

*Mid-Year
Budget and Performance Report*

*(Compiled in compliance with the
requirements of Section 72 of the
Municipal Finance Management Act,
2003 (as amended))*



*Ga-Segonyana
Local Municipality*



I, N.G Masegela, the Mayor of Ga-Segonyana Local Municipality, hereby certify that this mid-year budget and performance assessment for the period 1 July – 31 December 2020 has been prepared in accordance with the Municipal Finance Management Act, 2003 and the Budget and Performance Regulations.

N.G Masegela (Signature)

A handwritten signature in black ink, appearing to read 'N.G Masegela', is written over a horizontal line. The signature is cursive and somewhat stylized.

Mayor: Ga-segonyana Local Municipality

Date: 25 January 2021

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1. PURPOSE

The purpose of this report is to inform Council of the municipality's mid year's actual performance (2020/21 financial year) against the approved budget in compliance with Section 72 (1)(a) and 52 (d) of the MFMA and the requirements as promulgated in the Government Gazette No 32141 of 17 April 2009, by providing a statement on the implementation of the budget and financial state of affairs of the municipality to the Executive Mayor, as legislated

2. STRATEGIC OBJECTIVE

The strategic objective of this report is to ensure good governance, financial viability and optimal institutional transformation with capacity to execute its mandate

3. INTRODUCTION

In terms of Section 72 (1) of the Local Government: Municipal Finance Management Act, 2003 (Act 56 of 2003) (hereinafter referred to as the MFMA)

- (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.

Furthermore, the Municipal Budget and Reporting Regulations section 28 stipulates that

"The Monthly Budget Statement of a Municipality must be in a format specified in schedule C and includes all the required tables, charts and explanatory information, taking into account any guidelines issued by the Minister in terms of Section 168(1) of the Act"

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 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 adjustments 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.

MID-YEAR BUDGET AND PERFORMANCE REPORT, 2020/21 FINANCIAL YEAR

4. REPORT FOR THE MID-YEAR ENDED 31 DEC 2020

TABLE 1: Monthly Budget Statement-Financial Performance

NC452 Ga-Segonyana - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M06 December

Description	Ref	2019/20	Budget Year 2020/21							Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands										
Revenue By Source										
Property rates		34 835	49 853	49 853	4 592	27 540	25 927	1 613	6%	-
Service charges - electricity revenue		58 873	120 712	120 712	9 186	55 293	56 758	(1 466)	-3%	-
Service charges - water revenue		11 182	27 145	27 145	1 744	10 346	9 796	550	6%	-
Service charges - sanitation revenue		6 852	12 523	12 523	1 088	6 440	6 228	212	3%	-
Service charges - refuse revenue		4 449	10 490	10 490	777	4 677	4 708	(31)	-1%	-
Rental of facilities and equipment		888	2 091	2 091	104	802	1 057	(255)	-24%	-
Interest earned - external investments		1 678	3 357	3 357	250	1 612	1 878	(267)	-14%	-
Interest earned - outstanding debtors		3 886	7 343	7 343	364	2 498	3 146	(649)	-21%	-
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		394	3 155	3 155	10	95	310	(214)	-69%	-
Licences and permits		1 555	3 317	3 317	167	1 465	1 372	93	7%	-
Agency services		-	-	-	-	-	-	-	-	-
Transfers and subsidies		135 813	183 601	219 627	84 817	166 509	152 652	13 857	9%	-
Other revenue		4 240	8 404	8 404	478	2 976	3 257	(281)	-9%	-
Gains		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		264 647	431 992	468 018	103 578	280 252	267 089	13 163	5%	-
Expenditure By Type										
Employee related costs		64 392	156 254	150 104	13 045	69 422	70 483	(1 060)	-2%	-
Remuneration of councillors		4 699	10 456	10 456	828	4 969	4 969	-	-	-
Debt impairment		72	24 549	15 000	(10)	346	-	346	#DIV/0!	-
Depreciation & asset impairment		26 502	42 959	42 959	4 867	29 046	27 123	1 923	7%	-
Finance charges		2 413	6 065	6 065	504	651	141	510	361%	-
Bulk purchases		58 717	117 876	116 947	7 173	63 447	59 708	3 739	6%	-
Other materials		4 141	22 393	36 776	1 841	9 533	19 096	(9 564)	-50%	-
Contracted services		31 474	44 674	49 370	4 881	23 569	22 935	634	3%	-
Transfers and subsidies		12	63	63	3	8	17	(9)	-55%	-
Other expenditure		17 828	53 282	60 212	5 943	18 650	22 040	(3 390)	-15%	-
Losses		-	-	-	-	-	-	-	-	-
Total Expenditure		210 250	478 572	487 952	39 075	219 641	226 512	(6 872)	-3%	-
Surplus/(Deficit)										
Transfers and subsidies - capital (monetary assistance) (National / Provincial and District)		54 397	(46 580)	(19 934)	64 503	60 611	40 577	20 034	0	-
(National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		88 646	129 339	119 143	7 217	59 214	57 539	1 674	0	-
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		143 043	82 759	99 209	71 720	119 825	98 116			-
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		143 043	82 759	99 209	71 720	119 825	98 116			-
Attributable to minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		143 043	82 759	99 209	71 720	119 825	98 116			-
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		143 043	82 759	99 209	71 720	119 825	98 116			-

The Major Operating Revenue variances against the budget are:

The table above presents the year to date budget of operational revenue and expenditure against the actual for the period ended 31 December 2020. It is clear from the table that some of the operational budget performed well within the budget with a positive variance. This is the indications of improved revenue management mechanisms.

TABLE 2: Monthly Budget Statement Revenue Summary

- Property rates - Favourable variance of R1 613mil. This is as a result of new properties in Mothibistad, most of accounts where opened this financial year. The Municipality is billing on a monthly basis.
- Service charges showed a negative variance of 1% in total. Electricity is showing a unfavourable variance of R1 466mil due to lockdown, some business were closed during lock down.
- Interest earned - external investments - Unfavourable variance of R0 267 mil. The municipality has ringfenced conditional grants into call accounts to earn interest. Withdrawals from these accounts only happen when payments to projects funded from conditional grants are being made. This way we maximised revenue from interest earned. The Municipality has not received Library Grants.
- Interest earned – Outstanding Debtors – Unfavourable variance of R0 649mil, this is due to overstating the budget.
- Fines and Penalties – Unfavourable variance of R0 214mil There is also a delay in capturing transactions on the financial system.
- Transfer Recognized Operational - Favourable variance of R13 587mil is as a result of the projects that were rolled- over to 2021 financial year due to lockdown.
- Other Revenue – Unfavourable variance of R0 281 mil due to lockdown, building plans revenue has decreased as construction was not allowed during lockdown.

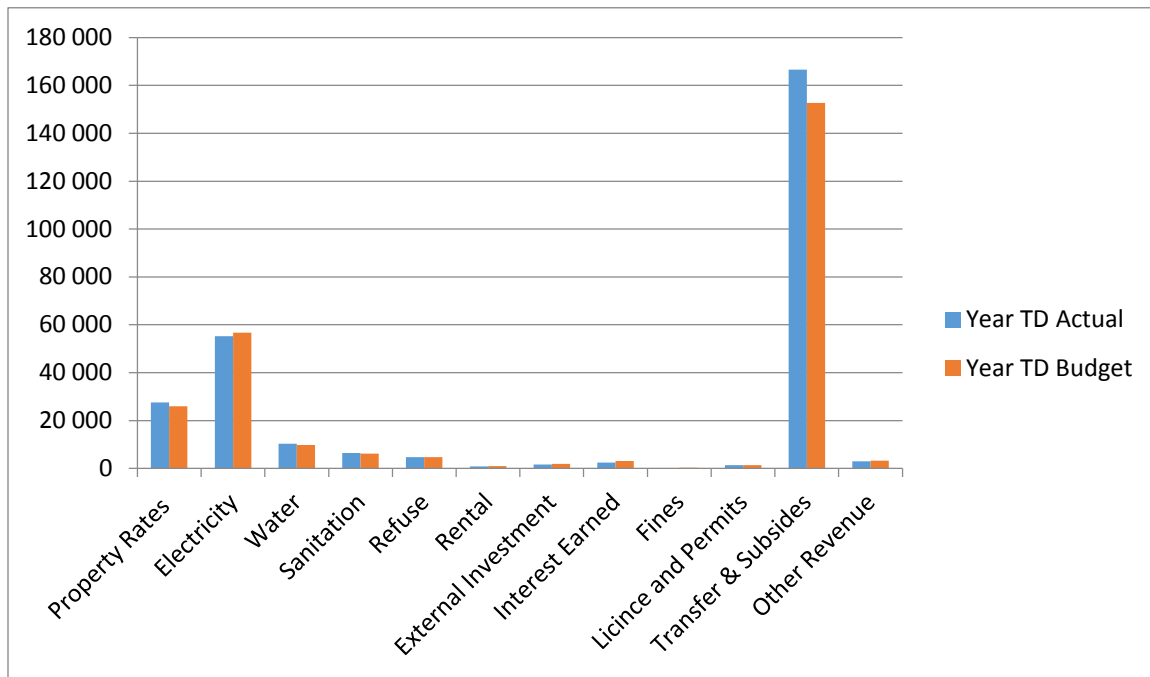
The Major Operating Expenditure variances against budget are:

The operational expenditure budget performance report is presented as per the table above. The report, at high level indicates a 3% negative variance. Due to stringent cost containment measures that were put in place, we strongly are of the view that in instances where we under spent, it is actually a favourable variance.

- Employee Related Costs - Favourable variance of R1 060mil. This is as a result of savings realised by not filling vacant positions due to lock down. some positions were only filled in December.
- Debt Impairment – Calculation for impairment is usually done at year end with the Annual Financial Statements. It should be noted that this is an accounting entry and is based on estimate only. The underlying basis are generally due to consumer payments behaviour and trends. We are still experiencing a high turnover of consumer debtors who are not honouring their services and rates accounts hence a need to impair the receivables balances.
- Depreciation - Calculation for depreciation and asset impairment is usually done at year end with the Annual Financial Statements. The budget is currently R42.9m. It should be noted that this is an accounting entry and is based on estimate only
- Finance Charges - Negative variance of R0 510 mil. This is due to Eskom interest paid for 2 months. Eskom account has been settled and budget will be corrected during adjustment budget.
- Bulk Purchases - Unfavourable variance of R3 739 mil due to seasonal fluctuation and consumer usage patterns.
- Contracted Services - - Unfavourable variance of R0 634 mil is due to under projection of expenditure.
- Other Materials and Expenditure- The Favourable variance is due to lock down.

