

SUBMISSION OF THE SECTION 72 MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT REPORT OF MUNICIPAL COUNCIL

DATE : January 2024

REPORT: MUNICIPAL MANAGER

1. PURPOSE

The purpose of this item is to table the Section 72 Mid-Year Budget and Performance Assessment Report for noting and make recommendations to Council to adjust both the budget and service delivery and budget implementation plan (SDBIP).

2. BACKGROUND/DISCUSSION

The Municipal Finance Management Act [MFMA] requires the accounting officer of a municipality to assess the municipality's performance for the first half of the financial year. This report must be submitted to the Mayor, Provincial and National Treasury on the 25th of each year and it must also be tabled to Council on or before 31 January each year in line with MFMA section 54(1)(f).

Section 72 mid-year budget and performance review reports the financial performance of the Municipality the first half of the financial year.

Section 72 report also outlines the Service Delivery Budget and Implementation Plans progress achieved by the end of the mid-year period [31 December 2023] when measured against set and planned objectives, key performance indicators and targets of the municipality. It is a measure of progress achieved by the Municipality in fulfilling its developmental objectives for the period of six month [01 July to 31 December 2023] and helps to identify progress and administrative challenges that may require attention.

3. STAKEHOLDERS CONSULTED

- ♦ None

4. LEGAL IMPLICATIONS

- ♦ Municipal Finance Management Act 56 of 2003
- ♦ Municipal Systems Act 32 of 2000

5. STAFF IMPLICATIONS

None.

6. FINANCIAL IMPLICATIONS

None.

7. RISKS

The Accounting officer would not be able to advise Council to adjust the budget and the SDBIP If Section 72 is not dealt with in terms of legislation, i.e. submit to Mayor, National and Provincial Treasury by the 25th January 2024 and to Council on the 31st January 2024.

8. ANNEXURE

Mid-year Budget and Performance Assessment Report for 2023/24 financial year.

9. RECOMMENDATION

- That the MFMA section 72 report is noted as tabled
- That the budget be adjusted in terms of MFMA section 28
- That the SDBIP be adjusted in terms of MFMA section 54(1)(c)
- That Municipality embark on a strategic planning session.

1/25/2024

Mid-Year Budget and Performance



B.C Mocomela
Acting Municipal Manager

Table of Contents

1	PART 1 – MID-YEAR PERFORMANCE ASSESSMENT	6
1.1	BACKGROUND TO THE MID-YEAR PERFORMANCE ASSESSMENT.....	6
1.2	EXECUTIVE SUMMARY	7
1.2.1	Operating Revenue	7
1.2.2	Operating Expenditure.....	9
1.2.3	Capital Expenditure.....	11
1.2.4	Cash Flow Statement	122
2	PART 2 – SUPPORTING DOCUMENTATION	12
2.1	Debtors Age Analysis.....	12
2.2	Creditors Age Analysis.....	13
2.3	Investment Portfolio	13
2.4	Transfers and Grants Receipt and Spending.....	13
2.5	Cash Flow Statement	155
2.6	Municipal Budget Reporting Schedule.....	16
2.6.1-2.6.6	MBRR Schedule C Report.....	16
2.7	Expenditure Classification.....	24
3.	Non-Financial Information.....	25

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
Mr. B.C Mekomela

Re: Submission of the 2023/24 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 2023/24 financial year.

Section 54 of the MFMA requires the Mayor of a municipality to take certain actions on the receipt of this report to ensure that the approved budget is implemented in

accordance with the projections contained in the Service Delivery and Budget Implementation Plan.

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

In terms of section 72 of the MFMA the SDBIP projections will have to be revised and the Budgets amended to ensure that the planned services will be rendered. Therefore, the recommendations that are linked to the responsibilities of the Mayor under Sec 54 of the MFMA are also included in this report for your consideration.



Mr. B.C Mokomela
Acting Municipal Manager

Date: 25 January 2024

Cllr. Mocwaledi
Mayor

Date: 25 January 2024

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OFFICE OF THE MUNICIPAL MANAGER

To whom it may concern

Re: Quality Certificate for 2023-24 Mid-year Assessment Report

I, Chris Mekomela, 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 2023-24 financial year.

Name Mr B.C Mekomela

Municipality: Letsemeng Local Municipality

Signature: _____

Date: 25 January 2024

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 2023 till 31 December 2023;
2. the actual operating expenditure incurred for all votes and types expenditure for the period 1 July 2023 till 31 December 2023;
3. the actual and projected expenditure on all capital projects for the period 01 July 2023 till 31 December 2023,
4. debtors age analysis as at 31 December 2023;
5. creditors age analysis as at 31 December 2023;
6. actual cash-flow for the period ended 31 December 2023;

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 R231 261 million. The following is a summary of the 2023/24 budget (classified by main revenue source):

PROPERTY RATES AND SERVICE CHARGES AS AT 31 DECEMBER 2023									
Revenue Source	Approved Budget	July 23	August 23	September 23	October 23	November 23	December 23	Total Billing	
		Billed	Billed	Billed	Billed	Billed	Billed	R	%
Property rates	27;412;079	2;183;400	2;181;410	2;181;410	2;181;770	2;189;006	2;188;833	13;105;827	48%
Service charges: electricity:consumption	17;132;016	1;282;029	1;437;641	1;209;074	1;583;489	1;377;923	1;538;586	8;428;743	49%
Service charges: water	16;923;770	1846750.85	1;795;984	1;717;685	1;788;059	1;783;803	1;729;910	10;662;191	63%
Service charges: waste water management	16;249;057	1;118;718	1;118;935	1;118;768	1;119;987	1;117;664	1;116;336	6;710;409	41%
Service charges: waste management	15;872;243	1;077;447	1;078;010	1;077;843	1;078;965	1;076;469	1;075;135	6;463;868	41%
Total	93;589;165	7;508;344	7;611;980	7;304;780	7;752;269	7;544;866	7;648;800	45;371;039	48%

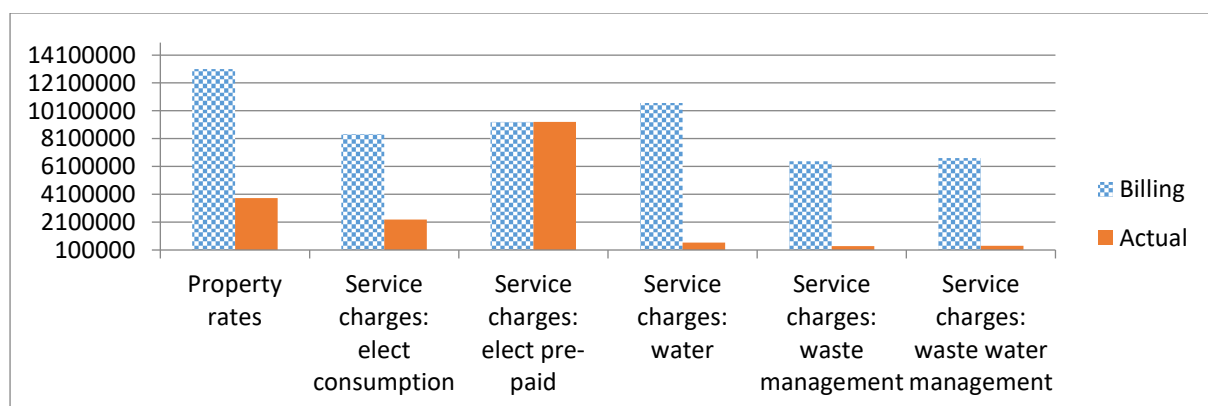
Revenue generated from property rates and service charges forms a significant percentage of the revenue source of the municipality. The approved budget for property rates and service charges amount to **R113 million** (including pre-paid electricity amounting to R19 million). For the period under review the actual billed revenue on property rates and service charges to date amounts to **R45 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 2023. However, as depicted by the table above there is a revenue source that is above the average which is water. Property rates and electricity consumption are below the average of 50% with 2% and 1% respectively there is no need to adjust them as the percentage is not material. There will have to be an adjustments on the following services, water (under budgeted), waste water management and waste management (over budgeted).

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 2023									
Revenue Source	Year to date	July 23	August 23	September 23	October 23	November 23	December 23	Total Actual	
	Billing	Actual	Actual	Actual	Actual	Actual	Actual	R	%
Property Rates	13;105;827	682;500	442;146	276;859	1;349;750	735;650	352;403	3;839;307	29%
Service charges electricity Consumption	8;428;743	930;900.94	145110.72	3407.45	695;612	457;666	57;951	2;290;648	27%
Service charges electricity Pre-Paid	9;309;587	1,763;170	1,692;987	1,444;835	1,441;390	1,346;925	1,620;281	9;309;587	100%
Service charges: Water	10;662;191	173;670.22	88;048.17	12;428.91	163;615.92	122;251.40	69;559.16	629;573.78	6%
Service charges: Waste Water Management	6;710;409	124;660.15	65;655.83	5;049.58	77;438.60	89;668.00	42;593.67	405;065.83	6%
Service charges: Waste Management	6;463;868	115;514.51	63;680.32	4;821.85	73;972.17	86;113.15	42;170.56	386;272.56	6%
Total	54;680;626	3;790;416	2;497;628	1;747;402	3;801;778	2;838;274	2;184;957	16;860;454	31%

Property rates collected amounts to R3,8 million which is 29% of the billed amount, which is below the average of 50%. Electricity consumption is 27% 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. 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 31% of the billed revenue which is very low.

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

OTHER INCOME AS AT 31 DECEMBER 2023									
Revenue Source	Budget	July 23	August 23	September 23	October 23	November 23	December 23	Total	
								R	%
Rent of facilities and equipment	455;261.00	46;715.00	48;380.00	48;457.00	46;696.00	57;342.00	49;458.00	297;048	65%
Interest earned - external investments	322;383.02	4;502.08	51;121.83	2;657.68	2;599.50	2;288.60	7;843	71;013	22%
Interest earned - Outstanding debtor	21;060;000.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0%
Dividends received	11;983.00	0.00	9;191.00	0.00	0.00	0.00	1;846	11;037	92%
Fines	19;052.00	5;300.00	7;450.00	850.00	200.00	1;000.00	-	14;800	78%
Licenses and permits	5;671.46	0.00	0.00	0.00	0.00	0.00	-	-	0%
Grants and subsidies received - operating	95;791;000.00	26;375;000.00	3;273;000.00	2;000;000.00	0.00	0.00	22;302;000.00	53;950;000	56%
Other revenue	307;608.00	15;009.00	21;069.00	1;916.00	18;943.00	13;325.00	9;799.00	80;061	26%
Total	117;972;958	26;446;526	3;410;212	2;053;881	68;439	73;956	22;370;946	54;423;959	46%

The original budget for other income is **R117 million**. The year to date collection is at 46% 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 65% there is a decrease based on the previous financial year. And the interest earned on external investments is at 22% which is below the budgeted amount. Municipality received dividends from Senwes, the dividends are received during the first 6 months of the financial year.

