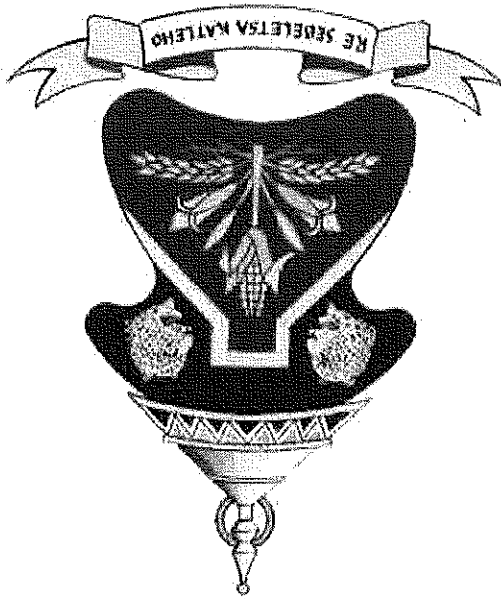


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# SECTION 52(D) REPORT

01 July 2023 to 30 September 2023



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**PART I-NON-FINANCIAL PERFORMANCE INFORMATION**

## 1. INTRODUCTION

The First Quarter Top-Layer Service Delivery and Budget Implementation Plan 2023/2024 is submitted to Council in terms of Section 52 (d) of the Local Government: Municipal Finance Management Act, 56 of 2003.

The report covers the performance information from 01 July 2023 to 30 September 2023. The report further focuses on the implementation of the approved Service Delivery and Budget Implementation Plan 2023/2024 in conjunction with the predetermined developmental objectives as encapsulated in the approved Municipality's Integrated Development and Plan 2023/2024.

The report evaluates actual performance of the municipality as measured against the performance indicators and targets in its Integrated Development Plan 2023/2024, Annual Budget 2023/2024 and Service Delivery and Budget Implementation Plan 2023/2024. Furthermore, the report depicts the performance of the municipality as per the six Key Performance Areas for Local Government, which are:

- Basic Service Delivery;
- Local Economic Development;
- Institutional Capacity
- Financial Management,
- Good Governance, Transparency and Accountability
- Public Participation

The format of the report will reflect the Municipality's Key Performance Indicators per Municipal Key Performance Area, Predetermined Objective and Focus Area respectively.

## 2 LEGISLATIVE IMPERATIVE

The First Quarter Performance Report 2023/2024 has been compiled in compliance with the requirements of Section 52 (d) of the Local Government: Municipal Finance Management Act, 56 of 2003; which stipulates as follows:

(1) The Mayor of a Municipality must:

- (c) must take all reasonable steps to ensure that the municipality performs its constitutional and statutory functions within the limits of the municipality's approved budget
- (d) must, within 30 days of the end of each quarter submit a report to Council on the implementation of the approved budget and the financial state of affairs of the municipality.

In addition, Regulation 7 (1) of the Local Government: Municipal Planning and Performance Management Regulations, 2001 states that:

"A Municipality's Performance Management and Development System entails a framework that describes and represents how the municipality's cycle and processes of performance planning, monitoring, measurement, review, reporting and improvement will be conducted, organized and managed, including determining the roles of the different role players."

It is therefore in pursuance of this provisions that the Setsoto Local Municipality compiled the First Quarter Top-Layer Service Delivery and Budget Implementation Plan 2023/2024 Performance Report.

### 3. SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN

The Organizational Performance is evaluated by means of a Municipal Scorecard-Top-Layer Service Delivery and Budget Implementation Plan at Organizational level and through Technical Lower-Layer Service Delivery and Budget Implementation Plan at departmental levels.

The Service Delivery and Budget Implementation Plan is a plan that converts the Integrated Development Plan and Annual Budget into measurable operational targets on how, where and when the strategies, objectives and normal business process of the municipality is implemented. It also allocates responsibility to respective departments and or divisions therein, mandated to deliver specific services in terms of the approved Integrated Development Plan and Budget.

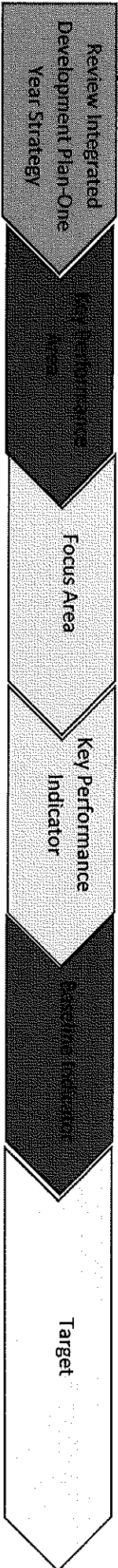
The Municipal Finance Management Act Circular No.13 on Service Delivery and Budget Implementation Plan prescribes that:

- The Integrated Development Plan and Budget must be aligned;
- The budget must address the strategic priorities;
- The Service Delivery and Budget Implementation Plan should indicate what the municipality is going to do during next twelve months; and
- The Service Delivery and Budget Implementation Plan should form the basis for measuring the performance against goals set during the Integrated Development Planning and Budgeting processes.

The Service Delivery and Budget Implementation Plan was duly approved by the Executive Mayor. The overall assessment of actual performance against predetermined targets set for the Key Performance Indicators as documented in the Service Delivery and Budget Implementation Plan is illustrated in terms of the assessment methodology as depicted below:

01 July 2023 - 30 June 2024

Integrated Development Plan-Five Year Strategy







Outcome Number	MIMBS004	Annual Target	Actual
Key Focus Area	Spatial planning development human settlement	Annual	N/A
Key Performance Indicator	Number of sites issued for human settlement in Clocolan and Hlohlowane by 30 June 2024	Quarter 1	N/A
Level of achievement	Measures taken to address underperformance	Ensure that targets are achieved within the required timeframe	
Indicator not yet measures	The Key performance indicator not applicable for the quarter under review		
Comment on the achievement of the Key Performance Indicator, Reasons for the Variance and remedial measures	Number of sites issued for human settlement in Clocolan and Hlohlowane by 30 June 2024		
Level of achievement	Measures taken to address underperformance	Ensure that targets are achieved within the required timeframe	
Indicator not yet measures	The Key performance indicator not applicable for the quarter under review		
Comment on the achievement of the Key Performance Indicator, Reasons for the Variance and remedial measures	Number of sites issued for human settlement in Ficksburg, Caledon Park and Megheing by 30 June 2024		
Level of achievement	Measures taken to address underperformance	Ensure that targets are achieved within the required timeframe	
Indicator not yet measures	The Key performance indicator not applicable for the quarter under review		
Outcome Number	MIMBS005	Annual Target	Actual
Key Focus Area	Spatial planning development human settlement	Annual	2 000
Key Performance Indicator	Number of sites issued for human settlement in Ficksburg, Caledon Park and Megheing by 30 June 2024	Quarter 1	N/A
Level of achievement	Measures taken to address underperformance	Ensure that targets are achieved within the required timeframe	
Indicator not yet measures	The Key performance indicator not applicable for the quarter under review		
Comment on the achievement of the Key Performance Indicator, Reasons for the Variance and remedial measures	Number of sites issued for human settlement in Ficksburg, Caledon Park and Megheing by 30 June 2024		
Level of achievement	Measures taken to address underperformance	Ensure that targets are achieved within the required timeframe	
Indicator not yet measures	The Key performance indicator not applicable for the quarter under review		
Outcome Number	MIMBS006	Annual Target	Actual
Key Focus Area	Fleet Management	Annual	4
Key Performance Indicator	Number of tipper lorries procured	Quarter 1	N/A
Level of achievement	Measures taken to address underperformance	Ensure that targets are achieved within the required timeframe	
Indicator not yet measures	The Key performance indicator not applicable for the quarter under review		
Comment on the achievement of the Key Performance Indicator, Reasons for the Variance and remedial measures	Number of tipper lorries procured		
Level of achievement	Measures taken to address underperformance	Ensure that targets are achieved within the required timeframe	
Indicator not yet measures	The Key performance indicator not applicable for the quarter under review		
Outcome Number	MIMBS007	Annual Target	Actual
Key Focus Area	Fleet Management	Annual	3
Key Performance Indicator	Number of refuse compactor truck procured	Quarter 1	N/A
Level of achievement	Measures taken to address underperformance	Ensure that targets are achieved within the required timeframe	
Indicator not yet measures	The Key performance indicator not applicable for the quarter under review		
Comment on the achievement of the Key Performance Indicator, Reasons for the Variance and remedial measures	Number of refuse compactor truck procured		
Level of achievement	Measures taken to address underperformance	Ensure that targets are achieved within the required timeframe	
Indicator not yet measures	The Key performance indicator not applicable for the quarter under review		
Outcome Number	MIMBS008	Annual Target	Actual
Key Focus Area	Fleet Management	Annual	7
Key Performance Indicator	Number of Mahindra's procured	Quarter 1	N/A
Level of achievement	Measures taken to address underperformance	Ensure that targets are achieved within the required timeframe	
Indicator not yet measures	The Key performance indicator not applicable for the quarter under review		
Comment on the achievement of the Key Performance Indicator, Reasons for the Variance and remedial measures	Number of Mahindra's procured		
Level of achievement	Measures taken to address underperformance	Ensure that targets are achieved within the required timeframe	
Indicator not yet measures	The Key performance indicator not applicable for the quarter under review		

Outcome Number		MMLLED001		Annual Target		Actual	
Key Focus Area		Economic Growth and Spatial Transformation		Annual		100%	
Key Performance Indicator		Percentage compliance to turn-around time maintained to consider building plan applications quarterly		Quarter 1		100%	
Level of achievement		Reasons for the variance		Measures taken to address underperformance			
Indicator		Average turn-around time maintained to consider land use applications quarterly					
Comment on the achievement of the Key Performance Indicator, Reasons for the Variance and remedial measures							
Level of achievement		Reasons for the variance		Measures taken to address underperformance			
Target met		Performance fully meets the standard expected in all areas of the job.					
Outcome Number		MMLLED002		Annual Target		Actual	
Key Focus Area		Economic Growth and Spatial Transformation		Annual		6 month	
Key Performance Indicator		Average turn-around time maintained to consider land use applications quarterly		Quarter 1		6 months	
Level of achievement		Reasons for the variance		Measures taken to address underperformance			
Indicator		Performance fully meets the standard expected in all areas of the job.					
Comment on the achievement of the Key Performance Indicator, Reasons for the Variance and remedial measures							

5.1.1.2 LOCAL ECONOMIC DEVELOPMENT

Outcome Number		MMBS009		Annual Target		Actual	
Key Focus Area		Fleet Management		Annual		1	
Key Performance Indicator		Number of lowbed procured		Quarter 1		N/A	
Level of achievement		Reasons for the variance		Measures taken to address underperformance			
Indicator		Number of lowbed procured					
Comment on the achievement of the Key Performance Indicator, Reasons for the Variance and remedial measures							
Level of achievement		Reasons for the variance		Measures taken to address underperformance			
Indicator not yet measures		The Key performance indicator not applicable for the quarter under review					
Outcome Number		MMBS010		Annual Target		Actual	
Key Focus Area		Fleet Management		Annual		4	
Key Performance Indicator		Number of TLBs procured		Quarter 1		N/A	
Level of achievement		Reasons for the variance		Measures taken to address underperformance			
Indicator not yet measures		The Key performance indicator not applicable for the quarter under review					
Outcome Number		MMBS010		Annual Target		Actual	
Key Focus Area		Fleet Management		Annual		4	
Key Performance Indicator		Number of TLBs procured		Quarter 1		N/A	
Level of achievement		Reasons for the variance		Measures taken to address underperformance			
Indicator not yet measures		The Key performance indicator not applicable for the quarter under review					
Outcome Number		MMBS010		Annual Target		Actual	
Key Focus Area		Fleet Management		Annual		4	
Key Performance Indicator		Number of TLBs procured		Quarter 1		N/A	
Level of achievement		Reasons for the variance		Measures taken to address underperformance			
Indicator not yet measures		The Key performance indicator not applicable for the quarter under review					

5.1.1.3 INSTITUTIONAL DEVELOPMENT

Outcome Number	MMIC001	Annual Target	Actual
Key Focus Area	Training and Development	Annual	N/A
		Quarter 1	1%
Key Performance Indicator	Percentage skills development levy against the municipal operating expenditure		0.03%
Level of achievement	Reasons for the variance	Measures taken to address underperformance	
Target met	Performance does not meet the standard expected for the job	Ensuring that all employees are capacitated as per their personal development plan and Workplace Skills Plan	
Comment on the achievement of the Key Performance Indicator, Reasons for the Variance and remedial measures			

Outcome Number	MMLED003	Annual Target	Actual
Key Focus Area	Local Economic Development	Annual	N/A
		Quarter 1	1
Key Performance Indicator	Number of Local Economic Development Strategy developed, approved and implemented by council by 30 June 2024		N/A
Level of achievement	Reasons for the variance	Measures taken to address underperformance	
Indicator not yet measures	The key performance indicator not applicable for the quarter under review	Ensure that targets are achieved within the required timeframe	
Outcome Number	MMLED004	Annual Target	Actual
Key Focus Area	Local Economic Development	Annual	5
		Quarter 1	1
Key Performance Indicator	Number of socio-economic development opportunities identified and facilitated streamlining to Small Medium Macro Enterprise		1
Level of achievement	Reasons for the variance	Measures taken to address underperformance	
Target met	Performance fully meets the standard expected in all areas of the job.	Continue monitoring	
Outcome Number	MMLED005	Annual Target	Actual
Key Focus Area	Local Economic Development	Annual	300
		Quarter 1	129
Key Performance Indicator	Number of jobs created through municipality's local economic development initiatives and capital projects		129
Level of achievement	Reasons for the variance	Measures taken to address underperformance	
Target met	Performance fully meets the standard expected in all areas of the job.	Continue monitoring	
Outcome Number	MMLED005	Annual Target	Actual
Key Focus Area	Local Economic Development	Annual	N/A
		Quarter 1	129
Key Performance Indicator	Number of jobs created through municipality's local economic development initiatives and capital projects		129
Level of achievement	Reasons for the variance	Measures taken to address underperformance	
Target met	Performance fully meets the standard expected in all areas of the job.	Continue monitoring	
Outcome Number	MMLED005	Annual Target	Actual
Key Focus Area	Local Economic Development	Annual	N/A
		Quarter 1	129
Key Performance Indicator	Number of jobs created through municipality's local economic development initiatives and capital projects		129
Level of achievement	Reasons for the variance	Measures taken to address underperformance	
Target met	Performance fully meets the standard expected in all areas of the job.	Continue monitoring	
Outcome Number	MMLED005	Annual Target	Actual
Key Focus Area	Local Economic Development	Annual	N/A
		Quarter 1	129
Key Performance Indicator	Number of jobs created through municipality's local economic development initiatives and capital projects		129
Level of achievement	Reasons for the variance	Measures taken to address underperformance	
Target met	Performance fully meets the standard expected in all areas of the job.	Continue monitoring	
Outcome Number	MMLED005	Annual Target	Actual
Key Focus Area	Local Economic Development	Annual	N/A
		Quarter 1	129
Key Performance Indicator	Number of jobs created through municipality's local economic development initiatives and capital projects		129
Level of achievement	Reasons for the variance	Measures taken to address underperformance	
Target met	Performance fully meets the standard expected in all areas of the job.	Continue monitoring	
Outcome Number	MMLED005	Annual Target	Actual
Key Focus Area	Local Economic Development	Annual	N/A
		Quarter 1	129
Key Performance Indicator	Number of jobs created through municipality's local economic development initiatives and capital projects		129
Level of achievement	Reasons for the variance	Measures taken to address underperformance	
Target met	Performance fully meets the standard expected in all areas of the job.	Continue monitoring	

Outcome Number	MMFM001	Annual Target	Actual
Key Focus Area	Financial Management	Annual	2
		Quarter 1	0.5
Key Performance Indicator	Annual Cost Coverage Ratio		N/A
Comment on the achievement of the Key Performance Indicator, Reasons for the Variance and remedial measures			
Level of achievement	Reasons for the variance	Measures taken to address underperformance	
	Performance does not meet the standard expected for the job	Ensure that there is an alignment with the Performance Agreements of the Municipal Manager and that of the Director Financial Services	
	The Performance Agreement of the Director Financial Services has set the target in the fourth quarter		

5.1.1.4 FINANCIAL MANAGEMENT

Outcome Number	MMIC003	Annual Target	Actual
Key Focus Area	Institutional Capacity	Annual	100%
		Quarter 1	100%
Key Performance Indicator	Percentage of critical vacant posts filled within three months		0%
Comment on the achievement of the Key Performance Indicator, Reasons for the Variance and remedial measures			
Level of achievement	Reasons for the variance	Measures taken to address underperformance	
	Performance does not meet the standard expected for the job	Effective implementation of the Employment Equity targets	
	Not recruiting adequately they in the 3 highest levels of Management		

Outcome Number	MMIC002	Annual Target	Actual
Key Focus Area	Institutional Capacity	Annual	5
		Quarter 1	3
Key Performance Indicator	Number of senior managers positions filled		N/A
Comment on the achievement of the Key Performance Indicator, Reasons for the Variance and remedial measures			
Level of achievement	Reasons for the variance	Measures taken to address underperformance	
	Performance does not meet the standard expected for the job	Effective implementation of the Employment Equity targets	
	Not recruiting adequately they in the 3 highest levels of Management		

Outcome Number	MMFM002	Annual Target	Actual
Key Focus Area	Financial Management	Annual	N/A
Key Performance Indicator	Annual Liquidity Ratio	Quarter 1	N/A
Comment on the achievement of the Key Performance Indicator, Reasons for the Variance and remedial measures			
Level of achievement	Reasons for the variance	Measures taken to address underperformance	
Indicator not yet measures	The Key performance indicator not applicable for the quarter under review	Ensure that targets are achieved within the required timeframe	
Outcome Number	MMFM003	Annual Target	Actual
Key Focus Area	Financial Management	Annual	N/A
Key Performance Indicator	Unqualified with matters of emphasis	Quarter 1	N/A
Comment on the achievement of the Key Performance Indicator, Reasons for the Variance and remedial measures			
Level of achievement	Reasons for the variance	Measures taken to address underperformance	
Indicator not yet measures	The Key performance indicator not applicable for the quarter under review	Ensure that targets are achieved within the required timeframe	
Outcome Number	MMFM004	Annual Target	Actual
Key Focus Area	Revenue Management	Annual	N/A
Key Performance Indicator	Annual percentage of outstanding service debtors to revenue	Quarter 1	0%
Comment on the achievement of the Key Performance Indicator, Reasons for the Variance and remedial measures			
Level of achievement	Reasons for the variance	Measures taken to address underperformance	
Indicator not yet measures	The Key performance indicator not applicable for the quarter under review	Ensure that targets are achieved within the required timeframe	
Outcome Number	MMFM005	Annual Target	Actual
Key Focus Area	Revenue Management	Annual	N/A
Key Performance Indicator	Percentage collection rate maintained annually	Quarter 1	40%
Comment on the achievement of the Key Performance Indicator, Reasons for the Variance and remedial measures			
Level of achievement	Reasons for the variance	Measures taken to address underperformance	
Target extremely met	Performance far exceeds the standard expected of an employee at the level	Continue monitoring	

Outcome Number	MIMFM006	Annual Target	Annual	21.39%	N/A	Actual
Key Focus Area	Revenue Management	Annual	Quarter 1	5.34%	5.34%	
Key Performance Indicator	Percentage household earning less than R 4 200.00 per month with access to basic service delivery					
Level of achievement	Reasons for the variance	Measures taken to address underperformance				
Target met	Performance fully meets the standard expected in all areas of the job	Continue monitoring				
Outcome Number	MIMFM007	Annual Target	Annual	100%	N/A	Actual
Key Focus Area	Financial Management	Annual	Quarter 1	25%	34%	
Key Performance Indicator	The percentage of municipality's capital budget actually spent on projects, identified for a particular year in terms of the municipality's Integrated Development Plan					
Level of achievement	Reasons for the variance	Measures taken to address underperformance				
Target well met	Performance is significantly higher than standard expected in the job	Continue monitoring				
Outcome Number	MIMFM008	Annual Target	Annual	3%	N/A	Actual
Key Focus Area	Supply Chain Management	Annual	Quarter 1	N/A	N/A	
Key Performance Indicator	Percentage annual procurement spent awarded to youth owned enterprise					
Level of achievement	Reasons for the variance	Measures taken to address underperformance				
Indicator not yet measures	The Key performance indicator not applicable for the quarter under review	Ensure that targets are achieved within the required timeframe				
Outcome Number	MIMFM009	Annual Target	Annual	5%	N/A	Actual
Key Focus Area	Supply Chain Management	Annual	Quarter 1	N/A	N/A	
Key Performance Indicator	Percentage annual procurement spent awarded to local economic development					
Level of achievement	Reasons for the variance	Measures taken to address underperformance				
Indicator not yet measures	The Key performance indicator not applicable for the quarter under review	Ensure that targets are achieved within the required timeframe				

