

REPORT TO: **COUNCIL**

File ref.....

Collaborator/Item no:

Date: 20 January 2020

SUBJECT: 2019/20 MID-YEAR BUDGET & PERFORMANCE ASSESSMENT REPORT

REPORT DATED 20 JANUARY 2019 FROM THE MUNICIPAL MANAGER TO THE EXECUTIVE MAYOR AND COUNCIL ON THE MID-YEAR BUDGET & PERFORMANCE ASSESSMENT REPORT

1. Purpose

To submit for consideration the 2019/20 Mid-year Budget & Performance Assessment of Makana Municipality as at 31 December 2019, as required in terms of the Municipal Finance Management Act, 2003 (Act No 56 of 2003).

3. Legislative Framework

This report has been prepared in terms of the following enabling legislation.

3.1 The Municipal Finance Management Act

The Municipal Finance Management Act-Number 56 of 2003 Section 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

Recommendation

- 1) That the Mid- year Budget & Performance Assessment Report for 2019/20 be Approved;
- 2) That an adjustment budget be reviewed in terms of the Mid-year budget and performance assessment;
- 3) Consider Projects which had to be implemented in line with current drought situation;
- 4) That the capital expenditure be fast tracked, so that grant allocations are spent by year end;
- 5) That the mid-year performance assessment report be submitted to Provincial and National Treasury;
- 6) That the mid-year assessment as per "Annexure A" for the 2019/20 financial year in accordance with Sec 72 of the MFMA be approved as set out in the budget tables:

6.1 Table C1 s 71 actual mid-year performance assessment Budget Statement Summary;

6.2 Table C2 s 71 actual mid-year performance assessment Budget Statement – Financial performance (standard classification);

6.3 Table C3 s 71 actual mid-year performance assessment Budget Statement – Financial Performance (per vote);

6.4 Table C4 s 71 actual mid-year performance assessment Budget Statement – Financial Performance (revenue & expenditure);

6.5 Table C5 s 71 actual mid-year performance assessment Budget Statement – capital expenditure (municipal vote, standard classification and funding);

6.6 Table C6 s 71 actual mid-year performance assessment Budget Statement – Financial Position;

6.7 Table C7 s 71 actual mid-year performance assessment Budget Statement – Cash Flow;

6.8 – Supporting SC Tables



M.A. MENE
MUNICIPAL MANAGER
EC104 MAKANA MUNICIPALITY



MAKANA MUNICIPALITY 2019/20 MFMA SECTION 72 REPORT

MID-YEAR BUDGET & PERFORMANCE ASSESSMENT REPORT 01 July 2019 – 31 December 2019

Contents

- 1 Legislative Framework
- 1.1 The Municipal Finance Management Act

PART 1: MID- YEAR BUDGET AND PERFORMANCE ASSESSMENT

- 2 Mayor's Report
- 2.1 Summary of the previous year's annual report
 - 2.1.1 Overall Financial Summary
- 3 Mid-Year Performance Assessment
- 3.1 Resolutions
 - 3.1.2 Recommendation
- 4 Executive Summary
- 4.1 Operating Revenue
- 4.2 Operating Expenditure
- 4.3 Capital Expenditure
- 4.4 Debtors
- 4.5 Creditors
- 5 In Year Budget Tables
 - (a) Monthly Budget Statement
 - (b) Monthly Budget Statement – Financial Performance Standard Classification)
 - (c) Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote)
 - (d) Monthly Budget Statement (revenue and expenditure)
 - (e) Monthly Budget Statement -Capital Expenditure (municipal vote, standard classification and funding)
 - (f) Monthly Budget Statement-Financial Position
 - (g) Monthly Budget Statement -Cash Flow

6 PART 2-SUPPORTING DOCUMENTATION

1. Introduction

In terms of Section 72 (1) of the Local Government: Municipal Finance Management Act, 2003 (Act 56 of 2003), the accounting officer of a municipality must, by 25 January of each financial year, assess the performance of the municipality during the first half of the financial year and submit a report on such an assessment to the Mayor of the municipality, the National Treasury and the relevant provincial treasury. The Mayor must in turn, comply with the provisions of Section 54, which includes submitting the report to Council by 31 January of each year.

Financial problems or risks facing the Municipality

The Municipality is currently experiencing financial difficulties in its cash flow. The operating revenue and expenditure to date are however within the budget limits. This is due to the equitable share grant that was received during the Second quarter.

2. Purpose of Report

To submit to the Executive Mayor and Council an assessment report on the Municipality's Performance covering the period 1 July 2019 to 31 December 2019.

3. Legislative Framework

This report has been prepared in terms of the following enabling legislation.

3.1 The Municipal Finance Management Act

The Municipal Finance Management Act-Number 56 of 2003 Section 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

3.2 Thereafter, the mayor must, in terms of Section 54 (1) –

- (a) Consider the report
- (b) Check whether the municipality's approved budget is implemented in accordance with the service delivery and budget implementation plan;
- (c) consider and, if necessary, make any revisions to the service delivery and budget implementation plan, provided that the revisions to the service delivery targets and performance indicators in the plan may only be made with the approval of the council following approval of an adjustment budget;
- (d) Issue any appropriate instructions 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;
- (e) Identify any financial problems facing the municipality, including any emerging or impending financial problems; and
- (f) Submit the report to the council by 31 January of each year

PART 1: MID- YEAR BUDGET AND PERFORMANCE ASSESSMENT

This report has been prepared in terms of the Local Government: Municipal Finance Management Act Number 56 of 2003: Municipal Budget and Reporting Regulations, Government Gazette 32141, 17 April 2009.

4. Mayor's Report

For the mid-year budget and performance assessment, the mayor's report must also provide -

- (a) a summary of the past year's annual report, and progress on resolving problems identified in the annual report and the audit report;
- (b) a summary of any potential impact of the national adjustments budget and the relevant provincial; and
- (c) a recommendation as to whether an adjustments budget for the municipality is necessary.

4.1 Summary of the previous year's annual report

The Statement of Financial Performance provides an overview of the performance of the municipality and focuses on the financial health of the municipality. The municipal performance was unsatisfactory in the 2018/19 financial year due to a system change to be able to successfully implement mSCOA.

The municipality hasn't been able to improve in system and processes, AOPO and Internal Audit. The following areas still require responsiveness and mitigation measures to improve the audit outcome of the municipality in 2019/20:

- Improved Internal Controls;
- Strong Leadership; and
- Consistency with regards to performance record keeping.

Makana Municipality has not yet received its final audit opinion for the 2018/19 financial year as it has submitted an appeal to the draft Management Report and draft Audit Report which reflected a regression to a disclaimer opinion. The basis of the appeal was that the municipality was not satisfied that the Auditors have evaluated all the evidence provided to address the audit findings. An action plan has however still been compiled based on the draft reports and implementation and progress will be regularly monitored.

4.1.1 Overall Financial Summary

To ensure legally sound financial management on the activities performed by the municipality and financial viability, also provide mid-year assessment report on the implementation of annual budget and actual expenditure and revenue on standard classification on vote.

4.1.2 Executive Summary

This report is a summary of the main budget issues arising from the in-year monitoring process and intends to inform and enable Council to fulfil its oversight responsibility.

The table below indicates the summary of financial performance for the 2019/20 financial year:
EC104 Makana - 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									
<u>Financial Performance</u>									
Property rates	–	81 496	81 496	4 914	64 261	40 748	23 513	58%	81 496
Service charges	–	269 667	299 234	18 960	120 568	149 617	(29 049)	-19%	269 667
Investment revenue	–	2 000	4 000	36	1 398	2 000	(602)	-30%	2 000
Transfers and subsidies	–	104 889	104 889	31 175	75 810	52 444	23 365	45%	104 889
Other own revenue	–	26 368	51 320	3 550	22 693	25 660	(2 967)	-12%	26 368
Total Revenue (excluding capital transfers and contributions)	–	484 420	540 940	58 635	284 730	270 470	14 260	5%	484 420
Employee costs	–	189 305	189 305	16 094	94 116	94 652	(536)	-1%	189 305
Remuneration of Councillors	–	12 017	12 017	914	5 406	6 008	(602)	-10%	12 017
Depreciation & asset impairment	–	33 500	33 500	16 750	16 750	16 750	–		33 500
Finance charges	–	10 500	10 500	490	2 925	5 250	(2 325)	-44%	10 500
Materials and bulk purchases	–	124 200	124 200	9 398	61 973	62 100	(128)	-0%	124 200
Transfers and subsidies	–	150	150	–	–	75	(75)	-100%	150
Other expenditure	–	114 387	114 387	5 735	29 187	57 194	(28 007)	-49%	114 387
Total Expenditure	–	484 059	484 059	49 380	210 357	242 030	(31 673)	-13%	484 059
Surplus/(Deficit)	–	360	56 880	9 255	74 374	28 440	45 934	162%	360
Transfers and subsidies - capital (monetary allocations)	–	43 701	87 185	25 341	27 341	43 593	(16 252)	-37%	43 701
Contributions & Contributed assets	–	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions	–	44 061	144 065	34 596	101 714	72 033	29 682	41%	44 061
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	–	44 061	144 065	34 596	101 714	72 033	29 682	41%	44 061
<u>Capital expenditure & funds sources</u>									
Capital expenditure	–	39 069	76 881	11 924	23 814	38 441	(14 627)	-38%	39 069
Capital transfers recognised	–	37 547	75 360	11 911	23 774	37 680	(13 905)	-37%	37 547
Borrowing	–	–	–	–	–	–	–		–
Internally generated funds	–	1 522	1 522	13	39	761	(722)	-95%	1 522
Total sources of capital funds	–	39 069	76 881	11 924	23 814	38 441	(14 627)	-38%	39 069
<u>Financial position</u>									
Total current assets	–	224 871	193 980		155 586				224 871
Total non current assets	–	904 556	942 368		1 046 853				904 556
Total current liabilities	–	227 617	147 617		244 690				227 617
Total non current liabilities	–	160 000	160 000		155 161				160 000
Community wealth/Equity	–	741 810	828 731		802 588				741 810
<u>Cash flows</u>									
Net cash from (used) operating	–	98 020	143 333	17 943	11 756	71 666	59 911	84%	61 870
Net cash from (used) investing	–	(38 869)	(76 681)	(22 577)	(23 814)	(38 341)	(14 527)	38%	(38 869)
Net cash from (used) financing	–	2 154	2 154	(571)	(4 162)	1 077	5 239	486%	–
Cash/cash equivalents at the month/year end	–	79 998	136 363	–	51 338	101 960	50 623	50%	90 558
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
<u>Debtors Age Analysis</u>									
Total By Income Source	24 451	16 082	12 731	14 050	477 656	–	–	–	544 970
<u>Creditors Age Analysis</u>									
Total Creditors	2 351	1 063	1 487	3 768	113 139	–	–	–	121 808

4.2.2 Operating Revenue

For the first six months period ending December 2019, revenue billed amounted to R284.7 million. The year to date revenue budgeted amounted to R270.4 million and reflects a positive deviation of 5% when compared to operating revenue billed. The positive deviation can be attributed to the receipt of the Equitable Share in December 2019 that is to cover January 2020 and February 2020 expenditure.

The municipality has made huge strides in correcting the municipal accounts and improve the credibility of the billing system. Effective and regular meter reading remains to be a challenge.

The actual revenue received for the first six months period was R231 million. Included in the actual income is the Equitable Share amounting to R71 million plus operational and capital conditional grants.

To improve liquidity ratio the municipality has to intensify its revenue enhancement by initiating monthly meeting based on managing revenue enhancement plan. These initiatives include:

- Improve payment rates. Dedicated teams and improve credit control.
- Fast track the data cleansing exercise.
- Improving on electricity and water losses which is very high. This includes rehabilitation of old electricity and water meters and negotiate with Eskom to allow increase on demand capacity.
- Implement incentives schemes (e.g 50% discount when paying for an account which is owing for +120 days)

4.2.3 Operating Expenditure

Operating expenditure to an amount of R210.3 million was spent against the year to date budgeted expenditure of R242 million. This reflects an unfavourable deviation of -13%. This negative deviation can be attributed to the following:

- Provision for doubtful debt is calculated and brought to books at year-end.
- Materials and Bulk purchase and Other Expenditure spending is low due to cash flow challenges
- Spending on finance charges includes actuarial costs which are determined at year-end.

For the mid-year ending December 2019, the Municipality managed to spend within the budgeted norms.

4.2.4 Capital Expenditure

Table C5 indicates a year to date actual on capital expenditure for all votes and it measure the year –to-date actual against the planning figures as contained in SDBIP. For the mid-term period capital expenditure to an amount of R23.8 million was realised of which the majority was from the conditional grant funding source.

The implementation of projects will have to be improved to avoid penalties or re-allocation as a result of non-spending. Should the project funded from conditional grant not be fully spent by year end then, the municipality will have to apply to National Treasury for rollover, of which National Treasury has indicated we have applied for too many consecutive financial years.

EC104 Makana - 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 - TECHNICAL SERVICES		-	-	-	-	-	-	-		-
Vote 2 - CORPORATE SERVICES		-	-	-	-	-	-	-		-
Vote 3 - FINANCIAL SERVICES		-	-	-	-	-	-	-		-
Vote 4 - COMMUNITY & SOCIAL SERVICES		-	-	-	-	-	-	-		-
Vote 5 - EXECUTIVE MAYOR		-	-	-	-	-	-	-		-
Vote 6 - MUNICIPAL MANAGER		-	-	-	-	-	-	-		-
Vote 7 - LOCAL ECONOMIC DEVELOPMENT		-	-	-	-	-	-	-		-
Vote 8 - HOUSING		-	-	-	-	-	-	-		-
Vote 9 - ELECTRICITY		-	-	-	-	-	-	-		-
Vote 10 - WATER		-	-	-	-	-	-	-		-
Vote 11 - DOG TAX		-	-	-	-	-	-	-		-
Vote 12 - PARKING METERS		-	-	-	-	-	-	-		-
Vote 13 - NULL		-	-	-	-	-	-	-		-
Vote 14 - NULL		-	-	-	-	-	-	-		-
Vote 15 - NULL		-	-	-	-	-	-	-		-
Total Capital Multi-year expenditure	4,7	-	-	-	-	-	-	-		-
Single Year expenditure appropriation	2									
Vote 1 - TECHNICAL SERVICES		-	12 254	22 542	4 521	4 521	11 271	(6 750)	-60%	22 542
Vote 2 - CORPORATE SERVICES		-	-	-	-	-	-	-		-
Vote 3 - FINANCIAL SERVICES		-	600	600	13	39	300	(261)	-87%	600
Vote 4 - COMMUNITY & SOCIAL SERVICES		-	722	722	(11)	-	361	(361)	-100%	722
Vote 5 - EXECUTIVE MAYOR		-	-	-	-	-	-	-		-
Vote 6 - MUNICIPAL MANAGER		-	-	-	-	-	-	-		-
Vote 7 - LOCAL ECONOMIC DEVELOPMENT		-	-	-	-	-	-	-		-
Vote 8 - HOUSING		-	-	-	-	-	-	-		-
Vote 9 - ELECTRICITY		-	-	1 538	1 241	2 103	769	1 334	173%	1 538
Vote 10 - WATER		-	25 493	51 480	6 160	17 150	25 740	(8 589)	-33%	51 480
Vote 11 - DOG TAX		-	-	-	-	-	-	-		-
Vote 12 - PARKING METERS		-	-	-	-	-	-	-		-
Vote 13 - NULL		-	-	-	-	-	-	-		-
Vote 14 - NULL		-	-	-	-	-	-	-		-
Vote 15 - NULL		-	-	-	-	-	-	-		-
Total Capital single-year expenditure	4	-	39 069	76 881	11 924	23 814	38 441	(14 627)	-38%	76 881
Total Capital Expenditure		-	39 069	76 881	11 924	23 814	38 441	(14 627)	-38%	76 881
Capital Expenditure - Functional Classification										
Governance and administration		-	600	600	13	39	300	(261)	-87%	600
Executive and council		-	-	-	-	-	-	-		-
Finance and administration		-	600	600	13	39	300	(261)	-87%	600
Internal audit		-	-	-	-	-	-	-		-
Community and public safety		-	722	722	-	-	361	(361)	-100%	722
Community and social services		-	722	722	-	-	361	(361)	-100%	722
Sport and recreation		-	-	-	-	-	-	-		-
Public safety		-	-	-	-	-	-	-		-
Housing		-	-	-	-	-	-	-		-
Health		-	-	-	-	-	-	-		-
Economic and environmental services		-	1 158	1 158	-	-	579	(579)	-100%	1 158
Planning and development		-	-	-	-	-	-	-		-
Road transport		-	1 158	1 158	-	-	579	(579)	-100%	1 158
Environmental protection		-	-	-	-	-	-	-		-
Trading services		-	36 589	74 402	11 911	23 775	37 201	(13 426)	-36%	74 402
Energy sources		-	-	1 538	1 241	2 103	769	1 334	174%	1 538
Water management		-	30 950	56 937	6 160	17 150	28 468	(11 318)	-40%	56 937
Waste water management		-	5 439	15 727	4 510	4 521	7 864	(3 343)	-43%	15 727
Waste management		-	200	200	-	-	100	(100)	-100%	200
Other		-	-	-	-	-	-	-		-
Total Capital Expenditure - Functional Classification	3	-	39 069	76 881	11 924	23 814	38 441	(14 627)	-38%	76 881
Funded by:										
National Government		-	37 547	75 360	11 911	23 774	37 680	(13 905)	-37%	75 360
Provincial Government		-	-	-	-	-	-	-		-
District Municipality		-	-	-	-	-	-	-		-
Other transfers and grants		-	-	-	-	-	-	-		-
Transfers recognised - capital		-	37 547	75 360	11 911	23 774	37 680	(13 905)	-37%	75 360
Borrowing	6	-	-	-	-	-	-	-		-
Internally generated funds		-	1 522	1 522	13	39	761	(722)	-95%	1 522
Total Capital Funding		-	39 069	76 881	11 924	23 814	38 441	(14 627)	-38%	76 881

4.2.5 Debtors/ Receivable Analysis

Actual year to date on outstanding debtors amounted to R545 million including interest on arrears

The below table summarises the Age Analysis by Customer Group:

Debtors Age Analysis By Customer Group										
Organs of State	2200	581	1 180	596	496	18 405	-	-	-	21 258
Commercial	2300	5 697	2 662	1 861	1 936	37 754	-	-	-	49 910
Households	2400	18 174	12 240	10 274	11 618	421 497	-	-	-	473 802
Other	2500	-	-	-	-	-	-	-	-	-
Total By Customer Group	2600	24 451	16 082	12 731	14 050	477 656	-	-	-	544 970

Supporting table SC3 provides details on consumer debtors. Actual year to date outstanding debtors as at December 2019.