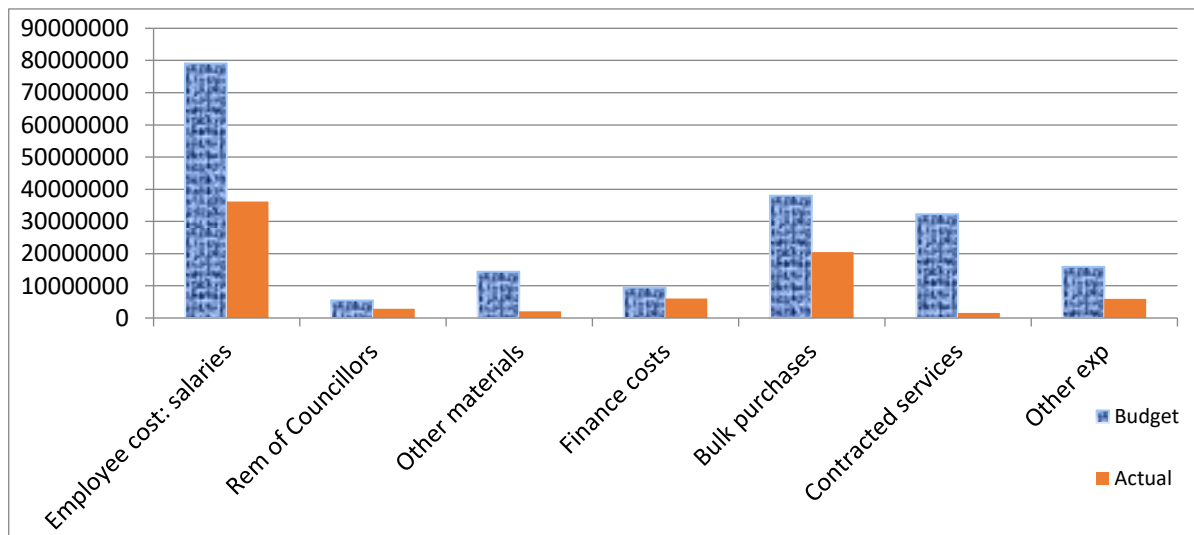
Fines are at 78% for the period under review, there is a need for an adjustment. Licenses and permits are at 0% of the budgeted amount there was no movement. Operating grants and subsidies received is at 56% of the budgeted amount; the last trench of the grants will be received in March 2024. Other revenue stands at 26% 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 **R273 million**.

OPERATING EXPENDITURE AS AT 31 DECEMBER 2023									
Expenditure by type	Budget	July 2023	August 2023	September 2023	October 2023	November 2023	December 2023	Total	
								R	%
Employee Related Cost	79;080;565	5;922;507	6;020;153	6;002;689	6;111;942.11	6;135;046.99	6;030;681.30	36;223;019	46%
Remuneration of Councillors	5;446;461	461;748	455;332	439;910	433;664.73	638;062.40	446;445.59	2;875;163	53%
Debt Impairment	27;588;600	-	-	-	-	-	-	-	0%
Depreciation and asset Impairment	51;145;457	-	-	-	-	-	-	-	0%
Finance costs	9;449;144	-	1;579;711	-	1;373;475.00	2;089;757.00	999;939.00	6;042;882	64%
Bulk Purchases	38;000;000	4;856;081	4;706;598	3;982;341	2;538;775.00	2;672;302.00	1;735;788.00	20;491;885	54%
Other materials	14;370;000	161;391	542;500	159;607	129;620.00	550;451.00	493;612.00	2;037;181	14%
Contracted Services	32;235;000	168;633	211;861	155;683	50;505.00	121;127.00	852;538.00	1;560;347	5%
General Expenses-Other	15;903;609	782;408	728;117	131;546	503;132.00	1;903;210.00	1;879;033.00	5;927;446	37%
Total	273;218;836	12;352;768	14;244;271	10;871;776	11;141;114	14;109;956	12;438;037	75;157;923	28%

The year-to-date expenditure amounts to **R75 million** which is 28% 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 46% which is still within an average of 50% therefore there is no need to adjust the original budget.



Remuneration of councillors is at 53%, 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 64% 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 54%, an arrangement is made with Eskom and Kalkfontein in order to reduce the outstanding balance. The payment needs to be monitored to ensure that we reduce the finance costs on the electricity and water accounts. The spending on other material is at 14% which is within the budgeted amount, an adjustment will have to be made. Contracted services is at 5%, which is very low, there was less spending due to financial constraints that the municipality is facing. The spending on other expenses is at 37%, 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 **R52 million**. The year to date spending is at **R21 million** which is approximately 40% of the budget. The expenditure was funded from the grants and subsidies from national government. During the financial year the municipality purchased a compartment refuse truck.

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	R7 502 885.14	Best enough jv Dondash	R1 125 432.77
Bantsi Engineering	PRE-ENGINEERING: Electrification of 170 HH Connections in Phambili	R200 000	N/A	0
Tsela Tsoeu	Upgrading of 0,72km access paved road & storm water	R1 889 577.27	Vision World Development Foundation	R4 996 147.87
Dipabala Solutions	Upgrading Of outfall sewer line to 250mm dia galvanised steel pipe and construction of a new pump station	R860 479,88	EK Construction	R 5 736 532,51
	Construction of 4 highmast lights in Koffiefontein		Modikeng Electrical	R1 877 671,77
	Construction of 4 highmast lights in Petrusburg		Kimnhla Xalamuka Jv	R 1 793 328,90
	Construction of 4 highmast lights in Jacobsdal		Afrika Related	R 1 877 671,77

1.2.4 Cash Flow Statement

The actual cash flow of the municipality since July 2023 to December 2023 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 2023 which was standing at R453 million.

DEBTORS AGE ANALYSIS BY SERVICE AS AT 31 DECEMBER 2023										
Details	0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121-150 Days	151-180 Days	181Days- 1 year	Over a year	Total	%
Water Tariffs	1,703;127	1,732;544	1,163;124	1,661;699	1,724;375	1,804;623	7,623;228	57;569;691	74,982;411.00	17%
Electricity Tariffs	1,529;353	1,305;336	1,431;105	806;894	954;552	746;754	2,541;768	8,332;785	17,648;547.00	4%
Rates (Property Rates)	2,122;196	2,200;154	1,069;646	1,753;804	1,687;789	1,612;263	9,177;675	60,503;915	80,127;442.00	18%
Sewerage / Sanitation Tariffs	1,101;060	1,073;925	1,080;965	1,073;898	1,058;947	1,053;203	6,476;578	48,687;103	61,605;679.00	14%
Refuse Removal Tariffs	1,058;230	986;801	679;333	1,031;630	1,019;195	1,015;085	6,277;682	48,034;436	60,102;392.00	13%
Housing (Rental Income)	24;562	16;536	14;759	14;666	14;305	21;413	105;909	1,178;228	1,390;378.00	0%
Interest on Arrear Debtor Accounts	3,299;042	3,420;344	3,250;093	3,174;635	3,096;844	3,016;887	15,990;683	121,811;811	157,060;339.00	35%
Other	17;799	16;859	0	15;436	12;672	9;651	82;645	485;893	640;955.00	0%
Total debtor per service	10,855;369	10,752;499	8,689;025	9,532;662	9,568;679	9,279;879	48,276;168	346,603;862	453,558;143.00	100%

DEBTORS AGE ANALYSIS BY CUSTOMER GROUP AS AT DECEMBER 2023										
Details	0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121-150 Days	151-180 Days	181Days- 1 year	Over a year	Total	%
Government	472,335	381,639	202,572	260,849	299,878	214,573	1,428,879	3,827,437	7,088,162	2%
Business	1,169,964	1,113,470	744,770	489,916	495,304	471,060	1,902,896	8,092,756	14,480,136	3%
Households	8,499,085	8,487,507	7,390,204	8,024,592	8,039,517	7,865,035	40,553,875	308,546,476	397,406,291	88%
Other	713,985	769,883	351,479	757,305	733,980	729,211	4,390,518	26,137,193	34,583,554	8%
Total By Customer Group	10,855,369	10,752,499	8,689,025	9,532,662	9,568,679	9,279,879	48,276,168	346,603,862	453,558,143	100%

The table above indicates that 88% of the debtors is outstanding from household consumers (which is the high risk in terms of nonpayment 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 **R211 million** as at 31 December 2023. 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	01/07/2023	R 883.46	R -	R -	R -	R 4,377.46	R 5,260.92
	07/07/2023	R 5,260.92	R 17,900,000.00	R -	R -	R -	R 17,905,260.92
	11/07/2023	R 17,905,260.92	R -	R (8,500,000.00)	R -	R -	R 9,405,260.92
	14/07/2023	R 9,405,260.92	R -	R (1,600,000.00)	R -	R -	R 7,805,260.92
	28/07/2023	R 7,805,260.92	R -	R (7,805,260.92)	R -	R -	R -
	01/08/2023	R -	R -	R -	R -	R 50,996.28	R 50,996.28
	01/08/2023	R 50,996.28	R 284,407.42	R -	R -	R -	R 335,403.70
	01/09/2023	R 335,403.70	R -	R -	R -	R 2,535.28	R 337,938.98
	01/10/2023	R 337,938.98	R -	R (335,000.00)	R -	R 2,472.05	R 5,411.03
	01/11/2023	R 5,411.03	R -	R -	R -	R 2,164.71	R 7,575.74
	15/11/2023	R 7,575.74	R 3,400,000.00	R -	R -	R -	R 3,407,575.74
	16/11/2023	R 3,407,575.74	R 254,000.00	R -	R -	R -	R 3,661,575.74
	21/11/2023	R 3,661,575.74	R 200,000.00	R -	R -	R -	R 3,861,575.74
	23/11/2023	R 3,861,575.74	R -	R (3,600,000.00)	R -	R -	R 261,575.74
	01/12/2023	R 261,575.74	R 2,000,000.00	R -	R -	R 7,714.29	R 2,269,290.03
	04/12/2023	R 2,269,290.03	R 500,000.00	R -	R -	R -	R 2,769,290.03
	05/12/2023	R 2,769,290.03	R 500,000.00	R -	R -	R -	R 3,269,290.03
	07/12/2023	R 3,269,290.03	R 4,778,000.00	R -	R -	R -	R 8,047,290.03

2.4 Transfers and Grants Receipt and Spending

The municipality has been allocated conditional grants and subsidies to the value of **R59 million** from national government for the 2023-24 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 2023 is paid. Water Service Infrastructure Grant last trench is expected in March 2024. The table below shows an actual amount of **R21 million** that was spent as at

31 December 2023, this is 58% of the actual transfers of **R59 million**. There is an unspent portion of **R15 million**.

PERFORMANCE ON CONDITIONAL GRANTS AS AT 31 DECEMBER 2023											
GRANT NAME	GAZETTED: DoRA	YTD TRANSFER	ACTUAL SPENDING						YEAR TO DATE SPENDING		UNSPENT TRANSFER
			July '23	August '23	September '23	October '23	November '23	December '23	R	%	
Finance Management Grant	3,000,000.00	3,000,000	1,472,923	61,991	56,890	57,790	57,182	56,890	1,763,667.33	59%	1,236,333
Municipal Infrastructure Grant	19,688,000.00	8,040,000	-	4,893,278	-	2,346,334	292,644	101,298.22	7,633,554.58	95%	406,445
Water Service Infrastructure Grant	31,327,000.00	20,900,000	6,250,444	-	-	2,301,651	-	-	8,552,095.20	41%	12,347,905
Expanded Public Works Incentive	950,000.00	950,000	-	589,869	291,694	-	-	-	881,563.00	93%	68,437
Integrated National Electrification Grant	528,000.00	528,000	-	-	-	199,065	-	-	199,065.00	38%	328,935
Energy Efficiency and Demand Side Management Grant	4,000,000.00	3,000,000	-	-	-	780,200	-	-	2,273,016.72	47%	2,526,983
Total Grants	59,493,000.00	36,418,000.00	7,723,366.96	5,545,137.95	348,584.46	5,685,040.44	349,826.62	158,188.68	21,302,961.83	58%	15,115,038

The current spending on Municipal Infrastructure grant is at 95%. 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 41%. Integrated National Electrification Programme spending is at 38% which is satisfactorily and Energy Efficiency and Demand Side Management Grant is at 47% which is satisfactory.