Comment on the achievement of the Key Performance Indicator, Reasons for the Variance and remedial measures

Outcome Number		MMGG001		Key Focus Area	Risk Management	Annual Target	4	Actual	N/A
Key Performance Area		Risk Management		Key Focus Area	Risk Management	Annual	1	Actual	N/A
Key Performance Indicator		Number of quarterly Strategic and Operational Risk Register Reports submitted to council		Key Performance Indicator	Number of quarterly Strategic and Operational Risk Register Reports submitted to council	Quarter 1	1	Actual	1
<p>Comment on the achievement of the Key Performance Indicator, Reasons for the Variance and remedial measures</p>									
Level of achievement		Reasons for the variance		Measures taken to address underperformance					
Indicator not yet measures		Performance does not meet the standard expected for the job		Ensure that there is an alignment with the Performance Agreements of the Municipal Manager and that of the Director Financial Services					
Target met		Performance fully meets the standard expected in all areas of the job.		Continue monitoring					
Outcome Number		MMGG002		Key Focus Area	Risk Management	Annual Target	1	Actual	N/A
Key Performance Area		Risk Management		Key Focus Area	Risk Management	Annual	1	Actual	N/A
Key Performance Indicator		Number of Risk Management Policies developed and approved by council by 30 June 2024		Key Performance Indicator	Number of Risk Management Policies developed and approved by council by 30 June 2024	Quarter 1	N/A	Actual	N/A
<p>Comment on the achievement of the Key Performance Indicator, Reasons for the Variance and remedial measures</p>									
Level of achievement		Reasons for the variance		Measures taken to address underperformance					
Indicator not yet measures		The key performance indicator not applicable for the quarter under review		Ensure that targets are achieved within the required timeframe					
Outcome Number		MMGG003		Key Focus Area	Risk Management	Annual Target	1	Actual	N/A
Key Performance Area		Risk Management		Key Focus Area	Risk Management	Annual	1	Actual	N/A
Key Performance Indicator		Number of Risk Assessment conducted by 30 June 2024		Key Performance Indicator	Number of Risk Assessment conducted by 30 June 2024	Quarter 1	N/A	Actual	N/A
<p>Comment on the achievement of the Key Performance Indicator, Reasons for the Variance and remedial measures</p>									
Level of achievement		Reasons for the variance		Measures taken to address underperformance					
Indicator not yet measures		The key performance indicator not applicable for the quarter under review		Ensure that targets are achieved within the required timeframe					

**5.1.1.5 GOOD GOVERNANCE, TRANSPARENCY AND ACCOUNTABILITY**

Outcome Number		MMFM010		Key Focus Area	Assets, Equipment and Fleet Management	Annual Target	4%	Actual	N/A
Key Performance Area		Assets, Equipment and Fleet Management		Key Focus Area	Assets, Equipment and Fleet Management	Annual	4%	Actual	N/A
Key Performance Indicator		Percentage of repairs and maintenance budget against the operational budget		Key Performance Indicator	Percentage of repairs and maintenance budget against the operational budget	Quarter 1	1%	Actual	0%
<p>Comment on the achievement of the Key Performance Indicator, Reasons for the Variance and remedial measures</p>									
Level of achievement		Reasons for the variance		Measures taken to address underperformance					
Indicator not met		Performance does not meet the standard expected for the job		Ensure that there is an alignment with the Performance Agreements of the Municipal Manager and that of the Director Financial Services					
Target met		The Performance Agreement of the Director Financial Services has set the target in the fourth quarter		The Performance Agreement of the Director Financial Services					





5.1.1.6 PUBLIC PARTICIPATION

Outcome Number	MMP001	Annual Target	Actual
Key Focus Area	Integrated Development Planning	Annual	N/A
		Quarter 1	1
Key Performance Indicator	Number of Integrated Development Review Process Plan 2023/2024 adopted by council by 31 August 2023		
Comment on the achievement of the Key Performance Indicator, Reasons for the Variance and remedial measures	Measures taken to address underperformance		
Level of achievement	Reasons for the variance	Continue monitoring	
Target met	Performance fully meets the standard expected in all areas of the job.		

Outcome Number	MMGG09	Annual Target	Actual
Key Focus Area	Internal Audit	Annual	N/A
		Quarter 1	1
Key Performance Indicator	Number of reports on implementation of Internal Audit findings by management by 30 June 2024		
Comment on the achievement of the Key Performance Indicator, Reasons for the Variance and remedial measures	Measures taken to address underperformance		
Level of achievement	Reasons for the variance	Continue monitoring	
Target met	Performance fully meets the standard expected in all areas of the job.		
Outcome Number	MMGG10	Annual Target	Actual
Key Focus Area	Internal Audit	Annual	N/A
		Quarter 1	1
Key Performance Indicator	Number of reports issued on the implementation of Auditor General of South Africa audit findings on the Audit Report 2022/23 by management by June 2024		
Comment on the achievement of the Key Performance Indicator, Reasons for the Variance and remedial measures	Measures taken to address underperformance		
Level of achievement	Reasons for the variance	Continue monitoring	
Target met	Performance fully meets the standard expected in all areas of the job.		
Outcome Number	MMGG011	Annual Target	Actual
Key Focus Area	Internal Audit	Annual	N/A
		Quarter 1	N/A
Key Performance Indicator	Number of Audit Action Plan developed to address Auditor General of South Africa Audit Findings on Audit Report 2022/2023 and submitted to council for approval on or before 31 January 2024		
Comment on the achievement of the Key Performance Indicator, Reasons for the Variance and remedial measures	Measures taken to address underperformance		
Level of achievement	Reasons for the variance	Ensure that targets are achieved within the required timeframe	
Indicator not yet measures	The key performance indicator not applicable for the quarter under review		

Outcome Number	MMP003	Annual Target	Actual	N/A	N/A
Key Focus Area	Integrated Development Planning	Annual	1	N/A	N/A
Key Performance Indicator	Number of reviewed Draft Integrated Development Plan 2024/2025 adopted by council by 31 March 2024	Quarter 1	N/A	N/A	N/A
Level of achievement	Reasons for the variance	Comment on the achievement of the Key Performance Indicator, Reasons for the Variance and remedial measures			
Indicator not yet measures	The key performance indicator not applicable for the quarter under review	Ensure that targets are achieved within the required timeframe			
Outcome Number	MMP004	Annual Target	Actual	N/A	1
Key Focus Area	Performance Management and Development System	Annual	1	N/A	1
Key Performance Indicator	Number of Service Delivery and Budget Implementation Plan 2024/2025 developed and submitted to the Executive Mayor for approval by 14 June 2024	Quarter 1	1	1	1
Level of achievement	Reasons for the variance	Comment on the achievement of the Key Performance Indicator, Reasons for the Variance and remedial measures			
Indicator not yet measures	The key performance indicator not applicable for the quarter under review	Ensure that targets are achieved within the required timeframe			
Outcome Number	MMP005	Annual Target	Actual	N/A	1
Key Focus Area	Performance Management and Development System	Annual	1	N/A	1
Key Performance Indicator	Number of Performance Agreements for the financial year 2023/2024-with its Annexes, developed and signed between the Executive Mayor and the Municipal Manager by 30 July 2023	Quarter 1	1	1	1
Level of achievement	Reasons for the variance	Comment on the achievement of the Key Performance Indicator, Reasons for the Variance and remedial measures			
Indicator not yet measures	The key performance indicator not applicable for the quarter under review	Ensure that targets are achieved within the required timeframe			
Outcome Number	MMP006	Annual Target	Actual	N/A	5
Key Focus Area	Performance Management and Development System	Annual	5	N/A	5
Key Performance Indicator	Number of Performance Agreements for the financial year 2023/2024-with its Annexes, developed and signed between the Municipal Manager and Senior Managers by 30 July 2023	Quarter 1	5	5	5
Level of achievement	Reasons for the variance	Comment on the achievement of the Key Performance Indicator, Reasons for the Variance and remedial measures			
Indicator not yet measures	The key performance indicator not applicable for the quarter under review	Ensure that targets are achieved within the required timeframe			
Outcome Number	MMP006	Annual Target	Actual	N/A	5
Key Focus Area	Performance Management and Development System	Annual	5	N/A	5
Key Performance Indicator	Number of Performance Agreements for the financial year 2023/2024-with its Annexes, developed and signed between the Municipal Manager and Senior Managers by 30 July 2023	Quarter 1	5	5	5
Level of achievement	Reasons for the variance	Comment on the achievement of the Key Performance Indicator, Reasons for the Variance and remedial measures			
Indicator not yet measures	The key performance indicator not applicable for the quarter under review	Ensure that targets are achieved within the required timeframe			

Outcome Number	MMPP007		
Key Focus Area	Performance Management and Development		
Key Performance Indicator	System		
	Number of Performance Agreements for the financial year 2023/2024-with its Annexures, developed and signed between the Municipal Manager and Managers and Supervisors in the Office of the Municipal Manager by 30 July 2023		
Comment on the achievement of the Key Performance Indicator, Reasons for the Variance and remedial measures			
Level of achievement	Reasons for the variance		
Target met	Performance fully meets the standard expected in all areas of the job.		
	Continue monitoring		
	Measures taken to address underperformance		

Actual	Annual Target	
N/A	8	
	Annual	Quarter 1
8	8	8

**5.1.2 DIRECTOR CORPORATE SERVICES' TOP-LAYER SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN**

**5.1.2.1 INSTITUTIONAL CAPACITY**

Key Performance Area		Institutional Capacity	
Outcome Number	DCOIC001	Target	Actual
Key Focus Area	Monitoring and Evaluation and Performance Management and Development System	Annual	20
		Quarter 1	N/A
Key Performance Indicator		Number of Performance appraisals for all managers conducted annually	
Level of achievement	Reasons for the variance	Measures taken to address underperformance	
Indicator not yet measures	The key performance indicator not applicable for the quarter under review	Will be conducted on the 4 <sup>th</sup> Wednesday of October as per the plan	
Key Performance Area		Institutional Capacity	
Outcome Number	DCOIC002	Target	Actual
Key Focus Area	Monitoring and Evaluation and Performance Management and Development System	Annual	5
		Quarter 1	5
Key Performance Indicator		Number of Performance Agreements signed between the Director and Managers within the department annually by the 31 July 2023	
Level of achievement	Reasons for the variance	Measures taken to address underperformance	
Target almost met	Performance is significantly higher than standard expected in the job	The Matter has been referred to the MM	
Key Performance Area		Institutional Capacity	
Outcome Number	DCOIC003	Target	Actual
Key Focus Area	Monitoring and Evaluation and Performance Management and Development System	Annual	1
		Quarter 1	1
Key Performance Indicator		Number of Performance Agreements signed between the Municipal Manager and the Director within the department annually by the 31 July 2023	
Level of achievement	Reasons for the variance	Measures taken to address underperformance	
Target met	Performance fully meets the standard expected in all areas of the job	Continue monitoring	



Key Performance Area	Financial Management	DCOFM001	Key Focus Area	Revenue and Expenditure Management	Percentage to which planned WSP programmes are implemented and achieved.	Comment on the achievement of the Key Performance Indicator, Reasons for the Variance and Remedial Measures	Level of achievement	Target extremely met
Outcome Number	DCOFM001	Target	Outcome Number	Annual	Quarter 1	Key Performance Indicator	Reasons for the variance	Target extremely met
Actual	Actual	1%	N/A	10%	90%		Performance far exceeds the standard expected of an employee at the level	Level of achievement
							Measures taken to address underperformance	Level of achievement

5.1.2 FINANCIAL MANAGEMENT

Key Performance Area	Institutional Capacity	DCOIC007	Key Focus Area	Employee Wellness	Number of wellness programmes implemented	Comment on the achievement of the Key Performance Indicator, Reasons for the Variance and Remedial Measures	Level of achievement	Target met
Outcome Number	DCOIC007	Target	Outcome Number	Annual	Quarter 1	Key Performance Indicator	Reasons for the variance	Target met
Actual	Actual	4	N/A	1	1		Performance fully meets the standard expected in all areas of the job	Level of achievement
							Measures taken to address underperformance	Level of achievement
Key Performance Area	Institutional Capacity	DCOIC009	Key Focus Area	Human Resources ad Skills Development	Number of health and safety awareness programmes implemented at the workplace	Comment on the achievement of the Key Performance Indicator, Reasons for the Variance and Remedial Measures	Level of achievement	Target met
Outcome Number	DCOIC009	Target	Outcome Number	Annual	Quarter 1	Key Performance Indicator	Reasons for the variance	Target met
Actual	Actual	4	N/A	1	1		Performance fully meets the standard expected in all areas of the job	Level of achievement
							Measures taken to address underperformance	Level of achievement
Key Performance Area	Monitoring, Evaluation and Performance Management and Development Systems	DCOIC010	Key Focus Area	Monitoring, Evaluation and Performance Management and Development Systems	Number of appraisal reports compiled and submitted to council quarterly	Comment on the achievement of the Key Performance Indicator, Reasons for the Variance and Remedial Measures	Level of achievement	Target met
Outcome Number	DCOIC010	Target	Outcome Number	Annual	Quarter 1	Key Performance Indicator	Reasons for the variance	Target met
Actual	Actual	4	N/A	1	0		Performance does not meet the standard expected for the job	Level of achievement
							Measures taken to address underperformance	Level of achievement
Key Performance Area	Financial Management	DCOFM001	Key Focus Area	Revenue and Expenditure Management	Percentage to which planned WSP programmes are implemented and achieved.	Comment on the achievement of the Key Performance Indicator, Reasons for the Variance and Remedial Measures	Level of achievement	Target met
Outcome Number	DCOFM001	Target	Outcome Number	Annual	Quarter 1	Key Performance Indicator	Reasons for the variance	Target met
Actual	Actual	1%	N/A	10%	90%		Performance fully meets the standard expected in all areas of the job	Level of achievement
							Measures taken to address underperformance	Level of achievement

Key Performance Area		DCGG001		Actual	
Outcome Number		Target		4	
Key Focus Area		Annual		N/A	
		Quarter 1		1	
Key Performance Indicator		Number of departmental meetings held annually with Divisional Managers			
Level of achievement		Reasons for the variance		Measures taken to address underperformance	
Target met		Performance fully meets the standard expected in all areas of the job		Continue monitoring	
Key Performance Area		DCGG002		Actual	
Outcome Number		Target		1	
Key Focus Area		Annual		N/A	
		Quarter 1		N/A	
Key Performance Indicator		Number of progress reports on the implementation of the external Audit Action Plan for 2022/2023 and submitted to council for approval on or before 31 January 2024.			
Level of achievement		Reasons for the variance		Measures taken to address underperformance	
Indicator not yet measured		The key performance indicator not applicable for the quarter under review		Ensure that targets are achieved within the required timeframe	

5.1.2.3 GOOD GOVERNANCE, TRANSPARENCY AND ACCOUNTABILITY

Key Performance Area		DCOFCM002		Actual	
Outcome Number		Target		12	
Key Focus Area		Annual		N/A	
		Quarter 1		3	
Key Performance Indicator		Number of payroll processed on or before the 25 of each month			
Level of achievement		Reasons for the variance		Measures taken to address underperformance	
Target met		Performance fully meets the standard expected in all areas of the job		Continue monitoring	
Key Performance Area		DCOFCM003		Actual	
Outcome Number		Target		100%	
Key Focus Area		Annual		N/A	
		Quarter 1		100%	
Key Performance Indicator		Percentage of third parties paid on or before the 03 of each month			
Level of achievement		Reasons for the variance		Measures taken to address underperformance	
Target met		Performance fully meets the standard expected in all areas of the job		Continue monitoring	
Key Performance Area		Financial Management			
Outcome Number		Target		3	
Key Focus Area		Annual		N/A	
		Quarter 1		3	
Key Performance Indicator		Number of payroll processed on or before the 25 of each month			
Level of achievement		Reasons for the variance		Measures taken to address underperformance	
Target met		Performance fully meets the standard expected in all areas of the job		Continue monitoring	
Key Performance Area		Financial Management			
Outcome Number		Target		3	
Key Focus Area		Annual		N/A	
		Quarter 1		3	
Key Performance Indicator		Number of payroll processed on or before the 25 of each month			
Level of achievement		Reasons for the variance		Measures taken to address underperformance	
Target met		Performance fully meets the standard expected in all areas of the job		Continue monitoring	



Key Performance Area		DCGG003		Target		Actual
Key Focus Area		External audit		Annual	5	N/A
Key Performance Indicator		Percentage of progress reports on the implementation of the external audit Action Plan for 2022/2023 audit report.				
Comment on the achievement of the Key Performance Indicator, Reasons for the Variance and Remedial Measures						
Level of achievement		Reasons for the variance				
Indicator not yet measured		The key performance indicator not applicable for the quarter under review				
Key Performance Area		DCGG004		Target		Actual
Key Focus Area		Internal Audit		Annual	100%	N/A
Key Performance Indicator		Percentage of progress reports on the implementation of the internal audit Action Plan for 2022/2023 audit report.				
Comment on the achievement of the Key Performance Indicator, Reasons for the Variance and Remedial Measures						
Level of achievement		Reasons for the variance				
Indicator not yet measured		The key performance indicator not applicable for the quarter under review				
Key Performance Area		DCGG005		Target		Actual
Key Focus Area		Risk Management		Annual	100%	N/A
Key Performance Indicator		Percentage of corporate services strategic risks mitigated to an acceptable level				
Comment on the achievement of the Key Performance Indicator, Reasons for the Variance and Remedial Measures						
Level of achievement		Reasons for the variance				
Target met		Performance fully meets the standard expected in all areas of the job				
Key Performance Area		DCGG006		Target		Actual
Key Focus Area		Risk Management		Annual	100%	N/A
Key Performance Indicator		Percentage of financial management fraud risks mitigated to an acceptable level				
Comment on the achievement of the Key Performance Indicator, Reasons for the Variance and Remedial Measures						
Level of achievement		Reasons for the variance				
Target met		Performance fully meets the standard expected in all areas of the job				

<p><b>Key Performance Area</b></p> <p>Labour Relations</p>		<p>Actual</p>	
<p><b>Outcome Number</b></p> <p>DCGG007</p>		<p>Target</p>	
<p><b>Key Focus Area</b></p> <p>Labour Relations</p>		<p>Annual</p> <p>8</p>	<p>Quarter 1</p> <p>50%</p>
<p><b>Key Performance Indicator</b></p> <p>Number of Local Labour Forum meeting held.</p>		<p>38%</p>	
<p><b>Comment on the achievement of the Key Performance Indicator, Reasons for the Variance and Remedial Measures</b></p>			
<p><b>Level of achievement</b></p> <p>Target almost met</p>		<p><b>Reasons for the variance</b></p> <p>Performance is below the standard required for the job in key areas.</p> <p>Recusal of the Presiding Officer and Initiator of 2 (two) Disciplinary Hearing.</p> <p>Postponements as the results of non-availability of the Presiding Officer due to work-related commitments. Set-down dates that clashed with the se-down dates for court-proceedings.</p> <p>On External Matters SALGBC, CMA and Labour Court are the ones responsible for set-down matters.</p>	
<p><b>Key Performance Area</b></p> <p>Good Governance, Transparency and Accountability</p>		<p><b>Key Performance Area</b></p> <p>Good Governance, Transparency and Accountability</p>	
<p><b>Level of achievement</b></p> <p>Target almost met</p>		<p><b>Reasons for the variance</b></p> <p>Performance is below the standard required for the job in key areas.</p> <p>The new Presiding Officer and Initiator to be appointed.</p> <p>The new Presiding Officer has been appointed to replace the initial one.</p>	
<p><b>Key Performance Indicator</b></p> <p>Percentage reduction in Disciplinary Hearings</p>		<p>Actual</p>	
<p><b>Key Focus Area</b></p> <p>Labour Relations</p>		<p>Target</p>	
<p><b>Outcome Number</b></p> <p>DCGG007</p>		<p>Annual</p> <p>8</p>	
<p><b>Key Performance Area</b></p> <p>Labour Relations</p>		<p>Annual</p> <p>8</p>	<p>Quarter 1</p> <p>50%</p>
<p><b>Key Performance Indicator</b></p> <p>Percentage reduction in Disciplinary Hearings</p>		<p>38%</p>	
<p><b>Comment on the achievement of the Key Performance Indicator, Reasons for the Variance and Remedial Measures</b></p>			
<p><b>Level of achievement</b></p> <p>Target almost met</p>		<p><b>Reasons for the variance</b></p> <p>Performance is below the standard required for the job in key areas.</p> <p>Trade Union particularly Independent Municipal and Allied Trade Union, took long to complete the process of electing new shortwards to replace those who resigned.</p> <p>This made it impossible to have a quorum as per sub-clause 11.8.1.6 of South African Local Government Bargaining Council Main Collective Agreement ones responsible for set-down matters.</p>	
<p><b>Key Performance Area</b></p> <p>Good Governance, Transparency and Accountability</p>		<p><b>Key Performance Area</b></p> <p>Good Governance, Transparency and Accountability</p>	
<p><b>Level of achievement</b></p> <p>Target almost met</p>		<p><b>Reasons for the variance</b></p> <p>Performance is below the standard required for the job in key areas.</p> <p>To ensure compliance with sub-clause 11.8.3.5 of South African Local Government Bargaining Council Main Collective Agreement, the Local Labour Forum should adopt "Programme of Activities" that will guide monthly convening of Local Labour Forum meetings.</p>	

