



**LETSEMENG LOCAL
MUNICIPALITY**

MID-YEAR PERFORMANCE REPORT (JULY - DECEMBER)

2022/23 FY

**“A RESPONSIVE MUNICIPALITY IN
PURSUIT OF SERVICE EXCELLENCE”**



**LETSEMENG LOCAL
MUNICIPALITY**

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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| Office of the Municipal Manager |
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|-------|--|
| To: | Mayor: Letsemeng Local Municipality Cllr. Mocwaledi |
| From: | Acting Municipal Manager Mrs D. Tsikang |
| Re: | Submission of the 2022/23 mid-year budget and performance assessment of Letsemeng Local Municipality |

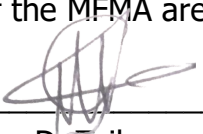
Honourable Mayor

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 2022/23 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.



Mrs D. Tsikang
Acting Municipal Manager

Date: 25 January 2023

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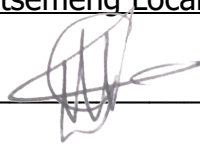
To whom it may concern

Re: Quality Certificate for 2022-23 Mid-year Assessment Report

I, Dineo Tsikang, the Acting 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 2022-23 financial year.

Name: Mrs Dineo Tsikang

Municipality: Letsemeng Local Municipality

Signature: 

Date: 25- January 2023

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 2022 till 31 December 2022;
2. the actual operating expenditure incurred for all votes and types expenditure for the period 1 July 2022 till 31 December 2022;
3. the actual and projected expenditure on all capital projects for the period 01 July 2022 till 31 December 2022,
4. debtors age analysis as at 31 December 2022;
5. creditors age analysis as at 31 December 2022;
6. actual cash-flow for the period ended 31 December 2022;

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 amounted to R201 205 million. The following is a summary of the 2022/23 budget (classified by main revenue source):

| PROPERTY RATES AND SERVICE CHARGES AS AT 31 DECEMBER 2022 | | | | | | | | | |
|---|----------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|----------------------|------------|
| Revenue Source | Approved Budget | July 22 | August 22 | September 22 | October 22 | November 22 | December 22 | Total Billing | |
| | | Billed | Billed | Billed | Billed | Billed | Billed | R | % |
| Property rates | 26;032;364.00 | 2;120;176.72 | 2;121;453.80 | 2;122;094.67 | 2;124;332.17 | 2;124;262.17 | 2;124;329.67 | 12;736;649.20 | 49% |
| Service charges: electricity:consumption | 29;768;341.00 | 1;609;203.57 | 1;591;466.18 | 1;151;648.52 | 1;070;767.97 | 1;262;449.09 | 1;072;117.53 | 7;757;652.86 | 26% |
| Service charges: water | 14;071;957.00 | 1;273;776.58 | 1;371;120.40 | 1;292;721.79 | 1;284;672.93 | 1;283;649.32 | 1;236;806.04 | 7;742;747.06 | 55% |
| Service charges: waste water management | 11;605;369.00 | 1;062;683.13 | 1;078;987.82 | 1;079;113.75 | 1;079;232.76 | 1;079;106.26 | 1;079;106.26 | 6;458;229.98 | 56% |
| Service charges: waste management | 11;576;979.00 | 1;032;964.50 | 1;049;386.50 | 1;049;478.50 | 1;049;645.25 | 1;049;639.50 | 1;049;639.50 | 6;280;753.75 | 54% |
| Total | 93;055;010.00 | 7;098;804.50 | 7;212;414.70 | 6;695;057.23 | 6;608;651.08 | 6;799;106.34 | 6;561;999.00 | 40;976;032.85 | 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 R93 million. For the period under review the actual billed revenue on property rates and service charges to date amounts to R40 million.

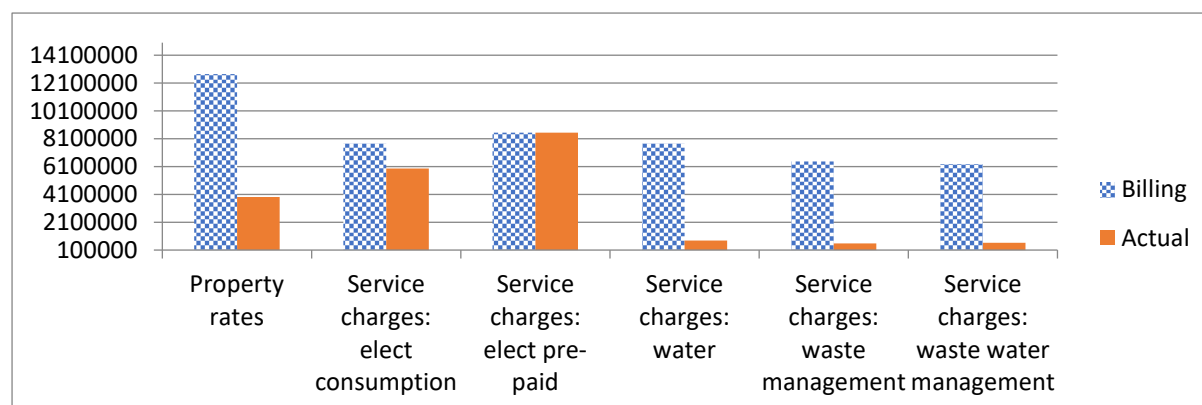
The billing of the municipality is satisfactorily on certain revenue sources. On average, at least 50% of the budgeted amount should have been billed as of the 31st December 2022. However, as depicted by the table above there are revenue sources that are above the average, which is water, waste management and waste water management. Property rates and electricity consumption are below the average of 50% this is due to under budgeting. There will have to be an adjustment on all the revenue sources except property rates as it is less with 1% which is not material.

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 2022 | | | | | | | | | |
|---|-------------------|------------------|------------------|------------------|------------------|------------------|------------------|-------------------|------------|
| Revenue Source | Year to date | July 22 | August 22 | September 22 | October 22 | November 22 | December 22 | Total Actual | |
| | Billing | Actual | Actual | Actual | Actual | Actual | Actual | R | % |
| Property Rates | 12;736;649.20 | 325;629.19 | 591;110.98 | 372;826.69 | 469;308.08 | 1;376;451.15 | 785;212.33 | 3;920;538.42 | 31% |
| Service charges electricity Consumption | 7;757;652.86 | 574;011.53 | 460;197.93 | 425;666.67 | 809;712.39 | 2;392;297.89 | 1;302;363.46 | 5;964;249.87 | 77% |
| Service charges electricity Pre-Paid | 8;534;865.26 | 1;432;872.88 | 1;533;832.00 | 1;206;750.38 | 1;459;880.00 | 1;430;751.00 | 1;470;779.00 | 8;534;865.26 | 100% |
| Service charges: Water | 7;742;747.06 | 129;851.62 | 124;042.01 | 116;349.52 | 135;819.09 | 123;952.26 | 146;421.44 | 776;435.94 | 10% |
| Service charges: Waste Water Management | 6;458;229.98 | 101;229.96 | 99;978.51 | 95;449.74 | 121;610.04 | 104;263.37 | 108;877.46 | 631;409.08 | 10% |
| Service charges: Waste Management | 6;280;753.75 | 95;589.62 | 73;252.99 | 98;439.33 | 103;019.22 | 98;283.26 | 101;464.57 | 570;048.99 | 9% |
| Total | 49;510;898 | 2;659;185 | 2;882;414 | 2;315;482 | 3;099;349 | 5;525;999 | 3;915;118 | 20;397;548 | 41% |

Property rates collected amounts to R3,9 million which is 31% of the billed amount, which is below the average of 50%. Electricity consumption is 77% of billed amount and pre-paid electricity is at 100%. There is no billing on pre-paid electricity; revenue

is recognised once the electricity sold has been utilised by the consumer. The collection rates are still very low for other services i.e. Waste Management, Waste Water Management and Water ranging between 9% - 10%. 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 41% of the billed revenue which is not satisfactory.

There is poor collection on Property rates of 31%, Water 10%, Waste Management 9% and Wastewater Management 10%. The municipality has embarked on the mayoral operation Patala in December to try to increase the municipality's revenue collection, the Mayor is leading the project.

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

| OTHER INCOME AS AT 31 DECEMBER 2022 | | | | | | | | | |
|---|-----------------------|----------------------|---------------------|-------------------|-------------------|---------------------|----------------------|----------------------|------------|
| Revenue Source | Budget | July 22 | August 22 | September 22 | October 22 | November 22 | December 22 | Total | |
| | | | | | | | | R | % |
| Rent of facilities and equipment | 294;113.00 | 50;458.00 | 47;026.00 | 53;383.00 | 45;103.00 | 43;864.00 | 45;819.00 | 285;653.00 | 97% |
| Interest earned - external investments | 266;223.23 | 19;946.01 | 38;553.47 | 71;588.17 | 40;900.15 | 2;860.63 | 134.78 | 173;983.21 | 65% |
| Interest earned - Outstanding debtor | 16;034;400.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| Dividends received | 11;379.18 | 0.00 | 8;415.00 | 0.00 | 0.00 | 0.00 | 0.00 | 8;415.00 | 74% |
| Fines | 18;093.00 | 1;150.00 | 200.00 | 100.00 | 800.00 | 520.00 | 3;100.00 | 5;870.00 | 32% |
| Licenses and permits | 5;386.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| Grants and subsidies received - operating | 90;897;000.00 | 30;821;000.00 | 4;269;000.00 | 0.00 | 0.00 | 2;000;000.00 | 19;079;000.00 | 56;169;000.00 | 62% |
| Other revenue | 633;511.00 | 22;693.00 | 18;373.00 | 15;578.00 | 80;960.00 | 108;953.00 | 17;821.00 | 264;378.00 | 42% |
| Total | 108;160;105.41 | 30;915;247.01 | 4;381;567.47 | 140;649.17 | 167;763.15 | 2;156;197.63 | 19;145;874.78 | 56;907;299.21 | 53% |

The original budget for other income is R108 million. The year to date collection is at 53% of the budget. The performance on the other sources of revenue is satisfactory and there is a need for adjustment as some revenue items have been inadequately projected i.e. rent of facilities and equipment, interest earned- external investments, fines, licences and permits, and other revenue. Interest on outstanding debtors will be

calculated at the end of the financial year as there are journals that are processed monthly on billing. Note should be taken that the above are actual receipts and not billed amounts.

Rental of equipment and facilities is at 97% there is an increase based on the previous financial year. And the interest earned on external investments is at 65% which is above the budgeted amount. Municipality received dividends from Senwes, over budgeting was made on this transaction. The amount will be adjusted accordingly during the adjustment budget process.

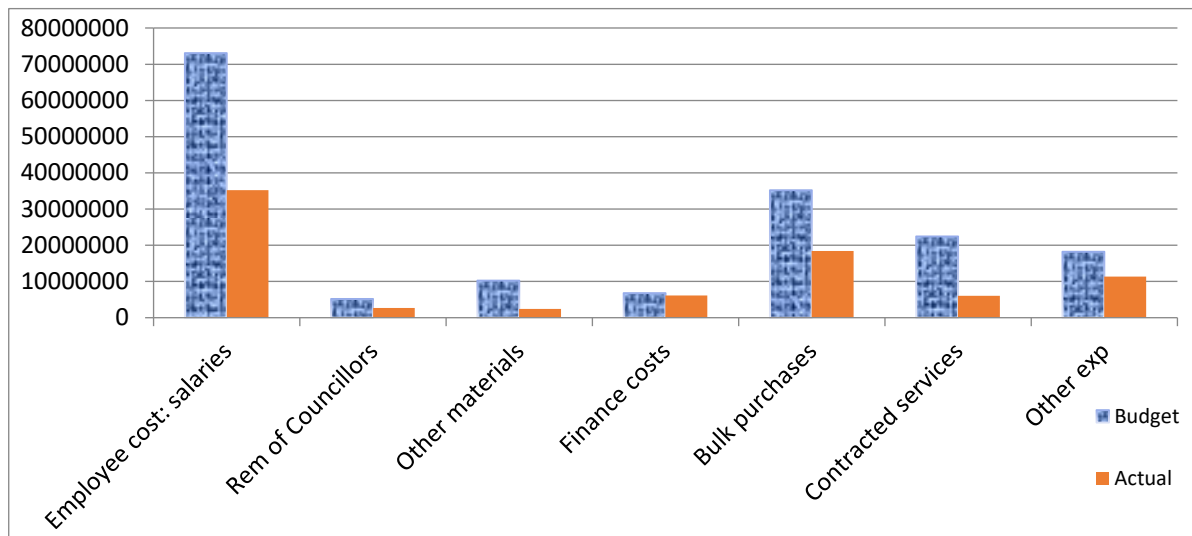
Fines are at 32% for the period under review, there is a need for an adjustment. Licenses and permits are at 0% of the budgeted amount there was no movement. Operating grants and subsidies received is at 62% of the budgeted amount; the last trench of the grants will be received in March 2023. Other revenue stands at 42% of the budgeted amount, which is still within the budget.

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 R217 million.

| OPERATING EXPENDITURE AS AT 31 DECEMBER 2022 | | | | | | | | | |
|--|--------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|------------|
| Expenditure by type | Budget | July 2022 | August 2022 | September 2022 | October 2022 | November 2022 | December 2022 | Total | |
| | | | | | | | | R | % |
| Employee Related Cost | 73;052;844 | 5;689;603 | 5;663;264 | 6;002;689 | 5;967;271 | 6;073;413 | 5;812;699 | 35;208;939 | 48% |
| Remuneration of Councillors | 5;167;420 | 506;694 | 429;764 | 439;910 | 436;510 | 439;889 | 429;764 | 2;682;531 | 52% |
| Debt Impairment | 26;200;000 | - | - | - | - | - | - | - | 0% |
| Depreciation and asset Impairment | 51;360;332 | - | - | - | - | - | - | - | 0% |
| Finance costs | 6;769;840 | 758;771 | 1;102;131 | 767;659 | 953;953 | 1;324;647 | 1;235;746 | 6;142;907 | 91% |
| Bulk Purchases | 35;186;600 | 4;631;705 | 4;843;552 | 2;053;621 | 2;298;736 | 2;329;120 | 2;237;506 | 18;394;240 | 52% |
| Other materials | 10;236;208 | 13;669 | 728;660 | 224;945 | 190;940 | 533;520 | 702;430 | 2;394;164 | 23% |
| Contracted Services | 22;422;658 | 2;010;607 | 766;913 | 314;618 | 454;928 | 619;258 | 1;858;817 | 6;025;141 | 27% |
| General Expenses-Other | 18;195;017 | 960;700 | 2;298;377 | 6;064;542 | 757;945 | 759;374 | 532;703 | 11;373;641 | 63% |
| Total | 248;590;919 | 14;571;749 | 15;832;661 | 15;867;984 | 11;060;283 | 12;079;221 | 12;809;665 | 82;221;563 | 33% |

The year-to-date expenditure amounts to R82 million which is 33% of the budget. The year-to-date expenditure on most line items are above the budget except on employee cost and contracted services. The spending on employee costs is at 48% which is still within an average of 50% therefore there is no need to adjust the original budget.



