

**MOHOKARE  
LOCAL  
MUNICIPALITY  
FS 163**



**MID-YEAR BUDGET & PERFORMANCE ASSESSMENT 2023/24 FINANCIAL  
YEAR**

## INTRODUCTION

### 1.1 Purpose

The purpose of the report is to inform Council of the municipality's mid-year performance (up to December 2023 against the approved budget in compliance with section 72 (1)(a) and 52(d) of the MFMA & the requirements as promulgated in the Government Gazette No.32141 of April 2009) by providing a statement on the implementation of the budget and financial state of the affairs of the municipality to the Mayor, as legislated.

### 1.2 REPORT BY THE MUNICIPAL MANAGER

The 2023/2024 Mid-Year Budget Report presents the annual budget results for the first six months' period ending 31 December 2023. The report has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.

Section 72(1) of the Municipal Finance Management Act, Act 56 of 2003 states that the accounting officer must, by 25 January of each year, assess the performance of the municipality during the first half of the financial year.

The mid-year budget and performance assessment report must be consistent with the monthly budget statements referred to in section 71(1) on the implementation of the annual budget in accordance with the Service Delivery Budget Implementation Plan (SDBIP) for the first half of the financial year, also the past year's annual report and progress on resolving problems identified in the annual report. The report must be submitted to the Executive Mayor, National Treasury and the relevant Provincial Treasury.

Section 72(3) states that as part of the review the accounting officer must recommend whether an adjustment budget is necessary, and recommend revised projections for revenue and expenditure to the extent that this may be necessary.

In compliance with section 75 of the Municipal Finance Management Act this report must be publicized on the municipal website within five days after the approval by council.

The actual results presented in this report are compared with the original budget estimates as approved in the 2023/24 Annual Budget. The expected 2023/24 full year forecast cannot be extrapolated from the half year results due to seasonal and other factors impacting on the timing of activity and transactions particularly the government grants expected to be received in the third quarter of the financial year.

### **1.3 RECOMMENDATIONS BY THE MUNICIPAL MANAGER:**

It is recommended based on a number of variances which were noted as per the details of this report that:

- (a) an adjustments budget for 2023/24 will be required;
- (b) an adjustment for the Service Delivery and Budget and Implementation Plan will be required as a result of the adjustment budget; and
- (c) the performance agreements and plans of section 56 Managers have to be amended accordingly; and
- (d) that the mid-year budget and performance assessment report be placed on the municipal website within five working days after approval by council and submitted to relevant National and Provincial Treasury's and CoGTA.

### **1.4 MAYOR'S EXECUTIVE SUMMARY**

***VISION: to be a community driven municipality that ensures sustainable quality service delivery applying principle of good governance.***

***MISSION: A performance driven municipality that utilises its resources to respond to community needs.***

***SLOGAN: Re aha motse***

The Mandate given by society to us is to improve the quality of their lives. These ideals and plans are captured in the IDP that is adopted each and every Financial year. This 2023/24 Mid-Year report of Mohokare Local Municipality, which in many ways reflect our service delivery and developmental achievements and challenges, is presented in recognition of our legislative obligation to be an accountable and transparent organisation.

This report which also outlines the implementation and achievement of these objectives conform to the various pieces of legislation such as the section 46 of the Local Government: Municipal Systems Act No.32 of 2000 and sections 121 and 127(2) of the Local Government: Municipal Finance Management Act No.56 of 2003. The Municipality progressed significantly in achieving objectives with regard to the five key performance areas applicable to local government and which is outlined in this Report:

- Basic Service delivery and infrastructure development
- Public Participation
- Good Governance and Administration
- Municipal Financial viability and management
- Local Economic Development
- Environmental Health

## Mid-Year Budget and Performance Report

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- Spatial Rationale Development

This Report outlines in detail the achievements in the various deliverables of the Council and Administration. I hereby present this Report for the financial year 2023/24. This report will outline our performance on the targets we set ourselves to do over this period. The report will give our stakeholders and communities an insight into the performance and achievements of the Council.

The mandate of Mohokare Municipality is not unique to the broader mandate given to Local Government by the South African Constitution, chapter 7. The only uniqueness we have are the different legitimate expectations of our citizenry and communities. Our specific mandate is drawn from the community meetings we embark upon in drafting our Integrated Development Plan, which is our guiding document in our performance. Our resolve is based on servicing our communities wherever they live.

The aim is to build a Municipality that is efficient, effective and responsive; strengthen accountability and promote clean operations, accelerating service delivery and supporting the vulnerable; promoting economic and social development;

✓ Looking at the above priority areas, it is important to note that these can never be successful on their own, it becomes important that as a collective, Councillors and Administration, work together in identifying the challenges raised in the report and rectify them as soon as possible.

We also encourage the residents to pay services in order to enhance the revenue.



I thank you!

**Clr ZN Mgawuli**

**Honourable Mayor**

**Mohokare Local Municipality**

### **1.5 RESOLUTION BY THE MAYOR**

1. That the mid-year budget and performance assessment as tabled by Administration, be NOTED;
2. That permission be granted to the Acting Municipal Manager to submit the mid-year budget and performance assessment report be submitted to the National and Provincial Treasury within five (5) workings days after it was tabled to the Mayor;
3. That the mid-year budget and performance assessment on the municipal website within five (5) working days after it was tabled to the Mayor.

## Mid-Year Budget and Performance Report

### 2 – BUDGET AND FINANCE ANALYSIS

*Table 1: Income for July to December 2023*

#### Billing and Collection

TypeOfService	Billing	Collection	%
RENT	367 246.14	-	58 770.24 16%
LEVY	751 179.60	-	4 003.67 1%
NEW RATES	10 786 770.90	-	4 785 699.20 44%
WATER	18 252 703.80	-	1 073 324.79 6%
SEWERAGE	6 301 226.35	-	1 484 631.94 24%
REFUSE	3 748 977.96	-	332 851.39 9%
MEDICAL	8 064.00	-	2 688.00 33%
VAT	4 728 209.02	-	476 667.40 10%
DEPOSIT	1 695.40	-	17 598.92
INTEREST	21 471 932.37	-	652 261.72 3%
PAYMENT ADVANCED	-	-	564 554.15
<b>Total</b>	<b>66 418 005.54</b>	<b>-</b>	<b>9 454 129.87 14%</b>

A slight increase in the payment rate percentage (14%) is as a result of Agriculture (farmers) who normally pay their rates & taxes once annually during the 2<sup>nd</sup> quarter of the year.

The municipality has plans to continue with pre-paid water meters as soon as the funds are available from the Department of Water and Sanitation. These meters are part of the revenue enhancement strategy. Once implemented, management is of the view that there will be increase in revenue collection. The municipality has started to collect service fees from suppliers and contractors from inside the municipal jurisdiction and send letters to consumers with outstanding balances. Management also appointed the services of a debt collector and has seen positive outputs and will ensure that the credit control is implemented, and the long outstanding debt is collected.

Furthermore, management has provided stands to its community in Zastron, Rouxville and Smithfield in the year 2019/20. However, these stands have not been formalised for billing. Management envisages to correct these areas and validate all beneficiaries to open accounts in order to bill them. The updates will be part of the pre-paid electricity data confirmation of information process.

Furthermore, Council has adopted a budget funding plan.

## Mid-Year Budget and Performance Report

### Debtors Analysis

**Table 2: Summary of Debtors as at 31 December 2023**

Water billing is very high because it includes estimates which will be reversed when the municipality does water-meter adjustments. An item will be submitted to Council for Bulk reversal of estimates and to encourage customers to monitor their readings to qualify for the reversal of levies.

TYPE_OF_SERVICE	(Current)	(30 Days)	(60 Days)	(90 Days)	(120 Days)	(150 Days)	(180 Days)	(210 Days)	Total
PAYMENT	- 72 186.29	- 73 329.02	- 155 612.36	- 64 542.58	- 45 515.21	- 57 806.84	- 44 349.27	- 7 294 120.66	- 7 807 462.23
RENT	58 143.64	56 500.24	55 897.29	55 894.25	57 061.93	55 241.77	51 368.60	2 915 540.90	3 305 648.62
PROPERTY RENTAL	-	-	-	-	-	-	-	208 537.15	208 537.15
RATES	-	-	-	-	-	163.03	-	5 419 608.19	5 419 771.22
LEVY	120 787.38	120 776.40	120 776.40	120 776.40	120 776.40	140 619.60	133 459.07	10 934 184.64	11 812 156.29
NEW RATES	753 824.87	719 361.03	614 774.14	526 994.22	473 979.61	4 568 564.46	-	25 105 659.26	32 763 157.59
ELECTRICITY	-	-	-	-	-	-	-	3 090.17	3 090.17
WATER	3 053 270.42	4 132 526.53	2 955 755.64	4 173 930.47	3 583 460.08	3 317 672.26	3 199 709.97	215 991 180.95	240 407 506.32
ARREAR SERVICES	-	-	-	-	-	-	-	104 593.22	104 593.22
SEWERAGE	1 008 252.73	996 649.17	961 261.78	966 314.14	948 941.14	1 058 532.16	999 109.28	62 136 543.96	69 075 604.36
REFUSE	597 860.29	591 509.75	585 350.24	582 175.87	581 170.72	665 583.24	630 376.88	33 179 594.34	37 413 621.33
SERVICES FEES	-	-	-	-	-	-	-	35 267.97	35 267.97
MISCELLANEOUS	-	-	-	-	-	-	-	1 629.85	1 629.85
MEDICAL	-	-	-	-	-	-	-	-	-
VAT	722 367.60	779 727.28	673 279.09	846 034.59	726 577.85	742 607.01	704 604.14	44 667 860.19	49 863 057.75
DEPOSIT	-	893.90	-	847.70	1 695.40	1 599.80	-	25 826.63	30 863.43
INTEREST	3 630 389.57	3 578 799.77	3 552 462.49	3 505 040.90	3 455 498.82	3 700 453.15	3 667 772.34	84 096 033.88	109 186 450.92
<b>TOTAL</b>	<b>9 872 710.21</b>	<b>10 903 415.05</b>	<b>9 363 944.71</b>	<b>10 713 465.96</b>	<b>9 903 646.74</b>	<b>14 193 229.64</b>	<b>9 342 051.01</b>	<b>477 531 030.64</b>	<b>551 823 493.96</b>

ACCOUNT_TYPE	(Current)	(30 Days)	(60 Days)	(90 Days)	(120 Days)	(150 Days)	(180 Days)	(210 Days)	Total
PB ORGANISATION	12 364.85	16 154.70	10 278.06	9 879.28	5 870.44	5 813.59	5 442.39	186 870.61	252 673.92
NONE	-	-	-	-	-	-	-	799.70	799.70
BUSINESS	686 634.58	710 156.96	657 612.57	689 463.81	628 481.31	4 598 932.18	450 808.87	30 490 185.04	38 912 275.32
GOVERNMENT	1 461 334.04	1 351 405.52	945 335.52	1 318 250.05	1 122 003.55	1 339 040.36	1 058 389.85	51 673 336.59	60 269 095.48
INDIGENTS	527 651.68	608 150.11	554 630.72	599 863.00	582 568.54	637 652.36	605 966.37	14 874 579.84	18 991 062.62
RELIGIOUS	16 944.77	12 655.23	12 469.82	18 481.38	12 453.52	13 244.85	11 616.09	391 870.24	489 735.90
RESIDENTIAL	7 167 780.29	8 204 892.53	7 183 618.02	8 077 528.44	7 552 269.38	7 598 546.30	7 209 827.44	379 913 388.62	432 907 851.02
<b>TOTAL</b>	<b>9 872 710.21</b>	<b>10 903 415.05</b>	<b>9 363 944.71</b>	<b>10 713 465.96</b>	<b>9 903 646.74</b>	<b>14 193 229.64</b>	<b>9 342 051.01</b>	<b>477 531 030.64</b>	<b>551 823 493.96</b>

**Debtors has increased by R9 454 129.87 due to the estimate increase as compared to last mid-year.**

## Mid-Year Budget and Performance Report

**Creditors' Analysis**  
**Table 3: Creditors at 31 December 2023**

	Current	30 Days	60 Days	90 Days	120+ Days	Total Due
Total Trade Creditors	R926 014	R4 121 838	R3 025 825	R2 380 415	R36 577 051	R47 031 138
Total Payroll Creditors	R2 924 120	R2 935 278	R2 906 400	R2 989 292	R136 066 944	R147 822 034

Due to cash flow constraints the municipality is struggling to pay outstanding creditors within the 30-day timeframe as set out in the Municipal Finance Management Act. Strategies are being implemented to assist with the municipality's cash flow, such as the appointment of a Service Provider to assist with the VAT review for the past five years to determine whether there are any unclaimed Input VAT that can be claimed from the South African Revenue Services (SARS).

The municipality entered payment arrangements with several long outstanding creditors to be able to pay off the amounts outstanding to them.

The municipality prepared a Budget Funding Plan to devise a plan for financial turnaround of the municipality within a period of three years. The plan will cover the short, medium and long term strategies to improve the financial viability of the municipality.

This is to ensure that the municipality even further enhance the cash flow and the financial viability of the municipality.

In consideration of the above, the accounting officer should ensure that the Budget Funding Plan is reviewed at least bi-annually to ensure the main objectives of the plan are achieved. Quarterly reviews are recommended to ensure adequate monitoring of the implementation of the MTREF plan.



## Mid-Year Budget and Performance Report

**Table 4: Top Creditors**

	Current	30 Days	60 Days	90 Days	120+ Days	Total Due
Auditor-General	R467 714	R847 249	R1 019 372	R1 354 468	R8 244 131	R11 932 929
Munsoft	R220 456	R1 697 008	R790 414	R669 671	R10 323 308	R13 700 857
COIDA	R31 161	R30 156	R31 161	R61 318	R4 497 143	R4 650 939
SALGA					R4 321 906	R4 321 906
FSPG: Fleet Management					R3 262 357	R3 262 357
Peyper Attorneys					R1 669 341	R1 669 341
Eskom	R206 683	R356 948	R246 436	R294 958	R35 719	R1 140 744
EMS Advisory					R993 292	R993 292
Lateral Unison			R938 442			R938 442
MVDM Valuers					R618 999	R618 999
Pokoman Trading		R618 470				R618 470
Zimarko					R606 740	R606 740
Galaxy Civils					R594 290	R594 290
Umnotho Business Consulting		R572 007				R572 007
UniqueCo (Valuation Roll)					R432 280	R432 280
Tanosa - Yellow Fleet					R322 273	R322 273
2T Innovations					R184 720	R184 720
MMD					R184 500	R184 500
Mapula Fela Attorneys					R180 000	R180 000
ZwelibanziAttorneys					R106 052	R106 052

**Table 5: Investment Portfolio Analysis and Cash Management**

## Mid-Year Budget and Performance Report

**Table 6: Investments**

Below is a table that details the investments as 31 December 2023:

Financial Institution	Description	Amount
ABSA	Call Account	R 365 146
ABSA	Call Account	R 1 027
FNB	Main Account	R 5 441 407
FNB	Investment	R 1 176 206
FNB	Call Account	R 87 686
ABSA	Traffic Account	R 156 992
	<b>Total:</b>	R 7 228 464

### Allocation and grant receipts and expenditure

**Table 7: Grants as at 31 December 2023**

Description	Total Allocation	Received to date	Spent to date	% spent for 2023/24 allocation received	% spent for 2023/24 total allocation
EPWP	-	-	111 566.68	100%	100%
FMG	3 000 000.00	3 000 000.00	2 180 836.27	73%	73%
MIG	20 707 000.00	6 494 760.42	5 946 638.83	92%	29%
WSIG	20 000 000.00	7 000 000.00	2 323 075.41	33%	12%
RBIG	8 896 000.00	1 966 000.00	-	0%	0%
INEP	-	-	-	0%	0%
	<b>52 603 000.00</b>	<b>18 460 760.42</b>	<b>10 562 117.19</b>	<b>57%</b>	<b>20%</b>

Remedial actions in terms of Grant expenditure include under more the following:

- ✓ Capital projects and expenditure needs to be prioritized;
- ✓ The municipality needs to identify risk areas where possible additional costs may be incurred;
- ✓ Needs of the community needs to be identified for service delivery which could lead to additional capital costs and be prioritized; and
- ✓ Dedicate better planning of budgeting for the capital and operational expenditure of the municipality, and to limit wastages and identify unforeseen expenditure.