Key Performance Area		Good Governance, Transparency and Accountability	
Outcome Number	DCGG008	Target	Actual
Key Focus Area	Legal Services and Contract Management	Annual	4
		Quarter 1	1
Key Performance Indicator	Number of updates on litigations and private claims register		
Comment on the achievement of the Key Performance Indicator, Reasons for the Variance and Remedial Measures			
Level of achievement	Reasons for the variance		
Target met	Performance fully meets the standard expected in all areas of the job		
	Continue monitoring		
	Measures taken to address underperformance		

5.1.3 DIRECTOR TECHNICAL SERVICES' TOP-LAYER SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN

5.1.3.1 BASIC DELIVERY

Key Performance Area	DTBS001	Annual Target	Actual	Water and Sanitation Infrastructure	Annual	49%	Quarter 1	N/A	Percentage of households with access to basic sanitation	Indicator	Comment on the achievement of the Key Performance Indicator, Reasons for the Variance and remedial measures	
Level of achievement	Reasons for the variance		Measures taken to address underperformance		Indicator not yet measured							
Key Performance Area	DTBS002	Annual Target	Actual	Water and Sanitation Infrastructure	Annual	100%	Quarter 1	100%	Percentage of household with access to basic water supply	Indicator	Comment on the achievement of the Key Performance Indicator, Reasons for the Variance and remedial measures	
Level of achievement	Reasons for the variance		Measures taken to address underperformance		The target is set for 4th Quarter Ensure that targets are achieved within the required timeframe							
Key Performance Area	DTBS003	Annual Target	Actual	Water and Sanitation Infrastructure	Annual	4	Quarter 1	1	Number of awareness on water conservation and demand management conducted annually	Indicator	Comment on the achievement of the Key Performance Indicator, Reasons for the Variance and remedial measures	
Level of achievement	Reasons for the variance		Measures taken to address underperformance		Unserviced Evens A project to install stand pipes is underway in Senegal							
Key Performance Area	DTBS004	Annual Target	Actual	Electricity, Energy Efficiency and Renewable Energy	Annual	96%	Quarter 1	96%	Percentage of household with access to basic electricity supply	Indicator	Comment on the achievement of the Key Performance Indicator, Reasons for the Variance and remedial measures	
Level of achievement	Reasons for the variance		Measures taken to address underperformance		None							

Key Performance Area	Basic Service	DTBS005	Annual Target	Actual
Key Focus Area	Electricity, Energy Efficiency and Renewable Energy	Annual	4	N/A
		Quarter 1	1	1
Key Performance Indicator	Number of public awareness on energy savings and efficiency conducted annually			
Level of achievement	Reasons for the variance	Measures taken to address underperformance		
Target met	None	Continue monitoring		
Key Performance Area	Basic Service	DTBS006	Annual Target	Actual
Key Focus Area	Roads and Stormwater Infrastructure	Annual	3.3km	N/A
		Quarter 1	N/A	
Key Performance Indicator	Number of kilometre of gravel roads converted to paving/surfaced roads annually.			
Level of achievement	Reasons for the variance	Measures taken to address underperformance		
Indicator not yet measured	The target is set for 4th Quarter	Ensure that targets are achieved within the required timeframe		
Key Performance Area	Basic Service	DTBS007	Annual Target	Actual
Key Focus Area	Fleet Management	Annual	50	N/A
		Quarter 1	25	11
Key Performance Indicator	Number of White and Yellow vehicles Serviced.			
Level of achievement	Reasons for the variance	Measures taken to address underperformance		
Target met				
Key Performance Area	Basic Service	DTBS008	Annual Target	Actual
Key Focus Area	Planning and Property Development	Annual	4	N/A
		Quarter 1	1	1
Key Performance Indicator	Number of Municipal Planning Tribunal Seating held			
Level of achievement	Reasons for the variance	Measures taken to address underperformance		
Target met	None	Continue monitoring		

Comment on the achievement of the Key Performance Indicator, Reasons for the Variance and remedial measures

Key Performance Area	DTFLEP001	Local Economic Development	Annual	2	N/A
Outcome Number	DTFLEP001	Local Economic Development	Annual	2	N/A
Key Focus Area		Local Economic Development	Annual	2	N/A
Key Performance Indicator	Number of public awareness on contractor development				
Comment on the achievement of the Key Performance Indicator, Reasons for the Variance and remedial measures					
Level of achievement	Reasons for the variance		Measures taken to address underperformance		
Indicator not yet measured	The target is set for 4th Quarter		Ensure that targets are achieved within the required timeframe		

5.1.3.2 LOCAL ECONOMIC DEVELOPMENT

Key Performance Area	DTBS010	Planning and Property Development	Annual	4	N/A
Outcome Number	DTBS010	Planning and Property Development	Annual	4	N/A
Key Focus Area		Planning and Property Development	Annual	4	N/A
Key Performance Indicator	Number of ablation facilities renovated in all four towns of the municipality				
Comment on the achievement of the Key Performance Indicator, Reasons for the Variance and remedial measures					
Level of achievement	Reasons for the variance		Measures taken to address underperformance		
Indicator not yet measured	The target is set for 4th Quarter		Ensure that targets are achieved within the required timeframe		
Key Performance Area	DTBS011	Planning and Property Development	Annual	4	N/A
Outcome Number	DTBS011	Planning and Property Development	Annual	4	N/A
Key Focus Area		Planning and Property Development	Annual	4	N/A
Key Performance Indicator	Number of community halls renovated within the four towns of the municipality				
Comment on the achievement of the Key Performance Indicator, Reasons for the Variance and remedial measures					
Level of achievement	Reasons for the variance		Measures taken to address underperformance		
Indicator not yet measured	The target is set for 4th Quarter		Ensure that targets are achieved within the required timeframe		
Key Performance Area	DTBS009	Planning and Property Development	Annual	2	N/A
Outcome Number	DTBS009	Planning and Property Development	Annual	2	N/A
Key Focus Area		Planning and Property Development	Annual	2	N/A
Key Performance Indicator	Number of New Townships Developed and Proclaimed				
Comment on the achievement of the Key Performance Indicator, Reasons for the Variance and remedial measures					
Level of achievement	Reasons for the variance		Measures taken to address underperformance		
Target met	None		Continue monitoring		
Key Performance Area	DTBS009	Planning and Property Development	Annual	2	N/A
Outcome Number	DTBS009	Planning and Property Development	Annual	2	N/A
Key Focus Area		Planning and Property Development	Annual	2	N/A
Key Performance Indicator	Number of New Townships Developed and Proclaimed				
Comment on the achievement of the Key Performance Indicator, Reasons for the Variance and remedial measures					
Level of achievement	Reasons for the variance		Measures taken to address underperformance		
Indicator not yet measured	The target is set for 4th Quarter		Ensure that targets are achieved within the required timeframe		

Key Performance Area		Local Economic Development		DTFLED002		Actual
Outcome Number		Local Economic Development		Annual Target		11
Key Focus Area		Local Economic Development		Annual		N/A
Key Performance Indicator		Number of local sub-contractors appointed		Quarter 1		N/A
Level of achievement		Reasons for the variance		Measures taken to address underperformance		Ensure that targets are achieved within the required timeframe
measures		measures		measures		
Comment on the achievement of the Key Performance Indicator, Reasons for the Variance and remedial		measures		measures		
Level of achievement		Reasons for the variance		Measures taken to address underperformance		Ensure that appraisals are conducted within the required timeframes as per legislation and signed performance agreements
Key Performance Area		Key Performance Indicator		DTIC002		Actual
Outcome Number		Monitoring and Evaluation and Performance		Annual Target		5
Key Focus Area		Monitoring and Evaluation and Performance		Annual		N/A
Key Performance Area		Management and Development System		Quarter 1		5
Level of achievement		Reasons for the variance		Measures taken to address underperformance		No appraisals were conducted for the period under review
measures		measures		measures		
Comment on the achievement of the Key Performance Indicator, Reasons for the Variance and remedial		measures		measures		
Level of achievement		Reasons for the variance		Measures taken to address underperformance		Ensure that appraisals are conducted within the required timeframes as per legislation and signed performance agreements
Key Performance Area		Key Performance Indicator		DTIC003		Actual
Outcome Number		Monitoring and Evaluation and Performance		Annual Target		1
Key Focus Area		Monitoring and Evaluation and Performance		Annual		N/A
Key Performance Area		Management and Development System		Quarter 1		1
Level of achievement		Reasons for the variance		Measures taken to address underperformance		Director within the department annually by the 31 July 2023
measures		measures		measures		
Comment on the achievement of the Key Performance Indicator, Reasons for the Variance and remedial		measures		measures		
Level of achievement		Reasons for the variance		Measures taken to address underperformance		Continue monitoring
Key Performance Area		Key Performance Indicator		DTIC001		Actual
Outcome Number		Monitoring and Evaluation and Performance		Annual Target		20
Key Focus Area		Monitoring and Evaluation and Performance		Annual		N/A
Key Performance Area		Management and Development System		Quarter 1		5
Level of achievement		Reasons for the variance		Measures taken to address underperformance		Ensure that targets are achieved within the required timeframe
measures		measures		measures		
Comment on the achievement of the Key Performance Indicator, Reasons for the Variance and remedial		measures		measures		
Level of achievement		Reasons for the variance		Measures taken to address underperformance		The target is set for 4th Quarter
Key Performance Area		Key Performance Indicator		DTFLED002		Actual
Outcome Number		Local Economic Development		Annual Target		11
Key Focus Area		Local Economic Development		Annual		N/A
Key Performance Area		Number of local sub-contractors appointed		Quarter 1		N/A
Level of achievement		Reasons for the variance		Measures taken to address underperformance		Ensure that targets are achieved within the required timeframe
measures		measures		measures		
Comment on the achievement of the Key Performance Indicator, Reasons for the Variance and remedial		measures		measures		

5.1.3.3 INSTITUTIONAL CAPACITY

Key Performance Area		Local Economic Development		DTFLED002		Actual
Outcome Number		Local Economic Development		Annual Target		11
Key Focus Area		Local Economic Development		Annual		N/A
Key Performance Indicator		Number of local sub-contractors appointed		Quarter 1		N/A
Level of achievement		Reasons for the variance		Measures taken to address underperformance		Ensure that targets are achieved within the required timeframe
measures		measures		measures		
Comment on the achievement of the Key Performance Indicator, Reasons for the Variance and remedial		measures		measures		
Level of achievement		Reasons for the variance		Measures taken to address underperformance		The target is set for 4th Quarter
Key Performance Area		Key Performance Indicator		DTFLED002		Actual
Outcome Number		Local Economic Development		Annual Target		11
Key Focus Area		Local Economic Development		Annual		N/A
Key Performance Area		Number of local sub-contractors appointed		Quarter 1		N/A
Level of achievement		Reasons for the variance		Measures taken to address underperformance		Ensure that targets are achieved within the required timeframe
measures		measures		measures		
Comment on the achievement of the Key Performance Indicator, Reasons for the Variance and remedial		measures		measures		

Key Performance Area		Financial Management		Actual	
Outcome Number	DTFM002	Annual Target	12%	Annual	N/A
Key Focus Area	Financial Management	Quarter 1	12%	Actual	7%
Key Performance Indicator					
Percentage electricity losses annually					
Comment on the achievement of the Key Performance Indicator, Reasons for the Variance and remedial measures					
Level of achievement	The norm is 30% and the municipality fell 6% of the norm		Measures taken to address underperformance		
Target met	Yes		Ensure that the municipality enhances its internal controls to ensure that it keeps water losses as low as possible		
Key Performance Area		Financial Management		Actual	
Outcome Number	DTFM001	Annual Target	43%	Annual	N/A
Key Focus Area	Financial Management	Quarter 1	43%	Actual	24%
Key Performance Indicator					
Percentage water losses annually					
Comment on the achievement of the Key Performance Indicator, Reasons for the Variance and remedial measures					
Level of achievement	The norm is 15% and the municipality fell 9% of the norm		Measures taken to address underperformance		
Target met	Yes		Ensure that the municipality enhances its internal controls to ensure that it keeps electricity losses as low as possible within the normative losses consisting of technical losses, own consumption of electricity by substation and commercial losses-set standard - no more than 5%		

5.1.3.4 FINANCIAL MANAGEMENT

Key Performance Area		Institutional Capacity		Actual	
Outcome Number	DTIC004	Annual Target	81	Annual	N/A
Key Focus Area	Employee Development	Quarter 1	N/A	Actual	N/A
Key Performance Indicator					
Number of accredited trainings conducted on Water Management, Roads and Stormwater Infrastructure, Labour Intensive Construction and Professional Registrations					
Comment on the achievement of the Key Performance Indicator, Reasons for the Variance and remedial measures					
Level of achievement	The target is set for 4th Quarter		Measures taken to address underperformance		
Indicator not yet measured	No		Ensure that targets are achieved within the required timeframe		



Key Performance Area		Financial Management		Outcome Number	DTFM003	Key Focus Area		Financial Management	Key Performance Indicator	Number of Municipal Infrastructure Grant (MIG) quarterly reports	Comment on the achievement of the Key Performance Indicator, Reasons for the Variance and remedial measures		Level of achievement	Reasons for the variance	None	Target met
Key Performance Area		Financial Management		Outcome Number	DTFM004	Key Focus Area		Financial Management	Key Performance Indicator	Regional Bulk Infrastructure Grant (RBIG) Quarterly reports	Comment on the achievement of the Key Performance Indicator, Reasons for the Variance and remedial measures		Level of achievement	Reasons for the variance	None	Target met
Key Performance Area		Financial Management		Outcome Number	DTFM005	Key Focus Area		Financial Management	Key Performance Indicator	Water Services Infrastructure Grant (WSIG) Quarterly reports	Comment on the achievement of the Key Performance Indicator, Reasons for the Variance and remedial measures		Level of achievement	Reasons for the variance	None	Target met
Key Performance Area		Good Governance, Transparency and Accountability		Outcome Number	DTGG001	Key Focus Area		Internal Audit	Key Performance Indicator	Number of reports on implementation of Internal Audit Plan issued by 30 June 2024	Comment on the achievement of the Key Performance Indicator, Reasons for the Variance and remedial measures		Level of achievement	Reasons for the variance	None	Target met
Key Performance Area		Good Governance, Transparency and Accountability		Outcome Number	DTGG002	Key Focus Area		Internal Audit	Key Performance Indicator	Number of reports issued on implementation of Internal Audit findings by management by 30 June 2024	Comment on the achievement of the Key Performance Indicator, Reasons for the Variance and remedial measures		Level of achievement	Reasons for the variance	None	Target met

5.1.3.5 GOOD GOVERNANCE, TRANSPARENCY AND ACCOUNTABILITY

Key Performance Area		Financial Management		Outcome Number	DTFM003	Key Focus Area		Financial Management	Key Performance Indicator	Number of Municipal Infrastructure Grant (MIG) quarterly reports	Comment on the achievement of the Key Performance Indicator, Reasons for the Variance and remedial measures		Level of achievement	Reasons for the variance	None	Target met
Key Performance Area		Financial Management		Outcome Number	DTFM004	Key Focus Area		Financial Management	Key Performance Indicator	Regional Bulk Infrastructure Grant (RBIG) Quarterly reports	Comment on the achievement of the Key Performance Indicator, Reasons for the Variance and remedial measures		Level of achievement	Reasons for the variance	None	Target met
Key Performance Area		Financial Management		Outcome Number	DTFM005	Key Focus Area		Financial Management	Key Performance Indicator	Water Services Infrastructure Grant (WSIG) Quarterly reports	Comment on the achievement of the Key Performance Indicator, Reasons for the Variance and remedial measures		Level of achievement	Reasons for the variance	None	Target met
Key Performance Area		Good Governance, Transparency and Accountability		Outcome Number	DTGG001	Key Focus Area		Internal Audit	Key Performance Indicator	Number of reports on implementation of Internal Audit Plan issued by 30 June 2024	Comment on the achievement of the Key Performance Indicator, Reasons for the Variance and remedial measures		Level of achievement	Reasons for the variance	None	Target met
Key Performance Area		Good Governance, Transparency and Accountability		Outcome Number	DTGG002	Key Focus Area		Internal Audit	Key Performance Indicator	Number of reports issued on implementation of Internal Audit findings by management by 30 June 2024	Comment on the achievement of the Key Performance Indicator, Reasons for the Variance and remedial measures		Level of achievement	Reasons for the variance	None	Target met

Key Performance Area		Good Governance, Transparency and Accountability		Actual
Outcome Number	DTGG003	Annual Target		
Key Focus Area	External Audit	Annual	1	N/A
Quarter 1				N/A
Number of Audit Action Plan developed to address Auditor General of South Africa Audit Findings on the Audit Report 2022/2023 and submitted to council for approval on or before 31 January 2024				
Comment on the achievement of the Key Performance Indicator, Reasons for the Variance and remedial measures				
Level of achievement	Reasons for the variance		Measures taken to address underperformance	
Indicator not yet measured	The target is set for 4th Quarter		Ensure that targets are achieved within the required timeframe	
Key Performance Area	Good Governance, Transparency and Accountability			
Outcome Number	DTGG004	Annual Target		Actual
Key Focus Area	External Audit	Annual	2	N/A
Quarter 1				N/A
Number of reports issued on implementation of Auditor General of South Africa audit findings on the Audit Report 2022/2023 by management by 30 June 2024				
Comment on the achievement of the Key Performance Indicator, Reasons for the Variance and remedial measures				
Level of achievement	Reasons for the variance		Measures taken to address underperformance	
Indicator not yet measured	The target is set for 4th Quarter		Ensure that targets are achieved within the required timeframe	
Key Performance Area	Good Governance, Transparency and Accountability			
Outcome Number	DTGG005	Annual Target		Actual
Key Focus Area	Risk Management	Annual	4	N/A
Quarter 1				1
Number of Strategic Risk Register implemented and updated				
Comment on the achievement of the Key Performance Indicator, Reasons for the Variance and remedial measures				
Level of achievement	Reasons for the variance		Measures taken to address underperformance	
Target met	None		Continue monitoring	

