

SWELLENDAM MUNICIPALITY



QUARTER TWO BUDGET MONITORING REPORT 2019/20 FINANCIAL YEAR



SWELLENDAM MUNICIPALITY

Report of 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		Value in R		Remittance advice number		Value in R
	Cheque Payments				ACB Payments		
	From	To	From	To	From	To	
Quarter 1 - First National Bank	0	0	0	0	7857	8087	R 3 507 258
Quarter 1 - Absa Bank	0	0	0	0	12545	13238	R 136 280 664
Quarter 2 - First National Bank	0	0	0	0	8088	8325	R 6 076 880
Quarter 2 - Absa Bank	0	0	0	0	13239	14083	R 103 669 757
Total							249 534 561

2. BANK ACCOUNT BALANCES:

Bank	Balance 30/09/2019 in R	Balance 31/12/2019 in R	Balance 31/03/2020 in R	Balance 30/06/2020 in R
Absa	R 45 773 763	R 31 810 724	R -	R -
FNB	R 1 337 369	R 8 791 620	R -	R -
Total	R 47 111 132	R 40 602 345	R -	R -

3. OUTSTANDING DEBTORS:

Month	Debtors age analysis at each quarter			
	Current	30 days	60 days	90 days
Quarter 1	12 870 700	961 680	651 347	510 153
Quarter 2	12 525 082	842 282	713 835	517 808
TOTAL				
			120 days +	TOTAL
			14 649 834	29 643 714
			15 529 977	30 128 985

4. CREDIT CONTROL - ACTIONS TAKEN:

	Quarter 1	Quarter 2	Quarter 3	Quarter 4
Summons issued	223	331	-	-
Article 65(A)1	None	None	-	-
Sentences	148	93	-	-
Warrants for execution	157	93	-	-
Warrants for arrest	None	None	-	-
Remuneration decisions	None	None	-	-
Execution auctions	3	None	-	-
Electricity:				
Number of service stations for disconnections	1459	1691	-	-
Reconnections after payment of outstanding debt	1512	1727	-	-
# Number of sms's sent for payment	17678	19259	-	-
# Number of notices sent before deadline	5771	6427	-	-

5. INDIGENT SUBSIDIES ON BASIC SERVICES ALLOCATED FOR:

Towns	Poor households	Indigent / Masakhane households	Total	Indigent Subsidies Granted
Swellendam	39	27	66	27 727
Suurbraak	156	563	719	299 109
Barrydale	86	782	868	393 929
Buffeljagsrivier	33	172	205	91 308
Businesses	-	-	-	-
Railton Municipality	656	4 213	4 869	2 419 588
Total	970	5 757	6 727	3 231 661
Quarter 1	967	5 758	6 725	3 214 689
Quarter 2	970	5 757	6 727	3 231 661

6. STANDBY ALLOWANCE:

DEPARTMENT	Quarter 1 30/09/2019	Quarter 2 31/12/2019	Quarter 3 31/03/2020	Quarter 4 30/06/2020	Year to date Actual	Year to date Budget	Adjustment Budget
FINANCIAL SERVICES	-	-	-	-	-	-	-
ENGINEERS SERVICES	-	-	-	-	-	-	-
STREETS	173 449	165 753	-	-	339 202	337 050	674 100
ELECTRICITY ADMIN	10 782	7 441	-	-	18 223	20 865	41 730
ELECTRICITY	146 578	164 723	-	-	311 302	321 094	642 188
SEWERAGE NETWORK	24 315	27 458	-	-	51 773	55 278	110 555
SEWERAGE PURIFICATION	26 496	29 730	-	-	56 226	61 525	123 050
WATER NETWORK	21 163	21 288	-	-	42 451	45 901	91 802
WATER PURIFICATION	47 448	48 312	-	-	95 760	100 576	201 152
IRRIGATION WATER	8 472	9 018	-	-	17 490	14 445	28 890
TRAFFIC	50 770	47 336	-	-	98 107	108 070	216 140
HALLS	24 690	21 841	-	-	46 531	11 235	22 470
THUSONG MULTIPURPOSE CENTER	1 891	2 050	-	-	3 941	4 280	8 560
COMMUNITY SERVICES	31 561	19 061	-	-	50 622	102 215	204 430
Total	567 615	564 010	-	-	1 131 625	1 182 534	2 365 067

