



Fezile Dabi

District Municipality

Mid-Term Budget and Performance Assessment Report for
2023/24 Financial Year

Table of Contents

1.1	Executive Mayor’s Report	4
1.2	Resolutions	4
1.3	Executive Summary	5
1.4.1	Table C 1 – Monthly Budget Statement Summary	6
1.4.2	Table C2 – Monthly Budget Statement – Financial Performance (functional classification).....	8
1.4.3	Table C3 – Monthly Budget Statement – Financial Performance (revenue and expenditure by municipal vote)	10
1.4.4	Table C4 – Monthly Budget Statement – Financial Statement (revenue & expenditure)	12
1.4.5	Table C5 – Monthly Budget Statement – Capital Expenditure (municipal vote, functional classification and funding)	14
1.4.6	Table C6 – Monthly Budget Statement – Financial Position	16
1.4.7	Table C7 – Monthly Budget Statement – Cash Flow	17
1.4.8	Explanation of material variances on the budget tables	18
2.1	Debtors Analysis	22
2.2	Creditors Analysis	23
2.3	Investment Portfolio Analysis	24
2.4	Allocations and grants receipts and expenditure	25
2.5	Councillor Allowances and Employee Benefits.....	26
2.6	Councillor Allowances and Employee Benefits.....	28
2.7	Actuals and revised targets for cash receipts	30
2.8	Material variances to the service delivery and budget implementation plan	33
2.8.1	Performance Management System.....	33
2.6.2	Implementation of Performance Management System	33
2.6.3	Performance Analysis	33

Accounting Officer's Quality Certification

I, **Sipho Joseph Thomas**, the Municipal Manager of **Fezile Dabi District Municipality**, hereby certify that:

The mid-year budget and performance assessment for the period of 1 July 2023 to 31 December 2023 as presented herein has been prepared in accordance with Municipal Finance Management Act and regulations made under this Act.

S.J Thomas

Municipal Manager of Fezile Dabi District Municipality, DC 20

Signature: _____

Date: _____

Part 1: In Year Report

1.1 Executive Mayor's Report

In line with Chapter 7 of the Constitution of the Republic of South Africa, Fezile Dabi District Municipality's executive and legislative authority is vested in its Municipal Council. In carrying out its mandate, to govern on its own initiative, the municipality must ensure consistent compliance with applicable national and provincial legislations.

With the foregoing background in mind, section 72 of Municipal Finance Management Act 2003, read together with schedule C of Municipal Budget and Reporting Regulations, 2009 prescribe that the accounting officer of a municipality must, by 25 January of each year, assess the performance of the municipality during the first half of the financial year, taking into account, the monthly statements referred to in section 71 for the first half of the financial year and the targets set in the service delivery and budget implementation plan, the past year's annual report and the progress made in resolving the problems identified in the annual report.

Fellow councillors, it is with great pleasure that I present to council the mid-term budget and performance assessment report of Fezile Dabi District Municipality for the first half of 2023/24 financial year.

1.2 Resolutions

In line with regulation 5 of Schedule C of Municipal Budget and Reporting Regulations, 2009, a resolution is hereby presented that:

- council note the mid-year budget and performance assessment report referred to in section 72 of Municipal Finance Management Act;
- based on this report, an adjustment budget be prepared and submitted for approval by Council not later than 28 February 2024;

1.3 Executive Summary

The Municipal Budget and Reporting Regulations, 2009 gives a contextual framework to section 17, 71 and 72 of Municipal Finance Management Act, and in relation to section 72, which is a precursor for a this report, prescribes how a the municipality's mid-term budget and performance assessment report must be logically organised and presented.

This mid-term budget and performance assessment report is an accountability document for the Fezile Dabi District Municipality that sets out and explain:-

- a) the municipality's performance in relation to the approved annual budget and any adjustment budget before the main adjustment budget; with specific focus on the financial and non-financial impact
- b) actual targets achieved compared to planned targets for the first half of the financial year;
- c) any material variance from the service delivery and budget implementation plan;
- d) any remedial actions taken or to be taken to toe ensure that projected revenue and expenditure remain within the municipality's budget projections; and
- e) any potential impact of the national government and the provincial government's mid-term budget presented in October 2023 has on the municipality, its budget and planned performance targets.

1.4 Mid-term budget tables

The budget tables as presented below therefore provide a pictorial perspective of the financial performance and financial position of the municipality for the period under review, followed by a detailed narrative explanation of material variances, which seek to provide a contextual perspective and elaborative meaning to the figures, with specific focus to vital line items of the statements, that serve as key drivers of performance and service delivery.

The order of the table and summarised explanation of what each table entails is provided herewith as follows:

Table C1 – Monthly Budget Statement Summary: *This table summarises the whole of municipality's financial performance, financial position and cash flow for the period under review.*

Table C2 – Monthly Budget Statement – Financial Performance (functional classification): *Table C2 focuses solely on operating revenue and expenditure based on the functions carried out by the municipality.*

Table C3 – Monthly Budget Statement – Financial Performance (revenue and expenditure by municipal vote): *Table C3 also provides details of operating revenue and expenditure by vote, in other*

words by department, instead of function or nature of revenue and expenditure as presented in schedule C2 and C4 respectively.

Table C4 – Monthly Budget Statement – Financial Statement (revenue & expenditure): Similarly to table C2, table C4 provides operating revenue and operating expenditure based on their nature rather than function.

Table C5 – Monthly Budget Statement – Capital Expenditure (municipal vote, functional classification and funding): Table C5 focuses on capital expenditure by department and by function and also outline the respective sources of funding available towards the capital expenditure.

Table C6 – Monthly Budget Statement – Financial Position: Table C6 focuses on assets and liabilities of the municipality. It presents information of what is commonly known as the “Balance Sheet”

Table C7 – Monthly Budget Statement – Cash Flow: Finally, table C7 focuses and provides details of how cash flow was managed for the period under review.

1.4.1 Table C 1 – Monthly Budget Statement Summary

DC20 Fezile Dabi - Table C1 Monthly Budget Statement Summary - Mid-Year Assessment									
Description	2022/23	Budget Year 2023/24							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands								%	
Financial Performance									
Property rates	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-

DC20 Fezile Dabi - Table C1 Monthly Budget Statement Summary - Mid-Year Assessment									
Description	2022/23	Budget Year 2023/24							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
Investment revenue	6 615	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational	6 615	6 000	6 000	2 394	4 828	3 000	1 828	61%	6 000
Other own revenue	175 233	179 016	179 016	56 424	129 757	89 508	40 249	45%	-
Total Revenue (excluding capital transfers and contributions)	188 462	185 016	185 016	58 817	134 586	92 508	42 078	45%	185 016
Employee costs	124 288	132 785	132 785	9 837	61 258	66 393	(5 135)		132 785
Remuneration of Councillors	8 106	8 252	8 252	677	3 989	4 126	(137)		8 252
Depreciation and amortisation	7 015	4 970	4 970	-	-	2 485	(2 485)		4 970
Interest	64	-	-	-	-	-	-		-
Inventory consumed and bulk purchases	3 180	2 761	2 761	182	1 346	1 381	(34)		2 761
Transfers and subsidies	2 177	1 930	1 930	79	429	965	(536)	-56%	1 930
Other expenditure	30 140	32 900	32 900	2 767	15 166	16 450	(1 284)	-8%	32 900
Total Expenditure	174 970	183 597	183 597	13 542	82 188	91 799	(9 612)	-10%	183 597
Surplus/(Deficit)	13 493	1 419	1 419	45 275	52 398	709	51 689	7295%	1 419
Transfers and subsidies - capital (monetary allocations)	-	-	-	-	-	-	-		-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-		-
Surplus/(Deficit) after capital transfers & contributions	13 493	1 419	1 419	45 275	52 398	709	51 689	7295%	1 419
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-		-
Surplus/ (Deficit) for the year	13 493	1 419	1 419	45 275	52 398	709	51 689	7295%	1 419
Capital expenditure & funds sources									
Capital expenditure	771	3 100	3 100	-	312	1 550	(1 238)	-80%	3 100
Capital transfers recognised	-	-	-	-	-	-	-		-
Borrowing	-	-	-	-	-	-	-		-
Internally generated funds	771	3 100	3 100	-	312	1 550	(1 238)	-80%	3 100
Total sources of capital funds	771	3 100	3 100	-	312	1 550	(1 238)	-80%	3 100
Financial position									
Total current assets	286 959	142 187	142 187		149 974				142 187
Total non current assets	86 318	89 344	89 344		86 630				89 344
Total current liabilities	(1 426)	20 793	20 793		12 688				20 793
Total non current liabilities	37 209	33 867	33 867		34 125				33 867
Community wealth/Equity	158 129	175 452	175 452		189 790				175 452
Cash flows									

DC20 Fezile Dabi - Table C1 Monthly Budget Statement Summary - Mid-Year Assessment									
Description	2022/23	Budget Year 2023/24							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
Net cash from (used) operating	176 738	4 902	4 902	36 456	9 586	2 451	(7 135)	-291%	4 902
Net cash from (used) investing	(784)	(3 100)	(3 100)	-	(312)	(1 550)	(1 238)	80%	(3 100)
Net cash from (used) financing	(175)	-	-	-	-	-	-		-
Cash/cash equivalents at the month/year end	260 377	133 290	133 290	-	112 974	132 389	19 415	15%	105 503
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	-	-	-	-	-	-	-	-	-
Creditors Age Analysis									
Total Creditors	-	-	-	-	-	-	-	-	-

1.4.2 Table C2 – Monthly Budget Statement – Financial Performance (functional classification)

DC20 Fezile Dabi - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - Mid-Year Assessment

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year

R thousands	1								%	Forecast
Revenue - Functional										
Governance and administration		188 462	185 016	185 016	58 817	134 586	92 508	42 078	45%	185 016
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		188 462	185 016	185 016	58 817	134 586	92 508	42 078	45%	185 016
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		-	-	-	-	-	-	-	-	-
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		-	-	-	-	-	-	-	-	-
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
Other	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	188 462	185 016	185 016	58 817	134 586	92 508	42 078	45%	185 016
Expenditure - Functional	-									
Governance and administration		154 009	159 750	159 750	12 242	74 126	79 876	(5 750)	-7%	159 750
Executive and council		33 267	34 078	34 078	3 864	17 912	17 039	872	5%	34 078
Finance and administration		120 743	125 672	125 672	8 378	56 215	62 837	(6 622)	-11%	125 672
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		12 580	15 658	15 658	1 007	6 160	7 829	(1 669)	-21%	15 658
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		12 042	13 537	13 537	852	5 561	6 769	(1 208)	-18%	13 537
Housing		-	-	-	-	-	-	-	-	-
Health		538	2 121	2 121	155	599	1 061	(461)	-43%	2 121
Economic and environmental services		8 359	6 071	6 071	130	1 267	3 036	(1 769)	-58%	6 071
Planning and development		5 624	2 350	2 350	-	-	1 175	(1 175)	100%	2 350

Road transport		-	-	-	-	-	-	-		-
Environmental protection		2 735	3 721	3 721	130	1 267	1 861	(594)	-32%	3 721
Trading services		-	-	-	-	-	-	-		-
Energy sources		-	-	-	-	-	-	-		-
Water management		-	-	-	-	-	-	-		-
Waste water management		-	-	-	-	-	-	-		-
Waste management		-	-	-	-	-	-	-		-
Other		22	2 118	2 118	164	635	1 059	(424)	-40%	2 118
Total Expenditure - Functional	3	174 970	183 597	183 597	13 542	82 188	91 799	(9 612)	-10%	183 597
Surplus/ (Deficit) for the year		13 493	1 419	1 419	45 275	52 398	709	51 689	7295%	1 419

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

DC20 Fezile Dabi - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - Mid-Year Assessment

Vote Description	R ef	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote	1									
Vote 01 - Council General		-	-	-	-	-	-	-	-	-
Vote 02 - Executive Mayor		-	-	-	-	-	-	-	-	-
Vote 03 - Office Of The Speaker		-	-	-	-	-	-	-	-	-
Vote 04 - Mayoral Committie		-	-	-	-	-	-	-	-	-
Vote 05 - Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 06 - Fincial Services		188 462	185 016	185 016	58 817	134 586	92 508	42 078	45.5%	185 016
Vote 07 - Information Technology		-	-	-	-	-	-	-	-	-
Vote 08 - Project And Public Works		-	-	-	-	-	-	-	-	-
Vote 09 - Corporate Support Services		-	-	-	-	-	-	-	-	-
Vote 10 - Fire Services		-	-	-	-	-	-	-	-	-
Vote 11 - Disaster Management		-	-	-	-	-	-	-	-	-
Vote 12 - Environmental Health Services		-	-	-	-	-	-	-	-	-
Vote 13 - Evironemtal Management Unit		-	-	-	-	-	-	-	-	-
Vote 14 - Local Economic Development Sports And Tourism		-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	188 462	185 016	185 016	58 817	134 586	92 508	42 078	45.5%	185 016
Expenditure by Vote	1									
Vote 01 - Council General		16 237	12 905	12 905	2 181	8 999	6 453	2 547	39.5%	12 905
Vote 02 - Executive Mayor		7 771	7 934	7 934	573	3 622	3 967	(345)	-8.7%	7 934
Vote 03 - Office Of The Speaker		5 505	6 499	6 499	671	3 002	3 250	(248)	-7.6%	6 499
Vote 04 - Mayoral Committie		2 566	4 085	4 085	229	1 134	2 043	(909)	44.5%	4 085
Vote 05 - Municipal Manager		25 522	23 833	23 833	2 165	13 352	11 917	1 435	12.0%	23 833
Vote 06 - Fincial Services		27 175	23 828	23 828	1 564	11 855	11 914	(59)	-0.5%	23 828
Vote 07 - Information Technology		3 829	4 686	4 686	141	1 820	2 343	(523)	22.3%	4 686
Vote 08 - Project And Public Works		10 944	9 639	9 639	390	3 218	4 820	(1 602)	33.2%	9 639
Vote 09 - Corporate Support Services		27 633	30 641	30 641	1 914	11 907	15 321	(3 414)	22.3%	30 641
Vote 10 - Fire Services		12 042	13 537	13 537	852	5 561	6 769	(1 208)	17.8%	13 537
Vote 11 - Disaster Management		3 430	3 836	3 836	383	2 126	1 918	208	10.8%	3 836
Vote 12 - Environmental Health Services		19 008	22 480	22 480	1 394	8 409	11 240	(2 831)	25.2%	22 480
Vote 13 - Evironemtal Management Unit		2 735	3 721	3 721	130	1 267	1 861	(594)	31.9%	3 721
Vote 14 - Local Economic Development Sports And Tourism		10 574	15 973	15 973	955	5 917	7 987	(2 069)	25.9%	15 973
Vote 15 - Other		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	174 970	183 597	183 597	13 542	82 188	91 799	(9 612)	10.5%	183 597

Surplus/ (Deficit) for the year	2	13 493	1 419	1 419	45 275	52 398	709	51 689	7295.4 %	1 419
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1.4.4 Table C4 – Monthly Budget Statement – Financial Statement (revenue & expenditure)
DC20 Fezile Dabi - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - Mid-Year Assessment

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										

Revenue									
Exchange Revenue									
Service charges - Electricity							-		
Service charges - Water							-		
Service charges - Waste Water Management							-		
Service charges - Waste management							-		
Sale of Goods and Rendering of Services	208	5	5	0	7	2	5	183%	5
Agency services							-		
Interest							-		
Interest earned from Receivables							-		
Interest from Current and Non Current Assets	6 615	6 000	6 000	2 394	4 828	3 000			6 000
Dividends							-		
Rent on Land							-		
Rental from Fixed Assets							-		
Licence and permits							-		
Operational Revenue	721	440	440	130	291	220	71	32%	440
Non-Exchange Revenue							-		
Property rates							-		
Surcharges and Taxes							-		
Fines, penalties and forfeits	-	-	-	-	-	-	-		-
Licence and permits							-		
Transfers and subsidies - Operational	175 816	178 571	178 571	56 293	129 459	89 285	40 173		178 571
Interest							-		
Fuel Levy							-		
Operational Revenue							-		
Gains on disposal of Assets	-	-	-	-	-	-	-		-
Other Gains	5 102	-	-	-	-	-	-		-
Discontinued Operations							-		
Total Revenue (excluding capital transfers and contributions)	188 462	185 016	185 016	58 817	134 586	92 508	42 078	45%	185 016
Expenditure By Type	-								
Employee related costs	124 288	132 785	132 785	9 837	61 258	66 393	(5) 135)	-8%	132 785
Remuneration of councillors	8 106	8 252	8 252	677	3 989	4 126	(137)	-3%	8 252
Bulk purchases - electricity							-		
Inventory consumed	3 180	2 761	2 761	182	1 346	1 381	(34)		2 761
Debt impairment	-	-	-	-	-	-	-		-
Depreciation and amortisation	7 015	4 970	4 970	-	-	2 485	(2) 485)	-100%	4 970
Interest	64	-	-	-	-	-	-		-
Contracted services	11 079	11 230	11 236	235	1 940	5 616	(3) 676)	-65%	11 236

Transfers and subsidies	2 177	1 930	1 930	79	429	965	(536)	-56%	1 930
Irrecoverable debts written off							-		
Operational costs	19 061	21 670	21 664	2 532	13 227	10 834	392	22%	21 664
Losses on Disposal of Assets	-	-	-	-	-	-	-		-
Other Losses	-	-	-	-	-	-	-		-
Total Expenditure	174 970	183 597	183 597	13 542	82 188	91 799	(9 612)	-10%	183 597
Surplus/(Deficit)	13 493	1 419	1 419	45 275	52 398	709	689	0	1 419
Transfers and subsidies - capital (monetary allocations)	-	-	-	-	-	-	-		-
Transfers and subsidies - capital (in-kind)							-		
Surplus/(Deficit) after capital transfers & contributions	13 493	1 419	1 419	45 275	52 398	709			1 419
Income Tax									
Surplus/(Deficit) after income tax	13 493	1 419	1 419	45 275	52 398	709			1 419
Share of Surplus/Deficit attributable to Joint Venture									
Share of Surplus/Deficit attributable to Minorities									
Surplus/(Deficit) attributable to municipality	13 493	1 419	1 419	45 275	52 398	709			1 419
Share of Surplus/Deficit attributable to Associate									
Intercompany/Parent subsidiary transactions									
Surplus/ (Deficit) for the year	13 493	1 419	1 419	45 275	52 398	709			1 419

