

# Mid-Year Budget and Performance Report

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**MOHOKARE  
LOCAL  
MUNICIPALITY  
FS 163**



**MOHOKARE**  
**LOCAL MUNICIPALITY**

**MID-YEAR BUDGET & PERFORMANCE ASSESSMENT 2021/22**

# Mid-Year Budget and Performance Report

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## INTRODUCTION

### 1.1 Purpose

The purpose of the report is to inform Council of the municipality's mid-year performance (up to December 2021 against the approved budget in compliance with section 72 (1)(a) and 52(d) of the MFMA & the requirements as promulgated in the Government Gazette No.32141 of April 2009) by providing a statement on the implementation of the budget and financial state of the affairs of the municipality to the Mayor, as legislated.

### 1.2 REPORT BY THE MUNICIPAL MANAGER

The 2021/22 Mid-Year Budget Report presents the annual budget results for the first six months' period ending 31 December 2021. The report has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.

Section 72(1) of the Municipal Finance Management Act, Act 56 of 2003 states that the accounting officer must, by 25 January of each year, assess the performance of the municipality during the first half of the financial year.

The mid-year budget and performance assessment report must be consistent with the monthly budget statements referred to in section 71(1) on the implementation of the annual budget in accordance with the Service Delivery Budget Implementation Plan (SDBIP) for the first half of the financial year, also the past year's annual report and progress on resolving problems identified in the annual report. The report must be submitted to the Executive Mayor, National Treasury and the relevant Provincial Treasury.

Section 72(3) states that as part of the review the accounting officer must recommend whether an adjustment budget is necessary, and recommend revised projections for revenue and expenditure to the extent that this may be necessary.

In compliance with section 75 of the Municipal Finance Management Act this report must be publicized on the municipal website within five days after the approval by council.

The actual results presented in this report are compared with the original budget estimates as approved in the 2021/22 annual budget. The expected 2021/22 full year forecast cannot be extrapolated from the half year results due to seasonal and other factors impacting on the timing of activity and transactions particularly the government grants expected to be received in the third quarter of the financial year.

### 1.3 RECOMMENDATIONS BY THE MUNICIPAL MANAGER:

It is recommended based on the report that:

- (a) an adjustments budget for 2021/22 will be required;
- (b) the revised SDBIP, which formed the basis of the mid-year assessment and must include any adjustments as a result of the adjustments budget, must to be approved; and that
- (c) the performance agreements of section 54A Manager may have to be amended accordingly.

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(d) that the midyear budget and performance assessment report be placed on the municipal website within five working days after approval by council.

## PART 1 – IN YEAR REPORT

### MAYOR'S FOREWORD AND EXECUTIVE SUMMARY

Allow me, to extend the warmest greetings for the season. I dearly and sincerely wish the residents of Mohokare a prosperous juncture in their entire endeavours.

The year under review marked a period of changes, specifically at the political environment and leadership due to the Local Government Elections. The year 2021 which is the predecessor to the 2022 conceptualised an implementable winds of change in the political administrative level. The biggest challenge was to ensure stability in the institution during this transition phase, also to guarantee that service delivery is not thwarted in any way possible.

In an expression of commitment to public participation, service delivery and clean accountable government; the council had to exercise strength and power through monitoring and oversight on this nature of the report. The general purpose of the report is to inform Council about the Mid-Year Performance of the municipality against the approved budget in compliance with Section 72(1) 9(a) and mostly 52(d) of the MFMA. Stakeholders and community of Mohokare at large; when we work together we can do so much more to improve the general financial health of the municipality, which will definitely result in a very productive service delivery orientated municipality.

The people of South Africa fought very hard for many years at great cost to their lives and freedom of many of them; the price and the value of freedom cannot be more tangible than in the very municipality in which the likes of Ntatemoholo Albert Nzula was born. Indeed, Mohokare is a home of legends in a form of Ntatemoholo Lucas Majozi whom was an active participant in the Second World War as a stretch-bearer.

In accordance with the provisions of the laws that govern the affairs of the municipality we will embark upon a process of consultation and indulging various stakeholders and communities, the purpose of such session shall be around introduction of the new Council, sharing of progressive ideas and mostly indulging on bettering the partnership between the communities and the municipality at all levels. Chapter 4 of the Municipal Systems Act 32 of 2000 makes community participation in the affairs, programmes and activities of the municipality a legal obligation. Therefore, it is paramount for the municipality to involve various stakeholders to understand the report of this nature; we anticipate without any doubts that the upcoming IDP and Budget

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consultations will be a true reflection of community participation. The goal is a collective endeavours of building a better life for all our communities. Reflection of free basic services and encourage deserving households to register for indigent should be imperative in the development agenda of the municipality.

