

# Kareeberg Municipality



Top Layer SDBIP Performance Report  
for the Mid-year ending  
31 December 2022

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## **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 2022 to 31 December 2022 amounts to **R51,706 million or 61.54% of the total budgeted revenue of R84,026 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 2022 to 31 December 2022 amounts to **R41,410 million or 44.56% of the total budgeted expenditure R92,924 million.**

###### **Capital Expenditure**

The total capital expenditure for the period 1 July 2022 to 31 December 2022, amounts to **R2,185 million or 4.98% of the total capital budget that amounts to R27,006 million.** The upgrading of the water pipeline in Carnarvon is not yet completed as committed by the contractor. We still await the approval of the business plans by MIG for the upgrading of the oxidation ponds in Carnarvon and Vosburg as well as the erecting of a sport complex in Vanwyksvlei. The project for the upgrading of the 22KvA line, started late due to the late payment by DME of the first tranche.

###### **Irregular Expenditure**

The irregular expenditure for the period 1 July 2022 to 31 December 2022, amounts to **R866 665** which includes two audit findings from 2020/21 and fruitless expenditure of zero rand. The irregular and the fruitless expenditure included in note 37.02 and 37.03 of the AFS for 2021/2022 are attended to. The progress will be reported to the MPAC during February 2023.

###### **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 **R103.835 million. The Cash General account is R14,826 million.** The low payment rate prevents budgeted maintenance.

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## 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.

NC074 Kareeberg - Table C1 Monthly Budget Statement Summary - M06 December									
Description	2021/22	Budget Year 2022/23							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
<b>Financial Performance</b>									
Property rates	10 234	11 475	-	216	12 052	5 738	6 314	110%	11 475
Service charges	18 889	17 209	-	1 737	10 389	8 604	1 785	21%	17 209
Investment revenue	3 171	2 674	-	797	2 688	1 337	1 351	101%	2 674
Transfers and subsidies	42 307	37 928	-	499	25 387	18 964	6 423	34%	37 928
Other own revenue	2 809	14 743	-	19	1 191	7 371	(6 181)	-84%	14 743
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>77 409</b>	<b>84 029</b>	<b>-</b>	<b>3 268</b>	<b>51 706</b>	<b>42 015</b>	<b>9 692</b>	<b>23%</b>	<b>84 029</b>
Employee costs	21 317	25 988	-	2 737	11 993	12 994	(1 001)	-8%	25 988
Remuneration of Councillors	3 599	4 505	-	379	2 291	2 253	38	2%	4 505
Depreciation & asset impairment	5 508	5 635	-	564	2 254	2 818	(564)	-20%	5 635
Finance charges	1 474	1 145	-	80	590	573	17	3%	1 145
Inventory consumed and bulk purchases	20 845	19 590	-	1 337	9 233	9 795	(562)	-6%	19 590
Transfers and subsidies	400	1 017	-	37	176	509	(332)	-65%	1 017
Other expenditure	22 738	35 043	-	2 906	14 873	17 522	(2 649)	-15%	35 043
<b>Total Expenditure</b>	<b>75 881</b>	<b>92 924</b>	<b>-</b>	<b>8 040</b>	<b>41 410</b>	<b>46 462</b>	<b>(5 052)</b>	<b>-11%</b>	<b>92 924</b>
<b>Surplus/(Deficit)</b>	<b>1 528</b>	<b>(8 895)</b>	<b>-</b>	<b>(4 772)</b>	<b>10 296</b>	<b>(4 448)</b>	<b>14 744</b>	<b>-331%</b>	<b>(8 895)</b>
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	55 891	27 006	-	575	2 186	13 503	(11 317)	-84%	27 006
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>57 420</b>	<b>18 111</b>	<b>-</b>	<b>(4 197)</b>	<b>12 482</b>	<b>9 055</b>	<b>3 427</b>	<b>38%</b>	<b>18 111</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>57 420</b>	<b>18 111</b>	<b>-</b>	<b>(4 197)</b>	<b>12 482</b>	<b>9 055</b>	<b>3 427</b>	<b>38%</b>	<b>18 111</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>56 888</b>	<b>38 946</b>	<b>-</b>	<b>500</b>	<b>7 643</b>	<b>23 413</b>	<b>(15 770)</b>	<b>-67%</b>	<b>38 946</b>
Capital transfers recognised	54 620	31 606	-	500	2 186	16 603	(14 417)	-87%	31 606
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	2 269	7 340	-	-	5 457	6 810	(1 353)	-20%	7 340
<b>Total sources of capital funds</b>	<b>56 888</b>	<b>38 946</b>	<b>-</b>	<b>500</b>	<b>7 643</b>	<b>23 413</b>	<b>(15 770)</b>	<b>-67%</b>	<b>38 946</b>
<b>Financial position</b>									
Total current assets	49 971	74 564	-	-	(7 504)	-	-	-	74 564
Total non current assets	56 888	385 703	-	-	5 389	-	-	-	385 703
Total current liabilities	59 977	2 934	-	-	9 744	-	-	-	2 934
Total non current liabilities	-	8 090	-	-	376	-	-	-	8 090
Community wealth/Equity	46 883	463 231	-	-	(13 142)	-	-	-	463 231
<b>Cash flows</b>									
Net cash from (used) operating	47 984	11 949	-	(3 028)	(3 057)	5 974	9 031	151%	11 949
Net cash from (used) investing	(72 697)	(27 136)	-	(575)	(6 075)	(13 558)	(7 483)	55%	(27 136)
Net cash from (used) financing	-	(0)	-	-	-	(190)	(190)	100%	-
<b>Cash/cash equivalents at the month/year end</b>	<b>(24 713)</b>	<b>12 851</b>	<b>-</b>	<b>-</b>	<b>(9 132)</b>	<b>20 264</b>	<b>29 396</b>	<b>145%</b>	<b>(15 187)</b>
<b>Debtors &amp; creditors analysis</b>									
	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>Debtors Age Analysis</b>									
Total By Income Source	3 624	1 228	4 514	7 576	735	2 838	662	18 773	39 951
<b>Creditors Age Analysis</b>									
Total Creditors	-	-	1	7	0	-	10	691	708

## Top Layer SDBIP Performance Report for the Mid-year ending 31 December 2022

### 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) - M06 December										
Description	Ref	Budget Year 2022/23								
		2021/22 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>		<b>52 282</b>	<b>60 523</b>	<b>-</b>	<b>1 526</b>	<b>39 332</b>	<b>30 262</b>	<b>9 070</b>	<b>30%</b>	<b>60 523</b>
Executive and council		4 851	2 626	-	-	5 313	1 313	4 000	305%	2 626
Finance and administration		47 431	57 897	-	1 526	34 018	28 948	5 070	18%	57 897
Internal audit		-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		<b>1 700</b>	<b>12 236</b>	<b>-</b>	<b>1</b>	<b>1 024</b>	<b>6 118</b>	<b>(5 094)</b>	<b>-83%</b>	<b>12 236</b>
Community and social services		1 683	1 222	-	1	1 019	611	408	67%	1 222
Sport and recreation		7	11 004	-	0	1	5 502	(5 501)	-100%	11 004
Public safety		-	-	-	-	-	-	-	-	-
Housing		10	10	-	-	5	5	(0)	-6%	10
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		<b>5 459</b>	<b>9 467</b>	<b>-</b>	<b>4</b>	<b>1 350</b>	<b>4 733</b>	<b>(3 384)</b>	<b>-71%</b>	<b>9 467</b>
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		5 459	9 462	-	4	1 350	4 731	(3 381)	-71%	9 462
Environmental protection		-	5	-	-	-	2	(2)	-100%	5
<b>Trading services</b>		<b>73 859</b>	<b>28 809</b>	<b>-</b>	<b>2 311</b>	<b>12 187</b>	<b>14 404</b>	<b>(2 218)</b>	<b>-15%</b>	<b>28 809</b>
Energy sources		10 146	17 678	-	1 304	5 474	8 839	(3 365)	-38%	17 678
Water management		58 724	3 262	-	488	3 571	1 631	1 940	119%	3 262
Waste water management		2 120	1 681	-	246	1 463	840	623	74%	1 681
Waste management		2 870	6 188	-	273	1 679	3 094	(1 415)	-46%	6 188
<b>Other</b>	<b>4</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0</b>	<b>(0)</b>	<b>-100%</b>	<b>0</b>
<b>Total Revenue - Functional</b>	<b>2</b>	<b>133 301</b>	<b>111 035</b>	<b>-</b>	<b>3 843</b>	<b>53 892</b>	<b>55 518</b>	<b>(1 625)</b>	<b>-3%</b>	<b>111 035</b>
<b>Expenditure - Functional</b>										
<b>Governance and administration</b>		<b>27 324</b>	<b>36 407</b>	<b>-</b>	<b>3 699</b>	<b>17 847</b>	<b>18 204</b>	<b>(357)</b>	<b>-2%</b>	<b>36 407</b>
Executive and council		5 256	14 565	-	849	2 836	7 282	(4 446)	-61%	14 565
Finance and administration		22 068	21 842	-	2 850	15 010	10 921	4 089	37%	21 842
Internal audit		-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		<b>4 116</b>	<b>3 695</b>	<b>-</b>	<b>286</b>	<b>1 471</b>	<b>1 848</b>	<b>(377)</b>	<b>-20%</b>	<b>3 695</b>
Community and social services		2 455	3 143	-	285	1 331	1 572	(241)	-15%	3 143
Sport and recreation		290	445	-	1	95	222	(128)	-57%	445
Public safety		1 363	76	-	0	34	38	(4)	-10%	76
Housing		1	15	-	-	1	8	(7)	-88%	15
Health		8	16	-	-	10	8	2	26%	16
<b>Economic and environmental services</b>		<b>8 190</b>	<b>7 473</b>	<b>-</b>	<b>624</b>	<b>3 477</b>	<b>3 736</b>	<b>(259)</b>	<b>-7%</b>	<b>7 473</b>
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		8 190	7 342	-	624	3 477	3 671	(194)	-5%	7 342
Environmental protection		-	131	-	-	-	65	(65)	-100%	131
<b>Trading services</b>		<b>36 189</b>	<b>45 286</b>	<b>-</b>	<b>3 430</b>	<b>18 545</b>	<b>22 643</b>	<b>(4 098)</b>	<b>-18%</b>	<b>45 286</b>
Energy sources		17 714	23 057	-	1 713	10 285	11 528	(1 243)	-11%	23 057
Water management		5 257	4 753	-	456	1 984	2 376	(393)	-17%	4 753
Waste water management		8 490	8 519	-	754	3 967	4 260	(293)	-7%	8 519
Waste management		4 728	8 957	-	508	2 309	4 479	(2 170)	-48%	8 957
<b>Other</b>		<b>61</b>	<b>64</b>	<b>-</b>	<b>-</b>	<b>70</b>	<b>32</b>	<b>38</b>	<b>120%</b>	<b>64</b>
<b>Total Expenditure - Functional</b>	<b>3</b>	<b>75 881</b>	<b>92 924</b>	<b>-</b>	<b>8 040</b>	<b>41 410</b>	<b>46 462</b>	<b>(5 052)</b>	<b>-11%</b>	<b>92 924</b>
<b>Surplus/ (Deficit) for the year</b>		<b>57 420</b>	<b>18 111</b>	<b>-</b>	<b>(4 197)</b>	<b>12 482</b>	<b>9 055</b>	<b>3 427</b>	<b>38%</b>	<b>18 111</b>