## Mid-Year Budget and Performance Report

### Council allowances and employee benefits

**Table 8: Councillor allowances and employee benefits**

Description	Total Budget	Actual - 31 December 2023	% of Total Budget
Salaries	54 420 251.00	27 128 553.97	50%
Remote Allowance	186 026.00	104 991.82	56%
Annual Bonus	3 614 783.00	1 741 245.41	48%
Allowance - Telephone	83 410.00	51 946.55	62%
Allowance - Vehicle	4 975 655.00	2 604 516.57	52%
Allowance - Acting	2 116 123.00	1 082 639.90	51%
Subsistence & Travel	1 042 764.00	269 457.61	26%
Housing Subsidy	787 231.00	380 646.15	48%
Overtime	1 904 587.00	1 528 054.02	80%
Stand-by Allowance	1 102 484.00	382 489.57	35%
Shift Allowance	1 908 560.00	1 003 882.03	53%
Leave paid-out	390 129.00	145 803.92	37%
Long Service Bonus	449 455.00	100 055.87	22%
Industrial Council Levy	34 509.00	16 843.34	49%
Skills Development L	748 899.00	388 000.00	52%
Ward Allowances	424 200.00	209 070.00	49%
Medical Aid Fund	5 537 172.00	2 277 368.58	41%
Pension Fund	9 166 830.00	4 483 551.34	49%
UIF	533 013.00	249 266.61	47%
Councillor - Allowance	4 626 277.00	2 415 296.19	52%
Councillor - Telephone	499 121.00	257 400.00	52%
Councillor - Travel A	88 613.00	42 076.22	47%
Councillor - SDL	57 510.00	24 803.73	43%
Councillor - UIF	26 857.00	12 747.60	47%
Councillor - Medical	85 864.00	43 632.00	51%
	<b>94 810 323.00</b>	<b>46 944 339.00</b>	<b>50%</b>

From the above breakdown it can be seen that Mohokare LM are well within its budget in terms of Councillor Allowances and Employee related Benefits. All items will however be re-visited individually during the adjustment budget process in order to ensure accurate budgeting.

### *Supply Chain Management*

To give effect to Section 217 of the Constitution of South Africa (1996) that stipulate:

When an organ of state in the national, provincial or local sphere of government, or any other institution identified in national legislation, contracts for goods or services, it must do so in accordance with a system which is, equitable, transparent, competitive, cost-effective and fair.

Currently the Supply Chain Management Unit is functioning **without** the SCM Manager, the only senior person in SCM, is the SCM-Accountant that reports directly to the Chief Financial Officer of the institution, contract management is the responsibility of the Chief Financial Officer who is responsible for the following activities:

- ensuring that all the necessary legal formalities in entering the contract are adhered to
- monitor and assess work done or service provided as per the service delivery agreement/contract
- report on the performance of the service provider
- manage the performance management process
- report on contract management and service provider performance to council quarterly
- report to Council annually on the performance of service providers
- investigate and report on the impact of the interventions on areas of underperformance as part of the quarterly and annually report
- facilitate support interventions to address the underperforming areas

#### **List if bids awarded**

No bids awarded as of 1<sup>st</sup> of July 2023 to 31<sup>st</sup> of December 2023.

#### **Irregular, fruitless and wasteful expenditure**

Irregular expenditure to the amount of R3 067 209.21 has been identified during the period 01 July 2023 to 31 December 2023.

### **Budget Funding Plan**

The municipality has implemented the Budget Funding Plan in terms of Section 18 of MFMA. The municipality's budget for the 2023/24 MTREF is currently funded. Due to various financial constraints that the Municipality experienced in the past it was deemed prudent to table a Budget Funding Plan to accompany the budget for the 2023/24 financial year and the two outer years in order to ensure that the Municipality even further enhance the cash flow and the financial viability of the Municipality.

There are various factors that have resulted in the current cash flow position of the municipality which will be elaborated below.

**Key focus areas of the financial plan are as follows:**

- Positive cash flow balances with a focus on revenue from trading services;
- Implementation of cost containment measures and a reduction of expenditure;
- Realistic debtors' collection rate with incremental improvement;
- Creditors payment rate that ensures that all fixed obligations are met; and
- Ring fencing of conditional grants and ensuring that funds are cash-backed.

In consideration of the above, the accounting officer should ensure that the Budget Funding Plan is reviewed at least half yearly to ensure the main objectives of the plan are achieved. Quarterly reviews are recommended to ensure adequate monitoring of the implementation of the MTREF plan.

# Mid-Year Budget and Performance Report

## 1.Detailed Funding Implementation Plan /Activities

							Responsible for Performing/Executing the activity	Responsible for reviewing/monitoring performance	
No	Pillar	Focus Area	Activity	Frequency	Start Date	Due Date	Responsible Designation ( Intern,Clerk,Rev Manager,Exp Manager Etc)	Overseer's Designation ( CFO/Revenue Manager/Finance Officer)	POE
1	Positive cash flow	Baseline	Determine the current status at beginning of year 1/Prior Implementation of Funding Plan	Once Off Activity	2023/11/01	2023/11/30	Finance Manager	CFO/Senior Managers	
2		Setting targets	Establish the targets to be achieved over the funding plan period	Once Off Activity	2023/11/01	2023/11/30	Finance Manager	CFO/Senior Managers	
3			Ringfence conditional grants	Quarterly	2023/12/01	2024/06/30	Revenue Accountant	CFO/Senior Managers	Separate bank account for grants
4			Set the monthly actual cash projections	Monthly	2023/12/01	2024/06/30	Finance Manager	CFO/Senior Managers	Cash flow reports
5			Analyze your actual spending against the monthly cash projections	Monthly	2023/12/01	2024/06/30	Finance Manager	CFO/Senior Managers	Cash flow reports
6									
7	Cash coverage	Baseline	Determine the current status at beginning of year 1/Prior Implementation of Funding Plan	Once Off Activity	2023/11/01	2023/11/14	Finance Manager	CFO/Senior Managers	
8		Setting targets	Establish the targets to be achieved on the funding plan period	Once Off Activity	2023/11/01	2023/11/14	Finance Manager	CFO/Senior Managers	
9			Ensure that outstanding creditors decreases	Monthly	2023/12/01	2024/06/30	Finance Manager/Expenditure Accountant	CFO/Senior Managers	Creditors reports
10			Ensure collection of outstanding debtors increases	Monthly	2023/12/01	2024/06/30	Revenue Manager	CFO/Senior Managers	Billing vs collection report
11			Issuing monthly consumer statements	Monthly	2023/12/01	2024/06/30	Revenue Manager	CFO/Senior Managers	Customer statement report
12			Implementing credit control and debt collection policy	Monthly	2023/12/01	2024/06/30	Revenue Manager/Credit Control Officer	CFO/Senior Managers	Credit control and debt collection report
13	Collection Rate	Baseline	Determine the current status at beginning of year 1/Prior Implementation of Funding Plan	Once Off Activity	2023/11/01	2023/11/14	Finance Manager	CFO/Senior Managers	
19		Setting targets	Establish the targets to be achieved on the funding plan period	Once Off Activity	2023/11/01	2023/11/14	Finance Manager	CFO/Senior Managers	
20		Implementing credit control and debt collection policy	Ensure that meters are read within 10 working days of each month	Monthly	2023/12/01	2024/06/30	Senior Debtors Clerk	CFO/Senior Managers	Meter reading report
21			Issuing monthly consumer statements	Monthly	2023/12/01	2024/06/30	Revenue Accountant	CFO/Senior Managers	Customer statement report
22			Accounts not paid on the due date and for which no arrangements for extensions have been made services will be terminated or restricted as per process set out.	Monthly	2023/12/01	2024/06/30	Revenue Manager/Credit Control Officer	CFO/Senior Managers	Credit control report
23			The municipality shall maintain a register of all connections, disconnections and reconnections for the year under review. The register shall be updated and reviewed on a timely basis by delegated officials	Monthly	2023/12/01	2024/06/30	Revenue Manager/Credit Control Officer	CFO/Senior Managers	Credit control report
24			After disconnection, if no payment is received the debtor shall be handed over for legal action	Monthly	2023/12/01	2024/06/30	Revenue Manager/Credit Control Officer	CFO/Senior Managers	Credit control report
25			Calculation of the cost reflective tariffs	Annually	2023/12/01	2024/06/30	Revenue Manager/Revenue Accountant/Budget Accountant	CFO/Senior Managers	Cost reflective tariff tool
26			Implementation of debtors' incentive scheme to enhance payments by providing customers with discounts	Monthly	2023/12/01	2024/06/30	Revenue Manager/Revenue Accountant	CFO/Senior Managers	Incentive report
27			Ensure that roadshows and campaigns are conducted to increase indigent registration	Quarterly	2023/12/01	2024/06/30	Revenue Manager/Credit Control Officer	CFO/Senior Managers	Indigent register
28			Ensure quarterly that property rate valuation reconciliation is done	Quarterly	2023/12/01	2024/06/30	Revenue Manager/Revenue Accountant	CFO/Senior Managers	Valuation reconciliation
29			Establish an action plan on addressing variances on the valuation reconciliation	Quarterly	2023/12/01	2024/06/30	Revenue Manager/Revenue Accountant	CFO/Senior Managers	Valuation reconciliation
30			On a monthly basis address the variances that are on the valuation reconciliation	Monthly	2023/12/01	2024/06/30	Revenue Manager/Revenue Accountant	CFO/Senior Managers	Valuation reconciliation
31			Ensuring that the traffic department of the municipality are functional and that traffic fine revenue is optimized to assist with the cash flow of the municipality	Monthly	2023/12/01	2024/06/30	Revenue Manager/Chief Traffic Officer	CFO/Senior Managers	Collection report - traffic

## Mid-Year Budget and Performance Report

25		Review all lease agreements for all municipal properties annually	Annually	2023/12/01	2024/06/30	Revenue Manager/Community Services Manager	CFO/Senior Managers	Lease agreements
26		Review and update the lease register for all municipal properties	Quarterly	2023/12/01	2024/06/30	Revenue Manager/Community Services Manager	CFO/Senior Managers	Lease register
		Compile a list of non-payers and prepare notices of eviction to be forwarded to them	Monthly	2023/12/01	2024/06/30	Revenue Manager/Community Services Manager	CFO/Senior Managers	Credit control report
		Follow-up on non-payments of leased properties and implement eviction where payment was not done in time	Monthly	2023/12/01	2024/06/30	Revenue Manager/Community Services Manager	CFO/Senior Managers	Credit control report
27	Trade payables	Baseline	Once Off Activity	2023/11/01	2023/11/14	Finance Manager	CFO/Senior Managers	
28		Setting targets	Once Off Activity	2023/11/01	2023/11/14	Finance Manager	CFO/Senior Managers	
29		Development of realistic payment plans that will ensure that cash flow of municipality remains positive	Annually	2023/12/01	2024/06/30	Finance Manager/Expenditure Accountant	CFO/Senior Managers	Payment plans
		Report on Creditors outstanding. Age analysis to be updated and monitored	Monthly	2023/12/01	2024/06/30	Finance Manager/Expenditure Accountant	CFO/Senior Managers	Creditors report
		Determine the Top 10 Creditors	Annually	2023/12/01	2024/06/30	Finance Manager/Expenditure Accountant	CFO/Senior Managers	Creditors report
		Review the top 10 list of outstanding creditors	Quarterly	2023/12/01	2024/06/30	Finance Manager/Expenditure Accountant	CFO/Senior Managers	Creditors report
		Complete application form for Municipal Debt Relief Programme its MFMA Circular no. 124(Eskom)	Once Off Activity	2023/12/01	2024/06/30	Finance Manager/Expenditure Accountant	CFO/Senior Managers	Debt Relief Application
30		Obtain Council Resolution for Municipal Debt Relief Programme its MFMA Circular no. 124(Eskom)	Once Off Activity	2023/12/01	2024/06/30	Finance Manager/Expenditure Accountant	CFO/Senior Managers	Council Resolution on Debt Relief
		Complete the monthly compliance certificate of the debt relief	Monthly	2023/12/01	2024/06/30	Finance Manager/Expenditure Accountant	CFO/Senior Managers	Monthly debt relief report
31								
32								
33	Non-core expenditure	Baseline	Once Off Activity	2023/11/01	2023/11/14	Finance Manager	CFO/Senior Managers	
		Setting targets	Once Off Activity	2023/11/01	2023/11/14	Finance Manager	CFO/Senior Managers	
		Implement the cost containment on booking accommodation only on return trips that exceeds 500kms	Monthly	2023/12/01	2024/06/30	Senior Managers	CFO/Senior Managers	Cost containment report
		Limit the attendance of meetings/functions to a number of officials directly involved in the subject matter	Monthly	2023/12/01	2024/06/30	Senior Managers	CFO/Senior Managers	Cost containment report
		Limit the use of consultants and appoint only where the assessment of the needs and requirements confirms that there's lack of skills	Monthly	2023/12/01	2024/06/30	Senior Managers	CFO/Senior Managers	Cost containment report

## Mid-Year Budget and Performance Report

### *MSCOA*

From 01<sup>st</sup> July 2017 Mohokare Local Municipality implemented the Municipal Standard Chart of Accounts (MSCOA) as per National Treasury Regulations.

Initially, there were several obstacles such as the alignment of the old and the new vote structure, however, with assistance from the Service Provider (Munsoft) the municipality was able to sort out most of the issues and the system is up to date at current. The municipality has not yet integrated its payroll system and assets system into its main financial system in order for those system to comply with mSCOA regulations. This is largely due to financial constraints to procure these modules. A manual salary journal is still used to incorporate payroll information into the ledger. However, management envisages to find ways of generating income in order to fully comply with mSCOA.

The submission of returns to National Treasury are done on a monthly basis.

### *Audit Action Plan*

As the Internal Audit Unit of Mohokare Local Municipality we have conducted a follow-up audit on AGSA findings so as to establish progress made in implementing the management action plan. Therefore, the below table records our independent assessment of progress made to date in implementing AGSA recommendations and/or management action plans to address the issues raised by Auditor-General South Africa during 2020/21.

Status quo as at 31/12/2023	Total Number of AGSA findings	Percentage per status
Resolved	51	46%
In Progress	21	19%
Unresolved	39	35%
Total number of findings	111	100%

***NB: Refer to the web-based system for detailed analysis of the audit action plan.***



# Mid-Year Budget and Performance Report

## Budget Timeline

### INTEGRATED DEVELOPMENT PLAN & BUDGET PREPARATIONS PROCESS PROGRAMME FOR MTREF 2023/2024

ActivityNo	IDP AND BUDGET ACTIVITYOBJECTIVE	DATE AND VENUE	TIME
1	<b>IDP AND BUDGET STEERING COMMITTEEMEETING</b> <b>OBJECTIVE:</b> PROCESS & METHODOLOGY, PREVIOUS YEAR EVALUATION, PROJECTS SCREENING.	18-28 October 2023	10H00
2	<b>COUNCIL STRATEGIC SESSION WITH ADMINISTRATION MUNICIPAL DEPARTMENT'S BILATERAL SESSIONS.</b> <b>OBJECTIVE:</b> IDENTIFICATION OF SERVICE GAPS AND FORMULATION OF DEPARTMENTAL PRIORITIES, OBJECTIVES, STRATEGIES AND PROJECTS.	22-25 November 2023 30 November 2023	09H00
3	<b>IDP AND BUDGET STEERING COMMITTEEMEETING</b> <b>OBJECTIVE:</b> PROCESS & METHODOLOGY, PREVIOUS YEAR EVALUATION, PROJECTS SCREENING.	07 December 2023	10h00
4	<b>STRATEGIC PLANS PRESENTATIONS BY PROVINCIAL DEPARTMENTS</b> <b>OBJECTIVE:</b> GATHER PROVINCIAL PLANS AND BUDGET IMPLICATIONS FOR MOHOKARE	13-14 December 2023	10h00
5	<b>AREA LEVEL WARD COMMITTEE CONSULTATION SESSIONS.</b> <b>OBJECTIVE:</b> REVIEW PRIORITIES, RE-PRIORITISATION, VISION AND MISSION, OBJECTIVES, STRATEGIES AND PROJECTS.	17 January 2024 18 January 2024 19 January 2024	10H00
6	<b>IDP AND BUDGET STEERING COMMITTEEMEETING</b> <b>OBJECTIVE:</b> PROCESS & METHODOLOGY, PREVIOUS YEAR EVALUATION, PROJECTS SCREENING.	31 January 2024	10H00
7	<b>MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT VISIT</b> <b>OBJECTIVE:</b> ASSESSMENT OF THE MID-YEAR BUDGET AND PERFORMANCE REPORT BY PROVINCIAL TREASURY	January – February 2024	10H00
8	<b>IDP AND BUDGET STEERING COMMITTEEMEETING</b> <b>OBJECTIVE:</b> PROCESS & METHODOLOGY, PREVIOUS YEAR EVALUATION, PROJECTS SCREENING.	07 February 2024	10H00
9	<b>AREA LEVEL STAKEHOLDERS CONSULTATION SESSIONS (IDP REP FORUMS).</b> <b>OBJECTIVE:</b> REVIEW PRIORITIES, RE-PRIORITISATION, VISION AND MISSION, OBJECTIVES, STRATEGIES AND PROJECTS.  <b>MIDDLE INCOME CONSULTATIONS</b>	14 February 2024 15 February 2024 16 February 2024  21 February 2024 22 February 2024 23 February 2024	10H00   16h30 16h30 16h30
10	<b>IDP AND BUDGET STEERING COMMITTEEMEETING</b> <b>OBJECTIVE:</b> PROCESS & METHODOLOGY, PREVIOUS YEAR EVALUATION, PROJECTS SCREENING.	28 February 2024	10h00
11	<b>IDP &amp; BUDGET ROADSHOWS</b> <b>OBJECTIVE:</b> ROADSHOWS ENABLE COMMUNITY, STAKEHOLDERS, OTHER GOVERNMENT DEPARTMENTS INPUTS AND COMMENTS	07 March 2024 08 March 2024 09 March 2024	15H00
12	<b>IDP AND BUDGET STEERING COMMITTEEMEETING</b> <b>OBJECTIVE:</b> PROCESS & METHODOLOGY, PREVIOUS YEAR EVALUATION, PROJECTS SCREENING.	14 March 2024	10H00
13	<b>TABLING OF THE 1<sup>st</sup> DRAFT IDP AND BUDGET TO COUNCIL:</b> <b>OBJECTIVE:</b> ADOPTION TO ENABLE COMMUNITY AND STAKEHOLDER INPUTS AND COMMENTS	29 March 2024	10H00
14	<b>BUDGET BILATERALS</b> <b>OBJECTIVE:</b> ASSESSMENT OF THE DRAFT BY PROVINCIAL TREASURY	April – May 2024	10H00
15	<b>PUBLICATION / ADVERTISEMENT OF DRAFT IDP AND BUDGET DOCUMENTS.</b>	April 2024	A.S.A.P.