7. OVERTIME REMUNERATION:

DEPARTMENT	Quarter 1 30/09/2019	Quarter 2 31/12/2019	Quarter 3 31/03/2020	Quarter 4 30/06/2020	Year to date Actual	Year to date Budget	Adjustment Budget
FINANCIAL SERVICES	-	-	-	-	-	-	-
ENGINEERS SERVICES	-	-	-	-	-	-	-
STREETS	6 826	5 528	-	-	12 355	13 161	26 322
ELECTRICITY NETWORK	52 565	86 867	-	-	139 433	75 435	150 870
SEWERAGE ADMINISTRATION	119 393	146 725	-	-	266 118	228 445	456 890
SEWERAGE PURIFICATION	135 231	144 090	-	-	279 321	193 991	387 982
WATER NETWORK	81 607	57 888	-	-	139 495	151 031	302 061
WATER PURIFICATION	222 893	231 074	-	-	453 968	313 125	626 250
IRRIGATION WATER	16 141	13 581	-	-	29 722	34 240	68 480
TRAFFIC AND LICENSING	166 705	144 544	-	-	311 248	270 710	541 420
LICENSING	-	-	-	-	-	-	-
LIBRARY	-	171	-	-	171	1 210	2 420
HALLS	31 437	31 846	-	-	63 283	48 150	96 300
THUSONG MULTIPURPOSE CENTER	8 267	9 843	-	-	18 110	21 935	43 870
COMMUNITY SERVICES	123 950	107 516	-	-	231 466	251 450	502 900
PARKS	3 598	5 194	-	-	8 792	6 955	13 910
REFUSE	17 843	15 055	-	-	32 898	49 755	99 510
CARAVAN PARK	72 402	69 242	-	-	141 644	124 120	248 240
Total	1 058 859	1 069 164	-	-	2 128 023	1 783 713	3 567 425

Director: Financial Services
2019/12/31

SWELLENDAM MUNICIPALITY: 2019/20

FINANCIAL PERFORMANCE: REVENUE AND EXPENDITURE

31/12/2019

% = 50.00

	A	B	C	D	E	F	G	%
	Budget 2019/20	Expense until 31/12/2019	Year to date Actual 31/12/2019	Full Year Forecast 2019/06/30	Pro-rata: Original budget until 31/12/2019	Projected Actual until 31/12/2019	Variance (F - E)	Variance (G / E)
EXPENDITURE								
Employee related costs	108 660 180	49 664 664	45.7	108 660 180	0.0	49 664 664	-4 665 426	-8.6
Remuneration of councillors	5 594 953	2 532 778	45.3	5 594 953	0.0	2 532 778	-2 644 248	-9.4
Bulk purchases	67 286 850	30 710 948	45.6	67 286 850	0.0	30 710 948	-2 031 977	-8.7
Other expenditure	101 011 756	34 460 759	34.1	101 011 756	0.0	34 460 759	-16 045 119	-31.8
Depreciation	9 328 914	4 664 458	50.0	9 328 914	0.0	4 664 458	0	0.0
Finance charges	6 524 654	1 852 158	28.4	6 524 654	0.0	1 852 158	-1 410 160	-43.2
Transfers and grants	2 502 000	746 456	29.8	2 502 000	0.0	746 456	-504 544	-40.3
TOTAL EXPENDITURE	300 907 407	124 632 221	41.4	300 907 407	0.0	124 632 221	-25 821 483	-17.2
REVENUE								
Revenue based on BILLINGS:								
**Property rates	40 467 689	19 386 504	47.9	40 467 689	0.0	19 386 504	-948 568	-4.7
**Service charges - electricity revenue	85 621 895	44 421 165	51.9	85 621 895	0.0	44 421 165	-504 162	-1.2
**Service charges - sanitation revenue	14 792 328	6 839 009	46.2	14 792 328	0.0	6 839 009	-277 073	-3.7
**Service charges - refuse revenue	8 473 476	4 146 951	48.9	8 473 476	0.0	4 146 951	494 606	11.7
**Service charges - water revenue	17 304 020	7 714 811	44.4	17 304 020	0.0	7 714 811	68 718	0.8
Rental of facilities and equipment	620 730	398 897	64.3	620 730	28.5	398 897	88 532	28.5
Interest earned - external investments	4 166 400	2 196 640	52.8	4 166 400	22.1	2 196 640	460 728	22.1
Interest earned - outstanding debtors	1 110 085	677 974	61.1	1 110 085	22.1	677 974	122 931	22.1
Fines	48 514 199	4 482 613	9.2	48 514 199	0.0	4 482 613	-19 774 487	-81.5
Agency services	3 281 616	1 850 545	56.4	3 281 616	12.8	1 850 545	200 737	12.8
Other revenue	5 054 164	2 650 468	52.4	5 054 164	4.9	2 650 468	123 386	4.9
Transfers recognised - operational	54 369 118	45 772 000	84.2	54 369 118	0.0	45 772 000	14 092 665	51.8
TOTAL REVENUE	283 865 700	140 541 176	49.5	283 865 700	0.7	140 541 205	-3 391 645	-2.4
Surplus/(Deficit)	-17 041 707	15 908 955	-15 031 079	13 908 984	-8 520 853	13 908 984	-3 391 645	-2.4

