

**MID-YEAR BUDGET
AND
PERFORMANCE ASSESSMENT REPORT
2022/2023**

**Blouberg
Municipality**



VISION

A participatory municipality that turns prevailing challenges into opportunities for growth and development through optimal utilization of available resources

MISSION

To ensure delivery of quality services through community participation and creation of an enabling environment for economic growth and job creation

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To: The Mayor, Blouberg Local Municipality

MEC Limpopo Provincial Treasury

Minister of Finance Republic of South Africa

In accordance with Section 72 of the Municipal Finance Management Act, I submit the required statement assessing the performance of the first half of the 2020/21 financial year.

Section 54 of the MFMA requires the Mayor of a municipality to take certain actions on the receipt of this report to ensure that the approved budget is implemented in accordance with the projections contained in the Service Delivery and Budget Implementation Plan. The information contained in this report has been reviewed and it is evident that adjustments to the SDBIP will be necessary.

Furthermore, adjustments to the Capital and Operating Budgets will also be necessary.

In terms of section 72 of the MFMA, the SDBIP, projections will have to be revised and the Budget amended thereof to ensure that planned services are rendered.

RAMOTHWALA R.J

MUNICIPAL MANAGER

1. GLOSSARY OF WORDS/SYMBOLS

SDBIP	: Service Delivery and Budget Implementation Plan
KPA	: Key Performance Area
DKPA	: Departmental Key Performance Area
DKPI	: Departmental Key Performance Indicator
BASELINE	: Current Status
ANNUAL TARGET	: Scope of work in relation to the KPA
SYMBOL #	: Number
QUARTER	: Period of three months
SYMBOL %	: Percentage
SYMBOL h/h	: Households
RoD	: Record of Decision
R value	: Amount spend or generated in particular KPI

2. Introduction

In line with performance regulations and performance legislations, municipalities are expected to continuously review their performance and provide necessary remedial actions wherever under achievement is detected. As per the institutional performance plan (SDBIP) against the set targets in the IDP/Budget, Blouberg Municipality has profiled its Performance for the first half of year ending 31 December 2022 and such report is here presented to all governing structures and interested stakeholders. The Section 72/Mid-year organisational performance report covers financial analysis, Comments on Annual Report 2022/23, organisational performance challenges, recommendation for improvement, Summary of Mid-year/Second Quarter Performance, Detailed SDBIP Report 2022/23 and Municipal Manager Quality certification.

3. Legislative Background

Organisational performance management has become critical in both private and public sector alike. Equally Municipalities are expected to put in place systems and mechanisms for performance management both in terms of individual and overall organisational performance. The following pieces of legislations pertaining Local Government environment are critical to this noble goal.

Section 39-41 of the Municipal Systems Act , Act no 32 of 2000'a municipality must develop performance management system, monitor and review performance management, set appropriate key performance indicators, set measurable performance targets, take steps to improve performance and establish a process of regular reporting to Municipal governance structures and stakeholders

Section 72 of the Municipal Finance Management Act, Act no 56 of 2003 states that "the accounting officer of the municipality must no later than 25 January each year assess the performance of the Municipality during the 1st half of the year considering amongst others:

- Monthly statements referred to in terms of Sec 71
- Municipality' service delivery performance during the first half of the year, and the service delivery targets and performance indicators as contained in the SDBIP.
- Past year Annual report

In terms of Municipal performance regulation of 2001 must develop and implement mechanisms, systems and processes for the monitoring and measurement and review of performance in respect of the key performance indicators and performance targets set by it. These mechanisms, systems and processes for monitoring must provide for amongst others:

- reporting to council at least twice a year
- enables the Municipality to detect under-performance and
- provide for corrective measures

It is against this backdrop that the Section 72/mid-year budget and performance assessment report 2022/23 has been compiled for consideration.

4. Financial Analysis

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4.1.1. Introduction

The Municipal Budget and Reporting Regulations (MBRR) are designed to achieve a range of objectives, including improving the local government sphere's ability to deliver basic services by facilitating improved financial sustainability and better medium term planning and policy choices on service delivery. This report has been prepared in terms of the following legislative framework:

- ❖ The Municipal Finance Management Act – No. 56 of 2003, Section 72, and The Municipal Budget and Reporting Regulations, 35.

The MBRR highlights the format of the mid-year budget and performance assessment. "33. A mid-year budget and performance assessment of a municipality referred to in section 72 of the Act must be in the format specified in Schedule C and include all the required tables, charts and explanatory information, taking into account any guidelines issued by the Minister in terms of section 168(1) of the Act." The objective of these Regulations is to secure sound and sustainable management of the budgeting and reporting practices of municipalities by establishing uniform norms and standards and other requirements for ensuring transparency, accountability and appropriate lines of responsibility in the budgeting and reporting process and other relevant matters as required by the Act.

4.1.2 Legislative framework

In terms of section 72 (1) of the MFMA, the accounting officer of a municipality must by 25 January of each year assess the performance of the municipality during the first half of the financial year. Take note that the Section 52, Quarterly Budget Monitoring Report will be incorporated in this report. The requirements of section 52(d) will be met in this mid – year Budget and Assessment Report.

4.1.3 Mayor Report(if tabled in Municipal Council

The report will be tabled to the Executive Committee and Council on the 19 January 2023 and 30 January 2023 respectively.

4.1.4 Resolutions

Not yet tabled before governance structures as alluded to above

4.1.5 Executive Summary

This report is a summary of the main budget issues arising from the monitoring process. It compares the progress of the budget to the projections contained in the Service Delivery and Budget Implementation Plan (SDB20IP).

This mid-year report is a critical stage in the in-yearly reporting cycle. As part of the review, in terms of Section 72(3), the Accounting Officer needs to make recommendations as to whether the SDBIP and the annual budget (both capital and operating) need to be adjusted.

The mid-year report was an extremely challenging, with considerable potential impacts on core service delivery cost and revenue components, which influenced the outcomes of Budget adjustment. Another challenge is lower revenue collection due to non-payment by farmers, residents and business. To produce a sustainable, affordable budget necessitated reductions to certain budgetary provisions

Section 54 (f) of the MFMA requires the Mayor to consider and submit the mid-year report to Council by 31 January.

4.1.5.1 Summary of 2022/23 budget process

The following summarizes the overall position on the capital and operating budgets

2022/23 FY			
DESCRIPTION	TOTAL REVENUE	CAPITAL EXPENDITURE	OPERATING EXPENDITURE
Annual Budget	319,132,840	109,466,000	365,039,317
Plan to Budget (SDBIP)	159,566,292	50,733,044	182,520,540
Actual	222,700,715	45,113,724	156,206,376
Variance to SDBIP	-63,134,423	5,619,320	26,314,164
% Spent to SDBIP	140%	89%	86%
% of Annual Budget	70%	41%	43%

The above information is based on the Annual Budget for 2022/23 of which one adjustment have been made so far as a result of approved roll over projects(MIG) . The above figures are explained in more detail throughout the report.

4.1.5.2 Cash Flow

a. Investment

The investment portfolio is prepared in line with the requirement of the municipal investment and PPP regulations –Gazette No.27431, 1 June 2005 issued by the National Treasury.

Eskom guarantee

An amount of R 1 521 000.00 is invested with Absa (account number: 9368000389) on the 11th of November 2021 in a form of guarantee to Eskom bulk supply at Alldays Town (Pole number SZ502). The accrued interest is at **R 60,051**.

An amount of R 3 079 000 was invested with ABSA in a form of guarantee to Eskom (account number 20-70-75-0019) the accurate interest is at **R 34,964**.

Call account

The municipal call account (93-540-11-904) investment has interest accrued and interest capitalized of **R 968,728**.

Fixed account

The investment of an amount of R 50,000,000 was matured during the reporting month (December 2022) and the total interest amount received is R 863,717.04

Investment register: -

ACCOUNT NUMBER	INVESTMENTS AMOUNT	INTEREST RATE	ACCRUED INTEREST	BALANCE AT 31-Dec-22
20-7075-0019	3,079,000	4.32	34,964	3,113,964
93-6800-0389	1,521,000	3.23	60,051	1,581,051
93-540-11-904	5,000,000	5.4	968,728	5,968,728
TOTAL	9,600,000	0	1,063,743	10,663,743

b. Cash and cash

The municipal has cash and cash equivalent amounting to **R 148,597,587** at the end of December 2022 and **R 35,350,425 unspent** grant, therefore municipality has enough cash to fulfil its obligation. In other words, when we calculate the going concern for 2 months, we considered the following monthly expenditure items:

Calculation going concern for 2 months

Description	Monthly	2 Months
Salaries	12,023,985	24,047,970
TELEPHONE	108,945	217,890
ESKOM	3,642,637	7,285,274
SECURITY	1,385,788	2,771,577
RENTAL OF EQUIPMENT	46,000	92,000
GRANT	25,177,669	25,177,669
TOTAL	17,161,355	60,232,379

Therefore for 2 months $R 60,140,379 = R 148,597,587 - R 60,140,379 = R 88,457,208$.

4.1.5.3 REVENUE

The table below shows the actual income

REVENUE	BUDGET	PLANNED	ACTUAL	VARIANCE	SDBIP	BUDGET
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	2022-2023	SDPIP	REVENUE	BALANCE	%	%
OWN REVENUE	79,235,979	39,617,989.50	32,899,576	46,336,403	83	42
GRANT	300,377,000	150,188,500	234,286,792	66,090,208	156	78
TOTAL	379,612,979	189,806,490	267,186,368	112,426,611	141	70

Although the actual percentage on both grant and own income is **141%** as per planned SDBIP for the past six months, as for Grant revenue the municipality achieved more than the target as the planned target due to approve schedule from National treasury. The results for half yearly are a cause for concern compared to the budgeted and planned income and swift action would be necessary in that regard especially on own income. The municipality is experiencing challenges of collecting revenue on services charges e.g. property rates due to non-payment by the resident and the disposal of sale of sites has been done but the collection amount was not allocated into municipal revenue, due to dispute between the municipality and community .The total amount collected from sale of sites is amounting to **R 8 million**.

Own revenue: The municipality planned to collect **R 39,617,989** on own revenue for the past six months as per projections, but only collected or billed **R 32,899,576 or 83%**.The main cause of none collection is the municipality did not recognise the collection amount from sale of sites.

Grants: The municipality received all the funds for grant as per DORA schedule projections. The total received amounting to **R 234,286,792 or 156%** instead of the planned **R 150,188,500**.

Challenges

- Poor collection on assessment rates;
 - Non-payment by both residents (culture of non-payment) and departments (incomplete asset register) which resulted in poor collection.
- Poor collection on electricity;
 - Illegal connections and free flows on electricity seems to be the root cause for poor performance.
- Sale of site
 - None allocation of sale of sites collection amount due to dispute between the municipality and community.

Corrective Measures

- Continuous engagements with the relevant departments to align the asset registers so that payments would be processed.
- Do regular meter audit in order to identify the illegal connections and eliminate the free flows.
- Keep minimal the implementation of own funded projects.
- Development a clear implementation plan on how the sites are to be sold within the end of financial year.

- The budget has been provided for the Township establishment and registration.

The following table shows Bill versus Budget

The following table is a summary of the main variance in revenue billed versus planned revenue:

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										
Revenue By Source										
Property rates		29,497	31,105	31,105	383	28,513	15,552	12,961	83%	31,105
Service charges - electricity revenue		29,116	45,303	45,303	2,225	13,281	22,652	(9,370)	-41%	45,303
Service charges - refuse revenue		1,888	2,500	2,500	133	954	1,250	(296)	-24%	2,500
Total Revenue (excluding capital transfers and contributions)		60,501	78,908	78,908	2,741	42,748	39,454	3,294	0	78,908

The following table is a summary of the main variance in revenue collections versus projections revenue:

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										
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates	1	57,953	29,976	29,976	314	17,613	14,988	2,625	18%	29,976
Service charges		31,250	42,885	42,885	2,235	11,520	21,443	(9,922)	-46%	42,885
Total		89,203	72,861	72,861	2,550	29,134	36,431	(7,297)	(0)	72,861

4.1.5.4. SERVICES CHARGES (PER SOURCE)

a. Property Rates

The actual collection is very poor but municipality billed property rates amounting to **R 28,513 million**. The main challenge is non-payment of resident. The municipality collected **R 17,613million** on property rate as per six months projections budget of **R 14,988 million**. Therefore, budget adjustment is needed in this regard to align the projections with bill.

b. Refuse and Electricity

The municipality billed **R 14,189 million** and the actual collection is at **R 11,520 million** on Services charges instead of **R 21,443 million** as per six months projected. The lower percentage is due to lack of implementation of the waste roll-out plan. The refuse removal need to be adjusted negatively on cash flow and positively on billing.

c. Water and Sanitation

In terms of water and sanitation there is a SLA between CDM and BLM to calculate the commission.

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										
Revenue By Source										
Rental of facilities and equipment		–	141	141	–	–	71	(71)	-100%	141
Interest earned - external investments		2,019	2,025	2,025	959	1,558	1,012	545	54%	2,025
Interest earned - outstanding debtors		1,996	2,260	2,260	236	1,091	1,130	(39)	-3%	2,260
Fines, penalties and forfeits		80	2,082	2,082	11	88	1,041	(953)	-92%	2,082
Licences and permits		4,517	4,925	4,925	260	1,665	2,463	(797)	-32%	4,925
Agency services		–	1,236	1,236	–	–	618	(618)	-100%	1,236
Transfers and subsidies		214,163	215,831	215,831	74,955	162,798	107,915	54,883	51%	215,831
Other revenue		6,258	11,725	11,725	33	348	5,862	(5,515)	-94%	11,725
Gains		–	–	–	–	9,600	–	9,600	#DIV/0!	–
Total Revenue (excluding capital transfers and contributions)		229,033	240,225	240,225	76,454	177,148	120,112	57,035	#DIV/0!	240,225

d. Rental of facilities and equipment

The municipality has received **R 0.00** as per the below table, but the collection of rental was wrongly transacting in to other revenue.

e. Interest earned- external investment and outstanding debtors

The municipality has received R 1,558 million on interest earned external investment and received R 1,091 million on outstanding debtors.

f. Fines

The municipality collected R 0,088 million on traffic fine, there is a need for negative adjustment during budget adjustment. Due to none payment of defaultors.

g. Licences and permits

The municipality has received **R 1,665 million** on traffic services instead of **R 1,415,924** as per planned SDBIP.

h. Other Income

The municipality has received **R 348 thousand** instead of **R5,862 million** as planned for six months, the municipality did dispose the land as planned hence the tribunal approve the township , and the challenge was dispute from community.

i. Debtors Analysis

LIM351 Blouberg - 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.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days		
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	796	396	397	396	384	404	2,180	11,397	16,349	14,761	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	1,192	630	700	535	470	417	3,373	15,055	22,372	19,850	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	711	283	280	445	24,207	248	1,461	61,185	88,820	87,546	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	323	159	157	153	152	145	896	2,684	4,669	4,029	-	-
Receivables from Exchange Transactions - Waste Management	1600	363	173	172	167	164	158	958	3,581	5,736	5,027	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1810	351	187	221	193	206	386	971	5,572	8,088	7,329	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	42	20	20	20	20	20	119	2,124	2,384	2,302	-	-
Total By Income Source	2000	3,779	1,848	1,947	1,909	25,604	1,777	9,957	101,597	148,417	140,844	-	-
2021/22 - totals only													
Debtors Age Analysis By Customer Group													
Organs of State	2200	384	252	291	320	17,509	218	1,087	14,730	34,791	33,864	-	-
Commercial	2300	908	401	386	311	369	266	1,865	10,978	15,483	13,789	-	-
Households	2400	2,349	1,124	1,208	1,217	1,818	1,127	6,615	39,243	54,701	50,021	-	-
Other	2500	139	71	62	61	5,907	167	390	36,646	43,442	43,171	-	-
Total By Customer Group	2600	3,779	1,848	1,947	1,909	25,604	1,777	9,957	101,597	148,417	140,844	-	-

The above table indicates that at the end of the second quarter/December the outstanding for debtors, is at **R 140,844** million for over 90+days. **R 87,546** million is for Assessment rate including Government debts.

The priority of the finance directorate is to ensure that all debt due to the municipality is recovered and that the policy of Council is effected to bring in stringent measures against defaulters. The Revenue management committee has been established to deal with poor collection and the service provide has been appointed.

4.1.5.4 EXPENDITURE

a. CAPITAL EXPENDITURE

A fundamental part of the review is the performance of major capital projects. At the end of December 2022, the municipality spent **89%** as per planned for six months, although the poor performance was experienced on electrical projects and finance and administration. The Department responsible outlined the reasons in their SDBIP reports.

Each head of department must revise projections (SDBIP) and provide corrective measures to ensure that projects are complete in time to avoid roll-overs.

LIM351 Blouberg - 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
R thousands	1									
Capital Expenditure - Functional Classification										
<i>Governance and administration</i>		7,296	280	280	–	165	140	25	18%	280
Executive and council		141	80	80	–	–	40	(40)	-100%	80
Finance and administration		7,155	200	200	–	165	100	65	65%	200
<i>Community and public safety</i>		154	100	100	–	–	50	(50)	-100%	100
Public safety		154	100	100	–	–	50	(50)	-100%	100
<i>Economic and environmental services</i>		48	50,408	74,408	14,521	32,950	33,204	(254)	-1%	74,408
Planning and development		–	50,408	74,408	14,521	32,950	33,204	(254)	-1%	74,408
Road transport		48	–	–	–	–	–	–	–	–
<i>Trading services</i>		576	34,678	34,678	9,303	11,998	17,339	(5,341)	-31%	34,678
Energy sources		483	34,438	34,438	9,303	11,998	17,219	(5,221)	-30%	34,438
Waste management		93	240	240	–	–	120	(120)	-100%	240
Total Capital Expenditure - Functional Classification	3	8,074	85,466	109,466	23,823	45,114	50,733	(5,619)	(0)	109,466

b. Allocation and grant expenditure

A fundamental part of the review is the performance of major capital projects. The total unspent for the month ended 31 December 2022 is at **R 35,350,425.15**.

The total cash in the bank is amounting to **R 148,597,587**, therefore, the municipality has cash to back up the unspent grant.

Summary of grant: as at 31 December 2022

	EPWP	INEP	MIG	FMG	Total
DORA	1,950,000.00	34,138,000.00	50,408,000.00	2,400,000.00	88,896,000.00
Opening balance	-	-	24,180,000.00	-	24,180,000.00
Withheld by National Treasury Through Equitable share	-	-	180,000.00	-	- 180,000.00
Current year receipts	1,366,000.00	19,000,000.00	43,950,000.00	2,400,000.00	66,716,000.00
Conditions met - transferred to revenue	1,950,000.00	13,797,907.52	37,892,624.48	1,725,042.86	- 55,365,574.85
Conditions still to be met – unspent	584,000.00	5,202,092.48	30,057,375.52	674,957.14	35,350,425.15
% Per DORA	-100%	-40%	51%	-72%	-62%
% per Received	-143%	-73%	56%	-72%	-83%

c. Conditional grant Roll-Over.

The Department of National Treasury approves Municipal roll-over(MIG) amounting to R 24,000,000 from 2021/22 financial year.

The following table show the expenditure on roll-over

	Expenditure	Allocation	%
Original	30,771,334.40	50,408,000.00	61.04
Roll over	7,121,290.08	24,000,000.00	29.67
Total	37,892,624.48	74,408,000.00	50.93

4.1.5.6 OPERATING EXPENDITURE

The municipality has spent R **156,206 million** of the operational budget instead of **R 182,521 million** as per planned SDBIP.

The reason for underperformance is because municipality did not run the depreciation for the past six months.

LIM351 Blouberg - 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										
Expenditure By Type	-									
Employee related costs		119,858	129,002	129,002	20,410	62,178	64,501	(2,323)	-4%	129,002
Remuneration of councillors		17,214	19,764	19,764	2,877	8,931	9,882	(951)	-10%	19,764
Debt impairment		2,370	9,828	9,828	-	-	4,914	(4,914)	-100%	9,828
Depreciation & asset impairment		30,421	42,549	42,549	-	-	21,275	(21,275)	-100%	42,549
Finance charges								-		
Bulk purchases - electricity		50,885	50,000	50,000	218	21,726	25,000	(3,274)	-13%	50,000
Inventory consumed		1,836	2,424	2,424	-	302	1,212	(910)	-75%	2,424
Contracted services		60,952	55,947	57,100	3,269	31,696	28,308	3,388	12%	57,100
Transfers and subsidies		50	-	-	-	-	-	-		-
Other expenditure		40,959	55,525	54,372	6,563	31,373	27,428	3,945	14%	54,372
Losses		(550)	-	-	-	-	-	-		-
Total Expenditure		323,995	365,039	365,039	33,338	156,206	182,521	(26,314)	-14%	365,039

a. Salaries, benefits and allowances

- ✓ The municipality spent **R 62,501 million** on employee cost and the projection was **R 64,501million** for six months. The variance is as a result of senior managers who resign and not yet appointed the new one.
- ✓ In terms of remuneration of councillors municipality spent **R 8,931 million** against the half yearly projections of **R 9,882 million**.

b. Bulk Purchases

- ✓ The municipality spent **R 21,725 million** against the half yearly projections of **R 25,000 million**. There is a need for positive adjustment during adjustment budget because the expenditure for December was paid in January 2023.

c. Other Operational cost

The half yearly projection for other operational cost is **R 27,428 million** and the actual spending is at **R 31,373 million**.

d. Contract Services

The half yearly projections for contract services is **R 28,308 million** and the actual spending is at **31,696 million**.

e. Depreciation and Bad debts

The half yearly projection for other depreciation and bad debts cost is **R 26,189 million** and the actual is at **R 0**.

Creditors

Awaiting for original invoice and bank confirmation letter from the supplier.

