



SWELLENDAM MUNICIPALITY

MID-YEAR BUDGET AND PERFORMANCE REPORT

01 July 2020 - 31 December 2020

Prepared in terms of the Local Government :
Municipal Financial Management Act 56 of
2003;

Municipal Budget and Reporting Regulations,
Government Gazette 32141 of 17 December
2009.



Swellendam Municipality

Mid-Year Budget and Performance Assessment

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GLOSSARY

Adjustments budget – Prescribed in section 28 of the MFMA. The formal means by which a municipality December revise its annual budget during the year.

Allocations – Money received from Provincial or National Government or other municipalities.

Budget – The financial plan of the Swellendam Municipality.

Budget related policy – Policy of the municipality affecting or affected by the budget, examples include tariff policy, rates policy, credit control and debt collection policy.

Capital expenditure - Spending on assets such as land, buildings and machinery. Any capital expenditure must be reflected as a non-current asset on the municipality's balance sheet.

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

DORA – Division of Revenue Act. Annual legislation that shows the total allocations made by national to provincial and local government.

Equitable Share – A general grant paid to municipalities. It is predominantly targeted to help with free basic services.

Fruitless and wasteful expenditure – Expenditure that was made in vain and would have been avoided had reasonable care been exercised.

GFS – Government Finance Statistics. An internationally recognised classification system that facilitates like for like comparison between municipalities.

GRAP – Generally Recognised Accounting Practice. The new standard for municipal accounting.

IDP – Integrated Development Plan. The main strategic planning document of the municipality.

MBRR – Local Government: Municipal Finance Management Act (Act 56 of 2003): Municipal budget and reporting regulations.

MFMA – Local Government: Municipal Finance Management Act (Act 56 of 2003). The principle piece of legislation relating to municipal financial management. Sometimes referred to as the Act.

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MTREF – Medium Term Revenue and Expenditure Framework. A medium term financial plan, usually 3 years, based on a fixed first year and indicative further two years budget allocations. Also includes details of the previous and current years' financial position.

Operating expenditure – Spending on the day to day operations of the municipality such as salaries and wages and general expenses.

Rates – Local Government tax levied in terms of the Local Government: Municipal Property Rates Act (Act 6 of 2004). The tax is based on the assessed market value of a property. To determine the rates payable, the assessed rateable value is multiplied by the rate in the rand.

SDBIP – Service Delivery and Budget Implementation Plan. A detailed plan comprising quarterly performance targets and monthly budget estimates.

Strategic objectives – The main priorities of the Swellendam Municipality as set out in the IDP. Budgeted spending must contribute towards the achievement of the strategic objectives.

Unauthorised expenditure – Generally, is spending without, or in excess of, an approved budget.

Virement – A transfer of the budget.

Virement policy - The policy that sets out the rules for budget transfers. Virements are normally allowed within a vote. Transfers between votes must be agreed by council through an Adjustments Budget.

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

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

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PART 1: IN YEAR REPORT

SECTION 1 – MAYOR’S REPORT

1.1 In-Year Report - Monthly Budget Statement

1.1.1 Implementation of budget in terms of SDBIP

No comments apart from that already mentioned in the executive summary of this report.

1.1.2 Other information

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

1.1.3 Cost Containment Measures

In terms of Regulation 15(1) of the Municipal Cost Containment Regulations of 2019, the municipality must disclose the cost containment measures applied by the municipality in the municipal in-year budget reports and annual cost savings disclosed in the annual report. The following cost containment measures were applied by the municipality for the period under review:

- The Municipal Council adopted its Cost Containment Measures Policy on 29 August 2019 per item A91.
- The cost containment measures are detailed in the policy and applied by the municipality.
- Cost Containment Measures are also included in the Municipal Public Accounts Committee (MPAC) Agenda as a standing item and discussed on quarterly basis.
- Various additional monitoring mechanisms were introduced in the form of Annual Consultancy Assessment; Consultancy Reduction Plans; Review of various policies to be in line with the regulations; monitoring of private and official calls; and electronic distribution of Council Agenda documentation.
- However, difficulty is experienced with the determination of the financial implication/ savings as a result of the cost containment measures. The Matter will be discussed with the Provincial Treasury to be provide the necessary guidance on the way forward.
- The disclosure of cost containment measures applied will also be included in the Annual Report as required by Reg 15(1)."

SECTION 2 - RESOLUTIONS

Recommended resolution to council with regard to December 2020 in-year report is: **RESOLVED**

(a) That the council take note of contents in the in-year monthly report for December 2020 as set out in the schedules contained in Section 4:

- a. Table C1 – Monthly Budget Statement Summary;

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- b. Table C2 – Monthly Budget Statement – Financial Performance Standard classification (Summary per Government Finance statistics functions and sub-functions);
- c. Table C3 – Monthly Budget Statement – Financial Performance Standard classification (Revenue and expenditure by Municipal Vote);
- d. Table C4 – Monthly Budget Statement – Financial Performance (Revenue by Source and Expenditure by Type);
- e. Table C5 – Monthly Budget Statement – Capital Expenditure;
- f. Table C6 – Monthly Budget statement – Financial Position; and
- g. Table C7 – Monthly Budget statement – Cash Flows.

(b) Any other resolutions required by the council.

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SECTION 3 – EXECUTIVE SUMMARY

3.1 Introduction

Currently all the “2019/20 Audited outcomes” columns reflect the amounts as per the 2019/20 pre-audited figures. The Annual Financial Statements for 2019/20 has been finalised. Finalisation of the audit of the AFS will influence the “audited outcome” figures and the opening balances for 2019/20. This will happen after the audit report is finalised for 2019/20 in February 2021. Due to COVID-19 this process has been extended with 3 months.

3.2 Financial Performance, Financial Position and Cash flow

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

3.2.1 Financial Performance

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

3.2.1.1 Overall position on the capital and operating budgets

The following table summarises the overall position on the capital and operating budgets. Take note that the Operating Expenditure only reflects the direct expenditure (e.g. Administrative Costs) and excludes all indirect expenditure.

	Capital Expenditure R'000	Operating Income R'000	Operating Expenditure R'000
Original Budget	22 124	297 668	322 891
Adjustment Budget	35 854	306 161	326 893
Plan to Date (SDBIP)	5 400	174 164	146 994
Actual	7 006	151 980	130 599

Table 1: Overall position on the capital and operating budgets

3.2.1.2 Revenue by Source

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

The total revenue excluding capital transfers and contributions for the month of December is R43.237 million. The year-to-date revenue is R151.980 million. Refer to table C4 for more detail.

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

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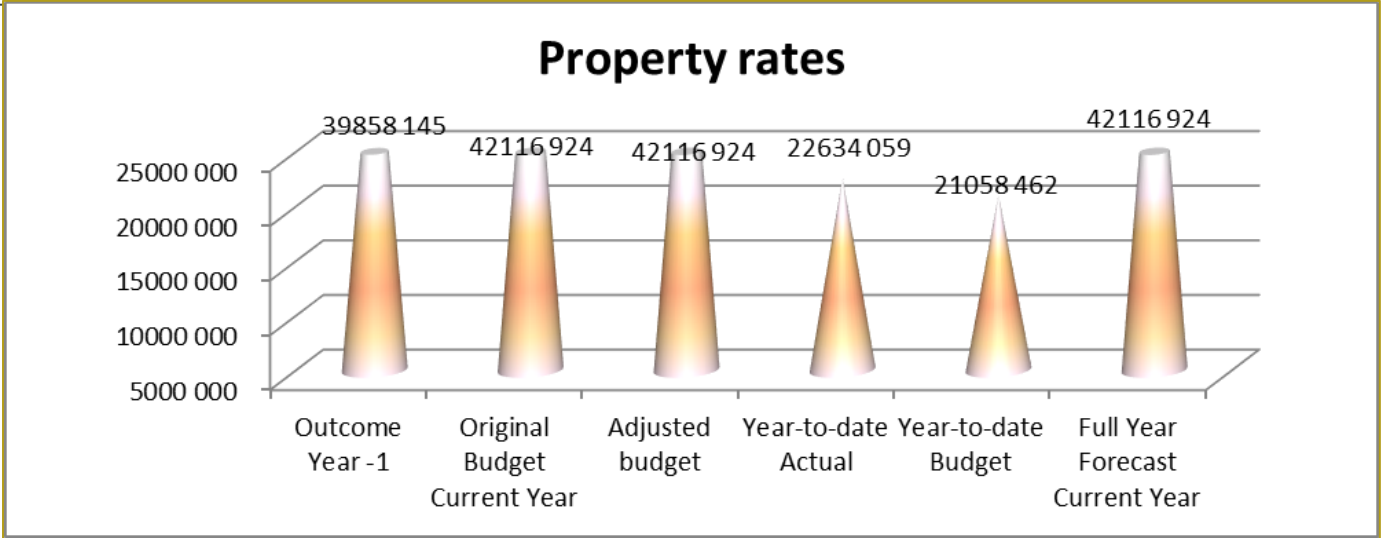


Figure 1: Property rates

The property rates are levied on a monthly basis, except for state departments which are levied on a yearly basis. The amount raised as reflected for the actual year to date represents 53,74% of the budget amount.

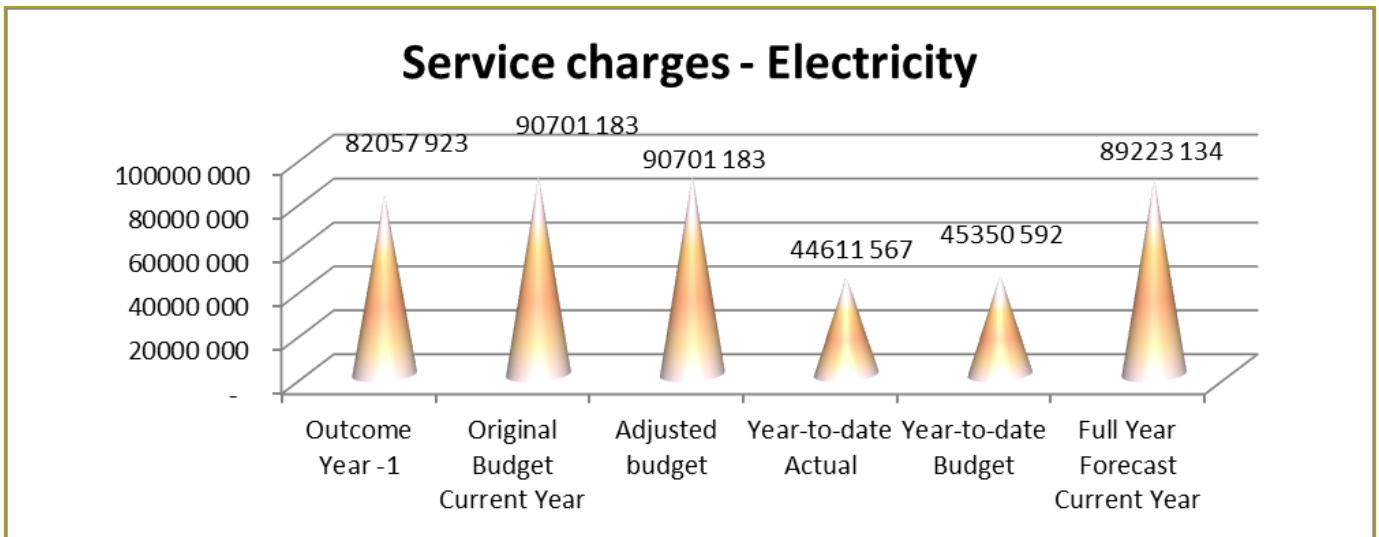


Figure 2: Electricity service charges

The electricity amount raised as reflected for the actual year to date represents 49,19% of the budget amount.

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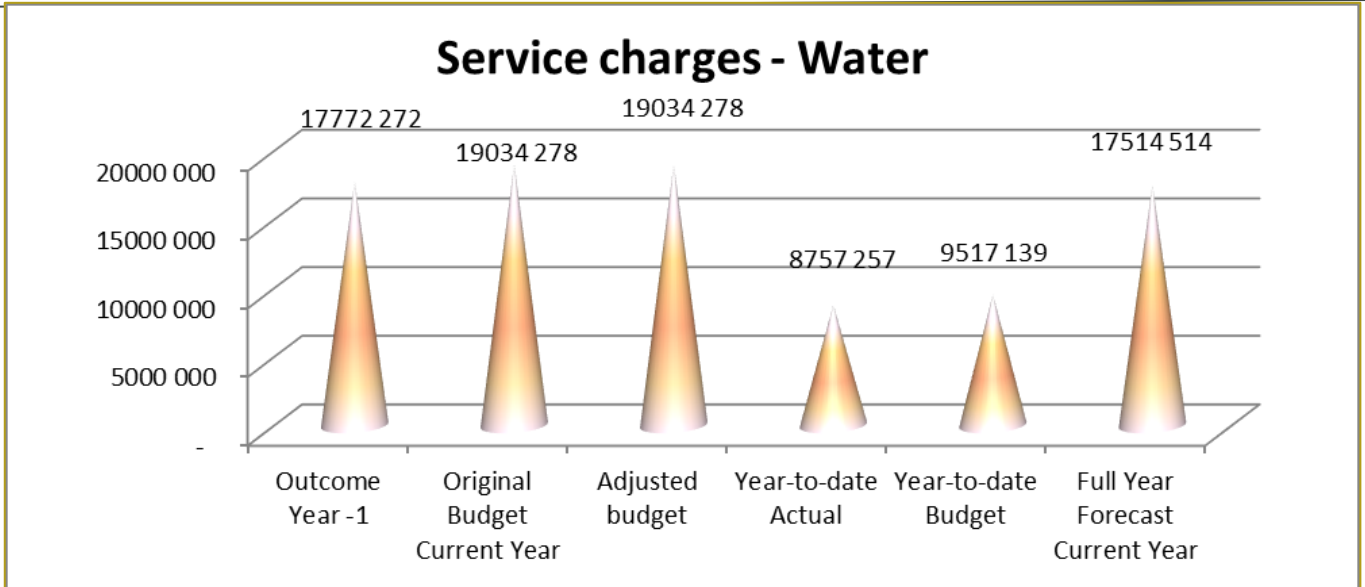


Figure 3: Water service charges

The water amount raised as reflected for the actual year to date represents 46,01% 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 2021 adjustment budget.

