

Letsemeng Local Municipality



MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT FINANCIAL YEAR 2012-13

LETSEMENG LOCAL MUNICIPALITY
MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT REPORT 2012-13

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Glossary

Adjustment Budget – Prescribed in section 28 of the MFMA. The formal means by which a municipality may revise its annual budget during the year.
Allocations – Money received from Provincial or National Government or other municipalities.
Budget – The financial plan of the Municipality.
Budget Related Policy – Policy of a municipality affecting or affected by the budget, such as the tariffs policy and rates policy
Capital Expenditure – Spending on assets such as land, buildings and machinery. Any capital expenditure must be reflected as an asset on the Municipality's balance sheet.
Cash Flow Statement – A statement showing when actual cash will be received and spent by the Municipality. Cash payments do not always coincide with budgeted expenditure timings. For example, when an invoice is received by the Municipality it scores as expenditure in the month it is received, even though it may not be paid in the same period.
DORA – Division of Revenue Act. Annual piece of legislation that shows the amount of allocations from national to local government.
Equitable Share – A general grant paid to municipalities. It is predominantly targeted to help with free basic services.
Fruitless and wasteful expenditure – Expenditure that was made in vain and would have been avoided had reasonable care been exercised.
GRAP – Generally Recognised Accounting Practice. The new standard for municipal accounting.
IDP – Integrated Development Plan. The main strategic planning document of the Municipality.
KPI's – Key Performance Indicators. Measures of service output and/or outcome.
MFMA – The Municipal Finance Management Act – no 53 of 2003. The principle piece of legislation relating to municipal financial management.
MTREF – Medium Term Revenue and Expenditure Framework. A medium term financial plan, usually 3 years, based on a fixed first year and indicative further two years budget allocations. Also includes details of the previous and current years.
Operating Expenditure – Spending on the day to day expenses of the Municipality such as salaries and wages.
Rates – Local Government taxation based on an assessed value of a property. To determine the rates payable, the assessed rateable value is multiplied by the rate in the rand.
SDBIP – Service Delivery and Budget Implementation Plan. A detailed plan comprising quarterly performance targets and monthly budget estimates.
Strategic Objectives – The main priorities of the Municipality as set out in the IDP. Budgeted spending must contribute towards the achievement of the strategic objectives.
Vote – One of the main segments into which a budget is divided, usually at directorate/department level.

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LETSEMENG LOCAL MUNICIPALITY

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OFFICE OF THE MUNICIPAL MANAGER

To: Mayor: Ms. TI Reachable
From: Municipal Manager: Rev. IE Poë
Re: Mid-year budget and performance assessment

Honourable Mayor

In accordance with section 72 of the Municipal Finance Management Act, I submit the required statement assessing the performance of Letsemeng Local Municipality during the first half of the 2012-13 financial year.

Section 54 of the MFMA requires the Mayor of a municipality to take certain actions on the receipt of this report to ensure that the approved budget is implemented in accordance with the projections contained in the Service Delivery and Budget Implementation Plan.

The information contained in this report has been reviewed and it is evident that adjustments to the SDBIP will be necessary. Furthermore, adjustments to the capital and operating budgets will also be necessary.

In terms of section 72 of the MFMA the SDBIP projections will have to be revised and the Budgets amended to ensure that the planned services will be rendered. Therefore, the recommendations that are linked to the responsibilities of the Mayor under S54 of the MFMA are also included in this report for your consideration.

Rev. IE Poë
Municipal Manager

Date

Ms TI Reachable
Mayor

Date

PART 1 – MID-YEAR PERFORMANCE

1.1 BACKGROUND TO THE MID-YEAR ASSESSMENT

The purpose of the report is to comply with section 52(d) and 72(1) (a) of the Municipal Finance Management Act (MFMA) and the requirements as promulgated in the Government Gazette No. 32141 of 17 April 2009 regarding Municipal Budget and Reporting Regulations, which requires that specific financial particulars be reported on and in the formats prescribed. At this stage there is no prescribed format from National Treasury, other than the contents of the report as prescribed in the Municipal Finance Management Act to which all of these requirements have been met in this report.

Section 72(1) (a) of the Municipal Finance Management Act (MFMA) inter alia, states:

“The Accounting Officer of a Municipality must by 25 January of each year assess the performance of the municipality during the first half of the financial year, and submit a report on such assessment to the Mayor, National Treasury and Provincial Treasury as per section 72(1)(b) of the Act...”.

Section 69(2) of the Municipal Finance Management Act (MFMA) stipulates that “when necessary, the Accounting Officer must prepare an adjustment budget and submit it to the Mayor for consideration and tabling in the municipal council”.

The assessment of the budget and performance of the municipality for the first six months of the financial year was undertaken in line with the above legislative imperatives and as part of the municipality’s internal performance management processes. The assessment included a detailed review of:

1. the actual revenue collected from all main sources for the period 1 July 2012 till 31 December 2012;
2. the actual operating expenditure incurred for all votes and types expenditure for the period 1 July 2012 till 31 December 2012;
3. the actual and projected expenditure on all capital projects for the period 01 July 2012 till 31 December 2012,
4. debtors age analysis as at 31 December 2012;
5. creditors age analysis as at 31 December 2012;
6. actual cash-flow for the period ended 31 December 2012;
7. the actual performance of each department against the pre-determined objectives stated in the 2012-13 SDBIP for each Key Performance Area;

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1.2 EXECUTIVE SUMMARY

1.2.1 Operating Revenue

It should be noted that the figures for property rates and service charges relates to billed income and not cash collected.

The approved operating revenue budget amounts to R102.2 million. The following is a summary of the 2012/13 budget (classified by main revenue source):

PROPERTY RATES AND SERVICE CHARGES AS AT 31 DECEMBER 2012									
Revenue Source	Approved Budget	Jul	Aug	Sep	Oct	Nov	Dec	Total Billing	
		Billed	Billed	Billed	Billed	Billed	Billed	R	%
Property rates	6 382 000	672 378	648 331	682 045	640 700	823 694	601 434	4 068 582	64%
Service charges: conventional meter	8 952 450	587 850	665 392	351 756	518 395	506 533	466 465	3 096 390	35%
Service charges: prepaid- electricity	11 500 200	541 687	712 827	658 258	581 610	589 286	506 102	3 589 769	31%
Service charges: water	7 905 000	664 057	508 396	582 690	582 262	616 580	576 002	3 529 987	45%
Service charges: waste management	5 740 000	580 361	580 168	580 579	579 625	576 409	580 961	3 478 103	61%
Service charges: waste water management	6 308 000	598 208	597 563	598 064	596 494	588 371	598 363	3 577 062	57%
Total	46 787 650	3 644 540	3 712 676	3 453 392	3 499 086	3 700 872	3 329 327	21 339 894	46%

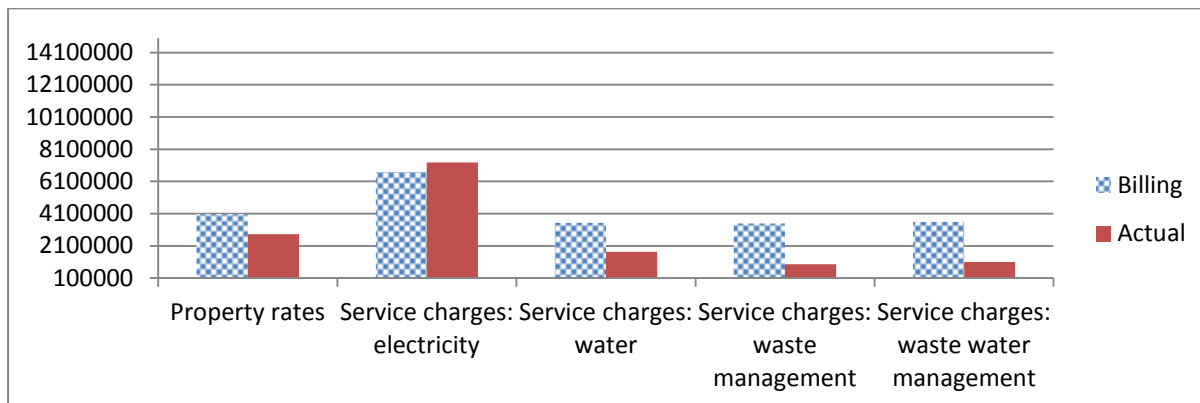
Revenue generated from property rates and service charges forms a significant percentage of the revenue source of the municipality. The approved budget for property rates and service charges amounts to R46.7 million. For the period under review the actual billed revenue on property rates and service charges to date amounts to R21.3 million.

The billing of the municipality is not quite satisfactorily on certain revenue sources. On average, at least 50% of the budgeted amount should have been billed as of the 31st December 2012. However, as depicted by the table above there are revenue sources that are below the average. There is a slight decrease of performance / billing on electricity which can be attributed to the block tariff. The table below indicates the actual collection / receipts versus billed amounts for the period under review.

PROPERTY RATES AND SERVICE CHARGES AS AT 31 DECEMBER 2012									
Revenue Source	Year To Date Billing	Actual Reciepts	Actual Reciepts	Actual Reciepts	Actual Reciepts	Actual Reciepts	Actual Reciepts	Total Actual	
								R	%
Property rates	4 068 582	218 247	373 159	695 690	423 611	837 524	278 653	2 826 884	69%
Service charges: conventional meter	3 096 390	538 822	539 557	760 016	589 243	577 273	480 421	3 485 332	113%
Service charges: prepaid- electricity	3 589 769	614 585	808 601	746 175	647 906	656 159	573 518	4 046 944	113%
Service charges: water	3 529 987	223 100	279 462	301 836	297 444	313 225	317 898	1 732 965	49%
Service charges: waste management	3 478 103	122 397	176 683	195 647	155 267	179 458	137 710	967 162	28%
Service charges: waste water management	3 577 062	153 583	198 063	215 478	174 124	203 746	151 171	1 096 165	31%
Total	21 339 894	1 870 734	2 375 526	2 914 841	2 287 595	2 767 385	1 939 371	14 155 452	66%

Property rates collected amounts to R2.8 million which is 69% of the billed amount, which is above the average of 50%. Electricity collections are above the year to date billing. This can be attributed to the pre-paid (where there is no billing) and the fact that electricity is an essential service to which consumers honour their payments. The collection rates are still low at other services ranging between 28% - 49%. Below is the graph showing the movements between the billing and actual collection.

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The table shows low collection rates that have been realised by the municipality during the period under review. The municipality was able to collect about 66% of the billed revenue which is low. Although the collection rates have increased from 55% in the previous financial year, they remain relatively low.

There is poor collection on waste management and waste water management which are 28% and 31% respectively; there has been an improvement from the previous financial year on the collection of the two services. During the previous financial period municipality could only collect 17% on waste water management and 16% on waste management. The table below shows the income from other sources (other than rates and service charges).

OTHER INCOME AS AT 31 DECEMBER 2012									
Revenue Source	Original Budget	July 12	August 12	September 12	October 12	November 12	December 12	Total	
								R	%
Rent of facilities and equipment	353 406	51 392	17 572	26 741	23 644	19 525	67 125	205 999	58%
Interest earned - external investments	948 600	304 467	14 268	38 413	-	25 574	-	382 722	40%
Dividends received	8 537	380 070	1 235	908	-	-	8 463	390 676	4576%
Fines	83 371	1 600	7 910	4 180	3 330	5 950	4 980	27 950	34%
Licenses and permits	5 048	-	160	798	479	-	-	1 437	28%
Grants and subsidies received - operating	53 833 000	22 177 286	1 460 000	800 000	600 000	115 000	16 844 000	41 996 286	78%
Other revenue	239 000	111 296	59 426	47 516	22 206	17 449	250 297	508 190	213%
Total	55 470 962	23 026 111	1 560 571	918 556	649 659	183 498	17 174 865	43 513 260	78%

The approved budget for other income is R55.4 million. The year to date collection is at 78% of the budget. The performance on the other sources of revenue is satisfactory, but there is a need for adjustment as some revenue items have been inadequately projected. Note should be taken that the above are actual receipts and not billed amounts.

Interest earned on internal investments is at 40% due to the fact that the municipality has not redeemed some of its investments. Therefore, the targeted revenue will be achieved once such investments have been redeemed. Amount received on dividends is higher than anticipated due to the proceeds that were received from Senwes in July 2012. The amount will be adjusted accordingly during the adjustment budget process.

Fines are at 34% of the budgeted amount and the low rate can be attributed to few fines being issued. Licenses and permits are at 28% of the budgeted amount which is relatively low. Operating grants and subsidies received amounts to 78% of the budgeted amount. These includes an amount of R1 million that was received from Cogta as a subsidy towards the salary of the CFO and the amount was not budgeted. Other revenue stands at 213% of

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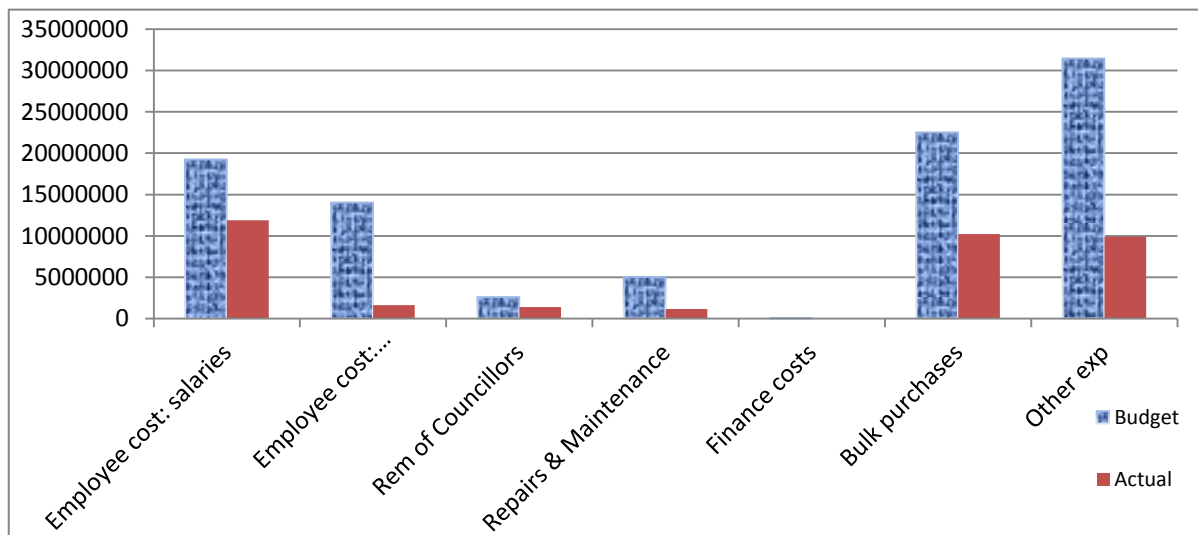
the budgeted amount which is high than anticipated; this is due to inadequate estimation that was made.