LIM351 Blouberg - Supporting Table SC4 Monthly Budget Statement - aged creditors - M06 December

Description R thousands	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	
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100										
Bulk Water	0200										
PAYE deductions	0300										
VAT (output less input)	0400										
Pensions / Retirement deductions	0500										
Loan repayments	0600										
Trade Creditors	0700	384,425	-			7,000		2,875		394,300	
Auditor General	0800										
Other	0900	-									
Total By Customer Type	1000	384,425	-	-	-	7,000	-	2,875	-	394,300	-

4.1.6 In year budget statement tables

LIM351 Blouberg - 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									
<u>Financial Performance</u>									
Property rates	29,497	31,105	31,105	383	28,513	15,552	12,961	83%	31,105
Service charges	31,039	47,803	47,803	2,725	17,040	23,902	(6,862)	-29%	47,803
Investment revenue	2,019	2,025	2,025	959	1,558	1,012	545	54%	2,025
Transfers and subsidies	214,163	215,831	215,831	74,955	162,798	107,915	54,883	51%	215,831
Other own revenue	12,851	22,369	22,369	540	12,792	11,185	1,607	14%	22,369
Total Revenue (excluding capital transfers and contributions)	289,569	319,133	319,133	79,563	222,701	159,566	63,134	40%	319,133
Employee costs	119,858	129,002	129,002	20,410	62,178	64,501	(2,323)	-4%	129,002
Remuneration of Councillors	17,214	19,764	19,764	2,877	8,931	9,882	(951)	-10%	19,764
Depreciation & asset impairment	30,421	42,549	42,549	-	-	21,275	(21,275)	-100%	42,549
Finance charges	-	-	-	-	-	-	-	-	-
Inventory consumed and bulk purchases	52,721	52,424	52,424	218	22,027	26,212	(4,185)	-16%	52,424
Transfers and subsidies	50	-	-	-	-	-	-	-	-
Other expenditure	103,731	121,300	121,300	9,832	63,070	60,650	2,419	4%	121,300
Total Expenditure	323,995	365,039	365,039	33,338	156,206	182,521	(26,314)	-14%	365,039
Surplus/(Deficit)	(34,426)	(45,906)	(45,906)	46,225	66,494	(22,954)	89,449	-390%	(45,906)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	62,602	84,546	84,546	30,608	51,691	42,273	9,418	22%	84,546

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)	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	28,176	38,640	38,640	76,833	118,185	19,319	98,866	512%	38,640
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	28,176	38,640	38,640	76,833	118,185	19,319	98,866	512%	38,640
<u>Capital expenditure & funds sources</u>									
Capital expenditure	8,074	85,466	109,466	23,823	45,114	50,733	(5,619)	-11%	109,466
Capital transfers recognised	-	84,546	108,546	23,823	44,948	50,273	(5,325)	-11%	108,546
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	8,074	920	920	-	165	460	(295)	-64%	920
Total sources of capital funds	8,074	85,466	109,466	23,823	45,114	50,733	(5,619)	-11%	109,466
<u>Financial position</u>									
Total current assets	189,118	221,574	221,574		273,644				221,574
Total non current assets	986,552	150,443	174,443		1,031,665				174,443
Total current liabilities	89,480	45,319	45,319		100,935				45,319
Total non current liabilities	26,570	20,507	20,507		26,570				20,507
Community wealth/Equity	1,074,662	256,984	256,984		1,099,246				256,984
<u>Cash flows</u>									
Net cash from (used) operating	172,521	85,746	85,746	44,792	102,648	42,873	(59,775)	-139%	85,746
Net cash from (used) investing	(8,074)	(85,466)	(85,466)	(23,823)	(45,114)	(42,733)	2,381	-6%	(85,466)
Net cash from (used) financing	-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the month/year end	205,778	85,526	85,526	-	142,860	85,386	(57,474)	-67%	85,605

Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	3,779	1,848	1,947	1,909	25,604	1,777	9,957	101,597	148,417
Creditors Age Analysis									
Total Creditors	-	-	-	-	-	-	-	-	-

LIM351 Blouberg - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - 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	1									
Revenue - Functional										
Governance and administration		245,714	250,253	250,253	74,556	201,910	125,126	76,784	61%	250,253
Executive and council		-	-	-	-	-	-	-		-
Finance and administration		245,714	250,253	250,253	74,556	201,910	125,126	76,784	61%	250,253
Internal audit		-	-	-	-	-	-	-		-
Community and public safety		3,316	6,665	6,665	204	1,133	3,333	(2,200)	-66%	6,665
Community and social services		-	-	-	-	-	-	-		-
Sport and recreation		-	-	-	-	-	-	-		-
Public safety		3,316	6,665	6,665	204	1,133	3,333	(2,200)	-66%	6,665
Housing		-	-	-	-	-	-	-		-
Health		-	-	-	-	-	-	-		-
Economic and environmental services		70,365	60,983	60,983	19,578	37,967	30,492	7,475	25%	60,983
Planning and development		57,487	60,983	60,983	19,578	37,967	30,492	7,475	25%	60,983
Road transport		12,878	-	-	-	-	-	-		-
Environmental protection		-	-	-	-	-	-	-		-
Trading services		32,775	85,778	85,778	15,832	33,381	42,889	(9,508)	-22%	85,778
Energy sources		29,465	80,012	80,012	13,309	27,333	40,006	(12,673)	-32%	80,012

Water management		11	-	-	285	2,169	-	2,169	#DIV/0!	-
Waste water management		24	-	-	139	895	-	895	#DIV/0!	-
Waste management		3,276	5,766	5,766	2,100	2,984	2,883	101	4%	5,766
Other	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	352,171	403,679	403,679	110,171	274,391	201,839	72,552	36%	403,679
Expenditure - Functional	-									
Governance and administration		157,168	194,765	194,765	21,506	93,414	97,383	(3,969)	-4%	194,765
Executive and council		61,440	66,909	66,909	10,127	38,268	33,455	4,814	14%	66,909
Finance and administration		95,728	127,856	127,856	11,379	55,146	63,928	(8,783)	-14%	127,856
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		16,367	14,967	14,967	2,937	9,712	7,484	2,229	30%	14,967
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		16,367	14,967	14,967	2,937	9,712	7,484	2,229	30%	14,967
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		37,444	35,830	35,830	3,728	12,567	17,915	(5,349)	-30%	35,830
Planning and development		12,763	13,560	13,560	1,959	7,369	6,780	589	9%	13,560
Road transport		24,681	22,271	22,271	1,770	5,197	11,135	(5,938)	-53%	22,271
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		113,016	119,477	119,477	5,167	40,513	59,739	(19,226)	-32%	119,477
Energy sources		82,911	85,344	85,344	2,814	30,630	42,672	(12,042)	-28%	85,344
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		30,105	34,133	34,133	2,353	9,883	17,067	(7,184)	-42%	34,133
Other		-	-	-						
Total Expenditure - Functional	3	323,995	365,039	365,039	33,338	156,206	182,521	(26,314)	-14%	365,039
Surplus/ (Deficit) for the year		28,176	38,640	38,640	76,833	118,185	19,319	98,866	512%	38,640

LIM351 Blouberg - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - 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	1									
Revenue - Functional										
Municipal governance and administration		245,714	250,253	250,253	74,556	201,910	125,126	76,784	61%	250,253
Executive and council <i>Mayor and Council</i>		-	-	-	-	-	-	-		-
<i>Municipal Manager, Town Secretary and Chief Executive</i>		-	-	-	-	-	-	-		-
Finance and administration <i>Administrative and Corporate Support</i>		245,714	250,253	250,253	74,556	201,910	125,126	76,784	0	250,253
<i>Asset Management</i>		4,409	307	307	-	14	153	(140)	(0)	307
<i>Finance</i>		241,305	249,946	249,946	74,556	201,897	124,973	76,924	0	249,946
<i>Fleet Management</i>		-	-	-	-	-	-	-		-
Internal audit <i>Governance Function</i>		-	-	-	-	-	-	-		-
Community and public safety		3,316	6,665	6,665	204	1,133	3,333	(2,200)	(0)	6,665
Community and social services <i>Aged Care</i>		-	-	-	-	-	-	-		-
Public safety <i>Police Forces, Traffic and Street Parking Control</i>		3,316	6,665	6,665	204	1,133	3,333	(2,200)	(0)	6,665
<i>Pounds</i>		3,316	6,665	6,665	204	1,133	3,333	(2,200)	(0)	6,665
Housing <i>Housing Informal Settlements</i>		-	-	-	-	-	-	-		-
Economic and environmental services		70,365	60,983	60,983	19,578	37,967	30,492	7,475	0	60,983
Planning and development		57,487	60,983	60,983	19,578	37,967	30,492	7,475	0	60,983

<i>Economic Development/Planning</i>	881	10,575	10,575	4	74	5,288	(5,213)	(0)	10,575
<i>Regional Planning and Development</i>							-		
<i>Town Planning, Building Regulations and Enforcement, and City Engineer</i>							-		
<i>Project Management Unit</i>	56,606	50,408	50,408	19,573	37,893	25,204	12,689	0	50,408
<i>Provincial Planning</i>							-		
<i>Support to Local Municipalities</i>							-		
Road transport	12,878	-	-	-	-	-	-		-
<i>Public Transport</i>							-		
<i>Road and Traffic Regulation</i>							-		
<i>Roads</i>	12,878	-	-	-	-	-	-		-
<i>Taxi Ranks</i>							-		
Environmental protection	-	-	-	-	-	-	-		-
<i>Biodiversity and Landscape</i>							-		
Trading services	32,775	85,778	85,778	15,832	33,381	42,889	(9,508)	(0)	85,778
Energy sources	29,465	80,012	80,012	13,309	27,333	40,006	(12,673)	(0)	80,012
<i>Electricity</i>	29,465	80,012	80,012	13,309	27,333	40,006	(12,673)	(0)	80,012
<i>Street Lighting and Signal Systems</i>							-		
Water management	11	-	-	285	2,169	-	2,169	#DIV/0!	-
<i>Water Treatment</i>	11	-	-	285	2,169	-	2,169	#DIV/0!	-
<i>Water Distribution</i>							-		
<i>Water Storage</i>							-		
Waste water management	24	-	-	139	895	-	895	#DIV/0!	-
<i>Public Toilets</i>							-		
<i>Sewerage</i>							-		
<i>Storm Water Management</i>	-	-	-	-	-	-	-		-
<i>Waste Water Treatment</i>	24	-	-	139	895	-	895	#DIV/0!	-
Waste management	3,276	5,766	5,766	2,100	2,984	2,883	101	0	5,766
<i>Recycling</i>							-		
<i>Solid Waste Disposal (Landfill Sites)</i>	3,276	5,766	5,766	2,100	2,984	2,883	101	0	5,766
<i>Solid Waste Removal</i>							-		
<i>Street Cleaning</i>							-		
Other	-	-	-	-	-	-	-		-

Tourism							-			
Total Revenue - Functional	2	352,171	403,679	403,679	110,171	274,391	201,839	72,552	0	403,679
Expenditure - Functional	-									
Municipal governance and administration	-	157,168	194,765	194,765	21,506	93,414	97,383	(3,969)	(0)	194,765
Executive and council	-	61,440	66,909	66,909	10,127	38,268	33,455	4,814	0	66,909
<i>Mayor and Council</i>	-	18,394	21,937	21,937	3,157	10,433	10,969	(536)	(0)	21,937
<i>Municipal Manager, Town Secretary and Chief Executive</i>	-	43,045	44,972	44,972	6,969	27,836	22,486	5,350	0	44,972
Finance and administration	-	95,728	127,856	127,856	11,379	55,146	63,928	(8,783)	(0)	127,856
<i>Administrative and Corporate Support</i>	-	57,859	77,428	77,428	7,769	32,791	38,714	(5,923)	(0)	77,428
<i>Asset Management</i>	-							-		
<i>Finance</i>	-	37,869	50,428	50,428	3,610	22,355	25,214	(2,859)	(0)	50,428
<i>Fleet Management</i>	-							-		
Internal audit	-	-	-	-	-	-	-	-		-
<i>Governance Function</i>	-							-		
Community and public safety	-	16,367	14,967	14,967	2,937	9,712	7,484	2,229	0	14,967
Community and social services	-	-	-	-	-	-	-	-		-
<i>Recreational Facilities</i>	-	-	-	-	-	-	-	-		-
<i>Sports Grounds and Stadiums</i>	-							-		
Public safety	-	16,367	14,967	14,967	2,937	9,712	7,484	2,229	0	14,967
<i>Civil Defence</i>	-							-		
<i>Police Forces, Traffic and Street Parking Control</i>	-	16,206	14,567	14,567	2,937	9,597	7,284	2,314	0	14,567
<i>Pounds</i>	-	161	400	400	-	115	200	(85)	(0)	400
Housing	-	-	-	-	-	-	-	-		-
Economic and environmental services	-	37,444	35,830	35,830	3,728	12,567	17,915	(5,349)	(0)	35,830
Planning and development	-	12,763	13,560	13,560	1,959	7,369	6,780	589	0	13,560
<i>Economic Development/Planning</i>	-	12,354	13,454	13,454	1,959	7,369	6,727	642	0	13,454
<i>Project Management Unit</i>	-	409	106	106	-	-	53	(53)	(0)	106
Road transport	-	24,681	22,271	22,271	1,770	5,197	11,135	(5,938)	(0)	22,271
<i>Roads</i>	-	24,681	22,271	22,271	1,770	5,197	11,135	(5,938)	(0)	22,271

Taxi Ranks	-							-		
Environmental protection	-	-	-	-	-	-	-	-		-
Trading services	-	113,016	119,477	119,477	5,167	40,513	59,739	(19,226)	(0)	119,477
Energy sources	-	82,911	85,344	85,344	2,814	30,630	42,672	(12,042)	(0)	85,344
Electricity	-	82,911	85,344	85,344	2,814	30,630	42,672	(12,042)	(0)	85,344
Waste management	-	30,105	34,133	34,133	2,353	9,883	17,067	(7,184)	(0)	34,133
Recycling	-							-		
Solid Waste Disposal (Landfill Sites)	-	30,105	34,133	34,133	2,353	9,883	17,067	(7,184)	(0)	34,133
Solid Waste Removal	-							-		
Tourism	-							-		
Total Expenditure - Functional	3	323,995	365,039	365,039	33,338	156,206	182,521	(26,314)	(0)	365,039
Surplus/ (Deficit) for the year		28,176	38,640	38,640	76,833	118,185	19,319	98,866	0	38,640

LIM351 Blouberg - 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										
Revenue by Vote	1									
Vote 01 - Executive & Council		-	-	-	-	-	-	-	-	-
Vote 02 - Finance And Administration		-	-	-	-	-	-	-	-	-
Vote 03 - Community Service		241,305	249,946	249,946	74,556	201,897	124,973	76,924	61.6%	249,946
Vote 04 - Public And Safety		4,409	307	307	-	14	153	(140)	-91.1%	307
Vote 05 - Waste Management		42,378	80,012	80,012	13,733	30,397	40,006	(9,609)	-24.0%	80,012
Vote 06 - Roads Services		6,592	12,431	12,431	2,304	4,117	6,215	(2,098)	-33.8%	12,431
Vote 07 - Econominc Development And Planning		57,487	60,983	60,983	19,578	37,967	30,492	7,475	24.5%	60,983
Vote 08 -		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	352,171	403,679	403,679	110,171	274,391	201,839	72,552	35.9%	403,679
Expenditure by Vote	1									
Vote 01 - Executive & Council		18,394	21,937	21,937	3,157	10,433	10,969	(536)	-4.9%	21,937

Vote 02 - Finance And Administration		43,045	44,972	44,972	6,969	27,836	22,486	5,350	23.8%	44,972
Vote 03 - Community Service		37,869	50,428	50,428	3,610	22,355	25,214	(2,859)	-11.3%	50,428
Vote 04 - Public And Safety		57,859	77,428	77,428	7,769	32,791	38,714	(5,923)	-15.3%	77,428
Vote 05 - Waste Management		107,591	107,615	107,615	4,584	35,828	53,808	(17,980)	-33.4%	107,615
Vote 06 - Roads Services		46,472	49,100	49,100	5,290	19,595	24,550	(4,955)	-20.2%	49,100
Vote 07 - Econominc Development And Planning		12,763	13,560	13,560	1,959	7,369	6,780	589	8.7%	13,560
Vote 08 -		-	-	-	-	-	-	-		-
Total Expenditure by Vote	2	323,995	365,039	365,039	33,338	156,206	182,521	(26,314)	-14.4%	365,039
Surplus/ (Deficit) for the year	2	28,176	38,640	38,640	76,833	118,185	19,319	98,866	511.8%	38,640

LIM351 Blouberg - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - A - 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
Revenue by Vote	1									
Vote 01 - Executive & Council		-	-	-	-	-	-	-		-
01.1 - Council General		-	-	-	-	-	-	-		-
Vote 02 - Finance And Administration		-	-	-	-	-	-	-		-
02.1 - Municipal Manager		-	-	-	-	-	-	-		-
Vote 03 - Community Service		241,305	249,946	249,946	74,556	201,897	124,973	76,924	62%	249,946
03.1 - Finance Services Administration		241,305	249,946	249,946	74,556	201,897	124,973	76,924	62%	249,946
Vote 04 - Public And Safety		4,409	307	307	-	14	153	(140)	-91%	307
04.1 - Corporate Services Administration		4,409	307	307	-	14	153	(140)	-91%	307
Vote 05 - Waste Management		42,378	80,012	80,012	13,733	30,397	40,006	(9,609)	-24%	80,012
05.1 - Technical Services Administration		-	-	-	-	-	-	-		-
05.2 - Electrical Services		29,465	80,012	80,012	13,309	27,333	40,006	(12,673)	-32%	80,012
05.3 - Water Services		11	-	-	285	2,169	-	2,169	#DIV/0!	-
05.4 - Sanitation Services		24	-	-	139	895	-	895	#DIV/0!	-

05.5 - Roads Services		12,878	-	-	-	-	-	-	-	-
05.6 - Storm Water Services		-	-	-	-	-	-	-	-	-
05.7 - Water Reporting Function		-	-	-	-	-	-	-	-	-
Vote 06 - Roads Services		6,592	12,431	12,431	2,304	4,117	6,215	(2,098)	-34%	12,431
06.1 - Community Services Administration		1,266	3,186	3,186	1,950	1,950	1,593	357	22%	3,186
06.2 - Traffic Services		3,316	6,665	6,665	204	1,133	3,333	(2,200)	-66%	6,665
06.3 - Traffic Services		-	-	-	-	-	-	-	-	-
06.4 - Libraries		-	-	-	-	-	-	-	-	-
06.5 - Sport		-	-	-	-	-	-	-	-	-
06.6 - Cemetery		-	-	-	-	-	-	-	-	-
06.7 - Refuse		2,010	2,580	2,580	150	1,034	1,290	(256)	-20%	2,580
Vote 07 - Economic Development And Planning		57,487	60,983	60,983	19,578	37,967	30,492	7,475	25%	60,983
07.1 - Project Management Unit		56,606	50,408	50,408	19,573	37,893	25,204	12,689	50%	50,408
07.2 - Economic Development And Planning		881	10,575	10,575	4	74	5,288	(5,213)	-99%	10,575
Vote 08 -		-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	352,171	403,679	403,679	110,171	274,391	201,839	72,552	36%	403,679
								-		
Expenditure by Vote	1									
Vote 01 - Executive & Council		18,394	21,937	21,937	3,157	10,433	10,969	(536)	-5%	21,937
01.1 - Council General		18,394	21,937	21,937	3,157	10,433	10,969	(536)	-5%	21,937
Vote 02 - Finance And Administration		43,045	44,972	44,972	6,969	27,836	22,486	5,350	24%	44,972
02.1 - Municipal Manager		43,045	44,972	44,972	6,969	27,836	22,486	5,350	24%	44,972
Vote 03 - Community Service		37,869	50,428	50,428	3,610	22,355	25,214	(2,859)	-11%	50,428
03.1 - Finance Services Administration		37,869	50,428	50,428	3,610	22,355	25,214	(2,859)	-11%	50,428
Vote 04 - Public And Safety		57,859	77,428	77,428	7,769	32,791	38,714	(5,923)	-15%	77,428
04.1 - Corporate Services Administration		57,859	77,428	77,428	7,769	32,791	38,714	(5,923)	-15%	77,428
Vote 05 - Waste Management		107,591	107,615	107,615	4,584	35,828	53,808	(17,980)	-33%	107,615
05.1 - Technical Services Administration		7,126	7,115	7,115	1,031	3,571	3,557	13	0%	7,115
05.2 - Electrical Services		75,785	78,229	78,229	1,783	27,060	39,115	(12,055)	-31%	78,229
05.3 - Water Services		-	-	-	-	-	-	-	-	-
05.4 - Sanitation Services		-	-	-	-	-	-	-	-	-

05.5 - Roads Services		24,681	22,271	22,271	1,770	5,197	11,135	(5,938)	-53%	22,271
Vote 06 - Roads Services		46,472	49,100	49,100	5,290	19,595	24,550	(4,955)	-20%	49,100
06.1 - Community Services Administration		26,419	30,476	30,476	1,980	8,291	15,238	(6,947)	-46%	30,476
06.2 - Traffic Services		16,206	14,567	14,567	2,937	9,597	7,284	2,314	32%	14,567
06.7 - Refuse		3,686	3,657	3,657	373	1,592	1,829	(236)	-13%	3,657
06.8 - Pound Services		161	400	400	-	115	200	(85)	-42%	400
Vote 07 - Economic Development And Planning		12,763	13,560	13,560	1,959	7,369	6,780	589	9%	13,560
07.1 - Project Management Unit		409	106	106	-	-	53	(53)	-100%	106
07.2 - Economic Development And Planning		12,354	13,454	13,454	1,959	7,369	6,727	642	10%	13,454
Total Expenditure by Vote	2	323,995	365,039	365,039	33,338	156,206	182,521	(26,314)	(0)	365,039
								-		
Surplus/ (Deficit) for the year	2	28,176	38,640	38,640	76,833	118,185	19,319	98,866	0	38,640

LIM351 Blouberg - 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										
Revenue By Source										
Property rates		29,497	31,105	31,105	383	28,513	15,552	12,961	83%	31,105
Service charges - electricity revenue		29,116	45,303	45,303	2,225	13,281	22,652	(9,370)	-41%	45,303
Service charges - water revenue		-	-	-	239	1,962	-	1,962	#DIV/0!	-
Service charges - sanitation revenue		35	-	-	128	843	-	843	#DIV/0!	-
Service charges - refuse revenue		1,888	2,500	2,500	133	954	1,250	(296)	-24%	2,500
Rental of facilities and equipment		-	141	141	-	-	71	(71)	-100%	141
Interest earned - external investments		2,019	2,025	2,025	959	1,558	1,012	545	54%	2,025
Interest earned - outstanding debtors		1,996	2,260	2,260	236	1,091	1,130	(39)	-3%	2,260
Dividends received								-		
Fines, penalties and forfeits		80	2,082	2,082	11	88	1,041	(953)	-92%	2,082

Licences and permits	4,517	4,925	4,925	260	1,665	2,463	(797)	-32%	4,925	
Agency services	-	1,236	1,236	-	-	618	(618)	-100%	1,236	
Transfers and subsidies	214,163	215,831	215,831	74,955	162,798	107,915	54,883	51%	215,831	
Other revenue	6,258	11,725	11,725	33	348	5,862	(5,515)	-94%	11,725	
Gains	-	-	-	-	9,600	-	9,600	#DIV/0!	-	
Total Revenue (excluding capital transfers and contributions)	289,569	319,133	319,133	79,563	222,701	159,566	63,134	40%	319,133	
Expenditure By Type										
Employee related costs	119,858	129,002	129,002	20,410	62,178	64,501	(2,323)	-4%	129,002	
Remuneration of councillors	17,214	19,764	19,764	2,877	8,931	9,882	(951)	-10%	19,764	
Debt impairment	2,370	9,828	9,828	-	-	4,914	(4,914)	-100%	9,828	
Depreciation & asset impairment	30,421	42,549	42,549	-	-	21,275	(21,275)	-100%	42,549	
Finance charges	-	-	-	-	-	-	-	-	-	
Bulk purchases - electricity	50,885	50,000	50,000	218	21,726	25,000	(3,274)	-13%	50,000	
Inventory consumed	1,836	2,424	2,424	-	302	1,212	(910)	-75%	2,424	
Contracted services	60,952	55,947	57,100	3,269	31,696	28,308	3,388	12%	57,100	
Transfers and subsidies	50	-	-	-	-	-	-	-	-	
Other expenditure	40,959	55,525	54,372	6,563	31,373	27,428	3,945	14%	54,372	
Losses	(550)	-	-	-	-	-	-	-	-	
Total Expenditure	323,995	365,039	365,039	33,338	156,206	182,521	(26,314)	-14%	365,039	
Surplus/(Deficit)	(34,426)	(45,906)	(45,906)	46,225	66,494	(22,954)	89,449	(0)	(45,906)	
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	62,602	84,546	84,546	30,608	51,691	42,273	9,418	0	84,546	
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)	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers & contributions	28,176	38,640	38,640	76,833	118,185	19,319			38,640	

Taxation								-		
Surplus/(Deficit) after taxation		28,176	38,640	38,640	76,833	118,185	19,319			38,640
Attributable to minorities										
Surplus/(Deficit) attributable to municipality		28,176	38,640	38,640	76,833	118,185	19,319			38,640
Share of surplus/ (deficit) of associate										
Surplus/ (Deficit) for the year		28,176	38,640	38,640	76,833	118,185	19,319			38,640

LIM351 Blouberg - 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
R thousands	1									
Single Year expenditure appropriation	2									
Vote 01 - Executive & Council		-	-	-	-	-	-	-	-	-
Vote 02 - Finance And Administration		141	80	80	-	-	40	(40)	-100%	80
Vote 03 - Community Service		-	-	-	-	-	-	-	-	-
Vote 04 - Public And Safety		7,155	200	200	-	165	100	65	65%	200
Vote 05 - Waste Management		531	34,438	34,438	9,303	11,998	17,219	(5,221)	-30%	34,438
Vote 06 - Roads Services		247	340	340	-	-	170	(170)	-100%	340
Vote 07 - Econominc Development And Planning		-	50,408	74,408	14,521	32,950	33,204	(254)	-1%	74,408
Vote 08 -		-	-	-	-	-	-	-	-	-
Vote 09 -		-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-

Total Capital single-year expenditure	4	8,074	85,466	109,466	23,823	45,114	50,733	(5,619)	-11%	109,466
Total Capital Expenditure		8,074	85,466	109,466	23,823	45,114	50,733	(5,619)	-11%	109,466
Capital Expenditure - Functional Classification										
Governance and administration		7,296	280	280	-	165	140	25	18%	280
Executive and council		141	80	80	-	-	40	(40)	-100%	80
Finance and administration		7,155	200	200	-	165	100	65	65%	200
Internal audit								-		
Community and public safety		154	100	100	-	-	50	(50)	-100%	100
Community and social services								-		
Sport and recreation								-		
Public safety		154	100	100	-	-	50	(50)	-100%	100
Housing								-		
Health								-		
Economic and environmental services		48	50,408	74,408	14,521	32,950	33,204	(254)	-1%	74,408
Planning and development		-	50,408	74,408	14,521	32,950	33,204	(254)	-1%	74,408
Road transport		48	-	-	-	-	-	-		-
Environmental protection								-		
Trading services		576	34,678	34,678	9,303	11,998	17,339	(5,341)	-31%	34,678
Energy sources		483	34,438	34,438	9,303	11,998	17,219	(5,221)	-30%	34,438
Water management								-		
Waste water management								-		
Waste management		93	240	240	-	-	120	(120)	-100%	240
Other								-		
Total Capital Expenditure - Functional Classification	3	8,074	85,466	109,466	23,823	45,114	50,733	(5,619)	-11%	109,466
Funded by:										
National Government		-	84,546	108,546	23,823	44,948	50,273	(5,325)	-11%	108,546
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)		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		-	84,546	108,546	23,823	44,948	50,273	(5,325)	-11%	108,546
Borrowing	6	-	-	-	-	-	-	-		-
Internally generated funds		8,074	920	920	-	165	460	(295)	-64%	920
Total Capital Funding		8,074	85,466	109,466	23,823	45,114	50,733	(5,619)	-11%	109,466

