

# SWELLENDAM MUNICIPALITY



## MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT

**January 2023**

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

Prepared in terms of Section 72 of the Local Government Municipal Finance Management Act, (Act 56 of 2003) and the Municipal Budget and Reporting Regulations, Government Gazette 32141, 17 June 2009.

*R*

# Swellendam Municipality

## Mid-Year Budget and Performance Assessment

### Table of Contents

<b>GLOSSARY .....</b>	<b>3</b>
<b>PART 1 - IN-YEAR REPORT .....</b>	<b>5</b>
SECTION 1 - MAYOR'S REPORT .....	5
1.1 In-Year Report – Monthly Budget Statement .....	5
SECTION 2 - RESOLUTIONS .....	5
2.1 Council .....	5
SECTION 3 - EXECUTIVE SUMMARY .....	6
3.1 Overall financial position on the capital and operating budget .....	6
3.2 Revenue by source .....	7
3.3 Operating expenditure by type .....	12
3.4 Operating expenditure by municipal vote .....	14
3.5 Capital expenditure .....	15
3.6 Financial Position .....	16
3.7 Cash Flow .....	18
SECTION 4 - IN-YEAR BUDGET STATEMENT TABLES .....	19
IN-YEAR BUDGET STATEMENT TABLES .....	19
4.1 Monthly budget statement .....	19
4.1.1 Table C1: Monthly Budget Statement Summary .....	19
4.1.2 Table C2: Monthly Budget Statement - Financial Performance (standard classification) .....	20
4.1.3 Table C3: Monthly Budget Statement - Financial .....	21
4.1.4 Table C4: Monthly Budget Statement - Financial Performance (revenue and expenditure) .....	22
4.1.5 Table C5: Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification, and funding) .....	23
4.1.6 Table C6: Monthly Budget Statement – Financial Position .....	24
4.1.7 Table C7: Monthly Budget Statement - Cash Flow .....	25
<b>PART 2 - SUPPORTING DOCUMENTATION .....</b>	<b>26</b>
SECTION 5 DEBTORS' ANALYSIS .....	26
SECTION 6 CREDITORS' ANALYSIS .....	27
SECTION 7 INVESTMENT PORTFOLIO ANALYSIS .....	27
SECTION 8 ALLOCATION AND GRANT RECEIPTS AND EXPENDITURE .....	28
8.1 Supporting table SC6 – Grant receipts .....	28
8.2 Supporting table SC7 (1) – Grant expenditure .....	29
8.3 Supporting information grants .....	30
8.4 Supporting table SC7 (2) – Grant expenditure against approved rollovers .....	33
SECTION 9 CAPITAL PROGRAMME PERFORMANCE .....	34
SECTION 10 - SERVICE DELIVERY PERFORMANCE PLANNING .....	35
10.1 Legislative Overview .....	35
10.2 Creating a Culture of Performance .....	35
10.3 Link to the IDP and the Budget .....	36
10.4 Budget spending per IDP strategic objective .....	43
SECTION 11 - MID-YEAR PERFORMANCE AGAINST THE PERFORMANCE INDICATORS SET IN THE APPROVED TOP LAYER SDBIP FOR 2022/23 .....	48
SECTION 12 - ADJUSTMENT OF THE TOP LAYER SDBIP FOR 2022/23 .....	62
SECTION 13 - ANNUAL REPORT 2021/22 .....	62
LIST OF TABLES .....	64
LIST OF FIGURES .....	64



# Swellendam Municipality

## Mid-Year Budget and Performance Assessment

---

### Glossary

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

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

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

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

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

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

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

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

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

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

## **Swellendam Municipality**

### Mid-Year Budget and Performance Assessment

---

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

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

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

## **PART 1 – IN-YEAR REPORT**

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

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

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

The information in the report reflects the transactions for the period posted until 31 December 2022.

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

### **Section 2 - RESOLUTIONS**

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

It is recommended:

#### **2.1 Council**

That the council takes note of the monthly budget statement report and supporting documents for December 2022 as per the below tables:

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

# Swellendam Municipality

## Mid-Year Budget and Performance Assessment

### Section 3 - EXECUTIVE SUMMARY

Currently, all the "2021/22 audited outcome" columns reflect the amounts as per the 2021/22 audited figures. The external audit for 2021/2022 has been finalised in November 2022 and changes, where necessary, were made accordingly in the Section 71 report for December 2022.

The detail of the information below can be found in Section 4 of this report Table C2 (Summary per government finance statistics functions and sub-functions), Table C3 (Summary per municipal vote), and Table C4 (Summary by revenue source and expenditure type). The latter is used to provide the executive summary.

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

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

Description	Revenue R'000	Operating Expenditure R'000	Capital Expenditure R'000
Original budget	404 899	380 981	59 893
Adjustment budget	417 933	383 092	72 201
SDBIP planned YTD	213 480	175 585	55 336
Actual YTD	193 230	154 140	27 483
Percentage of planned SDBIP	90,51%	87,79%	49,67%
Percentage of total budget	46,23%	40,24%	38,06%

Table 1: Overall Financial Position

# Swellendam Municipality

## Mid-Year Budget and Performance Assessment

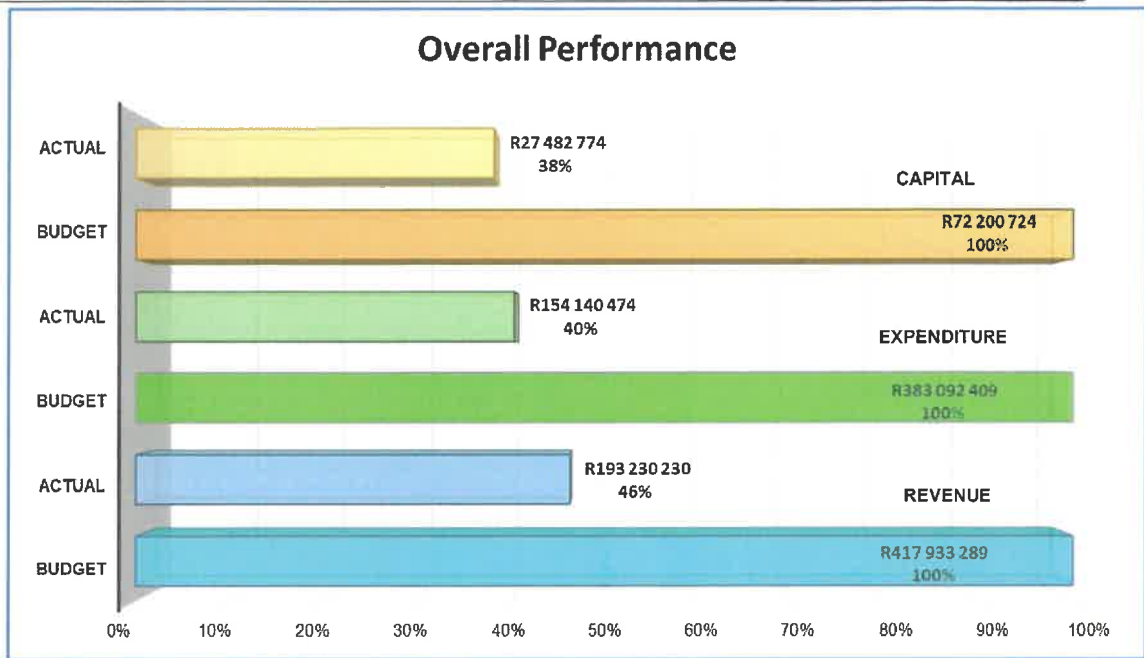


Figure 1: Overall Financial Position

### 3.2 Revenue by source

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

The total revenue excluding capital transfers and contributions for December 2022 is R30,6 million. The year-to-date revenue is R169,3 million.

Refer to table C4 for more detail.

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



# Swellendam Municipality

## Mid-Year Budget and Performance Assessment



Figure 2: Property rates

The property rates are levied every month, except for state departments which are levied yearly in July. The amount raised as reflected for the actual year to date represents 52,4% of the budget amount.

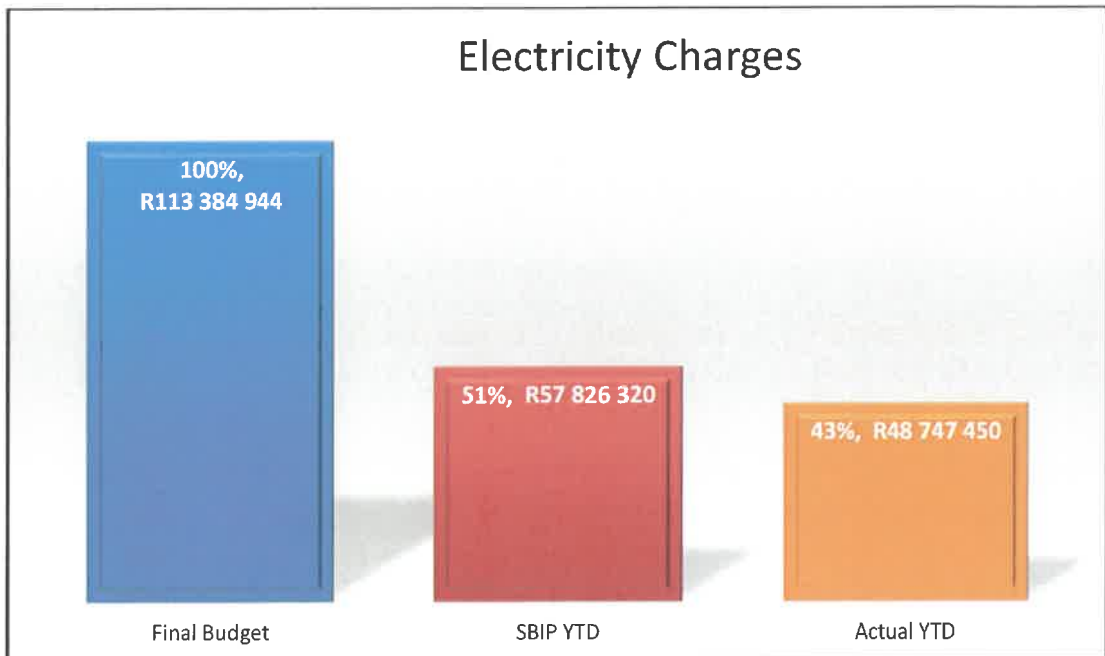


Figure 3: Figure 2 – Electricity service charges

The electricity amount raised as reflected for the actual year to date represents 42,9% of the budget amount. The spending is lower than expected due to households saving on electricity usage and due to load-shedding. Additionally, the prepaid electricity journal of +-R3,2 million was omitted in December 2022 which will be corrected in January 2023. An





# Swellendam Municipality

## Mid-Year Budget and Performance Assessment

adjustment of the budget will be made on the February adjustment budget.

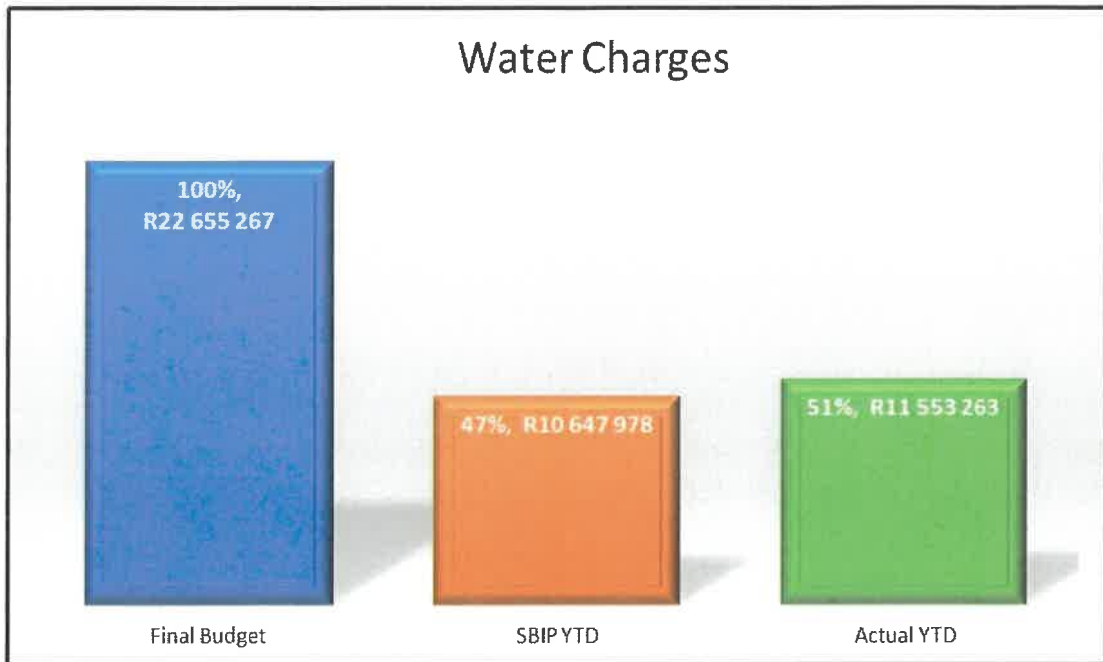


Figure 4: Figure 3 – Water service charges

The water amount raised as reflected for the actual year to date represents 50,9% of the budget amount.

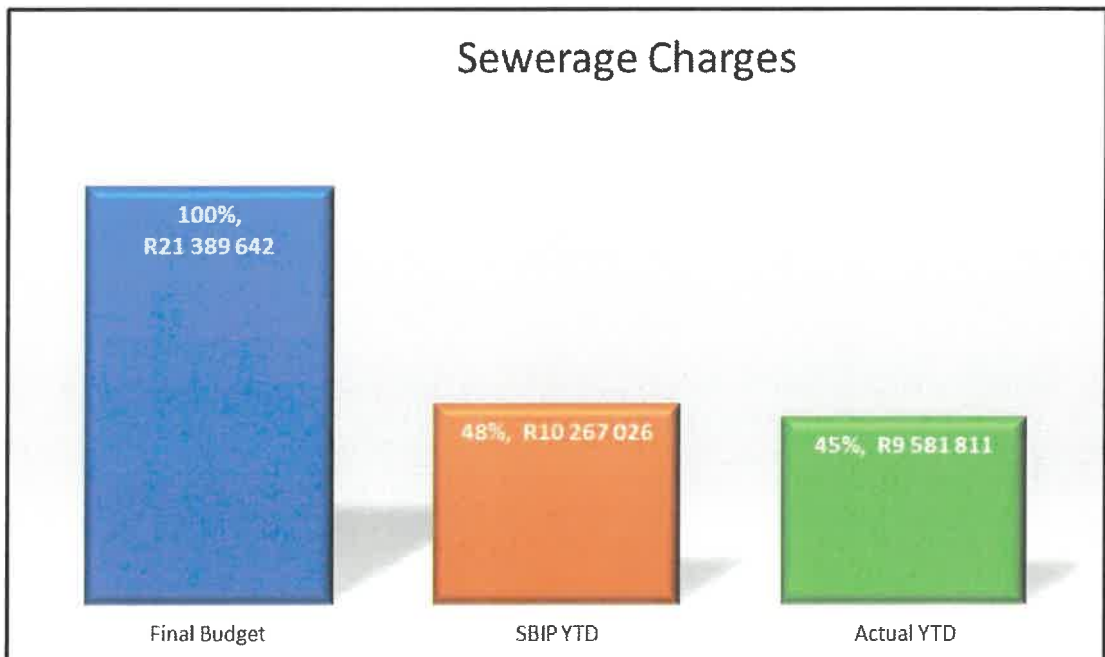


Figure 5: Figure 4 – Sanitation service charges

The sanitation amount raised as reflected for the actual year to date represents 44,8% of the budget amount. The sanitation levies are a very

## Swellendam Municipality

### Mid-Year Budget and Performance Assessment

stable stream of revenue. An adjustment of the budget will be made on the February adjustment budget.

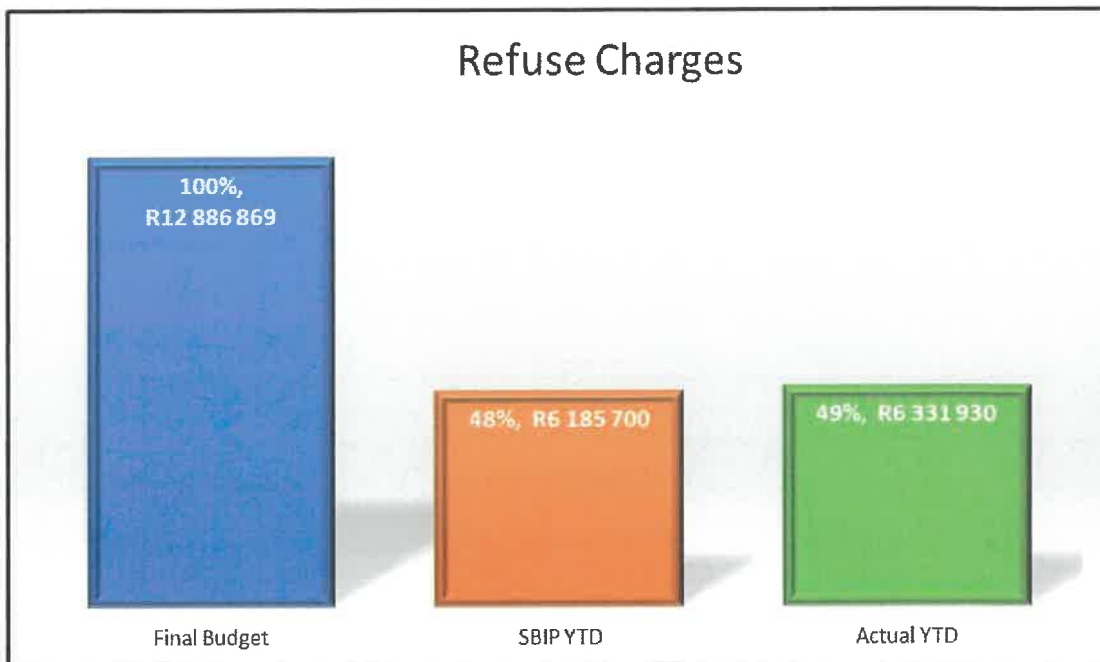


Figure 6: Figure 5 – Refuse removal service charges

The refuse amount raised as reflected for the actual year to date represents 49,1% of the budget amount. The refuse removal levies are also a very stable stream of revenue.

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

#### Interest earned – external investments

The budget amount for interest earned – external investments is R4,9 million, whilst the year-to-date budget based on history is R2,7 million, whilst the year-to-date actual revenue is R3,0 million. This represents 61,5% of the budget amount. The reason for this adverse variance from the year-to-date budget is due to a better return on investments than expected.

