



KANNALAND
MUNISIPALITEIT | MUNICIPALITY

Section 52 Quarterly Report for the 2nd Quarter 2020/21



Prepared in terms of the Local Government: Municipal Finance Management Act (56/2003): Municipal Budget and Reporting Regulations, Government Gazette 32141, 17 July 2009

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GLOSSARY

Adjustments budget - Prescribed in section 28 of the MFMA. The formal means by which a municipality may revise its annual budget during the year.

Allocations - Money received from Provincial or National Government or other municipalities.

Equitable share - A general grant paid to municipalities. It is predominantly targeted to help with free basic services.

Budget - The financial plan of the Municipality.

Budget related policy - Policy of a municipality affecting or affected by the budget, examples include tariff policy, rates policy, credit control and debt collection policy.

Capital expenditure - Spending on assets such as land, buildings and machinery. Any capital expenditure must be reflected as an asset on the Municipality's balance sheet.

Cash flow statement - A statement showing when actual cash will be received and spent by the Municipality. Cash payments do not always coincide with budgeted expenditure timings. For example, when an invoice is received by the Municipality it is shown as expenditure in the month it is received, even though it may not be paid in the same period.

DORA - Division of Revenue Act. Annual legislation that shows the total allocations made by national to provincial and local government.

Equitable share - A general grant paid to municipalities. It is predominantly targeted to help with free basic services.

Fruitless and wasteful expenditure - Expenditure that was made in vain and would have been avoided had reasonable care been exercised.

GFS - Government Finance Statistics. An internationally recognised classification system that facilitates like for like comparison between municipalities.

GRAP - Generally Recognised Accounting Practice. The new standard for municipal accounting.

IDP - Integrated Development Plan. The main strategic planning document of the Municipality

MBRR - Local Government: Municipal Finance Management Act (56/2003): Municipal budget and reporting regulations.

MFMA - Local Government: Municipal Finance Management Act (56/2003). The principle piece of legislation relating to municipal financial management. Sometimes referred to as the Act.

MTREF - Medium Term Revenue and Expenditure Framework. A medium-term financial plan, usually 3 years, based on a fixed first year and indicative further two years budget allocations. Also includes details of the previous and current year's financial position.

Operating expenditure - Spending on the day-to-day expenses of the Municipality such as salaries and wages.

Rates - Local Government tax based on the assessed value of a property. To determine the rates payable, the assessed rateable value is multiplied by the rate in the rand.

SDBIP - Service Delivery and Budget Implementation Plan. A detailed plan comprising quarterly performance targets and monthly budget estimates.

Strategic objectives - The main priorities of the Municipality as set out in the IDP. Budgeted spending must contribute towards the achievement of the strategic objectives.

Unauthorised expenditure - Generally, is spending without, or in excess of, an approved budget.

Virement - A transfer of budget.

Virement policy - The policy that sets out the rules for budget transfers. Virements are normally allowed within a vote. Transfers between votes must be agreed by Council through an Adjustments Budget.

Vote - One of the main segments into which a budget of a municipality is divided for the appropriation of money for the different departments or functional areas of the municipality and which specifies the total amount that is appropriated for the purposes of the department or functional area concerned.

PART 1: IN-YEAR REPORT

Section 1 – Mayor's Report

1.1 In -Year Report – Quarterly Budget Statement

The quarterly budget statement, for the period ended 31 December 2020, has been prepared to meet the legislative requirements of the Municipal Budget and Reporting Regulations and the Municipal Finance Management Act 56 of 2003.

- a) The budget of the municipality has been implemented in terms of ***the Service Delivery Budget Implementation Plan (SDBIP)***. Details on the implementation and any material deviations from the SDBIP will be covered under Section 10 of this document.
- b) ***Financial problems or risks*** facing the municipality are numerous and have been exaggerated by the impact of Covid-19.

Cash flow has and will for the foreseeable future be a problem. In the short-term Kannaland Municipality has done well to meet the most pressing commitments such as Eskom, employee related cost and meeting service delivery requirements. The municipality still experiences cash flow challenges due to constrained resources. A Financial Recovery Plan and a Budget Finding Plan have been developed and are being implemented to mitigate risk.

The second quarter of the 2020/21 financial year has started on Covid-19 Alert Level 1 and has subsequently been increased to Alert Level 3 as from the end of December 2020. The adverse impact of Covid-19 on the local economy will be felt for some time to come, will remain unpredictable and the finances of the municipality should be managed with an increased level of due care.

The municipality has applied for exemption on the municipal employee salary increases for the 2020/2021 financial year. The current employee costs are based on the 2019/2020 financial year. As a result of the financial constraints the municipality applied for exemption from the annual increase as in terms of the Salga Collective Agreement.

- c) At this moment in time, there is no other relevant information to be disclosed other than the contents of this report.

Section 2 – Resolutions

Recommendation:

That the council takes cognisance of the Quarterly budget statement for the **Second quarter of the 2020/21 financial year.**

Section 3 – Executive Summary

1.1 Introduction

In terms of section 52(d) of the Municipal Finance Management Act 56 of 2003, the mayor of a municipality must, within 30 days of the end of each quarter, submit a report to the council on the implementation of the budget and the financial state of affairs of the municipality. The format and content of in-year reporting are set out in the Municipal Budget and Reporting Regulations of 2009, that was published in terms of section 168 of the MFMA (2003).

1.2 Consolidated Performance

The performance against the budget can be summarized as follow:

	Original Budget	Adjustments Budget	YTD Budget	YTD Actual	YTD Budget vs YTD Actual Variance	YTD Budget vs YTD Actual Variance %
Operating Revenue	R 163 710	R 177 158	R88 579	R 85 253	R3 326	4%
Operating Expenditure	R 163 186	R 174 294	R87 147	R 61 100	R26 047	30%
Capital	R 63 321	R 35 773	R17 887	R 8 344	R9 543	53%

TABLE C1 – QUARTERLY BUDGET SUMMARY

Western Cape: Kannaland(WC041) - Table C1 Quarterly Budget Summary for 2nd Quarter								
Description	2019/20	2020/21	Budget year 2020/21					
	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Q1 Sept Actual	Q2 Dec Actual	YTD Actual	YTD Budget
R thousands								
Financial Performance								
Property rates	16 753	-	19 540	24 471	8 264	3 648	11 912	24 471
Service charges	85 955	-	92 033	92 834	22 180	21 017	43 197	92 834
Investment revenue	1 014	-	-	700	226	284	510	700
Transfers and subsidies	39 866	-	37 753	43 769	11 988	15 489	27 477	43 769
Other own revenue	7 480	-	14 384	15 384	1 088	1 089	2 157	15 384
Total Revenue (excluding capital transfers and contributions)	151 069	-	163 710	177 158	43 746	41 507	85 253	177 158
Employee costs	59 063	-	58 317	60 607	10 092	17 720	27 812	60 607
Remuneration of councillors	3 417	-	3 578	3 262	501	571	1 072	3 262
Depreciation & asset impairment	11 238	-	12 231	12 222	-	1	1	12 222
Finance charges	484	-	227	181	45	73	117	181
Materials and bulk purchases	32 293	-	48 900	54 008	15 216	9 923	25 144	54 008
Transfers and subsidies	96	-	470	470	-	-	-	470
Other expenditure	39 022	-	39 462	43 545	2 420	4 534	6 954	43 545
Total Expenditure	145 523	-	163 186	174 294	28 273	32 827	61 100	174 294
Surplus/(Deficit)	5 546	-	524	2 864	15 473	8 680	24 153	2 864
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	22 186	-	65 370	37 165	-	3 124	3 124	37 165
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions) & Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	27 732	-	65 894	40 030	15 473	11 804	27 277	40 030
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	27 732	-	65 894	40 030	15 473	11 804	27 277	40 030
Capital expenditure & funds sources								
Capital expenditure	20 775	-	63 321	35 785	4 833	3 512	8 344	35 785
Transfers recognised - capital	20 677	-	63 321	35 773	4 833	3 512	8 344	35 773
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	98	-	-	-	-	-	-	-
Total sources of capital funds	20 775	-	63 321	35 773	4 833	3 512	8 344	35 773
Financial position								
Total current assets	42 316	-	84 549	86 872	23 746	8 743	32 489	86 872
Total non current assets	9 830	-	378 132	23 584	4 833	3 512	8 344	23 584
Total current liabilities	23 668	-	113 394	71 719	12 944	535	13 480	71 719
Total non current liabilities	11	-	33 493	(1 292)	(8)	-	(8)	(1 292)
Community wealth/Equity	735	-	250 390	-	169	(85)	85	-
Cash flows								
Net cash from (used) operating	(112 454)	-	91 789	57 157	(6 959)	(1 727)	(8 685)	57 157
Net cash from (used) investing	-	-	-	-	-	-	-	-
Net cash from (used) financing	46	-	908	908	(5)	13	-	(57)
Cash/cash equivalents at the year end	(112 408)	-	104 328	58 064	(6 963)	(8 677)	#REF!	57 100
Collection Rate								
Property rates	-	-	95,71	76,63	12,54	34,48	19,26	76,63
Service charges	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	154,45	140,26	0,95	1,45	1,18	140,26
Service charges - water revenue	-	-	60,89	92,97	0,10	0,42	0,28	92,97
Service charges - sanitation revenue	-	-	81,98	85,00	2,32	3,04	2,68	85,00
Service charges - refuse revenue	-	-	83,70	33,55	-	0,01	0,00	33,55
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-

Operational Expenditure

The municipality's total expenditure budget amounts to R175 million and the year-to-date expenditure on the budget accrued to R61 million. This represents 35% of total expenditure to date, with second quarter expenditure calculated at R32 million or 19% of the total budget, a 3% increase on the first quarter expenditure of R28 million or 16% of the total budget. Lower than forecasted expenditure can be attributed to the impact of the Covid-19 pandemic on municipal operations and low travel expenditure. It however is important to note that the accounting of depreciation and debt impairment were not included and will be corrected.