Expanded Public Work Programme grant is at 93%, 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 Sept	Month 4 Oct	Month 5 Nov	Month 6 Dec
Cash Receipts by Source						
Property rates	682;500	442;146	276;859	1;349;750	526;708	352;403
Service charges - electricity revenue	2;694;071	1;838;098	1;448;243	2;137;002	1;715;112	1;678;232
Service charges - water revenue	173;670	88;048	12;429	145;334	91;984.65	69;559
Service charges - sanitation revenue	124;660	65;656	5;050	58;410	60;620.22	42;594
Service charges - refuse revenue	115;515	63;680	4;822	56;472	59;795.28	42;171
Rental of facilities and equipment	46;715	48;380	48;457	46;696	57;342	49;458
Interest earned - external investments	4;502	51;122	2;658	2;599.50	2;288.60	7;843.30
Dividends received	0	9;191	0	0	0	1;846
Fines	5;300	7;450	850	200	1;000	0
Licence and permits	0	0	0	0	0	0
Transfer receipts - operational	26;375;000	3;273;000	2;000;000	0	0	22;302;000
Other revenue	15;009	21;069	1;916	18;943	13;325	9;799
Cash Receipts by Source	30;236;942	5;907;840	3;801;283	3;815;405	2;528;176	24;555;904
Other Cash Flows/Receipts by Source						
Transfer receipts - capital	11;028;000	5;096;000	0	10;400;000	2;842;000	102;000
Total Cash Receipts by Source	41;264;942	11;003;840	3;801;283	14;215;405	5;370;176	24;657;904
Cash Payments by Type						
Employee related costs	5;922;507	6;020;153	6;002;689	6111942.11	6;135;047	6;030;681.30
Remuneration of councillors	461;748	455;332	439;910	433;664.73	638;062	446;445.59
Interest paid	0	1;579;711	0	1;373;475	2;089;757	999;939
Bulk purchases - Water & Electricity	4;856;081	4;706;598	3;982;341	2;538;775	2;672;302	1;735;788
Other materials	161;391	542;500	159;607	129;620	550;451	493;612
Contracted services	168;633	211;861	155;683	50;505	121;127	852;538
General expenses	782;408	728;117	131;546	503;132	1;903;210	1;879;033
Cash Payments by Type	12;352;768	14;244;271	10;871;776	11;141;114	14;109;956	12;438;037
Other Cash Flows/Payments by Type						
Capital assets	6;272;124	4;902;278	0	1;728;403	2;116;619	1;374;987
Other Cash Flows/Payments	0	0	0	0	0	0
Total Cash Payments by Type	18;624;892	19;146;549	10;871;776	12;869;517	16;226;575	13;813;024
Net Increase/(Decrease) in Cash Held	22;640;050	-8;142;710	-7;070;493	1;345;888	-10;856;399	10;844;880
month/year begin:	343;334	22;983;384	14;840;674	7;770;182	9;116;070	-1;740;329
month/year end:	22;983;384	14;840;674	7;770;182	9;116;070	-1;740;329	9;104;551

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:

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

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.

MBRR Schedule C Report

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

Description	2022/23	Budget Year 2023/24							
	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;106	27;412	–	2;189	13;142	13;706	(564)	-4%	27;412
Service charges	59;392	85;876	–	5;262	30;491	42;938	(12;447)	-29%	85;876
Investment revenue	102	322	–	8	36	161	(126)	-78%	–
Transfers and subsidies - Operational	91;138	95;791	–	22;755	54;434	47;895	6;539	14%	322
Other own revenue	36;989	21;860	–	4;360	25;211	10;930	14;281	131%	–
Total Revenue (excluding capital transfers and contributions)	212;728	231;261	–	34;574	123;313	115;630	7;683	7%	231;261
Employee costs	73;697	79;081	–	–	–	39;540	(39;540)		79;081
Remuneration of Councillors	5;369	5;446	–	–	–	2;723	(2;723)		5;446
Depreciation and amortisation	44;694	51;145	–	–	–	25;573	(25;573)		51;145
Interest	16;417	9;449	–	1;000	9;027	4;725	4;302		9;449
Inventory consumed and bulk purchases	(128;327)	52;370	–	2;229	23;564	26;185	(2;621)		52;370
Transfers and subsidies	3;500	–	–	–	–	–	–		–
Other expenditure	143;899	75;727	–	2;732	30;114	37;839	(7;725)	-20%	75;727
Total Expenditure	159;250	273;219	–	5;961	62;705	136;584	(73;880)	-54%	273;219
Surplus/(Deficit)	53;478	(41;958)	–	28;613	60;609	(20;954)	81;563	-389%	(41;958)
Transfers and subsidies - capital (monetary)	36;249	51;543	–	–	–	25;772	###	-100%	51;543
Transfers and subsidies - capital (in-kind)	–	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions	89;727	9;585	–	28;613	60;609	4;817	55;791	1158%	9;585
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	89;727	9;585	–	28;613	60;609	4;817	55;791	1158%	9;585
Capital expenditure & funds sources									
Capital expenditure	29;610	51;909	–	173	9;012	25;954	(16;942)	-65%	51;909
Capital transfers recognised	35;347	50;559	–	173	8;915	25;279	(16;365)	-65%	50;559
Borrowing	–	–	–	–	–	–	–		–
Internally generated funds	(5;738)	1;650	–	–	97	825	(728)	-88%	1;650
Total sources of capital funds	29;610	52;209	–	173	9;012	26;104	(17;092)	-65%	52;209
Financial position									
Total current assets	203;216	456;350	–		249;323				456;350
Total non current assets	755;889	2;510;212	–		764;901				2;510;212
Total current liabilities	199;929	769;083	–		194;440				769;083
Total non current liabilities	7;101	16;839	–		7;101				16;839
Community wealth/Equity	752;131	2;180;640	–		812;740				2;180;640
Cash flows									
Net cash from (used) operating	52;116	21;951	–	849	40;313	9;422	(30;892)	-328%	21;951
Net cash from (used) investing	1;481;915	(52;209)	–	(173)	9;012	(26;104)	(35;116)	135%	(52;209)
Net cash from (used) financing	–	–	–	–	–	–	–		–
Cash/cash equivalents at the month/year end	1;534;031	(31;418)	–	–	49;325	(17;843)	(67;168)	376%	–
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	10;850	10;750	(5;392)	9;530	9;566	9;278	52;344	356;586	453;513
Creditors Age Analysis									
Total Creditors	(6;935)	170	7;156	6;890	5;894	(7;426)	42;604	162;972	211;326

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

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
<u>Revenue - Functional</u>										
<i>Governance and administration</i>		185;931	202;790	-	29;374	95;825	101;395	(5;570)	-5%	202;790
Executive and council		2;483	-	-	-	-	-	-	-	-
Finance and administration		183;448	202;790	-	29;374	95;825	101;395	(5;570)	-5%	202;790
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		344	-	-	38	207	-	207	#DIV/0!	-
Community and social services		7	-	-	-	5	-	5	#DIV/0!	-
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		337	-	-	38	201	-	201	#DIV/0!	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		1;073	20;638	-	428	665	10;319	(9;654)	-94%	20;638
Planning and development		1;073	950	-	428	665	475	190	40%	950
Road transport		-	19;688	-	-	-	9;844	(9;844)	-100%	19;688
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		61;628	59;375	-	4;734	26;617	29;688	(3;071)	-10%	59;375
Energy sources		29;127	15;007	-	1;338	7;056	7;503	(448)	-6%	15;007
Water management		-	31;327	-	-	-	15;663	(15;663)	-100%	31;327
Waste water management		32;501	12;361	-	3;396	19;561	6;180	13;381	217%	12;361
Waste management		-	680	-	-	-	340	(340)	-100%	680
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	248;976	282;804	-	34;574	123;313	141;402	(18;089)	-13%	282;804
<u>Expenditure - Functional</u>										
<i>Governance and administration</i>		248;873	188;543	-	2;872	33;660	94;271	(60;612)	-64%	188;543
Executive and council		17;618	19;806	-	18	2;166	9;903	(7;737)	-78%	19;806
Finance and administration		229;081	157;116	-	2;854	31;490	78;558	(47;068)	-60%	157;116
Internal audit		2;174	11;620	-	-	3	5;810	(5;807)	-100%	11;620
<i>Community and public safety</i>		3;476	2;960	-	-	297	1;455	(1;158)	-80%	2;960
Community and social services		3;309	2;000	-	-	296	975	(679)	-70%	2;000
Sport and recreation		-	300	-	-	2	150	(148)	-99%	300
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	500	-	-	-	250	(250)	-100%	500
Health		168	160	-	-	-	80	(80)	-100%	160
<i>Economic and environmental services</i>		9;806	12;300	-	36	130	6;150	(6;020)	-98%	12;300
Planning and development		2;165	2;599	-	36	130	1;300	(1;169)	-90%	2;599
Road transport		7;641	9;701	-	-	-	4;851	(4;851)	-100%	9;701
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		(102;905)	69;416	-	3;053	28;618	34;708	(6;090)	-18%	69;416
Energy sources		(112;939)	45;578	-	2;012	20;873	22;789	(1;916)	-8%	45;578
Water management		(3;877)	9;139	-	678	6;479	4;570	1;909	42%	9;139
Waste water management		13;805	14;658	-	364	1;257	7;329	(6;072)	-83%	14;658
Waste management		107	40	-	-	10	20	(10)	-52%	40
<i>Other</i>		-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	159;250	273;219	-	5;961	62;705	136;584	(73;880)	-54%	273;219
Surplus/ (Deficit) for the year		89;727	9;585	-	28;613	60;609	4;817	55;791	1158%	9;585

FS161 Letsemeng - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M06 December										
Vote Description	Ref	2022/23	Budget Year 2023/24							
		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		2,483	–	–	–	–	–	–	–	–
Vote 2 - Finance & Administration		183,448	202,790	–	29,374	95,825	101,395	(5,570)	-5.5%	202,790
Vote 3 - Energy sources		29,127	15,007	–	1,338	7,056	7,503	(448)	-6.0%	15,007
Vote 4 - Environmental Protection		337	–	–	38	201	–	201	#DIV/0!	–
Vote 5 - Water Management		–	31,327	–	–	–	15,663	(15,663)	-100.0%	31,327
Vote 6 - Waste water management		32,501	12,361	–	3,396	19,561	6,180	13,381	216.5%	12,361
Vote 7 - Road Transport		–	19,688	–	–	–	9,844	(9,844)	-100.0%	19,688
Vote 8 - Waste Management		–	680	–	–	–	340	(340)	-100.0%	680
Vote 9 - [NAME OF VOTE 9]		–	–	–	–	–	–	–	–	–
Vote 10 - Community & Social Services		1,080	950	–	428	670	475	195	41.1%	950
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	248,976	282,804	–	34,574	123,313	141,402	(18,089)	-12.8%	282,804
Expenditure by Vote	1									
Vote 1 - Executive & Council		17,618	19,806	–	18	2,166	9,903	(7,737)	-78.1%	19,806
Vote 2 - Finance & Administration		219,259	153,528	–	2,615	30,646	76,764	(46,119)	-60.1%	153,528
Vote 3 - Energy sources		(112,939)	45,578	–	2,012	20,873	22,789	(1,916)	-8.4%	45,578
Vote 4 - Environmental Protection		2,342	13,280	–	–	3	6,590	(6,587)	-99.9%	13,280
Vote 5 - Water Management		(3,877)	9,139	–	678	6,479	4,570	1,909	41.8%	9,139
Vote 6 - Waste water management		13,805	14,658	–	364	1,257	7,329	(6,072)	-82.9%	14,658
Vote 7 - Road Transport		7,641	9,701	–	–	–	4,851	(4,851)	-100.0%	9,701
Vote 8 - Waste Management		107	40	–	–	10	20	(10)	-52.5%	40
Vote 9 - [NAME OF VOTE 9]		–	–	–	–	–	–	–	–	–
Vote 10 - Community & Social Services		10,439	6,137	–	36	428	3,094	(2,666)	-86.2%	6,137
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	154,392	271,869	–	5,722	61,860	135,909	(74,049)	-54.5%	271,869
Surplus/ (Deficit) for the year	2	94,584	10,935	–	28,852	61,453	5,492	55,961	1018.9%	10,935

