

1/25/2020

Mid-Year Budget and Performance



TL Mkhwane
Municipal Manager

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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.

LETSEMENG LOCAL MUNICIPALITY

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(053) 33 00200

Office of the municipal Manager

To: Mayor: Letsemeng Local Municipality
Cllr. S. Bahumi

From: Municipal Manager
Mr. Mkhwane

Re: Submission of the 2019/20 mid-year budget and
performance assessment of Letsemeng Local Municipality

Honourable Mayor

In accordance with section 72 of the Municipal Finance Management Act [MFMA], I submit the required statement assessing the performance of Letsemeng Local Municipality during the first half of the 2019/20 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 Sec 54 of the MFMA are also included in this report for your consideration.



Mr. TL. Mkhwane
Municipal Manager

Date: 24 January 2020

Received by:



Cllr. S. Bahumi
Mayor

Date: 24 January 2020

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OFFICE OF THE MUNICIPAL MANAGER

To whom it may concern

Re: Quality Certificate for 2019-20 Mid-year Assessment Report

I, **Lucas Mkhwane**, the Municipal **Manager of Letsemeng Local Municipality (FS161)**, hereby certify that the mid-year assessment report has been prepared 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 2019-20 financial year.

Name: Mr. Lucas Mkhwane

Municipality: Letsemeng Local Municipality

Signature:

A handwritten signature in black ink, appearing to be 'Lucas Mkhwane', written over a light blue background.

Date: 24 January 2020

1 PART 1 – MID-YEAR PERFORMANCE ASSESSMENT

1.1 BACKGROUND TO THE MID-YEAR PERFORMANCE 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 includes a detailed review of:

1. the actual revenue collected from all main sources for the period 1 July 2019 till 31 December 2019;
2. the actual operating expenditure incurred for all votes and types expenditure for the period 1 July 2019 till 31 December 2019;
3. the actual and projected expenditure on all capital projects for the period 01 July 2019 till 31 December 2019,
4. debtors age analysis as at 31 December 2019;
5. creditors age analysis as at 31 December 2019;
6. actual cash-flow for the period ended 31 December 2019;

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 R147 million. The following is a summary of the 2019/20 budget (classified by main revenue source):

PROPERTY RATES AND SERVICE CHARGES AS AT 31 DECEMBER 2019									
Revenue Source	Approved Budget	July 19	August 19	September 19	October 19	November 19	December 19	Total Billing	
		Billed	Billed	Billed	Billed	Billed	Billed	R	%
Property rates	20,826,444	1,817,943	1,805,628	1,810,868	2,258,898	2,154,038	2,154,038	12,001,413	58%
Service charges: electricity:consumption	8,914,206	303,212	251,748	184,263	181,305	227,043	361,777	1,509,349	17%
Service charges: water	9,325,980	539,406.15	544,778	601,644	677,601	587,477	610,773	3,561,679	38%
Service charges: waste water management	10,534,181	843,814	840,082	838,797	838,348	662,411	662,298	4,685,750	44%
Service charges: waste management	11,058,961	834,648	833,337	834,047	827,300	681,778	681,669	4,692,779	42%
Total	60,659,772	4,339,022	4,275,573	4,269,619	4,783,453	4,312,748	4,470,555	26,450,969	44%

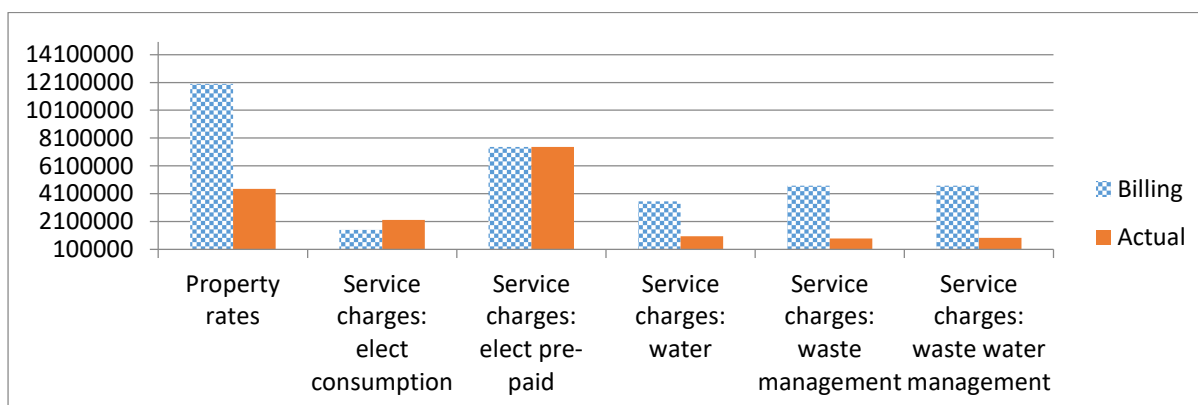
Revenue generated from property rates and service charges forms a significant percentage of the revenue source of the municipality. The approved budget for property rates and service charges amount to R60 million. For the period under review the actual billed revenue on property rates and service charges to date amounts to R26 million.

The billing of the municipality is satisfactorily on certain revenue sources. On average, at least 50% of the budgeted amount should have been billed as of the 31st December 2019. However, as depicted by the table above there are revenue sources that are above the average which is property rates. Water, electricity consumption, waste water management and waste management billing are below the average of 50% this is due to under budgeting, therefore there will have to be adjustments on those revenue sources.

The table below indicates the actual collection / receipts versus billed amounts for the period under review.

BILLING VS ACTUAL PROPERTY RATES AND SERVICE CHARGES AS AT 31 DECEMBER 2019									
Revenue Source	Year to date Billing	July 19	August 19	September 19	October 19	November 19	December 19	Total Actual	
		Actual	Actual	Actual	Actual	Actual	Actual	R	%
Property Rates	12,001,413	492,638	876,916	568,253	1,796,416	379,160	347,137	4,460,521	37%
Service charges electricity Consumption	1,509,349	328937.79	532240	353141	400,196	245,522	360,289	2,220,326	147%
Service charges electricity Pre-Paid	7,459,081	1,323,309	1,265,649	1,148,452	1,168,924	1,220,769	1,331,979	7,459,081	100%
Service charges: Water	3,561,679	198302.85	181889	142346	254,360	135,501	131,854	1,044,253	29%
Service charges: Waste Water Management	4,685,750	186,039	169,098	140,050	210,207	112,845	115,230	933,470	20%
Service charges: Waste Management	4,692,779	175,845	171,720	126,078	197,921	103,737	118,729	894,029	19%
Total	33,910,050	2,705,072	3,197,512	2,478,320	4,028,024	2,197,534	2,405,217	17,011,679	50%

Property rates collected amounts to R4 million which is 37% of the billed amount, which is below the average of 50%. Electricity consumption is 147% of billed amount, the collections is above average. There is no billing on pre-paid electricity; revenue is recognised once the electricity sold has been utilised by the consumer however we are still unable to accurately account for the electricity losses and this need to be remedied. The collection rates are still low for other services i.e. Waste Management, Waste Water Management and Water ranging between 19% - 37%. The low collection is due to non-payment of services by the consumers. Below is the graph showing the movements between the billing and actual collection.



The table above shows low collection rates that have been realised by the municipality during the period under review. The municipality was able to collect about 50% of the billed revenue which is not satisfactory.

There is poor collection on Property rates of 37%, Water 29%, Waste Management 19% and Waste Water Management 20%. The municipality is going to embark on the revenue

enhancement strategy to try to increase the municipality's revenue collection, there is going to be a committee formed that will drive the project.

The table below shows the income from other sources (other than property rates and service charges):

OTHER INCOME AS AT 31 DECEMBER 2019									
Revenue Source	Budget	July 19	August 19	September 19	October 19	November 19	December 19	Total	
								R	%
Rent of facilities and equipment	473,400	19,150	16,426	8,188	8,696	7,014	8,146	67,620	14%
Interest earned - external investments	443,117	50,865	27,807	43,587	22,274	21,230	3,581	169,343	38%
Interest earned - outstanding debtors	4,069,737	6,444	5,586	4,058	9,273	2,947	5,659	33,967	1%
Dividends received	41,236	-	2,128	-	-	-	2,128	4,256	10%
Fines	18,930	2,150	3,400	2,300	3,700	1,900	6,900	20,350	108%
Licenses and permits	4,733	-	-	-	-	-	-	-	0%
Grants and subsidies received - operating	67,103,000	14,528,000	250,000	-	-	450,000	11,023,000	26,251,000	39%
Other revenue	1,059,258	27,173	31,575	23,289	24,721	66,368	63,650	236,776	22%
Total	73,213,411	14,633,782	336,922	81,422	68,664	549,459	11,113,063	26,783,312	37%

The approved budget for other income is R73 million. The year to date collection is at 37% of the budget. The performance on the other sources of revenue is not satisfactory and there is a need for adjustment as some revenue items have been inadequately projected i.e. rent of facilities and equipment, Interest on outstanding debtors, licences and permits, dividends received, and other revenue. Note should be taken that the above are actual receipts and not billed amounts.

Rental of equipment and facilities is very low at 14% as few rentals and non-payment were made during the period under review. Interest earned on internal investments is at 38% due to the fact that the municipality did not invest as expected. Municipality received dividends from senwes, over budgeting was made on this transaction. The amount will be adjusted accordingly during the adjustment budget process.

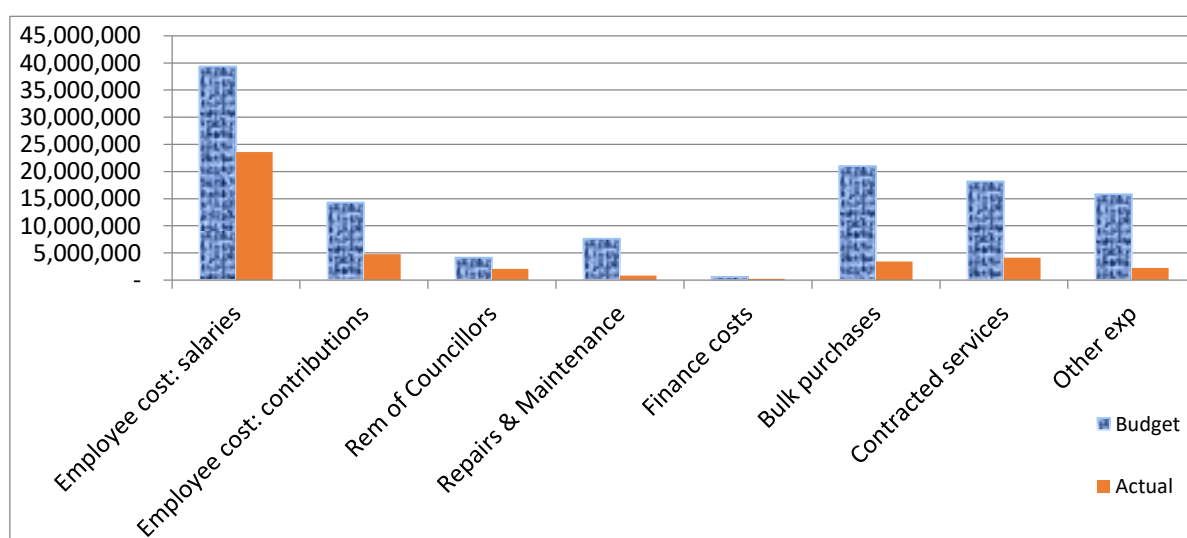
Fines are at 108% of the budgeted amount, this show that more payments of fines was made during the period under review. Licenses and permits are at 0% of the budgeted amount there was no movement. Operating grants and subsidies received amounts to 39% of the budgeted amount; the last trench of the grants will be received in March 2020. Other revenue stands at 22% of the budgeted amount.

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 R182 million.

OPERATING EXPENDITURE AS AT 31 DECEMBER 2019									
Expenditure by type	Budget	July 2019	August 2019	September 2019	October 2019	November 2019	December 2019	Total	
								R	%
Employee related costs- wages & salaries	39,317,000	4,188,301	3,764,332	4,063,498	3,851,661	3,905,520	3,840,373	23,613,684	60%
Employee related costs- social contribution	14,244,000	547,051	1,335,708	545,374	1,269,261	534,764	530,049	4,762,207	33%
Remuneration of councillors	4,127,430	332,854	337,173	354,397	346,996	344,441	348,482	2,064,344	50%
Debt impairment	22,998,000	-	-	-	-	-	-	-	0%
Depreciation and asset impairment	38,649,428	-	-	-	-	-	-	-	0%
Finance costs	600,000	48,386	48,743	48,594	-	51,025	47,475	244,222	41%
Bulk purchases	21,000,000	116,257	542,726	591,361	318,278	8,790	2,544,432	4,121,844	20%
Other materials	7,608,792	116,257	463,214	255,179	11,027	8,790	-	854,467	11%
Contracted services	18,160,417	1,003,491	1,389,702	614,883	506,264	505,899	132,050	4,152,289	23%
General expenses - other	15,822,764	89,145	1,222,906	451,878	246,307	164,972	85,880	2,261,088	14%
Total	182,527,831	6,441,742	9,104,504	6,925,163	6,549,794	5,524,201	7,528,741	42,074,145	23%

The year-to-date expenditure amounts to R42 million which is 23% of the budget. The year-to-date expenditure is still within the budget but the spending is very low due to the financial constraints that the municipality is facing. The spending on employee costs is at 60% which is above the budget by 10% an adjustment needs to be made. There is a need to adjust the original budget for social contribution as the expenditure is below the target amount by 17%.



Remuneration of councillors is at 50%, there will be a need to adjust the budget based on the upper limits that will be received in the current financial period.

Finance costs are at 41% of the budget and this due to late payment of suppliers like Eskom and water board accounts which were caused by the financial constraint the municipality is facing, the amount needs to be adjusted. Bulk purchases are at 20%, an arrangement is made with Eskom and Kalkfontein in order to reduce the outstanding balance. The payment need to be monitored to ensure that we reduce the finance costs on the electricity and water accounts. The spending on other material and contracted services are at 11% and 23% respectively, an adjustment will have to made. The spending on other expenses is at 14% and this is still within the budget but there will be a need to adjust due to the very low spending of the account. There is a need to adjust part of operating budget in line with current performance.

There are no amounts for depreciation and debt impairment for period under review, the calculation for the estimates for this financial period will be made at the end of the financial period, the final estimates will be disclosed on the annual report.

1.2.3 Capital Expenditure

Council has approved the capital expenditure budget of R45 million. The year to date spending is at R9 million which is approximately 20% of the budget. The expenditure was funded from the grants and subsidies from national government.