CHART 1: Operating Revenue by type

The Following Chart indicate the Operating Revenue



MID-YEAR BUDGET AND PERFORMANCE REPORT, 2020/21 FINANCIAL YEAR

TABLE 3: Monthly Budget Statement: Capital Expenditure by VoteNC452 Ga-Segonyana - Table C5

NC452 Ga-Segonyana - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M06
December

Vote Description	Ref	2019/20	Budget Year 2020/21								
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast	
R thousands	1										
Capital Expenditure - Functional Classification											
Governance and administration		658	1 150	2 597	343	1 174	373	801	215%	-	
Executive and council		-	-	-	-	-	-	-		-	
Finance and administration		658	1 150	2 597	343	1 174	373	801	215%	-	
Internal audit		-	-	-	-	-	-	-		-	
Community and public safety		7 154	34 738	33 030	554	3 588	8 589	(5 001)	-58%	-	
Community and social services		3 115	11 387	11 922	422	844	3 165	(2 321)	-73%	-	
Sport and recreation		4 039	8 845	2 019	31	870	724	146	20%	-	
Public safety		-	14 506	19 088	101	1 875	4 700	(2 825)	-60%	-	
Housing		-	-	-	-	-	-	-		-	
Health		-	-	-	-	-	-	-		-	
Economic and environmental services		47 356	15 916	18 668	440	10 774	13 988	(3 213)	-23%	-	
Planning and development		-	300	300	-	-	83	(83)	-100%	-	
Road transport		47 356	15 616	18 368	440	10 774	13 905	(3 130)	-23%	-	
Environmental protection		-	-	-	-	-	-	-		-	
Trading services		98 238	79 685	106 463	10 260	61 855	61 126	729	1%	-	
Energy sources		25 663	39 485	34 485	4 081	25 403	25 751	(348)	-1%	-	
Water management		69 799	40 200	71 978	6 179	36 452	35 375	1 077	3%	-	
Waste water management		2 777	-	-	-	-	-	-		-	
Waste management		-	-	-	-	-	-	-		-	
Other		-	-	-	-	-	-	-		-	
Total Capital Expenditure - Functional Classification	3	153 407	131 489	160 758	11 597	77 392	84 076	(6 685)	-8%	-	
Funded by:											
National Government		321 992	129 339	119 143	9 459	53 120	84 076	(30 956)	-37%	-	
Provincial Government		-	-	-	-	-	-	-		-	
District Municipality		-	-	-	-	-	-	-		-	
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private		-	-	-	-	-	-	-		-	
Transfers recognised - capital		321 992	129 339	119 143	9 459	53 120	84 076	(30 956)	-37%	-	
Borrowing	6	-	-	-	-	-	-	-		-	
Internally generated funds		-	2 150	41 615	2 138	24 271	-	24 271	#DIV/0!	-	
Total Capital Funding		321 992	131 489	160 758	11 597	77 392	84 076	(6 685)	-8%	-	

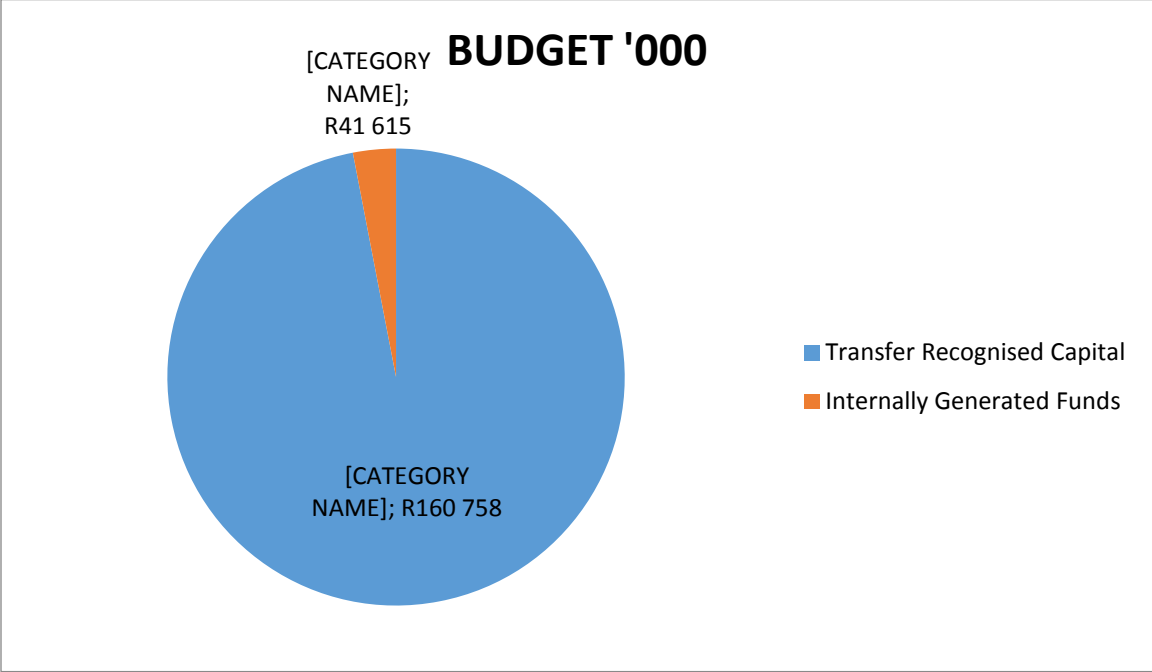
The Capital expenditure report shown in Annexure A has been prepared on the basis of the format required to be lodged electronically with National Treasury. The actual spending to date is 48% (**R77 392mil**).

The table above indicates the funding for the capital plan approved for 2020/2021. The approved capital budget is R160 758 mil funded from capital transfers of R119 143 mil and internally generated funds of R41 615 mil. The bulk of internally generated funds was for the roll over projects, National treasury has approved our roll over application and the amount will decrease and increase the National Government funding.

There is an overall unfavorable balance of R6 685mill due to lockdown, the projects were stopped during lockdown.

CHART 2: CAPITAL EXPENDITURE FINANCING

The Following Chart indicate the Capital Expenditure Budget Financing



MID-YEAR BUDGET AND PERFORMANCE REPORT, 2020/21 FINANCIAL YEAR

TABLE 4: Monthly Capital Expenditure Trend

NC452 Ga-Segonyana - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M06 December

Month	2019/20	Budget Year 2020/21							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands									
Monthly expenditure performance trend									
July	12 034	9 512	10 464	17 931	17 931	10 464	(7 467)	-71.4%	16%
August	18 862	9 512	13 830	5 245	23 176	24 294	1 118	4.6%	20%
September	9 530	9 512	13 830	11 158	34 335	38 124	3 789	9.9%	30%
October	12 284	9 512	13 830	18 086	52 421	51 954	(468)	-0.9%	46%
November	16 899	9 512	13 830	13 373	65 795	65 783	(11)	0.0%	58%
December	9 368	9 512	13 830	11 597	77 392	79 613	2 221	2.8%	68%
January	-	9 512	13 830	-	-	93 443	-	-	-
February	-	9 512	13 830	-	-	107 272	-	-	-
March	-	9 512	13 830	-	-	121 102	-	-	-
April	-	9 512	13 830	-	-	134 932	-	-	-
May	-	9 512	13 830	-	-	148 762	-	-	-
June	-	9 512	13 830	-	-	162 591	-	-	-
Total Capital expenditure	78 978	114 143	162 591	77 392					

Monthly expenditure is very satisfactory, and at this monthly average expenditure, more than 96% capital spending for the full year will be achieved.

In addition, the municipality's culture with regard to Capital procurement has been the three-year programmes linked to the MTREF.

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TABLE 5: Monthly Budget Statement Cash flow

NC452 Ga-Segonyana - Table C7 Monthly Budget Statement - Cash Flow - M06 December

Description	Ref	Budget Year 2020/21								
		2019/20 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		–	44 868	44 868	5 702	18 709	16 982	1 727	10%	–
Service charges		–	153 783	153 783	10 053	69 936	67 552	2 384	4%	–
Other revenue		–	16 967	16 967	760	5 766	5 953	(188)	-3%	–
Transfers and Subsidies - Operational		–	183 601	219 627	83 258	166 006	167 372	(1 366)	-1%	–
Transfers and Subsidies - Capital		–	129 339	119 143	20 000	89 751	90 189	(438)	0%	–
Interest		–	10 700	10 700	614	4 072	5 124	(1 052)	-21%	–
Dividends		–	–	–	–	–	–	–	–	–
Payments										
Suppliers and employees		–	(404 935)	(438 578)	(27 818)	(200 717)	(190 926)	9 790	-5%	–
Finance charges		–	(6 065)	(6 065)	(7)	(651)	(121)	530	-437%	–
Transfers and Grants		–	(63)	–	–	(8)	(21)	(13)	64%	–
NET CASH FROM/(USED) OPERATING ACTIVITIES		–	128 195	120 446	92 561	152 864	162 105	9 240	6%	–
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		–	–	–	–	–	–	–	–	–
Decrease (increase) in non-current receivables		–	19 401	19 401	2 688	19 656	–	19 656	#DIV/0!	–
Decrease (increase) in non-current investments		–	–	–	–	–	–	–	–	–
Payments										
Capital assets		–	(131 489)	(160 758)	(12 789)	(85 421)	(81 945)	3 476	-4%	–
NET CASH FROM/(USED) INVESTING ACTIVITIES		–	(112 088)	(141 357)	(10 100)	(65 765)	(81 945)	(16 180)	20%	–
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		–	–	–	–	–	–	–	–	–
Borrowing long term/refinancing		–	–	–	–	–	–	–	–	–
Increase (decrease) in consumer deposits		–	–	–	–	–	–	–	–	–
Payments										
Repayment of borrowing		–	(3 500)	(3 500)	(937)	(1 029)	(1 609)	(580)	36%	–
NET CASH FROM/(USED) FINANCING ACTIVITIES		–	(3 500)	(3 500)	(937)	(1 029)	(1 609)	(580)	36%	–
NET INCREASE/ (DECREASE) IN CASH HELD		–	12 607	(24 411)	81 524	86 070	78 551			–
Cash/cash equivalents at beginning:		–	18 000	58 949		59 141	58 949			59 141
Cash/cash equivalents at month/year end:		–	30 607	34 538		145 211	137 500			59 141

The CFS report for the period ending **31 December 2020** indicates a closing balance (cash and cash equivalents) of **R145 211**million which comprises of the following:

- Bank balance and cash R14 258million (Main Account)
- Bank balance and cash R16 257million (Money on Call Account)
- Bank balance and cash R114 573million (TOA Account)
- Bank balance and cash R0 123million (TTS Account)

□ Operating grants and subsidies show a year to date actual amount of **R166 006 mil** compared to a year to date target of **R167 372 million (R1 366 mil Unfavourable variance)** and

□ Capital grants and subsidies show a year to date amount of **R89 751 million** compared to a year to date target of **R90 189 million**. By midyear, the Library Grant was not yet transferred to the municipality. This is expected to be paid in January 2021.

MID-YEAR BUDGET AND PERFORMANCE REPORT, 2020/21 FINANCIAL YEAR

With regard to payments:

□ Capital payments indicate a year-to-date amount of **R85 421 million (R3 476 million unfavourable variance)** compared to a target of **R81 945 million** due to payments of roll over projects.

TABLE 7: Debtors Age Analysis

NC452 Ga-Segonyana - Supporting Table SC3 Monthly Budget Statement - aged debtors - M06 December