## Mid-Year Budget and Performance Report

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	<u>OBJECTIVE</u> COMMENTS FROM COMMUNITY, STAKEHOLDERS AND ROLE PLAYERS.		
16	<b>PRESENTATION OF FINAL DRAFT IDP AND BUDGET DOCUMENTS TO COUNCIL.</b> <u>OBJECTIVE</u> FINAL ADOPTION OF THE REVIEWED IDP AND THE BUDGET DOCUMENT FOR THE STRATEGIC PERIOD OF 2022/2023	25 May 2024	10H00

### *Adjustment budget 2023/24*

Several variances noted in this report are due to challenges regarding the municipality's budgeting and operations. The municipality intends to submit an adjustment budget as per MFMA regulations to correct most of the variances noted above.

A budget reconciliation has been conducted in order to identify votes that have been overspent and votes without spending.

# Mid-Year Budget and Performance Report

FS163 Mohokare - 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									
<b>Financial Performance</b>									
Property rates	12 991	11 662	–	936	11 479	5 831	5 647	97%	11 662
Service charges	101 874	114 245	–	4 486	24 412	57 122	(32 710)	-57%	114 245
Investment revenue	86	265	–	–	(2)	132	(135)	-102%	265
Transfers and subsidies - Operational	98 991	96 733	–	–	29 701	48 366	(18 665)	-39%	96 733
Other own revenue	45 690	54 416	–	3 704	21 951	27 208	(5 257)	-19%	–
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>259 631</b>	<b>277 321</b>	<b>–</b>	<b>9 125</b>	<b>87 541</b>	<b>138 660</b>	<b>(51 120)</b>	<b>-37%</b>	<b>277 321</b>
Employee costs	85 883	88 588	–	7 228	44 077	44 294	(217)	0%	88 588
Remuneration of Councillors	5 392	5 327	–	437	2 633	2 663	(30)	-1%	5 327
Depreciation and amortisation	26 807	23 060	–	–	–	11 530	(11 530)	-100%	23 060
Interest	15 828	19 489	–	1	692	9 745	(9 053)	-93%	19 489
Inventory consumed and bulk purchases	36 010	57 127	–	–	7 928	28 564	(20 636)	-72%	57 127
Transfers and subsidies	–	–	–	–	–	–	–	–	–
Other expenditure	81 213	88 581	–	2 073	20 202	44 291	(24 088)	-54%	88 581
<b>Total Expenditure</b>	<b>251 133</b>	<b>282 172</b>	<b>–</b>	<b>9 740</b>	<b>75 533</b>	<b>141 086</b>	<b>(65 553)</b>	<b>-46%</b>	<b>282 172</b>
<b>Surplus/(Deficit)</b>	<b>8 498</b>	<b>(4 851)</b>	<b>–</b>	<b>(614)</b>	<b>12 008</b>	<b>(2 425)</b>	<b>14 434</b>	<b>-595%</b>	<b>(4 851)</b>
Transfers and subsidies - capital (monetary allocations)	3 283	49 603	–	–	–	24 801	(24 801)	-100%	49 603
Transfers and subsidies - capital (in-kind)	–	–	–	–	–	–	–	–	–
<b>Surplus/(Deficit) after capital transfers &amp;</b>	<b>11 782</b>	<b>44 752</b>	<b>–</b>	<b>(614)</b>	<b>12 008</b>	<b>22 376</b>	<b>(10 368)</b>	<b>-46%</b>	<b>44 752</b>
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–
<b>Surplus/ (Deficit) for the year</b>	<b>11 782</b>	<b>44 752</b>	<b>–</b>	<b>(614)</b>	<b>12 008</b>	<b>22 376</b>	<b>(10 368)</b>	<b>-46%</b>	<b>44 752</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>8 043</b>	<b>50 153</b>	<b>–</b>	<b>2 979</b>	<b>13 373</b>	<b>25 076</b>	<b>(11 703)</b>	<b>-47%</b>	<b>50 153</b>
Capital transfers recognised	7 713	48 568	–	1 634	11 195	24 284	(13 089)	-54%	48 568
Borrowing	–	–	–	–	–	–	–	–	–
Internally generated funds	330	1 585	–	–	833	792	40	5%	1 585
<b>Total sources of capital funds</b>	<b>8 043</b>	<b>50 153</b>	<b>–</b>	<b>1 634</b>	<b>12 028</b>	<b>25 076</b>	<b>(13 048)</b>	<b>-52%</b>	<b>50 153</b>
<b>Financial position</b>									
Total current assets	168 018	56 695	–	–	238 323	–	–	–	56 695
Total non current assets	710 098	747 975	–	–	721 876	–	–	–	747 975
Total current liabilities	259 586	175 046	–	–	330 145	–	–	–	175 046
Total non current liabilities	206 084	169 775	–	–	206 084	–	–	–	169 775
Community wealth/Equity	<b>428 700</b>	<b>459 849</b>	<b>–</b>	<b>–</b>	<b>423 970</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>459 849</b>
<b>Cash flows</b>									
Net cash from (used) operating	72 471	55 935	–	(5 697)	29 650	27 967	(1 683)	-6%	55 935
Net cash from (used) investing	9 154	(50 153)	–	(6 307)	(12 303)	(25 076)	(12 774)	51%	(50 153)
Net cash from (used) financing	(94)	–	–	–	–	–	–	–	–
<b>Cash/cash equivalents at the month/year end</b>	<b>83 125</b>	<b>7 377</b>	<b>–</b>	<b>–</b>	<b>26 535</b>	<b>4 486</b>	<b>(22 050)</b>	<b>-492%</b>	<b>14 970</b>
<b>Debtors &amp; creditors analysis</b>	<b>0-30 Days</b>	<b>31-60 Days</b>	<b>61-90 Days</b>	<b>91-120 Days</b>	<b>121-150 Dys</b>	<b>151-180 Dys</b>	<b>181 Dys-1 Yr</b>	<b>Over 1Yr</b>	<b>Total</b>
<b>Debtors Age Analysis</b>									
Total By Income Source	10 016	10 976	10 133	10 800	10 798	14 306	9 389	#####	565 019
<b>Creditors Age Analysis</b>									
Total Creditors	–	–	–	–	–	–	–	0%	–

## Mid-Year Budget and Performance Report

### FS163 Mohokare - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M06 December 2023:

FS163 Mohokare - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M06 - December

Description	Ref	2022/23	Budget Year 2023/24							
		Audited	Original	Adjusted	Monthly	YearTD actual	YearTD	YTD	YTD	Full Year
R thousands	1								%	
<b>Revenue - Functional</b>										
<i>Governance and administration</i>		156 890	125 259	–	4 574	55 518	62 629	(7 111)	-11%	125 259
Executive and council		–	3 153	–	–	3 153	1 577	1 577	100%	3 153
Finance and administration		156 890	122 106	–	4 574	52 365	61 053	(8 688)	-14%	122 106
Internal audit		–	–	–	–	–	–	–	–	–
<i>Community and public safety</i>		863	14 867	–	66	402	7 433	(7 031)	-95%	14 867
Community and social services		70	97	–	4	35	49	(14)	-29%	97
Sport and recreation		–	–	–	–	–	–	–	–	–
Public safety		104	14 045	–	–	–	7 022	(7 022)	-100%	14 045
Housing		689	724	–	61	368	362	6	2%	724
Health		–	–	–	–	–	–	–	–	–
<i>Economic and environmental services</i>		3 025	20 718	–	0	2	10 359	(10 356)	-100%	20 718
Planning and development		3 025	11	–	0	2	5	(3)	-55%	11
Road transport		–	20 707	–	–	–	10 353	(10 353)	-100%	20 707
Environmental protection		–	–	–	–	–	–	–	–	–
<i>Trading services</i>		102 136	166 081	–	4 486	31 618	83 040	(51 422)	-62%	166 081
Energy sources		29 427	48 319	–	–	4 169	24 160	(19 991)	-83%	48 319
Water management		50 921	87 550	–	2 850	17 406	43 775	(26 369)	-60%	87 550
Waste water management		14 242	18 213	–	1 027	6 298	9 107	(2 809)	-31%	18 213
Waste management		7 547	11 999	–	609	3 745	5 999	(2 254)	-38%	11 999
<i>Other</i>	4	–	–	–	–	–	–	–	–	–
<b>Total Revenue - Functional</b>	2	262 915	326 924	–	9 125	87 541	163 462	(75 921)	-46%	326 924
<b>Expenditure - Functional</b>										
<i>Governance and administration</i>		132 507	108 906	–	3 934	34 706	54 453	(19 747)	-36%	108 906
Executive and council		16 313	12 086	–	1 030	6 497	6 043	454	8%	12 086
Finance and administration		115 457	96 218	–	2 777	27 415	48 109	(20 694)	-43%	96 218
Internal audit		737	602	–	127	794	301	493	164%	602
<i>Community and public safety</i>		19 507	14 477	–	1 047	6 322	7 238	(916)	-13%	14 477
Community and social services		14 692	8 603	–	609	3 760	4 301	(541)	-13%	8 603
Sport and recreation		498	639	–	39	254	319	(66)	-21%	639
Public safety		3 147	3 983	–	273	1 688	1 992	(304)	-15%	3 983
Housing		1 170	1 252	–	126	620	626	(6)	-1%	1 252
Health		–	–	–	–	–	–	–	–	–
<i>Economic and environmental services</i>		16 133	13 766	–	890	7 207	6 883	323	5%	13 766
Planning and development		8 001	8 487	–	634	3 967	4 244	(277)	-7%	8 487
Road transport		8 132	5 279	–	256	3 240	2 640	600	23%	5 279
Environmental protection		–	–	–	–	–	–	–	–	–
<i>Trading services</i>		82 987	145 023	–	3 868	27 298	72 512	(45 214)	-62%	145 023
Energy sources		36 683	60 472	–	49	6 464	30 236	(23 772)	-79%	60 472
Water management		27 324	32 550	–	2 444	12 238	16 275	(4 037)	-25%	32 550
Waste water management		10 116	35 383	–	766	5 038	17 691	(12 654)	-72%	35 383
Waste management		8 863	16 618	–	609	3 558	8 309	(4 751)	-57%	16 618
<i>Other</i>		–	–	–	–	–	–	–	–	–
<b>Total Expenditure - Functional</b>	3	251 133	282 172	–	9 740	75 533	141 086	(65 553)	-46%	282 172
<b>Surplus/ (Deficit) for the year</b>		11 782	44 752	–	(614)	12 008	22 376	(10 368)	-46%	44 752

**FS163 Mohokare - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M06 December 2023**

FS163 Mohokare - 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	Original	Adjusted	Monthly	YearTD actual	YearTD	YTD	YTD	Full Year
R thousands									%	
<b>Revenue by Vote</b>	1									
Vote 1 - EXECUTIVE & COUNCIL		4	3 164	–	0	3 155	1 582	1 574	99.5%	3 164
Vote 2 - FINANCE		156 876	122 106	–	4 574	52 365	61 063	(8 688)	-14.2%	122 106
Vote 3 - CORPORATE SERVICES		14	–	–	–	–	–	–		–
Vote 4 - COMMUNITY SERVICES		8 409	26 865	–	674	4 148	13 433	(9 285)	-69.1%	26 865
Vote 5 - TECHNICAL SERVICES		97 611	174 789	–	3 877	27 873	87 395	(59 522)	-68.1%	174 789
Vote 6 -		–	–	–	–	–	–	–		–
Vote 7 -		–	–	–	–	–	–	–		–
Vote 8 -		–	–	–	–	–	–	–		–
Vote 9 -		–	–	–	–	–	–	–		–
Vote 10 -		–	–	–	–	–	–	–		–
Vote 11 -		–	–	–	–	–	–	–		–
Vote 12 -		–	–	–	–	–	–	–		–
Vote 13 -		–	–	–	–	–	–	–		–
Vote 14 -		–	–	–	–	–	–	–		–
Vote 15 -		–	–	–	–	–	–	–		–
<b>Total Revenue by Vote</b>	2	<b>262 915</b>	<b>326 924</b>	<b>–</b>	<b>9 125</b>	<b>87 541</b>	<b>163 462</b>	<b>(75 921)</b>	<b>-46.4%</b>	<b>326 924</b>
<b>Expenditure by Vote</b>	1									
Vote 1 - EXECUTIVE & COUNCIL		24 045	20 111	–	1 682	10 605	10 066	550	5.5%	20 111
Vote 2 - FINANCE		102 492	80 904	–	1 470	16 635	40 452	(23 817)	-58.9%	80 904
Vote 3 - CORPORATE SERVICES		12 750	15 264	–	1 308	10 765	7 632	3 133	41.0%	15 264
Vote 4 - COMMUNITY SERVICES		28 370	31 095	–	1 656	9 880	15 547	(5 667)	-36.5%	31 095
Vote 5 - TECHNICAL SERVICES		83 475	134 798	–	3 625	27 647	67 399	(39 752)	-59.0%	134 798
Vote 6 -		–	–	–	–	–	–	–		–
Vote 7 -		–	–	–	–	–	–	–		–
Vote 8 -		–	–	–	–	–	–	–		–
Vote 9 -		–	–	–	–	–	–	–		–
Vote 10 -		–	–	–	–	–	–	–		–
Vote 11 -		–	–	–	–	–	–	–		–
Vote 12 -		–	–	–	–	–	–	–		–
Vote 13 -		–	–	–	–	–	–	–		–
Vote 14 -		–	–	–	–	–	–	–		–
Vote 15 -		–	–	–	–	–	–	–		–
<b>Total Expenditure by Vote</b>	2	<b>251 133</b>	<b>282 172</b>	<b>–</b>	<b>9 740</b>	<b>75 533</b>	<b>141 086</b>	<b>(65 553)</b>	<b>-46.5%</b>	<b>282 172</b>
<b>Surplus/ (Deficit) for the year</b>	2	<b>11 782</b>	<b>44 752</b>	<b>–</b>	<b>(614)</b>	<b>12 008</b>	<b>22 376</b>	<b>(10 368)</b>	<b>-46.3%</b>	<b>44 752</b>



