

*Mid-Year
Budget and Performance Report*

*(Compiled in compliance with the
requirements of Section 72 of the
Municipal Finance Management Act,
2003 (as amended))*



*Ga-Segonyana
Local Municipality*



I, N.G Masegela, the Mayor of Ga-Segonyana Local Municipality, hereby certify that this mid-year budget and performance assessment for the period 1 July – 31 December 2022 has been prepared in accordance with the Municipal Finance Management Act, 2003 and the Budget and Performance Regulations.

N.G Masegela (Signature)

A handwritten signature in black ink, appearing to read 'N.G Masegela', is written over a horizontal line. The signature is stylized and cursive.

Mayor: Ga-segonyana Local Municipality

Date: 25/01/2023

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1. PURPOSE

The purpose of this report is to inform Council of the municipality's mid year's actual performance (2022/23 financial year) against the approved budget in compliance with Section 72 (1)(a) and 52 (d) of the MFMA and the requirements as promulgated in the Government Gazette No 32141 of 17 April 2009, by providing a statement on the implementation of the budget and financial state of affairs of the municipality to the Executive Mayor, as legislated

2. STRATEGIC OBJECTIVE

The strategic objective of this report is to ensure good governance, financial viability and optimal institutional transformation with capacity to execute its mandate

3. INTRODUCTION

In terms of Section 72 (1) of the Local Government: Municipal Finance Management Act, 2003 (Act 56 of 2003) (hereinafter referred to as the MFMA)

- (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.
- (3) The accounting officer must, as part of the review—
 - (a) make recommendations as to whether an adjustments budget is necessary; and
 - (b) recommend revised projections for revenue and expenditure to the extent that this may be necessary.

Furthermore, the Municipal Budget and Reporting Regulations section 28 stipulates that

"The Monthly Budget Statement of a Municipality must be in a format specified in schedule C and includes all the required tables, charts and explanatory information, taking into account any guidelines issued by the Minister in terms of Section 168(1) of the Act"

Thereafter, the mayor must, in terms of Section 54. (1)-

- (a) Consider the report;
- (b) Check whether the municipality's approved budget is implemented in accordance with the service delivery and budget implementation plan;
- (c) Consider and, if necessary, make any revisions to the service delivery and budget implementation plan, provided that revisions to the service delivery targets and performance indicators in the plan may only be made with the approval of the council following Approval of an adjustments budget;
- (d) Issue any appropriate instructions to the accounting officer to ensure-
 - (i) That the budget is implemented in accordance with the service delivery and budget implementation plan; and
 - (ii) That spending of funds and revenue collection proceed in accordance with the budget;
- (e) Identify any financial problems facing the municipality, including any emerging or impending financial problems; and
- (f) Submit the report to the council by 31 January of each year.

4. REPORT FOR THE MID-YEAR ENDED 31 DEC 2022

TABLE 1: Monthly Budget Statement-Financial Performance

NC452 Ga-Segonyana - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M06 December

Vote Description R thousands	Ref	Budget Year 2022/23								
		2021/22 Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue By Source										
Property rates		50 008	51 738	–	4 610	26 904	25 869	1 035	4%	51 738
Service charges - electricity revenue		129 364	171 473	–	9 652	89 929	85 736	4 192	5%	171 473
Service charges - water revenue		23 227	45 867	–	2 542	14 003	22 933	(8 930)	-39%	45 867
Service charges - sanitation revenue		14 342	18 672	–	1 588	8 890	9 336	(446)	-5%	18 672
Service charges - refuse revenue		10 660	10 155	–	1 072	6 367	5 077	1 290	25%	10 155
Rental of facilities and equipment		3 273	1 605	–	137	759	802	(44)	-5%	1 605
Interest earned - external investments		5 055	3 820	–	265	2 388	1 910	478	25%	3 820
Interest earned - outstanding debtors		4 098	5 145	–	594	3 230	2 572	658	26%	5 145
Dividends received		–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits		4 898	1 611	–	67	362	805	(444)	-55%	1 611
Licences and permits		3 680	3 478	–	171	1 541	1 739	(198)	-11%	3 478
Agency services		–	–	–	–	–	–	–	–	–
Transfers and subsidies		214 651	231 333	–	64 011	154 910	115 667	39 244	34%	231 333
Other revenue		14 743	18 891	–	772	6 119	9 446	(3 327)	-35%	18 891
Gains		1 559	–	–	–	–	–	–	–	–
Total Revenue (excluding capital transfers and contributions)		479 557	563 787	–	85 480	315 403	281 893	33 509	12%	563 787
Expenditure By Type										
Employee related costs		173 041	189 861	–	17 325	92 867	94 930	(2 064)	-2%	189 861
Remuneration of councillors		10 472	11 082	–	1 049	6 894	5 541	1 353	24%	11 082
Debt impairment		12 710	12 004	–	448	411	6 002	(5 591)	-93%	12 004
Depreciation & asset impairment		54 839	58 000	–	5 571	31 798	29 000	2 798	10%	58 000
Finance charges		6 515	930	–	325	355	465	(110)	-24%	930
Bulk purchases - electricity		120 722	122 298	–	8 977	60 683	61 149	(466)	-1%	122 298
Inventory consumed		37 410	34 304	–	2 820	15 970	17 152	(1 182)	-7%	34 304
Contracted services		76 076	83 981	–	10 285	39 079	41 991	(2 912)	-7%	83 981
Transfers and subsidies		30	62	–	5	26	31	(5)	-17%	62
Other expenditure		51 780	69 276	–	1 298	29 710	34 638	(4 928)	-14%	69 276
Losses		4 597	–	–	–	6	–	6	#DIV/0!	–
Total Expenditure		548 192	581 800	–	48 101	277 800	290 900	(13 100)	-5%	581 800
Surplus/(Deficit)										
Transfers and subsidies - capital (monetary allocations)		(68 635)	(18 013)	–	37 379	37 603	(9 006)	46 609	0	(18 013)
(National / Provincial and District)		170 177	116 950	–	18 452	74 300	58 475	15 825	0	116 950
(National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		–	–	–	–	–	–	–	–	–
Transfers and subsidies - capital (in-kind - all)		17 487	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions		119 030	98 937	–	55 830	111 903	49 469			98 937
Taxation		–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after taxation		119 030	98 937	–	55 830	111 903	49 469			98 937
Attributable to minorities		–	–	–	–	–	–	–	–	–
Surplus/(Deficit) attributable to municipality		119 030	98 937	–	55 830	111 903	49 469			98 937
Share of surplus/ (deficit) of associate		–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year		119 030	98 937	–	55 830	111 903	49 469			98 937

The Major Operating Revenue variances against the budget are:

The table above presents the year-to-date budget of operational revenue and expenditure against the actual for the period ended 31 December 2022. It is clear from the table that some of the operational budget performed well within the budget with a positive variance. This is the indications of improved revenue management mechanisms.

TABLE 2: Monthly Budget Statement Revenue Summary

Please note that variances within a 5-10% range, as prescribed by National Treasury are acceptable and need not necessarily be explained.

- Service charges – Water shows unfavorable variance of R8 930mil (-39%) and this is as a result of high credit that was given to local business's accounts and new development. During the financial year due to many operational hindrances, lot of customers meter accounts were estimated due to lack of access to their properties. Most customers came to the municipalities with pictures of meters showing actual readings, due diligence was done on these meters and actual readings captured which then resulted in credits to these customers.
- Refuse – Favorable variance of R6 367mil (25%) this is due to new development in town. Gasegonyana billed 14 842 household in 2021/22 and 20 768 in the current financial year.
- Interest earned - external investments - Favourable variance of R0 478mil (25%). The municipality has ringfenced conditional grants into call accounts to earn interest. Withdrawals from these accounts only happen when payments to projects funded from conditional grants are being made. This way we maximised revenue from interest earned. Underperformance at midyear reflected usage of conditional grants which resulted in less money being kept long in the call account.
- Interest earned – Outstanding Debtors – It shows a positive variance of R0 658mil (26%), this is due to collection rate being high.
- Fines and Penalties – Unfavourable variance of R0 444mil (-55%). This is due to a delay in capturing transactions on the financial system and non-integration of the systems especially with the traffic department. The department still operates a parallel system to the municipality's financial systems. Attempts with the Chief Traffic head to integrate systems is not receiving fertile grounds.
- Licences and Permits – Unfavourable variance of R0 198mil (-11%) this is due to overstating the budget.
- Transfer Recognized Operational – Favourable variance of R39 244mil due to non-alignment of projections on the National Treasury payment schedule which is only available after the approval of the MTREF. However, the picture is expected to change post midyear as the two tools are available.
- Other Revenue – Unfavourable variance of R9 446 mil. This is due to overbudgeting for other revenue.