4.2.6 Creditors Analysis

Supporting table SC4 provides details on aged creditors. In terms of the Municipal Finance Management Act all creditors must be paid within 30 days of receiving the invoice or statement.

The total outstanding creditors as at the end of December 2019 amounts to R121.8 million, down from R140.3 million as at 30 September 2019. Major Creditors are R36 million for Eskom debt; R44 million for Department of Water & Sanitation; R28.3 million for Amatola Water and R2.5 million for the Auditor General. The reason for non-compliance with 30 days is due to cash flow challenges, which we are trying to implement alternative methods to improve cash flow of the municipality.

4.2.5 Allocation and grant Receipts and Expenditure

On the receipt of grants, the actual grants received for mid-term period amounts to R86,28 million (Equitable Share, MIG, EPWP, FMG, WSIG and Library).

On the other hand the operating grant expenditure for the mid-term period amounts to R75.8 million and R27.3 million is realised on capital grants.

4.2.6 Monthly Actuals for Cash Flow

Supporting table SC 9 provides details of cash inflows for the budget setting out receipts by source and payment by type.

The first six months receipts reflect a positive amount of R233 million. Total cash payments for the six months were R248 million and cash and cash equivalent balance at the end of the mid-year reflects R51million.

5. Mid- Term Assessment

Having fully assessed the financial performance, financial position and cash flow of the municipality for the mid-term period, it is necessary that the Council considers the tabling of an adjustment budget on the following basis:

- To provide for the reprioritisation of unspent and uncommitted operational related expenditure to other essential operations of Council like reprioritisation of WSIG;
- To correct errors identified within the budget vote structure;
- To provide for the approved INEP rollover application that was previously rejected.

5.1 Resolutions

If the mid-year review is tabled in the municipal council resolutions dealing with at least the following matters must be prepared and presented as part of the documentation, as may be relevant-

- (a) noting the monthly budget statement and any supporting documents;
- (b) noting the quarterly report on the implementation of the budget and the financial affairs for the municipal referred to in section 52(d) of the Act;
- (c) noting the mid-year budget and performance assessment referred to in section 72 of the Act;
- (d) noting the in-year reports of any municipal entities
- (e) any other resolutions that may be required

6. Recommendation

- 1) That the Mid- year Budget & Performance Assessment Report for 2019/20 be Approved;
- 2) That an adjustment budget be prepared in terms of the Mid-year budget and performance assessment;
- 3) Consider Projects which had to be implemented in line with current drought situation;
- 4) That the capital expenditure be fast tracked, so that grant allocations are spent by year end;
- 5) That the mid-year performance assessment report be submitted to Provincial and National Treasury;
- 6) That the mid-year assessment as per “Annexure A” for the 2019/20 financial year in accordance with Sec 72 of the MFMA be approved as set out in the budget tables:
 - 6.1 Table C1 s 71 actual mid-year performance assessment Budget Statement Summary;
 - 6.2 Table C2 s 71 actual mid-year performance assessment Budget Statement – Financial performance (standard classification);
 - 6.3 Table C3 s 71 actual mid-year performance assessment Budget Statement – Financial Performance (per vote);
 - 6.4 Table C4 s 71 actual mid-year performance assessment Budget Statement – Financial Performance (revenue & expenditure);
 - 6.5 Table C5 s 71 actual mid-year performance assessment Budget Statement – capital expenditure (municipal vote, standard classification and funding);
 - 6.6 Table C6 s 71 actual mid-year performance assessment Budget Statement – Financial Position;
 - 6.7 Table C7 s 71 actual mid-year performance assessment Budget Statement – Cash Flow;
 - 6.8 Supporting SC Documents

7. ANNEXURES

- Annexure 1 – In- Year Budget Statements
- Annexure 2 – Supporting Tables

ANNEXURE 1

(a) Monthly Budget Statement Summary at Mid-year

EC104 Makana - 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									
<u>Financial Performance</u>									
Property rates	–	81 496	81 496	4 914	64 261	40 748	23 513	58%	81 496
Service charges	–	269 667	299 234	18 960	120 568	149 617	(29 049)	-19%	269 667
Investment revenue	–	2 000	4 000	36	1 398	2 000	(602)	-30%	2 000
Transfers and subsidies	–	104 889	104 889	31 175	75 810	52 444	23 365	45%	104 889
Other own revenue	–	26 368	51 320	3 550	22 693	25 660	(2 967)	-12%	26 368
Total Revenue (excluding capital transfers and contributions)	–	484 420	540 940	58 635	284 730	270 470	14 260	5%	484 420
Employee costs	–	189 305	189 305	16 094	94 116	94 652	(536)	-1%	189 305
Remuneration of Councillors	–	12 017	12 017	914	5 406	6 008	(602)	-10%	12 017
Depreciation & asset impairment	–	33 500	33 500	16 750	16 750	16 750	–		33 500
Finance charges	–	10 500	10 500	490	2 925	5 250	(2 325)	-44%	10 500
Materials and bulk purchases	–	124 200	124 200	9 398	61 973	62 100	(128)	-0%	124 200
Transfers and subsidies	–	150	150	–	–	75	(75)	-100%	150
Other expenditure	–	114 387	114 387	5 735	29 187	57 194	(28 007)	-49%	114 387
Total Expenditure	–	484 059	484 059	49 380	210 357	242 030	(31 673)	-13%	484 059
Surplus/(Deficit)	–	360	56 880	9 255	74 374	28 440	45 934	162%	360
Transfers and subsidies - capital (monetary allocations)	–	43 701	87 185	25 341	27 341	43 593	(16 252)	-37%	43 701
Contributions & Contributed assets	–	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions	–	44 061	144 065	34 596	101 714	72 033	29 682	41%	44 061
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	–	44 061	144 065	34 596	101 714	72 033	29 682	41%	44 061
<u>Capital expenditure & funds sources</u>									
Capital expenditure	–	39 069	76 881	11 924	23 814	38 441	(14 627)	-38%	76 881
Capital transfers recognised	–	37 547	75 360	11 911	23 774	37 680	(13 905)	-37%	75 360
Borrowing	–	–	–	–	–	–	–		–
Internally generated funds	–	1 522	1 522	13	39	761	(722)	-95%	1 522
Total sources of capital funds	–	39 069	76 881	11 924	23 814	38 441	(14 627)	-38%	76 881
<u>Financial position</u>									
Total current assets	–	224 871	193 980		155 586				224 871
Total non current assets	–	904 556	942 368		1 046 853				904 556
Total current liabilities	–	227 617	147 617		244 690				227 617
Total non current liabilities	–	160 000	160 000		155 161				160 000
Community wealth/Equity	–	741 810	828 731		802 588				741 810
<u>Cash flows</u>									
Net cash from (used) operating	–	98 020	143 333	17 943	11 756	71 666	59 911	84%	61 870
Net cash from (used) investing	–	(38 869)	(76 681)	(22 577)	(23 814)	(38 341)	(14 527)	38%	(38 869)
Net cash from (used) financing	–	2 154	2 154	(571)	(4 162)	1 077	5 239	486%	–
Cash/cash equivalents at the month/year end	–	79 998	136 363	–	51 338	101 960	50 623	50%	90 558
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
<u>Debtors Age Analysis</u>									
Total By Income Source	24 451	16 082	12 731	14 050	477 656	–	–	–	544 970
<u>Creditors Age Analysis</u>									
Total Creditors	2 351	1 063	1 487	3 768	113 139	–	–	–	121 808

(b) 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. The main functions are Governance and Administration, Community and Public Safety, Economic & Environmental Services and lastly the Trading Services.

EC104 Makana - 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										
<i>Governance and administration</i>		–	145 255	156 561	21 156	114 542	78 281	36 262	46%	156 561
Executive and council		–	20 131	20 131	2 084	5 480	10 066	(4 585)	-46%	20 131
Finance and administration		–	125 122	136 428	19 072	109 062	68 214	40 848	60%	136 428
Internal audit		–	2	2	–	–	1	(1)	-100%	2
<i>Community and public safety</i>		–	10 631	10 631	42	5 140	5 316	(175)	-3%	10 631
Community and social services		–	5 150	5 150	37	3 896	2 575	1 321	51%	5 150
Sport and recreation		–	2 610	2 610	4	26	1 305	(1 279)	-98%	2 610
Public safety		–	971	971	0	24	486	(461)	-95%	971
Housing		–	–	–	–	–	–	–	–	–
Health		–	1 900	1 900	–	1 194	950	244	26%	1 900
<i>Economic and environmental services</i>		–	15 864	15 864	1 576	6 312	7 932	(1 621)	-20%	15 864
Planning and development		–	9 724	9 724	1 040	2 549	4 862	(2 313)	-48%	9 724
Road transport		–	6 140	6 140	535	3 763	3 070	693	23%	6 140
Environmental protection		–	–	–	–	–	–	–	–	–
<i>Trading services</i>		–	356 370	445 068	61 202	186 077	222 534	(36 458)	-16%	445 068
Energy sources		–	164 843	166 611	14 555	82 789	83 306	(516)	-1%	166 611
Water management		–	129 634	197 802	31 214	57 723	98 901	(41 178)	-42%	197 802
Waste water management		–	35 081	49 841	11 939	33 980	24 921	9 059	36%	49 841
Waste management		–	26 813	30 814	3 495	11 585	15 407	(3 822)	-25%	30 814
<i>Other</i>	4	–	–	–	–	–	–	–	–	–
Total Revenue - Functional	2	–	528 120	628 125	83 976	312 071	314 062	(1 991)	-1%	628 125
Expenditure - Functional										
<i>Governance and administration</i>		–	203 576	203 576	26 021	72 687	101 788	(29 101)	-29%	203 576
Executive and council		–	31 414	31 414	3 250	15 909	15 707	202	1%	31 414
Finance and administration		–	169 781	169 781	22 645	56 051	84 891	(28 840)	-34%	169 781
Internal audit		–	2 381	2 381	125	727	1 190	(463)	-39%	2 381
<i>Community and public safety</i>		–	53 548	53 548	4 687	27 264	26 774	490	2%	53 548
Community and social services		–	14 075	14 075	1 112	6 481	7 038	(556)	-8%	14 075
Sport and recreation		–	10 473	10 473	857	5 384	5 236	147	3%	10 473
Public safety		–	23 055	23 055	2 111	12 571	11 528	1 043	9%	23 055
Housing		–	–	–	–	–	–	–	–	–
Health		–	5 945	5 945	608	2 828	2 972	(145)	-5%	5 945
<i>Economic and environmental services</i>		–	44 601	44 601	3 887	22 514	22 301	214	1%	44 601
Planning and development		–	10 791	10 791	665	4 086	5 396	(1 310)	-24%	10 791
Road transport		–	33 745	33 745	3 222	18 428	16 872	1 556	9%	33 745
Environmental protection		–	65	65	–	–	32	(32)	-100%	65
<i>Trading services</i>		–	182 120	182 120	14 785	87 892	91 060	(3 168)	-3%	182 120
Energy sources		–	108 514	108 514	8 263	55 341	54 257	1 084	2%	108 514
Water management		–	32 139	32 139	2 538	13 947	16 069	(2 123)	-13%	32 139
Waste water management		–	26 491	26 491	3 176	12 596	13 246	(650)	-5%	26 491
Waste management		–	14 976	14 976	808	6 008	7 488	(1 480)	-20%	14 976
<i>Other</i>		–	215	215	–	–	107	(107)	-100%	215
Total Expenditure - Functional	3	–	484 059	484 059	49 380	210 357	242 030	(31 673)	-13%	484 059
Surplus/ (Deficit) for the year		–	44 061	144 065	34 596	101 714	72 033	29 682	41%	144 065

(c) Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote)

The operating expenditure budget is approved by Council on the municipal vote level. The municipal votes reflect the Organisational structure of the municipality which is made up of the following Departments and Divisions:

- Mayoral & Council, Municipal Manager, Corporate Services, Budget and Treasury, Planning and Development, Community and Social Services, Sport and Recreation, Housing, Public Safety, Road Transport, Waste Management, Waste Water Management, Water, and Electricity.

EC104 Makana - 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	1									
Vote 1 - TECHNICAL SERVICES		-	47 231	61 992	11 939	33 980	30 996	2 984	9,6%	61 992
Vote 2 - CORPORATE SERVICES		-	2 035	2 035	16	191	1 018	(826)	-81,2%	2 035
Vote 3 - FINANCIAL SERVICES		-	124 123	135 429	19 072	109 062	67 715	41 348	61,1%	135 429
Vote 4 - COMMUNITY & SOCIAL SERVICES		-	30 396	34 397	4 056	20 297	17 198	3 098	18,0%	34 397
Vote 5 - EXECUTIVE MAYOR		-	10 131	10 131	1 854	4 964	5 066	(101)	-2,0%	10 131
Vote 6 - MUNICIPAL MANAGER		-	10 002	10 002	229	516	5 000	(4 484)	-89,7%	10 002
Vote 7 - LOCAL ECONOMIC DEVELOPMENT		-	9 726	9 726	1 040	2 549	4 863	(2 314)	-47,6%	9 726
Vote 8 - HOUSING		-	-	-	-	-	-	-	-	-
Vote 9 - ELECTRICITY		-	164 843	166 611	14 555	82 789	83 306	(516)	-0,6%	166 611
Vote 10 - WATER		-	129 634	197 802	31 214	57 723	98 902	(41 179)	-41,6%	197 802
Vote 11 - DOG TAX		-	-	-	-	-	-	-	-	-
Vote 12 - PARKING METERS		-	-	-	-	-	-	-	-	-
Vote 13 - NULL		-	-	-	-	-	-	-	-	-
Vote 14 - NULL		-	-	-	-	-	-	-	-	-
Vote 15 - NULL		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	-	528 120	628 125	83 976	312 071	314 062	(1 991)	-0,6%	628 125
Expenditure by Vote	1									
Vote 1 - TECHNICAL SERVICES		-	57 751	57 751	6 081	28 769	28 876	(107)	-0,4%	57 751
Vote 2 - CORPORATE SERVICES		-	45 773	45 773	3 133	19 744	22 887	(3 142)	-13,7%	45 773
Vote 3 - FINANCIAL SERVICES		-	126 362	126 362	19 702	37 298	63 181	(25 883)	-41,0%	126 362
Vote 4 - COMMUNITY & SOCIAL SERVICES		-	57 162	57 162	4 994	30 095	28 581	1 514	5,3%	57 162
Vote 5 - EXECUTIVE MAYOR		-	22 480	22 480	1 481	10 054	11 240	(1 186)	-10,5%	22 480
Vote 6 - MUNICIPAL MANAGER		-	11 315	11 315	1 895	6 582	5 658	924	16,3%	11 315
Vote 7 - LOCAL ECONOMIC DEVELOPMENT		-	22 563	22 563	1 293	8 527	11 282	(2 755)	-24,4%	22 563
Vote 8 - HOUSING		-	-	-	-	-	-	-	-	-
Vote 9 - ELECTRICITY		-	108 514	108 514	8 263	55 341	54 257	1 084	2,0%	108 514
Vote 10 - WATER		-	32 139	32 139	2 538	13 947	16 069	(2 123)	-13,2%	32 139
Vote 11 - DOG TAX		-	-	-	-	-	-	-	-	-
Vote 12 - PARKING METERS		-	-	-	-	-	-	-	-	-
Vote 13 - NULL		-	-	-	-	-	-	-	-	-
Vote 14 - NULL		-	-	-	-	-	-	-	-	-
Vote 15 - NULL		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	-	484 059	484 059	49 380	210 357	242 030	(31 673)	-13,1%	484 059
Surplus/ (Deficit) for the year	2	-	44 061	144 065	34 596	101 714	72 033	29 682	41,2%	144 065

(d) Monthly Budget Statement (revenue and expenditure)

This table shows the revenue by source as well as the expenditure by type.