Remuneration of councillors is at 52%, 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 91% 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 52%, 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 is at 23% which is within the budgeted amount, an adjustment will have to be made. Contracted services is at 27%, which is within the budgeted amount. The spending on other expenses is at 63%, there is a need for an adjustment.

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 R57 million, R376 000 is from internally generated funds. The year to date spending is at R24 million which is approximately 42% of the budget. The expenditure was funded from the grants and subsidies from national government and internally generated funds.

The following projects were running for the period under review:

| CONSULTANT | PROJECT | VALUE | CONTRACTOR | VALUE |
|---------------------------------|---|---------------|--------------------------|----------------|
| Inkazimulo Consultant Engineers | Koffiefontein WTW | R5 843 446.90 | NKHESEBO Solutions | R38 956 312.69 |
| Tsela Tsoeu | Upgrading of 1.72km access paved road and storm water (1 KM phase 1 | R1 125 432.77 | Best enough jv Dondash | R7 502 885.14 |
| Bantsi Engineering | Bolokanang: Electrification of 1000 households connection | R3 653 975.90 | Motsewarona Construction | R14 857 991.56 |
| African Engineering | Petrusburg/Bolokanang: Refurbishment of WWTW | R493 215.00 | Phakampo | R 6 427 642.10 |

1.2.4 Cash Flow Statement

The actual cash flow of the municipality since July 2022 to December 2022 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 2022 which was standing at R380 million.

| DEBTORS AGE ANALYSIS BY SERVICE AS AT 31 DECEMBER 2022 | | | | | | | | | | |
|--|------------------|------------------|------------------|------------------|------------------|------------------|-------------------|--------------------|--------------------|-------------|
| Details | 0 - 30 Days | 31 - 60 Days | 61 - 90 Days | 91 - 120 Days | 121-150 Days | 151-180 Days | 181Days- 1 year | Over 1 year | Total | % |
| Water Tariffs | 1,199,303.00 | 919,581.00 | 1,015,251.00 | 1,027,004.00 | 1,230,367.00 | 1,148,941.00 | 6,811,728.00 | 46,714,197.00 | 60,066,372 | 16% |
| Electricity Tariffs | 1,013,764.00 | 859,240.00 | 426,681.00 | 523,551.00 | 601,680.00 | 792,501.00 | 3,147,224.00 | 5,295,825.00 | 12,660,466 | 3% |
| Rates (Property Rates) | 1,885,725.00 | 1,222,561.00 | 1,475,738.00 | 1,291,093.00 | 1,468,280.00 | 1,415,142.00 | 8,998,793.00 | 49,397,735.00 | 67,155,067 | 18% |
| Sewerage / Sanitation Tariffs | 1,051,807.00 | 1,029,438.00 | 982,238.00 | 980,964.00 | 965,923.00 | 946,272.00 | 5,653,887.00 | 39,664,787.00 | 51,275,316 | 13% |
| Refuse Removal Tariffs | 1,018,569.00 | 869,031.00 | 915,803.00 | 960,896.00 | 925,968.00 | 904,499.00 | 5,536,615.00 | 38,105,238.00 | 49,236,619 | 13% |
| Housing (Rental Income) | 17,317.00 | 15,896.00 | 15,639.00 | 12,637.00 | 12,637.00 | 17,422.00 | 93,108.00 | 1,095,830.00 | 1,280,486 | 0% |
| Interest on Arrear Debtor Accounts | 2,512,671.00 | 1,965,209.00 | 2,314,314.00 | 2,091,793.00 | 2,111,446.00 | 2,041,184.00 | 11,718,696.00 | 113,368,965.00 | 138,124,278 | 36% |
| Other | 38,131.00 | 31,392.00 | 11,411.00 | 15,890.00 | 11,504.00 | 22,424.00 | 59,833.00 | 339,574.00 | 530,159 | 0% |
| Total debtor per service | 8,737,287 | 6,912,348 | 7,157,075 | 6,903,828 | 7,327,805 | 7,288,385 | 42,019,884 | 293,982,151 | 380,328,763 | 100% |

| DEBTORS AGE ANALYSIS BY CUSTOMER GROUP AS AT 31 DECEMBER 2022 | | | | | | | | | | |
|---|------------------|------------------|------------------|------------------|------------------|------------------|-------------------|--------------------|--------------------|-------------|
| | 0 - 30 Days | 31 - 60 Days | 61 - 90 Days | 91 - 120 Days | 121-150 Days | 151-180 Days | 181Days- 1 year | Over 1 year | Total- | % |
| Government | 328 | (126) | 256 | 139 | 291 | 348 | 717 | 3,712 | 5,664,695 | 1% |
| Business | 958 | 762 | 401 | 336 | 397 | 358 | 1,606 | 7,198 | 12,014,691 | 3% |
| Households | 6,750 | 6,019 | 5,893 | 5,930 | 6,008 | 5,963 | 36,363 | 261,939 | 334,865,937 | 88% |
| Other | 701 | 257 | 608 | 499 | 632 | 620 | 3,334 | 21,132 | 27,783,440 | 7% |
| Total By Customer Group | 8,737,287 | 6,912,348 | 7,157,075 | 6,903,828 | 7,327,805 | 7,288,385 | 42,019,884 | 293,982,151 | 380,328,763 | 100% |

The table above indicates that 88% of the debtors is outstanding from household consumers (which is the high risk in terms of non-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.

2.2 Creditors Age Analysis

The creditors of the municipality were standing at R149 million as at 31 December 2022. This amount includes invoices or statements received by the municipality for the services rendered.

2.3 Investment Portfolio

The municipality have an investment account with ABSA, quotations were requested from different bank sectors and the bank with the highest interest rate was appointed for investment:

| Account Number | Date | Balance brought forward | Deposits / Investments | Withdrawals / Transfers | Bank charges | Interest | Balance as per statement |
|----------------|------------|-------------------------|------------------------|--------------------------|-------------------|---------------------|--------------------------|
| 93-5898-3129 | 01/07/2022 | R 463;894.58 | R - | R - | R - | R 19;146.93 | R 483;041.51 |
| | 15/07/2022 | R 483;041.51 | R 13;000;000.00 | R - | R - | R - | R 13;483;041.51 |
| | 01/08/2022 | R 13;483;041.51 | R - | R - | R - | R 37;681.75 | R 13;520;723.26 |
| | 01/09/2022 | R 13;520;723.26 | R - | R - | R - | R 70;622.63 | R 13;591;345.89 |
| | 08/09/2022 | R 13;591;345.89 | R - | R (6;000;000.00) | R (80.00) | R - | R 7;591;265.89 |
| | 22/09/2022 | R 7;591;265.89 | R - | R (3;800;000.00) | R (80.00) | R - | R 3;791;185.89 |
| | 29/09/2022 | R 3;791;185.89 | R - | R (3;100;000.00) | R (80.00) | R - | R 691;105.89 |
| | 01/10/2022 | R 691;105.89 | R - | R - | R - | R 39;137.63 | R 730;243.52 |
| | 21/10/2022 | R 730;243.52 | R - | R (725;000.00) | R (80.00) | R - | R 5;163.52 |
| | 01/11/2022 | R 5;163.52 | R - | R - | R - | R 2;771.66 | R 7;935.18 |
| | 01/12/2022 | R 7;935.18 | R - | R - | R - | R 45.98 | R 7;981.16 |
| | 30/12/2022 | R 7;981.16 | R 1;600;000.00 | R - | R - | R - | R 1;607;981.16 |
| | | R 463;894.58 | R 14;600;000.00 | R (13;625;000.00) | R (320.00) | R 169;406.58 | R 1;607;981.16 |

2.4 Transfers and Grants Receipt and Spending

The municipality has been allocated conditional grants and subsidies to the value of R66 million from national government for the 2022-23 financial year. All expected transfers have been received with the exception for the Municipal Infrastructure Grant

which is on the cost reimbursement plan, the amount for November and December 2022 is paid. Water Service Infrastructure Grant last trench is expected in March 2022. The table below shows an actual amount of R27 million that was spent as at 31 December 2022. This is 78% of the actual transfers of R35 million. There is an unspent portion of R7 million.

| PERFORMANCE ON CONDITIONAL GRANTS AS AT 31 DECEMBER 2022 | | | | | | | | | | | |
|--|-------------------|-------------------|------------------|------------------|------------------|------------------|------------------|------------------|-------------------|------------|---------------------|
| GRANT NAME | GAZETTED: DoRA | YTD TRANSFER | ACTUAL SPENDING | | | | | | | | UNSPENT TRANSFER |
| | | | July '22 | August '22 | September '22 | October '22 | November '22 | December '22 | R | % | |
| Finance Management Grant | 3,000,000 | 3,000,000 | 1,492,166 | 61,016 | 58,830 | 54,693 | 54,228 | 54,209 | 1,775,142 | 59% | 1,224,858 |
| Municipal Infrastructure Grant | 19,019,000 | 4,042,000 | - | 1,277,400 | - | 2,415,807 | - | - | 3,693,207 | 91% | 348,793 |
| Water Service Infrastructure Grant | 20,000,000 | 10,400,000 | - | - | 2,397,060 | 3,862,354 | 2,700,000 | - | 8,959,414 | 86% | 1,440,586 |
| Expanded Public Works Incentive | 1,073,000 | 269,000 | - | - | 70,300 | 42,840 | 51,000 | 48,450 | 212,590 | 79% | 56,410 |
| Integrated National Electrification Grant | 18,500,000 | 14,800,000 | - | 2,045,985 | 1,889,975 | 1,200,000 | 4,393,342 | 744,938 | 10,274,240 | 69% | 4,525,760 |
| Energy Efficiency and Demand Side Management Grant | 5,000,000 | 3,000,000 | - | 939,014 | - | - | 500,000 | 1,299,841 | 2,738,855 | 91% | 261,145 |
| Total | 66,592,000 | 35,511,000 | 1,492,166 | 4,323,415 | 4,416,165 | 7,575,694 | 7,698,570 | 2,147,438 | 27,653,449 | 78% | 7,857,551 |

The current spending on Municipal Infrastructure grant is at 91%. Finance management grant is at 59% 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 86%. Integrated National Electrification Programme spending is at 69% which is satisfactorily, and Energy Efficiency and Demand Side Management Grant is at 91% which is satisfactory. Expanded Public Work Programme grant is at 79%, this grant is utilised for hiring of Caretakers, cleaners, and Security Guards.

2.5 Cash Flow Statement

| Details | Month 1 Jul | Month 2 Aug | Month 3 Sep | Month 4 Oct | Month 5 Nov | Month 6 Dec |
|--|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Cash Receipts by Source | | | | | | |
| Property rates | 325;629 | 591;111 | 372;827 | 469;308 | 1;376;451 | 785;212 |
| Service charges - electricity revenue | 2;006;885 | 1;994;030 | 1;632;417 | 809;712 | 2;392;298 | 1;302;363 |
| Service charges - water revenue | 129;852 | 124;042 | 116;350 | 135;819 | 123;952 | 146;421 |
| Service charges - sanitation revenue | 101;230 | 99;979 | 95;450 | 121;610 | 104;263 | 108;877 |
| Service charges - refuse revenue | 95;590 | 73;253 | 98;439 | 103;019 | 98;283 | 101;465 |
| Rental of facilities and equipment | 50;458 | 47;026 | 53;383 | 45;103 | 43;864 | 45;819 |
| Interest earned - external investments | 19;946 | 38;553 | 71;588 | 40;900 | 2;861 | 135 |
| Interest earned - outstanding debtor | 3;014;997 | 3;070;717 | 3;058;583 | 3;245;525 | 2;789;498 | 3;442;296 |
| Dividends received | 0 | 8;415 | 0 | 0 | 0 | 0 |
| Fines | 1;150 | 200 | 100 | 800 | 520 | 3;100 |
| Licence and permits | 0 | 0 | 0 | 0 | 0 | 0 |
| Transfer receipts - operational | 30;821;000 | 4;269;000 | 0 | 0 | 2;000;000 | 19;079;000 |
| Other revenue | 22;693 | 18;373 | 15;578 | 80;960 | -46;744 | 17;821 |
| Cash Receipts by Source | 36;589;429 | 10;334;699 | 5;514;714 | 5;052;757 | 8;885;247 | 25;032;510 |
| Other Cash Flows/Receipts by Source | | | | | | |
| Transfer receipts - capital | 8;325;000 | 5;374;000 | 0 | 9;068;000 | 6;475;000 | 4;431;000 |
| Total Cash Receipts by Source | 44;914;429 | 15;708;699 | 5;514;714 | 14;120;757 | 15;360;247 | 29;463;510 |
| Cash Payments by Type | | | | | | |
| Employee related costs | 5;689;603 | 5;663;264 | 6;002;689 | 5;967;271 | 6;073;413 | 5;812;699 |
| Remuneration of councillors | 506;694 | 429;764 | 439;910 | 436;510 | 439;889 | 429;764 |
| Interest paid | 758;771 | 1;102;131 | 767;659 | 953;953 | 1;324;647 | 1;235;746 |
| Bulk purchases - Water & Electricity | 4;631;705 | 4;843;552 | 2;053;621 | 2;298;736 | 2;329;120 | 2;237;506 |
| Other materials | 13;669 | 728;660 | 224;945 | 190;940 | 533;520 | 702;430 |
| Contracted services | 2;010;607 | 766;913 | 314;618 | 454;928 | 619;258 | 1;858;817 |
| General expenses | 960;700 | 2;298;377 | 6;064;542 | 757;945 | 759;374 | 532;703 |
| Cash Payments by Type | 14;571;749 | 15;832;661 | 15;867;984 | 11;060;283 | 12;079;221 | 12;809;665 |
| Other Cash Flows/Payments by Type | | | | | | |
| Capital assets | 3;727;318 | 887;036 | 1;582;095 | 3;843;984 | 6;755;266 | 17;185;168 |
| Other Cash Flows/Payments | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Cash Payments by Type | 18;299;067 | 16;719;697 | 17;450;079 | 14;904;267 | 18;834;487 | 29;994;833 |
| Net Increase/(Decrease) in Cash Held | 26;615;362 | -1;010;998 | -11;935;365 | -783;510 | -3;474;240 | -531;323 |
| Cash/cash equivalents at the month/year begin: | 645;820 | 27;261;182 | 26;250;184 | 1;560;678 | 4;424;502 | 950;262 |
| Cash/cash equivalents at the month/year end: | 27;261;182 | 26;250;184 | 1;560;678 | 777;168 | 950;262 | 418;939 |

2.6 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:

- Table C1 MFMA sec 71 monthly budget statement summary.
- 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.