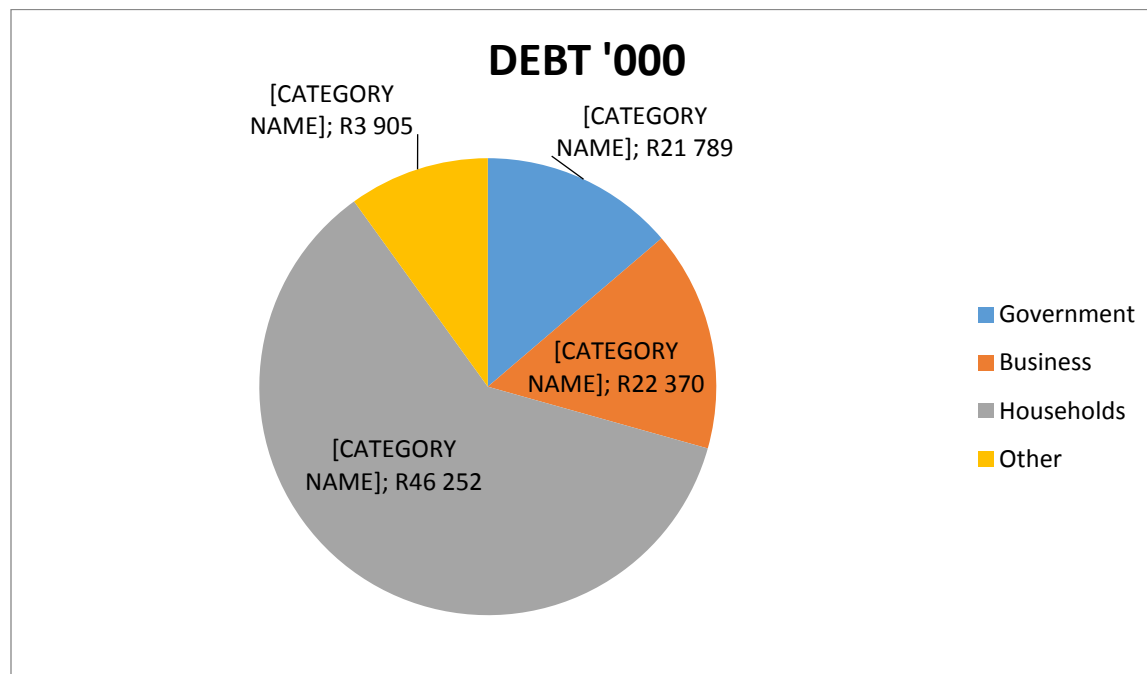
Description	NT Code	Budget Year 2020/21								Total	Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr				
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	1 533	706	550	459	356	204	1 232	2 570	7 610	4 821	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	4 120	1 682	1 095	1 047	858	338	1 951	5 211	16 302	9 405	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	3 491	1 800	422	4 601	1 136	1 291	520	15 684	28 944	23 232	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	926	605	518	465	441	388	2 120	7 320	12 783	10 734	-	-
Receivables from Exchange Transactions - Waste Management	1600	626	366	301	288	254	245	1 034	4 211	7 325	6 032	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1810	361	345	291	3 499	280	269	1 420	6 710	13 175	12 178	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	258	341	(356)	(438)	185	34	1 404	6 749	8 177	7 934	-	-
Total By Income Source	2000	11 316	5 843	2 822	9 920	3 510	2 769	9 681	48 455	94 317	74 336	-	-
2019/20 - totals only													
Debtors Age Analysis By Customer Group													
Organs of State	2200	1 368	872	557	(33)	712	688	1 904	15 721	21 789	18 991	-	-
Commercial	2300	6 212	2 463	1 733	1 786	1 200	684	2 428	5 863	22 370	11 962	-	-
Households	2400	3 222	2 314	1 449	7 932	1 400	1 200	5 113	23 622	46 252	39 267	-	-
Other	2500	513	194	(917)	236	199	197	236	3 248	3 905	4 116	-	-
Total By Customer Group	2600	11 316	5 843	2 822	9 920	3 510	2 769	9 681	48 455	94 317	74 336	-	-

The debtors report has been prepared on the basis of the format required to be lodged electronically with National Treasury. This format provides an extended aged analysis, as well as an aged analysis by debtor type. The summary report indicates that:

Total outstanding debtors as at **31 December 2020** amounts to R94 317mil (Government: R21 789mil, Business: R22 370mil, Households: R46 252mil and Other: R3 905mil)

CHART 3: DEBTORS PER CUSTOMER GROUP

The following chart indicates the outstanding debtors per customer group:



5. FINANCIAL IMPLICATIONS

The report for the quarter ending 31 December 2020 indicates various financial risks which will also require monitoring in the new financial year:

- Achievement of the operating expenditure and revenue budget;
- Achievement of the capital expenditure budget
- Cash Flow Monitoring

Achievement of the operating expenditure and revenue budget;

As at the end of December 2020 the operating revenue (excluding capital grants) and expenditure actual represented **59.88%** and **45.02%**, respectively of the annual budget, **against a benchmark of 50%**. - a variance of **9.88%** (Favourable) and **4.98%** (Favourable) respectively, when compared to the target of **50%**. However, considering the under spending on operating expenditure and the equitable share received in advance, expenditure has to be restrained to ensure a positive cash flow. The following identified risk factors were noted, which requires to be monitored and mitigated closely.

MID-YEAR BUDGET AND PERFORMANCE REPORT, 2020/21 FINANCIAL YEAR

Items below are issues of revenue and expenditure that needs attention to improve the financial performance.

Revenue:

1. Utilization of municipal rental facilities and/or lack of management thereof.
2. Lack of management on sale of stands
3. Collection on Traffic Fines

Expenditure:

1. Management of the overtime costs – a very high percentage of the approved budget against a target of 50% for the mid-year, across all directorates in relation to the budgeted amount, should be reduced.

6. RECOMMENDATIONS

After careful consideration of evidence and information revealed in this report, it is recommended that the approved budget for 2020/21 financial year be adjusted in order to align the budget targets closer to the actual spending and also to correct the data strings.

7. CONCLUSION

The mid-year budget and performance assessment indicate that:

- a) An adjustment budget for 2020/21 will be required, and this must be approved by Council by no later than 28 February 2021.
- b) That the Report be submitted to both National and Provincial Treasury.

MID-YEAR BUDGET AND PERFORMANCE REPORT, 2020/21 FINANCIAL YEAR

ANNEXURE A

NC452 Ga-Segonyana - Table C1 Monthly Budget Statement Summary - M06 December									
Description	2019/20	Budget Year 2020/21							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								%	
Financial Performance									
Property rates	34 835	49 853	49 853	4 592	27 540	25 927	1 613	6%	-
Service charges	81 357	170 871	170 871	12 795	76 756	77 490	(734)	-1%	-
Investment revenue	1 678	3 357	3 357	250	1 612	1 878	(267)	-14%	-
Transfers and subsidies	135 813	183 601	219 627	84 817	166 509	152 652	13 857	9%	-
Other own revenue	10 964	24 310	24 310	1 124	7 836	9 142	(1 306)	-14%	-
Total Revenue (excluding capital transfers and contributions)	264 647	431 992	468 018	103 578	280 252	267 089	13 163	5%	-
Employee costs	64 392	156 254	150 104	13 045	69 422	70 483	(1 060)	-2%	-
Remuneration of Councillors	4 699	10 456	10 456	828	4 969	4 969	-	-	-
Depreciation & asset impairment	26 502	42 959	42 959	4 867	29 046	27 123	1 923	7%	-
Finance charges	2 413	6 065	6 065	504	651	141	510	361%	-
Materials and bulk purchases	62 857	140 269	153 722	9 014	72 980	78 804	(5 824)	-7%	-
Transfers and subsidies	12	63	63	3	8	17	(9)	-55%	-
Other expenditure	49 375	122 505	124 582	10 814	42 565	44 975	(2 410)	-5%	-
Total Expenditure	210 250	478 572	487 952	39 075	219 641	226 512	(6 872)	-3%	-
Surplus/(Deficit)	54 397	(46 580)	(19 934)	64 503	60 611	40 577	20 034	49%	-
Transfers and subsidies - capital (monetary allocations)	88 646	129 339	119 143	7 217	59 214	57 539	1 674	3%	-
Transfers and subsidies - capital (monetary allocations)	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	143 043	82 759	99 209	71 720	119 825	98 116	21 709	22%	-
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	143 043	82 759	99 209	71 720	119 825	98 116	21 709	22%	-
Capital expenditure & funds sources									
Capital expenditure	44 521	-	-	-	3 271	-	3 271	#DIV/0!	-
Capital transfers recognised	321 992	129 339	119 143	9 459	53 120	84 076	(30 956)	-37%	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	-	2 150	41 615	2 138	24 271	-	24 271	#DIV/0!	-
Total sources of capital funds	321 992	131 489	160 758	11 597	77 392	84 076	(6 685)	-8%	-
Financial position									
Total current assets	208 897	166 439	215 102	-	254 165	-	-	-	-
Total non current assets	1 466 276	1 491 621	1 501 488	-	1 514 601	-	-	-	-
Total current liabilities	108 306	87 142	91 748	-	140 956	-	-	-	-
Total non current liabilities	58 862	69 675	69 675	-	57 245	-	-	-	-
Community wealth/Equity	1 508 005	1 501 242	1 555 168	-	1 570 566	-	-	-	-
Cash flows									
Net cash from (used) operating	-	128 195	120 446	92 561	152 864	162 105	9 240	6%	-
Net cash from (used) investing	-	(112 088)	(141 357)	(10 100)	(65 765)	(81 945)	(16 180)	20%	-
Net cash from (used) financing	-	(3 500)	(3 500)	(937)	(1 029)	(1 609)	(580)	36%	-
Cash/cash equivalents at the end of the year	-	30 607	34 538	-	145 211	137 500	(7 711)	-6%	59 141
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	11 316	5 843	2 822	9 920	3 510	2 769	9 681	48 455	94 317
Creditors Age Analysis									
Total Creditors	430	-	-	1 063	-	-	-	-	1 493

MID-YEAR BUDGET AND PERFORMANCE REPORT, 2020/21 FINANCIAL YEAR

NC452 Ga-Segonyana - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M06 December

Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
<i>Governance and administration</i>		56 390	84 320	84 320	15 016	51 637	42 160	9 477	22%	-
Executive and council		5 120	6 991	6 991	3 331	6 477	3 495	2 981	85%	-
Finance and administration		51 271	77 329	77 329	11 685	45 160	38 665	6 495	17%	-
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		10 454	33 237	33 237	3 360	10 854	16 618	(5 764)	-35%	-
Community and social services		1 745	13 313	13 313	1 424	3 191	6 656	(3 465)	-52%	-
Sport and recreation		5 418	11 489	11 489	772	2 143	5 744	(3 602)	-63%	-
Public safety		3 291	8 435	8 435	1 164	5 521	4 217	1 303	31%	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		29 613	34 092	34 092	4 349	22 622	17 046	5 576	33%	-
Planning and development		8 688	16 661	16 661	2 985	8 609	8 330	279	3%	-
Road transport		20 689	16 916	16 916	1 126	13 541	8 458	5 083	60%	-
Environmental protection		236	516	516	238	472	258	214	83%	-
<i>Trading services</i>		252 523	393 475	393 475	88 070	254 361	196 738	57 623	29%	-
Energy sources		125 886	211 698	211 698	38 274	132 030	105 849	26 181	25%	-
Water management		70 114	107 145	107 145	23 340	63 393	53 572	9 821	18%	-
Waste water management		33 324	34 523	34 523	11 569	26 821	17 262	9 560	55%	-
Waste management		23 200	40 109	40 109	14 887	32 116	20 055	12 062	60%	-
<i>Other</i>	4	18	40	40	-	(9)	20	(29)	-143%	-
Total Revenue - Functional	2	348 998	545 164	545 164	110 795	339 466	272 582	66 883	25%	-
Expenditure - Functional										
<i>Governance and administration</i>		94 624	208 990	208 990	19 458	99 616	104 495	(4 880)	-5%	-
Executive and council		7 098	17 477	17 477	1 606	6 799	8 739	(1 940)	-22%	-
Finance and administration		87 527	191 513	191 513	17 853	92 817	95 756	(2 939)	-3%	-
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		18 164	42 582	42 582	3 690	20 552	21 291	(739)	-3%	-
Community and social services		4 918	11 352	11 352	898	6 119	5 676	443	8%	-
Sport and recreation		4 358	11 278	11 278	1 016	4 558	5 639	(1 081)	-19%	-
Public safety		8 888	19 951	19 951	1 776	9 874	9 976	(101)	-1%	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		12 364	32 789	32 789	4 397	15 047	16 395	(1 347)	-8%	-
Planning and development		9 715	22 640	22 640	3 339	10 698	11 320	(622)	-5%	-
Road transport		2 534	9 925	9 925	1 032	4 249	4 963	(714)	-14%	-
Environmental protection		115	224	224	26	100	112	(12)	-11%	-
<i>Trading services</i>		84 465	168 105	167 176	11 531	84 426	84 053	374	0%	-
Energy sources		53 141	112 481	112 481	8 355	60 099	56 241	3 859	7%	-
Water management		14 561	33 963	33 033	980	14 582	16 981	(2 400)	-14%	-
Waste water management		9 329	6 425	6 425	627	2 160	3 213	(1 052)	-33%	-
Waste management		7 435	15 236	15 236	1 569	7 585	7 618	(33)	0%	-
<i>Other</i>		1	31	31	-	-	16	(16)	-100%	-
Total Expenditure - Functional	3	209 619	452 498	451 568	39 075	219 641	226 249	(6 608)	-3%	-
Surplus/ (Deficit) for the year		139 379	92 666	93 596	71 720	119 825	46 333	73 492	159%	-

