



2021/2022 Annual Report

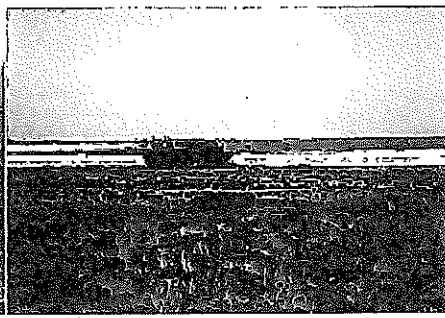
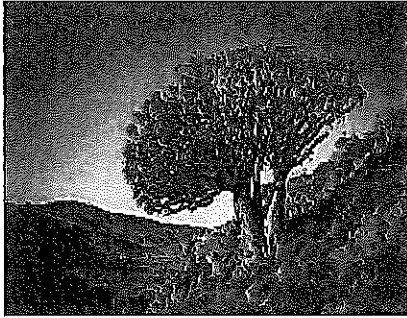


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CHAPTER 1

1.1 Mayor's Foreword



MAYOR'S FOREWORD

OFFICE OF THE MAYOR

ANNUAL REPORT FOREWORD, 2021/2022

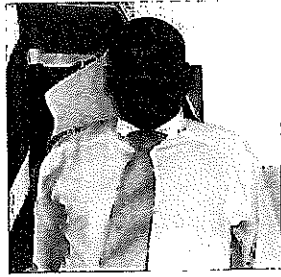
The Annual report for the year 2021/2022 reflects the strategic paths that the municipality has undertaken in sustaining growth through to people. This report helps us to evaluate our performance, identifying our shortcomings and opportunities that will enhance our capacity to deliver on our key strategic thrusts of local government.

During the period under review, council worked tirelessly to build on the achievements of our predecessors to accelerate the provision of the much-needed service focusing on the five developmental local government key performance areas; Municipal transformation and organizational development, Basic service delivery and infrastructure development local economic development, financial Management, Good governance, and public participation.

In the sphere of government who are the closest to the people, local government is at the forefront of development on behalf of the community. We remain committed to our primary objective of delivery of services.

Thank you to the councillors, ward committee member, municipal officials, communities, partners, and stakeholders for their contributions and supporting the past financial year. We look forward to further collaboration with you!

1.2 Municipal Manager Foreword



MUNICIPAL MANAGER FOREWORD

OFFICE OF THE MUNICIPAL MANAGER

ANNUAL REPORT FOREWORD, 2021/2022

This Annual report reflects Kamiesberg Municipalities strategies focus and provides an overview on performance and council financial position for the 2021/2022 financial year. As part of the report, highlights of all the programmes and projects that were implemented during the 2021/2022 financial year to enhance service delivery within the Kamiesberg municipal area are also presented here.

The 2021/2022 financial year has proven to be difficult for our area due to range of issues that transpired. Economic conditions confronting us as the country continued to impact negatively on the collection rate of the Municipality. The Municipality also experience financial challenges which have compromised the municipality ability to perform certain of its deliverables. The unemployment and poverty levels coupled with the prevalent culture of non-payment for municipal service by some of the residents served as a major contributing factor to our low revenue generation ability of the community.

While water and sanitation services provision remain our main priority as the Municipality, during this period, the Municipality's ability /efforts to render this service was faced with a myriad challenge related to aging infrastructure and backlogs. We are however making all strides towards mitigating both our strategic and operational risks focused on improved billing systems for enhanced municipal revenue collection, water and sanitation services infrastructure and improved audit outcomes. As the municipality we are also hard at work employing all possible measures to clear the stubborn audit findings from the qualified to an improved audit outcome that we will all pride ourselves of. With the expertise we have at our disposal, we are confident that the ground has been levelled to achieve this goalpost.

We extend our deepest gratitude to the political leadership for their tenacity and oversight role of the administration. The way our staff members executed their responsibilities during this period carried us through in playing a meaningful role on the lives of those we serve. Our existence as the district mostly depends on the community and we would like to take a pause to express sincere appreciation on the constructive criticism from our community which serves as a steppingstone to realize our objectives.

Municipal Overview

The 2021/22 Annual report is prepared in terms of Section 121(1) of the MFMA which mandates that each municipality must prepare an Annual Report for each financial year. This report reflects the performance of the Kamiesberg Municipality from July 2021 up to June 2022. This report addresses the performance of the Kamiesberg Municipality in respect of its core legislative obligations. In this report Council provides regular and predictable reports on programs, performance, and the general situation in the locality.

VISION and Mission

VISION

The establishment of a climate change orientated and economically viable lifestyle through sustainable growth

MISSION

To provide affordable quality services, alleviate poverty, and facilitate social and Local Economic Development through Comprehensive Rural Development of the Kamiesberg municipal area through integrated development planning, cooperative governance, skills development and the sustainable use of resources

Demographic Information

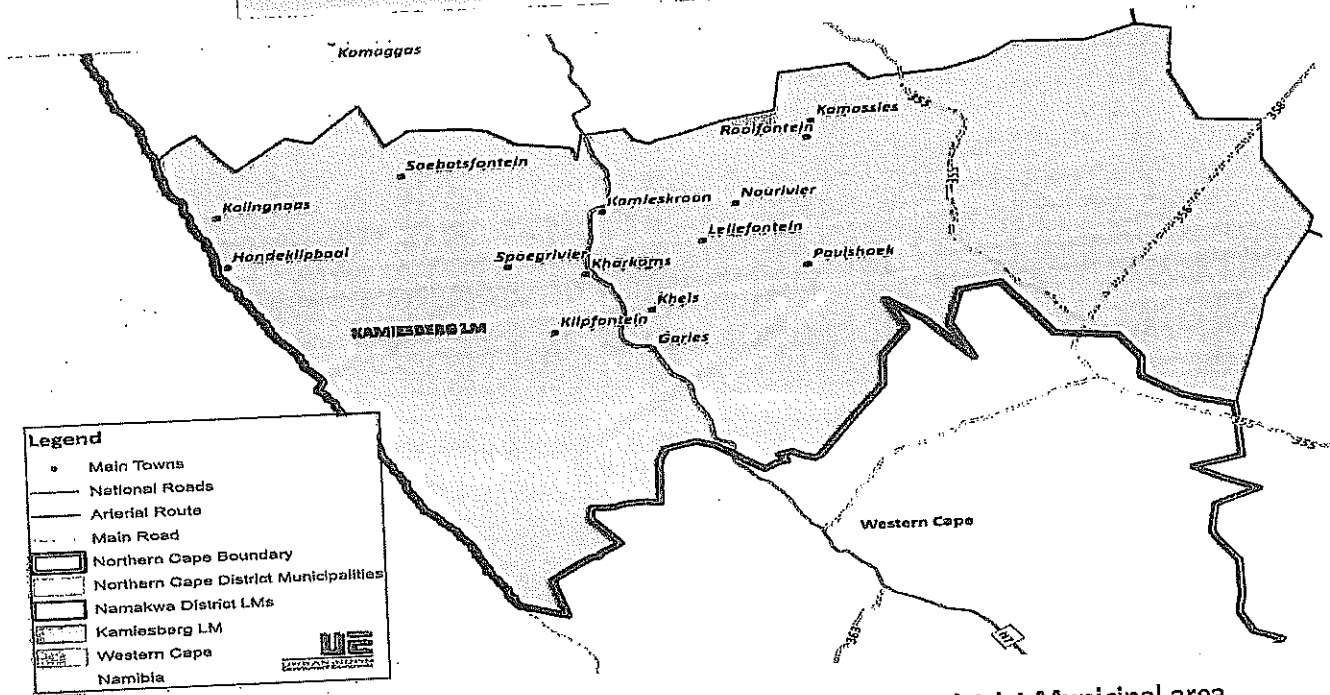
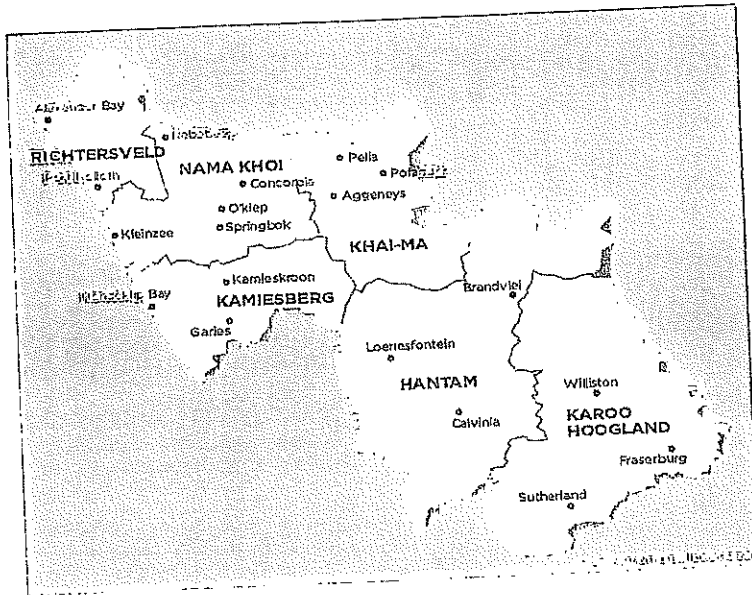
Area: The Kamiesberg Local Municipality is a Category B municipality situated within the Namakwa District in the Northern Cape Province. It is one of the smaller municipalities of the six that make up the district. It serves a geographical area of 14 210km² and is divided into six (6) municipal Wards. Kamiesberg Local Municipality provides services to 16 small towns – Kamassies Rooifontein, Nourivier, Leliefontein, Paulshoek, Kamieskroon, Kharkams, Tweervier, Koiingnaas, Kheis, Soebatsfontein, Spoegrivier, Klipfontein, Garies, Hondeklipbaai and Lepelfontein. The nearest business centre is Springbok 120km away.

The municipality spans three topographic zones: from the sandy coastal lowlands (Sandveld) to the mountainous central Kamiesberg escarpment (Hardveld), and to the eastern plateau of Boesmanland.

There are no perennial rivers in the area. Water is obtained from subterranean sources. Some of the water is pumped up by windmills, but most of the water to the communal areas comes from natural springs. Many of these springs are semi-perennial and the salt content of the water can vary from year to year, causing problems.

Four main types of vegetation are found in the area: Mountain Renosterveld, Succulent Karoo, False Succulent

Karoo, and Namaqualand Broken Veld. However, overall plant life is in a deteriorating state and non-edible, undesirable and poisonous vegetation is taking over.



Legend

- Main Towns
- National Roads
- Arterial Route
- Main Road
- ▭ Northern Cape Boundary
- ▭ Northern Cape District Municipalities
- ▭ Namakwa District LMs
- ▭ Kamiesberg LM
- ▭ Western Cape
- ▭ Namibia

The Map indicates the location of the Municipality in the District Municipal area

Wards

The municipality is structured into the following 6 Wards

Ward	Towns
1	Hondeklipbaai, Koingnaas, Soebatsfontein and Spoegrivier
2	Garies
3	Lepelfontein, Kheis and Klipfontein
4	Kamassies, Rooifontein, Nourivier and Paulshoek
5	Kharkams and Tweerivier
6	Kamieskroon and Lepelfontein

Leliefontein is a village in the Kamiesberg Mountains, 18 miles (29 km) south-east of Kamieskroon, Leliefontein was established in 1816 by Reverend Barnabas Shaw, a Wesleyan missionary. The mission was established on a farm awarded to the Namaquas by the Dutch governor Rijk Tulbagh. It is probably named after the many white Lilies found in the area.

It was the site of the 1902 Leliefontein massacre, during the final stages of the Second Anglo-Boer War. From 1966 until 2016, it was the site of a major Helicopter base of the SADF from where two squadrons of Attack Helicopters and transport helicopters operated, co-located with an Armoured Corps/Tank Battalion base and headquarters. It came under the operational responsibility of the 4th Integrated Division headquartered at Springbok.

GARIES

Garies is a small agricultural center situated in the Northern Cape Province about 120km south of Springbok. Garies is Nama (a Khoisan tribe) name, also spelt as th'aries and xaris. It is right on the N7 and thus easily serves as a journey breather or 'not-quite-halfway' mark for those on the road between Cape Town and Namibia. It lies in the heart of the Namaqualand and makes an excellent base for those exploring the spring flowers. The sheer lavishness of blossoms during spring, after good rains, draw visitors to this part of the Namaqualand from around the world. The area has the richest succulent flora in the world, about one third of the world's approximately 10'000 succulent species. Nearly 40% of the species are endemic. The area has 1200 different plant species, hundreds of which are only found in Namaqualand and 150 bird species. The Namaqualand Flower Trail Run, a 20km loop on the Godebergkloof Trail starts just north of Garies, with a rather tough 12km ascent to the summit of the Godeberg. Include Letterklip (alphabet stone), something of a stone fortress used during the South African War.

HONDEKLIPBAAI

Hondeklip Bay or Hondeklipbaai as it is known in Afrikaans is a small, picturesque village on the West Coast of Namaqualand and lies about 95 km South West of Springbok. Nestled between the Namaqua National Park and the South Atlantic Ocean, Hondeklip Bay can be reached by different routes, the Messelpad, The Wildeperdehoekpas, through Soebatsfontein, or Kamieskroon, or from Garies. Hondeklip Bay was formerly a favoured holiday destination for fishermen, divers, and farmers. Nowadays, holiday makers from all over the country enjoy their holidays here. During the flower season, Hondeklip Bay is spectacular to behold with all the orange and yellow flowers blooming towards the sun.

KOINGNAAS

Koingnaas is a small town some 110km from Garies. Since 2015/16 Koingnaas forms part of the Kamiesberg Local Municipality. The town was first part of the Namakwa Districts Municipality. Established in 1970, Koingnaas was once a flourishing diamond-mining town, but after De Beers departed the population has fallen rapidly from its peak of about 1000 inhabitants to approximately 105, according to the Census taken in 2011. Koingnaas is in a restricted area and visitors need to fill in a register and present an ID at the gate office. A gravel road leads to this small mining town. There are also two general grocery stores and library services at the Municipal building. The clinic is currently not in use. The community make use of the health services at the Hondeklipbaai clinic. There are no schools, the community members make use of home-based education or the schools in Hondeklipbaai or Kleinsee.

KAMIESKROON

Kamieskroon was founded in 1924, when the Dutch Reformed Church bought the land to relocate from Bowesdorp, 10 km to the north of the current location of the town. The move was forced by a shortage of water and restricted space for the growth of the town. Kamieskroon is located at the foot of the "Kroon" (Afrikaans, meaning Crown), a small koppie that resembles the crown of a king and is near Sneekop, the second highest peak in Namaqualand. Located close to Kamieskroon is Boesmankop, a mountain that resembles a Boesman (Bushman or San) lying on its back.

This small town in the Kamiesberg Local Municipality, lying in the foothills of the Kamiesberge at an elevation of approximately 800 m (2 600 ft.). The town is more or less in the center of Namaqualand, about 70 km to the south of Springbok . It is known mainly for its abundance of wild flowers during spring.

KHARKAMS

Kharkams village represents, in many ways, the typical village in Kamiesberg. Electricity reached the village in 1999 and water is available in nearly every house. Kharkams has a Combined School (Grade R up to Grade 12) as well as an ECD Centre. There are also two a general grocery stores, four tuck-shops and a clinic. The community have access to health care five days a week.

The settlement of Kharkams, 25 kilometres to the south of Kamieskroon on the N7 in Namaqualand, is an excellent flower spotting site. The Systershoog pass 16,2 km in length connects the town of Kharkams in the east with Spoegrivier in the west and provides an alternative (and much slower) route to Hondeklipbaai.

Sheep and goats are kept on villager-owned land between Kamiesberg's 16 villages. The name means 'gathering place of the Nama near abundant water' and is part of the old stock farmers' route between Leliefontein and Bethel's Klip (an archaeological site which shows evidence of human occupation dating back over 800 years). The huge boulders at Bethel's Klip were also used as a pulpit from where a Rev. Shaw gave sermons to the local Khoikhoi. This has given the site its alternative name, 'Preacher's Rock'. In Kharkams we also get besides the Methodist Church and Pastory the VG Church and Roman Catholic Church.

KHEIS

Kheis is one of 10 communal villages to be found in the Leliefontein Communal Area situated in a river valley below the mountainous central Kamiesberg escarpment which is part of the Groenrivier system, which is part of the Kamiesberg Local Municipality in the Namaqua Districts Municipality. Kheis is some 14 km north Garies.

Per the 2011 census, Kheis had a population of some 488 people who primarily are communal farmers, farming with sheep and goats. Population group- Coloured 97% First Language-Afrikaans 98%.

Kheis has a primary school (None selected), a general grocery store, one tuck-shop and a clinic. The community have access to health care twice a week. Kheis has an earthen dam to the north of the village which is used for irrigating cultivated lands below the dam wall. When the dam has water, it is known that water birds congregate here.

Kheis is a Khoi name meaning "a place where you live, or a home". The village is named in recognition of the Khoi people who were the first permanent dwellers of Namaqualand. The other translation for Keis, is the Khoi/Khoekhoe word for sand, the word can also be interpreted as Sanddrif or Dryfsand. Keis is pronounced 'chais' in Xhosa.

TWEERIVIER

Tweervier is one of ten communal villages to be found in the Leliefontein Communal Area, is situated in the middle of the mountainous central Kamiesberg escarpment which is part of the Kamiesberg Municipality in the Namaqua Districts Municipality. Tweervier is some 17 km east of Kharkams and 23 km west of Leliefontein.

Per the 2011 census, Tweervier had a population of some 252 people who primarily are communal farmers, farming with sheep and goats.

Tweervier has a primary school, a general grocery store and a clinic at the Municipal Building. The community have access to health care twice a week.

Here small groups of Namaqua descendants established themselves as stock farmers, moving seasonally between the mountains and the plains, thus the formation of villages over a period.

Tweerivier takes its name from being below the junction of two perennial streams, namely Twee rivier and the other Cloetesdrif, which rise to the north and east of the village and extends south to join the Groenrivier near the village of Kheis which enters the Atlantic Ocean some 80km south of Hondeklip Bay.

The Face book page "TWAS" (Acronym for Together We Are Strong) describes village life in Tweerivier as wonderful since life there is peaceful and free of violence as the villagers live as though they are brothers and sisters. As can be found in most Kamiesberg villages, the inhabitants have a lot of talent such as singing, musicians, needlework, cooking as well as authors.

PAULSHOEK

Paulshoek is one of 10 communal villages to be found in the Leliefontein Communal Area situated on the edge of the eastern plateau of the Bushmanland and the edge of the Kamiesberg massif and form part of the Kamiesberg Local Municipality, in the Namaqua Districts Municipality.

Paulshoek is some 75km east north east of Garies via Studers Pass, 27km south east of Leliefontein via Witwater and some 32km east of Platbakkies intersection on the R355.

Per the 2011 census, Paulshoek had a population of some 415 people who primarily are communal farmers, farming with sheep and goats. A primary school, a few small grocery stores, a post office, clinic, and Municipal offices can be found in the village as well. The community have access to health care twice a week.

Due to grazing land becoming overcrowded at Leliefontein during the early part of the 20th century, Leliefontein saw an exodus of people many of whom settle at Moed Verloren. Paulshoek was at that time an outstation, used during the months preceding the breeding season when rams needed to be kept separate from the rest of the herd. These rams were herded communally under the guardianship of an old man named Paul. The name followed naturally: And every time the people asked "Where can I put my ram" the people said "Send him to Paul's corner". So the place became Paulshoek' (Ouma Betjie Cloete 1999).

NOURIVIER

Nourivier is a small village approximately 35km outside of Kamieskroon in the Northern Cape - accessible by gravel road. The town is named after a river called Nourivier, which means 'narrow river' in English. The community cultivate vegetables after the winter rains and everyone grew winter wheat. The surrounding areas of the village are popular during the September flower season as it is then home to an explosion of beautiful colours. But as all others parts in the Kamiesberg, Nourivier also struggle with a drought for the past five years. The community farms with small stock and cattle and most have sowing plots. According to statistics Nourivier has a population of 480 and 155 households. In Nourivier is a Methodist Primary School that houses children up to grade six as well as two grocery shops and one tuck shop. Clinic services are at the Municipal Building and the community have access to health care twice a week.

ROOIFONTEIN

Rooifontein is one of the 10 communal villages to be found in the Leliefontein Communal Area situated on the eastern plateau of the Bushmanland, is part of the Kamiesberg Local Municipality, in the Namaqua Districts Municipality.

Rooifontein is some 63km east north east of Kamieskroon, 93km south east of Springbok via the Gamoep gravel road (R355) and some 101km north east of Garies via Studers Pass, Leliefontein and Nourivier.

Per the 2011 census, Rooifontein had a population of some 332 people who primarily are communal farmers, farming with sheep and goats.

Rooifontein has a primary school, 2 small general grocery stores, 3 tuckshops, 1 liquor store, post office - and a clinic service at the Municipal Building. The community have access to health care twice a week.

Here small groups of Namaqua descendants established themselves as stock farmers, moving seasonally between the mountains and the plains, thus the formation of villages over a period.

Here the earth is a rich sandy red and the name of the town was derived from this geographical feature. Rooifontein is situated on the banks of the "upper" Buffels River plus has a house built only of Aloe tree's branches and stems.

KAMASSIES

Kamassies is one of ten communal villages to be found in the Leliefontein Communal Area situated on the eastern plateau of the Boesmanland, part of the Kamiesberg Local Municipality in the Namaqua Districts Municipality.

Kamassies is some 68km east north east of Kamieskroon, 89km south east of Springbok via the Gamoep gravel road (R355) and some 106km north east of Garies via Studers Pass, Leliefontein and Nourivier.

Per the 2011 census, Kamassies had a population of some 341 people who primarily are communal farmers, farming with sheep and goats.

Kamassies has a Municipal office, primary school, a small grocery stores and a clinic. The community have access to health care twice a week.

Here small groups of Namaqua descendants established themselves as stock farmers, moving seasonally between the mountains and the plains, thus the formation of villages over a period. Kamassies is the most north-easterly village within the Leliefontein Communal area and is split by the Upper Buffels River which joins the Lower Buffels to the east of the northern section of the village.

KLIPFONTEIN

Klipfontein is one of ten communal villages to be found in the Leliefontein Communal Area situated in the most southerly part of the communal area at the bottom of the Kamiesberg highlands on the edge of the Sandveld, is part of the Kamiesberg Local Municipality, in the Namaqua Districts Municipality. Klipfontein is some 25km north west of Garies and 64 km east of Hondeklip Bay.

Per the 2011 census, Klipfontein had a population of some 466 people who primarily are communal farmers, farming with sheep and goats. Klipfontein has a primary school, some small shops, post office- and a clinic services at the Municipal building, Municipal offices and liquor store. Klipfontein is one of the very few communal villages connected with the N7 by a tarr road.

Klipfontein lies to the east of a 501m high mountain, called "Soetheuningberg" or directly translated as "Sweet Honey Mountain" !!! Klipfontein, as many other "fontein" or fountain named places, was named after a fountain which had its source under a "Klip" or Rock.

SOEBATSFONTEIN

Soebatsfontein is a settlement nearly in Namakwa District Municipality but part of the Kamiesberg Local Municipality in the Northern Cape . .

This settlement is 80 km south-west of Springbok and 48 km north-west of Kamieskroon. The name, Afrikaans for 'begging or pleading fountain', dates from an incident about 1898 in which Hendrik S(t)jever, a farmhand, was murdered by San in spite of his begging for mercy.^[2]

Soebatsfontein has a Population of 276	Number of households -80
Population group - Coloured 98%.	Male 54% 46% Female
(Census 2011)	First language- Afrikaans

SPOEGRIVIER

Spoegrivier is a town in Kamiesberg Municipality some 13 km west-north-west of Karkams and 46 km east of Hondeklipbaai. It takes its name from the non-perennial stream which rises north of it and extends south and then

west to enter the Atlantic Ocean 20 km south-east of Hondeklipbaai. Afrikaans for 'split river', the name is probably translated from Khoekhoen Kanoep, referring to a disease affecting cattle.

The Spoegrivier Caves are part of the proposed Groen-Spoeg Coastal Park, 46 km East of Hondeklipbaai. These caves are of archaeological importance as they contain the earliest evidence of sheep in South Africa. The bones found date back about 2 000 years. The National Monuments Act protects this site therefore no camping, fires, digging, or vehicles are permitted in the caves.

