ANNEXURES

PART 5

COUNCIL MEETING

30 JANUARY 2024

SWELLENDAM MUNICIPALITY

Quarterly Budget Statement
(1 October 2023 – 31 December 2023)

In-Year Report of the Municipality

Prepared in terms of Section 52 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.

278.

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Glossary

"Approved budget" means an annual budget approved by Council.

"Adjustment budget" means the revision of the annual budget in terms of section 28 of the MFMA.

"Allocations" means the money received from the Provincial or National Government or other municipalities.

"Annual budget" means the financial plan of the Swellendam Municipality.

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

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

"Quarter One" means the reporting period from the 1st of July until the 30th of September.

"Quarter Two" means the reporting period from the 1st of October until the 31st of December.

"Quarter Three" means the reporting period from the 1st of January until the 31st of March.

"Quarter Four" means the reporting period from the 1st of April until the 30th of June.

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

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

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

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

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

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

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

PART 1 – IN-YEAR REPORT

1. MAYOR'S REPORT

The report is prepared by the Director of Financial Services. The implementation of the budget is summarised under the executive summary.
The information in the report reflects the transactions for the period posted until 31 December 2023.

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

2. EXECUTIVE SUMMARY

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

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

2.1 Overall financial position on the capital and operating budget

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

Description	Revenue R'000	Operating Expenditure R'000	Capital Expenditure R'000
Original budget	461 709	456 060	46 330
Adjustment budget	468 609	456 855	54 433
SDBIP planned Quarter 1	117 152	114 459	13 608
SDBIP planned Quarter 2	240 154	229 600	32 153
Actual YTD Quarter 1	93 748	70 812	4 720
Actual YTD Quarter 2	225 900	185 561	14 908
Percentage of planned SDBIP - Quarter 1	80,02%	61,87%	34,69%
Percentage of planned SDBIP - Quarter 2	94,06%	80,82%	46,37%
Percentage of total budget - Quarter 1	20,01%	15,50%	8,67%
Percentage of total budget - Quarter 2	47,03%	40,49%	23,18%

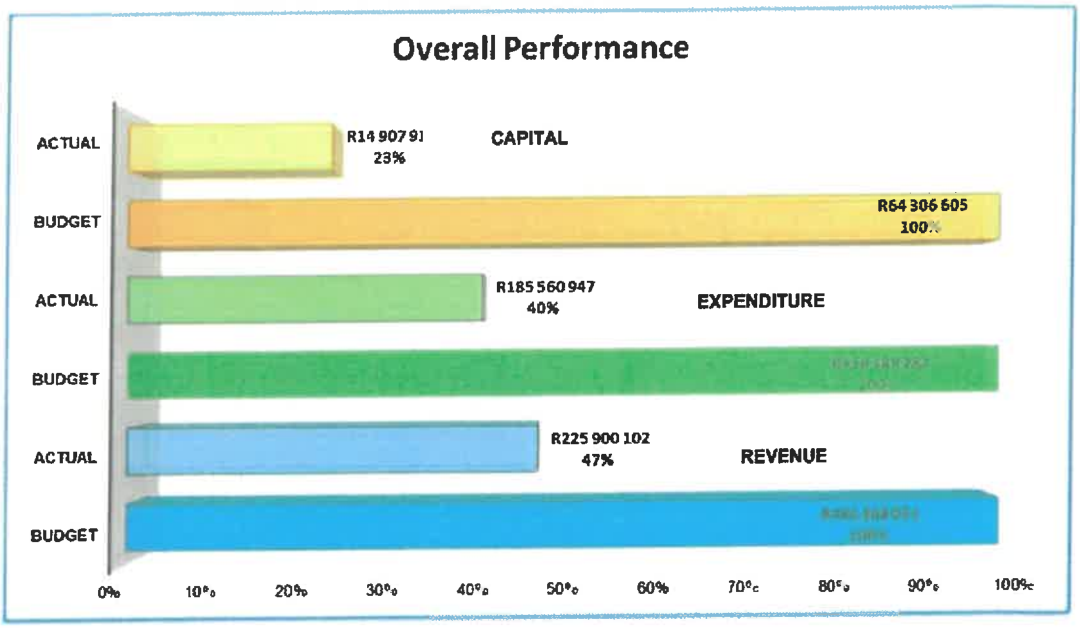

Figure 1 – Overall performance

2.2 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 quarter two is R89,6 million.

Refer to table C4 for more detail.

The comparisons of the major sources of revenue are illustrated below:

WC034 Swellendam - Table C1 Monthly Budget Statement Summary - Quarter 2

Description	2022/23	Budget Year 2023/24								
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Quarter 1	Quarter 2	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
Financial Performance										
Property rates	50 116	57 462	57 462	16 768	13 193	29 960	28 731	1 230	4%	57 462
Service charges	152 118	174 551	174 551	43 473	42 076	85 550	87 275	(1 726)	-2%	174 551
Investment revenue	7 683	6 662	6 662	2 467	2 884	5 351	3 331	2 020	61%	6 662
Transfers and subsidies - Operational	65 889	117 848	121 265	20 185	34 591	54 777	60 632	(5 856)	-10%	121 265
Other own revenue	74 138	80 165	80 165	6 753	29 978	36 731	40 082	(3 351)	-8%	80 165
Total Revenue (excluding capital transfers and contributions)	**339 943**	**436 688**	**440 104**	**89 646**	**122 723**	**212 369**	**220 052**	**(7 683)**	**-3%**	**440 104**

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

Sale of Goods and Rendering of Services

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

Agency services

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

Interest earned from Current and Non-Current Assets

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

Dividends

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

Licence and permits

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

Operational revenue

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

Transfers and subsidies - Operational

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

Interest

The budget amount for interest is R0,324 million, whilst the year-to-date budget based on history is R0,162 million, whilst the year-to-date actual revenue is R 0,198 million. This represents 61,1% of the budget amount. The reason for this adverse variance is mainly due to the fact that additional amount for interest was billed based on outstanding accounts for period up to date.

Other Gains

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

2.3 Operating expenditure by type

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

The total actual expenditure for quarter two amount to R 185,6 million. The total budget is R 458,2 million and the year-to-date budget is R229,6 million which represents an underspending of 19% for the year to date. The breakdown is as follows:

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

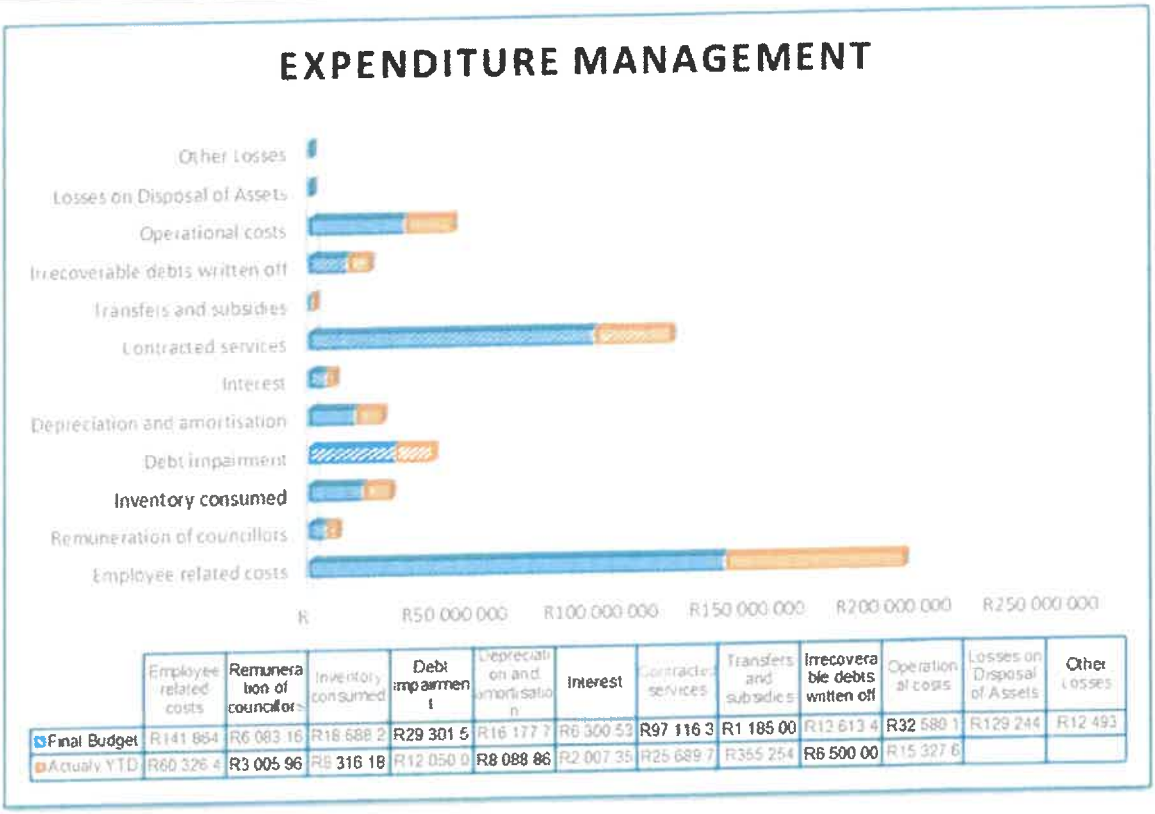

Figure 2 – Expenditure Management

WC034 Swellendam - Table C1 Monthly Budget Statement Summary - Quarter 2

Description R thousands	2022/23 Audited Outcome	Budget Year 2023/24 Original Budget	Adjusted Budget	Quarter 1	Quarter 2	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
Financial Performance										
Employee costs	113 234	142 965	141 865	27 503	32 823	60 326	71 458	(11 132)	-16%	141 865
Remuneration of Councillors	5 607	6 083	6 083	1 363	1 643	3 006	3 042	(36)	-1%	6 083
Depreciation and amortisation	16 157	16 178	16 178	4 044	4 044	8 089	8 089	0	0%	16 178
Interest	6 847	6 301	6 301	1 528	480	2 007	3 150	(1 143)	-36%	6 301
Inventory consumed and bulk purchases	98 605	114 064	113 825	26 815	25 396	52 210	57 069	(4 860)	-9%	113 825
Transfers and subsidies	530	1 185	1 185	224	131	355	592	(237)	-40%	1 185
Other expenditure	92 486	169 284	172 753	9 335	50 233	59 567	86 199	(26 632)	-31%	172 753
Total Expenditure	**335 467**	**456 060**	**458 189**	**70 812**	**114 749**	**185 561**	**229 600**	**(44 039)**	**-19%**	**458 189**

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

Employee related costs

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

Inventory consumed

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

Debt impairment

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

Interest

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

Contracted services

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

Transfers and subsidies

The budget for transfers and subsidies is R1,2 million, while the year-to-date budget based on history is R0,592 million of which R0,355 million has been expended up to quarter two and represents 29,9% of the budget amount. Expenditure for transfers and subsidies occur on specific due dates in line with the contracts.

Loss on Disposal of Assets

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

<u>Other Losses</u>

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

2.4 Capital expenditure

The budget amount for capital expenditure is R64,3 million of which R 14,9 million has been expended to date. This represents 23,2% of the budgeted amount.

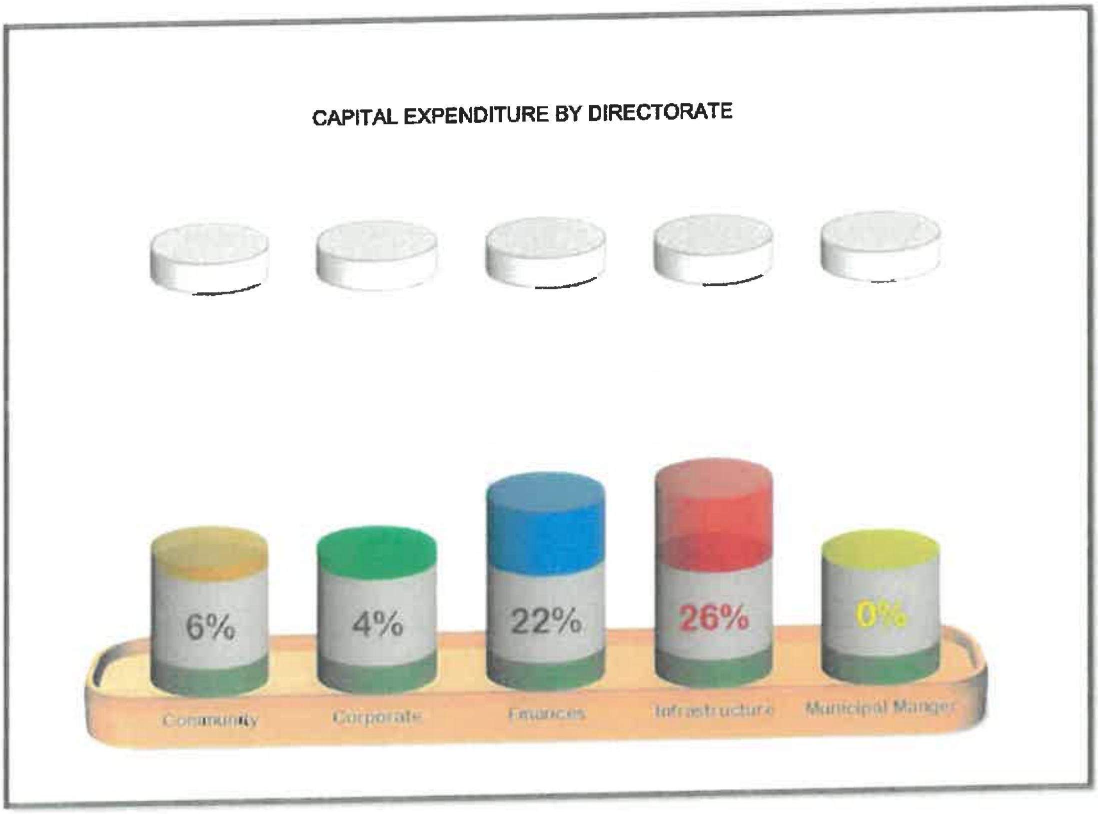

Figure 3 – Capital Expenditure by Directorate

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

The following capital projects have realised up to quarter two compared to the SDBIP budget for quarter two:

COSTCODE	UKEY	V202_PROJDE	Amended Budget	Year to date Actual	Year to date Budget	YTD Variance	YTD % Variance
50101002811	20220630054895	3rd pump at N2 sewer pumpstation	655 000.00	-	-	-	0%
50101002831	20220630054901	Railton sanitation upgrade, street front sewers	800 000.00	179 672.50	150 000.00	29 672.50	4%
50101002841	20220630054913	Refuse container Malgas and Infanta X6	67 000.00	-	-	-	0%
50101002901	20220630054934	Parks - Machinery and Equipment	10 000.00	9 502.54	4 545.00	4 957.54	50%
50101003291	20220630055063	Computer Equipment - All departments	240 000.00	239 103.28	109 090.00	130 013.28	54%
50101003771	20220630055207	SSEG for security cameras	150 000.00	-	-	-	0%
50101003951	20230305984748	Swellendam Railton 950 erven - Elec Infrastructure	4 544 623.00	-	-	-	0%
50101004151	20230305984850	Sewer Blockage - Jetting Machine	590 000.00	-	-	-	0%
50101004271	20230605042935	Inverter for server room	160 000.00	155 607.25	-	155 607.25	97%
50101004541	20230710032247	New Silo wastewater Pump station	3 000 000.00	-	-	-	0%
50101004701	20230710032316	Barrydale Sewer Manholes (82 Houses)	1 100 000.00	-	-	-	0%
50101004711	20230710032322	Stone Trap - Barrydale Waste Water Network	120 000.00	-	-	-	0%
50101004751	20230710032334	Landfill site Bontebok Fencing 2023/2024	4 781 030.00	-	-	-	0%
50101004831	20230710032358	Machinery and Equipment - OFFICE BUILDINGS	20 000.00	14 157.20	9 090.00	5 067.20	25%
50101004881	20230710032379	Generator 5 kW Streets	22 500.00	22 500.00	22 500.00	-	0%
50101004901	20230710032385	Grass cutting equipment (Brush cutters)	50 000.00	48 634.78	22 725.00	25 909.78	52%
50101004931	20230710032397	Fleet - Machinery and equipment	10 000.00	8 879.11	4 545.00	4 334.11	43%
50101004941	20230710032403	Traffic: Machinery and Equipment 2023_2024	10 000.00	6 283.39	4 545.00	1 738.39	17%
50101004961	20230710032409	Machinery and Equipment - ELECTRICITY	52 007.00	35 116.91	27 275.00	7 841.91	15%
50101005061	20230710032443	Office furniture - All departments	100 000.00	57 148.56	45 455.00	11 693.56	12%
50101005281	20230710032516	Railton Upgrading of Gravel Roads and Stormwater P	1 305 000.00	-	-	-	0%
50101005311	20230710032525	Rehabilitation of roads (RRAMS priority list)	3 000 000.00	-	-	-	0%
50101005681	20230710032640	Replace alarm system	60 000.00	-	-	-	0%
50101005921	20230908022214	2 x 4 seater Sedans (2023/2024)	35 000.00	-	-	-	0%
50101005931	20230908022220	Klipperivier Stainless steel safety Railings Repla	200 000.00	-	-	-	0%
50101005941	20230908022223	Silo pumpstation manifold upgrade	85 000.00	-	-	-	0%
50101005951	20230908022226	Generators	764 358.00	690 000.00	-	690 000.00	90%
50101005961	20231205981822	SKIPS 2023 - 2024	217 391.00	170 000.00	-	170 000.00	78%
50101005991	20231205981831	Hermitage Gravel road Upgrade	1 752 620.00	-	-	-	0%
50101006001	20231205981834	Erosion damage to culvert/outfall, Trichardt Stree	304 347.00	-	-	-	0%
50101006011	20231205981837	Damage to gabion retainer Kerk Street bridge appro	130 435.00	-	-	-	0%
50102000421	20220630054787	Swellendam (Railton): Bulk Water Reticulation and	1 599 000.00	-	-	-	0%
50102000721	20230710032175	Swellendam (Railton): Bulk Water Reticulation	10 745 966.00	8 595 517.49	6 000 000.00	2 595 517.49	24%
50102000741	20230710032181	Upgrade of Irrigation pump station Suurbraak	250 000.00	-	-	-	0%
50102000761	20230710032187	Barrydale Pump Station Fencing 2023/2024	92 000.00	-	-	-	0%
50102000821	20230710032250	Barrydale mid reservoir booster pumpstation	380 000.00	-	-	-	0%
50102000891	20231205981810	Repairs to earth channel (Primary raw water storag	739 130.00	-	-	-	0%
50102000901	20231205981813	Grootkloof 1 raw water inlet erosion	391 304.00	-	-	-	0%
50102000911	20231205981816	Rietkuil new reservoir and supply link	1 739 130.00	-	-	-	0%
50103000101	20210700991882	Upgrade of Telemetry (Swellendam) Conversion from	322 500.00	-	-	-	0%
50103000231	20220630054820	Steps and channel grids with railings for Swellend	120 000.00	-	-	-	0%
50103000241	20220630054823	New MCC with magflow for Swellendam waterworks fil	280 000.00	-	-	-	0%
50103000531	20230305984775	Klipperivier Stainless steel safety Railings Repla	200 000.00	-	-	-	0%
50103000651	20230710032205	Installation of chlorination system WTW	1 400 000.00	-	-	-	0%
50103000821	20230710032339	Installation of chlorination system WWTW 2023/24	1 298 050.00	-	-	-	0%
50103000831	20230908022211	Diesel Trailor 500l x1	60 000.00	-	-	-	0%
50103000841	20231205981819	Upgrading of Barrydale Bulk Water Supply Phase 2	5 398 438.00	2 370 378.31	-	2 370 378.31	44%

