

Kareeberg Municipality

*Mid-year budget and
Performance Report*

2019/20

31 December 2019





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LEGISLATIVE FRAMEWORK

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

MFMA SECTION 71, 52(d) & 72

71. MONTHLY BUDGET STATEMENTS

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

**52. THE MAYOR OF A MUNICIPALITY—**

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

72. MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT

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



PART I – IN-YEAR REPORT

SECTION I – EXECUTIVE SUMMARY

I.1 CONSOLIDATED PERFORMANCE

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

Revenue by Source

The figures represented in this section are the accrued amounts and not actual cash receipts; in other words the amounts billed for property rates; service charges and interest as it become due.

The total revenue excluding capital transfers and contributions for the period 1 July 2019 to 31 December 2019 amount to **R19,099 million or 28.95% of the total budgeted revenue R65,973 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 2019 to 31 December 2019 amounts to **R27,672 million or 40.7% of the total budgeted expenditure R67,987 million.**

Capital Expenditure

The total capital expenditure for the period 1 July 2019 to 31 December 2019, amounts to **R5,701 million or 23.37% of the total capital budget that amounts to R24,392 million.**

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 **16,461 million.**



SECTION 2 – IN-YEAR BUDGET TABLES

2.1 Monthly budget statements

2.1.1 Table C1: Monthly Budget Statement Summary

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

NC074 Kareeberg - Table C1 Monthly Budget Statement Summary - Mid-Year Assessment									
Description	2018/19	Budget Year 2019/20							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Properly rates	8 515	10 316	10 316	–	10 382	5 158	5 224	101%	10 316
Service charges	16 325	15 340	15 340	2 139	11 715	7 670	4 044	53%	15 340
Investment revenue	3 440	2 151	2 151	157	1 189	1 076	114	11%	2 151
Transfers and subsidies	29 888	28 980	28 780	13 815	26 005	14 490	11 515	79%	28 980
Other own revenue	2 426	3 042	3 042	140	2 705	1 521	1 183	78%	3 042
Total Revenue (excluding capital transfers and contributions)	60 593	59 829	59 629	16 252	51 995	29 915	22 080	74%	59 829
Employee costs	20 905	24 416	24 416	1 651	11 889	12 209	(320)	-3%	24 416
Remuneration of Councillors	2 532	2 739	2 739	217	1 307	1 370	(62)	-5%	2 739
Depreciation & asset impairment	4 483	3 552	3 552	–	138	1 776	(1 637)	-92%	3 552
Finance charges	–	1 067	1 067	–	–	534	(534)	-100%	1 067
Materials and bulk purchases	12 028	15 228	15 228	1 064	8 422	7 614	807	11%	15 228
Transfers and subsidies	1 287	2 128	1 128	–	190	1 064	(875)	-82%	2 128
Other expenditure	21 419	18 856	19 956	2 810	11 344	9 428	1 916	20%	18 856
Total Expenditure	62 654	67 987	68 087	5 741	33 290	33 995	(704)	-2%	67 987
Surplus/(Deficit)	(2 062)	(8 158)	(8 458)	10 510	18 705	(4 080)	22 784	-558%	(8 158)
Transfers and subsidies - capital (monetary alloc	28 297	22 085	22 085	624	5 613	11 043	(5 429)	-49%	22 085
Contributions & Contributed assets	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	26 235	13 927	13 627	11 134	24 318	6 963	17 355	249%	13 927
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	26 235	13 927	13 627	11 134	24 318	6 963	17 355	249%	13 927
Capital expenditure & funds sources									
Capital expenditure	28 297	24 392	24 392	624	4 489	12 196	(7 707)	-63%	24 392
Capital transfers recognised	28 297	22 085	22 085	624	4 359	11 043	(6 683)	-61%	22 085
Public contributions & donations	–	–	–	–	–	–	–	–	–
Borrowing	–	–	–	–	–	–	–	–	–
Internally generated funds	–	2 307	2 307	–	129	1 154	(1 024)	-89%	2 307
Total sources of capital funds	28 297	24 392	24 392	624	4 489	12 196	(7 707)	-63%	24 392
Financial position									
Total current assets	46 113	20 591	20 591	–	50 899	–	–	–	20 591
Total non current assets	173 528	160 914	160 914	–	179 228	–	–	–	160 914
Total current liabilities	19 249	4 695	4 695	–	6 083	–	–	–	4 695
Total non current liabilities	34 512	37 335	37 335	–	34 364	–	–	–	37 335
Community wealth/Equity	165 880	139 474	139 474	–	189 680	–	–	–	139 474
Cash flows									
Net cash from (used) operating	27 935	18 912	18 912	(1 471)	(33 004)	9 455	42 459	449%	18 912
Net cash from (used) investing	(28 762)	(24 412)	(24 412)	(624)	(5 612)	(10)	5 602	-56621%	–
Net cash from (used) financing	7	326	326	–	2	163	161	99%	326
Cash/cash equivalents at the month/year end	42 428	1 679	1 679	–	15 470	16 461	991	6%	73 321
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	5 150	3 867	275	775	2 691	–	–	–	12 758
Creditors Age Analysis									
Total Creditors	391	103	393	29	189	435	–	–	1 540



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	2018/19	Budget Year 2019/20							
		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		72 514	40 268	40 268	13 966	39 332	20 134	19 198	95%	40 268
Executive and council		57 220	20 995	20 995	13 694	24 874	10 497	14 376	137%	20 995
Finance and administration		15 293	19 273	19 273	272	14 458	9 637	4 822	50%	19 273
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		31	1 149	1 149	70	468	575	(107)	-19%	1 149
Community and social services		18	1 128	1 128	69	463	564	(101)	-18%	1 128
Sport and recreation		4	12	12	-	0	6	(6)	-97%	12
Public safety		-	-	-	-	-	-	-	-	-
Housing		8	9	9	1	5	5	1	18%	9
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		19	9 149	9 149	700	6 093	4 574	1 519	33%	9 149
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		6	9 128	9 128	700	6 093	4 564	1 529	34%	9 128
Environmental protection		13	20	20	-	-	10	(10)	-100%	20
Trading services		16 326	31 348	31 348	2 139	11 715	15 674	(3 959)	-25%	31 348
Energy sources		9 966	10 724	10 724	870	4 937	5 362	(425)	-8%	10 724
Water management		2 902	16 495	16 495	517	2 541	8 248	(5 707)	-69%	16 495
Waste water management		1 567	995	995	382	2 231	497	1 733	348%	995
Waste management		1 891	3 133	3 133	371	2 006	1 567	439	28%	3 133
Other	4	0	0	0	-	-	0	(0)	-100%	0
Total Revenue - Functional	2	88 890	81 914	81 914	16 876	57 608	40 957	16 650	41%	81 914
Expenditure - Functional										
Governance and administration		31 616	28 215	28 215	3 494	15 014	14 108	906	6%	28 215
Executive and council		12 068	13 330	13 330	622	3 374	6 665	(3 291)	-49%	13 330
Finance and administration		19 547	14 885	14 885	2 872	11 640	7 443	4 197	56%	14 885
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		3 263	3 163	3 163	199	2 745	1 582	1 163	74%	3 163
Community and social services		2 823	2 721	2 721	168	1 819	1 360	459	34%	2 721
Sport and recreation		355	325	325	13	453	162	290	179%	325
Public safety		62	80	80	18	269	40	229	573%	80
Housing		0	10	10	-	22	5	17	334%	10
Health		23	27	27	-	182	14	168	1240%	27
Economic and environmental services		4 785	7 437	7 437	400	3 447	3 719	(272)	-7%	7 437
Planning and development		3 070	-	-	-	2 166	-	2 166	#DIV/0!	-
Road transport		1 457	7 332	7 332	370	1 068	3 666	(2 598)	-71%	7 332
Environmental protection		258	106	106	30	212	53	160	303%	106
Trading services		22 978	29 144	29 144	1 647	12 078	14 572	(2 494)	-17%	29 144
Energy sources		12 405	15 534	15 534	1 094	8 589	7 767	822	11%	15 534
Water management		2 744	2 793	2 793	199	957	1 397	(439)	-31%	2 793
Waste water management		5 392	5 121	5 121	172	1 307	2 561	(1 254)	-49%	5 121
Waste management		2 437	5 695	5 695	182	1 225	2 848	(1 623)	-57%	5 695
Other		13	28	28	1	7	14	(8)	-54%	28
Total Expenditure - Functional	3	62 654	67 987	67 987	5 741	33 290	33 995	(704)	-2%	67 987
Surplus/ (Deficit) for the year		26 235	13 927	13 927	11 134	24 318	6 963	17 355	249%	13 927



