

**LEJWELEPUTSWA
DISTRICT MUNICIPALITY**



SECTION 72

**MID-YEAR BUDGET AND PERFORMANCE REPORT
2024 - 2025 FINANCIAL YEAR**

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GLOSSARY

Term	Definition
Adjustments Budget	Prescribed in section 28 of the MFMA. The formal means by which a municipality may revise its annual budget during the year.
Allocations	Money received from Provincial or National Government or other municipalities.
Budget	The financial plan of the Municipality.
Budget related policy	Policy of a municipality affecting or affected by the budget, examples include tariff policy, rates policy, credit control and debt collection policy.
Capital expenditure	Spending on assets such as land, buildings and machinery. Any capital expenditure must be reflected as an asset on the Municipality's balance sheet.
Cash flow statement	A statement showing when actual cash will be received and spent by the Municipality. Cash payments do not always coincide with budgeted expenditure timings. For example, when an invoice is received by the Municipality it is shown as expenditure in the month it is received, even though it may not be paid in the same period.
DORA	Division of Revenue Act. Annual legislation that shows the total allocations made by national to provincial and local government.
Equitable share	A general grant paid to municipalities. It is predominantly targeted to help with free basic services.
Fruitless and wasteful expenditure	Expenditure that was made in vain and would have been avoided had reasonable care been exercised.
GFS	Government Finance Statistics. An internationally recognised classification system that facilitates like for like comparison between municipalities.
GRAP	Generally Recognised Accounting Practice. The new standard for municipal accounting.
IDP	Integrated Development Plan. The main strategic planning document of the Municipality.
MBRR	Local Government: Municipal Finance Management Act (56/2003): Municipal budget and reporting regulations.
Term	Definition

MFMA	Local Government: Municipal Finance Management Act (56/2003). The principle piece of legislation relating to municipal financial management. Sometimes referred to as the Act.
MTREF	Medium Term Revenue Expenditure Framework. A medium-term financial plan, usually 3 years, based on a fixed first year and indicative further two years' budget allocations. Also includes details of the previous and current years' financial position.
Operating expenditure	Spending on the day to day expenses of the Municipality such as salaries and wages.
Rates	Local Government tax based on the assessed value of a property. To determine the rates payable, the assessed ratable value is multiplied by the rate in the rand.
SDBIP	Service Delivery and Budget Implementation Plan. A detailed plan comprising quarterly performance targets and monthly budget estimates.
Strategic objectives	The main priorities of the Municipality as set out in the IDP. Budgeted spending must contribute towards the achievement of the strategic objectives.
Unauthorised expenditure	Generally, is spending without, or in excess of, an approved budget or vote, expenditure from a vote unrelated to the department or functional area covered by the vote, expenditure of money appropriated for a specific purpose, otherwise than for that specific purpose, spending of an allocation not in accordance with the conditions of the allocations.
Virement	A transfer of budget.
Virement policy	The policy that sets out the rules for budget transfers. Virements are normally allowed within a vote. Transfers between votes must be agreed by Council through an Adjustments Budget.
Vote	One of the main segments into which a budget is divided. In Lejweleputswa District Municipality this means at department level.

PART 1: PURPOSE AND LEGISLATIVE REQUIREMENT

The purpose of the report is to inform Council of the Lejweleputswa District Municipality's mid year actual performance for the Mid-year financial year against the approved budget in compliance with section 72 of the Municipal Finance Management Act, 56 of 2003.

As instructed by the Local Government: Municipal Finance management Act No. 56 of 2003, Chapter 8 on roles of the municipal officials, Section 72, the Accounting Officer must assess the half yearly performance of the municipality and this is required to be done by 25th January every year to be submitted to Mayor, National and Provincial Treasuries.

The strategic objective of this report is to ensure good governance finance viability and management of optimal organizational development and transformation to execute its mandate.

In terms of Section 72 of the Municipal Finance Management Act No. 56 of 2003

1. "The accounting officer of a municipality must by 25 January of each year —
 - (a) assess the performance of the municipality during the first half of the financial year, taking into account —
 - (i) the monthly statements referred to in section 71 for the first half of the financial year
 - (ii) the municipality's service delivery performance during the first half of the financial year, and the service delivery targets and performance indicators set in the service delivery and budget implementation plan;
 - (iii) the past year's annual report, and progress on resolving problems identified in the annual report; and
 - (iv) the performance of every municipal entity under the sole or shared control of the municipality, taking into account reports in terms of section 88 from any such entities; and
 - (b) submit a report on such assessment to —
 - (i) the mayor of the municipality;
 - (ii) the National Treasury; and
 - (iii) the relevant provincial treasury.
2. The statement referred to in section 71(1) for the sixth month of a financial year may be incorporated into the report referred to in subsection (1)(b) of this section.

The Accounting Officer must, as part of the review -

- (a) Make recommendations as to whether an adjustment budget is necessary; and
- (b) Recommend revised projections for the revenue and expenditure to the extent that this may be necessary

1. EXECUTIVE SUMMARY

1.1 Introduction

In accordance with Section 71(1) of the Municipal Finance Management Act (MFMA), I submit the required statement on the state of Lejweleputswa District Municipality budget reflecting the particulars up until the end of December 2024.

1.2 Consolidated Performance

Against annual budget

Council approved the First Adjustment budget in October 2024.

Operating revenue by type

The total operating revenue budget (both Exchange and Non-Exchange Revenue) amounts to R 194,295,724 for 2024/2025 financial year.

1.2.1 Operating expenditure allocation

The total operating expenditure for the 2024/2025 financial year has been appropriated at R 242,585,834 resulting in an operating budget deficit of R48,290,110.

(a) Capital expenditure

The capital budget of R3,800,000 for 2024/25 is the largest allocation. The capital budget is funded from our own Capital Replacement Fund. The Capital Replacement Fund, which is established as a result of the successful financial recovery of the municipality, contributes R3,800,000 of the capital expenditure.

1.2.2 Cash flows

The cash flow is currently positive and the total Cash and Cash Equivalents as at 31st December 2024 is R83,765 million.

Aged Consumer Debtors Analysis

The debtor's collection rate, in days, indicates to the average number of days required for a municipality to receive payment from its consumers for bills/invoices issued to them for services. The table below shows that the collection rate was 0 for 0-30 days and for Over 1 year stands at **R31,034 Million**.

1.3 Material Variances from SDBIP (Service Delivery and Budget Implementation Plan).

The variances on the SDBIP is part of the this report on non-financial information for the period started 01 July 2024 to 31 December 2024.

1.4 Remedial or Corrective steps

The problems identified during the previous year's annual report have, where relevant, been taken into account. Unresolved problems are being followed up and corrective action implemented where possible.

The municipality has, as part of the Auditor-General's recommendation, developed the remedial audit action plan to follow up and implement corrective actions for unresolved problems.

The Auditor-General report is included in the 2023/2024 Annual Report and the report will be tabled at Council as per MFMA sections 127 to 129.

1.5 Conclusion

After assessing the performance of the Municipality for the first Six Months, an adjustment budget will be tabled to Council in February on the operational revenue and expenditure to address major variances that have been noted at the mid-term.

Together with the adjustments budget, a report on the revised SDBIP will also be taken to Council for approval.

Mr. M.L MAKHETHA
DISTRICT MUNICIPAL MANAGER
DATE: 24/01/2025

2. IN-YEAR BUDGET STATEMENT TABLES

2.1 MONTHLY BUDGET STATEMENTS

2.1.1 Table C1: S71 Monthly Budget Statement Summary

This table provides a summary of the most important information by pulling its information from the other tables to follow.

DC18 Lejweleputswa - Table C1 Consolidated Monthly Budget Statement Summary - M06 December

Description	2022/23	Budget Year 2023/24							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	–	–	–	–	–	–	–		–
Service charges	–	–	–	–	–	–	–		–
Investment revenue	8 322	5 390	5 390	127	2 729	2 695	34	1%	5 390
Transfers and subsidies - Operational	148 118	153 761	153 761	48 897	112 209	76 880	35 328	46%	153 761
Other own revenue	1 137	262	262	128	269	131	138	105%	262
Total Revenue (excluding capital transfers and contributions)	157 578	159 413	159 413	49 152	115 206	79 706	35 500	45%	159 413
Employee costs	112 120	120 434	120 434	9 549	54 445	60 217	(5 771)	-10%	120 434
Remuneration of Councillors	10 332	11 220	11 220	904	5 675	5 610	65	1%	11 220
Depreciation and amortisation	3 913	5 871	5 871	–	–	2 936	(2 936)	-100%	5 871
Interest	–	–	–	–	–	–	–		–
Inventory consumed and bulk purchases	3 214	2 462	2 462	165	863	1 231	(368)	-30%	2 462
Transfers and subsidies	7 100	17 135	17 135	1 137	11 318	8 568	2 750	32%	17 135
Other expenditure	34 666	50 581	50 581	6 460	24 073	25 290	(1 216)	-5%	50 581
Total Expenditure	171 343	207 703	207 703	18 216	96 374	103 850	(7 476)	-7%	207 703
Surplus/(Deficit)	(13 765)	(48 290)	(48 290)	30 937	18 832	(24 144)	42 976	-178%	(48 290)
Transfers and subsidies - capital (monetary allocations)	4 000	–	–	360	814	–	814		–
Transfers and subsidies - capital (in-kind)	–	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions	(9 765)	(48 290)	(48 290)	31 297	19 646	(24 144)	43 790	-181%	(48 290)
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	(9 765)	(48 290)	(48 290)	31 297	19 646	(24 144)	43 790	-181%	(48 290)
Capital expenditure & funds sources									
Capital expenditure	1 606	7 400	7 400	230	1 700	3 700	(2 000)	-54%	7 400
Capital transfers recognised	–	–	–	–	–	–	–		–
Borrowing	–	–	–	–	–	–	–		–
Internally generated funds	1 606	7 400	7 400	230	1 700	3 700	(2 000)	-54%	7 400
Total sources of capital funds	1 606	7 400	7 400	230	1 700	3 700	(2 000)	-54%	7 400
Financial position									
Total current assets	110 383	64 088	64 088	30 226	120 296	(24 806)			64 088
Total non current assets	52 052	56 783	56 783	230	54 496	764			56 783
Total current liabilities	24 617	22 588	22 588	(806)	17 901	102			22 588
Total non current liabilities	19 869	18 468	18 468	–	19 869	–			18 468
Community wealth/Equity	117 949	79 815	79 815	31 262	137 022	(24 145)			79 815
Cash flows									
Net cash from (used) operating	(3 969)	(43 081)	(43 081)	29 807	6 513	(21 540)	(28 053)	130%	141 649
Net cash from (used) investing	(1 359)	(7 400)	(7 400)	–	17	(3 700)	(3 717)	100%	7 400
Net cash from (used) financing	–	–	–	–	–	–	–		–
Cash/cash equivalents at the month/year end	106 198	61 045	61 045	112 727	112 727	(25 240)	(137 967)	547%	255 246
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	–	–	–	–	–	–	–	30 998	30 998
Creditors Age Analysis									
Total Creditors	135	–	–	–	–	–	–	–	135

2.1.2 Table C2: Monthly Budget Statement – Financial Performance

(standard classification)

This table reflects the operating budget (Financial Performance) in the standard classifications which are the government finance statistics functions and sub-functions. These are used by National Treasury to assist the compilation of national and international accounts for comparison purposes, regardless of the unique organisational structures used by the different institutions.

The main functions are in our municipality is Governance and Administration; Economic and Environmental Services. It is for this reason that Financial Performance is reported in standard classification, Table C2, and by municipal vote, Table C3.

DC18 Lejweleputswa - Table C2 Consolidated Monthly Budget Statement - Financial Performance (functional classification) - M06 December										
Description	Ref	2023/24 Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	Budget Year 2024/25 YearTD Budget	YTD Variance	YTD Variance	Full Year Forecast
R thousands										
Revenue - Functional									%	
<i>Governance and administration</i>		163,886	163,504	194,296	51,500	119,363	137,825	(18,462)	-13%	194,296
Executive and council		152,680	156,942	187,734	51,270	115,598	134,044	(18,446)	-14%	187,734
Finance and administration		11,206	6,562	6,562	231	3,765	3,781	(16)	0%	6,562
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		94	-	-	-	-	-	-	-	-
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		94	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		-	-	-	-	-	-	-	-	-
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	163,979	163,504	194,296	51,500	119,363	137,825	(18,462)	-13%	194,296
Expenditure - Functional										
<i>Governance and administration</i>		157,333	156,326	187,118	20,172	85,605	93,558	(7,953)	-9%	187,118
Executive and council		97,679	85,082	115,874	13,356	54,100	57,937	(3,836)	-7%	115,874
Finance and administration		59,654	71,244	71,244	6,816	31,504	35,622	(4,117)	-12%	71,244
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		39,082	43,214	43,214	3,064	18,327	21,607	(3,279)	-15%	43,214
Community and social services		14,321	15,988	15,988	1,143	6,869	7,994	(1,124)	-14%	15,988
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		24,760	27,226	27,226	1,921	11,458	13,613	(2,155)	-16%	27,226
<i>Economic and environmental services</i>		11,107	11,379	11,379	753	4,858	5,689	(832)	-15%	11,379
Planning and development		11,107	11,279	11,279	753	4,820	5,639	(820)	-15%	11,279
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	100	100	-	38	50	(12)	-24%	100
<i>Trading services</i>		-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
<i>Other</i>		831	875	875	-	248	437	(190)	-43%	875
Total Expenditure - Functional	3	208,353	211,794	242,586	23,989	109,037	121,292	(12,255)	-10%	242,586
Surplus/ (Deficit) for the year		(44,373)	(48,290)	(48,290)	27,511	10,326	16,533	(6,208)	-38%	(48,290)

2.1.3 Table C3: Monthly Budget Statement – Financial Performance (revenue and expenditure by municipal vote)

The operating expenditure budget is approved by Council on the municipal vote level.

The municipal votes reflect the organisational structure of the municipality which is made up of the following directorates: Executive & Council, Finance and Administration, Planning and development and, Community Services.

DC18 Lejweleputswa - Table C3 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) -										
Vote Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands										
Revenue by Vote	1									
Vote 1 - EXECUTIVE & COUNCIL		152,680	156,942	187,734	51,270	115,598	134,044	(18,446)	-13.8%	187,734
Vote 2 - FINANCE AND ADMINISTRATION		11,206	6,562	6,562	231	3,765	3,781	(16)	-0.4%	6,562
Vote 5 - HEALTH		94	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	163,979	163,504	194,296	51,500	119,363	137,825	(18,462)	-13.4%	194,296
Expenditure by Vote	1									
Vote 1 - EXECUTIVE & COUNCIL		97,679	85,082	115,874	13,356	54,100	57,937	(3,836)	-6.6%	115,874
Vote 2 - FINANCE AND ADMINISTRATION		59,654	71,244	71,244	6,816	31,504	35,622	(4,117)	-11.6%	71,244
Vote 3 - PLANNING AND DEVELOPMENT		11,107	11,279	11,279	753	4,820	5,639	(820)	-14.5%	11,279
Vote 4 - COMMUNITY AND SOCIAL SERVICES		14,321	15,988	15,988	1,143	6,869	7,994	(1,124)	-14.1%	15,988
Vote 5 - HEALTH		24,760	27,326	27,326	1,921	11,496	13,663	(2,167)	-15.9%	27,326
Vote 6 - OTHER		831	875	875	-	248	437	(190)	-43.4%	875
Total Expenditure by Vote	2	208,353	211,794	242,586	23,989	109,037	121,292	(12,255)	-10.1%	242,586
Surplus/ (Deficit) for the year	2	(44,373)	(48,290)	(48,290)	27,511	10,326	16,533	(6,208)	-37.5%	(48,290)

2.1.4 Table C4: Monthly Budget Statement – Financial Performance (revenue and expenditure)

This table reflects the operating and actual figure of the financial Performance. The table informs the actual performance on the revenue by source and the expenditure by type against the approved annual budget.

