

Kareeberg Municipality

**Midyear Budget &
Performance Report
2017/18
31 December 2017**



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LEGISLATIVE FRAMEWORK

This report is prepared in terms of Section 71, 52(d) & 72 of the Local Government: Municipal Finance Management Act (56/2003) and Municipal Budget and Reporting Regulations, Government Gazette 32141, 17 April 2009.

MFMA SECTION 71, 52(d) & 72

71. MONTHLY BUDGET STATEMENTS

- (1) The accounting officer of a municipality must by no later than 10 working days after the end of each month submit to the mayor of the municipality and the relevant provincial treasury a statement in the prescribed format on the state of the municipality's budget reflecting the following particulars for that month and for the financial year up to the end of that month:
 - (a) Actual revenue, per revenue source;
 - (b) actual borrowings;
 - (c) actual expenditure, per vote;
 - (d) actual capital expenditure, per vote;
 - (e) the amount of any allocations received;
 - (f) actual expenditure on those allocations, excluding expenditure on
 - (i) its share of the local government equitable share; and
 - (ii) allocations exempted by the annual Division of Revenue Act from compliance with this paragraph; and
 - (g) when necessary, an explanation of-
 - (i) any material variances from the municipality's projected revenue by source, and from the municipality's expenditure projections per vote;
 - (ii) any material variances from the service delivery and budget implementation plan; and
 - (iii) any remedial or corrective steps taken or to be taken to ensure that projected revenue and expenditure remain within the municipality's approved budget.
- (2) The statement must include-
 - (a) a projection of the relevant municipality's revenue and expenditure for the rest of the financial year, and any revisions from initial projections; and
 - (b) the prescribed information relating to the state of the budget of each municipal entity as provided to the municipality in terms of section 87(10).
- (3) The amounts reflected in the statement must in each case be compared with the corresponding amounts budgeted for in the municipality's approved budget.
- (4) The statement to the provincial treasury must be in the format of a signed document and in electronic format.
- (5) The accounting officer of a municipality which has received an allocation referred to in subsection (1)(e) during any particular month must, by no later than 10 working days after the end of that month, submit that part of the statement reflecting the particulars referred to in subsection (1)(e) and (f) to the national or provincial organ of state or municipality which transferred the allocation.
- (6) The provincial treasury must by no later than 22 working days after the end of each month submit to the National Treasury a consolidated statement in the prescribed format on the state of the municipalities' budgets, per municipality and per municipal entity.
- (7) The provincial treasury must, within 30 days after the end of each quarter, make public as may be prescribed, a consolidated statement in the prescribed format on the state of municipalities' budgets per municipality and per municipal entity. The MEC for finance must submit such consolidated statement to the provincial legislature no later than 45 days after the end of each quarter.

52. THE MAYOR OF A MUNICIPALITY—

- (d) must, within 30 days of the end of each quarter, submit a report to the council on the implementation of the budget and the financial state of affairs of the municipality.

72. MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT

- (1) The accounting officer of a municipality must by 25 January of each year—
- (a) assess the performance of the municipality during the first half of the financial year, taking into account—
 - (i) the monthly statements referred to in section 71 for the first half of the financial year;
 - (ii) the municipality's service delivery performance during the first half of the financial year, and the service delivery targets and performance indicators set in the service delivery and budget implementation plan;
 - (iii) the past year's annual report, and progress on resolving problems identified in the annual report; and
 - (iv) the performance of every municipal entity under the sole or shared control of the municipality, taking into account reports in terms of section 88 from any such entities; and
 - (b) submit a report on such assessment to—
 - (i) the mayor of the municipality;
 - (ii) the National Treasury; and
 - (iii) the relevant provincial treasury.
- (2) The statement referred to in section 71(1) for the sixth month of a financial year may be incorporated into the report referred to in subsection (1)(b) of this section.
- (3) The accounting officer must, as part of the review—
- (a) make recommendations as to whether an adjustments budget is necessary; and
 - (b) recommend revised projections for revenue and expenditure to the extent that this may be necessary.

PART I – IN-YEAR REPORT

SECTION I – EXECUTIVE SUMMARY

I.1 CONSOLIDATED PERFORMANCE

I.1.1 Against annual budget (Original approved and latest adjustments)

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 become due.

The total revenue excluding capital transfers and contributions for the period 1 July 2017 until 31 December 2017 amount to **R 25 470** or **57%** of the total budgeted revenue **R 44 578**

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 payments run has been completed.

The total expenditure amounts to **R 26 770** or **83%** of the total budgeted expenditure **R 32 196**.

Capital Expenditure

The total capital expenditure for the period 1 July 2017 – 31 December 2017, amounts to **R 2 142** or **10%** of the total capital budget that amounts to **R 21 527**.

Cash Flow

The detail of this section can be found in Section 4 of this report Table C7 (Financial Position). The balance at the end of the period for the cash flow statement amounts to **R 45 575**

SECTION 2 – IN-YEAR BUDGET TABLES

2.1 Monthly budget statements

2.1.1 Table C1: Monthly Budget Statement Summary

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

NC074 Kareeberg - Table C1 Monthly Budget Statement Summary - Mid-Year Assessment

Description	2016/17	Budget Year 2017/18							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	4 691	5 205	5 205	20	5 141	2 603	2 538	98%	5 205
Service charges	21 165	21 166	21 166	1 702	8 624	10 584	(1 960)	-19%	21 166
Investment revenue	2 573	1 297	1 297	331	1 322	648	674	104%	1 297
Transfers recognised - operational	23 057	50 814	50 814	–	9 848	25 407	(15 559)	-61%	50 814
Other own revenue	3 249	10 671	10 671	212	536	5 336	(4 800)	-90%	10 671
Total Revenue (excluding capital transfers and contributions)	54 736	89 154	89 154	2 265	25 470	44 578	(19 107)	-43%	89 154
Employee costs	16 767	24 347	24 347	1 685	8 524	12 174	(3 650)	-30%	24 347
Remuneration of Councillors	2 179	2 490	2 490	184	1 084	1 245	(161)	-13%	2 490
Depreciation & asset impairment	3 416	3 681	3 681	–	–	1 841	(1 841)	-100%	3 681
Finance charges	2 267	145	145	–	–	72	(72)	-100%	145
Materials and bulk purchases	8 981	12 783	12 783	859	5 379	6 392	(1 013)	-16%	12 783
Transfers and grants	9 193	5 824	5 824	89	4 644	2 912	1 732	59%	5 824
Other expenditure	13 544	15 121	15 121	1 779	7 140	7 560	(421)	-6%	15 121
Total Expenditure	56 347	64 392	64 392	4 596	26 770	32 196	(5 426)	-17%	64 392
Surplus/(Deficit)	(1 610)	24 762	24 762	(2 331)	(1 300)	12 382	(13 682)	-110%	24 762
Transfers recognised - capital	10 914	26 095	26 095	1 358	2 118	13 047	(10 930)	-84%	26 095
Contributions & Contributed assets	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	9 304	50 857	50 857	(974)	818	25 430	(24 612)	-97%	50 857
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	9 304	50 857	50 857	(974)	818	25 430	(24 612)	-97%	50 857
Capital expenditure & funds sources									
Capital expenditure	7 942	43 095	35 000	1 358	2 142	21 547	(19 405)	-90%	43 095
Capital transfers recognised	11 646	43 095	43 095	1 358	2 142	21 547	(19 405)	-90%	26 095
Public contributions & donations	–	–	–	–	–	–	–	–	–
Borrowing	–	–	–	–	–	–	–	–	–
Internally generated funds	–	–	–	–	–	–	–	–	–
Total sources of capital funds	11 646	43 095	43 095	1 358	2 142	21 547	(19 405)	-90%	26 095
Financial position									
Total current assets	43 992	53 199	53 199		97 328				53 199
Total non current assets	179 340	177 434	177 434		139 271				177 434
Total current liabilities	18 931	9 261	9 261		41 671				9 261
Total non current liabilities	32 415	11 738	11 738		32 415				11 738
Community wealth/Equity	171 986	209 634	209 634		162 514				209 634
Cash flows									
Net cash from (used) operating	26 585	48 635	48 635	(1 404)	(2 789)	24 317	27 107	111%	48 635
Net cash from (used) investing	17	(43 087)	(43 087)	(1 358)	(1 495)	(21 948)	(20 453)	93%	(43 087)
Net cash from (used) financing	4	10	10	–	–	5	5	100%	10
Cash/cash equivalents at the month/year end	49 860	30 840	30 840	–	45 575	27 656	(17 919)	-65%	55 418
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	(559)	473	322	243	220	193	197	1 710	2 799
Creditors Age Analysis									
Total Creditors	106	–	–	–	–	–	–	236	342

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

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.