We remain committed to the realization of the 5 National Key Performance Areas of municipalities, being the following:

Good Governance and Public Participation

Municipal Transformation and Organisational Development

Basic Infrastructure and Service Delivery

Local Economic Development

Municipal Financial Viability and Management

We are going to embark on a number of measures to address the unemployment challenge by implementing Local Economic Development programs. Youth unemployment is a pressing challenge; it is therefore a matter of great urgency that we draw young people in for great numbers into productive economic activity. Young local people will be moved to the centre of our economic agenda; it is within this spirit/background that the municipality through the Office of the Mayor and LED unit will be partnering with Free State Provincial Government and other business orientated entities and other relevant stakeholders to convene a Youth Entrepreneurs Lekgotla during the month of June 2022.

Agriculture presents one of the greatest opportunities to significantly grow the local economy and job creation. In realizing this dream, the DRDLR has been allocated site to establish a farmer's support unit in Zastron. Tourism is another sector which provides our municipality with incredible opportunities. Given the municipality's financial challenges, the institution is unable to budget for tourism related projects but in one of its sittings council resolved to embark on a private-Public partnership to resuscitate and enhance the local tourism industry. The LED unit has started a project of compiling a local tourism brochure which will showcase our tourism destinations. The brochure will be used as a marketing tool to sell Mohokare to the outside world.

Our support to the local SMME's:

- Provide land to local SMMEs
- Lease of municipal buildings and coordinating funding from sector departments, private sector and donors.
- Encourage transition from informal to formal business.

Our course to job creation:

- Prioritize local suppliers when procuring for municipality

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- Successfully engaged with contractors to sub-contract 30% of the work to local contractors.

CLR ZN MGAWULI



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**Honourable Mayor**

**Mohokare Local Municipality**

### **RESOLUTION BY THE MAYOR**

1. THAT the mid-year budget and performance assessment as tabled by Administration, be noted;
2. THAT permission be granted to the Municipal Manager to submit the mid-year budget and performance assessment report be submitted to the National and Provincial Treasury within five (5) working days after it was tabled to the Mayor by 14 March 2019;
3. THAT permission be granted to the Chief Financial Officer to place the mid-year budget and performance assessment on the municipal website within five (5) working days after it was tabled to the Mayor.

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### 2 – SUPPORTING DOCUMENTATION

*Table 1: Income for July to December 2021*

#### Arrear Debt

Revenue Source	Billing	Settlement	%
Rent	153 217.17	-102 863.02	67%
Property Rental	10 494.30	-187.97	2%
Rates	-3 015.97	-177 776.14	5894%
New Rates	8 325 660.68	-2 954 916.93	35%
Water	35 221 017.26	-1 241 317.95	4%
Arrear Services	-	-	0%
Sewerage	5 098 225.08	-968 442.81	19%
Refuse	3 050 723.82	-333 174.56	11%
Service Fees	-	-	0%
VAT	6 288 611.05	-577 794.30	9%
Deposit	16 596.80	-19 798.91	119%
Interest	5 778 771.54	-65 297.50	1%
Payment Advanced	-	-673 916.17	100%
<b>Total</b>	<b>63 940 301.73</b>	<b>-7 115 486.26</b>	<b>11%</b>

A slight increase in the payment rate percentage (%) is as a result of Agriculture (farmers) who normally pay their rates & taxes once annually during the 2<sup>nd</sup> quarter of the year. However, the municipality has already installed pre-paid water meters in Rouxville and in certain parts of Zastron however the project has been placed on hold. This installation is part of a drive to try to increase revenue collection, although these pre-paid waters meters are still not yet converted into a pre-paid system due to outstanding council consultations with the communities. Once implemented, management is of the view that there will be a slight increase in revenue collection.

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## Debtors Analysis

**Table 2: Summary of Debtors as at 31 December 2021**

Water billing it is very high because it includes estimates which will be reversed when the Municipality does bulk water-meter adjustments.