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	2018/19	Budget Year 2019/20							
		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	28 923	20 995	20 995	13 694	24 874	10 497	14 376	136.9%	20 995
Vote 2 - Budget and Treasury		15 294	19 273	19 273	272	14 458	9 637	4 821	50.0%	19 273
Vote 3 - Corporate Services		-	-	-	-	-	-	-	-	-
Vote 4 - Planning and Development		-	0	-	-	-	-	-	-	0
Vote 5 - Health		-	-	-	-	-	-	-	-	-
Vote 6 - Community and Social Services		18	1 128	1 128	69	463	564	(101)	-18.0%	1 128
Vote 7 - Housing		8	9	9	1	5	5	1	17.6%	9
Vote 8 - Public Safety		-	-	-	-	-	-	-	-	-
Vote 9 - Sport and Recreation		4	12	12	-	0	6	(6)	-97.0%	11
Vote 10 - Environmental Protection		13	20	20	-	-	10	(10)	-100.0%	20
Vote 11 - Solid Waste Management		1 891	3 133	3 133	371	2 006	1 567	439	28.0%	3 133
Vote 12 - Waste Water Management		1 567	995	995	382	2 231	497	1 733	348.4%	995
Vote 13 - Road Transport		6	9 128	9 128	700	6 093	4 564	1 529	33.5%	9 128
Vote 14 - Water		2 902	16 495	16 495	517	2 541	8 248	(5 707)	-69.2%	16 495
Vote 15 - Electricity		9 966	10 724	10 724	870	4 937	5 362	(425)	-7.9%	10 724
Total Revenue by Vote	2	60 593	81 914	81 914	16 876	57 608	40 957	16 650	40.7%	81 913
Expenditure by Vote										
Vote 1 - Executive and Council	1	12 068	13 330	13 330	622	3 374	6 665	(3 291)	-49.4%	12 721
Vote 2 - Budget and Treasury		16 502	12 641	12 641	2 490	10 016	6 321	3 695	58.5%	12 641
Vote 3 - Corporate Services		3 058	2 272	2 272	383	1 630	1 136	494	43.5%	2 272
Vote 4 - Planning and Development		3 070	-	-	-	2 166	-	2 166	#DIV/0!	-
Vote 5 - Health		23	27	27	-	182	14	168	1239.6%	24
Vote 6 - Community and Social Services		2 823	2 721	2 721	168	1 819	1 360	459	33.7%	2 721
Vote 7 - Housing		0	10	10	-	22	5	17	334.2%	10
Vote 8 - Public Safety		62	76	76	18	269	40	229	572.7%	76
Vote 9 - Sport and Recreation		355	325	325	13	453	162	290	178.7%	325
Vote 10 - Environmental Protection		258	106	106	30	212	53	160	302.5%	106
Vote 11 - Solid Waste Management		2 437	5 695	5 695	182	1 225	2 848	(1 623)	-57.0%	5 695
Vote 12 - Waste Water Management		5 392	5 121	5 121	172	1 307	2 561	(1 254)	-49.0%	5 121
Vote 13 - Road Transport		1 457	7 332	7 332	370	1 068	3 666	(2 598)	-70.9%	7 332
Vote 14 - Water		2 744	2 793	2 793	199	957	1 397	(439)	-31.5%	2 793
Vote 15 - Electricity		12 405	15 534	15 534	1 094	8 589	7 767	822	10.6%	15 534
Total Expenditure by Vote	2	62 654	67 983	67 983	5 741	33 290	33 995	(704)	-2.1%	67 372
Surplus/ (Deficit) for the year	2	(2 062)	13 932	13 932	11 134	24 318	6 963	17 355	249.3%	14 541



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	Budget Year 2019/20								
		2018/19 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue By Source										
Property rates		8 515	10 316	10 316		10 382	5 157 770.00	5 224	101%	10 316
Service charges - electricity revenue		9 966	10 724	10 724	870	4 937	5 362 116.00	(425)	-8%	10 724
Service charges - water revenue		2 902	2 448	2 448	517	2 541	1 224 250.00	1 317	108%	2 448
Service charges - sanitation revenue		1 567	995	995	382	2 231	497 491.00	1 733	348%	995
Service charges - refuse revenue		1 889	1 173	1 173	371	2 006	586 344.00	1 420	242%	1 173
Service charges - other								-		
Rental of facilities and equipment		294	372	372	10	1 557	186 070.00	1 371	737%	372
Interest earned - external investments		3 440	2 151	2 151	157	1 189	1 075 606.00	114	11%	2 151
Interest earned - outstanding debtors		1	351	351	19	122	175 509.00	(53)	-30%	351
Dividends received								-		
Fines, penalties and forfeits		10	8	8		5	4 134.00	1	13%	8
Licences and permits		13	43	43	1	20	21 456.00	(2)	-7%	43
Agency services		151						-		
Transfers and subsidies		29 888	28 980	28 780	13 815	26 005	#####	11 515	79%	28 980
Other revenue		1 957	2 268	2 268	111	1 000	1 134 093.00	(134)	-12%	2 268
Gains on disposal of PPE								-		
Total Revenue (excluding capital transfers and contributions)		60 593	59 829	59 629	16 252	51 995	29 915	22 080	74%	59 829
Expenditure By Type										
Employee related costs		20 905	24 416	24 416	1 651	11 889	12 209	(320)	-3%	24 416
Remuneration of councillors		2 532	2 739	2 739	217	1 307	1 370	(62)	-5%	2 739
Debt impairment		3 958	3 883	3 883			1 942	(1 942)	-100%	3 883
Depreciation & asset impairment		4 483	3 552	3 552		138	1 776	(1 637)	-92%	3 552
Finance charges			1 067	1 067			534	(534)	-100%	1 067
Bulk purchases		11 139	13 505	13 505	963	7 082	6 752	330	5%	13 505
Other materials		889	1 724	1 724	101	1 339	862	477	55%	1 724
Contracted services		5 700	4 618	4 618	1 572	5 816	2 309	3 507	152%	4 618
Transfers and subsidies		1 287	2 128	1 128		190	1 064	(875)	-82%	2 128
Other expenditure		11 755	10 355	11 455	1 238	5 528	5 178	351	7%	10 355
Loss on disposal of PPE		7						-		
Total Expenditure		62 654	67 987	68 087	5 741	33 290	33 995	(704)	-2%	67 987
Surplus/(Deficit)										
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		(2 062)	(8 158)	(8 458)	10 510	18 705	(4 080)	22 784	(0)	(8 158)
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		28 297	22 085	22 085	624	5 613	11 043	(5 429)	(0)	22 085
Transfers and subsidies - capital (in-kind - all)								-		
Surplus/(Deficit) after capital transfers & contributions		26 235	13 927	13 627	11 134	24 318	6 963			13 927
Taxation								-		
Surplus/(Deficit) after taxation		26 235	13 927	13 627	11 134	24 318	6 963			13 927
Atributable to minorities								-		
Surplus/(Deficit) attributable to municipality		26 235	13 927	13 627	11 134	24 318	6 963			13 927
Share of surplus/ (deficit) of associate								-		
Surplus/ (Deficit) for the year		26 235	13 927	13 627	11 134	24 318	6 963			13 927

Minor budget adjustments will be done.



