



Kareeberg Municipality

**Mid-year Budget
and Performance Report
2018/19
31 December 2018**





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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 2018 to 31 December 2018 amount to **R10,188 million or 26%** of the total budgeted revenue **R38,777 million**.

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 **R24,155 million or 33%** of the total budgeted expenditure **R73,244 million**.

Capital Expenditure

The total capital expenditure for the period 1 July 2018 to 31 December 2018, amounts to **R16,460 million or 23%** of the total capital budget that amounts to **R71,297 million**.

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 **R13,233 million**.



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 | 2017/18 | Budget Year 2018/19 | | | | | | | |
|--|------------------|---------------------|-------------------|--------------------|--------------------|--------------------|---------------------|-----------------|--------------------|
| | 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 | 4,565 | 7,497 | – | 433 | 69 | 3,749 | (3,679) | -98% | 6,927 |
| Service charges | 12,518 | 17,820 | – | 1,807 | 8,474 | 8,910 | (437) | -5% | 16,038 |
| Investment revenue | 3,716 | 1,319 | – | 264 | 1,379 | 660 | 719 | 109% | 1,187 |
| Transfers and subsidies | 26,351 | 26,106 | – | 7,844 | 20,473 | 13,053 | 7,420 | 57% | 23,495 |
| Other own revenue | 1,109 | 21,145 | – | 14 | 267 | 10,573 | (10,306) | -97% | 18,851 |
| Total Revenue (excluding capital transfers and contributions) | 48,259 | 73,888 | – | 10,361 | 30,661 | 36,944 | (6,282) | -17% | 66,500 |
| Employee costs | 19,371 | 21,002 | – | 1,685 | 9,523 | 10,501 | (978) | -9% | 18,902 |
| Remuneration of Councillors | 2,446 | 2,642 | – | 174 | 1,223 | 1,321 | (98) | -7% | 2,378 |
| Depreciation & asset impairment | 3,487 | 6,154 | – | – | – | 3,077 | (3,077) | -100% | 5,539 |
| Finance charges | 2,282 | 1,118 | – | – | – | 559 | (559) | -100% | 1,006 |
| Materials and bulk purchases | 11,555 | 13,040 | – | 833 | 6,018 | 6,520 | (502) | -8% | 11,736 |
| Transfers and subsidies | 1,018 | 10,667 | – | 117 | 471 | 5,333 | (4,862) | -91% | 9,600 |
| Other expenditure | 12,154 | 18,622 | – | 1,793 | 6,920 | 9,311 | (2,391) | -26% | 16,760 |
| Total Expenditure | 52,313 | 73,244 | – | 4,602 | 24,155 | 36,622 | (12,467) | -34% | 65,920 |
| Surplus/(Deficit) | (4,054) | 644 | – | 5,759 | 6,506 | 322 | 6,185 | 1923% | 580 |
| Transfers and subsidies - capital (monetary alloc | 14,386 | 65,422 | – | 1,356 | 16,460 | 32,711 | (16,251) | -50% | 65,422 |
| Contributions & Contributed assets | – | 5,875 | – | – | – | – | – | – | 3,387 |
| Surplus/(Deficit) after capital transfers & contributions | 10,332 | 71,941 | – | 7,114 | 22,966 | 33,033 | (10,066) | -30% | 69,389 |
| Share of surplus/ (deficit) of associate | – | – | – | – | – | – | – | – | – |
| Surplus/ (Deficit) for the year | 10,332 | 71,941 | – | 7,114 | 22,966 | 33,033 | (10,066) | -30% | 69,389 |
| Capital expenditure & funds sources | | | | | | | | | |
| Capital expenditure | 16,123 | 71,297 | – | 1,356 | 16,460 | 35,846 | (19,385) | -54% | 64,183 |
| Capital transfers recognised | 14,386 | 65,422 | – | 1,356 | 16,460 | 32,908 | (16,448) | -50% | 60,796 |
| Public contributions & donations | – | – | – | – | – | – | – | – | – |
| Borrowing | – | – | – | – | – | – | – | – | – |
| Internally generated funds | 1,737 | 5,875 | – | – | – | 2,938 | (2,938) | -100% | 3,387 |
| Total sources of capital funds | 16,123 | 71,297 | – | 1,356 | 16,460 | 35,846 | (19,385) | -54% | 64,183 |
| Financial position | | | | | | | | | |
| Total current assets | 47,204 | 34,165 | – | – | 63,927 | – | – | – | 34,165 |
| Total non current assets | 150,333 | 176,230 | – | – | 167,273 | – | – | – | 176,230 |
| Total current liabilities | 22,629 | 7,222 | – | – | 33,324 | – | – | – | 7,222 |
| Total non current liabilities | 33,743 | 12,587 | – | – | 33,743 | – | – | – | 12,587 |
| Community wealth/Equity | 141,165 | 190,587 | – | – | 164,133 | – | – | – | 190,587 |
| Cash flows | | | | | | | | | |
| Net cash from (used) operating | 21,081 | 66,785 | – | 6,269 | 23,934 | 39,921 | 15,987 | 40% | 66,785 |
| Net cash from (used) investing | (19,013) | (60,806) | – | (1,356) | (16,430) | (30,407) | (13,977) | 46% | (71,289) |
| Net cash from (used) financing | 6 | 10 | – | – | – | – | – | – | 10 |
| Cash/cash equivalents at the month/year end | 40,255 | 5,989 | – | – | 7,504 | 9,514 | 2,010 | 21% | (4,493) |
| 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 | 551 | 868 | 631 | 490 | 2,027 | 2,515 | 16 | 73 | 7,171 |
| Creditors Age Analysis | | | | | | | | | |
| Total Creditors | – | – | – | – | – | – | – | – | – |



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 (functional classification) - Mid-Year Assessment

| Description | Ref | 2017/18 | Budget Year 2018/19 | | | | | | | |
|--|-----|-----------------|---------------------|-----------------|----------------|---------------|---------------|-----------------|----------------|--------------------|
| | | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | 1 | | | | | | | | | |
| Revenue - Functional | | | | | | | | | | |
| Governance and administration | | 35,686 | 36,368 | – | 8,551 | 22,173 | 18,184 | 3,989 | 22% | 32,731 |
| Executive and council | | 27,949 | 12,205 | – | 7,884 | 19,303 | 6,102 | 13,201 | 216% | 10,984 |
| Finance and administration | | 7,737 | 24,163 | – | 667 | 2,870 | 12,082 | (9,212) | -76% | 21,747 |
| Internal audit | | – | – | – | – | – | – | – | – | – |
| Community and public safety | | 48 | 1,138 | – | 2 | 11 | 569 | (558) | -98% | 1,024 |
| Community and social services | | 18 | 1,119 | – | 1 | 9 | 559 | (550) | -98% | 1,007 |
| Sport and recreation | | 29 | 18 | – | 1 | 2 | 9 | (7) | -80% | 17 |
| Public safety | | 1 | 1 | – | – | – | – | – | – | 1 |
| Housing | | – | – | – | – | – | – | – | – | – |
| Health | | – | – | – | – | – | – | – | – | – |
| Economic and environmental services | | 5 | 2 | – | 1 | 3 | 1 | 2 | 192% | 2 |
| Planning and development | | – | – | – | – | – | – | – | – | – |
| Road transport | | 5 | 2 | – | 1 | 3 | 1 | 2 | 192% | 2 |
| Environmental protection | | – | – | – | – | – | – | – | – | – |
| Trading services | | 12,520 | 36,380 | – | 1,807 | 8,475 | 18,190 | (9,716) | -53% | 32,742 |
| Energy sources | | 8,930 | 13,041 | – | 724 | 5,016 | 6,520 | (1,504) | -23% | 11,737 |
| Water management | | 1,952 | 8,154 | – | 402 | 1,440 | 4,077 | (2,637) | -65% | 7,338 |
| Waste water management | | 337 | 7,747 | – | 347 | 941 | 3,873 | (2,932) | -76% | 6,972 |
| Waste management | | 1,302 | 7,439 | – | 333 | 1,077 | 3,719 | (2,642) | -71% | 6,695 |
| Other | 4 | – | – | – | – | – | – | – | – | – |
| Total Revenue - Functional | 2 | 48,259 | 73,888 | – | 10,361 | 30,661 | 36,944 | (6,282) | -17% | 66,500 |
| Expenditure - Functional | | | | | | | | | | |
| Governance and administration | | 24,489 | 41,056 | – | 2,801 | 12,847 | 20,528 | (7,681) | -37% | 36,950 |
| Executive and council | | 10,745 | 24,349 | – | 1,025 | 5,988 | 12,175 | (6,186) | -51% | 21,914 |
| Finance and administration | | 13,743 | 16,707 | – | 1,777 | 6,859 | 8,353 | (1,495) | -18% | 15,036 |
| Internal audit | | – | – | – | – | – | – | – | – | – |
| Community and public safety | | 2,546 | 3,706 | – | 259 | 930 | 1,853 | (923) | -50% | 3,335 |
| Community and social services | | 1,938 | 3,156 | – | 86 | 626 | 1,578 | (952) | -60% | 2,840 |
| Sport and recreation | | 543 | 428 | – | 156 | 280 | 214 | 66 | 31% | 386 |
| Public safety | | 47 | 68 | – | 16 | 21 | 34 | (12) | -36% | 61 |
| Housing | | – | – | – | – | – | – | – | – | – |
| Health | | 17 | 54 | – | – | 3 | 27 | (24) | -90% | 49 |
| Economic and environmental services | | 4,807 | 3,616 | – | 200 | 1,277 | 1,808 | (531) | -29% | 3,254 |
| Planning and development | | – | – | – | – | – | – | – | – | – |
| Road transport | | 4,807 | 3,616 | – | 200 | 1,277 | 1,808 | (531) | -29% | 3,254 |
| Environmental protection | | – | – | – | – | – | – | – | – | – |
| Trading services | | 20,471 | 24,867 | – | 1,342 | 9,101 | 12,434 | (3,333) | -27% | 22,380 |
| Energy sources | | 10,730 | 13,069 | – | 865 | 6,061 | 6,534 | (473) | -7% | 11,762 |
| Water management | | 1,814 | 2,385 | – | 96 | 704 | 1,193 | (489) | -41% | 2,147 |
| Waste water management | | 4,305 | 5,356 | – | 338 | 2,005 | 2,678 | (673) | -25% | 4,821 |
| Waste management | | 3,623 | 4,057 | – | 43 | 331 | 2,029 | (1,698) | -84% | 3,651 |
| Other | | – | – | – | – | – | – | – | – | – |
| Total Expenditure - Functional | 3 | 52,313 | 73,244 | – | 4,602 | 24,155 | 36,622 | (12,467) | -34% | 65,920 |
| Surplus/ (Deficit) for the year | | (4,054) | 644 | – | 5,759 | 6,506 | 322 | 6,185 | 1923% | 580 |



