



# Fezile Dabi

District Municipality

## Mid-Year Budget and Performance Assessment Report

**2024/25 TO 2026/27**

**MEDIUM TERM REVENUE AND EXPENDITURE FORECASTS**

## **In -year reporting**

### **This part deals with the process for the following:**

- In-year reports (Sec 71 Reports)
- Monthly budget statements
- Quarterly reports
- Mid-year budget and performance assessment (Sec 72 Reports)

The various sections of the MFMA recognises that effective service delivery is possible only with good-quality and timely management information. Such information allows management to be proactive, identify and solving problems as they arise.

In year reporting represents management accounting and avails information regarding programmes, projects and finances to managers in order to allow them to manage their departments and units effectively.

## **Mid-year budget and performance assessment**

- 72.** (1) the accounting office of a municipality must by **25 January** of each year-
- a) Assess the performance of the municipality during the first half of the financial year, taking into account –
    - i. The monthly budget statements referred to in section 71 for the first half of the financial year,
    - ii. The municipality’s service delivery performance during the first half of the year, and the service delivery targets and performance indicators set in the service delivery and budget implementation plan;
    - iii. The past year’s annual report, and progress on resolving problems identified in the annual report and A-G report.
  - b) submit a report on such assessment to-
    - i. the mayor of the municipality
    - ii. the national treasury; and
    - iii. the relevant provincial treasury
  - c) The accounting officer must a recommendation on whether to revise budget or not.

### 1.4.1 1 – Monthly Budget Statement Summary

DC20 Fezile Dabi - Table C1 Monthly Budget Statement Summary - Mid-Year Assessment									
Description	2023/24	Budget Year 2024/25							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	-	-	-	-	-	-	-		-
Service charges	-	-	-	-	-	-	-		-
Investment revenue	11 040	6 500	6 500	3 847	9 324	3 250	6 074	187%	6 500
Transfers and subsidies - Operational	178 541	182 354	182 354	59 423	135 105	91 177	43 928	0	182 354
Other own revenue	774	467	467	2 512	2 833	233	2 600	1113%	-
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>190 354</b>	<b>189 321</b>	<b>189 321</b>	<b>65 782</b>	<b>147 262</b>	<b>94 660</b>	<b>52 601</b>	<b>56%</b>	<b>189 321</b>
Employee costs	126 914	137 859	137 859	10 912	60 076	68 930	(8 854)	-13%	137 859
Remuneration of Councillors	7 929	8 626	8 626	675	4 224	4 313	(89)	-2%	8 626
Depreciation and amortisation	9 751	4 770	4 770	-	2 385	2 385	(0)	-0%	4 770
Interest	98	-	-	-	-	-	-		-
Inventory consumed and bulk purchases	2 433	3 120	3 120	70	813	1 560	(747)	-48%	3 120
Transfers and subsidies	1 634	2 140	2 140	173	437	1 070	(633)	-59%	2 140
Other expenditure	27 801	35 986	66 283	5 720	22 722	28 545	(5 823)	-20%	66 283
<b>Total Expenditure</b>	<b>176 559</b>	<b>192 501</b>	<b>222 798</b>	<b>17 550</b>	<b>90 657</b>	<b>106 803</b>	<b>(16 146)</b>	<b>-15%</b>	<b>222 798</b>
<b>Surplus/(Deficit)</b>	<b>13 795</b>	<b>(3 180)</b>	<b>(33 477)</b>	<b>48 232</b>	<b>56 605</b>	<b>(12 143)</b>	<b>68 748</b>	<b>-566%</b>	<b>(33 477)</b>
<b>Transfers and subsidies - capital (monetary allocations)</b>	<b>4 419</b>	<b>-</b>	<b>30 297</b>	<b>-</b>	<b>-</b>	<b>10 552</b>	<b>(10 552)</b>	<b>-100%</b>	<b>30 297</b>
<b>Transfers and subsidies - capital (in-kind)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>
Surplus/(Deficit) after capital transfers & contributions	18 215	(3 180)	(3 180)	48 232	56 605	(1 591)	58 196	-3658%	(3 180)
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-		-
Surplus/ (Deficit) for the year	18 215	(3 180)	(3 180)	48 232	56 605	(1 591)	58 196	-3658%	(3 180)
Capital expenditure & funds sources									
Capital expenditure	1 625	4 200	4 200	14	565	2 100	(1 535)	-73%	4 200
Capital transfers recognised	-	-	-	-	-	-	-		-
Borrowing	-	-	-	-	-	-	-		-
Internally generated funds	1 625	4 200	4 200	14	565	2 100	(1 535)	-73%	4 200
Total sources of capital funds	1 625	4 200	4 200	14	565	2 100	(1 535)	-73%	4 200
Financial position									
Total current assets	132 407	132 973	132 973		230 285				132 973
Total non current assets	102 523	90 786	90 786		100 703				90 786
Total current liabilities	16 770	6 814	6 814		58 579				6 814
Total non current liabilities	34 399	33 878	33 878		33 605				33 878
Community wealth/Equity	190 731	183 067	183 067		240 366				183 067
Cash flows									
Net cash from (used) operating	(77 798)	12 385	12 385	38 199	82 712	6 192	(76 520)	-1236%	12 385
Net cash from (used) investing	(1 628)	(4 200)	(4 200)	(14)	(565)	(2 100)	(1 535)	73%	(4 200)

Net cash from (used) financing Cash/cash equivalents at the month/year end	(381) 23 894	- 132 870	- 132 870	- 210 059	- 208 480	- 128 777	- (79 702)	-62%	- 134 517
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 R thousands	Ref 1	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>Revenue - Functional</b>		189 321	219 618	65 782	147 262	105 212	42 049	40%	219 618	189 321
<b>Governance and administration</b>		-	-	-	-	-	-	-	-	-
Executive and council		189 321	219 618	65 782	147 262	105 212	42 049	40%	219 618	189 321
Finance and administration										
Internal audit										
<b>Community and public safety</b>										
Community and social services										
Sport and recreation										
Public safety										
Housing										
Health										
<b>Economic and environmental services</b>										
Planning and development										
Road transport										
Environmental protection										
<b>Trading services</b>										
Energy sources										
Water management										
Waste water management										
Waste management										
<b>Other</b>	4									
<b>Total Revenue - Functional</b>	2	189 321	219 618	65 782	147 262	105 212	42 049	40%	219 618	189 321
<b>Expenditure - Functional</b>	-									
<b>Governance and administration</b>										
Executive and council										
Finance and administration										
Internal audit										
<b>Community and public safety</b>										
Community and social services										
Sport and recreation										
Public safety										
Housing										
Health										
<b>Economic and environmental services</b>										
Planning and development										
Road transport										
Environmental protection										
<b>Trading services</b>										
Energy sources										
Water management										
Waste water management										
Waste management										
<b>Other</b>										
<b>Total Expenditure - Functional</b>	3									
<b>Surplus/ (Deficit) for the year</b>										

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	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
<b>Revenue by Vote</b>	1									
Vote 01 - Council General										
Vote 02 - Executive Mayor		—	—	—	—	—	—	—		—
Vote 03 - Office Of The Speaker		—	—	—	—	—	—	—		—
Vote 04 - Mayoral Committee		—	—	—	—	—	—	—		—
Vote 05 - Municipal Manager		—	—	—	—	—	—	—		—
Vote 06 - Financial Services		—	—	—	—	—	—	—		—
Vote 07 - Information Technology		194 776	189 321	219 618	65 782	147 262	105 212	42 049	40.0%	219 618
Vote 08 - Project And Public Works		(2)	—	—	—	—	—	—		—
Vote 09 - Corporate Support Services		—	—	—	—	—	—	—		—
Vote 10 - Fire Services		—	—	—	—	—	—	—		—
Vote 11 - Disaster Management		—	—	—	—	—	—	—		—
Vote 12 - Environmental Health Services		—	—	—	—	—	—	—		—
Vote 13 - Environmental Management Unit		—	—	—	—	—	—	—		—
Vote 14 - Local Economic Development Sports And Tourism		—	—	—	—	—	—	—		—
Vote 15 - Other		—	—	—	—	—	—	—		—
<b>Total Revenue by Vote</b>	2	—	—	—	—	—	—	—		—
<b>Expenditure by Vote</b>	1	194 774	189 321	219 618	65 782	147 262	105 212	42 049	40.0%	219 618
Vote 01 - Council General										
Vote 02 - Executive Mayor										
Vote 03 - Office Of The Speaker		22 587	16 263	16 263	2 043	11 721	8 132	3 589	44.1%	16 263
Vote 04 - Mayoral Committee		7 649	8 530	8 530	482	2 554	4 265	(1 711)	-40.1%	8 530
Vote 05 - Municipal Manager		5 563	6 264	6 264	509	2 710	3 132	(423)	-13.5%	6 264
Vote 06 - Financial Services		2 706	4 296	4 296	206	1 229	2 148	(919)	-42.8%	4 296
Vote 07 - Information Technology		25 862	30 895	30 895	2 168	12 913	15 448	(2 535)	-16.4%	30 895
Vote 08 - Project And Public Works		23 133	25 511	25 511	2 117	11 033	12 755	(1 722)	-13.5%	25 511
Vote 09 - Corporate Support Services		3 760	4 809	4 809	125	2 206	2 404	(198)	-8.2%	4 809
Vote 10 - Fire Services		12 819	9 539	39 836	3 824	10 932	15 321	(4 389)	-28.6%	39 836
Vote 11 - Disaster Management		26 198	30 582	30 582	2 846	14 848	15 291	(443)	-2.9%	30 582
Vote 12 - Environmental Health Services		11 035	13 171	13 171	705	4 712	6 586	(1 873)	-28.4%	13 171
Vote 13 - Environmental Management Unit		4 293	4 793	4 793	384	2 261	2 397	(136)	-5.7%	4 793
Vote 14 - Local Economic Development Sports And Tourism		17 669	21 069	21 069	1 302	8 035	10 535	(2 500)	-23.7%	21 069
Vote 15 - Other		2 045	3 556	3 556	85	650	1 778	(1 128)	-63.4%	3 556
<b>Total Expenditure by Vote</b>	2	11 241	13 224	13 224	756	4 853	6 612	(1 759)	-26.6%	13 224
<b>Surplus/ (Deficit) for the year</b>	2	—	—	—	—	—	—	—		—

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	Budget Year 2024/25								
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands									%	
Revenue										
Exchange Revenue										
Service charges - Electricity								-		
Service charges - Water								-		
Service charges - Waste Water Management								-		
Service charges - Waste management								-		
Sale of Goods and Rendering of Services	88	57	57	0	178	28	150	526%	57	
Agency services								-		
Interest								-		
Interest earned from Receivables								-		
Interest from Current and Non Current Assets	11 040	6 500	6 500	3 847	9 324	3 250	6 074	187%	6 500	
Dividends								-		
Rent on Land								-		
Rental from Fixed Assets								-		
Licence and permits								-		
Operational Revenue		688	410	410	2 512	2 655	205	2 450	1195%	410
Non-Exchange Revenue								-		
Property rates								-		
Surcharges and Taxes								-		
Fines, penalties and forfeits	-	-	-	-	-	-	-	-		-
Licence and permits								-		
Transfers and subsidies - Operational	178 541	182 354	182 354	59 423	135 105	91 177	43 928	48%	182 354	
Interest								-		
Fuel Levy								-		
Operational Revenue								-		
Gains on disposal of Assets	(2)	-	-	-	-	-	-	-		-
Other Gains	-	-	-	-	-	-	-	-		-
Discontinued Operations								-		
Total Revenue (excluding capital transfers and contributions)		190 354	189 321	189 321	65 782	147 262	94 660	52 601	56%	189 321
Expenditure By Type										
Employee related costs		126 914	137 859	137 859	10 912	60 076	68 930	(8 854)	-13%	137 859
Remuneration of councillors		7 929	8 626	8 626	675	4 224	4 313	(89)	-2%	8 626
Bulk purchases - electricity								-		
Inventory consumed		2 433	3 120	3 120	70	813	1 560	(747)	-48%	3 120
Debt impairment		611	-	-	-	-	-	-		-
Depreciation and amortisation		9 751	4 770	4 770	-	2 385	2 385	(0)	0%	4 770
Interest		98	-	-	-	-	-	-		-
Contracted services		11 218	12 168	42 465	3 483	9 527	16 636	(7 108)	-43%	42 465

**DC20 Fezile Dabi - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - Mid-Year Assessment**

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
Transfers and subsidies		4 419	-	30 297	-	-	10 552	(10 552)	(0)	30 297
Irrecoverable debts written off								-		

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 R thousands	Ref 1	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>Multi-Year expenditure appropriation</b>	2									
Vote 01 - Council General		-	-	-	-	-	-	-	-	-
Vote 02 - Executive Mayor		-	-	-	-	-	-	-	-	-
Vote 03 - Office Of The Speaker		-	-	-	-	-	-	-	-	-
Vote 04 - Mayoral Committee		-	-	-	-	-	-	-	-	-
Vote 05 - Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 06 - Financial 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 - Environmental Management Unit		-	-	-	-	-	-	-	-	-
Vote 14 - Local Economic Development Sports And Tourism		-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-
<b>Total Capital Multi-year expenditure</b>	4,7	-	-	-	-	-	-	-	-	-
<b>Single Year expenditure appropriation</b>	2									
Vote 01 - Council General		1 142	1 500	1 500	-	-	750	(750)	-100%	1 500
Vote 02 - Executive Mayor										
Vote 03 - Office Of The Speaker										
Vote 04 - Mayoral Committee										
Vote 05 - Municipal Manager										
Vote 06 - Financial Services		484	2 400	2 400	14	378	1 200	(822)	-68%	2 400
Vote 07 - Information Technology		-	300	300	-	186	150	36	24%	300
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 - Environmental Management Unit										
Vote 14 - Local Economic Development Sports And Tourism										
Vote 15 - Other										
<b>Total Capital single-year expenditure</b>	4	1 625	4 200	4 200	14	565	2 100	(1 535)	-73%	4 200
<b>Total Capital Expenditure</b>		1 625	4 200	4 200			2 100	(1 535)	-73%	4 200

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

Vote Description R thousands	Ref 1	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
					14	565				
<b>Capital Expenditure - Functional Classification</b>										
<b>Governance and administration</b>		1 625	4 200	4 200	14	565	2 100	(1 535)	-73%	4 200
Executive and council		1 142	1 500	1 500	-	-	750	(750)	-100%	1 500
Finance and administration		484	2 700	2 700	14	565	1 350	(785)	-58%	2 700
Internal audit										
<b>Community and public safety</b>										
Community and social services										
Sport and recreation										
Public safety										
Housing										
Health										
<b>Economic and environmental services</b>										
Planning and development										
Road transport										
Environmental protection										
<b>Trading services</b>										
Energy sources										
Water management										
Waste water management										
Waste management										
<b>Other</b>										
<b>Total Capital Expenditure - Functional Classification</b>	3	1 625	4 200	4 200	14	565	2 100	(1 535)	-73%	4 200
<b>Funded by:</b>										
National Government										
Provincial Government										
District Municipality										
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)										
Transfers recognised - capital		-	-	-	-	-	-	-		-
Borrowing	6							-		
Internally generated funds		1 625	4 200	4 200	14	565	2 100	(1 535)	-73%	4 200
<b>Total Capital Funding</b>		1 625	4 200	4 200	14	565	2 100	(1 535)	-73%	4 200