The Major Operating Expenditure variances against budget are:

The operational expenditure budget performance report is presented as per the table above. The report, at high level indicates a 5% positive variance. Due to stringent cost containment measures that were put in place, we strongly are of the view that in instances where we under spent, it is actually a favourable variance.

- Remuneration of Councillors – Unfavourable variance of R1 353mil (24%) is as a result of salary alignment of new grading of the Municipality and back pay For Councillors. Council resolved to make its Executive committee to be full time. This was implemented during the financial period. This directly affected the remuneration budget of Councillors, furthermore the grading of the municipality in terms of upper limits gazette of councillors’ formula placed the municipality on grade four.
- Debt Impairment – Calculation for impairment is influenced by the collection rate of consumer accounts on year-to-year basis. It should be noted that this is an accounting entry and is based on estimate only. The underlying basis are generally due to consumer payments behaviour and trends. We are still experiencing a high turnover of consumer debtors who are not honouring their services and rates accounts hence a need to impair the receivables balances. The final figure is calculated at year end based on the applicable collection rate at the reporting period.
- Depreciation - Calculation for depreciation and asset impairment is usually done at year end with the Annual Financial Statements. It should be noted that this is an accounting entry and is based on estimate only. This is based on the accounting policy and rates of depreciation as adopted by council on a yearly basis.
- Finance Charges - Favourable variance of R0 110mil, due to accurate and consistent payments. No late penalty interest has been charged as all payments due were made in time.
- Other Expenditure - The Favourable variance of R4 928mil is due to implementation of cost containment measures

CHART 1: Operating Revenue by type

The Following Chart indicate the Operating Revenue

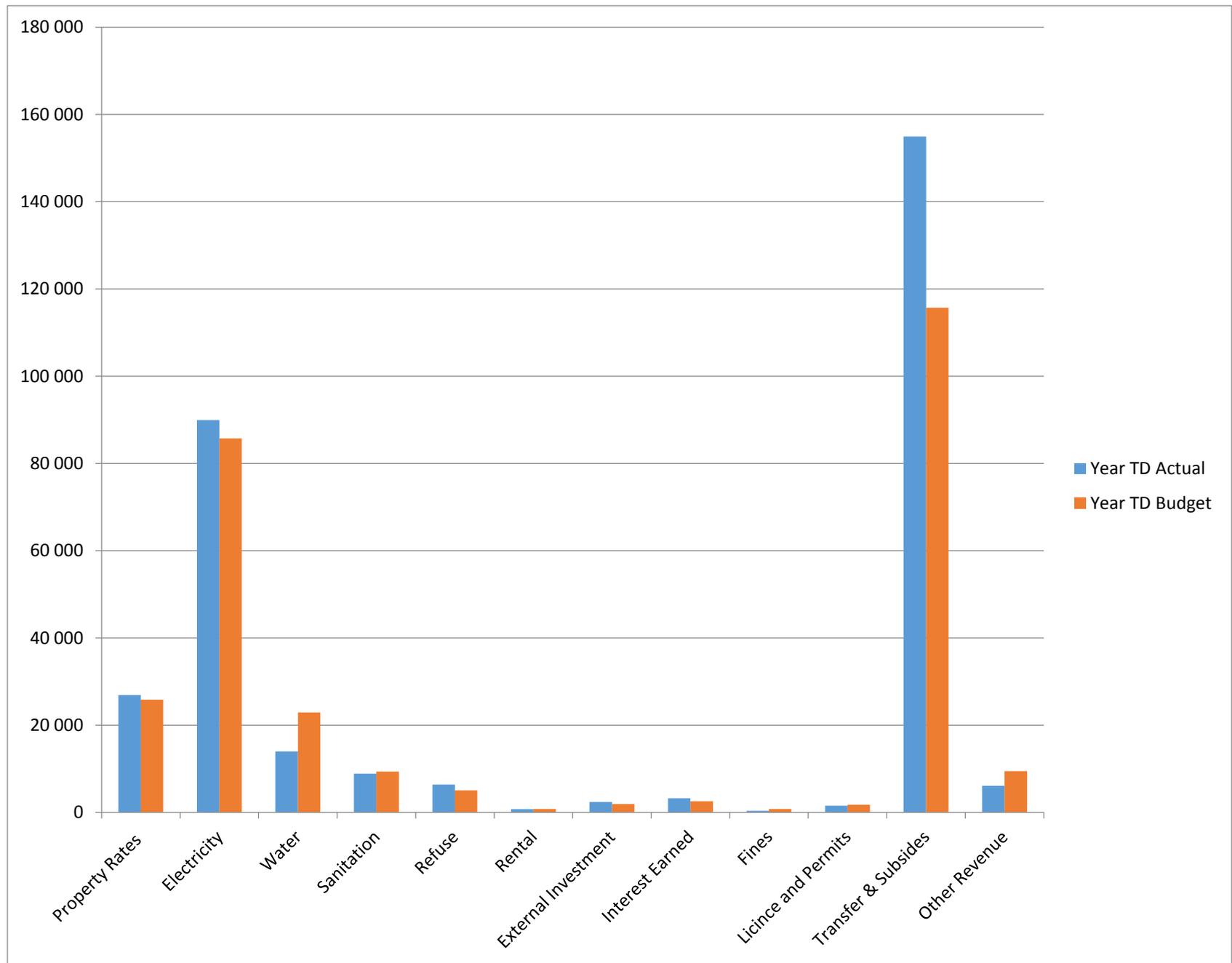


TABLE 3: Monthly Budget Statement: Capital Expenditure by VoteNC452 Ga-Segonyana - Table C5

NC452 Ga-Segonyana - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M06 December

Vote Description R thousands	Ref 1	Budget Year 2022/23								
		2021/22 Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Single Year expenditure appropriation	2									
Vote 1 - Executive & Council		-	-	-	-	-	-	-	-	-
Vote 2 - FINANCE AND ADMINISTRATION		1 923	3 794	-	273	1 456	1 897	(441)	-23%	3 794
Vote 3 - COMMUNITY AND SOCIAL SERVICES		7 371	-	-	-	-	-	-	-	-
Vote 4 - SPORTS & RECREATION		-	15 221	-	1 017	1 017	7 610	(6 593)	-87%	15 221
Vote 5 - PUBLIC SAFETY		12 415	8 584	-	355	7 407	4 292	3 115	73%	8 584
Vote 6 - PLANNING AND DEVELOPMENT		37	13 430	-	-	2 056	6 715	(4 659)	-69%	13 430
Vote 7 - ROAD TRANSPORT		39 122	22 321	-	3 670	9 336	11 161	(1 825)	-16%	22 321
Vote 8 - ENVIRONMENTAL PROTECTION		-	-	-	-	-	-	-	-	-
Vote 9 - ENERGY SOURCES		66 660	43 324	-	4 562	30 821	21 662	9 159	42%	43 324
Vote 10 - WATER MANAGEMENT		31 430	30 500	-	7 767	22 050	15 250	6 800	45%	30 500
Vote 11 - WASTE WATER MANAGEMENT		8 854	-	-	-	-	-	-	-	-
Vote 12 - WASTE MANAGEMENT		-	-	-	-	-	-	-	-	-
Vote 13 - Other		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	167 812	137 174	-	17 645	74 142	68 587	5 555	8%	137 174
Total Capital Expenditure		167 812	137 174	-	17 645	74 142	68 587	5 555	8%	137 174
Funded by:										
National Government		149 754	116 950	-	17 062	70 042	58 475	11 567	20%	116 950
Provincial Government		-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		14 075	-	-	-	-	-	-	-	-
Transfers recognised - capital		163 829	116 950	-	17 062	70 042	58 475	11 567	20%	116 950
Borrowing		-	-	-	-	-	-	-	-	-
Internally generated funds		4 111	20 224	-	583	4 100	10 112	(6 012)	-59%	20 224
Total Capital Funding		167 940	137 174	-	17 645	74 142	68 587	5 555	8%	137 174

The Capital expenditure report shown in Annexure A has been prepared on the basis of the format required to be lodged electronically with National Treasury. The actual spending to date is 54.04% (R74 142mil).