LIM351 Blouberg - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - A - 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
								-		
Capital expenditure - Municipal Vote										
Expenditure of single-year capital appropriation	1							-		
Vote 01 - Executive & Council		-	-	-	-	-	-	-		-
01.1 - Council General		-	-	-	-	-	-	-		-
Vote 02 - Finance And Administration		141	80	80	-	-	40	(40)	-100%	80
02.1 - Municipal Manager		141	80	80	-	-	40	(40)	-100%	80
Vote 03 - Community Service		-	-	-	-	-	-	-		-
03.1 - Finance Services Administration		-	-	-	-	-	-	-		-
Vote 04 - Public And Safety		7,155	200	200	-	165	100	65	65%	200
04.1 - Corporate Services Administration		7,155	200	200	-	165	100	65	65%	200
Vote 05 - Waste Management		531	34,438	34,438	9,303	11,998	17,219	(5,221)	-30%	34,438
05.1 - Technical Services Administration		-	-	-	-	-	-	-		-
05.2 - Electrical Services		483	34,438	34,438	9,303	11,998	17,219	(5,221)	-30%	34,438
05.3 - Water Services		-	-	-	-	-	-	-		-
05.4 - Sanitation Services		-	-	-	-	-	-	-		-

05.5 - Roads Services	48	-	-	-	-	-	-	-	-
05.6 - Storm Water Services	-	-	-	-	-	-	-	-	-
05.7 - Water Reporting Function	-	-	-	-	-	-	-	-	-
Vote 06 - Roads Services	247	340	340	-	-	170	(170)	-100%	340
06.1 - Community Services Administration	93	240	240	-	-	120	(120)	-100%	240
06.2 - Traffic Services	154	100	100	-	-	50	(50)	-100%	100
06.3 - Traffic Services	-	-	-	-	-	-	-	-	-
Vote 07 - Economic Development And Planning	-	50,408	74,408	14,521	32,950	33,204	(254)	-1%	74,408
07.1 - Project Management Unit	-	50,408	74,408	14,521	32,950	33,204	(254)	-1%	74,408
07.2 - Economic Development And Planning	-	-	-	-	-	-	-	-	-
Total single-year capital expenditure	8,074	85,466	109,466	23,823	45,114	50,733	(5,619)	(0)	109,466
Total Capital Expenditure	8,074	85,466	109,466	23,823	45,114	50,733	(5,619)	(0)	109,466

LIM351 Blouberg - 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
R thousands	1					
ASSETS						
Current assets						
Cash		150,370	5,470	5,470	130,847	5,470
Call investment deposits		(60,898)	69,600	69,600	10,590	69,600
Consumer debtors		79,625	135,147	135,147	97,667	135,147
Other debtors		17,417	6,714	6,714	20,607	6,714
Current portion of long-term receivables						
Inventory		2,603	4,643	4,643	13,933	4,643
Total current assets		189,118	221,574	221,574	273,644	221,574
Non current assets						
Long-term receivables						
Investments						

Investment property		8,951	3,010	3,010	8,951	3,010
Investments in Associate						
Property, plant and equipment		977,360	147,433	171,433	1,022,474	171,433
Biological						
Intangible		241	-	-	241	-
Other non-current assets		-	-	-	-	-
Total non current assets		986,552	150,443	174,443	1,031,665	174,443
TOTAL ASSETS		1,175,670	372,017	396,017	1,305,309	396,017
LIABILITIES						
Current liabilities	-					
Bank overdraft		-	-	-	-	-
Borrowing		-	-	-	-	-
Consumer deposits		(9)	-	-	(9)	-
Trade and other payables		89,489	45,319	45,319	100,944	45,319
Provisions		-	-	-	-	-
Total current liabilities		89,480	45,319	45,319	100,935	45,319
Non current liabilities						
Borrowing		774	-	-	774	-
Provisions		25,795	20,507	20,507	25,795	20,507
Total non current liabilities		26,570	20,507	20,507	26,570	20,507
TOTAL LIABILITIES		116,050	65,827	65,827	127,505	65,827
NET ASSETS	2	1,059,620	306,190	330,190	1,177,804	330,190
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		1,074,662	256,984	256,984	1,099,246	256,984
Reserves		-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	1,074,662	256,984	256,984	1,099,246	256,984

LIM351 Blouberg - 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	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		57,953	29,976	29,976	314	17,613	14,988	2,625	18%	29,976
Service charges		31,250	42,885	42,885	2,235	11,520	21,443	(9,922)	-46%	42,885
Other revenue		61,000	232,981	232,981	75,701	171,337	116,490	54,846	47%	232,981
Transfers and Subsidies - Operational		213,922	4,350	4,350	(445)	3,766	2,175	1,591	73%	4,350
Transfers and Subsidies - Capital		86,764	84,546	84,546	23,950	62,950	42,273	20,677	49%	84,546
Interest		1,252	2,025	2,025	-	-	1,012	(1,012)	-100%	2,025
Dividends								-		
Payments										
Suppliers and employees		(279,619)	(311,017)	(311,017)	(56,963)	(164,538)	(155,508)	9,030	-6%	(311,017)
Finance charges								-		
Transfers and Grants								-		
NET CASH FROM/(USED) OPERATING ACTIVITIES		172,521	85,746	85,746	44,792	102,648	42,873	(59,775)	-139%	85,746
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE								-		
Decrease (increase) in non-current receivables								-		
Decrease (increase) in non-current investments								-		
Payments										
Capital assets		(8,074)	(85,466)	(85,466)	(23,823)	(45,114)	(42,733)	2,381	-6%	(85,466)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(8,074)	(85,466)	(85,466)	(23,823)	(45,114)	(42,733)	2,381	-6%	(85,466)
CASH FLOWS FROM FINANCING ACTIVITIES										

Receipts										
Short term loans									-	
Borrowing long term/refinancing									-	
Increase (decrease) in consumer deposits									-	
Payments										
Repayment of borrowing									-	
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	-	-	-	-	-	-	-	-
NET INCREASE/ (DECREASE) IN CASH HELD		164,447	280	280	20,969	57,535	140			280
Cash/cash equivalents at beginning:		41,331	85,246	85,246	56,112	85,325	85,246			85,325
Cash/cash equivalents at month/year end:		205,778	85,526	85,526		142,860	85,386			85,605

MABOTE N.J

CHIEF FINANCIAL OFFICER

DATE: 2023/01/23

COMMENTS: CHIEF FINANCIAL OFFICER

Information contained in this report is a fair reflection of the financial status of the municipality and performance thereof. As per the assessment of the half yearly report budget adjustment is necessary to revise projections. Therefore adjustment budget is needed.

4.2 Part 2 - Supporting Documentation

4.2.1. Debtors Analysis

LIM351 Blouberg - 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.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days			
R thousands														
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1200	796	396	397	396	384	404	2,180	11,397	16,349	14,761	-	-	
Trade and Other Receivables from Exchange Transactions - Electricity	1300	1,192	630	700	535	470	417	3,373	15,055	22,372	19,850	-	-	
Receivables from Non-exchange Transactions - Property Rates	1400	711	283	280	445	24,207	248	1,461	61,185	88,820	87,546	-	-	
Receivables from Exchange Transactions - Waste Water Management	1500	323	159	157	153	152	145	896	2,684	4,669	4,029	-	-	
Receivables from Exchange Transactions - Waste Management	1600	363	173	172	167	164	158	958	3,581	5,736	5,027	-	-	
Property Rental Debtors	1700	-	-	-	-	-	-	-	-	-	-	-	-	
Interest on Arrear Debtor Accounts Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1810	351	187	221	193	206	386	971	5,572	8,088	7,329	-	-	
	1820									-	-			
Other	1900	42	20	20	20	20	20	119	2,124	2,384	2,302	-	-	
Total By Income Source	2000	3,779	1,848	1,947	1,909	25,604	1,777	9,957	101,597	148,417	140,844	-	-	
2021/22 - totals only										-	-			
Debtors Age Analysis By Customer Group														
Organs of State	2200	384	252	291	320	17,509	218	1,087	14,730	34,791	33,864	-	-	
Commercial	2300	908	401	386	311	369	266	1,865	10,978	15,483	13,789	-	-	
Households	2400	2,349	1,124	1,208	1,217	1,818	1,127	6,615	39,243	54,701	50,021	-	-	
Other	2500	139	71	62	61	5,907	167	390	36,646	43,442	43,171	-	-	
Total By Customer Group	2600	3,779	1,848	1,947	1,909	25,604	1,777	9,957	101,597	148,417	140,844	-	-	

The above table indicates that at the end of the second quarter the outstanding for debtors, is at R 148,417 million for up-to 90+days. R 87,546for Assessment rate including Government debts.

4.2.2. Creditors' Analysis

Still waiting for original invoice and bank confirmation letter from the supplier.

LIM351 Blouberg - Supporting Table SC4 Monthly Budget Statement - aged creditors - M06 December

Description R thousands	NT Code	Budget Year 2022/23								Total	Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year		
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100									-	
Bulk Water	0200									-	
PAYE deductions	0300									-	
VAT (output less input)	0400									-	
Pensions / Retirement deductions	0500									-	
Loan repayments	0600									-	
Trade Creditors	0700	384,425	-			7,000		2,875		394,300	
Auditor General	0800									-	
Other	0900	-								-	
Total By Customer Type	1000	384,425	-	-	-	7,000	-	2,875	-	394,300	-

LIM351 Blouberg - 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
R thousands										
RECEIPTS:	1,2									
-										
Operating Transfers and Grants										
National Government:		214,163	215,831	215,831	74,955	162,798	107,915	54,883	50.9%	215,831
Energy Efficiency and Demand Side Management Grant		-	-	-	-	-	-	-		-
Equitable Share		203,615	211,481	211,481	72,834	159,123	105,740	53,383	50.5%	211,481
Expanded Public Works Programme Integrated Grant		1,266	1,950	1,950	1,950	1,950	975	975	100.0%	1,950
Local Government Financial Management Grant		2,400	2,400	2,400	171	1,725	1,200	525	43.8%	2,400
Municipal Demarcation Transition Grant		-	-	-	-	-	-	-		-
Municipal Disaster Relief Grant	3	6,882	-	-	-	-	-	-		-
Other transfers and grants [insert description]										
Provincial Government:		-	-	-	-	-	-	-		-
Other transfers and grants [insert description]										
Total Operating Transfers and Grants	5	214,163	215,831	215,831	74,955	162,798	107,915	54,883	50.9%	215,831
Capital Transfers and Grants										
National Government:		62,602	84,546	84,546	30,608	51,691	42,273	9,418	22.3%	84,546
Energy Efficiency and Demand Side Management Grant		-	-	-	-	-	-	-	-19.2%	-
Integrated National Electrification Programme Grant		-	34,138	34,138	11,035	13,798	17,069	(3,271)		34,138
Municipal Disaster Relief Grant		5,996	-	-	-	-	-	-		-
Municipal Infrastructure Grant		56,606	50,408	50,408	19,573	37,893	25,204	12,689	50.3%	50,408
Total Capital Transfers and Grants	5	62,602	84,546	84,546	30,608	51,691	42,273	9,418	22.3%	84,546
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	276,765	300,377	300,377	105,563	214,489	150,188	64,300	42.8%	300,377

4.2.3. Investment portfolio analysis

LIM351 Blouberg - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M06 December

Investments by maturity Name of institution & investment ID R thousands	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate ^a	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												
Municipality														
ABASA		Months	Guaratee		Variable	4.32	0	0	22/02/2023	3,079,000	31,120	0	0	3,110,120
ABSA		Months	Deposit		Variable	4.20	0	0	31/12/2022	5,000,000	39,945	0	0	6,188,717
NEDBANK		Months	Deposit		Fixed	4.53	0	0	28/12/2022	50,000,000	0	0	0	50,863,717
ABSA		Months	Deposit		Fixed	4.36	0	0	31/12/2022	1,589,947	8,709	0	0	30,050,170
Municipality sub-total										0		-	-	0
Entities														
														-
														-
Entities sub-total										-		-	-	-
TOTAL INVESTMENTS AND INTEREST	2									0		-	-	0

4.2.4. Allocation and grant receipts and Expenditure

LIM351 Blouberg - 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
R thousands										
EXPENDITURE										
-										
Operating expenditure of Transfers and Grants										
National Government:										
		197,771	215,962	217,062	29,350	109,061	108,287	774	0.7%	217,062
Equitable Share		188,040	211,539	212,639	29,139	105,408	106,076	-	-0.6%	212,639
Expanded Public Works Programme Integrated Grant		1,266	1,950	1,950	-	1,950	975	975	100.0%	1,950
Local Government Financial Management Grant		2,123	2,400	2,400	211	1,672	1,200	472	39.3%	2,400
Municipal Demarcation Transition Grant		-	-	-	-	-	-	-		-
Municipal Disaster Relief Grant		5,932	-	-	-	-	-	-		-
Municipal Infrastructure Grant		409	73	73	-	32	37	(5)	-13.9%	73
Provincial Government:										
		-	-	-	-	-	-	-		-
District Municipality:										
		-	-	-	-	-	-	-		-
<i>Specify (Add grant description)</i>										
		-	-	-	-	-	-	-		-
Other grant providers:										
		-	300	300	-	300	150	150	100.0%	300
<i>National Skills Fund</i>										
		-	-	-	-	-	-	-		-
<i>Skill Development and Training</i>										
		-	300	300	-	300	150	150	100.0%	300
Total operating expenditure of Transfers and Grants:		197,771	216,262	217,362	29,350	109,361	108,437	924	0.9%	217,362
Capital expenditure of Transfers and Grants										
National Government:										
		-	84,546	108,546	23,823	44,948	50,273	(5,325)	-10.6%	108,546

Energy Efficiency and Demand Side Management Grant	-	-	-	-	-	-	-	-	-	-
Integrated National Electrification Programme Grant	-	34,138	34,138	9,303	11,998	17,069	(5,071)	-29.7%	34,138	
Municipal Disaster Relief Grant	-	-	-	-	-	-	-	-	-	
Municipal Infrastructure Grant	-	50,408	74,408	14,521	32,950	33,204	(254)	-0.8%	74,408	
Total capital expenditure of Transfers and Grants	-	84,546	108,546	23,823	44,948	50,273	(5,325)	-10.6%	108,546	
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	197,771	300,808	325,908	53,174	154,309	158,710	(4,401)	-2.8%	325,908	

4.2.5 Councillor allowances and employee benefits

LIM351 Blouberg - 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		A	B	C						D
Councillors (Political Office Bearers plus Other)	1									
Basic Salaries and Wages		9,190	11,747	11,747	1,739	5,601	5,874	(273)	-5%	11,747
Pension and UIF Contributions		2,694	1,339	1,339	-	-	669	(669)	-100%	1,339
Medical Aid Contributions								-		
Motor Vehicle Allowance								-		
Cellphone Allowance		1,888	2,531	2,531	292	887	1,266	(378)	-30%	2,531
Housing Allowances								-		
Other benefits and allowances		3,443	4,147	4,147	845	2,443	2,074	370	18%	4,147
Sub Total - Councillors		17,214	19,764	19,764	2,877	8,931	9,882	(951)	-10%	19,764
% increase	4		14.8%	14.8%						14.8%
Senior Managers of the Municipality	3									

Basic Salaries and Wages		3,446	5,089	5,089	217	1,089	2,544	(1,456)	-57%	5,089
Pension and UIF Contributions		642	742	742	45	196	371	(175)	-47%	742
Medical Aid Contributions		-	-	-	-	-	-	-		-
Overtime		-	-	-	-	-	-	-		-
Performance Bonus		268	303	303	-	157	151	6	4%	303
Motor Vehicle Allowance		1,067	1,531	1,531	76	321	766	(444)	-58%	1,531
Cellphone Allowance		113	198	198	12	50	99	(49)	-50%	198
Housing Allowances		-	-	-	-	-	-	-		-
Other benefits and allowances		1	592	592	25	74	296	(222)	-75%	592
Payments in lieu of leave		-	-	-	-	-	-	-		-
Long service awards		-	-	-	-	-	-	-		-
Post-retirement benefit obligations	2	667	-	-	-	-	-	-		-
Sub Total - Senior Managers of Municipality		6,203	8,455	8,455	376	1,887	4,227	(2,340)	-55%	8,455
% increase	4		36.3%	36.3%						36.3%
Other Municipal Staff										
Basic Salaries and Wages		64,706	68,039	68,039	11,367	34,116	34,020	96	0%	68,039
Pension and UIF Contributions		15,317	15,607	15,607	2,773	8,206	7,804	402	5%	15,607
Medical Aid Contributions		4,567	4,436	4,436	807	2,505	2,218	287	13%	4,436
Overtime		3,273	2,474	2,474	976	2,444	1,237	1,207	98%	2,474
Performance Bonus		5,198	7,015	7,015	594	2,334	3,508	(1,173)	-33%	7,015
Motor Vehicle Allowance		15,274	17,210	17,210	2,699	8,057	8,605	(548)	-6%	17,210
Cellphone Allowance		2,210	2,235	2,235	510	1,404	1,118	286	26%	2,235
Housing Allowances		213	577	577	46	134	289	(155)	-54%	577
Other benefits and allowances		583	591	591	143	416	295	120	41%	591
Payments in lieu of leave		1,172	2,266	2,266	120	676	1,133	(456)	-40%	2,266
Long service awards		-	97	97	-	-	49	(49)	-100%	97
Post-retirement benefit obligations	2	1,141	-	-	-	-	-	-		-
Sub Total - Other Municipal Staff		113,655	120,547	120,547	20,034	60,291	60,274	17	0%	120,547
% increase	4		6.1%	6.1%						6.1%
Total Parent Municipality		137,072	148,766	148,766	23,287	71,109	74,383	(3,274)	-4%	148,766

Unpaid salary, allowances & benefits in arrears:			8.5%	8.5%						8.5%
Sub Total - Board Members of Entities	2	-	-	-	-	-	-	-	-	-
% increase	4									
Sub Total - Senior Managers of Entities		-	-	-	-	-	-	-	-	-
% increase	4									
Other Staff of Entities										
Sub Total - Other Staff of Entities		-	-	-	-	-	-	-	-	-
% increase	4									
Total Municipal Entities		-	-	-	-	-	-	-	-	-
TOTAL SALARY, ALLOWANCES & BENEFITS		137,072	148,766	148,766	23,287	71,109	74,383	(3,274)	-4%	148,766
% increase	4		8.5%	8.5%						8.5%
TOTAL MANAGERS AND STAFF		119,858	129,002	129,002	20,410	62,178	64,501	(2,323)	-4%	129,002

4.2.6 Materials variance to the service delivery and budget implementation plan

Reasons for major variances between planned and actual revenue collected:

- Poor collection on assessment rate
 - Non-payment by both residents (culture of non-payments) and government departments (incomplete asset registers) resulted with poor collection in this regard.
- We could not generate more from pre-paid electricity
 - Illegal connection and free flows on electricity might be the root cause for poor performance.
- Sites sold but not recognise the fund as municipal revenue due to dispute between community and municipality.

Corrective Measure

- To project all sources of revenue, through implementation of the adopted ten strategies of revenue collection and enhancement.
1. Commitment from Councillors (*Educating community why they should pay for municipal services*)
 2. Knowing your customers (*major clients are well known*)
 3. Sending accurate accounts (*all accounts are billed & but not all sent to clients*)
 4. Making it easier to pay (*through systems at supermarkets*)
 5. Showing commitment to debt collection (*appointed service provider to assist*)
 6. Dealing with arrears (*service provider appointed assist with arrears*)
 7. Helping those who can't afford to pay (*free basic services – indigent register*)
 8. Incentivising payment (*municipality still to develop a clear policy*)
 9. Communicating well (*in a process of developing a clear client communication strategy*)
 10. Developing civic pride (*have in place the valuation roll - credible billing system*)
- In terms of sale of sites, municipality did not perform well for the past six months, however the process has been finalised and the sites will be sold before the end of financial year.

4.2.7 Capital Programme performance

LIM351 Blouberg - 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	673	7,122	7,122	1,261	1,261	7,122	5,861	82.3%	1%
August	673	7,122	7,122	4,189	5,451	14,244	8,794	61.7%	6%
September	673	7,122	7,122	3,456	8,907	21,367	12,460	58.3%	10%
October	673	7,122	9,789	9,591	18,498	31,155	12,657	40.6%	22%
November	673	7,122	9,789	2,792	21,290	40,944	19,654	48.0%	25%
December	673	7,122	9,789	23,823	45,114	50,733	5,619	11.1%	53%
January	673	7,122	9,789	-	-	60,522	-	-	-
February	673	7,122	9,789	-	-	70,311	-	-	-
March	673	7,122	9,789	-	-	80,100	-	-	-
April	673	7,122	9,789	-	-	89,888	-	-	-
May	673	7,122	9,789	-	-	99,677	-	-	-
June	673	7,122	9,789	-	-	109,466	-	-	-
Total Capital expenditure	8,074	85,466	109,466	45,114					

The municipality spent R 45,114 million for the past six month instate of R 50,733 million as planned for six month.

The monitoring on the projects will be done to avoid roll over especially on own capital projects ,the grant projects are performing very well.

LIM351 Blouberg - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - 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	1									
Capital expenditure on new assets by Asset Class/Sub-class										
-									9.4%	
Infrastructure		483	71,343	95,343	21,930	39,545	43,671	4,126		95,343
Roads Infrastructure		-	36,905	60,905	12,628	27,547	26,452	(1,094)	-4.1%	60,905
<i>Roads</i>		-	36,905	60,905	12,628	27,547	26,452	(1,094)	-4.1%	60,905
Electrical Infrastructure		483	34,438	34,438	9,303	11,998	17,219	5,221	30.3%	34,438
<i>Power Plants</i>								-	19.3%	
<i>MV Substations</i>		-	20,138	20,138	6,665	8,124	10,069	1,945		20,138
<i>MV Switching Stations</i>								-		
<i>MV Networks</i>								-		
<i>LV Networks</i>		483	14,300	14,300	2,637	3,874	7,150	3,276	45.8%	14,300
<i>Capital Spares</i>		-	-	-	-	-	-	-		-
Water Supply Infrastructure		-	-	-	-	-	-	-	20.0%	-
Community Assets		-	13,503	13,503	1,893	5,403	6,752	1,348		13,503
Community Facilities		-	10,700	10,700	1,570	2,650	5,350	2,700	50.5%	10,700
<i>Halls</i>		-	-	-	-	-	-	-		-
<i>Centres</i>		-	7,000	7,000	1,570	2,650	3,500	850	24.3%	7,000
<i>Crèches</i>		-	3,700	3,700	-	-	1,850	1,850	100.0%	3,700
Sport and Recreation Facilities		-	2,803	2,803	323	2,753	1,402	(1,352)	-96.4%	2,803
<i>Indoor Facilities</i>								-		

Outdoor Facilities		-	2,803	2,803	323	2,753	1,402	(1,352)	-96.4%	2,803
Capital Spares								-		
Heritage assets		-	-	-	-	-	-	-		-
Monuments								-		
Operational Buildings		(0)	-	-	-	-	-	-		-
Computer Equipment		1,382	200	200	-	165	100	(65)	-65.4%	200
Computer Equipment		1,382	200	200	-	165	100	(65)	-65.4%	200
Furniture and Office Equipment		64	-	-	-	-	-	-		-
Furniture and Office Equipment		64	-	-	-	-	-	-		-
Machinery and Equipment		299	180	180	-	-	90	90	100.0%	180
Machinery and Equipment		299	180	180	-	-	90	90	100.0%	180
Transport Assets		5,753	-	-	-	-	-	-		-
Transport Assets		5,753	-	-	-	-	-	-		-
Total Capital Expenditure on new assets	1	7,981	85,226	109,226	23,823	45,114	50,613	5,499	10.9%	109,226

4.2.8 Other supporting document

a. Roll Over Projects :2021/22

National Treasury approves roll-over projects amounting to R 24 million and as at December 2022 municipality spent R 7 million.

b. Action plan for 2020/21 Audit query

In terms of section 72(1) (iii) of MFMA the municipal manager must 'the past year's annual report, and progress on resolving problems identified in the annual report;

- Action plan attached as **Appendix A**
- Progress on **SDBIP per department attached as Appendix B**

4.2.9 Mscoa Report

1. Background

Guided by Constitution and MFMA Section 216(1) of the Constitution states that: "national legislation must establish a national treasury and prescribe measures to ensure both transparency and expenditure control in each sphere of government by introducing: GRAP, Uniform expenditure classification – SCOA/General Ledger and Uniform treasury norms and standards.

Section 168(1) of the MFMA states that: The minister (of Finance) acting with the concurrence of the cabinet minister responsible for local government may make regulations for among other – Any matter that may be prescribed, and –Any other matter that may facilitate the enforcement and administration of the Act .

It is against this background that the municipality Regulations on a Standard Chart of Accounts were promulgated in preparation for full Mscoa compliance by 1 July 2017.

2. Implementation and monitoring

- ▶ Supply Chain Management
- ▶ Expenditure and payroll
- ▶ Billing and Receipting
- ▶ Assets and Inventory Accounting
- ▶ Budget and Reporting Management
- ▶ IT infrastructure
- ▶ Governance

2.1. Supply Chain Management

The SCM module is operational and we are transacting in accordance with the mSCOA requirement.

Currently both the requisition and order are issued from the financial system. The order is allocated against the six mandatory segment. When goods are received, both the assets management module and the inventory management module is updated. When an order from quotation is received that order is captured as commitment against the respective mSCOA segments. The relevant mSCOA segment are updated in the creditors sub ledger and general ledger. When an order amount is above the approved budget the system will reject the order.