Operational Revenue

The municipality's total operational revenue budget amounts to R177 million, with a year-to-date performance of R85 million or 47% of the total revenue budgeted.

The first quarter performance accrued to R43 million or 25% of the revenue budget, with the second quarter amounting to R41 million, which made up 23% of the revenue budget. This represents a decline of 2% during the second quarter. The main reasons for the decline were caused by the annual billing of property rates during the first quarter as well as winter electricity tariffs being charged.

Capital Expenditure

The total capital budget for the municipality is R 36 million, which is 100% funded from national and provincial grants. National grant funding amounts to R29.6 million, with provincial funding accounting for the remaining R6 million. Year to date capital expenditure amounted to R8.3 million or 18% of the total capital budget, with R4.8 million incurred during the first quarter and R3.5 million during the second. This represents 9% and 7% respectively of the total capital budget.

Operating Surplus/Deficit

Operating Revenue amounted to R41.50 million and the expenditure amounted to R32.9 million with an operating surplus of R8.6 million for the second quarter of 2020/21. The year-to-date operating surplus amounts to R24.2 million. The surplus excludes capital grant funding to be transferred to revenue.

The reported surplus does not consider debt impairment and depreciation for the first two quarters of 2020/21 and will be accounted for within the next reporting period. The impact will be significant (potentially in excess of R13 million) and will have a significant impact on the reported surplus. It should also be noted that the municipality will do well to break-even during the third and fourth quarter and therefor monthly monitoring will be of the utmost importance to ensure financial stability.

1.3 Material differences to the SDBIP

Material differences to the SDBIP will be discussed under section 10.

1.4 Remedial actions

- (a) Directorates are to ensure that the Budget is implemented in accordance with the Service Delivery and Budget Implementation Plan of the Municipality;

- (b) That Strategic decisions / resolutions to improve the Capital expenditure be implemented;
- (c) That monthly monitoring of the implementation of the Financial Recovery Plan and Budget Funding Plan takes place. The effort should be coordinated with giving the necessary and all-important consideration to the impact of the COVID-19 pandemic on municipal operations and more specifically municipal liquidity;
- (d) That measures on debt collection are implemented and applied effectively;
- (e) That the funding plan addresses all issues and challenges on the financial performance of the municipality and adapt to an ever-changing environment; and
- (f) That the mayor considers the material deviations and that the necessary adjustments are made during the adjustments budget process in February.

Section 4 – In-year budget statement tables

TABLE C4 – QUARTERLY FINANCIAL PERFORMANCE

Western Cape: Kannaland(WC041) - Table C4 Quarterly Budgeted Financial Performance for 2nd Quarter									
Description	Ref	2019/20	2020/21	Budget year 2020/21					
		Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Q1 Sept Actual	Q2 Dec Actual	YTD Actual	YTD Budget
R thousands									
Revenue By Source									
Property rates		16 753		19 540	24 471	8 264	3 648	11 912	24 471
Service charges - electricity revenue		52 583		55 943	58 114	14 809	12 873	27 681	58 114
Service charges - water revenue		19 622		21 626	21 626	3 711	4 510	8 221	21 626
Service charges - sanitation revenue		7 008		7 520	6 149	1 876	1 866	3 742	6 149
Service charges - refuse revenue		6 743		6 945	6 945	1 784	1 769	3 553	6 945
Rental of facilities and equipment		520		17	367	126	126	251	367
Interest earned - external investments		1 014			700	226	284	510	700
Interest earned - outstanding debtors		20		5 567	5 567	2	2	4	5 567
Dividends received									
Fines, penalties and forfeits		4 470		7 384	7 584	403	446	849	7 584
Licences and permits		164		50	500	60	55	115	500
Agency services		828		1 000	1 000	329	278	606	1 000
Transfers and subsidies		39 866		37 753	43 769	11 988	15 489	27 477	43 769
Other revenue		1 477		365	365	168	163	331	365
Gains									
Total Revenue (excluding capital transfers and contributions)		151 069	-	163 710	177 158	43 746	41 507	85 253	177 158
Expenditure By Type									
Employee related costs		58 063		58 317	60 607	10 092	17 720	27 812	60 607
Remuneration of councillors		3 417		3 578	3 262	501	571	1 072	3 262
Debt impairment		21 831		11 923	12 139		47	47	12 139
Depreciation and asset impairment		11 238		12 231	12 222		1	1	12 222
Finance charges		484		227	181	45	73	117	181
Bulk purchases		29 926		42 693	43 593	13 633	8 121	21 754	43 593
Other materials		2 277		6 207	10 415	1 583	1 807	3 390	10 415
Contracted services		9 725		15 682	18 791	1 102	2 607	3 709	18 791
Transfers and subsidies		96		470	470				470
Other expenditure		7 466		11 857	12 615	1 318	1 879	3 197	12 615
Losses									
Total Expenditure		145 523	-	163 186	174 294	28 273	32 827	61 100	174 294
Surplus/(Deficit)									
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		5 546	-	524	2 864	15 473	6 680	24 153	2 864
		22 186		65 370	37 165		3 124	3 124	37 165
Transfers and subsidies - capital (monetary allocations) (Nat/ Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)									
Transfers and subsidies - capital (in-kind - all)		27 732	-	65 894	40 030	15 473	11 804	27 277	40 030
Surplus/(Deficit) after capital transfers and contributions									
Taxation									
Surplus/(Deficit) after taxation		27 732	-	65 894	40 030	15 473	11 804	27 277	40 030
Attributable to minorities									
Surplus/(Deficit) attributable to municipality		27 732	-	65 894	40 030	15 473	11 804	27 277	40 030
Share of surplus/ (deficit) of associate									
Surplus/(Deficit) for the year									
		27 732	-	65 894	40 030	15 473	11 804	27 277	40 030

THE DETAILED QUARTERLY OPERATING REVENUE PERFORMANCE AGAINST THE TOTAL BUDGET ITEMS ARE AS FOLLOW:

Electricity Revenue - R12.87 million (22% of the Electricity Budget)

Billing during the **first quarter** amounted to **R14.81 million (26% of Electricity Budget)** a decrease of **4%** during the second quarter to R12.87 million. The total year to date actual amount sold is **R27.68 million (48% of Electricity Budget)**. The 2% under collection should be considered in context of cyclical seasonal demand that has not been accounted for in a straight-line budget.

Water Revenue - R4.51 million (21% of the Water Budget)

We have billed water revenue of **R3.71 million (17% of Water Budget)** in first quarter a decrease of **3%** in the second quarter to R4.51 million. The year to date is **R8.22 million (38% of Water Budget)** with revenue is below forecasted. The decrease can be contributed to the lifting of the drought restrictions and not implementing extreme drought tariffs that was intended to curb demand.

Sewerage Revenue - R1.86 million (30% of the Sewerage Budget)

The municipality has billed **R1.87 million (30% of Sewerage Budget)** during both quarter one and two. The year to date billed is **R3.74 million (61% of Sewerage Budget)** of the total budget for sewerage. Billing of sewerage is exceeding the forecast during the first 6 months.

Refuse Removal Revenue - R1.77 million (25% of the Solid Waste Budget)

The municipality billed **R1.78 million (26% of the Solid Waste Budget)** during the first quarter with an similar amount at R1.77 million during the second quarter of 2020/21. The billing of refuse removal is in line with the year-to-date forecast. The total year to date is **R3.55 million (51% of the Solid Waste budget)**.

Interest earned

Interest charges on outstanding debtors were not charged for the full year to date and needs to be adjusted during the adjustment budget process.