1.2.2 Operating Expenditure

In terms of section 15 of the MFMA, a municipality may, except where otherwise provided in this Act (MFMA), incur expenditure only in terms of the approved budget and within the limits of the amounts appropriated for the different votes in the approved Budget. The municipality approved an operating expenditure budget of R101.7 million.

OPERATING EXPENDITURE AS AT 31 DECEMBER 2012									
Expenditure by type	Budget	Jul	Aug	Sep	Oct	Nov	Dec	Total	
								R	%
Employee related costs- wages & salaries	19 231 454	1 732 512	2 128 220	2 126 470	1 910 128	1 900 476	2 087 418	11 885 224	62%
Employee related costs- social contributions	14 026 000	263 858	267 268	279 508	275 015	274 511	276 119	1 636 279	12%
Remuneration of councillors	2 599 992	198 099	200 962	201 087	255 785	224 350	349 029	1 429 312	55%
Repairs and maintenance - municipal assets	5 045 000	10 430	126 088	432 352	308 567	332 205	270 131	1 479 773	29%
Debt impairment	10 608 054	-	-	-	-	-	-	-	0%
Depreciation and asset impairment	1 298 000	-	-	-	-	-	-	-	0%
Finance costs	66 000	162	19 348	349	20 175	216	897	41 146	62%
Bulk purchases	22 500 000	49 329	2 935 349	1 976 752	1 688 301	1 045 818	1 569 808	9 265 357	41%
General expenses - other	31 426 000	846 211	1 808 204	1 786 152	1 108 484	1 743 047	2 626 084	9 918 182	32%
Total	106 800 500	3 100 601	7 485 439	6 802 670	5 566 455	5 520 623	7 179 486	35 655 273	33%

The year-to-date expenditure amounts to R35.7 million which is 33% of the budget. The year-to-date expenditure is still within the budget. The spending on employee costs is above the average due to wages amount that have been paid to contract and casual workers. There is a need to adjust the original budget to avoid an overspending taking into account other critical vacant posts to be filled during the remainder of the current financial year.



There is reluctance from employees to take up benefits such as pension funds and medical aid. Remuneration of councillors is 55% and this is due to the salary back pay that was made during December 2012.

Finance costs are at 62% of the budget and this is due to the bank charges as a result of the increase in volume of transactions that goes through the municipal cheque account. The spending on other expenses is at 32% due to the tight control measures that were implemented during the year to ensure a positive cash flow. The detailed report on repairs and maintenance is shown on the latter part of this report. There is a need to adjust the operating budget in line with current performance.

1.2.3 Capital Expenditure

Council has approved the capital expenditure budget of R23.8 million. The year to date spending is at R11.4 million which is approximately 48% of the budget. The expenditure was funded from the grants and subsidies which amount to R9.9 million and internal funds amounting to R1.5 million.

It is evident that the internal funding towards capital will exceed the budgeted amount (R1.7 million). Although this is a good indicator but the prescripts of the MFMA must be observed hence the need to adjust accordingly. Currently, the municipality is pursuing a capital project in Ward 4 for the construction of multi-purpose center. The other project that is progress is the construction / upgrading of roads in Ward 6. All this projects are funded from the MIG.

1.2.4 Cash Flow Statement

The actual cash flow of the municipality since July 2012 to December 2012 is depicted in the latter part of the document (with Schedule C). It shows the actual cash flow of the municipality from the actual cash flow from operating activities; cash flow from investing activities; cash flow from financing activities and net increase / decrease in cash held by the municipality.

PART 2 – SUPPORTING DOCUMENTATION

2.1 Debtors Age Analysis

The debtors of the municipality arise from the households, government, business and other consumers. These debtors arise from the following services, water, electricity, sewerage and refuse removals that are provided by the municipality. The table below shows the total outstanding debtors of the municipality as at 30 December 2012 which was standing at R32.6 million.

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DEBTORS AGE ANALYSIS BY SERVICE AS AT DECEMBER 2012										
Details	0 - 30 Days	%	31 - 60 Days	%	61 - 90 Days	%	91 - 120 Days	%	Total	%
Water Tariffs	706 229	7%	478 915	5%	280 247	3%	8 989 399	86%	10 454 790	32%
Electricity Tariffs	517 921	27%	367 232	19%	183 917	10%	857 000	44%	1 926 070	6%
Rates (Property Rates)	622 235	9%	477 319	7%	370 792	5%	5 775 693	80%	7 246 039	22%
Sewerage / Sanitation Tariffs	709 412	11%	256 939	4%	181 484	3%	5 163 566	82%	6 311 401	19%
Refuse Removal Tariffs	688 480	11%	236 828	4%	179 126	3%	4 987 849	82%	6 092 283	19%
Housing (Rental Income)	15 692	10%	4 577	3%	3 705	2%	127 578	84%	151 552	0%
Other	23 515	5%	14 807	3%	6 858	1%	469 827	91%	515 007	2%
Total debtor per service	3 283 484	10%	1 836 617	6%	1 206 129	4%	26 370 912	81%	32 697 142	100%

Out of the R32.6 million outstanding, 81% of the amount is due for over 90 days. This poses a serious threat to the municipality as this amount is likely to be irrecoverable thereby necessitating a write-off. The table below further indicates that 70% of the debtors are outstanding from household consumers (which is the high risk in terms of non-payment for services).

DEBTORS AGE ANALYSIS BY CUSTOMER GROUP AS AT DECEMBER 2012										
Details	0 - 30 Days	%	31 - 60 Days	%	61 - 90 Days	%	91 - 120 Days	%	Total	%
Government	225 960	29%	152 772	20%	90 120	12%	311 197	40%	780 049	2%
Business	569 487	12%	419 787	9%	201 896	4%	3 638 979	75%	4 830 149	15%
Households	2 282 345	10%	1 075 824	5%	720 914	3%	18 784 613	82%	22 863 696	70%
Other	205 692	5%	188 234	4%	193 199	5%	3 636 123	86%	4 223 248	13%
Total By Customer Group	3 283 484	10%	1 836 617	6%	1 206 129	4%	26 370 912	81%	32 697 142	100%

Current debtors are standing at R3.3 million (10%), debtors between 31 – 90 days amount to R1.8 million (6%), debtors between 61-90 days amount to R1.2 million (4%) and debtors between 91-120 days amount to R26.3 million (81%) of the total outstanding debtors.

Debtors Age Analysis Balances per month													
Details	Jun '12	%	Jul '12	%	Aug '12	%	Sep '12	%	Oct '12	%	Nov '12	%	Dec '12
Water Tariffs	9 149 092	4.1%	9 539 634	1.3%	9 668 087	-0.5%	9 622 118	2.0%	9 822 075	4.5%	10 281 016	1.7%	10 454 790
Electricity Tariffs	1 620 504	8.6%	1 772 217	11.3%	1 997 340	-6.3%	1 879 453	-0.9%	1 863 482	0.5%	1 872 344	2.8%	1 926 070
Rates (Property Rates)	5 830 084	5.0%	6 138 988	4.9%	6 452 567	2.0%	6 586 954	3.7%	6 842 245	0.5%	6 874 380	5.1%	7 246 039
Sewerage / Sanitation Tariffs	5 467 305	3.5%	5 663 597	2.2%	5 788 763	-5.3%	5 495 167	2.6%	5 641 907	8.1%	6 140 629	2.7%	6 311 401
Refuse Removal Tariffs	5 237 756	3.9%	5 449 086	2.3%	5 574 733	-5.6%	5 277 665	2.7%	5 422 122	8.6%	5 930 099	2.7%	6 092 283
Housing (Rental Income)	140 768	3.8%	146 277	2.3%	149 720	2.0%	152 837	-4.1%	146 805	1.1%	148 374	2.1%	151 552
Other	512 561	1.6%	520 891	0.6%	523 859	-5.8%	495 174	-1.3%	488 761	2.0%	498 733	3.2%	515 007
Total	27 958 070	30.4%	29 230 690	24.7%	30 155 069	-19.4%	29 509 368	4.8%	30 227 397	25.1%	31 745 575	20.2%	32 697 142

The table above indicates the growth in the debtor's age analysis per month. It shows that the debtors grow up by R3.4 million since July 2012. The growth in debtors can be attributed to a number of factors (both internal and external) like the high unemployment rate within the municipal area and inadequate credit control measures.

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2.2 Creditors Age Analysis

The creditors of the municipality were standing at R33 174 as at 30 December 2012. This amount includes invoices or statements received by the municipality for the services rendered. The following service providers forms part of the creditors:

Xhariep Independent Newspaper: the payment was not effected due to necessary supporting documentation not being attached to the expenditure voucher. Payment thereon would have resulted in irregular expenditure.

NA Mach Transport: The service provider provided the municipality with incorrect banking details, to which correct details have not been provided to the municipality.

Alex House Accessories: there were no quotations requested.

SM Squires: The service provider is charging the municipality an amount that is more than what is stipulated on the contract (a contract that was concluded between the Service Provider and the former Jacobsdal Municipality).

2.3 Transfers and Grants Receipt and Spending

The municipality has been allocated conditional grants and subsidies to the value of R24.3 million from national government for the 2012-13 financial year. All expected transfers have been received with the exception of the Municipal Infrastructure Grant where the last transfer is expected during March 2013. The table above shows an actual amount of R11.8 million that was spent as at 31 December 2012. This is 82% of the actual transfers of R14.4 million while there is an unspent portion of R2.6 million.

PERFORMANCE ON CONDITIONAL GRANTS AS AT 31 DECEMBER 2012											
GRANT NAME	GAZETTED : DoRA	YTD TRANSFER	ACTUAL SPENDING						YEAR TO DATE		UNSPENT TRANSFER
			Jul	Aug	Sept	Oct	Nov	Dec	Spending	%	
Finance Management Grant	1 500 000	1 500 000	39 427	37 340	319 475	-	26 136	87 803	510 181	34%	989 819
Municipal System Improvement Grant	800 000	800 000	-	-	227 000	88 500	29 500	29 500	374 500	47%	425 500
Municipal Infrastructure Grant	22 090 000	11 019 000	3 955 778	897 080	1 813 230	905 733	1 701 789	1 273 800	10 547 410	96%	471 590
COGTA	1 060 000	1 060 000	56 167	58 079	61 740	56 415	58 311	56 167	346 879	33%	713 121
TOTAL GRANTS	25 450 000	14 379 000	4 051 372	992 499	2 421 445	1 050 648	1 815 736	1 447 270	11 778 970	82%	2 600 030

Finance Management Grant: the high spending in September is due to the leave payout made to the previous interns. There was no spending in October as the municipality did not have any interns then. There is low spending in November because the interns started in the middle of the month and they were paid pro-rata. The spending in December consists of interns' salaries and equipment bought for them. The current spending will increase during February 2013 when the Interns are registered for the Municipal Finance Management Programme.

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The spending on Municipal System Improvement Grant and Municipal Infrastructure Grant is at 47% and 48% respectively. Spending on MSIG is going to increase in February / March 2013 as some of the funds are earmarked for the development of a performance management system. The spending on the COGTA grant consists of all the CFO's expenses as the grant is aimed assisting the municipality with the payment relating salary of the CFO.

2.4 Repairs and Maintenance per asset class

The table below shows the repairs and maintenance balance as at 31 December 2012:

REPAIRS AND MAINTENANCE						
Details	July '12	Aug '12	Sept '12	Oct '12	Nov '12	Dec '12
Infrastructure - Road transport	6 404	22 193	280 923	61 881	30 897	23 200
Infrastructure - Electricity	352	2 017	27 964	91 684	22 360	153 302
Infrastructure - Water	-	27 934	193	105 544	40 094	52 154
Infrastructure - Sanitation	-	63 742	95 649	36 370	170 843	-
Waste Management	1 945	7 099	18 413	930	-	19 487
Community halls	1 729	2 678	-	1 362	25 971	8 888
Libraries	-	-	184	-	-	-
Council	-	425	-	-	7 070	-
Corporate Services	-	-	7 106	9 644	21 125	4 193
Budget and Treasury Office	-	-	552	439	13 845	850
Municipal Manager	-	-	468	-	-	8 057
Fire Fighting	-	-	900	-	-	-
Planning and Development	-	-	-	713	-	-
Total	10 430	126 088	432 352	308 567	332 205	270 131

Is indicated earlier in the report, there is a low spending on repairs and maintenance. This could be attributed on the fact that the maintenance budget was compiled on an incremental basis. The municipality is in the process of developing a maintenance plan for its infrastructure assets which will inform the maintenance budget going forward.

Municipal budget reporting schedule

The Municipal Finance Management Act requires the Accounting Officer to include the prescribed Schedule C as part of the mid-year assessment. Below is the schedule C for December 2012.