NC074 Kareeberg - Table C2 Monthly Budget Statement - Financial Performance (standard classification) - Mid-Year Assessment

Description	Ref	2016/17	Budget Year 2017/18							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Standard										
<i>Governance and administration</i>		35 252	46 537	46 537	789	19 592	29 661	(10 070)	-34%	46 537
Executive and council		19 113	33 751	33 751	562	13 712	23 268	(9 557)	-41%	33 751
Budget and treasury office		16 140	12 786	12 786	228	5 880	6 393	(513)	-8%	12 786
Corporate services		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		93	1 464	1 464	2	13	732	(719)	-98%	1 464
Community and social services		55	1 446	1 446	1	10	723	(713)	-99%	1 446
Sport and recreation		38	17	17	0	2	9	(7)	-76%	17
Public safety		0	1	1	-	1	0	1	240%	1
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		5	2	2	0	2	2	1	39%	2
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		5	2	2	0	2	2	1	39%	2
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		30 341	41 168	41 168	1 702	10 628	21 367	(10 738)	-50%	41 168
Electricity		10 798	10 047	10 047	745	4 673	5 024	(351)	-7%	10 047
Water		7 360	23 997	23 997	380	2 359	12 782	(10 423)	-82%	23 997
Waste water management		5 744	2 976	2 976	249	1 605	1 488	117	8%	2 976
Waste management		6 438	4 147	4 147	328	1 992	2 073	(81)	-4%	4 147
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Standard	2	65 691	89 171	89 171	2 493	30 235	51 762	(21 526)	-42%	89 171
Expenditure - Standard										
<i>Governance and administration</i>		14 281	36 633	36 633	3 915	20 200	18 316	1 884	10%	36 633
Executive and council		-	22 687	22 687	2 352	14 375	11 343	3 032	27%	22 687
Budget and treasury office		11 767	10 839	10 839	1 522	4 524	5 420	(895)	-17%	10 839
Corporate services		2 514	3 107	3 107	42	1 300	1 553	(253)	-16%	3 107
<i>Community and public safety</i>		3 644	3 658	3 658	73	751	1 788	(1 036)	-58%	3 658
Community and social services		2 810	2 843	2 843	21	389	1 442	(1 053)	-73%	2 843
Sport and recreation		766	741	741	-	245	309	(64)	-21%	741
Public safety		21	52	52	52	112	26	86	332%	52
Housing		-	-	-	-	-	-	-	-	-
Health		47	22	22	0	5	11	(6)	-58%	22
<i>Economic and environmental services</i>		3 960	5 755	5 755	406	1 852	2 873	(1 021)	-36%	5 755
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		3 960	5 755	5 755	406	1 852	2 873	(1 021)	-36%	5 755
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		8 181	21 992	21 992	1 496	8 663	16 504	(7 840)	-48%	21 992
Electricity		-	12 070	12 070	821	5 593	11 258	(5 665)	-50%	12 070
Water		1 200	2 448	2 448	177	672	1 508	(837)	-55%	2 448
Waste water management		3 601	4 131	4 131	373	2 045	2 066	(21)	-1%	4 131
Waste management		3 379	3 343	3 343	125	354	1 671	(1 318)	-79%	3 343
<i>Other</i>		-	-	-	-	-	-	-	-	-
Total Expenditure - Standard	3	30 065	68 039	68 039	5 890	31 467	39 481	(8 014)	-20%	68 039
Surplus/ (Deficit) for the year		35 626	21 131	21 131	(3 397)	(1 231)	12 281	(13 512)	-110%	21 131

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2.1.3 Table C3: Monthly Budget Statement - Financial Performance

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

NC074 Kareeberg - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - Mid-Year

Vote Description	Ref	2016/17	Budget Year 2017/18							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote										
Vote 1 - Executive and Council	1	19 113	33 751	33 751	334	11 518	16 875	(5 357)	-31,7%	33 751
Vote 2 - Budget and Treasury		16 140	12 786	12 786	228	5 881	6 395	(514)	-8,0%	12 786
Vote 3 - Corporate Services		-	-	-	-	-	-	-	-	-
Vote 4 - Planning and Development		-	-	-	-	-	-	-	-	-
Vote 5 - Health		-	-	-	-	-	-	-	-	-
Vote 6 - Community and Social Services		17	1 429	1 429	1	8	715	(707)	-98,9%	1 429
Vote 7 - Housing		-	-	-	-	-	-	-	-	-
Vote 8 - Public Safety		1	1	1	-	1	0	0	127,0%	1
Vote 9 - Sport and Recreation		38	17	17	0	2	9	(7)	-82,7%	17
Vote 10 - Environmental Protection		-	-	-	-	-	-	-	-	-
Vote 11 - Solid Waste Management		6 438	4 147	4 147	328	1 993	2 074	(80)	-3,9%	4 147
Vote 12 - Waste Water Management		5 744	2 976	2 976	249	1 605	1 488	116	7,8%	2 976
Vote 13 - Road Transport		5	2	2	0	2	1	1	121,0%	2
Vote 14 - Water		7 360	23 997	23 997	380	2 359	13 594	(11 235)	-82,6%	23 997
Vote 15 - Electricity		10 798	10 047	10 047	745	4 672	5 024	(352)	-7,0%	10 047
Total Revenue by Vote	2	65 654	89 154	89 154	2 265	28 041	46 176	(18 134)	-39,3%	89 154
Expenditure by Vote										
Vote 1 - Executive and Council	1	18 728	11 847	11 847	830	3 095	5 924	(2 828)	-47,7%	11 847
Vote 2 - Budget and Treasury		11 767	10 839	10 839	1 522	4 525	5 420	(895)	-16,5%	10 839
Vote 3 - Corporate Services		2 514	3 107	3 107	(42)	1 216	1 554	(338)	-21,7%	3 107
Vote 4 - Planning and Development		-	-	-	-	-	-	-	-	-
Vote 5 - Health		47	22	22	0	5	11	(6)	-57,7%	22
Vote 6 - Community and Social Services		2 044	2 266	2 266	21	144	1 133	(989)	-87,3%	2 266
Vote 7 - Housing		-	-	-	-	-	-	-	-	-
Vote 8 - Public Safety		21	52	52	(37)	24	26	(2)	-7,8%	52
Vote 9 - Sport and Recreation		757	741	741	96	337	371	(33)	-9,0%	741
Vote 10 - Environmental Protection		-	-	-	-	-	-	-	-	-
Vote 11 - Solid Waste Management		3 379	3 343	3 343	125	354	1 072	(718)	-67,0%	3 343
Vote 12 - Waste Water Management		3 601	4 131	4 131	373	2 044	2 066	(21)	-1,0%	4 131
Vote 13 - Road Transport		3 960	5 755	5 755	406	1 852	7 308	(5 456)	-74,7%	5 755
Vote 14 - Water		1 200	2 448	2 448	177	674	1 824	(1 150)	-63,1%	2 448
Vote 15 - Electricity		11 869	12 070	12 070	821	5 593	6 035	(442)	-7,3%	12 070
Total Expenditure by Vote	2	59 887	56 623	56 623	4 292	19 864	32 742	(12 878)	-39,3%	56 623
Surplus/ (Deficit) for the year	2	5 767	32 530	32 530	(2 027)	8 177	13 433	(5 256)	-39,1%	32 530

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

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

NC074 Kareeberg - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - Mid-Year Assessment

Description	Ref	2016/17	Budget Year 2017/18							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue By Source										
Property rates		4 691	5 006	5 006		5 060	2 503	2 557	102%	5 006
Property rates - penalties & collection charges			199	199	20	81	100	(19)	-19%	199
Service charges - electricity revenue		9 596	9 047	9 047	745	3 927	4 524	(597)	-13%	9 047
Service charges - water revenue		4 715	4 997	4 997	380	1 979	2 499	(519)	-21%	4 997
Service charges - sanitation revenue		3 035	2 976	2 976	249	1 356	1 488	(133)	-9%	2 976
Service charges - refuse revenue		3 819	4 147	4 147	328	1 362	2 073	(712)	-34%	4 147
Service charges - other								-		
Rental of facilities and equipment		342	375	375	3	134	187	(53)	-29%	375
Interest earned - external investments		2 573	1 297	1 297	331	1 322	648	674	104%	1 297
Interest earned - outstanding debtors		2	3	3	0	1	2	(1)	-68%	3
Dividends received		-						-		
Fines		14	12	12	3	10	6	3	56%	12
Licences and permits		18	7	7	1	10	4	6	157%	7
Agency services		222	22	22	13	100	11	89	810%	22
Transfers recognised - operational		23 057	50 814	50 814		9 848	25 407	(15 559)	-61%	50 814
Other revenue		2 651	10 251	10 251	192	282	5 126	(4 844)	-94%	10 251
Gains on disposal of PPE								-		-
Total Revenue (excluding capital transfers and contributions)		54 736	89 154	89 154	2 265	25 470	44 578	(19 107)	-43%	89 154
Expenditure By Type										
Employee related costs		16 767	24 347	24 347	1 685	8 524	12 174	(3 650)	-30%	24 347
Remuneration of councillors		2 179	2 490	2 490	184	1 084	1 245	(161)	-13%	2 490
Debt impairment		1 314	2 394	2 394		-	1 197	(1 197)	-100%	2 394
Depreciation & asset impairment		3 416	3 681	3 681		-	1 841	(1 841)	-100%	3 681
Finance charges		2 267	145	145		-	72	(72)	-100%	145
Bulk purchases		8 981	11 309	11 309	756	4 513	5 655	(1 142)	-20%	11 309
Other materials			1 474	1 474	103	866	737	129	18%	1 474
Contracted services		1 616	3 743	3 743	152	1 759	1 871	(112)	-6%	3 743
Transfers and grants		9 193	5 824	5 824	89	4 644	2 912	1 732	59%	5 824
Other expenditure		10 614	8 982	8 982	1 627	5 365	4 491	873	19%	8 982
Loss on disposal of PPE			2	2		16	1	15	1455%	2
Total Expenditure		56 347	64 392	64 392	4 596	26 770	32 196	(5 426)	-17%	64 392
Surplus/(Deficit)		(1 610)	24 762	24 762	(2 331)	(1 300)	12 382	(13 682)	(0)	24 762
Transfers recognised - capital		10 914	26 095	26 095	1 358	2 118	13 047	(10 930)	(0)	26 095
Contributions recognised - capital			-	-		-		-		-
Contributed assets			-	-		-		-		-
Surplus/(Deficit) after capital transfers & contributions		9 304	50 857	50 857	(974)	818	25 430			50 857
Taxation								-		
Surplus/(Deficit) after taxation		9 304	50 857	50 857	(974)	818	25 430			50 857
Attributable to minorities										
Surplus/(Deficit) attributable to municipality		9 304	50 857	50 857	(974)	818	25 430			50 857
Share of surplus/ (deficit) of associate										
Surplus/ (Deficit) for the year		9 304	50 857	50 857	(974)	818	25 430			50 857

Cederberg Municipality
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2.1.5 Table C5: Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding)

NC074 Kareeberg - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding) - Mid-Year Assessment