## Top Layer SDBIP Performance Report for the Mid-year ending 31 December 2022


A4 - OPERATING INCOME & EXPENDITURE BY FUNCTIONAL CLASSIFICATION (Summary Report)																
Actual 2022 - 2023																
GENERAL FINANCE STATISTIC CLASSIFICATIONS																
DETAIL	Executive and Council	Budget and treasury	Corporate Services	Planning & Development	Health	Community and Social Services	Housing	Public Safety	Sport and Recreation	Environmental Protection	Solid Waste Management	Waste Water Management	Road Transport	Water	Electricity	Total
	-1-	-2-	-3-	-4-	-5-	-6-	-7-	-8-	-9-	-10-	-11-	-12-	-13-	-14-	-15-	
<b>1 INCOME</b>																
2 Property rates	-	12 051 861.98	-	-	-	-	-	-	-	-	-	-	-	-	-	12 051 861.98
3 Less: Income Foregone - Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4 Government Grants and Subsidies	2 622 000.00	21 051 269.58	-	-	-	1 011 202.54	-	-	-	-	-	-	409 010.95	293 045.07	-	25 386 528.14
5 Public Contributions and Donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6 Fines	2 450.00	-	-	-	-	78.00	-	-	-	-	-	-	-	-	-	2 528.00
7 Third Party Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8 Stock Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9 Actuarial Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10 Property rates - penalties imposed and c	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11 Service Charges	-	-	-	-	-	-	-	-	-	-	1 679 110.40	1 462 858.24	-	2 414 430.89	4 832 758.58	10 389 158.11
12 Less: Income Foregone - Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13 Water Services Authority Contribution	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14 Rental of Facilities and Equipment	-	64 269.33	-	-	-	1 050.00	-	-	900.00	-	-	-	4 080.00	-	-	70 299.33
15 Interest Earned - External Investments	2 687 968.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2 687 968.00
16 Interest Earned - Outstanding Debtors	136.95	-	-	-	-	-	-	-	-	-	-	-	-	-	-	136.95
17 Licences and Permits	-	3 051.00	-	-	-	-	-	-	-	-	-	-	-	-	-	3 051.00
18 Agency Services	-	24 908.90	-	-	-	-	-	-	-	-	-	-	-	-	-	24 908.90
19 Other Revenue	758.78	827 703.67	-	-	-	6 270.00	-	-	10.00	-	-	-	240.00	73 201.65	141 548.96	1 049 733.06
20 Unamortised discount - interest - revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21 Dividends Received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22 Contributed PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23 Gains on Disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	40 229.20	-	40 229.20
<b>24 TOTAL REVENUE</b>	<b>5 313 313.73</b>	<b>34 023 064.46</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1 018 600.54</b>	<b>-</b>	<b>-</b>	<b>910.00</b>	<b>-</b>	<b>1 679 110.40</b>	<b>1 462 858.24</b>	<b>413 330.95</b>	<b>2 820 906.81</b>	<b>4 974 307.54</b>	<b>51 706 402.67</b>
<b>25 EXPENDITURE</b>																
26 Employee related costs - wages and salaries	(136 315.48)	(2 199 217.23)	(1 561 346.43)	-	-	(964 922.05)	-	-	(21 197.40)	-	(830 346.97)	(1 753 977.15)	(1 803 446.37)	(334 214.76)	(394 127.42)	(9 999 111.26)
27 Employee related costs - social contributions	(26 262.72)	(405 345.01)	(388 871.91)	-	-	(217 673.99)	-	-	(7 403.30)	-	(147 323.33)	(378 839.83)	(292 747.07)	(51 677.93)	(77 829.96)	(1 993 975.05)
28 Remuneration of Councillors	(2 290 842.35)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(2 290 842.35)
29 Collection Costs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
30 Depreciation and Amortisation	-	(406 800.00)	-	-	-	-	-	-	-	-	(284 800.00)	(573 200.00)	(656 400.00)	-	(332 800.00)	(2 254 000.00)
31 Debt Impairment	-	(907 000.00)	-	-	-	-	-	-	-	-	(613 000.00)	(613 000.00)	-	(697 000.00)	(340 000.00)	(3 170 000.00)
32 Asset Impairment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
33 Other materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
34 Finance Charges	-	(320 400.00)	-	-	-	-	-	-	-	-	(269 360.00)	-	-	-	-	(589 760.00)
35 Unamortised Discount - Interest - Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
36 Actuarial Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
37 Bulk Purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(8 348 650.65)	(8 348 650.65)
38 Contracted Services	(10 015.61)	(4 728 088.93)	-	-	-	(19 508.87)	-	(8 230.86)	(30 773.38)	-	(14 586.85)	(115 838.71)	(196 067.54)	(678 433.52)	(172 776.74)	(5 974 321.01)
39 Grants and Subsidies	(23 880.80)	-	-	-	-	(22 041.30)	-	-	-	-	-	-	-	-	(130 226.08)	(176 148.18)
40 Inventory consumed	(5 817.72)	(164 736.52)	-	-	-	(25 379.97)	-	-	-	-	(94 540.02)	(309 692.63)	(201 775.26)	(9 871.33)	(70 194.31)	(884 556.38)
41 Operating Grant Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
42 Other expenditure	(342 991.25)	(3 914 852.78)	(85 044.80)	-	(9 827.52)	(81 295.70)	-	(25 850.92)	(33 055.45)	-	(55 110.56)	(222 478.79)	(326 988.29)	(212 482.51)	(418 705.50)	(5 728 684.07)
43 Loss on Disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>44 DIRECT OPERATING EXPENDITURE</b>	<b>(2 836 125.93)</b>	<b>(13 046 440.47)</b>	<b>(2 035 263.14)</b>	<b>-</b>	<b>(9 827.52)</b>	<b>(1 330 821.88)</b>	<b>-</b>	<b>(34 460.05)</b>	<b>(94 599.88)</b>	<b>-</b>	<b>(2 309 067.73)</b>	<b>(3 967 027.11)</b>	<b>(3 477 424.53)</b>	<b>(1 983 680.05)</b>	<b>(10 285 310.66)</b>	<b>(41 410 048.95)</b>
45 Internal charges (Activity Based Costing)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>46 TOTAL</b>	<b>(2 836 125.93)</b>	<b>(13 046 440.47)</b>	<b>(2 035 263.14)</b>	<b>-</b>	<b>(9 827.52)</b>	<b>(1 330 821.88)</b>	<b>-</b>	<b>(34 460.05)</b>	<b>(94 599.88)</b>	<b>-</b>	<b>(2 309 067.73)</b>	<b>(3 967 027.11)</b>	<b>(3 477 424.53)</b>	<b>(1 983 680.05)</b>	<b>(10 285 310.66)</b>	<b>(41 410 048.95)</b>
47 Internal recoveries (Activity Based Costing)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>48 TOTAL EXPENDITURE</b>	<b>(2 836 125.93)</b>	<b>(13 046 4</b>														



 **Votes that are spend more than 50% are as follows:**

 **Budget and Treasury – the amount included audit fees and insurance premiums paid for the full year**

 **Health – the amount included the insurance premiums paid for the full year**

 **With the revised budget the following must be considered:**

- **Electricity purchases**
- **Insurance premium**

## Top Layer SDBIP Performance Report for the Mid-year ending 31 December 2022

### 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.

NC074 Kareeberg - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M06 December										
Vote Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
<b>Revenue by Vote</b>										
Vote 1 - Executive and Council	1	4 851	5 301	-	792	5 313	2 650	2 663	100.5%	5 301
Vote 2 - Budget and Treasury		47 441	55 095	-	733	34 023	27 547	6 476	23.5%	55 095
Vote 3 - Corporate		-	1 203	-	-	-	602	(602)	-100.0%	1 203
Vote 4 - Operations		79 318	49 436	-	2 318	13 536	24 718	(11 182)	-45.2%	49 436
Vote 5 - COMMUNITY & SOCIAL SERVICES		1 690	-	-	-	1 020	-	1 020	#DIV/0!	-
<b>Total Revenue by Vote</b>	<b>2</b>	<b>133 301</b>	<b>111 035</b>	<b>-</b>	<b>3 843</b>	<b>53 892</b>	<b>55 518</b>	<b>(1 625)</b>	<b>-2.9%</b>	<b>111 035</b>
<b>Expenditure by Vote</b>										
Vote 1 - Executive and Council	1	5 258	10 773	-	480	2 836	5 387	(2 551)	-47.3%	10 773
Vote 2 - Budget and Treasury		19 897	19 098	-	2 545	13 046	9 549	3 497	36.6%	19 098
Vote 3 - Corporate		3 582	7 534	-	780	2 035	3 767	(1 732)	-46.0%	7 534
Vote 4 - Operations		44 380	55 518	-	4 235	22 023	27 759	(5 737)	-20.7%	55 518
Vote 5 - COMMUNITY & SOCIAL SERVICES		2 763	-	-	-	1 470	-	1 470	#DIV/0!	-
<b>Total Expenditure by Vote</b>	<b>2</b>	<b>75 881</b>	<b>92 924</b>	<b>-</b>	<b>8 040</b>	<b>41 410</b>	<b>46 462</b>	<b>(5 052)</b>	<b>-10.9%</b>	<b>92 924</b>
<b>Surplus/ (Deficit) for the year</b>	<b>2</b>	<b>57 420</b>	<b>18 111</b>	<b>-</b>	<b>(4 197)</b>	<b>12 482</b>	<b>9 055</b>	<b>3 427</b>	<b>37.8%</b>	<b>18 111</b>