MID-YEAR BUDGET AND PERFORMANCE REPORT, 2020/21 FINANCIAL YEAR

NC452 Ga-Segonyana - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M06 December

Description	Ref	Budget Year 2020/21								
		2019/20 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue By Source										
Property rates		34 835	49 853	49 853	4 592	27 540	25 927	1 613	6%	-
Service charges - electricity revenue		58 873	120 712	120 712	9 186	55 293	56 758	(1 466)	-3%	-
Service charges - water revenue		11 182	27 145	27 145	1 744	10 346	9 796	550	6%	-
Service charges - sanitation revenue		6 852	12 523	12 523	1 088	6 440	6 228	212	3%	-
Service charges - refuse revenue		4 449	10 490	10 490	777	4 677	4 708	(31)	-1%	-
Rental of facilities and equipment		888	2 091	2 091	104	802	1 057	(255)	-24%	-
Interest earned - external investments		1 678	3 357	3 357	250	1 612	1 878	(267)	-14%	-
Interest earned - outstanding debtors		3 886	7 343	7 343	364	2 498	3 146	(649)	-21%	-
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		394	3 155	3 155	10	95	310	(214)	-69%	-
Licences and permits		1 555	3 317	3 317	167	1 465	1 372	93	7%	-
Agency services		-	-	-	-	-	-	-	-	-
Transfers and subsidies		135 813	183 601	219 627	84 817	166 509	152 652	13 857	9%	-
Other revenue		4 240	8 404	8 404	478	2 976	3 257	(281)	-9%	-
Gains		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		264 647	431 992	468 018	103 578	280 252	267 089	13 163	5%	-
Expenditure By Type										
Employee related costs		64 392	156 254	150 104	13 045	69 422	70 483	(1 060)	-2%	-
Remuneration of councillors		4 699	10 456	10 456	828	4 969	4 969	-	-	-
Debt impairment		72	24 549	15 000	(10)	346	-	346	#DIV/0!	-
Depreciation & asset impairment		26 502	42 959	42 959	4 867	29 046	27 123	1 923	7%	-
Finance charges		2 413	6 065	6 065	504	651	141	510	361%	-
Bulk purchases		58 717	117 876	116 947	7 173	63 447	59 708	3 739	6%	-
Other materials		4 141	22 393	36 776	1 841	9 533	19 096	(9 564)	-50%	-
Contracted services		31 474	44 674	49 370	4 881	23 569	22 935	634	3%	-
Transfers and subsidies		12	63	63	3	8	17	(9)	-55%	-
Other expenditure		17 828	53 282	60 212	5 943	18 650	22 040	(3 390)	-15%	-
Losses		-	-	-	-	-	-	-	-	-
Total Expenditure		210 250	478 572	487 952	39 075	219 641	226 512	(6 872)	-3%	-
Surplus/(Deficit)										
Transfers and subsidies - capital (municipality allocations)		54 397	(46 580)	(19 934)	64 503	60 611	40 577	20 034	0	-
(National / Provincial and District)		88 646	129 339	119 143	7 217	59 214	57 539	1 674	0	-
(National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		143 043	82 759	99 209	71 720	119 825	98 116	-	-	-
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		143 043	82 759	99 209	71 720	119 825	98 116	-	-	-
Attributable to minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		143 043	82 759	99 209	71 720	119 825	98 116	-	-	-
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		143 043	82 759	99 209	71 720	119 825	98 116	-	-	-

MID-YEAR BUDGET AND PERFORMANCE REPORT, 2020/21 FINANCIAL YEAR

NC452 Ga-Segonyana - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M06 December

Vote Description	Ref	Budget Year 2020/21								
		2019/20 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital Expenditure - Functional Classification										
Governance and administration		658	1 150	2 597	343	1 174	373	801	215%	-
Executive and council		-	-	-	-	-	-	-		-
Finance and administration		658	1 150	2 597	343	1 174	373	801	215%	-
Internal audit		-	-	-	-	-	-	-		-
Community and public safety		7 154	34 738	33 030	554	3 588	8 589	(5 001)	-58%	-
Community and social services		3 115	11 387	11 922	422	844	3 165	(2 321)	-73%	-
Sport and recreation		4 039	8 845	2 019	31	870	724	146	20%	-
Public safety		-	14 506	19 088	101	1 875	4 700	(2 825)	-60%	-
Housing		-	-	-	-	-	-	-		-
Health		-	-	-	-	-	-	-		-
Economic and environmental services		47 356	15 916	18 668	440	10 774	13 988	(3 213)	-23%	-
Planning and development		-	300	300	-	-	83	(83)	-100%	-
Road transport		47 356	15 616	18 368	440	10 774	13 905	(3 130)	-23%	-
Environmental protection		-	-	-	-	-	-	-		-
Trading services		98 238	79 685	106 463	10 260	61 855	61 126	729	1%	-
Energy sources		25 663	39 485	34 485	4 081	25 403	25 751	(348)	-1%	-
Water management		69 799	40 200	71 978	6 179	36 452	35 375	1 077	3%	-
Waste water management		2 777	-	-	-	-	-	-		-
Waste management		-	-	-	-	-	-	-		-
Other		-	-	-	-	-	-	-		-
Total Capital Expenditure - Functional Classification	3	153 407	131 489	160 758	11 597	77 392	84 076	(6 685)	-8%	-
Funded by:										
National Government		321 992	129 339	119 143	9 459	53 120	84 076	(30 956)	-37%	-
Provincial Government		-	-	-	-	-	-	-		-
District Municipality		-	-	-	-	-	-	-		-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private		-	-	-	-	-	-	-		-
Transfers recognised - capital		321 992	129 339	119 143	9 459	53 120	84 076	(30 956)	-37%	-
Borrowing	6	-	-	-	-	-	-	-		-
Internally generated funds		-	2 150	41 615	2 138	24 271	-	24 271	#DIV/0!	-
Total Capital Funding		321 992	131 489	160 758	11 597	77 392	84 076	(6 685)	-8%	-

MID-YEAR BUDGET AND PERFORMANCE REPORT, 2020/21 FINANCIAL YEAR

NC452 Ga-Segonyana - Table C6 Monthly Budget Statement - Financial Position - M06 December

Description	Ref	2019/20	Budget Year 2020/21			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		59 270	30 607	34 538	145 943	-
Call investment deposits		-	-	-	-	-
Consumer debtors		75 183	74 900	145 607	18 751	-
Other debtors		-	17 092	-	12 914	-
Current portion of long-term receivables		-	-	-	-	-
Inventory		74 444	43 839	34 956	76 558	-
Total current assets		208 897	166 439	215 102	254 165	-
Non current assets						
Long-term receivables		-	-	(19 401)	-	-
Investments		-	-	-	-	-
Investment property		20 549	33 491	33 491	20 428	-
Investments in Associate		-	-	-	-	-
Property, plant and equipment		1 443 787	1 456 228	1 487 152	1 493 572	-
Biological		-	-	-	-	-
Intangible		285	246	246	601	-
Other non-current assets		1 656	1 656	-	-	-
Total non current assets		1 466 276	1 491 621	1 501 488	1 514 601	-
TOTAL ASSETS		1 675 173	1 658 059	1 716 590	1 768 766	-
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Borrowing		4 307	2 861	(3 500)	3 278	-
Consumer deposits		5 227	4 714	4 714	5 448	-
Trade and other payables		97 089	78 026	88 993	128 205	-
Provisions		1 683	1 541	1 541	4 025	-
Total current liabilities		108 306	87 142	91 748	140 956	-
Non current liabilities						
Borrowing		11 942	3 543	3 543	13 084	-
Provisions		46 920	66 131	66 131	44 161	-
Total non current liabilities		58 862	69 675	69 675	57 245	-
TOTAL LIABILITIES		167 168	156 817	161 423	198 201	-
NET ASSETS	2	1 508 005	1 501 243	1 555 168	1 570 566	-
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		1 508 005	1 501 242	1 555 168	1 570 566	-
Reserves		-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	1 508 005	1 501 242	1 555 168	1 570 566	-

MID-YEAR BUDGET AND PERFORMANCE REPORT, 2020/21 FINANCIAL YEAR

NC452 Ga-Segonyana - Table C7 Monthly Budget Statement - Cash Flow - M06 December

Description	Ref	Budget Year 2020/21								
		2019/20 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		-	44 868	44 868	5 702	18 709	16 982	1 727	10%	-
Service charges		-	153 783	153 783	10 053	69 936	67 552	2 384	4%	-
Other revenue		-	16 967	16 967	760	5 766	5 953	(188)	-3%	-
Transfers and Subsidies - Operational		-	183 601	219 627	83 258	166 006	167 372	(1 366)	-1%	-
Transfers and Subsidies - Capital		-	129 339	119 143	20 000	89 751	90 189	(438)	0%	-
Interest		-	10 700	10 700	614	4 072	5 124	(1 052)	-21%	-
Dividends		-	-	-	-	-	-	-		-
Payments										
Suppliers and employees		-	(404 935)	(438 578)	(27 818)	(200 717)	(190 926)	9 790	-5%	-
Finance charges		-	(6 065)	(6 065)	(7)	(651)	(121)	530	-437%	-
Transfers and Grants		-	(63)	-	-	(8)	(21)	(13)	64%	-
NET CASH FROM/(USED) OPERATING ACTIVITIES		-	128 195	120 446	92 561	152 864	162 105	9 240	6%	-
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		-	-	-	-	-	-	-		-
Decrease (increase) in non-current receivables		-	19 401	19 401	2 688	19 656	-	19 656	#DIV/0!	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-		-
Payments										
Capital assets		-	(131 489)	(160 758)	(12 789)	(85 421)	(81 945)	3 476	-4%	-
NET CASH FROM/(USED) INVESTING ACTIVITIES		-	(112 088)	(141 357)	(10 100)	(65 765)	(81 945)	(16 180)	20%	-
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		-	-	-	-	-	-	-		-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-		-
Payments										
Repayment of borrowing		-	(3 500)	(3 500)	(937)	(1 029)	(1 609)	(580)	36%	-
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	(3 500)	(3 500)	(937)	(1 029)	(1 609)	(580)	36%	-
NET INCREASE/ (DECREASE) IN CASH HELD		-	12 607	(24 411)	81 524	86 070	78 551			-
Cash/cash equivalents at beginning:		-	18 000	58 949		59 141	58 949			59 141
Cash/cash equivalents at month/year end:		-	30 607	34 538		145 211	137 500			59 141

MID-YEAR BUDGET AND PERFORMANCE REPORT, 2020/21 FINANCIAL YEAR

NC452 Ga-Segonyana - Supporting Table SC3 Monthly Budget Statement - aged debtors - M06 December

Description	NT Code	Budget Year 2020/21									Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total			
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	1 533	706	550	459	356	204	1 232	2 570	7 610	4 821	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	4 120	1 682	1 095	1 047	858	338	1 951	5 211	16 302	9 405	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	3 491	1 800	422	4 601	1 136	1 291	520	15 684	28 944	23 232	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	926	605	518	465	441	388	2 120	7 320	12 783	10 734	-	-
Receivables from Exchange Transactions - Waste Management	1600	626	366	301	288	254	245	1 034	4 211	7 325	6 032	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1810	361	345	291	3 499	280	269	1 420	6 710	13 175	12 178	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	258	341	(356)	(436)	185	34	1 404	6 749	8 177	7 934	-	-
Total By Income Source	2000	11 316	5 843	2 822	9 920	3 510	2 769	9 681	48 455	94 317	74 336	-	-
2019/20 - totals only													
Debtors Age Analysis By Customer Group													
Organs of State	2200	1 368	872	557	(33)	712	688	1 904	15 721	21 789	18 991	-	-
Commercial	2300	6 212	2 463	1 733	1 786	1 200	684	2 428	5 863	22 370	11 962	-	-
Households	2400	3 222	2 314	1 449	7 932	1 400	1 200	5 113	23 622	46 252	39 267	-	-
Other	2500	513	194	(917)	236	199	197	236	3 248	3 905	4 116	-	-
Total By Customer Group	2600	11 316	5 843	2 822	9 920	3 510	2 769	9 681	48 455	94 317	74 336	-	-

