

# **SWELLENDAM MUNICIPALITY**



## **QUARTER FOUR 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	
Quarter 1 - First National Bank	0	0	R -	7857	8087	R 3 507 258
Quarter 1 - Absa Bank	0	0	R -	12545	13238	R 136 280 664
Quarter 2 - First National Bank	0	0	R -	8088	8325	R 6 076 880
Quarter 2 - Absa Bank	0	0	R -	13239	14083	R 103 669 757
Quarter 3 - First National Bank	0	0	R -	8326	8549	R 4 898 888
Quarter 3 - Absa Bank	0	0	R -	14084	14808	R 47 925 735
Quarter 4 - First National Bank	0	0	R -	8550	8712	R 6 692 097
Quarter 4 - Absa Bank	0	0	R -	14809	15218	R 51 627 183
<b>Total</b>						<b>360 678 462</b>

**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 41 770 028	R 82 239 155,18
FNB	R 1 337 369	R 8 791 620	R 7 276 630	R 5 594 438,25
<b>Total</b>	<b>R 47 111 132</b>	<b>R 40 602 345</b>	<b>R 49 046 658</b>	<b>R 87 833 593</b>

**3. OUTSTANDING DEBTORS:**

Debtors age analysis at each quarter						
Month	Current	30 days	60 days	90 days	120 days +	TOTAL
Quarter 1	12 870 700	961 680	651 347	510 153	14 649 834	<b>29 643 714</b>
Quarter 2	12 525 082	842 282	713 835	517 808	15 529 977	<b>30 128 985</b>
Quarter 3	17 247 239	1 563 400	536 604	497 340	16 330 905	<b>36 175 487</b>
Quarter 4	14 336 748	3 321 190	1 527 812	998 312	13 497 420	<b>33 681 481</b>

4. CREDIT CONTROL - ACTIONS TAKEN:

		Quarter 1	Quarter 2	Quarter 3	Quarter 4
Summons issued		223	331	212	None
Article 65(A)1		None	None	None	None
Sentences		148	93	152	None
Warrants for execution		157	93	153	None
Warrants for arrest		None	None	None	None
Remuneration decisions		None	None	None	None
Execution auctions		3	None	None	None
Electricity:	Number of service stations for disconnections	1459	1691	1 397	None
Electricity:	Reconnections after payment of outstanding debt	1512	1727	1 426	None
# Number of sms's sent for payment		17678	19259	19 241	4 400
# Number of notices sent before deadline		5771	6427	6 270	3 229

5. INDIGENT SUBSIDIES ON BASIC SERVICES ALLOCATED FOR:

Towns	Poor households	Indigent / Masakhane households	Total	Indigent Subsidies Granted
Swellendam	44	26	70	28 611
Suurbraak	160	534	694	285 230
Barrydale	94	812	906	407 815
Buffeljagsrivier	30	187	217	98 754
Businesses	-	-	-	-
Railton	625	4 298	4 923	2 454 911
Municipality	-	-	-	-
<b>Total</b>	<b>953</b>	<b>5 857</b>	<b>6 810</b>	<b>3 275 321</b>

  

Quarter 1	967	5 758	6 725	3 214 689
Quarter 2	970	5 757	6 727	3 231 661
Quarter 3	948	5 783	6 731	3 242 083
Quarter 4	953	5 857	6 810	3 275 321

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	181 741	163 144	684 086	734 100	734 100
ELECTRICITY ADMIN	10 782	7 441	13 335	6 605	38 163	52 730	52 730
ELECTRICITY	146 578	164 723	152 346	168 292	631 940	642 188	642 188
SEWERAGE NETWORK	24 315	27 458	27 930	26 209	105 912	110 555	110 555
SEWERAGE PURIFICATION	26 496	29 730	28 990	25 337	110 553	123 050	123 050
WATER NETWORK	21 163	21 288	23 827	22 002	88 279	91 802	91 802
WATER PURIFICATION	47 448	48 312	47 942	46 144	189 845	201 152	201 152
IRRIGATION WATER	8 472	9 018	8 378	8 074	33 942	35 427	35 427
TRAFFIC	50 770	47 336	51 142	35 889	185 137	216 140	216 140
HALLS	24 690	21 841	12 685	5 363	64 579	90 120	90 120
THUSONG MULTIPURPOSE CENTER	1 891	2 050	4 346	990	9 278	12 510	12 510
COMMUNITY SERVICES	31 561	19 061	63 343	13 289	127 254	204 430	204 430
<b>Total</b>	<b>567 615</b>	<b>564 010</b>	<b>616 005</b>	<b>521 337</b>	<b>2 268 967</b>	<b>2 514 204</b>	<b>2 514 204</b>

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	16 990	1 534	30 879	56 322	56 322
ELECTRICITY NETWORK	52 565	86 867	69 279	66 874	275 586	282 870	282 870
SEWERAGE ADMINISTRATION	119 393	146 725	126 581	151 846	544 545	612 180	612 180
SEWERAGE PURIFICATION	135 231	144 090	168 532	169 659	617 512	669 010	669 010
WATER NETWORK	81 607	57 888	153 806	142 237	435 537	420 061	420 061
WATER PURIFICATION	222 893	231 074	232 159	209 714	895 840	952 802	952 802
IRRIGATION WATER	16 141	13 581	5 447	12 363	47 533	58 480	58 480
TRAFFIC AND LICENSING	166 705	144 544	128 396	62 067	501 711	591 420	591 420
LICENSING :LICENSING	-	-	-	-	-	-	-
LIBRARY	-	171	171	-	342	2 420	2 420
HALLS	31 437	31 846	22 967	8 780	95 029	123 300	123 300
THUSONG MULTIPURPOSE CENTER	8 267	9 843	10 871	1 809	30 790	40 870	40 870
COMMUNITY SERVICES	123 950	107 516	154 589	136 563	522 618	529 900	529 900
PARKS	3 598	5 194	4 971	9 342	23 104	29 910	29 910
REFUSE	17 843	15 055	67 439	50 848	151 185	171 510	171 510
CARAVAN PARK	72 402	69 242	81 189	18 774	241 608	280 000	280 000
<b>Total</b>	<b>1 058 859</b>	<b>1 069 164</b>	<b>1 243 386</b>	<b>1 042 408</b>	<b>4 413 817</b>	<b>4 821 055</b>	<b>4 821 055</b>