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	2023/24	Budget Year 2024/25		YearTD actual	Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget		
R thousands	1					
<b>ASSETS</b>						
<b>Current assets</b>						
Cash		126 332	132 870	132 870	224 164	132 870
Call investment deposits						
Consumer debtors		59	–	–	27	–
Other debtors		3 151	–	–	3 108	–
VAT		61	(328)	(328)	222	(328)
Inventory						
Current portion of long receivables						
Other current assets		2 804	431	431	2 765	431
<b>Total current assets</b>		<b>132 407</b>	<b>132 973</b>	<b>132 973</b>	<b>230 285</b>	<b>132 973</b>
<b>Non-current assets</b>						
Long-term receivables						
Investments						
Investment property						
Investments in Associate						
Property, plant and equipment		101 766	89 803	89 803	99 946	89 803
Biological/Heritage assets		40	–	–	40	–
Intangible		718	983	983	718	983
Other non-current assets						
<b>Total non-current assets</b>		<b>102 523</b>	<b>90 786</b>	<b>90 786</b>	<b>100 703</b>	<b>90 786</b>
<b>TOTAL ASSETS</b>		<b>234 930</b>	<b>223 759</b>	<b>223 759</b>	<b>330 988</b>	<b>223 759</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft						
Financial liabilities		657	1 038	1 038	657	1 038
Borrowing						
Consumer deposits/trade and other payables exchange		9 778	6 015	6 015	33 917	6 015
Trade and other payables non exchange		6 562	–	–	24 228	–
Provisions						
VAT		(227)	(239)	(239)	(224)	(239)
<b>Total current liabilities</b>		<b>16 770</b>	<b>6 814</b>	<b>6 814</b>	<b>58 579</b>	<b>6 814</b>
<b>Non-current liabilities</b>						
Borrowing						
Provisions		34 399	33 878	33 878	33 605	33 878
<b>Total non-current liabilities</b>		<b>34 399</b>	<b>33 878</b>	<b>33 878</b>	<b>33 605</b>	<b>33 878</b>
<b>TOTAL LIABILITIES</b>		<b>51 169</b>	<b>40 692</b>	<b>40 692</b>	<b>92 183</b>	<b>40 692</b>
<b>NET ASSETS</b>	2	<b>183 761</b>	<b>183 067</b>	<b>183 067</b>	<b>238 805</b>	<b>183 067</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated Surplus/(Deficit)		180 936	166 556	166 556	230 571	166 556
Reserves		9 794	16 511	16 511	9 794	16 511
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2					

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	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>										
<b>Receipts</b>										
Property rates								-		
Service charges								-		
Other revenue		1 659	467	467	3 243	163 527	234	163 293	69933%	467
Transfers and Subsidies - Operational		189 522	182 354	182 354	58 665	152 771	91 177	61 594	68%	182 354
Transfers and Subsidies - Capital										
Interest		11 153	6 500	6 500	3 847	9 324	3 250	6 074	187%	6 500
Dividends										
<b>Payments</b>										
Suppliers and employees		(280 132)	(176 936)	(176 936)	(27 556)	(242 909)	(88 468)	154 441	-175%	(176 936)
Finance charges										
Transfers and Grants								-		
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>(77 798)</b>	<b>12 385</b>	<b>12 385</b>	<b>38 199</b>	<b>82 712</b>	<b>6 192</b>	<b>(76 520)</b>	<b>-1236%</b>	<b>12 385</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE		(2)						-		
Decrease (increase) in non-current receivables								-		
Decrease (increase) in non-current investments								-		
<b>Payments</b>										
Capital assets		(1 625)	(4 200)	(4 200)	(14)	(565)	(2 100)	(1 535)	73%	(4 200)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(1 628)</b>	<b>(4 200)</b>	<b>(4 200)</b>	<b>(14)</b>	<b>(565)</b>	<b>(2 100)</b>	<b>(1 535)</b>	<b>73%</b>	<b>(4 200)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
<b>Receipts</b>										
Short term loans								-		
Borrowing long term/refinancing								-		
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-		-
<b>Payments</b>										
Repayment of borrowing		(381)						-		
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>(381)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>		<b>(79 806)</b>	<b>8 185</b>	<b>8 185</b>	<b>38 186</b>	<b>82 148</b>	<b>4 092</b>			<b>8 185</b>
Cash/cash equivalents at beginning:		103 701	124 685	124 685	171 873	126 332	124 685			126 332
Cash/cash equivalents at month/year end:		23 894	132 870	132 870	210 059	208 480	128 777			134 517

## 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's a variance of 187% between year to date actual and year to date budget which is mainly due to under provision of interest to be realized on cash reserve. This is mainly due to the higher interest rate currently offered by banks

#### (ii) Transfers and Subsidies

On the other hand, the variance on transfers and subsidies is primarily as a result of grant funding, and it was indicated that this grant will be paid to the provincial government and not to the municipality after the budget has been approved by the Council. 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 1113% higher. This variance is made up of the following items:

- Emission licenses: FDDM received R110 000 as opposed to the budgeted figure of R50 000.
- Tender documents: The sales amounted to R11 480 which is higher than R7 000 budget.
- Guarantee bond: R2 400 000 was received from Noge Attorneys. The entire amount was originally not budgeted for.

These items need to be revised in order to be included in the adjustment budget.

### 1.4.8.2 Operating Expenditure:

#### (i) Employee related cost and remuneration of Councilors

Both employee related costs and remuneration of councilors shows a positive variance. The calculated variance is -13% for officials and -2% for Councilors. 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 councilors 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 (2024/2025) information that is available. Additional factors that will be considered include the effect of transfer of the stadium from the municipality to the Department of Sports and Culture, consideration of the newly acquired assets and those which has been fully depreciated.

**(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 2023/24, 2022/21 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 2024/25, a number of misclassifications were identified and corrected up to 30 December 2024. The process is currently still underway to identify and correct transacting misclassifications that might have occurred between 1 July 2024 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 is 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 Expenditure**

Most cash 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 2024/24											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														
<b>Debtors Age Analysis By Income Source</b>														
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										-	-		
<b>Total By Income Source</b>	<b>2000</b>	-	-	-	-	-	-	-	-	-	-	-	-	
<b>2020/21 - totals only</b>											-	-		
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	2200										-	-		
Commercial	2300										-	-		
Households	2400										-	-		
Other	2500										-	-		
<b>Total By Customer Group</b>	<b>2600</b>	-	-	-	-	-	-	-	-	-	-	-	-	

2.2 Creditors Analysis

DC20 Fezile Dabi - Supporting Table SC4 Monthly Budget Statement - aged creditors - Mid-Year Assessment											
Description	NT Code	Budget Year 2024/25									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											
<b>Creditors Age Analysis By Customer Type</b>											
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										-
<b>Total By Customer Type</b>	<b>1000</b>	-	-	-	-	-	-	-	-	-	-

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 <sup>a</sup>	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands		Yrs/Months												
<b>Municipality</b>														
Municipality sub-total										-		-	-	-
<b>Entities</b>														
Nedbank 7288009165/17		30 days	call account	Yes	Variable	7.75	0		2024/08/31	945	6	-	-	950
Absa		90 days	call account	Yes	Variable	6.9	0		2024/10/15	17 207	-	-	-	17 207
Standard Bank 72867534/008		30 days	call account	Yes	Variable	8.45	0		2024/10/23	75 723	-	-	-	75 723
Standard Bank 72867534/010		30 days	call account	Yes	Variable	8.45	0		2024/10/28	55 571	357	-	-	55 928 570
<b>Entities sub-total</b>										<b>149 446</b>	<b>363</b>	-	-	<b>149 809</b>
<b>TOTAL INVESTMENTS AND INTEREST</b>	2									-		-	-	-

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	2024/25	Budget Year 2024/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
<b>RECEIPTS:</b>	1,2									
<b>Operating Transfers and Grants</b>										
<b>National Government:</b>		177 474	181 154	181 154	59 019	133 976	90 577	43 399	47.9%	181 154
Energy Efficiency and Demand Side Management Grant										
Equitable Share		173 824	177 399	177 399	58 665	132 581	88 700	43 882	49.5%	177 399
Local Government Financial Management Grant		1 300	1 300	1 300	354	1 000	650	350	53.8%	1 300
Municipal Disaster Relief Grant										
Rural roads asset management		2 350	2 455	2 455	-	395	1 227	(833)	-67.9%	2 455
<b>Provincial Government:</b>										
Capacity Building and Other Grants										
Other transfers and grants [insert description]								-		
<b>Other grant providers:</b>										
Local Government Water and Related Service SETA										
<b>Total Operating Transfers and Grants</b>	5	178 541	182 354	182 354	59 423	135 105	91 177	43 928	48.2%	182 354
<b>Capital Transfers and Grants</b>										
<b>National Government:</b>										
Integrated National Electrification Programme Grant										
Municipal Infrastructure Grant		4 419	-	30 297	-	-	10 552	(10 552)	-100.0%	30 297
Rural Road Asset Management Systems Grant										
<b>Provincial Government:</b>		4 419	-	30 297	-	-	10 552	(10 552)	-100.0%	30 297
<b>Total Capital Transfers and Grants</b>	5	4 419	-	30 297	-	-	10 552	(10 552)	-100.0%	30 297
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	5	182 960	182 354	212 651	59 423	135 105	101 729	33 376	32.8%	212 651

2.5 Transfers and Grant Expenditure SC7(1)

DC20 Fezile Dabi - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - Mid-Year Assessment										
Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>EXPENDITURE</b>										
<b>Operating expenditure of Transfers and Grants</b>										
<b>National Government:</b>										
		175 493	191 301	221 598	17 550	89 507	106 203	(16 696)	-15.7%	221 598
Energy Efficiency and Demand Side Management Grant		-	-	-	-	-	-	-	-	-
Equitable Share		168 349	187 410	187 410	14 386	82 577	93 706	(11 129)	-11.9%	187 410
Local Government Financial Management Grant		1 327	1 436	1 436	31	954	718	236	32.9%	1 436
Municipal Disaster Relief Grant		-	-	-	-	-	-	-	-	-
Municipal Systems Improvement Grant		3 876	-	30 297	2 456	4 957	10 552	(5 595)	-53.0%	30 297
RSC Levy Replacement		-	-	-	-	-	-	-	-	-
Rural Road Asset Management Systems Grant		1 941	2 455	2 455	676	1 019	1 228	(208)	-17.0%	2 455
<b>Provincial Government:</b>										
EPWP Skill training		1 066	1 200	1 200	-	1 149	600	549	91.5%	1 200
<b>District Municipality:</b>										
<b>Other grant providers:</b>										
		-	-	-	-	-	-	-	-	-
<b>Total operating expenditure of Transfers and Grants:</b>		<b>176 559</b>	<b>192 501</b>	<b>222 798</b>	<b>17 550</b>	<b>90 657</b>	<b>106 803</b>	<b>(16 146)</b>	<b>-15.1%</b>	<b>222 798</b>
<b>Capital expenditure of Transfers and Grants</b>										
<b>National Government:</b>										
		-	-	-	-	-	-	-	-	-
<b>Provincial Government:</b>										
		-	-	-	-	-	-	-	-	-
<b>District Municipality:</b>										
		-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>										
		-	-	-	-	-	-	-	-	-
<b>Total capital expenditure of Transfers and Grants</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>		<b>176 559</b>	<b>192 501</b>	<b>222 798</b>	<b>17 550</b>	<b>90 657</b>	<b>106 803</b>	<b>(16 146)</b>	<b>-15.1%</b>	<b>222 798</b>

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

Summary of Employee and Councillor remuneration	Ref	2023/24	Budget Year 2024/25		Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget						
<b>R thousands</b>										
<b>Councillors (Political Office Bearers plus Other)</b>										
Basic Salaries and Wages		7 078	7 599	7 599	609	3 777	3 800	(742)	-19%	7 717
Pension and UIF Contributions								-		-
Medical Aid Contributions								-		-
Motor Vehicle Allowance								-		
Cell phone Allowance		487	607	607	47	281	304	(3)	-1%	531
Housing Allowances								-		
Other benefits and allowances		363	420	420	19	166	210	(135)	-61%	440
<b>Sub Total - Councillors</b>		<b>7 929</b>	<b>8 626</b>	<b>8 626</b>	<b>675</b>	<b>4 224</b>	<b>4 313</b>	<b>(881)</b>	<b>-20%</b>	<b>8 688</b>
<b>% increase</b>	4		<b>8.8%</b>	<b>8.8%</b>						<b>9,1%</b>
<b>Senior Managers of the Municipality</b>										
Basic Salaries and Wages		4 052	5 870	5 870	1 990	3 779	2 935	(1 251)	-28%	8 899
Pension and UIF Contributions		587	1 138	1 138	70	387	569	574	7654%	15
Medical Aid Contributions		45	281	281	5	28	141	61	#DIV/0!	-
Overtime								-		
Performance Bonus								153	25%	1 245
Motor Vehicle Allowance		1 673	2 710	2 710	125	883	1 355	726	#DIV/0!	-
Cell phone Allowance								-		
Housing Allowances								-		
Other benefits and allowances								-		
Payments in lieu of leave								-		
Long service awards								-		
Post-retirement benefit obligations	2							-		
<b>Sub Total - Senior Managers of Municipality</b>		<b>6 357</b>	<b>9 999</b>	<b>9 999</b>	<b>2 190</b>	<b>5 078</b>	<b>5 000</b>	<b>263</b>	<b>5%</b>	<b>10 159</b>
<b>% increase</b>	4		<b>57.3%</b>	<b>57.3%</b>						<b>43,2%</b>
<b>Other Municipal Staff</b>										
Basic Salaries and Wages		71 517	75 981	75 981	5 560	34 580	37 991	(4 433)	-12%	72 536
Pension and UIF Contributions		12 903	14 307	14 307	1 025	6 280	7 154	(1 238)	-18%	13 490
Medical Aid Contributions		6 468	7 517	7 517	512	3 145	3 759	(1 015)	-28%	7 270
Overtime		2 259	3 082	3 082	142	766	1 541	-		
Performance Bonus		5 998	6 201	6 201	380	3 464	3 101	316	11%	5 792
Motor Vehicle Allowance		13 955	13 523	13 523	1 038	6 377	6 762	(1 153)	-15%	15 140
Cell phone Allowance								-		
Housing Allowances		783	874	874	65	387	437	(173)	-36%	966
Other benefits and allowances								(389)	-28%	2 830
Payments in lieu of leave		622	1 420	1 420	-	-	710	(1 254)	-100%	2 508
Long service awards		-	600	600	-	-	300	-		-
Post-retirement benefit obligations	2	6 052	4 355	4 355	-	-	2 178	-		-
<b>Sub Total - Other Municipal Staff</b>		<b>120 557</b>	<b>127 860</b>	<b>127 860</b>	<b>8 722</b>	<b>54 998</b>	<b>63 930</b>	<b>(9 339)</b>	<b>-15%</b>	<b>120 532</b>

