

# *Kareeberg Municipality*

Midyear Budget  
and  
Performance Report  
2021/22  
31 December 2021



## Table of contents

<b>LEGISLATIVE FRAMEWORK</b> .....	<b>2</b>
MFMA SECTION 71, 52(d) & 72.....	2
<b>PART 1 – IN-YEAR REPORT</b> .....	<b>4</b>
SECTION 1 – EXECUTIVE SUMMARY .....	4
SECTION 2 – IN-YEAR BUDGET TABLES .....	5
<b>PART 2 – SUPPORTING DOCUMENTATION</b> .....	<b>14</b>
SECTION 3 – DEBTORS ANALYSIS.....	14
SECTION 4 – CREDITORS ANALYSIS .....	16
SECTION 5 – INVESTMENT PORTFOLIO ANALYSIS .....	16
SECTION 6 – CASH AND CASH EQUIVALENTS .....	18
SECTION 7 – BANK RECONCILIATION .....	18
SECTION 8 – ALLOCATION AND GRANT RECEIPTS AND EXPENDITURE .....	19
SECTION 9 – EXPENDITURE ON COUNCILLOR ALLOWANCES AND EMPLOYEE BENEFITS .....	22
SECTION 10 – CAPITAL PERFORMANCE PROGRAMME.....	23
SECTION 11 – OTHER SUPPORTING DOCUMENTATION - ANNEXURES .....	25
<b>PART 3 – SERVICE DELIVERY PERFORMANCE</b> .....	<b>26</b>
1.1 LEGISLATIVE OVERVIEW .....	26
1.2 PERFORMANCE OVERVIEW .....	26
1.3 LINK TO THE IDP AND THE BUDGET .....	26
<b>2. MID-YEAR PERFORMANCE AGAINST THE PERFORMANCE INDICATORS APPLICABLE FOR THE PERIOD AS SET IN THE APPROVED TOP LAYER SDBIP FOR 2021/22</b> .....	<b>27</b>
2.1 OVERALL ACTUAL PERFORMANCE OF INDICATORS APPLICABLE FOR THE PERIOD FOR THE MIDYEAR ENDING 31 DECEMBER 2021 .....	27
2.2 ACTUAL PERFORMANCE PER STRATEGIC OBJECTIVE OF INDICATORS FOR THE MID-YEAR ENDING 31 DECEMBER 2021.....	28
2.3 ADJUSTMENT OF THE TOP LAYER SDBIP FOR 2021/22.....	34
2.4 ANNUAL REPORT FOR 2020/21 .....	34

## LEGISLATIVE FRAMEWORK

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

### MFMA SECTION 71, 52(d) & 72

#### 71. MONTHLY BUDGET STATEMENTS

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

**52. THE MAYOR OF A MUNICIPALITY—**

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

**72. MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT**

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

## PART I – IN-YEAR REPORT

### SECTION I – EXECUTIVE SUMMARY

#### I.1 CONSOLIDATED PERFORMANCE

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

###### Revenue by Source

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

The total revenue excluding capital transfers and contributions for the period 1 July 2021 to 31 December 2021 amounts to **R41,903 million or 49.37% of the total budgeted revenue of R84,867 million.**

###### Operating Expenditure by Type

The figures in this section should represent the accrued amounts; in other words when the goods have been ordered; received or the invoice has been completed (reconciled with goods received and prices quoted) it should be captured as an expense. Shadow figures are reflected on the financial system once an order is issued. This action serves as a budgetary control mechanism and no actual financial entries are passed. These figures cannot be used for reporting purposes. The amounts included as expenditure are currently only those for which a payment run has been completed.

The total expenditure for the period 1 July 2021 to 31 December 2021 amounts to **R29,412 million or 35,73% of the total budgeted expenditure R82,312 million.**

###### Capital Expenditure

The total capital expenditure for the period 1 July 2021 to 31 December 2021, amounts to **R49,137 million or 56,38% of the total capital budget that amounts to R87,146 million.** The Saaipoort pipeline project is already operational since the 2nd of December 2021. The contractor of the Bonteheuvel streets still struggle to complete the project. The new electricity tenders are under evaluation.

###### Irregular Expenditure

The irregular expenditure for the period 1 July 2021 to 31 December 2021, amounts to **R8.234 million** which includes three audit findings for 2020/21 and fruitless expenditure of **R22 115** as well as the irregular and the fruitless expenditure included in note 37.02 and 37.03 of AFS and must urgently be investigated by MPAC and the financial misconduct committee.

###### Cash Flow

The detail of this section can be found in paragraph 2.1.7 of this report Table C7 (Financial Position). The balance at the end of the period for the cash flow statement amounts to **R4.9 million. The Cash General account is R6,586 million.** The low payment rate prevents budgeted maintenance.

**SECTION 2 – IN-YEAR BUDGET TABLES**

**2.1 Monthly budget statements**

**2.1.1 Table C1: Monthly Budget Statement Summary**

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

Choose name from list - Table C1 Monthly Budget Statement Summary - Mid-Year Assessment									
Description	2020/21	Budget Year 2021/22							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	-	10 698	-	-	11 602	5 349	6 253	117%	10 698
Service charges	-	16 673	-	2 115	9 172	8 337	835	10%	16 673
Investment revenue	-	1 705	-	188	1 563	852	711	83%	1 705
Transfers and subsidies	-	32 138	-	20	12 327	16 069	(3 742)	-23%	32 138
Other own revenue	0	21 098	-	2 738	8 880	10 549	(1 669)	-16%	21 098
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>0</b>	<b>82 312</b>	<b>-</b>	<b>5 061</b>	<b>43 544</b>	<b>41 156</b>	<b>2 388</b>	<b>6%</b>	<b>82 312</b>
Employee costs	-	26 311	-	2 651	11 397	13 156	(1 759)	-13%	26 311
Remuneration of Councillors	-	4 173	-	173	1 319	2 087	(767)	-37%	4 173
Depreciation & asset impairment	-	5 635	-	-	-	2 818	(2 818)	-100%	5 635
Finance charges	-	1 145	-	-	-	573	(573)	-100%	1 145
Inventory consumed and bulk purchases	0	15 905	-	1 269	8 152	7 953	199	3%	15 905
Transfers and subsidies	18	1 096	-	23	106	548	(442)	-81%	1 096
Other expenditure	10	28 046	-	2 071	8 688	14 024	(5 336)	-38%	28 046
<b>Total Expenditure</b>	<b>28</b>	<b>82 312</b>	<b>-</b>	<b>6 188</b>	<b>29 663</b>	<b>41 157</b>	<b>(11 495)</b>	<b>-28%</b>	<b>82 312</b>
<b>Surplus/(Deficit)</b>	<b>(28)</b>	<b>-</b>	<b>-</b>	<b>(1 127)</b>	<b>13 882</b>	<b>(1)</b>	<b>13 883</b>	<b>#####</b>	<b>-</b>
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	-	87 146	-	2 773	46 527	43 573	2 954	7%	87 146
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions) & Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>(28)</b>	<b>87 146</b>	<b>-</b>	<b>1 646</b>	<b>60 408</b>	<b>43 572</b>	<b>16 836</b>	<b>39%</b>	<b>87 146</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>(28)</b>	<b>87 146</b>	<b>-</b>	<b>1 646</b>	<b>60 408</b>	<b>43 572</b>	<b>16 836</b>	<b>39%</b>	<b>87 146</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>-</b>	<b>95 416</b>	<b>-</b>	<b>2 416</b>	<b>59 023</b>	<b>47 708</b>	<b>11 315</b>	<b>24%</b>	<b>95 416</b>
Capital transfers recognised	-	87 146	-	2 416	56 977	43 573	13 404	31%	87 146
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	-	8 270	-	-	2 046	4 135	(2 089)	-51%	8 270
<b>Total sources of capital funds</b>	<b>-</b>	<b>95 416</b>	<b>-</b>	<b>2 416</b>	<b>59 023</b>	<b>47 708</b>	<b>11 315</b>	<b>24%</b>	<b>95 416</b>
<b>Financial position</b>									
Total current assets	1	30 926	-	-	7 509	-	-	-	30 926
Total non current assets	-	278 249	-	-	59 023	-	-	-	278 249
Total current liabilities	29	30 740	-	-	6 050	-	-	-	30 740
Total non current liabilities	-	17 950	-	-	-	-	-	-	17 950
Community wealth/Equity	-	260 485	-	-	74	-	-	-	260 485
<b>Cash flows</b>									
Net cash from (used) operating	18	98 675	-	4 210	74 964	49 337	(25 627)	-52%	98 675
Net cash from (used) investing	-	(95 396)	-	(3 130)	(70 050)	(47 698)	22 352	-47%	(95 396)
Net cash from (used) financing	-	0	-	(1)	(5)	-	5	#DIV/0!	-
<b>Cash/cash equivalents at the month/year end</b>	<b>18</b>	<b>31 400</b>	<b>-</b>	<b>-</b>	<b>4 909</b>	<b>29 761</b>	<b>24 852</b>	<b>84%</b>	<b>3 278</b>
<b>Debtors &amp; creditors analysis</b>	<b>0-30 Days</b>	<b>31-60 Days</b>	<b>61-90 Days</b>	<b>91-120 Days</b>	<b>121-150 Dys</b>	<b>151-180 Dys</b>	<b>181 Dys-1 Yr</b>	<b>Over 1Yr</b>	<b>Total</b>
<b>Debtors Age Analysis</b>									
Total By Income Source	2 691	968	6 947	863	585	4 195	722	12 604	29 575
<b>Creditors Age Analysis</b>									
Total Creditors	-	-	-	14 731	1 345	-	-	-	16 076


**2.1.2 Table C2: Monthly Budget Statement - Financial Performance (standard classification)**

This table reflects the operating budget (Financial Performance) in the standard classifications which are the Government Finance Statistics Functions and Sub-functions. These are used by National Treasury to assist the compilation of national and international accounts for comparison purposes, regardless of the unique organisational structures used by the different institutions.

