

MOHOKARE  
LOCAL  
MUNICIPALITY  
FS 163



MOHOKARE  
LOCAL MUNICIPALITY

MID-YEAR BUDGET & PERFORMANCE ASSESSMENT 2022/23 FINANCIAL  
YEAR

# Mid-Year Budget and Performance Report

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## INTRODUCTION

### 1.1 Purpose

The purpose of the report is to inform Council of the municipality's mid-year performance (up to December 2022 against the approved budget in compliance with section 72 (1)(a) and 52(d) of the MFMA & the requirements as promulgated in the Government Gazette No.32141 of April 2009) by providing a statement on the implementation of the budget and financial state of the affairs of the municipality to the Mayor, as legislated.

### 1.2 REPORT BY THE MUNICIPAL MANAGER

The 2022/2023 Mid-Year Budget Report presents the annual budget results for the first six months' period ending 31 December 2022. The report has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.

Section 72(1) of the Municipal Finance Management Act, Act 56 of 2003 states that the accounting officer must, by 25 January of each year, assess the performance of the municipality during the first half of the financial year.

The mid-year budget and performance assessment report must be consistent with the monthly budget statements referred to in section 71(1) on the implementation of the annual budget in accordance with the Service Delivery Budget Implementation Plan (SDBIP) for the first half of the financial year, also the past year's annual report and progress on resolving problems identified in the annual report. The report must be submitted to the Executive Mayor, National Treasury and the relevant Provincial Treasury.

Section 72(3) states that as part of the review the accounting officer must recommend whether an adjustment budget is necessary, and recommend revised projections for revenue and expenditure to the extent that this may be necessary.

In compliance with section 75 of the Municipal Finance Management Act this report must be publicized on the municipal website within five days after the approval by council.

The actual results presented in this report are compared with the original budget estimates as approved in the 2022/23 Annual Budget. The expected 2022/23 full year forecast cannot be extrapolated from the half year results due to seasonal and other factors impacting on the timing of activity and transactions particularly the government grants expected to be received in the third quarter of the financial year.

### 1.3 RECOMMENDATIONS BY THE MUNICIPAL MANAGER:

It is recommended based on a number of variances which were noted as per the details of this report that:

- (a) an adjustments budget for 2022/23 will be required;
- (b) an adjustment for the Service Delivery and Budget and Implementation Plan will be required as a result of the adjustment budget; and

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(c) the performance agreements and plans of section 55 and 56 Managers have to be amended accordingly; and

(d) that the mid-year budget and performance assessment report be placed on the municipal website within five working days after approval by council and submitted to relevant National and Provincial Treasury's and CoGTA.

### MAYOR'S EXECUTIVE SUMMARY

***VISION: to be a community driven municipality that ensures sustainable quality service delivery applying principle of good governance.***

***MISSION: A performance driven municipality that utilises its resources to respond to community needs.***

***SLOGAN: Re aha motse***

On behalf of the Council of Mohokare Local Municipality, I hereby present this Mid-Year Report for the financial year 2022/2023 from July until December 2022. The report will fundamentally provide our stakeholders and communities with an insight into the performance and achievements, including the challenges of the area within the mentioned period. The mandate of Mohokare Local Municipality is given by the Constitution of South Africa, Chapter 7 as the local sphere of Government. Our Specific mandate is extracted from the stakeholders' consultations, and broader community meetings we embarked upon during the IDP sessions and regular quarterly Imbizos.

A number of sessions with stakeholders became possible, a meeting with Auditor –General is amongst other key stakeholders' meetings transpired within the stipulated period.

The Mid-Year Report provides an opportunity to outline on the progress made thus far, the Council is confident that it is moving towards attainment of the strategic vision of being the best municipality, that provides quality services towards the communities.

However, during the First quarter of the financial year; specifically, during the month of August the Municipal Manager was appointed and resumed duties and functions in October. In all other managerial positions especially those who report directly to the municipal manager, are temporarily occupied on acting capacities. The biggest challenge was to ensure stability in the institution during this transition phase, also to guarantee that service delivery is not thwarted in any way possible.

The municipality held a Strategic Planning Session during the month of December, the purpose of the planning session was to literally augment the operational and strategic systems into a conglomeration. The realisation of the progressive and cohesive municipality should be at least be derived from the combination of both operational and strategic systems.

The Inter-Governmental Relations aspect of the transpired between Walter Sisulu LM in the Eastern Cape and Mohokare LM, this endeavour came as a perceivable fact of sharing the border

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with all its economic, safety elements. Progressive resolutions between myself as the Mayor of Mohokare LM and Walter Sisulu LM were made, bilateral schedule was also developed.

In an expression of commitment to public participation, service delivery and clean accountable government; the council embarked on Quarterly Public Participation Community meetings (Imbizo) ranging from Zastron, Rouxville and Smithfield. People of South Africa fought very hard for many years at great cost to their lives and freedom of many of them; the price and the value of freedom cannot be more tangible than in accordance with the provisions of the laws that govern the affairs of the municipality we have embarked upon a process of consultation with the local stakeholders ranging from religious fraternity, business society, sport and health including professionals with a view to present the goal, vision and mission of the new Council of Mohokare. The Chapter 4 of the Municipal Systems Act 32 of 2000 makes community participation in the affairs, programmes and activities of the municipality a legal obligation. This Report is therefore the culmination of a lengthy process of consultation with the local communities and stakeholders. Therefore, this Report must be seen as a beacon of hope that will continue to guide us over the next financial year in our collective endeavours of building a better life for all our communities. Reflection of free basic services and encourage deserving households to register for indigent should be imperative in the development agenda of the municipality.