EC104 Makana - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - 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										
Revenue By Source										
Property rates		–	81 496	81 496	4 914	64 261	40 748	23 513	58%	81 496
Service charges - electricity revenue		–	161 943	161 943	9 876	75 392	80 972	(5 579)	-7%	161 943
Service charges - water revenue		–	74 722	97 439	6 545	21 439	48 720	(27 281)	-56%	74 722
Service charges - sanitation revenue		–	17 674	24 524	1 545	17 776	12 262	5 514	45%	17 674
Service charges - refuse revenue		–	15 328	15 328	995	5 961	7 664	(1 703)	-22%	15 328
Rental of facilities and equipment		–	1 511	1 511	19	204	755	(551)	-73%	1 511
Interest earned - external investments		–	2 000	4 000	36	1 398	2 000	(602)	-30%	2 000
Interest earned - outstanding debtors		–	7 863	26 572	2 795	16 399	13 286	3 112	23%	7 863
Dividends received		–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits		–	1 261	1 261	15	(1)	630	(631)	-100%	1 261
Licences and permits		–	3 570	3 570	535	3 762	1 785	1 977	111%	3 570
Agency services		–	1 575	1 575	–	–	788	(788)	-100%	1 575
Transfers and subsidies		–	104 889	104 889	31 175	75 810	52 444	23 365	45%	104 889
Other revenue		–	10 388	16 631	185	2 329	8 316	(5 986)	-72%	10 388
Gains on disposal of PPE		–	200	200	–	–	100	(100)	-100%	200
Total Revenue (excluding capital transfers and contributions)		–	484 420	540 940	58 635	284 730	270 470	14 260	5%	484 420
Expenditure By Type										
Employee related costs		–	189 305	189 305	16 094	94 116	94 652	(536)	-1%	189 305
Remuneration of councillors		–	12 017	12 017	914	5 406	6 008	(602)	-10%	12 017
Debt impairment		–	36 100	36 100	147	1 590	18 050	(16 460)	-91%	36 100
Depreciation & asset impairment		–	33 500	33 500	16 750	16 750	16 750	–	–	33 500
Finance charges		–	10 500	10 500	490	2 925	5 250	(2 325)	-44%	10 500
Bulk purchases		–	108 900	108 900	8 397	54 932	54 450	482	1%	108 900
Other materials		–	15 300	15 300	1 000	7 041	7 650	(609)	-8%	15 300
Contracted services		–	27 413	27 413	2 732	12 349	13 706	(1 357)	-10%	27 413
Transfers and subsidies		–	150	150	–	–	75	(75)	-100%	150
Other expenditure		–	50 875	50 875	2 856	15 248	25 437	(10 189)	-40%	50 875
Loss on disposal of PPE		–	–	–	–	–	–	–	–	–
Total Expenditure		–	484 059	484 059	49 380	210 357	242 030	(31 673)	-13%	484 059
Surplus/(Deficit)		–	360	56 880	9 255	74 374	28 440	45 934	0	360
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		–	43 701	87 185	25 341	27 341	43 593	(16 252)	(0)	43 701
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions)		–	–	–	–	–	–	–	–	–
Transfers and subsidies - capital (in-kind - all)		–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions		–	44 061	144 065	34 596	101 714	72 033			44 061
Taxation		–	–	–	–	–	–	–		–
Surplus/(Deficit) after taxation		–	44 061	144 065	34 596	101 714	72 033			44 061
Attributable to minorities		–	–	–	–	–	–			–
Surplus/(Deficit) attributable to municipality		–	44 061	144 065	34 596	101 714	72 033			44 061
Share of surplus/ (deficit) of associate		–	–	–	–	–	–			–
Surplus/ (Deficit) for the year		–	44 061	144 065	34 596	101 714	72 033			44 061

(e) Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding)

EC104 Makana - 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									
Single Year expenditure appropriation	2									
Vote 1 - TECHNICAL SERVICES		-	12 254	22 542	4 521	4 521	11 271	(6 750)	-60%	22 542
Vote 2 - CORPORATE SERVICES		-	-	-	-	-	-	-	-	-
Vote 3 - FINANCIAL SERVICES		-	600	600	13	39	300	(261)	-87%	600
Vote 4 - COMMUNITY & SOCIAL SERVICES		-	722	722	(11)	-	361	(361)	-100%	722
Vote 5 - EXECUTIVE MAYOR		-	-	-	-	-	-	-	-	-
Vote 6 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
Vote 7 - LOCAL ECONOMIC DEVELOPMENT		-	-	-	-	-	-	-	-	-
Vote 8 - HOUSING		-	-	-	-	-	-	-	-	-
Vote 9 - ELECTRICITY		-	-	1 538	1 241	2 103	769	1 334	173%	1 538
Vote 10 - WATER		-	25 493	51 480	6 160	17 150	25 740	(8 589)	-33%	51 480
Vote 11 - DOG TAX		-	-	-	-	-	-	-	-	-
Vote 12 - PARKING METERS		-	-	-	-	-	-	-	-	-
Vote 13 - NULL		-	-	-	-	-	-	-	-	-
Vote 14 - NULL		-	-	-	-	-	-	-	-	-
Vote 15 - NULL		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	-	39 069	76 881	11 924	23 814	38 441	(14 627)	-38%	76 881
Total Capital Expenditure		-	39 069	76 881	11 924	23 814	38 441	(14 627)	-38%	76 881
Capital Expenditure - Functional Classification										
Governance and administration		-	600	600	13	39	300	(261)	-87%	600
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		-	600	600	13	39	300	(261)	-87%	600
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		-	722	722	-	-	361	(361)	-100%	722
Community and social services		-	722	722	-	-	361	(361)	-100%	722
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		-	1 158	1 158	-	-	579	(579)	-100%	1 158
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		-	1 158	1 158	-	-	579	(579)	-100%	1 158
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		-	36 589	74 402	11 911	23 775	37 201	(13 426)	-36%	74 402
Energy sources		-	-	1 538	1 241	2 103	769	1 334	174%	1 538
Water management		-	30 950	56 937	6 160	17 150	28 468	(11 318)	-40%	56 937
Waste water management		-	5 439	15 727	4 510	4 521	7 864	(3 343)	-43%	15 727
Waste management		-	200	200	-	-	100	(100)	-100%	200
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	-	39 069	76 881	11 924	23 814	38 441	(14 627)	-38%	76 881
Funded by:										
National Government		-	37 547	75 360	11 911	23 774	37 680	(13 905)	-37%	75 360
Provincial Government		-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		-	37 547	75 360	11 911	23 774	37 680	(13 905)	-37%	75 360
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		-	1 522	1 522	13	39	761	(722)	-95%	1 522
Total Capital Funding		-	39 069	76 881	11 924	23 814	38 441	(14 627)	-38%	76 881

(f) Monthly Budget Statement-Financial Position

EC104 Makana - 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		–	41 693	136 363	34 113	41 693
Call investment deposits		–	–	–	61 879	–
Consumer debtors		–	150 000	24 438	22	150 000
Other debtors		–	27 136	27 136	55 775	27 136
Current portion of long-term receivables		–	–	–	–	–
Inventory		–	6 042	6 042	3 796	6 042
Total current assets		–	224 871	193 980	155 586	224 871
Non current assets						
Long-term receivables		–	–	–	–	–
Investments		–	–	–	–	–
Investment property		–	188 500	188 500	187 995	188 500
Investments in Associate		–	–	–	–	–
Property, plant and equipment		–	680 189	718 001	858 474	680 189
Biological		–	–	–	–	–
Intangible		–	500	500	383	500
Other non-current assets		–	35 367	35 367	–	35 367
Total non current assets		–	904 556	942 368	1 046 853	904 556
TOTAL ASSETS		–	1 129 427	1 136 348	1 202 439	1 129 427
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Borrowing		–	1 278	1 278	911	1 278
Consumer deposits		–	3 432	3 432	2 472	3 432
Trade and other payables		–	180 000	100 000	224 458	180 000
Provisions		–	42 906	42 906	16 849	42 906
Total current liabilities		–	227 617	147 617	244 690	227 617
Non current liabilities						
Borrowing		–	52 264	52 264	46 463	52 264
Provisions		–	107 736	107 736	108 698	107 736
Total non current liabilities		–	160 000	160 000	155 161	160 000
TOTAL LIABILITIES		–	387 617	307 617	399 851	387 617
NET ASSETS	2	–	741 810	828 731	802 588	741 810
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		–	741 810	828 731	802 588	741 810
Reserves		–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	–	741 810	828 731	802 588	741 810

(g) Monthly Budget Statement -Cash Flow**EC104 Makana - 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		–	75 538	76 606	4 914	47 080	38 303	8 777	23%	75 538
Service charges		–	260 791	280 058	18 960	88 862	140 029	(51 167)	-37%	260 133
Other revenue		–	27 510	23 510	754	4 952	11 755	(6 803)	-58%	18 305
Government - operating		–	104 889	104 889	31 175	74 079	52 444	21 634	41%	104 889
Government - capital		–	43 701	43 701	8 688	8 688	21 850	(13 162)	-60%	43 701
Interest		–	–	28 978	2 831	12 345	14 489	(2 144)	-15%	9 863
Dividends		–	–	–	–	–	–	–		–
Payments										
Suppliers and employees		–	(403 809)	(403 809)	(48 891)	(222 218)	(201 905)	20 314	-10%	(439 909)
Finance charges		–	(10 500)	(10 500)	(490)	(2 031)	(5 250)	(3 219)	61%	(10 500)
Transfers and Grants		–	(100)	(100)	–	–	(50)	(50)	100%	(150)
NET CASH FROM/(USED) OPERATING ACTIVITIES		–	98 020	143 333	17 943	11 756	71 666	59 911	84%	61 870
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		–	200	200	–	(0)	100	(100)	-100%	200
Decrease (Increase) in non-current debtors		–	–	–	–	–	–	–		–
Decrease (increase) other non-current receivables		–	–	–	–	–	–	–		–
Decrease (increase) in non-current investments		–	–	–	–	–	–	–		–
Payments										
Capital assets		–	(39 069)	(76 881)	(22 577)	(23 814)	(38 441)	(14 627)	38%	(39 069)
NET CASH FROM/(USED) INVESTING ACTIVITIES		–	(38 869)	(76 681)	(22 577)	(23 814)	(38 341)	(14 527)	38%	(38 869)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		–	–	–	–	–	–	–		–
Borrowing long term/refinancing		–	–	–	–	–	–	–		–
Increase (decrease) in consumer deposits		–	3 432	3 432	(277)	(3 574)	1 716	(5 290)	-308%	–
Payments										
Repayment of borrowing		–	(1 278)	(1 278)	(294)	(588)	(639)	(51)	8%	–
NET CASH FROM/(USED) FINANCING ACTIVITIES		–	2 154	2 154	(571)	(4 162)	1 077	5 239	486%	–
NET INCREASE/(DECREASE) IN CASH HELD		–	61 305	68 806	(5 205)	(16 220)	34 403			23 001
Cash/cash equivalents at beginning:		–	18 693	67 557		67 557	67 557			67 557
Cash/cash equivalents at month/year end:		–	79 998	136 363		51 338	101 960			90 558

ANNEXURE 2

PART 2- SUPPORTING DOCUMENTATION

(a) Material variance explanations

EC104 Makana - Supporting Table SC1 Material variance explanations - Mid-Year Assessment

Ref	Description R thousands	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
1	<u>Revenue By Source</u>			
	Operating Revenue	14 260	Actual Revenue exceeds budget due to annual property rates and annual water & sewer charges being billed at a higher rate than estimated.	None Required
2	<u>Expenditure By Type</u>			
	Operating Expenditure	(31 673)	Expenditure is understated due to depreciation & debt impairment not being captured yet.	All transactions must be captured timeously on the system to ensure that proper management decisions can be made.
3	<u>Capital Expenditure</u>			
	Capital Expenditure	(14 627)	Capital Expenditure is below par and we are at risk of not spending all our grants if no intervention is made.	Planning and procurement for construction must be expedited to ensure all grant funding is fully spent by year end.
4	<u>Financial Position</u>			
	Net Assets	802 588	Assets have increased faster and higher than liabilities which is positive Net Assets growth	None Required
5	<u>Cash Flow</u>			
	cash Increase for the month	5 239	The cash flow is higher than budgeted due to increased billing. Cash flow must be monitored carefully so that outflow is less than inflow.	None Required
6	<u>Measureable performance</u>			
	SDBIP approved			
7	<u>Municipal Entities</u>			
	NO ENTITIES		N/A	

(b) Performance Indicators**EC104 Makana - Supporting Table SC2 Monthly Budget Statement - performance indicators - Mid-Year Assessment**

Description of financial indicator	Basis of calculation	Ref	2018/19	Budget Year 2019/20			
			Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<u>Borrowing Management</u>							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		0,0%	9,1%	9,1%	1,4%	4,7%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0,0%	0,0%	0,0%	0,0%	0,0%
<u>Safety of Capital</u>							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		0,0%	31,5%	18,5%	33,9%	31,5%
Gearing	Long Term Borrowing/ Funds & Reserves		0,0%	0,0%	0,0%	0,0%	0,0%
<u>Liquidity</u>							
Current Ratio	Current assets/current liabilities	1	0,0%	98,8%	131,4%	63,6%	98,8%
Liquidity Ratio	Monetary Assets/Current Liabilities		0,0%	18,3%	92,4%	39,2%	18,3%
<u>Revenue Management</u>							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		0,0%	36,6%	9,5%	19,6%	36,6%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0,0%	0,0%	0,0%	0,0%	0,0%
<u>Creditors Management</u>							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))						
<u>Funding of Provisions</u>							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
<u>Other Indicators</u>							
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2					
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2					
Employee costs	Employee costs/Total Revenue - capital revenue		0,0%	39,1%	35,0%	33,1%	39,1%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		0,0%	0,0%	0,0%	0,0%	0,0%
Interest & Depreciation	I&D/Total Revenue - capital revenue		0,0%	9,1%	8,1%	1,0%	4,6%
<u>IDP regulation financial viability indicators</u>							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)						
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services						
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure						

(c) Debtor's Analysis

The debtor's analysis must contain-

- (a) An aged analysis reconciled with the financial position grouped by-
 (i) revenue source; and
 (ii) customer group

- (b) any bad debts written off by customer group

EC104 Makana - Supporting Table SC3 Monthly Budget Statement - aged debtors - Mid-Year Assessment

Description	NT Code	Budget Year 2019/20											
		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	Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	5 286	5 653	4 742	5 824	93 801	-	-	-	115 306	99 624	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	8 664	3 069	2 074	2 348	19 087	-	-	-	35 242	21 435	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	6 586	3 818	2 735	2 812	115 547	-	-	-	131 498	118 359	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	1 542	1 126	997	926	48 092	-	-	-	52 682	49 017	-	-
Receivables from Exchange Transactions - Waste Management	1600	995	793	733	702	25 702	-	-	-	28 925	26 404	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1810	-	-	-	-	129 381	-	-	-	129 381	129 381	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	1 379	1 622	1 450	1 437	46 047	-	-	-	51 936	47 485	-	-
Total By Income Source	2000	24 451	16 082	12 731	14 050	477 656	-	-	-	544 970	491 706	-	-
2018/19 - totals only										-	-		
Debtors Age Analysis By Customer Group													
Organs of State	2200	581	1 180	596	496	18 405	-	-	-	21 258	18 901	-	-
Commercial	2300	5 697	2 662	1 861	1 936	37 754	-	-	-	49 910	39 689	-	-
Households	2400	18 174	12 240	10 274	11 618	421 497	-	-	-	473 802	433 115	-	-
Other	2500	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	2600	24 451	16 082	12 731	14 050	477 656	-	-	-	544 970	491 706	-	-

(d) Creditor's Analysis

The creditor's analysis must contain an aged analysis by customer type reconciled with the financial position.

