

Midyear Budget
and
Performance Report
2020/21
31 December 2020

Kareeberg Municipality





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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.

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**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 2020 to 31 December 2020 amount to **R40,541 million or 54.03% of the total budgeted revenue of R81,311 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 for the period 1 July 2020 to 31 December 2020 amounts to **R23,482 million or 30% of the total budgeted expenditure R79,211 million. This include irregular expenditure and fruitless expenditure of R66 370.**

Capital Expenditure

The total capital expenditure for the period 1 July 2020 to 31 December 2020, amounts to **R1,666 million or 2.14% of the total capital budget that amounts to R78,118 million.** The low expenditure is due to the late appointment of Consultants (December 2020). A portion of the allocations may be withheld. It will be reflected in the adjustments budget.

Cash Flow

The detail of this section can be found in paragraph 2.1.7 of this report Table C7 (Financial Position). The balance at the end of the period for the cash flow statement amounts to **R46,731 million. The Cash General account is R18,191 million.** The low payment rate prevents budgeted maintenance.

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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 Kareberg - Table C1 Monthly Budget Statement Summary - Mid-Year Assessment | | | | | | | | | |
|--|-----------------|---------------------|-----------------|----------------|---------------|---------------|-----------------|----------------|--------------------|
| Description | 2019/20 | Budget Year 2020/21 | | | | | | | |
| | 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 | 9 229 | 9 084 | 9 084 | (80) | 10 174 | 4 542 | 5 632 | 124% | 9 084 |
| Service charges | 15 249 | 15 549 | 15 549 | (759) | 5 704 | 7 775 | (2 071) | -27% | 15 549 |
| Investment revenue | 2 430 | 3 145 | 3 145 | 37 | 622 | 1 572 | (950) | -60% | 3 145 |
| Transfers and subsidies | 30 231 | 31 244 | 34 386 | 11 221 | 23 856 | 17 193 | 6 663 | 39% | 34 386 |
| Other own revenue | 1 532 | 19 146 | 19 146 | 7 | 184 | 9 573 | (9 389) | -98% | 19 146 |
| Total Revenue (excluding capital transfers and contributions) | 58 671 | 78 169 | 81 311 | 10 426 | 40 541 | 40 655 | (115) | -0% | 81 311 |
| Employee costs | 21 405 | 25 915 | 25 957 | 2 218 | 10 606 | 12 979 | (2 373) | -18% | 25 957 |
| Remuneration of Councillors | 2 647 | 2 819 | 2 819 | 235 | 1 381 | 1 410 | (28) | -2% | 2 819 |
| Depreciation & asset impairment | 5 419 | 4 429 | 4 429 | - | - | 2 215 | (2 215) | -100% | 4 429 |
| Finance charges | 1 726 | 1 001 | 1 001 | - | - | 501 | (501) | -100% | 1 001 |
| Materials and bulk purchases | 12 342 | 14 983 | 14 983 | 1 075 | 6 682 | 7 492 | (810) | -11% | 14 983 |
| Transfers and subsidies | - | 1 371 | 2 371 | - | - | 1 186 | (1 186) | -100% | 2 371 |
| Other expenditure | 21 930 | 25 642 | 27 649 | 1 144 | 4 814 | 13 825 | (9 011) | -65% | 27 649 |
| Total Expenditure | 65 470 | 76 162 | 79 211 | 4 672 | 23 482 | 39 605 | (16 123) | -41% | 79 211 |
| Surplus/(Deficit) | (6 799) | 2 007 | 2 100 | 5 755 | 17 058 | 1 050 | 16 008 | 1524% | 2 100 |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial and District) | 9 020 | 99 567 | 76 018 | 1 114 | 1 666 | 38 009 | ### | -96% | 76 018 |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) & Transfers and | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after capital transfers & contributions | 2 221 | 101 574 | 78 118 | 6 868 | 18 725 | 39 059 | (20 334) | -52% | 78 118 |
| Share of surplus/ (deficit) of associate | - | - | - | - | - | - | - | - | - |
| Surplus/ (Deficit) for the year | 2 221 | 101 574 | 78 118 | 6 868 | 18 725 | 39 059 | (20 334) | -52% | 78 118 |
| Capital expenditure & funds sources | | | | | | | | | |
| Capital expenditure | 9 020 | 99 567 | 78 118 | 1 114 | 1 666 | 39 059 | (37 393) | -96% | 78 118 |
| Capital transfers recognised | 9 020 | 99 567 | 76 018 | 1 114 | 1 666 | 39 059 | (37 393) | -96% | 76 018 |
| Borrowing | - | - | - | - | - | - | - | - | - |
| Internally generated funds | - | - | 2 100 | - | - | - | - | - | 2 100 |
| Total sources of capital funds | 9 020 | 99 567 | 78 118 | 1 114 | 1 666 | 39 059 | (37 393) | -96% | 78 118 |
| Financial position | | | | | | | | | |
| Total current assets | 31 609 | 40 392 | (102 710) | - | 91 830 | - | - | - | 40 392 |
| Total non current assets | 182 813 | 218 787 | 220 887 | - | 184 603 | - | - | - | 197 338 |
| Total current liabilities | 5 690 | 12 207 | 12 207 | - | 49 235 | - | - | - | 12 207 |
| Total non current liabilities | 17 950 | 34 523 | 34 523 | - | 17 950 | - | - | - | 34 523 |
| Community wealth/Equity | 190 783 | 313 742 | 288 034 | - | 209 249 | - | - | - | 191 000 |
| Cash flows | | | | | | | | | |
| Net cash from (used) operating | (11 824) | 108 365 | 108 365 | 2 124 | 6 173 | 42 349 | 36 177 | 85% | 108 365 |
| Net cash from (used) investing | (5 961) | (99 567) | (99 567) | (1 114) | (1 665) | (38 013) | (36 348) | 96% | (99 567) |
| Net cash from (used) financing | 2 | 370 | 370 | - | 5 | 25 | 20 | 80% | 370 |
| Cash/cash equivalents at the month/year end | 24 646 | 51 538 | 51 538 | - | 81 034 | 46 731 | (34 303) | -73% | 85 689 |
| 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 | 11 813 | 2 085 | 2 801 | 3 920 | 921 | 5 709 | 26 | 1 | 27 276 |
| Creditors Age Analysis | | | | | | | | | |
| Total Creditors | - | - | - | - | - | - | - | - | - |

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

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

| NC074 Kareeberg - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - Mid-Year Assessment | | | | | | | | | | |
|---|-----|-----------------|---------------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|
| Description | Ref | 2019/20 | Budget Year 2020/21 | | | | | | | |
| | | 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 | | 43 336 | 57 154 | 60 371 | 9 083 | 32 716 | 30 185 | 2 531 | 8% | 60 371 |
| Executive and council | | 31 072 | 10 350 | 10 350 | 4 714 | 10 516 | 5 175 | 5 342 | 103% | 10 350 |
| Finance and administration | | 12 264 | 46 804 | 50 021 | 4 369 | 22 200 | 25 011 | (2 811) | -11% | 50 021 |
| Internal audit | | - | - | - | - | - | - | - | - | - |
| Community and public safety | | 165 | 1 303 | 1 228 | 2 | 11 | 614 | (603) | -98% | 1 228 |
| Community and social services | | 155 | 1 283 | 1 208 | 1 | 11 | 604 | (593) | -98% | 1 208 |
| Sport and recreation | | 1 | 11 | 11 | - | - | 6 | (6) | -100% | 11 |
| Public safety | | - | - | - | - | - | - | - | - | - |
| Housing | | 9 | 9 | 9 | 1 | - | 5 | (5) | -100% | 9 |
| Health | | - | - | - | - | - | - | - | - | - |
| Economic and environmental services | | 8 939 | 9 078 | 9 078 | 1 | 13 | 4 539 | (4 526) | -100% | 9 078 |
| Planning and development | | - | - | - | - | - | - | - | - | - |
| Road transport | | 8 938 | 9 078 | 9 078 | 1 | 13 | 4 539 | (4 526) | -100% | 9 078 |
| Environmental protection | | 1 | - | - | - | - | - | - | - | - |
| Trading services | | 15 250 | 110 200 | 86 651 | 2 454 | 9 467 | 43 326 | (33 859) | -78% | 86 651 |
| Energy sources | | 9 622 | 18 856 | 14 956 | 1 497 | 5 489 | 7 478 | (1 989) | -27% | 14 956 |
| Water management | | 3 209 | 85 439 | 65 790 | 155 | 1 982 | 32 895 | (30 914) | -94% | 65 790 |
| Waste water management | | 962 | 1 346 | 1 346 | 1 144 | 1 585 | 673 | 912 | 136% | 1 346 |
| Waste management | | 1 457 | 4 559 | 4 559 | (341) | 410 | 2 279 | (1 869) | -82% | 4 559 |
| Other | 4 | 0 | 0 | 0 | - | - | 0 | (0) | -100% | 0 |
| Total Revenue - Functional | 2 | 67 690 | 177 736 | 157 329 | 11 540 | 42 207 | 78 664 | (36 457) | -46% | 157 329 |
| Expenditure - Functional | | | | | | | | | | |
| Governance and administration | | 27 895 | 31 548 | 31 548 | 2 019 | 8 937 | 15 774 | (6 836) | -43% | 31 548 |
| Executive and council | | 11 870 | 12 102 | 12 102 | 361 | 2 708 | 6 051 | (3 343) | -55% | 12 102 |
| Finance and administration | | 16 026 | 19 445 | 19 445 | 1 658 | 6 229 | 9 723 | (3 493) | -36% | 19 445 |
| Internal audit | | - | - | - | - | - | - | - | - | - |
| Community and public safety | | 2 495 | 3 464 | 4 506 | 301 | 1 358 | 2 253 | (895) | -40% | 4 506 |
| Community and social services | | 2 192 | 2 942 | 3 984 | 261 | 1 192 | 1 992 | (800) | -40% | 3 984 |
| Sport and recreation | | 241 | 432 | 432 | 39 | 133 | 216 | (83) | -38% | 432 |
| Public safety | | 57 | 67 | 67 | - | 27 | 34 | (6) | -19% | 67 |
| Housing | | 0 | 11 | 11 | - | 0 | 6 | (5) | -95% | 11 |
| Health | | 6 | 12 | 12 | - | 5 | 6 | (0) | -9% | 12 |
| Economic and environmental services | | 6 778 | 8 188 | 8 188 | 409 | 1 862 | 4 094 | (2 232) | -55% | 8 188 |
| Planning and development | | - | - | - | - | - | - | - | - | - |
| Road transport | | 6 425 | 7 919 | 7 919 | 400 | 1 862 | 3 959 | (2 097) | -53% | 7 919 |
| Environmental protection | | 353 | 270 | 270 | 9 | - | 135 | (135) | -100% | 270 |
| Trading services | | 28 294 | 34 953 | 34 953 | 1 941 | 11 325 | 17 476 | (6 152) | -35% | 34 953 |
| Energy sources | | 15 414 | 18 167 | 18 167 | 1 141 | 7 196 | 9 084 | (1 888) | -21% | 18 167 |
| Water management | | 2 818 | 3 086 | 3 086 | 113 | 706 | 1 543 | (837) | -54% | 3 086 |
| Waste water management | | 4 959 | 7 496 | 7 496 | 470 | 2 389 | 3 748 | (1 359) | -36% | 7 496 |
| Waste management | | 5 103 | 6 203 | 6 203 | 217 | 1 034 | 3 101 | (2 068) | -67% | 6 203 |
| Other | | 7 | 15 | 15 | 3 | - | 8 | (8) | -100% | 15 |
| Total Expenditure - Functional | 3 | 65 470 | 78 169 | 79 211 | 4 672 | 23 482 | 39 605 | (16 123) | -41% | 79 211 |
| Surplus/ (Deficit) for the year | | 2 221 | 99 567 | 78 118 | 6 868 | 18 725 | 39 059 | (20 334) | -52% | 78 118 |

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Mid-year Budget & Performance Report

2020/21

A1 - OPERATING INCOME & EXPENDITURE BY FUNCTIONAL CLASSIFICATION (Summary Report)