<p><b>Level of achievement</b></p> <p>Target not met</p>		<p><b>Reasons for the variance</b></p> <p>Target does not meet the standard expected for the job</p>		<p><b>Measures taken to address underperformance</b></p> <p>The budget allocation will be reviewed with the adjustment budget during February 2024.</p>	
<p><b>Level of achievement</b></p> <p>Target extremely met</p>		<p><b>Reasons for the variance</b></p> <p>Performance far exceeds the standard expected at the level</p>		<p><b>Measures taken to address underperformance</b></p> <p>Continue monitoring</p>	
<p><b>Comment on the achievement of the Key Performance Indicator, Reasons for the Variance and Remedial Measures</b></p>					
<p><b>Key Performance Indicator</b></p> <p>Percentage of municipality's Free Basic Service's budget spent on provision of Free Basic Services to registered indigent households [indigent relief for free basic services]</p>		<p><b>Key Focus Area</b></p> <p>Basic service delivery</p>		<p><b>Outcome Number</b></p> <p>DFBS002</p>	
<p><b>Actual</b></p>		<p><b>Target</b></p>		<p><b>Actual</b></p>	
<p><b>Annual</b></p> <p>N/A</p>		<p><b>Annual</b></p> <p>100%</p>		<p><b>Actual</b></p> <p>N/A</p>	
<p><b>Quarter 1</b></p> <p>9.73%</p>		<p><b>Quarter 1</b></p> <p>20%</p>		<p><b>Actual</b></p> <p>9.73%</p>	
<p><b>Key Performance Indicator</b></p> <p>Number of indigent households registered in the Indigent Register for the bi-annual registration period from 01/07/2023 to 30/06/2025 [target for 2023/24]</p>		<p><b>Key Focus Area</b></p> <p>Basic service delivery</p>		<p><b>Outcome Number</b></p> <p>DFBS001</p>	
<p><b>Actual</b></p>		<p><b>Target</b></p>		<p><b>Actual</b></p>	
<p><b>Annual</b></p> <p>N/A</p>		<p><b>Annual</b></p> <p>4 000</p>		<p><b>Actual</b></p> <p>N/A</p>	
<p><b>Quarter 1</b></p> <p>2 599</p>		<p><b>Quarter 1</b></p> <p>1 000</p>		<p><b>Actual</b></p> <p>2 599</p>	

5.1.4.1 BASIC SERVICES

5.1.4 DIRECTOR FINANCIAL SERVICES' TOP-LAYER SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN

When the budget allocation of R38.9 million was made, this was based on the registered indigent households, which were approximately 7 000. However, that register had to be started afresh for the 2024/25 financial year and the registered households as at end of September 2023 was 2 559

KPI development was not SMART, as it did not consider the processes of re-registration of indigent household

Outcome Number		DFBS003		Actual	
Key Focus Area		Basic service delivery		N/A	
Key Performance Indicator		Percentage of FWPQ finalised within 10 working days from the closing date for submission of quotations to improve service delivery.			
<p><b>Comment on the achievement of the Key Performance Indicator, Reasons for the Variance and Remedial Measures</b></p>					
Level of achievement		Reasons for the variance		Measures taken to address underperformance	
Target well met		Performance does not meet the standard expected for the job.		Consequence Management will be applied / taken against Tender & Compliance Officer due to the failure to evaluate the Formal Written Price Quotations on time and submit that to the SCM Manager for review and then CFO for approval.	
Outcome Number		DFBS004		Actual	
Key Focus Area		Basic service delivery		N/A	
Key Performance Indicator		Percentage of capital projects funded under conditional grants [MIG, RBIG and WSIG] paid within 30 working days of receipt of invoice.			
<p><b>Comment on the achievement of the Key Performance Indicator, Reasons for the Variance and Remedial Measures</b></p>					
Level of achievement		Reasons for the variance		Measures taken to address underperformance	
Target well met		Performance significantly higher than the standard expected of the job		Continue monitoring	

5.1.4.2 LOCAL ECONOMIC DEVELOPMENT

Outcome Number	Key Focus Area	Key Performance Indicator	Comment on the achievement of the Key Performance Indicator, Reasons for the Variance and Remedial Measures	Level of achievement	Reasons for the variance	Measures taken to address underperformance
DPLED001	Local Economic Development	Conduct one workshops for local Small Medium Macro Enterprise on Supply Chain Management and Preferential Procurement Policies	Performance does not meet the standard expected for the job The CFO was directed not to proceed with the workshop by the Employer Representative. This cannot be regarded as underperformance, as measures were put in place to achieve the target by the set date and the Employee was directed not to proceed with the workshop. The workshop will be deferred to second quarter, should the Employer Representative approve as such	Target met		
				Level of achievement	Reasons for the variance	Measures taken to address underperformance
			Comment on the achievement of the Key Performance Indicator, Reasons for the Variance and Remedial Measures	Level of achievement	Reasons for the variance	Measures taken to address underperformance
DPLED002	Local Economic Development	Allocate 70% of the procurement of goods and services between R10 000 and R30 000 to local Small Medium Macro Enterprise		Target met		
				Level of achievement	Reasons for the variance	Measures taken to address underperformance
			Comment on the achievement of the Key Performance Indicator, Reasons for the Variance and Remedial Measures	Level of achievement	Reasons for the variance	Measures taken to address underperformance
				Target well met	Performance significantly higher than the standard expected for the job	Continue monitoring

Target met	Performance fully meets the standard expected in all areas of the job.	The KPI has been achieved. However, there is an error where the target shows 5 instead of 1. There is only 1 Performance Agreement that must be signed between the Municipal Manager and the Chief Financial Officer.
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Level of achievement	Reasons for the variance	Measures taken to address underperformance
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Remedial Measures  
 Comment on the achievement of the Key Performance Indicator, Reasons for the Variance and

Key Performance Indicator	Number of Performance Agreements signed between the Municipal Manager and the Director within the department annually by the 31 July 2023	
Key Focus Area	Monitoring and Evaluation and	Performance Management and Development System
	Annual	Quarter 1
Outcome Number	DFIC001	Target
		Actual

5.1.4.3 INSTITUTIONAL CAPACITY

Target well met	Performance significantly higher than the standard expected for the job	Continue monitoring
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Remedial Measures  
 Comment on the achievement of the Key Performance Indicator, Reasons for the Variance and

Key Performance Indicator	Percentage of creditors physically residing within the municipal area paid within 30 days of receipt of relevant invoice / statements [and all other supporting documentation].	
Key Focus Area	Local Economic Development	Quarter 1
		Annual
Outcome Number	DFLED002	Target
		Actual

Outcome Number	DFIC002	Target	Actual
Key Focus Area	Monitoring and Evaluation and Performance Management and Development System	Annual	5
		Quarter 1	5
Key Performance Indicator	Number of Performance Agreements signed between the Director and Divisional Managers within the department annually by the 31 July 2023		N/A
Remedial Measures			
Comment on the achievement of the Key Performance Indicator, Reasons for the Variance and			
Level of achievement	Reasons for the variance	Measures taken to address underperformance	
Target met	Performance fully meets the standard expected in all areas of the job.	Continue monitoring	
Outcome Number	DFIC003	Target	Actual
Key Focus Area	Monitoring and Evaluation and Performance Management and Development System	Annual	20
		Quarter 1	5
Key Performance Indicator	Number of performance appraisals for all managers conducted annually for each quarter of the 2023/24 financial year		0
Remedial Measures			
Comment on the achievement of the Key Performance Indicator, Reasons for the Variance and			
Level of achievement	Reasons for the variance	Measures taken to address underperformance	
Target not met	Performance does not meet the standard expected for the job. No appraisals were conducted for managers for the period under review	Ensure that targets are achieved within the required legislation and signed performance agreements	
Outcome Number	DFIC004	Target	Actual
Key Focus Area	Monitoring and Evaluation and Performance Management and Development System	Annual	5
		Quarter 1	N/A
Key Performance Indicator	Number of officials trained on Municipal Financial Management Program		N/A
Remedial Measures			
Comment on the achievement of the Key Performance Indicator, Reasons for the Variance and			
Level of achievement	Reasons for the variance	Measures taken to address underperformance	
Indicator not yet measured	The indicator is measured in the fourth quarter	Ensure that targets are achieved within the required timeframes	

5.1.4.4 FINANCIAL MANAGEMENT

Outcome Number	DDFM001	Actual			
Key Focus Area	Asset Management	Annual	1	N/A	
		Quarter 1	1		1
Key Performance Indicator	Number of GRAP compliant Fixed Asset Register [2022/23] compiled and submitted to the Auditor General of South Africa by 31 August 2023				
Comment on the achievement of the Key Performance Indicator, Reasons for the Variance and Remedial Measures					
Level of achievement	Reasons for the variance	Measures taken to address underperformance			
Target met	Performance fully meets the standard expected in all areas of the job.	Continue monitoring			
Outcome Number	DDFM002	Actual			
Key Focus Area	Asset Management	Annual	12		
		Quarter 1	3		3
Key Performance Indicator	Number of reports on 'asset additions' for the 2023/24 financial year				
Comment on the achievement of the Key Performance Indicator, Reasons for the Variance and Remedial Measures					
Level of achievement	Reasons for the variance	Measures taken to address underperformance			
Target met	Performance fully meets the standard expected in all areas of the job.	Continue monitoring			
Outcome Number	DDFM003	Actual			
Key Focus Area	Budget and Financial Reporting	Annual	1	N/A	
		Quarter 1	N/A		N/A
Key Performance Indicator	Number of funded annual budget compiled by the municipality for the 2024/2025 financial year				
Comment on the achievement of the Key Performance Indicator, Reasons for the Variance and Remedial Measures					
Level of achievement	Reasons for the variance	Measures taken to address underperformance			
Indicator not yet measured	The indicator was not measured for the period under review	Ensure that targets are achieved within the required timeframes			



Outcome Number	DDFM004	Actual	Target	
Key Focus Area	Budget and Financial Reporting	Annual	1	N/A
Key Performance Indicator	Number of funded adjustment budget compiled by the municipality for the 2023/24 financial year.			
Comment on the achievement of the Key Performance Indicator, Reasons for the Variance and Remedial Measures				
Level of achievement	Reasons for the variance	Measures taken to address underperformance		
Indicator not yet measured	The indicator was not measured for the period under review	Ensure that targets are achieved within the required timeframes		
Outcome Number	DDFM005	Actual	Target	
Key Focus Area	Budget and Financial Reporting	Annual	1	N/A
Key Performance Indicator	Number of GRAP compliant Annual Financial Statements [2022/2023] compiled and submitted to the Auditor General of South Africa by 31 August 2023			
Comment on the achievement of the Key Performance Indicator, Reasons for the Variance and Remedial Measures				
Level of achievement	Reasons for the variance	Measures taken to address underperformance		
Target met	Performance fully meets the standard expected in all areas of the job.	Continue monitoring		
Outcome Number	DDFM006	Actual	Target	
Key Focus Area	Expenditure Management	Annual	600 000	N/A
Key Performance Indicator	Amount reduced of current year Fruitless and wasteful expenditure to not more than R 600 000 [transactions for 2023/24 financial year]			
Comment on the achievement of the Key Performance Indicator, Reasons for the Variance and Remedial Measures				
Level of achievement	Reasons for the variance	Measures taken to address underperformance		
Target extremely met	Performance far exceeds the standard expected at the level	Continue monitoring		

<p>Performance does not meet the standard expected for the job</p> <p>The expected spending has been exceeded with 9% of the 18% set for the review.</p> <p>If the spending trends continues budget will be overspending at the end of the financial year</p>	<p>Performance does not meet the standard expected for the job</p> <p>The expected spending has been exceeded with 9% of the 18% set for the review.</p> <p>If the spending trends continues budget will be overspending at the end of the financial year</p>	<p>Target not met</p>
<p>Measures taken to address underperformance</p>	<p>Reasons for the variance</p>	<p>Level of achievement</p>
<p>Remedial Measures</p> <p>Comment on the achievement of the Key Performance Indicator, Reasons for the Variance and</p>		
<p>Percentage spending on the approved operating expenditure budget</p>	<p>Key Performance Indicator</p>	<p>Key Performance Indicator</p>
<p>Actual</p>	<p>Target</p>	<p>Supply Chain Management</p>
<p>27%</p>	<p>95%</p>	<p>Outcome Number</p>
<p>Quarter 1</p>	<p>18%</p>	<p>DFFM009</p>
<p>Annual</p>	<p>95%</p>	<p>standard expected at the level</p>
<p>Continue monitoring</p>	<p>underperformance</p>	<p>Performance far exceeds the standard expected at the level</p>
<p>Measures taken to address underperformance</p>	<p>Reasons for the variance</p>	<p>Level of achievement</p>
<p>Remedial Measures</p> <p>Comment on the achievement of the Key Performance Indicator, Reasons for the Variance and</p>		
<p>Percentage payment rate on the billed revenue</p>	<p>Key Performance Indicator</p>	<p>Key Performance Indicator</p>
<p>Actual</p>	<p>Target</p>	<p>Revenue Management</p>
<p>N/A</p>	<p>75%</p>	<p>Outcome Number</p>
<p>Quarter 1</p>	<p>25%</p>	<p>DFFM008</p>
<p>Continue monitoring</p>	<p>underperformance</p>	<p>Performance fully meets the standard expected in all areas of the job.</p>
<p>Measures taken to address underperformance</p>	<p>Reasons for the variance</p>	<p>Level of achievement</p>
<p>Remedial Measures</p> <p>Comment on the achievement of the Key Performance Indicator, Reasons for the Variance and</p>		
<p>Number of reports on MFMA Sec. 11 [withdrawals report]</p>	<p>Key Performance Indicator</p>	<p>Key Performance Indicator</p>
<p>Actual</p>	<p>Target</p>	<p>Expenditure Management</p>
<p>N/A</p>	<p>12</p>	<p>Outcome Number</p>
<p>Quarter 1</p>	<p>3</p>	<p>DFFM007</p>

Outcome Number		DFFM010		Actual	
Key Focus Area		Supply Chain Management		Annual	4 000 000
Key Performance Indicator		Reduction of current year irregular expenditure amount to not more than R 4 million [transactions for 2023/24 financial year]		Quarter 1	1 000 000
Level of achievement		Reasons for the variance		Measures taken to address underperformance	
Target well met		Performance is significantly higher than the standard expected in the job		Continue monitoring	
Outcome Number		DFFM011		Actual	
Key Focus Area		Supply Chain Management		Annual	4
Key Performance Indicator		Number of quarterly reports on the implementation of the Supply Chain Management policy		Quarter 1	1
Level of achievement		Reasons for the variance		Measures taken to address underperformance	
Target met		Performance fully meets the standard expected in all areas of the job.		Continue monitoring	
Outcome Number		DFDR001		Actual	
Key Focus Area		Financial Management		Annual	12%
Key Performance Indicator		Percentage capital expenditure to total expenditure		Quarter 1	N/A
Level of achievement		Reasons for the variance		Measures taken to address underperformance	
Indicator not yet measured		The indicator was not measured for the period under review		Ensure that targets are achieved within the required timeframes	
<p>Comment on the achievement of the Key Performance Indicator, Reasons for the Variance and Remedial Measures</p>					

Outcome Number	DFDR002	Financial Management	Annual	4%	N/A	Actual
Key Focus Area	Repairs and maintenance as a percentage property, plant and equipment, investment property and intangible assets (carrying value)					
Indicator	Indicator not yet measured					
Comment on the achievement of the Key Performance Indicator, Reasons for the Variance and Remedial Measures						
Level of achievement	The indicator was not measured for the period under review					
Measures taken to address underperformance	Ensure that targets are achieved within the required timeframes					
Outcome Number	DFDR003	Financial Management	Annual	25%	N/A	Actual
Key Focus Area	Bad debt written off as a percentage of bad debt provision					
Indicator	Indicator not yet measured					
Comment on the achievement of the Key Performance Indicator, Reasons for the Variance and Remedial Measures						
Level of achievement	The indicator was not measured for the period under review					
Measures taken to address underperformance	Ensure that targets are achieved within the required timeframes					
Outcome Number	DFDR004	Financial Management	Annual	400	N/A	Actual
Key Focus Area	Number of days required to receive payment from consumers for bills/invoices					
Indicator	Indicator not yet measured					
Comment on the achievement of the Key Performance Indicator, Reasons for the Variance and Remedial Measures						
Level of achievement	The indicator was not measured for the period under review					
Measures taken to address underperformance	Ensure that targets are achieved within the required timeframes					
Outcome Number	DFDR002	Financial Management	Annual	4%	N/A	Actual
Key Focus Area	Repairs and maintenance as a percentage property, plant and equipment, investment property and intangible assets (carrying value)					
Indicator	Indicator not yet measured					
Comment on the achievement of the Key Performance Indicator, Reasons for the Variance and Remedial Measures						
Level of achievement	The indicator was not measured for the period under review					
Measures taken to address underperformance	Ensure that targets are achieved within the required timeframes					

DFDR005	Actual	Annual	1	Quarter 1	N/A	Key Focus Area	Financial Management	Period in months within which the municipality will be able to meet at least its monthly fixed operating commitments from cash and short-term investments without collecting any additional revenue, during the month	Indicator	Key Performance	Level of achievement	Reasons for the variance	Measures taken to address underperformance	Indicator not yet measured
DFDR006	Actual	Annual	1.5	Quarter 1	N/A	Key Focus Area	Financial Management	Range within which the municipality is able to payback its short-term liabilities [debt and payables] with short-term assets [cash, inventory and receivables]	Indicator	Key Performance	Level of achievement	Reasons for the variance	Measures taken to address underperformance	Indicator not yet measured
DFDR007	Actual	Target		Annual	8%	Key Focus Area	Financial Management		Indicator	Key Performance	Level of achievement	Reasons for the variance	Measures taken to address underperformance	Indicator not yet measured
DFDR007	Actual	Target		Quarter 1	N/A	Key Focus Area	Financial Management	Capital Cost (Interest Paid and Redemption) as percentage to total Operating Expenditure	Indicator	Key Performance	Level of achievement	Reasons for the variance	Measures taken to address underperformance	Indicator not yet measured
Comment on the achievement of the Key Performance Indicator, Reasons for the Variance and Remedial Measures														
Comment on the achievement of the Key Performance Indicator, Reasons for the Variance and Remedial Measures														
Comment on the achievement of the Key Performance Indicator, Reasons for the Variance and Remedial Measures														

Outcome Number	DFDR008	Financial Management	Annual	45%	N/A	Actual
Key Focus Area	Financial Management					
Key Performance Indicator	Extend of total borrowing in percentage in relation to total operating revenue					
Comment on the achievement of the Key Performance Indicator, Reasons for the Variance and Remedial Measures						
Level of achievement	Reasons for the variance		Measures taken to address underperformance			
Indicator not yet measured	The indicator was not measured for the period under review		Ensure that targets are achieved within the required timeframes			
Outcome Number	DFDR009	Financial Management	Annual	80%	N/A	Actual
Key Focus Area	Financial Management					
Key Performance Indicator	Extend in percentage, to which other reserves, which are required to be cash-backed are backed by cash reserves					
Comment on the achievement of the Key Performance Indicator, Reasons for the Variance and Remedial Measures						
Level of achievement	Reasons for the variance		Measures taken to address underperformance			
Indicator not yet measured	The indicator was not measured for the period under review		Ensure that targets are achieved within the required timeframes			
Outcome Number	DFDR010	Financial Management	Annual	0%	N/A	Actual
Key Focus Area	Financial Management					
Key Performance Indicator	Percentage operating surpluses generated					
Comment on the achievement of the Key Performance Indicator, Reasons for the Variance and Remedial Measures						
Level of achievement	Reasons for the variance		Measures taken to address underperformance			
Indicator not yet measured	The indicator was not measured for the period under review		Ensure that targets are achieved within the required timeframes			

Outcome Number	DFDR011	Target	Actual
Key Focus Area	Financial Management	Annual	7%
		Quarter 1	N/A
Key Performance Indicator	Percentage electricity surplus generated		
Comment on the achievement of the Key Performance Indicator, Reasons for the Variance and Remedial Measures			
Level of achievement	Reasons for the variance	Measures taken to address underperformance	
Indicator not yet measured	The indicator was not measured for the period under review	Ensure that targets are achieved within the required timeframes	
Outcome Number	DFDR012	Target	Actual
Key Focus Area	Financial Management	Annual	5%
		Quarter 1	N/A
Key Performance Indicator	Percentage water surplus generated		
Comment on the achievement of the Key Performance Indicator, Reasons for the Variance and Remedial Measures			
Level of achievement	Reasons for the variance	Measures taken to address underperformance	
Indicator not yet measured	The indicator was not measured for the period under review	Ensure that targets are achieved within the required timeframes	
Outcome Number	DFDR013	Target	Actual
Key Focus Area	Financial Management	Annual	5%
		Quarter 1	N/A
Key Performance Indicator	Percentage refuse surplus generated		
Comment on the achievement of the Key Performance Indicator, Reasons for the Variance and Remedial Measures			
Level of achievement	Reasons for the variance	Measures taken to address underperformance	
Indicator not yet measured	The indicator was not measured for the period under review	Ensure that targets are achieved within the required timeframes	

