



Dr. Beyers Naudé

MUNICIPALITY | MUNISIPALITEIT | UMASIPALA

LEADING PARTNER FOR DEVELOPMENT

EC 101

2020/21

MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT

MFMA SECTION 72 REPORT

This report has been prepared in terms of the Local Government: Municipal Finance Management Act No. 56 of 2003 & the Municipal Budget and Reporting Regulations, Government Gazette 32141, 17 April 2009.

Completed and presented to the Mayor on 25 January 2021



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Working together for development

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DR. BEYERS NAUDÉ MUNICIPALITY
MID-YEAR BUDGET & PERFORMANCE ASSESSMENT – JANUARY 2021

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Section 16 – In-year reports of municipal entities attached to the municipality's in-year report

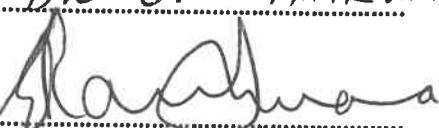
Dr Beyers Naudé Municipality does not have any municipal entities, thus not applicable.

Section 17 – Quality Certificate by Accounting Officer

I, Dr E.M. Rankwana, the Accounting Officer of Dr Beyers Naudé Municipality, hereby certify that the mid-year budget and performance assessment for the period ended 31 December 2020 has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.

Accounting Officer of Dr Beyers Naudé Municipality (EC 101)

Print Name: Dr. E.M. RANKWANA

Signature: 

Date: 25/01/2021

Section 18 – Authorisation by Mayor

I, Deon De Vos, the Mayor of Dr Beyers Naudé Municipality, hereby certify that the mid-year budget and performance assessment for the period ended 31 December 2020 has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.

Mayor of Dr Beyers Naudé Municipality (EC 101)

Print Name: Deon W.S. De Vos

Signature: 

Date: 25/01/2021

DR. BEYERS NAUDÉ MUNICIPALITY
MID-YEAR BUDGET & PERFORMANCE ASSESSMENT – JANUARY 2021

1. INTRODUCTION

1.1 Purpose

The purpose of this report is to submit the outcome of the mid-year assessment performed in accordance with section 72 of the MFMA, for the 6 months ended 31 December 2020, to the Mayor of the Dr Beyers Naudé Local Municipality in order to:

- Make recommendations as to whether an adjustments budget is necessary; and
- Recommend revised projections for revenue and expenditure as may be required.

This report enables the Mayor to give effect to the provisions embodied in section 54 of the MFMA.

1.2 Background

A high-level assessment was conducted of the actual financial and performance results for the 6 months ended 31 December 2020, to enable the accounting officer to make recommendations as to any adjustments, if any, required to be made to the 2019/20 budget.

The report highlights the status of revenue and expenditure that may require revision in accordance with the provisions of section 28 of the MFMA. The operating expenditure excluded certain non-cash items which are only accounted for on an annual basis. These non-cash items include items such as impairment losses.

2. LEGISLATIVE FRAMEWORK

2.1 Local Government: Municipal Finance Management Act (Act No 56 of 2003) (MFMA)

Section 54: Budgetary control and early identification of financial problems

1. On receipt of a statement or report submitted by the accounting officer of the municipality in terms of section 71 or 72, the mayor must—
 - a. consider the statement or report;
 - b. check whether the municipality's approved budget is implemented in accordance with the service delivery and budget implementation plan;
 - c. 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. in the case of a section 72 report, submit the report to the council by 31 January of each year.

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2. If the municipality faces any serious financial problems, the mayor must—
 - a. promptly respond to and initiate any remedial or corrective steps proposed by the accounting officer to deal with such problems, which may include— (i) steps to reduce spending when revenue is anticipated to be less than projected in the municipality's approved budget; (ii) the tabling of an adjustments budget; or (iii) steps in terms of Chapter 13; and
 - b. alert the council and the MEC for local government in the province to those problems.
3. The mayor must ensure that any revisions of the service delivery and budget implementation plan are made public promptly. Report to provincial executive if conditions for provincial intervention exist.

2.2 Municipal Budget and Reporting Regulations, 2009 (MBRR)

Section 33: Format of a mid-year budget and performance assessment

A mid-year budget and performance assessment of a municipality referred to in section 72 of the Act must be in a format specified in Schedule C and include 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.

Section 34: Publication of mid-year budget and performance assessments

1. Within five working days of 25 January each year the municipal manager must make the mid-year budget and performance assessment public by placing it on the municipal website.
2. The municipal manager must make public any other information that the municipal council considers appropriate to facilitate public awareness of the mid-year budget and performance assessment, including- (a) summaries in alternate languages predominant in the community, and (b) information relevant to each ward in the municipality.

Section 35: Submission of mid-year budget and performance assessments

The municipal manager must submit to the National Treasury and the relevant provincial treasury, in both printed and electronic form-

- a. the mid-year budget and performance assessment by 25 January of each year; and
- b. any other information relating to the mid-year budget and performance assessments as may be required by the National Treasury.

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PART 1: MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT

SECTION 1 - MAYOR'S REPORT

The mid-year report is used as a management tool to assess the Municipality's performance and financial position against the approved budget by analysing trends and patterns for the first six months of the 2020/2021 financial year, with a view of giving effect to the Mayor and Council's oversight role and to recommend the need for an adjustment budget as envisaged by the Municipal Finance Management Act.

In terms of Section 72(1)(a) and 52(d) of the Local Government: Municipal Finance Management Act (MFMA), Act 56 of 2003 the Accounting Officer must by 25 January of each year assess the performance of the municipality during the first half of the financial year. A report on such an assessment must, in terms of Section 72(1)(b) of the MFMA, be submitted to the Mayor, Provincial and National Treasury. Once the Mayor has considered the report, it must be submitted to Council by 31 January in terms of Section 54 of the MFMA.

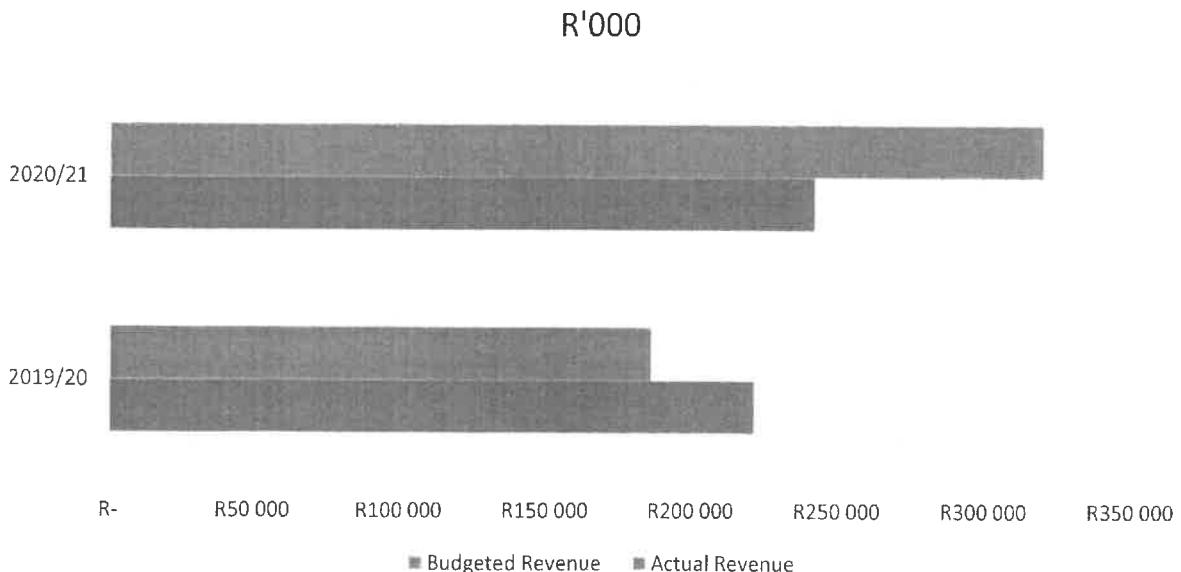
1.1 Summary of the 2019/20 annual report

In terms of section 121(3) of the MFMA, the municipality is required to include the audit report in the municipality's annual report to be tabled. Until the annual report is tabled as required section 127(2) of the MFMA, the audit report is not a public document and should therefore be treated as confidential.

The Draft Annual Report for the 2019/20 financial year will be tabled to Council on 25 February 2021 in accordance with the extension granted by the Minister of Finance for the submission of the 2019/20 financial statements due to the Covid-19 pandemic.

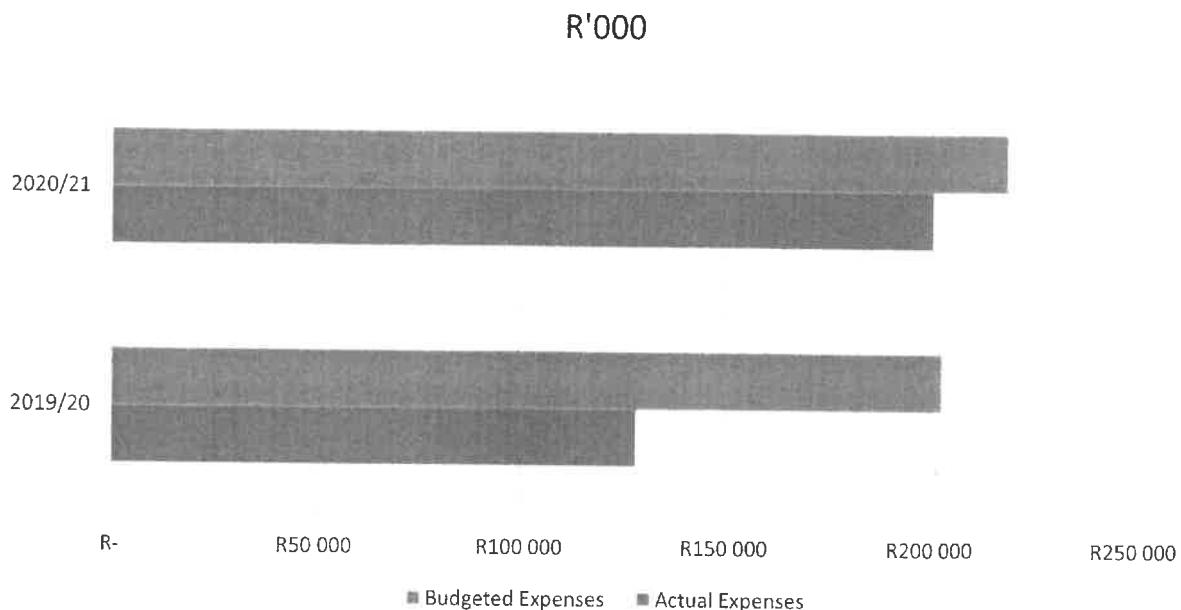
1.2 Summary of the 2020/21 financial year's Performance against the Budget

1.2.1 Operating Revenue (R242 175 000 vs. Budget R320 404 000)

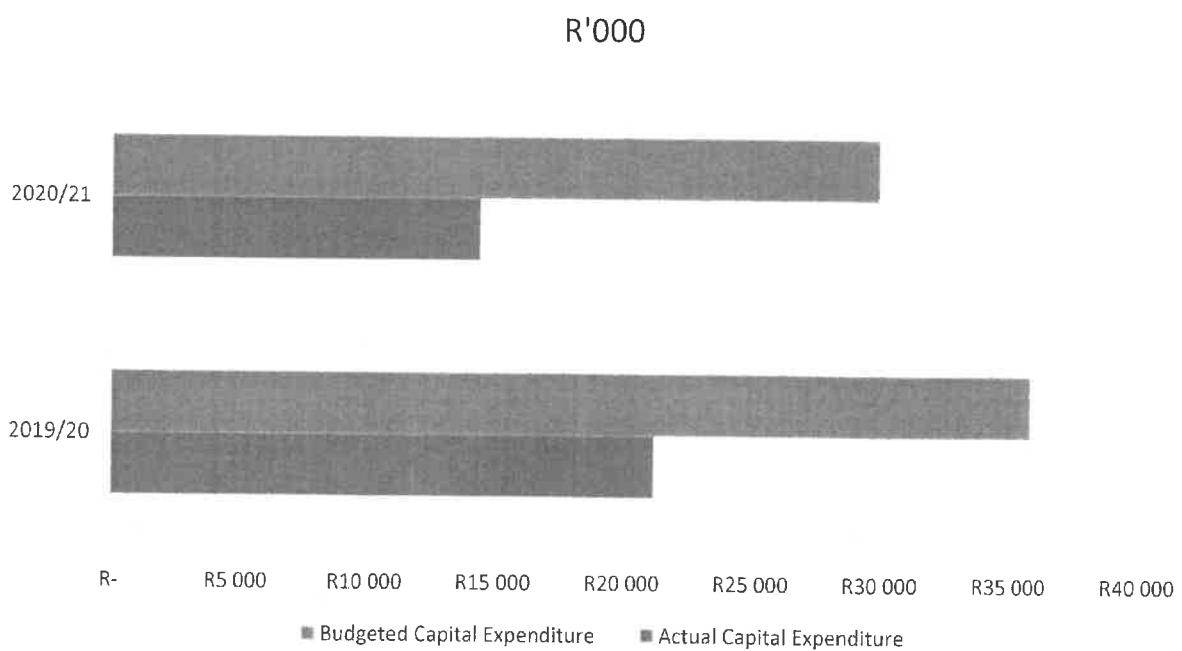


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1.2.2 Operating Expenses (Actual: R200 432 000 vs. Budget: R218 788 000)



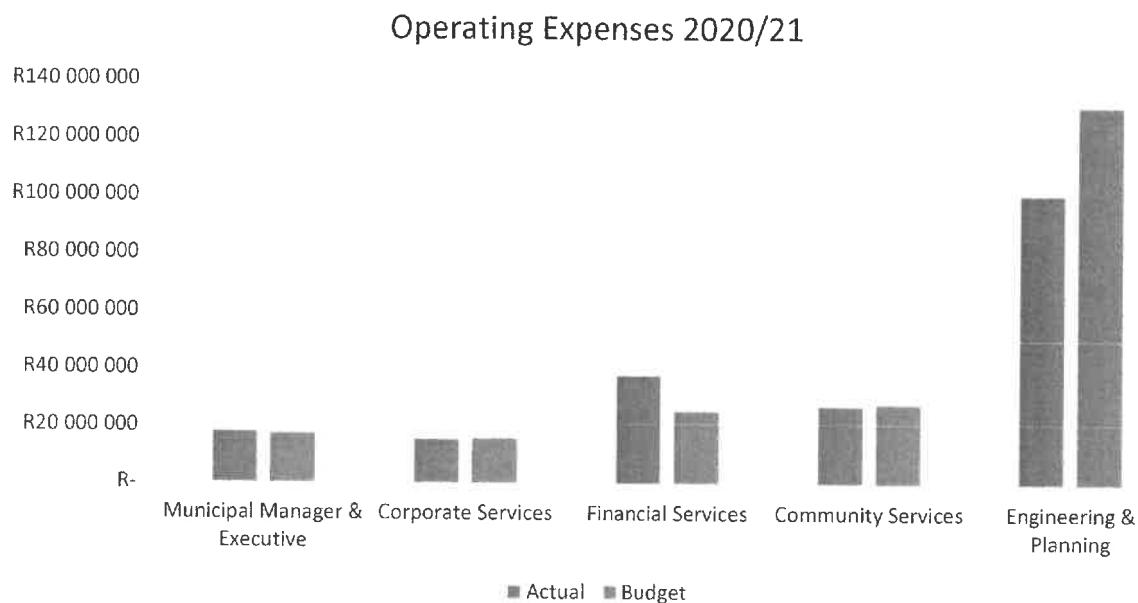
1.2.3 Capital Expenditure (Actual: R14 426 000 vs. Budget: R29 885 000)



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1.3 Summary of the 2020/21 financial year's Performance per Vote

1.3.1 Operating Expenses per Vote (Actual: R200 432 000 vs. Budget: R218 788 000)



VOTE	ACTUAL	BUDGET	VARIANCE	VARIANCE %
Municipal Manager & Executive	R18 061 000	R17 563 000	(R498 000)	(2.76%)
Corporate Services	R15 512 000	R15 807 000	R295 000	1.90%
Financial Services	R37 974 000	R25 623 000	(R12 351 000)	(32.52%)
Community Services	R27 581 000	R28 317 000	R736 000	2.67%
Engineering and Planning	R101 004 000	R131 478 000	R30 474 000	30.17%
Total	R200 432 000	R218 788 000	R18 356 000	9.32%

Municipal Manager & Executive Council: The overspending is accepted as reasonable and the expenditure corrections will be provided in the adjustments budget.