The following projects that were running for the period under review:

CONSULTANT	PROJECT	VALUE	CONTRACTOR
N/A	Jacobsdal: Upgrading of waste water treatment works (Outfall Sewer line) RETENTION	51,734.73	CEPE Construction
N/A	Jacobsdal: Upgrading of waste water treatment works (Fencing) RETENTION	30,510.26	Rekgaba General Trading
MAT Engineering	Jacobsdal/Ratanang: Construction of waterbourne Sanitation for 202 stands (MIS:240317)	10,331,338.98	Khampro & Sun Success JV
MIB Consulting Engineers	Koffiefontein/Dithlake: Upgrading and refurbishment of Sports facility (MIS:287082)	13,065,000.00	Zalisile Msebenzi, MIB Engineering JV
Flagg Consulting	Construction of new water treatment works for Jacobsdal/Ratanang	24,000,000	Iceburg
Engage Consulting	Sonwabile Sports Facility	2,551,000	Sotika Trading

1.2.4 Cash Flow Statement

The actual cash flow of the municipality since July 2019 to December 2019 is depicted in the latter part of the document. 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.

2 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 31 December 2019 which was standing at R209 million.

DEBTORS AGE ANALYSIS BY SERVICE AS AT 31 DECEMBER 2019										
Details	0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121-150 Days	151-180 Days	181Days- 1 year	Over a year	Total	%
Water Tariffs	870,149	846,793	801,663	736,859	654,368	622,970	5,143,634	32,605,573	42,282,009.00	20%
Electricity Tariffs	392,723	422,688	303,601	268,598	294,540	157,355	1,091,503	3,488,612	6,419,618.94	3%
Rates (Property Rates)	2,015,711	1,764,767	1,543,195	1,073,355	1,049,068	928,355	5,688,648	26,624,564	40,687,663.06	19%
Sewerage / Sanitation Tariffs	834,519	800,733	972,137	944,897	897,601	856,348	5,466,289	26,311,874	37,084,398.37	18%
Refuse Removal Tariffs	804,779	775,881	915,827	888,060	846,974	803,691	5,078,242	25,094,809	35,208,263.51	17%
Housing (Rental Income)	20,607	19,514	19,060	15,798	14,272	13,062	90,856	2,323,734	2,516,903.64	1%
Interest on Arrear Debtor Accounts	857,748	3,240,850	1,724,533	1,718,544	1,628,451	1,558,210	10,856,394	23,367,454	44,952,184.24	21%
Other	12,272	11,623	9,260	13,850	7,460	7,279	22,467	-77,681	6,528.70	0%
Total debtor per service	5,808,507	7,882,850	6,289,276	5,659,961	5,392,733	4,947,270	33,438,033	139,738,939	209,157,569.46	100%

Out of the R209 million outstanding, 67% of the amount has been due over a year. This poses a serious threat to the municipality, this amount is likely to be irrecoverable thereby necessitating a write-off. An amount of R33 million for indigent debtors was written of in the previous financial period of 2018-19.

DEBTORS AGE ANALYSIS BY CUSTOMER GROUP AS AT DECEMBER 2019										
Details	0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121-150 Days	151-180 Days	181Days- 1 year	Over a year	Total	%
Government	578,198	731,330	817,000	473,212	452,476	401,133	2,874,219	9,958,711	16,286,278	8%
Business	805,178	938,380	636,274	549,999	535,249	502,379	3,474,993	11,683,581	19,126,033	9%
Households	4,400,742	6,191,313	4,822,263	4,627,304	4,382,192	4,039,808	27,049,939	118,088,262	173,601,825	83%
Other	24,389	21,827	13,738	9,447	22,816	3,950	38,882	8,385	143,433	0%
Total By Customer Group	5,808,507	7,882,850	6,289,276	5,659,961	5,392,733	4,947,270	33,438,033	139,738,939	209,157,569	100%

The table above further indicates that 83% of the debtors is outstanding from household consumers (which is the high risk in terms of none payment for services).

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. The municipality is going to embark on the revenue collection project which will start February 2020, the team will consist of representatives from different departments.

2.2 Creditors Age Analysis

The creditors of the municipality were standing at R59 million as at 19 December 2019. This amount includes invoices or statements received by the municipality for the services rendered. Below is the list of creditors:



Payee	BALANCE	CURRENT	30 DAYS	60 DAYS	90 DAYS	120 DAYS+	150 + DAYS
SEBATA	R 1,378,707.74						R1,378,707.74
ESKOM PAYMENT ARRANGEMENT	R 38,445,227.97	R 2,833,636.39	R 2,544,432.05	R 2,873,964.46	R 30,193,195.07		
FLEET MANAGEMENT	R 3,524,730.46						3524730.46
DEPARTMENT OF LABOUR	R 439,701.43						R439,701.43
SEDIBENG WATER	R 4,570,626.50	R 4,570,626.50					
WEBBER AND COOPERMAN	R 89,926.62						R 89,926.62
ORANJE RIET	R 488,129.55	R 488,129.55					
NASHUA	R 176,266.01	R 176,266.01					
DURCHARME	R 159,254.94						R 159,254.94
AUDITOR GENERAL PAYMENT ARRANGEMENT	R 666,506.90	R150,000.00	R 800,506.90				
MAXIMUM PROFIT	R 694,413.86	57,883.93	R59,261.10	R121,210.16	R456,058.67		
TSHEBETSO PUMPS AND ENGINEERING	R 29,142.15						R29,142.15
KALKFONTEIN	R 3,551,589.37						R3,551,589.37
CCG	R 494,799.57		-R2,245.00	R26,121.00	-R166,655.50	R75,291.00	R562,288.07
EMS ADVISORY	R 1,045,191.77	R 1,045,191.77					
WITS SCHOOL OF GOVERNANCE	R 58,000.00						R 58,000.00
EMENDO	R 383,360.80						R 383,360.80
NET 15	R 1,071,641.22						R1,071,641.22
UFS	R 196,443.41	-			R110.30	R196,333.11	
KHUSELA	R 1,325,450.00	R 1,325,450.00					
GOLDEN APEX	R 64,010.00		34,860.00	29,150.00			
SHESHA TRADING	R 29,988.75	R 29,988.75					
CPAC AND VALVES	R 15,640.00		15,640.00				
SEDITH HOLDING	R 232,076.70	R 232,076.70					
MELO PTY LTD	R 72,650.00	R 72,650.00					
DE AAR PRINTERS	R 5,296.90	R 5,296.90					
BEYOND INFINITY	R 27,902.46	R 27,902.46					
BOIPELO VINO	R 30,809.44	R 27,219.44	3,590.00				
MOLABA SHUTTLE	R 18,400.00	R 18,400.00					
FIRE EQUIPMENTN SALES AND SERVICES	R 11,620.75	R 11,620.75					
BOITUMELONG THATCHERS	R 1,400.00	R 1,400.00					
MOABIMOKGOSI	R 5,060.00	R 5,060.00					
RE KGABA GENERAL TRADING	R 24,590.00	R 24,590.00					
MEGA WATER TRADING	R 396,428.29	R 396,428.29					
CHARLOTTE MAXEKE GENERAL TRADING	R 105,000.00	R 105,000.00					
V VAPHI; AUDIT STEERING COMMITTEE STIPEND	R 6,936.00	R 6,936.00					
TEMPORARY WORKERS	R 37,920.00	R 37,920.00					
LOUW DISEBO CONSTANCE: HALL REFUND	R 1,426.20	R 1,426.20					
S.J STOOI ; ACCOMODATION REFUND	R 1,810.00	R 1,810.00					
WARD COMMITTEE STIPENDS -WARD 4	R 5,000.00	R 5,000.00					
WESBANK	R 68,833.85	R 68,833.85					
WARD COMMITTEE STIPENDS -WARD 3	R 5,000.00	R 5,000.00					
SUPER PATCH	R 134,780.00	R 134,780.00					
	R 59,956,909.61	R 11,866,523.49	R 3,436,815.05	R 3,050,445.62	R 30,482,708.54	R 271,624.11	R 11,248,342.80

2.3 Investment Portfolio

The municipality has 2 investments account with ABSA and Nedbank, quotations were requested from different bank sectors and the bank with the highest interest rate was appointed for investment:

ABSA INVESTMENT						
Account Number	Date	Balance brought forward	Deposits / Investments	Withdrawals / Transfers	Interest	Balance as per statement
40-9262-2218	01/07/2019	R 2,474,678.99	R -	R -	R 30,515.36	R 2,505,194.35
	02/07/2019	R 2,505,194.35	R -	R (2,455,000.00)	R -	R 50,194.35
	01/08/2019	R 50,194.35	R -	R -	R 731.80	R 50,926.15
	16/08/2019	R 50,926.15	R 6,000,000.00	R -	R -	R 6,050,926.15
	01/09/2019	R 6,050,926.15	R -	R -	R 17,243.36	R 6,068,169.51
	19/09/2019	R 6,068,169.51	R -	R (4,500,000.00)		R 1,568,169.51
	27/09/2019	R 1,568,169.51	R -	R (500,000.00)	R -	R 1,068,169.51
	01/10/2019	R 1,068,169.51	R -	R -	R 22,273.72	R 1,090,443.23
	01/11/2019	R 1,090,443.23	R -	R -	R 5,973.54	R 1,096,416.77
	19/11/2019	R 1,096,416.77	R -	R (1,090,000.00)	R -	R 6,416.77
	01/12/2019	R 6,416.77	R -	R -	R 3,501.11	R 9,917.88
	19/12/2019	R 9,917.88	R 325,000.00	R (320,000.00)	R -	R 14,917.88
	01/01/2020	R 14,917.88	R -	R -	R 65.82	R 14,983.70
	Closing Balance		R 8,799,678.99	R (8,865,000.00)	R 80,304.71	R 14,983.70

NEDBANK INVESTMENT						
Account Number	Date	Balance brought forward	Deposits / Investments	Withdrawals / Transfers	Interest	Balance as per statement
03/7881110481/000003	09/07/2019	R -	R 5,000,000.00	R -	R -	R 5,000,000.00
	19/07/2019	R 5,000,000.00	R -	R -	R 9,041.10	R 5,009,041.10
	31/07/2019	R 5,009,041.10	R -	R -	R11,308.18	R 5,020,349.28
	31/08/2019	R 5,020,349.28	R -	R -	R27,075.40	R 5,047,424.68
	30/09/2019	R 5,047,424.68	R -	R -	R26,343.30	R 5,073,767.98
	03/10/2019	R 5,073,767.98	R -	R (1,000,000.00)	R -	R 4,073,767.98
	08/10/2019	R 4,073,767.98	R -	R (500,000.00)	R -	R 3,573,767.98
	24/10/2019	R 3,573,767.98	R -	R (3,573,767.98)	R -	R (0.00)
	01/11/2019	R (0.00)	R -	R -	R15,256.84	R 15,256.84
	01/12/2019	R 15,256.84	R -	R -	R 79.50	R 15,336.34
	01/01/2020	R 15,336.34	R -	R -	R 82.77	R 15,419.11
	Closing Balance		R 5,000,000.00	R (5,073,767.98)	R89,187.09	R 15,419.11

2.4 Transfers and Grants Receipt and Spending

The municipality has been allocated conditional grants and subsidies to the value of R49 million from national government for the 2019-20 financial year. All expected transfers as per the approved National Treasury payment schedule have been received with the exception for the Municipal Infrastructure Grant which is now on the cost reimbursement plan, the amount for November and December 2019 is yet to be transferred to the Municipality, and this poses

serious service delivery issues as some contractors are threatening to disestablish the construction sites. Water Service Infrastructure Grant last trench is expected in March 2020. The table below shows an actual amount of R14 million that was spent as at 31 December 2019. This is 51% of the actual transfers of R28 million while there is an unspent portion of R13 million.

PERFORMANCE ON CONDITIONAL GRANTS AS AT 31 DECEMBER 2019											
GRANT NAME	GAZETTED: DoRA	YTD TRANSFER	ACTUAL SPENDING						YEAR TO DATE SPENDING		UNSPENT TRANSFER
			July '19	August '19	September '19	October '19	November '19	December '19	R	%	
Finance Management Grant	2,435,000	2,435,000	46,786	549,766	140,544	41,660	390,663	741,660	1,911,079	78%	523,921
Municipal Infrastructure Grant	17,149,000	3,148,000	-	143,159	332,381	2,671,745	87,751	-	3,235,036	103%	-87,036
Water Service Infrastructure Grant	24,000,000	18,480,000	-	2,055,118	-	-	3,901,758	-	5,956,876	32%	12,523,124
Expanded Public Works Incentive	1,000,000	700,000	-	238,168	208,630	236,314	240,929	75,959	1,000,000	143%	-300,000
INEP	5,200,000	3,640,000	1,259,825	-	350,000	723,000	-	-	2,332,825	64%	1,307,175
Total Grants	49,784,000	28,403,000	1,306,611	2,986,211	1,031,555	3,672,719	4,621,101	817,619	14,435,816	51%	13,967,184

There is an amount of R12 million unspent for Water Service Infrastructure Grant for the current financial year. The current spending on Municipal Infrastructure is at 103% which is more than what was received, the Municipality is still awaiting for the November and December 2019 trenches. Finance management grant is at 78% which is satisfactorily. There is a support plan for the financial year, the grant will be spent in full at the end of the financial year. Municipal water service infrastructure grant is at 32% the implementation agency for this grant is Sedibeng Waters, the Municipality has one project that is running under this grant. INEP spending is at 64% which is satisfactorily.

Expanded Public Work Programme grant is at 143%, Municipality is still awaiting the third trench which should be paid between February and March 2020. The EPWP grant majority of funds are utilised for hiring of Caretakers, cleaners and Security Guards.

2.5 Repairs and Maintenance

The year to date repairs and maintenance amounts to R854 467 which is 11% of the budgeted amount of R7 million there is a low spending on repairs and maintenance. The municipality needs to develop a maintenance plan for its infrastructure assets which will inform the maintenance budget going forward.