Director: Financial Services  
2020/06/30

**SWELLENHAM MUNICIPALITY: 2019/20**

**FINANCIAL PERFORMANCE: REVENUE AND EXPENDITURE**

30/06/2020

% = **100,00**

	<b>A</b>	<b>B</b>		<b>C</b>		<b>D</b>		<b>E</b>	<b>F</b>	<b>G</b>	
<b>EXPENDITURE</b>	<b>Budget 2019/20</b>	<b>Expense until 30/06/2020</b>	<b>% Spent</b>	<b>Year to date Actual 30/06/2020</b>	<b>% Spent</b>	<b>Full Year Forecast 2019/06/30</b>	<b>% Variance 2019/20</b>	<b>Pro-rata: Original budget until 30/06/2020</b>	<b>Projected Actual until 30/06/2020</b>	<b>Variance (F - E)</b>	<b>% Variance (G / E)</b>
Employee related costs	104 116 155	96 001 215	92,2	96 001 215	92,2	104 116 155	0,0	104 116 155	104 116 155	0	0,0
Remuneration of councillors	5 335 329	5 292 281	99,2	5 292 281	99,2	5 292 281	-0,8	5 335 329	5 292 281	-43 048	-0,8
Bulk purchases	67 235 850	56 716 327	84,4	56 716 327	84,4	67 235 850	0,0	67 235 850	67 235 850	0	0,0
Other expenditure	102 680 518	57 479 815	56,0	57 479 815	56,0	102 680 518	0,0	102 680 518	102 680 518	0	0,0
Depreciation	10 389 380	10 389 380	100,0	10 389 380	100,0	10 389 380	0,0	10 389 380	10 389 380	0	0,0
Finance charges	6 524 681	3 552 616	54,4	3 552 616	54,4	6 524 681	0,0	6 524 681	6 524 681	0	0,0
Transfers and grants	795 000	631 809	79,5	631 809	79,5	795 000	0,0	795 000	795 000	0	0,0
<b>TOTAL EXPENDITURE</b>	<b>297 076 914</b>	<b>230 063 442</b>	<b>77,4</b>	<b>230 063 442</b>	<b>77,4</b>	<b>297 033 865</b>	<b>0,0</b>	<b>297 076 914</b>	<b>297 033 865</b>	<b>-43 048</b>	<b>0,0</b>
<b>REVENUE</b>	<b>Budget</b>	<b>Cash Received (YTD)</b>	<b>% Received</b>	<b>Billings Direct income</b>	<b>% Billed</b>	<b>Projected total</b>	<b>% Variance</b>	<b>Pro-rata: Original budget until 30/06/2020</b>	<b>Pro-rata: projected Actual until 30/06/2020</b>	<b>Variance: (F - E)</b>	<b>% Variance: (G / E)</b>
<b>{** Revenue based on BILLINGS}</b>	<b>Budget</b>	<b>Received (YTD)</b>	<b>Received</b>	<b>Direct income</b>	<b>Billed</b>	<b>total</b>	<b>Variance</b>	<b>Original budget until 30/06/2020</b>	<b>Actual until 30/06/2020</b>	<b>(F - E)</b>	<b>(G / E)</b>
**Property rates	40 087 669	34 166 616	85,2	39 623 510	98,8	39 623 510	-1,2	40 087 669	39 623 510	-464 159	-1,2
**Service charges - electricity revenue	82 139 247	84 160 569	102,5	81 957 576	99,8	81 957 576	-0,2	82 139 247	81 957 576	-181 672	-0,2
**Service charges - sanitation revenue	17 644 729	13 854 900	78,5	16 953 031	96,1	16 953 031	-3,9	17 644 729	16 953 031	-691 698	-3,9
**Service charges - refuse revenue	9 459 235	8 205 311	86,7	8 979 477	94,9	8 979 477	-5,1	9 459 235	8 979 477	-479 758	-5,1
**Service charges - water revenue	17 364 020	16 146 644	93,0	17 174 988	98,9	17 174 988	-1,1	17 364 020	17 174 988	-189 032	-1,1
Rental of facilities and equipment	670 730	580 483	86,5	580 483	86,5	580 483	-13,5	670 730	580 483	-90 247	-13,5
Interest earned - external investments	5 150 000	5 366 981	104,2	5 366 981	104,2	5 366 981	4,2	5 150 000	5 366 981	216 981	4,2
Interest earned - outstanding debtors	1 319 086	476 338	36,1	476 338	36,1	476 338	-63,9	1 319 086	476 338	-842 748	-63,9
Fines	31 542 340	6 884 469	21,8	13 609 405	43,1	31 542 340	0,0	31 542 340	31 542 340	0	0,0
Agency services	3 188 636	2 837 427	89,0	2 837 427	89,0	2 837 427	-11,0	3 188 636	2 837 427	-351 209	-11,0
Other revenue	3 813 205	3 037 025	79,6	3 037 025	79,6	3 037 025	-20,4	3 813 205	3 037 025	-776 180	-20,4
Transfers recognised - operational	63 411 390	58 270 000	91,9	56 835 179	89,6	58 270 000	-8,1	63 411 390	58 270 000	-5 141 390	-8,1
<b>TOTAL REVENUE</b>	<b>275 790 287</b>	<b>233 986 763</b>	<b>84,8</b>	<b>247 431 419</b>	<b>89,7</b>	<b>266 799 175</b>	<b>-3,3</b>	<b>275 790 287</b>	<b>266 799 175</b>	<b>-8 991 113</b>	<b>-3,3</b>
<b>Surplus/(Deficit)</b>	<b>-21 286 626</b>	<b>3 923 320</b>		<b>17 367 977</b>		<b>-30 234 691</b>		<b>-21 286 626</b>	<b>-30 234 691</b>		