Corporate Services: The underspending was mainly due to the negative impact of the Covid-19 pandemic on cash resources and legal costs. The variance is immaterial and accepted as reasonable.

Financial Services: The overspending was driven by the unavoidable expenditure relating to leasing of vehicles, interest charged as a result of late settlement of creditors and free basic services. The required corrections will be provided for in the adjustments budget.

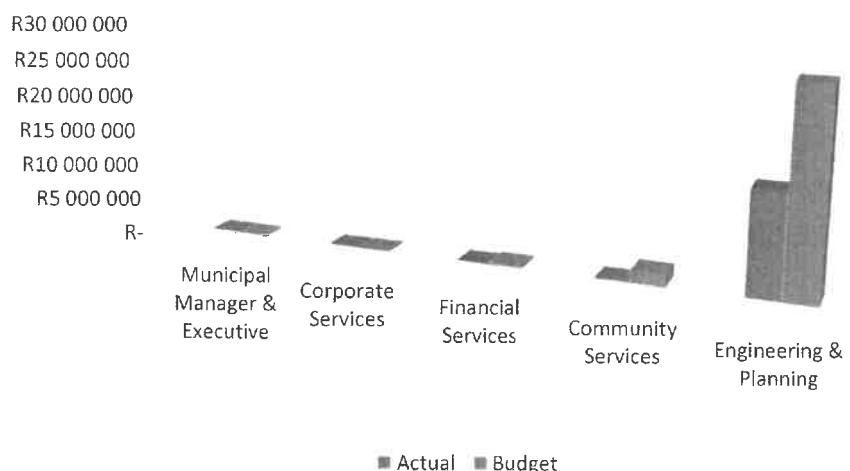
Community Services: The underspending was mainly due to the negative impact of the Covid-19 pandemic on cash resources. The variance is immaterial and accepted as reasonable.

Technical Services: The underspending was mainly due to depreciation that is accounted for at the end of the financial year and the negative impact of the Covid-19 pandemic on cash resources.

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1.3.2 Capital Expenditure per Vote (Actual: R14 426 000 vs. Budget: R29 885 000)

Capital Expenditure 2020/21



VOTE	ACTUAL	BUDGET	VARIANCE	VARIANCE %
Municipal Manager & Executive	R0	R0	R0	0%
Corporate Services	R0	R0	R0	0%
Financial Services	R57 000	R330 000	R273 000	(82.73%)
Community Services	R151 000	R1 735 000	R1 584 000	(91.30%)
Technical Services	R14 218 000	R27 821 000	R13 603 000	(48.89%)
Total	R14 426 000	R29 885 000	R15 459 000	(51.73%)

Municipal Manager & Executive: No expenditure was incurred because no provision was made in the budget.

Corporate Services: No expenditure was incurred because no provision was made in the budget.

Financial Services: The underspending is mainly due to the negative impact of the Covid-19 pandemic on cash resources.

Community Services: The underspending was mainly due to construction delays and tender processes being extended due to the national government Covid-19 disaster regulations restrictions.

Technical Services: The underspending was mainly due to construction delays and tender processes being extended due to the national government Covid-19 disaster regulations restrictions.

1.4 Remedial Action taken on the 2019/20 Audit Outcome

The annual report of the 2019/20 financial year is covered in a separate report to Council. Any problems and/or corrective action identified in the oversight report by Council will be monitored and actioned for correction in the current financial year.

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1.5 Recommendation

In terms of section 28 of the Municipal Finance Management Act, 56 of 2003, a municipality may revise an approved annual budget through an adjustment budget under the following circumstances:

(2) An adjustment budget-

- a) must adjust the revenue and expenditure estimates downwards if there is material under-collection of revenue during the current year;
- b) may appropriate additional revenues that have become available over and above those anticipated in the annual budget, but only to revise or accelerate spending programmes already budgeted for;
- c) may, within a prescribed framework, authorise unforeseeable and unavoidable expenditure recommended by the mayor of the municipality;
- d) may authorise the utilization of projected savings in one vote towards spending under another vote;
- e) may authorise the spending of funds that were unspent at the end of the past financial year where the under-spending could not reasonably have been foreseen at the time to include projected roll-overs when the annual budget for the current year was approved by the council;
- f) may correct any errors in the annual budget; and
- g) may provide for any other expenditure within a prescribed framework.

Based on the Mid-year Performance Assessment, it is thus recommended that the municipality revise the budget during February 2021 due to projected savings and corrections to be made to the Revenue and Expenditure Budgets.

SECTION 2 – RESOLUTIONS

This is the resolution that will be presented to Council when the Mid-year Budget and Performance Assessment is tabled:

RECOMMENDATION:

That Council take cognisance of the 2020/21 Mid-year Budget and Performance Assessment as tabled in terms of Section 54 and 72 of the Municipal Finance Management Act.

That a revised budget for 2020/21 be submitted to Council to accommodate all new allocations and any other adjustments to the budget as well as the Service Delivery Budget and Implementation Plan (SDBIP).

SECTION 3 – EXECUTIVE SUMMARY

3.1 Introduction

The Mid-year Assessment has been prepared in terms of the Municipal Budget and Reporting Regulations (as per the prescribed formats). It is used as a management tool to assess the Municipality's performance and financial position against the approved budget by analysing trends and patterns for the first six months of the 2020/2021 financial year, with a view of giving effect to the Mayor and Council's oversight role and to recommend the need for an adjustment budget as envisaged by the Municipal Finance Management Act.

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3.2 Performance Indicators

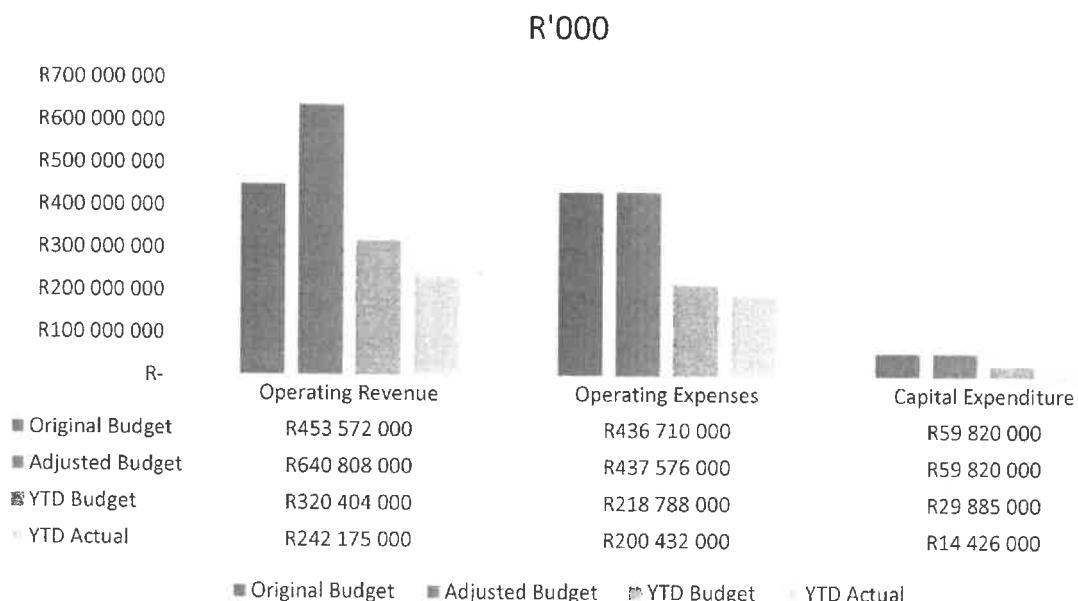
Supporting Table SC2 Monthly Budget Statement - performance indicators - M06 December

Description of financial indicator	Basis of calculation	Ref	2019/20	Budget Year 2020/21			
			Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
Borrowing Management							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		1,8%	11,5%	11,5%	2,2%	3,2%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0,0%	0,0%	0,0%	0,0%	0,0%
Safety of Capital							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		27,5%	9,1%	8,5%	26,9%	8,5%
Gearing	Long Term Borrowing/ Funds & Reserves		-50,4%	0,0%	0,0%	90,1%	0,0%
Liquidity							
Current Ratio	Current assets/current liabilities	1	20,8%	367,4%	504,4%	30,1%	504,4%
Liquidity Ratio	Monetary Assets/Current Liabilities		0,8%	316,3%	453,4%	1,0%	453,4%
Revenue Management							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Months Receipts/ Last 12 Months Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		32,4%	15,1%	10,7%	26,6%	10,7%
Longstanding Debtors Recovered	Debtors > 12 Months Recovered/Total Debtors > 12 Months Old		0,0%	0,0%	0,0%	0,0%	0,0%
Creditors Management							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))						
Funding of Provisions							
Percentage of Provisions Not Funded	Unfunded Provisions/Total Provisions						
Other Indicators							
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2					
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2					
Employee costs	Employee costs/Total Revenue - capital revenue		45,0%	37,1%	26,3%	35,7%	26,3%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		0,0%	0,0%	0,0%	0,0%	0,0%
Interest & Depreciation	I&D/Total Revenue - capital revenue		17,6%	11,1%	7,9%	1,8%	2,2%
IDP regulation financial viability indicators							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)						
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services						
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure						

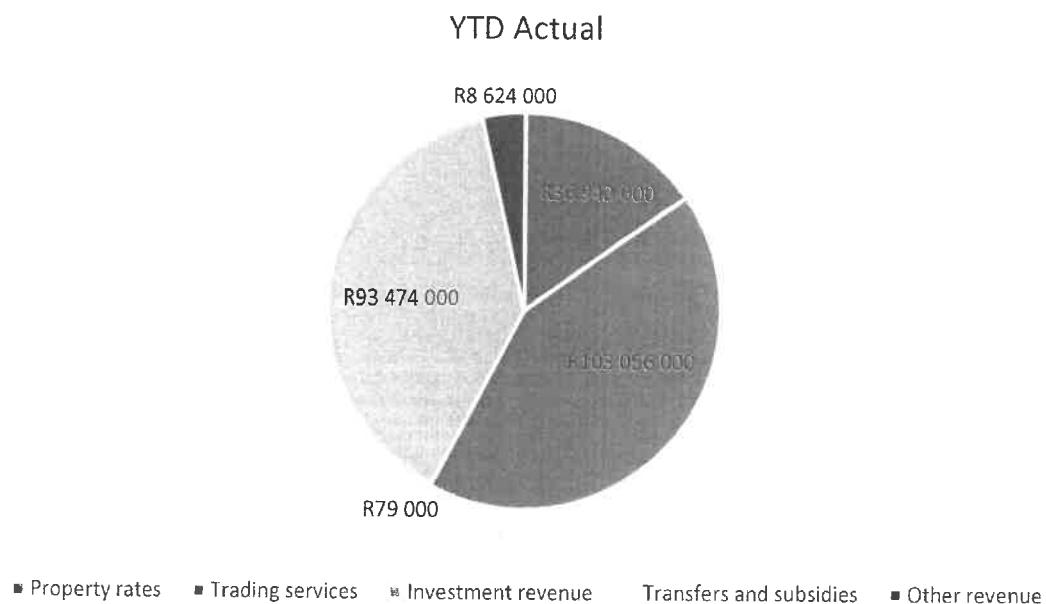
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3.3 Performance against the approved annual budget and the latest approved adjustment budget

The following graphs show the performance of the municipality against the latest adjustment budget (operating and capital budget) as at 31 December 2020:



3.3.1 Revenue by source

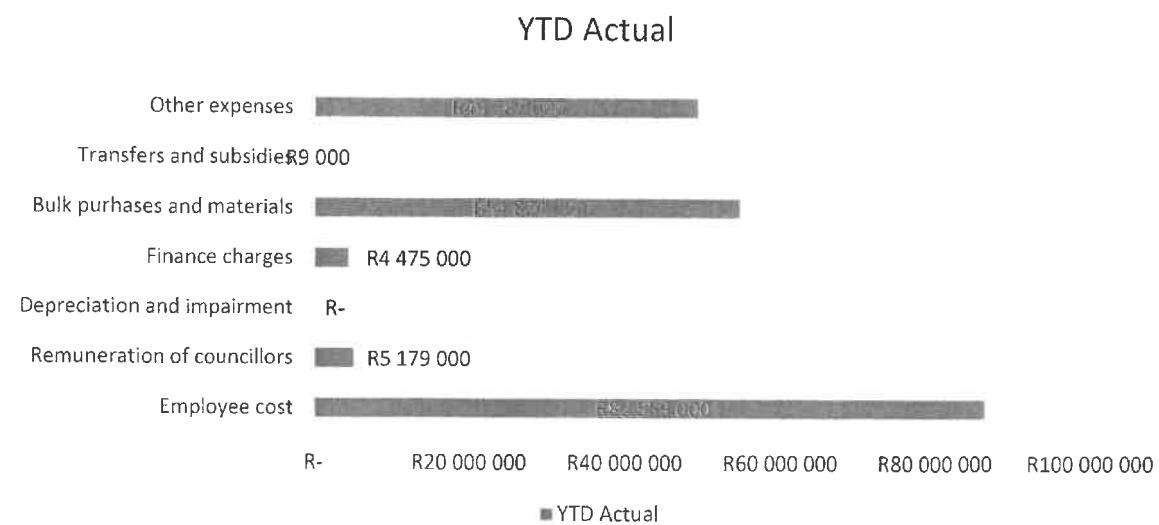


Overall, the revenue budget reflects a (24%) variance on the year-to-date projections. Reasons for the variance include:

- Land sales did not materialise as planned.

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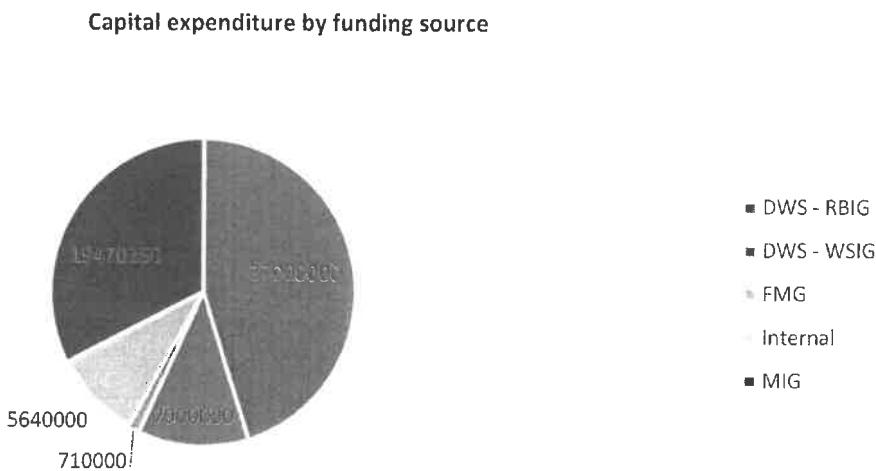
3.3.2 Operating expenses by type



Overall the operating expenditure budget reflects a (8%) variance on the year-to-date projections. Reasons for the variance include:

- No depreciation and debt impairment run has been performed to date. The calculation is performed at year-end.
- Water inventory entries are only processed at year-end.