#### Interest earned – outstanding debtors

The budget amount for interest earned – outstanding debtors is R3,5 million, whilst the year-to-date budget based on history is R1,9 million, whilst the year-to-date actual revenue is R1,1 million. This represents 30,8% of the budget amount. An adjustment of the budget will be made on the February adjustment budget.

## **Swellendam Municipality**

### Mid-Year Budget and Performance Assessment

---

#### Fines, penalties and forfeits

The budget amount for fines, penalties, and forfeits is R51,1 million, whilst the year-to-date budget based on history is R25,6 million, whilst the year-to-date actual revenue is R12,8 million. This represents 25,1% of the budget amount. The reason for this adverse variance from the year-to-date budget is that the fines iGRAP1 provision fines journal of +-R12,7 million was omitted in December 2022 which will be corrected in January 2023. Fines, penalties and forfeits will be updated and will be in line at the end of the financial year.

#### Licences and permits

The budget amount for licences and permits is R1,4 million, whilst the year-to-date budget based on history is R0,8 million, whilst the year-to-date actual revenue is R0,7 million. This represents 48,1% of the budget amount. The reason for this adverse variance from the year-to-date budget is since the actual revenue to date was less than the estimated budget to date and will come in line during the financial year with the total budget.

#### Agency Services

The budget amount for agency services is R2,9 million, whilst the year-to-date budget based on history is R1,1 million, whilst the year-to-date actual revenue is R1,4 million. This represents 47,6% of the budget amount. The reason for this adverse variance from the year-to-date budget is since the actual revenue to date was more than the estimated budget to date and will come in line during the financial year with the total budget.

#### Transfers and subsidies

The budget amount for transfers and subsidies is R60,1 million, whilst the year-to-date budget based on history is R31,5 million, whilst the year-to-date actual revenue is R37,7 million. This represents 62,7% of the budget amount. The reason for this adverse variance from the year-to-date budget is since the actual revenue to date was more than the estimated budget to date and will come in line during the financial year with the total budget.

#### Gains

The budget amount for gains is R12,5 million, whilst the year-to-date budget based on history is R3,3 million, whilst the year-to-date actual revenue is R7,5 million. This represents 59,8% of the budget amount. The reason for this adverse variance is mainly because the actual gain received for the sale of land to date was more than what was expected. An adjustment to the budget will be made on the February adjustment budget in gains received from the sale of land.

# Swellendam Municipality

## Mid-Year Budget and Performance Assessment

### 3.3 Operating expenditure by type

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

The total actual expenditure amounts to R154,1 million, while the monthly actual expenditure for December 2022 amounts to R35,2 million. The total budget is R383,1 million and the year-to-date budget is R175,6 million which represents an underspending of 12% for the year-to-date.

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

The total actual expenditure amounts to R154,1 million, while the monthly actual expenditure for December 2022 amounts to R35,2 million. The total budget is R383,1 million and the year-to-date budget is R175,6 million which represents an underspending of 12% for the year-to-date. The breakdown is as follows:

Description	Adjustment Budget	Monthly actual	YearTD actual	% Spend
Employee related costs	R 132 065 190.00	R 13 507 825.22	R 56 162 946.90	43%
Remuneration of councillors	R 5 832 943.00	R 487 277.88	R 2 981 002.18	51%
Debt impairment	R 43 937 510.00	R 1 829.50	R 9 886 717.93	23%
Depreciation & asset impairment	R 14 931 665.00	R 3 732 916.25	R 7 465 832.50	50%
Finance charges	R 6 525 225.00	R 221 380.77	R 1 431 914.04	22%
Bulk purchases	R 91 211 341.00	R 6 116 707.02	R 37 955 760.21	42%
Other materials	R 15 549 136.00	R 660 591.64	R 7 868 024.23	51%
Contracted services	R 41 529 374.00	R 6 906 084.08	R 16 592 596.41	40%
Transfers and subsidies	R 1 294 250.00	R -	R 159 200.00	12%
Other expenditure	R 29 694 460.00	R 3 530 786.76	R 13 636 479.65	46%
Losses	R 521 315.00	R -	R -	0%
<b>Total</b>	<b>R 383 092 409.00</b>	<b>R 35 165 399.12</b>	<b>R 154 140 474.05</b>	<b>40%</b>

Table 2: Expenditure Management



# Swellendam Municipality

## Mid-Year Budget and Performance Assessment

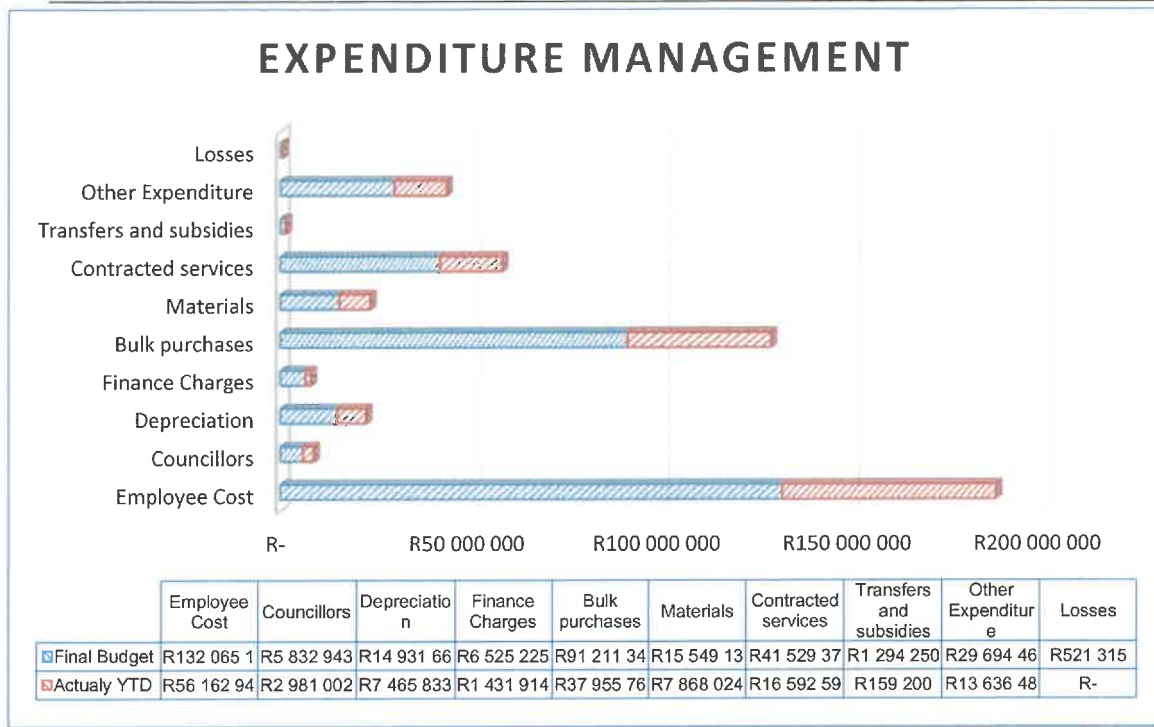


Figure 7: Figure 6 – Expenditure Management

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

### **Employee related costs**

The budget for employee-related costs is R132,1 million, while the year-to-date budget based on history is R64,9 million of which R56,2 million has been expended and represents 42,5% of expenditure that has occurred to date. The adverse variance is due to vacant posts as well as other transactions which will be finalised during annual year-end processes.

### **Debt Impairment**

The budget for debt impairment is R43,9 million, while the year-to-date budget based on history is R19,7 million of which R9,9 million has been expended and represents 22,5% of the budget amount. It is uncertain whether the debt will be written off at this stage; this decision will be made by the council during the year. The provision for the bad debt journal will be finalised during the compilation of the 2022/23 financial statements and the year-end processes.

### **Finance charges**

The budget for finance charges is R6,5 million, while the year-to-date budget based on history is R1,6 million of which R1,4 million has been expended and



## **Swellendam Municipality**

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

represents 21,9% of the budget amount. The variance is due to finance charges only occurring on specific due dates and the repayment of external loans budgeted for the 2022/2023 financial year did commence only partially during the financial year.

#### **Bulk purchases**

The budget for bulk purchases is R91,2 million, while the year-to-date budget based on history is R42,1 million of which R37,9 million has been expended and represents 41,6% of the budget amount. Certain bulk purchases for electricity for November were only processed during December 2022. Material variances in the future will depend on the Eskom reading dates and billed dates.

#### **Contracted Services**

The budget for contracted services is R41,5 million, while the year-to-date budget based on history is R15,1 million of which R16,6 million has been expended and represents 39,9% of the budget amount. Expenditure will come in line during the financial year.

#### **Transfers and subsidies**

The budget for transfers and subsidies is R1,3 million, while the year-to-date budget based on history is R0,4 million of which R0,1 million has been expended and represents 12,3% of the budget amount. Expenditure will come in line during the financial year. Furthermore, certain transfers and subsidies only occur on specific due dates.

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

#### **Municipal Manager**

The budget for Municipal Manager is R10,3 million of which R2,6 million has been expended and represents 24,9% of the budget amount.

#### **Corporate services**

The budget for Corporate Services is R46,2 million of which R15,4 million has been expended and represents 33,2% of the budget amount.

#### **Financial services**

The budget for Financial Services is R38,4 million of which R18,4 million has been expended and represents 47,9% of the budget amount.

# Swellendam Municipality

## Mid-Year Budget and Performance Assessment

### Engineers services

The budget for Engineers Services is R178,1 million of which R78,1 million has been expended and represents 43,8% of the budget amount.

### Community services

The budget for Community Services is R110,1 million of which R39,8 million has been expended and represents 36,2% of the budget amount.

### 3.5 Capital expenditure

The budget amount for capital expenditure is R72,2 million of which R27,5 million has been expended to date. This represents 38,1% of the budgeted amount.

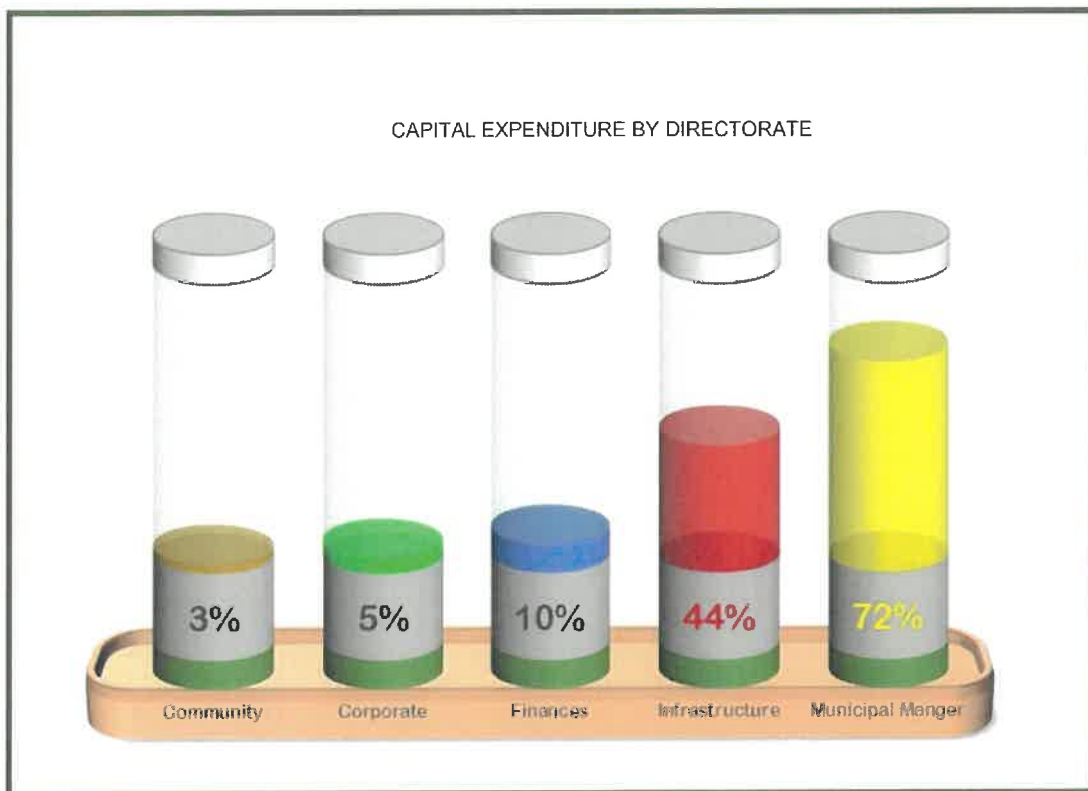


Figure 8: Figure 7 – Capital Expenditure by Directorate

We have capital commitments that amount up to R4 022 325,47 on 31 December 2022. Measures were implemented to ensure that the capital budget for 2022/2023 will be spent.

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



# Swellendam Municipality

## Mid-Year Budget and Performance Assessment

### 3.6 Financial Position

The breakdown of the financial position can be seen below:

#### 3.6.1 Current Assets and Liabilities

##### Cash

The actual total cash available as at 31 December 2022 amounts to R76,5 million.

##### Trade and other payables

The trade and other payables amount to R40,4 million.

Breakdown	Prior year Balances	Year to date Balances
Payments received in advance	1 861 602.93	1 733 502.90
Salary control	-	-32 646.90
Trade payables	50 172 385.35	5 665 956.60
Un-identified deposits	-	181 977.64
Other payables	6 895 962.00	6 251 617.35
Unspent conditional grants	15 350 337.26	26 646 275.04
<b>Total</b>	<b>74 280 287.54</b>	<b>40 446 682.63</b>

Table 3: Trade and other payables

##### Payments received in advance

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

##### Salary control

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

##### Trade Payables

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

##### Un-identified deposits

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



# Swellendam Municipality

## Mid-Year Budget and Performance Assessment

### Other payables

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

### Unspent conditional grants

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

### 3.6.2 Non-Current Assets and Liabilities

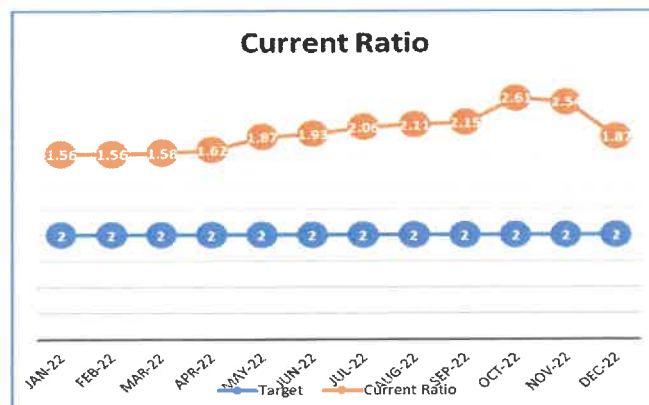
The value of non-current liabilities increased in the current financial period mainly due to an additional loan of R4,2 million. This together with year-end journals which will be processed will ensure that the correct amounts are reflected on the Statement of Financial Position at year-end.

### 3.6.3 Financial Ratios

#### Liquidity ratio

This measure estimates whether the municipality can pay debts due within one year from assets that it expects to turn into cash within that year. A ratio of less than one is often a cause for concern, particularly if it persists for any length of time. The target which should always be aimed for is a ratio of 2:1. The ratio is currently 1,87:1, which is good. The municipality will be able to overcome its short-term debt.

Current ratio	
Total current assets	Total current liabilities
115 025 185	61 507 263
1.87	



# Swellendam Municipality

## Mid-Year Budget and Performance Assessment

Figure 9: Current ratio

### Gearing ratio

Gearing measures are the proportion of assets invested in the municipality that is financed by borrowing. The higher the level of borrowing the higher is the risk to the municipality, since the payment of interest and repayment of debts are not "optional" in the same way as dividends. If the financial leverage ratio of a company is higher than 100%, it indicates financial weakness. The municipality is in a good position as can be seen by the low 5%, but the municipality must ensure in the future that borrowing should be limited to revenue-generated assets only.

Gearing ratio	
Borrowing	Net Assets
21 847 692	464 352 926
5%	

### Payment ratio of debtors

The payment ratio of debtors is an indication of how efficient the municipality is at collecting its debtors. Debtors are paid within 30 days, thus receipts received in December 2022 were billed in November 2022. For December 2022, the payment ratio of receipts was 97,11%. The year-to-date payment ratio is 97,46%. The municipality is in a good position as can be seen by the high payment ratio. The municipality has various debtor controls in place and always strives for a 100% payment ratio, to increase the cash flow.

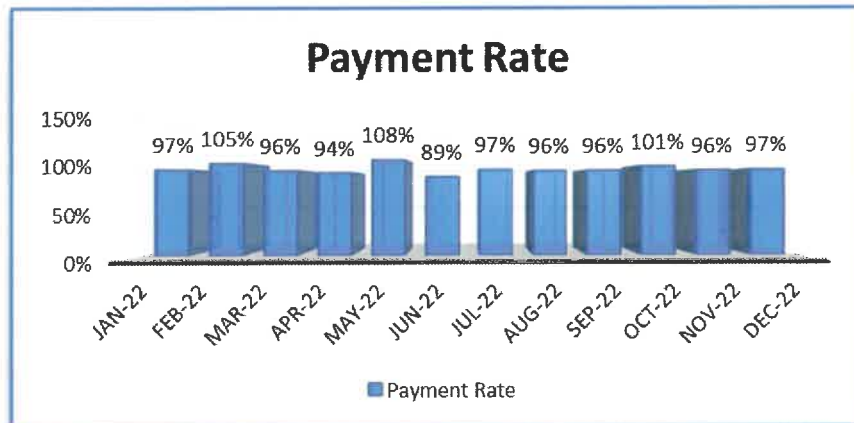


Figure 10: Payment rate

### 3.7 Cash Flow

The detail of this section can be found in Section 4 of this report Table C7 (Financial Position). The balance at the end of the period for the Cash Flow Statement amounts to R81,5 million.