<b>REPORTING IN TERMS OF SECTION 66 OF THE MFMA (ACT 56 OF 2003):</b>					
<b>EXPENDITURE ON STAFF BENEFITS UP TO:</b>				<b>30/06/2020</b>	<b>100,0</b>
<b>Description of expenditure</b>	<b>Budget 2019/20</b>	<b>Year to date</b>	<b>Available</b>	<b>% of budget spent</b>	
Basic Salaries and Wages	62 180 347	60 755 365	1 424 982	97,7	
Pension and UIF Contributions	10 507 211	10 098 571	408 640	96,1	
Medical Aid Contributions	7 902 831	6 394 064	1 508 767	80,9	
Housing Allowances	609 400	468 076	141 324	76,8	
Overtime	4 821 055	4 413 817	407 238	91,6	
Motor Vehicle Allowance	5 289 111	5 191 976	97 135	98,2	
Other benefits and allowances	12 806 201	8 678 774	4 127 427	67,8	
<b>Total</b>	<b>104 116 156</b>	<b>96 000 643</b>	<b>8 115 513</b>	<b>92,2</b>	

<b>REMUNERATION OF COUNCILLORS</b>					
<b>30/06/2020</b>				<b>100,0</b>	
<b>Description of expenditure</b>	<b>Budget 2019/20</b>	<b>Year to date</b>	<b>Available</b>	<b>% of budget spent</b>	
Basic Allowances	5 335 329	5 292 281	43 048	99,2	
<b>Total</b>	<b>5 335 329</b>	<b>5 292 281</b>	<b>43 048</b>	<b>99,2</b>	

# SWELLENDAM MUNICIPALITY - OUTSTANDING DEBTORS

Month	Current	30 days	60 days	90 days	120 days +	Total	Received and written off		% of total received	% of current received
							Written off	Received		
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
01/19	13 811 032	788 075	652 308	652 661	15 767 757	31 671 832	-	12 268 184	41	98
02/19	14 703 921	758 916	572 530	580 405	16 233 149	32 848 922	-	13 526 832	43	98
03/19	17 247 239	1 563 400	536 604	497 340	16 330 905	36 175 487	-	13 920 673	42	95
04/19	15 990 192	1 724 129	789 143	517 518	16 836 723	35 857 706	-	16 307 974	45	95
05/19	15 379 330	2 657 363	1 299 615	731 174	17 154 445	37 221 927	-	14 015 109	39	88
06/19	14 336 748	3 321 190	1 527 812	998 312	13 497 420	33 681 481	-	17 877 194	48	116
<b>Total</b>	<b>168 686 799</b>	<b>15 811 376</b>	<b>9 136 336</b>	<b>7 222 902</b>	<b>184 783 581</b>	<b>385 640 994</b>	<b>-</b>	<b>162 633 437</b>		

% of current 12 months payments received =

96,41%

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	
7/19	224 739	802 339	195 819	673 465	22 301	2 020 676	21 173	84 469	-	150 989	4 195 970	1 154	
8/19	224 891	722 798	195 557	675 373	22 301	2 178 508	29 319	84 469	-	154 862	4 288 078	1 152	
9/19	223 921	799 018	195 557	703 793	22 301	2 289 908	40 079	84 469	-	160 985	4 520 031	1 152	
10/19	223 441	731 628	195 557	705 308	22 301	2 298 008	20 747	84 469	-	149 551	4 431 010	1 150	
11/19	222 668	620 560	197 644	682 778	22 301	2 419 569	14 692	84 469	-	113 312	4 377 994	1 146	
12/19	222 035	633 256	196 391	677 906	21 582	2 403 276	8 440	84 469	-	111 039	4 358 393	1 143	
01/20	222 035	600 154	194 876	629 579	21 582	2 173 552	50 896	84 469	-	113 429	4 090 572	1 142	
02/20	222 035	667 237	195 508	722 927	21 582	2 316 610	29 106	84 469	-	116 780	4 376 254	1 140	
03/20	221 719	567 705	196 342	696 306	21 582	2 167 215	36 819	84 469	-	120 299	4 112 455	1 143	
04/20	221 087	562 575	196 342	681 481	21 582	2 158 304	0	84 469	-	120 299	4 046 138	1 160	
05/20	219 964	543 640	198 429	640 426	21 582	1 887 441	2 513	84 469	-	120 299	3 718 762	1 158	
06/20	218 863	739 563	197 186	259 018	22 301	1 938 361	7 829	84 469	-	248 351	3 715 942	1 159	
	<b>2 667 399</b>	<b>7 990 475</b>	<b>2 355 207</b>	<b>7 748 362</b>	<b>263 300</b>	<b>26 251 426</b>	<b>261 611</b>	<b>1 013 627</b>	<b>-</b>	<b>1 680 193</b>	<b>50 231 600</b>		
										<b>Budget</b>	<b>50 178 403</b>		
										<b>%</b>	<b>100</b>		

Pre-paid Electricity		
Month	Number of Consumers	Sales
7/19	5 542	2 813 845
8/19	5 565	2 786 416
9/19	5 528	2 601 814
10/19	5 532	2 637 334
11/19	5 532	2 632 989
12/19	5 521	2 636 373
01/20	5 521	2 605 325
02/20	5 518	2 424 191
03/20	5 425	2 214 327
04/20	5 335	2 875 104
05/20	5 482	2 696 614
06/20	5 588	2 801 645
<b>Total</b>	<b>31 725 976</b>	
<b>Budget</b>	<b>31 960 844</b>	
<b>%</b>	<b>99</b>	