The table above indicates the funding for the capital plan approved for 2022/2023. The approved capital budget is R137 174 mil funded from capital transfers of R116 950 mil and internally generated funds of R20 224mil.

There is an overall Favorable variance of R5 555mil.

The Major Capital Expenditure variances against budget are:

- Finance and Administration – Favorable variance of R0 441 (-23%) this is mainly new assets for the Municipality that were bought in the first months of the financial year. The Favorable variance is as a result of cost containment measures put in place.
- Water Management - Unfavorable variance of R6 800 (-45%) this is as a result of Itireleng Water. Project brought forward from 2023/24 MTEF
- Sports and recreation -Favorable variance R6 593(-87%) Only portion of the Project budget was approved by MIG for the current financial year and it will be corrected during adjustment budget. Project brought forward from 2023/24 MTEF All this is done to avoid non implementation of projects and further to avoid funds being rolled over or being withheld by National treasury due to non-spending.
- Public Safety - Unfavorable variance R3 115(-73%) MIG approved R11 583 for the current financial year and it will be corrected during adjustment budget
- Roads Transport - Unfavorable variance of R1 825 (-16%) due to delay in Procurement process
- Energy Sources - Favorable variance R9 159(-42%) INEP Projects are moving fast.

CHART 2: CAPITAL EXPENDITURE FINANCING

The Following Chart indicate the Capital Expenditure Budget Financing

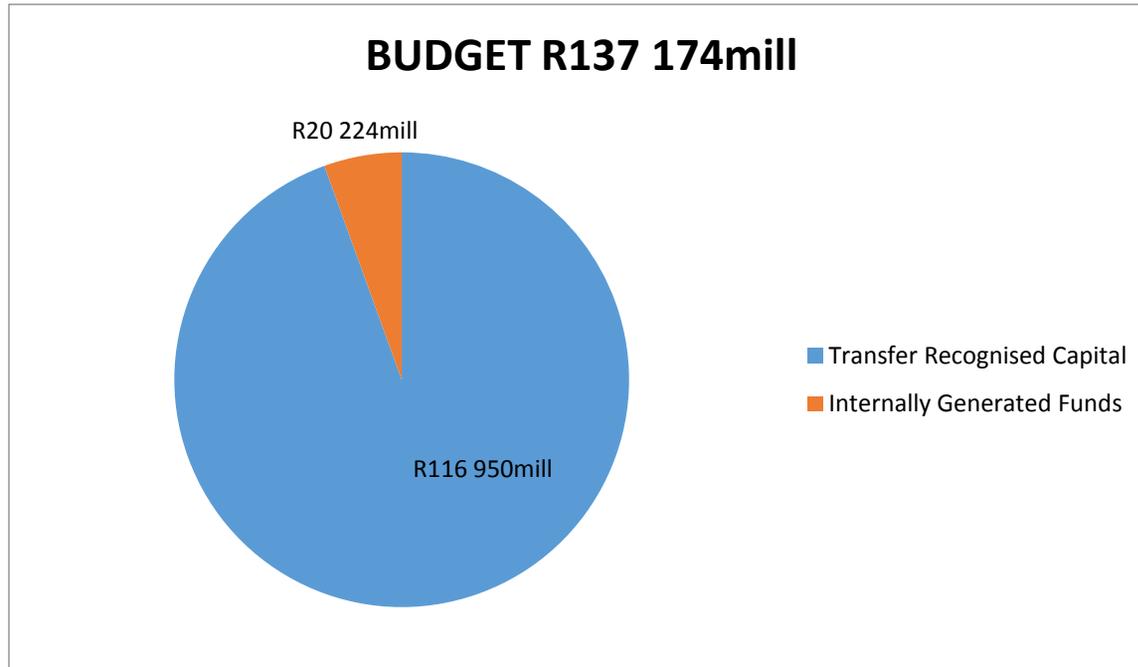


TABLE 4: Monthly Capital Expenditure Trend

NC452 Ga-Segonyana - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M06 December

Month	2021/22	Budget Year 2022/23							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands									
<u>Monthly expenditure performance trend</u>									
July	3 941	11 431	–	9 891	9 891	11 431	1 540	13.5%	7%
August	12 559	11 431	–	6 688	16 580	22 862	6 283	27.5%	12%
September	6 760	11 431	–	10 549	27 128	34 293	7 165	20.9%	20%
October	10 584	11 431	–	11 864	38 992	45 725	6 732	14.7%	28%
November	11 298	11 431	–	17 505	56 497	57 156	659	1.2%	41%
December	14 133	11 431	–	17 645	74 142	68 587	(5 555)	-8.1%	54%
January	3 781	11 431	–	–	–	80 018	–	–	–
February	9 037	11 431	–	–	–	91 449	–	–	–
March	16 839	11 431	–	–	–	102 880	–	–	–
April	17 510	11 431	–	–	–	114 312	–	–	–
May	14 204	11 431	–	–	–	125 743	–	–	–
June	47 166	11 431	–	–	–	137 174	–	–	–
Total Capital expenditure	167 812	137 174	–	74 142					

TABLE 5: Monthly Budget Statement Cash flow

NC452 Ga-Segonyana - Table C7 Monthly Budget Statement - Cash Flow - M06 December							
Description	2021/22	Budget Year 2022/23					
	Audited Outcome	Original Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
R thousands							
CASH FLOW FROM OPERATING ACTIVITIES							
Receipts							
Property rates	42 821	50 195	2 634	17 544	25 097	-7 553	-0.30
Service charges	195 286	235 214	14 552	95 137	117 607	-22 470	-0.19
Other revenue	54 025	25 585	9 198	20 011	12 792	7 219	0.56
Transfers and Subsidies - Operational	192 412	231 333	60 509	146 758	115 667	31 091	0.27
Transfers and Subsidies - Capital	179 995	116 950	23 500	78 274	58 475	19 799	0.34
Interest	4 648	3 820	218	1 973	1 910	63	0.03
Payments							
Suppliers and employees	-492 634	-510 803	-42 082	-293 738	-255 401	38 337	-15%
Finance charges	-371	-930	-325	-352	-465	-113	24%
NET CASH FROM/(USED) OPERATING	176 182	151 364	68 204	65 607	75 682	10 075	13%
CASH FLOWS FROM INVESTING ACTIVITIES							
Receipts							
Payments							
Capital assets	-171 995	-137 174	-25 963	-87 543	-68 587	19	-28%
NET CASH FROM/(USED) INVESTING	-171 995	-137 174	-25 963	-87 543	-68 587	19	-28%
CASH FLOWS FROM FINANCING ACTIVITIES							
Receipts							
Increase (decrease) in consumer deposits	605	0	19	306	0	0	#DIV/0!
Payments							
Repayment of borrowing	-398	-2 500	-398	-398	-1 250	(1)	68%
NET CASH FROM/(USED) FINANCING	207	-2 500	-379	-92	-1 250	(1)	93%
NET INCREASE/ (DECREASE) IN CASH	4 394	11 690	41 862	-22 028	5 845		
Cash/cash equivalents at beginning:	90 467	90 467		96 367	90 467		
Cash/cash equivalents at month/year end:	94 861	102 157		74 339	96 312		

1. Material variances to be explained in Table SC1

The Cash Flow Statement report for the period ending **31 DECEMBER 2022** indicates a closing balance of **R74 339million**, and the Bank balance shows a balance of **R82 493mill**. The difference between Cash flow and bank balance is the Grants that we received after closing system for December Month and also the service charges that consumers paid after closing the system. The system was closed on the 23rd of December.

- Bank balance and cash R15 954million (Main Acc)
- Bank balance and cash R0 455million (32days)
- Bank balance and cash R0 768million (TTS Acc)
- Bank Balance and cash R64 538million(ABSA Call Acc)
- Bank Balance and cash R0 776 million(15days)

Cash flows from operating activities category

RECEIPTS:

- Property rates, penalties & collection charges reflect a year-to-date amount of **R17 544 million**, resulting in an **-R7 553 million** Unfavourable variance, as compared to a year target of **R25 097 mil**. This is due to overbudgeting for property rates and also for closing system before 31 December.
- Service charges reflect a year-to-date amount cash collection of **R95 137 million**, resulting in an **-R22 470 million** unfavourable variance, as compared to a year target of **R117 607million**. The Municipality did not take over the operations of water supply from Sedibeng water as anticipated and this had a negative impact on the collection of water sales.
- Operating grants and subsidies show a year-to-date actual amount of **R146 758 mil** compared to a year-to-date target of **R115 667 million (R31 091 mil** favourable variance) due to grant receipt apportionment quarterly vs monthly budget
- Capital grants and subsidies show a year-to-date amount of **R78 274 million** compared to a year-to-date target of **R58 475 million**. due to grant receipt apportionment quarterly vs monthly budget

PAYMENTS:

- Suppliers and employee payments indicate a year-to-date amount of R293 738 million (R38 337 million unfavourable variance) compared to a year-to-date target of R255 401 million. Mainly this is due to accrued creditors at the end June 2022, paid in July

- Capital payments indicate a year-to-date amount of R87 543 million (-R18 956 million favourable variance) compared to a target of R68 5871 million. This is due to Water project that was brought forward from the 2023/24 outer year and also the payments for roll-over projects.