We remain committed to the realization of the 5 National Key Performance Areas of municipalities, being the following:

Good Governance and Public Participation

Municipal Transformation and Organisational Development

Basic Infrastructure and Service Delivery

Local Economic Development

Municipal Financial Viability and Management

Good governance, leadership and sound financial management are key issues that councillors will have prioritise by ensuring that all Portfolio Committees and Municipal Public Account Committee are functional and have a proper capacity to perform their oversight role as prescribed.

We will have to accelerate the institutionalised performance management system in order to ensure all our efforts towards service delivery are properly tracked and traced. It is through this approach that we will ensure the accountability of the municipality to local communities; the administration to Council; and the line managers to senior management.

In conclusion; we are indebted to our vigilant communities and the municipality's oversight structure which is the Council, Portfolio committees and our ever supportive provincial and national sphere of government. Allow me to take this opportunity to thank all role players as well as municipal officials for their unwavering determination to be where we are.

I thank you!

**Clr ZN Mgawuli**

**Honourable Mayor**

**Mohokare Local Municipality**

### **RESOLUTION BY THE MAYOR**

1. That the mid-year budget and performance assessment as tabled by Administration, be NOTED;
2. That permission be granted to the Municipal Manager to submit the mid-year budget and performance assessment report be submitted to the National and Provincial Treasury within five (5) working days after it was tabled to the Mayor;
3. That the mid-year budget and performance assessment on the municipal website within five (5) working days after it was tabled to the Mayor.

# Mid-Year Budget and Performance Report

## 2 – BUDGET AND FINANCE ANALYSIS

*Table 1: Income for July to December 2022*

### Arrear Debt

Revenue Source	Billing	Settlement	%
RENT	329 602.24	-90 953.21	-28
PROPERTY RENTAL	15 311.82	-120.00	-1
RATES	-	-290 615.44	0
LEVY	812 138.40	-2 598.54	0
NEW RATES	7 229 242.17	-3 484 064.60	-48
WATER	17 851 880.62	-1 435 023.19	-8
SEWERAGE	6 561 761.34	-1 153 334.30	-18
REFUSE	4 004 079.37	-299 833.86	-7
MEDICAL	8 064.00	-	0
VAT	4 313 653.09	-441 266.33	-10
DEPOSIT	24 702.30	-15 560.87	-63
INTEREST	19 865 217.16	-333 703.23	-2
TOTAL	52 790 959.77	-7 547 073.57	-14

A slight increase in the payment rate percentage (14%) is as a result of Agriculture (farmers) who normally pay their rates & taxes once annually during the 2<sup>nd</sup> quarter of the year.

However, the municipality has already installed pre-paid water meters in Rouxville and in certain parts of Zastron however the project has been placed on hold. This installation is part of a drive to try to increase revenue collection, although these pre-paid waters meters are still not yet converted into a pre-paid system due to outstanding council consultations with the communities. Once implemented, management is of the view that there will be a slight increase in revenue collection.

Furthermore, management has provided stands to its community in Zastron, Rouxville and Smithfield in the year 2019/20, However, these stands have not been formalised for billing. Management envisages to correct these areas and validate all beneficiaries in order to bill them.

It should be noted that management appointed the services of a debt collector and has seen positive outputs and will ensure that the credit control is implemented and the long outstanding debt is collected.

# Mid-Year Budget and Performance Report

## Debtors Analysis

**Table 2: Summary of Debtors as at 31 December 2022**

Water billing it is very high because it includes estimates which will be reversed when the Municipality does bulk water-meter adjustments.