The following capital projects have not realised up to quarter two compared to the SDBIP budget for quarter two:

COSTCODE	UKEY	V202_PROJDE	Amended Budget	Year to date Actual	Year to date Budget	YTD Variance	YTD % Variance
50101003221	20220630055042	Media - Office Equipment	20 000.00	-	9 090.00	- 9 090.00	-45%
50101003261	20220630055054	ICT network	100 000.00	-	45 455.00	- 45 455.00	-45%
50101003831	20220630055231	Conversion of old Library into offices	920 000.00	217 019.92	800 000.00	- 582 980.08	-63%
50101004051	20230305984814	Fire skids	35 000.00	24 128.50	35 000.00	- 10 871.50	-31%
50101004471	20230710032127	Replacement of Old redundent MV oile switchgear wi	507 993.00	-	166 667.00	- 166 667.00	-33%
50101004481	20230710032130	Electricicaiton of housing project 950 erven	2 173 913.00	170 526.73	815 217.00	- 644 690.27	-30%
50101004521	20230710032142	Replace 70 LED Streetlights: Barrydale	180 000.00	151 869.13	180 000.00	- 28 130.87	-16%
50101004531	20230710032244	Barrydale - Manhole - wilge street	30 000.00	-	30 000.00	- 30 000.00	-100%
50101004691	20230710032313	Railton sanitation upgrade, street front sewers 20	150 000.00	93 284.95	150 000.00	- 56 715.05	-38%
50101004731	20230710032328	Solar panels, batteries and electrical installatio	170 000.00	-	170 000.00	- 170 000.00	-100%
50101004741	20230710032331	Mini drop off sites for Railton	100 000.00	-	100 000.00	- 100 000.00	-100%
50101004761	20230710032337	Recycle bins for public spaces - Drop off facility	15 500.00	-	15 500.00	- 15 500.00	-100%
50101004801	20230710032349	Recycling bins for all municipal offices 2023/24	65 000.00	-	65 000.00	- 65 000.00	-100%
50101004821	20230710032355	Skip for hazardous material Bontebok, Infanta	30 000.00	-	30 000.00	- 30 000.00	-100%
50101004841	20230710032361	Machinery and equipment - REFUSE	40 000.00	9 282.72	18 180.00	- 8 897.28	-22%
50101004851	20230710032364	Concrete mixer	45 000.00	-	35 000.00	- 35 000.00	-78%
50101004871	20230710032373	New vehicle testing system	300 000.00	-	300 000.00	- 300 000.00	-100%
50101004921	20230710032391	Community halls machinery and equipment	60 000.00	5 513.04	27 275.00	- 21 761.96	-36%
50101004971	20230710032412	Roller Mower 1.5M 2023-2026	70 000.00	57 218.00	70 000.00	- 12 782.00	-18%
50101004981	20230710032415	Renewable Energy (Solar)/Generator for load shed	300 000.00	-	300 000.00	- 300 000.00	-100%
50101005011	20230710032428	Tables for Barrydale learners classes 2023/24	16 000.00	12 500.00	16 000.00	- 3 500.00	-22%
50101005141	20230710032470	Traffic mascot for road safety	15 000.00	-	15 000.00	- 15 000.00	-100%
50101005151	20230710032473	Community halls furniture and equipment 2023-2026	40 000.00	-	18 180.00	- 18 180.00	-45%
50101005161	20230710032476	Replace Airconditioners at various buildings 2023-	50 000.00	-	22 725.00	- 22 725.00	-45%
50101005171	20230710032479	Furniture & equipment (Microwaves, Fridges) - 2023	40 000.00	-	18 180.00	- 18 180.00	-45%
50101005211	20230710032491	Cell phones x 5	8 000.00	6 605.20	8 000.00	- 1 394.80	-17%
50101005501	20230710032582	Rehabilitation of section of Van Riebeeck Street.	2 100 000.00	-	787 500.00	- 787 500.00	-38%
50101005511	20230710032585	New gravel road erf 832 to 835	200 000.00	-	200 000.00	- 200 000.00	-100%
50101005521	20230710032588	Railton Walkway Project	782 609.00	29 425.00	782 610.00	- 753 185.00	-96%
50101005691	20230710032643	Cafeteria (place to eat for personnel) - Suurbraak	25 000.00	-	25 000.00	- 25 000.00	-100%
50101005701	20230710032646	Toilet and garage (Buffeljags)	50 000.00	-	50 000.00	- 50 000.00	-100%
50101005721	20230710032652	Conversion of old Library into offices	1 500 000.00	-	500 000.00	- 500 000.00	-33%
50101005891	20230710032703	Concrete Loading Bay - Stores	20 000.00	-	20 000.00	- 20 000.00	-100%
50101005901	20230710032706	Emergency Housing alternative	50 000.00	19 227.51	50 000.00	- 30 772.49	-62%
50101005971	20231205981825	Traffic: Machinery and Equipment 2023_2024	26 087.00	-	4 545.00	- 4 545.00	-17%
50102000751	20230710032184	Swellendam (Railton): Upgrade of Bakenskop and Ral	4 612 174.00	1 505 669.72	3 843 261.00	- 2 337 591.28	-51%
50102000841	20230710032376	Water Machinery and Equipment 2023_2024	30 000.00	3 146.09	13 635.00	- 10 488.91	-35%
50102000851	20230710032394	Access ladder and grids-Suurbraak	47 500.00	-	47 500.00	- 47 500.00	-100%
50103000441	20220630054925	Sewerage - Machinery and equipment	30 000.00	-	13 635.00	- 13 635.00	-45%

2.5 Financial Position

The breakdown of the financial position can be seen below:

2.5.1 Current Assets and Liabilities

Cash

Refer to PART 3 paragraph 2 for further detail on cash and cash equivalents for quarter two.

Trade and other payables

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

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

2.5.2 Non-Current Assets and Liabilities

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

2.6 Cash Flow

The detail of this section can be found in Section 4 of this report Table C7 (Cashflow statement). The balance at the end of the period for the Cash Flow Statement amounts to R213,9 million.

3. IN-YEAR BUDGET STATEMENT TABLES

3.1 Monthly budget statement

3.1.1 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 - Quarter 2

Description	2022/23	Budget Year 2023/24								
	Audited Outcome	Original Budget	Adjusted Budget	Quarter 1	Quarter 2	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands										
Financial Performance										
Property rates	50 116	57 462	57 462	16 768	13 193	29 960	28 731	1 230	4%	57 462
Service charges	152 118	174 551	174 551	43 473	42 076	85 550	87 275	(1 726)	-2%	174 551
Investment revenue	7 683	6 662	6 662	2 467	2 884	5 351	3 331	2 020	61%	6 662
Transfers and subsidies - Operational	55 889	117 848	121 265	20 185	34 591	54 777	60 632	(5 856)	-10%	121 265
Other own revenue	74 138	80 165	80 165	6 753	29 978	36 731	40 082	(3 351)	-8%	80 165
Total Revenue (excluding capital transfers and contributions)	**339 943**	**436 688**	**440 104**	**89 646**	**122 723**	**212 369**	**220 052**	**(7 683)**	**-3%**	**440 104**
Employee costs	113 234	142 965	141 865	27 503	32 823	60 326	71 458	(11 132)	-16%	141 865
Remuneration of Councillors	5 607	6 083	6 083	1 363	1 643	3 006	3 042	(36)	-1%	6 083
Depreciation and amortisation	16 157	16 178	16 178	4 044	4 044	8 089	8 089	0	0%	16 178
Interest	8 847	6 301	6 301	1 528	480	2 007	3 150	(1 143)	-36%	6 301
Inventory consumed and bulk purchases	98 605	114 064	113 825	26 815	25 395	52 210	57 069	(4 860)	-9%	113 825
Transfers and subsidies	530	1 185	1 185	224	131	355	592	(237)	-40%	1 185
Other expenditure	92 465	169 284	172 753	9 335	50 233	59 567	86 199	(26 632)	-31%	172 753
Total Expenditure	**335 467**	**456 060**	**458 189**	**70 812**	**114 749**	**185 561**	**229 600**	**(44 039)**	**-19%**	**458 189**
Surplus/(Deficit)	**4 476**	**(19 372)**	**(18 085)**	**18 834**	**7 973**	**26 808**	**(9 548)**	**36 355**	**-381%**	**(18 085)**
Transfers and subsidies - capital (monetary allocations)	47 883	20 240	35 423	4 102	9 430	13 532	17 711	(4 180)	-24%	35 423
Transfers and subsidies - capital (in-kind)	–	4 781	4 781	–	–	–	2 391	(2 391)	-100%	4 781
Surplus/(Deficit) after capital transfers & contributions	**52 360**	**5 649**	**22 119**	**22 936**	**17 403**	**40 339**	**10 554**	**29 785**	**282%**	**22 119**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	**52 360**	**5 649**	**22 119**	**22 936**	**17 403**	**40 339**	**10 554**	**29 785**	**282%**	**22 119**
Capital expenditure & funds sources										
Capital expenditure	**61 115**	**46 330**	**64 307**	**4 720**	**10 188**	**14 908**	**32 153**	**(17 245)**	**-54%**	**64 307**
Capital transfers recognised	48 102	25 021	40 204	4 102	9 430	13 532	20 102	(6 570)	-33%	40 204
Borrowing	7 211	3 598	3 732	–	180	180	1 866	(1 686)	-90%	3 732
Internally generated funds	4 654	17 712	20 371	618	578	1 197	10 185	(8 989)	-88%	20 371
Total sources of capital funds	**59 967**	**46 330**	**64 307**	**4 720**	**10 188**	**14 908**	**32 153**	**(17 245)**	**-54%**	**64 307**
Financial position										
Total current assets	167 082	137 537	124 174	148 118	31 462	179 580				124 174
Total non current assets	521 401	573 803	591 780	518 719	21 809	540 528				591 780
Total current liabilities	85 240	107 090	95 234	58 623	20 010	78 632				95 234
Total non current liabilities	119 446	123 392	123 392	108 788	9 042	117 830				123 392
Community wealth/Equity	**483 701**	**480 859**	**497 328**	**512 603**	**11 428**	**524 031**				**497 328**
Cash flows										
Net cash from (used) operating	190 986	20 244	24 534	89 316	(50 054)	39 261	12 267	(26 994)	-220%	366 827
Net cash from (used) investing	(57 400)	(41 932)	(59 908)	564	(8 830)	(8 267)	34 352	42 619	124%	68 705
Net cash from (used) financing	(5 349)	4 238	4 238	–	–	–	1 479	1 479	100%	3 545
Cash/cash equivalents at the month/year end	**241 561**	**98 595**	**85 009**	**272 886**	**(58 889)**	**213 997**	**164 243**	**(49 754)**	**-30%**	**622 080**
Debtors & creditors analysis	**0-30 Days**	**31-60 Days**	**61-90 Days**			**121-150 Dys**	**151-180 Dys**	**181 Dys-1 Yr**	**Over 1Yr**	**Total**
Debtors Age Analysis										
Total By Income Source	18 011	1 433	1 103	40 286	41 984	820	1 098	3 495	15 214	41 984
Creditors Age Analysis										
Total Creditors	286	688	160	5 966	1 198	42	5	–	–	1 198

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

WC034 Swellendam - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - Quarter 2

Description	Ref	2022/23	Budget Year 2023/24									
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	Quarter 1	Quarter 2	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands	1											
Revenue - Functional												
Governance and administration		96 490	103 244	105 321	20 491	36 203	28 192	64 395	52 661	11 734	22%	105 321
Executive and council		31 588	27 331	27 421	14 530	15 382	9 922	25 304	13 710	11 594	85%	27 421
Finance and administration		64 901	75 913	77 901	5 961	20 820	18 270	39 091	38 950	140	0%	77 901
Internal audit		–	–	–	–	–	–	–	–	–		–
Community and public safety		84 074	119 803	120 694	12 913	1 883	42 531	44 413	60 347	(15 934)	-26%	120 694
Community and social services		7 168	7 290	7 290	717	1 065	2 112	3 177	3 645	(468)	-13%	7 290
Sport and recreation		851	945	845	86	150	310	460	422	37	9%	845
Public safety		46 124	47 659	47 694	12 110	667	24 743	25 411	23 847	1 564	7%	47 694
Housing		29 931	63 910	64 866	–	–	15 366	15 386	32 433	(17 067)	-53%	64 866
Health		–	–	–	–	–	–		–	–		–
Economic and environmental services		9 542	8 473	10 181	333	1 162	1 221	2 383	5 090	(2 707)	-53%	10 181
Planning and development		2 840	3 007	2 962	173	611	639	1 250	1 481	(231)	-16%	2 962
Road transport		6 701	5 466	7 219	160	552	581	1 133	3 610	(2 476)	-69%	7 219
Environmental protection		–	–	–	–	–	–	–	–	–		–
Trading services		197 721	230 124	244 047	22 648	54 487	60 206	114 692	122 023	(7 331)	-6%	244 047
Energy sources		101 794	118 187	123 071	9 529	30 295	29 030	59 326	61 535	(2 210)	-4%	123 071
Water management		49 362	56 906	65 207	9 224	13 223	17 298	30 521	32 603	(2 082)	-6%	65 207
Waste water management		29 074	30 025	30 868	2 244	6 423	8 327	14 750	15 434	(684)	-4%	30 868
Waste management		17 492	25 006	24 901	1 651	4 545	5 550	10 095	12 451	(2 355)	-19%	24 901
Other	4	–	65	65	2	13	3	16	32	(16)	-49%	65
Total Revenue - Functional	2	387 827	461 709	480 308	56 387	93 748	132 152	225 900	240 154	(14 253)	-6%	480 308
Expenditure - Functional												
Governance and administration		85 388	105 613	106 317	8 810	5 327	37 720	43 047	53 375	(10 328)	-19%	106 317
Executive and council		28 111	21 860	23 425	1 547	1 936	7 718	9 654	11 325	(1 671)	-15%	23 425
Finance and administration		56 669	82 248	81 387	7 138	3 130	29 710	32 840	41 298	(8 458)	-20%	81 387
Internal audit		588	1 505	1 505	125	261	292	553	752	(199)	-27%	1 505
Community and public safety		69 002	136 621	137 520	14 245	12 409	39 864	52 273	68 815	(16 542)	-24%	137 520
Community and social services		8 621	11 141	11 095	1 710	2 759	2 165	4 924	5 578	(654)	-12%	11 095
Sport and recreation		11 339	12 371	12 371	1 591	4 859	1 408	6 268	6 185	83	1%	12 371
Public safety		44 452	50 150	50 139	10 695	3 661	20 962	24 623	25 094	(472)	-2%	50 139
Housing		4 590	62 957	63 913	249	1 130	15 328	16 458	31 957	(15 499)	-49%	63 913
Health		1	1	1	0	0	0	1	1	0	0%	1
Economic and environmental services		29 251	29 694	29 545	3 071	8 003	2 930	10 933	14 864	(3 931)	-26%	29 545
Planning and development		5 986	9 030	8 935	868	2 230	1 482	3 711	4 533	(821)	-18%	8 935
Road transport		22 538	20 020	19 970	2 049	5 774	1 293	7 067	10 010	(2 943)	-29%	19 970
Environmental protection		726	644	640	155	–	155	155	322	(167)	-52%	640
Trading services		151 351	182 761	183 436	15 725	44 851	34 142	78 993	91 860	(12 867)	-14%	183 436
Energy sources		93 702	112 790	112 750	8 502	24 652	26 138	50 790	56 400	(5 609)	-10%	112 750
Water management		25 031	26 334	27 050	2 017	8 002	3 055	11 058	13 574	(2 517)	-19%	27 050
Waste water management		14 656	21 290	21 290	2 999	7 098	2 584	9 683	10 665	(982)	-9%	21 290
Waste management		17 963	22 346	22 346	2 208	5 098	2 364	7 462	11 221	(3 759)	-33%	22 346
Other		494	1 371	1 371	–	220	95	315	685	(370)	-54%	1 371
Total Expenditure - Functional	3	335 467	456 060	458 189	41 852	70 812	114 749	185 561	229 600	(44 039)	-19%	458 189
Surplus/ (Deficit) for the year		52 360	5 649	22 119	14 534	22 936	17 403	40 339	10 554	29 785	282%	22 119