EC104 Makana - Supporting Table SC4 Monthly Budget Statement - aged creditors - Mid-Year Assessment

Description R thousands	NT Code	Budget Year 2019/20									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	
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	6	3	3		36 215	-	-	-	36 227	70 250
Bulk Water	0200	24	24	572	3 262	40 236	-	-	-	44 119	37 599
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	666	94	911	507	8 334	-	-	-	10 512	-
Auditor General	0800	1 654	941	-	-	(24)	-	-	-	2 571	3 752
Other	0900	-	-	-	-	28 379	-	-	-	28 379	51 318
Total By Customer Type	1000	2 351	1 063	1 487	3 768	113 139	-	-	-	121 808	162 919

Total outstanding creditors amount to R121.8 million as at December 2019 compared to R162 million for the quarter ending December 2018. All the outstanding amounts are in arrears greater than the 30 days outstanding categories which is non-compliant with Section 65 of the MFMA. The reasons for this is due to cash-flow challenges from previous financial years. There are however inroads being made during the current year and the arrears will be eradicated by 30 June 2022.

(e) Investment portfolio

The municipality does not have any investments exceeding 3 months.

EC104 Makana - 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		Yrs/Months							
Municipality									
NIL									
Municipality sub-total					-		-	-	-
Entities									
Entities sub-total					-		-	-	-
TOTAL INVESTMENTS AND INTEREST	2				-		-	-	-

(f) Allocation and grant receipts and Expenditure

The disclosure on allocation and grant expenditure must reflect particulars of-

(a) allocation and grant receipts and expenditure against each allocation or grant; and

(b) any change in allocations as result of-

(i) an adjustments budget of the national or provincial government or district or local municipality; and

(ii) changes in grants from other providers

Supporting Table SC6 -Grants receipts

EC104 Makana - 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:	1,2									
Operating Transfers and Grants										
National Government:		-	98 525	98 525	34 204	73 593	49 262	22 764	46,2%	98 525
Local Government Equitable Share		-	93 494	93 494	31 015	70 121	46 747	23 374	50,0%	93 494
EPWP Incentive		-	1 131	1 131	509	792	566			1 131
Municipal Drought Relief		-	-	-	-	-	-			-
Finance Management		-	2 680	2 680	2 680	2 680	1 340			2 680
Municipal Systems Improvement		-	-	-	-	-	-			-
Water Services Operating Subsidy		-	-	-	-	-	-	-		-
Integrated National Electrification Programme		-	-	-	-	-	-	-		-
MIG		-	1 220	1 220	-	-	610	(610)	-100,0%	1 220
Other transfers and grants [insert description]		-	-	-	-	-	-	-		-
Provincial Government:		-	3 478	3 478	-	3 514	1 739	1 775	102,1%	3 478
Library & Archives Grant		-	3 478	3 478	-	3 514	1 739	1 775	102,1%	3 478
Other transfers and grants [insert description]		-	-	-	-	-	-	-		-
District Municipality:		-	2 886	2 886	-	1 206	1 443	(237)	-16,4%	2 886
Fire Services		-	986	986	-	-	493	(493)	-100,0%	986
Environmental Health		-	1 900	1 900	-	1 206	950	256	26,9%	1 900
Other grant providers:		-	-	-	-	-	-	-		-
[insert description]		-	-	-	-	-	-	-		-
Total Operating Transfers and Grants	5	-	104 889	104 889	34 204	78 313	52 444	24 302	46,3%	104 889
Capital Transfers and Grants										
National Government:		-	43 179	43 179	6 688	8 688	21 590	(4 902)	-22,7%	43 179
Municipal Infrastructure Grant (MIG)		-	23 179	23 179	6 688	6 688	11 590	(4 902)	-42,3%	23 179
Water Services Infrastructure Grant		-	20 000	20 000	-	2 000	10 000			20 000
Integrated National Electrification Programme		-	-	-	-	-	-			-
Other capital transfers [insert description]		-	-	-	-	-	-	-		-
Provincial Government:		-	522	522	-	-	261	(261)	-100,0%	522
Library & Archives Grant		-	522	522	-	-	261	(261)	-100,0%	522
District Municipality:		-	-	-	-	-	-	-		-
[insert description]		-	-	-	-	-	-	-		-
Other grant providers:		-	-	-	-	-	-	-		-
[insert description]		-	-	-	-	-	-	-		-
Total Capital Transfers and Grants	5	-	43 701	43 701	6 688	8 688	21 850	(5 162)	-23,6%	43 701
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	-	148 590	148 590	40 892	87 001	74 295	19 140	25,8%	148 590

Supporting Table SC7 (1) - Grants Expenditure

EC104 Makana - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - Mid-Year Assessment

2018/19 Annual Supporting Table 60: (i) Monthly Budget Statement: Transfers and grant expenditure and 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										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		-	98 525	98 525	33 716	73 105	49 262	23 842	48,4%	98 525
Local Government Equitable Share			93 494	93 494	31 015	70 121	46 747	23 374	50,0%	93 494
EPWP Incentive			1 131	1 131	288	571	566	6	1,0%	1 131
Municipal Drought Relief			-	-			-	-		-
Finance Management			2 680	2 680	1 803	1 803	1 340	463	34,5%	2 680
Municipal Systems Improvement							-	-		
Water Services Operating Subsidy							-	-		
MIG			1 220	1 220	610	610	610	-		1 220
Provincial Government:		-	3 478	3 478	-	3 514	1 739	1 775	102,1%	3 478
Library & Archives Grant			3 478	3 478	-	3 514	1 739	1 775	102,1%	3 478
Other transfers and grants [insert description]							-	-		
District Municipality:		-	2 886	2 886	1 206	1 206	1 443	(237)	-16,4%	2 886
Fire Services			986	986			493	(493)	-100,0%	986
Environmental Health			1 900	1 900	1 206	1 206	950	256	26,9%	1 900
Other grant providers:		-	-	-	-	-	-	-		-
[insert description]								-		
Total operating expenditure of Transfers and Grants:		-	104 889	104 889	34 921	77 825	52 444	25 380	48,4%	104 889
Capital expenditure of Transfers and Grants										
National Government:		-	43 179	43 179	2 182	8 336	21 590	(13 254)	-61,4%	43 179
Municipal Infrastructure Grant (MIG)			23 179	23 179	1 791	5 946	11 590	(5 644)	-48,7%	23 179
Water Services Infrastructure Grant			20 000	20 000	390	2 390	10 000	(7 610)	-76,1%	20 000
Integrated National Electrification Programme							-	-		
Other capital transfers [insert description]								-		
Provincial Government:		-	522	522	-	-	261	(261)	-100,0%	522
Library & Archives Grant			522	522			261	(261)	-100,0%	522
District Municipality:		-	-	-	-	-	-	-		-
Other grant providers:		-	-	-	-	-	-	-		-
[insert description]								-		
Total capital expenditure of Transfers and Grants		-	43 701	43 701	2 182	8 336	21 850	(13 515)	-61,9%	43 701
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		-	148 590	148 590	37 103	86 161	74 295	11 866	16,0%	148 590

Supporting Table SC7 (2) -Grants Expenditure

EC104 Makana - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - Mid-Year Assessment

Description	Ref	Budget Year 2019/20				
		Approved Rollover 2018/19	Monthly actual	YearTD actual	YTD variance	YTD variance %
R thousands						
<u>EXPENDITURE</u>						
<u>Operating expenditure of Approved Roll-overs</u>						
National Government:		-	-	-	-	
Local Government Equitable Share					-	
EPWP Incentive					-	
Municipal Drought Relief					-	
Finance Management					-	
Municipal Systems Improvement					-	
Water Services Operating Subsidy					-	
Other transfers and grants [insert description]					-	
Provincial Government:		-	-	-	-	
Library & Archives Grant					-	
Other transfers and grants [insert description]					-	
District Municipality:		-	-	-	-	
Fire Services					-	
Other grant providers:		-	-	-	-	
[insert description]					-	
Total operating expenditure of Approved Roll-overs		-	-	-	-	
<u>Capital expenditure of Approved Roll-overs</u>						
National Government:		43 485	6 780	21 629	21 855	50,3%
Municipal Infrastructure Grant (MIG)		11 929	-	7 076	4 854	40,7%
Water Services Infrastructure Grant		29 787	5 573	12 135	17 652	59,3%
Integrated Electrification Programme		1 769	1 208	2 419	(650)	-36,8%
Other capital transfers [insert description]					-	
Provincial Government:		-	-	-	-	
					-	
District Municipality:		-	-	-	-	
					-	
Other grant providers:		-	-	-	-	
					-	
Total capital expenditure of Approved Roll-overs		43 485	6 780	21 629	21 855	50,3%
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS		43 485	6 780	21 629	21 855	50,3%

Supporting Table SC8 – Councillors & Staff Benefits

EC104 Makana - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - Mid-Year Assessment

Summary of Employee and Councillor remuneration	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	A	B	C						D
<u>Councillors (Political Office Bearers plus Other)</u>										
Basic Salaries and Wages		-	8 050	8 050	945	2 629	4 025	(1 396)	-35%	8 050
Pension and UIF Contributions		-	589	589	265	412	294	118	40%	589
Medical Aid Contributions		-	-	-	-	-	-	-		-
Motor Vehicle Allowance		-	2 140	2 140	963	1 498	1 070	428	40%	2 140
Cellphone Allowance		-	1 238	1 238	557	867	619	248	40%	1 238
Housing Allowances		-	-	-	-	-	-	-		-
Other benefits and allowances		-	-	-	-	-	-	-		-
Sub Total - Councillors		-	12 017	12 017	2 730	5 406	6 008	(602)	-10%	12 017
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
<u>Senior Managers of the Municipality</u>	3									
Basic Salaries and Wages		-	4 954	4 954	949	1 982	2 477	(495)	-20%	4 954
Pension and UIF Contributions		-	300	300	57	120	150	(30)	-20%	300
Medical Aid Contributions		-	196	196	38	78	98	(20)	-20%	196
Overtime		-	-	-	-	-	-	-		-
Performance Bonus		-	-	-	-	-	-	-		-
Motor Vehicle Allowance		-	1 070	1 070	205	428	535	(107)	-20%	1 070
Cellphone Allowance		-	91	91	18	37	46	(9)	-20%	91
Housing Allowances		-	-	-	-	-	-	-		-
Other benefits and allowances		-	-	-	-	-	-	-		-
Payments in lieu of leave		-	-	-	-	-	-	-		-
Long service awards		-	-	-	-	-	-	-		-
Post-retirement benefit obligations	2	-	-	-	-	-	-	-		-
Sub Total - Senior Managers of Municipality		-	6 611	6 611	1 267	2 644	3 306	(661)	-20%	6 611
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
<u>Other Municipal Staff</u>										
Basic Salaries and Wages		-	157 822	157 822	44 346	79 036	78 911	125	0%	157 822
Pension and UIF Contributions		-	1 185	1 185	296	593	593	-		1 185
Medical Aid Contributions		-	10 079	10 079	2 520	5 040	5 040	-		10 079
Overtime		-	6 636	6 636	1 659	3 318	3 318	-		6 636
Performance Bonus		-	-	-	-	-	-	-		-
Motor Vehicle Allowance		-	2 951	2 951	738	1 475	1 475	-		2 951
Cellphone Allowance		-	-	-	-	-	-	-		-
Housing Allowances		-	1 455	1 455	364	727	727	-		1 455
Other benefits and allowances		-	-	-	-	-	-	-		-
Payments in lieu of leave		-	1 366	1 366	342	683	683	-		1 366
Long service awards		-	1 200	1 200	300	600	600	-		1 200
Post-retirement benefit obligations	2	-	-	-	-	-	-	-		-
Sub Total - Other Municipal Staff		-	182 694	182 694	50 564	91 472	91 347	125	0%	182 694
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
Total Parent Municipality		-	201 322	201 322	54 561	99 522	100 661	(1 139)	-1%	201 322

EC104 Makana - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - Mid-Year Assessment

Description	Ref	Budget Year 2019/20												2019/20 Medium Term Revenue & Expenditure Framework		
		July	August	Sept	October	Nov	Dec	January	Feb	March	April	May	June	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
R thousands	1	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Budget	Budget	Budget	Budget	Budget	Budget			
Cash Receipts By Source																
Property rates		20 915	5 977	11 709	7 627	10 334	5 319	-	-	-	-	-	13 658	75 538	80 071	84 875
Service charges - electricity revenue		17 805	13 694	11 575	17 040	9 716	10 981	605	-	-	-	-	64 333	145 749	154 494	171 523
Service charges - water revenue		41 414	4 783	1 308	1 807	839	1 219	-	-	-	-	-	14 796	66 165	70 135	83 958
Service charges - sanitation revenue		80 865	1 203	2 966	2 572	799	663	-	-	1 473	-	-	(60 283)	30 258	32 500	20 614
Service charges - refuse		444 634	59	66	213	66	141	-	-	-	-	-	(427 218)	17 961	19 401	17 878
Rental of facilities and equipment		449	18	54	33	42	19	2	-	-	-	-	895	1 511	1 601	1 698
Interest earned - external investments		13	366	881	36	31	36	29	-	-	-	-	609	2 000	2 120	2 247
Interest earned - outstanding debtors		-	-	-	-	-	-	-	-	-	-	-	7 863	7 863	8 335	8 835
Fines, penalties and forfeits		2 612	2 775	2 851	2 773	2 576	2 811	0	-	-	-	-	(15 137)	1 261	1 337	1 417
Licences and permits		-	-	3 227	-	-	535	-	-	-	-	-	(192)	3 570	3 784	4 011
Agency services		-	-	-	-	-	-	-	-	-	-	-	1 575	1 575	1 670	1 770
Transfer receipts - operating		39 240	167	18	1 206	525	31 175	-	-	-	-	-	32 557	104 889	108 433	116 192
Other revenue		(119 155)	(2 445)	(1 766)	467	(1 242)	(1 735)	18	-	-	-	-	136 247	10 388	11 011	11 672
Cash Receipts by Source		528 792	26 597	32 888	33 774	23 684	51 163	654	-	1 473	-	-	(230 297)	468 728	494 891	526 690
Other Cash Flows by Source																
Transfer receipts - capital		-	-	3 478	2 000	-	-	-	-	-	-	-	38 223	43 701	48 492	48 892
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-	200	200	200	200
Borrowing long term/refinancing		1 321	-	(294)	(116)	(116)	(102)	-	-	-	-	-	(693)	-	-	-
Increase in consumer deposits		(1 328)	-	(277)	(245)	(72)	30 239	7	-	-	-	-	(28 325)	-	-	-
Change in non-current investments		27 517	19 070	(41 053)	(5 493)	13 928	20 000	6 236	-	-	-	-	(40 206)	-	-	-
Total Cash Receipts by Source		556 303	45 667	(5 257)	29 920	37 424	101 300	6 898	-	1 473	-	-	(261 098)	512 629	543 583	575 782
Cash Payments by Type																
Employee related costs		25	-	42 260	13 960	21 777	16 094	-	-	-	-	-	95 189	189 305	204 449	220 805
Remuneration of councillors		-	-	2 676	907	910	914	-	-	-	-	-	6 611	12 017	12 738	13 502
Interest paid		-	1	1 540	414	480	490	-	-	-	-	-	7 575	10 500	10 710	10 924
Bulk purchases - Electricity		-	13 460	14 067	8 674	8 545	7 931	-	-	-	-	-	49 222	101 900	107 000	112 000
Bulk purchases - Water & Sewer		432	-	480	437	439	466	-	-	-	-	-	4 746	7 000	7 350	7 718
Other materials		258	2 710	703	1 869	501	1 000	-	-	-	-	-	8 260	15 300	15 606	15 918
Contracted services		1 928	2 680	2 631	2 732	2 123	2 307	-	-	-	-	-	36 090	50 490	51 500	81 450
Grants and subsidies paid - other municipalities		-	-	-	-	-	-	-	-	-	-	-	150	150	153	156
Grants and subsidies paid - other		(11 929)	-	-	-	-	-	-	-	-	-	-	11 929	-	-	-
General expenses		99 550	19 292	(24 147)	8 288	2 020	32 683	(1 441)	-	-	-	-	(72 348)	63 897	65 175	37 558
Cash Payments by Type		90 264	38 142	40 211	37 282	36 794	61 885	(1 441)	-	-	-	-	147 423	450 559	474 682	500 032
Other Cash Flows/Payments by Type																
Capital assets		-	-	-	-	-	-	-	-	-	-	-	39 069	39 069	39 385	39 906
Repayment of borrowing		7 079	-	-	-	-	-	-	-	-	-	-	(7 079)	-	-	-
Total Cash Payments by Type		97 343	38 142	40 211	37 282	36 794	61 885	(1 441)	-	-	-	-	179 412	489 628	514 067	539 939
NET INCREASE/(DECREASE) IN CASH HELD		458 959	7 524	(45 467)	(7 362)	630	39 415	8 339	-	1 473	-	-	(440 511)	23 001	29 516	35 844
Cash/cash equivalents at the month/year beginning:		458 959	466 483	421 016	413 654	414 284	453 700	462 039	462 039	463 511	463 511	463 511	463 511	-	23 001	52 517
Cash/cash equivalents at the month/year end:		458 959	466 483	421 016	413 654	414 284	453 700	462 039	462 039	463 511	463 511	463 511	23 001	23 001	52 517	88 361

SC10 and SC11 is Not Applicable Due to No Entities.