NC074 Kareeberg - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - Mid-Year Assessment										
Description	Ref	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									
<b>Revenue - Functional</b>										
<b>Governance and administration</b>		43 336	57 154	60 371	9 083	32 716	30 185	2 531	8%	60 371
Executive and council		31 072	10 350	10 350	4 714	10 516	5 175	5 342	103%	10 350
Finance and administration		12 264	46 804	50 021	4 369	22 200	25 011	(2 811)	-11%	50 021
Internal audit		-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		165	1 303	1 228	2	11	614	(603)	-98%	1 228
Community and social services		155	1 283	1 208	1	11	604	(593)	-98%	1 208
Sport and recreation		1	11	11	-	-	6	(6)	-100%	11
Public safety		-	-	-	-	-	-	-	-	-
Housing		9	9	9	1	-	5	(5)	-100%	9
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		8 939	9 078	9 078	1	13	4 539	(4 526)	-100%	9 078
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		8 938	9 078	9 078	1	13	4 539	(4 526)	-100%	9 078
Environmental protection		1	-	-	-	-	-	-	-	-
<b>Trading services</b>		15 250	110 200	86 651	2 454	9 467	43 326	(33 859)	-78%	86 651
Energy sources		9 622	18 856	14 956	1 497	5 489	7 478	(1 989)	-27%	14 956
Water management		3 209	85 439	65 790	155	1 982	32 895	(30 914)	-94%	65 790
Waste water management		962	1 346	1 346	1 144	1 585	673	912	136%	1 346
Waste management		1 457	4 559	4 559	(341)	410	2 279	(1 869)	-82%	4 559
<b>Other</b>	4	0	0	0	-	-	0	(0)	-100%	0
<b>Total Revenue - Functional</b>	2	67 690	177 736	157 329	11 540	42 207	78 664	(36 457)	-46%	157 329
<b>Expenditure - Functional</b>										
<b>Governance and administration</b>		27 895	31 548	31 548	2 019	8 937	15 774	(6 836)	-43%	31 548
Executive and council		11 870	12 102	12 102	361	2 708	6 051	(3 343)	-55%	12 102
Finance and administration		16 026	19 445	19 445	1 658	6 229	9 723	(3 493)	-36%	19 445
Internal audit		-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		2 495	3 464	4 506	301	1 358	2 253	(895)	-40%	4 506
Community and social services		2 192	2 942	3 984	261	1 192	1 992	(800)	-40%	3 984
Sport and recreation		241	432	432	39	133	216	(83)	-38%	432
Public safety		57	67	67	-	27	34	(6)	-19%	67
Housing		0	11	11	-	0	6	(5)	-95%	11
Health		6	12	12	-	5	6	(0)	-9%	12
<b>Economic and environmental services</b>		6 778	8 188	8 188	409	1 862	4 094	(2 232)	-55%	8 188
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		6 425	7 919	7 919	400	1 862	3 959	(2 097)	-53%	7 919
Environmental protection		353	270	270	9	-	135	(135)	-100%	270
<b>Trading services</b>		28 294	34 953	34 953	1 941	11 325	17 476	(6 152)	-35%	34 953
Energy sources		15 414	18 167	18 167	1 141	7 196	9 084	(1 888)	-21%	18 167
Water management		2 818	3 086	3 086	113	706	1 543	(837)	-54%	3 086
Waste water management		4 959	7 496	7 496	470	2 389	3 748	(1 359)	-36%	7 496
Waste management		5 103	6 203	6 203	217	1 034	3 101	(2 068)	-67%	6 203
<b>Other</b>		7	15	15	3	-	8	(8)	-100%	15
<b>Total Expenditure - Functional</b>	3	65 470	78 169	79 211	4 672	23 482	39 605	(16 123)	-41%	79 211
<b>Surplus/ (Deficit) for the year</b>		2 221	99 567	78 118	6 868	18 725	39 059	(20 334)	-52%	78 118





 With the revised budget the following must be considered:

- Budget for speaker allowance
- Electricity purchases
- Provision for medical benefits
- Insurance premium
- Roll over funding

### 2.1.3 Table C3: Monthly Budget Statement - Financial Performance

The budget is approved by Council on the municipal vote level. The municipal votes reflect the organisational structure of the municipality. On the next page; as part of Table C3; a table with the sub-votes is also prepared.

Choose name from list - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - Mid-Year										
Vote Description	Ref	2020/21	Budget Year 2021/22							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>Revenue by Vote</b>										
Vote 1 - Executive and Council	1	-	8 888	-	185	1 167	4 444	(3 277)	-73.7%	8 888
Vote 2 - Budget and Treasury		0	50 232	-	2 755	33 108	25 116	7 992	31.8%	50 232
Vote 3 - Corporate		-	1 203	-	0	7	601	(594)	-98.8%	1 203
Vote 4 - Operations		-	109 135	-	4 893	55 789	54 568	1 221	2.2%	109 135
Vote 5 - COMMUNITY & SOCIAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 6 - [NAME OF VOTE 6]		-	-	-	-	-	-	-	-	-
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]		-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>	2	<b>0</b>	<b>169 458</b>	<b>-</b>	<b>7 833</b>	<b>90 071</b>	<b>84 729</b>	<b>5 342</b>	<b>6.3%</b>	<b>169 458</b>
<b>Expenditure by Vote</b>										
Vote 1 - Executive and Council	1	6	10 271	-	440	2 166	5 135	(2 970)	-57.8%	10 271
Vote 2 - Budget and Treasury		18	16 210	-	2 151	7 911	8 105	(194)	-2.4%	16 210
Vote 3 - Corporate		1	6 675	-	440	2 696	3 337	(641)	-19.2%	6 675
Vote 4 - Operations		3	49 157	-	3 158	16 890	24 579	(7 690)	-31.3%	49 157
Vote 5 - COMMUNITY & SOCIAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 6 - [NAME OF VOTE 6]		-	-	-	-	-	-	-	-	-
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]		-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>	2	<b>28</b>	<b>82 312</b>	<b>-</b>	<b>6 188</b>	<b>29 663</b>	<b>41 157</b>	<b>(11 495)</b>	<b>-27.9%</b>	<b>82 312</b>
<b>Surplus/ (Deficit) for the year</b>	2	<b>(28)</b>	<b>87 146</b>	<b>-</b>	<b>1 646</b>	<b>60 408</b>	<b>43 572</b>	<b>16 836</b>	<b>38.6%</b>	<b>87 146</b>

**2.1.4 Table C4: Monthly Budget Statement - Financial Performance (revenue and expenditure)**

This table reflects the operating budget and actual figures of the financial performance. The revenue is specifically set out by source due to the fact that Council approves the revenue budget by source and the expenditure budget by vote.

Choose name from list - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - Mid-Year Assessment										
Description	Ref	2020/21	Budget Year 2021/22							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>Revenue By Source</b>										
Property rates		-	10 698	-	-	11 602	5 349	6 253	117%	10 698
Service charges - electricity revenue		-	9 447	-	661	4 910	4 723	187	4%	9 447
Service charges - water revenue		-	3 042	-	558	1 478	1 521	(43)	-3%	3 042
Service charges - sanitation revenue		-	2 300	-	451	1 116	1 150	(34)	-3%	2 300
Service charges - refuse revenue		-	1 885	-	445	1 668	942	726	77%	1 885
Rental of facilities and equipment		-	213	-	4	26	106	(80)	-75%	213
Interest earned - external investments		-	1 705	-	188	1 563	852	711	83%	1 705
Interest earned - outstanding debtors		-	1	-	-	-	1	(1)	-100%	1
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	2	-	0	32	1	31	2660%	2
Licences and permits		-	11	-	5	19	5	13	244%	11
Agency services		-	22	-	52	192	11	181	1645%	22
Transfers and subsidies		-	32 138	-	20	12 327	16 069	(3 742)	-23%	32 138
Other revenue		0	20 850	-	2 676	8 611	10 425	(1 814)	-17%	20 850
Gains		-	-	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>0</b>	<b>82 312</b>	<b>-</b>	<b>5 061</b>	<b>43 544</b>	<b>41 156</b>	<b>2 388</b>	<b>6%</b>	<b>82 312</b>
<b>Expenditure By Type</b>										
Employee related costs		-	26 311	-	2 651	11 397	13 156	(1 759)	-13%	26 311
Remuneration of councillors		-	4 173	-	173	1 319	2 087	(767)	-37%	4 173
Debt impairment		-	5 500	-	-	-	2 750	(2 750)	-100%	5 500
Depreciation & asset impairment		-	5 635	-	-	-	2 818	(2 818)	-100%	5 635
Finance charges		-	1 145	-	-	-	573	(573)	-100%	1 145
Bulk purchases - electricity		-	13 900	-	1 095	7 567	6 950	617	9%	13 900
Inventory consumed		0	2 005	-	174	585	1 003	(418)	-42%	2 005
Contracted services		3	6 732	-	580	3 272	3 366	(94)	-3%	6 732
Transfers and subsidies		18	1 096	-	23	106	548	(442)	-81%	1 096
Other expenditure		7	15 813	-	1 491	5 416	7 907	(2 492)	-32%	15 813
Losses		-	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>		<b>28</b>	<b>82 312</b>	<b>-</b>	<b>6 188</b>	<b>29 663</b>	<b>41 157</b>	<b>(11 495)</b>	<b>-28%</b>	<b>82 312</b>
<b>Surplus/(Deficit)</b>		<b>(28)</b>	<b>-</b>	<b>-</b>	<b>(1 127)</b>	<b>13 882</b>	<b>(1)</b>	<b>13 883</b>	<b>(14)</b>	<b>-</b>
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		-	87 146	-	2 773	46 527	43 573	2 954	0	87 146
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>(28)</b>	<b>87 146</b>	<b>-</b>	<b>1 646</b>	<b>60 408</b>	<b>43 572</b>			<b>87 146</b>
Taxation		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>		<b>(28)</b>	<b>87 146</b>	<b>-</b>	<b>1 646</b>	<b>60 408</b>	<b>43 572</b>			<b>87 146</b>
Attributable to minorities		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>		<b>(28)</b>	<b>87 146</b>	<b>-</b>	<b>1 646</b>	<b>60 408</b>	<b>43 572</b>			<b>87 146</b>
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>		<b>(28)</b>	<b>87 146</b>	<b>-</b>	<b>1 646</b>	<b>60 408</b>	<b>43 572</b>			<b>87 146</b>

Adjustments in the capital budget will be done.