Challenges:

CSD not yet accessible on the financial System.

Contract management not active from the core system.

Manual contract register.

2.2. Payment and Payroll

Creditors' module is operational and transacting in accordance with the MSCOA

The payment to the Creditors account is processed in terms of Mscoa Segment. Once GRN is processed, Invoice is generated on the system and approved.

Payroll model is operational and that we are transacting in accordance with the MSCOA requirement.

There is a seamless integrated between the payroll system and core system.

Challenges:

Salaries interfacing on zero budget.

2.3 Billing and Receipting

Debtors/Income module is operational and that we are transacting in accordance with the MSCOA requirement.

Billing of rates has been classified in the general ledger in accordance with item mScoa segment categories and functionalities. The tariffs are updated in the system, including rebates as approved by council. The receipting model is operational and that we are transacting in accordance with the mSCOA requirement. Remote offices are able to connect with head office.

Challenges:

No seamless integration between sub systems (Ontec – prepaid electricity) and core system.

No seamless integration between sub systems (E-Natis - Traffic system) and core system.

Water transaction transacting on zero budget

2.3 Assets and Inventory Management

The Asset management module on core system is operational and we are transacting in accordance with mSCOA. The additions on the system are automatically capitalized to assets and the depreciation are updated on monthly basis. The Asset Register module is active and transacting in accordance with mSCOA. The financial system has inventory module which was recently activated and fully utilized. Inventory categories used by the municipality are available on the core system.

Challenges:

No Challenge.

2.4 Budget and Reporting Management

The budget module is operational and we are transacting accordance with the MSCOA requirement. The mSCOA chart is hosted in the system and have all segment. The municipality uploaded monthly data strings report (July, August, September, October ,November and December) to National treasury portal.

Challenges:

Budget tool not active.

2.5 IT infrastructure

The two financial system Servers have four faulty hard drives during the roll out of the antivirus by BCX. Budget was availed to enable IT to either replace the hard drives or total replacement of servers during adjustment budge.

Challenges:

There is no established disaster recovery office in place to cater business continuity in case of disaster. Management has put aside budget in 2022/23 to establish the office.

2.6 Governance

The post implementation risks register is developed and monitored.

2.7 Change Management

Training and awareness are done. All officials and councilors to be trained on mSCOA (Both Financial and Non-financial)

4.2.10 SUPPLY CHAIN MANAGEMENT MID-YEAR REPORTS

SCM REPORT FOR DECEMBER 2022

MANAGEMENT	1. ACQUISITION	Current Month	Year to date
Requisition received		27	232
Total number of requisitions processed and forwarded to orders section		27	232
Difference between specification request received and requisitions processed*		0	0

2. ORDERS

	Current Month	Year to date
Requisitions received from Acquisition Management	27	232
Total number of orders processed for the month	27	232
Difference between requisitions received and orders processed*	0	0

3. ORDERS PER SUPPLIER ABOVE R30 000 FOR DECEMBER 2022

Company Name	Current Month	Expenditure in current month	YTD Orders	YTD Expenditure
BASIAMISI PROJECTS	R 180 558.00	R180 558.00	02	
LEHLABILE DIGITAL HUB	R 179 900.00	R 179 900.00	01	
SMARTEST PEGION SERVICES	R 100 000.00	R 100 000.00	1	
MOHODI COMMUNITY RADIO STATION	R 64 500.00	R 64 500.00	5	
BLOUBERG COMMUNITY RADIO STATION	R 41 500.00	R 41 500.00	6	

4. BIDS UNDER ADJUDICATION FOR DECEMBER 2022

Bid No.	Description	Business unit	Status	Validity date

5. APPROVED DEVIATIONS FOR DECEMBER 2022

No.	Vendor name	User Department	Details of deviation request	Contract period	Approval date	Amount

6. LIST OF SERVICE PROVIDERS

Description	Current Month	Year to date
No. of Bids/contracts approved by MM	00	01
No. of new bids advertised	00	03
No. of SLAs concluded: - from deviations - from awarded bids	00	00
	00	00
No. of contracts coming to an end:	00	00
No. of deviations from SCM procedures	00	02
No. of new suppliers	0	0

7. LIST OF DATE OF EXPIRY OF CONTRACTS

Completed Contracts

Name of the Contract	Bid No	Completed Month

Contracts expired /Expired during the month				
Name of the contracts	Contract / bid number	Contracts expiring	Directorate	Comments

Contracts expiring in <u>one month</u>				
Name of the contracts	Contract / bid number	Contracts expiring	Directorate	Comments

Contracts awarded					
No	Description	Bid number	Amount	Service provider	Date
1	Landfill at Senwabarwana	BM03/22/23	14,606,576.87	Maloka Machaba	9-Sep-22
2	Valuation Roll	BM13/22/23	2,775,950.00	ModeHope	4-Nov-22
3	Alldays Internal Street	BM05/22/23	26,074,938.09	Mpophoma Construction	18-Nov-22
4	Construction of Avon Multipurpose Community Centre	BM04/22/23	5,880,779.15	Urich Construction	4-Nov-22
5	Construction of Senwabarwana Sub-Station	BM07/22/23	17,280,000.00	NSK Electrical JV F. Tech Services	18-Nov-22
6	Electrification of Witten	BM08/22/23	10,678,155.41	Motla Consulting Engineers	28-Nov-22
7	Auctioneering Services	BM015/22/23	3.4%	Five Star Trading Enterprise	30-Nov-22
8	Electrification of Alldays and Diepsloot	BM10/22/23	606,589.60	Pin-Afrika	4-Nov-22
9	Electrification of Lekgwara	BM09/22/23	814,733.05	Pin-Afrika	4-Nov-22

8. FRUITLESS AND WASTEFULL EXPENDITURE

Fruitless and wastefu expenditure				
Date	Depart ment	Supp lier	Interest/Charges	Reason

9. IRREGULAR EXPENDITURE

Irregular Expenditure			
Name of the Supplies	Department	Date	Amount
TOTAL			

10. ANALYSIS OF PROCUREMENT

PROCUREMENT VALUE ANALYSIS FOR DECEMBER 2022		
Analysis of procurement value by location	Amount	Percentage
Total value of goods/services procured within Blouberg	R 915 850.00	74 %
Total value of goods/services procured outside Blouberg	R 321 018	26%
Total value of goods/services procured during DECEMBER 2022	R 1 236 868	100%

Appendix A –Action plan 2021 financial year

Financial Year: 2021/2022

Annexure: Matters Management Audit Report

Audit Action Plan Status: All

Implementation Status: Not Yet Started | In Progress | Completed | Agreed Findings Addressed

Line Item	Finding	Amount	Root Cause	Nature of Findings	No. of Years Repeated	Responsible Person	Due Date	Action Plan Status	Completed Date
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	<p>Audit Finding</p> <p>During the audit of revenue from exchange transactions-pre-paid electricity, we have identified differences between the amount recalculated prepaid electricity amount and the prepaid electricity as per the annual financial statements. The table below bears reference:</p> <p>No Client recalculation Auditor recalculations Meter Number Recalculated Unit Recalculated Amount Recalculated Amount as per approved NERSA tariffs Difference (amount) R R R 1 `01315049328 291,1 R 434,64 R 483,50 -R 48,86 2 `01082572841 291,1 R 488,86 R 483,50 R</p>	11 664	<p>Non-implementation of the approved NERSA rates as adopted by Council for the prepaid electricity by the municipality to ensure that the prepaid electricity is accurately billed and reported in the annual financial statements.</p>	Internal control deficiency	Kingsley Mmonw a	31-Mar-2023	Not Yet Started
Rev from exch transactions: Service charges							

5,36								
3 `04265275505 38,1 R								
43,43 R								
49,53 -R								
6,10								
4 `07066495347 929,3 R								
1 945,18 R	2							
896,09 -R								
950,91								
5 `01380873305 1329,9 R								
2 996,05 R	3							
794,00 -R								
797,95								
6 `04268915719 1988,7 R								
4 649,64 R	3							
794,00 R								
855,64								
7 `07073212081 1404,7 R								
3 183,80 R	3							
794,00 -R								
610,20								
8 `04154831871 1329,9 R								
2 996,05 R	3							
794,00 -R								
797,95								
9 `01317605564 778,5 R								
1 598,04 R	2							
125,07 -R								
527,04								
10 `01380873693 437,5 R								
1 098,13 R								
763,13 R								
335,00								

8818,8 R 19 433,80 R 21 976,81 -R 2 543,01								
The above results in a projected material understatement of R 3 859 831.18.								
Internal control deficiency Financial and performance management								
Management did not ensure that the approved NERSA rates as adopted by Council for the prepaid electricity are implemented by the municipality to ensure that the prepaid electricity is accurately billed and reported in the annual financial statements.								

<p>Rev from non-exch transactions: Property rates</p>	<p>Audit Finding</p> <p>During the audit of revenue from non-exchange transactions, we noted that the billing report for the current financial year does not agree to the property rates amount as per the annual financial statements. The table below bears as a reference:</p> <p>No Months Amount</p> <p>1 July = R24 952 306,02</p> <p>2 August = R397 804,47</p> <p>3 September = R397 804,47</p> <p>4 October = R397 804,47</p> <p>5 November = R397 804,47</p> <p>6 December = R397 804,47</p> <p>7 January = R397 804,47</p> <p>8 February = R395 753,79</p> <p>9 March = R395</p>	<p>179 201</p>	<p>The property rates amount as per the annual financial statements was not reviewed tot agree to the amount as per the billing report.</p>	<p>Internal control deficiency</p>	<p>Kingsley Mmonw a</p>	<p>31-Mar-2023</p>	<p>Not Yet Started</p>		
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753,79									
10 April	= R395								
753,79									
11 May	= R395								
753,79									
12 June	= R395								
661,81									
Amount per billing reports									
= R29 317 809,81									
Property rates Amount									
per AFS = R29 497 011,00									
Difference = -R179 201,19									

The above results in the overstatement of the property rates amount in the annual financial statements.

<p>MFMA Add. disclosure: Material electricity losses</p>	<p>DETAILED AUDIT FINDING 1. Distribution loss - Differences between the annual financial statements and the recalculated distribution loss Requirements In terms of Generally Accepted Accounting Principles (GRAP 1) paragraph 17: “Financial statements shall present fairly the financial position, financial performance and cash flows of an entity. Fair presentation requires the faithful representation of the effects of transactions, other events and conditions in accordance with the definitions and recognition criteria for assets, liabilities, revenue and expenses. The application of Standards of GRAP with additional disclosures, when necessary, is presumed to result in financial</p>	<p>2 175 026</p>	<p>Management did not ensure that distribution loss in the annual financial statements is correctly disclosed in the annual financial statements, in line with the calculation.</p>	<p>Internal control deficiency</p>	<p>Kingsley Mmonw a</p>	<p>31-Mar-2023</p>	<p>Not Yet Started</p>		
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statements that achieve a fair presentation.”

Audit Finding

During the audit of revenue from exchange transactions, we have identified differences between the recalculated pre-paid electricity distribution loss and the distribution loss amount as per the annual financial statements, note number 47.

The table below bears as a reference:

Management calculations amount to = R5 427 403.23 while Auditor's recalculation amount to = R5 459 034.89 with different amount of = R31 631.66

Distribution loss (Units) =
 $R2\ 398\ 741,92 / R2\ 412\ 722,12 = -R13\ 980,20$

Distribution loss (%)

10,67% / 10,73% = -0,06%

Distribution loss (Rands)
R5 427 403,23 / R5 459
034,89 = -R31 631,66

Distribution loss per
calculation = R5 427
403,23

Distribution loss disclosed
in the AFS, note 47 = R3
284 008,00

Difference not disclosed =
R2 175 026,89

The above results in the
understatement of
distribution loss
amounting to R 2 175 026
and distribution loss
percentage amounting to
2.51% in the annual
financial statements.

Furthermore, we have
identified differences
amounting to 2.51%
relating to distribution
loss between the
recalculated distribution
loss percentage
amounting to 10.73% and
the disclosed distribution

loss percentage amounting to 8.22% as per the annual financial statements, note number 47.									
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<p>Rev from non-exch transactions: Property rates</p>	<p>The Accounting Officer Blouberg Local Municipality P O Box 1593 Senwabarwana 0790</p> <p>15 November 2022 Reference: Communication No. 09 of 2022 Dear Mr. Ramothwala COMMUNICATION OF FINDINGS IDENTIFIED DURING THE AUDIT OF THE FINANCIAL STATEMENTS, THE ANNUAL PERFORMANCE REPORT AND COMPLIANCE WITH LEGISLATION FOR THE YEAR ENDED 30 June 2022.</p> <p>Background 1. In performing the audit of the financial statements, the annual performance report and compliance with legislation, we identified instances of non-compliance as described</p>		<p>The incorrect calculation of property rate using the correct approved tariffs and market values as per valuation roll.</p>	<p>Internal control deficiency</p>		<p>Kingsley Mmonw a</p>	<p>31-Mar-2023</p>	<p>Not Yet Started</p>	
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in the annexure. We have recorded the internal control deficiency that gave rise to the instances of non-compliance and our recommendation for correcting the instances of non-compliance for your consideration. The effect of these non-compliance could potentially be material.

2. The finding will be included in the management report including your comments and our final response.
Required

3. You are requested to indicate whether you agree with the facts stated in the annexure including whether you agree with the identified internal control deficiency. Should you disagree, please provide us with documentary evidence to the contrary within 3 days from the date of this communication, as agreed in the engagement letter.

<p>4. Should you agree, you are hereby requested to make the necessary corrections.</p> <p>5. Should you choose not to make the necessary corrections, kindly communicate your reasons for this within 3 days from the date of this communication, as agreed in the engagement letter. The remaining uncorrected non-compliance will then be evaluated for reporting purposes based on materiality.</p> <p>6. Should you choose to make the necessary corrections, kindly refer the point(s) described below and provide us with the necessary information within 3 days from the date of this communication, as agreed in the engagement letter: Compliance with legislation</p> <p>7. Please provide us with the reasons for the instances of non-</p>								
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compliance and the steps that will be taken to rectify the matter in future.

Audit sampling

8. Please examine the population to which the misstatement relates to understand the cause of the misstatement and to ensure that the population is supported by audit evidence.

9. Once you have examined the population, please provide us with the supporting documentation that was previously not available and the process followed to correct the population, including the controls that have been put in place.

10. Once we have received this information, we will perform additional audit procedures to determine whether there

are remaining uncorrected misstatements.
11. If the results of these procedures are satisfactory, we will accept that the population has been corrected.
12. If the results of these procedures are not satisfactory or there are remaining uncorrected misstatements, we will evaluate these for reporting purposes based on materiality.

Yours sincerely

Senior Manager: Thys de Beer
Enquiries: Lufuno Maliavusa
Telephone: 071 946 9106
Email: LufunoMal@agsa.co.za

Acknowledgement of receipt by management:

Received by Date

<p>DETAILED AUDIT FINDING 1. Revenue from non - exchange transactions- Property rates - Differences between the property rates as per the invoice/statements and the recalculated property rates Requirements In terms of Section 62(1) (b) of the Municipal Finance Management Act The accounting officer of a municipality is responsible for managing the financial administration of the municipality and must for this purpose take all reasonable steps to ensure that full and proper records of the financial affairs of the municipality are kept in accordance with any prescribed norms and standards” In terms of Generally Accepted Accounting Principles (GRAP) 1</p>								
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paragraph 17

“Financial statements shall present fairly the financial position, financial performance and cash flows of an entity. Fair presentation requires the faithful representation of the effects of transactions, other events and conditions in accordance with the definitions and recognition criteria for assets, liabilities, revenue and expenses.”

Audit Finding

During the audit of revenue from non-exchange transactions - property rates, we have identified the following differences between the property rates as per the invoice/statements and the recalculated property rates, the table below bears as an example:

Details per

statement/invoice = R53
468.80 and Recalculation
= R26 721 .77 with
different of R26 747

The above results in a
projected material
overstatement amounting
of R903 519,63.

<p>Rev from exch transactions: Licences and permits</p>	<p>The Accounting Officer Blouberg Local Municipality P O Box 1593 Senwabarwana 0790</p> <p>16 November 2022 Reference: Communication No. 11 of 2022 Dear Mr. Ramothwala COMMUNICATION OF FINDINGS IDENTIFIED DURING THE AUDIT OF THE FINANCIAL STATEMENTS, THE ANNUAL PERFORMANCE REPORT AND COMPLIANCE WITH LEGISLATION FOR THE YEAR ENDED 30 June 2022.</p> <p>Background 1. In performing the audit of the financial statements, the annual performance report and compliance with legislation, we identified instances of non- compliance as described</p>	<p>157 608</p>	<p>Non- verification of the license and permits amount as per the annual financial statements to agree with the amount as per the RD329 report.</p>	<p>Internal control deficiency</p>	<p>Kingsley Mmonw a</p>	<p>31-Mar- 2023</p>	<p>Not Yet Started</p>		
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<p>in the annexure. We have recorded the internal control deficiency that gave rise to the instances of non-compliance and our recommendation for correcting the instances of non-compliance for your consideration. The effect of these non-compliance could potentially be material.</p> <p>2. The finding will be included in the management report including your comments and our final response.</p> <p>Required</p> <p>3. You are requested to indicate whether you agree with the facts stated in the annexure including whether you agree with the identified internal control deficiency. Should you disagree, please provide us with documentary evidence to the contrary within 3 days from the date of this communication, as agreed in the engagement letter.</p>							
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<p>4. Should you agree, you are hereby requested to make the necessary corrections.</p> <p>5. Should you choose not to make the necessary corrections, kindly communicate your reasons for this within 3 days from the date of this communication, as agreed in the engagement letter. The remaining uncorrected non-compliance will then be evaluated for reporting purposes based on materiality.</p> <p>6. Should you choose to make the necessary corrections, kindly refer the point(s) described below and provide us with the necessary information within 3 days from the date of this communication, as agreed in the engagement letter: Compliance with legislation</p> <p>7. Please provide us with the reasons for the instances of non-</p>								
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compliance and the steps that will be taken to rectify the matter in future.

Audit sampling

8. Please examine the population to which the misstatement relates to understand the cause of the misstatement and to ensure that the population is supported by audit evidence.

9. Once you have examined the population, please provide us with the supporting documentation that was previously not available and the process followed to correct the population, including the controls that have been put in place.

10. Once we have received this information, we will perform additional audit procedures to determine whether there are remaining uncorrected misstatements.

11. If the results of these

procedures are satisfactory, we will accept that the population has been corrected.

12. If the results of these procedures are not satisfactory or there are remaining uncorrected misstatements, we will evaluate these for reporting purposes based on materiality.

Yours sincerely

Senior Manager: Thys de Beer

Enquiries: Lufuno

Maliavusa

Telephone: 071 946 9106

Email:

LufunoMal@agsa.co.za

Acknowledgement of receipt by management:

Received by Date

DETAILED AUDIT FINDING

1. Revenue from

exchange transactions-
License and permits RD29
does not agree to the
Annual Financial
Statements
Requirements
In terms of Generally
Accepted Accounting
Principles (GRAP 1)
paragraph 17:

“Financial statements
shall present fairly the
financial position,
financial performance and
cash flows of an entity.
Fair presentation requires
the faithful
representation of the
effects of transactions,
other events and
conditions in accordance
with the definitions and
recognition criteria for
assets, liabilities, revenue
and expenses. The
application of Standards
of GRAP with additional
disclosures, when
necessary, is presumed to
result in financial
statements that achieve a
fair presentation.”

Audit Finding

During the audit of revenue from exchange transactions, we noted differences between the license & permits RD329 report for the current financial year and the licenses and permits amount as per the annual financial statements. The table below bears as a reference:

Details

Amount R

Amount as per AFS

4 516 988,00

Amount as per the RD329 report

4 674 595,99

Difference

-157 608

The above results in the understatement of the license and permits amounting to R157 608 in the annual financial statements.

<p>The Accounting Officer Blouberg Local Municipality P O Box 1593 Senwabarwana 0790</p> <p>07 November 2022 Reference: Communication No. 06 of 2022 Dear Mr. Ramothwala COMMUNICATION OF FINDINGS IDENTIFIED DURING THE AUDIT OF THE FINANCIAL STATEMENTS AND COMPLIANCE WITH LEGISLATION FOR THE YEAR ENDED 30 June 2022</p> <p>Background 1. In performing the audit of the financial statements, the annual performance report and compliance with legislation we identified misstatements and/ instances of non- compliance as described in the annexure. We have recorded the internal</p>	<p>In-effective implementation of management in ensuring that acting appointments are limited to four months and where there is additional acting for the period, that council has approved for the additional months not exceeding two months.</p>	<p>Non- compliance with applicable legislation</p>	<p>Mosiwa Netshim bupfe</p>	<p>31-Mar- 2023</p>	<p>Not Yet Started</p>
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<p>control deficiency that gave rise to the misstatements and/ instances of non-compliance and our recommendation for correcting the misstatements and/ instances of non-compliance for your consideration. The effect of these misstatements and/ instances of non-compliance could potentially be material.</p> <p>2. The finding will be included in the management report including your comments and our final response.</p> <p>Required</p> <p>3. You are requested to indicate whether you agree with the facts stated in the annexure including whether you agree with the identified internal control deficiency. Should you disagree, please provide us with documentary evidence to the contrary within 03 working days</p>								
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from the date of this communication, as agreed in the engagement letter.

4. Should you agree, you are hereby requested to make the necessary corrections.

5. Should you choose not to make the necessary corrections, kindly communicate your reasons for this within 03 days from the date of this communication, as agreed in the engagement letter. The remaining uncorrected misstatement and/ instances of non-compliance will then be evaluated for reporting purposes based on materiality.

6. Should you choose to make the necessary corrections, kindly refer the point(s) described below and provide us with the necessary information within 03 days from the date of this communication, as agreed in the engagement letter

<p>7. Please examine the population to which the misstatement relates to understand the cause of the misstatement and to make the appropriate adjustments.</p> <p>8. Once you have examined the population, please provide us with copies of the proposed adjusting journal entries, the supporting documentation and the process followed to correct the population, including the controls that have been put in place.</p> <p>9. Once we have received this information, we will perform additional audit procedures to determine whether there are remaining uncorrected misstatements.</p> <p>10. If the results of these procedures are satisfactory, we will accept the proposed adjusting journal entries and you may pass the journal entries or make the adjustment.</p>								
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11. If the results of these procedures are not satisfactory or there are remaining uncorrected misstatements, we will evaluate these for reporting purposes based on materiality.

Yours sincerely
Senior Manager: Thys de Beer
Enquiries: Lufuno Maliavusa
Telephone: 071 946 9106
Email:
LufunoMal@agsa.co.za

Acknowledgement of receipt by management:

Received by (Signature)
Date

Acknowledgement of receipt by the relevant manager

Received by (Signature)

<p>Date</p> <p>Response to finding</p> <p>Submitted by (Signature)</p> <p>Date</p>								
<p>DETAILED AUDIT FINDING</p> <p>Employee related cost-acting allowances – Non-compliance with the human resource policy</p> <p>Requirements</p> <p>In terms of Generally</p>								

<p>Accepted Accounting Principles (GRAP) 1 paragraph 08:</p> <p>“the objective of general purpose financial statements is to provide information about the financial position, financial performance and cash flows of an entity that is useful to a wide range of users in making and evaluating decisions about the allocation of resources.</p> <p>Specifically, the objectives of general purpose financial reporting in the public sector should be to provide information useful for decision-making, and to demonstrate the accountability of the entity for the resources entrusted to it by:</p> <p>d) Providing information about the financial condition of the entity and changes in it; and</p>								
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e) Providing aggregate information useful in evaluating the entity's performance in terms of service costs, efficiency and accomplishments."

Human Resource Policy

Section 04 on acting on other posts adopted by the municipality states that: "The period in which an employee acts in a higher position should not exceed four calendar months. The council must approve additional acting for the period not exceeding two months".

Audit finding

During the testing of employee related costs-acting allowance, we noted that the personnel appointed to act by the municipality have been acting on the positions for more than four (4) months.

We engaged management on the matter and they

indicated that there is no council approval for the extension of the acting appointments. Refer to the following for details:

1. Legodi LE was appointed to act as Supervisor: Roads Maintenance with effect from 01 February 2019 till further notice.
2. Mphelo JM appointed to act as Driver: Tolwe satellite office with effect from 01 March 2018 till further notice.

The above results in the non-compliance with the Human Resource policy section 04 on acting on other posts.

<p>The Accounting Officer Blouberg Local Municipality P O Box 1593 Senwabarwana 0790</p> <p>16 November 2022 Reference: Communication No. 10 of 2022 Dear Mr. Ramothwala COMMUNICATION OF FINDINGS IDENTIFIED DURING THE AUDIT OF THE FINANCIAL STATEMENTS AND COMPLIANCE WITH LEGISLATION FOR THE YEAR ENDED 30 June 2022</p> <p>Background 1. In performing the audit of the financial statements, the annual performance report and compliance with legislation we identified misstatements and/ instances of non- compliance as described in the annexure. We have recorded the internal</p>	<p>No written approval was obtained prior to overtime before worked as per the approved overtime policy section 4.3.1.</p>	<p>Non- compliance with applicable legislation</p>	<p>Mosiwa Netshim bupfe</p>	<p>31-Mar- 2023</p>	<p>Not Yet Started</p>
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<p>control deficiency that gave rise to the misstatements and/ instances of non-compliance and our recommendation for correcting the misstatements and/ instances of non-compliance for your consideration. The effect of these misstatements and/ instances of non-compliance could potentially be material.</p> <p>2. The finding will be included in the management report including your comments and our final response.</p> <p>Required</p> <p>3. You are requested to indicate whether you agree with the facts stated in the annexure including whether you agree with the identified internal control deficiency. Should you disagree, please provide us with documentary evidence to the contrary within 03 working days</p>								
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from the date of this communication, as agreed in the engagement letter.