% increase	4		6.1%	6.1%						13,3%
Total Parent Municipality		134 842	146 485	146 485	11 587	64 300	73 243	(9 957)	-14%	139 379
Unpaid salary, allowances & benefits in arrears:			8.6%	8.6%						14,8%
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>		<b>134 842</b>	<b>146 485</b>	<b>146 485</b>	<b>11 587</b>	<b>64 300</b>	<b>73 243</b>			
% increase	4		8.6%	8.6%						14,8%
<b>TOTAL MANAGERS AND STAFF</b>		<b>126 914</b>	<b>137 859</b>	<b>137 859</b>	<b>10 912</b>	<b>60 076</b>	<b>68 930</b>	<b>(9 076)</b>	<b>-14%</b>	<b>130 691</b>

**2.6 Councillor Allowances and Employee Benefits**

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 2024/25												2024/25 Medium Term Revenue & Expenditure Framework		
		July Outcome	August Outcome	Sept Outcome	October Outcome	Nov Outcome	Dec Outcome	January Budget	Feb Budget	March Budget	April Budget	May Budget	June Budget	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>Cash Receipts By Source</b>	1															
Property rates													-			
Service charges - electricity revenue													-			
Service charges - water revenue													-			
Service charges - sanitation revenue													-			
Service charges - refuse													-			
Rental of facilities and equipment													-			
Interest earned - external investments		455	682	1 119	2 883	338	3 847	542	542	542	542	542	(5 532)	6 500	6 728	6 963
Interest earned - outstanding debtors																
Dividends received																
Fines, penalties and forfeits																
Licences and permits																
Agency services																
Transfers and Subsidies - Operational		73 916	3 319	16 331	-	540	58 665	15 196	15 196	15 196	15 196	15 196	(46 398)	182 354	187 364	194 031
Other revenue		133	583	158 908	96	564	3 243	39	39	39	39	39	(163 254)	467	407	312
<b>Cash Receipts by Source</b>		<b>74 504</b>	<b>4 583</b>	<b>176 358</b>	<b>2 979</b>	<b>1 442</b>	<b>65 755</b>	<b>15 777</b>	<b>15 777</b>	<b>15 777</b>	<b>15 777</b>	<b>15 777</b>	<b>(215 184)</b>	<b>189 321</b>	<b>194 499</b>	<b>201 306</b>
<b>Other Cash Flows by Source</b>													-			
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)													-			
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)																
<b>Total Cash Receipts by Source</b>		<b>74 504</b>	<b>4 583</b>	<b>176 358</b>	<b>2 979</b>	<b>1 442</b>	<b>65 755</b>	<b>15 777</b>	<b>15 777</b>	<b>15 777</b>	<b>15 777</b>	<b>15 777</b>	<b>(215 184)</b>	<b>189 321</b>	<b>194 499</b>	<b>201 306</b>
<b>Cash Payments by Type</b>																
Employee related costs		21 388	19 432	11 502	29 975	18 121	24 169	11 075	11 075	11 075	11 075	11 075	47 059)	132 904	137 556	142 370
Remuneration of councillors					1 403	1 083								8 626	8 928	9 240

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

Description	Ref	Budget Year 2024/25												2024/25 Medium Term Revenue & Expenditure Framework		
		July Outcome	August Outcome	Sept Outcome	October Outcome	Nov Outcome	Dec Outcome	January Budget	Feb Budget	March Budget	April Budget	May Budget	June Budget	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Interest paid Bulk purchases - Electricity Acquisitions - water & other inventory	1	782	688	114			699	719	719	719	719	719	261			
Contracted services Grants and subsidies paid - other municipalities Grants and subsidies paid - other		-	-	-	-	-	-	1 014	1 014	1 014	1 014	1 014	7 098	12 168	10 476	10 843
General expenses		119 667	(7 933)	(8 800)	(115 581)	121 935	2 687	1 937	1 937	1 937	1 937	1 937	(98 417)	23 238	30 888	31 969
<b>Cash Payments by Type</b> <b>Other Cash Flows/Payments by Type</b>		<b>141 836</b>	<b>12 186</b>	<b>2 816</b>	<b>(84 203)</b>	<b>141 138</b>	<b>27 556</b>	<b>14 745</b>	<b>14 745</b>	<b>14 745</b>	<b>14 745</b>	<b>14 745</b>	<b>(138 117)</b>	<b>176 936</b>	<b>187 848</b>	<b>194 422</b>
Capital assets Repayment of borrowing Other Cash Flows/Payments		15	205	-	195	136	14	350	350	350	350	350	1 885	4 200	4 193	4 339
<b>Total Cash Payments by Type</b>		<b>141 851</b>	<b>12 391</b>	<b>2 816</b>	<b>(84 008)</b>	<b>141 274</b>	<b>27 569</b>	<b>15 095</b>	<b>15 095</b>	<b>15 095</b>	<b>15 095</b>	<b>15 095</b>	<b>(136 232)</b>	<b>181 136</b>	<b>192 041</b>	<b>198 761</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>		<b>(67 347)</b>	<b>(7 808)</b>	<b>173 542</b>	<b>86 986</b>	<b>(139 832)</b>	<b>38 186</b>	<b>682</b>	<b>682</b>	<b>682</b>	<b>682</b>	<b>682</b>	<b>(78 952)</b>	<b>8 185</b>	<b>2 458</b>	<b>2 545</b>
Cash/cash equivalents at the month/year beginning:		126 332	58 985	51 177	224 719	311 705	171 873	210 059	210 741	211 423	212 105	212 787	213 469	126 332	134 517	136 975
Cash/cash equivalents at the month/year end:		58 985	51 177	224 719	311 705	171 873	210 059	210 741	211 423	212 105	212 787	213 469	134 517	134 517	136 975	139 520

## **Report on the Service Delivery and Budget Implementation Plan**

### ***Performance Management System***

Performance Management is prescribed in Chapter 6 of the Local Government: Municipal Systems Act No.32 of 2000 (and as amended) 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.

### ***Implementation of Performance Management System***

The Integrated Development Plan (IDP) for the 2024/2 financial year was compiled and approved by Council on the 21 May 2024. 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 14<sup>th</sup> of June 2024.

### ***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 intervals 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.

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 2024:

**Analysis of Top-Layer 2024-25 SDBIP**

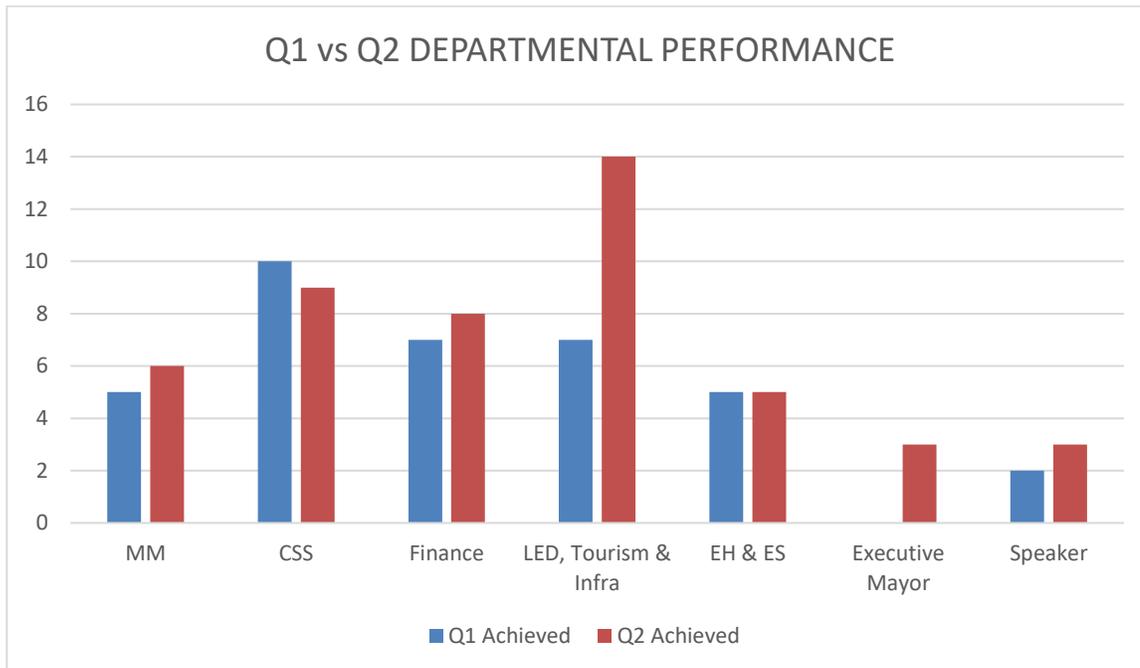
This performance summary is based on the average performance of the municipality against 46 and 55 performance indicators and its corresponding targets in the Top Layer SDBIP set for Quarter 1 (30 September 2024) and Quarter 2 (31 December 2024)

<b>Reporting Period</b>	<b>Set KPIs and Targets</b>	<b>Performance Number/ %</b>	<b>Reporting Period</b>	<b>Set KPIs and Targets</b>	<b>Performance Number/ %</b>	<b>Average 6 month Performance</b>
Quarter 1 30 Sep 24	<b>46</b>	36 <b>(78.26%)</b> <b>Achieved</b>	Quarter 2 31 Oct 24	<b>55</b>	48 <b>(87.27)</b> <b>Achieved</b>	<b>82.76%</b> <b>Achieved</b>
		1 <b>(2.17%)</b> <b>Partially Achieved</b>				
		9 <b>(19.56%)</b> <b>Not Achieved</b>			7 <b>(12.72)</b> <b>Not Achieved</b>	<b>16.29%</b> <b>Not Achieved</b>

On average over the six months period ending the 31<sup>st</sup> of December 2024, the municipality have achieved 82.76 % of its performance key performance indicators and corresponding targets, 16.29% of these were not achieved and thus translating to negative variance.

It should be noted that the aforementioned SDBIP information was quality assured by the Office of the Municipal Manager and it will be referred to Internal Audit, MPAC and Audit and Performance Committee for further auditing and review.

## *Analysis of Departmental 2024-25 SDBIP*



The approved departmental SDBIP is made up of 79 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 comparative performance of departments against 46 and 56 performance indicators and its corresponding targets in the Top Layer SDBIP set for Quarter 1 (30 September 2024) and Quarter 2 (31 December 2024) respectively

The section 72 report highlights the following noticeable achievement

- Relative staff stability as demonstrated by low staff turn-over;
- 35 Human Resources policies approved by Council for implementation
- Qualified audit outcome with reduced qualification paragraphs;
- Conclusion and implementation of the Workplace Skills Development Plan (WSDP)
- Completed 383.06km of Visual Condition Assessments out of planned 345km and further completed 172.99km of ancillary asset condition assessments out of planned 171km;
- Continued provision of an effective municipal health, environmental management disaster and fire and emergency services;
- Created 31.95 Fulltime Equivalent (FTE's) and 91 Work Opportunities (WO)
- Effective co-ordination of IGR fora;

## Recommendation

It is recommended that the Council of Fezile Dabi District Municipality

- a) Deliberate and consider the section 72 report focussing on financial and non-financial performance reported for the past six months- the non-financial report is hereto attached for ease of reference;
- b) Note that these reports will inform the current budget adjustment processes;
- c) Note that the said reports will be referred to Internal Audit, MPAC and Audit and Performance Committee for review and auditing;
- d) Issues raised by the Internal Audit, MPAC and Audit and Performance Committee on the Section 72 reports will be attended to within the ambit of *the Budget Adjustment Process as indicated on or before the 28<sup>th</sup> of February 2025 or the amendment of the SDBIP if it is warranted*

---

## KPA1: Municipal Transformation & Organisational Development

---

KPA 1: Municipal Transformation and Organisational Development												
Performance Objectives And Indicators						Annual Performance Targets						
ID	Strategic Objective	Strategies	Key Performance Indicator (KPI)	Unit of Measurement	Baseline	2024/25 Financial Year						
						Annual Target	Quarter 1	Actual Performance for Q1	Quarter 2	Actual Performance for Q2	Reasons for Variance for Quarter 1 and Quarter 2	Corrective Actions For Q1 and Q3
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	Low turnover rate of the currently employed Senior Management, ensuring 80% of Senior Management is retained by 30 June 2025.	80% of the currently employed Senior Management retained by 30 June 2024.	Senior Management as at June 2024 (i.e 1 x Municipal Manager & 4 Senior Mangers).	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 30 September 2024.	<b>Achieved</b> For period under review 1 July 2024 – 30 Sept 2024 the currently employed senior management were retained	Low turnover rate of the currently employed Senior Management, ensuring 80% of Senior Management is retained by 31 December 2024.	<b>Achieved</b> For period under review 1 Oct 2024 – 31 Dec 2024 the currently employed senior management were retained		
1.1(b)		contribution, which the FDDM may not afford to lose to its competitors.	Low turnover rate of the currently employed, ensuring 80 % of Level 1 – 3 Managers are retained by 30 June 2025	80% of the currently employed Level 1 – 3 Managers retained by 30 June 2024.	Level 1-3 managers as at 30 June 2024 (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 2025	Low turnover rate of the currently employed, ensuring 80 % of Level 1 – 3 Managers are retained by 30 September 2024.	<b>Achieved</b> For period under review one level 1 Manager resigned and one level 3 Manager Dismissed. 90% of currently employed manager retained	Low turnover rate of the currently employed, ensuring 80 % of Level 1 – 3 Managers are retained by 31 December 2024.	<b>Achieved</b> For period under review two post level 1 - 3 managers employment terminated 80% of the currently employed managers retained		

KPA 1: Municipal Transformation and Organisational Development												
Performance Objectives And Indicators						Annual Performance Targets						
ID	Strategic Objective	Strategies	Key Performance Indicator (KPI)	Unit of Measurement	Baseline	2024/25 Financial Year						
						Annual Target	Quarter 1	Actual Performance for Q1	Quarter 2	Actual Performance for Q2	Reasons for Variance for Quarter 1 and Quarter 2	Corrective Actions For Q1 and Q3
										December 2024		
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 1-3 managers as at 30 June 2024 (i.e	Low turnover rate of the currently employed, ensuring 80 % of Level 4 – 14 Managers are retained by 30 June 2025	Low turnover rate of the currently employed, ensuring 80 % of Level 4 – 14 Managers are retained by 30 September 2024.	<b>Achieved</b> 2 (two) employees at level 4-14 dismissed. 95% of the currently employed employees retained.	Low turnover rate of the currently employed, ensuring 80 % of Level 4 – 14 Managers are retained by 31 December 2024.	<b>Achieved</b> 2 (two) employees at level 4-14 resigned 95% of the currently employed employees retained		
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	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	Three (3) labour disputes filed 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	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	<b>Not achieved</b> 3 Disputes filed by employees	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	<b>Not achieved</b> 3 Disputes filed by employees	KPI and Target beyond the control of the directorate	KPI and Target to be reviewed