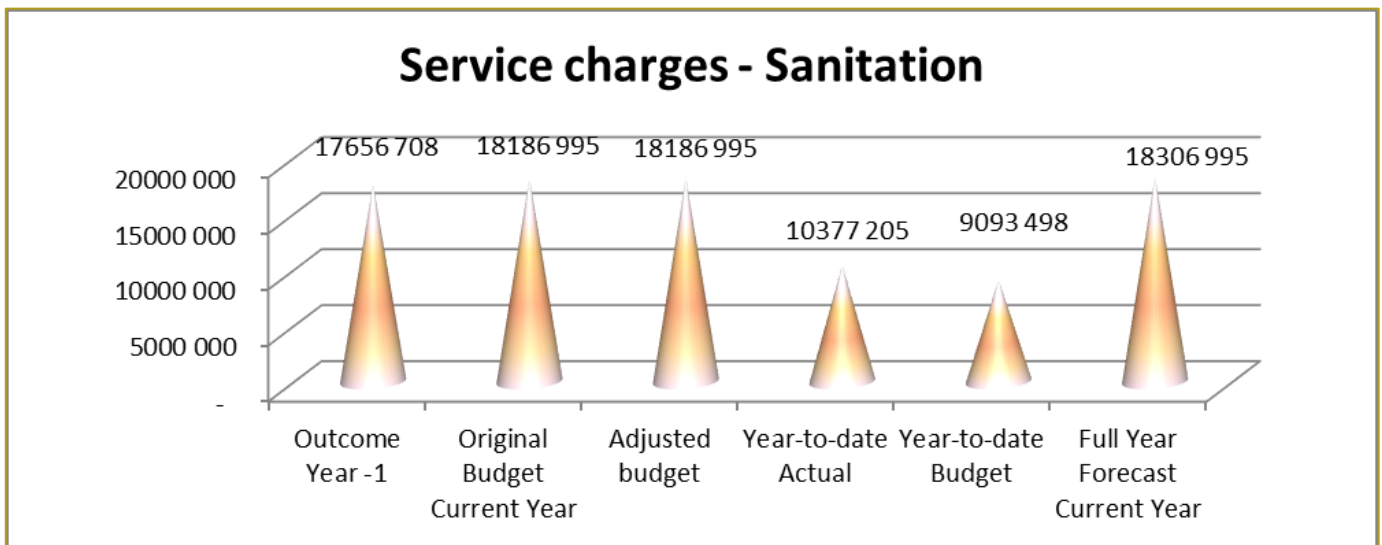


Figure 4: Sanitation service charges

The sanitation amount raised as reflected for the actual year to date represents 57,06% of the budget amount. The sanitation levies are a very stable stream of accruals. The budget will be reviewed with the February 2021 adjustment budget. Included in the year-to-date actual is ad-hoc billing amounts, which could not be determined beforehand.

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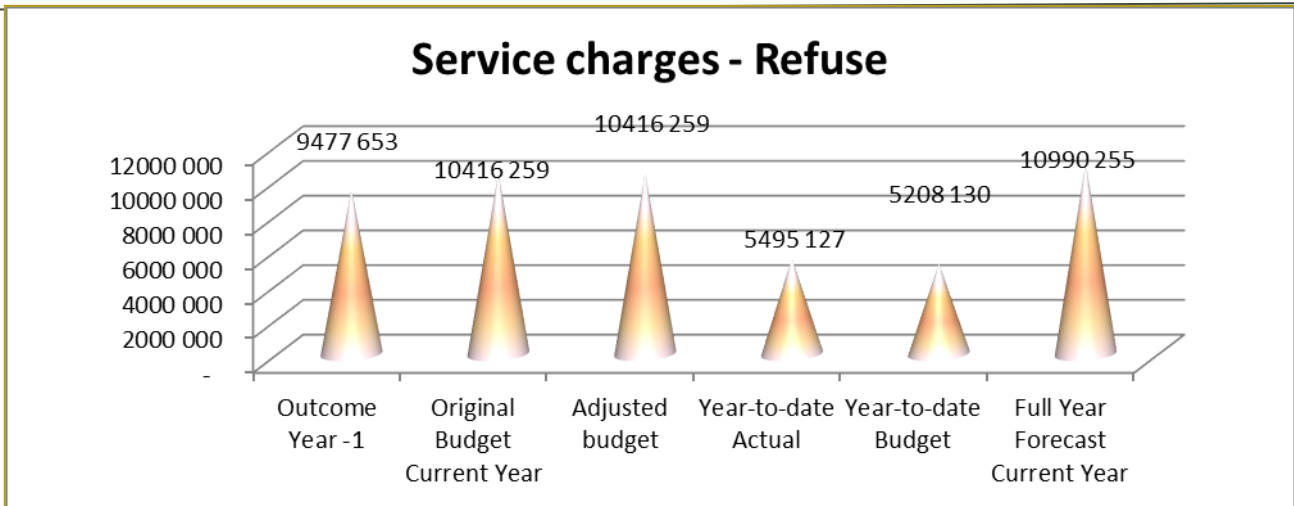


Figure 5: Refuse removal service charges

The refuse amount raised as reflected for the actual year to date represents 52,76% of the budget amount. The refuse removal levies are also a very stable stream of accruals. The budget will be reviewed with the February 2021 adjustment budget.

The other sources of revenue that have material variances in rand value are:

- **Interest earned – Outstanding Debtors**

The budget amount for Interest earned – external investments is R4.715 million, whilst the year to date budget based on history is R2.310 million, whilst the year to date actual revenue is R1.583 million. This represents 33,57% of the budget amount. The reason for this adverse variance is mainly due to the fact that we are currently in the beginning of a new financial year. The majority of new investments was made at the end of July 2020 and furthermore the COVID-19 pandemic currently has a negative impact on interest rates. The budget will be reviewed with the February 2021 adjustment budget.

- **Fines, penalties and forfeits**

The budget amount for fines, penalties and forfeits is R47.055 million, whilst the year to date budget based on history is R23.057 million, whilst the year to date actual revenue is R15.157 million. This represents 32,21% of the budget amount. The reason for this adverse variance is mainly due to COVID-19 regulations - certain functions of the traffic officers only started in August 2020. The inter-provincial travel ban was only lifted when the country went into alert level 2 on 17 August 2020. The budget will be reviewed with the February 2021 adjustment budget.

- **Transfer and subsidies**

The budget amount for transfers and subsidies is R63.765 million, whilst the year to date budget based on history is R53.885 million, whilst the year to date actual revenue is R38.256 million. This

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represents 59,99% of the budget amount. The reason for this adverse variance is mainly due to the fact that transfers and subsidies are received on specific due dates.

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 R130.599 million, while the monthly actual amounts to R35.086 million. The total adjustment budget is R326.893 million and the year to date budget is R146.994 million which represents an under spending of 11% for the year to date. The sources of expenditure that have material variances in rand value are as follows:

- **Debt Impairment**

The budget for debt impairment provision is R36.921 million of which R9.980 million has been expended and represents 27.03% expenditure which has occurred till date. As it is uncertain whether debt will be written off at this stage; this decision will be made by council during the year. The provision for bad debt journal will be finalised during the compilation of the 2020/21 financial statements and the year-end processes.

- **Finance Charges**

The budget for finance charges is R6.097 million of which R1.527 million has been expended and represents 25,05% 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.

- **Transfer and subsidies**

The budget for transfers and subsidies is R0.786 million of which R0.246 million has been expended and represents 31,30% of the budget amount. Expenditure will come in line during the year and the transfers and grants only occur on specific due dates.

- **Other expenditure**

The budget for other expenditure is R26.256 million of which R11.148 million has been expended and represents 42,46% of the budget amount. Expenditure will come in line during the year.

3.2.1.4 Operating Expenditure by Municipal Vote

Municipal Manager

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The budget for Municipal Manager is R11.121 million of which R4.816 million has been expended and represents 43% of the budget amount.

Corporate services

The budget for Corporate Services is R42.160 million of which R14.228 million has been expended and represents 34% of the budget amount.

Financial services

The budget for Financial Services is R29.997 million of which R14.902 million has been expended and represents 50% of the budget amount.

Engineering services

The budget for Engineers Services is R147.187 million of which R63.808 million has been expended and represents 43% of the budget amount.

Community services

The budget for Community Services is R96.428 million of which R32.846 million has been expended and represents 34% of the budget amount.

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3.2.1.5 Capital Expenditure

The capital spending for the month of December amounts to R3.772 million. The budget amount for Capital Expenditure is R35.854 million of which R7.006 million has been expended to date. This represents 19.54% of the budgeted amount.

We have capital commitments that amounts up to R3 432 099,09. Measures were implemented to ensure that the capital budget for 2020/2021 will be spent.

3.2.2 Financial Position

The breakdown of the financial position can be seen below:

3.2.2.1 Current Assets

Cash

The actual total cash available as at 31 December 2020 amounts to R42 516 016.37

Current Liabilities

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

Trade and other payables

The trade and other payables amount to R32 179 798.68.

Breakdown	Prior year Balance	Year to date Balance
Payment received in advance	1 681 889.51	1 742 396.85
Salary control	0	0
Trade payables	25 469 553.66	1 280 866.85
Un-identified deposits	126 964.26	172 562.65
Other payables	1 589 023.20	4 493 068.75
Unspent conditional grants	13 863 146.22	24 490 903.58
Total	42 730 576.85	32 179 798.68

Table 2: Breakdown

Payments received in advance

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

Trade payables

The trade payables account is actually in a credit balance in the general ledger. This comprises out of orders received, but not yet invoiced.

Un-identified deposits

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Payments deposited into the municipality's bank account that cannot be identified are receipted in the unidentified deposits suspense account.

The allocation, once known, will most definitely influence the consumer debtor.

Other payables

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

Unspent conditional grants

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

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 Liquidity Ratio

Current ratio	
Total current assets	Total current liabilities
128 885 177	50 850 758
2.53	

Figure 6: Current ratio

This measure estimates whether the municipality can pay debts due within one year from assets that it expects to turn into cash within that year. A ratio of less than one is often a cause for concern, particularly if it persists for any length of time. The ratio is greater than one and the municipality will be able to overcome its short-term debt.

3.2.2.4 Gearing Ratio

Gearing ratio	
Borrowing	Net Assets
23 258 641	362 259 005
6%	

Figure 7: Gearing ratio

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Gearing measures, the proportion of assets invested in the municipality that are financed by borrowing. The higher the level of borrowing the higher is the risks to the municipality, since the payment of interest and repayment of debts are not "optional" in the same way as dividends. If the financial leverage ratio of a

company is higher than 100%, it indicates financial weakness. The municipality is in a good position as can be seen by the low 6%, but the municipality must ensure in the future that borrowing should be limited for revenue generated assets only.

3.2.3 Cash Flow

The detail of this section can be found in Section 4 of this report Table C7 (Financial Position). The balance at the end of the period for the Cash Flow Statement amounts to R94.357 million.

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SECTION 4 – IN-YEAR BUDGET STATEMENT TABLE

4.1 Monthly budget statement

4.1.1 Table C1: Monthly Budget Statement Summary

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

WC034 Swellendam - Table C1 Monthly Budget Statement Summary - M06 December

Description	2019/20	Budget Year 2020/21							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	39 858	42 117	42 117	3 134	22 634	22 251	383	2%	42 117
Service charges	126 965	138 339	138 339	11 252	69 241	68 552	689	1%	138 339
Investment revenue	5 240	4 715	4 715	275	1 583	2 310	(727)	-31%	4 715
Transfers and subsidies	43 908	55 272	63 765	18 406	38 256	53 883	(15 628)	-29%	63 765
Other own revenue	38 194	57 226	57 226	10 170	20 266	27 167	(6 901)	-25%	57 226
Total Revenue (excluding capital transfers and contributions)	254 164	297 668	306 161	43 237	151 980	174 164	(22 184)	-13%	306 161
Employee costs	97 691	115 621	116 200	12 587	52 485	56 944	(4 458)	-8%	116 200
Remuneration of Councillors	5 292	5 638	5 638	445	2 668	2 706	(39)	-1%	5 638
Depreciation & asset impairment	10 150	11 419	11 419	2 855	5 709	5 709	0	0%	11 419
Finance charges	4 867	6 097	6 097	214	1 527	1 853	(325)	-18%	6 097
Materials and bulk purchases	72 358	86 065	86 697	6 628	37 266	40 206	(2 939)	-7%	86 697
Transfers and subsidies	847	160	786	79	246	391	(145)	-37%	786
Other expenditure	67 944	97 890	100 056	12 278	30 697	39 185	(8 488)	-22%	100 056
Total Expenditure	259 149	322 891	326 893	35 086	130 599	146 994	(16 394)	-11%	326 893
Surplus/(Deficit)	(4 985)	(25 223)	(20 732)	8 151	21 381	27 171	(5 790)	-21%	(20 732)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	50 934	16 124	29 697	2 362	5 153	5 625	(472)	-8%	29 697
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions) & Transfers and	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	45 949	(9 099)	8 965	10 512	26 534	32 796	(6 262)	-19%	8 965
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	45 949	(9 099)	8 965	10 512	26 534	32 796	(6 262)	-19%	8 965
Capital expenditure & funds sources									
Capital expenditure	28 201	22 124	35 854	3 772	7 006	5 400	1 606	30%	35 854
Capital transfers recognised	10 724	16 124	29 854	2 362	5 153	3 345	1 808	54%	29 854
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	17 477	6 000	6 000	1 410	1 853	2 056	(202)	-10%	6 000
Total sources of capital funds	28 201	22 124	35 854	3 772	7 006	5 400	1 606	30%	35 854
Financial position									
Total current assets	116 237	70 135	60 730		128 885				60 730
Total non current assets	376 947	358 465	372 195		378 944				372 195
Total current liabilities	61 898	50 778	37 038		50 851				37 038
Total non current liabilities	95 561	102 403	102 403		94 720				102 403
Community wealth/Equity	335 725	275 420	293 484		362 259				293 484
Cash flows									
Net cash from (used) operating	44 766	10 395	14 721	(9 456)	13 027	7 360	(5 667)	-77%	14 721
Net cash from (used) investing	(27 565)	(20 624)	(34 354)	(3 772)	(6 489)	(17 177)	(10 688)	62%	(34 354)
Net cash from (used) financing	(3 243)	(3 530)	(3 530)	(405)	(1 083)	(1 765)	(682)	39%	(3 530)
Cash/cash equivalents at the month/year end	88 902	47 942	38 538	-	94 357	50 120	(44 237)	-88%	65 738
Debtors & creditors analysis									
	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	15 258	3 593	2 425	1 154	919	803	3 520	10 948	38 619
Creditors Age Analysis									
Total Creditors	1 680	-	-	-	-	-	-	-	1 680