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

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue										
Exchange Revenue										
Service charges - Electricity		38,135	36,831	–	2,852	15,655	18,415	(2,760)	-15%	36,831
Service charges - Water		2,233	16,924	–	509	3,364	8,462	(5,098)	-60%	16,924
Service charges - Waste Water Management		9,671	16,249	–	968	5,843	8,125	(2,282)	-28%	16,249
Service charges - Waste management		9,352	15,872	–	933	5,630	7,936	(2,306)	-29%	15,872
Sale of Goods and Rendering of Services		224	154	–	10	82	77	5	6%	154
Agency services		–	–	–	–	–	–	–	–	–
Interest		247	–	–	8	71	–	71	#DIV/0!	–
Interest earned from Receivables		25,423	6,486	–	3,381	19,357	3,243	16,114	497%	6,486
Interest from Current and Non Current Assets		102	322	–	8	36	161	–	–	322
Dividends		10	12	–	2	11	6	5	84%	12
Rent on Land		–	–	–	–	–	–	–	–	–
Rental from Fixed Assets		559	455	–	49	297	228	69	30%	455
Licence and permits		–	6	–	–	–	3	(3)	-100%	6
Operational Revenue		5	154	–	–	–	77	(77)	-100%	154
Non-Exchange Revenue		–	–	–	–	–	–	–	–	–
Property rates		25,106	27,412	–	2,189	13,142	13,706	(564)	-4%	27,412
Surcharges and Taxes		–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits		12	19	–	–	15	10	5	–	19
Licence and permits		–	–	–	–	–	–	–	–	–
Transfers and subsidies - Operational		91,138	95,791	–	22,755	54,434	47,895	6,539	–	95,791
Interest		9,012	14,574	–	910	5,378	7,287	(1,909)	–	14,574
Fuel Levy		–	–	–	–	–	–	–	–	–
Operational Revenue		–	–	–	–	–	–	–	–	–
Gains on disposal of Assets		–	–	–	–	–	–	–	–	–
Other Gains		1,496	–	–	–	–	–	–	–	–
Discontinued Operations		–	–	–	–	–	–	–	–	–
Total Revenue (excluding capital transfers and contributions)		212,728	231,261	–	34,574	123,313	115,630	7,683	7%	231,261
Expenditure By Type										
Employee related costs		73,697	79,081	–	–	–	39,540	(39,540)	-100%	79,081
Remuneration of councillors		5,369	5,446	–	–	–	2,723	(2,723)	-100%	5,446
Bulk purchases - electricity		(120,639)	38,000	–	1,736	20,492	19,000	1,492	–	38,000
Inventory consumed		(7,688)	14,370	–	494	3,072	7,185	(4,113)	–	14,370
Debt impairment		–	27,589	–	–	–	13,794	(13,794)	-100%	27,589
Depreciation and amortisation		44,694	51,145	–	–	–	25,573	(25,573)	-100%	51,145
Interest		16,417	9,449	–	1,000	9,027	4,725	4,302	91%	9,449
Contracted services		13,600	32,235	–	853	6,485	16,043	(9,557)	-60%	32,235
Transfers and subsidies		3,500	–	–	–	–	–	–	–	–
Irrecoverable debts written off		98,492	–	–	–	14,905	–	14,905	–	–
Operational costs		29,130	15,904	–	1,879	8,724	8,002	722	9%	15,904
Losses on Disposal of Assets		2,678	–	–	–	–	–	–	–	–
Other Losses		–	–	–	–	–	–	–	–	–
Total Expenditure		159,250	273,219	–	5,961	62,705	136,584	(73,880)	-54%	273,219
Surplus/(Deficit)		53,478	(41,958)	–	28,613	60,609	(20,954)	81,563	(0)	(41,958)
Transfers and subsidies - capital (monetary allocations)		–	–	–	–	–	–	–	–	–
Transfers and subsidies - capital (in-kind)		36,249	51,543	–	–	–	25,772	(25,772)	(0)	51,543
Surplus/(Deficit) after capital transfers & contributions		89,727	9,585	–	28,613	60,609	4,817			9,585
Income Tax		–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after income tax		89,727	9,585	–	28,613	60,609	4,817			9,585
Share of Surplus/Deficit attributable to Joint Venture		–	–	–	–	–	–			–
Share of Surplus/Deficit attributable to Minorities		–	–	–	–	–	–			–
Surplus/(Deficit) attributable to municipality		89,727	9,585	–	28,613	60,609	4,817			9,585
Share of Surplus/Deficit attributable to Associate		–	–	–	–	–	–			–
Intercompany/Parent subsidiary transactions		–	–	–	–	–	–			–
Surplus/ (Deficit) for the year		89,727	9,585	–	28,613	60,609	4,817			9,585

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

Vote Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - Executive & Council		-	-	-	-	-	-	-		-
Vote 2 - Finance & Administration		-	-	-	-	-	-	-		-
Vote 3 - Energy sources		-	-	-	-	-	-	-		-
Vote 4 - Environmental Protection		-	-	-	-	-	-	-		-
Vote 5 - Water Management		-	-	-	-	-	-	-		-
Vote 6 - Waste water management		-	-	-	-	-	-	-		-
Vote 7 - Road Transport		-	-	-	-	-	-	-		-
Vote 8 - Waste Management		-	-	-	-	-	-	-		-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-		-
Vote 10 - Community & Social Services		-	-	-	-	-	-	-		-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-		-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-		-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-		-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-		-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-		-
Total Capital Multi-year expenditure	4,7	-	-	-	-	-	-	-		-
Single Year expenditure appropriation	2									
Vote 1 - Executive & Council		14,723	-	-	-	-	-	-		-
Vote 2 - Finance & Administration		(2,022)	600	-	-	97	300	(203)	-68%	600
Vote 3 - Energy sources		7,708	8,844	-	173	1,195	4,422	(3,226)	-73%	8,844
Vote 4 - Environmental Protection		-	-	-	-	-	-	-		-
Vote 5 - Water Management		18,646	31,477	-	-	2,139	15,738	(13,600)	-86%	31,477
Vote 6 - Waste water management		2,074	-	-	-	207	-	207	#DIV/0!	-
Vote 7 - Road Transport		6,500	2,209	-	-	2,619	1,104	1,514	137%	2,209
Vote 8 - Waste Management		-	7,899	-	-	2,755	3,950	(1,195)	-30%	7,899
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-		-
Vote 10 - Community & Social Services		(18,019)	880	-	-	-	440	(440)	-100%	880
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	29,610	51,909	-	173	9,012	25,954	(16,942)	-65%	51,909
Total Capital Expenditure		29,610	51,909	-	173	9,012	25,954	(16,942)	-65%	51,909
Capital Expenditure - Functional Classification										
Governance and administration		12,701	900	-	-	97	450	(353)	-78%	900
Executive and council		14,723	-	-	-	-	-	-		-
Finance and administration		(2,022)	900	-	-	97	450	(353)	-78%	900
Internal audit		-	-	-	-	-	-	-		-
Community and public safety		450	880	-	-	-	440	(440)	-100%	880
Community and social services		450	-	-	-	-	-	-		-
Sport and recreation		-	880	-	-	-	440	(440)	-100%	880
Public safety		-	-	-	-	-	-	-		-
Housing		-	-	-	-	-	-	-		-
Health		-	-	-	-	-	-	-		-
Economic and environmental services		(11,969)	2,209	-	-	2,619	1,104	1,514	137%	2,209
Planning and development		(18,469)	-	-	-	-	-	-		-
Road transport		6,500	2,209	-	-	2,619	1,104	1,514	137%	2,209
Environmental protection		-	-	-	-	-	-	-		-
Trading services		28,428	48,220	-	173	6,296	24,110	(17,814)	-74%	48,220
Energy sources		7,708	8,844	-	173	1,195	4,422	(3,226)	-73%	8,844
Water management		18,646	31,477	-	-	2,139	15,738	(13,600)	-86%	31,477
Waste water management		2,074	-	-	-	207	-	207	#DIV/0!	-
Waste management		-	7,899	-	-	2,755	3,950	(1,195)	-30%	7,899
Other		-	-	-	-	-	-	-		-
Total Capital Expenditure - Functional Classification	3	29,610	52,209	-	173	9,012	26,104	(17,092)	-65%	52,209
Funded by:										
National Government		35,347	50,559	-	173	8,915	25,279	(16,365)	-65%	50,559
Provincial Government		-	-	-	-	-	-	-		-
District Municipality		-	-	-	-	-	-	-		-
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-		-
Transfers recognised - capital		35,347	50,559	-	173	8,915	25,279	(16,365)	-65%	50,559
Borrowing	6	-	-	-	-	-	-	-		-
Internally generated funds		(5,738)	1,650	-	-	97	825	(728)	-88%	1,650
Total Capital Funding		29,610	52,209	-	173	9,012	26,104	(17,092)	-65%	52,209

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

Description	Ref	2022/23	Budget Year 2023/24			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash and cash equivalents		1;555	(30;258)	–	8;749	(30;258)
Trade and other receivables from exchange transactions		68;487	395;788	–	94;368	395;788
Receivables from non-exchange transactions		14;747	41;441	–	30;173	41;441
Current portion of non-current receivables		755	463	–	871	463
Inventory		1;857	20;098	–	2;171	20;098
VAT		102;444	24;273	–	108;361	24;273
Other current assets		13;372	4;544	–	4;629	4;544
Total current assets		203;216	456;350	–	249;323	456;350
Non current assets						
Investments		–	–	–	–	–
Investment property		66;425	77;119	–	66;425	77;119
Property, plant and equipment		690;888	2;432;596	–	699;887	2;432;596
Biological assets		–	–	–	–	–
Living and non-living resources		–	–	–	–	–
Heritage assets		1;022	15	–	1;022	15
Intangible assets		(2;446)	50	–	(2;433)	50
Trade and other receivables from exchange transactions		–	432	–	–	432
Non-current receivables from non-exchange transactions		–	–	–	–	–
Other non-current assets		–	–	–	–	–
Total non current assets		755;889	2;510;212	–	764;901	2;510;212
TOTAL ASSETS		959;105	2;966;562	–	1;014;224	2;966;562
LIABILITIES						
Current liabilities						
Bank overdraft		1;182	–	–	1;182	–
Financial liabilities		(253)	437	–	(216)	437
Consumer deposits		1;080	944	–	1;104	944
Trade and other payables from exchange transactions		69;551	736;703	–	29;113	736;703
Trade and other payables from non-exchange transactions		33;342	14;003	–	62;810	14;003
Provision		15;737	4;000	–	15;737	4;000
VAT		79;291	12;997	–	84;709	12;997
Other current liabilities		–	–	–	–	–
Total current liabilities		199;929	769;083	–	194;440	769;083
Non current liabilities						
Financial liabilities		330	330	–	330	330
Provision		4;247	12;174	–	4;247	12;174
Long term portion of trade payables		–	–	–	–	–
Other non-current liabilities		2;523	4;335	–	2;523	4;335
Total non current liabilities		7;101	16;839	–	7;101	16;839
TOTAL LIABILITIES		207;030	785;922	–	201;540	785;922
NET ASSETS	2	752;075	2;180;640	–	812;684	2;180;640
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		767;489	1;386;483	–	828;098	1;386;483
Reserves and funds		(15;358)	794;157	–	(15;358)	794;157
Other						
TOTAL COMMUNITY WEALTH/EQUITY	2	752;131	2;180;640	–	812;740	2;180;640

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.