Vote Description	Ref	Budget Year 2017/18								
		2016/17 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - Executive and Council		-	-	-	-	-	-	-	-	-
Vote 2 - Budget and Treasury		-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		-	-	-	-	-	-	-	-	-
Vote 4 - Planning and Development		-	-	-	-	-	-	-	-	-
Vote 5 - Health		-	-	-	-	-	-	-	-	-
Vote 6 - Community and Social Services		-	-	-	-	-	-	-	-	-
Vote 7 - Housing		-	-	-	-	-	-	-	-	-
Vote 8 - Public Safety		-	-	-	-	-	-	-	-	-
Vote 9 - Sport and Recreation		-	-	-	-	-	-	-	-	-
Vote 10 - Environmental Protection		-	-	-	-	-	-	-	-	-
Vote 11 - Solid Waste Management		-	-	-	-	-	-	-	-	-
Vote 12 - Waste Water Management		-	-	-	-	-	-	-	-	-
Vote 13 - Road Transport		-	-	-	-	-	-	-	-	-
Vote 14 - Water		2 946	-	-	-	-	-	-	-	-
Vote 15 - Electricity		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	2 946	-	-	-	-	-	-	-	-
Single Year expenditure appropriation	2									
Vote 1 - Executive and Council		-	8 095	-	1 299	1 442	4 048	(2 606)	-64%	8 095
Vote 2 - Budget and Treasury		681	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		-	-	-	-	-	-	-	-	-
Vote 4 - Planning and Development		-	-	-	-	-	-	-	-	-
Vote 5 - Health		-	-	-	-	-	-	-	-	-
Vote 6 - Community and Social Services		254	-	-	-	-	-	-	-	-
Vote 7 - Housing		-	-	-	-	-	-	-	-	-
Vote 8 - Public Safety		-	-	-	-	-	-	-	-	-
Vote 9 - Sport and Recreation		1 043	-	-	-	-	-	-	-	-
Vote 10 - Environmental Protection		-	-	-	-	-	-	-	-	-
Vote 11 - Solid Waste Management		-	-	-	-	-	-	-	-	-
Vote 12 - Waste Water Management		2 132	-	-	-	-	-	-	-	-
Vote 13 - Road Transport		-	-	-	-	-	-	-	-	-
Vote 14 - Water		-	34 000	34 000	52	592	17 000	(16 408)	-97%	34 000
Vote 15 - Electricity		886	1 000	1 000	7	108	500	(392)	-78%	1 000
Total Capital single-year expenditure	4	4 996	43 095	35 000	1 358	2 142	21 547	(19 405)	-90%	43 095
Total Capital Expenditure		7 942	43 095	35 000	1 358	2 142	21 547	(19 405)	-90%	43 095
Capital Expenditure - Standard Classification										
Governance and administration		681	8 095	8 095	1 299	1 442	4 048	(2 606)	-64%	8 095
Executive and council		-	8 095	8 095	1 299	1 442	4 048	(2 606)	-64%	8 095
Budget and treasury office		681	-	-	-	-	-	-	-	-
Corporate services		-	-	-	-	-	-	-	-	-
Community and public safety		1 297	-	-	-	-	-	-	-	-
Community and social services		254	-	-	-	-	-	-	-	-
Sport and recreation		1 043	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		3 704	-	-	-	-	-	-	-	-
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		3 704	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		5 964	35 000	35 000	59	700	17 500	(16 800)	-96%	35 000
Electricity		886	1 000	1 000	7	108	500	(392)	-78%	1 000
Water		2 946	34 000	34 000	52	592	17 000	(16 408)	-97%	34 000
Waste water management		2 132	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Standard Classification	3	11 646	43 095	43 095	1 358	2 142	21 547	(19 405)	-90%	43 095
Funded by:										
National Government		10 914	43 095	43 095	1 358	2 142	21 547	(19 405)	-90%	26 095
Provincial Government		-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		732	-	-	-	-	-	-	-	-
Transfers recognised - capital		11 646	43 095	43 095	1 358	2 142	21 547	(19 405)	-90%	26 095
Public contributions & donations	5									
Borrowing	6									
Internally generated funds										
Total Capital Funding		11 646	43 095	43 095	1 358	2 142	21 547	(19 405)	-90%	26 095

2.1.6 Table C6: Monthly Budget Statement – Financial Position

NC074 Kareeberg - Table C6 Monthly Budget Statement - Financial Position - Mid-Year Assessment

Description	Ref	2016/17	Budget Year 2017/18			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		475	1 538	1 538	64 976	1 538
Call investment deposits		37 706	48 728	48 728	27 113	48 728
Consumer debtors		5 241	2 894	2 894	4 672	2 894
Other debtors		37	30	30	37	30
Current portion of long-term receivables		5	8	8	3	8
Inventory		528			528	
Total current assets		43 992	53 199	53 199	97 328	53 199
Non current assets						
Long-term receivables		23	31	31	23	31
Investments						
Investment property		15 438	15 482	15 482	15 438	15 482
Investments in Associate						
Property, plant and equipment		160 984	160 984	160 984	120 910	160 984
Agricultural						
Biological assets						
Intangible assets		644	4	4	650	4
Other non-current assets		2 251	933	933	2 251	933
Total non current assets		179 340	177 434	177 434	139 271	177 434
TOTAL ASSETS		223 331	230 633	230 633	236 599	230 633
LIABILITIES						
Current liabilities						
Bank overdraft					-	
Borrowing					-	
Consumer deposits		324	380	380	323	380
Trade and other payables		16 737	7 222	7 222	39 678	7 222
Provisions		1 870	1 659	1 659	1 670	1 659
Total current liabilities		18 931	9 261	9 261	41 671	9 261
Non current liabilities						
Borrowing					-	
Provisions		32 415	11 738	11 738	32 415	11 738
Total non current liabilities		32 415	11 738	11 738	32 415	11 738
TOTAL LIABILITIES		51 346	20 999	20 999	74 086	20 999
NET ASSETS	2	171 986	209 634	209 634	162 514	209 634
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		160 595	198 248	198 248	151 123	198 248
Reserves		11 391	11 386	11 386	11 391	11 386
TOTAL COMMUNITY WEALTH/EQUITY	2	171 986	209 634	209 634	162 514	209 634

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2.1.7 Table C7: Monthly Budget Statement - Cash Flow

Table C7 includes the balance of the Cashbook and Current Investment Deposits.

Refer to section 7 for a more comprehensive view of the cash position of the municipality which includes non-current investments and commitments against available cash resources.

NC074 Kareeberg - Table C7 Monthly Budget Statement - Cash Flow - Mid-Year Assessment

Description	Ref	2016/17	Budget Year 2017/18							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates, penalties & collection charges		4 272	3 675	3 675	184	3 612	1 837	1 774	97%	3 675
Service charges		10 787	20 451	20 451	1 107	2 793	10 226	(7 432)	-73%	20 451
Other revenue		9 108	12 679	12 679	216	1 138	6 340	(5 201)	-82%	12 679
Government - operating		23 411	24 719	24 719	-	10 206	12 359	(2 153)	-17%	24 719
Government - capital		26 669	43 095	43 095	1 358	1 342	21 548	(20 205)	-94%	43 095
Interest		2 456	1 566	1 566	327	74	783	(709)	-91%	1 566
Dividends								-		
Payments										
Suppliers and employees		(38 658)	(47 310)	(47 310)	(4 508)	(17 400)	(23 655)	(6 255)	26%	(47 310)
Finance charges		(2 267)	(145)	(145)	-	-	(72)	(72)	100%	(145)
Transfers and Grants		(9 193)	(10 095)	(10 095)	(89)	(4 554)	(5 047)	(493)	10%	(10 095)
NET CASH FROM/(USED) OPERATING ACTIVITIES		26 585	48 635	48 635	(1 404)	(2 789)	24 317	27 107	111%	48 635
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE						-		-		-
Decrease (Increase) in non-current debtors			8	8	-	-	4	(4)	-100%	8
Decrease (increase) other non-current receivables		17				-		-		
Decrease (increase) in non-current investments						-		-		
Payments										
Capital assets			(43 095)	(43 095)	(1 358)	(1 495)	(21 953)	(20 457)	93%	(43 095)
NET CASH FROM/(USED) INVESTING ACTIVITIES		17	(43 087)	(43 087)	(1 358)	(1 495)	(21 948)	(20 453)	93%	(43 087)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans								-		
Borrowing long term/refinancing								-		
Increase (decrease) in consumer deposits		4	10	10	-	-	5	(5)	-100%	10
Payments										
Repayment of borrowing								-		
NET CASH FROM/(USED) FINANCING ACTIVITIES		4	10	10	-	-	5	5	100%	10
NET INCREASE/ (DECREASE) IN CASH HELD		26 606	5 558	5 558	(2 762)	(4 285)	2 374			5 558
Cash/cash equivalents at beginning:		23 254	25 282	25 282		49 860	25 282			49 860
Cash/cash equivalents at month/year end:		49 860	30 840	30 840		45 575	27 656			55 418

PART 2 – SUPPORTING DOCUMENTATION

SECTION 3 – DEBTORS ANALYSIS

3.1 Supporting Table SC3

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

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

NC074 Kareeberg - Supporting Table SC3 Monthly Budget Statement - aged debtors - Mid-Year Assessment

Description	NT Code	Budget Year 2017/18								Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy	
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr				Total
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	(317)	112	98	88	73	64	60	619	797	904		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	357	176	107	57	61	41	50	390	1 241	600		
Receivables from Non-exchange Transactions - Property Rates	1400	-	-	-	-	-	-	-	-	-	-		
Receivables from Exchange Transactions - Waste Water Management	1500	(427)	86	42	37	32	34	38	269	111	410		
Receivables from Exchange Transactions - Waste Management	1600	(195)	93	73	59	52	52	47	415	596	625		
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	-	-	-		
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-		
Other	1900	22	6	2	2	2	2	3	16	54	24		
Total By Income Source	2000	(559)	473	322	243	220	193	197	1 710	2 799	2 563		
2016/17 - totals only													
Debtors Age Analysis By Customer Group													
Organs of State	2200	95	86	61	32	44	18	22	76	435	193		
Commercial	2300	233	66	28	10	9	7	13	25	390	64		
Households	2400	(909)	315	231	199	165	167	160	1 592	1 919	2 283		
Other	2500	22	6	2	2	2	2	3	16	54	24		
Total By Customer Group	2600	(559)	473	322	243	220	193	197	1 710	2 799	2 563		

The preliminary age analysis reflects the debtors without taking the provision for bad debts into account, and included VAT.