Figure 8: Table C1-Monthly Budget Statement Summary

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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	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
<i>Governance and administration</i>		90 453	100 409	108 497	21 746	64 043	72 224	(8 181)	-11%	108 497
Executive and council		30 200	36 018	41 393	14 889	31 161	39 445	(8 284)	-21%	41 393
Finance and administration		60 253	64 391	67 105	6 857	32 883	32 779	103	0%	67 105
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		55 585	70 544	83 729	12 470	22 975	37 213	(14 237)	-38%	83 729
Community and social services		5 919	10 644	19 099	666	3 523	6 514	(2 991)	-46%	19 099
Sport and recreation		1 035	1 025	1 025	193	516	496	20	4%	1 025
Public safety		35 734	50 575	50 575	9 748	17 073	24 641	(7 568)	-31%	50 575
Housing		12 897	8 300	13 030	1 862	1 862	5 561	(3 699)	-67%	13 030
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		1 032	1 093	1 093	107	631	538	94	17%	1 093
Planning and development		986	1 035	1 035	107	628	500	128	26%	1 035
Road transport		46	58	58	-	3	37	(34)	-92%	58
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		158 027	141 746	142 539	11 276	69 483	69 815	(332)	0%	142 539
Energy sources		85 382	92 797	93 590	7 587	44 825	46 388	(1 562)	-3%	93 590
Water management		18 147	20 284	20 284	1 451	8 757	9 668	(911)	-9%	20 284
Waste water management		45 021	18 249	18 249	1 347	10 406	8 759	1 646	19%	18 249
Waste management		9 478	10 416	10 416	890	5 495	5 000	495	10%	10 416
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	305 098	313 792	335 859	45 599	157 133	179 790	(22 656)	-13%	335 859
Expenditure - Functional										
<i>Governance and administration</i>		72 397	89 573	89 945	8 318	37 337	41 649	(4 312)	-10%	89 945
Executive and council		20 315	29 908	29 963	1 545	8 969	12 920	(3 950)	-31%	29 963
Finance and administration		50 701	57 812	58 129	6 555	27 471	27 852	(380)	-1%	58 129
Internal audit		1 381	1 853	1 853	218	897	878	19	2%	1 853
<i>Community and public safety</i>		51 616	69 479	71 419	11 460	25 073	30 133	(5 060)	-17%	71 419
Community and social services		6 553	8 519	9 252	920	3 521	4 183	(662)	-16%	9 252
Sport and recreation		9 567	11 944	11 944	1 359	5 322	5 765	(443)	-8%	11 944
Public safety		33 299	38 677	38 897	6 959	13 145	16 858	(3 713)	-22%	38 897
Housing		2 163	10 339	11 049	2 127	2 915	3 190	(275)	-9%	11 049
Health		34	-	276	94	171	138	33	24%	276
<i>Economic and environmental services</i>		19 203	23 638	23 838	2 582	11 056	10 542	514	5%	23 838
Planning and development		4 880	5 338	5 338	577	2 382	2 482	(100)	-4%	5 338
Road transport		14 323	18 299	18 499	2 005	8 674	8 061	613	8%	18 499
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		115 189	139 792	140 481	12 338	56 435	63 967	(7 533)	-12%	140 481
Energy sources		77 964	88 324	89 014	7 175	37 820	41 918	(4 098)	-10%	89 014
Water management		11 470	16 624	16 624	1 765	6 330	7 734	(1 404)	-18%	16 624
Waste water management		15 249	18 404	18 404	2 120	7 690	8 502	(812)	-10%	18 404
Waste management		10 507	16 440	16 440	1 279	4 594	5 813	(1 219)	-21%	16 440
<i>Other</i>		743	410	1 210	388	698	702	(4)	-1%	1 210
Total Expenditure - Functional	3	259 149	322 891	326 893	35 086	130 599	146 994	(16 394)	-11%	326 893
Surplus/ (Deficit) for the year		45 949	(9 099)	8 965	10 512	26 534	32 796	(6 262)	-19%	8 965

Figure 9: 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.

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4.1.3 Table C3: Monthly Budget Statement - Financial

The budget is approved by council on the municipal vote level. The municipal votes reflect the organisational structure of the municipality. On the next page (as part of Table C3) a table with the sub-votes is also prepared.

WC034 Swellendam - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M06 December

Vote Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote	1									
Vote 1 - Municipal Manager		818	400	1 196	75	477	748	(271)	-36.3%	1 196
Vote 2 - Corporate Services		30 540	36 664	41 461	14 948	31 487	39 311	(7 825)	-19.9%	41 461
Vote 3 - Financial Services		48 936	50 620	50 620	3 635	25 956	26 757	(801)	-3.0%	50 620
Vote 4 - Engineers Services		159 686	145 096	148 386	13 564	70 716	70 738	(22)	0.0%	148 386
Vote 5 - Community Services		28 661	29 866	43 051	3 578	11 034	17 315	(6 281)	-36.3%	43 051
Vote 6 - Community Services Continued		36 457	51 145	51 145	9 799	17 465	24 920	(7 456)	-29.9%	51 145
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	305 098	313 792	335 859	45 599	157 133	179 790	(22 656)	-12.6%	335 859
Expenditure by Vote	1									
Vote 1 - Municipal Manager		7 303	8 885	11 121	1 297	4 816	5 215	(399)	-7.7%	11 121
Vote 2 - Corporate Services		31 277	41 942	42 160	2 971	14 228	19 199	(4 972)	-25.9%	42 160
Vote 3 - Financial Services		26 377	29 997	29 997	3 572	14 902	14 062	840	6.0%	29 997
Vote 4 - Engineers Services		124 656	146 197	147 187	13 661	63 808	69 249	(5 442)	-7.9%	147 187
Vote 5 - Community Services		35 208	55 536	56 095	6 501	19 280	21 853	(2 572)	-11.8%	56 095
Vote 6 - Community Services Continued		34 328	40 334	40 334	7 085	13 566	17 415	(3 849)	-22.1%	40 334
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	259 149	322 891	326 893	35 086	130 599	146 994	(16 394)	-11.2%	326 893
Surplus/ (Deficit) for the year	2	45 949	(9 099)	8 965	10 512	26 534	32 796	(6 262)	-19.1%	8 965

Figure 10: Table C3-Monthly Budget Statement-Financial

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

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

WC034 Swellendam - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M06 December

Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue By Source										
Property rates		39 858	42 117	42 117	3 134	22 634	22 251	383	2%	42 117
Service charges - electricity revenue		82 058	90 701	90 701	7 564	44 612	45 351	(739)	-2%	90 701
Service charges - water revenue		17 772	19 034	19 034	1 451	8 757	9 472	(715)	-8%	19 034
Service charges - sanitation revenue		17 657	18 187	18 187	1 347	10 377	8 730	1 647	19%	18 187
Service charges - refuse revenue		9 478	10 416	10 416	890	5 495	5 000	495	10%	10 416
Rental of facilities and equipment		725	732	732	48	414	359	55	15%	732
Interest earned - external investments		5 240	4 715	4 715	275	1 583	2 310	(727)	-31%	4 715
Interest earned - outstanding debtors		1 314	1 260	1 260	(31)	633	643	(10)	-2%	1 260
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		32 745	47 055	47 055	9 464	15 157	23 057	(7 900)	-34%	47 055
Licences and permits		1 270	1 440	1 440	86	632	685	(52)	-8%	1 440
Agency services		1 939	2 182	2 182	223	1 349	947	402	42%	2 182
Transfers and subsidies		43 908	55 272	63 765	18 406	38 256	53 883	(15 628)	-29%	63 765
Other revenue		2 846	3 056	3 056	379	1 564	1 477	87	6%	3 056
Gains		(2 643)	1 500	1 500	-	517	-	517	#DIV/0!	1 500
Total Revenue (excluding capital transfers and contributions)		254 164	297 668	306 161	43 237	151 980	174 164	(22 184)	-13%	306 161
Expenditure By Type										
Employee related costs		97 691	115 621	116 200	12 587	52 485	56 944	(4 458)	-8%	116 200
Remuneration of councillors		5 292	5 638	5 638	445	2 668	2 706	(39)	-1%	5 638
Debt impairment		31 828	36 921	36 921	6 236	9 980	15 507	(5 527)	-36%	36 921
Depreciation & asset impairment		10 150	11 419	11 419	2 855	5 709	5 709	0	0%	11 419
Finance charges		4 867	6 097	6 097	214	1 527	1 853	(325)	-18%	6 097
Bulk purchases		64 600	72 733	72 733	5 536	31 268	34 098	(2 829)	-8%	72 733
Other materials		7 759	13 332	13 963	1 092	5 998	6 108	(110)	-2%	13 963
Contracted services		15 965	35 756	36 879	3 588	9 569	8 601	968	11%	36 879
Transfers and subsidies		847	160	786	79	246	391	(145)	-37%	786
Other expenditure		20 150	25 213	26 256	2 454	11 148	15 076	(3 929)	-26%	26 256
Losses		-	-	-	-	-	-	-	-	-
Total Expenditure		259 149	322 891	326 893	35 086	130 599	146 994	(16 394)	-11%	326 893
Surplus/(Deficit)										
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		50 934	16 124	29 697	2 362	5 153	5 625	(472)	(0)	29 697
(National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		45 949	(9 099)	8 965	10 512	26 534	32 796			8 965
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		45 949	(9 099)	8 965	10 512	26 534	32 796			8 965
Attributable to minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		45 949	(9 099)	8 965	10 512	26 534	32 796			8 965
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		45 949	(9 099)	8 965	10 512	26 534	32 796			8 965

Figure 11: Table C4-Monthly Budget Statement-Financial Performance (revenue and expenditure)

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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	2019/20		Budget Year 2020/21						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 2 - Corporate Services		-	-	-	-	-	-	-	-	-
Vote 3 - Financial Services		-	-	-	-	-	-	-	-	-
Vote 4 - Engineers Services		-	-	-	-	-	-	-	-	-
Vote 5 - Community Services		-	-	-	-	-	-	-	-	-
Vote 6 - Community Services Continued		-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	-	-	-	-	-	-	-	-	-
Single Year expenditure appropriation	2									
Vote 1 - Municipal Manager		-	38	38	-	2	38	(36)	-95%	38
Vote 2 - Corporate Services		71	163	163	28	46	141	(95)	-68%	163
Vote 3 - Financial Services		881	1 180	1 180	312	337	590	(253)	-43%	1 180
Vote 4 - Engineers Services		27 045	15 596	17 766	3 106	5 695	4 332	1 363	31%	17 766
Vote 5 - Community Services		94	5 068	16 627	295	865	219	645	294%	16 627
Vote 6 - Community Services Continued		111	80	80	31	62	80	(18)	-23%	80
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	28 201	22 124	35 854	3 772	7 006	5 400	1 606	30%	35 854
Total Capital Expenditure		28 201	22 124	35 854	3 772	7 006	5 400	1 606	30%	35 854
Capital Expenditure - Functional Classification										
Governance and administration		925	1 381	1 381	340	385	769	(384)	-50%	1 381
Executive and council		4	38	38	-	2	38	(36)	-95%	38
Finance and administration		920	1 343	1 343	340	383	731	(348)	-48%	1 343
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		205	5 148	16 707	326	926	299	627	210%	16 707
Community and social services		63	3 722	10 835	15	588	184	404	219%	10 835
Sport and recreation		132	1 415	1 415	311	339	105	234	222%	1 415
Public safety		10	10	10	-	-	10	(10)	-100%	10
Housing		-	-	4 446	-	-	-	-	-	4 446
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		20 049	6 872	6 872	2 118	2 428	442	1 986	449%	6 872
Planning and development		26	-	-	-	-	-	-	-	-
Road transport		20 023	6 872	6 872	2 118	2 428	442	1 986	449%	6 872
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		7 022	8 723	10 894	988	3 267	3 890	(623)	-16%	10 894
Energy sources		2 608	1 749	1 749	14	148	149	(1)	-1%	1 749
Water management		3 536	6 684	8 855	974	3 118	3 571	(452)	-13%	8 855
Waste water management		878	290	290	-	-	170	(170)	-100%	290
Waste management		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	28 201	22 124	35 854	3 772	7 006	5 400	1 606	30%	35 854
Funded by:										
National Government		10 295	11 559	13 730	2 362	4 638	3 345	1 293	39%	13 730
Provincial Government		429	4 565	16 124	-	515	-	515	#DIV/0!	16 124
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		10 724	16 124	29 854	2 362	5 153	3 345	1 808	54%	29 854
Borrowing		-	-	-	-	-	-	-	-	-
Internally generated funds		17 477	6 000	6 000	1 410	1 853	2 056	(202)	-10%	6 000
Total Capital Funding	6	28 201	22 124	35 854	3 772	7 006	5 400	1 606	30%	35 854