2.6 Cash Flow Statement

Details	Month 1 Jul	Month 2 Aug	Month 3 Sept	Month 4 Oct	Month 5 Nov	Month 6 Dec
Cash Receipts by Source						
Property rates	492,638	876,916	568,253	1,796,416	379,160	347,137
Service charges - electricity revenue	1,652,247	1,797,889	1,501,593	1,569,120	1,466,291	1,692,268
Service charges - water revenue	198,303	181,889	142,346	254,360	135,501	131,854
Service charges - sanitation revenue	186,039	169,098	140,050	210,207	112,845	115,230
Service charges - refuse revenue	175,845	171,720	126,078	197,921	103,737	118,729
Rental of facilities and equipment	19,150	16,426	8,188	8,696	7,014	8,146
Interest earned - external investments	50,865	27,807	43,587	22,274	21,230	3,581
Interest earned - outstanding debtor	6,444	5,586	4,058	9,273	2,947	5,659
Dividends received	0	2,128	0	0	0	2,128
Fines	2,150	3,400	2,300	3,700	1,900	6,900
Licence and permits	0	0	0	0	0	0
Transfer receipts - operational	14,528,000	250,000	0	0	450,000	11,023,000
Other revenue	27,173	31,575	23,289	24,721	66,368	63,650
Cash Receipts by Source	17,338,853	3,534,435	2,559,742	4,096,688	2,746,994	13,518,281
Other Cash Flows/Receipts by Source						
Transfer receipts - capital	2,080,000	10,943,000	0	3,005,000	9,240,000	0
Total Cash Receipts by Source	19,418,853	14,477,435	2,559,742	7,101,688	11,986,994	13,518,281
Cash Payments by Type						
Employee related costs	4,735,352	5,100,040	4,608,872	5,120,922	4,440,284	4,370,422
Remuneration of councillors	332,854	337,173	354,397	346,996	344,441	348,482
Interest paid	48,386	48,743	48,594	0	51,025	47,475
Bulk purchases - Electricity	2,077,844	382,959	1,000,000	0	0	2,544,432
Bulk purchases - Water & Sewer	0	79,512	336,182	307,251	0	0
Other materials	116,257	463,214	255,179	11,027	8,790	0
Contracted services	1,003,491	1,389,702	614,883	506,264	505,899	132,050
General expenses	9,641,893	4,602,836	2,611,389	6,861,033	2,657,870	2,271,327
Cash Payments by Type	17,956,076	12,404,180	9,829,496	13,153,493	8,008,309	9,714,188
Other Cash Flows/Payments by Type						
Capital assets	691,522	3,622,634	3,086,428	3,653,970	5,146,090	1,710,204
Other Cash Flows/Payments	0	0	0	0	0	0
Total Cash Payments by Type	18,647,598	16,026,814	12,915,924	16,807,463	13,154,399	11,424,392
Net Increase/(Decrease) in Cash Held	771,255	-1,549,379	-10,356,182	-9,705,776	-1,167,405	2,093,888
begin:	3,703,777	4,475,032	2,925,654	-7,430,528	-17,136,304	-18,303,709
end:	4,475,032	2,925,654	-7,430,528	-17,136,304	-18,303,709	-16,209,821

2.7 Municipal Budget Reporting Schedule

In terms of Municipal Budget and Reporting Regulations as per government gazette No. 32141 of 2009, the Municipality is required to report on the following tables:

- a. Table C1 MFMA sec 71 monthly budget statement summary,
- b. Table C2 monthly budget statement – Financial performance(Revenue and expenditure by standard classification),
- c. Table C4 monthly budget statement – Financial Performance(Revenue and expenditure),
- d. Table C5 monthly budget statement – Capital Expenditure(standard classification and funding),
- e. Table C6 monthly budget statement – Financial position
- f. Table C7 monthly budget statement – Cash flow statement
- g. Table C9 capital expenditure by asset class

The above tables are explained below.

2.7.1 Explanatory notes to table C1

Table C1 gives a summary of the overall performance of the Municipality for the first 6 months of the financial year. This gives a brief overview of capital expenditure and funding sources, financial position, cash flow and collection rate

2.7.2 Explanatory notes to table C2

Table C2 is the financial performance per standard classification. Total Revenue includes capital revenues (Transfers recognised – capital)

2.7.3 Explanatory notes to table C4

Table C4 is the financial performance (that is revenue and expenditure)

2.7.4 Explanatory notes to Table C5

Table C5 is a breakdown of the capital programme in relation to capital expenditure by municipal vote (multi-year and single-year appropriations), capital expenditure by standard classification and the funding sources necessary to fund the capital expenditure, including information on capital transfers from national and provincial departments.

2.7.5 Explanatory notes to Table C6

Table C6 presents the statement of financial position as aligned to GRAP1 (Generally Recognized Accounting Practices). This section is to improve the understanding by Councillors and Management on the impact of the budget on the statement of financial position.

2.7.6 Explanatory notes to Table C7

This section determines if the municipality has enough cash and cash equivalent to fund operations.

2.7.7 Explanatory notes to Table C9

This section deals with the assets of the municipality and its repairs and maintenance.

MBRR Schedule C Report

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

Description	2018/19	Budget Year 2019/20							
	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	20,609	20,826	—	2,154	12,001	10,413	1,588	15%	20,826
Service charges	44,394	53,305	—	3,600	22,298	26,653	(4,355)	-16%	53,305
Investment revenue	151	443	—	333	2,068	222	1,847	833%	443
Transfers and subsidies	83,996	67,103	—	11,023	26,251	33,551	(7,300)	-22%	67,103
Other own revenue	7,021	5,667	—	1,031	13,155	2,834	10,321	364%	5,667
Total Revenue (excluding capital transfers and contributions)	156,170	147,345	—	18,141	75,774	73,673	2,101	3%	147,345
Employee costs	53,711	53,561	—	4,370	26,845	26,781	64	0%	53,561
Remuneration of Councillors	3,991	4,127	—	348	2,064	2,064	1	0%	4,127
Depreciation & asset impairment	46,072	42,649	—	—	—	19,325	(19,325)	-100%	42,649
Finance charges	1,816	600	—	—	—	300	(300)	-100%	600
Materials and bulk purchases	40,709	28,609	—	—	692	14,354	(13,663)	-95%	28,609
Transfers and subsidies	—	—	—	—	—	—	—	—	—
Other expenditure	99,599	56,771	—	260	9,791	28,491	(18,700)	-66%	56,771
Total Expenditure	245,897	186,318	—	4,979	39,392	91,314	(51,922)	-57%	186,318
Surplus/(Deficit)	(89,727)	(38,973)	—	13,162	36,382	(17,642)	54,023	-306%	(38,973)
Transfers and subsidies - capital (monetary alloc	12,771	46,349	—	—	—	23,175	(23,175)	-100%	46,349
Contributions & Contributed assets	—	—	—	—	—	—	—	—	—
Surplus/(Deficit) after capital transfers & contributions	(76,956)	7,376	—	13,162	36,382	5,533	30,849	558%	7,376
Share of surplus/ (deficit) of associate	—	—	—	—	—	—	—	—	—
Surplus/ (Deficit) for the year	(76,956)	7,376	—	13,162	36,382	5,533	30,849	558%	7,376
Capital expenditure & funds sources									
Capital expenditure	1,385,722	48,532	—	25	10,050	24,296	(14,246)	-59%	48,532
Capital transfers recognised	51,341	45,552	—	25	5,834	22,776	(16,942)	-74%	45,552
Borrowing	—	—	—	—	—	—	—	—	—
Internally generated funds	1,334,381	2,980	—	—	4,216	1,520	2,696	177%	2,980
Total sources of capital funds	1,385,722	48,532	—	25	10,050	24,296	(14,246)	-59%	48,532
Financial position									
Total current assets	—	10,960	—	—	13,854				10,960
Total non current assets	—	237,417	—	—	32				237,417
Total current liabilities	—	57	—	—	(1)				57
Total non current liabilities	—	—	—	—	—				—
Community wealth/Equity	—	(748,693)	—	—	—				(748,693)
Cash flows									
Net cash from (used) operating	(35,155)	(33,351)	—	(2,730)	(14,780)	248	15,028	6068%	(33,351)
Net cash from (used) investing	—	—	—	—	—	—	—	—	—
Net cash from (used) financing	—	—	—	—	—	—	—	—	—
Cash/cash equivalents at the month/year end	(35,155)	(33,351)	—	—	(14,780)	248	15,028	6068%	(33,351)
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	5,827	7,867	6,282	5,660	5,393	4,947	33,439	139,744	209,159
Creditors Age Analysis									
Total Creditors	—	(5,958)	(5,177)	(1,320)	(598)	(6,150)	(10,218)	66,598	37,177

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

Description	Ref	2018/19	Budget Year 2019/20							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
<i>Governance and administration</i>		125,740	94,475	—	13,956	40,493	47,237	(6,744)	-14%	94,475
Executive and council		—	—	—	—	—	—	—	—	—
Finance and administration		125,740	94,475	—	13,956	40,493	47,237	(6,744)	-14%	94,475
Internal audit		—	—	—	—	—	—	—	—	—
<i>Community and public safety</i>		374	—	—	23	170	—	170	#DIV/0!	—
Community and social services		—	—	—	—	—	—	—	—	—
Sport and recreation		—	—	—	—	—	—	—	—	—
Public safety		—	—	—	—	—	—	—	—	—
Housing		374	—	—	23	170	—	170	#DIV/0!	—
Health		—	—	—	—	—	—	—	—	—
<i>Economic and environmental services</i>		1,000	1,000	—	—	700	500	200	40%	1,000
Planning and development		1,000	1,000	—	—	700	500	200	40%	1,000
Road transport		—	—	—	—	—	—	—	—	—
Environmental protection		—	—	—	—	—	—	—	—	—
<i>Trading services</i>		41,827	98,219	—	4,162	30,273	49,110	(18,836)	-38%	98,219
Energy sources		3,014	39,066	—	233	1,469	19,533	(18,064)	-92%	39,066
Water management		10,491	34,928	—	1,120	6,637	17,464	(10,827)	-62%	34,928
Waste water management		17,469	12,234	—	2,011	16,778	6,117	10,661	174%	12,234
Waste management		10,852	11,992	—	797	5,390	5,996	(606)	-10%	11,992
<i>Other</i>	4	—	—	—	—	—	—	—	—	—
Total Revenue - Functional	2	168,941	193,694	—	18,141	71,637	96,847	(25,210)	-26%	193,694
Expenditure - Functional										
<i>Governance and administration</i>		178,340	126,173	—	3,321	28,567	61,292	(32,724)	-53%	126,173
Executive and council		20,451	17,547	—	692	6,357	8,879	(2,522)	-28%	17,547
Finance and administration		153,473	107,114	—	2,500	21,369	51,657	(30,288)	-59%	107,114
Internal audit		4,416	1,511	—	129	841	756	85	11%	1,511
<i>Community and public safety</i>		6,262	3,638	—	—	1,171	1,869	(698)	-37%	3,638
Community and social services		5,729	750	—	—	1,046	425	621	146%	750
Sport and recreation		6	250	—	—	51	125	(74)	-59%	250
Public safety		—	—	—	—	—	—	—	—	—
Housing		508	2,438	—	—	—	1,219	(1,219)	-100%	2,438
Health		20	200	—	—	74	100	(26)	-26%	200
<i>Economic and environmental services</i>		3,408	8,106	—	653	4,226	4,053	173	4%	8,106
Planning and development		1,365	3,511	—	37	432	1,755	(1,323)	-75%	3,511
Road transport		2,043	4,596	—	616	3,794	2,298	1,496	65%	4,596
Environmental protection		—	—	—	—	—	—	—	—	—
<i>Trading services</i>		66,730	48,401	—	1,006	6,688	24,100	(17,412)	-72%	48,401
Energy sources		43,148	23,773	—	359	2,420	11,887	(9,466)	-80%	23,773
Water management		3,431	15,821	—	31	1,216	7,811	(6,594)	-84%	15,821
Waste water management		20,144	5,730	—	616	3,047	2,865	182	6%	5,730
Waste management		7	3,077	—	—	4	1,538	(1,534)	-100%	3,077
<i>Other</i>		—	—	—	—	—	—	—	—	—
Total Expenditure - Functional	3	254,740	186,318	—	4,979	40,653	91,314	(50,661)	-55%	186,318
Surplus/ (Deficit) for the year		(85,800)	7,376	—	13,162	30,984	5,533	25,451	460%	7,376

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

Vote Description	Ref	2018/19	Budget Year 2019/20							
		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 - Finance & Admin		10,705	12,336	–	879	4,927	6,168	(1,241)	-20.1%	12,336
Vote 2 - Executive & Council		–	–	–	–	–	–	–		–
Vote 3 - Community and Social Services		–	–	–	–	–	–	–		–
Vote 4 - Internal Audit		–	–	–	–	–	–	–		–
Vote 5 - Water Management		10,491	34,928	–	1,120	6,637	17,464	(10,827)	-62.0%	34,928
Vote 6 - Waste Water Management		17,469	12,234	–	2,011	16,778	6,117	10,661	174.3%	12,234
Vote 7 - Waste Management		–	11,992	–	–	–	5,996	(5,996)	-100.0%	11,992
Vote 8 - Energy Sources		3,014	39,066	–	233	1,469	19,533	(18,064)	-92.5%	39,066
Vote 9 - Planning and Development		1,000	1,000	–	–	700	500	200	40.0%	1,000
Vote 10 - Sports & Recreation		–	–	–	–	–	–	–		–
Vote 11 - Road Transport		–	–	–	–	–	–	–		–
Vote 12 - Health		–	–	–	–	–	–	–		–
Vote 13 - Housing.		374	–	–	23	170	–	170	#DIV/0!	–
Vote 14 - Public Safety		10,852	–	–	797	5,390	–	5,390	#DIV/0!	–
Vote 15 - Finance & Admin 2		115,035	82,139	–	13,077	35,567	41,070	(5,503)	-13.4%	82,139
Total Revenue by Vote	2	168,941	193,694	–	18,141	71,637	96,847	(25,210)	-26.0%	193,694
Expenditure by Vote	1									
Vote 1 - Finance & Admin		6,465	77,046	–	830	5,898	36,523	(30,625)	-83.9%	77,046
Vote 2 - Executive & Council		20,451	17,547	–	692	6,357	8,879	(2,522)	-28.4%	17,547
Vote 3 - Community and Social Services		5,665	500	–	–	1,046	300	746	248.8%	500
Vote 4 - Internal Audit		4,416	1,511	–	129	841	756	85	11.3%	1,511
Vote 5 - Water Management		3,431	15,821	–	31	1,216	7,811	(6,594)	-84.4%	15,821
Vote 6 - Waste Water Management		20,144	5,730	–	616	3,047	2,865	182	6.4%	5,730
Vote 7 - Waste Management		7	3,077	–	–	4	1,538	(1,534)	-99.7%	23,773
Vote 8 - Energy Sources		43,148	23,773	–	359	2,420	11,887	(9,466)	-79.6%	–
Vote 9 - Planning and Development		1,365	3,511	–	37	432	1,755	(1,323)	-75.4%	–
Vote 10 - Sports & Recreation		6	250	–	–	51	125	(74)	-58.9%	–
Vote 11 - Road Transport		2,043	4,596	–	616	3,794	2,298	1,496	65.1%	–
Vote 12 - Health		20	200	–	–	74	100	(26)	-26.5%	–
Vote 13 - Housing.		508	2,438	–	–	–	1,219	(1,219)	-100.0%	–
Vote 14 - Public Safety		64	250	–	–	–	125	(125)	-100.0%	–
Vote 15 - Finance & Admin 2		147,008	30,068	–	1,670	15,471	15,134	337	2.2%	–
Total Expenditure by Vote	2	254,740	186,318	–	4,979	40,653	91,314	(50,661)	-55.5%	141,929
Surplus/ (Deficit) for the year	2	(85,800)	7,376	–	13,162	30,984	5,533	25,451	460.0%	51,765