3.2.1 Outstanding Debtors

This report serves to inform Council on the status of outstanding debtors for 31 December 2017.

Debtors Age Analyses

The total amount of debtors outstanding as at 31 December 2017 is **R 2 799 036.96**.

- It should be noted that outstanding debt for longer than 90 days is: **R 2 562 923.46** which is **91%** of the total debt.
- Current debt, payable 31 December 2017, is **a credit amount due to the equitable share that was paid to the indigents for the next 3 months.**

3.2.2 Monthly Debits Raised

This report serves to inform Councillors on the debits raised on consumer accounts for the period 01 July 2017 to 31 December 2017.

1. Assessment Rates is on target, **100%** has been levied.
2. Electricity is on target, **100%** has been levied.
3. Refuse is on target, **100%** has been levied.
4. Sewerage is on target, **100%** has been levied.
5. Water is on target, **100%** has been levied.

3.2.3 Credit Control

This report serves to inform Council on the processes of Credit Control for the month of December 2017.

No credit control was done for the first six months.

3.2.4 Indigent Consumers

This report serves to inform Council on the status of Indigent consumers at the end of December 2017.

- The total applications approved for all services by the end of December 2017 were 1292.
- **1 292** Consumers receive Free Basic Electricity only.
- Number receives free 6 kl water: **1 266**
- Total number receives free sewerage: **1 266**
- Total number receives free basic refuse removal: **1 292**

Subsidies were allocated for the following services in December 2017:

- Refuse, Sewerage, electricity and water

3.2.5 Debt Collection

This report serves to inform Council on the progress made by the attorneys on debt collection, for December 2017.

Attorneys

1. Monies are received from the Attorney on a monthly basis.

Arrears Councillors

A list of the accounts is available for scrutiny in the office of the Chief Financial Officer. The following information was extracted from the list for December 2017:

- The total outstanding debt of Councillors on 31 December 2017 was **R 121 075.94**
- Number of Councilors who has agreements to pay in place: Four

Arrears Employees

A list of the accounts is available for scrutiny in the office of the Director Financial Services. The following information was extracted from the list:

- The outstanding debt of employees as on 31 December 2017 was **R 177 078.79**
- An amount of **R 68 619.69** was deducted from the December 2017 salaries for **45** officials.

SECTION 4 – CREDITORS ANALYSIS

4.1 Supporting Table SC4

NC074 Kareeberg - Supporting Table SC4 Monthly Budget Statement - aged creditors - Mid-Year Assessment

Description	NT Code	Budget Year 2017/18									Total	Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year			
R thousands												
Creditors Age Analysis By Customer Type												
Bulk Electricity	0100										-	
Bulk Water	0200										-	
PAYE deductions	0300										-	
VAT (output less input)	0400										-	
Pensions / Retirement deductions	0500										-	
Loan repayments	0600										-	
Trade Creditors	0700										-	
Auditor General	0800										-	
Other	0900	106	-	-	-	-	-	-	236		342	
Total By Customer Type	1000	106	-	-	-	-	-	-	236		342	-

SECTION 5 – INVESTMENT PORTFOLIO ANALYSIS

5.1 Supporting Table SC5

NC074 Kareeberg - Supporting Table SC5 Monthly Budget Statement - investment portfolio - Mid-Year Assessment

Investments by maturity Name of institution & investment ID	Ref	Period of Investment Yrs/Months	Type of Investment	Expiry date of investment	Accrued interest for the month	Yield for the month 1 (%)	Market value at beginning of the month	Change in market value	Market value at end of the month
Municipality									
Capital Replacement Reserve		32 days	fixed deposit				11 348	-	11 348
Housing Fund		1 day	call deposit				44	0	44
Job creation - De Bult		32 days	notice deposit				44	0	45
Land development		1 day	call deposit				70	0	70
Land development		32 days	notice deposit						
Land development		1 day	call deposit						
Civil Defence		32 days	notice deposit				21	-	21
EPWP Vosburg dust									
CMIP Kwaggakolk(vat)		1 day	call deposit				1	0	1
MSIG		1 day	call deposit						
MIG Sanitation interest/vat		1 day	call deposit				847	-	847
Electricity -Schiefontein		1 day	call deposit				40	0	40
Water Services Plan		1 day	call deposit				4	0	4
CMIP-Saaipoort project 301		1 day	call deposit				4	4	4
Library Development Projects		1 day	call deposit				78	-	78
EPWP - Paving/ Cleaning		1 day	call deposit				27	0	27
Lotto Carnarvon		1 day	call deposit				2	0	2
Lotto Vosburg		1 day	call deposit				37	0	37
Finance Management Grant		1 day	call deposit				891	-	891
Transfer Fees Sub-Economic Housing		32 days	notice deposit				155	1	155
VB Cleaning Project		1 day	call deposit				29	0	29
VAT - retention		1 day	call deposit				14	0	14
MIG Additional		1 day	call deposit				3 000	-	3 000
MIG		1 day	call deposit				4 337	(1 481)	2 857
Youth development		1 day	call deposit				94	-	94
Leave, PMS and Long Service Funds		1 day	call deposit				2 143	(264)	1 879
Provision for Employee benefits		1 day	call deposit				2 000	-	2 000
Retension		1 day	call deposit				421	(79)	342
Reserves		1 day	call deposit						
General Account		1 day	call deposit				9 957	(3 900)	6 057
RBIG DWAF							27 946	933	28 879
Municipality sub-total							63 554	(4 784)	58 765
Entities									
Entities sub-total							-	-	-
TOTAL INVESTMENTS AND INTEREST	2						63 554	(4 784)	58 765

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5.2 Summary of Investment Portfolio as at 31 December 2017.

	SALDO 2017-07-01	BTW	BYDRAES GEDURENDE DIE JAAR	RENTE OP BELEGGINGS	ANDER INKOMSTE	BEDRYFS- UITGAWE GEDURENDE DIE JAAR	KAPITAAL- UITGAWE GEDURENDE DIE JAAR	SALDO 31-12-2017	
KAPITAAL VERVANGINGSFONDS									
Fonds	345 003,51		-					345 003,51	
Fonds-rehabilitasie stortingsterreine	11 002 808,00					0,00		11 002 808,00	
	11 347 811,51		-	-	-	0,00	-	11 347 811,51	(2)
BEHUISINGSFONDS									
Behuisingsfonds	43 061,29			1 102,50				44 163,79	(2)
ONSPANDEERDE TOEKENNINGS									
Werksepping De Bult	43 567,53			1 116,00				44 683,53	
Grondontwikkeling	68 400,40			1 751,35				70 151,75	
Burgerlike Beskerming	20 665,30			201,12				20 866,42	
CMIP Kwaggakolk(BTW)	685,75			17,26				703,01	
Sanitasie BTW/Rente	847 206,84							847 206,84	
Elektrisiteit Schietfontein	39 248,75			1 005,06				40 253,81	
Waterdienste plan	3 667,04			93,97				3 761,01	
CMIP - Saaipoort projek 301	4 026,47			102,67				4 129,14	
Biblioteekdiens projekte	-			-	656 500,00	578 815,74		77 684,26	
EPWP - Plaveisel/ Skoopmaak	26 531,77			679,33				27 211,10	
Lotto Carnarvon	2 036,37			51,92				2 088,29	
Lotto Vosburg	35 936,57			920,52				36 857,09	
Mun. Fin. Bestuursprogram	-	121 873,50			1 900 000,00	1 008 626,04		891 373,96	
Oordragkoste Sub-Ekon	151 511,66			3 885,76				155 397,42	
Skoopmaakprojek Vosburg	28 688,58			734,80				29 423,38	
BTW -retensie gelde	13 312,31			340,62				13 652,93	
MIG Addisioneel	3 000 000,00							3 000 000,00	
MIG	-	201 813,10			4 500 000,00	201 813,10	1 441 522,16	2 856 664,74	
Jeugontwikkeling	93 632,07							93 632,07	
Uitebreide program (PWPG)	-	34,30			250 000,00	242 666,10		7 333,90	
Elektrifisering	-	15 151,78			1 000 000,00	15 151,78	108 226,90	876 621,32	
DWA Refurbishment	-	25 326,71			2 000 000,00	25 326,71	180 905,02	1 793 768,27	
RBIG DWAF	11 641 879,91	54 086,33			15 000 000,00	54 086,33	386 330,94	26 201 462,64	
	16 020 997,32	418 285,72	-	10 900,38	25 306 500,00	2 126 485,80	2 116 985,02	37 094 926,88	(8)
ALGEMEEN-VOORSIENING: VERLOF, PMS, LANGDIENS, BONUSSE									
	2 192 242,71					312 853,41		1 879 389,30	
ALGEMEEN-KREDITEURE - RETEN									
	592 865,25				106 436,33	357 126,12		342 175,46	
ALGEMEEN-VOORSIENING - MEDI									
	2 000 000,00							2 000 000,00	
ALGEMEEN-RESERWES									
	352 115,68					352 115,68		-	
ALGEMEEN-BEDRYF									
	5 156 830,76				6 000 000,00	5 100 000,00		6 056 830,76	
	10 294 054,40		-	-	6 106 436,33	6 122 095,21	-	10 278 395,52	
	37 705 924,52		-	12 002,88	31 412 936,33	8 248 581,01	2 116 985,02	58 765 297,70	(19)

SECTION 6 – CASH AND CASH EQUIVALENTS

6.1 Cash and cash equivalents for the month December 2017.

Funds Allocations

The schedule reflecting all council's Investments as at 30 December 2017 is [R 58 765 298](#).