DC18 Lejweleputswa - Table C4 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure) - M06 December										
Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	Full Year Forecast
Revenue									%	
Exchange Revenue		10 299	5 562	5 562	201	3 216	2 781	435	16%	5 562
Sale of Goods and Rendering of Services		25	-	-	-	1	-	1		-
Interest earned from Receivables		159	165	165	1	5	83	(78)	-94%	165
Interest earned from Current and Non-Current Assets		9 661	5 300	5 300	193	3 099	2 650	449	17%	5 300
Licence and permits		94	-	-	-	-	-	-		-
Operational Revenue		361	97	97	7	111	48	62	129%	97
Non-Exchange Revenue		153 680	157 942	157 942	51 300	116 147	118 376	(2 229)	-2%	157 942
Transfer and subsidies - Operational		153 977	157 942	157 942	51 300	116 147	118 376	(2 229)	-2%	157 942
Other Gains		(298)	-	-	-	-	-	-		-
Total Revenue (excluding capital transfers and		163 979	163 504	163 504	51 500	119 363	121 157	(1 794)	-1%	163 504
Expenditure By Type										
Employee related costs		125 976	136 048	136 048	10 729	62 517	68 024	(5 507)	-8%	136 048
Remuneration of councillors		11 160	11 427	11 427	995	6 195	5 714	481	8%	11 427
Inventory consumed		3 306	2 139	2 139	238	1 035	1 070	(35)	-3%	2 139
Debt impairment		156	-	-	-	-	-	-		-
Depreciation and amortisation		4 530	5 871	5 871	-	-	2 936	(2 936)	-100%	5 871
Contracted services		24 379	19 663	19 663	2 575	10 356	9 831	525	5%	19 663
Transfers and subsidies		16 016	11 622	42 414	6 175	16 321	21 207	(4 886)	-23%	42 414
Operational costs		24 211	25 024	25 024	3 277	12 614	12 511	103	1%	25 024
Losses on Disposal of Assets		(2)	-	-	-	-	-	-		-
Other Losses		(1 379)	-	-	-	-	-	-		-
Total Expenditure		208 353	211 794	242 586	23 989	109 037	121 292	(12 255)	-10%	242 586
Surplus/(Deficit)		(44 373)	(48 290)	(79 082)	27 511	10 326	(135)	10 460	(0)	(79 082)
Transfers and subsidies - capital (monetary allocations)		-	-	30 792	-	-	16 668	(16 668)	(0)	30 792
Surplus/(Deficit) after capital transfers & contributions		(44 373)	(48 290)	(48 290)	27 511	10 326	16 533			(48 290)
Surplus/(Deficit) after income tax		(44 373)	(48 290)	(48 290)	27 511	10 326	16 533			(48 290)
Surplus/(Deficit) attributable to municipality		(44 373)	(48 290)	(48 290)	27 511	10 326	16 533			(48 290)
Surplus/ (Deficit) for the year		(44 373)	(48 290)	(48 290)	27 511	10 326	16 533			(48 290)

2.1.5 Table C5: Monthly Budget Statement - Capital Expenditure (Municipal vote, standard classification and funding)

DC18 Lejweleputswa - Table C5 Consolidated Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding - M06 December)										
Vote Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - EXECUTIVE & COUNCIL		1 664	550	550	(22)	40	275	(235)	-85%	550
Vote 2 - FINANCE AND ADMINISTRATION		837	750	750	50	293	375	(82)	-22%	750
Vote 3 - PLANNING AND DEVELOPMENT		101	100	100	-	60	50	10	21%	100
Vote 4 - COMMUNITY AND SOCIAL SERVICES		471	200	200	100	100	100	(0)	0%	200
Vote 5 - HEALTH		143	200	200	-	1	100	(99)	-99%	200
Total Capital Multi-year expenditure	4,7	3 215	1 800	1 800	128	495	900	(405)	-45%	1 800
Single Year expenditure appropriation	2									
Vote 2 - FINANCE AND ADMINISTRATION		3 612	-	-	-	-	-	-	-	-
Vote 5 - HEALTH		-	2 000	2 000	-	-	1 000	(1 000)	-100%	2 000
Total Capital single-year expenditure	4	3 612	2 000	2 000	-	-	1 000	(1 000)	-100%	2 000
Total Capital Expenditure	3	6 827	3 800	3 800	128	495	1 900	(1 405)	-74%	3 800
Capital Expenditure - Functional Classification										
Governance and administration		6 113	1 300	1 300	28	332	650	(318)	-49%	1 300
Executive and council		1 664	550	550	(22)	41	275	(234)	-85%	550
Finance and administration		4 449	750	750	50	292	375	(83)	-22%	750
Community and public safety		614	300	300	100	103	150	(47)	-31%	300
Community and social services		471	200	200	100	100	100	(0)	0%	200
Health		143	100	100	-	3	50	(47)	-93%	100
Economic and environmental services		101	2 200	2 200	-	59	1 100	(1 041)	-95%	2 200
Planning and development		101	100	100	-	60	50	10	21%	100
Environmental protection		-	2 100	2 100	-	(1)	1 050	(1 051)	-100%	2 100
Total Capital Expenditure - Functional Classification	3	6 827	3 800	3 800	128	495	1 900	(1 405)	-74%	3 800
Funded by:										
Internally generated funds		7 102	3 800	3 800	128	495	1 900	(1 405)	-74%	3 800
Total Capital Funding	7	7 102	3 800	3 800	128	495	1 900	(1 405)	-74%	3 800

2.1.6 Table C6: Monthly Budget Statement – Financial Position

Table C6 is the Statement of Financial Position as required by the MBRR (C-Schedule template) and is in the format as required by National Treasury taking into consideration the MSCOA requirements.

DC18 Lejweleputswa - Table C6 Consolidated Monthly Budget Statement - Financial Position - M06 December						
Description	Ref	2023/24	Budget Year 2024/25			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD Actual	Full Year Forecast
R thousands						
ASSETS	1					
Current assets						
Cash and cash equivalents		70 620	57 558	57 558	83 765	57 558
Trade and other receivables from exchange transactions		(161)	10	10	5	10
Receivables from non-exchange transactions		172	412	412	10	412
Current portion of non-current receivables		-	-	-	-	-
Inventory		-	-	-	-	-
VAT		2 478	3 466	3 466	2 901	3 466
Other current assets		5	5	5	-	5
Total current assets		73 113	61 450	61 450	86 681	61 450
Non current assets						
Investments		-	-	-	-	-
Investment property		-	-	-	-	-
Property, plant and equipment		53 725	49 891	49 891	54 082	49 891
Biological assets		-	-	-	-	-
Living and non-living resources		-	-	-	-	-
Heritage assets		-	-	-	-	-
Intangible assets		116	89	89	254	89
Trade and other receivables from exchange transactions		-	-	-	-	-
Non-current receivables from non-exchange transactions		-	-	-	-	-
Other non-current assets		0	0	0	0	0
Total non current assets		53 841	49 980	49 980	54 336	49 980
TOTAL ASSETS		126 954	111 431	111 431	141 017	111 431
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Financial liabilities		-	-	-	-	-
Consumer deposits		-	-	-	-	-
Trade and other payables from exchange transactions		28 598	20 157	20 157	17 542	20 157
Trade and other payables from non-exchange transactions		5 544	-	-	21 825	-
Provision		1 871	1 148	1 148	448	1 148
VAT		-	-	-	0	-
Other current liabilities		-	-	-	-	-
Total current liabilities		36 013	21 305	21 305	39 815	21 305
Non current liabilities						
Financial liabilities		-	-	-	-	-
Provision		4 185	4 292	4 292	4 185	4 292
Long term portion of trade payables		-	-	-	-	-
Other non-current liabilities		16 651	15 577	15 577	16 651	15 577
Total non current liabilities		20 836	19 869	19 869	20 836	19 869
TOTAL LIABILITIES		56 849	41 174	41 174	60 651	41 174
NET ASSETS	2	70 105	70 257	70 257	80 365	70 257
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		130 844	123 884	123 884	80 365	123 884
Reserves and funds		(60 739)	(53 626)	(53 626)	-	(53 626)
Other		-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	70 105	70 257	70 257	80 365	70 257

2.1.7 Table C7: Monthly Budget Statement – Cash Flow

Table C7 includes the balance of the Cashbook

DC18 Lejweleputswa - Table C7 Consolidated Monthly Budget Statement - Cash Flow - M06 December										
Description	Ref	2023/24 Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	Budget Year 2024/25				
R thousands					YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast	
CASH FLOW FROM OPERATING ACTIVITIES	1									
Receipts										
Property rates		-	-	-	-	-	-		-	
Service charges		-	-	-	-	-	-		-	
Other revenue		1,287	97	97	-	48	(48)	-100%	97	
Transfers and Subsidies - Operational		152,981	157,942	157,942	50,987	114,762	118,376	(3,614)	-3%	148,176
Transfers and Subsidies - Capital		22,687	-	30,792	-	-	16,668	(16,668)	-100%	30,792
Interest		9,661	5,300	5,300	193	193	2,650	(2,457)	-93%	5,300
Dividends		-	-	-	-	-	-		-	
Payments										
Suppliers and employees		(215,117)	(199,069)	(199,069)	(24,080)	(101,230)	(99,534)	1,695	-2%	(16,589)
Interest		-	-	-	-	-	-		-	
Transfers and Subsidies		-	-	-	-	-	-		-	
NET CASH FROM/(USED) OPERATING ACTIVITIES		(28,501)	(35,730)	(4,938)	27,100	13,725	38,208	24,483	64%	167,776
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		25	-	-	-	-	-	-		-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-		-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-		-
Payments										
Capital assets		(7,102)	(3,800)	(3,800)	(131)	(580)	(1,900)	(1,320)	69%	3,800
NET CASH FROM/(USED) INVESTING ACTIVITIES		(7,076)	(3,800)	(3,800)	(131)	(580)	(1,900)	(1,320)	69%	3,800
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		-	-	-	-	-	-	-		-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-		-
Payments										
Repayment of borrowing		-	-	-	-	-	-	-		-
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	-	-	-	-	-	-		-
NET INCREASE/ (DECREASE) IN CASH HELD		(35,577)	(39,530)	(8,738)	26,969	13,145	36,308			171,576
Cash/cash equivalents at beginning:		106,197	106,197	106,197	56,796	70,620	106,197			70,620
Cash/cash equivalents at month/year end:		70,620	66,667	97,459	83,765	83,765	142,505			242,195

PART 2 – SUPPORTING DOCUMENTATION

3.1 DEBTORS' ANALYSIS

Table SC3 is the only debtors (VAT included) report required by the MBRR and is in the format as required by National Treasury and was implemented from July 2013.

DC18 Lejweleputswa - Supporting Table SC3 Monthly Budget Statement - aged debtors - M06 December													
Description	NT Code	Budget Year 2024/25										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts iLo Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over1Yr	Total	Total over 90 days		
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1600	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	15 511	15 511	15 511	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	(0)	-	-	-	-	-	-	15 524	15 523	15 524	-	-
Total By Income Source	2000	(0)	-	-	-	-	-	-	31 035	31 034	31 035	-	-
2023/24 - totals only													
Debtors Age Analysis By Customer Group													
Organs of State	2200	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	2300	-	-	-	-	-	-	-	-	-	-	-	-
Households	2400	-	-	-	-	-	-	-	-	-	-	-	-
Other	2500	(0)	-	-	-	-	-	-	31 035	31 034	31 035	-	-
Total By Customer Group	2600	(0)	-	-	-	-	-	-	31 035	31 034	31 035	-	-

4. CREDITORS' ANALYSIS

4.1 SUPPORTING TABLE SC4

The outstanding creditors amount to R 14,000, which is within the acceptable norms.

DC18 Lejweleputswa - Supporting Table SC4 Monthly Budget Statement - aged creditors - M06 December										
Description	NT Code	Budget Year 2024/25								
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total
R thousands										
Creditors Age Analysis By Customer Type										
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	14	-	-	-	-	-	-	-	14
Auditor General	0800	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	14	-	-	-	-	-	-	-	14

5. ALLOCATION AND GRANT RECEIPTS AND EXPENDITURE

5.1 SUPPORTING TABLE SC6 - GRANT RECEIPTS

DC18 Lejweleputswa - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M06 December										
Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands										
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		154 011	157 942	157 942	50 987	118 481	118 344	137	0,1%	(4 883)
Operational Revenue/General Revenue/Equitable Share		149 132	153 059	153 059	50 987	114 762	114 762	-		-
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		1 428	1 322	1 322	-	926	661	265	40,1%	(1 322)
Local Government Financial Management Grant [Schedule 5B]		1 000	1 000	1 000	-	1 000	1 000	-		(1 000)
Rural Road Asset Management Systems Grant		2 451	2 561	2 561	-	1 793	1 921	(128)	-6,7%	(2 561)
Provincial Government:		-	-	-	-	-	-	-		-
District Municipality:		-	-	-	-	-	-	-		-
Other grant providers:		-	-	-	-	-	-	-		-
Total Operating Transfers and Grants	5	154 011	157 942	157 942	50 987	118 481	118 344	137	0,1%	(4 883)
Capital Transfers and Grants										
National Government:		-	-	30 792	-	13 947	16 668	(2 721)	-16,3%	30 792
Municipal Infrastructure Grant [Schedule 5B]		-	-	30 792	-	13 947	16 668	(2 721)	-16,3%	30 792
Provincial Government:		-	-	-	-	-	-	-		-
District Municipality:		-	-	-	-	-	-	-		-
Other grant providers:		-	-	-	-	-	-	-		-
Total Capital Transfers and Grants	5	-	-	30 792	-	13 947	16 668	(2 721)	-16,3%	30 792
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	154 011	157 942	188 734	50 987	132 428	135 012	(2 584)	-1,9%	25 909

5.2 SUPPORTING TABLE SC7 (1) – GRANT EXPENDITURE

DC18 Lejweleputswa - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M06 December										
Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		4 846	4 883	4 883	313	1 729	3 582	(1 852)	-51,7%	(4 883)
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		1 428	1 322	1 322	283	1 091	661	430	65,1%	(1 322)
Local Government Financial Management Grant [Schedule 5B]		1 000	1 000	1 000	30	638	1 000	(362)	-36,2%	(1 000)
Rural Road Asset Management Systems Grant		2 418	2 561	2 561	-	-	1 921	(1 921)	-100,0%	(2 561)
Total operating expenditure of Transfers and Grants:		4 846	4 883	4 883	313	1 729	3 582	(1 852)	-51,7%	(4 883)
Capital expenditure of Transfers and Grants										
National Government:		-	-	30 792	-	-	16 668	(16 668)	-100,0%	(30 792)
Municipal Infrastructure Grant [Schedule 5B]		-	-	30 792	-	-	16 668	(16 668)	-100,0%	(30 792)
Total capital expenditure of Transfers and Grants		-	-	30 792	-	-	16 668	(16 668)	-100,0%	(30 792)
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		4 846	4 883	35 675	313	1 729	20 250	(18 520)	-91,5%	(35 675)

5.3 SUPPORTING TABLE SC7 (2) – GRANT EXPENDITURE ROLLOVERS

- No grant expenditure rollovers for the municipality

6. EMPLOYEE RELATED COSTS

6.1 SUPPORTING TABLE SC8

The table below reports on the salaries, allowances and benefits of staff in terms of section 66 of the Local Government: Municipal Finance Management Act, 2003 (Act No 56 of 2003).