## Top Layer SDBIP Performance Report for the Mid-year ending 31 December 2022

### 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.

NC074 Kareeberg - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M06 December										
Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
<b>Revenue By Source</b>										
Property rates		10 234	11 475	-	216	12 052	5 738	6 314	110%	11 475
Service charges - electricity revenue		9 871	10 178	-	729	4 833	5 089	(256)	-5%	10 178
Service charges - water revenue		4 029	3 262	-	488	2 414	1 631	783	48%	3 262
Service charges - sanitation revenue		2 120	1 681	-	246	1 463	840	623	74%	1 681
Service charges - refuse revenue		2 869	2 088	-	273	1 679	1 044	635	61%	2 088
Rental of facilities and equipment		185	147	-	2	70	74	(3)	-5%	147
Interest earned - external investments		3 171	2 674	-	797	2 688	1 337	1 351	101%	2 674
Interest earned - outstanding debtors		0	1	-	(1)	0	1	(0)	-75%	1
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		1	2	-	-	3	1	1	103%	2
Licences and permits		8	11	-	2	3	6	(3)	-45%	11
Agency services		60	23	-	11	25	12	13	114%	23
Transfers and subsidies		42 307	37 928	-	499	25 387	18 964	6 423	34%	37 928
Other revenue		2 555	14 557	-	6	1 050	7 279	(6 229)	-86%	14 557
Gains		-	-	-	-	40	-	40	#DIV/0!	-
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>77 409</b>	<b>84 029</b>	<b>-</b>	<b>3 268</b>	<b>51 706</b>	<b>42 015</b>	<b>9 692</b>	<b>23%</b>	<b>84 029</b>
<b>Expenditure By Type</b>										
Employee related costs		21 317	25 988	-	2 737	11 993	12 994	(1 001)	-8%	25 988
Remuneration of councillors		3 599	4 505	-	379	2 291	2 253	38	2%	4 505
Debt impairment		5 826	7 925	-	793	3 170	3 963	(793)	-20%	7 925
Depreciation & asset impairment		5 508	5 635	-	564	2 254	2 818	(564)	-20%	5 635
Finance charges		1 474	1 145	-	80	590	573	17	3%	1 145
Bulk purchases - electricity		15 673	16 826	-	1 219	8 349	8 413	(64)	-1%	16 826
Inventory consumed		5 172	2 764	-	118	885	1 382	(498)	-36%	2 764
Contracted services		8 652	11 180	-	629	5 974	5 590	385	7%	11 180
Transfers and subsidies		400	1 017	-	37	176	509	(332)	-65%	1 017
Other expenditure		7 713	15 939	-	1 485	5 729	7 969	(2 241)	-28%	15 939
Losses		547	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>		<b>75 881</b>	<b>92 924</b>	<b>-</b>	<b>8 040</b>	<b>41 410</b>	<b>46 462</b>	<b>(5 052)</b>	<b>-11%</b>	<b>92 924</b>
<b>Surplus/(Deficit)</b>		<b>1 528</b>	<b>(8 895)</b>	<b>-</b>	<b>(4 772)</b>	<b>10 296</b>	<b>(4 448)</b>	<b>14 744</b>	<b>(0)</b>	<b>(8 895)</b>
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		55 891	27 006	-	575	2 186	13 503	(11 317)	(0)	27 006
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>57 420</b>	<b>18 111</b>	<b>-</b>	<b>(4 197)</b>	<b>12 482</b>	<b>9 055</b>			<b>18 111</b>
Taxation		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>		<b>57 420</b>	<b>18 111</b>	<b>-</b>	<b>(4 197)</b>	<b>12 482</b>	<b>9 055</b>			<b>18 111</b>
Attributable to minorities		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>		<b>57 420</b>	<b>18 111</b>	<b>-</b>	<b>(4 197)</b>	<b>12 482</b>	<b>9 055</b>			<b>18 111</b>
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>		<b>57 420</b>	<b>18 111</b>	<b>-</b>	<b>(4 197)</b>	<b>12 482</b>	<b>9 055</b>			<b>18 111</b>

There might be adjustments to the capital budget as well as the operational budget, but in the approved budget amounts

## Top Layer SDBIP Performance Report for the Mid-year ending 31 December 2022

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

NC074 Kareeberg - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M06 December										
Vote Description	Ref	2021/22	Budget Year 2022/23							
		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		41 340	-	-	-	-	-	-	-	-
Vote 5 - COMMUNITY & SOCIAL SERVICES		-	-	-	-	-	-	-	-	-
<b>Total Capital Multi-year expenditure</b>	4,7	<b>41 340</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Single Year expenditure appropriation</b>	2									
Vote 1 - Executive and Council		227	80	-	-	25	40	(15)	-36%	80
Vote 2 - Budget and Treasury		19	1 100	-	-	609	1 060	(451)	-43%	1 100
Vote 3 - Corporate		-	340	-	-	-	340	(340)	-100%	340
Vote 4 - Operations		15 302	37 376	-	500	7 048	21 948	(14 940)	-68%	37 376
Vote 5 - COMMUNITY & SOCIAL SERVICES		-	50	-	-	-	25	(25)	-100%	50
<b>Total Capital single-year expenditure</b>	4	<b>15 548</b>	<b>38 946</b>	<b>-</b>	<b>500</b>	<b>7 683</b>	<b>23 413</b>	<b>(15 770)</b>	<b>-67%</b>	<b>38 946</b>
<b>Total Capital Expenditure</b>		<b>56 888</b>	<b>38 946</b>	<b>-</b>	<b>500</b>	<b>7 683</b>	<b>23 413</b>	<b>(15 770)</b>	<b>-67%</b>	<b>38 946</b>
<b>Capital Expenditure - Functional Classification</b>										
<b>Governance and administration</b>		<b>246</b>	<b>1 380</b>	<b>-</b>	<b>-</b>	<b>823</b>	<b>1 200</b>	<b>(377)</b>	<b>-31%</b>	<b>1 380</b>
Executive and council		227	80	-	-	25	40	(15)	-36%	80
Finance and administration		19	1 300	-	-	797	1 160	(363)	-31%	1 300
Internal audit		-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		<b>-</b>	<b>11 390</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5 865</b>	<b>(5 865)</b>	<b>-100%</b>	<b>11 390</b>
Community and social services		-	390	-	-	-	365	(365)	-100%	390
Sport and recreation		-	11 000	-	-	-	5 500	(5 500)	-100%	11 000
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		<b>4 265</b>	<b>3 606</b>	<b>-</b>	<b>-</b>	<b>936</b>	<b>2 603</b>	<b>(1 667)</b>	<b>-64%</b>	<b>3 606</b>
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		4 265	3 606	-	-	936	2 603	(1 667)	-64%	3 606
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		<b>52 377</b>	<b>22 570</b>	<b>-</b>	<b>500</b>	<b>5 892</b>	<b>13 745</b>	<b>(7 853)</b>	<b>-57%</b>	<b>22 570</b>
Energy sources		-	8 180	-	500	1 410	4 430	(3 020)	-68%	8 180
Water management		50 354	3 340	-	-	750	1 840	(1 090)	-59%	3 340
Waste water management		-	10 400	-	-	3 732	7 150	(3 418)	-48%	10 400
Waste management		2 023	650	-	-	-	325	(325)	-100%	650
<b>Other</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Capital Expenditure - Functional Classification</b>	3	<b>56 888</b>	<b>38 946</b>	<b>-</b>	<b>500</b>	<b>7 651</b>	<b>23 413</b>	<b>(15 762)</b>	<b>-67%</b>	<b>38 946</b>
<b>Funded by:</b>										
National Government		54 620	31 606	-	500	2 186	16 603	(14 417)	-87%	31 606
Provincial Government		-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	40	-	40	#DIV/0!	-
<b>Transfers recognised - capital</b>		<b>54 620</b>	<b>31 606</b>	<b>-</b>	<b>500</b>	<b>2 226</b>	<b>16 603</b>	<b>(14 377)</b>	<b>-87%</b>	<b>31 606</b>
<b>Borrowing</b>	6	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Internally generated funds</b>		<b>2 269</b>	<b>7 340</b>	<b>-</b>	<b>-</b>	<b>5 466</b>	<b>6 810</b>	<b>(1 344)</b>	<b>-20%</b>	<b>7 340</b>
<b>Total Capital Funding</b>		<b>56 888</b>	<b>38 946</b>	<b>-</b>	<b>500</b>	<b>7 692</b>	<b>23 413</b>	<b>(15 721)</b>	<b>-67%</b>	<b>38 946</b>