Annual 2020 - 2021

GENERAL FINANCE STATISTIC CLASSIFICATIONS

| | | Executive and Council | Budget and Treasury | Corporate Services | Planning & Development | Health | Community and Social Services | Housing | Public Safety | Sport and Recreation | Environmental Protection | Solid Waste Management | Waste Water Management | Road Transport | Water | Electricity | Total |
|----|---|-----------------------|---------------------|--------------------|------------------------|------------|-------------------------------|---------|---------------|----------------------|--------------------------|------------------------|------------------------|----------------|--------------|----------------|----------------|
| 1 | PROPERTY RATES | -1 | -2 | -3 | -4 | -5 | -6 | -7 | -8 | -9 | -10 | -11 | -12 | -13 | -14 | -15 | 10 174 188.00 |
| 2 | Less: Income Forfeiture - Rates | - | 10 174 188.00 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 3 | Government Grants and Subsidies | 9 860 540.00 | 11 659 360.60 | - | - | - | - | - | - | - | - | - | 1 600 000.00 | 7 000.00 | 500 000.00 | - | 28 859 630.60 |
| 4 | Public Contributions and Donations | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 5 | Fines | 2 550.00 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 2 550.00 |
| 6 | Interest Payments | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 7 | Stock Adjustments | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 8 | Actual Gains | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 9 | Property rates - penalties imposed and collection charges | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 10 | Service Charges | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 11 | Less: Income Forfeiture - Services | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 12 | Water Services Authority Contribution | - | 151 555.00 | - | - | - | - | - | - | - | - | - | - | - | - | - | 151 555.00 |
| 13 | Rental of Facilities and Equipment | - | - | - | - | - | 700.00 | - | - | - | - | - | - | - | - | - | 700.00 |
| 14 | Interest Earned - External Investments | 833 359.30 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 833 359.30 |
| 15 | Interest Earned - Outstanding Debtors | 244.90 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 244.90 |
| 16 | Less: Interest Payments | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 17 | Agency Services | 768.78 | 2 957.40 | - | - | - | 10 250.00 | - | - | - | - | - | - | - | - | - | 14 912.18 |
| 18 | Unmonitored discount - interest - revenue | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 19 | Dividends Received | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 20 | Contributed PPE | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 21 | Gains on Disposal of PPE | - | - | - | - | - | 11 020.00 | - | - | - | - | - | - | - | - | - | 11 020.00 |
| 22 | TOTAL REVENUE | 10 516 357.00 | 22 199 919.93 | - | - | - | 11 020.00 | - | - | - | - | 410 447.83 | 1 535 173.01 | 9 240.00 | 1 326 595.96 | 4 472 028.83 | 49 540 716.53 |
| 23 | EMPLOYEE RELATED COSTS - WAGES AND SALARIES | (668 918.77) | (2 041 453.22) | (1 219 489.24) | - | - | (977 344.61) | - | - | (66 102.51) | - | (707 420.33) | (1 813 272.32) | (1 311 904.74) | (213 671.96) | (108 654.00) | (9 248 396.50) |
| 24 | EMPLOYEE RELATED COSTS - SOCIAL CONTRIBUTIONS | (4 329.48) | (3 037 47.43) | (244 437.73) | - | - | (164 110.49) | - | - | (11 884.12) | - | (112 497.14) | (277 992.29) | (199 222.61) | (28 207.65) | (21 108.17) | (1 387 226.66) |
| 25 | Remuneration of Councilors | (1 381 461.24) | - | - | - | - | - | - | - | - | - | - | - | - | - | - | (1 381 461.24) |
| 26 | Collection Costs | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 27 | Depreciation and Amortisation | - | - | - | - | - | - | - | (2 539.24) | - | - | - | - | - | - | - | (2 539.24) |
| 28 | Asset Impairment | - | (20 891.06) | - | - | - | (24 192.21) | - | - | (25 308.78) | - | - | - | - | - | - | (70 392.05) |
| 29 | Other materials | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 30 | Finance Charges | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 31 | Unmonitored Discount - Interest - Expenditure | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 32 | Buy Purchases | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 33 | Grants and Subsidies | - | (1 169 236.31) | (5 692.40) | - | - | - | - | - | - | - | - | - | - | - | - | (1 174 928.71) |
| 34 | Operating Grant Expenditure | 655 343.66 | (1 335 747.39) | (17 586.06) | - | (5 295.00) | (71 865.06) | - | - | (30 831.08) | - | - | - | - | - | (6 681 638.60) | (1 803 140.12) |
| 35 | Other expenditure | (2 708 073.14) | (4 742 546.41) | (1 487 116.49) | - | (5 295.00) | (1 191 842.27) | - | - | (27 333.74) | - | - | - | - | - | (330 803.40) | (9 525 090.96) |
| 36 | Internal charges (Activity Based Costing) | - | - | - | - | (5 295.00) | (1 191 842.27) | - | - | (27 333.74) | - | - | - | - | - | - | (1 415 366.01) |
| 37 | TOTAL EXPENDITURE | (2 708 073.14) | (4 742 546.41) | (1 487 116.49) | - | (5 295.00) | (1 191 842.27) | - | - | (27 333.74) | - | - | - | - | - | - | (9 525 090.96) |
| 38 | SURPLUS / (DEFICIT) | 7 808 279.93 | 17 457 373.52 | 1 487 116.49 | - | 3 295.00 | 2 128 075.73 | - | - | (27 333.74) | - | - | - | - | - | - | 10 015 625.57 |
| 39 | Transfers Recognised - Capital | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 40 | Contributions Recognised - Capital | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 41 | Taxation | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 42 | OPERATING SURPLUS / (DEFICIT) AFTER CAPITAL TRANSFERS & CONTRIBUTIONS | 7 808 279.93 | 17 457 373.52 | 1 487 116.49 | - | 3 295.00 | 2 128 075.73 | - | - | (27 333.74) | - | - | - | - | - | - | 10 015 625.57 |
| 43 | Internal charges (Activity Based Costing) | - | - | - | - | (5 295.00) | (1 191 842.27) | - | - | (27 333.74) | - | - | - | - | - | - | (1 415 366.01) |
| 44 | TOTAL SURPLUS / (DEFICIT) | 7 808 279.93 | 17 457 373.52 | 1 487 116.49 | - | 3 295.00 | 2 128 075.73 | - | - | (27 333.74) | - | - | - | - | - | - | 8 600 259.56 |
| 45 | Internal charges (Activity Based Costing) | - | - | - | - | (5 295.00) | (1 191 842.27) | - | - | (27 333.74) | - | - | - | - | - | - | (1 415 366.01) |
| 46 | Share of Surplus / (Deficit) of Associate | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 47 | Share of Surplus / (Deficit) FOR THE YEAR | 7 808 279.93 | 17 457 373.52 | 1 487 116.49 | - | 3 295.00 | 2 128 075.73 | - | - | (27 333.74) | - | - | - | - | - | - | 8 600 259.56 |
| 48 | Share of Surplus / (Deficit) FOR THE YEAR | 7 808 279.93 | 17 457 373.52 | 1 487 116.49 | - | 3 295.00 | 2 128 075.73 | - | - | (27 333.74) | - | - | - | - | - | - | 8 600 259.56 |
| 49 | Share of Surplus / (Deficit) FOR THE YEAR | 7 808 279.93 | 17 457 373.52 | 1 487 116.49 | - | 3 295.00 | 2 128 075.73 | - | - | (27 333.74) | - | - | - | - | - | - | 8 600 259.56 |
| 50 | Share of Surplus / (Deficit) FOR THE YEAR | 7 808 279.93 | 17 457 373.52 | 1 487 116.49 | - | 3 295.00 | 2 128 075.73 | - | - | (27 333.74) | - | - | - | - | - | - | 8 600 259.56 |
| 51 | Share of Surplus / (Deficit) FOR THE YEAR | 7 808 279.93 | 17 457 373.52 | 1 487 116.49 | - | 3 295.00 | 2 128 075.73 | - | - | (27 333.74) | - | - | - | - | - | - | 8 600 259.56 |
| 52 | Share of Surplus / (Deficit) FOR THE YEAR | 7 808 279.93 | 17 457 373.52 | 1 487 116.49 | - | 3 295.00 | 2 128 075.73 | - | - | (27 333.74) | - | - | - | - | - | - | 8 600 259.56 |
| 53 | Share of Surplus / (Deficit) FOR THE YEAR | 7 808 279.93 | 17 457 373.52 | 1 487 116.49 | - | 3 295.00 | 2 128 075.73 | - | - | (27 333.74) | - | - | - | - | - | - | 8 600 259.56 |
| 54 | Share of Surplus / (Deficit) FOR THE YEAR | 7 808 279.93 | 17 457 373.52 | 1 487 116.49 | - | 3 295.00 | 2 128 075.73 | - | - | (27 333.74) | - | - | - | - | - | - | 8 600 259.56 |
| 55 | Share of Surplus / (Deficit) FOR THE YEAR | 7 808 279.93 | 17 457 373.52 | 1 487 116.49 | - | 3 295.00 | 2 128 075.73 | - | - | (27 333.74) | - | - | - | - | - | - | 8 600 259.56 |
| 56 | Share of Surplus / (Deficit) FOR THE YEAR | 7 808 279.93 | 17 457 373.52 | 1 487 116.49 | - | 3 295.00 | 2 128 075.73 | - | - | (27 333.74) | - | - | - | - | - | - | 8 600 259.56 |
| 57 | Share of Surplus / (Deficit) FOR THE YEAR | 7 808 279.93 | 17 457 373.52 | 1 487 116.49 | - | 3 295.00 | 2 128 075.73 | - | - | (27 333.74) | - | - | - | - | - | - | 8 600 259.56 |
| 58 | Share of Surplus / (Deficit) FOR THE YEAR | 7 808 279.93 | 17 457 373.52 | 1 487 116.49 | - | 3 295.00 | 2 128 075.73 | - | - | (27 333.74) | - | - | - | - | - | - | 8 600 259.56 |
| 59 | Share of Surplus / (Deficit) FOR THE YEAR | 7 808 279.93 | 17 457 373.52 | 1 487 116.49 | - | 3 295.00 | 2 128 075.73 | - | - | (27 333.74) | - | - | - | - | - | - | 8 600 259.56 |
| 60 | Share of Surplus / (Deficit) FOR THE YEAR | 7 808 279.93 | 17 457 373.52 | 1 487 116.49 | - | 3 295.00 | 2 128 075.73 | - | - | (27 333.74) | - | - | - | - | - | - | 8 600 259.56 |
| 61 | Share of Surplus / (Deficit) FOR THE YEAR | 7 808 279.93 | 17 457 373.52 | 1 487 116.49 | - | 3 295.00 | 2 128 075.73 | - | - | (27 333.74) | - | - | - | - | - | - | 8 600 259.56 |
| 62 | Share of Surplus / (Deficit) FOR THE YEAR | 7 808 279.93 | 17 457 373.52 | 1 487 116.49 | - | 3 295.00 | 2 128 075.73 | - | - | (27 333.74) | - | - | - | - | - | - | 8 600 259.56 |

| | | | | | | | | | | | | | | | | | |
|---------------|----------------|---------------|---------|---------|------------|---------------|---|---|---------------|-------------|---------|---------------|---------------|---------------|---------------|----------------|----------------|
| -8 952 791.00 | -17 359 843.00 | -4 357 695.00 | - | - | -11 587.00 | -2 941 606.00 | - | - | -2 577 022.00 | -706 639.00 | - | -6 202 646.00 | -7 488 167.00 | -8 117 965.00 | -2 734 570.00 | -17 424 706.00 | -78 295 890.00 |
| -5 674 717.86 | -12 611 296.59 | -2 870 878.51 | - | - | -8 292.00 | -1 749 823.43 | - | - | -2 549 888.28 | -573 232.51 | - | -5 169 023.49 | -5 079 126.43 | -8 285 644.80 | -2 026 876.80 | -10 226 688.86 | -58 803 489.64 |
| -87 659% | -72 68% | -65 88% | #DIV/0! | #DIV/0! | -54.30% | -59.45% | - | - | -98.94% | -81.12% | #DIV/0! | -483.33% | -88.01% | -77.05% | -74.16% | -85.70% | -70.00% |

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2.1.3 Table C3: Monthly Budget Statement - Financial Performance