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2.5 MBRR Schedule C Report

FS161 Letsemeng - Table C1 Monthly Budget Statement Summary - M06 December

Description	2011/12	Budget Year 2012/13							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	5 350	6 382	–	601	4 069	2 313	1 755	76%	6 382
Service charges	24 542	40 406	–	2 728	17 271	23 135	(5 864)	-25%	40 406
Investment revenue	3 001	949	–	–	383	566	(183)	-32%	949
Transfers recognised - operational	48 782	53 833	–	16 844	41 996	11 837	30 160	255%	53 833
Other own revenue	1 162	689	–	331	1 134	(445)	1 579	-355%	689
Total Revenue (excluding capital transfers and contributions)	82 838	102 259	–	20 504	64 853	37 406	27 447	73%	102 259
Employee costs	25 382	33 257	–	2 364	13 522	19 735	(6 214)	-31%	33 257
Remuneration of Councillors	3 068	2 600	–	349	1 429	1 171	259	22%	2 600
Depreciation & asset impairment	21 930	1 298	–	–	–	1 298	(1 298)	-100%	1 298
Finance charges	4 383	66	–	1	17	49	(32)	-66%	66
Materials and bulk purchases	17 097	22 500	–	1 570	9 265	13 235	(3 969)	-30%	22 500
Transfers and grants	–	–	–	–	–	–	–	–	–
Other expenditure	28 449	42 034	–	2 625	9 938	32 096	(22 158)	-69%	42 034
Total Expenditure	100 309	101 755	–	6 908	34 171	67 584	(33 413)	-49%	101 755
Surplus/(Deficit)	(17 471)	504	–	13 596	30 682	(30 178)	60 861	-202%	504
Transfers recognised - capital	24 216	22 090	–	–	11 019	11 071	(52)	-0%	22 090
Contributions & Contributed assets	20	1 791	–	–	–	1 791	(1 791)	-100%	1 791
Surplus/(Deficit) after capital transfers & contributions	6 765	24 385	–	13 596	41 701	(17 316)	59 017	-341%	24 385
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	6 765	24 385	–	13 596	41 701	(17 316)	59 017	-341%	24 385
Capital expenditure & funds sources									
Capital expenditure	425	23 881	–	1 850	11 416	12 465	(1 049)	-8%	23 881
Capital transfers recognised	18 210	22 090	–	1 221	9 942	12 148	(2 206)	-18%	22 090
Public contributions & donations	–	–	–	–	–	–	–	–	–
Borrowing	–	–	–	–	–	–	–	–	–
Internally generated funds	283	1 791	–	629	1 474	317	1 156	364%	1 791
Total sources of capital funds	18 493	23 881	–	1 850	11 416	12 465	(1 049)	-8%	23 881
Financial position									
Total current assets	43 347	39 649	–		60 533				39 649
Total non current assets	626 406	6 097	–		742 368				6 097
Total current liabilities	18 911	7 436	–		1 031				7 436
Total non current liabilities	42 141	–	–		–				–
Community wealth/Equity	608 701	261 969	–		28 074				261 969
Cash flows									
Net cash from (used) operating	(2 048)	(31 189)	–	(11 971)	15 514	(46 703)	62 217	-133%	(31 189)
Net cash from (used) investing	2 008	28 594	–	1 850	9 268	19 326	(10 057)	-52%	28 594
Net cash from (used) financing	(949)	25	–	–	–	25	(25)	-100%	25
Cash/cash equivalents at the month/year end	4 961	33 911	–	–	32 867	9 129	23 739	260%	5 515
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Revenue Source	3 283	1 837	1 206	26 371	–	–	–	–	32 697
Creditors Age Analysis									
Total Creditors	8	2	17	–	6	–	–	–	33

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FS161 Letsemeng - Table C2 Monthly Budget Statement - Financial Performance (standard classification) - M06 December

Description	Ref	2011/12	Budget Year 2012/13							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Standard										
<i>Governance and administration</i>		35 781	13 956	-	1 778	18 685	(4 729)	23 414	-495%	13 956
Executive and council		787	1 830	-	310	1 153	677	477	70%	1 830
Budget and treasury office		34 760	10 951	-	1 118	16 629	(5 677)	22 306	-393%	10 951
Corporate services		235	1 175	-	350	903	272	631	232%	1 175
<i>Community and public safety</i>		1 044	2 881	-	922	1 522	1 359	163	12%	2 881
Community and social services		667	974	-	307	412	562	(150)	-27%	974
Sport and recreation		309	925	-	307	699	225	474	210%	925
Public safety		-	916	-	304	380	536	(156)	-29%	916
Housing		68	66	-	5	30	35	(5)	-15%	66
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		130	795	-	52	784	12	772	6630%	795
Planning and development		115	685	-	-	606	79	527	667%	685
Road transport		15	110	-	52	178	(67)	245	-364%	110
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		66 963	84 626	-	17 753	57 645	26 982	30 663	114%	84 626
Electricity		27 858	36 475	-	6 267	18 618	17 858	760	4%	36 475
Water		16 935	18 218	-	4 370	11 593	6 625	4 968	75%	18 218
Waste water management		11 178	15 749	-	3 733	21 042	(5 293)	26 336	-498%	15 749
Waste management		10 992	14 184	-	3 383	6 392	7 792	(1 400)	-18%	14 184
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Standard	2	103 918	102 259	-	20 504	78 635	23 624	55 012	233%	102 259
Expenditure - Standard										
<i>Governance and administration</i>		23 163	32 918	-	2 412	12 204	20 714	(8 510)	-41%	32 918
Executive and council		7 823	10 352	-	852	4 357	5 995	(1 638)	-27%	10 352
Budget and treasury office		8 158	17 110	-	807	4 217	12 893	(8 677)	-67%	17 110
Corporate services		7 182	5 456	-	753	3 631	1 826	1 805	99%	5 456
<i>Community and public safety</i>		2 436	4 748	-	403	1 626	3 122	(1 496)	-48%	4 748
Community and social services		2 288	3 649	-	268	1 265	2 384	(1 119)	-47%	3 649
Sport and recreation		120	433	-	3	45	388	(343)	-88%	433
Public safety		0	610	-	90	271	339	(67)	-20%	610
Housing		-	20	-	-	-	20	(20)	-100%	20
Health		28	37	-	42	45	(8)	54	-634%	37
<i>Economic and environmental services</i>		9 615	9 020	-	713	3 469	5 550	(2 081)	-37%	9 020
Planning and development		1 794	1 075	-	122	653	423	230	55%	1 075
Road transport		7 821	7 944	-	591	2 817	5 128	(2 311)	-45%	7 944
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		37 347	55 070	-	3 380	16 849	38 221	(21 371)	-56%	55 070
Electricity		17 684	28 167	-	1 405	9 236	18 930	(9 694)	-51%	28 167
Water		13 537	14 234	-	1 016	4 431	9 803	(5 372)	-55%	14 234
Waste water management		2 629	5 704	-	709	1 938	3 766	(1 827)	-49%	5 704
Waste management		3 497	6 967	-	250	1 244	5 723	(4 479)	-78%	6 967
<i>Other</i>		-	-	-	-	-	-	-	-	-
Total Expenditure - Standard	3	72 561	101 756	-	6 908	34 149	67 607	(33 458)	-49%	101 756
Surplus/ (Deficit) for the year		31 357	503	-	13 596	44 486	(43 983)	88 469	-201%	503

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FS161 Letsemeng - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M06 December

Vote Description	Ref	2011/12	Budget Year 2012/13							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote	1									
Vote 1 - Budget and Treasury Office		34 760	10 951	–	1 118	7 629	3 323	4 306	129.6%	10 951
Vote 2 - Corporate Services		235	1 175	–	350	903	272	631	232.1%	1 175
Vote 3 - Council		787	914	–	310	773	141	632	448.1%	914
Vote 4 - Technical Services		68 137	88 303	–	18 726	64 226	24 077	40 149	166.8%	88 273
Vote 5 - Municipal Manager		–	916	–	–	380	536	(156)	-29.1%	916
Vote 6 -		–	–	–	–	–	–	–	–	–
Vote 7 - [NAME OF VOTE 7]		–	–	–	–	–	–	–	–	–
Vote 8 - [NAME OF VOTE 8]		–	–	–	–	–	–	–	–	–
Vote 9 - [NAME OF VOTE 9]		–	–	–	–	–	–	–	–	–
Vote 10 - [NAME OF VOTE 10]		–	–	–	–	–	–	–	–	–
Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–	–	–
Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–	–	–
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–	–	–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–	–	–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–
Total Revenue by Vote	2	103 918	102 259	–	20 504	73 911	28 348	45 563	160.7%	102 230
Expenditure by Vote	1									
Vote 1 - Budget and Treasury Office		8 158	17 110	–	807	4 217	12 893	(8 677)	-67.3%	17 110
Vote 2 - Corporate Services		7 182	5 456	–	753	3 631	1 826	1 805	98.9%	5 456
Vote 3 - Council		4 875	6 967	–	573	2 700	4 267	(1 566)	-36.7%	6 967
Vote 4 - Technical Services		49 398	67 669	–	4 496	21 944	45 725	(23 782)	-52.0%	67 633
Vote 5 - Municipal Manager		2 947	4 553	–	279	1 657	2 896	(1 240)	-42.8%	4 553
Vote 6 -		–	–	–	–	–	–	–	–	–
Vote 7 - [NAME OF VOTE 7]		–	–	–	–	–	–	–	–	–
Vote 8 - [NAME OF VOTE 8]		–	–	–	–	–	–	–	–	–
Vote 9 - [NAME OF VOTE 9]		–	–	–	–	–	–	–	–	–
Vote 10 - [NAME OF VOTE 10]		–	–	–	–	–	–	–	–	–
Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–	–	–
Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–	–	–
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–	–	–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–	–	–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–
Total Expenditure by Vote	2	72 561	101 756	–	6 908	34 148	67 608	(33 459)	-49.5%	101 719
Surplus/ (Deficit) for the year	2	31 357	504	–	13 596	39 763	(39 259)	79 022	-201.3%	511

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FS161 Letsemeng - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M06 December

Description	Ref	2011/12	Budget Year 2012/13							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue By Source										
Property rates		5 350	6 382	–	601	4 069	2 313	1 755	76%	6 382
Property rates - penalties & collection charges		–	–	–	–	–	–	–		–
Service charges - electricity revenue		14 516	20 453	–	973	6 686	13 766	(7 080)	-51%	20 453
Service charges - water revenue		5 302	7 905	–	576	3 530	4 375	(845)	-19%	7 905
Service charges - sanitation revenue		2 466	6 308	–	598	3 577	2 731	846	31%	6 308
Service charges - refuse revenue		2 258	5 740	–	581	3 478	2 262	1 216	54%	5 740
Service charges - other		–	–	–	–	–	–	–		–
Rental of facilities and equipment		355	353	–	67	206	147	59	40%	353
Interest earned - external investments		3 001	949	–	–	383	566	(183)	-32%	949
Interest earned - outstanding debtors		–	–	–	–	–	–	–		–
Dividends received		5	9	–	8	391	(382)	773	-202%	9
Fines		78	83	–	5	28	55	(27)	-50%	83
Licences and permits		3	5	–	–	1	4	(2)	-60%	5
Agency services		–	–	–	–	–	–	–		–
Transfers recognised - operational		48 782	53 833	–	16 844	41 996	11 837	30 160	255%	53 833
Other revenue		721	239	–	250	508	(269)	777	-289%	239
Gains on disposal of PPE		–	–	–	–	–	–	–		–
Total Revenue (excluding capital transfers and contributions)		82 838	102 259	–	20 504	64 853	37 406	27 447	73%	102 259
Expenditure By Type										
Employee related costs		25 382	33 257	–	2 364	13 522	19 735	(6 214)	-31%	33 257
Remuneration of councillors		3 068	2 600	–	349	1 429	1 171	259	22%	2 600
Debt impairment		7 056	10 608	–	–	–	10 608	(10 608)	-100%	10 608
Depreciation & asset impairment		21 930	1 298	–	–	–	1 298	(1 298)	-100%	1 298
Finance charges		4 383	66	–	1	17	49	(32)	-66%	66
Bulk purchases		17 097	22 500	–	1 570	9 265	13 235	(3 969)	-30%	22 500
Other materials		–	–	–	–	–	–	–		–
Contracted services		–	–	–	–	–	–	–		–
Transfers and grants		–	–	–	–	–	–	–		–
Other expenditure		21 393	31 426	–	2 625	9 938	21 488	(11 550)	-54%	31 426
Loss on disposal of PPE		–	–	–	–	–	–	–		–
Total Expenditure		100 309	101 755	–	6 908	34 171	67 584	(33 413)	-49%	101 755
Surplus/(Deficit)		(17 471)	504	–	13 596	30 682	(30 178)	60 861	(0)	504
Transfers recognised - capital		24 216	22 090	–	–	11 019	11 071	(52)	(0)	22 090
Contributions recognised - capital		20	–	–	–	–	–	–		–
Contributed assets		–	1 791	–	–	–	1 791	(1 791)	(0)	1 791
Surplus/(Deficit) after capital transfers & contributions		6 765	24 385	–	13 596	41 701	(17 316)			24 385
Taxation		–	–	–	–	–	–	–		–
Surplus/(Deficit) after taxation		6 765	24 385	–	13 596	41 701	(17 316)			24 385
Attributable to minorities		–	–	–	–	–	–			–
Surplus/(Deficit) attributable to municipality		6 765	24 385	–	13 596	41 701	(17 316)			24 385
Share of surplus/ (deficit) of associate		–	–	–	–	–	–			–
Surplus/ (Deficit) for the year		6 765	24 385	–	13 596	41 701	(17 316)			24 385

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FS161 Letsemeng - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding) - M06 December