## Top Layer SDBIP Performance Report for the Mid-year ending 31 December 2022

### 2.1.6 Table C6: Monthly Budget Statement – Financial Position

NC074 Kareeberg - Table C6 Monthly Budget Statement - Financial Position - M06 December						
Description	Ref	2021/22	Budget Year 2022/23			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>R thousands</b>	1					
<b>ASSETS</b>						
<b>Current assets</b>						
Cash		340	46 179	–	103 834	46 179
Call investment deposits		36 253	21 967	–	–	21 967
Consumer debtors		4 515	5 519	–	15 396	5 519
Other debtors		8 863	308	–	2	308
Current portion of long-term receivables		–	8	–	3	8
Inventory		–	582	–	412	582
<b>Total current assets</b>		<b>49 971</b>	<b>74 564</b>	<b>–</b>	<b>119 647</b>	<b>74 564</b>
<b>Non current assets</b>						
Long-term receivables		–	20	–	2	20
Investments		–	–	–	–	–
Investment property		–	16 917	–	15 859	16 917
Investments in Associate		–	–	–	–	–
Property, plant and equipment		56 888	368 711	–	232 366	368 711
Biological		–	–	–	–	–
Intangible		–	40	–	18	40
Other non-current assets		–	16	–	15	16
<b>Total non current assets</b>		<b>56 888</b>	<b>385 703</b>	<b>–</b>	<b>248 259</b>	<b>385 703</b>
<b>TOTAL ASSETS</b>		<b>106 860</b>	<b>460 267</b>	<b>–</b>	<b>367 906</b>	<b>460 267</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft		–	–	–	–	–
Borrowing		–	–	–	–	–
Consumer deposits		(2)	380	–	371	380
Trade and other payables		59 964	(415)	–	72 734	(415)
Provisions		14	2 968	–	2 563	2 968
<b>Total current liabilities</b>		<b>59 977</b>	<b>2 934</b>	<b>–</b>	<b>75 668</b>	<b>2 934</b>
<b>Non current liabilities</b>						
Borrowing		–	8 090	–	–	8 090
Provisions		–	–	–	15 567	–
<b>Total non current liabilities</b>		<b>–</b>	<b>8 090</b>	<b>–</b>	<b>15 567</b>	<b>8 090</b>
<b>TOTAL LIABILITIES</b>		<b>59 977</b>	<b>11 024</b>	<b>–</b>	<b>91 235</b>	<b>11 024</b>
<b>NET ASSETS</b>	2	<b>46 883</b>	<b>449 243</b>	<b>–</b>	<b>276 671</b>	<b>449 243</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated Surplus/(Deficit)		46 883	451 092	–	265 268	451 092
Reserves		–	12 139	–	11 403	12 139
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	<b>46 883</b>	<b>463 231</b>	<b>–</b>	<b>276 671</b>	<b>463 231</b>

## Top Layer SDBIP Performance Report for the Mid-year ending 31 December 2022

### 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.

NC074 Kareberg - Table C7 Monthly Budget Statement - Cash Flow - M06 December										
Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>										
<b>Receipts</b>										
Property rates		9 191	13 743	-	137	2 881	6 871	(3 990)	-58%	13 743
Service charges		10 385	22 865	-	1 125	4 904	11 433	(6 528)	-57%	22 865
Other revenue		9 976	14 743	-	41	6 352	7 372	(1 020)	-14%	14 743
Transfers and Subsidies - Operational		87 549	38 449	-	600	25 387	19 225	6 162	32%	38 449
Transfers and Subsidies - Capital		37 260	27 006	-	-	2 186	13 503	(11 317)	-84%	27 006
Interest		3 141	2 153	-	0	2 671	1 076	1 595	148%	2 153
Dividends		-	-	-	-	-	-	-		-
<b>Payments</b>										
Suppliers and employees		(63 388)	(72 088)	-	(4 851)	(55 877)	(36 044)	19 833	-55%	(72 088)
Finance charges		-	(1 191)	-	(80)	-	(595)	(595)	100%	(1 191)
Transfers and Grants		-	(33 731)	-	-	-	(16 866)	(16 866)	100%	(33 731)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>94 114</b>	<b>11 949</b>	<b>-</b>	<b>(3 028)</b>	<b>(11 496)</b>	<b>5 974</b>	<b>17 470</b>	<b>292%</b>	<b>11 949</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE		-	-	-	-	-	-	-		-
Decrease (increase) in non-current receivables		5	(0)	-	-	-	10	(10)	-100%	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-		-
<b>Payments</b>										
Capital assets		(58 073)	(27 136)	-	(575)	(7 651)	(13 568)	(5 917)	44%	(27 136)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(58 067)</b>	<b>(27 136)</b>	<b>-</b>	<b>(575)</b>	<b>(7 651)</b>	<b>(13 568)</b>	<b>(5 907)</b>	<b>44%</b>	<b>(27 136)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
<b>Receipts</b>										
Short term loans		-	-	-	-	3	-	3	#DIV/0!	-
Borrowing long term/refinancing		-	-	-	-	-	-	-		-
Increase (decrease) in consumer deposits		13	(0)	-	-	10	(190)	200	-105%	-
<b>Payments</b>										
Repayment of borrowing		-	-	-	-	-	-	-		-
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>13</b>	<b>(0)</b>	<b>-</b>	<b>-</b>	<b>13</b>	<b>(190)</b>	<b>(203)</b>	<b>107%</b>	<b>-</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>36 059</b>	<b>(15 187)</b>	<b>-</b>	<b>(3 602)</b>	<b>(19 135)</b>	<b>(7 774)</b>			<b>(15 187)</b>
Cash/cash equivalents at beginning:		86 910	28 038	-	-	122 969	28 038			122 969
Cash/cash equivalents at month/year end:		122 969	12 851	-	-	103 835	20 264			107 782

## 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.

NC074 Kareeberg - Supporting Table SC3 Monthly Budget Statement - aged debtors - M06 December													
Description	NT Code	Budget Year 2022/23										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.Lo Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days		
<b>R thousands</b>													
<b>Debtors Age Analysis By Income Source</b>													
Trade and Other Receivables from Exchange Transactions - Water	1200	578	691	459	187	305	3 131	714	–	6 064	4 336	–	–
Trade and Other Receivables from Exchange Transactions - Electricity	1300	446	485	261	64	155	1 156	370	–	2 938	1 745	–	–
Receivables from Non-exchange Transactions - Property Rates	1400	407	407	407	407	407	407	16 416	–	18 855	17 635	–	–
Receivables from Exchange Transactions - Waste Water Management	1500	197	390	219	79	239	2 210	236	–	3 570	2 764	–	–
Receivables from Exchange Transactions - Waste Management	1600	483	461	272	114	239	2 188	374	–	4 132	2 915	–	–
Receivables from Exchange Transactions - Property Rental Debtors	1700	–	–	–	–	–	–	–	–	–	–	–	–
Interest on Arrear Debtor Accounts	1810	–	–	–	–	–	–	–	–	–	–	–	–
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–	–	–
Other	1900	642	67	937	1 303	254	42	1 123	1 252	5 620	3 974	–	–
<b>Total By Income Source</b>	<b>2000</b>	<b>2 753</b>	<b>2 500</b>	<b>2 555</b>	<b>2 153</b>	<b>1 599</b>	<b>9 134</b>	<b>19 233</b>	<b>1 252</b>	<b>41 178</b>	<b>33 370</b>	<b>–</b>	<b>–</b>
<b>Debtors Age Analysis By Customer Group</b>													
Organs of State	2200	282	469	288	165	971	353	0	–	2 530	1 490	–	–
Commercial	2300	349	240	130	86	287	414	1 913	–	3 418	2 699	–	–
Households	2400	1 770	1 778	1 382	707	341	8 366	9 525	–	23 869	18 939	–	–
Other	2500	352	12	755	1 195	–	–	7 795	1 252	11 361	10 242	–	–
<b>Total By Customer Group</b>	<b>2600</b>	<b>2 753</b>	<b>2 500</b>	<b>2 555</b>	<b>2 153</b>	<b>1 598</b>	<b>9 134</b>	<b>19 233</b>	<b>1 252</b>	<b>41 178</b>	<b>33 370</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 2022.

##### Debtors Age Analyses

The total amount of debtors outstanding as at 31 December 2022 is **R41,178 million**.

📌 It should be noted that outstanding debt (services and rates) for longer than 90 days is **R 29,396 million which is 71,38% of the total debt**.

📌 Government owes the municipality **R2 530 024 for rates and services**.

#### 3.2.2 Monthly Debits Raised

This report serves to inform Council on the debits raised on consumer accounts for the period 01 July 2022 to 31 December 2022.

📌 Assessment Rates has been levied at **105.06 %**. The payment by SKA is still under discussion

📌 Electricity – **45.28 %** has been levied. –Equitable share was deducted

📌 Refuse – **80.45%** has been levied. – Equitable share was deducted

📌 Sewerage – **87.04%** has been levied. – Equitable share was deducted

📌 Water – **77.23%** 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 2022.


The credit control policy was not applied for the period. Payment for services is **39% (Cash) and 68% 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 2022.

-  The total applications approved for all services by the end of December 2022 were **972**.
-  **749** Consumers receive Free Basic Electricity and **223** consumers 4 bags of wood each month.
-  Number receives free 6 kl water: **972**
-  Total number receives free sewerage: **729**
-  Total number receives free basic refuse removal: **972**

Subsidies were allocated for the following services in December 2022:

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

## 3.2.5 Debt Collection



This report serves to inform Council on the progress made by the attorneys on debt collection, for December 2022.

### Attorneys

No consumer or ratepayer was handed over for the past 3 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 2022:

-  The total outstanding debt of Councillors on 31 December 2022 was **rates and services R142 290.40**
-  Number of Councillors' who have agreements to pay in place: **One**

### 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 2022 for rates and services was **R205 840**.
-  The outstanding debt of employees on 31 December 2022 for rates and services was **R325 768**.
-  Some of the employees have agreements for monthly deductions.