2.6.1 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.

2.6.2 Explanatory notes to table C2

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

2.6.3 Explanatory notes to table C4

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

2.6.4 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.

2.6.5 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.

2.6.6 Explanatory notes to Table C7

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

2.6.7 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 | 2021/22 | Budget Year 2022/23 | | | | | | | |
|--|------------------|---------------------|-------------------|--------------------|--------------------|--------------------|---------------------|-----------------|--------------------|
| | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | | | | | | | | | |
| Financial Performance | | | | | | | | | |
| Property rates | 25;828 | 26;032 | – | 2;124 | 12;760 | 13;016 | (256) | -2% | 26;032 |
| Service charges | 60;350 | 67;023 | – | 4;193 | 26;955 | 33;511 | (6;556) | -20% | 67;023 |
| Investment revenue | 16;221 | 266 | – | 9 | 52 | 133 | (81) | -61% | 266 |
| Transfers and subsidies | 88;909 | 90;897 | – | 19;079 | 56;179 | 45;449 | 10;731 | 24% | 90;897 |
| Other own revenue | 18;036 | 16;997 | – | 3;509 | 19;011 | 8;498 | 10;513 | 124% | 16;997 |
| Total Revenue (excluding capital transfers and contributions) | 209;344 | 201;215 | – | 28;914 | 114;957 | 100;608 | 14;350 | 14% | 201;215 |
| Employee costs | 69;762 | 73;053 | – | 5;813 | 41;212 | 36;526 | 4;685 | 13% | 73;053 |
| Remuneration of Councillors | 4;764 | 5;167 | – | 430 | 3;122 | 2;584 | 539 | 21% | 5;167 |
| Depreciation & asset impairment | (44) | 51;360 | – | – | – | 25;680 | (25;680) | -100% | 51;360 |
| Finance charges | 11;008 | 6;770 | – | 1;236 | 6;274 | 3;385 | 2;889 | 85% | 6;770 |
| Inventory consumed and bulk purchases | 47;218 | 45;423 | – | 2;940 | 21;341 | 22;711 | (1;370) | -6% | 45;423 |
| Transfers and subsidies | – | – | – | – | – | – | – | – | – |
| Other expenditure | 117;284 | 66;618 | – | 2;392 | 19;999 | 33;309 | (13;309) | -40% | 66;618 |
| Total Expenditure | 249;992 | 248;391 | – | 12;810 | 91;948 | 124;196 | (32;248) | -26% | 248;391 |
| Surplus/(Deficit) | (40;647) | (47;176) | – | 16;104 | 23;010 | (23;588) | 46;597 | -198% | (47;176) |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial and District) | 21;767 | 57;519 | – | – | – | 28;760 | (28;760) | -100% | 57;519 |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) & Transfers and subsidies - capital (in-kind - all) | – | – | – | – | – | – | – | – | – |
| Surplus/(Deficit) after capital transfers & contributions | (18;881) | 10;343 | – | 16;104 | 23;010 | 5;172 | 17;838 | 345% | 10;343 |
| Share of surplus/ (deficit) of associate | – | – | – | – | – | – | – | – | – |
| Surplus/ (Deficit) for the year | (18;881) | 10;343 | – | 16;104 | 23;010 | 5;172 | 17;838 | 345% | 10;343 |
| Capital expenditure & funds sources | | | | | | | | | |
| Capital expenditure | 11;071 | 56;944 | – | – | 1;447;901 | 28;472 | 1;419;429 | 4985% | 56;944 |
| Capital transfers recognised | 14;510 | 56;568 | – | – | 144;767 | 28;284 | 116;483 | 412% | 56;568 |
| Borrowing | – | – | – | – | – | – | – | – | – |
| Internally generated funds | (3;439) | 376 | – | – | 1;303;730 | 188 | 1;303;542 | 693890% | 376 |
| Total sources of capital funds | 11;071 | 56;944 | – | – | 1;448;497 | 28;472 | 1;420;025 | 4987% | 56;944 |
| Financial position | | | | | | | | | |
| Total current assets | 231;256 | 104;995 | – | – | 271;576 | | | | 104;995 |
| Total non current assets | 747;596 | 839;286 | – | – | 748;491 | | | | 839;286 |
| Total current liabilities | 291;898 | 267;019 | – | – | 310;103 | | | | 267;019 |
| Total non current liabilities | 7;607 | 12;946 | – | – | 7;607 | | | | 12;946 |
| Community wealth/Equity | 853;571 | 653;973 | – | – | 853;571 | | | | 653;973 |
| Cash flows | | | | | | | | | |
| Net cash from (used) operating | (46;149) | 98;390 | – | – | (46;149) | 56;695 | 102;844 | 181% | 98;390 |
| Net cash from (used) investing | 1;447;602 | (56;944) | – | – | (1;448;497) | (28;472) | 1;420;025 | -4987% | (56;944) |
| Net cash from (used) financing | – | – | – | – | – | – | – | – | – |
| Cash/cash equivalents at the month/year end | 1;401;453 | 42;092 | – | – | (1;494;647) | 28;869 | 1;523;515 | 5277% | 41;446 |
| 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 | 8;731 | 6;912 | 7;157 | 6;904 | 7;328 | 7;288 | 42;020 | 293;982 | 380;322 |
| Creditors Age Analysis | | | | | | | | | |
| Total Creditors | (14;971) | 732 | (4;040) | (5;053) | 1;310 | (1;427) | 34;067 | 118;729 | 129;345 |

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

| Description | Ref | 2021/22 | Budget Year 2022/23 | | | | | | | |
|---|----------|-----------------|---------------------|-----------------|----------------|----------------|----------------|-----------------|----------------|--------------------|
| | | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | 1 | | | | | | | | | |
| Revenue - Functional | | | | | | | | | | |
| <i>Governance and administration</i> | | 155;481 | 37;571 | – | 21;808 | 72;628 | 18;786 | 53;843 | 287% | 37;571 |
| Executive and council | 10 | – | – | – | – | – | – | – | – | – |
| Finance and administration | 155;471 | 37;571 | – | 21;808 | 72;628 | 18;786 | 53;843 | 287% | 37;571 | – |
| Internal audit | – | – | – | – | – | – | – | – | – | – |
| <i>Community and public safety</i> | | 198 | – | – | 25 | 195 | – | 195 | #DIV/0! | – |
| Community and social services | 13 | – | – | – | – | 6 | – | 6 | #DIV/0! | – |
| Sport and recreation | – | – | – | – | – | – | – | – | – | – |
| Public safety | – | – | – | – | – | – | – | – | – | – |
| Housing | 185 | – | – | – | 25 | 189 | – | 189 | #DIV/0! | – |
| Health | – | – | – | – | – | – | – | – | – | – |
| <i>Economic and environmental services</i> | | 1;124 | 20;092 | – | – | 269 | 10;046 | (9;777) | -97% | 20;092 |
| Planning and development | 1;124 | 1;073 | – | – | – | 269 | 537 | (268) | -50% | 1;073 |
| Road transport | – | 19;019 | – | – | – | – | 9;510 | (9;510) | -100% | 19;019 |
| Environmental protection | – | – | – | – | – | – | – | – | – | – |
| <i>Trading services</i> | | 74;308 | 201;071 | – | 7;081 | 41;865 | 100;536 | (58;671) | -58% | 201;071 |
| Energy sources | 19;871 | 52;277 | – | 1;110 | 7;922 | 26;138 | (18;217) | (18;217) | -70% | 52;277 |
| Water management | 11;085 | 49;686 | – | 1;670 | 10;381 | 24;843 | (14;462) | (14;462) | -58% | 49;686 |
| Waste water management | 34;467 | 83;523 | – | 3;336 | 17;790 | 41;761 | (23;971) | (23;971) | -57% | 83;523 |
| Waste management | 8;886 | 15;586 | – | 965 | 5;772 | 7;793 | (2;021) | (2;021) | -26% | 15;586 |
| <i>Other</i> | 4 | – | – | – | – | – | – | – | – | – |
| Total Revenue - Functional | 2 | 231;111 | 258;734 | – | 28;914 | 114;957 | 129;367 | (14;410) | -11% | 258;734 |
| Expenditure - Functional | | | | | | | | | | |
| <i>Governance and administration</i> | | 167;352 | 165;503 | – | 5;801 | 50;957 | 82;752 | (31;794) | -38% | 165;503 |
| Executive and council | 17;949 | 18;453 | – | 570 | 7;892 | 9;226 | (1;335) | (1;335) | -14% | 18;453 |
| Finance and administration | 147;475 | 144;746 | – | 5;038 | 41;862 | 72;373 | (30;511) | (30;511) | -42% | 144;746 |
| Internal audit | 1;928 | 2;305 | – | 192 | 1;203 | 1;152 | 51 | 51 | 4% | 2;305 |
| <i>Community and public safety</i> | | 3;555 | 4;281 | – | 356 | 1;266 | 2;140 | (875) | -41% | 4;281 |
| Community and social services | 3;308 | 3;816 | – | 356 | 1;098 | 1;908 | (810) | (810) | -42% | 3;816 |
| Sport and recreation | 62 | 105 | – | – | – | 52 | (52) | (52) | -100% | 105 |
| Public safety | – | – | – | – | – | – | – | – | – | – |
| Housing | – | 210 | – | – | – | 105 | (105) | (105) | -100% | 210 |
| Health | 184 | 150 | – | – | 168 | 75 | 93 | 93 | 124% | 150 |
| <i>Economic and environmental services</i> | | 10;131 | 11;709 | – | 791 | 5;860 | 5;855 | 5 | 0% | 11;709 |
| Planning and development | 1;940 | 2;885 | – | 148 | 1;353 | 1;442 | (90) | (90) | -6% | 2;885 |
| Road transport | 8;191 | 8;825 | – | 642 | 4;507 | 4;412 | 95 | 95 | 2% | 8;825 |
| Environmental protection | – | – | – | – | – | – | – | – | – | – |
| <i>Trading services</i> | | 68;954 | 66;898 | – | 5;863 | 33;865 | 33;449 | 417 | 1% | 66;898 |
| Energy sources | 45;432 | 47;191 | – | 4;299 | 23;136 | 23;596 | (459) | (459) | -2% | 47;191 |
| Water management | 9;275 | 9;110 | – | 703 | 4;479 | 4;555 | (76) | (76) | -2% | 9;110 |
| Waste water management | 14;181 | 10;450 | – | 860 | 6;149 | 5;225 | 924 | 924 | 18% | 10;450 |
| Waste management | 67 | 147 | – | – | 101 | 73 | 28 | 28 | 38% | 147 |
| <i>Other</i> | – | – | – | – | – | – | – | – | – | – |
| Total Expenditure - Functional | 3 | 249;992 | 248;391 | – | 12;810 | 91;948 | 124;196 | (32;248) | -26% | 248;391 |
| Surplus/ (Deficit) for the year | | (18;881) | 10;343 | – | 16;104 | 23;010 | 5;172 | 17;838 | 345% | 10;343 |