## FS163 Mohokare - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M06 December 2023

FS163 Mohokare - 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		29 427	44 151	—	—	—	22 075	(22 075)	-100%	44 151
Service charges - Water		50 658	49 180	—	2 850	14 369	24 590	(10 221)	-42%	49 180
Service charges - Waste Water Management		14 242	12 613	—	1 027	6 298	6 306	(9)	0%	12 613
Service charges - Waste management		7 547	8 301	—	609	3 745	4 151	(405)	-10%	8 301
Sale of Goods and Rendering of Services		120	267	—	6	56	134	(78)	-58%	267
Agency services		—	—	—	—	—	—	—	—	—
Interest		—	—	—	—	—	—	—	—	—
Interest earned from Receivables		14	23 380	—	—	—	11 690	(11 690)	-100%	23 380
Interest from Current and Non Current Assets		86	265	—	—	(2)	132	(135)	-102%	265
Dividends		19	13	—	—	—	6	(6)	-100%	13
Rent on Land		—	—	—	—	—	—	—	—	—
Rental from Fixed Assets		700	735	—	61	371	367	3	1%	735
Licence and permits		—	—	—	—	—	—	—	—	—
Operational Revenue		170	184	—	11	68	92	(24)	-26%	184
Non-Exchange Revenue										
Property rates		12 991	11 662	—	936	11 479	5 831	5 647	97%	11 662
Surcharges and Taxes		—	12 720	—	—	—	6 360	(6 360)	-100%	12 720
Fines, penalties and forfeits		104	14 045	—	—	—	7 022	(7 022)	-100%	14 045
Licence and permits		1	—	—	—	—	—	—	—	—
Transfers and subsidies - Operational		98 991	96 733	—	—	29 701	48 366	(18 665)	-39%	96 733
Interest		41 349	3 073	—	3 626	21 456	1 536	19 920	1297%	3 073
Fuel Levy		—	—	—	—	—	—	—	—	—
Operational Revenue		—	—	—	—	—	—	—	—	—
Gains on disposal of Assets		—	—	—	—	—	—	—	—	—
Other Gains		3 213	—	—	—	—	—	—	—	—
Discontinued Operations		—	—	—	—	—	—	—	—	—
Total Revenue (excluding capital transfers and		259 631	277 321	—	9 125	87 541	138 660	(51 120)	-37%	277 321
Expenditure By Type										
Employee related costs		85 883	88 588	—	7 228	44 077	44 294	(217)	0%	88 588
Remuneration of councillors		5 392	5 327	—	437	2 633	2 663	(30)	-1%	5 327
Bulk purchases - electricity		35 426	42 089	—	—	6 131	21 045	(14 914)	-71%	42 089
Inventory consumed		583	15 038	—	—	1 797	7 519	(5 722)	-76%	15 038
Debt impairment		—	38 716	—	—	—	19 358	(19 358)	-100%	38 716
Depreciation and amortisation		26 807	23 060	—	—	—	11 530	(11 530)	-100%	23 060
Interest		15 828	19 489	—	1	692	9 745	(9 053)	-93%	19 489
Contracted services		19 966	12 951	—	479	9 659	6 475	3 183	49%	12 951
Transfers and subsidies		—	—	—	—	—	—	—	—	—
Irrecoverable debts written off		22 916	19 489	—	—	—	9 745	(9 745)	-100%	19 489
Operational costs		35 191	17 426	—	1 594	10 544	8 713	1 831	21%	17 426
Losses on Disposal of Assets		3 062	—	—	—	—	—	—	—	—
Other Losses		77	—	—	—	—	—	—	—	—
Total Expenditure		251 133	282 172	—	9 740	75 533	141 086	(65 553)	-46%	282 172
Surplus/(Deficit)		8 498	(4 851)	—	(614)	12 008	(2 425)	14 434	-595%	(4 851)
Transfers and subsidies - capital (monetary allocations)		3 283	49 603	—	—	—	24 801	(24 801)	-100%	49 603
Transfers and subsidies - capital (in-kind)		—	—	—	—	—	—	—	—	—
Surplus/(Deficit) after capital transfers & contributions		11 782	44 752	—	(614)	12 008	22 376			44 752
Income Tax		—	—	—	—	—	—	—	—	—
Surplus/(Deficit) after income tax		11 782	44 752	—	(614)	12 008	22 376			44 752
Share of Surplus/Deficit attributable to Joint Venture		—	—	—	—	—	—	—	—	—
Share of Surplus/Deficit attributable to Minorities		—	—	—	—	—	—	—	—	—
Surplus/(Deficit) attributable to municipality		11 782	44 752	—	(614)	12 008	22 376			44 752
Share of Surplus/Deficit attributable to Associate		—	—	—	—	—	—	—	—	—
Intercompany/Parent subsidiary transactions		—	—	—	—	—	—	—	—	—
Surplus/ (Deficit) for the year		11 782	44 752	—	(614)	12 008	22 376			44 752

# FS163 Mohokare - Table C5 Monthly Budget Statement - Capital Expenditure December 2023

FS163 Mohokare - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M06 - December

Vote Description	Ref	Budget Year 2023/24								
		2022/23 Audited	Original	Adjusted	Monthly	YearTD actual	YearTD	YTD	YTD %	Full Year
<b>R thousands</b>	<b>1</b>									
<b>Multi-Year expenditure appropriation</b>	<b>2</b>									
Vote 1 - EXECUTIVE & COUNCIL		-	-	-	-	-	-	-		-
Vote 2 - FINANCE		-	-	-	-	-	-	-		-
Vote 3 - CORPORATE SERVICES		-	-	-	-	-	-	-		-
Vote 4 - COMMUNITY SERVICES		-	-	-	-	-	-	-		-
Vote 5 - TECHNICAL SERVICES		-	-	-	-	-	-	-		-
Vote 6 -		-	-	-	-	-	-	-		-
Vote 7 -		-	-	-	-	-	-	-		-
Vote 8 -		-	-	-	-	-	-	-		-
Vote 9 -		-	-	-	-	-	-	-		-
Vote 10 -		-	-	-	-	-	-	-		-
Vote 11 -		-	-	-	-	-	-	-		-
Vote 12 -		-	-	-	-	-	-	-		-
Vote 13 -		-	-	-	-	-	-	-		-
Vote 14 -		-	-	-	-	-	-	-		-
Vote 15 -		-	-	-	-	-	-	-		-
<b>Total Capital Multi-year expenditure</b>	<b>4,7</b>	-	-	-	-	-	-	-		-
<b>Single Year expenditure appropriation</b>	<b>2</b>									
Vote 1 - EXECUTIVE & COUNCIL		-	-	-	-	-	-	-		-
Vote 2 - FINANCE		-	-	-	1 345	1 345	-	1 345	#DIV/0!	-
Vote 3 - CORPORATE SERVICES		209	820	-	-	802	410	392	96%	820
Vote 4 - COMMUNITY SERVICES		-	932	-	-	-	466	(466)	-100%	932
Vote 5 - TECHNICAL SERVICES		7 834	48 401	-	1 634	11 225	24 200	(12 975)	-54%	48 401
Vote 6 -		-	-	-	-	-	-	-		-
Vote 7 -		-	-	-	-	-	-	-		-
Vote 8 -		-	-	-	-	-	-	-		-
Vote 9 -		-	-	-	-	-	-	-		-
Vote 10 -		-	-	-	-	-	-	-		-
Vote 11 -		-	-	-	-	-	-	-		-
Vote 12 -		-	-	-	-	-	-	-		-
Vote 13 -		-	-	-	-	-	-	-		-
Vote 14 -		-	-	-	-	-	-	-		-
Vote 15 -		-	-	-	-	-	-	-		-
<b>Total Capital single-year expenditure</b>	<b>4</b>	8 043	50 153	-	2 979	13 373	25 076	(11 703)	-47%	50 153
<b>Total Capital Expenditure</b>		<b>8 043</b>	<b>50 153</b>	<b>-</b>	<b>2 979</b>	<b>13 373</b>	<b>25 076</b>	<b>(11 703)</b>	<b>-47%</b>	<b>50 153</b>
<b>Capital Expenditure - Functional Classification</b>										
<b>Governance and administration</b>		<b>209</b>	<b>820</b>	<b>-</b>	<b>1 345</b>	<b>2 147</b>	<b>410</b>	<b>1 737</b>	<b>424%</b>	<b>820</b>
Executive and council		-	-	-	-	-	-	-		-
Finance and administration		209	820	-	1 345	2 147	410	1 737	424%	820
Internal audit		-	-	-	-	-	-	-		-
<b>Community and public safety</b>		<b>-</b>	<b>932</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>466</b>	<b>(466)</b>	<b>-100%</b>	<b>932</b>
Community and social services		-	-	-	-	-	-	-		-
Sport and recreation		-	932	-	-	-	466	(466)	-100%	932
Public safety		-	-	-	-	-	-	-		-
Housing		-	-	-	-	-	-	-		-
Health		-	-	-	-	-	-	-		-
<b>Economic and environmental services</b>		<b>1 457</b>	<b>9 183</b>	<b>-</b>	<b>1 061</b>	<b>3 248</b>	<b>4 591</b>	<b>(1 343)</b>	<b>-29%</b>	<b>9 183</b>
Planning and development		-	-	-	-	-	-	-		-
Road transport		1 457	9 183	-	1 061	3 248	4 591	(1 343)	-29%	9 183
Environmental protection		-	-	-	-	-	-	-		-
<b>Trading services</b>		<b>6 377</b>	<b>39 218</b>	<b>-</b>	<b>573</b>	<b>7 977</b>	<b>19 609</b>	<b>(11 632)</b>	<b>-59%</b>	<b>39 218</b>
Energy sources		-	-	-	-	-	-	-		-
Water management		297	19 767	-	-	30	9 883	(9 853)	-100%	19 767
Waste water management		6 080	19 451	-	573	7 947	9 726	(1 779)	-18%	19 451
Waste management		-	-	-	-	-	-	-		-
<b>Other</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>
<b>Total Capital Expenditure - Functional Classification</b>	<b>3</b>	<b>8 043</b>	<b>50 153</b>	<b>-</b>	<b>2 979</b>	<b>13 373</b>	<b>25 076</b>	<b>(11 703)</b>	<b>-47%</b>	<b>50 153</b>
<b>Funded by:</b>										
National Government		7 713	48 568	-	1 634	11 195	24 284	(13 089)	-54%	48 568
Provincial Government		-	-	-	-	-	-	-		-
District Municipality		-	-	-	-	-	-	-		-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies,		-	-	-	-	-	-	-		-
<b>Transfers recognised - capital</b>		<b>7 713</b>	<b>48 568</b>	<b>-</b>	<b>1 634</b>	<b>11 195</b>	<b>24 284</b>	<b>(13 089)</b>	<b>-54%</b>	<b>48 568</b>
<b>Borrowing</b>	<b>6</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>
<b>Internally generated funds</b>		<b>330</b>	<b>1 585</b>	<b>-</b>	<b>-</b>	<b>833</b>	<b>792</b>	<b>40</b>	<b>5%</b>	<b>1 585</b>
<b>Total Capital Funding</b>		<b>8 043</b>	<b>50 153</b>	<b>-</b>	<b>1 634</b>	<b>12 028</b>	<b>25 076</b>	<b>(13 048)</b>	<b>-52%</b>	<b>50 153</b>

# FS163 Mohokare - Table C6 Monthly Budget Statement - Financial Position - M06 December 2023

FS163 Mohokare - 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					
<b>ASSETS</b>						
<b>Current assets</b>						
Cash and cash equivalents		9 188	7 573	–	21 929	7 573
Trade and other receivables from exchange transactions		102 784	30 070	–	148 689	30 070
Receivables from non-exchange transactions		8 117	10 633	–	14 804	10 633
Current portion of non-current receivables		–	–	–	–	–
Inventory		1 235	(14 218)	–	1 235	(14 218)
VAT		46 694	21 626	–	51 639	21 626
Other current assets		(0)	1 011	–	28	1 011
<b>Total current assets</b>		<b>168 018</b>	<b>56 695</b>	<b>–</b>	<b>238 323</b>	<b>56 695</b>
<b>Non current assets</b>						
Investments		526	–	–	526	–
Investment property		54 998	51 885	–	54 998	51 885
Property, plant and equipment		654 459	695 932	–	666 237	695 932
Biological assets		116	158	–	116	158
Living and non-living resources		–	–	–	–	–
Heritage assets		–	–	–	–	–
Intangible assets		–	–	–	–	–
Trade and other receivables from exchange transactions		–	–	–	–	–
Non-current receivables from non-exchange transactions		–	–	–	–	–
Other non-current assets		–	–	–	–	–
<b>Total non current assets</b>		<b>710 098</b>	<b>747 975</b>	<b>–</b>	<b>721 876</b>	<b>747 975</b>
<b>TOTAL ASSETS</b>		<b>878 117</b>	<b>804 671</b>	<b>–</b>	<b>960 199</b>	<b>804 671</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft		–	–	–	–	–
Financial liabilities		(189)	–	–	(189)	–
Consumer deposits		808	675	–	825	675
Trade and other payables from exchange transactions		181 650	144 655	–	241 498	144 655
Trade and other payables from non-exchange transactions		30 022	28 511	–	36 988	28 511
Provision		9 129	–	–	9 129	–
VAT		37 951	–	–	41 678	–
Other current liabilities		216	1 206	–	216	1 206
<b>Total current liabilities</b>		<b>259 586</b>	<b>175 046</b>	<b>–</b>	<b>330 145</b>	<b>175 046</b>
<b>Non current liabilities</b>						
Financial liabilities		151 159	139 582	–	151 159	139 582
Provision		38 534	22 631	–	38 534	22 631
Long term portion of trade payables		–	–	–	–	–
Other non-current liabilities		16 391	7 562	–	16 391	7 562
<b>Total non current liabilities</b>		<b>206 084</b>	<b>169 775</b>	<b>–</b>	<b>206 084</b>	<b>169 775</b>
<b>TOTAL LIABILITIES</b>		<b>465 670</b>	<b>344 822</b>	<b>–</b>	<b>536 229</b>	<b>344 822</b>
<b>NET ASSETS</b>	2	<b>412 447</b>	<b>459 849</b>	<b>–</b>	<b>423 970</b>	<b>459 849</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated surplus/(deficit)		428 701	459 849	–	423 971	459 849
Reserves and funds		(0)	–	–	(0)	–
Other		–	–	–	–	–
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	<b>428 700</b>	<b>459 849</b>	<b>–</b>	<b>423 970</b>	<b>459 849</b>



# FS163 Mohokare - Table C7 Monthly Budget Statement - Cash Flow - M06 December 2023

FS163 Mohokare - Table C7 Monthly Budget Statement - Cash Flow - 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									
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>										
<b>Receipts</b>										
Property rates		6 977	14 251	–	314	5 290	7 126	(1 835)	-26%	14 251
Service charges		6 480	68 224	–	679	4 058	34 112	(30 054)	-88%	68 224
Other revenue		2 035	27 767	–	124	641	13 883	(13 242)	-95%	27 767
Transfers and Subsidies - Operational		65 319	96 733	–	–	32 701	48 366	(15 665)	-32%	96 733
Transfers and Subsidies - Capital		–	49 603	–	–	3 966	24 801	(20 835)	-84%	49 603
Interest		53	265	–	–	3	132	(130)	-98%	265
Dividends		19	–	–	–	–	–	–		–
<b>Payments</b>										
Suppliers and employees		(8 412)	(181 418)	–	(6 815)	(17 009)	(90 709)	73 700	-81%	(181 418)
Interest		–	(19 489)	–	–	–	(9 745)	9 745	-100%	(19 489)
Transfers and Subsidies		–	–	–	–	–	–	–		–
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>72 471</b>	<b>55 935</b>	<b>–</b>	<b>(5 697)</b>	<b>29 650</b>	<b>27 967</b>	<b>(1 683)</b>	<b>-6%</b>	<b>55 935</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE		–	–	–	–	–	–	–		–
Decrease (increase) in non-current receivables		–	–	–	–	–	–	–		–
Decrease (increase) in non-current investments		66	–	–	–	–	–	–		–
<b>Payments</b>										
Capital assets		9 088	(50 153)	–	(6 307)	(12 303)	(25 076)	12 774	-51%	(50 153)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>9 154</b>	<b>(50 153)</b>	<b>–</b>	<b>(6 307)</b>	<b>(12 303)</b>	<b>(25 076)</b>	<b>(12 774)</b>	<b>51%</b>	<b>(50 153)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
<b>Receipts</b>										
Short term loans		–	–	–	–	–	–	–		–
Borrowing long term/refinancing		–	–	–	–	–	–	–		–
Increase (decrease) in consumer deposits		–	–	–	–	–	–	–		–
<b>Payments</b>										
Repayment of borrowing		(94)	–	–	–	–	–	–		–
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>(94)</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>		<b>–</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>81 531</b>	<b>5 782</b>	<b>–</b>	<b>(12 005)</b>	<b>17 348</b>	<b>2 891</b>			<b>5 782</b>
Cash/cash equivalents at beginning:		1 594	1 594	–		9 188	1 594			9 188
Cash/cash equivalents at month/year end:		83 125	7 377	–		26 535	4 486			14 970

## Mid-Year Budget and Performance Report

### 3.SERVICE DELIVERY BUDGET AND IMPEMETATION PLAN 2023/24

The significance of the Mid-Term Performance Report is to provide the institution with an opportunity to identify the areas of good performance and areas that need attention, deploying proper strategies and mechanisms to advance performance and improve service delivery. The report is based on the five (5) Key Performance Areas (KPA) and the strategic objectives of the municipality.