Water			
Month	Basic	Consumption	Total
7/19	526 369	738 206	1 264 575
8/19	544 542	706 226	1 250 768
9/19	547 104	997 282	1 544 385
10/19	548 552	1 099 424	1 647 976
11/19	549 980	941 621	1 491 601
12/19	542 243	1 024 240	1 566 483
01/20	549 242	1 211 660	1 760 902
02/20	546 366	1 173 260	1 719 627
03/20	550 101	891 585	1 441 686
04/20	482 651	946 558	1 429 210
05/20	477 986	940 007	1 417 993
06/20	484 830	719 434	1 204 264
<b>Total</b>	<b>6 349 966</b>	<b>11 389 504</b>	<b>17 739 470</b>
<b>Budget</b>			<b>17 364 020</b>
<b>%</b>			<b>102</b>

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
01/20	1 304 273	1 304 273
02/20	1 387 399	1 387 399
03/20	2 663 043	2 663 043
04/20	2 099 475	2 099 475
05/20	1 277 296	1 277 296
06/20	1 225 486	1 225 486
<b>Total</b>	<b>17 630 209</b>	<b>17 630 209</b>
<b>Budget</b>	<b>17 644 729</b>	
<b>%</b>	<b>100</b>	

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
01/20	791 080	791 080
02/20	791 432	791 432
03/20	793 935	793 935
04/20	790 831	790 831
05/20	789 756	789 756
06/20	789 275	789 275
<b>Total</b>	<b>9 477 653</b>	<b>9 477 653</b>
<b>Budget</b>	<b>9 459 235</b>	
<b>%</b>	<b>100</b>	



<b>Capital expenditure</b>						
<b>Cost Code</b>	<b>Ukey</b>	<b>Project description</b>	<b>Adjusted Budget</b>	<b>YTD actual 30/06/2020</b>	<b>Balance Available</b>	<b>% Spent</b>
50101000071	20190619045668	Replace Sewer Line Midblock - Edelweis Street	42 640	42 636	4	100%
50101000081	20190619045671	Law Enforcement Equipment	5 850	5 848	2	100%
50101000091	20190619045674	Flat Screen TV - Traffic	4 410	4 406	4	100%
50101000101	20190619045677	Air conditioners x 3 - Office Buildings	22 050	22 043	7	100%
50101000111	20190619045680	Flat Screen TV - Council General	4 410	4 406	4	100%
50101000131	20190619045686	Blinds - Office Buildings	9 320	9 317	3	100%
50101000141	20190619045689	Flat Screen TV - Human Resources	4 640	4 633	7	100%
50101000171	20190619045695	Flat Screen TV and Monitors - Town Planning	26 490	26 488	2	100%
50101000311	20190619045734	Paving - Streets	178 070	178 069	1	100%
50101000331	20190619045737	Speedbumps (2019/20)	6 660	6 656	4	100%
50101000341	20190619045740	Segmented Paving Intersection (2019/20)	321 930	321 925	5	100%
50101000421	20190619045758	Trailer Toilets x 2	63 000	63 000	-	100%
50101000431	20190619045761	Playground Equipment	35 780	31 113	4 667	87%
50101000461	20190619045767	New Turf - Cricket field	143 478	100 426	43 052	70%
50101000471	20190619045770	New Library - Swellendam	3 478 260	-	3 478 260	0%
50101000481	20190619045773	Shade Nets x2 - Office Buildings	13 000	13 000	-	100%
50101000541	20190829983121	Emergency Capital	996 970	293 593	703 377	29%
50101000551	20190829983124	Purchase of land Swellendam Railton Transnet	4 446 000	-	4 446 000	0%
50101000561	20200228040564	Vehicles - 2019/2020	252 200	252 185	15	100%
50101000571	20200228040570	Road Rehab Bloekom- and Geelhoutlaan	465 700	457 377	8 323	98%
50101000871	20200618990335	Flat Screen TV - Engineers Services	4 180	4 179	1	100%
50101001171	20180630051179	Upgrading of Railton Bulk Electrical Infrastructur	2 608 696	2 607 607	1 089	100%
50101001601	20180630051380	Railton upgrade gravel roads and stormwater - phas	5 504 666	5 502 001	2 665	100%
50101001721	20190228004963	Office furniture (2019/2020)	100 000	54 442	45 558	54%
50101001791	20190228004984	ICT network (2019/2020)	136 260	136 260	-	100%
50101001821	20190228004993	Computer (2019/2020)	695 300	695 286	14	100%
50102000011	20190619045632	Upgrading of Hermitage Main Raw Water Pumpstation	528 000	517 923	10 077	98%
50102000021	20190619045635	Swellendam Water treatment works - High Pressure F	250 900	250 898	2	100%
50102000241	20190619045653	Replacement of Water Pipes - Barrydale (2019/20)	238 000	168 240	69 760	71%
50102000251	20190829983118	Bulk water meters	399 604	328 167	71 437	82%
50102000261	20200228040567	Upgrading of Water Catchment Junktion Box - Swelle	95 450	85 450	10 000	90%
50103000251	20180630051197	Suurbraak Upgrading Waste Water Treatment Works (C	835 765	835 761	4	100%
50103000331	20190228004926	Suurbraak Upgrading of Bulk Water Infrastructure P	4 356 334	2 185 526	2 170 808	50%
			<b>26 274 013</b>	<b>15 208 861</b>	<b>11 065 152</b>	<b>58%</b>