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

| Vote Description | Ref | 2021/22 | Budget Year 2022/23 | | | | | | | |
|---------------------------------------|-----|-----------------|---------------------|-----------------|----------------|---------------|---------------|--------------|--------------|--------------------|
| | | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance | Full Year Forecast |
| R thousands | | | | | | | | | % | |
| Revenue by Vote | 1 | | | | | | | | | |
| Vote 1 - Executive & Council | | 10 | - | - | - | - | - | - | | - |
| Vote 2 - Finance & Administration | | 155,471 | 37,571 | - | 21,808 | 72,628 | 18,786 | 53,843 | 286.6% | 37,571 |
| Vote 3 - Energy sources | | 19,871 | 52,277 | - | 1,110 | 7,922 | 26,138 | (18,217) | -69.7% | 52,277 |
| Vote 4 - Environmental Protection | | 9,070 | - | - | 991 | 5,961 | - | 5,961 | #DIV/0! | - |
| Vote 5 - Water Management | | 11,085 | 49,686 | - | 1,670 | 10,381 | 24,843 | (14,462) | -58.2% | 49,686 |
| Vote 6 - Waste water management | | 34,467 | 83,523 | - | 3,336 | 17,790 | 41,761 | (23,971) | -57.4% | 83,523 |
| Vote 7 - Road Transport | | - | 19,019 | - | - | - | 9,510 | (9,510) | -100.0% | 19,019 |
| Vote 8 - Waste Management | | - | 15,586 | - | - | - | 7,793 | (7,793) | -100.0% | 15,586 |
| Vote 9 - [NAME OF VOTE 9] | | - | - | - | - | - | - | - | - | - |
| Vote 10 - Community & Social Services | | 1,137 | 1,073 | - | - | 275 | 537 | (261) | -48.7% | 1,073 |
| Vote 11 - [NAME OF VOTE 11] | | - | - | - | - | - | - | - | - | - |
| Vote 12 - [NAME OF VOTE 12] | | - | - | - | - | - | - | - | - | - |
| Vote 13 - [NAME OF VOTE 13] | | - | - | - | - | - | - | - | - | - |
| Vote 14 - [NAME OF VOTE 14] | | - | - | - | - | - | - | - | - | - |
| Vote 15 - [NAME OF VOTE 15] | | - | - | - | - | - | - | - | - | - |
| Total Revenue by Vote | 2 | 231,111 | 258,734 | - | 28,914 | 114,957 | 129,367 | (14,410) | -11.1% | 258,734 |
| Expenditure by Vote | 1 | | | | | | | | | |
| Vote 1 - Executive & Council | | 17,949 | 18,453 | - | 570 | 7,892 | 9,226 | (1,335) | -14.5% | 18,453 |
| Vote 2 - Finance & Administration | | 143,883 | 140,243 | - | 4,926 | 41,195 | 70,122 | (28,926) | -41.3% | 140,243 |
| Vote 3 - Energy sources | | 45,432 | 47,191 | - | 4,299 | 23,136 | 23,596 | (459) | -1.9% | 47,191 |
| Vote 4 - Environmental Protection | | 2,112 | 2,664 | - | 192 | 1,371 | 1,332 | 39 | 2.9% | 2,664 |
| Vote 5 - Water Management | | 9,275 | 9,110 | - | 703 | 4,479 | 4,555 | (76) | -1.7% | 9,110 |
| Vote 6 - Waste water management | | 14,181 | 10,450 | - | 860 | 6,149 | 5,225 | 924 | 17.7% | 10,450 |
| Vote 7 - Road Transport | | 8,191 | 8,825 | - | 642 | 4,507 | 4,412 | 95 | 2.1% | 8,825 |
| Vote 8 - Waste Management | | 67 | 147 | - | - | 101 | 73 | 28 | 37.7% | 147 |
| Vote 9 - [NAME OF VOTE 9] | | - | - | - | - | - | - | - | - | - |
| Vote 10 - Community & Social Services | | 7,250 | 8,929 | - | 536 | 2,677 | 4,465 | (1,788) | -40.0% | 8,929 |
| Vote 11 - [NAME OF VOTE 11] | | - | - | - | - | - | - | - | - | - |
| Vote 12 - [NAME OF VOTE 12] | | - | - | - | - | - | - | - | - | - |
| Vote 13 - [NAME OF VOTE 13] | | - | - | - | - | - | - | - | - | - |
| Vote 14 - [NAME OF VOTE 14] | | - | - | - | - | - | - | - | - | - |
| Vote 15 - [NAME OF VOTE 15] | | - | - | - | - | - | - | - | - | - |
| Total Expenditure by Vote | 2 | 248,339 | 246,012 | - | 12,730 | 91,507 | 123,006 | (31,499) | -25.6% | 246,012 |
| Surplus/ (Deficit) for the year | 2 | (17,228) | 12,722 | - | 16,184 | 23,450 | 6,361 | 17,089 | 268.7% | 12,722 |

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

| Description | Ref | 2021/22 | Budget Year 2022/23 | | | | | | | |
|--|-----|-----------------|---------------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|
| | | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | | | | | | | | | | |
| Revenue By Source | | | | | | | | | | |
| Property rates | | 25;828 | 26;032 | – | 2;124 | 12;760 | 13;016 | (256) | -2% | 26;032 |
| Service charges - electricity revenue | | 30;502 | 29;768 | – | 2;195 | 14;799 | 14;884 | (85) | -1% | 29;768 |
| Service charges - water revenue | | 11;773 | 14;072 | – | 146 | 1;108 | 7;036 | (5;928) | -84% | 14;072 |
| Service charges - sanitation revenue | | 9;196 | 11;605 | – | 938 | 5;614 | 5;803 | (189) | -3% | 11;605 |
| Service charges - refuse revenue | | 8;879 | 11;577 | – | 913 | 5;434 | 5;788 | (354) | -6% | 11;577 |
| Rental of facilities and equipment | | 562 | 294 | – | 46 | 286 | 147 | 139 | 94% | 294 |
| Interest earned - external investments | | 16;221 | 266 | – | 9 | 52 | 133 | (81) | -61% | 266 |
| Interest earned - outstanding debtors | | 16;973 | 16;034 | – | 3;442 | 18;602 | 8;017 | 10;585 | 132% | 16;034 |
| Dividends received | | 6 | 11 | – | – | 8 | 6 | 3 | 48% | 11 |
| Fines, penalties and forfeits | | 8 | 18 | – | 3 | 6 | 9 | (3) | -35% | 18 |
| Licences and permits | | – | 5 | – | – | – | 3 | (3) | -100% | 5 |
| Agency services | | – | – | – | – | – | – | – | – | – |
| Transfers and subsidies | | 88;909 | 90;897 | – | 19;079 | 56;179 | 45;449 | 10;731 | 24% | 90;897 |
| Other revenue | | 450 | 634 | – | 18 | 109 | 317 | (208) | -66% | 634 |
| Gains | | 37 | – | – | – | – | – | – | – | – |
| Total Revenue (excluding capital transfers and contributions) | | 209;344 | 201;215 | – | 28;914 | 114;957 | 100;608 | 14;350 | 14% | 201;215 |
| Expenditure By Type | | | | | | | | | | |
| Employee related costs | | 69;762 | 73;053 | – | 5;813 | 41;212 | 36;526 | 4;685 | 13% | 73;053 |
| Remuneration of councillors | | 4;764 | 5;167 | – | 430 | 3;122 | 2;584 | 539 | 21% | 5;167 |
| Debt impairment | | 31;602 | 26;200 | – | – | – | 13;100 | (13;100) | -100% | 26;200 |
| Depreciation & asset impairment | | (44) | 51;360 | – | – | – | 25;680 | (25;680) | -100% | 51;360 |
| Finance charges | | 11;008 | 6;770 | – | 1;236 | 6;274 | 3;385 | 2;889 | 85% | 6;770 |
| Bulk purchases - electricity | | 38;809 | 35;187 | – | 2;238 | 18;394 | 17;593 | 801 | 5% | 35;187 |
| Inventory consumed | | 8;409 | 10;236 | – | 702 | 2;947 | 5;118 | (2;171) | -42% | 10;236 |
| Contracted services | | 13;904 | 22;423 | – | 1;859 | 8;114 | 11;211 | (3;097) | -28% | 22;423 |
| Transfers and subsidies | | – | – | – | – | – | – | – | – | – |
| Other expenditure | | 66;578 | 17;995 | – | 533 | 11;886 | 8;998 | 2;888 | 32% | 17;995 |
| Losses | | 5;200 | – | – | – | – | – | – | – | – |
| Total Expenditure | | 249;992 | 248;391 | – | 12;810 | 91;948 | 124;196 | (32;248) | -26% | 248;391 |
| Surplus/(Deficit) | | (40;647) | (47;176) | – | 16;104 | 23;010 | (23;588) | 46;597 | (0) | (47;176) |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial and District) | | 21;767 | 57;519 | – | – | – | 28;760 | (28;760) | (0) | 57;519 |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) | | – | – | – | – | – | – | – | – | – |
| Transfers and subsidies - capital (in-kind - all) | | – | – | – | – | – | – | – | – | – |
| Surplus/(Deficit) after capital transfers & contributions | | (18;881) | 10;343 | – | 16;104 | 23;010 | 5;172 | | | 10;343 |
| Taxation | | – | – | – | – | – | – | – | | – |
| Surplus/(Deficit) after taxation | | (18;881) | 10;343 | – | 16;104 | 23;010 | 5;172 | | | 10;343 |
| Attributable to minorities | | – | – | – | – | – | – | | | – |
| Surplus/(Deficit) attributable to municipality | | (18;881) | 10;343 | – | 16;104 | 23;010 | 5;172 | | | 10;343 |
| Share of surplus/ (deficit) of associate | | – | – | – | – | – | – | | | – |
| Surplus/ (Deficit) for the year | | (18;881) | 10;343 | – | 16;104 | 23;010 | 5;172 | | | 10;343 |

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

| | | | | | | | | | | |
|---|---|---------|--------|---|---|-----------|--------|-----------|---------|--------|
| Single Year expenditure appropriation | 2 | | | | | | | | | |
| Vote 1 - Executive & Council | | 748 | - | - | - | (5,499) | - | (5,499) | #DIV/0! | - |
| Vote 2 - Finance & Administration | | (3,909) | 209 | - | - | 1,311,412 | 104 | 1,311,308 | ##### | 209 |
| Vote 3 - Energy sources | | 3,788 | 18,500 | - | - | 18,116 | 9,250 | 8,866 | 96% | 18,500 |
| Vote 4 - Environmental Protection | | (611) | - | - | - | (604) | - | (604) | #DIV/0! | - |
| Vote 5 - Water Management | | 3,528 | 20,000 | - | - | 78,722 | 10,000 | 68,722 | 687% | 20,000 |
| Vote 6 - Waste water management | | 7,906 | 1,254 | - | - | 27,044 | 627 | 26,417 | 4213% | 1,254 |
| Vote 7 - Road Transport | | 1,354 | 6,811 | - | - | 1,476 | 3,405 | (1,929) | -57% | 6,811 |
| Vote 8 - Waste Management | | 540 | 5,832 | - | - | 2,051 | 2,916 | (865) | -30% | 5,832 |
| Vote 9 - [NAME OF VOTE 9] | | - | - | - | - | - | - | - | - | - |
| Vote 10 - Community & Social Services | | (2,271) | 4,339 | - | - | 15,182 | 2,169 | 13,012 | 600% | 4,339 |
| Vote 11 - [NAME OF VOTE 11] | | - | - | - | - | - | - | - | - | - |
| Vote 12 - [NAME OF VOTE 12] | | - | - | - | - | - | - | - | - | - |
| Vote 13 - [NAME OF VOTE 13] | | - | - | - | - | - | - | - | - | - |
| Vote 14 - [NAME OF VOTE 14] | | - | - | - | - | - | - | - | - | - |
| Vote 15 - [NAME OF VOTE 15] | | - | - | - | - | - | - | - | - | - |
| Total Capital single-year expenditure | 4 | 11,071 | 56,944 | - | - | 1,447,901 | 28,472 | 1,419,429 | 4985% | 56,944 |
| Total Capital Expenditure | | 11,071 | 56,944 | - | - | 1,447,901 | 28,472 | 1,419,429 | 4985% | 56,944 |
| Capital Expenditure - Functional Classification | | | | | | | | | | |
| Governance and administration | | (3,773) | 209 | - | - | 1,305,906 | 104 | 1,305,802 | ##### | 209 |
| Executive and council | | 748 | - | - | - | (5,499) | - | (5,499) | #DIV/0! | - |
| Finance and administration | | (3,909) | 209 | - | - | 1,312,009 | 104 | 1,311,905 | ##### | 209 |
| Internal audit | | (611) | - | - | - | (604) | - | (604) | #DIV/0! | - |
| Community and public safety | | (2,271) | 4,339 | - | - | 11,685 | 2,169 | 9,515 | 439% | 4,339 |
| Community and social services | | - | 3,489 | - | - | 13,956 | 1,744 | 12,212 | 700% | 3,489 |
| Sport and recreation | | (2,271) | 850 | - | - | (2,271) | 425 | (2,696) | -634% | 850 |
| Public safety | | - | - | - | - | - | - | - | - | - |
| Housing | | - | - | - | - | - | - | - | - | - |
| Health | | - | - | - | - | - | - | - | - | - |
| Economic and environmental services | | 1,354 | 6,811 | - | - | 4,973 | 3,405 | 1,568 | 46% | 6,811 |
| Planning and development | | - | - | - | - | 3,497 | - | 3,497 | #DIV/0! | - |
| Road transport | | 1,354 | 6,811 | - | - | 1,476 | 3,405 | (1,929) | -57% | 6,811 |
| Environmental protection | | - | - | - | - | - | - | - | - | - |
| Trading services | | 15,762 | 45,586 | - | - | 125,933 | 22,793 | 103,140 | 453% | 45,586 |
| Energy sources | | 3,788 | 18,500 | - | - | 18,116 | 9,250 | 8,866 | 96% | 18,500 |
| Water management | | 3,528 | 20,000 | - | - | 78,722 | 10,000 | 68,722 | 687% | 20,000 |
| Waste water management | | 7,906 | 1,254 | - | - | 27,044 | 627 | 26,417 | 4213% | 1,254 |
| Waste management | | 540 | 5,832 | - | - | 2,051 | 2,916 | (865) | -30% | 5,832 |
| Other | | - | - | - | - | - | - | - | - | - |
| Total Capital Expenditure - Functional Classification | 3 | 11,071 | 56,944 | - | - | 1,448,497 | 28,472 | 1,420,025 | 4987% | 56,944 |
| Funded by: | | | | | | | | | | |
| National Government | | 14,510 | 56,568 | - | - | 144,767 | 28,284 | 116,483 | 412% | 56,568 |
| Provincial Government | | - | - | - | - | - | - | - | - | - |
| District Municipality | | - | - | - | - | - | - | - | - | - |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private | | - | - | - | - | - | - | - | - | - |
| Transfers recognised - capital | | 14,510 | 56,568 | - | - | 144,767 | 28,284 | 116,483 | 412% | 56,568 |
| Borrowing | 6 | - | - | - | - | - | - | - | - | - |
| Internally generated funds | | (3,439) | 376 | - | - | 1,303,730 | 188 | 1,303,542 | 693890% | 376 |
| Total Capital Funding | | 11,071 | 56,944 | - | - | 1,448,497 | 28,472 | 1,420,025 | 4987% | 56,944 |