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	2018/19	Budget Year 2019/20							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Rthousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - Executive and Council		-	-	-	-	-	-	-	-	-
Vote 2 - Budget and Treasury		-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		-	-	-	-	-	-	-	-	-
Vote 4 - Planning and Development		-	-	-	-	-	-	-	-	-
Vote 5 - Health		-	-	-	-	-	-	-	-	-
Vote 6 - Community and Social Services		-	-	-	-	-	-	-	-	-
Vote 7 - Housing		-	-	-	-	-	-	-	-	-
Vote 8 - Public Safety		-	-	-	-	-	-	-	-	-
Vote 9 - Sport and Recreation		-	-	-	-	-	-	-	-	-
Vote 10 - Environmental Protection		-	-	-	-	-	-	-	-	-
Vote 11 - Solid Waste Management		-	-	-	-	-	-	-	-	-
Vote 12 - Waste Water Management		-	-	-	-	-	-	-	-	-
Vote 13 - Road Transport		-	-	-	-	-	-	-	-	-
Vote 14 - Water		-	-	-	-	-	-	-	-	-
Vote 15 - Electricity		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	-	-	-	-	-	-	-	-	-
Single Year expenditure appropriation	2									
Vote 1 - Executive and Council		-	-	-	-	-	-	-	-	-
Vote 2 - Budget and Treasury		77	2 107	2 107	-	-	1 054	(1 054)	-100%	2 107
Vote 3 - Corporate Services		-	-	-	-	-	-	-	-	-
Vote 4 - Planning and Development		-	-	-	-	-	-	-	-	-
Vote 5 - Health		-	-	-	-	-	-	-	-	-
Vote 6 - Community and Social Services		310	200	200	-	129	100	29	29%	200
Vote 7 - Housing		-	-	-	-	-	-	-	-	-
Vote 8 - Public Safety		-	-	-	-	-	-	-	-	-
Vote 9 - Sport and Recreation		-	-	-	-	-	-	-	-	-
Vote 10 - Environmental Protection		-	-	-	-	-	-	-	-	-
Vote 11 - Solid Waste Management		-	-	-	-	-	-	-	-	-
Vote 12 - Waste Water Management		1 327	-	-	-	-	-	-	-	-
Vote 13 - Road Transport		6 040	8 038	8 038	624	4 359	4 019	340	8%	8 038
Vote 14 - Water		19 534	14 047	14 047	-	-	7 024	(7 024)	-100%	14 047
Vote 15 - Electricity		1 009	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	28 297	24 392	24 392	624	4 489	12 196	(7 707)	-63%	24 392
Total Capital Expenditure		28 297	24 392	24 392	624	4 489	12 196	(7 707)	-63%	24 392
Capital Expenditure - Functional Classification										
Governance and administration		77	2 107	2 107	-	-	1 054	(1 054)	-100%	2 107
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		77	2 107	2 107	-	-	1 053 506,00	(1 054)	-100%	2 107
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		310	200	200	-	129	100	29	29%	200
Community and social services		310	200	200	-	129	100 004,00	29	29%	200
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		6 040	8 038	8 038	624	4 359	4 019	340	8%	8 038
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		6 040	8 038	8 038	624	4 359	4 019	340	8%	8 038
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		21 870	14 047	14 047	-	-	7 024	(7 024)	-100%	14 047
Energy sources		1 009	-	-	-	-	-	-	-	-
Water management		19 534	14 047	14 047	-	-	7 024	(7 024)	-100%	14 047
Waste water management		1 327	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	28 297	24 392	24 392	624	4 489	12 196	(7 707)	-63%	24 392
Funded by:										
National Government		28 297	22 065	22 065	624	4 359	11 045	(6 683)	-61%	22 065
Provincial Government		-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		28 297	22 065	22 065	624	4 359	11 043	(6 683)	-61%	22 065
Public contributions & donations		-	-	-	-	-	-	-	-	-
Borrowing	5	-	-	-	-	-	-	-	-	-
Internally generated funds	6	-	2 327	2 327	-	129	1 154	(1 024)	-89%	2 327
Total Capital Funding		28 297	24 392	24 392	624	4 489	12 196	(7 707)	-63%	24 392

Water RBIG Capital will be reduced with R5,047 million with the adjustments budget.



2.1.6 Table C6: Monthly Budget Statement – Financial Position

NC074 Kareeberg - Table C6 Monthly Budget Statement - Financial Position - Mid-Year Assessment						
Description	Ref	2018/19	Budget Year 2019/20			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		42 428	(2 350)	(2 350)	39 733	(2 350)
Call investment deposits		–	26 092	26 092		26 092
Consumer debtors		3 099	(3 571)	(3 571)	10 583	(3 571)
Other debtors		34	526	526	34	526
Current portion of long-term receivables		5	–	–	3	–
Inventory		547	(105)	(105)	547	(105)
Total current assets		46 113	20 591	20 591	50 899	20 591
Non current assets						
Long-term receivables		16	20	20	16	20
Investments		–				
Investment property		15 412	15 425	15 425	15 412	15 425
Investments in Associate		–				
Property, plant and equipment		155 961	142 210	142 210	161 633	142 210
Agricultural						
Biological						
Intangible		27	1 535	1 535	55	1 535
Other non-current assets		2 112	1 724	1 724	2 112	1 724
Total non current assets		173 528	160 914	160 914	179 228	160 914
TOTAL ASSETS		219 641	181 505	181 505	230 127	181 505
LIABILITIES						
Current liabilities						
Bank overdraft						
Borrowing			(0)	(0)		(0)
Consumer deposits		328	326	326	330	326
Trade and other payables		16 263	4 369	4 369	3 626	4 369
Provisions		2 658			2 128	
Total current liabilities		19 249	4 695	4 695	6 083	4 695
Non current liabilities						
Borrowing						
Provisions		34 512	37 335	37 335	34 364	37 335
Total non current liabilities		34 512	37 335	37 335	34 364	37 335
TOTAL LIABILITIES		53 760	42 030	42 030	40 447	42 030
NET ASSETS	2	165 880	139 474	139 474	189 680	139 474
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		154 484	128 088	128 088	178 332	128 088
Reserves		11 396	11 386	11 386	11 348	11 386
TOTAL COMMUNITY WEALTH/EQUITY	2	165 880	139 474	139 474	189 680	139 474



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	2018/19	Budget Year 2019/20							
		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		7 159	7 530	7 530	2 031	-	3 765 160.00	(3 765)	-100%	7 530
Service charges		11 522	14 242	14 242	1 058	-	7 121 167.45	(7 121)	-100%	14 242
Other revenue		4 611	2 591	2 591	13	-	1 295 441.50	(1 295)	-100%	2 591
Government - operating		26 106	28 980	28 980	387	-	#####	(14 490)	-100%	28 980
Government - capital		28 019	22 085	22 085	624	-	#####	(11 043)	-100%	22 085
Interest		3 336	2 287	2 287	157	-	1 143 540.00	(1 144)	-100%	2 287
Dividends			-	-				-		-
Payments										
Suppliers and employees		(51 569)	(57 356)	(57 356)	(5 741)	(32 962)	(28 679)	4 283	-15%	(57 356)
Finance charges			(1 067)	(1 067)			(534)	(534)	100%	(1 067)
Transfers and Grants		(1 249)	(380)	(380)		(42)	(190)	(148)	78%	(380)
NET CASH FROM/(USED) OPERATING ACTIVITIES		27 935	18 912	18 912	(1 471)	(33 004)	9 455	42 459	449%	18 912
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		37						-		
Decrease (increase) in non-current debtors		-						-		-
Decrease (increase) other non-current receivables			(20)	(20)	-	1	(10)	11	-108%	
Decrease (increase) in non-current investments			(0)	(0)	-		(0)	0	-100%	
Payments										
Capital assets		(28 800)	(24 392)	(24 392)	(624)	(5 613)		5 613	#DIV/0!	
NET CASH FROM/(USED) INVESTING ACTIVITIES		(28 762)	(24 412)	(24 412)	(624)	(5 612)	(10)	5 602	-56621%	-
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans			-	-				-		
Borrowing long term/refinancing		5	-	-				-		-
Increase (decrease) in consumer deposits		2	326	326	-	2	163	(161)	-99%	326
Payments										
Repayment of borrowing			(0)	(0)	-	-	(0)	(0)	100%	
NET CASH FROM/(USED) FINANCING ACTIVITIES		7	326	326	-	2	163	161	99%	326
NET INCREASE/ (DECREASE) IN CASH HELD										
Cash/cash equivalents at beginning:		43 249	6 853	6 853	(2 095)	(38 614)	9 608			19 237
Cash/cash equivalents at month/year end:		42 428	1 679	1 679		15 470	16 461			54 084
										73 321



PART 2 – SUPPORTING DOCUMENTATION

SECTION 3 – DEBTORS ANALYSIS

3.1 Supporting Table SC3

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

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

NC074 Kareeberg - Supporting Table SC3 Monthly Budget Statement - aged debtors - Mid-Year Assessment														
Description	NT Code	Budget Year 2019/20									Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy	
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total				
R thousands														
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1200	(530)	339	29	144	137					115	281		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	525	257	(66)	254	146					1 116	400		
Receivables from Non-exchange Transactions - Property Rates	1400	4 277	2 947	20	5	2 068					9 337	2 083		
Receivables from Exchange Transactions - Waste Water Management	1500	386	(57)	209	171	150					859	321		
Receivables from Exchange Transactions - Waste Management	1600	496	381	83	201	170					1 331	371		
Receivables from Exchange Transactions - Property Rental Debtors	1700										-	-		
Interest on Arrear Debtor Accounts	1810										-	-		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820										-	-		
Other	1900										-	-		
Total By Income Source	2000	5 150	3 867	275	775	2 691	-	-	-	-	12 758	3 466	-	-
2018/19 - totals only		3863377	1482885	1596230	484730	709246	3025901	476110	741539	-	12 480	5 438	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2200	1 400	601	11	102	229					2 343	331		
Commercial	2300	1 682	1 276	8	74	822					3 862	896		
Households	2400	2 058	1 990	256	599	1 640					6 553	2 239		
Other	2500										-	-		
Total By Customer Group	2600	5 150	3 867	275	775	2 691	-	-	-	-	12 758	3 466	-	-

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 2019.