DC18 Lejweleputswa - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M06 December										
Summary of Employee and Councillor remuneration	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands										
	1	A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		6 635	6 718	6 718	567	4 169	3 359	810	24%	6 718
Pension and UIF Contributions		650	249	249	56	404	124	280	225%	249
Medical Aid Contributions		413	448	448	31	243	224	19	8%	448
Motor Vehicle Allowance		1 973	2 005	2 005	168	1 183	1 002	180	18%	2 005
Cellphone Allowance		762	1 199	1 199	70	350	600	(250)	-42%	1 199
Other benefits and allowances		727	809	809	103	644	405	240	59%	809
Sub Total - Councillors		11 160	11 427	11 427	995	6 992	5 714	1 279	22%	11 427
% increase	4		2,4%	2,4%						2,4%
Senior Managers of the Municipality	3									
Basic Salaries and Wages		4 230	6 436	6 436	494	3 344	3 218	126	4%	6 436
Performance Bonus		547	901	901	—	—	451	(451)	-100%	901
Cellphone Allowance		82	131	131	7	42	65	(23)	-35%	131
Sub Total - Senior Managers of Municipality		4 859	7 468	7 468	501	3 386	3 734	(348)	-9%	7 468
% increase	4		53,7%	53,7%						53,7%
Other Municipal Staff										
Basic Salaries and Wages		71 895	76 596	76 596	6 614	46 025	38 298	7 727	20%	76 596
Pension and UIF Contributions		11 838	12 608	12 608	1 160	8 059	6 304	1 755	28%	12 608
Medical Aid Contributions		5 835	6 044	6 044	548	3 854	3 022	832	28%	6 044
Overtime		1 308	1 624	1 624	122	840	812	28	3%	1 624
Motor Vehicle Allowance		13 691	15 276	15 276	1 281	9 015	7 638	1 377	18%	15 276
Cellphone Allowance		361	382	382	41	258	191	67	35%	382
Housing Allowances		584	635	635	49	338	317	20	6%	635
Other benefits and allowances		7 268	8 202	8 202	194	1 517	4 101	(2 584)	-63%	8 202
Payments in lieu of leave		4 521	2 603	2 603	217	1 518	1 301	217	17%	2 603
Long service awards		—	612	612	—	—	306	(306)	-100%	612
Post-retirement benefit obligations	2	3 816	3 998	3 998	—	—	1 999	(1 999)	-100%	3 998
Sub Total - Other Municipal Staff		121 117	128 580	128 580	10 228	71 423	64 290	7 133	11%	128 580
% increase	4		6,2%	6,2%						6,2%
Total Parent Municipality		137 137	147 475	147 475	11 724	81 802	73 737	8 064	11%	147 475
Unpaid salary, allowances & benefits in arrears:										
Board Members of Entities										
Sub Total - Executive members Board	2	—	—	—	—	—	—	—		—
% increase	4									
Senior Managers of Entities										
Sub Total - Senior Managers of Entities	4	—	—	—	—	—	—	—		—
% increase	4									
Other Staff of Entities										
Sub Total - Other Staff of Entities	4	—	—	—	—	—	—	—		—
% increase	4									
Total Municipal Entities		—	—	—	—	—	—	—		—
TOTAL SALARY, ALLOWANCES & BENEFITS		137 137	147 475	147 475	11 724	81 802	73 737	8 064	11%	147 475
% increase	4		7,5%	7,5%						7,5%
TOTAL MANAGERS AND STAFF		125 976	136 048	136 048	10 729	74 809	68 024	6 786	10%	136 048

7. CAPITAL EXPENDITURE

7.1 SUPPORTING TABLE SC12

DC18 Lejweleputswa - Supporting Table SC12 Consolidated Monthly Budget Statement - capital expenditure trend - M06 December										
Month	2023/24	Budget Year 2024/25								
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	% spend of Original Budget	
R thousands								%		
Monthly expenditure performance trend										
July	–	317	317	1	1	317	315	99,6%	0%	
August	484	317	317	92	93	633	540	85,2%	2%	
September	459	317	317	208	301	950	649	68,3%	8%	
October	400	317	317	327	629	1 267	638	50,4%	17%	
November	128	317	317	17	646	1 583	937	59,2%	17%	
December	230	317	317	128	774	1 900	1 126	59,3%	20%	
January	167	317	317	–	774	2 217	1 443	65,1%	20%	
February	97	317	317	–	774	2 533	1 760	69,5%	20%	
March	185	317	317	–	774	2 850	2 076	72,9%	20%	
April	4 065	317	317	–	774	3 167	2 393	75,6%	20%	
May	1 244	317	317	–	774	3 483	2 710	77,8%	20%	
June	(631)	317	317	–	774	3 800	3 026	79,6%	20%	
Total Capital expenditure	6 827	3 800	3 800	774						

7.2 SUPPORTING TABLE SC13(a)

DC18 Lejweleputswa - Supporting Table SC13a Consolidated Monthly Budget Statement - capital expenditure on new assets by asset class - M06										
Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands	1									
Other assets		200	–	–	–	–	–	–		–
Operational Buildings		200	–	–	–	–	–	–		–
Municipal Offices	✔	200	✔	✔	✔	✔	✔	–	✔	–
Intangible Assets		176	150	150	13	138	75	63	83,6%	150
Licences and Rights	✔	176	✔	150	✔	138	✔	75	✔	150
Computer Software and Applications	✔	176	✔	150	✔	138	✔	75	✔	150
Computer Equipment		–	300	300	115	219	150	69	45,9%	300
Computer Equipment	✔	–	✔	300	✔	219	✔	150	✔	300
Furniture and Office Equipment		4 557	1 050	1 050	(1)	414	525	(111)	-21,2%	1 050
Furniture and Office Equipment	✔	4 557	✔	1 050	✔	414	✔	525	✔	1 050
Machinery and Equipment		1 710	2 000	2 000	–	–	1 000	(1 000)	-100,0%	2 000
Machinery and Equipment	✔	1 710	✔	2 000	✔	–	✔	1 000	✔	2 000
Total Capital Expenditure on new assets	1	6 642	3 500	3 500	128	770	1 750	980	56,0%	3 500

7.3 SUPPORTING TABLE SC13(b)

DC18 Lejweleputswa - Supporting Table SC13b Consolidated Monthly Budget Statement - capital expenditure on renewal of existing assets by asset											
Description	Ref	2023/24	Budget Year 2024/25								
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast	
R thousands	1										
Other assets			185	300	300	-	3	150	(147)	-97,7%	300
Operational Buildings			185	300	300	-	3	150	(147)	-97,7%	300
Municipal Offices			185	300	300	-	3	150	(147)	-97,7%	300
Housing			-	-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing assets	1		185	300	300	-	3	150	147	97,7%	300

7.4 SUPPORTING TABLE SC13(c)

DC18 Lejweleputswa - Supporting Table SC13c Consolidated Monthly Budget Statement - expenditure on repairs and maintenance by asset class										
Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands	1									
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		2 418	2 561	2 561	385	1 171	1 280	(109)	-8,5%	2 561
Roads Infrastructure		2 418	2 561	2 561	385	1 171	1 280	(109)	-8,5%	2 561
Road Structures		2 418	2 561	2 561	385	1 171	1 280	(109)	-8,5%	2 561
Other assets		1 355	472	472	197	204	236	(32)	-13,7%	472
Operational Buildings		1 355	472	472	197	204	236	(32)	-13,7%	472
Municipal Offices		1 355	472	472	197	204	236	(32)	-13,7%	472
Computer Equipment		-	371	371	-	-	185	(185)	-100,0%	371
Computer Equipment		-	371	371	-	-	185	(185)	-100,0%	371
Furniture and Office Equipment		1	111	111	-	5	55	(51)	-91,8%	111
Furniture and Office Equipment		1	111	111	-	5	55	(51)	-91,8%	111
Machinery and Equipment		-	70	70	-	-	35	(35)	-100,0%	70
Machinery and Equipment		-	70	70	-	-	35	(35)	-100,0%	70
Transport Assets		116	310	310	-	37	155	(118)	-75,9%	310
Transport Assets		116	310	310	-	37	155	(118)	-75,9%	310
Total Repairs and Maintenance Expenditure	1	3 890	3 895	3 895	581	1 417	1 947	530	27,2%	3 895

7.5 SUPPORTING TABLE SC13(d)

DC18 Lejweleputswa - Supporting Table SC13d Consolidated Monthly Budget Statement - depreciation by asset class - M06 December										
Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands	1									
Other assets		2 774	2 855	2 855	-	-	1 428	(1 428)	-100,0%	2 855
Operational Buildings		2 774	2 855	2 855	-	-	1 428	(1 428)	-100,0%	2 855
Municipal Offices		2 774	2 855	2 855	-	-	1 428	(1 428)	-100,0%	2 855
Intangible Assets		57	114	114	-	-	57	(57)	-100,0%	114
Licences and Rights		57	114	114	-	-	57	(57)	-100,0%	114
Computer Software and Applications		57	114	114	-	-	57	(57)	-100,0%	114
Computer Equipment		321	929	929	-	-	465	(465)	-100,0%	929
Computer Equipment		321	929	929	-	-	465	(465)	-100,0%	929
Furniture and Office Equipment		907	966	966	-	-	483	(483)	-100,0%	966
Furniture and Office Equipment		907	966	966	-	-	483	(483)	-100,0%	966
Machinery and Equipment		344	825	825	-	-	413	(413)	-100,0%	825
Machinery and Equipment		344	825	825	-	-	413	(413)	-100,0%	825
Transport Assets		126	181	181	-	-	91	(91)	-100,0%	181
Transport Assets		126	181	181	-	-	91	(91)	-100,0%	181
Total Depreciation	1	4 530	5 871	5 871	-	-	2 936	2 936	100,0%	5 871

7.6 SUPPORTING TABLE SC13(e)

- No capital expenditure on upgrading of existing assets

8 MUNICIPAL MANAGERS QUALITY CERTIFICATION

8.1 Quality Certification

I, **Motlatsi, Lesley Makhetha**, the Municipal Manager of Lejweleputswa District Municipality, hereby certify that –

- The Mid-term Performance Assessment report and supporting documentation have been prepared in accordance with Municipal Management Act and the Regulations made under the Act, and that the Performance Assessment has been done properly to ensure that it is a true reflection of what has taken place with effect from 01 July 2023 to 31 December 2024 and is consistent with the Integrated Development Plan (IDP), Budget and SDBIP of the municipality.

Print name : Mr. Motlatsi Lesley Makhetha

Capacity : District Municipal Manager:

Signature : _____

Date : 24 January 2025

PART 3

NON FINANCIAL INFORMATION (SDBIP) LEJWELEPUTSWA DISTRICT MUNICIPALITY

1. OVERVIEW OF PERFORMANCE WITHIN THE ORGANISATION.

Municipal Performance management system is a tool used to measure the implementation of Organisational strategies. It is a planning tool used to monitor, measure and review set municipal indicators in order to ascertain effectiveness, efficiency and service delivery impact by the Municipality.

Performance management provides mechanism to measure whether strategic targets set by an organisation and employees are met.

The Constitution of South Africa 1996, Section 152 which deals with the objectives of Local Government flags on Accountable Government as a requirement. These upsurges the principle of Section 195 (i) which are linked to performance management which are as follows:

- Promotion of efficient , economic and effective usage of resources
- Accountable public administration
- Promotion of Transparency through provision of information
- To be responsive to needs of own community
- Through facilitation of public service culture and accountability amongst staff members.

Municipal systems act 2000 requires municipalities to establish a Performance management system and Municipal Finance Management Act requires proper alignment between municipal budget and its integrated development plan and encourages monitoring of performance of budget against IDP through Service Delivery budget Implementation plan.

In addition , Regulation 7(I) Of Local Government : Municipal planning and Performance management regulations, 2001 states that a municipality management system entails a framework which deals on how a municipality 's cycle and processes of performance planning , monitoring, measurement, review, reporting and improvement will be conducted including determining roles of different role players. Relevance of Performance is not only on the municipality it extends to municipal employees, external service providers and municipal entities like our own LDA.

The municipality adopted its own Framework which was approved by Council in September 2008. Lejweleputswa recently reviewed its policy on December 2020.

1.1 LEGISLATIVE REQUIREMENTS

This Annual Performance Report has been compiled in compliance with the requirements of section 46 (1) of the Local Government: Municipal Systems Act, 2000; which stipulates as follows:

- (1) A municipality must prepare for each financial year a performance report reflecting –
 - (a) the performance of the Municipality and each external service provider during that financial year;
 - (b) a comparison of the performance referred to in paragraph (a) with targets set for performance in the previous financial year; and
 - (c) Measures taken to improve performance.

1.2 ORGANISATION PERFORMANCE

This Report reflects actual performance of the Municipality as measured against the performance indicators and targets in its Integrated Development Plan (IDP) and Service Delivery and Budget Implementation Plan (SDBIP) for 2023/2024.

The format of the report will reflect the Municipality's Key Performance Indicators (KPI) per Municipal Key Performance Area. Each Key Municipal KPA has a number as set out in municipal IDP which was deliberately designed by the Lejweleputswa District Municipality to focus its development initiatives in a more coherent and organised manner.

This report will also endeavour to report to Council the Municipality's performance in terms of the five (5) National Government's Strategic key Performance Areas for local government mentioned below

- (1) Basic Service Delivery;
- (2) Local Economic Development;
- (3) Municipal Institutional Transformation and Development;
- (4) Municipal Financial Viability and Management and
- (5) Good Governance and Public Participat

1.3 FOLLOWED PERFORMANCE SYSTEM FOR 2023/24

The municipality followed its adopted Framework which was approved by Council in September 2008 which was reviewed on December 2020.

1.4 THE IDP AND BUDGET

The IDP was adopted for 2023/24 and the Budget was approved by Council in June 2023. Municipal's strategic goals and objectives are linked to the budget through the SDBIP. The SDBIP serves as management performance tool and forms part of Lejweleputswa's performance management system.

The Municipality endeavoured during the development of the Top Layer as well as with the development of its SDBIP that the "SMART" principle was adhered to in the setting of indicators and objectives. Emphasis was placed on ensuring that targets were specific and time bound, thus making it measurable.

The IDP was developed for 2022-2027.

Performance Management Checklist

	Performance Management Framework	All MSA s57/56 Performance contracts signed	Audit Committee	Municipal Public Accounts Committee (MPAC)	Quarterly Performance Reporting to Council	Annual Reporting to Council
In Place?	Yes	Yes	Yes	Yes	Yes	Yes

1.5 The Service Delivery and Budget Implementation Plan

The organisational performance is evaluated by means of a municipal scorecard (Top Layer SDBIP) at organisational level and through the Service Delivery Budget Implementation Plan (SDBIP) at departmental levels.

The SDBIP is a plan that converts the IDP and budget into measurable criteria on how, where and when the strategies, objectives and normal business process of the municipality is implemented. It also allocates responsibility to directorates to deliver the services in terms of the IDP and Budget.