TABLE 7: Debtors Age Analysis

NC452 Ga-Segonyana - Supporting Table SC3 Monthly Budget Statement - aged debtors - M06 December

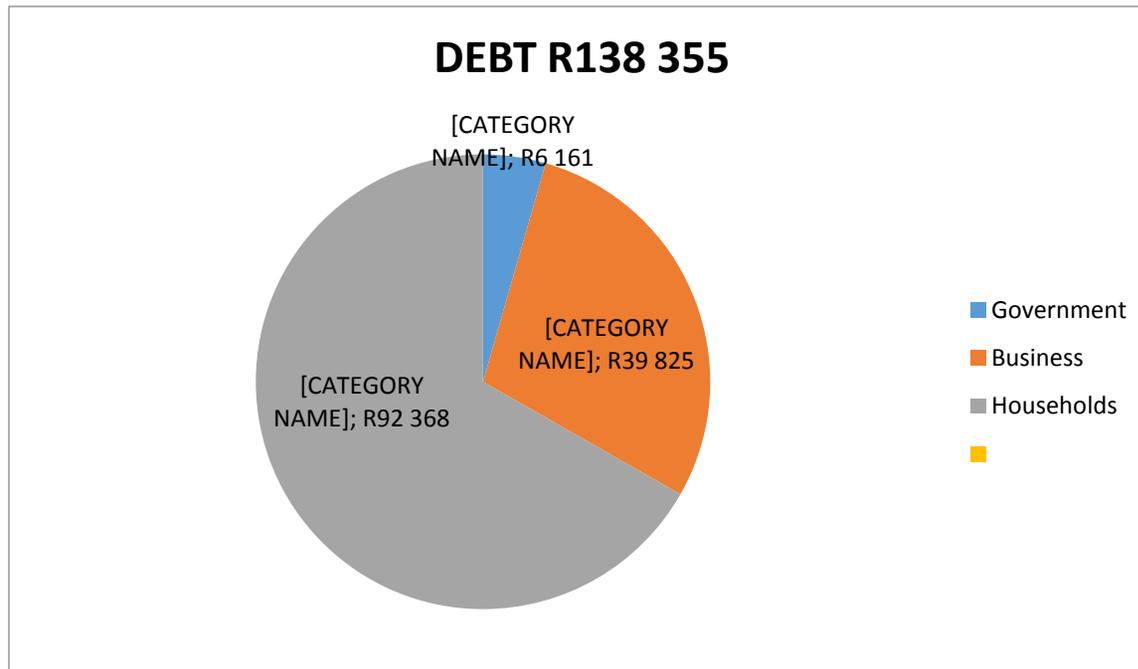
Description	NT Code	Budget Year 2022/23									Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total			
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	2 891	1 566	855	830	742	463	1 794	3 858	12 999	7 686	(32)	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	5 563	2 520	1 299	1 066	1 090	660	2 851	6 239	21 287	11 906	(3)	-
Receivables from Non-exchange Transactions - Property Rates	1400	4 133	2 288	3 100	1 006	1 069	948	4 224	24 079	40 848	31 327	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	1 730	1 096	756	700	650	534	2 292	12 405	20 164	16 582	(7)	-
Receivables from Exchange Transactions - Waste Management	1600	1 057	608	453	407	372	355	1 242	6 584	11 080	8 961	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1810	679	626	561	497	500	495	1 994	10 521	15 873	14 007	(2)	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	542	127	1 593	4 043	160	291	2 151	7 197	16 105	13 843	-	-
Total By Income Source	2000	16 596	8 831	8 617	8 550	4 584	3 746	16 549	70 883	138 355	104 311	(45)	-
2022/23 - totals only		-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	2200	488	460	890	78	121	105	568	3 451	6 161	4 324	-	-
Commercial	2300	8 396	3 932	3 151	5 459	1 323	978	5 588	10 998	39 825	24 346	-	-
Households	2400	7 712	4 438	4 576	3 013	3 139	2 663	10 392	56 434	92 368	75 642	(45)	-
Other	2500	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	2600	16 596	8 831	8 617	8 550	4 584	3 746	16 549	70 883	138 355	104 311	(45)	-

The debtors report has been prepared on the basis of the format required to be lodged electronically with National Treasury. This format provides an extended aged analysis, as well as an aged analysis by debtor type. The summary report indicates that:

Total outstanding debtors as at **31 December 2022** amounts to R128 355mil (Government: R6 161mil, Business: R39 825mil, Households: R92 368mil).

CHART 3: DEBTORS PER CUSTOMER GROUP

The following chart indicates the outstanding debtors per customer group:



5. FINANCIAL IMPLICATIONS

The report for the quarter ending 31 December 2022 indicates various financial risks which will also require monitoring in the new financial year:

- Achievement of the operating expenditure and revenue budget;
- Achievement of the capital expenditure budget
- Cash Flow Monitoring

Achievement of the operating expenditure and revenue budget;

As at the end of December 2022 the operating revenue (excluding capital grants) and actual expenditure represented **55.94%** and **48.74%**, respectively of the annual budget, **against a benchmark of 50%**. - a variance of **5.94%** (Favourable) and **2.26%** (Favourable) respectively, when compared to the target of **50%**. However, considering the under spending on operating expenditure and the equitable share received in advance, expenditure has to be restrained to ensure a positive cash flow. The following identified risk factors were noted, which requires to be monitored and mitigated closely.

Items below are issues of revenue and expenditure that needs attention to improve the financial performance.

Revenue:

1. Utilization of municipal rental facilities and/or lack of management thereof.
2. The impact of non-cost reflective tariffs due to unaffordability by consumers and declining economic growth as well high rate of unemployment due to job losses.
3. Ineffective metering of services
4. High losses of water and electricity
5. Lack of management on sale of stands
6. Collection on Traffic Fines

Expenditure:

1. Management of the overtime costs – a very high percentage of the approved budget against a target of 50% for the mid-year, across all directorates in relation to the budgeted amount, should be reduced. A growing trend of employment of officials without considering the existence of vacancies in the organogram as well the budget availability.

6. RECOMMENDATIONS

After careful consideration of evidence and information revealed in this report, it is recommended that the approved budget for 2022/23 financial year be adjusted in order to align the budget targets closer to the actual spending and also to correct the data strings.

7. CONCLUSION

The mid-year budget and performance assessment indicate that:

- a) An adjustment budget for 2022/23 will be required, and this must be approved by Council by no later than 28 February 2023.
- b) That the Report be submitted to both National and Provincial Treasury.