NC452 Ga-Segonyana - Supporting Table SC4 Monthly Budget Statement - aged creditors - M06 December

Description	NT Code	Budget Year 2020/21									Total	Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year			
R thousands												
Creditors Age Analysis By Customer Type												
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-	-	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	0	-	-	-	-	-	-	-	-	0	-
Auditor General	0800	430	-	-	1 063	-	-	-	-	-	1 493	-
Other	0900	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	430	-	-	1 063	-	-	-	-	-	1 493	-

MID-YEAR BUDGET AND PERFORMANCE REPORT, 2020/21 FINANCIAL YEAR

NC452 Ga-Segonyana - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M06 December

Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:										
Operating Transfers and Grants										
National Government:		-	181 940	217 966	91 054	173 802	173 802	-		-
Local Government Equitable Share		-	174 760	205 590	83 258	161 900	161 900	-		-
Finance Management		-	3 000	3 000	-	3 000	3 000	-		-
	3	-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
EPWP Incentiv e		-	1 580	1 580	-	1 106	1 106	-		-
Project Management Unit (MIG)		-	2 600	7 796	7 796	7 796	7 796	-		-
Provincial Government:		-	1 797	1 797	-	-	-	-		-
	4	-	-	-	-	-	-	-		-
Sport and Recreation		-	1 797	1 797	-	-	-	-		-
Other transfers and grants [insert description]		-	-	-	-	-	-	-		-
District Municipality:		-	-	-	-	-	-	-		-
[insert description]		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
Other grant providers:		-	-	-	-	-	-	-		-
[insert description]		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
Total Operating Transfers and Grants	5	-	183 737	219 763	91 054	173 802	173 802	-		-
Capital Transfers and Grants										
National Government:		-	129 339	119 143	12 204	81 955	81 955	-		-
Municipal Infrastructure Grant (MIG)		-	50 354	45 158	12 204	29 204	29 204	-		-
		-	-	-	-	-	-	-		-
Water Services Infrastructure Grant		-	40 000	40 000	-	32 000	32 000	-		-
Intergrated National Electrification Programme		-	38 985	33 985	-	20 751	20 751	-		-
Provincial Government:		-	-	-	-	-	-	-		-
[insert description]		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
District Municipality:		-	-	-	-	-	-	-		-
[insert description]		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
Other grant providers:		-	-	-	-	-	-	-		-
[insert description]		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
Total Capital Transfers and Grants	5	-	129 339	119 143	12 204	81 955	81 955	-		-
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	-	313 076	338 906	103 258	255 757	255 757	-		-

MID-YEAR BUDGET AND PERFORMANCE REPORT, 2020/21 FINANCIAL YEAR

NC452 Ga-Segonyana - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M06 December

Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		-	181 940	217 966	83 976	165 174	165 174	-		-
Local Government Equitable Share			174 760	205 590	83 258	161 900	161 900	-		
					-	-	-	-		
Finance Management			3 000	3 000	337	1 369	1 369	-		
								-		
Project Management Unit (MIG)			1 580	1 580	180	564	564	-		
			2 600	7 796	201	1 340	1 340	-		
Provincial Government:		-	1 797	1 797	95	589	589	-		-
								-		
Sport and Recreation			1 797	1 797	95	589	589	-		
Other transfers and grants [insert description]								-		
District Municipality:		-	-	-	-	-	-	-		-
[insert description]								-		
Other grant providers:		-	-	-	-	-	-	-		-
[insert description]								-		
Total operating expenditure of Transfers and Grants:		-	183 737	219 763	84 071	165 763	165 763	-		-
Capital expenditure of Transfers and Grants										
National Government:		-	129 339	119 143	7 652	57 702	57 702	-		-
Municipal Infrastructure Grant (MIG)			50 354	45 158	1 544	15 740	15 740	-		
								-		
Water Services Infrastructure Grant			40 000	40 000	1 794	15 245	15 245	-		
Intergrated National Electrification Programme			38 985	33 985	4 314	26 718	26 718	-		
Provincial Government:		-	-	-	-	-	-	-		-
								-		
District Municipality:		-	-	-	-	-	-	-		-
								-		
Other grant providers:		-	-	-	-	-	-	-		-
								-		
Total capital expenditure of Transfers and Grants		-	129 339	119 143	7 652	57 702	57 702	-		-
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		-	313 076	338 906	91 723	223 465	223 465	-		-

MID-YEAR BUDGET AND PERFORMANCE REPORT, 2020/21 FINANCIAL YEAR

NC452 Ga-Segonyana - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M06 December

Summary of Employee and Councillor remuneration	Ref	Budget Year 2020/21								
		2019/20 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands		A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		3 551	9 702	9 066	632	3 793	9 702	(5 909)	-61%	-
Pension and UIF Contributions		-	-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		232	-	635	39	232	-	232	#DIV/0!	-
Cellphone Allowance		916	755	755	157	944	755	189	25%	-
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
Sub Total - Councillors		4 699	10 456	10 456	828	4 969	10 456	(5 487)	-52%	-
% increase	4		122.5%	122.5%						
Senior Managers of the Municipality										
Basic Salaries and Wages	3	-	5 943	5 943	392	2 354	2 852	(498)	-17%	-
Pension and UIF Contributions		-	36	36	0	1	6	(5)	-84%	-
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	150	150	-	-	151	(151)	-100%	-
Motor Vehicle Allowance		-	740	740	144	863	322	541	168%	-
Cellphone Allowance		-	102	102	14	83	51	32	63%	-
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	0	0	-	-	-	-	-	-
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	2	-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		-	6 972	6 972	550	3 301	3 381	(80)	-2%	-
% increase	4		#DIV/0!	#DIV/0!						
Other Municipal Staff										
Basic Salaries and Wages		-	107 692	101 542	7 380	43 227	49 930	(6 703)	-13%	-
Pension and UIF Contributions		-	17 690	17 690	1 492	7 604	9 574	(1 970)	-21%	-
Medical Aid Contributions		-	6 992	6 992	643	3 738	3 496	243	7%	-
Overtime		-	2 405	2 405	335	2 079	1 202	877	73%	-
Performance Bonus		-	-	-	1 731	4 300	4 140	160	4%	-
Motor Vehicle Allowance		-	3 163	3 163	227	1 175	1 582	(407)	-26%	-
Cellphone Allowance		-	400	400	32	183	200	(17)	-8%	-
Housing Allowances		-	4 656	4 656	331	1 933	2 328	(395)	-17%	-
Other benefits and allowances		-	4 146	4 146	-	-	-	-	-	-
Payments in lieu of leave		-	107	107	19	60	53	7	13%	-
Long service awards		-	138	138	10	109	69	40	58%	-
Post-retirement benefit obligations	2	-	1 893	1 893	297	1 712	2 073	(361)	-17%	-
Sub Total - Other Municipal Staff		-	149 282	143 132	12 495	66 121	74 647	(8 526)	-11%	-
% increase	4		#DIV/0!	#DIV/0!						
Total Parent Municipality		4 699	166 710	160 560	13 873	74 391	88 485	(14 093)	-16%	-

TOTAL SALARY, ALLOWANCES & BENEFITS		4 699	166 710	160 560	13 873	74 391	88 485	(14 093)	-16%	-
% increase	4		3447.8%	3316.9%						
TOTAL MANAGERS AND STAFF		-	156 254	150 104	13 045	69 422	78 028	(8 606)	-11%	-

MID-YEAR BUDGET AND PERFORMANCE REPORT, 2020/21 FINANCIAL YEAR

NC452 Ga-Segonyana - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M06 December													2020/21 Medium Term Revenue & Expenditure Framework	
Description	Budget Year 2020/21												Budget Year 2020/21	
	July	August	Sept	October	Nov	Dec	January	Feb	March	April	May	June		
R thousands	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Budget	Budget	Budget	Budget	Budget	Budget		
Cash Receipts By Source														
Property rates	786	2 223	4 495	2 752	2 751	5 702	-	-	-	-	-	-	(18 709)	-
Service charges - electricity revenue	8 997	7 789	8 885	8 970	9 784	7 652	-	-	-	-	-	-	68 636	120 712
Service charges - water revenue	1 434	1 401	2 129	1 816	1 789	1 388	-	-	-	-	-	-	17 188	27 145
Service charges - sanitation revenue	637	696	943	825	893	604	-	-	-	-	-	-	7 925	12 523
Service charges - refuse	489	534	746	544	582	408	-	-	-	-	-	-	7 186	10 490
Rental of facilities and equipment	510	109	15	112	373	104	-	-	-	-	-	-	867	2 091
Interest earned - external investments	281	379	290	250	161	250	-	-	-	-	-	-	1 745	3 357
Interest earned - outstanding debtors	452	539	337	386	384	364	-	-	-	-	-	-	4 882	7 343
Fines, penalties and forfeits	3	41	16	0	25	10	-	-	-	-	-	-	3 059	3 155
Licences and permits	193	227	270	265	342	167	-	-	-	-	-	-	1 853	3 317
Transfers and Subsidies - Operational	78 642	3 395	-	-	711	83 258	-	-	-	-	-	-	17 595	183 601
Other revenue	1 062	199	271	665	306	478	-	-	-	-	-	-	5 423	8 404
Cash Receipts by Source	93 486	17 533	18 398	16 585	18 101	100 386	-	-	-	-	-	-	117 650	382 138
Other Cash Flows by Source													-	
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	37 000	10 751	-	-	22 000	20 000	-	-	-	-	-	-	39 588	129 339
Decrease (increase) in non-current receivables	-	-	3 129	9 488	4 351	2 688	-	-	-	-	-	-	(19 656)	-
Total Cash Receipts by Source	130 486	28 284	21 526	26 073	44 452	123 075	-	-	-	-	-	-	137 582	511 477
Cash Payments by Type													-	
Employee related costs	10 737	6 667	11 501	11 797	10 886	13 045	-	-	-	-	-	-	91 422	156 056
Remuneration of councillors	574	574	828	828	828	828	-	-	-	-	-	-	5 995	10 456
Interest paid	8	82	26	23	7	504	-	-	-	-	-	-	5 414	6 065
Bulk purchases - Electricity	13 334	14 907	15 086	10 991	7 561	7 272	-	-	-	-	-	-	22 501	91 651
Bulk purchases - Water & Sewer	-	2 513	5 026	2 513	2 446	-	-	-	-	-	-	-	12 797	25 296
Other materials	556	897	2 557	1 018	1 344	3 124	-	-	-	-	-	-	43 727	53 223
Contracted services	3 117	3 060	5 134	3 760	2 586	5 522	-	-	-	-	-	-	21 096	44 274
Grants and subsidies paid - other	-	-	1	4	-	3	-	-	-	-	-	-	(8)	-
General expenses	1 955	1 987	2 508	2 096	2 167	6 585	-	-	-	-	-	-	20 122	37 420
Cash Payments by Type	30 282	30 687	42 668	33 030	27 825	36 883	-	-	-	-	-	-	223 066	424 441
Other Cash Flows/Payments by Type														
Capital assets	20 594	6 032	12 903	21 570	11 533	12 789	-	-	-	-	-	-	(85 421)	-
Repayment of borrowing	20	18	18	18	18	937	-	-	-	-	-	-	(4 572)	(3 543)
Total Cash Payments by Type	50 896	36 737	55 589	54 619	39 377	50 609	-	-	-	-	-	-	133 072	420 898
NET INCREASE/(DECREASE) IN CASH HELD	79 591	(8 453)	(34 063)	(28 546)	5 075	72 466	-	-	-	-	-	-	4 510	90 580
Cash/cash equivalents at the month/year beginning	59 141	138 732	130 278	96 215	67 670	72 745	145 211	145 211	145 211	145 211	145 211	145 211	145 211	59 141
Cash/cash equivalents at the month/year end:	138 732	130 278	96 215	67 670	72 745	145 211	145 211	145 211	145 211	145 211	145 211	145 211	149 721	149 721