The MFMA Circular No.13 prescribes that:

- The IDP and budget must be aligned
- The budget must address the strategic priorities
- The SDBIP should indicate what the municipality is going to do during next 12 months
- and The SDBIP should form the basis for measuring the performance against goals set during the budget /IDP processes.

The overall assessment of actual performance against targets set for the Key Performance Indicators as documented in the SDBIP is illustrated in terms of the following assessment methodology:

Monitoring and Evaluation

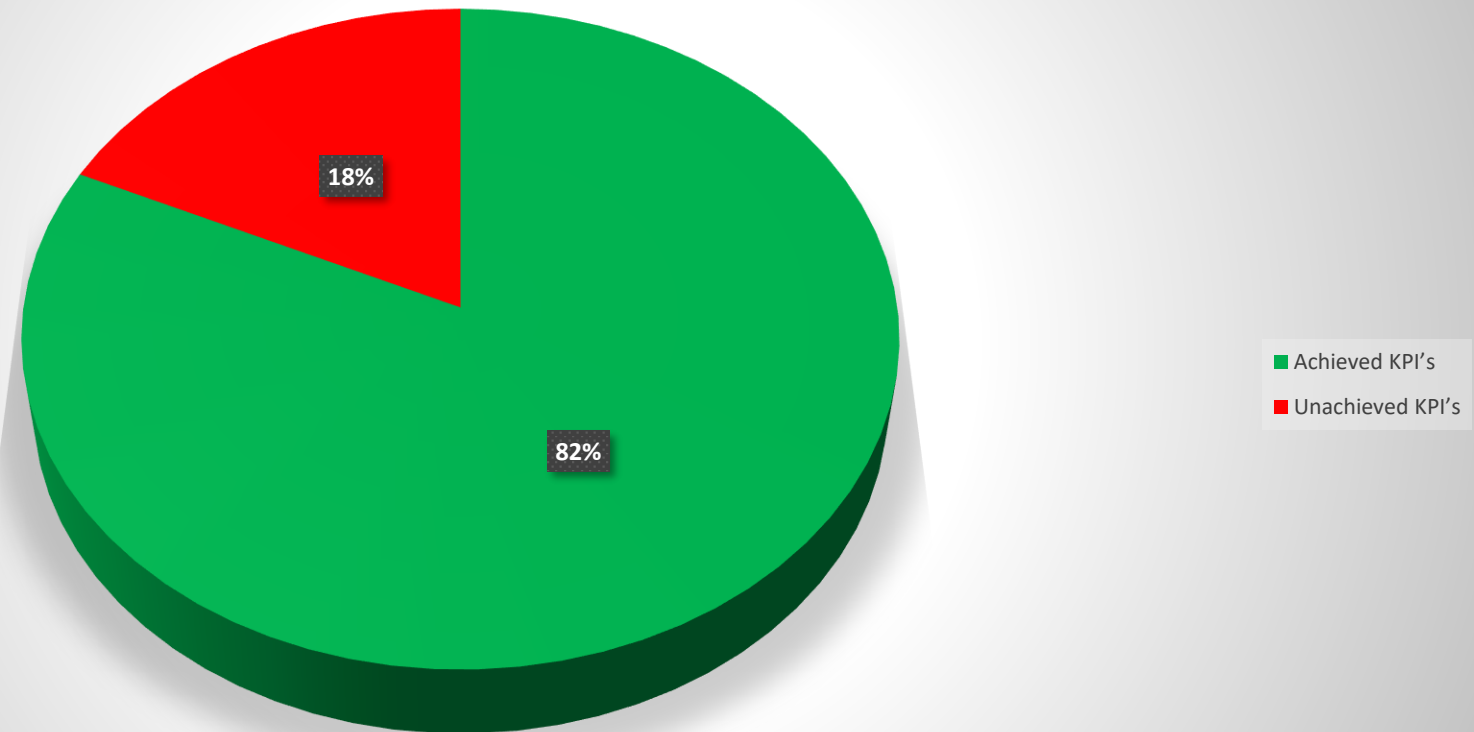
Category	Performance Ratings	Risk Rating	Risk Priority
KPI Not Achieved	Target 1 to 50	15 - 25	High
KPI Partially Achieved	Target 50 to 99	10 - 14	Medium
KPI Achieved	Target 100 and More	1 - 9	Low

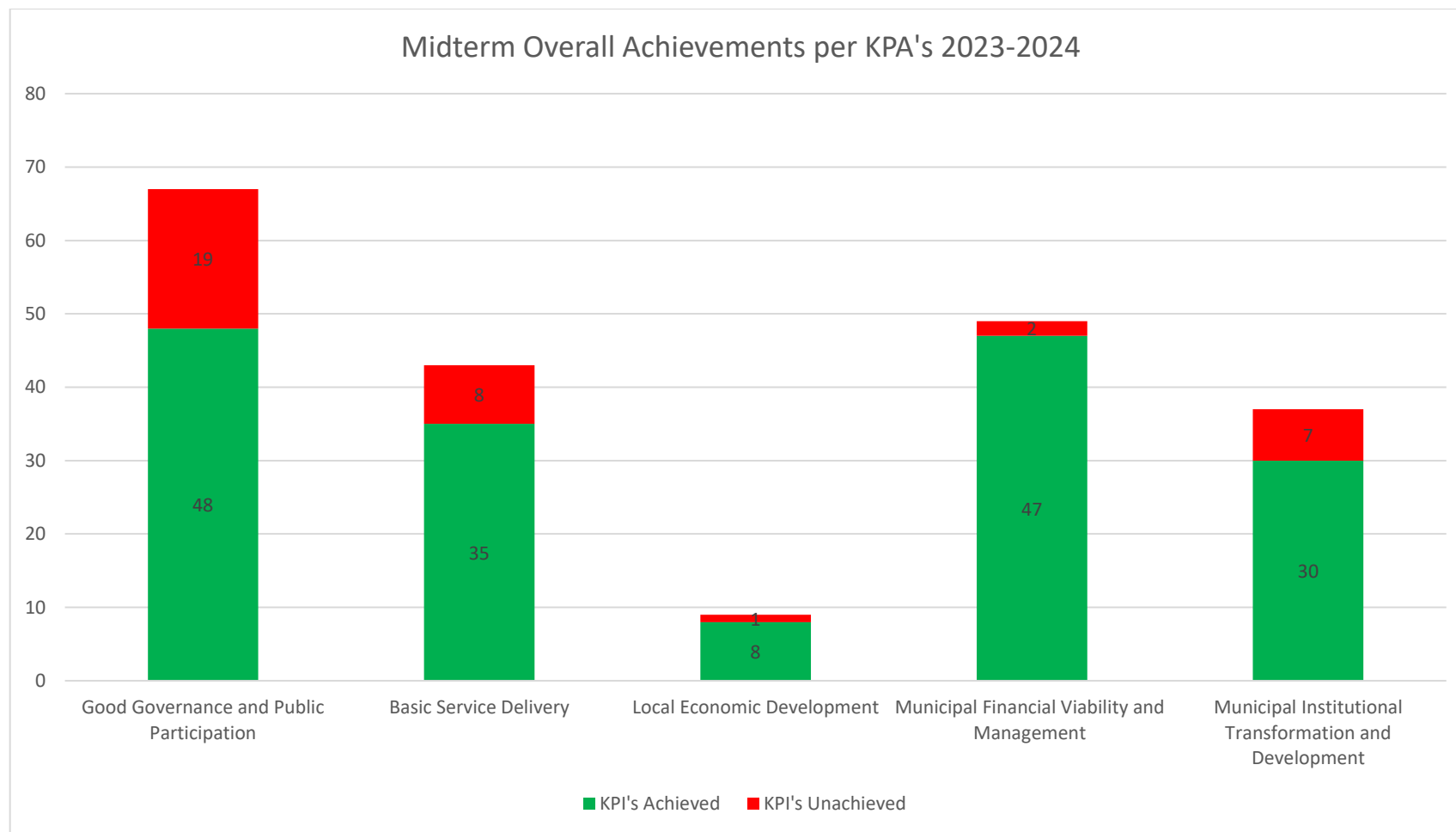
- All Kpi's are set with a deadline and failure to achieve these objectives impedes all municipality's objective (Service Delivery)
- At the beginning of the Quarter Risk assessments were performed on various Departments as an early warning on Risks which may hinder Departments in achieving their objectives. Corrective Measures to counter such risks were identified and all HOD's were made aware.
- All Kpi's not met poses a high risk to the municipality and that Recommended Corrective measures not applied or were not effective.
- All Kpi's Partially met it's a sign that Corrective measures were not fully effective and that Risks on these Kpi's be monitored regularly or new Controls be developed.
- All Kpi's well met Corrective measures are effective

PLANNED TARGETS VS ACTUAL RESULTS FOR THE MIDTERM 2022/2023 FINANCIAL YEAR (JULY 2023 – DECEMBER 2023)

Lejweleputswa District Municipality		Key Performance Areas				
		Good Governance and Public Participation	Basic Service Delivery	Local Economic Development	Municipal Financial Viability and Management	Municipal Institutional Transformation and Development
Achieved KPI's		48	35	8	47	30
Unachieved KPI's		19	8	1	2	7
Total KPI's		68	43	9	49	37

Midterm Overall Achievements for 2023-2024





Key Performance Area1: Good Governance And Public Participation

Office of the Executive Mayor

ID	IDP Strategic Objective	Strategies	KPI	Unit of Measurement	Project Name	Risk Assessment Q 2 Yes /No	Budget	Mid-term budget Spent	Year 2023 – 24	Tgt Midterm 2023-24		Midterm Tgt Achvd 2023-24		M & E	I A	Remedial Action and Reasons for Over/Under Achievement
										Q1	Q2	Q1	Q2			
1.1	To ensure development of legally compliant and credible IDPs in the district & local municipalities within the district	Ensure that the municipality's IDP is aligned with the IDPs of local municipalities within the district, and that all IDPs incorporate communities and stakeholders' views and inputs and that they are prepared in accordance with the prescribed framework.	3 IDP Rep Forum Meetings by 30 June 2024.	Number of IDP Rep Forum Meetings by 30 June 2024.	IDP Rep Forum	12	60 000	59 500	2	0	1		1	Achieved		
1.2	To promote ethical behaviour & social values & principles enshrined in the country's constitution among the communities within the District	Engage communities through various special programs of the municipality in pursuance of promotion of ethical behaviour and values.	6 moral regeneration awareness campaigns in the district targeting, gangsterism and drug abuse learners by 30 June 2024.	Number of moral regeneration awareness campaigns in the district targeting learners, gangsterism and drug abuse held by 30 June 2024.	Moral regeneration	6	300 000	184 250	6	1	2	2	1	Achieved		

Key Performance Area1: Good Governance And Public Participation

Office of the Executive Mayor

ID	IDP Strategic Objective	Strategies	KPI	Unit of Measurement	Project Name	Risk Assessment Q 2 Yes /No	Budget	Mid-term budget Spent	Year 2023 – 24	Tgt Midterm 2023-24		Midterm Tgt Achvd 2023-24		M & E	I A	Remedial Action and Reasons for Over/Under Achievement
										Q1	Q2	Q1	Q2			
1.3	To strengthen a meaningful community participation and interaction program.	Develop and implement annual community participation and interaction program.	Community awareness campaigns in the district targeting the interest of designated groups i.e. elderly, women, and people with disabilities and children by 30 June 2024	Number of community awareness campaigns in the district targeting the interests of designated groups' i.e. A. elderly, B. Women, C. People with disabilities and D. Children by 30 June 2024.	Targeted Campaigns A. elderly, B. Women, C. People with disabilities and D. Children	2	1,100 000	810 657.92	1	0	1		1	Achieved		
										0	1		0	Not Achieved		
										0	0		1	Achieved		
										0	1		1	Achieved		
1.4	Celebrate Mandela day	1 Mandela Day held by 30 June 2024	Number of Mandela day held by 30 June 2024	Mandela day		3	80 000	80 000	1	1		1		Achieved		
1.5	To raise awareness towards the reduction in the prevalence of HIV/AIDS in the district	In collaboration with the District Department of Health and all stakeholders work with HIV/AIDS profile HIV/AIDS	4 HIV/AIDS awareness campaigns in the district targeting youth, men and women	Number of HIV/AIDS awareness campaigns in the district targeting youth, men, women	HIV and AIDS awareness campaigns	8	55 000	30 000	4	1	1	1	1	Achieved		

Key Performance Area1: Good Governance And Public Participation

Office of the Executive Mayor

ID	IDP Strategic Objective	Strategies	KPI	Unit of Measurement	Project Name	Risk Assessment Q 2 Yes /No	Budget	Mid-term budget Spent	Year 2023 – 24	Tgt Midterm 2023-24		Midterm Tgt Achvd 2023-24		M & E	I A	Remedial Action and Reasons for Over/Under Achievement
										Q1	Q2	Q1	Q2			
		awareness campaigns and promote regular HIV testing & disclosure amongst Communities within the District.	schools held by 30 June 2024	and schools held by 30 June 2024												
1.6	To promote functionality of DAC	Coordinate District Aids Council meetings	Coordinate 2 District Aids Council meetings by 30 June 2024	Number of DAC meetings coordinated by 30 June 2024	DAC	6	150 000	96 550	2	0	1	1	1	Achieved		
1.7	To ensure that the needs of young people are catered for	Organize youth activities in the District	2 Youth activities organized by 30 June 2024	Number of youth development activities organized by June 2024	Youth development	2	650 000	427 000	2	0	1		1	Achieved		
1.8	To provide assistance to destitute family members	Assist destitute family members during times of need	Prepare 4 quarterly reports in assisting destitute families in times of need	Number of reports generated on families assisted by 30 June 2024	Grant -in – Aid	8	200 000	78 196.85	4	1	1	0	1	Achieved		

Key Performance Area1: Good Governance And Public Participation

Office of the Executive Mayor

ID	IDP Strategic Objective	Strategies	KPI	Unit of Measurement	Project Name	Risk Assessment Q 2 Yes /No	Budget	Mid-term budget Spent	Year 2 2023 – 24	Tgt Midterm 2023-24		Midterm Tgt Achvd 2023-24		M & E	I A	Remedial Action and Reasons for Over/Under Achievement
										Q1	Q2	Q1	Q2			
			by 30 June 2024													
1.9	To plan, coordinate & support sports amongst the youth	Ensure exposure of youth to new opportunities in sports.	Host 1 annual OR Tambo Games by 30 June 2024	Number of annual OR Tambo Games hosted by 30 June 2024	OR Tambo games		800 000	616 126.88	1	0	1		1	Achieved		
1.11	Ensure coordination of 16 days of activism against women and children abuse in the district	Raise awareness campaign of 16 days of activism against women and children abuse	Convene one campaign on 16 days of activism against women and children abuse by 30 June 2024	Number of campaign on 16 days of activism against women and children launched 30 June 2024	16 Days of activism	5	100 000	-	1	0	1		1	Achieved		
1.13	To Address the plight of indigent households in our District	Coordinate four food Gardens within the District	4 Food Gardens Coordinated within the District by 30 June 2024	Number of Food Gardens Coordinated within the District by 30 June 2024	Poverty Alleviation	6	400 000	400 000	4	1	1	1	1	Achieved		
1.14	To reduce gender base violence in our communities (District)	Convene Gender Base Violence awareness	Conduct Gender based violence awareness	Number of Gender Based Violence Campaigns	Gender Base Violence	6	400 000	296 952.98	1	0	1	3		Achieved		