LEPELFONTEIN

Lepelfontein is a village situated in the southern section of the Kamiesberg with its communal area bordering on the Western Cape and some 30km from the Namaqualand West Coast, and is part of the Kamiesberg Local Municipality, in the Namaqua Districts Municipality. Lepelfontein is some 61km south of Garies, 28km west of Rietpoort, 52km west of Bitterfontein on the N7, 10km south east of Kotzesrus and some 45km south east of Groenriviersmond via Ruitervlei se mond.

Per the 2011 census, Lepelfontein had a population of some 233 people who are mainly communal farmers, farming with sheep and goats with some of the population working on the surrounding commercial farms.

Lepelfontein has a primary school, Roman Catholic church, a small general grocery store, Municipal offices, and a clinic within their community centre.

Lepelfontein was established close to a spring where the village got its name from – when the spring started to dry up the local inhabitants had to use a spoon to get water out of the spring, thus the name Lepelfontein or Spoon fountain. Some of the local inhabitants decided to move away from Rietpoort and established a village near the spring which gave the village its name.

Lepelfontein's communal area borders on the Western Cape and is surrounded by a communal area of 28.72km² where the community farm with sheep and goats. Other than the Western Cape, the communal area is surrounded by commercial farms. The area surrounding Lepelfontein is littered with old giant termite mounds which are also known as fairy circles.

This area was in the 18th and 19th centuries part of the main route explorers, used to travel through as close to the village is Meerhof's Castle where van der Stel stayed over in 1685 on his way to the rumored copper fields near the Gariëp river. The route followed by the early travelers to the north largely coincided with the old well established game trails of elephant, rhino, and other animals.

- ❖ Leliefontein, Rooifontein, Kamassies, Nourivier, Paulshoek, Tweerivier, Kheis, Kharkams, Spoegrivier, and Klipfontein falls within the Leliefontein rural reserve of Namaqualand which was established around the Leliefontein mission station during the mid-19th century, with Leliefontein receiving its Ticket of Occupation in 1854. However, the state never recognized their claim of ownership, and only rewarded them occupational status. The existing boundaries of the reserve are still disputed as many inhabitants claim that dispossession continued even after formal recognition from the Cape Colony. (SPP 1995, May 1997). Recently the Minister of Agriculture and Land Affairs made the decision to transfer the land to the Kamiesberg Local Municipality as chosen by most people who participated in the poll. The land is presently held in trust for the communities by the Minister of Rural Development and Land Reform. Lepelfontein on the Western Cape border form also part of the Act 9 areas but the TRANCRAA process did not start yet in the Lepelfontein Area.

Population

According to the Census 2011, the Municipality has a total population of 10187. A decreased of 5.27 % between 2001 and 2011

The table below indicates the total population in the municipal area according to the 2001 and 2011 Census:

2001	2011
10 754	10 187

According to the Census 2011, the Municipality has a total population of **10187**, of which **85.6%** are coloured, **8.1%** are white, with black African and Indian making up the remainder as indicated in the table below:

Coloured	White	Black African	Indian/Asian	Other	Grand Total
85.6%	8.1%	5.3%	0.5%	0.5%	10 187

Population by race

households

The total households within the municipal area are 3319

Households	2021/22
Number of households in municipal area	3319
Number of Indigents households in municipal area	1332

Total number of households

Key Economic Sectors and Employment by Industry

Unemployment and poverty affect many people within the municipal area. According to the Census-2011, 2204 people are employed, 981 are unemployed, 732 are classified as discourage work-seekers and 2535 are not economically active. Kamiesberg Local Municipality has three main economic sectors: livestock grazing, mining, and tourism. The main economic activity in our Rural areas is Agriculture.

Labour market

	2016	2011
Unemployment rate	n/a	30.8%
Youth unemployment rate (15-34)	n/a	40.4%

The municipality is dependent on the following economic activities -Quantec Data 2009:

Industry	Northern Cape	Namakwa DM	Kamiesberg
Agriculture, forestry, and fishing	16.6%	12.6%	10.0%
Mining and quarrying	8.2%	16.3%	21.5%
Manufacturing	3.8%	2.8%	3.3%
Electricity, gas & Water	0.6%	0.4%	0.1%
Construction	4.6%	5.7%	5.5%

Wholesale & Retail trade, catering & accommodation	16.1%	14.6%	14.3%
Transport, storage, and communication	3.2%	3.3%	1.5%
Finance, insurance, real estate, and business services	9.2%	8.1%	6.2%
Community, social and personal services	15.5%	17.7%	18.1%
General Government	22.3%	18.6%	19.4%

Socio Economic Information

The socio-economic information for the municipal area is as follows according to census 2016:

Total Population	10 187
Young (0-14)	26.5%
Working Age (15-64)	63.3%
Elderly	10.2%
Dependency Ratio	57.9%
Sex Ratio	101.7%
Growth rate	0.54% (2001-2011)
Population density	1 person / km ²
Unemployment rate	30.8%
Youth unemployment Rate	40.4%
No schooling aged 20+	3.1%
Higher education aged 20+	5.2%
Matric aged 20+	16.4%
Number of agricultural households	913
Average household size	3
Female headed households	40.9%
Formal dwellings	95.6%
Housing owned/paying off	63.9%

Socio Economic information

Service Delivery Overview

- Free basic Services is delivered to indigent households with a monthly income of R4000.00 or less.
- The indigent register has been updated yearly.
- Due to the water scarcity of water only 2 kiloliter of water per month is free to all registered indigent households.

Free basic Service	Indigents
Water	1189
Electricity	1652
Refuse removal	1179
Sewerage/Sanitation	233

- Good sanitation services exist were most of the residential areas have waterborne sanitation. Some areas still rely on septic tanks and ventilated pit latrines, notably the smaller towns around Garies. The municipality renders a very effective refuse removal service which take place on a weekly basis, but one of our biggest challenges is that the two biggest dumping sites are not licensed. The application for licensing is still in process.
- The provision of sustainable and affordable electrical services is one of the corner stones of any vibrant economy and Kamiesberg is therefore no exception. Kamiesberg Municipality supply electricity to her consumers within the licensed areas in towns like Rooifontein, Kamassies, Garies, Kamieskroon, Paulshoek, Spoegrivier, Soebatsfontein, Hondeklipbaii, Nourivier, Klipfontein, Kheis and Lepelfontein .Kharkams, Tweerivier and Leliefontein were directly supplied by ESKOM.
- Our access roads are all gravel and our towns are far apart. Most of the internal roads in our towns were paved.

Basic Service Delivery Challenges

<p>Basic Service Delivery</p>	<ul style="list-style-type: none"> • Budget constrains for maintenance of existing infrastructure • Capacity and training of existing personnel and the availability of skilled personnel • Surface and underground water supplies are insufficient to provide the levels of infrastructure • Global warming and the drought have also an impact on water levels and commonage. • The scarcity of water has resulted in generally low water consumption and only the first 2 kl is free to all households. We apply for funding for drought relief from the Department of Water and Sanitation and that bring part time relief for us. • The demands for housing grow annually out of proportion in correlation with the funding resources that are available • Our Hondeklipbaii and Garies dumping sites are not licensed yet, - applications were submitted • All the access roads in Kamiesberg are gravel and in bad condition except the road between Garies and Klipfontein. • Limited capacity regards Planning and building Control • Currently some of our towns in the municipal jurisdiction are without any means of communication.
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Proportion of Households with access to Basic Services

The table below shows the total of households that have access to Basic Services according our Financial System:

Services	2021/22
	No of households
Electricity	2522
Water	2793
Sewerage	635
Waste Collection –once a week	2699

Financial Overview

Auditor General Report Status

Year	2017/18	2018/19	2019/20	2020/21	2021/22
Status	Qualified	Disclaimer	Qualified	Qualified	Qualified

We tabled the draft main, final main and adjustment budgets within the legislated timeframes with limited capacity.

Financial Overview

The municipality depend on grants to fund capital projects and find it difficult to fulfil their operational functions due to the lack of funds. Solutions will have to be found to bring service delivery to its right.

Organizational Development Overview

The Financial Managers position became vacant from 1 June 2022.

New appointments

Name	Department	Occupation	Engagement date
Ms AB Maarman	Roads and Streets	Data Clerk	01/07/2021
Mr RD Cloete	Finance	Debtors Clerk	01/07/2021
Mr DP Jaars	Financial Intern	Intern	01/03/2022
Mr S Makatees	Financial Intern	Intern	01/03/2022
Mr H Steenkamp	Water	Operator	01/03/2022
Mr Ap Linderd	Water	Desalination plant supervisor	01/03/2022

Resignations, Terminations, Pensioned and Deceased

Name	Department	Employee Status	Date
JH Peddy	Cleansing	Pensioned	23/07/2021
J Willems	Electricity	Resigned	15/09/2021
BJ Cloete	Financial Intern	Resigned	05/10/2021
MG Hobongwana	Financial Intern	Resigned	05/10/2021
BC Brandt	Target Desk	Resigned	02/11/2021
PA Smit	Library Assistant	Resigned	02/11/2021
MW Cloete	Voorman	Resigned	05/11/2021

AM Brander	Finance	Dismissed	18/02/2022
ED Robertson	Roads & Streets	Dismissed	28/02/2022
HH Hopkins	Finance	Resigned	28/02/2022
SP Beukes	Cleansing	Deceased	05/03/2022
AM Brander	Finance	Discharged	06/03/2022
SE Engelbrecht	Roads & Streets	Resigned	28/04/2022
TE Diphokoje	Finance	Contract expired	31/05/2022

Municipal Transformation and Organizational Development Highlights

An archive was set up for the safe storage of our documents.

Challenges

Challenge	Action to address
Very limited capacity institutionally as well as financially	Will not be able to address unless local economic development is enhanced to grow the revenue base of the Municipality in order to expand the structure and capacity
Loss of skilled and trained staff	Advertise widely and more affordable Skills programs and Technicians in our areas
Poor time keeping by employees	Mechanisms to ensure that the clocking system is used daily

CHAPTER 2

Political Governance Structure

The quality of governance and transformation is one of the major factors in turning the municipality into a developmental government focused on improving the quality of life its jurisdiction. The Council performs both legislative and executive functions. They focus on legislative, Oversight and participatory roles. Their primary role is to debate issues publicly and to facilitate political debate and discussion. Councilors are also actively involved in community work and the various social programs in our municipal area.

Kamiesberg Local Municipality is a category B Municipality with a plenary system. The Mayor is the only full time councilor and is supported by 10-part time councilors. The Council consist of six (6) ward councilors and five (5) proportional (PR) councilors elected in November 2021.

Kamiesberg Municipality Councilors



Back: FLTR. Cllr M W Cloete; Cllr P A Smit; Cllr CCC Coetzee; Cllr D Markus; Cllr L Petersen and Cllr B C Brandt
 Front: FLTR: Cllr RGC Cloete; Cllr S C Nero; Cllr M B Hanekom; Cllr CC Kordom and Cllr SS Cloete

Party Representation are as follows:

ANC	6
DA	3
NCM	1
NEF	1

Council

Below is a table that categorized the councilors within their specific political parties, committees allocated to and wards for the 2021/22 financial year

EXECUTIVE COMMITTEE

1. Councillor S C Nero (ANC)
2. Councillor P A Smit (ANC)
3. Councillor M B Hanekom (DA)

TECHNICAL AND LED

1. Councillor P A Smit (ANC)
2. Councillor L Petersen (ANC)
3. Councillor D Markus (NEF)

FINANCE AND ADMINISTRATION

1. Councillor S C Nero (ANC)
2. Councillor B C Brandt (ANC)
3. Councillor CCCC Coetzee (DA)

MPAC (Shared Service with NDM)
 Councillor R G C Cloete (ANC)

Councilor	Capacity	Ward Representing or proportional	Political Party	Committee Allocated	Council Meetings Attendance		
					Ordinary Council Meetings	Special Council Meetings	Committee Meetings
Melvin W Cloete	Speaker	PR	ANC		3	4	-
Susarah C Nero	Councilor	Ward 5 (Mayor) Kharkams and Tweerivier.	ANC	• Finance and Administration	3	3	3
Leonard E Petersen	Councilor	Ward 1: Hondeklipbaai, Koin gaas, Soebatsfontein and Spoegrivier	ANC	• Infrastructure and Development	4	4	-
Rachel GC Cloete	Councilor	Ward 3: Garies, Klipfontein and Lepelfontein	ANC	• MPAC	3	4	-
Brandon C Brandt	Councilor /Chief Whip /District Representative	Ward 4: kammassies, Rooifontein, Nourivier and Paulshoek	ANC	• Finance and Administration	3	4	-
Piët A Smith	Councilor	Ward 6: Kamieskroon and Leliefontein	ANC	• Infrastructure and Development	3	4	2
Christoffel CC Coetzee	Councilor	Ward 2: Garies	DA	• Finance and Administration	3	4	2
Varietjie Hanekom	Councilor	PR	DA-PR	• Executive Committee	4	4	3
Sabina S Cloete	Councilor	PR	NCM		3	4	-
Charlton C Cordom	Councilor	PR	DA		3	4	-
Dawid Markus	Councilour	PR	NEF	• Infrastructure and Development	3	-	-

Municipal Public Accounts Committee (MPAC)

to exercise oversight over the executive functionaries of council and to ensure good governance in the municipality.

This committee was not functional for this financial year therefore the Oversight Report on the previous year Annual Report was done by the District MPAC.

The table below indicates the dates of the Council and portfolio committee meetings for the 2021/22 financial year:

Meeting	Date
Special Council Meeting	06/07/2021
	31/08/2021
	29/03/2022
	17/05/2022
	30/05/2022
	28/06/2022
Council Meeting	14/10/2021
	02/12/2021
	31/08/2022
	23/02/2022
	30/05/2022
MPAC	Not Active
Executive Committee meeting	22/03/2022
	23/05/2022
Infrastructure and Development Committee meeting	16/05/2022
Finance and Administration Committee meeting	26/08/2021
	22/03/2022
	28/04/2022

Administrative Governance Structure

The Municipal Manager is the accounting Officer of the Municipality. He serves as chief custodian of service delivery and implementation of political priorities.

The Kamiesberg Municipality is structured in four (3) departments namely:

- Finance and Administration
- Infrastructure and Development
- Executive Committee
- MPAC

Top Administrative Structure



Municipal Manager

Rufus C Beukes

Section 54 appointment

Functions

Strategic planning

Municipal Management

Internal Audit

Financial management

Risk Management

Performance Management

Public Relations



Manager Local Economic and Corporate Services Gustav Von Mollendorf

Section 56 Appointment

Functions

- | | |
|---|------------------------------|
| General Administration | Municipal Planning |
| Secretariat | Trading Regulations |
| Legal Matters | Law Enforcement |
| Human Resource and | Labour Relations |
| Capacity building in the Municipality (s51 of the MSA) | By-Laws |
| Trading regulations | Control of public nuisances |
| Billboards and the display of advertisements in public places | Records Management |
| Control of undertakings that sell liquor to the public | Town planning |
| Municipal Property Management | Libraries |
| Cleaning Services | Messenger Services |
| Occupational Health and Safety | Committee & Council Support |
| ITC Technology | |
| Environmental Management | Commonage Management |
| Coastal Management | Human Settlements |
| SMME's | Pounds |
| Integrated Development Plan | Local Tourism |
| Beaches and amusement facilities | Municipal Parks and creation |
| Fencing and fences | Local sport facilities |
| Local Economic Development | |



Tumelo Diphokoje (till 31 May 2022)

Section 56 appointment

Manager: Chief Financial Officer

Functions

Budget: Planning, monitoring and reporting

Revenue Management

Expenditure Management

Supply Chain Management

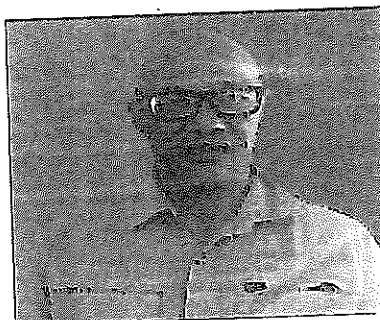
Asset Management

Payroll management

Insurance

Valuations

Contract Management



Manager: Head of Technical Services

Heinrich Cloete

Section 56 appointment

FUNCTIONS

Water Services Management

Sewer & Sanitation Management

Storm Water Management

Project Management

Disaster Management

Roads

Building Regulations

Electrical Services

Fleet Management

Cemeteries, funeral parlours and crematoria

Fleet Management

Waste Management

Building Control

Rescue

COMPONENT B :INTERGOVERNMENTAL RELATIONS

2.2 Intergovernmental Relations

All spheres of government and all organs of state within each sphere must co-operate with one another in terms of the Constitution of South Africa.

Intergovernmental Structures

To adhere to the principles of the Constitution the municipality participate in the following intergovernmental structures :

PROVINCIAL INTERGOVERNMENTAL STRUCTURES

- ❖ Provincial CFO Forum
- ❖ Provincial IDP Engagement
- ❖ MIG Engagement
- ❖ Blue and Green Drop Sessions
- ❖ LGTAs
- ❖ HR.SDF Forum
- ❖ Internship Assessment

DISTRICT INTERGOVERNMENTAL STRUCTURES

- ❖ District Technical IGR
- ❖ District Political IGR
- ❖ District Area Finance Forum
- ❖ District PMU
- ❖ District Health Forum
- ❖ District EPWP Forum
- ❖ District Audit Committee Meetings Shared Services

COMPONENT C: PUBLIC ACCOUNTABILITY AND PARTICIPATION

Section 16 of the municipal Systems Act states that a municipality must develop a culture of municipal governance that complements formal representative government with a system of participatory governance. For this purpose, it must encourage and create conditions for the local community to participate in the affairs of the community. Such participation is required in terms of:

The preparation and implementation of the IDP;

Preparation of the municipal budget;

Establishment, implementation, and review of the performance management system and

Monitoring and review of the performance, including the outcomes and impact of such performance.

2.3 Public meetings

Due to the Covid 19 pandemic, the community participation process could not be followed properly. Only in the 3rd quarter public participation meetings were held.

Town	Date
Kharkams	15/03/2022
Tweerivier	31/03/2022
Paulshoek	18/03/2022 05/04/2022
Lepelfontein	04/04/2022
Soebatsfontein	23/03/2022
Spoegrivier	23/03/2022
Koilingnaas	22/03/2022
Hondeklipbaai	22/03/2022
Kamieskroon	16/03/2022
Garies	09/03/2022
Kheis	10/03/2022
Klipfontein	10/03/2022
Lelifontein	16/03/2022
Rooifontein	17/03/2022
Kammasies	17/03/2022

Ward committees have been established in all four wards of the Kamiesberg Municipal Area. These ward committees comprise of geographical as well as sector representatives in communities and are regarded as the statutory consultative forum in the public participation process of the IDP review. The respective ward Councillor is automatically the chairperson of the ward committee and quarterly meetings keep the community informed of all municipal related matters. It is also incumbent on ward committee members to regularly interact with their constituencies and ensure maximum participation in all planning processes of Kamiesberg Municipality. The Ward Committees have an opportunity to consider items on the formal Council agenda which have a direct bearing on their specific areas. The functioning of the ward committees remains a challenge that will be addressed through training and capacity building.

Ward Information

WARD 1		
Name of Town	Councillor	Ward Committee Members
Hondeklipbaai	Councillor: Leonard Peterson (ANC)	Lionel Pietersen Carissa Soudens Vacant (1)
Soebatsfontein		Ilze Brand Anisca Cloete
Spoegrivier		Judith Owies Sunè M Lewis Vacant
Koingnas		Vacant (2)
WARD 2		
Garies	Councillor: CCC Coetzee (DA)	Anthea Cloete Henry Klaase Demon Pieters Marvin Stuurman Coenie Coetzee Hugo Schreuder Francis Fielding Saretta Stationway Carlo van Wyk Junè J Leeuwner

Ward 3		
Klipfontein	Councillor: Rachel GC Cloete (ANC)	Booi Agenbacht Ricardo Boois Johanna Rooi David Freeks
Lepelfontein		Sanna Flink Simona Owies Charmaine Owies
Kheis		Celeste Willems Brumilda Nero Cynthia Cloete-Witbooi
Ward 4		
Kamassies	Councillor: Brandon Brandt (ANC)	Waylon Brandt Reagam Bēukes Marlyn Watt
Roofontein		Belinda Meissenheimer Neville Links
Nourivier		Susanna Joseph Maria Cardinal
Paulshoek		Shaun van Wyk Samentha Cloete Marline Joseph
WARD 5		
Kharkams		Danver Vos Elizabeth Links Geraldine Links Elizabeth van Niekerk Hendrik Dirks Johanna Stewe

Tweerivier	Councillor: Susarah C Nero (ANC)	Rolanda Cloete Monique Thomas Erleen Cloete Christina Klaase
Ward 6		
Kamieskroon	Councillor: Piet A Smith (ANC)	Rochelle Smit Cornellus Pieriga Maria Fransman Angeló Magerman Fiona Dommerog Selwyn Goedeman
Leliefontein		Woodrow Cloete Jo-Ann Saul Mervin Permiedie Vacant (1)

Representative Forums

Labour Forum

This forum is the Communication between council and staff.

The table below specifies the members and meetings held of the Labour Forum for the 21/22 financial year.

Name of representative	Capacity	Meeting dates
C Nero	Mayor	08/03/2022
S Cloete	Council Representative	
von Mollendorf	HOD Corporate Services	
C Beukes	Municipal Manager	
IH Adams	HR Representative	
Maarman	Union (SAMWU)	
Steenkamp	Union (SAMWU)	
I Joseph	Union (SAMWU)	
Magerman	Union (SAMWU)	
Wildskut	Union (SAMWU)	

Labour Forum

COMPONENT D: CORPORATE GOVERNANCE

Corporate governance is the system of rules, practices, and processes by which a company is directed and controlled. The Core principles of good corporate governance is: fairness, accountability, responsibility, and transparency.

Audit Committee and Performance Audit Committee

The Kamiesberg Municipality did not have his own committee but make use of a shared committee of the District Municipality.

The Committee consists of the following members

- Mr. Frank van den Heever
- Mr. Frikkie Rootman

Functions of the Committee

- To advise the Council on all matters related to compliance and defective governance.
- Respond to Council on any issues raised by the Auditor –General in the Audit report.
- The compilation of reports to Council, at least twice during the year.
- Provide Support to the internal audit function.

Internal Audit

Department consists of Internal Auditor and one (1) Intern.

Meetings held

25 August 2021	28 October 2021
25 May 2022	24 June 2022

Supply Chain Management

- Kamiesberg Municipality has amended its SCM policy to provide for the new legislation and internal processes to ensure MFMA and SCM Regulations compliancy. All Bid Committees are in place namely the Evaluation and Adjudication Committee's.
- No councillors are part of any SCM committees. These committee members are appointed by the Accounting Officer prior to the specifications meeting when a bid is requested.
- Deviations from policy must comply with the requirements and be reported to Council. In the limited number of cases that this occurred, it was for justifiable reason and all such cases should be reported to Council.

Below is a list of all the policies developed and reviewed for the financial year:

Policy developed/revised
Spluma Application Forms
Kamiesberg LUMMS Phase 6
Tariff Policy
SCM Policy
Debts Write of Policy
Indigent Management Policy
Bank Cash Investment policy
Credit Control and Debt Collection Policy
Performance Management Policy and Framework
Fraud Prevention and Whistle Blow Policy
Risk Charter
Risk Management Policy
Risk Assessment Strategy
Risk Assessment Methodology

Website

Municipalities are required to develop and maintain a functional website that displays relevant information as per the requirements of S75 of the MFMA and S21A and B of the MSA as amended.

This website should be the key communication mechanism in terms of service offering, information sharing and public participation. It is a communication tool that should allow easy and convenient access to relevant information. The website should serve as a mechanism to promote accountability and transparency to communities and therefore information posted should be accurate and timeously updated and it should serve as an integral part of the municipality's communication strategy.

Documents published on the Municipality's Website	Yes/No
Draft Annual Budget	Yes
Adjustment Budget	Yes
Service Delivery and Budget implementation Plan	Yes
IDP	Yes
Performance Agreement Senior Managers	Yes
Final Tariffs	Yes
Spluma Tariffs	Yes
Spluma Application Form	Yes

Communication

Local government is responsible for true democracy and mass participation amongst each of South Africa's citizens within their specific locality. This is a vital mandate of local government, and effective two-way communication is imperative to ensure that no gaps exist between the needs and the delivery. To be successful, communications must focus on the issues that are shown to impact on the resident's perceptions, quality of service, value for money and efficiencies.