TYPE OF SERVICE	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days to 1 Year	Over 1 Year	Total
PAYMENT	-	109 842.39	177 220.17	122 777.84	20 173.97	64 670.02	24 834.90	587 668.58	5 825 136.33	6 932 324.20
RENT	-	25 236.64	24 906.75	22 759.44	20 025.21	18 779.75	35 766.96	157 585.44	1 954 400.50	2 259 460.69
PROPERTY RENTAL	-	1 310.95	1 310.95	1 290.95	1 280.95	1 280.95	2 306.59	11 532.95	155 936.82	176 251.11
RATES	-	-	-	-	-	-	-	-	6 515 899.80	6 515 899.80
LEVY	-	101 859.00	101 802.00	101 802.00	101 802.00	103 138.10	97 969.80	489 687.60	8 284 208.45	9 382 268.95
NEW RATES	162.19	488 266.24	463 655.72	437 418.22	424 251.05	4 780 421.99	371 852.72	1 754 490.13	16 023 592.88	24 743 786.76
ELECTRICITY	-	-	-	-	-	-	-	-	3 288.24	3 288.24
WATER	11 296.72	12 434 484.29	7 213 668.00	3 653 980.32	3 977 627.70	8 322 132.33	4 633 332.60	18 387 165.58	141 195 904.27	199 806 998.37
ARREAR SERVICES	-	-	-	-	-	-	-	-	133 129.03	133 129.03
SEWERAGE	-	832 569.65	816 326.01	805 610.55	800 332.85	803 367.63	754 838.90	3 687 992.26	47 213 390.20	55 714 428.05
REFUSE	-	503 295.39	497 219.65	493 144.39	490 663.94	491 105.64	470 556.35	2 325 448.28	21 385 842.67	26 657 276.31
SERVICES FEES	-	-	-	-	-	-	-	-	67 987.55	67 987.55
MISCELLANEOUS	-	-	-	-	-	-	-	-	1 629.85	1 629.85
MEDICAL	-	-	-	-	-	-	-	-	-	-
VAT	1 709.59	2 585 341.21	1 230 041.68	722 728.83	776 500.47	949 155.70	850 157.84	3 578 711.90	29 662 256.48	40 353 184.52
DEPOSIT	-	2 263.20	-	-	754.40	3 072.00	712.10	6.77	8 882.13	15 690.60
INTEREST	-	2 943 222.58	-	-	871.89	3 186.54	-	53 232.57	26 018 754.27	29 017 524.07
<b>TOTAL</b>	<b>13 168.50</b>	<b>19 808 006.76</b>	<b>10 171 710.59</b>	<b>6 115 956.86</b>	<b>6 572 192.71</b>	<b>15 410 970.61</b>	<b>7 192 658.96</b>	<b>29 858 184.90</b>	<b>292 799 966.81</b>	<b>387 916 479.70</b>
<b>ACCOUNT TYPE</b>	<b>Current</b>	<b>30 Days</b>	<b>60 Days</b>	<b>90 Days</b>	<b>120 Days</b>	<b>150 Days</b>	<b>180 Days</b>	<b>210 Days to 1 Year</b>	<b>Over 1 Year</b>	<b>Total</b>
PB ORGANISATION	-	9 360.45	1 347.37	17 274.10	8 137.68	3 963.62	3 348.22	3 087.29	71 917.31	118 436.04
BUSINESS	12 745.14	1 323 879.23	643 393.02	216 319.30	392 463.29	7 809 697.99	462 951.89	1 138 952.71	19 314 157.14	31 289 069.43
GOVERNMENT	0.07	2 550 944.91	1 045 228.96	840 187.68	906 757.41	931 188.64	815 399.53	5 061 680.97	34 290 563.58	46 441 951.61
INDIGENTS	1.89	1 922 120.60	839 172.39	313 566.69	344 370.07	375 012.35	430 251.45	940 069.59	3 848 475.74	9 013 036.99
RELIGIOUS	-	12 868.93	9 337.37	8 457.55	7 948.16	8 360.08	7 169.78	32 327.57	384 567.80	471 037.24
RESIDENTIAL	421.40	13 988 832.64	7 633 231.48	4 720 151.54	4 912 516.10	6 282 747.93	5 473 538.09	22 682 066.77	234 890 285.24	300 582 948.39
<b>TOTAL</b>	<b>13 168.50</b>	<b>19 808 006.76</b>	<b>10 171 710.59</b>	<b>6 115 956.86</b>	<b>6 572 192.71</b>	<b>15 410 970.61</b>	<b>7 192 658.96</b>	<b>29 858 184.90</b>	<b>292 799 966.81</b>	<b>387 916 479.70</b>



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## Debtors Age Analysis December 2020