# Swellendam Municipality

## Mid-Year Budget and Performance Assessment

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

#### IN-YEAR BUDGET STATEMENT TABLES

#### 4.1 Monthly budget statement

##### 4.1.1 Table C1: Monthly Budget Statement Summary

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

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

Description	2021/22	Budget Year 2022/23							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	45 860	50 336	50 336	3 829	26 387	28 188	(1 801)	-6%	50 336
Service charges	153 563	170 317	170 317	10 044	76 214	84 927	(8 713)	-10%	170 317
Investment revenue	4 294	4 960	4 960	518	3 049	2 679	370	14%	4 960
Transfers and subsidies	63 575	57 756	60 145	15 099	37 736	31 453	6 283	20%	60 145
Other own revenue	59 302	75 764	75 764	1 128	25 917	35 360	(9 444)	-27%	75 764
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>326 594</b>	<b>359 133</b>	<b>361 522</b>	<b>30 616</b>	<b>169 303</b>	<b>182 607</b>	<b>(13 304)</b>	<b>-7%</b>	<b>361 522</b>
Employee costs	113 898	132 080	132 065	13 508	56 163	64 991	(8 828)	-14%	132 065
Remuneration of Councillors	5 616	5 833	5 833	487	2 981	2 916	65	2%	5 833
Depreciation & asset impairment	14 398	14 932	14 932	3 733	7 466	7 466	0	0%	14 932
Finance charges	4 547	6 525	6 525	221	1 432	1 617	(185)	-11%	6 525
Inventory consumed and bulk purchases	93 480	106 805	106 760	6 777	45 824	50 237	(4 413)	-9%	106 760
Transfers and subsidies	446	1 294	1 294	-	159	453	(294)	-65%	1 294
Other expenditure	92 330	113 511	115 683	10 439	40 116	47 905	(7 789)	-16%	115 683
<b>Total Expenditure</b>	<b>324 716</b>	<b>380 981</b>	<b>383 092</b>	<b>35 165</b>	<b>154 140</b>	<b>175 585</b>	<b>(21 445)</b>	<b>-12%</b>	<b>383 092</b>
<b>Surplus/(Deficit)</b>	<b>1 878</b>	<b>(21 847)</b>	<b>(21 570)</b>	<b>(4 550)</b>	<b>15 163</b>	<b>7 022</b>	<b>8 141</b>	<b>116%</b>	<b>(21 570)</b>
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	81 647	45 766	56 411	3 444	23 927	30 873	(6 946)	-22%	56 411
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) & Transfers and subsidies - capital (in-kind - all)	615	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>84 140</b>	<b>23 918</b>	<b>34 841</b>	<b>(1 105)</b>	<b>39 090</b>	<b>37 894</b>	<b>1 195</b>	<b>3%</b>	<b>34 841</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>84 140</b>	<b>23 918</b>	<b>34 841</b>	<b>(1 105)</b>	<b>39 090</b>	<b>37 894</b>	<b>1 195</b>	<b>3%</b>	<b>34 841</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>95 095</b>	<b>59 893</b>	<b>72 201</b>	<b>6 420</b>	<b>27 483</b>	<b>55 336</b>	<b>(27 853)</b>	<b>-50%</b>	<b>72 201</b>
Capital transfers recognised	81 659	45 766	56 411	3 444	23 927	45 603	(21 676)	-48%	56 411
Borrowing	-	9 150	9 206	2 770	3 066	5 350	(2 285)	-43%	9 206
Internally generated funds	13 436	4 978	6 584	205	490	4 383	(3 893)	-89%	6 584
<b>Total sources of capital funds</b>	<b>95 095</b>	<b>59 893</b>	<b>72 201</b>	<b>6 420</b>	<b>27 483</b>	<b>55 336</b>	<b>(27 853)</b>	<b>-50%</b>	<b>72 201</b>
<b>Financial position</b>									
Total current assets	150 943	86 660	88 315		115 025				88 315
Total non current assets	473 404	521 555	542 774		517 234				542 774
Total current liabilities	94 705	57 107	58 775		61 507				58 775
Total non current liabilities	104 379	118 725	118 581		106 399				118 581
Community wealth/Equity	425 263	432 383	453 733		464 353				453 733
<b>Cash flows</b>									
Net cash from (used) operating	98 133	45 602	42 717	(41 247)	50 688	21 358	(29 330)	-137%	42 717
Net cash from (used) investing	(91 836)	(53 654)	(65 962)	(7 266)	(25 383)	(32 981)	(7 598)	23%	(65 962)
Net cash from (used) financing	(2 787)	5 678	5 678	(420)	(1 263)	2 839	4 102	144%	5 678
<b>Cash/cash equivalents at the month/year end</b>	<b>113 324</b>	<b>56 238</b>	<b>55 521</b>	<b>-</b>	<b>81 473</b>	<b>64 305</b>	<b>(17 168)</b>	<b>-27%</b>	<b>55 521</b>
<b>Debtors &amp; creditors analysis</b>									
	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
<b>Debtors Age Analysis</b>									
Total By Income Source	18 466	1 093	919	677	611	534	3 148	14 691	40 140
<b>Creditors Age Analysis</b>									
Total Creditors	547	44	-	1	-	-	-	-	592



# Swellendam Municipality

## Mid-Year Budget and Performance Assessment

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

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

Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	<b>1</b>									
<b>Revenue - Functional</b>										
<i>Governance and administration</i>		89 438	89 381	90 977	17 511	57 088	46 733	10 355	22%	90 977
Executive and council		19 836	27 314	28 297	12 599	24 595	11 816	12 778	108%	28 297
Finance and administration		69 602	62 067	62 679	4 912	32 493	34 917	(2 424)	-7%	62 679
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		116 574	98 678	106 653	1 145	34 879	54 772	(19 893)	-36%	106 653
Community and social services		18 209	7 123	7 776	860	3 462	4 251	(789)	-19%	7 776
Sport and recreation		1 877	1 508	1 508	81	397	840	(442)	-53%	1 508
Public safety		48 859	55 187	55 187	205	14 769	27 382	(12 613)	-46%	55 187
Housing		47 630	34 860	42 182	-	16 250	22 298	(6 048)	-27%	42 182
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		2 019	8 474	10 392	475	4 746	6 511	(1 765)	-27%	10 392
Planning and development		1 883	1 311	3 228	517	2 003	2 678	(675)	-25%	3 228
Road transport		136	7 163	7 163	(42)	2 743	3 833	(1 090)	-28%	7 163
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		200 824	208 366	209 912	14 929	96 518	105 464	(8 946)	-8%	209 912
Energy sources		116 925	115 904	115 904	5 195	50 113	59 175	(9 062)	-15%	115 904
Water management		41 214	45 846	47 391	6 214	24 848	23 380	1 468	6%	47 391
Waste water management		26 186	28 420	28 420	2 281	13 772	13 943	(171)	-1%	28 420
Waste management		16 498	18 196	18 196	1 238	7 784	8 965	(1 181)	-13%	18 196
<i>Other</i>	<b>4</b>	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Functional</b>	<b>2</b>	<b>408 856</b>	<b>404 899</b>	<b>417 933</b>	<b>34 060</b>	<b>193 230</b>	<b>213 480</b>	<b>(20 250)</b>	<b>-9%</b>	<b>417 933</b>
<b>Expenditure - Functional</b>										
<i>Governance and administration</i>		83 768	100 908	102 073	9 898	41 393	44 295	(2 902)	-7%	102 073
Executive and council		24 710	30 881	31 132	1 856	8 904	11 249	(2 345)	-21%	31 132
Finance and administration		56 913	67 440	68 353	8 033	32 091	31 722	369	1%	68 353
Internal audit		2 144	2 588	2 588	9	397	1 324	(927)	-70%	2 588
<i>Community and public safety</i>		67 681	79 986	80 515	4 306	28 347	39 939	(11 592)	-29%	80 515
Community and social services		8 523	9 863	10 016	1 396	4 378	4 796	(417)	-9%	10 016
Sport and recreation		10 897	11 770	11 770	1 446	5 875	6 110	(235)	-4%	11 770
Public safety		36 912	50 587	50 587	1 170	14 612	25 480	(10 868)	-43%	50 587
Housing		11 350	7 766	8 142	293	3 481	3 553	(72)	-2%	8 142
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		23 883	30 894	31 176	7 657	16 290	14 607	1 683	12%	31 176
Planning and development		5 144	7 533	7 533	744	3 153	3 759	(606)	-16%	7 533
Road transport		18 600	22 436	22 816	6 712	12 842	10 524	2 318	22%	22 816
Environmental protection		139	924	827	200	294	323	(29)	-9%	827
<i>Trading services</i>		148 593	167 846	167 981	13 305	68 008	76 219	(8 211)	-11%	167 981
Energy sources		99 131	109 476	109 476	7 581	44 411	49 927	(5 516)	-11%	109 476
Water management		15 523	23 983	23 846	1 977	11 111	11 575	(465)	-4%	23 846
Waste water management		17 429	13 649	13 614	1 602	5 239	6 471	(1 232)	-19%	13 614
Waste management		16 510	20 737	21 045	2 145	7 247	8 245	(998)	-12%	21 045
<i>Other</i>		791	1 347	1 347	-	103	525	(422)	-80%	1 347
<b>Total Expenditure - Functional</b>	<b>3</b>	<b>324 716</b>	<b>380 981</b>	<b>383 092</b>	<b>35 165</b>	<b>154 140</b>	<b>175 585</b>	<b>(21 445)</b>	<b>-12%</b>	<b>383 092</b>
<b>Surplus/ (Deficit) for the year</b>		<b>84 140</b>	<b>23 918</b>	<b>34 841</b>	<b>(1 105)</b>	<b>39 090</b>	<b>37 894</b>	<b>1 195</b>	<b>3%</b>	<b>34 841</b>

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



# Swellendam Municipality

## Mid-Year Budget and Performance Assessment

### 4.1.3 Table C3: Monthly Budget Statement - Financial

The budget is approved by the council on the municipal vote level. The municipal votes reflect the organisational structure of the municipality.

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

Vote Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>Revenue by Vote</b>	1									
Vote 1 - MUNICIPAL MANAGER		817	-	2 901	745	2 059	2 415	(356)	-14.7%	2 901
Vote 2 - CORPORATE SERVICES		21 555	30 550	30 912	12 741	25 910	13 268	12 641	95.3%	30 912
Vote 3 - FINANCE SERVICES		54 987	59 909	60 159	4 535	30 994	33 605	(2 611)	-7.8%	60 159
Vote 4 - ENGINEERS SERVICE		198 410	197 443	198 989	13 654	91 568	100 396	(8 828)	-8.8%	198 989
Vote 5 - COMMUNITY SERVICES		82 748	60 516	68 491	2 144	27 577	35 688	(8 111)	-22.7%	68 491
Vote 6 - COMMUNITY SERVICES CONTINUED		50 339	56 482	56 482	242	15 123	28 107	(12 985)	-46.2%	56 482
<b>Total Revenue by Vote</b>	2	<b>408 856</b>	<b>404 899</b>	<b>417 933</b>	<b>34 060</b>	<b>193 230</b>	<b>213 480</b>	<b>(20 250)</b>	<b>-9.5%</b>	<b>417 933</b>
<b>Expenditure by Vote</b>	1									
Vote 1 - MUNICIPAL MANAGER		10 244	10 055	10 305	901	2 572	4 882	(2 310)	-47.3%	10 305
Vote 2 - CORPORATE SERVICES		37 653	45 884	46 246	3 188	15 357	18 268	(2 910)	-15.9%	46 246
Vote 3 - FINANCE SERVICES		29 102	38 109	38 359	5 076	18 357	17 668	689	3.9%	38 359
Vote 4 - ENGINEERS SERVICE		155 306	177 735	178 115	18 894	78 062	82 844	(4 782)	-5.8%	178 115
Vote 5 - COMMUNITY SERVICES		54 396	59 521	60 390	6 119	25 712	27 079	(1 367)	-5.0%	60 390
Vote 6 - COMMUNITY SERVICES CONTINUED		38 014	49 677	49 677	988	14 079	24 844	(10 765)	-43.3%	49 677
<b>Total Expenditure by Vote</b>	2	<b>324 716</b>	<b>380 981</b>	<b>383 092</b>	<b>35 165</b>	<b>154 140</b>	<b>175 585</b>	<b>(21 445)</b>	<b>-12.2%</b>	<b>383 092</b>
<b>Surplus/ (Deficit) for the year</b>	2	<b>84 140</b>	<b>23 918</b>	<b>34 841</b>	<b>(1 105)</b>	<b>39 090</b>	<b>37 894</b>	<b>1 195</b>	<b>3.2%</b>	<b>34 841</b>

# Swellendam Municipality

## Mid-Year Budget and Performance Assessment

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

This table reflects the operating budget and actual figures of the Financial Performance. The table informs the actual performance on the revenue by source and the expenditure by type against the approved annual budget.

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

Description	Ref	2021/22		Budget Year 2022/23						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>Revenue By Source</b>										
Property rates		45 860	50 336	50 336	3 829	26 387	28 188	(1 801)	-6%	50 336
Service charges - electricity revenue		101 276	113 385	113 385	5 035	48 747	57 826	(9 079)	-18%	113 385
Service charges - water revenue		20 929	22 655	22 655	2 253	11 553	10 648	905	9%	22 655
Service charges - sanitation revenue		19 324	21 390	21 390	1 692	9 582	10 267	(685)	-7%	21 390
Service charges - refuse revenue		12 032	12 887	12 887	1 065	6 332	6 186	146	2%	12 887
Rental of facilities and equipment		804	746	746	47	459	440	19	4%	746
Interest earned - external investments		4 294	4 960	4 960	518	3 049	2 679	370	14%	4 960
Interest earned - outstanding debtors		2 287	3 502	3 502	138	1 080	1 996	(916)	-46%	3 502
Dividends received		2	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		45 279	51 109	51 109	1	12 818	25 554	(12 736)	-50%	51 109
Licences and permits		1 286	1 388	1 388	68	668	763	(95)	-13%	1 388
Agency services		2 606	2 866	2 866	135	1 363	1 146	217	19%	2 866
Transfers and subsidies		63 575	57 756	60 145	15 099	37 736	31 453	6 283	20%	60 145
Other revenue		3 774	3 697	3 697	297	2 078	2 144	(66)	-3%	3 697
Gains		3 264	12 457	12 457	439	7 451	3 316	4 135	125%	12 457
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>326 594</b>	<b>359 133</b>	<b>361 522</b>	<b>30 616</b>	<b>169 303</b>	<b>182 607</b>	<b>(13 304)</b>	<b>-7%</b>	<b>361 522</b>
<b>Expenditure By Type</b>										
Employee related costs		113 898	132 080	132 065	13 508	56 163	64 991	(8 828)	-14%	132 065
Remuneration of councillors		5 616	5 833	5 833	487	2 981	2 916	65	2%	5 833
Debt impairment		33 048	43 938	43 938	2	9 987	19 748	(9 861)	-50%	43 938
Depreciation & asset impairment		14 398	14 932	14 932	3 733	7 466	7 466	0	0%	14 932
Finance charges		4 547	6 525	6 525	221	1 432	1 617	(185)	-11%	6 525
Bulk purchases - electricity		82 613	91 211	91 211	6 117	37 956	42 053	(4 097)	-10%	91 211
Inventory consumed		10 867	15 594	15 549	661	7 868	8 184	(316)	-4%	15 549
Contracted services		31 090	40 281	41 529	6 906	16 593	15 131	1 461	10%	41 529
Transfers and subsidies		446	1 294	1 294	-	159	453	(294)	-65%	1 294
Other expenditure		27 101	28 772	29 694	3 531	13 636	13 026	611	5%	29 694
Losses		1 091	521	521	-	-	-	-	-	521
<b>Total Expenditure</b>		<b>324 716</b>	<b>380 981</b>	<b>383 092</b>	<b>35 165</b>	<b>154 140</b>	<b>175 585</b>	<b>(21 445)</b>	<b>-12%</b>	<b>383 092</b>
<b>Surplus/(Deficit)</b>										
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		81 647	45 766	56 411	3 444	23 927	30 873	(6 946)	(0)	56 411
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		615	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>84 140</b>	<b>23 918</b>	<b>34 841</b>	<b>(1 105)</b>	<b>39 090</b>	<b>37 894</b>			<b>34 841</b>
Taxation										
<b>Surplus/(Deficit) after taxation</b>		<b>84 140</b>	<b>23 918</b>	<b>34 841</b>	<b>(1 105)</b>	<b>39 090</b>	<b>37 894</b>			<b>34 841</b>
Attributable to minorities										
<b>Surplus/(Deficit) attributable to municipality</b>		<b>84 140</b>	<b>23 918</b>	<b>34 841</b>	<b>(1 105)</b>	<b>39 090</b>	<b>37 894</b>			<b>34 841</b>
Share of surplus/ (deficit) of associate										
<b>Surplus/ (Deficit) for the year</b>		<b>84 140</b>	<b>23 918</b>	<b>34 841</b>	<b>(1 105)</b>	<b>39 090</b>	<b>37 894</b>			<b>34 841</b>



# Swellendam Municipality

## Mid-Year Budget and Performance Assessment

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

WC034 Swellendam - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M06  
December