Figure 12: Table C5: Monthly Budget Statement - Financial Performance Capital Expenditure (municipal vote, standard classification and funding)

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4.1.6 Table C6: Monthly Budget Statement – Financial Position

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

Description	Ref	2019/20	Budget Year 2020/21			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		88 902	47 942	38 538	37 482	38 538
Call investment deposits		–	–	–	56 174	–
Consumer debtors		10 377	7 100	7 100	20 698	7 100
Other debtors		13 378	11 369	11 369	11 059	11 369
Current portion of long-term receivables		–	–	–	24	–
Inventory		3 579	3 722	3 722	3 448	3 722
Total current assets		116 237	70 135	60 730	128 885	60 730
Non current assets						
Long-term receivables		207	–	–	207	–
Investments		–	–	–	701	–
Investment property		13 375	16 999	16 999	13 329	16 999
Investments in Associate		–	–	–	–	–
Property, plant and equipment		362 646	340 941	354 671	364 027	354 671
Biological		–	–	–	–	–
Intangible		548	353	353	510	353
Other non-current assets		171	171	171	171	171
Total non current assets		376 947	358 465	372 195	378 944	372 195
TOTAL ASSETS		493 184	428 600	432 925	507 829	432 925
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Borrowing		3 676	2 784	2 784	3 672	2 784
Consumer deposits		2 755	2 925	2 925	2 925	2 925
Trade and other payables		42 731	28 403	14 664	32 180	14 664
Provisions		12 737	16 665	16 665	12 074	16 665
Total current liabilities		61 898	50 778	37 038	50 851	37 038
Non current liabilities						
Borrowing		24 788	21 998	21 998	23 259	21 998
Provisions		70 772	80 404	80 404	71 461	80 404
Total non current liabilities		95 561	102 403	102 403	94 720	102 403
TOTAL LIABILITIES		157 459	153 180	139 441	145 570	139 441
NET ASSETS	2	335 725	275 420	293 484	362 259	293 484
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		323 725	264 025	282 090	350 259	282 090
Reserves		12 000	11 395	11 395	12 000	11 395
TOTAL COMMUNITY WEALTH/EQUITY	2	335 725	275 420	293 484	362 259	293 484

Figure 13: Table C6: Monthly Budget Statement – Financial Position

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4.1.7 Table C7: Monthly Budget Statement – Cash Flow

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

Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		39 763	41 275	41 275	3 326	21 483	20 637	845	4%	41 275
Service charges		109 489	135 572	135 572	10 810	65 835	67 786	(1 951)	-3%	135 572
Other revenue		24 721	23 465	23 465	744	3 971	11 733	(7 761)	-66%	23 465
Transfers and Subsidies - Operational		49 295	55 272	60 257	18 198	41 220	30 129	11 092	37%	60 257
Transfers and Subsidies - Capital		25 165	16 124	19 466	2 891	12 813	9 733	3 079	32%	19 466
Interest		5 366	5 975	5 975	244	2 216	2 987	(772)	-26%	5 975
Dividends		-	-	-	-	-	-	-		-
Payments										
Suppliers and employees		(204 826)	(264 101)	(268 103)	(45 376)	(132 738)	(134 051)	(1 314)	1%	(268 103)
Finance charges		(3 361)	(3 027)	(3 027)	(214)	(1 527)	(1 513)	14	-1%	(3 027)
Transfers and Grants		(847)	(160)	(160)	(79)	(246)	(80)	166	-208%	(160)
NET CASH FROM/(USED) OPERATING ACTIVITIES		44 766	10 395	14 721	(9 456)	13 027	7 360	(5 667)	-77%	14 721
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		636	1 500	1 500	-	517	750	(233)	-31%	1 500
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-		-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-		-
Payments										
Capital assets		(28 201)	(22 124)	(35 854)	(3 772)	(7 006)	(17 927)	(10 921)	61%	(35 854)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(27 565)	(20 624)	(34 354)	(3 772)	(6 489)	(17 177)	(10 688)	62%	(34 354)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		-	-	-	-	-	-	-		-
Increase (decrease) in consumer deposits		241	210	210	32	170	105	65	62%	210
Payments										
Repayment of borrowing		(3 484)	(3 741)	(3 741)	(437)	(1 253)	(1 870)	(617)	33%	(3 741)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(3 243)	(3 530)	(3 530)	(405)	(1 083)	(1 765)	(682)	39%	(3 530)
NET INCREASE/ (DECREASE) IN CASH HELD		13 957	(13 759)	(23 164)	(13 634)	5 455	(11 582)			(23 164)
Cash/cash equivalents at beginning:		74 945	61 702	61 702		88 902	61 702			88 902
Cash/cash equivalents at month/year end:		88 902	47 942	38 538		94 357	50 120			65 738

Figure 14: Table C7: Monthly Budget Statement – Cash Flow

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PART 2: SUPPORTING DOCUMENTATION

SECTION 5 – DEBTORS' ANALYSIS

5.1 Supporting table SC3

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

Description	NT Code	Budget Year 2020/21								Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy	
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr				Total
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	24	5	0	5	1	0	1	407	442	414	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	7 088	1 924	1 310	170	124	106	469	843	12 033	1 711	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	6 086	836	519	433	376	377	1 348	3 084	13 060	5 618	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	2 121	412	311	268	219	181	843	2 123	6 478	3 635	-	-
Receivables from Exchange Transactions - Waste Management	1600	1 432	278	204	186	151	113	519	1 331	4 212	2 299	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	24	2	0	0	3	0	1	39	70	44	-	-
Interest on Arrear Debtor Accounts	1810	43	41	40	42	20	21	189	2 451	2 846	2 722	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	(1 559)	95	40	50	25	4	150	672	(523)	901	-	-
Total By Income Source	2000	15 258	3 593	2 425	1 154	919	803	3 520	10 948	38 619	17 344	-	-
2019/20 - totals only													
Debtors Age Analysis By Customer Group													
Organs of State	2200	609	45	30	21	17	18	57	184	982	298	-	-
Commercial	2300	5 948	2 013	1 332	184	163	121	533	351	10 646	1 353	-	-
Households	2400	6 925	1 391	967	881	681	607	2 744	9 731	23 928	14 645	-	-
Other	2500	1 775	144	95	67	57	56	185	682	3 063	1 048	-	-
Total By Customer Group	2600	15 258	3 593	2 425	1 154	919	803	3 520	10 948	38 619	17 344	-	-

Figure 15: Supporting Table SC3

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

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

SECTION 6 – CREDITORS' ANALYSIS

6.1 Supporting Table SC4

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

Description	NT Code	Budget Year 2020/21								Total
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	
R thousands										
Creditors Age Analysis By Customer Type										
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	555	-	-	-	-	-	-	-	555
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	1 125	-	-	-	-	-	-	-	1 125
Auditor General	0800	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	1 680	-	-	-	-	-	-	-	1 680

Figure 16: Supporting Table SC4

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SECTION 7 – INVESTMENT PORTFOLIO ANALYSIS

7.1 Supporting Table SC5

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 *	Commissio n Paid (Rands)	Commissio n Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands														
Municipality														
Standard Bank		Call	Call	Y	V	3.5	N/A	N/A	Unknown	5 060	15	-	-	5 075
Nedbank		Call	Call	Y	V	3.5	N/A	N/A	Unknown	5 014	14	(14)	-	5 014
Absa		183 Days	183 Days	Y	F	5.15	N/A	N/A	18/12/2020	716	2	(718)	-	-
Standard Bank		31 Days	31 Days	Y	V	3.925	N/A	N/A	03/12/2020	12 000	40	(12 040)	-	-
Nedbank		31 Days	31 Days	Y	F	3.73	N/A	N/A	03/12/2020	12 035	3	(12 038)	-	-
Absa		30 Days	30 Days	Y	F	3.82	N/A	N/A	04/12/2020	12 036	2	(12 038)	-	-
Standard Bank		61 Days	61 Days	Y	Y	4.25	N/A	N/A	02/02/2021	-	-	-	12 000	12 000
Nedbank		61 Days	61 Days	Y	Y	3.9	N/A	N/A	02/02/2021	-	37	-	12 000	12 037
Absa		61 Days	61 Days	Y	Y	4.11	N/A	N/A	08/02/2021	-	31	-	12 000	12 031
Absa		182 Days	182 Days	Y	Y	3.88	N/A	N/A	18/06/2021	-	1	-	700	701
Absa		Call	Call	Y	Y	4.3	N/A	N/A	Unknown	-	16	-	10 000	10 016
Municipality sub-total										46 861	161	(36 848)	46 700	56 874
Entities														
										-	-	-	-	-
										-	-	-	-	-
										-	-	-	-	-
										-	-	-	-	-
Entities sub-total										-	-	-	-	-
TOTAL INVESTMENTS AND INTEREST										46 861	161	(36 848)	46 700	56 874

Figure 17: Supporting Table SC5

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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	2019/20		Budget Year 2020/21						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		35 625	40 020	44 599	16 235	34 141	22 300	10 819	48.5%	40 020
Local Government Equitable Share		31 579	34 118	38 697	14 814	30 167	19 349	10 819	55.9%	34 118
Expanded public works programme integrated grant for municipalities		1 604	1 804	1 804	812	1 263	902			1 804
Municipal Infrastructure Grant		597	2 067	2 067	609	783	1 034			2 067
Integrated National Electrification Programme (municipal) grant		–	261	261	–	158	130			261
Local government financial management grant		1 770	1 770	1 770	–	1 770	885			1 770
Municipal Systems Improvement		–	–	–	–	–	–			–
Energy Efficiency and Demand Side Management Grant		–	–	–	–	–	–			–
Municipal Disaster Relief Grant		75	–	–	–	–	–			–
Provincial Government:		6 608	15 252	15 774	1 963	7 079	7 887	81	1.0%	15 252
Local Government Internship Grant		–	–	–	–	–	–	–		–
Western Cape Financial Management Capacity Grant		210	400	400	–	–	200			400
Western Cape Financial Management Support Grant		330	–	–	–	–	–			–
Financial assistance to municipalities for maintenance and SETA		40	50	50	–	–	25			50
Tourism		165	–	–	101	133	–			–
Maintenance of Water Supply Infrastructure		–	–	–	–	–	–			–
Municipal Electrical Master Plan Grant		207	–	–	–	–	–			–
Community Library Service Grant		–	522	1 043	–	1 043	522			522
Human Settlement Development (Beneficiaries)		64	8 300	8 300	1 862	1 862	4 150			8 300
Development of Sports and Recreation Facilities		–	–	–	–	–	–			–
Thusong Services Centre Grant		11	–	–	–	–	–			–
Library Service: Replacement funding for most vulnerable B3 municipalities		5 114	5 817	5 817	–	3 878	2 909			5 817
Finance Management		–	–	–	–	–	–			–
Internship Grant		67	–	–	–	–	–			–
WESGRO		–	–	–	–	–	–			–
Graduate Grant		–	–	–	–	–	–			–
Municipal Drought Relief Grant		–	163	163	–	163	82	81	99.9%	163
Local Government Support Grant		300	–	–	–	–	–			–
Resources for Cycle Infrastructure Project		100	–	–	–	–	–			–
District Municipality:		–	–	–	–	–	–	–		–
<i>[insert description]</i>		–	–	–	–	–	–	–		–
Other grant providers:		–	–	–	–	–	–	–		–
<i>[insert description]</i>		–	–	–	–	–	–	–		–
Total Operating Transfers and Grants	5	42 233	55 272	60 373	18 198	41 220	30 186	10 900	36.1%	55 272
Capital Transfers and Grants										
National Government:		11 906	11 559	11 559	2 891	4 769	5 779	(1 193)	-20.6%	11 559
Municipal Infrastructure Grant		8 841	9 820	9 820	2 891	3 717	4 910	(1 193)	-24.3%	9 820
Integrated National Electrification Programme (municipal) grant		2 999	1 739	1 739	–	1 052	870			1 739
Human Settlement Development		–	–	–	–	–	–			–
Community Library Service Grant		–	–	–	–	–	–			–
Development of Sport and Recreational Facilities		–	–	–	–	–	–			–
WESGRO		–	–	–	–	–	–			–
Maintenance of Water Supply Infrastructure		–	–	–	–	–	–			–
Energy Efficiency and Demand Side Management Grant		–	–	–	–	–	–			–
Municipal Disaster Relief Grant		67	–	–	–	–	–			–
Provincial Government:		13 326	4 565	8 043	–	8 044	4 022	4 022	100.0%	4 565
Human Settlement Development		12 833	–	–	–	–	–			–
Community Library Service Grant		–	3 478	6 957	–	6 957	3 478			3 478
Development of Sports and Recreation Facilities		115	–	–	–	–	–			–
WESGRO		–	–	–	–	–	–			–
Maintenance of Water Supply Infrastructure		–	–	–	–	–	–			–
Municipal Drought Relief Grant		–	1 087	1 087	–	1 087	543	544	100.0%	1 087
Service Delivery and Capacity Building Grant		377	–	–	–	–	–			–
District Municipality:		–	–	–	–	–	–	–		–
<i>[insert description]</i>		–	–	–	–	–	–	–		–
Other grant providers:		–	–	–	–	–	–	–		–
<i>[insert description]</i>		–	–	–	–	–	–	–		–
Total Capital Transfers and Grants	5	25 232	16 124	19 602	2 891	12 813	9 801	2 829	28.9%	16 124
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	67 465	71 396	79 975	21 089	54 033	39 988	13 729	34.3%	71 396