3.3.3 Capital expenditure by funding source



The capital expenditure budget reflects an underspending of 52% on the year-to-date projections mainly driven by extensions granted on tender due dates due to the Covid-19 pandemic.

3.4 Impact of 1st Adjustment Budget

Dr Beyers Naudé Municipality adjusted other revenue for land sales upwards with its first adjustment budget in order to give effect of the activities contained in the financial recovery plan. Council approved the 1st adjustment budget on 30 November 2020.

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SECTION 4 – IN-YEAR BUDGET TABLES

4.1 Table C1 Monthly Budget Statement Summary - M06 December

Description R thousands	2019/20	Budget Year 2020/21							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YTD actual	YTD budget	YTD variance	YTD Variance %	Full Year Forecast
Financial Performance									
Property rates	34 863	51 603	51 603	(25)	36 942	25 802	11 140	43%	51 603
Service charges	190 694	251 954	251 954	12 468	103 056	125 977	(22 921)	-18%	251 954
Investment revenue	442	3 660	3 660	27	79	1 830	(1 751)	-96%	3 660
Transfers and subsidies	108 360	118 413	118 413	44 909	93 474	59 206	34 268	58%	118 413
Other own revenue	16 886	27 942	215 178	1 085	8 624	107 589	(98 965)	-92%	215 178
Total Revenue (excluding capital transfers and contributions)	351 245	453 572	640 808	58 464	242 175	320 404	(78 229)	-24%	640 808
Employee costs	158 143	168 482	168 482	14 763	86 559	84 241	2 318	3%	168 482
Remuneration of Councillors	9 454	9 987	9 987	703	5 179	4 994	186	4%	9 987
Depreciation & asset impairment	53 287	46 094	46 094	–	0	23 047	(23 047)	-100%	46 094
Finance charges	8 505	4 214	4 214	563	4 475	2 107	2 368	112%	4 214
Materials and bulk purchases	94 827	109 995	110 861	7 020	54 824	55 431	(607)	-1%	110 861
Transfers and subsidies	363	30	30	2	9	15	(6)	-40%	30
Other expenditure	141 203	97 907	97 907	10 938	49 387	48 954	433	1%	97 907
Total Expenditure	465 781	436 710	437 576	33 988	200 432	218 788	(18 356)	-8%	437 576
Surplus/(Deficit)									
Transfers and subsidies – capital	(114 536)	16 863	203 233	24 476	41 744	101 616	(59 873)	-59%	203 233
	58 841	47 495	47 495	90	15 775	23 747	#####	-34%	47 495
Surplus / (Deficit) for the year	(55 695)	64 358	250 728	24 566	57 518	125 364	(67 845)	-54%	250 728
Capital expenditure & funds sources									
Capital expenditure	–	59 820	59 820	2 863	14 426	29 885	(15 459)	-52%	59 820
Capital transfers recognised	52	53 470	53 470	2 850	11 361	26 735	(15 374)	-58%	53 470
Internally generated funds	–	6 350	6 350	13	3 066	3 150	(84)	-3%	6 350
Total sources of capital funds	52	59 820	59 820	2 863	14 426	29 885	(15 459)	-52%	59 820
Financial position									
Total current assets	57 746	538 032	738 752		72 176				738 752
	1 161				1 180				1 195
	486				723				982
Total non-current assets	1 195 982		1 195 982						
Total current liabilities	278 005	146 450	146 450		239 632				146 450
Total non-current liabilities	62 443	45 003	45 003		76 754				45 003
Community wealth/Equity	934 478	1 606 920	1 728 932		878 995				1 728
									932
Cash flows									
Net cash from (used) operating	(8 530)	822 576	1 023 295	(25 288)	(147 867)	511 648	659 514	129%	1 023
Net cash from (used) investing	–	(59 820)	(59 820)	–	–	(29 910)	(29 910)	100%	(59 820)
Net cash from (used) financing	(3 429)	(3 317)	(7 530)	1	(2)	(3 765)	(3 764)	100%	(7 530)
Cash equivalents at period-end	(10 725)	1 221 727	1 618 952	–	(147 400)	1 140 980	#####	113%	956 413
Debtors Age Analysis									
<i>Total By Income Source</i>	122	108	183	106	74	71	2 061	(180)	2 547

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4.2 Table C2: s71 Monthly Budget Statement Summary (functional classification)

Description	2019/20	Budget Year 2020/21							
	R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YTD actual	YTD budget	YTD variance	YTD variance %
Revenue - Functional									
Governance and administration	61 400	86 293	273 529	3 349	48 563	136 764	(88 201)	-64%	273 529
Executive and council	6 987	7 471	7 471	3 235	6 668	3 735	2 932	78%	7 471
Finance and administration	54 414	78 822	266 058	114	41 895	133 029	(91 133)	-69%	266 058
Community and public safety	17 167	20 426	20 426	8 737	15 467	10 213	5 255	51%	20 426
Community and social services	15 166	16 035	16 035	8 211	14 351	8 018	6 333	79%	16 035
Sport and recreation	15	92	92	5	26	46	(20)	-44%	92
Public safety	551	2 266	2 266	16	79	1 133	(1 054)	-93%	2 266
Housing	4	13	13	0	2	7	(5)	-72%	13
Health	1 430	2 020	2 020	505	1 010	1 010	(0)	0%	2 020
Economic and environmental services	16 372	27 824	27 824	178	12 915	13 912	(997)	-7%	27 824
Planning and development	1 566	1 578	1 578	18	1 105	789	316	40%	1 578
Road transport	14 806	26 247	26 247	160	11 810	13 123	(1 313)	-10%	26 247
Trading services	317 159	366 126	366 126	46 284	180 978	183 063	(2 085)	-1%	366 126
Energy sources	120 757	158 223	158 223	13 315	65 399	79 111	(13 712)	-17%	158 223
Water management	111 427	106 466	106 466	14 360	50 251	53 233	(2 982)	-6%	106 466
Waste water management	41 046	52 213	52 213	9 753	33 074	26 107	6 968	27%	52 213
Waste management	43 930	49 224	49 224	8 856	32 253	24 612	7 641	31%	49 224
Other	(2 012)	399	399	4	27	199	(172)	-86%	399
Total Revenue - Functional	410 086	501 067	688 303	58 554	257 950	344 152	(86 201)	-25%	688 303
Expenditure - Functional									
Governance and administration	161 856	109 694	110 694	12 261	67 323	54 990	12 333	22%	110 694
Executive and council	32 288	30 048	30 048	3 010	16 082	15 024	1 058	7%	30 048
Finance and administration	128 688	78 682	79 682	9 182	50 752	39 484	11 268	29%	79 682
Internal audit	881	964	964	69	489	482	7	1%	964
Community and public safety	32 764	35 290	36 156	3 169	18 243	18 078	165	1%	36 156
Community and social services	4 986	6 102	6 102	401	2 614	3 051	(437)	-14%	6 102
Sport and recreation	16 631	17 601	17 601	1 902	9 594	8 801	794	9%	17 601
Public safety	7 322	7 159	7 159	553	3 483	3 580	(96)	-3%	7 159
Health	3 825	4 427	5 293	315	2 552	2 647	(94)	-4%	5 293
Economic and environmental services	31 381	53 210	52 210	2 719	17 412	26 462	(9 050)	-34%	52 210
Planning and development	14 476	17 920	17 920	1 140	8 230	8 960	(729)	-8%	17 920
Road transport	16 906	35 290	34 290	1 580	9 182	17 502	(8 320)	-48%	34 290
Trading services	237 863	236 308	236 308	15 627	96 385	118 154	(21 769)	-18%	236 308
Energy sources	127 134	134 415	134 415	8 861	64 298	67 208	(2 909)	-4%	134 415
Water management	72 727	52 981	52 981	3 256	11 938	26 491	(14 553)	-55%	52 981
Waste water management	16 717	30 596	30 596	2 096	11 520	15 298	(3 778)	-25%	30 596
Waste management	21 285	18 315	18 315	1 415	8 629	9 157	(528)	-6%	18 315
Other	1 917	2 208	2 208	211	1 068	1 104	(36)	-3%	2 208
Total Expenditure - Functional	465 781	436 710	437 576	33 988	200 432	218 788	(18 356)	-8%	437 576
Surplus/ (Deficit) for the year	(55 695)	64 358	250 728	24 566	57 518	125 364	(67 845)	-54%	250 8

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4.3 Table C3: s71 Monthly Budget Statement – Financial Performance (revenue and expenditure by municipal vote)

The operating expenditure budget is approved by Council on the municipal vote level. The municipal votes reflect the organisational structure of the municipality.

Vote Description	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YTD actual	YTD budget	YTD variance	YTD variance %
R thousands									
Revenue by Vote									
Vote 1 – COUNCIL	21	51	51	2	96	26	70	273,1%	51
Vote 2 - MUNICIPAL MANAGER	–	20	20	–	–	10	(10)	-100,0%	20
Vote 3 - CORPORATE SERVICES: ADMINISTRN	22 878	24 302	24 302	11 455	21 153	12 151	9 002	74,1%	24 302
Vote 4 - CORPORATE SERVICES: COMM SERV	45 801	52 077	52 077	9 393	33 470	26 039	7 432	28,5%	52 077
Vote 5 - CORPORATE SERVICES: PROTECTION	2 976	7 751	7 751	160	2 508	3 876	(1 368)	-35,3%	7 751
Vote 6 - FINANCIAL SERVICES	44 498	77 891	265 127	97	40 911	132 564	(91 652)	-69,1%	265 127
Vote 7 - TECHNICAL SERVICES: ENGINEERING	173 167	180 752	180 752	24 132	94 413	90 376	4 037	4,5%	180 752
Vote 8 - TECHNICAL SERVICES: ELECTRICAL	120 757	158 223	158 223	13 315	65 399	79 111	(13 712)	-17,3%	158 223
Total Revenue by Vote	410 097	501 067	688 303	58 554	257 950	344 152	(86 201)	-25,0%	688 303
Expenditure by Vote									
Vote 1 – COUNCIL	16 246	14 122	14 122	914	7 053	7 061	(8)	-0,1%	14 122
Vote 2 - MUNICIPAL MANAGER	18 574	21 004	21 004	1 800	11 008	10 502	506	4,8%	21 004
Vote 3 - CORPORATE SERVICES: ADMINISTRN	44 905	31 614	31 614	3 074	15 512	15 807	(295)	-1,9%	31 614
Vote 4 - CORPORATE SERVICES: COMM SERV	43 916	42 792	43 658	3 747	21 237	21 829	(592)	-2,7%	43 658
Vote 5 - CORPORATE SERVICES: PROTECTION	12 575	12 976	12 976	1 064	6 344	6 488	(144)	-2,2%	12 976
Vote 6 - FINANCIAL SERVICES	88 490	51 245	51 245	7 146	37 974	25 623	12 351	48,2%	51 245
Vote 7 - TECHNICAL SERVICES: ENGINEERING	113 740	128 540	128 540	7 382	36 753	64 270	(27 517)	-42,8%	128 540
Vote 8 - TECHNICAL SERVICES: ELECTRICAL	127 134	134 415	134 415	8 861	64 251	67 208	(2 956)	-4,4%	134 415
Total Expenditure by Vote	465 580	436 710	437 576	33 988	200 132	218 788	(18 656)	-8,5%	437 576
Surplus/ (Deficit) for the year	(55 482)	64 358	250 728	24 566	57 819	125 364	(67 545)	-53,9%	250 728

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4.4 Table C4: s71 Monthly Budget Statement – Financial Performance (revenue and expenditure)

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

Description R thousands	2019/20	Budget Year 2020/21							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YTD actual	YTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue By Source									
Property rates	34 863	51 603	51 603	(25)	36 942	25 802	11 140	43%	51 603
Service charges – electricity revenue	105 346	140 611	140 611	6 217	50 817	70 306	(19 488)	-28%	140 611
Service charges – water revenue	35 994	44 596	44 596	2 746	17 620	22 298	(4 678)	-21%	44 596
Service charges – sanitation revenue	23 241	33 227	33 227	1 491	16 274	16 613	(339)	-2%	33 227
Service charges – refuse revenue	26 112	33 520	33 520	2 013	18 344	16 760	1 584	9%	33 520
Rental of facilities and equipment	702	1 014	1 014	35	400	507	(107)	-21%	1 014
Interest earned – external investments	442	3 660	3 660	27	79	1 830	(1 751)	-96%	3 660
Interest earned – outstanding debtors	5 705	4 803	4 803	383	2 872	2 402	470	20%	4 803
Fines, penalties and forfeits	31	34	34	–	6	17	(11)	-64%	34
Licences and permits	722	1 784	1 784	36	491	892	(401)	-45%	1 784
Agency services	1 696	3 929	3 929	124	2 007	1 964	43	2%	3 929
Transfers and subsidies	108 360	118 413	118 413	44 909	93 474	59 206	34 268	58%	118 413
Other revenue	1 315	16 377	203 613	507	2 848	101 807	(98 959)	-97%	203 613
Gains	6 715	–	–	–	–	–	–	–	–
Total Revenue (excluding capital transfers)	351 245	453 572	640 808	58 464	242 175	320 404	(78 229)	-24%	640 808
Expenditure By Type									
Employee related costs	158 143	168 482	168 482	14 763	86 559	84 241	2 318	3%	168 482
Remuneration of councillors	9 454	9 987	9 987	703	5 179	4 994	186	4%	9 987
Debt impairment	47 307	10 146	10 146	–	–	5 073	(5 073)	-100%	10 146
Depreciation & asset impairment	53 287	46 094	46 094	–	0	23 047	(23 047)	-100%	46 094
Finance charges	8 505	4 214	4 214	563	4 475	2 107	2 368	112%	4 214
Bulk purchases	91 665	109 125	109 125	6 980	53 720	54 562	(843)	-2%	109 125
Other materials	3 162	870	1 736	41	1 104	868	236	27%	1 736
Contracted services	22 101	10 089	10 089	2 298	8 389	5 044	3 345	66%	10 089
Transfers and subsidies	363	30	30	2	9	15	(6)	-40%	30
Other expenditure	71 795	77 673	77 673	8 639	40 997	38 836	2 161	6%	77 673
Losses	–	–	–	–	–	–	–	–	–
Total Expenditure	465 781	436 710	437 576	33 988	200 432	218 788	(18 356)	-8%	437 576
Surplus/(Deficit)									
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	(114 536)	16 863	203 233	24 476	41 744	101 616	(59 873)	(0)	203 233
	58 841	47 495	47 495	90	15 775	23 747	(7 973)	(0)	47 495
Surplus/(Deficit) after capital transfers & contributions	(55 695)	64 358	250 728	24 566	57 518	125 364			250 728
Taxation	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after taxation	(55 695)	64 358	250 728	24 566	57 518	125 364			250 728
Attributable to minorities	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) attributable to municipality	(55 695)	64 358	250 728	24 566	57 518	125 364			250 728
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	(55 695)	64 358	250 728	24 566	57 518	125 364			250 728