## Grants

Description	Roll over	Quarter 1		Quarter 2		Quarter 3		Quarter 4		Total		
		Received	Expenditure	Received	Expenditure	Received	Expenditure	Received	Expenditure	Received	Expenditure	Available
<b>R'000</b>												
<b>National Government</b>												
Equitable share	-	13 158	7 893	10 526	7 893	7 895	7 893	-	7 900	31 579	31 579	-
Municipal Systems Improvement	-	-	-	-	-	-	-	-	-	-	-	-
Expanded Public Works Programme integrated grant for municipalities	-	401	332	722	542	481	485	-	245	1 604	1 604	0
Municipal Infrastructure Grant	-	6 599	149	-	4 626	5 338	2 299	-	2 363	11 937	9 438	2 499
Local Government Finance Management Grant	-	1 770	204	-	561	-	198	-	807	1 770	1 770	0
Integrated National Electrification Programme (municipal) grant	-	1 000	-	2 000	227	-	350	-	2 422	3 000	2 999	1
Municipal Disaster Relief Grant	-	-	-	-	-	-	-	358	240	358	240	118
<b>Provincial Government</b>												
Municipal Replacement Fund / Conditional Grant	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-
Human Settlement Development (Beneficiaries)	5 764	9 563	7 543	2 300	4 730	-	-	-	624	11 863	12 897	4 730
Main roads	-	-	-	-	-	50	40	-	-	50	40	10
Library Service Grant	127	1 814	1 173	1 814	1 497	1 814	1 160	-	1 163	5 443	4 993	577
Western Cape Financial Management Capacity Grant	240	-	-	-	120	379	30	-	60	379	210	409
Local Government Graduate Internship Grant	72	-	-	-	36	-	18	-	13	-	67	5
Economic Development Plan	-	-	-	-	-	-	-	-	-	-	-	-
Thusong Services Centre Grant	81	-	-	-	-	-	-	-	11	-	11	70
Local Government Support Grant	-	-	-	-	-	-	-	500	300	500	300	200
Emergency Housing - Malagas	-	-	-	-	-	-	-	-	-	-	-	-
Community Library Service Grant	-	3 000	-	-	-	1 000	-	-	-	4 000	-	4 000
Municipal Infrastructure support	-	-	-	-	-	-	-	-	-	-	-	-
SETA	-	59	14	131	44	46	44	147	63	383	165	218
Financial Management Support Grant	-	-	-	330	-	-	44	-	286	330	330	-
Municipal Service Delivery and Capacity Building Grant	460	-	-	-	-	-	-	-	377	-	377	82
Development of Sport and Recreational Facilities	-	-	-	165	-	-	86	-	29	165	115	50
Provide Resources for the Cycle Infrastructure Project	-	-	-	-	-	-	-	100	100	100	100	-
Municipal Electrical Master Plan Grant	-	-	-	1 000	-	-	-	-	207	1 000	207	793
<b>Other Grant Providers</b>												
WESGRO	-	-	-	-	-	-	-	-	-	-	-	-
Performance Grant	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>6 744</b>	<b>37 364</b>	<b>17 308</b>	<b>18 988</b>	<b>20 277</b>	<b>17 003</b>	<b>12 647</b>	<b>1 105</b>	<b>17 209</b>	<b>74 461</b>	<b>67 441</b>	<b>13 763</b>



## 1. Borrowing Management

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

The formula for Total long-term debt as % of total revenue is:

**Definition**    *(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 10% (taking into account the actual revenue for the year to date before all year end processes have been finalised). This is within the norm.

## 2. Working Capital Management

**Ratio**      **Acid test ratio**

The formula for acid test ratio is:

**Definition**    *(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 1,34:1, 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:

**Definition**  $(Debtors / Own\ revenue) \times 365\ days$

**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 35 days according to the ratio and the current debtors are being collected at a rate of 96,41%, which is acceptable.

### 4. Staff Cost Ratio

**Ratio** Employee cost ratio

The formula for staff cost ratio is:

**Definition**  $(Employee\ cost / Total\ expenditure) \times 100$

**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.

Currently Swellendam Municipality's staff cost ratio is 44,03% of total expenditure, which is too high, but this will come in line after year end processes have been finalised as other expenditure will still increase after journals have been processed.

**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	Source of Evidence	Quarter ending September 2019			Quarter ending December 2019			Quarter ending March 2020			Quarter ending June 2020			Overall Performance for Quarter ending September 2019 to Quarter ending June 2020		
					Target	Actual	R	Target	Actual	R	Target	Actual	R	Target	Actual	R	Target	Actual	R
					T14	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	Appointment letters	0	0	N/A	0	0	N/A	0	0	N/A	0
T15	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 budgetx100]	% of the personnel budget spent on implementing the workplace skills plan by 30 June 2020	Report from the financial system	0.00%	0.00%	N/A	0.00%	0.00%	N/A	0.00%	0.00%	N/A	0.07%	0.07%	C	0.07%	0.07%	O
T16	Corporate Services	Limit quarterly vacancy rate to less than 10% of funded posts. [(Number of funded posts vacant / number of funded posts) x100]	% quarterly vacancy rate	Excel spreadsheets	10.00%	8.12%	B	10.00%	7.44%	B	10.00%	7.40%	B	10.00%	7.62%	B	10.00%	7.20%	B
T133	Financial Services	Approve an action plan to address all the issues raised in the management letter of the Auditor-General for 30 June 2020.	Action plan approved by the MM by 31 January 2020	Approved Action plan	0	0	N/A	0	0	N/A	1	1	G	0	0	N/A	1	1	G
T14	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	Financial system expenditure report	0.00%	0.00%	N/A	0.00%	0.00%	N/A	0.00%	0.00%	N/A	90.00%	100.00%	C2	90.00%	100.00%	C2
T15	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	Financial system expenditure report	0.00%	0.00%	N/A	0.00%	0.00%	N/A	0.00%	0.00%	N/A	90.00%	100.00%	C2	90.00%	100.00%	C2

**Summary of Results: To create a capacitated, people-centred institution**

N/A	KPI Not Yet Achievable	KPIs with no targets or actuals in the indicated period	1
R	KPI Not Met	0% <= Actual/Target <= 74.999%	0
B	KPI Almost Met	75.000% <= Actual/Target <= 99.999%	2
G	KPI Met	Actual meets Target (Actual/Target >= 100%)	1
C2	KPI Well Met	100.001% <= Actual/Target <= 149.999%	2
E	KPI Extremely Well Met	150.000% <= Actual/Target	1
	<b>Total KPIs:</b>		<b>6</b>