2022-2023**Ga-Segonyana Local Municipality****Midyear Report**

Department	Total Number of KPIs	Achieved	Not Achieved	
Infrastructure Services	9	6	3	0%
Office of the Municipal Manager	7	5	2	71%
Corporate Services	20	16	4	80%
Community Services	15	0	15	80%
Finance	8	5	3	62%
Total	61	17	44	
	100%	28%	72%	

Key Performance Area: Institutional Development and Organisational Development							Quarterly Targets				Annual Budget	Portfolio of Evidence	Actual Quarterly performance				Actual expenditure	Achieved / Not Achieved	Reason for non-achievement	Corrective measures to be taken	
Strategic Goals	Programme (IDP)	Objectives	Key Performance Indicators	Baseline	Target output (Annual target)	Measurement	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter			1st Quarter	2nd Quarter	3rd Quarter	4th Quarter					Actual Cumulative performance
Municipal Capacity and Infrastructure Development	Legal Services	To ensure labour peace and productivity by maintaining continuous engagements with staff or organised labour	KPI 1 Litigation cases attended by 30 June 2023.	4 Quarterly reports on litigation cases attended to by 30 June 2022.	Quarterly reports on litigation cases attended to by 30 June 2023.	Number	1	1	1	1	R4 000 000,00	Summary reports	1	1	n/a	n/a	2	R3 495 206,22	Target achieved	n/a	n/a
		To continuously ensure the municipality comply to	KPI 2 Signed Contracts/ Service Level Agreements (SLA) by 30 June 2023.	Quarterly reports on Signed Contracts/ Service Level Agreement by 30 June 2022.	Quarterly reports on Signed Contracts /Service Level Agreement by 30	Number	1	1	1	1	Operational	Appointed services providers report and signed SLA's	1	1	n/a	n/a	2	n/a	Target achieved	n/a	n/a

Strategic Goals	Programme (IDP)	Objectives	Key Performance Indicators	Baseline	Target output (Annual target)	Measurement	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Annual Budget	Portfolio of Evidence	Actual Quarterly performance	Actual Cumulative performance	Actual expenditure	Achieved / Not Achieved	Reason for non-achievement	Corrective measures to be taken				
Municipal Capacity and Infrastructure Development	Training and Skills Development	Adherence to the Skills Development Act and related	KPI 6 Employment equity reports submitted to the Department of labour by the 15th	Employment equity report submitted to the Department of labour by the 15th of January	Employment equity report submitted to the Department of labour by the 15th	Number			1		Operational	Report and acknowledgement letter from Department	n/a	n/a	n/a	n/a	n/a	n/a	n/a			
	Employee Assistance Programme (EAP)	To ensure that the socio-needs of employees are met	KPI 5 Number of Employee wellness campaigns conducted by 30 June 2023.	2 Biannual employee wellness campaigns conducted by 30 June 2022.	Biannual employee wellness campaigns conducted by 30 June 2023.	Number			1	1	R100 000,00	Notices, invitations, programme and attendance registers	n/a	1	n/a	n/a	n/a	1	R24 400,00	Target achieved	n/a	n/a
Key Performance Area: Institutional Development and Organizational Development							Quarterly Targets				Annual Budget	Portfolio of Evidence	Actual Quarterly performance	Actual Cumulative performance	Actual expenditure	Achieved / Not Achieved	Reason for non-achievement	Corrective measures to be taken				

Strategic Goals	Programme (IDP)	Objectives	Key Performance Indicators	Baseline	Target output (Annual target)	Unit of Measurement	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter											
Municipal Capacity and Infrastructure Development	Labour relations	To ensure labour peace and productivity by maintaining continuous engagements with staff or organised labour	KPI 9 Number of LLF meetings held by 30 June 2023.	4 Quarterly LLF meetings held by 30 June 2022.	Quarterly LLF meetings held by 30 June 2023.	Number	1	1	1	1	Operational	minutes and attendance	1	1	n/a	n/a	2	n/a	Target Achieved	n/a						
			KPI 10 Grievance cases attended to within 30 days by 30 June 2023.	Grievance cases attended to within 30 days by 30 June 2022.	Grievance cases attended to within 30 days by 30 June 2023.	Days	30 days	30 days	30 days	30 days	30 days	Operational	Grievance forms, attendance registers.	30days	30days	n/a	n/a	30 days	n/a	Target Achieved	n/a	n/a				
			KPI 11 Disciplinary cases finalized within 90 days by 30 June 2022.	Disciplinary cases finalized within 90 days by 30 June 2022.	Disciplinary cases finalized within 90 days by 30 June 2022.	Days	90 days	90 days	90 days	90 days	90 days	Operational	Disciplinary case report.	90 days	90 days	n/a	n/a	90 days	n/a	Target Achieved	n/a	n/a				

Municipal Capacity and Infrastructure Development	Training and Skills Development	Adherence to the skills development Act and related regulations at all times	KPI 13 Section 54A Manager, Section 56 Manager, and Finance officials sent to training for minimum competency level by 30 June 2023.	Report on Section 54A Manager, Section 56 Manager, and Finance officials sent to training for minimum competency level by 30 June 2022.	Report on Section 54A Manager, Section 56 Manager, and Finance officials sent to training for minimum competency level by 30 June 2023.	Number					1	R100 000,00	Portfolio of Evidence Proof of enrolment or results.	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
							Key Performance Area: Institutional Development and Organisational Development							Quarterly Targets				Annual Budget	Actual Quarterly performance	Actual Cumulative performance	Actual expenditure	Achieved / Not Achieved	Reason for non-achievement
Strategic Goals	Programme (IDP)	Objectives	Key Performance Indicators	Baseline	Target output (Annual target)	Measurements	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter				1st Quarter	2nd Quarter	3rd Quarter	4th Quarter						

Municipal Capacity and Infrastructure Development	IT and support	Constantly support the flow of and accesses to information through providing information and communication (ICT) support to ICT infrastructure	KPI 14 ICT queries/Incidents attended to within 16 working hours expressed as a % of total number of requests received by 30 June 2023.	ICT queries/Incidents attended to within 8 working hours expressed as a % of total number of requests received by 30 June 2022.	ICT queries/Incidents attended to within 8 working hours expressed as a % of total number of requests received by 30 June 2023.	%	100%	100%	100%	100%	Operational	ICT queries/incident register and support tickets.	100%	100%	n/a	n/a	100%	n/a	Target achieved	n/a	n/a		
			KPI 15 ICT queries/Incidents resolved within 72 working hours expressed as a % of total number of incidents/queries attended to by 30 June 2023.	90% of ICT queries/Incidents resolved within 24 working hours expressed as a % of total number of incidents/queries attended to by 30 June 2022.	90% of ICT queries/Incidents resolved within 24 working hours expressed as a % of total number of incidents/queries attended	%	90%	90%	90%	90%	Operational	ICT queries/incident register and Support tickets.	100%	100%	n/a	n/a	100%	n/a	Target achieved	n/a	n/a		

Key Performance Area: Institutional Development and Organisational Development						Quarterly Targets				Annual Budget	Portfolio of Evidence	Actual Quarterly performance				Actual cumulative performance	Actual expenditure	Achieved / Not Achieved	Reason for non-achievement	Corrective measures to be taken	
Strategic Goals	Programme (IDP)	Objectives	Key Performance Indicators	Baseline	Target output (Annual target)	Measureme	1st Quarter	2nd Quarter	3rd Quarter			4th Quarter	1st Quarter	2nd Quarter	3rd Quarter						4th Quarter
	SMMES	Dissemination of information to the community and stakeholders on daily issues that affect the community on the grounds and when	KPI 19 Number of Newsletters developed by 30 June 2023.	4 Quarterly Newsletters developed by 30 June 2022.	Quarterly Newsletters developed by 30 June 2023.	Number	1				R80 000,00	Copy of Newsletter and distribution register	1	1	n/a	n/a	2	n/a	Target achieved	n/a	n/a

Strategic Goals	Programme (IDP)	Objectives	Key Performance Indicators	Baseline	Target output (Annual target)	Measurem	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter						
Foster Participative Cohesion and Collaboration	Special Projects	To continuously engage and provide appropriate service provision to the youth, children, elderly, people living with disabilities, people living with HIV/AIDS	KPI 23 Number of Mayor's special projects held by 30 June 2023.	Number of Mayor's special projects held by 30 June 2022.	Number of Mayor's special projects held by 30 June 2023.	Number	6	6	6	6	350 000	Programmes and attendance register.	6	6	n/a	n/a	12	R355 880,35	Target achieved	n/a	n/a

Key Performance Area: Basic Services Delivery And Infrastructure Development							Quarterly Targets				Annual Budget	Portfolio of Evidence	Actual Quarterly performance				Actual expenditure	Achieved / Not Achieved	Reason for non-achievement	Corrective measures to be taken	
Program me (IDP)	Program me (IDP)	Objectives	Key Performance Indicators	Baseline	Target output (Annual target)	Measure	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter			1st Quarter	2nd Quarter	3rd Quarter	4th Quarter					Actual Cumulative performance
Develop and maintain infrastructural community services	Building Plan Administration and Inspectorate	To continuously comply to national building act and regulations	KPI 25 Building completion certificates issued within 30 days by 30 June 2023.	Building completion certificates issued within 30 days by 30 June 2022.	Building completion certificates issued within 30 days by 30 June 2023.	Days	30 days	30 days	30 days	30 days	Operational	Inspection request form and building	30days	30 days	n/a	n/a	30 days	n/a	Target achieved	n/a	n/a
			KPI 26 Notices served on contraventions reported by 30 June 2023.	number of notices served on contraventions by 30 June 2022.	number of notices served on contraventions by 30 June 2023.	Number	1	1	1	1	Operational	Contravention report register and notices served	1	0	n/a	n/a	1	n/a	Target achieved	No land use contravention notice	n/a
	Electricity connections	Provision of electricity to New house	KPI 27 Households provided with electricity connections by 30	Quarterly reports on households provided with electricity connection	Quarterly reports on households provided with	Number	1	1	1	1	operational	Report on electricity connections	1	1	n/a	n/a	2	n/a	Target achieved	n/a	n/a