1.4.5 Table C5 – Monthly Budget Statement – Capital Expenditure (municipal vote, functional classification and funding)

DC20 Fezile Dabi - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - Mid-Year Assessment

Vote Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									

Multi-Year expenditure appropriation	2									
Vote 01 - Council General		42	1 400	1 400	-	18	700	(682)	-97%	1 400
Vote 02 - Executive Mayor		-	-	-	-	-	-	-		-
Vote 03 - Office Of The Speaker		-	-	-	-	-	-	-		-
Vote 04 - Mayoral Committie		-	-	-	-	-	-	-		-
Vote 05 - Municipal Manager		-	-	-	-	-	-	-		-
Vote 06 - Fincial Services		-	-	-	-	-	-	-		-
Vote 07 - Information Technology		729	1 000	1 000	-	294	500	(206)	-41%	1 000
Vote 08 - Project And Public Works		-	300	300	-	-	150	(150)	-100%	300
Vote 09 - Corporate Support Services		-	-	-	-	-	-	-		-
Vote 10 - Fire Services		-	400	400	-	-	200	(200)	-100%	400
Vote 11 - Disaster Management		-	-	-	-	-	-	-		-
Vote 12 - Environmental Health Services		-	-	-	-	-	-	-		-
Vote 13 - Evironemtal Management Unit		-	-	-	-	-	-	-		-
Vote 14 - Local Economic Development Sports And Tourism		-	-	-	-	-	-	-		-
Vote 15 - Other		-	-	-	-	-	-	-		-
Total Capital Multi-year expenditure	4,7	771	3 100	3 100	-	312	1 550	(1 238)	-80%	3 100
Single Year expenditure appropriation	2									
Vote 01 - Council General		-	-	-	-	-	-	-		-
Vote 02 - Executive Mayor		-	-	-	-	-	-	-		-
Vote 03 - Office Of The Speaker		-	-	-	-	-	-	-		-
Vote 04 - Mayoral Committie		-	-	-	-	-	-	-		-
Vote 05 - Municipal Manager		-	-	-	-	-	-	-		-
Vote 06 - Fincial Services		-	-	-	-	-	-	-		-
Vote 07 - Information Technology		-	-	-	-	-	-	-		-
Vote 08 - Project And Public Works		-	-	-	-	-	-	-		-
Vote 09 - Corporate Support Services		-	-	-	-	-	-	-		-
Vote 10 - Fire Services		-	-	-	-	-	-	-		-
Vote 11 - Disaster Management		-	-	-	-	-	-	-		-
Vote 12 - Environmental Health Services		-	-	-	-	-	-	-		-
Vote 13 - Evironemtal Management Unit		-	-	-	-	-	-	-		-
Vote 14 - Local Economic Development Sports And Tourism		-	-	-	-	-	-	-		-
Vote 15 - Other		-	-	-	-	-	-	-		-
Total Capital single-year expenditure	4	-	-	-	-	-	-	-		-
Total Capital Expenditure		771	3 100	3 100	-	312	1 550	(1 238)	-80%	3 100
Capital Expenditure - Functional Classification										

Governance and administration		771	2 700	2 700	-	312	1 350	(1 038)	-77%	2 700
Executive and council		42	1 400	1 400	-	18	700	(682)	-97%	1 400
Finance and administration		729	1 300	1 300	-	294	650	(356)	-55%	1 300
Internal audit								-		
Community and public safety		-	400	400	-	-	200	(200)	-100%	400
Community and social services								-		
Sport and recreation								-		
Public safety		-	400	400	-	-	200	(200)	-100%	400
Housing								-		
Health								-		
Economic and environmental services		-	-	-	-	-	-	-		-
Planning and development								-		
Road transport								-		
Environmental protection								-		
Trading services		-	-	-	-	-	-	-		-
Energy sources								-		
Water management								-		
Waste water management								-		
Waste management								-		
Other								-		
Total Capital Expenditure - Functional Classification	3	771	3 100	3 100	-	312	1 550	(1 238)	-80%	3 100
Funded by:										
National Government								-		
Provincial Government								-		
District Municipality								-		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)								-		
Transfers recognised - capital		-	-	-	-	-	-	-		-
Borrowing	6							-		
Internally generated funds		771	3 100	3 100	-	312	1 550	(1 238)	-80%	3 100
Total Capital Funding		771	3 100	3 100	-	312	1 550	(1 238)	-80%	3 100

1.4.6 Table C6 – Monthly Budget Statement – Financial Position

DC20 Fezile Dabi - Table C6 Monthly Budget Statement - Financial Position - Mid-Year Assessment

Description	Ref	2022/23	Budget Year 2023/24		YearTD actual	Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget		
R thousands	1					
ASSETS						
Current assets						
Cash and cash equivalents		288 117	129 894	129 894	148 061	129 894
Trade and other receivables from exchange transactions		-	-	-	-	-

Receivables from non-exchange transactions		(775)	9 763	9 763	0	9 763
Current portion of non-current receivables		51	51	51	51	51
Inventory		-	-	-	-	-
VAT		(2 855)	1 933	1 933	(374)	1 933
Other current assets		2 421	545	545	2 236	545
Total current assets		286 959	142 187	142 187	149 974	142 187
Non current assets						
Investments						
Investment property						
Property, plant and equipment		85 304	87 938	87 938	85 616	87 938
Biological assets						
Living and non-living resources						
Heritage assets		32	40	40	32	40
Intangible assets		982	1 366	1 366	982	1 366
Trade and other receivables from exchange transactions						
Non-current receivables from non-exchange transactions						
Other non-current assets						
Total non current assets		86 318	89 344	89 344	86 630	89 344
TOTAL ASSETS		373 276	231 531	231 531	236 604	231 531
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Financial liabilities		1 038	-	-	1 038	-
Consumer deposits		-	-	-	-	-
Trade and other payables from exchange transactions		(3 653)	21 032	21 032	7 763	21 032
Trade and other payables from non-exchange transactions		1 428	-	-	4 126	-
Provision		-	-	-	-	-
VAT		(239)	(239)	(239)	(239)	(239)
Other current liabilities		-	-	-	-	-
Total current liabilities		(1 426)	20 793	20 793	12 688	20 793
Non current liabilities						
Financial liabilities		-	856	856	-	856
Provision		37 209	33 011	33 011	34 125	33 011
Long term portion of trade payables		-	-	-	-	-
Other non-current liabilities		-	-	-	-	-
Total non current liabilities		37 209	33 867	33 867	34 125	33 867
TOTAL LIABILITIES		35 784	54 660	54 660	46 814	54 660
NET ASSETS	2	337 493	176 871	176 871	189 790	176 871
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		145 817	169 792	169 792	177 479	169 792
Reserves and funds		12 311	5 660	5 660	12 311	5 660
Other		-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	158 129	175 452	175 452	189 790	175 452

1.4.7 Table C7 – Monthly Budget Statement – Cash Flow

DC20 Fezile Dabi - Table C7 Monthly Budget Statement - Cash Flow - Mid-Year Assessment

Description	Ref	2022/23	Budget Year 2023/24		Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget						
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										

Property rates								-		
Service charges								-		
Other revenue	127 795	(1 149)	(1 149)	629	1 928	(575)	2 502	436 %	(1 149)	
Transfers and Subsidies - Operational	47 170	178 571	178 571	56 262	131 907	89 285	42 622	48%	178 571	
Transfers and Subsidies - Capital	2 341	-	-	-	-	-	-		-	
Interest	6 564	6 000	6 000	2 394	4 828	3 000	1 828	61%	6 000	
Dividends										
Payments										
Suppliers and employees	(7 133)	(178 520)	(178 520)	(22 829)	(129 077)	(89 260)	39 817	-45%	(178 520)	
Interest										
Transfers and Subsidies										
NET CASH FROM/(USED) OPERATING ACTIVITIES	176 738	4 902	4 902	36 456	9 586	2 451	(7 135)	- 291 %	4 902	
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE										
Decrease (increase) in non-current receivables										
Decrease (increase) in non-current investments										
Payments										
Capital assets	(784)	(3 100)	(3 100)	-	(312)	(1 550)	(1 238)	80%	(3 100)	
NET CASH FROM/(USED) INVESTING ACTIVITIES	(784)	(3 100)	(3 100)	-	(312)	(1 550)	(1 238)	80%	(3 100)	
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans										
Borrowing long term/refinancing										
Increase (decrease) in consumer deposits										
Payments										
Repayment of borrowing	(175)	-	-	-	-	-	-		-	
NET CASH FROM/(USED) FINANCING ACTIVITIES	(175)	-	-	-	-	-	-		-	
NET INCREASE/ (DECREASE) IN CASH HELD	175 778	1 802	1 802	36 456	9 274	901			1 802	
Cash/cash equivalents at beginning:	84 599	131 488	131 488	47 252	103 701	131 488			103 701	
Cash/cash equivalents at month/year end:	260 377	133 290	133 290		112 974	132 389			105 503	

1.4.8 Explanation of material variances on the budget tables

1.4.8.1 Revenue:

(i) Investment Revenue

This revenue item represents interest earned on the municipality’s cash reserves. For the period under review, there’ over collection of 80% between year to date actual and year to date budget which is mainly

due to under provision of interest to be realised on cash reserve. This is mainly due to the high interest rate currently offered by banks

(ii) Transfers and Subsidies

The other main reason for the variance is also as a result of varying patterns in which equitable share and other grant allocations are transferred to the municipality by the National Treasury.

(iii) Other revenue

The variance of other revenue is due to higher amounts recovered from staff recoveries and a skills levy refund received from LGSETA that was originally under budgeted for, and will be increased in the revised budget.

1.4.8.2 Operating Expenditure:

(i) Employee related cost and remuneration of Councillors

Both employee related costs and remuneration of councillors shows a positive variance. The calculated variance is -8 % for officials and -3 % for Councillors. It is important to note that sufficient budgetary provision for remuneration related expenditure must at all times be maintained in order to cater for any probably unforeseen future salaries related expenditure such as standby and overtime, which may be necessitated by various factors beyond the control of the municipality. This also include statutory provisions for Postretirement benefits and Long Service awards.

The available budget for remuneration of employees and councillors should therefore be sufficient to cover the actual expenditure for the remainder of the financial year.

(ii) Depreciation

Depreciation represents reasonable wear and tear allowance on various assets of the municipality and is non-cash expenditure item, however, if not projected correctly, may result in unauthorised expenditure and therefore result in unwarranted audit findings.

From the budget statements, it is evident that depreciation was provided for the period under review. However, a budget adjustment will still be considered in order to ensure that provision for depreciation is provided is adjusted in order take into account the previous year (2022/2023) information that is available.

(iii) Other materials, contracted services and other operating expenditure

From the presented budget statements, it is evident that there are abnormal variances between other materials, contracted services and other operating expenditure. Taking from the experiences of 2019/20, 2020/21 and 2021/2022, it became apparently clear that since the implementation of mSCOA, there has been a number of challenges specifically with regard to the manner of transacting against the new mSCOA framework which has so far resulted in misclassifications especially on expenditure items and this ultimately results in discrepancies between actual and budgeted expenditure on various line items. During 2022/23, a number of misclassifications were identified and corrected up to 30 August 2023.

The process is currently still underway to identify and correct transacting misclassifications that might have occurred between, 1 July 2023 to date.

One issue that was identified by in the mSCOA implementation was that the incorrect funding code were used when doing all previous budgets, and needs to be corrected going forward.

Part of the long term solutions is provide training to various user departments who are responsible for initiating procurement of requisitions which already contain vote numbers against which a procurement is made, but importantly, measures have already been put in place to strengthen controls and ensuring that requisitions are thoroughly reviewed both at the supply chain unit before procurement is finalised and at the expenditure section before a transaction if finally processed on the financial system.

The current review process of misallocations, which should be completed before the adjustment budget is finalised, will shed a clear light on whether any adjustment is required on various expenditure items, and if so, to what an extent.

1.4.8.3 Capital Expenditure:

The municipality does not have planned major capital programmes over the three year budget period. The capital budget allocation that is currently approved is mainly in relation to information technology and furniture and equipment that require replacement. The respective capital budget items shows relatively low

expenditure in relation budgeted amount. This is mainly due to procurement processes not yet finalised for the planned items.

1.4.8.4 Financial Position

Most balance sheet items, such as cash, provisions, etc were not initially budgeted for. However, with the benefit of year to date actual figures, such items will be appropriately budgeted for in the adjustment budget.

1.4.8.5 Cash Flow

Most flow items as presented has a similar effect as analysed under revenue and expenditure above due to the fact that the statement of financial position is also presented on a cash basis and therefore variances as analysed under revenue and expenditure above, are still applicable in this instance.

Part 2: Supporting Documentation

2.1 Debtors Analysis

DC20 Fezile Dabi - Supporting Table SC3 Monthly Budget Statement - aged debtors - Mid-Year Assessment

Description	NT Code	Budget Year 2023/24										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy	
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys- 1 Yr	Over 1Yr	Total	Total over 90 days			
R thousands														
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1200										-	-		
Trade and Other Receivables from Exchange Transactions - Electricity	1300										-	-		
Receivables from Non-exchange Transactions - Property Rates	1400										-	-		
Receivables from Exchange Transactions - Waste Water Management	1500										-	-		
Receivables from Exchange Transactions - Waste Management	1600										-	-		
Receivables from Exchange Transactions - Property Rental Debtors	1700										-	-		
Interest on Arrear Debtor Accounts	1810										-	-		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820										-	-		
Other	1900										-	-		
Total By Income Source	2000	-	-	-	-	-	-	-	-	-	-	-	-	-
2022/23 - totals only														
Debtors Age Analysis By Customer Group														
Organs of State	2200										-	-		
Commercial	2300										-	-		
Households	2400										-	-		
Other	2500										-	-		
Total By Customer Group	2600	-	-	-	-	-	-	-	-	-	-	-	-	-

2.2 Creditors Analysis

DC20 Fezile Dabi - Supporting Table SC4 Monthly Budget Statement - aged creditors - Mid-Year Assessment

Description	NT Code	Budget Year 2023/24									Prior year totals for chart (same period)	
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total		
R thousands												
Creditors Age Analysis By Customer Type												
Bulk Electricity	0100										-	
Bulk Water	0200										-	
PAYE deductions	0300										-	
VAT (output less input)	0400										-	
Pensions / Retirement deductions	0500										-	
Loan repayments	0600										-	
Trade Creditors	0700										-	
Auditor General	0800										-	
Other	0900										-	
Total By Customer Type	1000	-	-	-	-	-	-	-	-	-	-	-

2.3 Investment Portfolio Analysis

DC20 Fezile Dabi - Supporting Table SC5 Monthly Budget Statement - investment portfolio - Mid-Year Assessment

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate ^a	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
		Yrs/Months												
R thousands														
Municipality														
Call Account		30 days	call account	No	Variable	6,5	0		2023/03/31	-	-	-	-	-
Standard Bank		30 days	call account	Yes	Variable	0	0		2023/06/30	-	-	-	-	-
Standard Bank 72867534/008		30 days	call account	No	Variable	8,45	0		2023/12/23	9 131	-	-	-	9 131
Standard Bank 72867534/006		30 days	call account	No	Variable	8,45	0		2023/12/23	15 581	-	-	-	15 581
Nedbank 7288009165/17		30 days	call account	No	Variable	7,75	0		2023/12/31	875	-	-	-	875
Absa		90 days	call account	Yes	Variable	6,9	0		2024/01/16	15 802	-	-	-	15 802
Standard Bank 72867534/010		30 days	call account	No	Variable	8,45	0		2024/01/16	17 302	-	-	-	17 302
Municipality sub-total										58 690		-	-	58 690
Entities														
														-
														-
														-
														-
														-
Entities sub-total										-		-	-	-
TOTAL INVESTMENTS AND INTEREST	2									58 690		-	-	58 690

2.4 Allocations and grants receipts and expenditure

DC20 Fezile Dabi - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - Mid-Year Assessment

Description	Ref	2022/23	Budget Year 2023/24	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
		Audited Outcome	Original Budget							
R thousands										
RECEIPTS:	1,2									
-										
Operating Transfers and Grants										
National Government:		174 789	177 474	177 474	56 293	129 365	88 737	40 628	45.8%	177 474
Energy Efficiency and Demand Side Management Grant		3 281	-	-	-	-	-	-		-
Equitable Share		168 576	173 824	173 824	56 262	128 688	86 912	41 776	48.1%	173 824
Local Government Financial Management Grant		591	1 300	1 300	31	677	650	27	4.2%	1 300
Municipal Disaster Relief Grant		-	-	-	-	-	-	-		-
Municipal Systems Improvement Grant		-	-	-	-	-	-	-		-
Rural Road Asset Management Systems Grant	3	2 341	2 350	2 350	-	-	1 175	(1 175)	-100.0%	2 350
Other transfers and grants [insert description]										
Provincial Government:		-	-	-	-	-	-	-		-
Capacity Building and Other Grants		-	-	-	-	-	-	-		-
Other transfers and grants [insert description]										
District Municipality:		-	-	-	-	-	-	-		-
[insert description]										
Other grant providers:		1 027	1 097	1 097	-	94	548	(455)	-82.9%	1 097
Local Government Water and Related Service SETA		-	-	-	-	-	-	-		-
Skill Development and Training		1 027	1 097	1 097	-	94	548	(455)	-82.9%	1 097
Total Operating Transfers and Grants	5	175 816	178 571	178 571	56 293	129 459	89 285	40 173	45.0%	178 571