Key Performance Area1: Good Governance And Public Participation

Office of the Executive Mayor

ID	IDP Strategic Objective	Strategies	KPI	Unit of Measurement	Project Name	Risk Assessment Q 2 Yes /No	Budget	Mid-term budget Spent	Year 2 2023 – 24	Tgt Midterm 2023-24		Midterm Tgt Achvd 2023-24		M & E	I A	Remedial Action and Reasons for Over/Under Achievement
										Q1	Q2	Q1	Q2			
		campaigns in the District	campaigns by 30 June 2024	conducted by 30 June 2024												
1.16	Preserve our cultural heritage by educating the youth in our District	Ensure that the District organizes annual cultural day/expo to celebrate our rich African cultural diversity	Annual cultural day celebrated by 30 June 2024	Number of cultural days celebrated by 30 June 2024	Cultural Day		200 000	56 000	1	1	0	1				
1.17	Engage youth in District Mayoral sports and games to encourage them to be active in sports	To partner with local municipalities within the District in organising and hosting 2 mayoral District Sports and games annually	2 annual Mayoral District sports and games are hosted by 30 June 2024	Number of Mayoral District sports and games are hosted by 30 June 2024	District Sports and Mayoral games		150 000	34 950	2	1	1	0	1	Not Achieved		

Municipal Strategic Focus	Midterm Target Kpi's		Achieved KPI's		Unachieved KPI's		Midterm Achievement in %
	Q1	Q2	Q1	Q2	Q1	Q2	
1	9	15	7	14	2	1	88
	24		21		3		

Key Performance Area1: Good Governance And Public Participation

Office of the Speaker

ID	IDP Strategic Objective	Strategies	KPI	Unit of Measurement	Project Name	Risk Assessment Q 2 Yes/No	Budget	Mid-term budget Spent	Year 2 2023 – 24	Tgt Midterm 2023-24		Midterm Tgt Achvd 2023-24		M & E	IA	Remedial Action and Reasons for Over/Under Achievement
										Q1	Q2	Q1	Q2			
1.21	Mobilizing community members to access departmental facilities	By mobilizing community members in local municipalities	Outreach programs in local municipalities by 30 June 2024	Number of outreach Programme coordinated by 30 June 2024	Facilitate access to ID document and other related documents		500 000	271 360	4	1	1	1	2	Achieved		
1.23	Effective and efficient oversight through section 79 committees	Convene section 79 committees	Convene 4 MPAC meetings Convene 4 MPAC performance oversight municipal visits Convene section 79 committees	4 MPAC meetings 4 MPAC performance and oversight sessions 2 RULES Committee meetings Convene section 79 committees	Oversight and Performance monitoring	5			4	1	1	1	0	Not Achieved Meetings were planned to take place in December but were postponed		Q2 meetings postponed to the 17/18/19 January 2024
							150 000		4	1	1	0	0	Not Achieved		A visit was planned in December to the ZR Mahabane site but was interrupted by the president's visit to the District. A site visit is planned in Q3 and a report will be submitted. Target will be revised in the SDBIP

Key Performance Area1: Good Governance And Public Participation

Office of the Speaker

ID	IDP Strategic Objective	Strategies	KPI	Unit of Measurement	Project Name	Risk Assessment Q 2 Yes/No	Budget	Mid-term budget Spent	Year 2 2023 – 24	Tgt Midterm 2023-24		Midterm Tgt Achvd 2023-24		M & E	IA	Remedial Action and Reasons for Over/Under Achievement
										Q1	Q2	Q1	Q2			
1.26	Provide platform of participation by all Speakers in the District.	Convene 2 Speakers forum a year	2 Speakers forum Convened.	Number of Speakers Forums Convened by 30 June 2024.	Speakers' forum.	10	100 000	46 373.75	2	0	1		0	Minutes not submitted		
1.27	Create positive competition of ward councillors & ward committees	Organize ward committee and ward Councillors good performance awards	1 Annual ward Councillors and ward committee awards ceremony	1 Annual ward Councillors and ward committee awards ceremony	Councillors and Ward Committee Competition		720 000	551 950	1	1	0	0	1	Achieved It was realised that most ward committee are not operational, the office decided to change to the summit to try and revive the committees.		
1.28	Celebrate national and special days	1 District celebration.	Convene 1 District celebration.	1 District women's celebration summit.	District Women's Celebration Summit.	10	600 000	599 715	1	1	0	1		Achieved		
1.29	To contribute to the development of government programs	Convene Youth Councils	1 Youth Council convened by 30 June 2024	Number of Youth Councils convened by 30 June 2024	Youth Council		500 000	124 150	1	1	0	1		Achieved		

Key Performance Area1: Good Governance And Public Participation Office of the Speaker

ID	IDP Strategic Objective	Strategies	KPI	Unit of Measurement	Project Name	Risk Assessment Q 2 Yes/No	Budget	Mid-term budget Spent	Year 2 2023 – 24	Tgt Midterm 2023-24		Midterm Tgt Achvd 2023-24		M & E	IA	Remedial Action and Reasons for Over/Under Achievement
										Q1	Q2	Q1	Q2			
	To promote local artist	Afford them the opportunity by attending arts and cultural festivals provincially and nationally to expose their talents	4 Artists afforded the opportunity	Number of Artists afforded the opportunity by 30 June 2024	Promotion of Local Artists		250 00	122 230	4	1	1	0	2	Achieved		

Municipal Strategic Focus	Midterm Target Kpi's		Achieved KPI's		Unachieved KPI's		Midterm Achievement in %
	Q1	Q2	Q1	Q2	Q1	Q2	
1	7	6	4	3	3	3	54
	13		7		6		

Key Performance Area1: Good Governance And Public Participation

Office of the Municipal Manager

ID	IDP Strategic Objective	Strategies	KPI	Unit of Measurement	Project Name	Risk Assessment Q 2 Yes /No	Budget	Mid-year budget spent	Year 2 2023–24	Tgt Midterm 2023-24		Midterm Tgt Achvd 2023-24		M & E	IA	Remedial Action and Reasons for Over/Under Achievement
										Q1	Q2	Q1	Q2			
1.31	To build a risk conscious culture within the organization.	Reduction of high risk levels to tolerable levels by performing risk assessment, updating risk registers and following up on implementation of risk treatment plans by departments	4 quarterly risk assessment performed by 30 June 2024 and risk register and risk mitigation plans subsequently updated.	Number of quarterly risk assessment performed by 30 June 2024 and risk register and risk mitigation plans subsequently updated.	Risk Management	6			4	1	1	1	1	Achieved		
1.32	To ensure Good Governance practices to ensure effective, functioning municipality	Fully comply with the provisions of the municipality's Performance Management System from planning to reporting.	Submit 1 signed SDBIP to Council, Cogta and Treasury for the 2023/24 budget year and	Number of signed SDBIP submitted to Council and Cogta and Treasury for the 2023/24 budget year	SDBIP	6			1	1	0	1		Achieved SDBIP was submitted to Cogta in October after all the appointed HOD signed their performance agreements		

Key Performance Area1: Good Governance And Public Participation

Office of the Municipal Manager

ID	IDP Strategic Objective	Strategies	KPI	Unit of Measurement	Project Name	Risk Assessment Q 2 Yes /No	Budget	Mid-year budget spent	Year 2 2023–24	Tgt Midterm 2023-24		Midterm Tgt Achvd 2023-24		M & E	IA	Remedial Action and Reasons for Over/Under Achievement
										Q1	Q2	Q1	Q2			
1.33	To enhance the: Achieving individual employee goals of employees along with organizational objectives. Also, enhance the skills and personal development of employees and encourage work that helps in fulfilling business goals.	Fully comply with the provisions of the municipality's Performance Management Development System from planning to reporting.	Signed Performance Agreements for all staff members including Section 57 Managers, and MM by July 2023	Number of annual performance agreements signed and approved by council by 14 July 2023. All Staff Performance Agreements signed by – within 60 days of the new year	Performanc e Agreements	6			5	5	0	4	4	Achieved		
					Staff Performanc e Agreements				All Staff	1	0	0		Not Achieved		Level 2-5 will be signing in Q2 and all staff will depend on the alignment of job descriptions, skills development and signing by

Key Performance Area1: Good Governance And Public Participation

Office of the Municipal Manager

ID	IDP Strategic Objective	Strategies	KPI	Unit of Measurement	Project Name	Risk Assessment Q 2 Yes /No	Budget	Mid-year budget spent	Year 2 2023–24	Tgt Midterm 2023-24		Midterm Tgt Achvd 2023-24		M & E	IA	Remedial Action and Reasons for Over/Under Achievement
										Q1	Q2	Q1	Q2			
																Staff, Unions and Executive Managers
1.34	To ensure Good Governance practices to ensure effective, functioning municipality	Fully comply with the provisions of the Municipality's Performance Management System from planning to reporting.	Performance assessment reports for 5 senior managers (including the Municipal Manager) concluded and signed-off not later than 30 days after the end of each quarter during 2022/23 Non-formal: Quarter 1 (October) and Quarter 3 (April) assessments Formal Assessments: Midterm assessments (Febr	Number of performance assessment reports not later than 30 days after the end of each quarter by 30 June 2024	Performance Assessments	8			4	1	1	1	1	Achieved		

Key Performance Area1: Good Governance And Public Participation

Office of the Municipal Manager

ID	IDP Strategic Objective	Strategies	KPI	Unit of Measurement	Project Name	Risk Assessment Q 2 Yes /No	Budget	Mid-year budget spent	Year 2 2023–24	Tgt Midterm 2023-24		Midterm Tgt Achvd 2023-24		M & E	IA	Remedial Action and Reasons for Over/Under Achievement
										Q1	Q2	Q1	Q2			
			uary/March) and Annual Assessments (November/December)After Audit Outcomes													
1.35	To ensure Good Governance practices to ensure effective, functioning municipality	Fully comply with theprovisions of the municipality's Performance Management System from planning to reporting,	1 annual performance report for 2022/23 signed-off and submitted to the Auditor-General by 31 August 2023	Number of annual performance reports by 31 August 2023.	Annual Performance Report	9			1	1	0	1		Achieved		
1.38	To provide an effective M&E framework, which is, designed to measure progress towards achievement of the overall	Fully comply with the provisions of the municipality's Performance Management System from planning to reporting.	Submit quarterly performance monitoring & evaluation report to Council by 30 June 2024	Number of performance monitoring and evaluation reports submitted to Council by 30 June 2024.	Performance Monitoring and evaluation	6			4	1	1	1	1	Achieved		

Key Performance Area1: Good Governance And Public Participation

Office of the Municipal Manager

ID	IDP Strategic Objective	Strategies	KPI	Unit of Measurement	Project Name	Risk Assessment Q 2 Yes /No	Budget	Mid-year budget spent	Year 2 2023–24	Tgt Midterm 2023-24		Midterm Tgt Achvd 2023-24		M & E	IA	Remedial Action and Reasons for Over/Under Achievement
										Q1	Q2	Q1	Q2			
	goal and objectives.															
1.39	To promote and facilitate Inter-Governmental Relations amongst stakeholders in the district.	Facilitate compliance with the principles of co-operative government and intergovernmental relations within the district.	IGR Meetings (Political, Technical, CFO, DCF, CSF) convened by 30 June 2024	Number of IGR meetings held by 30 June 2024.	IGR	4			4	1	1	2	2	Achieved		
1.40	To ensure oversight over the affairs of the municipality	Provide assurance as to the effectiveness of internal controls of the municipality through Internal Audit service	4 quarterly Internal Audit reports on the performance assessment of the controls within the municipality submitted to the Audit – Committee by 30 June 2023	Number of quarterly Internal Audit reports on the performance assessment of the controls within the municipality submitted to the Audit – Committee by 30 June	Internal audit reports	3			4	1	1	0	0	Not Achieved There is a draft report that shows IA performed reviews PI and the AFS.		Audit Committee not yet appointed

Key Performance Area1: Good Governance And Public Participation

Office of the Municipal Manager

ID	IDP Strategic Objective	Strategies	KPI	Unit of Measurement	Project Name	Risk Assessment Q 2 Yes /No	Budget	Mid-year budget spent	Year 2 2023–24	Tgt Midterm 2023-24		Midterm Tgt Achvd 2023-24		M & E	IA	Remedial Action and Reasons for Over/Under Achievement
										Q1	Q2	Q1	Q2			
				2024.												
1.41	To ensure oversight over the affairs of the municipality	Submit the quarterly internally audited performance reports and the annual report to the audit Committee & MPAC	4 quarterly performance reports and a draft annual report for 2022/23 internally audited and submitted to the Audit Committee & MPAC by 30 June 2024.	A. Number of quarterly performance report internally audited B. and annual report submitted to the Audit Committee & MPAC by 30 June 2024.	Internal Audit/Performance report internally audited	3 3			4 1	1	1	0	0	Not Achieved There is a draft report that shows IA performed reviews PI and the AFS.		Audit Committee not yet appointed
1.43	Ensure effective branding of LDM and communication with all its stakeholders	Reflect quarterly Communication of Achievements of the Municipality through newsletters, print and electronic Data	Advertise in various media sources by 30 June 2024.	Number of Adverts in the Media by 30 June 2024.	Adverts in the Media		242 826	171 600	10	2	2	4	0	Not Achieved		
1.44			Quarterly progress reports on the	Number of progress reports on the	Implementation of Staff Regulations	10			4	1	1	0	0	Not Achieved No report submitted to show progress		

Key Performance Area1: Good Governance And Public Participation

Office of the Municipal Manager

ID	IDP Strategic Objective	Strategies	KPI	Unit of Measurement	Project Name	Risk Assessment Q 2 Yes /No	Budget	Mid-year budget spent	Year 2 2023–24	Tgt Midterm 2023-24		Midterm Tgt Achvd 2023-24		M & E	IA	Remedial Action and Reasons for Over/Under Achievement
										Q1	Q2	Q1	Q2			
			implementation of Staff Regulations	implementation of Staff Regulations	(Internal Audit Report)									on the implementation of staff regulations		

Municipal Strategic Focus	Midterm Target Kpi's		Achieved KPI's		Unachieved KPI's		Midterm Achievement in %
	Q1	Q2	Q1	Q2	Q1	Q2	
1	17	9	8	8	5	5	62
	26		16		10		

Key Performance Area 2 : Basic Service Delivery And Infrastructure Development

ID	IDP Strategic Objective	Strategies	KPI	Unit of Measureme nt	Project Name	Risk Asses sment Q 2 Yes /No	Bud get	Mid- year budg et spent	Ye ar 2 20 23 – 24	Tgt Midterm 2023-24		Midterm Tgt Achvd 2023-24		M & E	IA	Remedial Action and Reasons for Over/Under Achievement
										Q1	Q2	Q1	Q2			
TECHNICAL PROJECTS																
2.2	To provide environmenta l sustainability throughout the District	Letsema project in the District	4 Reports on Letsema Cleaning Campaign and 1 report on Greening Campaign submitted by 30 June 2024	Number of reports on Letsema project A. Cleaning Campaign B. Greening Campaign submitted by 30 June 2024	Letsema cleaning and greening campaign	12	2 000 000	1 802 52 2.39	4	1	1	1	0	Not Achieved		Non-achievement was due to budget constraints. Will revise on the SDBIP
									1	0	1		1	Achieved		
2.3	To facilitate the creation of jobs for unemployed communities.	Create temporary jobs for unemployed communities	Employ 115 people from communitiesby 30 June 2024	A. Number of jobs created by 30 June 2024 B. Quarterly reports	EPWP – Cleaning Services EPWP	20	4 500 000	2 966 59 1.96	115	1	0	93	115	Achieved		
									4	1	1	1	1	Achieved		
EHP PROJECTS																
2.4	To provide Municipal Health Services effectively &	Ensure equitable allocation and distribution of Municipal	Monthly Water Quality reports on the status of water in the 5 local	Number of Monthly Water Quality reports on the status of water in the 5	Water Quality Monitoring	10	100 000	24 438.8 8	12	3	3	3	1	Not Achieved		Non-achievement was due to non-payment of service provider