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4.5 Table C5: s71 Monthly Budget Statement – Capital Expenditure (municipal vote, standard classification and funding)

Vote Description R thousands	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
Multi-Year expenditure appropriation									
Vote 9 - COUNCIL	-	-	-	-	-	-	-	-	-
Vote 10 - MUNICIPAL MANAGER	-	-	-	-	-	-	-	-	-
Vote 11 - CORPORATE SERVICES: ADMINISTRN	-	-	-	-	-	-	-	-	-
Vote 12 - CORPORATE SERVICES: COMM SER	-	-	-	-	-	-	-	-	-
Vote 13 - CORPORATE SERVICES: PROTECTION	-	-	-	-	-	-	-	-	-
Vote 14 - FINANCIAL SERVICES (36: CS)	-	-	-	-	-	-	-	-	-
Vote 15 - TECHNICAL SERVICES: ENGINEERING	-	-	-	-	-	-	-	-	-
Vote 16 - TECHNICAL SERVICES: ELECTRICAL	-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	-	-	-	-	-	-	-	-	-
Single Year expenditure appropriation									
Vote 9 - COUNCIL	-	-	-	-	-	-	-	-	-
Vote 10 - MUNICIPAL MANAGER	-	-	-	-	-	-	-	-	-
Vote 11 - CORPORATE SERVICES: ADMINISTRN	-	-	-	-	-	-	-	-	-
Vote 12 - CORPORATE SERVICES: COMM SERV	-	4 060	3 060	-	151	1 530	(1 379)	-90%	3 060
Vote 13 - CORPORATE SERVICES: PROTECTION	-	410	410	-	-	205	(205)	-100%	410
Vote 14 - FINANCIAL SERVICES	-	710	710	13	57	330	(273)	-83%	710
Vote 15 - TECHNICAL SERVICES: ENGINEERING	-	53 111	54 111	2 850	13 207	27 056	(13 848)	-51%	54 111
Vote 16 - TECHNICAL SERVICES: ELECTRICAL	-	1 529	1 529	-	1 011	765	246	32%	1 529
Total Capital single-year expenditure	-	59 820	59 820	2 863	14 426	29 885	(15 459)	-52%	59 820
Total Capital Expenditure	-	59 820	59 820	2 863	14 426	29 885	(15 459)	-52%	59 820
Capital Expenditure - Functional Classification									
Governance and administration	-	710	710	13	57	330	(273)	-83%	710
Executive and council	-	-	-	-	-	-	-	-	-
Finance and administration	-	710	710	13	57	330	(273)	-83%	710
Community and public safety	-	3 000	2 000	-	120	1 000	(880)	-88%	2 000
Sport and recreation	-	3 000	2 000	-	120	1 000	(880)	-88%	2 000
Economic and environmental services	-	4 374	4 374	-	2 603	2 187	416	19%	4 374
Road transport	-	4 374	4 374	-	2 603	2 187	416	19%	4 374
Trading services	52	51 736	52 736	2 850	11 646	26 368	(14 722)	-56%	52 736
Energy sources	-	1 529	1 529	-	1 011	765	246	32%	1 529
Water management	52	39 350	40 350	2 850	6 115	20 175	(14 060)	-70%	40 350
Waste water management	-	9 797	9 797	-	4 490	4 899	(409)	-8%	9 797
Waste management	-	1 060	1 060	-	31	530	(499)	-94%	1 060
Total Capital Expenditure - Functional Classification	52	59 820	59 820	2 863	14 426	29 885	(15 459)	-52%	59 820
Funded by:									
National Government	52	53 470	53 470	2 850	11 361	26 735	(15 374)	-58%	53 470
Transfers recognised - capital	52	53 470	53 470	2 850	11 361	26 735	(15 374)	-58%	53 470
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	-	6 350	6 350	13	3 066	3 150	(84)	-3%	6 350
Total Capital Funding	52	59 820	59 820	2 863	14 426	29 885	(15 459)	-52%	59 820

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4.6 Table C6: s71 Monthly Budget Statement – Financial Position

Description R thousands	2019/20	Budget Year 2020/21			
	Audited Outcome	Original Budget	Adjusted Budget	YTD actual	Full Year Forecast
ASSETS					
Current assets					
Cash	1 235	462 288	663 007	469	663 007
Call investment deposits	1 025	1 000	1 000	1 961	1 000
Consumer debtors	143 014	61 244	61 244	107 956	61 244
Other debtors	(97 302)	7 200	7 200	(43 966)	7 200
Current portion of long-term receivables	–	–	–	–	–
Inventory	9 774	6 300	6 300	5 756	6 300
Total current assets	57 746	538 032	738 752	72 176	738 752
Non current assets					
Long-term receivables	67 959	–	–	523	–
Investments	4	–	–	4	–
Investment property	(192)	–	–	67 783	–
Property, plant and equipment	1 079 899	1 195 982	1 195 982	1 098 928	1 195 982
Intangible	363	–	–	31	–
Other non-current assets	13 453	–	–	13 453	–
Total non current assets	1 161 486	1 195 982	1 195 982	1 180 723	1 195 982
TOTAL ASSETS	1 219 232	1 734 015	1 934 734	1 252 899	1 934 734
LIABILITIES					
Current liabilities					
Borrowing	–	(4 214)	(4 214)	–	(4 214)
Consumer deposits	4 633	3 317	3 317	3 456	3 317
Trade and other payables	263 213	140 316	140 316	224 280	140 316
Provisions	10 160	7 031	7 031	11 896	7 031
Total current liabilities	278 005	146 450	146 450	239 632	146 450
Non current liabilities					
Borrowing	(6 579)	10 000	10 000	11 755	10 000
Provisions	69 022	35 003	35 003	64 999	35 003
Total non current liabilities	62 443	45 003	45 003	76 754	45 003
TOTAL LIABILITIES	340 449	191 453	191 453	316 386	191 453
NET ASSETS	878 783	1 542 562	1 743 281	936 513	1 743 281
COMMUNITY WEALTH/EQUITY					
Accumulated Surplus/(Deficit)	921 436	1 606 920	1 728 932	865 953	1 728 932
Reserves	13 042	–	–	13 042	–
TOTAL COMMUNITY WEALTH/EQUITY	934 478	1 606 920	1 728 932	878 995	1 728 932

The value reflected in the Financial Position will not reconcile to the Debtors Age Analysis shown on Table C1 and SC3. The Financial Position includes the total annual billing to date, whereas the age analysis includes those amounts which have become due and not the ‘future’ amounts.

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4.7 Table C7: s71 Monthly Budget Statement – Cash Flow

Description	2019/20	Budget Year 2020/21							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YTD actual	YTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands									
CASH FLOW FROM OPERATING ACTIVITIES									
Receipts									
Property rates	(0)	49 819	49 819	–	(9)	24 910	(24 919)	-100%	49 819
Service charges	(7 888)	241 294	241 294	(245)	(1 642)	120 647	(122 289)	-101%	241 294
Other revenue	(57)	6 423	207 142	(12)	(36)	103 571	(103 607)	-100%	207 142
Transfers and Subsidies - Operational	(34)	108 034	108 034	(8 954)	(52 101)	54 017	(106 118)	-196%	108 034
Transfers and Subsidies - Capital	(551)	47 495	47 495	–	–	23 747	(23 747)	-100%	47 495
Interest	–	–	–	–	–	–	–	–	–
Payments									
Suppliers and employees	–	365 267	365 267	(16 077)	(94 078)	182 634	276 711	152%	365 267
Finance charges	–	4 214	4 214	–	–	2 107	2 107	100%	4 214
Transfers and Grants	–	30	30	–	–	15	15	100%	30
NET CASH FROM/(USED) OPERATING ACTIVITIES	(8 530)	822 576	1 023 295	(25 288)	(147 867)	511 648	659 514	129%	1 023 295
CASH FLOWS FROM INVESTING ACTIVITIES									
Receipts									
Proceeds on disposal of PPE	–	–	–	–	–	–	–	–	–
Payments									
Capital assets	–	(59 820)	(59 820)	–	–	(29 910)	(29 910)	100%	(59 820)
NET CASH FROM/(USED) INVESTING ACTIVITIES	–	(59 820)	(59 820)	–	–	(29 910)	(29 910)	100%	(59 820)
CASH FLOWS FROM FINANCING ACTIVITIES									
Receipts									
Short term loans	–	–	–	–	–	–	–	–	–
Borrowing long term/refinancing	–	–	–	–	–	–	–	–	–
Increase (decrease) in consumer deposits	(3 429)	(3 317)	(3 317)	1	(2)	(1 658)	1 657	-100%	(3 317)
Payments									
Repayment of borrowing	–	–	(4 214)	–	–	(2 107)	(2 107)	100%	(4 214)
NET CASH FROM/(USED) FINANCING ACTIVITIES	(3 429)	(3 317)	(7 530)	1	(2)	(3 765)	(3 764)	100%	(7 530)
NET INCREASE/ (DECREASE) IN CASH HELD	(11 959)	759 439	955 945	(25 287)	(147 868)	477 972			955 945
Cash/cash equivalents at beginning:	1 235	462 288	663 007		469	663 007			469
Cash/cash equivalents at month/year end:	(10 725)	1 221 727	1 618 952		(147 400)	1 140 980			956 413

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PART 2: SUPPORTING DOCUMENTATION

Section 5 – Debtors’ Analysis

5.1 Supporting Table SC3: Aged Debtors

Choose name from list - Supporting Table SC3 Monthly Budget Statement - aged debtors - M06 December

Description R thousands	NT Code	Budget Year 2020/21										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	Total over 90 days		
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	3 068	2 635	2 349	2 070	1 633	2 070	24 005	(2 016)	35 815	27 762	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	5 024	1 693	947	516	373	264	2 668	(164)	11 422	3 758	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	9 106	569	562	467	6 615	377	17 869	(1 403)	34 161	23 924	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	4 105	913	851	831	1 483	771	14 457	(502)	22 910	17 041	-	-
Receivables from Exchange Transactions - Waste Management	1600	3 967	1 350	1 296	1 285	1 868	1 193	20 406	(249)	31 115	24 502	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	(1)	(1)	(1)	-	-
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	245	100	104	72	79	55	3 422	(527)	3 551	3 102	-	-
Other	1900	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	2000	25 515	7 262	6 108	5 339	12 051	4 730	82 827	(4 861)	138 972	100 088	-	-
2019/20 - totals only		0	0	0	0	0	0	0	0	-	-	0	0
Debtors Age Analysis By Customer Group													
Organs of State	2200	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	2300	9 037	1 870	1 159	791	4 459	492	11 495	(2 056)	27 246	15 181	-	-
Households	2400	16 476	5 392	4 949	4 549	7 592	4 239	71 332	(2 805)	111 726	84 907	-	-
Other	2500	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	2600	25 515	7 262	6 108	5 339	12 051	4 730	82 827	(4 861)	138 972	100 088	-	-

Section 6 – Creditors’ Analysis

6.1 Supporting Table SC4: Aged Creditors

Choose name from list - Supporting Table SC4 Monthly Budget Statement - aged creditors - M06 December

Description R thousands	NT Code	Budget Year 2020/21									Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	(5 000)	(6 605)	8 124	2 523	(5 567)	14 108	40 043	86 235	133 861	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	7 380	7 868	5 254	770	1 440	2 718	21 748	19 352	66 531	-
Auditor General	0800	(398)	983	419	(179)	(240)	(266)	(830)	6 441	5 929	-
Other	0900	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	1 982	2 245	13 797	3 115	(4 367)	16 559	60 961	112 028	206 321	-

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Section 7 – Investment Portfolio Analysis

7.1 Supporting Table SC5: Investment Portfolio

FUND	ACCOUNT NUMBER	INSTITUTION	INVESTMENT VOTE	Balance per statements December 2020
MONEY MARKET	9257114251	ABSA BANK	629889415100	27 711,52
CALL DEPOSIT	1100458805501	INVESTEC BANK	629889414800	2 937,98
7DAY INTEREST PLUS	74374220066	FIRST NATIONAL BANK	629889415700	0,00
FMG CALL ACCOUNT	588476692/003	STANDARD BANK	629889418200	2 978,18
MIG CALL ACCOUNT	588476692/002	STANDARD BANK	629889418100	1 749,37
CALL ACCOUNT STANDARD BANK	588476692/004	STANDARD BANK	629889418500	50 912,10
TOTAL				86 289,15

Section 8 – Allocation and grant receipts and expenditure

8.1 Supporting Table SC6: Transfers, Grant Receipts and Grant Expenditure

Grants December 2020	BUDGET AMOUNT	Amount Received YTD	Expenditure YTD	Available Funds	% spent on allocation received
EPWP	1 186 000	831 000	654 970	176 030	78,82%
MIG	20 495 000	9 303 000	11 996 229	-2 693 229	128,95%
FMG	3 000 000	3 000 000	1 734 345	1 265 655	57,81%
WSIG	10 000 000	5 800 000	102 840	5 697 160	1,77%
HEALTH	2 020 000	1 010 000	515 894	494 106	51,08%
SETA	333 120	89 684	89 684	0	100,00%
FIRE	1 992 694	0	0	0	0,00%
RBIG	27 000 000	1 428 267	467 020	961 247	32,70%
LIBRARY	2 308 000	2 308 000	0	2 308 000	0,00%
EQUITABLE SHARE	110 956 001	85 569 000	85 569 000	0	100,00%
INEP ESKOM	966 000	0	0	0	0,00%
TOTAL	180 256 815	109 338 951	101 129 983	8 208 968	92,49%

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8.2 Supporting Table SC7(2): Expenditure against approved roll-overs

No approval received from National treasury for funding that was rolled over from the 2019/20 financial year.

Section 9 – Councillor and board member allowances and employee benefits

Dr Beyers Naudé Municipality does not have any municipal entities, board member allowances are thus not applicable.