TYPE OF SERVICE	(Current)	(30 Days)	(60 Days)	(90 Days)	(120 Days)	(150 Days)	(180 Days)	(210 Days to 1	(Over 1 Year)	Total
PAYMENT	-356 293.23	-181 546.12	-141 890.99	-107 561.18	-124 956.01	-43 635.55	-293 377.99	-265 920.16	-6 417 248.40	-7 932 429.63
RENT	54 508.86	47 669.26	46 721.58	48 205.24	45 995.19	45 956.69	72 456.55	335 988.12	2 140 353.89	2 837 855.38
PROPERTY RENTAL RATES	2 551.97	2 551.97	2 551.97	2 541.97	2 541.97	2 541.97	2 409.15	6 404.75	177 460.30	201 556.02
LEVY	135 356.40	133 121.60	133 000.80	132 759.20	132 457.20	131 999.46	102 999.00	507 471.00	8 990 149.21	10 399 313.87
NEW RATES	1 184 051.98	978 694.28	931 440.90	1 053 610.27	891 738.86	829 041.56	516 225.75	1 080 151.49	19 966 208.04	27 431 163.13
ELECTRICITY	-	-	-	-	-	-	-	-	3 199.92	3 199.92
WATER	3 260 655.85	4 208 879.33	3 427 757.39	5 470 730.55	4 131 019.06	3 390 192.28	3 549 897.42	21 739 067.97	162 067 817.05	211 246 016.90
ARREAR SERVICES	-	-	-	-	-	-	-	-	113 548.16	113 548.16
SEWERAGE	1 099 303.65	1 056 167.37	1 063 695.83	1 165 158.60	1 022 441.51	994 726.62	812 088.42	3 955 050.61	49 177 881.91	60 346 514.52
REFUSE	670 135.32	644 862.77	642 590.66	641 891.02	635 685.12	616 559.84	486 912.44	2 386 380.55	24 422 201.06	31 147 218.78
SERVICES FEES	-	-	-	-	-	-	-	-	44 949.94	44 949.94
MISCELLANEOUS	-	-	-	-	-	-	-	-	1 629.85	1 629.85
MEDICAL	1 344.00	-	-	-	-	-	-	-	-	1 344.00
VAT	762 262.49	868 802.97	712 617.56	1 001 120.11	841 269.65	673 201.81	614 010.44	3 743 997.51	33 945 338.10	43 162 620.64
DEPOSIT	1 599.80	1 749.06	-	2 399.70	7 197.30	-	3 690.13	11 076.64	10 001.91	37 714.54
INTEREST	3 441 864.72	3 404 101.53	3 357 521.64	3 383 225.92	3 216 889.99	3 154 079.24	3 097 222.17	15 474 529.91	30 128 494.60	68 657 929.72
<b>TOTAL</b>	<b>10 257 341.81</b>	<b>11 165 054.02</b>	<b>10 176 007.34</b>	<b>12 848 687.40</b>	<b>10 802 279.84</b>	<b>9 794 663.92</b>	<b>8 964 533.48</b>	<b>48 974 198.39</b>	<b>330 695 637.97</b>	<b>453 678 404.17</b>
<b>ACCOUNT_TYPE</b>	<b>(Current)</b>	<b>(30 Days)</b>	<b>(60 Days)</b>	<b>(90 Days)</b>	<b>(120 Days)</b>	<b>(150 Days)</b>	<b>(180 Days)</b>	<b>(210 Days to 1</b>	<b>(Over 1 Year)</b>	<b>Total</b>
PB ORGANISATION	9 066.50	11 774.58	5 933.69	5 431.28	5 141.79	5 247.25	5 145.64	23 853.17	111 028.14	182 622.04
NONE	-	-	-	-	799.70	-	-	-	-	799.70
BUSINESS	1 014 108.73	997 928.75	988 023.61	1 263 155.18	926 407.25	938 516.45	222 986.85	2 884 643.75	22 330 684.11	31 566 454.68
GOVERNMENT	1 135 929.22	1 600 022.94	1 277 066.78	2 693 713.43	1 229 572.14	1 148 558.84	1 152 861.09	6 200 983.99	35 505 300.07	51 944 008.50
INDIGENTS	637 834.25	640 808.33	527 665.60	522 432.73	613 036.95	458 617.41	408 389.45	1 728 255.11	6 138 974.89	11 676 014.72
REUGIOUS	19 029.21	13 279.31	10 992.20	9 602.35	9 401.59	10 020.87	7 235.87	39 016.92	250 212.46	368 790.78
RESIDENTIAL	7 441 373.90	7 901 240.11	7 366 325.46	8 354 352.43	8 017 920.42	7 233 703.10	7 167 914.58	38 097 445.45	266 359 438.30	357 939 713.75
<b>TOTAL</b>	<b>10 257 341.81</b>	<b>11 165 054.02</b>	<b>10 176 007.34</b>	<b>12 848 687.40</b>	<b>10 802 279.84</b>	<b>9 794 663.92</b>	<b>8 964 533.48</b>	<b>48 974 198.39</b>	<b>330 695 637.97</b>	<b>453 678 404.17</b>

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### Debtors Age Analysis December 2022

TYPE_OF_SERVICE	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days to 1 Year	Over 1 Year	Total
PAYMENT	-	109 842.39	177 220.17	122 777.84	20 173.97	64 670.02	24 834.90	587 663.58	5 825 136.33	6 932 324.20
RENT	-	25 236.64	24 906.75	22 739.44	20 025.21	18 779.75	35 766.96	157 385.44	1 954 400.50	2 239 460.69
PROPERTY RENTAL	-	1 310.95	1 310.95	1 290.95	1 280.95	1 280.95	2 306.59	11 532.95	155 936.82	176 251.11
RATES	-	-	-	-	-	-	-	-	6 515 899.80	6 515 899.80
LEVY	-	101 859.00	101 802.00	101 802.00	101 802.00	103 138.10	97 969.80	489 687.60	8 284 208.45	9 382 268.95
NEW RATES	- 162.19	488 266.24	463 653.72	437 418.22	424 251.05	4 780 421.99	371 852.72	1 734 490.13	16 023 592.88	24 745 786.76
ELECTRICITY	-	-	-	-	-	-	-	-	3 288.24	3 288.24
WATER	- 11 296.72	12 434 484.29	7 213 668.00	3 653 980.32	3 977 627.70	8 322 132.33	4 633 332.60	18 387 163.58	141 195 904.27	199 806 998.37
ARREAR SERVICES	-	-	-	-	-	-	-	-	133 129.03	133 129.03
SEWERAGE	-	832 569.65	816 326.01	805 610.55	800 332.85	803 367.63	734 838.90	3 687 992.26	47 213 590.20	53 714 428.05
REFUSE	-	303 293.39	497 219.63	493 144.39	490 663.94	491 105.64	470 536.35	2 325 448.28	21 385 842.67	26 657 276.31
SERVICES FEES	-	-	-	-	-	-	-	-	67 987.55	67 987.55
MISCELLANEOUS	-	-	-	-	-	-	-	-	1 629.85	1 629.85
MEDICAL	-	-	-	-	-	-	-	-	-	-
VAT	- 1 709.39	2 585 341.21	1 230 041.68	722 728.83	776 500.47	949 135.70	850 137.84	3 578 711.90	29 662 256.48	40 353 184.52
DEPOSIT	-	2 263.20	-	-	734.40	3 072.00	712.10	6.77	8 882.13	15 690.60
INTEREST	-	2 943 222.58	-	-	871.89	3 186.34	-	53 232.57	26 018 754.27	29 017 324.07
TOTAL	- 13 168.30	19 808 006.76	10 171 710.59	6 115 956.86	6 372 192.71	15 410 970.61	7 192 658.96	29 858 184.90	292 799 966.81	387 916 479.70
ACCOUNT TYPE	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	210 Days to 1 Year	Over 1 Year	Total
PB ORGANISATION	-	9 360.45	1 347.37	17 274.10	8 137.68	3 963.62	3 348.22	3 087.29	71 917.31	118 436.04
BUSINESS	- 12 745.14	1 323 879.23	643 393.02	216 319.30	392 463.29	7 809 697.99	462 951.89	1 138 952.71	19 314 157.14	31 289 069.43
GOVERNMENT	- 0.07	2 330 944.91	1 045 228.96	840 187.68	906 737.41	931 188.64	815 399.53	3 061 680.97	34 290 563.58	46 441 951.61
INDIGENTS	- 1.89	1 922 120.60	839 172.39	313 366.69	344 370.07	375 012.35	430 251.45	940 069.39	3 848 473.74	9 013 036.99
RELIGIOUS	-	12 868.93	9 337.37	8 457.55	7 948.16	8 360.08	7 169.78	32 327.37	384 567.80	471 037.24
RESIDENTIAL	- 421.40	13 988 832.64	7 633 231.48	4 720 151.54	4 912 516.10	6 282 747.93	3 473 538.09	22 682 066.77	234 890 283.24	300 382 948.39
TOTAL	- 13 168.30	19 808 006.76	10 171 710.59	6 115 956.86	6 372 192.71	15 410 970.61	7 192 658.96	29 858 184.90	292 799 966.81	387 916 479.70