Communication Activities	Yes/No
Communication Strategy	Should be reviewed
Communication Policy	Should be reviewed
Functional complaint management system	Yes
Customer satisfaction surveys	No

Public Satisfaction on Municipal Services

Compliance Register -Compliance register available at the technical department

Municipal Public Accounts Committee (MPAC)

To exercise oversight over the executive functionaries of council and to ensure good governance in the municipality. This committee was not functional for this financial year therefore the Oversight Report on the previous year Annual Report was done by the District MPAC.

Oversight Report 2020/21 (Not yet issued)

CHAPTER 3 AND 4 ANNUAL PERFORMANCE REPORT

CHAPTER 3

The performance report is issued in terms of Section 46 of the Municipal Systems Act (No. 32 of 2000) and will be included as Chapter 3 and 4 of the Annual Report of the Kamiesberg Municipality as contemplated in Section 121(3) of the Municipal Finance Management Act.

Performance management is a process which measures the implementation of the organization’s strategy. It is also a management tool to plan, monitor, measure, and review performance indicators to ensure efficiency, effectiveness, and the impact of service delivery by the municipality.

At local government level performance management is institutionalized through the legislative requirements on the performance management process for Local Government. Performance management provides the mechanism to measure whether targets to meet its strategic goals, set by the organization and its employees, are met.

The system is designed to continuously monitor the performance of municipalities in fulfilling their developmental mandate. Central to the system is the development of key performance indicators as instruments to assess performance. These indicators help to translate complex socio-economic development challenges into quantifiable and measurable constructs. They are therefore crucial if a proper assessment of the impact of government in improving the quality of life of all is to be done. The PMS should ultimately allow for automatically updated performance data in order to provide the Council and its people with the current status of the municipal performance. The IDP and the municipal budget should be integrated into the SDBIP where after it should be linked to individual performance contracts.

3.1 OVERVIEW OF PERFORMANCE WITHIN THE ORGANIZATION

Legislative requirements

The Constitution of the RSA, 1996, section 152, dealing with the objectives of local government paves the way for performance management with the requirements for an “accountable government”. The democratic values and principles in terms of section 195 (1) are also linked with the concept of performance management, with reference to the principles of inter alia:

- the promotion of efficient, economic, and effective use of resources,
- accountable public administration
- to be transparent by providing information,
- to be responsive to the needs of the community, and
- to facilitate a culture of public service and accountability amongst staff.

The Municipal Systems Act (MSA), 2000 requires municipalities to establish a performance management system. Further, the MSA and the Municipal Finance Management Act (MFMA) requires the Integrated Development Plan (IDP) to be aligned to the municipal budget and to be monitored for the performance of the budget against the IDP via the Service Delivery and the Budget Implementation Plan (SDBIP).

In addition, Regulation 7 (1) of the Local Government: Municipal Planning and Performance Management Regulations, 2001 states that “A Municipality’s Performance Management System entails a framework that describes

and represents how the municipality's cycle and processes of performance planning, monitoring, measurement, review, reporting and improvement will be conducted, organized and managed, including determining the roles of the different role players." Performance management is not only relevant to the organization, but also to the individuals employed in the organization as well as the external service providers and the Municipal Entities. This framework, *inter alia*, reflects the linkage between the IDP, Budget, SDBIP and individual and service provider performance.

In terms of section 46(1)(a) of the systems Act (Act 32 of 2000) a municipality must prepare for each financial year a performance report reflecting the municipality's and any service provider's performance during the financial year, including comparison with targets of and with the performance of the previous financial year. The report must, furthermore, indicate the development and service delivery priorities and the performance targets set by the municipality for the following financial year and measures that were or are to be taken to improve performance.

Organisational performance

Strategic performance indicates how well the municipality is meeting its objectives and whether policies and processes are working effectively. All government institutions must measure and report on their strategic performance to ensure that service delivery is done in an efficient, effective, and economical manner. Municipalities must therefore develop strategic plans and allocate resources for the implementation. The implementation of the plans must be monitored on an on-going basis and the results must be reported on during the financial year to various role-players to enable them to timeously implement corrective measures where required.

This report highlights the strategic performance in terms of the municipality's Service Delivery Budget Implementation Plan (SDBIP), performance in terms of the Strategic Priorities and performance on the National Key Performance Indicators as prescribed in terms of section 43 of the Municipal Systems Act, 2000.

2 THE PERFORMANCE SYSTEM USED FOR 2021/22

The IDP and the Budget

The IDP for 2021/22 was approved by Council in May 2021. As the IDP process and the performance management process are integrated, the IDP fulfils the planning stage of performance management whilst performance management in turn, fulfils the implementation management, monitoring and evaluation of the IDP.

The Service Delivery Budget Implementation Plan (SDBIP)

The organizational performance is evaluated by means of a municipal scorecard (SDBIP) at organizational level. The Mayor approved the SDBIP in July 2021. The SDBIP indicators are aligned with the budget which was prepared in terms of the reviewed IDP. The indicators in the SDBIP that will assist to achieve the objectives and priorities adopted in the IDP and indicators that measure service delivery responsibilities.

4 STRATEGIC SERVICE DELIVERY BUDGET IMPLEMENTATION PLAN

This section provides an overview on the achievement of the municipality in terms of the strategic intent and deliverables achieved as stated in the IDP. The SDBIP assists with documenting and monitoring of the municipality's strategic plan and shows the strategic alignment between the IDP, Budget and Performance plans.

In the paragraphs below the performance achieved is illustrated against the SDBIP KPI's applicable to 2021/22 in terms of the IDP strategic priorities.

The following table explains the method by which the overall assessment of the actual performance against the targets set for the key performance indicators (KPI's) of the SDBIP are measured:

Category	Colour	Explanation
KPI Not Met		0% > = Actual/Target < 75%
KPI Almost Met		75% > = Actual/Target < 100%
KPI Met		Actual/Target = 100%
KPI Well Met		100% > Actual/Target < 150%
KPI Extremely Well Met		Actual/Target > = 150%

The overall performance results achieved by the Municipality in terms of the SDBIP are illustrated in the tables and graphs below:

A comparison between the performance of the year under review and the previous year:

Strategic Objective: Promotion of Local Economic Development
with specific focus on shared growth.

Key Performance Indicator	Unit of Measurement	Source of Evidence	Overall Performance for Quarter ending September 2021 to Quarter ending June 2022			Overall Performance for Quarter ending September 2020 to Quarter ending June 2021		
			Target	Actual	R	Target	Actual	R
Create temporary jobs - FTEs in terms of EPWP by 30 June 2022	Number of FTE's created	Beneficiary lists, timesheets, payment certificates and report from the EPWPRS PB01 report	36	10	R	36	1795	R
Facilitate the review of the LED Strategy and submit to Council by 30 June 2022	LED Strategy reviewed and submitted to Council by 30 June 2022	Minutes of Council meeting	1	0	R	1	0	R

Strategic Objective: Reduction of infrastructure backlogs i.e., human settlement, water, roads, electricity etc.

Key Performance Indicator	Description of Unit of Measurement	Source of Evidence	Overall Performance for Quarter ending September 2021 to Quarter ending June 2022			Overall Performance for Quarter ending September 2020 to Quarter ending June 2021		
			Target	Actual	R	Target	Actual	R
The percentage of the municipal capital budget spent on capital projects by 30 June 2022 (Amount spend on capital projects / Amount budgeted for capital projects) x100	% Of the municipal capital budget spent on capital projects by 30 June 2022 (Amount spend on capital projects / Amount budgeted for capital projects) x100	Report from Financial System	90	71	R	90	101	G

Strategic Objective: To ensure a municipality that is committed to an innovative approach, prudent investment of public funds, good governance, financial viability, and optimal institutional transformation that accommodates diversity in service delivery

Key Performance Indicator	Description of Unit of Measurement	Source of Evidence	Overall Performance for Quarter ending September 2021 to Quarter ending June 2022			Overall Performance for Quarter ending September 2020 to Quarter ending June 2021		
			Target	Actual	R	Target	Actual	R
Compile and submit the final IDP to Council by 25 May 2022	IDP submitted final IDP to Council by 25 May 2022	Minutes of Council meeting	1	1	G	1	1	G
Hold public participation sessions for the reviewed IDP and Budget	Number of public participation sessions held	Approved programme and attendance registers	16	15	R	32	0	R

The number of people from employment equity target groups employed (appointed) in the three highest levels of management in compliance with the equity plan	The number of people from employment equity target groups employed (appointed) in the three highest levels of management in compliance with the equity plan	Appointment letter	1	1	G	1	1	G
Percentage of the municipality's personnel budget spent on training (Actual amount spent on training/total personnel budget) x100	% of the municipality's personnel budget spent on training (Actual amount spent on training/total personnel budget) x100	Report from Financial System	30	41.45	B	30	0	R
Reviewed organogram submitted to Council by 31 May 2021	Organogram reviewed	Minutes of Council meeting	1	1	G	1	1	
Financial viability measured in terms of the municipality's ability to meet its service debt obligations as at 30 June 2022 ((Short term Borrowing +Bank Overdraft + Short term Lease +Long Term Borrowing +Long Term Lease)/Total Operating Revenue	% Of debt coverage as at 30 June 2022	Annual Financial Statements	45	0	B	45	0	B
Financial viability measured in terms of the outstanding service debtors as at 30 June 2022(Total outstanding service debtors /revenue received for services) x100	% Of outstanding service debtors to Revenue as at 30 June 2022	Annual Financial Statements	10	0	R	10	0	R

Financial viability measured in terms of the available cash to cover fixed operating expenditure as at 30 June 2022 (Cash and cash equivalents unspent conditional grants Overdraft) + Short Term investment)/ Monthly Fixed Operational Expenditure exclude	Number of months it takes to cover fixed operating expenditure with available cash as at 30 June 2022	Annual Financial Statements	1	0	R	1	0	R
Achieve a debtor payment percentage of 60 % by June 2022 (Gross Debtors Opening balance + Billed revenue - Gross debtors Closing Balance - Bad Debtors Written Off / Billed Revenue)x100)	% Debtor payment achieved by 30 June 2022	Collection rate report from Venus Financial System	60	0	R	60	56.37 %	0

Strategic Objective: To create an enabling environment for economic growth in Kamiesberg that attracts investors, encourages innovation, and facilitate pro-poor intervention

Key Performance Indicator	Description of Unit of Measurement	Source of Evidence	Overall Performance for Quarter ending September 2021 to Quarter ending June 2022			Overall Performance for Quarter ending September 2020 to Quarter ending June 2021		
			Target	Actual	R	Target	Actual	R
Reviewed Spatial Development Framework submitted to Council by 30 June 2022	Spatial Development Framework Reviewed	Minutes of Council meeting	1	0	R	1	0	R

Strategic Objective: To provide and maintain superior decentralized consumer services (Water, sanitation, roads, storm water, waste management and electricity).

Key Performance Indicator	Description of Unit of Measurement	Source of Evidence	Overall Performance for Quarter ending September 2021 to Quarter ending June 2022			Overall Performance for Quarter ending September 2020 to Quarter ending June 2021		
			Target	Actual	R	Target	Actual	R
90% of approved budget spent by 30 June 2022 for the Hondeklipbaai Borehole Development {(Actual expenditure divided by the total approved budget) x 100}	% Of approved budget spent by 30 June 2022 for the Hondeklipbaai Borehole Development {(Actual expenditure divided by the total approved budget) x 100}	Monthly WSIG expenditure report	90	23%	R			R
90% of approved budget spent by 30 June 2022 for the Rooifontein Ground Water, desalination, bulk water, and borehole development {(Actual expenditure divided by the total approved budget) x 100}	% of approved budget spent by 30 June 2022 for the Rooifontein Ground Water, desalination, bulk water and borehole development {(Actual expenditure divided by the total approved budget) x 100}	Monthly MIG MISS expenditure report	90	33%	R			R
Limit unaccounted electricity to less than 12% by 30 June 2022 (Number of Electricity units purchases and/or Generated - Number of Electricity units sold (incl Free basic electricity))/Number of	% Of unaccounted electricity by 30 June 2022	Annual Financial Statements	12	32	R	12	34	R

electricity units purchased and or generated)x100								
90% of the Trade Services maintenance budget spent by 30 June 2022{(Actual expenditure on maintenance divided by the total approved maintenance budget) x100}	% Of the Trade services maintenance budget spent by 30 June 2022	Expenditure report from the Venus system	90.00 %	94.00 %	G2	90%	29 %	R
Limit unaccounted water to less than 12% by 30 June 2022(Number of Electricity units purchases and/or Generated -Number of Electricity units sold (incl Free basic electricity))/Number of electricity units purchased and or generated)x100	% Of unaccounted Water by 30 June 2022	Annual Financial Statements	12	12	G2	12	7.84	R
Number of formal residential properties that receive piped water (credit) that is connected to the municipal water infrastructure network and billed for the service as at 30 June 2022	Number of residential properties which are billed for water	Billings report from the Venus Financial System	2790	2930	G2	2700	2793	G2
Number of formal residential properties connected to the municipal waste water sanitation/sewerage network for sewerage service, irrespective of the number of water closets (toilets) and billed for the service as at 30 June 2022	Number of residential properties which are billed for sewerage	Billings report from the Venus Financial System	760	768	G2	600	635	G2

Number of formal residential properties connected to the municipal electrical infrastructure network (credit and prepaid electrical metering) (Excluding Eskom areas) and billed for the service as at 30 June 2022	Number of residential properties which are billed for electricity or have pre-paid meters (Excluding Eskom areas) as at 30 June 2020	Billings report from the Venus Financial System	137 3	2304	G2	2400	252 2	G2
Number of formal residential properties for which refuse is removed once per week and billed for the service as at 30 June 2022	Number of residential properties which are billed for refuse removal	Billings report from the Venus Financial System	269 8	2720	G2	2500	269 9	G2
Provide free basic water to indigent households as at 30 June 2022	Number of indigent households receiving free basic water	Indigent report from the Venus Financial System	137 3	1189	⊙	1100	115 7	G2
Provide free basic sanitation to indigent households as at 30 June 2022	Number of indigent households receiving free basic sanitation services	Indigent report from the Venus Financial System	137 3	238	R	201	267	G2
Provide free basic electricity to indigent households as at 30 June 2022	Number of indigent households receiving free basic electricity	Indigent report from the Venus Financial System	137 3	1717	G2	1100	123 0	G2
Provide free basic refuse removal to indigent households as at 30 June 2022	Number of indigent households receiving free basic refuse removal services	Indigent report from the Venus Financial System	137 3	1197	⊙	1100	108 4	⊙

Strategic Objective: To ensure compliance as prescribed by relevant legislation.

Key Performance Indicator	Description of Unit of Measurement	Source of Evidence	Overall Performance for Quarter ending September 2021 to Quarter ending June 2022			Overall Performance for Quarter ending September 2020 to Quarter ending June 2021		
			Target	Actual	R	Target	Actual	R
Compile and submit the Risk Based Audit Plan (RBAP) for 2022/23 to the Audit committee by 30 June 2022	Risk Based Audit Plan (RBAP) for 2021/22 submitted to the Audit committee by 30 June 2022	Proof of submission	1	1	G	1	1	G
Review the Internal Audit Charter and submit to the Audit Committee by 30 June 2022	Internal Audit Charter reviewed and submitted to the Audit Committee by 30 June 2022	Proof of submission	1	1	G	1	1	G
Review the Internal Audit Charter and submit to the Council by June 2022	Internal Audit Charter reviewed and submitted to Council by 30 June 2022	Proof of submission	1	1	G	1	1	G
Submit the draft Annual Report to Council by January 2022	Draft Annual Report submitted to Council by 31 January 2022	Council Resolution	1	1	G	1	1	G
Conduct of Risk Assessment Annually	Risk Assessments annually conducted	Minutes of Council meeting	1	1	G	1	1	G
Submit the annual financial statements for 2020/21 to AGSA by 31 August 2021	Annual financial statements for 2020/21 submitted by 31 August 2021	Proof of submission to AG	1	1	G	1	1	G
Compile a plan to address audit findings of the 20/21 audit report and submit to MM by 31 January 2022	Plan compiled and submitted to MM by 31 January 2022	Plan and proof of submission	1	1	G	1	1	G

Submit the Draft Main Budget for 2022/23 to Council for consideration by 31 March 2022	Draft Main budget for 2022/23 submitted to council by 31 March 2022	Council Resolution	1	1	G	1	1	G
Submit the Final Main Budget for 2022/23 to Council for consideration by 31 May 2022	Final Main budget for 2022/23 submitted to council by 31 May 2022	Council Resolution	1	1	G	1	1	G
Submit the Adjustment Budget for 2021/22 to Council for consideration by 28 February 2022	Adjustment Budget for 2021/22 to Council for consideration by 28 February 2022	Council Resolution	1	1	G	1	1	G
Prepare the midyear budget and performance report in terms of Sec72 of the MFMA and submit to Mayor by 25 January 2022	Midyear budget and performance report submitted to Mayor by 25 January 2022	Proof of submission and Council Resolution	1	1	G	1	1	G

Strategic Objective: To develop socially integrated, safe and healthy communities

Key Performance Indicator	Description of Unit of Measurement	Source of Evidence	Overall Performance for Quarter ending September 2021 to Quarter ending June 2022			Overall Performance for Quarter ending September 2020 to Quarter ending June 2021		
			Target	Actual	R	Target	Actual	R
% Of the library grant spent ((Actual expenditure divided by the approved budget) x100)	Percentage of Library grant spent by 30 June 2022	Report from Financial System	100 %	100 %	G	100%	100 %	G

95% of water samples comply with SANS241 micro biological indicators {(Number of water samples that comply with SANS21 indicators/Number of water samples tested) x100}	% Of water samples comply with SANS241 micro biological indicators	Lab results	95 %	30%	R	95%	95 %	G
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The measures taken to improve performance against targets

National KPA	Description of Unit of Measurement	Source of Evidence	Quarter ending June 2022		Departmental Comments and Corrective measures	Overall Performance for Quarter ending September 2021 to Quarter ending June 2022		
			Target	Actual		Target	Actual	R
Local Economic Development	Number of FTE's created in terms of EPWP by 30 June 2022	Beneficiary lists, timesheets, payment certificates and report from the EPWPR S PB01 report	36		Only EPWP beneficiaries	36	10	R
Local Economic Development	LED Strategy reviewed and submitted to Council	Minutes of Council meeting	1		Not submitted due to financial constraints	1	0	R

	by 30 June 2022								
Municipal Financial Viability and Management	The percentage of the municipal capital budget spent on capital projects by 30 June 2022 (Amount actually spend on capital projects / Amount budgeted for capital projects) x100	Report from Financial System	90	71			90	71	Ⓞ
Good Government and Public participation	Number of public participation sessions held	Approved programme and attendance registers	16	15	Nourivier Community problems		16	15	Ⓞ
Municipal Financial Viability and Management	% Debtor payment achieved by 30 June 2022	Collection rate report from Venus Financial System	60.00%		Due to Covid the payment rate decrease, lots of people lost their jobs		60	0	R
Basic Service Delivery	Spatial Development Framework Rewieved	Minutes of Council meeting	1		In process		1	0	R
Basic Service Delivery	% of water samples comply	Lab results	95.00%		Challenges with service provider		95%	30%	R

with SANS241 micro biological indicators					
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5.5 MUNICIPAL FUNCTIONS

Analysis of Functions

The table below indicates the functional areas that the municipality are responsible for in terms of the Constitution:

Municipal Function	Municipal Function Yes / No
Constitution Schedule 4, Part B functions:	
Air pollution	No
Building regulations	Yes
Child care facilities	No
Electricity and gas reticulation	Yes
Fire Fighting services	Yes
Local tourism	Yes
Municipal airports	No
Municipal planning	Yes
Municipal health services	No
Municipal public transport	No
Municipal public works only in respect of the needs of municipalities in the discharge of their responsibilities to administer functions specifically assigned to them under this Constitution or any other law	No
Pontoons, ferries, jetties, piers and harbours, excluding the regulation of international and national shipping and matters related thereto	No
Stormwater management systems in built-up areas	Yes
Trading regulations	Yes
Water and sanitation services limited to potable water supply systems and domestic waste-water and sewage disposal systems	Yes
Constitution Schedule 5, Part B functions:	
Beaches and amusement facilities	Yes
Billboards and the display of advertisements in public places	Yes
Cemeteries, funeral parlours and crematoria	Yes
Cleansing	Yes
Control of public nuisances	Yes

Municipal Function	Municipal Function Yes / No
Control of undertakings that sell liquor to the public	No
Facilities for the accommodation, care, and burial of animals	No
Fencing and fences	Yes
Licensing of dogs	No
Licensing and control of undertakings that sell food to the public	Yes
Local amenities	No
Local sport facilities	Yes
Markets	No
Municipal abattoirs	No
Municipal parks and recreation	Yes
Municipal roads	Yes
Noise pollution	Yes
Pounds	Yes
Public places	Yes
Refuse removal, refuse dumps and solid waste disposal	Yes
Street trading	Yes
Street lighting	Yes
Traffic and parking	No

3.6 SERVICE PROVIDERS PERFORMANCE

Section 76(b) of the MSA states that KPIs should inform the indicators set for every municipal entity and the service provider with whom the municipality has entered into a service delivery agreement. A service provider:

- Means a person or institution or any combination of persons and institutions which provide to or for the benefit of the local community.
- External service provider means an external mechanism referred to in section 76(b) which provides a municipal service for a municipality.
- Service delivery agreement means an agreement between a municipality and an institution or person mentioned in section 76(b) in terms of which a municipal service is provided by that institution or person, either for its own account or on behalf of the municipality.

During the year under review, the municipality did not appoint any service providers who provided municipal services to or for the benefit of the local community on behalf of the municipality and therefore this report contains no such details. All other contract appointments are regularly monitored and ensured, that the requirements of the contract is complied with.

7 COMPONENT A: BASIC SERVICES

This component includes basic service delivery highlights and challenges, including details of services provided for water, waste water (sanitation), electricity, waste management, housing services and a summary of free basic services.

The Municipality delivers on its core functions and targets. Performance targets for basic services were set, considering the financial position of the municipality and the availability of resources. The focus was on delivering the basic services to the community to the best of its ability with limited resources and finance.

The municipality delivers the following basic services to its residents:

- ▷ Water provision;
- ▷ Sanitation provision;
- ▷ Electricity;
- ▷ Waste management; and
- ▷ Housing.

The table below specifies the level of basic services according to the Census of 2001 and 2011:

Formal dwellings	Flush toilet connected to sewerage and septic tanks		Weekly refuse removal		Piped water inside dwelling		Electricity for lighting		
	2001	2011	2001	2011	2001	2011	2001	2011	
86.2	95.6	33	38.8	73.9	79.4	27.3	41.7	54.3	87.4

7.1 National Key Performance Indicators – Basic Service Delivery and Local Economic Development

The following table indicates the municipality's performance in terms of the National Key Performance Indicators required in terms of the Local Government: Municipal Planning and the Performance Management Regulations of 2001 and section 43 of the MSA. These key performance indicators are linked (1) A municipal council or board of directors of a municipal entity must

establish a disciplinary board to investigate allegations of financial misconduct in the municipality or municipal entity, and to monitor the institution of disciplinary proceedings against an alleged transgressor.

(1) A disciplinary board is an independent advisory body that assists the council or the board of directors with the investigation of allegations of financial misconduct, and provide recommendations on further steps to be taken regarding disciplinary proceedings, or any other relevant steps to be taken.

(2) A disciplinary board must consist of maximum five members appointed on a part-time basis by the council or board of directors for a period not exceeding three years, in accordance with to the National Key Performance Areas.

3.7.2 Water Provision

Kamiesberg Municipality is an accredited Water Services Authority in terms of the National Water Act (Act 36 of 1998) and provides potable water to all the towns and settlements under its area of jurisdiction. It provides a comprehensive water provision service from source to tap since none of the water functions are currently being outsourced. The Municipality has a total number of 16 water schemes under its area of jurisdiction and applies innovative technologies at these schemes which range from osmosis/desalination, boreholes, and surface water schemes. These systems ensure a high quality of drinking water to all residents. Water is supplied to all formal households and businesses.

The quality of the drinking water supply in the area is tested monthly and the quality is constantly above the national norms.

Water for domestic purpose is still the highest user of water in the area followed by the commercial sector. Domestic household usage normally peaks in the holiday season during December – February when the holiday houses are 100% occupied and visitors visit the Kamiesberg area.

Kamiesberg Municipality faces numerous challenges in terms of sustainable provision of water which put significant pressure on the limited water resources available. Some of those challenges include the drought that hit the area a couple of years ago as well as continuous water losses. Over the past years the water supply available has been limited at times and it was deemed necessary to implement water demand management initiatives to ensure a sustainable supply of water for the future.