KPA 1: Municipal Transformation and Organisational Development												
Performance Objectives And Indicators						Annual Performance Targets						
ID	Strategic Objective	Strategies	Key Performance Indicator (KPI)	Unit of Measurement	Baseline	2024/25 Financial Year						
						Annual Target	Quarter 1	Actual Performance for Q1	Quarter 2	Actual Performance for Q2	Reasons for Variance for Quarter 1 and Quarter 2	Corrective Actions For Q1 and Q3
			to labour relations by 30 June 2024.	to labour relations by 30 June 2024.		Relations and & institutional policies pertaining to labour relations by 30 June 2024.	labour relations by 30 September 2024.		labour relations by 31 December 2024.			
1.2(b)			Four (4) Quarterly reports on the performance of the Local Labour Forum (LLF) prepared and submitted to council by 30 June 2025.	Number of quarterly reports on the performance of the Local Labour Forum (LLF) prepared and submitted to council by 30 June 2025.	Four LLF meeting held by 30 June 2024	Four (4) Quarterly reports on the performance of the Local Labour Forum (LLF) prepared and submitted to council by 30 June 2025.	Prepare and submit to council one (1) quarterly report on the performance of the Local Labour Forum (LLF) by 30 September 2024.	<b>Achieved</b> (3) LLF meetings were held on 04 July, 11 September and 20 September 2024 where 35 HR policies were deliberated on	Prepare and submit to council one (1) quarterly report on the performance of the Local Labour Forum (LLF) by 31 December 2024.	<b>Achieved</b> (1) LLF Meeting was held on 22 October 2024 where Staff Establishment was discussed and processed		
1.2(c)	To maintain sound labour relations so as to minimise labour	Regularly review Human Resource Policies so as to ensure their continued alignment with	Four (4) Human Resource related policies reviewed and submitted for approval by Council by 31	Number of Human Resource related policies reviewed and submitted for approval by	8 Human Resource related policies reviewed in	Four (4) Human Resource related policies reviewed and submitted for	N/A	<b>Achieved</b> Albeit report on this KPI was not yet due 35 HR policies currently	N/A	<b>Achieved</b> 35 HR policies approved by Council on 28 October 2024		

KPA 1: Municipal Transformation and Organisational Development												
Performance Objectives And Indicators						Annual Performance Targets						
ID	Strategic Objective	Strategies	Key Performance Indicator (KPI)	Unit of Measurement	Baseline	2024/25 Financial Year						
						Annual Target	Quarter 1	Actual Performance for Q1	Quarter 2	Actual Performance for Q2	Reasons for Variance for Quarter 1 and Quarter 2	Corrective Actions For Q1 and Q3
	disputes and improve efficiency in work.	Collective Agreements and other policy directive in order to ensure well guided, efficient and effective labour practices.	May 2025, when there are amendments to legislation.	Council 31 May 2025.	2023/24, namely: Internal Bursary Policy; Records Management Policy; Legal Services Policy.	approval by Council by 31 May 2025, when there are amendments to legislation.		under review and approved by Council on the 28 October 2024				
1.2 (d)			Ensure 70% of litigations in favor of or against the municipality has been resolved by 30 June 2025	% of litigations in favor of or against the municipality has been resolved by 30 June 2025	New KPI	Ensure 70% of litigations in favor of or against the municipality has been resolved by 30 June 2025	N/A	N/A	N/A	N/A		
1.3(a)	Improve administrative and financial capability of	Ensure continuous institutional development by embracing and	100% of Auditor-General's findings relating to financial management,	% of Auditor-General's findings relating to financial management,	86% of Post Audit Action Plan for matters relating to	100% of Auditor-General's findings relating to financial	N/A	N/A	Prepare and complete Audit Action Plan for 2022-23 financial	<b>Achieved</b> Audit Action Plan was prepared by		

KPA 1: Municipal Transformation and Organisational Development												
Performance Objectives And Indicators						Annual Performance Targets						
ID	Strategic Objective	Strategies	Key Performance Indicator (KPI)	Unit of Measurement	Baseline	Annual Target	Quarter 1	2024/25 Financial Year				
								Actual Performance for Q1	Quarter 2	Actual Performance for Q2	Reasons for Variance for Quarter 1 and Quarter 2	Corrective Actions For Q1 and Q3
	the municipality.	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.	leadership, predetermined objectives and other matters addressed by 30 June 2025.	leadership, predetermined objectives and other matters addressed by 30 June 2025.	leadership, pre-determined objectives resolved and other matters and 100% of matters relating to findings on pre-determined objectives during 2023/24.	management, leadership, predetermined objectives and other matters addressed by 30 June 2025.			year by 31 December 2024.	January 2024.		
1.3(b)	Improve administrative and financial capability of	Ensure continuous institutional development by embracing and	The municipality's staff establishment reviewed in line with regulation	Detailed report on the municipality's staff establishment review in line with	Staff Establishment as at 30 June 2024	The municipality's staff establishment reviewed in line	N/A	N/A	N/A	N/A		

KPA 1: Municipal Transformation and Organisational Development												
Performance Objectives And Indicators						Annual Performance Targets						
ID	Strategic Objective	Strategies	Key Performance Indicator (KPI)	Unit of Measurement	Baseline	2024/25 Financial Year						
						Annual Target	Quarter 1	Actual Performance for Q1	Quarter 2	Actual Performance for Q2	Reasons for Variance for Quarter 1 and Quarter 2	Corrective Actions For Q1 and Q3
	the municipality.	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.	6(1) of Local Government: Municipal Staff Regulations by 30 June 2025	regulation 6(1) of Local Government: Municipal Staff Regulations by 30 June 2025		with regulation 6(1) of Local Government: Municipal Staff Regulations by 30 June 2025						
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	Four (4) quarterly internal (SHREQ) compliance reports with indicators of highest level of compliance with all applicable SHREQ legislation	Number of quarterly internal (SHREQ) compliance reports with indicators of highest level of compliance with all applicable SHREQ legislation	4 quarterly internal (SHREQ) compliance reports in 2023/24.	Four (4) quarterly internal (SHREQ) compliance reports with indicators of highest level of compliance with all	One (1) quarterly internal (SHREQ) compliance report with indicators of highest level of compliance with all applicable SHREQ legislation by 30 September 2024.	<b>Achieved</b> Quarterly SHREQ report for period 1 July 2024 – 30 Sept 2024 served during the Council meeting held on 28 Oct 2024	One (1) quarterly internal (SHREQ) compliance report with indicators of highest level of compliance with all applicable SHREQ legislation by 31 December 2024.	<b>Achieved</b> One (1) quarterly internal (SHREQ) compliance report with indicators of highest level of		*

KPA 1: Municipal Transformation and Organisational Development												
Performance Objectives And Indicators						Annual Performance Targets						
ID	Strategic Objective	Strategies	Key Performance Indicator (KPI)	Unit of Measurement	Baseline	2024/25 Financial Year						
						Annual Target	Quarter 1	Actual Performance for Q1	Quarter 2	Actual Performance for Q2	Reasons for Variance for Quarter 1 and Quarter 2	Corrective Actions For Q1 and Q3
		leaders and ensure proper risk management, adequate internal controls for improved financial management, and improved overall organisational performance.	prepared by 30 June 2025.	prepared and submitted by 30 June 2025.		applicable SHREQ legislation prepared by 30 June 2025.				compliance with all applicable SHREQ legislation served at Council on 27 November 2024.		
1.3(d)			Fifteen (15) prescribed mSCOA minimum business processes fully implemented by 30 June 2025.	Number of prescribed mSCOA minimum business processes fully implemented by 30 June 2025.	Current Financial Management System (Solar) as at 30 June 2024.	Fifteen (15) prescribed mSCOA minimum business processes fully implemented by 30 June 2025.	N/A	N/A	N/A	N/A		
1.3(e)	Improve administrative and financial capability of	Ensure continuous institutional development by embracing and implementing	Twelve (12) monthly Senior Management meetings convened for inclusive and	Number of monthly Senior Management meetings convened for inclusive and	Seven (7) monthly Senior Management meetings	Convene twelve (12) monthly Senior Management meetings convened for	Convene three (3) monthly Senior Management meetings convened for inclusive and continuous strategic	<b>Achieved</b> Convened four (4) monthly senior management meetings on 17 July, 15 August,	Convene three (3) monthly Senior Management meetings convened for inclusive and continuous strategic	<b>Achieved</b> Convened three (3) monthly senior management		

KPA 1: Municipal Transformation and Organisational Development												
Performance Objectives And Indicators						Annual Performance Targets						
ID	Strategic Objective	Strategies	Key Performance Indicator (KPI)	Unit of Measurement	Baseline	2024/25 Financial Year						
						Annual Target	Quarter 1	Actual Performance for Q1	Quarter 2	Actual Performance for Q2	Reasons for Variance for Quarter 1 and Quarter 2	Corrective Actions For Q1 and Q3
	the municipality.	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.	continuous strategic alignment of organisational goals and performance by 30 June 2025.	continuous strategic alignment of organisational goals and performance by 30 June 2025.	convened in 2023/24	inclusive and continuous strategic alignment of organisational goals and performance by 30 June 2025.	alignment of organisational goals and performance by 30 September 2024.	21 August and 23 September 2024.	alignment of organisational goals and performance by 31 December 2024.	meetings on 14 October, 12 November and 09 December 2024.		
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	Annual skills development / training needs assessment report and reviewed WPSP by 30 June 2025	2023/24 WPSP	Conduct annual skills development / training needs assessment conducted, link and align the outcomes to appropriate development programmes	N/A	N/A	N/A	N/A		

KPA 1: Municipal Transformation and Organisational Development												
Performance Objectives And Indicators						Annual Performance Targets						
ID	Strategic Objective	Strategies	Key Performance Indicator (KPI)	Unit of Measurement	Baseline	2024/25 Financial Year						
						Annual Target	Quarter 1	Actual Performance for Q1	Quarter 2	Actual Performance for Q2	Reasons for Variance for Quarter 1 and Quarter 2	Corrective Actions For Q1 and Q3
			completed and WPSP accordingly reviewed annually by 30 June 2025.			completed and WPSP accordingly reviewed annually by 30 June 2025.						
1.3(g)			100% of annually identified skills development / training needs in the WPSP are sufficiently budgeted for and fully funded by 30 June 2025.	% of annually identified skills development / training needs in the WPSP are sufficiently budgeted for and fully funded by 30 June 2025.	2023/24 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 2025.	N/A	N/A	N/A	N/A		
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 2025: • Workplace	Proof of submission of the following reports and plans to LGSETA by 30 April 2025: • Workplace	2023/24 • WSP, • ATR), and • PIVOTAL submitted to	Annually review and submit the following reports and plans to LGSETA by 30 April	N/A	N/A	N/A	N/A		

KPA 1: Municipal Transformation and Organisational Development												
Performance Objectives And Indicators						Annual Performance Targets						
ID	Strategic Objective	Strategies	Key Performance Indicator (KPI)	Unit of Measurement	Baseline	2024/25 Financial Year						
						Annual Target	Quarter 1	Actual Performance for Q1	Quarter 2	Actual Performance for Q2	Reasons for Variance for Quarter 1 and Quarter 2	Corrective Actions For Q1 and Q3
			Skills Plan (WSP), Annual Training Report (ATR), and Professional, Vocational, Technical & Academic Learning (PIVOTAL).	Skills Plan (WSP), Annual Training Report (ATR), and Professional, Vocational, Technical & Academic Learning (PIVOTAL).	LGSETA	2024: • Workplace Skills Plan (WSP), • Annual Training Report (ATR), and Professional, Vocational, Technical & Academic Learning (PIVOTAL).						
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	Number of monthly WSP monitoring and implementation reports submitted to LGSETA within 7 days after the end of each month during 2024/25	Twelve (12) WSP monthly reports submitted in 2023/24	Ensure submission of 12 WSP monthly monitoring and implementation reports to LGSETA within 7 days after	Ensure submission of 3 WSP monthly monitoring and implementation reports to LGSETA within 7 days after the end of each month during this quarter.	<b>Achieved</b> Monthly Monitoring Report for July 2024 submitted to LG SETA on the 24 July 2024  Monthly Monitoring Report for	Ensure submission of 3 WSP monthly monitoring and implementation reports to LGSETA within 7 days after the end of each month during this quarter.	<b>Achieved</b> Monthly Monitoring Report for October submitted on the 25 October 2024 to LG SETA.		

KPA 1: Municipal Transformation and Organisational Development												
Performance Objectives And Indicators						Annual Performance Targets						
ID	Strategic Objective	Strategies	Key Performance Indicator (KPI)	Unit of Measurement	Baseline	2024/25 Financial Year						
						Annual Target	Quarter 1	Actual Performance for Q1	Quarter 2	Actual Performance for Q2	Reasons for Variance for Quarter 1 and Quarter 2	Corrective Actions For Q1 and Q3
			of each month during 2024/25 financial year	financial year		the end of each month during 2024/25 financial year		August 2024 submitted to LG SETA on the 30 August 2024		Monthly Monitoring Report for November submitted on the 25 November 2024 to LG SETA.		
1.3(j)	Improve administrative and financial capability of	Promote employee wellness through dedicated	Prepare One (1) annual employee-wellness programme by	An annual employee-wellness programme and number of	One (1) Annual Employee programme	Prepare One (1) annual employee-wellness	Prepare an annual employee-wellness plan for 2024/25 financial year by 1 July 2024, prepare	<b>Achieved</b> Employee wellness programmes held on 6 Sept 2024	Prepare and present 1 quarterly report to senior management meeting in relation	<b>Achieved</b> Two employee wellness programmes		

KPA 1: Municipal Transformation and Organisational Development												
Performance Objectives And Indicators						Annual Performance Targets						
ID	Strategic Objective	Strategies	Key Performance Indicator (KPI)	Unit of Measurement	Baseline	2024/25 Financial Year						
						Annual Target	Quarter 1	Actual Performance for Q1	Quarter 2	Actual Performance for Q2	Reasons for Variance for Quarter 1 and Quarter 2	Corrective Actions For Q1 and Q3
	the municipality.	wellness programmes	1 July 2025, prepare and present 4 quarterly reports in relation thereto to senior management meeting by 30 June 2025.	quarterly report in relation thereto prepared and presented to senior management meeting by 30 June 2025.	me for 2022/23 and Four quarterly reports submitted by 20 June 2024.	programme by 1 July 2025, prepare and present 4 quarterly reports in relation thereto to senior management meeting by 30 June 2024.	and present 1 quarterly report in to senior management meeting in relation to employee wellness-programme(s) of the previous quarter by 30 September 2024		to employee-wellness programme(s) of the previous quarter by 31 December 2024	held 11 Oct 2024 National Recreation day and on 6 December 2024 HIV/AIDS Awareness		
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	Number of monthly reports in relation to tracking of the implementation of Council resolutions by various officials and political office	Twelve reports submitted during 2024/25 on implementation of council resolution	Track the implementation of Council resolutions by various officials and political office bearers, update the	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	<b>Achieved</b> Tracking and implementation of Council resolution report served during the Ordinary Council held on 1 July 2024 and 29 July 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	<b>Achieved</b> Tracking and implementation of Council resolutions report served during the Ordinary		

KPA 1: Municipal Transformation and Organisational Development												
Performance Objectives And Indicators						Annual Performance Targets						
ID	Strategic Objective	Strategies	Key Performance Indicator (KPI)	Unit of Measurement	Baseline	2024/25 Financial Year						
						Annual Target	Quarter 1	Actual Performance for Q1	Quarter 2	Actual Performance for Q2	Reasons for Variance for Quarter 1 and Quarter 2	Corrective Actions For Q1 and Q3
			accordingly and submit 12 monthly reports in relation thereto by 30 June 2025.	bearers by 30 June 2025.	ns	internal register accordingly and submit 12 monthly reports in relation thereto by 30 June 2025.	thereto by 30 September 2024		thereto by 31 December 2024.	Council meeting held on 28 October 2024		
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 2025.	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 2024.	Prepare and submit the organisational annual leave plan for each financial year to Human Resource Management unit by 30 September 2024.	<b>Achieved</b> All departments submitted their annual leave plans to HR Unit	N/A	N/A		