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## SECTION 4 – CREDITORS ANALYSIS

### 4.1 Supporting Table SC4

NC074 Kareeberg - Supporting Table SC4 Monthly Budget Statement - aged creditors - M06 December											
Description	NT Code	Budget Year 2022/23									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	
R thousands											
<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	-	-	-	-	-	-	-	-	-	664
Auditor General	0800	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	36 254	36 254	13
<b>Total By Customer Type</b>	<b>1000</b>	-	-	-	-	-	-	-	36 254	36 254	677

## SECTION 5 – INVESTMENT PORTFOLIO ANALYSIS

### 5.1 Supporting Table SC5

NC074 Kareeberg - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M06 December														
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
R thousands		Yrs/Months												
<b>Municipality</b>														
Capital Replacement Fund						0	0		17/01/2023	11 348	-	-	-	11 348
Housing Fund										54	1	-	-	55
Unspent Grants and Subsidies										29 173	8	(5 834)	11 216	34 563
Leave, PMS, Long Service, Bonusses, Medical Retention										5 225	-	(501)	-	4 724
Vehicles										3 522	-	-	-	3 522
General Operational and Equitable share in advance										6 650	-	(5 251)	-	1 399
<b>Municipality sub-total</b>										<b>66 331</b>	<b>(41 072)</b>	<b>22 299</b>	<b>103 169</b>	
<b>Entities</b>														
										-	-	-	-	-
										-	-	-	-	-
										-	-	-	-	-
										-	-	-	-	-
<b>Entities sub-total</b>										<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL INVESTMENTS AND INTEREST</b>	<b>2</b>									<b>122 303</b>	<b>(52 658)</b>	<b>33 515</b>	<b>103 169</b>	

# Top Layer SDBIP Performance Report for the Mid-year ending 31 December 2022

## 5.2 Summary of Investment Portfolio as at 31 December 2022

	SALDO 2021-07-01	BTW	BYDRAES GEDURENDE DIE JAAR	RENTE OP BELEGGINGS	ANDER INKOMSTE	BEDRYFS- UITGAWE GEDURENDE DIE JAAR	VOORRAAD	KAPITAAL- UITGAWE GEDURENDE DIE JAAR	SALDO 31-12-2022	
<b>KAPITAAL VERVANGINGSFONDS</b>										
Fonds	345 003.51		-						345 003.51	
Fonds-rehabilitasie stortingsterreine	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	54 304.30			693.37					54 997.67	(2)
<b>ONSPANDEERDE TOEKENNINGS</b>										
Werkskepping De Bult	54 943.17			701.90					55 645.07	
Grondontwikkeling	86 254.74			1 100.54					87 355.28	
Burgerlike Beskerming	21 190.53			270.67					21 461.20	
CMIP Kwaggakolk(BTW)	857.50			10.85					868.35	
Sanitasie BTW/Rente	184 441.11			-					184 441.11	
Elektrisiteit Schietfontein	49 497.71			632.10					50 129.81	
Waterdienste plan	4 621.69			58.93					4 680.62	
CMIP - Saaipoot projek 301	5 075.00			64.36					5 139.36	
Biblioteekdiens projekte	-				1 200 000.00	1 011 202.54			188 797.46	
EPWP - Plaveisel/ Sfoonmaak	33 456.07			427.34					33 883.41	
Lotto Camarvon	2 566.04			32.56					2 598.60	
Lotto Vosburg	45 321.66			578.59					45 900.25	
Mun.Fin.Bestuursprogram	-	185 581.21		-	2 850 000.00	1 559 517.79		0.00	1 290 482.21	
Oordragkoste Sub-Ekon	194 650.91			3 893.92					198 544.83	
Sfoonmaakprojek Vosburg	36 191.53			462.24					36 653.77	
BTW -retensie gelde	16 785.29			214.06					16 999.35	
MIG Addisioneel	-								-	
MIG	3 667 981.26	140 447.22			3 000 000.00	140 447.22		936 314.82	5 591 219.22	
Jeugontwikkeling	93 632.07					0.00			93 632.07	
Uitgebreide program (PWP)	-	3 787.93			666 000.00	412 798.88			253 201.12	
Elektrifisering INEP	5 000 000.00	74 955.52			3 500 000.00	74 955.52		499 703.49	7 925 340.99	
DWA WSIG	2 518 511.95	112 469.42				112 469.42		749 796.17	1 656 246.36	
EEDSM	-					0.00			-	
DWA RBIG	17 156 984.81	43 956.77				337 001.84	0.00	0.00	16 819 982.97	
	29 172 963.04	561 198.07	-	8 448.06	11 216 000.00	3 648 393.21	0.00	2 185 814.48	34 563 203.41	(8)
<b>ALGEMEEN-VOORSIENING: VERLOF, PMS, LANGDIENS, BONUSSE</b>										
	3 255 088.52					501 101.58			2 753 986.94	
<b>ALGEMEEN-KREDITEURE - RETEN</b>										
	3 522 054.16					0.00			3 522 054.16	
<b>ALGEMEEN-VOORSIENING - MEDI</b>										
	2 000 000.00								2 000 000.00	
<b>ALGEMEEN-VOERTUIE</b>										
	6 650 000.00					5 250 635.07			1 399 364.93	
<b>IOT VOORUIT ONTVANG</b>										
	55 031 000.00					22 299 333.00			32 731 667.00	
<b>ALGEMEEN-BEDRYF</b>										
	11 299 604.64				22 299 333.00	18 772 700.00			14 826 237.64	
	81 757 747.32				22 299 333.00	24 524 436.65			57 233 310.67	
	122 332 826.17		-	9 141.43	33 515 333.00	28 172 829.86	0.00	2 185 814.48	103 199 323.26	(19)
<b>EKSTERNE BELEGGINGS</b>										
Beleggings	R 103 199 323.26									
	R 103 199 323.26									

**SECTION 6 – CASH AND CASH EQUIVALENTS**

**6.1 Cash and cash equivalents for the month December 2022**

**Funds Allocations**

The schedule reflecting all council’s Investments as at 30 December 2022 is **R103 199 323**

REPORTING ON CASH AND COMMITMENTS : 31 DECEMBER 2022						
						AMOUNT
Investments (Call account)						103 199 323
Cash book balance						634 748
						103 834 071
COMMITMENTS						
- Housing fund						-54 998
- Capital restoration fund						-11 347 812
- Retention						-3 522 054
- Provisions employee benefits						-2 000 000
- Provision leave and long services						-2 753 987
- Equitable share received upfront						-32 731 667
- Grants						-34 563 203
- Capital purchasing of vehicles						-1 399 365
Working capital until 30 June 2023						15 460 985

**SECTION 7 – BANK RECONCILIATION**

**7.1 Bank Reconciliation and Payments made in December 2022**

BANK RECONCILIATION 2022/2023	
	DECEMBER 2022
CASH BOOK OPENING BALANCE	636 420
EXPENDITURE	58 596 420
INCOME	58 594 748
DEPOSITS STILL TO BE RECEIPTED	452 574
PAYMENTS TO BE DEPOSITED	52 720
CLOSING BALANCE BANK STATEMENT	982 385

**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 **R29,173 million**. Treasury rejected the roll over and requested that the amount of R17.2 million must be paid back, but that is unfortunately not the correct amount of R9 741 107. They made a mistake for instance they requested that we must paid back the commitment of the INEP of R12.4 million but we only received R5 million. We still await confirmation from Treasury for the amount. DWAF furthermore committed to pay back the WSIG and

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RBIG amounts that Treasury requested that we need to pay back. We therefore have to pay back R12 million, but we will received from DWAF during March 2023 R3,339 million. DME also approved that the R5 million that we need to pay back will be transfered July 2023.

The total figure for grants that we need to pay back will be R1,402 million.

NC074 Kareeberg - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M06 December										
Description	Ref	2021/22			Budget Year 2022/23					
		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>		3 630	3 800	-	-	3 516	3 325	191	5.7%	3 800
Expanded Public Works Programme Integrated Grant		980	950	-	-	666	475	191	40.2%	950
Finance Management		2 650	2 850			2 850	2 850	-		2 850
	3							-		
Other transfers and grants [insert description]								-		
<b>Provincial Government:</b>		1 655	1 200	-	-	1 200	1 200	-		1 200
Library Grant		1 655	1 200			1 200	1 200	-		1 200
	4							-		
Other transfers and grants [insert description]								-		
<b>District Municipality:</b>		-	-	-	-	-	-	-		-
[insert description]								-		
<b>Other grant providers:</b>		-	-	-	-	-	-	-		-
[insert description]								-		
<b>Total Operating Transfers and Grants</b>	5	5 285	5 000	-	-	4 716	4 525	191	4.2%	5 000
<b>Capital Transfers and Grants</b>										
<b>National Government:</b>		64 903	31 606	-	-	6 500	13 503	(250)	-1.9%	27 006
Integrated National Electrification Programme Grant		-	7 500	-	-	3 500	3 750	(250)	-6.7%	7 500
Municipal Infrastructure Grant		4 793	21 106	-	-	3 000	9 753			19 506
Regional Bulk Infrastructure Grant		49 146				-				
Water Services Infrastructure Grant		10 964	3 000							
Other capital transfers [insert description]								-		
<b>Provincial Government:</b>		-	-	-	-	-	-	-		-
<b>District Municipality:</b>		-	-	-	-	-	-	-		-
[insert description]								-		
<b>Other grant providers:</b>		-	-	-	-	-	-	-		-
[insert description]								-		
<b>Total Capital Transfers and Grants</b>	5	64 903	31 606	-	-	6 500	13 503	(250)	-1.9%	27 006
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	5	70 188	36 606	-	-	11 216	18 028	(59)	-0.3%	32 006

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## 8.2 Supporting Table SC7 (1) – Grant expenditure

NC074 Kareeberg - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M06 December										
Description	Ref	2021/22	Budget Year 2022/23							
		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>		31 164	36 964	–	3 472	24 272	14 443	9 829	68.1%	36 964
Equitable share		27 308	33 449	–	3 007	22 299	12 687	9 612	75.8%	33 449
Expanded Public Works Programme Integrated Grant		1 281	665	–	3	413	333	80	24.1%	665
Finance Management		2 575	2 850	–	461	1 560	1 423	137	9.6%	2 850
0										
0										
Other transfers and grants [insert description]										
<b>Provincial Government:</b>		1 655	1 200	–	203	1 011	600	411	68.5%	1 200
Library Grant		1 655	1 200	–	203	1 011	600	411	68.5%	1 200
0										
0										
0										
Other transfers and grants [insert description]										
<b>District Municipality:</b>		–	–	–	–	–	–	–		–
[insert description]										
<b>Other grant providers:</b>		–	–	–	–	–	–	–		–
[insert description]										
<b>Total operating expenditure of Transfers and Grants:</b>		<b>32 819</b>	<b>38 164</b>	<b>–</b>	<b>3 675</b>	<b>25 283</b>	<b>15 043</b>	<b>10 240</b>	<b>68.1%</b>	<b>38 164</b>
<b>Capital expenditure of Transfers and Grants</b>										
<b>National Government:</b>		64 903	31 606	–	–	2 186	27 006	(24 820)	-91.9%	27 006
Integrated National Electrification Programme Grant		–	7 500	–	–	500	7 500	(7 000)	-93.3%	7 500
Municipal Infrastructure Grant		4 793	21 106	–	–	936	19 506	(18 570)	-95.2%	19 506
Water Services Infrastructure Grant		10 964	3 000	–	–	750	–	750	#DIV/0!	–
Regional Bulk Infrastructure Grant		49 146								
0										
Other capital transfers [insert description]										
<b>Provincial Government:</b>		–	–	–	–	–	–	–		–
0										
<b>District Municipality:</b>		–	–	–	–	–	–	–		–
0										
<b>Other grant providers:</b>		–	–	–	–	–	–	–		–
0										
<b>Total capital expenditure of Transfers and Grants</b>		<b>64 903</b>	<b>31 606</b>	<b>–</b>	<b>–</b>	<b>2 186</b>	<b>27 006</b>	<b>(24 820)</b>	<b>-91.9%</b>	<b>27 006</b>
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>		<b>97 722</b>	<b>69 770</b>	<b>–</b>	<b>3 675</b>	<b>27 469</b>	<b>42 049</b>	<b>(14 580)</b>	<b>-34.7%</b>	<b>65 170</b>