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

Ref	Responsible Directorate	KPI Name	Description of Unit of Measurement	Source of Evidence	Quarter ending September 2019			Quarter ending December 2019			Quarter ending March 2020			Quarter ending June 2020			Overall Performance for Quarter		
					Target	Actual	R	Target	Actual	R	Target	Actual	R	Target	Actual	R	Target	Actual	R
					T11	Community Services	Complete 87 serviced sites for Swellendam, Barrydale by 31 October 2019	Number of serviced sites completed by 31 October 2019	Completed on certificate	0	0	N/A	87	87	G	0	0	N/A	0
T12	Community Services	Complete 99 serviced sites for Buffelagrivier by 31 August 2019	Number of serviced sites completed by 31 August 2019	Completed on certificate	99	99	G	0	0	N/A	0	0	N/A	0	0	N/A	99	99	G

**Summary of Results: To develop integrated and sustainable settlements with the view to correct spatial imbalances**

N/A	KPI Not Yet Achievable	KPIs with no targets or actuals in the indicated period	0
R	KPI Not Met	0% <= Actual/Target <= 74.999%	0
B	KPI Almost Met	75.000% <= Actual/Target <= 99.999%	0
G	KPI Met	Actual meets Target (Actual/Target >= 100%)	2
C2	KPI Well Met	100.001% <= Actual/Target <= 149.999%	0
E	KPI Extremely Well Met	150.000% <= Actual/Target	0
	<b>Total KPIs:</b>		<b>2</b>

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

Ref	Responsible Directorate	KPI Name	Description of Unit of Measurement	Source of Evidence	Quarter ending September 2019			Quarter ending December 2019			Quarter ending March 2020			Quarter ending June 2020			Overall Performance for Quarter		
					Target	Actual	R	Target	Actual	R	Target	Actual	R	Target	Actual	R	Target	Actual	R
					T15	Financial Services	Number of 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	Billing data on water or have pre-paid meters (SARWAS)	0	0	N/A	6 420	6 503	C2	0	0	N/A	6 420

T116	Financial Services	Number of residential properties connected to the municipal electrical infrastructure network (credit and prepaid electrical meters) and excluding Eskom areas) as at 30 June 2020	Number of residential properties which use billed electricity or have pre-paid meters (Excluding Eskom areas) as at 30 June 2020	Billing data on financial system (SAMRAS)	0	0	0	N/A	6 300	6 443	C2	0	0	0	N/A	6 300	6 518	C2	6 300	6 518	C2
T117	Financial Services	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 2020	Number of residential properties which use billed for sewerage as at 30 June 2020	Billing data on financial system (SAMRAS)	0	0	0	N/A	6 425	7 847	C2	0	0	0	N/A	6 425	6 568	C2	6 425	6 568	C2
T118	Financial Services	Number of residential properties for which refuse is removed once per week as at 30 June 2020	Number of residential properties which use billed for refuse removal as at 30 June 2020	Billing data on financial system (SAMRAS)	0	0	0	N/A	6 054	6 146	C2	0	0	0	N/A	6 054	6 200	C2	6 054	6 200	C2
T119	Financial Services	Provide access of 6kl free basic water to indigent and poor households in terms of the approved indigent policy	Number of indigent and poor households receiving or that have access to free basic water	Billing data on financial system (SAMRAS)	0	0	0	N/A	1 975	2 241	C2	0	0	0	N/A	1 975	2 201	C2	1 975	2 201	C2
T120	Financial Services	Provide access of 50kwh free basic electricity to indigent households in terms of the approved indigent policy	Number of indigent households receiving or that have access to free basic electricity	Billing data on financial system (SAMRAS)	0	0	0	N/A	1 811	1 921	C2	0	0	0	N/A	1 811	1 967	C2	1 811	1 967	C2
T121	Financial Services	Provide access of 20kwh free basic electricity to poor households in terms of the approved indigent policy	Number of poor households receiving or that have access to free basic electricity	Billing data on financial system (SAMRAS)	0	0	0	N/A	164	320	B	0	0	0	N/A	164	324	B	164	324	B
T122	Financial Services	Provide free basic sanitation to indigent households in terms of the approved indigent policy	Number of indigent households receiving free basic sanitation	Billing data on financial system (SAMRAS)	0	0	0	N/A	1 811	1 921	C2	0	0	0	N/A	1 811	1 967	C2	1 811	1 967	C2
T123	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	Billing data on financial system (SAMRAS)	0	0	0	N/A	164	320	B	0	0	0	N/A	164	324	B	164	324	B
T124	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	Billing data on financial system (SAMRAS)	0	0	0	N/A	1 811	1 921	C2	0	0	0	N/A	1 811	1 967	C2	1 811	1 967	C2
T125	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	Billing data on financial system (SAMRAS)	0	0	0	N/A	164	320	B	0	0	0	N/A	164	324	B	164	324	B
T130	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	Financial system reports	0.00%	0.00%	N/A	25.00%	11.80%	B	0.00%	0.00%	N/A	25.00%	10.91%	B	25.00%	10.91%	B		
T131	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	Financial system reports	0.00%	0.00%	N/A	12.00%	9.72%	B	0.00%	0.00%	N/A	12.00%	9.63%	B	12.00%	9.63%	B		
T136	Infrastructure Services	Spend 80% of the roads and stormwater maintenance (excluding general 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	SAMRAS financial system quarterly use report	15.00%	10.00%	P	30.00%	54.00%	B	60.00%	76.00%	C2	80.00%	86.00%	C2	80.00%	86.00%	C2		