#### 1. Summary of the Institutional Performance.

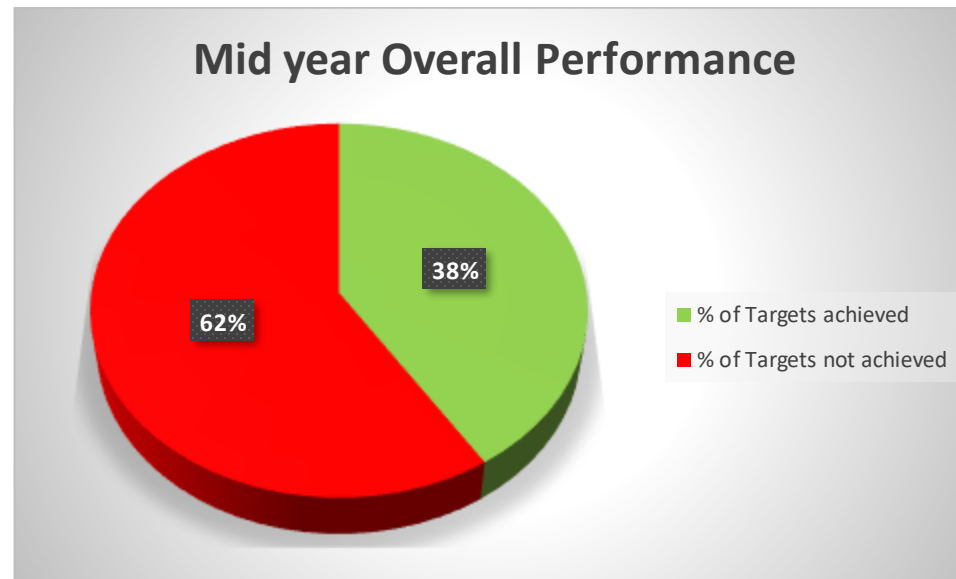
The table below depicts a summary of the institutional performance with regard to various departments within the municipality in line with the Key Performance Indicators (KPIs):

Key Performance Area	Total number of targets (Q1&Q2)	Targets achieved	% of Targets achieved	Targets not achieved	% of Targets not achieved
Basic Services Delivery and Infrastructure	24	7	42%	17	71%
Public Participation	2	0	0%	2	100%
Good Governance and Administration	29	17	59%	12	41%
Financial Management and Viability	24	6	25%	18	75%
Local Economic Development	8	6	75%	2	25%
Environmental Health	3	0	0%	3	100%
Spatial Rationale Development	12	3	25%	9	75%
Overall Performance	102	39	38%	63	62%

## Mid-Year Budget and Performance Report

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- The overall performance of the Municipality during the 2023/24 Mid- term is 38% with the LED being the highest contributor at 75% and Good Governance and Administration at 59% achievement.
- Basic Services and Infrastructure Development performed unsatisfactory at 42%.



## Mid-Year Budget and Performance Report

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### **2. KEY CHALLENGES IDENTIFIED DURING THE MID-YEAR PERIOD**

- Municipal instabilities which took place during the months of September and October 2023, affecting the daily operations and reporting legislative requirements. In addition, the yearly audit conducted by AG was also affected resulting in more costs to be incurred and delays in issuing the management and audit report;
- Late submissions of quarterly reports, lack of review by senior officials and poor quality of POEs prior to submissions to reduce inconsistencies;
- In instances of non-achievement of targets, management does not provide reasons of deviations as well as corrective measures to be taken in order to improve the municipal performance;
- Non-appointment of critical senior positions i.e. Director Corporate and Community Services resulting in non-accountability and dysfunctional departments;
- Non-sitting of Local Labour Forum impact negatively to the performance of the municipality and the employees of the municipality;
- Capital projects being affected by non-payment of outstanding payment certificate;
- Risk Management Committee did not convene during the mid-year hampering the operations of Risk Management;
- The Municipal Public Accounts Committee (MPAC) did not convene resulting in oversight not being fully exercised e.g. investigations of UIFW Expenditure;
- Refuse Collection conducted regularly directly affecting service delivery;
- Non-effective public participation culture which would hinder the achievement of objects of local government as set out in the Constitution as well as the IDP;
- Review of Key Performance Indicators in particular for Community Services in order to ensure achievement of targets;
- Non-compliance to the Blue and Green drop requirements/status; and
- Non-compliance to section 52 of MFMA;

# Mid-Year Budget and Performance Report

## SERVICE DELIVERY BUDGET AND IMPLEMENTATION PLAN

				Key Performance Area 1: Basic Service Delivery and Infrastructure Development										
PERFORMANCE OBJECTIVES AND INDICATORS							MID - YEAR PERFORMANCE TARGETS AND FEEDBACK ON ACTUAL PERFORMANCE							
FOR THE PERIOD 1 JULY 2023 – 31 DECEMBER 2023														
ID	Strategic Objective	Key Performance Indicator (KPI)	Unit of Measurement	Baseline 2022/23	Annual Target 2023/24	Quarter 1 Targets	Quarter 2 Targets	Actual Achievement for Q1	Actual Achievement for Q2	Reasons for Deviation	Action to be taken	Source of supporting documents	PMS Comments	
NAME OF DEPARTMENT: TECHNICAL SERVICES														
1.1	Basic Service Delivery and Infrastructure Development	Smithfield/Mofulatshpepe : Phase 1_ The construction of 1km paved access roads with related storm water in Greenfield	Road establishment	Tender advertisement for the appointment of a contractor	Practical completion of the project by 31 March 2024	Appointment and Site handover to the successfully awarded contractor by 30 September 2023	Completion of base and sub-base for the entire 1km by 31 December 2023	Achieved	Not Achieved	Contractor went off site due to non-payment	Payment of outstanding payment certificates	Appointment letter of Successfully awarded contractor (Quarter 1) Site handover meeting agenda (Quarter 1) Site handover meeting minutes (Quarter 1) Site handover meeting attendance register (Quarter 1)	Target Achieved	

## Mid-Year Budget and Performance Report

		Key Performance Area 1: Basic Service Delivery and Infrastructure Development											
PERFORMANCE OBJECTIVES AND INDICATORS							MID - YEAR PERFORMANCE TARGETS AND FEEDBACK ON ACTUAL PERFORMANCE						
FOR THE PERIOD 1 JULY 2023 – 31 DECEMBER 2023													
ID	Strategic Objective	Key Performance Indicator (KPI)	Unit of Measurement	Baseline 2022/23	Annual Target 2023/24	Quarter 1 Targets	Quarter 2 Targets	Actual Achievement for Q1	Actual Achievement for Q2	Reasons for Deviation	Action to be taken	Source of supporting documents	PMS Comments
1.2	Basic Service Delivery and Infrastructure Development	Smithfield/Mofulatshepe: The upgrading of the waste water outfall sewer	Length of pipe in meter (m) laid and completed	365m Pipeline Laid and completed	Practical completion (8 635 m of pipe to be laid and completed) of the project by 31 March 2024	3 000m Pipeline Laid and completed by 30 September 2023	6 000m Pipeline Laid and completed by 31 December 2023	Achieved	Not Achieved	Contractor went off site due to non-payment	Payment of outstanding payment certificates	Monthly progress report from the consulting Engineer indicating the meters (m) of pipe laid and completed (Quarter 1)	Q1 - Target Achieved  Q2 – Target not achieved
1.5	Basic Service Delivery	Installation of a new sewer reticulation system in	Practical completion	Outfall sewer line has been completed and	Practical completion of the project	Approval assessment report for council	Equipping of pump stations with	Achieved	Not Achieved	Delay in the delivery of the pumps	Pumps delivered on 12 January 2024	Council approval of assessment report (Quarter 1)	Q1 - Target Achieved  Q2 – Target

## Mid-Year Budget and Performance Report

				Key Performance Area 1: Basic Service Delivery and Infrastructure Development										
PERFORMANCE OBJECTIVES AND INDICATORS							MID - YEAR PERFORMANCE TARGETS AND FEEDBACK ON ACTUAL PERFORMANCE							
FOR THE PERIOD 1 JULY 2023 – 31 DECEMBER 2023														
ID	Strategic Objective	Key Performance Indicator (KPI)	Unit of Measurement	Baseline 2022/23	Annual Target 2023/24	Quarter 1 Targets	Quarter 2 Targets	Actual Achievement for Q1	Actual Achievement for Q2	Reasons for Deviation	Action to be taken	Source of supporting documents	PMS Comments	
	and Infrastructure Development	Refengkhots o		only pump stations are outstanding		by 30 September 2023	Mechanical & Electrical						not achieved	
1.6	Basic Service Delivery and Infrastructure Development	Upgrading of Roleleathunya sports ground	Fencing in meters (m²)	998 parameters	Completion fencing (499 m² ) around the sports facility by 30 June 2024	-	Tender advert by December 2023	No target	Not Achieved	Non-compliant BAC	Directors to be seconded from CoGTA	Project registration letter (Quarter 2)  Tender advert (Quarter 2)	Target Not Achieved	
1.8	Basic Service Delivery and Infrastructure	The construction of an abstraction works on the Orange	Project practical completion certificate	Physical progress on site is at 75%	Practical completion of the project	-	Completion of abstraction works & equippin	No target	Not Achieved	Use of conditional grants for other	-	Monthly progress reports from consulting Engineers	Target Not Achieved	

## Mid-Year Budget and Performance Report

				Key Performance Area 1: Basic Service Delivery and Infrastructure Development										
PERFORMANCE OBJECTIVES AND INDICATORS							MID - YEAR PERFORMANCE TARGETS AND FEEDBACK ON ACTUAL PERFORMANCE							
FOR THE PERIOD 1 JULY 2023 – 31 DECEMBER 2023														
ID	Strategic Objective	Key Performance Indicator (KPI)	Unit of Measurement	Baseline 2022/23	Annual Target 2023/24	Quarter 1 Targets	Quarter 2 Targets	Actual Achievement for Q1	Actual Achievement for Q2	Reasons for Deviation	Action to be taken	Source of supporting documents	PMS Comments	
	Development	River and equipping of x2 raw water pump stations in Rouxville			by 30 June 2024		g of raw water pump stations by 31 December 2023			municipal operations		(Quarter 2 & 3)		
1.9	Basic Service Delivery and Infrastructure Development	Waste water quality management	Submission of 5 wastewater quality samples to accredited laboratory for testing	Compliance monitoring (Effluent)	Maintain dignified sanitation and submission of 20 waste water quality samples to meet Waste water	Submission of 5 samples to the accredited laboratory	Submission of 5 samples to the accredited laboratory	Not Achieved	Achieved	-	-	Wastewater quality results from the accredited laboratory (Quarter 1)	Q1 - Target Not Achieved  Results that were provided consistently are for Aug, 1 week results for Sep and no results for July.	



## Mid-Year Budget and Performance Report

				Key Performance Area 1: Basic Service Delivery and Infrastructure Development										
PERFORMANCE OBJECTIVES AND INDICATORS							MID - YEAR PERFORMANCE TARGETS AND FEEDBACK ON ACTUAL PERFORMANCE							
FOR THE PERIOD 1 JULY 2023 – 31 DECEMBER 2023														
ID	Strategic Objective	Key Performance Indicator (KPI)	Unit of Measurement	Baseline 2022/23	Annual Target 2023/24	Quarter 1 Targets	Quarter 2 Targets	Actual Achievement for Q1	Actual Achievement for Q2	Reasons for Deviation	Action to be taken	Source of supporting documents	PMS Comments	
1.1 1	Basic Service Delivery and Infrastructure Development	Water quality management system	million Liters	New KPI	2 190 Million liters (Ml) of purified water	Zastron: 255 Smithfield: 127,75 Rouxville: 164,25 Ml of Purified water for Zastron ,Smithfield respectively	Zastron: 255 Smithfield: 127,75 Rouxville : 164,25 Ml of Purified water for Zastron ,Smithfield respectively	Not Achieved	Not Achieved	-	-	Clean final water distribution readings (Quarter 1)	Q1 - Target Not Achieved	
1.1 2	Basic Service Delivery and Infrastructure Development	Water quality management system	Submission of 11 Drinking water quality samples quarterly to accredited	Drinking Water quality compliance	Submission of 44 water quality samples to the laboratory to meet	Submission of 11 Drinking water samples to the accredited	Submission of 11 Drinking water samples to the accredited	Not Achieved	Achieved	-	-	Water quality results from the accredited laboratory (Quarter 1)	Target Not Achieved	

## Mid-Year Budget and Performance Report

				Key Performance Area 1: Basic Service Delivery and Infrastructure Development										
PERFORMANCE OBJECTIVES AND INDICATORS							MID - YEAR PERFORMANCE TARGETS AND FEEDBACK ON ACTUAL PERFORMANCE							
FOR THE PERIOD 1 JULY 2023 – 31 DECEMBER 2023														
ID	Strategic Objective	Key Performance Indicator (KPI)	Unit of Measurement	Baseline 2022/23	Annual Target 2023/24	Quarter 1 Targets	Quarter 2 Targets	Actual Achievement for Q1	Actual Achievement for Q2	Reasons for Deviation	Action to be taken	Source of supporting documents	PMS Comments	
			laboratory for testing		drinking water monitoring plan 30 June 2023	laboratory	laboratory							
1.16	Basic Service Delivery and Infrastructure Development	Eight thousands (8000) formalized households provided with weekly waste removal services in all three (3) towns	Weekly reports	Weekly refuse collection from all households.	Removal of refuse in Zastron, Matlake, Smithfield, Mofulatshepe, Rouxville, Roleleathunya	Collection of refuse in Zastron, Matlake, Smithfield, Mofulatshepe, Rouxville, Roleleathunya weekly basis by June 2024	Collection of refuse in Zastron, Matlake, Smithfield, Mofulatshepe, Rouxville, Roleleathunya weekly basis by	Not Achieved	Not Achieved	Refuse removal registers not submitted accordingly and timeously from Units	Disciplinary processes to be conducted	Weekly collection schedules	Q1 - Target Not Achieved	

## Mid-Year Budget and Performance Report

				Key Performance Area 1: Basic Service Delivery and Infrastructure Development										
PERFORMANCE OBJECTIVES AND INDICATORS							MID - YEAR PERFORMANCE TARGETS AND FEEDBACK ON ACTUAL PERFORMANCE							
FOR THE PERIOD 1 JULY 2023 – 31 DECEMBER 2023														
ID	Strategic Objective	Key Performance Indicator (KPI)	Unit of Measurement	Baseline 2022/23	Annual Target 2023/24	Quarter 1 Targets	Quarter 2 Targets	Actual Achievement for Q1	Actual Achievement for Q2	Reasons for Deviation	Action to be taken	Source of supporting documents	PMS Comments	
					weekly basis		June 2024							
1.17	Basic Service Delivery and Infrastructure Development	Compliant Matlakeng and Smithfield landfill sites by June 2024	Quarterly reports	New KPI	Registered and Licensed Matlake ng and Smithfiel d landfill sites by June 2024	Submission of requests for assistance in licensing and registering of landfill sites to DESTEA	-	Achieved	No target	-	-	Letters of request to Department of Small Business Development, Tourism and Environmental Affairs (DESTEA) (Quarter 1)	Target Achieved	
1.18	Basic Service Delivery and Infrastructure Development	Extended license for rehabilitation of decommissioned Zastron	Letter of request	New KPI	Extension of decommissioned Zastron	Submission of requests for assistance in licensing and	-	Achieved		-	-	Letters of request to Department of Small Business Development, Tourism	Target Achieved	