2.5 Councillor Allowances and Employee Benefits

DC20 Fezile Dabi - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - Mid-Year Assessment										
Summary of Employee and Councillor remuneration	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands		A	B	C					%	D
-	1									
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		7 098	7 323	7 323	591	3 495	3 662	(166)	-5%	7 323
Pension and UIF Contributions		-	-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	(5)	-	-	-	-	-
Motor Vehicle Allowance										
Cellphone Allowance		562	579	579	52	281	290	(9)	-3%	579
Housing Allowances										
Other benefits and allowances		446	350	350	39	212	175	37	21%	350
Sub Total - Councillors		8 106	8 252	8 252	677	3 989	4 126	(137)	-3%	8 252
% increase	4		1.8%	1.8%						1.8%
Senior Managers of the Municipality	3									
Basic Salaries and Wages		1 106	5 467	5 467	394	1 631	2 734	(1 102)	-40%	5 467
Pension and UIF Contributions		214	1 166	1 166	61	223	583	(360)	-62%	1 166
Medical Aid Contributions		45	238	238	4	17	119	(102)	-85%	238
Overtime										
Performance Bonus		-	956	956	-	-	478	(478)	-100%	956
Motor Vehicle Allowance		306	2 285	2 285	169	656	1 143	(486)	-43%	2 285
Cellphone Allowance		-	160	160	-	-	80	(80)	-100%	160
Housing Allowances										
Other benefits and allowances										
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards										
Post-retirement benefit obligations	2									
Entertainment										
Scarcity										

Acting and post related allowance In kind benefits		-	-	-	-	-	-			-
Sub Total - Senior Managers of Municipality	4	1 670	10 272	10 272	629	2 528	5 136	(2 608)	-51%	10 272
% increase			515.0%	515.0%						515.0%
Other Municipal Staff										
Basic Salaries and Wages		71 983	73 901	73 901	5 737	36 449	36 951	(501)	-1%	73 901
Pension and UIF Contributions		12 521	13 642	13 642	1 067	6 619	6 821	(202)	-3%	13 642
Medical Aid Contributions		6 015	6 983	6 983	521	3 184	3 492	(308)	-9%	6 983
Overtime		2 820	2 921	2 921	202	1 045	1 461	(415)	-28%	2 921
Performance Bonus		5 713	6 002	5 998	502	3 789	3 000	790	26%	5 998
Motor Vehicle Allowance		13 822	14 846	14 846	1 113	7 246	7 423	(177)	-2%	14 846
Cellphone Allowance		-	990	985	-	-	493	(493)	-100%	985
Housing Allowances		737	826	834	66	397	416	(18)	-4%	834
Other benefits and allowances								-		
Payments in lieu of leave		2 782	27	27	-	-	14	(14)	-100%	27
Long service awards		-	750	750	-	-	375	(375)	-100%	750
Post-retirement benefit obligations	2	6 226	1 625	1 625	-	-	813	(813)	-100%	1 625
Entertainment								-		
Scarcity								-		
Acting and post related allowance In kind benefits		-	-	-	-	-	-	-		-
Sub Total - Other Municipal Staff	4	122 618	122 513	122 513	9 208	58 730	61 256	(2 527)	-4%	122 513
% increase			-0.1%	-0.1%						-0.1%
Total Parent Municipality		132 394	141 037	141 037	10 514	65 246	70 519	(5 272)	-7%	141 037

2.6 Councillor Allowances and Employee Benefits

DC20 Fezile Dabi - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - Mid-Year Assessment

Summary of Employee and Councillor remuneration	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands		A	B	C						D
Councillors (Political Office Bearers plus Other)	1									
Basic Salaries and Wages		7 098	7 323	7 323	591	3 495	3 662	(166)	-5%	7 323
Pension and UIF Contributions		-	-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	(5)	-	-	-	-	-
Motor Vehicle Allowance										
Cellphone Allowance		562	579	579	52	281	290	(9)	-3%	579
Housing Allowances										
Other benefits and allowances		446	350	350	39	212	175	37	21%	350
Sub Total - Councillors		8 106	8 252	8 252	677	3 989	4 126	(137)	-3%	8 252
% increase	4		1.8%	1.8%						1.8%
Senior Managers of the Municipality	3									
Basic Salaries and Wages		1 106	5 467	5 467	394	1 631	2 734	(1 102)	-40%	5 467
Pension and UIF Contributions		214	1 166	1 166	61	223	583	(360)	-62%	1 166
Medical Aid Contributions		45	238	238	4	17	119	(102)	-85%	238
Overtime										
Performance Bonus		-	956	956	-	-	478	(478)	-100%	956
Motor Vehicle Allowance		306	2 285	2 285	169	656	1 143	(486)	-43%	2 285
Cellphone Allowance		-	160	160	-	-	80	(80)	-100%	160
Housing Allowances										
Other benefits and allowances										
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards										
Post-retirement benefit obligations										
Entertainment										
Scarcity	2									

Acting and post related allowance		-	-	-	-	-	-			-
In kind benefits										
Sub Total - Senior Managers of Municipality	4	1 670	10 272	10 272	629	2 528	5 136	(2 608)	-51%	10 272
% increase			515.0%	515.0%						515.0%
Other Municipal Staff										
Basic Salaries and Wages		71 983	73 901	73 901	5 737	36 449	36 951	(501)	-1%	73 901
Pension and UIF Contributions		12 521	13 642	13 642	1 067	6 619	6 821	(202)	-3%	13 642
Medical Aid Contributions		6 015	6 983	6 983	521	3 184	3 492	(308)	-9%	6 983
Overtime		2 820	2 921	2 921	202	1 045	1 461	(415)	-28%	2 921
Performance Bonus		5 713	6 002	5 998	502	3 789	3 000	790	26%	5 998
Motor Vehicle Allowance		13 822	14 846	14 846	1 113	7 246	7 423	(177)	-2%	14 846
Cellphone Allowance		-	990	985	-	-	493	(493)	-100%	985
Housing Allowances		737	826	834	66	397	416	(18)	-4%	834
Other benefits and allowances								-		
Payments in lieu of leave		2 782	27	27	-	-	14	(14)	-100%	27
Long service awards		-	750	750	-	-	375	(375)	-100%	750
Post-retirement benefit obligations	2	6 226	1 625	1 625	-	-	813	(813)	-100%	1 625
Entertainment								-		
Scarcity								-		
Acting and post related allowance		-	-	-	-	-	-	-		-
In kind benefits								-		
Sub Total - Other Municipal Staff	4	122 618	122 513	122 513	9 208	58 730	61 256	(2 527)	-4%	122 513
% increase			-0.1%	-0.1%						-0.1%
Total Parent Municipality		132 394	141 037	141 037	10 514	65 246	70 519	(5 272)	-7%	141 037

2.7 Actuals and revised targets for cash receipts

DC20 Fezile Dabi - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - Mid-Year Assessment

Description	Ref	Budget Year 2023/24												2023/24 Medium Term Revenue & Expenditure Framework		
		July	August	Sept	October	Nov	Dec	January	Feb	March	April	May	June	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
R thousands	1	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Budget	Budget	Budget	Budget	Budget	Budget			
Cash Receipts By Source																
Property rates													-			
Service charges - Electricity revenue													-			
Service charges - Water revenue													-			
Service charges - Waste Water Management													-			
Service charges - Waste Management													-			
Rental of facilities and equipment													-			
Interest earned - external investments		331	617	573	488	426	2 394	500	500	500	500	500	(1 328)	6 000	6 000	6 000
Interest earned - outstanding debtors													-			
Dividends received													-			
Fines, penalties and forfeits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits													-			
Agency services													-			
Transfers and Subsidies - Operational		72 426	2 945	274	-	-	56 262	14 881	14 881	14 881	14 881	14 881	(27 741)	178 571	185 535	195 032
Other revenue		210	475	58	60	497	629	(96)	(96)	(96)	(96)	(96)	(2 598)	(1 149)	255	588
Cash Receipts by Source		72 636	3 420	332	60	497	56 891	14 785	(30 339)	177 422	185 790	195 620				
Other Cash Flows by Source													-			
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)													-			
Proceeds on Disposal of Fixed and Intangible Assets													-			
Short term loans													-			
Borrowing long term/refinancing													-			
Increase (decrease) in consumer deposits													-			
Decrease (increase) in non-current receivables													-			
Decrease (increase) in non-current investments													-			
Total Cash Receipts by Source	72 636	3 420	332	60	497	56 891	14 785	(30 339)	177 422	185 790	195 620					
Cash Payments by Type																
Employee related costs	970	21 326	19 673	545 ²¹	23 647	18 840	10 867	10 867	10 867	10 867	10 867	(29 930)	130 410	134 302	137 540	
Remuneration of councillors	(683)	623	2 163	635	743	711	688	688	688	688	688	621	8 252	8 500	8 671	
Interest												-				
Bulk purchases - Electricity												-				
Acquisitions - water & other inventory												-				
Contracted services	-	-	-	-	-	-	936	936	936	936	936	6 551	11 230	11 583	12 859	
Transfers and subsidies - other municipalities												-				
Transfers and subsidies - other												-				
Other expenditure	5 480	2 495	2 171	097 ³	4 786	3 278	2 386	2 386	2 386	2 386	2 386	(4 607)	28 629	29 289	33 124	
Cash Payments by Type	5 768	24 444	24 008	278²⁵	29 176	22 829	14 877	(27 366)	178 520	183 674	192 194					
Other Cash Flows/Payments by Type																
Capital assets	-	2	11	49	250	-	258	258	258	258	258	1 496	3 100	2 860	2 961	
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	

Other Cash Flows/Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Payments by Type	5 768	24 446	24 019	327	25 29 426	22 829	15 135	(25 870)	181 620	186 534	195 155					
NET INCREASE/(DECREASE) IN CASH HELD	66 868	(21 026)	(23 688)	(25 267)	(28 929)	34 062	(350)	(350)	(350)	(350)	(350)	(350)	(4 469)	(4 198)	(744)	465
Cash/cash equivalents at the month/year beginning:	103 701	170 568	149 543	125 855	100 588	71 659	105 721	105 371	105 021	104 671	104 321	103 972	103 701	99 503	99 503	98 759
Cash/cash equivalents at the month/year end:	170 568	149 543	125 855	100 588	71 659	105 721	105 371	105 021	104 671	104 321	103 972	99 503	99 503	98 759	98 759	99 224

2.8 Material variances to the service delivery and budget implementation plan

2.8.1 Performance Management System

Performance Management is prescribed in Chapter 6 of the Local Government: Municipal Systems Act No.32 of 2000 and the Local Government: Municipal Planning and Performance Management Regulations. 796 of August 2001.

Section 7 (1) of the aforementioned regulations state that “A municipality’s performance management system must entail a framework that describes and represent how the municipality’s cycle and processes of performance planning, monitoring, measurement, review, reporting and improvement will be conducted, organised and managed including determining the responsibilities of the different role players”. This framework, *inter alia* reflects the linkage between Integrated Development Plan (IDP), Annual Budget, Service Delivery and Budget Implementation Plan (SDBIP) and Individual and Service Provider Performance.

2.6.2. Implementation of Performance Management System

The Integrated Development Plan (IDP) for the 2023/24 financial year was compiled and approved by Council on the 30 May 2022. Performance of the municipality is evaluated by means of a municipal score card (Top Layer Service Delivery and Budget Implementation Plan (SDBIP) at organisational level and through Departmental Service Delivery and Budget Implementation Plan (SDBIP) at Departmental level.

The SDBIP is a plan that converts the IDP and Annual Budget into measurable criteria on how, where and when the strategies, objectives and normal business process of the municipality is implemented. It also allocates responsibility to a department to deliver the service in terms of the approved IDP and Annual Budget. Both SDBIP was prepared and the top layer SDBIP was approved by the Executive Mayor on the 12 June 2023.

2.6.3. Performance Analysis

The SDBIP was distributed to the Municipal Manager and all Heads of Departments (Directors) together with a generic reporting tool aligned to the SDBIP for usage during all reporting interval as required in terms of the Fezile Dabi District Municipality PMS Policy Framework. All departments are required to update on the reporting tool their actual performance against key performance indicators and targets for the quarter under review.

The actual results against monthly, quarterly, mid-year and annual targets are discussed quarterly during the management meetings to determine early warning indicators and discuss possible corrective measures if needed. After the report has been discussed at the management meeting with inputs and comments of the Internal Audit the final report is submitted to the Audit Committee, MPAC, MAYCO and Council for review and oversight. The next section of the report focuses on mid-year analysis which was performed on the top layer SDBIP and the departmental SDBIP for the period ending 31 December 2023:

Analysis of Top-Layer 2023-24 SDBIP

This performance summary is based on the **57 performance indicators and its corresponding targets** in the Top Layer SDBIP that were due for reporting at the end of the quarter under review i.e. Quarter Two of 2023-24.

The performance was recorded as follows:

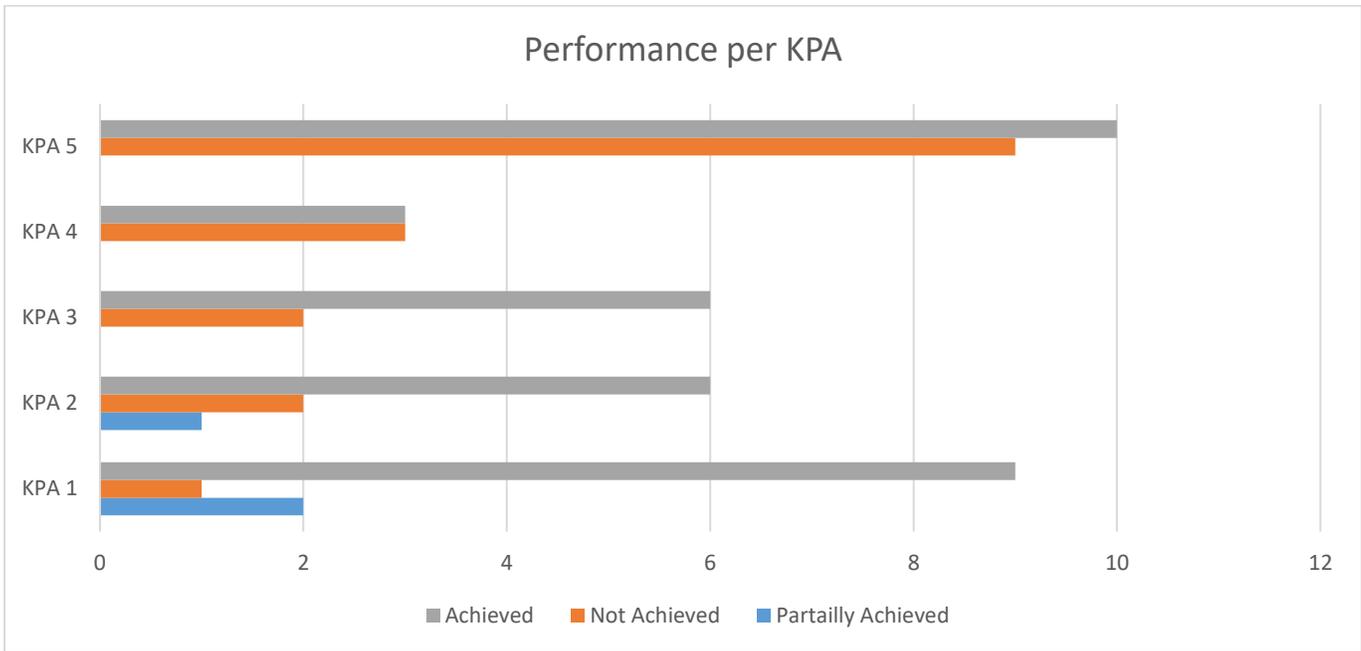
- A total target of **37 performance indicators and its corresponding targets** were achieved (from the **57 performance indicators and targets** due for reporting at the end of second quarter) This accounts for **64.9%** target achievement while **17 performance indicators and its corresponding target** were not achieved, translating to **29.8%** negative variance. While **3 performance indicators and its corresponding targets** were partially achieve, translating to **5.3%**
- It should be noted that the aforementioned SDBIP information was internally audited as such no additional processes and timeframes will be required which are beyond the legislated period for reporting and therefore are accommodated at this stage of performance reporting.

The table below summarises the performance per Key Performance Area (KPA) for the period under review.

Table 1: Statistical Summary of Q2 performance per KPA

Assessment Criteria	KPA 1: Municipal Transformation and Organisational Development	KPA 2: Basic Service Delivery and Infrastructure Development	KPA 3: Local Economic Development and Tourism	KPA 4: Financial Management and Viability	KPA 5: Good Governance and Public Participation	Total
Total number of targets	21	9	13	11	27	81
Total number of targets not applicable	9	0	5	5	5	24
Total number of targets applicable	12	9	8	6	22	57
Total number of targets achieved	9	6	6	3	13	37
Total number of targets not achieved	1	2	2	3	9	17
Total number of targets partially achieved	2	1	0	0	0	3

Graph 1: Graphic illustration Q2 performance per KPA



Analysis of Departmental 2023-24 SDBIP

The approved departmental SDBIP is made up of **120 performance indicators and targets**. The municipality Monitoring and Evaluation Unit and Planning Unit are therefore responsible for the planning, monitoring and preparation of performance reports detailing the progression of indicators in achieving their stipulated target as required by legislation.

The performance summary is based on the **80 performance indicators and its corresponding targets** in the departmental SDBIP that were due for reporting at the end of the quarter under review. The performance was recorded as follows:

- A total target of **52 performance indicators and its corresponding targets** were achieved (from the **80 performance indicators and targets** due for reporting at the end of the second quarter) This accounts for **65%** target achievement while **19 performance indicators and its corresponding targets** were not achieved, translating to **23.7%** negative variance. While **9 performance indicators and its corresponding targets** were partially achieved, translating to **11.3%**.