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

EXPENDITURE ON STAFF BENEFITS UP TO: 31/12/2019 **50.0**

<u>Description of expenditure</u>	<u>Budget 2019/20</u>	<u>Year to date</u>	<u>Available</u>	<u>% of budget spent</u>
Basic Salaries and Wages	65 589 814	30 553 114	35 036 700	46.6
Pension and UIF Contributions	11 213 311	5 011 631	6 201 680	44.7
Medical Aid Contributions	8 332 648	3 047 827	5 284 821	36.6
Housing Allowances	609 400	236 575	372 825	38.8
Overtime	3 567 425	2 128 023	1 439 402	59.7
Motor Vehicle Allowance	5 787 592	2 564 762	3 222 830	44.3
Other benefits and allowances	13 559 991	6 122 732	7 437 259	45.2
Total	108 660 181	49 664 664	58 995 517	45.7

REMUNERATION OF COUNCILLORS **50.0**

<u>Description of expenditure</u>	<u>Budget 2019/20</u>	<u>Year to date</u>	<u>Available</u>	<u>% of budget spent</u>
Basic Allowances	5 594 051	2 532 778	3 061 273	45.3
Total	5 594 051	2 532 778	3 061 273	45.3

SWELLENDAM MUNICIPALITY - OUTSTANDING DEBTORS

Month	Current	Received and written off					Total	120 days +	90 days	60 days	30 days	Total	Written off	Received	% of total received	% of current received
		Written off	Received	Written off	Received	Received										
01/19	11 199 302	784 248	688 840	470 354	14 981 258	28 124 001						-	11 043 693	39	101	
02/19	12 216 961	684 665	575 621	566 558	15 075 989	29 119 794						-	11 221 168	40	100	
03/19	8 958 621	792 629	495 893	505 732	14 829 910	25 582 785						-	12 495 629	43	102	
04/19	10 996 008	808 620	700 282	457 851	14 852 927	27 815 688						-	8 763 105	34	98	
05/19	11 263 552	871 689	624 388	627 703	15 011 311	28 398 643						-	10 680 598	38	97	
06/19	11 440 269	709 833	694 348	539 969	14 243 699	27 628 119						-	12 210 793	43	108	
07/19	14 744 959	782 097	542 380	614 308	14 201 773	30 885 517						-	11 487 561	42	100	
08/19	12 349 057	799 300	584 764	494 252	14 555 160	28 782 533						-	14 452 041	47	98	
09/19	12 870 700	961 680	651 347	510 153	14 649 834	29 643 714						-	12 009 520	42	97	
10/19	12 459 742	765 506	699 598	577 736	14 867 307	29 369 889						-	12 733 567	43	99	
11/19	12 268 797	847 438	566 400	531 235	15 159 131	29 373 002						-	12 265 684	42	98	
12/19	12 525 082	842 282	713 835	517 808	15 529 977	30 128 985						-	11 769 099	40	96	
Total	143 293 051	9 649 988	7 537 695	6 413 659	177 958 277	344 852 670						0	141 132 458			

% of current 12 months payments received =

98.49%

Levies

Electricity

Month	Households		Businesses		KVA		Street lights		Street lights		Number of Accounts
	Basic Levy	Unit costs	Basic Levy	Unit costs	Basic Levy	Unit costs	Basic Levy	Unit costs	Basic Levy	Unit costs	
7/19	232 814	793 330	195 819	1 022 812	660	1 406 709	22 301	870 789	-	150 989	1 154
8/19	217 566	729 521	195 557	1 011 118	660	1 529 794	22 301	886 539	-	154 862	1 152
9/19	224 203	796 475	195 557	1 036 832	660	1 559 554	22 301	978 794	-	160 985	1 152
10/19	226 736	726 004	195 557	1 112 148	660	1 537 355	22 301	925 916	-	149 550	1 150
11/19	221 504	619 567	197 644	1 065 121	660	1 613 134	22 301	958 093	-	113 312	1 146
12/19	222 035	629 120	196 391	1 062 999	660	1 542 773	21 582	999 269	-	111 039	1 143
	1 344 858	4 294 018	1 176 524	6 311 031	3 960	9 189 321	133 088	5 619 400	-	840 736	28 912 935
											62 664 953
											46

Budget
%

Pre-paid Electricity		
Month	Number of Consumers	Sales
7/19	5 542	2 670 671
8/19	5 565	2 648 357
9/19	5 528	2 463 969
10/19	5 532	2 489 472
11/19	5 532	2 479 588
12/19	5 521	2 497 274
Total	15 249 331	27 884 085
Budget		
		55

Water		
Month	Basic	Consumption
7/19	526 369	738 206
8/19	544 542	706 226
9/19	547 104	997 282
10/19	548 552	1 099 424
11/19	549 980	941 621
12/19	542 243	1 024 240
Total	3 258 789	5 506 999
Budget		
		50

Budget
%

Sewerage		
Month	Fees	Total
7/19	1 260 940	1 260 940
8/19	1 279 539	1 279 539
9/19	1 276 705	1 276 705
10/19	1 277 059	1 277 059
11/19	1 287 634	1 287 634
12/19	1 291 360	1 291 360
Total	7 673 237	7 673 237
Budget		
		52