Debtors Age Analyses

The total amount of debtors outstanding as at 31 December 2019 is **R20,578 million**.

- ☞ It should be noted that outstanding debt for longer than 90 days is: **R 3,466 million** which is **16.84%** of the total debt.
- ☞ Government owes the municipality **R774 783**.

3.2.2 Monthly Debits Raised

This report serves to inform Councillors on the debits raised on consumer accounts for the period 01 July 2019 to 31 December 2019.

- ☞ Assessment Rates has been levied at 95 %.
- ☞ Electricity - **41%** has been levied.
- ☞ Refuse – **50%** has been levied.
- ☞ Sewerage – **50%** has been levied.
- ☞ Water - **55%** has been levied.



3.2.3 Credit Control

This report serves to inform Council on the processes of Credit Control for the month of December 2019.

During November 2019 the municipality applied its credit control policy.

3.2.4 Indigent Consumers

This report serves to inform Council on the status of Indigent consumers at the end of December 2019.

- The total applications approved for all services by the end of December 2019 were **1 116**.
- **1 083** Consumers receive Free Basic Electricity and **175** consumers 4 bags of wood each month.
- Number receives free 6 kl water: **1 083**
- Total number receives free sewerage: 859
- Total number receives free basic refuse removal: **1 083**

Subsidies were allocated for the following services in December 2019:

- Refuse, Sewerage, electricity and water

3.2.5 Debt Collection

This report serves to inform Council on the progress made by the attorneys on debt collection, for December 2019.

Attorneys

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

Arrears Councillors

A list of the accounts is available for scrutiny in the office of the Chief Financial Officer. The following information was extracted from the list for December 2019:

- The total outstanding debt of Councillors on 31 December 2019 was advances **R 30 345** and for services and rental of commonage **R79 114**.
- 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 2019 was for services **R64 266**.



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 2019/20									Total	Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year			
R thousands												
Creditors Age Analysis By Customer Type												
Bulk Electricity	0100										-	
Bulk Water	0200										-	
PAYE deductions	0300										-	
VAT (output less input)	0400										-	
Pensions / Retirement deductions	0500										-	
Loan repayments	0600										-	
Trade Creditors	0700										-	
Auditor General	0800										-	
Other	0900	391	103	393	29	189	435				1 540	2 096
Total By Customer Type	1000	391	103	393	29	189	435	-	-	-	1 540	2 096

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	Type of Investment	Expiry date of investment	Accrued interest for the month	Yield for the month 1 (%)	Market value at beginning of the month	Change in market value	Market value at end of the month
R thousands									
Municipality									
External investment					0	0.0%	26 602	11 208	37 810
Municipality sub-total					0		26 602	11 208	37 810
Entities									
					-		-	-	-
Entities sub-total					-		-	-	-
TOTAL INVESTMENTS AND INTEREST	2				0		26 602	11 208	37 810



5.2 Summary of Investment Portfolio as at 31 December 2019

	SALDO 2019-07-01	BTW	BYDRAES GEDURENDE DIE JAAR	RENTE OP BELEGGINGS	ANDER INKOMSTE	BEDRYFS- UITGAWE GEDURENDE DIE JAAR	KAPITAAL- UITGAWE GEDURENDE DIE JAAR	SALDO 31-12-2019
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								
Behuisingfonds	48 201.99			1 169.83				49 371.82 (2)
ONSPANDEERDE TOEKENNINGS								
Werkskepping De Bult	48 769.27			1 183.64				49 952.91
Grondontwikkeling	76 564.69			1 857.67				78 422.36
Burgerlike Beskerming	20 944.43			-				20 944.43
CMIP Kwaggakolk(BTW)	765.17			17.56				782.73
Sanitasie BTW/Rente	184 441.11			-				184 441.11
Elektrisiteit Schietfontein	43 933.34			1 066.90				45 000.24
Waterdienste plan	4 104.34			99.14				4 203.48
CMIP - Saapport projek 301	4 505.07			109.18				4 614.25
Biblioteekdiens projekte	-			-	556 000.00	406 078.61	0.00	149 971.99
EPWP - Plaveisel/ Skoonmaak	29 697.88			720.47				30 418.35
Lotto Camarvon	2 278.39			55.21				2 333.60
Lotto Vosburg	40 227.81			976.53				41 204.34
Mun. Fin. Bestuursprogram	-	152 914.71		-	2 435 000.00	1 305 112.03		1 129 887.97
Oordragkoste Sub-Ekon	170 592.79			4 154.94				174 747.73
Skoonmaakprojek Vosburg	32 125.90			779.46				32 905.36
BTW - retensie gelde	14 899.44			361.48				15 260.92
MIG Addisioneel	-			-				-
MIG	-	841 963.38		-	5 788 000.00	841 963.38	5 613 089.37	(667 052.75)
Jeugontwikkeling	93 632.07			-				93 632.07
Uingebeide program (PWPG)	-	76.48		-	761 000.00	375 098.21		385 901.79
Elektrifisering	-			-		0.00	0.00	-
DWA WSIG	-			-		0.00	0.00	-
DWA Droogtehuip	-			-		0.00	0.00	-
DWA RBIG	-			-		0.00	0.00	-
	13 537 276.48					13 537 276.48		
	14 304 758.18	994 954.57		11 382.18	9 540 000.00	16 465 478.11	5 613 089.37	1 777 572.88 (8)
ALGEMEEN-VOORSIENING: VERLOF, PMS, LANGDIENS, BONUSSE								
	3 040 225.02					361 729.34		2 678 495.68
ALGEMEEN-KREDITEURE - RETEN								
	1 812 753.22				737 628.80	1 010 005.32		1 540 376.70
ALGEMEEN-VOORSIENING - MEDI								
	2 000 000.00							2 000 000.00
ALGEMEEN-RESERWES								
	-							-
ALGEMEEN-BEDRYF								
	9 616 463.44				16 500 000.00	7 700 000.00		18 416 463.44
	16 469 441.68				17 237 628.80	9 071 734.66		24 635 335.82
	42 170 213.36			12 552.01	26 777 628.80	25 537 212.77	5 613 089.37	37 810 092.03 (19)
EKSTERNE BELEGGINGS								
Beleggings	R 37 810 092.03							
	R 37 810 092.03							



SECTION 6 – CASH AND CASH EQUIVALENTS

6.1 Cash and cash equivalents for the month December 2019

Funds Allocations

The schedule reflecting all council's Investments as at 30 December 2019 is **R39 894 205**.

REPORTING ON CASH AND COMMITMENTS : 31 DECEMBER 2019	
	AMOUNT
INVESTMENTS (CALL ACCOUNT)	37 810 092
CURRENT ACCOUNT	2 084 113
	<u>39 894 205</u>
COMMITMENTS	NIL
TRADE CREDITORS (30 DAYS AND OLDER)	NIL
BULK ELECTRICITY (30 DAYS AND OLDER)	NIL
	<u>39 894 205</u>
SURPLUS/(DEFICIT)	<u>39 894 205</u>

SECTION 7 – BANK RECONCILIATION

7.1 Bank Reconciliation and Payments made in December 2019

Attached in annexure is the computerised bank reconciliation for December 2019.