4. Should you agree, you are hereby requested to make the necessary corrections.

5. Should you choose not to make the necessary corrections, kindly communicate your reasons for this within 03 days from the date of this communication, as agreed in the engagement letter. The remaining uncorrected misstatement and/ instances of non-compliance will then be evaluated for reporting purposes based on materiality.

6. Should you choose to make the necessary corrections, kindly refer the point(s) described below and provide us with the necessary information within 03 days from the date of this communication, as agreed in the engagement letter

<p>7. Please examine the population to which the misstatement relates to understand the cause of the misstatement and to make the appropriate adjustments.</p> <p>8. Once you have examined the population, please provide us with copies of the proposed adjusting journal entries, the supporting documentation and the process followed to correct the population, including the controls that have been put in place.</p> <p>9. Once we have received this information, we will perform additional audit procedures to determine whether there are remaining uncorrected misstatements.</p> <p>10. If the results of these procedures are satisfactory, we will accept the proposed adjusting journal entries and you may pass the journal entries or make the adjustment.</p>						
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11. If the results of these procedures are not satisfactory or there are remaining uncorrected misstatements, we will evaluate these for reporting purposes based on materiality.

Yours sincerely
Senior Manager: Thys de Beer
Enquiries: Lufuno Maliavusa
Telephone: 071 946 9106
Email:
LufunoMal@agsa.co.za

Acknowledgement of receipt by management:

Received by (Signature)
Date

Acknowledgement of receipt by the relevant manager

Received by (Signature)

Date								
Response to finding								
Submitted by (Signature)								
Date								
DETAILED AUDIT FINDING								
Employee related cost- overtime worked not pre- approved								
Requirements In terms of Generally Accepted Accounting								

Principles (GRAP) 1
paragraph 08:

“the objective of general purpose financial statements is to provide information about the financial position, financial performance and cash flows of an entity that is useful to a wide range of users in making and evaluating decisions about the allocation of resources.

Specifically, the objectives of general purpose financial reporting in the public sector should be to provide information useful for decision-making, and to demonstrate the accountability of the entity for the resources entrusted to it by:

- d) Providing information about the financial condition of the entity and changes in it; and
- e) Providing aggregate

<p>information useful in evaluating the entity's performance in terms of service costs, efficiency and accomplishments."</p> <p>In terms of the Overtime Policy adopted by the municipality section 4.3.1:</p> <p>"Overtime work is subject to prior written approval by a competent authority and no overtime may be worked without such written approval being obtained, except in cases of work related to emergency situations where work has to be done without delay owing to circumstances or which the employer could not reasonably have expected to make provision for and which cannot be performed by employees during their ordinary hours of work."</p> <p>Audit finding During the testing of employee related costs -</p>								
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Overtime, we identified that the overtime approved memorandum for the following employees were not approved prior to the overtime being worked, as required by the policy. Furthermore, we also noted that the overtime work was not declared as emergency as per the approved memorandum.

No Employee no.
Employee Name Overtime
date Date of
approval Claim Approval
date

- 1 5101002 , Seroba ME =
02-Apr-22, 09/05/2022 =
25/05/2022
- 2 5450000 , Mosena DM =
02-May-22, 07/06/2022 =
09/06/2022
- 3 5470000 , Sathekge MS
= 05-May-22 , 03/06/2023
= 09/06/2022
- 4 5510000 , Ndou MS =
01-May-22 , 07/06/2022 =
09/06/2022
- 5 70050, Mabaso MS

<p>= 07-May-22 , 13/06/2022 = 09/06/2022 6 6790021, Ramoroka MS = 30-Apr-22, 14/06/2022 =14/06/2022 7 6790015, Makobela DM = 29-May-22, 14/06/2022 = 14/06/2022 8 6790010, Boloka DM = 07-May-22, 14/06/2022 = 14/06/2022 9 1028, Chepape MF = 01-Dec-21, 13/12/2021 = 09/02/2022 10 31200004, Maripane MC = 01-Apr-22, 19/05/2022 = 19/05/2022 11 41290003, Manokwane MS = 05-Feb- 22, 14/03/2022 = 14/03/2022 12 90607, Mochebane MJ = 04-Mar-22, 04/04/2022 = 11/04/2022 13 31200001, Moremi ML = 05-Dec-21, 24/12/2021 = 05/01/2022 The above results in the non-compliance with the Overtime policy section 4.3.1</p>								
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Other	<p>The Accounting Officer Blouberg Local Municipality P O Box 1593 Senwabarwana 0790</p> <p>21 November 2022 Reference: Communication No. 14 of 2022 Dear Mr. Ramothwala COMMUNICATION OF FINDINGS IDENTIFIED DURING THE AUDIT OF THE FINANCIAL STATEMENTS, THE ANNUAL PERFORMANCE REPORT AND COMPLIANCE WITH LEGISLATION FOR THE YEAR ENDED 30 June 2022.</p> <p>Background 1. In performing the audit of the financial statements, the annual performance report and compliance with legislation, we identified instances of non- compliance as described</p>		<p>The consulting and professional fees were not disclosed separately in the annual financial statement as required by. GRAP</p>	<p>GRAP non- compliance</p>		<p>Joseph Motupa</p>	<p>31-Mar- 2023</p>	<p>Not Yet Started</p>	
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<p>in the annexure. We have recorded the internal control deficiency that gave rise to the instances of non-compliance and our recommendation for correcting the instances of non-compliance for your consideration. The effect of these non-compliance could potentially be material.</p> <p>2. The finding will be included in the management report including your comments and our final response.</p> <p>Required</p> <p>3. You are requested to indicate whether you agree with the facts stated in the annexure including whether you agree with the identified internal control deficiency. Should you disagree, please provide us with documentary evidence to the contrary within 3 days from the date of this communication, as agreed in the engagement letter.</p>							
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<p>4. Should you agree, you are hereby requested to make the necessary corrections.</p> <p>5. Should you choose not to make the necessary corrections, kindly communicate your reasons for this within 3 days from the date of this communication, as agreed in the engagement letter. The remaining uncorrected non-compliance will then be evaluated for reporting purposes based on materiality.</p> <p>6. Should you choose to make the necessary corrections, kindly refer the point(s) described below and provide us with the necessary information within 3 days from the date of this communication, as agreed in the engagement letter: Compliance with legislation</p> <p>7. Please provide us with the reasons for the instances of non-</p>								
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compliance and the steps that will be taken to rectify the matter in future.

Audit sampling

8. Please examine the population to which the misstatement relates to understand the cause of the misstatement and to ensure that the population is supported by audit evidence.

9. Once you have examined the population, please provide us with the supporting documentation that was previously not available and the process followed to correct the population, including the controls that have been put in place.

10. Once we have received this information, we will perform additional audit procedures to determine whether there

are remaining uncorrected misstatements.
11. If the results of these procedures are satisfactory, we will accept that the population has been corrected.
12. If the results of these procedures are not satisfactory or there are remaining uncorrected misstatements, we will evaluate these for reporting purposes based on materiality.

Yours sincerely

Senior Manager: Thys de Beer
Enquiries: Lufuno Maliavusa
Telephone: 071 946 9106
Email: LufunoMal@agsa.co.za

Acknowledgement of receipt by management:

Received by Date

DETAILED AUDIT FINDING

1. Consulting and professional fees not correctly classified in the annual financial statements

Requirements

In terms of Generally Accepted Accounting Principles (GRAP 1) paragraph 101: it states that

“When items of revenue and expense are material, their nature and amount shall be disclosed separately”..

Audit Finding

Contrary to the above during the audit of expenditure we noted that consulting and professional fees amounting to R25 677 648 is disclosed under general expenses

The above results in the

misclassification of consulting and professional fees.in the annual financial statements.									
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<p>4. Installation of lawn in Phase 2 and Synthetic grass in Phase 5 Requirement</p> <p>Section 78(1)(b) of the MFMA states that each senior manager of a municipality and each official of a municipality exercising financial management responsibilities must take all reasonable steps within their respective areas of responsibility to ensure that the financial and other resources of the municipality are utilized effectively, efficiently, economically and transparently.</p> <p>Section 62 of the Municipal Finance Management Act states that: "The accounting officer of a municipality is responsible for managing the financial administration of the municipality, and must for this purpose take all</p>	<p>1 643 047</p>	<p>Financial and performance management: Review and monitor compliance with applicable legislation.</p> <p>Inadequate plan for the project during planning by not identifying the type of grass that would be applicable for the project. expenditure.</p>	<p>Non-compliance with applicable legislation</p>		<p>Walter kgowa</p>	<p>31-Mar-2023</p>	<p>Not Yet Started</p>	
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reasonable steps to ensure that the municipality has and maintains effective, efficient and transparent systems of financial and risk management and internal control.” MFMA 65(2) (a) requires the accounting officer to take all reasonable steps to ensure that the municipality has and maintains an effective system of expenditure control, including procedures for the approval, authorization, withdrawal and payment of funds.

Audit finding

It was verified on the day of the site visit on 25 October 2022 that the final work done on the soccer field was performed by the contractor on Phase 5 as part of the work including the installation of the synthetic grass. Therefore,

<p>the municipality did not receive value for money for the soccer field work done on Phase 2 & Phase 3 and the expenditure amounting to R1 419 680.73 + R223 366.45 (Excl. VAT) should be regarded as fruitless and wasteful expenditure. According to payment certificate number 7 of Phase 2, there was work done on the soccer field including but not limited to excavation, subsoil drainage system, irrigation system, lawn, grass fertilizers, field marking, goal posts etc. and the work performed amounting to R1 419 680.73 (Excl. VAT) while in phase 3 an amount of R223 366.45 was paid on the construction and maintenance of the soccer field. The soccer field was never commissioned and utilized after completion of phase 3. It was further noted in payment certificate</p>								
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number 5 of Phase 5 that all work done in phase 2 and 3 for the construction of the soccer field including the subsoil drainage was replaced with an artificial grass or synthetic grass and the work performed amounted to R1 988 000 (Excl. VAT). Refer to the table below.

Impact

The municipality incurred fruitless and wasteful expenditure amounting to R1 643 047.18 (R1 419 680.73 + R223 366.45) (Excl. VAT).

As per audit finding	<p>Requirements Generally Accepted Accounting Principles (GRAP) 1 paragraph 08 states that “the objective of general purpose financial statements is to provide information about the financial position, financial performance and cash flows of an entity that is useful to a wide range of users in making and evaluating decisions about the allocation of resources. Specifically, the objectives of general purpose financial reporting in the public sector should be to provide information useful for decision-making, and to demonstrate the accountability of the entity for the resources entrusted to it by: d) Providing information about the financial condition of the entity and changes in it; and e) Providing aggregate</p>	878 348	<p>Inconsistently use of the municipality’s impairment methodology applied when determining the year end debt impairment.</p> <p>Management included government receivables in the calculation.</p>	GRAP non-compliance		Kingsley Mmonw a	31-Mar-2023	Not Yet Started	
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information useful in evaluating the entity's performance in terms of service costs, efficiency and accomplishments."Furthermore, Generally Accepted Accounting Principles (GRAP) 17 paragraph 21 states that "a provision shall be recognised when:

- (a) an entity has a present obligation (legal or constructive) as a result of a past event;
- (b) it is probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation;
- and
- (c) a reliable estimate can be made of the amount of the obligation. If these conditions are not met, no provision shall be recognised."

Credit control policy paragraph 12.3 states that "the municipality has to make provision for the

<p>debts that are identified as being irrecoverable. However, the municipality must ensure that all the means applicable to recover the debts as outlined in the Credit Control 24 and Debt Collection policy are utilized. Calculations of the bad debts will be done in line with the applicable standard.</p> <p>Provision is calculated using the payment rate of individual debtor the municipality uses outstanding amount for more than 360 days to determine provision after determining the individual customer payment rate and provision rate.</p> <p>Provision amount is calculated using the provision rate and the total debt owed over 360 days. Government receivables are excluded from the calculation of provision of doubtful debt as it is deemed unlikely that they will not pay.”</p>								
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<p>Audit Finding Contrary to the above, during the audit of provision for doubtful debts, it was identified that debt impairment was incorrectly recognized on government properties which is against the municipality's methodology on the provision for doubtful debts. We engaged management on the matter and they indicated that this is because the property belongs to the department and the department is no longer paying the municipality. The department indicated that they are going to provide the residents with title deeds. When we assessed the management reasons for the provision on that basis, we have noted that the provision is recognized on grounds</p>								
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that are not justifiable
therefore they should not
provide provision for
doubtful debts for
government debtors.
Total 878 348.92

This results in the
projected overstatement
of allowance for
impairment and
understatement of trade
and other receivables in
the annual financial
statements by R965 545.

As per audit finding	<p>Requirements In terms of Generally Accepted Accounting Principles (GRAP 1) paragraph 71:</p> <p>A liability shall be classified as current when it satisfies any of the following criteria: (c) It is due to be settled within twelve months after the reporting date; or (d) It does not have an unconditional right to defer settlement of the liability for at least twelve months after the reporting date (see paragraph .75). Terms of a liability that could, at the option of the counterparty, result in its settlement by the issue of equity instruments do not affect its classification. All other liabilities shall be classified as non-current. Paragraph 73 of GRAP 1, other current liabilities are not settled as part of the normal operating</p>	15 475 053	Incorrect presentation and disclosed of the environmental rehabilitation costs in the annual financial statements.	GRAP non-compliance		Joseph Motupa	31-Mar-2023	Not Yet Started	
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cycle, but are due for settlement within twelve months after the reporting date or held primarily for the purpose of being traded.

Audit Finding

During the audit of provisions under current liabilities, we identified that the rehabilitation costs relating to the two landfill sites which is Senwabarwana and Alldays with the remaining useful life's of 27 and 16 years respectively have been incorrectly presented and disclosed as current liabilities in the annual financial statements instead of non-current liabilities as the rehabilitation costs to restore the landfill sites are expected to be incurred by the municipality in the next 27 and 16 years for Senwabarwana and

All days respectively and not within 12 months.

The above results in the overstatements of current liabilities and understatement of non-current liability in the annual financial statements.

Appendix B

SDBIP Progress report as at 31 December 2022

1. TABLE OF ACRONYMS AND ABBREVIATIONS

AG	Auditor-General
ATR	Annual Training Report
B2B	Back to Basics
BSID	Basic Services and Infrastructure Development
BLM	Blouberg Local Municipality
CDM	Capricorn District Municipality
CWP	Community Works Programme
DMP	Disaster Management Plan
DoE	Department of Energy
DoHS	Department of Human Settlement
EDP	Economic Development & Planning Department
EMP	Environmental Management Plan
EPWP	Expanded Public Works Programme
FBW	Free Basic Water
FVM	Financial Viability and Management
FY	Financial Year
GGPP	Good Governance and Public Participation
GP	General Plan
HAST	HIV And AIDS STI and TB
IDP	Integrated Development Plan
IGR	Intergovernmental Relation
INST	Institutional
LED	Local Economic Development
mSCOA	Municipal Standard Chart of Accounts
MFMA	Municipal Finance Management Act, No, 56 of 2003
MIG	Municipal Infrastructure Grant
MM	Municipal Manager
MPAC	Municipal Public Account Committee
MTAS	Municipal Turn Around Strategy
MSIG	Municipal Systems Improvement Grant
MTOD	Municipal Transformation and Organisational Development
MW	Municipal Wide
N/A	Not applicable
OPEX	Operational Expenditure
PIA	Project Implementing Agent
PMS	Performance Management System
PMU	Project Management Unit
RA	Registering Authority
R & S	Roads and Storm Water division
SCM	Supply Chain Management
SLP	Social and Labour Plan
SDBIP	Service Delivery and Budget Implementation Plan

SG	General Plan
SPE	Spatial Planning and Environment
TBC	To be Confirmed
WAC	Ward AIDS Council
WSP	Workplace Skills Plan

Comments on Annual Report 2021/22

2021/22 has been a successful year though however there were challenges encountered amongst others;

2020/21 Corrective measures	Effect	2021/22 Corrective measures
<p>Improve on billing system and collection measures</p> <p>Identification of additional revenue sources.</p> <p>Support the work of revenue management committee</p>	<p>Inadequate collection i.e. electricity collection, and traffic revenue sources</p>	<p>Improve on billing system and collection measures</p> <p>Identification of additional revenue sources.</p> <p>Intensify the work of revenue management committee</p>
<p>Implement forward planning and proactive land use measures that will alleviate land invasions ,for example township establishment and registration, by-law enforcement</p>	<p>Land invasions</p>	<p>Implement forward planning and proactive land use measures that will alleviate land invasions ,for example township establishment and registration, by-law enforcement</p>
<p>Appointment of term contractor for plant maintenance and budgeting for purchase of plant annually</p>	<p>Ageing machinery and infrastructure</p>	<p>Introduce a system of fleet management</p>
<p>Appointment of electricians and budget allocation for smart and split meters</p>	<p>Electricity loss and copper cables theft</p>	<p>Appointment of electricians and budget allocation for smart and split meters. Conduct meter audit</p> <p>Replace copper cables with aluminium cables</p>
<p>Adapt to new measures for business continuity</p>		<p>Adapt to new measures for business continuity</p>

1.1. Summary of Mid-year SDBIP Report 2022/23 Per Department

2. The table below indicate the summary of Mid-year SDBIP 2022/23 Performance. Out of 128 targets for the mid-year, 107 targets were achieved while 21 targets were not achieved. The overall performance for the Mid-year stands at 83 %

Department	Total Mid-Year Targets	Targets Achieved	Targets not achieved	Achievement in Percentage
Corporate Services	21	19	2	90%
Community Services	36	34	2	94%
Economic Development & Planning	11	10	1	91%
Budget & Treasury	11	10	1	91%
Technical Services	31	27	4	87%
Municipal Managers 'Office	9	8	1	89%
Overall Total Targets	119	108	11	91%

1. Comparison on Mid-year 2022/23 and 2021/22

Overall Total Municipal Targets for Mid-year	Year	Total Targets for Mid-year	Total Targets Achieved for Mid-year	Total Targets not achieved for Mid-year	Overall Percentage for Mid-year
	2022/23	119	108	11	91%
	2021/22	128	107	21	83 %

Comparison of 2022/23 mid-year targets indicates a 8 % improvement compared to 2021/22+

2. Summary of Unachieved Targets per Department

2.1. BTO

No	KPI	ACTUAL	REASON FOR VARIANCE	CORRECTIVE MEASURE
FVM 05	MSCOA projects implementation	Target not achieved. 1 x MSCOA projects implementation reports compiled	Annual Financial Statements Audit	Service provider already appointed

2.2. Technical Services

No	KPI	Actual	Reason for variance	Corrective Measure

BSID 04	Re-conditioning of transformers	Target Not Achieved, Specification submitted to SCM for processing	None responsive bidder	Re-advertised
BSID 29	Construction of new culverts	Target Not Achieved. Construction of 15 culverts (06 x 825mm pipe at Longden Village and 09 x 900mm Papegaai Village pipe culverts) and construction of 04 (02 x Sweethome and 02 x Papegaai) wingwalls	Target not achieved due to operational reasons (No Diesel and Truck license renewals for the month of October and partially November) and heavy rains	The outstanding 03 x pipe culverts will be installed in the third quarter
BSID 47	Construction of Pinkie Sebotse Sports facility	Target Not Achieved, Construction of guardhouse, change rooms and ablution facility completed, currently busy with Combi courts and Outdoor gym Platform	Slow progress on site due to late payment of contractor on time	The contractor to fast-track the progress and complete the work before end of the Third Quarter

BSID 48	Construction of Fences along the Bypass road	Target Not Achieved , On evaluation stage for appointment of Contractor	None responsive bidder	Re-advertised
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3.3. Community services

No	KPI	Actual	Reason for variance	Corrective Measure
MTOD 34	Procurement of pro-laser 1111	Target Not Achieved specification and procurement process implemented	Procurement process delayed in Finance Department	Continuous follow-ups with Finance
MTOD 35	Procurement Bullet Proofs	Target Not Achieved specification and procurement process implemented	Procurement process delayed in Finance Department	Continuous follow ups with Finance

3.4. Corporate Services

No	KPI	Actual	Reason for variance	Corrective Measure
MTOD 01	Fleet Management	Target not achieved. 3 Graders delivered while there is no tipper truck.	The agreement between the Municipality and Service Provider is mutual and continuous.	The agreement will guide us going forward as per reason for variance.
MTOD 16	Purchasing of Uniform and protective clothing	Target not achieved.	Delays in supply chain processes	Expedite Supply chain processes

3.5. ED & Planning

No	KPI	Actual	Reason for variance	Corrective Measure
SPR 08	Procurement and maintenance of Survey equipment	Target not achieved The Specification developed and the Tender was advertised.	Service providers were not interested	Items to be reduced due to budgetary constraints

3.6. MM' Office

No	KPI	Actual	Reason for variance	Corrective Measure
GGPP 02	Risk and Audit committee meeting	Target not Achieved .01 Audit committee held and Risk committee not held.	Unavailability of the risk committee chairperson	To be held in the 03rd quarter

3. DETAILED MID-YEAR SDBIP REPORT 2022/23

APPROVED BLM MID-YEAR SDBIP 2022-23																	
KP A	BASIC SERVICES AND INFRASTRUCTURE DEVELOPMENT																
ND P	BUILDING KEY CAPABILITIES(HUMAN,PHYSICAL AND INSTITUTIONAL																
OUTCOME 9	IMPROVE ACCESS TO BASIC SERVICES (OUTPUT 2)																
Project Details																	
								Quarterly Projections									
Project /KP Number	Project Name	Project Description (major activities)	Strategic Objective	Location	Key Performance Indicator	2021/22 Baseline	2022/23 Annual Target	Q1	Q2	Mid-year Actual Performance	Reason for variance	Corrective Measure	Q3	Q4	2022 /23 Budget	Portfolio of evidence	Responsible Department
BSD 1	Electrical Equipment	Purchasing of identified Electrical equipment	To ensure minimal energy consumption	BLM	Number identified electrical equipment purchased BY	25 Electrical equipment purchased by June 2022	25 Electrical equipment purchased by June 2023	Procurement processes	10 Electrical equipment purchased .	Target Achieved, 10 Electrical equipment purchased	N/A	N/A	10 Electrical equipment purchased .	5 Electrical equipment purchased .	R1,060,000.00	Proof of Purchase	Technical services

			n by users as per the		June 2023												
BSI D 3	Transformers	Purchasing and Installation of emergency Transformers	national energy reduction strategy	BLM	Percentage emergency transformers purchased and installed as an when required by June 2023	100% emergency transformers purchased and installed as an when required.	100 % Purchasing and Installation of emergency Transformers as an when required by June 2023	N/A	100 % Purchasing and Installation of emergency Transformers as an when required	Target Achieved, 100 % Purchasing and Installation of emergency Transformers as an when required	N/A	N/A	100 % Purchasing and Installation of emergency Transformers as an when required	N/A	R100 000.00	Proof of Purchase and Transformer register	Technical services
BSI D 4	Transformers	Reconditioning of Transformers		BLM	Number Transformers reconditioned by June 2023	20 Transformers reconditioned by June 2022	10 Transformers reconditioned by June 2023	procurement processes	5 Transformers reconditioned.	Target Not Achieved, Specification submitted to SCM for processing	Non responsive bidder	Re-advertised	5 Transformers reconditioned.	N/A	R 500 000	Proof of Purchase and pictures	Technical services

BSI D 9	Replacement of Electrical poles at The grench, Grootpan and samson	Purchasing and replacement of poles		BLM	Number Poles purchased and installed by June 2023	New Indicator	30 Poles purchased and installed by June 2023	procurement processes	Appointment of Contractor, Site Hand Over and Site Establishment.	Target Achieved, Appointment of Contractor, Site Hand Over and Site Establishment	N/A	N/A	30 Poles purchased and installed by June 2023	N/A	R 200 000	Proof of Purchase and pictures	Technical services
BSI D 10	Electrification of households at Witten ext 10	Confirmation of the Project on the IDP, Project Registration, Compilation of Specification/Tender documents, Tender advert, Evaluation, Appointments, Design,	To connect and provide sustainable energy to all households by June 2023	Witten village	Number households electrified and energized at Diepsloot village by June 2023	New indicator	625 households electrified and energized at Witten village by June 2023	PLANNING STAGE - Inception, Concept and Viability, Design Development,	Construction stage - Appointment of Contractor, Site Hand Over and Site Establishment.	Target Achieved, Appointment of Contractor, Site Hand Over and Site Established.	N/A	N/A	Construction stage - Surveying, Pegging, Digging of holes, Planting of poles, Stringing of MV and LV conductors.	Construction stage - Transformer mounting and house connections COMPLETION STAGE: Testing	R12, 494, 000, 00	Advert, appointment letters, site hand over minutes, Quarterly Progress reports, pictures and Completion certificate	Technical services