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

| Description | Ref | 2021/22 | Budget Year 2022/23 | | | |
|--|-----|-----------------|---------------------|-----------------|------------------|--------------------|
| | | Audited Outcome | Original Budget | Adjusted Budget | YearTD actual | Full Year Forecast |
| R thousands | 1 | | | | | |
| ASSETS | | | | | | |
| Current assets | | | | | | |
| Cash | | 19;885 | 941 | – | 20;241 | 941 |
| Call investment deposits | | 184 | – | – | 184 | – |
| Consumer debtors | | 184;339 | 99;044 | – | 226;905 | 99;044 |
| Other debtors | | 24;570 | 2;830 | – | 21;372 | 2;830 |
| Current portion of long-term receivables | | 516 | – | – | 635 | – |
| Inventory | | 1;763 | 2;181 | – | 2;240 | 2;181 |
| Total current assets | | 231;256 | 104;995 | – | 271;576 | 104;995 |
| Non current assets | | | | | | |
| Long-term receivables | | – | – | – | – | – |
| Investments | | – | – | – | – | – |
| Investment property | | 66;425 | 77;119 | – | 66;425 | 77;119 |
| Investments in Associate | | – | – | – | – | – |
| Property, plant and equipment | | 682;590 | 761;797 | – | 683;194 | 761;797 |
| Biological | | – | – | – | – | – |
| Intangible | | (2;442) | 354 | – | (2;150) | 354 |
| Other non-current assets | | 1;022 | 15 | – | 1;022 | 15 |
| Total non current assets | | 747;596 | 839;286 | – | 748;491 | 839;286 |
| TOTAL ASSETS | | 978;852 | 944;281 | – | 1;020;067 | 944;281 |
| LIABILITIES | | | | | | |
| Current liabilities | | | | | | |
| Bank overdraft | | 1;182 | – | – | 1;182 | – |
| Borrowing | | (339) | 177;057 | – | (297) | 177;057 |
| Consumer deposits | | 960 | 860 | – | 1;022 | 860 |
| Trade and other payables | | 280;427 | 64;437 | – | 298;529 | 64;437 |
| Provisions | | 9;669 | 24;665 | – | 9;669 | 24;665 |
| Total current liabilities | | 291;898 | 267;019 | – | 310;103 | 267;019 |
| Non current liabilities | | | | | | |
| Borrowing | | 767 | – | – | 767 | – |
| Provisions | | 6;840 | 12;946 | – | 6;840 | 12;946 |
| Total non current liabilities | | 7;607 | 12;946 | – | 7;607 | 12;946 |
| TOTAL LIABILITIES | | 299;505 | 279;965 | – | 317;711 | 279;965 |
| NET ASSETS | 2 | 679;347 | 664;316 | – | 702;357 | 664;316 |
| COMMUNITY WEALTH/EQUITY | | | | | | |
| Accumulated Surplus/(Deficit) | | 868;985 | 653;973 | – | 868;985 | 653;973 |
| Reserves | | (15;414) | – | – | (15;414) | – |
| TOTAL COMMUNITY WEALTH/EQUITY | 2 | 853;571 | 653;973 | – | 853;571 | 653;973 |

Choose name from list - Table C7 Monthly Budget Statement - Cash Flow - M03 September

| Description | Ref | 2021/22 | Budget Year 2022/23 | | | | | | |
|--|-----|-----------------|---------------------|-----------------|----------------|---------------|---------------|----------------|--------------------|
| | | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | Full Year Forecast |
| R thousands | 1 | | | | | | | | |
| CASH FLOW FROM OPERATING ACTIVITIES | | | | | | | | | |
| Receipts | | | | | | | | | |
| Property rates | | (13,085) | 18,223 | - | 690 | 7,050 | 9,111 | (2,061) | 18,223 |
| Service charges | | (15,957) | 52,800 | - | 2,016 | 10,412 | 26,400 | (15,988) | 52,800 |
| Other revenue | | 458 | 594 | - | 21 | 115 | 297 | (182) | 594 |
| Transfers and Subsidies - Operational | | - | 90,897 | - | - | - | 47,949 | (47,949) | 90,897 |
| Transfers and Subsidies - Capital | | - | 57,519 | - | - | - | 33,760 | (33,760) | 57,519 |
| Interest | | 155 | 12,292 | - | 9 | 52 | 6,146 | (6,094) | 12,292 |
| Dividends | | - | 11 | - | - | - | 6 | (6) | 11 |
| Payments | | | | | | | | | |
| Suppliers and employees | | (46,149) | (126,851) | - | - | 46,149 | (63,426) | (109,575) | (126,851) |
| Finance charges | | - | (7,095) | - | - | - | (3,547) | (3,547) | (7,095) |
| Transfers and Grants | | - | - | - | - | - | - | - | - |
| NET CASH FROM/(USED) OPERATING ACTIVITIES | | (74,579) | 98,390 | - | 2,736 | 63,778 | 56,695 | (7,083) | 98,390 |
| CASH FLOWS FROM INVESTING ACTIVITIES | | | | | | | | | |
| Receipts | | | | | | | | | |
| Proceeds on disposal of PPE | | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current receivables | | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current investments | | - | - | - | - | - | - | - | - |
| Payments | | | | | | | | | |
| Capital assets | | - | 56,944 | - | - | - | - | - | 56,944 |
| NET CASH FROM/(USED) INVESTING ACTIVITIES | | - | 56,944 | - | - | - | - | - | 56,944 |
| 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 | | (74,579) | 155,334 | - | 2,736 | 63,778 | 56,695 | | 155,334 |
| Cash/cash equivalents at beginning: | | - | 646 | - | - | - | 646 | | - |
| Cash/cash equivalents at month/year end: | | (74,579) | 155,980 | - | | 63,778 | 57,341 | | 155,334 |
| References | | | | | | | | | |
| 1. Material variances to be explained in Table SC1 | | | | | | | | | |

2.7 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.

2.7.1 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.

2.7.2 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.

2.7.3 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 Recommendation

Based on the above I recommend that the budget be adjusted.

Non-Financial Mid-Year Performance Report

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, organised, 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 met |  |
| KPI's almost not met |  |
| KPI's not reportable |  |

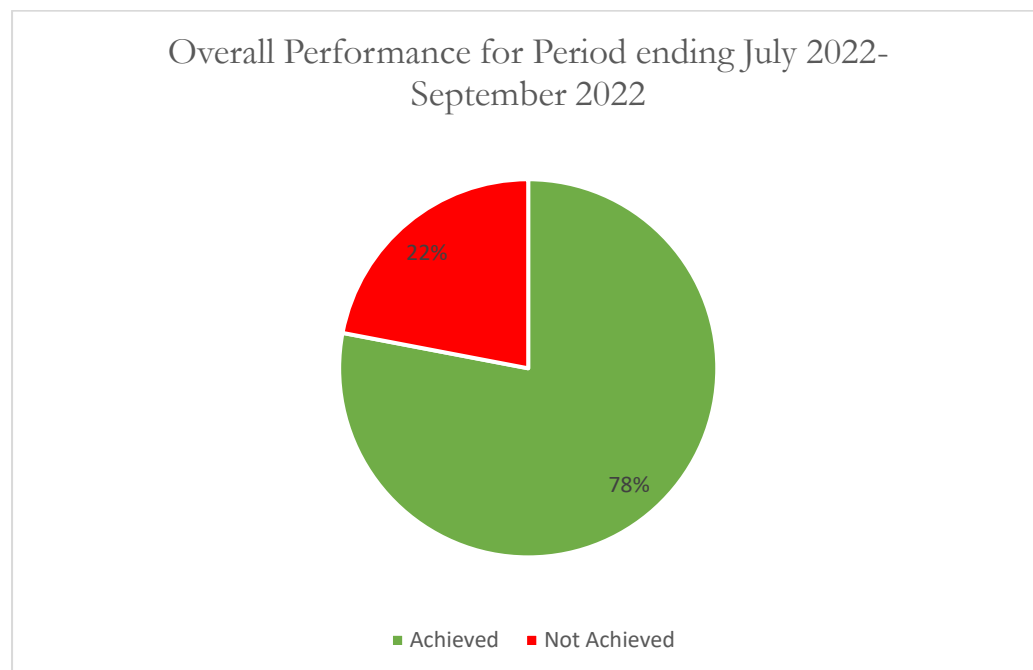
Circular 13 describes the Service Delivery and Budget Implementation Plan as a layered plan dealing with consolidated service delivery targets and in-year deadlines, and linking such targets to top management.

The Municipality prepared 53 Key Performance Indicators for measurement for the 2022/23 financial year.

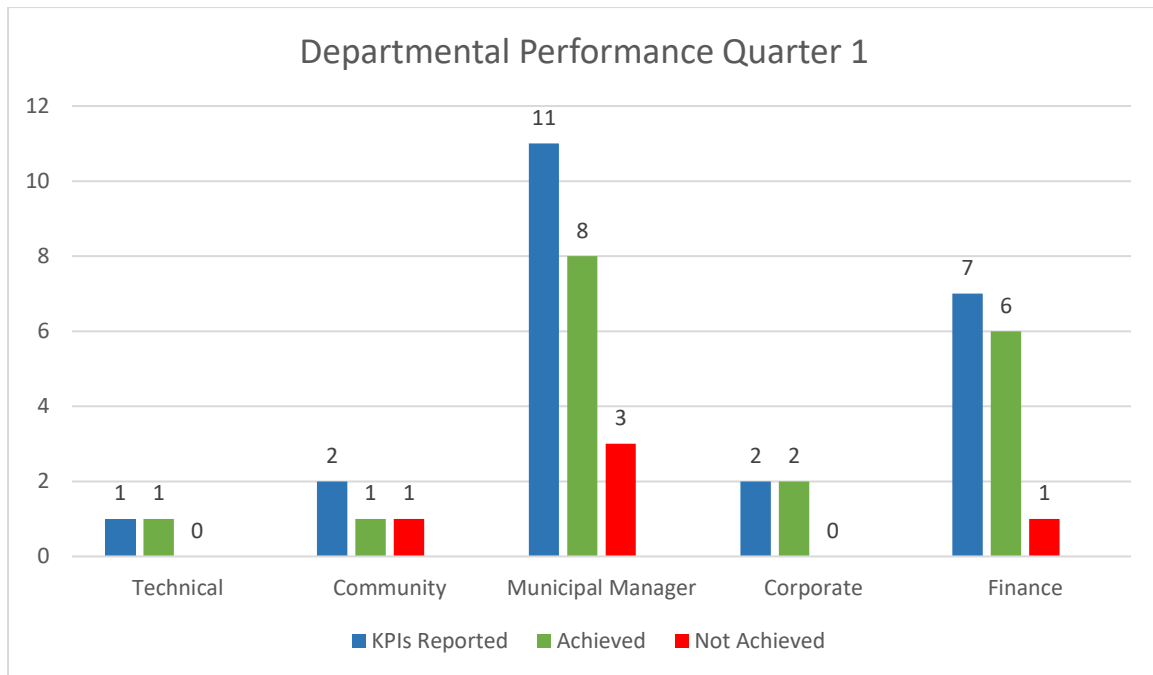
The number of key performance indicators prepared for each directorate is shown below:

| | |
|---------------------------------|------|
| Director Technical Services | : 05 |
| Director Community Services | : 11 |
| Office of the Municipal Manager | : 21 |
| Director Corporate Services | : 06 |
| Director Financial Services | : 10 |

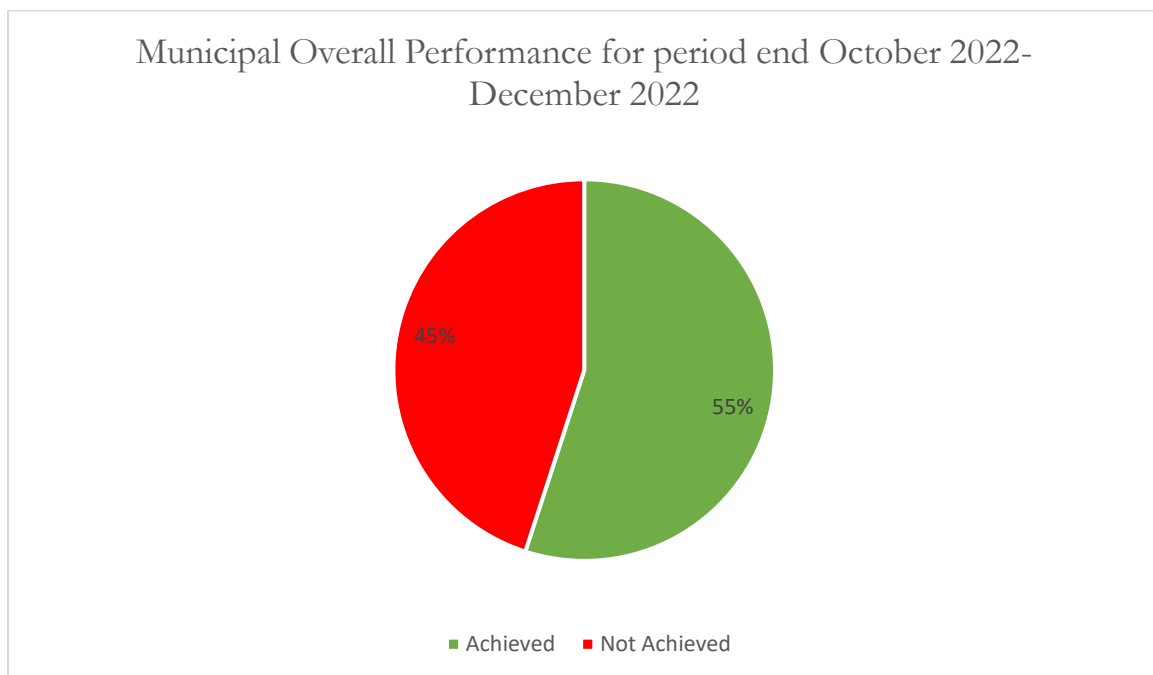
Below is a detailed and overall report for municipal Performance for Quarter 1:

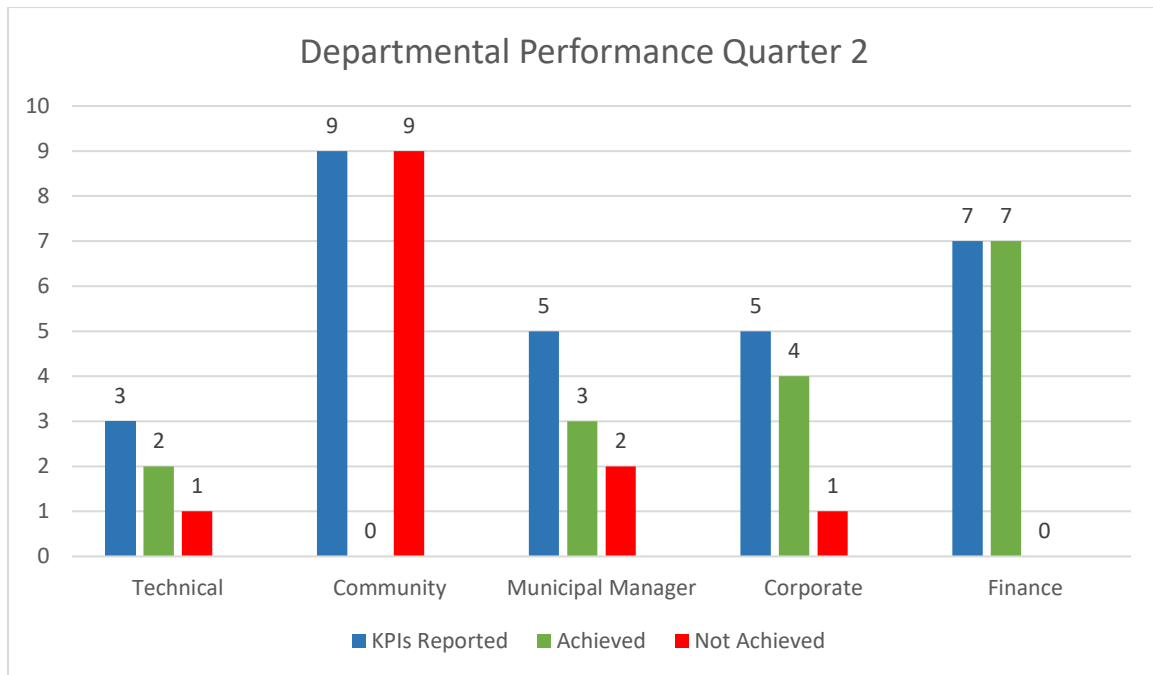


The performance of each directorate is summarised in the graph below Period ending July 2022 - September 2022:

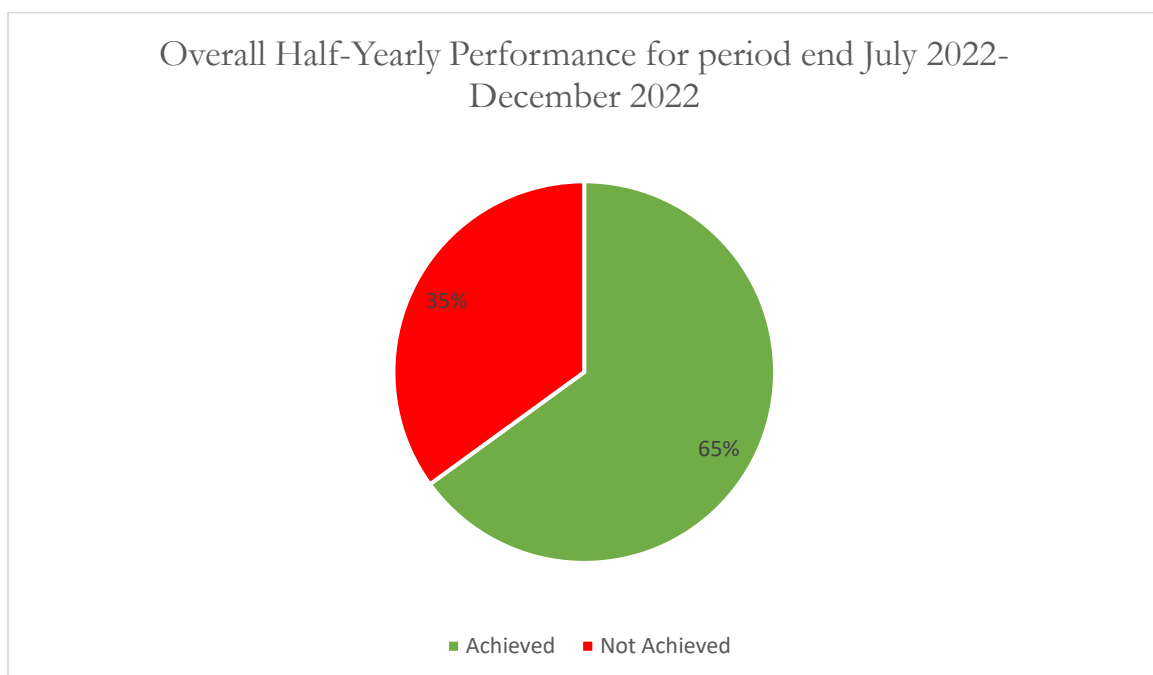


The performance of each directorate is summarised in the graph below Period ending October 2022 - December 2022





OVERALL MID-YEAR PERFORMANCE



TECHNICAL SERVICES

| Ref | KPA | Strategic objective | KPI | Unit of Measurement | Annual Target | Target Q1 | Actual Performance | PMS comment | Target Q2 | 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 | Refurbishment of Water Treatment Works and construction of 4,7 Reservoir in Koffiefontein by 30 June 2023 | Percentage | 30% Completion of refurbishment of Koffiefontein Water Treatment Works and construction of 4,7ML in Koffiefontein Reservoir by 30 June 2023 | No target in Q1 | N/A | Target is reportable in Q2, Q3 & Q4 | 10% Progress | Achieved 13% Progress | N/A | N/A | Information submitted in POE |
| TL2 | Basic Service delivery | Eradicate backlogs in order to improve access to services and ensure proper operations and maintenance | Upgrading of 1.72km access paved road and storm water (Phase 1, 1KM) in Petrusburg/Bolokanang by 31 March 2023 | Percentage | 100% Completion of upgrading of 1.7km access paved road and storm water (Phase 1, 1KM) in Petrusburg/Bolokanang by 31 March 2023 | 30 % Progress | Achieved Estimated percentage completion -42% | Information submitted in POE | 50 % Progress | Achieved 73% Progress | N/A | N/A | Information submitted in POE |
| TL3 | Basic Service delivery | Eradicate backlogs in order to improve access to services and ensure proper operations and maintenance | upgrading of 1.72km access paved road and storm water (Phase 2, 0.72km) in Petrusburg/Bolokanang | Percentage | 70% Completion of upgrading of 1.72km access paved road and storm water (Phase 2, 0.72km) in Petrusburg/Bolokanang | No target in Q1 | N/A | Target is only reportable in Q4 | No target in Q2 | N/A | N/A | N/A | Target is only reportable in Q4 |

| Ref | KPA | Strategic objective | KPI | Unit of Measurement | Annual Target | Target Q1 | Actual Performance | PMS comment | Target Q2 | Actual Performance | Reason for non-achievement | Corrective measures | PMS Comment |
|-----|------------------------|--|---|---------------------|--|-----------------|--------------------|-------------------------------------|-----------------|---|--|--|---|
| | | | g by 30 June 2023 | | by 30 June 2023 | | | | | | | | |
| TL4 | Basic Service delivery | Eradicate backlogs in order to improve access to services and ensure proper operations and maintenance | Number of households Electrified in Petrusburg, Bolokanang Ext 7, by 30 June 2023 | Number | 1000 Households Electrified and connected in Petrusburg, Bolokanang Ext 7, by 30 June 2023 | No target in Q1 | N/A | Target is only reportable in Q4 | No target in Q2 | N/A | N/A | N/A | Target is only reportable in Q4 |
| TL5 | Basic Service delivery | Eradicate backlogs in order to improve access to services and ensure proper operations and maintenance | Upgrading of outfall line and sewer pump station in Jacobsdal by 30 June 2023 | Percentage | 100% Completion of Upgrading of outfall line and sewer pump station in Jacobsdal by 30 June 2023 | No target in Q1 | N/A | Target is reportable in Q2, Q3 & Q4 | 10 % Progress | Not achieved 2% Progress Evidence 1.Consultant Appointment Letter 2. Email from DWS | Municipality was advised by DWS not to for carry on with the project this financial year due to Municipal commitment with ongoing project of Refurbishment of Koffiefontein Water Treatment Work | The project will be implemented in the coming financial years However , There is commitment from DWS that funding this project would be considered/implemented when additional funding is approved. | Provide correspondence between the municipality and DWS |

COMMUNITY SERVICES (LED)

| Ref | KPA | Strategic Objective | KPI | Unit of Measurement | Annual Target | Target Q1 | Actual Performance | PMS comment | Target Q2 | Actual Performance | Reason for non-achievement | Corrective measures | PMS Comment |
|-----|------------------------|--|---|---------------------|---|-----------------|--------------------|---------------------------------|--|--------------------|--|--|--|
| TL6 | Basic Service delivery | Eradicate backlogs in order to improve access to services and ensure proper operations and maintenance | Number of Community Halls Renovated in Koffiefontein and Luckhoff. (Daniel Moopela and Johannes Mokopane) by 30 June 2023 | Number | 2 Community Halls Renovated in Koffiefontein and Luckhoff. (Daniel Moopela and Johannes Mokopane) by 30 June 2023 | No target in Q1 | N/A | Target is reportable in Q2 & Q4 | 1 Community Hall renovated in Koffiefontein (Daniel Moopela) by 31 December 2022 | 0 Not achieved | Unavailability of funds | A letter of request from the mayor was issued to public works for assistance Target moved to Q 3 in attempt to raise/ to check for funds and make follow up with relevant department to assist. | Develop KPI's that can meet the SMART criteria |
| TL7 | Basic Service delivery | Eradicate backlogs in order to improve access to services and ensure proper operations and maintenance | Number of municipal buildings renovated in Koffiefontein and Petrusburg by 30 June 2023 | Number | 2 Municipal buildings renovated in Koffiefontein main building and Petrusburg by 30 June 2023 | No target in Q1 | N/A | Target is reportable in Q2 & Q4 | 1 municipal building renovated in Koffiefontein by 31 December 2022 | 0 Not achieved | The projects delayed to start to the supply chain processes e.g. Advertising and procumbent of service providers | Requisitions were made and follow up is continuously made to the supply chain unit Target moved to Q 3 in attempt to raise funds and make follow up with relevant department to assist | Develop KPI's that can meet the SMART criteria |

| Ref | KPA | Strategic Objective | KPI | Unit of Measurement | Annual Target | Target Q1 | Actual Performance | PMS comment | Target Q2 | Actual Performance | Reason for non-achievement | Corrective measures | PMS Comment |
|------|------------------------|--|--|---------------------|--|-----------------|--------------------|---------------------------------|------------------------------------|--------------------|---|---|---|
| TL8 | Basic Service delivery | Eradicate backlogs in order to improve access to services and ensure proper operations and maintenance | Number of Sports facilities refurbished in Koffiefontein by 30 June 2023 | Number | 1 Refurbished Sports facility in Koffiefontein by 30 June 2023 | No target in Q1 | N/A | Target is only reportable in Q4 | No target in Q2 | N/A | N/A | N/A | Target is only reportable in Q4 |
| TL9 | Basic Service delivery | Eradicate backlogs in order to improve access to services and ensure proper operations and maintenance | Number of stadiums refurbished at Jacobsdal by 30 June 2023 | Number | 1 Stadium refurbished at Jacobsdal by 30 June 2023 | No target in Q1 | N/A | Target is reportable in Q3 & Q4 | No target in Q2 | N/A | N/A | N/A | Target is only reportable in Q3 & Q4 |
| TL10 | Basic Service delivery | Eradicate backlogs in order to improve access to services and ensure proper operations and maintenance | Number of Reviewed SDF by 31 December 2022 | Number | 1 Reviewed SDF by 31 December 2022 | No target in Q1 | N/A | Target is only reportable in Q2 | 1 Reviewed SDF by 31 December 2022 | 0 Not achieved | The item was sent to COGTA and Department of Rural Development, Agriculture and Land Reform after the Acting Municipal Manager noted the Item | In progress for gazetting (publishing) after feedback from the mentioned department | SDF was reviewed but it still needs to be tabled/presented before the municipal council (Hence, the absence of the council resolution as part of POE) |

| Ref | KPA | Strategic Objective | KPI | Unit of Measurement | Annual Target | Target Q1 | Actual Performance | PMS comment | Target Q2 | Actual Performance | Reason for non-achievement | Corrective measures | PMS Comment |
|------|------------------------|--|---|---------------------|---|-----------------|--------------------|---------------------------------|---|--------------------|---|--|--|
| TL11 | Basic Service delivery | Eradicate backlogs in order to improve access to services and ensure proper operations and maintenance | Number of MPT Meetings conducted by 30 June 2023 | Number | 2 MPT Meetings conducted by June 2023 | No target in Q1 | N/A | Target is only reportable in Q2 | 1 MPT Meeting conducted by 31 December 2022 | 0 Not achieved | New internal members (municipal officials have to be re-nominated, accept nomination in writing and final members be presented to council no adoption. | The matter has been postponed to this year 2023. The nominated members have to be municipal officials that can serve at least 12 months for the stability of the tribunal | Nominate and introduce new MPT members for the quarters |
| TL12 | Basic Service delivery | Eradicate backlogs in order to improve access to services and ensure proper operations and maintenance | Number of Reviewed Human Settlement Sector Plan by 31 December 2022 | Number | 1 Reviewed Human Settlement Sector Plan by 31 December 2022 | No target in Q1 | N/A | Target is only reportable in Q2 | 1 Reviewed Human Settlement Sector Plan by 31 December 2022 | 0 Not achieved | The initiation of the item could not run concurrently with the SDF and Land Use Scheme as the running period were lapsing in 2022 (long overdue), while the sector plan lapses in 2023 as a result it became difficult to initiate the sector plan in question which lapses in 2023 as the document is only reviewed after 5 years. | Letters of request will be sent out in Q 3 to the relevant departments such as MISA, COGTA and Human Settlement as they are major stakeholders to serve as committee members to review the 2018/2019 sector plan | Clearly identify the lifespan of Sector Plans KPI should be considered reportable only in the 3 rd quarter |