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

2019/20 Estimating Table 04 Monthly Budget Statement - Financial Performance (Revenue and Expenditure) - 1000000000										
Description	Ref	2018/19	Budget Year 2019/20							
		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		20,609	20,826	—	2,154	12,001	10,413	1,588	15%	20,826
Service charges - electricity revenue		17,567	22,386	—	1,645	9,358	11,193	(1,835)	-16%	22,386
Service charges - water revenue		4,539	9,326	—	611	3,562	4,663	(1,101)	-24%	9,326
Service charges - sanitation revenue		11,212	10,534	—	662	4,686	5,267	(581)	-11%	10,534
Service charges - refuse revenue		11,077	11,059	—	682	4,693	5,529	(837)	-15%	11,059
Rental of facilities and equipment		244	473	—	19	117	237	(120)	-51%	473
Interest earned - external investments		151	443	—	333	2,068	222	1,847	833%	443
Interest earned - outstanding debtors		6,074	4,070	—	955	10,748	2,035	8,713	428%	4,070
Dividends received		443	41	—	2	4	21	(16)	-79%	41
Fines, penalties and forfeits		8	19	—	7	28	9	19	199%	19
Licences and permits		—	5	—	—	—	2	(2)	-100%	5
Agency services		—	—	—	—	—	—	—	—	—
Transfers and subsidies		83,996	67,103	—	11,023	26,251	33,551	(7,300)	-22%	67,103
Other revenue		250	1,059	—	48	2,257	530	1,728	326%	1,059
Gains on disposal of PPE		—	—	—	—	—	—	—	—	—
Total Revenue (excluding capital transfers and contributions)		156,170	147,345	—	18,141	75,774	73,673	2,101	3%	147,345
Expenditure By Type										
Employee related costs		53,711	53,561	—	4,370	26,845	26,781	64	0%	53,561
Remuneration of councillors		3,991	4,127	—	348	2,064	2,064	1	0%	4,127
Debt impairment		63,707	22,998	—	—	—	11,499	(11,499)	-100%	22,998
Depreciation & asset impairment		46,072	42,649	—	—	—	19,325	(19,325)	-100%	42,649
Finance charges		1,816	600	—	—	—	300	(300)	-100%	600
Bulk purchases		38,890	21,000	—	—	70	10,500	(10,430)	-99%	21,000
Other materials		1,819	7,609	—	—	622	3,854	(3,232)	-84%	7,609
Contracted services		15,771	18,160	—	63	2,517	9,080	(6,563)	-72%	18,160
Transfers and subsidies		—	—	—	—	—	—	—	—	—
Other expenditure		17,181	15,612	—	197	7,274	7,911	(637)	-8%	15,612
Loss on disposal of PPE		2,939	—	—	—	—	—	—	—	—
Total Expenditure		245,897	186,318	—	4,979	39,392	91,314	(51,922)	-57%	186,318
Surplus/(Deficit)		(89,727)	(38,973)	—	13,162	36,382	(17,642)	54,023	(0)	(38,973)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		12,771	46,349	—	—	—	23,175	(23,175)	(0)	46,349
(National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		—	—	—	—	—	—	—	—	—
Transfers and subsidies - capital (in-kind - all)		—	—	—	—	—	—	—	—	—
Surplus/(Deficit) after capital transfers & contributions		(76,956)	7,376	—	13,162	36,382	5,533			7,376
Taxation								—		
Surplus/(Deficit) after taxation		(76,956)	7,376	—	13,162	36,382	5,533			7,376
Attributable to minorities										
Surplus/(Deficit) attributable to municipality		(76,956)	7,376	—	13,162	36,382	5,533			7,376
Share of surplus/ (deficit) of associate										
Surplus/ (Deficit) for the year		(76,956)	7,376	—	13,162	36,382	5,533			7,376

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

Single Year expenditure appropriation		2									
Vote 1 - Finance & Admin			(4,943)	1,225	—	—	3,989	612	3,376	551%	1,225
Vote 2 - Executive & Council			82	818	—	—	26	439	(413)	-94%	818
Vote 3 - Community and Social Services			8,800	3,325	—	—	1,839	1,663	176	11%	3,325
Vote 4 - Internal Audit			—	85	—	—	9	43	(34)	-80%	85
Vote 5 - Water Management			27,505	27,502	—	—	2,731	13,751	(11,020)	-80%	27,502
Vote 6 - Waste Water Management			3,300	498	—	25	1,231	249	982	395%	498
Vote 7 - Waste Management			1,511	7,693	—	—	—	3,847	(3,847)	-100%	7,693
Vote 8 - Energy Sources			—	661	5,200	—	—	2,600	(2,600)	-100%	5,200
Vote 9 - Planning and Development			6,442	507	—	—	143	254	(110)	-43%	507
Vote 10 - Sports & Recreation			—	976	—	—	—	488	(488)	-100%	976
Vote 11 - Road Transport			3,420	300	—	—	30	150	(120)	-80%	300
Vote 12 - Health			—	—	—	—	—	—	—	—	—
Vote 13 - Housing			—	—	—	—	—	—	—	—	—
Vote 14 - Public Safety			—	—	—	—	—	—	—	—	—
Vote 15 - Finance & Admin 2			1,338,944	403	—	—	52	201	(149)	-74%	403
Total Capital single-year expenditure		4	1,385,722	48,532	—	25	10,050	24,296	(14,246)	-59%	48,532
Total Capital Expenditure			1,385,722	48,532	—	25	10,050	24,296	(14,246)	-59%	48,532
Capital Expenditure - Functional Classification											
Governance and administration			1,334,083	2,530	—	—	4,075	1,295	2,780	215%	2,530
Executive and council			82	818	—	—	26	439	(413)	-94%	818
Finance and administration			1,334,000	1,627	—	—	4,041	814	3,227	397%	1,627
Internal audit			—	85	—	—	9	43	(34)	-80%	85
Community and public safety			8,800	4,302	—	—	1,839	2,151	(312)	-15%	4,302
Community and social services			8,800	3,325	—	—	1,839	1,663	176	11%	3,325
Sport and recreation			—	976	—	—	—	488	(488)	-100%	976
Public safety			—	—	—	—	—	—	—	—	—
Housing			—	—	—	—	—	—	—	—	—
Health			—	—	—	—	—	—	—	—	—
Economic and environmental services			9,862	807	—	—	173	404	(230)	-57%	807
Planning and development			6,442	507	—	—	143	254	(110)	-43%	507
Road transport			3,420	300	—	—	30	150	(120)	-80%	300
Environmental protection			—	—	—	—	—	—	—	—	—
Trading services			32,977	40,893	—	25	3,962	20,446	(16,484)	-81%	40,893
Energy sources			661	5,200	—	—	—	2,600	(2,600)	-100%	5,200
Water management			27,505	27,502	—	—	2,731	13,751	(11,020)	-80%	27,502
Waste water management			3,300	498	—	25	1,231	249	982	395%	498
Waste management			1,511	7,693	—	—	—	3,847	(3,847)	-100%	7,693
Other			—	—	—	—	—	—	—	—	—
Total Capital Expenditure - Functional Classification		3	1,385,722	48,532	—	25	10,050	24,296	(14,246)	-59%	48,532
Funded by:											
National Government			51,341	45,552	—	25	5,834	22,776	(16,942)	-74%	45,552
Provincial Government			—	—	—	—	—	—	—	—	—
District Municipality			—	—	—	—	—	—	—	—	—
Other transfers and grants			—	—	—	—	—	—	—	—	—
Transfers recognised - capital			51,341	45,552	—	25	5,834	22,776	(16,942)	-74%	45,552
Borrowing		6	—	—	—	—	—	—	—	—	—
Internally generated funds			1,334,381	2,980	—	—	4,216	1,520	2,696	177%	2,980
Total Capital Funding			1,385,722	48,532	—	25	10,050	24,296	(14,246)	-59%	48,532

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

Description	Ref	2018/19	Budget Year 2019/20			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
<u>ASSETS</u>						
Current assets						
Cash		—	8,283	—	2,896	8,283
Call investment deposits		—	—	—	—	—
Consumer debtors		—	88,629	—	—	88,629
Other debtors		—	—	—	1,460	—
Current portion of long-term receivables		—	—	—	41	—
Inventory		—	2,677	—	9,458	2,677
Total current assets		—	99,588	—	13,854	99,588
Non current assets						
Long-term receivables		—	—	—	—	—
Investments		—	—	—	—	—
Investment property		—	237,278	—	—	237,278
Investments in Associate		—	—	—	—	—
Property, plant and equipment		—	48,452	—	—	48,452
Biological		—	—	—	—	—
Intangible		—	140	—	32	140
Other non-current assets		—	—	—	—	—
Total non current assets		—	285,870	—	32	285,870
TOTAL ASSETS		—	385,458	—	13,886	385,458
<u>LIABILITIES</u>						
Current liabilities						
Bank overdraft		—	—	—	—	—
Borrowing		—	—	—	—	—
Consumer deposits		—	57	—	(1)	57
Trade and other payables		—	12,660	—	59,957	12,660
Provisions		—	—	—	—	—
Total current liabilities		—	12,717	—	59,956	12,717
Non current liabilities						
Borrowing		—	—	—	—	—
Provisions		—	8,500	—	—	8,500
Total non current liabilities		—	8,500	—	—	8,500
TOTAL LIABILITIES		—	21,217	—	59,956	21,217
NET ASSETS	2	—	364,241	—	(46,070)	364,241
<u>COMMUNITY WEALTH/EQUITY</u>						
Accumulated Surplus/(Deficit)		—	364,241	—	(46,070)	364,241
Reserves		—	—	—	—	—
TOTAL COMMUNITY WEALTH/EQUITY	2	—	364,241	—	(46,070)	364,241

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

Description	Ref	2018/19	Budget Year 2019/20							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		27,432	16,661	–	347	4,838	11,822	(6,984)	-59%	16,661
Service charges		50,260	37,472	–	726	5,150	32,322	(27,173)	-84%	37,472
Other revenue		761	158	–	64	23	79	(56)	-71%	158
Government - operating		11,490	3,829	–	1,117	7,330	1,914	5,416	283%	3,829
Government - capital		–	29,200	–	–	–	14,600	(14,600)	-100%	29,200
Interest		–	–	–	–	–	–	–		–
Dividends		–	–	–	–	–	–	–		–
Payments										
Suppliers and employees		(123,283)	(120,070)	–	(4,984)	(32,121)	(60,190)	(28,069)	47%	(120,070)
Finance charges		(1,816)	(600)	–	–	–	(300)	(300)	100%	(600)
Transfers and Grants		–	–	–	–	–	–	–		–
NET CASH FROM/(USED) OPERATING ACTIVITIES		(35,155)	(33,351)	–	(2,730)	(14,780)	248	15,028	6068%	(33,351)
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		–	–	–	–	–	–	–		–
Decrease (Increase) in non-current debtors		–	–	–	–	–	–	–		–
Decrease (increase) other non-current receivables		–	–	–	–	–	–	–		–
Decrease (increase) in non-current investments		–	–	–	–	–	–	–		–
Payments										
Capital assets		–	–	–	–	–	–	–		–
NET CASH FROM/(USED) INVESTING ACTIVITIES		–	–	–	–	–	–	–		–
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		–	–	–	–	–	–	–		–
Borrowing long term/refinancing		–	–	–	–	–	–	–		–
Increase (decrease) in consumer deposits		–	–	–	–	–	–	–		–
Payments										
Repayment of borrowing		–	–	–	–	–	–	–		–
NET CASH FROM/(USED) FINANCING ACTIVITIES		–	–	–	–	–	–	–		–
NET INCREASE/ (DECREASE) IN CASH HELD		(35,155)	(33,351)	–	(2,730)	(14,780)	248			(33,351)
Cash/cash equivalents at beginning:		3,704	–	–		–	–			–
Cash/cash equivalents at month/year end:		(31,451)	(33,351)	–		(14,780)	248			(33,351)

2.8 Expenditure Classification

This section of the report classifies the expenditure for the period under review in terms of unauthorized, irregular and fruitless and wasteful expenditure. The details of this expenditure items are summarized below.

2.8.1 Unauthorized Expenditure

Unauthorized expenditure is an expenditure that has not been budgeted for, expenditure that is not in terms of conditions of an allocation received from another sphere of government, municipality or organ of state and expenditure in the form of a grant that is not permitted in terms of the Municipal Finance Management Act. There was an overspending of budget on certain votes for the period under review, therefore there is a need for an adjustment on the votes.

2.8.2 Irregular Expenditure

Irregular expenditure is an expenditure incurred by a municipality in contravention of, or that is not in accordance with, a requirement of the Municipal Finance Management Act (Act No. 56 of 2003), Municipal Systems Act (Act No.32 of 2000) and Public Office-Bearers Act (Act No. 20 of 1998) and which has not been condoned in terms of these acts.

The Accounting Officer must promptly inform the Mayor, the MEC for Local government in the province and the Auditor General, in writing of any unauthorized, irregular or fruitless and wasteful expenditure incurred by the municipality. There was irregular expenditure which was incurred during the implementation of the Supply Chain Management Policy, the list will be submitted to finance committee for investigation and further recommendation to Council.

2.8.3 Fruitless and wasteful expenditure

Fruitless and wasteful expenditure is an expenditure that was made in vain and would have been avoided had reasonable care been exercised. There was fruitless and wasteful expenditure which incurred during the implementation of the Supply Chain Management Policy. This expenditure is currently being investigated and a detailed report will be submitted to finance committee for further discussion and recommendation to Council.

2.8.4 Non-Financial Information – Predetermined Objectives

EXECUTIVE SUMMARY



In terms of Section 72(1) (a) and 52(d) of the Local Government Municipal Finance Management Act (MFMA) No. 56 of 2003 the Accounting Officer must by 25 January of each year assess the performance of the municipality during the first half of the financial year. A report on such an assessment must, in terms of Section 72(1) (b) of the MFMA, be submitted to the Mayor, Provincial and National Treasury.