**LETSEMENG LOCAL
MUNICIPALITY**

MID-YEAR PERFORMANCE REPORT (JULY - DECEMBER)

2023/24 FY

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



**LETSEMENG LOCAL
MUNICIPALITY**

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	

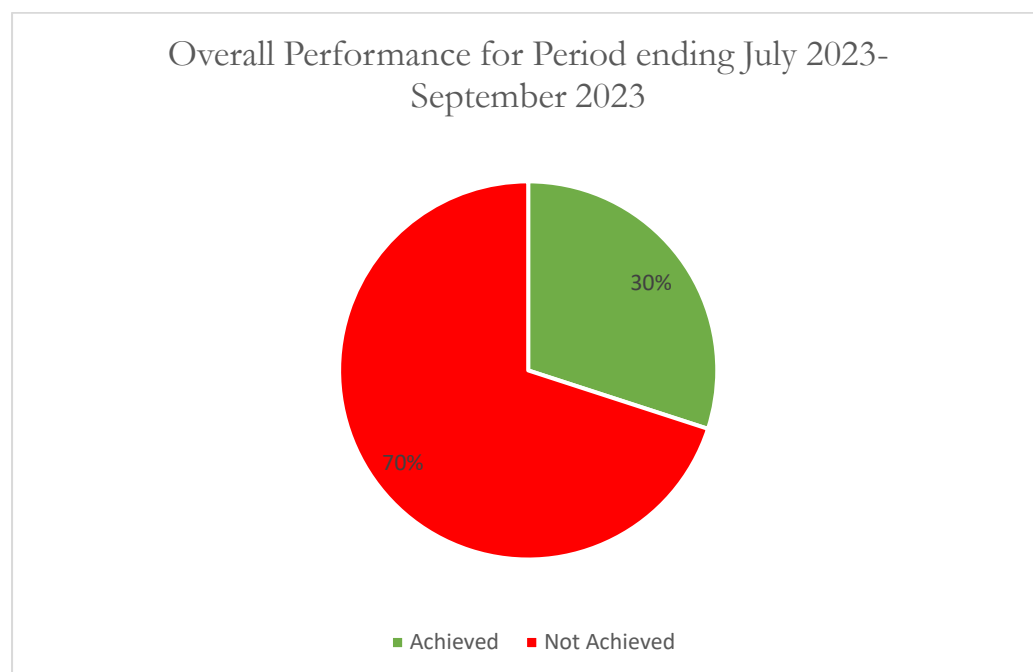
Circular 13 describes the Service Delivery and Budget Implementation Plan as a layered plan dealing with consolidated service delivery targets and in-year deadlines, and linking such targets to top management.

The Municipality prepared 111 Key Performance Indicators for measurement for the 2023/24 financial year.

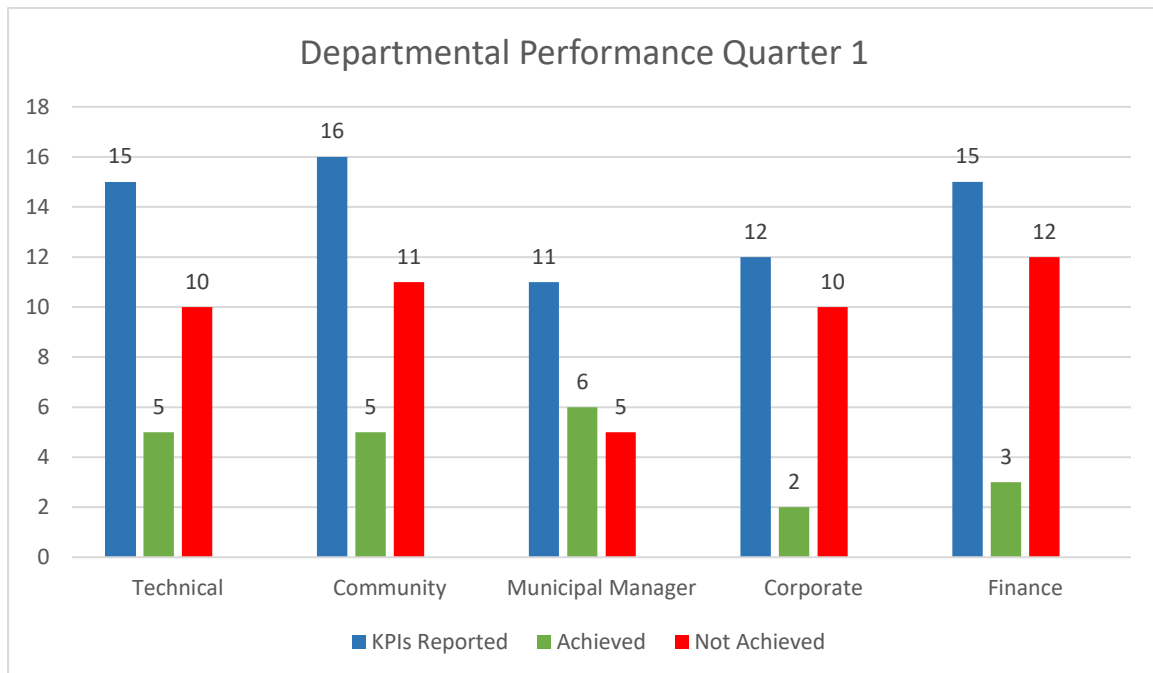
The number of key performance indicators prepared for each directorate is shown below:

Office of the Municipal Manager	: 23
Director Financial Services	: 22
Director Corporate Services	: 20
Director Technical Services	: 19
Director Community Services	: 26

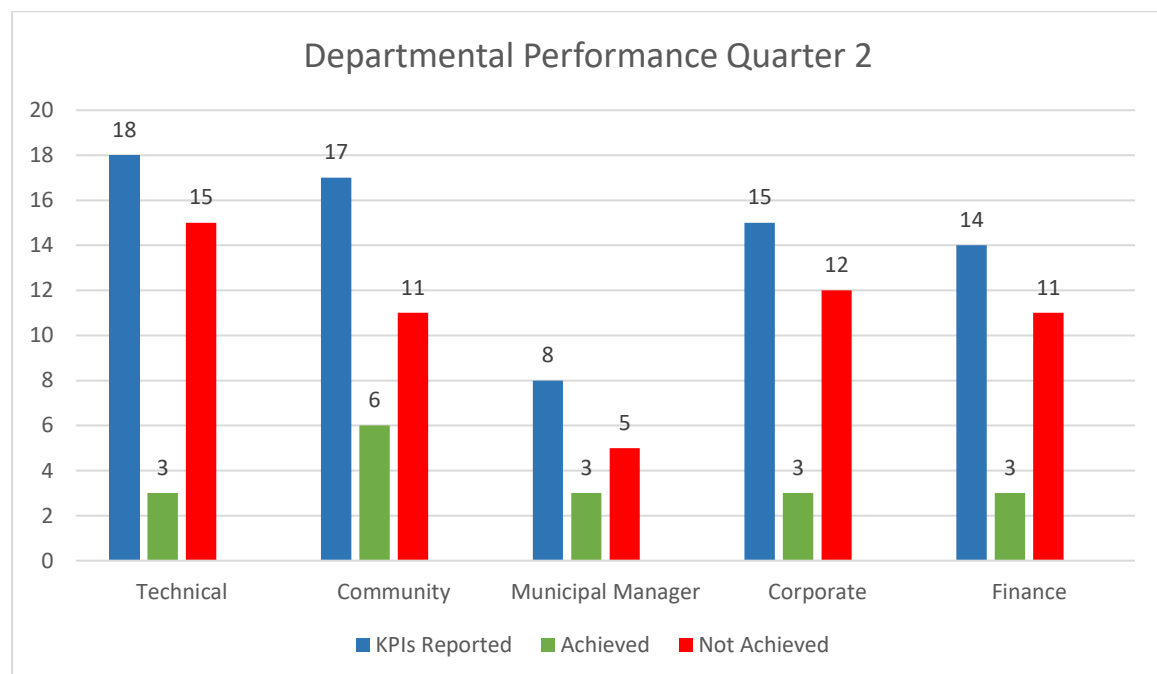
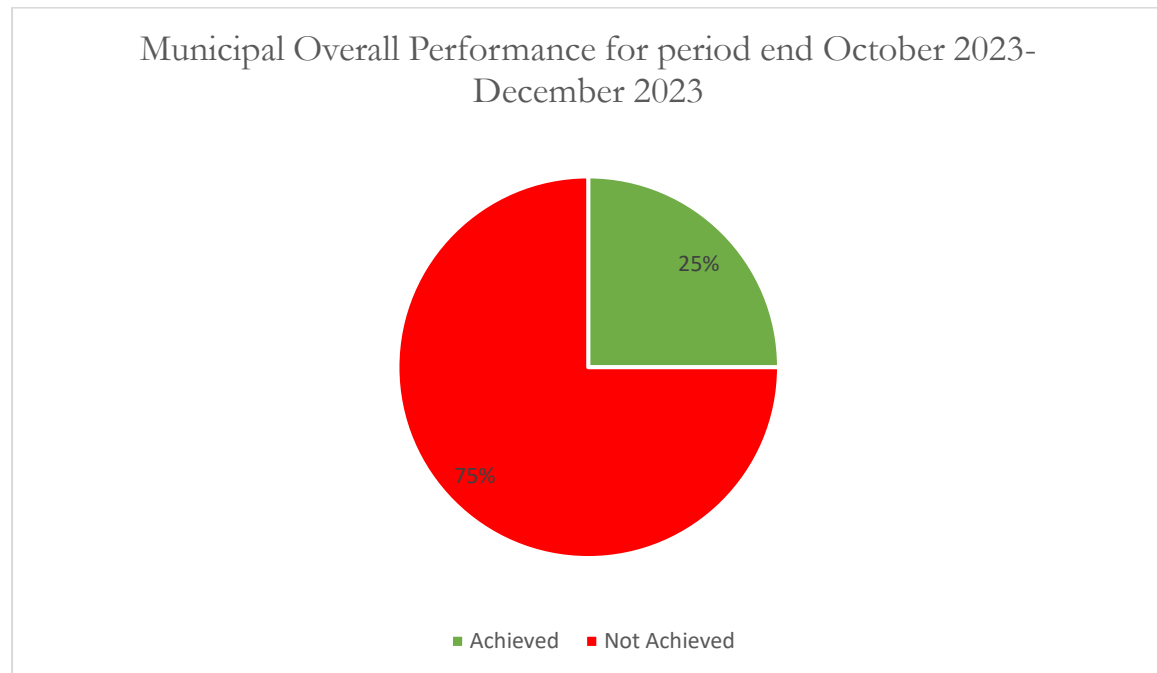
Below is a detailed and overall report for municipal Performance for Quarter 1:



The performance of each directorate is summarised in the graph below Period ending July 2023 - September 2023:

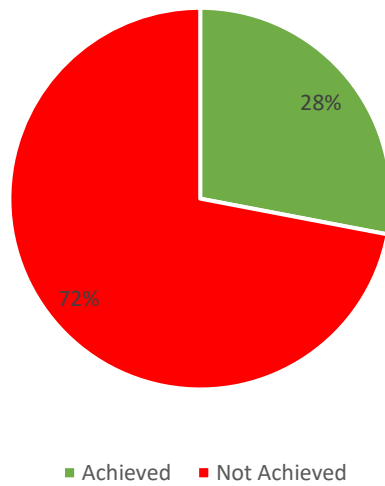


The performance of each directorate is summarised in the graph below Period ending October 2023 - December 2023