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

| NC074 Kareeberg - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - Mid-Year | | | | | | | | | | |
|--|-----|-----------------|---------------------|-----------------|----------------|---------------|---------------|-----------------|----------------|--------------------|
| Vote Description | Ref | 2019/20 | Budget Year 2020/21 | | | | | | | |
| | | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | | | | | | | | | | |
| Revenue by Vote | | | | | | | | | | |
| Vote 1 - EXECUTIVE AND COUNCIL | 1 | 31 072 | 10 350 | 10 350 | 105 | 10 516 | 5 175 | 5 342 | 103.2% | 10 350 |
| Vote 2 - BUDGET AND TREASURY | | 12 264 | 46 804 | 50 021 | 17 | 22 200 | 25 011 | (2 811) | -11.2% | 50 021 |
| Vote 3 - CORPORATE SERVICES | | - | - | - | - | - | - | - | - | - |
| Vote 4 - OTHER | | 0 | 0 | 0 | - | - | 0 | (0) | -100.0% | 0 |
| Vote 5 - HEALTH | | - | - | - | - | - | - | - | - | - |
| Vote 6 - COMMUNITY AND SOCIAL SERVICES | | 156 | 1 283 | 1 208 | 1 | 11 | 604 | (593) | -98.2% | 1 208 |
| Vote 7 - HOUSING | | 9 | 9 | 9 | 1 | - | 5 | (5) | -100.0% | 9 |
| Vote 8 - PUBLIC SAFETY | | - | - | - | - | - | - | - | - | - |
| Vote 9 - SPORT AND RECREATION | | 1 | 11 | 11 | - | - | 6 | (6) | -100.0% | 11 |
| Vote 10 - ENVIRONMENTAL PROTECTION | | 1 | - | - | - | - | - | - | - | - |
| Vote 11 - WASTE MANAGEMENT | | 1 457 | 4 559 | 4 559 | (866) | 410 | 2 279 | (1 869) | -82.0% | 4 559 |
| Vote 12 - WASTE WATER MANAGEMENT | | 962 | 1 346 | 1 346 | (1 178) | 1 585 | 673 | 912 | 135.5% | 1 346 |
| Vote 13 - ROAD TRANSPORT | | 8 938 | 9 078 | 9 078 | 1 | 13 | 4 539 | (4 526) | -99.7% | 9 078 |
| Vote 14 - WATER | | 3 209 | 85 439 | 65 790 | (735) | 1 982 | 32 895 | (30 914) | -94.0% | 65 790 |
| Vote 15 - ELECTRICITY | | 9 622 | 18 856 | 14 956 | 757 | 5 489 | 7 478 | (1 989) | -26.6% | 14 956 |
| Total Revenue by Vote | 2 | 67 690 | 177 736 | 157 329 | (1 896) | 42 207 | 78 664 | (36 457) | -46.3% | 157 329 |
| Expenditure by Vote | | | | | | | | | | |
| Vote 1 - EXECUTIVE AND COUNCIL | 1 | 11 870 | 12 102 | 12 102 | 376 | 2 708 | 6 051 | (3 343) | -55.2% | 12 102 |
| Vote 2 - BUDGET AND TREASURY | | 16 026 | 17 163 | 17 163 | 678 | 4 743 | 8 581 | (3 839) | -44.7% | 17 163 |
| Vote 3 - CORPORATE SERVICES | | - | 2 282 | 2 282 | 236 | 1 487 | 1 141 | 346 | 30.3% | 2 282 |
| Vote 4 - OTHER | | 7 | 15 | 15 | 3 | 0 | 8 | (8) | -99.3% | 15 |
| Vote 5 - HEALTH | | 6 | 12 | 12 | - | 5 | 6 | (0) | -8.6% | 12 |
| Vote 6 - COMMUNITY AND SOCIAL SERVICES | | 2 192 | 2 942 | 3 984 | 192 | 1 192 | 1 992 | (800) | -40.2% | 3 984 |
| Vote 7 - HOUSING | | 0 | 11 | 11 | - | - | 6 | (6) | -100.0% | 11 |
| Vote 8 - PUBLIC SAFETY | | 57 | 67 | 67 | - | 27 | 34 | (6) | -18.7% | 67 |
| Vote 9 - SPORT AND RECREATION | | 241 | 432 | 432 | 13 | 133 | 216 | (83) | -38.3% | 432 |
| Vote 10 - ENVIRONMENTAL PROTECTION | | 353 | 270 | 270 | - | - | 135 | (135) | -100.0% | 270 |
| Vote 11 - WASTE MANAGEMENT | | 5 103 | 6 203 | 6 203 | 139 | 1 034 | 3 101 | (2 068) | -66.7% | 6 203 |
| Vote 12 - WASTE WATER MANAGEMENT | | 4 959 | 7 496 | 7 496 | 416 | 2 389 | 3 748 | (1 359) | -36.3% | 7 496 |
| Vote 13 - ROAD TRANSPORT | | 6 425 | 7 919 | 7 919 | 284 | 1 862 | 3 959 | (2 097) | -53.0% | 7 919 |
| Vote 14 - WATER | | 2 818 | 3 086 | 3 086 | 87 | 706 | 1 543 | (837) | -54.3% | 3 086 |
| Vote 15 - ELECTRICITY | | 15 414 | 18 167 | 18 167 | 902 | 7 196 | 9 084 | (1 888) | -20.8% | 18 167 |
| Total Expenditure by Vote | 2 | 65 470 | 78 169 | 79 211 | 3 325 | 23 482 | 39 605 | (16 123) | -40.7% | 79 211 |
| Surplus/ (Deficit) for the year | 2 | 2 221 | 99 567 | 78 118 | (5 221) | 18 725 | 39 059 | (20 334) | -52.1% | 78 118 |

2P



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 | 2019/20 | Budget Year 2020/21 | | | | | | | |
| | | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | | | | | | | | | | |
| Revenue By Source | | | | | | | | | | |
| Property rates | | 9 229 | 9 084 | 9 084 | (80) | 10 174 | 4 542 | 5 632 | 124% | 9 084 |
| Service charges - electricity revenue | | 9 622 | 9 856 | 9 856 | 479 | 4 472 | 4 928 | (456) | -9% | 9 856 |
| Service charges - water revenue | | 3 209 | 2 888 | 2 888 | (441) | 837 | 1 444 | (608) | -42% | 2 888 |
| Service charges - sanitation revenue | | 962 | 1 346 | 1 346 | (456) | (14) | 673 | (687) | -102% | 1 346 |
| Service charges - refuse revenue | | 1 457 | 1 459 | 1 459 | (341) | 410 | 729 | (320) | -44% | 1 459 |
| Rental of facilities and equipment | | 396 | 365 | 365 | 3 | 155 | 182 | (28) | -15% | 365 |
| Interest earned - external investments | | 2 430 | 3 145 | 3 145 | 37 | 622 | 1 572 | (950) | -60% | 3 145 |
| Interest earned - outstanding debtors | | 1 | 251 | 251 | - | 0 | 126 | (125) | -100% | 251 |
| Dividends received | | | | | | | | | | |
| Fines, penalties and forfeits | | 206 | 2 | 2 | 0 | 3 | 1 | 1 | 127% | 2 |
| Licences and permits | | 5 | 6 | 6 | 0 | 2 | 3 | (2) | -51% | 6 |
| Agency services | | 59 | 32 | 32 | 3 | 10 | 16 | (6) | -36% | 32 |
| Transfers and subsidies | | 30 231 | 31 244 | 34 386 | 11 221 | 23 856 | 17 193 | 6 663 | 39% | 34 386 |
| Other revenue | | 864 | 18 490 | 18 490 | 1 | 15 | 9 245 | (9 230) | -100% | 18 490 |
| Gains | | | | | | | | | | |
| Total Revenue (excluding capital transfers and contributions) | | 58 671 | 78 169 | 81 311 | 10 426 | 40 541 | 40 655 | (115) | 0% | 81 311 |
| Expenditure By Type | | | | | | | | | | |
| Employee related costs | | 21 405 | 25 915 | 25 957 | 2 218 | 10 606 | 12 979 | (2 373) | -18% | 25 957 |
| Remuneration of councillors | | 2 647 | 2 819 | 2 819 | 235 | 1 381 | 1 410 | (28) | -2% | 2 819 |
| Debt impairment | | 4 636 | 5 500 | 5 500 | | | 2 750 | (2 750) | -100% | 5 500 |
| Depreciation & asset impairment | | 5 419 | 4 429 | 4 429 | | | 2 215 | (2 215) | -100% | 4 429 |
| Finance charges | | 1 726 | 1 001 | 1 001 | | | 501 | (501) | -100% | 1 001 |
| Bulk purchases | | 12 342 | 14 983 | 14 983 | 1 075 | 6 682 | 7 492 | (810) | -11% | 14 983 |
| Other materials | | | | | | | | | | |
| Contracted services | | 4 229 | 7 377 | 7 377 | 375 | 1 597 | 3 689 | (2 091) | -57% | 7 377 |
| Transfers and subsidies | | | 1 371 | 2 371 | | | 1 186 | (1 186) | -100% | 2 371 |
| Other expenditure | | 13 063 | 12 765 | 14 772 | 768 | 3 213 | 7 386 | (4 173) | -57% | 14 772 |
| Losses | | 2 | | | | 4 | | 4 | #DIV/0! | |
| Total Expenditure | | 65 470 | 76 162 | 79 211 | 4 672 | 23 482 | 39 605 | (16 123) | -41% | 79 211 |
| Surplus/(Deficit) | | | | | | | | | | |
| Transfers and subsidies - capital (monetary allocations) | | (6 799) | 2 007 | 2 100 | 5 755 | 17 058 | 1 050 | 16 008 | 0 | 2 100 |
| (National / Provincial and District) | | 9 020 | 99 567 | 76 018 | 1 114 | 1 666 | 38 009 | (36 343) | (0) | 76 018 |
| (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) | | | | | | | | | | |
| Transfers and subsidies - capital (in-kind - all) | | | | | | | | | | |
| Surplus/(Deficit) after capital transfers & contributions | | 2 221 | 101 574 | 78 118 | 6 868 | 18 725 | 39 059 | | | 78 118 |
| Taxation | | | | | | | | | | |
| Surplus/(Deficit) after taxation | | 2 221 | 101 574 | 78 118 | 6 868 | 18 725 | 39 059 | | | 78 118 |
| Attributable to minorities | | | | | | | | | | |
| Surplus/(Deficit) attributable to municipality | | 2 221 | 101 574 | 78 118 | 6 868 | 18 725 | 39 059 | | | 78 118 |
| Share of surplus/ (deficit) of associate | | | | | | | | | | |
| Surplus/ (Deficit) for the year | | 2 221 | 101 574 | 78 118 | 6 868 | 18 725 | 39 059 | | | 78 118 |

Adjustments in the capital budget will be done.

2P



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 2020/21 | | | | | | | | |
| | | 2019/20 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 - OTHER | | - | - | - | - | - | - | - | - | - |
| 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 - 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 | | - | - | - | - | - | - | - | - | - |
| Vote 3 - CORPORATE SERVICES | | - | - | - | - | - | - | - | - | - |
| Vote 4 - OTHER | | - | - | - | - | - | - | - | - | - |
| Vote 5 - HEALTH | | - | - | - | - | - | - | - | - | - |
| Vote 6 - COMMUNITY AND SOCIAL SERVICES | | 136 | - | 2 000 | - | - | 1 000 | (1 000) | -100% | 2 000 |
| Vote 7 - HOUSING | | - | - | - | - | - | - | - | - | - |
| Vote 8 - PUBLIC SAFETY | | - | - | - | - | - | - | - | - | - |
| Vote 9 - SPORT AND RECREATION | | - | - | - | - | - | - | - | - | - |
| Vote 10 - ENVIRONMENTAL PROTECTION | | - | - | - | - | - | - | - | - | - |
| Vote 11 - WASTE MANAGEMENT | | - | - | - | - | - | - | - | - | - |
| Vote 12 - WASTE WATER MANAGEMENT | | - | 4 314 | 4 414 | - | - | 2 207 | (2 207) | -100% | 4 414 |
| Vote 13 - ROAD TRANSPORT | | 8 883 | 3 702 | 3 702 | - | 4 | 1 851 | (1 847) | -100% | 3 702 |
| Vote 14 - WATER | | - | 82 551 | 62 902 | 96 | 645 | 31 451 | (30 806) | -98% | 62 902 |
| Vote 15 - ELECTRICITY | | - | 9 000 | 5 100 | 1 017 | 1 017 | 2 550 | (1 533) | -60% | 5 100 |
| Total Capital single-year expenditure | 4 | 9 020 | 99 567 | 78 118 | 1 114 | 1 666 | 39 059 | (37 393) | -96% | 78 118 |
| Total Capital Expenditure | | 9 020 | 99 567 | 78 118 | 1 114 | 1 666 | 39 059 | (37 393) | -96% | 78 118 |
| Capital Expenditure - Functional Classification | | | | | | | | | | |
| Governance and administration | | - | - | - | - | - | - | - | - | - |
| Executive and council | | - | - | - | - | - | - | - | - | - |
| Finance and administration | | - | - | - | - | - | - | - | - | - |
| Internal audit | | - | - | - | - | - | - | - | - | - |
| Community and public safety | | 136 | - | 2 000 | - | - | 1 000 | (1 000) | -100% | 2 000 |
| Community and social services | | 136 | - | 2 000 | - | - | 1 000 | (1 000) | -100% | 2 000 |
| Sport and recreation | | - | - | - | - | - | - | - | - | - |
| Public safety | | - | - | - | - | - | - | - | - | - |
| Housing | | - | - | - | - | - | - | - | - | - |
| Health | | - | - | - | - | - | - | - | - | - |
| Economic and environmental services | | 8 883 | 3 702 | 3 702 | - | 4 | 1 851 | (1 847) | -100% | 3 702 |
| Planning and development | | - | - | - | - | - | - | - | - | - |
| Road transport | | 8 883 | 3 702 | 3 702 | - | 4 | 1 851 | (1 847) | -100% | 3 702 |
| Environmental protection | | - | - | - | - | - | - | - | - | - |
| Trading services | | - | 95 865 | 72 416 | 1 114 | 1 663 | 36 208 | (34 545) | -95% | 72 416 |
| Energy sources | | - | 9 000 | 5 100 | 1 017 | 1 017 | 2 550 | (1 533) | -60% | 5 100 |
| Water management | | - | 82 551 | 62 902 | 96 | 645 | 31 451 | (30 806) | -98% | 62 902 |
| Waste water management | | - | 4 314 | 4 414 | - | - | 2 207 | (2 207) | -100% | 4 414 |
| Waste management | | - | - | - | - | - | - | - | - | - |
| Other | | - | - | - | - | - | - | - | - | - |
| Total Capital Expenditure - Functional Classification | 3 | 9 020 | 99 567 | 78 118 | 1 114 | 1 666 | 39 059 | (37 393) | -96% | 78 118 |
| Funded by: | | | | | | | | | | |
| National Government | | 8 883 | 99 567 | 76 018 | 1 114 | 1 666 | 39 059 | (37 393) | -96% | 76 018 |
| Provincial Government | | 136 | - | - | - | - | - | - | - | - |
| District Municipality | | - | - | - | - | - | - | - | - | - |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private) | | - | - | - | - | - | - | - | - | - |
| Transfers recognised - capital | | 9 020 | 99 567 | 76 018 | 1 114 | 1 666 | 39 059 | (37 393) | -96% | 76 018 |
| Borrowing | 6 | - | - | - | - | - | - | - | - | - |
| Internally generated funds | | - | - | 2 100 | - | - | - | - | - | 2 100 |
| Total Capital Funding | | 9 020 | 99 567 | 78 118 | 1 114 | 1 666 | 39 059 | (37 393) | -96% | 78 118 |