Once the Mayor has considered the report, it must be submitted to Council by 31 January in terms of Section 54 of the MFMA.

Performance management is prescribed by Chapter 6 of the Municipal Systems Act (MSA), Act 32 of 2000 and the Municipal Planning and Performance Management Regulations, 796 of August 2001. Section 7(1) of the aforementioned regulation states that —A Municipality's Performance Management System entails a framework that describes and represents how the municipality's cycle and processes of performance planning, monitoring, measurement, review, reporting and improvement will be conducted, organized and managed, including determining the responsibilities of the different role players. This framework, inter alia, reflects the linkage between the Integrated Development Plan (IDP), Budget, Service Delivery and Budget Implementation Plan (SDBIP) and individual and service provider performance.



Performance is evaluated by means of a municipal scorecard Top Layer (TL) Service Delivery and Budget Implementation Plan (SDBIP)) at organisational level. The SDBIP is a plan that converts the IDP and Budget into measurable criteria on how, where and when the strategies, objectives and normal business process of the Municipality is implemented. It also allocates responsibility to Departments to deliver the services in terms of the IDP and Budget.




In order to properly report on the performance of the various key performance indicators (KPI's) the following colour code was used for ease of reference.

KPI's Achieved	
KPI's Not Achieved	

Circular 13 describes the Service Delivery and Budget Implementation Plan as a layered plan dealing with consolidated service delivery targets and in-year deadlines, and linking such targets to top management.

The purpose of this performance report is as follows:

-  To analyse the performance of the municipality for the first half of the financial year;
-  To track progress against the targets set in the SDBIP;

-  Inform decision making and future goal setting;
-  To identify problems regarding performance of municipal programmes with a view to obtain solutions; and
-  To determine whether the objectives of various programmes have been met and whether is it appropriate to review and amend them given the changing circumstances.

Institutional Performance Management Process Overview

At the commencement of the financial year, every attempt was made to ensure that the municipality complies with legislation concerning the development, operation and maintenance of a performance management system that is commensurate to the institutional service delivery objectives captured in the IDP. Letsemeng Local Municipality has continued to maintain the effective operation of the following mechanisms:

The 2019/2020 IDP included objectives, strategies and key performance indicators [KPIs] as required by the Municipal Systems Act, 32 of 2000;

The budget for implementation of the IDP was approved within the prescribed timelines as required by the Municipal Finance Management Act, 56 of 2003;

After approval of the budget, the SDBIP was developed to integrate the IDP and the budget and to ensure effective implementation of the institutional strategies;

Performance agreements with performance plans were developed, signed and approved by the Mayor and the Municipal Manager as required by the Municipal Performance Regulations, 2006;

Quarterly performance reports with supporting evidence were prepared by managers directly reporting to the Municipal Manager [MM]. Quarterly performance reports were objectively and independently audited by the Internal Audit unit to verify and to confirm performance information as reflected in the reports; the unit also confirmed the credibility of evidence that was submitted quarterly;

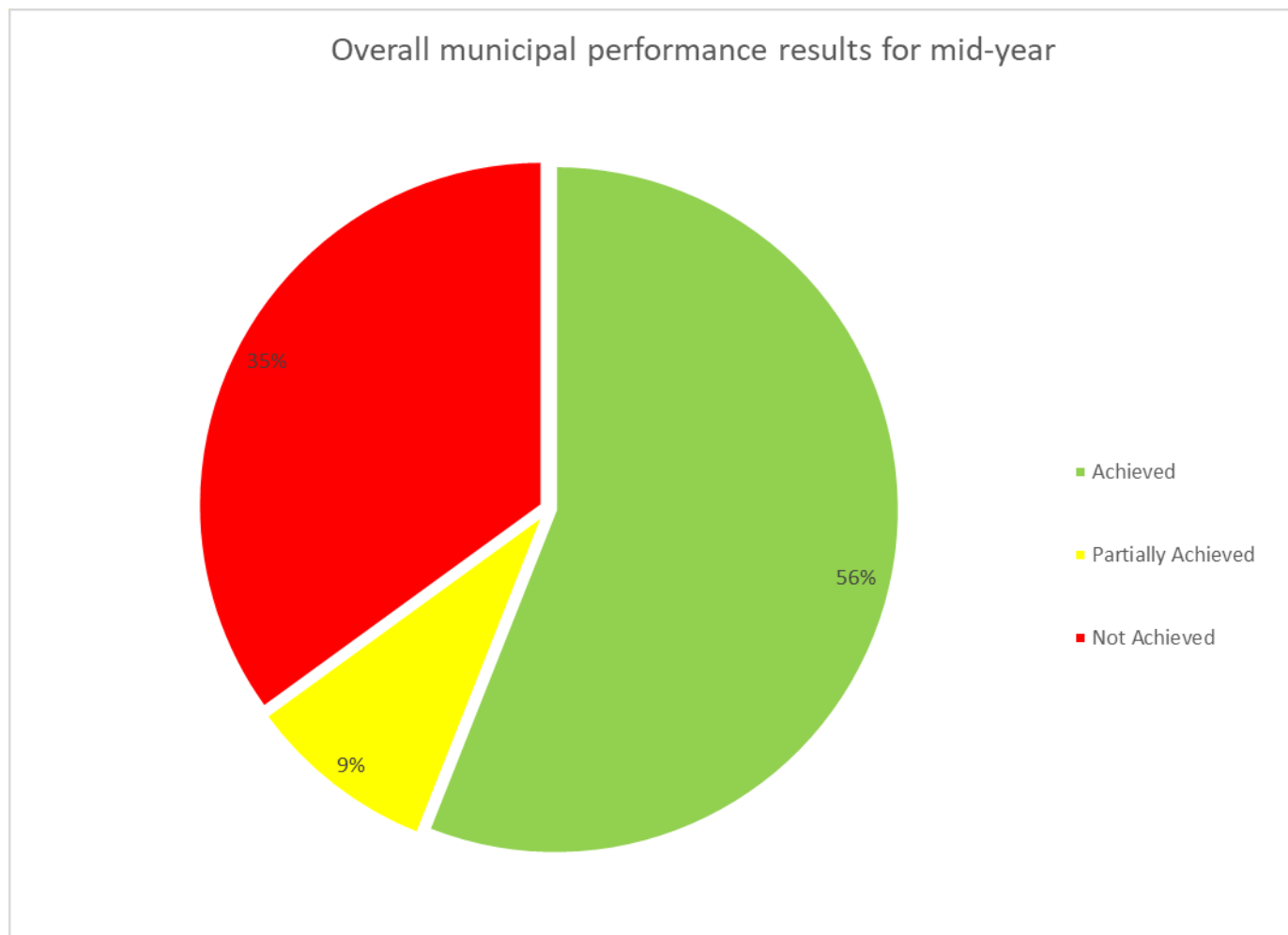
DIRECTORATES	FIRST QUARTER PERFORMANCE RESULTS	OVERALL MUNICIPAL PERFORMANCE FOR THE PERIOD STARTING: JULY 2019-SEPTEMBER 2019	SECOND QUARTER PERFORMANCE RESULTS	OVERALL MUNICIPAL PERFORMANCE FOR THE PERIOD STARTING: OCTOBER 2019-DECEMBER 2019	MID-YEAR: OVERALL PERFORMANCE RESULTS PER DIRECTORATE														
TECHNICAL SERVICES	The Technical Services had [17] targets set as per the key performance indicators, Attained [15], and partially [2] – Total 17	<p>DIRECTORATE- TECHNICAL SERVICES : Overall performance for the period starting July 2019-ending Sep 2019</p> <table><tr><th>Category</th><th>Percentage</th></tr><tr><td>Achieved</td><td>88%</td></tr><tr><td>Partially Achieved</td><td>12%</td></tr><tr><td>Not Achieved</td><td>0%</td></tr></table>	Category	Percentage	Achieved	88%	Partially Achieved	12%	Not Achieved	0%	The Technical Services had [18] targets set as per the key performance indicators, attained [3] and not achieved [15]	<p>DIRECTORATE- TECHNICAL SERVICES : Overall performance for the period ending Oct 2019-Dec 2019</p> <table><tr><th>Category</th><th>Percentage</th></tr><tr><td>Not achieved</td><td>83%</td></tr><tr><td>Achieved</td><td>17%</td></tr></table>	Category	Percentage	Not achieved	83%	Achieved	17%	Achieved: 53% Not achieved: 42% Partially Achieved: 6%
Category	Percentage																		
Achieved	88%																		
Partially Achieved	12%																		
Not Achieved	0%																		
Category	Percentage																		
Not achieved	83%																		
Achieved	17%																		
COMMUNITY SERVICES DEPARTMENT	The Community Services had [4] targets set as per the key performance indicators, Attained [2], Not achieved [2] – Total 4	<p>DIRECTORATE- COMMUNITY SERVICES : Overall performance for the period starting July 2019- ending Sep 2019</p> <table><tr><th>Category</th><th>Percentage</th></tr><tr><td>Not Achieved</td><td>50%</td></tr><tr><td>Achieved</td><td>50%</td></tr><tr><td>Partially Achieved</td><td>0%</td></tr></table>	Category	Percentage	Not Achieved	50%	Achieved	50%	Partially Achieved	0%	The Community Services had [5] targets set as per the key performance indicators, attained [1] and not achieved [4]	<p>DIRECTORATE- COMMUNITY SERVICES : Overall performance for the period ending Oct 2019-Dec 2019</p> <table><tr><th>Category</th><th>Percentage</th></tr><tr><td>Not Achieved</td><td>80%</td></tr><tr><td>Achieved</td><td>20%</td></tr></table>	Category	Percentage	Not Achieved	80%	Achieved	20%	Achieved: 35% Not achieved: 65% Partially Achieved: 0%
Category	Percentage																		
Not Achieved	50%																		
Achieved	50%																		
Partially Achieved	0%																		
Category	Percentage																		
Not Achieved	80%																		
Achieved	20%																		

MUNICIPAL MANAGERS OFFICE	The Office of the Municipal Manager had [16] targets set as per the key performance indicators, Attained [13], Not achieved [1], partially [2] – Total 16	<div>OFFICE OF THE MUNICIPAL MANAGER: Overall performance for the period starting July 2019- ending Sep 2019</div> <div><div>Not Achieved</div><div>Partially Achieved</div><div>Achieved</div><div>6%</div><div>13%</div><div>81%</div><div>Achieved</div><div>Partially Achieved</div><div>Not Achieved</div></div>	The Office of the Municipal Manager had [12] targets set as per the key performance indicators, attained [4] and not achieved [8]	<div>OFFICE OF THE MUNICIPAL MANAGER: Overall performance for the period ending Oct 2019- Dec 2019</div> <div><div>Not Achieved</div><div>Achieved</div><div>67%</div><div>33%</div><div>Achieved</div><div>Not Achieved</div></div>	<div>Achieved: 57%</div> <div>Not achieved: 37%</div> <div>Partially Achieved: 7%</div>
CORPORATE SERVICES	The Corporate Services Department had [6] targets set as per the key performance indicators. Attained [2], and not achieved [1] and partially [3] – Total 6	<div>DIRECTORATE- CORPORATE SERVICES : Overall performance for the period starting July 2019- ending Sep 2019</div> <div><div>Not Achieved</div><div>Achieved</div><div>17%</div><div>50%</div><div>33%</div><div>Achieved</div><div>Partially Achieved</div><div>Not Achieved</div></div>	The Corporate Services Department had [10] targets set as per the key performance indicators, attained [6] and not Achieved [4]	<div>DIRECTORATE- TECHNICAL SERVICES : Overall performance for the period ending Oct 2019- Dec 2019</div> <div><div>Not achieved</div><div>Achieved</div><div>17%</div><div>83%</div><div>Achieved</div><div>Not achieved</div></div>	<div>Achieved: 58%</div> <div>Not achieved: 17%</div> <div>Partially Achieved: 25%</div>

FINANCE	The Finance department had [11] targets set as per the key performance indicators, Attained [9] and not achieved [2] – Total 11	<div>DIRECTORATE- FINANCIAL SERVICES : Overall performance for the period starting July 2019- ending Sep 2019</div> <div><div><div>Not Achieved0%</div><div>Partially Achieved18%</div><div>Achieved82%</div></div><div><div>Achieved</div><div>Partially Achieved</div><div>Not Achieved</div></div></div>	The Finance department had [13] targets set as per the key performance indicators, attained [9] and not achieved [4]	<div>DIRECTORATE- FINANCIAL SERVICES : Overall performance for the period ending Oct 2019-Dec 2019</div> <div><div><div>Not Achieved31%</div><div>Achieved69%</div></div><div><div>Achieved</div><div>Not Achieved</div></div></div>	Achieved: 76% Not achieved: 16% Partially Achieved: 9%
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The above illustrated municipal performance results are calculated on percentages of the overall performance per directorates

LEVEL OF ATTAINMENT OF OBJECTIVES AND TARGETS



OVERALL PERFORMANCE FOR THE PERIOD STARTING JULY 2019-SEPTEMBER 2019

TECHNICAL SERVICES

Ref	KPA	Strategic Objective	KPI	Unit of Measurement	Evidence	Annual Target	Target Q1	Actual Performance	Reason for non-achievement	Corrective measures	PMS Comment	
TL1	Basic Service delivery	Eradicate backlogs in order to improve access to services and ensure proper operations and maintenance	100% upgrading of Koffiefontein substation and bulk feeder lines by 30 June 2020	Percentage	Progress reports and completion certificate	100% Completion of substation	Advertisement and appointment of service provider	Partially Achieved	N/A	N/A	No Comment	
TL2	Basic Service delivery	Eradicate backlogs in order to improve access to services and ensure proper operations and maintenance	Electrification of 27 stands in Diamanthoogte by 30 June 2020	Number	Progress report and Certificate of Compliance	27 Stands	Advertisement and appointment of service provider	Partially Achieved	N/A	N/A	No Comment	
TL3	Basic Service delivery	Eradicate backlogs in order to improve access to services and ensure proper operations and maintenance	100% Completion of the new 4.2MI Conventional WTW in Jacobsdal by 30 June 2020	Percentage	Progress reports and completion certificate	100% Completion	Progress report	Achieved	N/A	No corrective measure needed	Sufficient evidence has been submitted	
TL4	Basic Service delivery	Eradicate backlogs in order to improve access to services and ensure proper operations and maintenance	Installation of 750 domestic water meters at Dithlake (250), Sonwabile (250), Diamanthoogte (250). (MIS:321576) by 30 June 2020	Number	Progress reports and completion certificate	750 domestic water meters installed	Advertisement and appointment of service provider	Achieved	N/A	No corrective measure needed	Sufficient evidence has been submitted	