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 | 2017/18 | Budget Year 2018/19 | | | | | | | |
|--|-----|-----------------|---------------------|-----------------|----------------|---------------|---------------|-----------------|----------------|--------------------|
| | | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | | | | | | | | | | |
| Revenue by Vote | 1 | | | | | | | | | |
| Vote 1 - Executive and Council | | 27 949 | 12 205 | - | 7 884 | 19 303 | 6 102 | 13 201 | 216,3% | 10 984 |
| Vote 2 - Budget and Treasury | | 7 737 | 24 163 | - | 667 | 2 870 | 12 082 | (9 212) | -76,2% | 21 747 |
| Vote 3 - Corporate Services | | - | - | - | - | - | - | - | - | - |
| Vote 4 - Planning and Development | | - | - | - | - | - | - | - | - | - |
| Vote 5 - Health | | - | - | - | - | - | - | - | - | - |
| Vote 6 - Community and Social Services | | 18 | 1 119 | - | 1 | 9 | 559 | (550) | -98,4% | 1 007 |
| Vote 7 - Housing | | - | - | - | - | - | - | - | - | - |
| Vote 8 - Public Safety | | 1 | 1 | - | - | - | - | - | - | 1 |
| Vote 9 - Sport and Recreation | | 29 | 18 | - | 1 | 2 | 9 | (7) | -79,7% | 17 |
| Vote 10 - Environmental Protection | | - | - | - | - | - | - | - | - | - |
| Vote 11 - Solid Waste Management | | 1 302 | 7 439 | - | 333 | 1 077 | 3 719 | (2 642) | -71,0% | 6 695 |
| Vote 12 - Waste Water Management | | 337 | 7 747 | - | 347 | 941 | 3 873 | (2 932) | -75,7% | 6 972 |
| Vote 13 - Road Transport | | 5 | 2 | - | 1 | 3 | 1 | 2 | 176,5% | 2 |
| Vote 14 - Water | | 1 952 | 8 154 | - | 402 | 1 440 | 4 077 | (2 637) | -64,7% | 7 338 |
| Vote 15 - Electricity | | 8 930 | 13 041 | - | 724 | 5 016 | 6 520 | (1 504) | -23,1% | 11 737 |
| Total Revenue by Vote | 2 | 48 259 | 73 888 | - | 10 361 | 30 661 | 36 944 | (6 282) | -17,0% | 66 500 |
| Expenditure by Vote | 1 | | | | | | | | | |
| Vote 1 - Executive and Council | | 10 745 | 24 349 | - | 1 025 | 5 988 | 12 175 | (6 186) | -50,8% | 21 914 |
| Vote 2 - Budget and Treasury | | 10 637 | 13 558 | - | 1 437 | 4 790 | 6 779 | (1 989) | -29,3% | 12 202 |
| Vote 3 - Corporate Services | | 3 106 | 3 149 | - | 340 | 2 068 | 1 574 | 494 | 31,4% | 2 834 |
| Vote 4 - Planning and Development | | - | - | - | - | - | - | - | - | - |
| Vote 5 - Health | | 17 | 54 | - | - | 3 | 27 | (24) | -89,6% | 49 |
| Vote 6 - Community and Social Services | | 1 938 | 3 156 | - | 86 | 626 | 1 578 | (952) | -60,4% | 2 840 |
| Vote 7 - Housing | | - | - | - | - | - | - | - | - | - |
| Vote 8 - Public Safety | | 47 | 68 | - | 16 | 21 | 34 | (12) | -36,4% | 61 |
| Vote 9 - Sport and Recreation | | 543 | 428 | - | 156 | 280 | 214 | 66 | 30,8% | 386 |
| Vote 10 - Environmental Protection | | - | - | - | - | - | - | - | - | - |
| Vote 11 - Solid Waste Management | | 3 623 | 4 057 | - | 43 | 331 | 2 029 | (1 698) | -83,7% | 3 651 |
| Vote 12 - Waste Water Management | | 4 305 | 5 356 | - | 338 | 2 005 | 2 678 | (673) | -25,1% | 4 821 |
| Vote 13 - Road Transport | | 4 807 | 3 616 | - | 200 | 1 277 | 1 808 | (531) | -29,4% | 3 254 |
| Vote 14 - Water | | 1 814 | 2 385 | - | 96 | 704 | 1 193 | (489) | -41,0% | 2 147 |
| Vote 15 - Electricity | | 10 730 | 13 069 | - | 865 | 6 061 | 6 534 | (473) | -7,2% | 11 762 |
| Total Expenditure by Vote | 2 | 52 313 | 73 244 | - | 4 602 | 24 155 | 36 622 | (12 467) | -34,0% | 65 920 |
| Surplus/ (Deficit) for the year | 2 | (4 054) | 644 | - | 5 759 | 6 506 | 322 | 6 185 | 1923,1% | 579 |



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 | 2017/18 | Budget Year 2018/19 | | | | | | | Full Year Forecast |
|---|-----|-----------------|---------------------|-----------------|----------------|---------------|---------------|-----------------|----------------|--------------------|
| | | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | |
| R thousands | | | | | | | | | | |
| Revenue By Source | | | | | | | | | | |
| Property rates | | 4 565 | 7 497 | | 433 | 69 | 3 749 | (3 679) | -98% | 6 927 |
| Service charges - electricity revenue | | 8 930 | 10 388 | | 724 | 5 016 | 5 194 | (178) | -3% | 9 350 |
| Service charges - water revenue | | 1 952 | 2 700 | | 402 | 1 440 | 1 350 | 90 | 7% | 2 430 |
| Service charges - sanitation revenue | | 337 | 2 591 | | 347 | 941 | 1 295 | (354) | -27% | 2 332 |
| Service charges - refuse revenue | | 1 299 | 2 141 | | 333 | 1 076 | 1 070 | 6 | 1% | 1 927 |
| Service charges - other | | | | | | | | | | |
| Rental of facilities and equipment | | 280 | 376 | | 5 | 144 | 188 | (44) | -23% | 339 |
| Interest earned - external investments | | 3 716 | 1 319 | | 264 | 1 379 | 660 | 719 | 109% | 1 187 |
| Interest earned - outstanding debtors | | 1 | 3 | | 0 | 1 | 2 | (1) | -68% | 3 |
| Dividends received | | | | | | | | | | |
| Fines, penalties and forfeits | | 21 | 212 | | 1 | 5 | 106 | (102) | -96% | 12 |
| Licences and permits | | 18 | 5 | | 1 | 6 | 2 | 3 | 142% | 4 |
| Agency services | | 237 | 19 | | 6 | 100 | 9 | 90 | 976% | 17 |
| Transfers and subsidies | | 26 351 | 26 106 | | 7 844 | 20 473 | 13 053 | 7 420 | 57% | 23 495 |
| Other revenue | | 539 | 20 530 | | 2 | 13 | 10 265 | (10 252) | -100% | 18 477 |
| Gains on disposal of PPE | | 13 | | | | | | | | |
| Total Revenue (excluding capital transfers and contributions) | | 48 259 | 73 888 | - | 10 361 | 30 661 | 36 944 | (6 282) | -17% | 66 500 |
| Expenditure By Type | | | | | | | | | | |
| Employee related costs | | 19 371 | 21 002 | | 1 685 | 9 523 | 10 501 | (978) | -9% | 18 902 |
| Remuneration of councillors | | 2 446 | 2 642 | | 174 | 1 223 | 1 321 | (98) | -7% | 2 378 |
| Debt impairment | | 272 | 3 401 | | | | 1 701 | (1 701) | -100% | 3 061 |
| Depreciation & asset impairment | | 3 487 | 6 154 | | | | 3 077 | (3 077) | -100% | 5 539 |
| Finance charges | | 2 282 | 1 118 | | | | 559 | (559) | -100% | 1 006 |
| Bulk purchases | | 10 489 | 11 812 | | 803 | 5 613 | 5 906 | (293) | -5% | 10 631 |
| Other materials | | 1 066 | 1 228 | | 30 | 405 | 614 | (209) | -34% | 1 105 |
| Contracted services | | 3 281 | 2 346 | | 267 | 484 | 1 173 | (690) | -59% | 2 112 |
| Transfers and subsidies | | 1 018 | 10 667 | | 117 | 471 | 5 333 | (4 862) | -91% | 9 600 |
| Other expenditure | | 8 599 | 12 872 | | 1 526 | 6 437 | 6 436 | 1 | 0% | 11 585 |
| Loss on disposal of PPE | | 2 | 2 | | | | 1 | (1) | -100% | 2 |
| Total Expenditure | | 52 313 | 73 244 | - | 4 602 | 24 155 | 36 622 | (12 467) | -34% | 65 920 |
| Surplus/(Deficit) | | | | | | | | | | |
| Transfers and subsidies - capital (monetary allocations) | | (4 054) | 644 | | 5 759 | 6 506 | 322 | 6 185 | 0 | 580 |
| (National / Provincial and District) | | 14 386 | 65 422 | | 1 356 | 16 460 | 32 711 | (16 251) | (0) | 65 422 |
| (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) | | | | | | | | | | |
| Transfers and subsidies - capital (in-kind - all) | | | 5 875 | | | | | | | 3 387 |
| Surplus/(Deficit) after capital transfers & contributions | | 10 332 | 71 941 | - | 7 114 | 22 966 | 33 033 | | | 69 389 |
| Taxation | | | | | | | | | | |
| Surplus/(Deficit) after taxation | | 10 332 | 71 941 | - | 7 114 | 22 966 | 33 033 | | | 69 389 |
| Attributable to minorities | | | | | | | | | | |
| Surplus/(Deficit) attributable to municipality | | 10 332 | 71 941 | - | 7 114 | 22 966 | 33 033 | | | 69 389 |
| Share of surplus/ (deficit) of associate | | | | | | | | | | |
| Surplus/ (Deficit) for the year | | 10 332 | 71 941 | - | 7 114 | 22 966 | 33 033 | | | 69 389 |

The following budget adjustments will be done:

- ≈ Electricity salaries cr
- ≈ Electricity maintenance dt
- ≈ Nature reserve feed dt
- ≈ Council legal fees dt
- ≈ Sanitation maintenance cr



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, functional classification and funding) - Mid-Year Assessment

| Vote Description | Ref | Budget Year 2018/19 | | | | | | | | |
|--|-----|-------------------------|-----------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|
| | | 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 | | - | - | - | - | - | - | - | - | - |
| Vote 15 - Electricity | | - | - | - | - | - | - | - | - | - |
| Total Capital Multi-year expenditure | 4,7 | - | - | - | - | - | - | - | - | - |
| Single Year expenditure appropriation | 2 | | | | | | | | | |
| Vote 1 - Executive and Council | | - | - | - | - | - | - | - | - | - |
| Vote 2 - Budget and Treasury | | 961 | 5 875 | - | - | - | 2 938 | (2 938) | -100% | 3 387 |
| Vote 3 - Corporate Services | | - | - | - | - | - | - | - | - | - |
| Vote 4 - Planning and Development | | - | - | - | - | - | - | - | - | - |
| Vote 5 - Health | | - | - | - | - | - | - | - | - | - |
| Vote 6 - Community and Social Services | | 285 | - | - | - | 197 | 197 | - | - | - |
| 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 | | 3 993 | - | - | - | - | - | - | - | - |
| Vote 13 - Road Transport | | 4 417 | 7 972 | - | 311 | 4 049 | 3 986 | 63 | 2% | 7 972 |
| Vote 14 - Water | | 5 579 | 56 450 | - | 1 011 | 12 108 | 28 225 | (16 118) | -57% | 51 824 |
| Vote 15 - Electricity | | 889 | 1 000 | - | 33 | 107 | 500 | (393) | -79% | 1 000 |
| Total Capital single-year expenditure | 4 | 16 123 | 71 297 | - | 1 356 | 16 460 | 35 846 | (19 385) | -54% | 64 183 |
| Total Capital Expenditure | | 16 123 | 71 297 | - | 1 356 | 16 460 | 35 846 | (19 385) | -54% | 64 183 |
| Capital Expenditure - Functional Classification | | | | | | | | | | |
| Governance and administration | | 961 | 13 847 | - | - | - | 2 938 | (2 938) | -100% | 3 387 |
| Executive and council | | - | 7 972 | - | - | - | - | - | - | - |
| Finance and administration | | 961 | 5 875 | - | - | - | 2 938 | (2 938) | -100% | 3 387 |
| Internal audit | | - | - | - | - | - | - | - | - | - |
| Community and public safety | | 635 | - | - | - | 197 | 197 | - | - | - |
| Community and social services | | 285 | - | - | - | 197 | 197 | - | - | - |
| Sport and recreation | | - | - | - | - | - | - | - | - | - |
| Public safety | | 350 | - | - | - | - | - | - | - | - |
| Housing | | - | - | - | - | - | - | - | - | - |
| Health | | - | - | - | - | - | - | - | - | - |
| Economic and environmental services | | 4 067 | - | - | 311 | 4 049 | - | 4 049 | #DIV/0! | 7 972 |
| Planning and development | | - | - | - | - | - | - | - | - | - |
| Road transport | | 4 067 | - | - | 311 | 4 049 | - | 4 049 | #DIV/0! | 7 972 |
| Environmental protection | | - | - | - | - | - | - | - | - | - |
| Trading services | | 10 461 | 57 450 | - | 1 045 | 12 215 | 28 725 | (16 510) | -57% | 52 824 |
| Energy sources | | 889 | 1 000 | - | 33 | 107 | 500 | (393) | -79% | 1 000 |
| Water management | | 5 579 | 56 450 | - | 1 011 | 12 108 | 28 225 | (16 117) | -57% | 51 824 |
| Waste water management | | 3 993 | - | - | - | - | - | - | - | - |
| Waste management | | - | - | - | - | - | - | - | - | - |
| Other | | - | - | - | - | - | - | - | - | - |
| Total Capital Expenditure - Functional Classification | 3 | 16 123 | 71 297 | - | 1 356 | 16 460 | 31 859 | (15 399) | -48% | 64 183 |
| Funded by: | | | | | | | | | | |
| National Government | | 14 386 | 65 422 | - | 1 356 | 16 460 | 32 711 | (16 251) | -50% | 60 796 |
| Provincial Government | | - | - | - | - | - | - | - | - | - |
| District Municipality | | - | - | - | - | - | - | - | - | - |
| Other transfers and grants | | - | - | - | - | - | 197 | (197) | -100% | - |
| Transfers recognised - capital | | 14 386 | 65 422 | - | 1 356 | 16 460 | 32 908 | (16 448) | -50% | 60 796 |
| Public contributions & donations | 5 | - | - | - | - | - | - | - | - | - |
| Borrowing | 6 | - | - | - | - | - | - | - | - | - |
| Internally generated funds | | 1 737 | 5 875 | - | - | - | 2 938 | (2 938) | -100% | 3 387 |
| Total Capital Funding | | 16 123 | 71 297 | - | 1 356 | 16 460 | 35 846 | (19 385) | -54% | 64 183 |