## Top Layer SDBIP Performance Report for the Mid-year ending 31 December 2022

### 8.3 Summary of the Grants and Subsidies as at 31 December 2022, divided into National and Provincial government

			OPENING BALANCE ROLL OVER JULY 2022	GRANTS RECEIVED	TO REVENUE (OPERATING)	TO REVENUE (CAPITAL)	OTHER MOVEMENT	CLOSING BALANCE DECEMBER 2022	
			R	R	R	R	R	R	R
<b>NATIONAL GOVERNMENT</b>									
	Equitable share		-	22 299 333.00	-22 299 333.00			-	
	Municipal Infrastructure Grant (MIG)		3 667 981.26	3 000 000.00	-140 447.22	-936 314.82		5 591 219.22	
	Financial Management Grant (FMG)		-	2 850 000.00	-1 559 517.79			1 290 482.21	
	Expanded Public Works Program (EPWP)		-	666 000.00	-412 798.88			253 201.12	
	Regional Bulk Infrastructure Grant (RBIG)		17 156 984.81	-	-337 001.84	-		16 819 982.97	
	INEP		5 000 000.00	3 500 000.00	-74 955.52	-499 703.49		7 925 340.99	
	WSIG		2 518 511.95	-	-112 469.42	-749 796.17		1 656 246.36	
	<b>Total</b>		<b>28 343 478.02</b>	<b>32 315 333.00</b>	<b>-24 936 523.67</b>	<b>-2 185 814.48</b>	<b>-</b>	<b>33 536 472.87</b>	
<b>PROVINCIAL GOVERNMENT</b>									
	Library Development Fund		-	600 000.00	-411 202.54			188 797.46	
	<b>Total</b>		<b>-</b>	<b>600 000.00</b>	<b>-411 202.54</b>	<b>-</b>	<b>-</b>	<b>188 797.46</b>	
<b>ALL SPHERES OF GOVERNMENT</b>									
			<b>28 343 478.02</b>	<b>32 915 333.00</b>	<b>-25 347 726.21</b>	<b>-2 185 814.48</b>	<b>-</b>	<b>33 725 270.33</b>	



# Top Layer SDBIP Performance Report for the Mid-year ending 31 December 2022

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

### 9.1 Supporting Table SC8

NC074 Kareeberg - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M06 December										
Summary of Employee and Councillor remuneration Ref	2021/22	Budget Year 2022/23								
	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		3 599	3 159	–	287	1 514	1 579	(65)	-4%	3 159
Pension and UIF Contributions		–	–	–	–	–	–	–		–
Medical Aid Contributions		–	–	–	–	–	–	–		–
Motor Vehicle Allowance		–	722	–	39	389	361	28	8%	722
Cellphone Allowance		–	512	–	41	270	256	14	5%	512
Housing Allowances		–	–	–	–	–	–	–		–
Other benefits and allowances		–	112	–	13	118	56	62	110%	112
<b>Sub Total - Councillors</b>		<b>3 599</b>	<b>4 505</b>	<b>–</b>	<b>379</b>	<b>2 291</b>	<b>2 253</b>	<b>39</b>	<b>2%</b>	<b>4 505</b>
<b>% increase</b>	4		<b>25.2%</b>							<b>25.2%</b>
<b>Senior Managers of the Municipality</b>										
Basic Salaries and Wages		3 810	4 695	–	273	1 472	2 347	(875)	-37%	4 695
Pension and UIF Contributions		369	392	–	32	195	196	(1)	-1%	392
Medical Aid Contributions		115	120	–	10	60	60	–		120
Overtime		–	–	–	–	–	–	–		–
Performance Bonus		230	535	–	31	123	267	(145)	-54%	535
Motor Vehicle Allowance		532	470	–	39	235	235	–		470
Cellphone Allowance		90	138	–	8	45	69	(24)	-35%	138
Housing Allowances		–	–	–	–	–	–	–		–
Other benefits and allowances		0	1	–	0	0	0	(0)	-25%	1
Payments in lieu of leave		–	17	–	207	213	8	205	2434%	17
Long service awards		–	–	–	–	–	–	–		–
Post-retirement benefit obligations	2	–	–	–	–	–	–	–		–
<b>Sub Total - Senior Managers of Municipality</b>		<b>5 146</b>	<b>6 367</b>	<b>–</b>	<b>599</b>	<b>2 343</b>	<b>3 183</b>	<b>(840)</b>	<b>-26%</b>	<b>6 367</b>
<b>% increase</b>	4		<b>23.7%</b>							<b>23.7%</b>
<b>Other Municipal Staff</b>										
Basic Salaries and Wages		14 496	14 431	–	1 429	7 050	7 216	(166)	-2%	14 431
Pension and UIF Contributions		1 590	2 391	–	190	1 127	1 195	(68)	-6%	2 391
Medical Aid Contributions		273	479	–	23	137	240	(103)	-43%	479
Overtime		1 117	971	–	135	714	485	229	47%	971
Performance Bonus		–	185	–	15	184	93	92	99%	185
Motor Vehicle Allowance		172	180	–	15	93	90	3	4%	180
Cellphone Allowance		31	44	–	3	16	22	(7)	-30%	44
Housing Allowances		109	124	–	8	53	62	(9)	-15%	124
Other benefits and allowances		266	29	–	2	24	15	9	61%	29
Payments in lieu of leave		–	358	–	309	455	179	276	154%	358
Long service awards		–	28	–	–	11	14	(3)	-25%	28
Post-retirement benefit obligations	2	–	399	–	10	106	200	(94)	-47%	399
<b>Sub Total - Other Municipal Staff</b>		<b>18 053</b>	<b>19 621</b>	<b>–</b>	<b>2 138</b>	<b>9 970</b>	<b>9 811</b>	<b>159</b>	<b>2%</b>	<b>19 621</b>
<b>% increase</b>	4		<b>8.7%</b>							<b>8.7%</b>
<b>Total Parent Municipality</b>		<b>26 797</b>	<b>30 493</b>	<b>–</b>	<b>3 116</b>	<b>14 604</b>	<b>15 247</b>	<b>(642)</b>	<b>-4%</b>	<b>30 493</b>
			<b>13.8%</b>							<b>13.8%</b>
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>		<b>26 797</b>	<b>30 493</b>	<b>–</b>	<b>3 116</b>	<b>14 604</b>	<b>15 247</b>	<b>(642)</b>	<b>-4%</b>	<b>30 493</b>
<b>% increase</b>	4		<b>13.8%</b>							<b>13.8%</b>
<b>TOTAL MANAGERS AND STAFF</b>		<b>23 199</b>	<b>25 988</b>	<b>–</b>	<b>2 737</b>	<b>12 313</b>	<b>12 994</b>	<b>(681)</b>	<b>-5%</b>	<b>25 988</b>

## Top Layer SDBIP Performance Report for the Mid-year ending 31 December 2022

### 9.2 Breakdown of Overtime and cost for temporary employment

#### Overtime payments:

The actual total budget for overtime for the financial year amounts to **R800 000**.

Overtime payments are managed closely. The bigger portion of overtime is for the pumping of septic tanks due to the new tariff structure. The overtime was quarterly reported to the Infrastructure Committee

Overtime from 1 July 2022 till 31 December 2023			
Estimates for the year	Estimate for 6 months	Actual to Date	Deviation
R800 000	R400 000	R714 418	-R314 418

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

Description	JUL 22	AUG 22	SEP 22	OCT 2022	NOV 2022	DEC 2022
EPWP (Temporary)	25	25	25	25	25	24
Permanent	68	71	72	73	73	73
Councillors	11	11	11	11	11	11
<b>Total</b>	<b>104</b>	<b>107</b>	<b>108</b>	<b>109</b>	<b>109</b>	<b>108</b>

## SECTION 10 – CAPITAL PERFORMANCE PROGRAMME

### 10.1 Supporting Table SC12

Supporting table SC12 reconcile with table C5.