Outcome Number	DFDR014	Financial Management	Annual	5%	N/A	Actual
Key Focus Area	Financial Management			Annual	5%	N/A
Key Performance Indicator	Percentage sanitation and wastewater surplus generated					
Comment on the achievement of the Key Performance Indicator, Reasons for the Variance and Remedial Measures						
Level of achievement	Reasons for the variance			Measures taken to address underperformance		
Indicator not yet measured	The indicator was not measured for the period under review			Ensure that targets are achieved within the required timeframes		
Outcome Number	DFDR015	Financial Management	Annual	4%	N/A	Actual
Key Focus Area	Financial Management			Annual	4%	N/A
Key Performance Indicator	Percentage revenue growth					
Comment on the achievement of the Key Performance Indicator, Reasons for the Variance and Remedial Measures						
Level of achievement	Reasons for the variance			Measures taken to address underperformance		
Indicator not yet measured	The indicator was not measured for the period under review			Ensure that targets are achieved within the required timeframes		
Outcome Number	DFFR016	Financial Management	Annual	4%	N/A	Actual
Key Focus Area	Financial Management			Annual	4%	N/A
Key Performance Indicator	Percentage revenue growth (excluding capital grants)					
Comment on the achievement of the Key Performance Indicator, Reasons for the Variance and Remedial Measures						
Level of achievement	Reasons for the variance			Measures taken to address underperformance		
Indicator not yet measured	The indicator was not measured for the period under review			Ensure that targets are achieved within the required timeframes		



Outcome Number		DFDR017		Target		Actual	
Key Focus Area		Financial Management		Annual		45	
Key Performance Indicator		Number of days taken to pay trade creditors		Quarter 1		45	
Comment on the achievement of the Key Performance Indicator, Reasons for the Variance and Remedial Measures							
Level of achievement		Reasons for the variance		Measures taken to address underperformance			
Target well met		Performance is significantly higher than the standard expected in the job		Ensure that there is enough funds available to pay creditors on time			
Outcome Number		DFDR018		Target		Actual	
Key Focus Area		Financial Management		Annual		N/A	
Key Performance Indicator		Percentage of irregular expenditure incurred against expenditure 2023/24 budget		Quarter 1		5%	
0.05%							
Comment on the achievement of the Key Performance Indicator, Reasons for the Variance and Remedial Measures							
Level of achievement		Reasons for the variance		Measures taken to address underperformance			
Target well met		Performance is significantly higher than the standard expected in the job		Ensure that there is enough funds available to pay creditors on time			
Outcome Number		DFDR019		Target		Actual	
Key Focus Area		Financial Management		Annual		5%	
Key Performance Indicator		Percentage of fruitless and wasteful incurred against operating expenditure 2023/24 budget		Quarter 1		5%	
0.0%							
Comment on the achievement of the Key Performance Indicator, Reasons for the Variance and Remedial Measures							
Level of achievement		Reasons for the variance		Measures taken to address underperformance			
Target extremely met		Performance far exceeds the standard expected at the level		Continue monitoring			

Outcome Number	DFDR020	Financial Management	Annual	5%	N/A	Actual
Key Focus Area	Financial Management					
Key Performance Indicator	Unauthorised expenditure incurred on cash-items in the 2022/23 budget					
Comment on the achievement of the Key Performance Indicator, Reasons for the Variance and Remedial Measures						
Level of achievement	Measures taken to address underperformance					
Indicator not yet measured	The indicator was not measured for the period under review					
Outcome Number	DFDR021	Financial Management	Annual	2%	N/A	Actual
Key Focus Area	Financial Management					
Key Performance Indicator	Percentage of contracted services expenditure to total operating expenditure					
Comment on the achievement of the Key Performance Indicator, Reasons for the Variance and Remedial Measures						
Level of achievement	Measures taken to address underperformance					
Indicator not yet measured	The indicator was not measured for the period under review					
Outcome Number	DFDR022	Financial Management	Annual	5%	N/A	Actual
Key Focus Area	Financial Management					
Key Performance Indicator	Percentage of internally generated funds for capital expenditure to total operating expenditure					
Comment on the achievement of the Key Performance Indicator, Reasons for the Variance and Remedial Measures						
Level of achievement	Measures taken to address underperformance					
Indicator not yet measured	The indicator was not measured for the period under review					
Outcome Number	DFDR022	Financial Management	Quarter 1	N/A	N/A	Actual
Key Focus Area	Financial Management					
Key Performance Indicator	Percentage of internally generated funds for capital expenditure to total operating expenditure					
Comment on the achievement of the Key Performance Indicator, Reasons for the Variance and Remedial Measures						
Level of achievement	Measures taken to address underperformance					
Indicator not yet measured	The indicator was not measured for the period under review					
Outcome Number	DFDR022	Financial Management	Quarter 1	N/A	N/A	Actual
Key Focus Area	Financial Management					
Key Performance Indicator	Percentage of internally generated funds for capital expenditure to total operating expenditure					
Comment on the achievement of the Key Performance Indicator, Reasons for the Variance and Remedial Measures						
Level of achievement	Measures taken to address underperformance					
Indicator not yet measured	The indicator was not measured for the period under review					

Outcome Number		DFGG001		Target		Actual
Key Focus Area		Revenue and Expenditure Management		Annual	1	N/A
		Management		Quarter 1	1	1
Key Performance Indicator		Number of Expenditure Reduction Strategies reviewed and approved by Municipal Manager				
Comment on the achievement of the Key Performance Indicator, Reasons for the Variance and Remedial Measures						
Level of achievement		Reasons for the variance		Measures taken to address underperformance		
Target met		Performance fully meets the standard expected in all areas of the job.		Continue monitoring		
Outcome Number		DFGG002		Target		Actual
Key Focus Area		Revenue and Expenditure Management		Annual	1	N/A
				Quarter 1	1	1
Key Performance Indicator		Number of Revenue Enhancement Strategies; Loss Reduction Strategy and Cost Containment Strategy reviewed; approved and implemented.				
Comment on the achievement of the Key Performance Indicator, Reasons for the Variance and Remedial Measures						
Level of achievement		Reasons for the variance		Measures taken to address underperformance		
Target met		Performance fully meets the standard expected in all areas of the job.		Continue monitoring		

5.1.4.5 GOOD GOVERNANCE, TRANSPARENCY AND ACCOUNTABILITY

Outcome Number		DFDR023		Target		Actual
Key Focus Area		Financial Management		Annual	55%	N/A
				Quarter 1	N/A	N/A
Key Performance Indicator		Percentage own source revenue to total operating revenue				
Comment on the achievement of the Key Performance Indicator, Reasons for the Variance and Remedial Measures						
Level of achievement		Reasons for the variance		Measures taken to address underperformance		
Indicator not yet measured		The indicator was not measured for the period under review		Ensure that targets are achieved within the required timeframes		

Outcome Number	DFGG003	Revenue and Expenditure Management	Annual	1	N/A	Actual
Key Focus Area	Revenue and Expenditure Management					
Key Performance Indicator	Number of policies developed on the treatment of Unauthorised, Irregular and Fruitless Expenditure including standard operating procedures for treatment of deviations.					
Comment on the achievement of the Key Performance Indicator, Reasons for the Variance and Remedial Measures						
Level of achievement	Reasons for the variance		Measures taken to address underperformance			
Target met	Performance fully meets the standard expected in all areas of the job.		Continue monitoring			
Outcome Number	DFGG004	Governance Structures	Annual	4	N/A	Actual
Key Focus Area	Governance Structures					
Key Performance Indicator	Number of departmental meetings held annually with Divisional Managers.					
Comment on the achievement of the Key Performance Indicator, Reasons for the Variance and Remedial Measures						
Level of achievement	Reasons for the variance		Measures taken to address underperformance			
Target met	Performance fully meets the standard expected in all areas of the job.		Continue monitoring			
Outcome Number	DFGG005	External Audit	Annual	1	N/A	Actual
Key Focus Area	External Audit					
Key Performance Indicator	Number of Audit Action Plan developed to address Auditor General of South Africa Audit Findings on the Audit Report 2022/2023 and submitted to council for approval on or before 31 January 2024.					
Comment on the achievement of the Key Performance Indicator, Reasons for the Variance and Remedial Measures						
Level of achievement	Reasons for the variance		Measures taken to address underperformance			
Indicator not yet measured	The indicator was not measured for the period under review		Ensure that targets are achieved within the required timeframes			

Outcome Number	DFGG006	Target	Actual
Key Focus Area	External Audit	Annual	5
		Quarter 1	N/A
Key Performance Indicator	Number of progress reports on the implementation of the external Audit Action Plan for 2022/2023 audit report.		
Comment on the achievement of the Key Performance Indicator, Reasons for the Variance and Remedial Measures			
Level of achievement	Reasons for the variance	Measures taken to address underperformance	
Indicator not yet measured	The indicator was not measured for the period under review	Ensure that targets are achieved within the required timeframes	
Outcome Number	DFGG007	Target	Actual
Key Focus Area	Internal Audit	Annual	100%
		Quarter 1	100%
Key Performance Indicator	Percentage of progress reports on the implementation of the internal audit unit findings 2023/2024 financial year		
Comment on the achievement of the Key Performance Indicator, Reasons for the Variance and Remedial Measures			
Level of achievement	Reasons for the variance	Measures taken to address underperformance	
Target met	Performance fully meets the standard expected in all areas of the job.	Continue monitoring	
Outcome Number	DFGG008	Target	Actual
Key Focus Area	Risk Management	Annual	N/A
		Quarter 1	100%
Key Performance Indicator	Percentage of financial management strategic risks mitigated to an acceptable level		
Comment on the achievement of the Key Performance Indicator, Reasons for the Variance and Remedial Measures			
Level of achievement	Reasons for the variance	Measures taken to address underperformance	
Target met	Performance fully meets the standard expected in all areas of the job.	Continue monitoring	

Outcome Number		DFFP001		Actual	
Key Focus Area		Public Participation		Annual	1
				Quarter 1	1
Key Performance Indicator		Number of budget timeliness for the 2024/2025 financial year			
Comment on the achievement of the Key Performance Indicator, Reasons for the Variance and Remedial Measures					
Level of achievement		Reasons for the variance		Measures taken to address underperformance	
Target met		Performance fully meets the standard expected in all areas of the job.		Continue monitoring	
Outcome Number		DFFP002		Actual	
Key Focus Area		Public Participation		Annual	4
				Quarter 1	N/A
Key Performance Indicator		Conduct one public participation meeting per town on the draft 2024/25 budget			
Comment on the achievement of the Key Performance Indicator, Reasons for the Variance and Remedial Measures					
Level of achievement		Reasons for the variance		Measures taken to address underperformance	
Target met		Performance fully meets the standard expected in all areas of the job.		Continue monitoring	

5.1.4.6 PUBLIC PARTICIPATION

Outcome Number		DFGG009		Actual	
Key Focus Area		Risk Management		Annual	100%
				Quarter 1	100%
Key Performance Indicator		Percentage of financial management fraud risks mitigated to an acceptable level			
Comment on the achievement of the Key Performance Indicator, Reasons for the Variance and Remedial Measures					
Level of achievement		Reasons for the variance		Measures taken to address underperformance	
Target met		Performance fully meets the standard expected in all areas of the job.		Continue monitoring	

Outcome Number	DFFP003	Target	Actual
Key Focus Area	Public Participation	Annual	1
		Quarter 1	N/A
Key Performance Indicator	Number of advertisements calling for public comments on the draft budget related policies and draft budget for 2024/25		
Comment on the achievement of the Key Performance Indicator; Reasons for the Variance and Remedial Measures			
Level of achievement	Reasons for the variance	Measures taken to address underperformance	
Indicator not yet measured	The indicator was not measured for the period under review	Ensure that targets are achieved within the required timeframes	

5.1.5 ACTING DIRECTOR COMMUNITY SERVICES' TOP-LAYER SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN

5.1.5.1 BASIC SERVICES

<b>Key Performance Area</b>		<b>Basic Services</b>	
<b>Output Number</b>	DCBS001	<b>Target</b>	<b>Actual</b>
<b>Key Focus Area</b>	Solid Waste Management	<b>Annual</b>	N/A
		<b>Quarter 1</b>	94%
<b>Key Performance Indicator</b>	Percentage of households with access to basic solid waste removal at least once a week		
<b>Comment on the achievement of the Key Performance Indicator, Reasons for the Variance and Remedial Measures</b>			
<b>Level of achievement</b>	Reasons for the variance	Measures taken to address underperformance	
<b>Target met</b>	Performance fully meets the standard expected in all areas of the job.	Continue monitoring	
<b>Key Performance Area</b>			
<b>Output Number</b>	DCBS002	<b>Target</b>	<b>Actual</b>
<b>Key Focus Area</b>	Parks, Sport and Recreation	<b>Annual</b>	N/A
		<b>Quarter 1</b>	7
<b>Key Performance Indicator</b>	Number of parks managed annually		
<b>Comment on the achievement of the Key Performance Indicator, Reasons for the Variance and Remedial Measures</b>			
<b>Level of achievement</b>	Reasons for the variance	Measures taken to address underperformance	
<b>Target met</b>	Performance fully meets the standard expected in all areas of the job.	Continue monitoring	
<b>Key Performance Area</b>			
<b>Output Number</b>	DCBS003	<b>Target</b>	<b>Actual</b>
<b>Key Focus Area</b>	Safety and Security	<b>Annual</b>	N/A
		<b>Quarter 1</b>	10
<b>Key Performance Indicator</b>	Number of roadblocks and projects conducted		
<b>Comment on the achievement of the Key Performance Indicator, Reasons for the Variance and Remedial Measures</b>			
<b>Level of achievement</b>	Reasons for the variance	Measures taken to address underperformance	
<b>Target met</b>	Performance does not meet the standard expected for the job	Ensure that all indicators are reported on	
<b>Indicator</b>			
Indicator was not reported on			



Key Performance Area		Local Economic Development		DCL E001		Actual	
Output Number		Local Economic Development		Annual		80	
Key Focus Area		Local Economic Development		Quarter 1		20	
Key Performance Indicator		Number of people assisted through agricultural development initiatives undertaken specifically targeting youth and women annually		Target		0	
Comment on the achievement of the Key Performance Indicator, Reasons for the Variance and Remedial Measures							
Level of achievement		Reasons for the variance		Measures taken to address underperformance		Performance does not meet the standard expected for the job	
Target not met		Performance does not meet the standard expected for the job		Ensure that all indicators are reported on		Indicator was not reported on	

5.1.5.2 LOCAL ECONOMIC DEVELOPMENT

Key Performance Area		Basic Services		DCBS004		Actual	
Output Number		Disaster Management		Annual		100%	
Key Focus Area		Disaster Management		Quarter 1		100%	
Key Performance Indicator		Percentage of compliance with the required attendance time for structural and void fighting incidents		Target		0%	
Comment on the achievement of the Key Performance Indicator, Reasons for the Variance and Remedial Measures							
Level of achievement		Reasons for the variance		Measures taken to address underperformance		Performance does not meet the standard expected for the job	
Target not met		Performance does not meet the standard expected for the job		Ensure that all indicators are reported on		Indicator was not reported on	

Key Performance Area		Local Economic Development		Output Number	DCL E002	Target	Actual
Key Focus Area		Local Economic Development		Key Performance Indicator	Number of crafters assisted to participate in exhibition and workshops annually	Annual	Quarter 1
						50	N/A
						N/A	N/A
Level of achievement		Reasons for the variance		Measures taken to address underperformance			
Indicator not yet measured		The indicator was not measured for the period under review		Ensure that targets are achieved within the required timeframes			
Key Performance Area		Local Economic Development		Output Number	DCL E003	Target	Actual
Key Focus Area		Local Economic Development		Key Performance Indicator	Number of office walk-ins by Small Medium Macro Enterprises, Street Traders, Cooperatives, Non-governmental Organisations and Non-profit Organisations for assistance, advice, referrals for financing, skills development and registrations annually	Annual	Quarter 1
						300	N/A
						75	0
Level of achievement		Reasons for the variance		Measures taken to address underperformance			
Target not met		Performance does not meet the standard expected for the job		Ensure that all indicators are reported on			
Indicator was not reported on							

5.1.5.3 INSTITUTIONAL CAPACITY

Key Performance Area		Institutional Capacity		Output Number	DCIC001	Target	Actual
Key Focus Area		Monitoring, evaluation and Performance Management and Development System		Annual	8	N/A	
		Quarter 1			2	0	
Key Performance Indicator		Number of appraisal reports conducted annually					
Level of achievement		Reasons for the variance		Measures taken to address underperformance			
Target met		Performance does not meet the standard expected for the job		Ensure that all indicators are reported on			
Key Performance Area		Institutional Capacity		Output Number	DCIC002	Target	Actual
Key Focus Area		Monitoring, evaluation and Performance Management and Development System		Annual	2	N/A	
		Quarter 1			2	2	
Key Performance Indicator		Number of Performance Agreements signed between the Director and Managers within the department annually by the 31 July 2023					
Comment on the achievement of the Key Performance Indicator, Reasons for the Variance and Remedial Measures		Performance fully meets the standard expected in all areas of the job.					
Level of achievement		Reasons for the variance		Measures taken to address underperformance			
Target met		Performance fully meets the standard expected in all areas of the job.		Continue monitoring			

**5.1.5.4 GOOD GOVERNANCE, TRANSPARENCY AND ACCOUNTABILITY**

<b>Key Performance Area</b>		<b>Good Governance, Transparency and Accountability</b>	
<b>Output Number</b>	DCGG001	<b>Target</b>	<b>Actual</b>
<b>Key Focus Area</b>	Policies, Processes and Procedures	<b>Annual</b>	N/A
		<b>Quarter 1</b>	1
<b>Key Performance Indicator</b>	Number of Performance Agreements signed between the Director and Managers within the department annually by the 31 July 2023		
<b>Comment on the achievement of the Key Performance Indicator, Reasons for the Variance and Remedial Measures</b>			
<b>Level of achievement</b>	<b>Reasons for the variance</b>	<b>Measures taken to address underperformance</b>	
Target met	Performance fully meets the standard expected in all areas of the job.	Continue monitoring	
<b>Key Performance Area</b>			
<b>Output Number</b>	DCGG002	<b>Target</b>	<b>Actual</b>
<b>Key Focus Area</b>	Environmental Health	<b>Annual</b>	N/A
		<b>Quarter 1</b>	N/A
<b>Key Performance Indicator</b>	Number of Integrated Waste Management Plans reviewed and approved by the 30 June 2024		
<b>Comment on the achievement of the Key Performance Indicator, Reasons for the Variance and Remedial Measures</b>			
<b>Level of achievement</b>	<b>Reasons for the variance</b>	<b>Measures taken to address underperformance</b>	
Indicator not yet measured	The indicator was not measured for the period under review	Ensure that targets are achieved within the required timeframes	
<b>Key Performance Area</b>			
<b>Output Number</b>	DCGG003	<b>Target</b>	<b>Actual</b>
<b>Key Focus Area</b>	Environmental Health	<b>Annual</b>	N/A
		<b>Quarter 1</b>	N/A
<b>Key Performance Indicator</b>	Number of Integrated Environmental Management Plans reviewed and approved by the 30 June 2024		
<b>Comment on the achievement of the Key Performance Indicator, Reasons for the Variance and Remedial Measures</b>			
<b>Level of achievement</b>	<b>Reasons for the variance</b>	<b>Measures taken to address underperformance</b>	
Indicator not yet measured	The indicator was not measured for the period under review	Ensure that targets are achieved within the required timeframes	

Key Performance Area		Good Governance, Transparency and Accountability		Output Number	DCCG004	Actual	
Key Focus Area		Safety and Security		Annual	1	N/A	
Key Performance Indicator		Number of Traffic Operational Plan compiled and approved by the 30 June 2024		Quarter 1	N/A	N/A	
Comment on the achievement of the Key Performance Indicator, Reasons for the Variance and Remedial Measures			Level of achievement				
The indicator was not measured for the period under review			Reasons for the variance				
Ensure that targets are achieved within the required timeframes			Measures taken to address underperformance				
Indicator not yet measured			Level of achievement				
The indicator was not measured for the period under review			Reasons for the variance				
Ensure that targets are achieved within the required timeframes			Measures taken to address underperformance				
Indicator not yet measured			Level of achievement				
The indicator was not measured for the period under review			Reasons for the variance				
Ensure that targets are achieved within the required timeframes			Measures taken to address underperformance				
Key Performance Area			Good Governance, Transparency and Accountability		Output Number	DCCG005	Actual
Key Focus Area			Disaster Management		Annual	1	N/A
Key Performance Indicator			Number of Disaster Management Plan reviewed and approved		Quarter 1	N/A	N/A
Comment on the achievement of the Key Performance Indicator, Reasons for the Variance and Remedial Measures			Level of achievement				
The indicator was not measured for the period under review			Reasons for the variance				
Ensure that targets are achieved within the required timeframes			Measures taken to address underperformance				
Indicator not yet measured			Level of achievement				
The indicator was not measured for the period under review			Reasons for the variance				
Ensure that targets are achieved within the required timeframes			Measures taken to address underperformance				
Key Performance Area			Good Governance, Transparency and Accountability		Output Number	DCCG006	Actual
Key Focus Area			Spatial Planning and Investment		Annual	1	N/A
Key Performance Indicator			Number of Informal Trade Plan and Management Policy developed and approved		Quarter 1	N/A	N/A
Comment on the achievement of the Key Performance Indicator, Reasons for the Variance and Remedial Measures			Level of achievement				
The indicator was not measured for the period under review			Reasons for the variance				
Ensure that targets are achieved within the required timeframes			Measures taken to address underperformance				
Indicator not yet measured			Level of achievement				
The indicator was not measured for the period under review			Reasons for the variance				
Ensure that targets are achieved within the required timeframes			Measures taken to address underperformance				