BANK RECONCILIATION 2019/2020	
	DECEMBER 2019
CASH BOOK OPENING BALANCE	13 058 749
OUTSTANDING CHEQUES	592
EXPENDITURE	19 376 066
INCOME	8 240 319
DEPOSITS STILL TO BE RECEIPTED	175 977
PAYMENTS TO BE DEPOSITED	15 458
CLOSING BALANCE BANK STATEMENT	2 084 113
LEDGER	
OPENING BALANCE CURRENT ACCOUNT	1 840 137
OPENING BALANCE CALL INVESTMENT DEPOSITS	26 602 361
TOTAL INCOME	16 251 749
TOTAL EXPENDITURE	4 800 041
	<u>39 894 205</u>



SECTION 8 – ALLOCATION AND GRANT RECEIPTS AND EXPENDITURE

8.1 Supporting Table SC6 – Grant receipts

The municipality's position with regards to grant allocations received and the actual expenditure on the grant allocations received are set out. The municipality started at the beginning of the financial year with unspent conditional grants to the value of of **R14,305 million**.

NC074 Kareeberg - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - Mid-Year Assessment										
Description	Ref	2018/19	Budget Year 2019/20							
		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:		24 994	27 868	27 868	-	3 196	1 760	-		27 868
Local Government Equitable Share		22 024	24 348	24 348						24 348
Finance Management		1 970	2 435	2 435		2 435	1 217 500.00			2 435
EPWP Incentive		1 000	1 085	1 085		761	542 500.00			1 085
										-
										-
										-
										-
Operational of capital grants										-
Provincial Government:		711	912	912	-	556	456	100	21.9%	912
Library Development Fund		711	912	912		556	456	100	21.9%	912
										-
										-
										-
										-
										-
District Municipality:		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>										-
Other grant providers:		-	-	-	-	-	-	-	-	-
VAT										-
										-
										-
										-
										-
										-
Total Operating Transfers and Grants	5	25 705	28 780	28 780	-	3 752	2 216	100	4.5%	28 780
Capital Transfers and Grants										
National Government:		32 079	22 085	22 085	2 550	5 788	11 043	-		22 085
Drought Relieve		4 626								-
DWF_WSIG		5 000								-
Department of Energy DOE		1 000								-
Municipal Infrastructure Grant (MIG)		7 972	8 038	8 038			4 019			8 038
DWAF_Regional Bulk Infrastructure		13 481	14 047	14 047	2 550	5 788	7 024			14 047
										-
										-
										-
										-
										-
										-
Provincial Government:		401	200	200	-	-	100	(100)	-100.0%	200
Library Development Fund		401	200	200			100	(100)	-100.0%	200
										-
										-
										-
										-
District Municipality:		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>										-
Other grant providers:		-	2 107	2 107	-	-	1 054	(1 054)	-100.0%	2 107
Internal funding			2 107	2 107			1 054	(1 054)	-100.0%	2 107
										-
										-
										-
										-
										-
Total Capital Transfers and Grants	5	32 480	24 392	24 392	2 550	5 788	12 196	(1 154)	-9.5%	24 392
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	58 185	53 172	53 172	2 550	9 540	14 412	(1 054)	-7.3%	53 172



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	Budget Year 2019/20								
		2018/19 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		24 994	27 868	27 868	543	1 680	1 760	(80)	-4.5%	27 868
Local Government Equitable Share		22 024	24 348	24 348				-		24 348
Finance Management		1 970	2 435	2 435	-	1 305	1 217 500.00	88	7.2%	2 435
EPWP Incentive		1 000	1 085	1 085	543	375	542 500.00	(167)	-30.9%	1 085
								-		
								-		
Operational of capital grants								-		
Provincial Government:		711	912	912	68	406	456	(50)	-11.0%	912
Library Development Fund		711	912	912	68	406	456	(50)	-11.0%	912
								-		
								-		
District Municipality:		-	-	-	-	-	-	-		-
								-		
[insert description]								-		
Other grant providers:		-	-	-	-	-	-	-		-
								-		
VAT								-		
Total operating expenditure of Transfers and Grants:		25 705	28 780	28 780	610	2 086	2 216	(130)	-5.9%	28 780
Capital expenditure of Transfers and Grants										
National Government:		32 079	22 085	22 085	-	-	11 043	(11 043)	-100.0%	22 085
Drought Relieve		4 626						-		
		5 000						-		
		1 000						-		
		7 972	8 038	8 038			4 019 000.00	(4 019)	-100.0%	8 038
		13 481	14 047	14 047			7 023 500.00	(7 024)	-100.0%	14 047
								-		
Provincial Government:		401	8 038	8 038	624	4 359	4 019	340	8.5%	8 038
		401	8 038	8 038	624	4 359	4 019	340	8.5%	8 038
								-		
District Municipality:		-	-	-	-	-	-	-		-
								-		
Other grant providers:		-	2 107	2 107	-	-	1 054	(1 054)	-100.0%	2 107
			2 107	2 107			1 054	(1 054)	-100.0%	2 107
								-		
Total capital expenditure of Transfers and Grants		32 480	32 230	32 230	624	4 359	16 115	(11 756)	-72.9%	32 230
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		58 185	61 010	61 010	1 234	6 445	18 331	(11 886)	-64.8%	61 010



8.3 Summary of the Grants and Subsidies as at 31 December 2019, divided into National and Provincial government

	OPENING BALANCE ROLL OVER JULY 2019	GRANTS RECEIVED	TO REVENUE (OPERATING)	TO REVENUE (CAPITAL)	OTHER MOVEMENT	CLOSING BALANCE DECEMBER 2019
	R	R	R	R	R	R
NATIONAL GOVERNMENT						
Equitable share	-	10 145 000.00	-10 145 000.00			-
Municipal Infrastructure Grant (MIG)	-	5 788 000.00	-841 963.38	-5 613 089.37		-667 052.75
Financial Management Grant (FMG)	-	2 435 000.00	-1 305 112.03			1 129 887.97
Expanded Public Works Program (EPWP)	-	761 000.00	-375 098.21			385 901.79
Regional Bulk Infrastructure Grant (RBIG)	13 537 276.48		-13 537 276.48			-
Total	13 537 276.48	19 129 000.00	-26 204 450.10	-5 613 089.37	-	848 737.01
PROVINCIAL GOVERNMENT						
Library Development Fund	-	556 000.00	-406 028.01			149 971.99
Total	-	556 000.00	-406 028.01	-	-	149 971.99
ALL SPHERES OF GOVERNMENT	13 537 276.48	19 685 000.00	-26 610 478.11	-5 613 089.37	-	998 709.00



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 2019/20								
		2018/19 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands		A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		2 247	1 805	1 805	187	1 123	601 565.41	522	87%	1 805
Pension and UIF Contributions							-	-		-
Medical Aid Contributions							-	-		-
Motor Vehicle Allowance			615	615			205 086.83	(205)	-100%	615
Cellphone Allowance		286	333	333	24	155	110 955.67	44	40%	333
Housing Allowances							-	-		-
Other benefits and allowances							-	-		-
Sub Total - Councillors		2 532	2 753	2 753	211	1 278	918	361	39%	2 753
% increase	4		8.7%	8.7%						8.7%
Senior Managers of the Municipality										
Basic Salaries and Wages		3 685	4 178	4 178	283	1 799	2 089 025.80	(290)	-14%	4 178
Pension and UIF Contributions		292	314	314	26	157	156 761.73	(0)	0%	314
Medical Aid Contributions		95	103	103	8	50	51 301.85	(2)	-3%	103
Overtime							-	-		-
Performance Bonus							-	-		-
Motor Vehicle Allowance			409	409	57	343	204 714.15	138	68%	409
Cellphone Allowance		114			10	62	-	62	#DIV/0!	-
Housing Allowances							-	-		-
Other benefits and allowances		740	177	177	6	36	88 355.00	(52)	-59%	177
Payments in lieu of leave					109	109	-	109	#DIV/0!	-
Long service awards							-	-		-
Post-retirement benefit obligations							-	-		-
Sub Total - Senior Managers of Municipality		4 925	5 180	5 180	499	2 554	2 590	(36)	-1%	5 180
% increase	4		5.2%	5.2%						5.2%
Other Municipal Staff										
Basic Salaries and Wages		17 100	14 333		1 487	8 922	3 583	5 338	149%	14 333
Pension and UIF Contributions		116	2 052		10	60	513	(453)	-88%	2 052
Medical Aid Contributions		2 396	696		-	-	174	(174)	-100%	696
Overtime			660		-	-	165	(165)	-100%	660
Performance Bonus		420			-	-	-	-		-
Motor Vehicle Allowance			157		-	-	39	(39)	-100%	157
Cellphone Allowance					-	-	-	-		-
Housing Allowances							-	-		-
Other benefits and allowances		577	268		14	83	67	16	23%	268
Payments in lieu of leave							-	-		-
Long service awards		73					-	-		-
Post-retirement benefit obligations		224	270				67	(67)	-100%	270
Sub Total - Other Municipal Staff		20 905	18 437	-	1 511	9 064	4 609	4 455	97%	18 437
% increase	4		-11.8%							-11.8%
Total Parent Municipality		28 362	26 370	7 933	2 221	12 897	8 117	4 780	59%	26 370



9.2 Breakdown of Overtime and cost for temporary employment

Overtime payments:

The actual total budget for overtime for the financial year amounts to **R660 000**.