Figure 18: Supporting Table SC6

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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	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		35 625	40 020	40 020	3 830	19 774	20 010	(236)	-1.2%	40 020
Local Government Equitable Share		31 579	34 118	34 118	2 843	17 058	17 059	(1)	0.0%	34 118
Expanded public works programme integrated grant for municipalities		1 604	1 804	1 804	424	1 215	902	313	34.7%	1 804
Municipal Infrastructure Grant		597	2 067	2 067	369	666	1 034	(368)	-35.6%	2 067
Integrated National Electrification Programme (municipal) grant		-	261	261	2	22	130	(108)	-83.1%	261
Local government financial management grant		1 770	1 770	1 770	192	813	885	(72)	-8.1%	1 770
Municipal Systems Improvement		-	-	-	-	-	-	-	-	-
Energy Efficiency and Demand Side Management Grant		-	-	-	-	-	-	-	-	-
Municipal Disaster Relief Grant		75	-	-	-	-	-	-	-	-
Provincial Government:		6 608	15 252	15 252	2 471	4 340	7 626	(200)	-2.6%	15 252
Local Government Internship Grant		-	-	-	-	-	-	-	-	-
Western Cape Financial Management Capacity Grant		210	400	400	-	-	200	(200)	-100.0%	400
Western Cape Financial Management Support Grant		330	-	-	-	-	-	-	-	-
Financial assistance to municipalities for maintenance and SETA		40	50	50	-	-	25	-	-	50
Tourism		165	-	-	-	-	-	-	-	-
Maintenance of Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Municipal Electrical Master Plan Grant		207	-	-	-	-	-	-	-	-
Community Library Service Grant		-	522	522	-	-	261	-	-	522
Human Settlement Development (Beneficiaries)		64	8 300	8 300	1 862	1 862	4 150	-	-	8 300
Development of Sports and Recreation Facilities		-	-	-	-	-	-	-	-	-
Thusong Services Centre Grant		11	-	-	-	-	-	-	-	-
Library Service: Replacement funding for most vulnerable B3 municipalities		5 114	5 817	5 817	609	2 478	2 909	-	-	5 817
Finance Management		-	-	-	-	-	-	-	-	-
Internship Grant		67	-	-	-	-	-	-	-	-
WESGRO		-	-	-	-	-	-	-	-	-
Graduate Grant		-	-	-	-	-	-	-	-	-
Municipal Drought Relief Grant		-	163	163	-	-	82	-	-	163
Local Government Support Grant		300	-	-	-	-	-	-	-	-
Resources for Cycle Infrastructure Project		100	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:		42 233	55 272	55 272	6 301	24 114	27 636	(436)	-1.6%	55 272
Capital expenditure of Transfers and Grants										
National Government:		11 906	11 559	11 559	2 142	2 610	5 779	(3 169)	-54.8%	11 559
Municipal Infrastructure Grant		8 841	9 820	9 820	2 128	2 462	4 910	(2 448)	-49.9%	9 820
Integrated National Electrification Programme (municipal) grant		2 999	1 739	1 739	14	148	870	(722)	-83.0%	1 739
Human Settlement Development		-	-	-	-	-	-	-	-	-
Community Library Service Grant		-	-	-	-	-	-	-	-	-
Development of Sport and Recreational Facilities		-	-	-	-	-	-	-	-	-
WESGRO		-	-	-	-	-	-	-	-	-
Maintenance of Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Energy Efficiency and Demand Side Management Grant		-	-	-	-	-	-	-	-	-
Municipal Disaster Relief Grant		67	-	-	-	-	-	-	-	-
Provincial Government:		13 326	4 565	4 565	-	-	2 283	(2 283)	-100.0%	8 043
Human Settlement Development		12 833	3 478	3 478	-	-	1 739	(1 739)	-100.0%	4 565
Community Library Service Grant		-	-	-	-	-	-	-	-	-
Development of Sports and Recreation Facilities		115	-	-	-	-	-	-	-	3 478
WESGRO		-	-	-	-	-	-	-	-	-
Maintenance of Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Municipal Drought Relief Grant		-	1 087	1 087	-	-	543	-	-	-
Service Delivery and Capacity Building Grant		377	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		25 232	16 124	16 124	2 142	2 610	8 062	(5 452)	-67.6%	19 602
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		67 465	71 396	71 396	8 443	26 724	35 698	(5 888)	-16.5%	74 874

Figure 19: Supporting Table SC7(1)

The following grants were received up to December 2020:

Local Government Financial Management Grant (FMG) – A business plan was submitted for the 2020/2021 financial year for activities to be funded from the FMG plan in line with the criteria set by National

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Treasury. The municipality will therefore ensure that the funds from this grant will be spent before the end of the current financial year.

Expanded public works programme integrated grant for municipalities (EPWP) – A business plan was submitted for the 2020/2021 financial year in terms of targets to be reached by the municipality of work opportunities created.

Library Service: Replacement funding for most vulnerable B3 municipalities – A business plan was submitted to Library Services in terms of expenditure to be funded from this grant.

Municipal Infrastructure Grant (MIG) –

Suurbraak WTW Phase 2:

The clean water pump station will be completed in the project (roll-over) that is currently implemented. The contractor is currently on site for both the raw water and clean water pump stations. The rest of the project is a multi-year project for installation of a pipeline and water tower over the 2020/21 and 2021/22 financial years. The estimated date of completion is 10 December 2021.

Smitsville Roads:

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

The appointment of the contractor has been finalised. The contractor was on site by 16 November 2020. Estimated period of completion is after 22 weeks.

Community Library Services Grant – The advertisement closed on 18 December 2020. The contractor will be appointed by end of January 2021 and on site by the last week of February 2021. The estimated period of completion is between 6 to 8 months.

Integrated National Electrification Programme (INEP) - An appointment was made in December 2020. Contractual obligations and site handover were done by 15 December 2020. Currently busy with implementation.

Municipal Drought Relief Grant – The design, specification preparation and bidding document was completed by 18 December 2020. The BSC Meeting is planned for 18 January 2021. The advertisement will be from 15 January to 5 February 2021. The Bid Evaluation Committee meeting is planned for 15 February 2021. The Bid Adjudication Committee meeting is planned for 19 February 2021. The appeal period will then be from 22 February to 8 March 2021. Contractual obligations will then be finalised from 15 March to 26 March 2020 and the contractor will be on site by 29 March 2021.

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8.3 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 2020/21				
		Approved Rollover 2019/20	Monthly actual	YearTD actual	YTD variance	YTD variance %
R thousands						
EXPENDITURE						
Operating expenditure of Approved Roll-overs						
National Government:		5 121	33	487	(4 524)	-88.3%
Local Government Equitable Share		4 579	-	-	(4 579)	-100.0%
Expanded public works programme integrated grant for municipalities		-	-	-	-	-
Municipal Infrastructure Grant		326	33	271	55	16.8%
Integrated National Electrification Programme (municipal) grant		-	-	-	-	-
Local government financial management grant		-	-	-	-	-
Local Government Disaster Relief Grant		216	-	216	0	0.2%
Other transfers and grants [insert description]		-	-	-	-	-
Provincial Government:		3 216	102	511	319	9.9%
Local Government Internship Grant		-	-	-	-	-
Western Cape Financial Management Capacity Grant		379	-	60	319	84.2%
Western Cape Financial Management Support Grant		-	-	-	-	-
Financial assistance to municipalities for maintenance and SETA		218	27	174	-	-
Tourism		-	-	-	-	-
Maintenance of Water Supply Infrastructure		-	-	-	-	-
Municipal Electrical Master Plan Grant		793	-	-	-	-
Community Library Service Grant		1 043	-	77	-	-
Human Settlement Development (Beneficiaries)		284	-	-	-	-
Development of Sports and Recreation Facilities		-	-	-	-	-
Thusong Services Centre Grant		-	-	-	-	-
Library Service: Replacement funding for most vulnerable B3 municipalities		299	-	-	-	-
Finance Management		-	-	-	-	-
Internship Grant		-	-	-	-	-
WESGRO		-	-	-	-	-
Graduate Grant		-	-	-	-	-
Municipal Drought Relief Grant		-	-	-	-	-
Local Government Support Grant		200	75	200	-	-
District Municipality:		-	-	-	-	-
[insert description]		-	-	-	-	-
Other grant providers:		-	-	-	-	-
[insert description]		-	-	-	-	-
Total operating expenditure of Approved Roll-overs		8 337	135	998	(4 205)	-50.4%
Capital expenditure of Approved Roll-overs						
National Government:		2 171	220	2 028	143	6.6%
Municipal Infrastructure Grant		2 171	220	2 028	143	6.6%
Integrated National Electrification Programme (municipal) grant		-	-	-	-	-
Human Settlement Development		-	-	-	-	-
Community Library Service Grant		-	-	-	-	-
Development of Sport and Recreational Facilities		-	-	-	-	-
WESGRO		-	-	-	-	-
Maintenance of Water Supply Infrastructure		-	-	-	-	-
Energy Efficiency and Demand Side Management Grant		-	-	-	-	-
Other capital transfers [insert description]		-	-	-	-	-
Provincial Government:		11 559	-	515	4 603	39.8%
Human Settlement Development		4 446	-	-	4 446	100.0%
Community Library Service Grant		6 957	-	515	-	-
Development of Sports and Recreation Facilities		-	-	-	-	-
WESGRO		-	-	-	-	-
Maintenance of Water Supply Infrastructure		-	-	-	-	-
Municipal Drought Relief Grant		-	-	-	-	-
Municipal Replacement Fund		157	-	-	157	100.0%
District Municipality:		-	-	-	-	-
[insert description]		-	-	-	-	-
Other grant providers:		-	-	-	-	-
[insert description]		-	-	-	-	-
Total capital expenditure of Approved Roll-overs		13 730	220	2 543	4 745	34.6%
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS		22 067	355	3 541	540	2.4%

Figure 20: Supporting Table SC7(2)

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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	2019/20	Budget Year 2020/21							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands									
Monthly expenditure performance trend									
July	–	350	26	26	26	26	–		0%
August	133	350	893	62	88	918	830	90.4%	0%
September	357	602	1 145	50	138	2 063	1 925	93.3%	1%
October	570	1 166	1 709	2 190	2 328	3 772	1 444	38.3%	11%
November	609	620	1 163	906	3 234	4 934	1 700	34.5%	15%
December	3 476	375	375	3 772	7 006	5 309	(1 697)	-32.0%	32%
January	57	1 957	1 957	–		7 266	–		
February	944	1 812	2 701	–		9 968	–		
March	2 341	867	1 756	–		11 724	–		
April	1 946	3 549	4 438	–		16 162	–		
May	41	5 288	9 734	–		25 896	–		
June	17 728	5 188	9 958	–		35 854	–		
Total Capital expenditure	28 201	22 124	35 854	7 006					

Figure 21: Supporting Table C12

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SECTION 10 – SERVICE DELIVERY PERFORMANCE PLANNING

10.1 Legislative Overview

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

The Mayor approved the Top Layer Services Delivery and Budget Implementation Plan (SDBIP) for 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 2020/21.

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
- Quarterly reports tabled before the Portfolio Committees of the Mayor

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- 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:

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

10.3.1 Performance indicators set in the approved Top Layer SDBIP for 2020/21 per strategic objective

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

Ref	KPI	Unit of Measurement	Ward	Annual Target
TL25	Approve an action plan to address all the issues raised in the management letter of the Auditor-General by 31 December 2020	Action plan approved by the MM by 31 December 2020	All	1
TL26	Spend 90% of the capital budget allocated for the upgrade of the ICT network by 30 June 2021 [(Amount actually spent on the project/ Amount budgeted for the project)x100]	% of the budget spent by 30 June 2021	All	90%
TL27	Spend 90% of the capital budget allocated for the purchase of computer equipment by 30 June 2021 [(Amount actually spent on the project/ Amount budgeted for the project)x100]	% of the budget spent by 30 June 2021	All	90%
TL28	The number of people from employment equity target groups employed in the three highest levels of management in compliance with the equity plan by 30 June 2021	Number of people employed	All	1
TL29	The percentage of the municipality's personnel budget actually spent on implementing its workplace skills plan by 30 June 2021 [(Actual amount spent on training/total personnel budget)x100]	% of the personnel budget spent on implementing the workplace skills plan by 30 June 2021	All	0.10%
TL30	Limit quarterly vacancy rate to less than 10% of funded posts [(Number of funded posts vacant / number of funded posts) x100]	% quarterly vacancy rate	All	10%

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

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

Ref	KPI	Unit of Measurement	Ward	Annual Target
TL47	95% Microbiological quality level achieved for water as per SANS241	% microbiological water quality level achieved as per SANS 241 criteria	All	95%

Table 4: To create a safe and healthy living environment

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

Ref	KPI	Unit of Measurement	Ward	Annual Target
TL34	Construct 87 Top Structures for Smitsville, Barrydale by 30 June 2021	Number of Top Structures constructed by 30 June 2021	87	87