Vote Description	Ref	2011/12	Budget Year 2012/13							Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - Budget and Treasury Office		28	115	–	497	864	(749)	1 614	-215%	115
Vote 2 - Corporate Services		20	53	–	–	8	45	(37)	-83%	53
Vote 3 - Council		40	50	–	–	–	50	(50)	-100%	50
Vote 4 - Technical Services		24 403	23 663	–	1 352	10 544	13 120	(2 576)	-20%	23 663
Vote 5 - Municipal Manager		8	–	–	–	–	–	–	–	–
Vote 6 -		–	–	–	–	–	–	–	–	–
Vote 7 - [NAME OF VOTE 7]		–	–	–	–	–	–	–	–	–
Vote 8 - [NAME OF VOTE 8]		–	–	–	–	–	–	–	–	–
Vote 9 - [NAME OF VOTE 9]		–	–	–	–	–	–	–	–	–
Vote 10 - [NAME OF VOTE 10]		–	–	–	–	–	–	–	–	–
Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–	–	–
Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–	–	–
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–	–	–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–	–	–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–
Total Capital Multi-year expenditure	4,7	24 499	23 881	–	1 850	11 416	12 465	(1 049)	-8%	23 881
Single Year expenditure appropriation	2									
Vote 1 - Budget and Treasury Office		–	–	–	–	–	–	–	–	–
Vote 2 - Corporate Services		–	–	–	–	–	–	–	–	–
Vote 3 - Council		–	–	–	–	–	–	–	–	–
Vote 4 - Technical Services		–	–	–	–	–	–	–	–	–
Vote 5 - Municipal Manager		–	–	–	–	–	–	–	–	–
Vote 6 -		–	–	–	–	–	–	–	–	–
Vote 7 - [NAME OF VOTE 7]		–	–	–	–	–	–	–	–	–
Vote 8 - [NAME OF VOTE 8]		–	–	–	–	–	–	–	–	–
Vote 9 - [NAME OF VOTE 9]		–	–	–	–	–	–	–	–	–
Vote 10 - [NAME OF VOTE 10]		–	–	–	–	–	–	–	–	–
Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–	–	–
Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–	–	–
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–	–	–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–	–	–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–
Total Capital single-year expenditure	4	–	–	–	–	–	–	–	–	–
Total Capital Expenditure		24 499	23 881	–	1 850	11 416	12 465	(1 049)	-8%	23 881
Capital Expenditure - Standard Classification										
Governance and administration		96	253	–	497	882	(629)	1 510	-240%	253
Executive and council		48	85	–	–	9	76	(67)	-88%	85
Budget and treasury office		28	115	–	497	864	(749)	1 614	-215%	115
Corporate services		20	53	–	–	8	45	(37)	-83%	53
Community and public safety		4 098	12 335	–	613	5 343	6 993	(1 650)	-24%	12 335
Community and social services		3 703	12 125	–	613	5 343	6 783	(1 440)	-21%	12 125
Sport and recreation		396	–	–	–	–	–	–	–	–
Public safety		–	210	–	–	–	210	(210)	-100%	210
Housing		–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–
Economic and environmental services		12 009	9 026	–	607	4 445	4 581	(136)	-3%	9 026
Planning and development		389	15	–	–	–	15	(15)	-100%	15
Road transport		11 620	9 011	–	607	4 445	4 566	(121)	-3%	9 011
Environmental protection		–	–	–	–	–	–	–	–	–
Trading services		8 296	1 599	–	132	747	853	(106)	-12%	1 599
Electricity		1 449	152	–	–	53	99	(46)	-47%	152
Water		5 892	435	–	66	628	(194)	822	-425%	435
Waste water management		955	263	–	66	66	197	(132)	-67%	263
Waste management		–	750	–	–	–	750	(750)	-100%	750
Other		–	668	–	–	–	668	(668)	-100%	668
Total Capital Expenditure - Standard Classification	3	24 499	23 881	–	1 850	11 416	12 465	(1 049)	-8%	23 881
Funded by:										
National Government		24 216	22 090	–	1 221	9 779	12 311	(2 532)	-21%	22 090
Provincial Government		–	–	–	–	163	(163)	327	-200%	–
District Municipality		–	–	–	–	–	–	–	–	–
Other transfers and grants		–	–	–	–	–	–	–	–	–
Transfers recognised - capital	5	24 216	22 090	–	1 221	9 942	12 148	(2 206)	-18%	22 090
Public contributions & donations	6	–	–	–	–	–	–	–	–	–
Borrowing	6	–	–	–	–	–	–	–	–	–
Internally generated funds		283	1 791	–	629	1 474	317	1 156	364%	1 791
Total Capital Funding		24 499	23 881	–	1 850	11 416	12 465	(1 049)	-8%	23 881

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FS161 Letsemeng - Table C6 Monthly Budget Statement - Financial Position - M06 December

Description	Ref	2011/12	Budget Year 2012/13			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
<u>ASSETS</u>						
Current assets						
Cash		20 652	2 100	–	14 041	2 100
Call investment deposits		1 825	6 500	–	29 000	6 500
Consumer debtors		2 764	26 000	–	8 750	26 000
Other debtors		16 923	3 099	–	20	3 099
Current portion of long-term receivables		–	–	–	8 721	–
Inventory		1 184	1 950	–	–	1 950
Total current assets		43 347	39 649	–	60 533	39 649
Non current assets						
Long-term receivables		–	–	–	–	–
Investments		–	6 050	–	23 000	6 050
Investment property		–	–	–	147 205	–
Investments in Associate		–	–	–	–	–
Property, plant and equipment		626 159	–	–	572 163	–
Agricultural		–	–	–	–	–
Biological assets		–	–	–	–	–
Intangible assets		246	47	–	–	47
Other non-current assets		–	–	–	–	–
Total non current assets		626 406	6 097	–	742 368	6 097
TOTAL ASSETS		669 753	45 746	–	802 900	45 746
<u>LIABILITIES</u>						
Current liabilities						
Bank overdraft		–	–	–	–	–
Borrowing		331	–	–	–	–
Consumer deposits		669	736	–	161	736
Trade and other payables		16 261	1 200	–	869	1 200
Provisions		1 650	5 500	–	–	5 500
Total current liabilities		18 911	7 436	–	1 031	7 436
Non current liabilities						
Borrowing		105	–	–	–	–
Provisions		42 036	–	–	–	–
Total non current liabilities		42 141	–	–	–	–
TOTAL LIABILITIES		61 052	7 436	–	1 031	7 436
NET ASSETS	2	608 701	38 310	–	801 870	38 310
<u>COMMUNITY WEALTH/EQUITY</u>						
Accumulated Surplus/(Deficit)		608 576	261 969	–	28 074	261 969
Reserves		125	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	608 701	261 969	–	28 074	261 969

LETSEMENG LOCAL MUNICIPALITY
MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT REPORT 2012-13

FS161 Letsemeng - Table C7 Monthly Budget Statement - Cash Flow - M06 December

Description	Ref	2011/12	Budget Year 2012/13							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Ratepayers and other		(31 069)	(47 469)	–	(2 028)	(815)	(46 654)	45 838	-98%	(47 469)
Government - operating		(48 782)	(53 833)	–	(16 844)	(6 078)	(47 755)	41 677	-87%	(53 833)
Government - capital		(24 216)	(22 089)	–	–	(11 019)	(11 070)	51	0%	(22 089)
Interest		(3 001)	(945)	–	–	(370)	(575)	205	-36%	(945)
Dividends		(5)	(9)	–	(8)	(374)	365	(740)	-202%	(9)
Payments										
Suppliers and employees		100 643	82 548	–	6 908	34 155	48 393	14 238	29%	82 548
Finance charges		4 383	10 608	–	0	16	10 592	10 576	100%	10 608
Transfers and Grants		–	–	–	–	–	–	–		–
NET CASH FROM/(USED) OPERATING ACTIVITIES		(2 048)	(31 189)	–	(11 971)	15 514	(46 703)	62 217	-133%	(31 189)
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		–	142	–	–	–	142	(142)	-100%	142
Decrease (Increase) in non-current debtors		–	(150)	–	–	–	(150)	150	-100%	(150)
Decrease (increase) other non-current receivables		–	(80)	–	–	–	(80)	80	-100%	(80)
Decrease (increase) in non-current investments		(22 250)	5 800	–	–	–	5 800	(5 800)	-100%	5 800
Payments										
Capital assets		24 258	22 882	–	1 850	9 268	13 614	4 345	32%	22 882
NET CASH FROM/(USED) INVESTING ACTIVITIES		2 008	28 594	–	1 850	9 268	19 326	10 057	52%	28 594
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		–	–	–	–	–	–	–		–
Borrowing long term/refinancing		–	–	–	–	–	–	–		–
Increase (decrease) in consumer deposits		(949)	25	–	–	–	25	(25)	-100%	25
Payments										
Repayment of borrowing		–	–	–	–	–	–	–		–
NET CASH FROM/(USED) FINANCING ACTIVITIES		(949)	25	–	–	–	25	25	100%	25
NET INCREASE/ (DECREASE) IN CASH HELD		(989)	(2 570)	–	(10 122)	24 782	(27 352)			(2 570)
Cash/cash equivalents at beginning:		5 950	36 481	–		8 085	36 481			8 085
Cash/cash equivalents at month/year end:		4 961	33 911	–		32 867	9 129			5 515

PART 3- MUNICIPAL PERFORMANCE ASSESSMENT (NON FINANCIAL)

**ACTUAL PERFORMANCE ON PRE-DETERMINED OBJECTIVE:
NON-FINANCIAL BUDGET AND TREASURY OFFICE**

July 2012 – September 2012

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3.1 Performance Assessment (Budget and Treasury Office)

KEY PERFORMANCE AREA (KPA)	IDP GOAL / OBJECTIVE	KEY PERFORMANCE INDICATOR (KPI)	BASELINE (2011/12) Unaudited	ANNUAL TARGET 2012-13	PERFORMANCE INFORMATION		COMMENTS
					TARGET	ACTUAL	
Municipal transformation and institutional development	Introduce effective billing processes and increase revenue collection	Existence of the Credit Control Unit	No Credit Control Unit during the 2011-12 financial year	Credit Control Unit established by at least 30 September 2012	Credit Control Unit in place by 30 September 2012	Credit Control Unit is established	The Credit Control Unit was established through the review of the BTO organogram, which was approved by Council. The objective was to ensure that the organogram makes provision for posts which will form part of the Credit Control Unit.
Municipal transformation and institutional development	Promote and enhance skills development and capacity building	Appointment and training of officials within the Credit Control Unit	Only one position / person dealing with credit control and debt collection functions	All position within the Credit Control Unit and debtors section filled and training provided to officials	Advertisement of post made and interviews held	No positions were filled within the Credit Control Unit	No positions were filled within the Credit Control Unit. The positions were advertised on the 15 March 2012 and will be re-advertise again during October 2012.

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KEY PERFORMANCE AREA (KPA)	IDP GOAL / OBJECTIVE	KEY PERFORMANCE INDICATOR (KPI)	BASELINE (2011/12) Unaudited	ANNUAL TARGET 2012-13	PERFORMANCE INFORMATION		COMMENTS
					TARGET	ACTUAL	
Municipal Financial Viability and Management	Improvement of the revenue management and collection	Existence of credit control procedures for application, connection, disconnection and re-connection of municipal services	No credit control procedures for application, connection, disconnection and re-connection of municipal services	Credit control procedure manual developed by 30 September 2012	Credit control procedure manual developed by 30 September 2012	No credit control procedure manual developed	Credit Control Procedure manual has been developed and is awaiting circulation to officials within the Revenue Section / Credit Control Unit. A workshop will follow once appointments has been finalised.
Municipal Financial Viability and Management	Improvement of the revenue management and collection	Compile a monthly cut-off list for non-paid / arrear accounts	No monthly cut-off list is compiled for non-paid / arrear accounts	12 monthly cut-off list compiled and submitted to the Municipal Manager for approval	3 monthly cut-off list (Jun, Jul & Aug)	No monthly cut-off list was done.	No monthly cut-off list was done for each month.
Municipal Financial Viability and Management	Improvement of the revenue management and collection	Increase in payment rate for services	The average payment rate is 70% for the 2011-12 financial year	Improve the payment rate to 80% by 30 June 2013	Improve payment rate to 72% by 30 September 2012	The payment rate was at 64% on 30 September 2012.	No improvement on revenue collection. The payment rate was at 64% on 30 September 2012
Municipal Financial Viability	Improvement of the revenue	Indigent register compiled and	Update done on a quarterly basis	12 updates made on the	3 updates of the Indigent	Still busy with updating the	The indigent register was updated monthly for the

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KEY PERFORMANCE AREA (KPA)	IDP GOAL / OBJECTIVE	KEY PERFORMANCE INDICATOR (KPI)	BASELINE (2011/12) Unaudited	ANNUAL TARGET 2012-13	PERFORMANCE INFORMATION		COMMENTS
					TARGET	ACTUAL	
and Management	management and collection	updated on a monthly basis	to the Mayor and subsequently to Council	Indigent Register	Register	indigent register	period under review.
Municipal Financial Viability and Management	Improvement of the revenue management and collection	A list of bad-debts to be written off submitted to Council	No bad-debt write off list has been submitted to Council since 2009-10 financial year	Bad-debt list submitted to Council by 30 August 2012 for consideration and/or approval	Bad debt list submitted to Council by 30 August 2012 for consideration	List of bad debt written off was submitted to Council.	List of bad debt written off was submitted to Council on the 30 August 2012 and Council approved to write off bad debts to the value of R3 494 786. This was mainly Indigent consumers.
Municipal Financial Viability and Management	Effective billing of consumers for services rendered	Number of consumers billed on a monthly basis	Completeness and accuracy of consumers list unknown	95% of consumers billed timeously on a monthly basis	95% of consumers billed on a monthly basis	97% of consumers were billed on a monthly basis.	All the consumers are billed on a monthly basis. The total number of consumers amounts to 11 546 and the number of accounts issued is 11 962. About 97% of consumers billed.
Municipal Financial Viability and Management	To identify and investigate inaccurate meter readings /	Monthly variance report printed on a monthly basis and variance	No monthly variance report were produced on a monthly	12 monthly variance reports	3 monthly variance reports	No monthly variance reports were generated.	No monthly variance reports were generated for the period under review.

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KEY PERFORMANCE AREA (KPA)	IDP GOAL / OBJECTIVE	KEY PERFORMANCE INDICATOR (KPI)	BASELINE (2011/12) Unaudited	ANNUAL TARGET 2012-13	PERFORMANCE INFORMATION		COMMENTS
					TARGET	ACTUAL	
	consumptions.	investigated	basis and variance were only attended when raised by consumers				
Service Delivery and Free Basic services	Ensure provision and reporting on Free Basic Services	Free basic services quarterly monitoring report/template submitted to Cogta	Late submission of Free Basic Services quarterly monitoring report/template submitted to Cogta	4 Free Basic Services quarterly monitoring report/template submitted to Cogta within 10 working days after the end of the quarter	1 Free basic services quarterly monitoring report/template submitted to Cogta within 10 working days after the end of the quarter	The free basic services report is submitted to COGTA on a monthly basis	The free basic services report was submitted to COGTA on the 10 October 2012.
Municipal Financial Viability and Management	Reduce the long outstanding debt	Revenue strategy submitted to Finance Committee on long outstanding debts and collecting agent appointed	No revenue collection strategy / plan in place	Revenue collection strategy / plan introduced by August 2012 and accounts handed to collecting agents	Revenue strategy developed by 30 August 2012	Revenue collection plan was compiled	Revenue collection strategy / plan is in place. The strategy is in the form of a report that analysed the revenue streams / sources and indicating what measures needs to be implemented to reduce the loss of revenue.