Vote Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	<b>1</b>									
<b>Multi-Year expenditure appropriation</b>	<b>2</b>									
Vote 1 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
Vote 2 - CORPORATE SERVICES		-	-	-	-	-	-	-	-	-
Vote 3 - FINANCE SERVICES		-	-	-	-	-	-	-	-	-
Vote 4 - ENGINEERS SERVICE		-	17 544	18 888	3 146	8 787	12 524	(3 737)	-30%	18 888
Vote 5 - COMMUNITY SERVICES		-	-	-	-	-	-	-	-	-
Vote 6 - COMMUNITY SERVICES CONTINUED		-	-	-	-	-	-	-	-	-
<b>Total Capital Multi-year expenditure</b>	<b>4,7</b>	-	<b>17 544</b>	<b>18 888</b>	<b>3 146</b>	<b>8 787</b>	<b>12 524</b>	<b>(3 737)</b>	<b>-30%</b>	<b>18 888</b>
<b>Single Year expenditure appropriation</b>	<b>2</b>									
Vote 1 - MUNICIPAL MANAGER		328	50	1 968	438	1 426	529	897	169%	1 968
Vote 2 - CORPORATE SERVICES		190	265	265	-	13	265	(252)	-95%	265
Vote 3 - FINANCE SERVICES		1 280	1 595	1 595	61	152	205	(53)	-26%	1 595
Vote 4 - ENGINEERS SERVICE		80 114	35 803	39 828	2 718	16 822	35 168	(18 346)	-52%	39 828
Vote 5 - COMMUNITY SERVICES		11 997	2 930	7 951	7	32	6 145	(6 113)	-99%	7 951
Vote 6 - COMMUNITY SERVICES CONTINUED		1 186	1 706	1 706	49	250	500	(250)	-50%	1 706
<b>Total Capital single-year expenditure</b>	<b>4</b>	<b>95 095</b>	<b>42 349</b>	<b>53 312</b>	<b>3 273</b>	<b>18 695</b>	<b>42 812</b>	<b>(24 117)</b>	<b>-56%</b>	<b>53 312</b>
<b>Total Capital Expenditure</b>		<b>95 095</b>	<b>59 893</b>	<b>72 201</b>	<b>6 420</b>	<b>27 483</b>	<b>55 336</b>	<b>(27 853)</b>	<b>-50%</b>	<b>72 201</b>
<b>Capital Expenditure - Functional Classification</b>										
<b>Governance and administration</b>		<b>1 830</b>	<b>1 907</b>	<b>1 907</b>	<b>61</b>	<b>165</b>	<b>517</b>	<b>(352)</b>	<b>-68%</b>	<b>1 907</b>
Executive and council		315	-	-	-	-	-	-	-	-
Finance and administration		1 515	1 907	1 907	61	165	517	(352)	-68%	1 907
Internal audit		-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		<b>12 587</b>	<b>3 116</b>	<b>7 999</b>	<b>56</b>	<b>282</b>	<b>6 508</b>	<b>(6 226)</b>	<b>-96%</b>	<b>7 999</b>
Community and social services		11 376	120	558	19	25	458	(432)	-94%	558
Sport and recreation		780	2 546	2 546	37	256	1 604	(1 348)	-84%	2 546
Public safety		406	450	450	-	-	-	-	-	450
Housing		11	-	4 446	-	-	4 446	(4 446)	-100%	4 446
Health		13	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		<b>34 569</b>	<b>27 506</b>	<b>31 212</b>	<b>4 323</b>	<b>13 324</b>	<b>27 281</b>	<b>(13 957)</b>	<b>-51%</b>	<b>31 212</b>
Planning and development		25	3	1 921	438	1 426	482	944	196%	1 921
Road transport		34 544	27 503	29 291	3 886	11 897	26 798	(14 901)	-56%	29 291
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		<b>46 109</b>	<b>27 364</b>	<b>31 082</b>	<b>1 979</b>	<b>13 713</b>	<b>21 031</b>	<b>(7 318)</b>	<b>-35%</b>	<b>31 082</b>
Energy sources		9 381	-	-	-	-	-	-	-	-
Water management		26 400	14 607	18 071	1 861	9 285	11 374	(2 089)	-18%	18 071
Waste water management		9 718	11 237	11 354	118	4 427	9 520	(5 093)	-53%	11 354
Waste management		610	1 520	1 657	-	-	137	(137)	-100%	1 657
Other		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Functional Classification</b>	<b>3</b>	<b>95 095</b>	<b>59 893</b>	<b>72 201</b>	<b>6 420</b>	<b>27 483</b>	<b>55 336</b>	<b>(27 853)</b>	<b>-50%</b>	<b>72 201</b>
<b>Funded by:</b>										
National Government		31 039	16 341	17 685	3 007	8 551	10 815	(2 264)	-21%	17 685
Provincial Government		50 620	29 425	38 726	438	15 376	34 788	(19 412)	-56%	38 726
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private		-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>		<b>81 659</b>	<b>45 766</b>	<b>56 411</b>	<b>3 444</b>	<b>23 927</b>	<b>45 603</b>	<b>(21 676)</b>	<b>-48%</b>	<b>56 411</b>
<b>Borrowing</b>	<b>6</b>	-	9 150	9 206	2 770	3 066	5 350	(2 285)	-43%	9 206
<b>Internally generated funds</b>		<b>13 436</b>	<b>4 978</b>	<b>6 584</b>	<b>205</b>	<b>490</b>	<b>4 383</b>	<b>(3 893)</b>	<b>-89%</b>	<b>6 584</b>
<b>Total Capital Funding</b>		<b>95 095</b>	<b>59 893</b>	<b>72 201</b>	<b>6 420</b>	<b>27 483</b>	<b>55 336</b>	<b>(27 853)</b>	<b>-50%</b>	<b>72 201</b>





# Swellendam Municipality

## Mid-Year Budget and Performance Assessment

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

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

Description	Ref	2021/22	Budget Year 2022/23			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>R thousands</b>	1					
<b>ASSETS</b>						
<b>Current assets</b>						
Cash		113 324	56 238	55 521	66 134	55 521
Call investment deposits		–	–	–	15 339	–
Consumer debtors		15 942	16 144	18 516	898	18 516
Other debtors		15 899	8 635	8 635	26 997	8 635
Current portion of long-term receivables		48	43	43	43	43
Inventory		5 729	5 600	5 600	5 614	5 600
<b>Total current assets</b>		<b>150 943</b>	<b>86 660</b>	<b>88 315</b>	<b>115 025</b>	<b>88 315</b>
<b>Non-current Assets</b>						
Long-term receivables		150	263	263	336	263
Investments		–	–	–	24 056	–
Investment property		11 489	11 441	11 441	11 435	11 441
Investments in Associate		–	–	–	–	–
Property, plant and equipment		460 505	509 141	530 359	480 622	530 359
Biological		–	–	–	–	–
Intangible		662	539	539	616	539
Other non-current assets		599	171	171	171	171
<b>Total non current assets</b>		<b>473 404</b>	<b>521 555</b>	<b>542 774</b>	<b>517 234</b>	<b>542 774</b>
<b>TOTAL ASSETS</b>		<b>624 347</b>	<b>608 215</b>	<b>631 089</b>	<b>632 260</b>	<b>631 089</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft		–	–	–	–	–
Borrowing		3 023	2 787	4 070	2 784	4 070
Consumer deposits		3 851	3 648	3 648	3 895	3 648
Trade and other payables		74 287	29 168	30 832	40 447	30 832
Provisions		13 544	21 504	20 226	14 381	20 226
<b>Total current liabilities</b>		<b>94 705</b>	<b>57 107</b>	<b>58 775</b>	<b>61 507</b>	<b>58 775</b>
<b>Non-current Liabilities</b>						
Borrowing		18 967	27 447	23 836	21 848	23 836
Provisions		85 411	91 279	94 745	84 552	94 745
<b>Total non current liabilities</b>		<b>104 379</b>	<b>118 725</b>	<b>118 581</b>	<b>106 399</b>	<b>118 581</b>
<b>TOTAL LIABILITIES</b>		<b>199 083</b>	<b>175 832</b>	<b>177 357</b>	<b>167 907</b>	<b>177 357</b>
<b>NET ASSETS</b>	2	<b>425 263</b>	<b>432 383</b>	<b>453 733</b>	<b>464 353</b>	<b>453 733</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated Surplus/(Deficit)		413 263	426 383	447 733	452 843	447 733
Reserves and Funds		12 000	6 000	6 000	11 510	6 000
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	<b>425 263</b>	<b>432 383</b>	<b>453 733</b>	<b>464 353</b>	<b>453 733</b>





# Swellendam Municipality

## Mid-Year Budget and Performance Assessment

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

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

Description	Ref	2021/22		Budget Year 2022/23						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	<b>1</b>									
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>										
<b>Receipts</b>										
Property rates		42 523	49 330	49 330	3 449	39 726	24 665	15 061	61%	49 330
Service charges		159 921	166 910	166 910	14 331	91 255	83 455	7 799	9%	166 910
Other revenue		10 829	20 355	20 355	902	7 469	10 178	(2 708)	-27%	20 355
Transfers and Subsidies - Operational		41 273	57 756	57 756	14 751	40 676	28 878	11 798	41%	57 756
Transfers and Subsidies - Capital		88 083	45 766	45 766	13 004	33 553	22 883	10 670	47%	45 766
Interest		4 161	8 463	8 463	656	4 129	4 231	(103)	-2%	8 463
Dividends		-	-	-	-	-	-	-		-
<b>Payments</b>										
Suppliers and employees		(245 567)	(298 202)	(301 088)	(88 119)	(164 529)	(150 544)	13 985	-9%	(301 088)
Finance charges		(2 644)	(3 480)	(3 480)	(221)	(1 432)	(1 740)	(308)	18%	(3 480)
Transfers and Grants		(446)	(1 294)	(1 294)	-	(159)	(647)	(488)	75%	(1 294)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>98 133</b>	<b>45 602</b>	<b>42 717</b>	<b>(41 247)</b>	<b>50 688</b>	<b>21 358</b>	<b>(29 330)</b>	<b>-137%</b>	<b>42 717</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE		860	1 126	1 126	72	3 425	563	2 862	508%	1 126
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-		-
Decrease (increase) in non-current investments		-	5 113	5 113	-	-	2 556	(2 556)	-100%	5 113
<b>Payments</b>										
Capital assets		(92 696)	(59 893)	(72 201)	(7 339)	(28 809)	(36 100)	(7 292)	20%	(72 201)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(91 836)</b>	<b>(53 654)</b>	<b>(65 962)</b>	<b>(7 266)</b>	<b>(25 383)</b>	<b>(32 981)</b>	<b>(7 598)</b>	<b>23%</b>	<b>(65 962)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
<b>Receipts</b>										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		-	9 200	9 200	-	-	4 600	(4 600)	-100%	9 200
Increase (decrease) in consumer deposits		-	230	230	29	195	115	80	69%	230
<b>Payments</b>										
Repayment of borrowing		(2 787)	(3 752)	(3 752)	(448)	(1 456)	(1 876)	(418)	22%	(3 752)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>(2 787)</b>	<b>5 678</b>	<b>5 678</b>	<b>(420)</b>	<b>(1 263)</b>	<b>2 839</b>	<b>4 102</b>	<b>144%</b>	<b>5 678</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>3 511</b>	<b>(2 374)</b>	<b>(17 567)</b>	<b>(48 933)</b>	<b>24 042</b>	<b>(8 783)</b>			<b>(17 567)</b>
Cash/cash equivalents at beginning:		109 814	58 612	73 088		57 430	73 088			73 088
Cash/cash equivalents at month/year end:		113 324	56 238	55 521		81 473	64 305			55 521

# Swellendam Municipality

## Mid-Year Budget and Performance Assessment

### PART 2 – SUPPORTING DOCUMENTATION

#### SECTION 5 DEBTORS' ANALYSIS

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

The age analysis includes all debtor accounts from the billing module. The outstanding debtors for December 2022 are R40,1 million of which 48,9% are older than 90 days. The debtors increased in December 2022 by R0,3 million when compared to November 2022.

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

Description	NT Code	Budget Year 2022/23								Total	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 Days	151-180 Days	181 Days-1 Yr	Over 1Yr				
<b>R thousands</b>													
<b>Debtors Age Analysis By Income Source</b>													
Trade and Other Receivables from Exchange Transactions - Water	1200	2	0	2	-	0	-	6	307	317	313		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	8 224	82	58	43	44	34	195	9 711	9 653	1 287		
Receivables from Non-exchange Transactions - Property Rates	1400	7 478	451	335	262	244	185	1 170	4 468	14 593	6 329		
Receivables from Exchange Transactions - Waste Water Management	1500	2 324	209	237	158	136	124	767	3 077	7 033	4 262		
Receivables from Exchange Transactions - Waste Water Management	1600	1 633	151	157	104	88	90	528	2 063	4 844	2 603		
Receivables from Exchange Transactions - Property Rental Debtors	1700	45	5	5	0	28	4	1	33	120	66		
Interest on Arrear Debtor Accounts	1810	23	19	65	30	26	25	268	2 837	3 265	3 188		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-		
Other	1900	(1 283)	176	18	80	34	73	213	915	285	1 315		
<b>Total By Income Source</b>	<b>2000</b>	<b>18 466</b>	<b>1 093</b>	<b>919</b>	<b>677</b>	<b>611</b>	<b>534</b>	<b>3 148</b>	<b>14 691</b>	<b>40 140</b>	<b>19 662</b>		
<b>2021/22 - totals only</b>													
<b>Debtors Age Analysis By Customer Group</b>													
Organs of State	2200	983	109	8	8	10	35	27	339	1 519	419		
Commercial	2300	7 529	45	13	14	16	8	51	188	7 874	288		
Households	2400	9 291	878	858	628	541	469	2 864	13 776	29 405	18 379		
Other	2500	664	61	40	27	44	21	106	378	1 341	576		
<b>Total By Customer Group</b>	<b>2600</b>	<b>18 466</b>	<b>1 093</b>	<b>919</b>	<b>677</b>	<b>611</b>	<b>534</b>	<b>3 148</b>	<b>14 691</b>	<b>40 140</b>	<b>19 662</b>		

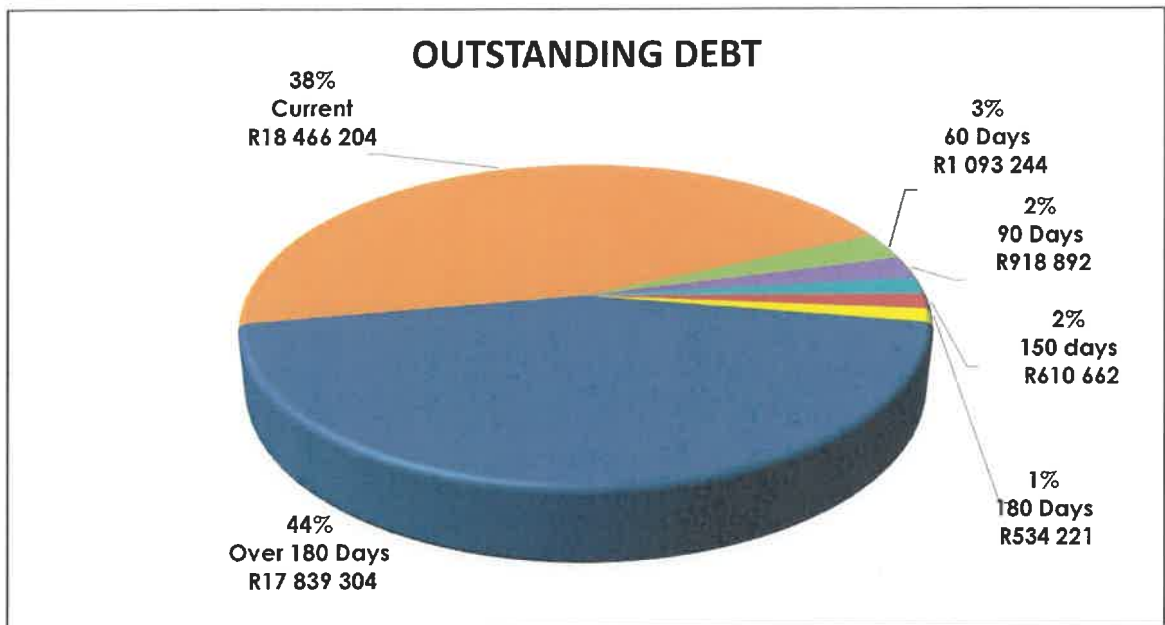


Figure 11:

Figure 8 – Outstanding Debtors



# Swellendam Municipality

## Mid-Year Budget and Performance Assessment

### SECTION 6 CREDITORS' ANALYSIS

The creditors older than 30 days amount to R44 974,54 This is for goods or services received in December, which is payable by 31 January 2023.

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

Description	NT Code	Budget Year 2022/23								
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total
<b>R thousands</b>										
<b>Creditors Age Analysis By Customer Type</b>										
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	547	44	-	1	-	-	-	-	592
Auditor General	0800	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-
<b>Total By Customer Type</b>	<b>1000</b>	<b>547</b>	<b>44</b>	<b>-</b>	<b>1</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>592</b>

### SECTION 7 INVESTMENT PORTFOLIO ANALYSIS

During the month of December 2022, interest in the amount of R0,2 million was realised on the investments. Investments were topped up with R24,0 million and investments of R10,2 million were withdrawn.

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 (Yrs/ No)	Variable or Fixed interest rate	Interest Rate *	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realized	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
<b>R thousands</b>														
<b>Municipality</b>														
Abse Bank		181 Days	181 Days	Y	F	8.48	N/A	N/A	22/06/2023	-	25	-	12 000	12 025
Abse Bank		Call	Call	Y	V	3.8	N/A	N/A	Unknown	-	-	-	-	-
Abse Bank		Call	Call	Y	V	6.15	N/A	N/A	Unknown	10 136	66	-	-	10 201
Standard Bank		119 Days	119 Days	Y	F	8.45	N/A	N/A	23/04/2023	-	31	-	12 000	12 031
Standard Bank		91 Days	91 Days	Y	F	6.75	N/A	N/A	20/12/2022	10 076	91	(10 000)	-	(0)
Standard Bank		63 Days	63 Days	Y	F	7.15	N/A	N/A	28/11/2022	-	-	-	-	-
First National Bank		123 Days	123 Days	Y	F	6.25	N/A	N/A	31/10/2022	-	-	-	-	-
Abse Bank		36 Days	36 Days	Y	F	4.93	N/A	N/A	3/01/2023	5 115	23	-	-	5 138
<b>Municipality sub-total</b>										<b>25 328</b>	<b>235</b>	<b>(10 000)</b>	<b>24 000</b>	<b>39 395</b>
<b>Entities</b>														
<b>Entities sub-total</b>														
<b>TOTAL INVESTMENTS AND INTEREST</b>	<b>2</b>									<b>25 328</b>	<b>235</b>	<b>(10 000)</b>	<b>24 000</b>	<b>39 395</b>