ANNEXURE A: Detailed Internally Audited Top Layer Second Quarter Performance Assessment Report

Key Performance Area 1: Municipal Transformation and Organisational Development										
PERFORMANCE OBJECTIVES AND INDICATORS						ANNUAL PERFORMANCE TARGETS AND FEEDBACK ON ACTUAL PERFORMANCE				
FOR THE PERIOD 1 JULY 2023 – 30 JUNE 2024										
ID	Strategic Objective	Strategies	Key Performance Indicator (KPI)	Unit of Measurement	Baseline 2022/2023	Annual Target 2023/24	Quarter 2 Targets	Quarter 2 Actual Performance	Quality Assurance by Monitoring and Evaluation	Internal Audit Findings /Comments for Quarter 2
1.1(a)	To ensure retention of adequately skilled and experience employees.	Implement retention policy and other conventional retention strategies so as to ensure retention of employees who represent value, output and contribution, which the FDDM may not afford to lose to its competitors.	Low turnover rate of the currently employed Senior Management, ensuring 80% of Senior Management is retained by 30 June 2024	80% of the currently employed Senior Management retained by 30 June 2024.	Senior Management as at June 2023 (i.e 1 x Municipal Manger & 4 Senior Managers).	Low turnover rate of the currently employed Senior Management, ensuring 80% of Senior Management is retained by 30 June 2024	Low turnover rate of the currently employed Senior Management, ensuring 80% of Senior Management is retained by 31 December 2023	Achieved - Municipality managed to attain 80% of currently employed Senior Managers by 31 December 2023	Confirmation letter from Director Css dated 31 December 2023 has been provided	Achieved
1.1(b)			Low turnover rate of the currently employed, ensuring 80 % of Level 1 – 3 Managers are retained by 30 June 2024.	80% of the currently employed Level 1 – 3 Managers retained by 30 June 2024.	Level 1-3 managers as at 30 June 2023 (i.e 25 Middle Managers & 9 Junior Managers)	Low turnover rate of the currently employed, ensuring 80 % of Level 1 – 3 Managers are retained by 30 June 2024.	Low turnover rate of the currently employed, ensuring 80 % of Level 1 – 3 Managers are retained by 31 December 2023.	Achieved - Municipality managed to retain 80% of currently employed level 1 - 3 managers by 31 December 2023	Confirmation letter from Director Css dated 31 December 2023 has been provided	Achieved

Key Performance Area 1: Municipal Transformation and Organisational Development										
PERFORMANCE OBJECTIVES AND INDICATORS						ANNUAL PERFORMANCE TARGETS AND FEEDBACK ON ACTUAL PERFORMANCE				
FOR THE PERIOD 1 JULY 2023 – 30 JUNE 2024										
ID	Strategic Objective	Strategies	Key Performance Indicator (KPI)	Unit of Measurement	Baseline 2022/2023	Annual Target 2023/24	Quarter 2 Targets	Quarter 2 Actual Performance	Quality Assurance by Monitoring and Evaluation	Internal Audit Findings /Comments for Quarter 2
1.1(c)			Low turnover rate of the currently employed, ensuring 80 % of Level 4 – 14 Managers are retained by 30 June 2024	80% of the currently employed Level 4 – 14 employees retained by 30 June 2024.	Level 4-14 employees as at 30 June 2024	Low turnover rate of the currently employed, ensuring 80 % of Level 4 – 14 Managers are retained by 30 June 2024	Low turnover rate of the currently employed, ensuring 80 % of Level 4 – 14 Managers are retained by 31 December 2023	Achieved - Municipality managed to retain 80% of currently employed level 4 - 14 managers by 31 December 2023.	Confirmation letter from Director Css dated 31 December 2023 has been provided	Achieved
1.2(a)	To maintain sound labour relations so as to minimise labour disputes and improve efficiency in work.	Ensure compliance with Collective Agreements, Basic Conditions of Employment Act, Labour Relations and & institutional policies pertaining to labour relations.	Nil / Zero disputes filed by employees due to the municipality's non-compliance with Collective Agreements, Basic Conditions of Employment Act, Labour Relations and & institutional policies pertaining to labour relations by 30 June 2024.	Number of disputes filed by employees due to the municipality's non-compliance with Collective Agreements, Basic Conditions of Employment Act, Labour Relations and & institutional policies pertaining to labour relations by 30 June 2024.	Three (3) labour disputes filled by 30 June 2023.	Nil / Zero disputes filed by employees due to the municipality's non-compliance with Collective Agreements, Basic Conditions of Employment Act, Labour Relations and & institutional policies pertaining to labour relations by 30 June 2024.	Nil / Zero disputes filed by employees due to the municipality's non-compliance with Collective Agreements, Basic Conditions of Employment Act, Labour Relations and & institutional policies pertaining to labour relations by 31 December 2023.	Not Achieved: Two (2) disputes were filed by employees for period under review.	Confirmation letter from Director Css dated 31 December 2023 has been provided	Not Achieved

Key Performance Area 1: Municipal Transformation and Organisational Development

PERFORMANCE OBJECTIVES AND INDICATORS						ANNUAL PERFORMANCE TARGETS AND FEEDBACK ON ACTUAL PERFORMANCE				
FOR THE PERIOD 1 JULY 2023 – 30 JUNE 2024										
ID	Strategic Objective	Strategies	Key Performance Indicator (KPI)	Unit of Measurement	Baseline 2022/2023	Annual Target 2023/24	Quarter 2 Targets	Quarter 2 Actual Performance	Quality Assurance by Monitoring and Evaluation	Internal Audit Findings /Comments for Quarter 2
1.2(b)			Four (4) Quarterly reports on the performance of the Local Labour Forum (LLF) prepared and submitted to council by 30 June 2024.	Number of quarterly reports on the performance of the Local Labour Forum (LLF) prepared and submitted to council by 30 June 2024.	Four LLF meeting held by 30 June 2023	Four (4) Quarterly reports on the performance of the Local Labour Forum (LLF) prepared and submitted to council by 30 June 2024.	Prepare and submit to council one (1) quarterly report on the performance of the Local Labour Forum (LLF) by 31 December 2024.	Achieved - one (1) LLF was held on 20 November 2023.	Attendance register dated 20 November 2023 has been provided	Partially achieved
1.2(c)	To maintain sound labour relations so as to minimise labour disputes and improve efficiency in work.	Regularly review Human Resource Policies so as to ensure their continued alignment with Collective Agreements and other policy directive in order to ensure well guided, efficient and effective labour practices.	Four (4) Human Resource related policies reviewed and submitted for approval by Council by 31 May 2024 when there are amendments to legislation.	Number of Human Resource related policies reviewed and submitted for approval by Council 31 May 2024.	8 Human Resource related policies reviewed in 2022/23, namely: Internal Bursary Policy; Records Management Policy; Legal Services Policy.	Four (4) Human Resource related policies reviewed and submitted for approval by Council by 31 May 2024, when there are amendments to legislation.	N/A	Not applicable for period under review	N/A	Not Applicable

Key Performance Area 1: Municipal Transformation and Organisational Development

PERFORMANCE OBJECTIVES AND INDICATORS						ANNUAL PERFORMANCE TARGETS AND FEEDBACK ON ACTUAL PERFORMANCE				
FOR THE PERIOD 1 JULY 2023 – 30 JUNE 2024										
ID	Strategic Objective	Strategies	Key Performance Indicator (KPI)	Unit of Measurement	Baseline 2022/2023	Annual Target 2023/24	Quarter 2 Targets	Quarter 2 Actual Performance	Quality Assurance by Monitoring and Evaluation	Internal Audit Findings /Comments for Quarter 2
1.3(a)	Improve administrative and financial capability of the municipality.	Ensure continuous institutional development by embracing and implementing sector reforms as introduced by Treasury, CoGTA and other sector leaders and ensure proper risk management, adequate internal controls for improved financial management, and improved overall organisational performance.	100% of Auditor-General's findings relating to financial management, leadership, predetermined objectives and other matters addressed by 30 June 2024.	% of Auditor-General's findings relating to financial management, leadership, predetermined objectives and other matters addressed by 30 June 2024.	86% of Post Audit Action Plan for matters relating to leadership, pre-determined objectives resolved and other matters and 100% of matters relating to findings on pre-determined objectives during 2021/22.	100% of Auditor-General's findings relating to financial management, leadership, predetermined objectives and other matters addressed by 30 June 2024.	Prepare and complete Audit Action Plan for 2021-22 financial year by 31 December 2023.	Partial Achieved: The AG did not provide the detail management report by the 30th of Nov as per legislation, It was only provided on 31 Dec via email. Only the Audit Opinion Matters action plan was generated	Email transcript has been provided.	Partially achieved
1.3(b)			The municipality's staff establishment reviewed in line with regulation 6(1) of Local Government: Municipal Staff Regulations by 30 June 2024.	Detailed report on the municipality's staff establishment review in line with regulation 6(1) of Local Government: Municipal Staff Regulations by 30 June 2024	Staff Establishment as at 30 June 2023	The municipality's staff establishment reviewed in line with regulation 6(1) of Local Government: Municipal Staff Regulations by 30 June 2024	N/A	N/A	N/A	Not Applicable

Key Performance Area 1: Municipal Transformation and Organisational Development

PERFORMANCE OBJECTIVES AND INDICATORS

ANNUAL PERFORMANCE TARGETS AND FEEDBACK ON ACTUAL PERFORMANCE

FOR THE PERIOD 1 JULY 2023 – 30 JUNE 2024

ID	Strategic Objective	Strategies	Key Performance Indicator (KPI)	Unit of Measurement	Baseline 2022/2023	Annual Target 2023/24	Quarter 2 Targets	Quarter 2 Actual Performance	Quality Assurance by Monitoring and Evaluation	Internal Audit Findings /Comments for Quarter 2
1.3(c)	Improve administrative and financial capability of the municipality.	Ensure continuous institutional development by embracing and implementing sector reforms as introduced by Treasury, CoGTA and other sector leaders and ensure proper risk management, adequate internal controls for improved financial management, and improved overall organisational performance.	Four (4) quarterly internal (SHREQ) compliance reports with indicators of highest level of compliance with all applicable SHREQ legislation prepared by 30 June 2024.	Number of quarterly internal (SHREQ) compliance reports with indicators of highest level of compliance with all applicable SHREQ legislation prepared and submitted to Council by 30 June 2024.	4 quarterly internal (SHREQ) compliance reports in 2022/23.	Four (4) quarterly internal (SHREQ) compliance reports with indicators of highest level of compliance with all applicable SHREQ legislation prepared by 30 June 2024.	One (1) quarterly internal (SHREQ) compliance report with indicators of highest level of compliance with all applicable SHREQ legislation by 31 December 2023..	Achieved - One (1) quarterly SHREQ compliance report with indicators served in the management meeting and will serve in the upcoming Council meeting.	Occupational Health and Safety for 2nd Quarter and Health and Safety Inspection checklist has been provided	Achieved
1.3(d)			Fifteen (15) prescribed mSCOA minimum business processes fully implemented by 30 June 2024.	Number of prescribed mSCOA minimum business processes fully implemented by 30 June 2024..	Current Financial Management System (Solar) as at 30 June 2024.	Fifteen (15) prescribed mSCOA minimum business processes fully implemented by 30 June 2024.	N/A	N/A	N/A	Not Applicable

Key Performance Area 1: Municipal Transformation and Organisational Development										
PERFORMANCE OBJECTIVES AND INDICATORS						ANNUAL PERFORMANCE TARGETS AND FEEDBACK ON ACTUAL PERFORMANCE				
FOR THE PERIOD 1 JULY 2023 – 30 JUNE 2024										
ID	Strategic Objective	Strategies	Key Performance Indicator (KPI)	Unit of Measurement	Baseline 2022/2023	Annual Target 2023/24	Quarter 2 Targets	Quarter 2 Actual Performance	Quality Assurance by Monitoring and Evaluation	Internal Audit Findings /Comments for Quarter 2
1.3(e)	Improve administrative and financial capability of the municipality.	Ensure continuous institutional development by embracing and implementing sector reforms as introduced by Treasury, CoGTA and other sector leaders and ensure proper risk management, adequate internal controls for improved financial management, and improved overall organisational performance.	Twelve (12) monthly Senior Management meetings convened for inclusive and continuous strategic alignment of organisational goals and performance by 30 June 2024.	Number of monthly Senior Management meetings convened for inclusive and continuous strategic alignment of organisational goals and performance by 30 June 2024.	Seven (7) monthly Senior Management meetings convened in 2022/23	Convene twelve (12) monthly Senior Management meetings convened for inclusive and continuous strategic alignment of organisational goals and performance by 30 June 2024.	Convene three (3) monthly Senior Management meetings convened for inclusive and continuous strategic alignment of organisational goals and performance by 31 December 2023	Achieved: Management meetings held on: 16/10/2023, 13/11/2023 and 07/12/2023	Attendance registers and minutes dated 16 October 2023 13 November 2023 & 07 December 2023 have been provided.	Achieved
1.3(f)	Improve administrative and financial capability of the municipality.	To capacitate and empower workforce.	Conduct annual skills development / training needs assessment conducted, link and align the outcomes to appropriate development programmes completed and WPSP accordingly reviewed annually by 30 June 2024.	Annual skills development / training needs assessment report and reviewed WPSP by 30 June 2024.	2022/23 WPSP	Conduct annual skills development / training needs assessment conducted, link and align the outcomes to appropriate development programmes completed and WPSP accordingly reviewed annually by 30 June 2024.	N/A	Not applicable for period under review	N/A	Not Applicable

Key Performance Area 1: Municipal Transformation and Organisational Development

PERFORMANCE OBJECTIVES AND INDICATORS

ANNUAL PERFORMANCE TARGETS AND FEEDBACK ON ACTUAL PERFORMANCE

FOR THE PERIOD 1 JULY 2023 – 30 JUNE 2024

ID	Strategic Objective	Strategies	Key Performance Indicator (KPI)	Unit of Measurement	Baseline 2022/2023	Annual Target 2023/24	Quarter 2 Targets	Quarter 2 Actual Performance	Quality Assurance by Monitoring and Evaluation	Internal Audit Findings /Comments for Quarter 2
1.3(g)			100% of annually identified skills development / training needs in the WPSP are sufficiently budgeted for and fully funded by 30 June 2024.	% of annually identified skills development / training needs in the WPSP are sufficiently budgeted for and fully funded by 30 June 2024.	2022/23 Audited Skills Development & Training Actual Expenditure.	100% of annually identified skills development / training needs in the WPSP are sufficiently budgeted for and fully funded by 30 June 2024.	N/A	Not applicable for period under review	N/A	Not Applicable
1.3(h)	Improve administrative and financial capability of the municipality.	Ensure compliance with LGSETA regulations.	The following reports and plans annually reviewed & submitted to LGSETA by 30 April 2024: <ul style="list-style-type: none"> • Workplace Skills Plan (WSP), • Annual Training Report (ATR), and Professional, Vocational, Technical & Academic Learning (PIVOTAL). 	Proof of submission of the following reports and plans to LGSETA by 30 April 2024: <ul style="list-style-type: none"> • Workplace Skills Plan (WSP), • Annual Training Report (ATR), and Professional, Vocational, Technical & Academic Learning (PIVOTAL). 	2022/23 <ul style="list-style-type: none"> • WSP, • ATR), and • PIVOTAL submitted to LGSETA. 	Annually review and submit the following reports and plans to LGSETA by 30 April 2024: <ul style="list-style-type: none"> • Workplace Skills Plan (WSP), • Annual Training Report (ATR), and Professional, Vocational, Technical & Academic Learning (PIVOTAL). 	N/A	Not applicable for period under review	N/A	Not Applicable

Key Performance Area 1: Municipal Transformation and Organisational Development

PERFORMANCE OBJECTIVES AND INDICATORS

ANNUAL PERFORMANCE TARGETS AND FEEDBACK ON ACTUAL PERFORMANCE

FOR THE PERIOD 1 JULY 2023 – 30 JUNE 2024

ID	Strategic Objective	Strategies	Key Performance Indicator (KPI)	Unit of Measurement	Baseline 2022/2023	Annual Target 2023/24	Quarter 2 Targets	Quarter 2 Actual Performance	Quality Assurance by Monitoring and Evaluation	Internal Audit Findings /Comments for Quarter 2
1.3(i)	Improve administrative and financial capability of the municipality.	Ensure compliance with LGSETA regulations.	Ensure submission of 12 WSP monthly monitoring and implementation reports to LGSETA within 7 days after the end of each month during 2023/24 financial year	Number of monthly WSP monitoring and implementation reports submitted to LGSETA within 7 days after the end of each month during 2023/24 financial year	Twelve (12) WSP monthly reports submitted in 2022/23	Ensure submission of 12 WSP monthly monitoring and implementation reports to LGSETA within 7 days after the end of each month during 2023/24 financial year	Ensure submission of 3 WSP monthly monitoring and implementation reports to LGSETA within 7 days after the end of each month during this quarter.	Achieved - three (3) WSP monthly monitoring and implementation reports were submitted to LGSETA on 02 November, 22 November 2023 and 08 December 2023	The monthly monitoring and implementation reports dated Nov 2023; Dec 2023 have been provided	Achieved
1.3(j)	Improve administrative and financial capability of the municipality.	Promote employee wellness through dedicated wellness programmes	Prepare One (1) annual employee-wellness programme by 1 July 2023, prepare and present 4 quarterly reports in relation thereto to senior management meeting by 30 June 2024.	An annual employee-wellness programme and number of quarterly report in relation thereto prepared and presented to senior management meeting by 30 June 2024.	One (1) Annual Employee programme for 2022/23 and Four quarterly reports submitted by 20 June 2023	Prepare One (1) annual employee-wellness programme by 1 July 2023, prepare and present 4 quarterly reports in relation thereto to senior management meeting by 30 June 2024.	Prepare and present 1 quarterly report to senior management meeting in relation to employee-wellness programme(s) of the previous quarter by 31 December 2023.	Achieved - One (1) Employee Wellness was held on 27 October 2023 where the Department of Health was invited to conduct a Breast Cancer awareness for employees.	Employee wellness report for October-December 2023 and attendance register dated October 2023 has been provided.	Achieved