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KEY PERFORMANCE AREA (KPA)	IDP GOAL / OBJECTIVE	KEY PERFORMANCE INDICATOR (KPI)	BASELINE (2011/12) Unaudited	ANNUAL TARGET 2012-13	PERFORMANCE INFORMATION		COMMENTS
					TARGET	ACTUAL	
Good governance and community participation	To compile the annual budget according to the MFMA and relevant legislation.	Approved schedule of key deadlines regarding the budget process for 2013-14 MTREF	2012-13 schedule of key deadlines regarding the budget process was approved on time	Schedule of deadlines for 2013-14 MTREF tabled by the Mayor to Council by 30 August 2012	Schedule of key deadlines developed and submitted to Municipal Manager by 10 August 2012 and Mayor by 31 August 2012	The schedule of deadlines for 2013-14 MTREF was tabled to Council.	The schedule of deadlines for 2013-14 MTREF process was tabled to Council on 04 September 2012, by the Mayor and subsequently submitted to Provincial and National Treasury.
Good governance and community participation	Promote access to municipal documents	Printed copy of the approved IDP, MTREF and SDBIP for distribution	Copies were only printed before the IDP; MTREF and SDBIP were approved	50 copies of the IDP, MTREF and SDBIP printed	50 copies of the IDP, MTREF and SDBIP printed within 45 days after approval of the SDBIP	SDBIP is not finalized.	The SDBIP is not finalized (as at 30 September 2012) therefore the copies were not printed. There are still reviews / deliverables that the Municipal Manager requested to be effected on the HOD's performance plans.
Good governance and community participation	Financial and performance reporting done in accordance with the applicable legislation	Monthly financial reporting performed.	Only Appendix B returns were submitted to NT/PT	Submission of 12 section 71 reports to the Municipal Manager; Mayor and	3 Schedule C reports and Appendix B returns submitted to the Municipal	The schedule C reports and Appendix B were completed monthly.	The schedule C reports and Appendix B were completed on a monthly basis and submitted to Mayor, MM, NT and PT.

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KEY PERFORMANCE AREA (KPA)	IDP GOAL / OBJECTIVE	KEY PERFORMANCE INDICATOR (KPI)	BASELINE (2011/12) Unaudited	ANNUAL TARGET 2012-13	PERFORMANCE INFORMATION		COMMENTS
					TARGET	ACTUAL	
				NT/PT in Schedule C and Appendix B returns	Manager; Mayor and NT/PT within 10 working days		
Good governance and community participation	Financial and performance reporting done in accordance with the applicable legislation	Quarterly financial reporting performed	Quarterly reports were submitted to the Municipal Manager and Mayor	4 quarterly reports submitted to the Municipal Manager; Mayor and Council on the implementation of the annual budget and performance assessment	1 quarterly report performed on the implementation of the annual budget	The quarterly report was performed on the implementation of the annual budget and performance assessment.	The quarterly report will be submitted to Mayor and Municipal Manager.
Municipal Financial Viability and Management	Ensure compliance to procurement legislation	Procedure manual on SCM procedures and processes	No procedure manual on SCM procedures and processes	Procedure manual developed by August 2012	Procedure manual developed by August 2012	Procedure manual has been developed.	The procedure manual has been developed by August 2012, which describes the process from demand management, acquisition management and logistics management.

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KEY PERFORMANCE AREA (KPA)	IDP GOAL / OBJECTIVE	KEY PERFORMANCE INDICATOR (KPI)	BASELINE (2011/12) Unaudited	ANNUAL TARGET 2012-13	PERFORMANCE INFORMATION		COMMENTS
					TARGET	ACTUAL	
Municipal transformation and institutional development	Training and development of officials on SCM policy and Procedures	Training conducted on SCM policy and procedures	No training on SCM policy and procedures during 2011-12 financial year	One training conducted during August 2012 on SCM policy and procedures	One training conducted during August 2012 on SCM policy and procedures	No training on SCM policy and procedures was conducted.	The training was not conducted in August 2012, and as such it will be conducted during the second quarter (ideally when appointments have been finalised within the SCM Unit).
Municipal Financial Viability and Management	Ensure transparent; cost effective and economical procurement processes	Quarterly report on the implementation of the Supply Chain Management policy	Report on the implementation of the SCM Policy was submitted as part of the quarter performance report	4 quarterly reports submitted to the Municipal Manager and Mayor on the implementation of the Supply Chain Management policy	1 quarterly report on the implementation of SCM Policy (contracts above R100 000; tenders awarded and expenditure classification)	Quarterly report on implementation of SCM Policy	Quarterly report on implementation of the SCM policy will be submitted to the Municipal Manager and the Mayor as part of the quarterly report (i.e. first quarter ending 30 September 2012) and will comprise of the contracts above R100 000; tenders awarded and expenditure classification.
Municipal Financial Viability and Management	Ensure transparent reporting on supply chain management	Registers for irregular, unauthorised, fruitless and wasteful	Registers were not kept up to date	4 quarterly reports on irregular, unauthorised, fruitless and	1 quarterly report on irregular, unauthorised, fruitless and	Register is kept up to date	Register for irregular, unauthorised, fruitless and wasteful expenditure was compiled on a monthly basis and will be submitted

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KEY PERFORMANCE AREA (KPA)	IDP GOAL / OBJECTIVE	KEY PERFORMANCE INDICATOR (KPI)	BASELINE (2011/12) Unaudited	ANNUAL TARGET 2012-13	PERFORMANCE INFORMATION		COMMENTS
					TARGET	ACTUAL	
	processes	expenditure		wasteful expenditure registers	wasteful expenditure registers		to the Mayor and Municipal Manager as part of the quarterly report for the quarter ending 30 September 2012.
Municipal Financial Viability and Management	Ensure transparent reporting on supply chain management processes	Report on contracts / awards above R100 000	Contracts above R100 000 were not reported on time to NT and Council	100% of awards above R100 000 reported to NT monthly and to Council quarterly	3 reports on awards of contracts above R100 000	Contracts above R100 000 have not been submitted to NT but will be submitted to Council on time.	The contracts above R100 000 were not reported to National Treasury. The contracts above R100 000 will be submitted to Council, through the quarterly report to be tabled by the Mayor.
Municipal Financial Viability and Management	Ensure transparent; cost and effective and economical procurement processes	A database of suppliers established and maintained per service	A database of supplier was maintained for 2011-12 financial year	A supplier's database established by August 2012	1 advert placed on locally circulating newspaper and website	No advert was placed on local newspaper and website.	The advert was placed on local newspaper in July 2012.
Municipal Financial Viability and Management	Ensure transparent; cost and effective and economical	Number of tenders within the BTO awarded within 90 days	No tender within the BTO was finalised within 90 days from	All tenders within the BTO to be awarded within 90 days	All tenders be awarded within 90 days from date of	No tenders were awarded in the BTO for the period	No tenders were awarded in the BTO for the period under review.

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KEY PERFORMANCE AREA (KPA)	IDP GOAL / OBJECTIVE	KEY PERFORMANCE INDICATOR (KPI)	BASELINE (2011/12) Unaudited	ANNUAL TARGET 2012-13	PERFORMANCE INFORMATION		COMMENTS
					TARGET	ACTUAL	
	procurement processes	from date of advertisement	date of advertisement	from date of advertisement	advertisement	under review.	
Municipal Financial Viability and Management	To ensure timeous payments of salaries	Payment of salaries to Councillors, and employees made on time (25 th of each month or prior)	Salaries were not always paid on time (25 th of each month)	12 salary payments made to Councillors and employees	3 monthly payments made on or before the 25 th of each month	The salaries of all the employees and Councillors were paid on time.	The salaries of all the employees and Councillors were paid on time. July 2012, were paid on the 25 August 2012 were paid on the 24 September 2012 were paid on the 21
Municipal Financial Viability and Management	To ensure timeous payments salary deduction on Councillor's and employee's salaries to the relevant third parties	Payments to third parties made on time	Third party payments were made by at least the 7 th of each month	Third parties paid within 7 days from the salary payment date	3 third-party payments made within 7 days from salary payment date	Payments to 3 rd parties were made on time.	Payments were made to 3 rd parties within 7 working days. July 2012, were paid on 30 August 2012, were paid on 29 September 2012, were paid on 26
Municipal Financial Viability and Management	Ensure effective expenditure management	Percentage of creditors paid within 30 days	Creditors were not always paid within 30 days after receiving	90% of the creditors paid within 30 days after receiving	90% of the creditors pay within 30 days after receiving	Creditors were not always paid within 30 days after	Creditors were not always paid within 30 days after receiving the invoice or statement.

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KEY PERFORMANCE AREA (KPA)	IDP GOAL / OBJECTIVE	KEY PERFORMANCE INDICATOR (KPI)	BASELINE (2011/12) Unaudited	ANNUAL TARGET 2012-13	PERFORMANCE INFORMATION		COMMENTS
					TARGET	ACTUAL	
			the relevant statement / invoice	the relevant/correct statement or invoice	the relevant/correct statement or invoice	receiving the invoice or statement.	
Municipal Financial Viability and Management	Conditional grants used and utilised in line with the conditional framework	FMG grants spend by 30 June 2013	100% spending on FMG was achieved late in June 2012	100% spending on FMG	25% spending on FMG grant	26% was spent on FMG grant during this period	26% was spent on FMG grant during this period under review.
Municipal Financial Viability and Management	Conditional grants used and utilised in line with the conditional framework	MSIG grants spend by 30 June 2013	100% spending on MSIG was achieved late in June 2012	100% spending on MSIG	30% spending on MSIG grant	28% was spent on MSIG grant.	Spending was not within the targeted percentage (2% below the target). The reason being, that grant was only received during August instead of July as it was the case during the previous years.
Municipal Financial Viability and Management	Conditional grants used and utilised in line with the conditional framework	Grant register for FMG and MSIG conditional grants	The grant register for FMG and MSIG were only compiled by year end during the 2011-12 financial year	FMG and MSIG grant registers updated on a monthly basis	3 updates of the FMG and MSIG grant registers	3 grant registers for MSIG and FMG were updated on a monthly basis from July till September	Grant registers for MSIG and FMG were updated on a monthly basis.

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KEY PERFORMANCE AREA (KPA)	IDP GOAL / OBJECTIVE	KEY PERFORMANCE INDICATOR (KPI)	BASELINE (2011/12) Unaudited	ANNUAL TARGET 2012-13	PERFORMANCE INFORMATION		COMMENTS
					TARGET	ACTUAL	
						2012	
Good governance and community participation	Achievement of the 2014 clean audit objectives	Quarterly reports to management and Council on resolving of PROPAC resolutions pertaining to the BTO	No quarterly reports to Management and Council on resolution of PROPAC queries	100% of the PROPAC resolution implemented as required	25%	No reports were submitted to Management and Council on PROPAC queries	No reports were submitted to Management and Council on PROPAC queries. No resolutions were submitted to the Municipality (the last sitting for the municipality on Propac was on the 20 April 2012).
Good governance and community participation	Compile the Annual Financial Statements for submission to AGSA	2011-12 Annual Financial Statements compiled and submitted to AGSA	2010-11 annual financial statements were compiled and submitted to AGSA by 31 August 2011	Submission of 2011-12 AFS 31 August 2012	Submission of AFS by 31 August 2012	The financial statements were submitted to AGSA on 31 August 2012	The financial statements were submitted on time (that is by 31 August 2012) to the office of the Auditor General.
Good governance and community participation	Achievement of the 2014 clean audit objectives	Timeous response to audit queries that relates to BTO raised by AGSA / IAU during audit period	Not all audit queries that relates to the BTO were responded on time	100% responses pertaining to the BTO on exceptions raised by AGSA on the AFS	Provide all responses (100%) to exceptions raised by AGSA as per the time frame provided	No exceptions were raised by AGSA as at 30 September 2012	AGSA had only issued 'Request For Information' and as such no Communication / Exceptions that necessitated the BTO to respond to exceptions.

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KEY PERFORMANCE AREA (KPA)	IDP GOAL / OBJECTIVE	KEY PERFORMANCE INDICATOR (KPI)	BASELINE (2011/12) Unaudited	ANNUAL TARGET 2012-13	PERFORMANCE INFORMATION		COMMENTS
					TARGET	ACTUAL	
					by AGSA		
Good governance and community participation	Adherence to the applicable legislation and standard	Alignment of the ledger accounts / votes to GRAP standard	2011-12 Ledger accounts was not aligned to GRAP	Ledger accounts aligned to GRAP requirements by 30 July 2012	Ledger accounts aligned to GRAP standards by 30 July 2012	The ledger accounts were aligned to GRAP standards.	The alignment was done on the 02 & 03 July 2012 and all discrepancies were corrected as at 30 July 2012
Municipal Financial Viability and Management	Achievement of the 2014 clean audit objectives	GRAP compliant asset register developed	2011-12 asset register was not in line with GRAP	GRAP compliant asset register compiled by 31 August 2012	Asset register in place by 31 August 2012	Asset register was compiled as at 30 August 2012	The asset register was in place by 31 August 2012 and was submitted to AGSA together with the Annual Financial Statements
Municipal Financial Viability and Management	Proper management of municipal assets	Register of cell phone and laptops developed	No cell-phone and laptop register maintained during the 2011-12 financial year	1 register of cell phone and laptop developed by August 2012	Register of cell phone and laptop developed	A register of cell phone and laptop is not yet completed	A register of cell phone and laptop is not yet completed.
Good governance and community participation	Facilitate proper risk and insurance management in the Municipality	All municipal assets insured by 01 July 2012	Municipal assets were insured through extension of	Acceptance Letter of the appointment as a Municipal	Acceptance letter received from Municipal Insurer	All the municipal assets are insured	All the municipal assets are insured and new ones get insured as soon as they are delivered to the