## Mid-Year Budget and Performance Report

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### Creditors' Analysis

**Table 3: Creditors as at 31 December 2022**

	Current	30days	60 days	90days	120+days	Total Due
Total Trade Creditors	876 980.43	557 298.80	1 216 467.97	1 260 008.46	69 736 418.99	73 647 174.65
Total Payroll Creditors	3 148 319.01	3 124 054.80	2 142 651.12	3 300 374.63	83 906 566.00	95 621 965.56

Included in the above breakdown of Trade Creditors are all payables related to Staff Salaries and Third Parties, Accrued Leave Pay and Accrued Bonuses.

Due to cash flow constraints the Municipality is struggling to pay outstanding creditors within the 30-day timeframe as set out in the Municipal Finance Management Act. Strategies are being implemented to assist with the Municipality's cash flow, such as the appointment of a Service Provider to assist with the VAT review for the past five years in order to determine whether there are any unclaimed Input VAT that can be claimed from the South African Revenue Services (SARS).

Further, the Municipality entered into payment arrangements with several long outstanding creditors in order to be able to pay off the amounts outstanding to them.

The municipality prepared a Budget Funding Plan to devise a plan for financial turnaround of the municipality within a period of three years. The plan will cover the short, medium and long term strategies to improve the financial viability of the municipality.

This is in order to ensure that the Municipality even further enhance the cash flow and the financial viability of the Municipality.

In consideration of the above, the accounting officer should ensure that the Budget Funding Plan is reviewed at least half yearly to ensure the main objectives of the plan are achieved. Quarterly reviews are recommended to ensure adequate monitoring of the implementation of the MTREF plan.

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**Table 4: Top Creditors**

	Current	30days	60 days	90days	120+days	Total Due
Auditor General	246 076.32	88 646.43	932 152.27	313 808.47	9 293 819.39	10 874 502.88
Munsoft	277 319.13	282 937.27	376 018.52	165 621.64	6 064 144.10	7 166 040.66
SALGA					4 321 905.67	4 321 905.67
FSPG: Fleet Management					3 262 356.91	3 262 356.91
Eskom Holding	206 683.45	356 948.35	246 436.17	294 957.85	35 718.75	1 140 744.57
EMS Advisory					993 292.10	993 292.10
Lateral Unison			938 441.53			938 441.53
Pokoman Trading		618 470.00				618 470.00
Umnotho Business Consulting		572 007.17				572 007.12
UniqueCo(Valuation Roll)					432 279.95	432 279.95

The municipality has entered into arrangements with their key creditors and to develop payment plans for the repayment of debt. These arrangements have been structured in a manner that would ensure that the net cash flows of the municipality are positive and that the legal obligations of the terms of the arrangements are met.

### Investment Portfolio Analysis and Cash Management

**Table 5: Investments**

Below is a table that details the investments as at 31 December 2022:

Financial Institution	Description	Amount
ABSA	MIG	975.37
ABSA	WSIG	987.26
ABSA	RBIG	966.21
ABSA		508,230.85
ABSA	Call Account	1,027.03
FNB	Main Account	5,989,321.03
FNB	Investment Acc	65,399.55
ABSA	Traffic Account	156,991.63
	<b>Total:</b>	<b>6,723,898.93</b>

## Mid-Year Budget and Performance Report

Allocation and grant receipts and expenditure

**Table 6: Grants as at 31 December 2022**

Description	Total Allocation	Received to date	Spent to date	% spent for 2022/23 allocation received	% spent for 2022/23 total allocation
EPWP	1 073 000.00	269 000.00	791 887.33	294%	74%
FMG	3 000 000.00	3 000 000.00	445 124.54	15%	15%
MIG	19 991 000.00	1 944 000.00	1 585 848.45	82%	8%
WSIG	22 088 000.00	17 008 000.00	6 568 759.50	39%	30%
RBIG	4 407 000.00	4 407 000.00	443 079.95	10%	10%
INEP	-	-	-	0%	0%
	<b>50 559 000.00</b>	<b>26 628 000.00</b>	<b>9 834 699.77</b>		

Remedial actions in terms of Grant expenditure include under more the following:

- ✓ Capital projects and expenditure needs to be prioritized;
- ✓ We need to identify risk areas where possible additional costs may be incurred;
- ✓ Needs of the community needs to be identified for service delivery which could lead to additional capital costs; and
- ✓ We need better planning of budgeting for the capital and operational expenditure of the municipality, and to limit wastages and identify unforeseen expenditure.