	Current	30 days	60 days	90 days	120 days	150 days	180 days	>180 days	Total
Payment	-	544,534.17	112,716.35	63,149.96	67,794.97	1,29,535.07	125,764.45	5,115,357.50	6,138,905.00
Rent	-	52,430.20	35,247.65	92,013.55	13,274.51	16,601.42	33,173.54	1,515,544.74	2,067,075.29
Property rental	-	2,336.59	2,336.59	4,357.57	1,235.92	2,306.59	2,306.59	1,337,555.91	153,749.96
Rates	-	180.95	9,972.15	-	-	-	27,354.11	6,957,154.63	7,074,551.92
Lets	-	95,023.60	201,476.90	97,969.80	97,969.80	101,260.26	414,722.43	7,302,712.74	8,214,135.23
New rates	1,196.07	452,921.60	3,165,342.61	(354.17)	(437)	4,420.25	351,335.69	14,130,435.73	30,093,366.55
Electricity	-	-	-	-	-	-	153.25	3,441.49	3,594.74
Water	6,929.50	40,314,476.6	3,702,027.42	3,361,591.16	475,206.15	3,535,529.15	4,073,347.57	122,539,025.14	146,360,412.71
Aircon Services	-	-	-	-	-	-	50.70	140,112.59	140,163.29
Sewerage	655.66	502,330.17	536,425.54	732,353.15	777,456.40	730,191.66	70,012.79	45,904,989.94	45,613,615.31
Refuse	353.91	439,346.54	494,303.24	479,740.49	476,922.67	473,927.95	449,700.97	15,696,339.55	21,366,653.35
Service Fees	-	-	-	-	-	-	1,082.56	73,570.01	74,652.57
Miscellaneous	-	-	-	-	-	-	-	1,629.85	1,629.85
VAT	1,405.54	734,975.57	754,465.90	693,525.26	871,159.31	655,342.04	782,530.75	36,256,357.33	50,514,978.00
Deposit	-	1,423.40	2,745.80	-	-	-	1,313.60	6,836.85	12,360.95
Interest	-	230.24	30,259.41	-	-	3,255.26	-	26,267,644.53	26,301,409.79
<b>Total</b>	<b>10,570.73</b>	<b>6,118,934.65</b>	<b>11,025,332.14</b>	<b>5,454,547.15</b>	<b>6,962,580.75</b>	<b>5,540,506.57</b>	<b>6,721,344.74</b>	<b>263,431,003.06</b>	<b>305,291,347.64</b>
<b>Account Type</b>									
PS Organisation	-	7,099.65	7,464.43	3,137.70	54.64	4,035.73	1,391.39	73,141.67	101,993.46
Business	-	146,563.49	3,157,577.02	206,778.15	207,740.67	53,279.15	262,252.10	13,100,903.29	24,195,694.10
Government	-	572,029.20	777,163.94	750,136.27	1,405,195.34	825,051.95	1,103,736.00	32,492,787.61	38,251,150.31
Indigents	3,045.04	235,315.07	354,356.29	447,309.89	260,324.36	330,140.54	361,694.64	2,560,296.71	4,564,856.04
Religious	-	12,451.22	13,697.08	10,027.20	5,413.66	7,739.46	9,252.92	339,714.51	420,346.25
Residential	5,522.74	4,534,275.79	4,664,573.36	4,057,457.91	3,071,779.65	4,253,136.42	4,978,967.69	209,539,156.77	256,550,269.34
<b>Total</b>	<b>10,570.73</b>	<b>6,118,934.65</b>	<b>11,025,332.14</b>	<b>5,454,547.15</b>	<b>6,962,580.75</b>	<b>5,540,506.57</b>	<b>6,721,344.74</b>	<b>263,431,003.06</b>	<b>305,291,347.64</b>

## Mid-Year Budget and Performance Report

### Creditors' Analysis

**Table 3: Creditors as at 31 December 2021**

	Current	30days	60 days	90days	120+days	Total Due
Total Trade Creditors	985 048.83	2 802 339.31	3 891 371.85	1 581 459.57	25 743 215.48	35 003 435.04
Total Payroll Creditors	1253788.61	670926.71	674431.11	653853.63	67124648.18	70 377 648.24

Included in the above breakdown of Trade Creditors are all payables related to Staff Salaries and Third Parties, Accrued Leave Pay and Accrued Bonuses.

Due to cash flow constraints the Municipality is struggling to pay outstanding creditors within the 30-day timeframe as set out in the Municipal Finance Management Act. Strategies are being implemented to assist with the Municipality's cash flow, such as the appointment of a Service Provider to assist with the VAT review for the past five years in order to determine whether there are any unclaimed Input VAT that can be claimed from the South African Revenue Services.