9.1 Supporting Table SC8: Councillor and Staff benefits

Summary of Employee and Councillor remuneration R thousands	2019/20	Budget Year 2020/21							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YTD actual	YTD budget	YTD variance	YTD variance %	Full Year Forecast
	A	B	C						D
Councillors (Political Office Bearers plus Other)									
Basic Salaries and Wages	7 319	7 838	7 838	524	4 075	3 919	156	4%	7 838
Pension and UIF Contributions	477	494	494	40	268	247	21	9%	494
Medical Aid Contributions	89	94	94	7	41	47	(6)	-13%	94
Motor Vehicle Allowance	378	376	376	33	196	188	8	4%	376
Cellphone Allowance	1 100	1 100	1 100	92	551	550	1	0%	1 100
Housing Allowances	–	–	–	–	–	–	–	–	–
Other benefits and allowances	91	86	86	8	49	43	6	13%	86
Sub Total - Councillors	9 454	9 987	9 987	703	5 179	4 994	186	4%	9 987
% increase		5,6%	5,6%						5,6%
Senior Managers of the Municipality									
Basic Salaries and Wages	2 081	2 211	2 211	305	1 941	1 106	836	76%	2 211
Pension and UIF Contributions	2	2	2	9	48	1	47	4925%	2
Medical Aid Contributions	–	–	–	3	15	–	15	#DIV/0!	–
Overtime	–	–	–	–	–	–	–	–	–
Performance Bonus	–	–	–	–	79	–	79	#DIV/0!	–
Motor Vehicle Allowance	–	–	–	34	171	–	171	#DIV/0!	–
Cellphone Allowance	41	43	43	7	34	22	12	57%	43
Housing Allowances	–	–	–	–	–	–	–	–	–
Other benefits and allowances	0	0	0	0	0	0	0	36%	0
Payments in lieu of leave	–	–	–	–	–	–	–	–	–
Long service awards	–	–	–	–	–	–	–	–	–
Post-retirement benefit obligations	–	–	–	–	–	–	–	–	–
Sub Total - Senior Managers of Municipality	2 124	2 257	2 257	358	2 288	1 128	1 160	103%	2 257
% increase		6,3%	6,3%						6,3%
Other Municipal Staff									
Basic Salaries and Wages	111 634	117 374	117 374	9 312	56 174	58 687	(2 513)	-4%	117 374
Pension and UIF Contributions	19 656	21 694	21 694	1 772	10 574	10 847	(273)	-3%	21 694
Medical Aid Contributions	5 732	6 512	6 512	530	3 194	3 256	(62)	-2%	6 512
Overtime	7 819	7 110	7 110	638	3 293	3 555	(262)	-7%	7 110
Performance Bonus	8 803	8 943	8 943	1 813	8 542	4 472	4 070	91%	8 943
Motor Vehicle Allowance	1 993	2 318	2 318	164	913	1 159	(246)	-21%	2 318
Cellphone Allowance	67	71	71	6	34	35	(2)	-5%	71
Housing Allowances	598	641	641	50	303	320	(17)	-5%	641

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Other benefits and allowances	1 354	1 562	1 562	120	1 243	781	462	59%	1 562
Payments in lieu of leave	1 560	–	–	–	–	–	–	–	–
Long service awards	–	–	–	–	–	–	–	–	–
Post-retirement benefit obligations	–	–	–	–	–	–	–	–	–
Sub Total - Other Municipal Staff	159 215	166 225	166 225	14 404	84 270	83 113	1 158	1%	166 225
% increase		4,4%	4,4%						4,4%
Total	170 793	178 470	178 470	15 465	91 738	89 235	2 503	3%	178 470

Section 10 – Actual and Revised Targets for Cash Receipts

10.1 Supporting Table SC9: Actuals and revised targets for cash receipts

Description	R thousands	Budget Year 2020/21												2020/21 Medium Term Revenue & Expenditure Framework			
		July	August	Sept	October	Nov	Dec	January	Feb	March	April	May	June	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23	
Cash Receipts By Source																	
Property rates	(0)	(9)	(0)	–	–	–	–	4 152	4 152	4 152	4 152	29 070	49 819	49 819	133 581	133 581	
Service charges - electricity revenue	(696)	(141)	(207)	(114)	(190)	(224)	11 132	11 132	11 132	11 132	11 132	79 494	133 581	133 581	43 154	43 154	
Service charges - water revenue	(3)	(1)	(41)	(2)	(2)	(2)	3 597	3 597	3 597	3 597	3 597	25 248	43 164	43 164	32 161	32 161	
Service charges - sanitation revenue	–	–	–	–	(0)	–	2 680	2 680	2 680	2 680	2 680	18 761	32 161	32 161	32 389	32 389	
Service charges - refuse	–	(0)	–	–	–	–	2 699	2 699	2 699	2 699	2 699	18 893	32 389	32 389	964	964	
Rental of facilities and equipment	(1)	–	–	(1)	(0)	–	80	80	80	80	80	564	964	964	3 477	3 477	
Fines, penalties and forfeits	–	–	–	–	(0)	(11)	3	3	3	3	3	30	32	32	1 695	1 695	
Licences and permits	–	–	–	–	–	–	16 868	16 868	16 868	16 868	16 868	(82 644)	1 695	1 695	3 732	3 732	
Agency services	–	–	–	–	(21)	(1)	311	311	311	311	311	2 199	3 732	3 732	1 451	1 451	
Transfers and Subsidies - Operational	(7 152)	(7 477)	(7 180)	(7 395)	(13 943)	(8 954)	9 003	9 003	9 003	9 003	9 003	115 121	108 034	108 034	35 820	35 820	
Other revenue	0	(1)	–	0	(0)	–	–	–	–	–	–	1	–	–	20 495	20 495	
Cash Receipts by Source	(7 852)	(7 629)	(7 429)	(7 512)	(14 157)	(9 211)	50 524	206 738	405 570	405 570	308 928	308 928					
Other Cash Flows by Source																	
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	–	–	–	–	–	–	3 958	3 958	3 958	3 958	3 958	27 705	47 495	47 495	966	966	
Increase (decrease) in consumer deposits	(4)	(2)	29	(25)	0	1	(276)	(276)	(276)	(276)	(276)	(1 933)	(3 317)	(3 317)	(1 069)	(1 069)	
Total Cash Receipts by Source	(7 857)	(7 631)	(7 400)	(7 537)	(14 157)	(9 209)	54 206	232 511	449 749	449 749	308 805	308 805					
Cash Payments by Type																	
Employee related costs	14 147	14 491	14 095	14 285	20 983	16 077	(14 872)	(14 872)	(14 872)	(14 872)	(14 872)	(198 185)	–	–	(205 013)	(205 013)	
Remuneration of councillors	–	–	–	–	–	–	–	–	–	–	–	(178 470)	(191 277)	(191 277)	–	–	
Interest paid	–	–	–	–	–	–	(351)	(351)	(351)	(351)	(351)	(2 458)	(4 214)	(4 214)	(5 099)	(5 099)	

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Bulk purchases - Electricity	-	-	-	-	-	-	-	-	-	-	(109 125)	(114 799)	(125 017)
Grants and subsidies paid - other	-	-	-	-	-	-	-	(3)	(3)	(3)	(18)	(30)	(36)
General expenses	-	-	-	-	-	-	-	-	-	-	(77 673)	(85 524)	(94 020)
Cash Payments by Type	14 147	14 491	14 095	14 285	20 983	16 077	(15 226)	(15 226)	(15 226)	(15 226)	(387 458)	(369 511)	(396 269)
Other Cash Flows/Payments by Type													
Capital assets	-	-	-	-	-	-	-	4 985	4 985	4 985	34 895	59 820	83 416
Repayment of borrowing	-	-	-	-	-	-	-	(351)	(351)	(351)	1 756	-	-
Other Cash Flows/Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Payments by Type	14 147	14 491	14 095	14 285	20 983	16 077	(10 592)	(10 592)	(10 592)	(10 592)	(350 807)	(309 891)	(312 854)
NET INCREASE/(DECREASE) IN CASH HELD	(22 003)	(22 122)	(21 495)	(21 822)	(35 140)	(25 287)	64 798	64 798	64 798	64 798	-	-	(307 820)
Cash/cash equivalents at the month/year beginning:	462 288	951	(5 076)	(52)	891	19	-	-	-	-	583 318	759 439	762 602
Cash/cash equivalents at the month/year end:	440 285	(21 171)	(26 570)	(21 874)	(34 249)	(25 268)	64 798	64 798	64 798	64 798	648 116	759 439	762 602
													616 625
													616 625

Section 11 – Material Variances - Supporting Table SC1 Material variance explanations
Explanations have been provided under sections 1 and 3

Section 12 – Parent Municipality Financial Performance
Dr Beyers Naudé Municipality does not have any municipal entities, therefore 'SC10: Monthly Statement of Performance for the Parent Municipality' is not required.

Section 13 – Municipal Entity Financial Performance
Dr Beyers Naudé Municipality does not have any municipal entities, therefore 'SC11: Monthly Statement of Performance for the Municipal Entities' is not required.

Section 14 – Capital Programme Performance

14.1 Supporting Tables SC12: Capital expenditure trend

Month R thousands	2019/20		Budget Year 2020/21						
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YTD actual	YTD budget	YTD variance	YTD variance %	% spend of Original Budget
<u>Monthly expenditure performance trend</u>									
July	4	4 985	4 985	2 863	2 863	4 985	2 122	42,6%	5%
August	4	4 985	4 985	2 863	5 727	9 970	4 244	42,6%	10%
September	4	4 985	4 985	2 863	8 590	14 955	6 365	42,6%	14%
October	4	4 985	4 985	2 863	11 453	19 940	8 487	42,6%	19%
November	4	4 985	4 985	2 863	14 316	24 925	10 609	42,6%	24%
December	4	4 985	4 985	2 863	17 180	29 910	12 731	42,6%	29%
January	4	4 985	4 985	2 863	20 043	34 895	14 852	42,6%	34%
February	4	4 985	4 985	2 863	22 906	39 880	16 974	42,6%	38%
March	4	4 985	4 985	2 863	25 769	44 865	19 096	42,6%	43%
April	4	4 985	4 985	2 863	28 633	49 850	21 218	42,6%	0
May	4	4 985	4 985	2 863	31 496	54 835	23 339	42,6%	0
June	4	4 985	4 985	2 863	34 359	59 820	25 461	42,6%	0
Total Capital expenditure	52	59 820	59 820	34 359					

14.2 Supporting Table SC13a: Capital Expenditure on new assets by asset class

Description R thousands	2019/20		Budget Year 2020/21		YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual					
<u>Capital expenditure on new assets by Asset Class/Sub-class</u>									
-	52	40 060	41 060	2 850	4 400	20 530	16 130	78,6%	41 060
Infrastructure									
Roads Infrastructure	-	-	-	-	-	-	-	-	-
Electrical Infrastructure	-	600	600	-	-	300	300	100,0%	600
MV Substations	-	600	600	-	-	300	300	100,0%	600
Water Supply Infrastructure	52	39 350	40 350	2 850	4 400	20 175	15 775	78,2%	40 350
Dams and Weirs	-	-	-	-	-	-	-	-	-
Boreholes	-	34 000	34 000	1 642	2 274	17 000	14 726	86,6%	34 000
Bulk Mains	52	1 300	6 350	1 208	2 126	3 175	1 049	33,0%	6 350
Distribution	-	4 050	-	-	-	-	-	-	-
Information and Communication Infrastructure	-	110	110	-	-	55	55	100,0%	110
Data Centres	-	110	110	-	-	55	55	100,0%	110

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<u>Community Assets</u>	-	280	280	-	31	140	109	77,9%	280
Community Facilities	-	280	280	-	31	140	109	77,9%	280
Libraries	-	280	280	-	31	140	109	77,9%	280
Unimproved Property	-	-	-	-	-	-	-	-	-
<u>Computer Equipment</u>	-	400	400	13	57	175	118	67,3%	400
Computer Equipment	-	400	400	13	57	175	118	67,3%	400
<u>Furniture and Office Equipment</u>	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-
<u>Machinery and Equipment</u>	-	669	669	-	102	335	232	69,4%	669
Machinery and Equipment	-	669	669	-	102	335	232	69,4%	669
<u>Transport Assets</u>	-	4 571	4 571	-	2 906	2 285	(621)	-27,1%	4 571
Transport Assets	-	4 571	4 571	-	2 906	2 285	(621)	-27,1%	4 571
<u>Land</u>	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-
<u>Zoo's, Marine and Non-biological Animals</u>	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	52	45 980	46 980	2 863	7 497	23 465	15 968	68,1%	46 980

14.3 Supporting Table SC13b: Capital Expenditure on renewal of existing assets by asset class

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Machinery and Equipment	-	-	-	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing assets	-	-	-	-	1 714	-	(1 714)	#DIV/0!

14.4 Supporting Table SC13c: Expenditure on repairs and maintenance by asset class

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									
Repairs and maintenance expenditure by Asset Class/Sub-class									
Infrastructure	484	19 311	18 311	1 648	4 115	9 513	5 398	56,7%	18 311
Roads Infrastructure	146	10 710	9 710	13	197	5 212	5 015	96,2%	9 710
Roads	146	10 710	9 710	13	197	5 212	5 015	96,2%	9 710
Storm water Infrastructure	1	345	345	-	1	173	171	99,4%	345
Drainage Collection	1	345	345	-	1	173	171	99,4%	345
Electrical Infrastructure	97	2 252	2 252	7	78	1 126	1 048	93,1%	2 252
MV Substations	50	1 215	1 215	1	10	608	597	98,3%	1 215
LV Networks	47	1 037	1 037	6	68	519	451	87,0%	1 037
Sanitation Infrastructure	239	6 004	6 004	1 628	3 839	3 002	(837)	-27,9%	6 004
Reticulation	213	5 678	5 678	1 439	3 650	2 839	(811)	-28,6%	5 678
Waste Water Treatment Works	27	326	326	189	189	163	(26)	-15,9%	326
Other assets	132	222	222	-	27	111	84	76,0%	222
Operational Buildings	132	222	222	-	27	111	84	76,0%	222
Municipal Offices	132	222	222	-	27	111	84	76,0%	222
Licences and Rights	4	-	-	-	-	-	-	-	-
Computer Software and Applications	4	-	-	-	-	-	-	-	-
Furniture and Office Equipment	12	-	-	-	-	-	-	-	-
Furniture and Office Equipment	12	-	-	-	-	-	-	-	-
Machinery and Equipment	2 291	8 721	9 721	580	3 812	4 503	691	15,3%	9 721
Machinery and Equipment	2 291	8 721	9 721	580	3 812	4 503	691	15,3%	9 721

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Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure	2 923	28 254	28 254	2 227	7 954	14 127	6 173	43,7%	28 254

14.5 Supporting Table SC13d: Depreciation by asset class

No actual figures are available for depreciation because the calculation is performed at the end of the financial year.

Section 15 – Other Supporting Documentation

15.1 Other Supporting Documentation – 2020/21 Adjustment Budget:

Council has approved the 2020/21 Annual Budget on 13 July 2020. In accordance with section 28(2) of the Municipal Finance Management Act (MFMA) Council has approved an adjustment budget on 29 September and 30 November 2020 as informed by the funding assessment conducted by National treasury and the activities included in the financial recovery plan.