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KEY PERFORMANCE AREA (KPA)	IDP GOAL / OBJECTIVE	KEY PERFORMANCE INDICATOR (KPI)	BASELINE (2011/12) Unaudited	ANNUAL TARGET 2012-13	PERFORMANCE INFORMATION		COMMENTS
					TARGET	ACTUAL	
			contract with the Municipal Insurer	Insurer by 01 July 2012			Municipality.
Good governance and community participation	Assess the risk level of the BTO in terms of meeting its objectives	Completion of the risk management questionnaire / template of Cogta and UOFS	No risk management questionnaire was completed for the 2011-12 financial year	Risk management questionnaire / template completed by July 2012	Risk management questionnaire / template completed by at least 15 August 2012	No risk management questionnaires were completed in August 2012	The risk management questionnaire was not completed fully as only 50% of the questions were answered. The template will be completed by the second quarter.
Municipal Financial Viability and Management	Compilation of the Municipal valuation roll in line with MPRA	Existence of General Valuation Roll for 2013-14 till 2016-17 financial years	2009 valuation roll was still applicable during 2011-12	Complete General Valuation Roll by 01 July 2013	Appointment of the Municipal Value finalised by 13 July 2012	The Municipal Valuer was appointed on the (insert the exact date as per the signed appointment letter)	Due to Bid Adjudication Committee not meeting a quorum, the appointment was only finalised during August 2012. Sitting of the BAC while not meeting quorum would have resulted in all subsequent expenditure for the tender being irregular.
Municipal transformation and institutional development	Institutional capacity and development	Appointment of staff in critical positions within BTO	Only 2 critical positions within the BTO were filled during the	Appointment of SCM Practitioner; Asset	Appointment of SCM Practitioner; Asset	The posts are not yet filled	Approval from the Municipal Manager was only granted during September 2012 and the

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KEY PERFORMANCE AREA (KPA)	IDP GOAL / OBJECTIVE	KEY PERFORMANCE INDICATOR (KPI)	BASELINE (2011/12) Unaudited	ANNUAL TARGET 2012-13	PERFORMANCE INFORMATION		COMMENTS
					TARGET	ACTUAL	
			2011-12	Management Practitioner; Manager Revenue & Budget	Management Practitioner; Manager Revenue & Budget by 30 September 2012		posts were eventually advertised in the City Press newspaper dated 07 October 2012.
Good governance and community participation	Establishment of the necessary policies	Policy of related parties	No policy on related parties and commitment policy	A policy on Related Parties and Commitments developed by 30 August 2012	Development of Related Parties policy and Commitments policy developed by 30 August 2012	A policy on Related Parties and Commitments was developed	A policy on Related Parties & Disclosure of Financial Interest and Commitments Policy were developed and submitted to Council for approval on the 30 August 2012.
Municipal transformation and institutional development	To comply with the municipal minimum competency level.	Number of officials registered for MFMP or similar accredited program	Only 2 officials within the BTO were registered for MFMP or similar programs	7 Officials registered for MFMP or similar program by 31 December 2012	2 officials registered	No Officials in the BTO were registered for MFMP.	No Officials in the BTO were registered for MFMP. Registration was earmarked for the SCM Practitioner and Manager: Budget & Revenue and as a result of post still vacant by 30 September 2012, no registrations were done.

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					TARGET	ACTUAL	
Good governance and community participation	Development of financial management policies	Cell-phone / telephone and entertainment policy approved by Council	No cell phone and entertainment policy during 2011-12 financial year	Cell phone / telephone and entertainment policy submitted to Municipal Manager 31 August 2012	Cell phone / telephone and entertainment policy submitted to Municipal Manager and to Council by 31 August 2012	No cell phone/ telephone and entertainment policy were submitted to Municipal Manager and Council.	The Cell Phone Policy is at the draft stage with consultation taking place within the BTO. Entertainment Policy is not yet developed and will be developed during the second quarter
Good governance and community participation	Promote the culture of consultation within the BTO	Number of departmental meetings held (minutes / audio files)	Four departmental meetings were held during the 2011-12 financial year	12 departmental meetings held on a monthly basis	3 departmental meetings held	3 departmental meetings were held in the BTO department.	Three (3) departmental meetings were held in the BTO department on 31 July 2012, 24 August 2012 and 26 September 2012.
Good governance and community participation	Promote the culture of consultation between the Administration and Council Committees	Number of Finance Committee meetings held (minutes / audio files)	Two Finance Committee meeting were held during the 2011-12 financial year	4 Finance Committee meetings held	1 Finance Committee meetings held	2 Finance Committee meeting was held for the period under review.	The Finance Committee held its first meeting on the 29 August 2012 and the second one was held on the 02 October 2012
Good governance and	Promote Intergovernmental	Number of CFO Forums attended	The CFO did not attend all CFO	Attend all provincial CFO	Attend all CFO Forum held	There was no CFO Forum for	There was no CFO Forum / no invitation for the 1 st

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KEY PERFORMANCE AREA (KPA)	IDP GOAL / OBJECTIVE	KEY PERFORMANCE INDICATOR (KPI)	BASELINE (2011/12) Unaudited	ANNUAL TARGET 2012-13	PERFORMANCE INFORMATION		COMMENTS
					TARGET	ACTUAL	
community participation	Relations within the provincial and district level		Forums co-ordinated by PT and Xhariep DM	Forum co-ordinated by PT and all district CFO Forum co-ordinated by Xhariep DM	under the first quarter	the 1 st quarter	quarter and such no CFO Forum attended.
Municipal transformation and institutional development	Capacity building opportunities and skills programs	Number of external trainings attended by BTO staff	No records of number of trainings attended by BTO officials during the 2011-12 financial year	5 officials trained on GRAP; 2 officials trained on Revenue Management; 2 officials trained on SCM; 1 Councillor trained Oversight Role on Cllrs.	5 officials attended training on GRAP / AFS compilation	6 officials attended training in the 1 st quarter.	6 officials attended training in the 1 st quarter. Sandile and CFO attended the training organised by Ducharme on 19 July 2012. Sandile and Lerato attended training on 12 & 13 July 2012 on GRAP organized by SALGA. Christinah, Velaphi and Pitso attended training on 19 & 20 July 2012 on GRAP organized by SALGA.
Good governance and community participation	Ensure safety and security of the server-room / electronic information	Security measures implemented at the server room and off-site	No camera and burglar door/window at the server to ensure safety of	Camera installed and burglar door and window installed at the	1 camera installed at server and burglar bars installed at the	No camera and burglar bars installed in the server room	No camera and burglar bars installed in the server room.

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KEY PERFORMANCE AREA (KPA)	IDP GOAL / OBJECTIVE	KEY PERFORMANCE INDICATOR (KPI)	BASELINE (2011/12) Unaudited	ANNUAL TARGET 2012-13	PERFORMANCE INFORMATION		COMMENTS
					TARGET	ACTUAL	
		storage performed	the server	server room	server room on the door and window		
Service delivery and basic services	Ensure sufficient and uninterrupted electricity supply to the community	Renewal or procurement of the pre-paid electricity vending machine	The contract between Syntell and Letsemeng expired during January 2012	Signed service level agreement between Syntell and Letsemeng Municipality	Signed service level agreement by 30 July 2012	No signed service level agreement	The Service Level Agreement was signed before 30 July 2012 and both parties agreed to date the agreement as at February 2012 when the SLA was supposed to have been signed.
Good governance and public participation	Publication of the prescribed documents on the website	Re-designed website with pages that includes all prescribed documentation	The current website does not have the necessary pages where all prescribed documents can be uploaded	Website re-designed by 31 August 2012	Re-designed website in place by 31 August 2012	The website is not yet re-designed	The website is not yet re-designed and the Finance Committee made a recommendation that it is user friendly and any redesign may lead to the page being not user friendly.
Service delivery and basic services	Reduce down-time on vehicle break down due to delays in repairs payments	Installation and use of fuel cards on at least five vehicles	No municipal car had a fuel / garage card during the 2011-12	5 vehicles to use fuel / garage cards	5 vehicles to use fuel / garage cards	4 fuel / garage cards were secured from Wesbank	Only 4 vehicles were issued with the fuel / garage cards. Wesbank indicated that the first cards will be limited to four

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					TARGET	ACTUAL	
							and additional cards can only be issued after the first four. The other card will be applied for during the third quarter.
Service delivery and basic services	Reduce waste and abuse of municipal resources by employees	Installation and use of fleet management cards on at least five vehicles	No municipal vehicle was fitted with a tracking device during the 2011-12	5 vehicles to use fleet management cards and fitted with a tracking device	5 vehicles to use fleet management cards and fitted with a tracking device	No vehicles were fitted with tracking device	No vehicles were fitted with tracking device in the 1 st quarter.
Service delivery and basic services	Determine an accurate estimate of water distribution losses	Procurement of bulk meters for water services	No bulk water meters were procured during the 2011-12 financial year	21 Bulk water meters procured by at least 30 September 2012	21 Bulk water meters purchased by 30 September 2012	No bulk water meters were purchased during the 1 st quarter.	No bulk water meters were purchased during the 1 st quarter. Adverts were placed for service provider to submit quotations by 21 September 2012 but no response was received as at 30 September 2012
Service delivery and basic services	Provision of sustainable and adequate access to water resources	Procurement of household water meters	No household water meters were procured during the 2011-12 financial year	200 water meters procured by 30 December 2012	100 water meters procured by 30 September 2012	No water meters were procured during the 1 st quarter	No water meters were procured during the 1 st quarter. Adverts were placed for service provider to submit quotations by 21

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KEY PERFORMANCE AREA (KPA)	IDP GOAL / OBJECTIVE	KEY PERFORMANCE INDICATOR (KPI)	BASELINE (2011/12) Unaudited	ANNUAL TARGET 2012-13	PERFORMANCE INFORMATION		COMMENTS
					TARGET	ACTUAL	
							September 2012 but no response was received as at 30 September 2012
Service delivery and basic services	Provision of sustainable and adequate access to water resources	Procurement of 15 millilitre water taps	No water taps were procured during the 2011-12	100 water taps procured by 30 September 2012	100 water taps procured by 30 September 2012	No water taps were procured during the 1 st quarter.	No water taps were procured during the 1 st quarter. Adverts were placed for service provider to submit quotations by 21 September 2012 but no response was received as at 30 September 2012
Service delivery and basic services	Provision of sustainable and adequate access to water resources	Procurement of pre-paid electricity meters	Pre-electricity meters were not always available when needed during the 2011-12 financial year	100 pre-paid electricity meters procured by 30 December 2012	50 pre-paid electricity meters procured by 30 September 2012	No pre-paid electricity meters were procured during the 1 st	No pre-paid electricity meters were procured during the 1 st .
Local Economic Development	Promote local economic within the municipality	Payment of SMME's (within Letsemeng jurisdiction) within 20 days of receipt of invoice or statement	SMME's were not always paid within 30 days	100% of local SMME paid within 20 days of receipt of the relevant invoice or statement	100% of local SMME paid within 20 days of receipt of the relevant invoice or statement	No SMME were paid during the 1 st quarter.	No SMME were paid during the 1 st quarter, due to the fact that there was no transactions that were concluded between the municipality and any SMME.

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KEY PERFORMANCE AREA (KPA)	IDP GOAL / OBJECTIVE	KEY PERFORMANCE INDICATOR (KPI)	BASELINE (2011/12) Unaudited	ANNUAL TARGET 2012-13	PERFORMANCE INFORMATION		COMMENTS
					TARGET	ACTUAL	

**ACTUAL PERFORMANCE ON PRE-DETERMINED OBJECTIVE:
NON-FINANCIAL BUDGET AND TREASURY OFFICE
October 2012 – December 2012**

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					TARGET	ACTUAL	
Municipal transformation and institutional development	Promote and enhance skills development and capacity building	Appointment and training of officials within the Credit Control Unit	Only one position / person dealing with credit control and debt collection functions	All position within the Credit Control Unit and debtors section filled and training provided to officials	Advertisement of post made and interviews held	No positions were filled within the Credit Control Unit	No positions were filled within the Credit Control Unit. The positions were advertised on the 15 March 2012 and were re-advertise again during October 2012.
Municipal Financial Viability and Management	Improvement of the revenue management and collection	Compile a monthly cut-off list for non-paid / arrear accounts	No monthly cut-off list is compiled for non-paid / arrear accounts	12 monthly cut-off list compiled and submitted to the Municipal Manager for approval	3 monthly cut-off list (Oct, Nov & Dec)	There were monthly cut-off for the period under review	The BTO produced the cut off lists although cut offs were never effected by the Technical Department
Municipal Financial Viability and Management	Improve customer care relations with consumers and other stakeholders	Customer Care Charter developed	No Customer Care Charter was in place during the 2011-12 financial year	Development of a Customer Care Charter by 30 November 2012	Customer care Charter developed by 30 November 2012	No Customer care Charter has been developed.	No Customer care Charter has been developed. The Municipality has advertised for call for proposal on public participation and the customer charter will be developed by the successful service provider.
Municipal	Improvement of	Increase in	The average	Improve the	Improve	The payment	The payment rate is at 69%

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KEY PERFORMANCE AREA (KPA)	IDP GOAL / OBJECTIVE	KEY PERFORMANCE INDICATOR (KPI)	BASELINE	ANNUAL TARGET 2012-13	PERFORMANCE INFORMATION		COMMENTS
					TARGET	ACTUAL	
Financial Viability and Management	the revenue management and collection	payment rate for services	payment rate is 70% for the 2011-12 financial year	payment rate to 80% by 30 June 2013	payment rate to 72% by 30 December 2012	rate is at 69% for the period under review.	for the period under review.
Municipal Financial Viability and Management	Improvement of the revenue management and collection	Indigent register compiled and updated on a monthly basis	Update done on a quarterly basis to the Mayor and subsequently to Council	12 updates made on the Indigent Register	3 updates of the Indigent Register	Still busy with updating the indigent register	The indigent register was updated monthly for the period under review.
Municipal Financial Viability and Management	Improvement of the revenue management and collection	Procurement of an electronic metering system	No electronic metering system was in place / used during the 2011-12 financial year	An electronic metering system procured by 30 October 2012	An electronic metering system in place by 30 October 2012	No electronic metering system in place	No electronic metering system in place. The municipality has called for proposal in this regard during January 2013
Municipal Financial Viability and Management	Effective billing of consumers for services rendered	Number of consumers billed on a monthly basis	Completeness and accuracy of consumers list unknown	95% of consumers billed timeously on a monthly basis	95% of consumers billed on a monthly basis	96% of consumers were billed on a monthly basis.	All the consumers are billed on a monthly basis. The total number of consumers amounts to 11 546 and the number of accounts issued is 12 014. About 96% of consumers billed.

