water dams) budget by 30 June 2022 {(Actual expenditure on maintenance divided by the total approved maintenance budget)x100}	% of the maintenance budget spent	All	65.35%	10.00%	30.00%	<b>30.00%</b>	<b>35.36%</b>	G2
TL40	Spend 95% of the MIG funding allocated for completion of projects by 30 June 2022 {(Actual expenditure on MIG funding received divided by the total MIG funding received)x100}	% of MIG funding received spent	All	97.69%	0.00%	40.00%	<b>40.00%</b>	<b>43.05%</b>	G2
TL41	Spend 90% of the capital budget allocated to upgrade the Bulk Water Infrastructure (Phase 2) in Suurbraak by 30 June 2022 {(Actual capital expenditure on the project divided by the total approved	% of the budget spent	All	93.96%	0.00%	40.00%	<b>40.00%</b>	<b>42.63%</b>	G2

# Swellendam Municipality

## Mid-Year Budget and Performance Assessment

Ref	KPI	Unit of Measurement	Wards	Actual performance of 2020/21	Overall performance for the mid-year ending 31 December 2021				
					Q1	Q2	Target	Actual	R
	capital budget for the project)x100}								
TL42	Spend 90% of the MIG allocation received for the Smitsville upgrade of gravel roads and stormwater infrastructure Phase 1,2 by 30 June 2022 {(Actual expenditure on MIG funding received divided by the total MIG funding received for the project)x100}	% of the budget spent	All	99.93%	0.00%	40.00%	40.00%	14.00%	R
<b>Corrective Measure</b>		Targets will be adjusted. Adjustment to KPI target will be done during February's adjustment budget							
TL44	Spend 90% of the capital budget allocated for energy efficient street lights in Swellendam Municipality by 30 June 2022 {(Actual capital expenditure on the project divided by the total approved capital budget for the project)x100}	% of the budget spent by 30 June 2022	All	New key performance indicator for 2021/22. No comparative results available	0.00%	50.00%	50.00%	44.99%	O
<b>Corrective Measure</b>		This project progress is dependent on the grant transfers as the full allocation cannot be paid in one transaction. Project progress can only be done once funding has been received as no bridge funding from own funds are possible							
TL45	Spend 90% of the capital budget allocated for the upgrade of Railton Bulk water Pipeline Phase 1,1 by 30 June 2022 {(Actual capital expenditure on the project divided by the total approved capital budget for the project)x100}	% of the budget spent	All	New key performance indicator for 2021/22. No comparative results available	0.00%	10.00%	10.00%	10.10%	G2

# Swellendam Municipality

## Mid-Year Budget and Performance Assessment

Ref	KPI	Unit of Measurement	Wards	Actual performance of 2020/21	Overall performance for the mid-year ending 31 December 2021				
					Q1	Q2	Target	Actual	R
TL46	Spend 90% of the capital budget allocated for the installation of basic services in Panorama Street housing project (Electricity, Water, Streets lights, Sewerage) by 30 June 2022 {(Actual capital expenditure on the project divided by the total approved cap	% of the budget spent	All	New key performance indicator for 2021/22. No comparative results available	0.00%	10.00%	10.00%	0.00%	R
<b>Corrective Measure</b>		The Muni substation is the longest lead item and has been delivered already. The payment is in progress in the Financial Department. The installation and commissioning will be finalised at the end of April							
TL47	Spend 90% of the capital budget allocated for the rehabilitation of Resiesbaan street by 30 June 2022 {(Actual capital expenditure on the project divided by the total approved capital budget for the project)x100}	% of the budget spent	All	New key performance indicator for 2021/22. No comparative results available	0.00%	10.00%	10.00%	99.65%	B
TL48	95% microbiological quality level achieved for water as per SANS 241	% microbiological water quality level achieved as per SANS 241 criteria	All	New key performance indicator for 2021/22. No comparative results available	95.00%	95.00%	95.00%	94.47%	O
<b>Corrective Measure</b>		Samples retested after problems and was rectified							

**Table 16: To enhance economic development with focus on both first and second economies**

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

Ref	KPI	Unit of Measurement	Wards	Actual performance of 2020/21	Overall performance for the mid-year ending 31 December 2021				
					Q1	Q2	Target	Actual	R
TL34	Create temporary work opportunities in terms of EPWP by 30 June 2022	Number of temporary work opportunities created	All	353	48	48	96	180	B