NC074 Kareeberg - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M06 December									
Month	2021/22	Budget Year 2022/23							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	% spend of Original Budget
R thousands								%	
Monthly expenditure performance trend									
July	-	9 139	-	936	936	9 139	8 203	89.8%	2%
August	-	2 855	-	-		2 855	-		
September	-	2 855	-	-		2 855	-		
October	-	2 855	-	-		2 855	-		
November	-	2 855	-	750	750	2 855	2 105	73.7%	2%
December	-	2 855	-	500	500	2 855	2 355	82.5%	1%
January	-	2 589	-	-		2 589	-		
February	-	2 589	-	-		2 589	-		
March	-	2 589	-	-		2 589	-		
April	-	2 589	-	-		2 589	-		
May	-	2 589	-	-		2 589	-		
June	-	2 589	-	-		2 589	-		
<b>Total Capital</b>	-	<b>38 946</b>	-	<b>2 186</b>					

# Top Layer SDBIP Performance Report for the Mid-year ending 31 December 2022




## 10.2 Capital Expenditure Report for the period ended 31 December 2022

NC074 Kareeberg - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M06 December										
Vote Description	Ref	2021/22	Budget Year 2022/23							
		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		41 340	-	-	-	-	-	-		-
Vote 5 - COMMUNITY & SOCIAL SERVICES		-	-	-	-	-	-	-		-
<b>Total Capital Multi-year expenditure</b>	4,7	<b>41 340</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>
<b>Single Year expenditure appropriation</b>	2									
Vote 1 - Executive and Council		227	80	-	-	25	40	(15)	-36%	80
Vote 2 - Budget and Treasury		19	1 100	-	-	609	1 060	(451)	-43%	1 100
Vote 3 - Corporate		-	340	-	-	-	340	(340)	-100%	340
Vote 4 - Operations		15 302	37 376	-	500	7 048	21 948	(14 940)	-68%	37 376
Vote 5 - COMMUNITY & SOCIAL SERVICES		-	50	-	-	-	25	(25)	-100%	50
<b>Total Capital single-year expenditure</b>	4	<b>15 548</b>	<b>38 946</b>	<b>-</b>	<b>500</b>	<b>7 683</b>	<b>23 413</b>	<b>(15 770)</b>	<b>-67%</b>	<b>38 946</b>
<b>Total Capital Expenditure</b>		<b>56 888</b>	<b>38 946</b>	<b>-</b>	<b>500</b>	<b>7 683</b>	<b>23 413</b>	<b>(15 770)</b>	<b>-67%</b>	<b>38 946</b>
<b>Capital Expenditure - Functional Classification</b>										
<b>Governance and administration</b>		<b>246</b>	<b>1 380</b>	<b>-</b>	<b>-</b>	<b>823</b>	<b>1 200</b>	<b>(377)</b>	<b>-31%</b>	<b>1 380</b>
Executive and council		227	80	-	-	25	40	(15)	-36%	80
Finance and administration		19	1 300	-	-	797	1 160	(363)	-31%	1 300
Internal audit		-	-	-	-	-	-	-		-
<b>Community and public safety</b>		<b>-</b>	<b>11 390</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5 865</b>	<b>(5 865)</b>	<b>-100%</b>	<b>11 390</b>
Community and social services		-	390	-	-	-	365	(365)	-100%	390
Sport and recreation		-	11 000	-	-	-	5 500	(5 500)	-100%	11 000
Public safety		-	-	-	-	-	-	-		-
Housing		-	-	-	-	-	-	-		-
Health		-	-	-	-	-	-	-		-
<b>Economic and environmental services</b>		<b>4 265</b>	<b>3 606</b>	<b>-</b>	<b>-</b>	<b>936</b>	<b>2 603</b>	<b>(1 667)</b>	<b>-64%</b>	<b>3 606</b>
Planning and development		-	-	-	-	-	-	-		-
Road transport		4 265	3 606	-	-	936	2 603	(1 667)	-64%	3 606
Environmental protection		-	-	-	-	-	-	-		-
<b>Trading services</b>		<b>52 377</b>	<b>22 570</b>	<b>-</b>	<b>500</b>	<b>5 892</b>	<b>13 745</b>	<b>(7 853)</b>	<b>-57%</b>	<b>22 570</b>
Energy sources		-	8 180	-	500	1 410	4 430	(3 020)	-68%	8 180
Water management		50 354	3 340	-	-	750	1 840	(1 090)	-59%	3 340
Waste water management		-	10 400	-	-	3 732	7 150	(3 418)	-48%	10 400
Waste management		2 023	650	-	-	-	325	(325)	-100%	650
<b>Other</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>
<b>Total Capital Expenditure - Functional Classification</b>	3	<b>56 888</b>	<b>38 946</b>	<b>-</b>	<b>500</b>	<b>7 651</b>	<b>23 413</b>	<b>(15 762)</b>	<b>-67%</b>	<b>38 946</b>
<b>Funded by:</b>										
National Government		54 620	31 606	-	500	2 186	16 603	(14 417)	-87%	31 606
Provincial Government		-	-	-	-	-	-	-		-
District Municipality		-	-	-	-	-	-	-		-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	40	-	40	#DIV/0!	-
<b>Transfers recognised - capital</b>		<b>54 620</b>	<b>31 606</b>	<b>-</b>	<b>500</b>	<b>2 226</b>	<b>16 603</b>	<b>(14 377)</b>	<b>-87%</b>	<b>31 606</b>
<b>Borrowing</b>	6	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>
<b>Internally generated funds</b>		<b>2 269</b>	<b>7 340</b>	<b>-</b>	<b>-</b>	<b>5 466</b>	<b>6 810</b>	<b>(1 344)</b>	<b>-20%</b>	<b>7 340</b>
<b>Total Capital Funding</b>		<b>56 888</b>	<b>38 946</b>	<b>-</b>	<b>500</b>	<b>7 692</b>	<b>23 413</b>	<b>(15 721)</b>	<b>-67%</b>	<b>38 946</b>

**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 2022 to December 2022 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 134 quotations for the amount of **R1 310 215**.
-  No tenders were awarded.
-  Two VO's to the amount of **R710 171** was approved on upgrading of the asbestos water pipeline project and the erecting of carports.

**Deviations**


Description	Number	Amount (R)
Availability	29	R133 276
Service Provider	5	R153 158
Only Two Quotation	1	R4 706
Urgent	0	R0
Not cheapest quotation awarded	0	R0
<b>Total</b>	<b>35</b>	<b>R291 140</b>

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

None

**11.3 Summary of all Withdrawals during the 2nd Quarter of 2022/23.**

**MFMA Section 11 (4a)**

 <b>BANK ACCOUNT WITHDRAWALS NOT IN TERMS OF AN APPROVED BUDGET</b> Municipal Finance Management Act, section 11(4) Consolidated Six monthly Report for period 01/07/2022 to 31/12/2022				
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	
31-12-2022	Department Transport, Safety and Liaison	R 77 903	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.	
31-12-2022		R 0	Section 11(g) to refund guarantees, sureties and security deposits. Consumer deposits	
31-12-2022		R 18 772 700	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 2022/23 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 2022/23.







### **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.

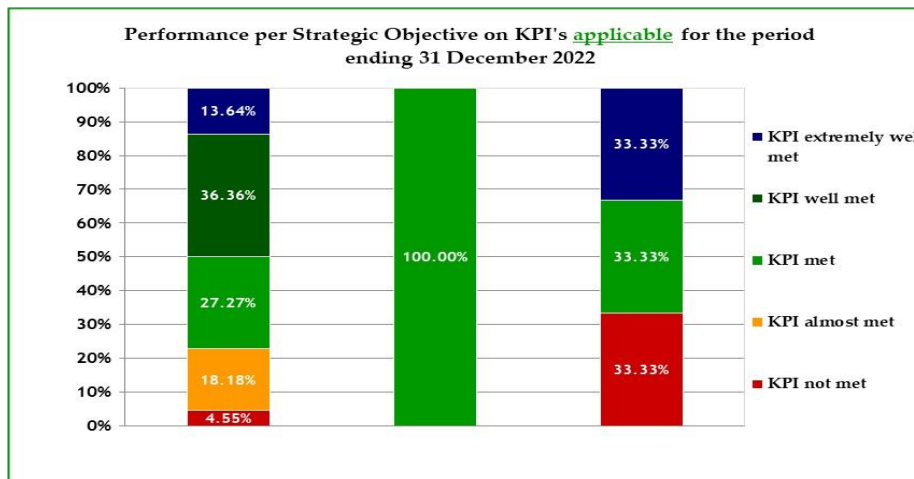
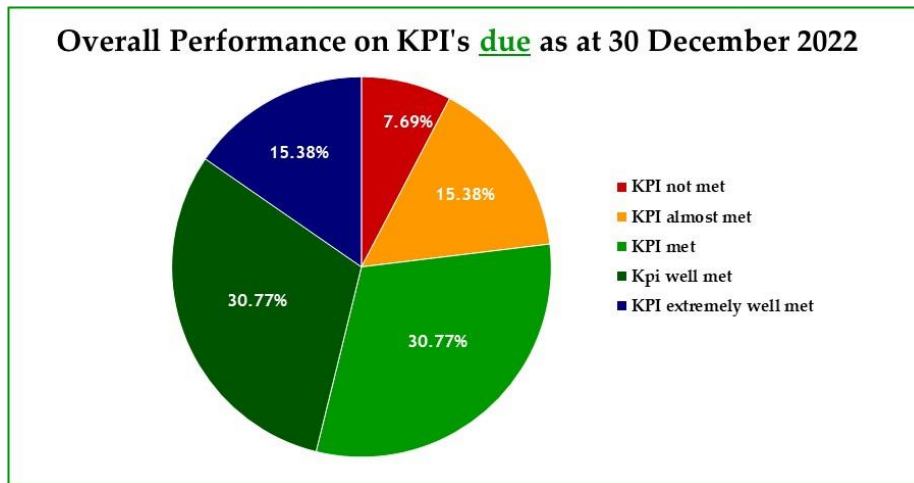
### **1.3 Link to the IDP and the budget**

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

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

## 2. MID-YEAR PERFORMANCE AGAINST THE PERFORMANCE INDICATORS APPLICABLE FOR THE PERIOD AS SET IN THE APPROVED TOP LAYER SDBIP FOR 2022/23

### 2.1 Overall actual performance of indicators applicable for the period for the midyear ending 31 December 2022



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	2	1	0	1
KPI Almost Met	4	4	0	0
KPI Met	8	6	1	1
KPI Well Met	8	8	0	0
KPI Extremely Well Met	4	3	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%	

## Top Layer SDBIP Performance Report for the Mid-year ending 31 December 2022

### 2.2 Actual performance per strategic objective of indicators for the mid-year ending 31 December 2022

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 2022 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 **76.92% (20 of 26)** of the **applicable 26** KPI's for the period as at 31 December 2022. 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 2022 are indicated in the tables below.