Key Performance Area 1: Municipal Transformation and Organisational Development

PERFORMANCE OBJECTIVES AND INDICATORS

ANNUAL PERFORMANCE TARGETS AND FEEDBACK ON ACTUAL PERFORMANCE

FOR THE PERIOD 1 JULY 2023 – 30 JUNE 2024

ID	Strategic Objective	Strategies	Key Performance Indicator (KPI)	Unit of Measurement	Baseline 2022/2023	Annual Target 2023/24	Quarter 2 Targets	Quarter 2 Actual Performance	Quality Assurance by Monitoring and Evaluation	Internal Audit Findings /Comments for Quarter 2
1.3(k)	Improve administrative and financial capability of the municipality.	Ensure consistent follow-up on the status of implementation of Council resolutions so improve accountability to council on its decisions.	Track the implementation of Council resolutions by various officials and political office bearers, update the internal register accordingly and submit 12 monthly reports in relation thereto by 30 June 2024.	Number of monthly reports in relation to tracking of the implementation of Council resolutions by various officials and political office bearers by 30 June 2024.	Twelve reports submitted during 2022/23 on implementation of council resolutions	Track the implementation of Council resolutions by various officials and political office bearers, update the internal register accordingly and submit 12 monthly reports in relation thereto by 30 June 2024	Track the implementation of Council resolutions by various officials and political office bearers, update the internal register accordingly and submit 3 monthly reports in relation thereto by 31 December 2023.	Achieved - Tracking the implementation of Council resolution will serve in the upcoming Ordinary Council meeting to be held on January 2023.	FDDM council resolution tracker has been provided.	Achieved
1.3(l)	Improve administrative and financial capability of the municipality.	Provide for forward annual leave planning as part of Human Resource planning to ensure smooth operations with the requisite number of employees.	Prepare and submit the organisational annual leave plan for each financial year to Human Resource Management unit by 30 September 2023.	Date of submission of organisational annual leave plan to Human Resource Management unit.	N/A	Prepare and submit the organisational annual leave plan for each financial year to Human Resource Management unit by 30 September 2023.	N/A	Not applicable for period under review	N/A	Not Applicable

Key Performance Area 1: Municipal Transformation and Organisational Development

PERFORMANCE OBJECTIVES AND INDICATORS

ANNUAL PERFORMANCE TARGETS AND FEEDBACK ON ACTUAL PERFORMANCE

FOR THE PERIOD 1 JULY 2023 – 30 JUNE 2024

ID	Strategic Objective	Strategies	Key Performance Indicator (KPI)	Unit of Measurement	Baseline 2022/2023	Annual Target 2023/24	Quarter 2 Targets	Quarter 2 Actual Performance	Quality Assurance by Monitoring and Evaluation	Internal Audit Findings /Comments for Quarter 2
1.4(a)	Ensure that the district's approach to integrated development planning and policy formulation is informed by relevant, up to date and timely sector plans.	To ensure that the municipality integrated approach to planning and policy formulation that is informed by up to date and timely sector plans and frameworks.	The following key Sector Plans that support the IDP developed, annually reviewed and submitted to council for approval by 31 May 2023: <ul style="list-style-type: none"> • Spatial Development Framework (SDF); • Local Economic Development Strategy (LEDS); • Disaster Management Plan (DMP); • Institutional Plan (IP); • Financial Plan (FP); • Fraud Prevention Plan (FPP); • Human Resource Strategy (HRS); and • HIV/AIDS Sector Plan (HIV/AIDSSP). • Integrated Waste Management Plan (IWMP); • Agricultural Sector Plan (ASP); • Air Quality Management Plan (AQMP); • Climate Change 	Copies of developed and / or annually reviewed and sector plans listed below and proof of their submission to council for approval by 31 May 2023: <ul style="list-style-type: none"> • Spatial Development Framework (SDF); • Local Economic Development Strategy (LEDS); • Disaster Management Plan (DMP); • Institutional Plan (IP); • Financial Plan (FP); • Fraud Prevention Plan (FPP); • Human Resource Strategy (HRS); and • HIV/AIDS Sector Plan 	The following available sectors plans as at 30 June 2022: <ul style="list-style-type: none"> • (SDF); • (LEDS); • (DMP); • (FP); • (FPP); • (HRS); and • (HIV/AIDSSP). • (IWMP); • (ASP); • (DMP); • (AQMP); • (CCS); • (RDP); • (SRP) 	By 31 May 2023, develop, annually and submit to Council for approval the following key Sector Plans that support the IDP: <ul style="list-style-type: none"> • Spatial Development Framework (SDF); • Local Economic Development Strategy (LEDS); • Disaster Management Plan (DMP); • Institutional Plan (IP); • Financial Plan (FP); • Fraud Prevention Plan (FPP); • Human Resource Strategy (HRS); and • HIV/AIDS Sector Plan (HIV/AIDSSP). • Integrated Waste Management Plan (IWMP); • Agricultural Sector Plan (ASP); • Air Quality Management Plan (AQMP); • Climate Change Strategy (CCS); • Rural Development 	N/A	Not applicable for period under review	N/A	Not Applicable

Key Performance Area 1: Municipal Transformation and Organisational Development										
PERFORMANCE OBJECTIVES AND INDICATORS						ANNUAL PERFORMANCE TARGETS AND FEEDBACK ON ACTUAL PERFORMANCE				
FOR THE PERIOD 1 JULY 2023 – 30 JUNE 2024										
ID	Strategic Objective	Strategies	Key Performance Indicator (KPI)	Unit of Measurement	Baseline 2022/2023	Annual Target 2023/24	Quarter 2 Targets	Quarter 2 Actual Performance	Quality Assurance by Monitoring and Evaluation	Internal Audit Findings /Comments for Quarter 2
			Strategy (CCS); • Rural Development Plan (RDP); Sports and Recreation Plan (SRP)	(HIV/AIDS). • Integrated Waste Management Plan (IWMP); • Agricultural Sector Plan (ASP); • Air Quality Management Plan (AQMP); • Climate Change Strategy (CCS); • Rural Development Plan (RDP); Sports and Recreation Plan (SRP)		Plan (RDP); • Sports and Recreation Plan (SRP)				
1.4(b)	Ensure that the district's approach to integrated development planning and policy formulation is informed by relevant, up to date and timely sector plans.	To ensure that the municipality integrated approach to planning and policy formulation that is informed by up to date and timely sector plans and frameworks.	80% improvement in annual assessment ratings of the municipality's IDP by CoGTA by 30 June 2024	% improvement in annual assessment ratings of the municipality's IDP by CoGTA by 30 June 2024	2022/22 CoGTA IDP Assessment Report.	Improve by 80% in annual assessment ratings of the municipality's IDP by CoGTA by 30 June 2024.	N/A	Not applicable for period under review	N/A	Not Applicable

Key Performance Area 1: Municipal Transformation and Organisational Development

PERFORMANCE OBJECTIVES AND INDICATORS

ANNUAL PERFORMANCE TARGETS AND FEEDBACK ON ACTUAL PERFORMANCE

FOR THE PERIOD 1 JULY 2023 – 30 JUNE 2024

ID	Strategic Objective	Strategies	Key Performance Indicator (KPI)	Unit of Measurement	Baseline 2022/2023	Annual Target 2023/24	Quarter 2 Targets	Quarter 2 Actual Performance	Quality Assurance by Monitoring and Evaluation	Internal Audit Findings /Comments for Quarter 2
1.4(c)	Ensure that the district's approach to integrated development planning and policy formulation is informed by relevant, up to date and timely sector plans.	Ensure that the municipality's IDP is aligned with the IDPs of local municipalities within the district, and that all IDPs incorporate communities and stakeholders views and inputs and that they are prepared in accordance with the prescribed framework.	Four (4) District IDP Managers Forums Meetings and one (1) IDP Steering Committee meeting convened by 30 June 2024.	Four (4) District IDP Managers Forums Meetings and one (1) IDP Steering Committee meeting convened by 30 June 2024.	2 District IDP Managers Forums Meetings convened in 2022/23.	Convene four (4) District IDP Managers Forums Meetings and one (1) IDP Steering Committee meeting by 30 June 2024.	Convene four (1) District IDP Managers Forum Meeting by 31 December 20223	Achieved: IDP meeting held on 23/11/2023	Minutes dated 23 November 2023 have been provided	Achieved

Key Performance Area 2: Basic Service Delivery and Infrastructure Development

PERFORMANCE OBJECTIVES AND INDICATORS

ANNUAL PERFORMANCE TARGETS AND FEEDBACK ON ACTUAL PERFORMANCE

FOR THE PERIOD 1 JULY 2023 – 30 JUNE 2024

ID	Strategic Objective	Strategies	Key Performance Indicator (KPI)	Unit of Measurement	Baseline 2022/23	Annual Target 2022/23	Quarter 2 Targets	Quarter 2 Actual Performance	Quality Assurance by Monitoring and Evaluation	Internal Audit Findings /Comments for Quarter 2
2.1	To assist local municipalities in the district in setting up their road asset management systems and to collect roads and traffic data in the district in line with the Road Infrastructure Strategic Framework for South Africa (RISFSA).	To improve roads in the district to be more efficient and internationally competitive.	A focused roads conditions assessment completed on 2 052 km road networks in the district in line with Rural Roads Asset Management System (RRAMS) Grant conditions and a final report prepared and submitted to the Provincial and National Departments of Roads by 30 June 2023.	RRAMS project close-up report submitted to the Provincial and National Departments of Roads.	2021/22 – 2022/23 RRAMS road conditions assessment report.	Complete a focused roads conditions assessment on internal rural road networks in the district in line with Rural Roads Asset Management System (RRAMS) Grant conditions and a final report prepared and submitted to the Provincial and National Department of Transport by 30 June 2023.	Achieve the following RRAMS project milestones by 31 December 2023: <ul style="list-style-type: none"> • Appoint RRAMS Service Provider. • Service provider to familiarise and update RAMS system and provide programme. • System implementation and update Road Network Information Module (RNIM) • Update Bridge Inventory (BMS) • Complete and submit quarterly report to Department of Transport 	Partially achieved: Milestones completed in previous cycle. Specifications concluded to appoint new service provider for next 3 year cycle. Service provider could not be procured due to monatorium on procurement process. Plan to appoint in next quarter and to proceed with the RRAMS System upgrade. Ancillary assets condition assessments planned to start in the 3rd Quarter. Milestone to be updated yearly to be in line with 5 year cycle. Quarterly report submitted to Department of Transport.	Confirmation letter, memorandum dated 5 January 2024; and Second Quarter RPAMS Report have been provided.	Partially Achieved

Key Performance Area 2: Basic Service Delivery and Infrastructure Development										
PERFORMANCE OBJECTIVES AND INDICATORS						ANNUAL PERFORMANCE TARGETS AND FEEDBACK ON ACTUAL PERFORMANCE				
FOR THE PERIOD 1 JULY 2023 – 30 JUNE 2024										
ID	Strategic Objective	Strategies	Key Performance Indicator (KPI)	Unit of Measurement	Baseline 2022/23	Annual Target 2022/23	Quarter 2 Targets	Quarter 2 Actual Performance	Quality Assurance by Monitoring and Evaluation	Internal Audit Findings /Comments for Quarter 2
2.2	To provide for and support integrated, efficient and sustainable settlements in the district.	Review and align the municipality's SDF and the 5 year IDP for new term of council to ensure an integrated district SDF that facilitates sustainable human settlement and improved quality of household life within the district.	Reviewed SDF of the municipality for 2023/24 financial and submitted for approval by Council by 30 June 2024	1 Reviewed SDF document of the municipality for 2022/23 financial year and Council resolution for approval by 30 June 2024	New KPI	Review the SDF of the municipality for 2022/23 financial year and submit for Council approval by 30 June 2024.	Consultation with both internal and external stakeholders and consolidation of all inputs and a report in relation thereto submitted by 31 December 2023.	Achieved	Agenda dated 8 November 2023 has been provided	Achieved
2.3	To ensure effective and efficient Fire & Rescue Services in Mafube LM	To ensure planning, coordination and regulation of fire & rescue services in Mafube LM	Four (4) quarterly inspections performed at moderate to low risk premises in various areas across Mafube Local Municipality by 30 June 2024.	Number of quarterly inspections performed at moderate to low risk premises in various areas across Mafube Local Municipality by 30 June 2023.	4 Quarterly inspections reports in 2022/23.	Perform four (4) quarterly inspections at moderate to low risk premises in various areas across Mafube Local Municipality by 30 June 2023.	Perform one (1) quarterly inspections at moderate to low risk premises in various areas across Mafube Local Municipality by 31 December 2022.	Achieved: Inspections conducted for Quarter 2 (October - December 2023) were Zero (0) for Low risk , Two (2) Medium risk and Six (6) High risk premises in Mafube Local Municipality	Fire and rescue month of Oct-Dec 2023; Fire and rescue services building inspection conducted in October, November & Decemeber 2023.	Achieved

Key Performance Area 2: Basic Service Delivery and Infrastructure Development

PERFORMANCE OBJECTIVES AND INDICATORS

ANNUAL PERFORMANCE TARGETS AND FEEDBACK ON ACTUAL PERFORMANCE

FOR THE PERIOD 1 JULY 2023 – 30 JUNE 2024

ID	Strategic Objective	Strategies	Key Performance Indicator (KPI)	Unit of Measurement	Baseline 2022/23	Annual Target 2022/23	Quarter 2 Targets	Quarter 2 Actual Performance	Quality Assurance by Monitoring and Evaluation	Internal Audit Findings /Comments for Quarter 2
2.4(a)	To provide Environmental Health & Emergency Services effectively & equitably in the District.	To ensure equitable allocation and distribution Environmental Health & Emergency Services resources across the district so as to ensure fair and equitable health services	Four (4) quarterly Municipal Health Services reports indicating services rendered in various towns across the four (4) local municipalities in the district prepared by 30 June 2024.	Number of quarterly Municipal Health Services reports indicating services rendered in various towns across the four (4) local municipalities in the district prepared by 30 June 2024.	4 Quarterly Municipal Health Services reports in 2022/23.	Prepare four (4) quarterly Municipal Health Services reports indicating work done in various towns across the four (4) local municipalities in the district by 30 June 2024..	Prepare one (1) quarterly Municipal Health Services reports indicating work done in various towns across the four (4) local municipalities in the district by 31 December 2023.	Achieved: One (1) quarterly Municipal Health Services report indicating work performed in various towns across the four local municipalities in the district during the quarter of October - December 2023	The following have been provided: certificates of acceptability for food premise; acceptability for a certificate of acceptability of food premise; inspection checklists; application for esyabishment of a childcare facility.; school evaluation forms; Healthcare facilities; and Investigation repots	Achieved
2.4(c)	To provide Environmental Health & Emergency Services effectively & equitably in the District.	To ensure equitable allocation and distribution Environmental Health & Emergency Services resources across the district so as to ensure fair and equitable health services within the district.	Four (4) quarterly Environmental Management reports indicating work done in various areas across the four (4) local municipalities in the district prepared by 30 June 2024.	Number of quarterly Environmental Management reports indicating work done in various areas across the four (4) local municipalities in the district prepared by 30 June 2024.	4 Quarterly Environmental Management reports in 2022/23.	Prepare four (4) quarterly Environmental Management reports indicating work done in various areas across the four (4) local municipalities in the district by 30 June 2024.	Prepare one (1) quarterly Environmental Management reports indicating work done in various areas across the four (4) local municipalities in the district by 31 December 2023.	Achieved: One (1) quarterly Environmental Services reports indicating work done in various areas across the four (4) local municipalities in the distric tduring the quarter of October- December 2023	Enviromental Authorisations letter; Notice of enviromental impact assesment BID Document;	Achieved

Key Performance Area 2: Basic Service Delivery and Infrastructure Development

PERFORMANCE OBJECTIVES AND INDICATORS

ANNUAL PERFORMANCE TARGETS AND FEEDBACK ON ACTUAL PERFORMANCE

FOR THE PERIOD 1 JULY 2023 – 30 JUNE 2024

ID	Strategic Objective	Strategies	Key Performance Indicator (KPI)	Unit of Measurement	Baseline 2022/23	Annual Target 2022/23	Quarter 2 Targets	Quarter 2 Actual Performance	Quality Assurance by Monitoring and Evaluation	Internal Audit Findings /Comments for Quarter 2
2.5(a)	To ensure effective & efficient disaster management & emergency services in the district.	To take proactive actions in a form of planning, preparation and community and stakeholder so as to ensure a well-coordinated response to any eventuality of disaster or emergency that may occur	Four (4) quarterly Disaster Management reports indicating work done in various towns across the four (4) local municipalities in the district prepared by 30 June 2024.	Number of quarterly Disaster Management reports indicating work done in various towns across the four (4) local municipalities in the district prepared by 30 June 2024.	4 Quarterly Disaster Management reports 2022/23.	Prepare four (4) quarterly Disaster Management reports indicating work done in various towns across the four (4) local municipalities in the district by 30 June 2024	Prepare one (1) quarterly Disaster Management reports indicating work done in various towns across the four (4) local municipalities in the district by 31 December 2023..	Achieved: One (1) quarterly Disaster Management reports indicating work done in various towns across the four (4) local municipalities in the district during the quarter October- December 2023	Disaster management reports for the second quarter have been provided.	Achieved
2.6(a)	To contribute towards the national government's goal of reduction in the prevalence of HIV/AIDS in the district.	Develop and implement HIV/AIDS awareness campaigns and promote regular HIV testing & disclosure amongst communities within the District.	Four (4) HIV/AIDS awareness campaigns held or supported in the district targeting youth, men, women schools, Correctional Centers and private sector institutions by 30 June 2024.	Number of HIV/AIDS awareness campaigns held or supported in the district targeting youth, men, women schools, Correctional Centers and private sector institutions by 30 June 2024.	2 HIV/AIDS awareness campaigns held in 2022/23.	Four (4) HIV/AIDS awareness campaigns held or supported in the district targeting youth, men, women schools, Correctional Centers and private sector institutions by 30 June 2024.	One (1) HIV/AIDS awareness campaign held or supported in the district targeting youth, men, women schools, Correctional Centers and private sector institutions by 31 December 2023.	Not Achieved	No evidence provided	Not achieved