## Mid-Year Budget and Performance Report

				Key Performance Area 1: Basic Service Delivery and Infrastructure Development										
PERFORMANCE OBJECTIVES AND INDICATORS							MID - YEAR PERFORMANCE TARGETS AND FEEDBACK ON ACTUAL PERFORMANCE							
FOR THE PERIOD 1 JULY 2023 – 31 DECEMBER 2023														
ID	Strategic Objective	Key Performance Indicator (KPI)	Unit of Measurement	Baseline 2022/23	Annual Target 2023/24	Quarter 1 Targets	Quarter 2 Targets	Actual Achievement for Q1	Actual Achievement for Q2	Reasons for Deviation	Action to be taken	Source of supporting documents	PMS Comments	
	ment	landfill site			landfill site	registering of landfill sites to DESTEA						and Environmental Affairs (DESTEA) (Quarter 1)		
1.19	Basic Service Delivery and Infrastructure Development	Maintained illegal dumping and landfill sites per town	Quarterly reports	. New KPI	3 maintained and cleaned landfill sites each town per monthly	Quarterly Report on cleaned and maintained landfill sites per Town	Quarterly Report on cleaned and maintained landfill sites per Town	Not Achieved	Not Achieved	Prioritization of salaries over projects	Submission of schedules for cleaning and maintenance in Quarter 3	Quarterly reports (Quarter 1 & 2)	Target Not Achieved	
1.20	Basic Service Delivery and Infrastructure Development	Outsourced Municipal Animal pound facility	Animal Pound Outsourced	New KPI	Zastron Animal Pound outsourced by June 2024	Tender Advert	Appointment of successful bidder	Not Achieved	Not Achieved	The department received an invitation during quarter 1 however did not respond or avail themselves	Another invitations to be issued on the third quarter for the same purpose	Tender Advert (Quarter 1) Appointment letter (Quarter 2)	Target Not Achieved	

## Mid-Year Budget and Performance Report

				Key Performance Area 1: Basic Service Delivery and Infrastructure Development										
PERFORMANCE OBJECTIVES AND INDICATORS							MID - YEAR PERFORMANCE TARGETS AND FEEDBACK ON ACTUAL PERFORMANCE							
FOR THE PERIOD 1 JULY 2023 – 31 DECEMBER 2023														
ID	Strategic Objective	Key Performance Indicator (KPI)	Unit of Measurement	Baseline 2022/23	Annual Target 2023/24	Quarter 1 Targets	Quarter 2 Targets	Actual Achievement for Q1	Actual Achievement for Q2	Reasons for Deviation	Action to be taken	Source of supporting documents	PMS Comments	
1.2 1	Basic Service Delivery and Infrastructure Development	Promote community and environmental welfare	Traffic Law Enforcement	New KPI	Appointment of Traffic Law Enforcement to collect traffic fines by June 2024	Tender advert	Appointment of successful bidder	Not Achieved	Not Achieved	-	-	Tender Advert (Quarter 1) Appointment letter (Quarter 2)	Target Not Achieved	

## Mid-Year Budget and Performance Report

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### PERFORMANCE SUMMARY: BASIC SERVICES AND INFRASTRUCTURE DEVELOPMENT

	Mid-Year No of KPIs	Target Achieved	Not Achieved	%
Quarter 1	12	5	7	42%
Quarter 2	12	2	10	17%
Average overall percentage	29%			

## Mid-Year Budget and Performance Report

		Key Performance Area 2: Public Participation											
PERFORMANCE OBJECTIVES AND INDICATORS							MID - YEAR PERFORMANCE TARGETS AND FEEDBACK ON ACTUAL PERFORMANCE						
FOR THE PERIOD 1 JULY 2023-31 DECEMBER 2023													
ID	Strategic Objective	Key Performance Indicator (KPI)	Unit of Measurement	Baseline 2022/23	Annual Target 2023/24	Quarter 1 target	Quarter 2 target	Actual Achievement Q1	Actual Achievement Q2	Reasons for deviation	Action to be taken	Source of supporting documents	PMS Comments
NAME OF DEPARTMENT: CORPORATE SERVICES													
2.1	Public Participation	Facilitate monthly ward committee meetings	Proof of distribution	New KPI	84 monthly ward committee meetings held per month by June 2024	21	21	Not Achieved	Not Achieved	Schedule of meeting not yet approved	Schedule approved on the 13 <sup>th</sup> of December 2023	Copy of Notices of distributed	Target Not Achieved

### PERFORMANCE SUMMARY: PUBLIC PARTICIPATION

Mid-Year No of KPIs	Target Achieved	Not Achieved	%
2	0	0	0%

## Mid-Year Budget and Performance Report

		Key Performance Area 3: GOOD GOVERNANCE AND ADMINISTRATION												
PERFORMANCE OBJECTIVES AND INDICATORS						MID - YEAR PERFORMANCE TARGETS AND FEEDBACK ON ACTUAL PERFORMANCE								
			FOR THE PERIOD 1 JULY 2023-31 DECEMBER 2023											
ID	Strategic Objective	Key Performance Indicator (KPI)	Unit of Measurement	Baseline 2022/23	Annual Target 2023/24	Quarter 1 target	Quarter 2 target	Actual Achievement Q1	Actual Achievement Q2	Reasons for deviation	Action to be taken	Source of supporting documents	PMS Comments	
3.1	Good Governance and Administration	Facilitate 4 ordinary Council sittings annually as legislated (1 per quarter) in 2023/24	Electronic proof of distribution	4 Ordinary Council distributed agenda and notices	4 Ordinary Council sittings held by June 2024	Distribution of 1 notice and agenda by 30 Sept 2023	Target Achieved  Distribution of 1 notice and agenda by 31 Dec 2023	Target Achieved	Target Achieved	-	-	1.Electronic proof of copy of notice and agenda distributed (Quarter 1)	Target Achieved	
3.2	Good Governance and Administration	Facilitate 12 monthly Local Labour Forum(3 per quarter) in 2023/24	Electronic proof of distribution	Electronic proof of distribution	12 LLF notices and agenda distributed	12 LLF notices and agenda distributed	Distribution of 3 notices and agendas	Target Achieved	Not Achieved	No LLF meetings took place due to municipal strikes	LLF meetings to take place during the 3 <sup>rd</sup> quarter	1.Electronic proof of copy of notice and agenda distributed (Quarter 1)	Target Achieved	



## Mid-Year Budget and Performance Report

Key Performance Area 3: GOOD GOVERNANCE AND ADMINISTRATION														
PERFORMANCE OBJECTIVES AND INDICATORS						MID - YEAR PERFORMANCE TARGETS AND FEEDBACK ON ACTUAL PERFORMANCE								
			FOR THE PERIOD 1 JULY 2023-31 DECEMBER 2023											
ID	Strategic Objective	Key Performance Indicator (KPI)	Unit of Measurement	Baseline 2022/23	Annual Target 2023/24	Quarter 1 target	Quarter 2 target	Actual Achievement Q1	Actual Achievement Q2	Reasons for deviation	Action to be taken	Source of supporting documents	PMS Comments	
3.3	Good Governance and Administration	Facilitate 12 Section 80 portfolio committees (3 per quarter) in 2023/24	Electronic proof of distribution	20 notices and agenda distributed	12 notices and agenda of Section 80 distributed quarterly	3 notices and agendas distributed by 30 Sept 2023	3 notices and agendas distributed by 31 Dec 2023	Target Achieved	Target Achieved	-	-	1.Electronic proof of copy of notice and agenda distributed (Quarter 1)		
3.4	Good Governance and Administration	100% Compliance with the municipal approved Employment Equity Plan	Approved Plan	Employment Equity Plan	Reviewed and adopted Employment Equity Plan	-	Reviewed and adopted Employment Equity Plan by 31 December 2023	No target	Not Achieved	Service provider not yet appointed by 31 December 2023	Re-advert in the 3 <sup>rd</sup> quarter	Reviewed Employment Equity Plan (Quarter 2)  Council resolution(Quarter 2)	Target not achieved	

## Mid-Year Budget and Performance Report

			Key Performance Area 3: GOOD GOVERNANCE AND ADMINISTRATION										
PERFORMANCE OBJECTIVES AND INDICATORS						MID - YEAR PERFORMANCE TARGETS AND FEEDBACK ON ACTUAL PERFORMANCE							
			FOR THE PERIOD 1 JULY 2023-31 DECEMBER 2023										
ID	Strategic Objective	Key Performance Indicator (KPI)	Unit of Measurement	Baseline 2022/23	Annual Target 2023/24	Quarter 1 target	Quarter 2 target	Actual Achievement Q1	Actual Achievement Q2	Reasons for deviation	Action to be taken	Source of supporting documents	PMS Comments
3.7	Good Governance and Administration	Annual review and implementation of the Human Resource Strategy	Reviewed Strategy	2022/23 reviewed human resources strategy	Human Resource Strategy reviewed and approved by council by June 2024	Draft HR strategy	Final HR strategy approved by council	Target Achieved	No target	-	-	Draft HR Strategy to EXCO (Quarter 1)  Council resolution and final copy of reviewed strategy (Quarter 2)	Target Achieved
3.8	Good Governance and Administration	Annual review and implementation of the Human Resources Policies	Adopted and reviewed Policies	22/23 Human Resources Policies	24 Human Resource policies adopted and reviewed by June 2024	Draft policies	Final policies approved by council	Target Achieved	Not Achieved	Remaining policies have financial implications as a result consultations must still take place	Will be conducted within the current quarter	Draft policies (Quarter 1)  Approved policies and council resolution (Quarter 2)	Target Achieved

## Mid-Year Budget and Performance Report

			Key Performance Area 3: GOOD GOVERNANCE AND ADMINISTRATION											
PERFORMANCE OBJECTIVES AND INDICATORS						MID - YEAR PERFORMANCE TARGETS AND FEEDBACK ON ACTUAL PERFORMANCE								
			FOR THE PERIOD 1 JULY 2023-31 DECEMBER 2023											
ID	Strategic Objective	Key Performance Indicator (KPI)	Unit of Measurement	Baseline 2022/23	Annual Target 2023/24	Quarter 1 target	Quarter 2 target	Actual Achievement Q1	Actual Achievement Q2	Reasons for deviation	Action to be taken	Source of supporting documents	PMS Comments	
3.9	Good Governance and Administration	Review and implementation of the municipal organogram	Approved Organogram	22/23 Organogram	Organogram approved by council by June 2024	Draft organogram  Final organogram	-	Not Achieved	No target	Organogram still under review	Organogram submitted to LLF, then it will be submitted to section 80 and council-I second term	Approved organogram and council resolution (Quarter 1)	Target Not Achieved	
3.10	Good Governance and Administration	Annual review of the Recruitment Strategy	Reviewed Strategy	22/23 Strategy	Recruitment Strategy approved and reviewed by council	Draft Recruitment strategy	Final Recruitment strategy approved and reviewed	Target Achieved	Target Achieved	-	-	Draft Recruitment Strategy (Quarter 1)  Approved Recruitment strategy and council resolution	Target Achieved	
3.11	Good Governance and Administration	All section 56 positions filled by June 2024	Appointment letters/contracts	2 sec 56 position filled	2 Vacant posts of Sec 56 managers advertised and filled by June	Advert – Corporate Services Director	Shortlisting, interviews and appointment – Corporate	Not Achieved	Not Achieved	Q1 - Time Frame not adhered to.	Q1 - Report on the re-advert submitted to Council.	1.Advertisement letter – Corporate Services Director	Target not Achieved	

## Mid-Year Budget and Performance Report

		Key Performance Area 3: GOOD GOVERNANCE AND ADMINISTRATION												
PERFORMANCE OBJECTIVES AND INDICATORS						MID - YEAR PERFORMANCE TARGETS AND FEEDBACK ON ACTUAL PERFORMANCE								
			FOR THE PERIOD 1 JULY 2023-31 DECEMBER 2023											
ID	Strategic Objective	Key Performance Indicator (KPI)	Unit of Measurement	Baseline 2022/23	Annual Target 2023/24	Quarter 1 target	Quarter 2 target	Actual Achievement Q1	Actual Achievement Q2	Reasons for deviation	Action to be taken	Source of supporting documents	PMS Comments	
					2024	Interviews and appointment – Community Services Director	Services Director					(Quarter 1)  2.Appointment letter – Community Services Director (Quarter 1)  3.Appointment letter – Corporate Services (Quarter 1) 4.Interview reports, appointment letters – Corporate services (Quarter 2)		

## Mid-Year Budget and Performance Report

			Key Performance Area 3: GOOD GOVERNANCE AND ADMINISTRATION										
PERFORMANCE OBJECTIVES AND INDICATORS						MID - YEAR PERFORMANCE TARGETS AND FEEDBACK ON ACTUAL PERFORMANCE							
			FOR THE PERIOD 1 JULY 2023-31 DECEMBER 2023										
ID	Strategic Objective	Key Performance Indicator (KPI)	Unit of Measurement	Baseline 2022/23	Annual Target 2023/24	Quarter 1 target	Quarter 2 target	Actual Achievement Q1	Actual Achievement Q2	Reasons for deviation	Action to be taken	Source of supporting documents	PMS Comments
3.12	Good Governance and Administration	Organisational performance management system developed by June 2023	Development of Individual Performance Management policy	New KPI	Process of cascading down on performance by June 2024	-	Draft of PMS Policy  Adopted Policy	No target	Not Achieved	Remaining policies have financial implications as a result consultations must still take place	Will be conducted within the current quarter	Approved policy and council resolution	
3.13	Good Governance and Administration	Maintain and improving the municipal audit opinion	Approved Internal Audit Charter	Adopted and reviewed 2022/23 Internal Audit charter	Review and approve 2022/2023 Internal Audit Charter by	Reviewed of 2022/2023 Internal Charter and Manual by September	-	Achieved	No target	-	-	Approved Internal Audit Charter, and Manual Attendance register and	Target Achieved

## Mid-Year Budget and Performance Report

		Key Performance Area 3: GOOD GOVERNANCE AND ADMINISTRATION												
PERFORMANCE OBJECTIVES AND INDICATORS						MID - YEAR PERFORMANCE TARGETS AND FEEDBACK ON ACTUAL PERFORMANCE								
			FOR THE PERIOD 1 JULY 2023-31 DECEMBER 2023											
ID	Strategic Objective	Key Performance Indicator (KPI)	Unit of Measurement	Baseline 2022/23	Annual Target 2023/24	Quarter 1 target	Quarter 2 target	Actual Achievement Q1	Actual Achievement Q2	Reasons for deviation	Action to be taken	Source of supporting documents	PMS Comments	
					June 2024	ber 2023						minutes		
3.15	Good Governance and Administration	Maintain and improving the municipal audit opinion	Approved Internal Audit Coverage Plan	Adopted 2022/23 Internal Audit Coverage Plan	Approved Internal Audit Coverage Plan	Approved 2023/24 Internal Audit Coverage Plan by December 2023	-	Achieved	No target	-	-	Approved Internal Audit Coverage Plan	Target achieved	
3.17	Good Governance and Administration	Maintain and improving the municipal audit opinion	Approved quarterly minutes, resolution register and schedule of meetings	New KPI	4 Audit Committee Meetings	1 Audit Committee meeting	1 Audit Committee meeting	Achieved	Not Achieved	Due to the strike, disrupting daily operations of work.	A special meeting will be scheduled in the 3 <sup>rd</sup> quarter of 2023/24 FY	Approved Audit Committee meeting schedule	Q1 - Target Achieved  Q2 – Target not achieved	

## Mid-Year Budget and Performance Report

			Key Performance Area 3: GOOD GOVERNANCE AND ADMINISTRATION										
PERFORMANCE OBJECTIVES AND INDICATORS						MID - YEAR PERFORMANCE TARGETS AND FEEDBACK ON ACTUAL PERFORMANCE							
			FOR THE PERIOD 1 JULY 2023-31 DECEMBER 2023										
ID	Strategic Objective	Key Performance Indicator (KPI)	Unit of Measurement	Baseline 2022/23	Annual Target 2023/24	Quarter 1 target	Quarter 2 target	Actual Achievement Q1	Actual Achievement Q2	Reasons for deviation	Action to be taken	Source of supporting documents	PMS Comments
3.21	Good Governance and Administration	Uploading of legislated documents as per section 75 of Municipal Finance Management Act and section 21A of Municipal Systems Act	Fully functional municipal website	New KPI	All legislated documents uploaded on municipal website	Quarterly legislated documents uploaded as per sec75 of MFMA and 21A of MSA	Quarterly legislated documents uploaded as per sec75 of MFMA and 21A of MSA	Achieved	Achieved	-	-	Screenshot of the Municipal website (Quarter 1 &2)	Target Achieved

## Mid-Year Budget and Performance Report

			Key Performance Area 3: GOOD GOVERNANCE AND ADMINISTRATION										
PERFORMANCE OBJECTIVES AND INDICATORS					MID - YEAR PERFORMANCE TARGETS AND FEEDBACK ON ACTUAL PERFORMANCE								
			FOR THE PERIOD 1 JULY 2023-31 DECEMBER 2023										
ID	Strategic Objective	Key Performance Indicator (KPI)	Unit of Measurement	Baseline 2022/23	Annual Target 2023/24	Quarter 1 target	Quarter 2 target	Actual Achievement Q1	Actual Achievement Q2	Reasons for deviation	Action to be taken	Source of supporting documents	PMS Comments
3.22	Good Governance and Administration	Public Participation Plan reviewed and implemented	Approved IDP Plan	Approved 2023/24 IDP	Reviewed and approved IDP	Process plan adopted by 30 Aug 2023	-	Achieved	-	-	-	Council resolution, copy of the process plan and copy of the IDP.	Target Achieved
3.23	Good Governance and Administration	100% monitoring and evaluation of the municipality's performance	Reviewed PMS Policy	2022/23 Approved PMS policy Framework	2023/24 Organizational performance management system policy reviewed by May 2024	Submit the draft 2023/24 PMS Policy to Council	Submit the final policy to council	Not Achieved	Not Achieved	Prolonged municipal strikes	Draft processes to resume during the 3 <sup>rd</sup> quarter	Council resolution and copy of reviewed policy	Target not achieved