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					TARGET	ACTUAL	
Municipal Financial Viability and Management	To identify and investigate inaccurate meter readings / consumptions.	Monthly variance report printed on a monthly basis and variance investigated	No monthly variance report were produced on a monthly basis and variance were only attended when raised by consumers	12 monthly variance reports	3 monthly variance reports	No monthly variance reports were generated.	No monthly variance reports were generated for the period under review.
Service Delivery and Free Basic services	Ensure provision and reporting on Free Basic Services	Free basic services quarterly monitoring report/template submitted to Cogta	Late submission of Free Basic Services quarterly monitoring report/template submitted to Cogta	4 Free Basic Services quarterly monitoring report/template submitted to Cogta within 10 working days after the end of the quarter	1 Free basic services quarterly monitoring report/template submitted to Cogta within 10 working days after the end of the quarter	The Free basic services quarterly monitoring report was submitted to Cogta on 10 January 2013.	The Free basic services quarterly monitoring report was submitted to Cogta on 10 January 2013.
Municipal Financial Viability and Management	Reduce the long outstanding debt	Revenue strategy submitted to Finance Committee on long outstanding debts and	No revenue collection strategy / plan in place	Revenue collection strategy / plan introduced by August 2012 and accounts	Pound to Pound	Revenue collection plan was compiled	Revenue collection strategy / plan is in place. The strategy is in the form of a report that analysed the revenue streams / sources and indicating what measures

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KEY PERFORMANCE AREA (KPA)	IDP GOAL / OBJECTIVE	KEY PERFORMANCE INDICATOR (KPI)	BASELINE	ANNUAL TARGET 2012-13	PERFORMANCE INFORMATION		COMMENTS
					TARGET	ACTUAL	
		collecting agent appointed		handed to collecting agents			needs to be implemented to reduce the loss of revenue.
Good governance and community participation	Financial and performance reporting done in accordance with the applicable legislation	Monthly financial reporting performed.	Only Appendix B returns were submitted to NT/PT	Submission of 12 section 71 reports to the Municipal Manager; Mayor and NT/PT in Schedule C and Appendix B returns	3 Schedule C reports and Appendix B returns submitted to the Municipal Manager; Mayor and NT/PT within 10 working days	The schedule C reports and Appendix B were completed monthly.	The schedule C reports and Appendix B were completed on a monthly basis and submitted to Mayor, MM, NT and PT.
Good governance and community participation	Financial and performance reporting done in accordance with the applicable legislation	Quarterly financial reporting performed	Quarterly reports were submitted to the Municipal Manager and Mayor	4 quarterly reports submitted to the Municipal Manager; Mayor and Council on the implementation of the annual budget and performance assessment	1 quarterly report performed on the implementation of the annual budget	The quarterly report was performed on the implementation of the annual budget and performance assessment.	The quarterly report will be submitted to Mayor and Municipal Manager.

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					TARGET	ACTUAL	
Municipal Financial Viability and Management	Ensure transparent; cost and effective and economical procurement processes	Quarterly report on the implementation of the Supply Chain Management policy	Report on the implementation of the SCM Policy was submitted as part of the quarter performance report	4 quarterly reports submitted to the Municipal Manager and Mayor on the implementation of the Supply Chain Management policy	1 quarterly report on the implementation of SCM Policy (contracts above R100 000; tenders awarded and expenditure classification)	Quarterly report on implementation of SCM Policy	Quarterly report on implementation of the SCM policy will be submitted to the Municipal Manager and the Mayor as part of the quarterly report (i.e. second quarter ending 31 December 2012) and will comprise of the contracts above R100 000; tenders awarded and expenditure classification.
Municipal Financial Viability and Management	Ensure transparent reporting on supply chain management processes	Registers for irregular, unauthorised, fruitless and wasteful expenditure	Registers were not kept up to date	4 quarterly reports on irregular, unauthorised, fruitless and wasteful expenditure registers	1 quarterly report on irregular, unauthorised, fruitless and wasteful expenditure registers	Register is kept up to date	Register for irregular, unauthorised, fruitless and wasteful expenditure was compiled on a monthly basis and will be submitted to the Mayor and Municipal Manager as part of the quarterly report for the quarter ending 31 December 2012.
Municipal Financial Viability and Management	Ensure transparent reporting on	Report on contracts / awards above	Contracts above R100 000 were	100% of awards above R100 000	3 reports on awards of contracts above	Contracts above R100 000 have	The contracts above R100 000 were not reported to National Treasury.

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KEY PERFORMANCE AREA (KPA)	IDP GOAL / OBJECTIVE	KEY PERFORMANCE INDICATOR (KPI)	BASELINE	ANNUAL TARGET 2012-13	PERFORMANCE INFORMATION		COMMENTS
					TARGET	ACTUAL	
	supply chain management processes	R100 000	not reported on time to NT and Council	reported to NT monthly and to Council quarterly	R100 000	not been submitted to NT but will be submitted to Council on time.	The contracts above R100 000 will be submitted to Council, through the quarterly report to be tabled by the Mayor.
Municipal Financial Viability and Management	Ensure transparent; cost effective and economical procurement processes	Number of tenders within the BTO awarded within 90 days from date of advertisement	No tender within the BTO was finalised within 90 days from date of advertisement	All tenders within the BTO to be awarded within 90 days from date of advertisement	All tenders be awarded within 90 days from date of advertisement	No tenders were awarded in the BTO for the period under review.	No tenders were awarded in the BTO for the period under review.
Municipal Financial Viability and Management	To ensure timeous payments of salaries	Payment of salaries to Councillors, and employees made on time (25 th of each month or prior)	Salaries were not always paid on time (25 th of each month)	12 salary payments made to Councillors and employees	3 monthly payments made on or before the 25 th of each month	The salaries of all the employees and Councillors were paid on time.	The salaries of all the employees and Councillors were paid on time. October 2012, were paid on the 25 November 2012 were paid on the 23 December 2012 were paid on the 20
Municipal Financial Viability and Management	To ensure timeous salary deduction on Councillor's and	Payments to third parties made on time	Third party payments were made by at least the 7 th of	Third parties paid within 7 days from the salary payment	3 third-party payments made within 7 days from	Payments to 3 rd parties were made on time.	Payments were made to 3 rd parties within 7 working days. October 2012, were paid on

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					TARGET	ACTUAL	
	employee's salaries to the relevant third parties		each month	date	salary payment date		30 November 2012, were paid on 27 December 2012, were paid on 27
Municipal Financial Viability and Management	Ensure effective expenditure management	Percentage of creditors paid within 30 days	Creditors were not always paid within 30 days after receiving the relevant statement / invoice	90% of the creditors paid within 30 days after receiving the relevant/correct statement or invoice	90% of the creditors pay within 30 days after receiving the relevant/correct statement or invoice	Creditors were not always paid within 30 days after receiving the invoice or statement.	Creditors were not always paid within 30 days after receiving the invoice or statement. At some instances the necessary documents (order form and requisition form) were not attached to the invoice.
Municipal Financial Viability and Management	Conditional grants used and utilised in line with the conditional framework	FMG grants spend by 30 June 2013	100% spending on FMG was achieved late in June 2012	100% spending on FMG	25% spending on FMG grant	7.6% was spent on FMG grant during this period	7.6% was spent on FMG grant during this period under review. This is due to interns been appointed towards the end of the quarter, in the middle of November.
Municipal Financial Viability and Management	Conditional grants used and utilised in line with the conditional framework	MSIG grants spend by 30 June 2013	100% spending on MSIG was achieved late in June 2012	100% spending on MSIG	30% spending on MSIG grant	18% was spent on MSIG grant.	18% was spent on MSIG grant.

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KEY PERFORMANCE AREA (KPA)	IDP GOAL / OBJECTIVE	KEY PERFORMANCE INDICATOR (KPI)	BASELINE	ANNUAL TARGET 2012-13	PERFORMANCE INFORMATION		COMMENTS
					TARGET	ACTUAL	
Municipal Financial Viability and Management	Conditional grants used and utilised in line with the conditional framework	Grant register for FMG and MSIG conditional grants	The grant register for FMG and MSIG were only compiled by year end during the 2011-12 financial year	FMG and MSIG grant registers updated on a monthly basis	3 updates of the FMG and MSIG grant registers	3 grant registers for MSIG and FMG were updated on a monthly basis from October till December 2012	Grant registers for MSIG and FMG were updated on a monthly basis.
Good governance and community participation	Achievement of the 2014 clean audit objectives	Quarterly reports to management and Council on resolving of PROPAC resolutions pertaining to the BTO	No quarterly reports to Management and Council on resolution of PROPAC queries	100% of the PROPAC resolution implemented as required	25%	No reports were submitted to Management and Council on PROPAC queries	No reports were submitted to Management and Council on PROPAC queries. No resolutions were submitted to the Municipality (the last sitting for the municipality on Propac was on the 20 April 2012).
Good governance and community participation	Compile the Annual Financial Statements for submission to AGSA	2011-12 Annual Financial Statements compiled and submitted to AGSA	2010-11 annual financial statements were compiled and submitted to AGSA by 31 August 2011	Submission of 2011-12 AFS 31 August 2012	First quarter financial statements prepared by October 2012	The financial statements for the first quarter were not compiled.	The financial statements for the first quarter were not compiled due to audit.

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KEY PERFORMANCE AREA (KPA)	IDP GOAL / OBJECTIVE	KEY PERFORMANCE INDICATOR (KPI)	BASELINE	ANNUAL TARGET 2012-13	PERFORMANCE INFORMATION		COMMENTS
					TARGET	ACTUAL	
Good governance and community participation	Achievement of the 2014 clean audit objectives	Audit recovery plan developed in response to audit queries raised on the audit report / management report	Audit recovery plan was only developed in January 2012 (instead of December 2011)	Develop audit recovery plan for 2011-12 audit by 31 December 2012 for audit exceptions relating to BTO	Audit recovery plan developed by 31 December 2012	No audit recovery plan was developed	No audit recovery plan was developed by 31 December 2012
Municipal transformation and institutional development	Institutional capacity and development	Appointment of staff in critical positions within BTO	Only four FM Interns which is not in line with the FMG conditions	Appointment of 5 FM Interns by 01 October 2012	5 FM Interns appointed by 01 October 2012	The 5 interns were appointed on 12 November 2012	The 5 interns were appointed on 12 November 2012 due to delays in conducting short listing and interviews.
Good governance and community participation	Promote the culture of consultation within the BTO	Number of departmental meetings held (minutes / audio files)	Four departmental meetings were held during the 2011-12 financial year	12 departmental meetings held on a monthly basis	3 departmental meetings held	2 departmental meetings were held in the BTO department.	Two (2) departmental meetings were held in the BTO department on 29 October 2012 and 11 December 2012. November there was no meeting due to audit.
Good governance and community participation	Promote the culture of consultation between the Administration	Number of Finance Committee meetings held (minutes / audio)	Two Finance Committee meeting were held during the 2011-12	4 Finance Committee meetings held	1 Finance Committee meetings held	The Finance Committee held the second meeting on the	The Finance Committee held a meeting on the 02 October 2012

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KEY PERFORMANCE AREA (KPA)	IDP GOAL / OBJECTIVE	KEY PERFORMANCE INDICATOR (KPI)	BASELINE	ANNUAL TARGET 2012-13	PERFORMANCE INFORMATION		COMMENTS
					TARGET	ACTUAL	
	and Council Committees	files)	financial year			02 October 2012	
Good governance and community participation	Promote Intergovernmental Relations within the provincial and district level	Number of CFO Forums attended	The CFO did not attend all CFO Forums co-ordinated by PT and Xhariep DM	Attend all provincial CFO Forum co-ordinated by PT and all district CFO Forum co-ordinated by Xhariep DM	Attend all CFO Forum held under the first quarter	There was CFO Forum on the 04 December 2012 and the CFO could not attend due to the finalization of the audit.	There was CFO Forum on the 04 December 2012 and the CFO could not attend due to the finalization of the audit.
Municipal transformation and institutional development	Capacity building opportunities and skills programs	Number of external trainings attended by BTO staff	No records of number of trainings attended by BTO officials during the 2011-12 financial year	5 officials trained on GRAP; 2 officials trained on Revenue Management; 2 officials trained on SCM; 1 Councillor trained Oversight Role on Cllrs.	1 Councillor trained on Oversight Role of Cllrs	None of the Councillors was trained on Oversight Role of Cllrs	None of the Councillors was trained on Oversight Role of Cllrs
Service delivery and basic	Existence of a reliable fleet for	Procurement of bakkies for the	No vehicles were	Two bakkies procured for	Two bakkies procured for	No bakkies were procured	No bakkies were procured for Technical Department

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					TARGET	ACTUAL	
services	service delivery purposes	Technical Department	purchased for the Technical Department during the 2011-12 financial year	the Technical Department by 30 November 2012	the Technical Department by 30 November 2012	for Technical Department during the 2 nd quarter	during the 2 nd quarter. Target to be achieved in the 3 rd quarter
Service delivery and basic services	Provision of sustainable and adequate access to water resources	Procurement of household water meters	No household water meters were procured during the 2011-12 financial year	200 water meters procured by 30 December 2012	50 water meters procured by 30 December 2012	No water meters were procured during the 2 nd quarter	No water meters were procured during the 2 nd quarter. Adverts were placed for service provider to submit quotations by 21 September 2012 but no response was received.
Service delivery and basic services	Provision of sustainable and adequate access to water resources	Procurement of pre-paid electricity meters	Pre-electricity meters were not always available when needed during the 2011-12 financial year	100 pre-paid electricity meters procured by 30 December 2012	50 pre-paid electricity meters procured by 30 September 2012	No pre-paid electricity meters were procured during the 2 nd quarter	No pre-paid electricity meters were procured during the 2 nd quarter. Call for proposal is on public domain.
Local Economic Development	Promote local economic within the municipality	Payment of SMME's (within Letsemeng jurisdiction) within 20 days of receipt of invoice or statement	SMME's were not always paid within 30 days	100% of local SMME paid within 20 days of receipt of the relevant invoice or statement	100% of local SMME paid within 20 days of receipt of the relevant invoice or statement	No SMME were paid during the 2 nd quarter.	No SMME were paid during the 2 nd quarter, due to the fact that there was no transactions that were concluded between the municipality and any SMME.