EC104 Makana - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - Q2 Second Quarter

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	–	3 256	–	–	–	3 256	3 256	100,0%	0%
August	–	3 256	–	1 228	1 228	6 511	5 283	81,1%	3%
September	–	3 256	6 407	3 065	4 293	12 918	8 625	66,8%	11%
October	–	3 256	6 407	514	4 807	19 325	14 518	75,1%	12%
November	–	3 256	6 407	14 957	19 764	25 732	5 968	23,2%	51%
December	–	3 256	6 407	4 050	23 814	32 139	8 325	25,9%	61%
January	–	3 256	6 407	–	–	38 545	38 545	100,0%	0%
February	–	3 256	6 407	–	–	44 952	44 952	100,0%	0%
March	–	3 256	6 407	–	–	51 359	51 359	100,0%	0%
April	–	3 256	6 407	–	–	57 766	57 766	100,0%	–
May	–	3 256	6 407	–	–	64 173	64 173	100,0%	–
June	–	3 256	19 220	–	–	83 393	83 393	100,0%	–
Total Capital expenditure	–	39 069	76 881	23 814					

EC104 Makana - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - Q2 Second Quarter

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									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		-	1 700	8 799	1 471	2 316	4 399	2 083	47,3%	1 700
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Roads		-	-	-	-	-	-	-	-	-
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	8 799	1 474	2 316	4 399	2 083	47,3%	-
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	8 799	1 474	2 316	4 399	2 083	47,3%	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		-	-	-	-	-	-	-	-	-
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	1 700	-	(3)	-	-	-	-	1 700
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		-	1 700	-	-	-	-	-	-	1 700
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	(3)	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Landfill Sites		-	-	-	-	-	-	-	-	-
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-

Mid- Year Budget

EC104 Makana - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - Q2 Second Quarter

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									
Capital expenditure on new assets by Asset Class/Sub-class										
Community Assets		-	-	-	-	-	-	-		-
Community Facilities		-	-	-	-	-	-	-		-
Halls		-	-	-	-	-	-	-		-
Centres		-	-	-	-	-	-	-		-
Crèches		-	-	-	-	-	-	-		-
Clinics/Care Centres		-	-	-	-	-	-	-		-
Fire/Ambulance Stations		-	-	-	-	-	-	-		-
Testing Stations		-	-	-	-	-	-	-		-
Museums		-	-	-	-	-	-	-		-
Galleries		-	-	-	-	-	-	-		-
Theatres		-	-	-	-	-	-	-		-
Libraries		-	-	-	-	-	-	-		-
Cemeteries/Crematoria		-	-	-	-	-	-	-		-
Taxi Ranks/Bus Terminals		-	-	-	-	-	-	-		-
Capital Spares		-	-	-	-	-	-	-		-
Sport and Recreation Facilities		-	-	-	-	-	-	-		-
Indoor Facilities		-	-	-	-	-	-	-		-
Outdoor Facilities		-	-	-	-	-	-	-		-
Capital Spares		-	-	-	-	-	-	-		-
Heritage assets		-	-	-	-	-	-	-		-
Monuments		-	-	-	-	-	-	-		-
Historic Buildings		-	-	-	-	-	-	-		-
Works of Art		-	-	-	-	-	-	-		-
Conservation Areas		-	-	-	-	-	-	-		-
Other Heritage		-	-	-	-	-	-	-		-
Investment properties		-	-	-	-	-	-	-		-
Revenue Generating		-	-	-	-	-	-	-		-
Improved Property		-	-	-	-	-	-	-		-
Unimproved Property		-	-	-	-	-	-	-		-
Non-revenue Generating		-	-	-	-	-	-	-		-
Improved Property		-	-	-	-	-	-	-		-
Unimproved Property		-	-	-	-	-	-	-		-
Other assets		-	-	-	-	-	-	-		-
Operational Buildings		-	-	-	-	-	-	-		-
Municipal Offices		-	-	-	-	-	-	-		-
Capital Spares		-	-	-	-	-	-	-		-
Housing		-	-	-	-	-	-	-		-
Staff Housing		-	-	-	-	-	-	-		-
Social Housing		-	-	-	-	-	-	-		-
Capital Spares		-	-	-	-	-	-	-		-
Biological or Cultivated Assets		-	-	-	-	-	-	-		-
Biological or Cultivated Assets		-	-	-	-	-	-	-		-
Intangible Assets		-	-	-	-	-	-	-		-
Servitudes		-	-	-	-	-	-	-		-
Licences and Rights		-	-	-	-	-	-	-		-
Water Rights		-	-	-	-	-	-	-		-
Effluent Licenses		-	-	-	-	-	-	-		-
Solid Waste Licenses		-	-	-	-	-	-	-		-
Computer Software and Applications		-	-	-	-	-	-	-		-
Load Settlement Software Applications		-	-	-	-	-	-	-		-
Unspecified		-	-	-	-	-	-	-		-
Computer Equipment		-	174	174	-	-	87	87	100,0%	174
Computer Equipment		-	174	174	-	-	87	87	100,0%	174
Furniture and Office Equipment		-	174	174	-	-	87	87	100,0%	174
Furniture and Office Equipment		-	174	174	-	-	87	87	100,0%	174
Machinery and Equipment		-	400	400	-	-	200	200	100,0%	400
Machinery and Equipment		-	400	400	-	-	200	200	100,0%	400
Transport Assets		-	620	-	-	-	-	-		620
Transport Assets		-	620	-	-	-	-	-		620
Land		-	-	-	-	-	-	-		-
Land		-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-		-
Total Capital Expenditure on new assets	1	-	3 068	9 547	1 471	2 316	4 773	2 457	51,5%	3 068

EC104 Makana - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - Q2

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									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class											
Infrastructure			-	34 069	59 589	8 498	17 824	29 794	11 970	40,2%	34 069
Roads Infrastructure			-	-	-	-	-	-	-		-
Roads			-	-	-	-	-	-	-		-
Road Structures			-	-	-	-	-	-	-		-
Road Furniture			-	-	-	-	-	-	-		-
Capital Spares			-	-	-	-	-	-	-		-
Storm water Infrastructure			-	-	-	-	-	-	-		-
Drainage Collection			-	-	-	-	-	-	-		-
Storm water Conveyance			-	-	-	-	-	-	-		-
Attenuation			-	-	-	-	-	-	-		-
Electrical Infrastructure			-	-	1 538	1 591	2 103	769	(1 334)	-173,5%	-
Power Plants			-	-	-	-	-	-	-		-
HV Substations			-	-	-	-	-	-	-		-
HV Switching Station			-	-	1 538	1 591	2 103	769	(1 334)	-173,5%	-
HV Transmission Conductors			-	-	-	-	-	-	-		-
MV Substations			-	-	-	-	-	-	-		-
MV Switching Stations			-	-	-	-	-	-	-		-
MV Networks			-	-	-	-	-	-	-		-
LV Networks			-	-	-	-	-	-	-		-
Capital Spares			-	-	-	-	-	-	-		-
Water Supply Infrastructure			-	24 873	48 138	6 448	15 262	24 069	8 807	36,6%	24 873
Dams and Weirs			-	7 449	8 696	339	339	4 348	4 008	92,2%	7 449
Boreholes			-	-	-	-	-	-	-		-
Reservoirs			-	9 044	2 723	-	-	1 361	1 361	100,0%	9 044
Pump Stations			-	-	5 457	384	384	2 728	2 345	85,9%	-
Water Treatment Works			-	4 373	27 255	6 124	14 226	13 627	(598)	-4,4%	4 373
Bulk Mains			-	-	-	-	-	-	-		-
Distribution			-	4 008	4 008	(399)	314	2 004	1 690	84,4%	4 008
Distribution Points			-	-	-	-	-	-	-		-
PRV Stations			-	-	-	-	-	-	-		-
Capital Spares			-	-	-	-	-	-	-		-
Sanitation Infrastructure			-	9 196	9 913	459	458	4 957	4 498	90,8%	9 196
Pump Station			-	-	3 130	-	-	1 565	1 565	100,0%	-
Reticulation			-	-	-	-	-	-	-		-
Waste Water Treatment Works			-	5 457	-	0	-	-	-		5 457
Outfall Sewers			-	3 739	6 783	458	458	3 391	2 933	86,5%	3 739
Toilet Facilities			-	-	-	-	-	-	-		-
Capital Spares			-	-	-	-	-	-	-		-
Solid Waste Infrastructure			-	-	-	-	-	-	-		-
Landfill Sites			-	-	-	-	-	-	-		-
Capital Spares			-	-	-	-	-	-	-		-
Rail Infrastructure			-	-	-	-	-	-	-		-
Rail Lines			-	-	-	-	-	-	-		-
Capital Spares			-	-	-	-	-	-	-		-
Coastal Infrastructure			-	-	-	-	-	-	-		-
Sand Pumps			-	-	-	-	-	-	-		-
Piers			-	-	-	-	-	-	-		-
Revetments			-	-	-	-	-	-	-		-
Promenades			-	-	-	-	-	-	-		-
Capital Spares			-	-	-	-	-	-	-		-
Information and Communication Infrastructure			-	-	-	-	-	-	-		-
Data Centres			-	-	-	-	-	-	-		-
Core Layers			-	-	-	-	-	-	-		-
Distribution Layers			-	-	-	-	-	-	-		-
Capital Spares			-	-	-	-	-	-	-		-

EC104 Makana - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - Q2

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									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Community Assets		-	-	-	-	-	-	-		-
Community Facilities		-	-	-	-	-	-	-		-
Halls		-	-	-	-	-	-	-		-
Centres		-	-	-	-	-	-	-		-
Crèches		-	-	-	-	-	-	-		-
Clinics/Care Centres		-	-	-	-	-	-	-		-
Fire/Ambulance Stations		-	-	-	-	-	-	-		-
Testing Stations		-	-	-	-	-	-	-		-
Museums		-	-	-	-	-	-	-		-
Capital Spares		-	-	-	-	-	-	-		-
Sport and Recreation Facilities		-	-	-	-	-	-	-		-
Indoor Facilities		-	-	-	-	-	-	-		-
Outdoor Facilities		-	-	-	-	-	-	-		-
Capital Spares		-	-	-	-	-	-	-		-
Heritage assets		-	-	-	-	-	-	-		-
Monuments		-	-	-	-	-	-	-		-
Historic Buildings		-	-	-	-	-	-	-		-
Works of Art		-	-	-	-	-	-	-		-
Conservation Areas		-	-	-	-	-	-	-		-
Other Heritage		-	-	-	-	-	-	-		-
Investment properties		-	-	-	-	-	-	-		-
Revenue Generating		-	-	-	-	-	-	-		-
Improved Property		-	-	-	-	-	-	-		-
Unimproved Property		-	-	-	-	-	-	-		-
Non-revenue Generating		-	-	-	-	-	-	-		-
Improved Property		-	-	-	-	-	-	-		-
Unimproved Property		-	-	-	-	-	-	-		-
Other assets		-	-	-	-	-	-	-		-
Operational Buildings		-	-	-	-	-	-	-		-
Municipal Offices		-	-	-	-	-	-	-		-
Capital Spares		-	-	-	-	-	-	-		-
Housing		-	-	-	-	-	-	-		-
Staff Housing		-	-	-	-	-	-	-		-
Social Housing		-	-	-	-	-	-	-		-
Capital Spares		-	-	-	-	-	-	-		-
Biological or Cultivated Assets		-	-	-	-	-	-	-		-
Biological or Cultivated Assets		-	-	-	-	-	-	-		-
Intangible Assets		-	-	-	-	-	-	-		-
Servitudes		-	-	-	-	-	-	-		-
Licences and Rights		-	-	-	-	-	-	-		-
Computer Equipment		-	-	-	-	-	-	-		-
Computer Equipment		-	-	-	-	-	-	-		-
Furniture and Office Equipment		-	600	600	-	-	300	300	100,0%	600
Furniture and Office Equipment		-	600	600	-	-	300	300	100,0%	600
Machinery and Equipment		-	-	-	(6)	(6)	-	6	#DIV/0!	-
Machinery and Equipment		-	-	-	(6)	(6)	-	6	#DIV/0!	-
Transport Assets		-	-	-	-	-	-	-		-
Transport Assets		-	-	-	-	-	-	-		-
Land		-	-	-	-	-	-	-		-
Land		-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-		-
Total Capital Expenditure on renewal of existing assets	1	-	34 669	60 189	8 492	17 818	30 094	12 276	40,8%	34 669

EC104 Makana - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - Q2 Second

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									
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		-	1 697	1 697	527	1 640	849	(792)	-93,3%	1 697
Roads Infrastructure		-	17	17	-	-	9	9	100,0%	17
Roads		-	17	17	-	-	9	9	100,0%	17
Road Structures		-	-	-	-	-	-	-		-
Storm water Infrastructure		-	-	-	-	-	-	-		-
Drainage Collection		-	-	-	-	-	-	-		-
Electrical Infrastructure		-	1 180	1 180	163	202	590	388	65,7%	1 180
Power Plants		-	520	520	-	39	260	221	85,0%	520
MV Networks		-	660	660	163	163	330	167	50,6%	660
LV Networks		-	-	-	-	-	-	-		-
Capital Spares		-	-	-	-	-	-	-		-
Water Supply Infrastructure		-	260	260	21	411	130	(281)	-216,1%	260
Dams and Weirs		-	-	-	-	-	-	-		-
Boreholes		-	-	-	-	-	-	-		-
Reservoirs		-	-	-	-	-	-	-		-
Pump Stations		-	130	130	21	114	65	(49)	-74,9%	130
Water Treatment Works		-	130	130	-	297	65	(232)	-357,4%	130
Capital Spares		-	-	-	-	-	-	-		-
Sanitation Infrastructure		-	110	110	-	12	55	43	78,1%	110
Pump Station		-	-	-	-	-	-	-		-
Reticulation		-	-	-	-	-	-	-		-
Waste Water Treatment Works		-	110	110	-	12	55	43	78,1%	110
Outfall Sewers		-	-	-	-	-	-	-		-
Toilet Facilities		-	-	-	-	-	-	-		-
Capital Spares		-	-	-	-	-	-	-		-
Solid Waste Infrastructure		-	110	110	343	1 028	55	(973)	-1768,7%	110
Landfill Sites		-	110	110	343	1 028	55	(973)	-1768,7%	110
Waste Transfer Stations		-	-	-	-	-	-	-		-
Waste Processing Facilities		-	-	-	-	-	-	-		-
Waste Drop-off Points		-	-	-	-	-	-	-		-
Waste Separation Facilities		-	-	-	-	-	-	-		-
Electricity Generation Facilities		-	-	-	-	-	-	-		-
Capital Spares		-	-	-	-	-	-	-		-
Rail Infrastructure		-	-	-	-	-	-	-		-
Rail Lines		-	-	-	-	-	-	-		-
Capital Spares		-	-	-	-	-	-	-		-
Coastal Infrastructure		-	-	-	-	-	-	-		-
Sand Pumps		-	-	-	-	-	-	-		-
Information and Communication Infrastructure		-	20	20	-	(13)	10	23	227,3%	20
Data Centres		-	-	-	-	-	-	-		-
Core Layers		-	-	-	-	-	-	-		-
Distribution Layers		-	-	-	-	-	-	-		-
Capital Spares		-	20	20	-	(13)	10	23	227,3%	20

EC104 Makana - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - Q2 Second

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									
Repairs and maintenance expenditure by Asset Class/Sub-class										
Community Assets		-	845	845	-	-	423	423	100,0%	845
Community Facilities		-	830	830	-	-	415	415	100,0%	830
Halls		-	15	15	-	-	8	8	100,0%	15
Cemeteries/Crematoria		-	315	315	-	-	158	158	100,0%	315
Police		-	-	-	-	-	-	-	-	-
Purfs		-	-	-	-	-	-	-	-	-
Public Open Space		-	500	500	-	-	250	250	100,0%	500
Nature Reserves		-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	15	15	-	-	8	8	100,0%	15
Indoor Facilities		-	-	-	-	-	-	-	-	-
Outdoor Facilities		-	15	15	-	-	8	8	100,0%	15
Capital Spares		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Monuments		-	-	-	-	-	-	-	-	-
Historic Buildings		-	-	-	-	-	-	-	-	-
Works of Art		-	-	-	-	-	-	-	-	-
Conservation Areas		-	-	-	-	-	-	-	-	-
Other Heritage		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-
Other assets		-	235	235	-	-	118	118	100,0%	235
Operational Buildings		-	235	235	-	-	118	118	100,0%	235
Municipal Offices		-	235	235	-	-	118	118	100,0%	235
Pay/Enquiry Points		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Staff Housing		-	-	-	-	-	-	-	-	-
Social Housing		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Intangible Assets		-	13	13	-	-	7	7	100,0%	13
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	13	13	-	-	7	7	100,0%	13
Water Rights		-	-	-	-	-	-	-	-	-
Effluent Licenses		-	-	-	-	-	-	-	-	-
Solid Waste Licenses		-	-	-	-	-	-	-	-	-
Computer Software and Applications		-	13	13	-	-	7	7	100,0%	13
Load Settlement Software Applications		-	-	-	-	-	-	-	-	-
Unspecified		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	220	220	-	-	110	110	100,0%	220
Furniture and Office Equipment		-	220	220	-	-	110	110	100,0%	220
Machinery and Equipment		-	22	22	280	317	11	(306)	-2847,5%	22
Machinery and Equipment		-	22	22	280	317	11	(306)	-2847,5%	22
Transport Assets		-	934	934	51	1 086	467	(619)	-132,6%	934
Transport Assets		-	934	934	51	1 086	467	(619)	-132,6%	934
Land		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure	1	-	3 965	3 965	858	3 043	1 983	(1 060)	-53,5%	3 965