T137	Infrastructure Services	Spend 80% of the electricity maintenance (excluding general vehicles-electricity) budget by 30 June 2020 (Actual expenditure on maintenance divided by the total approved maintenance budget)(3100)	% of the maintenance budget spent by 30 June 2020	SAMRA	15.00%	15.00%	G	30.00%	38.00%	G2	60.00%	63.00%	G2	80.00%	90.29%	G2	80.00%	90.29%	G2
T138	Infrastructure Services	Spend 80% of the waste water maintenance (excluding general vehicles-leverage network & general vehicle leverage administration) budget by 30 June 2020 (Actual expenditure on maintenance divided by the total approved maintenance budget)(3100)	% of the maintenance budget spent by 30 June 2020	SAMRA	13.00%	11.00%	R	30.00%	28.00%	O	60.00%	57.00%	O	80.00%	81.01%	G2	80.00%	81.01%	G2
T139	Infrastructure Services	Spend 80% of the water maintenance (excluding general vehicles-water purification, general vehicles-irrigation water & vehicle cool-water dams) budget by 30 June 2020 (Actual expenditure on maintenance divided by the total approved maintenance budget)(3100)	% of the maintenance budget spent by 30 June 2020	SAMRA	15.00%	13.00%	O	30.00%	41.00%	G2	60.00%	69.00%	G2	80.00%	80.81%	G2	80.00%	80.81%	G2
T140	Infrastructure Services	Spend 95% of the MG funding allocated for completion of projects by 30 June 2020 (Actual expenditure on MG funding received divided by the total MG funding received)(3100)	% of MG funding received spent by 30 June 2020	SAMRA	0.00%	0.00%	N/A	40.00%	40.00%	G	0.00%	0.00%	N/A	95.00%	79.10%	O	95.00%	79.10%	O
T141	Infrastructure Services	Spend 90% of the capital budget allocated to upgrade the Suezbank Wastewater Treatment Works by 30 June 2020 (Actual capital expenditure on the project divided by the total approved capital budget for the project)(3100)	% of the budget spent by 30 June 2020	SAMRA	0.00%	0.00%	N/A	0.00%	0.00%	N/A	0.00%	0.00%	N/A	90.00%	100.00%	G2	90.00%	100.00%	G2
T142	Infrastructure Services	Spend 90% of the capital budget allocated to replace 2 pumps and equipment 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)(3100)	% of the budget spent by 30 June 2020	SAMRA	0.00%	0.00%	N/A	0.00%	0.00%	N/A	0.00%	0.00%	N/A	90.00%	98.09%	G2	90.00%	98.09%	G2
T143	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)(3100)	% of the budget spent by 30 June 2020	SAMRA	0.00%	0.00%	N/A	0.00%	0.00%	N/A	0.00%	0.00%	N/A	90.00%	100.00%	G2	90.00%	100.00%	G2



TL44	Infrastructure Services	Spend 90% of the capital budget allocated for the replacement of water plants 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	SAMRAs Financial system expenditure report	0.00%	0.00%	N/A	0.00%	0.00%	N/A	0.00%	0.00%	N/A	90.00%	70.69%	D	90.00%	70.69%	D
TL45	Infrastructure Services	Spend 90% of the capital budget allocated for the upgraded piping & interconnectors 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	SAMRAs Financial system expenditure report	0.00%	0.00%	N/A	0.00%	0.00%	N/A	0.00%	0.00%	N/A	90.00%	100.00%	G2	90.00%	100.00%	G2
TL47	Infrastructure Services	Spend 95% of the MFG allocation received for the Bulbin upgrade of gravel roads and culvertworks phase 2a by 30 June 2020 (Actual expenditure on MFG funding received divided by the total MFG funding received for the project)(x100)	% of MFG funding received for the project spent by 30 June 2020	SAMRAs Financial system expenditure report	0.00%	0.00%	N/A	0.00%	65.00%	B	0.00%	0.00%	N/A	95.00%	100.00%	G2	95.00%	100.00%	G2
TL48	Infrastructure Services	Spend 95% of the MFG allocation received for the upgrade of the Soutbrak water supply scheme phase 1b and 2a by 30 June 2020 (Actual expenditure on MFG funding received divided by the total MFG funding received for the project)(x100)	% of MFG funding received for the project spent by 30 June 2020	SAMRAs Financial system expenditure report	0.00%	0.00%	N/A	0.00%	7.00%	B	0.00%	0.00%	N/A	95.00%	50.20%	R	95.00%	50.20%	R
TL49	Infrastructure Services	Spend 95% of the INEP allocation received for the upgrade of the Bulbin 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	SAMRAs Financial system expenditure report	0.00%	0.00%	N/A	0.00%	6.00%	B	0.00%	0.00%	N/A	95.00%	99.95%	G2	95.00%	99.95%	G2
TL50	Infrastructure Services	95% microbiological quality level achieved for water as per SANS 242	% microbiological water quality level achieved as per SANS 242 criteria	DWS WIS quality level achieved as per SANS 242 criteria	95.00%	100.00%	G2	95.00%	94.17%	D	95.00%	97.00%	G2	95.00%	98.61%	G2	95.00%	98.61%	G2

Summary of Results: To enhance access to basic services and address maintenance backlog.

100%	KPI Not Met	KPIs with no targets or actuals in the relevant period.	0
75%	KPI Not Met	75% <= Actual/Target <= 74.999%	1
50%	KPI Almost Met	75.000% <= Actual/Target <= 99.999%	2
25%	KPI Met	Actual meets Target (Actual/Target >= 100%)	0
0%	KPI Not Met	100.001% <= Actual/Target <= 149.999%	30
0%	KPI Extremely Well	150.000% <= Actual/Target	5
	Total KPIs		27

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

Ref	Responsible Directorate	KPI Name	Description of Unit of Measurement	Source of Evidence	Quarter ending September 2019			Quarter ending December 2019			Quarter ending March 2020			Quarter ending June 2020			Overall Performance for Quarter		
					Target	Actual	R	Target	Actual	R	Target	Actual	R	Target	Actual	R	Target	Actual	R
T10	Corporate Services	Create temporary work opportunities in terms of EPWP by 30 June 2020	Number of temporary work opportunities created by 30 June 2020	EPWP social grants/retiree report per project signed off by the Project Manager and Director Indaba	36	82	8	36	111	8	30	52	62	35	17	8	146	201	8

Summary of Results: To enhance economic development with focus on both first and second economies