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2.1.6 Table C6: Monthly Budget Statement – Financial Position

| NC074 Kareeberg - Table C6 Monthly Budget Statement - Financial Position - Mid-Year Assessment | | | | | | |
|--|-----|-----------------|---------------------|------------------|----------------|--------------------|
| Description | Ref | 2019/20 | Budget Year 2020/21 | | | |
| | | Audited Outcome | Original Budget | Adjusted Budget | YearTD actual | Full Year Forecast |
| R thousands | 1 | | | | | |
| ASSETS | | | | | | |
| Current assets | | | | | | |
| Cash | | 24 646 | 3 630 | (139 472) | 81 034 | 3 630 |
| Call investment deposits | | | 32 671 | 32 671 | | 32 671 |
| Consumer debtors | | 4 208 | 4 054 | 4 054 | 10 220 | 4 054 |
| Other debtors | | 2 203 | 30 | 30 | 26 | 30 |
| Current portion of long-term receivables | | 5 | 8 | 8 | 3 | 8 |
| Inventory | | 547 | | - | 547 | |
| Total current assets | | 31 609 | 40 392 | (102 710) | 91 830 | 40 392 |
| Non current assets | | | | | | |
| Long-term receivables | | | 20 | 20 | 12 | 20 |
| Investments | | | | | | |
| Investment property | | 15 884 | 15 482 | 15 482 | 15 884 | 15 482 |
| Investments in Associate | | | (0) | (0) | | (0) |
| Property, plant and equipment | | 166 876 | 202 345 | 204 445 | 161 709 | 180 896 |
| Biological | | | | | | |
| Intangible | | 37 | 55 | 55 | 37 | 55 |
| Other non-current assets | | 15 | 884 | 884 | 6 961 | 884 |
| Total non current assets | | 182 813 | 218 787 | 220 887 | 184 603 | 197 338 |
| TOTAL ASSETS | | 214 422 | 259 179 | 118 177 | 276 433 | 237 730 |
| LIABILITIES | | | | | | |
| Current liabilities | | | | | | |
| Bank overdraft | | | | | | |
| Borrowing | | | | | | |
| Consumer deposits | | 330 | 380 | 380 | 335 | 380 |
| Trade and other payables | | 2 572 | 9 957 | 9 957 | 46 852 | 9 957 |
| Provisions | | 2 788 | 1 870 | 1 870 | 2 047 | 1 870 |
| Total current liabilities | | 5 690 | 12 207 | 12 207 | 49 235 | 12 207 |
| Non current liabilities | | | | | | |
| Borrowing | | | | | | |
| Provisions | | 17 950 | 34 523 | 34 523 | 17 950 | 34 523 |
| Total non current liabilities | | 17 950 | 34 523 | 34 523 | 17 950 | 34 523 |
| TOTAL LIABILITIES | | 23 639 | 46 730 | 46 730 | 67 184 | 46 730 |
| NET ASSETS | 2 | 190 783 | 212 449 | 71 447 | 209 249 | 191 000 |
| COMMUNITY WEALTH/EQUITY | | | | | | |
| Accumulated Surplus/(Deficit) | | 179 396 | 302 356 | 276 648 | 197 850 | 179 614 |
| Reserves | | 11 387 | 11 386 | 11 386 | 11 399 | 11 386 |
| TOTAL COMMUNITY WEALTH/EQUITY | 2 | 190 783 | 313 742 | 288 034 | 209 249 | 191 000 |

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2.1.7 Table C7: Monthly Budget Statement - Cash Flow

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

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

| NC074 Kareeberg - Table C7 Monthly Budget Statement - Cash Flow - Mid-Year Assessment | | | | | | | | | | |
|---|-----|-----------------|-----------------|---------------------|----------------|----------------|-----------------|-----------------|----------------|--------------------|
| Description | Ref | 2019/20 | | Budget Year 2020/21 | | | | | | |
| | | 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 | | 6 647 | 7 712 | 7 712 | 504 | 3 956 | 3 856 | 100 | 3% | 7 712 |
| Service charges | | 10 556 | 13 200 | 13 200 | 791 | 6 305 | 6 600 | (295) | -4% | 13 200 |
| Other revenue | | 2 918 | 18 895 | 18 895 | 22 | 88 | 9 448 | (9 360) | -99% | 18 895 |
| Transfers and Subsidies - Operational | | 15 497 | 31 244 | 31 244 | 4 328 | 17 018 | 15 585 | 1 433 | 9% | 31 244 |
| Transfers and Subsidies - Capital | | 8 038 | 99 567 | 99 567 | 1 114 | 1 666 | 38 009 | (36 343) | -96% | 99 567 |
| Interest | | 2 280 | 3 396 | 3 396 | 37 | 623 | 1 698 | (1 075) | -63% | 3 396 |
| Dividends | | | | - | | | | - | | |
| Payments | | | | | | | | | | |
| Suppliers and employees | | (56 033) | (64 267) | (64 267) | (4 536) | (23 083) | (32 155) | (9 071) | 28% | (64 267) |
| Finance charges | | (1 726) | (1 001) | (1 001) | | | (501) | (501) | 100% | (1 001) |
| Transfers and Grants | | | (381) | (381) | (135) | (399) | (190) | 209 | -110% | (381) |
| NET CASH FROM/(USED) OPERATING ACTIVITIES | | (11 824) | 108 365 | 108 365 | 2 124 | 6 173 | 42 349 | 36 177 | 85% | 108 365 |
| CASH FLOWS FROM INVESTING ACTIVITIES | | | | | | | | | | |
| Receipts | | | | | | | | | | |
| Proceeds on disposal of PPE | | 5 | | | | | | - | | |
| Decrease (increase) in non-current receivables | | 5 | (0) | (0) | | 2 | (4) | 6 | -141% | (0) |
| Decrease (increase) in non-current investments | | | | | | | | - | | |
| Payments | | | | | | | | | | |
| Capital assets | | (5 970) | (99 567) | (99 567) | (1 114) | (1 666) | (38 009) | (36 343) | 96% | (99 567) |
| NET CASH FROM/(USED) INVESTING ACTIVITIES | | (5 961) | (99 567) | (99 567) | (1 114) | (1 665) | (38 013) | (36 348) | 96% | (99 567) |
| CASH FLOWS FROM FINANCING ACTIVITIES | | | | | | | | | | |
| Receipts | | | | | | | | | | |
| Short term loans | | | | | | | | - | | |
| Borrowing long term/refinancing | | | | | | | | - | | |
| Increase (decrease) in consumer deposits | | 2 | 370 | 370 | | 5 | 25 | (20) | -80% | 370 |
| Payments | | | | | | | | | | |
| Repayment of borrowing | | | | | | | | - | | |
| NET CASH FROM/(USED) FINANCING ACTIVITIES | | 2 | 370 | 370 | - | 5 | 25 | 20 | 80% | 370 |
| NET INCREASE/ (DECREASE) IN CASH HELD | | (17 782) | 9 168 | 9 168 | 1 010 | 4 513 | 4 362 | | | 9 168 |
| Cash/cash equivalents at beginning: | | 42 428 | 42 370 | 42 370 | | 76 521 | 42 370 | | | 76 521 |
| Cash/cash equivalents at month/year end: | | 24 646 | 51 538 | 51 538 | | 81 034 | 46 731 | | | 85 689 |

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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 Kareberg - Supporting Table SC3 Monthly Budget Statement - aged debtors - Mid-Year Assessment | | | | | | | | | | | | | |
|---|-------------|---------------------|----------------|---------------|----------------|----------------|--------------|--------------|----------|---------------|--------------------|--|---|
| Description | NT Code | Budget Year 2020/21 | | | | | | | | 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 | 244 | 281 | 396 | 252 | 190 | 2 103 | - | - | 3 466 | 2 545 | | 1 842 |
| Trade and Other Receivables from Exchange Transactions - Electricity | 1300 | 474 | 279 | 283 | 118 | 103 | 1 260 | 26 | 1 | 2 544 | 1 508 | | 1 352 |
| Receivables from Non-exchange Transactions - Property Rates | 1400 | 5 901 | 607 | 643 | 3 200 | 379 | - | - | - | 10 730 | 3 579 | | |
| Receivables from Exchange Transactions - Waste Water Management | 1500 | 194 | 178 | 227 | 165 | 106 | 950 | - | - | 1 820 | 1 221 | | 967 |
| Receivables from Exchange Transactions - Waste Water Management | 1600 | 289 | 211 | 296 | 184 | 143 | 1 396 | - | - | 2 519 | 1 724 | | 1 339 |
| Receivables from Exchange Transactions - Property Rental Debtors | 1700 | 376 | 127 | 521 | - | - | - | - | - | 1 024 | - | | |
| Interest on Arrear Debtor Accounts | 1810 | 402 | 128 | 158 | - | - | - | - | - | 688 | - | | |
| Recoverable unauthorised, irregular, fruitless and wasteful expenditure | 1820 | - | - | - | - | - | - | - | - | - | - | | |
| Other | 1900 | 3 933 | 274 | 277 | - | - | - | - | - | 4 484 | - | | |
| Total By Income Source | 2000 | 11 813 | 2 085 | 2 801 | 3 920 | 921 | 5 709 | 26 | 1 | 27 276 | 10 577 | | 5 500 |
| 2019/20 - totals only | | 8306815 | 6237370 | 443568 | 1250055 | 4340512 | | | | 20 578 | 5 591 | | 6153805 |
| Debtors Age Analysis By Customer Group | | | | | | | | | | | | | |
| Organs of State | 2200 | 137 | 195 | 582 | 1 098 | 384 | 5 551 | 26 | 1 | 7 975 | 7 060 | | |
| Commercial | 2300 | 1 239 | 248 | 326 | 885 | 255 | 158 | - | - | 3 110 | 1 297 | | |
| Households | 2400 | 3 266 | 1 062 | 924 | 1 191 | 260 | - | - | - | 6 702 | 1 451 | | 5 500 |
| Other | 2500 | 7 171 | 580 | 969 | 746 | 23 | - | - | - | 9 489 | 769 | | |
| Total By Customer Group | 2600 | 11 813 | 2 085 | 2 801 | 3 920 | 921 | 5 709 | 26 | 1 | 27 276 | 10 577 | | 5 500 |

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 2020.

Debtors Age Analyses

The total amount of debtors outstanding as at 31 December 2020 is **R27,276 million**.

- ☛ It should be noted that outstanding debt (services) for longer than 90 days is: **R 10,576 million which is 38.77% of the total debt.**
- ☛ Government owes the municipality **R744 443**.
- ☛ Sedibeng owes the municipality **R1,741 million** for more than 6 months for the carting of water in Vanwyksvlei.

3.2.2 Monthly Debts Raised

This report serves to inform Councillors on the debts raised on consumer accounts for the period 01 July 2020 to 31 December 2020.

- ☛ Assessment Rates has been levied at **104 %**.
- ☛ Electricity – **41.84 %** has been levied. –Equitable share was deducted
- ☛ Refuse – **50%** has been levied. – Equitable share was deducted
- ☛ Sewerage – **50%** has been levied. – Equitable share was deducted
- ☛ Water – **28.12 %** has been levied. – Equitable share was deducted

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SECTION 4 – CREDITORS ANALYSIS

4.1 Supporting Table SC4

| NC074 Kareeberg - Supporting Table SC4 Monthly Budget Statement - aged creditors - Mid-Year Assessment | | | | | | | | | | | | |
|--|-------------|---------------------|--------------|--------------|---------------|----------------|----------------|-------------------|-------------|-------|---|-------|
| Description | NT Code | Budget Year 2020/21 | | | | | | | | | 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 | Total | | |
| R thousands | | | | | | | | | | | | |
| Creditors Age Analysis By Customer Type | | | | | | | | | | | | |
| Bulk Electricity | 0100 | | | | | | | | | | - | |
| Bulk Water | 0200 | | | | | | | | | | - | |
| PAYE deductions | 0300 | | | | | | | | | | - | |
| VAT (output less input) | 0400 | | | | | | | | | | - | |
| Pensions / Retirement deductions | 0500 | | | | | | | | | | - | |
| Loan repayments | 0600 | | | | | | | | | | - | |
| Trade Creditors | 0700 | | | | | | | | | | - | |
| Auditor General | 0800 | | | | | | | | | | - | |
| Other | 0900 | - | - | - | - | 76 | 629 | - | 183 | - | - | 1 540 |
| 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 | Ref | Period of Investment Yrs/Months | Type of Investment | Capital Guarantee (Yes/ No) | Variable or Fixed Interest rate | Interest Rate * | Commission Paid (Rands) | Commission Recipient | Expiry date of Investment | Opening balance | Interest to be realised | Partial / Premature Withdrawal (4) | Investment Top Up | Closing Balance |
| | | | | | | | | | | | | | | |
| Municipality | | | | | | | | | | | | | | |
| Capital replacement fund | | | | | | | | | | 11 348 | | | | 11 348 |
| Housing fund | | | | | | | | | | 51 | 1 | | | 52 |
| Unspent grants and subsidies | | | | | | | | | | (1 386) | 9 | (2 713) | 49 340 | 45 249 |
| Leave, PMS, Long Services, Bonusses | | | | | | | | | | 2 864 | | (565) | | 2 299 |
| Relension | | | | | | | | | | 1 083 | | (136) | | 887 |
| Medical | | | | | | | | | | 2 000 | | | | 2 000 |
| General Operational | | | | | | | | | | 8 391 | | (9 200) | 19 000 | 18 191 |
| Municipality sub-total | | | | | | | | | | 24 350 | | (12 674) | 68 340 | 80 025 |
| Entities | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | - |
| | | | | | | | | | | | | | | - |
| | | | | | | | | | | | | | | - |
| | | | | | | | | | | | | | | - |
| Entities sub-total | | | | | | | | | | - | | - | - | - |
| TOTAL INVESTMENTS AND INTEREST | 2 | | | | | | | | | 24 350 | | (12 674) | 68 340 | 80 025 |

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3.2.3 Credit Control

This report serves to inform Council on the processes of Credit Control for the period.