		Construction, closeout.												and commissioning of 625 connections at Witten			
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BSI D 11	Electrification of households at Lekgwara village	Confirmation of the Project on the IDP, Project Registration, Compilation of Specification/Tender documents, Tender advert, Evaluation, Appointments, Design, Construction, closeout.	To connect and provide sustainable energy to all households by June 2023	Lekgwara village	Number households electrified and energized at Diepsloot village by June 2023	New indicator	40 households electrified and energized at Diepsloot village by June 2023	PLANNING STAGE - Inception, Concept and Viability, Design Development,	Construction stage - Appointment of Contractor, Site Hand Over and Site Establishment.	Target Achieved, Contractor appointed and site handed over for construction, Site established and currently busy with pole planting and stringing of conductors	N/A	N/A	Construction stage - Surveying, Pegging, Digging of holes, Planting of poles, Stringing of MV and LV conductors.	Construction stage - Transformer mounting and house connections COMPLETION STAGE: Testing and commissioning of 40 connections at Lekgwara	R96000.00	Advert, appointment letters, site handover minutes, Quarterly Progress reports, pictures and Completion certificate	Technical services
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BSI D 12	Electrification of households at Diepsloot village Phase 2	Confirmation of the Project on the IDP, Project Registration, Compilation of Specification/Tender documents, Tender advert, Evaluation, Appointments, Design, Construction, closeout.	To connect and provide sustainable energy to all households by June 2023	Diepsloot village	Number households electrified and energized at Diepsloot village by June 2023	New Indicator	19 households electrified and energized at Diepsloot village by June 2023	PLANNING STAGE - Inception, Concept and Viability, Design Development,	Construction stage - Appointment of Contractor, Site Hand Over and Site Establishment.	Target Achieved, Contractor appointed and site handed over for construction. Site established and currently busy with pole planting	N/A	N/A	Construction stage - Surveying, Pegging, Digging of holes, Planting of poles, Stringing of MV and LV conductors.	Construction stage - Transformer mounting and house connections COMPLETION STAGE: Testing and commissioning of 19 connections at Diepsloot	R266,000,00	Advertisement, appointment letters, site handover minutes, Quarterly Progress reports, pictures and Completion certificate	Technical services
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BSI D 13	Electrification of households at Alldays village	Confirmation of the Project on the IDP, Project Registration, Compilation of Specification/Tender documents, Tender advert, Evaluation, Appointments, Design, Construction, closeout.	To connect and provide sustainable energy to all households by June 2021	Alldays village	Number households electrified and energized at Alldays village by June 2023	New indicator	20 households electrified and energized at Alldays village by June 2023	PLANNING STAGE - Inception, Concept and Viability, Design Development,	Construction stage - Appointment of Contractor, Site Hand Over and Site Establishment.	Target Achieved, Contractor appointed and site handed over for construction. Site established and currently busy with digging of holes	N/A	N/A	Construction stage - Surveying, Pegging, Digging of holes, Planting of poles, Stringing of MV and LV conductors.	Construction stage - Transformer mounting and house connections COMPLETION STAGE: Testing and commissioning of 20 connections at Alldays	R 280,000,00	Advert, appointment letters, site handover minutes, Quarterly Progress reports, pictures and Completion certificate	Technical services
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BSI D 16	Construction of electricity substation at Senwabarwana	Confirmation of the Project on the IDP, Project Registration, Compilation of Specification/Tender documents, Tender advert, Evaluation, Appointments, Design, Construction, closeout.	To provide sustainable energy to all households	Senwabarwana electricity substation	Number of substations constructed at Senwabarwana by June 2023	Perimeter fence(120m), Drilling and equipping of borehole(01) and Building of Substation House (160m ²),Paving (350m ²),Access road (1.3km)	01 substation constructed at Senwabarwana by June 2023 (Earthworks, Platform and Outer Fence,Stee Structures	PLANNING STAGE - Inception, Concept and Viability , Design Development,	Construction stage – Appointment of Contractor , Site Hand Over and Site Establishment.	Target Achieved ,Appointment of Contractor, Site Hand Over and Site Established.	N/A	N/A	Construction stage: Earth works, Platform and outer fence	Construction stage - Steel Structures : of Senwabarwana Substation completed at June 2022	R 20,1 38,0 00,0 0	Advert , appointment letters , site hand over minutes, Quarterly Progress reports, pictures and Completion Certificate.	Technical services
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BSI D 17	Roads (Maintenance)	Maintenance of roads	To maintain internal streets and access roads on continuous basis	Senwabarwana	Square meters of patching potholes, number of road signs and, square meters and km of road markings at Senwabarwana Internal Streets and Storm water done by June 2023	2km of road markings, installation of 15 road signs and construction of 02 speed humps , 5km of sweeping and 500 square meters of patching potholes at Senwabarwana Internal Streets and Storm water done by June 2022.	700 Square meters of patching potholes and 50 square meters of road markings at Senwabarwana Internal Streets	Assessment and measurements on the status of the roads. Procurement processes for appointment of service providers	Preparation for Patching of 700sqm of potholes and 50sqm of road markings	Target Achieved. Patching of 700sqm of potholes and 50sqm of road markings	N/A	N/A	Patching of 700sqm of potholes and 50sqm of road markings	N/A	R40000.00	Photographs, Ward Councilors confirmation letter	Technical services
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BSI D 18	Roads (Maintenance)	Maintenance of roads	To maintain internal streets and access roads on continuous basis	Dilaeneng	Square meters of patching potholes and square meters of road markings at Dilaeneng water done by June 2023.	Installation of 10 road signs and construction of 02 speed humps complete with markings, 1km of sweeping and 50 square meters of patching potholes at Dilaeneng Internal Streets and Storm water done by June 2022.	100 Square meters of patching potholes and 10 square meters of road markings at Dilaeneng Internal Streets	Assessment and measurements on the status of the roads. Procurement process for appointment of service providers	Preparation for Patching of 100 sqm of potholes and 10 sqm of road markings	Target Achieved. Patching of 100 sqm of potholes and 10 sqm of road markings	N/A	N/A	Patching of 100 sqm of potholes and 10 sqm of road markings	N/A	R100,000	Photographs, Ward Councilors confirmation letter	Technical services
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BSI D 19	Roads (Maintenance)	Maintenance of roads	To maintain internal streets and access roads on continuous basis	Witten	Square meters of patching concrete drift, number of road signs, square meters and square meters of road markings at Witten Internal Streets and Storm water done by June 2023	2km of road markings, installation of 10 road signs and construction of 04 speed humps and 50 square meters of patching damaged section and construction of a trapezoidal concrete drain at Witten Internal Streets and	5 Square meters of patching concrete drift, 05 number of road signs and 50 sqm of road markings at Witten Internal Streets	Assessment and measurements on the status of the roads. Procurement process for appointment of service providers	Preparation for Patching of 5 sqm potholes, installation of 05 road signs and 50 sqm of road markings and 10 sqm of concrete drift repairing	Target Achieved. Preparation for Patching of 5 sqm potholes, installation of 05 road signs and 50 sqm of road markings and 10 sqm of concrete drift repairing	N/A	N/A	Patching of 5 sqm potholes, installation of 05 road signs and 50 sqm of road markings and 10 sqm of concrete drift repairing	N/A	R30,000	Photographs, Ward Councilors confirmation letter	Technical services
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						Storm water done by June 2022												
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BSI D 20	Roads (Maintenance)	Maintenance of roads		Puraspan	Number of road signs and construction of speed humps complete with markings at Puraspan Internal Streets by June 2023	Installation of 10 road signs and construction of 05 speed humps complete with markings, 2.5km of sweeping at Puraspan Internal Streets and Storm water done by June 2022.	Supply and installation of 20 road signs and construction of 05 speed humps complete with markings at Puraspan Internal Streets by June 2023	Assessment and measurements on the status of the roads. Procurement process for appointment of service providers	Preparation for Installation of 20 road signs and construction of 05 speed humps complete with markings.	Target Achieved. Construction of 05 x speed humps completed. Installation of road signs and markings outstanding.	N/A	N/A	Installation of 20 road signs and construction of 05 speed humps complete with markings.	N/A	R100,000	Photographs, Ward Councilors confirmation letter	Technical services
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BSI D 21	Roads (Maintenance)	Maintenance of roads		Avon	Square meters of patching potholes, number of road signs, square meters and km of road markings at Avon Internal Streets and Storm water done by June 2023	2.0 road markings, installation of 16 road signs, 3.0 km of sweeping and 50 square meters of patching potholes at Avon Internal Streets and Storm water done by June 2022.	50sqm of road markings, installation of 05 road signs,3. 0 km of sweeping and 50 square meters of patching potholes at Avon Internal Streets and Storm water done by June 2023.	Assessment and measurements on the status of the roads. Procurement process for appointment of service providers	Preparation for 50sqm of road markings, installation of 05 road signs ,3.0 km of sweeping and 50 square meters of patching potholes	Target Achieved. Preparation for 50sqm of road markings, installation of 05 road signs,3. 0 km of sweeping and 50 square meters of patching potholes	N/A	N/A	50sqm of road markings, installation of 05 road signs, 3.0 km of sweeping and 50 square meters of patching potholes	N/A	R50, 000	Photographs, Ward Councilors confirmation letter	Technical services
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BSI D 22	Roads (Maintenance)	Maintenance of roads	To maintain internal streets and access roads on continuous basis	Indermark	Square meters of patching potholes, number of road signs, square meters and sqm of road markings at Indermark Internal Streets and Storm water done by June 2023	7 road signs installed, 50 square meters potholes patched and 1 kilometer sweeped at Indermark Internal Streets and Storm water done by June 2022	Supply and installation of 4 road signs, 50 sqm potholes patching and 10sqm of road markings at Indermark Internal Streets and Storm water done by June 2023	Assessment and measurements on the status of the roads. Procurement process for appointment of service providers	Preparation for installation of 04 road signs, patching of 100sqm of potholes, 50sqm of road markings	Target Achieved. Preparation for installation of 04 road signs, patching of 100sqm of potholes, 50sqm of road markings	N/A	N/A	Installation of 04 road signs, patching of 100sqm of potholes, 50sqm of road markings	N/A	R90,000	Photographs, Ward Councilors confirmation letter	
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BSI D 23	Roads (Maintenance)	Maintenance of roads		Kromh ek	Square meters of patching potholes, number of road signs, square meters and km of road markings at Kromh ek Internal Streets and Storm water done by June 2023	14 road signs installed, 50 square meters potholes patched and 1 kilometers swept at Kromh oek Internal Street s and Storm water done by June 2022.	Installation of 05 road signs, 50 sqm of potholes patching, sqm of road markings and 1 kilometers swept at Kromh ek Internal Streets and Storm water done by June 2023.	Assessment and measurements on the status of the roads. Procurement process for appointment of service providers	Preparation for Installation of 05 road signs, 50 sqm of potholes patching, sqm of road markings and 1 kilometers sweeping	Target Achieved. Preparation for Installation of 05 road signs, 50 sqm of potholes patching, sqm of road markings and 1 kilometers sweeping	N/A	N/A	Installation of 05 road signs, 50 sqm of potholes patching, sqm of road markings and 1 kilometers sweeping	N/A	R50, 000	Photographs, Ward Councilors confirmation letter	Technical services
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BSI D 24	Roads (Maintenance)	Maintenance of roads		Devre ede	Number of road signs and constru ction of speed humps, km and square meters of road marking s and square meters of concrete drift repairing at Devrede Internal Streets and Storm water done by June 2023	10 road signs install ed and 1 speed hump constru cted and 1 kilome ter sweep ed at Devre de Intern al Street s and Storm water done by June 2022.	Installat ion of 04 road signs and constru ction of 2 speed hump,1 0sqm repairin g of concret e drift and sweepin g of 1 kilomet er of internal street	Assesm ent and measur ements on the status of the roads. Procure ment process es for appoint ment of service provide rs	Prep erati on for Instal lation of 04 road signs and const ructi on of 2 spee d hum p,10s qm repa ring of conc rete drift and swee ping of 1 kilom eter of inter nal stree t	Target Achieve d. Installat ion of 04 road signs and constru ction of 2 speed hump,1 0sqm repairin g of concret e drift and sweepin g of 1 kilomet er of internal street complet ed	N/A	N/A	Install ation of 04 road signs and constr uction of 2 speed hump, 10sqm repa ring of concre te drift and sweep ing of 1 kilome ter of intern al street	N/A	R100 ,000	Photo graph s, Ward Counc illors confir matio n letter	Tec hnic al serv ices
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BSI D 25	Roads (Maintenance)	Maintenance of roads		Taaibosch	Number of road signs and construction of speed humps, km of sweeping and square meters of patching potholes, square meters and km of road markings at Taaibosch Internal Streets and Storm water done by June 2023	Installation of 10 road signs and construction of 02 speed humps at Taaibosch Internal Streets and Storm water done by June 2022.	Installation of 05 road signs, 150 sqm of potholes patching, construction of 02 speed humps, 50sqm of road markings at Taaibosch Internal Streets and Storm water done by June 2023.	Assessment and measurements on the status of the roads. Procurement process for appointment of service providers	Preparation for Installation of 05 road signs, 150 sqm of potholes patching, construction of 02 speed humps, 50 sqm of road markings	Target Achieved. Preparation for Installation of 05 road signs, 150 sqm of potholes patching, construction of 02 speed humps, 50sqm of road markings	N/A	N/A	Installation of 05 road signs, 150 sqm of potholes patching, construction of 02 speed humps, 50sqm of road markings	N/A	R200,000	Photographs, Ward Councilors confirmation letter	Technical services
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BSI D 26	Roads (Maintenance)	Maintenance of roads		All days	Number of road signs and constru ction of speed humps, and square meters of patchin g pothole s, square meters and km of road marking s at Alldays Internal Streets and Storm water done by June 2023	19 road signs install ed and 8 speed humps constru cted, 5 square meters of pothol es patche d at Allday s Intern al Street s and Storm water done by June 2022.	Installat ion of 15 road signs and constru ction of 06 speed humps, and 200 square meters of patchin g pothole s, 50 square meters of road marking s at Alldays Internal Streets and Storm water done by June 2023	Assesm ent and measur ements on the status of the roads. Procure ment process es for appoint ment of service provide rs	Prep erati on for In stalla tion of 15 road signs and const ructi on of 06 spee d hum ps, and 200 squa re mete rs of patch ing poth oles, 50 squa re mete rs of road marki ngs	Target Achieve d. Installat ion of 15 road signs and constru ction of 06 speed humps, 50 square meters of road marking s complet ed. 200 square meters of patchin g pothole s	N/A	N/A	Install ation of 15 road signs and constru ction of 06 speed humps , and 200 square meters of patchi ng pothol es, 50 square meters of road markin gs	N/A	R300 ,000	Photo graph s, Ward Counc illors confir matio n letter	Tec hnic al serv ices
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BSI D 27	Roads (Maintenance)	Maintenance of roads		Desmond park	Number of road signs and construction of speed humps, km of sweeping and square meters of patching of damaged sections at Desmond Park Internal Streets and Storm water done by June 2023	26 road signs installed and 6 speed humps constructed, 150 square meters of potholes patched at Desmond park Internal Street and Storm water done by June 2022.	Installation of 25 road signs and construction of 7 speed humps, 50 square meters of potholes patching at Desmond park Internal Streets and Storm water done by June 2023.	Assessment and measurements on the status of the roads. Procurement process for appointment of service providers	Preparation for installation of 25 road signs and construction of 7 speed humps, 50 square meters of potholes patching	Target Achieved. Installation of 25 road signs and construction of 7 speed humps, 50 square meters of potholes patching completed.	N/A	N/A	Installation of 25 road signs and construction of 7 speed humps, 50 square meters of potholes patching	N/A	R150 ,000	Photographs, Ward Councilors confirmation letter	Technical services
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BSI D 28	Roads (Maintenance)	Maintenance of roads		Millennium Park	Square meters of road markings and number of road signs at Millennium Park Internal Streets and Storm water done by June 2023	New Indicator	Installation of 10 road signs and 50 square meters of road markings at Millennium Park Internal Streets and Storm water done by June 2023	Assessment and measurements on the status of the roads. Procurement process for appointment of service providers	Preparation for Installation of 10 road signs and 50 square meters of road markings	Target Achieved. Preparation for Installation of 10 road signs and 50 square meters of road markings	N/A	N/A	Installation of 10 road signs and 50 square meters of road markings	N/A	R30, 000	Photographs, Ward Councilors confirmation letter	Technical services
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BSI D 29	Culverts	Construction of new culverts	To construct low water bridges	BLM	Number of culverts constructed complete with wing-walls by June 2023	80 new culverts and 36 wingwalls constructed by June 2022	65 new culverts and 10 wingwalls constructed by June 2023	Assessment and measurements of the streams . Construction of 12 culverts and construction of 04 wingwalls	Construction of 18 culverts and construction of 04 wing walls	Target Not Achieved. Construction of 15 culverts (06 x 825mm pipe at Longden Village and 09 x 900mm Papeg aai Village pipe culverts) and construction of 04 (02 x Sweethome and 02 x Papegai) wingwalls	Target not achieved due to operational reasons (No Diesel and Truck license renewals for the month of October and partially November) and heavy	The outstanding 03 x pipe culverts will be installed in the third quarter	Construction of 15 culverts and 2 wingwall	Construction of 05 culverts	R150,000	Photographs, Ward Councilors confirmation letter	Technical services
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BSI D 32	Road Maintena nce Materials	Purchase	Impr ove main tena nce capa city	BLM	Number material s purchas ed by June 2023	New Indicat or	4 material s purchas ed by June 2023	Specific ation and SCM process es	4 mate rials purchas ed	Target Achieve d.4 material s purchas ed (30 x brooms, 05 wheelba rrows, 10 shovels and 10 digging spades)	N/A	N/A	N/A	N/A	R 20 000	Proof of purch ase	Tec hnic al serv ices
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BSI D 33	Senwabarwana internal and stormwater control phase 11 A	Confirmation of the Project on the IDP, Project Registration, Compilation of Specification/Tender documents, Tender advert, Evaluation, Appointments, Design, Construction, closeout.	To ensure availability of infrastructure to support public transport	Senwabarwana	Kilometres constructed at Senwabarwana Internal Street from gravel to tar and Storm-water channel completed by June 2023	New Indicator	Construction of 2,81 Km of Senwabarwana Internal Street and Stormwater Control Phase 11 A completed by June 2023	Tender Stage, Site Handover and Establishment	CONSTRUCTION STAGE – Site clearance, road excavations and relocations of existing services	Target Achieved, The contractor appointed and handed over site, establishment of site completed, currently busy with layerworks	N/A	N/A	CONSTRUCTION STAGE sub base and base layer works, construction of V-drains and Kerbs for Senwabarwana Internal Street and Stormwater control phase 11 A completed	100% construction of V-drains, Kerbs, Asphalt Surfacing, road marking, and installation of road Signs for Senwabarwana Internal Street and Stormwater control Phase 11 A	R 5 718 498	Design report, approval letter, advert and appointment letter	Technical services
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BSI D 34	Senwabarwana internal and stormwater control phase 11 B	Confirmation of the Project on the IDP, Project Registration, Compilation of Specification/Tender documents, Tender advert, Evaluation, Appointments, Design, Construction, closeout.	To ensure availability of infrastructure to support public transport	Senwabarwana	Kilometres constructed at Senwabarwana Internal Street from gravel to tar and Storm-water channel completed by June 2023	New Indicator	Construction of 2,41 Km of Senwabarwana Internal Street and Stormwater Control Phase 11 B completed by June 2023	Tender Stage, Site Handover and Establishment	CONSTRUCTION STAGE – Site clearance, road excavations and relocations of existing services	Target Achieved, The contractor appointed and handed over site, establishment of site completed, currently busy with layerworks	N/A	N/A	CONSTRUCTION STAGE sub base and base layer works, construction of V-drains and Kerbs for Senwabarwana Internal Street and Stormwater control phase 11 B completed	100% construction of V-drains, Kerbs, Asphalt Surfacing, road marking, and installation of road Signs for Senwabarwana Internal Street and Stormwater control Phase 11 B completed	R 7009870	Design report, approval letter, advert and appointment letter	Technical services
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BSI D 35	Construction of Alldays Internal Street and Stormwater Control Phase 2	Confirmation of the Project on the IDP, Project Registration, Compilation of Specification/Tender documents, Tender advert, Evaluation, Appointments, Design, Construction, closeout.	To ensure availability of infrastructure to support public transport	All days town	Kilometres constructed at Senwabarwana Internal Street from gravel to tar and Storm-water channel completed by June 2023	New Indicator	Construction of 3,8 Km of sub base layer works, completed by June 2023	Planning stage Inception and Preliminary Design development	Design approval and Tender stage	Target Achieved, Design approved and the project is on adjudication stage for appointment of Contractor	N/A	N/A	CONSTRUCTION STAGE – Site clearance, road excavations and relocations of existing services	100% CONSTRUCTION STAGE sub base layer works, completed	R 24 176 190	Advert ,appointment letters ,hand over minutes,Site visit report ,pictures and Completion certificate	Technical services
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BSID 36	Construction of Avon Multipurpose community centre	Confirmation of the Project on the IDP, Project Registration, Compilation of Specification/Tender documents, Tender advert, Evaluation, Appointments, Design, Construction, closeout.	To provide safe and sustainable recreational and social facilities	Avon	Number of Community hall Completed by June 2023	New Indicator	Construction of Avon Multipurpose Community centre Completed by June 2023	Planning stage Inception and Preliminary Design development	Design approval and Tender stage	Target Achieved , Design approved and the contractor appointed awaiting for site handover	N/A	N/A	Site handover, Site establishment, Clearance, pegging, foundations and Internal and External walls upto window level	100% construction of Avon Community halls Completed by June 2023	R7,000,000	Advert ,appointments letters ,handover minutes, Site visit report ,pictures and Completion certificate	Technical services
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BSI D 37	Construction of Danzig Creche	Confirmation of the Project on the IDP, Project Registration, Compilation of Specification/Tender documents, Tender advert, Evaluation, Appointments, Design, Construction, closeout.	To provide safe and sustainable educational facility services	Danzig	Number of Creche Completed by June 2023	New Indicator	Construction of Danzig Creche Completed by June 2023	Planning stage Inception and Preliminary Design development	Design approval and Tender stage	Target Achieved, Design approved and the project is on adjudication stage for appointment of Contractor	N/A	N/A	Site handover, Site establishment, Clearance, pegging, foundations and Internal and External walls upto window level	100% construction of Roofing and finishes for Danzig creche Completed by June 2023	R1,850,000,00	Advert, appointment letters, handover minutes, Site visit report, pictures and Completion certificate	Technical services
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BSID 38	Construction of Mongalo Creche	Confirmation of the Project on the IDP, Project Registration, Compilation of Specification/Tender documents, Tender advert, Evaluation, Appointments, Design, Construction, closeout.	To provide safe and sustainable educational facility services	Mongalo	Number of Creche Completed by June 2023	New Indicator	Construction of Mongalo Creche Completed by June 2023	Planning stage Inception and Preliminary Design development	Design approval and Tender stage	Target Achieved, Design approved and the project is on adjudication stage for appointment of Contractor	N/A	N/A	Site handover, Site establishment, Clearance, pegging, foundations and Internal and External walls upto window level	100% construction of Mongalo creche Completed	R1,850,000,00	Advert, appointment letters, handover minutes, Site visit report, pictures and Completion certificate	Technical services
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BSI D 47	Construction of Pinkie Sebotse Sports facility	Confirmation of the Project on the IDP, Project Registration, Compilation of Specification/Tender documents, Tender advert, Evaluation, Appointments, Design, Construction, closeout.	To provide safe and sustainable recreation and social facilities	Pinkie-Sebotse	Percentage Construction of Pinkie-Sebotse sports facility completed by September 2022(Construction of earthworks on Soccer field and Athletic , construction of Palisade fence ,Change rooms and ablution facility, Combination courts)	Palisade Fence, Earthworks for soccer field and brick works on abtution facility and Guard house completed	100% Construction of Pinkie-Sebotse sports facility completed by September 2022 establishment and site clearing (100 %),Construction of earthworks on Soccer field and Athletic tracks 100%, construction of Palisade fence 100%, Construction of guard house, change rooms	Construction of guard house, change rooms and ablution facility 100%, Combi courts and steet grand stand and Atificial grass)	100% Construction of Pinkie-Sebotse sport s facility completed by Septembe r 2022 establishment and site clearing (100 %),Construction of earth works on Soccer field and Athle	Target Not Achieved, Construction of guardhouse,change rooms and ablution facility completed, currently busy with Combi courts and Outdoor gym Platform	Slow progress on site due to late payment of contractor	The contractor to fast track the progress and complete the work before end of the Third Quarter	N/A	N/A	R2, 803, 442.00	Advert ,appointments letters ,handover minutes,Site visit report ,pictures and Completion certificate	Tec hnic al serv ices
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BSI D 48	Construc tion of Fences along the Bypass road	Construc tion of Fences along the Bypass road		BLM	Number of fence contru cted comple te with wing- walls by June 2023	New Indicat or	1 fence contru cted comple te with wing- walls by June 2023	Procure ment Process es	Appoi ntment of Contractor , Site Hand Over and Site Estab lishment.	Target Not Achieved, On evaluati on stage for appoint ment of Contractor	Non e responsi ve bidd er	Re- adv ertised	Constr uction of fences comple ted by June 2023	N/A	R150 000	Photo graphs, Ward Counc illors confir matio n letter	Tec hnic al serv ices
BSI D 52	Indigent relief	Provisio n of indigent services	To provi de indig ent relief	BLM	Number Indigent register updated (free basic electrici ty) by June 2023	.5340 Indige nt provid ed with Free basic electri city	4 x Indigent register updated (free basic electrici ty) by June 2023	1 x indigent register updated (free basic electrici ty) by Septem ber 2022	1 x indig ent regis ter upda ted (free basic electr icity) by Dece mber 2022	Target achie ved. 1 x indigent register updated (free basic electrici ty) by Decemb er 2022	N/A	N/A	1 x indige nt registe r update d (free basic electri city) by March 2023	1 x indig ent regis ter upda ted (free basic electr icity) by Marc h 2023	R 1408 973	Updat ed Indige nt Regist er (applic ation forms)	Bud get & Tre asu ry
KP A	INSTITUTIONAL TRANSFORMATION AND ORGANISATIONAL DEVELOPMENT																
ND P	BUILDING CAPABLE AND DEVELOPMENTAL STATE																
OU TC		ADMINIS TRATIVE															