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

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

Ref	KPI	Unit of Measurement	Ward	Annual Target
TL6	Number of residential properties that receive piped water that is connected to the municipal water infrastructure network as at 30 June 2021	Number of residential properties which are billed for water or have pre paid meters as at 30 June 2021	All	6 458
TL7	Number of residential properties connected to the municipal electrical infrastructure network (credit and prepaid electrical metering and excluding Eskom areas) as at 30 June 2021	Number of residential properties which are billed for electricity or have pre paid meters (Excluding Eskom areas) as at 30 June 2021	All	6 417
TL8	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 2021	Number of residential properties which are billed for sewerage as at 30 June 2021	All	6 351
TL9	Number of residential properties for which refuse is removed once per week as at 30 June 2021	Number of residential properties which are billed for refuse removal as at 30 June 2021	All	6 351
TL10	Provide access of 6kl free basic water to indigent and poor households in terms of the approved indigent policy	Number of indigent and poor households receiving or that have access to free basic water	All	2 217
TL11	Provide access of 50kwh free basic electricity to indigent households in terms of the approved indigent policy	Number of indigent households receiving or that have access to free basic electricity	All	1 898
TL12	Provide access of 20kwh free basic electricity to poor households in terms of the approved indigent policy	Number of poor households receiving or that have access to free basic electricity	All	319
TL13	Provide free basic sanitation to indigent households in terms of the approved indigent policy	Number of indigent households receiving free basic sanitation	All	1 898
TL14	Provide discounted basic sanitation to poor households in terms of the approved indigent policy (50% discount)	Number of poor households receiving discounted basic sanitation	All	319
TL15	Provide free basic refuse removal to indigent households in terms of the approved indigent policy	Number of indigent households receiving free basic refuse removal	All	1 898

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Ref	KPI	Unit of Measurement	Ward	Annual Target
TL16	Provide discounted basic refuse removal to poor households in terms of the approved indigent policy (50% discount)	Number of poor households receiving free basic refuse removal	All	319
TL22	Limit unaccounted for water to less than 25% by 30 June 2021 {(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 2021	All	25%
TL23	Limit unaccounted for electricity to less than 12% by 30 June 2021 {(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 2021	All	12%
TL35	Approval of Building Plan for new Library Building for Swellendam by 31 January 2021	Number of approved Building Plan for new Library Building by 31 January 2021	1	1
TL36	Appointment of Contractor for the construction of new Library Building for Swellendam by 30 June 2021	Number of Contractor appointment for the construction of new Library Building by 31 January 2021	1	1
TL37	Spend 85% of the roads and stormwater maintenance (excluding general vehicles-streets) budget by 30 June 2021 {(Actual expenditure on maintenance divided by the total approved maintenance budget) x100}	% of the maintenance budget spent by 30 June 2021	All	85%
TL38	Spend 85% of the electricity maintenance (excluding general vehicles-electricity) budget by 30 June 2021 {(Actual expenditure on maintenance divided by the total approved maintenance budget) x100}	% of the maintenance budget spent by 30 June 2021	All	85%
TL39	Spend 85% of the waste water maintenance (excluding general vehicles-sewerage network & general vehicles sewerage administration) budget by 30 June 2021 {(Actual expenditure on maintenance divided by the total approved maintenance budget) x100}	% of the maintenance budget spent by 30 June 2021	All	85%
TL40	Spend 85% of the water maintenance (excluding general vehicles-water purification, general vehicles-irrigation water & vehicle costs-water dams) budget by 30 June 2021 {(Actual expenditure on maintenance divided by the total approved maintenance budget) x100}	% of the maintenance budget spent by 30 June 2021	All	85%
TL41	Spend 95% of the MIG funding allocated for completion of projects by 30 June 2021 {(Actual expenditure on MIG funding received divided by the total MIG funding received) x100}	% of MIG funding received spent by 30 June 2021	All	95%
TL42	Spend 90% of the capital budget allocated to upgrade of the Bulk Water Infrastructure (Phase 2) in Suurbraak by 30 June 2021 {(Actual capital expenditure on the project divided by the total approved capital budget for the project) x100}	% of the budget spent by 30 June 2021	3	90%

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Ref	KPI	Unit of Measurement	Ward	Annual Target
TL43	Spend 95% of the MIG allocation received for the Smitsville upgrade of gravel roads and stormwater infrastructure by 30 June 2021 {(Actual expenditure on MIG funding received divided by the total MIG funding received for the project) x100}	% of the budget spent by 30 June 2021	2	90%
TL44	Spend 90% of the capital budget allocated to upgrade of the Bulk Water Infrastructure (Phase 2) in Barrydale by 30 June 2021 {(Actual capital expenditure on the project divided by the total approved capital budget for the project) x100}	% of the budget spent by 30 June 2021	2	90%
TL45	Spend 90% of the capital budget allocated to upgrade of the Railton Sub-station (Phase 4) by 30 June 2021 {(Actual capital expenditure on the project divided by the total approved capital budget for the project) x100}	% of the budget spent by 30 June 2021	5	90%
TL46	Spend 90% of the capital budget allocated to upgrade of Bakenshop Pressure Reducing Valve (PRV) Zone Municipal Infrastructure by 30 June 2021 {(Actual capital expenditure on the project divided by the total approved capital budget for the project) x100}	% of the budget spent by 30 June 2021	1	90%

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

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

Ref	KPI	Unit of Measurement	Ward	Annual Target
TL3	Review the Growth and Development Strategy and submit to Council for approval by 30 June 2021	Strategy reviewed and submitted to Council for approval by 30 June 2021	All	1
TL33	Create temporary work opportunities in terms of EPWP by 30 June 2021	Number of temporary work opportunities created by 30 June 2021	All	193

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
TL17	The percentage of the municipality's capital budget actually (excluding budget for purchase of Transnet land and new library) spent by 30 June 2021 [(Amount actually spent on capital projects/ Amount budgeted for capital projects) x100]	% of capital budget (excluding budget for purchase of Transnet land and new library) spent by 30 June 2021	All	90%
TL18	The percentage of the municipality's capital budget actually spent by 30 June 2021 [(Amount actually spent on capital projects/ Amount budgeted for capital projects) x100]	% of capital budget spent by 30 June 2021	All	90%
TL19	Financial viability measured in terms of the municipality's ability to meet its service	Debt to revenue as at 30 June 2021	All	25.30%

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Ref	KPI	Unit of Measurement	Ward	Annual Target
	debt obligations as at 30 June 2021 ((Short Term Borrowing + Bank Overdraft + Short Term Lease + Long Term Borrowing + Long Term Lease) / Total Operating Re			
TL20	Financial viability measured in terms of the outstanding service debtors as at 30 June 2021 (Total outstanding service debtors/ revenue received for services)	Service debtors to revenue as at 30 June 2021	All	18%
TL21	Financial viability measured in terms of the available cash to cover fixed operating expenditure as at 30 June 2021 ((Cash and Cash Equivalents - Unspent Conditional Grants - Overdraft) + Short Term Investment) / Monthly Fixed Operational Expenditure excl	Cost coverage as at 30 June 2021	All	1.80%
TL24	Achieve a debtors payment percentage of 95% by 30 June 2021 ((Gross Debtors Opening Balance + Billed Revenue - Gross Debtors Closing Balance - Bad Debts Written Off) / Billed Revenue x 100) x 100	Debtors payment percentage as at 30 June 2021	All	95%

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 2021	RBAP submitted to the Audit Committee by 30 June 2021	All	1
TL2	90% of the RBAP for 2020/21 implemented by 30 June 2021 [(Number of audits and tasks completed for the period / Number of audits and tasks identified in the RRBAP) x 100]	% of the RBAP implemented by 30 June 2021	All	90%
TL4	Review the Communication Strategy and submit to Council for approval by 30 June 2021	Strategy reviewed and submitted by 30 June 2021	All	1
TL5	Conduct annual customer care survey by 30 June 2021	Customer care survey conducted by 30 June 2021	All	1
TL31	Oversee the draft annual report i.t.o. the MFMA and submit to Council by 31 January 2021	Draft report submitted to Council by 31 January 2021	All	1
TL32	Complete the annual risk assessment and submit to the Audit Committee by 30 June 2021	Completed risk assessment submitted to the Audit Committee by 30 June 2021	All	1

Table 9: To promote good governance and community participation

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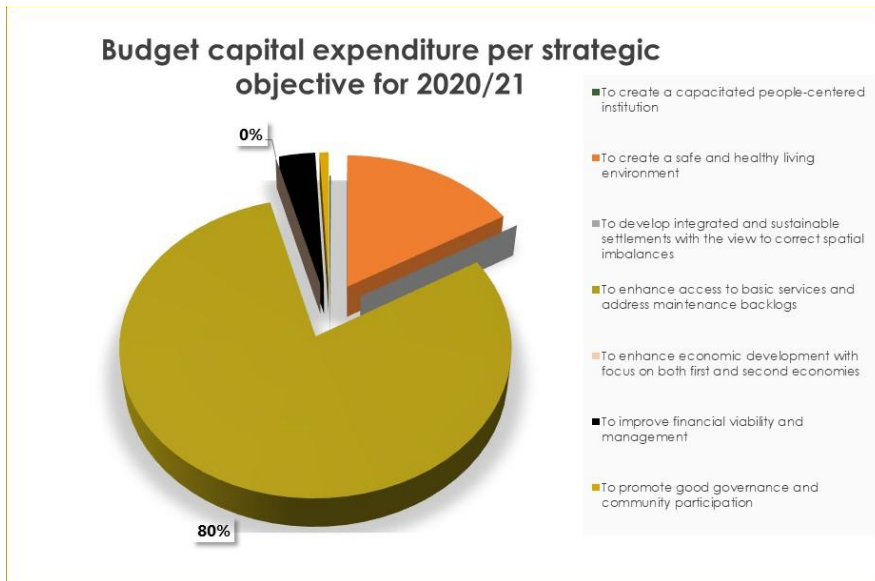
10.4 Budget spending per IDP strategic objective

The tables below provide an analysis of the capital and operational budget allocation for the 2020/21 financial year comparison to each other:

No.	Municipal Strategic Objective	Capital Budget	Operating Budget
		R' 000	
1	To create a capacitated people-centered institution	40	15 839
2	To create a safe and healthy living environment	5 821	63 685
3	To develop integrated and sustainable settlements with the view to correct spatial imbalances	0	5 424
4	To enhance access to basic services and address maintenance backlogs	28 518	156 830
5	To enhance economic development with focus on both first and second economies	0	2 821
6	To improve financial viability and management	1 180	35 892
7	To promote good governance and community participation	295	46 403
Total		35 854	326 893

Table 10: Budget capital and operating per strategic objective

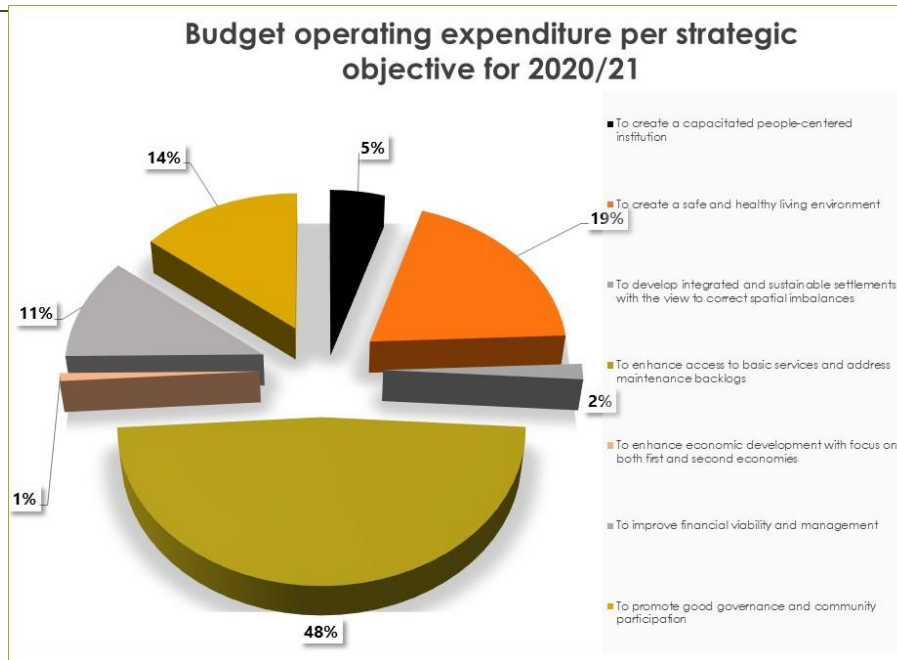
The graphs below indicate the budget operating and capital expenditure per strategic objective for 2020/21:



Graph 1: Budgeted capital expenditure per strategic objective

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Graph 2: Budgeted operating expenditure per strategic objective