OVERALL MID-YEAR PERFORMANCE

Overall Half-Yearly Performance for period end July 2023-
December 2023



OFFICE OF THE MUNICIPAL MANAGER

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	Public participation and good governance	Efficient administration and good governance	Number of risk management committee meetings held by 30 June 2024	Number	4	1	Achieved	Information submitted	1	Not achieved	None provided	None provided	No information submitted Work not performed for the quarter under review. (Post vacant)
TL2	Public participation and good governance	Efficient administration and good governance	Number of risk management quarterly reports submitted to Audit Committee by Senior Management quarterly	Number	4	1	Achieved	Information submitted	1	Not achieved	None provided	None provided	No information submitted Work not performed for the quarter under review. (Post vacant)
TL3	Public participation and good governance	Efficient administration and good governance	Number of awareness workshops conducted on risk management and Anti-fraud and Anti-corruption for both councillors and staff bi-annually	Number	2	None	N/A	Target is reportable in Q2	1	Not achieved	None provided	None provided	No information submitted Work not performed for the quarter under review. (Post vacant)
TL4	Public participation and good	Efficient administration and good governance	Number of Reviewed Risk Managem	Number	2	None	N/A	Target 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	
	governance		ent Policies by 30 June 2024 1. Risk Management Policy 2. Anti-Fraud and Anti-Corruption												
TL5	Public participation and good governance	Efficient administration and good governance	Number of Municipal Process plans approved by Council for 2023/24 financial year by 31 August 2023	Number	1	1	Not Achieved	The Process Plan was adopted outside of the legislated timeframe		No target in Q2	N/A	N/A	N/A	Target was only reportable in Q1	
TL6	Public participation and good governance	Efficient administration and good governance	Number of IDP Steering Committee meeting held by 30 June 2024	Number	1	None	N/A	Target only reportable in Q2		1	Not achieved	IDP Steering committee is yet to be established	Select members and establish an IDP steering committee in the municipality as soon as possible	No information submitted The IDP steering committee is not established for period under review.	
TL7	Public participation and good	Efficient administration and good governance	Number of IDP Community Represent	Number	1	None	N/A	Target only reportable in Q3		No target in Q2	N/A	N/A	N/A	Target is only reportable in Q3	

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		atives Forums held by 31 March 024												
TL8	Public participation and good governance	Efficient administration and good governance	Number of draft IDP for financial year 2024/25 submitted to council for adoption by	Number	1	None	N/A	Target only reportable in Q3		No target in Q2	N/A	N/A	N/A	Target is only reportable in Q3	
TL9	Public participation and good governance	Efficient administration and good governance	Number of Final IDP for financial year 2024/25 submitted to Council for adoption by 31 May 2024	Number	1	None	N/A	Target only reportable in Q4		No target in Q2	N/A	N/A	N/A	Target is only reportable in Q4	
TL10	Public participation and good governance	Efficient administration and good governance	Number of SDBIP's approved for the 2023/34 financial year by the Mayor and submitted to Cogta, PT and NT by 31 July 2023	Number	1	1	Not Achieved	The SDBIP was submitted late		No target in Q2	N/A	N/A	N/A	Target was only reportable in Q1	

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	Public participation and good governance	Efficient administration and good governance	Number of SDBIP 2023/24 financial year published on the website, notice boards within 14days after approval of the Mayor by August 2023	Number	1	1	Not Achieved	The SDBIP was not published in time		No target in Q2	N/A	N/A	N/A	Target was only reportable in Q1
TL12	Public participation and good governance	Efficient administration and good governance	Number of the Annual Performance Report for 2022/23 financial year submitted to AGSA by 31 August 2023	Number	1	1	Achieved	Information submitted		No target in Q2	N/A	N/A	N/A	Target was only reportable in Q1

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	Public participation and good governance	Efficient administration and good governance	Number of Draft Annual Reports for 2022/23 financial year tabled in Council by 31 January 2024	Number	1	1	N/A	These KPI was wrongly placed here and not reportable in the first quarter but in the third Quarter		No target in Q2	N/A	N/A	N/A	Target is only reportable in Q3
TL15	Public participation and good governance	Efficient administration and good governance	Number of Approved Oversight Reports and Final Annual Reports of the 2022/23 financial year submitted to Council by 31 March 2024 and to Cogta, NT, PT and FS Legislature by 07 April 2024	Number	1	None	N/A	Target is only reportable in Q3		No target in Q2	N/A	N/A	N/A	Target is only reportable in Q3
TL16	Public participation and good governance	Efficient administration and good governance	Number of Approved PMS Policies by 30 June 2024	Number	1	None	N/A	Target is only reportable in Q3		No target in Q2	N/A	N/A	N/A	Target is only reportable in Q3

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	Efficient administration and good governance	Number of Performance Agreements entered into signed and submitted to COGTA	Number	5	5	Not Achieved	Performance agreements were not prepared to date		No target in Q2	N/A	N/A	N/A	Target was only reportable in Q1	
TL18	Public participation and good governance	Efficient administration and good governance	Number of Municipal Audit assignments conducted by 30 June 2024	Number	12	3	Not achieved	Only two assignments was submitted		3	Not achieved	None	None	Incomplete information submitted Only two (2) Audit assignments were submitted	
TL19	Public participation and good governance	Efficient administration and good governance	Number of Municipal Audit committee meetings to be held by 30 June 2024	Number	4	1	Achieved	Information submitted		1	Achieved	N/A	N/A	Information submitted	
TL20	Public participation and good governance	Efficient administration and good governance	Number of approved Municipal Audit Strategic documents for the 2024/25 financial year	Number	4	1	Achieved	Information submitted		1	Achieved	N/A	N/A	Information submitted	
TL21	Public participation and good governance	Efficient administration and good governance	Number of Three year Strategic rolling and Internal Audit Plans developed	Number	1	None	N/A	Target is only reportable in Q4		No target in Q2	N/A	N/A	N/A	Target is only reportable in Q3	

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	
TL22	Public participation and good governance	Efficient administration and good governance	Number of Internal Audit Performance reports submitted to Audit and Performance Committee	Number	4	1	Achieved	Information submitted		1	Achieved	N/A	N/A	Information submitted	
TL23	Public participation and good governance	Efficient administration and good governance	Monitoring the implementation of AGSA audit action plan and report quarterly	Number	2	None	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	

FINANCIAL SERVICES (BUDGET AND TREASURY OFFICE)

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	
TL24	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 expenditure management reports submitted to Municipal Manager for approval on quarterly basis	Number	4	1	Not achieved	No information submitted		1	Not achieved	None provided	None provided	Insufficient information submitted Evidence submitted does not fully confirm to the KPI	
TL25	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 Income management reports submitted to Municipal Manager for approval on quarterly basis	Number	4	1	Not achieved	No information submitted		1	Achieved	N/A	N/A	Information submitted	
TL26	Financial viability and management	To improve overall financial management in the municipality by developing and implementing appropriate	Number of GRAP compliant AFS compiled and submitted to AGSA on or before 31 August 2023	Number	1	1	Not achieved	No information was submitted		No target in Q2	N/A	N/A	N/A	Target was only reportable in Q1	

Ref	KPA	Strategic objective	KPI	Unit of Measure ment	Annual Target	Target Q1	Actual Perform ance	PMS commen t	Target Q2	Actual Perform ance	Reaso n for non-achiev ement	Correcti ve measure s	PMS Comme nt
		financial management policies, procedures and systems											
TL27	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 irregular expenditure reports submitted to council for approval on a quarterly basis	Number	4	1	Not achieved	No information was submitted		1	Not achieved	None provided	Incomplete information submitted (Irregular expenditure report submitted in the absence of it's Council resolution)
TL28	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 deviation reports on the procurement process submitted to Municipal Manager for acknowledgement	Number	4	1	Achieved	Information submitted		1	Not achieved	None provided	Insufficient information submitted Evidence submitted does not fully confirm to the KPI
TL29	Financial viability and managem ent	To improve overall financial management in the municipality by	Number of Budgets and related policies reviewed and adopted by	Number	2	No target in Q1	N/A	KPI only reportable in Q3 & Q4		No target in Q2	N/A	N/A	KPI 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-achiev ement	Correcti ve measure s	PMS Comme nt
		developing and implementing appropriate financial management policies, procedures and systems	Council by 30 June 2024										
TL30	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 reports on unauthorised expenditure submitted to MPAC for investigation	Number	4	1	Not achieved	No information submitted	1	Not achieved	None provided	None provided	Insufficient information submitted
TL31	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 reports on wasteful expenditure submitted to MPAC for investigation	Number	4	1	Not achieved	No information submitted	1	Not achieved	None provided	None provided	Insufficient information submitted

Ref	KPA	Strategic objective	KPI	Unit of Measure ment	Annual Target	Target Q1	Actual Perform ance	PMS commen t		Target Q2	Actual Perform ance	Reaso n for non-achiev ement	Correcti ve measure s	PMS Comme nt
TL32	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 reports on fruitless expenditure submitted to MPAC for investigation	Number	4	1	Not achieved	No information submitted		1	Not achieved	None provided	None provided	Insufficient information submitted
TL33	Financial viability and managem ent	To improve overall financial management in the municipality by developing and implementing appropriate financial management policies, procedures and systems	Reports on awards above R100 000 submitted to Municipal Manager for approval	Number	4	1	Not achieved	No information submitted		1	Not achieved	None provided	None provided	No information submitted
TL34	Financial viability and managem ent	To improve overall financial management in the municipality by developing and implementing appropriate financial	Number of assets registers updated and submitted to AGSA on or before 31 August 2023	Number	1	1	Not achieved	No information submitted		No target in Q2	N/A	N/A	N/A	KPI was only reportable in Q1

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
		management policies, procedures and systems												
TL35	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 quarterly assets verification reports by 30 June 2024	Number	4	1	Achieved	Information submitted		1	Not achieved	None provided	None provided	No information submitted (Asset practitioner is in a process of performing the quarterly assets verification currently)
TL36	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 quarterly assets verification reports by 30 June 2024	Number	4	1	N/A	KPI is repeated twice and should therefore be removed during adjustment						KPI is repeated twice and should therefore be removed during adjustment
TL37	Financial viability and managem ent	To improve overall financial management in the municipality by developing	Number of draft budgets submitted to council for adoption on or before 31 March 2024	Number	1	No target in Q1	N/A	KPI only reportable in Q3		No target in Q2	N/A	N/A	N/A	KPI only reportable in Q3

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
		and implementing appropriate financial management policies, procedures and systems											
TL38	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 final budgets submitted to council for adoption on or before 31 March 2024	Number	1	No target in Q1	N/A	KPI only reportable in Q4	No target in Q2	N/A	N/A	N/A	KPI only reportable in Q4
TL39	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 household register and approved in all 7 wards by 30 June 2024	Number	3500	1000	Not Achieved	No Information submitted The 1282 Indigents forms were not submitted as evidence	1000	Not achieved	None provided	None provided	Incomplete information was submitted (2630 Indigent forms were not submitted as part of the evidence anticipated)
TL40	Financial viability and	To improve overall financial	Number of adjustment budgets	Number	1	No target in Q1	N/A	KPI only reportable in Q3	No target in Q2	N/A	N/A	N/A	KPI only reportable in Q3