MID-YEAR BUDGET AND PERFORMANCE REPORT, 2020/21 FINANCIAL YEAR

NC452 Ga-Segonyana - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M06 December

Month	2019/20	Budget Year 2020/21							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands									
<u>Monthly expenditure performance trend</u>									
July	12 034	9 512	10 464	17 931	17 931	10 464	(7 467)	-71.4%	16%
August	18 862	9 512	13 830	5 245	23 176	24 294	1 118	4.6%	20%
September	9 530	9 512	13 830	11 158	34 335	38 124	3 789	9.9%	30%
October	12 284	9 512	13 830	18 086	52 421	51 954	(468)	-0.9%	46%
November	16 899	9 512	13 830	13 373	65 795	65 783	(11)	0.0%	58%
December	9 368	9 512	13 830	11 597	77 392	79 613	2 221	2.8%	68%
January	-	9 512	13 830	-		93 443	-		
February	-	9 512	13 830	-		107 272	-		
March	-	9 512	13 830	-		121 102	-		
April	-	9 512	13 830	-		134 932	-		
May	-	9 512	13 830	-		148 762	-		
June	-	9 512	13 830	-		162 591	-		
Total Capital expenditure	78 978	114 143	162 591	77 392					

MID-YEAR BUDGET AND PERFORMANCE REPORT, 2020/21 FINANCIAL YEAR

NC452 Ga-Segonyana - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M06

Description	2019/20	Budget Year 2020/21							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								%	
Capital expenditure on new assets by Asset Class/Sub-class									
Infrastructure	-	41 825	56 253	3 751	23 233	19 493	(3 741)	-19.2%	-
Roads Infrastructure	-	-	-	-	-	-	-		-
Roads	-	-	-	-	-	-	-		-
Road Structures	-	-	-	-	-	-	-		-
Road Furniture	-	-	-	-	-	-	-		-
Capital Spares	-	-	-	-	-	-	-		-
Storm water Infrastructure	-	-	-	-	-	-	-		-
Drainage Collection	-	-	-	-	-	-	-		-
Storm water Conveyance	-	-	-	-	-	-	-		-
Attenuation	-	-	-	-	-	-	-		-
Electrical Infrastructure	-	38 985	38 985	3 751	23 233	19 493	(3 741)	-19.2%	-
Power Plants	-	-	-	-	-	-	-		-
HV Substations	-	38 985	38 985	3 751	23 233	19 493	(3 741)	-19.2%	-
HV Switching Station	-	-	-	-	-	-	-		-
Capital Spares	-	-	-	-	-	-	-		-
Water Supply Infrastructure	-	2 840	17 268	-	-	-	-		-
Distribution	-	2 840	17 268	-	-	-	-		-
Distribution Points	-	-	-	-	-	-	-		-
PRV Stations	-	-	-	-	-	-	-		-
Capital Spares	-	-	-	-	-	-	-		-
Sanitation Infrastructure	-	-	-	-	-	-	-		-
Pump Station	-	-	-	-	-	-	-		-
Reticulation	-	-	-	-	-	-	-		-
Waste Water Treatment Works	-	-	-	-	-	-	-		-
Outfall Sewers	-	-	-	-	-	-	-		-
Toilet Facilities	-	-	-	-	-	-	-		-
Capital Spares	-	-	-	-	-	-	-		-
Solid Waste Infrastructure	-	-	-	-	-	-	-		-
Capital Spares	-	-	-	-	-	-	-		-
Rail Infrastructure	-	-	-	-	-	-	-		-
Capital Spares	-	-	-	-	-	-	-		-
Coastal Infrastructure	-	-	-	-	-	-	-		-
Capital Spares	-	-	-	-	-	-	-		-
Information and Communication	-	-	-	-	-	-	-		-
Capital Spares	-	-	-	-	-	-	-		-
Community Assets	-	34 738	30 011	-	-	-	-		-
Community Facilities	-	25 893	30 011	-	-	-	-		-
Halls	-	11 387	10 922	-	-	-	-		-
Fire/Ambulance Stations	-	14 506	19 088	-	-	-	-		-
Testing Stations	-	-	-	-	-	-	-		-
Capital Spares	-	-	-	-	-	-	-		-
Sport and Recreation Facilities	-	8 845	-	-	-	-	-		-
Indoor Facilities	-	-	-	-	-	-	-		-
Outdoor Facilities	-	8 845	-	-	-	-	-		-
Capital Spares	-	-	-	-	-	-	-		-
Heritage assets	-	-	-	-	-	-	-		-
Monuments	-	-	-	-	-	-	-		-

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Investment properties	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-
<i>Improved Property</i>	-	-	-	-	-	-	-	-	-
<i>Unimproved Property</i>	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-
<i>Improved Property</i>	-	-	-	-	-	-	-	-	-
<i>Unimproved Property</i>	-	-	-	-	-	-	-	-	-
Other assets	-	500	500	330	330	250	(80)	-32.0%	-
Operational Buildings	-	500	500	330	330	250	(80)	-32.0%	-
<i>Municipal Offices</i>	-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>	-	500	500	330	330	250	(80)	-32.0%	-
Housing	-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Intangible Assets	-	100	100	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	-	100	100	-	-	-	-	-	-
<i>Computer Software and Applications</i>	-	100	100	-	-	-	-	-	-
Computer Equipment	-	250	250	-	186	125	(61)	-49.1%	-
Computer Equipment	-	250	250	-	186	125	(61)	-49.1%	-
Furniture and Office Equipment	-	1 100	2 100	-	317	550	233	42.4%	-
Furniture and Office Equipment	-	1 100	2 100	-	317	550	233	42.4%	-
Machinery and Equipment	-	200	200	-	2	100	98	97.7%	-
Machinery and Equipment	-	200	200	-	2	100	98	97.7%	-
Transport Assets	-	-	-	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Assets	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Assets	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on	-	78 713	89 413	4 081	24 069	20 517	(3 551)	-17.3%	-

MID-YEAR BUDGET AND PERFORMANCE REPORT, 2020/21 FINANCIAL YEAR

NC452 Ga-Segonyana - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M06

Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		-	10 052	12 248	221	5 041	10 052	5 011	49.9%	-
Roads Infrastructure		-	2 500	1 500	18	1 498	2 500	1 002	40.1%	-
Roads		-	2 500	1 500	18	1 498	2 500	1 002	40.1%	-
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	7 552	5 552	204	3 543	7 552	4 009	53.1%	-
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	52	52	42	240	52	(188)	-358.5%	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	5 000	3 000	32	2 738	5 000	2 262	45.2%	-
LV Networks		-	2 500	2 500	129	565	2 500	1 935	77.4%	-
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		-	-	-	-	-	-	-	-	-
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
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		-	-	5 196	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	5 196	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-

MID-YEAR BUDGET AND PERFORMANCE REPORT, 2020/21 FINANCIAL YEAR

Investment properties		-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-
Other assets		-	1 092	1 092	245	338	1 092	754	69.0%
Operational Buildings		-	1 092	1 092	245	338	1 092	754	69.0%
Municipal Offices		-	1 092	1 092	245	338	1 092	754	69.0%
Pay/Enquiry Points		-	-	-	-	-	-	-	-
Building Plan Offices		-	-	-	-	-	-	-	-
Workshops		-	-	-	-	-	-	-	-
Yards		-	-	-	-	-	-	-	-
Stores		-	-	-	-	-	-	-	-
Laboratories		-	-	-	-	-	-	-	-
Training Centres		-	-	-	-	-	-	-	-
Manufacturing Plant		-	-	-	-	-	-	-	-
Depots		-	-	-	-	-	-	-	-
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		-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	5 831	5 831	-	1 435	2 926	1 491	51.0%
Furniture and Office Equipment		-	5 831	5 831	-	1 435	2 926	1 491	51.0%
Machinery and Equipment		-	2 045	1 545	642	933	1 845	912	49.4%
Machinery and Equipment		-	2 045	1 545	642	933	1 845	912	49.4%
Transport Assets		-	1 200	1 200	65	382	1 200	818	68.1%
Transport Assets		-	1 200	1 200	65	382	1 200	818	68.1%
Land		-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure	1	-	20 220	21 916	1 174	8 129	17 115	8 986	52.5%

MID-YEAR BUDGET AND PERFORMANCE REPORT, 2020/21 FINANCIAL YEAR

NC452 Ga-Segonyana - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class -

Description	Ref	Budget Year 2020/21								
		2019/20 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class										
Infrastructure		-	49 476	69 578	5 712	24 485	10 800	(13 684)	-126.7%	-
Roads Infrastructure		-	15 616	18 368	79	1 917	1 934	18	0.9%	-
Roads		-	15 616	18 368	79	1 917	1 934	18	0.9%	-
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		-	33 860	51 210	5 632	22 568	8 866	(13 702)	-154.5%	-
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		-	33 860	51 210	5 632	22 568	8 866	(13 702)	-154.5%	-
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
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		-	-	-	-	-	-	-	-	-

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Community Assets	-	-	2 019	31	870	-	(870)	#DIV/0!	-	
Community Facilities	-	-	-	-	-	-	-		-	
Halls	-	-	-	-	-	-	-		-	
Centres	-	-	-	-	-	-	-		-	
Crèches	-	-	-	-	-	-	-		-	
Clinics/Care Centres	-	-	-	-	-	-	-		-	
Fire/Ambulance Stations	-	-	-	-	-	-	-		-	
Testing Stations	-	-	-	-	-	-	-		-	
Museums	-	-	-	-	-	-	-		-	
Galleries	-	-	-	-	-	-	-		-	
Theatres	-	-	-	-	-	-	-		-	
Libraries	-	-	-	-	-	-	-		-	
Cemeteries/Crematoria	-	-	-	-	-	-	-		-	
Police	-	-	-	-	-	-	-		-	
Parks	-	-	-	-	-	-	-		-	
Public Open Space	-	-	-	-	-	-	-		-	
Nature Reserves	-	-	-	-	-	-	-		-	
Public Ablution Facilities	-	-	-	-	-	-	-		-	
Markets	-	-	-	-	-	-	-		-	
Stalls	-	-	-	-	-	-	-		-	
Abattoirs	-	-	-	-	-	-	-		-	
Airports	-	-	-	-	-	-	-		-	
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-		-	
Capital Spares	-	-	-	-	-	-	-		-	
Sport and Recreation Facilities	-	-	2 019	31	870	-	(870)	#DIV/0!	-	
Indoor Facilities	-	-	-	-	-	-	-		-	
Outdoor Facilities	-	-	2 019	31	870	-	(870)	#DIV/0!	-	
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	-	-	-	-	-	-	-		-	
Total Capital Expenditure on upgrading of existing	1	-	49 476	71 597	5 743	25 355	10 800	(14 554)	-134.8%	-

8. PERFORMANCE MANAGEMENT SYSTEM

8.1 Implementation of Performance Management System at Ga-Segonyana Local Municipality

Section 39 of the Municipal Systems Act 32 of 2000 requires municipalities to manage the development of the municipality's Performance Management System (PMS); assign responsibilities in regard to the Municipal Manager and submit the proposed system to the Municipal Council for adoption. This has been achieved with adoption of the 2018/2019 Performance Management Policy Framework and the 2020/2021 Service Delivery and Budget Implementation Plan (SDBIP) for monitoring and reviewing performance.