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

3.1.3 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) - Quarter 2

Vote Description	Ref	2022/23	Budget Year 2023/24								
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Quarter 1	Quarter 2	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
Revenue by Vote	1										
Vote 1 - Municipal Manager		2 593	–	90	–	30	30	45	(15)	-33.3%	90
Vote 2 - CORPORATE SERVICES		31 426	37 190	37 463	16 382	11 081	27 463	18 732	8 731	46.6%	37 463
Vote 3 - FINANCE SERVICES		61 834	68 337	70 051	20 263	17 550	37 813	35 026	2 787	8.0%	70 051
Vote 4 - ENGINEERS SERVICE		187 093	206 888	222 624	50 356	55 109	105 466	111 312	(5 846)	-5.3%	222 624
Vote 5 - COMMUNITY SERVICES		58 176	96 493	97 344	5 609	23 297	28 906	48 672	(19 766)	-40.6%	97 344
Vote 6 - COMMUNITY SERVICES CONTINUED		46 706	52 801	52 736	1 139	25 084	26 223	26 368	(145)	-0.5%	52 736
Total Revenue by Vote	2	387 827	461 709	480 308	93 748	132 152	225 900	240 154	(14 253)	-5.9%	480 308
Expenditure by Vote	1										
Vote 1 - Municipal Manager		5 930	10 154	10 064	1 284	1 794	3 078	5 122	(2 044)	-39.9%	10 064
Vote 2 - CORPORATE SERVICES		39 280	45 529	47 242	7 408	9 323	16 731	23 304	(6 573)	-28.2%	47 242
Vote 3 - FINANCE SERVICES		30 344	40 536	39 688	7 548	11 798	19 346	20 292	(946)	-4.7%	39 688
Vote 4 - ENGINEERS SERVICE		164 057	191 674	192 135	41 067	41 268	82 336	96 246	(13 910)	-14.5%	192 135
Vote 5 - COMMUNITY SERVICES		52 208	118 877	119 750	11 052	28 987	40 038	59 966	(19 928)	-33.2%	119 750
Vote 6 - COMMUNITY SERVICES CONTINUED		43 648	49 290	49 312	2 452	21 580	24 032	24 669	(637)	-2.6%	49 312
Total Expenditure by Vote	2	335 467	456 060	458 189	70 812	114 749	185 561	229 600	(44 039)	-19.2%	458 189
Surplus/ (Deficit) for the year	2	52 360	5 649	22 119	22 936	17 403	40 339	10 554	29 785	282.2%	22 119

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

WC034 Swellendam - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - Quarter 2

Description	Ref	2022/23	Budget Year 2023/24								
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Quarter 1	Quarter 2	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
Revenue											
Exchange Revenue		173 667	191 584	191 584	48 649	47 500	96 149	95 792	358	0%	191 584
Service charges - Electricity		97 473	113 936	113 936	29 806	27 648	67 453	56 968	486	1%	113 936
Service charges - Water		22 509	25 388	25 388	5 063	5 921	10 984	12 694	(1 710)	-13%	25 388
Service charges - Waste Water Management		19 386	20 521	20 521	4 934	4 872	9 806	10 260	(454)	-4%	20 521
Service charges - Waste management		12 749	14 707	14 707	3 671	3 635	7 306	7 353	(47)	-1%	14 707
Sale of Goods and Rendering of Services		2 900	2 736	2 736	726	888	1 614	1 368	246	18%	2 736
Agency services		2 728	3 062	3 062	665	523	1 188	1 531	(343)	-22%	3 062
Interest		–	–	–	–	–	–	–	–		–
Interest earned from Receivables		1 855	1 880	1 880	411	444	855	940	(85)	-9%	1 880
Interest earned from Current and Non Current Assets		7 681	6 660	6 660	2 467	2 884	5 351	3 330	2 021	61%	6 660
Dividends		2	2	2	–	–	–	1	(1)	-100%	2
Rent on Land		–	–	–	–	–	–	–	–		–
Rental from Fixed Assets		916	867	867	315	146	461	434	28	6%	867
Licence and permits		1 300	1 410	1 410	319	301	620	705	(85)	-12%	1 410
Operational Revenue		4 166	415	415	273	237	511	207	303	146%	415
Non-Exchange Revenue		166 277	245 104	248 521	40 997	75 222	116 219	124 260	(8 041)	-6%	248 521
Property rates		50 116	57 462	57 462	16 768	13 193	29 960	28 731	1 230	4%	57 462
Surcharges and Taxes		955	994	994	240	240	480	497	(17)	-3%	994
Fines, penalties and forfeits		42 514	47 744	47 744	6	24 222	24 228	23 872	356	1%	47 744
Licence and permits		–	–	–	–	–	–	–	–		–
Transfer and subsidies - Operational		55 889	117 848	121 265	20 185	34 591	54 777	60 632	(5 856)	-10%	121 265
Interest		325	324	324	117	82	198	162	37	23%	324
Fuel Levy		–	–	–	–	–	–	–	–		–
Operational Revenue		3 314	3 487	3 487	870	855	1 725	1 743	(18)	-1%	3 487
Gains on disposal of Assets		334	4 399	4 399	564	1 502	2 066	2 199	(133)	-6%	4 399
Other Gains		12 831	12 847	12 847	2 248	537	2 785	6 424	(3 639)	-57%	12 847
Discontinued Operations		–	–	–	–	–	–	–	–		–
Total Revenue (excluding capital transfers and contributions)		**339 943**	**436 688**	**440 104**	**89 646**	**122 723**	**212 369**	**220 052**	**(7 683)**	**-3%**	**440 104**
Expenditure By Type											
Employee related costs		113 234	142 965	141 865	27 503	32 823	60 326	71 458	(11 132)	-16%	141 865
Remuneration of councillors		5 607	6 083	6 083	1 363	1 643	3 006	3 042	(36)	-1%	6 083
Bulk purchases - electricity		79 894	95 137	95 137	22 512	21 381	43 893	47 568	(3 675)	-8%	95 137
Inventory consumed		18 911	18 928	18 688	4 303	4 014	8 316	9 501	(1 185)	-12%	18 688
Debt impairment		8 629	29 302	29 302	–	12 050	12 050	14 651	(2 601)	-18%	29 302
Depreciation and amortisation		16 157	16 178	16 178	4 044	4 044	8 089	8 089	0	0%	16 178
Interest		8 647	6 301	6 301	1 528	480	2 007	3 150	(1 143)	-36%	6 301
Contracted services		29 474	95 295	97 116	3 106	22 584	25 690	48 624	(22 934)	-47%	97 116
Transfers and subsidies		530	1 185	1 185	224	131	355	592	(237)	-40%	1 185
Irrecoverable debts written off		26 793	13 613	13 613	–	6 500	6 500	6 807	(307)	-5%	13 613
Operational costs		25 713	30 932	32 580	6 229	9 099	15 328	16 048	(720)	-4%	32 580
Losses on Disposal of Assets		1 877	129	129	–	–	–	65	(65)	-100%	129
Other Losses		–	12	12	–	–	–	6	(6)	-100%	12
Total Expenditure		**335 467**	**456 060**	**458 189**	**70 812**	**114 749**	**185 561**	**229 600**	**(44 039)**	**-19%**	**458 189**
Surplus/(Deficit)		**4 476**	**(19 372)**	**(18 085)**	**18 834**	**7 973**	**26 808**	**(9 548)**	**36 355**	**(0)**	**(18 085)**
Transfers and subsidies - capital (monetary allocations)		47 683	20 240	35 423	4 102	9 430	13 532	17 711	(4 180)	(0)	35 423
Transfers and subsidies - capital (in-kind)		–	4 781	4 781	–	–	–	2 391	(2 391)	(0)	4 781
Surplus/(Deficit) after capital transfers & contributions		**52 360**	**5 649**	**22 119**	**22 936**	**17 403**	**40 339**	**10 554**			**22 119**
Income Tax		–	–	–	–		–	–	–		–
Surplus/(Deficit) after income tax		**52 360**	**5 649**	**22 119**	**22 936**	**17 403**	**40 339**	**10 554**			**22 119**
Share of Surplus/Deficit attributable to Joint Venture		–	–	–	–	–	–	–			–
Share of Surplus/Deficit attributable to Minorities		–	–	–	–	–	–	–			–
Surplus/(Deficit) attributable to municipality		**52 360**	**5 649**	**22 119**	**22 936**	**17 403**	**40 339**	**10 554**			**22 119**
Share of Surplus/Deficit attributable to Associate		–	–	–	–	–	–	–			–
Intercompany/Parent subsidiary transactions		–	–	–	–	–	–	–			–
Surplus/ (Deficit) for the year		**52 360**	**5 649**	**22 119**	**22 936**	**17 403**	**40 339**	**10 554**			**22 119**

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.

3.1.5 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) - Quarter 2

Vote Description	Ref	2022/23	Budget Year 2023/24								
		Audited Outcome	Original Budget	Adjusted Budget	Quarter 1	Quarter 2	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands	1										
Multi-Year expenditure appropriation	2										
Vote 1 - Municipal Manager		–	–	–	–	–	–	–	–		–
Vote 2 - CORPORATE SERVICES		–	–	–	–	–	–	–	–		–
Vote 3 - FINANCE SERVICES		–	–	–	–	–	–	–	–		–
Vote 4 - ENGINEERS SERVICE		17 044	20 081	19 482	3 679	5 180	8 859	9 737	(878)	-9%	19 482
Vote 5 - COMMUNITY SERVICES		–	–	–	–	–	–	–	–		–
Vote 6 - COMMUNITY SERVICES CONTINUED		–	87	–	–	–	–	–	–		–
Total Capital Multi-year expenditure	4,7	17 044	20 168	19 482	3 679	5 180	8 859	9 737	(878)	-9%	19 482
Single Year expenditure appropriation	2										
Vote 1 - Municipal Manager		1 766	20	20	–	–	–	10	(10)	-100%	20
Vote 2 - CORPORATE SERVICES		47	1 003	1 003	–	44	44	501	(458)	-91%	1 003
Vote 3 - FINANCE SERVICES		2 152	2 660	3 040	408	261	669	1 520	(851)	-56%	3 040
Vote 4 - ENGINEERS SERVICE		36 185	16 139	34 076	606	4 362	4 967	17 042	(12 075)	-71%	34 076
Vote 5 - COMMUNITY SERVICES		2 999	5 605	5 889	9	317	326	2 944	(2 618)	-89%	5 889
Vote 6 - COMMUNITY SERVICES CONTINUED		922	736	797	19	24	43	399	(356)	-89%	797
Total Capital single-year expenditure	4	44 071	26 162	44 825	1 041	5 008	6 049	22 416	(16 368)	-73%	44 825
Total Capital Expenditure	3	61 115	46 330	64 307	4 720		14 908	32 153	(17 245)	-54%	64 307
Capital Expenditure - Functional Classification											
Governance and administration		2 277	2 918	3 298	416	283	699	1 649	(950)	-58%	3 298
Executive and council		–	8	8	–	7	7	4	3	65%	8
Finance and administration		2 277	2 910	3 290	416	276	692	1 645	(953)	-58%	3 290
Internal audit		–	–	–	–	–	–	–	–		–
Community and public safety		2 573	1 218	1 192	27	156	183	596	(413)	-69%	1 192
Community and social services		649	195	195	–	30	30	97	(68)	-70%	195
Sport and recreation		1 495	332	245	9	107	115	122	(7)	-6%	245
Public safety		429	641	702	19	–	19	351	(332)	-95%	702
Housing		–	50	50	–	19	19	25	(6)	-23%	50
Health		–	–	–	–	–	–	–	–		–
Economic and environmental services		27 250	7 418	9 163	–	52	52	4 585	(4 533)	-99%	9 163
Planning and development		1 765	783	783	–	29	29	391	(362)	-92%	783
Road transport		25 485	6 635	8 380	–	23	23	4 194	(4 171)	-99%	8 380
Environmental protection		–	–	–	–	–	–	–	–		–
Trading services		29 014	34 777	50 654	4 277	9 696	13 974	25 323	(11 349)	-45%	50 654
Energy sources		242	2 914	7 459	169	189	358	3 729	(3 372)	-90%	7 459
Water management		16 449	20 698	28 207	4 103	8 372	12 475	14 105	(1 630)	-12%	28 207
Waste water management		9 052	5 983	9 502	5	958	963	4 746	(3 783)	-80%	9 502
Waste management		1 271	5 202	5 486	–	179	179	2 743	(2 564)	-93%	5 486
Other		–	–	–	–	–	–	–	–		–
Total Capital Expenditure - Functional Classification	3	61 115	46 330	64 307	4 720	10 188	14 908	32 153	(17 245)	-54%	64 307
Funded by:											
National Government		16 769	16 183	24 101	4 102	8 370	12 472	12 050	421	3%	24 101
Provincial Government		30 835	8 838	16 103	–	1 060	1 060	8 052	(6 992)	-87%	16 103
District Municipality		498	–	–	–	–	–	–	–		–
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		–	–	–	–	–	–	–	–		–
Transfers recognised - capital		48 102	25 021	40 204	4 102	9 430	13 532	20 102	(6 570)	-33%	40 204
Borrowing	6	7 211	3 598	3 732	–	180	180	1 866	(1 686)	-90%	3 732
Internally generated funds		4 654	17 712	20 371	618	578	1 197	10 185	(8 989)	-88%	20 371
Total Capital Funding	7	59 967	46 330	64 307	4 720	10 188	14 908	32 153	(17 245)	-54%	64 307

3.1.6 Table C6: Monthly Budget Statement – Financial Position

WC034 Swellendam - Table C6 Monthly Budget Statement - Financial Position - Quarter 2

Description	Ref	2022/23	Budget Year 2023/24					
		Audited Outcome	Original Budget	Adjusted Budget	Quarter 1	Quarter 2	YearTD Actual	Full Year Forecast
R thousands	1							
ASSETS								
Current assets								
Cash and cash equivalents		121 773	88 968	76 282	119 097	126 749	126 749	76 282
Trade and other receivables from exchange transactions		13 593	6 332	6 332	15 064	21 709	21 709	6 332
Receivables from non-exchange transactions		18 088	19 641	19 965	970	16 638	16 638	19 965
Current portion of non-current receivables		10	43	43	48	10	10	43
Inventory		5 457	7 170	7 170	8 894	8 513	8 513	7 170
VAT		7 425	17 527	17 527	7 014	8 929	8 929	17 527
Other current assets		735	(3 145)	(3 145)	(2 968)	(2 968)	(2 968)	(3 145)
Total current assets		167 082	137 537	124 174	148 118	179 580	179 580	124 174
Non current assets								
Investments		–	–	–	–	12 229	12 229	–
Investment property		10 933	11 353	11 353	11 419	10 904	10 904	11 353
Property, plant and equipment		509 492	561 418	579 395	506 638	516 431	516 431	579 395
Biological assets		–	–	–	–	–	–	–
Living and non-living resources		–	–	–	–	–	–	–
Heritage assets		171	171	171	171	171	171	171
Intangible assets		567	284	284	443	475	475	284
Trade and other receivables from exchange transactions		–	423	423	(181)	–	–	423
Non-current receivables from non-exchange transactions		–	–	–	79	79	79	–
Other non-current assets		238	155	155	150	238	238	155
Total non current assets		521 401	573 803	591 780	518 719	540 528	540 528	591 780
TOTAL ASSETS		688 483	711 341	715 954	666 837	720 108	720 108	715 954
LIABILITIES								
Current liabilities								
Bank overdraft		–	–	–	–	–	–	–
Financial liabilities		4 609	2 982	2 982	3 030	4 609	4 609	2 982
Consumer deposits		4 283	4 721	4 721	4 266	4 594	4 594	4 721
Trade and other payables from exchange transactions		36 912	46 414	48 154	7 280	11 782	11 782	48 154
Trade and other payables from non-exchange transactions		20 395	10 646	(2 950)	24 980	36 865	36 865	(2 950)
Provision		13 977	21 111	21 111	14 579	13 959	13 959	21 111
VAT		5 065	21 216	21 216	4 486	6 823	6 823	21 216
Other current liabilities		–	–	–	–	–	–	–
Total current liabilities		85 240	107 090	95 234	58 623	78 632	78 632	95 234
Non current liabilities								
Financial liabilities		24 604	27 980	27 980	24 354	22 988	22 988	27 980
Provision		65 380	63 875	63 875	55 706	65 380	65 380	63 875
Long term portion of trade payables		–	–	–	–	–	–	–
Other non-current liabilities		29 462	31 537	31 537	28 729	29 462	29 462	31 537
Total non current liabilities		119 446	123 392	123 392	108 788	117 830	117 830	123 392
TOTAL LIABILITIES		204 686	230 482	218 626	167 411	196 463	196 463	218 626
NET ASSETS	2	483 796	480 859	497 328	499 426	523 646	523 646	497 328
COMMUNITY WEALTH/EQUITY								
Accumulated Surplus/(Deficit)		458 629	477 359	493 828	505 530	500 156	500 156	493 828
Reserves and funds		25 072	3 500	3 500	7 073	23 875	23 875	3 500
Other		–	–	–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	483 701	480 859	497 328	512 603	524 031	524 031	497 328