Rental of facilities and equipment - R126 thousand (34% of the Rental Budget)

The annual forecast is below the actual billing for the rental of facilities and equipment and needs to be adjusted during the adjustments budget process. The municipality has exceeded the year-to-date forecast with 36%.

Interest on external investments - R284 thousand (41% of the interest Budget)

The interest on municipal call accounts amounted to **R226 thousand (32% of the interest received budget)** during the first quarter and R284 thousand during the second quarter. The performance with respect to external investments was made up out of invested cash-backed unspent grants received. The interest received was inflated by the national lockdown and is

expected to decline significantly during the coming months as a result of increased grant spending.

Fines Penalties and forfeits - R446 thousand (6% of the Fines & Penalties Budget)

The budget needs to be adjusted as the amount issued in terms of the above was well below forecasted. A vendor for the administration of speed fine cameras must be procured as a matter of urgency.

Other revenue, Agency services and licence and permits - R495 thousand (26% OF Budget)

The year to date forecast relevant to agency services has exceeded forecasting and can be adjusted upwards during the adjustments budget process. Contrary to the before-mentioned, Licenses and permits were underperforming and that can be directly attributed to the impact of Covid-19 lock-down regulations.

THE DETAILED QUARTERLY OPERATING EXPENDITURE PERFORMANCE AGAINST THE TOTAL BUDGET ITEMS ARE AS FOLLOW:

Employee Related Costs - R17.72 million (30% of Annual Employee Budget) with Councillors at R571 thousand (18% of the Annual Councillors Remuneration Budget)

Employee related expenditure incurred made up 92% of the year-to-date budget on a straight-line approach. This is under the forecasted budget given that bonuses were paid during November and December 2020. It should however be noted that no annual increase has been awarded to date and the impact can have a significant impact on future expenditure in this regard.

Councillor remuneration is only standing at 66% of the year-to-date budget. It is a fixed item, and the problem might be an allocation problem rather than the budgeted amount being incorrect. This will be investigated and corrected in due course.

Bulk Purchases - R8.12 million (19% of the bulk purchases budget)

Bulk purchases year to date are in line with the forecast.

Finance Charges R73 thousand (40% of the Finance Charges Budget)

Finance charges needs to be investigated and adjusted accordingly as the amount is exceeding the budget amount without the municipality having incurred any debt.

Other materials - R1.81 million (17% of the budget)

Expenditure on "Other Materials" is well below the year-to-date forecast but increased expenditure can be expected, and the municipality should ensure that all expenditure is recognised when incurred.

Contracted Services - R2.61 million (14% of Budget)

The expenditure on "Contracted Services" remains low as a result of the impact of the lockdown during the first quarter, with only a 6% rate of expenditure incurred. However, the opening of the economy will lead to increased expenditure mainly on grant funded projects. Most of the expenditure incurred year-to-date relates to the compilation of the Annual Financial Statements.

Other Expenditure - R1.88 million (15% of Budget)

Expenditure in this regard has been lower than forecasted and can be contributed to less travelling and the enforcement of the Cost Containment Regulations and the implementation of the budget funding plan.

TABLE C5 – QUARTERLY BUDGETED CAPITAL EXPENDITURE

Western Cape: Kannaland(WC041) - Table C5 Quarterly Budgeted Capital Expenditure by Functional Classification and Funding for 2nd Quarter									
Description	Ref	2019/20	2020/21	Budget year 2020/21					
		Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Q1 Sept Actual	Q2 Dec Actual	YTD Actual	YTD Budget
R thousands									
Capital Expenditure - Functional									
Municipal governance and administration		-	-	-	-	-	-	-	-
Executive and council									
Finance and administration									
Internal audit									
Community and public safety		1 865	-	5 454	5 104	-	394	394	5 104
Community and social services				4 145	4 795		279	279	4 795
Sport and recreation		1 365		1 309	1 309		115	115	1 309
Public safety		500							
Housing									
Health									
Economic and environmental services		-	-	-	19	-	-	-	19
Planning and development									
Road transport					19				19
Environmental protection									
Trading services		18 910	-	57 867	29 662	4 833	3 118	7 950	29 662
Energy services		615							
Water management		16 189		27 867	29 662	4 833	3 118	7 950	29 662
Waste water management		2 106		30 000					
Waste management									
Other									
Total Capital Expenditure - Functional	3	20 775	-	63 321	35 785	4 833	3 512	8 344	35 785
Funded by									
National Government		14 486		59 721	29 728	4 533	3 297	7 830	29 728
Provincial Government		6 191		3 600	6 045	299	215	514	6 045
District Municipality									
Transfers and subsidies - capital (monetary allocations) (Nat/Prov/Deptm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)									
Transfers recognised - capital		20 677	-	63 321	35 773	4 833	3 512	8 344	35 773
Borrowing	6								
Internally generated funds		98							
Total Capital Funding		20 775	-	63 321	35 773	4 833	3 512	8 344	35 773

THE FOLLOWING IS THE FINANCIAL PERFORMANCE AGAINST THE BUDGET CAPITAL EXPENDITURE IN THE SECOND QUARTER

- The actual year-to-date Capital Expenditure amounts to **R8.34 million**
- The total expenditure in the first quarter was **R4.83 million, or 13% of the total capital budget.**
- The total expenditure in the second quarter was **R3.51 million or 10%**, a decrease of 3% from the first quarter.
- The municipality envisages to increase the spending on the capital budget in order to ensure projects are completed before the next financial year.

TABLE C6 – QUARTERLY BUDGETED FINANCIAL POSITION

WC041 Kannaland - Table C6 Monthly Budget Statement - Financial Position - Q2 Second Quarter						
Description	Ref	2019/20 Audited Outcome	Original Budget	Budget Year 2020/21 Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		1 381	3 245	109 598	28 701	109 598
Call investment deposits		29 476	8 387	—	7 681	—
Consumer debtors		1 748	(92 866)	(21 745)	7 914	(21 745)
Other debtors		(15 846)	(31 256)	3 628	(11 647)	3 628
Current portion of long-term receivables		(5)	(8)	—	—	—
Inventory		418	2 025	(5 002)	(161)	(5 002)
Total current assets		17 171	(110 474)	86 480	32 488	86 480
Non current assets						
Long-term receivables		—	—	—	—	—
Investments		—	—	—	—	—
Investment property		(124)	1 489	—	—	—
Investments in Associate		—	—	—	—	—
Property, plant and equipment		7 506	388 828	31 992	8 344	31 992
Agricultural		—	—	—	—	—
Biological assets		—	—	—	—	—
Intangible assets		(7)	45	(30)	—	(30)
Other non-current assets		—	—	—	—	—
Total non current assets		7 375	390 363	31 962	8 344	31 962
TOTAL ASSETS		24 546	279 889	118 442	40 833	118 442
LIABILITIES						
Current liabilities						
Bank overdraft		—	—	—	—	—
Borrowing		(504)	(972)	—	(277)	—
Consumer deposits		63	964	—	31	—
Trade and other payables		14 068	(7 970)	80 755	13 726	80 755
Provisions		(2 006)	2 654	—	—	—
Total current liabilities		11 621	(5 325)	80 755	13 480	80 755
Non current liabilities						
Borrowing		—	1 141	(1 292)	(8)	(1 292)
Provisions		4 033	29 199	—	—	—
Total non current liabilities		4 033	30 340	(1 292)	(8)	(1 292)
TOTAL LIABILITIES		15 654	25 016	79 462	13 472	79 462
NET ASSETS	2	8 893	254 873	38 980	27 362	38 980
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		751	251 727	—	—	—
Reserves		(52)	(1 427)	—	85	—
TOTAL COMMUNITY WEALTH/EQUITY	2	699	250 300	—	85	—