| Ref | KPA | Strategic Objective | KPI | Unit of Measurement | Annual Target | Target Q1 | Actual Performance | PMS comment | Target Q2 | Actual Performance | Reason for non-achievement | Corrective measures | PMS Comment |
|------|----------------------------|--|---|---------------------|---|--|--|---------------------------------|---|--------------------|---|---|--|
| TL13 | Basic Service delivery | Eradicate backlogs in order to improve access to services and ensure proper operations and maintenance | Number of reviewed IWMP by 31 December 2022 | Number | 1 Reviewed IWMP by 31 December 2022 | No target in Q1 | N/A | Target is only reportable in Q2 | 1 Reviewed IWMP by 31 December 2022 | 0 Not Achieved | The document was approved end of 2017/18 therefore not eligible for review | Review will be done after 5 years in terms of integrated waste management act National Environmental Management: Waste Act, 2008 section 12, which is the year 2023 | Clearly identify the lifespan of Sector Plans KPI must be considered reportable only in the 3 rd quarter |
| TL14 | Local Economic Development | To create an environment that promotes development of the local economy and facilitate job creation | Number of Approved LED Strategy approved by Council by 31 December 2022 | Number | 1 Approved LED Strategy approved by Council by 31 December 2022 | No target in Q1 | N/A | Target is only reportable in Q2 | 1 Approved LED Strategy approved by Council by 31 December 2022 | 0 Not achieved | The target was not achieved due to the request from Provincial DESTE To Finalise the economic Transformation Bill which must be aligned with our LED strategy | The target will be achieved in Quarter 3 as the bill is expected to have been passed by then | Consult with DESTE to finalise the transformation bill |
| TL15 | Local Economic Development | To create an environment that promotes development of the local economy and facilitate job creation | Number of SMME Compliance Workshops held by 30 June 2023 | Number | 5 SMME Compliance Workshops held by 30 June 2023 | 1 SMME Compliance Workshop held by 30 September 2022 | Achieved 2 Compliance workshops held in - Petrusburg and Koffiefontein | Information submitted in POE | 1 SMME Compliance Workshop held by 31 December 2022 | 0 Not achieved | The target was achieved in Quarter 1 already and therefore could not be included in the report of this quarter | None provided | Provide us with reasons for non-achievement and corrective measures as the ones provided |

| Ref | KPA | Strategic Objective | KPI | Unit of Measurement | Annual Target | Target Q1 | Actual Performance | PMS comment | | Target Q2 | Actual Performance | Reason for non-achievement | Corrective measures | PMS Comment |
|------|----------------------------|---|---|---------------------|---|--|--------------------|--------------------------|--|---|--------------------|--|--|--|
| | | | | | | | | | | | | | | appear not to be satisfactory |
| TL16 | Local Economic Development | To create an environment that promotes development of the local economy and facilitate job creation | Number of Pop Up Markets to be held by 30 June 2023 | Number | 5 Letsemeng Pop Up Markets held by 30 June 2023 | 1 Letsemeng Pop Up Markets held by 30 September 2022 | Not Achieved | No information submitted | | 2 Letsemeng Pop Up Markets held by 31 December 2022 | 0 Not Achieved | Unavailability of majority of the stakeholders who had committed resources | The KPI should be reviewed as it is not within the control of the department, but heavily relied in the external stakeholders for resources. The department must make a provision for it in the budget so that we do not rely on external stakeholders to achieve the set target | Review or remove KPI during adjustment |

MUNICIPAL MANAGER'S OFFICE

| Ref | KPA | Strategic Objective | KPI | Unit of Measurement | Annual Target | Target Q1 | Actual Performance | PMS comment | Target Q2 | Actual Performance | Reason for non-achievement | Corrective measures | PMS Comment |
|------|--|---|---|---------------------|--|--|--------------------|---|---|--|----------------------------|---------------------|--|
| TL17 | Public participation and good governance | To promote a culture of participatory and good governance | Number of ICT steering committee meetings held by 30 September 2022 | Number | 1 ICT Steering Committee meeting held by 30 September 2022 | 1 ICT Steering Committee meeting held by 30 September 2022 | Not achieved | The ICT Unit priorities reducing the number of members in line with the available prescribes that advocates this process. | No target in Q2 | N/A | N/A | N/A | Target was only reportable in the 1 st Quarter |
| TL18 | Public participation and good governance | Efficient administration and good governance | Percentage on the ICT Infrastructure renovation of site offices, (Jacobsdal, Petrusburg, Luckhoff and Oppermansgronde) by 31 March 2023 | Percentage | 100% Complete ICT Infrastructure renovated of site offices, (Jacobsdal, Petrusburg, Luckhoff and Oppermansgronde) by 31 March 2023 | No target in Q1 | N/A | Target is only reportable in Q3 | No target in Q2 | N/A | N/A | N/A | Target is only reportable in Q3 |
| TL19 | Public participation and good governance | To promote a culture of participatory and good governance | Number of Municipal audit assignments conducted by 30 June 2023 | Number | 15 Municipal Audit assignments conducted by 30 June 2023 | 3 Audit assignments conducted by 30 September 2022 | Achieved | Information submitted in POE 1. PMS Audit Report for Q4 of 2022/2023 F/Y 2. Compliance with DORA 3. IT Follow-up Audit | 4 Audit assignments conducted by 31 December 2022 | 2 Reports Not achieved 1. Risk Management follow-up 2. Performance Management System Q1 | None provided | None provided | Information submitted in POE (PMS Q1 and Risk Management follow up) |

| Ref | KPA | Strategic Objective | KPI | Unit of Measurement | Annual Target | Target Q1 | Actual Performance | PMS comment | Target Q2 | Actual Performance | Reason for non-achievement | Corrective measures | PMS Comment |
|------|--|---|--|---------------------|---|---|--|---------------------------------|--|--|----------------------------|---------------------|---------------------------------|
| | | | | | | | | | | 3. Community Services Report (No report issued yet) 4. Governance Report (No report issued yet) | | | |
| TL20 | Public participation and good governance | To promote a culture of participatory and good governance | Number of Municipal audit committee meetings to be held by 30 June 2023 | Number | 4 Municipal Audit committee meetings held by 30 June 2023 | 1 Audit committee meeting held by 30 September 2022 | Achieved APC Meeting held during 19 July 2022 | Information submitted in POE | 1 Audit committee meeting held by 31 December 2022 | 1 Meeting Achieved APC Meeting held on the 31 st October 2022 | N/A | N/A | Information submitted in POE |
| TL21 | Public participation and good governance | Efficient administration and good governance | Number of approved Municipal Audit Strategic documents for the 2023/24 financial year. | Number | 4 Municipal audit strategic documents, risk based audit plan (RBAP) (MFMA - Section 165(2) (a)) Approved Internal Audit Charter Approved Audit Committee Charter Approved Audit Methodology | No target in Q1 | N/A | Target is only reportable in Q4 | No target in Q2 | N/A | N/A | N/A | Target is only reportable in Q4 |

| Ref | KPA | Strategic Objective | KPI | Unit of Measurement | Annual Target | Target Q1 | Actual Performance | PMS comment | Target Q2 | Actual Performance | Reason for non-achievement | Corrective measures | PMS Comment |
|------|--|---|--|---------------------|--|-------------------------------------|--------------------|---|------------------------------------|--------------------|----------------------------|---------------------|---------------------------------|
| | | | | | approved by 30 June 23 | | | | | | | | |
| TL22 | Public participation and good governance | To promote a culture of participatory and good governance | Number of Risk Committee Meeting held for the 2022/23 financial year. | Number | 4 Committee held for the 2022/23 financial year | 1 meeting held by 30 September 2022 | Not achieved | The Risk Management Unit needs to champion coordination with the MM to ensure the immediate execution of these appointments | 1 meeting held by 31 December 2022 | 1 Meeting Achieved | N/A | N/A | Information submitted in POE |
| TL23 | Public participation and good governance | Efficient administration and good governance | Number of reviewed and approved risk management Policies by 30 June 2023 <ul style="list-style-type: none"> Risk Management | Number | 2 Reviewed and approved risk management Policies by 30 June 2023 | No target in Q1 | N/A | Target is only reportable in Q4 | No target in Q2 | N/A | N/A | N/A | Target is only reportable in Q4 |

| Ref | KPA | Strategic Objective | KPI | Unit of Measurement | Annual Target | Target Q1 | Actual Performance | PMS comment | Target Q2 | Actual Performance | Reason for non-achievement | Corrective measures | PMS Comment |
|------|--|---|--|---------------------|---|---|--------------------|---|--|--------------------|----------------------------|---------------------|---|
| | | | nt Policy Anti-fraud and anti-corruption Policy | | | | | | | | | | |
| TL24 | Public participation and good governance | To promote a culture of participatory and good governance | Number of quarterly Risk Management reports compiled for the 2022/23 financial year. | Number | 4 Risk Management Reports for the 2022/23 FY | 1 Risk Management report by 30 September 2022 | Achieved | Information submitted in POE | 1 Risk Management report by 31 December 2022 | 1 Report Achieved | N/A | N/A | Information submitted in POE |
| TL25 | Public participation and good governance | To promote a culture of participatory and good governance | Number of workshop conducted to employees by 30 September 2022 <ul style="list-style-type: none"> Risk Management Policy Anti-fraud and anti-corruption Policy | Number | 1 Workshops conducted to employees by 30 September 2022 | 1 Workshops conducted by 30 September 2022 | Not achieved | The Risk Management Unit needs to champion coordination with the MM to ensure the immediate execution of these appointments | No target in Q2 | N/A | N/A | N/A | Target was only reportable in the 1 st Quarter |

| Ref | KPA | Strategic Objective | KPI | Unit of Measurement | Annual Target | Target Q1 | Actual Performance | PMS comment | Target Q2 | Actual Performance | Reason for non-achievement | Corrective measures | PMS Comment |
|------|--|---|--|---------------------|---|---|------------------------------------|---|-----------------|--------------------|----------------------------|---------------------|---|
| | | | | | | | | | | | | | |
| TL26 | Public participation and good governance | To promote a culture of participatory and good governance | Number of Municipal Process plans approved by Council for 2023/24 Financial year by 31 August 2022 | Number | 1 Approved Municipal process plan for the 2023/24 financial year by 31 August 2022 | 1 Approved process plan by 31 August 2022 | Not achieved (Non-compliance date) | Information submitted in POE Council only adopted the Process Plan on Thursday, 29 September 2022. | No target in Q2 | N/A | N/A | N/A | Target was only reportable in the 1 st Quarter |
| TL27 | Public participation and good governance | Efficient administration and good governance | Number of integrated Development Plan Community Representative forums held by 31 March 2023 | Number | 1 integrated Development Plan Community Representative forums held by 31 March 2023 | No target in Q1 | N/A | Target is only reportable in Q3 | No target in Q2 | N/A | N/A | N/A | Target is only reportable in Q3 |
| TL28 | Public participation and good governance | Efficient administration and good governance | Number of Integrated Development Plans(IDP) adopted by | Number | 1 Approved Integrated Development Plan(IDP) for the 2023/24 | No target in Q1 | N/A | Target is only reportable in Q3 & Q4 | No target in Q2 | N/A | N/A | N/A | Target is only reportable in Q3 & Q4 |

| Ref | KPA | Strategic Objective | KPI | Unit of Measurement | Annual Target | Target Q1 | Actual Performance | PMS comment | Target Q2 | Actual Performance | Reason for non-achievement | Corrective measures | PMS Comment |
|------|--|---|---|---------------------|---|---|---|------------------------------|-----------------|--------------------|----------------------------|---------------------|---|
| | governance | | Council for the 2023/24 financial year by 30 June 2023 | | financial year by 30 June 2023 | | | | | | | | |
| TL29 | Public participation and good governance | To promote a culture of participatory and good governance | Number of SDBIP's approved for the 2022/23 financial year by the Mayor and submitted to Cogta, PT and NT by 31 July 2022 | Number | 1 Approved SDBIP for the 2022/23 financial year by 31 July 2022 | 1 SDBIP submitted to Cogta, PT and NT for the 2022/23 financial year by 31 July 2022 | Achieved SDBIP was approved and submitted to the relevant authorities. | Information submitted in POE | No target in Q2 | N/A | N/A | N/A | Target was only reportable in the 1 st Quarter |
| TL30 | Public participation and good governance | To promote a culture of participatory and good governance | Number of SDBIP 2022/23 financial year published on the website, notice boards within 14days after approval of the Mayor by August 2022 | Number | 1 2022-23 financial year SDBIP published on the website, notice boards within 14days after approval of the Mayor by August 2022 | 1 2022-23 financial year SDBIP published on the website, notice boards within 14days after approval of the Mayor by August 2022 | Achieved SDBIP was published on the municipal website | Information submitted in POE | No target in Q2 | N/A | N/A | N/A | Target was only reportable in the 1 st Quarter |