**2.1.5 Table C5: Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding)**

Choose name from list - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - Mid-Year Assessment										
Vote Description	Ref	Budget Year 2021/22								
		2020/21 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>Multi-Year expenditure appropriation</b>	2									
Vote 1 - Executive and Council		-	-	-	-	-	-	-	-	-
Vote 2 - Budget and Treasury		-	-	-	-	-	-	-	-	-
Vote 3 - Corporate		-	-	-	-	-	-	-	-	-
Vote 4 - Operations		-	68 922	-	1 582	47 843	34 461	13 382	39%	68 922
Vote 5 - COMMUNITY & SOCIAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 6 - [NAME OF VOTE 6]		-	-	-	-	-	-	-	-	-
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]		-	-	-	-	-	-	-	-	-
<b>Total Capital Multi-year expenditure</b>	4,7	-	68 922	-	1 582	47 843	34 461	13 382	39%	68 922
<b>Single Year expenditure appropriation</b>	2									
Vote 1 - Executive and Council		-	155	-	-	4	78	(74)	-95%	155
Vote 2 - Budget and Treasury		-	855	-	-	19	428	(408)	-95%	855
Vote 3 - Corporate		-	340	-	-	-	170	(170)	-100%	340
Vote 4 - Operations		-	25 144	-	834	11 157	12 572	(1 415)	-11%	25 144
Vote 5 - COMMUNITY & SOCIAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 6 - [NAME OF VOTE 6]		-	-	-	-	-	-	-	-	-
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]		-	-	-	-	-	-	-	-	-
<b>Total Capital single-year expenditure</b>	4	-	26 494	-	834	11 180	13 247	(2 067)	-16%	26 494
<b>Total Capital Expenditure</b>		-	95 416	-	2 416	59 023	47 708	11 315	24%	95 416
<b>Capital Expenditure - Functional Classification</b>										
<b>Governance and administration</b>		-	1 010	-	-	23	505	(482)	-95%	1 010
Executive and council		-	155	-	-	4	78	(74)	-95%	155
Finance and administration		-	855	-	-	19	428	(408)	-95%	855
Internal audit		-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		-	340	-	-	-	170	(170)	-100%	340
Community and social services		-	340	-	-	-	170	(170)	-100%	340
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		-	8 224	-	287	2 732	4 112	(1 380)	-34%	8 224
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		-	8 224	-	287	2 732	4 112	(1 380)	-34%	8 224
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		-	85 842	-	2 129	56 269	42 921	13 348	31%	85 842
Energy sources		-	5 340	-	-	-	2 670	(2 670)	-100%	5 340
Water management		-	75 312	-	2 129	54 246	37 656	16 590	44%	75 312
Waste water management		-	1 390	-	-	-	695	(695)	-100%	1 390
Waste management		-	3 800	-	-	2 023	1 900	123	6%	3 800
<b>Other</b>		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Functional Classification</b>	3	-	95 416	-	2 416	59 023	47 708	11 315	24%	95 416
<b>Funded by:</b>										
National Government		-	87 146	-	2 416	56 977	43 573	13 404	31%	87 146
Provincial Government		-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Entities)		-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>		-	87 146	-	2 416	56 977	43 573	13 404	31%	87 146
<b>Borrowing</b>	6	-	-	-	-	-	-	-	-	-
<b>Internally generated funds</b>		-	8 270	-	-	2 046	4 135	(2 089)	-51%	8 270
<b>Total Capital Funding</b>		-	95 416	-	2 416	59 023	47 708	11 315	24%	95 416

The non-approval of the roll over is a big concern. Treasury withheld our Equitable Share.

2.1.6 Table C6: Monthly Budget Statement – Financial Position

Choose name from list - Table C6 Monthly Budget Statement - Financial Position - Mid-Year Assessment						
Description	Ref	2020/21	Budget Year 2021/22			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>R thousands</b>	1					
<b>ASSETS</b>						
<b>Current assets</b>						
Cash		–	3 688	–	3 399	3 688
Call investment deposits		–	24 350	–	(14 088)	24 350
Consumer debtors		0	2 043	–	6 731	2 043
Other debtors		1	290	–	11 467	290
Current portion of long-term receivables		–	8	–	–	8
Inventory		–	547	–	–	547
<b>Total current assets</b>		1	30 926	–	7 509	30 926
<b>Non current assets</b>						
Long-term receivables		–	20	–	–	20
Investments		–	–	–	–	–
Investment property		–	15 884	–	–	15 884
Investments in Associate		–	–	–	–	–
Property, plant and equipment		–	262 292	–	59 023	262 292
Biological		–	–	–	–	–
Intangible		–	37	–	–	37
Other non-current assets		–	15	–	–	15
<b>Total non current assets</b>		–	278 249	–	59 023	278 249
<b>TOTAL ASSETS</b>		1	309 175	–	66 532	309 175
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft		–	–	–	–	–
Borrowing		–	–	–	–	–
Consumer deposits		–	380	–	5	380
Trade and other payables		29	27 572	–	6 031	27 572
Provisions		–	2 788	–	14	2 788
<b>Total current liabilities</b>		29	30 740	–	6 050	30 740
<b>Non current liabilities</b>						
Borrowing		–	7 596	–	–	7 596
Provisions		–	10 354	–	–	10 354
<b>Total non current liabilities</b>		–	17 950	–	–	17 950
<b>TOTAL LIABILITIES</b>		29	48 689	–	6 050	48 689
<b>NET ASSETS</b>	2	(28)	260 485	–	60 482	260 485
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated Surplus/(Deficit)		–	249 087	–	74	249 087
Reserves		–	11 399	–	–	11 399
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	–	260 485	–	74	260 485

**2.1.7 Table C7: Monthly Budget Statement - Cash Flow**

Table C7 includes the balance of the Cashbook and Current Investment Deposits.

Refer to section 7 for a more comprehensive view of the cash position of the municipality which includes non-current investments and commitments against available cash resources.

Choose name from list - Table C7 Monthly Budget Statement - Cash Flow - Mid-Year Assessment										
Description	Ref	2020/21	Budget Year 2021/22							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>										
<b>Receipts</b>										
Property rates		8	9 349	-	272	6 675	4 674	2 000	43%	9 349
Service charges		-	12 523	-	1 529	8 572	6 262	2 310	37%	12 523
Other revenue		-	23 133	-	4 533	15 974	11 566	4 408	38%	23 133
Transfers and Subsidies - Operational		20	32 138	-	-	14 273	16 069	(1 796)	-11%	32 138
Transfers and Subsidies - Capital		-	87 146	-	-	34 165	43 573	(9 408)	-22%	87 146
Interest		-	1 705	-	188	1 526	852	673	79%	1 705
Dividends		-	-	-	-	-	-	-		-
<b>Payments</b>										
Suppliers and employees		(10)	(65 793)	-	(2 312)	(6 220)	(32 897)	(26 676)	81%	(65 793)
Finance charges		-	(1 145)	-	-	-	(573)	(573)	100%	(1 145)
Transfers and Grants		-	(381)	-	-	-	(190)	(190)	100%	(381)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>18</b>	<b>98 675</b>	<b>-</b>	<b>4 210</b>	<b>74 964</b>	<b>49 337</b>	<b>(25 627)</b>	<b>-52%</b>	<b>98 675</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE		-	-	-	-	-	-	-		-
Decrease (increase) in non-current receivables		-	20	-	-	-	10	(10)	-100%	20
Decrease (increase) in non-current investments		-	-	-	-	-	-	-		-
<b>Payments</b>										
Capital assets		-	(95 416)	-	(3 130)	(70 050)	(47 708)	22 342	-47%	(95 416)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>-</b>	<b>(95 396)</b>	<b>-</b>	<b>(3 130)</b>	<b>(70 050)</b>	<b>(47 698)</b>	<b>22 352</b>	<b>-47%</b>	<b>(95 396)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
<b>Receipts</b>										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		-	-	-	-	-	-	-		-
Increase (decrease) in consumer deposits		-	0	-	(1)	(5)	-	(5)	#DIV/0!	-
<b>Payments</b>										
Repayment of borrowing		-	-	-	-	-	-	-		-
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>-</b>	<b>0</b>	<b>-</b>	<b>(1)</b>	<b>(5)</b>	<b>-</b>	<b>5</b>	<b>#DIV/0!</b>	<b>-</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>18</b>	<b>3 278</b>	<b>-</b>	<b>1 079</b>	<b>4 909</b>	<b>1 639</b>			<b>3 278</b>
Cash/cash equivalents at beginning:		-	28 122	-	-	-	28 122			-
Cash/cash equivalents at month/year end:		18	31 400	-	-	4 909	29 761			3 278