Key Performance Area 2 : Basic Service Delivery And Infrastructure Development

ID	IDP Strategic Objective	Strategies	KPI	Unit of Measurement	Project Name	Risk Assessment Q 2 Yes /No	Budget	Mid-year budget spent	Year 2023 – 24	Tgt Midterm 2023-24		Midterm Tgt Achvd 2023-24		M & E	IA	Remedial Action and Reasons for Over/Under Achievement
										Q1	Q2	Q1	Q2			
	equitably in the district.	Health Services resources across the District to ensure fair and equitable health services within the District by June 2023.	municipalities submitted by 30 June 2024	local municipalities submitted by 30 June 2024												
2.5	To provide Municipal Health Services effectively & equitably in the district.	Ensure equitable allocation and distribution of Municipal Health Services resources across the District to ensure fair and equitable health services within the district	Monthly reports on compliance of food selling outlets in the 5 Local Municipality submitted by 30 June 2024.	Number of monthly reports on compliance of food selling outlets in the 5 Local Municipality submitted by 30 June 2024.	Food Quality Monitoring	10	100 000	35 291.83	12	3	3	3	3	Achieved		
2.6	To provide Municipal Health Services effectively &	Ensure equitable allocation and distribution of Municipal	Monthly reports on food sampling in the 5 Local Municipalities by 30 June 2024.	Number of monthly reports on food sampling in the 5 Local	Food sampling	10			12	3	3	3	1	Not Achieved		Non-achievement was due to non-payment of service provider

Key Performance Area 2 : Basic Service Delivery And Infrastructure Development

ID	IDP Strategic Objective	Strategies	KPI	Unit of Measurement	Project Name	Risk Assessment Q 2 Yes /No	Budget	Mid-year budget spent	Year 2023 – 24	Tgt Midterm 2023-24		Midterm Tgt Achvd 2023-24		M & E	IA	Remedial Action and Reasons for Over/Under Achievement
										Q1	Q2	Q1	Q2			
	equitably in the District.	Health Services resources across the District to ensure fair and equitable health services within the District		Municipalities by 30 June 2024.												
2.7	To provide Municipal Health Services effectively & equitably in the District.	Ensure equitable allocation and distribution of Municipal Health Services resources across the District to ensure fair and equitable health services within the District	4 reports on environmental awareness campaigns in the District by 30 June 2024	Number of reports submitted on environmental awareness campaigns in the District by 30 June 2024	Environmental Health awareness campaigns	6	100 000	-	4	1	1	1	1	Achieved		
2.8	To provide Municipal Environmental Services effectively and	Ensure equitable allocation and distribution of Air Quality Management	4 Reports on air quality management in the District submitted by 30 June 2024	Number of Reports on air quality management in the District	Air Quality Management	8			4	1	1	2	1	Achieved		

Key Performance Area 2 : Basic Service Delivery And Infrastructure Development

ID	IDP Strategic Objective	Strategies	KPI	Unit of Measurement	Project Name	Risk Assessment Q 2 Yes /No	Budget	Mid-year budget spent	Year 2023 – 24	Tgt Midterm 2023-24		Midterm Tgt Achvd 2023-24		M & E	IA	Remedial Action and Reasons for Over/Under Achievement
										Q1	Q2	Q1	Q2			
	equitably in the District	resources across the District to ensure fair and equitable health		submitted by 30 June 2024												
2.10	To provide Municipal Environmental Services effectively & equitably in the District.	Ensure equitable allocation and distribution of Municipal Health Services resources across the District to ensure fair and equitable health	4 reports on waste management compliance submitted in the District by 30 June 2024	Number of reports on waste management compliance submitted in the District by 30 June 2024	Waste management Audits	10	100 000	-	4	1	1	1	1	Achieved		
2.11	To provide Municipal Environmental Services effectively & equitably in the District.	Ensure equitable allocation and distribution of Environmental Management Services resources across the District to	4 reports on waste management campaigns in the District by 30 June 2024	Number of reports on waste management campaigns in the District by 30 June 2024	Waste Campaign: - Capacity building and training - Waste SMME - Support	10			4	1	1	1	1	Achieved		

Key Performance Area 2 : Basic Service Delivery And Infrastructure Development

ID	IDP Strategic Objective	Strategies	KPI	Unit of Measurement	Project Name	Risk Assessment Q 2 Yes /No	Budget	Mid-year budget spent	Year 2023 – 24	Tgt Midterm 2023-24		Midterm Tgt Achvd 2023-24		M & E	IA	Remedial Action and Reasons for Over/Under Achievement
										Q1	Q2	Q1	Q2			
		ensure fair and equitable health			Cleaning of illegal dumping sites											
DISASTER MANAGEMENT CENTRE																
2.12	To ensure effective & efficient disaster management response and recovery in the district.	Coordinate an effective and efficient response to incidents and disasters throughout the district	Coordination of rapid and efficient response to disasters and post-disaster recovery and rehabilitation 30 June 2024	Number of responses to incidents and disasters 30 June 2024.	Disaster Relief: • Fire • Floods • Earth • Subsidence	12	1 000 000	963 400	4	1	1	1	1	Achieved		
2.13	To ensure effective & efficient disaster management services in the district.	Conduct disaster awareness campaigns in 5 local municipalities	Quarterly disaster awareness campaigns in schools and communities in the district by 30 June 2024.	Number of quarterly disaster awareness campaigns in vulnerable communities conducted in the district by 30 June 2024.	Disaster awareness campaigns	10	50 000	-	4	1	1	1	0	Not Achieved		The line Manager did not take initiative to ensure that the indicator is achieved. A formal written warning was issued to the line manager as this is a recurring issue.
2.14	To promote and facilitate IGR	Facilitate 4 Disaster Management	4 District Management Forum meetings	Number of District Management	Disaster Management	10		-	4	1	1	2	1	Achieved		

Key Performance Area 2 : Basic Service Delivery And Infrastructure Development

ID	IDP Strategic Objective	Strategies	KPI	Unit of Measurement	Project Name	Risk Assessment Q 2 Yes /No	Budget	Mid-year budget spent	Year 2023 – 24	Tgt Midterm 2023-24		Midterm Tgt Achvd 2023-24		M & E	IA	Remedial Action and Reasons for Over/Under Achievement
										Q1	Q2	Q1	Q2			
	stakeholders in the District	Forum Meetings	held by 30 June 2024	Forum meetings held by 30 June 2024	Forum meetings											
2.15	Organize fire safety awareness in all local municipalities in the District	4 fire safety awareness campaigns in all local municipalities in the District	4 fire safety awareness campaigns in the district conducted by 30 June 2024	Number of Fire Safety awareness campaigns conducted by 30 June 2024	Fire Safety awareness campaigns	10	50 000	-	4	1	1	6	5	Achieved		
2.16	Attendance of Provincial Advisory Forum Meetings	Attendance of 4 Provincial Advisory Forum meetings	4 Provincial Advisory Forum meetings attended by 30 June 2024	Number of Provincial Advisory Forum meetings attended by 30 June 2024	Provincial Advisory Forum meetings	2			4	1	1	1	0	Not Achieved		The line Manager did not take initiative to ensure that the indicator is achieved. A formal written warning was issued to the line manager as this is a recurring issue.

Municipal Strategic Focus	Midterm Target Kpi's		Achieved KPI's		Unachieved KPI's		Midterm Achievement in %
	Q1	Q2	Q1	Q2	Q1	Q2	
2	22	21	21	14	1	7	81
	43		35		8		

Key Performance Area 3 : Local Economic Development & Planning

ID	IDP Strategic Objective	Strategies	KPI	Unit of Measurement	Project Name	Risk Assessment Q 2 Yes/No	Budget	Mid-term Budget Spent	Year 2 2023 – 24	Tgt Midterm 2023-24		Midterm Tgt Achvd 2023-24		M & E	IA	Remedial Action and Reasons for Over/Under Achievement
										Q1	Q2	Q1	Q2			
3.2	To ensure SMME's development and support	To offer development support to Local Municipality's requests for SMME's and Cooperatives	5 SMME's/ Cooperative requests from Municipalities supported by 30 June 2024	A report on the Municipalities requests for support for SMMEs and Cooperatives	Municipal SMME's and Cooperative requests support	20	700 000	191 272.18	5	0	2	4		Achieved		
3.3	To strengthen Stakeholder Relations through IGR	To support Stakeholder Relations Framework	1 LDM LED Business Forum meeting convened by 30 June 2024	Number of LDM LED Business Forum convened	District LED Business Forum	4	50 000	11 520.00	1	0	0	1		Achieved		
3.4	To ensure SMME development and support	To offer funding opportunities to SMMEs and Cooperatives Seminar	SMME /Cooperatives workshop convened by 30 June 2024	Number of SMME/Cooperatives Seminar convened	SMME and Cooperatives seminar	4	300 000	182 240.00	1	0	1		1	Achieved		
TOURISM PROJECTS																

Key Performance Area 3 : Local Economic Development & Planning

ID	IDP Strategic Objective	Strategies	KPI	Unit of Measurement	Project Name	Risk Assessment Q 2 Yes /No	Budget	Mid-term Budget Spent	Year 2023 – 24	Tgt Midterm 2023-24		Midterm Tgt Achvd 2023-24		M & E	IA	Remedial Action and Reasons for Over/Under Achievement
										Q1	Q2	Q1	Q2			
3.6	Support Programme for tourism development and growth	Convene District tourism Forum	1 District tourism Forum convened by 30 June 2024.	Number of District Tourism Forum Meetings convened	District Tourism Forum	4	50 000		1	0	1		1	Achieved		
PLANNING																
3.8	To facilitate and coordinate District IDP Managers forum meetings	Facilitate and Coordinate District IDP Managers forum Meetings.	3 District IDP Managers Forum Meetings coordinated by 30 June 2023	Number of District IDP Managers Forum Meetings coordinated	District IDP Managers Forums	6	50 000		3	1	0	1	1	Achieved		
3.9	To facilitate and coordinate District IDP Steering Committee meetings	Facilitate and Coordinate District IDP Steering Committee meetings.	4 IDP Steering committee Meetings coordinated by 30 June 2023	Number of IDP Steering committee Meetings coordinated	IDP Steering committee meeting	3			4	1	1	0	1	Not Achieved		2 Meetings will take place in Q3
3.10	Ensure implementation of a District wide integrated	To review District IDP framework to inform Process	District IDP Framework review	Number of Framework Plans reviewed	District IDP Framework.	3			1	1	0	1		Achieved		

Key Performance Area 3 : Local Economic Development & Planning

ID	IDP Strategic Objective	Strategies	KPI	Unit of Measurement	Project Name	Risk Assessment Q 2 Yes /No	Budget	Mid-term Budget Spent	Year 2023 – 24	Tgt Midterm 2023-24		Midterm Tgt Achvd 2023-24		M & E	IA	Remedial Action and Reasons for Over/Under Achievement
										Q1	Q2	Q1	Q2			
	planning process	Plans of all local municipalities.	d by 30 June 2023													
3.11	Ensure implementation of a District wide integrated planning process	Facilitate the development of both the District IDP process plan and 5 local municipal IDP process plans to guide development of IDP's by 30 June 2023	Number of process plans reviewed by 30 June 2023	District and Local municipalities' IDP process plans	District IDP Process Plan.	3			1	1	0	1		Achieved		

Municipal Strategic Focus	Midterm Target Kpi's		Achieved KPI's		Unachieved KPI's		Midterm Achievement in %
	Q1	Q2	Q1	Q2	Q1	Q2	
3	4	5	8	4	1	0	89
	9		8		1		

Note: 3.2 5SMME's - Was planned to be achieved in Q2 and the target was 2 but achieved 4 so it is over by 2.

3.3 LED Business Forum was planned to be achieved in Q3 but was achieved in Q1

Key Performance Area 4: Municipal Financial Viability

ID	IDP Strategic Objective	Strategies	KPI	Unit of Measurement	Project Name	Risk Assessment Q 2 Yes /No	Budget	Midterm Budget Spent	Year 2023 – 24	Tgt Midterm 2023-24		Midterm Tgt Achvd 2023-24		M & E	IA	Remedial Action and Reasons for Over/Under Achievement
										Q1	Q2	Q1	Q 2			
4.1	To ensure Performance Management Practice that reports timeously and accurately on Municipal Objectives	Development and submission of departmental Performance Reports Monthly.	12 Monthly Performance management Reports submitted on time by 30 June 2024	Number of Reports Developed and submitted on Time by 30 June 2024	Performance reports	8			12	3	3	3	3	Achieved		
4.4	To ensure financial management practices that enhances viability & compliance with the requirements of MFMA & other relevant legislation in order to achieve a clean audit.	Plan, implement, monitor and report financial management activities in accordance with MFMA, its associated regulations and prescribed accounting norms and standards	12 Return on Investment report Submitted by 30 June 2024	Number of Investments reports developed and submitted on time	Investments reports	6			12	3	3	3	3	Achieved		
4.6	To ensure financial management practices that	Plan, implement, monitor and report financial	Suppliers and service providers paid within 30 days	Number of days it takes to pay suppliers and service	30 Days Compliance	8			12	3	3	3	3	Achieved		

Key Performance Area 4: Municipal Financial Viability

ID	IDP Strategic Objective	Strategies	KPI	Unit of Measurement	Project Name	Risk Assessment Q 2 Yes /No	Budget	Midterm Budget Spent	Year 2023 – 24	Tgt Midterm 2023-24		Midterm Tgt Achvd 2023-24		M & E	IA	Remedial Action and Reasons for Over/Under Achievement
										Q1	Q2	Q1	Q 2			
	enhances viability& compliance with the requirements of MFMA & other relevant legislation in order to achieve a cleanaudit.	management activities in accordance with MFMA, its associated regulations and prescribed accounting normsand standards	of receipt of valid invoice, with no disputed delivery of goods / services throughout 2023/24.	providers after receipt of valid invoice, with no disputed delivery of goods / services throughout 2023/24.												
4.7	To ensure financial management practices that enhances viability& compliance with the requirements of MFMA & other relevant legislation in order to achieve a cleanaudit.	Plan, implement, monitor and report financial management activities in accordance with MFMA, its associated regulations and prescribed accounting normsand standards	Prepare 4 reports on payment vouchers and accompanying supporting documents of filed,registered and keptin safe custody Quarterly throughout 2023/24 financial years.	Number of reportson payment vouchers and accompanying supporting documents of filed,registered and keptin safe custody Quarterly throughout 2023/24 financial year.	Payments reports	8			4	1	1	1	1	Achieved		
4.8	To ensure financial management	Plan, implement, monitor and	Prepare 4 reports on contracted	Number of reports on contracted	Contracted Services	8			4	1	1	1	1	Not Achieved		