KPA 1: Municipal Transformation and Organisational Development											
Performance Objectives And Indicators						Annual Performance Targets					
ID	Strategic Objective	Strategies	Key Performance Indicator (KPI)	Unit of Measurement	Baseline	2024/25 Financial Year					
						Annual Target	Quarter 1	Actual Performance for Q1	Quarter 2	Actual Performance for Q2	Reasons for Variance for Quarter 1 and 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 2025: <ul style="list-style-type: none"> <li>• Spatial Development Framework (SDF);</li> <li>• Local Economic Development Strategy (LEDS);</li> <li>• Disaster Management Plan (DMP);</li> <li>• Institutional Plan (IP);</li> <li>• Financial Plan (FP);</li> </ul>	Copies of developed and / or annually reviewed and sector plans listed below and proof of their submission to council for approval by 31 May 2025: <ul style="list-style-type: none"> <li>• Spatial Development Framework (SDF);</li> <li>• Local Economic Development Strategy (LEDS);</li> <li>• Disaster Management Plan (DMP);</li> <li>• Institutional Plan (IP);</li> <li>• Financial Plan (FP);</li> </ul>	The following available sectors plans as at 30 June 2024: <ul style="list-style-type: none"> <li>• (SDF);</li> <li>• (LEDS);</li> <li>• (DMP);</li> <li>• (FP);</li> <li>• (FPP);</li> <li>• (HRS); and</li> <li>• (HIV/AIDS P).</li> <li>• (IWMP);</li> <li>• (ASP);</li> <li>• (DMP);</li> <li>• (AQMP);</li> <li>• (CCS);</li> <li>• (RDP);</li> <li>• (SRP)</li> </ul>	By 31 May 2025, develop, annually and submit to Council for approval the following key Sector Plans that support the IDP: <ul style="list-style-type: none"> <li>• Spatial Development Framework (SDF);</li> <li>• Local Economic Development Strategy (LEDS);</li> <li>• Disaster Management Plan (DMP);</li> <li>• Institutional Plan (IP);</li> </ul>	N/A	KPI not yet due for report	N/A	N/A	

KPA 1: Municipal Transformation and Organisational Development											
Performance Objectives And Indicators						Annual Performance Targets					
ID	Strategic Objective	Strategies	Key Performance Indicator (KPI)	Unit of Measurement	Baseline	2024/25 Financial Year					
						Annual Target	Quarter 1	Actual Performance for Q1	Quarter 2	Actual Performance for Q2	Reasons for Variance for Quarter 1 and Quarter 2
			<ul style="list-style-type: none"> <li>• Fraud Prevention Plan (FPP);</li> <li>• Human Resource Strategy (HRS); and</li> <li>• HIV/AIDS Sector Plan (HIV/AIDSSP).</li> <li>• Integrated Waste Management Plan (IWMP);</li> <li>• Agricultural Sector Plan (ASP);</li> <li>• Air Quality Management Plan (AQMP);</li> <li>• Fire Management Plan</li> <li>• Climate Change Strategy (CCS);</li> </ul>	<ul style="list-style-type: none"> <li>• Fraud Prevention Plan (FPP);</li> <li>• Human Resource Strategy (HRS); and</li> <li>• HIV/AIDS Sector Plan (HIV/AIDSSP).</li> <li>• Integrated Waste Management Plan (IWMP);</li> <li>• Agricultural Sector Plan (ASP);</li> <li>• Air Quality Management Plan (AQMP);</li> <li>• Climate Change Strategy (CCS);</li> <li>• Fire Management Plan</li> <li>• Social Development strategy;</li> </ul>		<ul style="list-style-type: none"> <li>• Financial Plan (FP);</li> <li>• Fraud Prevention Plan (FPP);</li> <li>• Human Resource Strategy (HRS); and</li> <li>• HIV/AIDS Sector Plan (HIV/AIDSSP).</li> <li>• Integrated Waste Management Plan (IWMP);</li> <li>• Agricultural Sector Plan (ASP);</li> <li>• Air Quality Management Plan (AQMP);</li> <li>• Climate Change</li> </ul>					

KPA 1: Municipal Transformation and Organisational Development												
Performance Objectives And Indicators						Annual Performance Targets						
ID	Strategic Objective	Strategies	Key Performance Indicator (KPI)	Unit of Measurement	Baseline	2024/25 Financial Year						
						Annual Target	Quarter 1	Actual Performance for Q1	Quarter 2	Actual Performance for Q2	Reasons for Variance for Quarter 1 and Quarter 2	Corrective Actions For Q1 and Q3
			<ul style="list-style-type: none"> <li>Social Development Strategy; Sports and Recreation Plan (SRP)</li> </ul>	Sports and Recreation Plan (SRP)		Strategy (CCS); <ul style="list-style-type: none"> <li>Fire Management Plan</li> <li>Social Development Strategy;</li> <li>Sports and Recreation Plan (SRP)</li> </ul>						
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 2025	% improvement in annual assessment ratings of the municipality's IDP by CoGTA by 30 June 2025	2023/24 CoGTA IDP Assessment Report.	Improve by 80% in annual assessment ratings of the municipality's IDP by CoGTA by 30 June 2025.	N/A	N/A	N/A	N/A	Assessments will be held in April 2025	

KPA 1: Municipal Transformation and Organisational Development												
Performance Objectives And Indicators						Annual Performance Targets						
ID	Strategic Objective	Strategies	Key Performance Indicator (KPI)	Unit of Measurement	Baseline	2024/25 Financial Year						
						Annual Target	Quarter 1	Actual Performance for Q1	Quarter 2	Actual Performance for Q2	Reasons for Variance for Quarter 1 and Quarter 2	Corrective Actions For Q1 and Q3
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 2025.	Four (4) District IDP Managers Forums Meetings and one (1) IDP Steering Committee meeting convened by 30 June 2025.	2 District IDP Managers Forums Meetings convened in 2023/24.	Convene four (4) District IDP Managers Forums Meetings and one (1) IDP Steering Committee meeting by 30 June 2025.	Convene four (1) District IDP Managers Forum Meeting by 30 September 2024.	<b>Achieved</b> IDP Manager's Forum was held on 26 July 2024	Convene four (1) District IDP Managers Forum Meeting by 31 December 2024.	<b>Achieved</b> IDP Manager's Forum was held on 11 October 2024		IDP Technical Steering Comm. was held on the 14 <sup>th</sup> Jan 2025. IDP Managers forum is envisaged to be on the 29 <sup>th</sup> of Jan 2025 IDP Steering Comm. & IDP Rep Forum Envisaged to be held in Feb. 2025

---

## **KPA 2: Basic Service Delivery and Infrastructure Development**

---

**KPA 2: Basic Service Delivery and Infrastructure Development**

Performance Objectives And Indicators						Annual Performance Targets						
ID	Strategic Objective	Strategies	Key Performance Indicator (KPI)	Unit of Measurement	Baseline	2024/25 Financial Year						Media Actions for Q1 and Q2
						Annual Target	Quarter 1	Actual Performance Q1	Quarter 2	Actual Performance Q2	Reasons for Variance for Q1 and Q2	
2.1	To assist local municipalities in the district in setting up a 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 initiated and completed 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 2024.	RRAMS project annual report submitted to the Provincial and National Departments of Roads.	2022/23 – 2023/24 RRAMS road conditions assessment report.	Complete a focused roads conditions assessment on 530km road networks, ancillary assets and 60 traffic counts 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 Roads by 30 June 2024.	Achieve the following RRAMS project milestones by 30 September 2024: <ul style="list-style-type: none"> <li>• Complete 120km of Visual Condition Assessments</li> <li>• Complete 210km of ancillary asset condition assessments</li> <li>• Complete 15X traffic counts.</li> <li>• Complete and submit quarterly report to Department of Transport.</li> </ul>	<b>Not achieved</b> Milestones completed in previous cycle. * All quarterly Milestones to be updated according to TMH22. • Completed desktop study on Borrow Pits in district. • Complete 6km Road Inventory collection. • Submit Quarterly Progress reports to DoT.	Achieve the following RRAMS project milestones by 31 December 2024: <ul style="list-style-type: none"> <li>• Complete 120km of Visual Condition Assessments</li> <li>• Complete 210km of ancillary asset condition assessments</li> <li>• Complete 15X traffic counts.</li> <li>• Complete and submit quarterly report to Department of Transport.</li> </ul>	<b>Achieved</b> Milestones completed in previous cycle. * All quarterly Milestones to be updated according to TMH22 for 2024/2025 • Complete 383.06km of Visual Condition Assessments out of planned 345km • Complete 172.99km of ancillary asset condition assessments out of planned 171km • Quarterly Progress report submitted to DoT.	2024/2025 Milestones not updated on SDBIP by the M&E Office.	Milestones to be updated

## KPA 2: Basic Service Delivery and Infrastructure Development

Performance Objectives And Indicators						Annual Performance Targets						
ID	Strategic Objective	Strategies	Key Performance Indicator (KPI)	Unit of Measurement	Baseline	2024/25 Financial Year						Media Actions for Q1 and Q2
						Annual Target	Quarter 1	Actual Performance Q1	Quarter 2	Actual Performance Q2	Reasons for Variance for Q1 and Q2	
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 2024/25 financial and submitted for approval by Council by 30 June 2025.	1 Reviewed SDF document of the municipality for 2024/25 financial year and Council resolution for approval by 30 June 2025.	New KPI	Review the SDF of the municipality for 2024/25 financial year and submit for Council approval by 30 June 2025.	Process plan for review of 2024/25 SDF approved by 30 September 2024	<b>Achieved</b> The SDF Process Plan was prepared and submitted to Management on the 09 <sup>th</sup> of September 2024 (A Council resolution is attached).	Consultation with both internal and external stakeholders and consolidation of all inputs and a report in relation thereto submitted by 31 December 2024	<b>Achieved</b> Consultation with external and internal stakeholders was conducted on the 15 <sup>th</sup> of November 2024 during the District Planning & GIS Forum (A report is attached).		
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	Number of quarterly inspections performed at moderate to low risk premises in various areas	4 Quarterly inspections reports in 2023/24.	Perform four (4) quarterly inspections at moderate to low risk premises in various areas across Mafube	Perform one (1) quarterly inspections at moderate to low risk premises in various areas	<b>Achieved</b> Inspections conducted for Quarter July-September 2024 were Nine (9) for	Perform one (1) quarterly inspections at moderate to low risk premises in various areas across Mafube	<b>Achieved</b> Inspections conducted for Quarter October-December 2024 were Thirty-nine (39) for Low risk ,		

**KPA 2: Basic Service Delivery and Infrastructure Development**

Performance Objectives And Indicators						Annual Performance Targets						
ID	Strategic Objective	Strategies	Key Performance Indicator (KPI)	Unit of Measurement	Baseline	2024/25 Financial Year						medial Actions for Q1 and Q2
						Annual Target	Quarter 1	Actual Performance Q1	Quarter 2	Actual Performance Q2	Reasons for Variance for Q1 and Q2	
			Local Municipality by 30 June 2025.	across Mafube Local Municipality by 30 June 2025.		Local Municipality by 30 June 2025.	across Mafube Local Municipality by 30 September 2024.	Low risk , Seven (7) Medium risk and Four (4) High risk premises in Mafube Local Municipality	Local Municipality by 31 December 2024.	Two (2) Medium risk and One (1) High risk premises in Mafube Local Municipality		
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 within the district.	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 2025	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 2025.	4 Municipal health Services Reports for the 2023/24 FY	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 2025.	Prepare one (1) quarterly Municipal Health Services reports indicating work done in various towns across the four (4) local municipalities in the district by 30 September 2024.	<b>Achieved</b> 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 July-September 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 2024.	<b>Achieved</b> 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 2024		

**KPA 2: Basic Service Delivery and Infrastructure Development**

Performance Objectives And Indicators						Annual Performance Targets						
ID	Strategic Objective	Strategies	Key Performance Indicator (KPI)	Unit of Measurement	Baseline	2024/25 Financial Year						Additional Actions for Q1 and Q2
						Annual Target	Quarter 1	Actual Performance Q1	Quarter 2	Actual Performance Q2	Reasons for Variance for Q1 and Q2	
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 2025.	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 2025.	4 Quarterly Environmental Management reports in 2023/24.	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 2025.	Prepare one (1) quarterly Environmental Management reports indicating work done in various areas across the four (4) local municipalities in the district by 30 September 2024.	<b>Achieved</b> One (1) quarterly Environmental Services reports indicating work done in various areas across the four (4) local municipalities in the district during the quarter of July -September 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 2024.	<b>Achieved</b> One (1) quarterly Environmental Services reports indicating work done in various areas across the four (4) local municipalities in the district during the quarter of October – December 2024		
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	Four (4) quarterly Disaster Management reports indicating work done in various towns across the four (4) local municipalities in	Number of quarterly Disaster Management reports indicating work done in various towns across the four (4) local municipalities in	4 Quarterly Disaster Management reports in 2023/24.	Prepare four (4) quarterly Disaster Management reports indicating work done in various towns across the four (4) local municipalities in	Prepare one (1) quarterly Disaster Management reports indicating work done in various towns across the four	<b>Achieved</b> One (1) quarterly Disaster Management reports indicating work done in various towns across	Prepare one (1) quarterly Disaster Management reports indicating work done in various towns across the four (4) local municipalities in	<b>Achieved</b> One (1) quarterly Disaster Management reports indicating work done in various towns across the four (4) local		

**KPA 2: Basic Service Delivery and Infrastructure Development**

Performance Objectives And Indicators						Annual Performance Targets						
ID	Strategic Objective	Strategies	Key Performance Indicator (KPI)	Unit of Measurement	Baseline	2024/25 Financial Year						Medial Actions for Q1 and Q2
						Annual Target	Quarter 1	Actual Performance Q1	Quarter 2	Actual Performance Q2	Reasons for Variance for Q1 and Q2	
		well-coordinated response to any eventuality of disaster or emergency that may occur	the district prepared by 30 June 2025.	the district prepared by 30 June 2025.		the district by 30 June 2025	(4) local municipalities in the district by 30 September 2024.	the four (4) local municipalities in the district during the quarter July-September 2024	the district by 31 December 2024.	municipalities in the district during the quarter October – December 2024		
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 2025.	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 2025.	2 HIV/AIDS awareness campaigns held in 2023/24.	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 2025.	One (1) HIV/AIDS awareness campaign held or supported in the district targeting youth, men, women schools, Correctional Centers and private sector institutions by 30 September 2025.	<b>Not achieved</b>	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 2024.	<b>Achieved</b> 06 December 2024 at Edenville	Target not achieved due to communication breakdown between PMS and the office of the Executive Mayor. Quarterly targets not captured as agreed or planned.	PMS capture the planned KPI's as agreed and strengthen communication between the two offices

**KPA 2: Basic Service Delivery and Infrastructure Development**

Performance Objectives And Indicators						Annual Performance Targets							
ID	Strategic Objective	Strategies	Key Performance Indicator (KPI)	Unit of Measurement	Baseline	2024/25 Financial Year						Reasons for Variance for Q1 and Q2	Media Actions for Q1 and Q2
						Annual Target	Quarter 1	Actual Performance Q1	Quarter 2	Actual Performance Q2			
2.6(b)			One (1) Annual HIV/AIDS commemoration aimed at creating HIV/AIDS awareness held by 30 June 2025.	Number of Annual HIV/AIDS commemorations aimed at creating HIV/AIDS awareness held by 30 June 2025.	1 Annual HIV/AIDS commemoration aimed at creating HIV/AIDS awareness held in 2023/24.	Hold one (1) Annual HIV/AIDS commemoration aimed at creating HIV/AIDS awareness by 30 June 2025.	N/A	N/A	Hold one (1) Annual HIV/AIDS commemoration aimed at creating HIV/AIDS awareness by 31 December 2025.	<b>Not Achieved</b>	The commemoration is a national mandate that was not budgeted for in the interest of cost containment	Forming partnership with other stakeholders such as business entities, provincial government, NGO's, etc.	
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	Quarterly EPWP progress reports indicating created fulltime equivalent (FTE's) and Work Opportunities (WO) per sector as per the Protocol Agreement.	Four (4) quarterly EPWP reports submitted in 2023-24 with the following sector targets as per the Protocol Agreement: Infrastructure = 11	Provide four (4) EPWP Progress reports indicating the creation of 16 Fulltime Equivalent (FTE's) and Work Opportunities (WO) as per the Grant Agreement by June 2024	Provide one (1) EPWP Progress reports indicating created 4 Fulltime Equivalent (FTE's) and Work Opportunities (WO) as per the Grant Agreement by 30 September	<b>Achieved</b> Created 16.81 Fulltime Equivalent (FTE's) and 84 Work Opportunities (WO). • Submitted Quarterly Progress report to Department of Public Works and Infrastructure.	Provide one (1) EPWP Progress reports indicating created 8 Fulltime Equivalent (FTE's) and Work Opportunities (WO) as per the Grant Agreement by 31 December 2024	<b>Achieved</b> Created 31.95 Fulltime Equivalent (FTE's) and 91 Work Opportunities (WO). • Submitted Quarterly Progress report to Department of Public Works and Infrastructure.			