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

Overtime from 1 July 2019 till 31 December 2019			
Estimates for the year	Estimate for 6 months	Actual to Date	Deviation
660	330	529	199

Summary of number of Employees and Councillors paid during quarter.

Description	OCT 2019	NOV 2019	DEC 2019
EPWP (Temporary)	31	31	31
Permanent	72	71	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	2018/19	Budget Year 2019/20							
	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	1 278	4 835	4 835	41	41	4 835	4 794	99.2%	0%
August	447	1 500	1 500	1 212	1 253	6 335	5 081	80.2%	5%
September	2 461	1 500	1 500	1 252	2 505	7 835	5 329	68.0%	10%
October	2 593	1 500	1 500	100	2 606	9 335	6 729	72.1%	11%
November	8 326	1 500	1 500	2 023	4 628	10 835	6 206	57.3%	19%
December	1 356	3 835	3 835	624	5 252	14 669	9 417	64.2%	22%
January	1 885	1 500	1 500			16 169	-		
February	230	1 500	1 500			17 669	-		
March	3 569	1 500	1 500			19 169	-		
April	1 251	1 500	1 500			20 669	-		
May	1 349	1 500	1 500			22 169	-		
June	3 553	2 223	2 223			24 392	-		
Total Capital expenditure	28 297	24 392	24 392	5 252					



10.2 Capital Expenditure Report for the period ended 31 December 2019

NC074 Kareeberg - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - Mid-Year Assessment										
Vote Description	Ref	2018/19	Budget Year 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 - Planning and Development		-	-	-	-	-	-	-	-	-
Vote 5 - Health		-	-	-	-	-	-	-	-	-
Vote 6 - Community and Social Services		-	-	-	-	-	-	-	-	-
Vote 7 - Housing		-	-	-	-	-	-	-	-	-
Vote 8 - Public Safety		-	-	-	-	-	-	-	-	-
Vote 9 - Sport and Recreation		-	-	-	-	-	-	-	-	-
Vote 10 - Environmental Protection		-	-	-	-	-	-	-	-	-
Vote 11 - Solid Waste Management		-	-	-	-	-	-	-	-	-
Vote 12 - Waste Water Management		-	-	-	-	-	-	-	-	-
Vote 13 - Road Transport		-	-	-	-	-	-	-	-	-
Vote 14 - Water		-	-	-	-	-	-	-	-	-
Vote 15 - Electricity		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	-	-	-	-	-	-	-	-	-
Single Year expenditure appropriation	2									
Vote 1 - Executive and Council		-	-	-	-	-	-	-	-	-
Vote 2 - Budget and Treasury		77	2 107	2 107	-	-	1 054	(1 054)	-100%	2 107
Vote 3 - Corporate Services		-	-	-	-	-	-	-	-	-
Vote 4 - Planning and Development		-	-	-	-	-	-	-	-	-
Vote 5 - Health		-	-	-	-	-	-	-	-	-
Vote 6 - Community and Social Services		310	200	200	-	129	100	29	29%	200
Vote 7 - Housing		-	-	-	-	-	-	-	-	-
Vote 8 - Public Safety		-	-	-	-	-	-	-	-	-
Vote 9 - Sport and Recreation		-	-	-	-	-	-	-	-	-
Vote 10 - Environmental Protection		-	-	-	-	-	-	-	-	-
Vote 11 - Solid Waste Management		-	-	-	-	-	-	-	-	-
Vote 12 - Waste Water Management		1 327	-	-	-	-	-	-	-	-
Vote 13 - Road Transport		6 040	8 038	8 038	624	4 359	4 019	340	8%	8 038
Vote 14 - Water		19 534	14 047	14 047	-	-	7 024	(7 024)	-100%	14 047
Vote 15 - Electricity		1 009	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	28 297	24 392	24 392	624	4 489	12 196	(7 707)	-63%	24 392
Total Capital Expenditure		28 297	24 392	24 392	624	4 489	12 196	(7 707)	-63%	24 392
Capital Expenditure - Functional Classification										
Governance and administration		77	2 107	2 107	-	-	1 054	(1 054)	-100%	2 107
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		77	2 107	2 107	-	-	1 053 506.00	(1 054)	-100%	2 107
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		310	200	200	-	129	100	29	29%	200
Community and social services		310	200	200	-	129	100 004.00	29	29%	200
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		6 040	8 038	8 038	624	4 359	4 019	340	8%	8 038
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		6 040	8 038	8 038	624	4 359	4 019	340	8%	8 038
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		21 870	14 047	14 047	-	-	7 024	(7 024)	-100%	14 047
Energy sources		1 009	-	-	-	-	-	-	-	-
Water management		19 534	14 047	14 047	-	-	7 024	(7 024)	-100%	14 047
Waste water management		1 327	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	28 297	24 392	24 392	624	4 489	12 196	(7 707)	-63%	24 392
Funded by:										
National Government		28 297	22 085	22 085	624	4 359	11 043	(6 683)	-61%	22 085
Provincial Government		-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		28 297	22 085	22 085	624	4 359	11 043	(6 683)	-61%	22 085
Public contributions & donations	5	-	-	-	-	-	-	-	-	-
Borrowing	6	-	2 307	2 307	-	129	1 154	(1 024)	-89%	2 307
Internally generated funds		-	-	-	-	-	-	-	-	-
Total Capital Funding		28 297	24 392	24 392	624	4 489	12 196	(7 707)	-63%	24 392



SECTION II – OTHER SUPPORTING DOCUMENTATION - ANNEXURES

11.1 The list of deviations from, and ratification of minor breaches of the procurement process for the period July 2019 to December 2019 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 R3 633 282
Two tenders and two variation orders on tenders were awarded to the amount of R3 994 635

Deviations

	Cases	R
Availability	29	224 962
Service Provider	18	374 279
Only Quotation	5	966 702
Urgent	2	8 225
Not cheapest quotation awarded	2	8 429
		1 582 597


11.2 Two tenders were awarded at Supply Chain for the month of December 2019.

11.3 Approved Budget Virements: 2nd Quarter October 2019 – December 2019.

None

11.4 Summary of all Withdrawals during the 2nd QUARTER of 2019/20.

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 01/10/2019 to 31/12/2019					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		
30-09-2019	Department Transport, Safety and Liaison	R 30 836	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.		
30-09-2019		R 2 270	Section 11(g) to refund guarantees, sureties and security deposits. Consumer deposits		
30-09-2019		R 21 617 811	Section 11(h) for cash management and investment purposes in accordance with section 13. (Aanhangsel G)		
		Nil	Section 11(1)(i) to defray increased expenditure in terms of section 31		
		Nil	Section 11(1)(j) for such purposes as may be prescribed		



PART 3 – SERVICE DELIVERY PERFORMANCE

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 2019/20 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 2019/20.

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.