## Mid-Year Budget and Performance Report

				Key Performance Area 3: GOOD GOVERNANCE AND ADMINISTRATION											
PERFORMANCE OBJECTIVES AND INDICATORS								MID - YEAR PERFORMANCE TARGETS AND FEEDBACK ON ACTUAL PERFORMANCE							
				FOR THE PERIOD 1 JULY 2023-31 DECEMBER 2023											
ID	Strategic Objective	Key Performance Indicator (KPI)	Unit of Measurement	Baseline 2022/23	Annual Target 2023/24	Quarter 1 target	Quarter 2 target	Actual Achievement Q1	Actual Achievement Q2	Reasons for deviation	Action to be taken	Source of supporting documents	PMS Comments		
3.24	Good Governance and Administration	100% monitoring and evaluation of the municipality's performance	Developed an Audited Annual Performance Report	2020/21 Annual Report	Submitted draft Annual Report, Annual Performance Report by 31st of August 2023	Submit draft Annual report, Annual Performance Report on 31st of August 2023 to Auditor General	-	Achieved	No target	-	-	Acknowledgement receipt  Annual Report  Annual Performance Report	Target Achieved		
3.29	Good Governance and Administration	Reviewed Enterprise Risk Management policies in 2023/24	Reviewed and adopted policies	-	Reviewed Enterprise Risk Management Policies (Risk Management Strategy and Framework, Fraud	-	Submission of 2023/2024 Policies to RMC & AC for approval by Sep 2023	No Target	Not Achieved	RMC did not site during second quarter offices were closed	RMC schedule to take place during the 3 <sup>rd</sup> quarter	Attendance register and minutes from RMC and AC  Council resolution and copy of the adopted policies	Target not achieved		

## Mid-Year Budget and Performance Report

			Key Performance Area 3: GOOD GOVERNANCE AND ADMINISTRATION											
PERFORMANCE OBJECTIVES AND INDICATORS						MID - YEAR PERFORMANCE TARGETS AND FEEDBACK ON ACTUAL PERFORMANCE								
			FOR THE PERIOD 1 JULY 2023-31 DECEMBER 2023											
ID	Strategic Objective	Key Performance Indicator (KPI)	Unit of Measurement	Baseline 2022/23	Annual Target 2023/24	Quarter 1 target	Quarter 2 target	Actual Achievement Q1	Actual Achievement Q2	Reasons for deviation	Action to be taken	Source of supporting documents	PMS Comments	
					and Anticorruption Strategy, Risk Management Committee Charter									
3.30	Good Governance and Administration	Reviewed Risk Assessment (municipal risk register)for 2022/23	Approved strategic and operational risk register	-	Reviewed 2023/2024 Risk Register -by December 2023	-	Approved Risk register December 2023	No target	Not Achieved	RMC did not site during second quarter offices were closed	RMC schedule to take place during the 3 <sup>rd</sup> quarter	Approved Strategic and Operational Risk register  Attendance registers	Target not achieved	

## Mid-Year Budget and Performance Report

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### PERFORMANCE SUMMARY: GOOD GOVERNANCE AND ADMINISTRATION

Quarter	Mid-Year No of KPIs	Target Achieved	Not Achieved	%
Quarter 1	16	12	4	75%
Quarter 2	13	5	18	38%
Overall average percentage	57%			

## Mid-Year Budget and Performance Report

Key Performance Area 4: FINANCIAL MANAGEMENT AND VIABILITY														
PERFORMANCE OBJECTIVES AND INDICATORS								MID - YEAR PERFORMANCE TARGETS AND FEEDBACK ON ACTUAL PERFORMANCE						
		FOR THE PERIOD 1 JULY 2023 to 31 DECEMBER 2023												
ID	Strategic Objective	Key Performance Indicator (KPI)	Unit of Measurement	Baseline 2022/2023	Annual Target 2023/24	Quarter 1 Targets	Quarter 2 Targets	Actual Achievement Q1	Actual Achievement Q2	Reasons for Deviation	Action to be taken	Source of Supporting Evidence	PMS Comments	
NAME OF DEPARTMENT: FINANCE														
4.2	Municipal Financial viability and - management	Development of operationalized Procurement Plan	Progress report	2022/23 quarterly plans	Developed and adopted Procurement Management Plan by August 2023	Submit procurement Plan to Council by August 2023 for adoption	-	Achieved	No target	-	-	Council resolution and adopted policy	Target Achieved	

## Mid-Year Budget and Performance Report

Key Performance Area 4: FINANCIAL MANAGEMENT AND VIABILITY													
PERFORMANCE OBJECTIVES AND INDICATORS							MID - YEAR PERFORMANCE TARGETS AND FEEDBACK ON ACTUAL PERFORMANCE						
		FOR THE PERIOD 1 JULY 2023 to 31 DECEMBER 2023											
ID	Strategic Objective	Key Performance Indicator (KPI)	Unit of Measurement	Baseline 2022/2023	Annual Target 2023/2024	Quarter 1 Targets	Quarter 2 Targets	Actual Achievement Q1	Actual Achievement Q2	Reasons for Deviation	Action to be taken	Source of Supporting Evidence	PMS Comments
4.2	Municipal Financial viability and - management	Promotion and maintenance of Supply Chain Management Plans	Quarterly Progress report	2022/23 quarterly plans	Irregular, fruitless and wasteful expenditure reduced by June 2024	Submissions of all UIFW Quarterly reports to council	Submissions of all UIFW Quarterly reports to council	Not Achieved	Not Achieved	-	-	Council Resolution and quarterly UIFW reports	Target Not Achieved  No proof could be noted that the UIFW reports were submitted to Council, only to management
4.3	Municipal Financial viability and - management	Promotion and maintenance of Supply Chain	Quarterly report	2022/23 SCM Reports	Quarterly SCM reports submitted to the Mayor	Quarterly SCM report	Quarterly SCM report	Not Achieved	Not Achieved	-	-	Quarterly SCM report Submitted to the Mayor/ Council.	Target Not Achieved  No proof that the report was

## Mid-Year Budget and Performance Report

Key Performance Area 4: FINANCIAL MANAGEMENT AND VIABILITY													
PERFORMANCE OBJECTIVES AND INDICATORS							MID - YEAR PERFORMANCE TARGETS AND FEEDBACK ON ACTUAL PERFORMANCE						
		FOR THE PERIOD 1 JULY 2023 to 31 DECEMBER 2023											
ID	Strategic Objective	Key Performance Indicator (KPI)	Unit of Measurement	Baseline 2022/2023	Annual Target 2023/2024	Quarter 1 Targets	Quarter 2 Targets	Actual Achievement Q1	Actual Achievement Q2	Reasons for Deviation	Action to be taken	Source of Supporting Evidence	PMS Comments
		Management			and Accounting Officer June 2024								Mayor/Council
4.4	Municipal Financial viability and - management	Improving of compliance in terms of MFMA	Invoices and expenditure forms	15% Creditors paid	20% creditors paid within 30 days' monthly	5 % of creditors paid within 30 days	5 % of creditors paid within 30 days	Not Achieved	Achieved	-	-	Quarterly Expenditure reports  Invoices	Q1 - Target not achieved  Q2 – Target achieved
4.5	Municipal Financial viability and -	To ensure compliance with MFMA and Treasury	Payment reconciliations	Proof of payment	Third Party paid by the 7 <sup>th</sup>	Payment of current third party deduction	Payment of current third party deduction	Not Achieved	Not Achieved	-	-	Proof of payment  Quarterly 3 <sup>rd</sup> party	Target not achieved

## Mid-Year Budget and Performance Report

Key Performance Area 4: FINANCIAL MANAGEMENT AND VIABILITY													
PERFORMANCE OBJECTIVES AND INDICATORS							MID - YEAR PERFORMANCE TARGETS AND FEEDBACK ON ACTUAL PERFORMANCE						
		FOR THE PERIOD 1 JULY 2023 to 31 DECEMBER 2023											
ID	Strategic Objective	Key Performance Indicator (KPI)	Unit of Measurement	Baseline 2022/2023	Annual Target 2023/24	Quarter 1 Targets	Quarter 2 Targets	Actual Achievement Q1	Actual Achievement Q2	Reasons for Deviation	Action to be taken	Source of Supporting Evidence	PMS Comments
	management	regulations and implement internal controls			of each month	ns by the 7 <sup>th</sup>	ns by the 7 <sup>th</sup>					reconciliations	
4.5	Municipal Financial viability and - management	To ensure compliance with MFMA and Treasury regulations and implement internal controls	VAT Returns	2022/23 VAT Returns	Submission of 12 VAT 201 returns	Completed 3 VAT returns submitted	Completed 3 VAT returns submitted	Achieved	Not achieved	-	-	VAT returns	Target not achieved  No proof attached for October and December returns
4.6	Municipal Financial viability and -	To improve on collection to reduce long	Quarterly report	15% debt collected	60% of debt collected by	15 % of debt collected	15 % of debt collected	Not Achieved	Achieved	Reduction on collection	Ensure that collection is maximized by sending	Quarterly revenue report	Target Not Achieved  16%



## Mid-Year Budget and Performance Report

Key Performance Area 4: FINANCIAL MANAGEMENT AND VIABILITY													
PERFORMANCE OBJECTIVES AND INDICATORS							MID - YEAR PERFORMANCE TARGETS AND FEEDBACK ON ACTUAL PERFORMANCE						
		FOR THE PERIOD 1 JULY 2023 to 31 DECEMBER 2023											
ID	Strategic Objective	Key Performance Indicator (KPI)	Unit of Measurement	Baseline 2022/2023	Annual Target 2023/24	Quarter 1 Targets	Quarter 2 Targets	Actual Achievement Q1	Actual Achievement Q2	Reasons for Deviation	Action to be taken	Source of Supporting Evidence	PMS Comments
	management	outstanding debt			June 2024					due to labour strike	payments reminders		
4.7	Municipal Financial viability and - management	. Provide free basic water indigent households	Quarterly Indigent register	1600 indigents registered in 2022/23	500 indigent households registered by June 2024	125 HH registered  Quarterly indigent session per town registered	250 HH registered  Quarterly indigent session per town registered	Not Achieved	Not Achieved	-	-	Report on status of indigents	Target Not Achieved  The indigent registration process and report attached pertains to the period 22/03/2023-30/03/2023.  No proof that registrations

## Mid-Year Budget and Performance Report

Key Performance Area 4: FINANCIAL MANAGEMENT AND VIABILITY													
PERFORMANCE OBJECTIVES AND INDICATORS							MID - YEAR PERFORMANCE TARGETS AND FEEDBACK ON ACTUAL PERFORMANCE						
		FOR THE PERIOD 1 JULY 2023 to 31 DECEMBER 2023											
ID	Strategic Objective	Key Performance Indicator (KPI)	Unit of Measurement	Baseline 2022/2023	Annual Target 2023/24	Quarter 1 Targets	Quarter 2 Targets	Actual Achievement Q1	Actual Achievement Q2	Reasons for Deviation	Action to be taken	Source of Supporting Evidence	PMS Comments
													took place in the new FY.
4.8	Municipal Financial viability and - management	Fully effective asset management	Quarterly reports	2022/23 quarterly reports	Quarterly updating of moveable assets against assets register by June 2024	Quarterly Updating of moveable assets	Quarterly Updating of moveable assets	Not Achieved	Not Achieved	-	-	GRAP compliant assets Register  Detailed quarterly report on updating of asset register	Target Not Achieved  The POE's provided is insufficient to confirm that the movable assets registers is updated on a quarterly basis

## Mid-Year Budget and Performance Report

Key Performance Area 4: FINANCIAL MANAGEMENT AND VIABILITY													
PERFORMANCE OBJECTIVES AND INDICATORS							MID - YEAR PERFORMANCE TARGETS AND FEEDBACK ON ACTUAL PERFORMANCE						
		FOR THE PERIOD 1 JULY 2023 to 31 DECEMBER 2023											
ID	Strategic Objective	Key Performance Indicator (KPI)	Unit of Measurement	Baseline 2022/2023	Annual Target 2023/24	Quarter 1 Targets	Quarter 2 Targets	Actual Achievement Q1	Actual Achievement Q2	Reasons for Deviation	Action to be taken	Source of Supporting Evidence	PMS Comments
	Municipal Financial viability and - management	Implementing effective internal controls and monitoring compliance	Quarterly reports	Compliance reports as per MFMA	12 Monthly budget statement reports	3 Monthly budget statement  (Section 52 & 71)	3 Monthly budget statement  (Section 52 & 71)	Not Achieved	Partially achieved  All sec 71 reports were successfully submitted.  Section 52 reports are not yet uploaded on the LG Portal	-	-	Proof of submission to PT	Q1 - Target Not Achieved  No Attachment  Q2 – Partially achieved  Section 52 reports not loaded onto the system.

## Mid-Year Budget and Performance Report

Key Performance Area 4: FINANCIAL MANAGEMENT AND VIABILITY													
PERFORMANCE OBJECTIVES AND INDICATORS							MID - YEAR PERFORMANCE TARGETS AND FEEDBACK ON ACTUAL PERFORMANCE						
		FOR THE PERIOD 1 JULY 2023 to 31 DECEMBER 2023											
ID	Strategic Objective	Key Performance Indicator (KPI)	Unit of Measurement	Baseline 2022/2023	Annual Target 2023/24	Quarter 1 Targets	Quarter 2 Targets	Actual Achievement Q1	Actual Achievement Q2	Reasons for Deviation	Action to be taken	Source of Supporting Evidence	PMS Comments
4.9	Municipal Financial viability and - management	Submission of the Annual Financial Statements of 2022/23 to Auditor General by 31 August 2023	Compliant AFS to AG, NT,PT by 31 Aug 2023	Submitted AFS by 31 <sup>st</sup> August 2023	Compliant AFS to AG, NT,PT by 31 Aug 2023	Submission of compliant Draft Financial Statements to AG and National and Provincial Treasury by 31 <sup>st</sup> August 2023	-	Achieved	No target	-	-	Proof of submission to AG, NT and PT	Target Achieved
4.10	Municipal Financial viability and -	Revenue Enhancement Strategy implementat	New KPI	Developed and adopted	2000 accounts reviewed in line	500 Accounts reviewed in line with the	500 Accounts reviewed in line with the	Not Achieved	Not Achieved	-	-	Quarterly system generated reports	Target not achieved

## Mid-Year Budget and Performance Report

Key Performance Area 4: FINANCIAL MANAGEMENT AND VIABILITY													
PERFORMANCE OBJECTIVES AND INDICATORS							MID - YEAR PERFORMANCE TARGETS AND FEEDBACK ON ACTUAL PERFORMANCE						
		FOR THE PERIOD 1 JULY 2023 to 31 DECEMBER 2023											
ID	Strategic Objective	Key Performance Indicator (KPI)	Unit of Measurement	Baseline 2022/2023	Annual Target 2023/24	Quarter 1 Targets	Quarter 2 Targets	Actual Achievement Q1	Actual Achievement Q2	Reasons for Deviation	Action to be taken	Source of Supporting Evidence	PMS Comments
	management	ion by June 2024		Revenue Enhancement Strategy by August 2023	with the Revenue Enhancement Strategy by August 2024	revenue enhancement by August 2023	revenue enhancement by August 2023						Target not reported on
4.11	Municipal Financial viability and - management	Implementation and monitoring of the Budget Funding Plan in line with the 7 pillars by May 2024	Progress report	-	Developed funding plan to improve cash flow in line with the 7 seven pillars	Quarterly reports on progress to achieve positive cash flow	Quarterly reports on progress to achieve positive cash flow	Not Achieved	Not Achieved	-	-	Council resolution and adopted copy  Quarterly reports on 7 pillars	Target not achieved  Target not reported on

## Mid-Year Budget and Performance Report

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### PERFORMANCE SUMMARY: FINANCIAL MANAGEMENT AND VIABILITY

Quarter	Mid-Year No of KPIs	Target Achieved	Not Achieved	%
Quarter 1	13	3	10	23%
Quarter 2	11	3	8	27%
Overall average percentage			25%	