TABLE C7 – QUARTERLY BUDGETED CASH FLOW

WC041 Kannaland - Table C7 Monthly Budget Statement - Cash Flow - Q2 Second Quarter										
Description	Ref	2019/20 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		—	18 701	18 751	428	2 295	9 376	(7 081)	-76%	—
Service charges		—	111 548	109 172	81	451	54 586	(54 136)	-98%	—
Other revenue		—	2 027	3 027	24	361	1 513	(1 153)	-76%	—
Government - operating		—	35 224	40 373	11 907	33 449	20 187	13 262	66%	—
Government - capital		—	63 321	35 766	4 667	15 886	17 883	(1 997)	-11%	—
Interest		—	—	—	—	—	—	—	—	—
Dividends		—	—	—	—	—	—	—	—	—
Payments										
Suppliers and employees		(125 020)	(138 335)	(149 283)	(15 242)	(60 934)	(75 165)	(14 231)	19%	(150 333)
Finance charges		(5 267)	(227)	(181)	(45)	(117)	(90)	27	-30%	(181)
Transfers and Grants		(96)	(470)	(470)	—	—	(235)	(235)	100%	(470)
NET CASH FROM/(USED) OPERATING ACTIVITIES		(130 383)	91 789	87 157	1 820	(8 810)	28 054	36 865	131%	(150 384)
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		—	—	—	—	—	—	—	—	—
Decrease (increase) in non-current debtors		—	—	—	—	—	—	—	—	—
Decrease (increase) other non-current receivables		—	—	—	—	—	—	—	—	—
Decrease (increase) in non-current investments		—	—	—	—	—	—	—	—	—
Payments										
Capital assets		437	(95 436)	(44 163)	—	—	(22 082)	(22 082)	100%	(44 163)
NET CASH FROM/(USED) INVESTING ACTIVITIES		437	(95 436)	(44 163)	—	—	(22 082)	(22 082)	100%	(44 163)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		—	—	—	—	—	—	—	—	—
Borrowing long term/financing		—	—	—	—	—	—	—	—	—
Increase (decrease) in consumer deposits		63	—	—	8	31	—	31	0%	—
Payments										
Repayment of borrowing		—	(1 186)	(720)	—	—	(360)	(360)	100%	(720)
NET CASH FROM/(USED) FINANCING ACTIVITIES		63	(1 186)	(720)	8	31	(360)	(391)	109%	(720)
NET INCREASE/ (DECREASE) IN CASH HELD		(129 883)	(4 814)	12 273	1 828	(8 580)	5 813			(195 867)
Cash/cash equivalents at beginning:		—	11 631	—	—	—	11 631			—
Cash/cash equivalents at month/year end:		(129 883)	6 818	12 273	—	(8 580)	17 244			(195 867)
References										

The total bank balance ending of **Quarter 2** was as follows;

- Standard Bank Main Account is – **R2.81 million**
- The Traffic Account and the **R781 thousand**, and
- Deposit Account has **R3.97 million**.

The lack of revenue streams has left the municipality to be heavily dependent on grant funding to run its daily operations. The current national economic situation is in addition having an adverse effect on an already difficult situation. The municipality is reviving the Revenue Enhancement Project as part of the turnaround strategy. We have started with our Data Cleansing project and an update will be provided on monthly basis.

TABLE C2 – QUARTERLY BUDGETED FINANCIAL PERFORMANCE

(Functional Classification)

WC041 Kannaland - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - Q2 Second Quarter										
Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
<i>Governance and administration</i>		54 040	37 632	47 936	12 837	38 793	23 968	14 825	62%	47 936
Executive and council		28 324	8 920	13 128	11 434	23 099	6 564	16 535	262%	13 128
Finance and administration		25 716	28 712	34 808	1 403	15 694	17 404	(1 710)	-10%	34 808
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		14 385	15 167	16 818	12	4 210	8 409	(4 199)	-50%	16 818
Community and social services		12 204	14 967	15 617	5	4 106	7 809	(3 702)	-47%	15 617
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		2 181	-	-	7	104	-	104	#DIV/0!	-
Housing		-	200	1 201	-	-	600	(600)	-100%	1 201
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		7 356	7 398	8 048	196	904	4 024	(3 120)	-78%	8 048
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		7 356	7 398	8 048	196	904	4 024	(3 120)	-78%	8 048
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		102 712	168 884	143 944	7 090	44 470	71 972	(27 501)	-36%	143 944
Energy sources		53 144	58 735	61 906	4 403	27 681	30 953	(3 272)	-11%	61 906
Water management		34 429	50 507	52 302	1 481	9 485	26 151	(16 666)	-64%	52 302
Waste water management		7 682	44 106	14 106	615	3 742	7 053	(3 311)	-47%	14 106
Waste management		7 457	14 537	15 630	581	3 553	7 815	(4 262)	-55%	15 630
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	178 493	229 081	216 745	20 136	88 377	108 372	(19 995)	-18%	216 745
Expenditure - Functional										
<i>Governance and administration</i>		56 151	51 106	56 933	4 235	19 520	28 466	(8 946)	-31%	56 933
Executive and council		14 811	12 074	16 836	1 166	5 511	8 418	(2 907)	-35%	16 836
Finance and administration		41 340	39 031	40 097	3 069	14 009	20 048	(6 039)	-30%	40 097
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		11 134	10 729	11 119	880	4 207	5 559	(1 352)	-24%	11 119
Community and social services		6 317	8 333	8 101	618	2 838	4 050	(1 213)	-30%	8 101
Sport and recreation		387	812	779	21	94	390	(296)	-76%	779
Public safety		3 629	207	203	152	903	102	802	788%	203
Housing		801	1 376	2 035	90	372	1 018	(645)	-63%	2 035
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		13 633	19 221	17 517	454	2 763	8 759	(5 996)	-68%	17 517
Planning and development		-	-	10	-	-	5	(5)	-100%	10
Road transport		13 633	19 221	17 507	454	2 763	8 754	(5 991)	-68%	17 507
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		89 380	82 131	89 775	9 718	34 610	44 887	(10 276)	-23%	89 775
Energy sources		48 938	53 186	55 494	7 491	24 550	27 747	(3 197)	-12%	55 494
Water management		26 604	13 240	14 606	914	4 335	7 303	(2 968)	-41%	14 606
Waste water management		5 710	6 906	8 796	269	1 467	4 398	(2 931)	-67%	8 796
Waste management		8 129	6 799	10 878	1 043	4 257	5 439	(1 182)	-22%	10 878
<i>Other</i>		-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	170 298	163 186	175 344	15 287	61 100	87 671	(26 571)	-30%	175 344
Surplus/ (Deficit) for the year		8 194	65 894	41 400	4 848	27 277	20 701	6 576	32%	41 400

TABLE C3 – QUARTERLY BUDGETED FINANCIAL PERFORMANCE

(Revenue & Expenditure by Municipal Vote)

WC041 Kanna land - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - Q2 Second										
Vote Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote	1									
Vote 1 - MUNICIPAL MANAGER		29 033	8 920	13 128	11 434	23 099	6 564	16 535	251,9%	13 128
Vote 2 - CORPORATE SERVICES		20 155	21 132	23 751	245	4 821	11 875	(7 054)	-59,4%	23 751
Vote 3 - FINANCIAL SERVICES		25 450	28 412	34 190	1 367	15 498	17 095	(1 597)	-9,3%	34 190
Vote 4 - TECHNICAL SERVICES		103 855	170 617	145 676	7 090	44 959	72 838	(27 879)	-38,3%	145 676
Vote 5 - CALITZDORP SPA		-	-	-	-	-	-	-	-	-
Vote 6 - CORPORATE SERVICES (Continued)		-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	178 493	229 081	216 745	20 136	88 377	108 372	(19 995)	-18,5%	216 745
Expenditure by Vote	1									
Vote 1 - MUNICIPAL MANAGER		14 811	12 074	16 836	1 166	5 511	8 418	(2 907)	-34,5%	16 836
Vote 2 - CORPORATE SERVICES		29 694	30 120	30 234	1 845	9 296	15 117	(5 820)	-38,5%	30 234
Vote 3 - FINANCIAL SERVICES		26 761	25 429	27 310	2 158	9 136	13 655	(4 520)	-33,1%	27 310
Vote 4 - TECHNICAL SERVICES		98 593	94 418	99 818	10 056	36 641	49 909	(13 268)	-26,6%	99 818
Vote 5 - CALITZDORP SPA		-	-	-	-	-	-	-	-	-
Vote 6 - CORPORATE SERVICES (Continued)		439	1 145	1 145	64	516	572	(57)	-9,9%	1 145
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	170 298	163 166	175 344	15 287	61 100	87 671	(26 571)	-30,3%	175 344
Surplus/ (Deficit) for the year	2	8 194	65 894	41 400	4 848	27 277	20 701	6 576	31,8%	41 400