The credit control policy was not applied for the period. Payment for services is **43% (Cash) and 86% with Equitable share.**

3.2.4 Indigent Consumers

This report serves to inform Council on the status of Indigent consumers at the end of December 2020.

- The total applications approved for all services by the end of December 2020 were **1 102**.
- **966** Consumers receive Free Basic Electricity and **136** consumers 4 bags of wood each month.
- Number receives free 6 kl water: **1 102**
- Total number receives free sewerage: **907**
- Total number receives free basic refuse removal: **1 102**

Subsidies were allocated for the following services in December 2020:

- Refuse, Sewerage, electricity and water. The total applications are lower than anticipated.

3.2.5 Debt Collection

This report serves to inform Council on the progress made by the attorneys on debt collection, for December 2020.

Attorneys

- Monies are received from the Attorney on a monthly basis. No debtors were handed over during the period.

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 2020:

- The total outstanding debt of Councillors on 31 December 2020 was advances **R 26 113, rates and services R92 421, cellphone R7 817 and rental of commonage R13 358.**
- Number of Councillors' who has agreements to pay in place: **One**

Arrears Employees

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:

- The outstanding debt of employees as on 31 December 2020 was for rates and services **R165 780.**
- Most of the employees have agreements for monthly deductions.



5.2 Summary of Investment Portfolio as at 31 December 2020

| | SALDO 2020-07-01 | BTW | BYDRAES GEDURENDE DIE JAAR | RENTE OP BELEGGINGS | ANDER INKOMSTE | BEDRYFS- UITGAWE GEDURENDE DIE JAAR | KAPITAAL- UITGAWE GEDURENDE DIE JAAR | SALDO 2020-12-31 | |
|--|---------------------|------------|----------------------------------|------------------------|-------------------|--|---|---------------------|------|
| 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 | 50 720.78 | | | 881.59 | | | | 51 602.37 | (2) |
| ONSPANDEERDE TOEKENNINGS | | | | | | | | | |
| Werkskepping De Bult | 51 317.78 | | | 892.00 | | | | 52 209.78 | |
| Grondontwikkeling | 80 565.07 | | | 1 399.94 | | | | 81 965.01 | |
| Burgerlike Beskerming | 20 944.43 | | | | | | | 20 944.43 | |
| CMIP Kwaggakolk(BTW) | 803.40 | | | 13.22 | | | | 816.62 | |
| Sanitasie BTW/Rente | 184 441.11 | | | | | | | 184 441.11 | |
| Elektrisiteit Schietfontein | 46 230.55 | | | 804.04 | | | | 47 034.59 | |
| Waterdienste plan | 4 318.21 | | | 74.71 | | | | 4 392.92 | |
| CMIP - Saaiportprojek 301 | 4 740.55 | | | 82.28 | | | | 4 822.83 | |
| Biblioteekdiens projekte | - | | | | | | | - | |
| EPWP - Plaveisel/ Skoonmaak | 31 249.29 | | | 542.95 | | | | 31 792.24 | |
| Lotto Carnarvon | 2 397.26 | | | 41.60 | | | | 2 438.86 | |
| Lotto Vosburg | 42 330.46 | | | 735.93 | | | | 43 066.39 | |
| Mun.Fin.Bestuursprogram | - | 94 159.92 | | | 2 800 000.00 | 789 983.01 | | 2 010 016.99 | |
| Oordragskoste Sub-Ekon | 179 531.63 | | | 3 131.28 | | | | 182 662.91 | |
| Skoonmaakprojek Vosburg | 33 804.31 | | | 587.41 | | | | 34 391.72 | |
| BTW -retensie gelde | 15 678.05 | | | 272.41 | | | | 15 950.46 | |
| MIG Addisioneel | - | | | | | | | - | |
| MIG | (2 177 853.04) | 561.00 | | | 3 500 000.00 | 561.00 | 3 740.00 | 1 317 845.96 | |
| Jeugontwikkeling | 93 632.07 | | | | | | | 93 632.07 | |
| Uitgebreide program (PWP) | - | | | | 265 000.00 | 7 000.00 | | 258 000.00 | |
| Elektrifisering INEP | - | 152 608.69 | | | 1 500 000.00 | 152 608.69 | 1 017 391.31 | 330 000.00 | |
| DWA WSIG | - | | | | 7 500 000.00 | | | 7 500 000.00 | |
| EDSM | - | | | | | | | - | |
| DWA RBIG | - | 96 777.90 | | | 33 775 000.00 | 96 777.90 | 645 185.94 | 33 033 036.16 | |
| | (1 385 868.87) | 344 107.51 | - | 8 577.77 | 49 340 000.00 | 1 046 930.60 | 1 666 317.25 | 45 249 461.05 | (8) |
| ALGEMEEN-VOORSIENING: VERLOF, PMS, LANGDIENS, BONUSSE | | | | | | | | | |
| | 2 864 306.03 | | | | | 565 452.41 | | 2 298 853.62 | |
| ALGEMEEN-KREDITEURE - RETEN | | | | | | | | | |
| | 1 082 889.33 | | | | | 195 776.95 | | 887 112.38 | |
| ALGEMEEN-VOORSIENING - MEDI | | | | | | | | | |
| | 2 000 000.00 | | | | | | | 2 000 000.00 | |
| ALGEMEEN-RESERWES | | | | | | | | | |
| | - | | | | | | | - | |
| ALGEMEEN-BEDRYF | | | | | | | | | |
| | 8 390 592.72 | | | - | 19 000 000.00 | 9 200 000.00 | | 18 190 592.72 | |
| | 14 337 788.08 | | | - | 19 000 000.00 | 9 961 229.36 | | 23 376 558.72 | |
| | | | | | | | | | |
| | 24 350 451.50 | | - | 9 459.36 | 68 340 000.00 | 11 008 159.96 | 1 666 317.25 | 80 025 433.65 | (19) |
| EKSTERNE BELEGGINGS | | | | | | | | | |
| Beleggings | R 80 025 433.65 | | | | | | | | |
| | R 80 025 433.65 | | | | | | | | |

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SECTION 6 – CASH AND CASH EQUIVALENTS

6.1 Cash and cash equivalents for the month December 2020

Funds Allocations

The schedule reflecting all council's Investments as at 30 December 2020 is **R81 034 196**.

| REPORTING ON CASH AND COMMITMENTS : 31 DECEMBER 2020 | | AMOUNT |
|---|--|-------------------|
| Investments (Call account) | | 80 025 433 |
| Cash book balance | | 1 008 763 |
| | | 81 034 196 |
| COMMITMENTS | | |
| - Housing fund | | -51 602 |
| - Capital restoration fund | | -11 347 812 |
| - Retention | | -887 112 |
| - Provisions employee benefits | | -2 000 000 |
| - Provision leave and long services | | -2 298 854 |
| - Grants | | -45 249 461 |
| - Capital | | -2 100 000 |
| Working capital | | 17 099 355 |

SECTION 7 – BANK RECONCILIATION

7.1 Bank Reconciliation and Payments made in December 2020

| BANK RECONCILIATION 2020/2021 | | DECEMBER 2020 |
|--|--|-------------------|
| CASH BOOK OPENING BALANCE | | 295 308 |
| OUTSTANDING CHEQUES | | 1 275 |
| EXPENDITURE | | 98 282 159 |
| INCOME | | 98 995 615 |
| DEPOSITS STILL TO BE RECEIPTED | | 30 535 |
| PAYMENTS TO BE DEPOSITED | | 27 820 |
| CLOSING BALANCE BANK STATEMENT | | 1 962 893 |
| LEDGER | | |
| OPENING BALANCE CASH BOOK | | 295 308 |
| OPENING BALANCE CALL INVESTMENT DEPOSITS | | 24 350 452 |
| TOTAL INCOME | | 40 540 719 |
| TOTAL CAPITAL | | 1 666 317 |
| TOTAL EXPENDITURE | | 23 482 400 |
| | | 43 370 394 |
| Surplus as at 31 December 2020 | | -18 724 635 |
| Provisions | | -5 446 404 |
| Capital internal funds | | -2 100 000 |
| | | 17 099 355 |

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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 in the negative to the value of of **R1.368 million**.

| NC074 Kareeberg - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - Mid-Year Assessment | | | | | | | | | | |
|--|-----|-----------------|---------------------|-----------------|----------------|---------------|---------------|----------------|----------------|--------------------|
| Description | Ref | 2019/20 | Budget Year 2020/21 | | | | | | | |
| | | 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: | 1,2 | 28 953 | 29 981 | 29 981 | – | 14 821 | 14 991 | (1 306) | -8.7% | 29 981 |
| Local Government Equitable Share | | 24 348 | 26 124 | 26 124 | | 11 756 | 13 062 | (1 306) | -10.0% | 26 124 |
| Finance Management | | 2 435 | 2 800 | 2 800 | | 2 800 | 1 400 | | | 2 800 |
| EPWP Incentive | | 1 085 | 1 057 | 1 057 | | 265 | 529 | | | 1 057 |
| | 3 | | | | | | | | | |
| COVID-19 | | 1 085 | | | | | | | | |
| Provincial Government: | | 976 | 1 263 | 1 263 | – | – | 632 | (632) | -100.0% | 1 263 |
| Library Development Projects | | 976 | 1 263 | 1 263 | | | 632 | (632) | -100.0% | 1 263 |
| | 4 | | | | | | | | | |
| Other transfers and grants [insert description] | | | | | | | | | | |
| District Municipality: [insert description] | | – | – | – | – | – | – | – | | – |
| Other grant providers: Unpaid Grants | | – | – | – | – | – | – | – | | – |
| Total Operating Transfers and Grants | 5 | 29 929 | 31 244 | 31 244 | – | 14 821 | 15 622 | (1 938) | -12.4% | 31 244 |
| Capital Transfers and Grants | | | | | | | | | | |
| National Government: | | 9 020 | 99 567 | 76 118 | 1 114 | 1 666 | 38 059 | (1 847) | -4.9% | 95 253 |
| Municipal Infrastructure Grant (MIG) | | 9 020 | 3 702 | 3 702 | | 4 | 1 851 | (1 847) | -99.8% | 3 702 |
| Regional Bulk Infrastructure | | | 82 551 | 62 902 | 96 | 645 | 31 451 | | | 82 551 |
| Integrated National Electrification Programme Grant | | | 9 000 | 5 100 | 1 017 | 1 017 | 2 550 | | | 9 000 |
| | | | 4 314 | 4 414 | | | 2 207 | | | |
| Other capital transfers [insert description] | | | | | | | | | | |
| Provincial Government: | | 136 | – | 2 000 | – | – | 1 000 | (1 000) | -100.0% | – |
| Library Projects | | 136 | | 2 000 | | | 1 000 | (1 000) | -100.0% | |
| District Municipality: [insert description] | | – | – | – | – | – | – | – | | – |
| Other grant providers: [insert description] | | – | – | – | – | – | – | – | | – |
| Total Capital Transfers and Grants | 5 | 9 156 | 99 567 | 78 118 | 1 114 | 1 666 | 39 059 | (2 847) | -7.3% | 95 253 |
| TOTAL RECEIPTS OF TRANSFERS & GRANTS | 5 | 39 085 | 130 811 | 109 362 | 1 114 | 16 487 | 54 681 | (4 785) | -8.8% | 126 497 |