The following budget adjustments will be done:

- ≈ Executive and council credit and Road Transport debit
- ≈ Finance and administration – purchase of vehicles credit and Road Transport debit
- ≈ Executive and council – vat debit
- ≈ Water credit and sanitation debit
- ≈ Water credit and grant capital debit
- ≈ Library operating credit and community and social capital debit



2.1.6 Table C6: Monthly Budget Statement – Financial Position

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

| Description | Ref | 2017/18 | Budget Year 2018/19 | | | |
|--|-----|-----------------|---------------------|-----------------|----------------|--------------------|
| | | Audited Outcome | Original Budget | Adjusted Budget | YearTD actual | Full Year Forecast |
| R thousands | 1 | | | | | |
| ASSETS | | | | | | |
| Current assets | | | | | | |
| Cash | | 43 249 | 1 538 | | 56 481 | 1 538 |
| Call investment deposits | | | 29 733 | | | 29 733 |
| Consumer debtors | | 3 385 | 2 894 | | 5 501 | 2 894 |
| Other debtors | | 38 | | | 1 415 | |
| Current portion of long-term receivables | | 5 | | | 2 | |
| Inventory | | 528 | | | 528 | |
| Total current assets | | 47 204 | 34 165 | - | 63 927 | 34 165 |
| Non current assets | | | | | | |
| Long-term receivables | | 20 | | | 20 | |
| Investments | | | | | | |
| Investment property | | 15 425 | | | 15 425 | |
| Investments in Associate | | | | | | |
| Property, plant and equipment | | 131 630 | 176 230 | | 148 291 | 176 230 |
| Agricultural | | | | | | |
| Biological | | | | | | |
| Intangible | | 1 535 | | | 1 814 | |
| Other non-current assets | | 1 724 | | | 1 724 | |
| Total non current assets | | 150 333 | 176 230 | - | 167 273 | 176 230 |
| TOTAL ASSETS | | 197 538 | 210 396 | - | 231 200 | 210 396 |
| LIABILITIES | | | | | | |
| Current liabilities | | | | | | |
| Bank overdraft | | | | | | |
| Borrowing | | | | | | |
| Consumer deposits | | 326 | | | 329 | |
| Trade and other payables | | 1 672 | 7 222 | | 31 177 | 7 222 |
| Provisions | | 20 632 | | | 1 818 | |
| Total current liabilities | | 22 629 | 7 222 | - | 33 324 | 7 222 |
| Non current liabilities | | | | | | |
| Borrowing | | | | | | |
| Provisions | | 33 743 | 12 587 | | 33 743 | 12 587 |
| Total non current liabilities | | 33 743 | 12 587 | - | 33 743 | 12 587 |
| TOTAL LIABILITIES | | 56 372 | 19 809 | - | 67 067 | 19 809 |
| NET ASSETS | 2 | 141 165 | 190 587 | - | 164 133 | 190 587 |
| COMMUNITY WEALTH/EQUITY | | | | | | |
| Accumulated Surplus/(Deficit) | | 129 772 | 179 201 | | 152 738 | 179 201 |
| Reserves | | 11 393 | 11 386 | | 11 395 | 11 386 |
| TOTAL COMMUNITY WEALTH/EQUITY | 2 | 141 165 | 190 587 | - | 164 133 | 190 587 |



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 | 2017/18 | Budget Year 2018/19 | | | | | | | |
|--|-----|-----------------|---------------------|-----------------|----------------|-----------------|-----------------|-----------------|----------------|--------------------|
| | | 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 | | 4 367 | 5 473 | | 427 | 1 808 | 2 736 | (928) | -34% | 5 473 |
| Service charges | | 10 970 | 24 881 | | 1 014 | 6 552 | 12 440 | (5 888) | -47% | 24 881 |
| Other revenue | | 3 874 | 21 218 | | 17 | 6 799 | 10 609 | (3 809) | -36% | 21 218 |
| Government - operating | | 24 609 | 23 532 | | 7 620 | 20 473 | 11 766 | 8 707 | 74% | 23 532 |
| Government - capital | | 19 079 | 60 814 | | 1 356 | 16 460 | 30 407 | (13 947) | -46% | 60 814 |
| Interest | | 3 606 | 1 191 | | 264 | 1 379 | 595 | 783 | 132% | 1 191 |
| Dividends | | | | | | | | - | | |
| Payments | | | | | | | | | | |
| Suppliers and employees | | (42 124) | (58 538) | | (4 312) | (22 833) | (29 269) | (6 436) | 22% | (58 538) |
| Finance charges | | (2 282) | (1 118) | | | | (559) | (559) | 100% | (1 118) |
| Transfers and Grants | | (1 018) | (10 667) | | (117) | (471) | (5 333) | (4 862) | 91% | (10 667) |
| NET CASH FROM/(USED) OPERATING ACTIVITIES | | 21 081 | 66 785 | - | 6 269 | 30 167 | 33 393 | 3 226 | 10% | 66 785 |
| CASH FLOWS FROM INVESTING ACTIVITIES | | | | | | | | | | |
| Receipts | | | | | | | | | | |
| Proceeds on disposal of PPE | | 66 | | | | | | - | | |
| Decrease (Increase) in non-current debtors | | | 8 | | | 2 | | 2 | #DIV/0! | 8 |
| Decrease (increase) other non-current receiv ables | | | | | | | | - | | |
| Decrease (increase) in non-current investments | | | | | | | | - | | |
| Payments | | | | | | | | | | |
| Capital assets | | (19 079) | (60 814) | | (1 356) | (16 940) | (30 407) | (13 467) | 44% | (71 297) |
| NET CASH FROM/(USED) INVESTING ACTIVITIES | | (19 013) | (60 806) | - | (1 356) | (16 938) | (30 407) | (13 469) | 44% | (71 289) |
| CASH FLOWS FROM FINANCING ACTIVITIES | | | | | | | | | | |
| Receipts | | | | | | | | | | |
| Short term loans | | | | | | | | - | | |
| Borrowing long term/refinancing | | | | | | | | - | | |
| Increase (decrease) in consumer deposits | | 6 | 10 | | | 4 | | 4 | #DIV/0! | 10 |
| Payments | | | | | | | | | | |
| Repayment of borrowing | | | | | | | | - | | |
| NET CASH FROM/(USED) FINANCING ACTIVITIES | | 6 | 10 | - | - | 4 | - | (4) | #DIV/0! | 10 |
| NET INCREASE/ (DECREASE) IN CASH HELD | | 2 074 | 5 989 | - | 4 914 | 13 233 | 2 985 | | | (4 493) |
| Cash/cash equivalents at beginning: | | 38 181 | | | | 43 248 | | | | 43 248 |
| Cash/cash equivalents at month/year end: | | 40 255 | 5 989 | | | 56 481 | 2 985 | | | 38 755 |



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 2018/19 | | | | | | | | Total | Total over 90 days | Actual Bad Debts Written Off against Debtors | Impairment - Bad Debts i.t.o Council Policy |
|---|-------------|---------------------|--------------|--------------|-------------|-------------|--------------|--------------|------------|---------------|--------------------|--|---|
| | | 0-30 Days | 31-60 Days | 61-90 Days | 91-120 Days | 121-150 Dys | 151-180 Dys | 181 Dys-1 Yr | Over 1Yr | | | | |
| R thousands | | | | | | | | | | | | | |
| Debtors Age Analysis By Income Source | | | | | | | | | | | | | |
| Trade and Other Receivables from Exchange Transactions - Water | 1200 | 126 | 257 | 202 | 141 | 238 | 1 105 | 128 | – | 2 195 | 1 611 | | 844 |
| Trade and Other Receivables from Exchange Transactions - Electricity | 1300 | 466 | 258 | 141 | 135 | 102 | 579 | 111 | – | 1 791 | 927 | | 453 |
| Receivables from Non-exchange Transactions - Property Rates | 1400 | 13 | 5 | 6 | 16 | 205 | 69 | – | – | 315 | 290 | | 1 944 |
| Receivables from Exchange Transactions - Waste Water Management | 1500 | (148) | 161 | 129 | 81 | 68 | 455 | 119 | – | 866 | 723 | | 291 |
| Receivables from Exchange Transactions - Waste Management | 1600 | 86 | 182 | 148 | 111 | 96 | 819 | 118 | – | 1 561 | 1 145 | | 518 |
| Receivables from Exchange Transactions - Property Rental Debtors | 1700 | 6 | – | – | – | – | – | – | 742 | 748 | 742 | | 494 |
| Interest on Arrear Debtor Accounts | 1810 | 589 | – | – | – | – | – | – | – | 589 | – | | – |
| Recoverable unauthorised, irregular, fruitless and wasteful expenditure | 1820 | – | – | – | – | – | – | – | – | – | – | | – |
| Other | 1900 | 2 824 | 620 | 971 | – | – | – | – | – | 4 415 | – | | 493 |
| Total By Income Source | 2000 | 3 963 | 1 483 | 1 596 | 485 | 709 | 3 026 | 476 | 742 | 12 480 | 5 438 | – | 5 036 |
| 2017/18 - totals only | | | | | | | | | | | | | |
| Debtors Age Analysis By Customer Group | | | | | | | | | | | | | |
| Organs of State | 2200 | 2 727 | 355 | 40 | 53 | 112 | 168 | – | – | 3 453 | 332 | | – |
| Commercial | 2300 | 519 | 414 | 761 | 55 | 334 | 628 | 206 | 742 | 3 657 | 1 964 | | 290 |
| Households | 2400 | 582 | 693 | 788 | 377 | 263 | 2 230 | 271 | – | 5 205 | 3 141 | | 4 253 |
| Other | 2500 | 136 | 22 | 7 | – | – | – | – | – | 165 | – | | 493 |
| Total By Customer Group | 2600 | 3 963 | 1 483 | 1 596 | 485 | 709 | 3 026 | 476 | 742 | 12 480 | 5 438 | – | 5 036 |

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 2018.

Debtors Age Analyses

The total amount of debtors outstanding as at 31 December 2018 is **R12,480 million**.

- ≈ It should be noted that outstanding debt for longer than 90 days is: **R 5,438 million** which is **43.57%** of the total debt.
- ≈ Government owes the municipality **R597 344**.

3.2.2 Monthly Debts Raised

This report serves to inform Councillors on the debts raised on consumer accounts for the period 01 July 2018 to 31 December 2018.

- ≈ Assessment Rates is not on target, it will be levied during January 2019.
- ≈ Electricity - **61.96%** has been levied.
- ≈ Refuse – **91.74%** has been levied.
- ≈ Sewerage – **90.58%** has been levied.
- ≈ Water - **91.64%** 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 2018.

During September 2018 the municipality applied its credit control policy.

3.2.4 Indigent Consumers

This report serves to inform Council on the status of Indigent consumers at the end of December 2018.

- ≈ The total applications approved for all services by the end of December 2018 were **1 224**.
- ≈ **1 077** Consumers receive Free Basic Electricity and **147** consumers 4 bags of wood each month.
- ≈ Number receives free 6 kl water: **1 192**
- ≈ Total number receives free sewerage: **1 192**
- ≈ Total number receives free basic refuse removal: **1 192**

Subsidies were allocated for the following services in December 2018:

- ≈ 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 2018.