#### Deliver basic services with available resources

Inter-Ref	KPI	Unit of Measurement	Ward	Actual performance of 2021/22	Annual Target 2022/23	Overall performance for the mid-year ending 31 December 2022				
						Q1	Q2	Target	Actual	R
TL5	Spend 90% of the library grant by 30 June 2023 ((Actual expenditure divided by the approved budget)x100)	% of the library grant spent by 30 June 2023 ((Actual expenditure divided by the approved budget)x100)	All	New Key Performance Indicator for 2022/23	90.00%	0.00%	20.00%	20.00%	34.00%	B
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 2023	Number of residential properties which are billed for water as at 30 June 2023	All	1 968	1 779	0	1 779	1 779	1 949	G 2
TL12	Number of formal residential properties connected to the municipal electrical infrastructure network (credit and prepaid electrical metering)(Excluding Eskom areas) and billed for the service as at 30 June 2023	Number of residential properties which are billed for electricity or have pre paid meters (Excluding Eskom areas) as at 30 June 2023	All	1 102	1 029	0	1 029	1 029	1 108	G 2
TL13	Number of formal residential properties connected to the municipal waste water	Number of residential properties which are billed	All	904	858	0	858	858	903	G 2



## Top Layer SDBIP Performance Report for the Mid-year ending 31 December 2022

Inter-Ref	KPI	Unit of Measurement	Ward	Actual performance of 2021/22	Annual Target 2022/23	Overall performance for the mid-year ending 31 December 2022				
						Q1	Q2	Target	Actual	R
	sanitation/sewerage network for sewerage service, irrespective of the number of water closets (toilets) and billed for the service as at 30 June 2023	for sewerage as at 30 June 2023								
TL14	Number of formal residential properties for which refuse is removed once per week and billed for the service as at 30 June 2023	Number of residential properties which are billed for refuse removal as at 30 June 2023	All	1 943	1 910	0	1 910	1 910	1 983	G 2
TL15	Provide free basic water to indigent households as at 30 June 2023	Number of indigent households receiving free basic water	All	994	975	0	975	975	929	O
	<b>Corrective measures</b>	Less applications received than expected. Target will be adjusted if needed.								
TL16	Provide free basic electricity to indigent households as at 30 June 2023	Number of indigent households receiving free basic electricity	All	945	705	0	705	705	937	G 2
TL17	Provide free basic sanitation to indigent households as at 30 June 2023	Number of indigent households receiving free basic sanitation services	All	834	845	0	845	845	729	O
	<b>Corrective measures</b>	Less applications received than expected. Target will be adjusted if needed.								
TL18	Provide free basic refuse removal to indigent households as at 30 June 2023	Number of indigent households receiving free basic refuse removal services	All	994	975	0	975	975	929	O
	<b>Corrective measures</b>	Less applications received than expected. Target will be adjusted if needed.								
TL19	The percentage of the municipal capital budget actually spent on capital projects by 30 June 2023 [(Amount actually spent on capital projects/ Amount	% of capital budget spent on capital projects by 30 June 2023	All	46%	80.00%	0.00%	10.00%	10.00%	21.00%	B

## Top Layer SDBIP Performance Report for the Mid-year ending 31 December 2022

Inter-Ref	KPI	Unit of Measurement	Ward	Actual performance of 2021/22	Annual Target 2022/23	Overall performance for the mid-year ending 31 December 2022				
						Q1	Q2	Target	Actual	R
	budgeted for capital projects)x100]									
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%	90.00%	G
TL29	60% of the electricity maintenance budget spent by 30 June 2023 {(Actual expenditure on maintenance divided by the total approved maintenance budget)x100}	% of the electricity maintenance budget spent by 30 June 2023 {(Actual expenditure on maintenance divided by the total approved maintenance budget)x100}	All	119.01%	60.00%	10.00%	20.00%	20.00%	23.00%	G <sub>2</sub>
TL30	60% of the roads and stormwater maintenance budget spent by 30 June 2023 {(Actual expenditure on maintenance divided by the total approved maintenance budget)x100}	% of the roads and stormwater maintenance budget spent by 30 June 2023 {(Actual expenditure on maintenance divided by the total approved maintenance budget)x100}	All	111.53%	60.00%	10.00%	20.00%	20.00%	13.00%	R
	<b>Corrective measures</b>	Insufficient cash-flow and equipment to do maintenance.								
TL31	60% of the sewerage maintenance budget spent by 30 June 2023 {(Actual expenditure on maintenance divided by the total approved maintenance budget)x100}	% of the sewerage maintenance budget spent by 30 June 2023 {(Actual expenditure on maintenance divided by the total approved maintenance budget)x100}	All	70.12%	60.00%	10.00%	20.00%	20.00%	22.00%	G <sub>2</sub>
TL32	60% of the water maintenance budget spent by 30 June	% of the water maintenance budget spent by	All	202.13%	60.00%	10.00%	20.00%	20.00%	27.00%	G <sub>2</sub>

## Top Layer SDBIP Performance Report for the Mid-year ending 31 December 2022

Inter- Ref	KPI	Unit of Measurement	Ward	Actual performance of 2021/22	Annual Target 2022/23	Overall performance for the mid-year ending 31 December 2022				
						Q1	Q2	Target	Actual	R
	2023 {(Actual expenditure on maintenance divided by the total approved maintenance budget)x100}	30 June 2023 {(Actual expenditure on maintenance divided by the total approved maintenance budget)x100}								
TL33	60% of the sport and recreation maintenance budget spent by 30 June 2023 {(Actual expenditure on maintenance divided by the total approved maintenance budget)x100}	% of the sport and recreation maintenance budget spent by 30 June 2023{(Actual expenditure on maintenance divided by the total approved maintenance budget)x100}	All	51.38%	60.00%	10.00%	20.00%	20.00%	48.00%	B
TL34	Spend 80% of the total amount budgeted by 30 June 2023 to purchase a second hand Front Loader (TLB) {(Total actual expenditure for the project/Total amount budgeted for the project)x100}	% of budget spent by 30 June 2023{(Total actual expenditure for the project/Total amount budgeted for the project)x100}	All	New Key Performance Indicator for 2022/23	80.00%	0.00%	10.00%	10.00%	10.00%	G
TL35	Spend 80% of the total amount budgeted by 30 June 2023 for the erecting of sport grounds in Vanwyksvlei {(Total actual expenditure for the project/Total amount budgeted for the project)x100}	% of budget spent by 30 June 2023{(Total actual expenditure for the project/Total amount budgeted for the project)x100}	5	New Key Performance Indicator for 2022/23	80.00%	0.00%	10.00%	10.00%	10.00%	G
TL36	Spend 80% of the total amount budgeted by 30 June 2023 for the upgrading of streets in Vanwyksvlei {(Total actual expenditure for the project/Total amount budgeted for the project)x100}	% of budget spent by 30 June 2023{(Total actual expenditure for the project/Total amount budgeted for the project)x100}	5	New Key Performance Indicator for 2022/23	80.00%	0.00%	10.00%	10.00%	10.00%	G
TL37	Spend 80% of the total amount budgeted by 30 June 2023 for the upgrading of	% of budget spent by 30 June 2023{(Total actual expenditure for	6	New Key Performance Indicator	80.00%	0.00%	10.00%	10.00%	10.00%	G

## Top Layer SDBIP Performance Report for the Mid-year ending 31 December 2022

Inter-Ref	KPI	Unit of Measurement	Ward	Actual performance of 2021/22	Annual Target 2022/23	Overall performance for the mid-year ending 31 December 2022				
						Q1	Q2	Target	Actual	R
	oxidation ponds in Vosburg {(Total actual expenditure for the project/Total amount budgeted for the project)x100}	the project/Total amount budgeted for the project)x100}		for 2022/23						
TL38	Spend 80% of the total amount budgeted by 30 June 2023 for the upgrading of oxidation ponds in Carnarvon {(Total actual expenditure for the project/Total amount budgeted for the project)x100}	% of budget spent by 30 June 2023{(Total actual expenditure for the project/Total amount budgeted for the project)x100}	1,2,3,4	New Key Performance Indicator for 2022/23	80.00%	0.00%	10.00%	10.00%	10.00%	G
TL39	Spend 80% of the total amount budgeted by 30 June 2023 for the upgrading of the 22 Kva electricity substation {(Total actual expenditure for the project/Total amount budgeted for the project)x100}	% of budget spent by 30 June 2023{(Total actual expenditure for the project/Total amount budgeted for the project)x100}	3	New Key Performance Indicator for 2022/23	80.00%	0.00%	10.00%	10.00%	7.66%	O
	<b>Corrective measures</b>	Project could not start before transfers were not made. DME did this late and it was only received in October 2022. Contractor started after receipt of the first transfer.								

### Promote economic development, tourism and growth opportunities

Inter-Ref	KPI	Unit of Measurement	Ward	Actual performance of 2021/22	Annual Target 2022/23	Overall performance for the mid-year ending 31 December 2022				
						Q1	Q2	Target	Actual	R
TL28	Create temporary jobs opportunities in terms of EPWP by 30 June 2023	Number of job opportunities created by 30 June 2023	All	New Key Performance Indicator for 2022/23	24	0	24	24	24	G

## Top Layer SDBIP Performance Report for the Mid-year ending 31 December 2022

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

Inter-Ref	KPI	Unit of Measurement	Ward	Actual performance of 2021/22	Annual Target 2022/23	Overall performance for the mid-year ending 31 December 2022				
						Q1	Q2	Target	Actual	R
TL8	Limit the vacancy rate to less than 10% of budgeted posts on approved organogram by 30 June 2023 ((Number of posts filled/Total number of budgeted posts)x100)	% vacancy rate of budgeted posts on approved organogram by 30 June 2023 (Number of posts filled/Total number of budgeted posts)x100	All	5.71%	10.00%	0.00%	10.00%	10.00%	2.81%	B
TL23	Submit the annual financial statements for the 2021/22 financial year to AGSA by 31 August 2022	Annual financial statements for the 2021/22 financial year submitted to AGSA by 31 August 2022	All	1	1	1	0	1	1	G
TL25	Achieve a debtor payment percentage of 80% by 30 June 2023 {(Gross Debtors Opening Balance + Billed Revenue - Gross Debtors Closing Balance - Bad Debts Written Off)/Billed Revenue x 100}	% debtor payment achieved	All	80.56%	80.00%	0.00%	80.00%	80.00%	50.20%	R
	<b>Corrective measures</b>	The credit control policy was not applied for the period. Payment for services is 39% (Cash) and 68% with Equitable Share.								

**2.3 Adjustment of the Top Layer SDBIP for 2022/23**

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 2023 with the necessary motivation where key performance indicator targets require amendment.

**2.4 Annual Report for 2021/22**

The draft Annual Report of the 2021/22 financial year will be tabled in Council by 31 January 2023 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 2021/22.

However, to ensure the credibility of the 2021/22 Annual Report and that the information in the report is accurate, reliable and correct, the Performance Report for 2021/22 (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**