**KPA 2: Basic Service Delivery and Infrastructure Development**

Performance Objectives And Indicators						Annual Performance Targets						
ID	Strategic Objective	Strategies	Key Performance Indicator (KPI)	Unit of Measurement	Baseline	2024/25 Financial Year						Additional Actions for Q1 and Q2
						Annual Target	Quarter 1	Actual Performance Q1	Quarter 2	Actual Performance Q2	Reasons for Variance for Q1 and Q2	
					W/O, 4 FTE Environment = 63 W/O, 18 FTE Total = 74 W/O, 22 FTE		2024					

---

### **KPA 3: Local Economic Development**

---

KPA 3: Local Economic Development												
Performance Objectives And Indicators						Annual Performance Targets						
ID	Strategic Objective	Strategies	Key Performance Indicator (KPI)	Unit of Measurement	Baseline	2024/25 Financial Year						
						Annual Target	Quarter 1	Actual Performance Q1	Quarter 2	Actual Performance Q2	Reasons for Variance Q1 and Q2	Corrective Actions for Q1 and Q2
3.1(b)	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 1(6) SMMEs in the district identified and provided with dedicated entrepreneurial support by 30 June 2025.	Sixteen (16) SMMEs in the district identified and provided with dedicated entrepreneurial support by 30 June 2025.	4 SMMEs supported in 2023/24	Identify and provide dedicated entrepreneurial support to sixteen (16) SMMEs in the district by 30 June 2025.	Identify and provide dedicated entrepreneurial support to four (4) SMME in the district by 30 September 2024	<b>Achieved</b> The following SMMEs were identified and supported: - Ultibase Media Productions (PTY) Ltd - Three Bees Cleaning Services - Old Town Embroidery & Printing Moolee Enterprise (PTY) Ltd roductions (PTY) Ltd	Identify and provide dedicated entrepreneurial support to four (4) SMME in the district by 31 December 2024.	<b>Achieved</b> The following SMMEs were identified and supported through the ESS Programme: - Zamtshaba Gardens & Cleaning Pty. Ltd. - Xoli's Nail & Makeup Bar Pty. Ltd. - Moeti & Sons Pty. Ltd DSMD Pty. Ltd		
3.1(c)	To implement programmes and initiatives that are aimed at entrepreneurial	To provide dedicated support to SMMEs, Cooperatives and other entrepreneurial	Two (2) Customer Care training provided to SMMEs in the	Number of Customer Care training provided to SMMEs in the district by 30 June 2025.	Customer Care training provided to SMMEs in 2023/24	Provide two (2) Customer Care training to SMMEs in the district by 30 June 2025.	N/A	KPI not yet due for report	Provide one (1) Customer Care training to SMMEs in the district by 31 December 2024.	<b>Achieved</b> The Customer Care Training is currently in progress and will be		

		KPA 3: Local Economic Development											
Performance Objectives And Indicators						Annual Performance Targets							
ID	Strategic Objective	Strategies	Key Performance Indicator (KPI)	Unit of Measurement	Baseline	2024/25 Financial Year							
						Annual Target	Quarter 1	Actual Performance Q1	Quarter 2	Actual Performance Q2	Reasons for Variance Q1 and Q2	Corrective Actions for Q1 and Q2	
	support, job creation and poverty alleviation	initiatives in the district so as to stimulate economic development in the district.	district by 30 June 2025.								conducted in the 3 <sup>rd</sup> quarter of 2024/25		
3.1(d)			Two (2) cooperatives supplied with identified tools/equipment by 30 June 2025.	Number of cooperatives supplied with identified tools/equipment by 30 June 2025.	4 Cooperative supplied with identified tools/equipment in 2023/24	Supply two (2) Cooperatives with identified tools/equipment by 30 June 2025.	Supply one (1) Cooperative with identified tools/equipment by 30 September 2024.	The following Cooperative was identified and supplied with equipment: - Success Farmers' Cooperative.	N/A	N/A			
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.	Up to three (3) qualifying artists and / or groups of artists assisted and supported with training, coaching and crafting skills by 30 June 2025.	Number of qualifying artists and / or groups of artists assisted and supported with training, coaching and crafting skills by 30 June 2025.	4 qualifying artists and / or groups of artists supported in 2023/24.	Assist and support up to three (3) qualifying artists and / or groups of artists in the district with training and with capacity building with tourism establishments by 30 June 2025.	Assist and support up to three (1) qualifying artists and / or groups of artists in the district with training and with capacity building with tourism establishments by 30	<b>Achieved</b> Assisted one qualifying group of artists with equipment. {Laptop, Pullup and backdrop banners.	Assist and support up to three (1) qualifying artists and / or groups of artists in the district with training and and with capacity building with tourism establishments coaching and crafting skills by 31 December 2024.	<b>Achieved</b> Support on performing arts was provided to: Re Mo Bophelong NPO.	No submission of request for assistance received by the municipality for training.	Collaborate with the Department of Sports, Arts, Culture and Recreation Department to provide the training of artists/ groups.	

KPA 3: Local Economic Development												
Performance Objectives And Indicators						Annual Performance Targets						
ID	Strategic Objective	Strategies	Key Performance Indicator (KPI)	Unit of Measurement	Baseline	2024/25 Financial Year						
						Annual Target	Quarter 1	Actual Performance Q1	Quarter 2	Actual Performance Q2	Reasons for Variance Q1 and Q2	Corrective Actions for Q1 and Q2
							September 2024.					
3.2(b)	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.	Coordinate Two (2) mountain bike training camps, two (2) mountain bike races and One (1) sports tournament by the end of June 2025.	Number of mountain bike training camps, mountain bike races and sports tournament held by 30 June 2025	2 adventure sport activities in collaboration with the relevant sector departments and stakeholders in 2023/24	Coordinate 2 adventure sports activities in collaboration with the relevant sector departments and stakeholders by 30 June 2025.	N/A	<b>Achieved albeit KPI not due for reporting</b> Ride for Education mountain bike race on the 27 <sup>th</sup> to 29 <sup>th</sup> of August 2024.	Coordinate one (1) mountain bike training camps and one (1) mountain bike races tournament by 31 December 2024.	<b>Achieved</b> Annual Big Walk and National Recreation Day programme, took place on the 04 <sup>th</sup> and 10 <sup>th</sup> of October 2024.		
3.3(b)	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.	Conduct four (4) tourism awareness campaigns (i.e. 1 per local municipality per quarter) by 30 June 2025.	Number of tourism awareness campaigns (i.e. 1 per local municipality per year) conducted by 30 June 2025.	4 Tourism awareness campaigns in 2023/24	Conduct four (4) tourism awareness campaigns (i.e. 1 per local municipality per year) by 30 June 2025.	Conduct one (1) tourism awareness campaigns (i.e. 1 per local municipality per year) by 30 September 2024	<b>Achieved</b> One tourism awareness campaign was held at HM Mthombeni Secondary School on the 18 <sup>th</sup> of September 2024.	Conduct one (1) tourism awareness campaigns (i.e. 1 per local municipality per year) by 31 December 2024	<b>Achieved</b> One tourism awareness campaign was held on the 12 <sup>th</sup> of December 2024 at the N1 Kroon Vaal Toll Plaza.		

KPA 3: Local Economic Development												
Performance Objectives And Indicators						Annual Performance Targets						
ID	Strategic Objective	Strategies	Key Performance Indicator (KPI)	Unit of Measurement	Baseline	2024/25 Financial Year						
						Annual Target	Quarter 1	Actual Performance Q1	Quarter 2	Actual Performance Q2	Reasons for Variance Q1 and Q2	Corrective Actions for Q1 and Q2
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.	Participate in at least one (1) local and / or international tourism show / expo by 30 June 2025.	Number of local and / or international tourism shows / expos participated in by 30 June 2025.	1 Local Tourism Shows attended in 2023/24	Participate in at least one (1) local and / or international tourism show / expo by 30 June 2025.	N/A	KPI not yet due for report	N/A	N/A		
3.3( c)			Publicize two (2) advertisements on promotion of tourism in the district by 30 June 2025.	Number of advertisements on promotion of tourism in the 30 June 2025.	1 Advertisement placed in 2023/24	Publicize two (2) advertisements on promotion of tourism in the district on the Municipal website by 30 June 2025.	N/A	KPI not yet due for report	Publicize one (1) advertisements on promotion of tourism in the district on the municipal website by 31 December 2024.	<b>Achieved</b> Advert on promotion of tourism was placed on the municipal website in December 2024.		
3.5	To support development of emerging farmers in the district into mainstream farming	Support emerging farmers in identify opportunities in agro-processing of products in the district	Support one (1) agro-processing/ production support unit initiatives / projects by 30 June 2025	Number of agro-processing production support unit initiatives/ projects by 30 June 2025.	One (1) agro-processing supported in 2023/24	Support one (1) agro-processing/ production support unit initiatives / projects by 30 June 2025.	N/A	KPI not yet due for report	N/A	N/A		



---

## **KPA 4: Financial Management & Viability**

---

**KPA 4: Financial Management & Viability**

Performance Objectives And Indicators						Annual Performance Targets						
ID	Strategic Objective	Strategies	Key Performance Indicator (KPI)	Unit of Measurement	Baseline	2024/25 Financial Year						
						Annual Target	Quarter 1	Actual Performance Q1	Quarter 2	Actual Performance Q2	Reasons for Variance for Q1 and Q23	Corrective Actions for Q1 and Q2
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 2025: <ul style="list-style-type: none"> <li>Asset Management Policy;</li> <li>Banking &amp; Investment Policy;</li> <li>Funding &amp; Reserves Policy;</li> <li>Budget Virements Policy;</li> <li>Budget &amp; Reporting Policy; and Supply Chain Management Policy</li> </ul>	Reviewed draft of the following Budget related policies and proof of their submission to Council for approval by 31 May 2025: <ul style="list-style-type: none"> <li>Asset Management Policy;</li> <li>Banking &amp; Investment Policy;</li> <li>Funding &amp; Reserves Policy;</li> <li>Budget Virements Policy;</li> <li>Budget &amp; Reporting Policy; and Supply Chain Management Policy</li> </ul>	Current: - <ul style="list-style-type: none"> <li>Asset Management Policy;</li> <li>Banking &amp; Investment Policy;</li> <li>Funding &amp; Reserves Policy;</li> <li>Budget Virements Policy;</li> <li>Budget &amp; Reporting and Supply Chain Management Policy</li> </ul>	Review and submit the following Budget related policies for approval by Council by 31 May 2025: <ul style="list-style-type: none"> <li>Asset Management Policy;</li> <li>Banking &amp; Investment Policy;</li> <li>Funding &amp; Reserves Policy;</li> <li>Budget Virements Policy;</li> <li>Budget &amp; Reporting and Supply Chain Management Policy</li> </ul>	N/A	KPI not yet due for report	N/A	N/A		

KPA 4: Financial Management & Viability												
Performance Objectives And Indicators						Annual Performance Targets						
ID	Strategic Objective	Strategies	Key Performance Indicator (KPI)	Unit of Measurement	Baseline	2024/25 Financial Year						
						Annual Target	Quarter 1	Actual Performance Q1	Quarter 2	Actual Performance Q2	Reasons for Variance for Q1 and Q23	Corrective Actions for Q1 and Q2
						Supply Chain Management Policy						
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 2025: <ul style="list-style-type: none"> <li>Debtors / Receivables Policy;</li> <li>Bad Debts &amp; Debt Impairment Policy;</li> <li>Subsequent Events Policy;</li> <li>Provisions, Contingencies &amp; Accruals Policy;</li> </ul>	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 2025: <ul style="list-style-type: none"> <li>Debtors / Receivables Policy;</li> <li>Bad Debts &amp; Debt Impairment Policy;</li> <li>Subsequent Events Policy;</li> <li>Provisions, Contingencies &amp; Accruals Policy;</li> <li>Unauthorised, Irregular, Fruitless</li> </ul>	2023-24 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 2025: <ul style="list-style-type: none"> <li>Debtors / Receivables Policy;</li> <li>Bad Debts &amp; Debt Impairment Policy;</li> <li>Subsequent Events Policy;</li> <li>Provisions, Contingencies</li> </ul>	N/A	N/A	N/A	N/A		

**KPA 4: Financial Management & Viability**

Performance Objectives And Indicators						Annual Performance Targets						
ID	Strategic Objective	Strategies	Key Performance Indicator (KPI)	Unit of Measurement	Baseline	2024/25 Financial Year						
						Annual Target	Quarter 1	Actual Performance Q1	Quarter 2	Actual Performance Q2	Reasons for Variance for Q1 and Q23	Corrective Actions for Q1 and Q2
			<ul style="list-style-type: none"> <li>Unauthorised, Irregular, Fruitless &amp; Wasteful Expenditure Policy;</li> <li>Commitments Policy</li> </ul>	& Wasteful Expenditure Policy; Commitments Policy		<ul style="list-style-type: none"> <li>&amp; Accruals Policy;</li> <li>Unauthorised, Irregular, Fruitless &amp; Wasteful Expenditure Policy;</li> <li>Commitments Policy</li> </ul>						
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 2025.	% 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 2025.	2023/24 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	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	<b>Achieved</b> All invoices were paid within 30 days and there were no disputes.	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 2024.	<b>Achieved</b> All invoices were paid within 30 days and there were no disputes.		