Ref	KPA	Strategic Objective	KPI	Unit of Measurement	Evidence	Annual Target	Target Q1	Actual Performance	Reason for non-achievement	Corrective measures	PMS Comment	
TL5	Basic Service delivery	Eradicate backlogs in order to improve access to services and ensure proper operations and maintenance	Installation of 1 bulk water meter at Koffiefontein (MIS:321576) by 30 June 2020	Number	Progress reports and completion certificate	1 bulk water meter installed	Advertisement and appointment of service provider	Achieved	N/A	No corrective measure needed	Sufficient evidence has been submitted	
TL6	Basic Service delivery	Eradicate backlogs in order to improve access to services and ensure proper operations and maintenance	Installation of 681 domestic water meters at Jacobsdal (205) and Ratanang (476) by 30 June 2020 (MIS:321605)	Number	Progress reports and completion certificate	681 domestic water meters installed	Advertisement and appointment of service provider	Achieved	N/A	No corrective measure needed	Sufficient evidence has been submitted	
TL7	Basic Service delivery	Eradicate backlogs in order to improve access to services and ensure proper operations and maintenance	Installation of 2 bulk water meters and valves at Ratanang by 30 June 2020 (MIS:321605)	Number	Progress reports and completion certificate	2 bulk water meter installed	Advertisement and appointment of service provider	Achieved	N/A	No corrective measure needed	Sufficient evidence has been submitted	
TL8	Basic Service delivery	Eradicate backlogs in order to improve access to services and ensure proper operations	Installation of 250 domestic water meters at Relebohile by 30 June 2020 (MIS:321628)	Number	Progress reports and completion certificate	250 domestic water meters installed	Advertisement and appointment of service provider	Achieved	N/A	No corrective measure needed	Sufficient evidence has been submitted	

Ref	KPA	Strategic Objective	KPI	Unit of Measurement	Evidence	Annual Target	Target Q1	Actual Performance	Reason for non-achievement	Corrective measures	PMS Comment	
		and maintenance										
TL9	Basic Service delivery	Eradicate backlogs in order to improve access to services and ensure proper operations and maintenance	Installation of 1 bulk water meter and valves in Luckhoff by 30 June 2020	Number	Progress reports and completion certificate	1 bulk water meter installed	Advertisement and appointment of service provider	Achieved	N/A	No corrective measure needed	Sufficient evidence has been submitted	
TL10	Basic Service delivery	Eradicate backlogs in order to improve access to services and ensure proper operations and maintenance	Installation of 150 domestic water meters at Bolokanang by 30 June 2020 (MIS:321618)	Number	Progress reports and completion certificate	150 domestic water meters installed	Advertisement and appointment of service provider	Achieved	N/A	No corrective measure needed	Sufficient evidence has been submitted	
TL11	Basic Service delivery	Eradicate backlogs in order to improve access to services and ensure proper operations and maintenance	Installation of 8 bulk water meters and valves at Petrusburg (5) and Bolokanang (3) by 30 June 2020 (MIS:321618)	Number	Progress reports and completion certificate	8 bulk water meter installed	Advertisement and appointment of service provider	Achieved	N/A	No corrective measure needed	Sufficient evidence has been submitted	
TL12	Basic Service delivery	Eradicate backlogs in order to improve	20% Construction of new pipeline from boreholes 14 & 15 in	Percentage	Progress reports	20%	Progress report	Achieved	The project has not been funded by the Department of Water Affairs. However,	To follow-up with the department in question	Business Plan submitted	

Ref	KPA	Strategic Objective	KPI	Unit of Measurement	Evidence	Annual Target	Target Q1	Actual Performance	Reason for non-achievement	Corrective measures	PMS Comment	
		access to services and ensure proper operations and maintenance	Petrusburg to reservoir at Bolokanang by 30 June 2020 (MIS:325184)						business plan has been submitted to source funding			
TL15	Basic Service delivery	Eradicate backlogs in order to improve access to services and ensure proper operations and maintenance	Number of water samples submitted to an accredited laboratory for testing.	Number	Laboratory test reports.	24 reports	6 Laboratory test reports.	Achieved	N/A	N/A	N/A	
TL16	Basic Service delivery	Eradicate backlogs in order to improve access to services and ensure proper operations and maintenance	Number of waste water samples submitted to an accredited laboratory for testing.	Number	Laboratory test reports.	24 reports	6 Laboratory test reports.	Achieved	N/A	N/A	N/A	
TL17	Basic Service delivery	Eradicate backlogs in order to improve access to services and ensure proper operations and maintenance	Installation of 4 level control valves at Nkululeko (1), Bolokanang (2) and Petrusburg (1) reservoir.	Number	Progress report and completion certificate	4 control level valves	Advertisement and appointment of service provider for assessment and installation	Achieved	N/A	N/A	N/A	
TL18	Basic Service delivery	Eradicate backlogs in order to improve access to services and	Number of updates on the strategic risk register 2019/20 financial year	Number	Reports implementation of risk mitigating plans and evidence.	4 reports per quarter	1	achieved	N/A	N/A	The department need to ensure that the risk management	

Ref	KPA	Strategic Objective	KPI	Unit of Measurement	Evidence	Annual Target	Target Q1	Actual Performance	Reason for non-achievement	Corrective measures	PMS Comment	
		ensure proper operations and maintenance									t report is presented to management for consideration	
TL19	Basic Service delivery	Eradicate backlogs in order to improve access to services and ensure proper operations and maintenance	Number of Section 79 Committee meetings held 2019/20 financial year	Number	Attendance registers, minutes of committee meetings and approved schedule of committee meetings	5 committee meetings	1 committee meeting	achieved	N/A	N/A	N/A	

COMMUNITY SERVICES

Ref	KPA	Strategic Objective	KPI	Unit of Measurement	Evidence	Annual Target	Target Q1	Actual Performance	Reason for non-achievement	Corrective measures	PMS Comment	
TL20	Basic Service delivery	Eradicate backlogs in order to improve access to services and ensure proper operations and maintenance	Number of updates on the strategic risk register 2019/20 financial year	Number	Reports implementation of risk mitigating plans and evidence.	4 reports per quarter	1	Achieved	n/a	n/a	Sufficient evidence has been submitted	
TL21	Basic Service delivery	Eradicate backlogs in order to improve access to services and ensure proper operations	Number of Section 79 Committee meetings held 2019/20 financial year	Number	Attendance registers, minutes of committee meetings and approved schedule of committee meetings	5 committee meetings	1 committee meeting	Achieved	n/a	n/a	The department need to provide a set of minutes	

		and maintenance										
TL22	Basic Service delivery	Eradicate backlogs in order to improve access to services and ensure proper operations and maintenance	100% Upgrading of Daniel Moopela Hall, Koffiefontein/ Dithake by 30 June 2020	Percentage	Completion Certificate/ Progress report	100% completion	Advertisement and Appointment of service provider	Not Achieved	Due to budget constraints	It will be attended to when the financial position improves	No information submitted.	

LOCAL ECONOMIC DEVELOPMENT

Ref	KPA	Strategic Objective	KPI	Unit of Measurement	Evidence	Annual Target	Target Q1	Actual Performance	Reason for non-achievement	Corrective measures	PMS Comment	
TL30	Local Economic development	To create an environment that promotes development of the local economy and facilitate job creation	Number of SMMEs supported through supply of specialised equipment (Budgetary constrain)	Number	Goods received notes/registers	4 SMMEs Supported	1	Not achieved	Due to Budget constraints	It will be attended to when the financial position improves	The department need to ensure that provision is made during the adjustment budget 2019/20 financial year	

MUNICIPAL MANAGER'S OFFICE

Ref	KPA	Strategic Objective	KPI	Unit of Measurement	Evidence	Annual Target	Target Q1	Actual Performance	Reason for non-achievement	Corrective measures	PMS Comment	
TL33	Public participation and good governance	To promote a culture of participatory	100% Renovation of the Municipality's	Percentage	Close out report	100% completion	100% completion	Achieved	n/a	n/a	Sufficient evidence has been submitted	

Ref	KPA	Strategic Objective	KPI	Unit of Measurement	Evidence	Annual Target	Target Q1	Actual Performance	Reason for non-achievement	Corrective measures	PMS Comment	
		and good governance	ICT network infrastructure, server room included by 30 September 2019									
TL37	Public participation and good governance	To promote a culture of participatory and good governance	Number of audit assignments conducted	Number	Internal Audit reports	15 Audit assignments	3 Audit assignment	Achieved	n/a	n/a	Sufficient evidence has been submitted	
TL38	Public participation and good governance	To promote a culture of participatory and good governance	Number of audit committee meetings held	Number	Attendance registers, resolution registers, IA reports, schedule of audit committee meetings.	6 Audit committee meetings	1 Audit committee meeting	Partially Achieved	n/a	n/a	Prepare and Provide Resolution register and IA Reports	
TL40	Public participation and good governance	To promote a culture of participatory and good governance	Number of updates on the strategic risk register 2019/20 financial year	Number	Reports implementation of risk mitigating plans and evidence.	4 reports per annum	1	Achieved	n/a	n/a	No Comment	
TL41	Public participation and good governance	To promote a culture of participatory and good governance	Number of Risk Committee Meeting held for the 2019/20 financial year	Number	Minutes of meeting and attendance registers and reports, RMC	4 Committee meetings	1 meeting held	Partially Achieved	Risk Committee Meeting was convened before the new financial year starts as recommended by the Provincial Treasury	Risk Management Committee be convened every quarter to address this deficiency	Information required had been submitted except for report of the RMC	
TL43	Public participation and good governance	To promote a culture of participatory and good governance	Number of quarterly RM reports compiled and presented to the Risk Management Committee 2019/20 financial year	Number	Attendance registers, Minutes of the meeting and approved report, schedule of RMC meetings.	4 approved RM reports	1 approved RM reports	Achieved	The RM Committee meeting is scheduled to take place every month after the end of each quarter. RM Committee meeting is mainly scheduled to take place towards the end of the aforesaid month 2019	The Municipal Manager need to provisionally approve RM reports to accommodate consistency in terms of quarterly	That the schedule of meetings of RM Committee, Audit Committee and Council must be reviewed.	

Ref	KPA	Strategic Objective	KPI	Unit of Measurement	Evidence	Annual Target	Target Q1	Actual Performance	Reason for non-achievement	Corrective measures	PMS Comment	
										performance reporting		
TL44	Public participation and good governance	To promote a culture of participatory and good governance	Number of Risk and fraud Awareness workshops conducted to inculcate a culture of Risk Management 2019/20 financial year	Number	Attendance registers	1 Workshops conducted	1 Workshop conducted	Achieved	N/A	N/A	Sufficient evidence has been submitted	
TL45	Public participation and good governance	To promote a culture of participatory and good governance	Number of risk assessment working sessions facilitated quarterly per department by 2019/20 financial year	Number	Attendance registers per department, schedule of risk assessment and signed off updated risk registers per department.	4 risk assessments working sessions facilitated quarterly per department.	1 risk assessment s working sessions facilitated per department per quarter.	Achieved	N/A	N/A	Sufficient information submitted	
TL46	Public participation and good governance	To promote a culture of participatory and good governance	Number of Process plans approved by Council for 2020/21 Financial year by 31 August 2019	Number	Approved process plan and Council resolution	1 approved process plan	Approved process plan	Achieved	N/A	N/A	Sufficient evidence has been submitted	
TL53	Public participation and good governance	To promote a culture of participatory and good governance	Number of press release on Council resolutions 2019/20 financial year	Number	Screen shots from official Facebook page; press release to print media	4	1	Not Achieved	No information was received from Corporate Services	That minutes of the Council meeting be submitted immediately after being provisionally approved by the Municipal Manager	No information was submitted	

Ref	KPA	Strategic Objective	KPI	Unit of Measurement	Evidence	Annual Target	Target Q1	Actual Performance	Reason for non-achievement	Corrective measures	PMS Comment	
TL55	Public participation and good governance	To promote a culture of participatory and good governance	Publishing of SDBIP 2020/21 on the website, notice boards and libraries within 14days after approval by the Mayor	Number	screen dump for publication on website	2020/21 SDBIP Published	2020/21 SDBIP Published	Achieved	N/A	N/A	Sufficient evidence has been submitted	
TL56	Public participation and good governance	To promote a culture of participatory and good governance	Number of SDBIP's submitted to Cogta, PT and NT	Number	Proof of submission	2020/21 SDBIP	1	Achieved	N/A	N/A	Sufficient evidence has been submitted	
TL57	Public participation and good governance	To promote a culture of participatory and good governance	Number of Performance Agreements developed and signed by relevant officials for 2020/21 FY	Number	Signed performance agreements	2020/21 Performance agreements	Signed performance agreements	Achieved	N/A	N/A	Sufficient evidence has been submitted	
TL58	Public participation and good governance	To promote a culture of participatory and good governance	Number of performance agreements submitted to department of Cogta by July 2020	Number	Proof of submission	5 Performance Agreements submitted to Cogta by July 2020	5 Performance Agreements submitted to Cogta	Achieved	N/A	N/A	Sufficient evidence has been submitted	
TL59	Public participation and good governance	To promote a culture of participatory and good governance	Number of Quarterly Performance Reports developed and submitted to Council	Number	Performance reports and council resolution	4 reports	1 report	Partially Achieved	Information is submitted late	That the Municipal Manager must sensitize directorate around the importance of performance information which must be submitted on time	Report is awaiting council to sit	
TL63	Public participation	To promote a culture of participatory	Number of Bid committee members	Number	Proof of appointment letters	13 Bid Committee members	4 members of Bid Specification	Achieved	N/A	N/A	Sufficient evidence	

Ref	KPA	Strategic Objective	KPI	Unit of Measurement	Evidence	Annual Target	Target Q1	Actual Performance	Reason for non-achievement	Corrective measures	PMS Comment	
	and good governance	and good governance	appointed at the beginning of financial year 2019/20 financial year by the Municipal Manager			appointed at the beginning of the financial year	n Committee appointed by the MM 5 Members of Bid Evaluation Committee appointed by MM 4 Members of Bid Adjudication Committee appointed by the MM				has been submitted	