The following tables have been extracted from the 1st Adjustment Budget B Schedule:

Choose name from list - Table B1 Adjustments Budget Summary -

Description R thousands	Budget Year 2020/21									Budget Year +1 2021/22	Budget Year +2 2022/23
	Original Budget A	Prior Adjusted 1 A1	Accum. Funds 2 B	Multi-year capital 3 C	Unfore. Unavoid. 4 D	Nat or Prov. Govt 5 E	Other Adjusts. 6 F	Total Adjusts. 7 G	Adjusted Budget 8 H	Adjusted Budget	Adjusted Budget
Financial Performance											
Property rates	51 603	-	-	-	-	-	-	-	51 603	56 704	62 440
Service charges	251 954	-	-	-	-	-	-	-	251 954	279 713	311 033
Investment revenue	3 660	-	-	-	-	-	-	-	3 660	4 026	4 429
Transfers recognised - operational	118 413	-	-	-	-	-	-	-	118 413	122 800	128 926
Other own revenue	27 942	-	-	-	-	-	-	187 236	187 236	215 178	30 736
Total Revenue (excluding capital transfers and contributions)	453 572	-	-	-	-	-	187 236	187 236	640 808	484 040	540 637
Employee costs	168 482	-	-	-	-	-	-	-	168 482	180 291	192 928
Remuneration of councilors	9 987	-	-	-	-	-	-	-	9 987	10 986	12 085
Depreciation & asset impairment	46 094	-	-	-	-	-	-	-	46 094	50 703	55 774
Finance charges	4 214	-	-	-	-	-	-	-	4 214	4 635	5 099
Materials and bulk purchases	109 996	-	-	-	-	-	866	866	110 861	115 757	126 070
Transfers and grants	30	-	-	-	-	-	-	-	30	33	36
Other expenditure	97 907	-	-	-	-	-	-	-	97 907	106 364	116 943
Total Expenditure	436 710	-	-	-	-	-	866	866	437 576	468 769	508 934
Surplus/(Deficit)	16 863	-	-	-	-	-	186 370	186 370	203 233	25 271	31 703
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	47 495	-	-	-	-	-	-	-	47 495	67 688	66 746
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit institutions, Private Enterprises, Public Corporations, Higher	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	64 358	-	-	-	-	-	186 370	186 370	250 728	92 969	97 449
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	64 358	-	-	-	-	-	186 370	186 370	250 728	92 969	97 449

MID YEAR SDBIP PERFORMANCE REPORT

*Dr. Beyers Naudé
Local Municipality
Mid-Year
Performance Report
2020-2021*

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DR BEYERS NAUDÉ LOCAL MUNICIPALITY

SDBIP ANALYSIS REPORT – MID YEAR

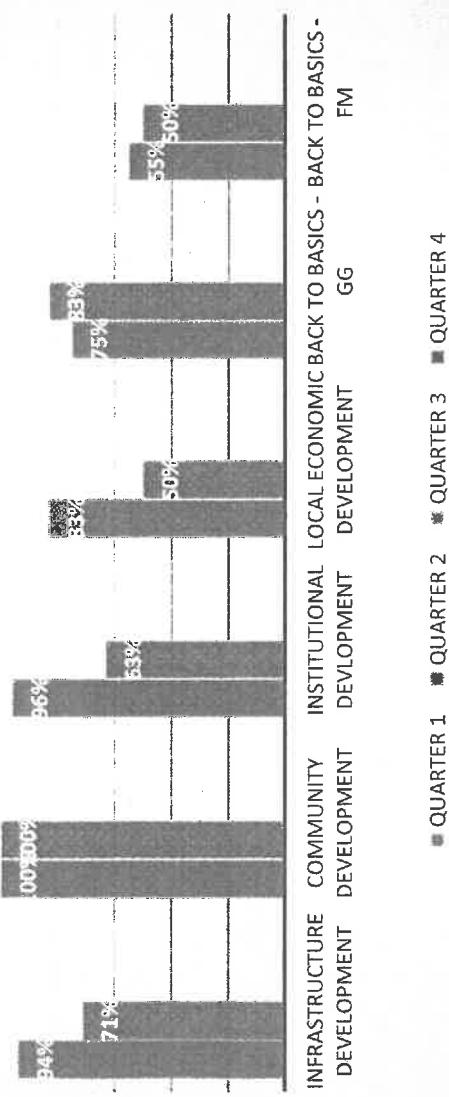
01 JULY 2020 – 31 DECEMBER 2020

INTRODUCTION

The purpose of this report is to inform Council regarding progress made with the achievement of key performance indicators, development priorities and objectives as determined in the Service Delivery Budget Implementation Plan (SDBIP) during the first 6 months of the financial year. At Mid-year 67% of the planned targets were achieved.

NATIONAL KPA OVERALL PERFORMANCE

PERFORMANCE ANALYSIS PER KEY PERFORMANCE AREA



Performance Analysis Per Directorate



SDBIP ANALYSIS REPORT (ACTUAL PERFORMANCE) – CAPITAL BUDGET PROJECTS - 2020/2021

Infrastructure Development

Number of projects: 9

Number of projects completed/ on Target: 4

Number of projects Not on Target: 4

Number of indicators with no quarterly target: 1

Percentage of Target achievement: 50%

Institutional Development

Number of projects: 13
Number of projects completed/ on Target: 6

Number of projects Not on Target: 2
Number of indicators with no quarterly target: 5
Percentage of Target achievement: 75%

SERVICE DELIVERY TARGETS AND PERFORMANCE INDICATORS

Development Priority: Infrastructure Development

Number of Indicators: 8
Number of indicators on Target: 6
Number of indicators Not on Target: 0
Number of indicators with no quarterly target: 2
Percentage of Target achievement: 100%

Development Priority: Community Development

Number of Indicators: 3

Number of indicators on Target: 2

Number of indicators Not on Target: 0

Number of indicators with no quarterly target: 1

Percentage of Target achievement: 100%

Development Priority: Institutional Development

Number of Indicators: 13

Number of indicators on Target: 6

Number of indicators Not on Target: 5

Number of indicators with no quarterly target: 2

Percentage on Target: 55%

Development Priority: Local Economic Development

Number of Indicators: 6

Number of indicators on Target: 3

Number of indicators Not on Target: 3

Number of indicators with no quarterly target: 0

Percentage of Target achievement: 50%

Development Priority: Back to Basics (Good Governance)

Number of Indicators: 12

Number of indicators on Target: 10

Number of indicators Not on Target: 2

Number of indicators with no quarterly target: 0

Percentage of Target achievement: 83%

Development Priority: Back to Basics (Sound Financial Management)

Number of Indicators: 11

Number of Indicators on Target: 5

Number of Indicators Not on Target: 5

Number of indicators with no quarterly target: 1

Percentage on Target: 50%

OVERALL

Total Number of Key Performance Indicators per KPA = 75

Number of Key Performance Indicators on Target/Completed = 42

Number of Key Performance Indicators Not on Target = 21

Number of indicators with no quarterly target = 12

Percentage on Target = 67%

Objective	Strategy	KPI	Wards	Responsible	Funding	Budget	Expenditure	Expenditure	PERFORMANCE FOR QUARTER 2 – Mid Year
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Project	Category	Type	Person	Source	% Completion	Annual Target	Quarter 2 Target	On Target/ Not on Target	Actual Output	Reason for Variance and Plan of Action
INFRASTRUCTURE DEVELOPMENT										
1) Inequately increase bulk water storage, upgrade drainage, upgrade reticulation systems, upgrade permanent water supply and property to maintain all infrastructure	Upgrade reticulation system by systematically replacing old installations.	Installation of 1000m Steel Bulk Water Pipeline in Willowmore by 30 th June 2021.	8, 9 & 13	Infrastructure Services	External MIG	4,050,141.00	0.00	0%	1000m of new steel pipeline installed.	Appoint Contractor
1) Inequately increase bulk water storage, upgrade drainage, upgrade reticulation systems, upgrade permanent water supply and property to maintain all infrastructure	Upgrade reticulation system by systematically replacing old installations.	Drilling of 1 new borehole and construction of reservoir at Klipplaat WTW by 30 th June 2021.	10,11	Infrastructure Services	External DWS-RBIG	10,000,000.00	0.00	0%	1 borehole drilled and reservoir constructed.	Consultant appointed
1) Inequately increase bulk water storage, upgrade drainage, upgrade reticulation systems, upgrade permanent water supply and property to maintain all infrastructure	Upgrade reticulation system by systematically replacing old installations.	Number of boreholes drilled in	2,3,4,5, 6,7,14	Infrastructure Services	External DWS - WSG	7,000,000.00	1,807,241.79	26%	7 boreholes drilled.	Drilling of 3 boreholes
										On Target
										10 boreholes drilled.
										n/a

Objectives	Strategy	KPI	Wards	Responsible	Funding	Budget	Expenditure	Expenditure	Performance for Quarter 2 - Mid Year		
									On Target	Install 2 pumps for boreholes	3 pumps installed during the 1 st quarter of the year.
1) Systematically replacing old installations.	Graaff-Reinet by 30 th June 2021.	External MIG	1,300,000.00	918,663.71	71%	Install 2 pumps for boreholes	1 pump	3 pumps installed during the 1 st quarter of the year.	On Target	3 pumps installed during the 1 st quarter of the year.	Project Complete
2) Upgrade reticulation system by systematically replacing old installations.	Number pumps installed for 2 boreholes in Aberdeen by 31 st December 2020.	Infrastructure Services	1 & 7	External MIG	1,300,000.00	918,663.71	71%	Install 2 pumps for boreholes	1 pump	3 pumps installed during the 1 st quarter of the year.	Project Complete
3) Equally increase bulk water supply infrastructure systems, ensure permanent water supply and properly maintain all infrastructure.	Systematically upgrade existing infrastructure; replace and rehabilitate where applicable	Infrastructure Services	2,3,4,5, 6,14	External MIG	8,140,109.00	2,594,414.69	32%	Upgrade 3 sewer pump stations	Refurbish pump station no 1	Objection was received and was resolved by SCM during the 1 st quarter.	Due to objection, appointment of service provider was delayed.
4) Instruct waste Water treatment works and maintain them on a regular basis.	Number of sewer pumps stations upgraded in Graaff-Reinet by 30 th June 2021.	External MIG	8,140,109.00	2,594,414.69	32%	Upgrade 3 sewer pump stations	Refurbish pump station no 1	Objection was received and was resolved by SCM during the 1 st quarter.	Contractor appointed during the 2 nd quarter.	Objection was received and was resolved by SCM during the 1 st quarter.	Due to objection, appointment of service provider was delayed.

		Person	Source	%	Annual Target	Quarter 2 Target	On Target/Not on Target	Actual Output	Reason for Variance and Plan of Action
INFRASTRUCTURE DEVELOPMENT									
Solid Waste disposal sites (landfills), at are compliant, to equate capacity and be properly managed and maintained.	Systematically upgrade existing infrastructure; replace and rehabilitate where applicable.	Refurbish Security Building at Entrance by 30 th June 2021.	12, 13 Community Services	External MIG 280,000	30,899.75	11%	Refurbish 1 Security Building	Appoint Contractor	On assessment of the building, vandalism took place and the cost for refurbishment of the building escalated and the budget is not sufficient.
Inequately grade the electrical supply and install the necessary	Conduct an audit of electrification needs and infrastructure in the Dr Beyers Naudé	Number of transformers procured by 30 th June 2021.	1-14 Infrastructure Services	Internal	600,000.00	0.00	0%	1 Transformer	n/a No output required for 2 nd quarter. Procurement processes commenced during the 1 st

quarter.	quarter.	quarter.	quarter.
Electrical infrastructure is well as regular maintenance thereof	LM.		
Develop a Streets & Stormwater Management Plan that also contains an Implementation & Action Plan that will systematically address the issue of especially Stormwater in the Dr Beyers Naudé LM.	Upgrading of 2000m ² gravel roads with interlocking paving blocks in Graaff-Reinet by 30 th June 2021.	5.6 Infrastructure Services	External MIG 2,700,000 2,500,533.95 93% 2000m ² gravel roads paved.
Upgrade and maintain sport fields that have been graded and properly equipped to function properly and fully utilized.	Upgrading of Sport Fields, Pavilion and ablution facilities in Graaff-Reinet by 30 th June 2021.	2,3,4,5, 6,14 Community Services	Paving of 500m ² On Target + 1000m ² during the 1 st quarter. 2500m ² paved during the 2 nd quarter. n/a

Objective	Strategy	KPI	Wards	Responsible Person	Funding Source	Budget	Expenditure	Expenditure %	Performance for Quarter 2 Mid-Year				Reason for Variance and Plan of Action
									Annual Target	Quarter 2 Target	On Target/Not on Target	Actual Output	
STRATEGICAL DEVELOPMENT													
1 provide efficient operational requirements to furnish and equip the relevant offices and institutes, in order to prove efficiency of departments, air staff and the municipality's vehicles of service delivery, as well as being fully compliant	Equip offices and areas of service delivery with adequate resources.	Number of Vehicles purchased by Community service directorate (traffic control) by 31 st March 2021	Institutional Services	Community Services	Internal	410,000	0.00	0%	2 Sedans	n/a	No output required for this quarter, however vehicle procurement has commenced.	Sedans already ordered for delivery before end January 2021	n/a
1 provide efficient operational requirements to furnish and equip the relevant offices and institutes, in order to prove efficiency of departments, air staff and the municipality's vehicles of service delivery, as well as being fully compliant	Equip offices and areas of	Number of Vehicles	Institutional	Community	Internal	795,000	0.00	0%	3 Vehicles	n/a	No output required for	No output	n/a

Operational requirements	Service delivery with adequate resources.	purchased by Engineering and Planning directorate (public works) by 31 st March 2021	Services			this quarter.
to furnish and equip the relevant offices and in- nes, in der to prove efficiency of departments, air staff and the municipality's vehicles of ervice delivery, as well as be tally impliant						
to provide efficient operational requirements	Equip offices and areas of service delivery with adequate resources.	Number of vehicles purchased by Engineering and Planning directorate (sewerage services) by 30 th June 2021	Institutional Services	Infrastructure Internal	1,325,000 1,544,610.00	116% 5 Vehicles n/a No output required for this quarter, however 3 vehicles were procured and delivered. 3 vehicles purchased even though no output was required.

shall as be jally implant								
) provide fficient erational uirements urnish and up the levant ices and nues, in der to rove ficiency of partments, air staff and e unicipality's els of rvice livery, as ll as be jally implant	Equip offices and areas of service delivery with adequate resources.	Number of vehicles purchased by Engineering and Planning directorate (electrical services) by 30 th June 2021	Institutional Services	Infrastructure Services	Internal	265,000.00	308,922.00	117%
) provide fficient erational uirements urnish and up the levant ices and nues, in der to rove ficiency of partments, air staff and e unicipality's els of rvice livery, as ll as be jally implant	Equip offices and areas of service delivery with adequate resources.	Number of vehicles purchased by Engineering and Planning directorate (electrical services) by 30 th June 2021	Institutional Services	Infrastructure Services	Internal	664,000	701,650.00	106%

Objectives	Strategy	KPI	Wards	Responsible Person	Funding Source	Budget	Expenditure	Expenditure %	Performance for Quarter 2/Mid-Year			Reason for Variance and Plan of
									Annual Target	Quarter 2 Target	On Target/Not on Target	
to provide sufficient operational requirements to furnish and equip the relevant offices and in-venues, in order to prove efficiency of departments, eir staff and e municipality's ells of ervice ilivery, as ll as be tally mpliant	Equip offices and areas of service delivery with adequate resources.	Number of vehicles purchased by Engineering and Planning directorate (sewage services) by 30 th June 2021	Institutional Services	Infrastructure Services	Internal	332,000	350,825.00	106%	1 vehicle	n/a	No output required for this quarter.	n/a
to prove efficiency of departments, eir staff and e municipality's ells of ervice ilivery, as ll as be tally mpliant												

	Action										
✓ provide sufficient operational requirements to furnish and equip the relevant offices and in- nes, in der to prove efficiency of departments, air staff and the municipality's vehicles of service delivery, as well as being fully compliant	Equip offices and areas of service delivery with adequate resources.	Number of vehicles purchased by Community Service directorate (waste management) by 30 th June 2021.	Institutional	Community Services	Internal	780,000	0.00	0%	2 trucks	n/a	No output required for this quarter.
✓ provide sufficient operational requirements to furnish and equip the relevant offices and in- nes, in der to prove efficiency of departments, air staff and the municipality's vehicles of service delivery, as well as being fully compliant	Equip offices and areas of service delivery with adequate resources.	Number of Standby generators procured by 30 th June 2021.	Institutional	Budget and Treasury	External FMG	200,000.00	0.00	0%	2	n/a	No output required for this quarter.