PART 2 SUPPORTING DOCUMENTATION

Section 5 – Debtors' analysis

WC041 Kannaland - Supporting Table SC3 Monthly Budget Statement - aged debtors - Q2 Second Quarter														
Description	NT Code	Budget Year 2020/21								Total	Over 1Yr	Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts L.L.O Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Days	151-180 Days	181 Days-1 Yr						
R thousands														
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1200	1 715	732	510	557	488	-	5 917	13 635	23 552	20 596	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	839	164	113	122	119	-	482	1 499	3 338	2 222	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	1 487	392	336	1 565	291	2	1 778	14 012	19 863	17 648	-	-	-
Receivables from Non-exchange Transactions - Waste Water Management	1500	532	248	247	248	247	-	1 581	9 602	12 604	11 578	-	-	-
Receivables from Exchange Transactions - Waste Management	1600	1 065	414	401	396	391	-	2 782	11 640	17 089	15 209	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	23	23	23	-	-	-
Interest on Arrear Debtor Accounts	1810	14	25	21	48	29	0	301	15 868	16 306	16 247	-	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	(1 695)	160	142	134	118	-	641	2 281	1 760	3 174	-	-	-
Total By Income Source	2000	3 957	2 135	1 789	3 070	1 682	2	13 482	68 460	94 556	86 696	-	-	-
2019/20 - totals only														
Debtors Age Analysis By Customer Group														
Organs of State	2200	(410)	75	39	424	25	-	116	585	854	1 149	-	-	-
Commercial	2300	522	188	131	267	130	2	727	2 613	4 581	3 739	-	-	-
Households	2400	3 842	1 731	1 464	1 771	1 403	0	11 751	56 040	78 002	70 965	-	-	-
Other	2500	2	141	135	608	124	-	888	9 222	11 119	10 842	-	-	-
Total By Customer Group	2600	3 957	2 135	1 789	3 070	1 682	2	13 482	68 460	94 556	86 696	-	-	-

- The total amount owed to Kannaland Municipality amounted to **R94.55** million during the end of the **Second Quarter**.
- **R68.46 million or 72 percent** of the total outstanding debtors are older than one year.
- **R88.70 million or 92 percent** of the outstanding debtors are outstanding for more than 90 days and are less likely to be recoverable debt.

The biggest concern regarding debt collection in Kannaland Municipality is the ability to collect service charges for Water, Refuse and Sewerage in areas where electricity is not supplied by the municipality.

Section 6 – Creditors' analysis

WC041 Kannaland - Supporting Table SC4 Monthly Budget Statement - aged creditors - Q2 Second Quarter											
R thousands	Description	NT Code	Budget Year 2020/21								Total
			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	
Creditors Age Analysis By Customer Type											
	Bulk Electricity	0100	-	5 116	4 879	86	-	-	-	-	10 081
	Bulk Water	0200	21	-	-	-	-	-	-	-	21
	PAYE deductions	0300	-	-	-	-	-	-	-	-	-
	VAT (output less input)	0400	-	-	-	-	-	-	-	-	-
	Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-
	Loan repayments	0600	60	-	-	-	-	-	-	-	60
	Trade Creditors	0700	930	439	138	31	7 349	-	-	-	8 888
	Auditor General	0800	1 479	419	46	529	5 557	-	-	-	8 030
	Other	0900	214	60	11	31	4 760	-	-	-	5 076
Total By Customer Type		1000	2 704	6 033	5 074	677	17 667	-	-	-	32 155

- The total outstanding creditors as at the end of the **Second Quarter** amounts to **R32 155**.
- The biggest outstanding creditors are Eskom (**R10 081 million**), the Auditor-General of South Africa (**R8 030 million**). Combined, the before mentioned, represents **56%** of all outstanding creditors.

The outstanding trade creditors continue to have a negative influence on service delivery and the ability to fully comply to supply chain management regulations. Creditors are owed money for extended periods of time and this is causing a reluctance to quote and take part in competitive bidding processes. Pressure on cash flow is increasing with long outstanding creditors demanding settlement.

Section 7 – Investment portfolio analysis

Kannaland Municipality (WCD41) 32 Church Street P.O. Box 30 Ladismith 6655 Republic of South Africa Date: 10.09.2018 ACCOUNT STATEMENT	 DBSA Development Bank of Southern Africa VAT Registration No: 4280128711
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Repayment Due		30.11.2020	30.11.2020	-47,880.44	0.00	-12,919.56	-50,000.00	1,205,423.21	1,205,423.21
Interest Accrued		31.12.2020	31.12.2020	0.00	12,907.92	0.00	12,907.92	1,218,331.13	1,205,423.21
Interest Capitalisation		31.12.2020	31.12.2020	0.00	-12,907.92	12,907.92	0.00	1,218,331.13	1,219,239.13
Repayment Due		31.12.2020	31.12.2020	-47,880.44	0.00	-12,919.56	-50,000.00	1,159,231.13	1,159,231.13

- The total outstanding long-term debt of Kannaland Municipality amounts to **R1.159 million** as at **31 December 2020**.
- A monthly instalment of **R60 thousand** at an interest rate of **12.52 percent** per annum is being paid.
- For the current month the instalment amount is made up out of **R13 thousand**.

Section 8 – Allocation and grant receipts and expenditure

WC041 Kannaland - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - Q2 Second Quarter										
Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		31 250	35 890	39 976	11 434	25 499	19 988	5 511	27,8%	39 976
Operational Revenue: General Revenue: Equitable Share		28 147	29 760	34 011	11 434	23 096	17 005	6 090	35,8%	34 011
Operational Revenue: General Revenue: Fuel Levy		-	-	-	-	-	-	-	-	-
Local Government Financial Management Grant [Schedule 5B]		1 960	2 647	2 647	-	1 914	1 323	591	44,6%	2 647
Municipal Systems Improvement Grant		-	1 900	1 635	-	-	818	(818)	-100,0%	1 635
Provincial Government:		8 637	1 763	7 893	-	1 975	3 948	(1 971)	-50,0%	7 893
Capacity Building		-	-	-	-	-	-	-	-	-
Capacity Building and Other		8 637	1 713	7 843	-	1 975	3 821	(1 946)	-49,6%	7 843
Disaster and Emergency Services		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Infrastructure		-	50	50	-	-	25	(25)	-100,0%	50
Total Operating Transfers and Grants	5	39 887	37 753	47 868	11 434	27 474	23 934	3 540	14,8%	47 868
Capital Transfers and Grants										
National Government:		15 245	58 721	29 721	-	2 738	14 861	(12 123)	-81,6%	29 721
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		202	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant [Schedule 5B]		7 509	9 721	9 721	-	1 850	4 861	(3 011)	-61,9%	9 721
Regional Bulk Infrastructure Grant [Schedule 5B]		-	30 000	-	-	-	-	-	-	-
Water Services Infrastructure Grant [Schedule 5B]		7 534	20 000	20 000	-	888	10 000	(9 112)	-91,1%	20 000
Provincial Government:		6 363	5 649	4 395	-	386	2 198	(1 812)	-82,4%	4 395
Capacity Building		-	-	-	-	-	-	-	-	-
Capacity Building and Other		-	3 049	-	-	-	-	-	-	-
Disaster and Emergency Services		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Infrastructure		6 363	2 600	4 395	-	386	2 198	(1 812)	-82,4%	4 395
Libraries, Archives and Museums		-	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	5	21 608	85 370	34 116	-	3 124	17 059	(13 934)	-81,7%	34 116
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	61 495	123 123	81 985	11 434	30 598	40 992	(10 395)	-26,4%	81 985

The following grants were received for Quarter 2

- Equitable Share amounts to **R13 149 million**.
- Community Development Worker amounts to (CDW) to **R112 thousand**.
- Municipal Infrastructure Grant (MIG) amounts to **R7 491 million**.
- Libraries Grant amounts to **R1 016 million** for Operational.
- Water Service Infrastructure Grant (WSIG) amounts to **R5 000 million**.
- Drought Relief Grant amounts to **R2 600 million**