Key Performance Area 2: Basic Service Delivery and Infrastructure Development

PERFORMANCE OBJECTIVES AND INDICATORS

ANNUAL PERFORMANCE TARGETS AND FEEDBACK ON ACTUAL PERFORMANCE

FOR THE PERIOD 1 JULY 2023 – 30 JUNE 2024

ID	Strategic Objective	Strategies	Key Performance Indicator (KPI)	Unit of Measurement	Baseline 2022/23	Annual Target 2022/23	Quarter 2 Targets	Quarter 2 Actual Performance	Quality Assurance by Monitoring and Evaluation	Internal Audit Findings /Comments for Quarter 2
2.6(b)			One (1) Annual HIV/AIDS commemoration aimed at creating HIV/AIDS awareness held by 30 June 2024.	Number of Annual HIV/AIDS commemorations aimed at creating HIV/AIDS awareness held by 30 June 2024.	1 Annual HIV/AIDS commemoration aimed at creating HIV/AIDS awareness held in 2021/22.	Hold one (1) Annual HIV/AIDS commemoration aimed at creating HIV/AIDS awareness by 30 June 2024.	Hold one (1) Annual HIV/AIDS commemoration aimed at creating HIV/AIDS awareness by 31 December 2023.	Not Achieved	No evidence provided	Not achieved
2.7 (a)	To create and promote an environment that encourages socio-economic empowerment	To support poverty alleviation through Extended Public Works Programme	Four (4) EPWP Progress reports indicating created Fulltime Equivalent (FTE's) and Work Opportunities (WO) as per the Protocol Agreement	Number of EPWP progress reports indicating created fulltime equivalent (FTE's) and Work Opportunities (WO) as per the Protocol Agreement	None	Provide four (4) EPWP Progress reports indicating created Fulltime Equivalent (FTE's) and Work Opportunities (WO) as per the Protocol Agreement	Provide one (1) EPWP Progress reports indicating created Fulltime Equivalent (FTE's) and Work Opportunities (WO) as per the Protocol Agreement by 31 December 2023	Achieved: Quarterly progress report submitted to the Department of Public Works and Infrastructure.	Confirmation letter, Memorandum dated 5 January 2023; & 2023/24 EPWP 2nd Quarter 2023 has been provided.	Achieved

Key Performance Area 3: Local Economic Development

PERFORMANCE OBJECTIVES AND INDICATORS

ANNUAL PERFORMANCE TARGETS AND FEEDBACK ON ACTUAL PERFORMANCE

FOR THE PERIOD 1 JULY 2023 – 30 JUNE 2024

ID	Strategic Objective	Strategies	Key Performance Indicator (KPI)	Unit of Measurement	Baseline 2022/23	Annual Target 2023/24	Quarter 2 Targets	Quarter 2 Actual Performance	Quality Assurance by Monitoring and Evaluation	Internal Audit Findings /Comments for Quarter 2
3.1(a)	To implement programmes and initiatives that are aimed at entrepreneurial support, job creation and poverty alleviation	To provide dedicated support to SMMEs, Cooperatives and other entrepreneurial initiatives in the district so as to stimulate economic development in the district.	Sixteen (16) SMMEs in the district identified and provided with dedicated entrepreneurial support by 30 June 2024.	Number of SMMEs in the district identified and provided with dedicated entrepreneurial support by 30 June 2024.	4 SMMEs supported in 2022/23	Identify and provide dedicated entrepreneurial support to sixteen (16) SMMEs in the district by 30 June 2024.	Identify and provide dedicated entrepreneurial support to four (4) SMME in the district by 31 December 2023.	Report on assistance/ support provided to SMME's in the district is prepared and submitted as required.	Report on support to SMME's in the District for 2nd Quarter 2023-24 and requisition forms have been provided.	Achieved
3.1(b)			Two (2) Customer Care training provided to SMMEs in the district by 30 June 2024.	Number of Customer Care training provided to SMMEs in the district by 30 June 2024.	Customer Care training provided to SMMEs in 2022/23	Provide two (2) Customer Care training to SMMEs in the district by 30 June 2024.	Provide one (1) Customer Care training to SMMEs in the district by 31 December 2023.	Report on Customer Care training is prepared and submitted as required.	Report on SMME Customer Care training on occupational health and safety norms and standards for safe tourism operations have been provided.	Achieved
3.1(c)	To implement programmes and initiatives that are aimed at entrepreneurial support, job creation and poverty alleviation	To provide dedicated support to SMMEs, Cooperatives and other entrepreneurial initiatives in the district so as to stimulate economic	Two (2) cooperatives supplied with identified tools/equipment by 30 June 2024.	Number of cooperatives supplied with identified tools/equipment by 30 June 2024.	4 Cooperative supplied with identified tools/equipment in 2022/23	Supply two (2) Cooperatives with identified tools/equipment by 30 June 2024.	N/A	KPI in progress, No Projection for the 2nd quarter of 2023/2024	N/A	Not Applicable

Key Performance Area 3: Local Economic Development										
PERFORMANCE OBJECTIVES AND INDICATORS						ANNUAL PERFORMANCE TARGETS AND FEEDBACK ON ACTUAL PERFORMANCE				
FOR THE PERIOD 1 JULY 2023 – 30 JUNE 2024										
ID	Strategic Objective	Strategies	Key Performance Indicator (KPI)	Unit of Measurement	Baseline 2022/23	Annual Target 2023/24	Quarter 2 Targets	Quarter 2 Actual Performance	Quality Assurance by Monitoring and Evaluation	Internal Audit Findings /Comments for Quarter 2
3.1(d)		development in the district.	Up to three (3) qualifying artists and / or groups of artists assisted and supported with training, coaching and crafting skills by 30 June 2024.	Number of qualifying artists and / or groups of artists assisted and supported with training, coaching and crafting skills by 30 June 2024	4 qualifying artists and / or groups of artists supported in 2022/23.	Assist and support up to three (3) qualifying artists and / or groups of artists in the district with training, coaching and crafting skills by 30 June 2024.	N/A	KPI in progress.No Projection for the 2nd quarter of 2023/2024	N/A	Not Applicable
3.2	To nurture the development of people's potential in the district through arts & culture	To develop arts & crafts in the communities within the district by providing required resources and support.	Coordinate 2 adventure sports activities in collaboration with the relevant sector departments and stakeholders by 30 June 2024.	Number of adventure sports activities coordinated in collaboration with the relevant sector departments and stakeholders by 30 June 2024.	2 adventure sports activities in collaboration with the relevant sector departments and stakeholders by 30 June 2023.	Coordinate 2 adventure sports activities in collaboration with the relevant sector departments and stakeholders by 30 June 2024.	Coordinate 1 adventure sports activity in collaboration with the relevant sector departments and stakeholders by 31 December 2023.	Report on National Youth camp that took place in QwaQwa is prepared and submitted.	Report on the 2023 National Youth Camp and attendance register dated 02-09 December 2023.	Achieved
3.2(a)	To plan, coordinate & support sports and recreation programmes in the district.	To strengthen civic pride and patriotism amongst communities in the district and contribute to social cohesion and nation brand ambassadorship through sport.	Assist five (5) B&B establishments in the district supported annually with Quality assurance Training for possible Grading Certification by 30 June 2024.	Number of B&B establishments in the district assisted with Tourism Council grading and certification by 30 June 2024.	5 B&B establishments assisted in 2021/22	Assist five (5) B&B establishments in the district supported annually with Quality assurance Training for possible Grading Certification by 30 June 2024	Assist one (1) B&B establishments in the district supported annually with Quality assurance Training for possible Grading Certification 31 December 2023	Report on Quality Assurance Training is prepared and submitted as required.	Report on the quality assurance training and attendance register dated 8 December 2023 have been provided.	Achieved

Key Performance Area 3: Local Economic Development

PERFORMANCE OBJECTIVES AND INDICATORS

ANNUAL PERFORMANCE TARGETS AND FEEDBACK ON ACTUAL PERFORMANCE

FOR THE PERIOD 1 JULY 2023 – 30 JUNE 2024

ID	Strategic Objective	Strategies	Key Performance Indicator (KPI)	Unit of Measurement	Baseline 2022/23	Annual Target 2023/24	Quarter 2 Targets	Quarter 2 Actual Performance	Quality Assurance by Monitoring and Evaluation	Internal Audit Findings /Comments for Quarter 2
	To plan, coordinate & support sports and recreation programmes in the district.	To strengthen civic pride and patriotism amongst communities in the district and contribute to social cohesion and nation brand ambassadorship through sport.	Conduct four (4) tourism awareness campaigns (i.e. 1 per local municipality per quarter) by 30 June 2024.	Number of tourism awareness campaigns (i.e. 1 per local municipality per year) conducted by 30 June 2024.	4 Tourism awareness campaigns in 2022/23	Conduct four (4) tourism awareness campaigns (i.e. 1 per local municipality per year) by 30 June 2024.	Conduct one (1) tourism awareness campaigns (i.e. 1 per local municipality per year) by 31 December 2023.	Report on one (1) Tourism Awareness Campaign is prepared and submitted	Report on the tourism awareness campaign have been provided	Achieved
3.3(a)	To promote & develop the tourism sector in the District.	To continuously plan and implement tourism sector related programmes and initiatives in collaboration with all key stakeholders within the district.	Participate in at least one (1) local and / or international tourism show / expo by 30 June 2024.	Number of local and / or international tourism shows / expos participated in by 30 June 2024.	1 Local Tourism Shows attended in 2022/23	Participate in at least one (1) local and / or international tourism show / expo by 30 June 2024.	N/A	KPI in progress, No Projection for the 2nd quarter of 2023/2024	N/A	N/A
3.3(b)			Publicize two (2) advertisements on promotion of tourism in the district by 30 June 2024.	Number of advertisements on promotion of tourism in the district publicized on dedicated tourism publications by 30 June 2024.	1 Advertisement placed in 2022/23	Publicize two (2) advertisements on promotion of tourism in the district by 30 June 2024.	Publicize one (1) advertisements on promotion of tourism in the district by 31 December 2023.	An advert on promotion of Tourism in the District was placed in Vaal Ster, see attachment.	Advert on Ster dated 19-25 December 2023 has been provided	Achieved
3.3(c)	To promote & develop the tourism sector in the District.	To continuously plan and implement tourism sector related programmes and initiatives in collaboration with all key stakeholders within the district.	Identify and provide dedicated entrepreneurial support to one (1) SMME owned by women and / or disabled persons in the district by 30 June 2024.	Number of SMME owned by women and / or disabled persons in the district identified and provided with dedicated entrepreneurial support by 30 June 2024	N/A	Identify and provide dedicated entrepreneurial support to one (1) SMME owned by women and / or disabled persons in the district by 30 June 2024.	N/A	KPI in progress, No Projection for the 2nd quarter of 2023/2024	N/A	N/A

Key Performance Area 3: Local Economic Development										
PERFORMANCE OBJECTIVES AND INDICATORS						ANNUAL PERFORMANCE TARGETS AND FEEDBACK ON ACTUAL PERFORMANCE				
FOR THE PERIOD 1 JULY 2023 – 30 JUNE 2024										
ID	Strategic Objective	Strategies	Key Performance Indicator (KPI)	Unit of Measurement	Baseline 2022/23	Annual Target 2023/24	Quarter 2 Targets	Quarter 2 Actual Performance	Quality Assurance by Monitoring and Evaluation	Internal Audit Findings /Comments for Quarter 2
3.3(d)			Publicize two (2) advertisements on promotion of tourism in the district by 30 June 2023.	Number of advertisements on promotion of tourism in the district publicized on dedicated tourism publications by 30 June 2023.	1 Advertisement placed in 2021/22	Publicize two (2) advertisements on promotion of tourism in the district by 30 June 2023.	Publicize one (1) advertisements on promotion of tourism in the district by 31 December 2022.	Achieved:Advertisement on promotion of tourism in the district was placed in sowetan, see attachment.	No Evidence provided	Not Achieved
3.4	To promote and support the development of vulnerable groups in the district.	Support one (1) agro-processing/ production support unit initiatives / projects by 30 June 2024.	Number of agro-processing production support unit initiatives/ projects by 30 June 2024.	One (1) agro-processing supported in 2022/23	Support one (1) agro-processing/ production support unit initiatives / projects by 30 June 2024.	N/A	N/A	KPI in progress, No Projection for the 2nd quarter of 2023/2024	N/A	N/A
3.5	To support development of emerging farmers in the district into mainstream farming	Identify and provide dedicated support to four (4) social development initiatives/ establishments/ organisations/ individuals in the District by 30 June 2024	Number of social development initiatives/ establishments supported with equipment's/ funding or assistance within the district by 30 June 2024	Four social development initiatives supported in 2022/23	Identify and provide dedicated support to four (4) social development initiatives/ establishments/ organisations/ individuals in the District by 30 June 2024.	Provide dedicated support to one (1) social development initiatives/ establishments with equipment's/ funding or assistance in within the district by 30 September 2023.	Provide dedicated support to one (1) social development initiatives/ establishments with equipment's/ funding or assistance in within the district by 30 December 2023.	KPI in progress, Equipment for house of Love is procured pending dillivery, see attached requisition.	Requisition form sheet no 10157; Request letter dated 29 May 2023 and social development form 12 has been provided .	Not Achieved

Key Performance Area 4: Financial Management & Viability

PERFORMANCE OBJECTIVES AND INDICATORS

ANNUAL PERFORMANCE TARGETS AND FEEDBACK ON ACTUAL PERFORMANCE

FOR THE PERIOD 1 JULY 2023 – 30 JUNE 2024

ID	Strategic Objective	Strategies	Key Performance Indicator (KPI)	Unit of Measurement	Baseline	Baseline 2022/23	Annual Target 2023/24	Quarter 2 Targets	Quarter 2 Actual Performance	Quality Assurance by Monitoring and Evaluation	Internal Audit Findings /Comments for Quarter 2
4.1(a)	To secure sound financial management practices that enhance financial viability & compliance with the requirements of MFMA & other relevant legislation	Plan, implement, monitor and report on financial management activities in accordance with MFMA, its associated regulations and prescribed accounting norms and standards.	The following Budget related policies reviewed and submitted for approval by Council by 31 May 2024: <ul style="list-style-type: none"> • Asset Management Policy; • Banking & Investment Policy; • Funding & Reserves Policy; • Budget Virements Policy; • Budget & Reporting Policy; and Supply Chain Management Policy 	Reviewed draft of the following Budget related policies and proof of their submission to Council for approval by 31 May 2023/24 <ul style="list-style-type: none"> • Asset Management Policy; • Banking & Investment Policy; • Funding & Reserves Policy; • Budget Virements Policy; • Budget & Reporting Policy; and Supply Chain Management Policy 	Current: - <ul style="list-style-type: none"> • Asset Management Policy; • Banking & Investment Policy; • Funding & Reserves Policy; • Budget Virements Policy; • Budget & Reporting Policy; and Supply Chain Management Policy 	Review and submit the following Budget related policies for approval by Council by 31 May 2024: <ul style="list-style-type: none"> • Asset Management Policy; • Banking & Investment Policy; • Funding & Reserves Policy; • Budget Virements Policy; • Budget & Reporting Policy; and Supply Chain Management Policy 	N/A	N/A	Not Applicable	N/A	N/A

Key Performance Area 4: Financial Management & Viability											
PERFORMANCE OBJECTIVES AND INDICATORS						ANNUAL PERFORMANCE TARGETS AND FEEDBACK ON ACTUAL PERFORMANCE					
FOR THE PERIOD 1 JULY 2023 – 30 JUNE 2024											
ID	Strategic Objective	Strategies	Key Performance Indicator (KPI)	Unit of Measurement	Baseline	Baseline 2022/23	Annual Target 2023/24	Quarter 2 Targets	Quarter 2 Actual Performance	Quality Assurance by Monitoring and Evaluation	Internal Audit Findings /Comments for Quarter 2
4.1(b)	To secure sound financial management practices that enhance financial viability & compliance with the requirements of MFMA & other relevant legislation	Plan, implement, monitor and report on financial management activities in accordance with MFMA, its associated regulations and prescribed accounting norms and standards.	The following Financial Management and / or Accounting policies developed and annually reviewed and submitted for approval by Council by 31 May 2024: <ul style="list-style-type: none"> • Debtors / Receivables Policy; • Bad Debts & Debt Impairment Policy; • Subsequent Events Policy; • Provisions, Contingencies & Accruals Policy; • Unauthorised, Irregular, Fruitless & Wasteful Expenditure Policy; • Commitments Policy 	Reviewed draft of the following Financial Management and / or Accounting policies developed and annually reviewed and proof of their submission to Council for approval by 31 May 2024: <ul style="list-style-type: none"> • Debtors / Receivables Policy; • Bad Debts & Debt Impairment Policy; • Subsequent Events Policy; • Provisions, Contingencies & Accruals Policy; • Unauthorised, Irregular, Fruitless & Wasteful Expenditure Policy; • Commitments Policy 	2022-23 Financial Management and Accounting policies	Develop, annually review and submit the following Financial Management and / or Accounting policies for approval by Council by 31 May 2024: <ul style="list-style-type: none"> • Debtors / Receivables Policy; • Bad Debts & Debt Impairment Policy; • Subsequent Events Policy; • Provisions, Contingencies & Accruals Policy; • Unauthorised, Irregular, Fruitless & Wasteful Expenditure Policy; • Commitments Policy 	N/A	N/A	Not Applicable	N/A	N/A