Mid-Year Budget Assessment Report for 2019/20 Financial Year

EC104 Makana - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - Q2 Second Quarter

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									
<u>Depreciation by Asset Class/Sub-class</u>										
<u>Infrastructure</u>		-	2 000	2 000	1 000	1 000	1 000	-		2 000
Roads Infrastructure		-	-	-	-	-	-	-		-
Roads		-	-	-	-	-	-	-		-
Storm water Infrastructure		-	1 950	1 950	975	975	975	-		1 950
Drainage Collection		-	1 950	1 950	975	975	975	-		1 950
Storm water Conveyance		-	-	-	-	-	-	-		-
Attenuation		-	-	-	-	-	-	-		-
Electrical Infrastructure		-	-	-	-	-	-	-		-
Power Plants		-	-	-	-	-	-	-		-
HV Substations		-	-	-	-	-	-	-		-
Water Supply Infrastructure		-	50	50	25	25	25	-		50
Distribution		-	50	50	25	25	25	-		50
Distribution Points		-	-	-	-	-	-	-		-
PRV Stations		-	-	-	-	-	-	-		-
Capital Spares		-	-	-	-	-	-	-		-
Sanitation Infrastructure		-	-	-	-	-	-	-		-
Pump Station		-	-	-	-	-	-	-		-
Solid Waste Infrastructure		-	-	-	-	-	-	-		-
Landfill Sites		-	-	-	-	-	-	-		-
Rail Infrastructure		-	-	-	-	-	-	-		-
Rail Lines		-	-	-	-	-	-	-		-
MV Substations		-	-	-	-	-	-	-		-
LV Networks		-	-	-	-	-	-	-		-
Capital Spares		-	-	-	-	-	-	-		-
Coastal Infrastructure		-	-	-	-	-	-	-		-
Sand Pumps		-	-	-	-	-	-	-		-
Piers		-	-	-	-	-	-	-		-
Revetments		-	-	-	-	-	-	-		-
Promenades		-	-	-	-	-	-	-		-
Capital Spares		-	-	-	-	-	-	-		-
Information and Communication Infrastructure		-	-	-	-	-	-	-		-
Data Centres		-	-	-	-	-	-	-		-
Core Layers		-	-	-	-	-	-	-		-
Distribution Layers		-	-	-	-	-	-	-		-
Capital Spares		-	-	-	-	-	-	-		-

EC104 Makana - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - Q2 Second Quarter

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									
Depreciation by Asset Class/Sub-class										
Community Assets		-	-	-	-	-	-	-		-
Community Facilities		-	-	-	-	-	-	-		-
Halls		-	-	-	-	-	-	-		-
Centres		-	-	-	-	-	-	-		-
Capital Spares		-	-	-	-	-	-	-		-
Sport and Recreation Facilities		-	-	-	-	-	-	-		-
Indoor Facilities		-	-	-	-	-	-	-		-
Outdoor Facilities		-	-	-	-	-	-	-		-
Capital Spares		-	-	-	-	-	-	-		-
Heritage assets		-	-	-	-	-	-	-		-
Monuments		-	-	-	-	-	-	-		-
Historic Buildings		-	-	-	-	-	-	-		-
Works of Art		-	-	-	-	-	-	-		-
Conservation Areas		-	-	-	-	-	-	-		-
Other Heritage		-	-	-	-	-	-	-		-
Investment properties		-	1 500	1 500	750	750	750	-		1 500
Revenue Generating		-	1 500	1 500	750	750	750	-		1 500
Improved Property		-	1 500	1 500	750	750	750	-		1 500
Unimproved Property		-	-	-	-	-	-	-		-
Non-revenue Generating		-	-	-	-	-	-	-		-
Improved Property		-	-	-	-	-	-	-		-
Unimproved Property		-	-	-	-	-	-	-		-
Other assets		-	30 000	30 000	15 000	15 000	15 000	-		30 000
Operational Buildings		-	30 000	30 000	15 000	15 000	15 000	-		30 000
Municipal Offices		-	30 000	30 000	15 000	15 000	15 000	-		30 000
Pay/Enquiry Points		-	-	-	-	-	-	-		-
Building Plan Offices		-	-	-	-	-	-	-		-
Workshops		-	-	-	-	-	-	-		-
Capital Spares		-	-	-	-	-	-	-		-
Housing		-	-	-	-	-	-	-		-
Staff Housing		-	-	-	-	-	-	-		-
Social Housing		-	-	-	-	-	-	-		-
Capital Spares		-	-	-	-	-	-	-		-
Biological or Cultivated Assets		-	-	-	-	-	-	-		-
Biological or Cultivated Assets		-	-	-	-	-	-	-		-
Intangible Assets		-	-	-	-	-	-	-		-
Servitudes		-	-	-	-	-	-	-		-
Licences and Rights		-	-	-	-	-	-	-		-
Computer Equipment		-	-	-	-	-	-	-		-
Computer Equipment		-	-	-	-	-	-	-		-
Furniture and Office Equipment		-	-	-	-	-	-	-		-
Furniture and Office Equipment		-	-	-	-	-	-	-		-
Machinery and Equipment		-	-	-	-	-	-	-		-
Machinery and Equipment		-	-	-	-	-	-	-		-
Transport Assets		-	-	-	-	-	-	-		-
Transport Assets		-	-	-	-	-	-	-		-
Land		-	-	-	-	-	-	-		-
Land		-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-		-
Total Depreciation	1	-	33 500	33 500	16 750	16 750	16 750	-		33 500

EC104 Makana - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - Q2

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									
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class										
Infrastructure		-	1 158	6 972	1 961	3 679	3 486	(193)	-5,5%	1 158
Roads Infrastructure		-	1 158	1 158	-	-	579	579	100,0%	1 158
Roads		-	1 158	1 158	-	-	579	579	100,0%	1 158
Road Structures		-	-	-	-	-	-	-		-
Road Furniture		-	-	-	-	-	-	-		-
Capital Spares		-	-	-	-	-	-	-		-
Storm water Infrastructure		-	-	-	-	-	-	-		-
Drainage Collection		-	-	-	-	-	-	-		-
Storm water Conveyance		-	-	-	-	-	-	-		-
Attenuation		-	-	-	-	-	-	-		-
Electrical Infrastructure		-	-	-	-	-	-	-		-
Power Plants		-	-	-	-	-	-	-		-
HV Substations		-	-	-	-	-	-	-		-
HV Switching Station		-	-	-	-	-	-	-		-
HV Transmission Conductors		-	-	-	-	-	-	-		-
MV Substations		-	-	-	-	-	-	-		-
MV Switching Stations		-	-	-	-	-	-	-		-
MV Networks		-	-	-	-	-	-	-		-
LV Networks		-	-	-	-	-	-	-		-
Capital Spares		-	-	-	-	-	-	-		-
Water Supply Infrastructure		-	-	-	(0)	-	-	-		-
Dams and Weirs		-	-	-	-	-	-	-		-
Boreholes		-	-	-	-	-	-	-		-
Reservoirs		-	-	-	-	-	-	-		-
Pump Stations		-	-	-	-	-	-	-		-
Water Treatment Works		-	-	-	(0)	-	-	-		-
Sanitation Infrastructure		-	-	5 814	1 961	3 679	2 907	(772)	-26,5%	-
Pump Station		-	-	-	-	-	-	-		-
Reticulation		-	-	-	-	-	-	-		-
Waste Water Treatment Works		-	-	-	-	-	-	-		-
Outfall Sewers		-	-	5 814	1 961	3 679	2 907	(772)	-26,5%	-
Toilet Facilities		-	-	-	-	-	-	-		-
Capital Spares		-	-	-	-	-	-	-		-
Solid Waste Infrastructure		-	-	-	-	-	-	-		-
Landfill Sites		-	-	-	-	-	-	-		-
Rail Infrastructure		-	-	-	-	-	-	-		-
Rail Lines		-	-	-	-	-	-	-		-
Coastal Infrastructure		-	-	-	-	-	-	-		-
Sand Pumps		-	-	-	-	-	-	-		-
Piers		-	-	-	-	-	-	-		-
Revetments		-	-	-	-	-	-	-		-
Promenades		-	-	-	-	-	-	-		-
Capital Spares		-	-	-	-	-	-	-		-
Information and Communication Infrastructure		-	-	-	-	-	-	-		-
Data Centres		-	-	-	-	-	-	-		-
Core Layers		-	-	-	-	-	-	-		-
Distribution Layers		-	-	-	-	-	-	-		-
Capital Spares		-	-	-	-	-	-	-		-

EC104 Makana - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - Q2

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									
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class										
Community Assets		-	174	174	-	-	87	87	100,0%	174
Community Facilities		-	174	174	-	-	87	87	100,0%	174
Halls		-	-	-	-	-	-	-	-	-
Centres		-	-	-	-	-	-	-	-	-
Crèches		-	-	-	-	-	-	-	-	-
Clinics/Care Centres		-	-	-	-	-	-	-	-	-
Libraries		-	174	174	-	-	87	87	100,0%	174
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
Indoor Facilities		-	-	-	-	-	-	-	-	-
Outdoor Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Monuments		-	-	-	-	-	-	-	-	-
Historic Buildings		-	-	-	-	-	-	-	-	-
Works of Art		-	-	-	-	-	-	-	-	-
Conservation Areas		-	-	-	-	-	-	-	-	-
Other Heritage		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-
Other assets		-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-
Municipal Offices		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Staff Housing		-	-	-	-	-	-	-	-	-
Social Housing		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on upgrading of existing assets	1	-	1 332	7 146	1 961	3 679	3 573	(106)	-3,0%	1 332

QUALITY CERTIFICATE

I, **Moppo Mene**, the **Municipal Manager** of **Makana Municipality (EC104)**, hereby certify that –

☐

the monthly budget statement

☐

quarterly report on the implementation of the budget and financial state affairs of the municipality

☒

mid-year budget and performance assessment

for the six-months end of **DECEMBER** of **2019** has been prepared in accordance with the Municipal Finance Management Act and regulations made under the Act.



M.A. MENE
MUNICIPAL MANAGER
EC104 MAKANA MUNICIPALITY

17 JANUARY 2020

DATE

MAKANA MUNICIPALITY 2018/19 MFMA SECTION 72 REPORT

MID- YEAR BUDGET & PERFORMANCE ASSESSMENT REPORT:

01 July 2019-31 December 2019

Non-Financial
(Service Delivery Budget Implementation Plan)

TABLE OF CONTENT:

1. INTRODUCTION
2. PERFORMANCE MANAGEMENT FRAMEWORK
3. OVERALL NON-FINANCIAL SERVICE DELIVERY BUDGET IMPLEMENTATION PLAN
4. COMPARISON WITH PREVIOUS YEAR
5. OVERALL MUNICIPAL PERFORMANCE

1. INTRODUCTION

In terms of Section 72(1) 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, taking into account (i) The monthly budget 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 and (ii) The past year's annual report and progress on resolving problems identified in the annual report.

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, he/she must submit the report to Council by 31 January in terms of Section 54 of the MFMA.

2. PERFORMANCE MANAGEMENT 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, organised 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 performance. The Top layer SDBIP 2019/20 was approved by the Executive Mayor on the 11 August 2019, however KPI's will be adjusted and revised in line with adjustment budget.

The municipality adopted a performance management framework that was approved by Council on 28 August 2008. However, this framework is currently being revised, once the revised framework will be work shopped by all the various role players and submitted to Council for approval.

3. OVERALL NON-FINANCIAL SERVICE DELIVERY BUDGET IMPLEMENTATION PLAN:

Key Performance Area		Target Set			Mid In year Performance Assessment				
		KPI	Q I	Q II	Targets	Q I	Q II	Total Achieved	%
1.	Basic Service Delivery	9	8	8	16	5	5	10	63%
2.	Community and Social Development	10	9	10	19	8	7	15	78%
3.	Local Economic Development & Rural Development	10	7	9	16	5	4	9	56%
4.	Institutional Development & Financial Management	30	18	19	37	10	11	21	57%
		16	6	7	13	6	7	13	100%
5.	Good Governance and Public Participation	24	21	21	42	13	14	27	64%
6.	Human Settlement Management	3	0	3	3	0	2	2	66%
Totals		102	69	77	146	47	50	97	66%

4. COMPARISON WITH PREVIOUS YEAR

Key Performance Area		Comparison 2019- and 2019-20			
		Target 2018-19	Target 2019-20	2018-19 Achieved	2019-20 Achieved
1.	Basic Service Delivery	26	16	31%	63%
2.	Community and Social Development	21	19	66%	78%
3.	Local Economic Development & Rural Development	40	16	72%	56%
4.	Institutional Development & Financial Management	15	37	60%	57%
		22	13	54%	100%
5.	Good Governance and Public Participation	29	42	59%	64%
6.	Human Settlement Management	0	3	0	66%

5. OVERALL MUNICIPAL PERFORMANCE

From a municipal perspective, the municipality has set itself 146 indicators and targets for the period to December 2019, 97 of those targets were fully achieved with the 49 of them not achieved. The municipality has steadily improved in five of its Key performance areas when compared to the same period in the previous year resulting in a net percentage performance of 66% for 2019/20 and 57% in the previous year. The level of performance remains very low and serious efforts must be implemented to ensure that the situation improves.

Corrective Action:

- Review targets to improve and ensure annual target are achieved
- Review Key performance Indicators to ensure SMART principle is applied
- Alignment of Key Performance Indicators and Budget adjustment

Predetermined Objective(IDP)	Ref	KPI	SDBIP Project	Annual Target	Dec-19	Actual Performance	Status(Achieved or Not Achieved)	Reason for Deviation	Corrective Action
KPA: GOOD GOVERNANCE AND PUBLIC PARTICIPATION									
Enhance risk management	TL80	Develop a risk based audit plan with an internal audit plan (RBAP) (MFMA - Section 165(2)(a)) & submit to Audit Committee by 30 June 2019	Internal Audit plan	Development of Internal Audit plan	0				
	TL81	Conduct Strategic risk assessment and report	Review strategic risk register and report	Revised Strategic risk register	Strategic risk register quarterly performance review				
Improve planning of risk management	TL82	Conduct operational assessment and review quarterly	Review operational risk register and report	Review of Operational risk registers	Operational risk register quarterly performance review				
	TL83	Review of all Risk Management policies	Review of Risk management policies	Review risk management policies	Awareness programmes				
	TL84	Report Quarterly on matters of compliance to the Audit Committee	Compliance report	Four(4) compliance report	Second quarter report				
Support vulnerable groups	TL85	Report quarterly on the implementation of HIV/Aids Strategy by 30 June 2020	HIV/Aids Programme	4	1				
	TL86	Commemoration of AIDS/HIV, Tuberculosis and Cancer days	Commemoration of National Evenets	0	HIV/Aids Day	No event was organised			
	TL87	Four(4) Local AIDS Council meetings held	Local AIDS Council	Four(4) HIV/AIDS Council meeting	Second quarter report	No meeting has sit in the second quarter			
	TL89	Number of youth Intership/leanership opportunites created for youth by 30 June 2020	Internship/learnship programme	1635	Report				
Enhance Intergovement Relationships	TL90	One IGR forum is hosted per quarter by 30 June 2019	IGR Meetngs	4	1				