Municipality's vils of rvice livery, as ll as be ally mpliant								
o provide fficient erational uirements urnish and ip the levant ices and nues, in der to rove iciency of partments, air staff and o unicipality's vils of rvice livery, as ll as be ally mpliant	Equip offices and areas of service delivery with adequate resources.	Number of high pressure storm water jetting machines procured by 31 st March 2021.	Institutional Services	Infrastructure Services	Internal	270,000.00 0.00	0% 1	Service provider appointed. Service provider appointed.
o provide fficient erational uirements urnish and ip the levant ices and nues, in der to rove iciency of partments, air staff and o unicipality's vils of rvice livery, as ll as be ally mpliant	Equip offices and areas of service delivery with adequate resources.	Number of Poker Vibrators procured by 30th September 2020.	Institutional Services	Infrastructure Services	Internal	9,000.00 6,330.00	70% 3	n/a n/a Only one poker vibrator could be procured due to cost
o provide fficient erational uirements urnish and ip the levant ices and nues, in der to rove iciency of partments, air staff and o unicipality's vils of rvice livery, as ll as be ally mpliant	Equip offices and areas of service delivery with adequate resources.	Number of Poker Vibrators procured by 30th September 2020.	Institutional Services	Infrastructure Services	Internal	9,000.00 6,330.00	70% 3	n/a Only one poker vibrator could be procured due to cost

Provide sufficient staff and equipment to support the municipality's delivery of service levels as outlined in the implementation plan.	Provide sufficient staff and equipment to support the municipality's delivery of service levels as outlined in the implementation plan.	Equip offices and areas of service delivery with adequate resources.	Institutional Services	Infrastructure Internal	40,000.00 0.00	0% 2
Provide sufficient staff and equipment to support the municipality's delivery of service levels as outlined in the implementation plan.	Provide sufficient staff and equipment to support the municipality's delivery of service levels as outlined in the implementation plan.	Equip offices and areas of service delivery with adequate resources.	Institutional	Number of plate compactors procured by 31 December 2020.	Delivery of 2 plate compactors	No output
Provide sufficient staff and equipment to support the municipality's delivery of service levels as outlined in the implementation plan.	Provide sufficient staff and equipment to support the municipality's delivery of service levels as outlined in the implementation plan.	Equip offices and areas of concrete delivery with adequate resources.	Number of concrete mixers	On Target	Delivery of 3 concrete mixers	n/a

Operational requirements furnish and equip the relevant offices and in- nes, in der to prove efficiency of departments, air staff and e municipality's ells of rvice livery, as ll as be tally mpliant	service delivery with adequate resources.	mixers procured by 31 December 2020.	Services mixers.	delivered	
Provide sufficient operational requirements furnish and equip the relevant offices and in- nes, in der to prove efficiency of departments, air staff and e municipality's ells of rvice livery, as ll as be tally mpliant	Equip offices and areas of service delivery with adequate resources.	Number of laptops purchased by 31 December 2020	Budget & Treasury	On Target	No output required for this quarter, however 5 laptops has been procured during the 1 st quarter.
			External FMG	5	n/a
			160,000.00	57,204.29	36%

all as be gally implant								
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Service Delivery Key performance indicators and targets

INFRASTRUCTURE DEVELOPMENT - KPA - Infrastructure & Service Delivery

KPA	Objective	Strategy	Department	KPI	Budget	Expenditure	Expenditure	Annual Target	Quarter 2 Target	On Target	Actual Output	Reason for Variance and Plan of
					%	%	%					

			Action
		Target	
		On Target	
Infrastructure development Service delivery	For all households to have uninterrupted access to good quality, potable water.	Implement Action Plans contained in WSDP and ensure that proper controls and monitoring measures are in place	Infrastructure Services Monitor water quality through taking 4 Samples per month.
Infrastructure development Service delivery	For all households to have uninterrupted access to good quality, potable water.	Implement Action Plans contained in WSDP and ensure that proper controls and monitoring measures are in place	Infrastructure Services Percentage compliance with drinking water quality standards (micro-bacteriological) quarterly.
Infrastructure development Service delivery	To adequately upgrade the electrical supply and install the necessary electrical infrastructure, as well as regular maintenance thereof.	Improve reticulation losses and improve revenue by replacing old non-functional electricity and water meters.	Infrastructure Services Reduce electricity losses to at least 16% by 30 th June 2021.
Infrastructure development	To have all Municipal water-	Improve reticulation	Infrastructure Reduce water losses to at least

Service delivery	Supply consumers connected to a metering system and registered on the debtor's database for monthly billing purposes.	Losses and improve revenue by replacing old non-functional electricity and water meters.	Services	40% by 30 th June 2020.	required for this quarter	required, monthly water is still monitored to ensure reduction of water losses
Infrastructure development Service delivery	The eradication of illegal dumping and littering and creation of clean and healthy urban areas and surrounding environment.	Develop a new Integrated waste management plan for Dr. Beyers Naude Municipality and review it regularly	Community Services	Number of waste management plans developed by 30 th June 2021.	n/a	n/a Correspondence has been sent to SBDM to assist in this regard.
Infrastructure development Service delivery	The eradication of illegal dumping and littering and creation of clean and healthy urban areas and surrounding environment.	Step up educational campaigns to encourage all citizens to take pride in their areas and keep them clean; to recycle at source	Community Services	Number of Waste management awareness Campaigns held by 30 th June 2021	4 n/a	On Target Target exceeded by far. Community awareness campaigns are being conducted in all wards.

Infrastructure development Service delivery	The eradication of illegal dumping and littering and creation of clean and healthy urban areas and surrounding environment.	Develop a new Integrated waste management plan for Dr. Beyers Naudé Municipality and review it regularly	Community Services Number of illegal dumping sites cleaned within DBNLM by 30 th June 2021	n/a n/a 14 Illegal dumping sites attended to in 6 wards.
all wards.	Training are being presented at creches and schools with the cooperation of SANParks	Due to COVID-19, community meetings could not be held. Awareness was done continuously through pamphlets, social media, newspapers, load hauling and ward Councillors.	On Target	Target exceeded by far as illegal dumping sites are regularly being attended to in the entire area.
				n/a

KPI	New KPI	Community Services	Number of premises subjected to environmental health inspections by 30 th June 2021	n/a	n/a	100	25 premises subjected to environmental health inspections	On Target	Premises have been visited to ensure compliance.	n/a
COMMUNITY DEVELOPMENT – KPA – Good Governance										
PA	Objective	Strategy	Department	KPI	Budget	Expenditure	Expenditure %	Annual Target	Quarter 2 Target	Actual Output
Good governance	To fully involve, capacitate and empower the SPU Sector, with special focus on the Disabled, Youth sector, especially the Disabled, Youth and Women.	Design programmes and arrange events that will encourage the participation of the SPU	SPU/ Corporate Services	Draft youth development policy and table before council by 31 st March 2020.	n/a	n/a	n/a	1	Draft youth development policy	The youth development policy in draft.
Good governance	To fully involve, capacitate and empower the	Design programmes and arrange	SPU/ Corporate	Number of Council/Forum s established	Human Resource and	n/a	n/a	4	n/a	No output required
										The plan is to have a meeting with

	SPU Sector, with special focus on the Disabled, Youth	events that will encourage the participation of the SPU sector, especially the Disabled, Youth and Women.	Services	In Dr. Beyer's Naudé Local Municipality by 30 June 2021	Operating Budget	all ward Cllrs and propose that the current ward portfolios be utilised and establish forums. A meeting was held with Speaker to discuss the proposal.	for this quarter.	this quarter.	Due to the Covid -19 pandemic it is not possible to have meetings & events.
ood overnance	To fully involve, capacitate and empower the SPU Sector, with special focus on the Disabled, Youth	Design programmes and arrange events that will encourage the participation of the SPU sector, especially the Disabled, Youth and Women.	SPU/ Corporate Services	Monitor Functionality of SPU consultative council(s)/ Forums by providing quarterly reports to the Corporate Services Portfolio Committee.	n/a	n/a	4	1 quarterly report	On Target
ood overnance	To fully involve, capacitate and empower the SPU Sector, with special focus on the Disabled, Youth	Design programmes and arrange events that will encourage the participation of the SPU sector, especially the Disabled, Youth and Women.	SPU/ Corporate Services	Number of Public Holidays commemoration in 2019/2020	n/a	n/a	10	16 days of activism against women and child abuse	On Target
ood overnance	To fully involve, capacitate and empower the SPU Sector, with special focus on the Disabled, Youth	Design programmes and arrange events that will encourage the participation of the SPU	SPU/ Corporate Services	National day	All 14 wards were handed over a set of groceries by the Speaker on Tuesday, 28 July 2020 in the Alex				

INSTITUTIONAL DEVELOPMENT – KPA – Organisational Transformation & Institutional Development						
TA	Objective	Strategy	Department	KPI	Budget	Expenditure
					Annual Target	%
rganisational transformation Institutional development	To recruit staff with adequate qualifications, skills, training and experience.	Review the organogram annually.	Corporate Services	Review organizational structure and table before council by 30 th June 2021	n/a	n/a
					1	n/a
					On Target	Actual output
					Not on Target	Reason for Variance and Plan of Action
					n/a	

rganisational transformation Institutional development	To recruit staff with adequate qualifications, skills, training and experience.	Commence with placement process.	Corporate Services	100% Implementation of placement (recruitment and selection) by 31 st December 2020.	n/a	n/a	100%

INSTITUTIONAL DEVELOPMENT – KPA – Organisational Transformation & Institutional Development										PERFORMANCE MILESTONES MID-YEAR			
Objective	Strategy	Department	Budget	Expenditure	Expenditure %	Annual Target	Quarter 2 Target	On Target/Not on Target	Actual Output	Reason for Variance and Plan of Action			
Organisational transformation Institutional development	To provide sufficient operational requirements, furnish and equip the relevant offices and venues, in order to improve efficiency of all departments, their staff and the Municipality's levels of service delivery, as well as legally compliant	Implement Plan & Policies and upgrade systems accordingly; provide suitable training to enable staff to utilize these systems optimally and correctly.	Corporate Services	Number of employment equity plans revised developed by 30 June 2021	n/a	n/a	1	n/a	No output required for this quarter	Employment Equity Plan approved by Council on 12 December 2019 subject to workshop held on 28 January 2020			
Organisational transformation Institutional development	To provide sufficient operational requirements, furnish and equip the relevant offices and venues, in order to improve	Implement Plan & Policies and upgrade systems accordingly; provide suitable training to improve	Corporate Services	Number of HR plans developed by 31 December 2020.	n/a	n/a	1	Development of HR plan and workshop with relevant stakeholders.	Not on Target	COGTA will visit to finalise the plan.			

KPI	Objective	INSTITUTIONAL DEVELOPMENT – KPA – Organisational Transformation & Institutional Development						PERFORMANCE MILESTONES MID YEAR			
		Strategy	Department	KPI	Budget	Expenditure	Expenditure %	Annual Target	Quarter 2 Target	On Target/ Not on Target	Actual Output
Organisational transformation	To provide sufficient operational requirements, furnish and equip the relevant offices and venues, in order to improve efficiency of all departments, their staff and the Municipality's levels of service delivery, as well as be legally compliant	Corporate Services	Implement Plan & Policies and upgrade systems accordingly; provide suitable training to enable staff to utilize these systems optimally and correctly.	Develop a workplace skills plan with an annual training report by 31 March 2021	n/a	n/a	n/a	12	n/a	No output	n/a
Institutional development	enable staff to utilize these systems optimally and correctly.	Implement Plan & Policies and upgrade systems accordingly; provide suitable training to enable staff to utilize these systems optimally and correctly.	Develop a workplace skills plan with an annual training report by 31 March 2021	Not on Target	WSP to be finalized by 31 March 2021	WSP to be finalized by 31 March 2021	It was submitted in March 2020	1	Development of workplace skills plan and annual training report.	Not on Target	The requirement is to be submitted 1 April annually

Institutional development	operational requirements, furnish and equip the relevant offices and venues, in order to improve efficiency of all departments, their staff and the Municipality's levels of service delivery, as well as be legally compliant.	Policies and upgrade systems accordingly; provide suitable training to enable staff to utilize these systems optimally and correctly.	policies reviewed 30 June 2021		required for this quarter.	
Organisational transformation	To provide sufficient operational requirements, furnish and equip the relevant offices and venues, in order to improve efficiency of all departments, their staff and the Municipality's levels of service delivery, as well as be legally compliant.	Implement Plan & Policies and upgrade systems accordingly; provide suitable training to enable staff to utilize these systems optimally and correctly.	Finance	Prepare Supply Chain Management Implementation Compliance through 3 quarterly reports by 30 June 2021	n/a	1 Quarterly SCM Report
Institutional development			Finance		n/a	On Target
Organisational transformation	To provide sufficient	Implement Plan & Policies and upgrade systems accordingly;			3	Quarterly SCM report developed and tabled before BTO committee.
						n/a

			Report	Target	register report developed and tabled before BTO committee.
Institutional development	operational requirements, furnish and equip the relevant offices and venues, in order to improve efficiency of all departments, their staff and the Municipality's levels of service delivery, as well as be legally compliant.	Policies and upgrade systems accordingly; provide suitable training to enable staff to utilize these systems optimally and correctly	Contract register for all service providers and provide quarterly reports by 30 June 2021	n/a	
Organisational transformation Institutional development	To develop a performance management culture within the Municipality	Quarterly institutional performance reports to Council.	Municipal Manager/ PMS Unit	4 quarterly SDBIP Performance reports submitted to Council by 30 June 2021, to inform Council of Institutional Performance.	1 st quarter and 2 nd quarter SDBIP reports tabled before council.
Organisational transformation Institutional development	To provide sufficient operational requirements, furnish and equip the relevant offices and venues, in order to improve efficiency of all	Implement Plan & Policies and upgrade systems accordingly; provide suitable training to enable staff	Municipal Manager	Monitor Council resolutions by providing 4 quarterly reports on the implementation of council resolutions.	Not on Target

	departments, their staff and the Municipality's levels of service delivery, as well as be legally compliant.	to utilize these systems optimally and correctly				
rganisational transformation Institutional development	To provide sufficient operational requirements, furnish and equip the relevant offices and venues, in order to improve efficiency of all departments, their staff and the Municipality's levels of service delivery, as well as be legally compliant.	Implement Plan & Policies and upgrade systems accordingly; provide suitable training to enable staff to utilize these systems optimally and correctly.	Corporate Services	Ensure an updated Lease Register on a quarterly basis.	n/a	n/a
rganisational transformation Institutional development	To provide sufficient operational requirements, furnish and equip the relevant offices and venues, in order to improve efficiency of all departments, their staff and the Municipality's levels of service delivery, as well as be legally compliant.	Implement Plan & Policies and upgrade systems accordingly; provide suitable training to enable staff to utilize	Corporate Services	Report on all disciplinary hearings and litigations on a quarterly basis to EXCO.	n/a	On Target
rganisational transformation Institutional development	To provide sufficient operational requirements, furnish and equip the relevant offices and venues, in order to improve efficiency of all departments,				4	Report on all disciplinary hearing
						A disciplinary report was tabled at the Standing Committee meetings and EXCO.