Key Performance Area		Good Governance, Transparency and Accountability		Output Number	DCCG007	Actual
Key Focus Area		Internal Audit		Annual	4	N/A
		Quarter 1		Quarter 1	1	1
Key Performance Indicator		Number of reports issued on implementation of Internal Audit findings by management by 30 June 2024				
Comment on the achievement of the Key Performance Indicator, Reasons for the Variance and Remedial Measures						
Level of achievement		Reasons for the variance		Measures taken to address underperformance		
Target met		Performance fully meets the standard expected in all areas of the job.		Continue monitoring		
Key Performance Area		Good Governance, Transparency and Accountability		Output Number	DCCG008	Actual
Key Focus Area		Internal Audit		Annual	4	N/A
		Quarter 1		Quarter 1	1	1
Key Performance Indicator		Number of reports issued on implementation of Auditor General of South Africa audit findings on the Audit Report 2021/2022 by management by 30 June 2024				
Comment on the achievement of the Key Performance Indicator, Reasons for the Variance and Remedial Measures						
Level of achievement		Reasons for the variance		Measures taken to address underperformance		
Target met		Performance fully meets the standard expected in all areas of the job.		Continue monitoring		
Key Performance Area		Good Governance, Transparency and Accountability		Output Number	DCCG009	Actual
Key Focus Area		Internal Audit		Annual	4	N/A
		Quarter 1		Quarter 1	1	1
Key Performance Indicator		Number of Audit Action Plan developed to address Auditor General of South Africa Audit Findings on the Audit Report 2022/2023 and submitted to council for approval on or before 31 January 2024				
Comment on the achievement of the Key Performance Indicator, Reasons for the Variance and Remedial Measures						
Level of achievement		Reasons for the variance		Measures taken to address underperformance		
Target met		Performance fully meets the standard expected in all areas of the job.		Continue monitoring		

5.1.5.5 PUBLIC PARTICIPATION

Key Performance Area		Public Participation		Output Number	DCPP001	Actual	
Key Focus Area		Stakeholder Participation		Annual	4	N/A	
Key Performance Indicator		Number of Cross Border Crime Prevention Forum meeting attended annually		Quarter 1	1	1	
Comment on the achievement of the Key Performance Indicator, Reasons for the Variance and Remedial Measures							
Level of achievement		Reasons for the variance		Measures taken to address underperformance			
Target met		Performance fully meets the standard expected in all areas of the job.		Continue monitoring			
Key Performance Area		Public Participation		Output Number	DCPP002	Actual	
Key Focus Area		Parks Sport, and Recreation		Annual	4	N/A	
Key Performance Indicator		Number of reports on sport programmes implemented		Quarter 1	1	1	
Comment on the achievement of the Key Performance Indicator, Reasons for the Variance and Remedial Measures							
Level of achievement		Reasons for the variance		Measures taken to address underperformance			
Target met		Performance fully meets the standard expected in all areas of the job.		Continue monitoring			

**6. CONCLUSIVE ANALYSIS OF FIRST QUARTER PERFORMANCE**

Key Performance Area	Total Key Performance Indicators	Key Performance Indicators Not Applicable	Key Performance Indicators Achieved	Key Performance Indicators Not Achieved	Key Performance Indicators Achieved	Area Score
Basic Services	29	14	15	6	9	60%
Local Economic Development	13	4	9	3	6	67%
Institutional Capacity	25	4	11	1	10	90%
Financial Management	51	28	23	2	19	83%
Good Governance, Transparency and Accountability	43	15	28	3	25	89%
Public Participation	11	3	8	0	8	100%
<b>Total Organisational Score</b>	<b>172</b>	<b>64</b>	<b>94</b>	<b>15</b>	<b>77</b>	<b>82%</b>



**PART II-FINANCIAL PERFORMANCE INFORMATION**

## 1. INTRODUCTION AND PURPOSE

The purpose of this report is to comply with Local Government Municipal Finance Management Act No. 56 of 2003 [MFMA]. In terms of Section 71 of MFMA, the Municipal Manager, as Accounting Officer, is required to submit a report in a prescribed format to the Mayor within ten working days after the end of each month.

The Mayor is then required, in terms of Section 52 (d) of the MFMA, to submit a report to Municipal Council on the implementation of the annual budget and the financial state of affair of the municipality within 30 days after the end of the quarter.

The above mentions in-year reports must be in the prescribed format [Schedule C], as determined by Regulation 28 of the Municipal Budget and Reporting Regulations [MBRR] promulgated in 2009. Therefore, the purpose of this report is to comply with the prescripts of the MFMA [Section 52 (d)] and MBRR [Regulation 28]

The purpose thereon is to report on the financial situation of the municipality for the 1<sup>st</sup> quarter of the financial year.

**2. QUALITY CERTIFICATE**

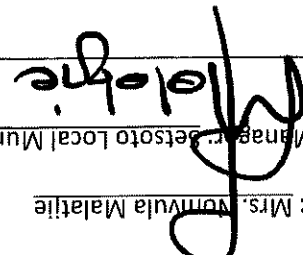
I, Nomvula Matjie, Municipal Manager of Setsoto Municipality, hereby certify that –

- The monthly budget statement.
- Quarterly report on the implementation of the budget and financial state affairs of the municipality.
- Mid-year budget and performance assessment.

for the month of September 2023 has been prepared in accordance with the Municipal Finance Management Act and regulations under that Act.

Print Name: Mrs. Nomvula Matjie

Municipal Manager, Setsoto Local Municipality (FS191)

Signature: 

Date: 09 October 2023

**2. EXECUTIVE SUMMARY**

The 2023/2024 annual budget of the municipality has been prepared in accordance with the MFMA, Municipal Budgeting and Reporting Regulations and Municipal Finance Management Act, 56 of 2003 and Budget Circulars issued by National Treasury. In this regard, the Council has approved the revenue budget of R 658.5 million and expenditure budget is R 661.5 million [inclusive of the non-cash items which will be discussed in the later part of the report].

Post adoption of the annual budget by the Municipal Council, budget documents [together with the relevant supporting documentation] were sent to the relevant stakeholders.

The municipality further developed a Service Delivery and Budget Implementation Plan. The Service Delivery and Budget Implementation Plan was subsequently approved by the Executive Mayor in line with Section 53 (1) (c) (ii). The Service Delivery and Budget Implementation Plan is a tool used by both the Administration and Municipal Council to ensure that service delivery and annual budget are implemented.

Therefore, the in-year reporting for Quarter 1 is hereby detailed below. The report discusses mainly the operating revenue; operating expenditure and capital expenditure [including funding sources] using the prescribed format [Schedule C tables]. Other pertinent information is also included in the report [and full Schedule C tables].

**□ REVENUE ANALYSIS**

The table below indicates the municipality budgeted revenue of [R 658.5 million] for the current year. The revenue of the municipality is categorized into exchange revenue [R 320.8 million] and non-exchange revenue [R 337.7 million].

Free State: Setsovo (FS191) - Table C4 Monthly Budgeted Financial Performance (All) for period ending (M03) 30 September 2023

Description	Budget year 2023/24						
	Original Budget	M01 July Actual	M02 Aug Actual	M03 Sept Actual	Q1 Sept Actual	YTD Actual	YTD Budget
<b>Revenue</b>							
<b>Exchange Revenue</b>	109,264	107,706	9,322	8,321	28,349	27,316	1,033
Service charges - Electricity	70,092	7,263	7,446	6,603	21,312	17,523	3,789
Service charges - Water	40,258	3,547	3,552	3,550	10,649	10,065	584
Service charges - Waste Management	54,253	4,582	4,589	4,589	13,760	13,563	197
Sale of Goods and Rendering of Services	1,765	145	188	135	468	441	27
Agency Services	40,000	4,443	4,564	4,639	13,646	10,000	3,646
Interest earned from Receivables	3,500	545	981	1,003	2,529	875	1,654
Assets	80	81	81	81	81	20	61
Dividends	1,201	118	138	127	384	300	84
Rent on Land	75	15	10	10	34	34	15
Rental from Fixed Assets	375	33	36	33	101	94	8
Operational Revenue	76,749	6,780	6,830	6,860	20,471	19,187	1,284
Property rates	10	13	5	102	119	3	117
Surcharges and Taxes	4669	10	5	102	119	3	117
Fines, penalties and forfeits	26	6	32	10	46	2	44
Transfer and subsidies - Operational	255,437	106,288	106,288	359	106,647	84,817	21,831
Interest	5,500	5,500	5,500	5,500	5,500	5,500	5,500
Fuel Levy	5,500	5,500	5,500	5,500	5,500	5,500	5,500
Operational Revenue	5,500	5,500	5,500	5,500	5,500	5,500	5,500
Gains on disposal of Assets	31	23	60	114	114	114	114
Other Gains	33,111	(1,375)	114	114	114	114	114
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>658,665</b>	<b>38,223</b>	<b>144,084</b>	<b>36,403</b>	<b>218,710</b>	<b>218,710</b>	<b>186,699</b>
	18	18	18	18	18	18	18
	658,665	658,665	658,665	658,665	658,665	658,665	658,665

Statement of Financial Performance is prepared on similar basis to the prescribed budget format. The statement details revenue by source [excluding capital transfers and contributions] and expenditure by type [to be discussed/shown in the ensuing part of this report]. The statement [table above] shows actual revenue for the reporting period at R 218.7 million. A variance of R33.1 million (18%) is realised when comparing the budget to actuals.

**a. PROPERTY RATES [7%]**

The property rates are levied in terms of the Municipal Property Rates Act No. 6 of 2004 as well as the Property rates policy adopted by the municipal council. Upon the approval of the annual budget the municipality advertised the approved property rates levies, exemptions, rebates, discounts, and reductions on the provincial government gazette.

The year-to-date actual property rates are R20.4 million and the year-to-date budget is R19.1 million. The year-to-date variance is favorable with R1.2 million [7%].

The municipality has implemented the new valuation roll from 01 July 2023.

**b. SERVICE CHARGES: ELECTRICITY [4%]**

The service charges for electricity are regulated by the National Energy Regulator of South Africa. The municipality is then required to submit the application to National Energy Regulator of South Africa for approval before the start of the budget year. For the current financial year, the processes were followed.

The year to date actual for the reporting period is R28.3 million representing overperformance of R1 million (4%) when compared to the year-to-date budget of R27.3 million. The electricity charges are consumption based whereby during winter more electricity is consumed than in summer months.

**c. SERVICE CHARGES: WATER [22%]**

Water service charges are levied in terms of the council approved tariffs and the year-to-date actual is R21.3 million. When comparing the year to date actual with the year-to-date budget of R17.5 million a favorable variance R3.7 million [22%] is realized, the water service levies are also consumption dependent, and the municipality charges the flat rate on townships.

**d. SERVICE CHARGES: WASTEWATER MANAGEMENT [6%]**

Service charges for sanitation revenue year to date budget is R10 million. The reporting period's performance is at R10.6 million. Accordingly, there is a favorable variance of R584 thousand [6%].

**e. SERVICE CHARGES: WASTE MANAGEMENT [1%]**

Service charges for refuse revenue year to date budget is R13.5 million. The reporting period's performance is at R13.7 million. Accordingly, there is a variance of R197 thousand [1%] the variance is immaterial and does not necessitate an investigation.

**i. CONDITIONAL GRANTS**

GRANT	DORA ALLOCATION R'000	OFFSET TO PAY UNSPENT GRANT R'000	YTD RECEIPTS R'000	FUTURE RECEIPTS R'000	YTD EXPENDITURE R'000	YTD NET BALANCE R'000	% SPENT
UNCONDITIONAL							
Equitable Share	R 251,487	R -	R 104,786	R 146,701	R 104,786	R -	100%
Total	R 251,487	R -	R 104,786	R 146,701	R 104,786	R -	100%

The non-conditional grant that is currently in the gazette and allocated to the municipality is Equitable Share to the value of R 251,4 million. This grant is meant to assist the municipality with subsidizing the registered indigent Households. The intention of the Equitable Share as per the Constitution is that each sphere of government - national, provincial, and local - is entitled to an equitable share of revenue raised nationally to enable it to provide basic services and perform the functions allocated to it.

**h. NON-CONDITIONAL GRANTS**

The table below depicts the grants and subsidies that are expected to accrue to the municipality. Only those grants that have been gazetted are included in the municipal budget. They are mainly divided into conditional and non-conditional grants [which can either be for capital or operational purposes].

**GRANTS AND SUBSIDIES.**

The year to date actual versus the year-to-date budget indicates the favorable variance of R 3,6 million [36%]. Though overperformance is reported, it should be noted that this implies that there is a poor collection of receivables than anticipated which in turn lead to an increase in the outstanding debt.

The favorable variance indicates that the collection of revenue is not adequate. Interest earned is charged in accordance with the approved credit control and customer care policy. The rate levied is prime plus 1 percent and is charged immediately when the account is in arrears.

**g. INTEREST EARNED FROM RECEIVABLES [36%]**

For the period under reporting R 2,5 million has been realized. When comparing the actuals to the budgeted figures a favorable variance of R 1,6 million which aggregate to 189% above the year-to-date budget. Most of the money invested is ring fenced for the conditional grants, for the purpose of avoiding the misuse of the conditional grants.

The municipality has adopted the cash management and investments policy in terms of section 13 of the Municipal Finance Management Act, 56 of 2003. The municipality invest money not immediately required in terms of the approved policy and the Act. The money invested yield interest to the municipality and is calculated based on the amount invested as well as the period invested based on an agreed percentage.

**f. INTEREST EARNED FROM CURRENT AND NON-CURRENT ASSETS [189%]**

The table above outlines the age analysis of outstanding debtors into two categories which are by income source and customer group. The total outstanding debtors are R 613 million and the total over 90 days is R 534.1 million representing 87% of total outstanding debtors.

Item	Description	Location Level Selected: Municipality: FS191										
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Days	151-180 Days	Days-1	Year	Over 1 Year	Total	%
<b>Debtors Age Analysis By Income Source</b>												
Trade and Other Receivables from Exchange Transactions - Water	7,646	7,183	6,689	5,020	4,931	4,798	4,738	135,354	176,360	28.8%		
Trade and Other Receivables from Exchange Transactions - Electric	5,113	2,870	1,410	794	931	598	532	19,275	31,524	5.1%		
Receivables from Non-exchange Transactions - Property Rates	4,813	3,519	3,154	2,576	1,920	1,851	1,777	62,613	82,222	13.4%		
Receivables from Exchange Transactions - Waste Water Management	3,537	3,266	3,148	2,363	2,313	2,296	2,282	67,050	86,254	14.1%		
Receivables from Exchange Transactions - Waste Management	4,592	4,274	4,135	3,064	3,022	3,004	2,998	91,305	116,394	19.0%		
Receivables from Exchange Transactions - Property Rental Debtors	4,749	4,459	4,278	4,179	4,824	4,516	4,227	85,206	116,439	19.0%		
Interest on Arrear Debtor Accounts	29	18	18	18	17	16	15	3,682	3,813	0.6%		
Other	30,480	25,587	22,834	18,014	17,958	17,079	16,568	464,486	613,006	100.0%		
<b>Debtors Age Analysis By Customer Group</b>												
Organs of State	2,944	2,762	2,248	1,581	1,374	1,022	934	23,488	36,353	5.9%		
Commercial	6,220	2,833	2,172	1,288	1,759	1,682	1,587	74,157	92,539	15.1%		
Households	21,316	19,991	18,414	14,304	14,825	14,374	14,047	366,842	484,113	79.0%		
Other	30,480	25,587	22,834	18,014	17,958	17,079	16,568	464,486	613,006	100.0%		
<b>Total By Customer Group</b>												

3.1 OUTSTANDING DEBTORS

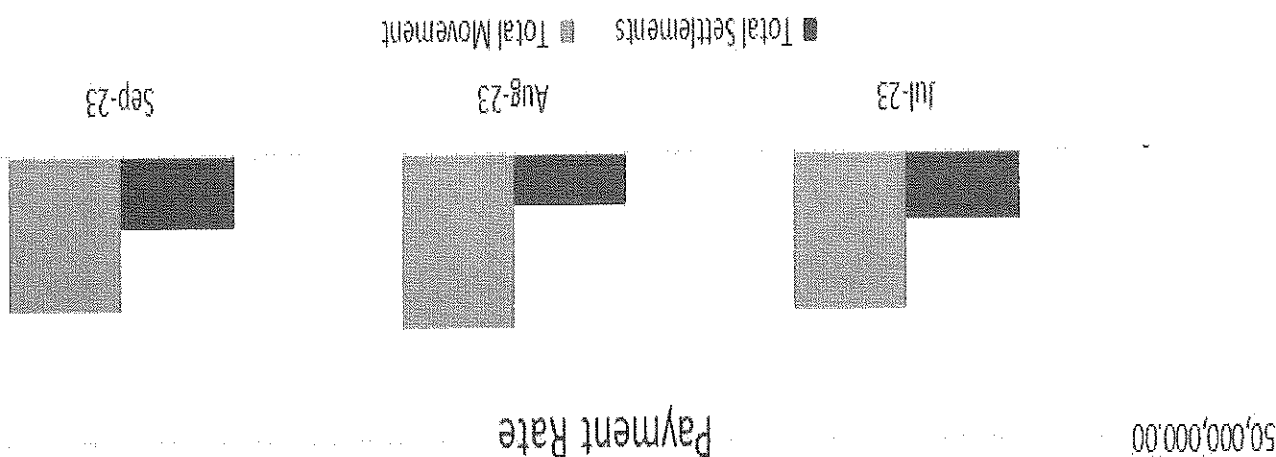
DEBTORS AGE ANALYSIS FOR THE FINANCIAL YEAR END 2024 AND M03 (Values in R thousands)

Conditional grants that are in the gazette and allocated to the municipality amount to R 224.1 million, R 86 million has been received to date. There were unspent grants from the previous financial and the roll over applications are in progress, once finalized they will be reported. The overall performance of the conditional grants was fair except for WSIG which is at 12% spending.

GRANT	DORA ALLOCATION R'000	APPROVED ROLL OVER R'000	YTD RECEIPTS R'000	FUTURE RECEIPTS R'000	YTD EXPENDITURE R'000	YTD NET BALANCE R'000	% SPENT
EPWP	R 1,750	R -	R 437	R 1,313	R 949	R -512	217%
FMG	R 2,200	R -	R 2,200	R -	R 911	R 1,289	41%
MIG	R 56,025	R -	R 19,240	R 36,785	R 6,758	R 12,482	35%
RBIG	R 150,000	R -	R 60,000	R 90,000	R 20,525	R 39,475	34%
WSIG	R 14,173	R -	R 4,173	R 10,000	R 493	R 3,680	12%
<b>TOTAL</b>	<b>R 224,148</b>	<b>R -</b>	<b>R 86,050</b>	<b>R 138,098</b>	<b>R 29,636</b>	<b>R 56,414</b>	<b>34%</b>

GRANT	DORA ALLOCATION R'000	APPROVED ROLL OVER R'000	YTD RECEIPTS R'000	FUTURE RECEIPTS R'000	YTD EXPENDITURE R'000	YTD NET BALANCE R'000	% SPENT
EPWP	R 1,750	R -	R 437	R 1,313	R 949	R -512	217%
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<b>TOTAL</b>	<b>R 224,148</b>	<b>R -</b>	<b>R 86,050</b>	<b>R 138,098</b>	<b>R 29,636</b>	<b>R 56,414</b>	<b>34%</b>

Town	Jul-23	Aug-23	Sep-23
CLOCOLAN	42%	19%	26%
FICKSBURG	44%	42%	46%
MARQUARD	29%	18%	36%
SENEKAL	49%	27%	59%



Period	Total Settlements	Total Movement	Billing	Credit Notes	Debit Notes	Other Adjustments	Payment Rate
Jul-23	11,953,723.97	27,472,016.88	27,472,016.88	-1,768,035.74	550,937.69	-97,162,160.55	44%
Aug-23	9,054,456.28	30,102,707.20	34,669,762.33	-557,790.56	8,828.71	-4,018,093.28	30%
Sep-23	12,426,746.19	26,992,524.26	34,418,475.22	-609,862.95	497,692.07	-7,313,780.08	46%
Total	33,434,926.44	84,567,248.34	96,560,254.43	-2,935,689.25	1,057,458.47	-108,494,033.91	40%

**3.2 DEBTORS COLLECTION RATE**

In terms of the income source, the 'water service' has the highest outstanding debt of R 176.3 million followed by interest on arrear debtor accounts with the balance of R 116.4 million. The customer group that has the highest outstanding debt is households with a balance of R 484.1 million followed by Commercial with the balance of R 92.5 million.