KPA 4: Financial Management & Viability												
Performance Objectives And Indicators						Annual Performance Targets						
ID	Strategic Objective	Strategies	Key Performance Indicator (KPI)	Unit of Measurement	Baseline	2024/25 Financial Year						
						Annual Target	Quarter 1	Actual Performance Q1	Quarter 2	Actual Performance Q2	Reasons for Variance for Q1 and Q23	Corrective Actions for Q1 and Q2
						year by 30 June 2025.	year by 30 September 2024.					
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 2025	% cash-backed annual budgets prepared and proof of submission to Council for approval by 31 May 2025.	2023/24 Approved Budget	Prepare annual budgets that are 100% cash-backed and submit to Council for approval by 31 May 2025.	N/A	KPI not yet due for report	N/A	N/A		
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 2024.	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 2024.	2023/24 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 2024.	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 2024.	<b>Achieved</b> Audit file was prepared and submitted together with AFS to Auditor General by 31 August 2024.	N/A	N/A		

KPA 4: Financial Management & Viability												
Performance Objectives And Indicators						Annual Performance Targets						
ID	Strategic Objective	Strategies	Key Performance Indicator (KPI)	Unit of Measurement	Baseline	2024/25 Financial Year						
						Annual Target	Quarter 1	Actual Performance Q1	Quarter 2	Actual Performance Q2	Reasons for Variance for Q1 and Q23	Corrective Actions for Q1 and Q2
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 2024.	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 2024.	2023/24 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 2024.	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 2024.	<b>Achieved</b> Audit file was prepared and submitted together with AFS to Auditor General by 31 August 2024.	N/A	N/A		
4.1(g)	To secure sound financial management practices that enhance financial viability & compliance	Plan, implement, monitor and report on financial management activities in accordance	Twelve (12) monthly budget statement reports and four (4) quarterly financial reports prepared, signed-off and submitted to the	Number of monthly budget statement reports and quarterly financial reports prepared, signed-off and submitted to the	12 Monthly budget statement reports and 4 quarterly financial reports in 2023/24.	Prepare and submit to Executive Mayor by 30 June 2020, twelve (12) signed-off monthly budget	Prepare and submit to Executive Mayor by 30 June 2020, three (3) signed-off monthly	<b>Achieved</b> 3 monthly budget statements reports and 1 quarterly report have been signed off and submitted to the Executive Mayor	Prepare and submit to Executive Mayor by 30 June 2020, three (3) signed-off monthly budget statement reports and one	<b>Achieved</b> 3 monthly budget statement reports and 1 quarterly report have been signed off and submitted to the Executive Mayor		

KPA 4: Financial Management & Viability												
Performance Objectives And Indicators						Annual Performance Targets						
ID	Strategic Objective	Strategies	Key Performance Indicator (KPI)	Unit of Measurement	Baseline	2024/25 Financial Year						
						Annual Target	Quarter 1	Actual Performance Q1	Quarter 2	Actual Performance Q2	Reasons for Variance for Q1 and Q23	Corrective Actions for Q1 and Q2
	with the requirements of MFMA & other relevant legislation	with MFMA, its associated regulations and prescribed accounting norms and standards.	Executive Mayor by 30 June 2025.	Executive Mayor by 30 June 2025.		statement reports and four (4) quarterly financial reports by 30 June 2025.	budget statement reports and one (1) quarterly financial report by 30 September 2024.		(1) quarterly financial report by 31 December 2024.			
4.1(h)			Twelve (12) monthly bank reconciliation statements of all bank accounts prepared and signed-off 30 June 2025.	Number of monthly bank reconciliation statements of all bank accounts prepared and signed-off 30 June 2025.	12 signed-off monthly bank reconciliation statement of all bank accounts in 2023/24.	Prepare and sign-off twelve (12) monthly bank reconciliation statements of all bank accounts by 30 June 2025.	Prepare and sign-off three (3) monthly bank reconciliation statements of all bank accounts by 30 September 2024.	<b>Achieved</b> 3 monthly bank reconciliation statements for all bank accounts have been prepared and signed off.	Prepare and sign-off three (3) monthly bank reconciliation statements of all bank accounts by 31 December 2024.	<b>Achieved</b> 3 monthly bank reconciliation statements for all bank accounts have been prepared and signed off.		
4.1(i)	To secure sound financial management practices that enhance financial viability &	Plan, implement, monitor and report financial management activities in accordance	100% of all monthly payment vouchers and accompanying supporting documents of filed, registered	% of all monthly payment vouchers and accompanying supporting documents of filed, registered and kept in safe custody	Monthly payment vouchers and accompanying supporting documents of filed, registered	100% of all monthly payment vouchers and accompanying supporting documents of	100% of all monthly payment vouchers and accompanying supporting documents of	<b>Achieved</b> All payment vouchers including supporting documents have been scanned, filed	100% of all monthly payment vouchers and accompanying supporting documents of filed, registered	<b>Achieved</b> All payment vouchers including supporting documents have been scanned,		

KPA 4: Financial Management & Viability												
Performance Objectives And Indicators						Annual Performance Targets						
ID	Strategic Objective	Strategies	Key Performance Indicator (KPI)	Unit of Measurement	Baseline	2024/25 Financial Year						
						Annual Target	Quarter 1	Actual Performance Q1	Quarter 2	Actual Performance Q2	Reasons for Variance for Q1 and Q23	Corrective Actions for Q1 and Q2
	compliance with the requirements of MFMA & other relevant legislation	with MFMA, its associated regulations and prescribed accounting norms and standards.	and kept in safe custody within 30 days of the end of each month throughout 2024/25 financial year.	within 30 days of the end of each month throughout 2024/25 financial year.	and kept in safe custody within 30 days in 2023/24	filed, registered and kept in safe custody within 30 days of the end of each month throughout 2024/25 financial year.	filed, registered and kept in safe custody within 30 days of the end of each month throughout this quarter	and kept in safe filling cabinet.	and kept in safe custody within 30 days of the end of each month throughout this quarter	filed and kept in safe filling cabinet.		
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 2025	Number of biannual assets verification performed and asset registers updated with all assets movements, and report any damaged / missing items by 30 June 2025.	2 biannual assets verification performed and asset registers updated with all assets in 2023/24	2 biannual assets verification performed and asset registers updated with all assets movements, and report any damaged / missing items by 30 June 2025.	N/A	N/A	1 biannual assets verification performed and asset registers updated with all assets movements, and report any damaged / missing items by 31 December 2024.	<b>Achieved</b> Assets verification was conducted on the 31 August 2024		
4.1(k)	To secure sound financial management	Plan, implement, monitor and	Nil / Zero amount of unauthorized, irregular and	Amount of unauthorized, irregular and	2023/24 report on Nil / Zero amount of	Nil / Zero amount of unauthorized,	Nil / Zero amount of unauthorized,	<b>Not achieved.</b> No reported authorized	Nil / Zero amount of unauthorized, irregular and	<b>Not achieved.</b> No reported authorized	Irregular expenditures are caused by	

**KPA 4: Financial Management & Viability**

Performance Objectives And Indicators						Annual Performance Targets								
ID	Strategic Objective	Strategies	Key Performance Indicator (KPI)	Unit of Measurement	Baseline	2024/25 Financial Year								
						Annual Target	Quarter 1	Actual Performance Q1	Quarter 2	Actual Performance Q2	Reasons for Variance for Q1 and Q23	Corrective Actions for Q1 and Q2		
	practices that enhance financial viability & compliance with the requirements of MFMA & other relevant legislation	report financial management activities in accordance with MFMA, its associated regulations and prescribed accounting norms and standards.	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 2025.	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.	unauthorized, irregular and fruitless & wasteful expenditure	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 2025.	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 2024	expenditure reported for quarter	Irregular and fruitless expenditure was recorded on the register for the quarter.	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 2024	expenditure reported for quarter	Irregular and fruitless expenditure was recorded on the register for the quarter	user departments, we believe that the target should be shared across all departments	

---

## **KPA 5: Good Governance & Public Participation**

---

KPA 5: Good Governance & Public Participation												
Performance Objectives And Indicators						Annual Performance Targets						
ID	Strategic Objective	Strategies	Key Performance Indicator (KPI)	Unit of Measurement	Baseline	2024/25 Financial Year						
						Annual Target	Quarter 1	Actual Performance Q1	Quarter 2	Actual Performance Q2	Reasons for Variance for Q1 and Q2	Corrective Actions for Q1 and Q2
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.	2023/24 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	N/A		
5.1(b)			Five (5) signed Performance Agreements & Plans for the Municipal Manager and four (4) senior managers concluded for 2020/21 financial year by 31 July 2024.	5 Performance Agreements & Plans for 2024/25	2023/24 Performance Agreements & Plans.	Conclude five (5) signed Performance Agreements & Plans for the Municipal Manager and four (4) senior managers for 2024/25 financial year by 31 July 2024.	Conclude five (5) signed Performance Agreements & Plans for the Municipal Manager and four (4) senior managers for 2024/25 financial	<b>Achieved</b> 5 performance agreements concluded on the 7 <sup>th</sup> July 2024	N/A	N/A		

KPA 5: Good Governance & Public Participation												
Performance Objectives And Indicators						Annual Performance Targets						
ID	Strategic Objective	Strategies	Key Performance Indicator (KPI)	Unit of Measurement	Baseline	2024/25 Financial Year						
						Annual Target	Quarter 1	Actual Performance Q1	Quarter 2	Actual Performance Q2	Reasons for Variance for Q1 and Q2	Corrective Actions for Q1 and Q2
							year by 31 July 2024.					
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 2024.	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 2023-24	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 2024.	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 4 of 2023/24 and 1 annual performance report for signed-off and submitted to the Auditor- General by 31 August 2024.	<b>Not achieved,</b> A formal performance evaluation session will be convened in the 3 <sup>rd</sup> Quarter	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 2024/25.	<b>Not achieved,</b> A formal performance evaluation session will be convened in the 3 <sup>rd</sup> Quarter	Legislation make provision for formal performance review at 6 months interval	Formal sessions will be convened in the 3 <sup>rd</sup> Quarter

**KPA 5: Good Governance & Public Participation**

Performance Objectives And Indicators						Annual Performance Targets						
ID	Strategic Objective	Strategies	Key Performance Indicator (KPI)	Unit of Measurement	Baseline	2024/25 Financial Year						
						Annual Target	Quarter 1	Actual Performance Q1	Quarter 2	Actual Performance Q2	Reasons for Variance for Q1 and Q2	Corrective Actions for Q1 and Q2
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 2025.	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 2025	2023/24 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 2025	N/A	N/A	N/A	N/A		
5.1(e)	To enforce, promote and adhere to Good Governance practices by complying with prescribed laws and regulations at all levels	Fully comply with the provisions of the municipality's Performance Management System from planning to report.	One (1) audited annual report for each financial year submitted to Provincial Treasury, CoGTA and National Treasury by 31 January 2025.	Number of audited annual report for each financial year submitted to Provincial Treasury, CoGTA and National	2023/24 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 2025.	N/A	N/A	N/A	N/A		

KPA 5: Good Governance & Public Participation												
Performance Objectives And Indicators						Annual Performance Targets						
ID	Strategic Objective	Strategies	Key Performance Indicator (KPI)	Unit of Measurement	Baseline	2024/25 Financial Year						
						Annual Target	Quarter 1	Actual Performance Q1	Quarter 2	Actual Performance Q2	Reasons for Variance for Q1 and Q2	Corrective Actions for Q1 and Q2
	within the organisation.			Treasury by 31 January 2025.								
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 2025.	Number of content updates (i.e. 1 per month for each financial year) of the municipality's website done by 30 June 2025.	12 Monthly content updates is 2023/24.	Do twelve (12) content updates (i.e. 1 per month for each financial year) of the municipality's website by 30 June 2025.	Do three (3) content updates (i.e. 1 per month for each financial year) of the municipality's website by 30 September 2024	<b>Achieved</b> 3 uploads made for the 1 <sup>st</sup> quarter	Do three (3) content updates (i.e. 1 per month for each financial year) of the municipality's website by 31 December 2024.	<b>Achieved</b> 3 uploads made for the 2 <sup>nd</sup> quarter		

**KPA 5: Good Governance & Public Participation**

Performance Objectives And Indicators						Annual Performance Targets						
ID	Strategic Objective	Strategies	Key Performance Indicator (KPI)	Unit of Measurement	Baseline	2024/25 Financial Year						
						Annual Target	Quarter 1	Actual Performance Q1	Quarter 2	Actual Performance Q2	Reasons for Variance for Q1 and Q2	Corrective Actions for Q1 and Q2
5.2(b)	To promote effective, public consultation, regular communication with communities.	Develop and implement annual community participation and interaction program aimed at interacting with the community regarding various matters of local governance including public awareness campaigns, civic education about various programs that are initiated at other	Four (4) IDP Public Participation meetings and one (1) IDP Rep Forum meetings convened by 30 June 2025.	Number of IDP Public Participation meetings and number of IDP Rep Forum meetings convened by 30 June 2025.	4 IDP Public Participation Meetings, 1 IDP Steering Committee Meetings held in 2023/24	Convene four (4) IDP Public Participation meetings and one (1) IDP Rep Forum meetings by 30 June 2025.	N/A	KPI not yet due for report	N/A	N/A		
			Public Participation strategy developed, reviewed annually & submitted to council for approval by 30 June 2025	Number of Public Participation strategy developed, reviewed annually & submitted to council for approval by 30 June 2025	New KPI	N/A	N/A	KPI not yet due for report	N/A	N/A		
5.2(c)			Four (4) community awareness campaigns and civic education held by 30 June 2025.	Number of community awareness campaigns and civic education	1 x Civic Education held in 2023/24	Hold four (4) community awareness campaigns and civic education by 30 June 2025.	Hold one (1) community awareness campaigns and civic education	<b>Achieved</b> One (1) Anti-Crime Awareness Campaign held at the Madiba Community Hall	Hold one (1) community awareness campaigns and civic education by	<b>Achieved</b> One (1) Anti-Crime Awareness Campaign held at the Constantia Town Hall in		

**KPA 5: Good Governance & Public Participation**

Performance Objectives And Indicators						Annual Performance Targets						
ID	Strategic Objective	Strategies	Key Performance Indicator (KPI)	Unit of Measurement	Baseline	2024/25 Financial Year						
						Annual Target	Quarter 1	Actual Performance Q1	Quarter 2	Actual Performance Q2	Reasons for Variance for Q1 and Q2	Corrective Actions for Q1 and Q2
				held by 30 June 2025.			by 30 September 2024.	in Qalabotjha, Villiers, Mafube Local Municipality on 11 September 2024	31 December 2024.	Maokeng, Kroonstad Moqhaka Local Municipality on 06 November 2024		
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 2025.	Number of workshops & training, Speaker's Imbizos, Ward Committee Conferences, CDW Conferences convened by 30 June 2025.	2 x councillors' 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	Convene four (4) workshops & training, four (4) Speaker's Imbizos, one (1) Ward Committee Conferences, one CDW Conferences by 30 June 2025	Convene one (1) workshop & training, one (1) Speaker's Imbizo, and one (1) Ward Committee Conferences by 30 September 2024.	<b>Partially achieved</b> 1 X Speaker's Imbizo held at the Refengkgotso Community Hall in Deneysville, Metsimaholo Local Municipality on 18 September 2024	Convene one (1) workshop & training, one (1) Speaker's Imbizo, and one (1) CDW Conferences by 31 December 2024.	<b>Partially achieved</b> 1 X Speaker's Imbizo held at the Tshepahaloh Community Hall in Rammulotsi, Moqhaka Local Municipality on 13 November 2024  1 X Wellness Event for Councillors at Emerald Hotel & Resort in Vanderbijlpark on 18 December 2024		

KPA 5: Good Governance & Public Participation												
Performance Objectives And Indicators						Annual Performance Targets						
ID	Strategic Objective	Strategies	Key Performance Indicator (KPI)	Unit of Measurement	Baseline	2024/25 Financial Year						
						Annual Target	Quarter 1	Actual Performance Q1	Quarter 2	Actual Performance Q2	Reasons for Variance for Q1 and Q2	Corrective Actions for Q1 and Q2
					committees" training held, 1 x Speaker's Imbizo held and 2 x Civic Education held in 2023/24							
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 2025.	Number of District Coordination Forum (DCF) meetings convened by 30 June 2025.	Two (2) DCF Meetings in 2023/24	Convene two (2) District Coordination Forum (DCF) meetings by 30 June 2025.	N/A	N/A	Convene one (1) District Coordination Forum (DCF) meeting by 31 December 2024.	<b>Achieved</b> (1)DCF meeting convened on 05 November 2024 at FDDM		
5.4(b)	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) Technical IGR meetings convened by 30 Jun 2025.	Number of Technical IGR meetings convened by 30 Jun 2025.	8 Technical IGR meeting was held in 2023/24.	Convene two (2) Technical IGR meetings convened by 30 Jun 2025.	N/A	<b>Achieved albeit KPI not yet due for reporting</b> Convene two (2) Technical IGR meetings convened on 16 July and 15 August 2024.	One (1) Technical IGR meetings convened by 31 December 2024.	<b>Achieved</b> 1 (one) Technical IGR meeting convened on 08 October 2024.		