3.1.7 Table C7: Monthly Budget Statement - Cash Flow

WC034 Swellendam - Table C7 Monthly Budget Statement - Cash Flow - Quarter 2

Description	Ref	2022/23	Budget Year 2023/24								
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Quarter 1	Quarter 2	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates		60 909	57 258	57 258	13 027	11 946	24 973	28 629	(3 656)	-13%	57 258
Service charges		174 725	172 979	172 979	45 089	45 966	91 054	86 490	4 565	5%	172 979
Other revenue		8 204	20 129	20 129	1 727	2 905	4 632	10 064	(5 432)	-54%	20 129
Transfers and Subsidies - Operational		48 198	117 848	119 290	20 620	42 387	63 007	59 645	3 362	6%	119 290
Transfers and Subsidies - Capital		26 421	20 240	23 801	–	–	–	11 900	(11 900)	-100%	23 801
Interest		20 143	8 864	8 540	2 476	2 501	4 978	4 270	708	17%	8 540
Dividends		–	2	2	–	–	–	1	(1)	-100%	2
Payments											
Suppliers and employees		(147 651)	(372 986)	(373 376)	6 377	(155 760)	(149 384)	(186 688)	(37 304)	20%	(31 082)
Interest		36	(3 164)	(3 164)	–	–	–	(1 582)	(1 582)	100%	(3 164)
Transfers and Subsidies		–	(925)	(925)	–	–	–	(462)	(462)	100%	(925)
NET CASH FROM/(USED) OPERATING ACTIVITIES		**190 986**	**20 244**	**24 534**	**89 316**	**(50 054)**	**39 261**	**12 267**	**(26 994)**	**-220%**	**366 827**
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE		4 179	4 399	4 399	564	1 502	2 066	2 199	(133)	-6%	4 399
Decrease (increase) in non-current receivables		(349)	–	–	–	–	–	–	–		–
Decrease (increase) in non-current investments		–	–	–	–	–	–	–	–		–
Payments											
Capital assets		(61 230)	(46 330)	(64 307)	–	(10 333)	(10 333)	32 153	42 486	132%	64 307
NET CASH FROM/(USED) INVESTING ACTIVITIES		**(57 400)**	**(41 932)**	**(59 908)**	**564**	**(8 830)**	**(8 267)**	**34 352**	**42 619**	**124%**	**68 705**
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans		–	–	–	–	–	–	–	–		–
Borrowing long term/refinancing		(5 500)	3 598	3 598	–	–	–	1 799	(1 799)	-100%	3 598
Increase (decrease) in consumer deposits		152	640	640	–	–	–	(320)	320	-100%	(53)
Payments											
Repayment of borrowing		–	–	–	–	–	–	–	–		–
NET CASH FROM/(USED) FINANCING ACTIVITIES		**(5 349)**	**4 238**	**4 238**	**–**	**–**	**–**	**1 479**	**1 479**	**100%**	**3 545**
NET INCREASE/ (DECREASE) IN CASH HELD		128 237	(17 450)	(31 136)	89 879	(58 885)	30 994	48 098			439 077
Cash/cash equivalents at beginning:		113 324	116 145	116 145	183 007	(4)	183 003	116 145			183 003
Cash/cash equivalents at month/year end:		241 561	98 695	85 009	272 886	(58 889)	213 997	164 243			622 080

PART 2 – SUPPORTING DOCUMENTATION

4. DEBTORS' ANALYSIS

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

The age analysis includes all debtor accounts from the billing module. The outstanding debtors for December 2023 are R41,9 million of which 51,1% is older than 90 days.

The debtors increased in quarter 2 by R 1,7 million when compared to quarter one.

WC034 Swellendam - Supporting Table SC3 Monthly Budget Statement - aged debtors - Quarter 2

Description	NT Code	Budget Year 2023/24											
R thousands		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	Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	1	0	–	0	1	3	4	273	282	281	–	–
Trade and Other Receivables from Exchange Transactions - Electricity	1300	6 932	185	60	52	60	37	248	864	8 529	1 351	–	–
Receivables from Non-exchange Transactions - Property Rates	1400	7 781	574	380	333	330	303	1 268	4 848	15 617	6 882	–	–
Receivables from Exchange Transactions - Waste Water Management	1500	2 590	319	254	191	188	206	829	3 065	7 642	4 479	–	–
Receivables from Exchange Transactions - Waste Management	1600	1 899	237	193	146	140	144	571	2 080	5 411	3 082	–	–
Receivables from Exchange Transactions - Property Rental Debtors	1700	25	–	98	–	–	–	1	39	164	40	–	–
Interest on Arrear Debtor Accounts	1810	105	29	36	38	45	87	321	3 227	3 888	3 718	–	–
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–	–	–
Other	1900	(1 323)	87	82	51	65	318	253	918	451	1 605	–	–
Total By Income Source	2000	18 011	1 433	1 103	811	820	1 098	3 495	15 214	41 984	21 438	–	–
2022/23 - totals only										–	–		
Debtors Age Analysis By Customer Group													
Organs of State	2200	1 352	36	8	5	13	8	19	540	1 983	585	–	–
Commercial	2300	5 558	121	102	24	23	9	77	237	6 151	370	–	–
Households	2400	10 352	1 198	917	730	692	1 059	3 283	14 083	32 304	19 837	–	–
Other	2500	749	77	76	43	92	21	116	374	1 547	645	–	–
Total By Customer Group	2600	18 011	1 433	1 103	811	820	1 098	3 495	15 214	41 984	21 438	–	–

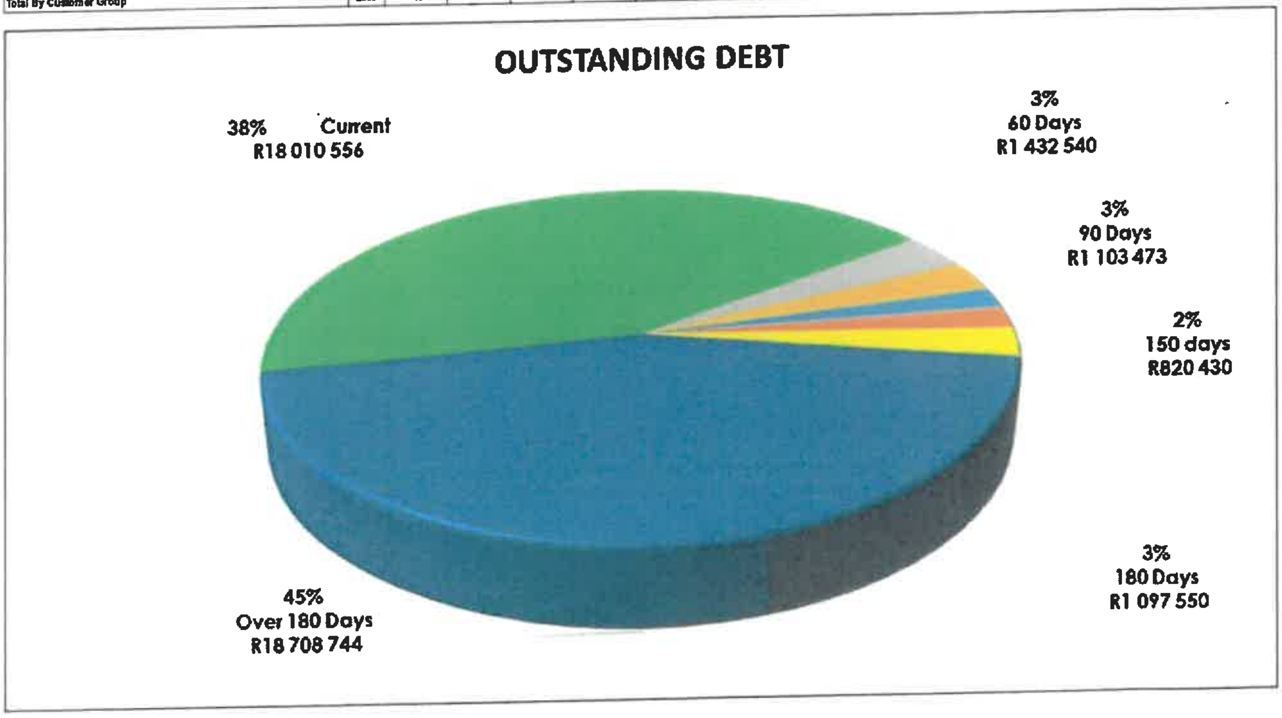

Figure 4 – Outstanding Debtors

5. CREDITORS' ANALYSIS

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

WC034 Swellendam - Supporting Table SC4 Monthly Budget Statement - aged creditors - Quarter 2

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

6. INVESTMENT PORTFOLIO ANALYSIS

Compared to 30 September 2023 (Quarter 1) investments increased with R56,4 million. New investments to the amount of R95,3 million was made and investments to the amount of R39,8 million was withdrawn up to quarter two. Interest to the amount of R0,833 million realised on the investments up to quarter two.

WC034 Swellendam - Supporting Table SC5 Monthly Budget Statement - Investment portfolio - Quarter 2

Investments by maturity Name of institution & investment ID R thousands	Ref	Period of Investment Yrs/Months	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate ³	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
Municipality														
Nedbank		181 Days	181 Days	Y	F	8 48	N/A	N/A	22/08/2023	(0)	176	(12 176)	12 000	(0)
Absa Bank		Call	Call	Y	V	3 6	N/A	N/A	Unknown	-	229	-	12 000	12 229
Absa Bank		Call	Call	Y	V	6 15	N/A	N/A	Unknown	0	68	-	20 000	20 068
Standard Bank		119 Days	119 Days	Y	F	8.45	N/A	N/A	21/04/2023	-	181	(12 181)	12 000	–
Standard Bank		91 Days	91 Days	Y	F	8.9	N/A	N/A	26/07/2023	0	43	-	12 000	12 043
Standard Bank		62 Days	62 Days	Y	F	9 15	N/A	N/A	26/09/2023	-	41	-	12 000	12 041
Absa Bank		30 Days	30 Days	Y	F	7 25	N/A	N/A	11/10/2023	5 133	42	(10 288)	5 113	–
Absa Bank		31 Days	31 Days	Y	F	7 25	N/A	N/A	11/09/2023	–	53	(5 143)	10 228	5 135
Municipality sub-total										5 133	833	(39 789)	95 339	61 516
Entities														
–		–	–						–	–	–	–	–	–
–		–	–						–	–	–	–	–	–
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–		–	–						–	–	–	–	–	–
–		–	–						–	–	–	–	–	–
Entities sub-total										–	–		–	–
TOTAL INVESTMENTS AND INTEREST	2									5 133	833	(39 789)	95 339	61 516

7. ALLOCATION AND GRANT RECEIPTS AND EXPENDITURE

7.1 Supporting table SC6 – Grant receipts

WC034 Swellendam - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - Quarter 2

Description	Ref	2021/22 Audited Outcome	Budget Year 2022/23 Original Budget	Adjusted Budget	Quarter 1	Quarter 2	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands											
RECEIPTS:	1,2										
Operating Transfers and Grants											
National Government:		43 119	49 886	49 462	20 942	15 915	36 857	24 831	12 026	48.4%	49 882
Local Government Equitable Share		35 471	43 487	43 487	18 120	14 142	32 262	21 744	10 519	48.4%	43 487
Expanded public works programme integrated grant for municipalities		1 682	1 641	1 641	366	933	1 078	771	309	40.0%	1 641
Municipal Infrastructure Grant		2 150	2 328	2 173	620	748	1 368	1 086	282	26.0%	2 173
Integrated National Electrification Programme (municipal) grant		765	–	–	–	–	–	–	–		–
Local government financial management grant		1 720	1 770	1 770	1 770	–	1 770	885	885	100.0%	1 770
Municipal Disaster Relief Grant	3	–	–	–	–	–	–	–	–		–
Water Services Infrastructure Grant		940	768	687	46	331	377	346	31	9.1%	687
Energy Efficiency and Demand Side Management Grant		391	–	–	–	–	–	–	–		–
Provincial Government:		17 853	67 407	68 600	2 148	32 586	34 743	34 303	(364)	-1.0%	67 407
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		331	–	–	34	90	124	–	124	#DIV/0!	–
Tourism		–	–	–	–	–	–	–	–		–
Maintenance of Water Supply Infrastructure		–	–	–	–	–	–	–	–		–
Municipal Electrical Master Plan Grant		–	–	–	–	–	–	–	–		–
Community Library Services Grant		–	–	–	–	–	–	–	–		–
Human Settlement Development (Beneficiaries)		9 313	58 000	58 060		28 808	28 808	29 030	(222)	-0.8%	58 060
Development of Sports and Recreation Facilities		38	–	–	–	–	–	–	–		–
Thusong Services Centre Grant		–	–	–	–	–	–	–	–		–
Library Service Grant		–	–	–	–	–	–	–	–		–
Finance Management		–	–	–	–	–	–	–	–		–
Internship Grant		–	–	–	–	–	–	–	–		–
WESGRO		–	–	–	–	–	–	–	–		–
Municipal Drought Relief Grant		6 137	6 334	6 334	2 114	2 110	4 224	3 167	1 057	33.4%	6 334
Municipal Replacement Fund		–	–	–	–	–	–	–	–		–
Local Government Support Grant		–	–	–	–	–	–	–	–		–
Local Government Employment Support Grant		1 000	–	–	–	–	–	–	–		–
Department of Economic Development Grant		–	–	–	–	–	–	–			–
Informal Settlements Upgrading Partnership Grant: Provinces		–	2 250	2 250	–	–	–	1 125	(1 125)	-100.0%	2 250
Municipal Library Support Fund Grant		–	–	–	–	–	–	–			–
Emergency Municipal loadshedding relief grant		–	–	–	–	–	–	–			–
Western Cape Financial Management Capability Grant		–	–	–	–	–	–	–			–
Municipal Intervention Grant		–	–	–	–	–	–	163	(163)	-100.0%	326
Provincial contribution towards acceleration of housing delivery		82	326	326	–	387	387	194			387
Regional Socio Economic Project Programme		–	387	387	–	1 199	1 199	599			1 199
Municipal Water Resilience Grant		–	–	1 199	–	–	–	–			
Other grant providers:		20	546	546	23 090	(22 956)	135	46	89	195.6%	546
WESGRO		20	171	171	–	135	135	86	49	57.7%	171
Service SETA		–	375	375	–	–	–	188			375
SETA		–	–	–	–	–	–	–	–		–
Other grant providers:		–	–	–			–	–	–		–
Total Operating Transfers and Grants	5	80 992	117 848	118 614	23 090	48 644	71 734	9 901	11 781	118.8%	117 815
Capital Transfers and Grants											
National Government:		24 190	15 183	14 932	3 251	7 197	10 448	7 466	2 983	39.9%	14 932
Local Government Equitable Share		–	–	–	–	–	–	–	–		–
Municipal Infrastructure Grant		10 212	11 069	10 319	2 947	4 986	7 933	5 160	2 773	53.7%	10 319
Integrated National Electrification Programme (municipal) grant		5 107	–	–	–	–	–	–	–		–
Human Settlement Development		–	–	–	–	–	–	–	–		–
Community Library Service Grant		–	–	–	–	–	–	–	–		–
Development of Sport and Recreational Facilities		–	–	–	–	–	–	–	–		–
WESGRO		–	–	–	–	–	–	–	–		–
Maintenance of Water Supply Infrastructure		–	–	–	–	–	–	–	–		–
Water Services Infrastructure Grant		6 267	5 124	4 612	324	2 211	2 518	2 306	210	9.1%	4 612
Energy Efficiency and Demand Side Management Grant		2 609	–	–	–	–	–	–	–		–
Municipal Disaster Relief Grant		–	–	–	–	–	–	–	–		–
Other capital transfers [insert description]											
Provincial Government:		44 083	4 057	8 796	–	2 622	2 622	2 998	(376)	-13.0%	4 057
Human Settlement Development		40 916	1 100	1 100	–	–	–	550	(550)	-100.0%	1 100
Community Library Services Grant		–	–	–	–	–	–	–	–		–
Development of Sports and Recreation Facilities		261	–	–	–	–	–	–	–		–
WESGRO		–	–	–	–	–	–	–	–		–
Maintenance of Water Supply Infrastructure		–	–	–	–	–	–	–	–		–
Municipal Replacement Fund		–	–	–	–	–	–	–	–		–
Service Delivery and Capacity Building Grant		–	–	–	–	–	–	–	–		–
Municipal Drought Relief Grant		–	–	–	–	–	–	–	–		–
Municipal Library Support Fund Grant		130	–	–	–	–	–	–	–		–
Department of Economic Development and Tourism Grant		2 228	–	–	–	–	–	–	–		–
Municipal Intervention Grant		548	–	–	–	–	–	–			–
Emergency Municipal loadshedding relief grant		–	–	–	–	–	–	–			–
Municipal Intervention Grant		–	–	–	–	–	–	–			–
Western Cape Financial Management Capacity Building Grant		–	–	–	–	–	–	–			–
Service Seta		–	2 174	2 174	–	–	–	1 087	(1 087)	-100.0%	2 174
Provincial contribution towards the acceleration of housing delivery		–	783	783	–	783	783	391			783
Regional Socio Economic Project Programme		–	–	1 739	–	1 739	1 739	870			–
Municipal Water Resilience Grant		–	–	–	–	–	–	–			–
Other grant providers:		–	–	–			–	–	–		–
Overberg District Safety Forum Grant		–	–	–	–	–	–	–	–	0.0%	–
Municipal Disaster Recovery Grant		–	–	–	–	–	–	–	–	0.0%	–
Upgrade of sanitation facilities from old housing project Grant		–	–	–	–	–	–	–		0.0%	–
Rectification and upgrade of external sanitation facilities		–	–	–	–	–	–	–	–		–
Railton Grant		–	–	–	–	–	–	–	–		–
Total Capital Transfers and Grants	5	69 274	20 240	20 727	3 251	9 719	12 970	10 364	2 607	25.2%	18 988
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	129 265	138 088	139 542	26 341	58 363	84 704	20 265	14 368	70.9%	136 804