Households are the largest customer group in terms of our debtors hence it is the highest owing and with the current economic situation most household's income sources are not enough to service their municipal accounts. Therefore, they need to come forward so they can be registered as indigents. However, there is also a historical trend of non-payment by households even when they can afford, especially in the townships.

**NB:** Due to the write offs of bad debt that only reflects in July 2023 as an adjustment, the billing amount has been used to calculate the payment percentage. All other months the net movement was used to calculate the percentage.



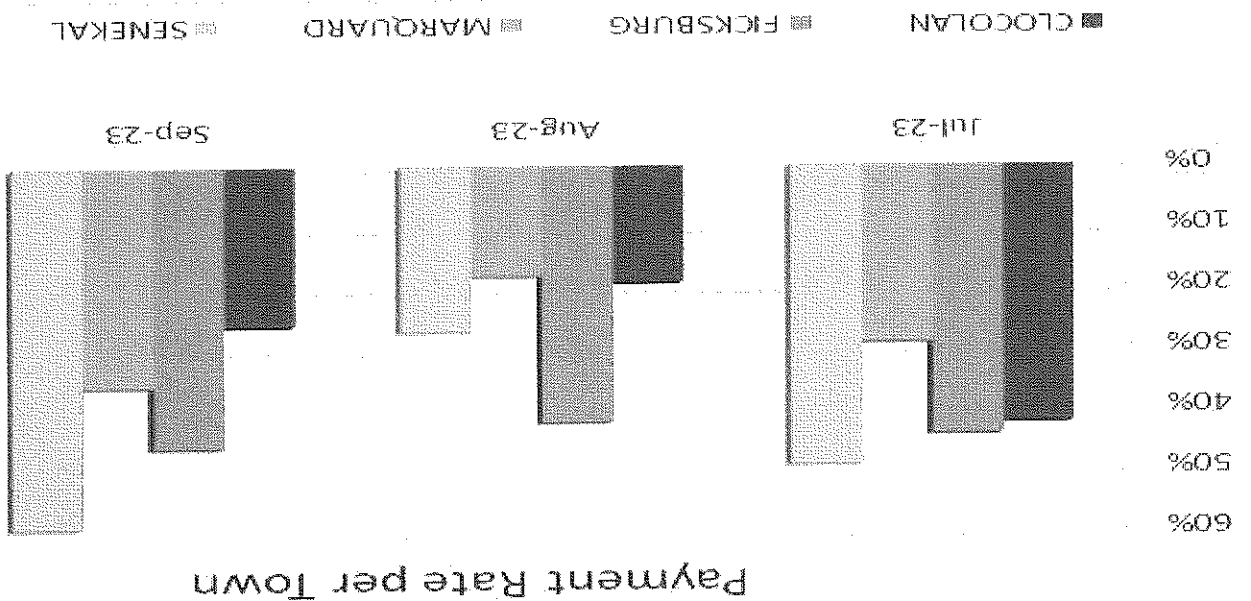
4. OPERATING EXPENDITURE ANALYSIS

The municipality operating expenditure budget is R 658.5 million for the 2023/2024 financial year. Included in this amount is non-cash items [Debt impairment of R32.4 million, Depreciation/asset impairment of R 110.7 million and irrecoverable debts of R 20.1 million]. Accordingly, when the analysis is done [to ascertain any budget deficit / funding], the non-cash items should be considered.

The overall performance on expenditure is above the budget by 17%.

Free State: Setso (FS191) - Table C4 Monthly Budgeted Financial Performance (All) for period ending (M03) 30 September 2023

Description	Budget year 2023/24								
	Original Budget	M01 July Actual	M02 Aug Actual	M03 Sept Actual	Q1 Sept Actual	YTD Actual	YTD Budget	YTD Variance	YTD Variance %
Expenditure	235,003	18,956	19,930	19,322	58,207	58,207	58,751	(543)	(1)
Employee related costs	14,641	1,142	1,100	1,199	3,441	3,441	3,660	(220)	(6)
Remuneration of councillors	123,272	11,856	13,485	6,782	32,122	32,122	30,818	1,304	4
Bulk purchases - electricity	23,833	302	2,328	160	2,790	2,790	5,958	(3,168)	(53)
Inventory consumed	32,469						8,117	(8,117)	(100)
Debt impairment	110,734	13,629	14,242	13,956	41,828	41,828	27,684	14,144	51
Depreciation and amortisation	2,502	0	1	0	1	1	625	(624)	(100)
Interest	25,949	355	3,541	1,967	5,862	5,862	6,487	(625)	(10)
Contracted services	38,952	772	1,276	1,742	3,789	3,789	9,738	(5,948)	(61)
Transfers and subsidies	20,182	3,964	6,772	7,467	17,603	17,603	5,045	12,558	249
Irrecoverable debts written off	30,963	7,293	3,035	3,371	13,699	13,699	7,741	5,958	77
Operational costs	658,500	57,669	65,710	55,964	179,343	179,343	164,625	14,718	9
Other Losses									
Losses on disposal of Assets									
Total Expenditure	658,500	57,669	65,710	55,964	179,343	179,343	164,625	14,718	9



Bulk purchases on electricity services year to date budget is R 30.8 million. The year-to-date performance is R 32.1 million representing an unfavourable variance of R 1.3 million.

**c. BULK PURCHASES [4%]**

The year to date actual on remuneration of councillors is R 3.4 million representing a saving of 6% when compared to the year-to-date budget of R 3.6 million.

The remuneration of councillors is determined by the Minister for Corporate Governance and Traditional Affairs under the Section 7 (1), 8(5) and 9(5)(a) of the Remuneration of Public-Office bearers Act of 1998. After determining the upper limits of Councillors, they are then gazetted for implementation. Considering the above the government gazette no. 47437 was published on 02 November 2022.

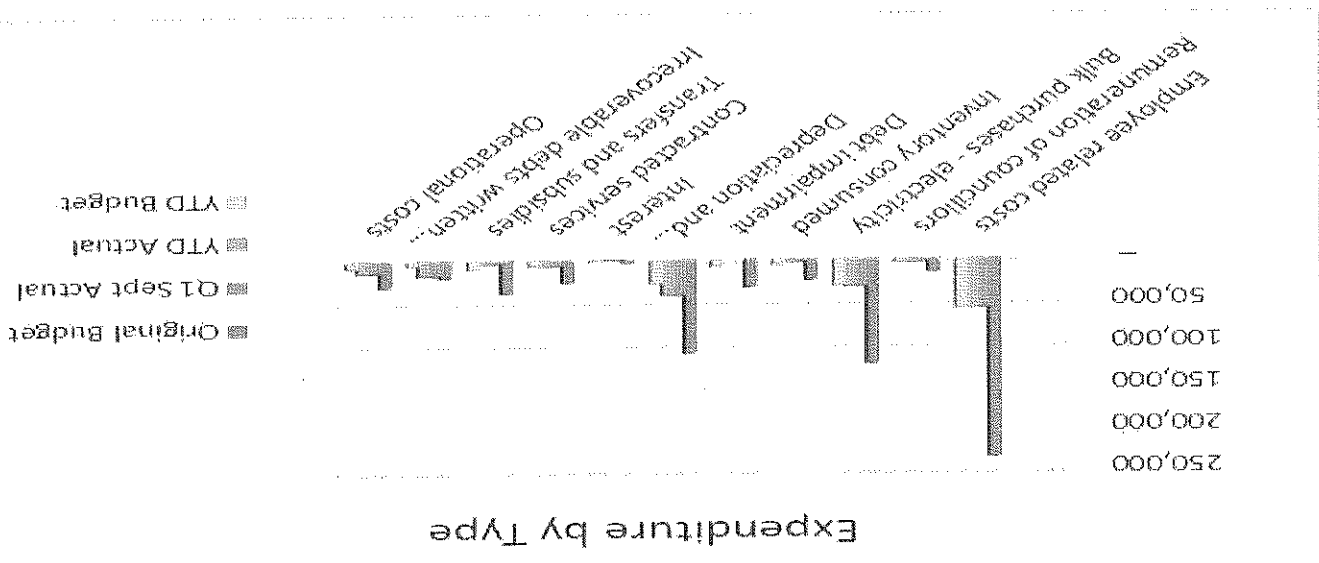
**b. REMUNERATION OF COUNCILORS [-6%]**

The employee related costs year to date budget is R 58.7 million and the year-to-date expenditure is R 58.2 million and there is a saving of R 543 thousand. The variance is immaterial.

Despite the existing vacancies, due diligence and care must be exercised when filling vacant posts. As far as possible, priority should be given to posts that will improve service delivery, assist the municipality with improving revenue collection, reduce outsourcing [where there is use of consultants] and improve compliance.

**a. EMPLOYEE RELATED COSTS [-1%]**

As it can be seen from the tables above, most of the line items have a 'saving'. This saving does not necessarily mean actual savings in terms of Rands and cents but rather instances where expenditure was streamlined for it to be commensurate with the prevailing revenue levels.



The capital expenditure year to date budget is R 57.8 million and actual expenditure to date amount to R 23 million representing an underperformance of 59%.

**5. CAPITAL EXPENDITURE AND FUNDING ANALYSIS.**

Description	Ref	2022/23	Budget year 2023/24	Figures in Rand thousand									
				Audited outcome	Original budget	Adjusted budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full year forecast	
Cash transfers to groups of individuals		34 742	30 668	-	1 000	-	-	-	-	250	(250)	(100,0)%	1 000
Indigent subsidy		-	-	-	-	-	-	-	-	-	-	-	-
Indigent Burials		-	-	-	-	-	-	-	-	-	-	-	-
Total Cash transfers to groups of individuals		34 742	31 668	-	1 000	-	-	-	-	250	(250)	(100,0)%	1 000
Non-cash transfers to groups of individuals		7 529	7 283	-	-	-	-	280	546	1 821	(1 275)	(70,0)%	7 283
Indigent Subsidy		-	-	-	-	-	-	-	-	-	-	-	-
Total transfers and grants		42 271	38 951	-	-	-	-	1 741	3 789	9 738	(5 949)	(61,1)%	38 951

**Setso Local Municipality - Supporting Table SA21C - Supporting Table SA21C Transfers and Grants made by the Municipality - M03 September**

The table below depicts the amount allocated to indigent support. As the registration of indigent households progresses, the planned target will be met. Currently the allocation of the grant is 61% below the year-to-date budget of R 9.7 million.

**f. TRANSFER AND GRANTS MADE TO INDIGENTS.**

A year-to-date budget allocation of R 5.9 million has been made for inventory consumed and the actual to date is R 2.7million representing an underspending of 53%.

**e. INVENTORY CONSUMED (-53%)**

A year-to-date budget of R625 thousand has been made for Finance Charges. The municipality is anticipating procure fleet using loan and there is an existing loan with DBSA, hence there was a provision made for interest.

**d. INTEREST [-100%]**

1. Eskom charges a 'seasonal tariff', which means during the winter months, the tariff is high [resulting in higher bill for the municipality].
2. Eskom also charges a 'time-of-use tariff'. This means if consumption by the municipality/within the municipality is high during peak hours, the municipality pays more.
3. Distribution losses [technical and non-technical] are also contributing negatively.

However, the following factors should be noted:

**7. ELECTRICITY LOSSES**

The outstanding creditors for the month under reporting are at R 11.5 million and the balance over 30 days is R 1.4 million. The Eskom bulk account is owed R 7.2 million, and it is the current account.

Item	Description	Days	%	Days	%	Days	%	Days	%	Days	%	Days	%	Days	%	Days	%	Days	%
Bulk Electricity		0-30	100.0%	91-120	0.0%	121-150	0.0%	151-180	0.0%	181 Days-1	0.0%	Over 1	0.0%	Total	100.0%				
Bulk Water		0-30	100.0%	91-120	0.0%	121-150	0.0%	151-180	0.0%	181 Days-1	0.0%	Over 1	0.0%	Total	100.0%				
PAE deductions		0-30	100.0%	91-120	0.0%	121-150	0.0%	151-180	0.0%	181 Days-1	0.0%	Over 1	0.0%	Total	100.0%				
VAT (output less input)		0-30	100.0%	91-120	0.0%	121-150	0.0%	151-180	0.0%	181 Days-1	0.0%	Over 1	0.0%	Total	100.0%				
Pensions / Retirement ded		0-30	100.0%	91-120	0.0%	121-150	0.0%	151-180	0.0%	181 Days-1	0.0%	Over 1	0.0%	Total	100.0%				
Loan repayments		0-30	100.0%	91-120	0.0%	121-150	0.0%	151-180	0.0%	181 Days-1	0.0%	Over 1	0.0%	Total	100.0%				
Trade Creditors		0-30	100.0%	91-120	0.0%	121-150	0.0%	151-180	0.0%	181 Days-1	0.0%	Over 1	0.0%	Total	100.0%				
Auditor General		0-30	100.0%	91-120	0.0%	121-150	0.0%	151-180	0.0%	181 Days-1	0.0%	Over 1	0.0%	Total	100.0%				
Other		0-30	100.0%	91-120	0.0%	121-150	0.0%	151-180	0.0%	181 Days-1	0.0%	Over 1	0.0%	Total	100.0%				
<b>Total</b>																			

**6. OUTSTANDING CREDITORS**

CREDITORS AGE ANALYSIS  
FOR THE FINANCIAL YEAR END 2024 AND M03 (Values in R thousands)

The capital expenditure of the municipality is mainly funded by the government grants and subsidies.

Description	R thousands									
	Budget	Year	Original	July	Actual	M01	M02	M03	Actual	Actual
Capital Expenditure - Functional	-	27	(15)	-	-	60	60	12	12	12
Municipal governance and administration	11,000	60	-	-	60	60	60	60	60	60
Community and public safety	11,000	60	-	-	60	60	60	60	60	60
Economic and environmental services	5,000	110	-	-	110	110	110	110	110	110
Trading services	215,218	2,442	11,893	9,545	23,879	23,879	23,879	23,879	23,879	23,879
Total Capital Expenditure - Functional	231,218	2,639	11,878	9,545	24,062	24,062	24,062	24,062	24,062	24,062
Funded by	220,198	2,069	11,893	8,401	22,363	22,363	22,363	22,363	22,363	22,363
National Government	220,198	2,069	11,893	8,401	22,363	22,363	22,363	22,363	22,363	22,363
Provincial Government	220,198	2,069	11,893	8,401	22,363	22,363	22,363	22,363	22,363	22,363
Transfers recognised - capital	220,198	2,069	11,893	8,401	22,363	22,363	22,363	22,363	22,363	22,363
Borrowing	11,000	4	-	-	1,122	1,122	1,122	1,122	1,122	1,122
Internally generated funds	11,000	4	-	-	1,122	1,122	1,122	1,122	1,122	1,122
Total Capital Funding	231,198	2,074	11,893	9,522	23,489	23,489	23,489	23,489	23,489	23,489
YTD Variance %	(59)	(59)	(59)	(59)	(59)	(59)	(59)	(59)	(59)	(59)
YTD Variance %	(58)	(58)	(58)	(58)	(58)	(58)	(58)	(58)	(58)	(58)
YTD Variance %	(34,311)	(34,311)	(34,311)	(34,311)	(34,311)	(34,311)	(34,311)	(34,311)	(34,311)	(34,311)
YTD Variance %	(59)	(59)	(59)	(59)	(59)	(59)	(59)	(59)	(59)	(59)
Full Year Forecast	231,198	2,074	11,893	9,522	23,489	23,489	23,489	23,489	23,489	23,489

Free State: Setso (FS191) - Table C5 Monthly Budgeted Capital Expenditure by Functional Classification and Funding for period ending (M03) 30 September 2023

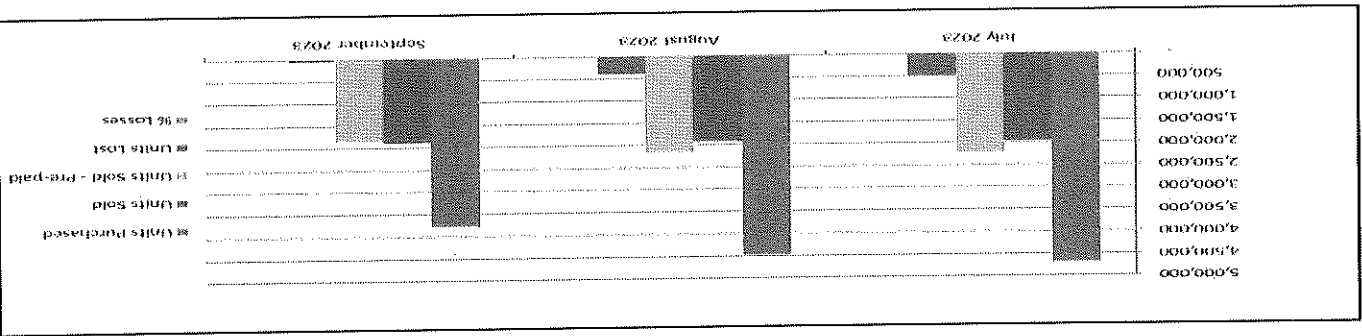
Percentage water losses account to an average of 44% for year to date and this include units consumed in township with a flat rate because meters are not read. The prescribed norm from National Treasury for water losses is estimated to be between 15% and 30%

Period	Units Purified	Units Sold	Flat Rate Units	Units Lost	% Losses	Previous Year
July 2023	838,132	217,278	225,063	395,791	47%	21%
August 2023	860,806	230,280	224,370	406,156	47%	32%
September 2023	659,413	200,775	224,343	234,295	36%	41%
<b>Total</b>	<b>2,358,351</b>	<b>648,333</b>	<b>673,776</b>	<b>1,036,242</b>	<b>44%</b>	<b>31%</b>

## WATER

### 8. WATER LOSSES

Electricity losses are calculated based on the difference between the total electricity purchases and total electricity sales. The losses are either technical or non-technical. Technical losses are the losses that occur within the distribution network due to the cables, overhead lines, transformers, and other substation equipment that are used to transfer electricity. Non-Technical losses are electricity that are consumed but not billed this is might be because the consumer is not known or is connected illegal and/or there is an error in unmetered supplies.



Percentage electricity losses account to an average of 7% for year to date. The prescribed norm from National Treasury for electricity losses is estimated to be between 7% and 10%.

Period	Units Purchased	Units Sold	Units Sold - Pre-paid	Units Lost	% Losses	Previous Year
July 2023	4,703,961	1,971,136	2,214,980	517,845	11%	9%
August 2023	4,484,381	1,929,816	2,158,117	396,448	9%	14%
September 2023	3,778,305	1,883,132	1,845,524	49,649	1%	-13%
<b>Total</b>	<b>12,966,647</b>	<b>5,784,084</b>	<b>6,218,621</b>	<b>963,942</b>	<b>7%</b>	<b>3%</b>

## ELECTRICITY

**Billing**

Total movement is the sum of the billing less credit notes plus debit notes less other adjustments.

**Total movement**

Total payments received in the month under review.

**Total Settlement**

**Definition of headings of tables below:**

The table below shows the billing and subsequent payment rate per town. This is in line with the four towns [including townships] that form the municipality. The calculation of the payment rates below is on amounts billed and settled.