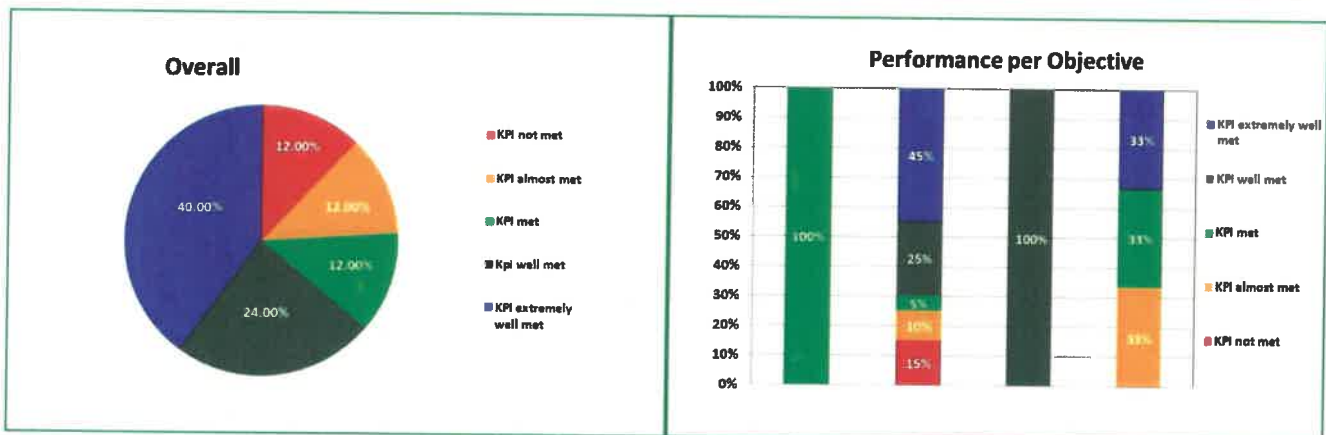
1.3 Link to the IDP and the budget

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
- 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 2019/20

2.1 Overall actual performance of indicators applicable for the mid-year ending 31 December 2019



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	3	0	3	0	0
KPI Almost Met	3	0	2	0	1
KPI Met	3	1	1	0	1
KPI Well Met	6	0	5	1	0
KPI Extremely Well Met	10	0	9	0	1
Total	25	1	20	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%



2.2 Actual performance per strategic objective of indicators for the mid-year ending 31 December 2019

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 2019 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 76% (19 of 25) of the applicable 25 KPI's for the period as at 31 December 2019. The remainder of the KPI's (14) on the Top Layer SDBIP out of the total number of 39 KPI's do not have targets for this period and will be reported on in future quarters when they are due. Details of the performance against the targets set as at 31 December 2019 are indicated in the tables below.

Compliance with the principles of good governance

Ref	KPI	Unit of Measurement	Ward	Actual performance of 2018/19	Annual Target 2019/20	Overall performance for the mid-year ending 31 December 2019				
						Q1	Q2	Target	Actual	R
TL2	Compile and submit the Risk Based Audit Plan (RBAP) to the Audit committee by 30 June 2020	Risk Based Audit Plan (RBAP) submitted to the Audit committee by 30 June 2020	All	1	1	0	0	0	0	N/A
TL3	Submit the Draft IDP to Council by 31 March 2020	Draft IDP submitted to Council by 31 March 2020	All	1	1	0	0	0	0	N/A
TL4	Distribute external newspaper "Korbeeltjie"	Number of external newsletters distributed	All	0	2	0	1	1	1	G

Deliver basic services with available resources

Ref	KPI	Unit of Measurement	Ward	Actual performance of 2018/19	Annual Target 2019/20	Overall performance for the mid-year ending 31 December 2019				
						Q1	Q2	Target	Actual	R
TL5	Spend 90% of the library grant by 30 June 2020 ((Actual expenditure divided by the approved budget)x100)	% of the library grant spent by 30 June 2020 ((Actual expenditure divided by the approved budget)x100)	All	100%	90.00%	0.00%	20.00%	20.00%	43.80%	B
TL6	Spend 90% of the total amount budgeted by 30 June 2020 for paving at	% of budget spent by 30 June 2020 ((Total actual	2	New Key Performance Indicator	90.00%	0.00%	10.00%	10.00%	50.55%	B



Ref	KPI	Unit of Measurement	Ward	Actual performance of 2018/19	Annual Target 2019/20	Overall performance for the mid-year ending 31 December 2019					
						Q1	Q2	Target	Actual	R	
	the Kareeberg Library ((Total actual expenditure for the project/Total amount budgeted for the project)x100)	expenditure for the project/Total amount budgeted for the project)x100}		for 2019/20							
TL12	Number of formal residential properties that receive piped water (credit) that is connected to the municipal water infrastructure network and billed for the service as at 30 June 2020	Number of residential properties which are billed for water	All	1 844	1 779	0	1 779	1 779	1 897	G 2	
TL13	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 2020	Number of residential properties which are billed for electricity or have pre paid meters (Excluding Eskom areas)	All	1 031	1 029	0	1 029	1 029	1 054	G 2	
TL14	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 2020	Number of residential properties which are billed for sewerage	All	819	1 386	0	1 386	1 386	858	R	
	Reason/Corrective measures		No water in Van Wyksvlei to connect to the network. Apply for water pipeline to Van Wyksvlei.								
TL15	Number of formal residential properties for which refuse is removed once per week and billed for the service as at 30 June 2020	Number of residential properties which are billed for refuse removal	All	1 777	1 850	0	1 850	1 850	1 814	O	
	Reason/Corrective measures		Breakdown experience on trucks. Trucks will be serviced more regularly.								



Ref	KPI	Unit of Measurement	Ward	Actual performance of 2018/19	Annual Target 2019/20	Overall performance for the mid-year ending 31 December 2019				
						Q1	Q2	Target	Actual	R
TL16	Provide free basic water to indigent households as at 30 June 2020	Number of indigent households receiving free basic water	All	1 179	1 047	0	1 047	1 047	1 083	G 2
TL17	Provide free basic electricity to indigent households as at 30 June 2020	Number of indigent households receiving free basic electricity	All	1 028	997	0	997	997	984	O
	Reason/Corrective measures		All indigents did not apply for subsidy in time.							
TL18	Provide free basic sanitation to indigent households as at 30 June 2020	Number of indigent households receiving free basic sanitation services	All	895	818	0	818	818	859	G 2
TL19	Provide free basic refuse removal to indigent households as at 30 June 2020	Number of indigent households receiving free basic refuse removal services	All	1 179	1 047	0	1 047	1 047	1 083	G 2
TL20	The percentage of the municipal capital budget actually spent on capital projects by 30 June 2020 [(Amount actually spent on capital projects/ Amount budgeted for capital projects)x100]	% of capital budget spent on capital projects by 30 June 2020	All	82.28%	90.00%	0.00%	10.00%	10.00%	23.37%	B
TL28	Limit % electricity unaccounted for to 20% by 30 June 2020 [(Number of Electricity Units Purchased - Number of Electricity Units Sold) / Number of Electricity Units Purchased) ÅR#039;- 100]	% Electricity unaccounted for (Number of Electricity Units Purchased - Number of Electricity Units Sold) / Number of Electricity Units Purchased) ÅR#039;- 100	All	14.81%	20.00%	0.00%	0.00%	0.00%	0.00%	N / A
TL29	Limit % water unaccounted for to 30% by 30 June 2020 [(Number of Kilolitres Water Purchased or Purified or extracted	% Water unaccounted for (Number of Kilolitres Water Purchased or Purified or extracted -	All	0%	30.00%	0.00%	0.00%	0.00%	0.00%	N / A



Ref	KPI	Unit of Measurement	Ward	Actual performance of 2018/19	Annual Target 2019/20	Overall performance for the mid-year ending 31 December 2019				
						Q1	Q2	Target	Actual	R
	- Number of Kilolitres Water Sold) / (Number of Kilolitres Water Purchased or Purified or extracted) x 100]	Number of Kilolitres Water Sold) / (Number of Kilolitres Water Purchased or Purified or extracted) x 100								
TL30	90% of water samples taken comply with SANS241 micro biological indicators as at 30 June 2020 {(Number of water samples that comply with SANS241 indicators/Number of water samples tested)x100}	% of water samples compliant	All	100%	90.00%	90.00%	90.00%	90.00%	90.00%	G
TL32	60% of the electricity maintenance budget spent by 30 June 2020 {(Actual expenditure on maintenance divided by the total approved maintenance budget)x100}	% of the electricity maintenance budget spent by 30 June 2020 {(Actual expenditure on maintenance divided by the total approved maintenance budget)x100}	All	130.35%	60.00%	10.00%	20.00%	20.00%	117.00%	B
TL33	60% of the roads and stormwater maintenance budget spent by 30 June 2020 {(Actual expenditure on maintenance divided by the total approved maintenance budget)x100}	% of the roads and stormwater maintenance budget spent by 30 June 2020 {(Actual expenditure on maintenance divided by the total approved maintenance budget)x100}	All	155.50%	60.00%	10.00%	20.00%	20.00%	79.00%	B
TL34	60% of the sewerage maintenance budget spent by 30 June 2020 {(Actual expenditure on maintenance divided by the total approved maintenance budget)x100}	% of the sewerage maintenance budget spent by 30 June 2020 {(Actual expenditure on maintenance divided by the total approved	All	51.49%	60.00%	10.00%	20.00%	20.00%	8.00%	R