7.2 Supporting table SC7 (1) – Grant expenditure

WC034 Swellendam - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - Quarter 2

Description	Ref	2021/22 Audited Outcome	Budget Year 2022/23 Original Budget	Adjusted Budget	Quarter 1	Quarter 2	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands											
EXPENDITURE											
Operating expenditure of Transfers and Grants											
National Government:		42 845	49 895	49 682	12 022	12 913	24 935	24 831	104	0.4%	49 682
Local Government Equitable Share		35 471	43 487	43 487	10 872	10 872	21 744	21 744	1	0.0%	43 487
Expended public works programme integrated grant for municipalities		1 662	1 541	1 541	330	554	884	771	114	14.8%	1 541
Municipal Infrastructure Grant		2 077	2 328	2 173	707	841	1 549	1 086	463	42.6%	2 173
Integrated National Electrification Programme (municipal) grant		766	–	–	–	–	–	–	–		–
Local government financial management grant		1 720	1 770	1 770	48	484	532	885	(353)	-39.9%	1 770
Municipal Disaster Relief Grant		–	–	–	–	–	–	–	–		–
Water Services Infrastructure Grant		736	789	692	64	162	226	346	(120)	-34.7%	692
Energy Efficiency and Demand Side Management Grant		391	–	–	–	–	–	–	–		–
Provincial Government:		15 158	67 407	68 606	1 341	16 861	18 202	33 704	(15 146)	-44.9%	68 606
Local Government Internship Grant		–	–	–	–	–	–	–	–		–
Western Cape Financial Management Capacity Building Grant		–	–	–	–	–	–	–	–		–
Western Cape Financial Management Support Grant		346	–	–	–	–	–	–	–	-100.0%	–
Financial assistance to municipalities for maintenance and construction of transport infrastructure		–	50	50	–	–	–	25	(25)		50
SETA		7	–	–	91	(91)	–	–	–		–
Tourism		–	–	–	–	–	–	–	–		–
Maintenance of Water Supply Infrastructure		–	–	–	–	–	–	–	–		–
Municipal Electrical Master Plan Grant		–	–	–	–	–	–	–	–		–
Community Library Services Grant		–	–	–	–	–	–	–	–		–
Human Settlement Development (Beneficiaries)		9 200	58 060	58 060	–	15 368	15 368	29 030	(13 664)	-47.1%	58 060
Development of Sports and Recreation Facilities		38	–	–	–	–	–	–	–		–
Thusong Services Centre Grant		–	–	–	–	–	–	–	–		–
Library Service Grant		–	–	–	–	–	–	–	–		–
Finance Management		–	–	–	–	–	–	–	–		–
Internship Grant		–	–	–	–	–	–	–	–		–
WESGRO		–	–	–	–	–	–	–	–		–
Municipal Drought Relief Grant		5 109	6 334	6 334	1 251	1 585	2 835	3 167	(332)	-10.5%	6 334
Municipal Replacement Fund		–	–	–	–	–	–	–	–		–
Local Government Support Grant		386	–	–	–	–	–	–	–		–
Local Government Employment Support Grant		–	–	–	–	–	–	–	–		–
Department of Economic Development Grant		–	–	–	–	–	–	–	–		–
Informal Settlements Upgrading Partnership Grant: Provinces		–	2 250	2 250	–	–	–	1 125	(1 125)	-100.0%	2 250
Municipal Library Support Fund Grant		–	–	–	–	–	–	–	–		–
Western Cape Financial Management Capability Grant		62	–	–	–	–	–	–	–		–
Municipal Intervention Grant		–	–	–	–	–	–	–	–		–
Service SETA		–	326	326	–	–	–	163	(163)	-100.0%	326
Provincial contribution towards acceleration of housing delivery		–	387	387	–	1	1	194	(193)	-99.5%	387
Regional Socio Economic Project Programme		–	–	1 199	–	–	–	599			1 199
Municipal Water Resilience Grant		–	–	–	–	–	–	–	–		–
Other grant providers:		86	546	546			–	85	(85)	-100.0%	546
WESGRO		57	–	–	–	–	–	–	–		–
Service SETA		29	171	171	–	–	–	85	(85)	-100.0%	171
SETA		–	375	375	–	–	–	188			375
Total operating expenditure of Transfers and Grants:		58 089	117 848	118 814	13 363	29 774	43 137	58 620	(15 127)	-25.8%	118 814
Capital expenditure of Transfers and Grants											
Capital Transfers and Grants		22 355	16 183	14 932	4 102	5 573	9 675	7 466	2 209	29.6%	14 932
Local Government Equitable Share		–	–	–	–	–	–	–	–		–
Municipal Infrastructure Grant		9 723	11 059	10 319	3 874	4 495	8 169	5 160	3 009	58.3%	10 319
Integrated National Electrification Programme (municipal) grant		5 102	–	–	–	–	–	–	–		–
Human Settlement Development		–	–	–	–	–	–	–	–		–
Community Library Service Grant		–	–	–	–	–	–	–	–		–
Development of Sport and Recreational Facilities		–	–	–	–	–	–	–	–		–
WESGRO		–	–	–	–	–	–	–	–		–
Maintenance of Water Supply Infrastructure		–	–	–	–	–	–	–	–		–
Water Services Infrastructure Grant		4 923	5 124	4 612	427	1 079	1 506	2 306	(800)	-34.7%	4 612
Energy Efficiency and Demand Side Management Grant		2 608	–	–	–	–	–	–	–		–
Other capital transfers [insert description]		39 494	4 057	5 796			29	2 898	(2 868)	-99.0%	5 796
Human Settlement Development		38 416	1 100	1 100	–	–	–	550	(550)	-100.0%	1 100
Community Library Services Grant		–	–	–	–	–	–	–	–		–
Development of Sports and Recreation Facilities		253	–	–	–	–	–	–	–		–
WESGRO		–	–	–	–	–	–	–	–		–
Maintenance of Water Supply Infrastructure		–	–	–	–	–	–	–	–		–
Municipal Replacement Fund		–	–	–	–	–	–	–	–		–
Service Delivery and Capacity Building Grant		–	–	–	–	–	–	–	–		–
Municipal Drought Relief Grant		–	–	–	–	–	–	–	–		–
Municipal Library Support Fund Grant		10	–	–	–	–	–	–	–		–
Department of Economic Development and Tourism Grant		310	–	–	–	–	–	–	–		–
Municipal Intervention Grant		504	–	–	–	–	–	–			–
Emergency Municipal loadshedding relief grant		–	2 174	2 174	–	–	–	1 087			2 174
Provincial contribution towards the acceleration of housing delivery		–	783	783	–	–	29	391			783
Regional Socio Economic Project Programme		–	–	1 739	–	–	–	870	(870)	-100.0%	1 739
Municipal Water Resilience Grant		–	–	–	–	–	–	–			–
Provincial contribution towards the acceleration of housing deliv		–	–	–			–	–	–		–
Overberg District Safety Forum Grant		–	–	–	–	–	–	–	–		–
Municipal Disaster Recovery Grant		–	–	–	–	–	–	–			–
Upgrade of sanitation facilities from old housing project Grant		–	–	–	–	–	–	–			–
Rectification and upgrade of external sanitation facilities in Railton Grant		–	–	–	–	–	–	–			–
Total capital expenditure of Transfers and Grants		61 850	20 240	20 727	4 102	5 603	9 704	10 364	(660)	-6.4%	20 727
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		119 939	138 088	139 542	17 465	35 376	52 841	68 984	(15 787)	-22.9%	139 542

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

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

Description	Ref	Budget Year 2023/24					
R thousands		Approved Rollover 2022/23	Quarter 1	Quarter 2	YearTD actual	YTD variance	YTD variance %
EXPENDITURE							
Operating expenditure of Approved Roll-overs							
National Government:		1 108	–	420	420	(689)	-62.1%
Local Government Equitable Share		–	–	–	–	–	
Expanded public works programme integrated grant for municipalities		–	–	–	–	–	
Municipal Infrastructure Grant		64	–	64	64	0	0.2%
Integrated National Electrification Programme (municipal) grant		–	–	–	–	–	
Local government financial management grant		–	–	–	–	–	
Municipal Disaster Relief Grant		235	–	–	–	(235)	-100.0%
Water Services Infrastructure Grant		810	–	356	356	(454)	-56.1%
Provincial Government:		1 875	–	159	159	(188)	-10.0%
Local Government Internship Grant		–	–	–	–	–	
Western Cape Financial Management Capablity Building Grant		90	–	30	30	(60)	-66.7%
Western Cape Financial Management Support Grant		–	–	–	–	–	
Financial assistance to municipalities for maintenance and construction of transport infrastructure		–	–	–	–	–	
Tourism		–	–	–	–	–	
Maintenance of Water Supply Infrastructure		–	–	–	–	–	
Municipal Electrical Master Plan Grant		–	–	–	–	–	
Community Library Services Grant		–	–	–	–	–	
Provincial contribution towards acceleration of housing delivery grant		–	–	–	–	–	
Development of Sports and Recreation Facilities		–	–	–	–	–	
Thusong Services Centre Grant		–	–	–	–	–	
Library Service Grant		–	–	–	–	–	
Finance Management		–	–	–	–	–	
Internship Grant		–	–	–	–	–	
WESGRO		–	–	–	–	–	
Municipal Drought Relief Grant		–	–	–	–	–	
Municipal Replacement Fund		–	–	–	–	–	
Local Government Support Grant		–	–	–	–	–	
Local Government Employment Support Grant		–	–	–	–	–	
Department of Economic Development Grant		–	–	–	–	–	
Informal Settlements Upgrading Partnership Grant: Provinces		795	–	–	–	(795)	-100.0%
Municipal Library Support Fund Grant		–	–	–	–	–	
Other transfers and grants [insert description]		–	–	–	–		
Municipal Intervention Grant		30	–	–	–		
Conditional Grant for Libaries		–	–	–	–		
Municipal Water Resilience Grant		–	–	–	–		
Title Deeds Restoration Grant		161	–	–	–		
Emergency Municipal loadshedding relief grant		115	–	104	104	11	9.7%
Provincial contribution towards acceleration of housing delivery grant		682	–	26	26	656	96.2%
Other grant providers:		677	–	–	–	(44)	-6.5%
Overberg District Safety Forum Grant		44	–	–	–	(44)	-100.0%
SETA		360	–	129	129		
Service SETA Grant		273	–	61	61		
Total operating expenditure of Approved Roll-overs		3 660	–	579	579	(921)	-25.2%
Capital expenditure of Approved Roll-overs							
Capital Transfers and Grants		9 143	–	2 797	2 797	290	3.2%
Local Government Equitable Share		–	–	–	–	–	
Municipal Infrastructure Grant		427	–	426	426	(0)	0.0%
Integrated National Electrification Programme (municipal) grant		–	–	–	–	–	
Community Library Service Grant		–	–	–	–	–	
WESGRO		–	–	–	–	–	
Maintenance of Water Supply Infrastructure		–	–	–	–	–	
Water Services Infrastructure Grant		5 398	–	2 370	2 370	(3 028)	-56.1%
Municipal Disaster Recovery Grant		3 318	–	–	–	3 318	100.0%
Other capital transfers [insert description]		5 526	–	1 031	1 031	(4 374)	-79.1%
Human Settlement Development		–	–	–	–	–	
Community Library Services Grant		–	–	–	–	–	
Development of Sports and Recreation Facilities		–	–	–	–	–	
WESGRO		–	–	–	–	–	
Maintenance of Water Supply Infrastructure		–	–	–	–	–	
Municipal Interventions Grant		217	–	170	170		
Municipal Replacement Fund		–	–	–	–	–	
Service Delivery and Capacity Building Grant		–	–	–	–	–	
Municipal Drought Relief Grant		–	–	–	–	–	
Municipal Library Support Fund Grant		–	–	–	–	–	
Department of Economic Development and Tourism Grant		–	–	–	–	–	
Provincial contribution towards acceleration of housing delivery grant		4 545	–	171	171	(4 374)	-96.2%
Emergency Municipal loadshedding relief grant		764	–	690	690		
Other grant providers:		26	–	–	–	26	100.0%
Overberg District Safety Forum Grant		26	–	–	–	26	100.0%
Service Seta		–	–	–	–	–	
Municipal Disaster Recovery Grant		–	–	–	–		
Total capital expenditure of Approved Roll-overs		14 895	–	3 627	3 627	(4 058)	-27.6%
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS		18 356	–	4 406	4 406	(4 979)	-27.1%

8. CAPITAL PROGRAMME PERFORMANCE

Supporting table SC12 reconciles with table C5

WC034 Swellendam - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - Quarter 2

Month	2022/23	Budget Year 2023/24								
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Quarter 1	Quarter 2	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	% spend of Original Budget
Monthly expenditure performance trend										
July	4 775	3 853	5 359	248	-	248	5 359	5 111	95.4%	1%
August	382	3 853	5 359	2 090	-	2 338	10 718	8 379	78.2%	5%
September	2 189	3 853	5 359	2 382	-	4 720	16 077	11 357	70.6%	10%
October	11 042	3 853	5 359	-	3 195	7 915	21 435	13 521	63.1%	17%
November	2 674	3 853	5 359	-	3 822	11 737	26 794	15 057	56.2%	25%
December	6 420	3 853	5 359	-	3 171	14 908	32 153	17 245	53.6%	32%
January	8 067	3 853	5 359	-	-	14 908	37 512	22 604	60.3%	32%
February	7 217	3 853	5 359	-	-	14 908	42 871	27 963	65.2%	32%
March	5 248	3 853	5 359	-	-	14 908	48 230	33 322	69.1%	32%
April	1 880	3 953	5 356	-	-	14 908	53 586	38 678	72.2%	32%
May	2 111	3 853	5 353	-	-	14 908	58 939	44 031	74.7%	32%
June	9 109	3 853	5 367	-	-	14 908	64 307	49 399	76.8%	32%
Total Capital expenditure	61 115	46 330	64 307	4 720	10 188					

PART 3 – OTHER FINANCIAL INFORMATION

9. REPORT TO THE DIRECTOR FINANCIAL SERVICES FOR THE PERIOD INDICATED

1. PAYMENTS:

All payments supporting documents are approved by a delegated municipal official. Details of below mentioned payments are captured in the council's cashbook.

Expenditure	Remittance advice number Cheque Payments From	To	Value in R	Remittance advice number ACB Payments From	To	Value in R
Quarter 1 - First National Bank			R -	10995	11176	R 8 326 103
Quarter 1 - Absa Bank			R -	23560	24136	R 71 798 825
Quarter 2 - First National Bank			R -	11177	11356	R 3 361 652
Quarter 2 - Absa Bank			R -	24137	24942	R 107 162 285
Total						190 648 865

2. BANK ACCOUNT BALANCES:

Bank	Balance 30/09/2023 in R	Balance 31/12/2023 in R	Balance 31/03/2024 in R	Balance 30/06/2024 in R
ABSA	R 125 974 613	R 74 896 493	R -	R -
FNB	R 5 118 093	R 7 306 134	R -	R -
Total	R 131 092 706	R 82 202 627	R -	R -

3. OUTSTANDING DEBTORS:

Month	Debtors age analysis at each quarter Current	30 days	60 days	90 days	120 days +	TOTAL
Quarter 1	17 671 672	1 545 865	1 441 806	709 471	18 917 641	40 286 454
Quarter 2	18 010 556	1 432 540	1 103 473	810 795	20 626 723	41 984 088

4. CREDIT CONTROL - ACTIONS TAKEN:

		Quarter 1	Quarter 2	Quarter 3	Quarter 4
Final Demand (Section 129)		110	148	0	0
Summons issued		239	111	0	0
Article 65(A)1		0	0	0	0
Sentences/ Judgement		51	49	0	0
Warrants for execution		51	49	0	0
Warrants for arrest		0	0	0	0
Remuneration decisions		0	0	0	0
Security under Rule 38		0	0	0	0
Aution immovale property		0	0	0	0
Execution auctions		0	0	0	0
Electricity:	Number of service stations for disconnections	1745	1832	0	0
Electricity:	Reconnections after payment of outstanding debt	1460	2183	0	0
# Number of sms's sent for payment		24264	42435	0	0
# Number of notices sent before deadline		7333	7649	0	0

5. INDIGENT SUBSIDIES ON BASIC SERVICES ALLOCATED FOR:

Towns	Poor households	Indigent / [illegible] households	Total	Indigent Subsidies Granted
Swellendam	33	25	58	37 645
Suurbraak	104	631	735	444 208
Barrydale	153	1045	1198	745 123
Buffeljagsrivier	19	140	159	100 659
Businesses	0	0	0	
Railton	572	3756	4328	3 278 504
Municipality	0	0	0	
Total	**881**	**5 597**	**6 478**	**4 606 139**

Quarter 1	**887**	**5 463**	**6 350**	**4 508 339**
Quarter 2	**881**	**5 597**	**6 478**	**4 606 139**
Quarter 3	**0**	**0**	**0**	**0**
Quarter 4	**0**	**0**	**0**	**0**