It must be noted that the municipality received and qualified audit opinion with improvements on the matters of emphasis compared to the previous year. The AG's report on performance managements had still lots of issues and findings to be corrected moving forward.


8.2. Service Delivery Performance Assessment

One of the key functions of a PMS is to serve as an early warning system to indicate gaps in the level of service delivery to the community. It is therefore imperative that especially the process of regular monitoring, measurements and reviews are executed to timeously identify those areas which performance levels are to be found below satisfactory.

MID-YEAR BUDGET AND PERFORMANCE REPORT, 2020/21 FINANCIAL YEAR

2020/2021 Mid-Year Overall Performance per Key Performance Area					
Key Performance Areas	2020/2021 Total KPIs	KPIs not Applicable	KPIs Applicable	Achieved	Not Achieved
Institutional transformation and organisational Development	21	4	17	15	2
Basic Service Delivery	30	11	19	10	7
Local Economic Development	4	0	4	4	0
Promote Financial Viability	17	9	8	8	0
Good governance and Public Participation	16	8	8	8	0
Total	88	32	56	45	9
			100%	80%	20%

MID-YEAR BUDGET AND PERFORMANCE REPORT, 2020/21 FINANCIAL YEAR

 Strals Ob		Key Performance Indicators	Baseline 2019/2020	Annual Performance Target 2020/2021	Mid-Year planned performance	Mid-Year actual performance	Challenges	Corrective measures	Annual Budget	Actual Expenditure	Portfolio of Evidence
Strategic Focus Area: Institutional Transformation and Organizational Development											
Municipal Capacity and Infrastructure Development	To integrate management systems in order to provide consolidated and accurate information	KPI 1 Number of fraud and corruption prevention awareness campaign conducted by the 30 June 2020	1	2	1	0	none	none	Operational	N/A	Attendance Registers, agenda and the programme
		KPI 2 Total number of litigation cases attended to expressed as a % of total number of litigations submitted by 30 June 2020	2 reports on number of litigations submitted to the Accounting Officer	80%	80%	80%	none	none	R3 918mil	Operational	Summary reports and case documents

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	KPI 3 Number of contracts/SLAs signed expressed as % of the total number of service providers appointed by 30 June 2020	100%	100%	100%	100%	none	none	Operational	Operational	List of all service Providers, appointment letters and signed contractors/SLAs
	KPI 4 Number of lease agreements signed expressed as a% of number of tenants by 30 June 2020	54%	100%	100%	100%	none	none	Operational	Operational	Lease of agreements and List of tenants
	KPI 5 Number of by-laws public awareness campaigns conducted by 31 March 2020	1	1	N/A	N/A			Operational	N/A	Attendance register, agenda and copies by-laws
To ensure that the socio-economic needs of employees are met	KPI 6 Number of employee wellness campaigns conducted by 30 June 2020	4	2	1	1	none	none	R 200 thousand	Operational	programmes, attendance registers, invitations and Notices
	KPI 7 Number of employment equity reports submitted to the Department of labour by the 15th of January 2020	1	1	N/A	N/A			Operational	N/A	Employment Equity Report and acknowledgement letter Department of Labour

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<p>To ensure labour peace and productivity by maintaining continuous engagements with staff or organised labour</p>	<p>KPI 8 Number of works skill plan developed and submitted to LGSETA by 30th April 2020</p>	1	1	N/A				Operational	N/A	Work Skills Plan Report and acknowledgement letter from LGSETA
	<p>KPI 9 Number of employees trained by 30 June 2020</p>	85	100	50	0	Accredited services provider could not be obtained	Formal/informal training to schedule for 3rd quarter.	R 500 thousand	N/A	Annual Training Reports
	<p>KPI 10 Number of LLF meetings held by 30 June 2020</p>	4	4	2	1	Quorum not formed	2 meeting scheduled for 3rd quarter.	Operational	Operational	Attendance registers, agenda, minutes
	<p>KPI 11 Number of grievance cases attended to within 30 days expressed as % of grievance cases received by 30 June 2020</p>	4	100%	100%	100%	none	none	Operational	Operational	Report and grievance form/s
	<p>Reports on number of grievance cases attended to</p>									

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		KPI 12 Number of disciplinary cases finalised within 90 days expressed as a % of total disciplinary cases received by 30 June 2020	4 reports on disciplinary cases finalised within 90 days	100%	100%	100%	none	none	Operational	Operational	Disciplinary Hearing report, and attendance registers
To ensure that there is a healthy and safe workforce by implementing provisions of the Occupational Health and Safety Act		KPI 13 Number of Occupational Health and Safety Trainings conducted by 30 June 2020	2	2	1	1	none	none	Operational	N/A	Training manuals, programmes and attendance registers
Adherence to the skills development Act and related regulations at all times		KPI 14 Number of Section 54A Manager, Section 56 Manager, and Finance officials meeting the minimum competency level expressed as a % of the total number of Section 54A, Section 56 Manager and Finance officials employed by 30 June 2020	50%	50%	N/A	N/A			(Share budget with KPI 9)	N/A	Proof of enrolment and results or qualifications.

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<p>To support the flow and access of information and develop and maintain ICT infrastructure</p>	<p>KPI 15 Number of ICT queries/Incidents attended to within 24 hours expressed as a % of total number of requests received by 30 June 2020</p>	90%	100%	100%	100%	none	none	Operational	Operational	ICT queries/incident register and Support tickets Incident Management report
	<p>KPI 16 Number of ICT queries/Incidents resolved within 72 hours expressed as a % of total number of incidents/quires attended to by 30 June 2020</p>	70%	90%	90%	90%	none	none	Operational	Operational	Signed Registers and reports on ICT request attended to
	<p>KPI 17 Number of ICT security breaches that occurred by 30 June 2020</p>	0	0	0	0	none	none	Operational	Operational	Exception Report
	<p>KPI 18 Reports on MFMA/MSA documents uploaded on the Municipal website 30 June 2020</p>	4 reports	4 reports	2	2	none	none	Operational	Operational	Screenshots of uploads, Log of uploads, submission register and a list of MFMA/MSA documents uploaded

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	To develop and maintain centralised records management system	KPI 19 Number of records storage inspections conducted by registry by 30 June 2020	0	4 inspections	2	2	none	none	Operational	Operational	Inspection report, Checklist
Strategic Goals	Objectives	Key Performance Indicators	Baseline 2019/2020	Annual Performance Target	Mid-Year planned performance	Mid-Year actual performance	Challenges	Corrective measures	Annual Budget	Actual Expenditure	Portfolio of Evidence
Strategic Focus Area: Local Economic Development											
Create a conducive environment for prosperous business investment	To create a platform for economic growth opportunities and job creation through continuous promotion of Ga-Segonyana as ideal investment destination	KPI 20 Number of newsletters developed by 30 June 2021	0	4	2	1	none	none	Operational	Operational	copy of external /Internal newsletter
		KPI 21 Number of businesses inspected for compliance by 30 June 2020	149	160	80	96	none	none	Operational	Operational	Inspection register/forms
		KPI 22 Number of SMMEs trainings held by 30 June 2020	4	4	2	4	none	none	Operational	Operational	Programmes and attendance register
		KPI 23 Number of tourism awareness campaigns conducted by 30 June 2021	4	8	2	4	none	none	Operational	Operational	Programmes and attendance register

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		KPI 24 Number of Mayor's special projects held by 30 June 2021	0	28	14	13	none	none	Operational	Operational	Programmes and attendance register
		KPI 25 Number of meetings held per ward committee by 30 June 2021	12 meetings per ward committee	12 meetings per ward committee	6	14	none	none	Operational	Operational	Minutes and attendance register
Strategic Goals	Objectives	Key Performance Indicators	Baseline 2019/2020	Annual Performance	Mid-Year Planned	Mid-Year actual	Challenges	Corrective measures	Annual Budget	Actual Expenditure	Portfolio of Evidence
Strategic Focus Area: Good Governance and Public Participation											
Strategic Focus Area: Basic Service Delivery and Infrastructure Development											
Develop and maintain infrastructural and community	To continuously comply to national building act and regulations	KPI 26 % of building completion certificates issued within 30 days by 30 June 2021	4 reports on building completion certificates issued	100% of applications received for building completion certificates	100%	100%	None	None	Operational	Operational	Building plans applications and building completion certificates

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services		KPI 27 Number of notices served expressed as a % of contraventions reported by 30 June 2021	1 report on building contraventions notices served. (15 contravention notices served)	100% of contraventions reported	100%	50%	None	None	Operational	Operational	Contravention
		KPI 28 Number of households provided with electricity connections expressed as a % of applications received by 30 June 2021	19 building plans assessed within 30 days	100% of applications	100%	50%	None	None	Operational	Operational	Application forms, proof of connection
	Provision of basic level of services to households	KPI 29 Number of km of newly surfaced/paved roads completed by 30 June 2021	8.8km	1.8km	N/A				R 11,747,319.64		Completion certificates, last payment certificate and GPS coordinates

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	Provision of basic level of services to households	KPI 30 Number of building plans assessed within 30 days expressed as a % of total applications received by 30 June 2021	19 building plans assessed within 30 days	100%	100%	100%	None	None	Operational	Operational	Building plans, building plans application register and proof of assessment
	To upgrade 35.85k main gravel roads to paved standard by 2022	KPI 31 Number of community halls completed by 30 June 2021	seven miles community hall constructed by June 2019	N/A	N/A				R11 387 496		Completion certificates, last payment certificate and GPS coordinates
	To promote infrastructure development	KPI 32 Number of water sources to be refurbished and completed by 30 June 2021	3	N/A					R16m		Completion certificates, last payment certificate and GPS coordinates
	To supply at least basic water services to all households in the municipal area.	KPI 34 Number of km of Potable water and 20 prepaid water stand pipelines laid by 30 June 2021	36.6km	N/A					R 13 121mil		Completion certificates, last payment certificate and GPS coordinates

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<p>To supply at least basic water services to all households in the municipal area.</p>	<p>KPI 35 Number of households provided with full water borne sewer expressed as a % of the total number of applications received by 30 June 2021</p>	<p>4 reports on number of new households provided with water borne (4 households were connected)</p>	<p>100%</p>	<p>100%</p>	<p>50%</p>	<p>None</p>	<p>None</p>	<p>Operational</p>	<p>operational</p>	<p>Outdoor advertising Audit Report</p>
<p>To promote infrastructure development</p>	<p>KPI 37 Number of electrical connections to be done in Wrenchville. Bankhara Bodulong and Promise Land</p>	<p>0</p>	<p>1700</p>	<p>921</p>	<p>921</p>	<p>None</p>	<p>None</p>	<p>R34Mil</p>		<p>connection forms, ID`s copies, signed beneficiaries</p>
	<p>KPI 38 Number of Construction of Wrenchville sports ground</p>	<p>0</p>	<p>N/A</p>	<p>N/A</p>				<p>R8.8Mil</p>	<p>N/A</p>	<p>Phase 1 completion certificates</p>
	<p>KPI 39 Number of Construction of fire Station</p>	<p>0</p>	<p>N/A</p>					<p>R14.5Mil</p>	<p>N/A</p>	<p>Progress Reports and proof of payment certificate (Multi-year)</p>

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<p>To create platform for economic growth opportunities and job creation through continuous promotion of Ga-Segonyana as investment destination</p>	<p>KPI 40 Number of EPWP Jobs created by 30 June 2021</p>	<p>442</p>	<p>N/A</p>					<p>R1 580 mil</p>	<p>Operational</p>	<p>Copies of employment contracts</p>
<p>To supply at least basic water services to all households in the municipal area.</p>	<p>KPI 41 Number of households provided with new water yard connection by the municipality expressed as a % of applications received by 30 June 2021</p>	<p>2 reports on yard connections done by the municipality (3-yard connections by municipality)</p>	<p>100%</p>	<p>100%</p>	<p>0%</p>	<p>None</p>	<p>None</p>	<p>Operational</p>	<p>Operational</p>	<p>Application forms, proof of installation</p>
	<p>KPI 42 Report on number of households provided with new water yard connection by 30 June 2021</p>	<p>4 reports</p>	<p>N/A</p>	<p>N/A</p>				<p>Operational</p>	<p>Operational</p>	<p>Report on water yard connections from Sedibeng</p>
	<p>KPI 43 Report on number of in-situ houses constructed by the Department of COGHSTA by 30 June 2021</p>	<p>1 report</p>	<p>N/A</p>					<p>Operational</p>	<p>Operational</p>	<p>Report on in-situ housing</p>