OM E 9		AND FINANCI AL CAPABIL ITY															
Project Details																	
Pro ject /KP I Nu m b e r	Project Name	Project Descripti on (major activities)	Strat egic Obj ective	Loca tion	Key Perform ance Indicato r	2021/2 2 Baseli ne	2022/23 Annual Target	Quarterly Projections							2022 /23 Bud get	Portfol io of eviden ce	Res pon sibl e Dep art men t
								Q1	Q2	Mid- year Actual Perform ance	Rea son for vari anc e	Cor rect ive Me asu re	Q3	Q4			
MT OD 01	Fleet Managem ent	purchase	impr oved fleet man age ment	BLM	Number plants purchas ed(graders and tipper truck) by June 2023	Two vehicl es purchas ed	3 plants purchas ed(2 graders and 1 tipper truck) by June 2023	Specific ation and SCM process es	3 plant s purch ase d(2 grad ers and 1 tippe r truck)	Target Achieve d 3 plants purchas ed (Graders and tipper truck)	N/A	N/A	N/A	N/A	R 7 000 000	Proof of purch ase. Photo s	Cor por ate serv ices
MT OD 2	IT Master Plan	Appoint ment	Impr oved IT envir onm ent	BLM	Number Develop ed IT Master Plan	New Indicat or	01 Develop ed IT Master Plan by June 2023	Specific ation and SCM process es	IT Mast er Plan	Target Achieve d. S[pecific ations and SCM process es develop ed	N/A	N/A	N/A	N/A	R 250 000. 00	Report	Cor por ate serv ices

MT OD 03	Establishment Disaster Recovery centre	Appointment	Improved IT environment	BLM	Number Disaster Recovery Centre established and maintained by June 2023	New Indicator	01 Disaster Recovery Centre established by June 2023	N/A	Specification and SCM processes	N/A	N/A		01 Disaster Recovery Centre established by June 2023	N/A	R 500 000.00	Report	Corporate services
MT OD 06	Cloud back-up	Appointment	Improved IT environment	BLM	Number Service Provider appointed for cloud back-up by June 2023	New Indicator	01 Service Provider appointed for cloud back-up by June 2023	Specific and SCM processes	01 Service Provider appointed	Target achieved . Specific and SCM processes finalised	N/A	N/A	N/A	N/A	R 170 000	Report	Corporate services
MT OD 09	Training for councillors	To conduct councilors training	To improve skills and maximize productivity	BLM	Number councillors conducted By June 2023	44 Councilors trained	44 Councilors trained by June 2023	payment of outstanding training debt	44 Councilors trained	Target Achieved.All 44 councilors trained	N/A	N/A	-	training 5 councilors	R 500 000.00	Report	Corporate services

MT OD 10	Training for officials & Interns	To conduct employee training	to improve skills and maximize productivity	BLM	Number of employees trained by June 2023	15 Employees trained by June 2022	10 Employees trained by June 2023	N/A	10 Employees trained	N/A	N/A		N/A	N/A	R 700 000	Report	Corporate services
MT OD 11	Municipal employee bursaries	Support to employees	To improve skills and maximize productivity	BLM	Number of employees awarded bursary by June 2023	2021 Bursary scheme	6 employees awarded bursary by June 2023	N/A	N/A	N/A	N/A		6 employees awarded bursary	N/A	R 265 000	Report	Corporate services
MT OD 12	Clocking system	Maintenance of Clocking system	To enhance human resource management and development	BLM	Number of face recognition devices purchased and quarterly maintenance reports compiled by June 2023	New Indicator	One purchase of face recognition device and four quarterly maintenance reports by June 2023	Face recognition device purchased and one quarterly maintenance report compiled	one quarterly maintenance report compiled	Target Achieved. Quarterly maintenance report compiled	N/A	N/A	one quarterly maintenance report compiled	one quarterly maintenance report compiled	R 100 000	Report	Corporate services

MT OD 15	Employee wellness	Conducting employee wellness	improve employee health and well- being, optimize performance and productivity	BLM	Number Reports on the employee wellness conducted by June 2023	Two Reports on employee wellness conducted	Two Reports on employee wellness conducted by June 2023	N/A	N/A	N/A	N/A	N/A	N/A	Two Reports on the employee wellness conducted	R 50 000. 00	Report and attendance registers	Corporate services
MT OD 16	Uniform and protective clothing	Purchasing of Uniform and protective clothing	To protect employees from exposure to workplace hazards and the risk of	BLM	Number of employees provided with protective clothing by June 2023	90 employees provided with PPE	90 employees provided with protective clothing by June 2023	Appointment of services provider	90 employees provided with protective clothing.	Target not achieved.	Delays in supply chain processes	Expedite Supply chain processes	N/A	N/A	R 700 000	Collection register	Corporate services

			injuries														
MT OD 18	Conduct waste disposal facilities external audits	Conduct external Audits	To ensure efficient Waste Management	BLM	Number waste disposal facilities external audits conducted by June 2023	New Indicator	01 waste disposal facilities external audit conducted by June 2023	N/A	N/A	N/A	N/A	N/A	01 waste disposal facilities external audits conducted	N/A	R 200 000	Reports	Community Services
MT OD 22	Conduct Cleaning Campaigns	Facilitation of Cleaning Awareness and Campaigns	To ensure awareness on waste management	BLM	Number of cleaning campaigns conducted	04 cleaning campaigns conducted	04 cleaning campaigns conducted	01 cleaning campaigns conducted	01 cleaning campaigns conducted	Target Achieved cleaning campaign conducted	N/A	N/A	01 cleaning campaigns conducted	01 cleaning campaigns conducted	R100 000	Reports and photos	Community Services

MT OD 23	Sign boards, notices and flyers		To ensure compliance on waste management	BLM	Number of Sign boards, notices and flyers procured by June 2023	New Indicator	20 Sign boards, 10 notices and 100 flyers procured by June 2023	Needs and priorities assessments	Specifications compiled	Target Achieved needs and priorities assessment conducted	N/A	N/A	SCM procurement	20 Sign boards, 10 notices and 100 flyers procured	R150 000	Proof of purchase	Community Services
MT OD 24	Landfill maintenance	Maintenance of landfill sites	To ensure proper maintenance and operation of site	BLM	Number landfill site maintenance reports compiled by June 2023	1 2 landfill site maintenance reports compiled	12 landfill site maintenance reports compiled by June 2023	3 landfill site maintenance reports compiled	3 landfill site maintenance reports compiled	Target Achieved 3 Landfill site maintenance reports compiled	N/A	N/A	3 landfill site maintenance reports compiled	3 landfill site maintenance reports compiled	R3,5 51 000. 00	Reports	Community Services
MT OD 31	Procurement of cemetery record books	Procurement	To ensure that grave sites are registered	BLM	Number Cemetery record books purchased by June 2023	05 cemetery records books procured	05 Cemetery record books procured by June 2023	N/A	05 cemetery records books procured	Target achieved. 05 cemetery records books procured	N/A	N/A	N/A	N/A	R 106 000. 00	Proof of purchase	Community Services

MT OD 34	Procurement of prolaser 1111	procurement	To ensure enough equipment for Traffic services	BLM	Number prolaser 1111 purchased by June 2023	01 Prolazer 1111 procured by June 2022	01 Prolazer 1111 procured by June 2023	Specification and Procurement	01 Prolazer 1111 procured	Target Not Achieved specification and procurement process implemented	Procurement process delayed in Finance Department	Continuous follow ups with Finance	N/A	N/A	R180 000.00	Proof of purchase	Community Services
MT OD 35	Procurement Bullet Proofs	Procurement	To ensure safety for Law Officers	BLM	Number of Bullet Proofs procured by June 2023	New Indicator	12 Bullet Proofs vests procured by June 2023	Specification and Procurement	12 bullet Proofs procured	Target Not Achieved specification and procurement process implemented	Procurement process delayed in Finance Department	Continuous follow ups with Finance	N/A	N/A	R 120 000.00	PoP	Community Services

MT OD 36	Calibration of speed machines	Calibration and reporting	Maintenance	BLM	Number Maintenance Report compiled by June 2023	4 Maintenance Report compiled by June 2022	4 Maintenance Report compiled by June 2023	1 Maintenance Report compiled	1 Maintenance Report compiled	Target Achieved 1 maintenance report compiled process implemented	N/A	N/A	1 Maintenance Report compiled	1 Maintenance Report compiled	R 120 000.00	Reports	Community Services
MT OD 37	Procurement of stationery	purchase	To ensure enough material for Traffic services	BLM	Percentage traffic stationery purchased by June 2023	100% Percentage traffic stationery purchased by June 2022	100% Percentage traffic stationery purchased by June 2023	N/A	100% Percentage traffic stationery purchased	Target achieved. 100% Percentage traffic stationery purchased	N/A	N/A	N/A	N/A	R 250 000.00	Proof of purchase	Community Services
MT OD 38	Catering for four awareness's	Coordinate awareness campaigns	To celebrate transport month and promote awareness	BLM	Number transport Awareness Event conducted by June 2023	2 transport Awareness Event conducted by June 2022	4 transport Awareness Event conducted by June 2023	1 transport Awareness Event conducted	1 transport Awareness Event conducted	Target Achieved 1 transport awareness event conducted process implemented	N/A	N/A	1 transport Awareness Event conducted	1 transport Awareness Event conducted	R 120 000.00	Reports	Community Services

MT OD 39	Mainten ance of equipme nt	Maintena nce	To ensu re prop er work ing equi pme nt	BLM	Number VTS machi nes calibrat ed by June 2023	One VTS machi nes calibra ted by June 2022	One VTS machi nes calibrat ed by June 2023	N/A	N/A	N/A	N/A	N/A	One VTS machi nes calibra ted	N/A	R50, 000. 00	Report	Co mmu nity Ser vice s
MT OD 40	Pound Awarene ss campai gns	campai gns	Pro mote safet y	BLM	Number awarene ss campai gns conduct ed by June 2023	4 awarene ss campai gns conduct ed by June 2022	4 awarene ss campai gns conduct ed by June 2023	1 awarene ss campai gns conduct ed	1 awarene ss campai gns conduct ed	Target Achieve d 1 awarene ss campai gns conduct ed process implem ented	N/A	N/A	1 awarene ss campai gns conduct ed	1 awarene ss campai gns conduct ed	R103 000. 00	Report s	Co mmu nity Ser vice s
MT OD 41	Protectiv e Clothing	purchase	Avai labili ty of PPE	BLM	Number of uniform purchas ed for Law Enforce ment Person nel by June 2023	New Indicat or	10 set of uniform purchas ed for Law Enforce ment Person nel by June 2023	Specific ation and SCM process es	10 set of unifo rm purch ase d for Law Enfor ceme nt Pers onnel	Target Achieve d specific ation and scm process es process implem ented	N/A	N/A	N/A	N/A	R 200 000. 00	Proof of purch ase	Co mmu nity Ser vice s

MT OD 45	Mainten ance of buildings	Maintena nce	To ensu re safe Muni cipal facili ties	BLM	Number municip al build ings maintai ned by June 2023	3 muni cipal buildin gs mainta ined by June 2022	7 municip al building s mainta ined by June 2023	Assess ment	Speci ficati ons comp iled and proc urem ent	Target Achieve d assess ment process implem ented	N/A	N/A	7 muni cipal buildin gs mainta ined by June 2023	N/A	R500 000	Report s	Co mmu nity Ser vice s
MT OD 46	Mainten ance of Sports facilities	Maintena nce	To ensu re user- frien dly Spor ts facili ties	BLM	Number sports facilitie s maintai ned by June 2023	2 spor ts faciliti es mainta ined by June 2022	3 sports facilitie s mainta ined by June 2023	Assess ment	Speci ficati on and proc urem ent	Target Achieve d assess ment process implem ented	N/A	N/A	3 spor ts faciliti es mainta ined	N/A	R300 000	Report s	Co mmu nity Ser vice s
MT OD 47	Mainten ance of Communi ty halls	Maintena nce	To ensu re user- frien dly Com muni ty Halls	BLM	Number commu nity halls maintai ned by June 2023	2 comm nity halls mainta ined by June 2022	6 commu nity halls mainta ined by June 2023	Assess ment	Speci ficati on and proc urem ent	Target Achieve d assess ment process implem ented	N/A	N/A	6 comm nity halls mainta ined	N/A	R106 000	Report s	Co mmu nity Ser vice s

MT OD 48	Procurement of disaster relief material	Procurement	To ensure effective Disaster Management	BLM	Number relief material procured (tents, school uniforms, blankets, mattresses) by June 2023	4 relief material procured (tents, school uniforms, blankets, mattresses) by June 2022	120 relief material procured (10 tents, 10 school uniforms, 50 blankets, 50 mattresses) by June 2023	Specifications	120 relief material procured (10 tents, 10 school uniforms, 50 blankets, 50 mattresses) by June 2023	Target Achieved specifications process implemented	N/A	N/A	N/A	N/A	R400 000	Proof of purchase	Community Services
MT OD 49	Conduct Disaster Management education and awareness campaigns to communities	campaigns	To ensure effective Disaster Management	BLM	Number disaster education and awareness campaigns conducted by June 2023	4 Education and awareness campaigns conducted by June 2022	4 Education and awareness campaigns conducted by June 2023	1 Disaster Education and awareness campaigns conducted	1 Disaster Education and awareness campaigns conducted	Target Achieved 1 disaster education and awareness campaigns conducted process implemented	N/A	N/A	1 Disaster Education and awareness campaigns conducted	1 Disaster Education and awareness campaigns conducted	R50 000.00	Reports	Community Services

MT OD 51	IDP Steering Committees and Review Sessions	Compilation of quarterly SDBIP Reports	Compliance with legislations	BLM	Number of SDBIP Reports compiled by June 2023	Four SDBIP Reports compiled by June 2022	Four SDBIP Reports compiled by June 2023	Fourth Quarter SDBIP 2021/22	First Quarter SDBIP Report 2022/23	Target Achieved. Fourth Quarter SDBIP report developed	N/A	N/A	Mid-year Quarter SDBIP Report 2022/23	Third Quarter SDBIP Report 2022/23	R 500 000.	Reports	MM/ Mayor' Office
MT OD 52	Performance Assessments	Conducting individual performance Assessments	Enhanced Municipal performance	BLM	Number individual performance assessments conducted(Annual and mid-year) by June 2023	Two sessions conducted	Two Individual Assessments conducted(Annual and Mid-year) by June 2023	N/A	N/A	N/A	N/A	N/A	Annual and Mid-year Individual Assessments conducted	N/A	R10 000.00	Reports and Registers	MM/ Mayor' Office
MT OD 53	Security Management	Appointment and payment of Physical Security service provider	Secure municipal property	BLM	Number Physical security services reports compiled by June 2023	Physical security provided to all sites	12 Physical security services reports compiled by June 2023	3 Physical security services reports compiled	3 Physical security services reports compiled	Target Achieved. Three security reports compiled and served before Exco			3 Physical security services reports compiled	3 Physical security services reports compiled	R 17 000 000	Reports	MM/ Mayor' Office

MT OD 56	Gazetting of By-laws	Gazetting	Strengthen municipal legal services	BLM	Number by-laws gazetted by June 2023	New Indicator	Two by-laws gazetted by June 2023	One by-law gazetted	N/A	Target Not Achieved one by-law gazetted process not implemented	Insufficient Budget allocated	All by laws will be gazetted in the third quarter	One by-law gazetted	N/A	R 70 000	Reports	MM/ Mayor' Office
MT OD 57	Contract Management	Reports	Strengthen municipal legal services	BLM	Number contract management reports compiled by June 2023	New Indicator	Four contract management reports compiled by June 2023	One contract management reports compiled	One contract management reports compiled	Target Achieved one contract management reports compiled	N/A	N/A	One contract management reports compiled	One contract management reports compiled	OPE X	Reports	MM/ Mayor' Office
MT OD 58	Litigations	Compilation of reports	Strengthen municipal legal services	BLM	Number litigation reports compiled by June 2023	New Indicator	Four litigation reports compiled by June 2023	One litigation report compiled	One litigation report compiled	Target Achieved one litigation report compiled process implemented	N/A	N/A	One litigation report compiled	One litigation report compiled	R 2 000 000	Reports	MM/ Mayor' Office

OU TC OM E 9		IMPLE M ENTATIO N OF COMMU NITY WORKS PROGRA MME																
Project Details																		
Pro ject /KP I Nu m b er	Project Name	Project Descripti on (major activities)	Strat egic Obj ective	Loca tion	Key Perform ance Indicato r	2020/2 1Basel ine	2021/22 Annual Target	Quarterly Projections							2020 /21 Bud get	Portfol io of eviden ce	Res pon sibl e Dep art men t	
								Q1	Q2	Mid- year Actual Perform ance	Rea son for vari anc e	Cor rect ive Me asu re	Q3	Q4				

LED 01	LED Projects	Financial support to LED Projects	To create and promote LED initiatives in the business sector	BLM	Number of LED Projects Financially supported by June 2023	3 projects supported financially	3 LED Projects Financially supported by June 2023	Identification of SMMEs to be supported	facilitate the appointment process of service provider	Target Archived. Service providers for the procurement of items for 3 projects appointed and delivered as per the specifications	N/A	N/A	3 LED Projects Financially supported	Project close out report	R530.000.00	Reports and pictures	Economic Development & Planning
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LE D 03	Informal traders	management of hawkers	To create and promote LED initiatives in the business sector	BLM	Number of quarterly reports on management of hawkers compiled by June 2023	Four quarterly reports on management of hawkers compiled by June 2022	Four quarterly reports on management of hawkers compiled by June 2023	One quarterly report on management of hawkers compiled	One quarterly report on management of hawkers compiled	Target Archived. Monitoring and management of hawkers conducted on the 6th to 7th November 2022, 14 & 20 December 2022 and 20 December 2022.	N/A	N/A	One quarterly report on management of hawkers compiled	One quarterly report on management of hawkers compiled	OPE X	Reports	Economic Development & Planning
LE D 04	Informal Traders By-Law	workshop on about the by-law	To create and promote LED initiatives in the	New Indicator	Number of workshops conducted on informal traders by-law by June 2023	New Indicator	Two workshops conducted on informal traders by-law by June 2023	N/A	N/A	N/A	N/A	N/A	Two workshops conducted on informal traders by-law by	N/A	OPE X	Reports	Economic Development & Planning

			business sector										June 2023				
LED 05	EPWP - Grant	Appointment of EPWP PRACTITIONERS	To create job opportunities through EPWP programme	BLM	Number job opportunities created through EPWP programme by June 2023	235 opportunities created	250 EPWP job opportunities created by June 2023	250 EPWP job opportunities created	N/A	Target achieved. 250 EPWP job opportunities created	N/A	N/A	N/A	N/A	R 5148040	List and reports	Community Services
FINANCIAL VIABILITY AND MANAGEMENT																	
NDP	BUILDING OF KEY CAPABILITIES(HUMAN,PHYSICAL &INSTITUTIONAL)																
OUTPUT 9		ADMINISTRATIVE AND FINANCIAL CAPABILITY (OUTPUT 6)															
Project Details																	

Project /KPI Number	Project Name	Project Description (major activities)	Strategic Objective	Location	Key Performance Indicator	2021/22 Baseline	2022/23 Annual Target	Quarterly Projections						2022 /23 Budget	Portfolio of evidence	Responsible Department	
								Q1	Q2	Mid-year Actual Performance	Reason for variance	Corrective Measure	Q3				Q4
MF VM 01	Annual financial statement	Compilation of AFS	Enhance Sound Municipal financial viability and management	BLM	Number set of AFS Compiled & submitted to AGSA,LPT,COG OHSTA & NT by June 2023	2020/21 AFS compiled & submitted to AGSA, LPT& NT	One set of AFS Compiled & submitted to AGSA,LPT,COG OHSTA & NT by June 2022	AFS Compiled & submitted to AGSA,LPT,COG OHSTA & NT by June 2023	N/A	Target achieved. AFS Compiled & submitted to AGSA,LPT,COG OHSTA & NT by June 2023	N/A	N/A	N/A	N/A	R950,000	Acknowledgment of the receipt from AGSA, LPT, COHSTA & NT	Budget & Treasury
MF VM 03	Mid-year report (Sec 72)	Compilation of mid-year report (sec 72)	Enhance Sound Municipal financial viability and management	BLM	Number mid-year report(Sec 72 report) compiled by June 2023	Mid-Year report compiled by June 2022	One mid-year report(Sec 72 report) compiled by June 2023	N/A	N/A	N/A	N/A	N/A	One mid-year report compiled and submitted to LP & NT	N/A	OPEX	Council resolution, Acknowledgment of receipt from LP & NT	Budget & Treasury

MF VM 04	Quarterly mSCOA data strings report	Compilation of reports	Enhance Sound Municipal financial viability and management	BLM	Number Quarterly mSCOA data strings report compiled by June 2023	4 Quarterly mSCOA data strings report compiled by June 2022	4 Quarterly mSCOA data strings report compiled by June 2023	1 Quarterly mSCOA data strings report compile	1 Quarterly mSCOA data strings report compile	Target achieved. 1 Quarterly mSCOA data strings report compile	N/A	N/A	1 Quarterly mSCOA data strings report compile	1 Quarterly mSCOA data strings report compile	OPE X	Reports	Budget & Treasury
MF VM 05	MSCOA projects implementation	Compilation of reports	Enhance Sound Municipal financial viability and management	BLM	Number MSCOA projects implementation reports compiled by June 2023	One MSCOA project implementation reports compiled by June 2022	4 x MSCOA projects implementation reports compiled by June 2023	1 x MSCOA projects implementation reports compiled	1 x MSCOA projects implementation reports compiled	Target not achieved. 1 x MSCOA projects implementation reports compiled	Annual Financial Statements Audit	Service provider already appointed	1 x MSCOA projects implementation reports compiled	1 x MSCOA projects implementation reports compiled	OPE X	Project Reports	Budget & Treasury

MF VM 06	Reconciliation and register	Compilation of reports	Enhance Sound Municipal financial viability and management	BLM	Number of monthly reconciliation, registers and schedules compiled by June 2023	12 monthly reconciliation and registers reported to portfolio by June 2022	408 x monthly reconciliation, registers and schedules compiled by June 2023	102 x monthly reconciliation, registers and schedules compiled by Sept 2022	102 x monthly reconciliation, registers and schedules compiled by Dec 2022	Target achieved. 102 x monthly reconciliation, registers and schedules compiled by Dec 2022	N/A	N/A	102 x monthly reconciliation, registers and schedules compiled by March 2023	102 x monthly reconciliation, registers and schedules compiled by June 2023	OPE X	Reconciliation, registers and schedules compiled/performed	Budget & Treasury
MF VM 07	Annual Budget (Draft)	Compilation of reports	Enhance Sound Municipal financial viability and management	BLM	Number draft budget compiled by June 2023	1 draft budget compiled & tabled by June 2022	1 x draft budget compiled by March 2023	N/A	N/A	N/A	N/A	N/A	1 x draft budget compiled & tabled March	N/A	OPE X	Council Resolution	Budget & Treasury

MF VM 08	Annual Budget (Final)	Compilation of reports	Enhance Sound Municipal financial viability and management	BLM	Number budget compiled by June 2023	1 Final budget compiled by June 2022	1 x Final budget compiled by June 2023	N/A	N/A	N/A	N/A	N/A	N/A	1 x Final budget compiled	OPE X	Council Resolution	Budget & Treasury
MF VM 09	Adjustment budget	Compilation of adjustment budget	Enhance Sound Municipal financial viability and management	BLM	Number adjustment budget compiled by June 2023	Adjustment budget compiled	1 x adjustment budget compiled and submitted to council, LP & NT by June 2023	N/A	N/A	N/A	N/A	N/A	1 x adjustment budget compiled and submitted to LP & NT	N/A	OPE X	Council resolution	Budget & Treasury