Council allowances and employee benefits

## Mid-Year Budget and Performance Report

**Table 7: Councillor allowances and employee benefits**

Description	Total Budget	Actual - 31 December 2022	% of Total Budget
Salaries	50 866 670.00	25 991 089.72	51%
Remote Allowance	224 796.00	88 332.00	39%
Annual Bonus	4 497 937.00	1 706 084.85	38%
Allowance - Telephone	93 723.00	39 621.08	42%
Allowance - Vehicle	4 988 107.00	2 438 633.38	49%
Allowance - Acting	1 637 743.00	1 193 498.59	73%
Subsistence & Travel	1 194 804.00	682 937.43	57%
Housing Subsidy	801 443.00	373 693.06	47%
Overtime	4 148 464.00	1 939 915.83	47%
Stand-by Allowance	1 064 498.00	535 358.98	50%
Shift Allowance	2 104 250.00	961 950.95	46%
Leave paid-out	390 129.00	145 803.92	37%
Long Service Bonus	493 983.00	174 573.49	35%
Industrial Council L	36 228.00	16 644.24	46%
Skills Development	633 110.00	357 087.64	56%
Ward Allowances	336 000.00	203 000.00	60%
Medical Aid Fund	5 201 234.00	2 629 237.16	51%
Pension Fund	9 538 139.00	4 312 220.91	45%
UIF	507 129.00	254 576.33	50%
Councillor - Allowance	4 827 844.00	2 415 296.19	50%
Councillor - Telephone	497 172.00	257 400.00	52%
Councillor - Travel	165 105.00	42 076.22	25%
Councillor - SDL	44 746.00	27 307.58	61%
Councillor - UIF	19 484.00	12 752.64	65%
Councillor - Medical	166 128.00	40 770.60	25%
	<b>94 478 866.00</b>	<b>46 839 862.79</b>	<b>50%</b>

From the above breakdown it can be seen that Mohokare LM are well within its budget in terms of Councillor Allowances and Employee related Benefits. All items will however be re-visited individually during the adjustment budget process in order to ensure accurate budgeting.

## Mid-Year Budget and Performance Report

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### *Supply Chain Management*

To give effect to Section 217 of the Constitution of South Africa (1996) that stipulate:

When an organ of state in the national, provincial or local sphere of government, or any other institution identified in national legislation, contracts for goods or services, it must do so in accordance with a system which is, equitable, transparent, competitive, cost-effective and fair.

Currently the Supply Chain Management Unit is functioning without the SCM Manager, the only senior person in SCM, is the SCM-Accountant that reports directly to the Chief Financial Officer of the institution, Contract management is the responsibility of the Chief Financial Officer who is responsible for the following activities:

- ensuring that all the necessary legal formalities in entering the contract are adhered to
- monitor and assess work done or service provided as per the service delivery agreement/contract
- report on the performance of the service provider
- manage the performance management process
- report on contract management and service provider performance to council quarterly
- report to Council annually on the performance of service providers
- investigate and report on the impact of the interventions on areas of underperformance as part of the quarterly and annually report
- facilitate support interventions to address the underperforming areas

### **List if bids awarded**

No bids awarded as of 1<sup>st</sup> of July 2022 to 31<sup>st</sup> of December 2022.

- **Irregular, fruitless and wasteful expenditure**

Irregular expenditure to the amount of R 2 376 239.70 has been identified during the period 01 July 2022 to 31 December 2022.

Fruitless and Wasteful expenditure to the amount of R 58 529.02 has been identified during the period 01 July 2022 to 31 December 2022. This relates mainly to interest incurred on the late payment of trade creditors and payroll creditors.

## Mid-Year Budget and Performance Report

### *mSCOA*

From 01 July 2017 the Municipality implemented the municipal Standard Chart of Accounts as per National Treasury Regulations.

Initially, there were several obstacles such as the alignment of the old and the new vote structure, however, with assistance from the Service Provider (Munsoft) the Municipality was able to sort out most of the issues and the system is up to date at current. The municipality has not yet integrated its payroll system and assets system into its main financial system in order for those system to comply with mSCOA regulations. A manual salary journal is still used to incorporate payroll information into the ledger.

The submission of returns to National Treasury are in progress.

### *Audit Action Plan*

Auditor-General South Africa (AGSA) conducted an audit at Mohokare Local Municipality for 2020/21 financial year; the municipality obtained a qualified audit opinion. A plan was then drawn by management to address the audit findings as required by the Section 131 (1) of MFMA.

As the Internal Audit Unit of Mohokare Local Municipality we have conducted a follow-up audit on AGSA findings so as to establish progress made in implementing the management action plan. Therefore, the below table records our independent assessment of progress made to date in implementing AGSA recommendations and/or management action plans to address the issues raised by Auditor-General South Africa during 2020/21.