CORPORATE SERVICES

Ref	KPA	Strategic Objective	KPI	Unit of Measurement	Evidence	Annual Target	Target Q1	Actual Performance	Reason for non-achievement	Corrective measures	PMS Comment	
TL67	Municipal Transformation and Institutional Development	An effective administration capable of sustainable service delivery	Number of Ordinary Council meetings held 2019/20 financial year	Number	Attendance registers and Council minutes, approved schedule of Council meetings	4 Council meeting	1 Council meeting	Partially Achieved	Information is not sufficient according to the description of the evidence	Compile schedule of Council	Provide an approved schedule of Council meetings	
TL68	Municipal Transformation and Institutional Development	An effective administration capable of sustainable service delivery	Number of Section 79 Committee meetings held 2019/20 financial year	Number	Attendance registers, minutes of committee meetings and approved schedule of committee meetings	5 committee meetings	1 committee meeting	Partially Achieved	Information is not sufficient according to the description of the evidence	Compile draft schedule of Council meetings	Provide an approved schedule of Council meetings	
TL70	Municipal Transformation	An effective administration	Number of Occupational	Number	Attendance registers,	4 Committee meeting	1 Committee meeting	Not Achieved	Due to shortage of transport	The Department	Provision be made in	

Ref	KPA	Strategic Objective	KPI	Unit of Measurement	Evidence	Annual Target	Target Q1	Actual Performance	Reason for non-achievement	Corrective measures	PMS Comment	
	on and Institutional Development	n capable of sustainable service delivery	Health and Safety Committee meetings held 2019/20 financial year		minutes of committee meetings and approved schedule of committee meetings					will engage with the Department of Technical Services to assist with transport arrangements	the budget to procure Administration vehicle	
TL72	Municipal Transformation and Institutional Development	An effective administration capable of sustainable service delivery	Number of progress reports on Council resolutions submitted to Council 2019/20 financial year	Number	Resolution register and Council resolution.	4 Progress reports	1 report	Achieved	N/A	N/A	Sufficient evidence has been submitted	
TL79	Municipal Transformation and Institutional Development	An effective administration capable of sustainable service delivery	Number of updates on the strategic risk register 2019/2020 financial year	Number	Reports implementation of risk mitigating plans and evidence.	4 reports per quarter	1 report	Achieved	N/A	N/A	Sufficient evidence has been submitted	
TL80	Municipal Transformation and Institutional Development	An effective administration capable of sustainable service delivery	Number of Section 79 Committee meetings held 2019/20 financial year	Number	Attendance registers, minutes of committee meetings and approved schedule of committee meetings	5 committee meetings	1 committee meeting	Partially Achieved	N/A	N/A	No approved schedule submitted	

FINANCIAL SERVICES

Ref	KPA	Strategic Objective	KPI	Unit of Measurement	Evidence	Annual Target	Target Q1	Actual Performance	Reason for non-achievement	Corrective measures	PMS Comment	
TL83	Financial viability and management	To improve overall financial management in the municipality by developing and implementing appropriate financial management policies, procedures and systems	Number of GRAP compliant asset Register updated	Number	Quarterly updates on the asset register	1 asset register	1 quarterly update	Achieved	N/A	N/A	Sufficient evidence has been submitted	
TL87	Financial viability and management	To improve overall financial management in the municipality by developing and implementing appropriate financial management policies, procedures and systems	Number of section 66 reports submitted to Council per quarter	Number	Section 66 reports and Council resolution	12 section 66 reports	3 Reports	Achieved	N/A	N/A	Sufficient evidence has been submitted	
TL89	Financial viability and management	To improve overall financial management in the municipality by developing and implementing appropriate financial management policies, procedures and systems	Number of section 71 reports submitted to the Mayor, PT and NT within 10 days after the end of the month	Number	Section 71 reports and proof of submission	12 reports	3 reports	Achieved	N/A	N/A	Sufficient evidence has been submitted	

Ref	KPA	Strategic Objective	KPI	Unit of Measurement	Evidence	Annual Target	Target Q1	Actual Performance	Reason for non-achievement	Corrective measures	PMS Comment	
TL90	Financial viability and management	To improve overall financial management in the municipality by developing and implementing appropriate financial management policies, procedures and systems	Number of MFMA compliant AFS submitted to the AGSA on or before 31 August 2019	Number	AFS and proof of submission	MFMA compliant AFS submitted to the AGSA	MFMA compliant AFS submitted to the AGSA	Achieved	N/A	N/A	Sufficient evidence has been submitted	
TL91	Financial viability and management	To improve overall financial management in the municipality by developing and implementing appropriate financial management policies, procedures and systems	Number of SCM implementation reports submitted to the Mayor and PT	Number	SCM reports and proof of submission	4 SCM reports	1 report	Partially Achieved	N/A	N/A	Proof of submission to the Mayor and PT not submitted	
TL92	Financial viability and management	To improve overall financial management in the municipality by developing and implementing appropriate financial management policies, procedures and systems	Number of SCM deviations reports submitted to Council.	Number	Deviations register and Council resolution	4 deviations reports.	1 deviation report	Achieved	N/A	N/A	Information submitted	

Ref	KPA	Strategic Objective	KPI	Unit of Measurement	Evidence	Annual Target	Target Q1	Actual Performance	Reason for non-achievement	Corrective measures	PMS Comment	
TL93	Financial viability and management	To improve overall financial management in the municipality by developing and implementing appropriate financial management policies, procedures and systems	Number of Contracts Above R100 000.00 published in the municipal website	Number	Proof of website uploads (website screenshots and document upload register	45	28	Achieved	N/A	N/A	Sufficient Information submitted	
TL94	Financial viability and management	To improve overall financial management in the municipality by developing and implementing appropriate financial management policies, procedures and systems	Number of billing reports signed off by the CFO.	Number	Pre-billing reports	12 pre-billing repots	3 pre-billing reports	Achieved	N/A	N/A	Sufficient Information submitted	
TL95	Financial viability and management	To improve overall financial management in the municipality by developing and implementing appropriate financial management policies, procedures and systems	Number of report on faulty electricity and water meters submitted to Technical department	Number	Proof of submission to Technical department	12 reports	3 reports	Achieved	N/A	N/A	Sufficient Information submitted	

Ref	KPA	Strategic Objective	KPI	Unit of Measurement	Evidence	Annual Target	Target Q1	Actual Performance	Reason for non-achievement	Corrective measures	PMS Comment	
TL98	Financial viability and management	To improve overall financial management in the municipality by developing and implementing appropriate financial management policies, procedures and systems	Number of updates on the strategic risk register 2019/2020 financial year	Number	Reports implementation of risk mitigating plans and evidence.	4 reports per quarter	1 report	Achieved	N/A	N/A	Sufficient Information submitted	
TL99	Financial viability and management	To improve overall financial management in the municipality by developing and implementing appropriate financial management policies, procedures and systems	Number of Section 79 Committee meetings held 2019/20 financial year	Number	Attendance registers, minutes of committee meetings and approved schedule of committee meetings	5 committee meetings	1 committee meeting	Partially Achieved	N/A	N/A	Provide the attendance register and minutes of the meeting held	

OVERALL PERFORMANCE FOR THE PERIOD STARTING OCTOBER 2019-DECEMBER 2019

TECHNICAL SERVICES

Ref	KPA	Strategic Objective	KPI	Unit of Measurement	Evidence	Annual Target	Target Q2	Actual Performance	Reason for non-achievement	Corrective measures	PMS Comment	
TL1	Basic Service delivery	Eradicate backlogs in order to improve access to	100% upgrading of Koffiefontein substation and bulk feeder lines by 30 June 2020	Percentage	Progress reports and completion certificate	100% Completion of substation	Progress report	Not Achieved	N/A	N/A	The project was expected to be completed	

Ref	KPA	Strategic Objective	KPI	Unit of Measurement	Evidence	Annual Target	Target Q2	Actual Performance	Reason for non-achievement	Corrective measures	PMS Comment	
		services and ensure proper operations and maintenance									on or before end of June 2020 as per the target. However, there was no evidence submitted to substantiate granted extension on the project	
TL2		Eradicate backlogs in order to improve access to services and ensure proper operations and maintenance	Electrification of 27 stands in Diamantheogte by 30 June 2020	Number	Progress report and Certificate of Compliance	27 Stands	Progress report	Achieved	N/A	N/A	No Comment	
TL3		Eradicate backlogs in order to improve access to services and ensure proper operations and maintenance	100% Completion of the new 4.2MI Conventional WTW in Jacobsdal by 30 June 2020	Percentage	Progress reports and completion certificate	100% Completion	Progress report	Achieved	N/A	N/A	No Comment	
TL4		Eradicate backlogs in order to improve access to services and ensure proper operations	Installation of 750 domestic water meters at Ditlhake (250), Sonwabile (250), Diamantheogte (250). (MIS:321576) by 30 June 2020	Number	Progress reports and completion certificate	750 domestic water meters installed	Progress report	Not achieved	The service provider of this project was appointed in December 2019 due to lengthy procurement processes.	The meters are going to be verified between the 13 th and the 17 th of January 2020	No information was submitted	

Ref	KPA	Strategic Objective	KPI	Unit of Measurement	Evidence	Annual Target	Target Q2	Actual Performance	Reason for non-achievement	Corrective measures	PMS Comment	
		and maintenance										
TL5			Installation of 1 bulk water meter at Koffiefontein (MIS:321576) by 30 June 2020	Number	Progress reports and completion certificate	1 bulk water meter installed	Progress report	Not achieved	The service provider of this project was appointed in December 2019 due to lengthy procurement processes.	The meters are going to be verified between the 13 th and the 17 th of January 2020		
TL6	Basic Service delivery	Eradicate backlogs in order to improve access to services and ensure proper operations and maintenance	Installation of 681 domestic water meters at Jacobsdal (205) and Ratanang (476) by 30 June 2020 (MIS:321605)	Number	Progress reports and completion certificate	681 domestic water meters installed	Progress report	Not achieved	The service provider of this project was appointed in December 2019 due to lengthy procurement processes.	The meters are going to be verified between the 13 th and the 17 th of January 2020		
TL7	Basic Service delivery	Eradicate backlogs in order to improve access to services and ensure proper operations and maintenance	Installation of 2 bulk water meters and valves at Ratanang by 30 June 2020 (MIS:321605)	Number	Progress reports and completion certificate	2 bulk water meter installed	Progress report	Not achieved	The service provider of this project was appointed in December 2019 due to lengthy procurement processes.	The meters are going to be verified between the 13 th and the 17 th of January 2020		
TL8	Basic Service delivery		Installation of 250 domestic water meters at Relebohile by 30 June 2020 (MIS:321628)	Number	Progress reports and completion certificate	250 domestic water meters installed	Progress report	Not achieved	The service provider of this project was appointed in December 2019 due to lengthy procurement processes.	The meters are going to be verified between the 13 th and the 17 th of January 2020		
TL9	Basic Service delivery	Eradicate backlogs in order to improve	Installation of 1 bulk water meter and valves in	Number	Progress reports and completion certificate	1 bulk water meter installed	Progress report	Not achieved	The service provider of this project was appointed in December	The meters are going to be verified between the		

Ref	KPA	Strategic Objective	KPI	Unit of Measurement	Evidence	Annual Target	Target Q2	Actual Performance	Reason for non-achievement	Corrective measures	PMS Comment
		access to services and ensure proper operations and maintenance	Luckhoff by 30 June 2020						2019 due to lengthy procurement processes.	13 th and the 17 th of January 2020	
TL10	Basic Service delivery	Eradicate backlogs in order to improve access to services and ensure proper operations and maintenance	Installation of 150 domestic water meters at Bolokanang by 30 June 2020 (MIS:321618)	Number	Progress reports and completion certificate	150 domestic water meters installed	Progress report	Not achieved	The service provider of this project was appointed in December 2019 due to lengthy procurement processes.	The meters are going to be verified between the 13 th and the 17 th of January 2020	
TL11	Basic Service delivery	Eradicate backlogs in order to improve access to services and ensure proper operations and maintenance	Installation of 8 bulk water meters and valves at Petrusburg (5) and Bolokanang (3) by 30 June 2020 (MIS:321618)	Number	Progress reports and completion certificate	8 bulk water meter installed	Progress report	Not achieved	The service provider of this project was appointed in December 2019 due to lengthy procurement processes.	The meters are going to be verified between the 13 th and the 17 th of January 2020	
TL12	Basic Service delivery	Eradicate backlogs in order to improve access to services and ensure proper operations and maintenance	20% Construction of new pipeline from boreholes 14 & 15 in Petrusburg to reservoir at Bolokanang by 30 June 2020 (MIS:325184)	Percentage	Progress reports	20%	Progress report	Not achieved	This is due to the project being registered in December 2019	Therefore the project will start in April 2020	No progress report was submitted
TL13	Basic Service delivery	Eradicate backlogs in order to improve access to	100% completion of Upgrading and refurbishment Sports Facility in	Percentage	Completion Certificate/ Close out report	100% Completion	Completion Certificate	Not Achieved	Provide reason for non-achievement	N/A	The project was anticipated to be complete o

Ref	KPA	Strategic Objective	KPI	Unit of Measurement	Evidence	Annual Target	Target Q2	Actual Performance	Reason for non-achievement	Corrective measures	PMS Comment
		services and ensure proper operations and maintenance	Koffiefontein , Dithlake								or before the end of December 2020. However, there is no evidence submitted to substantiate information for granted extension
TL15	Basic Service delivery	Eradicate backlogs in order to improve access to services and ensure proper operations and maintenance	Number of water samples submitted to an accredited laboratory for testing.	Number	Laboratory test reports.	24 reports	6 Laboratory test reports.	Not achieved	Provide reason for non-achievement	N/A	There were only four (4) reports submitted instead of 6 test reports as per performance target
TL16	Basic Service delivery	Eradicate backlogs in order to improve access to services and ensure proper operations and maintenance	Number of waste water samples submitted to an accredited laboratory for testing.	Number	Laboratory test reports.	24 reports	6 Laboratory test reports.	Not achieved	Provide reason for non-achievement	N/A	There were only four (4) reports submitted instead of 6 test reports as per performance target
TL17	Basic Service delivery	Eradicate backlogs in order to improve access to services and ensure proper operations and maintenance	Installation of 4 level control valves at Nkululeko (1), Bolokanang (2) and Petrusburg (1) reservoir.	Number	Progress report and completion certificate	4 control level valves	Install 1 Control valve at Nkululeko reservoir	Not achieved	Due to lengthy procurement processes	The Bid-committee to sit on the 9 th January 2020	The procurement plan created a base for the actual operation plan (SDBIP) and the target was

Ref	KPA	Strategic Objective	KPI	Unit of Measurement	Evidence	Annual Target	Target Q2	Actual Performance	Reason for non-achievement	Corrective measures	PMS Comment	
											not achieved	
TL18	Basic Service delivery	Eradicate backlogs in order to improve access to services and ensure proper operations and maintenance	Number of updates on the strategic risk register 2019/20 financial year	Number	Reports implementation of risk mitigating plans and evidence.	4 reports per quarter	1	Not achieved	N/A	N/A	Awaiting on Risk Officer for the report	
TL19	Basic Service delivery	Eradicate backlogs in order to improve access to services and ensure proper operations and maintenance	Number of Section 79 Committee meetings held 2019/20 financial year	Number	Attendance registers, minutes of committee meetings and approved schedule of committee meetings	5 committee meetings	1 committee meeting	Achieved	N/A	N/A	Complete information was submitted	