The highlight for the year was the upgrading of the MIG 1074: Kamieskroon Ground water desalination, bulk water, borehole development & reservoir and MIG 1243: Rooifontein Ground water desalination, bulk water, and borehole development

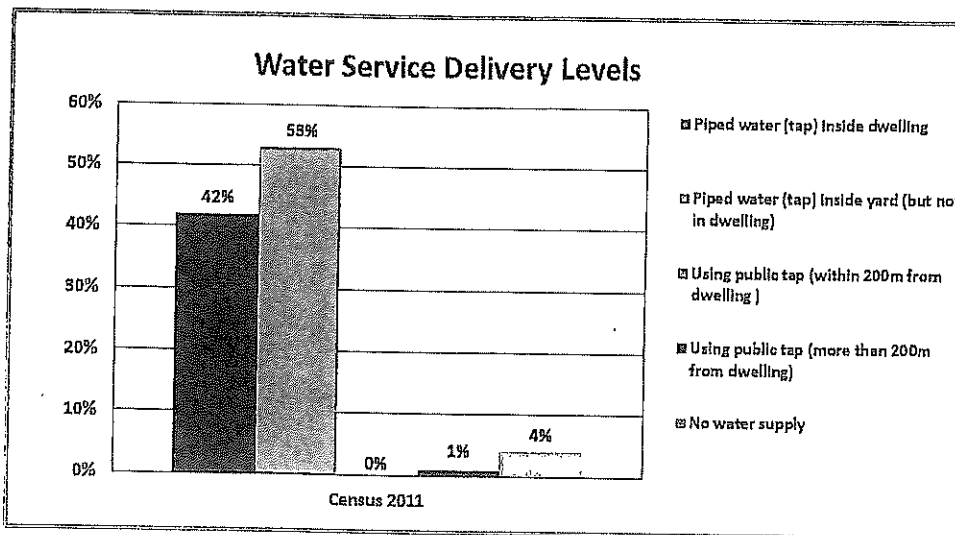
Service Delivery Levels: Water Provision

Water is probably the most fundamental and indispensable of natural resources. Fundamental to life, the environment, food production, hygiene and power generation. Poverty reduction and improved water management are inextricably linked. Section 4B of the Constitution lists water and sanitation services limited to potable water supply systems and domestic waste water and sewerage disposal systems as a local government function. Basic water is defined as 25 liters of potable water per day supplied within 200 meters of a household.

Access to potable water is the norm in the Municipality. According to Census 2011, the number of households with access to piped water inside the dwelling was estimated at 42%, whilst 4% of households had no access to piped (tap water) in 2011.

Description	Census 2011
	Number of Households
Piped water (tap) inside dwelling	2 987
Using public tap (within 200m from dwelling)	15
Using public tap (more than 200m from dwelling)	9
No water supply	132
Total number of households	3 143

Table 1: Service Delivery Levels: Water Provision



Graph 1.: Service Delivery Levels: Water Provision

Employees: Water Provision and Waste Water (Sanitation) Provision

The following table specifies the staff composition for this division:

Job Level	2021/22			
	Posts	Employees	Vacancies (budgeted posts)	Vacancies (as a % of total posts)
	No.	No.	No.	%
0 - 3	0	0	0	0
4 - 6	0	0	0	0
7 - 9	15	15	0	0
10 - 12	5	5	0	0
13 - 15	0	0	0	0
Total	20	20	0	0

Employees and Posts numbers are as at 30 June.

Table 2: Employees: Water Provision

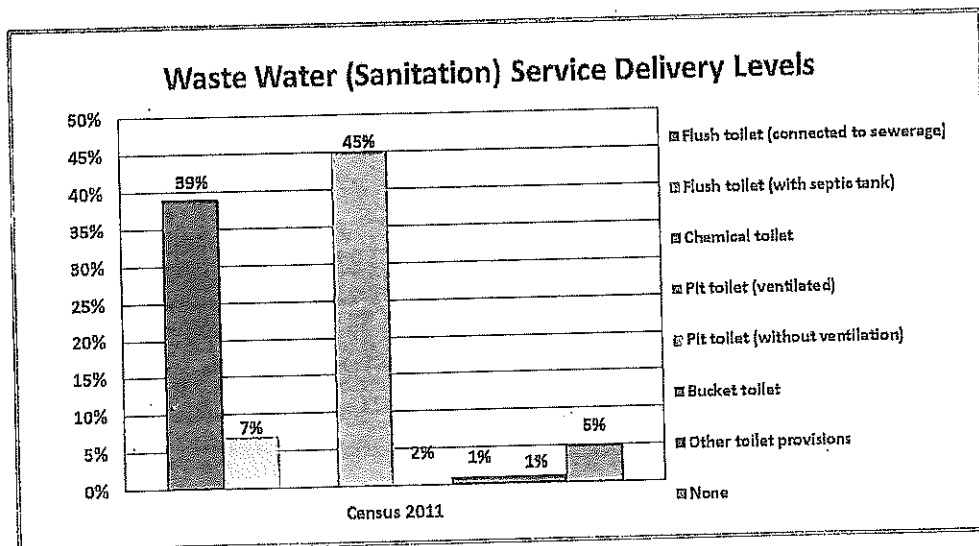
3.7.3 Waste Water (Sanitation)

To give effect to the strategic objective of Kamiesberg Municipality to provide infrastructure for basic services and ensuring a safe and healthy environment, the Council has made considerable investment in its infrastructure development programme. For this reason, good sanitation services exist in the municipal area where most of the residential areas have waterborne sanitation. However, some areas still rely on septic tanks and ventilated pit latrines, notably the smaller towns around Garies. The servicing of septic tanks becomes increasingly demanding during the peak holiday season and require more frequent emptying. The municipality does not have adequate capacity and resources available to cope with such demand. The highlight for the year was the upgrading of the MIG 1282: Kamiesberg: Kamieskroon: Upgrading of oxidation ponds.

The table below specifies the various types of sanitation provision and the number of households with access according to the 2011 Census:

Description	Census 2011
	Number of Households
Flush toilet (connected to sewerage)	1 226
Flush toilet (with septic tank)	220
Chemical toilet	0
Pit toilet (ventilated)	1 415
Pit toilet (without ventilation)	63
Bucket toilet	31
Other toilet provisions	31
None	157
Total number of households	3 143

Table 3: Service delivery levels: Waste Water (Sanitation) Provision



Graph 2.: Service Delivery Levels: Waste Water (Sanitation) Provision

Employees: Water Provision and Waste Water (Sanitation) Provision

The following table specifies the staff composition for this division:

Job Level	2021/22			
	Posts	Employees	Vacancies (budgeted posts)	Vacancies (as a % of total posts)
	No.	No.	No.	%
0 - 3	0	0	0	0
4 - 6	0	0	0	0
7 - 9	15	15	0	0

Job Level	2021/22			
	Posts	Employees	Vacancies (budgeted posts)	Vacancies (as a % of total posts)
	No.	No.	No.	%
10 - 12	5	5	0	0
13 - 15	0	0	0	0
Total	20	20	0	0

Employees and Posts numbers are as at 30 June.

Table 4: Employees: Waste water (Sanitation) Provision

3.7.4 Electricity

The provision of sustainable and affordable electrical services is one of the corner stones of any vibrant economy and Kamiesberg Municipality is therefore no exception. Currently the municipality has adequate capacity to deliver bulk electricity services for any current or future residential or commercial developments in the area. The risk to attract future developments and investment is the affordability of electricity which might compromise the economic viability of intended development projects.

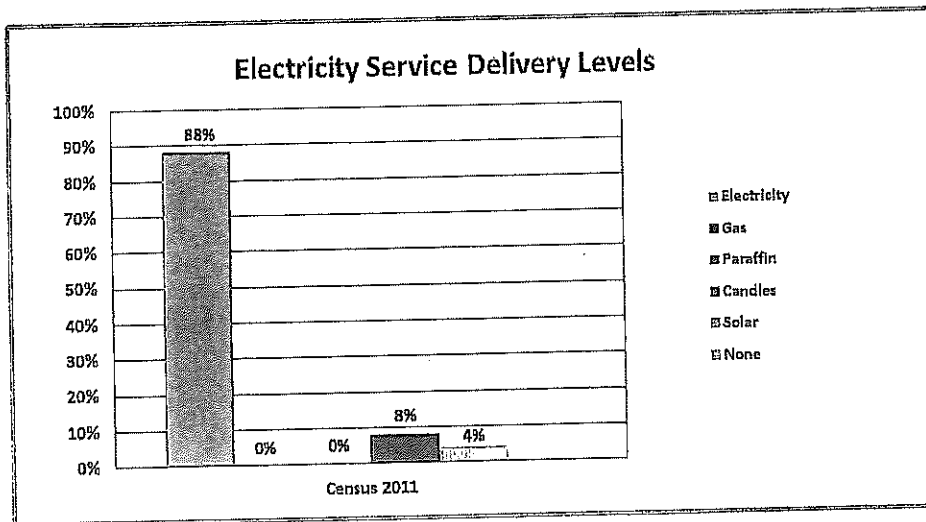
The municipality mostly receives its funding for electrification projects from National Department of Energy and subsequently integrated planning between the Electro-Technical Department of Kamiesberg Municipality and other departments are crucial when development projects are being implemented to ensure that adequate funding is secured for the provision of electricity for such projects. The lead time for any funding applications to the Department of Energy is approximately three years and that the municipality must be involved in any planned developments to submit funding applications for electricity provision timeously. The provision and/or distribution of electricity becomes unaffordable to the municipality and its residents.

Service delivery levels: Electricity Provision

The table below specifies the various types of energy used and the number of households per type according to the 2011 Census:

Description	Census 2011
	Number of Households
Electricity	2 766
Gas	0
Paraffin	0
Candles	251
Solar	126
None	0
Total number of households	3 143

Table 5: Service Delivery Levels: Electricity Provision



Graph 3.: Service Delivery Levels: Electricity Provision

Employees: Electricity Provision

The following table specifies the staff composition for this division:

Job Level	2021/22			
	Posts	Employees	Vacancies (budgeted posts)	Vacancies (as a % of total posts)
	No.	No.	No.	%
0 - 3	0	0	0	0
4 - 6	0	0	0	0
7 - 9	2	2	0	0
10 - 12	1	1	0	0
13 - 15	0	0	0	0
Total	3	3	0	0

Employees and Posts numbers are as at 30 June.

Table 6: Employees: Electricity Provision

3.7.5 Waste Management

Kamiesberg Municipality renders a very effective refuse removal service to most households in the Kamiesberg Municipal Area, refuse removal is taking place every second week in the smaller towns and every week in the bigger towns. One of our biggest challenges is the vastness of the municipal area and most of the towns are connected via gravel roads.

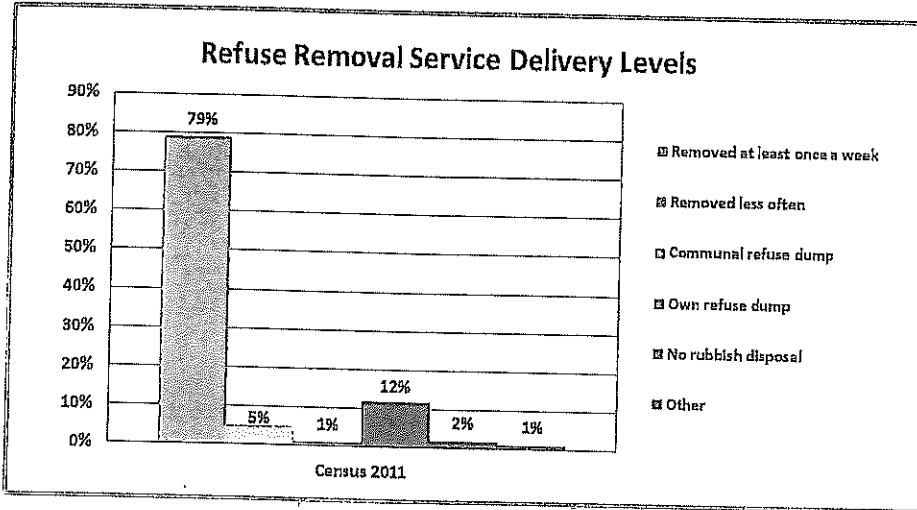
Service delivery levels: Waste Management

The service delivery levels relating to waste management according to the 2011 Census is specified in the table below:

Description	Census 2011
	Number of Households
Removed at least once a week	2 483
Removed less often	157
Communal refuse dump	31

Description	Census 2011
	Number of Households
Own refuse dump	377
No rubbish disposal	63
Other	32
Total number of households	3 143

Table 7: Service Delivery Levels: Waste Management



Graph 4.: Service Delivery Levels: Waste Management

Employees: Waste Management

The following table specifies the staff composition for this division:

Job Level	2021/22			
	Posts	Employees	Vacancies (budgeted posts)	Vacancies (as a % of total posts)
	No.	No.	No.	%
0 - 3	0	0	0	0
4 - 6	0	0	0	0
7 - 9	15	14	1	0
10 - 12	7	7	0	0
13 - 15	0	0	0	0
Total	22	21	1	0

Employees and Posts numbers are as at 30 June.

Table 8: Employees: Waste Management

7.6 Housing

Most of the population resides in formal dwelling structures, with 0,64% of households in informal dwellings and 0,76% in traditional housing. The rural nature of the area makes it very costly to build housing mainly due to the vastness of the area and the municipality therefore has tended to concentrate in the built-up areas where the cost-effective service delivery in terms of bulk services is more sustainable, also from a revenue generation perspective.

The provision of affordable housing units remains a high priority for the Municipality in order to restore the dignity of poor people and provide them with proper shelter. The biggest challenge is that the demand for housing grows

annually out of proportion in correlation with the funding resources that are available. There is currently a large amount of housing application.

We did not receive any funding for housing for the 2021/22 financial year.

Service delivery levels: Housing

Total number of households according to Census 2011	Households in formal settlements	Percentage of HHs in formal settlements
3 143	2 995	95

Table 9: Service delivery levels: Housing

Employees: Housing

The following table specifies the staff composition for this division:

Job Level	2021/22			
	Posts	Employees	Vacancies (budgeted posts)	Vacancies (as a % of total posts)
	No.	No.	No.	%
0 - 3	0	0	0	0
4 - 6	0	0	0	0
7 - 9	0	0	0	0
10 - 12	0	0	0	0
13 - 15	0	0	0	0
Total	0	0	0	0

Employees and Posts numbers are as at 30 June.

Table 10: Employees: Housing

3.7.7 Free Basic Services and Indigent Support

The table indicates the percentage of indigent households that have access to free basic municipal services. In accordance with the approved indigent policy of the municipality, all households earning less than R3 200 per month will receive free basic services as per the municipality's indigent policy. The table, furthermore, indicates the total number of indigent households and other households that received free basic services in the past two financial years:

Free Basic Services To Low Income Households									
Year	Number of households								
	Total	Households earning less than R4 500 per month							
		Free Basic Water		Free Basic Sanitation		Free Basic Electricity		Free Basic Refuse	
	Access	%	Access	%	Access	%	Access	%	
2019/20	1 493	1 424	95	281	18	1 493	100	1 339	89
2020/21	1 230	1 157	94	267	21	1 230	100	1 084	88

*Census 2011

Table 11: Free basic services to indigent households

3.8 COMPONENT B: ROAD TRANSPORT

This component includes Roads and Waste Water (storm water drainage).

3.8.1 Roads and Stormwater

One of the main characteristics of Kamiesberg Municipality is that the N7 is running pass the most major economic centers in the Kamiesberg Municipal area which obviously has its advantages and disadvantages. From an economic perspective it serves as a main center of economic stimulation to the area. This also places Kamiesberg strategically as the gateway to Namibia as well as the Northern Cape. All the access roads in Kamiesberg are gravel roads and all these roads are in a bad condition.

Employees: Roads and Stormwater

The following table specifies the staff composition for this division:

Job Level	2021/22			
	Posts	Employees	Vacancies (budgeted posts)	Vacancies (as a % of total posts)
	No.	No.	No.	%
0 - 3	0	0	0	0
4 - 6	0	0	0	0
7 - 9	3	3	0	0
10 - 12	0	0	0	0
13 - 15	0	0	0	0
Total	3	3	0	0

Employees and Posts numbers are as at 30 June.

Employees: Roads and Storm water

Table 12:

3.9 COMPONENT C: PLANNING AND LOCAL ECONOMIC DEVELOPMENT

This component includes Planning and Building Control, Commonage and Local Economic Development.

3.9.1 Planning and Building Control

The planning and building control function of the municipality includes the effective and efficient processing of land use- and building applications according to the requirements and obligations of the applicable legislation, as well as law enforcement regarding unauthorized development and building work. It also includes the effective implementation of the Spatial Development Framework (SDF) and other planning studies to ensure that development in the area is according to statutory regulations and policy guidelines for an orderly, harmonious and sustainable environment.

One of the challenges that we have is that we have limited capacity about this function and we need at least one more employee to perform this function effectively.

3.9.2 Commonage

The highlights for the year were the upgrading of 3 windmills, 5 stock water systems, stock water material and cleaning, testing and equipment of 2 boreholes, a drought relief application was approved by the Department of Agriculture.

Employees: Commonage

The following table specifies the staff composition for this division:

Job Level	2021/22			
	Posts	Employees	Vacancies (budgeted posts)	Vacancies (as a % of total posts)
	No.	No.	No.	%
0 - 3	0	0	0	0
4 - 6	0	0	0	0
7 - 9	0	0	0	0
10 - 12	1	1	0	0
13 - 15	0	0	0	0
Total	1	1	0	0

Employees and Posts numbers are as at 30 June.

Table 13: Employees: Commonage

3.9.3 Local Economic Development (LED)

The aim of LED is to create employment opportunities for residents, alleviate poverty, and redistribute resources and opportunities to the benefit of all residents. Local Economic Development is an ongoing process, rather than a single project or a series of steps to follow. It involves identifying and using local resources, ideas, and skills to stimulate economic growth and development. It is important to realize that LED is about building the economic competitiveness and as such, economic development actions and incentives need to be conceived in a proactive manner. These actions and incentives must create and direct change as opposed to waiting for changes to become inevitable.

Highlights: LED

The highlights for the year are specified in the table below:

Highlights	Description
EPIP Projects <ul style="list-style-type: none"> • Upgrading of Landfill sites in Hondeklipbaai and Garies • Transformation of existing village into green villages • Upgrading of Roodebergkloof conservation farm 	Job creation, infrastructure development and beneficiation
Biodiversity projects <ul style="list-style-type: none"> • Working for the Coast • Working for Eco systems • Working on Land • Working for Wetlands • Coastal Audit 	

Highlights	Description
<ul style="list-style-type: none"> Community Works Programme Expanded Public Works Programme 	

Table 14: Highlights: LED

Challenges: LED

The challenges experienced are specified in the table below:

Description	Actions to address
<ul style="list-style-type: none"> Land reform taking place too slowly Skills gap within the local population Municipal owned land is not being used for its best strategic uses Lack of support for emerging entrepreneurs Lack of access to land for residents Lack of integrated domestic and international marketing of the area Fragmentation of tourism industry Lack of sport and recreational facilities Poor resourcing of LED strategies Geographically dispersed small population and far from sources of industrial inputs and from markets Undiversified economy: over-dependence on mining and government services sectors 	<p>Total revision of our LED strategy with practical actions to address after an in-depth analysis of each challenge</p>

Table 15: Challenges: LED

Table 16:

Objectives and Strategies: LED

The objective of our current strategy is to ensure incorporation of the most recent development changes in the local economy as well as the alignment with Provincial and National initiatives and to develop implementation plans. The LED study formed part of the IDP process and is one of the stepping-stones towards achieving local economic development within the area. An important development principle underlying economic development is the broadening of the local economic base. This includes the introduction of new activities in the area, exploiting latent sources and the establishment of SMMEs.

The LED strategy identifies various objectives and strategic areas for intervention that include the following:

- Update socio-economic and demographic information for the Municipality using secondary information (existing data bases);
- Facilitate an in-depth analysis of the real (but latent) development opportunities in the key economic sectors in the study area;
- Undertake capacity building of local LED officials;

- o Identify practical sectoral programmes that could be used as basis for pro-active economic development initiatives;
- o Undertake focused analysis of key sectors taking cognizance of the first and second economy constraints and opportunities;
- o To promote an inclusive, participatory process that integrates strategic planning, community participation, sustainability and good decision making with local economic development;
- o Emphasise local job creation, alleviation of poverty and redistribution of opportunities and wealth;
- o Focus explicitly on opportunities for SMME development in all economic sectors;
- o Promote the creation of an enabling environment conducive for economic development by addressing human resource development and an institutional framework as key components of programmes and projects;
- o Ensure that the development opportunities have a definite geographic and spatial orientation to provide guidance in terms of sustainable future spatial development planning;
- o Ensure that the strategy aligns with and add value to the existing policies, strategies, and private sector initiatives; and
- o To provide a strategic framework for implementation of LED initiatives.

Employees: LED

The following table specifies the staff composition for this division:

Job Level	2021/22			
	Posts	Employees	Vacancies (budgeted posts)	Vacancies (as a % of total posts)
	No.	No.	No.	%
0 - 3	0	0	0	0
4 - 6	0	0	0	0
7 - 9	0	0	0	0
10 - 12	2	2	0	0
13 - 15	0	0	0	0
Total	2	2	0	0

Employees and Posts numbers are as at 30 June.

3.10 COMPONENT DE COMMUNITY AND SOCIAL SERVICES

3.10.1 Libraries

Kamiesberg Municipality have library services in Garies, Kamieskroon, Leliefontein, Rooifontein, Paulshoek, Kamasies, Spoegrivier, Koingnaas, Hondeklipbaai and Soebatsfontein. Four of these libraries namely Garies, Kamieskroon, Koingnaas and Leliefontein are the responsibility of the Municipality whilst the remainder of the libraries are managed by the Provincial Department of Sports, Arts and Culture. The services are mostly rendered out of equipped containers except for Kamieskroon, Leliefontein, Hondeklipbaai and Soebatsfontein. The building in Garies is currently rented from Garies High School.

The challenges include the following:

- Towns like Nourivier and Paulshoek are experiencing regular internet and ICT related problems due to poor or no telephone reception. They make use of Satellite for WI-FI and internet, but it is mostly slow or faulty. The ITC Technician of Sport, Arts & Culture is very busy due to the vastness of the area he needs to service and reaction time between complaints and addressing the complaint can sometimes take months, which leaves the library without internet and computer services.
- The building for the Garies Library we are currently renting from the school is historical and no structural changes can be made to make it user friendly

Employees: Libraries

The following table specifies the staff composition for this division:

Job Level	2021/22			
	Posts	Employees	Vacancies (budgeted posts)	Vacancies (as a % of total posts)
	No.	No.	No.	%
0 - 3	0	0	0	0
4 - 6	0	0	0	0
7 - 9	3	3	0	0
10 - 12	3	3	0	0
13 - 15	0	0	0	0
Total	6	6	0	0

Employees and Posts numbers are as at 30 June.

Table 17: Employees: Libraries

Child Care; Aged Care; Social Programmes

Child Care; Aged Care; Social Programmes are implemented with limited funding and the Municipality mainly support the programmes of the Provincial and National Government. The highlight for the year was that the HIV/Aids and 16 Days of Activism programmes included guest speakers from the district council, parliament, and local councillors.

Service Statistics: Child Care; Aged Care; Social Programmes

The following programmes were hosted during the year under review:

PROGRAM	DATE	ACHIEVEMENTS	CHALLENGES
War room	Monthly	Solving issues in communities and departments.	Not all stakeholders attend meetings.
Local Aids Council	Quarterly	Lots of awareness programs hosted.	Not all stakeholders attend
District Joint Committee Meetings	Monthly	Get updated on Covid related matters	Not all stakeholders attend

Table 18: Service Statistics: Child Care; Aged Care; Social Programme Employees: Child care; Aged care; Social programmes

Job Level	2021/22			
	Posts	Employees	Vacancies (budgeted posts)	Vacancies (as a % of total posts)
	No.	No.	No.	%
0 - 3	0	0	0	0
4 - 6	0	0	0	0
7 - 9	0	0	0	0
10 - 12	1	1	0	0
13 - 15	0	0	0	0
Total	1	1	0	0

Employees and Posts numbers are as at 30 June.

Table 19: Employees: Child care; Aged care; Social programmes

3.11 COMPONENT F: PUBLIC SAFETY

This component includes:

- o Traffic, law enforcement and licensing;
- o Fire; and
- o Disaster management.