Section 9 – Expenditure on Councillor, Senior Managers and Other Staff

WC041 Kannaland - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - Q2 Second Quarter												
Ref	Summary of Employees and Councillor remuneration	2019/20				Budget Year 2020/21				SC8	Check Import Sheet	
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %			Full Year Forecast
R thousands												
1	Councillors (Political Office Bearers plus Other)	A	B	C							D	
		2 464	2 794	2 468	120	685	1 234	(549)	-44%	2 468	SC8 2101	
		-	56	-	9	55	-	55	#DIV/0!	-	SC8 2102	
		91	35	221	11	64	111	(47)	-42%	221	SC8 2103	
		342	308	261	13	113	131	(18)	-14%	261	SC8 2106	
		249	364	311	26	155	155	-	-	311	SC8 2107	
		-	-	-	-	-	-	-	-	-	SC8 2108	
		-	-	-	-	-	-	-	-	-	SC8 2109	
4		Sub Total - Councillors	3 146	3 578	3 262	179	1 072	1 631	(559)	-34%	3 262	SC8 2109
		% Increase		13,8%	3,7%						3,7%	
3		Senior Managers of the Municipality										
			1 987	3 120	3 015	86	1 213	1 508	(294)	-20%	3 015	SC8 2001
			1	-	-	-	0	-	0	#DIV/0!	-	SC8 2002
			-	-	-	-	-	-	-	-	-	SC8 2003
	-		-	-	-	-	-	-	-	-	SC8 2004	
	(46)		-	194	-	-	97	(97)	-100%	194	SC8 2005	
	517		90	240	8	95	120	(25)	-21%	240	SC8 2006	
	13		64	30	3	23	15	8	50%	30	SC8 2007	
	-		10	-	-	-	-	-	-	-	SC8 2008	
	43		39	22	2	30	11	19	180%	22	SC8 2009	
	-		-	-	-	-	-	-	-	-	SC8 2010	
	-		-	-	-	-	-	-	-	-	SC8 2011	
2	Sub Total - Senior Managers of Municipality		2 514	3 324	3 500	99	1 381	1 750	(369)	-22%	3 500	SC8 2012
	% Increase			32,2%	39,2%						39,2%	
4	Other Municipal Staff											
		38 238	37 386	41 892	3 560	17 202	20 946	(3 744)	-18%	41 892	SC8 2021	
		5 959	6 446	6 170	478	2 394	3 085	(691)	-22%	6 170	SC8 2022	
		1 586	2 050	1 800	188	866	900	(34)	-4%	1 800	SC8 2023	
		4 290	1 880	1 912	317	1 892	956	936	98%	1 912	SC8 2024	
		2 252	-	-	853	1 697	-	1 697	#DIV/0!	-	SC8 2025	
		2 107	2 672	2 160	173	879	1 080	(201)	-19%	2 160	SC8 2026	
		148	171	111	12	45	55	(11)	-19%	111	SC8 2027	
		257	344	106	72	166	106	133	251%	106	SC8 2028	
		1 680	3 998	3 442	241	1 289	1 721	(432)	-25%	3 442	SC8 2029	
		654	47	94	-	-	47	(47)	-100%	94	SC8 2030	
		85	-	-	-	-	-	-	-	-	SC8 2031	
2		Sub Total - Other Municipal Staff	(1 060)	54 993	57 687	5 872	26 451	28 843	(2 392)	-8%	57 687	SC8 2032
		% Increase		-1,9%	2,9%						2,9%	
4	Total Parent Municipality	61 734	61 896	64 448	8 199	28 844	32 224	(3 340)	-10%	64 448		

Section 10 – Material variances to the SDBIP

Performance management is prescribed by Chapter 6 of the Municipal Systems Act (MSA), Act 32 of 2000 and the Municipal Planning and Performance Management Regulations, 796 of August 2001. Section 7(1) of the aforementioned regulation states that “A Municipality’s Performance Management System entails a framework that describes and represents how the municipality’s cycle and processes of performing the planning, monitoring, measurement, review, reporting and improvement will be conducted, organised and managed, including determining the responsibilities of the different role players.” This framework, inter alia, reflects the linkage between the Integrated Development Plan (IDP), Budget, Service Delivery and Budget Implementation Plan (SDBIP) and individual and service provider performance. Kannaland Municipality does have an approved Performance Management Framework, Policy.

Implementation of the Performance Management

Performance is evaluated by means of a municipal scorecard (Top Layer (TL) Service Delivery and Budget Implementation Plan (SDBIP) at organisational level. The SDBIP is a plan that converts the IDP and Budget into measurable criteria on how, where and when the strategies, objectives and normal business processes of the Municipality is implemented. It also allocates responsibilities to Departments to deliver services in terms of the IDP and Budget.

During the first 6 months of performance monitoring it is evident that a strategic session be held to amend the sdbip in order to operate more effectively and efficiently. It is imperative that the monitoring and evaluation are aligned to the budget reporting processes and adhering to the SMART principle.

Report on municipal performance

Annexure A indicates the performance of the Kannaland Municipality for the first six months:

Section 11– Capital programme performance

Nr	Project description	Original Budget R'000	Adjusted budget R'000	YTD Expenditure R'000	SDBIP /Year to date Budget	Variance R'000	% Variance
1	ZOAR NEW CEMETRY	3 145 491	3 145 491	278 962		2 866 528,60	9%
2	CALITZDORP&ZOAR DRILL AND UPGRAING OF BOREHOLES	2 430 698	2 430 698	2 408 006		22 692,49	99%
3	Water Service Infrastructure Grant	20 000 000	20 000 000	4 869 249		15 130 750,52	24%
4	Kannaland: Installation of Water Meters	469 951	469 951	-		469 951,00	0%
6	UPGRADING OF LIBRARY IN BERGSIG CALITZDORP	1 650 000	1 650 000	-		1 650 000,00	0%
7	Zoar: Upgrade Sport field Ph.2	1 308 720	1 308 720	115 464		1 193 255,95	9%
8	LAPTOPS	12 000	12 000	-		12 000,00	0%
9	LAPTOPS	7 000	7 000	-		7 000,00	0%
10	ZOAR WATER TREATMENT WORKS	2 366 490	2 366 490	158 563			7%
11	Zoar: Upgrade Water Reticulation	4 395 109	4 395 109	514 251			
	Totals	35 785 459,00	35 785 459,00	8 344 495,54	-	-27 440 963,46	-76,7

Section 13 – Quality certification

I, **ROLAND BUTLER**, the Acting Accounting Officer of **Kannaland Municipality WC041**, hereby certify that the quarterly budget statement for **Quarter 2**, ending **31 December 2020**, has been prepared in accordance with the Municipal Finance Management Act and regulations made under the Act.

Print name: **ROLAND BUTLER**

Signature:

Date

22/01/2021

KANAWHA COUNTY MUNICIPALITY
SERVICE DELIVERY BUDGET IMPLEMENTATION PLAN 2025-2027
QUARTER 1 and Quarter 2

REF	KPA	Provincial Outcome (May inspired priorities)	National Outcome	Department	Indicator	Unit of measurement	Qtr 1 Target	Q 1 Actual	Status	Performance Comment	Qtr 2 Target	Q 2 Actual	Status	Performance Comment
KPI 1	KPA 1: To Provide access to reliable infrastructure that will contribute to a higher quality of life for Karamand citizens	Innovation and Culture	Outcome 6: Efficient, competitive and responsive economic infrastructure network	Infrastructure Services	Spend 98% of allocation for MIG budget within 2020/21 financial year in terms of Provincial DPDP by 30 June 2021, and Projects listed in the approved IDP	% Of Budget spend of MIG funding	18%	8%	Red	The consulting team was appointed very late due to COVID-19 delays in procurement processes and the fact that we received a complaint delaying final appointments	40%	44%	Green	Target was successfully achieved
KPI 2	KPA 1: To Provide access to reliable infrastructure that will contribute to a higher quality of life for Karamand citizens	Innovation and Culture	Outcome 6: Efficient, competitive and responsive economic infrastructure network	Infrastructure Services	Complete 65% of all Infrastructure projects and MIG, ES&OP, EIP and EOP projects with SANS-241 Practical Completion certificates by 30 June 2021	% of all Infrastructure projects completed and issued with Practical Completion certificates	Progress report to Mayco	Progress report to Mayco	Green	Target was successfully met	Progress report to Mayco	Progress report to Mayco	Green	Target was successfully achieved
KPI 3	KPA 1: To Provide access to reliable infrastructure that will contribute to a higher quality of life for Karamand citizens	Innovation and Culture	Outcome 6: Efficient, competitive and responsive economic infrastructure network	Infrastructure Services	Complete the upgrade of the library in Bergsig, Calitzdorp by end June 2021	Number of libraries completed (listed if phased project)	-	-	Green	This measuring of the KPI is not applicable for this quarter	-	-	Green	This measuring of the KPI is not applicable for this quarter
KPI 4	KPA 1: To Provide access to reliable infrastructure that will contribute to a higher quality of life for Karamand citizens	Innovation and Culture	Outcome 6: Efficient, competitive and responsive economic infrastructure network	Infrastructure Services	Construction of the solar energy plant in Calitzdorp	Number of progress report as per phases of the project	-	-	Green	This measuring of the KPI is not applicable for this quarter	-	-	Green	This measuring of the KPI is not applicable for this quarter
KPI 5	KPA 2: To Provide adequate Services and improve our Public relations	Innovation and Culture	Outcome 6: Efficient, competitive and responsive economic infrastructure network	Infrastructure Services	Limit total of electricity losses in distribution network to less than 12% cumulative over the financial year until 30 June 2021	% of electricity losses in distribution network that complies with SANS-241 standards	12%	14%	Yellow	Jul 12.35% Aug 13.17% Sep 12.72% The target was partially met	12%	11.31%	Green	October 12.58% Nov 13.11% Dec 8.16% The target was partially met
KPI 6	KPA 2: To Provide adequate Services and improve our Public relations	Innovation and Culture	Outcome 6: Efficient, competitive and responsive economic infrastructure network	Infrastructure Services	75% of water samples comply with SANS-241 water samples that comply with SANS-241 standards	% of water losses in distribution networks in all of Karamand towns	75%	72.5%	Green	Target was successfully achieved	75%	72.5%	Green	Target was successfully achieved
KPI 7	KPA 2: To Provide adequate Services and improve our Public relations	Innovation and Culture	Outcome 6: Efficient, competitive and responsive economic infrastructure network	Infrastructure Services	Limit accumulated unaccounted for water to less than 30% annually until 30 June 2021	% of water losses in distribution networks in all of Karamand towns	40%	35.38%	Green	Target was successfully achieved	40%	26.86%	Green	Target was met, most likely that the data changed throughout the financial year. The change will depend on new housing projects or additional connections
NKPI 1	KPA 2: To Provide adequate Services and improve our Public relations	Innovation and Culture	Outcome 8: Sustainable human settlements and improved quality of household live	Financial Services	Number of formal residential properties that receives piped water connected to the municipal water infrastructure network as at 30 June 2021	Number of residential properties which are billed for water services as at 30 June 2021	-	4932	Green	Target was met, most likely that the data changed throughout the financial year. The change will depend on new housing projects or additional connections	-	4941	Green	Target was met, most likely that the data changed throughout the financial year. The change will depend on new housing projects or additional connections
NKPI 2	KPA 2: To Provide adequate Services and improve our Public relations	Innovation and Culture	Outcome 8: Sustainable human settlements and improved quality of household live	Financial Services	Number of formal residential properties connected to the municipal electrical infrastructure network (excluding eskom areas) as at 30 June 2021	Number of residential properties which are billed for electricity (excluding eskom areas) as at 30 June 2021	-	4932	Green	Target was met, most likely that the data changed throughout the financial year. The change will depend on new housing projects or additional connections	-	Conventional 420 Prepared 3418	Green	Target was met as it is only measurable in the last quarter
NKPI 3	KPA 2: To Provide adequate Services and improve our Public relations	Innovation and Culture	Outcome 8: Sustainable human settlements and improved quality of household live	Financial Services	Number of formal residential properties connected to the municipal water sanitation/sewage network billed for the service as at 30 June 2021	Number of residential properties which are billed for sewerage services as at 30 June 2021	-	4832	Green	Target was met, most likely that the data changed throughout the financial year. The change will depend on new housing projects or additional connections	-	4672	Green	Target was met, most likely that the data changed throughout the financial year. The change will depend on new housing projects or additional connections
NKPI 4	KPA 2: To Provide adequate Services and improve our Public relations	Innovation and Culture	Outcome 8: Sustainable human settlements and improved quality of household live	Financial Services	Number of formal residential properties for which refuse is removed once per week and billed for the service as at 30 June 2021	Number of residential properties which are billed for refuse removal services as at 30 June 2021	-	4832	Green	Target was met, most likely that the data changed throughout the financial year. The change will depend on new housing projects or additional connections	-	4811	Green	Target was met, most likely that the data changed throughout the financial year. The change will depend on new housing projects or additional connections
NKPI 5	KPA 2: To Provide adequate Services and improve our Public relations	Innovation and Culture	Outcome 8: Sustainable human settlements and improved quality of household live	Financial Services	Number of Households with access to free basic services (as per 30 June 2021)	Number of Households with access to free basic services (as per indigent Register)	-	2457	Green	Target was met, most likely that the data changed throughout the financial year. The change will depend on new housing projects or additional connections	-	2538	Green	Target was met, most likely that the data changed throughout the financial year. The change will depend on new housing projects or additional connections
KPI 8	KPA 3: To drive towards a safe community in Karamand through the proactive management of traffic, environmental health, fire and disaster risks	Growth and Jobs	Outcome 9: A responsive and accountable, effective and efficient local government system	Corporate Services	Submission of funding application for construction of K63 course in Ladlamlith by March 2021	Number of funding application submitted	-	-	Green	This measuring of the KPI is not applicable for this quarter	-	-	Green	This measuring of the KPI is not applicable for this quarter
KPI 9	KPA 4: To Facilitate Economic Growth and Social and Community development	Growth and Jobs	Outcome 5: A skilled and capable workforce to support inclusive growth	Corporate Services	Create job opportunities through the Expanded Public Works Programme (EPWP)	Number of job opportunities created	80	103	Blue	This measuring of the KPI is not applicable for this quarter	100	21	Blue	Target was successfully achieved

KAMALDAS MUNICIPALITY
SERVICE DELIVERY BUDGET IMPLEMENTATION PLAN 2020-2021
Quarter 1 and Quarter 2

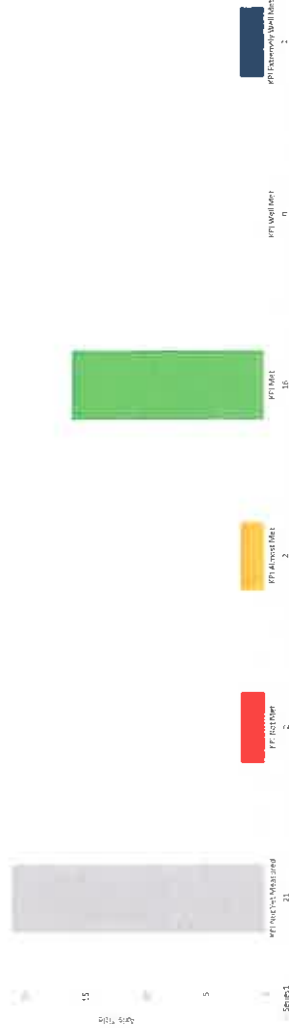
KPI 10	KPA 4: To Facilitate Economic Growth and Social and Community Development and effective Governance with high levels of stakeholder participation	12. Building the best-run regional government in the world	Outcome 9: A responsive and accountable, effective and efficient local government system	Office of the Municipal Manager	Create job opportunities through the municipality's economic development initiative	Number of jobs created through the project	-	-	-	This measuring of the kpi is not applicable for this quarter	The measuring of the kpi is not applicable for this quarter
KPI 11	KPA 5: To Promote efficient and effective Governance with high levels of stakeholder participation	12. Building the best-run regional government in the world	Outcome 9: A responsive and accountable, effective and efficient local government system	Office of the Municipal Manager	Sign performance agreements for all 45/756 managers by end July 2020	Number of signed performance agreements	3	3	-	Target was successfully achieved	Target was already met
KPI 12	KPA 5: To Promote efficient and effective Governance with high levels of stakeholder participation	12. Building the best-run regional government in the world	Outcome 9: A responsive and accountable, effective and efficient local government system	Corporate Services	Minimum number of General Council meetings to be held per annum	Number of meetings convened	1	1	-	Target was successfully achieved	Target was successfully achieved
KPI 13	KPA 5: To Promote efficient and effective Governance with high levels of stakeholder participation	12. Building the best-run regional government in the world	Outcome 9: A responsive and accountable, effective and efficient local government system	Corporate Services	Minimum number of Mayoral Committee meetings to be held per annum	Number of meetings convened	1	1	-	Target was successfully achieved	Target was successfully achieved
KPI 14	KPA 5: To Promote efficient and effective Governance with high levels of stakeholder participation	12. Building the best-run regional government in the world	Outcome 9: A responsive and accountable, effective and efficient local government system	Office of the Municipal Manager	Conduct an Annual Strategic risk assessment	Number of risk assessments conducted	1	1	-	Target was successfully achieved	The measuring of the kpi is not applicable for this quarter
KPI 15	KPA 5: To Promote efficient and effective Governance with high levels of stakeholder participation	12. Building the best-run regional government in the world	Outcome 9: A responsive and accountable, effective and efficient local government system	Office of the Municipal Manager	No. of municipal news letters published	Number of newsletters published	-	-	-	-	16 financial assistance was available to the poor and disabled households. After inspection of the setting of kpi and target, it is recommended that all kpi's should be removed from to player that are not achievable and rather cascade it to the departmental level
KPI 16	KPA 5: To Promote efficient and effective Governance with high levels of stakeholder participation	12. Building the best-run regional government in the world	Outcome 9: A responsive and accountable, effective and efficient local government system	Office of the Municipal Manager	Review the communication strategy by means of approval by the mayor and or council	Number of strategies approved	-	-	-	The measuring of the kpi is not applicable for this quarter	The measuring of the kpi is not applicable for this quarter
KPI 17	KPA 5: To Promote efficient and effective Governance with high levels of stakeholder participation	12. Building the best-run regional government in the world	Outcome 9: A responsive and accountable, effective and efficient local government system	Corporate Services	Number of reviewed policies updated on the Council policy register	Number of reports generated of updated policies	-	-	-	The measuring of the kpi is not applicable for this quarter	The measuring of the kpi is not applicable for this quarter
KPI 18	KPA 5: To Promote efficient and effective Governance with high levels of stakeholder participation	10. Integrating service delivery for maximum impact	Outcome 6: Efficient, competitive and responsive economic infrastructure network	Office of the Municipal Manager	ICT governance framework adopted by council by June 2021	Number of ICT frameworks adopted	-	-	-	The measuring of the kpi is not applicable for this quarter	The measuring of the kpi is not applicable for this quarter
KPI 19	KPA 5: To Promote efficient and effective Governance with high levels of stakeholder participation	12. Building the best-run regional government in the world	Outcome 9: A responsive and accountable, effective and efficient local government system	Financial Services	Re-develop a led strategy for the Kamaldas Municipality by June 2021	Number of strategies approved	-	-	-	The measuring of the kpi is not applicable for this quarter	The measuring of the kpi is not applicable for this quarter
KPI 20	KPA 5: To Promote efficient and effective Governance with high levels of stakeholder participation	12. Building the best-run regional government in the world	Outcome 9: A responsive and accountable, effective and efficient local government system	Office of the Municipal Manager	Annual review of Performance management policy by August 2020	Number of policies approved	-	-	-	Target was successfully achieved	The measuring of the kpi is not applicable for this quarter
KPI 21	KPA 5: To Promote efficient and effective Governance with high levels of stakeholder participation	12. Building the best-run regional government in the world	Outcome 9: A responsive and accountable, effective and efficient local government system	Office of the Municipal Manager	Complete and produce a draft Annual report to council within seven months after the end of the financial year	Number of annual reports completed	1	1	-	The measuring of the kpi is not applicable for this quarter	The measuring of the kpi is not applicable for this quarter
KPI 22	KPA 5: To Promote efficient and effective Governance with high levels of stakeholder participation	12. Building the best-run regional government in the world	Outcome 9: A responsive and accountable, effective and efficient local government system	Office of the Municipal Manager	Produce a final annual report with oversight to council within nine months after the end of the financial year	Number of annual reports completed	-	-	-	The measuring of the kpi is not applicable for this quarter	The measuring of the kpi is not applicable for this quarter
KPI 23	KPA 5: To Promote efficient and effective Governance with high levels of stakeholder participation	12. Building the best-run regional government in the world	Outcome 9: A responsive and accountable, effective and efficient local government system	Office of the Municipal Manager	Prepare and submit a draft and final IDP to Council for approval	Number of IDP approved	-	-	-	The measuring of the kpi is not applicable for this quarter	The measuring of the kpi is not applicable for this quarter
KPI 24	KPA 5: To Promote efficient and effective Governance with high levels of stakeholder participation	12. Building the best-run regional government in the world	Outcome 9: A responsive and accountable, effective and efficient local government system	Office of the Municipal Manager	Prepare and submit a section 46 report to the Auditor-General by end August 2020	Number of section 46 reports submitted	-	-	-	Although the compliance date is August, due to the National lockdown, an gazetted extension was granted to municipalities of submitting the documents two months after the compliance date	The measuring of the kpi is not applicable for this quarter
KPI 25	KPA 5: To Promote efficient and effective Governance with high levels of stakeholder participation	12. Building the best-run regional government in the world	Outcome 9: A responsive and accountable, effective and efficient local government system	Corporate Services	Number of audit and performance committee meetings held	Number of meetings convened	-	-	-	The measuring of the kpi is not applicable for this quarter	A meeting was held on 30 October 2020.
KPI 26	KPA 5: To Promote efficient and effective Governance with high levels of stakeholder participation	12. Building the best-run regional government in the world	Outcome 9: A responsive and accountable, effective and efficient local government system	Office of the Municipal Manager	Quarterly Ward Committee meetings with consolidated quarterly reports to council until 30 June 2021	Number of ward committees meetings convened	-	-	-	Due to covid : 9 increases no physical ward committees were held in this quarter. However, all enquiries and proposed actions were communicated to the respective ward councillors and administration	Only meetings were held in November 2020 for wards 2,3 and 4. However, all enquiries and proposed actions were communicated to the respective ward councillors and administration
KPI 27	KPA 5: To Promote efficient and effective Governance with high levels of stakeholder participation	12. Building the best-run regional government in the world	Outcome 9: A responsive and accountable, effective and efficient local government system	Financial Services	100% Reporting compliance by submitting all 71, 472 and 4524 reports within legislated timeframe 30 June 2021.	% of reporting on all compliance requirements	100%	100%	100%	Target was successfully achieved	Target was successfully achieved