**KPA 5: Good Governance & Public Participation**

Performance Objectives And Indicators						Annual Performance Targets						
ID	Strategic Objective	Strategies	Key Performance Indicator (KPI)	Unit of Measurement	Baseline	2024/25 Financial Year						
						Annual Target	Quarter 1	Actual Performance Q1	Quarter 2	Actual Performance Q2	Reasons for Variance for Q1 and Q2	Corrective Actions for Q1 and Q2
5.4(c)		tal relations in the district.	Four (4) Municipal Manager's Forum meetings convened by 30 June 2025.	Number of Municipal Manager's Forum meetings convened by 30 June 2025	1 Municipal Manager's Forum meetings held in 2023/24.	Convene four (4) Municipal Manager's Forum meetings by 30 June 2025	Convene one (1) Municipal Manager's Forum meetings by 30 September 2024.	<b>Achieved</b> Convened one (1) Municipal Manager's Forum meeting on 19 September 2024.	Convene one (1) Municipal Manager's Forum meetings by 31 December 2024.	<b>Achieved</b> Convene four (4) Municipal Manager's Forum meetings on 04, 18, 19 and 20 November 2024.		
5.4(d)			Two (2) District LED Forum meetings convened by 30 June 2025.	Number of District LED Forum meetings convened by 30 June 2025.	1 District LED Forum was held in 2023/24.	Convene two (2) District LED Forum meetings by 30 June 2025	N/A	KPI not yet due for report	Convene one (1) District LED Forum meetings by 31 December 2024.	<b>Achieved</b> The LED Forum (LED, Tourism & Agriculture) Forum was held on the 3 <sup>rd</sup> of December 2024 at FDDM Council Chamber.		
5.4(f)			Convene Two (2) District Tourism Forum meetings by 30 June 2025.	Number of District Tourism Forum meetings convened by 30 June 2025.	Two (2) District Tourism Forum meetings were held in 2023/24	Convene two (2) District Tourism Forum meetings by 30 June 2025.	N/A	KPI not yet due for report	Convene one (1) District Tourism Forum meetings by 31 December 2024.	<b>Achieved</b> The LED Forum (LED, Tourism & Agriculture) Forum was held on the 3 <sup>rd</sup> of December 2024 at FDDM Council Chamber.		

**KPA 5: Good Governance & Public Participation**

Performance Objectives And Indicators						Annual Performance Targets						
ID	Strategic Objective	Strategies	Key Performance Indicator (KPI)	Unit of Measurement	Baseline	2024/25 Financial Year						
						Annual Target	Quarter 1	Actual Performance Q1	Quarter 2	Actual Performance Q2	Reasons for Variance for Q1 and Q2	Corrective Actions for Q1 and Q2
5.4(g)			Four (4) GIS Meetings convened by 30 June 2025	Number of GIS meetings convened by 30 June 2025	New KPI	Four (4) GIS Meetings convened by 30 June 2025	Four (1) GIS Meetings convened by 30 June 2024	<b>Achieved</b> The Planning & GIS Forum was held on the 07 <sup>th</sup> of August 2024 on Microsoft Teams	Four (1) GIS Meetings convened by 31 December 2024	<b>Achieved</b> The District Planning & GIS Forum on the 15 <sup>th</sup> of November 2024.		
5.4(h)			Two (2) CFO Forum meetings convened by 30 June 2025.	Number of CFO Forum meetings convened by 30 June 2025.	Two (2) CFO Forum meetings convened in 2023/24	Convene two (2) CFO Forum meetings by 30 June 2025.	N/A	KPI not yet due for report	Convene one (1) CFO Forum meetings by 31 December 2024.	<b>Achieved</b> Convened one (1) CFO Forum meeting on 27 September 2024		
5.4(i)	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.	Four (4) Communications Forum meetings convened by 30 June 2025.	Number of Communications Forum meetings convened by 30 June 2025.	One (1) Communications Forum meetings convened in 2023/24.	Convene four (4) Communications Forum meetings by 30 June 2025.	Convene one (1) Communications Forum meetings by 30 September 2024.	<b>Not achieved</b>	Convene one (1) Communications Forum meetings by 31 December 2024.	<b>Achieved</b> Convened one (1) communications forum meeting was held on 15 November 2024.		
5.4(j)	To promote and facilitate	Facilitate compliance	Two (2) Energy	Number of Energy	Three (3) Energy	Convene two (2) Energy	N/A	<b>Achieved albeit report on KPI</b>	Convene one (1) Energy	<b>Achieved</b>		

**KPA 5: Good Governance & Public Participation**

Performance Objectives And Indicators						Annual Performance Targets						
ID	Strategic Objective	Strategies	Key Performance Indicator (KPI)	Unit of Measurement	Baseline	2024/25 Financial Year						
						Annual Target	Quarter 1	Actual Performance Q1	Quarter 2	Actual Performance Q2	Reasons for Variance for Q1 and Q2	Corrective Actions for Q1 and Q2
	Intergovernmental Relations amongst stakeholders in the district.	with the principles of co-operative government and intergovernmental relations in the district.	Forum meetings convened by 30 June 2025.	Forum meetings convened by 30 June 2025.	Forum meetings convened in 2023/24.	Forum meetings convened by 30 June 2025.		<b>was not yet due</b> One District Energy Forum meeting convened on the 19th September 2024.	Forum meeting convened by 31 December 2024.	One District Energy Forum meeting convened on 5 December 2024		
5.4(k)			Four (4) Corporate Support Services Forum meetings convened by 30 June 2025.	Number of Corporate Support Services Forum meetings convened by 30 June 2025.	Two (2) Corporate Support Services Forum meetings held in 2024/24	Convene four (4) Corporate Support Services Forum meetings by 30 June 2025.	Convene one (1) Corporate Support Services Forum meetings by 30 September 2024.	<b>Achieved</b> (1)Corporate Support Services forum meeting was held on 13 September 2024	Convene one (1) Corporate Support Services Forum meetings by 31 December 2024.	<b>Achieved</b> (1) Corporate Support Services forum was held on 10 December 2024		
5.4(l)	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.	Four (4) District PMS Forum meetings convened by 30 June 2025.	Number of District PMS Forum meetings convened by 30 June 2025.	Zero (0) of District PMS Forum meetings held in 2023/24	Convene four (4) District PMS Forum meetings by 30 June 2025.	Convene one (1) District PMS Forum meetings by 30 September 2024.	<b>Achieved</b> Convened one (1) PMS forum meeting on 30 July 2024.	Convene one (1) District PMS Forum meetings by 31 December 2024.	<b>Achieved</b> Convened (1) District PMS forum meeting on 23 November 2024.		

KPA 5: Good Governance & Public Participation												
Performance Objectives And Indicators						Annual Performance Targets						
ID	Strategic Objective	Strategies	Key Performance Indicator (KPI)	Unit of Measurement	Baseline	2024/25 Financial Year						
						Annual Target	Quarter 1	Actual Performance Q1	Quarter 2	Actual Performance Q2	Reasons for Variance for Q1 and Q2	Corrective Actions for Q1 and Q2
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 relations in the district.	Two (2) Water Sector Forum meetings convened by 30 June 2025.	Number of Water Sector Forum meetings convened by 30 June 2025.	2 Water Sector Forum meeting held in 2023/24	Convene two (2) Water Sector Forum meetings by 30 June 2025.	N/A	N/A	Convene one (1) Water Sector Forum meetings by 31 December 2024	<b>Achieved</b> One District Water Sector Forum meeting convened on 28 November 2024.		
5.4(n)			Four (4) Disaster Management Forum meetings convened by 30 June 2025.	Number of Disaster Management Forum meetings convened by 30 June 2025.	3 Disaster Management meetings held in 2023/24	Convene four (4) Disaster Management Forum meetings by 30 June 2025.	Convene one (1) Disaster Management Forum meetings by 30 September 2024.	<b>Achieved</b> Disaster Management Advisory Forum was held on the 26th September 2024 for the quarter of July-September 2024.	Convene one (1) Disaster Management Forum meetings by 30 December 2024.	<b>Achieved</b> Disaster Management Advisory Forum was held on the 12th December 2024 for the quarter of October-December 2024.		
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 &	Number of Internally Audited quarterly performance reports of the Municipal Manager and 4 Senior Managers and	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	Prepare and submit one (1) Internally Audited quarterly performance reports of the Municipal Manager and 4 Senior Managers and draft annual	<b>Not Achieved</b>	Prepare and submit one (1) Internally Audited quarterly performance reports of the Municipal Manager and 4 Senior Managers and draft annual	<b>Not Achieved</b>		IA quarterly performance reports to be submitted in the 3 <sup>rd</sup> Quarter

KPA 5: Good Governance & Public Participation												
Performance Objectives And Indicators						Annual Performance Targets						
ID	Strategic Objective	Strategies	Key Performance Indicator (KPI)	Unit of Measurement	Baseline	2024/25 Financial Year						
						Annual Target	Quarter 1	Actual Performance Q1	Quarter 2	Actual Performance Q2	Reasons for Variance for Q1 and Q2	Corrective Actions for Q1 and Q2
			MPAC by 30 June 2025.	draft annual reports prepared and submitted to the Audit Committee & MPAC by 30 June 2025.		Audit Committee & MPAC by 30 June 2025.	reports prepared and submitted to the Audit Committee & MPAC by 30 September 2025.		reports prepared and submitted to the Audit Committee & MPAC by 31 December 2024			
5.5 (b)			Ensure (4) MPAC meetings are held by 30 June 2025	Number of MPAC meetings held by 30 June 2025	New KPI	Ensure (4) MPAC meetings are held by 30 June 2025	Ensure One (1) MPAC meetings are held by 30 September 2024	<b>Achieved</b> (2) MPAC meetings were held on 25 July 2024 & 10 September 2024 for the quarter of July-September 2024	Ensure One (1) MPAC meetings is held by 31 December 2024	<b>Achieved</b> (1) MPAC meeting was held on the 05 November 2024		
5.5 (c)	To ensure effective oversight over the affairs of the municipality.	Facilitate continuous oversight over the performance of the municipality by designated oversight	Four (4) quarterly Internal Audit reports on the assessment of the effectiveness of controls within the municipality submitted to the	Number of quarterly Internal Audit reports on the assessment of the effectiveness of controls within the municipality	2 quarterly Internal Audit reports of 2023/24	Submit four (4) quarterly Internal Audit reports on the assessment of the effectiveness of controls within the municipality to the	Submit one (1) quarterly Internal Audit reports on the assessment of the effectiveness of controls within the municipality to the Audit –	<b>Not achieved</b>	Submit one (1) quarterly Internal Audit reports on the assessment of the effectiveness of controls within the municipality to the Audit –	<b>Not achieved</b>		AI to populate response on not achieving

**KPA 5: Good Governance & Public Participation**

Performance Objectives And Indicators						Annual Performance Targets						
ID	Strategic Objective	Strategies	Key Performance Indicator (KPI)	Unit of Measurement	Baseline	2024/25 Financial Year						
						Annual Target	Quarter 1	Actual Performance Q1	Quarter 2	Actual Performance Q2	Reasons for Variance for Q1 and Q2	Corrective Actions for Q1 and Q2
		structures of the council.	Audit – Committee by 30 June 2025.	submitted to the Audit – Committee by 30 June 2025.		Audit – Committee by 30 June 2025.	Committee by 30 September 2024.		Committee by 31 December 2024.			
5.5 (c)			Approve the Internal Charter, Audit Committee Charter & Audit methodology by 30 June 2025	Approval of 1x Internal Charter, 1x Audit Committee Charter & 1 x Audit methodology by Audit Committee by 30 June 2025	New KPI	Approve the Internal Charter, Audit Committee Charter & Audit methodology by 30 June 2025	N/A	<b>Achieved</b> Internal Audit Charter, methodology were submitted to AC on the 28 June 2024 and AC Charter submitted to council on the 1 July 2024.	N/A			
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	Four (4) quarterly risk assessments performed and risk register and risk mitigation plans subsequently updated by 30 June 2025.	Number of quarterly risk assessments performed and risk register and risk mitigation plans subsequently updated by 30 June 2025.	4 quarterly risk assessments performed in 2023/24.	Perform four (4) quarterly risk assessments and subsequently update risk register and risk mitigation plans by 30 June 2025.	Perform one (1) quarterly risk assessments and subsequently update risk register and risk mitigation plans by 30 September 2024.	<b>Not Achieved</b> Risk Items for the 4 <sup>th</sup> quarter of the financial year ended June 2024, had served in the departmental meeting, and the documents still needs to serve in	Perform one (1) quarterly risk assessments and subsequently update risk register and risk mitigation plans by 31 December 2024.	<b>Not Achieved</b> Meeting for the Risk champions failed to convene in two occasion due to quorum. Insufficient Risk champions attended the meeting, instead of the minimum		

KPA 5: Good Governance & Public Participation												
Performance Objectives And Indicators						Annual Performance Targets						
ID	Strategic Objective	Strategies	Key Performance Indicator (KPI)	Unit of Measurement	Baseline	2024/25 Financial Year						
						Annual Target	Quarter 1	Actual Performance Q1	Quarter 2	Actual Performance Q2	Reasons for Variance for Q1 and Q2	Corrective Actions for Q1 and Q2
		of risk treatment plans by departments.						other governance structures		expected members.		
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 2024.	Zero OR Tambo Reginal Games held in 2023/24.	Host or participate in one (1) annual OR Tambo Games in the district by 31 October 2024.	N/A	N/A	Host or participate in one (1) annual OR Tambo Games in the district by 31 October 2024.	<b>Achieved</b> , the municipality participated in the Annual OR Tambo games which were at Kopano Indoor Sports Centre, Welkom on 26-27 <sup>th</sup> of October 2024		