Key Performance Area 4: Municipal Financial Viability

ID	IDP Strategic Objective	Strategies	KPI	Unit of Measurement	Project Name	Risk Assessment Q 2 Yes /No	Budget	Midterm Budget Spent	Year 2023 – 24	Tgt Midterm 2023-24		Midterm Tgt Achvd 2023-24		M & E	IA	Remedial Action and Reasons for Over/Under Achievement
										Q1	Q2	Q1	Q 2			
	practices that enhances viability & compliance with the requirements of MFMA & other relevant legislation in order to achieve a clean audit.	report financial management activities in accordance with MFMA, its associated regulations and prescribed accounting norms and standards	services creditorson the system reconciled to supporting documentation Quarterly throughout 2023/24 financial years.	services creditors on the system reconciled to supporting documentation quarterly throughout 2023/24 financial years.												
4.9	To ensure financial management practices that enhances viability & compliance with the requirements of MFMA& other relevant legislation in order to achieve a clean audit.	Plan, implement, monitor and reportfinancial management activities in accordance with MFMA, its associated regulations and prescribed accounting norms and standards	2 biannual assets verification performed and asset registers updated with all assets movements, and reportany damaged / missing items by 30 June 2024	Number of biannual assets verification performed and asset registers updated with all assets movements,and report any damaged / missing items by 30 June 2024	Assets Verification	12			2	0	1		1			

Key Performance Area 4: Municipal Financial Viability

ID	IDP Strategic Objective	Strategies	KPI	Unit of Measurement	Project Name	Risk Assessment Q 2 Yes /No	Budget	Midterm Budget Spent	Year 2023 – 24	Tgt Midterm 2023-24		Midterm Tgt Achvd 2023-24		M & E	IA	Remedial Action and Reasons for Over/Under Achievement
										Q1	Q2	Q1	Q 2			
4.10	To ensure financial management practices that enhances viability & compliance with the requirements of MFMA& other relevant legislation in order to achieve a clean audit.	Plan, implement, monitor and report financial management activities in accordance with MFMA, its associated regulations and prescribed accounting norms and standards	Review and sign-off one (1) Audit File and Audit File schedule respectively for 2022/23 financial year that is compliant with Annexure A of MFMA Circular 50	Number of reviewed and signed-off audit file schedule and the actual Audit file for 2022 /23 financial year that is compliant with Annexure A of MFMA Circular 50	Audit File	8			1	1	0	1		Achieved		
4.11	To ensure financial management practices that enhances viability & compliance with the requirements of MFMA & other relevant legislation in	Plan, implement, monitor and report financial management activities in accordance with MFMA, its associated regulations and prescribed accounting norms and standards	2021/22 signed-off Annual Financial Statements prepared in accordance with the South African Standards of Generally Recognized Accounting Practices (GRAP) and	Auditor-General's Report on the 2021/22 Annual Financial Statements (AFS) with no paragraph relating to AFS not being compiled in accordance with GRAP and	Annual Financial Statements	6			1	1	0	1		Achieved		

Key Performance Area 4: Municipal Financial Viability

ID	IDP Strategic Objective	Strategies	KPI	Unit of Measurement	Project Name	Risk Assessment Q 2 Yes /No	Budget	Midterm Budget Spent	Year 2 2023 – 24	Tgt Midterm 2023-24		Midterm Tgt Achvd 2023-24		M & E	IA	Remedial Action and Reasons for Over/Under Achievement
										Q1	Q2	Q1	Q 2			
	order to achieve a clean audit.		section 122 of MFMA by 31 August 2023	section 122 of MFMA.												
4.1 2	To ensure financial management practices that enhances viability & compliance with the requirements of MFMA & other relevant legislation in order to achieve a clean audit.	Plan, implement, monitor and report financial management activities in accordance with MFMA, its associated regulations and prescribed accounting norms and standards	Nil / Zero amount of unauthorized, irregular and fruitless & wasteful expenditure incurred due to non-compliance to the municipality's Supply Chain Management Policy, Supply Chain Management Regulations, 2005 and the MFMA by 30 June 2024	Amount of unauthorized, irregular and fruitless & wasteful expenditure incurred due to non-compliance to the municipality's Supply Chain Management Policy, Supply Chain Management Regulations, 2005 and the MFMA by 30 June 2024	Internal Controls/ UIFW	8			4	1	1	1	1	Achieved		

Key Performance Area 4: Municipal Financial Viability

ID	IDP Strategic Objective	Strategies	KPI	Unit of Measurement	Project Name	Risk Assessment Q 2 Yes /No	Budget	Midterm Budget Spent	Year 2 2023 – 24	Tgt Midterm 2023-24		Midterm Tgt Achvd 2023-24		M & E	IA	Remedial Action and Reasons for Over/Under Achievement
										Q1	Q2	Q1	Q 2			
4.1 3	To ensure financial management practices that enhances viability & compliance with the requirements of MFMA& other relevant legislation in order to achieve a clean audit.	Plan, implement, monitor and report financial management activities in accordance with MFMA, its associated regulations and prescribed accounting norms and standards	12 signed-off monthly budget statement reports (Section 71 of MFMA), quarterly financial reports	Number of signed-off monthly budget statement reports (Section 71 of MFMA), quarterly financial reports	Monthly and Quarterly Reports	8			12	3	3	3	3	Achieved		
			(Section 52 (d) of the MFMA) for 2023/24 produced and submitted to the Executive Mayor by 30 June 2024	(Section 52 (d) of the MFMA), for 2022/23 produced and submitted to the Executive Mayor by 30 June 2024.					4	1	1	1	1			
4.1 4	To ensure financial management	Plan, implement, monitor and	12 signed-off monthly bank reconciliation	Number of signed-off monthly bank	Bank Reconciliation	6			12	3	3	3	3	Achieved		

Key Performance Area 4: Municipal Financial Viability

ID	IDP Strategic Objective	Strategies	KPI	Unit of Measurement	Project Name	Risk Assessment Q 2 Yes /No	Budget	Midterm Budget Spent	Year 2023 – 24	Tgt Midterm 2023-24		Midterm Tgt Achvd 2023-24		M & E	IA	Remedial Action and Reasons for Over/Under Achievement
										Q1	Q2	Q1	Q 2			
	practices that enhances viability & compliance with the requirements of MFMA& other relevant legislation in order to achieve a clean audit.	reportfinancial management activities in accordance with MFMA, its associated regulations and prescribed accounting norms and standards	statements of all bank accounts by 30 June2024.	reconciliation statement ofall bank accounts by 30 June 2024.												
4.1 5	To ensure financial management practices that enhances viability & compliance with the requirements of MFMA& other relevant legislation in order to achieve a clean audit.	Plan, implement, monitor and reportfinancial management activities in accordance with MFMA, its associated regulations and prescribed accounting norms and standards	Quarterly reviews and updating of financial management related internal controls based on the quarterly InternalAudit reports by 30 June 2024.	Number of quarterly reviews and updating of financial management related internal controls based on the quarterly Internal Audit reports by 30 June 2024.	Update on Auditreport	8			4	1	1	0	0	Not Achieved		
4.1 6	To provide information through the	Ensure that the municipality's information is	12 updates (i.e. 1 permmonth) of the	Number of updates of the municipality's	ICT Service	12			12	3	3	3	3	Achieved		

Key Performance Area 4: Municipal Financial Viability

ID	IDP Strategic Objective	Strategies	KPI	Unit of Measurement	Project Name	Risk Assessment Q 2 Yes /No	Budget	Midterm Budget Spent	Year 2 2023 – 24	Tgt Midterm 2023-24		Midterm Tgt Achvd 2023-24		M & E	IA	Remedial Action and Reasons for Over/Under Achievement
										Q1	Q2	Q1	Q 2			
	available ICT platforms to the municipality and to improve the corporate image of the municipality	regularly updated on the municipality's website and other digital communication platforms of the municipality.	municipality's website performed by 30 June 2024.	website performed by 30 June 2024.												

Municipal Strategic Focus	Midterm Target Kpi's		Achieved KPI's		Unachieved KPI's		Midterm Achievement in %
	Q1	Q2	Q1	Q2	Q1	Q2	
4	25	24	24	23	1	1	96
	49		47		2		

Key Performance Area 5 :Municipal Transformation and Organizational Development

ID	IDP Strategic Objective	Strategies	KPI	Unit of Measurement	Project Name	Risk Assessment t Q 2 Yes /No	Budget	Midterm Budget Spent	Year 2023 – 24	Tgt Midterm 2023-24		Midterm Tgt Achvd 2023-24		M & E	IA	Remedial Action and Reasons for Over/Under Achievement
										Q1	Q2	Q1	Q2			
5.1	To adhere to Administrative responsibilities	Develop and distribute signed portfolio committee agendas and minutes	16 Portfolio committee meetings by 30 June 2024	Number of signed portfolio committee agendas and minutes developed and distributed by 30 June 2024	Portfolio committee	9			16	4	4	5	4	1. Corporate Services: 16/10/2023: Minutes not signed 2. MHS, Disaster & Fire Fighting: 16/10/2023: Minutes not signed 3. Finance: 10/11/2023: Minutes not signed 4. Community Services & Special Programs: 21/11/2023 Minutes not signed 5. IDP, PMS, Policy Development and M&E: 22/11/2023: Minutes not signed 6. MHS, DM and Fire: 22/11/2023: Minutes not signed.		

Key Performance Area 5 :Municipal Transformation and Organizational Development

ID	IDP Strategic Objective	Strategies	KPI	Unit of Measurement	Project Name	Risk Assessment t Q 2 Yes /No	Budget	Midterm Budget Spent	Year 2023 – 24	Tgt Midterm 2023-24		Midterm Tgt Achvd 2023-24		M & E	IA	Remedial Action and Reasons for Over/Under Achievement
										Q1	Q2	Q1	Q2			
5.2	To adhere to administrative responsibilities	Develop and distribute signed MAYCO agendas and minutes	4 MAYCO meetings by 30 June 2024.	Number of signed MAYCO agendas and minutes by 30 June 2024.	MAYCO meetings	12			4	1	1	2	1	Mayco Minutes dated 30/10/2023 not signed. Will be signed in January 2024		
5.3	To adhere to administrative responsibilities	Develop and distribute signed council agendas and minutes	4 Council meetings by 30 June 2024	Number of signed council agendas and minutes by 30 June 2024.	Council meetings	15			4	1	1	2	1	1. Council Minutes dated: 10/10/2023 not signed 2. 12/12/2023 will be signed in January 2024		
5.5	To ensure functional LLF in order to promote sound labour relations in the workplace	Ensure compliance with Collective Agreements, Basic Conditions of Employment Act, Labour Relations and Institutional policies	Convene quarterly LLF meetings by 30 June 2024	Number of LLF meetings convened towards the promotion of sound labour relations in the workplace by 30 June 2024	LLF meetings	6			4	1	1	1	0	Not Achieved There was an informal meeting between the Executive Manager and the Unions		There was no chairperson. 2 meetings will take place in Q3/4.

Key Performance Area 5 :Municipal Transformation and Organizational Development

ID	IDP Strategic Objective	Strategies	KPI	Unit of Measurement	Project Name	Risk Assessment Q 2 Yes /No	Budget	Midterm Budget Spent	Year 2023 – 24	Tgt Midterm 2023-24		Midterm Tgt Achvd 2023-24		M & E	IA	Remedial Action and Reasons for Over/Under Achievement
										Q1	Q2	Q1	Q2			
		pertaining to labour relations.														
5.6	To give TVET students 18 months of experiential training so that they can be able to get a diploma	Placement of students within the district for experiential training.	Place 10 students within the district for experiential training by 30 June 2024	Number of students successfully placed for experiential training by 30 June 2024.	Experiential training	9	1,260 000	588 749.699	10	5	0	3	11	Achieved		
5.10	Conduct employee wellness programs	Conduct employee wellness programs for the LDM.	Conduct quarterly employee-wellness Programmes by 30 June 2024	Number of employee wellness Programmes conducted by 30 June 2024	Employee wellness	4	250 000	141 800	4	1	1	0	0	Not Achieved		No dedicated individual, therefore the committee established to fulfil the function could not access the funds due to not having the required authority in terms of the budget

Key Performance Area 5 :Municipal Transformation and Organizational Development

ID	IDP Strategic Objective	Strategies	KPI	Unit of Measurement	Project Name	Risk Assessment Q 2 Yes /No	Budget	Midterm Budget Spent	Year 2023 – 24	Tgt Midterm 2023-24		Midterm Tgt Achvd 2023-24		M & E	IA	Remedial Action and Reasons for Over/Under Achievement
										Q1	Q2	Q1	Q2			
																prescripts. To be achieved in Q3
5.11	To ensure that the municipality achieves progress towards employment equity in the workplace, develop, review and submit Employment Equity report to the Department of Labour	Review Employment Equity Plan and submit Employment Equity report annually to the Department of Labour.	Review 5 year Employment Equity Plan to align with staff regulations and Submit Employment Equity report annually to the Department of Labour by 30 June 2024.	5 year Employment Equity Plan Reviewed and 1 employment equity report submitted to the Department of Labour by 30 January 2024.	Employment Equity plan Report	9			1	0	1		1	Achieved		

Key Performance Area 5 :Municipal Transformation and Organizational Development

ID	IDP Strategic Objective	Strategies	KPI	Unit of Measurement	Project Name	Risk Assessment Q 2 Yes/No	Budget	Midterm Budget Spent	Year 2023 – 24	Tgt Midterm 2023-24		Midterm Tgt Achvd 2023-24		M & E	IA	Remedial Action and Reasons for Over/Under Achievement
										Q1	Q2	Q1	Q2			
5.12	Create a safe environment within the institution	Develop security management plan for the LDM and prepare consolidated security reports	Prepare 12 monthly security Reports for the LDM by 30 June 2024	Number of monthly security reports by 30 June 2024.	Security Management	15	250 000		12	3	3	3	3	Achieved		
5.13	To ensure a healthy and safe environment in the workplace	Implementation of the OHS policy	Submission of quarterly reports on incidents and inspections by 30 June 2024	Number of reports on incidents and inspections by 30 June 2024	Occupational health and safety (OHS)	15			4	1	1	1	1	Achieved		
5.15			Quarterly progress reports on the implementation of Staff Regulations	Number of progress reports on the implementation of Staff Regulations	Implementation of Staff Regulations				4	1	1	0	0	Not Achieved		HOD appointed 1 st Nov, still assessing progress and determining way forward. Report will be submitted in Q2/3

Municipal Strategic Focus	Midterm Target Kpi's		Achieved KPI's		Unachieved KPI's		Midterm Achievement in %
	Q1	Q2	Q1	Q2	Q1	Q2	
5	18	19	14	16	4	3	81
	37		30		7		

PART 4

NON FINANCIAL INFORMATION (SDBIP) LEJWE LE PUTSWA DEVELOPMENT AGENCY

1. INTRODUCTION

The purpose of this report is to present the Quarter One Performance of Lejwe Le Putswa Development Agency (Mid-Term) of 2022/23 Performance Report.