KPI 28	KPA 6: To Provide an efficient workforce by aligning our institutional arrangements to our overall strategy 7. Maintaining sustainability and optimising resource-use efficiency	Outcome 5: A skilled and capable workforce to support inclusive growth.	Corporate Services	Vacancy rate of the entire approved staff establishment	% of vacancy rate					This measuring of the kpi is not applicable for this quarter
KPI 29	KPA 6: To Provide an efficient workforce by aligning our institutional arrangements to our overall strategy KPA 7: To Strive towards a financially sustainable municipality	Outcome 5: A skilled and capable workforce to support inclusive growth Outcome 6: Efficient, competitive and responsive economic infrastructure network	Corporate Services Financial Services	The number of people from employment equity target groups employed in the three highest levels of management in compliance with a municipality's approved employment equity plan. Spent 85% of the municipality's budget on implementing its workplace skills plan.	Number of people employed as per employment equity	-	-	-	-	This measuring of the kpi is not applicable for this quarter
KPI 30	KPA 6: To Provide an efficient workforce by aligning our institutional arrangements to our overall strategy KPA 5: To Promote efficient and effective Governance with high levels of stakeholder participation	Outcome 6: Efficient, competitive and responsive economic infrastructure network	Corporate Services	Budget for 2020/21 financial year approved by Council by end May	% budget spent on wss Number of budgets approved	-	-	-	-	This measuring of the kpi is not applicable for this quarter
KPI 31			Financial Services	Achieving 95% year to date collection rate of revenue billed by 30 June 2021 (Total revenue collected / total billed) x 100	% on ytd rate of payment rate	1	1	-	-	Target was already met
KPI 32	KPA 7: To Strive towards a financially sustainable municipality	Outcome 6: Efficient, competitive and responsive economic infrastructure network	Financial Services	Financial Viability measured in terms of Cost coverage ratio for the financial year	83.00%	-	-	-	77.98	Although surpluses were made in former collection of revenue, it is still a high priority to ensure revenue is obtained for the sustainability of the municipality. The continued lockdown has negative impact on the local economy as the loss of income of the municipalities as the local economy is not performing due to the lockdown restrictions
NKPI 7	KPA 7: To Strive towards a financially sustainable municipality	Outcome 4: Decent employment through inclusive growth	Financial Services	Debt coverage ratio calculated as follows: (Total revenue received – Total grants/debit service payments due within the year) Number of reconciliations completed	Ratios completed as per the final AFS Debt coverage ratio calculated as follows: (Total revenue received – Total grants/debit service payments due within the year) Number of reconciliations completed	-	-	-	-	This measuring of the kpi is not applicable for this quarter
NKPI 8	KPA 7: To Strive towards a financially sustainable municipality	Outcome 5: A skilled and capable workforce to support inclusive growth Outcome 6: Efficient, competitive and responsive economic infrastructure network	Financial Services	Conduct monthly reconciliation of the bank account within 10 working days	Number of reconciliations completed	-	-	-	-	This measuring of the kpi is not applicable for this quarter
KPI 33	KPA 7: To Strive towards a financially sustainable municipality	Outcome 6: Efficient, competitive and responsive economic infrastructure network	Financial Services	Financial Statements submitted to the Auditor General by end of August 2020	Number of completed annual financial statements to be submitted to the Auditor-General	3	3	-	3	Target was successfully achieved
KPI 34	KPA 7: To Strive towards a financially sustainable municipality	Outcome 9: A responsive and accountable, effective and efficient local government system	Financial Services	Submit an adjustment budget to Council for approval by 28 February 2021	Number of adjustment budget approved	1	1	-	-	Although the compliance date is August, due to the National lockdown, an gazetted extension was granted to municipalities of submitting the documents two months after the compliance date
KPI 35	KPA 7: To Strive towards a financially sustainable municipality	Outcome 6: Efficient, competitive and responsive economic infrastructure network	Financial Services			-	-	-	-	This measuring of the kpi is not applicable for this quarter

Summary of Results

Category	KPI Not Yet Measured	21
Category 1	KPI Not Met	2
Category 2	KPI Almost Met	2
Category 3	KPI Met	16
Category 4	KPI Well Met	0
Category 5	KPI Extremely Well Met	2
Total KPIs		43

SUMMARY OF RESULTS



Summary of Results

KPI Not Yet Measured	24
KPI Not Met	1
KPI Almost Met	2
KPI Met	13
KPI Well Met	1
KPI Extremely Well Met	2
Total KPIs	43