The objective of security and safety is to provide a safe environment for the residents in the Municipal area and to ensure the safety of the personnel of the municipality through effective and efficient operationalization of all relevant plans in conjunction with public safety.

We do not have a full-time dedicated fire service. It does, however, offer firefighting services with municipal staff trained in firefighting skills. All towns do have firefighting equipment available.

Disaster management is a district function and the Namakwa District Council maintains a District Disaster Management Centre.

Traffic services in the municipal area are rendered by the Northern Cape Provincial Government.

3.12 COMPONENT C: SPORT AND RECREATION

3.12.1 Sport and Recreation

The objective of the Municipality regarding sport and recreation is to provide recreational areas and sport facilities to all communities within available resources. Due to budget constraints over the past few years, the maintenance and upgrading of our sport facilities need serious attending in the future.

3.13 COMPONENT H: CORPORATE POLICY OFFICES AND OTHER SERVICES

3.13.1 Financial Services

The financial department consist of three different sub units namely Income; Expenditure and Satellite Offices. We are responsible for revenue, expenditure, asset management, supply chain management, reporting, payroll management, valuations, and risk management.

The highlights for the year include the following:

- Our audit opinion remains on qualified from 2019/20.
- We tabled the budget timetable, draft, final and adjustment budgets within the legislated timeframes with limited capacity.

The challenges include the following:

- To obtain a clean audit.
- To have a fully GRAP compliant asset register in an electronic format.

Employees: Financial Services

The following table specifies the staff composition for this division:

Job Level	2021/22			
	Posts	Employees	Vacancies (budgeted posts)	Vacancies (as a % of total posts)
	No.	No.	No.	%
0 - 3	0	0	0	0
4 - 6	0	0	0	0
7 - 9	19	19	0	0
10 - 12	5	5	0	0
13 - 15	0	0	0	0
Total	24	24	0	0

Employees and Posts numbers are as at 30 June.

Table 20: Employees: Financial services

3.13.3 Administration

The Administration is rendering the following services within the Municipality:

- Secretariat for Council and its committees;
- Records management services;
- Human resources;
- Land use management;
- ICT; and
- Cleaning services.

One of the highlights for the year is that we are in process of setting up an archive for the safe storage of our documents

The challenges that we experience are that Health and Safety inspections cannot be performed regularly due to available transport to remote offices and poor time keeping by employees at remote offices that are not using the clocking system.

Employees: Administration

The following table specifies the staff composition for this division:

Job Level	2021/22			
	Posts	Employees	Vacancies (budgeted posts)	Vacancies (as a % of total posts)
	No.	No.	No.	%
0 - 3	0	0	0	0
4 - 6	3	3	0	0
7 - 9	1	1	0	0
10 - 12	1	1	0	0
13 - 15	0	0	0	0
Total	5	5	0	0

Employees and Posts numbers are as at 30 June.

Table 21: Employees: Administration

B.14 INDIVIDUAL PERFORMANCE MANAGEMENT

Municipal Manager and Managers Directly Accountable to the Municipal Manager

The Municipal Systems Act, 2000 (Act 32 of 2000) prescribes that the municipality must enter into performance-based agreements with the all s57-employees and that performance agreements must be reviewed annually. This process and the format are further regulated by Regulation 805 (August 2006). The performance agreements for the 2021/22 financial year were signed 27 July 2021.

CHAPTER 4

4.1 NATIONAL KEY PERFORMANCE INDICATORS – MUNICIPAL TRANSFORMATION AND ORGANISATIONAL DEVELOPMENT

The following table indicates the municipality’s performance in terms of the National Key Performance Indicators required in terms of the Local Government: Municipal Planning and the Performance Management Regulations of 2001 and section 43 of the MSA. These key performance indicators are linked to the National Key Performance Area – Municipal Transformation and Organizational Development.

Responsible Directorate	KPI Name	Description of Unit of Measurement	Overall Performance for July 2021 ending June 2022		
			Target	Actual	R
Municipal Manager	Compile and submit the Risk Based Audit Plan (RBAP) for 2022/23 to the Audit committee by 30 June 2022	Risk Based Audit Plan (RBAP) for 2021/22 submitted to the Audit committee by 30 June 2022	1	1	G
Municipal Manager	Review the Internal Audit Charter and submit to the Audit Committee by 30 June 2022	Internal Audit Charter reviewed and submitted to the Audit Committee by 30 June 2022	1	1	G
Municipal Manager	Review the Internal Audit Charter and submit to the Council by June 2022	Internal Audit Charter reviewed and submitted to Council by 30 June 2022	1	1	G
Municipal Manager	Submit the draft Annual Report to Council by January 2022	Draft Annual Report submitted to Council by 31 January 2022	1	1	G
Municipal Manager	Conduct of Risk Assessment Annually	Risk Assessments annually conducted	1	1	G

Responsible Directorate	KPI Name	Description of Unit of Measurement	Overall Performance for July 2021 ending June 2022		
			Target	Actual	R
Corporate Services	Compile and submit the final IDP to Council by 25 May 2022	IDP submitted final IDP to Council by 25 May 2022		1	G
Corporate Services	Hold public participation sessions for the reviewed IDP and Budget	Number of public participation sessions held	16	15	⊙
Corporate Services	Facilitate the review of the LED Strategy and submit to Council by 30 June 2022	LED Strategy reviewed and submitted to Council by 30 June 2022	1	0	R
Corporate Services	The number of people from employment equity target groups employed (appointed) in the three highest levels of management in compliance with the equity plan	Number of people employed (appointed)	0	1	G
Corporate Services	% of the municipality's personnel budget spent on training (Actual amount spent on training/total personnel budget)x100.	Percentage of Budget spend	30%	41.45%	B
Corporate Services	% vacancy rate of budgeted posts (Number of posts filled/Total number of budgeted posts)x100	Percentage of Vacancy rate	10%	4.35%	G
Corporate Services	% of the library grant spent ((Actual expenditure divided by the approved budget)x100	Percentage of grant spent by 30 June 2022	100%	100%	G

Corporate Services	Reviewed Spatial Development Framework submitted to Council by 30 June 2022	Spatial Development Framework	1	0	R
Corporate Services	Reviewed organogram submitted to Council by 31 May 2021	Organogram reviewed	1	1	G

Responsible Directorate	Description of Unit of Measurement	Overall Performance for July 2021 ending June 2022			
		Target	Actual	R	
Financial services	Limit unaccounted electricity to less than 12% by 30 June 2022 (Number of Electricity units purchased and/or Generated - Number of Electricity units sold (incl Free basic electricity)) / Number of electricity units purchased and or generated) x 100	% of unaccounted electricity by 30 June 2022	12	32	R
Financial services	Number of formal residential properties that receive piped water (credit) that is connected to the municipal water infrastructure network and billed for the service as at 30 June 2022	Number of residential properties which are billed for water	2790	2930	G2
Financial services	Number of formal residential properties connected to the municipal waste water sanitation/sewerage network for sewerage service, irrespective of the number of water closets (toilets) and billed for the service as at 30 June 2022	Number of residential properties which are billed for sewerage	760	768	G2

Financial services	Number of formal residential properties connected to the municipal electrical infrastructure network (credit and prepaid electrical metering)(Excluding Eskom areas) and billed for the service as at 30 June 2022	Number of residential properties which are billed for electricity or have pre paid meters (Excluding Eskom areas) as at 30 June 2020	2351	2304	G2
Financial services	Number of formal residential properties for which refuse is removed once per week and billed for the service as at 30 June 2022	Number of residential properties which are billed for refuse removal	2698	2720	G2
Financial services	Provide free basic water to indigent households as at 30 June 2022	Number of indigent households receiving free basic water	1373	1189	⓪
Financial services	Provide free basic sanitation to indigent households as at 30 June 2022	Number of indigent households receiving free basic sanitation services	1373	238	R
Financial services	Provide free basic electricity to indigent households as at 30 June 2022	Number of indigent households receiving free basic electricity	1373	1189	⓪
Financial services	Provide free basic refuse removal to indigent households as at 30 June 2022	Number of indigent households receiving free basic refuse removal services	1373	1189	⓪
Financial services	The percentage of the municipal capital budget spent on capital projects by 30 June 2022 (Amount actually spend on capital projects /Amount budgeted for capital projects)x100	% of approved capital budget spent	90%	71%	⓪
Financial services	Financial viability measured in terms of the municipality ability to meet it's service debt obligations as at 30 June 2022 ((Short term Borrowing +Bank Overdraft + Short term Lease +Long Term Borrowing +Long Term Lease)/Total Operating Revenue	% of debt coverage as at 30 June 2022			R

Financial services	Financial viability measured in terms of the outstanding service debtors as at 30 June 2022 (Total outstanding service debtors / revenue received for services)x100	% of outstanding service debtors to Revenue as at 30 June 2022			R
Financial services	Financial viability measured in terms of the available cash to cover fixed operating expenditure as at 30 June 2022 (Cash and cash equivalents unspent conditional grants Overdraft)+ Short Term investment)/ Monthly Fixed Operational Expenditure exclude	Number of months it takes to cover fix operating expenditure with available cash as at 30 June 2022			R
Financial services	Submit the annual financial statements for 2020/21 to AGSA by 31 August 2021	Annual financial statements for 2020/21 submitted by 31 August 2021	1	1	G
Financial services	Compile a plan to address audit findings of the 20/21 audit report and submit to MM by 31 January 2022	Plan compiled and submitted to MM by 31 January 2022	1	1	G
Financial services	Submit the Draft Main Budget for 2022/23 to Council for consideration by 31 March 2022	Draft Main budget for 2022/23 submitted to council by 31 March 2022	1	1	G
Financial services	Submit the Final Main Budget for 2022/23 to Council for consideration by 31 May 2022	Final Main budget for 2022/23 submitted to council by 31 March 2022			G
Financial services	Submit the Adjustment Budget for 2021/22 to Council for consideration by 28 February 2022	Draft Main budget for 2022/23 submitted to council by 31 March 2022	1	1	G
Financial services	Prepare the mid year budget and performance report in terms of Sec72 of the MFMA and submit to Mayor by 25 January 2022	Report submitted to Mayor by 25 January 2022	1	1	G
Financial services	Achieve a debtor payment percentage of 60 % by June 2022 (Gross Debtors Opening balance +Billed revenue - Gross debtors Closing Balance -Bad Debtors Written Off)/Billed Revenue)x100)	% debtor payment achieved by 30 June 2022			R

Responsible Directorate	KPI Name	Description of Unit of Measurement	Overall Performance for July 2021 ending June 2022		
			Target	Actual	R
Technical Services	Create temporary jobs - FTE's in terms of EPWP by 30 June 2022	Nuber of FTE's created	36	10	R
Technical Services	90% of approved budget spent by 30 June 2022 for the Hondeklipbaai Borehole Development{(Actual expenditure divided by the total approved budget) x 100}	% of approved budget spent	90	23%	R
Technical Services	90% of approved budget spent by 30 June 2022 for the Rooifontein Ground Water ,desalination,bulk waterand borehole development{(Actual expenditure divided by the total approved budget) x 100}	% of approved budget spent	90	33%	R
Technical Services	95% of water samples comply with SANS241 micro biological indicators {(Number of water samples that comply with SANS21 indicators/Number of water samples tested)x100}	% of water samples compliant	95%	30%	R
Technical Services	90% of the Trade Services maintenance budget spent by 30 June 2022{(Actual expenditure on maintenance divided by the total approved maintenance budget)x100}	% of the maintenance budget spent by 30 June 2022	90,00%	94,00%	G2

4.2 HIGHLIGHTS – MUNICIPAL TRANSFORMATION AND ORGANISATIONAL DEVELOPMENT

Highlight	Description
Performance Management system	Reporting on the performance of the municipality electronically
Senior management	All the positions are filled

Table 22: Highlights – Municipal Transformation and Organisational Development

4.3 CHALLENGES: MUNICIPAL TRANSFORMATION AND ORGANISATIONAL DEVELOPMENT

Challenge	Action to address
Very limited capacity institutionally as well as financially	Will not be able to address unless local economic development is enhanced to grow the revenue base of the Municipality in order to expand the structure and capacity
Poor time keeping by employees at remote offices that are not using the clocking system	Improve supervision at remote offices to ensure that the clocking system is used daily

Table 23: Challenges: Municipal Transformation and Organisational Development

4.4 INTRODUCTION TO THE MUNICIPAL WORKFORCE

The Kamiesberg Municipality currently employs **115** officials (permanent and non-permanent), who individually and collectively contribute to the achievement of Municipality’s objectives. The primary objective of Human Resource Management is to render an innovative HR service that addresses both skills development and an administrative function.

4.4.1 Employment Equity

The Employment Equity Act (1998) Chapter 3, Section 15 (1) states that affirmative action measures are measures designed to ensure that suitable qualified people from designated groups have equal employment opportunities and are equitably represented in all occupational categories and levels in the workforce of a designated employer. The national performance indicator also refers to: "Number of people from employment equity target groups employed in the three highest levels of management in compliance with a municipality's approved employment equity plan"

Employment Equity vs Population

Description	African	Coloured	Indian	White	Other	Total
Population numbers	543	8 722	51	821	50	*10 187
% Population	5	86	0,5	8,0	0,5	100
Number for positions filled 2021/22	1	104	0	2	0	115
% for Positions filled	1	112	0	2	0	115

*Census 2011

Table 24: Employment Equity vs Population

Occupational Categories – Race

Below is a table that indicates the number of employees by race within the specific occupational categories:

Occupational Categories	Posts filled								Total
	Male				Female				
	A	C	I	W	A	C	I	W	
Legislators, senior officials and managers	1	2	0	0	0	5	0	0	8
Professionals	0	1	0	2	0	8	0	0	11
Technicians and associate professionals	0	2	0	0	0	0	0	0	2
Clerks	0	17	0	0	0	19	0	0	36
Service and sales workers	0	0	0	0	0	0	0	0	0
Craft and related trades workers	0	0	0	0	0	0	0	0	0
Plant and machine operators and assemblers	0	18	0	0	0	0	0	0	18
Elementary occupations	0	33	0	0	0	2	0	0	35
Total permanent	0	68	0	0	0	35	0	0	110
Non- permanent	1	3	0	0	0	1	0	0	5
Grand total	1	71	0	0	0	36	0	0	115

Table 25: Occupational Categories – Race

Occupational Levels - Race

The table below specifies the number of employees by race within the occupational levels:

Occupational Levels	Male				Female				Total
	A	C	I	W	A	C	I	W	
Top Management	1	1	0	1	0	0	0	0	3
Senior management	0	1	0	0	0	0	0	0	1
Professionally qualified and experienced specialists and mid-management	0	2	0	1	0	8	0	0	11
Skilled technical and academically qualified workers, junior management, supervisors, foremen and superintendents	0	20	0	0	0	0	0	0	20
Semi-skilled and discretionary decision making	0	14	0	0	0	18	0	0	32
Unskilled and defined decision making	0	42	0	0	0	2	0	0	44
Total permanent	0	66	0	0	0	33	0	0	105
Non-permanent employees	1	6	0	0	0	3	0	0	10
Grand total	1	72	0	0	0	36	0	0	115

Table 26: Occupational Levels - Race.

Departments - Race

The following table specifies the number of employees by race within the different departments:

Department	Male				Female				Total
	A	C	I	W	A	C	I	W	
Municipal Manager	0	1	0	0	0	0	0	0	1
Corporate Services	0	6	0	1	0	10	0	0	17
Financial Services	1	9	0	0	0	21	0	1	31
Economic Development	0	2	0	0	0	2	0	0	4
Technical Services	0	54	0	0	0	3	0	0	57
Total permanent	0	64	0	2	0	37	0	1	105
Non-permanent	1	6	0	0	0	3	0	0	10
Grand total	1	70	0	2	0	40	0	1	115

Table 27: Department - Race

4.4.2 Vacancy Rate

The approved organogram for the municipality had 103 posts for the 2018/19 financial year and 103 of the posts were budgeted for. The actual positions filled are 103 as indicated in the tables below by post level and by functional level. Three (11) budgeted posts were vacant at the end of 2018/19, resulting in a vacancy rate of 10.67%.

Per Post Level		
Post level	Filled	Vacant
MM & MSA section 57 & 56	2	2
Middle management	11	0
Admin Officers	42	6
General Workers	43	8
Total	108	16
Per Functional Level		
Functional area	Filled	Vacant
Municipal Manager	2	2
Corporate Services	12	6
Financial Services	31	1
Economic Development	4	0
Technical Services	52	7
Total	108	16

Table 28: Vacancy Rate per Post and Functional Level

The table below indicates the number current critical vacancies:

Salary Level	Number of Current Critical Vacancies	Number of Posts as per Organogram	Vacancy Job Title	Vacancies as a Proportion of Total Posts per Category
Municipal Manager	0	0	0	0
Chief Financial Officer	0	0	0	0
Other Section 57 Managers	0	0	0	0
Senior Management	0	0	0	0
Highly skilled supervision	0	0	0	0
Total	0	0	-	0

Table 29: Current Critical Vacancies

4.5 MANAGING THE MUNICIPAL WORKFORCE

Managing the municipal workforce refers to analysing and coordinating employee behaviour.

4.5.1 Injuries

We had one injury on duty in the past two financial years.

4.5.2 Sick Leave

The table below indicates the total number sick leave days taken within the different directorates:

Department	2021/22
Municipal Manager	5
Corporate Services	22
Financial Services	68
Economic Development	16
Technical Services	51
Total	162

Table 30: Sick Leave per Department

4.5.3 HR Policies and Plans

Policies and plans provide guidance for fair and consistent staff treatment and a consistent approach to the management of staff.

4.6 CAPACITATING THE MUNICIPAL WORKFORCE

Section 68(1) of the MSA states that municipality must develop its human resource capacity to a level that enables it to perform its functions and exercise its powers in an economical, effective, efficient and accountable way. For this purpose the human resource capacity of a municipality must comply with the Skills Development Act (SDA), 1998 (Act No. 81 of 1998), and the Skills Development Levies Act, 20 1999 (Act No. 28 of 1999).

4.6.1 Skills Development – Training provided

The Skills Development Act (1998) and the Municipal Systems Act, (2000), require employers to supply employees with the necessary training in order to develop its human resource capacity. Section 55(1)(f) states that as head of Administration the Municipal Manager is responsible for the management, utilization, and training of staff.

4.7 Managing the Municipal Workforce Expenditure

Section 66 of the MSA states that the accounting officer of a municipality must report to the Council on all expenditure incurred by the municipality on staff salaries, wages, allowances, and benefits. This is in line with the requirements of the Public Service Regulations, (2002), as well as National Treasury Budget and Reporting Regulations SA2.

CHAPTER 5

This chapter provides details regarding the financial performance of the municipality for the 2021/22 financial year.

The annual financial statements are based upon appropriate accounting policies consistently applied and supported by reasonable and prudent judgements and estimates. These financial statements were prepared on the going concern basis and the municipality has neither the intention nor the need to liquidate or curtail materially the scale of the municipality.

Council reviewed her financial policies and all stakeholders were involved in the drafting and reviewed process. The municipality has a SCM policy that ensures MFMA and Supply Chain Management regulation compliance. All MFA reports are submitted to National Treasury according to legislative requirements.

Component A: Statement of Financial Performance

KAMIESBERG MUNICIPALITY

STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30 JUNE 2022

	Notes	2022 R	2021 R
REVENUE			
Revenue from Non-exchange Transactions		63,816,641	85,094,667
Taxation Revenue		11,497,948	10,368,511
Property Rates	18	11,497,948	10,368,511
Transfer Revenue		43,937,419	70,439,251
Government Grants and Subsidies	19	43,937,419	54,985,764
Public Contributions and Donations	20	-	125,500
Contributed Property, Plant and Equipment		-	15,327,987
Other Revenue		8,381,274	4,286,905
Actuarial Gains	12	670,746	-
Fines, Penalties and Forfeits		277	190
Interest Earned - Non-exchange Transactions	25	4,049,923	2,886,722
Operational Revenue	26	3,660,327	1,399,994
		16,811,525	21,569,779
Revenue from Exchange Transactions		11,010,182	16,821,894
Service Charges	21	11,010,182	16,821,894
Sales of Goods and Rendering of Services	22	6,240	124,953
Rental from Fixed Assets	23	58,479	98,478
Interest Earned - External Investments	24	93,539	114,857
Interest Earned - Exchange Transactions	25	5,023,249	4,269,277
Licences and Permits		224	475
Agency Services		619,812	139,845
Total Revenue		80,628,166	106,664,446
EXPENDITURE			
Employee related Costs	27	(31,004,566)	(30,435,873)
Remuneration of Councillors	28	(3,751,864)	(2,622,291)
Bad Debts Written Off		(172,780)	(11,941)
Contracted Services	29	(3,751,865)	(3,091,046)
Depreciation and Amortisation	30	(34,148,809)	(18,244,089)
Actuarial Losses		-	(500,700)
Finance Costs	31	(5,922,692)	(4,293,699)
Bulk Purchases	32	(15,069,286)	(12,494,136)
Inventory Consumed	6.1	(2,607,614)	(2,684,172)
Operational Costs	33	(7,982,068)	(7,225,138)
Total Expenditure		(104,411,544)	(81,602,884)
Operating Surplus/(Deficit) for the Year		(23,783,379)	25,061,562
Reversal of Impairment Loss/(Impairment Loss) on Receivables	34	(17,039,712)	(5,848,169)
Gains/(Loss) on Sale of Fixed Assets	35	(3,129,035)	761,326
Reversal of Impairment Loss/(Impairment Loss) on Fixed Assets	36	(1,948,314)	(774,117)
NET SURPLUS/(DEFICIT) FOR THE YEAR		(45,900,440)	19,200,601

Component B: Spending against Capital Budget

KAMIESBERG - Reconciliation of Table A7 Budgeted Cash Flows

Description	2021/22						2020/21	
	Original Budget	Budget Adjustments (lto. s28)	Final adjustments budget	Actual Outcome	Variance (lto. s28)	Actual Outcome as % of Original Budget	Actual Outcome as % of Original Budget	Revised Audited Outcome
	1	2	3	4	5	6	7	8
CASH FLOW FROM OPERATING ACTIVITIES								
Receipts								
Property rates, penalties and collection charges	8,141	--	8,141	2,828	6,513	28.5%	28.5%	4,014
Service charges	21,286	(2,918)	18,368	2,907	15,461	13.7%	13.7%	4,817
Other revenue	(1,928)	2,468	540	4,345	(3,786)	77.6%	-225.3%	1,802
Government - operating	29,711	187	29,898	29,872	(26)	100.1%	100.7%	29,808
Government - capital	12,709	--	12,709	13,879	4,799	74.7%	110.0%	23,791
Interest	--	--	--	9,187	(9,187)	#DIV/0!	#DIV/0!	7,271
Dividends	--	--	--	--	--	--	--	--
Payments								
Suppliers and employees	(28,212)	(25,715)	(54,927)	(49,572)	(6,353)	80.9%	154.4%	(33,907)
Finance charges	--	--	--	(5,850)	5,850	--	--	(2,046)
Transfers and Grants	--	--	--	--	--	--	--	--
NET CASH FROM/USED) OPERATING ACTIVITIES	42,706	(17,957)	24,749	13,727	11,022	55.5%	32.1%	34,981
CASH FLOWS FROM INVESTING ACTIVITIES								
Receipts								
Proceeds on disposal of PPE	--	--	--	--	--	--	--	941
Decrease (increase) in non-current liabilities	--	--	--	--	--	--	#DIV/0!	--
Decrease (increase) other non-current receivables	--	--	--	--	--	--	#DIV/0!	--
Decrease (increase) in non-current investments	--	--	--	--	--	--	--	--
Payments								
Capital assets	(13,483)	(5,000)	(18,483)	(6,597)	(9,987)	48.3%	71.2%	(33,879)
NET CASH FROM/USED) INVESTING ACTIVITIES	(13,483)	(6,000)	(19,483)	(6,597)	--	0.0%	0.0%	(33,132)
CASH FLOWS FROM FINANCING ACTIVITIES								
Receipts								
Short-term loans	--	--	--	--	--	--	--	--
Borrowing long term/financing	--	--	--	--	--	--	--	--
Increase (decrease) in consumer deposits	(166)	166	--	--	--	--	0.0%	13
Payments								
Repayment of borrowing	--	--	--	(876)	876	--	--	(204)
NET CASH FROM/USED) FINANCING ACTIVITIES	(166)	166	--	(876)	876	#DIV/0!	628.3%	(191)
NET INCREASE/ (DECREASE) IN CASH HELD	29,056	(23,790)	5,266	3,253	878	628.3%	628.3%	2,615
Cash/cash equivalents at the year begin	10,731	--	10,731	4,830	--	--	--	2,016
Cash/cash equivalents at the year end	39,787	(23,790)	15,996	7,883	8,113	49.3%	18.5%	4,850

Component C: Cash flow Management and Investment

KAMIESBERG - Reconciliation of Table A7 Budgeted Cash Flows

Description	2021/22						2020/21	
	Original Budget	Budget Adjustments (Lto. 22)	Final adjustments budget	Actual Outcome	Variance	Actual Outcome as % of Final Budget	Actual Outcome as % of Original Budget	Revised Audited Outcome
	1	2	3	4	5	6	7	8
CASH FLOW FROM OPERATING ACTIVITIES								
Receipts								
Property rates, penalties and collection charges	9,141	-	9,141	2,628	6,513	28.5%	28.3%	4,014
Service charges	21,282	(2,518)	18,764	2,907	15,857	15.8%	13.7%	4,517
Other revenue	(1,529)	2,488	959	4,345	(3,386)	778.9%	-225.3%	1,932
Government - operating	29,711	-187	29,524	29,522	(2)	100.1%	100.7%	29,668
Government - capital	12,708	6,000	18,708	13,979	4,729	74.7%	110.0%	23,781
Interest	-	-	-	9,167	(9,167)	#DIV/0!	#DIV/0!	7,271
Dividends	-	-	-	-	-	-	-	-
Payments								
Suppliers and employees	(29,212)	(22,713)	(51,925)	(49,572)	(6,353)	83.9%	164.4%	(33,307)
Finance charges	-	-	-	(5,660)	5,660	-	-	(2,046)
Transfers and Grants	-	-	-	-	-	-	-	-
NET CASH FROM/USED OPERATING ACTIVITIES	42,706	(17,957)	24,749	13,727	11,022	55.5%	32.1%	35,951
CASH FLOWS FROM INVESTING ACTIVITIES								
Receipts								
Proceeds on disposal of PPE	-	-	-	-	-	-	-	841
Decrease (increase) in non-current liabilities	-	-	-	-	-	#DIV/0!	#DIV/0!	-
Decrease (increase) other non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
Payments								
Capital assets	(13,463)	(5,000)	(19,463)	(9,597)	(9,867)	49.3%	71.2%	(33,973)
NET CASH FROM/USED INVESTING ACTIVITIES	(13,463)	(5,000)	(19,463)	(9,597)	-	0.0%	0.0%	(9,122)
CASH FLOWS FROM FINANCING ACTIVITIES								
Receipts								
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/financing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	(166)	166	-	-	-	#DIV/0!	0.0%	13
Payments								
Repayment of borrowing	-	-	-	(676)	678	-	-	(204)
NET CASH FROM/USED FINANCING ACTIVITIES	(166)	166	-	(676)	678	#DIV/0!	528.3%	(181)
NET INCREASE/ (DECREASE) IN CASH HELD	29,077	(23,790)	5,286	3,233	2,054	11.1%	11.1%	2,615
Cash/ bank equivalents at the year begin:	10,731	-	10,731	4,080	6,651	37.7%	37.7%	2,016
Cash/ bank equivalents at the year end:	39,787	(23,790)	15,996	7,863	8,113	49.3%	18.8%	4,630

Component D: Other Financial Matters

The Supply Chain Unit update continuously their data basis for suppliers. The municipality deals only with suppliers with valid Tax clearance certificates and correct construction ratings. We strive to keep our tender and quotations system as true to the policy and guidelines.