Status quo as at 03/01/2023	Total Number of AGSA findings	Percentage per status
Resolved	40	36%
In Progress	31	28%
Unresolved	40	36%
Total number of findings	112	100%

# Mid-Year Budget and Performance Report

## Budget Timeline

### INTEGRATED DEVELOPMENT PLAN & BUDGET PREPARATIONS PROCESS PROGRAMME FOR MTREF 2022/2023

Activity No	IDP AND BUDGET ACTIVITY OBJECTIVE	DATE AND VENUE	TIME
1	<b>IDP AND BUDGET STEERING COMMITTEE MEETING</b> OBJECTIVE: PROCESS & METHODOLOGY, PREVIOUS YEAR EVALUATION, PROJECTS SCREENING.	18-28 October 2022	10H00
2	<b>COUNCIL STRATEGIC SESSION WITH ADMINISTRATION MUNICIPAL DEPARTMENT'S BILATERAL SESSIONS.</b> OBJECTIVE: IDENTIFICATION OF SERVICE GAPS AND FORMULATION OF DEPARTMENTAL PRIORITIES, OBJECTIVES, STRATEGIES AND PROJECTS.	22-25 November 2022 30 November 2022	09H00
3	<b>IDP AND BUDGET STEERING COMMITTEE MEETING</b> OBJECTIVE: PROCESS & METHODOLOGY, PREVIOUS YEAR EVALUATION, PROJECTS SCREENING.	07 December 2022	10h00
4	<b>STRATEGIC PLANS PRESENTATIONS BY PROVINCIAL DEPARTMENTS</b> OBJECTIVE: GATHER PROVINCIAL PLANS AND BUDGET IMPLICATIONS FOR MOHOKARE	13-14 December 2022	10h00
5	<b>AREA LEVEL WARD COMMITTEE CONSULTATION SESSIONS.</b> OBJECTIVE: REVIEW PRIORITIES, RE-PRIORITISATION, VISION AND MISSION, OBJECTIVES, STRATEGIES AND PROJECTS.	17 January 2023 18 January 2023 19 January 2023	10H00
6	<b>IDP AND BUDGET STEERING COMMITTEE MEETING</b> OBJECTIVE: PROCESS & METHODOLOGY, PREVIOUS YEAR EVALUATION, PROJECTS SCREENING.	31 January 2023	10H00
7	<b>MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT VISIT</b> OBJECTIVE ASSESSMENT OF THE MID-YEAR BUDGET AND PERFORMANCE REPORT BY PROVINCIAL TREASURY	January – February 2023	10H00
8	<b>IDP AND BUDGET STEERING COMMITTEE MEETING</b> OBJECTIVE: PROCESS & METHODOLOGY, PREVIOUS YEAR EVALUATION, PROJECTS SCREENING.	07 February 2023	10H00
9	<b>AREA LEVEL STAKEHOLDERS CONSULTATION SESSIONS (IDP REP FORUMS).</b> OBJECTIVE: REVIEW PRIORITIES, RE-PRIORITISATION, VISION AND MISSION, OBJECTIVES, STRATEGIES AND PROJECTS.  <b>MIDDLE INCOME CONSULTATIONS</b>	14 February 2023 15 February 2023 16 February 2023  21 February 2023 22 February 2023 23 February 2023	10H00  16h30 16h30 16h30
10	<b>IDP AND BUDGET STEERING COMMITTEE MEETING</b> OBJECTIVE: PROCESS & METHODOLOGY, PREVIOUS YEAR EVALUATION, PROJECTS SCREENING.	28 February 2023	10h00
11	<b>IDP &amp; BUDGET ROADSHOWS</b> OBJECTIVE: ROADSHOWS ENABLE COMMUNITY, STAKEHOLDERS, OTHER GOVERNMENT DEPARTMENTS INPUTS AND COMMENTS	07 March 2023 08 March 2023 09 March 2023	15H00
12	<b>IDP AND BUDGET STEERING COMMITTEE MEETING</b> OBJECTIVE: PROCESS & METHODOLOGY, PREVIOUS YEAR EVALUATION, PROJECTS SCREENING.	14 March 2023	10H00
13	<b>TABLING OF THE 1<sup>ST</sup> DRAFT IDP AND BUDGET TO COUNCIL:</b> OBJECTIVE: ADOPTION TO ENABLE COMMUNITY AND STAKEHOLDER INPUTS AND COMMENTS	29 March 2023	10H00
14	<b>BUDGET BILATERALS</b> OBJECTIVE ASSESSMENT OF THE DRAFT BY PROVINCIAL TREASURY	April – May 2023	10H00
15	<b>PUBLICATION / ADVERTISEMENT OF DRAFT IDP AND BUDGET DOCUMENTS.</b> OBJECTIVE: COMMENTS FROM COMMUNITY, STAKEHOLDERS AND ROLE PLAYERS.	April 2023	A.S.A.P.
16	<b>PRESENTATION OF FINAL DRAFT IDP AND BUDGET DOCUMENTS TO COUNCIL.</b> OBJECTIVE: FINAL ADOPTION OF THE REVIEWED IDP AND THE BUDGET DOCUMENT FOR THE STRATEGIC PERIOD OF 2022/2023	25 May 2023	10H00

## Mid-Year Budget and Performance Report

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### *Adjustment budget 2022/23*

A number of variances noted in this report are due to challenges regarding the municipality's budgeting and operations. The municipality intends to submit an adjustment budget as per MFMA regulations to correct most of the variances noted above.

A budget reconciliation has been conducted in order to identify votes that have been overspent and votes without spending.