## PART 2 – SUPPORTING DOCUMENTATION

### SECTION 3 – DEBTORS ANALYSIS

#### 3.1 Supporting Table SC3

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

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

Choose name from list - Supporting Table SC3 Monthly Budget Statement - aged debtors - Mid-Year Assessment													
Description	NT Code	Budget Year 2021/22									Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total			
<b>R thousands</b>													
<b>Debtors Age Analysis By Income Source</b>													
Trade and Other Receivables from Exchange Transactions - Water	1200	755	303	229	235	127	210	218	3 320	5 398	4 111	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	805	195	125	165	117	217	135	1 667	3 427	2 301	-	-
Receivables from Non-ex change Transactions - Property Rates	1400	2	12	6 226	95	87	3 543	99	3 683	13 745	7 506	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	534	221	162	170	111	70	136	1 626	3 031	2 114	-	-
Receivables from Exchange Transactions - Waste Management	1600	595	237	205	198	143	154	133	2 308	3 974	2 937	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Income Source</b>	<b>2000</b>	<b>2 691</b>	<b>968</b>	<b>6 947</b>	<b>863</b>	<b>585</b>	<b>4 195</b>	<b>722</b>	<b>12 604</b>	<b>29 575</b>	<b>18 969</b>	<b>-</b>	<b>-</b>
<b>2020/21 - totals only</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>-</b>	<b>0</b>	<b>0</b>
<b>Debtors Age Analysis By Customer Group</b>													
Organs of State	2200	1	1	1 703	52	52	1 790	32	792	4 421	2 717	-	-
Commercial	2300	43	12	225	13	13	154	4	244	708	428	-	-
Households	2400	2 647	955	5 019	798	521	2 251	686	11 569	24 446	15 824	-	-
Other	2500	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>2600</b>	<b>2 691</b>	<b>968</b>	<b>6 947</b>	<b>863</b>	<b>585</b>	<b>4 195</b>	<b>722</b>	<b>12 604</b>	<b>29 575</b>	<b>18 969</b>	<b>-</b>	<b>-</b>

The preliminary age analysis reflects the debtors without taking the provision for bad debts into account, and included VAT.

#### 3.2.1 Outstanding Debtors

This report serves to inform Council on the status of outstanding debtors for 31 December 2021.

##### Debtors Age Analyses

The total amount of debtors outstanding as at 31 December 2021 is **R34,576 million**.

🗑 It should be noted that outstanding debt (services) for longer than 90 days is **R 9,399 million which is 27,18% of the total debt**.

🗑 Government owes the municipality **R636 586 for rates and R546 423 for services**.

#### 3.2.2 Monthly Debts Raised

This report serves to inform Council on the debts raised on consumer accounts for the period 01 July 2021 to 31 December 2021.

🗑 Assessment Rates has been levied at **102 %**.

🗑 Electricity – **47.06 %** has been levied. –Equitable share was deducted

🗑 Refuse – **51.21%** has been levied. – Equitable share was deducted

🗑 Sewerage – **44.49%** has been levied. – Equitable share was deducted

🗑 Water – **50.48%** has been levied. – Equitable share was deducted






### 3.2.3 Credit Control

This report serves to inform Council on the processes of Credit Control for the 6 months until December 2021.


The credit control policy was not applied for the period. Payment for services is **41% (Cash) and 77% with Equitable Share**.

### 3.2.4 Indigent Consumers

This report serves to inform Council on the status of Indigent consumers at the end of December 2021.

-  The total applications approved for all services by the end of December 2021 were **997**.
-  **973** Consumers receive Free Basic Electricity and **177** consumers 4 bags of wood each month.
-  Number receives free 6 kl water: **997**
-  Total number receives free sewerage: **848**
-  Total number receives free basic refuse removal: **997**

Subsidies were allocated for the following services in December 2021:

-  Refuse, Sewerage, electricity and water and wood. The total applications were lower than anticipated.

**Due to the withholding of the Equitable Share we could not process applications for quarter 3.**

### 3.2.5 Debt Collection




This report serves to inform Council on the progress made by the attorneys on debt collection, for December 2021.

#### Attorneys

No consumer was handed over for the last 2 years




#### Arrears Councillors

A list of the accounts is available for scrutiny in the office of the Acting Municipal Manager. The following information was extracted from the list for December 2021:

-  The total outstanding debt of Councillors on 31 December 2021 was **rates and services R72 833 and cellphones R6 916**
-  The previous councillors owe the municipality **in advances R27 932, cellphones R12 163 , rates and taxes R99 221 and rental of commonage R12 748**
-  Number of Councillors' who has agreements to pay in place: **None**

#### Arrears Employees

A list of the accounts is available for scrutiny in the office of the acting Municipal Manager. The following information was extracted from the list:

-  The outstanding debt of management on 31 December 2021 for rates and services was **R90 156**.
-  The outstanding debt of employees on 31 December 2021 for rates and services was **R204 492**.
-  Most of the employees have agreements for monthly deductions.



**SECTION 4 – CREDITORS ANALYSIS**

**4.1 Supporting Table SC4**

**Choose name from list - Supporting Table SC4 Monthly Budget Statement - aged creditors - Mid-Year Assessment**

Description	NT Code	Budget Year 2021/22									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	
<b>R thousands</b>											
<b>Creditors Age Analysis By Customer Type</b>											
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	-	-	-	14 718	1 345	-	-	-	16 063	-
Auditor General	0800	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	13	-	-	-	-	13	-
<b>Total By Customer Type</b>	<b>1000</b>	-	-	-	<b>14 731</b>	<b>1 345</b>	-	-	-	<b>16 076</b>	-

**SECTION 5 – INVESTMENT PORTFOLIO ANALYSIS**

**5.1 Supporting Table SC5**

**NC074 Kareeberg - Supporting Table SC5 Monthly Budget Statement - investment portfolio - Mid-Year Assessment**

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate *	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
		Yrs/Months												
<b>R thousands</b>														
<b>Municipality</b>														
Capital replacement fund										11 348				11 348
Housing fund										52	1			53
Unspent grants and subsidies										57 573	9	(58 303)	37 060	36 339
Leave, PMS, Long Services, Bonusses										3 281		(524)		2 757
Retension										1 258		-	4 986	6 243
Medical /Vehicles										3 650			5 000	8 650
General Operational										9 115		(11 529)	9 000	6 586
<b>Municipality sub-total</b>										<b>86 278</b>		<b>(70 356)</b>	<b>56 046</b>	<b>71 977</b>
<b>Entities</b>														
														-
														-
														-
														-
<b>Entities sub-total</b>										-		-	-	-
<b>TOTAL INVESTMENTS AND INTEREST</b>	<b>2</b>									<b>86 278</b>		<b>(70 356)</b>	<b>56 046</b>	<b>71 977</b>

5.2 Summary of Investment Portfolio as at 31 December 2021

	SALDO 2021-07-01	BTW	BYDRAES GEDURENDE DIE JAAR	RENTE OP BELEGGINGS	ANDER INKOMSTE	BEDRYFS- UITGAWE GEDURENDE DIE JAAR	KAPITAAL- UITGAWE GEDURENDE DIE JAAR	SALDO 31-12-2021	
<b>KAPITAAL VERVANGINGSFONDS</b>									
Fonds	345 003.51		-					345 003.51	
Fonds-rehabilitasie stortingssterreine	11 002 808.00					0.00		11 002 808.00	
	11 347 811.51		-	-	-	0.00	-	11 347 811.51	(2)
<b>BEHUISINGSFONDS</b>									
Behuisingsfonds	52 481.31			893.92				53 375.23	(2)
<b>ONSPANDEERDE TOEKENNINGS</b>									
Werkskepping De Bult	53 099.09			904.48				54 003.57	
Grondontwikkeling	83 360.72			1 419.52				84 780.24	
Burgerlike Beskerming	20 944.43			-				20 944.43	
CMIP Kwaggakolk(BTW)	829.81			13.41				843.22	
Sanitasie BTW/Rente	184 441.11			-				184 441.11	
Elektrisiteit Schietfontein	47 836.20			814.77				48 650.97	
Waterdienste plan	4 467.41			75.75				4 543.16	
CMIP - Saaipoort projek 301	4 904.86			83.43				4 988.29	
Biblioteekdiens projekte	-			-				-	
EPWP - Plaveisel/ Skoonmaak	32 333.55			550.54				32 884.09	
Lotto Carnarvon	2 480.34			42.19				2 522.53	
Lotto Vosburg	43 800.09			746.22				44 546.31	
Mun.Fin.Bestuursprogram	(0.00)	171 930.16			2 650 000.00	1 414 224.54		1 235 775.46	
Oordragskoste Sub-Ekon	185 784.74			3 175.53				188 960.27	
Skoonmaakprojek Vosburg	34 977.35			595.62				35 572.97	
BTW -retensie gelde	16 222.05			276.23				16 498.28	
MIG Addisioneel	-			-				-	
MIG	3 236 633.46	411 179.26			3 204 000.00	411 179.26	2 741 193.91	3 288 260.29	
Jeugontwikkeling	93 632.07							93 632.07	
Uitgebreide program (PWPG)	300 924.97	2 295.04			245 000.00	403 209.14		142 715.83	
Elektrifisering INEP	-				5 000 000.00			5 000 000.00	
DWA WSIG	8 482 350.66	920 669.00			4 000 000.00	920 669.00	6 137 793.43	5 423 888.23	
EEDSM	-							-	
DWA RBIG	44 744 377.80	6 016 226.63			21 961 000.00	6 016 226.63	40 258 308.86	20 430 842.31	
	57 573 400.71	7 522 300.09	-	8 697.69	37 060 000.00	9 165 508.57	49 137 296.20	36 339 293.63	(8)
<b>ALGEMEEN-VOORSIENING; VERLOF, PMS, LANGDIENS, BONUSSE</b>									
	3 281 222.60					524 403.71		2 756 818.89	
<b>ALGEMEEN-KREDITEURE - RETEN</b>									
	1 257 574.61				4 985 575.53			6 243 150.14	
<b>ALGEMEEN-VOORSIENING - MEDI</b>									
	2 000 000.00							2 000 000.00	
<b>ALGEMEEN-VOERTUIE</b>									
	1 650 000.00				5 000 000.00			6 650 000.00	
<b>ALGEMEEN-BEDRYF</b>									
	9 115 267.33				9 000 000.00	11 528 828.82		6 586 438.51	
	17 304 064.54		-	-	18 985 575.53	12 053 232.53	-	24 236 407.54	
	86 277 758.07		-	9 591.61	56 045 575.53	21 218 741.10	49 137 296.20	71 976 887.91	(19)
<b>EKSTERNE BELEGGINGS</b>									
Beleggings	R 71 976 887.91								
	R 71 976 887.91								

**SECTION 6 – CASH AND CASH EQUIVALENTS**

**6.1 Cash and cash equivalents for the month December 2021**

**Funds Allocations**

The schedule reflecting all council's Investments as at 30 December 2021 is R71 976 888.