Attorneys

- ≈ 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 2018:

- ≈ The total outstanding debt of Councillors on 31 December 2018 was advances **R 73 292** and for services and rental of commonage **R23 747**
- ≈ Number of Councillors 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 2018 was for services **R74 704** and for advances **R244 410**
- ≈ Number of employees who has agreements to pay in place: **Thirty eight**



SECTION 4 – CREDITORS ANALYSIS

4.1 Supporting Table SC4

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

| Description R thousands | NT Code | Budget Year 2018/19 | | | | | | | | | 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 | | | |
| 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 | | | | | | | | | | | - |
| Total By Customer Type | 1000 | - | - | - | - | - | - | - | - | - | - | - |

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 R thousands | Ref | Period of Investment | 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 |
|---|-----|----------------------|--------------------|---------------------------|--------------------------------|---------------------------|--|------------------------|----------------------------------|
| | | Yrs/Months | | | | | | | |
| Municipality | | | | | | | | | |
| External investment | | | | | 3 | 0,5% | 53 357 | | 55 392 |
| Municipality sub-total | | | | | 3 | | 53 357 | - | 55 392 |
| Entities | | | | | | | | | |
| | | | | | | | | | |
| Entities sub-total | | | | | - | | - | - | - |
| TOTAL INVESTMENTS AND INTEREST | 2 | | | | 3 | | 53 357 | - | 55 392 |



5.2 Summary of Investment Portfolio as at 31 December 2018

| | SALDO 2018-07-01 | BTW | BYDRAES GEDURENDE DIE JAAR | RENTE OP BELEGGINGS | ANDER INKOMSTE | BEDRYFS- UITGAWE GEDURENDE DIE JAAR | KAPITAAL- UITGAWE GEDURENDE DIE JAAR | SALDO 2018-12-31 | |
|--|---------------------|--------------|----------------------------------|------------------------|-------------------|--|---|---------------------|------|
| 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 | 45 545,48 | | | 1 188,46 | | | | 46 733,94 | (2) |
| ONSPANDEERDE TOEKENNINGS | | | | | | | | | |
| Werkskepping De Bult | 46 081,48 | | | 1 202,45 | | | | 47 283,93 | |
| Grondontwikkeling | 72 344,72 | | | 1 887,49 | | | | 74 232,21 | |
| Burgerlike Beskerming | 20 944,43 | | | - | | | | 20 944,43 | |
| CMIP Kwaggakolk(BTW) | 725,17 | | | 18,03 | | | | 743,20 | |
| Sanitasie BTW/Rente | 184 441,11 | | | | | | | 184 441,11 | |
| Elektrisiteit Schietfontein | 41 512,85 | | | 1 082,90 | | | | 42 595,75 | |
| Waterdienste plan | 3 879,22 | | | 100,97 | | | | 3 980,19 | |
| CMIP - Saaiport projek 301 | 4 257,70 | | | 110,65 | | | | 4 368,35 | |
| Biblioteekdiens projekte | - | | | | 556 000,00 | 208 813,02 | 196 950,00 | 150 236,98 | |
| EPWP - Plaveisel/ Skoonmaak | 28 062,27 | | | 731,84 | | | | 28 794,11 | |
| Lotto Carnarvon | 2 153,30 | | | 55,96 | | | | 2 209,26 | |
| Lotto Vosburg | 38 009,73 | | | 992,08 | | | | 39 001,81 | |
| Mun.Fin.Bestuursprogram | - | 115 382,85 | | | 1 970 000,00 | 917 199,00 | | 1 052 801,00 | |
| Oordragkoste Sub-Ekon | 160 871,88 | | | 3 576,16 | | | | 164 448,04 | |
| Skoonmaakprojek Vosburg | 30 344,01 | | | 791,38 | | | | 31 135,39 | |
| BTW -retensie gelde | 14 079,99 | | | 366,80 | | | | 14 446,79 | |
| MIG Addisioneel | - | | | | | | | - | |
| MIG | - | 607 318,61 | | | 7 972 000,00 | 607 318,61 | 4 048 790,77 | 3 315 890,62 | |
| Jeugontwikkeling | 93 632,07 | | | | | | | 93 632,07 | |
| Uitgebreide program (PWPG) | - | | | | 700 000,00 | 390 991,08 | | 309 008,92 | |
| Elektrifisering | - | 16 040,65 | | | 1 000 000,00 | 16 040,65 | 106 937,65 | 877 021,70 | |
| DWA WSIG | - | 184 131,90 | | | 4 000 000,00 | 184 131,90 | 1 227 546,05 | 2 588 322,05 | |
| DWA Droogtehelp | 4 626 000,00 | 412 972,48 | | | | 412 972,48 | 2 753 149,86 | 1 459 877,66 | |
| DWA RBIG | 12 971 167,43 | 1 217 258,24 | | | 14 047 000,00 | 1 217 258,24 | 8 126 944,94 | 17 673 964,25 | |
| | 18 338 507,36 | 2 553 104,73 | - | 10 916,71 | 30 245 000,00 | 3 954 724,98 | 16 460 319,27 | 28 179 379,82 | (8) |
| ALGEMEEN-VOORSIENING: VERLOF, PMS, LANGDIENS, BONUSSE | | | | | | | | | |
| | 2 633 249,65 | | | | | 271 392,11 | | 2 361 857,54 | |
| ALGEMEEN-KREDITEURE - RETEN | | | | | | | | | |
| | 1 547 240,54 | | | | 1 306 798,96 | 758 011,98 | | 2 096 027,52 | |
| ALGEMEEN-VOORSIENING - MEDI | | | | | | | | | |
| | 2 000 000,00 | | | | | | | 2 000 000,00 | |
| ALGEMEEN-RESERWES | | | | | | | | | |
| | - | | | | | | | - | |
| ALGEMEEN-BEDRYF | | | | | | | | | |
| | 6 853 108,80 | | | | 10 860 000,00 | 8 353 000,00 | | 9 360 108,80 | |
| | 13 033 598,99 | | - | - | 12 166 798,96 | 9 382 404,09 | - | 15 817 993,86 | |
| | 42 765 463,34 | | - | 12 105,17 | 42 411 798,96 | 13 337 129,07 | 16 460 319,27 | 55 391 919,13 | (19) |



SECTION 6 – CASH AND CASH EQUIVALENTS

6.1 Cash and cash equivalents for the month December 2018

Funds Allocations

The schedule reflecting all council’s Investments as at 30 December 2018 is **R55 391 919**.

| REPORTING ON CASH AND COMMITMENTS : 31 DECEMBER 2018 | | | | | | |
|---|--|--|--|--|--|-------------------|
| | | | | | | |
| | | | | | | AMOUNT |
| INVESTMENTS (CALL ACCOUNT) | | | | | | 55 391 919 |
| CURRENT ACCOUNT | | | | | | 1 664 519 |
| | | | | | | <u>57 056 438</u> |
| COMMITMENTS | | | | | | NIL |
| TRADE CREDITORS (30 DAYS AND OLDER) | | | | | | NIL |
| BULK ELECTRICITY (30 DAYS AND OLDER) | | | | | | NIL |
| | | | | | | |
| SURPLUS/(DEFICIT) | | | | | | <u>57 056 438</u> |

SECTION 7 – BANK RECONCILIATION

7.1 Bank Reconciliation and Payments made in December 2018

Attached in annexure is the computerised bank reconciliation for December 2018.

| BANK RECONCILIATION 2018/2019 | | | | | | |
|--|--|--|--|--|--|----------------------|
| | | | | | | DECEMBER 2018 |
| CASH BOOK OPENING BALANCE | | | | | | 379 447 |
| OUTSTANDING CHEQUES | | | | | | 1 506 869 |
| EXPENDITURE | | | | | | 14 961 464 |
| INCOME | | | | | | 15 671 377 |
| DEPOSITS STILL TO BE RECEIPTED | | | | | | 127 141 |
| PAYMENTS TO BE DEPOSITED | | | | | | 1 058 850 |
| CLOSING BALANCE BANK STATEMENT | | | | | | 1 664 519 |
| LEDGER | | | | | | |
| OPENING BALANCE CURRENT ACCOUNT | | | | | | 775 891 |
| OPENING BALANCE CALL INVESTMENT DEPOSITS | | | | | | 53 356 845 |
| TOTAL INCOME | | | | | | 18 043 088 |
| TOTAL EXPENDITURE | | | | | | 15 119 386 |
| | | | | | | <u>57 056 438</u> |



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 of **R18,338 million**.

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

| Description | Ref | 2017/18 | | Budget Year 2018/19 | | | | | | |
|---|-----|-----------------|-----------------|---------------------|----------------|---------------|---------------|--------------|----------------|--------------------|
| | | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | | | | | | | | | | |
| RECEIPTS: | | | | | | | | | | |
| Operating Transfers and Grants | | | | | | | | | | |
| National Government: | | 23 297 | 24 994 | - | 7 341 | 19 188 | 12 497 | 5 506 | 44,1% | 24 994 |
| Local Government Equitable Share | | 20 397 | 22 024 | | 7 341 | 16 518 | 11 012 | 5 506 | 50,0% | 22 024 |
| Finance Management | | 1 900 | 1 970 | | | 1 970 | 985 | | | 1 970 |
| EPWP Incentive | | 1 000 | 1 000 | | | 700 | 500 | | | 1 000 |
| | 3 | | | | | | | - | | |
| Other transfers and grants [insert description] | | | | | | | | - | | |
| Provincial Government: | | 1 312 | 1 112 | - | - | 556 | 556 | - | | 1 112 |
| | 4 | | | | | | | - | | |
| LIBRARY DEVELOPMENT FUND | | 1 312 | 1 112 | | | 556 | 556 | - | | 1 112 |
| District Municipality: | | - | - | - | - | - | - | - | | - |
| [insert description] | | | | | | | | - | | |
| Other grant providers: | | - | - | - | - | - | - | - | | - |
| [insert description] | | | | | | | | - | | |
| Total Operating Transfers and Grants | 5 | 24 609 | 26 106 | - | 7 341 | 19 744 | 13 053 | 5 506 | 42,2% | 26 106 |
| Capital Transfers and Grants | | | | | | | | | | |
| National Government: | | 16 124 | 65 422 | - | - | 27 019 | 32 711 | 5 486 | 16,8% | 60 796 |
| Municipal Infrastructure Grant (MIG) | | 9 095 | 7 972 | | | 7 972 | 3 986 | 3 986 | 100,0% | 7 972 |
| Regional Bulk Infrastructure | | 2 029 | 51 450 | | | 14 047 | 25 725 | | | 46 824 |
| | | 1 000 | 1 000 | | | 1 000 | 500 | | | 1 000 |
| | | | | | | | | - | | |
| Water services infrastructure grant | | 4 000 | 5 000 | | | 4 000 | 2 500 | 1 500 | 60,0% | 5 000 |
| Provincial Government: | | - | - | - | - | - | - | - | | - |
| [insert description] | | | | | | | | - | | |
| District Municipality: | | - | - | - | - | - | - | - | | - |
| [insert description] | | | | | | | | - | | |
| Other grant providers: | | 4 | 5 875 | - | - | - | 2 938 | (2 938) | -100,0% | 5 875 |
| Internal funding | | 4 | 5 875 | | | - | 2 938 | (2 938) | -100,0% | 5 875 |
| | | | | | | | | - | | |
| Total Capital Transfers and Grants | 5 | 16 128 | 71 297 | - | - | 27 019 | 35 649 | 2 549 | 7,1% | 66 671 |
| TOTAL RECEIPTS OF TRANSFERS & GRANTS | 5 | 40 737 | 97 403 | - | 7 341 | 46 763 | 48 702 | 8 055 | 16,5% | 92 777 |



8.2 Supporting Table SC7 (I) – Grant expenditure

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

| Description | Ref | 2017/18 | Budget Year 2018/19 | | | | | | | |
|---|-----|-----------------|---------------------|-----------------|----------------|---------------|---------------|-----------------|----------------|--------------------|
| | | 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: | | 23,297 | 24,994 | – | 613 | 4,217 | 14,949 | (10,731) | -71.8% | 24,994 |
| Local Government Equitable Share | | 20,397 | 22,024 | | 117 | 471 | 11,012 | (10,541) | -95.7% | 22,024 |
| Finance Management | | 1,900 | 1,970 | | 158 | 917 | 985 | (68) | -6.9% | 1,970 |
| EPWP Incentive | | 1,000 | 1,000 | | 141 | 391 | 500 | (109) | -21.8% | 1,000 |
| | | | | | | | | – | | |
| | | | | | | | | – | | |
| Other transfers and grants [insert description] | | | | | 197 | 2,438 | 2,452 | (14) | -0.6% | |
| Provincial Government: | | 1,312 | 1,112 | – | – | 209 | 556 | (347) | -62.4% | 1,112 |
| | | | | | | | | – | | |
| | | | | | | | | – | | |
| LIBRARY DEVELOPMENT FUND | | 1,312 | 1,112 | – | – | 209 | 556 | (347) | -62.4% | 1,112 |
| District Municipality: | | – | – | – | – | – | – | – | | – |
| | | | | | | | | – | | |
| [insert description] | | | | | | | | – | | |
| Other grant providers: | | – | – | – | – | – | – | – | | – |
| | | | | | | | | – | | |
| [insert description] | | | | | | | | – | | |
| Total operating expenditure of Transfers and Grants: | | 24,609 | 26,106 | – | 613 | 4,426 | 15,505 | (11,079) | -71.5% | 26,106 |
| Capital expenditure of Transfers and Grants | | | | | | | | | | |
| National Government: | | 16,128 | 65,422 | – | 1,356 | 16,460 | 2,780 | 13,680 | 492.1% | 60,796 |
| Municipal Infrastructure Grant (MIG) | | 9,095 | 7,972 | | 311 | 4,049 | 556 | 3,493 | 628.2% | 7,972 |
| | | 2,029 | 51,450 | | 476 | 8,127 | 556 | 7,571 | 1361.7% | 46,824 |
| | | 1,000 | 1,000 | | 33 | 107 | 556 | (449) | -80.8% | 1,000 |
| | | 4,000 | 5,000 | | 535 | 3,981 | 556 | 3,425 | 616.0% | 5,000 |
| | | | | | | | | – | | |
| Water services infrastructure grant | | 4 | | | | 197 | 556 | (359) | -64.6% | |
| Provincial Government: | | – | – | – | – | – | – | – | | – |
| | | | | | | | | – | | |
| | | | | | | | | – | | |
| District Municipality: | | – | – | – | – | – | – | – | | – |
| | | | | | | | | – | | |
| | | | | | | | | – | | |
| Other grant providers: | | – | 5,875 | – | – | – | 556 | (556) | -100.0% | 5,875 |
| | | | 5,875 | | | | 556 | (556) | -100.0% | 5,875 |
| | | | | | | | | – | | |
| Total capital expenditure of Transfers and Grants | | 16,128 | 71,297 | – | 1,356 | 16,460 | 3,336 | 13,124 | 393.4% | 66,671 |
| TOTAL EXPENDITURE OF TRANSFERS AND GRANTS | | 40,737 | 97,403 | – | 1,969 | 20,886 | 18,841 | 2,046 | 10.9% | 92,777 |