6. STANDBY ALLOWANCE:

DEPARTMENT	Quarter 1 30/09/2023	Quarter 2 31/12/2023	Quarter 3 31/03/2024	Quarter 4 30/06/2024	Year to date Actual	Year to date Budget	Adjustment Budget
STORES	-	-	-	-	0	-	-
STREETS	140 190	170 851	-	-	311 041	378 382	756 763
ELECTRICITY ADMIN	13 803	14 111	-	-	27 914	31 695	63 389
ELECTRICITY NETWORK	183 046	174 860		-	357 906	366 002	772 003
SEWERAGE NETWORK	51 046	47 782		-	98 828	107 614	215 228
SEWERAGE PURIFICATION	62 129	60 124		-	122 253	120 164	240 327
WATER NETWORK	46 673	48 578		-	95 251	97 461	194 921
WATER PURIFICATION	33 495	31 067		-	64 561	115 397	230 794
IRRIGATION WATER	7 975	10 452		-	18 426	30 698	61 396
TRAFFIC	98 377	91 568		-	189 945	121 290	242 579
HALLS	1 883	5 280	-	-	7 163	15 476	30 952
THUSONG MULTIPURPOSE CENTER		-	-	-	0	7 520	15 039
COMMUNITY SERVICES	57 539	33 201	-	-	90 741	96 986	193 972
SUPPLY CHAIN MANAGEMENT	26 266	29 431	-	-	55 697	50 591	101 182
Total	**722 421**	**717 304**	**0**	**0**	**1 439 725**	**1 559 273**	**3 118 545**

7. OVERTIME REMUNERATION:

DEPARTMENT	Quarter 1 30/09/2023	Quarter 2 31/12/2023	Quarter 3 31/03/2024	Quarter 4 30/06/2024	Year to date Actual	Year to date Budget	Adjustment Budget
MUNICIPAL MANAGER	-	-	-	-	-	-	-
STREETS	2 285	6 422	-	-	8 707	17 000	34 000
ELECTRICITY NETWORK	63 727	81 105	-	-	164 832	168 150	336 300
SEWERAGE NETWORK	158 939	187 174	-	-	346 113	288 600	577 200
SEWERAGE PURIFICATION	120 690	119 216	-	-	239 907	192 600	385 200
WATER NETWORK	67 281	117 737	-	-	185 018	220 700	441 400
WATER PURIFICATION	212 407	224 569	-	-	436 976	361 835	723 670
IRRIGATION WATER	6 483	16 742	-	-	23 225	16 020	32 040
TRAFFIC	316 924	258 442	-	-	575 366	243 860	487 720
LIBRARY		-		-	-	1 271	2 541
HALLS	30 810	31 173		-	61 983	55 140	110 280
THUSONG MULTIPURPOSE CENTER	16 344	1 333		-	17 678	19 385	38 770
COMMUNITY SERVICES	130 977	157 049	-	-	288 026	209 030	418 060
PARKS	1 671	-		-	1 671	15 100	30 200
REFUSE	25 162	25 827		-	50 989	42 500	85 000
CARAVAN PARK	33 918	30 285	-	-	64 203	54 650	109 300
Total	**1 207 418**	**1 257 076**	-	-	**2 464 494**	**1 905 641**	**3 811 481**

Director: Financial Services
2023/12/31

10. REPORTING IN TERMS OF SECTION 66 OF THE MFMA (ACT 56 OF 2003):

EXPENDITURE ON STAFF BENEFITS UP TO:		31/12/2023		50.0
Description of expenditure	**Budget 2023/24**	**Year to date**	**Available**	**% of budget spent**
Basic Salaries and Wages	79 958 041	35 716 225	44 241 816	44.7
Pension and UIF Contributions	14 810 738	6 389 713	8 421 025	43.1
Medical Aid Contributions	16 706 153	4 181 080	12 525 073	25.0
Housing Allowances	663 681	246 364	417 317	37.1
Overtime	3 897 101	2 506 763	1 390 338	64.3
Motor Vehicle Allowance	7 311 875	3 081 890	4 229 985	42.1
Other benefits and allowances	18 517 265	8 204 425	10 312 840	44.3
Total	**141 864 854**	**60 326 461**	**81 538 393**	**42.5**

REMUNERATION OF COUNCILLORS		31/12/2023		50.0
Description of expenditure	**Budget 2023/24**	**Year to date**	**Available**	**% of budget spent**
Basic Allowances	6 083 162	3 005 965	3 077 197	49.4
Total	**6 083 162**	**3 005 965**	**3 077 197**	**49.4**

11. SERVICE CHARGES

Levies												
Electricity												
Month	**Households Basic Levy**	**Households Unit costs**	**Businesses Basic Levy**	**Businesses Unit costs**	**KVA Basic Levy**	**KVA Unit costs**	**Connections / Reconnections**	**Availabilities**	**Street lights Basic Levy**	**Street lights Unit costs**	**Total**	**Number of Accounts**
01/24	305 839	983 105	335 303	1 196 643	133 067	3 814 739	50 458	115 560	-		6 934 713	1 001
02/24	335 501	988 780	289 173	763 654	133 032	3 334 634	43 066	113 186	-		6 001 026	999
03/24	334 791	800 072	284 682	849 287	132 259	3 018 791	18 113	114 480	-		5 552 476	996
04/24	313 860	836 958	290 648	974 929	131 415	2 904 859	80 253	114 210	-		5 647 132	996
05/24	318 616	679 475	282 578	793 107	133 138	3 189 705	61 454	111 676	-		5 569 749	993
06/24	316 469	618 880	283 530	864 273	132 083	2 904 973	96 758	111 240	-		5 328 206	993
	1 925 077	**4 907 270**	**1 765 914**	**5 441 892**	**794 994**	**19 167 700**	**350 102**	**680 352**	-	0	**35 033 302**	
										Budget	69 822 280	
										%	50	

Pre-paid Electricity		
Month	**Number of Consumers**	**Sales**
01/24	5 570	3 934 253
02/24	5 597	4 007 713
03/24	5 587	3 718 935
04/24	5 547	3 898 080
05/24	5 540	3 544 678
06/24	5 569	3 996 788.17
Total		**23 100 448**
	Budget	**45 491 585**
	%	**51**

Water			
Month	Basic	Consumption	Total
01/24	805 159	832 167	1 637 326
02/24	814 944	969 273	1 784 217
03/24	773 269	867 737	1 641 005
04/24	777 492	1 245 175	2 022 667
05/24	778 078	901 133	1 679 211
06/24	768 036	1 451 341	2 219 378
Total	**4 716 978**	**6 266 826**	**10 983 804**
		Budget	**25 387 989**
		%	**43**

Sewerage		
Month	Fees	Total
01/24	1 629 067	1 629 067
02/24	1 582 127	1 582 127
03/24	1 722 581	1 722 581
04/24	1 621 132	1 621 132
05/24	1 695 332	1 695 332
06/24	1 555 865	1 555 865
Total	**9 806 104**	**9 806 104**
	Budget	**20 520 610**
	%	**48**

Refuse Removal		
Month	Fees	Total
01/24	1 218 085	1 218 085
02/24	1 221 957	1 221 957
03/24	1 230 899	1 230 899
04/24	1 212 453	1 212 453
05/24	1 218 288	1 218 288
06/24	1 204 580	1 204 580
Total	**7 306 262**	**7 306 262**
	Budget	**14 706 704**
	%	**50**

12. CAPITAL EXPENDITURE

Capital expenditure						
Cost Code	Ukey	Project description	Amended Budget	YTD Actual	YTD Variance	YTD % Variance
50101002811	20220630054895	3rd pump at N2 sewer pumpstation	655 000	-	655 000	0%
50101002831	20220630054901	Railton sanitation upgrade, street front sewers	800 000	179 673	620 328	22%
50101002841	20220630054913	Refuse container Malgas and Infanta X6	67 000	-	67 000	0%
50101002901	20220630054934	Parks - Machinery and Equipment	10 000	9 503	497	95%
50101003221	20220630055042	Media - Office Equipment	20 000	-	20 000	0%
50101003261	20220630055054	ICT network	100 000	-	100 000	0%
50101003291	20220630055063	Computer Equipment - All departments	240 000	239 103	897	100%
50101003771	20220630055207	SSEG for security cameras	150 000	-	150 000	0%
50101003831	20220630055231	Conversion of old Library into offices	920 000	217 020	702 980	24%
50101003951	20230305984748	Swellendam Railton 950 erven - Elec Infrastructure	4 544 623	-	4 544 623	0%
50101004051	20230305984814	Fire skids	35 000	24 129	10 872	69%
50101004151	20230305984850	Sewer Blockage- Jetting Machine	590 000	-	590 000	0%
50101004271	20230605042935	Inverter for server room	160 000	155 607	4 393	97%
50101004471	20230710032127	Replacement of Old redundent MV olie switchgear wi	507 993	-	507 993	0%
50101004481	20230710032130	Electricicaiton of housing project 950 erven	2 173 913	170 527	2 003 386	8%
50101004521	20230710032142	Replace 70 LED Streetlights: Barrydale	180 000	151 869	28 131	84%
50101004531	20230710032244	Barrydale - Manhole - wilge street	30 000	-	30 000	0%
50101004541	20230710032247	New Slo wastewater Pump station	3 000 000	-	3 000 000	0%
50101004691	20230710032313	Railton sanitation upgrade, street front sewers 20	150 000	93 285	56 715	62%
50101004701	20230710032316	Barrydale Sewer Manholes (82 Houses)	1 100 000	-	1 100 000	0%
50101004711	20230710032322	Stone Trap - Barrydale Waste Water Network	120 000	-	120 000	0%
50101004731	20230710032328	Solar panels, batteries and electrical installatio	170 000	-	170 000	0%
50101004741	20230710032331	Mini drop off sites for Railton	100 000	-	100 000	0%
50101004751	20230710032334	Landfill site Bontebok Fencing 2023/2024	4 781 030	-	4 781 030	0%
50101004761	20230710032337	Recycle bins for public spaces - Drop off facility	15 500	-	15 500	0%
50101004801	20230710032349	Recycling bins for all municipal offices 2023/24	65 000	-	65 000	0%
50101004821	20230710032355	Skip for hazardous material Bontebok, Infanta	30 000	-	30 000	0%
50101004831	20230710032358	Machinery and Equipment - OFFICE BUILDINGS	20 000	14 157	5 843	71%
50101004841	20230710032361	Machinery and equipment - REFUSE	40 000	9 283	30 717	23%
50101004851	20230710032364	Concrete mixer	45 000	-	45 000	0%
50101004871	20230710032373	New vehicle testing system	300 000	-	300 000	0%
50101004881	20230710032379	Generator 5 kW Streets	22 500	22 500	-	100%
50101004901	20230710032385	Grass cutting equipment (Brush cutters)	50 000	48 635	1 365	97%
50101004921	20230710032391	Community halls machinery and equipment	60 000	5 513	54 487	9%
50101004931	20230710032397	Fleet - Machinery and equipment	10 000	8 879	1 121	89%
50101004941	20230710032403	Traffic: Machinery and Equipment 2023_2024	10 000	6 283	3 717	63%
50101004961	20230710032409	Machinery and Equipment - ELECTRICITY	52 007	35 117	16 890	68%
50101004971	20230710032412	Roller Mower 1.5M 2023-2026	70 000	57 218	12 782	82%
50101004981	20230710032415	Renewable Energy (Solar) / Generator for load shed	300 000	-	300 000	0%
50101005011	20230710032428	Tables for Barrydale learners classes 2023/24	16 000	12 500	3 500	78%
50101005061	20230710032443	Office furniture - All departments	100 000	57 149	42 851	57%
50101005141	20230710032470	Traffic mascot for road safety	15 000	-	15 000	0%
50101005151	20230710032473	Community halls furniture and equipment 2023-2026	40 000	-	40 000	0%
Capital expenditure						
Cost Code	Ukey	Project description	Amended Budget	YTD Actual	YTD Variance	YTD % Variance
50101005161	20230710032476	Replace Airconditioners at various buildings 2023-	50 000	-	50 000	0%
50101005171	20230710032479	Furniture & equipment (Microwaves, Fridges) - 2023	40 000	-	40 000	0%
50101005211	20230710032491	Cell phones x 5	8 000	6 605	1 395	83%
50101005281	20230710032516	Railton Upgrading of Gravel Roads and Stormwater P	1 305 000	-	1 305 000	0%
50101005311	20230710032525	Rehabilitation of roads (RRAMS priority list)	3 000 000	-	3 000 000	0%
50101005501	20230710032582	Rehabilitation of section of Van Riebeeck Street,	2 100 000	-	2 100 000	0%
50101005511	20230710032585	New gravel road erf 832 to 835	200 000	-	200 000	0%
50101005521	20230710032588	Railton Walkway Project	782 609	29 425	753 184	4%
50101005681	20230710032640	Replace alarm system	60 000	-	60 000	0%
50101005691	20230710032643	Cafeteria (place to eat for personnel) - Suurbraak	25 000	-	25 000	0%
50101005701	20230710032646	Toilet and garage (Buffeljags)	50 000	-	50 000	0%
50101005721	20230710032652	Conversion of old Library into offices	1 500 000	-	1 500 000	0%
50101005891	20230710032703	Concrete Loading Bay - Stores	20 000	-	20 000	0%
50101005901	20230710032706	Emergency Housing alternative	50 000	19 228	30 772	38%
50101005921	20230908022214	2 x 4 seater Sedans (2023/2024)	35 000	-	35 000	0%
50101005931	20230908022220	Klipperivier Stainless steel safety Railings Repla	200 000	-	200 000	0%
50101005941	20230908022223	Slo pumpstation manifold upgrade	85 000	-	85 000	0%
50101005951	20230908022226	Generators	764 358	690 000	74 358	90%
50101005961	20231205981822	SKIPS 2023 - 2024	217 391	170 000	47 391	78%
50101005971	20231205981825	Traffic: Machinery and Equipment 2023_2024	26 087	-	26 087	0%
50101005991	20231205981831	Hermitage Gravel road Upgrade	1 752 620	-	1 752 620	0%
50101006001	20231205981834	Erosion damage to culvert/outfall, Trichardt Stree	304 347	-	304 347	0%
50101006011	20231205981837	Damage to gabion retainer Kerk Street bridge appro	130 435	-	130 435	0%
50102000421	20220630054787	Swellendam (Railton): Bulk Water Reticulation and	1 599 000	-	1 599 000	0%
50102000721	20230710032175	Swellendam (Railton): Bulk Water Reticulation	10 745 966	8 595 517	2 150 449	80%
50102000741	20230710032181	Upgrade of Irrigation pump station Suurbraak	250 000	-	250 000	0%
50102000751	20230710032184	Swellendam (Railton): Upgrade of Bakenskop and Rai	4 612 174	1 505 670	3 106 504	33%
50102000761	20230710032187	Barrydale Pump Station Fencing 2023/2024	92 000	-	92 000	0%
50102000821	20230710032250	Barrydale mid reservoir booster pumpstation	380 000	-	380 000	0%
50102000841	20230710032376	Water Machinery and Equipment 2023_2024	30 000	3 146	26 854	10%
50102000851	20230710032394	Access ladder and grids- Suurbraak	47 500	-	47 500	0%
50102000891	20231205981810	Repairs to earth channel (Primary raw water storag	739 130	-	739 130	0%
50102000901	20231205981813	Grootkloof 1 raw water inlet erosion	391 304	-	391 304	0%
50102000911	20231205981816	Rietkuil new reservoir and supply link	1 739 130	-	1 739 130	0%
50103000101	20210700991882	Upgrade of Telemetry (Swellendam) Conversion from	322 500	-	322 500	0%
50103000231	20220630054820	Steps and channel grids with railings for Swellend	120 000	-	120 000	0%
50103000241	20220630054823	New MCC with magflow for Swellendam waterworks fil	280 000	-	280 000	0%
50103000441	20220630054925	Sewerage - Machinery and equipment	30 000	-	30 000	0%
50103000531	20230305984775	Klipperivier Stainless steel safety Railings Repla	200 000	-	200 000	0%
50103000651	20230710032205	Installation of chlorination system WTW	1 400 000	-	1 400 000	0%
50103000821	20230710032319	Installation of chlorination system WWTW 2023/24	1 298 050	-	1 298 050	0%
50103000831	20230908022211	Diesel Trailor 500l x1	60 000	-	60 000	0%
50103000841	20231205981819	Upgrading of Barrydale Bulk Water Supply Phase 2	5 398 438	2 370 378	3 028 060	44%
		Total	64 306 605	14 907 918	49 398 687	23%

13. BANK WITHDRAWALS

national treasury
Department: National Treasury
REPUBLIC OF SOUTH AFRICA

BANK ACCOUNT WITHDRAWALS NOT IN TERMS OF AN APPROVED BUDGET

Municipal Finance Management Act, section 11(4)

Consolidated Quarterly Report for period 01/10/2023 to 31/12/2023(complete relevant period)

D

Date	Payee	Amount in R'000	Description and Purpose (including section reference e.g. sec 11(f))	Authorised by (name)
Various	Provinsiale Padingenieur	3 156 605	Licence fees - Section 11 e	Mr K Sluurman - Director Community Services
Various	Various	11767	Various deposits - Section 11 (g)	Ms E Wassermann - Director Financial Services
Various	Various	11 808	Various refunds of money incorrectly paid - Section 11 (i)	Ms E Wassermann - Director Financial Services
Various	Various	56 000 000	Investments and Call account - Section 11 (h)	Ms E Wassermann - Director Financial Services

14. RATIO'S

Borrowing Management

Ratio **Total long-term debt as % of revenue**

Definition The formula for Total long-term debt as % of total revenue is:
*(Total long-term liabilities / Revenue)*100*

Purpose This ratio is compared to an absolute limit of 40% of total revenue. The higher the level of debt, the higher is the repayments and interest on loans.