MF VM 12	Compile financial report, (section 52)	Compilation of report	Enhance Sound Municipal financial viability and management	BLM	Number quarterly financial reports compiled and reported to EXCO & Council by June 2023	4 x quarterly financial report compiled and reported to EXCO & Council by June 2022	4 x quarterly financial report compiled and reported to EXCO & Council by June 2023	1 x quarterly financial report compiled and reported to EXCO & Council	1 x quarterly financial report compiled and reported to EXCO & Council	Target achieved. 1 x quarterly financial report compiled and reported to EXCO & Council	N/A	N/A	1 x quarterly financial report compiled and reported to EXCO & Council	1 x quarterly financial report compiled and reported to EXCO & Council	OPE X	Reports	Budget & Treasury
MF VM 13	Procurement plan	Compilation of report	Enhance Sound Municipal financial viability and management	BLM	Number procurement plan developed and approved by June 2023	1 x procurement plan developed and approved	1 x procurement plan developed and approved by June 2023	1 procurement plan developed and approved	N/A	Target achieved. 1 procurement plan developed and approved	N/A	N/A	N/A	N/A	OPE X	Procurement plan	Budget & Treasury

MF VM 15	Conduct training of SCM practitioner	Conduct training of SCM practitioner	Enhance Sound Municipal financial viability and management	BLM	Number SCM Training attended by June 2023	SCM Training attended	1 x SCM Training conducted by June 2023	N/A	N/A	N/A	N/A	N/A	1 x SCM Training attended	N/A	R200,000.	Attendance Register	Budget & Treasury
MF VM 16	Acquisition management(Bids Register)		Enhance Sound Municipal financial viability and management	BLM	12 updated awarded Bids reports by June 2023	12 x updated awarded Bids reports by June 2022	4 x updated awarded Bids placed on website by June 2023	1 x updated list awarded Bids placed on website	1 x updated list awarded Bids placed on website	Target achieved .1 x updated list awarded Bids placed on website	N/A	N/A	1 x updated list awarded Bids placed on website	1 x updated list awarded Bids placed on website	OPE X	List of awarded Bids (updated)	Budget & Treasury
MF VM 17	Revenue management committee	Revenue management committee meetings to be held	Enhance Sound Municipal financial viability and	BLM	Number revenue management meetings held by June 2023	Two revenue management meetings held	4 x revenue management meetings to be held by June 2023	1 x revenue management meeting to be held	1 x revenue management meeting to be held	Target achieved. 1 x revenue management meeting to be held	N/A	N/A	1 x revenue management meeting to be held	1 x revenue management meeting to be held	OPE X	Attendance Register	Budget & Treasury

			management														
MF VM 28	Unbundling of Asset Register	Unbundling of Asset Register	Enhance Sound Municipal financial viability and management	BLM	Number unbundling of assets report compiled by June 2023	Asset unbundling reports	1 x unbundling of assets report compiled by June 2023	1 x Report on asset Unbundling	N/A	Target achieved. 1 x Report on asset Unbundling	N/A	N/A	N/A	N/A	R 1200 000	Unbundling of Asset report	Budget & Treasury
MF VM 29	Insurance of Municipal assets	Insurance of Municipal Assets	Improve asset lifespan	BLM	Number of insurance policy / agreement signed by June 2023	Number of insurance policy / agreement signed	1 x insurance policy / agreement signed	N/A	N/A	N/A	N/A	N/A	N/A	N/A	R140 0,00 0.00	Signed Insurance Policy	Budget & Treasury

MF VM 30	Reporting of incidents occurred	Reports	Enhance Sound Municipal financial viability and management	BLM	Number of incidents reports compiled by June 2023	12 monthly incidents reports compiled by June 2022	12 monthly incidents reports compiled by June 2023	1 x incidents report compiled	1 x incidents report compiled	Target achieved. 1 x incidents report compiled	N/A	N/A	1 x incidents report compiled	1 x incidents report compiled	OPE X	Incidents Reports	Budget & Treasury

GOOD GOVERNANCE AND PUBLIC PARTICIPATION

ND P ACTIVE ENGAGEMENT OF CITIZENS IN THEIR OWN DEVELOPMENT

OU TC OM E 9 DEEPEN DEMOCRACY THROUGH A REFINED WARD COMMITTEE MODEL(OUTPUT 5)

Project Details

Project /KP Number	Project Name	Project Description (major activities)	Strategic Objective	Location	Key Performance Indicator	2021/22 Baseline	2022/23 Annual Target	Quarterly Projections						2022/23 Budget	Portfolio of evidence	Responsible Department	
								Q1	Q2	Mid-year Actual Performance	Reason for variance	Corrective Measure	Q3				Q4

GG PP 01	Auditing	Coordination of external Audit process	Improved audit opinion	BLM	Number unqualified audit opinion obtained for 2021/22 financial year by June 2023	Unqualified audit opinion	One unqualified audit opinion obtained for 2021/22 financial year by June 2023	N/A	One unqualified audit opinion obtained for 2021/22 financial year	Target achieved. One unqualified audit opinion obtained for 2021/22 financial year	N/A	N/A	N/A	N/A	R 580000	Audit report	MM/Mayor's Office
GG PP 02	Audit & Risk Committee Allowances	Coordination of Risk and Audit Committee meetings	Improved audit opinion	BLM	Number Risk and Audit Committee meetings by June 2023	08 meetings held	04 Risk and 04 Audit Committee meetings by June 2023	01 Risk and 01 Audit Committee	01 Risk and 01 Audit Committee	Target not Achieved .01 Audit committee held and Risk committee not held.	Unavailability of the risk committee chairperson	To be held in the 03rd quarter	01 Risk and 01 Audit Committee	01 Risk and 01 Audit Committee	R 730000	Minutes and Registers	MM/Mayor's Office
GG PP 03	Printing and Publication	Production of Municipal newsletter, diaries, calendars	To improve communication	BLM	Number newsletters, diaries and calendars produced by June 2023	2 editions newsletters, 100 diaries and 1000 calendars	Number newsletters, diaries and calendars produced by June 2023	N/A	One newsletter edition produced	Target achieved. One newsletter edition produced	N/A	N/A	500 dairies and 1000 calendar produced	One newsletter edition produced	R 265000	Reports and PoP	MM/Mayor's Office

						produced by June 2022											
GG PP 04	Publicity and Branding	procurement of banners and gazebos	Enhanced communication	BLM	Number banners and gazebos procure d by June 2023	New indicator	20 banners and 6 gazebos procure d by June 2023	06 banners and 6 gazebos procure d	N/A	Target achieved. 06 banners and 6 gazebos procure d	N/A	N/A	14 banners procure d	N/A	R 300 000.00	POP and delivery notes	MM/ Mayor' Office
GG PP 08	Community Participation	Meetings	Enhanced Community participation	BLM	Number Council outreach programmes coordinated and supported by June 2023	6 Council outreach programmes coordinated and supported by June 2022	6 Council outreach programmes coordinated and supported by June 2023	1 Council outreach programmes coordinated and supported	1 Council outreach programmes coordinated and supported	Target Achieved. Council outreach programme was coordinated and supported on the 28/10/2022	N/A	N/A	2 Council outreach programmes coordinated and supported	2 Council outreach programmes coordinated and supported	R 500 000	Report	Corporate services

GG PP 09	Whippery Management	Meetings	Pro mote multi party relati ons	BLM	Number Whippe ry manage ment meeting coordin ated and support ed by June 2023	4 Whippe ry manag ement meetin g coordi nated and support ed by June 2022	4 Whippe ry manage ment meeting coordin ated and support ed by June 2023	1 Whippe ry manage ment meeting coordin ated and support ed	1 Whip pery mana gemen t meeti ng coor dinat ed and support ed	Target Achieve d. One whipper y manage ment meeting was held on the 28/10/20 22	N/A	N/A	1 Whippe ry manag ement meetin g coordi nated and support ed	1 Whip pery mana gemen t meeti ng coor dinat ed and support ed	R 200 000	Report	Cor por ate serv ices
GG PP 10	MPAC Program mes	Coordina tion of MPAC program mes	To impr ove publi c parti cipat ion	BLM	Number MPAC progra ms coordin ated by June 2023	5 progra mmes coordi nated	5 MPAC progra ms coordin ated by June 2022	N/A	N/A	N/A	N/A	N/A	5 Coordi nation of MPAC progra ms coordi nated by June 2022	N/A	R 212 000	Report	Cor por ate serv ices
GG PP 11	Ward Committe es' Conferen ce Program mes	Coordina tion and support	To impr ove publi c parti cipat ion	BLM	Number Ward committ ee confere nce held by June 2022	Cluste r confer ences condu cted	01 Ward committ ee confere nce held by June 2023	N/A	N/A	Target Achieve d. 01 Ward Commit tee confere nce held	N/A	N/A	01 Ward commi ttee confer ence	N/A	R1,8 000. 00	Report	Cor por ate serv ices

GG PP 12	Remuneration of ward committees	Payment of stipends for Ward Committees	To improve public participation	BLM	Number Ward Committee members receiving monthly stipend by June 2023	220 Ward Committee members receiving monthly stipend	220 Ward Committee members receiving monthly stipend by June 2023	220 Ward Committee members receiving monthly stipend	220 Ward Committee members receiving monthly stipend	Target Achieved. 220 Ward committee members received monthly stipend	N/A	N/A	220 Ward Committee members receiving monthly stipend	220 Ward Committee members receiving monthly stipend	R4,300 000.00	Report	Corporate services
GG PP 14	IDP Review	Review of IDP/Budget	To ensure successful review of the IDP	BLM	Number IDP/Budget reviewed compiled by June 2023	IDP public participation report	One IDP/Budget reviewed compiled by June 2023	N/A	N/A	N/A	N/A	N/A	One IDP/Budget reviewed compiled	OPE X	Copy of IDP and Council resolution	Economic Development and Planning	
GG PP 15	IDP/Budget Process plan	development and approval of plan	To ensure successful review of the IDP	BLM	Number IDP Process plan developed and approved by June 2023	One IDP Process plan developed and approved by June 2022	One IDP Process plan developed and approved by June 2023	One IDP Process plan developed and approved by June 2023	N/A	Target Achieved. One IDP process developed and approved	N/A	N/A	N/A	N/A	OPE X	Copy and Council Resolution	Economic Development and Planning

GG PP 16	IDP/Budget Booklets	Produce Booklets	To ensure successful review of the IDP	BLM	Number IDP Booklets produced by June 2023	New indicator	50 IDP Booklets produced by June 2023	IDP Booklets produced	N/A	Target Achieved. IDP booklets produced			N/A	N/A	R 100 000	Proof of purchase	Economic Development and Planning
GG PP 17	Strategic planning sessions	Hold sessions	To ensure successful review of the IDP	BLM	Number strategic sessions held by June 2023	2 Strategic sessions held by June 2022	6 Strategic sessions held by June 2023	1 Strategic session held	2 Strategic sessions held	Target Achieved. 01 Strategic planning held	N/A	N/A	1 Strategic session held	2 Strategic sessions held	R 450 000	Report	Economic Development and Planning
GG PP 18	IDP/Budget Public participation	IDP stakeholder consultations	To ensure effective public participation in the review of the IDP	BLM	Number IDP consultative meetings conducted, IDP consultative reports compiled by June 2023	IDP public participation report	13 IDP consultative meetings conducted and One IDP consultative reports compiled by June 2023	N/A	1 Rep forum	Target achieved Rep Forum held on the 10th of November 2022 at Makgabeng Farm Lodge	N/A	N/A	N/A	13 consultative meetings held	R550 000	Reports	Economic Development and Planning

GG PP 19	Develop ment municipa l multi sectoral impleme ntation plan	develop ment and approval of plan	To Provide support on HIV/ AIDS progra m	BLM	Number Municip al HAST plan approve d by the Local AIDS council and submitt ed to DAC and LPAC by June 2023	One plan develo ped and submit ted by 2022	1 Municip al HAST plan approve d by the Local AIDS council and submitt ed to DAC and LPAC by June 2023	1 Municip al HAST plan approve d by the Local AIDS council and submitt ed to DAC and LPAC	N/A	Target Achieve d. 1 HAST plan approve d by the Local AIDS council and submitt ed to DAC an LPAC	N/A	N/A	N/A	N/A	OPE X	Report s	Co mm unit y serv ices
GG PP 20	Conduct HIV/AIDS program mes	meetings	Impl eme ntati on HIV/ AIDS progra m mes	BLM	Number M&E meeting s held by June 2023	2 HIV/AI DS progra m mes coordi nated	4 M&E meeting s held by June 2023	1 M&E meeting s held	1 M&E meeti ngs held	Target achieve d. 1 M&E meeting s held	N/A	N/A	1 M&E meeti ngs held	1 M&E meeti ngs held	OPE X	Report s	Co mm unit y serv ices
GG PP 21	HIV/AIDS Council technical committe e	meetings	Impl eme ntati on HIV/ AIDS progra m mes	BLM	Number of AIDS Council technic al committe e held by June 2023	2 HIV/AI DS progra m mes coordi nated	4 AIDS Council technic al committe e held by June 2023	1 AIDS Council technic al committe e held	1 AIDS Coun cil techn ical com mitte e held	Target achieve d. 1 AIDS Council technic al committe e held	N/A	N/A	1 AIDS Counc il techn ical commi ttee held	1 AIDS Counc il techn ical com mitte e held	R 50 000	Report s	Co mm unit y serv ices

GG PP 22	Local Aids council meetings	meetings	Impl eme ntati on HIV/ AIDS prog ram mes	BLM	Number of Local Aids council meeting held by June 2023	4 Local Aids counci l meetin g held by June 2022	4 Local Aids council meeting held by June 2023	1 Local Aids council meeting held	1 Local Aids coun cil meeti ng held	Target achie ved. 1 Local Aids council meeting held	N/A	N/A	1 Local Aids counci l meetin g held	1 Local Aids coun cil meeti ng held	OPE X	Report s	Co mm unit y serv ices
GG PP 23	Promote advocacy and stakehol der collabora tion	establis hment of committe es	To Prov ide supp ort on HIV/ AIDS prog ram me	BLM	Number ward committ ees establis hed by June 2023	22 ward commi ttees establis hed by June 2022	22 ward committ ees establis hed by June 2023	22 ward committ ees establis hed	N/A	Target achie ved. 22 ward committ ees establis hed	N/A	N/A	N/A	N/A	OPE X	Report	Co mm unit y serv ices
GG PP 24	Ward/Clu ster meetings	meetings	Pro mote advoc acy and stak ehol der colla bora tion	BLM	Number of ward/cl uster meeting coordin ated by June 2023	2 HIV/AI DS coordi nated	24 ward/cl uster meeting coordin ated by June 2023	6 ward/cl uster meeting coordin ated	6 ward/ clust er meeti ng coor dinat ed	Target achie ved. 6 ward cluster meeting coordin ated	N/A	N/A	6 ward/c luster meetin g coordi nated	6 ward/ clust er meeti ng coor dinat ed	R 50 000	Report s	Co mm unit y serv ices

GG PP 25	Prevent spread of communicable diseases			BLM	Number of HAST awareness campaigns and preventions held by June 2023	4 HAST awareness campaigns and preventions held by June 2022	4 HAST awareness campaigns and preventions held by June 2023	1 HAST awareness campaigns and preventions held	1 HAST awareness campaigns and preventions held	Target achieved. 1 HAST awareness campaigns and preventions held	N/A	N/A	1 HAST awareness campaigns and preventions held	1 HAST awareness campaigns and preventions held	R 50 000	Reports	Community services
GG PP 26	Gender Programme	Support to gender programs	To provide support to special focus groups	BLM	Number of men and women councils meeting coordinated by June 2023	Two gender programs support to the gender programs	4 men and 4 women councils meeting coordinated by June 2023	1 men and 1 women councils meeting coordinated	1 men and 1 women councils meeting coordinated	Target achieved. 1 men and 1 women councils meeting coordinated	N/A	N/A	1 men and 1 women councils meeting coordinated	1 men and 1 women councils meeting coordinated	R 50 000	Report and attendance registers	Community services

GG PP 27	special focus groupings and gender mainstreaming	coordination of events	promote the needs and interests of special focus groupings and gender mainstreaming	BLM	Number gender mainstreaming activities conducted as per calendar events by June 2023	Two gender programs supported by June 2022	4 gender mainstreaming activities conducted as per calendar events by June 2023	1gender mainstreaming activities conducted as per calendar events	1gender mainstreaming activities conducted as per calendar events	Target achieved. 1gender mainstreaming activities conducted as per calendar events	N/A	N/A	1gender mainstreaming activities conducted as per calendar events	1gender mainstreaming activities conducted as per calendar events	R 100 000	Reports	Community services
GG PP 28	special focus groupings and gender mainstreaming(capacity building)		To provide support to disability and elderly groups	BLM	Number of capacity building workshop conducted by June 2023	2 capacity building workshops conducted by June 2022	2 capacity building workshop conducted by June 2023	1 capacity building workshop conducted	N/A	Target achieved. 1 capacity building workshop conducted	N/A	N/A	1 capacity building workshop conducted	N/A	R 50 000		Community services

GG PP 29	Elderly and disability program mes	Coordina tion of events	To provi de supp ort to disa bility and elder ly grou ps	BLM	Number events coordin ated by June 2023	Two progra mmes suppo rted	02 events coordin ated by June 2023	1 event coordin ated	N/A	Target achieve d. 1 event coordin ated	N/A	N/A	1 event coordin ated	N/A	R 120 000	Report and attend ance regist ers	Co mm unit y serv ices
GG PP 30	Elderly and disability program mes(Cou ncil meetings)	meetings	To provi de supp ort to disa bility and elder ly grou ps	BLM	Number elderly and disabil ity council meeting s coordin ated by June 2023	4 elderly and 4 disabil ity counci l meetin gs coordin ated by June 2022	4 elderly and 4 disabil ity council meeting s coordin ated by June 2023	1 elderly and 1 disabil ity council meeting s coordin ated	1 elderly and 1 disab ility coun cil meetin gs coor dinat ed	Target achieve d. 1 elderly and 1 disabil ity council meeting s coordin ated	N/A	N/A	1 elderly and 1 disabil ity counci l meetin gs coordin ated	1 elderly and 1 disab ility coun cil meetin gs coor dinat ed	R 50 000	Report s	Co mm unit y serv ices
GG PP 31	Elderly and disability program mes(Cap acity building)	Worksho ps	To provi de supp ort to disa bility and elder ly grou ps	BLM	Number capacit y building worksh op conduct ed by June 2023	02 capaci ty buildin g works hop condu cted by June 2022	02 capacit y building worksh op conduct ed by June 2023	1 capacit y building worksh op conduct ed	N/A	Target achieve d. 1 capacit y building worksh op conduct ed	N/A	N/A	1 capaci ty buildin g works hop condu cted	N/A	R 80 000	Report s	Co mm unit y serv ices

GG PP 32	Youth and children programme (Youth Council meetings)	meetings	To provide support to Youth and children	BLM	Number Youth Council meetings held by June 2023	4 Youth Council meetings held by June 2022	4 Youth Council meetings held by June 2023	1 Youth Council meetings held	1 Youth Council meetings held	Target achieved. 1 Youth Council meetings held	N/A	N/A	1 Youth Council meetings held	1 Youth Council meetings held	R 80 000	Reports	Community services
GG PP 33	Youth and children programme (Back to school campaign)	Conduct the back to school campaign	To provide support to Youth and children	BLM	Number schools visited during back to campaign by June 2023	Two back to school campaigns conducted.	10 schools visited during back to campaign by June 2023	N/A	N/A	N/A	N/A	N/A	10 schools visited during back to campaign	N/A	R100 000.00	Report and attendance registers	Community services
GG PP 34	Youth and children programme (Career guidance and EXPO)	Coordination of event	To provide support to Youth and children	BLM	Number Career guidance and EXPO held by June 2023	1 Career guidance and EXPO held by June 2022	1 Career guidance and EXPO held by June 2023	1 Career guidance and EXPO held	N/A	Target achieved. 1 Career guidance and EXPO held	N/A	N/A	N/A	N/A	R 27 000	Reports	Community services

GG PP 35	Youth and children program (Commemoration of youth month)	Coordination of event	To provide support to Youth and children	BLM	Number Youth month commemoration event hosted by June 2023	1 Youth month commemoration event hosted by June 2022	1 Youth month commemoration event hosted by June 2023	N/A	N/A	N/A	N/A	N/A	N/A	Number Youth month commemoration event hosted by June 2023	R70 000	Reports	Community services
GG PP 36	Youth and children program (Youth capacity building)	Workshops	To provide support to Youth and children	BLM	Number youth capacity building event conducted by June 2023	Support to youth programs	4 youth capacity building event conducted by June 2023	1 youth capacity building event conducted	1 youth capacity building event conducted	Target achieved. 1 youth capacity building event conducted	N/A	N/A	1 youth capacity building event conducted	1 youth capacity building event conducted	R 70 000	Report and attendance registers	Community services
GG PP 37	Youth and children program (Children' day)	Support to the children programs	To provide support to Youth and children	BLM	Number children's day celebrated by June 2023	Two children's programs supported	1 children's day celebrated by June 2023	1 children's day celebrated	N/A	Target achieved. 1 children's day celebrated	N/A	N/A	N/A	N/A	R 100 000	Report and attendance registers	Community services

GG PP 38	Youth and children program (Take a child to work)	Coordination of event	To provide support to Youth and children	BLM	01 Take a child to work campaign conducted by June 2023	Two children's programs supported by June 2022	01 Take a child to work campaign conducted by June 2023	01 Take a child to work campaign conducted	N/A	Target achieved. 01 Take a child to work campaign conducted	N/A	N/A	N/A	N/A	R 100 000	Reports	Community services
GG PP 39	Mayor – Magoshi	Hosting of Mayor Magoshi	Improved stakeholder relations	BLM	Number Mayor-Magoshi meetings held by June 2023	Four Mayor-Magoshi meetings held by June 2022	Four Mayor-Magoshi meetings held by June 2023	One Mayor-Magoshi meeting held	One Mayor-Magoshi meetings held	Target achieved. One Mayor Magoshi meeting held	N/A	N/A	One Mayor-Magoshi meetings held	One Mayor-Magoshi meetings held	R150 000.00	Reports and registers	Community services
SPATIAL RATIONALE																	
ND P	ACTIVE ENGAGEMENT OF CITIZENS IN THEIR OWN DEVELOPMENT																
OU TC OM E 9	ACTION SUPPORTIVE TO HUMAN SETTLEMENT(OUTPUT 1)																
Project Details																	
									Quarterly Projections								

Project /KPI Number	Project Name	Project Description (major activities)	Strategic Objective	Location	Key Performance Indicator	2021/22 Baseline	2022/23 Annual Target	Q1	Q2	Mid-year Actual Performance	Reason for variance	Corrective Measure	Q3	Q4	2022 /23 Budget	Portfolio of evidence	Responsible Department
SPR 08	Procurement and maintenance of Survey Equipment	Survey equipment procured	To achieve an inclusive, sustainable and transformed spatial development	BLM	Number Set of Survey Equipment procured by June 2023	4 Survey equipment	One Set of Survey Equipment procured by June 2023	Preparation of Specification and purchase of set of survey equipment	N/A	Target Achieved. Preparation of specification and purchase of set of survey equipment done	N/A	N/A	N/A	N/A	R 240 000.00	Proof of purchase	EDP
SPR 09	Maintenance of Survey Equipment	maintenance	To achieve an inclusive, sustainable and transformed	BLM	Number maintenance report compiled by June 2023	New Indicator	Two maintenance report compiled by June 2023	N/A	N/A	N/A	N/A	N/A	One maintenance report compiled	One maintenance report compiled	R 31 000.00	Reports	EDP

			spatial development														
SP R 10	Supplementary Valuation roll	Compilation of a supplementary valuation roll	Increase municipal revenue base by 80% by 2026	All wards	Number Supplementary roll compiled by June 2023	2021/2022 Supplementary roll	One Supplementary roll compiled by June 2023	N/A	Appointment of service provider	Target Achieved. Service provider appointed and Supplementary Valuation roll compiled	N/A	N/A	Draft Supplementary roll	Approval of final supplementary roll	R940,000.	Supplementary roll and Council Resolution	EDP

9. Recommendations

The following are recommended;

As per the assessment of the half yearly report budget adjustment is necessary to revise projections and reduce expenditure.

Let us implement corrective measures

Revise the SDBIP where applicable

Continue to monitor SDBIP Implementation on weekly and monthly basis

10. MUNICIPAL MANAGER'S QUALITY CERTIFICATION

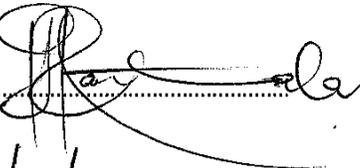
REFILWE J. RAMOTHWALA.....The Municipal Manager of Blouberg Local Municipality, hereby certify that :

The Section 72 report ending 31 December 2022 on implementation of the IDP/Budget and state of affairs of the Municipality for the year 2022/23 in accordance with the **Municipal Finance Management Act and Regulations** made under the Act no 56 of 2003.

Print Name: Refilwe Ramothwala

Municipal Manager of Blouberg Local Municipality: Lim 351

Signature.....



Date.....

25/01/2023