# Swellendam Municipality

## Mid-Year Budget and Performance Assessment

### SECTION 8 ALLOCATION AND GRANT RECEIPTS AND EXPENDITURE

#### 8.1 Supporting table SC6 – Grant receipts

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

Description	Ref	2021/22		Budget Year 2022/23						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	Year TD actual	Year TD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>RECEIPTS:</b>	1,2									
<b>Operating Transfers and Grants</b>										
<b>National Government:</b>		43 119	45 993	45 993	14 438	33 731	22 997	10 734	46.7%	45 993
Local Government Equitable Share		35 471	39 675	39 675	13 092	28 565	19 838	8 728	44.0%	39 675
Expanded public works programme integrated grant for municipalities		1 682	1 497	1 497	-	1 049	749	301	40.1%	1 497
Municipal Infrastructure Grant		2 150	2 262	2 262	1 346	1 557	1 131	426	37.7%	2 262
Integrated National Electrification Programme (municipal) grant		765	-	-	-	-	-	-	-	-
Local government financial management grant		1 720	1 720	1 720	-	1 720	860	860	100.0%	1 720
Municipal Disaster Relief Grant	3	-	-	-	-	-	-	-	-	-
Water Services Infrastructure Grant		940	840	840	-	840	420	420	100.0%	840
Energy Efficiency and Demand Side Management Grant		391	-	-	-	-	-	-	-	-
<b>Provincial Government:</b>		17 872	11 762	11 762	313	6 945	5 881	1 064	18.1%	11 762
Local Government Internship Grant		-	-	-	-	-	-	-	-	-
Western Cape Financial Management Capacity Building Grant		250	-	-	-	-	-	-	-	-
Western Cape Financial Management Support Grant		640	-	-	-	-	-	-	-	-
Financial assistance to municipalities for maintenance and construction of transport infrastructure		-	50	50	-	-	25	(25)	-100.0%	50
SETA		391	-	-	313	471	-	471	#DIV/0!	-
Tourism		-	-	-	-	-	-	-	-	-
Maintenance of Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Municipal Electrical Master Plan Grant		-	-	-	-	-	-	-	-	-
Community Library Services Grant		-	-	-	-	-	-	-	-	-
Human Settlement Development (Beneficiaries)		9 313	3 450	3 450	-	2 300	1 725	575	33.3%	3 450
Development of Sports and Recreation Facilities		39	-	-	-	-	-	-	-	-
Thusong Services Centre Grant		-	-	-	-	-	-	-	-	-
Library Service Grant		-	-	-	-	-	-	-	-	-
Finance Management		-	-	-	-	-	-	-	-	-
Internship Grant		-	-	-	-	-	-	-	-	-
WESGRO		-	-	-	-	-	-	-	-	-
Municipal Drought Relief Grant		-	-	-	-	-	-	-	-	-
Municipal Replacement Fund		6 137	6 262	6 262	-	4 174	3 131	1 043	33.3%	6 262
Local Government Support Grant		-	-	-	-	-	-	-	-	-
Local Government Employment Support Grant		1 000	-	-	-	-	-	-	-	-
Department of Economic Development Grant		-	-	-	-	-	-	-	-	-
Informal Settlements Upgrading Partnership Grant: Provinces		-	2 000	2 000	-	-	1 000	(1 000)	-100.0%	2 000
Municipal Library Support Fund Grant		20	-	-	-	-	-	-	-	-
Conditional Grant for Libraries		82	-	-	-	-	-	-	-	-
<b>District Municipality:</b>		80	-	-	-	-	-	-	-	-
Establishment of Local Safety Forum Grant		60	-	-	-	-	-	-	-	-
Safety Plan Development Grant		30	-	-	-	-	-	-	-	-
<b>Total Operating Transfers and Grants</b>	5	61 082	57 756	57 756	14 751	40 676	28 878	11 798	40.9%	57 756
<b>Capital Transfers and Grants</b>										
<b>National Government:</b>		24 190	16 341	16 341	6 394	12 993	8 170	4 823	59.0%	16 341
Local Government Equitable Share		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant		10 212	10 743	10 743	6 394	7 396	5 372	2 024	37.7%	10 743
Integrated National Electrification Programme (municipal) grant		5 102	-	-	-	-	-	-	-	-
Human Settlement Development		-	-	-	-	-	-	-	-	-
Community Library Service Grant		-	-	-	-	-	-	-	-	-
Development of Sport and Recreational Facilities		-	-	-	-	-	-	-	-	-
WESGRO		-	-	-	-	-	-	-	-	-
Maintenance of Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Water Services Infrastructure Grant		6 267	5 597	5 597	-	5 597	2 799	2 799	100.0%	5 597
Energy Efficiency and Demand Side Management Grant		2 609	-	-	-	-	-	-	-	-
<b>Provincial Government:</b>		44 083	29 425	29 425	6 610	20 560	14 713	5 848	39.7%	29 425
Human Settlement Development		40 916	29 410	29 410	6 610	20 560	14 705	5 855	39.8%	29 410
Community Library Services Grant		-	-	-	-	-	-	-	-	-
Development of Sports and Recreation Facilities		261	-	-	-	-	-	-	-	-
WESGRO		-	-	-	-	-	-	-	-	-
Maintenance of Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Municipal Replacement Fund		-	15	15	-	-	8	(8)	-100.0%	15
Service Delivery and Capacity Building Grant		-	-	-	-	-	-	-	-	-
Municipal Drought Relief Grant		-	-	-	-	-	-	-	-	-
Municipal Library Support Fund Grant		130	-	-	-	-	-	-	-	-
Department of Economic Development and Tourism Grant		2 228	-	-	-	-	-	-	-	-
Conditional Grant for Libraries		548	-	-	-	-	-	-	-	-
<b>Total Capital Transfers and Grants</b>	5	68 274	45 766	45 766	13 004	33 553	22 883	10 670	46.6%	45 766
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	5	129 356	103 521	103 521	27 755	74 229	51 761	22 469	43.4%	103 521





# Swellendam Municipality

## Mid-Year Budget and Performance Assessment

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

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

Description	Ref	Budget Year 2022/23								
		2021/22 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>EXPENDITURE</b>										
<b>Operating expenditure of Transfers and Grants</b>										
National Government:		42 845	45 993	45 792	3 918	22 566	22 896	(330)	-1.4%	45 792
Local Government Equitable Share		35 471	39 675	39 675	3 306	19 838	19 838	-		39 675
Expanded public works programme integrated grant for municipalities		1 682	1 497	1 497	157	848	749	99	13.3%	1 497
Municipal Infrastructure Grant		2 077	2 262	2 262	380	962	1 131	(168)	-14.9%	2 262
Integrated National Electrification Programme (municipal) grant		766	-	-	-	-	-	-	-	-
Local government financial management grant		1 720	1 720	1 720	32	474	860	(386)	-44.8%	1 720
Municipal Disaster Relief Grant		-	-	-	-	-	-	-	-	-
Water Services Infrastructure Grant		738	840	638	42	444	319	125	39.1%	638
Energy Efficiency and Demand Side Management Grant		391	-	-	-	-	-	-	-	-
Provincial Government:		15 158	11 762	11 344	762	5 215	5 672	(457)	-8.1%	11 344
Local Government Internship Grant		-	-	-	-	-	-	-	-	-
Western Cape Financial Management Capacity Building Grant		-	-	-	-	-	-	-	-	-
Western Cape Financial Management Support Grant		346	-	-	-	-	-	-	-	-
Financial assistance to municipalities for maintenance and construction of transport infrastructure		-	50	50	35	35	25	10	41.4%	50
SETA		7	-	-	-	-	-	-	-	-
Tourism		-	-	-	-	-	-	-	-	-
Maintenance of Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Municipal Electrical Master Plan Grant		-	-	-	-	-	-	-	-	-
Community Library Services Grant		-	-	-	-	-	-	-	-	-
Human Settlement Development (Beneficiaries)		9 200	3 450	3 074	-	2 300	1 537	763	49.6%	3 074
Development of Sports and Recreation Facilities		38	-	-	-	-	-	-	-	-
Thusong Services Centre Grant		-	-	-	-	-	-	-	-	-
Library Service Grant		-	-	-	-	-	-	-	-	-
Finance Management		-	-	-	-	-	-	-	-	-
Internship Grant		-	-	-	-	-	-	-	-	-
WESGRO		-	-	-	-	-	-	-	-	-
Municipal Drought Relief Grant		-	-	-	-	-	-	-	-	-
Municipal Replacement Fund		5 109	6 262	6 220	727	2 880	3 110	(231)	-7.4%	6 220
Local Government Support Grant		-	-	-	-	-	-	-	-	-
Local Government Employment Support Grant		396	-	-	-	-	-	-	-	-
Department of Economic Development Grant		-	-	-	-	-	-	-	-	-
Informal Settlements Upgrading Partnership Grant Provinces		-	2 000	2 000	-	-	1 000	(1 000)	-100.0%	2 000
Municipal Library Support Fund Grant		-	-	-	-	-	-	-	-	-
Conditional Grant for Libraries		62	-	-	-	-	-	-	-	-
District Municipality:		86	-	-	-	-	-	-	-	-
Establishment of Local Safety Forum Grant		57	-	-	-	-	-	-	-	-
Safety Plan Development Grant		28	-	-	-	-	-	-	-	-
<b>Total operating expenditure of Transfers and Grants:</b>		<b>58 089</b>	<b>57 756</b>	<b>57 136</b>	<b>4 680</b>	<b>27 781</b>	<b>28 568</b>	<b>(787)</b>	<b>-2.8%</b>	<b>57 136</b>
<b>Capital expenditure of Transfers and Grants</b>										
National Government:		22 355	16 341	14 997	2 454	7 207	7 498	(292)	-3.9%	14 997
Local Government Equitable Share		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant		9 723	10 743	10 743	2 175	4 248	5 372	(1 123)	-20.9%	10 743
Integrated National Electrification Programme (municipal) grant		5 102	-	-	-	-	-	-	-	-
Human Settlement Development		-	-	-	-	-	-	-	-	-
Community Library Service Grant		-	-	-	-	-	-	-	-	-
Development of Sport and Recreational Facilities		-	-	-	-	-	-	-	-	-
WESGRO		-	-	-	-	-	-	-	-	-
Maintenance of Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Water Services Infrastructure Grant		4 923	5 597	4 253	278	2 959	2 127	832	39.1%	4 253
Energy Efficiency and Demand Side Management Grant		2 608	-	-	-	-	-	-	-	-
Provincial Government:		39 494	29 425	22 479	-	13 950	11 240	2 711	24.1%	22 479
Human Settlement Development		38 416	29 410	22 464	-	13 950	11 232	2 718	24.2%	22 464
Community Library Services Grant		-	-	-	-	-	-	-	-	-
Development of Sports and Recreation Facilities		253	-	-	-	-	-	-	-	-
WESGRO		-	-	-	-	-	-	-	-	-
Maintenance of Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Municipal Replacement Fund		-	15	15	-	-	8	(8)	-100.0%	15
Service Delivery and Capacity Building Grant		-	-	-	-	-	-	-	-	-
Municipal Drought Relief Grant		-	-	-	-	-	-	-	-	-
Municipal Library Support Fund Grant		10	-	-	-	-	-	-	-	-
Department of Economic Development and Tourism Grant		310	-	-	-	-	-	-	-	-
Conditional Grant for Libraries		504	-	-	-	-	-	-	-	-
<b>Total capital expenditure of Transfers and Grants</b>		<b>61 850</b>	<b>45 766</b>	<b>37 476</b>	<b>2 454</b>	<b>21 157</b>	<b>18 738</b>	<b>2 419</b>	<b>12.9%</b>	<b>37 476</b>
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>		<b>119 939</b>	<b>103 521</b>	<b>94 612</b>	<b>7 133</b>	<b>48 937</b>	<b>47 306</b>	<b>1 631</b>	<b>3.4%</b>	<b>94 612</b>

# Swellendam Municipality

## Mid-Year Budget and Performance Assessment

---

### 8.3 Supporting information grants

#### 8.3.1 The following grants were received up to December 2022:

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

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

Project registered. Procurement (tender) in process for the Swellendam (Railton) Bulk Reticulation – tender closed on 9 December 2022. Tender evaluation in process. Prices appear higher than expected.

The Railton pipeline portion (700m rising main) is in process.

- *Municipal Infrastructure Grant (MIG) - Smitsville Roads (Portion 3)*

The project will be implemented in 3 portions in 2020/2021, 2021/2022, and 2022/2023 financial years.

Portion 3 implemented in the 2022/2023 financial year: Construction (implementation) in process, 25% progress in 3 months. The progress from the contractor is slower than expected. Methods to accelerate the progress are implemented.

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

- *Barrydale Bulk Water Infrastructure Phase 2*

This is a multi-year project. The contractor is on-site and is busy with construction. 85% of the total project is completed and the planned completion date was the 15th of December 2022. It appears that the contractor is 3 weeks behind the program. The impact of load-shedding cannot be discarded in this case. The municipality will address performance in January 2023.

##### **Human Settlement Development**

The project in respect of the funds received in the 2022/2023 financial year is still in progress. The municipality receives transfers from the Human Settlement department based on progress claims submitted and accordingly payments will be made to the service provider within 30 days of the payment certificate date.

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

A business plan was submitted for the 2022/2023 financial year in terms of targets to be reached by the municipality for work opportunities created.

# Swellendam Municipality

## Mid-Year Budget and Performance Assessment

---

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

A business plan was submitted for the 2022/2023 financial year for activities to be funded from the FMG plan in line with the criteria set by National Treasury. The municipality will therefore ensure that the funds from this grant will be spent before the end of the current financial year.

### **SETA**

The grant received in the 2022/2023 financial year will be utilised for training.

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

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

The municipality did submit applications for roll-overs of unspent grants as at 30 June 2022, on 15 July 2022 and 31 August 2022 respectively to the Provincial Treasury as well as National Treasury as follows:

- Human Settlements Development Grant;
- Library Service Replacement Funding for most vulnerable B3 municipalities;
- Western Cape Financial Management Capacity Building Grant;
- Provide Resources for the Development and Upgrade of SMME Infrastructure;
- Local Government Public Employment Support Grant;
- Community Library Service Grant;
- Municipal Library Support Grant;
- Western Cape Financial Management Support Grant;
- Water Services Infrastructure Grant.

The outcome of the application for the rollover of the following grants was received from both Provincial Treasury as well as National Treasury.

### **Human Settlements Development Grant**

Provincial Treasury did approve for a certain portion of the unspent funds to be rolled over to the 2022/2023 financial year. The rollover of the balance of the funds was however declined by Provincial Treasury. The municipality will discuss this matter with Provincial Treasury to reconsider the decision taken.

## **Swellendam Municipality**

### Mid-Year Budget and Performance Assessment

---

Spending on the rollover of unspent grants as at 30 June 2022 did commence:

- Library Service Replacement Funding for most vulnerable B3 municipalities;
- Western Cape Financial Management Capacity Building Grant;
- Provide Resources for the Development and Upgrade of SMME Infrastructure;
- Local Government Public Employment Support Grant;
- Community Library Service Grant;
- Municipal Library Support Grant;
- Western Cape Financial Management Support Grant;
- Water Services Infrastructure Grant;





# Swellendam Municipality

## Mid-Year Budget and Performance Assessment

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

WC034 Swellendam - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M06 December

Description	Ref	Budget Year 2022/23				
		Approved Rollover 2021/22	Monthly actual	YearTD actual	YTD variance	YTD variance %
<b>R thousands</b>						
<b>EXPENDITURE</b>						
<b>Operating expenditure of Approved Roll-overs</b>						
National Government:		202	83	202	(0)	0.0%
Local Government Equitable Share		-	-	-	-	-
Expanded public works programme integrated grant for municipalities		-	-	-	-	-
Municipal Infrastructure Grant		-	-	-	-	-
Integrated National Electrification Programme (municipal) grant		-	-	-	-	-
Local government financial management grant		-	-	-	-	-
Municipal Disaster Relief Grant		-	-	-	-	-
Water Services Infrastructure Grant		202	83	202	(0)	0.0%
Energy Efficiency and Demand Side Management Grant		-	-	-	-	-
<b>Provincial Government:</b>		<b>2 187</b>	<b>550</b>	<b>1 026</b>	<b>(1 161)</b>	<b>-53.1%</b>
Local Government Internship Grant		-	-	-	-	-
Western Cape Financial Management Capacity Building Grant		250	-	120	(130)	-52.0%
Western Cape Financial Management Support Grant		250	-	-	(250)	-100.0%
Financial assistance to municipalities for maintenance and construction of transport infrastructure		-	-	-	-	-
SETA		363	163	314	(48)	-13.3%
Tourism		-	-	-	-	-
Maintenance of Water Supply Infrastructure		-	-	-	-	-
Municipal Electrical Master Plan Grant		-	-	-	-	-
Community Library Services Grant		24	-	-	(24)	-100.0%
Human Settlement Development (Beneficiaries)		376	-	-	(376)	-100.0%
Development of Sports and Recreation Facilities		-	-	-	-	-
Thusong Services Centre Grant		-	-	-	-	-
Library Service Grant		-	-	-	-	-
Finance Management		-	-	-	-	-
Internship Grant		-	-	-	-	-
WESGRO		-	-	-	-	-
Municipal Drought Relief Grant		-	-	-	-	-
Municipal Replacement Fund		42	-	-	(42)	-100.0%
Local Government Support Grant		-	-	-	-	-
Local Government Employment Support Grant		733	307	512	(221)	-30.2%
Department of Economic Development Grant		-	-	-	-	-
Informal Settlements Upgrading Partnership Grant Provinces		-	-	-	-	-
Municipal Library Support Fund Grant		150	80	80	(70)	-46.7%
District Municipality:		-	-	-	-	-
Establishment of Local Safety Forum Grant		-	-	-	-	-
Safety Plan Development Grant		-	-	-	-	-
<b>Total operating expenditure of Approved Roll-overs</b>		<b>2 389</b>	<b>633</b>	<b>1 228</b>	<b>(1 161)</b>	<b>-48.6%</b>
<b>Capital expenditure of Approved Roll-overs</b>						
National Government:		1 344	553	1 344	0	0.0%
Local Government Equitable Share		-	-	-	-	-
Municipal Infrastructure Grant		-	-	-	-	-
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		-	-	-	-	-
Water Services Infrastructure Grant		1 344	553	1 344	0	0.0%
Energy Efficiency and Demand Side Management Grant		-	-	-	-	-
<b>Provincial Government:</b>		<b>9 301</b>	<b>438</b>	<b>1 426</b>	<b>(7 875)</b>	<b>-84.7%</b>
Human Settlement Development		6 946	-	-	(6 946)	-100.0%
Community Library Services Grant		157	-	-	(157)	-100.0%
Development of Sports and Recreation Facilities		-	-	-	-	-
WESGRO		-	-	-	-	-
Maintenance of Water Supply Infrastructure		-	-	-	-	-
Municipal Replacement Fund		281	-	-	(281)	-100.0%
Service Delivery and Capacity Building Grant		-	-	-	-	-
Municipal Drought Relief Grant		-	-	-	-	-
Municipal Library Support Fund Grant		-	-	-	-	-
Department of Economic Development and Tourism Grant		1 918	438	1 426	(491)	-25.6%
<b>Total capital expenditure of Approved Roll-overs</b>		<b>10 645</b>	<b>991</b>	<b>2 770</b>	<b>(7 875)</b>	<b>-74.0%</b>
<b>TOTAL EXPENDITURE OF APPROVED ROLL-OVERS</b>		<b>13 034</b>	<b>1 624</b>	<b>3 998</b>	<b>(9 036)</b>	<b>-69.3%</b>



# Swellendam Municipality

## Mid-Year Budget and Performance Assessment

### SECTION 9 CAPITAL PROGRAMME PERFORMANCE

Supporting table SC12 reconciles with table C5.

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

Month	2021/22	Budget Year 2022/23							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
<b>R thousands</b>									
<b>Monthly expenditure performance trend</b>									
July	-	21 957	21 957	4 775	4 775	21 957	17 181	78.3%	8%
August	2 531	8 318	8 318	382	5 157	30 275	25 117	83.0%	9%
September	3 877	7 000	7 000	2 189	7 347	37 275	29 928	80.3%	12%
October	7 357	4 639	4 639	11 042	18 389	41 914	23 525	56.1%	31%
November	10 007	3 352	10 137	2 674	21 063	52 051	30 988	59.5%	35%
December	12 155	3 102	3 341	6 420	27 483	55 392	27 909	50.4%	46%
January	2 679	990	1 230	-		56 622	-		
February	12 777	1 515	1 755	-		58 376	-		
March	7 509	2 038	2 278	-		60 654	-		
April	9 007	4 644	4 884	-		65 538	-		
May	6 299	1 379	1 619	-		67 158	-		
June	20 956	960	5 043	-		72 201	-		
<b>Total Capital expenditure</b>	<b>95 152</b>	<b>59 893</b>	<b>72 201</b>	<b>27 483</b>					



# **Swellendam Municipality**

## Mid-Year Budget and Performance Assessment

---

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

#### **10.1 Legislative Overview**

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

The Mayor approved the Top Layer Services Delivery and Budget Implementation Plan (SDBIP) for 2022/23 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 2022/23.