Refuse Removal		
Month	Fees	Total
7/19	789 516	789 516
8/19	790 099	790 099
9/19	784 269	784 269
10/19	788 593	788 593
11/19	790 106	790 106
12/19	788 761	788 761
Total	4 731 344	4 731 344
Budget		
		56

Budget
%

Capital expenditure

Cost Code	Ukey	Project description	Adjusted Budget	YTD actual 31/12/2019	Balance Available	% Spent
50101000091	20190619045674	Flat Screen TV - Traffic	6 000	-	6 000	0%
50101000111	20190619045680	Flat Screen TV - Council General	6 000	-	6 000	0%
50101000141	20190619045689	Flat Screen TV - Human Resources	6 000	-	6 000	0%
50101000151	20190619045692	Flat Screen TV - Engineers Services	6 000	-	6 000	0%
50101000081	20190619045671	Law Enforcement Equipment	15 000	-	15 000	0%
50101000131	20190619045686	Blinds - Office Buildings	15 000	9 317	5 683	62%
50101000101	20190619045677	Air conditioners x 2 - Office Buildings	18 000	14 696	3 304	82%
50101000171	20190619045695	5 Flat Screen TV's - Town Planning	30 000	-	30 000	0%
50101000481	20190619045773	Shade Nets x2 - Office Buildings	30 000	-	30 000	0%
50101000431	20190619045761	Playground Equipment	50 000	-	50 000	0%
50101000331	20190619045737	Speedbumps (2019/20)	60 000	6 656	53 344	11%
50103000011	20190619045665	Mixer Paddle - Anoxic Section	100 000	-	100 000	0%
50101000421	20190619045758	Trailer Toilets x 2	120 000	-	120 000	0%
50102000081	20180630051182	Pressure Management System (PRV's)	120 000	-	120 000	0%
50101000461	20190619045767	New Turf - Cricket field	143 478	-	143 478	0%
50101000541	20190829983121	Emergency Capital	150 000	70 414	79 586	47%
50101001721	20190228004963	Office furniture (2019/2020)	150 000	29 496	120 504	20%
50101000341	20190619045740	Segmented Paving Intersection (2019/20)	230 000	-	230 000	0%
50102000241	20190619045653	Replacement of Water Pipes - Barrydale (2019/20)	238 000	-	238 000	0%
50101000071	20190619045668	Replace Sewer Line Midblock - Edelweis Street	270 000	-	270 000	0%
50101000311	20190619045734	Paving - Streets	300 000	107 091	192 909	36%
50102000251	20190829983118	Bulk water meters	399 604	-	399 604	0%
50101001791	20190228004984	ICT network (2019/2020)	400 000	132 480	267 520	33%
50101001821	20190228004993	Computer (2019/2020)	400 000	-	400 000	0%
50102000021	20190619045635	High Pressure Filter (2) - Inclusive of pipe work	400 000	-	400 000	0%
50102000011	20190619045632	Hermitage Pumpstation - Replacement of 2 pumps and pipes	550 000	-	550 000	0%
50101000031	20190619045629	Development of erven - Andrew Whyte Street	830 000	-	830 000	0%
50103000251	20180630051197	Suurbraak Upgrading Waste Water Treatment Works	836 975	694 043	142 932	83%
50101000471	20190619045770	New Library - Swellendam	2 608 695	-	2 608 695	0%
50101001171	20180630051179	Upgrading of Raitlon Bulk Electrical Infrastructure - Stage 3, 4 and 5	2 656 753	197 017	2 459 736	7%
50103000331	20190228004926	Suurbraak Upgrade Bulk Water Scheme: Ph1	4 356 334	301 528	4 054 806	7%
50101000551	20190829983124	Purchase of land Swellendam Raitlon Transnet	4 446 000	-	4 446 000	0%
50101001601	20180630051380	Raitlon upgrade gravel roads and stormwater phase 2	5 504 666	3 591 446	1 913 220	65%
			25 452 505	5 154 185	20 298 320	20%

BANK ACCOUNT WITHDRAWALS NOT IN TERMS OF AN APPROVED BUDGET

Municipal Finance Management Act, section 11(4)

Consolidated Quarterly Report for period 01/10/2019 to 31/12/2019 (complete relevant period)



Date	Payee	Amount in R'000	Description and Purpose (including section reference e.g. sec 11(f))	Authorised by (name)
Various	Provisiale Padingenieur	2 734	Licence fees - Section 11 e	Mr K Stuurman - Director Community Services
Various	Various	27	Various deposits - Section 11 (g)	Mr HB Schlebusch - Director Financial Services
Various	Various	2	Various refunds of money incorrectly paid - Section 11 (f)	Mr HB Schlebusch - Director Financial Services

Instructions for completing this report:

The Accounting Officer must include information motivating the non-budgeted withdrawals, action taken to rectify the breach and identify how funding will be sourced through an Adjustments Budget. This motivation can be an additional report to council or incorporated into the table above by inserting additional space.

This report must be tabled in Council within 30 days after the end of each quarter where a withdrawal occurs.