2. LEGAL FRAMEWORK

This Performance Report is submitted in compliance with;

- ❖ Section 52(d) of the Municipal Finance Management Act, Act 56 of 2003 which requires the Mayor to within 30 days of the end of each quarter submit a report to Council on the implementation of the budget and the financial state of affairs of the Municipality.
- ❖ Regulation 28 of the Municipal Budget and Reporting Regulations, 2009 (GN 393) which prescribes the format of the Section 52(d) Report and requires that the report be submitted to National Treasury within 5 days of it being tabled.
- ❖ Regulation 30 of the Municipal Budget and Reporting Regulations, 2009 (GN 393) which require that the Section 52(d) Report be publicised by placing it on the Municipal Website in accordance with Section 75(1)(k) of the MFMA.
- ❖ Regulation 14 of the Municipal Planning and Performance Regulations, 2001 (GN R796) (which requires the Internal Auditor to audit the Municipality's performance and submit quarterly reports thereon to the Municipal Manager and the Performance Audit Committee.
- ❖ MFMA Circular 13 which requires the Municipality to report quarterly on its Service Delivery Budget Implementation Plan (SDBIP). The Municipal Finance Management Act, Act 56 of 2003 (MFMA) defines the SDBIP as;

“a detailed plan approved by the mayor of a municipality in terms of section 53 (1) (c)(ii) for implementing the municipality's delivery of services and the execution of its annual budget and which must include (as part of the top-layer) the following:

(a) projections for each month of;

(i) revenue or

(ii) operational and capital expenditure,

(b) service delivery targets and performance indicators for each quarter

3. Performance Discussions

The SDBIP is a public document which was approved by the Executive Mayor of the district May 2016. Performance reporting on the top layer SDBIP is done to the Mayoral Committee and Council on a quarterly, half yearly (Mid-year Budget and Performance Assessment Report) and annual basis (Annual Report). Any amendments to the Top Layer SDBIP must be approved by Council following the submission of the Mid-year Budget and Performance Assessment Report and the approval of the budget

report is based on the Top Layer SDBIP and comprises the following;

- A summary of the overall performance of the Municipality in terms of the National Key Performance Areas of Local Government for the quarter ‘
- A summary of the performance of each Directorate for the quarter
- A detailed performance review per National Key Performance Area

The overall assessment of actual performance against targets set for the Key Performance Indicators as documented in the SDBIP is illustrated in terms of the following assessment methodology:

Colour	Category	Explanations
	Quarter Targets and Year Budgets	
	Kpi not Met	Target 50 % and Less
	Kpi achieved	Target 100%
	Kpi overachieved	Target above 100%

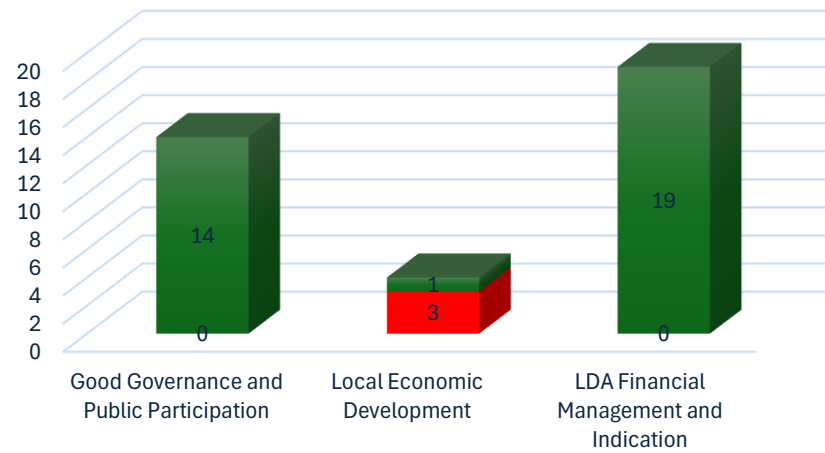
4. SUMMARY OF OVERALL PERFORMANCE OF THE AGENCY FOR THE QUARTER PER KEY PERFORMANCE AREA.

The following graph provides an overview of the performance of the Agency per Key Performance Areas (KPA) for the quarter (1 July 2022 to 31 December 2022). The graph is followed by a summary which indicates both percentages and number of KPI's

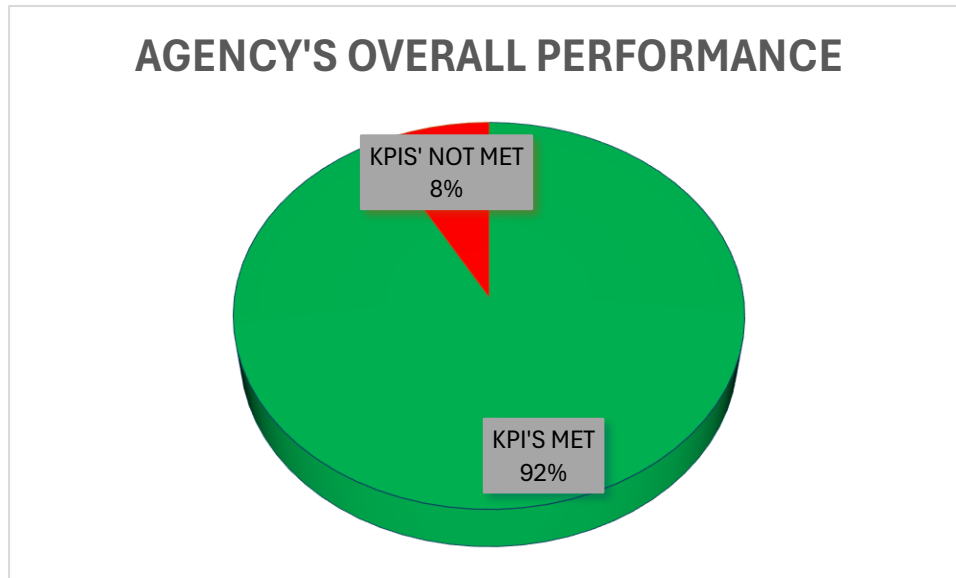
Lejwe Le Putswa Development Agency			National Key Performance Areas		
			Good Governance and Public Participation	Local Economic Development	LDA Financial Management and Indication
Kpa's not met	3	0		3	0
Kpa's met	34	14		1	19
	37	14		4	19

LEJWE LE PUTSWA DEVELOPMENT AGENCY'S PERFORMANCE AGAINST KPI'S

AGEBCY'S PERFORMANCE AGAINST KPI'S



LEJWE LE PUTSWA DEVELOPMENT AGENCY'S OVERALL PERFORMANCE



LEJWE LE PUTSWA DEVELOPMENT AGENCY'S SDBIP 2023-24

PERFORMANCE REPORT: MID-TERM (JUL-DEC)

KEY PERFORMANCE AREA: LOCAL ECONOMIC DEVELOPMENT											
ID	Strategic Objective	Strategies	Key Performance Indicator	Unit of Measurement	Annual Budget	Annual target	Mid-Term Targets	Mid-Term Targets Achieved	Achieved Targets Yes/No	Internal Audit Comment	Comment
1.1	Promote local economic development and job creation.	Phase two implementation of the Z R Mahabane Brick Manufacturing Plant	Prepare One (1) report on Phase two Implementation of the ZR Mahabane Project by 30 June 2024.	Number of reports on Phase two implementation of the ZR Mahabane Project.	R2 500 000	1	1	1	Yes		Achieved
1.2	Branding, Marketing and Implementation of the CT Hub	To ensure Branding, Marketing and Website implementation of the ICT Hub	Prepare a report on Branding, Marketing, Roadshows and Website Implementation of the ICT Hub by June 2024.	Number of reports on Branding, Marketing, Website implementation of the ICT Hub and 5 Roadshows.	R1 020 137	1	1	0	No		Not Achieved. This target will be achieved in quarter 3.
1.3	Secure tool of trade in the form of a Bakkie.	Engage strategic partners i.e Banks	Acquisition of a Bakkie by 30 June 2024	Number of bakkies acquired.	External Funding/Donor	1	1	0	No		Not Achieved. Funding was withdrawn by the donor.
1.4	To ensure that bucket system and pit latrines are eradicated in schools within our District.	Eradication of pit latrines and bucket systems in our schools by 30 June 2024	Prepare a report on eradication of pit latrines and bucket system in our district by 30 June 2024.	Number of reports prepared on eradication of pit latrines and bucket system in our District.	External	1		0			Not for the Quarter
1.5	To offer artisan training through our service provider of choice to our Youth on the following	To capacitate our Youth and deal with the scourge of leakages (Water and Sewer)	Capacitating 300 Youth on the following: Plumbing/Sewer, Road Maintenance, Water and Sanitation by 30 June 2024	Number of Youth capacitated by 30 June 2024	External	1	1	0	NO		Not Achieved. Will be achieved in quarter 4.

	Courses in our District: Plumbing/Sewer, Road Maintenance, Water and sanitation, Sanitation, Property Management, Brick Laying, Pipe fitting and Electrical and Solar.										
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Summary of Local Economic Development for Mid-Term

Strategic Focus	Yearly Targets	Mid-Term targets	ACHIEVED	NOT ACHIEVED	NOT FOR THE QUARTER
5	5	4	1	3	1

KEY PERFORMANCE AREA: FINANCIAL MANAGEMENT AND VIABILITY

ID	Strategic Objective	Strategies	Key Performance Indicator	Unit of Measurement	Annual Budget	Annual target	Mid-Term Targets	Quarterly Target	Achieved Targets Yes/No	Internal Audit Comment	Comment
2.1	To ensure financial management practices that enhance viability & compliance with the requirements of MFMA & other relevant legislation	Plan, implement, monitor and report financial management activities in accordance with MFMA, its associated regulations and prescribed accounting norms and standards.	2022/2023 signed-off AFS prepared in accordance with GRAP and section 122 of MFMA by 31 August 2022	Auditor-General's Report on the 2022/23 AFS compliant with GRAP and section 122 of MFMA.		1	1	1	Yes		Achieved
2.2		Reduce the amount of UIF & wasteful expenditure incurred due to non-compliance to the entity's SCM Policy, SCM Regulations, and the MFMA by 30 June 2024	A Report on UIF & wasteful expenditure incurred due to non-compliance to the entity's Supply Chain Management Policy, Supply Chain Management Regulations, 2005 and the MFMA by 30 June 2024	1 Report on UIF & wasteful expenditure incurred due to non-compliance to the entity's Supply Chain Management Policy, Supply Chain Management Regulations, 2005 and the MFMA by 30 June 2024	Inhouse	4	2	2	Yes		Achieved
2.3		Number of days it takes to pay suppliers and service providers after receipt of valid invoice, with no disputed delivery of goods / services throughout 2023/24	Suppliers and service providers paid within 30 days of receipt of valid invoice, with no disputed delivery of goods / services throughout 2023/24	Quarterly reports submitted to the Board for noting.	Inhouse	4	2	2	Yes		Achieved
2.4		Proper management of assets and accountability	2 biannual assets verification performed, and asset registers updated with all	Number of biannual assets verification performed, and asset registers updated with all assets movements,		2	1	1	Yes		Achieved

			assets movement report any damaged / missing items by 30 June 2024	and report any damaged / missing items by 30 June 2024							
2.5		Have a balanced budget	Approved budget for 2024/25 financial by 30 June 2024.	Approved budget for 2024/25 financial by 30 June 2024.	Inhouse	1	1	1	Yes		Achieved
2.6	To ensure financial management practices that enhance viability & compliance with the requirements of MFMA & other relevant legislation	Submission of monthly reports as per legislation and regulations	12 signed-off monthly budget statement reports (Sec87) for 2023/24 produced and submitted to the Accounting Officer of the LDM by 30 June 2024	Number of signed-off monthly budget statement reports for 2023/24 produced and submitted to the Accounting Officer of the LDM by 30 June 2024	Inhouse	12	6	6	Yes		Achieved
2.7		Plan, implement, monitor and report financial management activities in accordance with MFMA, its associated regulations and prescribed accounting norms and standards	12 signed-off monthly bank reconciliation statements of all bank accounts by 30 June 2024.	Number of signed-off monthly bank reconciliation statement of all bank accounts by 30 June 2024.	Inhouse	12	6	6	Yes		Achieved

Summary of Financial Management & Indication for Mid-Term

Strategic Focus	Yearly Targets	Mid-Term Targets	ACHIEVED	NOT ACHIEVED
2	36	19	19	0

KEY PERFORMANCE AREA: GOOD GOVERNANCE& PUBLIC PARTICIPATION

ID	Strategic Objective	Strategies	Key Performance Indicator	Unit of Measurement	Annual Budget	Annual target	Mid-Term targets	Quarterly Target	Achieved Targets Yes/No	Internal Audit Comment	Comment
3.1	To ensure Good Governance practices to ensure effective functioning of the Agency	Draft SDBIP for the 2023/24 budget year and a draft annual performance agreement for the CEO of the same period submitted to the Chairperson of the Board and Executive Mayor by 14 July 2023	Submit 1 draft SDBIP for the 2023/24 budget year and 1 drafts of the annual performance agreements for the CEO of the same period to the Chairperson of the Board and Executive Mayor of the LDM by 14 July 2023	Fully comply with the provisions of the Agency's Performance Management System from planning to reporting		1	1	1	Yes		Achieved
3.2		Number of signed Performance Agreements for the CEO for 2023/24 financial year concluded by 14 July 2023	Signed Performance Agreement & Plan for the CEO of the agency for 2023/24 financial year concluded by 14 July 2023	Signed Performance Agreement for CEO by 14 July 2023	R 60 000	1	1	1	Yes		Achieved
3.3		Compliance with the PMS	4 quarterly performance assessment reports for CEO concluded and signed-off not later than 30 days after the end of each quarter during 2023/2024	Number quarterly performance assessment reports not later than 30 days after the end of each quarter	In house	4	2	2	Yes		Achieved
3.4		Account for performance	1 annual performance report for 2022/23 signed-off and	Number of annual performance reports by 31 August 2023.		1	1	1	Yes		

			submitted to the Auditor-General by 31 August 2023							
3.5	To ensure Good Governance practices to ensure effective, functioning of the Agency	Account for performance	Submit 1-signed-off Mid-term budget and performance assessment report for 2023/24 to the Board of Directors of the Agency and Parent Municipality by 20 January 2024	Number of signed-off mid-term budget and performance assessment report for 2023/24 submitted to the Board of Directors of the Agency and Parent Municipality by 20 January 2024		1		0		Not For the Quarter
3.6		Accounting for all finances and compliance to accounting policies	Submit 1 audited annual report for 2022/23 to the Accounting Officer of the Parent Municipality by 31 December 2023	Number of audited annual report for 2022/23 submitted to the Accounting Officer of the Parent Municipality by the end of 31 December 2023		1	1	1	Yes	Achieved
3.7			Table 1 audited annual report for 2022/23 before the Board of Directors and Council of the Parent Municipality by 31 January 2024.	Number of audited annual report for 2022/23 tabled before the Board of Directors and the Parent Municipality by 31 January 2024		1		0		Not for the Quarter
3.8		Compliance with Governance Structures and Legislation	4 Board Meetings held by 30 June 2024	Number of board meetings held by 30 June 2024		4	2	2	Yes	Achieved
			4 Mayco Meetings attended by 30 June 2024	Number of Mayco Meetings attended by 30 June 2024		4	2	2	Yes	Achieved

3.9	To provide information through the available ICT platforms of the entity and to improve its corporate image.	Number of updates of the Agency's website performed by 30 June 2024	4 updates of the Agency's website performed by 30 June 2024	Ensure that the entity's information is regularly updated on the entity's website and other digital communication platforms of the agency.		4	2	2	Yes		Achieved
3.10	To ensure oversight over the affairs of the agency	Provide reasonable assurance as to the effectiveness of internal controls of the municipality through Internal Audit service	4 Internal Audit reports on the assessment	Number of Internal Audit reports on the assessment of the effectiveness of the controls within the municipality submitted to the Audit –Committee by 30 June 2024		4	2	2	Yes		Achieved

Summary of Good Governance & Public Participation for Mid-Term

Strategic focus	Yearly Targets	Mid-Term Targets	ACHIEVED	NOT ACHIEVED	NOT FOR THE QUARTER
3	26	14	14	0	2