#### **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 and reviewed during the 2021/22 financial year.

##### **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:

## **Swellendam Municipality**

### Mid-Year Budget and Performance Assessment

---

- The actual result in terms of the target set;
- The output/outcome of achieving the KPI;
- The calculation of the actual performance reported (If percentage);
- A performance comment on the result;
- Actions to improve the performance against the target set, if the target was not achieved;
- It is the responsibility of every KPI owner to maintain a portfolio of evidence to support actual performance results updated;

Performance results are monitored and reviewed in terms of:

- Quarterly KPI monitoring sessions held by the Municipal Manager with all managers;
- Quarterly reports tabled before the Portfolio Committees of the Mayor;
- Quarterly reports tabled before the Executive Mayoral Committee and Council;

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

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

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



# Swellendam Municipality

## Mid-Year Budget and Performance Assessment

### 10.3.1 Performance indicators set in the approved Top Layer SDBIP for 2022/23 per strategic objective

i) To create a capacitated, people-centered institution

Ref	KPI	Unit of Measurement	Ward	Annual Target
TL8	Complete the annual risk assessment and submit to the Audit Committee by 30 June 2023	Completed risk assessment submitted to the Audit Committee	All	1
TL30	Achieve an Unqualified Audit Opinion for the 2021/22 financial year	Unqualified Audit Opinion Achieved	All	1
TL31	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 2023	Number of people employed	All	1
TL32	The percentage of the municipality's personnel budget spent on implementing its workplace skills plan by 30 June 2023 $\{(Actual\ amount\ spent\ on\ training/total\ personnel\ budget) \times 100\}$	% of the personnel budget spent on implementing the workplace skills plan	All	0.50%
TL33	Limit quarterly vacancy rate to less than 10% of funded posts $\{(Number\ of\ funded\ posts\ vacant / number\ of\ funded\ posts) \times 100\}$	% quarterly vacancy rate	All	10%

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

ii) To create a safe and healthy living environment

Ref	KPI	Unit of Measurement	Ward	Annual Target
TL35	Review the Spatial Development Framework and submit to Council for consideration by 31 May 2023	SDF review and submitted to Council for consideration	All	1
TL42	Spend 95% of the capital budget allocated for the upgrade of Barrydale Bulk Water Supply (Phase 2) by 30 June 2023 $\{(Actual\ capital\ expenditure\ on\ the\ project\ divided\ by\ the\ total\ approved\ capital\ budget\ for\ the\ project) \times 100\}$	% of the budget spent by 30 June 2023	2	95%
TL49	Spend 90% of the capital budget allocated for the Infnta slipway beach groyne 30 June 2023 $\{(Actual\ capital\ expenditure\ on\ the\ project\ divided\ by\ the\ total\ approved\ capital\ budget\ for\ the\ project) \times 100\}$	% of the budget spent	3	90%



## Swellendam Municipality

### Mid-Year Budget and Performance Assessment

Ref	KPI	Unit of Measurement	Ward	Annual Target
TL50	Review the Disaster Management Plan and submit to Council by 31 May 2023	Disaster Management Plan reviewed and submitted to Council	All	1

Table 5: 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
TL51	Review the Human Settlements Plan and submit to Council by 31 May 2023	Human Settlements Plan reviewed and submitted to Council	All	1
TL53	Spend 95% of the capital budget allocated for the Railton Human Settlement Development (including water reticulation, sewerage reticulation, roads) by 30 June 2023 {(Actual capital expenditure on the project divided by the total approved capital budget for the project)x100}	% of the budget spent	5	95%
TL54	Review the Housing Selection Policy and submit to Council by 31 March 2023	Housing Selection Policy developed	All	1

Table 6: 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
TL11	Number of residential properties that receive piped water that is connected to the municipal water infrastructure network as at 30 June 2023	Number of residential properties which are billed for water or have pre paid meters as at 30 June 2023	All	6 629
TL12	Number of residential properties connected to the municipal electrical infrastructure network (credit and prepaid electrical metering and excluding Eskom areas) as at 30 June 2023	Number of residential properties which are billed for electricity or have pre paid meters (Excluding Eskom areas) as at 30 June 2023	All	6 598
TL13	Number of residential properties connected which have access to a sewerage network	Number of residential properties which are billed	All	6 560

# Swellendam Municipality

## Mid-Year Budget and Performance Assessment

Ref	KPI	Unit of Measurement	Ward	Annual Target
	or septic tank irrespective of the number of water closets (toilets) as at 30 June 2023	for sewerage as at 30 June 2023		
TL14	Number of residential properties for which refuse is removed once per week as at 30 June 2023	Number of residential properties which are billed for refuse removal as at 30 June 2023	All	<b>6 200</b>
TL15	Provide access of 6kl free basic water to indigent and poor households in terms of the approved indigent policy	Number of registered indigent and poor households receiving or that have access to free basic water	All	<b>2 291</b>
TL16	Provide access of 50kwh free basic electricity to indigent households in terms of the approved indigent policy	Number of registered indigent households receiving electricity	All	<b>1 967</b>
TL17	Provide access of 20kwh free basic electricity to poor households in terms of the approved indigent policy	Number of registered poor households receiving or that have access to free basic electricity	All	<b>324</b>
TL18	Provide free basic sanitation to indigent households in terms of the approved indigent policy	Number of registered indigent households receiving free basic sanitation	All	<b>1 967</b>
TL19	Provide discounted basic sanitation to poor households in terms of the approved indigent policy (50% discount)	Number of registered poor households receiving discounted basic sanitation	All	<b>324</b>
TL20	Provide free basic refuse removal to indigent households in terms of the approved indigent policy	Number of registered indigent households receiving free basic refuse removal	All	<b>1 967</b>
TL21	Provide discounted basic refuse removal to poor households in terms of the approved indigent policy (50% discount)	Number of registered poor households receiving free basic refuse removal	All	<b>324</b>
TL26	Limit unaccounted for water to less than 25% by 30 June 2023 {(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 2023	All	<b>25%</b>
TL27	Limit unaccounted for electricity to less than 12% by 30 June 2023 {(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 2023	All	<b>12%</b>
TL36	Spend 90% of the roads and stormwater maintenance (excluding general vehicles-streets) budget by 30 June 2023 {(Actual expenditure on maintenance divided by	% of the maintenance budget spent	All	<b>90%</b>



## Swellendam Municipality

### Mid-Year Budget and Performance Assessment

Ref	KPI	Unit of Measurement	Ward	Annual Target
	the total approved maintenance budget)x100}			
TL37	Spend 90% of the electricity maintenance (excluding general vehicles-electricity) budget by 30 June 2023 {(Actual expenditure on maintenance divided by the total approved maintenance budget)x100}	% of the maintenance budget spent	All	<b>90%</b>
TL38	Spend 90% of the waste water maintenance (excluding general vehicles-sewerage network & general vehicles sewerage administration) budget by 30 June 2023 {(Actual expenditure on maintenance divided by the total approved maintenance budget)x100}	% of the maintenance budget spent	All	<b>90%</b>
TL39	Spend 90% of the water maintenance (excluding general vehicles-water purification, general vehicles-irrigation water & vehicle costs-water dams) budget by 30 June 2023 {(Actual expenditure on maintenance divided by the total approved maintenance budget)	% of the maintenance budget spent	All	<b>90%</b>
TL40	Spend 95% of the MIG funding allocated for completion of projects by 30 June 2023 {(Actual expenditure on MIG funding received divided by the total MIG funding received)x100}	% of MIG funding received spent	All	<b>95%</b>
TL41	Spend 95% of the MIG allocation received for the Barrydale (Smitsville) upgrading of roads and stormwater infrastructure (Portion 3) by 30 June 2023 {(Actual expenditure on MIG funding received divided by the total MIG funding received for the project)x100}	% of the budget spent	2	<b>95%</b>
TL43	Spend 90% of the capital budget allocated for the upgrade of Railton Bulk water Pipeline Phase 1 port by 30 June 2023 {(Actual capital expenditure on the project divided by the total approved capital budget for the project)x100}	% of the budget spent	4	<b>90%</b>
TL44	95% microbiological quality level achieved for water as per SANS 241	% microbiological water quality level achieved as per SANS 241 criteria	All	<b>95%</b>
TL45	Spend 95% of the capital budget allocated for the construction of five a side football fields in Railton 30 June 2023 {(Actual capital expenditure on the project divided by the total approved capital budget for the project)x100}	% of the budget spent	5	<b>95%</b>





## Swellendam Municipality

### Mid-Year Budget and Performance Assessment

Ref	KPI	Unit of Measurement	Ward	Annual Target
TL46	Spend 90% of the capital budget allocated for the rehabilitation of streets 30 June 2023 $\{(Actual\ capital\ expenditure\ on\ the\ project\ divided\ by\ the\ total\ approved\ capital\ budget\ for\ the\ project) \times 100\}$	% of the budget spent	All	<b>90%</b>
TL47	Purchase and installation of the 3rd pump at N2 sewer pump station by 30 June 2023	Number of pumps installed by 30 June 2023	1	<b>1%</b>
TL48	Spend 95% of the capital budget allocated for the Railton sanitation upgrade street front sewers 30 June 2023 $\{(Actual\ capital\ expenditure\ on\ the\ project\ divided\ by\ the\ total\ approved\ capital\ budget\ for\ the\ project) \times 100\}$	% of the budget spent	4	<b>95%</b>

Table 7: 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 2023	Strategy reviewed and submitted to Council for approval by 30 June 2023	All	<b>1</b>
TL6	Spend 95% of the capital budget allocated for the establishment of the Container Park in Barrydale by 30 June 2023 $\{(Actual\ capital\ expenditure\ on\ the\ project\ divided\ by\ the\ total\ approved\ capital\ budget) \times 100\}$	Spend 95% of the capital budget allocated for the establishment of the Container Park in Barrydale by 30 June 2023 $\{(Actual\ capital\ expenditure\ on\ the\ project\ divided\ by\ the\ total\ approved\ capital\ budget) \times 100\}$	2	<b>95%</b>
TL9	Publish and distribute a summer(1) and winter(1) tourism brochure with maps by 30 June 2023	Number of publications distributed by 30 June 2023	All	<b>2</b>
TL10	Implement 90% of the Event Schedule as the approved by Council by 30 June 2023 $\{(Number\ of\ events\ completed\ for\ the\ period / Number\ of\ events\ identified\ in\ the\ Events\ Schedule ) \times 100\}$	% of events implemented by 30 June 2023	All	<b>90%</b>
TL34	Create temporary work opportunities in terms of EPWP by 30 June 2023	Number of temporary work opportunities created	All	<b>210</b>

Table 8: To enhance economic development with focus on both first and second economies

- vi) To improve financial viability and management

## Swellendam Municipality

### Mid-Year Budget and Performance Assessment

Ref	KPI	Unit of Measurement	Ward	Annual Target
TL22	The percentage of the municipality's capital budget actually spent by 30 June 2023 $\{(Amount\ actually\ spent\ on\ capital\ projects / Amount\ budgeted\ for\ capital\ projects) \times 100\}$	% of capital budget spent by 30 June 2023	All	<b>90%</b>
TL23	Financial viability measured in terms of the municipality's ability to meet its service debt obligations as at 30 June 2023 $\{(Short\ Term\ Borrowing + Bank\ Overdraft + Short\ Term\ Lease + Long\ Term\ Borrowing + Long\ Term\ Lease) / Total\ Operating\ Revenue - Operating\ Conditional\ Grant\} \times 100$	Debt to revenue as at 30 June 2023	All	<b>25.30%</b>
TL24	Financial viability measured in terms of the outstanding service debtors as at 30 June 2023 $\{(Total\ outstanding\ service\ debtors / revenue\ received\ for\ services) \times 100\}$	Service debtors to revenue as at 30 June 2023	All	<b>18%</b>
TL25	Financial viability measured in terms of the available cash to cover fixed operating expenditure as at 30 June 2023 $\{(Cash\ and\ Cash\ Equivalents - Unspent\ Conditional\ Grants - Overdraft) + Short\ Term\ Investment\} / Monthly\ Fixed\ Operational\ Expenditure\ excluding\ (Depreciation, Amortisation, and Provision\ for\ Bad\ Debts, Impairment\ and\ Loss\ on\ Disposal\ of\ Assets)\}$	Cost coverage as at 30 June 2023	All	<b>1.80%</b>
TL28	Achieve a debtors payment percentage of 95% by 30 June 2023 $\{(Gross\ Debtors\ Opening\ Balance + Billed\ Revenue - Gross\ Debtors\ Closing\ Balance - Bad\ Debts\ Written\ Off) / Billed\ Revenue\} \times 100\}$	Debtors payment percentage as at 30 June 2023	All	<b>95%</b>
TL29	Approve an action plan to address all the issues raised in the management letter of the Auditor-General by 31 December 2022	Action plan approved by the MM by 31 December 2022	All	<b>1</b>

Table 9: 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 2023	RBAP submitted to the Audit Committee by 30 June 2023	All	<b>1</b>
TL2	90% of the RBAP for 2022/23 implemented by 30 June 2023 $\{(Number\ of\ audits\ and\ tasks\ completed\ for\ the\ period / Number\ of\ audits\ and\ tasks\ identified\ in\ the\ RBAP\} \times 100\}$	% of the RBAP implemented by 30 June 2023	All	<b>90%</b>
TL4	Conduct annual customer care survey by 30 June 2023	Customer care survey conducted by 30 June 2023	All	<b>1</b>



## Swellendam Municipality

### Mid-Year Budget and Performance Assessment

Ref	KPI	Unit of Measurement	Ward	Annual Target
TL5	Compile and submit the draft 5th generation IDP for the 2023/24 financial year to Council by 31 March 2023	Draft IDP compiled and submitted to Council	All	1
TL7	Submit the draft Annual Report for 2021/22 in terms of the MFMA to Council by 31 January 2023	Draft report submitted to Council by 31 January 2023	All	1
TL52	Develop Phase I of the draft Integrated Waste Management Plan and submit to Director by 30 June 2023	Phase I of the draft Integrated Waste Management Plan developed and submitted to Director	All	1

Table 10: To promote good governance and community participation

### 10.4 Budget spending per IDP strategic objective

The tables below provide an analysis of the capital and operational budget allocation for the 2022/23 financial year compared to each other:

No.	Municipal Strategic Objective	Capital Budget	Operational Budget
		R'000	
1	To create a capacitated people-centered institution	R0	R25 554 575
2	To create a safe and healthy living environment	R5 651 931	R70 602 055
3	To develop integrated and sustainable settlements with the view to correct spatial imbalances	R31 913 000	R6 642 994
4	To enhance access to basic services and address maintenance backlogs	R30 368 386	R195 812 823
5	To enhance economic development with focus on both first and second economies	R1 917 849	R2 799 827
6	To improve financial viability and management	R1 495 000	R40 947 939
7	To promote good governance and community participation	R854 558	R40 733 666
<b>Total</b>		<b>R 72 200 724</b>	<b>R383 093 879</b>

Table 11: Budget per Strategic Objective

# Swellendam Municipality

## Mid-Year Budget and Performance Assessment

The graphs below indicate the budget operating and capital expenditure per strategic objective for 2022/23:

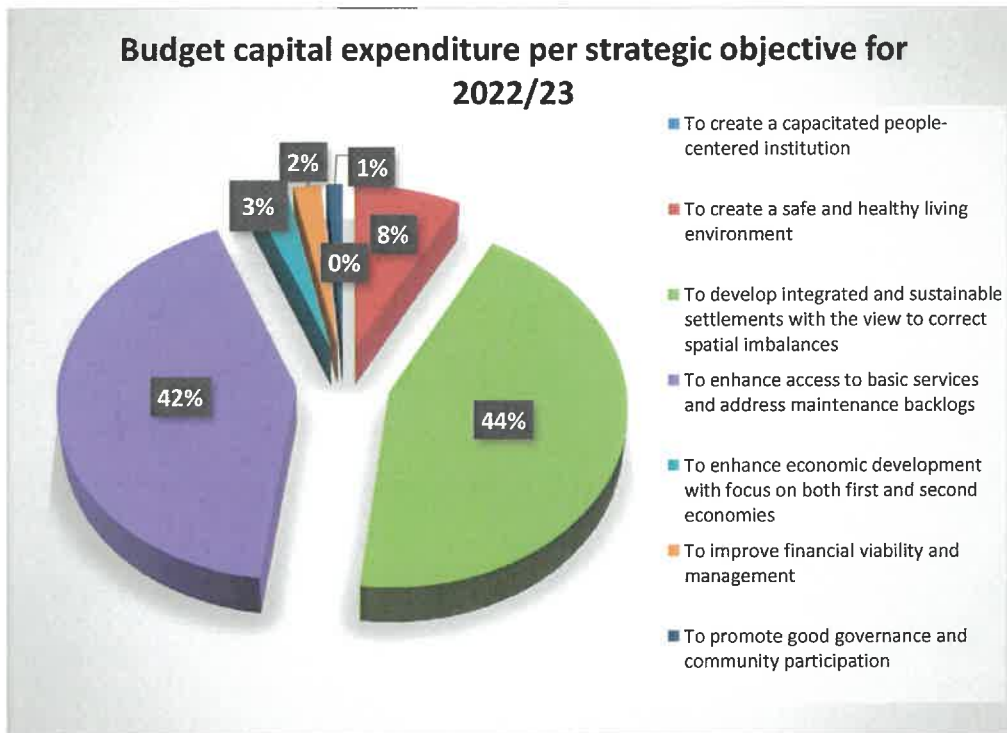


Figure 12: Budgeted capital expenditure per strategic objective

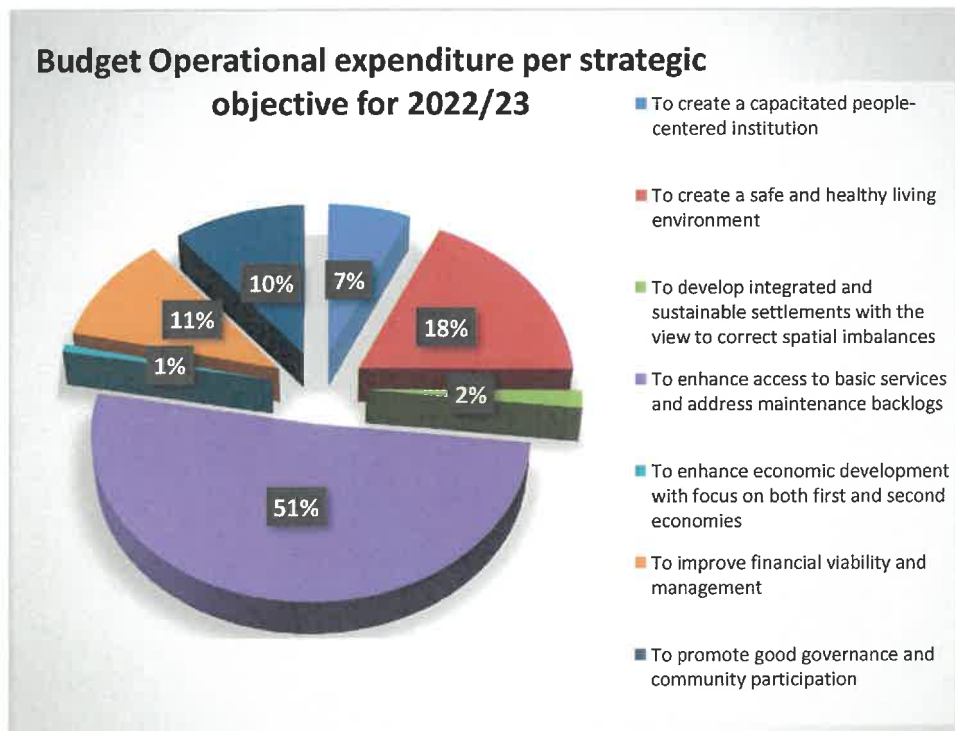


Figure 13: Budgeted operating expenditure per strategic objective



# Swellendam Municipality

## Mid-Year Budget and Performance Assessment

No.	Municipal Strategic Objective	Actual Capital Expenditure as at 31 December 2022	Actual Operational Expenditure as at 31 December 2022
		R'000	
1	To create a capacitated people-centered institution	R0	R10 845 394
2	To create a safe and healthy living environment	R0	R23 742 234
3	To develop integrated and sustainable settlements with the view to correct spatial imbalances	R13 950 019	R2 674 171
4	To enhance access to basic services and address maintenance backlogs	R11 928 009	R84 007 501
5	To enhance economic development with focus on both first and second economies	R1 426 421	R865 926
6	To improve financial viability and management	R152 101	R18 754 727
7	To promote good governance and community participation	R26 224	R13 250 521
<b>Total</b>		<b>R27 482 774</b>	<b>R154 140 474</b>