Withdrawals that must be reported each quarter:

- Section 11(c) - Expenditure authorised by the MEC for finance in terms of section 26 (4) when a municipality has failed to approve a budget by 30 June;
- Section 11(c) - Unforeseeable and unavoidable expenditure authorised by the mayor in terms of section 29 (1);
- Section 11(d) - Payments from a trust, charitable or relief fund without budget appropriation in terms of section 12(4);
- Section 11(e) - Payments to a person or organ of state of money received by the municipality on behalf of that person or organ of state, including (i) money collected by the municipality on behalf of that person or organ of state by agreement; or (ii) any insurance or other payments received by the municipality for that person or organ of state;
- Section 11(f) - Refund money incorrectly paid into a bank account;
- Section 11(g) - Refund guarantees, sureties and security deposits;
- Section 11(h) - Payments for cash management and investment purposes in accordance with section 13;
- Section 11(i) - To defray increased expenditure on a multi-year capital project in terms of section 31;
- Section 11(j) - Payments for such other purposes as may be prescribed from time-to-time.

Distribution:

- Table this report in a full council meeting, including additional motivation on action taken to rectify, within 30 days after the end of each quarter (section 11(4))
- Submit a copy to the relevant National Treasury, provincial treasury and the Auditor-General

1. 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%. The higher the level of debt, the higher is the repayments and interest on loans.

Swellendam Municipality has a ratio of 9%. This is within the norm.

2. 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 1,24:1, but they are still not at the optimum financial healthy point of 2:1.

3. Debtors Collection Ratio

Ratio Time it takes to collect debtors

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

Definition

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 39 days according to the ratio, which is acceptable.

4. Staff Cost Ratio

Ratio Employee cost ratio

The formula for staff cost ratio is:

(Employee cost / Total expenditure) x 100

Definition

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.

Currently Swellendam Municipality's staff cost ratio is 41,88% of total expenditure, which is too high, but this will come in line during the year as other expenditure will still increase and come in line during the year as currently only 41,96% of the budgeted amount of other expenditure has been spent during quarter one and two. Additional to this, adjustments will be made to the February 2020 adjustment budget.

Swellendam Municipality
SDBIP 2019/20: Top Layer KPI Report

To create a capacitated, people-centred institution

Ref	Responsible Directorate	KPI Name	Description of Unit of Measurement	Annual Target	Quarter ending December 2019			Overall				
					Target	Actual	R	Departmental KPI: Performance Comment	Departmental KPI: Corrective Measures	Target	Actual	R
TL4	Corporate Services	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 2020	Number of people employed	1	0	0	N/A			0	0	N/A
TL5	Corporate Services	The percentage of the municipality's personnel budget actually spent on implementing its workplace skills plan by 30 June 2020 [(Actual amount spent on training/total personnel budget)x100]	% of the personnel budget spent on implementing the workplace skills plan by 30 June 2020	0.10%	0.00%	0.00%	N/A			0.00%	0.00%	N/A
TL6	Corporate Services	Limit quarterly vacancy rate to less than 15% of funded posts [(Number of funded posts vacant / number of funded posts) x100]	% quarterly vacancy rate	15.00%	15.00 %	7.44%	B			15.00%	7.88%	B
TL33	Financial Services	Approve an action plan to address all the issues raised in the management letter of the Auditor-General by 31 January 2020	Action plan approved by the MM by 31 January 2020	1	0	0	N/A			0	0	N/A
TL34	Financial Services	Spend 90% of the capital budget allocated for the upgrade of the ICT network by 30 June 2020 [(Amount actually spent on the project/ Amount budgeted for the project)x100]	% of the budget spent by 30 June 2020	90.00%	0.00%	0.00%	N/A			0.00%	0.00%	N/A

TL35	Financial Services	Spend 90% of the capital budget allocated for the purchase of computer equipment by 30 June 2020 [(Amount actually spent on the project/ Amount budgeted for the project)x100]	% of the budget spent by 30 June 2020	90.00%	0.00%	0.00%	N/A			0.00%	0.00%	N/A
------	--------------------	--	---------------------------------------	--------	-------	-------	-----	--	--	-------	-------	-----

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

Ref	Responsible Directorate	KPI Name	Description of Unit of Measurement	Revised Annual Target	Quarter ending December 2019			Overall				
					Target	Actual	R	Departmental KPI: Performance Comment	Departmental KPI: Corrective Measures	Original Target	Actual	R
TL10	Community Services	Spend 90% of the capital budget allocated for the construction a new library in Swellendam by 30 June 2020 [(Amount actually spent on the project/ Amount budgeted for the project)x100]	% of budget spent by 30 June 2020	90.00%	40.00%	0.00%	R	Expenditure cannot be achieved due to the funding being paid over 3 financial years	Physical spending will start in the second financial year	40.00%	0.00%	R
TL11	Community Services	Complete 87 serviced sites for Smitsville, Barrydale by 30 June 2020	Number of serviced sites completed by 30 June 2020	87	0	87	G2			0	87	G2
TL12	Community Services	Complete 39 serviced sites for Buffeljagsrivier by 30 June 2020	Number of serviced sites completed by 30 June 2020	39	0	0	N/A			0	39	G2
TL13	Community Services	Conduct an EIA for the housing project in Railton and submit to the Western Cape Department of Human Settlements by 30 June 2020	EIA submitted by 30 June 2020	1	0	1	G2			0	1	G2
TL14	Community Services	Conduct an EIA for the housing project in Suurbraak and submit to the Western Cape Department of Human Settlements by 30 June 2020	EIA submitted by 30 June 2020	1	0	0	N/A			0	0	N/A