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 | 2019/20 | Budget Year 2020/21 | | | | | | | |
| | | 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: | | 27 922 | 29 981 | 29 981 | - | 11 753 | 14 991 | (3 238) | -21.6% | - |
| Local Government Equitable Share | | 24 348 | 26 124 | 26 124 | | 10 956 | 13 062 | (2 106) | -16.1% | |
| Finance Management | | 2 435 | 2 800 | 2 800 | | 790 | 1 400 | (610) | -43.6% | |
| EPWP Incentive | | 1 085 | 1 057 | 1 057 | | 7 | 529 | (522) | -98.7% | |
| COVID-19 | | 54 | | | | | | - | | |
| Provincial Government: | | 976 | 1 263 | 1 263 | - | - | 632 | (632) | -100.0% | - |
| Library Development Projects | | 976 | 1 263 | 1 263 | | | 632 | (632) | -100.0% | |
| Other transfers and grants [insert description] | | | | | | | | - | | |
| District Municipality: | | - | - | - | - | - | - | - | - | - |
| [insert description] | | | | | | | | - | | |
| Other grant providers: | | - | - | - | - | - | - | - | - | - |
| Unpaid Grants | | | | | | | | - | | |
| Total operating expenditure of Transfers and Grants: | | 28 898 | 31 244 | 31 244 | - | 11 753 | 15 622 | (3 869) | -24.8% | - |
| Capital expenditure of Transfers and Grants | | | | | | | | | | |
| National Government: | | 10 216 | 99 567 | 76 118 | 1 114 | 1 666 | 38 059 | (36 393) | -95.6% | - |
| Municipal Infrastructure Grant (MIG) | | 10 216 | 3 702 | 3 702 | | 4 | 1 851 | (1 847) | -99.8% | |
| | | | 82 551 | 62 902 | 96 | 645 | 31 451 | (30 806) | -97.9% | |
| | | | 9 000 | 5 100 | 1 017 | 1 017 | 2 550 | (1 533) | -60.1% | |
| | | | 4 314 | 4 414 | | | 2 207 | (2 207) | -100.0% | |
| Other capital transfers [insert description] | | | | | | | | - | | |
| Provincial Government: | | 976 | - | 2 000 | - | - | 1 000 | (1 000) | -100.0% | - |
| | | 976 | | 2 000 | | | 1 000 | (1 000) | -100.0% | |
| District Municipality: | | - | - | - | - | - | - | - | - | - |
| Other grant providers: | | - | - | - | - | - | - | - | - | - |
| Total capital expenditure of Transfers and Grants | | 11 192 | 99 567 | 78 118 | 1 114 | 1 666 | 39 059 | (37 393) | -95.7% | - |
| TOTAL EXPENDITURE OF TRANSFERS AND GRANTS | | 40 090 | 130 811 | 109 362 | 1 114 | 13 419 | 54 681 | (41 262) | -75.5% | - |

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8.3 Summary of the Grants and Subsidies as at 31 December 2020, divided into National and Provincial government

| | OPENING BALANCE ROLL OVER JULY 2020 | GRANTS RECEIVED | TO REVENUE (OPERATING) | TO REVENUE (CAPITAL) | OTHER MOVEMENT | CLOSING BALANCE DECEMBER 2020 |
|---|--|----------------------|---------------------------|-------------------------|-------------------|--|
| | R | R | R | R | R | R |
| NATIONAL GOVERNMENT | | | | | | |
| Equitable share | - | 22 810 000.00 | -22 810 000.00 | | | - |
| Municipal Infrastructure Grant (MIG) | -2 177 853.04 | 3 500 000.00 | -561.00 | -3 740.00 | | 1 317 845.96 |
| Financial Management Grant (FMG) | - | 2 800 000.00 | -789 983.01 | | | 2 010 016.99 |
| Expanded Public Works Program (EPWP) | - | 265 000.00 | -7 000.00 | | | 258 000.00 |
| Regional Bulk Infrastructure Grant (RBIG) | - | 33 775 000.00 | -96 777.90 | -645 185.94 | | 33 033 036.16 |
| INEP | - | 1 500 000.00 | -152 608.69 | -1 017 391.31 | | 330 000.00 |
| WSIG | - | 7 500 000.00 | | | | 7 500 000.00 |
| Total | -2 177 853.04 | 49 340 000.00 | -1 046 930.60 | -1 666 317.25 | - | 44 448 899.11 |
| PROVINCIAL GOVERNMENT | | | | | | |
| Library Development Fund | - | - | - | - | - | - |
| Total | - | - | - | - | - | - |
| ALL SPHERES OF GOVERNMENT | | | | | | |
| | -2 177 853.04 | 49 340 000.00 | -1 046 930.60 | -1 666 317.25 | - | 44 448 899.11 |

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SECTION 9 – EXPENDITURE ON COUNCILLOR ALLOWANCES AND EMPLOYEE BENEFITS

9.1 Supporting Table SC8

| NC074 Kareeberg - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - Mid-Year Assessment | | | | | | | | | | |
|---|-----|-------------------------------|--------------------|--------------------|-------------------|------------------|------------------|-----------------|----------------------|-----------------------|
| Summary of Employee and Councillor remuneration | Ref | Budget Year 2020/21 | | | | | | | | |
| | | 2019/20 Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | 1 | A | B | C | | | | | | D |
| Councillors (Political Office Bearers plus Other) | | | | | | | | | | |
| Basic Salaries and Wages | | 2 337 | 1 858 | 1 858 | 195 | 1 168 | 929 | 240 | 26% | 1 858 |
| Pension and UIF Contributions | | | | | | | - | - | | |
| Medical Aid Contributions | | | | | | | - | - | | |
| Motor Vehicle Allowance | | | 619 | 619 | 14 | 58 | 310 | (252) | -81% | 619 |
| Cellphone Allowance | | 311 | 343 | 343 | 26 | 155 | 171 | (16) | -9% | 343 |
| Housing Allowances | | | | | | | - | - | | |
| Other benefits and allowances | | | 14 | 14 | | | 7 | (7) | -100% | 14 |
| Sub Total - Councillors | | 2 647 | 2 834 | 2 834 | 235 | 1 381 | 1 417 | (35) | -2% | 2 834 |
| % increase | 4 | | 7.0% | 7.0% | | | | | | 7.0% |
| Senior Managers of the Municipality | | | | | | | | | | |
| Basic Salaries and Wages | 3 | 4 029 | 4 449 | 4 449 | 259 | 1 554 | 2 225 | (670) | -30% | 4 449 |
| Pension and UIF Contributions | | 320 | 341 | 341 | 28 | 170 | 170 | (0) | 0% | 341 |
| Medical Aid Contributions | | 101 | 102 | 102 | 9 | 53 | 51 | 2 | 4% | 102 |
| Overtime | | | | | | | - | - | | |
| Performance Bonus | | | 526 | 526 | | | 263 | (263) | -100% | 526 |
| Motor Vehicle Allowance | | | 433 | 433 | 43 | 258 | 216 | 42 | 19% | 433 |
| Cellphone Allowance | | 108 | | | 8 | 45 | - | 45 | #DIV/0! | |
| Housing Allowances | | | | | | | - | - | | |
| Other benefits and allowances | | 731 | 132 | 132 | 28 | 62 | 66 | (4) | -6% | 132 |
| Payments in lieu of leave | | | | | 152 | 152 | - | 152 | #DIV/0! | |
| Long service awards | | | | | | | - | - | | |
| Post-retirement benefit obligations | 2 | | | | | | - | - | | |
| Sub Total - Senior Managers of Municipality | | 5 288 | 5 982 | 5 982 | 526 | 2 295 | 2 991 | (696) | -23% | 5 982 |
| % increase | 4 | | 13.1% | 13.1% | | | | | | 13.1% |
| Other Municipal Staff | | | | | | | | | | |
| Basic Salaries and Wages | | 17 646 | 14 666 | 14 666 | 1 979 | 9 248 | 7 333 | 1 915 | 26% | 14 666 |
| Pension and UIF Contributions | | 2 570 | 2 097 | 2 097 | | 1 357 | 1 049 | 309 | 29% | 2 097 |
| Medical Aid Contributions | | | 862 | 862 | | | 431 | (431) | -100% | 862 |
| Overtime | | | 866 | 866 | | | 433 | (433) | -100% | 866 |
| Performance Bonus | | 267 | | | | | - | - | | |
| Motor Vehicle Allowance | | | 166 | 166 | | | 83 | (83) | -100% | 166 |
| Cellphone Allowance | | | | | | | - | - | | |
| Housing Allowances | | | | | | | - | - | | |
| Other benefits and allowances | | 760 | 248 | 248 | | | 124 | (124) | -100% | 248 |
| Payments in lieu of leave | | | 274 | 274 | | | 137 | (137) | -100% | 274 |
| Long service awards | | 80 | | | | | - | - | | |
| Post-retirement benefit obligations | 2 | 81 | | | | | - | - | | |
| Sub Total - Other Municipal Staff | | 21 405 | 19 180 | 19 180 | 1 979 | 10 606 | 9 590 | 1 016 | 11% | 19 180 |
| % increase | 4 | | -10.4% | -10.4% | | | | | | -10.4% |
| Total Parent Municipality | | 29 341 | 27 995 | 27 995 | 2 741 | 14 282 | 13 998 | 284 | 2% | 27 995 |

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9.2 Breakdown of Overtime and cost for temporary employment

Overtime payments:

The actual total budget for overtime for the financial year amounts to R866 100.

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 2020 till 31 December 2020 | | | |
|---|-----------------------|----------------|-----------|
| Estimates for the year | Estimate for 6 months | Actual to Date | Deviation |
| 866 | 433 | 415 | -18 |

Summary of number of Employees and Councillors paid during quarter.

| Description | OCT 2020 | NOV 2020 | DEC 2020 |
|------------------|------------|------------|------------|
| EPWP (Temporary) | 0 | 0 | 0 |
| Permanent | 71 | 70 | 70 |
| 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 | 2019/20 | Budget Year 2020/21 | | | | | | | |
| | 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 | | 4 835 | 4 835 | | | 4 835 | - | | |
| August | | 1 500 | 1 500 | | | 6 335 | - | | |
| September | | 1 500 | 1 500 | 4 | #VALUE! | 7 835 | #VALUE! | #VALUE! | #VALUE! |
| October | | 1 500 | 1 500 | | | 9 335 | - | | |
| November | | 1 500 | 1 500 | | | 10 835 | - | | |
| December | | 3 835 | 3 835 | 1 663 | #VALUE! | 14 669 | #VALUE! | #VALUE! | #VALUE! |
| January | | 1 500 | 1 500 | | | 16 169 | - | | |
| February | | 1 500 | 1 500 | | | 17 669 | - | | |
| March | | 1 500 | 1 500 | | | 19 169 | - | | |
| April | | 1 500 | 1 500 | | | 20 669 | - | | |
| May | | 1 500 | 1 500 | | | 22 169 | - | | |
| June | | 77 398 | 55 949 | | | 78 118 | - | | |
| Total Capital expenditure | - | 99 567 | 78 118 | 1 666 | | | | | |

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10.2 Capital Expenditure Report for the period ended 31 December 2020

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

| Vote Description | Ref | Budget Year 2020/21 | | | | | | | | |
|---|-----|-------------------------|-----------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|
| | | 2019/20 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 - OTHER | | - | - | - | - | - | - | - | - | - |
| 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 - 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 | | - | - | - | - | - | - | - | - | - |
| Vote 3 - CORPORATE SERVICES | | - | - | - | - | - | - | - | - | - |
| Vote 4 - OTHER | | - | - | - | - | - | - | - | - | - |
| Vote 5 - HEALTH | | - | - | - | - | - | - | - | - | - |
| Vote 6 - COMMUNITY AND SOCIAL SERVICES | | 136 | - | 2 000 | - | - | 1 000 | (1 000) | -100% | 2 000 |
| Vote 7 - HOUSING | | - | - | - | - | - | - | - | - | - |
| Vote 8 - PUBLIC SAFETY | | - | - | - | - | - | - | - | - | - |
| Vote 9 - SPORT AND RECREATION | | - | - | - | - | - | - | - | - | - |
| Vote 10 - ENVIRONMENTAL PROTECTION | | - | - | - | - | - | - | - | - | - |
| Vote 11 - WASTE MANAGEMENT | | - | - | - | - | - | - | - | - | - |
| Vote 12 - WASTE WATER MANAGEMENT | | - | 4 314 | 4 414 | - | - | 2 207 | (2 207) | -100% | 4 414 |
| Vote 13 - ROAD TRANSPORT | | 8 883 | 3 702 | 3 702 | - | 4 | 1 851 | (1 847) | -100% | 3 702 |
| Vote 14 - WATER | | - | 82 551 | 62 902 | 96 | 645 | 31 451 | (30 806) | -98% | 62 902 |
| Vote 15 - ELECTRICITY | | - | 9 000 | 5 100 | 1 017 | 1 017 | 2 550 | (1 533) | -60% | 5 100 |
| Total Capital single-year expenditure | 4 | 9 020 | 99 567 | 78 118 | 1 114 | 1 666 | 39 059 | (37 393) | -96% | 78 118 |
| Total Capital Expenditure | | 9 020 | 99 567 | 78 118 | 1 114 | 1 666 | 39 059 | (37 393) | -96% | 78 118 |
| Capital Expenditure - Functional Classification | | | | | | | | | | |
| Governance and administration | | - | - | - | - | - | - | - | - | - |
| Executive and council | | - | - | - | - | - | - | - | - | - |
| Finance and administration | | - | - | - | - | - | - | - | - | - |
| Internal audit | | - | - | - | - | - | - | - | - | - |
| Community and public safety | | 136 | - | 2 000 | - | - | 1 000 | (1 000) | -100% | 2 000 |
| Community and social services | | 136 | - | 2 000 | - | - | 1 000 | (1 000) | -100% | 2 000 |
| Sport and recreation | | - | - | - | - | - | - | - | - | - |
| Public safety | | - | - | - | - | - | - | - | - | - |
| Housing | | - | - | - | - | - | - | - | - | - |
| Health | | - | - | - | - | - | - | - | - | - |
| Economic and environmental services | | 8 883 | 3 702 | 3 702 | - | 4 | 1 851 | (1 847) | -100% | 3 702 |
| Planning and development | | - | - | - | - | - | - | - | - | - |
| Road transport | | 8 883 | 3 702 | 3 702 | - | 4 | 1 851 | (1 847) | -100% | 3 702 |
| Environmental protection | | - | - | - | - | - | - | - | - | - |
| Trading services | | - | 95 865 | 72 416 | 1 114 | 1 663 | 36 208 | (34 545) | -95% | 72 416 |
| Energy sources | | - | 9 000 | 5 100 | 1 017 | 1 017 | 2 550 | (1 533) | -60% | 5 100 |
| Water management | | - | 82 551 | 62 902 | 96 | 645 | 31 451 | (30 806) | -98% | 62 902 |
| Waste water management | | - | 4 314 | 4 414 | - | - | 2 207 | (2 207) | -100% | 4 414 |
| Waste management | | - | - | - | - | - | - | - | - | - |
| Other | | - | - | - | - | - | - | - | - | - |
| Total Capital Expenditure - Functional Classification | 3 | 9 020 | 99 567 | 78 118 | 1 114 | 1 666 | 39 059 | (37 393) | -96% | 78 118 |
| Funded by: | | | | | | | | | | |
| National Government | | 8 883 | 99 567 | 76 018 | 1 114 | 1 666 | 39 059 | (37 393) | -96% | 76 018 |
| Provincial Government | | 136 | - | - | - | - | - | - | - | - |
| District Municipality | | - | - | - | - | - | - | - | - | - |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private | | - | - | - | - | - | - | - | - | - |
| Transfers recognised - capital | | 9 020 | 99 567 | 76 018 | 1 114 | 1 666 | 39 059 | (37 393) | -96% | 76 018 |
| Borrowing | 6 | - | - | - | - | - | - | - | - | - |
| Internally generated funds | | - | - | 2 100 | - | - | - | - | - | 2 100 |
| Total Capital Funding | | 9 020 | 99 567 | 78 118 | 1 114 | 1 666 | 39 059 | (37 393) | -96% | 78 118 |