LOCAL ECONOMIC DEVELOPMENT – KPA – Local Economic Development							PERFORMANCE MILESTONES MID YEAR					
PA	Objective	Strategy	Department	KPI	Budget	Expenditure	Expenditure %	Annual Target	Quarter 2 Target	On Target/Not on Target	Actual Output	Reason for Variance and Plan of Action
Local economic development	SUSTAINABLE JOB CREATION • BEE & PARTNERSHIP S • SMME, INDUSTRIAL AND SECTOR DEVELOPMENT • SKILLS DEVELOPMENT • MAINSTREAMING OF 2ND ECONOMY, YOUTH, DISABLED & WOMEN	Support, encourage and facilitate value-adding initiatives, programmes and projects	Municipal Manager/ LED Unit	Number of people employed through EPWP to address high unemployment rate in Dr. Beyers Naudé Local Municipality by 30 June 2021	1,251,000.	654,970.00	52%	188	47 people employed	On Target	296 people employed	n/a
Local economic development	SUSTAINABLE JOB CREATION • BEE & PARTNERSHIP S	Support, encourage and facilitate value-adding initiatives, programmes and projects	Municipal Manager/ LED Unit	Assistance and development of SMME's by 30 June 2021	n/a	n/a	n/a	15	Assist and develop 5 SMME's	On Target	Funding applications submitted to SBDM and	n/a

	SALGA to support SMME's, Spaza shops and Hawkers.				
PARTNERSHIP S • SMME, INDUSTRIAL AND SECTOR DEVELOPMEN- T • SKILLS DEVELOP- MENT • MAINSTREAMI- NG OF 2ND ECONOMY, YOUTH, DISABLED & WOMEN	initiatives, programmes and projects	30 June 2021			
local economic development	SUSTAINABLE JOB CREATION • BEE & PARTNERSHIP S • SMME, INDUSTRIAL AND SECTOR DEVELOPMEN- T • SKILLS DEVELOP- MENT • MAINSTREAMI- NG OF 2ND ECONOMY, YOUTH, DISABLED & WOMEN	Support, encourage and facilitate value-adding initiatives, programmes and projects	Municipal Manager/ LED Unit	LED strategy developed and approved by 31 December 2020	n/a n/a 1 Draft LED Plan circulated to relevant stakeholders for inputs and comments. Tabled to Council for approval by the 31 st December 2020.

local economic development	SUSTAINABLE JOB CREATION • BEE & PARTNERSHIP S • SMME, INDUSTRIAL AND SECTOR DEVELOPMEN T • SKILLS DEVELOP- MENT • MAINSTREAMI NG OF 2ND ECONOMY, YOUTH, DISABLED & WOMEN	Support, encourage and facilitate value-adding initiatives, programmes and projects	Municipal Manager/ LED Unit	Number of policies developed, aimed at increasing Participation in local economy by 30 th June 2021	n/a	n/a	Not on Target
local economic development	SUSTAINABLE JOB CREATION • BEE & PARTNERSHIP S • SMME, INDUSTRIAL AND SECTOR DEVELOPMEN T • SKILLS DEVELOP- MENT • MAINSTREAMI NG OF 2ND ECONOMY, YOUTH, DISABLED & WOMEN	Support, encourage and facilitate value-adding initiatives, programmes and projects	Municipal Manager/ LED Unit	Number of Business forums within Dr. Beyers Naude Municipality established by 30 June 2021	n/a	n/a	Not on Target

MENT • MAINSTREAMING OF 2ND ECONOMY, YOUTH, DISABLED & WOMEN		ACK TO BASICS – KPA – Good Governance						PERFORMANCE MILESTONES MID YEAR					
PA	Objective	Strategy	Department	KPI	Budget	Expenditure	Expenditure %	Annual Target	Quarter 2 Target	On Target	Not on Target	Actual Output	Reason for Variance and Plan of Action
Good governance & public participation	To become the best performing Municipality, in all respects.	Developing a credible Integrated Development Plan that will address the development needs of our Community.	Municipal Manager/ IDP Unit	A reviewed, amended and credible IDP for 2020/21 by 31 May 2021.	n/a	n/a	n/a	1	(a) 1 x IDP SC meeting,	On Target	Target	(a) 1 x IDP SC meeting,	n/a
Good governance & public participation	To become the best performing Municipality, in all respects.	Having a fully functional Council, with Standing Committees, Fora and other structures.	Corporate Services	Number of Meetings held in terms of year planner by 30 June 2021 (4 Ordinary	n/a	n/a	n/a	8	Ensure that Standing Committee meetings are held, one Ordinary Council Meeting and	On Target	Target	Standing Committees held on 5 & 6 August 2020, EXCO on 25 August 2020. Ordinary Council	n/a

		Council Meetings and 4 Standing Committee meetings)	a Special Council meeting in terms of the year planner. Monthly Resolution Implementation Report submitted to MM	meeting was scheduled for September 2020 but due to Covid cases, certain Councillors & officials were on isolation	Standing Committees held on 3 & 4 November 2020, EXCO on 19 November 2020.	Ordinary Council meeting on 15 December 2020	19 August, 3 November and 10 November 2020.	n/a	Audit Committee meeting held 7 July 2020,
Good Governance & Public participation	To become the best performing Municipality, in all respects.	Having a fully functional Council, with Standing Committees, Fora and other structures.	Municipal Manager	Number of MPAC meetings to assist with oversight function until 30 June 2021	n/a	n/a	4	Organise MPAC meeting	On Target
Good Governance & Public participation	To become the best performing Municipality, in	Having a fully functional Council, with Standing	Corporate Services	Number of Audit Committee meetings to	n/a	n/a	4	Organise Audit Committee	On Target

Participation	all respects.	Committees, Fora and other structures.	assist with oversight function until 30 June 2021.	meeting	20 November 2020 & 11 December 2020	
Good Governance & Public Participation	To become the best performing Municipality, in all respects.	Having a fully functional Council, with Standing Committees, Fora and other structures.	Corporate Services	Number of IT steering committee meetings held by 30 th June 2021.	n/a n/a	On Target 17 August, 14 September and 9 November 2020
Good Governance & Public Participation	To become the best performing Municipality, in all respects.	Installing and maintaining effective and efficient communications and other systems that will improve information-sharing, enhance public participation and promote socio-economic development.	Corporate Services	Ensure that the LLF is functioning properly and fulfilling its mandate by having 6 Meetings annually	n/a n/a	Meetings were held on 30 July, 22 September and 11 November 2020.

PERFORMANCE MILESTONES MID YEAR									
KPA	Objective	Strategy	Department	KPI	Budget	Expenditure	Annual Target	Quarter 2 Target	On Target/ Not on Target
						%	n/a	n/a	4
Good Governance & Public participation	To become the best performing Municipality, in all respects.	Installing and maintaining effective and efficient communications and other systems that will improve information-sharing, enhance public participation and promote socio-economic development.	Corporate services	Number of Occupational Health and Safety Committee Meetings held by 31 st June 2021.	n/a	n/a	n/a	1 meeting held	On Target
Good Governance & Public participation	To become the best performing Municipality, in all respects	Installing and maintaining effective and efficient communications and other systems that will improve information-sharing, enhance public participation	Municipal Manager/ Communications Unit	Quarterly distribution of external Newsletters to stakeholders and community	n/a	n/a	n/a	4	Quarterly External Newsletters distributed.
Good Governance & Public participation									Not On Target
Good Governance & Public participation									Weekly
									e-newsletter is distributed internally and externally on all media platforms
									Newsletter to be printed and circulated in all wards.

Good Governance & Public participation	To become the best performing Municipality, in all respects	Installing and maintaining effective and efficient communications and other systems that will improve information-sharing, enhance public participation and promote socio-economic development.	Municipal Manager/ Communications Unit	Number of monthly newsletters distributed internally by 30 th June 2021	n/a	n/a	On a weekly basis e-newsletter is distributed to all employees.
Good Governance & Public participation	To become the best performing Municipality, in all respects	Installing and maintaining effective and efficient communications and other systems that will improve information-sharing, enhance public participation and promote socio-economic development.	Municipal Manager/ Communications Unit	Revise communication policy and strategy with quarterly implementation reports	n/a	n/a	Communication policy revised and distributed for inputs.

Good Governance & Public participation	To become the best performing Municipality, in all respects.	Ensuring that Ward Committees have been established and are functioning properly, and that a CDW has been appointed in each Ward.	Corporate services	Quarterly consolidated reports on Ward Committee meetings by 30 June 2020.	n/a	n/a	n/a	4	Ensure quarterly ward committee meetings With consolidated quarterly report to council.	On Target	The quarterly meeting was held on 4 November and approved by Council on 15 December 2020	n/a
Good Governance & Public participation	To become the best performing Municipality, in all respects.	Installing and maintaining effective and efficient communications and other communication systems that will improve information-sharing; enhance public participation and promote socio-economic development.	Corporate services	Quarterly reports from the customer care call centre submitted to EXCO.	n/a	n/a	n/a	4	Quarterly reports from the customer care call centre on status of all complaints received.	On Target	Customer Care report tables at the Standing Committee meeting held on 5 August & to EXCO on 25 August 2020.	n/a

ACK TO BASICS – KPA – Sound Financial Management										PERFORMANCE MILESTONES MID -YEAR				
DA	Objective	Strategy	Department	KPI	Budget	Expenditure %	Expenditure %	Annual Target	Quarter 2 Target	On Target	Actual Output	Variance	Reason for Variance and Plan of Action	
Sound financial management	To become a financially viable and sustainable Municipality.	The development and implementation of a Funding Strategy.	Municipal Manager/ Directors	100% expenditure of Municipal Grants by 30 June 2021	180,256,815 Received: 109,338,951	101,129,983	101,129,983	100%	30%	On Target	92.47%	n/a		
Sound financial management	To receive a Clean Audit Opinion from the Auditor-General.	Implementation and execution of an Audit Action Plan.	Municipal Manager/All Directors	100% Reporting compliance by submitting s71, s72 and s52d reports within legislated timeframes 30 June 2021	n/a	n/a	n/a	100%	100%	Not On Target	July report was due on 14 th August – submitted 25 th August.	Delays with submissions to be corrected.		

Financial Management	To receive a Clean Audit Opinion from the Auditor-General.	Implementation and execution of an Audit Action Plan.	Municipal Manager/All Directors	Improve Outcome of the AG report: Execute action plan to address previous findings by 30 June 2021	n/a	n/a	n/a	n/a	1	n/a	No output required for this quarter.	AFS submitted to the AG. Audit has commenced.	n/a
Financial Management	To receive a Clean Audit Opinion from the Auditor-General.	Implementation and execution of an Audit Action Plan.	Finance	Verification of the completeness of the Asset Register (Asset Register compliant to GRAP standards)	n/a	n/a	n/a	100%	All purchases captured and updated on Asset Register and Follow up on queries of Auditor General	Not on Target	All assets purchased during the financial year are only capitalised at year end with compilation of AFS, this is as a result of the asset module not currently being utilised,	As soon as the asset module is implemented then the capital purchases will be capitalised on a monthly basis, as well as the calculation for depreciation	n/a
Financial Management	To become a financially viable and sustainable Municipality.	Alignment of the Budget to the IDP's Development Priorities.	Municipal Manager/All Directors	Percentage CAPEX of budget spent by 30 th June 2021	59,820,250 34	14,426,303. 24%	100%	30%	On Target	52%		n/a	
Financial Management	To become a financially viable and sustainable Municipality.	Alignment of the Budget to the IDP's Development Priorities.	Municipal Manager/All Directors	Percentage OPEX budget spent by 30 th June 2021	436,709,981	100,214,057 22.9%	80%	55%	Not on Target	46%	Depreciation is calculated at year end due to asset module not	Depreciation is calculated at year end due to asset module not	

fund nancial anagement	To adopt a realistic, credible and funded Annual Budget	Alignment of the Budget to the IDP's Development Priorities.	Finance	2020/2021 Budget approved by Council by 31 May 2021	n/a	n/a	1	Budget priorities developed	On Target	IDP& Budget process plan adopted by council.	n/a
ACK TO BASICS – KPA – Good Governance											
fund nancial anagement	To become a financially viable and sustainable Municipality.	Implementation and execution of the Financial Recovery Plan – robust plans for the repayment of debt and/or	Finance	Improve collection rate on service debtors to address cash flow constraints by 30 June 2021 (Service debtors/service	n/a	n/a	n/a	90% 50%	On Target	97.25%	n/a

PERFORMANCE MILESTONES MID-YEAR

Objective	Strategy	Department	KPI	Budget	Expenditure	Expenditure %	Annual Target	Quarter 2 Target	On Target/ Not on Target	Actual Output	Reason for Variance and Plan of Action
fund nancial anagement	To become a financially viable and sustainable Municipality.	Implementation and execution of the Financial Recovery Plan – robust plans for the repayment of debt and/or	Finance	Improve collection rate on service debtors to address cash flow constraints by 30 June 2021 (Service debtors/service	n/a	n/a	n/a	90% 50%	On Target	97.25%	n/a

	maintain a healthy level of cash reserves and assets in order to meet unexpected costs.	debt collected)				
fund financial management	To become a financially viable and sustainable Municipality.	Finance	Financial recovery plan implemented and monitored by submissions quarterly to EXCO by 30 June 2021	n/a	n/a	4
fund financial management	To become a financially viable and sustainable Municipality.	Stringent implementation and execution of the Municipality's Credit Control & Debt Collection Policy.	Effective control over 80% collection of property rates: by 30 June 2021	n/a	n/a	97.2%

			property rate debtors.	Average number of days taken for creditors to be paid:	n/a	n/a	30 days	30 days	Net on credit	635 days	The municipality is experiencing cash flow problems and creditor cannot be paid within the legislatively required 30 days.
Sound financial management	To receive a clean audit opinion from the Auditor General.	Implementation and execution of the Financial Recovery Plan – robust plans for the repayment of debt and/or maintain a healthy level of cash reserves and assets in order to meet unexpected costs.	Finance	Creditors Payment Period	Creditors Outstanding/Credit Purchases (Operating & Capital) x 365 (Norm is 30 days)						

PROGRESS ON CAPITAL PROJECT KPI'S NOT ACHIEVED DURING 2019/2020

NFRASTRUCTURE DEVELOPMENT

Objective	Strategy	KPI	Wards	Responsible Person	Funding Source	Budget 2019/2020	Expenditure 2019/2020	Expenditure %	OVERALL PERFORMANCE		
									Annual Target 2019/2020	On Target / Not on Target 2019/2020	Brief description of actual output 2019/2020
0	Upgrade reticulation system by systematically replacing old installations.	Installation of pipelines and equipping of 2 boreholes by 30 th June 2020.	1	Engineering and Planning	External MIG	4,740,839.00	4,740,831.30	99.99%	3000m pipeline installed and 2 boreholes equipped.	Not on Target	Contractor appointed and 3030m pipeline installed.
0	Upgrade reticulation system by systematically replacing old installations.	Number of boreholes drilled and equipped in the National Park, Graaff-Reinet by 30 th June 2020.	3,4,5,6, 14	Engineering and Planning	External – WSIG DROUGHT	9,988,305.00	7,000,000	70%	3 boreholes drilled and equipped.	Not on Target	4 boreholes drilled. 3 boreholes not equipped, due to scope change and funding shortage. Equipped. Continue in

Ind properly nainain all infrastructure					New financial year under RBIG funding stream.					
o inadequately increase bulk water storage, upgrade reticulation systems, secure permanent water supply and properly nainain all infrastructure	Upgrade reticulation system by systematically replacing old installations. systems,	Number of boreholes drilled and equipped in Graaff- Reinet by 30 th June 2020.	3,4,5,6, 14	Engineering and Planning	External COGTA	6,400,000.00 6,388,391.63 99.8%	6 boreholes drilled and equipped.	Not on Target	On Target	Project Complete
o inadequately construct, upgrade or install streets & stormwater networks and o mainain hem on a egular basis	Develop a Streets & Stormwater Management Plan that also contains an Implementation & Action Plan that will systematically address the issue of especially Stormwater in	Paving of 2500m ² for identified streets by 30 th June 2020.	3,4,5,6, 14	Engineering and Planning	External MIG	3,039,534.00 2,921,069 99%	2500m ² paved.	Not on Target	On Target	Project Complete

the Dr Beyers Naudé LM.							delayed. All road works layer, works complete, no paving placed, will be completed in new FY.
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CONCLUSION

The report has outlined the performance of the municipality in the period under review as indicated in the Service Delivery and Budget Implementation Plan. Key Performance Indicator owners need to use the SDBIP as there guideline in achieving desired annual targets set. It must be noted that operations within the institution required numerous adjustments due to the impact of the Covid-19 pandemic, and the manner in which operations are to be implemented. Departmental performance plans are to be developed to ensure that KPI owners set targets for each quarter of the financial year to prevent undue pressure during the last 6 months of the financial year.