Table 12: budget operating and capital expenditure

The graphs below indicate the actual operating and capital expenditure per strategic objective for the mid-year ending December 2022:

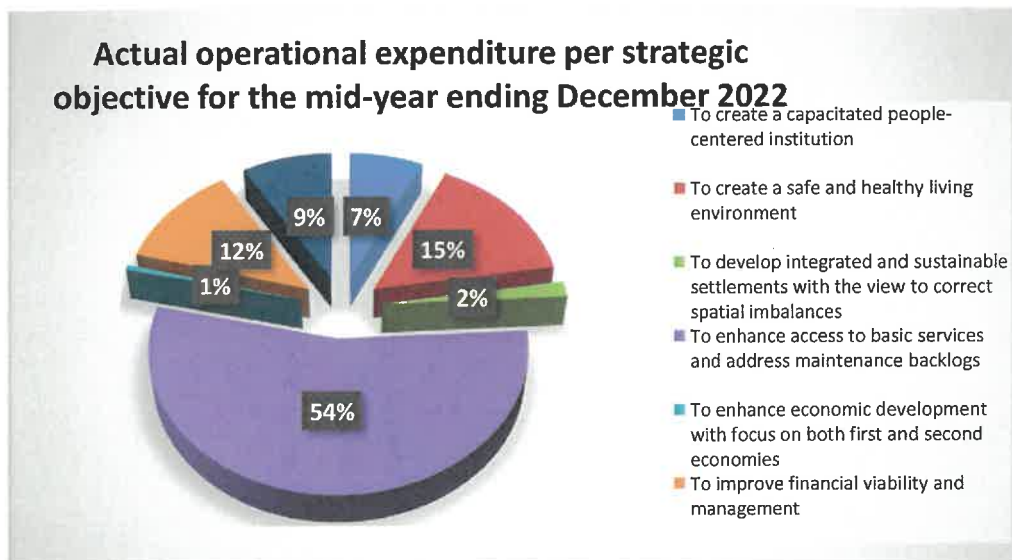


Figure 14: Actual operational expenditure December 2022

# Swellendam Municipality

## Mid-Year Budget and Performance Assessment

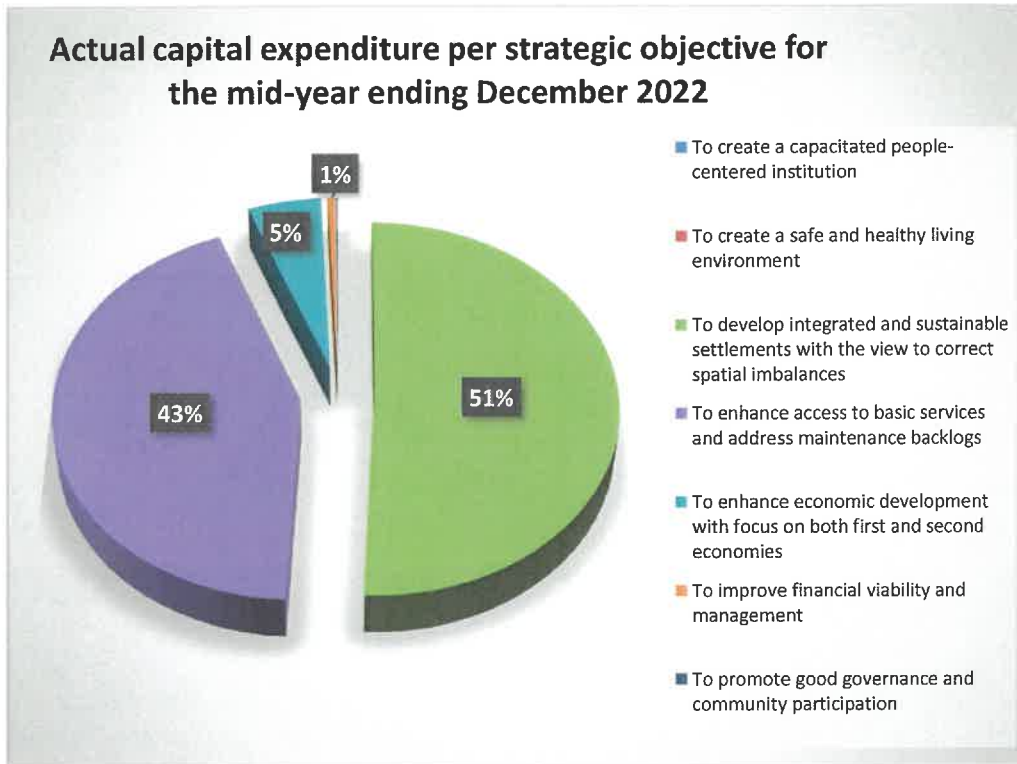


Figure 15: Actual capital expenditure December 2022

The tables below provide an analysis of the capital and operational budget allocation for the 2022/23 financial year and actual expenditure as at 31 December 2022 per Strategic Objective (Opex excludes internal transfers):

No.	Municipal Strategic Objective	Budget	Actual Capital Expenditure as at 31 December 2022	%Spent
		R'000		%
1	To create a capacitated people-centered institution	R0	R0	0
2	To create a safe and healthy living environment	R5 651 931	R0	0
3	To develop integrated and sustainable settlements with the view to correct spatial imbalances	R31 913 000	R13 950 019	43.71
4	To enhance access to basic services and address maintenance backlogs	R30 368 386	R11 928 009	39.28



## Swellendam Municipality

### Mid-Year Budget and Performance Assessment

No.	Municipal Strategic Objective	Budget	Actual Capital Expenditure as at 31 December 2022	%Spent
		R'000		%
5	To enhance economic development with focus on both first and second economies	R1 917 849	R1 426 421	74.38
6	To improve financial viability and management	R1 495 000	R152 101	10.17
7	To promote good governance and community participation	R854 558	R26 224	3.07
<b>Total</b>		<b>R 72 200 724</b>	<b>R27 482 774</b>	<b>38.06</b>

Table 13: capital budget allocation

No.	Municipal Strategic Objective	Budget	Actual Operational Expenditure as at 31 December 2022	%Spent
		R'000		%
1	To create a capacitated people-centered institution	R25 554 575	R10 845 394	42.44
2	To create a safe and healthy living environment	R70 602 055	R23 742 234	33.63
3	To develop integrated and sustainable settlements with the view to correct spatial imbalances	R6 642 994	R2 674 171	40.26
4	To enhance access to basic services and address maintenance backlogs	R195 812 823	R84 007 501	42.90
5	To enhance economic development with focus on both first and second economies	R2 799 827	R865 926	30.93
6	To improve financial viability and management	R40 947 939	R18 754 727	45.80
7	To promote good governance and community participation	R40 733 666	R13 250 521	32.53
<b>Total</b>		<b>R383 093 879</b>	<b>R154 140 474</b>	<b>40.24</b>

Table 14: Operational budget allocation



# Swellendam Municipality

## Mid-Year Budget and Performance Assessment

### **SECTION 11 – MID-YEAR PERFORMANCE AGAINST THE PERFORMANCE INDICATORS SET IN THE APPROVED TOP LAYER SDBIP FOR 2022/23**

#### 11.1 Overall Actual Performance of Indicators for the Mid-Year Ending 31 December 2022

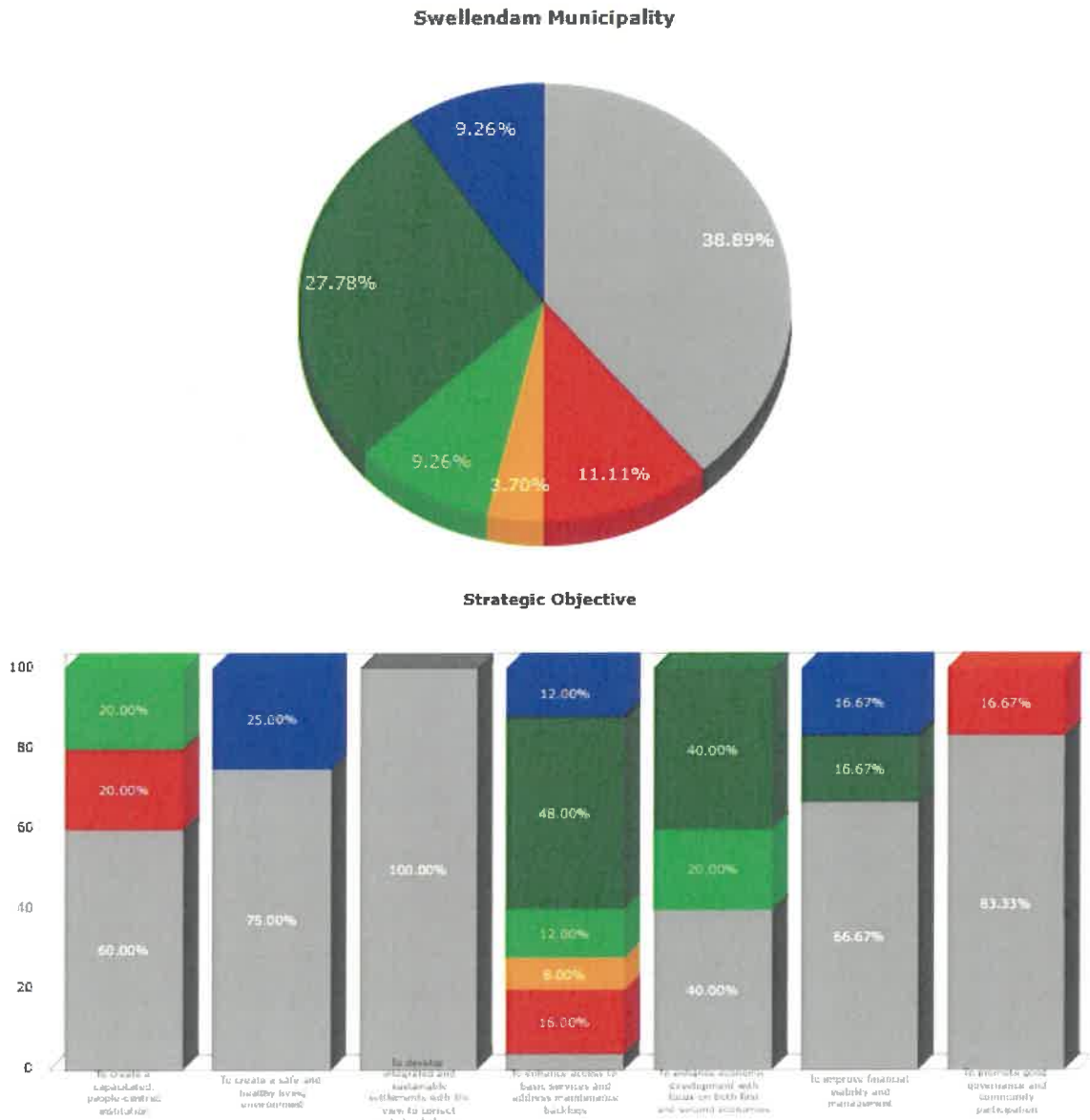


Figure 16: Performance per strategic objective for the mid-year ending 31 December 2022

## Swellendam Municipality

### Mid-Year Budget and Performance Assessment

Category	SO1	SO2	SO3	SO4	SO5	SO6	SO7	Total
	To create a capacitated, people-centred institution	To create a safe and healthy living environment	To develop integrated and sustainable settlements with the view to correct spatial imbalances	To enhance access to basic services and address maintenance backlogs	To enhance economic development with focus on both first and second economies	To improve financial viability and management	To promote good governance and community participation	
N/A	3	3	3	1	2	4	5	21
Not Met	1	0	0	4	0	0	1	6
Almost Met	0	0	0	2	0	0	0	2
Met	1	0	0	3	1	0	0	5
Well Met	0	0	0	12	2	1	0	15
Extremely Well Met	0	1	0	3	0	1	0	5
	<b>5</b>	<b>4</b>	<b>3</b>	<b>25</b>	<b>5</b>	<b>6</b>	<b>6</b>	<b>54</b>

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

#### 11.2 Actual Performance per Strategic Objective of Indicators for the Mid-Year Ending 31 December 2022

Detailed below is the unaudited Top Layer SDBIP for the first half of the financial year ending 31 December 2022 which measures the Municipality's overall performance per strategic objective. The tables, furthermore, include the

# Swellendam Municipality

## Mid-Year Budget and Performance Assessment

performance comments and corrective measures indicated for targets not achieved.

The Municipality met 75.76% (25 of 33) of the applicable KPI's for the period as at 31 December 2022. The remainder of the KPI's (21) on the Top Layer SDBIP out of the total number of 54 KPI's do not have targets for this period and will be reported on in future quarters when they are due. 24% (8 of 33) KPI targets were not achieved as at 31 December 2022 of which the details are included in the tables below.

11.2.1 Actual performance per strategic objective of indicators for the mid-year ending 31 December 2022

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

Ref	KPI Name [R]	Unit of Measurement	Ward	Actual Performance for 2021/22	Overall Performance 2022/23						
					Target					Actual	R
					Q1	Q2	Q3	Q4	Annual		
TL8	Complete the annual risk assessment and submit to the Audit Committee by 30 June 2023	Completed risk assessment submitted to the Audit Committee	All	1	0	0	0	1	1	0	N/A
TL30	Achieve an Unqualified Audit Opinion for the 2021/22 financial year	Unqualified Audit Opinion Achieved	All	1	0	1	0	0	1	1	G
TL31	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 2023	Number of people employed	All	1	0	0	0	1	1	0	N/A
TL32	The percentage of the municipality's personnel budget actually spent on implementing its workplace skills plan by 30 June 2023 (Actual amount spent on training/total	% of the personnel budget spent on implementing the workplace skills plan	All	0.21%	0%	0%	0%	0.50%	0.50%	0%	N/A



# Swellendam Municipality

## Mid-Year Budget and Performance Assessment

Ref	KPI Name [R]	Unit of Measurement	Ward	Actual Performance for 2021/22	Overall Performance 2022/23							
					Target					Actual	R	
					Q1	Q2	Q3	Q4	Annual			
	personnel budget)x100}											
TL33	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	7.51%	10%	10%	10%	10%	10%	10.85 %	R	

Some post has only been budgeted only for six months and kept vacant to realize savings on the budget for increased expenditures due to load-shedding.