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SECTION 11 – OTHER SUPPORTING DOCUMENTATION - ANNEXURES

11.1 The list of deviations from, and ratification of minor breaches of the procurement process for the period July 2020 to December 2020 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 123 quotations for the amount of R1 487 815.
- Two tenders were awarded for consultants at a fix rate for work to be done. No expense occurred so far.
- Two tenders were awarded for contractors on the RBIG project to the amount of R68 964 388. No site handover took place.

Deviations

| Description | Number | Amount (R) |
|--------------------------------|-----------|----------------|
| Availability | 25 | 277 506 |
| Service Provider | 9 | 268 837 |
| Only Quotation | 1 | 109 986 |
| Urgent | 1 | 18 864 |
| Not cheapest quotation awarded | 1 | 4 775 |
| Total | 37 | 679 968 |

11.4 Summary of all Withdrawals during the 2nd QUARTER of 2020/21.

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 01/10/2020 to 31/12/2020 | | | | | D |
|--|--|-------------|---|--------------------------------------|---|
| 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 | | |
| 31-12-2020 | Department Transport, Safety and Liaison | R 37 121 | 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. | | |
| 31-12-2020 | | R 0 | Section 11(g) to refund guarantees, sureties and security deposits. Consumer deposits | | |
| 31-12-2020 | | R 5 310 855 | 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 | | |

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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 2020/21 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 2020/21.

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

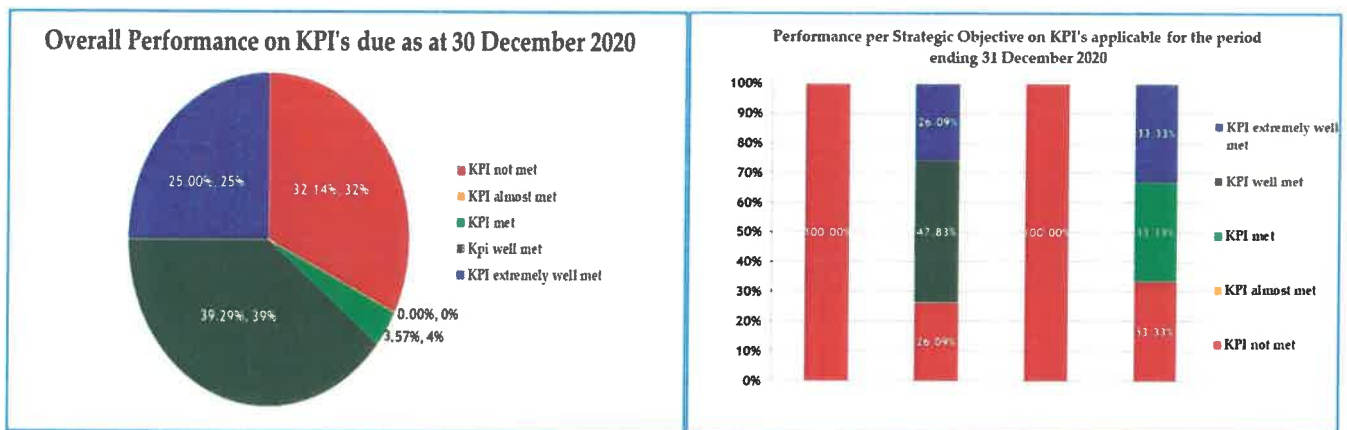
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- 🔗 Enhance community participation
- 🔗 Promote economic development, tourism and growth opportunities
- 🔗 Sound administrative and financial services to achieve and maintain sustainability and viability
- 🔗 Create integrated human settlements

2. MID-YEAR PERFORMANCE AGAINST THE PERFORMANCE INDICATORS APPLICABLE SET IN THE APPROVED TOP LAYER SDBIP FOR 2020/21

2.1 Overall actual performance of indicators applicable for the mid-year ending 31 December 2020



| 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 | 9 | 1 | 6 | 1 | 1 |
| KPI Almost Met | 0 | 0 | 0 | 0 | 0 |
| KPI Met | 1 | 0 | 0 | 0 | 1 |
| KPI Well Met | 11 | 0 | 11 | 0 | 0 |
| KPI Extremely Well Met | 7 | 0 | 6 | 0 | 1 |
| Total | 28 | 1 | 23 | 1 | 3 |

| 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% |

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2.2 Actual performance per strategic objective of indicators for the mid-year ending 31 December 2020

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 2020 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 67.86% (19 of 28) of the applicable 28 KPI's for the period as at 31 December 2020. The remainder of the KPI's (12) on the Top Layer SDBIP out of the total number of 40 KPI's for the financial year, 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 2020 are indicated in the tables below.

Compliance with the principles of good governance

| Inter-Ref | KPI | Unit of Measurement | Ward | Actual performance of 2019/20 | Annual Target 2020/21 | Overall performance for the mid-year ending 31 December 2020 | | | | |
|-----------|--|---|------|-------------------------------|-----------------------|--|----|--------|--------|-----|
| | | | | | | Q1 | Q2 | Target | Actual | R |
| TL2 | Compile and submit the Risk Based Audit Plan (RBAP) to the Audit committee by 30 June 2021 | Risk Based Audit Plan (RBAP) submitted to the Audit committee by 30 June 2021 | All | 1 | 1 | 0 | 0 | 0 | 0 | N/A |
| TL3 | Submit the Draft IDP to Council by 31 March 2021 | Draft IDP submitted to Council by 31 March 2021 | All | 1 | 1 | 0 | 0 | 0 | 0 | N/A |
| TL4 | Distribute external newspaper "Korbeeltjie" | Number of external newsletters distributed | All | 1 | 2 | 0 | 1 | 1 | 0 | R |
| | Corrective Measures | Capacity constraints as the post is currently vacant. | | | | | | | | |

Deliver basic services with available resources

| Inter-Ref | KPI | Unit of Measurement | Ward | Actual performance of 2019/20 | Annual Target 2020/21 | Overall performance for the mid-year ending 31 December 2020 | | | | |
|-----------|--|--|------|-------------------------------|-----------------------|--|--------|--------|--------|-----|
| | | | | | | Q1 | Q2 | Target | Actual | R |
| TL5 | Spend 90% of the library grant by 30 June 2021 ((Actual expenditure divided by the approved budget)x100) | % of the library grant spent by 30 June 2021 ((Actual expenditure divided by the approved budget)x100) | All | 100.00% | 90.00% | 0.00% | 20.00% | 20.00% | 39.00% | B |
| TL11 | Number of formal residential | Number of residential | All | 1920 | 1 779 | 0 | 1 779 | 1 779 | 1 977 | G 2 |



| Inter- nal- Ref | KPI | Unit of Measurement | Ward | Actual perform- ance of 2019/20 | Annual Target 2020/21 | Overall performance for the mid-year ending 31 December 2020 | | | | R |
|-----------------------|--|--|------|--|-----------------------------|---|-------|--------|--------|--------|
| | | | | | | Q1 | Q2 | Target | Actual | |
| | properties that receive piped water (credit) that is connected to the municipal water infrastructure network and billed for the service as at 30 June 2021 | properties which are billed for water as at 30 June 2021 | | | | | | | | |
| TL12 | 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 2021 | Number of residential properties which are billed for electricity or have pre paid meters (Excluding Eskom areas) as at 30 June 2021 | All | 1028 | 1 029 | 0 | 1 029 | 1 029 | 1 114 | G 2 |
| TL13 | Number of formal residential properties connected to the municipal waste water sanitation/sewerage network for sewerage service, irrespective of the number of water closets (toilets) and billed for the service as at 30 June 2021 | Number of residential properties which are billed for sewerage as at 30 June 2021 | All | 872 | 858 | 0 | 858 | 858 | 886 | G 2 |
| TL14 | Number of formal residential properties for which refuse is removed once per week and billed for the service as at 30 June 2021 | Number of residential properties which are billed for refuse removal as at 30 June 2021 | All | 1873 | 1 814 | 0 | 1 814 | 1 814 | 1 914 | G 2 |
| TL15 | Provide free basic water to indigent households as at 30 June | Number of indigent households receiving free basic water | All | 1135 | 1 047 | 0 | 1 047 | 1 047 | 1 110 | G 2 |
| TL16 | Provide free basic electricity to indigent households as at 30 June 2021 | Number of indigent households receiving free basic electricity | All | 1073 | 984 | 0 | 984 | 984 | 1 133 | G 2 |
| TL17 | Provide free basic sanitation to | Number of indigent households | All | 901 | 818 | 0 | 818 | 818 | 913 | G 2 |

2P



| Inter-Ref | KPI | Unit of Measurement | Ward | Actual performance of 2019/20 | Annual Target 2020/21 | Overall performance for the mid-year ending 31 December 2020 | | | | |
|-----------|---|--|------|-------------------------------|-----------------------|--|--------|--------|---------|----------|
| | | | | | | Q1 | Q2 | Target | Actual | R |
| | indigent households as at 30 June 2021 | receiving free basic sanitation services | | | | | | | | |
| TL18 | Provide free basic refuse removal to indigent households as at 30 June 2021 | Number of indigent households receiving free basic refuse removal services | All | 1135 | 1 047 | 0 | 1 047 | 1 047 | 1 110 | G 2 |
| TL19 | The percentage of the municipal capital budget actually spent on capital projects by 30 June 2021 [(Amount actually spent on capital projects/ Amount budgeted for capital projects)x100] | % of capital budget spent on capital projects by 30 June 2021 | All | 52.99% | 90.00% | 0.00% | 10.00% | 10.00% | 4.92% | R |
| | Corrective Measures | Consultants were only appointed in December to assist with the infrastructure projects and interdict granted against municipality in December that prevents municipality to start with the Vanwyksvlei water pipeline project. Legal actions are in process. | | | | | | | | |
| TL26 | Limit % electricity unaccounted for to 20% by 30 June 2021 [(Number of Electricity Units Purchased - Number of Electricity Units Sold) / Number of Electricity Units Purchased) Ã- 100] | % Electricity unaccounted for (Number of Electricity Units Purchased - Number of Electricity Units Sold) / Number of Electricity Units Purchased) Ã- 100 | All | 17.84% | 20.00% | 0.00% | 0.00% | 0.00% | 0.00% | N / A |
| TL27 | 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% | 90.00% | 0.00% | 90.00% | 90.00% | 100.00% | G 2 |
| TL29 | 60% of the electricity maintenance budget spent by 30 June 2021 {(Actual expenditure on maintenance divided by the total | % of the electricity maintenance budget spent by 30 June 2021 {(Actual expenditure on maintenance | All | 122.00% | 60.00% | 10.00% | 20.00% | 20.00% | 30.00% | B |