100%	KPI Not Met	KPIs with no targets or actuals in the relevant period.	0
75%	KPI Not Met	75% <= Actual/Target <= 74.999%	0
50%	KPI Almost Met	75.000% <= Actual/Target <= 99.999%	0
25%	KPI Met	Actual meets Target (Actual/Target >= 100%)	0
0%	KPI Not Met	100.001% <= Actual/Target <= 149.999%	0
0%	KPI Extremely Well	150.000% <= Actual/Target	1
	Total KPIs		1

To improve financial viability and management

Ref	Responsible Directorate	KPI Name	Description of Unit of Measurement	Source of Evidence	Quarter ending September 2019			Quarter ending December 2019			Quarter ending March 2020			Quarter ending June 2020			Overall Performance for Quarter		
					Target	Actual	R	Target	Actual	R	Target	Actual	R	Target	Actual	R	Target	Actual	R
T126	Municipal Manager	The percentage of the municipality's capital budget actually (excluding budget for purchase of financial assets and new financial assets) spent by 30 June 2020 (Amount actually spent on capital projects/ Amount budgeted for capital projects*100)	% of capital budget (excluding budget for purchase of financial assets and new financial assets) spent by 30 June 2020 (Amount actually spent on capital projects/ Amount budgeted for capital projects*100)	Financial system reports	0.00%	0.00%	N/A	40.00%	20.25%	8	0.00%	0.00%	N/A	40.00%	82.88%	8	90.00%	82.88%	8
T127	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 Loans + Long Term Borrowing + Long Term Loans) / Total Operating Ex	Debt to revenue as at 30 June 2020	Annual Financial Statements	0.00%	0.00%	N/A	0.00%	0.00%	N/A	0.00%	0.00%	N/A	25.20%	11.74%	8	25.20%	11.74%	8
T128	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	Annual Financial Statements	0.00%	0.00%	N/A	0.00%	0.00%	N/A	0.00%	0.00%	N/A	18.00%	11.00%	8	18.00%	11.00%	8
T129	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 - Overdrafts) + Short Term Investments) / Monthly Fixed Operational Expenditure excl	Cash coverage as at 30 June 2020	Annual Financial Statements	0	0	N/A	0	0	N/A	0	0	N/A	1.80	3.39	8	1.80	3.39	8

T13	Financial Services	Achieve a debtors payment percentage of 95% by 30 June 2020 (Gross Debtors Opening Balance + Billed Revenue - Gross Debtors Closing Balance - Bad Debt Written Off) / Billed Revenue x 100 = 100	Debtors payment percentage as at 30 June 2020	Annual Financial Statements and credit control report	95.00%	99.26%	G2	95.00%	98.83%	G2	95.00%	97.00%	R	95.00%	95.93%	G2	95.00%	95.93%	G2
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Summary of Results: To improve financial stability and management

N/A	KPI Not Met	KPIs with no targets or actuals in the selected period	0
R	KPI Not Met	0% <= Actual/Target <= 74.999%	0
G	KPI Almost Met	75.000% <= Actual/Target <= 99.999%	1
G	KPI Met	Actual meets Target (Actual/Target = 100%)	0
G2	KPI Well Met	100.001% <= Actual/Target <= 149.999%	1
R	KPI Extremely Well Met	150.000% <= Actual/Target	1
	Met		0
	Total KPIs		5

To promote good governance and community participation

Ref	Responsible Directorate	KPI Name	Description of Unit of Measurement	Source of Evidence	Quarter ending September 2020			Quarter ending December 2020			Quarter ending March 2021			Quarter ending June 2021			Overall Performance for Quarter		
					Target	Actual	R	Target	Actual	R	Target	Actual	R	Target	Actual	R	Target	Actual	R
T11	Municipal Manager	Complete 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	Minutes of Audit Committee	0	0	N/A	0	0	N/A	0	0	N/A	1	1	G	1	1	G
T12	Municipal Manager	80% 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	Final reports issued	0.00%	0.00%	N/A	40.00%	42.00%	G2	100%	0.00%	N/A	40.00%	94.00%	G2	80.00%	94.00%	G2
T17	Corporate Services	Oversee the draft annual report i.e. the MRA and submit to Council by 31 January 2020	Draft report submitted to Council by 31 January 2020	Minutes of Council Meeting	0	0	N/A	0	0	N/A	1	1	G	0	0	N/A	1	1	G
T18	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	Minutes of the Audit Committee Meeting	0	0	N/A	0	0	N/A	0	0	N/A	1	1	G	1	1	G
T152	Municipal Manager	Conduct a business and consumer satisfaction survey and consumer satisfaction survey conducted by 30 June 2020	Business and consumer satisfaction survey conducted by 30 June 2020	Business and consumer satisfaction survey results	0	0	N/A	0	0	N/A	0	0	N/A	1	1	G	1	1	G

Summary of Results: To promote good governance and community participation

N/A	KPI Not Met	KPIs with no targets or actuals in the selected period	0
R	KPI Not Met	0% <= Actual/Target <= 74.999%	0
G	KPI Almost Met	75.000% <= Actual/Target <= 99.999%	0
G	KPI Met	Actual meets Target (Actual/Target = 100%)	4
G2	KPI Well Met	100.001% <= Actual/Target <= 149.999%	1
R	KPI Extremely Well Met	150.000% <= Actual/Target	0
	Met		0
	Total KPIs		5

Overall Summary of Results

N/A	KPI Not Met	KPIs with no targets or actuals in the selected period	1
R	KPI Not Met	0% <= Actual/Target <= 74.999%	4
G	KPI Almost Met	75.000% <= Actual/Target <= 99.999%	4
G	KPI Met	Actual meets Target (Actual/Target = 100%)	7
G2	KPI Well Met	100.001% <= Actual/Target <= 149.999%	23
R	KPI Extremely Well Met	150.000% <= Actual/Target	0
	Met		0
	Total KPIs		46

## 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

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 a 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;

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 disclosure of cost containment measures applied will also be included in the Annual Report as required

by Reg 15(1)