Further, the Municipality entered into payment arrangements with several long outstanding creditors in order to be able to pay off the amounts outstanding to them.

**Table 4: Top Creditors**

	Current	30days	60 days	90days	120+days	Total Due
Auditor General	246 076.32	88 646.43	932 152.27	313 808.47	9 293 819.39	10 874 502.88
Munsoft	277 319.13	282 937.27	376 018.52	165 621.64	6 064 144.10	7 166 040.66
SALGA					4 321 905.67	4 321 905.67
FSPG: Fleet Management					3 262 356.91	3 262 356.91
Eskom Holding	206 683.45	356 948.35	246 436.17	294 957.85	35 718.75	1 140 744.57
EMS Advisory					993 292.10	993 292.10
Lateral Unison			938 441.53			938 441.53
Pokoman Trading		618 470.00				618 470.00
Umnotho Business Consulting		572 007.17				572 007.12
UniqueCo(Valuation Roll)					432 279.95	432 279.95

### Investment Portfolio Analysis and Cash Management

**Table 5: Investments**

Below is a table that details the investments as at 31 December 2021.

Financial Institution	Description	Amount
ABSA	MIG	1 012.23
ABSA	WSIG	1 023.96

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ABSA	RBIG	1 003.18
ABSA	Call Account	1 055.19
ABSA	Main Account	-33 214.92
ABSA	Traffic Account	54 311.94
FNB	Main Account	8 478 520.73
FNB	Call	62 247.30
FNB	Investment	77 538.29
	<b>Total:</b>	<b>8 643 497.90</b>

Included in the investment accounts are amounts attributed to unspent conditional grant funding.

Allocation and grant receipts and expenditure

**Table 6: Grants as at 31 December 2021**

Description	Total Allocation	Received to date	Spent to date	% spent for 2021/22 allocation received	% spent for 2021/22 total allocation
EPWP	1 131 000.00	283 000.00	924 709.71	327%	82%
FMG	2 850 000.00	2 850 000.00	1 137 780.47	40%	40%
MIG	18 788 000.00	15 780 000.00	9 782 808.67	62%	52%
WSIG	31 000 000.00	24 800 000.00	15 256 005.28	62%	49%
RBIG	20 000 000.00	20 000 000.00	10 933 001.93	55%	55%
INEP	8 562 000.00	5 000 000.00	-	0%	0%
	<b>82 331 000.00</b>	<b>68 713 000.00</b>	<b>38 034 306.06</b>		

Remedial actions in terms of Grant expenditure include under more the following:

- ✓ Capital projects and expenditure needs to be prioritized;
- ✓ We need to identify risk areas where possible additional costs may be incurred;
- ✓ Needs of the community needs to be identified for service delivery which could lead to additional capital costs; and
- ✓ We need better planning of budgeting for the capital and operational expenditure of the municipality, and to limit wastages and identify unforeseen expenditure.

## Mid-Year Budget and Performance Report

Council allowances and employee benefits

**Table 7: Councillor allowances and employee benefits**

Description	Total Budget	Actual - 31 December 2021	% of Total Budget
Salaries	51 269 151.44	24 519 343.00	48%
Remote Allowance	231 255.96	107 249.82	46%
Annual Bonus	4 087 546.56	1 639 475.67	40%
Allowance - Telephone	103 369.08	44 714.70	43%
Allowance - Vehicle	5 116 123.92	2 321 010.63	45%
Allowance - Acting	1 395 856.00	980 447.22	70%
Subsistence & Travelling Allowance	1 785 093.60	397 877.06	22%
Housing Subsidy	841 910.30	384 299.80	46%
Overtime	4 794 559.14	1 973 352.86	41%
Stand-by Allowance	948 797.52	465 258.73	49%
Shift Allowance	2 038 698.00	1 003 935.47	49%
Leave paid-out	460 692.96	156 270.38	34%
Long Service Bonus	323 028.64	248 113.33	77%
Industrial Council Levy	33 345.48	15 330.74	46%
Skills Development Levy	771 900.48	340 764.24	44%
Ward Allowances	330 000.00	111 100.00	34%
Medical Aid Fund	4 753 362.24	2 488 456.60	52%
Pension Fund	8 667 885.00	3 971 586.98	46%
UIF	611 516.12	226 698.46	37%
Councillor - Allowance	3 751 060.16	1 948 316.02	52%
Councillor - Telephone Allowance	343 300.08	181 276.91	53%
Councillor - Travel Allowance	495 418.56	78 771.38	16%
Councillor - SDL	65 622.48	22 212.24	34%
Councillor - Pension Fund	-	-	0%
Councillor - Medical Aid	237 813.12	119 257.40	50%
	<b>93 457 306.84</b>	<b>43 745 119.64</b>	<b>47%</b>

From the above breakdown it can be seen that Mohokare LM are well within its budget in terms of Councillor Allowances and Employee related Benefits. All items will however be re-visited individually during the adjustment budget process in order to ensure accurate budgeting.