COMMUNITY SERVICES

Ref	KPA	Strategic Objective	KPI	Unit of Measurement	Evidence	Annual Target	Target Q2	Actual Performance	Reason for non-achievement	Corrective measures	PMS Comment	
TL20	Basic Service delivery	Eradicate backlogs in order to improve access to services and ensure proper operations and maintenance	Number of updates on the strategic risk register 2019/20 financial year	Number	Reports implementation of risk mitigating plans and evidence.	4 reports per quarter	1	Not achieved	N/A	N/A	No information was submitted	
TL21	Basic Service delivery	Eradicate backlogs in order to improve	Number of Section 79 Committee meetings held	Number	Attendance registers, minutes of committee	5 committee meetings	1 committee meeting	Achieved	N/A	N/A	Supporting documents submitted	

		access to services and ensure proper operations and maintenance	2019/20 financial year		meetings and approved schedule of committee meetings							
TL22	Basic Service delivery	Eradicate backlogs in order to improve access to services and ensure proper operations and maintenance	100% Upgrading of Daniel Moopela Hall, Koffiefontein/ Dithake by 30 June 2020	Percentage	Completion Certificate/ Progress report	100% completion	Progress report	Not achieved	Municipality has cashflow challenges	KPI to be revised	N/A	
TL23	Basic Service delivery	Eradicate backlogs in order to improve access to services and ensure proper operations and maintenance	100% Upgrading of Bolokanang Hall, Petrusburg by 30 June 2020	Percentage	Completion Certificate/ Progress report	100% Completion	Advertisement and Appointment of service provider	Not Achieved	Reportable in Q3	KPI to be revised	KPI was expected to be reported in the second as per target	

LOCAL ECONOMIC DEVELOPMENT

Ref	KPA	Strategic Objective	KPI	Unit of Measurement	Evidence	Annual Target	Target Q2	Actual Performance	Reason for non-achievement	Corrective measures	PMS Comment	
TL30	Local Economic development	To create an environment that promotes development of the local economy and facilitate job creation	Number of SMMEs supported through supply of specialised equipment (budgetary constrain)	Number	Goods received notes/registers	4 SMMEs Supported	1	Not Achieved	Municipality has cash flow challenges	That the KPI be reviewed during the adjustment budget	Contingency plan could have been considered	

MUNICIPAL MANAGER'S OFFICE

Ref	KPA	Strategic Objective	KPI	Unit of Measurement	Evidence	Annual Target	Target Q2	Actual Performance	Reason for non-achievement	Corrective measures	PMS Comment	
TL34	Public participation and good governance	To promote a culture of participatory and good governance	100% Acquisition/Procurement of licensed software (MS Office, MS Windows and others) by 31 December 2019	Percentage	Goods received note	100% acquisition	100% acquisition	Achieved	N/A	N/A	No Comment	
TL37	Public participation and good governance	To promote a culture of participatory and good governance	Number of audit assignments conducted	Number	Internal Audit reports	15 Audit assignments	4 Audit assignment	Achieved	N/A	N/A	No Comment	
TL38	Public participation and good governance	To promote a culture of participatory and good governance	Number of audit committee meetings held	Number	Attendance registers, resolution registers, IA reports, schedule of audit committee meetings.	6 Audit committee meetings	2 Audit committee meeting	Not Achieved	N/A	N/A	One committee meeting was convened	
TL40	Public participation and good governance	To promote a culture of participatory and good governance	Number of updates on the strategic risk register 2019/20 financial year	Number	Reports implementation of risk mitigating plans and evidence.	4 reports per annum	1	Not Achieved	N/A	N/A	No information was submitted	
TL41	Public participation and good governance	To promote a culture of participatory and good governance	Number of Risk Committee Meeting held for the 2019/20 financial year	Number	Minutes of meeting and attendance registers and reports, RMC	4 Committee meetings	1 meeting held	Not Achieved	N/A	N/A	No information was submitted	
TL43	Public participation and good governance	To promote a culture of participatory and good governance	Number of quarterly RM reports compiled and presented to the Risk Management Committee	Number	Attendance registers, Minutes of the meeting and approved report, schedule of RMC meetings.	4 approved RM reports	1 approved RM reports	Not Achieved	N/A	N/A	No information was submitted	

			2019/20 financial year									
TL45	Public participation and good governance	To promote a culture of participatory and good governance	Number of risk assessment working sessions facilitated quarterly per department by 2019/20 financial year	Number	Attendance registers per department, schedule of risk assessment and signed off updated risk registers per department.	4 risk assessments working sessions facilitated quarterly per department.	1 risk assessment s working sessions facilitated per department per quarter.	Not Achieved	N/A	N/A	No information was submitted	
TL48	Public participation and good governance	To promote a culture of participatory and good governance	Number of integrated Development Plan Community Representative forum held 2019/20 financial year	Number	Report of the IDP Rep forum, attendance register	3 integrated Development Plan Community Representative forum held	1 Community representative forum held	Not Achieved	N/A	N/A	No information was submitted	
TL51	Public participation and good governance	To promote a culture of participatory and good governance	Number of reviewed Communication Strategy approved by Council 2019/20	Number	Approved Communication Strategy and Council resolution	1	Approved Communication Strategy and Council resolution	Not achieved	Strategy still in draft form	To be presented in management meeting	No information was submitted	
TL52	Public participation and good governance	To promote a culture of participatory and good governance	Number of Local Communicato rs forum meetings held 2019/20 financial year	Number	Invitations, attendance register and minutes	2	1	Achieved	N/A	N/A	No Comment	
TL53	Public participation and good governance	To promote a culture of participatory and good governance	Number of press release on Council resolutions 2019/20 financial year	Number	Screen shots from official Facebook page; press release to print media	4	1	Not achieved	No budget allocation	To be considered during the adjustment budget		
TL59	Public participation and good governance	To promote a culture of participatory and good governance	Number of Quarterly Performance Reports developed and submitted to Council	Number	Performance reports and council resolution	4 reports	1 report	Achieved	N/A	NA	Information submitted	

CORPORATE SERVICES

Ref	KPA	Strategic Objective	KPI	Unit of Measurement	Evidence	Annual Target	Target Q2	Actual Performance	Reason for non-achievement	Corrective measures	PMS Comment	
TL65	Municipal Transformation and Institutional Development	An effective administration capable of sustainable service delivery	Number of Ward Committees established 2019/20 financial year	Number	Advertisements, elections report, attendance registers, appointment letters.	1 established committee	Appointment letters	Not achieved	N/A	N/A	Information was submitted	
TL66	Municipal Transformation and Institutional Development	An effective administration capable of sustainable service delivery	Number of ward committee workshops held 2019/20 financial year	Number	Attendance registers and training report.	1 Workshop	1 Workshop	Achieved	N/A	N/A	Information submitted	
TL67	Municipal Transformation and Institutional Development	An effective administration capable of sustainable service delivery	Number of Ordinary Council meetings held 2019/20 financial year	Number	Attendance registers and Council minutes, approved schedule of Council meetings	4 Council meeting	1 Council meeting	Not achieved	N/A	N/A	No Comment	
TL68	Municipal Transformation and Institutional Development	An effective administration capable of sustainable service delivery	Number of Section 79 Committee meetings held 2019/20 financial year	Number	Attendance registers, minutes of committee meetings and approved schedule of committee meetings	5 committee meetings	1 committee meeting	Partially achieved	N/A	N/A	Complete information submitted	
TL69	Municipal Transformation and Institutional Development	An effective administration capable of sustainable service delivery	Number of LLF meetings held 2019/20 financial year	Number	Attendance registers, minutes of LLF meetings and approved schedule of LLF meetings	2 LLF meetings held	1 LLF meeting	Not achieved	N/A	N/A	The meeting did not proceed	

TL70	Municipal Transformation and Institutional Development	An effective administration capable of sustainable service delivery	Number of Occupational Health and Safety Committee meetings held 2019/20 financial year	Number	Attendance registers, minutes of committee meetings and approved schedule of committee meetings	4 Committee meeting	1 Committee meeting	Not achieved	Due to shortage of transport	That the department of Technical Services will be engaged regarding the assistance with transport	Resource constraints were identified	
TL72	Municipal Transformation and Institutional Development	An effective administration capable of sustainable service delivery	Number of progress reports on Council resolutions submitted to Council 2019/20 financial year	Number	Resolution register and Council resolution.	4 Progress reports	1 report	Achieved	N/A	N/A	Complete Information submitted	
TL77	Municipal Transformation and Institutional Development	An effective administration capable of sustainable service delivery	Number of PPE procured for employees 2019/20	Number	Goods received notes	280 PPE procured	280 PPE procured	Not achieved	The advert was issued but the bid committees did not sit yet	N/A	No information was submitted as a result of the delay in Supply Chain Management Unit	
TL79	Municipal Transformation and Institutional Development	An effective administration capable of sustainable service delivery	Number of updates on the strategic risk register 2019/2020 financial year	Number	Reports implementation of risk mitigating plans and evidence.	4 reports per quarter	1 report	Not achieved	N/A	N/A	No information was submitted	
TL80	Municipal Transformation and Institutional Development	An effective administration capable of sustainable service delivery	Number of Section 79 Committee meetings held 2019/20 financial year	Number	Attendance registers, minutes of committee meetings and approved schedule of committee meetings	5 committee meetings	1 committee meeting	Achieved	N/A	N/A	Information submitted	

FINANCIAL SERVICES

Ref	KPA	Strategic Objective	KPI	Unit of Measurement	Evidence	Annual Target	Target Q2	Actual Performance	Reason for non-achievement	Corrective measures	PMS Comment	
TL83	Financial viability and management	To improve overall financial management in the municipality by developing and implementing appropriate financial management policies, procedures and systems	Number of GRAP compliant asset Register updated	Number	Quarterly updates on the asset register	1 asset register	1 quarterly update	Achieved	N/A	N/A	Information submitted	
TL86	Financial viability and management	To improve overall financial management in the municipality by developing and implementing appropriate financial management policies, procedures and systems	Number of section 52d reports submitted to Council within 30 days after end of each quarter	Number	Section 52d reports and Council resolution	3 reports	1 report	No Achieved	N/A	N/A	No Information submitted	
TL87	Financial viability and management	To improve overall financial management in the municipality by developing and implementing appropriate financial management policies, procedures and systems	Number of section 66 reports submitted to Council per quarter	Number	Section 66 reports and Council resolution	12 section 66 reports	3 Reports	Achieved	N/A	N/A	Information submitted without council resolution	

Ref	KPA	Strategic Objective	KPI	Unit of Measurement	Evidence	Annual Target	Target Q2	Actual Performance	Reason for non-achievement	Corrective measures	PMS Comment	
TL88	Financial viability and management	To improve overall financial management in the municipality by developing and implementing appropriate financial management policies, procedures and systems	Number of section 70 reports submitted to Council per quarter	Number	Section 70 reports and Council resolution	2 section 70 reports	1 report	Not Achieved	N/A	N/A	No information submitted	
TL89	Financial viability and management	To improve overall financial management in the municipality by developing and implementing appropriate financial management policies, procedures and systems	Number of section 71 reports submitted to the Mayor, PT and NT within 10 days after the end of the month	Number	Section 71 reports and proof of submission	12 reports	3 reports	Achieved	N/A	N/A	Information submitted	
TL91	Financial viability and management	To improve overall financial management in the municipality by developing and implementing appropriate financial management policies, procedures and systems	Number of SCM implementation reports submitted to the Mayor and PT	Number	SCM reports and proof of submission	4 SCM reports	1 report	Achieved	N/A	N/A	Information submitted	

Ref	KPA	Strategic Objective	KPI	Unit of Measurement	Evidence	Annual Target	Target Q2	Actual Performance	Reason for non-achievement	Corrective measures	PMS Comment	
TL92	Financial viability and management	To improve overall financial management in the municipality by developing and implementing appropriate financial management policies, procedures and systems	Number of SCM deviations reports submitted to Council.	Number	Deviations register and Council resolution	4 deviations reports.	1 deviation report	Achieved	N/A	N/A	Information submitted without council resolution	
TL93	Financial viability and management	To improve overall financial management in the municipality by developing and implementing appropriate financial management policies, procedures and systems	Number of Contracts Above R100 000.00 published in the municipal website	Number	Proof of website uploads (website screenshots and document upload register	45	4	Achieved	N/A	N/A	Information submitted	
TL94	Financial viability and management	To improve overall financial management in the municipality by developing and implementing appropriate financial management policies, procedures and systems	Number of billing reports signed off by the CFO.	Number	Pre-billing reports	12 pre-billing reports	3 pre-billing reports	Achieved	N/A	N/A	Information submitted	

Ref	KPA	Strategic Objective	KPI	Unit of Measurement	Evidence	Annual Target	Target Q2	Actual Performance	Reason for non-achievement	Corrective measures	PMS Comment	
TL95	Financial viability and management	To improve overall financial management in the municipality by developing and implementing appropriate financial management policies, procedures and systems	Number of report on faulty electricity and water meters submitted to Technical department	Number	Proof of submission to Technical department	12 reports	3 reports	Not Achieved	N/A	N/A	No Information submitted	
TL96	Financial viability and management	To improve overall financial management in the municipality by developing and implementing appropriate financial management policies, procedures and systems	Number of revenue enhancement strategies approved by Council 2019/2020 financial year	Number	Revenue enhancement strategy and Council resolution	1 revenue enhancement strategy	1	Achieved	N/A	N/A	Information submitted without council resolution	
TL98	Financial viability and management	To improve overall financial management in the municipality by developing and implementing appropriate financial management policies, procedures and systems	Number of updates on the strategic risk register 2019/2020 financial year	Number	Reports implementation of risk mitigating plans and evidence.	4 reports per quarter	1 report	Not Achieved	N/A	N/A	No information submitted	

Ref	KPA	Strategic Objective	KPI	Unit of Measurement	Evidence	Annual Target	Target Q2	Actual Performance	Reason for non-achievement	Corrective measures	PMS Comment
TL99	Financial viability and management	To improve overall financial management in the municipality by developing and implementing appropriate financial management policies, procedures and systems	Number of Section 79 Committee meetings held 2019/20 financial year	Number	Attendance registers, minutes of committee meetings and approved schedule of committee meetings	5 committee meetings	1 committee meeting	Achieved	N/A	N/A	Information submitted