REPORTING ON CASH AND COMMITMENTS : 31 DECEMBER 2017				CURRENT MONTH	PREVIOUS MONTH
INVESTMENTS (CALL ACCOUNT)				58 765 298	64 553 539
CURRENT ACCOUNT				2 022 425	649 570
				60 787 722	65 203 109
COMMITMENTS				NIL	NIL
TRADE CREDITORS (30 DAYS AND OLDER)				NIL	NIL
BULK ELECTRICITY (30 DAYS AND OLDER)				NIL	NIL
SURPLUS/(DEFICIT)				60 787 722	65 203 109

SECTION 7 – BANK RECONCILIATION

7.1 Bank Reconciliation and Payments made in December 2017.

Attached in annexure is the computerised bank reconciliation for December 2017.

BANK RECONCILIATION 2017/2018				DECEMBER 2017
BANK STATEMENT OPENING BALANCE				649 570
OUTSTANDING CHEQUES				897 584
EXPENDITURE				7 845 028
INCOME				8 356 337
DEPOSITS STILL TO BE RECEIPTED				110 548
PAYMENTS TO BE DEPOSITED				146 585
CLOSING BALANCE BANK STATEMENT				2 022 425
LEDGER				
OPENING BALANCE CURRENT ACCOUNT				649 570
OPENING BALANCE CALL INVESTMENT DE				64 553 539
TOTAL INCOME				8 613 470
TOTAL EXPENDITURE				13 028 857
				60 787 722

SECTION 8 – ALLOCATION AND GRANT RECEIPTS AND EXPENDITURE

8.1 Supporting Table SC6 – Grant receipts

The municipality's position with regards to grant allocations received and the actual expenditure on the grant allocations received are set out. The municipality started at the beginning of the financial year with unspent conditional grants to the value of **R 32 932 m**.

NC074 Kareeberg - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - Mid-Year Assessment

Description	Ref	Budget Year 2017/18								
		2016/17 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		20 528	22 297	22 297	184	9 615	11 260	(1 701)	-15,1%	22 297
Local Government Equitable Share		18 919	20 397	20 397		8 498	10 199	(1 701)	-16,7%	20 397
Finance Management		1 609	1 900	1 900	–	1 009	953			1 900
Integrated National Electrification Programme					1	15	15			
	3									
MIG, RBIG, DWAF					183	93	93			
Provincial Government:		2 661	2 422	2 422	–	822	945	(116)	-12,3%	2 422
Library Development Projects		1 667	1 422	1 422	–	579	695	(116)	-16,7%	1 422
Expanded Public Works Programme		994	1 000	1 000		243	250			1 000
	4									
Other transfers and grants [insert description]										
District Municipality:		–	–	–	–	–	–	–	–	–
[insert description]										
Other grant providers:		–	–	–	–	–	–	–	–	–
Sanitation interest										
Total Operating Transfers and Grants	5	23 189	24 719	24 719	184	10 437	12 204	(1 816)	-14,9%	24 719
Capital Transfers and Grants										
National Government:		9 743	43 095	43 095	1 358	2 142	21 547	(2 606)	-12,1%	43 095
Municipal Infrastructure Grant (MIG)		6 798	8 095	8 095	1 299	1 442	4 048	(2 606)	-64,4%	8 095
Regional Bulk Infrastructure		2 946	34 000	34 000	52	592	17 000			34 000
Integrated National Electrification Programme Grant			1 000	1 000	7	108	500			1 000
Other capital transfers [insert description]										
Provincial Government:		–	–	–	–	–	–	–	–	–
District Municipality:		–	–	–	–	–	–	–	–	–
[insert description]										
Other grant providers:		–	–	–	–	–	–	–	–	–
[insert description]										
Total Capital Transfers and Grants	5	9 743	43 095	43 095	1 358	2 142	21 547	(2 606)	-12,1%	43 095
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	32 932	67 814	67 814	1 541	12 579	33 752	(4 422)	-13,1%	67 814

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8.2 Supporting Table SC7 (1) – Grant expenditure

NC074 Kareeberg - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - Mid-Year Assessment

Description	Ref	2016/17	Budget Year 2017/18							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		20 528	22 297	22 297	184	9 615	11 260	(1 645)	-14,6%	-
Local Government Equitable Share		18 919	20 397	20 397		8 498	10 199	(1 701)	-16,7%	
Finance Management		1 609	1 900	1 900		1 009	953	56	5,8%	
Integrated National Electrification Programme					1	15	15	-		
								-		
								-		
MIG, RBIG, DWAF					183	93	93	-		
Provincial Government:		2 661	2 422	2 422	-	822	945	(116)	-12,3%	-
Library Development Projects		1 667	1 422	1 422		579	695	(116)	-16,7%	
Expanded Public Works Programme		994	1 000	1 000		243	250	-		
								-		
								-		
Other transfers and grants [insert description]								-		
District Municipality:		-	-	-	-	-	-	-		-
								-		
[insert description]								-		
Other grant providers:		-	-	-	-	-	-	-		-
								-		
Sanitation interest								-		
Total operating expenditure of Transfers and Grants:		23 189	24 719	24 719	184	10 437	12 204	(1 761)	-14,4%	-
Capital expenditure of Transfers and Grants										
National Government:		9 743	43 095	43 095	1 358	2 142	21 547	(19 405)	-90,1%	-
Municipal Infrastructure Grant (MIG)		6 798	8 095	8 095	1 299	1 442	4 048	(2 606)	-64,4%	
Regional Bulk Infrastructure		2 946	34 000	34 000	52	592	17 000	(16 408)	-96,5%	
Integrated National Electrification Programme Grant			1 000	1 000	7	108	500	(392)	-78,4%	
								-		
								-		
Provincial Government:		-	-	-	-	-	-	-		-
								-		
District Municipality:		-	-	-	-	-	-	-		-
								-		
Other grant providers:		-	-	-	-	-	-	-		-
								-		
Total capital expenditure of Transfers and Grants		9 743	43 095	43 095	1 358	2 142	21 547	(19 405)	-90,1%	-
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		32 932	67 814	67 814	1 541	12 579	33 752	(21 166)	-62,7%	-

8.3 Attached summary of the Grants and Subsidies as at 31 December 2017, divided into National and Provincial government

				OPENING BALANCE	GRANTS RECEIVED	TRANSFERRED TO REVENUE (OPERATING)	TRANSFERRED TO REVENUE (CAPITAL)	OTHER MOVEMENT	CLOSING BALANCE
				R	R	R	R	R	R
NATIONAL GOVERNMENT									
Equitable share				-	8 498 000	-8 498 000			-
Municipal Infrastructure Grant (MIG)				3 000 000	4 500 000	-201 813	R -1 441 522		5 856 665
Financial Management Grant (FMG)				-	1 900 000	-1 008 626			891 374
Expanded Public Works Program (EPWP)				-	250 000	-242 666			7 334
Integrated National Electricity Programme (INEP)				-	1 000 000	-15 152	R -108 227		876 621
Water Services Infrastructure Grant (WSIG)				-	2 000 000	-25 327	R -180 905		1 793 768
Regional Bulk Infrastructure Grant (RBIG)				11 641 880	15 000 000	-54 086	R -386 331		26 201 463
Total				14 641 880	33 148 000	-10 045 670	-2 116 985	-	35 627 225
PROVINCIAL GOVERNMENT									
Library development Fund				-	656 500	-578 816			77 684
Total				-	656 500	-578 816	-	-	77 684
ALL SPHERES GOVERNMENT									
				14 641 880	33 804 500	-10 624 486	-2 116 985	-	35 704 909

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SECTION 9 – EXPENDITURE ON COUNCILLOR ALLOWANCES AND EMPLOYEE BENEFITS

9.1 Supporting Table SC8

NC074 Kareeberg - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - Mid-Year Assessment

Summary of Employee and Councillor remuneration	Ref	Budget Year 2017/18								
		2016/17 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands		A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		1 313	1 426	1 426	170	1 034	1 022	11	1%	1 426
Pension and UIF Contributions								-		
Medical Aid Contributions								-		
Motor Vehicle Allowance		471	475	475				-		475
Cellphone Allowance		136	161	161	14	62	70	(8)	-11%	161
Housing Allowances								-		
Other benefits and allowances								-		
Sub Total - Councillors		1 919	2 062	2 062	184	1 096	1 092	3	0%	2 062
% increase	4		7,4%	7,4%						7,4%
Senior Managers of the Municipality										
Basic Salaries and Wages	3	2 433	3 206	3 206	323	1 765	1 612	153	9%	3 206
Pension and UIF Contributions		362	364	364	17	81	118	(37)	-31%	364
Medical Aid Contributions		118	120	120				-		120
Overtime		-						-		
Performance Bonus		146	147	147				-		147
Motor Vehicle Allowance		440	441	441				-		441
Cellphone Allowance		-						-		
Housing Allowances		-						-		
Other benefits and allowances		0	-	-				-		-
Payments in lieu of leave		-						-		
Long service awards		-						-		
Post-retirement benefit obligations	2	-						-		
Sub Total - Senior Managers of Municipality		3 499	4 278	4 278	339	1 846	1 730	116	7%	4 278
% increase	4		22,3%	22,3%						22,3%
Other Municipal Staff										
Basic Salaries and Wages		10 073	11 123	11 123	1 044	4 793	4 498	294	7%	11 123
Pension and UIF Contributions		1 248	1 348	1 348	87	837	649	188	29%	1 348
Medical Aid Contributions		323	350	350				-		350
Overtime		496	431	431				-		431
Performance Bonus		-						-		
Motor Vehicle Allowance		73	75	75				-		75
Cellphone Allowance		-						-		
Housing Allowances		11	13	13				-		13
Other benefits and allowances		93	101	101				-		101
Payments in lieu of leave		-						-		
Long service awards		32	37	37				-		37
Post-retirement benefit obligations	2	406	483	483				-		483
Sub Total - Other Municipal Staff		12 754	13 961	13 961	1 130	5 629	5 147	482	9%	13 961
% increase	4		9,5%	9,5%						9,5%
Total Parent Municipality		18 172	20 301	20 301	1 654	8 571	7 970	601	8%	20 301

9.2 Breakdown of Overtime and cost for temporary employment

Overtime payments:

The **actual total budget** for overtime for the financial year amounts to **R 4 856**.