<b>REPORTING ON CASH AND COMMITMENTS : 31 DECEMBER 2021</b>		
		<b>AMOUNT</b>
Investments (Call account)		71 976 888
Cash book balance		223 150
		<b>72 200 038</b>
<b>COMMITMENTS</b>		
- Housing fund		-53 375
- Capital restoration fund		-11 347 812
- Retention		-6 243 150
- Provisions employee benefits		-2 000 000
- Provision leave and long services		-2 756 819
- Grants		-36 339 294
- Capital		-6 650 000
Working capital		<b>6 809 588</b>

**SECTION 7 – BANK RECONCILIATION**

**7.1 Bank Reconciliation and Payments made in December 2021**

<b>BANK RECONCILIATION 2021/2022</b>		
		<b>DECEMBER 2021</b>
CASH BOOK OPENING BALANCE		632 219
EXPENDITURE		147 348 298
INCOME		146 939 229
DEPOSITS STILL TO BE RECEIPTED		3 545 109
PAYMENTS TO BE DEPOSITED		100 762
CLOSING BALANCE BANK STATEMENT		<b>3 667 498</b>
<b>LEDGER</b>		
OPENING BALANCE CASH BOOK		632 219
OPENING BALANCE CALL INVESTMENT DEPOSITS		86 277 758
TOTAL INCOME		41 902 538
TOTAL CAPITAL		49 137 296
TOTAL EXPENDITURE		29 411 729
		<b>148 538 083</b>
Surplus as at 31 December 2021		-61 628 105
Provisions		-73 450 389
Capital internal funds		-6 650 000
		<b>6 809 588</b>

**SECTION 8 – ALLOCATION AND GRANT RECEIPTS AND EXPENDITURE**

**8.1 Supporting Table SC6 – Grant receipts**

The municipality’s position with regards to grant allocations received and the actual expenditure on the grant allocations received are set out. The municipality started at the beginning of the financial year with unspent conditional grants to the value of of **R86,278 million**.

Choose name from list - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - Mid-Year Assessment										
Description	Ref	2020/21	Budget Year 2021/22							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>RECEIPTS:</b>	1,2									
<b>Operating Transfers and Grants</b>										
<b>National Government:</b>										
Local Government Equitable Share		-	30 938	-	20	12 319	15 469	(2 276)	-14.7%	30 938
Finance Management		-	2 308	-	-	11 378	13 654	(2 276)	-16.7%	27 308
EPWP Incentiv e		-	980	-	0	16	490			980
Other transfers and grants [insert description]	3									
<b>Provincial Government:</b>										
Other transfers and grants [insert description]		-	-	-	-	-	-	-		-
<b>District Municipality:</b>										
[insert description]	4									
Other transfers and grants [insert description]		-	-	-	-	-	-	-		-
<b>Other grant providers:</b>										
[insert description]		-	-	-	-	-	-	-		-
<b>Total Operating Transfers and Grants</b>	5	-	30 938	-	20	12 319	15 469	(2 276)	-14.7%	30 938
<b>Capital Transfers and Grants</b>										
<b>National Government:</b>										
Municipal Infrastructure Grant (MIG)		-	87 146	-	2 773	46 527	43 573	(2 290)	-5.3%	87 146
Regional Bulk Infrastructure		-	8 224	-	331	1 822	4 112	(2 290)	-55.7%	8 224
Integrated National Electrification Programme Grant		-	68 922	-	1 814	41 676	34 461			68 922
Water Services Infrastructure Grant		-	5 000	-	-	-	2 500			5 000
Other capital transfers [insert description]		-	5 000	-	628	3 029	2 500			5 000
<b>Provincial Government:</b>										
[insert description]		-	-	-	-	-	-	-		-
<b>District Municipality:</b>										
[insert description]		-	-	-	-	-	-	-		-
<b>Other grant providers:</b>										
[insert description]		-	-	-	-	-	-	-		-
<b>Total Capital Transfers and Grants</b>	5	-	87 146	-	2 773	46 527	43 573	(2 290)	-5.3%	87 146
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	5	-	118 084	-	2 793	58 846	59 042	(4 566)	-7.7%	118 084

8.2 Supporting Table SC7 (1) – Grant expenditure

Choose name from list - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - Mid-Year Assessment										
Description	Ref	2020/21	Budget Year 2021/22							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>EXPENDITURE</b>										
<b>Operating expenditure of Transfers and Grants</b>										
<b>National Government:</b>		<b>118</b>	<b>184 336</b>	<b>-</b>	<b>3 490</b>	<b>13 441</b>	<b>92 171</b>	<b>(78 730)</b>	<b>-85.4%</b>	<b>184 336</b>
Local Government Equitable Share		118	163 006	-	3 201	11 509	81 506	(69 997)	-85.9%	163 006
Finance Management		-	5 880	-	235	745	2 940	(2 195)	-74.6%	5 880
EPWP Incentive		-	15 450	-	54	1 187	7 725	(6 538)	-84.6%	15 450
Other transfers and grants [insert description]								-		
<b>Provincial Government:</b>		<b>-</b>	<b>7 200</b>	<b>-</b>	<b>70</b>	<b>473</b>	<b>3 600</b>	<b>(3 127)</b>	<b>-86.9%</b>	<b>7 200</b>
Other transfers and grants [insert description]		-	7 200	-	70	473	3 600	(3 127)	-86.9%	7 200
<b>District Municipality:</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
[insert description]								-		
<b>Other grant providers:</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
[insert description]								-		
<b>Total operating expenditure of Transfers and Grants:</b>		<b>118</b>	<b>191 536</b>	<b>-</b>	<b>3 560</b>	<b>13 914</b>	<b>95 771</b>	<b>(81 857)</b>	<b>-85.5%</b>	<b>191 536</b>
<b>Capital expenditure of Transfers and Grants</b>										
<b>National Government:</b>		<b>-</b>	<b>497 876</b>	<b>-</b>	<b>2 416</b>	<b>56 977</b>	<b>497 876</b>	<b>(440 899)</b>	<b>-88.6%</b>	<b>248 938</b>
Municipal Infrastructure Grant (MIG)		-	5 000	-	-	-	5 000	(5 000)	-100.0%	2 500
		-	49 344	-	287	2 732	49 344	(46 612)	-94.5%	24 672
		-	413 532	-	1 582	47 843	413 532	(365 689)	-88.4%	206 766
		-	30 000	-	547	6 403	30 000	(23 597)	-78.7%	15 000
Other capital transfers [insert description]								-		
<b>Provincial Government:</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>District Municipality:</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other grant providers:</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total capital expenditure of Transfers and Grants</b>		<b>-</b>	<b>497 876</b>	<b>-</b>	<b>2 416</b>	<b>56 977</b>	<b>497 876</b>	<b>(440 899)</b>	<b>-88.6%</b>	<b>248 938</b>
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>		<b>118</b>	<b>689 412</b>	<b>-</b>	<b>5 976</b>	<b>70 891</b>	<b>593 647</b>	<b>(522 756)</b>	<b>-88.1%</b>	<b>440 475</b>

8.3 Summary of the Grants and Subsidies as at 31 December 2021, divided into National and Provincial government

	OPENING BALANCE ROLL OVER JULY 2021	GRANTS RECEIVED	TO REVENUE (OPERATING)	TO REVENUE (CAPITAL)	OTHER MOVEMENT	CLOSING BALANCE DECEMBER 2021
	R	R	R	R	R	R
<b>NATIONAL GOVERNMENT</b>						
Equitable share	-	11 378 000.00	-11 378 000.00			-
Municipal Infrastructure Grant (MIG)	3 236 633.46	3 204 000.00	-411 179.26	-2 741 193.91		3 288 260.29
Financial Management Grant (FMG)	-	2 650 000.00	-1 414 224.54			1 235 775.46
Expanded Public Works Program (EPWP)	300 924.97	245 000.00	-403 209.14			142 715.83
Regional Bulk Infrastructure Grant (RBIG)	44 744 377.80	21 961 000.00	-6 016 226.63	-40 258 308.86		20 430 842.31
INEP	-	5 000 000.00	-	-		5 000 000.00
WSIG	8 482 350.66	4 000 000.00	-920 669.00	-6 137 793.43		5 423 888.23
<b>Total</b>	<b>56 764 286.89</b>	<b>48 438 000.00</b>	<b>-20 543 508.57</b>	<b>-49 137 296.20</b>	<b>-</b>	<b>35 521 482.12</b>
<b>PROVINCIAL GOVERNMENT</b>						
Library Development Fund	-	-	-			-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>ALL SPHERES OF GOVERNMENT</b>	<b>56 764 286.89</b>	<b>48 438 000.00</b>	<b>-20 543 508.57</b>	<b>-49 137 296.20</b>	<b>-</b>	<b>35 521 482.12</b>