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3.2 Performance Assessment (Technical Department)

Performance Assessment – Technical Department

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					1ST	2nd	ACHIEVED/NOT ACHIEVED	COMMENTS
BASIC SERVICES DELIVERY	1. To provide internal gravel, Paved and tarred roads.	Reduction in safety complaints and incident claims against the Municipality.	No roads and storm water technician	Appointment of roads and storm water technician	Advertisement of the technician post	Post not yet filled	Not Achieved	Shortlisting is completed but interviews not yet held
		To make internal streets accessible and drivable	60 km of internal streets in bad conditions	30 km to be gravelled and bladed	Identify streets to be gravelled and bladed per town	20 km gravelled and bladed	Achieved	Koffiefontein-Completed. Luckhoff-Completed. Petrusburg- 90% completed. Jacobsdal-completed. Oppermans-completed.
		To pave access roads and build storm water	Access streets 2 km to be paved roads in Jacobsdal	2 km of access roads to be paved	Project under construction	Road paved and completed	Achieved	Construction 90% completed
	2. Storm water	To reduce the	No Road	Provision of	Appointment	Final draft	Partly	Still at a draft

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KEY PERFORMANCE AREA (KPA)	IDP GOAL / OBJECTIVE	KEY PERFORMANCE INDICATOR (KPI)	BASELINE (2011-12 FIN YR) UNAUDITED	ANNUAL TARGET 2012-13	1ST	2nd	ACHIEVED/NOT ACHIEVED	COMMENTS
	management and road maintenance plan	risks of drowning within the community and the inconvenience of access to property	maintenance plan and policy	Road Maintenance Plan and Policy	t letters have been issued to the consultant for road maintenance plans only.	not yet submitted	Achieved	stage
	To provide potable water as per Blue Drop standard	Reduction in water quality complaints	Water quality complains received from the community	Employment of Water Quality Technician,	Advertisement of water Quality technician	Interview stage	Achieved	Still at interview stage
	Improve the quality of drinking water	No qualified plant operators	20 water plant operators to be trained	10 training of water plant operators	10 Operators have been trained.	Operators being trained internally	Partly Achieved.	Register the remaining operators for training with DWA
	To provide	Reduction in	Storage of	Upgrading of 2	The	Upgrading of water plants	Achieved	Luckhoff and Jacobsdal water

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KEY PERFORMANCE AREA (KPA)	IDP GOAL / OBJECTIVE	KEY PERFORMANCE INDICATOR (KPI)	BASELINE (2011-12 FIN YR) UNAUDITED	ANNUAL TARGET 2012-13	1ST	2nd	ACHIEVED/NOT ACHIEVED	COMMENTS
	water system that supply the adequate quantity to the local community	water shortages and maintenance costs Adequate, uninterrupted water supply to local communities	both raw water and reservoirs not adequate	water plants and installation of 1 reservoir	technical reports have been submitted to the relevant sector department.	at registration phase and reservoir erected and completed		purification plants to be upgraded but process is at registration stage with DWA for MIG funding, Reservoir in Petrusburg constructed and completed
	Water Supply Demand management Plan	Provision of credible and implementable water supply demand management plan	No water supply demand management plan in place	To develop water supply demand management plan	Development of scope of work to be done and draft plan has been completed	Service provider appointed by DWA	Achieved	Sedibeng Water ready to submit the first draft
	Sufficient, efficient internal and bulk sewerage networks.	Reduction in sewage spills and provision of a hygienic environment of low health risk to the local communities.	Upgrading of internal and bulk sewerage network system	Upgrading of 2 sewer plant	Submit the technical report to DWA for approval	Technical report submitted for funding through MIG Funds	Achieved	Awaiting response from the relevant sector department (DWA)

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KEY PERFORMANCE AREA (KPA)	IDP GOAL / OBJECTIVE	KEY PERFORMANCE INDICATOR (KPI)	BASELINE (2011-12 FIN YR) UNAUDITED	ANNUAL TARGET 2012-13			ACHIEVED/NOT ACHIEVED	COMMENTS
					1ST	2nd		
	To effect efficient management of the electrical division	Appointment of personnel in electrical unit	No qualified electrician	Appointment of qualified electrician	Advertising of position	Interview stage	Achieved	Shortlisting done by interview not yet held
	To provide an integrated waste management plan	Provision of intergraded waste management plan	No waste management plan	Approved integrated Solid Waste Management Plan	Drafting and approval of terms of reference for the drafting of the plan	Service provider not yet appointed	Not Achieved	Sourcing out of the suitable qualified service provider

3.3 Performance Assessment (Corporate Services Department)

Performance Assessment - Corporate Service Department

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KEY PERFORMANCE AREA	IDP GOAL/OBJECTIVE	KEY PERFORMANCE INDICATOR (KPI)	ANNUAL TARGET	2 nd QUARTERLY TARGET	ACHIEVEMENTS/ NON-ACHIEVEMENT	COMMENTS
Good Governance	Improved Service delivery/Customer Care	-60 Employees Trained on Batho Pele Principles (Registers/Training report will serve as evidence)	60 Employees trained on Batho Pele Principles	20 Employees trained on Batho Pele Principles	100% Achieved: 46 Employees attended training on Ethics Employment as part of HR Policy	Achieved 46 Employees attended which is above set target (of 20 employees)
Good Governance	Human Capital Development and Productivity	-Attendance register for 80 Employees trained on Operational Activities -6 Councillors trained on approved by-laws and approved policies; -Training report; -Feedback from Heads of departments	-80 Employees trained on by-laws and approved policies; -6 Councillors trained on by-laws and approved policies	-20 Employees trained on policies and by-laws; -2 Councillors trained on by-laws and approved policies	-100% Achieved- 46 Employees trained on HR Policy and new Salary Wage Agreement -50% Partially Achieved by-laws (only 1 Councillor in Jacobsdal trained) -Workshop on by-laws conducted to Ward Committee members	Process of finalising by-laws still pending due to turn over on the side of public participation.
Good Governance	Stability of Council	-Schedule for Council Meeting; -Schedule for Section 79 Committee	4x Schedule/Programme for Council meeting, Section 79 Committees and	1 x Programme for Council, Section 79 and Ward Committee	100% Achieved: Two Section 79 Committee meetings held on the 4 th October	See attached minutes

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		meetings; -Schedule for Committee meetings	Ward Committees	meetings	2012 & 4 th December 2012.	
Good Governance	Stability of Council	<p>-Minutes of 4 Ordinary Council meetings;</p> <p>-Agenda for Council issued 24 hours before the date of the meeting;</p> <p>-Minutes of Ordinary Council submitted to Accounting Officer 3 days after the Council meeting;</p> <p>-Resolution by Council capture on Execution list.</p>	<p>-4 Ordinary Council meetings convene;</p> <p>-Agenda for Council meeting issued to Councillors 24 hours before the date of the meeting;</p> <p>-Minutes for Council submitted to the Accounting Officer 3 days after the Council meeting.</p>	<p>-1 Ordinary Council meeting convene;</p> <p>-Agenda for Council meeting issued to Councillors 24 hours before the date of the meeting;</p> <p>-Minutes for Council submitted to the Accounting Officer 3 days after the Council meeting.</p>	<p>100% Achieved: 1 Ordinary meeting and 2 Special meetings held on the following dates:</p> <p>-Ordinary Council meeting held on the 07 December 2012;</p> <p>-Special Council meeting held on the 14th November 2012;</p> <p>-Special Council meeting held on the 14th December 2012</p> <p>-Agenda for Council meeting issued to Councillors 24 hours before the date of meeting;</p>	Attached Agenda and minutes for Ordinary Council meeting.

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					-Minutes for Council submitted to the Accounting Officer 3 days after the meeting.	
Good Governance	Discipline in the institution	Report on Disciplinary cases	<p>-50 Employees training on Disciplinary Code and procedures;</p> <p>-Cases reported and attended within 90 days;</p>	<p>-Cases reported and attended within 90 days;</p> <p>- Progress report on disciplinary cases submitted to the Municipal Manager</p>	<p>50% Partially Achieved:</p> <p>-1x Official Dismissed;</p> <p>-Conciliation case (dismissal) was held on the 5th December 2012;</p> <p>-Hearing held on 7th November 2012 for official on suspension;</p> <p>-1x Official issued with Audi Alter am Partem rule;</p> <p>-2 Cases reported from Technical department and resolved through Counselling.</p> <p>-Hearing for fraud</p>	<p>Outstanding cases are the following:</p> <p>-Arbitration (official dismissed);</p> <p>-Fraud electric tickets (internal process pending);</p> <p>-Public instigation (internal process pending);</p> <p>-Insubordination (internal process pending).</p>

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					<p>electric ticket was set for 7th November 2012 and postponed until further notice;</p> <p>-Municipality lost arbitration on one of the cases.</p>	
Good Governance	-Recruitment and Selection policies and procedures	<p>-HR Policy Approved and Implemented</p> <p>-Attendance register for training of Employees and Councillors</p>	<p>-HR Policy Approved and Effectively Implemented;</p> <p>-70 Employees and 6 Councillors.</p>	-20 Employees trained and 2 Councillors trained	<p>50% Partially Achieved: 46 Employees trained and none of Councillors trained</p>	-Training/Workshop to Councillors is still pending due to busy schedule.

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Good Governance	Leave management	<ul style="list-style-type: none"> -Accurate and reconciled leave register; -Leave applications fully completed, signed by relevant parties and relevant supporting documents attached; -Annual leave programme obtain from departments -Attendance register for leave training 	<ul style="list-style-type: none"> -Leave register effectively managed and reconciled; -All relevant supporting documents attached to leave applications; -Annual leave plan in place -50 Employees and 6 Councillors trained on leave policy 	<ul style="list-style-type: none"> -Leave register in place and accurate -Relevant supporting documents attached to application (if applicable) 	100% Achieved: All leave applications are captured on system	Leave applications for December 2012 are captured in January 2012.
Good Governance	Effective Employee Wellness	<ul style="list-style-type: none"> -Approved Employee Wellness Policy and Occupational Health and safety; -Attendance register for training; -Report on reported cases; 	<ul style="list-style-type: none"> -Employee Wellness Policy approved; -30 Employees trained; -Technical employees to be sent for health check-up; 	<ul style="list-style-type: none"> -20 Employees trained; -30 Employees referred for medical check-up. 	<ul style="list-style-type: none"> -50% Partially Achieved: 46 Employees trained on Employee Wellness Policy; -Request for list of employees to undergo medical check-up is done. 	3 of employees were recommended by the General Doctor to deem unfit to work and arrangement has been made to refer them to the Specialist for final recommendation.

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		-Health report from Doctor; -Non-compliance environment reported.	-Non-compliance environment reported			
Good Governance	Availability of resources	- Advertisement of posts; -Appointment letters -Submission for Short listed and Interviews conducted	-Technical Manager, Corporate Service Manager and Accounting Service Manager posts filled	-Critical Posts advertised; -Shortlisting and Interviewing process unfold	80% Partially Achieved: 46 Critical posts advertised and shortlisting is completed only to 7 positions.	The following positions advertised: -HR Manager; -SDF; -Asset Management Practitioner; -Supply Chain Practitioner; -Head of Expenditure; -Income and Budget Manager; -IDP/LED; -Community Service Manager; -Storm Water Technician; -Water Technician; -Electrician; -Payroll officer; -4x Unit Managers; -17x General Workers; -6 Finance positions (Credit Controllers & Data Capturers; -Messenger/Driver; -Committee Clerk; -Administration Clerk; -Technical Officer; -Administration Manager;

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						-Legal Service Practitioner; -YDP; -Special Programme Officer; -Public Participation Officer; -PA of Mayor;
Good Governance	Human Capital Development and productivity	-List of identified employees and allocated with mentors; -Quarterly reports submitted; -Minutes of meetings with employees and mentors	The process is planned for 2012/13 financial year	-Employees identified and allocated with mentors; -Meetings held with employees and mentors	80% Partially Achieved: - 5 Interns appointed and allocated with mentors; -4 Former Interns absorbed and allocated with mentors; -1x Temporary worker mentored at finance section; 1x HR Clerk mentored as HR Officer; 1x Cleaner allocated to registry and mentored. -Meetings are held on monthly basis.	None
Financial Viability and Management	Effective budget management	-Training register for S & T and Overtime policies; Budget expenditure report for department;	-50 Employees and 6 Councillors trained on overtime policy and S& T policy;	-Overtime Policy, S&T Policy, Allowances policies to be approved by	Not Achieved	Policy not presented to Employees and Councillors.

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		-Overtime reports; -S &T reports	-No overspending and under spending on budget expenditure report	Council		
Good Governance	Communication Strategy	-Communication Strategy Plan in place; -Attendance Register for training	-No Communication strategy in place	Communication Strategy developed and approved.	30% Partially Achieved: -Draft still under construction	Communication Strategy Policy will be finalised by the end of February 2013
Good Governance	Effective and Efficient Record management system	-Record Management Policy in place; -Training conducted to employees and Councillors	-No record management in place	Record management policy developed and approved by Council	30% Partially achieved: -Draft still under construction.	Record Management Policy to be finalised by the end of February 2013.
Good Governance	Effective Implementation of the Municipal Employment Equity ratio	-Employment Equity Plan in place; -Attendance register for Employment Equity training; -Human Resource report; -Skill development report	Draft Employment Equity Policy	-Equity Plan developed and approved; -20 Employees trained on Equity Plan and Employment Equity Policy; - Implementation of Equity Plan	60% Partially Achieved: Draft finalised still to be presented to Management and LLF for refinement. -Employment Equity Policy approved and 46 Employees	Equity Plan to be finalised by the end of February 2013

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				and Employment Equity Policy.	trained.	
Good Governance	Organisational Performance Management System development	<ul style="list-style-type: none"> -Approved WSP; -Training nomination list; -Reports on training conducted/attendance register; -Departmental Performance reports 	WSP for 2012/13 approved	-Nominations for training submitted and employees attend trainings	<p>50% Partially Achieved:</p> <ul style="list-style-type: none"> -4 Employees attending MFMP Programme; -1 Employee completed CPMD; -10 Employees completed training on boiler making; -4 Former Interns graduated for MFMP Programme; -1 Cleaner passed Grade 11; -2 Employees graduated for LED and IDP Training Programme; -2 Employees completed training Programme on Local Government Accounting; 	25% of Employees will be trained during the 3 rd Quarter.