Overtime payments are managed closely.

Overtime from 1 July 2017 till 31 December 2017			
Estimates for the year	Estimate for 6 months	Actual to Date	Deviation
300	150	486	336

Summary of number of Employees and Councillors paid during quarter.

Description	OCT 2017	NOV 2017	DEC 2017
EPWP (Temporary)	34	34	34
Permanent	69	69	70
Councillors	7	7	7
Total	110	110	111

SECTION 10 – MATERIAL VARIANCES TO THE SERVICE DELIVERY AND BUDGET IMPLAMENTATION PLAN

10.1 Supporting Table SCI

NC074 Kareeberg - Supporting Table SC1 Material variance explanations - Mid-Year Assessment

Ref	Description R thousands	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
1	<u>Revenue By Source</u>			
2	<u>Expenditure By Type</u>			
3	<u>Capital Expenditure</u>			
4	<u>Financial Position</u>			
5	<u>Cash Flow</u>			
6	<u>Measureable performance</u>			
7	<u>Municipal Entities</u>			

SECTION II – CAPITAL PERFORMANCE PROGRAMME

II.1 Supporting Table SC12

Supporting table SC12 reconcile with table C5.

NC074 Kareeberg - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - Mid-Year Assessment

Month	2016/17	Budget Year 2017/18							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands									
Monthly expenditure performance trend									
July		3 591	3 591	50	50	3 591	3 542	98,6%	0%
August		3 591	3 591	123	172	7 183	7 010	97,6%	0%
September		3 591	3 591	337	509	10 774	10 265	95,3%	1%
October		3 591	3 591	170	679	14 365	13 686	95,3%	2%
November		3 591	3 591	81	759	17 956	17 197	95,8%	2%
December		3 591	3 591	1 358	2 117	21 548	19 431	90,2%	5%
January		3 591	3 591			25 139	-		
February		3 591	3 591			28 730	-		
March		3 591	3 591			32 321	-		
April		3 591	3 591			35 913	-		
May		3 591	3 591			39 504	-		
June		3 591	3 591			43 095	-		
Total Capital expenditure	-	43 095	43 095	2 117					

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11.2 Capital Expenditure Report for the period ended 31 December 2017

NC074 Kareeberg - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding) - Mid-Year Assessment

Vote Description	Ref	2016/17	Budget Year 2017/18							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - Executive and Council		-	-	-	-	-	-	-	-	-
Vote 2 - Budget and Treasury		-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		-	-	-	-	-	-	-	-	-
Vote 4 - Planning and Development		-	-	-	-	-	-	-	-	-
Vote 5 - Health		-	-	-	-	-	-	-	-	-
Vote 6 - Community and Social Services		-	-	-	-	-	-	-	-	-
Vote 7 - Housing		-	-	-	-	-	-	-	-	-
Vote 8 - Public Safety		-	-	-	-	-	-	-	-	-
Vote 9 - Sport and Recreation		-	-	-	-	-	-	-	-	-
Vote 10 - Environmental Protection		-	-	-	-	-	-	-	-	-
Vote 11 - Solid Waste Management		-	-	-	-	-	-	-	-	-
Vote 12 - Waste Water Management		-	-	-	-	-	-	-	-	-
Vote 13 - Road Transport		-	-	-	-	-	-	-	-	-
Vote 14 - Water		2 946	-	-	-	-	-	-	-	-
Vote 15 - Electricity		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	2 946	-	-	-	-	-	-	-	-
Single Year expenditure appropriation	2									
Vote 1 - Executive and Council		-	8 095	-	1 299	1 442	4 048	(2 606)	-64%	8 095
Vote 2 - Budget and Treasury		681	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		-	-	-	-	-	-	-	-	-
Vote 4 - Planning and Development		-	-	-	-	-	-	-	-	-
Vote 5 - Health		-	-	-	-	-	-	-	-	-
Vote 6 - Community and Social Services		254	-	-	-	-	-	-	-	-
Vote 7 - Housing		-	-	-	-	-	-	-	-	-
Vote 8 - Public Safety		-	-	-	-	-	-	-	-	-
Vote 9 - Sport and Recreation		1 043	-	-	-	-	-	-	-	-
Vote 10 - Environmental Protection		-	-	-	-	-	-	-	-	-
Vote 11 - Solid Waste Management		-	-	-	-	-	-	-	-	-
Vote 12 - Waste Water Management		2 132	-	-	-	-	-	-	-	-
Vote 13 - Road Transport		-	-	-	-	-	-	-	-	-
Vote 14 - Water		-	34 000	34 000	52	592	17 000	(16 408)	-97%	34 000
Vote 15 - Electricity		886	1 000	1 000	7	108	500	(392)	-78%	1 000
Total Capital single-year expenditure	4	4 996	43 095	35 000	1 358	2 142	21 547	(19 405)	-90%	43 095
Total Capital Expenditure		7 942	43 095	35 000	1 358	2 142	21 547	(19 405)	-90%	43 095
Capital Expenditure - Standard Classification										
Governance and administration		681	8 095	8 095	1 299	1 442	4 048	(2 606)	-64%	8 095
Executive and council			8 095	8 095	1 299	1 442	4 048	(2 606)	-64%	8 095
Budget and treasury office		681	-	-	-	-	-	-	-	-
Corporate services		-	-	-	-	-	-	-	-	-
Community and public safety		1 297	-	-	-	-	-	-	-	-
Community and social services		254	-	-	-	-	-	-	-	-
Sport and recreation		1 043	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		3 704	-	-	-	-	-	-	-	-
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		3 704	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		5 964	35 000	35 000	59	700	17 500	(16 800)	-96%	35 000
Electricity		886	1 000	1 000	7	108	500	(392)	-78%	1 000
Water		2 946	34 000	34 000	52	592	17 000	(16 408)	-97%	34 000
Waste water management		2 132	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
Other										
Total Capital Expenditure - Standard Classification	3	11 646	43 095	43 095	1 358	2 142	21 547	(19 405)	-90%	43 095
Funded by:										
National Government		10 914	43 095	43 095	1 358	2 142	21 547	(19 405)	-90%	26 095
Provincial Government		-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		732	-	-	-	-	-	-	-	-
Transfers recognised - capital		11 646	43 095	43 095	1 358	2 142	21 547	(19 405)	-90%	26 095
Public contributions & donations	5									
Borrowing	6									
Internally generated funds										
Total Capital Funding		11 646	43 095	43 095	1 358	2 142	21 547	(19 405)	-90%	26 095

SECTION 12 – OTHER SUPPORTING DOCUMENTATION - ANNEXURES

12.1 The list of deviations from, and ratification of minor breaches of the procurement process for the period June 2016 as required in terms of subparagraph 36(1)(a) and (b) of the Supply Chain Management Policy.

SUPPLY CHAIN			
The tender committee had approved a total of 155 quotations for the amount of R2 806 42			
A total of two tenders were awarded for the amount of R1 034 850			
Deviations			
		Cases	R
Urgent		7	206 672
Availability		18	168 928
Service provider		20	342 664
Only quotation		4	36 036
Two quotations		3	39 699
Tender expired - not yet advertised		1	535 376
Donation		1	15 554
Not cheapest awarded		3	33 564
			1 378 493

12.2 No Irregular and/or unauthorized Expenditure for the period June 2016 as required in terms of subparagraph 36(1)(a) and (b) of the Supply Chain Management Policy.

UNAUTHORISED, IRREGULAR, FRUITLESS AND WASTEFUL EXPENDITURE - MFMA 68, MAY 2013 - 2017/18															
No	Date of Discovery	Date Reported to Accounting Officer	Transaction details				Person Liable (Official or Political Office Bearer)	Type of Prohibited Expenditure	Status						
			Date of Payment	Payment Number	Amount	Description of Incident			UI	DP	CC	TR	P	WO	General Comments
1			23/08/2017	144270	R 116 404,14	EMS		Irregular							
2			29/09/2017	145373	R 121 837,23	EMS		Irregular							
3			17/10/2017	145914	R 39 126,05	EMS		Irregular							
4			12/12/2017	147549	R 46 865,40	EMS		Irregular							
5			12/12/2017	147550	R 24 443,34	EMS		Irregular							


12.3 No tender awards were made at Supply Chain for the month of December 2017.

12.4 Approved Budget Virements: 2nd Quarter October 2017 – December 2017

None

12.5 Summary of all Withdrawals during the 2nd QUARTER of 2017/18.

MFMA Section 11 (4a)

BANK ACCOUNT WITHDRAWALS NOT IN TERMS OF AN APPROVED BUDGET					
 national treasury <small>Department National Treasury REPUBLIC OF SOUTH AFRICA</small>		Municipal Finance Management Act, section 11(4)			D
<i>Consolidated Quarterly Report for period 01/10/2017 to 31/12/2017</i>					
Date	Payee	Amount	Description and Purpose	Authorised by (name)	
		Nil	Section 11(1)(b) to defray expenditure authorized in terms of section 26(4)		
		Nil	Section 11(1)(c) to defray unforeseeable and unavoidable expenditure authorized in terms of section 29(1)		
		Nil	Section 11(1)(d) in the case of a bank account opened in terms of section 12, to make payments from the account in accordance with subsection (4) of that section		
31-12-2017	Department Transport, Safety and Liaison	R 421 627	Section 11(1)(e)(i) money collected by the municipality on behalf of an organ of state. Money collected on behalf of Transport, Safety and Liaison	T de Kock (Acting Chief Financial Officer)	
		R 40 200	Section 11(1)(e)(ii) any insurance or other payments received by the municipality for that organ of state		
		R 55 504	Section 11(f) to refund money incorrectly paid into a bank account.		
31-12-2017		R 8 325	Section 11(g) to refund guarantees, sureties and security deposits. Consumer deposits		
31-12-2017		R 8 688 926	Section 11(h) for cash management and investment purposes in accordance with section 13. (Aanhangsel G)		
		Nil	Section 11(1)(i) to defray increased expenditure in terms of section 31		
		Nil	Section (11)(1)(j) for such purposes as may be prescribed		

PART 3 – SERVICE DELIVERY PERFORMANCE

I.1 Legislative overview

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

Once the Mayor has considered the report, it must be submitted to Council by 31 January in terms of Section 54 of the MFMA.