Predetermined Objective(IDP)	Ref	KPI	SDBIP Project	Annual Target	Dec-19	Actual Performance	Status(Achieved or Not Achieved)	Reason for Deviation	Corrective Action
KPA: GOOD GOVERNANCE AND PUBLIC PARTICIPATION									
Enhance administration and Council oversight	TL91	Number of Audit Committee held and recommendation implemented annually by 30 June 2019	Audit Committee	4	1	One Audit committee was held on the 25 July 2019, Recommendations register is circulated every quarter	Achieved		
	TL94	Number of MPAC meetings held annually	MPAC	4	1				
To ensure a continually secure, effective and efficient ICT service	TL96	Establishment of ICT Steering Committee	ICT steering	Established ICT steering	N/A				
To communicate effectively and be responsive to the needs of the community	TL97	Number of IDP Representative forum and Steering Committee held annually	IDP Internal and External Consultation	Two(2) steering Committee and IDP Representative forum	First IDP Representative Forum				
	TL98	Number of Mayoral Imbizo and IDP/Budget road shows facilitated annually	IDP Mayoral Imbizo	Six(6) Session of Mayoral Imbizo	Six(6) Session of Mayoral Imbizo held				
	TL99	Number of ward Committee meeting	Ward committee meeting	12 Meeting per ward	Three(3) Meeting per ward	All ward Committee did meet on the second quarter	Achieved		
	TL100	Number of Ward public meeting annually	Ward Public meeting	56 Ward Public meeting	14 Ward public meeting per quarter	All public meeting did sit in the second quarter	Achieved		
	TL101	Report the number of complaints received and action taken	Customer care	Four(4) Customer care report	Second quarter report				
To create an efficient, effective and accountable administration	TL102	Communicate with the public and Internal on a quarterly basis through various means by 30 June 2019	Communication with Internal and External	0	1		Not Achieved	no newsletter was issued due to financial constraint	
	TL103	Compilation of the Annual Performance Report(APR) 2018-19	Annual Performance Report	Submission of Annual Performance Report by 30 August 2019	N/A				
	TL104	Compilation of the Annual report for 2018-19	Annual Report	Approval of the Annual Report	Finalise First draft annual report	Draft Annual report has been compiled and would be table to Council on the 31 January 2020	Achieved		

Predetermined Objective(IDP)	Ref	KPI	SDBIP Project	Annual Target	Dec-19	Actual Performance	Status(Achieved or Not Achieved)	Reason for Deviation	Corrective Action
KPA: GOOD GOVERNANCE AND PUBLIC PARTICIPATION									
Effective and efficient administration and ensure effective integrated planning	TL40	Review of PMS Policy Framework by December 2019	Review of PMS Policy Framework	Approved PMS Policy Framework by 30 December 2019	Approving of the PMS Policy framework by Council	Policy has been revised however it has not been table to SMT for consultation	Not Achieved	Delay in the review of the Policy	Review to be done the thirds quarter
	TL41	Signing of Performance agreement by the Municipal Manager and all Section 56 Managers	Senior Performance Agreement	6 Performance agreement signed 31 July 2019	N/A				
	TL43	Quarter and Annual performance Assessment conducted	Performance Reviews and Annual assessment	4 Performnce assessment	First quarter Performance reviews	First informal performance assess was conducted	Achieved		
	TL45	Review of the 2020/21 IDP by 31 My 2019	IDP Review	Approved ID/Budget processe plan is approved by council	N/A				
	TL46	Approved SDBIP by the Mayor	Service Delelivery Budget Implementation plan	Approved SDBIP	N/A				
	TL47	Convene strategic planning session for IDP & budget process by 31 March 2019	Institutional Strategic planning	Facilitate Annual Institutional Strategic Plan	N/A				

Predetermined Objective(IDP)	Project	SDBI Ref No	Performance Indicator	Quarter 2 Target- Ending 31 Dec 2019	Annual Target	Actual Performance	Status(Achieved or Not Achieved)	Reason for Deviation	Corrective Action
KPA 1: MUNICIPAL BASIC SERVICE DELIVERY AND INFRASTRUCTURE DEVELOPMENT									
Sufficient water-sanitation infrastructure that provide conducive environment for development and investment	Water quality	TL01	Access of good quality Water to all households	100%	100%		Not Achieved		
	Sewer quality	TL02	Access of good quality Sanitation to all households	100%	100%		Not Achieved	Treatment Plants overloaded as they are too small	Repairing and Refurbishing WWTW
	Review water service development plan	TL03	Number of water service Development plan completed	N/A	Approved water service development plan	N/A	N/A		
	Feasibility study for the supply water	TL04	Conduct feasibility study by 30 June 2020	Preliminary design report	Complete feasibility Study investigation	The Consultant was appointed on 3rd October 2019 and is currently busy with the feasibility study investigations.	Not Achieved		
	Waainek Bulk Water Supply Refurbishment Phase 2	TL05	Report milestone achieved quarterly on refurbishment of waainek bulk water supply annually by June 2020	Progress report	Completion of the Refurbishment of Waainek Bulk Water Supply	The contractor is on site and currently busy with the construction.	Achieved		
	Refurbishment Belmont Valley Wastewater Treatment Works Refurbishment	TL06	Appointment and commence with refurbishment Belmont Valley Wastewater Treatment Works by June 2020	Tender advert for the appointment of the contractor.	Appoint service provider and commence with construction	Tenders were advertised in November 2020	Achieved		
	Replacement of Asbestos pipes	TL07	Appointment and commence with replacement Asbestos pipes by June 2020	Tender advert for the appointment of the contractor.	Appoint service provider and commence with construction	Tenders were advertised in November 2020	Achieved		
	Upgrading of Mayfield waste water Treatment	TL08	Appointment and commence with Upgrading of Mayfield WWTW by June 2020	Tender advert for the appointment of the contractor.	Appoint service provider and commence with construction	Tenders were advertised in November 2020	Achieved		
Upgrading and resurfacing of roads network	Upgrade of Ncane Street	TL09	Appointment and commence with Upgrading of Ncane street by June 2020	Tender advert for the appointment of the consultant.	Appoint Professional service provider and commence with design and tender documentation.	Tenders were advertised in November 2020	Achieved		

Predetermined Objective(IDP)	Project	SDBI Ref No	Performance Indicator	Quarter 2 Target- Ending 31	Annual Target	Actual Performance	Status(Achieved or Not Achieved)	Reason for Deviation	Corrective Action
HUMAN SETTLEMENT									
Establishment of FLISP Housing development	Social Housing	TL 68	Establishment of FLISP Housing development	1	2	Land identified and is part approved SDF. The next step is to source developer, to develop land for Housing development	Achieved		
Establishment of FLISP Housing development	Housing Development	TL 69	Update housing beneficiary list annually	1	2	National Register substitute Beneficiary list/Waiting list - No capturing is done due to lack resources- and the is no internet connection to capture information	Not Achieved		
Report to Portfolio Committee on the outstanding housing development project	Housing Development	TL 70	Report to Portfolio Committee on the outstanding housing development project	1	2	Report was issued on the 14th October 2019 and table to the Infrastructure Development Portfolio Committee on 6 November 2019	Achieved	N/A	N/A

Predetermined Objective(IDP)	Ref	KPI	Unit of Measurement	Project	Source of Evidence	Annual Target	Dec-19	Actual Performance	Status(Achieved or Not Achieved)	Reason for Deviation	Corrective Action
To promote the well-being, health, safety and security of our community	TL11	Number of community environmental education awareness initiatives annually	One environmental education awareness programme quarterly	Community environmental education awareness programmes	Environmental Management Portfolio Committee reports	4	1	7 Environmental awareness campaigns conducted	Achieved	N/A	N/A
	TL12	Number of community fire, rescue and disaster management awareness programmes by 30 June 2020	One fire and rescue management awareness programme quarterly	Fire and disaster management Community awareness programme	Fire and Rescue Portfolio Committee report	4	1	8 Fire awareness conducted	Achieved	N/A	N/A
	TL13	Number of fire inspection held annually	Number of formal inspection conducted quarterly	Fire Inspection	Fire and Rescue Portfolio Committee report	100	25	32 formal inspections	Achieved	N/A	N/A
	TL14	Number of Community services forum held annually	Facilitate Transport forum, Disaster management forum and Environmental Forums quarterly	Community service engagement	Portfolio Committee reports	12	3	One(1) Transport Forum and One(1) Environmental Forum	Not Achieved	Disaster Management forum was postponed due lack of responses	Disaster Management Forum will be prioritized in the Thirds Quarter
Ensure compliance with environmental health by-laws and legal requirements)	TL15	% portable water with Coliform and E coli per sample monthly 31 June 2018 and 30 June 2020	0 percentage of Coliform and E coli count per 100ml	Portable water testing	laboratory water sampling results	84 Samples	21 Portable water testing 0% Quarterly	21 Portable water testing 0% Quarterly	Achieved	N/A	N/A
	TL16	Approved stray animal control plan by 30 June 2020	One Stray animal control plan is development approved	Stray animal control plan	Portfolio Committee reports	Approved Stray animal control plan	Approval of Stray animal control plan	Draft Stray Animal Control plan was submitted to Portfolio	Achieved	N/A	N/A
Provision traffic law enforcement infrastructure and community safety	TL17	Number community road safety awareness programmes conducted by 30 June 2020	One community road safety awareness programmes quarterly	Community road safety programme	Traffic law enforcement Portfolio Committee report	4	1	2 Community road safety awareness, drunken driving awareness and animal road safety	Achieved	N/A	N/A
	TL18	Percentage collection of vehicle registration and licensing fees	Amount collected on vehicle and registration fees	Vehicle registration and licensing fees	Monthly report and report from the system	R1.2 Million	50%	30%	Not Achieved		
To provide reading and study material	TL19	Milestone achieved under library capital budget by 30 June 2020	Three milestone achieved in the 2019-20 financial year	Upgrading of library facilities	Portfolio Committee reports	Three milestone	Purchasing of Computers	BSC did not sit	Not Achieved	The BSC Chairperson resign	
	TL20	Number of library service awareness programme annually	One library service awareness programme held quarterly	Library service awareness programme	Portfolio Committee reports	4	1	2 Library awareness programme were conducted	Achieved	N/A	N/A

Predetermined Objective(IDP)	Project	KPI No	Performance Indicator	Quarter 2 Target- Ending 31 Dec 2019	Annual Target	Actual Performance	Status(Achieved or Not Achieved)	Reason for Deviation	Corrective Action
To create an efficient, effective and accountable administration	Implementation of the Recruitment plan	TL31	Num+X21+O2:O31+O2:O29	First quarter report	Report on the number vacant position filled	Recruitment has not been developed	Not Achieved		
	Filling of vacant position	TL32	Report on the number of vacancies filled within 3 month of being vacant	One(1) Report	Four(4)	Two Internal Audit and ICT Manager were appointed	Achieved		
	Review of Human Resources policies	TL33	Review of Human Resources policies	HR Policy consultation road shows	Revised of HR Policy and approval by Council	HR Policies review road show were held	Achieved		
	Skills Audit	TL34	Conduct skills audit done	Skills Audit	Skills audit conducted		Not Achieved		To be done in Thirds quarter
	Work Skills Plan(WSP)	TL35	Submission of Work Skills Plan(WSP) by the every end of March to LGSITA	N/A	Submission of Work Skills Plan(WSP) by end of March 2020		N/A		
	Training programmes	TL36	Report on the number of training facilitated for staff and councillors annually inline with WSP	One(1)meeting	Four(4) meetings	PMS was between 9th and 13 December	Achieved		
	Implementation of WSP	TL37	95% of training budget spent by 30 June 2020 to implement the Work Place Skills Plan [(Total amount	N/A	95% is spend		N/A		
Effective and efficient administration and ensure effective integrated planning	Review of Learnership and Training Policy	TL38	Review of Learnership and Training Policy	N/A	Adoption of Learnership and Training Policy		N/A		
	Individual PMS Policy	TL39	Development of Individual PMS Policy by 30 June	Development of PMS Individual Policy	Approval of Individual PMS		Not Achieved		
	Senior Performance Agreement	TL40	Signing of Performance agreement by the Municipal Manager and all Section 56 Managers	N/A	6 Performance agreement signed 31 July 2019		N/A		
	Managers Performance Agreement	TL42	Signing of Performance Plans by Managers with	Draft performance plans	37 Performance Plans signed by December	Performance Plans has not been signed	Not Achieved	Due to delay in the review of	A plan to be developed on the cascading of PMS
	Performance Reviews and Annual assessment	TL43	Quarter and Annual performance Assessment conducted	First quarter Performance reviews	One(1)Performance assessment	First informal performance assessment were conducted	Achieved		
	Employee verification	TL44	% of the number of employees verified annually	N/A	Final report of the employees verification		N/A		
	IDP Review	TL45	Review of the 2020/21 IDP by 31 May 2019	N/A	Approved ID/Budget process plan is approved by council		N/A		

Predetermined Objective(IDP)	Project	KPI No	Performance Indicator	Quarter 2 Target-Ending 31 Dec 2019	Annual Target	Actual Performance	Status(Achieved or Not Achieved)	Reason for Deviation	Corrective Action
To ensure that all Municipal buildings and staff adhere to and implement OHS	Service Delivery Budget Implementation plan	TL46	Approved SDBIP by the Mayor	N/A	Approved SDBIP		N/A		
	Institutional Strategic planning	TL47	Convene strategic planning session for IDP & budget process by 31 March 2019	N/A	Facilitate Annual Institutional Strategic Plan		N/A		
To create an efficient, effective and accountable administration	Occupational Health and Safety forums	TL48	Number of Occupational Health(OHS) Safety meetings facilitated and recommendations implemented quarterly	One(1) Report	Four(4)	Meeting was facilitated for the 5th December 2020, however it was postponed to the 23rd January 2020	Achieved		
	Occupational Health and Safety Inspection	TL49	Conduct OHS inspection quarterly	One(1) Report	Four(4)	Two(2) inspections were conducted on the 13 November 2019	Achieved		
To create an efficient, effective and accountable administration	Employment Equity Plan(EEP)	TL50	Submission of Employment Equity Plan by every end of January to Department of Labour	N/A	Submission of Employment Equity Plan by end of January 2020		N/A		
	Implementation of Employment Equity Plan (EEP)	TL51	Number of Employment Equity Plan(EEP) meetings facilitated and	One(1) meeting	Four(4) meetings	Meeting was held on the 15 October 2019	Achieved		
Effective organisational design and policy development	Review of Organisations structure	TL52	Complete the review of Organogram structure		Adoption of the Municipal Organogram Structure		N/A		
	Job Description	TL53	Development and review of Job description	Review and development of Job	Development and review of Job	Job description has not started	Not Achieved	Delay in the approval Organogram	
	Job evaluation	TL54	Conduct job evaluation		Conduct job evaluation		N/A		
	Job evaluation Policy	TL55	Development of Job evaluation Policy in 2019-	Development of Job evaluation Policy	Approval of Job evaluation Policy	Policy has not been developed	Not Achieved		

To ensure a good relationship between management and employees through regular interactions on labour issues	Local Labour Forum	TL56	Number of Local Labour Forum annually	One(1) meeting	Four Local Labour Forum	LLF was held 22nd October 2019	Achieved		
	Signing of employment contract	TL58	Number of employment contract signed by 30 June	233	669	No Employment contract for general	Not Achieved		
	Staff Moral	TL59	Number of staff wellness programmes conducted by 30 June 2020	One(1)	Two(2) Wellness I programmes	Wellness programme was held in partnership department of health from th 1st to 05 July 2019	Achieved		
Ensure maximum use of record centre	Amendments additional in the file plan	TL60	Report of number of disposal annually	One(1)	One(1)	Disposal was done 24 July 2019	Achieved		

Predetermined Objective(IDP)	Ref	KPI	Source of Evidence	SDBIP Project	Annual Target	Dec-19	Actual Performance	Status(Achieved or Not Achieved)	Reason for Deviation	Corrective Action
KPA: GOOD GOVERNANCE AND PUBLIC PARTICIPATION										
Enhance risk management	TL80	Develop a risk based audit plan with an internal audit plan (RBAP) (MFMA - Section 165(2)(a)) & submit to	Audit Committee minutes	Internal Audit plan	Development of Internal Audit plan	N/A		N/A		
	TL81	Conduct Strategic risk assessment and report	Minutes of the SMT that note the approval of risk register	Review strategic risk register and report	Revised Strategic risk register	Strategic risk register quarterly performance review	Risk assessment was done in December 2019	Achieved	N/A	
Improve planning of risk management	TL82	Conduct operational assessment and review quarterly	Risk Reports	Review operational risk register and report	Review of Operational risk registers	Operational risk register quarterly performance review	Operational risk was done between October and December 2019	Achieved	N/A	
	TL83	Review of all Risk Management policies	Minutes of the SMT that note the approval of Risk Management policies	Review of Risk management policies	Review risk management policies	Awareness programmes	Policies were reviewed, however not awareness workshop were organised	Achieved	N/A	Policy were reviewed, roadshows will be done in the third quarter
	TL84	Report Quarterly on matters of compliance to the Audit Committee	Minutes of the Audit Committee noting compliance report	Compliance report	Four(4) compliance report	Second quarter report	Report is done and will be tabled in Audit Committee	Achieved	N/A	
Support vulnerable groups	TL85	Report quarterly on the implementation of HIV/Aid Strategy by 30 June 2020	Mayoral Committee Agenda or minutes	HIV/Aids Programme	4	1	Report has been issued for second quarter on programmes done	Achieved		
	TL86	Commemoration of AIDS/HIV, Tuberculosis and Cancer days	Invite, Photos	Commemoration of National Evenets	4	HIV/Aids Day	It was held in Addo on the 5th December 2019. Hosted by the Province	Achieved	N/A	N/A
	TL87	Four(4) Local AIDS Council meetings held	Attendance register and Minutes	Local AIDS Council	Four(4) HIV/AIDS Council meeting	Second quarter report	No Local AIDS Council sitting quarterly	Not Achieved	Due to Lack of internal support	Enhance internal support
	TL89	Number of youth Intership/leanership opportunities created for youth by 30 June 2020	Report on the number Number of internship/leanership opportunities created	Internship/leanership programme	1635	Report		Not Achieved		