Key Performance Area 4: Financial Management & Viability											
PERFORMANCE OBJECTIVES AND INDICATORS						ANNUAL PERFORMANCE TARGETS AND FEEDBACK ON ACTUAL PERFORMANCE					
FOR THE PERIOD 1 JULY 2023 – 30 JUNE 2024											
ID	Strategic Objective	Strategies	Key Performance Indicator (KPI)	Unit of Measurement	Baseline	Baseline 2022/23	Annual Target 2023/24	Quarter 2 Targets	Quarter 2 Actual Performance	Quality Assurance by Monitoring and Evaluation	Internal Audit Findings /Comments for Quarter 2
4.1(c)	To secure sound financial management practices that enhance financial viability & compliance with the requirements of MFMA & other relevant legislation	Plan, implement, monitor and report on financial management activities in accordance with MFMA, its associated regulations and prescribed accounting norms and standards.	100% of suppliers' and service providers' invoices received throughout the year paid within 30 days of receipt where there is no disputed delivery of goods / services each year by 30 June 2024.	% of suppliers' and service providers' invoices received throughout the year paid within 30 days of receipt where there is no disputed delivery of goods / services each year by 30 June 2024.	2022/23 Creditors Age Analysis Reports.	Pay 100% of valid suppliers' and service providers' invoices received throughout the year within 30 days of receipt where there is no disputed delivery of goods / services each year by 30 June 2024.	Pay 100% of valid suppliers' and service providers' invoices received throughout the quarter within 30 days of receipt where there is no disputed delivery of goods / services each year by 30 September 2023.	Pay 100% of valid suppliers' and service providers' invoices received throughout the quarter within 30 days of receipt where there is no disputed delivery of goods / services each year by 31 December 2023.	Achieved: All invoices received paid within the 30 Days legislative period	Creditors payments statistics per supplier CAR23003 (HR994) 20 November 2023, 05 December 2023, 04 January 2024	Not Achieved
4.1(d)	To secure sound financial management practices that enhance financial viability & compliance with the requirements of MFMA & other relevant legislation	Plan, implement, monitor and report on financial management activities in accordance with MFMA, its associated regulations and prescribed accounting norms and standards.	100% cash-backed annual budgets prepared and submitted to Council for approval by 31 May 2024.	% cash-backed annual budgets prepared and proof of submission to Council for approval by 31 May 2024.	2022/23 Approved Budget	Prepare annual budgets that are 100% cash-backed and submit to Council for approval by 31 May 2024.	N/A	N/A	Not Applicable	N/A	N/A

Key Performance Area 4: Financial Management & Viability											
PERFORMANCE OBJECTIVES AND INDICATORS						ANNUAL PERFORMANCE TARGETS AND FEEDBACK ON ACTUAL PERFORMANCE					
FOR THE PERIOD 1 JULY 2023 – 30 JUNE 2024											
ID	Strategic Objective	Strategies	Key Performance Indicator (KPI)	Unit of Measurement	Baseline	Baseline 2022/23	Annual Target 2023/24	Quarter 2 Targets	Quarter 2 Actual Performance	Quality Assurance by Monitoring and Evaluation	Internal Audit Findings /Comments for Quarter 2
4.1(e)			One (1) annual Audit File compliant with Annexure A of MFMA Circular 50 and Audit File schedules for each financial year prepared and signed- off by 31 August 2023.	Number of annual Audit File compliant with Annexure A of MFMA Circular 50 and Audit File schedules for each financial year prepared and signed- off by 31 August 2023.	2022/23 Audit File	Prepare and sign- off four (4) annual Audit Files compliant with Annexure A of MFMA Circular 50 and Audit File schedules for each financial year by 31 August 2023.	Prepare and sign- off four (4) annual Audit Files compliant with Annexure A of MFMA Circular 50 and Audit File schedules for each financial year by 31 August 2023.	N/A	Not Applicable	N/A	N/A
4.1(f)	To secure sound financial management practices that enhance financial viability & compliance with the requirements of MFMA & other relevant legislation	Plan, implement, monitor and report on financial management activities in accordance with MFMA, its associated regulations and prescribed accounting norms and standards.	One (1) set of Annual Financial Statements prepared in accordance with Generally Recognised Accounting Practices (GRAP) standards and section 122 of MFMA signed-off and submitted to the A-G by 31 August 2023	Number of sets of Annual Financial Statements prepared in accordance with Generally Recognised Accounting Practices (GRAP) standards and section 122 of MFMA signed-off and submitted to the A-G by 31 August 2023.	2022/23 Annual Financial Statements	Sign-off one (1) set of Annual Financial Statements prepared in accordance with Generally Recognised Accounting Practices (GRAP) standards and section 122 of MFMA submit to the A-G by 31 August 2023.	Sign-off one (1) set of Annual Financial Statements prepared in accordance with Generally Recognised Accounting Practices (GRAP) standards and section 122 of MFMA submit to the A-G by 31 August 2023.	N/A	Not Applicable	N/A	N/A

Key Performance Area 4: Financial Management & Viability											
PERFORMANCE OBJECTIVES AND INDICATORS						ANNUAL PERFORMANCE TARGETS AND FEEDBACK ON ACTUAL PERFORMANCE					
FOR THE PERIOD 1 JULY 2023 – 30 JUNE 2024											
ID	Strategic Objective	Strategies	Key Performance Indicator (KPI)	Unit of Measurement	Baseline	Baseline 2022/23	Annual Target 2023/24	Quarter 2 Targets	Quarter 2 Actual Performance	Quality Assurance by Monitoring and Evaluation	Internal Audit Findings /Comments for Quarter 2
4.1(g)	To secure sound financial management practices that enhance financial viability & compliance with the requirements of MFMA & other relevant legislation	Plan, implement, monitor and report on financial management activities in accordance with MFMA, its associated regulations and prescribed accounting norms and standards.	Twelve (12) monthly budget statement reports and four (4) quarterly financial reports prepared, signed-off and submitted to the Executive Mayor by 30 June 2024.	Number of monthly budget statement reports and quarterly financial reports prepared, signed-off and submitted to the Executive Mayor by 30 June 2024.	12 Monthly budget statement reports and 4 quarterly financial reports in 2022/23.	Prepare and submit to Executive Mayor by 30 June 2023, twelve (12) signed-off monthly budget statement reports and four (4) quarterly financial reports by 30 June 2024.	Prepare and submit to Executive Mayor by 30 June 2023, three (3) signed-off monthly budget statement reports and one (1) quarterly financial report by 30 September 2023.	Prepare and submit to Executive Mayor by 30 June 2023, three (3) signed-off monthly budget statement reports and one (1) quarterly financial report by 31 December 2023.	Achieved: Oct & Nov in file. December evidence supplied electronically after month end	The municipal in-year reports and supporting tables, Quality certificates & monthly c schedule 2023-24 to 2025-26 MTREF have been provided	Achieved
4.1(h)			Twelve (12) monthly bank reconciliation statements of all bank accounts prepared and signed-off 30 June 2024.	Number of monthly bank reconciliation statements of all bank accounts prepared and signed-off 30 June 2024.	12 signed-off monthly bank reconciliation statement of all bank accounts in 2022/23.	Prepare and sign-off twelve (12) monthly bank reconciliation statements of all bank accounts by 30 June 2024.	Prepare and sign-off three (3) monthly bank reconciliation statements of all bank accounts by 30 September 2023.	Prepare and sign-off three (3) monthly bank reconciliation statements of all bank accounts by 31 December 2023.	Achieved: Oct & Nov in file. December evidence supplied electronically after month end	Cashbook reconciliation statements FFB 00501 (IR006) dated 05 November 2023, 10 November 2023, & 7 December 2023	Achieved
4.1(i)	To secure sound financial management practices that enhance financial viability & compliance with the requirements of MFMA & other relevant legislation	Plan, implement, monitor and report financial management activities in accordance with MFMA, its associated regulations and prescribed accounting norms and standards.	100% of all monthly payment vouchers and accompanying supporting documents of filed, registered and kept in safe custody within 30 days of the end of each month throughout 2023/24 financial year.	% of all monthly payment vouchers and accompanying supporting documents of filed, registered and kept in safe custody within 30 days of the end of each month throughout 2023/24 financial year.	Monthly payment vouchers and accompanying supporting documents of filed, registered and kept in safe custody within 30 days in 2022/23	100% of all monthly payment vouchers and accompanying supporting documents of filed, registered and kept in safe custody within 30 days of the end of each month throughout 2023/24 financial year.	100% of all monthly payment vouchers and accompanying supporting documents of filed, registered and kept in safe custody within 30 days of the end of each month throughout this quarter	100% of all monthly payment vouchers and accompanying supporting documents of filed, registered and kept in safe custody within 30 days of the end of each month throughout this quarter	Achieved: All Voucher filed	Memorandum from expenditure unit has been provided for the month October, November & December 2023	Achieved

Key Performance Area 4: Financial Management & Viability											
PERFORMANCE OBJECTIVES AND INDICATORS						ANNUAL PERFORMANCE TARGETS AND FEEDBACK ON ACTUAL PERFORMANCE					
FOR THE PERIOD 1 JULY 2023 – 30 JUNE 2024											
ID	Strategic Objective	Strategies	Key Performance Indicator (KPI)	Unit of Measurement	Baseline	Baseline 2022/23	Annual Target 2023/24	Quarter 2 Targets	Quarter 2 Actual Performance	Quality Assurance by Monitoring and Evaluation	Internal Audit Findings /Comments for Quarter 2
4.1(j)	To secure sound financial management practices that enhance financial viability & compliance with the requirements of MFMA & other relevant legislation	Plan, implement, monitor and report financial management activities in accordance with MFMA, its associated regulations and prescribed accounting norms and standards.	2 biannual assets verification performed and asset registers updated with all assets movements, and report any damaged / missing items by 30 June 2024.	Number of biannual assets verification performed and asset registers updated with all assets movements, and report any damaged / missing items by 30 June 2024.	2 biannual assets verification performed and asset registers updated with all assets in 2022/23	2 biannual assets verification performed and asset registers updated with all assets movements, and report any damaged / missing items by 30 June 2024.	N/A	1 biannual assets verification performed and asset registers updated with all assets movements, and report any damaged / missing items by 31 December 2023.	Not Achieved: No Bi-Annual asset verification was done	No evidence provided	Not achieved
4.1(k)	To secure sound financial management practices that enhance financial viability & compliance with the requirements of MFMA & other relevant legislation	Plan, implement, monitor and report financial management activities in accordance with MFMA, its associated regulations and prescribed accounting norms and standards.	Nil / Zero amount of unauthorised, irregular and fruitless & wasteful expenditure incurred due to non-compliance to the municipality's Supply Chain Management Policy, Supply Chain Management Regulations, 2005 and the MFMA by 30 June 2024	Amount of unauthorised, irregular and fruitless & wasteful expenditure incurred due to non-compliance to the municipality's Supply Chain Management Policy, Supply Chain Management Regulations, 2005 and the MFMA by 30 June 2024	2022-23 report on Nil / Zero amount of unauthorized, irregular and fruitless & wasteful expenditure	Nil / Zero amount of unauthorised, irregular and fruitless & wasteful expenditure incurred due to non-compliance to the municipality's Supply Chain Management Policy, Supply Chain Management Regulations, 2005 and the MFMA by 30 June 2024	Nil / Zero amount of unauthorized, irregular and fruitless & wasteful expenditure incurred due to non-compliance to the municipality's Supply Chain Management Policy, Supply Chain Management Regulations, 2005 and the MFMA by 30 September 2023	Nil / Zero amount of unauthorized, irregular and fruitless & wasteful expenditure incurred due to non-compliance to the municipality's Supply Chain Management Policy, Supply Chain Management Regulations, 2005 and the MFMA by 31 December 2023.	Not Achieved: See UIFW Register	Memorandum from expenditure unit dated October, November & December 2023 & UIFW register has been provided.	Not Achieved

Key Performance Area 5: Good Governance & Public Participation

PERFORMANCE OBJECTIVES AND INDICATORS

ANNUAL PERFORMANCE TARGETS AND FEEDBACK ON ACTUAL PERFORMANCE

FOR THE PERIOD 1 JULY 2023 – 30 JUNE 2024

ID	Strategic Objective	Strategies	Key Performance Indicator (KPI)	Unit of Measurement	Baseline 2022/23	Annual Target 2023/24	Quarter 2 Targets	Quarter 2 Actual Performance	Quality Assurance by Monitoring and Evaluation	Internal Audit Findings /Comments for Quarter 2
5.1(a)	To enforce, promote and adhere to Good Governance practices by complying with prescribed laws and regulations at all levels within the organisation.	Fully comply with the provisions of the municipality's Performance Management System from planning to report.	Top-Layer SDBIP for each financial year submitted to the Executive Mayor within 14 days of approval of the budget and approved by the Executive Mayor within 28 days after approval of the annual budget.	Number of SDBIP for each financial year submitted to the Executive Mayor within 14 days of approval of the budget and approved by the Executive Mayor within 28 days after approval of the annual budget.	2022/23 Top-Layer SDBIP	Submit Top-Layer SDBIP for 2023/24 financial year to the Executive Mayor within 14 days of approval of the budget and approved by the Executive Mayor within 28 days after approval of the annual budget.	N/A	N/A	N/A	Not Applicable
5.1(b)			Five (4) signed Performance Agreements & Plans for the Municipal Manager and four (4) senior managers concluded for 2022/23 financial year by 31 July 2023.	5 Performance Agreements & Plans for 2023/24	2022/23 Performance Agreements & Plans.	Conclude five (5) signed Performance Agreements & Plans for the Municipal Manager and four (4) senior managers for 2021/21 financial year by 31 July 2023.	N/A	N/A	N/A	Not Applicable

Key Performance Area 5: Good Governance & Public Participation

PERFORMANCE OBJECTIVES AND INDICATORS						ANNUAL PERFORMANCE TARGETS AND FEEDBACK ON ACTUAL PERFORMANCE				
FOR THE PERIOD 1 JULY 2023 – 30 JUNE 2024										
ID	Strategic Objective	Strategies	Key Performance Indicator (KPI)	Unit of Measurement	Baseline 2022/23	Annual Target 2023/24	Quarter 2 Targets	Quarter 2 Actual Performance	Quality Assurance by Monitoring and Evaluation	Internal Audit Findings /Comments for Quarter 2
5.1(c)	To enforce, promote and adhere to Good Governance practices by complying with prescribed laws and regulations at all levels within the organisation.	Fully comply with the provisions of the municipality's Performance Management System from planning to report.	Four (4) quarterly performance assessment reports for the Municipal Manager and four (4) senior managers concluded and signed-off not later than 30 days after the end of each quarter and 1 annual performance report for signed-off and submitted to the Auditor- General by 31 August 2023.	Number of quarterly performance assessment reports for the Municipal Manager and four (4) senior managers concluded and signed-off not later than 30 days after the end of each quarter and 1 annual performance report for signed-off and submitted to the Auditor- General by 31 August 2023.	Four (4) quarterly performance assessment reports of 2022/23	Four (4) quarterly performance assessment reports for the Municipal Manager and four (4) senior managers concluded and signed-off not later than 30 days after the end of each quarter and 1 annual performance report for signed-off and submitted to the Auditor- General by 31 August 2023.	One (1) quarterly performance assessment reports for the Municipal Manager and four (4) senior managers concluded and signed-off not later than 30 days after the end of quarter 1 of 2023/24.	Achieved	The following have been provided: Annexure A, Annexure B, Annexure C	Achieved
5.1(d)	To enforce, promote and adhere to Good Governance practices by complying with prescribed laws and regulations at all levels within the organisation.	Fully comply with the provisions of the municipality's Performance Management System from planning to report.	One (1) signed-off Mid- Term budget and performance assessment report for each financial year submitted to the Executive Mayor, Provincial & National Treasuries by 25 January 2024.	Number of signed-off Mid- Term budget and performance assessment report for each financial year submitted to the Executive Mayor, Provincial & National Treasuries by 25 January 2024	2022/23 signed-off Mid- Term budget and performance assessment report.	One (1) signed-off Mid- Term budget and performance assessment report for each financial year submitted to the Executive Mayor, Provincial & National Treasuries by 25 January 2024.	N/A	N/A	N/A	Not Applicable

Key Performance Area 5: Good Governance & Public Participation

PERFORMANCE OBJECTIVES AND INDICATORS

ANNUAL PERFORMANCE TARGETS AND FEEDBACK ON ACTUAL PERFORMANCE

FOR THE PERIOD 1 JULY 2023 – 30 JUNE 2024

ID	Strategic Objective	Strategies	Key Performance Indicator (KPI)	Unit of Measurement	Baseline 2022/23	Annual Target 2023/24	Quarter 2 Targets	Quarter 2 Actual Performance	Quality Assurance by Monitoring and Evaluation	Internal Audit Findings /Comments for Quarter 2
5.1(e)			One (1) audited annual report for each financial year submitted to Provincial Treasury, CoGTA and National Treasury by 31 January 2024.	Number of audited annual report for each financial year submitted to Provincial Treasury, CoGTA and National Treasury by 31 January 2024	2020/21 Audited annual report for each financial year submitted to Provincial Treasury, CoGTA and National Treasury by 31 January 2024	One (1) audited annual report for each financial year submitted to Provincial Treasury, CoGTA and National Treasury by 31 January 2024.	N/A	N/A	N/A	Not Applicable
5.2 (a)	To promote effective, public consultation, regular communication with communities.	Ensure that the municipality's information is regularly communicate to communities directly and also through various platforms such as municipal website, notice boards, newspapers, etc.	Twelve (12) content updates (i.e. 1 per month for each financial year) of the municipality's website done by 30 June 2024.	Number of content updates (i.e. 1 per month for each financial year) of the municipality's website done by 30 June 2024	12 Monthly content updates is 2022/23.	Do twelve (12) content updates (i.e. 1 per month for each financial year) of the municipality's website by 30 June 2024.	Do three (3) content updates (i.e. 1 per month for each financial year) of the municipality's website by 31 December 2023.	Achieved: 3 content updates was uploaded to the website	Screenshot of website has been provided.	Achieved
5.2(b)	To promote effective, public consultation, regular communication with communities.	Ensure that the municipality's information is regularly communicate to communities directly and also through various platforms such as municipal website, notice boards, newspapers, etc.	Four (4) IDP Public Participation meetings and one (1) IDP Rep Forum meetings convened by 30 June 2024.	Number of IDP Public Participation meetings and number of IDP Rep Forum meetings convened by 30 June 2024.	4 IDP Public Participation Meetings, 1 IDP Steering Committee Meetings held in 2022/23	Convene four (4) IDP Public Participation meetings and one (1) IDP Rep Forum meetings by 30 June 2024.	N/A	N/A	N/A	Not Applicable