**Table 17: To improve financial viability and management**

# Swellendam Municipality

## Mid-Year Budget and Performance Assessment

### vi) To improve financial viability and management

Ref	KPI	Unit of Measurement	Wards	Actual performance of 2020/21	Overall performance for the mid-year ending 31 December 2021				
					Q1	Q2	Target	Actual	R
TL18	The percentage of the municipality's capital budget actually (excluding budget for purchase of new library) spent by 30 June 2022 {(Amount actually spent on capital projects/ Amount budgeted for capital projects)x100}	% of capital budget (excluding budget for purchase of new library) spent by 30 June 2022	All	63.59%	0.00%	20.00%	20.00%	38.67%	B
TL19	The percentage of the municipality's capital budget actually spent by 30 June 2022 [(Amount actually spent on capital projects/ Amount budgeted for capital projects)x100]	% of capital budget spent by 30 June 2022	All	46.27%	0.00%	20.00%	20.00%	45.62%	B
TL25	Achieve a debtors payment percentage of 95% by 30 June 2022 {(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 2022	All	9.26%	95.00%	95.00%	95.00%	98.29%	G2

**Table 18: To promote good governance and community participation**

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

Ref	KPI	Unit of Measurement	Wards	Actual performance of 2020/21	Overall performance for the mid-year ending 31 December 2021				
					Q1	Q2	Target	Actual	R
TL2	90% of the RBAP for 2021/22 implemented by 30 June 2022 {(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 2022	All	94.00%	15.00%	40.00%	40.00%	50.00%	G2

**Table 19: To promote good governance and community participation**

## SECTION 12 – ADJUSTMENT OF THE TOP LAYER SDBIP FOR 2021/22

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.



# Swellendam Municipality

## Mid-Year Budget and Performance Assessment

---

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 2020/21.

### **SECTION 13 – ANNUAL REPORT 2020/21**

The draft Annual Report of the 2020/21 financial year will be tabled on or before 31 March 2022.

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 under spending of the budget
- Planned key performance indicators not achieved
- 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 2022, 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

### LIST OF TABLES

TABLE 1:	OVERALL FINANCIAL POSITION .....	6
TABLE 2:	OPERATING EXPENDITURE BY TYPE .....	10
TABLE 3:	BREAKDOWN .....	14
TABLE 4:	TO CREATE A CAPACITATED, PEOPLE-CENTERED INSTITUTION .....	36
TABLE 5:	TO CREATE A SAFE AND HEALTHY LIVING ENVIRONMENT .....	36
TABLE 6:	TO ENHANCE ACCESS TO BASIC SERVICES AND ADDRESS MAINTENANCE BACKLOGS.....	39
TABLE 7:	TO ENHANCE ECONOMIC DEVELOPMENT WITH FOCUS ON BOTH FIRST AND SECOND ECONOMIES .....	40
TABLE 8:	TO IMPROVE FINANCIAL VIABILITY AND MANAGEMENT .....	41
TABLE 9:	TO PROMOTE GOOD GOVERNANCE AND COMMUNITY PARTICIPATION.....	42
TABLE 10:	BUDGET CAPITAL AND OPERATING PER STRATEGIC OBJECTIVE .....	43
TABLE 11:	ACTUAL EXPENDITURE OF CAPITAL AND OPERATING BUDGET PER OBJECTIVE .....	44
TABLE 12:	CAPITAL SPENDING PER STRATEGIC OBJECTIVE .....	46
TABLE 13:	OPERATIONAL SPENDING PER STRATEGIC OBJECTIVE ..	46
TABLE 14:	TO CREATE A CAPACITATED, PEOPLE-CENTERED INSTITUTION .....	49
TABLE 15:	TO CREATE A SAFE AND HEALTHY LIVING ENVIRONMENT .....	49
TABLE 16:	TO ENHANCE ECONOMIC DEVELOPMENT WITH FOCUS ON BOTH FIRST AND SECOND ECONOMIES .....	55
TABLE 17:	TO IMPROVE FINANCIAL VIABILITY AND MANAGEMENT .....	55
TABLE 18:	TO PROMOTE GOOD GOVERNANCE AND COMMUNITY PARTICIPATION.....	56
TABLE 19:	TO PROMOTE GOOD GOVERNANCE AND COMMUNITY PARTICIPATION.....	56