The Mayor approved the Top Layer SDBIP for 2017/18 in terms of Section 53(1)(c)(ii) of the MFMA, MFMA Circular No. 13 and the Budgeting and Reporting Regulation which include the municipality's key performance indicators for 2017/18.

I.2 Performance Overview

Performance Framework

Regulation 7(1) of the Local Government: Municipal Planning and Performance Management Regulations, 2001 states that "A Municipality's Performance Management System entails a framework that describes and represents how the municipality's cycle and processes of performance planning, monitoring, measurement, review, reporting and improvement will be conducted, organized and managed, including determining the roles of the different role players." This framework, inter alia, reflects the linkage between the IDP, Budget, SDBIP and individual and service provider performance.

Monitoring Performance

The municipality utilizes an electronic web based system on which KPI owners update actual performance on a monthly basis. KPI owners report on the results of the KPI by documenting the following information on the performance system:

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

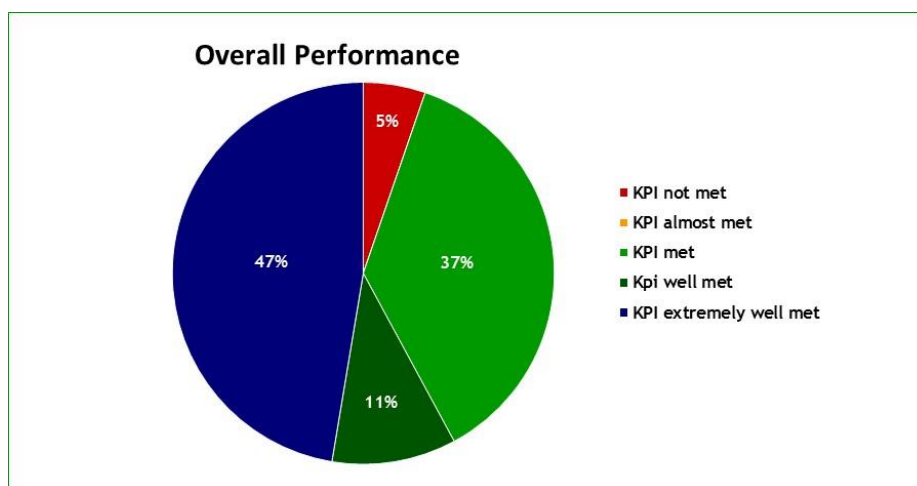
1.3 Link to the IDP and the budget

The municipality identified the following strategic objectives based on the inputs from the community in the 5 year Integrated Development Plan (IDP):

- ≈ Compliance with the principles of good governance
- ≈ Deliver basic services with available resources
- ≈ Create integrated human settlements
- ≈ Enhance community participation
- ≈ Promote economic development, tourism and growth opportunities
- ≈ Sound administrative and financial services to achieve and maintain sustainability and viability

2. MID-YEAR PERFORMANCE AGAINST THE PERFORMANCE INDICATORS APPLICABLE SET IN THE APPROVED TOP LAYER SDBIP FOR 2017/18

2.1 Overall actual performance of indicators applicable for the mid-year ending 31 December 2017



Category	Colour	Explanation
KPI's Not Met	R	0% >= Actual/Target < 75%
KPI's Almost Met	O	75% >= Actual/Target < 100%
KPI's Met	G	Actual/Target = 100%
KPI's Well Met	G2	100% > Actual/Target < 150%
KPI's Extremely Well Met	B	Actual/Target >= 150%

2.2 Actual performance per strategic objective of indicators for the mid-year ending 31 December 2017

Detailed below is the unaudited actual performance on Top Layer SDBIP KPI's that were due for the first half of the financial year ending 31 December 2017 which measures the municipality's overall performance per strategic objective. The tables, furthermore, includes the performance comments and corrective measures indicated for targets not achieved.

The results indicate that the municipality met **94.7% (18 of 19)** of the applicable 19 KPI's for the period as at 31 December 2017. The remainder of the KPI's (25) on the Top Layer SDBIP out of the total number of 44 KPI's do not have targets for this period and will be reported on in future quarters when they are due. Details of the performance against the targets set as at 31 December 2017 are indicated in the tables below.

Compliance with the principles of good governance

Ref	KPI	Unit of Measurement	Wards	Overall performance for the mid-year ending 31 December 2017				
				Q1	Q2	Target	Actual	R
TL6	Submit the Draft Annual Report to Council by 31 January 2018	Draft Annual Report submitted to Council by 31 January 2018	All	0	0	0	0	N/A
TL7	Submit the Draft IDP to Council by 31 March 2018	Draft IDP submitted to Council by 31 March 2018	All	0	0	0	0	N/A
TL10	Compile and submit the Risk Based Audit Plan (RBAP) for 2018/19 to the Audit committee by 30 June 2018	Risk Based Audit Plan (RBAP) for 2018/19 submitted to the Audit committee by 30 June 2018	All	0	0	0	0	N/A

Deliver basic services with available resources

Ref	KPI	Unit of Measurement	Wards	Overall performance for the mid-year ending 31 December 2017				
				Q1	Q2	Target	Actual	R
TL4	Spend 90% of the library grant by 30 June 2018 ((Actual expenditure divided by the approved budget)x100)	% of the library grant spent by 30 June 2018 ((Actual expenditure divided by the approved budget)x100)	All	0%	0%	0%	0%	N/A
TL12	Limit % electricity unaccounted for to 20% by 30 June 2018 [(Number of Electricity Units Purchased - Number of Electricity Units Sold) / Number	% Electricity unaccounted for (Number of Electricity Units Purchased - Number of Electricity Units	All	0%	20%	20%	14.69%	B

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Ref	KPI	Unit of Measurement	Wards	Overall performance for the mid-year ending 31 December 2017				
				Q1	Q2	Target	Actual	R
	of Electricity Units Purchased) x 100]	Sold) / Number of Electricity Units Purchased) x 100						
TL13	Limit % water unaccounted for to 25% by 30 June 2018 [(Number of Kilolitres Water Purchased or Purified - Number of Kilolitres Water Sold) / (Number of Kilolitres Water Purchased or Purified) x 100]	% Water unaccounted for (Number of Kilolitres Water Purchased or Purified - Number of Kilolitres Water Sold) / (Number of Kilolitres Water Purchased or Purified) x 100	All	0%	25%	25%	23%	B
TL14	60% of the electricity maintenance budget spent by 30 June 2018 {(Actual expenditure on maintenance divided by the total approved maintenance budget)x100}	% of the electricity maintenance budget spent by 30 June 2018 {(Actual expenditure on maintenance divided by the total approved maintenance budget)x100}	All	0%	10%	10%	117.24%	B
TL15	60% of the roads and stormwater maintenance budget spent by 30 June 2018 {(Actual expenditure on maintenance divided by the total approved maintenance budget)x100}	% of the roads and stormwater maintenance budget spent by 30 June 2018 {(Actual expenditure on maintenance divided by the total approved maintenance budget)x100}	All	0%	10%	10%	84.50%	B
TL16	60% of the sewerage maintenance budget spent by 30 June 2018 {(Actual expenditure on maintenance divided by the total approved maintenance budget)x100}	% of the sewerage maintenance budget spent by 30 June 2018 {(Actual expenditure on maintenance divided by the total approved maintenance budget)x100}	All	0%	10%	10%	21.17%	B
TL17	60% of the water maintenance budget spent by 30 June 2018 {(Actual expenditure on maintenance divided by the total approved maintenance budget)x100}	% of the water maintenance budget spent by 30 June 2018 {(Actual expenditure on maintenance divided by the total approved maintenance budget)x100}	All	0%	10%	10%	41.68%	B

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Ref	KPI	Unit of Measurement	Wards	Overall performance for the mid-year ending 31 December 2017				
				Q1	Q2	Target	Actual	R
TL18	60% of the sport and recreation maintenance budget spent by 30 June 2018 {(Actual expenditure on maintenance divided by the total approved maintenance budget)x100}	% of the sport and recreation maintenance budget spent by 30 June 2018 {(Actual expenditure on maintenance divided by the total approved maintenance budget)x100}	All	0%	10%	10%	331.45%	B
TL19	90% of water samples taken comply with SANS241 micro biological indicators {(Number of water samples that comply with SANS241 indicators/Number of water samples tested)x100}	% of water samples compliant	All	90%	90%	90%	99%	G2
TL20	90% spent of the total amount budgeted to install bulk water supply from Saaipoort to Vanwyksvlei by 30 June 2018 {(Total actual expenditure for the project/Total amount budgeted for the project)x100}	% of budget spent {(Total actual expenditure for the project/Total amount budgeted for the project)x100}	4	0%	0%	0%	0%	N/A
TL21	90% spent of the total amount budgeted to rehabilitate the VIP toilets in Vanwyksvlei and Schietfontein by 30 June 2018 {(Total actual expenditure for the project/Total amount budgeted for the project)x100}	% of budget spent {(Total actual expenditure for the project/Total amount budgeted for the project)x100}	4	0%	0%	0%	0%	N/A
TL22	90% spent of the total amount budgeted to construct ablution facilities in the graveyard in Vanwyksvlei by 30 June 2018 {(Total actual expenditure for the project/Total amount budgeted for the project)x100}	% of budget spent {(Total actual expenditure for the project/Total amount budgeted for the project)x100}	4	0%	0%	0%	0%	N/A
TL23	90% spent of the total amount budgeted to pave streets in	% of budget spent {(Total actual expenditure for the	2	0%	0%	0%	0%	N/A