**SECTION 9 – EXPENDITURE ON COUNCILLOR ALLOWANCES AND EMPLOYEE BENEFITS**

**9.1 Supporting Table SC8**

Choose name from list - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - Mid-Year Assessment										
Summary of Employee and Councillor remuneration	Ref	2020/21	Budget Year 2021/22							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1	A	B	C						D
<b>Councillors (Political Office Bearers plus Other)</b>										
Basic Salaries and Wages		-	2 864	-	50	832	1 432	(600)	-42%	2 864
Pension and UIF Contributions		-	-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		-	792	-	18	274	396	(122)	-31%	792
Cellphone Allowance		-	518	-	41	148	259	(111)	-43%	518
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	65	65	-	65	#DIV/0!	-
<b>Sub Total - Councillors</b>		-	4 173	-	173	1 319	2 087	(767)	-37%	4 173
<b>% increase</b>	4		#DIV/0!							#DIV/0!
<b>Senior Managers of the Municipality</b>	3									
Basic Salaries and Wages		-	4 391	-	62	375	2 195	(1 820)	-83%	4 391
Pension and UIF Contributions		-	372	-	31	184	186	(2)	-1%	372
Medical Aid Contributions		-	120	-	10	57	60	(3)	-4%	120
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	169	-	-	-	84	(84)	-100%	169
Motor Vehicle Allowance		-	452	-	37	224	226	(2)	-1%	452
Cellphone Allowance		-	142	-	8	45	71	(26)	-37%	142
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	1	-	0	0	0	(0)	-32%	1
Payments in lieu of leave		-	21	-	-	-	11	(11)	-100%	21
Long service awards		-	121	-	-	-	60	(60)	-100%	121
Post-retirement benefit obligations	2	-	-	-	-	-	-	-	-	-
<b>Sub Total - Senior Managers of Municipality</b>		-	5 787	-	148	885	2 894	(2 009)	-69%	5 787
<b>% increase</b>	4		#DIV/0!							#DIV/0!
<b>Other Municipal Staff</b>										
Basic Salaries and Wages		-	14 674	-	2 092	8 142	7 337	805	11%	14 674
Pension and UIF Contributions		-	2 272	-	204	1 069	1 136	(67)	-6%	2 272
Medical Aid Contributions		-	466	-	22	150	233	(83)	-36%	466
Overtime		-	877	-	118	515	438	77	18%	877
Performance Bonus		-	1 037	-	36	337	518	(181)	-35%	1 037
Motor Vehicle Allowance		-	173	-	14	87	87	0	0%	173
Cellphone Allowance		-	29	-	2	14	15	(1)	-8%	29
Housing Allowances		-	98	-	9	55	49	7	13%	98
Other benefits and allowances		-	20	-	2	13	10	3	25%	20
Payments in lieu of leave		-	406	-	4	87	203	(116)	-57%	406
Long service awards		-	72	-	-	42	36	6	16%	72
Post-retirement benefit obligations	2	-	400	-	-	-	200	(200)	-100%	400
<b>Sub Total - Other Municipal Staff</b>		-	20 524	-	2 503	10 512	10 262	250	2%	20 524
<b>% increase</b>	4		#DIV/0!							#DIV/0!
<b>Total Parent Municipality</b>		-	30 484	-	2 824	12 716	15 242	(2 526)	-17%	30 484

## 9.2 Breakdown of Overtime and cost for temporary employment

### Overtime payments:

The actual total budget for overtime for the financial year amounts to **R760 500**.

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

Overtime from 1 July 2021 till 31 December 2021			
Estimates for the year	Estimate for 6 months	Actual to Date	Deviation
761	380	454	-74

### Summary of number of Employees and Councillors paid monthly:

Description	JUL 21	AUG 21	SEP 21	OCT 2021	NOV 2021	DEC 2021
EPWP (Temporary)	32	32	32	32	32	27
Permanent	62	61	61	61	61	64
Councillors	7	7	7	7	11	11
<b>Total</b>	<b>101</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>104</b>	<b>102</b>

## SECTION 10 – CAPITAL PERFORMANCE PROGRAMME

### 10.1 Supporting Table SC12

Supporting table SC12 reconcile with table C5.

Choose name from list - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - Mid-Year Assessment									
Month	2020/21	Budget Year 2021/22							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
<b>R thousands</b>									
<b>Monthly expenditure performance trend</b>									
July	-	7 951	-	6 086	6 086	7 951	1 866	23.5%	6%
August	-	7 951	-	17 860	23 945	15 903	(8 043)	-50.6%	25%
September	-	7 951	-	25 299	49 244	23 854	(25 390)	-106.4%	52%
October	-	7 951	-	4 767	54 011	31 805	(22 206)	-69.8%	57%
November	-	7 951	-	2 597	56 607	39 757	(16 851)	-42.4%	59%
December	-	7 951	-	2 416	59 023	47 708	(11 315)	-23.7%	62%
January	-	7 951	-	-	-	55 659	-	-	-
February	-	7 951	-	-	-	63 611	-	-	-
March	-	7 951	-	-	-	71 562	-	-	-
April	-	7 951	-	-	-	79 513	-	-	-
May	-	7 951	-	-	-	87 465	-	-	-
June	-	7 951	-	-	-	95 416	-	-	-
<b>Total Capital expenditure</b>	-	<b>95 416</b>	-	<b>59 023</b>					



I0.2 Capital Expenditure Report for the period ended 31 December 2021




Choose name from list - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - Mid-Year Assessment

Vote Description	Ref	Budget Year 2021/22								
		2020/21 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>Multi-Year expenditure appropriation</b>	2									
Vote 1 - Executive and Council		-	-	-	-	-	-	-	-	-
Vote 2 - Budget and Treasury		-	-	-	-	-	-	-	-	-
Vote 3 - Corporate		-	-	-	-	-	-	-	-	-
Vote 4 - Operations		-	68 922	-	1 582	47 843	34 461	13 382	39%	68 922
Vote 5 - COMMUNITY & SOCIAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 6 - [NAME OF VOTE 6]		-	-	-	-	-	-	-	-	-
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]		-	-	-	-	-	-	-	-	-
<b>Total Capital Multi-year expenditure</b>	4,7	-	68 922	-	1 582	47 843	34 461	13 382	39%	68 922
<b>Single Year expenditure appropriation</b>	2									
Vote 1 - Executive and Council		-	155	-	-	4	78	(74)	-95%	155
Vote 2 - Budget and Treasury		-	855	-	-	19	428	(408)	-95%	855
Vote 3 - Corporate		-	340	-	-	-	170	(170)	-100%	340
Vote 4 - Operations		-	25 144	-	834	11 157	12 572	(1 415)	-11%	25 144
Vote 5 - COMMUNITY & SOCIAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 6 - [NAME OF VOTE 6]		-	-	-	-	-	-	-	-	-
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]		-	-	-	-	-	-	-	-	-
<b>Total Capital single-year expenditure</b>	4	-	26 494	-	834	11 180	13 247	(2 067)	-16%	26 494
<b>Total Capital Expenditure</b>		-	95 416	-	2 416	59 023	47 708	11 315	24%	95 416
<b>Capital Expenditure - Functional Classification</b>										
<b>Governance and administration</b>		-	1 010	-	-	23	505	(482)	-95%	1 010
Executive and council		-	155	-	-	4	78	(74)	-95%	155
Finance and administration		-	855	-	-	19	428	(408)	-95%	855
Internal audit		-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		-	340	-	-	-	170	(170)	-100%	340
Community and social services		-	340	-	-	-	170	(170)	-100%	340
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		-	8 224	-	287	2 732	4 112	(1 380)	-34%	8 224
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		-	8 224	-	287	2 732	4 112	(1 380)	-34%	8 224
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		-	85 842	-	2 129	56 269	42 921	13 348	31%	85 842
Energy sources		-	5 340	-	-	-	2 670	(2 670)	-100%	5 340
Water management		-	75 312	-	2 129	54 246	37 656	16 590	44%	75 312
Waste water management		-	1 390	-	-	-	695	(695)	-100%	1 390
Waste management		-	3 800	-	-	2 023	1 900	123	6%	3 800
<b>Other</b>		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Functional Classification</b>	3	-	95 416	-	2 416	59 023	47 708	11 315	24%	95 416
<b>Funded by:</b>										
National Government		-	87 146	-	2 416	56 977	43 573	13 404	31%	87 146
Provincial Government		-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private		-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>		-	87 146	-	2 416	56 977	43 573	13 404	31%	87 146
<b>Borrowing</b>	6	-	-	-	-	-	-	-	-	-
<b>Internally generated funds</b>		-	8 270	-	-	2 046	4 135	(2 089)	-51%	8 270
<b>Total Capital Funding</b>		-	95 416	-	2 416	59 023	47 708	11 315	24%	95 416

**SECTION 11 – OTHER SUPPORTING DOCUMENTATION - ANNEXURES**

**11.1 The list of deviations from, and ratification of minor breaches of the procurement process for the period July 2021 to December 2021 as required in terms of subparagraph 36(1)(a) and (b) of the Supply Chain Management Policy.**

**Supply chain**

-  The tender committee had approved a total of 110 quotations for the amount of **R2 811 728**.
-  No tenders were awarded.
-  One VO to the amount of R590 043 was approved on upgrading of the Bonteheuwel street project.