Strategic Goals		Programme (IDP)	Objectives	Key Performance Indicators	Baseline	Target output (Annual target)	Measure	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Quarter	performance									
Strategic Goals		Programme (IDP)	Objectives	Key Performance Indicators	Baseline	Target output (Annual target)	Measure	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Quarter	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Quarter					
Develop and maintain infrastructure community services	Building Plan Administration and Inspectorate	To continuously comply to national building act and regulations	KPI 30 Building plans assessed within 30 days 30 June 2023.	Building plans assessed within 30 days 30 June 2022.	Building plans assessed within 30 days 30 June 2023.	days	30 days	30 days	30 days	30 days	30 days	Operational	Report o building plans application register and proof of assessment	30 days	30 days	n/a	n/a	30 days	n/a	Target achieved	n/a	n/a
	Project Management	To ensure projects are implemented within required and legal stand	KPI 31 Construction of 419 lined double pit toilets at Vergenoeg completed by 30 June 2023	new	Construction of 419 lined double pit toilets at Vergenoeg completed by 30 June 2023	Number	419	R12 012 146,55	Progress report, last payment certificate and GPS coordinates.	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a

		nds by continuously monitoring progress with implementation of projects																			
	Electricity connections	Provision of basic level of services to 50 households in 2025/26 Financial year	KPI 32 Electrical connections to be done in Wrenchville, Bankhara Bodulong and Promise Land by 30 June 2023.	2000 Electrical connections to be done in Wrenchville, Bankhara Bodulong and Promise Land by 30 June 2022.	1000 Electrical connections to be done in Wrenchville, Bankhara Bodulong and Promise Land by 30 June 2023.	Number	250	250	250	250	R25 000 000,00	PCS file provided by contractor: Stand no., ID numbers, meter numbers and beneficiaries names	0	0	n/a	n/a	0	15 831 346,22	Target not achieved	Slow progress due to hard rock area	n/a

	Fire Services	To establish fully functional fire services by 2023.	KPI 33 Construction of fire station funded by MIG at 30 June 2023	Report on construction of fire station funded by MIG at 30 June 2022.	Report on construction of fire station funded by MIG at 30 June 2023.	Number							Progress Reports and proof of payment certificate (Multi-year)	n/a	n/a	n/a	n/a	n/a	8 423 352,12	n/a	n/a	n/a
	Project Management	To ensure projects are implemented within required and legal standards by continuously monitoring progress with implementation	KPI 34 Extension of water supply reticulation of Maruping/Itireleng section completed by 30 June 2023.		Report on Extension of water supply reticulation of Maruping/Itireleng section completed by 30 June 2023.	Number				1	15 220 520, 58	Progress report, last payment certificate and GPS coordinates.	n/a	n/a	n/a	n/a	n/a	6 156 948,88	n/a	n/a	n/a	
			KPI 35 Bulk water supply in Bankhara Bodulong for 450 sites completed by 30 June		Bulk water supply in Bankhara Bodulong for 450 sites completed by 30	Number				450	R14 617 850,46	Progress report, last payment certificate and GPS coordinates.	n/a	n/a	n/a	n/a	n/a	11 912 906,70	n/a	n/a	n/a	

Strategic Goals	Programme (IDP)	Objectives	Key Performance Indicators	Baseline	Target output (Annual target)	Measure	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Annual Budget	Portfolio of Evidence	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Actual Cumulative performance	Actual expenditure	Achieved / Not Achieved	Reason for non-achievement	Corrective measures to be taken	
	Roads and Storm water	To upgrade 35.85 km main gravel roads to paved standard by 2026	KPI 36 Resealing of existing tarterd roads by 30 June 2023.	Report on meters of resealing of existing tarterd roads by 30 June 2022.	1 Kilometers of resealing of existing tarterd roads by 30 June 2023.	Meters	n/a	150m	150m	700m	Operational	progress report on meters of resealing of existing tarterd roads.	n/a	29.79 m	n/a	n/a	29.79 m	n/a	Target achieved	n/a	n/a	
Key Performance Area: Basic Services Delivery And Infrastructure Development							Quarterly Targets						Actual Quarterly performance									

Develop and maintain infrastructure community services	Water Infrastructure	To supply at least basic water services to all households in the municipal area by 2022.	KPI 37 Households provided with full water borne sewer by 30 June 2023.	Quarterly reports on Households provided with full water borne sewer by 30 June 2022.	Quarterly reports on Households provided with full water borne sewer by 30 June 2023.	Number	1	1	1	1	operational	Report on water borne sewer connections done.	1	1	n/a	n/a	2	n/a	Target achieved	n/a	n/a	
				KPI 38 Households provided with new water yard connection by the municipality by 30 June 2023.	Quarterly reports on Households provided with new water yard connection by the municipality by 30 June 2022.	Quarterly reports on Households provided with new water yard connection by the municipality by 30 June 2023.	Number	1	1	1	1	operational	Report on New water connections	1	1	n/a	n/a	2	n/a	Target achieved	n/a	n/a
					Quarterly reports on Households provided with new water yard connection by the municipality by 30 June 2022.	Quarterly reports on Households provided with new water yard connection by the municipality by 30 June 2023.	Number	1	1	1	1	operational	Report on New water connections	1	1	n/a	n/a	2	n/a	Target achieved	n/a	n/a
			Quarterly reports on Households provided with new water yard connection by the municipality by 30 June 2022.		Quarterly reports on Households provided with new water yard connection by the municipality by 30 June 2023.	Number	1	1	1	1	operational	Report on New water connections	1	1	n/a	n/a	2	n/a	Target achieved	n/a	n/a	
			Quarterly reports on Households provided with new water yard connection by the municipality by 30 June 2022.	Quarterly reports on Households provided with new water yard connection by the municipality by 30 June 2023.	Number	1	1	1	1	operational	Report on New water connections	1	1	n/a	n/a	2	n/a	Target achieved	n/a	n/a		
			Quarterly reports on Households provided with new water yard connection by the municipality by 30 June 2022.	Quarterly reports on Households provided with new water yard connection by the municipality by 30 June 2023.	Number	1	1	1	1	operational	Report on New water connections	1	1	n/a	n/a	2	n/a	Target achieved	n/a	n/a		

Strategic Goals	Programme (IDP)	Objectives	Key Performance Indicators	Baseline	Target output (Annual target)	Measureme	Quarterly Targets				Annual Budget	Portfolio of Evidence	Actual Quarterly performance ^e				Actual expenditure	Achieved / NOT Achieved	Reason for non-achievement	Corrective measures to be taken		
Key Performance Area: Basic Services Delivery And Infrastructure Development							Number	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Operational	Copies of lab reports	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Actual Cumulative performance	Actual expenditure	Achieved / NOT Achieved	Reason for non-achievement	Corrective measures to be taken
			KPI 38 Laboratory reports on quality of drinking water according to SANS 241 standards by 30 June 2023.	Average blue drop water quality standard achieved (at least 70%) by 30 June 2021	12 Monthly laborator y reports on quality of drinking water by 30 June 2023.		3	3	3	3	Operational	Copies of lab reports	3	2	n/a	n/a	5	n/a	Target not achieved	The laboratory was not functional during the month of December 2022.	n/a	

										performance										
Strategic Goals	Programme (IDP)	Objectives	Key Performance Indicators	Baseline	Target output (Annual target)	Measureme	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter						
Develop and maintain infrastructural community services		To create platform for economic growth opportunities and job creation through continuous promotion of Ga-Segonyana as investment	KPI 42 EPWP Jobs created by 30 June 2023	278 EPWP Jobs created by 30 June 2022.	278 EPWP Jobs created by 30 June 2023.	Number				278	R1 580 000,00	Copies of employment contracts	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
			KPI 43 In-situ houses constructed by the Department of COGHSTA by 30 June 2023.	1 Report on number of in-situ houses constructed by the Department of COGHSTA by 30 June 2022.	Report on in-situ houses constructed by the Department of COGHSTA by 30 June 2023.	Number					1	Operational	Report on in-situ housing provided by COGHSTA	n/a	n/a	n/a	n/a	n/a	n/a	n/a

		destination																							
Create a conducive environment for prosperous businesses investment		To ensure and Inspectorate the implementations of by-laws	KPI 44 Audits on outdoor advertising conducted by 30 June 2023.	1 Audits on outdoor advertising conducted by 30 June 2022.	Audits on outdoor advertising conducted by 30 June 2023.	Number					1	Operational	Outdoor advertising audit report	n/a											