Swellendam Municipality has a ratio of 5%. This is within the norm.

Working Capital Management

Ratio **Acid test ratio**

Definition The formula for acid test ratio is:
(Current Assets - Inventory) / Current Liabilities

Purpose This ratio gives an indication of the ability of the municipality to meet its short term obligations with short term liquid assets. In general, a level of 2:1 is considered acceptable.

Currently Swellendam Municipality will be able to overcome their short term debt with a result of 2,18:1.

Debtors Collection Ratio

Ratio **Time it takes to collect debtors**

Definition The formula for debtors collection ratio is:
(Debtors / Own revenue) x 365 days

Purpose This ratio gives an indication of the time it takes the municipality to collect their debtors. In general a level of maximum 45 days is considered acceptable.

Currently Swellendam Municipality are collecting their total consumer debtors on an average of 5 days according to the ratio, which is acceptable. The debtors older than 12 months remains a concern.

Payment ratio of debtors

Ratio **Percentage of debtors collected**

Definition The formula payment ratio of debtors is:
*(Debtors received/ Debtors billed) * 100*

Purpose The payment ratio of debtors is an indication of how efficient the municipality is at collecting its debtors.

For the year-to-date the payment ratio is 95,08%. The municipality is in a good position as can be seen by the high payment ratio. The municipality has various debtor controls in place and always strives for a 100% payment ratio.

Staff Cost Ratio	
Ratio	**Employee cost ratio**
Definition	The formula for staff cost ratio is: *(Employee cost / Total expenditure) x 100*
Purpose	This ratio gives an indication of the portion of expenditure of the municipality that goes to employee cost. In general a level of +-35% is considered acceptable, to the maximum of 40%. Currently Swellendam Municipality's staff cost ratio is 34,13% of total expenditure, which is acceptable. The adverse variance is due to vacant posts as well as other transactions which will be finalised during annual year-end processes.

15. COST CONTAINMENT

Cost Containment Measures

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

The Municipal Council adopted its cost containment measures policy on 31 May 2023 per item A76.

The cost containment measures are detailed in the policy and applied by the municipality.

Cost containment measures are also included in the Municipal Public Accounts Committee (MPAC) Agenda as a standing item and discussed on quarterly basis.

Various additional monitoring mechanisms were introduced in the form of Annual Consultancy Assessment, Consultancy Reduction Plans, review of various policies to be in line with the regulations, monitoring of private and official calls and electronic distribution of Council Agenda documentation.

The disclosure of cost containment measures applied will also be included in the Annual Report as required by Reg 15(1).

Total Cost Savings Disclosure in the In-Year and Annual Report

Cost Containment In -Year Report								
Cost Containment Measures	Original Budget	November Adjustment Budget November 2023 including virements until 31 Desember 2023	November Adjustment Budget November 2023 including virements until 31 Desember 2023	Q1	Q2	Q3	Q4	Savings
	R	R	R	R	R	R	R	R
Use of consultants	R5 252 787.00	R5 444 587.00	R5 444 587.00	R507 618.15	R2 016 062.32	R0.00	R0.00	R2 920 906.53
Vehicles used for political office-beare	R0.00	R0.00	R0.00	R0.00	R0.00	R0.00	R0.00	R0.00
Travel and subsistence	R301 814.00	R299 904.00	R300 304.00	R59 922.44	R62 080.83	R0.00	R0.00	R178 300.73
Domestic accommodation	R100 180.00	R107 390.00	R108 990.00	R12 347.31	R4 452.18	R0.00	R0.00	R92 190.51
Sponsorships, events and catering	R858 250.00	R858 250.00	R852 250.00	R211 417.45	R122 232.76	R0.00	R0.00	R518 599.79
Communication	R2 080 585.00	R2 067 631.00	R2 055 831.00	R307 609.28	R386 979.09	R0.00	R0.00	R1 361 242.63
Other related expenditure items	R0.00	R0.00	R0.00	R0.00	R0.00	R0.00	R0.00	R0.00
Total	R8 593 616.00	R8 777 762.00	R8 761 962.00	R1 098 914.63	R2 591 807.18	R0.00	R0.00	R5 087 040.19

Cost Containment Annual Report					
Cost Containment Measures	Original Budget	November Adjustment Budget November 2023 including virements until 31 December 2023	November Adjustment Budget November 2023 including virements until 31 December 2023	Total Expenditure	Savings
	R	R	R	R	R
Use of consultants	R5 252 787.00	R5 444 587.00	R5 444 587.00	R2 523 680.47	R2 920 906.53
Vehicles used for political office-beare	R0.00	R0.00	R0.00	R0.00	R0.00
Travel and subsistence	R301 814.00	R299 904.00	R300 304.00	R122 003.27	R178 300.73
Domestic accommodation	R100 180.00	R107 390.00	R108 990.00	R16 799.49	R92 190.51
Sponsorships, events and catering	R858 250.00	R858 250.00	R852 250.00	R333 650.21	R518 599.79
Communication	R2 080 585.00	R2 067 631.00	R2 055 831.00	R694 588.37	R1 361 242.63
Other related expenditure items	R0.00	R0.00	R0.00	R0.00	R0.00
Total	R8 593 616.00	R8 777 762.00	R8 761 962.00	R3 690 721.81	R5 087 040.19

Note: The savings above is not necessarily relating to cost containment.

16. SDBIP

Refer to Annexure B for further detail of the SDBIP for quarter two.

SWELLENDAM MUNICIPALITY / MUNISIPALITEIT / MASIPALA

TOP LAYER SDBIP

2023/2024

Performance Report

Quarter 2 – 01 July 2023 – 31 December 2023

A Vorster

Municipal Manager

TOP LAYER SDBIP 2023/2024

EXECUTIVE SUMMARY

The Municipality is required to produce a Service Delivery and Budget Implementation to show the following:

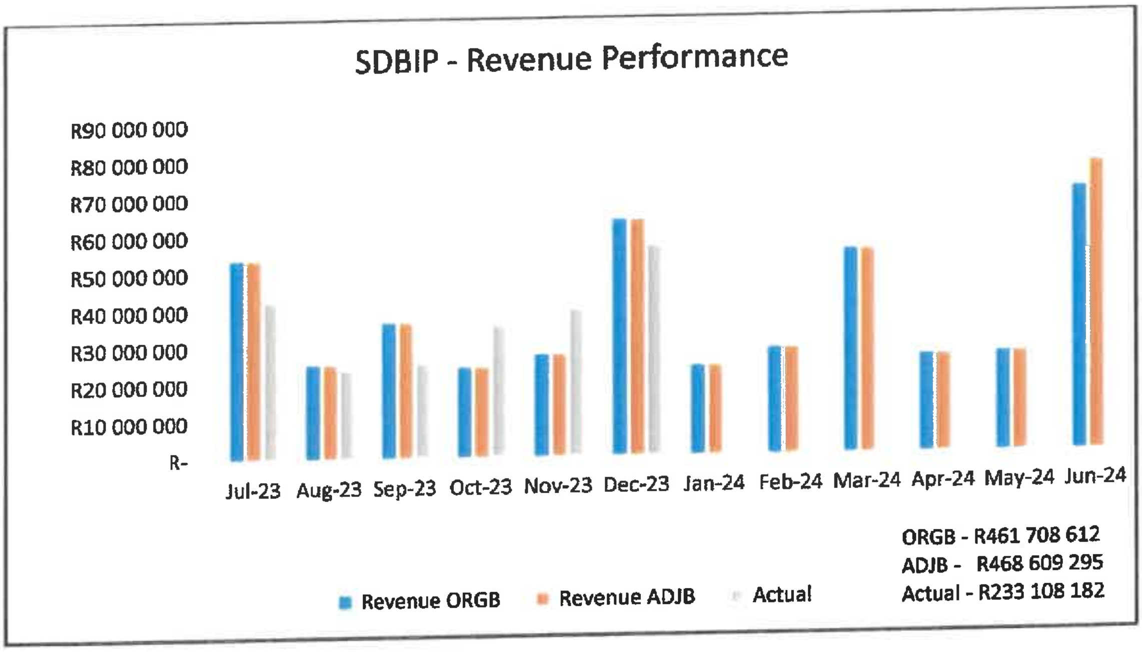
- Monthly projections of revenue and expenditure for the operating and capital budgets
- Quarterly service delivery targets and performance indicators.

Each month the Municipal Manager must present the Mayor with a report showing how income and spending are progressing against these projections.

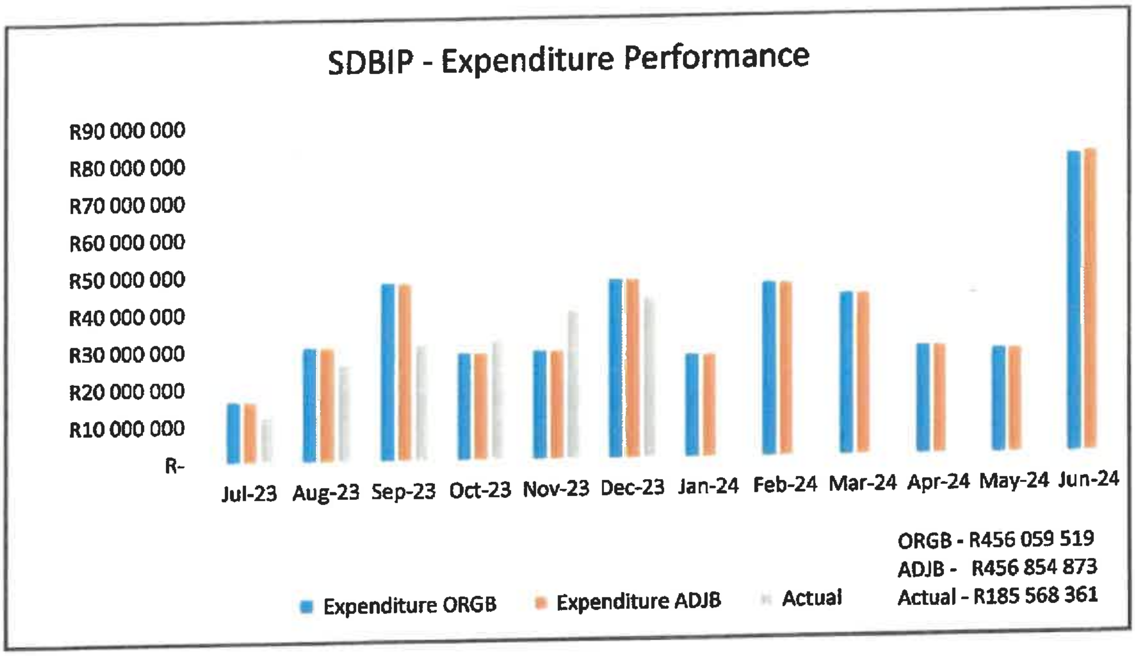
Every quarter the Mayor must report to the Council on the progress of the budget.

REVENUE AND EXPENDITURE PROJECTIONS

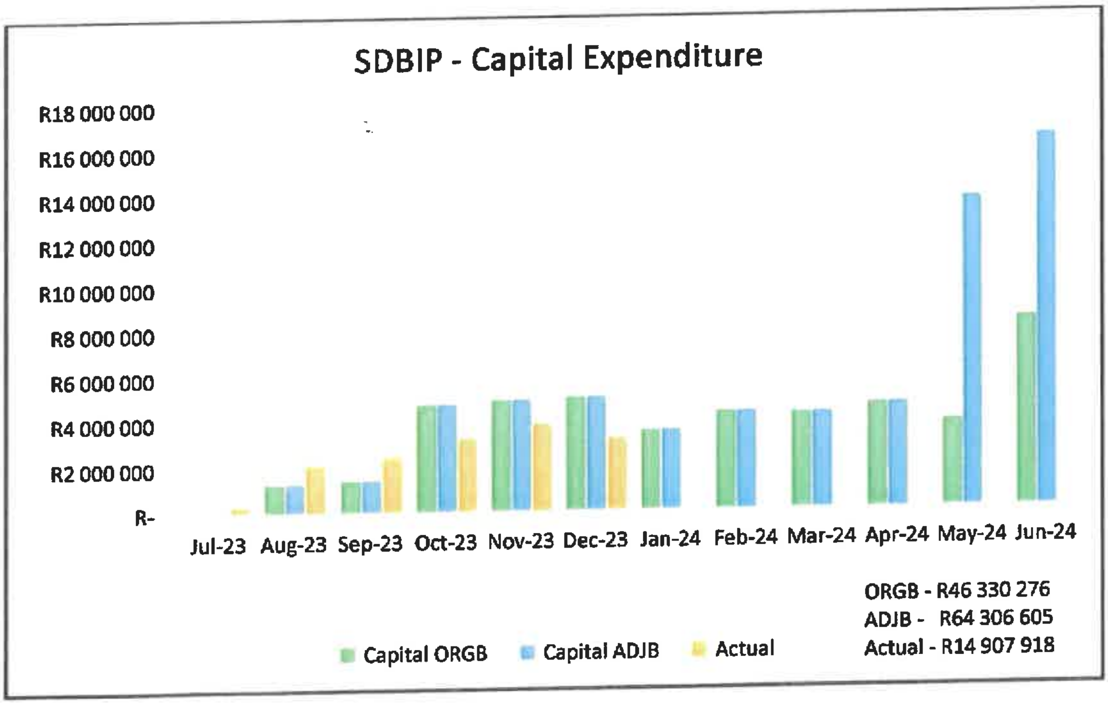
The below graph indicates the Municipality's operating revenue performance for the second quarter of the 2023/24 financial year. More information is contained in the financial section 52 report.



The below graph indicates the Municipality's operating expenditure performance for the second quarter of the 2023/24 financial year. More information is contained in the financial section 52 report.



As far as the cash flow forecasts of the Capital Expenditure performance for the second quarter of the 2023/24 financial year are concerned, the expenditure was affected by the recent riots as it impacted on the procurement processes.



SERVICE DELIVERY TARGETS AND PERFORMANCE INDICATORS

Each Directorate must provide quarterly targets so that performance can be monitored throughout the year. The Municipal Manager and Directors performance contracts must contain these targets. The targets cannot be changed during the year unless Council approves the changes.

The SDBIP is essentially a business plan, and an integral part of the financial planning process. Although its approval is required after the budget, its foundational preparation has occurred in tandem with the budget process. The SDBIP is the connection between the budget and management performance agreements.

The SDBIP is a contract between the administration, council and the community, expressing the goals and objectives set by the council as quantifiable outcomes that can be implemented by the administration over the financial year.

The SDBIP is seen as a management, implementation, and monitoring tool that will assist the Executive Mayor, Councilors, Municipal Manager, Senior Managers, and community. It is also a monitoring that enables the Municipal Manager to monitor the performance of senior managers. The MFMA requires that the performance agreements of senior managers be linked to the Top Layer SDBIP. The SDBIP is considered a layered plan. Whilst only the top layer is made public, the budget and performance targets should be broken down into smaller targets and from 1 July 2023 – 31 December 2023, be cascaded down to the lowest staff level.

MFMA REQUIREMENT – APPROVAL OF THE SDBIP

Under the MFMA the process for approval of the SDBIP is covered under Chapter 7 – Responsibilities of Mayors and Chapter 8 – Responsibilities of Municipal Officials.

Under Chapter 8 the Accounting Officer must submit a draft of the SDBIP to the Executive Mayor within 14 days of the budget being approved.

Chapter 7 of the MFMA requires the Executive Mayor to take all reasonable steps to ensure that the SDBIP is approved by the Mayor within 28 days after the approval of the budget and that the SDBIP is made public no later than 14 days after that.

Section 54 sets out the responsibilities of the Executive Mayor regarding budgetary control and the early identification of financial problems.

When a budget monitoring report is received under sections 71 and 72 of the MFMA, the Executive Mayor must check whether the budget is being implemented in accordance with the SDBIP. If it is decided to amend the SDBIP, any revisions to the service delivery targets and performance indicators must be made with the approval of the council following an adjustment budget.

MONITORING

The Section 71 and 72 budget monitoring reports required under the MFMA should provide a consolidated analysis of the Municipality's financial position including year-end projections.

Section 52 reports should also be presented to the Executive Mayor and Council to consider the need for any amendments.

PERFORMANCE ASSESSMENT

The overall assessment of actual performance against targets set for the key performance indicators as documented in the SDBIP is illustrated in terms of the following assessment methodology:

Colour	Category	Description
	KPI Not Yet measured	KPI's not applicable for the period under review
	KPI Not Met	Actual vs target less than 75%
	KPI Almost Met	Actual vs target between 75% and 100%
	KPI Met	Actual vs target 100% achieved
	KPI Well Met	Actual vs target more than 100% and less than 150% achieved
	KPI Extremely Well Met	Actual vs target of more than 150% achieved

The outcome of the mid-year performance for the 2023/2024 financial year is indicated in the below tables for consideration.