**Deviations**


Description	Number	Amount (R)
Availability	30	157 738
Service Provider	21	1 347 999
Only Two Quotation	2	12 425
Urgent	9	64 530
Not cheapest quotation awarded	0	0
<b>Total</b>	<b>61</b>	<b>1 582 691</b>

**11.2 Approved Budget Virements: 1st and 2nd Quarter.**

None

**11.3 Summary of all Withdrawals during the 2nd Quarter of 2021/22.**

**MFMA Section 11 (4a)**

 <b>BANK ACCOUNT WITHDRAWALS NOT IN TERMS OF AN APPROVED BUDGET</b> Municipal Finance Management Act, section 11 (4) Consolidated Quarterly Report for period 01/10/2021 to 31/12/2021				
Date	Payee	Amount	Description and Purpose	Authorised by (name)
		Nil	Section 11(1)(b) to defray expenditure authorized in terms of section 26(4)	
		Nil	Section 11(1)(c) to defray unforeseeable and unavoidable expenditure authorized in terms of section 29(1)	
		Nil	Section 11(1)(d) in the case of a bank account opened in terms of section 12, to make payments from the account in accordance with subsection (4) of that section	
31-12-2021	Department Transport, Safety and Liaison	R 135 400	Section 11(1)(e)(i) money collected by the municipality on behalf of an organ of state. Money collected on behalf of Transport, Safety and Liaison	W de Bruin (Chief Financial Officer)
		Nil	Section 11(1)(e)(ii) any insurance or other payments received by the municipality for that organ of state	
			Section 11(f) to refund money incorrectly paid into a bank account.	
31-12-2021		R 0	Section 11(g) to refund guarantees, sureties and security deposits. Consumer deposits	
31-12-2021		R 18 568 886	Section 11(h) for cash management and investment purposes in accordance with section 13.(Aanhangsel G)	
		Nil	Section 11(1)(i) to defray increased expenditure in terms of section 31	
		Nil	Section (11)(1)(j) for such purposes as may be prescribed	

## PART 3 – SERVICE DELIVERY PERFORMANCE

### 1.1 Legislative overview

In terms of Section 72(1)(a) and 52(d) of the Local Government Municipal Finance Management Act No. 56 of 2003 (MFMA) the Accounting Officer must by 25 January of each year assess the performance of the municipality during the first half of the financial year. A report on such assessment must in terms of Section 72(1)(b) of the MFMA be submitted to the Mayor, Provincial Treasury and National Treasury.

Once the Mayor has considered the report, it must be submitted to Council by 31 January in terms of Section 54 of the MFMA.

The Mayor approved the Top Layer SDBIP for 2021/22 in terms of Section 53(1)(c)(ii) of the MFMA, MFMA Circular No. 13 and the Budgeting and Reporting Regulation which include the municipality's key performance indicators for 2021/22.







### 1.2 Performance Overview

#### Performance Framework

Regulation 7(1) of the Local Government: Municipal Planning and Performance Management Regulations, 2001 states that "A Municipality's Performance Management System entails a framework that describes and represents how the municipality's cycle and processes of performance planning, monitoring, measurement, review, reporting and improvement will be conducted, organized and managed, including determining the roles of the different role players." This framework, inter alia, reflects the linkage between the IDP, Budget, SDBIP and individual and service provider performance.


#### Monitoring Performance






The municipality utilizes an electronic web-based system on which KPI owners update actual performance on a monthly basis. KPI owners report on the results of the KPI by documenting the following information on the performance system:

-  The actual result in terms of the target set.
-  The output/outcome of achieving the KPI.
-  The calculation of the actual performance reported. (If %)
-  A performance comment.
-  Actions to improve the performance against the target set, if the target was not achieved.
-  It is the responsibility of every KPI owner to maintain a portfolio of evidence to support actual performance results updated.

### 1.3 Link to the IDP and the budget

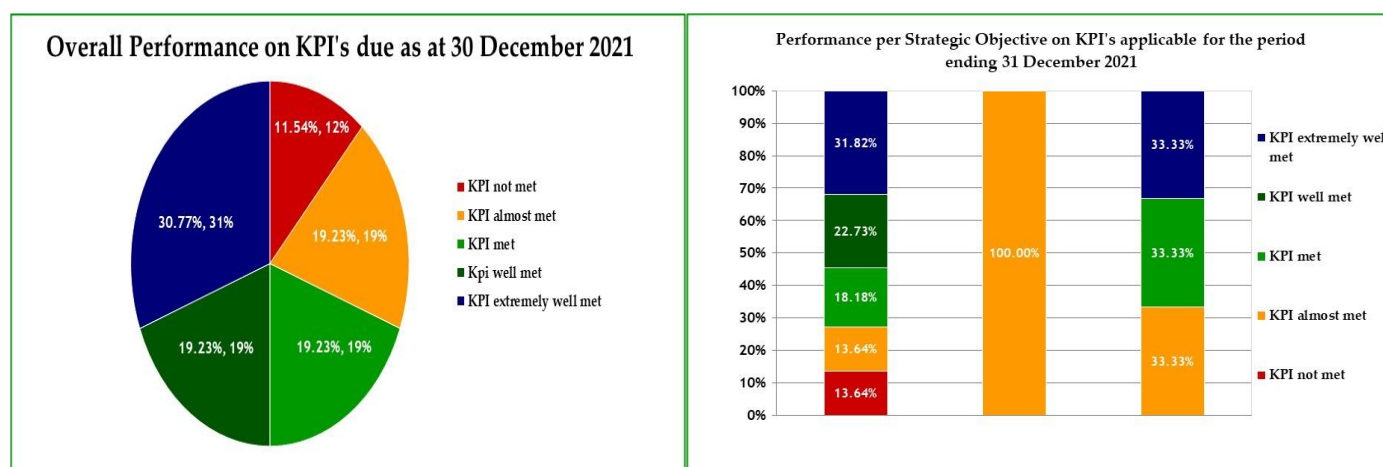
The municipality identified the following strategic objectives in the 5-year Integrated Development Plan (IDP):

-  Compliance with the principles of good governance

-  Deliver basic services with available resources
-  Enhance community participation
-  Promote economic development, tourism and growth opportunities
-  Sound administrative and financial services to achieve and maintain sustainability and viability
-  Create integrated human settlements

## 2. MID-YEAR PERFORMANCE AGAINST THE PERFORMANCE INDICATORS APPLICABLE FOR THE PERIOD AS SET IN THE APPROVED TOP LAYER SDBIP FOR 2021/22

### 2.1 Overall actual performance of indicators applicable for the period for the midyear ending 31 December 2021



Measurement Category	Total	Deliver basic services with available resources	Promote economic development, tourism and growth opportunities	Sound administrative and financial services to achieve and maintain sustainability and viability
KPI Not Met	4	3	0	0
KPI Almost Met	5	3	1	1
KPI Met	5	4	0	1
KPI Well Met	5	5	0	0
KPI Extremely Well Met	7	7	0	1
<b>Total</b>	<b>26</b>	<b>22</b>	<b>1</b>	<b>3</b>
Category	Colour	Explanation		
KPI's Not Met	R	0% >= Actual/Target < 75%		
KPI's Almost Met	O	75% >= Actual/Target < 100%		
KPI's Met	G	Actual/Target = 100%		
KPI's Well Met	G2	100% > Actual/Target < 150%		
KPI's Extremely Well Met	B	Actual/Target >= 150%		

**2.2 Actual performance per strategic objective of indicators for the mid-year ending 31 December 2021**

Detailed below is the unaudited actual performance on Top Layer SDBIP KPI's that **were due** for the first half of the financial year ending 31 December 2021 which measures the municipality's overall performance per strategic objective. The tables, furthermore, includes the performance comments and corrective measures indicated for targets not achieved.

The results indicate that the municipality met **65.38% (17 of 26)** of the **applicable** 26 KPI's for the period as at 31 December 2021. The remainder of the KPI's (**13**) on the Top Layer SDBIP out of the total number of **39 KPI's** for the financial year, **do not** have targets for this period and will be reported on in future quarters when they are due. Details of the performance against the applicable targets set as at 31 December 2021 are indicated in the tables below.

**Deliver basic services with available resources**

Inter-Ref	KPI	Unit of Measurement	Ward	Actual performance of 2020/21	Annual Target 2021/22	Overall performance for the mid-year ending 31 December 2021				
						Q1	Q2	Target	Actual	R
TL5	Spend 90% of the library grant by 30 June 2022 ((Actual expenditure divided by the approved budget)x100)	% of the library grant spent by 30 June 2022 ((Actual expenditure divided by the approved budget)x100)	All	0%	90.00%	0.00%	20.00%	20.00%	0.00%	R
	<b>Corrective measures</b>	The municipality did not receive the Library Grant for the 2020/21 financial year or for the current 2021/22 financial year as the provincial department believed that the municipality did not comply with the funding criteria. Although numerous reports and evidence were submitted to the department, they indicated that they did not receive it. A meeting was held on 10 August 2021 between the municipality and the provincial department and an agreement was reached that the municipality will submit a revised business plan with evidence and that the grant for the 2020/21 financial year will be paid in the 2021/22 financial year. A letter from the department to this extent is still awaited.								
TL11	Number of formal residential properties that receive piped water (credit) that is connected to the municipal water infrastructure network and billed for the service as at 30 June 2022	Number of residential properties which are billed for water as at 30 June 2022	All	1 989	1 779	0	1 779	1 779	1 995	G 2
TL12	Number of formal residential properties connected to the municipal electrical infrastructure network (credit and prepaid electrical metering)(Excluding Eskom areas) and	Number of residential properties which are billed for electricity or have pre paid meters (Excluding	All	1 081	1 029	0	1 029	1 029	1 088	G 2

Inter-Ref	KPI	Unit of Measurement	Ward	Actual performance of 2020/21	Annual Target 2021/22	Overall performance for the mid-year ending 31 December 2021				
						Q1	Q2	Target	Actual	R
	billed for the service as at 30 June 2022	Eskom areas) as at 30 June 2022								
TL13	Number of formal residential properties connected to the municipal waste water sanitation/sewerage network for sewerage service, irrespective of the number of water closets (toilets) and billed for the service as at 30 June 2022	Number of residential properties which are billed for sewerage as at 30 June 2022	All	912	858	0	858	858	920	G 2
TL14	Number of formal residential properties for which refuse is removed once per week and billed for the service as at 30 June 2022	Number of residential properties which are billed for refuse removal as at 30 June 2022	All	1 954	1 814	0	1 814	1 814	2 007	G 2
TL15	Provide free basic water to indigent households as at 30 June 2022	Number of indigent households receiving free basic water	All	1 148	1 047	0	1 047	1 047	977	O
	<b>Corrective measures</b>	Less applications were received than expected, target will need to be adjusted.								
TL16	Provide free basic electricity to indigent households as at 30 June 2022	Number of indigent households receiving free basic electricity	All	1 102	1 085	0	1 085	1 085	706	R
	<b>Corrective measures</b>	Less applications were received than expected, target will need to be adjusted.								
TL17	Provide free basic sanitation to indigent households as at 30 June 2022	Number of indigent households receiving free basic sanitation services	All	906	883	0	883	883	848	O
	<b>Corrective measures</b>	Less applications were received than expected, target will need to be adjusted.								
TL18	Provide free basic refuse removal to indigent households as at 30 June 2022	Number of indigent households receiving free basic refuse removal services	All	1 148	1 047	0	1 047	1 047	977	O