## Mid-Year Budget and Performance Report

		Key Performance Area 5: LOCAL ECONOMIC DEVELOPMENT											
PERFORMANCE OBJECTIVES AND INDICATORS							MID - YEAR PERFORMANCE TARGETS AND FEEDBACK ON ACTUAL PERFORMANCE						
FOR THE PERIOD 1 JULY 2023-31 DECEMBER 2023													
ID	Strategic Objective	Key Performance Indicator (KPI)	Unit of Measurement	Baseline 2022/2023	Annual Target 2023/24	Quarter 1 Targets	Quarter 2 Targets	Actual Achievement Q1	Actual Achievement Q2	Reasons for Deviation	Action to be taken	Source of Supporting Evidence	PMS Comments
NAME OF DEPARTMENT: LED UNIT													
5.2	Local Economic Development	Enhancement of the municipality's local economy	Invites and attendance registers	4 Business expos conducted	12 Business expos conducted to assist cooperatives and SMMs per town	Conduct 1 business expo for all 3 towns by Dec 2023	Conduct 1 business expo for all 3 towns by Dec 2023	Achieved	Achieved	-	-	Invites and attendance Registers	Q1 -Target achieved  Q2 – Target not achieved, expo not conducted in Rouxville and Smithfield
5.5	Local Economic Development	Enhancement of the municipality's local economy	Land identified to promote investments	New KPI	Identification of land to	Identify pieces of land to advertise	Submit a report to council	Achieved	Achieved	-	-	Copy of a report and a council resolution	Target Achieved



## Mid-Year Budget and Performance Report

		Key Performance Area 5: LOCAL ECONOMIC DEVELOPMENT											
PERFORMANCE OBJECTIVES AND INDICATORS							MID - YEAR PERFORMANCE TARGETS AND FEEDBACK ON ACTUAL PERFORMANCE						
FOR THE PERIOD 1 JULY 2023-31 DECEMBER 2023													
ID	Strategic Objective	Key Performance Indicator (KPI)	Unit of Measurement	Baseline 2022/2023	Annual Target 2023/24	Quarter 1 Targets	Quarter 2 Targets	Actual Achievement Q1	Actual Achievement Q2	Reasons for Deviation	Action to be taken	Source of Supporting Evidence	PMS Comments
					be advertised to attract investment by June 2024								
5.6	Local Economic Development	Enhancement of the municipality's local economy	Recycled SMMEs	New KPI	Involve local SMMEs in recycling	Identify recyclers	Source support from DESTEA Training	Not Achieved	Not Achieved	DESTEA not yet allocated budget for training	Municipality to allocate budget	List identified SMMEs (Quarter 1 & 2)	
5.7	Local Economic Development	Enhancement of the municipality's local economy	LED reports	12 business reports awarded	12 local businesses awarded by	3 local SMMEs awarded	3 local SMMEs awarded	Achieved	Achieved	-	-	Purchase orders for awarded businesses	Q1 – Target achieved Q2 – Target not achieved

## Mid-Year Budget and Performance Report

			Key Performance Area 5: LOCAL ECONOMIC DEVELOPMENT											
PERFORMANCE OBJECTIVES AND INDICATORS							MID - YEAR PERFORMANCE TARGETS AND FEEDBACK ON ACTUAL PERFORMANCE							
FOR THE PERIOD 1 JULY 2023-31 DECEMBER 2023														
ID	Strateg ic Objecti ve	Key Performanc e Indicator (KPI)	Unit of Measurem ent	Baseline 2022/202 3	Annua l Target 2023/2 4	Quarter 1 Targets	Quarter 2 Targets	Actual Achieveme nt Q1	Actual Achieveme nt Q2	Reasons for Deviation	Action to be taken	Source of Supportin g Evidence	PMS Comments	
					June 2024							Appointme nt letters		

### PERFORMANCE SUMMARY: LOCAL ECONOMIC DEVELOPMENT

Mid-Year No of KPIs	Total number of targets	Target Achieved	Not Achieved	%
Quarter 1	4	3	1	75%
Quarter 2	4	3	1	75%
Average overall performance			75%	

## Mid-Year Budget and Performance Report

			Key Performance Area 6: ENVIRONMENTAL HEALTH										
PERFORMANCE OBJECTIVES AND INDICATORS							MID - YEAR PERFORMANCE TARGETS AND FEEDBACK ON ACTUAL PERFORMANCE						
			FOR THE PERIOD 1 JULY 2023 – 31 DECEMBER 2023										
ID	Strategic Objective	Key Performance Indicator (KPI)	Unit of Measurement	Baseline 2022/2023	Annual Target 2023/2024	Quarter 1 Targets	Quarter 2 Targets	Actual Performance Q1	Actual Performance Q2	Reason for deviation	Action to be taken	Source of supporting document	PMS Comments
NAME OF DEPARTMENT: COMMUNITY SERVICES													
6.1	Environmental Health	Reviewed Waste Management Policy by June 2024	Waste Management policy	New KPI	Development of Waste Management Policy by June 2024	-	Development policy approved by Council by December 2024	No target	Not Achieved	The meeting was held and the document was reviewed but not submitted to Council due to compressed response time	To be submitted in the 3 <sup>rd</sup> quarter	Council resolution and copy of approved policy	Target not achieved
6.2	Environmental Health	Reviewed Integrated Waste Management Plan by June 2024	Approved Plan	2022/23 Adopted IWMP.	Reviewed IWMP Integrated Waste Management	Reviewed IWMP Integrated Waste Management Plan by	Consultations with Provincial GOGTA to review the sector plan	Achieved	Not Achieved	The meeting was held and the document was reviewed but not submitted to	To be submitted in the 3 <sup>rd</sup> quarter	Council resolution and approved Integrated Waste	Target not achieved

## Mid-Year Budget and Performance Report

			Key Performance Area 6: ENVIRONMENTAL HEALTH										
PERFORMANCE OBJECTIVES AND INDICATORS							MID - YEAR PERFORMANCE TARGETS AND FEEDBACK ON ACTUAL PERFORMANCE						
			FOR THE PERIOD 1 JULY 2023 – 31 DECEMBER 2023										
ID	Strategic Objective	Key Performance Indicator (KPI)	Unit of Measurement	Baseline 2022/2023	Annual Target 2023/24	Quarter 1 Targets	Quarter 2 Targets	Actual Performance Q1	Actual Performance Q2	Reason for deviation	Action to be taken	Source of supporting document	PMS Comments
					Plan by August 2023	August 2023				Council due to compressed response time		Management Plan	

### PERFORMANCE SUMMARY: ENVIRONMENTAL HEALTH

Mid-Year No of KPIs	Total number of targets	Target Achieved	Not Achieved	%
Quarter 1	1	0	1	0%
Quarter 2	2	0	2	0%
Average overall performance			0%	

## Mid-Year Budget and Performance Report

			Key Performance Area 6: SPATIAL RATIONALE DEVELOPMENT											
PERFORMANCE OBJECTIVES AND INDICATORS							MID - YEAR PERFORMANCE TARGETS AND FEEDBACK ON ACTUAL PERFORMANCE							
			FOR THE PERIOD 1 JULY 2023 – 31 DECEMBER 2023											
ID	Strategic Objective	Key Performance Indicator (KPI)	Unit of Measurement	Baseline 2022/2023	Annual Target 2023/24	Quarter 1 Targets	Quarter 2 Targets	Actual Performance Q1	Actual Performance Q2	Reason for deviation	Action to be taken	Source of supporting document	PMS Comments	
7.1	Spatial Rationale Development	100% compliance to SPLUMA	Adopted policies	2022/23 Policies were not approved by Council	8 Policies reviewed and approved by Council June 2024	-	8 Final reviewed policies submitted and approved by Council by Dec 2023	No target	Achieved  All 14 Policies approved by Council in May 2023	-	-	Council resolution and Copy of approved 8 policies.	Target Achieved	
7.3	Spatial Planning & Development	100% compliance to SPLUMA	Minutes and attendance registers	-	1 Municipal Planning Tribunal	1 Municipal Planning Tribunal conducted by	-	Not Achieved	No target	Members could not join the meeting due to another meeting	MPT sat on the 02 <sup>nd</sup> of October 2023	Attendance registers and minutes	Target Not Achieved  The meeting did not sit on the planned Quarter	

## Mid-Year Budget and Performance Report

			Key Performance Area 6: SPATIAL RATIONALE DEVELOPMENT										
PERFORMANCE OBJECTIVES AND INDICATORS							MID - YEAR PERFORMANCE TARGETS AND FEEDBACK ON ACTUAL PERFORMANCE						
			FOR THE PERIOD 1 JULY 2023 – 31 DECEMBER 2023										
ID	Strategic Objective	Key Performance Indicator (KPI)	Unit of Measurement	Baseline 2022/2023	Annual Target 2023/2024	Quarter 1 Targets	Quarter 2 Targets	Actual Performance Q1	Actual Performance Q2	Reason for deviation	Action to be taken	Source of supporting document	PMS Comments
					conducted Bi-annually by June 2024	September 2023				that was scheduled on the same date			
7.4	Spatial Planning & Development	100% compliance to SPLUMA	Invite, Minutes, attendance register	3 meetings held in 2022/23	Attended 4 quarterly SPLUM Meetings by June 2024	SPLUM meeting attended by Sept 2023	SPLUM meeting attended by Dec 2023	Not Achieved	Achieved  Attended virtually	-	-	Invitations, attendance registers, Minutes/report (Quarter 1)	Q1 - Target Not Achieved  Provided supporting documents are short
7.5	Spatial Planning & Development	Provision of sustainable Human Settlements in all 3	Council adopted plan	Human Settlement Sector Plan	Review of Human Settlements	Submission of the application to conduct	Consultation with Provincial CoGTA to review	Achieved	Not Achieved			Request letter to CoGTA (Quarter 1)	Q1 - Target Achieved

## Mid-Year Budget and Performance Report

			Key Performance Area 6: SPATIAL RATIONALE DEVELOPMENT										
PERFORMANCE OBJECTIVES AND INDICATORS							MID - YEAR PERFORMANCE TARGETS AND FEEDBACK ON ACTUAL PERFORMANCE						
			FOR THE PERIOD 1 JULY 2023 – 31 DECEMBER 2023										
ID	Strategic Objective	Key Performance Indicator (KPI)	Unit of Measurement	Baseline 2022/2023	Annual Target 2023/2024	Quarter 1 Targets	Quarter 2 Targets	Actual Performance Q1	Actual Performance Q2	Reason for deviation	Action to be taken	Source of supporting document	PMS Comments
		towns by June 2024		2022/23	nt Sector Plan by June 2024	review of the Housing Sector Plan	the Sector Plan					Attendance registers with consultations with COGTA (Quarter 12)	Q2 – Target Not Achieved
7.6	Spatial Planning & Development	Provision of sustainable Human Settlements I n all 3 towns by June 2024	Council adopted policy	Land Dispos al Policy in place by end of	Land Disposal Policy reviewed by	Submission of the application to review of the Land	Consultation with Provincial CoGTA to review	Achieved	Not Achieved			Application letter to CoGTA (Quarter 1)	Q1 - Target Achieved  Q2 – Target



## Mid-Year Budget and Performance Report

			Key Performance Area 6: SPATIAL RATIONALE DEVELOPMENT										
PERFORMANCE OBJECTIVES AND INDICATORS							MID - YEAR PERFORMANCE TARGETS AND FEEDBACK ON ACTUAL PERFORMANCE						
			FOR THE PERIOD 1 JULY 2023 – 31 DECEMBER 2023										
ID	Strategic Objective	Key Performance Indicator (KPI)	Unit of Measurement	Baseline 2022/2023	Annual Target 2023/24	Quarter 1 Targets	Quarter 2 Targets	Actual Performance Q1	Actual Performance Q2	Reason for deviation	Action to be taken	Source of supporting document	PMS Comments
				June 2024	June 2024	Disposal Policy	the Sector Plan					Attendance registers with consultations with COGTA (Quarter 12)	Not Achieved
7.7.	Spatial Planning & Development	Provision of sustainable Human Settlements in all 3 towns by June 2024	Council adopted policy	Municipal rental housing policy in place by 2022/23	Reviewed of Municipal Housing Rental	Submission of the application to conduct review of the	-	Not Achieved	No target	-	-	Application letter to CoGTA (Quarter 1)	Target Not Achieved  No Attachment

## Mid-Year Budget and Performance Report

			Key Performance Area 6: SPATIAL RATIONALE DEVELOPMENT										
PERFORMANCE OBJECTIVES AND INDICATORS							MID - YEAR PERFORMANCE TARGETS AND FEEDBACK ON ACTUAL PERFORMANCE						
			FOR THE PERIOD 1 JULY 2023 – 31 DECEMBER 2023										
ID	Strategic Objective	Key Performance Indicator (KPI)	Unit of Measurement	Baseline 2022/2023	Annual Target 2023/24	Quarter 1 Targets	Quarter 2 Targets	Actual Performance Q1	Actual Performance Q2	Reason for deviation	Action to be taken	Source of supporting document	PMS Comments
					Policy by June 2024	Housing Rental Policy Co							
7.8	Spatial Planning & Development	Provision of sustainable Human Settlements In all 3 towns by June 2024	Council adopted policy	New KPI	Reviewed Municipal sites allocation Policy by June 2024	Submission of the application to conduct review of the Housing Sector Plan	-	Not Achieved	No target	-	-	Application letter to CoGTA (Quarter 1)	Target Not Achieved  No Attachment
7.9	Spatial Rationale Development	Reviewed Commonage Management policy by June 2024	Council adopted policy	2022/23 Commonage management plan in place	Reviewed Commonage Management Plan by June 2024	-	Reviewed draft plan submitted to council by	No target	Not Achieved				Target not achieved

## Mid-Year Budget and Performance Report

			Key Performance Area 6: SPATIAL RATIONALE DEVELOPMENT										
PERFORMANCE OBJECTIVES AND INDICATORS							MID - YEAR PERFORMANCE TARGETS AND FEEDBACK ON ACTUAL PERFORMANCE						
			FOR THE PERIOD 1 JULY 2023 – 31 DECEMBER 2023										
ID	Strategic Objective	Key Performance Indicator (KPI)	Unit of Measurement	Baseline 2022/2023	Annual Target 2023/24	Quarter 1 Targets	Quarter 2 Targets	Actual Performance Q1	Actual Performance Q2	Reason for deviation	Action to be taken	Source of supporting document	PMS Comments
							December 2023						

Mid-Year No of KPIs	Total number of targets	Target Achieved	Not Achieved	%
Quarter 1	8	2	6	25%
Quarter 2	4	1	3	25%
Average overall performance			25%	

## Mid-Year Budget and Performance Report

### 4.STATUS OF CAPITAL PROJECTS AS AT 31 DECEMBER 2023

No	Project Description	Grant	Project Value	Status
1.	Rouxville/Roleleathunya: Construction of a sports facility	MIG	R 2 351 846.00	Project register
2.	Rouxville/Roleleathunya: Upgrading of the Rouxville Waste Water Treatment Works (WWTW)	MIG	R 3 487 260.00	Project registered
3.	Zastron/Matlakeng: Upgrading of the outfall sewer and waste water pump stations	MIG	R 17 419 119.00	Construction – 87%
4.	Installation of prepaid water meters in Zastron	WSIG	R 32 483 432.32	Procurement – 18%
5.	Upgrading of the Smithfield outfall sewer	WSIG	R 26 439 434.23	Construction – 21%
6.	Construction of an abstraction works on the Orange River and equipping of x2 raw water pump stations in Rouxville	WSIG	R 45 424 345.34	Construction – 78%

## Mid-Year Budget and Performance Report

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No	Project Description	Grant	Project Value	Status
7.	Upgrading of the Rouxville Water Treatment Works (WTW)	RBIG	R 49 234 242.45	Construction – 78%
8.	Construction of a 27km raw bulk water pipeline from the Orange River to Paisley dam in Rouxville	RBIG	R 112 435 432.34	Construction – 97%
9.	Electrification of households in Zastron 300 households Extension 10 and 186 household Extension 06 Rouxville	INEP	R 8 562 000.00	Construction – 45%

# Mid-Year Budget and Performance Report


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## Municipal Manager's Quality Certificate

I, **Mohale Sam Mopedi**, Acting Municipal Manager of Mohokare Local Municipality, hereby certify that –

- The section 71 monthly budget statement;
- The quarterly report on the implementation of the budget and financial state of affairs of the municipality, and
- The mid-year budget and performance assessment

for the month of December 2023, has been prepared in accordance with the Municipal Finance Management Act and regulations made under the Act.



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**ACTING MUNICIPAL MANAGER**

**24 January 2023**