Category	Swellendam Municipality		Municipal Manager		Financial Services		Community Services		Infrastructure Services	
	Nr	%	NR	%	NR	%	NR	%	NR	%
KPI Not Yet Measured	17	34%	9	75%	5	33%	3	75%	-	-
KPI Not Met	6	12%	-	0%	1	7%	-	0%	5	26%
KPI Almost Met	10	20%	-	0%	7	0%	1	25%	2	11%
KPI Met	5	10%	-	0%	1	7%	-	0%	4	21%
KPI Well Met	6	12%	2	17%	1	7%	-	0%	3	16%
KPI Extremely Well Met	6	12%	1	8%	-	46%	-	0%	5	26%
Total	**50**	100%	**12**	100%	**15**	100%	**4**	100%	**19**	100%

319

Ref	KPI Name [R]	Unit of Measurement	Ward	Actual Performance for 2022/23	Overall Performance 2023/24							
					Target					Actual	R	Corrective Measures
					Q1	Q2	Q3	Q4	Annual			
Strategic Objective:	To promote good governance and communityparticipation		**National KPA**	Good Governance and Public Participation						**Municipal KPA**	Good Governance and Public Participation	
TL1	Compile the Risk Based Audit Plan (RBAP) and submit to the Audit Committee by 30 June 2024	RBAP submitted to the Audit Committee by 30 June 2024	All	1	0	0	0	1	**1**	**0**	N/A	
TL2	90% of the RBAP for 2022/23 implemented by 30 June 2024 {(Number of audits and tasks completed for the period /Number of	% of the RBAP implemented by 30 June 2024	All	**28.57%**	15%	40%	60%	90%	**90%**	**47%**	G2	
TL3	Compile and submit the 1st review of the draft IDP for the 2023/24 financial year to Council by 31 May 2024	Draft IDP compiled and submitted to Council	All	1	0	0	1	0	**1**	**0**	N/A	
TL4	Compile and submit the final IDP for 2023/24 financial year to Council by 31 May 2024	Council item on final IDP for 2023/24 tabled to Council by 31 May 2024	All	1	0	0	0	0	1	**0**	N/A	

320.

Ref	KPI Name [R]	Unit of Measurement	Ward	Actual Performance for 2022/23	Overall Performance 2023/24							
					Target					Actual	R	Corrective Measures
					Q1	Q2	Q3	Q4	Annual			
TL5	Submit the draft Annual Report for 2022/23 in terms of the MFMA to Council by 31 January 2024	Draft report submitted to Council by 31 January 2024	All	1	0	0	1	0	**1**	**0**	N/A	
TL6	Approve the Annual Report in terms of MFMA within two months after submission of draft	Annual Report approval within 2 months of draft submission	All	1	0	0	1	0	**0**	**0**	N/A	
Strategic Objective:	To create a capacitated, people-centered institution		**National KPA**	To create a capacitated, people-centered institution						**Municipal KPA**	To create a capacitated, people-centered institution	
TL7	Complete the annual risk assessment and submit to the Audit Committee by 30 June 2024	Completed risk assessment submitted to the Audit Committee	All	1	0	0	0	1	**1**	**0**	N/A	
Strategic Objective:	To enhance access to basic services and address maintenance backlogs		**National KPA**	Basic Service Delivery						**Municipal KPA**	Basic Service Delivery	
TL8	Number of residential properties that receive piped water that is connected to the municipal water infrastructure	Number of residential properties which are billed for water or have pre paid meters as at 30 June 2024	All	6 696	0	7010	0	7015	**7015**	**6517**	O	The target for the first quarter should be amended as the housing project will only be

321.

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

322.

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

823

Ref	KPI Name [R]	Unit of Measurement	Ward	Actual Performance for 2022/23	Overall Performance 2023/24							
					Target					Actual	R	Corrective Measures
					Q1	Q2	Q3	Q4	Annual			
TL15	Provide free basic sanitation to indigent households in terms of the approved indigent policy	Number of registered indigent households receiving free basic sanitation	All	2 015	0	2 015	0	2 015	**2 015**	**1 871**	O	The target needs to be amended – limited applications received from informal settlement
TL16	Provide discounted basic sanitation to poor households in terms of the approved indigent policy (50% discount)	Number of registered poor households receiving discounted basic sanitation	All	324	0	324	0	324	**324**	**291**	O	The target needs to be amended – limited applications received from informal settlement
TL17	Provide free basic refuse removal to indigent households in terms of the approved indigent policy	Number of registered indigent households receiving free basic refuse removal	All	2 015	0	2 015	0	2 015	**2 015**	**1 871**	O	The target needs to be amended – limited applications received from informal settlement
TL18	Provide discounted basic refuse removal to poor households in terms of the approved indigent policy (50% discount)	Number of registered poor households receiving free basic refuse removal	All	324	0	324	0	324	**324**	**291**	O	The target needs to be amended – limited applications received from informal settlement

324.

Ref	KPI Name [R]	Unit of Measurement	Ward	Actual Performance for 2022/23	Overall Performance 2023/24							
					Target					Actual	R	Corrective Measures
					Q1	Q2	Q3	Q4	Annual			
Strategic Objective:	To improve financial viability and management		**National KPA**	Basic Service Delivery						**Municipal KPA**	Financial management	
TL19	The percentage of the municipality's capital budget actually spent by 30 June 2024 {(Amount actually spent on	% of capital budget spent by 30 June 2024	All	38.06%	0%	20%	40%	90%	**90%**	**23,18%**	G2	
TL20	Financial viability measured in terms of the municipality's ability to meet it's service debt obligations as at 30	Debt to revenue as at 30 June 2024	All	6.79%	0%	0%	0%	25.30%	**25.30%**	**0%**	N/A	
TL21	Financial viability measured in terms of the outstanding service debtors as at 30 June 2024 {(Total outstanding service	Service debtors to revenue as at 30 June 2024	All	18.00%	0%	0%	0%	18%	**18%**	**0%**	N/A	
TL22	Financial viability measured in terms of the available cash to cover fixed operating expenditure as at 30	Cost coverage as at 30 June 2024	All	3.66%	0%	0%	0%	1.80%	**1.80%**	**0%**	N/A	

325.

Ref	KPI Name [R]	Unit of Measurement	Ward	Actual Performance for 2022/23	Overall Performance 2023/24							
					Target					Actual	R	Corrective Measures
					Q1	Q2	Q3	Q4	Annual			
Strategic Objectives:	To enhance access to basic services and address maintenance backlogs		**National KPA**	Basic Service Delivery						**Municipal KPA**	Basic Service Delivery	
TL23	Limit unaccounted for water to less than 25% by 30 June 2024 {(Number of Kilolitres Water Purchased or Purified - Number of Kilolitres Water Sold) / Number of Kilolitres Water Purchased or Purified x 100}	% unaccounted for water by 30 June 2024	All	New	0%	25%	0%	25%	25%	**36.09%**	G1	
TL24	Limit unaccounted for electricity to less than 12% by 30 June 2024 {(Number of Electricity Units Purchased and/or Generated - Number of Electricity Units Sold) / Number of Electricity Units Purchased and/or Generated) x100}	% unaccounted for electricity by 30 June 2024	All	New	0%	12%	0%	12%	**12%**	**4.79%**	B	Meter audit was undertaken
Strategic Objective:	To improve financial viability and management		**National KPA**	Municipal Financial Viability and Management						**Municipal KPA**	Financial Management	
TL25	Achieve a debtors payment percentage of 95% by 30 June 2024 {(Gross Debtors Opening Balance + Billed Revenue - Gross Debtors Closing	Debtors payment percentage as at 30 June 2023	All	97.46%	95%	95%	95%	95%	**95%**	**95,08%**	G1	

326.

Ref	KPI Name [R]	Unit of Measurement	Ward	Actual Performance for 2022/23	Overall Performance 2023/24							
					Target					Actual	R	Corrective Measures
					Q1	Q2	Q3	Q4	Annual			
	Balance - Bad Debts Written Off) / Billed Revenue) x 100}											
TL26	Approve an action plan to address all the issues raised in the management letter of the Auditor-General by 31 December 2023	Action plan approved by the MM by 31 December 2022	All	1	0	0	1	0	1	0	N/A	
Strategic Objective:	To create a capacitated, people-centred Institution		**National KPA**	To create a capacitated, people-centered institution						**Municipal KPA**	To create a capacitated, people-centered institution	
TL27	Achieve an Unqualified Audit Opinion for the 2022/23 financial year	Unqualified Audit Opinion Achieved	All	1	0	1	0	0	1	1	R	The AG report is expected in February 2024
TL28	The number of people from employment equity target groups employed in the three highest levels of management in compliance with the equity plan by 30 June 2024	Number of people employed	All	1	0	0	0	1	1	0	N/A	

327.

Ref	KPI Name [R]	Unit of Measurement	Ward	Actual Performance for 2022/23	Overall Performance 2023/24							
					Target					Actual	R	Corrective Measures
					Q1	Q2	Q3	Q4	Annual			
TL29	The percentage of the municipality's personnel budget actually spent on implementing its workplace skills plan by 30 June 2024 {(Actual amount spent on training/total personnel budget)x100}	% of the personnel budget spent on implementing the workplace skills plan	All	0.21%	0%	0%	0%	0.50%	**0.50%**	**0%**	N/A	
TL30	Limit quarterly vacancy rate to less than 10% of funded posts {(Number of funded posts vacant / number of funded posts) x100}	% quarterly vacancy rate	All	10.85%	10%	10%	10%	10%	**10%**	**11.22%**	G2	
Strategic Objectives	To enhance economic development with focus on both first and second economies		**National KPA**	Local Economic Development						**Municipal KPA**	Local Economic Development	
TL31	Create temporary work opportunities in terms of EPWP by 30 June 2023	Number of temporary work opportunities created	All	116	45	55	55	55	**210**	**154**	B	Overper-formance, but impact on EPWP
Strategic Objective:	To create a safe and healthy living environment		**National KPA**	To create a safe and healthy living environment						**Municipal KPA**	To create a safe and healthy living environment	

328.

Ref	KPI Name [R]	Unit of Measurement	Ward	Actual Performance for 2022/23	Overall Performance 2023/24							
					Target					Actual	R	Corrective Measures
					Q1	Q2	Q3	Q4	Annual			
TL32	Review the Spatial Development Framework and submit to Council for consideration by 31 May 2023	SDF review and submitted to Council for consideration	All	1	0	0	1	0	1	0	N/A	
Strategic Objective:	To enhance access to basic services and address maintenance backlogs		**National KPA**	Basic service delivery						**Municipal KPA**	Basic service delivery	
TL33	Spend 90% of the roads and stormwater maintenance (excluding general vehicles-streets) budget by 30 June 2024 {(Actual expenditure on maintenance divided by the total approved maintenance budget)x100}	% of the maintenance budget spent	All	76.90%	10%	30%	60%	90%	90%	15,52%	R	Reseal and rehabilitation project (OPEX) only commenced today, due to existing contractors' obligations. A total of R 5,5 m will be spent within the next 15 days.

329.

Ref	KPI Name [R]	Unit of Measurement	Ward	Actual Performance for 2022/23	Overall Performance 2023/24							
					Target					Actual	R	Corrective Measures
					Q1	Q2	Q3	Q4	Annual			
TL34	Spend 90% of the electricity maintenance (excluding general vehicles-electricity) budget by 30 June 2024 {(Actual expenditure on maintenance divided by the total approved maintenance budget)x100}	% of the maintenance budget spent	All	**37.69%**	10%	30%	60%	90%	**90%**	**40,02%**	G2	
TL35	Spend 90% of the waste water maintenance (excluding general vehicles-sewerage network & general vehicles sewerage administration) budget by 30 June 2024 {(Actual expenditure on maintenance divided by the total approved	% of the maintenance budget spent	All	**7.49%**	10%	30%	60%	90%	**90%**	**16,87%**	R	The procurement process took long. The tender has closed and the allocation will be made in February 24, whereafter extensive expenditure

330.

Ref	KPI Name [R]	Unit of Measurement	Ward	Actual Performance for 2022/23	Overall Performance 2023/24							Corrective Measures
					Target					Actual	R	
					Q1	Q2	Q3	Q4	Annual			
TL36	Spend 90% of the water maintenance (excluding general vehicles-water purification, general vehicles-irrigation water & vehicle costs-water dams) budget by 30 June 2024 {(Actual expenditure on maintenance divided by the total approved	% of the maintenance budget spent	All	**29.79%**	10%	30%	60%	90%	**90%**	**31,39%**	G2	
TL37	Spend 95% of the MIG funding allocated for completion of projects by 30 June 2023 {(Actual expenditure on MIG funding received divided by the total MIG funding received)x100}	% of MIG funding received spent	All	**40.14%**	0%	40%	60%	95%	**95%**	**38,72%**	O	The MIG expenditure as on 25/01/24 is on 72%, which makes SWD one of the best performing MIG municipalities

331.

Ref	KPI Name [R]	Unit of Measurement	Ward	Actual Performance for 2022/23	Overall Performance 2023/24							
					Target					Actual	R	Corrective Measures
					Q1	Q2	Q3	Q4	Annual			
TL38	Spend 95% of the capital budget allocated for the upgrade of the Railton Bulk water Reticulation program by 30 June 2024 {(Actual capital expenditure on the project divided by the total approved capital budget for the project) x100}	% of the capita budget spent for the upgrade of the Railton Bulk Water Reticulation program by 30 June 2024	All	**0.00%**	0%	10%	40%	95%	**95%**	**16,87%**	G2	
TL39	Spend 95% of the capital budget allocated for the Railton Upgrading of Gravel Roads and Stormwater Phase 3 by 30 June 2024 {(Actual capital expenditure on the project divided by the total approved capital budget for the project) x100}	% of the capital budget spent for the Railton Upgrading of Gravel Roads and Stormwater Phase 3 by 30 June 2024	All	**New**	0%	10%	40%	95%	**95%**	**0,25%**	R	Instruction was given to the consultant (Hessequa Consult) to go ahead with the project on 18/01/2024. Survey, geotech and design in

332.

Ref	KPI Name [R]	Unit of Measurement	Ward	Actual Performance for 2022/23	Overall Performance 2023/24							
					Target					Actual	R	Corrective Measures
					Q1	Q2	Q3	Q4	Annual			
TL40	Spend 95% of the capital budget allocated for the Rehabilitation of a section of Van Riebeeck street in Barrydale by 30 June 2024 {(Actual capital expenditure on the project divided by the total approved capital budget for the project) x100}	% of the capital budget spent from amount allocated for the Rehabilitation of Van Riebeeck Street in Barrydale by 30 June 2024	All	**New**	0%	10%	40%	95%	**95%**	**0.25%**	R	Design stage (BVI Eng) in progress. Tender document to be submitted to BSC by 31 January 2024.
TL41	Spend 90% of the capital budget allocated for the upgrade of Bakenskop and Railton Pumpstation by 30 June 2024 {(Actual capital expenditure on the project divided by the total approved capital budget for the	% of the budget spent in respect of the upgrade of Bakenskop and Railton pump stationby 30 June 2024	All	**0%**	0%	10%	40%	90%	**90%**	**38.72%**	B	The project made excellent progress

Ref	KPI Name [R]	Unit of Measurement	Ward	Actual Performance for 2022/23	Overall Performance 2023/24							
					Target					Actual	R	Corrective Measures
					Q1	Q2	Q3	Q4	Annual			
TL42	Spend 95% of the capital budget allocated for the Electrification of housing project 950 erven by 30 June 2024 {(Actual capital expenditure on the project divided by the total approved capital budget for the project) x100}	% of the capital budget spent, allocated for the electrification of housing project (950 units)	All	**New**	0%	10%	40%	95%	**95%**	**26.47%**	B	Project made good progress
TL43	Spend 90% of the capital budget allocated for the construction of a new Silo at the wastewater Pump Station by 30 June 2024 {(Actual capital expenditure on the project divided by the total approved capital budget for the project)x100}	% of the capital budget spent allocated for the construction of a new Silo waste water Pump station by 30 June 2024	All	**0%**	0%	10%	40%	90%	**90%**	**36.09%**	B	Project made good progress

334

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

Ref	KPI Name [R]	Unit of Measurement	Ward	Actual Performance for 2022/23	Overall Performance 2023/24							
					Target					Actual	R	Corrective Measures
					Q1	Q2	Q3	Q4	Annual			
TL46	95% microbiological quality level achieved for water as per SANS 241	% microbiological water quality level achieved as per SANS 241 criteria	All	100%	95%	95%	95%	95%	95%	97%	G1	Organisational review to appoint more WPC's and development of SOP's
Strategic Objective:	To create a safe and healthy living environment		**National KPA**	Good Governance and Public Participation						**Municipal KPA**	Good Governance and Public Participation	
TL47	Review the Disaster Management Plan and submit to Council by 31 May 2023	Disaster Management Plan reviewed and submitted to Council	All	0	0	0	1	0	1	0	N/A	
Strategic Objective:	To develop integrated and sustainable settlements with the view to correct spatial imbalances		**National KPA**	Good Governance and Public Participation						**Municipal KPA**	Good Governance and Public Participation	
TL48	Review the Human Settlements Pipeline and submit to Council by 30 June 2024	Human Settlements Plan reviewed and submitted to Council	All	0	0	0	1	0	1	0	N/A	

336.

Ref	KPI Name [R]	Unit of Measurement	Ward	Actual Performance for 2022/23	Overall Performance 2023/24							
					Target					Actual	R	Corrective Measures
					Q1	Q2	Q3	Q4	Annual			
Strategic Objective:	To promote good governance and community participation		**National KPA**	Good Governance and Public Participation						**Municipal KPA**	Good Governance and Public Participation	
TL49	Develop Phase I of the draft Integrated Waste Management Plan and submit to Director by 30 June 2024	Phase I of the draft Integrated Waste Management Plan developed and submitted to Director	All	1	0	0	0	1	1	0	N/A	
Strategic Objective	To improve financial viability and management		**National KPA**	Financial Management						**Municipal KPA**	Financial Management	
TL50	Submit annual financial budget by 31 May 2024 to Council	Submission of annual financial budget to Council by 31 May 2024	All	1	0	0	0	1	1	0	N/A	

337.