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| Internal-Ref | KPI | Unit of Measurement | Ward | Actual performance of 2019/20 | Annual Target 2020/21 | Overall performance for the mid-year ending 31 December 2020 | | | | |
|--------------|---|---|------|-------------------------------|-----------------------|--|--------|--------|--------|-----|
| | | | | | | Q1 | Q2 | Target | Actual | R |
| | approved maintenance budget)x100} | divided by the total approved maintenance budget)x100} | | | | | | | | |
| TL30 | 60% of the roads and stormwater maintenance budget spent by 30 June {(Actual expenditure on maintenance divided by the total approved maintenance budget)x100} | % of the roads and stormwater maintenance budget spent by 30 June {(Actual expenditure on maintenance divided by the total approved maintenance budget)x100} | All | 78.00% | 60.00% | 10.00% | 20.00% | 20.00% | 21.00% | G 2 |
| TL31 | 60% of the sewerage maintenance budget spent by 30 June 2021 {(Actual expenditure on maintenance divided by the total approved maintenance budget)x100} | % of the sewerage maintenance budget spent by 30 June 2021 {(Actual expenditure on maintenance divided by the total approved maintenance budget)x100} | All | 52.00% | 60.00% | 10.00% | 20.00% | 20.00% | 28.00% | G 2 |
| TL32 | 60% of the water maintenance budget spent by 30 June 2021 {(Actual expenditure on maintenance divided by the total approved maintenance budget)x100} | % of the water maintenance budget spent by 30 June 2021 {(Actual expenditure on maintenance divided by the total approved maintenance budget)x100} | All | 71.00% | 60.00% | 10.00% | 20.00% | 20.00% | 45.00% | B |
| TL33 | 60% of the sport and recreation maintenance budget spent by 30 June 2021 {(Actual expenditure on maintenance divided by the total approved maintenance budget)x100} | % of the sport and recreation maintenance budget spent by 30 June 2021 {(Actual expenditure on maintenance divided by the total approved maintenance budget)x100} | All | 42.00% | 60.00% | 10.00% | 20.00% | 20.00% | 45.00% | B |
| TL34 | Spend 90% of the total amount budgeted by 30 June 2021 for the upgrading of streets | % of budget spent by 30 June 2021{(Total actual expenditure for | 2 | New Key Performance Indica- | 90.00% | 0.00% | 10.00% | 10.00% | 58.94% | B |

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| Internal-Ref | KPI | Unit of Measurement | Ward | Actual performance of 2019/20 | Annual Target 2020/21 | Overall performance for the mid-year ending 31 December 2020 | | | | |
|--------------|--|--|------|---|-----------------------|--|--------|--------|--------|---|
| | | | | | | Q1 | Q2 | Target | Actual | R |
| | in Carnarvon {(Total actual expenditure for the project/Total amount budgeted for the project)x100} | the project/Total amount budgeted for the project)x100} | | tor for 2020/21 | | | | | | |
| TL35 | Spend 90% of the total amount budgeted by 30 June 2021 for the upgrading of streets in Vanwyksvlei {(Total actual expenditure for the project/Total amount budgeted for the project)x100} | % of budget spent by 30 June 2021{(Total actual expenditure for the project/Total amount budgeted for the project)x100} | 4 | 64.41% | 90.00% | 0.00% | 10.00% | 10.00% | 0.00% | R |
| | Corrective Measures | Consultants were only appointed in December to assist with the infrastructure projects. | | | | | | | | |
| TL36 | Spend 90% of the total amount budgeted by 30 June 2021 for the water pipeline Vanwyksvlei {(Total actual expenditure for the project/Total amount budgeted for the project)x100} | % of budget spent by 30 June 2021 {(Total actual expenditure for the project/Total amount budgeted for the project)x100} | 4 | New Key Performance Indicator for 2020/21 | 90.00% | 0.00% | 10.00% | 10.00% | 3.10% | R |
| | Corrective Measures | Interdict granted against municipality in December that prevents municipality to start with the project. Legal actions are in process. | | | | | | | | |
| TL37 | Spend 90% of the total amount budgeted by 30 June 2021 for the replacement of the asbestos water pipeline - Carnarvon {(Total actual expenditure for the project/Total amount budgeted for the project)x | % of budget spent by 30 June 2021 {(Total actual expenditure for the project/Total amount budgeted for the project)x100} | 1 | New Key Performance Indicator for 2020/21 | 90.00% | 0.00% | 10.00% | 10.00% | 0.00% | R |
| | Corrective Measures | Consultants were only appointed in December to assist with the infrastructure projects. | | | | | | | | |
| TL38 | Spend 90% of the total amount budgeted by 30 June 2021 for the upgrading of the electricity network in Kokkiesdorp {(Total actual expenditure for the project/Total | % of budget spent by 30 June 2021 {(Total actual expenditure for the project/Total amount budgeted for the project)x100} | 1 | New Key Performance Indicator for 2020/21 | 90.00% | 0.00% | 10.00% | 10.00% | 78.00% | B |

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| Internal-Ref | KPI | Unit of Measurement | Ward | Actual performance of 2019/20 | Annual Target 2020/21 | Overall performance for the mid-year ending 31 December 2020 | | | | |
|--------------|---|---|------|---|-----------------------|--|--------|--------|--------|---|
| | | | | | | Q1 | Q2 | Target | Actual | R |
| | amount budgeted for the project)x100} | | | | | | | | | |
| TL39 | Spend 90% of the total amount budgeted by 30 June 2021 for the upgrading of street lights to be energy efficient {(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;2 | New Key Performance Indicator for 2020/21 | 90.00% | 0.00% | 10.00% | 10.00% | 0.00% | R |
| | Corrective Measures | Consultants must still be appointed. | | | | | | | | |
| TL40 | Spend 90% of the total amount budgeted by 30 June 2021 for 2 high Mast lights in Vosburg {(Total actual expenditure for the project/Total amount budgeted for the project)x100} | % of budget spent by 30 June 2021 {(Total actual expenditure for the project/Total amount budgeted for the project)x100} | 3 | New Key Performance Indicator for 2020/21 | 90.00% | 0.00% | 10.00% | 10.00% | 0.00% | R |
| | Corrective Measures | Business plan has not been approved by MIG. The registration of the project was delayed due to the health condition of the applicable official. | | | | | | | | |

Enhance community participation

| Internal-Ref | KPI | Unit of Measurement | Ward | Actual performance of 2019/20 | Annual Target 2020/21 | Overall performance for the mid-year ending 31 December 2020 | | | | |
|--------------|---|---------------------|------|-------------------------------|-----------------------|--|----|--------|--------|-----|
| | | | | | | Q1 | Q2 | Target | Actual | R |
| TL1 | Council meets people meetings by 30 June 2021 | Number of meetings | All | 0 | 1 | 0 | 0 | 0 | 0 | N/A |

Promote economic development, tourism and growth opportunities

| Internal-Ref | KPI | Unit of Measurement | Ward | Actual performance of 2019/20 | Annual Target 2020/21 | Overall performance for the mid-year ending 31 December 2020 | | | | |
|--------------|--|---|------|-------------------------------|-----------------------|--|----|--------|--------|---|
| | | | | | | Q1 | Q2 | Target | Actual | R |
| TL28 | Create temporary jobs opportunities in terms of EPWP by 30 June 2021 | Number of job opportunities created by 30 June 2021 | All | 31 | 30 | 0 | 30 | 30 | 0 | R |
| | Corrective Measures | Posts were advertised. 12 People were appointed in Vanwyksvlei and Vosburg that started on 1 January 2021. Interviews for Carnarvon will also take place in January 2021. | | | | | | | | |

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

| Inter-Ref | KPI | Unit of Measurement | Ward | Actual performance of 2019/20 | Annual Target 2020/21 | Overall performance for the mid-year ending 31 December 2020 | | | | R |
|-----------|---|---|------|-------------------------------|-----------------------|--|--------|--------|--------|-----|
| | | | | | | Q1 | Q2 | Target | Actual | |
| TL6 | 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 2021 | Number of people employed (to be appointed) | All | 0 | 1 | 0 | 0 | 0 | 0 | N/A |
| TL7 | The percentage of the municipality's personnel budget actually spent on implementing its workplace skills plan by 30 June 2021 [(Actual amount spent on training/total operational budget)x100] | % of the municipality's personnel budget on training by 30 June 2021 (Actual amount spent on training/total personnel budget)x100 | All | 0.51% | 0.01% | 0.00% | 0.00% | 0.00% | 0.00% | N/A |
| TL8 | Limit the vacancy rate to less than 10% of budgeted posts by 30 June 2021 ((Number of posts filled/Total number of budgeted posts)x100) | % vacancy rate of budgeted posts by 30 June 2021 (Number of posts filled/Total number of budgeted posts)x100 | All | 7.00% | 10.00% | 0.00% | 10.00% | 10.00% | 3.00% | B |
| TL9 | Submit the Draft Annual Report to Council by 31 January 2021 | Draft Annual Report submitted to Council by 31 January 2021 | All | 1 | 1 | 0 | 0 | 0 | 0 | N/A |
| TL10 | Submit the Work Skills Plan to Local Government SETA by 30 April 2021 | Work Skills Plan submitted to LGSETA by 30 April 2021 | All | 1 | 1 | 0 | 0 | 0 | 0 | N/A |
| TL20 | Financial viability measured in terms of the municipality's ability to meet its service debt obligations as at 30 June 2021 ((Short Term Borrowing + Bank Overdraft + Short Term Lease + Long Term Borrowing + Long | % debt coverage | All | 0.00% | 45.00% | 0.00% | 0.00% | 0.00% | 0.00% | N/A |



| Inter-Ref | KPI | Unit of Measurement | Ward | Actual performance of 2019/20 | Annual Target 2020/21 | Overall performance for the mid-year ending 31 December 2020 | | | | |
|-----------|---|---|------|-------------------------------|-----------------------|--|--------|--------|--------|-------|
| | | | | | | Q1 | Q2 | Target | Actual | R |
| | Term Lease) / Total Operating R | | | | | | | | | |
| TL21 | Financial viability measured in terms of the outstanding service debtors as at 30 June 2021 ((Total outstanding service debtors/ revenue received for services)X100) | % of outstanding service debtors to revenue received for services | All | 79.04% | 10.50% | 0.00% | 0.00% | 0.00% | 0.00% | N / A |
| TL22 | Financial viability measured in terms of the available cash to cover fixed operating expenditure as at 30 June 2021 ((Cash and Cash Equivalents - Unspent Conditional Grants - Overdraft) + Short Term Investment) / Monthly Fixed Operational Expenditure excl | Number of months it takes to cover fix operating expenditure with available cash | All | 1.93 | 3 | 0 | 0 | 0 | 0 | N / A |
| TL23 | Submit the annual financial statements to AGSA by 31 August 2020 | Annual financial statements submitted to AGSA by 31 August 2020 | All | 1 | 1 | 1 | 0 | 1 | 1 | G |
| TL24 | Submit the draft main budget to Council by 31 March 2021 | Draft main budget submitted to Council by 31 March 2021 | All | 1 | 1 | 0 | 0 | 0 | 0 | N / A |
| TL25 | Achieve a debtor payment percentage of 80% by 30 June 2021 {(Gross Debtors Opening Balance + Billed Revenue - Gross Debtors Closing Balance - Bad Debts Written Off)/Billed Revenue x 100} | % debtor payment achieved | All | 74.66% | 80.00% | 0.00% | 80.00% | 80.00% | 59.89% | R |
| | Corrective Measures | Deteriorating financial circumstances of community and effect of Covid -19. More stringent implementation of credit control policy. | | | | | | | | |

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2.3 Adjustment of the Top Layer SDBIP for 2020/21

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 2021 with the necessary motivation where key performance indicator targets require amendment.

2.4 Annual Report for 2019/20

The draft Annual Report of the 2019/20 financial year will be tabled in Council within the extended legislative timeframe as was provided by the Minister of Finance due to Covid-19.

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 appoint 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 2019/20.

However, to ensure the credibility of the 2019/20 Annual Report and that the information in the report is accurate, reliable and correct, it is currently being audited by the Auditor-General and the final draft will also be sent to them for verification. Thus, the final report will be scrutinized for accuracy, reliability and correctness not only by the management team but by the Auditor-General as well.

Acting Municipal Manager

26/1/2021
Date

Mayor

Date

Kareeberg Munisipaliteit

(Carnarvon)

✓ R.V. 26/1/21

Memo

From : **Acting Municipal Manager**
To : **Mayor N.S van Wyk**
Topic : **MFMA, SECTION 72 ASSESSMENT REPORT**
Date : **22 January 2021**

2020/2021 Mid-Year Budget and Performance Assessment report for the period 1 July 2020 ending 31 December 2020

1. Introduction

In terms of Section 72(1), (2) and (3) of the Municipal Finance Management Act No. 56, 2003 Chapter 8, the mid-year budget and performance assessment report for the period ended 31 December 2020 is submitted for your consideration.

In terms of the Section 54 (1), (2) and (3) of the Municipal Finance Management Act no. 56, 2003 Chapter 7, the following applies:-

(1) on receipt of a statement or report submitted by the accounting officer of the Municipality

In terms of Section 72, the Mayor must:-

- (a) Consider the statement or report;
- (b) Check whether the municipality's approved budget is implemented in accordance with the service delivery and budget implementation plan;
- (c) issue any appropriate instruction to the accounting officer to ensure –
 - (i) That the budget is implemented in accordance with the service delivery and budget implementation plan; and
 - (ii) That spending of funds and revenue collection proceed in accordance with the budget;
- (d) Submit the report to the Council by 31 January 2021
- (e) SDBIP report and annexures

I trust that this will reach your amicable approval

Yours sincerely



MR. Z.P MJANDANA
ACTING MUNICIPAL MANAGER

Received by: 
MAYOR

Date : 21-01-2021