Table 15: To create a capacitated, people centred institution

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

Ref	KPI Name [R]	Unit of Measurement	Ward	Actual Performance for 2021/22	Overall Performance 2022/23						
					Target					Actual	R
					Q1	Q2	Q3	Q4	Annual		
TL35	Review the Spatial Development Framework and submit to Council for consideration by 31 May 2023	SDF review and submitted to Council for consideration	All	1	0	0	1	0	1	0	N/A
TL42	Spend 95% of the capital budget allocated for the upgrade of Barrydale Bulk Water Supply (Phase 2) by 30 June 2023 {(Actual capital expenditure on the project divided by the total approved capital budget for the project)x100}	% of the budget spent by 30 June 2023	2	78.56%	0%	10%	40%	95%	95%	61.98 %	B
TL49	Spend 90% of the capital budget allocated for the Infnta slipway beach groyne 30 June 2023 {(Actual capital expenditure on the project divided by the total approved	% of the budget spent	3	New	0%	0%	0%	90%	90%	0%	N/A



# Swellendam Municipality

## Mid-Year Budget and Performance Assessment

Ref	KPI Name [R]	Unit of Measurement	Ward	Actual Performance for 2021/22	Overall Performance 2022/23						
					Target					Actual	R
					Q1	Q2	Q3	Q4	Annual		
	capital budget for the project)x100}										
TL50	Review the Disaster Management Plan and submit to Council by 31 May 2023	Disaster Management Plan reviewed and submitted to Council	All	0	0	0	1	0	1	0	N/A

Table 16: To create a safe and healthy living environment

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

Ref	KPI Name [R]	Unit of Measurement	Ward	Actual Performance for 2021/22	Overall Performance 2022/23						
					Target					Actual	R
					Q1	Q2	Q3	Q4	Annual		
TL51	Review the Human Settlements Plan and submit to Council by 31 May 2023	Human Settlements Plan reviewed and submitted to Council	All	0	0	0	1	0	1	0	N/A
TL53	Spend 95% of the capital budget allocated for the Raiton Human Settlement Development (including water reticulation, sewerage reticulation, roads) by 30 June 2023 {(Actual capital expenditure on the project divided by the total approved capital budget for the project)x100}	% of the budget spent	5	93.78%	0%	0%	60%	95%	95%	0%	N/A
TL54	Review the Housing Selection Policy and submit to Council by 31 March 2023	Housing Selection Policy developed	All	New	0	0	1	0	1	0	N/A

Table 17: To develop integrated and sustainable settlements with the view to correct spatial imbalances

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



# Swellendam Municipality

## Mid-Year Budget and Performance Assessment

Ref	KPI Name [R]	Unit of Measurement	Ward	Actual Performance for 2021/22	Overall Performance 2022/23						
					Target					Actual	R
					Q1	Q2	Q3	Q4	Annual		
TL11	Number of residential properties that receive piped water that is connected to the municipal water infrastructure network as at 30 June 2023	Number of residential properties which are billed for water or have pre paid meters as at 30 June 2023	All	6630	0	6 629	0	6 629	6 629	6 696	G2
TL12	Number of residential properties connected to the municipal electrical infrastructure network (credit and prepaid electrical metering and excluding Eskom areas) as at 30 June 2023	Number of residential properties which are billed for electricity or have pre paid meters (Excluding Eskom areas) as at 30 June 2023	All	7016	0	6 598	0	6 598	6 598	6 948	G2
TL13	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 2023	Number of residential properties which are billed for sewerage as at 30 June 2023	All	6566	0	6 560	0	6 560	6 560	6 564	G2
TL14	Number of residential properties for which refuse is removed once per week as at 30 June 2023	Number of residential properties which are billed for refuse removal as at 30 June 2023	All	6526	0	6 200	0	6 200	6 200	6 453	G2
TL15	Provide access of 6kl free basic water to indigent and poor households in terms of the approved indigent policy	Number of registered indigent and poor households receiving or that have access to free basic water	All	2344	0	2 291	0	2 291	2 291	2 339	G2
TL16	Provide access of 50kwh free basic electricity to indigent households in terms of the	Number of registered indigent households receiving electricity	All	2010	0	1 967	0	1 967	1 967	2 015	G2



# Swellendam Municipality

## Mid-Year Budget and Performance Assessment

Ref	KPI Name [R]	Unit of Measurement	Ward	Actual Performance for 2021/22	Overall Performance 2022/23							
					Target					Actual	R	
					Q1	Q2	Q3	Q4	Annual			
	approved indigent policy											
TL17	Provide access of 20kwh free basic electricity to poor households in terms of the approved indigent policy	Number of registered poor households receiving or that have access to free basic electricity	All	334	0	324	0	324	324	324	324	G
TL18	Provide free basic sanitation to indigent households in terms of the approved indigent policy	Number of registered indigent households receiving free basic sanitation	All	2010	0	1 967	0	1 967	1 967	2 015	2 015	G2
TL19	Provide discounted basic sanitation to poor households in terms of the approved indigent policy (50% discount)	Number of registered poor households receiving discounted basic sanitation	All	334	0	324	0	324	324	324	324	G
TL20	Provide free basic refuse removal to indigent households in terms of the approved indigent policy	Number of registered indigent households receiving free basic refuse removal	All	2010	0	1 967	0	1 967	1 967	2 015	2 015	G2
TL21	Provide discounted basic refuse removal to poor households in terms of the approved indigent policy (50% discount)	Number of registered poor households receiving free basic refuse removal	All	334	0	324	0	324	324	324	324	G
TL26	Limit unaccounted for water to less than 25% by 30 June 2023 {(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 2023	All	34.68%	0%	25%	0%	25%	25%	30.5%	30.5%	R
<b>High volume of water was lost due to pipe breaks.</b>												
TL27	Limit unaccounted for electricity to	% unaccounte	All	8.58%	0%	12%	0%	12%	12%	7.82%	7.82%	B





# Swellendam Municipality

## Mid-Year Budget and Performance Assessment

Ref	KPI Name [R]	Unit of Measurement	Ward	Actual Performance for 2021/22	Overall Performance 2022/23						
					Target					Actual	R
					Q1	Q2	Q3	Q4	Annual		
	less than 12% by 30 June 2023 {(Number of Electricity Units Purchased and/or Generated - Number of Electricity Units Sold) / Number of Electricity Units Purchased and/or Generated} x100}	Unit of Measurement for electricity by 30 June 2023									
TL36	Spend 90% of the roads and stormwater maintenance (excluding general vehicles-streets) budget by 30 June 2023 {(Actual expenditure on maintenance divided by the total approved maintenance budget)x100}	% of the maintenance budget spent	All	86.95%	10%	30%	60%	90%	90%	76.90%	B
TL37	Spend 90% of the electricity maintenance (excluding general vehicles-electricity) budget by 30 June 2023 {(Actual expenditure on maintenance divided by the total approved maintenance budget)x100}	% of the maintenance budget spent	All	94.05%	10%	30%	60%	90%	90%	37.69%	G2
TL38	Spend 90% of the waste water maintenance (excluding general vehicles-sewerage network & general vehicles sewerage administration) budget by 30 June 2023 {(Actual expenditure on maintenance divided by the total approved maintenance budget)x100}	% of the maintenance budget spent	All	88.18%	10%	30%	60%	90%	90%	7.49%	R
<b>Due to the replacement of new pumps and motors, less funds were spent on maintenance.</b>											



# Swellendam Municipality

## Mid-Year Budget and Performance Assessment

Ref	KPI Name [R]	Unit of Measurement	Ward	Actual Performance for 2021/22	Overall Performance 2022/23						
					Target					Actual	R
					Q1	Q2	Q3	Q4	Annual		
TL39	Spend 90% of the water maintenance (excluding general vehicles-water purification, general vehicles-irrigation water & vehicle costs-water dams) budget by 30 June 2023 {(Actual expenditure on maintenance divided by the total approved maintenance budget	% of the maintenance budget spent	All	78.08%	10%	30%	60%	90%	90%	29.79 %	○
<b>Cost containment measures to realise savings for the increased diesel requirements during load shedding. These funds will be moved with the adjustment budget.</b>											
TL40	Spend 95% of the MIG funding allocated for completion of projects by 30 June 2023 {(Actual expenditure on MIG funding received divided by the total MIG funding received)x100}	% of MIG funding received spent	All	95.30%	0%	40%	60%	95%	95%	40.14 %	G2
TL41	Spend 95% of the MIG allocation received for the Barrydale (Smitsville) upgrading of roads and stormwater infrastructure (Portion 3) by 30 June 2023 {(Actual expenditure on MIG funding received divided by the total MIG funding received for the project)x100}	% of the budget spent	2	99.43%	0%	40%	95%	0%	95%	37.02 %	○
<b>The project is in the implementation stage and planned completion is 02 May 2023. The contract was awarded late in the first quarter resulting in underspending.</b>											
TL43	Spend 90% of the capital budget allocated for the upgrade of Railton Bulk water Pipeline Phase 1 port by 30	% of the budget spent	4	69.32%	0%	10%	40%	90%	90%	6.75%	R



# Swellendam Municipality

## Mid-Year Budget and Performance Assessment

Ref	KPI Name [R]	Unit of Measurement	Ward	Actual Performance for 2021/22	Overall Performance 2022/23							
					Target					Actual	R	
					Q1	Q2	Q3	Q4	Annual			
	June 2023 {(Actual capital expenditure on the project divided by the total approved capital budget for the project)x100}											
<b>The underspending was due to the MIG approval which was received late and as a result of the work only commence in the second quarter.</b>												
TL44	95% microbiological quality level achieved for water as per SANS 241	% microbiological water quality level achieved as per SANS 241 criteria	All	98.61	95%	95%	95%	95%	95%	100%		G2
TL45	Spend 95% of the capital budget allocated for the construction of five a side football fields in Railton 30 June 2023 {(Actual capital expenditure on the project divided by the total approved capital budget for the project)x100}	% of the budget spent	5	New	0%	10%	40%	95%	95%	0%		R
<b>Key Performance Indicators will be removed from the SDBIP during the adjustment budget as the project has been removed from the implementation plan. MIG did not approve the project.</b>												
TL46	Spend 90% of the capital budget allocated for the rehabilitation of streets 30 June 2023 {(Actual capital expenditure on the project divided by the total approved capital budget for the project)x100}	% of the budget spent	All	New	0%	80%	90%	0%	90%	99.97%		G2
TL47	Purchase and installation of the 3rd pump at N2 sewer pump station by 30 June 2023	Number of pumps installed by 30 June 2023	1	New	0%	0%	0%	1%	1%	0%		N/A
TL48	Spend 95% of the capital budget allocated for the Railton sanitation upgrade street front sewers 30 June 2023 {(Actual capital	% of the budget spent	4	New	0%	10%	40%	95%	95%	0%		R

Q

# Swellendam Municipality

## Mid-Year Budget and Performance Assessment

Ref	KPI Name [R]	Unit of Measurement	Ward	Actual Performance for 2021/22	Overall Performance 2022/23							
					Target					Actual	R	
					Q1	Q2	Q3	Q4	Annual			
	expenditure on the project divided by the total approved capital budget for the project(x100)											
<b>Delays occurred in the finalization of the final scope of work as additional funds were promised but not received from the department of human settlement and had the scope to be reduced.</b>												

Table 18: 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 Name [R]	Unit of Measurement	Ward	Actual Performance for 2021/22	Overall Performance 2022/23						
					Target					Actual	R
					Q1	Q2	Q3	Q4	Annual		
TL3	Review the Growth and Development Strategy and submit to Council for approval by 30 June 2023	Strategy reviewed and submitted to Council for approval by 30 June 2023	All	0	0	0	0	1	1	0	N/A
TL6	Spend 95% of the capital budget allocated for the establishment of the Container Park in Barrydale by 30 June 2023 {(Actual capital expenditure on the project divided by the total approved capital budget)x100}	% of the budget spent	2	13.92%	0%	0%	40%	95%	95%	0%	N/A
TL9	Publish and distribute a summer(1) and winter(1) tourism brochure with maps by 30 June 2023	Number of publications distributed by 30 June 2023	All	New	0	1	0	1	2	1	G
TL10	Implement 90% of the Event Schedule as the approved by Council by 30 June 2023 {(Number of events completed for the period /Number of events identified in the Events Schedule ) x 100}	% of events implemented by 30 June 2023	All		0%	40%	0%	90%	90%	45%	G2



# Swellendam Municipality

## Mid-Year Budget and Performance Assessment

Ref	KPI Name [R]	Unit of Measurement	Ward	Actual Performance for 2021/22	Overall Performance 2022/23						
					Target					Actual	R
					Q1	Q2	Q3	Q4	Annual		
TL34	Create temporary work opportunities in terms of EPWP by 30 June 2023	Number of temporary work opportunities created	All	269	45	55	55	55	210	116	G2

Table 19: To enhance economic development with focus on both first and second economies

**vi)** To improve financial viability and management

Ref	KPI Name [R]	Unit of Measurement	Ward	Actual Performance for 2021/22	Overall Performance 2022/23						
					Target					Actual	R
					Q1	Q2	Q3	Q4	Annual		
TL22	The percentage of the municipality's capital budget actually spent by 30 June 2023 ((Amount actually spent on capital projects/ Amount budgeted for capital projects) x 100)	% of capital budget spent by 30 June 2023	All	87.38%	0%	20%	40%	90%	90%	38.06%	B
TL23	Financial viability measured in terms of the municipality's ability to meet its service debt obligations as at 30 June 2023 ((Short Term Borrowing + Bank Overdraft + Short Term Lease + Long Term Borrowing + Long Term Lease) / Total Operating Revenue - Operating Conditional Grant) x 100	Debt to revenue as at 30 June 2023	All	6.79%	0%	0%	0%	25.30%	25.30%	0%	N/A
TL24	Financial viability measured in terms of the outstanding service debtors as at 30 June 2023 ((Total outstanding service debtors/ revenue received for services) x 100)	Service debtors to revenue as at 30 June 2023	All	10.00%	0%	0%	0%	18%	18%	0%	N/A





# Swellendam Municipality

## Mid-Year Budget and Performance Assessment

Ref	KPI Name [R]	Unit of Measurement	Ward	Actual Performance for 2021/22	Overall Performance 2022/23						
					Target					Actual	R
					Q1	Q2	Q3	Q4	Annual		
TL25	Financial viability measured in terms of the available cash to cover fixed operating expenditure as at 30 June 2023 $\{(\text{Cash and Cash Equivalents} - \text{Unspent Conditional Grants} - \text{Overdraft}) + \text{Short Term Investment}\} / \text{Monthly Fixed Operational Expenditure excluding (Depreciation, Amortisation, and Provision for Bad Debts, Impairment and Loss on Disposal of Assets)}$	Cost coverage as at 30 June 2023	All	4.30%	0%	0%	0%	1.80%	1.80%	0%	N/A
TL28	Achieve a debtors payment percentage of 95% by 30 June 2023 $\{(\text{Gross Debtors Opening Balance} + \text{Billed Revenue} - \text{Gross Debtors Closing Balance} - \text{Bad Debts Written Off}) / \text{Billed Revenue}\} \times 100$	Debtors payment percentage as at 30 June 2023	All	96.90%	95%	95%	95%	95%	95%	97.46%	G2
TL29	Approve an action plan to address all the issues raised in the management letter of the Auditor-General by 31 December 2022	Action plan approved by the MM by 31 December 2022	All	1	0	0	1	0	1	0	N/A

Table 20: To improve financial viability and management



# Swellendam Municipality

## Mid-Year Budget and Performance Assessment

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

Ref	KPI Name [R]	Unit of Measurement	Ward	Actual Performance for 2021/22	Overall Performance 2022/23						
					Target					Actual	R
					Q1	Q2	Q3	Q4	Annual		
TL1	Compile the Risk Based Audit Plan (RBAP) and submit to the Audit Committee by 30 June 2023	RBAP submitted to the Audit Committee by 30 June 2023	All	1	0	0	0	1	1	0	N/A
TL2	90% of the RBAP for 2022/23 implemented by 30 June 2023 ((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 2023	All	90.00%	15%	40%	60%	90%	90%	28.57 %	R
All audits are being conducted and the municipality will make use of an outside source due to senior internal audit vacancies to ensure all planned audits are completed.											
TL4	Conduct annual customer care survey by 30 June 2023	Customer care survey conducted by 30 June 2023	All	1	0	0	0	1	1	0	N/A
TL5	Compile and submit the draft 5th generation IDP for the 2023/24 financial year to Council by 31 March 2023	Draft IDP compiled and submitted to Council	All	1	0	0	1	0	1	0	N/A
TL7	Submit the draft Annual Report for 2021/22 in terms of the MFMA to Council by 31 January 2023	Draft report submitted to Council by 31 January 2023	All	1	0	0	1	0	1	0	N/A
TL52	Develop Phase I of the draft Integrated Waste Management Plan and submit to Director by 30 June 2023	Phase I of the draft Integrated Waste Management Plan developed and submitted to Director	All	New	0	0	0	1	1	0	N/A

Table 21: To promote good governance and community participation





## **Swellendam Municipality**

### Mid-Year Budget and Performance Assessment

---

## **SECTION 12 – ADJUSTMENT OF THE TOP LAYER SDBIP FOR 2022/23**

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 2021/22.

## **SECTION 13 – ANNUAL REPORT 2021/22**

The draft Annual Report for the 2021/22 financial year will be tabled on or before 31 March 2023.

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

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

Municipality and will include one or more of the following:

- Misstatements in the Financial Statements
- Material underspending of the budget
- Planned key performance indicators not achieved
- Non-compliance with laws and regulations
- Assessment by Internal Audit on predetermined objectives
- Financial management



# **Swellendam Municipality**

## Mid-Year Budget and Performance Assessment

---

- Governance

The Annual Performance Report is currently being audited by the Auditor-General. The final draft will only be sent to the Auditor-General for final verification during the course of January 2023, therefore the final report will be scrutinized for accuracy, reliability and correctness not only by the management team but also by the Auditor-General prior to tabling to Council.



# Swellendam Municipality

## Mid-Year Budget and Performance Assessment

### List of Tables

Table 1: Overall Financial Position.....	6
Table 2: Expenditure Management.....	12
Table 3: Trade and other payables.....	16
Table 4: To create a capacitated, people-centered institution.....	37
Table 5: To create a safe and healthy living environment.....	38
Table 6: To develop integrated and sustainable settlements with the view to correct spatial imbalances.....	38
Table 7: To enhance access to basic services and address maintenance backlogs.....	41
Table 8: To enhance economic development with focus on both first and second economies.....	41
Table 9: To improve financial viability and management.....	42
Table 10: To promote good governance and community participation.....	43
Table 11: Budget per Strategic Objective.....	43
Table 12: budget operating and capital expenditure.....	45
Table 13: capital budget allocation.....	47
Table 14: Operational budget allocation.....	47
Table 15: To create a capacitated, people centred institution.....	51
Table 16: To create a safe and healthy living environment.....	52
Table 17: To develop integrated and sustainable settlements with the view to correct spatial imbalances.....	52
Table 18: To enhance access to basic services and address maintenance backlogs.....	58
Table 19: To enhance economic development with focus on both first and second economies.....	59
Table 20: To improve financial viability and management.....	60
Table 21: To promote good governance and community participation.....	61

### List of Figures

Figure 1: Overall Financial Position.....	7
Figure 2: Property rates.....	8
Figure 3: Figure 2 - Electricity service charges.....	8
Figure 4: Figure 3 - Water service charges.....	9
Figure 5: Figure 4 - Sanitation service charges.....	9
Figure 6: Figure 5 - Refuse removal service charges.....	10
Figure 7: Figure 6 - Expenditure Management.....	13
Figure 8: Figure 7 - Capital Expenditure by Directorate.....	15
Figure 9: Current ratio.....	18
Figure 10: Payment rate.....	18
Figure 11: Figure 8 - Outstanding Debtors.....	26
Figure 12: Budgeted capital expenditure per strategic objective.....	44
Figure 13: Budgeted operating expenditure per strategic objective.....	44
Figure 14: Actual operational expenditure December 2022.....	45
Figure 15: Actual capital expenditure December 2022.....	46
Figure 16: Performance per strategic objective for the mid-year ending 31 December 2022.....	48



**Swellendam Municipality**

Mid-Year Budget and Performance Assessment


---

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

**SUBMISSION BY THE MUNICIPAL MANAGER**

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

Name in print: Anneleen Vorster

Signature: 

Date: 24/01/2023

**MAYOR OF SWELLENDAM MUNICIPALITY ACKNOWLEDGEMENT OF RECEIPT**

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

Name in print: Francis du Rand

Signature: 

Date: 25/01/2023