8.3 Attached summary of the Grants and Subsidies as at 31 December 2018, divided into National and Provincial government

| | OPENING BALANCE ROLL OVER JULY 2018 | GRANTS RECEIVED | TO REVENUE (OPERATING) | TO REVENUE (CAPITAL) | OTHER MOVEMENT | CLOSING BALANCE DECEMBER 2018 |
|--|--|--------------------|---------------------------|-------------------------|-------------------|--|
| | R | R | R | R | R | R |
| NATIONAL GOVERNMENT | | | | | | |
| Equitable share | - | 16 518 000 | -16 518 000 | - | - | - |
| Municipal Infrastructure Grant (MIG) | - | 7 972 000 | -607 319 | -4 048 791 | - | 3 315 891 |
| Financial Management Grant (FMG) | - | 1 970 000 | -917 199 | - | - | 1 052 801 |
| Expanded Public Works Program (EPWP) | - | 700 000 | -390 991 | - | - | 309 009 |
| Integrated National Electricity Programme (INEP) | - | 1 000 000 | -16 041 | -106 938 | - | 877 022 |
| Water Services Infrastructure Grant (WSIG) | - | 4 000 000 | -184 132 | -1 227 546 | - | 2 588 322 |
| Regional Bulk Infrastructure Grant (RBIG) | 12 971 167 | 14 047 000 | -1 217 258 | -8 126 945 | - | 17 673 964 |
| Drought Relief | 4 626 000 | - | -412 972 | -2 753 150 | - | 1 459 878 |
| Total | 17 597 167 | 46 207 000 | -20 263 912 | -16 263 369 | - | 27 276 886 |
| PROVINCIAL GOVERNMENT | | | | | | |
| Library Development Fund | - | 556 000 | -208 813 | -196 950 | - | 150 237 |
| Total | - | 556 000 | -208 813 | -196 950 | - | 150 237 |
| ALL SPHERES GOVERNMENT | | | | | | |
| | 17 597 167 | 46 763 000 | -20 472 725 | -16 460 319 | - | 27 427 123 |



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 | 2017/18 | | Budget Year 2018/19 | | | | | | |
|---|-----|-----------------|-----------------|---------------------|----------------|---------------|---------------|----------------|----------------|--------------------|
| | | 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) | 1 | | | | | | | | | |
| Basic Salaries and Wages | | 2 160 | 2 830 | | 180 | 1 080 | 1 415 | (335) | -24% | 2 830 |
| Pension and UIF Contributions | | | | | | | | | | |
| Medical Aid Contributions | | | | | | | | | | |
| Motor Vehicle Allowance | | | | | | | | | | |
| Cellphone Allowance | | 285 | | | (6) | 143 | 143 | | | |
| Housing Allowances | | | | | | | | | | |
| Other benefits and allowances | | | | | | | | | | |
| Sub Total - Councillors | | 2 446 | 2 830 | - | 174 | 1 223 | 1 558 | (335) | -21% | 2 830 |
| % increase | 4 | | 15,7% | | | | | | | 15,7% |
| Senior Managers of the Municipality | 3 | | | | | | | | | |
| Basic Salaries and Wages | | 3 404 | 3 250 | | 455 | 2 068 | 1 625 | 443 | 27% | 3 250 |
| Pension and UIF Contributions | | 269 | 460 | | 5 | 29 | 230 | (201) | -88% | 460 |
| Medical Aid Contributions | | 89 | 151 | | | | 76 | (76) | -100% | 151 |
| Overtime | | | | | | | | | | |
| Performance Bonus | | 253 | 203 | | | | 101 | (101) | -100% | 203 |
| Motor Vehicle Allowance | | 618 | 502 | | | | 251 | (251) | -100% | 502 |
| Cellphone Allowance | | 88 | | | | | | | | |
| Housing Allowances | | | | | | | | | | |
| Other benefits and allowances | | 0 | 39 | | 15 | 80 | 20 | 60 | 309% | 39 |
| Payments in lieu of leave | | | | | | | | | | |
| Long service awards | | | | | | | | | | |
| Post-retirement benefit obligations | | | | | | | | | | |
| Sub Total - Senior Managers of Municipality | | 4 721 | 4 605 | - | 475 | 2 177 | 2 302 | (126) | -5% | 4 605 |
| % increase | 4 | | -2,5% | | | | | | | -2,5% |
| Other Municipal Staff | | | | | | | | | | |
| Basic Salaries and Wages | | 15 876 | 12 198 | | 1 014 | 6 180 | 6 099 | 81 | 1% | 12 198 |
| Pension and UIF Contributions | | 2 243 | 1 708 | | 196 | 1 167 | 854 | 313 | 37% | 1 708 |
| Medical Aid Contributions | | | 493 | | | | 247 | (247) | -100% | 493 |
| Overtime | | | 300 | | | | 150 | (150) | -100% | 300 |
| Performance Bonus | | | | | | | | | | |
| Motor Vehicle Allowance | | | 83 | | | | 42 | (42) | -100% | 83 |
| Cellphone Allowance | | | | | | | | | | |
| Housing Allowances | | | 143 | | | | 71 | (71) | -100% | 143 |
| Other benefits and allowances | | 646 | 681 | | | | 340 | (340) | -100% | 681 |
| Payments in lieu of leave | | | | | | | | | | |
| Long service awards | | 59 | | | | | | | | |
| Post-retirement benefit obligations | | 295 | 414 | | | | 207 | (207) | -100% | 414 |
| Sub Total - Other Municipal Staff | | 19 118 | 16 020 | - | 1 210 | 7 346 | 8 010 | (663) | -8% | 16 397 |
| % increase | 4 | | -16,2% | | | | | | | -14,2% |
| Total Parent Municipality | | 26 285 | 23 454 | - | 1 859 | 10 746 | 11 870 | (1 124) | -9% | 23 832 |
| Unpaid salary, allowances & benefits in arrears: | | | | | | | | | | |
| Board Members of Entities | | | | | | | | | | |
| Basic Salaries and Wages | | | | | | | | | | |
| Pension and UIF Contributions | | | | | | | | | | |
| Medical Aid Contributions | | | | | | | | | | |
| Overtime | | | | | | | | | | |
| Performance Bonus | | | | | | | | | | |
| Motor Vehicle Allowance | | | | | | | | | | |
| Cellphone Allowance | | | | | | | | | | |
| Housing Allowances | | | | | | | | | | |
| Other benefits and allowances | | | | | | | | | | |
| Board Fees | | | | | | | | | | |
| Payments in lieu of leave | | | | | | | | | | |
| Long service awards | | | | | | | | | | |
| Post-retirement benefit obligations | | | | | | | | | | |
| Sub Total - Board Members of Entities | | - | - | - | - | - | - | - | - | - |
| % increase | 4 | | | | | | | | | |
| Senior Managers of Entities | | | | | | | | | | |
| Basic Salaries and Wages | | | | | | | | | | |
| Pension and UIF Contributions | | | | | | | | | | |
| Medical Aid Contributions | | | | | | | | | | |
| Overtime | | | | | | | | | | |
| Performance Bonus | | | | | | | | | | |
| Motor Vehicle Allowance | | | | | | | | | | |
| Cellphone Allowance | | | | | | | | | | |
| Housing Allowances | | | | | | | | | | |
| Other benefits and allowances | | | | | | | | | | |
| Payments in lieu of leave | | | | | | | | | | |
| Long service awards | | | | | | | | | | |
| Post-retirement benefit obligations | | | | | | | | | | |
| Sub Total - Senior Managers of Entities | | - | - | - | - | - | - | - | - | - |
| % increase | 4 | | | | | | | | | |
| Other Staff of Entities | | | | | | | | | | |
| Basic Salaries and Wages | | | | | | | | | | |
| Pension and UIF Contributions | | | | | | | | | | |
| Medical Aid Contributions | | | | | | | | | | |
| Overtime | | | | | | | | | | |
| Performance Bonus | | | | | | | | | | |
| Motor Vehicle Allowance | | | | | | | | | | |
| Cellphone Allowance | | | | | | | | | | |
| Housing Allowances | | | | | | | | | | |
| Other benefits and allowances | | | | | | | | | | |
| Payments in lieu of leave | | | | | | | | | | |
| Long service awards | | | | | | | | | | |
| Post-retirement benefit obligations | | | | | | | | | | |
| Sub Total - Other Staff of Entities | | - | - | - | - | - | - | - | - | - |
| % increase | 4 | | | | | | | | | |
| Total Municipal Entities | | - | - | - | - | - | - | - | - | - |
| TOTAL SALARY, ALLOWANCES & BENEFITS | | 26 285 | 23 454 | - | 1 859 | 10 746 | 11 870 | (1 124) | -9% | 23 832 |
| % increase | 4 | | -10,8% | | | | | | | -9,3% |
| TOTAL MANAGERS AND STAFF | | 23 839 | 20 624 | - | 1 685 | 9 523 | 10 312 | (789) | -8% | 21 002 |



9.2 Breakdown of Overtime and cost for temporary employment

Overtime payments:

The actual total budget for overtime for the financial year amounts to **R350 000**.

Overtime payments are managed closely although the drought requires officials to work overtime due to water being cartage. The overtime was quarterly reported according to the cost containment policy.

| Overtime from 1 July 2018 till 31 December 2018 | | | |
|---|-----------------------|----------------|-----------|
| Estimates for the year | Estimate for 6 months | Actual to Date | Deviation |
| 350 | 175 | 441 | 266 |

Summary of number of Employees and Councillors paid during quarter.

| Description | OCT 2018 | NOV 2018 | DEC 2018 |
|------------------|----------|----------|----------|
| EPWP (Temporary) | 30 | 30 | 30 |
| Permanent | 68 | 68 | 68 |
| Councillors | 7 | 7 | 7 |
| Total | 105 | 105 | 105 |

SECTION 10 – CAPITAL PERFORMANCE PROGRAMME

10.1 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 | 2017/18 | Budget Year 2018/19 | | | | | | | |
|--|-----------------|---------------------|-----------------|----------------|---------------|---------------|--------------|----------------|----------------------------|
| | 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 | 50 | 1 501 | | 1 278 | 1 278 | 1 501 | 223 | 14,8% | 2% |
| August | 123 | 2 634 | | 447 | 1 725 | 4 135 | 2 410 | 58,3% | 2% |
| September | 337 | 6 337 | | 2 461 | 4 186 | 10 472 | 6 286 | 60,0% | 6% |
| October | 170 | 5 170 | | 2 593 | 6 779 | 15 642 | 8 863 | 56,7% | 10% |
| November | 816 | 4 816 | | 8 326 | 15 105 | 20 458 | 5 353 | 26,2% | 21% |
| December | 1 358 | 5 358 | | 1 356 | 16 460 | 25 815 | 9 355 | 36,2% | 23% |
| January | 52 | 5 152 | | | | 30 967 | - | | |
| February | 671 | 6 671 | | | | 37 638 | - | | |
| March | 2 078 | 6 078 | | | | 43 715 | - | | |
| April | 482 | 4 482 | | | | 48 198 | - | | |
| May | 32 113 | 7 211 | | | | 55 409 | - | | |
| June | 5 773 | 15 888 | | | | 71 297 | - | | |
| Total Capital expenditure | 44 021 | 71 297 | - | 16 460 | | | | | |