### LIST OF FIGURES

FIGURE 1:	PROPERTY RATES .....	8
-----------	----------------------	---

FIGURE 2:	ELECTRICITY SERVICE CHARGES .....	8
FIGURE 3:	WATER SERVICE CHARGES .....	9
FIGURE 4:	SANITATION SERVICE CHARGES.....	9
FIGURE 5:	REFUSE REMOVAL SERVICE CHARGES .....	10
FIGURE 6:	CAPITAL EXPENDITURE BY DIRECTORATE .....	13
FIGURE 7:	CURRENT RATIO .....	15
FIGURE 8:	GEARING RATIO .....	15
FIGURE 9:	TABLE C1-MONTHLY BUDGET STATEMENT SUMMARY .....	17
FIGURE 10:	TABLE C2-MONTHLY BUDGET STATEMENT -FINANCIAL PERFORMANCE .....	18
FIGURE 11:	TABLE C3-MONTHLY BUDGET STATEMENT-FINANCIAL .....	19
FIGURE 12:	TABLE C4-MONTHLY BUDGET STATEMENT-FINANCIAL PERFORMANCE (REVENUE AND EXPENDITURE) .....	20
FIGURE 13:	TABLE C5: MONTHLY BUDGET STATEMENT - FINANCIAL PERFORMANCE CAPITAL EXPENDITURE (MUNICIPAL VOTE, STANDARD CLASSIFICATION AND FUNDING).....	21
FIGURE 14:	TABLE C6: MONTHLY BUDGET STATEMENT – FINANCIAL POSITION .....	22
FIGURE 15:	TABLE C7: MONTHLY BUDGET STATEMENT – CASH FLOW .....	23
FIGURE 16:	SUPPORTING TABLE SC3 .....	24
FIGURE 17:	SUPPORTING TABLE SC4 .....	25
FIGURE 18:	SUPPORTING TABLE SC5 .....	26
FIGURE 19:	SUPPORTING TABLE SC6 .....	27
FIGURE 20:	SUPPORTING TABLE SC7(1).....	28
FIGURE 21:	SUPPORTING TABLE SC7(2).....	32
FIGURE 22:	SUPPORTING TABLE C12 .....	33

### LIST OF GRAPHS

GRAPH 1:	OVERALL PERFORMANCE .....	7
GRAPH 2:	EXPENDITURE MANAGEMENT .....	11
GRAPH 3:	CURRENT RATIO.....	15
GRAPH 4:	PAYMENT RATE.....	16
GRAPH 5:	OUTSTANDING DEBTORS.....	24
GRAPH 6:	BUDGETED CAPITAL EXPENDITURE PER STRATEGIC OBJECTIVE.....	43

# Swellendam Municipality

## Mid-Year Budget and Performance Assessment

---

<b>GRAPH 7:</b>	<b>BUDGETED OPERATING EXPENDITURE PER STRATEGIC OBJECTIVE .....</b>	<b>44</b>	<b>GRAPH 10:</b>	<b>PERFORMANCE PER STRATEGIC OBJECTIVE FOR THE MID-YEAR ENDING 31 DECEMBER 2020 .....</b>	<b>47</b>
<b>GRAPH 8:</b>	<b>ACTUAL CAPITAL EXPENDITURE PER STRATEGIC OBJECTIVE .....</b>	<b>45</b>	<b>GRAPH 11:</b>	<b>OVERALL ACTUAL PERFORMANCE OF INDICATORS FOR THE MID-YEAR ENDING 31 DECEMBER 2021 .....</b>	<b>48</b>
<b>GRAPH 9:</b>	<b>ACTUAL OPERATING EXPENDITURE PER STRATEGIC OBJECTIVE .....</b>	<b>45</b>	<b>GRAPH 12:</b>	<b>SDBIP MEASUREMENT CRITERIA .....</b>	<b>48</b>

**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.

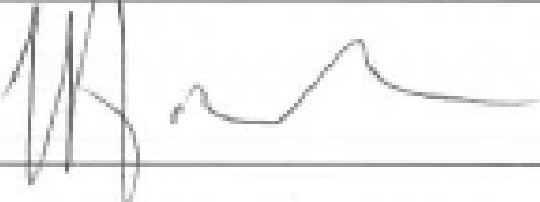
Name in print: AM GROENEWALD

Signature: 

Date: 29/01/2022

**MAYOR OF SWELLENDAM MUNICIPALITY ACKNOWLEDGEMENT OF  
RECIPT**

Name in print: H.F. DU RAND

Signature: 

Date: 24/01/2022