**9.2 BILLING AND PAYMENT PER TOWN**

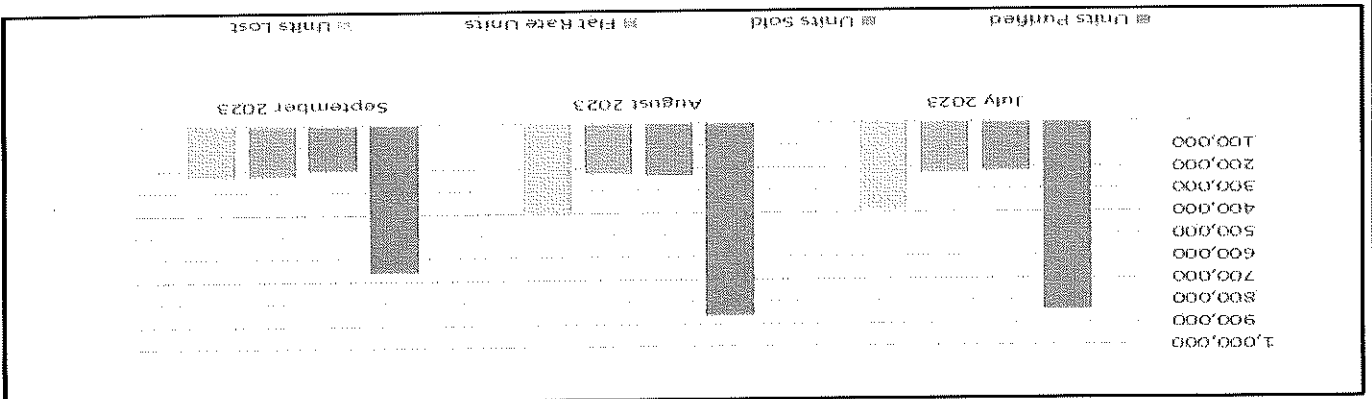
The municipality has seventeen wards to which it provides services. The services are provided to consumers either on a pre-paid system or post-paid system. The balance of outstanding debtors had been increasing from one financial year to the other. A strategy where Ward Councilors and Ward Committee Members engage the community during regular meetings around payment of services must unfold.

The uncertainty of job security of employees in sectors that had to close operations during Lockdown in 2020 as well as the current financial instability in South Africa with the rand's weak performance against other currencies as well as the resulting fuel price hikes as the war between Russia and Ukraine also led to increased unemployment figures in the whole of South Africa and especially in the Free State. Debt Collection in the towns continue with disconnection of electricity as well as the actions of the Debt Collectors.

**9.1 WARD DEMARICATION**

**9. WARD PAYMENT REPORT**

The water losses are calculated obtaining the difference between the volume/quantity of water purified and the volume/quantity of water sold. The municipality is currently reading water meters in towns only and therefore their consumption can be measured realistically, whilst in the townships a flat rate is charged. Losses can result from leakage pipes and joints, overflows and of reservoirs.



September 2023

The table below depicts the performance of the wards in September 2023. This is done by comparing what was billed versus what was received as income from the respective wards. The wards marked in grey are those that had less than 20% payment rate for the period under review.

9.3 BILLING AND PAYMENT RATE PER WARD

Best performing towns	Ficksburg with 46%
Second best performing town	Senekal at 59%
Third	Clocolan with 36%

From the table above the following is apparent:

Town	Total Settlements	Total Movement	Billing	Credit Notes	Debit Notes	Other Adjustments	Payment Rate
0008 CLOCOLAN	- 1 342 393,72	5 130 858,01	5 570 762,09	-253 305,74	479 343,00	- 665 941,34	26%
0012 FICKSBURG	- 5 054 548,08	11 051 036,34	14 612 202,88	-210 163,63	18 349,07	- 3 369 351,98	46%
0023 MARQUARD	- 1 051 844,33	2 961 351,95	4 749 635,65	- 52 764,41	-	- 1 735 519,29	36%
0030 SENEKAL	- 4 668 050,25	7 849 277,96	9 485 874,60	- 93 629,17	-	- 1 542 967,47	59%
PAYMENT ADVANCED	- 309 909,81	-	-	-	-	-	0%
<b>Total</b>	<b>-12 426 746,19</b>	<b>26 992 524,26</b>	<b>34 418 475,22</b>	<b>-609 862,95</b>	<b>497 692,07</b>	<b>- 7 313 780,08</b>	<b>46%</b>

SEPTEMBER 2023

Settlements (payments) as a percentage of the amount billed.

Payment rate billing

Write off of concessions, Indigent Registration, Prescription debt.

Other adjustments

Debit correction on account.

Debit notes

Credit Correction made on account.

Credit Notes

Amounts billed (levied) for rates and services during the monthly

**9.5 BILLING AND PAYMENT RATE PER SERVICE**

Government Payment rate low at 9% for the month under review. Services were paid after the billing of September 2023 and the rates claim for the first quarter will be settled in October 2023. Household/residential payment rate remains low at 30% and that will be mainly due to non-payment in the townships.

Comment	Account Type	Collection Rate %
Best performing Type	Business	99%
Second best performing Type	Farms	93%
Third	Sundry Accounts	39%

From the table above the following is apparent:

Account Type	Settlements	Movement	Billing	Credit Notes	Debit Notes	Other Adjustments	Payment Rate
Total	6 193 638.41	6 253 312.27	6 259 338.97	- 6 787.02	- 76 761.53	- 3 240.00	99%
00BUS BUSSINESS	- 6 193 638.41	583 151.64	656 673.17	- 76 761.53	-	-	93%
00FRM FARM	- 540 916.11	3 321 414.15	3 321 414.15	-	-	-	9%
00GOV GOVERNMENT	- 311 423.73	16 523 332.97	23 871 799.74	- 526 314.40	496 887.98	- 7 319 040.35	30%
00HOH HOUSEHOLD	- 4 972 992.03	120.94	53 833.04	-	-	1 259.95	0%
00MUN MUNICIPALITY	- 120.94	32 604.59	52 573.09	-	-	-	30%
0000TH OTHER	- 9 691.27	224 875.60	32 604.59	-	804.09	-	39%
000SUN SUNDRY ACCOUNTS	- 88 295.77	-	224 071.51	-	-	-	0%
PAYMENT ADVANCED	- 309 909.81	-	-	-	-	-	46%
Total	- 12 426 746.19	26 992 524.26	34 418 475.22	- 609 862.95	497 692.07	- 7 313 780.08	46%

September 2023

**9.4 BILLING AND PAYMENT RATE PER ACCOUNT TYPE**

Comment	Ward Number	Collection Rate %
Best performing ward	Ward 4	100%
Second best performing ward	Ward 15	76%
Third	Ward 1 & 6	56%

From the table above the following is apparent:

Ward	Total	Settlements	Movement	Billing	Credit Notes	Debit Notes	Other Adjustments	Payment Rate
00001 WARD 00001	1 448 249.22	2 577 431.26	3 426 108.88	- 72 587.98	-	-	- 776 089.64	56%
00002 WARD 00002	40 848.53	1 476 979.37	2 032 667.99	- 21 207.08	-	-	- 555 688.62	3%
00003 WARD 00003	237 514.44	19 410.63	403 971.50	- 21 207.08	-	-	- 402 175.05	0%
00004 WARD 00004	2 474 299.83	2 468 008.62	2 841 192.60	- 1 327.00	-	-	- 371 856.98	100%
00005 WARD 00005	8 423.38	509 502.71	689 667.91	-	-	-	- 180 165.20	2%
00006 WARD 00006	1 511 689.21	2 693 626.88	3 379 677.39	- 53 702.48	-	-	- 632 348.03	56%
00007 WARD 00007	101 336.01	1 324 116.76	1 698 088.20	- 13 448.18	-	-	- 360 523.26	8%
00008 WARD 00008	70 456.77	1 445 148.80	1 548 280.27	- 74 485.19	-	-	- 28 646.28	5%
00009 WARD 00009	1 309 797.45	2 372 632.99	2 650 142.20	- 183 355.42	479 343.00	-	- 573 496.79	55%
00010 WARD 00010	826 171.75	1 683 989.78	2 175 871.75	- 1 001.00	-	-	- 490 880.97	49%
00011 WARD 00011	40 217.02	1 398 987.77	1 476 742.16	-	-	-	- 77 754.39	3%
00012 WARD 00012	29 476.04	1 185 228.62	1 184 688.65	-	-	-	539.97	2%
00013 WARD 00013	18 758.16	1 237 913.36	1 468 534.74	-	-	-	- 230 621.38	2%
00014 WARD 00014	56 679.43	148 073.25	1 146 439.30	- 2 251.55	-	-	- 996 114.50	38%
00015 WARD 00015	3 896 014.27	5 136 439.16	5 685 955.66	- 186 497.07	18 349.07	-	- 381 368.50	76%
00016 WARD 00016	30 779.99	617 307.08	1 383 262.54	-	-	-	- 765 955.46	5%
00017 WARD 00017	16 124.88	736 548.48	1 227 183.48	-	-	-	- 490 635.00	2%
PAYMENT ADVANCED	309 909.81	-	-	-	-	-	-	0%
Total	- 12 426 746.19	26 992 524.26	34 418 475.22	- 609 862.95	497 692.07	- 7 313 780.08	46%	



**9.8 OUTSTANDING DEBTORS PER ACCOUNT TYPE**

The collection target for the first quarter was 25%. In the first month of the quarter the target was met as the payment rate on the billing of July 2023 was 44% and August 2023 at 30% and September 2023 at 46%. The reason for the low collection rate could be due to the start of the Indigent register for the new bi-annual period that will be from 1/07/2023 to 30/06/2025.

All previous indigent households were billed and thus influenced the payment rate as amounts billed were not credited against the provision for indigent subsidy. This will improve as all towns have received many applications and capturing being monitored. Another factor that will persist is the low payment rate for households and businesses in the townships as well as the late payment received from Government for the services.

The administration developed a Revenue Enhancement Strategy to improve the prevailing revenue collection rates. The strategy will be reviewed, and reporting will be done thereon from September 2023. The credit control and debt collection processes have also unfolded to collect maximum revenue. An ongoing special drive to consolidate accounts will strengthen the debt collection in the towns where Setsoto LMI supply electricity as rates not paid will be addressed in the merged accounts.

**9.7 OVERALL PAYMENT**

\* The write-off of debt at the end of the 2023/2024 financial year is reflected as other adjustments on the July 2023 payment rate and thus was excluded from the calculations.

Month	Total Settlements	Total Movement	Billing	Credit Notes	Debit Notes	Other Adjustments	Payment Rate
Jul-23	-11 953 723,97	-70 907 241,72	27 472 016,88	-1 768 035,74	550 937,69	-97 162 160,55	44%
Aug-23	-9 054 456,28	30 102 707,20	34 669 762,33	-557 790,56	8 828,71	-4 018 093,28	30%
Sep-23	-12 426 746,19	26 992 524,26	34 418 475,22	-609 862,95	497 692,07	-7 313 780,08	46%
Total	-33 434 926,44	-40 804 534,52	62 141 779,21	-2 325 826,30	559 766,40	-101 180 253,83	40%

First Quarter  
Payment rate 2023/2024

As this report gives an overview of the performance of the first quarter, July and August 2023, the first two months of the 2023/2024 financial year.

**9.6 MONTHLY COMPARISON**

The table above is a reflection of the allocation of payments amounts as pre-set up on the financial system as per the policy.

Type Of Service	Total Settlements	Total Movement	Billing	Credit Notes	Debit Notes	Other Adjustments	Payment Rate
WATER	- 577 027,25	350 809,17	3 525 364,83	- 352 283,72	-	- 2 822 271,94	164%
BASIC WATER	- 512 400,28	4 024 731,15	4 024 731,15	- 1 113,26	-	-	13%
ELECTRICITY	- 1 894 072,11	2 120 134,53	2 260 455,59	- 74 814,10	416 820,00	-	89%
BASIC ELECTRICITY	- 1 219 223,75	1 970 363,04	1 553 959,54	- 416,50	-	-	62%
KVA	- 1 753 960,33	1 350 048,57	1 350 048,57	-	-	-	130%
OLD PROPERTY RATES	- 444 773,65	482 867,35	482 867,35	-	-	-	92%
PROPERTY RATES	- 2 809 610,78	5 181 430,39	5 721 971,07	- 58 996,52	-	- 481 544,16	54%
REFUSE	- 648 626,03	2 745 155,58	4 348 695,02	- 6 875,16	4 791,08	- 1 596 664,28	24%
SEWERAGE	- 543 696,37	2 240 388,37	3 372 081,10	- 4 791,08	-	- 1 126 901,65	24%
MISC	- 241 674,82	161 398,90	128 073,61	- 1 921,76	15 955,71	19 291,34	150%
MISC NO VAT	- 400,00	1 549,08	1 549,08	-	-	-	26%
PAYMENT	- 21 707,71	4 579,55	-	- 4 579,55	-	-	0%
DEPOSIT	- 10 581,00	157,00	-	-	-	157,00	0%
VAT	- 1 151 203,50	1 847 374,26	3 084 532,06	- 67 070,07	64 916,36	- 1 235 004,09	62%
INTEREST	- 331 294,22	4 522 123,68	4 564 146,25	- 37 001,23	-	- 5 021,34	7%
PAYMENT ADVANCED	- 309 909,81	-	-	-	-	-	100%
Total	- 12 426 746,19	26 992 524,26	34 418 475,22	- 609 862,95	497 692,07	- 7 313 780,08	46%

**a. DEVELOPMENT BANK OF SOUTHERN AFRICA LOAN**

The municipality has an existing loan with Development Bank of Southern Africa and is paid annual. The detail of Development Bank of Southern Africa loan is provided in the table below.

**10. BORROWINGS**

- Installation of prepaid water meters in the townships
- Legal action taken against households and businesses.

To ensure that payment of accounts are done where the consumers earn above the threshold set for indigent households the following actions should be considered:  
 With 79% of the arrear debt being that of households at R 484 916 178,44 out of the total arrear debt of R611 439 973,39 serious action must be taken against account holders in the townships and wards where the collection rate is extremely low as per paragraph 2.3 above.

From the table above the following observations:

Comment	Account Type	% of outstanding debt
Worst performing Type	Household	79% of arrears
Second worst performing Type	Business	11% of arrears
Third	Government	5% of arrears

AS A PERCENTAGE OF ARREAR DEBT	ACCOUNT TYPE		TOTAL AGEING PERIOD
	OUTSTANDING BALANCE	AS A PERCENTAGE OF ARREAR DEBT	
11	64 952 028,24	10,46	BUSINESS
3	15 558 141,76	2,54	FARMS
5	32 631 797,08	5,34	GOVERNMENT
79	484 916 178,44	79,18	HOUSEHOLD
0,22	1 340 886,60	0,22	MUNICIPAL
0,18	1 095 345,65	0,18	OTHER
2	10 945 595,62	1,79	SUNDRY
	<b>611 439 973,39</b>		<b>TOTAL</b>

AGEING	FARMS	GOVERNMENT	HOUSEHOLD	MUNICIPAL	OTHER	SUNDRY	TOTAL AGEING PERIOD
202309 (Current)	545 605,65	3 252 029,46	22 520 818,65	53 473,05	32 755,43	324 184,89	6 508 209,36
202308 (30 Days)	329 406,91	2 755 796,88	20 294 693,00	53 882,88	27 447,84	147 868,41	26 332 269,45
202307 (60 Days)	392 083,12	2 466 568,10	18 479 882,99	48 790,33	23 604,63	148 674,35	23 306 520,25
202306 (90 Days)	317 309,22	1 554 393,76	14 338 923,01	11 294,05	19 460,76	395 260,21	18 049 189,71
202305 (120 Days)	314 947,07	1 611 203,22	14 834 448,92	9 684,57	19 945,87	7 138,97	18 093 746,03
202304 (150 Days)	287 697,17	1 213 811,64	14 384 656,80	9 178,95	18 933,23	130 916,00	17 302 103,29
202303 (180 Days)	1 136 572,13	286 891,09	1 027 460,68	14 053 511,57	9 684,57	123 365,24	16 656 009,87
202302 (210 Days)	1 082 042,90	285 195,52	13 938 807,98	10 001,77	18 370,48	134 248,57	16 406 250,05
202301 (240 Days)	1 138 165,53	279 868,10	703 628,57	13 837 455,40	8 591,59	111 591,86	16 097 564,46
202212 (270 Days)	1 133 883,06	273 774,18	96 801,89	13 611 509,31	10 190,19	112 210,79	15 256 382,46
202211 (300 Days)	1 087 424,98	259 535,55	724 421,79	13 608 019,76	10 021,65	117 442,28	15 817 880,23
202210 (330 Days)	879 655,44	260 087,66	749 782,54	13 201 733,17	10 527,27	109 486,01	15 228 119,39
202209 (360 Days)	1 115 900,34	254 746,45	914 073,58	12 815 600,15	9 178,95	105 699,26	15 231 559,48
202208 (390 + Days)	42 419 370,69	11 470 994,07	14 624 242,14	284 996 117,73	1 086 386,78	8 998 214,78	364 425 302,23
	64 952 028,24	15 558 141,76	32 631 797,08	484 916 178,44	1 340 886,60	10 945 595,62	611 439 973,39

**12. CASH AND CASH EQUIVALENTS**

The investments of the municipality have a closing balance of R3.9 million and their interest is capitalized yearly.

As explained earlier in the report that the municipality has invested cash which is not immediately required in terms of section 13 (1) (b) of the Municipal Finance Management Act, 56 of 2003, and the municipality's cash management and investment policy, the following paragraphs give a detailed overview of investments.

The institutions where cash is invested is First National Bank, Standard Bank, Nedbank, and Amalgamated Bank of South Africa. The investment register closing balance for the period under reporting is R 47 million, interest capitalized is R 8.6 million.

The total cash and cash equivalents have a positive balance of R 162.5 million, included in that balance is the Primary bank account with a positive balance of R 1.2 million.

Institution	Bank Name	Term Value (Y/M/D)	BOQ Amount	Top Up	Withdrawn	Capitalised	Charges	Balance
OTHER	Sanlam Cert 04312364	Y	688,620					688,620
OTHER	Sanlam Pol 11054541X	Y	532,485					532,485
OTHER	Sanlam Pol 12219777X	Y	234,246					234,246
OTHER	Sanlam Shares 271463	Y	761,910					840,882
OTHER	FS Coop 41767	Y	751,806					881,284
OTHER	FS Coop 43470	Y	704,214					782,460
<b>TOTAL</b>			<b>3,673,280</b>					<b>3,959,976</b>

**11. INVESTMENTS**

The Development Bank of Southern Africa loan balance is R 1.2 million, instalment of R 470 thousand is paid bi-annual in December and June.

Loan Acc. No.	Institution	Average Interest rate	Maturity date	Balance 7/1/2023	Interest for the period	Redeemed / written off during the period	Balance 9/30/2023
101389	DBSA	11.36%	12/31/2024	1,265,103.57	0.00	0.00	1,265,103.57
<b>LONG-TERM LOANS</b>							
<b>Total Long-term loans</b>							

The details of Development Bank of Southern Africa loans are provided underneath.

Institut	System	Bank Name	Account #	BOQ Amount	Top Up	Withdrawals	Int Capitalise	Balance
FNB	'000006	FNB Call 62049046205	'62049046205	7,393			95	7,487
FNB	'000007	FNB 62151783563	'62151783563	18,019			228	18,247
FNB	'000008	FNB 62310540465	'62310540465	66,413			107,454	673,867
STD	'000009	STD Bank 48445851001	'48445851001				(20,000,000)	
STD	'000010	STD Bank 48445851002	'48445851002				(30,468,493)	468,493
STD	'000011	STD Bank 48445851003	'48445851003	2,290,337		56,256,423	(14,000,000)	45,043,140
STD	'000013	STD Bank 48445851005	'48445851005	5,114,993				109,628
STD	'000013	STD Bank 48445851009	'48445851009	5,114,993				5,224,621
STD	'000026	STD Bank 48445851009	'48445851009	12,234,359			(12,410,594)	176,235
STD	'000027	STD Bank 48445851010	'48445851010	10,971,473			(11,129,516)	158,043
STD	'000028	STD Bank 48445851011	'48445851011	12,048,778			(12,247,820)	199,041
NEDBANK	'000031	Nedbank Investment 0	'037881164646	3,435,982				3,509,684
ABSA	'000032	ABSA Investment 9370	'9370891524	1,403,647				26,856,916
ABSA	'000037	ABSA 2080942785	'2080942785				(40,000,000)	
ABSA	'000038	ABSA 2081176806	'2081176806					40,000,000
FNB	'000039	FNB 76203695493	'76203695493					20,000,000
ABSA	'000040	ABSA 2081198799	'2081198799					20,000,000
TOTAL				47,591,394	351,256,423	(239,756,423)	2,242,569	161,333,963