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Ref	KPI	Unit of Measurement	Wards	Overall performance for the mid-year ending 31 December 2017				
				Q1	Q2	Target	Actual	R
	Bonteheuwel by 30 June 2018 {(Total actual expenditure for the project/Total amount budgeted for the project)x100}	project/Total amount budgeted for the project)x100}						
TL24	90% spent of the total amount budgeted to upgrade the electricity network in Riverside by 30 June 2018 {(Total actual expenditure for the project/Total amount budgeted for the project)x100}	% of budget spent {(Total actual expenditure for the project/Total amount budgeted for the project)x100}	1; 3	0%	0%	0%	0%	N/A
TL25	90% spent of the total amount budgeted to pave streets in Carnarvon town by 30 June 2018 {(Total actual expenditure for the project/Total amount budgeted for the project)x100}	% of budget spent {(Total actual expenditure for the project/Total amount budgeted for the project)x100}	1	0%	0%	0%	0%	N/A
TL27	90% spent of the total amount budgeted to install a sewerage network in Vosburg by 30 June 2018 {(Total actual expenditure for the project/Total amount budgeted for the project)x100}	% of budget spent {(Total actual expenditure for the project/Total amount budgeted for the project)x100}	3	0%	0%	0%	0%	N/A
TL28	90% spent of the total amount budgeted to construct ablution facilities in the graveyard in Vosburg by 30 June 2018 {(Total actual expenditure for the project/Total amount budgeted for the project)x100}	% of budget spent {(Total actual expenditure for the project/Total amount budgeted for the project)x100}	3	0%	0%	0%	0%	N/A
TL29	90% spent of the total amount budgeted to upgrade the reservoir in Vosburg by 30 June 2018 {(Total actual expenditure for the project/Total amount budgeted for the project)x100}	% of budget spent {(Total actual expenditure for the project/Total amount budgeted for the project)x100}	3	0%	0%	0%	0%	N/A
TL30	Number of formal residential properties that receive piped	Number of residential	All	1,950	1,950	1,950	1,950	G

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Ref	KPI	Unit of Measurement	Wards	Overall performance for the mid-year ending 31 December 2017				
				Q1	Q2	Target	Actual	R
	water (credit) that is connected to the municipal water infrastructure network and billed for the service as at 30 June 2018	properties which are billed for water						
TL31	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) and billed for the service as at 30 June 2018	Number of residential properties which are billed for sewerage	All	700	700	700	700	G
TL32	Number of formal residential properties connected to the municipal electrical infrastructure network (credit and prepaid electrical metering)(Excluding Eskom areas) and billed for the service as at 30 June 2018	Number of residential properties which are billed for electricity or have pre paid meters (Excluding Eskom areas) as at 30 June 2018	All	650	650	650	650	G
TL33	Number of formal residential properties for which refuse is removed once per week and billed for the service as at 30 June 2018	Number of residential properties which are billed for refuse removal	All	1,950	1,950	1,950	1,950	G
TL34	Provide free basic water to indigent households as at 30 June 2018	Number of indigent households receiving free basic water	All	962	962	962	1,200	G2
TL35	Provide free basic sanitation to indigent households as at 30 June 2018	Number of indigent households receiving free basic sanitation services	All	1,200	1,200	1,200	1,200	G
TL36	Provide free basic electricity to indigent households as at 30 June 2018	Number of indigent households receiving free basic electricity	All	1,150	1,150	1,150	1,150	G
TL37	Provide free basic refuse removal to	Number of indigent households	All	1,200	1,200	1,200	1,200	G

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Ref	KPI	Unit of Measurement	Wards	Overall performance for the mid-year ending 31 December 2017				
				Q1	Q2	Target	Actual	R
	indigent households as at 30 June 2018	receiving free basic refuse removal services						
TL38	The percentage of the municipal capital budget actually spent on capital projects by 30 June 2018 [(Amount actually spent on capital projects/ Amount budgeted for capital projects)x100]	% of capital budget spent on capital projects by 30 June 2018	All	0%	0%	0%	0%	N/A

Enhance community participation

Ref	KPI	Unit of Measurement	Wards	Overall performance for the mid-year ending 31 December 2017				
				Q1	Q2	Target	Actual	R
TL8	Hold quarterly Ward Committee Meetings	Number of meetings	All	1	1	2	4	B
TL9	Council meets people quarterly	Number of meetings	All	1	1	2	0	R

Promote economic development, tourism and growth opportunities

Ref	KPI	Unit of Measurement	Wards	Overall performance for the mid-year ending 31 December 2017				
				Q1	Q2	Target	Actual	R
TL11	Create temporary jobs opportunities in terms of EPWP by 30 June 2018	Number of job opportunities created by 30 June 2018	All	0	10	10	34	B

Sound administrative and financial services to achieve and maintain sustainability and viability

Ref	KPI	Unit of Measurement	Wards	Overall performance for the mid-year ending 31 December 2017				
				Q1	Q2	Target	Actual	R
TL1	The number of people from employment equity target groups employed in the three highest levels of management in compliance with the equity plan as at 30 June 2018	Number of people employed (to be appointed)	All	0	0	0	0	N/A
TL2	The percentage of the municipality's personnel budget actually spent on	% of the municipality's personnel budget on training by 30	All	0%	0%	0%	0%	N/A

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Ref	KPI	Unit of Measurement	Wards	Overall performance for the mid-year ending 31 December 2017				
				Q1	Q2	Target	Actual	R
	implementing its workplace skills plan by 30 June 2018[(Actual amount spent on training/total operational budget)x100]	June 2018 (Actual amount spent on training/total personnel budget)x100						
TL3	Limit the vacancy rate to less than 10% of budgeted posts by 30 June 2018 ((Number of posts filled/Total number of budgeted posts)x100)	% vacancy rate of budgeted posts by 30 June 2018 (Number of posts filled/Total number of budgeted posts)x100	All	0%	0%	0%	0%	N/A
TL5	Submit the reviewed Organogram to Council by 30 June 2018	Draft organogram submitted to Council by 30 June 2018	All	0	0	0	0	N/A
TL26	90% spent of the total amount budgeted to purchase vehicles by 30 June 2018 {(Total actual expenditure for the project/Total amount budgeted for the project)x100}	% of budget spent {(Total actual expenditure for the project/Total amount budgeted for the project)x100}	All	0%	0%	0%	0%	N/A
TL39	Financial viability measured in terms of the municipality's ability to meet its service debt obligations as at 30 June 2018 ((Short Term Borrowing + Bank Overdraft + Short Term Lease + Long Term Borrowing + Long Term Lease) / Total Operating Revenue - Operating Conditional Grant)	% debt coverage	All	0%	0%	0%	0%	N/A
TL40	Financial viability measured in terms of the outstanding service debtors as at 30 June 2018 ((Total outstanding service debtors/ revenue received for services)x100)	% of outstanding service debtors to revenue received for services	All	0%	0%	0%	0%	N/A
TL41	Financial viability measured in terms of the available cash to cover fixed operating expenditure as at 30 June 2018 ((Cash and	Number of months it takes to cover fixed operating expenditure with available cash	All	0	0	0	0	N/A

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Ref	KPI	Unit of Measurement	Wards	Overall performance for the mid-year ending 31 December 2017				
				Q1	Q2	Target	Actual	R
	Cash Equivalents - Unspent Conditional Grants - Overdraft) + Short Term Investment) / Monthly Fixed Operational Expenditure excluding (Depreciation, Amortisation, and Provision for Bad Debts, Impairment and Loss on Disposal of Assets))							
TL42	Submit the annual financial statements for 2016/17 to AGSA by 31 August 2017	Annual financial statements for 2016/17 submitted to AGSA by 31 August 2017	All	1	0	1	1	G
TL43	Submit the draft main budget for 2018/19 to Council by 31 March 2018	Draft main budget for 2018/19 submitted to Council by 31 March 2018	All	0	0	0	0	N/A
TL44	Achieve a debtor payment percentage of 55% by 30 June 2018 {(Gross Debtors Opening Balance + Billed Revenue - Gross Debtors Closing Balance - Bad Debts Written Off)/Billed Revenue x 100}	% debtor payment achieved	All	0%	0%	0%	0%	N/A

2.3 Adjustment of the Top Layer SDBIP for 2017/18

In terms of section 27(2)(b), when submitting an adjustments budget to the National Treasury and the relevant provincial treasury in terms of section 28(7) of the MFMA read together with section 24(3) of the MFMA, the municipal manager must also submit the amended service delivery and budget implementation plan, within ten working days after the council has approved the amended plan in terms of section 54(1)(c) of the MFMA.

The Top Layer SDBIP will be revised where needed and submitted with the Adjustments Budget to Council by the end of February 2018 with the necessary motivation where key performance indicator targets require amendment as a result of the Adjustments Budget and/or corrections as a result of the audit outcomes of 2016/17.

2.4 Annual Report for 2016/17

The draft Annual Report of the 2016/17 financial year was tabled in Council within the legislative timeframe.

As prescribed in section 72(1)((a)(iii) of the MFMA the Accounting officer must assess the performance of the municipality in the first 6 months taking into account the past year's Annual Report, and progress on resolving the

problems identified in the Annual Report. Council will appointed an Oversight Committee, who will compile an oversight report. This report will include a summary of comments and conclusions on the Annual Report of the municipality for 2016/17.

However, to ensure the credibility of the 2016/17 Annual Report and that the information in the report is accurate, reliable and correct, it has been audited by the Auditor-General and the final draft has also been sent to them for verification. Thus the final report have been scrutinized for accuracy, reliability and correctness not only by the management team but by the Auditor-General as well.

Municipal Manager

Date