# Mid-Year Budget and Performance Report

**FS163 Mohokare - Table C1 Monthly Budget Statement Summary - M06 December**

Description	2021/22	Budget Year 2022/23							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	11 752	8 888	-	1 318	8 041	4 444	3 597	81%	8 888
Service charges	87 733	93 065	-	5 030	28 418	46 533	(18 115)	-39%	93 065
Investment revenue	230	250	-	12	73	125	(52)	-41%	250
Transfers and subsidies	85 476	92 025	-	-	26 911	46 012	(19 101)	-42%	92 025
Other own revenue	26 345	35 831	-	3 526	20 400	17 916	2 485	14%	35 831
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>211 535</b>	<b>230 060</b>	<b>-</b>	<b>9 885</b>	<b>83 844</b>	<b>115 030</b>	<b>(31 186)</b>	<b>-27%</b>	<b>230 060</b>
Employee costs	84 242	87 809	-	7 116	43 362	43 905	(543)	-1%	87 809
Remuneration of Councillors	4 885	5 676	-	437	2 768	2 838	(70)	-2%	5 676
Depreciation & asset impairment	27 262	21 899	-	-	-	10 950	(10 950)	-100%	21 899
Finance charges	16 250	7 056	-	-	266	3 528	(3 262)	-92%	7 056
Inventory consumed and bulk purchases	38 886	29 276	-	19	601	14 638	(14 038)	-96%	29 276
Transfers and subsidies	-	-	-	-	-	-	-	-	-
Other expenditure	135 848	72 254	-	2 847	14 930	36 127	(21 197)	-59%	72 254
<b>Total Expenditure</b>	<b>307 375</b>	<b>223 971</b>	<b>-</b>	<b>10 419</b>	<b>61 926</b>	<b>111 985</b>	<b>(50 059)</b>	<b>-45%</b>	<b>223 971</b>
<b>Surplus/(Deficit)</b>	<b>(95 839)</b>	<b>6 089</b>	<b>-</b>	<b>(533)</b>	<b>21 918</b>	<b>3 044</b>	<b>18 874</b>	<b>620%</b>	<b>6 089</b>
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	45 543	45 486	-	-	-	22 743	####	-100%	45 486
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) & Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	###	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>(50 296)</b>	<b>51 575</b>	<b>-</b>	<b>(533)</b>	<b>21 918</b>	<b>25 788</b>	<b>(3 870)</b>	<b>-15%</b>	<b>51 575</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>(50 296)</b>	<b>51 575</b>	<b>-</b>	<b>(533)</b>	<b>21 918</b>	<b>25 788</b>	<b>(3 870)</b>	<b>-15%</b>	<b>51 575</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>29 086</b>	<b>46 476</b>	<b>-</b>	<b>1</b>	<b>6 872</b>	<b>23 238</b>	<b>(16 367)</b>	<b>-70%</b>	<b>46 476</b>
Capital transfers recognised	30 169	45 486	-	-	6 080	22 743	(16 663)	-73%	45 486
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	333	990	-	1	791	495	296	60%	990
<b>Total sources of capital funds</b>	<b>30 502</b>	<b>46 476</b>	<b>-</b>	<b>1</b>	<b>6 872</b>	<b>23 238</b>	<b>(16 367)</b>	<b>-70%</b>	<b>46 476</b>
<b>Financial position</b>									
Total current assets	64 110	178 116	-	-	118 574	-	-	-	178 116
Total non current assets	721 342	677 379	-	-	728 214	-	-	-	677 379
Total current liabilities	200 784	152 556	-	-	240 201	-	-	-	152 556
Total non current liabilities	169 572	130 715	-	-	169 572	-	-	-	130 715
Community wealth/Equity	504 024	572 223	-	-	437 015	-	-	-	572 223
<b>Cash flows</b>									
Net cash from (used) operating	60 226	84 969	-	419	17 874	42 484	24 610	58%	84 969
Net cash from (used) investing	(35 269)	(46 476)	-	(53)	(8 964)	(23 238)	(14 275)	61%	(46 476)
Net cash from (used) financing	(39)	-	-	3	20	-	(20)	#DIV/0!	-
<b>Cash/cash equivalents at the month/year end</b>	<b>29 985</b>	<b>72 048</b>	<b>-</b>	<b>-</b>	<b>10 525</b>	<b>52 802</b>	<b>42 276</b>	<b>80%</b>	<b>40 087</b>
<b>Debtors &amp; creditors analysis</b>									
	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
<b>Debtors Age Analysis</b>									
Total By Income Source	11 112	11 523	10 748	13 081	10 902	10 288	50 235	348 090	465 979
<b>Creditors Age Analysis</b>									
Total Creditors	-	-	-	-	-	-	-	-	-