Ref	KPI	Unit of Measurement	Ward	Actual performance of 2018/19	Annual Target 2019/20	Overall performance for the mid-year ending 31 December 2019					
						Q1	Q2	Target	Actual	R	
		maintenance budget)x100}									
	Reason/Corrective measures		Cash-flow constraints and personnel shortages								
TL35	60% of the water maintenance budget spent by 30 June 2020 {(Actual expenditure on maintenance divided by the total approved maintenance budget)x100}	% of the water maintenance budget spent by 30 June 2020 {(Actual expenditure on maintenance divided by the total approved maintenance budget)x100}	All	72.70%	60.00%	10.00%	20.00%	20.00%	49.00%	B	
TL36	60% of the sport and recreation maintenance budget spent by 30 June 2020 {(Actual expenditure on maintenance divided by the total approved maintenance budget)x100}	% of the sport and recreation maintenance budget spent by 30 June 2020 {(Actual expenditure on maintenance divided by the total approved maintenance budget)x100}	All	84.37%	60.00%	10.00%	20.00%	20.00%	46.00%	B	
TL37	Spend 90% of the total amount budgeted by 30 June 2020 for the upgrading of streets in Bonteheuwel {(Total actual expenditure for the project/Total amount budgeted for the project)x100}	% of budget spent by 30 June 2020 {(Total actual expenditure for the project/Total amount budgeted for the project)x100}	2	113.89%	90.00%	0.00%	10.00%	10.00%	98.51%	B	
TL38	Spend 90% of the total amount budgeted by 30 June 2020 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 2020 {(Total actual expenditure for the project/Total amount budgeted for the project)x100}	4	83.13%	90.00%	0.00%	10.00%	10.00%	62.11%	B	
TL39	Spend 90% of the total amount budgeted by 30 June 2020 for the water pipeline Vanwyksvlei {(Total actual expenditure	% of budget spent by 30 June 2020 {(Total actual expenditure for the project/Total	4	New Key Performance Indicator for 2019/20	90.00%	0.00%	10.00%	10.00%	0.00%	R	



Ref	KPI	Unit of Measurement	Ward	Actual performance of 2018/19	Annual Target 2019/20	Overall performance for the mid-year ending 31 December 2019				
						Q1	Q2	Target	Actual	R
	for the project/Total amount budgeted for the project)x100}	amount budgeted for the project)x100}								
Reason/Corrective measures			National Treasury has stopped the project and the funds were paid back. Budget will be adjusted with Adjustments Budget in February.							

Enhance community participation

Ref	KPI	Unit of Measurement	Ward	Actual performance of 2018/19	Annual Target 2019/20	Overall performance for the mid-year ending 31 December 2019				
						Q1	Q2	Target	Actual	R
TL1	Council meets people meetings by 30 June 2020	Number of meetings	All	1	1	0	0	0	0	N/A

Promote economic development, tourism and growth opportunities

Ref	KPI	Unit of Measurement	Ward	Actual performance of 2018/19	Annual Target 2019/20	Overall performance for the mid-year ending 31 December 2019				
						Q1	Q2	Target	Actual	R
TL31	Create temporary jobs opportunities in terms of EPWP by 30 June 2020	Number of job opportunities created by 30 June 2020	All	30	30	30	30	30	31	G2

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

Ref	KPI	Unit of Measurement	Ward	Actual performance of 2018/19	Annual Target 2019/20	Overall performance for the mid-year ending 31 December 2019				
						Q1	Q2	Target	Actual	R
TL7	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 2020	Number of people employed (to be appointed) by 30 June 2020	All	0	1	0	0	0	0	N/A
TL8	The percentage of the municipality's personnel budget actually spent on implementing its workplace skills plan by 30 June 2020 [(Actual	% of the municipality's personnel budget on training by 30 June 2020 (Actual amount spent on	All	0.02%	0.05%	0.00%	0.00%	0.00%	0.00%	N/A



Ref	KPI	Unit of Measurement	Ward	Actual performance of 2018/19	Annual Target 2019/20	Overall performance for the mid-year ending 31 December 2019				
						Q1	Q2	Target	Actual	R
	amount spent on training/total operational budget)x100]	training/total personnel budget)x100								
TL9	Limit the vacancy rate to less than 10% of budgeted posts by 30 June 2020 ((Number of posts filled/Total number of budgeted posts)x100)	% vacancy rate of budgeted posts by 30 June 2020 (Number of posts filled/Total number of budgeted posts)x100	All	8.10%	10.00%	0.00%	0.00%	0.00%	0.00%	N / A
TL10	Submit the Draft Annual Report to Council by 31 January 2020	Draft Annual Report submitted to Council by 31 January 2020	All	1	1	0	0	0	0	N / A
TL11	Submit the Work Skills Plan to Local Government SETA by 30 April 2020	Work Skills Plan submitted to LGSETA by 30 April 2020	All	1	1	0	0	0	0	N / A
TL21	Financial viability measured in terms of the municipality's ability to meet its service debt obligations as at 30 June 2020 ((Short Term Borrowing + Bank Overdraft + Short Term Lease + Long Term Borrowing + Long Term Lease) / Total Operating R	% debt coverage	All	0%	45.00%	0.00%	0.00%	0.00%	0.00%	N / A
TL22	Financial viability measured in terms of the outstanding service debtors as at 30 June 2020 ((Total outstanding service debtors/ revenue received for services)x100)	% of outstanding service debtors to revenue received for services	All	51.81%	10.50%	0.00%	0.00%	0.00%	0.00%	N / A
TL23	Financial viability measured in terms of the available cash to cover fixed operating expenditure as at 30 June 2020 ((Cash and Cash	Number of months it takes to cover fixed operating expenditure with available cash	All	7.2	3	0	0	0	0	N / A



Ref	KPI	Unit of Measurement	Ward	Actual performance of 2018/19	Annual Target 2019/20	Overall performance for the mid-year ending 31 December 2019				
						Q1	Q2	Target	Actual	R
	Equivalents - Unspent Conditional Grants - Overdraft) + Short Term Investment) / Monthly Fixed Operational Expenditure excl									
TL24	Submit the annual financial statements to AGSA by 31 August 2019	Annual financial statements submitted to AGSA by 31 August 2019	All	1	1	1	0	1	1	G
TL25	Submit the draft main budget to Council by 31 March 2020	Draft main budget submitted to Council by 31 March 2020	All	1	1	0	0	0	0	N/A
TL26	Achieve a debtor payment percentage of 80% by 30 June 2020 {(Gross Debtors Opening Balance + Billed Revenue - Gross Debtors Closing Balance - Bad Debts Written Off)/Billed Revenue x 100}	% debtor payment achieved	All	83.60%	80.00%	0.00%	80.00%	80.00%	62.24%	O
	Reason/Corrective measures		Enforcement of credit control needed. Credit control will be done regularly.							
TL27	Spend 90% of the total amount budgeted by 30 June 2020 for the financial system {(Total actual expenditure for the project/Total amount budgeted for the project)x100}	% of budget spent by 30 June 2020 {(Total actual expenditure for the project/Total amount budgeted for the project)x100}	All	New Key Performance Indicator for 2019/20	90.00%	0.00%	10.00%	10.00%	66.30%	B



2.3 Adjustment of the Top Layer SDBIP for 2019/20

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.

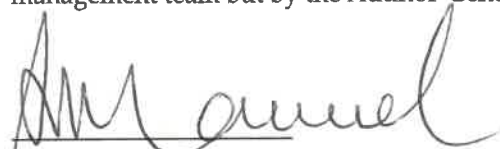
The Top Layer SDBIP will be revised where needed and submitted with the Adjustments Budget to Council by the end of February 2020 with the necessary motivation where key performance indicator targets require amendment as a result of the Adjustments Budget and/or corrections as a result of the audit outcomes of 2018/19.

2.4 Annual Report for 2018/19


The draft Annual Report of the 2018/19 financial year was tabled in Council within the legislative timeframe.

As prescribed in section 72(1)(a)(iii) of the MFMA the Accounting officer must assess the performance of the municipality in the first 6 months taking into account the past year's Annual Report, and progress on resolving the problems identified in the Annual Report. Council will appointed an Oversight Committee, who will compile an oversight report. This report will include a summary of comments and conclusions on the Annual Report of the municipality for 2018/19.

However, to ensure the credibility of the 2018/19 Annual Report and that the information in the report is accurate, reliable and correct, it has been audited by the Auditor-General and the final draft has also been sent to them for verification. Thus the final report have been scrutinized for accuracy, reliability and correctness not only by the management team but by the Auditor-General as well.


Municipal Manager

25/01/2020
Date


Mayor

25/01/2020
Date