To enhance access to basic services and address maintenance backlogs

Ref	Responsible Directorate	KPI Name	Description of Unit of Measurement	Revised Annual Target	Quarter ending December 2019			Overall		
					Target	Actual	R	Departmental KPI: Performance Comment	Departmental KPI: Corrective Measures	Original Target

TL15	Financial Services	Number of formal residential properties that receive piped water that is connected to the municipal water infrastructure network as at 30 June 2020	Number of residential properties which are billed for water or have pre paid meters as at 30 June 2020	6 429	6 429	6 502	G2			6 429	6 502	G2
TL16	Financial Services	Number of formal residential properties connected to the municipal electrical infrastructure network (credit and prepaid electrical metering and excluding Eskom areas) as at 30 June 2020	Number of residential properties which are billed for electricity or have pre paid meters (Excluding Eskom areas) as at 30 June 2020	6 300	6 300	6 448	G2			6 300	6 448	G2
TL17	Financial Services	Number of formal residential properties connected to the municipal waste water sanitation/sewerage network for sewerage service, irrespective of the number of water closets (toilets) as at 30 June 2020	Number of residential properties which are billed for sewerage as at 30 June 2020	6 425	6 425	7 847	G2			6 425	7 847	G2
TL18	Financial Services	Number of formal residential properties for which refuse is removed once per week as at 30 June 2020	Number of residential properties which are billed for refuse removal as at 30 June 2020	6 054	6 054	6 146	G2			6 054	6 146	G2
TL19	Financial Services	Provide 6kl free basic water to indigent and poor households in terms of the approved indigent policy	Number of indigent and poor households receiving free basic water	1 975	1 975	2 241	G2			1 975	2 241	G2
TL20	Financial Services	Provide 50kwh free basic electricity to indigent households in terms of the approved indigent policy	Number of indigent households receiving free basic electricity	1 811	1 811	1 921	G2			1 811	1 921	G2
TL21	Financial Services	Provide 20kwh free basic electricity to poor households in terms of the approved indigent policy	Number of poor households receiving free basic electricity	164	164	320	B			164	320	B

TL22	Financial Services	Provide free basic sanitation to indigent households in terms of the approved indigent policy	Number of indigent households receiving free basic sanitation	1 811	1 811	1 921	G2			1 811	1 921	G2
TL23	Financial Services	Provide discounted basic sanitation to poor households in terms of the approved indigent policy (50% discount)	Number of poor households receiving discounted basic sanitation	164	164	320	B			164	320	B
TL24	Financial Services	Provide free basic refuse removal to indigent households in terms of the approved indigent policy	Number of indigent households receiving free basic refuse removal	1 811	1 811	1 921	G2			1 811	1 921	G2
TL25	Financial Services	Provide discounted basic refuse removal to poor households in terms of the approved indigent policy (50% discount)	Number of poor households receiving free basic refuse removal	164	164	320	B			164	320	B
TL30	Financial Services	Limit unaccounted for water to less than 25% by 30 June 2020 ((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 2020	25.00%	25.00%	11.80%	B			25.00%	11.80%	B
TL31	Financial Services	Limit unaccounted for electricity to less than 12% by 30 June 2020 ((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 2020	12.00%	12.00%	9.72%	B			12.00%	9.72%	B
TL36	Infrastructure Services	Spend 80% of the roads and stormwater maintenance budget by 30 June 2020 ((Actual expenditure on maintenance divided by the total approved maintenance budget)x100)	% of the maintenance budget spent by 30 June 2020	80.00%	30.00%	54.00%	B			30.00%	54.00%	B