Predetermined Objective(IDP)	Ref	KPI	Source of Evidence	SDBIP Project	Annual Target	Dec-19	Actual Performance	Status(Achieved or Not Achieved)	Reason for Deviation	Corrective Action
KPA: GOOD GOVERNANCE AND PUBLIC PARTICIPATION										
Enhance Intergovernment Relationships	TL90	One IGR forum is hosted per quarter by 30 June 2019	Agenda, Attendance register	IGR Meetngs	4	1	No IGR Meeting was facilitated in the quarter	Not Achieved		
Enhance administration and Council oversight	TL91	Number of Audit Committee held and recommendation implemented annually by 30 June 2019	Internnal Audit and Audit Committee report	Audit Committee	4	1	Audit committee meeting was held on the 24 October 2019 at Council Chambers	Achieved	N/A	N/A
	TL92	Number of Council meetings held annually	Attendance register and minutes	Council meeting	8	2	Ordinary 30 October, Special on the 8th November 2019	Achieved		
	TL93	Number of Mayoral Committee meetings held annully	Attendance register and minutes	Mayoral Committee meetings	5	1	3rd of December 2019	Achieved		
	TL94	Number of MPAC meetings held annully	Attendance register and minutes	MPAC	4	1	No MPAC has been facilitated for the second quarterly	Not Achieved		
	TL95	Number of Council Meeting resolution tracked	Council Action sheets	Tracking of Council resolution	Four(4) Meeting	1	Action sheet were issued for one(1) Ordinary, Special Council meetings will table on the 30 January 2020	Achieved		
To ensure a continually secure, effective and efficient ICT	TL96	Establishment of ICT Sterring Committee	Name of ICT steering committee members	ICT steering	Established ICT steering	N/A		N/A		

Predetermined Objective(IDP)	Ref	KPI	Source of Evidence	SDBIP Project	Annual Target	Dec-19	Actual Performance	Status(Achieved or Not Achieved)	Reason for Deviation	Corrective Action
KPA: GOOD GOVERNANCE AND PUBLIC PARTICIPATION										
To communicate effectively and be responsive to the needs of the community	TL97	Number of IDP Representative forum and Steering Committee held annually	Attendance Register and Minutes	IDP Internal and External Consultation	Two(2) steering Committee and IDP Representative forum	First IDP Representative Forum	IDP Representative has no been facilitated for the second quarter	Not Achieved	This was due to Mayoral Imbizo were postponed	The IDP Representative forum will organised for in the third quarter
	TL98	Number of Mayoral Imbizo and IDP/ Budget road shows facilitated annually	Attendance register and Minutes	IDP Mayoral Imbizo	Six(6) Session of Mayoral Imbizo	Six(6) Session of Mayoral Imbizo held	Mayoral Imbizo were not done	Not Achieved	Posponed	Mayoral Imbizo will done in Februry 2020
	TL99	Number of ward Committee meeting	Ward Committee report	Ward committee meeting	12 Meeting per ward	Three(3) Meeting per ward	All ward Committee did meet on the second qaurter	Achieved	N/A	N/A
	TL100	Number of Ward public meeting annually	Attendance register and report	Ward Public meeting	56 Ward Public meeting	14 Ward public meeting per quarter	All public meeting did sit in the second quarter	Achieved	N/A	N/A
	TL101	Report the number of complaints received and action taken	Customer care report	Customer care	Four(4) Customer care report	Second quarter report	No report customer care issued	Not Achieved		
To create an efficient, effective and accountable administration	TL102	Communicate with the public and Internal on a quarterly basis through varies means by 30 June 2019	News letter	Communiation with Internal and External	4	1	16 public notice has been issued in the econd quarter	Achieved		
	TL103	Compilation of the Annual Performance Report(APR) 2018-19	Proof of submission to AG	Annual Performance Report	Submission of Annual Performance Report by 30 August 2019	N/A		N/A		
	TL104	Compilation of the Annual report for 2018-19	Council Resolution Approving the Annual Report	Annual Report	Approval of the Annual Report	Finalise First draft annual report	Draft annual report has been developed and would to Council on the 30 January 2020	Achieved		

Predetermined Objective (IDP)	Ref	KPI	Unit of Measurement	Source of Evidence	IDP No	Project/KFA	Annual Target	Dec-19	Actual Performance	Status(Achieved or Not Achieved)	Reason for Deviation	Corrective Action
A financially viable and sustainable Municipality	TL61	The percentage of the municipal capital budget actually spent on capital projects as at 30 June 2020	% of Capital budget spent as at 30 June 2020 [(Actual amount spent on capital projects/Total amount budgeted for capital projects) X100] Including conditional grants	AFS and Section 71 In-Year Monthly & Quarterly Budget Statement		Expenditure Management	95%	30%	30,97%	Achieved	N/A	N/A
	TL62	The percentage of the municipal operational budget actually spent on repairs and maintenance(ORM) as at 30 June 2020	% of repairs and maintenance budget spent as at 30 June 2020 (Actual amount spent on repairs and maintenance programme /Total amount budgeted for repairs and maintenance programme) X 100	AFS and Section 71 In-Year Monthly & Quarterly Budget Statement		Expenditure Management	1%	0,75%	3,347%	Achieved	N/A	N/A
	TL63	Report of unauthorised; Irregular; Fruitless and Wasteful expenditure for the year ended 30 June 2020	Four quarterly reports of unauthorised; Irregular; Fruitless and Wasteful expenditure for the year ended 30 June 2020	Budget Steering or FAME Committee report	P228	Decrease Unauthorised; Irregular; Fruitless and Wasteful expenditure	Four reports	Second quarter report	Second quarter report tabled to Budget Steering Committee	Achieved	N/A	N/A
	TL64	Achieve a payment percentage of 90% as at 30 June 2020 ((Gross Debtors Closing Balance + Billed Revenue - Gross Debtors Opening Balance - Bad Debts Written Off) /Billed Revenue) x 100)	Payment % as at 30 June 2020 ((Gross Debtors Closing Balance + Billed Revenue - Gross Debtors Opening Balance - Bad Debts Written Off) /Billed Revenue) x 100)	Monthly Debtors Report submitted to the FAME Portfolio Committee compiled from MunSoft Financial System for each month	P215	Enhance Revenue strategies	90%	70%	71,090%	Achieved	N/A	N/A
A financially viable and sustainable Municipality	TL65	Report on Monitoring overtime expenditure for the year ended 30 June 2020	Number of Reports on Overtime expenditure for the year ended 30 June 2020	Overtime report in the Budget Steering or FAME Committee agenda		Decrease Overtime expenditure	Twelve Reports	3 monthly reports	3 monthly reports tabled to Budget Steering Committee	Achieved	N/A	N/A
Enhance Revenue strategy	TL66	Financial viability measured into municipality's ability to meet its service debt obligations as at 30 June 2020)	Debt to Revenue as at 30 June 2020 (Short Term Borrowing + Bank Overdraft + Short Term Lease + Long Term Borrowing + Long Term Lease) / Total Operating Revenue - Operating Conditional Grant)	Annual Financial Statements, supported by figures as per the Munsoft financial system		Debt to Revenue	15%	N/A		N/A		

Predetermined Objective(IDP)	Ref	KPI	Unit of Measurement	Source of Evidence	IDP No	Project/KFA	Annual Target	Dec-19	Actual Performance	Status(Achieved or Not Achieved)	Reason for Deviation	Corrective Action
A financially viable and sustainable Municipality	TL67	Financial viability measured in terms of outstanding service debtors as at 30 June 2020 (Total outstanding service debtors/ revenue received for services)	Service debtors to revenue as at 30 June 2020 – (Total outstanding service debtors/ revenue received for services)	Annual Financial Statements, supported by figures as per the Munsoft financial system		Outstanding service debtors	120%	N/A		N/A		
A financially viable and sustainable Municipality	TL68	Financial viability measured in terms of available cash to cover fixed operating expenditure as at 30 June 2020	Cost coverage as at 30 June 2020 ((Cash and Cash Equivalents - Unspent Conditional Grants – Overdraft) + Short Term Investment) / Monthly Fixed Operational Expenditure excl (Depreciation, Amortisation, and Provision for Bad Debts, Impairment and Loss on Disposal of Assets))	Annual Financial Statements, supported by figures as per the Munsoft financial system		Cost coverage	1	N/A		N/A		
	TL69	100% of the FMG conditional grant spent by 30 June 2020 [(Total amount spent/ Total allocation	% of FMG conditional grant spent by 30 June 2020	Table SC7(1) of the Monthly Section 71 report		FMG conditional grant	100%	40%	67,27%	Achieved	N/A	N/A
To ensure the efficient and effective procurement of goods and services	TL70	To convene one Supplier day for SMME's annually	One supplier day convened by 30 March 2020	Agenda of Council		Supplier day	1	N/A		N/A		

Predetermined Objective(IDP)	Ref	KPI	Unit of Measurement	Source of Evidence	IDP No	Project/KFA	Annual Target	Dec-19	Actual Performance	Status(Achieved or Not Achieved)	Reason for Deviation	Corrective Action
To become a financial viable municipality that is able to account and report on all monies spent for service delivery purposes	TL71	Provide free basic water to indigent households	Number of households receiving free basic water	Indigent Report extracted from Munsoft Financial System		Provide free basic water to indigent households	4300	N/A		N/A		
	TL72	Provide free basic electricity to indigent households	Number of households receiving free basic electricity	Indigent Report extracted from Munsoft Financial System & pre-paid monthly electricity report		Provide free basic electricity to indigent households	1150	N/A		N/A		
	TL73	Provide free basic sanitation to indigent households	Number of households receiving free basic sanitation	Indigent Report extracted from Munsoft Financial System		Provide free basic sanitation to indigent households	4000	N/A		N/A		
	TL74	Provide free basic refuse removal to indigent households	Number of households receiving free basic refuse removal	Indigent Report extracted from Munsoft Financial System		Provide free basic refuse removal to indigent households	4500	N/A		N/A		
	TL75	To Update the Indigent register by 30 June 2020	Report on the added and removed beneficiaries in the indigent register.	Indigent Report extracted from Munsoft Financial System		Update Indigent register	Updated Indigent Register	N/A		N/A		
	TL76	Update Assets Register Twice a year	Report on the added and disposed assets in the asset register	Asset Register Report from the Asset Management System		Update Asset Register	Updated Asset Register	Updated Asset Register Report	Asset Register Updated	Achieved	N/A	N/A

Predetermined Objective(IDP)	Project	SDBI Ref No	Performance Indicator	Quarter 2 Target- Ending 31 Dec 2019	Annual Target	Portfolio Evidence	Actual Performance	Status(Achieved or Not Achieved)	Reason for Deviation	Corrective Action
Sufficient water-sanitation infrastructure that provide conducive environment for development and investment	Water quality	TL01	Access of good quality Water to all households	100%	100%	Laboratory test result	90%	Not Achieved		
	Sewer quality	TL02	Access of good quality Sanitation to all households	100%	100%	Laboratory test result	0%	Not Achieved	Treatment Plants overloaded as they are too	Repairing and Refurbishing WWTW
	Review water service development plan	TL03	Number of water service Development plan completed	N/A	Approved water service development plan			N/A		
	Feasibility study for the supply water	TL04	Conduct feasibility study by 30 June 2020	Preliminary design report	Complete feasibility Study investigation	Report form the consultant	The Consultant was appointed on 3rd October 2019 and is currently busy with the feasibility study investigations.	Not Achieved		
	Waainek Bulk Water Supply Refurbishment Phase 2	TL05	Report milestone achieved quarterly on refurbishment of waainek bulk water supply annually by June	Progress report	Completion of the Refurbishment of Waainek Bulk Water Supply	Report from the consultant	The contractor is on site and currently busy with the construction.	Achieved		
	Refurbishment Belmont Valley Wastewater Treatment Works Refurbishment	TL06	Appointment and commence with refurbishment Belmont Valley Wastewater Treatment Works by June 2020	Tender advert for the appointment of the contractor.	Appoint service provider and commence with construction	Detailed Excel Capital Report and progress report	Tenders were advertised in November 2020	Achieved		
	Replacement of Asbestos pipes	TL07	Appointment and commence with replacement Asbestos pipes by June 2020	Tender advert for the appointment of the contractor.	Appoint service provider and commence with construction	Detailed Excel Capital Report and progress report	Tenders were advertised in November 2020	Achieved		
	Upgrading of Mayfield waste water Treatment	TL08	Appointment and commence with Upgrading of Mayfield WWTW by June 2020	Tender advert for the appointment of the contractor.	Appoint service provider and commence with construction	Detailed Excel Capital Report and progress report	Tenders were advertised in November 2020	Achieved		
	Upgrading and resurfacing of roads network	TL09	Appointment and commence with Upgrading of Ncane street by June 2020	Tender advert for the appointment of the consultant.	Appoint Professional service provider and commence with design and tender documentation.	Detailed Excel Capital Report and progress report	Tenders were advertised in November 2020	Achieved		

Predetermined Objective(IDP)	Ref	KPI	Project	Annual Target	Dec-19	Actual Performance	Status(Achieved or Not Achieved)	Reason for Deviation	Corrective Action	PMS Comments
To ensure adherence to town planning and building control legislation	TL 23	Milestone achieved toward development of 5 year SDF by June 2020	Review Spatial Development Framework (SDF)	Approval of SDF	Approval of the SDF	Spatial Development Framework was approved by Municipal Council 30 October 2019	Achieved	N/A	N/A	Government gazette
	TL 24	Establishment of SLUMA compliant Municipal Planning Tribunal quarterly by 30 June 2020	Municipal Planning Tribunal(MPT)	Appointment of Municipal Planning Tribunal	Screening and evaluation of nominations by end November 2019	Targeted recruitment took place and MPT will be established in 2020	Not Achieved	Challenges in finding people as determined by SPLUMA to serve on the MPT	MPT will be established in 2020	
	TL 25	Gazetting of Establishment of SPLUMA compliant Appeal Authority by 30 June 2020	Appeal Authority	Gazetting of Appeal Authority	Report to Council January 2020		Not Achieved			No report is attached to on the gazetting
	TL 26	Drafting of heritage and environmental related applications SOP by 30th June 2020	Heritage and environmental SOP	Table draft Heritage and environmental SOP for approved to Portfolio Committee by June 2020	Circulate the draft standard operating procedure to relevant internal departments for their comments	Draft Heritage and environmental SOP was table for approved to Portfolio Committee by 07 November 2019	Achieved	N/A	N/A	
	TL 27	Town planning policy is approved policy by 30 June 2020	Development Town Planning Policy	Final Policy submitted to Council for approval	Draft policy submitted to Portfolio Committee	Draft Town Planning Policy was table for approved to Portfolio Committee by 07 November 2019	Achieved	N/A	N/A	
	TL 28	Procedure for Aesthetics Applications is approved by 30 June 2020	Standard Operating Procedure for Aesthetics Applications	Approved Aesthetics Application SOP by 30 June 2019	Table draft standard operating procedure for Aesthetics by 31 December 2018		Not Achieved			No report submitted or SOP

Predetermined Objective(IDP)	Ref	KPI	Project	Annual Target	Dec-19	Actual Performance	Status(Achieved or Not Achieved)	Reason for Deviation	Corrective Action
Promote and support Agricultural development	TL 29	Identifying new opportunities emerging farmers	Capacity building of emerging skills	Emerging farmers capacity building engagement workshop	Capacity building workshop	Capacity building workshop has not been facilitated	Not Achieved		
Effective implementation of Community Works Programme	TL 30	Facilitate the creation of job opportunities through the CWP programme Annually	Job creation through CWP	1000 Job Opportunities	N/A	N/A	N/A	N/A	N/A
Reduce ecological footprint through renewable energy sources	TL 31	Prepare intergration agreement between Green and Municipal electricity system by 30 June 2020	Renewal energy(Power X)	Prepare grid connection agreement with one independent power producer	Report on signed Use of Systems Agreement (traders agreement) with PowerX	The information submitted by the Municipality to enable Power X to determine the use of Systems Agreement is not acceptable to Power X.	Not Achieved		A meeting between the Municipality and Power X will be arranged in January 2020
Promote and support SMME development	TL 32	Facilitate the allocation of stands in National Arts Festival(NAF) for crafters by 30 June 2020	Festival support programme for crafters	Three(3) crafters	Prepare an application for a stand by 31December 2019	Application has been made with NAF on the 9th of December 2019	Achieved	N/A	N/A