### *Supply Chain Management*

To give effect to Section 217 of the Constitution of South Africa (1996) that stipulate:

When an organ of state in the national, provincial or local sphere of government, or any other institution identified in national legislation, contracts for goods or services, it must do so in accordance with a system which is, equitable, transparent, competitive, cost-effective and fair.

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Currently the Supply Chain Management Unit is functioning without the SCM Manager, the only senior person in SCM, is the SCM-Accountant that reports directly to the Chief Financial Officer of the institution,

Contract management is solo responsibility of the Chief Financial Officer who is responsible for the following activities:

- ensuring that all the necessary legal formalities in entering the contract are adhered to
- monitor and assess work done or service provided as per the service delivery agreement/contract
- report on the performance of the service provider
- manage the performance management process
- report on contract management and service provider performance to council quarterly
- report to Council annually on the performance of service providers
- investigate and report on the impact of the interventions on areas of underperformance as part of the quarterly and annually report
- facilitate support interventions to address the underperforming areas

### List of bids awarded

No bids awarded as of 1<sup>st</sup> of July 2021 to 31<sup>st</sup> of December 2021.

- Irregular, fruitless and wasteful expenditure

Irregular expenditure to the amount of R 5 129 842.92 has been identified during the period 01 July 2021 to 31 December 2021.

Fruitless and Wasteful expenditure to the amount of R 50 932.99 has been identified during the period 01 July 2021 to 31 December 2021. This relates mainly to interest incurred on the late payment of trade creditors and payroll creditors.

### *MISCO-A*

From 01 July 2017 the Municipality implemented the municipal Standard Chart of Accounts as per National Treasury Regulations.

Initially, there were several obstacles such as the alignment of the old and the new vote structure, however, with assistance from the Service Provider (Munsoft) the Municipality was able to sort out most of the issues and the system is up to date at current.

The submission of returns to National Treasury are in progress.

### *Audit Action Plan*

The Audit Action Plan derived from the 2019/20 financial year's audit outcome is in progress of being drafted. This document should be available for usage by the Municipality by first week of

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February and the first monitoring workshop is set to take place by end of February 2020. It was determined internally that monthly workshops will be held in order to track the actual performance against set targeted deadlines and that Free State Provincial Treasury will be invited to the workshops on a monthly basis and the Auditor General of South Africa on a quarterly basis.

### *Budget Timelines*

Budget and IDP timelines for 2022/23 financial year has not yet been tabled to Council.

*Extract from the IDP Process Plan:*

### *Adjustment budget 2021/22*

A number of variances noted in this report are due to challenges regarding the municipality's budgeting and operations. The municipality intends to submit an adjustment budget as per MFMA regulations to correct most of the variances noted above.

# Mid-Year Budget and Performance Report

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FS163 Mohokare - Table C1 Monthly Budget Statement Summary - M06 December

# Mid-Year Budget and Performance Report

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**FS163 Mohokare - Table C2 Monthly Budget Statement - Financial Performance (functional classification) -  
M06 December**

*Refer to the attached C Schedule*



**FS163 Mohokare - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M06 December**

**FS163 Mohokare - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M06 December**

**FS163 Mohokare - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M06 December**

**FS163 Mohokare - Table C6 Monthly Budget Statement - Financial Position - M06 December**

**FS163 Mohokare - Table C7 Monthly Budget Statement - Cash Flow - M06 December**

# Mid-Year Budget and Performance Report

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## Municipal Manager's Quality Certificate

I, Mr S Selepe, Municipal Manager of Mohokare Local Municipality, hereby certify that --

- The monthly budget statement
- The quarterly report on the implementation of the budget and financial state of affairs of the municipality, and
- The mid-year budget and performance assessment

for the month of December 2021, has been prepared in accordance with the Municipal Finance Management Act and regulations made under the Act.

Name: Mr S Selepe

Municipal Manager of Mohokare Local Municipality:

Signature:  \_\_\_\_\_

Date: 21 January 2022