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Create a conducive environment for prosperous business investment	To supply at least basic water services to all households in the municipal area.	KPI 44 Average blue drop water quality standard achieved (at least 70%) by 30 June 2021	11 laboratory reports for water quality samples taken at source at point of use	70%	70%	70%	None	None	Operational	Operational	Copies of lab reports
	To ensure and Inspectorate the implementations of by-laws	KPI 45 Number of audits on outdoor advertising conducted by 30 June 2021	1	1 outdoor advertising	N/A	N/A			Operational	operational	Outdoor advertising Audit Report
Develop and maintain infrastructural and community services	Ensure ongoing accessibility to reading and learning material and provide enabling environment for studies	KPI 46 Number of participants attending library programmes by 30 June 2021	348	240	0	0	Budget allocated to other projects due to COVID 19.	KPI to be adjusted	Operational	Operational	Attendance registers and Reports

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ces	To continuously ensure that vehicles are road worthy and regulate vehicle and driver's licenses in an efficient and professional manner	KPI 47 Total percentage of appointments for learners' licenses by 30 June 2021	100%	100%	100%	100%	None	None	Operational	Operational	Learners License Register
		KPI 48 Total Percentage of appointments for driver's licenses by 30 June 2021	100%	100%	100%	100%	None	None	Operational	Operational	Driver's License Register
	To continuously ensure that vehicles are road worthy and regulate vehicle and driver's licenses in an efficient and professional manner	KPI 49 Number of security reports submitted by 30 June	4	4	2	2	None	None	Operational	Operational	Security Report
		KPI 50 Number of parks maintained by 30 June 2021	0	25	10	10	None	None	Operational	Operational	Maintenance Register
		KPI 51 Number of emergency incidents attended to within an hour expressed as a % of incidents reported by 30 June 2021	100%	100%	100%	100%	None	None	Operational	Operational	Incident register and incident report

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		KPI 52 Number of business premises inspections conducted expressed as a % of request received (hazardous premises and fire safety) by 30 June 2021	100%	100%	100%	100%	None	None	Operational	Operational	Compliance certificates, inspection request register and the inspection report.
		KPI 53 total percentage of road worthy tests of vehicles by 30 June 2021	100%	100%	100%	100%	None	None	Operational	Operational	Roadworthy Register
	To provide weekly kerbside waste removal services to residential, schools, industrial and commercial sites (3 times a week) in Kuruman town, Wrenchville and Mothibistad	KPI 54 Number of road blocks conducted by 30 June 2021	4	8	4	6	None	None	Operational	Operational	Stop and approach Register
		KPI 55 Number of households provided with door-to-door waste collection by 30 June 2021	4983 households in wards 1, 3 and 13 with access to minimum standard of refuse removal	4900	8700	8950	None	None	Operational	Operational	Drivers log registers, control levy sheets, weekly schedules.

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	To create a platform for economic growth opportunities and job creation through continuous promotion of Ga-Segonyana as ideal investment destination	KPI 56 Number of reports on visitors and revenue generated from Caravan Park by June 2021	0	2	2	2	None	None	Operational	Operational	Copy of a report on number of visitors and financial report of revenue generated
		KPI 57 Number of reports on visitors and revenue generated from 1st eye by June 2021	0	2	2	2	None	None	Operational	Operational	Copy of a report on number of visitors and financial report of revenue generated
Strategic Goals	Objectives	Key Performance Indicators	Baseline 2018/2019	Annual Performance	Mid-Year planned	Mid-Year actual	Challenges	Corrective measures	Annual Budget	Actual Expenditure	Portfolio of Evidence
Strategic Focus Area: Financial Viability and Management											
Enhance revenue and financial management	To compile a funded and realistic budget annually for approved by Council by the end of May each year.	KPI 58 Number of indigents registered by 30th June 2021	3138	3500	N/A	N/A		operational	N/A	Indigent register	
		KPI 59 Unauthorised expenditure expressed as a % of total expenditure by 30th June 2021	10%	8%	N/A	N/A		operational	N/A	Unauthorised expenditure register and section 52(d) reports	

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		KPI 60 Irregular expenditure expressed as a % of total expenditure on new procumbent by 30th June 2021	20%	N/A				Operational	Operational	Irregular expenditure register and section 52(d) reports	
		KPI 61 Fruitless expenditure expressed as a % of total expenditure by 30th June 2021	2%					operational	Operational	Fruitless expenditure register and section 52(d) reports	
		KPI 62 % of rates clearance certificates issued within 10 days of customer applications by 30 June 2021	100%					Operational	Operational	Customer application forms, clearance certificates	
		KPI 63 Net debtors' days by 30 June 2021	120 Days	60 Days	60 Days	60 Days	None	None	N/A	N/A	Debtors age analysis, Revenue/Billing Report and Write off reports if applicable. (circular 71 ratios)

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		KPI 64 2020/2021 adjustment budget submitted to council for approval by the 28th of February 2021	2019/2020 adjustment budget					Operational	Operational	Adjustment Budget and Council Resolution	
To promote Financial Viability and accountability		KPI 65 2021/2022 draft budget tabled to council by end of council by the 31st of March 2021	Submission by 31st of March 2021					Operational	Operational	Draft Budget and Council Resolution	
		KPI 66 2021/2022 budget tabled to council by end of council by the 31st of May 2021	2020/2021 budget submitted to Council for approval by end of May 2021	N/A				operational	Operational	Budget and Council Resolution	
		KPI 67 Number of performance and budget reports submitted to council by June 2021	4	2	2	2	None	None	operational	Operational	Section 52 (d) reports and council resolution

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		KPI 68 Number of section 71 reports submitted within 10 working days after month end by 30 June 2021	12 Reports	6	3	3	None	None	operational	Operational	Section 71 reports, proof of submission to the Mayor and provincial treasury and acknowledgement of receipts from the Mayor
		KPI 69 Annual Financial Statements submitted to the Auditor General by the 31st of August 2021	2019/2020 AFS submitted to AG by 31st August 2018	1	1	1	None	None	operational	N/A	Copy of the AFS and acknowledgement letter
		KPI 70 Quarterly reports on Municipal Property Rates Act submitted to council by 30 June 2021	4	2	2	2	None	None	operational	N/A	MPRA reports and council resolution/ council minutes.
		KPI 71 Receipts from debtors expressed as a % of total revenue for the period from 1 July 2020 to 30 June 2021	88% To collect 80% of outstanding debt by 2022.	90%	252%	252%	None	None	operational	N/A	List of debtors' receipts, Revenue Report Control levy summary

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		KPI 72 Number of supplementary valuations conducted by the 30th of June 2021	1	N/A					Operational	Operational	Supplementary valuations roll
		KPI 73 Cash/trade creditors coverage ratio by 30 June 2021	2:01	1:01	1:01	1:01	None	None	Operational	Operational	Bank Statement, creditors listing / age analysis
		KPI 74 Net creditors' days by 30 June 2021	90 days	30 days	30 days	30 days	None	None	operational	Operational	Creditors age analysis, Proof of payment, cashbook. Date stamp on Invoice.
Strategic Goals	Objectives	Key Performance Indicators	Baseline 2018/2019	Annual Performance	Mid-Year planned	Mid-Year actual	Challenges	Corrective measures	Annual Budget	Actual Expendit	Portfolio of Evidence
Strategic Focus Area: Good Governance and Public Participation											
Foster Participative Cohesion and Coll	To annually develop /review a credible IDP that is aligned to regional, provincial and national priorities and that addresses the needs of the community that we serve	KPI 75 Draft IDP tabled to council by 31 March 2021	2018/2019 draft IDP	Draft IDP tabled to council by 31 March 2020	N/A				Operational	N/A	Draft IDP and Council Resolution

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abor ation	KPI 76 Final IDP submitted and approved by council by 31 May 2021	2019/2020 Final IDP	Final IDP submitted and approved by council by 31 May 2020					Operational	N/A	Agenda, minutes and attendance register
	KPI 78 Number of IDP Rep forum meetings held by 30 June 2021	4 IDP Rep forum meetings held	4	2	2	None	None	Operational	Operational	Agenda, minutes and attendance register
	KPI 79 Number of IDP steering committee meetings held by 30 June 2021	4 steering committee meetings held	4	2	2	None	None	Operational	Operational	Agenda, minutes and attendance register
	KPI 80 Number of Audit, Risk and Performance Committee reports submitted to council by 30 June 2021	4	4	2	2	None	None	Operational	Operational	Council minutes

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		KPI 81 Number of Internal Audit reports submitted to the Audit, Risk and Performance Committee by 30 June 2021	4	4	2	2	None	None	Operational	Operational	, Agenda, minutes and attendance register
Improve risk management processes by ensuring that all identified risks are mitigated		KPI 82 Number of Wards represented at IDP/budget community participation meetings by 30 June 2021	4	N/A	N/A				Operational	Operational	Agenda, minutes and attendance register
		KPI 83 Number of Audit, Risk and Performance Committee meetings held by 30 June 2021	4	4	2	2	None	None	Operational	Operational	Minutes, agenda, attendance register.
		KPI 84 Section 46 MSA report submitted to AGSA by 31 August 2020	1	1	1	1	None	None	Operational	Operational	Section 46 report and council resolution
		KPI 85 Progress report on the implementation of Audit Action Plan submitted to Council by 30 June 2021	2	N/A	N/A				Operational	Operational	Audit Action Plan

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<p>To plan, monitor, report and evaluate performance of the municipality and employees within required timeframes</p>	<p>KPI 86 2021-2022 Service Delivery Budget and Implementation Plan (SDBIP) approved by the Mayor by 28 June 2021</p>	<p>2019/2020 SDBIP</p>	<p>N/A</p>	<p>N/A</p>	<p>Operational</p>	<p>Operational</p>	<p>Mayor approved copy of the SDBIP</p>
	<p>KPI 87 Number of 2021-2022 performance agreements signed by the Directors/ Accounting Officer/ Mayor and by the 30 June 2021</p>	<p>5</p>	<p>N/A</p>		<p>operational</p>	<p>Operational</p>	<p>Copies of signed Performance Agreements</p>
	<p>KPI 88 Section 72 report compiled and submitted to the National and Provisional Treasury and COGHSTA by 25 January 2021</p>	<p>19/2020 Section 72</p>	<p>N/A</p>		<p>operational</p>	<p>Operational</p>	<p>Section 72 report/proof of submission</p>

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		KPI 89 Mid-Year performance review session conducted and submitted to COGHSTA by 31 January	1 review session	Mid-Year performance review session conducted by 31 January 2021	N/A				operational	Operational	Agenda, minutes and attendance register and proof of submission
To plan, monitor, report and evaluate performance of the municipality and employees within required timeframes		KPI 90 Number of performance evaluation of the accounting officer and senior management for 2019-2020 by 30 June 2021	1	N/A	N/A				operational	Operational	Minutes, attendance register, evaluation forms and agenda.
		KPI 91 IDP/PMS/Budget process plan approved by 31st August 2021	1 review session	1	1	1	None	None	operational	Operational	Council resolution
		KPI 92 Number of strategic risk assessments/reviews conducted by 30 June 2021	2	4	2	2	None	None	operational	Operational	2 strategic risk assessment reports and attendance register

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		KPI 93 Final Annual Report submitted to council by end of Jan 2021	1	N/A	N/A	operational	N/A	Council Resolution
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