Strategic Goals	Programme (IDP)	Objectives	Key Performance Indicators	Baseline	Target output (Annual target)	Unit of Measurement	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter					
Develop and main infrastructural and community services	Licensing and vehicle testing	To continuously ensure that vehicles are road worthy and regulate vehicle and driver's licenses in an efficient and professional manner	KPI 46 Drivers licenses tests conducted by 30 June 2023.	100% Drivers licenses test conducted expressed as a total % of appointments made by 30 June 2022.	12 Monthly reports on Drivers licenses tests conducted by 30 June 2023.	Number	3	3	3	3	Operational	3	3	n/a	n/a	6	n/a	Target achieved	n/a	n/a

	Security	To continuously provide professional security services	KPI 47 Number of security reports submitted by 30 June 2023.	4 Security reports submitted by 30 June 2022.	Quarterly security reports submitted by 30 June 2023.	Number	1	1	1	1	Operational	Submission register and security Report	1	1	n/a	n/a	2	n/a	Target not achieved	Target not reported on by the user department	n/a			
	Parks	Continuously maintain in an upgrade parks and open areas to acceptable environmental standard	KPI 48 Revenue generated from sales of stray Animal by 30 June 2023.	new	12 000 Revenue generated from sales of stray Animal by 30 June 2022.	Revenue				12 000				n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a			
						Number	5	5	5	5	Operational	Maintenance registers, weekly	5	599	n/a	n/a	5	n/a	Target not achieved	on by the user	n/a			
						KPI 49 Number of parks maintained by 30 June 2023.	5 Parks maintained by 30 June 2022.	Number of parks maintained by 30 June 2023.																
						KPI 50 Emergency incidents attended	100% Emergency incidents attended to	100% of Emergency incidents																
	Disaster Services	To establish fully	KPI 50 Emergency incidents attended	100% Emergency incidents attended to	100% of Emergency incidents	%	100%	100%	100%	100%	Operational	Incident report	100%	100%	n/a	n/a	100%	n/a	Target achieved	n/a	n/a			

Strategic Goals	Programme (IDP)	Objectives	Key Performance Indicators	Baseline	Target output (Annual target)	Measureme	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Annual Budget	Portfolio of Evidence	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Actual Cumulative performance	Actual expenditure	Achieved / Not Achieved	Reason for non-achievement	Corrective measures to be taken	
	Road Safety / Law Enforcement	Provide ongoing traffic control services	KPI 53 Number of Road blocks conducted by 30 June 2023.	8 Road blocks conducted by 30 June 2022.	48 road blocks conducted by 30 June 2023.	Number	12	12	12	12	Operational	Stop and approach register and road block schedule	12	12	n/a	n/a	24	n/a	Target not achieved	by the user	n/a	
			KPI 54 Revenue generated through roadblocks by 30 June 2023.	New	480000 Revenue generated through roadblocks by 30 June 2023.	R	R120 000,00	R120 000,00	R120 000,00	R120 000,00			80 000	130 000	n/a	n/a	0	n/a	Target not achieved	Target not reported on by the user department	n/a	
Key Performance Area: Basic Services Delivery And Infrastructure Development							Quarterly Targets						Actual Quarterly performance									

Develop and main infrastructural and community services	Waste Management	To provide weekly kerbside waste removal service to residential, schools, industrial and commercial sites (3 times a week) in Kuruman town, Wrenchville and	KPI 55 Number of households provided with door-to-door waste collection by 30 June 2023.	4600 Households provided with door-to-door waste collection by 30 June 2022.	8000 households provided with door-to-door waste collection by 30 June 2023.	Number	8000	8000	8000	8000	Operational	Control levy sheets and weekly schedules.	5091	5419	n/a	n/a	5419	n/a	Target not achieved	n/a
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		of the community	2023.		library materials by 30 June 2023.															
			KPI 59 Library awareness campaigns conducted by 30 June 2023.	Library awareness campaigns conducted by 30 June 2022	8 Library awareness campaigns conducted by 30 June 2023.	Number	8	8	8	8	Operational	Reports on Library awareness campaigns	8	7	n/a	n/a	15	n/a	Target not achieved	
			KPI 60 Number of participants attending library programmes held by 30 June 2023.	New	Number of participants attending library programmes held by 30 June 2023.	number	120	120	120	120	Operational	Attendance registers and report.	120	120	n/a	n/a	240	n/a	Target not achieved	Target not reported on by the user department.

	Cemeteries	To provide and maintain burial space at all times	KPI 61 % of graves provided against the total number of applications received by 30 June 2023.	New	% of graves provided against the total number of applications received by 30 June 2023.	%	100%	100%	100%	100%	Operational	Graves applications.	100%	100%	n/a	n/a	100%	n/a	Target not achieved	Target not reported on by the user department	n/a
	Disaster	To establish fully functional disaster center by 2023.	KPI 62 Number of emergency evacuation exercises conducted by 30 June 2023.	Emergency evacuation monitoring plan	Number of emergency evacuation exercises conducted by 30 June 2023.	Number	2	2	2	2	operational	Report on emergency evacuation Plan.	0	0	n/a	n/a	0	n/a	Target not achieved	Target not reported on by the user department	n/a
Key Performance Area: Financial Viability And Accountability						Quarterly Targets				Actual Quarterly											

										performance											
Strategic Goals	Programme (IDP)	Objectives	Key Performance Indicators	Baseline	Target output (Annual target)	Measurement	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter							
Enhance revenue and financial management	Free Basic Services (Indigent)	To ensure provision of free basic services to registered indigents	KPI 63 Number of indigent campaigns conducted by 30 June 2023.	1500 Indigents registered by 30 June 2022.	Number of indigent campaigns conducted by 30 June 2023.	Number		1		1	Operational	Indigent register	n/a	0	n/a	n/a	0	n/a	Target not achieved	Target not reported on by the user department	n/a
	Expenditure Management	Reduce unnecessary spending on travelling, overtime and operations	KPI 64 Unauthorised expenditure expressed as a % of total expenditure by 30 June 2023.	8% Unauthorised expenditure expressed as a % of total expenditure by 30 June 2022.	8% Unauthorised expenditure expressed as a % of total expenditure by 30 June 2023.	%				8%	Operational	Unauthorised expenditure register and section 52(d) reports	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a

		ional costs by an average of 10% p.a. by June 2022.	KPI 65 Irregular expenditure expressed as a % of total expenditure on New procurement by 30 June 2023.	20% Irregular expenditure expressed as a % of total expenditure on New procurement by 30 June 2022.	20% Irregular expenditure expressed as a % of total expenditure on New procurement by 30 June 2023.	%					20%	Operational	Irregular expenditure register and section 52(d) reports	n/a												
			KPI 66 Fruitless expenditure expressed as a % of total expenditure by 30 June 2023.	2% Fruitless expenditure expressed as a % of total expenditure by 30 June 2022.	2% Fruitless expenditure expressed as a % of total expenditure by 30 June 2023.	%				2%	Operational	Fruitless expenditure register and section 52(d) reports	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	
			KPI 67 % of rates clearance certificates issued within 10 days of customer	100% % of rates clearance certificates issued within 10 days of customer	100% % of rates clearance certificates issued within 10 days of customer	%				100%	Operational	Customer application forms and clearance certificates	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a