I0.2 Capital Expenditure Report for the period ended 31 December 2018

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

| Vote Description | Ref | Budget Year 2018/19 | | | | | | | | |
|--|-----|-------------------------|-----------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|
| | | 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 | | - | - | - | - | - | - | - | - | - |
| Vote 15 - Electricity | | - | - | - | - | - | - | - | - | - |
| Total Capital Multi-year expenditure | 4,7 | - | - | - | - | - | - | - | - | - |
| Single Year expenditure appropriation | 2 | | | | | | | | | |
| Vote 1 - Executive and Council | | - | - | - | - | - | - | - | - | - |
| Vote 2 - Budget and Treasury | | 961 | 5 875 | - | - | - | 2 938 | (2 938) | -100% | 3 387 |
| Vote 3 - Corporate Services | | - | - | - | - | - | - | - | - | - |
| Vote 4 - Planning and Development | | - | - | - | - | - | - | - | - | - |
| Vote 5 - Health | | - | - | - | - | - | - | - | - | - |
| Vote 6 - Community and Social Services | | 285 | - | - | - | 197 | 197 | - | - | - |
| 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 | | 3 993 | - | - | - | - | - | - | - | - |
| Vote 13 - Road Transport | | 4 417 | 7 972 | - | 311 | 4 049 | 3 986 | 63 | 2% | 7 972 |
| Vote 14 - Water | | 5 579 | 56 450 | - | 1 011 | 12 108 | 28 225 | (16 118) | -57% | 51 824 |
| Vote 15 - Electricity | | 889 | 1 000 | - | 33 | 107 | 500 | (393) | -79% | 1 000 |
| Total Capital single-year expenditure | 4 | 16 123 | 71 297 | - | 1 356 | 16 460 | 35 846 | (19 385) | -54% | 64 183 |
| Total Capital Expenditure | | 16 123 | 71 297 | - | 1 356 | 16 460 | 35 846 | (19 385) | -54% | 64 183 |
| Capital Expenditure - Functional Classification | | | | | | | | | | |
| Governance and administration | | 961 | 13 847 | - | - | - | 2 938 | (2 938) | -100% | 3 387 |
| Executive and council | | | 7 972 | | | | | | | |
| Finance and administration | | 961 | 5 875 | - | - | - | 2 938 | (2 938) | -100% | 3 387 |
| Internal audit | | | | | | | | | | |
| Community and public safety | | 635 | - | - | - | 197 | 197 | - | - | - |
| Community and social services | | 285 | - | - | - | 197 | 197 | - | - | - |
| Sport and recreation | | | | | | | | | | |
| Public safety | | 350 | - | - | - | - | - | - | - | - |
| Housing | | | | | | | | | | |
| Health | | | | | | | | | | |
| Economic and environmental services | | 4 067 | - | - | 311 | 4 049 | - | 4 049 | #DIV/0! | 7 972 |
| Planning and development | | | | | | | | | | |
| Road transport | | 4 067 | - | - | 311 | 4 049 | - | 4 049 | #DIV/0! | 7 972 |
| Environmental protection | | | | | | | | | | |
| Trading services | | 10 461 | 57 450 | - | 1 045 | 12 215 | 28 725 | (16 510) | -57% | 52 824 |
| Energy sources | | 889 | 1 000 | - | 33 | 107 | 500 | (393) | -79% | 1 000 |
| Water management | | 5 579 | 56 450 | - | 1 011 | 12 108 | 28 225 | (16 117) | -57% | 51 824 |
| Waste water management | | 3 993 | - | - | - | - | - | - | - | - |
| Waste management | | | | | | | | | | |
| Other | | | | | | | | | | |
| Total Capital Expenditure - Functional Classification | 3 | 16 123 | 71 297 | - | 1 356 | 16 460 | 31 859 | (15 399) | -48% | 64 183 |
| Funded by: | | | | | | | | | | |
| National Government | | 14 386 | 65 422 | - | 1 356 | 16 460 | 32 711 | (16 251) | -50% | 60 796 |
| Provincial Government | | | | | | | | | | |
| District Municipality | | | | | | | | | | |
| Other transfers and grants | | | | | | | 197 | (197) | -100% | |
| Transfers recognised - capital | | 14 386 | 65 422 | - | 1 356 | 16 460 | 32 908 | (16 448) | -50% | 60 796 |
| Public contributions & donations | 5 | | | | | | | | | |
| Borrowing | 6 | | | | | | | | | |
| Internally generated funds | | 1 737 | 5 875 | - | - | - | 2 938 | (2 938) | -100% | 3 387 |
| Total Capital Funding | | 16 123 | 71 297 | - | 1 356 | 16 460 | 35 846 | (19 385) | -54% | 64 183 |



SECTION II – OTHER SUPPORTING DOCUMENTATION - ANNEXURES

II.1 The list of deviations from, and ratification of minor breaches of the procurement process for the period July 2018 to December 2018 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 159 quotations for the amount of R2 721 770 | | | | | |
| Five tenders and two variations orders on tenders were awarded to the amount of R9 810 008 | | | | | |
| Deviations | | | | | |
| | | | Cases | | R |
| Availability | | | 42 | | 360 302 |
| Service Provider | | | 21 | | 363 822 |
| Only Quotation | | | 6 | | 379 244 |
| Two Quotations | | | 2 | | 12 844 |
| Not cheapest tender awarded | | | 3 | | 27 442 |
| | | | | | 1 143 654 |

II.2 No tender awards were made at Supply Chain for the month of December 2018.

II.4 Approved Budget Virements: 2nd Quarter October 2018 – December 2018

None

II.5 Summary of all Withdrawals during the 2nd QUARTER of 2018/19.

MFMA Section 11 (4a)

| BANK ACCOUNT WITHDRAWALS NOT IN TERMS OF AN APPROVED BUDGET | | | | |
|---|--|--------------|---|--------------------------------------|
| Municipal Finance Management Act, section 11(4) | | | | |
| Consolidated Quarterly Report for period 01/10/2018 to 31/12/2018 | | | | |
| 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 | |
| 31-12-2018 | Department Transport, Safety and Liaison | R 320 988 | 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 | W de Bruin (Chief Financial Officer) |
| | | Nil | Section 11(1)(e)(ii) any insurance or other payments received by the municipality for that organ of state | |
| | | | Section 11(f) to refund money incorrectly paid into a bank account. | |
| 31-12-2018 | | R 0 | Section 11(g) to refund guarantees, sureties and security deposits. Consumer deposits | |
| 31-12-2018 | | R 18 079 427 | 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 | |

D



PART 3 – SERVICE DELIVERY PERFORMANCE

1.1 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 2018/19 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 2018/19.

1.2 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.



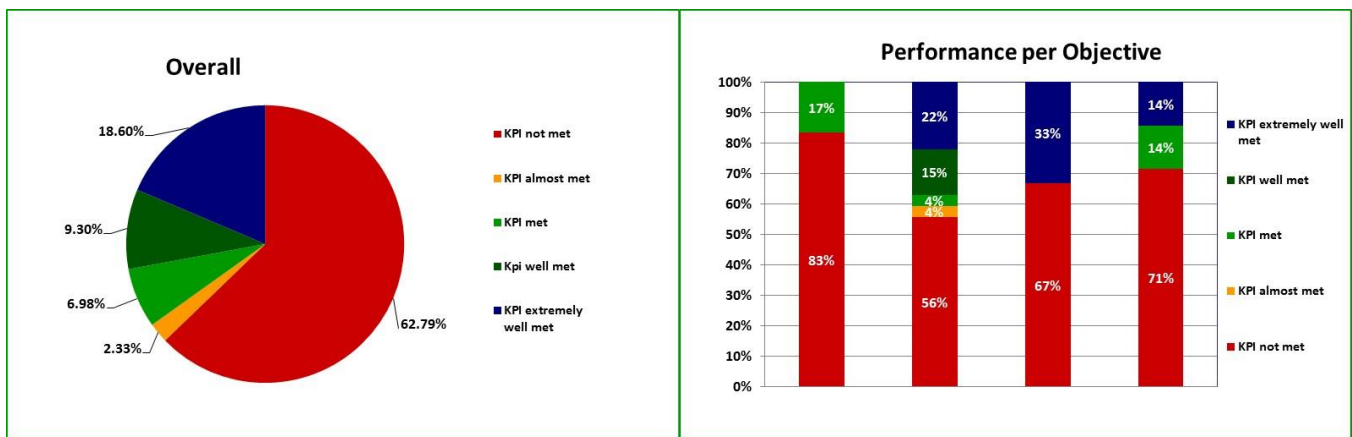
1.3 Link to the IDP and the budget

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 2018/19

2.1 Overall actual performance of indicators applicable for the mid-year ending 31 December 2018



| Measurement Category | Total | Compliance with the principles of good governance | Deliver basic services with available resources | Promote economic development, tourism and growth opportunities | Sound administrative and financial services to achieve and maintain sustainability and viability |
|--------------------------|-----------|---|---|--|--|
| KPI Not Met | 27 | 5 | 15 | 2 | 5 |
| KPI Almost Met | 1 | 0 | 1 | 0 | 0 |
| KPI Met | 3 | 1 | 1 | 0 | 1 |
| KPI Well Met | 4 | 0 | 4 | 0 | 0 |
| KPI Extremely Well Met | 8 | 0 | 6 | 1 | 1 |
| Total | 43 | 6 | 27 | 3 | 7 |
| 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 2018

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 2018 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 **34.9% (15 of 43)** of the applicable 43 KPI's for the period as at 31 December 2018. The remainder of the KPI's (23) on the Top Layer SDBIP out of the total number of 66 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 2018 are indicated in the tables below.

Compliance with the principles of good governance

| Ref | KPI | Unit of Measurement | Ward | Actual performance of 2017/18 | Annual Target 2018/19 | Overall performance for the mid-year ending 31 December 2018 | | | | |
|-----|---|--|---|---|-----------------------|--|----|--------|--------|-------|
| | | | | | | Q1 | Q2 | Target | Actual | R |
| TL1 | Submit the Draft IDP to Council by 31 March 2019 | Draft IDP submitted to Council by 31 March 2019 | All | 1 | 1 | 0 | 0 | 0 | 0 | N / A |
| TL2 | Conduct quarterly ward committee meetings for all 4 wards | Number of meetings conducted | All | 6 | 16 | 4 | 4 | 8 | 1 | R |
| | Corrective Measures | | Ward Councillors are reminded that meetings must take place. | | | | | | | |
| TL3 | Distribute external newspaper "Korbeeltjie" quarterly | Number of external newsletters distributed | All | New Key Performance Indicator for 2018/19 | 4 | 1 | 1 | 2 | 0 | R |
| | Corrective Measures | | Official responsible for the "Korbeeltjie" is reminded that it must be compiled and circulated. | | | | | | | |
| TL4 | Review the Communication Strategy and submit to Council by 31 December 2018 | Communication Strategy reviewed and submitted to Council by 31 December 2018 | All | New Key Performance Indicator for 2018/19 | 1 | 0 | 1 | 1 | 0 | R |
| | Corrective Measures | | Will be completed by 30 June 2019. | | | | | | | |
| TL5 | Compile an annual schedule for Council and committee meetings and submit to Council by 31 December 2018 | Schedule compiled and submitted by 31 December 2018 | All | New Key Performance Indicator for 2018/19 | 1 | 0 | 1 | 1 | 1 | G |



Midyear Budget and Performance Report for 2017/18 as at 31 December 2018

| Ref | KPI | Unit of Measurement | Ward | Actual performance of 2017/18 | Annual Target 2018/19 | Overall performance for the mid-year ending 31 December 2018 | | | | |
|------|--|---|---|---|-----------------------|--|----|--------|--------|-------|
| | | | | | | Q1 | Q2 | Target | Actual | R |
| TL6 | Review the delegations by 30 September 2018 | Delegations reviewed by 30 September 2018 | All | New Key Performance Indicator for 2018/19 | 1 | 1 | 0 | 1 | 0 | R |
| | Corrective Measures | | CFO must arrange workshop with Councillors. | | | | | | | |
| TL7 | Review the roles and responsibilities by 30 September 2018 | Roles and responsibilities reviewed by 30 September 2018 | All | New Key Performance Indicator for 2018/19 | 1 | 1 | 0 | 1 | 0 | R |
| | Corrective Measures | | Will be completed by 30 June 2019. | | | | | | | |
| TL42 | Council Meets People meetings by 30 June 2019 | Number of meetings | All | 5 | 1 | 0 | 0 | 0 | 0 | N / A |
| TL43 | Compile and submit the Risk Based Audit Plan (RBAP) to the Audit committee by 30 June 2019 | Risk Based Audit Plan (RBAP) submitted to the Audit committee by 30 June 2019 | All | 0 | 1 | 0 | 0 | 0 | 0 | N / A |