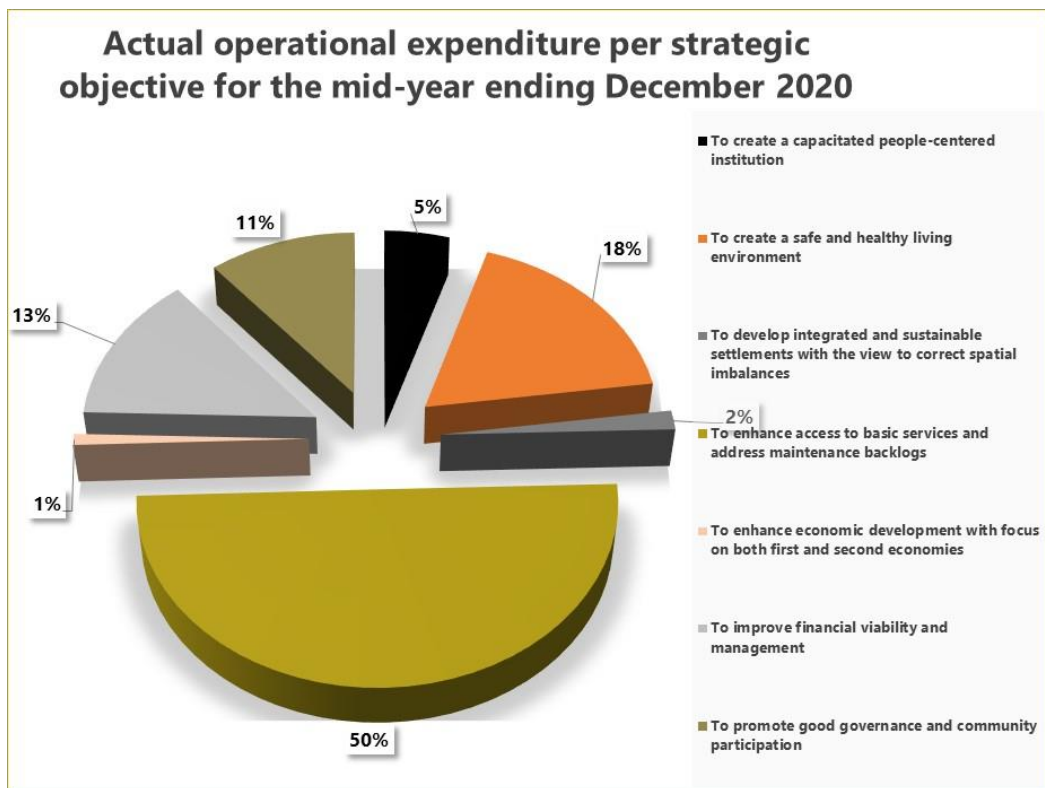
No.	Municipal Strategic Objective	Actual Capital Expenditure as at 31 December 2020	Actual Operational Expenditure as at 31 December 2020
		R' 000	
1	To create a capacitated people-centered institution	28	6 330
2	To create a safe and healthy living environment	306	23 448
3	To develop integrated and sustainable settlements with the view to correct spatial imbalances	0	2 250
4	Enhance access to basic services and address maintenance backlogs	6 243	65 207
5	To enhance economic development with focus on both first and second economies	0	1 301
6	To improve financial viability and management	337	17 681
7	To promote good governance and community participation	92	14 381
Total		7 006	130 559

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

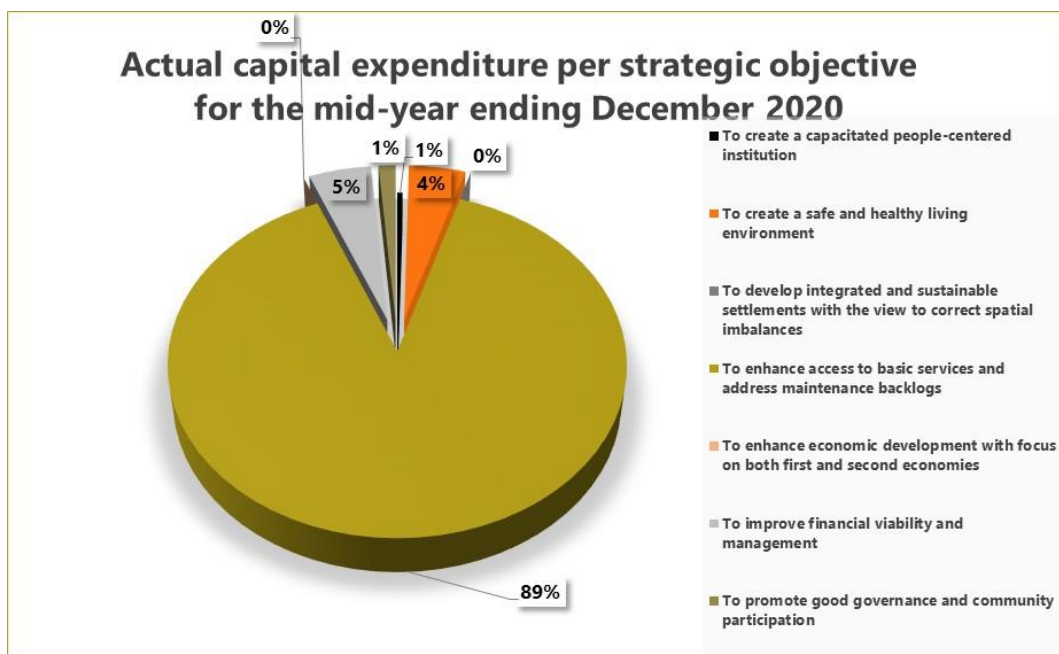
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The graphs below indicate the actual operating and capital expenditure per strategic objective for the mid-year ending December 2020:



Graph 3: Actual operating expenditure per strategic objective



Graph 4: Actual capital expenditure per strategic objective

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The tables below provide an analysis of the capital and operational budget allocation for the 2020/21 financial year and actual expenditure as at 31 December 2020 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	40	28	70%
2	To create a safe and healthy living environment	5 821	306	5%
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	28 518	6 243	22%
5	To enhance economic development with focus on both first and second economies	-	-	-
6	To improve financial viability and management	1 180	337	29%
7	To promote good governance and community participation	295	92	31%
Total		35 854	7 006	20%

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	15 839	6 330	40%
2	To create a safe and healthy living environment	63 685	23 448	37%
3	To develop integrated and sustainable settlements with the view to correct spatial imbalances	5 424	2 250	41%
4	Enhance access to basic services and address maintenance backlogs	156 830	65 207	42%
5	To enhance economic development with focus on both first and second economies	2 821	1 301	46%
6	To improve financial viability and management	35 892	17 681	49%
7	To promote good governance and community participation	46 403	14 381	31%
Total		326 893	130 599	40%

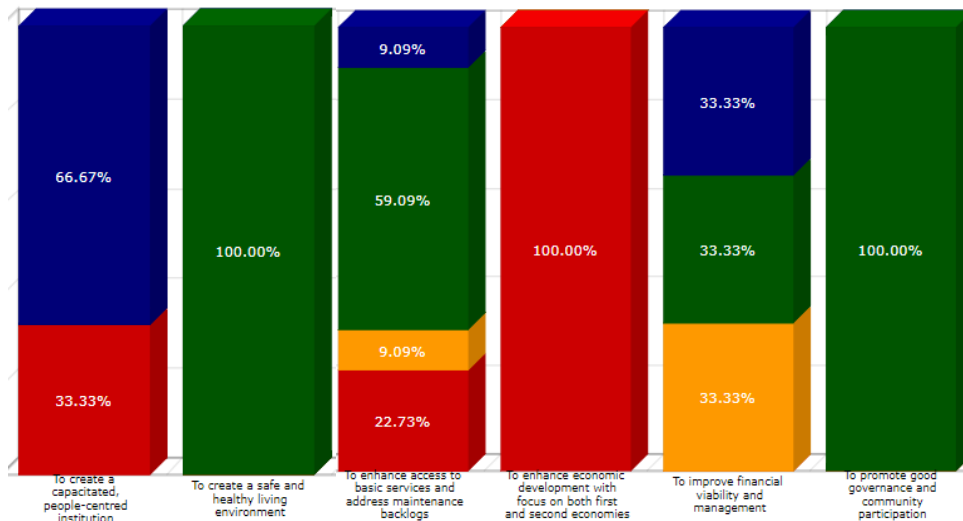
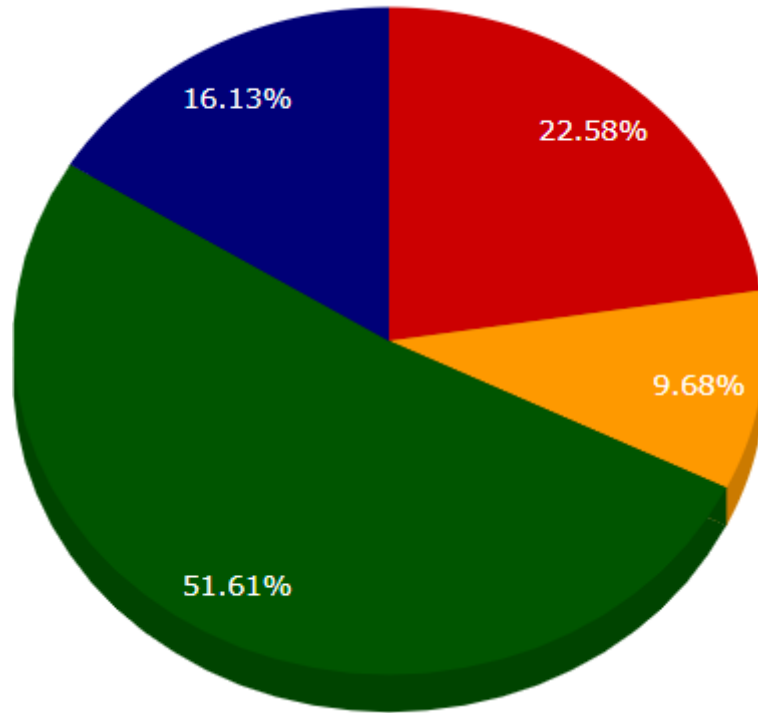
Table 13: Operational Spending per strategic objective

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SECTION 11 – MID-YEAR PERFORMANCE AGAINST THE PERFORMANCE INDICATORS SET IN THE APPROVED TOP LAYER SDBIP FOR 2020/21

11.1 Overall Actual Performance of Indicators for the Mid-Year Ending 31 December 2020



Graph 5: Performance per strategic objective for the mid-year ending 31 December 2020

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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	
KPI Not Met	1	0	5	1	0	0	7
KPI Almost Met	0	0	2	0	1	0	3
KPI Met	0	0	0	0	0	0	0
KPI Well Met	0	1	13	0	1	1	16
KPI Extremely Well Met	2	0	2	0	1	0	5
Total:	3	1	22	1	3	1	31

Graph 6: Overall actual performance of indicators for the mid-year ending 31 December 2020

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 7: SDBIP Measurement Criteria

11.2 Actual Performance per Strategic Objective of Indicators for the Mid-Year Ending 31 December 2020

Detailed below is the unaudited Top Layer SDBIP for the first half of the financial year ending 31 December 2020 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 67.74% (21 of 31) of the applicable KPI's for the period as at 31 December 2020. The remainder of the KPI's (16) on the Top Layer SDBIP out of the total number of 47 KPI's do not have targets for this period and will be reported on in future quarters when they are due. 32.26% (10 of 31) KPI targets were not achieved as at 31 December 2020 of which the details are included in the tables below.

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11.2.1 Actual performance per strategic objective of indicators for the mid-year ending 31 December 2020

i) To create a capacitated, people-centered institution

Ref	KPI	Unit of Measurement	Wards	* Unaudited Actual performance of 2019/20	Overall performance for the mid-year ending 31 December 2020				
					Q1	Q2	Target	Actual	R
TL25	Approve an action plan to address all the issues raised in the management letter of the Auditor-General by 31 December 2020	Action plan approved by the MM by 31 December 2020	All	1	0	0	0	0	N/A
TL26	Spend 90% of the capital budget allocated for the upgrade of the ICT network by 30 June 2021 [(Amount actually spent on the project/ Amount budgeted for the project)x100]	% of the budget spent by 30 June 2021	All	100%	0%	1.90%	20%	1.90%	G
Corrective Measure		The project is current on hold due to investigations being done on the safe and usability of the building. Once investigations have been finalise further decisions will be made regarding this project.							
TL27	Spend 90% of the capital budget allocated for the purchase of computer equipment by 30 June 2021 [(Amount actually spent on the project/ Amount budgeted for the project)x100]	% of the budget spent by 30 June 2021	All	100%	0%	38.98%	20%	38.98%	B
TL28	The number of people from employment equity target groups employed in the three highest levels of management in compliance with the equity plan by 30 June 2021	Number of people employed	All	1	0	0	0	0	N/A
TL29	The percentage of the municipality's personnel budget actually spent on implementing its workplace skills plan by 30 June 2021 [(Actual amount spent on training/total personnel budget)x100]	% of the personnel budget spent on implementing the workplace skills plan by 30 June 2021	All	0.40%	0%	0%	0%	0%	N/A
TL30	Limit quarterly vacancy rate to less than 10% of funded posts [(Number of funded posts vacant / number of funded posts) x100]	% quarterly vacancy rate	All	7.70%	8.61%	8.36%	10%	8.49%	B

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

ii) To develop integrated and sustainable settlements with the view to correct spatial imbalance

Ref	KPI	Unit of Measurement	Wards	*Unaudited Actual performance of 2019/20	Overall performance for the mid-year ending 31 December 2020				
					Q1	Q2	Target	Actual	R
TL34	Construct 87 Top Structures for Smitsville, Barrydale by 30 June 2021	Number of Top Structures constructed by 30 June 2021	2	87	0	0	0	0	N/A

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

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

Ref	KPI	Unit of Measurement	Wards	*Unaudited Actual performance of 2019/20	Overall performance for the mid-year ending 31 December 2020				
					Q1	Q2	Target	Actual	R
TL6	Number of residential properties that receive piped water that is connected to the municipal water infrastructure network as at 30 June 2021	Number of residential properties which are billed for water or have pre paid meters as at 30 June 2021	All	6 556	0	6 492	6 458	6 492	G2
TL7	Number of residential properties connected to the municipal electrical infrastructure network (credit and prepaid electrical metering and excluding Eskom areas) as at 30 June 2021	Number of residential properties which are billed for electricity or have pre paid meters (Excluding Eskom areas) as at 30 June 2021	All	6 598	0	6 649	6 417	6 649	G2
TL8	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 2021	Number of residential properties which are billed for sewerage as at 30 June 2021	All	6 568	0	6 590	6 351	6 590	G2
TL9	Number of residential properties for which refuse is removed once per week as at 30 June 2021	Number of residential properties which are billed for refuse removal as at 30 June 2021	All	6 200	0	6 197	6 351	6 197	O
Corrective Measure		Original target was overstated and will be adjusted and brought in line with the Adjustment Budget process at end February 2021							
TL10	Provide access of 6kl free basic water to indigent and poor households in terms of the approved indigent policy	Number of indigent and poor households receiving or that have access to free basic water	All	2 291	0	2 246	2 217	2 246	G2
TL11	Provide access of 50kwh free basic electricity to indigent	Number of indigent households receiving or that	All	1 967	0	1 919	1 898	1 919	G2