In the Kamiesberg Municipality loans are not permitted to Senior Management or any other staff member. No performance bonuses were paid out during this financial year. Staff received bonus only on their birthday month.

The extremely high cost associated with the Delivery of Basic Services and Infrastructure needs of communities due to the vast distances between several settlements coupled with the social-economic profile (high unemployment rate) of Kamiesberg communities -resulted in a serious risk for Kamiesberg Municipality's going concern. Provincial Treasury is currently assisting the municipality with revenue enhancement strategies and verification of consumer data.

Unless sustainable job creation is achieved, Kamiesberg Municipality will not be able to function as a going concern without Government Grants and Subsidies. The rates, service charges and other charges are in accordance with approved tariffs that were advertised to the public. No bad debt expenses have been recognized in respect of amounts owed by related parties.

CHAPTER 6

Auditor –General Findings

INTRODUCTION

Section 18891) (b), Our Constitution, states that the functions of the Auditor General include the auditing and reporting on the accounts, financial statements, and financial management of all municipalities. The responsibility of the Auditor general is to perform an audit to obtain reasonable assurance whether the annual financial statements reflect in all material aspects financial position and the state of financial affairs in the required formats and to express an opinion based on the audit conducted in accordance with the Public Audit Act of South Africa, 2004 Act No.25 of 2004) (PAA), the General Notice issued in terms thereof and international Standards on Auditing.

Section 45 of the Municipal Systems Act states that the results of performance measurement must be audited annually by the Auditor –General.

Auditor –General Report Attached

Report of the auditor-general to Northern Cape Provincial Legislature and the council on Kamiesberg Local Municipality

Report on the audit of the financial statements

Qualified opinion

1. I have audited the financial statements of the Kamiesberg Local Municipality set out on pages ... to ..., which comprise the statement of financial position as at 30 June 2022, the statement of financial performance, statement of changes in net assets, cash flow statement and statement of comparison of budget information with actual information for the year then ended, as well as notes to the financial statements, including a summary of significant accounting policies.
2. In my opinion, except for the effects and possible effects of the matters described in the basis for qualified opinion section of this auditor's report, the financial statements present fairly, in all material respects, the financial position of the Kamiesberg Local Municipality as at 30 June 2022, and its financial performance and cash flows for the year then ended in accordance with Standards of Generally Recognised Accounting Practice (Standards of GRAP) and the requirements of the Municipal Finance Management Act 56 of 2003 (MFMA) and the Division of Revenue Act 9 of 2021 (Dora).

Basis for qualified opinion

Investment Property

3. The municipality did not account for investment property in accordance with GRAP 16, Investment Property as the municipality accounted for properties for which they did not have ownership rights to. This resulted in an overstatement of investment property by R197 685 000. In addition, I was unable to obtain sufficient appropriate audit evidence for the amounts disclosed as investment property as the municipality had included investment property with zero values in the asset register. I could not confirm other land by alternative means. Consequently, I was unable to determine whether any further adjustments were necessary to other land stated at R219 021 241 in the financial statements

Property, plant and equipment

4. The municipality did not recognise all items of property, plant and equipment in accordance with GRAP 17, Property, plant and equipment. Infrastructure assets roads, water supply, electricity and sanitation were identified that could not be traced to the asset registers. In addition, these infrastructure assets recorded in the asset register could not be verified. Consequently, infrastructure assets included in property, plant and equipment was understated by R45 224 840 (2021: R11 096 413). There was an impact on the accumulated surplus.

5. Outdoor facilities included in Community assets were identified that could not be traced to the asset registers. This resulted in other land and operational buildings being understated by R9 615 729. There was an impact on the accumulated surplus.
6. Other land and operational buildings included in Land and Buildings were identified that could not be traced to the asset registers. This resulted in other land and operational buildings being understated by R8 903 676. In addition, I was unable to obtain sufficient appropriate audit evidence for the amounts disclosed as Other land as the municipality had included other land with zero values in the asset register. I could not confirm other land by alternative means. Consequently, I was unable to determine whether any further adjustments were necessary to other land stated at R6 674 207 in the financial statements.
7. The municipality did not classify lease agreements as operating leases where substantially all the risks and rewards incidental to ownership did not transfer to the entity in accordance with the Standards of Generally Recognised Accounting Practice (GRAP) 13, Leases. The entity is party to a number of lease agreements that constitute operating leases but have been accounted for as finance leases. Consequently, property, plant and equipment and long-term borrowings are overstated by R3 409 475 (2021: R839 380) and R2 196 127 (2021: R124 983) respectively, and the current portion of long-term borrowings is overstated by R1 540 883 (2021: R69 811). This also has an impact on the surplus for the period and on the accumulated surplus.
8. The municipality did not meet the subsequent measurement requirements in accordance with GRAP 17, Property, plant and equipment. The remaining useful lives was not reviewed and impairment tests were not performed on property, plant and equipment for the current and prior year although indicators of possible impairment existed. Furthermore, depreciation was incorrectly calculated on land and disposed assets for the current year. The effect on the remaining useful lives not reviewed, impairment tests not performed on property, plant and equipment and incorrect depreciation, amortisation and impairment changes could not be determined as it was impractical to do so. This also has an impact on the surplus for the period and on the accumulated surplus.

Receivables from exchange transactions

9. The municipality did not correctly assess the allowance for impairment relating to receivables from exchange transactions in accordance with GRAP 104, Financial instruments. As the basis applied to calculate the impairment loss in note 7 does not constitute the difference between the carrying value of receivables from exchange transactions and the present value of the estimated future cash flows. I was not able to determine the impact on receivables from exchange transactions and impairment losses on financial assets as it was impracticable to do so. In addition, I was unable to obtain sufficient appropriate audit evidence to confirm the balance of receivables from exchange transactions, provision for debt impairment of receivables from exchange transactions and journals passed. I was also unable to confirm the balance disclosed and the impairment of receivables from exchange transactions by alternative means. Consequently, I was unable to determine whether any further adjustments were necessary to receivables from exchange transactions stated R80 057 131 (2021: R72 264 064) and the Provision for debt Impairment stated at R80 029 815 (2021: R72 011429).

Receivables from non-exchange transactions

10. The municipality did not correctly assess the allowance for impairment relating to receivables from non-exchange transactions in accordance with GRAP 104, Financial Instruments. As the basis applied to calculate the impairment loss in note 8 does not constitute the difference between the carrying value of receivables from non-exchange transactions and the present value of the estimated future cash flows. I was not able to determine the impact on receivables from non-exchange transactions and impairment losses on financial assets as it was impracticable to do so. In addition, I was unable to obtain sufficient appropriate audit evidence to confirm the balance of receivables from non-exchange transactions, provision for debt impairment of receivables from non-exchange transactions and journals passed. I was also unable to confirm the balance disclosed and the impairment of receivables from non-exchange transactions by alternative means. Consequently, I was unable to determine whether any further adjustments were necessary to receivables from non-exchange transactions stated R51 948 591 (2021: R43 078 666) and the Provision for debt Impairment stated at R51 395 443 (2021: R42 531 193).

Cash and cash equivalents

11. The municipality did not account for all cash received during the current and prior year as the municipality did not perform regular and accurate reconciliations between cash receipts issued and cash received and banked. Consequently, cash and cash equivalents and an unknown account is misstated by an amount in the current and prior year which could not be determined as it was impractical to do so.

Revenue from exchange transactions

12. I was unable to obtain sufficient appropriate audit evidence for electricity in the current and prior year, as well as water, waste water management services charges, estimates recognised and sales of goods and rendering of services in the prior year as the municipality did not have adequate systems to account for these revenues. I was unable to determine the full extent of the misstatement in revenue from exchange transaction, service charges and receivables from exchange transaction as it was impractical to do so. Consequently, I was unable to determine whether any further adjustments were necessary to service charges stated at R11 010 182 (2021:R16 821 894) in note 21 and sales of goods and rendering of services stated at R124 953 for the prior year in note 22 to the financial statements.
13. The municipality recognised customers as indigent customer without adhering to the indigent policy of the municipality, resulting in the revenue foregone as disclosed in note 21 being overstated and receivables from exchange transactions being understated by R1 044 182 for the current year. In the prior year, all service charges and related revenue foregone have not been recognised in accordance with GRAP 9, Revenue from exchange transactions and IGRAP 1, Applying the probability test on the initial recognition of revenue. This resulted in service charges for the prior year being overstated by R4 771 855, cash and cash equivalents for the prior year by R3 535 425 and receivables from exchange transaction for the prior year by R1 236 430.

Irregular expenditure

14. The municipality incorrectly accounted for irregular expenditure incurred in the prior year which resulted in irregular expenditure disclosed in note 43.3 to the financial statements being overstated by R2 766 405 in the prior year. In addition, I was unable to obtain sufficient appropriate audit evidence that all irregular expenditure for prior years has been recorded, as the municipality did not have adequate systems and I could not determine this by alternative means. Consequently, I was unable to determine whether any adjustments were necessary to irregular expenditure stated at R120 325 233 (2021: R111 687 884) in note 43.3 to the financial statements.

Commitments

15. I was unable to obtain sufficient appropriate audit evidence for contractual commitments in the current year, as the municipality did not have adequate systems and supporting documentation. I was unable to confirm contractual commitments by alternative means. Consequently, I was unable to determine whether any adjustments were necessary to the contractual commitments stated at R8 813 418 in note 2.8 to the financial statements.

Context for the opinion

16. I conducted my audit in accordance with the International Standards on Auditing (ISAs). My responsibilities under those standards are further described in the auditor-general's responsibilities for the audit of the financial statements section of my report.
17. I am independent of the municipality in accordance with the International Ethics Standards Board for Accountants' International code of ethics for professional accountants (including International Independence Standards) (IESBA code) as well as other ethical requirements that are relevant to my audit in South Africa. I have fulfilled my other ethical responsibilities in accordance with these requirements and the IESBA code.
18. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Material uncertainty relating to going concern

19. I draw attention to the matter below. My opinion is not modified in respect of this matter.
20. I draw attention to note 52 to the financial statements, which indicates that the municipality incurred a net loss of R29 369 500 during the year ended 20 June 2022 and, as of that date the municipality's current liabilities exceeded its current assets by R68 188 125. As stated in note 52, these events or conditions, along with other matters, indicate that a material uncertainty exists that may cast significant doubt on the municipality's ability to continue as a going concern.

Emphasis of matters

21. I draw attention to the matters below. My opinion is not modified in respect of these matters.

Restatement of corresponding figures

22. As disclosed in note 37 to the financial statements, the corresponding figures for 30 June 2021 were restated as a result of an error in the financial statements of the municipality at, and for the year ended, 30 June 2022.

Material losses – electricity

23. As disclosed in note 44.8 to the financial statements, material electricity losses of R4 017 709 (2020-2021: R4 312 062) was incurred, which represents 32.4% (2020-2021: 34%) of total electricity purchased.

Other matters

24. I draw attention to matters below. My audit opinion is not modified in respect of these matters:

Unaudited disclosure notes (MFMA 125)

25. In terms of section 125(2)(e) of the MFMA, the municipality is required to disclose particulars of non-compliance with the MFMA in the financial statements. This disclosure requirement did not form part of the audit of the financial statements and, accordingly, I do not express an opinion on it.

Unaudited supplementary schedules

26. The supplementary information set out on pages xx to xx does not form part of the financial statements and is presented as additional information. I have not audited these schedules and, accordingly, I do not express an opinion on them.

Responsibilities of the accounting for the financial statements

27. The accounting officer is responsible for the preparation and fair presentation of the financial statements in accordance with the Standards of GRAP and the requirements of the MFMA and Dora, and for such internal control as the accounting officer determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.
28. In preparing the financial statements, the accounting officer is responsible for assessing the municipality's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless the appropriate governance structure either intends to liquidate the municipality or to cease operations, or has no realistic alternative but to do so.

Auditor-general's responsibilities for the audit of the financial statements

- 29. My objective are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with the ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.
- 30. A further description of my responsibilities for the audit of the financial statements is included in the annexure to this auditor's report.

Report on the audit of the annual performance report

Introduction and scope

- 31. In accordance with the Public Audit Act 25 of 2004 (PAA) and the general notice issued in terms thereof, I have a responsibility to report on the usefulness and reliability of the reported performance information against predetermined objective for selected objective presented in the annual performance report. I performed procedures to identify material findings but not to gather evidence to express assurance.
- 32. My procedures address the usefulness and reliability of the reported performance information, which must be based on the municipality's approved performance planning documents. I have not evaluated the completeness and appropriateness of the performance indicators included in the planning documents. My procedures do not examine whether the actions taken by the municipality enabled service delivery. My procedures do not extend to any disclosures or assertions relating to the extent of achievements in the current year or planned performance strategies and information in respect of future periods that may be included as part of the reported performance information. Accordingly, my findings do not extend to these matters.
- 33. I evaluated the usefulness and reliability of the reported performance information in accordance with the criteria developed from the performance management and reporting framework, as defined in the general notice, for the following selected objective presented in the municipality's annual performance report for the year ended 30 June 2022:

Objective	Pages in the annual performance report
KPA 1: Service Delivery	x – x

- 34. I performed procedures to determine whether the reported performance information was properly presented and whether performance was consistent with the approved performance planning documents. I performed further procedures to determine whether the

Indicators and related targets were measurable and relevant, and assessed the reliability of the reported performance information to determine whether it was valid, accurate and complete.

35. The material findings on the usefulness and reliability of the performance information of the selected objective are as follows:

KPA 1: Service Delivery

Various indicators:

36. The achievements reported in the annual performance report materially differed from the supporting evidence provided for the indicators listed below:

Indicator description	Reported achievement
TL7 - 90% of approved budget spent by 30 June 2022 for the Hondeklipbaai Borehole Development ((Actual expenditure divided by the total approved budget) x 100)	23%
TL 8 - 90% of approved budget spent by 30 June 2022 for Rooifontein Ground Water, desalination, bulk water and Borehole Development ((Actual expenditure divided by the total approved budget) x 100)	33%
TL21 - Limit unaccounted water to less than 12% by 30 June 2022 ((Number of Kilolitres Water Purchased or Purified - Number of Kilolitres Water Sold (Incl Free Basic water) / Number of Kilolitres Water Purchased or Purified)x100)	0%
TL 26 - Provide free basic water to indigent households as at 30 June 2022	1373
TL 27 - Provide free basic sanitation to indigent households as at 30 June 2022.	238

Other matter

37. I draw attention to the matter below.

Achievement of planned targets

38. Refer to the annual performance report on pages ... to ... for information on the achievement of planned targets for the year of targets. This information should be considered in the context of the material findings on the usefulness and reliability of the reported performance information in paragraphs 31 to 36 of this report.

Report on the audit of compliance with legislation

Introduction and scope

39. In accordance with the PAA and the general notice issued in terms thereof, I have a responsibility to report material findings on the municipality's compliance with specific matters in key legislation. I performed procedures to identify findings but not to gather evidence to express assurance.

40. The material findings on compliance with specific matters in key legislation are as follows:

Annual financial statements, performance reports and annual reports

41. The financial statements submitted for auditing were not prepared in all material respects in accordance with the requirements of section 122(1) of the MFMA. Material misstatements of non-current assets, current assets disclosure items identified by the auditors in the submitted financial statements were subsequently corrected and the supporting records were provided subsequently, but the uncorrected material misstatements and supporting records that could not be provided resulted in the financial statements receiving a qualified audit opinion.

42. The local community was not invited to submit representations in connection with the 2020/21 annual report, as required by section 127(5)(a)(ii) of the MFMA.

43. The oversight report adopted by the council on the 2020/21 annual report was not made public, as required by section 129(3) of the MFMA.

Expenditure management

44. Money owed by the municipality was not always paid within 30 days as required by section 65(2)(e) of the MFMA.

45. Payments were made from the municipality's bank account without the approval of the accounting officer or the chief financial officer or a properly authorised official, as required by section 11(1) of the MFMA.

46. Reasonable steps were not taken to ensure that the municipality implements and maintains an effective system of expenditure control, including procedures for the authorisation of funds, as required by section 65(2)(a) of the MFMA.

47. Reasonable steps were not taken to prevent irregular expenditure, as required by section 62(1)(d). The full extent of the irregular expenditure could not be quantified as indicated in the basis for qualification paragraph. The majority of the disclosed irregular expenditure was caused non-compliance to supply chain management regulations.

48. Reasonable steps were not taken to prevent fruitless and wasteful expenditure amounting to R4 509 354, as disclosed in note 43.2 to the annual financial statements, in contravention of section 62(1)(d) of the MFMA. The majority of the disclosed fruitless and wasteful expenditure was caused by non-payment of overdue accounts.

49. Reasonable steps were not taken to prevent unauthorised expenditure amounting to R55 888 953, as disclosed in note 43.1 to the annual financial statements, in contravention of section 62(1)(d) of the MFMA. The majority of the unauthorised expenditure was caused by over expenditure of approved budget.

Revenue management

50. An adequate management, accounting and information system which accounts for debtors was not in place, as required by section 64(2)(e) of the MFMA.
51. An effective system of internal control for debtors was not in place, as required by section 64(2)(f) of the MFMA.
52. Interest was not charged on all accounts in arrears, as required by section 64(2)(g) of the MFMA.

Asset management

53. An adequate management, accounting and information system which accounts for assets was not in place, as required by section 63(2)(a) of the MFMA.
54. An effective system of internal control for assets was not in place, as required by section 63(2)(c) of the MFMA.
55. Capital assets were disposed of without the municipal council approval.

Strategic, planning and performance management

56. A performance management system was not established, as required by section 38(a) of the MSA.
57. A performance management system was not adopted, as required by municipal planning and performance management regulation 8.
58. The performance management system and related controls were not maintained as it did not describe how the performance planning, monitoring, review, reporting and improvement processes should be conducted, organised and managed, as required by municipal planning and performance management regulation 7(1).

Procurement and contract management

59. Some of the goods and services with a transaction value of below R200 000 were procured without obtaining the required price quotations, in contravention of by SCM regulation 17(1)(a) and (c). Similar non-compliance was also reported in the prior year.
60. Sufficient appropriate audit evidence could not be obtained that written quotations were accepted from prospective providers who were on the list of accredited providers and met the listing requirements as prescribed by the SCM policy, in contravention of SCM Regulations 16(b) and 17(1)(b). Similar non-compliance was also reported in the prior year.
61. Quotations were accepted from bidders who did not submit a declaration on whether they are employed by the state or connected to any person employed by the state, as required by SCM regulation 13(c). Similar non-compliance was also reported in the prior year.

62. Some of the quotations were accepted from bidders whose tax matters had not been declared by the South African Revenue Service to be in order, in contravention of SCM regulation 43.
63. Sufficient appropriate audit evidence could not be obtained that bid specifications were unbiased and allowed all potential suppliers to offer their goods or services, as required by SCM Regulation 27(2)(a).
64. Sufficient appropriate audit evidence could not be obtained that invitations for competitive bidding were advertised for a required minimum period of days, as required by SCM Regulation 22(1) and 22(2).
65. Contracts were awarded to bidders based on points given for criteria that were not stipulated in the original invitation for bidding, in contravention of SCM regulations 21(b) and 28(1)(a)(i) and the Preferential Procurement Regulations. Similar non-compliance was also reported in the prior year.
66. Sufficient appropriate audit evidence could not be obtained that contracts were awarded through a competitive bidding process that were adjudicated by the bid adjudication committee as required by SCM Regulations 29(1) (a) and (b) and Preferential Procurement Regulations.
67. Sufficient appropriate audit evidence could not be obtained that the accounting officer ratified the decision of bid adjudication committee of awarding contracts to bidders other than those recommended by the bid evaluation committee as required by SCM Regulation 29(5)(b).
68. The preference point system was not applied some of the procurement of goods and services above R30 000 as required by section 2(1)(a) of the Preferential Procurement Policy Framework Act.
69. Some of the contracts and quotations were awarded to bidders that did not score the highest points in the evaluation process, as required by section 2(1)(f) of Preferential Procurement Policy Framework Act and 2017 Preferential Procurement Regulations 11.
70. Some of the contracts were awarded to bidders based on functionality criteria that were not stipulated and differed from those stipulated in the original invitation for bidding, in contravention of 2017 Preferential Procurement Regulation 5(1) & 5(3).
71. Sufficient appropriate audit evidence could not be obtained that construction contracts were awarded to contractors that were registered with the Construction Industry Development Board (CIDB) and qualified for the contract in accordance with section 18(1) of the CIDB Act. Similar non-compliance was also reported in the prior year.
72. Sufficient appropriate audit evidence could not be obtained that invitations to tender for procurement of commodities designated for local content and production, stipulated the minimum threshold for local production and content as required by the 2017 Preferential Procurement Regulations 8(2).