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
	management	management in the municipality by developing and implementing appropriate financial management policies, procedures and systems	submitted to council for adoption on or before 28 February 2024											
TL41	Financial viability and management	To improve overall financial management in the municipality by developing and implementing appropriate financial management policies, procedures and systems	Number of MFMA s71 reports submitted to Mayor, Provincial and National Treasury within 10 days after the end of the month	Number	12	3	Not achieved	No information submitted		3	Achieved	None provided	None provided	Information submitted
TL42	Financial viability and management	To improve overall financial management in the municipality by developing and implementing appropriate financial management policies,	Number of Budgets and related policies reviewed and adopted by Council by 30 June 2024	Number	2	No target in Q1	N/A	KPI is only reportable in Q3 & Q4		No target in Q2	N/A	N/A	N/A	KPI 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	Reaso n for non-achiev ement	Correcti ve measure s	PMS Comme nt
		procedures and systems												
TL43	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 Section 72 reports submitted to the Mayor, PT, NT on or before the 25 January 2024 and to Council by 31 January 2024	Number	1	No target in Q1	N/A	KPI is only reportable in Q3		No target in Q2	N/A	N/A	N/A	KPI is only reportable in Q3
TL44	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 Section 52d reports submitted to Council within 30 days after the end of each quarter	Number	4	1	Not achieved	No information submitted		1	Achieved	N/A	N/A	Information submitted
TL45	Financial viability and managem ent	To improve overall financial management in the municipality by developing and implementing	Number Section 66 reports developed for the 2023/24 financial year by 30 June 2024	Number	12	3	Achieved	Information submitted		3	Not achieved	None provided	None provided	No information submitted

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
		appropriate financial management policies, procedures and systems											

CORPORATE 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
TL46	Municipal Transformation and Institutional Development	An effective administration capable of sustainable service delivery	Number of employee workshops conducted (Wellness awareness workshops And Employee awareness on municipal policies)	Number	3	No target in Q1	N/A	Target is only reportable in Q2, Q3 & Q4	1	Not achieved	None provided	None provided	No information submitted
TL47	Municipal Transformation and Institutional Development	An effective administration capable of sustainable service delivery	Number of organisational structure reviewed by December 2023	Number	1	No target in Q1	N/A	Target is only reportable in Q2	1	Not achieved	None provided	None provided	No information submitted
TL48	Municipal Transformation and Institutional Development	An effective administration capable of sustainable service delivery	Number of employees who received training	Number	120	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
TL49	Municipal Transformation and Institutional Development	An effective administration capable of sustainable service delivery	Number of OHS committee meetings held bi-annually	Number	2	No target in Q1	N/A	Target is only reportable in Q2	1	Not achieved	None provided	None provided	No information submitted
TL50	Municipal Transformation and Institutional Development	An effective administration capable of sustainable service delivery	Number of WSP developed, approved and submitted to LGSETA on or	Number	1	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 Measure	Annual Target	Target Q1	Actual Performance	PMS comment		Target Q2	Actual Performance	Reason for non-achievement	Corrective measures	PMS Comment
			before 30 April 2024											
TL51	Municipal Transformation and Institutional Development	An effective administration capable of sustainable service delivery	Number of reviewed HR policies by 31 December 2023	Number	1	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
TL53	Municipal Transformation and Institutional Development	An effective administration capable of sustainable service delivery	Number of Ordinary Council sitting as per year plan	Number	4	1	Not achieved	Information submitted is outdated The minutes are for an ordinary council sitting conducted in the fourth quarter		1	Not achieved	None provided	None provided	Incomplete information submitted Minutes attached with absence of attendance register
TL54	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 2024	Number	4	1	Not achieved	Information submitted is of the previous financial year		1	Achieved	N/A	N/A	Information submitted
TL55	Municipal Transformation and Institutional Development	An effective administration capable of sustainable service delivery	Number of EXCO or Mayoral Executive meetings held quarterly	Number	4	1	Not achieved	No information submitted		1	Not achieved	None provided	None provided	Incomplete information submitted (Committee minutes was provided as part of the POE in the absence of

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
													the meeting minutes)
TL56	Municipal Transformation and Institutional Development	An effective administration capable of sustainable service delivery	Number of progress reports on EXCO or Mayoral Committee meetings resolution submitted to Council by 30 June 2024	Number	4	1	Not achieved	No information submitted	1	Achieved	None provided	None provided	Information submitted Target achieved
TL57	Municipal Transformation and Institutional Development	An effective administration capable of sustainable service delivery	Number of Council portfolio committee meetings quarterly	Number	4	1	Not achieved	No information submitted	1	Not achieved	None provided	None provided	No information submitted
TL58	Municipal Transformation and Institutional Development	An effective administration capable of sustainable service delivery	Number of Ward committee meetings held quarterly by June 2024	Number	28	7	Not achieved	Incomplete information was submitted Only Ward one (1)s Ward committee minutes was receive in the absence of attendance registers	7	Not achieved	None provided	None provided	No information submitted

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
TL59	Municipal Transformation and Institutional Development	An effective administration capable of sustainable service delivery	Number of community meetings convened by Councillors to be held by 30 June 2024	Number	28	7	Not achieved	Incomplete information was submitted Only One (1) Ward POE received in the absence of 6 other Wards in the region		7	Not achieved	None provided	None provided	No information submitted
TL60	Municipal Transformation and Institutional Development	An effective administration capable of sustainable service delivery	Number of MPAC meetings to be held quarterly by 30 June 2024	Number	4	1	Achieved	Information submitted		1	Achieved	N/A	N/A	Information submitted
TL61	Municipal Transformation and Institutional Development	An effective administration capable of sustainable service delivery	Number of formal meetings between the Mayor, Speaker and MM to be held to deal with municipal matters	Number	4	1	Not achieved	No information submitted		1	Not achieved	None provided	None provided	No information submitted
TL62	Municipal Transformation and Institutional Development	An effective administration capable of sustainable service delivery	Number of Management meetings to be held by 30 June 2024	Number	12	3	Not achieved	Incomplete information was submitted PMS office only received POE for one (1) convened		3	Not achieved	None provided	None provided	No information submitted

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	Correctiv e measures	PMS Comme nt
								managemen t meeting						
TL63	Municipal Transform ation and Institutiona l Developm ent	An effective administration capable of sustainable service delivery	Percentage of Councillors who have declared their financial interest by 30 June 2024	Percentage	100%	3	Achieved	Information submitted		3	Achieved	N/A	N/A	No information submitted
TL64	Municipal Transform ation and Institutiona l Developm ent	An effective administration capable of sustainable service delivery	Number of legal action assessed by 30 June 2024	Number	12	3	Not achieved	Incomplete information was submitted		3	Not achieved	None provided	None provided	No information submitted
TL65	Municipal Transform ation and Institutiona l Developm ent	An effective administration capable of sustainable service delivery	Number of Employee equity plan and report submitted	Number	1	No target for Q1	N/A	Target is only reportable in Q3		No target for Q2	N/A	N/A	N/A	Target is only reportable in Q3
TL66	Municipal Transform ation and Institutiona l Developm ent	An effective administration capable of sustainable service delivery	Percentage of vacancies advertised and filled by 30 June 2024	Percentage	1	No target for Q1	N/A	Target is only reportable in Q3		No target for Q2	N/A	N/A	N/A	Target is only reportable in Q3

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	
TL67	Basic Service delivery	Eradicate backlogs in order to improve access to services and ensure proper operations of sanitation and infrastructure	Percentage of households with access to basic water supply	Percentage	100%	57%	Not achieved	No information submitted		74%	Not Achieved	80% of Households in Letsemeng LM have access to clean water. No reticulation project on the pipeline.	Recommended that this KPI be removed	No Information submitted	
TL68	Basic Service delivery	Eradicate backlogs in order to improve access to services and ensure proper operations of sanitation and infrastructure	Upgrading of 1km access paved road and storm water 31 March 2024	Percentage	100%	100%	Achieved Progress is at 100% to date	Information submitted 1Km access paved road and storm water is 100% Complete in Q1		90%	Achieved Upgrading of 0,72 Km is at 98% to date	N/A	N/A	Information submitted Project is 98% complete and Practical completion certificate was provided in the POE	
			Upgrading of 0.72km access paved road and storm water 30 June 2024		100%	67%	Achieved Progress is at 90% to date	Information submitted							

TL69	Basic Service delivery	Eradicate backlogs in order to improve access to services and ensure proper operations of sanitation and infrastructure	Frequency of sewer blockages per 100 kms of pipeline by June 2024	Percentage	1	10%	Not achieved	No information submitted		30%	Not Achieve	No sewer line spanning for distance mentioned	Recommended that this KPI be removed	No Information submitted KPI not budgeted for and as explained by the Infrastructure Manager that there are no sewer line spanning for distance mentioned	
TL70	Basic service delivery	An efficient competitive and responsive infrastructure network	Number of household electricity connections on or before 30 June 2024	Number	700	700	Not achieved	No information submitted		No target in Q2	N/A	N/A	N/A	KPI was only reportable in Q1	
TL71	Basic service delivery	An efficient competitive and responsive infrastructure network	Number of high mast lights constructed and installed on or before 30 June 2024	Number	3	30%	Not achieved	No information submitted		60%	Not Achieved	The Municipality is still yet to appoint the contractor (Oppermanns)	Procurement processes has been completed. Awaiting actual appointment.	MM/Technical Director needs to give direction on the way forward and ensure contractor appointment as soon as possible	
TL72	Basic service delivery	An efficient competitive and responsive infrastructure network	Number of high mast lights constructed and installed on or before 30 June 2024	Number	4	30%	Not achieved	No information submitted		60%	Not Achieved	Late appointment of contractor (Koffiefontein)	None Provided	Speed-up the processes and ensure that the project kicks-off during the period of the third quarter	

TL73	Basic service delivery	An efficient competitive and responsive infrastructure network	Number of high mast lights constructed and installed on or before 30 June 2024	Number	4	30%	Not achieved	No information submitted		60%	Not Achieved	Late appointment of contractor (Jacobsdal)	None Provided	Speed-up the processes and ensure that the project kicks-off during the period of the third quarter	
TL74	Basic service delivery	An efficient competitive and responsive infrastructure network	Number of high mast lights constructed and installed on or before 30 June 2024	Number	4	30%	Not achieved	No information submitted		60%	Not Achieved	Late appointment of contractor (Petrusburg)	None Provided	Speed-up the processes and ensure that the project kicks-off during the period of the third quarter	
TL75	Basic service delivery	An efficient competitive and responsive infrastructure network	Number of high mast lights constructed and installed on or before 30 June 2024	Number	4	30%	Not achieved	No information submitted		60%	Not Achieved	Municipality still yet to appoint the contractor (Luckoff)	Procurement processes has been completed. Awaiting actual appointment	MM/Technical Director needs to give direction on the way forward and ensure contractor appointment as soon as possible	
TL76	Basic service delivery	An efficient competitive and responsive infrastructure network	Number of households provided with connections to mains electricity supply by the municipality	Number	100%	No target in Q1	N/A	KPI is only reportable in Q2		100%	Achieved	N/A	N/A	Information submitted (Pre-engineering designs and appointment letter was provided)	

TL77	Basic service delivery	An efficient competitive and responsive infrastructure network	Number of households provided with connections to mains electricity supply by the municipality (electrification of 34 infills households connection in ward 4)	Number	34	No target in Q1	N/A	KPI is only reportable in Q2		100%	Not Achieved	Municipality still yet to advertise for the contractor	Procurement processes has commenced .	No Information submitted	
TL78	Basic service delivery	An efficient competitive and responsive infrastructure network	Percentage spending on DOE on or 30 June 2024	Percentage	100%	25%	Achieved	Information submitted		50%	Not Achieved	Non-Appointment.	Awaiting appointment for expenditure	The total expenditure report was at 39% for the second quarter	
TL79	Basic service delivery	Provide specific capital finance for eradicating basic municipal infrastructure backlogs for poor household , micro enterprise and social institutions servicing poor communities	Percentage spending on MIG on or 30 June 2024	Percentage	100%	25%	Achieved Progress is at 39% for the first quarter	Information submitted		50%	Not Achieved	Late appointment	Awaiting appointment for expenditure	Insufficient information submitted	