TL37	Infrastructure Services	Spend 80% of the electricity maintenance budget by 30 June 2020 ((Actual expenditure on maintenance divided by the total approved maintenance budget)x100)	% of the maintenance budget spent by 30 June 2020	80.00%	30.00%	38.00%	G2			30.00%	38.00%	G2
TL38	Infrastructure Services	Spend 80% of the waste water maintenance budget by 30 June 2020 ((Actual expenditure on maintenance divided by the total approved maintenance budget)x100)	% of the maintenance budget spent by 30 June 2020	80.00%	30.00%	28.00%	O	Only 28% spent from 1 July 2019 - 31 December 2019	Spending will be monitored on weekly basis	30.00%	28.00%	O
TL39	Infrastructure Services	Spend 80% of the water maintenance budget by 30 June 2020 ((Actual expenditure on maintenance divided by the total approved maintenance budget)x100)	% of the maintenance budget spent by 30 June 2020	80.00%	30.00%	41.00%	G2			30.00%	41.00%	G2
TL40	Infrastructure Services	Spend 100% of the MIG funding allocated for completion of projects by 30 June 2020 ((Actual expenditure on MIG funding received divided by the total MIG funding received)x100)	% of MIG funding received spent by 30 June 2020	100.00%	40.00%	40.00%	G			40.00%	40.00%	G
TL41	Infrastructure Services	Spend 90% of the capital budget allocated to upgrade the Suurbraak Waste Water Treatment Works by 30 June 2020 ((Actual capital expenditure on the project divided by the total approved capital budget for the project)x100)	% of the budget spent by 30 June 2020	90.00%	0.00%	0.00%	N/A			0.00%	0.00%	N/A

TL42	Infrastructure Services	Spend 90% of the capital budget allocated to replace 2 pumps and pipes at the Hermitage Pump Station by 30 June 2020 ((Actual capital expenditure on the project divided by the total approved capital budget for the project)x100)	% of the budget spent by 30 June 2020	90.00%	0.00%	0.00%	N/A			0.00%	0.00%	N/A
TL43	Infrastructure Services	Spend 90% of the capital budget allocated for 2 high pressure filters (inclusive of pipe work) by 30 June 2020 ((Actual capital expenditure on the project divided by the total approved capital budget for the project)x100)	% of the budget spent by 30 June 2020	90.00%	0.00%	0.00%	N/A			0.00%	0.00%	N/A
TL44	Infrastructure Services	Spend 90% of the capital budget allocated for the replacement of water pipes in Barrydale by 30 June 2020 ((Actual capital expenditure on the project divided by the total approved capital budget for the project)x100)	% of the budget spent by 30 June 2020	90.00%	0.00%	0.00%	N/A			0.00%	0.00%	N/A
TL45	Infrastructure Services	Spend 90% of the capital budget allocated for the segmented paving intersections in the industrial area by 30 June 2020 ((Actual capital expenditure on the project divided by the total approved capital budget for the project)x100)	% of the budget spent by 30 June 2020	90.00%	0.00%	0.00%	N/A			0.00%	0.00%	N/A

TL46	Infrastructure Services	Spend 90% of the capital budget allocated to install bulk electricity supply in Andrew Whyte Street for the development of erven by 30 June 2020 ((Actual capital expenditure on the project divided by the total approved capital budget for the project)x100)	% of the budget spent by 30 June 2020	90.00%	0.00%	0.00%	N/A			0.00%	0.00%	N/A
TL47	Infrastructure Services	Spend 100% of the MIG allocation received for the Ralton upgrade of gravel roads and stormwater Phase 2 by 30 June 2020 ((Actual expenditure on MIG funding received divided by the total MIG funding received for the project)x100)	% of MIG funding received for the project spent by 30 June 2020	100.00%	40.00%	65.00%	B			40.00%	65.00%	B
TL48	Infrastructure Services	Spend 100% of the MIG allocation received for the upgrade of the Suurbraak water supply scheme phase 1B and 2A by 30 June 2020 ((Actual expenditure on MIG funding received divided by the total MIG funding received for the project)x100)	% of MIG funding received for the project spent by 30 June 2020	100.00%	40.00%	7.00%	R	Set target not achieved. Overall MIG target for December achieved. Delays to performance from Consulting Services.	The performance of the Consulting Services were addressed through the SCM. The Consulting Engineers added resources to the project in order to rectify the delay.	40.00%	7.00%	R
TL49	Infrastructure Services	Spend 100% of the INEP allocation received for the upgrade of the Ralton bulk electrical infrastructure - Stage 3 by 30 June 2020 ((Actual expenditure on INEP funding received divided by the total INEP funding received for the project)x100)	% of INEP funding received for the project spent by 30 June 2020	100.00%	40.00%	6.00%	R	Due to the civil works , the project is delayed and only 6 % budget spend.	Civil work will start early January 2020	40.00%	6.00%	R

TL50	Infrastructure Services	95% microbiological quality level achieved for water as per SANS 241	% microbiological water quality level achieved as per SANS 241 criteria	95.00%	95.00 %	94.17 %	O	Buffeljagsrivier achieved a low compliance score for December 2019 due to the installation of sedimentation tank	Installed an additional Sedimentation tank. Submitted a budget proposal for further required upgrades	95.00%	94.17 %	O
------	-------------------------	--	---	--------	---------	---------	---	--	---	--------	---------	---

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

Ref	Responsible Directorate	KPI Name	Description of Unit of Measurement	Revised Annual Target	Quarter ending December 2019			Overall				
					Target	Actual	R	Departmental KPI: Performance Comment	Departmental KPI: Corrective Measures	Original Target	Actual	R
TL3	Municipal Manager	Develop a Growth and Development Strategy and submit to Council for approval by 30 June 2020	Strategy developed and submitted to Council for approval by 30 June 2020	1	0	0	N/A			0	0	N/A
TL9	Corporate Services	Create temporary work opportunities in terms of EPWP by 30 June 2020	Number of temporary work opportunities created by 30 June 2020	146	36	111	B			72	193	B