Inter-Ref	KPI	Unit of Measurement	Ward	Actual performance of 2020/21	Annual Target 2021/22	Overall performance for the mid-year ending 31 December 2021				
						Q1	Q2	Target	Actual	R
	<b>Corrective measures</b>	Less applications were received than expected, target will need to be adjusted.								
TL19	The percentage of the municipal capital budget actually spent on capital projects by 30 June 2022 [(Amount actually spent on capital projects/ Amount budgeted for capital projects)x100]	% of capital budget spent on capital projects by 30 June 2022	All	34.11%	80.00%	0.00%	10.00%	10.00%	59.00%	B
TL27	90% of water samples taken comply with SANS241 micro biological indicators {(Number of water samples that comply with SANS241 indicators/Number of water samples tested)x100}	% of water samples compliant	All	100%	90.00%	0.00%	90.00%	90.00%	100.00%	G 2
TL29	60% of the electricity maintenance budget spent by 30 June 2022 {(Actual expenditure on maintenance divided by the total approved maintenance budget)x100}	% of the electricity maintenance budget spent by 30 June 2022 {(Actual expenditure on maintenance divided by the total approved maintenance budget)x100}	All	49%	60.00%	10.00%	20.00%	20.00%	36.00%	B
TL30	60% of the roads and stormwater maintenance budget spent by 30 June 2022 {(Actual expenditure on maintenance divided by the total approved maintenance budget)x100}	% of the roads and stormwater maintenance budget spent by 30 June 2022 {(Actual expenditure on maintenance divided by the total approved maintenance budget)x100}	All	47%	60.00%	10.00%	20.00%	20.00%	72.00%	B
TL31	60% of the sewerage maintenance budget spent by 30 June 2022 {(Actual expenditure on maintenance	% of the sewerage maintenance budget spent by 30 June 2022 {(Actual	All	68%	60.00%	10.00%	20.00%	20.00%	94.00%	B

Inter-Ref	KPI	Unit of Measurement	Ward	Actual performance of 2020/21	Annual Target 2021/22	Overall performance for the mid-year ending 31 December 2021				
						Q1	Q2	Target	Actual	R
	divided by the total approved maintenance budget)x100}	expenditure on maintenance divided by the total approved maintenance budget)x100}								
TL32	60% of the water maintenance budget spent by 30 June 2022 {(Actual expenditure on maintenance divided by the total approved maintenance budget)x100}	% of the water maintenance budget spent by 30 June 2022 {(Actual expenditure on maintenance divided by the total approved maintenance budget)x100}	All	77%	60.00%	10.00%	20.00%	20.00%	10.00%	R
	<b>Corrective measures</b>	Less maintenance needed than expected.								
TL33	60% of the sport and recreation maintenance budget spent by 30 June 2022 {(Actual expenditure on maintenance divided by the total approved maintenance budget)x100}	% of the sport and recreation maintenance budget spent by 30 June 2022 {(Actual expenditure on maintenance divided by the total approved maintenance budget)x100}	All	131%	60.00%	10.00%	20.00%	20.00%	36.00%	B
TL34	Spend 90% of the total amount budgeted by 30 June 2022 for the paving of roads in Vanwyksvlei - Phase 3 {(Total actual expenditure for the project/Total amount budgeted for the project)x100}	% of budget spent by 30 June 2022{(Total actual expenditure for the project/Total amount budgeted for the project)x100}	4	New Key Performance Indicator for 2021/22	90.00%	0.00%	10.00%	10.00%	10.00%	G
TL35	Spend 90% of the total amount budgeted by 30 June 2022 for 2 high mast lights in Vosburg {(Total actual expenditure for the project/Total amount budgeted for the project)x100}	% of budget spent by 30 June 2022{(Total actual expenditure for the project/Total amount budgeted for the project)x100}	3	New Key Performance Indicator for 2021/22	90.00%	0.00%	10.00%	10.00%	10.00%	G
TL36	Spend 90% of the total amount budgeted by 30 June	% of budget spent by 30 June 2022{(Total	4	47.57%	90.00%	0.00%	10.00%	10.00%	52.00%	B



Inter- nal- Ref	KPI	Unit of Measurement	Ward	Actual performance of 2020/21	Annual Target 2021/22	Overall performance for the mid-year ending 31 December 2021				
						Q1	Q2	Target	Actual	R
	2022 for the Kareeberg Bulk water supply : Vanwyksvlei pipeline {(Total actual expenditure for the project/Total amount budgeted for the project)x100}	actual expenditure for the project/Total amount budgeted for the project)x100}								
TL37	Spend 90% of the total amount budgeted by 30 June 2022 Spend 90% of the total amount budgeted by 30 June 2021 for the replacement of the asbestos water pipeline - Carnarvon town Center {(Total actual expenditure for the project/Total amount budgeted for t	% of budget spent by 30 June 2022{(Total actual expenditure for the project/Total amount budgeted for the project)x100}	1	15.17%	90.00%	0.00%	10.00%	10.00%	52.00%	B
TL38	Spend 90% of the total amount budgeted by 30 June 2022 for the upgrading of the electricity network in Kokkiesdorp {(Total actual expenditure for the project/Total amount budgeted for the project)x100}	% of budget spent by 30 June 2022{(Total actual expenditure for the project/Total amount budgeted for the project)x100}	1	100%	90.00%	0.00%	10.00%	10.00%	10.00%	G
TL39	Spend 90% of the total amount budgeted by 30 June 2022 for the purchasing of vehicles {(Total actual expenditure for the project/Total amount budgeted for the project)x100}	% of budget spent by 30 June 2022{(Total actual expenditure on purchasing of vehicles/Total amount budgeted for the purchasing of vehicles)x100}	All	New Key Performance Indicator for 2021/22	90.00%	0.00%	10.00%	10.00%	10.00%	G

Promote economic development, tourism and growth opportunities

Internal-Ref	KPI	Unit of Measurement	Ward	Actual performance of 2020/21	Annual Target 2021/22	Overall performance for the mid-year ending 31 December 2021				
						Q1	Q2	Target	Actual	R
TL28	Create temporary jobs opportunities in terms of EPWP by 30 June 2022	Number of job opportunities created by 30 June 2022	All	32	30	0	30	30	28	O
	<b>Corrective measures</b>	4 People resigned, posts will be filled.								

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

Internal-Ref	KPI	Unit of Measurement	Ward	Actual performance of 2020/21	Annual Target 2021/22	Overall performance for the mid-year ending 31 December 2021				
						Q1	Q2	Target	Actual	R
TL8	Limit the vacancy rate to less than 10% of budgeted posts on approved organogram by 30 June 2022 ((Number of posts filled/Total number of budgeted posts)x100)	% vacancy rate of budgeted posts on approved organogram by 30 June 2022 (Number of posts filled/Total number of budgeted posts)x100	All	11.26%	10.00%	0.00%	10.00%	10.00%	6.84%	B
TL23	Submit the annual financial statements for the 2020/21 financial year to AGSA by 31 August 2021	Annual financial statements for the 2020/21 financial year submitted to AGSA by 31 August 2021	All	1	1	1	0	1	1	G
TL25	Achieve a debtor payment percentage of 80% by 30 June 2022 {(Gross Debtors Opening Balance + Billed Revenue - Gross Debtors Closing Balance - Bad Debts Written Off)/Billed Revenue x 100}	% debtor payment achieved	All	78.50%	80.00%	0.00%	80.00%	80.00%	76.24%	O
	<b>Corrective measures</b>	Deteriorating financial circumstances of community and effect of Covid -19. More stringent implementation of credit control policy.								

**2.3 Adjustment of the Top Layer SDBIP for 2021/22**

In terms of section 27(2)(b), when submitting an adjustments budget to the National Treasury and the relevant provincial treasury in terms of section 28(7) of the MFMA read together with section 24(3) of the MFMA, the municipal manager must also submit the amended service delivery and budget implementation plan, within ten working days after the council has approved the amended plan in terms of section 54(1)(c) of the MFMA.

The Top Layer SDBIP will be revised where needed and submitted with the Adjustments Budget to Council by the end of February 2022 with the necessary motivation where key performance indicator targets require amendment.

**2.4 Annual Report for 2020/21**

The draft Annual Report of the 2020/21 financial year will be tabled in Council by 31 January 2022 within the legislative timeframe.

As prescribed in section 72(1)(a)(iii) of the MFMA the Accounting officer must assess the performance of the municipality in the first 6 months taking into account the past year's Annual Report, and progress on resolving the problems identified in the Annual Report. Council will appoint an Oversight Committee, who will compile an oversight report. This report will include a summary of comments and conclusions on the Annual Report of the municipality for 2020/21.

However, to ensure the credibility of the 2020/21 Annual Report and that the information in the report is accurate, reliable and correct, the Performance Report for 2020/21 (Chapters 3 &4 of the Annual Report) was audited by the Auditor-General and the final draft Annual Report will also be sent to them for verification. Thus, the final report will be scrutinized for accuracy, reliability and correctness not only by the management team but by the Auditor-General as well.

\_\_\_\_\_  
**Acting Municipal Manager**

\_\_\_\_\_  
**Date**

\_\_\_\_\_  
**Mayor**

\_\_\_\_\_  
**Date**