TL80	Basic service delivery	Incentivize municipalities to expand work creation efforts through the use of labour intensive delivery methods	Percentage spending on EPWP on or 30 June 2024	Percentage	100%	25%	Achieved Progress is at 93% for the first quarter	Information submitted	50%	Achieved	N/A	N/A	Information submitted (Target achieved in the first quarter, as the reported expenditure was 92% for July till September 2023 which falls under 23/24 FY)	
TL81	Basic service delivery	Facilitate the planning acceleration and implementation of various projects that will ensure water supply to communities identified as not receiving a water supply service	Percentage spending on WSIG on or 30 June 2024	Percentage	100%	25%	Achieved Progress is at 60% for the first quarter	Information submitted	50%	Not Achieved	Late appointment	Awaiting appointment for expenditure	Insufficient information submitted	

TL82	Basic service delivery	Eradicate backlogs in order to improve access to services and ensure proper operations of sanitation and infrastructure	Percentage of water losses reduced on or 30 June 2024	Percentage	100%	50%	Not achieved	No information submitted		50%	Not achieved	Currently LLM has 70% of water losses, technical submitted WCWDM business plan to DWS for funding, if this strategy is implemented then the losses will be reduced significantly	KPI to be omitted.	No information submitted	
TL83	Basic service delivery	Eradicate backlog in order to improve access to basic service delivery	Percentage of Electricity losses reduced on or 30 June 2024	Percentage	100%	50%	Not achieved	No information submitted Municipality is in communication with NERSA and cost of supply study to accurately measure these losses.		50%	Not Achieved	The Municipality currently has technical & commercial. Municipality has embarked on tariff rates reflecting costs of efficient supply meeting service quality standards, assuring a fair and reasonable equilibrium between electricity consumers and service providers	KPI to be omitted.	No information submitted	

TL84	Basic service delivery	Eradicate backlog in order to improve access to basic service delivery	Number of Service level agreement finalized with water boards	Number	2	No target in Q1	N/A	KPI is only reportable in Q2		2	Not achieved	None provided	None provided	No information submitted	
TL85	Basic service delivery	Eradicate backlog in order to improve access to basic service delivery	Number of approved by-laws by the end of June 2024 (Water usage & Electricity usage)	Number	2	No target in Q1	N/A	KPI is only reportable in Q2		2	Not achieved	None provided	None provided	No information submitted	

COMMUNITY SAFETY AND ENVIROMENTAL MANAGEMENT (COMMUNITY SERVICES & LOCAL ECONOMIC DEVELOPMENT)

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	
TL86	Local Economic Development	To create an environment that promotes development of the local economy and facilitate job creation	Number of LED Strategies reviewed and approved by June 2024	Number	1	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	

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
TL87	Local Economic Development	To create an environment that promotes development of the local economy and facilitate job creation	Number of Jobs created through municipality's local economic initiatives including national, provincial, district and local capital projects	Number	500	125	Not achieved	No information submitted LED office did not set this target in their plan but will consider it in the second quarter	125	Not achieved	There are no projects as yet	Target will be met in the third quarter	No information submitted
TL88	Local Economic Development	To create an environment that promotes development of the local economy and facilitate job creation	Number of entrepreneurs and SMME's compliance workshops held by June 2024	Number	4	1	Achieved	Information submitted	1	Achieved	N/A	N/A	Information submitted
TL89	Local Economic Development	To create an environment that promotes development of the local economy	Number of LED forums established on or before 30	Number	5	5	Not achieved	No information submitted LED office did not set this target in their plan but will consider it in the second quarter	No target in Q2	N/A	N/A	N/A	Target was only reportable in Q1

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	
		and facilitate job creation	September 2023											
TL90	Local Economic Development	To create an environment that promotes development of the local economy and facilitate job creation	Number of approved by-laws by the end of June 2024	Number	2 (Outdoor Advertising & Roaming of Animals By-law)	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
TL91	Local Economic Development	To create an environment that promotes development of the local economy and facilitate job creation	Number of Tourism Marketing Plan/Strategy development by June 2024	Number	1	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
TL92	Basic Service delivery	Eradicate backlogs in order to improve access to services and ensure	Percentage of internal water reticulation repaired based on	Percentage	100%	80%	Not achieved	No information submitted The Director request that the KPI be moved to another relevant Directorate		80%	Not achieved	Not our area of responsibility	Target should be moved to the Technical Department	No information submitted Community Services Department requests for transferral of

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
		proper operations and maintenance	the complaints received on a quarterly basis					(Technical Department)					the KPI, over to the Technical Department
TL93	Basic Service delivery	Eradicate backlogs in order to improve access to services and ensure proper operations and maintenance	Percentage of households with access to basic water	Percentage	100%	80%	Not achieved	No information submitted The Director request that the KPI be moved to another relevant Directorate (Technical Department)	80%	Not achieved	Not our area of responsibility	Target should be moved to the Technical Department	No information submitted Community Services Department requests for transferral of the KPI, over to the Technical Department
TL94	Basic service delivery	Eradicate backlogs to improve access to basic service and maintenance of the existing infrastructure	Percentage of households with access to refuse removal	Percentage	100%	100%	Not achieved	No information submitted The Director request that the KPI be moved to another relevant Directorate (Technical Department)	100%	Not achieved	None provided	None provided	No Information submitted (Households profiling not performed for period under review)
TL95	Basic service delivery	Eradicate backlogs to improve access to basic service and maintenance	Number of refurbished Community Halls (MPCC, Johannesburg, Bolokanang)	Number	4	No target in Q1	N/A	Target is only reportable in Q2 & Q3	2	Not achieved	None provided	Management has to prioritise in terms of allocation of funds	No Information submitted

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	
		ce of the existing infrastructure	Community hall and Jacobsdal Community Hall) by 30 June 2024												
TL96	Basic service delivery	Eradicate backlogs to improve access to basic service and maintenance of the existing infrastructure	Percentage of municipal hall rented out as per application on quarterly basis	Percentage	100%	100%	Achieved	Information submitted MPCC Hall in Koffiefontein was booked once in the 1 st quarter		100%	Achieved	N/A	N/A	Information submitted 4 to 5 Bookings made in the quarter	
TL97	Basic service delivery	Eradicate backlogs to improve access to basic service and maintenance of the existing infrastructure	Number of municipal buildings renovated Koffiefontein , Jacobsdal and Petrusburg by 30 June 2024	Number	100%	1	Achieved	Information submitted		1	Not achieved	Partially complete	Process is still ongoing	Information submitted Renovations still in process at the Koffiefontein head offices and approximately 30 to 35% of the job is done to date	
TL98	Basic service delivery	Eradicate backlogs to improve access to basic service and maintenance of the existing	Percentage of municipal stadiums rented out as per application on quarterly basis	Percentage	100%	100%	Not achieved	No information submitted Following completion of these renovation on stadiums, thereafter rentals can be considered for the public		100%	Not achieved	Most Stadiums are vandalised, therefore they have been booked for free by residents	Requires funding and assistance from the Department of Sports	No Information submitted	

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	
		infrastructure												
TL99	Basic service delivery	Eradicate backlogs to improve access to basic service and maintenance of the existing infrastructure	Percentage of approved buildings plans as received per application on a quarterly basis	Percentage	100%	100%	Achieved	Information submitted		100%	Not achieved	Two (2) Building plans have been submitted but not approved as yet	The municipality needs to speed-up the appointment of a Town Planner	No Information submitted
TL100	Basic service delivery	Eradicate backlogs to improve access to basic service and maintenance of the existing infrastructure	Percentage of land distributed to the community per application received on a quarterly basis	Percentage	100%	100%	Achieved	Information submitted Koffiefontein =27 Jacobsdal =8 Petrusburg= 4		100%	Achieved	N/A	N/A	Information Submitted
TL101	Basic service delivery	Eradicate backlogs to improve access to basic service and maintenance of the existing infrastructure	Number of external landfill sites audited by the end of June 2024	Number	5	No target in Q1	N/A	Target is reportable in Q2,Q3 & Q4		2	Achieved	None provided	None provided	Information submitted Landfill site Audit report provided
TL102	Basic service delivery	Eradicate backlogs to improve access to basic	Number of Anti-littering campaigns conducted by the end	Number	5	1	Not achieved	No Information was submitted Directorate needs to		2	Achieved	N/A	N/A	Information submitted

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	
		service and maintenance of the existing infrastructure	of June 2024					improve in meeting these targets						
TL103	Basic service delivery	Eradicate backlogs to improve access to basic service and maintenance of the existing infrastructure	Number of Integrated Waste Management by-law adopted by Council by the end of June 2024	Number	1	No target in Q1	N/A	Target only reportable in Q3		No target in Q2	N/A	N/A	N/A	Target is only reportable in Q3
TL104	Basic service delivery	Eradicate backlogs to improve access to basic service and maintenance of the existing infrastructure	Number of municipal buildings lease agreements signed by June 2024	Number	24	6	Not achieved	Incomplete Information submitted (Only One (1) Lease agreement signed instead of Six (6) as planned)		6	Achieved	N/A	N/A	Information submitted 2 Lease agreements and all the units are occupied currently
TL105	Basic service delivery	Eradicate backlogs to improve access to basic service and maintenance of the existing infrastructure	Number of municipal commonage land lease agreements signed by June 2024	Number	30	8	Not achieved	No Information submitted		7	Not achieved	Awaiting for Council approval	Targets will be achieved after Council approval	No Information submitted (Target not achieved based on pending council approval as stated)

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
TL106	Basic service delivery	Eradicate backlogs to improve access to basic service and maintenance of the existing infrastructure	Number of maintenance plans developed and approved by Council for by June 2024	Number	1	No target in Q1	N/A	Target is only reportable in Q2	1	Not achieved	Audit not yet done	Target will be achieved in the third quarter	No Information submitted
TL107	Basic service delivery	Eradicate backlogs to improve access to basic service and maintenance of the existing infrastructure	Number of reviewed the Integrated Waste Management Plan by June 2024	Number	1	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
TL108	Basic service delivery	Eradicate backlogs to improve access to basic service and maintenance of the existing infrastructure	Number of Consumer Awareness Campaigns held by June 2024	Number	2	No target in Q1	N/A	Target is only reportable in Q2 & Q3	1	Not achieved	Audit not yet done	Target will be achieved in the third quarter	No Information submitted
TL109	Basic service delivery	Eradicate backlogs to improve access to basic service and	Number of Municipal Planning tribunal for assessment of land development	Number	1	No target in Q1	N/A	Target only reportable in Q3	No target in Q2	N/A	N/A	N/A	Target only reportable in Q3

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	
		maintenance of the existing infrastructure	application meeting												
TL110	Basic service delivery	Eradicate backlogs to improve access to basic service and maintenance of the existing infrastructure	Audit on Municipal land and properties	Number	1	1	Not achieved	No Information submitted		No target in Q2	N/A	N/A	N/A	Target was only reportable in Q1	
TL111	Basic service delivery	Eradicate backlogs to improve access to basic service and maintenance of the existing infrastructure	Reviewed Business policies by December 2023	Number	1	1	Not achieved	No Information submitted		No target in Q2	N/A	N/A	N/A	Target was only reportable in Q1	



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