Deliver basic services with available resources

| Ref | KPI | Unit of Measurement | Ward | Actual performance of 2017/18 | Annual Target 2018/19 | Overall performance for the mid-year ending 31 December 2018 | | | | |
|-----|--|--|------|-------------------------------|-----------------------|--|-----|--------|--------|-----|
| | | | | | | Q1 | Q2 | Target | Actual | R |
| TL8 | Spend 90% of the library grant by 30 June 2019 ((Actual expenditure divided by the approved budget)x100) | % of the library grant spent by 30 June 2019 ((Actual expenditure divided by the approved budget)x100) | All | 100% | 90% | 0% | 40% | 40% | 50% | G 2 |
| TL9 | Limit % electricity unaccounted for to 20% by 30 June 2019 [(Number of Electricity Units Purchased - Number of Electricity Units Sold) / Number of Electricity Units Sold] x 100 | % Electricity unaccounted for (Number of Electricity Units Purchased - Number of Electricity Units Sold) / Number of Electricity Units Purchased x 100 | All | 15.36% | 20% | 0% | 20% | 20% | 11.93% | B |



Midyear Budget and Performance Report for 2017/18 as at 31 December 2018

| Ref | KPI | Unit of Measurement | Ward | Actual performance of 2017/18 | Annual Target 2018/19 | Overall performance for the mid-year ending 31 December 2018 | | | | |
|------|---|---|------|-------------------------------|-----------------------|--|-----|--------|--------|---|
| | | | | | | Q1 | Q2 | Target | Actual | R |
| | Purchased) i½ 100] | | | | | | | | | |
| TL10 | Limit % water unaccounted for to 25% by 30 June 2019 [(Number of Kilolitres Water Purchased or Purified or extracted - Number of Kilolitres Water Sold) / (Number of Kilolitres Water Purchased or Purified or extracted) x 100] | % Water unaccounted for (Number of Kilolitres Water Purchased or Purified or extracted - Number of Kilolitres Water Sold) / (Number of Kilolitres Water Purchased or Purified or extracted) x 100 | All | 23% | 25% | 0% | 25% | 25% | 0% | B |
| TL11 | Spend 60% of the electricity maintenance budget by 30 June 2019 {(Actual expenditure on maintenance divided by the total approved maintenance budget)x100} | % of the electricity maintenance budget spent by 30 June 2019 {(Actual expenditure on maintenance divided by the total approved maintenance budget)x100} | All | 158% | 60% | 20% | 30% | 30% | 1130% | B |
| TL12 | Spend 60% of the roads and stormwater maintenance budget by 30 June 2019 {(Actual expenditure on maintenance divided by the total approved maintenance budget)x100} | % of the roads and stormwater maintenance budget spent by 30 June 2019 {(Actual expenditure on maintenance divided by the total approved maintenance budget)x100} | All | 171.26% | 60% | 20% | 30% | 30% | 78.90% | B |
| TL13 | Spend 60% of the sewerage maintenance budget by 30 June 2019 {(Actual expenditure on maintenance divided by the total approved | % of the sewerage maintenance budget spent by 30 June 2019 {(Actual expenditure on maintenance divided by the total approved | All | 21.13% | 60% | 20% | 30% | 30% | 5.42% | R |



Midyear Budget and Performance Report for 2017/18 as at 31 December 2018

| Ref | KPI | Unit of Measurement | Ward | Actual performance of 2017/18 | Annual Target 2018/19 | Overall performance for the mid-year ending 31 December 2018 | | | | | |
|------|---|---|---|---|-----------------------|--|-----|--------|--------|--------|--|
| | | | | | | Q1 | Q2 | Target | Actual | R | |
| | maintenance budget)x100} | maintenance budget)x100} | | | | | | | | | |
| | Corrective Measures | | Project can only start as soon as the VWV project is in process and a huge amount is spent on expenditure so that VAT can be claimed to fund expenditure. | | | | | | | | |
| TL14 | Spend 60% of the water maintenance budget by 30 June 2019 {(Actual expenditure on maintenance divided by the total approved maintenance budget)x100} | % of the water maintenance budget spent by 30 June 2019 {(Actual expenditure on maintenance divided by the total approved maintenance budget)x100} | All | 77.77% | 60% | 20% | 30% | 30% | 17.29% | R | |
| | Corrective Measures | | Expenditure is limited due to cash-flow constraints and limited capacity. | | | | | | | | |
| TL15 | Spend 60% of the sport and recreation maintenance budget by 30 June 2019 {(Actual expenditure on maintenance divided by the total approved maintenance budget)x100} | % of the sport and recreation maintenance budget spent by 30 June 2019 {(Actual expenditure on maintenance divided by the total approved maintenance budget)x100} | All | 159.73% | 60% | 20% | 30% | 30% | 32.77% | G 2 | |
| TL16 | 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 | 100% | 90% | 90% | 90% | 90% | 90% | G | |
| TL17 | Revive the Disaster Management Committee with all internal and external stakeholders by 30 September 2018 | Disaster Management Committee revived by 30 September 2018 | All | New Key Performance Indicator for 2018/19 | 1 | 1 | 0 | 1 | 0 | R | |



Midyear Budget and Performance Report for 2017/18 as at 31 December 2018

| Ref | KPI | Unit of Measurement | Ward | Actual performance of 2017/18 | Annual Target 2018/19 | Overall performance for the mid-year ending 31 December 2018 | | | | |
|------|---|--|--|---|-----------------------|--|----|--------|--------|-------|
| | | | | | | Q1 | Q2 | Target | Actual | R |
| | Corrective Measures | | District function, will be taken up with them. The KPI will be deleted with the adjustment of the Top layer SDBIP. | | | | | | | |
| TL18 | Facilitate the meetings of the Disaster Management Committee | Number of meetings facilitated | All | New Key Performance Indicator for 2018/19 | 3 | 0 | 1 | 1 | 0 | R |
| | Corrective Measures | | District function, will be taken up with them. The KPI will be deleted with the adjustment of the Top layer SDBIP. | | | | | | | |
| TL19 | Develop Disaster Contingency plans for fires, storms, water and dam safety and submit to Council by 31 December 2018 | Number of contingency plans developed and submitted to Council by 31 December 2018 | All | New Key Performance Indicator for 2018/19 | 4 | 0 | 4 | 4 | 0 | R |
| | Corrective Measures | | District function, will be taken up with them. The KPI will be deleted with the adjustment of the Top layer SDBIP. | | | | | | | |
| TL20 | Establishing a Commonage Committee in terms of the Municipal Commonage Policy by 31 December 2018 | Commonage Committee established by 31 December 2018 | All | New Key Performance Indicator for 2018/19 | 1 | 0 | 1 | 1 | 0 | R |
| | Corrective Measures | | Meeting was scheduled, but no quorum. | | | | | | | |
| TL21 | Facilitate the meetings of the Commonage Committee | Number of meetings facilitated | All | New Key Performance Indicator for 2018/19 | 2 | 0 | 0 | 0 | 0 | N / A |
| TL22 | Review the Commonage Policy especially with regard to the composition of the Commonage Committee and submit to Council by 30 September 2018 | Commonage policy reviewed and submitted to Council by 30 September 2018 | All | New Key Performance Indicator for 2018/19 | 1 | 1 | 0 | 1 | 0 | R |
| | Corrective Measures | | Meeting was scheduled for Commonage Committee to discuss policy, but no quorum. | | | | | | | |
| TL23 | Submit an application to MIG for the landfill site | Application submitted to MIG by 30 September 2018 | All | New Key Performance | 1 | 1 | 0 | 1 | 0 | R |



Midyear Budget and Performance Report for 2017/18 as at 31 December 2018

| Ref | KPI | Unit of Measurement | Ward | Actual performance of 2017/18 | Annual Target 2018/19 | Overall performance for the mid-year ending 31 December 2018 | | | | |
|------|---|---|---|---|-----------------------|--|----|--------|--------|-------|
| | | | | | | Q1 | Q2 | Target | Actual | R |
| | project by 30 September 2018 | | | Indicator for 2018/19 | | | | | | |
| | Corrective Measures | | MISA representative will submit plan. | | | | | | | |
| TL24 | Develop a maintenance plan for dams that include quarterly, monthly and weekly actions and submit to MM by 30 September 2018 for sign-off | Maintenance plan develop and submitted to MM by 30 September 2018 | All | New Key Performance Indicator for 2018/19 | 1 | 1 | 0 | 1 | 0 | R |
| | Corrective Measures | | TB will discuss with MISA representative to support with the compilation of the plan. | | | | | | | |
| TL25 | Establish a Sport Committees per town by 30 September 2018 | Number of Sport Committees established by 30 September 2018 | All | New Key Performance Indicator for 2018/19 | 3 | 3 | 0 | 3 | 0 | R |
| | Corrective Measures | | Will be taken up with the Department of Sport. | | | | | | | |
| TL26 | Development an action plan for all the different special programmes within the municipality area and submit to Council by 30 September 2018 | Action plan developed and submitted to Council by 30 September 2018 | All | New Key Performance Indicator for 2018/19 | 1 | 1 | 0 | 1 | 0 | R |
| | Corrective Measures | | Official responsible is reminded to complete the plan. | | | | | | | |
| TL27 | Report quarterly to Council on the implementation of the action plan of all the different special programmes within the municipality area | Number of reports submitted to Council | All | New Key Performance Indicator for 2018/19 | 4 | 1 | 1 | 2 | 0 | R |
| | Corrective Measures | | Plan not yet compiled and submitted to Council. | | | | | | | |
| TL44 | Number of formal residential properties connected to | Number of residential properties which are billed for sewerage | All | 691 | 750 | 0 | 0 | 0 | 0 | N / A |



Midyear Budget and Performance Report for 2017/18 as at 31 December 2018

| Ref | KPI | Unit of Measurement | Ward | Actual performance of 2017/18 | Annual Target 2018/19 | Overall performance for the mid-year ending 31 December 2018 | | | | |
|------|--|---|------|-------------------------------|-----------------------|--|----|--------|--------|-------|
| | | | | | | Q1 | Q2 | Target | Actual | R |
| | the municipal waste water sanitation/sewage network for sewerage service, irrespective of the number of water closets (toilets) and billed for the service as at 30 June 2019 | | | | | | | | | |
| TL45 | 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 2019 | Number of residential properties which are billed for electricity or have pre paid meters (Excluding Eskom areas) as at 30 June | All | 1,138 | 1,135 | 0 | 0 | 0 | 0 | N / A |
| TL46 | Number of formal residential properties for which refuse is removed once per week and billed for the service as at 30 June 2019 | Number of residential properties which are billed for refuse removal | All | 1,997 | 1,950 | 0 | 0 | 0 | 0 | N / A |
| TL48 | Provide free basic water to indigent households as at 30 June 2019 | Number of indigent households receiving free basic water | All | 1,314 | 1,200 | 0 | 0 | 0 | 0 | N / A |
| TL49 | Provide free basic sanitation to indigent households as at 30 June 2019 | Number of indigent households receiving free basic sanitation services | All | 897 | 962 | 0 | 0 | 0 | 0 | N / A |
| TL50 | Provide free basic electricity to indigent | Number of indigent households | All | 1,200 | 1,150 | 0 | 0 | 0 | 0 | N / A |



Midyear Budget and Performance Report for 2017/18 as at 31 December 2018

| Ref | KPI | Unit of Measurement | Ward | Actual performance of 2017/18 | Annual Target 2018/19 | Overall performance for the mid-year ending 31 December 2018 | | | | |
|----------------------------|--|--|--|---|-----------------------|--|-----|--------|--------|-------|
| | | | | | | Q1 | Q2 | Target | Actual | R |
| | households as at 30 June 2019 | receiving free basic electricity | | | | | | | | |
| TL51 | Provide free basic refuse removal to indigent households as at 30 June 2019 | Number of indigent households receiving free basic refuse removal services | All | 1,314 | 1,200 | 0 | 0 | 0 | 0 | N / A |
| TL52 | The percentage of the municipal capital budget actually spent on capital projects by 30 June 2019 [(Amount actually spent on capital projects/ Amount budgeted for capital projects)x100] | % of capital budget spent on capital projects by 30 June 2019 | All | 58.36% | 90% | 0% | 30% | 30% | 23% | O |
| Corrective Measures | | | WAF RBIG project not implemented due to legal actions. | | | | | | | |
| TL60 | Spend 90% of the total amount budgeted to install bulk water supply from Saaipoort to Vanwyksvlei by 30 June 2019 {(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 | 13.52% | 90% | 10% | 30% | 30% | 0% | R |
| Corrective Measures | | | KPI will be deleted for Top Layer SDBIP. Legal actions currently in process. | | | | | | | |
| TL61 | Spend 90% of the total amount budgeted to upgrade the water network in Vosburg by 30 June 2019 {(Total actual expenditure for | % of budget spent {(Total actual expenditure for the project/Total amount budgeted for the project)x100} | 3 | New Key Performance Indicator for 2018/19 | 90% | 10% | 30% | 30% | 40% | G 2 |