73. Sufficient appropriate audit evidence could not be obtained that commodities designated for local content and production, were procured from suppliers who submitted a declaration on local production and content as required by the 2017 Preferential Procurement Regulation 8(5).
74. Sufficient appropriate audit evidence could not be obtained that commodities designated for local content and production, were procured from suppliers who met the prescribed minimum threshold for local production and content, as required by the 2017 Preferential Procurement Regulation 8(5).
75. Sufficient appropriate audit evidence could not be obtained that contracts were extended or modified with the approval of a properly delegated official as required by SCM Regulation 5. Similar limitation was also reported in the prior year.
76. Sufficient appropriate audit evidence could not be obtained that the performance of contractors or providers was monitored on a monthly basis as required by section 116(2) of the MFMA.
77. Sufficient appropriate audit evidence could not be obtained that contract performance and monitoring measures were in place to ensure effective contract management as required by section 116(2)(c)(ii) of the MFMA.

Consequence management

78. Unauthorised expenditure incurred by the municipality was not investigated to determine if any person is liable for the expenditure, as required by section 32(2)(a) of the MFMA.
79. Irregular expenditure incurred by the municipality were not investigated to determine if any person is liable for the expenditure, as required by section 32(2)(b) of the MFMA.
80. Fruitless and wasteful expenditure incurred by the municipality was not investigated to determine if any person is liable for the expenditure, as required by section 32(2)(b) of the MFMA.

Human Resource Management

81. Appropriate systems and procedures to monitor, measure and evaluate performance of staff were not developed and adopted, as required by section 67(1)(d) of the MSA.

Other information

82. The accounting officer is responsible for the other information. The other information comprises the information included in the annual report, the other information does not include the financial statements, the auditor's report and those selected objective presented in the annual performance report that have been specifically reported in this auditor's report.

83. My opinion on the financial statements and findings on the reported performance information and compliance with legislation do not cover the other information and I do not express an audit opinion or any form of assurance conclusion on it.
84. In connection with my audit, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements and the selected objective presented in the annual performance report, or my knowledge obtained in the audit, or otherwise appears to be materially misstated.
85. I did not receive the other information prior to the date of this auditor's report. When I do receive and read this information, if I conclude that there is a material misstatement therein, I am required to communicate the matter to those charged with governance and request that the other information be corrected. If the other information is not corrected, I may have to retract this auditor's report and re-issue an amended report as appropriate. However, if it is corrected this will not be necessary.

Internal control deficiencies

86. I considered internal control relevant to my audit of the financial statements, reported performance information and compliance with applicable legislation; however, my objective was not to express any form of assurance on it. The matters reported below are limited to the significant internal control deficiencies that resulted in the basis for the qualified opinion, the findings on the annual performance report and the findings on compliance with legislation included in this report.
87. Leadership did not exercise oversight responsibility regarding financial, performance reporting, compliance and related internal controls.
88. Leadership did not establish and communicate policies and procedures to enable and support understanding and execution of internal control objectives, processes and responsibilities.
89. Leadership did not implement effective HR management to ensure that adequate and sufficiently skilled resources are in place and that performance is monitored.
90. Controls over daily and monthly processing and reconciling of transactions were not implemented.
91. Formal controls over IT systems were not designed and implemented to ensure the reliability of the systems and the availability, accuracy and protection of information.

92. Procedures were not implemented to review and monitor non-compliance with legislation which could have been prevented.

Auditor General
Kimberley

02 December 2022



AUDITOR-GENERAL
SOUTH AFRICA

Auditing to build public confidence

Annexure – Auditor-general’s responsibility for the audit

1. As part of an audit in accordance with the ISAs, I exercise professional judgement and maintain professional scepticism throughout my audit of the financial statements and the procedures performed on reported performance information for selected objective and on the municipality’s compliance with respect to the selected subject matters.

Financial statements

2. In addition to my responsibility for the audit of the financial statements as described in this auditor’s report, I also:
 - identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error; design and perform audit procedures responsive to those risks; and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control
 - obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the municipality’s internal control
 - evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the accounting officer.
 - conclude on the appropriateness of the accounting officer’s use of the going concern basis of accounting in the preparation of the financial statements. I also conclude, based on the audit evidence obtained, whether a material uncertainty exists relating to events or conditions that may cast significant doubt on the ability of the Kamiesberg Local Municipality to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor’s report to the related disclosures in the financial statements about the material uncertainty or, if such disclosures are inadequate, to modify my opinion on the financial statements. My conclusions are based on the information available to me at the date of this auditor’s report. However, future events or conditions may cause a municipality to cease operating as a going concern
 - evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation

Communication with those charged with governance

3. I communicate with the accounting officer regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.
4. I also provide the accounting officer with a statement that I have complied with relevant ethical requirements regarding independence, and to communicate with them all

relationships and other matters that may reasonably be thought to bear on my independence and, where applicable, actions taken to eliminate threats or safeguards applied.

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Appendix A: Councillors, Committee Allocation and Council Attendance

Council

Below is a table that categorized the councillors within their specific political parties and wards for the 2021/22 financial year

Councillor	Capacity	Ward Representing or proportional	Political Party	Committee Allocated	Council Meetings Attendance		
					Ordinary Council Meetings	Special Council Meetings	Committee Meetings
Melvin W Cloete	Speaker	PR	ANC		3	4	-
Susarah C Nero	Councillor	Ward 5 (Mayor) Kharkams and Tweerivier.	ANC	• Finance and Administration	3	3	3
Leonard E Petersen	Councillor	Ward 1: Hondeklipbaai, Koin gnaas, Soebatsfontein and Spoegrivier	ANC	• Infrastructure and Development	4	4	-
Rachel GC Cloete	Councillor	Ward 3: Garies, Klipfontein and Lepelfontein	ANC	• MPAC	3	4	-
Brandon C Brandt	Councillor / Chief Whip / District Representative	Ward 4: Kammassies, Rooifontein, Nourivier and Paulshoek	ANC	• Finance and Administration	3	4	-
Piet A Smith	Councillor	Ward 6: Kamieskroon and Leliefontein	ANC	• infrastructure and Development	3	4	2

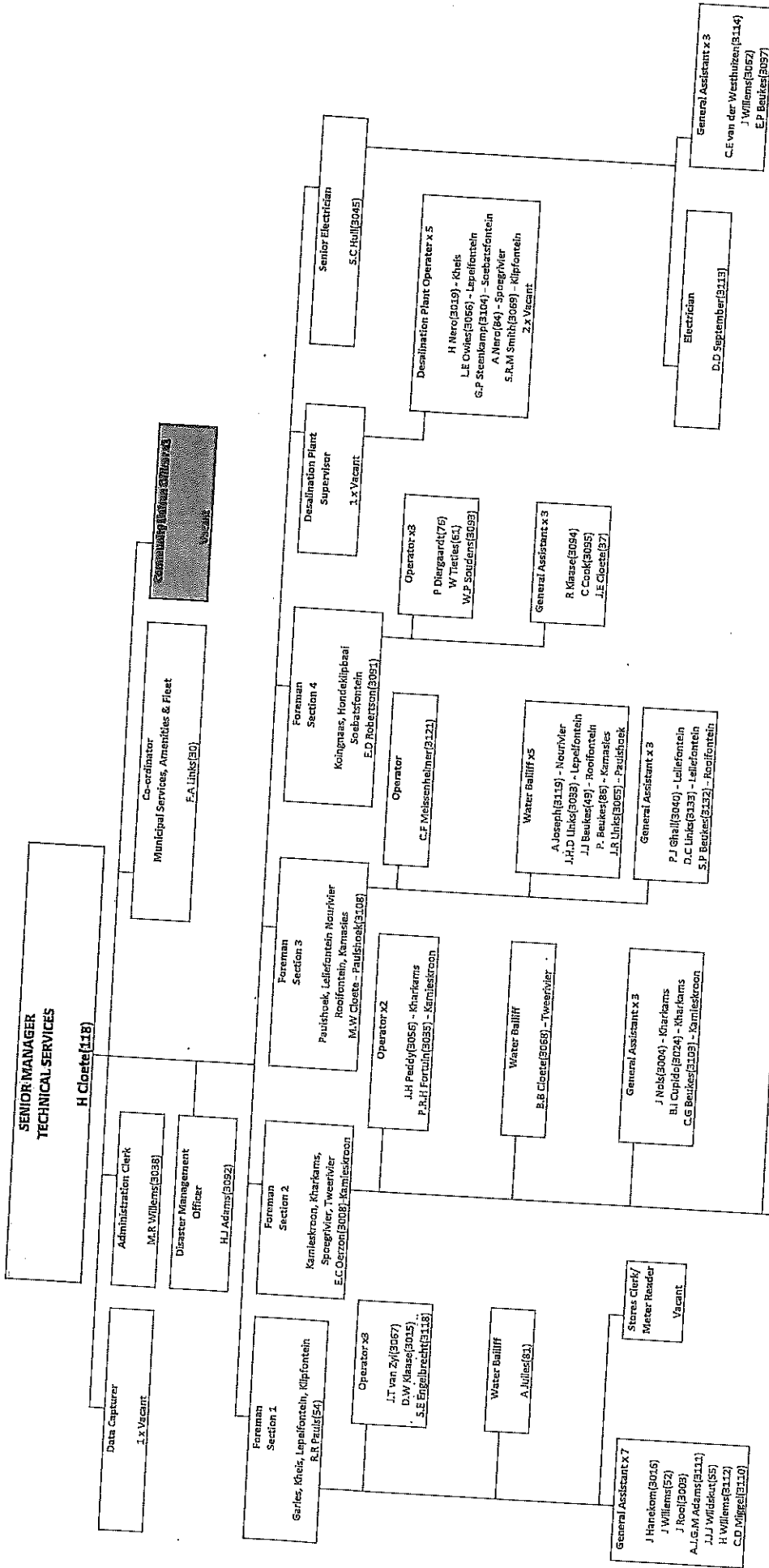
Annual Report 2021/22

Christoffel CC Coetzee	Coun cilor	Ward 2: Garies	DA	• Finance and Administrati on	3	4	2
Marietjie Hanekom	Coun cilor	PR	DA- PR	• Executive Committee	4	4	3
Sabina S Cloete	Coun cilor	PR	NCM	•	3	4	-
Charlton C Kordom	Coun cilor	PR	DA	•	3	4	-
Dawid Markus	Coun cilor	PR	NEF	• Infrastructure and Development	3		-

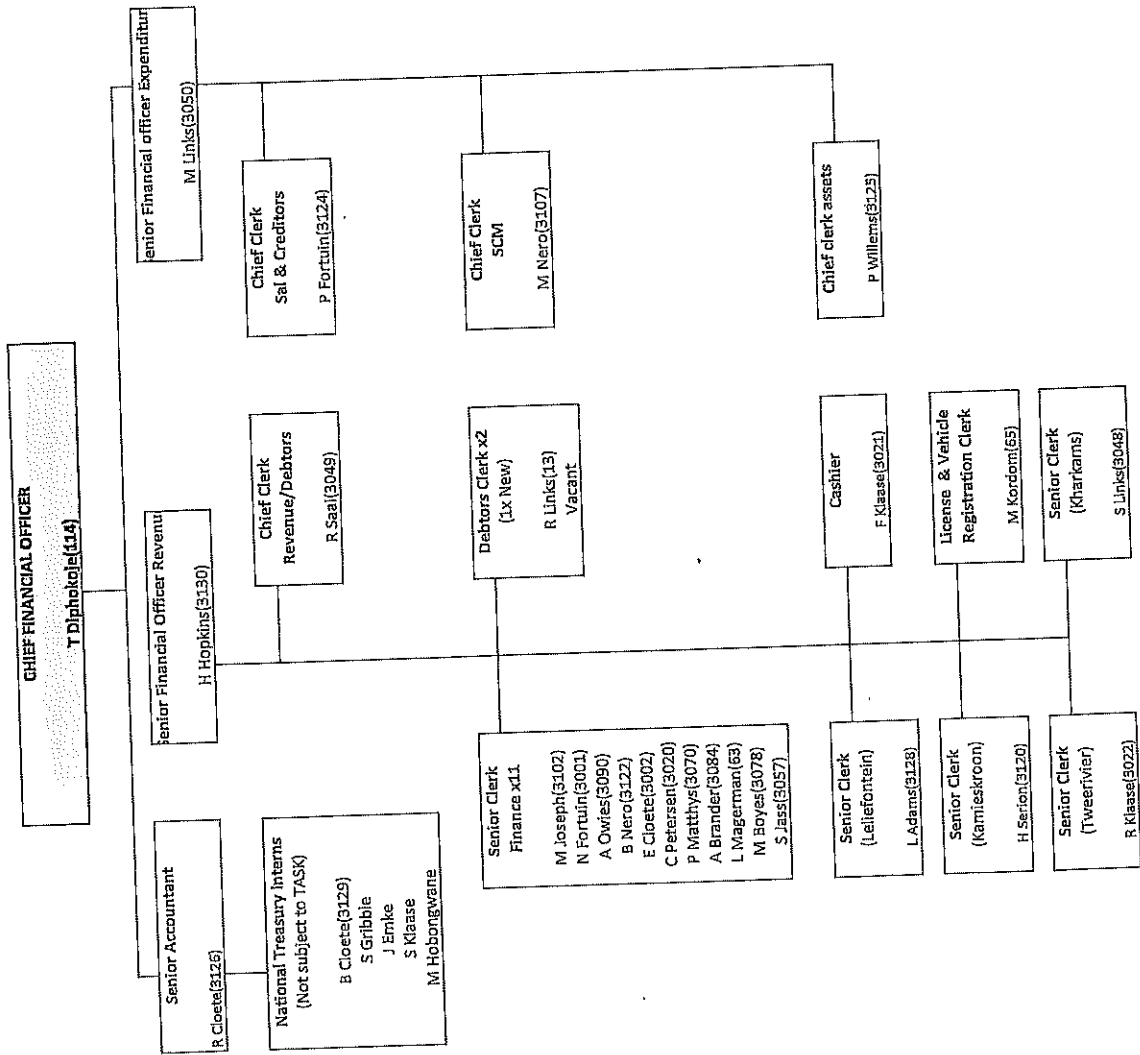
Appendix B: Committee and Committee Purpose

Municipal committees	Purpose of committee
Council	Consider and resolve all recommendations from Council Committees in terms of its delegated powers
Economic Development, Planning and Infrastructure	Economic planning and Infrastructure development
Finance and Administration	To deal with financial, human resources and administration, legal and public participation.
Municipal Public Accounts Committee	Exercise oversight over the executive functionaries of council and to ensure good governance in the municipality.
Labour Forum	Communication between council and staff.
Training Committee	Monitor training within the municipality and ensure that skills of staff is developed properly

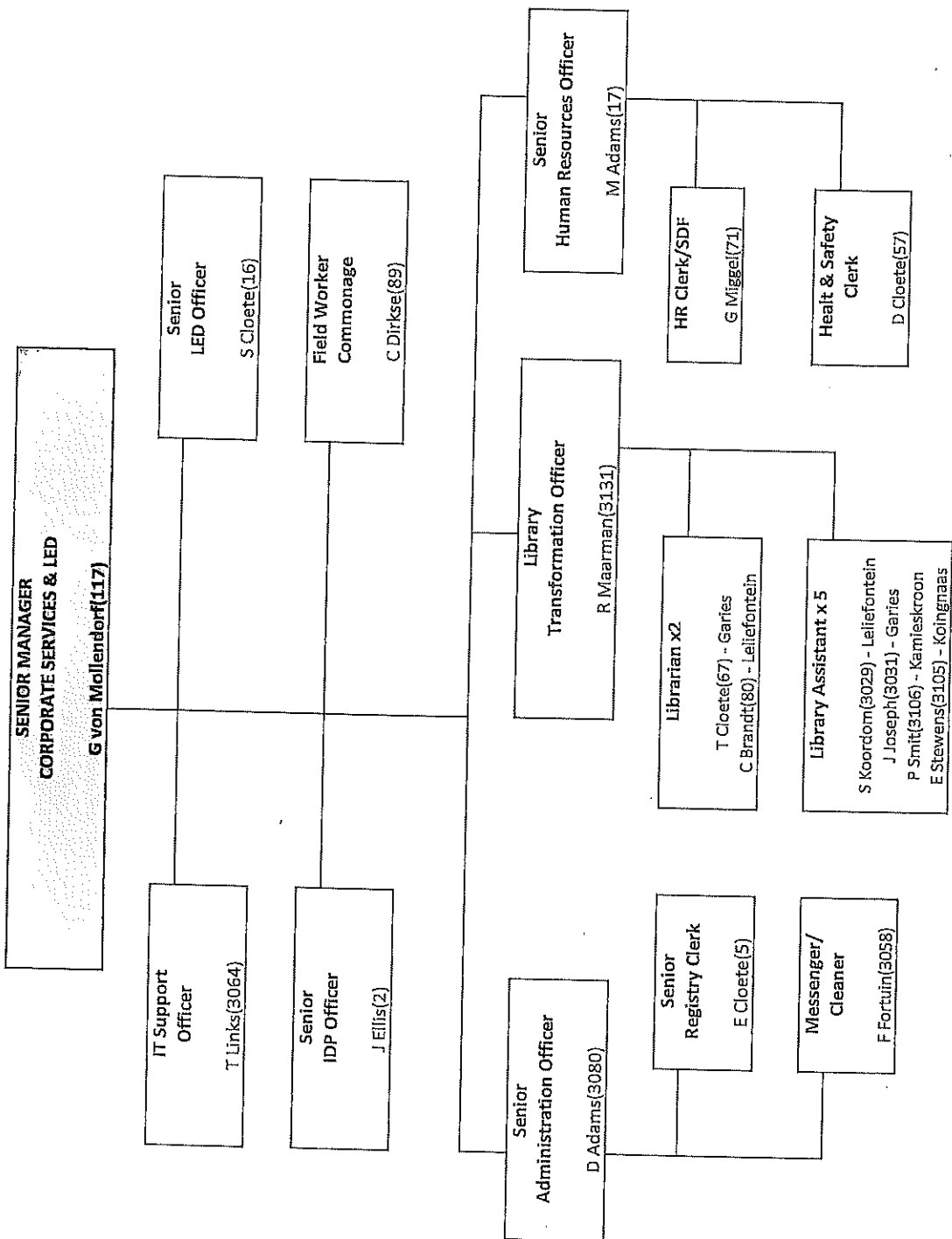
Appendix C: Organizational Structure



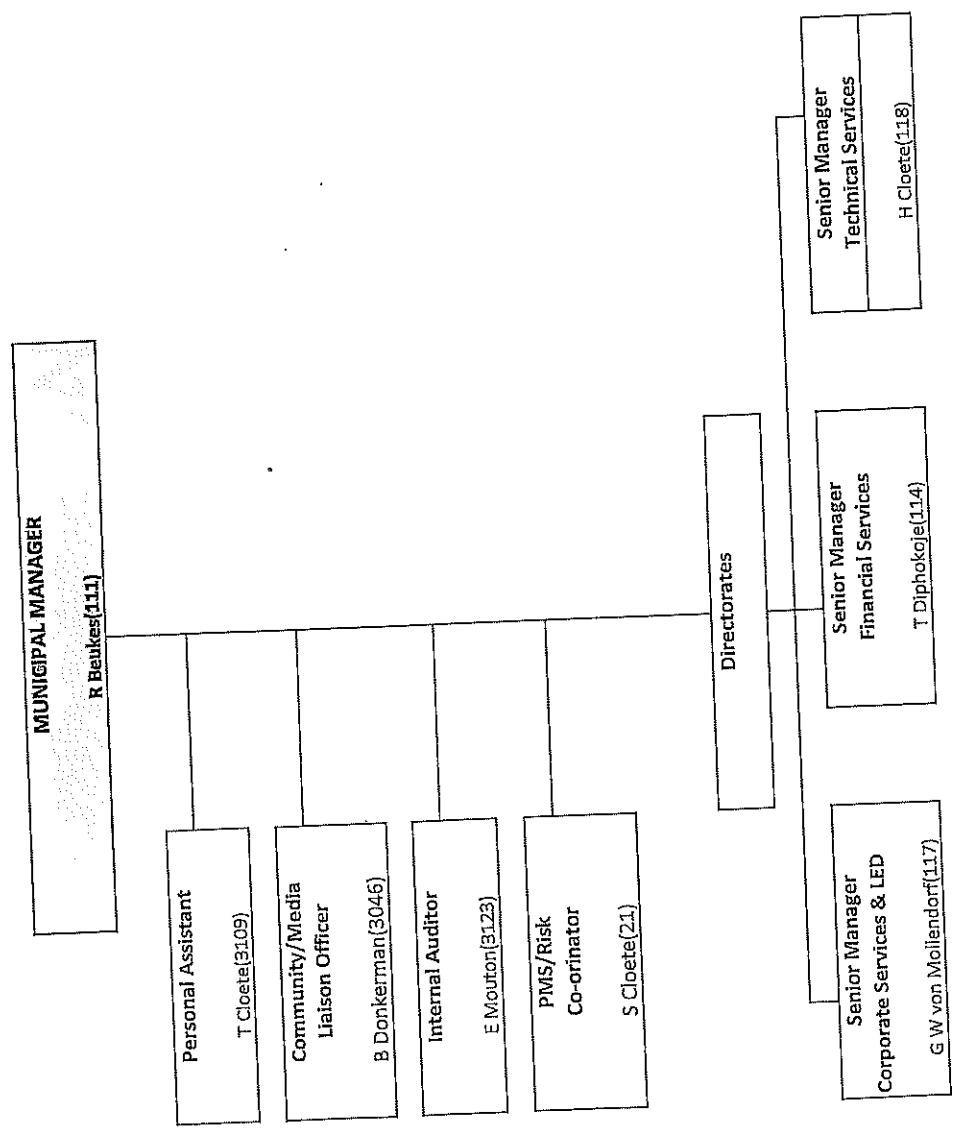
KAMIESBERG MUNICIPALITY: ORGANISATIONAL STRUCTURE: 20 APRIL 2021
 DIRECTORATE FINANCIAL SERVICES



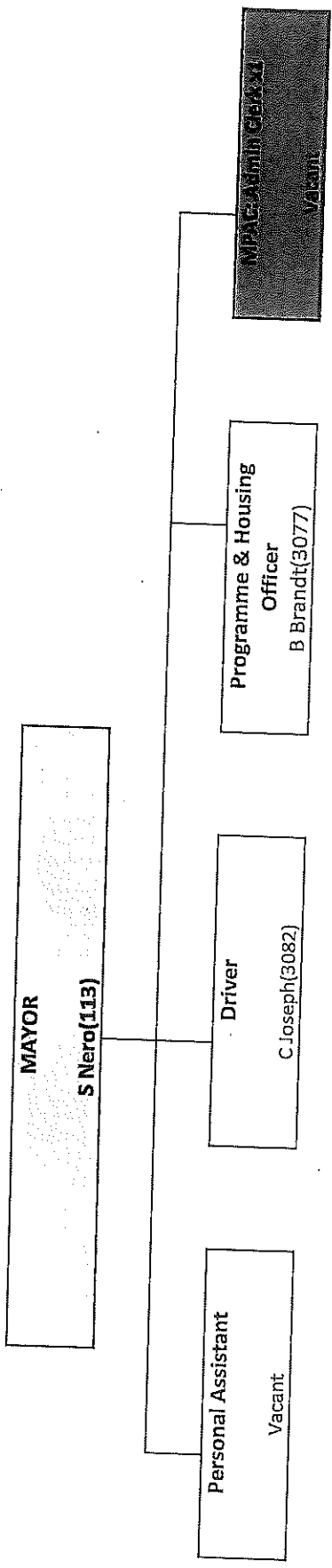
KAMIESBERG MUNICIPALITY: ORGANISATIONAL STRUCTURE: 20 APRIL 2021
 DIRECTORATE CORPORATE SERVICES & LED