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Ref	KPI	Unit of Measurement	Wards	*Unaudited Actual performance of 2019/20	Overall performance for the mid-year ending 31 December 2020				
					Q1	Q2	Target	Actual	R
	households in terms of the approved indigent policy	have access to free basic electricity							
TL12	Provide access of 20kwh free basic electricity to poor households in terms of the approved indigent policy	Number of poor households receiving or that have access to free basic electricity	All	324	0	327	319	327	G2
TL13	Provide free basic sanitation to indigent households in terms of the approved indigent policy	Number of indigent households receiving free basic sanitation	All	1 967	0	1 919	1 898	1 919	G2
TL14	Provide discounted basic sanitation to poor households in terms of the approved indigent policy (50% discount)	Number of poor households receiving discounted basic sanitation	All	324	0	327	319	327	G2
TL15	Provide free basic refuse removal to indigent households in terms of the approved indigent policy	Number of indigent households receiving free basic refuse removal	All	1 967	0	1 919	1 898	1 919	G2
TL16	Provide discounted basic refuse removal to poor households in terms of the approved indigent policy (50% discount)	Number of poor households receiving free basic refuse removal	All	324	0	327	319	327	G2
TL22	Limit unaccounted for water to less than 25% by 30 June 2021 {(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 2021	All	18.62%	0%	14.13%	25%	14.13%	B
TL23	Limit unaccounted for electricity to less than 12% by 30 June 2021 {(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 2021	All	9.63%	0	12.05%	12%	12.05%	R
Corrective Measure		Stricter protocols will be implemented to ensure the risk of electricity losses are mitigated							
TL35	Approval of Building Plan for new Library Building for Swellendam by 31 January 2021	Number of approved Building Plan for new Library Building by 31 January 2021	1	New key performance indicator. No comparative	0	0	0	0	N/A

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Ref	KPI	Unit of Measurement	Wards	*Unaudited Actual performance of 2019/20	Overall performance for the mid-year ending 31 December 2020				
					Q1	Q2	Target	Actual	R
				results available					
TL36	Appointment of Contractor for the construction of new Library Building for Swellendam by 30 June 2021	Number of Contractor appointment for the construction of new Library Building by 31 January 2021	1	New key performance indicator. No comparative results available	0	0	0	0	N/A
TL37	Spend 85% of the roads and stormwater maintenance (excluding general vehicles-streets) budget by 30 June 2021 {(Actual expenditure on maintenance divided by the total approved maintenance budget)x100}	% of the maintenance budget spent by 30 June 2021	All	91.37%	6.61%	62.37%	30%	62.37%	B
TL38	Spend 85% of the electricity maintenance (excluding general vehicles-electricity) budget by 30 June 2021 {(Actual expenditure on maintenance divided by the total approved maintenance budget)x100}	% of the maintenance budget spent by 30 June 2021	All	92%	14.55%	41.62%	30%	41.62%	G2
TL39	Spend 85% of the waste water maintenance (excluding general vehicles-sewerage network & general vehicles sewerage administration) budget by 30 June 2021 {(Actual expenditure on maintenance divided by the total approved maintenance budget)x100}	% of the maintenance budget spent by 30 June 2021	All	79.42%	26.49%	33.32%	30%	33.32%	G2
TL40	Spend 85% of the water maintenance (excluding general vehicles-water purification, general vehicles-irrigation water & vehicle costs-water dams) budget by 30 June 2021 {(Actual expenditure on maintenance divided by the total approved maintenance budget)x100}	% of the maintenance budget spent by 30 June 2021	All	82.73%	14.85%	32.09%	30%	32.09%	G2

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Ref	KPI	Unit of Measurement	Wards	*Unaudited Actual performance of 2019/20	Overall performance for the mid-year ending 31 December 2020				
					Q1	Q2	Target	Actual	R
TL41	Spend 95% of the MIG funding allocated for completion of projects by 30 June 2021 {(Actual expenditure on MIG funding received divided by the total MIG funding received)x100}	% of MIG funding received spent by 30 June 2021	All	79.06%	0%	24.87%	40%	24.87%	R
Corrective Measure		Spending will increase during the 3 rd and 4 th quarter of the financial year as the projects are currently underway however the Smitsville project will only be finalised in April and the Suurbraak WWTW multi-year project will only commence in April 2021							
TL42	Spend 90% of the capital budget allocated to upgrade of the Bulk Water Infrastructure (Phase 2) in Suurbraak by 30 June 2021 {(Actual capital expenditure on the project divided by the total approved capital budget for the project)x100}	% of the budget spent by 30 June 2021	3	New key performance indicator. No comparative results available	0%	18.48%	40%	18.48%	R
Corrective Measure		Spending will increase during the 3 rd and 4 th quarter of the financial year as the Suurbraak WWTW multi-year project will only commence in April 2021							
TL43	Spend 95% of the MIG allocation received for the Smitsville upgrade of gravel roads and stormwater infrastructure by 30 June 2021 {(Actual expenditure on MIG funding received divided by the total MIG funding received for the project)x100}	% of the budget spent by 30 June 2021	2	New key performance indicator. No comparative results available	0%	30.88%	40%	30.88%	O
Corrective Measure		Spending will increase during the 3 rd and 4 th quarter of the financial year as the projects is currently underway however the Smitsville project will only be finalised in April 2021							
TL44	Spend 90% of the capital budget allocated to upgrade of the Bulk Water Infrastructure (Phase 2) in Barrydale by 30 June 2021 {(Actual capital expenditure on the project divided by the total approved capital budget for the project)x100}	% of the budget spent by 30 June 2021	2	New key performance indicator. No comparative results available	0%	0%	0%	0%	N/A
TL45	Spend 90% of the capital budget allocated to upgrade of the Railton Sub-station (Phase 4) by 30 June 2021 {(Actual capital expenditure on the project divided by	% of the budget spent by 30 June 2021	5	New key performance indicator. No comparative results available	0%	8.52%	40%	8.52%	R

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Ref	KPI	Unit of Measurement	Wards	*Unaudited Actual performance of 2019/20	Overall performance for the mid-year ending 31 December 2020				
					Q1	Q2	Target	Actual	R
	the total approved capital budget for the project)x100}								
Corrective Measure		Due to the COVID-19 pandemic and subsequent regulations the project was delayed and will now only commence on 18 January 2021							
TL46	Spend 90% of the capital budget allocated to upgrade of Bakenshop Pressure Reducing Valve (PRV) Zone Municipal Infrastructure by 30 June 2021 {(Actual capital expenditure on the project divided by the total approved capital budget for the project)x100}	% of the budget spent by 30 June 2021	1	New key performance indicator. No comparative results available	0%	0%	40%	0%	R
Corrective Measure		The tender document has been completed and is currently in the procurement process. A meeting with WCPA will be held on 19 January 2021 to discuss the way forward							

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	*Unaudited Actual performance of 2019/20	Overall performance for the mid-year ending 31 December 2020				
					Q1	Q2	Target	Actual	R
TL3	Review the Growth and Development Strategy and submit to Council for approval by 30 June 2021	Strategy reviewed and submitted to Council for approval by 30 June 2021	All	New key performance indicator. No comparative results available	0	0	0	0	N/A
TL33	Create temporary work opportunities in terms of EPWP by 30 June 2021	Number of temporary work opportunities created by 30 June 2021	All	302	70	0	96	70	R
Corrective Measure		Due to the COVID-19 pandemic and various staff members falling ill the department had to lockdown for a period and this had a major influence on this specific function. Stricter protocols have been set in place and a contingency process is currently underway in order to ensure that the productivity of this function is escalated during the 3 rd and 4 th quarter of the financial year.							

Table 17: To improve financial viability and management

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

Ref	KPI	Unit of Measurement	Wards	*Unaudited Actual performance of 2019/20	Overall performance for the mid-year ending 31 December 2020				
					Q1	Q2	Target	Actual	R
TL47	95% microbiological quality level achieved for water as per SANS 241	%microbiological water quality level achieved as per SANS 241 criteria	All		100%	98.33%	95%	98.33%	G

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Table 18: To create a safe and healthy living environment

vii) To improve financial viability and management

Ref	KPI	Unit of Measurement	Wards	*Unaudited actual performance of 2019/20	Overall performance for the mid-year ending 31 December 2020				
					Q1	Q2	Target	Actual	R
TL17	The percentage of the municipality's capital budget actually (excluding budget for purchase of Transnet land and new library) spent by 30 June 2021 [(Amount actually spent on capital projects/ Amount budgeted for capital projects)x100]	% of capital budget (excluding budget for purchase of Transnet land and new library) spent by 30 June 2021	All	107.33%	0%	33.41%	20%	30.95%	B
TL18	The percentage of the municipality's capital budget actually spent by 30 June 2021 [(Amount actually spent on capital projects/ Amount budgeted for capital projects)x100]	% of capital budget spent by 30 June 2021	All	New key performance indicator. No comparative results available	0%	19.54%	20%	19.54%	O
Corrective Measure		Expenditure will increase as various capital projects will be finalized during the 3 rd and 4 th quarter of the financial year							
TL19	Financial viability measured in terms of the municipality's ability to meet it's service debt obligations as at 30 June 2021 ((Short Term Borrowing + Bank Overdraft + Short Term Lease + Long Term Borrowing + Long Term Lease) / Total Operating Re	Debt to revenue as at 30 June 2021	All	9.24%	0%	0%	0%	0%	N/A
TL20	Financial viability measured in terms of the outstanding service debtors as at 30 June 2021 (Total outstanding service debtors/ revenue received for services)	Service debtors to revenue as at 30 June 2021	All	20.91%	0%	0%	0%	0%	N/A
TL21	Financial viability measured in terms of the available cash to cover fixed operating expenditure as at 30 June 2021 ((Cash and Cash Equivalents - Unspent Conditional Grants - Overdraft) + Short Term Investment) / Monthly Fixed Operational Expenditure excl	Cost coverage as at 30 June 2021	All	4.17	0%	0%	0%	0%	N/A

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Ref	KPI	Unit of Measurement	Wards	*Unaudited actual performance of 2019/20	Overall performance for the mid-year ending 31 December 2020				
					Q1	Q2	Target	Actual	R
TL24	Achieve a debtors payment percentage of 95% by 30 June 2021 ((Gross Debtors Opening Balance + Billed Revenue - Gross Debtors Closing Balance - Bad Debts Written Off) / Billed Revenue x 100) x 100	Debtors payment percentage as at 30 June 2021	All	94.47%	94.37%	96.92%	95%	96.92%	G2

Table 19: To promote good governance and community participation

viii) To promote good governance and community participation

Ref	KPI	Unit of Measurement	Wards	*Unaudited actual performance of 2019/20	Overall performance for the mid-year ending 31 December 2020				
					Q1	Q2	Target	Actual	R
TL1	Compile the Risk Based Audit Plan (RBAP) and submit to the Audit Committee by 30 June 2021	RBAP submitted to the Audit Committee by 30 June 2021	All	1	0	0	0	0	N/A
TL2	90% of the RBAP for 2020/21 implemented by 30 June 2021 [(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 2021	All	94%	0%	44.44%	40%	44.44%	G2
TL4	Review the Communication Strategy and submit to Council for approval by 30 June 2021	Strategy reviewed and submitted by 30 June 2021	All	New key performance indicator. No comparative results available	0	0	0	0	N/A
TL5	Conduct annual customer care survey by 30 June 2021	Customer care survey conducted by 30 June 2021	All	New key performance indicator. No comparative results available	0	0	0	0	N/A
TL31	Oversee the draft annual report i.t.o. the MFMA and submit to Council by 31 January 2021	Draft report submitted to Council by 31 January 2021	All	1	0	0	0	0	N/A
TL32	Complete the annual risk assessment and submit to the Audit Committee by 30 June 2021	Completed risk assessment submitted to the Audit Committee by 30 June 2021	All	1	0	0	0	0	N/A

Table 20: To promote good governance and community participation

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SECTION 12 – ADJUSTMENT OF THE TOP LAYER SDBIP FOR 2020/21

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

The Top Layer SDBIP will be revised if needed and submitted with the Adjustments Budget to Council with the necessary motivation where KPI targets require amendment as a result of the Adjustments Budget and/or corrections as a result of the audit outcomes of 2019/20.

SECTION 13 – ANNUAL REPORT 2019/20

The draft Annual Report of the 2019/20 financial year will be tabled on or before 31 March 2020.

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. However due to the COVID-19 pandemic the President declared a national lockdown with effect from 26 March 2020. In response to the national lockdown and the impact on the financial management functions of auditees governed by the Public Financial Management Act, 1999 (Act no.1 of 1999) (PFMA) the Minister of Finance issued Government Gazette No. 43188 on 31 March 2020 that exempted municipalities and institutions from complying with the relevant deadlines contained in certain sections of the PFMA. As a result, the deadlines for submission of the Annual Financial Statements (AFS) were extended for auditees. The Minister subsequently issued Government Gazette No.43582 which exempts municipalities and municipal entities from complying with deadlines in sections 126(1) and (2), 127(1) and (2), 129(1) and 133(2) of the Local Government MFMA. A two-month extension was granted to auditees and as a result of the extension of the PFMA timelines and resourcing, AGSA resolved that the audit report submission to the accounting officer to be extended as well.

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

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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 February 2021, 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.

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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: 25.1.2021

**MAYOR OF SWELLENDAM MUNICIPALITY ACKNOWLEDGEMENT OF
RECIPT**

Name in print: N. G. van Buren

Signature: 

Date: 25-01-2021