To improve financial viability and management

Ref	Responsible Directorate	KPI Name	Description of Unit of Measurement	Revised Annual Target	Quarter ending December 2019			Overall				
					Target	Actual	R	Departmental KPI: Performance Comment	Departmental KPI: Corrective Measures	Original Target	Actual	R
TL26	Financial Services	The percentage of the municipality's capital budget actually spent by 30 June 2020 [(Amount actually spent on capital projects/ Amount budgeted for capital projects)x100]	% of capital budget spent by 30 June 2020	90.00%	40.00 %	20.25 %	R	20.25% of the municipality's capital budget was actually spent by 31 December 2019.	Meetings with roll-players do take place on a regular basis to ensure that the capital budget will be spent by the end of the financial year.	40.00%	20.25 %	R
TL27	Financial Services	Financial viability measured in terms of the municipality's ability to meet its service debt obligations as at 30 June 2020 [(Short Term Borrowing + Bank Overdraft + Short Term Lease + Long Term Borrowing + Long Term Lease) / Total Operating Re	Debt to revenue as at 30 June 2020	25.30%	0.00%	0.00%	N/A			0.00%	0.00%	N/A
TL28	Financial Services	Financial viability measured in terms of the outstanding service debtors as at 30 June 2020 (Total outstanding service debtors/ revenue received for services)	Service debtors to revenue as at 30 June 2020	18.00%	0.00%	0.00%	N/A			0.00%	0.00%	N/A

TL29	Financial Services	Financial viability measured in terms of the available cash to cover fixed operating expenditure as at 30 June 2020 ((Cash and Cash Equivalents - Unspent Conditional Grants - Overdraft) + Short Term Investment) / Monthly Fixed Operational Expenditure excl	Cost coverage as at 30 June 2020	1.80	0	0	N/A			0	0	N/A
TL32	Financial Services	Achieve a debtors payment percentage of 95% by 30 June 2020 ((Gross Debtors Opening Balance + Billed Revenue - Gross Debtors Closing Balance - Bad Debts Written Off) / Billed Revenue x 100) x 100	Debtors payment percentage as at 30 June 2020	95.00%	95.00 %	98.83 %	G2			95.00%	98.83 %	G2

To promote good governance and community participation

Ref	Responsible Directorate	KPI Name	Description of Unit of Measurement	Revised Annual Target	Quarter ending December 2019			Overall				
					Target	Actual	R	Departmental KPI: Performance Comment	Departmental KPI: Corrective Measures	Original Target	Actual	R
TL1	Municipal Manager	Compile the Risk Based Audit Plan (RBAP) and submit to the Audit Committee by 30 June 2020	RBAP submitted to the Audit Committee by 30 June 2020	1	0	0	N/A			0	0	N/A
TL2	Municipal Manager	90% of the RBAP for 2019/20 implemented by 30 June 2020 [(Number of audits and tasks completed for the period / Number of audits and tasks identified in the RBAP) x 100]	% of the RBAP implemented by 30 June 2020	90.00%	40.00 %	42.00 %	G2			40.00%	42.00 %	G2
TL7	Corporate Services	Oversee the draft annual report i.t.o. the MFMA and submit to Council by 31 January 2020	Draft report submitted to Council by 31 January 2020	1	0	0	N/A			0	0	N/A
TL8	Corporate Services	Complete the annual risk assessment and submit to the Audit Committee by 30 June 2020	Completed risk assessment submitted to the Audit Committee by 30 June 2020	1	0	0	N/A			0	0	N/A

Overall Summary of Results

N/A	KPI Not Yet Applicable	KPIs with no targets or actuals in the selected period.	19
R	KPI Not Met	0% <= Actual/Target <= 74.999%	4
O	KPI Almost Met	75.000% <= Actual/Target <= 99.999%	2
G	KPI Met	Actual meets Target (Actual/Target = 100%)	1
G2	KPI Well Met	100.001% <= Actual/Target <= 149.999%	15
B	KPI Extremely Well Met	150.000% <= Actual/Target	9
	Total KPIs:		50

Report generated on 20 January 2020 at 11:37.

Cost Containment Measures

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

The Municipal Council adopted its cost containment measures policy on 29 August 2019 per item A91.

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

Cost containment measures are also included in the Municipal Public Accounts Committee (MPAC) Agenda as a standing item and discussed on quarterly basis. Various additional monitoring mechanisms were introduced in the form of Annual Consultancy Assessment; Consultancy Reduction Plans; review of various policies to be inline with the regulations; monitoring of private and official calls; and electronic distribution of Council Agenda documentation.

However, difficulty is experienced with the determination of the financial implication/ savings as a result of the cost containment measures. The matter will be discussed with the Provincial Treasury to be provide the necessary guidance on the way forward.

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