| Ref | KPA | Strategic Objective | KPI | Unit of Measurement | Annual Target | Target Q1 | Actual Performance | PMS comment | | Target Q2 | Actual Performance | Reason for non-achievement | Corrective measures | PMS Comment |
|------|--|--|---|---------------------|--|--|---|--|--|-----------------|--------------------|----------------------------|---------------------|---|
| TL31 | Public participation and good governance | Efficient administration and good governance | Number of performance agreements signed by relevant officials and submitted to the department of Cogta for the 2022/23 financial year by 31 July 2022 | Number | 5 signed performance agreements for the 2022/23 financial year by 31 July 2022 | 5 signed performance agreements for the 2022/23 financial year by 31 July 2022 | Achieved Only three (3) Performance agreements was compiled and signed by relevant officials | Information submitted in POE Three (3) out of five (5) Performance agreements were signed (One of the Section 56 managers is Acting as Accounting Officer and the other appointed on a month-to-month basis) | | No target in Q2 | N/A | N/A | N/A | Target was only reportable in the 1 st Quarter |
| TL32 | Public participation and good governance | Efficient administration and good governance | Number of the Annual Performance Report for 2021/22 financial year submitted to AGSA in the 2022/23 | Number | 1 Annual Performance Report for 2021/22 financial year submitted to AGSA by 31 August 2022 | 1 Annual Performance Report for 2021/22 financial year submitted to AGSA by 31 August 2022 | Achieved APR was submitted to AGSA for comments | Information submitted in POE | | No target in Q2 | N/A | N/A | N/A | Target was only reportable in the 1 st Quarter |

| Ref | KPA | Strategic Objective | KPI | Unit of Measurement | Annual Target | Target Q1 | Actual Performance | PMS comment | Target Q2 | Actual Performance | Reason for non-achievement | Corrective measures | PMS Comment |
|------|--|--|--|---------------------|--|-----------------|--------------------|---------------------------------|-----------------|--------------------|----------------------------|---------------------|---------------------------------|
| | | | financial year by 31 August 2022 | | | | | | | | | | |
| TL33 | Public participation and good governance | Efficient administration and good governance | Number of Draft Annual Reports for 2021/22 financial year submitted to Council by 31 January 2023 | Number | 1 Draft Annual Report for 2021/22 financial year submitted to Council 31 January 23 | No target in Q1 | N/A | Target is only reportable in Q3 | No target in Q2 | N/A | N/A | N/A | Target is only reportable in Q3 |
| TL34 | Public participation and good governance | Efficient administration and good governance | Number of approved Oversight Reports and Final Annual Reports for the 2022/23 financial year submitted to Cogta, NT, PT and FS Legislature by April 2023 | Number | 1 Approved Oversight Report and Final Annual Report for the 2022/23 financial year submitted to NT, PT and FS Legislature in the 2022/23 financial year by 31 March 2023 | No target in Q1 | N/A | Target is only reportable in Q3 | No target in Q2 | N/A | N/A | N/A | Target is only reportable in Q4 |

| Ref | KPA | Strategic Objective | KPI | Unit of Measurement | Annual Target | Target Q1 | Actual Performance | PMS comment | | Target Q2 | Actual Performance | Reason for non-achievement | Corrective measures | PMS Comment |
|------|--|--|---|---------------------|--|--|---|---------------------------------|--|--|--|---------------------------------------|---------------------|---|
| TL35 | Public participation and good governance | Efficient administration and good governance | Number of Bid committee members appointed by the Municipal Manager by 30 September 2023 | Number | 15 Bid committee members appointed by the Municipal Manager in the 2022/23 financial year by 30 September 2022 | 15 Bid committee members appointed by the Municipal Manager by 30 September 2022 | Achieved Bid committee members were appointed in July 2022 | Information submitted in POE | | No target in Q2 | N/A | N/A | N/A | Target is only reportable in Q4 |
| TL36 | Public participation and good governance | Efficient administration and good governance | Number of approved PMS Policies by 30 June 2023 | Number | 1 Approved PMS Policy by 30 June 2023 | No target in Q1 | N/A | Target is only reportable in Q4 | | No target in Q2 | N/A | N/A | N/A | Target is only reportable in Q4 |
| TL37 | Public participation and good governance | Efficient administration and good governance | Number of Communication policy approved by Council by 31 December 2022 | Number | 1 Communication Strategy approved by Council in the 2022/23 financial year by 31 December 2022 | No target in Q1 | N/A | Target is only reportable in Q2 | | 1 Approved Communications policy by 31 December 2022 | 1 Communication Strategy Not achieved | Draft could not be tabled to Council. | None provided | Ensure that the Draft communication strategy gets approved by Council |

| Ref | KPA | Strategi c Objectiv e | KPI | Unit of Measure ment | Annual Target | Target Q1 | Actual Performa nce | PMS comme nt | Target Q2 | Actual Perform ance | Reas on for non- achie veme nt | Correctiv e measures | PMS Comm ent |
|-----|-----|--------------------------------|-----|----------------------------|------------------|--------------|---------------------------|--------------------|--------------|---------------------------|---|----------------------------|---------------------|
| | | | | | | | | | | | | | as soon as possible |

CORPORATE SERVICES

| Ref | KPA | Strategic objective | KPI | Unit of Measurement | Annual Target | Target Q1 | Actual Performance | PMS comment | | Target Q2 | Actual Performance | Reason for non-achievement | Corrective measures | PMS Comment |
|------|--|---|--|---------------------|--|--|---|--|--|---|-------------------------------|----------------------------|---------------------|---------------------------------|
| TL38 | Municipal Transformation and Institutional Development | An effective administration capable of sustainable service delivery | Number of Ordinary Council meetings of the municipality held by 30 June 2023 | Number | 4 Ordinary Council meetings of the municipality held by 30 June 2023 | 1 Ordinary council meeting held by 30 September 2022 | Achieved | Information submitted in POE | | 1 Ordinary council meeting held by 31 December 2022 | Achieved | N/A | N/A | Information submitted in POE |
| TL39 | Municipal Transformation and Institutional Development | An effective administration capable of sustainable service delivery | Number of the Municipal LLF meetings held by 30 June 2023 | Number | 2 LLF meetings held by 30 June 2022 | No target in Q1 | N/A | Target is only reportable in Q2 | | 1 LLF meeting held by 31 December 2022 | Achieved | N/A | N/A | Information submitted in POE |
| TL40 | Municipal Transformation and Institutional Development | An effective administration capable of sustainable service delivery | Number of progress reports on the Municipal Council resolutions submitted to Council by 30 June 2023 | Number | 4 progress reports on the Municipal Council resolutions submitted to Council by 30 June 2023 | 1 progress report by 30 September 2022 | Achieved On 29 September 2022, the execution registers were tabled before the council for consideration. | Information was successfully submitted as required by this key performance target. | | 1 progress report by 31 December 2022 | 1 Progress report Achieved | N/A | N/A | Information submitted in POE |
| TL41 | Municipal Transformation and Institutional Development | Efficient administration and good governance | Number of WSP developed and submitted to | Number | 1 WSP developed and submitted to LGSETA by 30 April 2023 | No target in Q1 | N/A | Target is only reportable in Q4 | | No target in Q2 | N/A | N/A | N/A | Target is only reportable in Q4 |

| Ref | KPA | Strategic objective | KPI | Unit of Measurement | Annual Target | Target Q1 | Actual Performance | PMS comment | Target Q2 | Actual Performance | Reason for non-achievement | Corrective measures | PMS Comment |
|------|--|---|--|---------------------|--|-----------------|--------------------|----------------------------|--|--------------------------------------|---|--|--|
| | Development | | LGSETA by 30 April 2023 | | | | | | | | | | |
| TL42 | Municipal Transformation and Institutional Development | An effective administration capable of sustainable service delivery | Number of organizational structure reviewed by December 2022 | Number | 1 organizational structure reviewed by December 2022 | No target in Q1 | N/A | Target is reportable in Q2 | 1 organizational structure reviewed by December 2022 | 1 Reviewed Structure Not achieved | Department is busy with consultation with different departments | Organisational structure be referred to LLF and other related structures | Organisation al Structure still to be presented before council for noting. |
| TL43 | Municipal Transformation and Institutional Development | An effective administration capable of sustainable service delivery | Number of reviewed HR policies by 31 December 2022 | Number | 1 Reviewed HR Policy by 31 December 2022 | No target in Q1 | N/A | Target is reportable in Q2 | 1 Reviewed HR Policy by 31 December 2022 | 1 HR Policy Achieved | N/A | N/A | Information submitted in POE |

FINANCIAL SERVICES

| Ref | KPA | Strategic objective | KPI | Unit of Measure | Annual Target | Target Q1 | Actual Performance | PMS comment | Target Q2 | Actual Performance | Reason for non-achievement | Corrective measures | PMS Comment |
|------|------------------------------------|--|--|-----------------|--|--|--|--------------------------------------|---|---|----------------------------|---------------------|--|
| TL44 | 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 indigent households registered in all 7 Wards by 30 June 2023 | Number | 3500 Indigent households registered in all 7 Wards by 30 June 2023 | 1000 Indigent households registered in all 7 Wards for the 2022/23 financial year by 30 September 2022 | Achieved 1549 indigent households registered | Information submitted in POE | 1000 Indigent households registered in all 7 Wards for the 2022/23 financial year by 31 December 2022 | Achieved 2000 Indigent household registered for the Mid-Year | N/A | N/A | Information submitted appears to be inconclusive |
| TL45 | 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 updated Asset Registers by 30 June 2023 | Number | 4 Asset Register updated by 30 June 2023 | 1 GRAP compliant asset Register updated by 30 September 2022 | Achieved Quarterly updated Asset register submitted | Information submitted in POE | 1 GRAP compliant asset Register updated by 31 December 2022 | 1 Asset register Achieved | N/A | N/A | Information submitted in POE |
| TL46 | Financial viability and management | To improve overall financial management in the municipality by developing and implementing appropriate | Number of Budgets and related policies reviewed and adopted by Council by 30 June 2023 | Number | 1 Approved budget and related policies by 30 June 2023 | No target in Q1 | N/A | Target is only reportable in Q3 & Q4 | No target in Q2 | N/A | N/A | N/A | Target is only reportable in Q3 & Q4 |

| Ref | KPA | Strategic objective | KPI | Unit of Measure ment | Annual Target | Target Q1 | Actual Perform ance | PMS commen t | Target Q2 | Actual Perform ance | Reason for non-achievement | Corrective measure s | PMS Comment |
|------|------------------------------------|--|---|----------------------|---|---|--|---------------------------------|---|---------------------|----------------------------|----------------------|---------------------------------|
| | | financial management policies, procedures and systems | | | | | | | | | | | |
| TL47 | 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 72 reports submitted to the PT, NT and the Mayor on or before the 25 th of January 2023 for the 2022/23 financial year | Number | 1 Section 72 report submitted to the PT, NT and the Mayor on or before the 25 th of January 2023 of 2022/23 financial year | No target in Q1 | N/A | Target is only reportable in Q3 | No target | N/A | N/A | N/A | Target is only reportable in Q3 |
| TL48 | 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 by 30 June 2023 | Number | 3 Section 52d reports submitted to Council within 30 days after end of each quarter by 30 June 2023 | No target in Q1 | N/A | Target is reportable in Q2 | 1 Section 52d report submitted to Council within 30 days after end of each quarter for the 2022/23 financial year by 31 December 2022 | 1 Report Achieved | N/A | N/A | Information submitted in POE |
| TL49 | Financial viability and management | To improve overall financial management in the municipality by | Number of Section 66 reports developed for the 2022/23 | Number | 12 Section 66 reports developed for the 2022/23 financial year | 3 Section 66 reports developed by 30 September 2022 | Achieved 3 Section 66 reports submitted | Information submitted in POE | 3 Section 66 reports developed by 31 December 2022 | 3 Reports Achieved | N/A | N/A | Information submitted in POE |

| Ref | KPA | Strategic objective | KPI | Unit of Measure ment | Annual Target | Target Q1 | Actual Perform ance | PMS commen t | Target Q2 | Actual Perform ance | Reason for non-achiev ement | Correcti ve measure s | PMS Comme nt |
|------|------------------------------------|--|--|----------------------|---|---|---|------------------------------|--|---------------------|-----------------------------|-----------------------|---|
| | | developing and implementing appropriate financial management policies, procedures and systems | financial year by 30 June 2023 | | by 30 June 2023 | | | | | | | | |
| TL50 | 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 by 30 June 2023 | Number | 12 Section 71 reports submitted to the Mayor, PT and NT within 10 days after the end of the month in the 2022/23 financial year | 3 Section 71 reports submitted to the Mayor, PT and NT within 10 days after the end of the month by 30 September 2022 | Achieved 3 Section 71 reports submitted | Information submitted in POE | 3 Section 71 reports submitted to the Mayor, PT and NT within 10 days after the end of the month by 31 December 2022 | 3 Reports Achieved | N/A | N/A | Information submitted in POE |
| TL51 | 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 AFS submitted to the AGSA on or before 31 August 2022 | Number | 1 GRAP compliant AFS submitted to the AGSA on or before 31 August 2022 for the 2021/22 financial year | 1 GRAP compliant AFS submitted to the AGSA on or before 31 August 2022 for the 2021/22 financial year | Achieved AFS were submitted and acknowledged by AGSA | Information submitted in POE | No target in Q2 | N/A | N/A | N/A | Target was only reportable in the 1 st Quarter |

| Ref | KPA | Strategic objective | KPI | Unit of Measure ment | Annual Target | Target Q1 | Actual Perform ance | PMS commen t | Target Q2 | Actual Perform ance | Reason for non-achiev ement | Correcti ve measure s | PMS Comme nt |
|------|-------------------------------------|--|--|----------------------|---|---|---|--|--|---------------------|-----------------------------|-----------------------|------------------------------|
| TL52 | Financial viability and managem ent | 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 by 30 June 2023 | Number | 4 SCM implementation reports submitted to the Mayor and PT for the 2022/23 financial year | 1 SCM implementation reports submitted to the Mayor and PT by 30 September 2022 | Not achieved SCM implementation reports provided in POE without the proof of submission | Reports were submitted in absence of the proof of submission | 1 SCM implementation report submitted to the Mayor and PT 31 December 2022 | 1 Report Achieved | N/A | N/A | Information submitted in POE |
| TL53 | Financial viability and managem ent | 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 or Budget Manager for the 2022/23 financial year | Number | 12 billing reports signed off by the CFO or Budget Manager for the 2022/23 financial year by 30 June 2023 | 3 billing reports signed by 30 September 2022 | Achieved 3 month billing reports were signed by the CFO and submitted as part of the POE | Information submitted in POE | 3 billing reports signed by 31 December 2022 | Achieved | N/A | N/A | Information submitted in POE |



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