Midyear Budget and Performance Report for 2017/18 as at 31 December 2018

| Ref | KPI | Unit of Measurement | Ward | Actual performance of 2017/18 | Annual Target 2018/19 | Overall performance for the mid-year ending 31 December 2018 | | | | | |
|---------------------|--|--|--|---|-----------------------|--|-----|--------|--------|---|--|
| | | | | | | Q1 | Q2 | Target | Actual | R | |
| | the project/Total amount budgeted for the project)x100} | | | | | | | | | | |
| TL62 | Spend 90% of the total amount budgeted to upgrade the electricity network in Klokkiesdorp by 30 June 2019 {(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 | New Key Performance Indicator for 2018/19 | 90% | 10% | 30% | 30% | 12% | R | |
| Corrective Measures | | | Contractor only started in January 2019. | | | | | | | | |
| TL63 | Spend 90% of the total amount budgeted to pave streets in Bonteheuwel by 30 June 2019 {(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} | 2 | New Key Performance Indicator for 2018/19 | 90% | 10% | 30% | 30% | 72% | B | |
| TL64 | Spend 90% of the total amount budgeted for water connections in Bonteheuwel by 30 June 2019 {(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} | 2 | New Key Performance Indicator for 2018/19 | 90% | 10% | 30% | 30% | 0% | R | |



Midyear Budget and Performance Report for 2017/18 as at 31 December 2018

| Ref | KPI | Unit of Measurement | Ward | Actual performance of 2017/18 | Annual Target 2018/19 | Overall performance for the mid-year ending 31 December 2018 | | | | |
|------|--|--|--|---|-----------------------|--|-----|--------|--------|--------|
| | | | | | | Q1 | Q2 | Target | Actual | R |
| | Corrective Measures | | Funds were shifted for sewerage De Bult, KPI will change with adjustment of Top Layer SDBIP. | | | | | | | |
| TL65 | Spend 90% of the total amount budgeted for the drilling of boreholes by 30 June 2019 {(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 | New Key Performance Indicator for 2018/19 | 90% | 10% | 30% | 30% | 83% | B |
| TL66 | Spend 90% of the total amount budgeted to upgrade streets in Vanwyksvlei by 30 June 2019 {(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 | New Key Performance Indicator for 2018/19 | 90% | 10% | 30% | 30% | 42% | G 2 |

Promote economic development, tourism and growth opportunities

| Ref | KPI | Unit of Measurement | Ward | Actual performance of 2017/18 | Annual Target 2018/19 | Overall performance for the mid-year ending 31 December 2018 | | | | |
|------|--|--|------|---|-----------------------|--|----|--------|--------|-------------|
| | | | | | | Q1 | Q2 | Target | Actual | R |
| TL28 | Review the LED strategy that includes an implementation plan and submit to Council by 30 June 2019 | LED strategy reviewed and submitted to Council by 30 June 2019 | All | New Key Performance Indicator for 2018/19 | 1 | 0 | 0 | 0 | 0 | N / A |
| TL29 | Create temporary jobs opportunities in terms of EPWP by 30 June 2019 | Number of job opportunities created by 30 June 2019 | All | 33 | 30 | 0 | 10 | 10 | 30 | B |



Midyear Budget and Performance Report for 2017/18 as at 31 December 2018

| Ref | KPI | Unit of Measurement | Ward | Actual performance of 2017/18 | Annual Target 2018/19 | Overall performance for the mid-year ending 31 December 2018 | | | | |
|------|---|---|---|---|-----------------------|--|----|--------|--------|---|
| | | | | | | Q1 | Q2 | Target | Actual | R |
| TL30 | Investigate the possibility of private investment for the management of the nature garden and submit report with recommendations to Council by 31 December 2018 | Report submitted to Council by 31 December 2018 | All | New Key Performance Indicator for 2018/19 | 1 | 0 | 1 | 1 | 0 | R |
| | Corrective Measures | | Capacity constraints. KPI will be deleted with the adjustment of the Top Layer SDBIP. | | | | | | | |
| TL31 | Investigate the options for the management of the caravan park and submit report with recommendations to Council by 31 December 2018 | Report submitted to Council by 31 December 2018 | All | New Key Performance Indicator for 2018/19 | 1 | 0 | 1 | 1 | 0 | R |
| | Corrective Measures | | Capacity constraints. KPI will be deleted with the adjustment of the Top Layer SDBIP. | | | | | | | |

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

| Ref | KPI | Unit of Measurement | Ward | Actual performance of 2017/18 | Annual Target 2018/19 | Overall performance for the mid-year ending 31 December 2018 | | | | |
|------|--|---|------|-------------------------------|-----------------------|--|----|--------|--------|-------|
| | | | | | | Q1 | Q2 | Target | Actual | R |
| TL32 | The number of people from employment equity target groups employed (to be appointed) in the three highest levels of management in compliance with the equity plan as at 30 June 2019 | Number of people employed (to be appointed) | All | 1 | 1 | 0 | 0 | 0 | 0 | N / A |
| TL33 | The percentage of the municipality's personnel | % of the municipality's personnel budget on | All | 0.05% | 0.05% | 0% | 0% | 0% | 0% | N / A |



Midyear Budget and Performance Report for 2017/18 as at 31 December 2018

| Ref | KPI | Unit of Measurement | Ward | Actual performance of 2017/18 | Annual Target 2018/19 | Overall performance for the mid-year ending 31 December 2018 | | | | |
|------|--|--|------|---|-----------------------|--|-----|--------|--------|-------|
| | | | | | | Q1 | Q2 | Target | Actual | R |
| | budget actually spent on implementing its workplace skills plan by 30 June 2019 [(Actual amount spent on training/total operational budget)x100] | training by 30 June 2019 (Actual amount spent on training/total personnel budget)x100 | | | | | | | | |
| TL34 | Limit the vacancy rate to less than 10% of budgeted posts by 30 June 2019 ((Number of posts filled/Total number of budgeted posts)x100) | % vacancy rate of budgeted posts by 30 June 2019 (Number of posts filled/Total number of budgeted posts)x100 | All | 5.50% | 10% | 10% | 10% | 10% | 4.40% | B |
| TL35 | Submit the Draft Annual Report to Council by 31 January 2019 | Draft Annual Report submitted to Council by 31 January 2019 | All | 1 | 1 | 0 | 0 | 0 | 0 | N / A |
| TL36 | Compile an action plan for the development of the skills of personnel and submit to Council by 30 September 2018 | Action plan compiled and submitted to Council by 30 September 2018 | All | New Key Performance Indicator for 2018/19 | 1 | 1 | 0 | 1 | 0 | R |
| | Corrective Measures | | | KPI will be deleted with the adjustment of the Top Layer SDBIP, part of WPSP. | | | | | | |
| TL37 | Submit the Work Skills Plan to Local Government SETA by 30 April 2019 | Work Skills Plan submitted to LGSETA by 30 April 2019 | All | 1 | 1 | 0 | 0 | 0 | 0 | N / A |
| TL38 | Complete a needs analysis for office accommodation and submit to Council by 30 September 2018 | Needs analysis completed and submitted to Council by 30 September 2018 | All | New Key Performance Indicator for 2018/19 | 1 | 1 | 0 | 1 | 0 | R |
| | Corrective Measures | | | Will be completed by 30 June 2019. | | | | | | |



Midyear Budget and Performance Report for 2017/18 as at 31 December 2018

| Ref | KPI | Unit of Measurement | Ward | Actual performance of 2017/18 | Annual Target 2018/19 | Overall performance for the mid-year ending 31 December 2018 | | | | |
|------|--|--|--|---|-----------------------|--|----|--------|--------|-------|
| | | | | | | Q1 | Q2 | Target | Actual | R |
| TL39 | Compile performance plans for all managers that report to Snr Managers by 30 September 2019 {(Number of managers with signed performance plans/total number of applicable managers)x100} | % of managers that report to Snr Managers with signed performance plans {(Number of managers with signed performance plans/total number of applicable managers)x100} | All | New Key Performance Indicator for 2018/19 | 100% | 100% | 0% | 100% | 0% | R |
| | Corrective Measures | | KPI will be deleted with the adjustment of the Top Layer SDBIP. Resistance from personnel. | | | | | | | |
| TL40 | Develop a maintenance plan for all municipal assets that include quarterly, monthly and weekly actions for all municipal assets and submit to MM by 31 March 2019 for sign-off | Maintenance plan develop and submitted to MM by 31 March 2019 | All | New Key Performance Indicator for 2018/19 | 1 | 0 | 0 | 0 | 0 | N / A |
| TL41 | Develop a maintenance plan for water, roads and electricity that include quarterly, monthly and weekly actions and submit to MM by 31 March 2019 for sign-off | Maintenance plan develop and submitted to MM by 31 March 2019 | All | New Key Performance Indicator for 2018/19 | 1 | 0 | 0 | 0 | 0 | N / A |
| TL47 | Number of formal residential properties that receive piped water (credit) that is connected to the municipal | Number of residential properties which are billed for water | All | 1,913 | 1,950 | 0 | 0 | 0 | 0 | N / A |



Midyear Budget and Performance Report for 2017/18 as at 31 December 2018

| Ref | KPI | Unit of Measurement | Ward | Actual performance of 2017/18 | Annual Target 2018/19 | Overall performance for the mid-year ending 31 December 2018 | | | | |
|------|---|--|------|-------------------------------|-----------------------|--|----|--------|--------|-------|
| | | | | | | Q1 | Q2 | Target | Actual | R |
| | water infrastructure network and billed for the service as at 30 June 2019 | | | | | | | | | |
| TL53 | Financial viability measured in terms of the municipality's ability to meet it's service debt obligations as at 30 June 2019 ((Short Term Borrowing + Bank Overdraft + Short Term Lease + Long Term Borrowing + Long Term Lease) / Total Operating Revenue - Operating Conditional Grant) | % debt coverage | All | 0% | 45% | 0% | 0% | 0% | 0% | N / A |
| TL54 | Financial viability measured in terms of the outstanding service debtors as at 30 June 2019 ((Total outstanding service debtors/ revenue received for services)X100) | % of outstanding service debtors to revenue received for services | All | 32.74% | 10.50% | 0% | 0% | 0% | 0% | N / A |
| TL55 | Financial viability measured in terms of the available cash to cover fixed operating expenditure as at 30 June 2019 ((Cash and Cash Equivalents - Unspent Conditional | Number of months it takes to cover fix operating expenditure with available cash | All | 8.7 | 3 | 0 | 0 | 0 | 0 | N / A |



Midyear Budget and Performance Report for 2017/18 as at 31 December 2018

| Ref | KPI | Unit of Measurement | Ward | Actual performance of 2017/18 | Annual Target 2018/19 | Overall performance for the mid-year ending 31 December 2018 | | | | |
|------|--|---|--|---|-----------------------|--|-----|--------|--------|-------|
| | | | | | | Q1 | Q2 | Target | Actual | R |
| | Grants - Overdraft) + Short Term Investment) / Monthly Fixed Operational Expenditure excluding (Depreciation, Amortisation, and Provision for Bad Debts, Impairment and Loss on Disposal of Assets)) | | | | | | | | | |
| TL56 | Submit the annual financial statements to AGSA by 31 August 2018 | Annual financial statements submitted to AGSA by 31 August 2018 | All | 1 | 1 | 1 | 0 | 1 | 1 | G |
| TL57 | Submit the draft main budget to Council by 31 March 2019 | Draft main budget submitted to Council by 31 March 2019 | All | 1 | 1 | 0 | 0 | 0 | 0 | N / A |
| TL58 | Achieve a debtor payment percentage of 80% by 30 June 2019 ((Gross Debtors Opening Balance + Billed Revenue - Gross Debtors Closing Balance - Bad Debts Written Off/Billed Revenue) x 100) | % debtor payment achieved | All | 63% | 80% | 80% | 80% | 80% | 50% | R |
| | Corrective Measures | | Enforcement of Credit Control Policy. | | | | | | | |
| TL59 | Develop a Revenue Strategy and submit to Council by 30 September 2018 | Revenue Strategy submitted to council by 30 September 2018 | All | New Key Performance Indicator for 2018/19 | 1 | 1 | 0 | 1 | 0 | R |
| | Corrective Measures | | Further discussion is needed on the way forward. | | | | | | | |



2.3 Adjustment of the Top Layer SDBIP for 2018/19

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 2019 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 2017/18.

2.4 Annual Report for 2017/18

The draft Annual Report of the 2017/18 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 2017/18.

However, to ensure the credibility of the 2017/18 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