Key Performance Area 5: Good Governance & Public Participation

PERFORMANCE OBJECTIVES AND INDICATORS

ANNUAL PERFORMANCE TARGETS AND FEEDBACK ON ACTUAL PERFORMANCE

FOR THE PERIOD 1 JULY 2023 – 30 JUNE 2024

ID	Strategic Objective	Strategies	Key Performance Indicator (KPI)	Unit of Measurement	Baseline 2022/23	Annual Target 2023/24	Quarter 2 Targets	Quarter 2 Actual Performance	Quality Assurance by Monitoring and Evaluation	Internal Audit Findings /Comments for Quarter 2
5.2(c)			Four (4) community awareness campaigns and civic education held by 30 June 2024.	Number of community awareness campaigns and civic education held by 30 June 2024.	1 x Civic Education held in 2022/23	Hold four (4) community awareness campaigns and civic education by 30 June 2024.	Hold one (1) community awareness campaigns and civic education by 31 December 2023.	Achieved: 1X Anti-crime Awareness Campaign held on 03 November 2023 in Heilbron, Ngwathe Local Municipality. 1X Human Trafficking Awareness Campaign in Viljoenskroon, Mqghaka LM held on 28 November 2023	Report on the anti-crime awareness campaign held at the SAPS Hall on Heilbron, Ngwathe LM on the 3rd November 2023; Report on the human trafficking awareness campaign held at the viljoenskroon town in Mqghaka LM on the 28th of November 2023 & Attendance registers have been provided.	Achieved

Key Performance Area 5: Good Governance & Public Participation

PERFORMANCE OBJECTIVES AND INDICATORS

ANNUAL PERFORMANCE TARGETS AND FEEDBACK ON ACTUAL PERFORMANCE

FOR THE PERIOD 1 JULY 2023 – 30 JUNE 2024

ID	Strategic Objective	Strategies	Key Performance Indicator (KPI)	Unit of Measurement	Baseline 2022/23	Annual Target 2023/24	Quarter 2 Targets	Quarter 2 Actual Performance	Quality Assurance by Monitoring and Evaluation	Internal Audit Findings /Comments for Quarter 2
5.3	To support & capacitate Councillors, Ward Committees & Community Development workers in an effort to enhance governance in within the municipality.	Provide regular workshops & training with the view of capacity building to Councillors, Ward Committees & Community Development workers so as to enhance the system of cooperative governance within the district.	Four (4) workshops & training, four (4) Speaker's Imbizos, one (1) Ward Committee Conferences, one (1) CDW Conferences convened by 30 June 2024	Number of workshops & training, Speaker's Imbizos, Ward Committee Conferences, CDW Conferences convened by 30 June 2024.	2 x councilors' training workshops were held, 1 x Civic Education (Older Persons and their Rights, 1 x training for Ward Committees on Public Participation in Local Governance held, 1 x Wellness Workshop for Councillors on Financial Wellbeing held, 1 x workshop & training (Ward committees" training held, 1 x Speaker's Imbizo held and 2 x Civic Education held in 2021/22	Convene four (4) workshops & training, four (4) Speaker's Imbizos, one (1) Ward Committee Conferences, one (1) CDW Conferences by 30 June 2024.	Convene one (1) workshop & training, one (1) Speaker's Imbizo, and one (1) CDW Conferences by 31 December 2023.	2X Speaker's Imbizo held in Oranjeville, Metsimaholo LM on 24 November 2023 and in Cornelia, Mafube LM on 29 November 2023 1X Ward Committees Training held in Villiers, Mafube LM on 08 December 2023	The following have been provided: Report on Speaker's Imbizo held in Oranjeville, Metsimaholo LM on 24 November 2023 and in Cornelia, Mafube LM on 29 November 2023, Report on Ward Committees Training held in Villiers, Mafube LM on 08 December 2023 & attendance register.	Achieved
5.4(a)	To promote and facilitate Intergovernmental Relations amongst stakeholders in the district.	Facilitate compliance with the principles of co-operative government and intergovernmental relations in the district.	Two (2) District Coordination Forum (DCF) meetings convened by 30 June 2024.	Number of District Coordination Forum (DCF) meetings convened by 30 June 2024.	Two (2) DCF Meetings in 2022/23	Convene two (2) District Coordination Forum (DCF) meetings by 30 June 2024.	Convene one (1) District Coordination Forum (DCF) meeting by 31 December 2023	Not Achieved	No evidence provided	Not Achieved

Key Performance Area 5: Good Governance & Public Participation

PERFORMANCE OBJECTIVES AND INDICATORS

ANNUAL PERFORMANCE TARGETS AND FEEDBACK ON ACTUAL PERFORMANCE

FOR THE PERIOD 1 JULY 2023 – 30 JUNE 2024

ID	Strategic Objective	Strategies	Key Performance Indicator (KPI)	Unit of Measurement	Baseline 2022/23	Annual Target 2023/24	Quarter 2 Targets	Quarter 2 Actual Performance	Quality Assurance by Monitoring and Evaluation	Internal Audit Findings /Comments for Quarter 2
5.4(b)			Two (2) Technical IGR meetings convened by 30 June 2024.	Number of Technical IGR meetings convened by 30 June 2024	8 Technical IGR meeting was held in 2022/23.	Convene two (2) Technical IGR meetings convened by 30 June 2024.	Convene one (1) Technical IGR meetings convened by 31 December 2023	Technical IGR meeting was held on 15/08/2023	Evidence not in line with KPI target	Not Achieved
5.4(c)			Four (4) Municipal Manager's Forum meetings convened by 30 June 2024..	Number of Municipal Manager's Forum meetings convened by 30 June 2024.	1 Municipal Manager's Forum meetings held in 2022/23.	Convene four (4) Municipal Manager's Forum meetings by 30 June 2024.	Convene one (1) Municipal Manager's Forum meetings by 31 December 2023.	Not Achieved	No evidence provided	Not Achieved
5.4(d)	To promote and facilitate Intergovernmental Relations amongst stakeholders in the district.	Facilitate compliance with the principles of co-operative government and intergovernmental relations in the district.	Two (2) District LED Forum meetings convened by 30 June 2024.	Number of District LED Forum meetings convened by 30 June 2024.	1 District LED Forum was held in 2022/23.	Convene two (2) District LED Forum meetings by 30 June 2024.	Convene one (1) District LED Forum meetings by 31 December 2023.	One District Forum meeting was held on the 07 November 2023 in Council Chambers of Fezile Dabi District Municipality, see attachment.	Memo dated 31 Dec 2023; Invitation dated 24 October 2023; Report on the District LED Forum & attendance Register dated 7 November has been provided.	Achieved
5.4 (e)			Convene Two (2) District Agricultural Forum meetings by 30 June 2024.	Number of District Agricultural Forum meetings convened by 30 June 2024.	2 District Agricultural Forum meetings held in 2022/ 2023.	Convene two (2) District Agricultural Forum meetings by 30 June 2024.	Convene one (1) District Agricultural Forum meetings by 31 December 2023.	One District Forum meeting was held on the 07 November 2023 in Council Chambers of Fezile Dabi District Municipality, see attachment.	Memo dated 31 Dec 2023; Invitation dated 24 October 2023; Report on the District LED Forum & attendance Register dated 7 November has been provided.	Achieved

Key Performance Area 5: Good Governance & Public Participation

PERFORMANCE OBJECTIVES AND INDICATORS						ANNUAL PERFORMANCE TARGETS AND FEEDBACK ON ACTUAL PERFORMANCE				
FOR THE PERIOD 1 JULY 2023 – 30 JUNE 2024										
ID	Strategic Objective	Strategies	Key Performance Indicator (KPI)	Unit of Measurement	Baseline 2022/23	Annual Target 2023/24	Quarter 2 Targets	Quarter 2 Actual Performance	Quality Assurance by Monitoring and Evaluation	Internal Audit Findings /Comments for Quarter 2
5.4(f)			Convene Two (2) District Tourism Forum meetings by 30 June 2024.	Number of District Tourism Forum meetings convened by 30 June 2024.	2 District Tourism Forum meetings held in 2022/2023	Convene two (2) District Tourism Forum meetings by 30 June 2024.	Convene one (1) District Tourism Forum meetings by 31 December 2023.	One District Forum meeting was held on the 07 November 2023 in Council Chambers of Fezile Dabi District Municipality, see attachment.	Memo dated 31 Dec 2023; Invitation dated 24 October 2023; Report on the District LED Forum & attendance Register dated 7 November has been provided.	Achieved
5.4 (g)			Convene Two (2) District Social Development meetings convened by June 2024.	Number of District Social Development meetings convened by 30 June 2024.	2 District Social Development meetings held in 2022/2023.	Convene two (2) District Social Development meetings by 30 June 2024.	Convene one (1) District Social Development meetings by 31 December 2023.	District Social Development Forum was held on the 12 December 2023 in Fezile Dabi District Municipality, see attached.	Email transcript dated 14 November 2023; Minutes dated 12 Dec 2023 have been provided.	Achieved
5.4(h)			Two (2) CFO Forum meetings convened by 30 June 2024.	Number of CFO Forum meetings convened by 30 June 2024	Zero (0) CFO Forum meetings convened in 2022/23	Convene two (2) CFO Forum meetings by 30 June 2024.	Convene one (1) CFO Forum meetings by 31 December 2023.	Not Achieved	No evidence provided	Not Achieved
5.4(i)			Four (4) Communications Forum meetings convened by 30 June 2024.	Number of Communications Forum meetings convened by 30 June 2024.	2 Communications Forum meetings convened in 2022/23.	Convene four (4) Communications Forum meetings by 30 June 2024.	Convene one (1) Communications Forum meetings by 31 December 2023.	Not Achieved	No evidence provided	Not Achieved

Key Performance Area 5: Good Governance & Public Participation

PERFORMANCE OBJECTIVES AND INDICATORS

ANNUAL PERFORMANCE TARGETS AND FEEDBACK ON ACTUAL PERFORMANCE

FOR THE PERIOD 1 JULY 2023 – 30 JUNE 2024

ID	Strategic Objective	Strategies	Key Performance Indicator (KPI)	Unit of Measurement	Baseline 2022/23	Annual Target 2023/24	Quarter 2 Targets	Quarter 2 Actual Performance	Quality Assurance by Monitoring and Evaluation	Internal Audit Findings /Comments for Quarter 2
5.4(j)	To promote and facilitate Intergovernmental Relations amongst stakeholders in the district.	Facilitate compliance with the principles of co-operative government and intergovernmental relations within the district.	Two (2) Energy Forum meetings convened by 30 June 2024.	Number of Energy Forum meetings convened by 30 June 2024.	Three (2) Energy Forum meetings convened in 2022/23.	Convene two (2) Energy Forum meetings convened by 30 June 2024.	Convene one (1) Energy Forum meeting convened by 31 December 2023.	Didtrict Energy Forum was held on the 30 November 2023 in Fezile Dabi District Municipality.	DEF Meeting dated 30 November 2023 and attendance register have been provided.	Achieved
5.4(k)			four (4) Corporate Support Services Forum meetings by 30 June 2024.	Number of Corporate Support Services Forum meetings convened by 30 June 2024.	Two (2) Corporate Support Services Forum meetings held in 2022/23	Convene four (4) Corporate Support Services Forum meetings by 30 June 2024.	Convene one (1) Corporate Support Services Forum meetings by 31 December 2023.	Achieved - One (1) Corporate Support Services Forum meeting was held on 28 November 2023	Minutes and attendnace register dated 28 November 2023 have been provided.	Not Achieved
5.4(l)			Four (4) District PMS Forum meetings convened by 30 June 2024.	Number of District PMS Forum meetings convened by 30 June 2024.	4 Back to Basics meetings were held in 2022/23	Convene four (4) District PMS Forum meetings by 30 June 2024.	Convene one (1) District PMS Forum meetings by 31 December 2023.	Not achieved	No evidence provided	Not Achieved
5.4(m)	To promote and facilitate Intergovernmental Relations amongst stakeholders in the district.	Facilitate compliance with the principles of co-operative government and intergovernmental	Two (2) Water Sector Forum meetings convened by 30 June 2024.	Number of Water Sector Forum meetings convened by 30 June 2024.	2 Water Sector Forum meeting held in 2022/23	Convene two (2) Water Sector Forum meetings by 30 June 2024.	Convene one (1) Water Sector Forum meetings by 31 December 2023.	Not achieved	No evidence provided	Not Achieved

Key Performance Area 5: Good Governance & Public Participation

PERFORMANCE OBJECTIVES AND INDICATORS

ANNUAL PERFORMANCE TARGETS AND FEEDBACK ON ACTUAL PERFORMANCE

FOR THE PERIOD 1 JULY 2023 – 30 JUNE 2024

ID	Strategic Objective	Strategies	Key Performance Indicator (KPI)	Unit of Measurement	Baseline 2022/23	Annual Target 2023/24	Quarter 2 Targets	Quarter 2 Actual Performance	Quality Assurance by Monitoring and Evaluation	Internal Audit Findings /Comments for Quarter 2
5.4(n)		relations within the district.	Four (4) Disaster Management Forum meetings convened by 30 June 2024.	Number of Disaster Management Forum meetings convened by 30 June 2024.	3 Disaster Management meetings held in 2022/23	Convene four (4) Disaster Management Forum meetings by 30 June 2024.	Convene one (1) Disaster Management Forum meetings by 30 December 2023.	Achieved: One (1) Disaster Management Forum Meeting was held on the 7th December 2023	Invitation dated 29 November 2023; attendance register and agenda dated 07 December 2023 have been provided.	Achieved
5.5(a)	To ensure effective oversight over the affairs of the municipality.	Facilitate continuous oversight over the performance of the municipality by designated oversight structures of the council.	Four (4) Internally Audited quarterly performance reports of the Municipal Manager and 4 Senior Managers and draft annual reports prepared and submitted to the Audit Committee & MPAC by 30 June 2024.	Number of Internally Audited quarterly performance reports of the Municipal Manager and 4 Senior Managers and draft annual reports prepared and submitted to the Audit Committee & MPAC by 30 June 2024.	4 quarterly performance reports and 1 draft annual report for 2022/23 internally audited in 2023/24.	Prepare and submit four (4) Internally Audited quarterly performance reports of the Municipal Manager and 4 Senior Managers and draft annual reports prepared and submitted to the Audit Committee & MPAC by 30 June 2024.	Prepare and submit one (1) Internally Audited quarterly performance reports of the Municipal Manager and 4 Senior Managers and draft annual reports prepared and submitted to the Audit Committee & MPAC by 31 December 2023	Achieved	First quarter performance report has been provided.	Achieved
5.5(b)			Four (4) quarterly Internal Audit reports on the assessment of the effectiveness of controls within the municipality submitted to the Audit – Committee by 30 June 2024.	Number of quarterly Internal Audit reports on the assessment of the effectiveness of controls within the municipality submitted to the Audit – Committee by 30 June 2024.	2 quarterly Internal Audit reports of 2022/23	Submit four (4) quarterly Internal Audit reports on the assessment of the effectiveness of controls within the municipality to the Audit – Committee by 30 June 2024.	Submit one (1) quarterly Internal Audit reports on the assessment of the effectiveness of controls within the municipality to the Audit – Committee by 31 December 2023.	1st Quarter Internal audit report completed for period under review	Internal audit report for the 1st quarter of 2023-24 FY has been provided	Achieved

Key Performance Area 5: Good Governance & Public Participation

PERFORMANCE OBJECTIVES AND INDICATORS						ANNUAL PERFORMANCE TARGETS AND FEEDBACK ON ACTUAL PERFORMANCE				
FOR THE PERIOD 1 JULY 2023 – 30 JUNE 2024										
ID	Strategic Objective	Strategies	Key Performance Indicator (KPI)	Unit of Measurement	Baseline 2022/23	Annual Target 2023/24	Quarter 2 Targets	Quarter 2 Actual Performance	Quality Assurance by Monitoring and Evaluation	Internal Audit Findings /Comments for Quarter 2
5.6	To build a risk conscious culture within the organisation.	Reduction of high risk levels to tolerable levels by performing regular risk assessment, updating risk registers and following up on implementation of risk treatment plans by departments	Four (4) quarterly risk assessments performed and risk register and risk mitigation plans subsequently updated by 30 June 2024.	Number of quarterly risk assessments performed and risk register and risk mitigation plans subsequently updated by 30 June 2024.	4 quarterly risk assessments performed in 2022/23.	Perform four (4) quarterly risk assessments and subsequently update risk register and risk mitigation plans by 30 June 2024.	Perform one (1) quarterly risk assessments and subsequently update risk register and risk mitigation plans by 31 December 2023.	Achieved: Risk report send to Risk Committee - no update available when submitting POE for audit purposes	Risk report has been provided	Achieved
5.7	To plan, coordinate & support sports and recreation programmes in the district.	To strengthen civic pride and patriotism amongst communities in the district and contribute to social cohesion and nation brand ambassadorship through sport.	Host or participate in one (1) annual OR Tambo Games in the district by 31 October each year.	Number of annual OR Tambo games hosted or participated in in the district by 31 October 2023.	Zero OR Tambo Reginal Games held in 2022/23.	Host or participate in one (1) annual OR Tambo Games in the district by 31 October 2023.	Host or participate in one (1) annual OR Tambo Games in the district by 31 October 2023.	Not Achieved	No evidence provided	Not Achieved