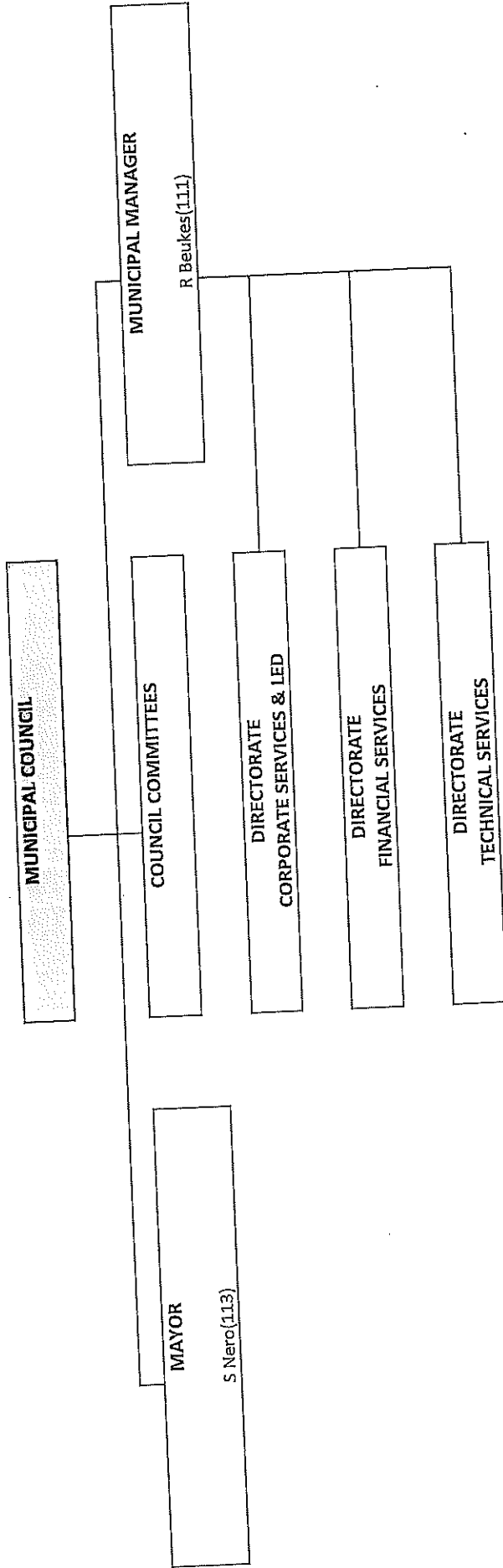
KAMIESBERG MUNICIPALITY: ORGANISATIONAL STRUCTURE: 20 APRIL 2021
MUNICIPAL MANAGER



KAMIESBERG MUNICIPALITY: ORGANISATIONAL STRUCTURE: 20 APRIL 2021
OFFICE OF THE MAYOR



**KAMIESBERG MUNICIPALITY
MACRO ORGANISATIONAL STRUCTURE: 20 APRIL 2021**



Appendix D: Functions of the Municipality

Municipal Function	Municipal Function Yes / No
Constitution Schedule 4, Part B functions:	
Air pollution	No
Building regulations	Yes
Child care facilities	No
Electricity and gas reticulation	Yes
Fire Fighting services	Yes
Local tourism	No
Municipal airports	No
Municipal planning	Yes
Municipal health services	No
Municipal public transport	No
Municipal public works only in respect of the needs of municipalities in the discharge of their responsibilities to administer functions specifically assigned to them under this Constitution or any other law	No
Pontoons, ferries, jetties, piers and harbours, excluding the regulation of international and national shipping and matters related thereto	No
Storm water management systems in built-up areas	Yes
Trading regulations	Yes
Water and sanitation services limited to potable water supply systems and domestic waste-water and sewage disposal systems	Yes
Constitution Schedule 5, Part B functions:	
Beaches and amusement facilities	Yes
Billboards and the display of advertisements in public places	Yes
Cemeteries, funeral parlours and crematoria	Yes
Cleansing	Yes
Control of public nuisances	Yes
Control of undertakings that sell liquor to the public	No

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Municipal Function	Municipal Function Yes / No
Facilities for the accommodation, care and burial of animals	No
Fencing and fences	Yes
Licensing of dogs	No
Licensing and control of undertakings that sell food to the public	Yes
Local amenities	No
Local sport facilities	Yes
Markets	No
Municipal abattoirs	No
Municipal parks and recreation	Yes
Municipal roads	Yes
Noise pollution	Yes
Pounds	Yes
Public places	Yes
Refuse removal, refuse dumps and solid waste disposal	Yes
Street trading	Yes
Street lighting	Yes
Traffic and parking	No

Appendix E: Ward Reporting

Ward committees have been established in all four wards of the Kamiesberg Municipal Area. These Ward Committees comprise of geographical as well as sector representatives in communities and are regarded as the statutory consultative forum in the public participation process of the IDP review. The respective Ward Councillor is automatically the chairperson of the ward committee and quarterly meetings keep the community informed of all municipal related matters. It is also incumbent on Ward Committee members to regularly interact with their constituencies and ensure maximum participation in all planning processes of Kamiesberg Municipality. The Ward Committees have an opportunity to consider items on the formal Council agenda which have a direct bearing on their specific areas.

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Councillor	Meetings held	Councillor	Meetings held
WARD 1 Councillor: Leonard Peterson (ANC)	Spoegrivier 09/03/2022 Hondeklipbaai 17/05/2022 Soebatsfontein 18/05/2022 Spoegrivier 19/05/2022	Ward 3 Councillor: Rachel GC Cloete (ANC)	Lepelfontein 01/12/2021 Kheis 01/12/2021 Klipfontein 10/02/2022 Lepelfontein 24/01/2022 Kheis 10/05/2022 Klipfontein 13/06/2022
Councillor	Meetings held	Councillor	Meetings held
Ward 2 Councillor: Christoffel CC Coetsee	Garies 03/05/2022	Ward 4 Councillor: Brandon C Brandt	Kamassies 30/11/2021 Rooifontein 30/11/2021 Nourivier 29/11/2021 Paulshoek 29/11/2021 Kamassies 19/05/2022 Rooifontein 20/05/2022 Paulshoek 18/05/2022
Ward 5 Councillor: Susarah C Nero	Kharkams 01/12/2021 Tweervier 09/01/2022 Kharkams 18/05/2022 Tweervier 18/05/2022	Ward 6 Councillor PA Smit	Kamieskroon 20/11/2021 Leliefontein 24/11/2021 Kamieskroon 07/03/2022 Leliefontein 08/03/2022 Kamieskroon 15/05/2022 Leliefontein 18/05/2022

Appendix F: Ward Information

Largest projects in our various wards:

IDP Objective	Project Name	Ward	Funding Source	Value	Status
Basic service delivery and infrastructure development	Borehole Development Kharkams	Ward 5	MIG	R30 808 343.97	Ongoing
Basic service delivery and infrastructure development	Upgrading of Koingnaas/Hondeklipbaai Bulkwater Pipeline	Ward 1	WSIG		Ongoing
Basic service delivery and infrastructure development	Kamieskroon Oxidation Ponds	Ward 6	MIG		Ongoing
Basic service delivery and infrastructure development	Rooifontein Bulkwater supply	Ward 4	MIG	R974 714.13	Ongoing
Basic service delivery and infrastructure development	Construction of Water treatment plant in Kamieskroon	Ward 6	Mig	R8 918 241.79	Ongoing

Appendix G

Audit Committee Annual Report 2021/2022 Attached

Appendix H

❖ N/A

Appendix I

❖ N/A

AUDIT COMMITTEE ANNUAL REPORT

ANNUAL REPORT OF THE AUDIT COMMITTEE TO THE COUNCIL OF
KAMIESBERG MUNICIPALITY FOR THE 2021/22 FINANCIAL YEAR.



Frank E van den Heever

ANNUAL REPORT OF THE AUDIT COMMITTEE TO THE COUNCIL OF KAMIESBERG
MUNICIPALITY FOR 2021/22

The Audit Committee was established under the powers of section 166 of the Municipal Finance Management Act. The Audit Committee consist of three members, with one vacancy, on a shared service basis.

The Audit Committee had the following meetings or engagements for 2021/22:

Audit Committee Member	Number of meetings/engagements attended	Meetings held	Nature of meeting/engagement
FE van den Heever	8	2021/08/25 2021/08/30 2021/10/14 2021/10/14 2021/10/28 2021/11/08 2022/05/25 2022/06/24	AFS Review Audit Steering Audit Steering Council Meeting Quarterly Review Audit Steering Quarterly Review Quarterly Review
F Rootman	4	2021/08/25 2021/10/28 2022/05/25 2022/06/24	AFS Review Quarterly Review Quarterly Review Quarterly Review
G Seas	3	2021/08/25 2021/09/16 2021/10/28	AFS Review Audit Steering Quarterly Review

Mr Seas resigned as a member on May 17, 2022.

The Audit Committee was able to have regular quarterly review meetings with Kamiesberg and compiled as far as possible with the responsibilities arising from its Charter, including legislated requirements.

AUDIT COMMITTEE RESPONSIBILITY:

In the execution of its responsibilities, the Audit Committee reports that it had attempted to perform its duties as per section 166 of the Municipal Finance Management Act 56 of 2003, section 79 of Municipal Structures Act 117 of 1998 and paragraph 14(2)(a) of the Local Government: Municipal Planning and Performance Management Regulations 2001 and the King IV Report on the Best Practices on Corporate Governance for South Africa.

INTERNAL CONTROL

Management to act on findings and recommendations as Internal controls are weak and lacking.

The issue with regard to 3rd Party Payments must be addressed as it could lead to accountability for the Municipality.

PERFORMANCE MANAGEMENT

The Municipality must attend to the lack of performance and the fact that supporting information are frequently outstanding.

Management must consider consequence management for personnel continuing to fail in meeting objectives.

The implementation of the HR Regulations, including the cascading of performance to all levels of staff, must receive attention.

RISK MANAGEMENT

The Municipality must address the accuracy and appropriateness of the risk register, where mitigating controls do not always address the risk. Municipality must verify the availability of resources to address risks.

Chairperson for the Risk Management Committee must be appointed.

INTERNAL AUDIT

The Audit Committee appreciative for the work done by the Internal Auditor Unit and thankful for the support they get from Management.

INFORMATION TECHNOLOGY

The Municipality to have an IT Assessment done and provide the Committee with an inventory of systems, policies, lease agreements, Disaster Recovery Plan, backup and storage.

EVALUATION OF EXTERNAL AUDITOR

The Audit Committee engaged with the External Auditor during Audit Steering Committee meetings and found them to be independent and doing quality work.

AUDITOR GENERAL

The Municipality prepared an AFS Preparation Plan to ensure previous audit findings are addressed and that the AFS is submitted timeously.

FINANCE

The Municipality must prepare a viable Financial Recovery Plan to address the problems with financial viability. Outstanding debt, both debtor and creditors need urgent attention.

GOING CONCERN

The Municipality is facing serious financial challenges and likely liquidity problems, with the Auditor General reporting during the 2020/21 Audit Outcomes that there is doubt whether the Municipality can exist as a going concern.

REPORTING

The Audit Committee continued to compile the quarterly reports for submission to Council and are grateful for the continued and regular reporting to Council. This has really improved the communication between Council and Audit Committee.

APPRECIATION

The Audit Committee wishes to thank the Municipal Management for enabling the Audit Committee to have regular meetings and engagements with the Municipality. The engagements that the Audit Committee had provided for opportunities to review the status of the Municipality.



Frank E van den Heever
AUDIT COMMITTEE CHAIRPERSON

Appendix J

Financial Disclosure of Senior Managers and Section 56 Officials

Head of Technical and Infrastructure

HT Cloete

Chief Financial Officer T Dipokoje

Municipal Manager

RC Beukes

Name	Shares and other financial interest	Directorship and Partnership	Remuneration Work outside the public service	Consultancies and retainers	Sponsorships	Gifts and hospitality from a source other than a family member	Land and property
RC Beukes	N/A	N/A	N/A	N/A	N/A	N/A	Property Garies
G Von Mollendorf	N/A	N/A	N/A	N/A	N/A	N/A	N/A
T Diphokoje	Thabanelo Transport Services	N/A	N/A	N/A	N/A	N/A	N/A
HT Cloete	N/A	N/A	N/A	N/A	N/A	N/A	Property Garies

Appendix K (1)-Revenue Collection by Vote

KAMLESBERG - Reconciliation of Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)

Vote Description	2021/22										2020/21			
	1	2	3	4	5	6	7	8	9	10	11	12	Restated Audited Outcome	
R thousand	Original Budget	Budget Adjustments (L/o MFMA s28)	Final adjustments budget	Actual Outcome	Unauthorised expenditure	Variance of Actual Outcome against Adjustments Budget	Actual Outcome as % of Final Budget	Actual Outcome as % of Original Budget	Reported unauthorised expenditure	Expenditure authorised in terms of section 32 of MFMA	Balance to be recovered	Restated Audited Outcome		
Revenue by Vote														
Vote 1 - EXECUTIVE COUNCIL	2,059	(254)	1,805	-	-	1,805	0.0%	0.0%	-	-	-	-	-	
Vote 2 - FINANCE AND ADMINISTRATION	54,240	4,419	58,659	61,872	-	(3,213)	0.0%	0.0%	-	-	-	-	-	
Vote 3 - COMMUNITY AND SOCIAL SERVICES	623	183	806	0	-	806	0.0%	0.0%	-	-	-	-	-	
Vote 4 - SPORT AND RECREATION	2,386	59	2,445	2,445	-	0	0.0%	0.0%	-	-	-	-	-	
Vote 5 - WASTE MANAGEMENT	10,336	410	10,746	8,271	-	2,474	0.0%	0.0%	-	-	-	-	-	
Vote 6 - WATER	12,064	2,055	14,149	5,376	-	8,773	-	-	-	-	-	-	-	
Vote 7 - ELECTRICITY	1,084	(2)	1,082	688	-	(688)	-	-	-	-	-	-	-	
Vote 8 - ECONOMIC AND SOCIAL DEVELOPMENT	2,208	625	2,834	2,069	-	1,077	-	-	-	-	-	-	-	
Vote 9 - TECHNICAL AND ROADS	85,000	7,325	92,325	80,727	-	11,598	0.0%	0.0%	-	-	-	-	-	
Total Revenue by Vote														
Expenditure by Vote to be appropriated														
Vote 1 - EXECUTIVE COUNCIL	15,550	1,454	18,404	9,452	-	-	0.0%	0.0%	-	-	-	-	-	
Vote 2 - FINANCE AND ADMINISTRATION	23,818	2,655	26,272	78,509	52,237	-	0.0%	0.0%	-	-	-	-	-	
Vote 3 - COMMUNITY AND SOCIAL SERVICES	378	(172)	206	-	-	-	0.0%	0.0%	-	-	-	-	-	
Vote 4 - SPORT AND RECREATION	-	-	-	-	-	-	0.0%	0.0%	-	-	-	-	-	
Vote 5 - WASTE MANAGEMENT	5,654	480	6,345	9,310	1,955	-	0.0%	0.0%	-	-	-	-	-	
Vote 6 - WATER	4,663	(1,010)	3,653	5,220	1,557	-	0.0%	0.0%	-	-	-	-	-	
Vote 7 - ELECTRICITY	20,906	664	21,570	16,750	-	-	0.0%	0.0%	-	-	-	-	-	
Vote 8 - ECONOMIC AND SOCIAL DEVELOPMENT	2,089	93	2,181	2,197	15	-	0.0%	0.0%	-	-	-	-	-	
Vote 9 - TECHNICAL AND ROADS	9,055	1,238	10,293	5,196	-	-	0.0%	0.0%	-	-	-	-	-	
Vote 10 - WASTE WATER MANAGEMENT	217	643	859	964	105	-	0.0%	0.0%	-	-	-	-	-	
Example 11 - Vote 11	-	-	-	-	-	-	0.0%	0.0%	-	-	-	-	-	
Total Expenditure by Vote														
Surplus/(Deficit) for the year														
	83,728	6,055	89,784	126,527	55,889	-	0.0%	0.0%	-	-	-	-	-	
	1,272	1,471	2,743	(45,900)	-	-	0.0%	0.0%	-	-	-	-	-	
													89,796	

Appendix K (11)-Revenue Collection by Source

KAMESBERG - Reconciliation of Table A4 Budgeted Financial Performance (revenue and expenditure)

Description	2021/22												2020/21			
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	
	Original Budget	Budget Adjustments (Ltr. MFMA 228)	Final adjustments budget	Actual Outcome	Unauthorised expenditure	Variance	Actual Outcome as % of Final Budget	Actual Outcome as % of Original Budget	Reported unauthorised expenditure	Expenditure authorised in terms of MFMA	Balance to be recovered	Revised Audited Outcome				
Revenue By Source																
Property rates	12,108	1,894	12,188	11,489			0.0%	0.0%				10,369				
Service charges - electricity revenue	11,656	4,743	13,520	4,794			0.0%	0.0%				11,465				
Service charges - water revenue	4,743	(1,595)	3,168	2,824			0.0%	0.0%				2,912				
Service charges - sanitation revenue	1,965	408	2,453	1,693			0.0%	0.0%				1,656				
Service charges - refuse revenue	1,508	(194)	1,174	1,704			0.0%	0.0%				1,249				
Rental of facilities and equipment	205	(98)	67	58			0.0%	0.0%				98				
Interest earned - external investments	166	(63)	3	34			0.0%	0.0%				115				
Interest earned - outstanding debars	7,758	1,220	8,978	9,073			0.0%	0.0%				4,258				
Dividends received																
Fines, penalties and forfeits	2		2	0			0.0%	0.0%				0				
Licences and permits	2	1	2	0			0.0%	0.0%				0				
Agency services				620			0.0%	0.0%				440				
Transfers and subsidies	29,711	187	29,898	29,820			0.0%	0.0%				70,439				
Other revenue	2,607	(174)	1,633	4,337			0.0%	0.0%				1,625				
Gains on disposal of PPE																
Total Revenue (excluding capital transfers and contributions)	72,282	1,528	73,810	68,210,422			0.0%	0.0%				761				
Expenditure By Type																
Employee related costs	26,079	4,190	31,169	31,005			0.0%	0.0%				39,455				
Remuneration of councillors	4,307		4,307	3,782			0.0%	0.0%				4,022				
Depreciation	12,081		12,081	17,212			0.0%	0.0%				5,046				
Depreciation & asset impairment	15,538		15,538	35,057			0.0%	0.0%				16,244				
Finance charges	1,504		1,504	5,023			0.0%	0.0%				4,284				
Bank purchases	12,038		12,038	15,069			0.0%	0.0%				12,484				
Other materials				2,808			0.0%	0.0%				2,894				
Contracted services	1,424	99	2,421	3,792			0.0%	0.0%				3,051				
Transfers and grants																
Other expenditure	5,351	655	5,905	7,362			0.0%	0.0%				7,225				
Less on disposal of PPE				3,425			0.0%	0.0%								
Total Expenditure	79,240	5,743	84,983	128,628			0.0%	0.0%				104,639				
Surplus/(Deficit)	(6,958)	(4,215)	(11,173)	(60,416)			0.0%	0.0%				(66,238)				
Transfers recognised - capital		6,000	18,708	14,418			0.0%	0.0%				17,601				
Contributions recognised - capital																
Contributed assets																
Surplus/(Deficit) after capital transfers & contributions	(6,958)	(1,783)	(7,544)	(45,900)			0.0%	0.0%				(47,637)				
Transfer																
Surplus/(Deficit) after taxation	4,761	1,793	7,544	(45,900)			0.0%	0.0%				17,601				
Attributable to municipalities																
Surplus/(Deficit) attributable to municipality	4,761	1,793	7,544	(45,900)			0.0%	0.0%				17,601				
Share of surplus/(deficit) of associate																
Surplus/(Deficit) for the year	4,761	1,793	7,544	(45,900)			0.0%	0.0%				(47,637)				

**Appendix L Conditional
Grants Received: Excluding
MIG**

APPENDIX D
KAMIESBERG MUNICIPALITY
DISCLOSURES OF GRANTS AND SUBSIDIES IN TERMS OF SECTION 123 OF MIFMA, 56 OF 2003

Grant Description	Balance 30 June 2021	Correction of Error	Restated Balance 30 June 2021	Contributions during the year on Investments	Interest on Investments	Repaid to National Revenue Fund	Operating Expenditure during the year Transferred to Revenue	Capital Expenditure during the year Transferred to Revenue	Balance 30 June 2022	Unspent 30 June 2022 (Credit)	Unpaid 30 June 2022 (Debtor)
National Government Grants											
Equitable Share	-	-	-	25,022,739	-	-	(25,022,739)	-	-	-	-
Finance Management Grant	-	-	-	3,000,000	-	-	(3,000,000)	-	-	-	-
Municipal Infrastructure Grant	4,096,760	(10,483)	4,086,277	13,706,000	-	(4,086,016)	-	(11,592,864)	2,115,618	-	-
Integrated National Electrification Grant	-	-	-	-	-	-	-	-	-	-	-
Department Water Affairs and Environment	642,923	-	642,923	5,000,000	-	(642,923)	-	(2,824,850)	2,175,150	-	-
Expanded Public Works Programme	-	-	-	1,075,000	-	-	(683,186)	-	391,814	-	-
Total National Government Grants	4,739,703	(10,483)	4,729,220	47,805,739	-	(4,728,738)	(28,705,924)	(14,417,714)	4,682,582	-	-
Provincial Government Grants											
Library	(316)	-	-	800,000	-	-	(800,000)	-	-	-	-
Project Nela	620,180	-	620,180	-	-	-	-	-	620,180	-	-
Department Finance, Economic Development & Tourism	100,000	-	100,000	-	-	-	-	-	100,000	-	-
Northern Cape Tourism Authority	1,027	-	1,027	-	-	-	-	-	1,027	-	-
Department Sport, Arts and Culture	6,262	-	6,262	-	-	-	-	-	6,262	-	-
Total Provincial Government Grants	727,154	316	727,469	800,000	-	-	(800,000)	-	727,469	-	-
District Municipality											
Namakwa DM	198,631	-	198,631	23,479	-	-	(13,300)	-	208,810	-	-
Total District Municipality Grants	198,631	-	198,631	23,479	-	-	(13,300)	-	208,810	-	-
Total Grants	5,665,488	(10,167)	5,655,320	48,629,218	-	(4,728,738)	(29,519,224)	(14,417,714)	5,618,851	-	-

Appendix M Capital Expenditure –New Assets Programme

KAMIESBERG MUNICIPALITY

STATEMENT OF FINANCIAL POSITION AT 30 JUNE 2022

	Notes	2022 R	2021 R
ASSETS			
Non-Current Assets			
		471,138,855	494,342,689
Property, Plant and Equipment			
Investment Property	2	251,854,585	274,372,681
Intangible Assets	3	219,021,241	219,683,065
Heritage Assets	4	257,629	281,543
	5	5,400	5,400
Current Assets			
		22,769,871	16,329,912
Inventory	6	662,141	588,508
Receivables from Exchange Transactions	7	27,317	252,635
Receivables from Non-exchange Transactions	8	553,149	547,473
Taxes	17.3	13,644,292	10,311,015
Cash and Cash Equivalents	9	7,882,972	4,630,282
Total Assets		493,908,726	510,672,601
NET ASSETS AND LIABILITIES			
Non-Current Liabilities			
		40,159,858	36,392,004
Long-term Borrowings	10	2,196,127	124,983
Non-current Provisions	11	34,132,731	32,377,021
Non-current Employee Benefits	12	3,831,000	3,890,000
Current Liabilities			
		93,363,902	67,995,192
Consumer Deposits	13	1,545,271	1,525,747
Current Employee Benefits	14	2,803,890	2,916,874
Trade and Other Payables from Exchange Transactions	15	81,854,515	57,827,639
Unspent Transfers and Subsidies	16	5,619,343	5,655,320
Current Portion of Long-term Borrowings	10	1,540,883	69,811
Total Liabilities		133,523,760	104,387,196
Net Assets		360,384,966	406,285,405
Accumulated Surplus/(Deficit)		360,384,966	406,285,405
Total Net Assets and Liabilities		493,908,726	510,672,601

Appendix N

❖ N/A

Appendix O: Capital Programme by project current year

IDP Objective	Project Name	Ward	Funding Source	Value	Status
Basic service delivery and infrastructure development	Borehole Development Kharkams	Ward 5	MIG	R30 808 343.97	Ongoing
Basic service delivery and infrastructure development	Upgrading of Koingnaas/Hondeklipbaai Bulkwater Pipeline	Ward 1	WSIG		Ongoing
Basic service delivery and infrastructure development	Kamieskroon Oxidation Ponds	Ward 6	MIG		Ongoing
Basic service delivery and infrastructure development	Roofontein Bulkwater supply	Ward 4	MIG	R974 714.13	Ongoing
Basic service delivery and infrastructure development	Construction of Water treatment plant in Kamieskroon	Ward 6	MIG	R8 918 241.79	Ongoing
Basic service delivery and infrastructure development	Kamieskroon Bulk water supply	Ward 6	MIG		Complete
Basic service delivery and infrastructure development	Construction of Water supply and Equipping of Boreholes in Kamieskroon	Ward 6	MIG		Complete
Basic service delivery and infrastructure development	Kharkams Sport Facilities	Ward 5	MIG	R2 873 049.03	Complete

Appendix P

❖ N/A

Appendix Q

❖ N/A

Appendix R

❖ N/A