Enhance revenue and financial management	Budgeting	To promote Financial Viability and accountability	KPI 73 Section 71 reports submitted within 10 working days after month end by 30 June 2023.	12 Section 71 reports submitted within 10 working days after month end by 30 June 2021.	12 Quarterly section 71 reports submitted within 10 working days after month end by 30 June 2022.	Number	3	3	3	3	Operational	submission to the mayor and provincial treasury and acknowledgement of receipts from	3	3	n/a	n/a	6	n/a	Target achieved	n/a	n/a
		To ensure 100% compliance annually to legislatively prescribed financial report requirements.	KPI 74 Annual Financial Statements submitted to the Auditor General by 31 August 2022.	AFS submitted to AG by 31 August 2021.	Annual Financial Statements submitted to the Auditor General by 31 August 2022.	Date	31-Aug-22				R6 000 000,00	Copy of the AFS and acknowledgement letter	31-Aug-22	n/a	n/a	n/a	31-Aug-22	R4 157 424,27	Target achieved	n/a	n/a

Strategic Goals	Programme (IDP)	Objectives	Key Performance Indicators	Baseline	Target output (Annual target)	Measureme							performance								
							1st Quarter	2nd Quarter	3rd Quarter	4th Quarter			1st Quarter	2nd Quarter	3rd Quarter	4th Quarter					
Foster Participative Cohesion and Collaboration	Integrated Development Planning	To annually develop/review a credible IDP that is aligned to regional, provincial and national priorities and that address	KPI 80 Draft IDP tabled to council by 31 March 2023.	Draft IDP tabled to council by 31 March 2022.	Draft IDP tabled to council by 31 March 2023.	Date			31-Mar-23		Operational	Draft IDP and Council Resolution	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	
			KPI 81 Final IDP submitted and approved by council by 31 May 2023.	Final IDP submitted and approved by council by 31 May 2022.	Final IDP submitted and approved by council by 31 May 2023.	Date			31-May-23	Operational	Approved IDP and council resolution	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
			KPI 82 IDP Rep forum meetings held by 30 June 2023.	4 IDP Rep forum meetings held by 30 June 2022.	4 Quarterly IDP Rep forum meetings held by 30 June 2023.	Number	1	1	1	1	Operational	Agenda, minutes and attendance register	1	1	n/a	n/a	2	n/a	Target achieved	n/a	n/a

		<p>Assesses the needs of the community that we serve</p>	<p>KPI 83 IDP steering committee meetings held by 30 June 2023.</p>	<p>4 IDP steering committee meetings held by 30 June 2022.</p>	<p>4 Quarterly IDP steering committee meetings held by 30 June 2023.</p>	Number	1	1	1	1	Operational	Agenda, minutes and attendance register	1	1	n/a	n/a	2	n/a	Target achieved	n/a	n/a	
			<p>KPI 84 Wards represented at IDP/budget community participation meetings by 30 June 2023.</p>	<p>14 Wards represented at IDP/budget community participation meetings by 30 June 2022.</p>	<p>15 Wards represented at IDP/budget community participation meetings by 30 June 2023.</p>	Number	1	1	1	15 wards	R106 368,00	Public notice, agenda, minutes and attendance register/visual invitation	n/a	n/a	n/a	n/a	n/a	R35 758,00	n/a	n/a	n/a	n/a
<p>Key Performance Area: Good Governance and Public Participation</p>						<p>Quarterly Targets</p>	<p>Actual Quarterly</p>	<p>Actual Quarterly</p>	<p>Actual Quarterly</p>	<p>Actual Quarterly</p>	<p>Actual Quarterly</p>	<p>Actual Quarterly</p>	<p>Actual Quarterly</p>	<p>Actual Quarterly</p>	<p>Actual Quarterly</p>	<p>Actual Quarterly</p>	<p>Actual Quarterly</p>					

										performance											
Strategic Goals	Programme (IDP)	Objectives	Key Performance Indicators	Baseline	Target output (Annual target)	Unit of Measurement	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter							
Foster Participative Cohesion and Collaboration	Risk Management	Improve risk management processes by ensuring that all identified risks are mitigated	KPI 85 Audit, Risk and Performance Committee reports submitted to council by 30 June 2023.	4 Audit, Risk and Performance Committee reports submitted to council by 30 June 2022.	4 Quarterly Audit, Risk and Performance Committee reports submitted to council by 30 June 2023.	Number	1	1	1	1	Operational	Audit, Risk and Performance Committee reports and council minutes	1	1	n/a	n/a	2		Target achieved	n/a	n/a
			KPI 86 Internal Audit reports submitted to the Audit, Risk and Performance Committee	4 Quarterly Internal Audit reports submitted to the Audit, Risk and Performance Committee	4 Quarterly Internal Audit reports submitted to the Audit, Risk and Performance Committee	Number	1	1	1	1	Operational	Performance Committee, agenda and attendance	1	1	n/a	n/a	2		Target achieved	n/a	n/a

										performance										
Strategic Goals	Programme (IDP)	Objectives	Key Performance Indicators	Baseline	Target output (Annual target)	Measurement	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter						
Foster Participative Cohesion and Collaboration	Performance Management	To plan, monitor, report and evaluate performance of the municipality and employees within required timeframes	KPI 93 Mid-Year performance review session conducted and submitted to COGHSTA by 31 January 2023.	Mid-Year performance review session conducted and submitted to COGHSTA by 31 January 2022.	2021-2022 Mid-Year performance review session conducted and submitted to COGHSTA by 31 January 2023	Date			31-Jan-23		Operational	Minutes, attendance register and proof of submission	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
			KPI 94 Performance evaluation of the accounting officer and senior management for 2021-2022	1 Performance evaluation of the accounting officer and senior management for 2019-2020	Performance evaluation of the accounting officer and senior management for 2021-	Date			31-Jan-23		Operational	Agenda, attendance register, minutes and assessment report	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a

Anti-corruption	To continuously curb corrupt behavior through	KPI 99 Fraud Prevention Policy Annually reviewed and submitted to council by 30 June	Fraud Prevention Policy Annually reviewed and submitted to council by 30 June	Fraud Prevention Policy Annually reviewed and submitted to council by 30 June	Date	Number	1	1	1	1	Operational	4 Fraud and prevention policy and council resolution	0	0	n/a	n/a	0	n/a	n/a	Target not achieved	Target not reported on by the user department	n/a
							1	1	1	1	Operational	4 Operational risk assessment reports and attendance register	0	0	n/a	n/a	0	n/a	Target not achieved	Target not reported on by the user department	n/a	
							1	1	1	1	Operational	4 Quarterly reports on operational risk assessments/reviews conducted by 30 June 2023.	0	0	n/a	n/a	0	n/a	Target not achieved	Target not reported on by the user department	n/a	
							1	1	1	1	Operational	4 Quarterly reports on Strategic risk assessments/reviews conducted by 30 June 2023.	0	0	n/a	n/a	0	n/a	Target not achieved	Target not reported on by the user department	n/a	
							1	1	1	1	Operational	4 Quarterly reports on operational risk assessments/reviews conducted by 30 June 2023.	0	0	n/a	n/a	0	n/a	Target not achieved	Target not reported on by the user department	n/a	
							1	1	1	1	Operational	4 Quarterly reports on Strategic risk assessments/reviews conducted by 30 June 2023.	0	0	n/a	n/a	0	n/a	Target not achieved	Target not reported on by the user department	n/a	
		KPI 98 Operational risk assessments/reviews conducted by 30 June 2023.	4 Quarterly reports on operational risk assessments/reviews conducted by 30 June 2023.	4 Quarterly reports on operational risk assessments/reviews conducted by 30 June 2023.	number	Date	Number	1	1	1	1	Operational	4 strategic risk assessment reports and attendance register	0	0	n/a	n/a	0	n/a	Target not achieved	Target not reported on by the user department	n/a
								1	1	1	1	Operational	4 Operational risk assessment reports and attendance register	0	0	n/a	n/a	0	n/a	Target not achieved	Target not reported on by the user department	n/a
								1	1	1	1	Operational	4 Quarterly reports on operational risk assessments/reviews conducted by 30 June 2023.	0	0	n/a	n/a	0	n/a	Target not achieved	Target not reported on by the user department	n/a
								1	1	1	1	Operational	4 Quarterly reports on Strategic risk assessments/reviews conducted by 30 June 2023.	0	0	n/a	n/a	0	n/a	Target not achieved	Target not reported on by the user department	n/a
								1	1	1	1	Operational	4 Quarterly reports on operational risk assessments/reviews conducted by 30 June 2023.	0	0	n/a	n/a	0	n/a	Target not achieved	Target not reported on by the user department	n/a
								1	1	1	1	Operational	4 Quarterly reports on Strategic risk assessments/reviews conducted by 30 June 2023.	0	0	n/a	n/a	0	n/a	Target not achieved	Target not reported on by the user department	n/a