## Mid-Year Budget and Performance Report

### FS163 Mohokare - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M06 December 2022:

#### FS163 Mohokare - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M06 December

Description	Ref	2021/22		Budget Year 2022/23						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	<b>1</b>									
<b>Revenue - Functional</b>										
<i>Governance and administration</i>		133 892	126 500	-	4 794	55 038	63 250	(8 212)	-13%	126 500
Executive and council		-	3 093	-	-	-	1 547	(1 547)	-100%	3 093
Finance and administration		133 892	123 407	-	4 794	55 038	61 703	(6 665)	-11%	123 407
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		840	13 892	-	61	384	6 946	(6 562)	-94%	13 892
Community and social services		88	92	-	4	39	46	(7)	-16%	92
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		86	13 250	-	-	-	6 625	(6 625)	-100%	13 250
Housing		666	550	-	57	346	275	71	26%	550
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		7 296	20 001	-	1	4	10 000	(9 997)	-100%	20 001
Planning and development		7 296	1 010	-	1	4	505	(501)	-99%	1 010
Road transport		-	18 991	-	-	-	9 496	(9 496)	-100%	18 991
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		115 051	115 153	-	5 030	28 418	57 577	(29 159)	-51%	115 153
Energy sources		41 718	32 627	-	-	-	16 313	(16 313)	-100%	32 627
Water management		56 797	67 129	-	3 261	17 852	33 565	(15 713)	-47%	67 129
Waste water management		10 422	9 902	-	1 099	6 562	4 951	1 611	33%	9 902
Waste management		6 114	5 495	-	670	4 004	2 748	1 256	46%	5 495
<i>Other</i>	<b>4</b>	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Functional</b>	<b>2</b>	<b>257 078</b>	<b>275 546</b>	<b>-</b>	<b>9 885</b>	<b>83 844</b>	<b>137 773</b>	<b>(53 929)</b>	<b>-39%</b>	<b>275 546</b>
<b>Expenditure - Functional</b>										
<i>Governance and administration</i>		187 055	121 876	-	4 122	25 644	60 938	(35 294)	-58%	121 876
Executive and council		12 929	13 843	-	1 159	7 227	6 922	305	4%	13 843
Finance and administration		173 652	107 194	-	2 925	18 128	53 597	(35 469)	-66%	107 194
Internal audit		474	839	-	39	290	420	(130)	-31%	839
<i>Community and public safety</i>		20 896	14 729	-	1 123	6 410	7 364	(954)	-13%	14 729
Community and social services		14 931	8 151	-	710	3 961	4 075	(114)	-3%	8 151
Sport and recreation		1 694	1 323	-	54	252	661	(409)	-62%	1 323
Public safety		3 263	4 247	-	239	1 602	2 124	(521)	-25%	4 247
Housing		1 007	1 008	-	121	595	504	91	18%	1 008
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		17 243	17 285	-	901	7 053	8 642	(1 589)	-18%	17 285
Planning and development		8 059	9 642	-	612	4 115	4 821	(706)	-15%	9 642
Road transport		9 184	7 562	-	290	2 938	3 781	(843)	-22%	7 562
Environmental protection		-	80	-	-	-	40	(40)	-100%	80
<i>Trading services</i>		81 697	70 082	-	4 272	22 819	35 041	(12 222)	-35%	70 082
Energy sources		38 233	28 468	-	53	794	14 234	(13 440)	-94%	28 468
Water management		25 386	23 985	-	2 759	13 174	11 993	1 181	10%	23 985
Waste water management		9 706	9 827	-	984	5 008	4 913	95	2%	9 827
Waste management		8 372	7 801	-	476	3 843	3 901	(58)	-1%	7 801
<i>Other</i>		483	-	-	-	-	-	-	-	-
<b>Total Expenditure - Functional</b>	<b>3</b>	<b>307 375</b>	<b>223 971</b>	<b>-</b>	<b>10 419</b>	<b>61 926</b>	<b>111 985</b>	<b>(50 059)</b>	<b>-45%</b>	<b>223 971</b>
<b>Surplus/ (Deficit) for the year</b>		<b>(50 296)</b>	<b>51 575</b>	<b>-</b>	<b>(533)</b>	<b>21 918</b>	<b>25 788</b>	<b>(3 870)</b>	<b>-15%</b>	<b>51 575</b>

FS163 Mohokare - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M06 December 2022

FS163 Mohokare - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M06 December

Vote Description	Ref	2021/22 Audited Outcome	Budget Year Original Budget	Adjusted Budget	Monthly Actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>Revenue by Vote</b>	1									
Vote 1 - EXECUTIVE & COUNCIL		5	3 103	-	1	4	1 551	(1 548)	-99.8%	3 103
Vote 2 - FINANCE		133 845	123 407	-	4 794	55 038	61 703	(6 665)	-10.8%	123 407
Vote 3 - CORPORATE SERVICES		46	-	-	-	-	-	-	-	-
Vote 4 - COMMUNITY SERVICES		6 954	19 387	-	731	4 389	9 694	(5 305)	-54.7%	19 387
Vote 5 - TECHNICAL SERVICES		116 228	129 649	-	4 380	24 414	64 825	(40 411)	-62.3%	129 649
Vote 6 -		-	-	-	-	-	-	-	-	-
Vote 7 -		-	-	-	-	-	-	-	-	-
Vote 8 -		-	-	-	-	-	-	-	-	-
Vote 9 -		-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>	2	<b>257 078</b>	<b>275 546</b>	<b>-</b>	<b>9 885</b>	<b>83 844</b>	<b>137 773</b>	<b>(53 929)</b>	<b>-39.1%</b>	<b>275 546</b>
<b>Expenditure by Vote</b>	1									
Vote 1 - EXECUTIVE & COUNCIL		20 618	23 084	-	1 706	11 235	11 542	(307)	-2.7%	23 084
Vote 2 - FINANCE		137 928	91 588	-	1 665	11 933	45 794	(33 861)	-73.9%	91 588
Vote 3 - CORPORATE SERVICES		35 389	15 525	-	1 260	5 980	7 763	(1 783)	-23.0%	15 525
Vote 4 - COMMUNITY SERVICES		29 751	22 530	-	1 599	10 253	11 265	(1 012)	-9.0%	22 530
Vote 5 - TECHNICAL SERVICES		83 689	71 163	-	4 188	22 525	35 582	(13 057)	-36.7%	71 163
Vote 6 -		-	-	-	-	-	-	-	-	-
Vote 7 -		-	-	-	-	-	-	-	-	-
Vote 8 -		-	-	-	-	-	-	-	-	-
Vote 9 -		-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>	2	<b>307 375</b>	<b>223 891</b>	<b>-</b>	<b>10 419</b>	<b>61 926</b>	<b>111 945</b>	<b>(50 019)</b>	<b>-44.7%</b>	<b>223 891</b>
<b>Surplus/ (Deficit) for the year</b>	2	<b>(50 296)</b>	<b>51 655</b>	<b>-</b>	<b>(533)</b>	<b>21 918</b>	<b>25 828</b>	<b>(3 910)</b>	<b>-15.1%</b>	<b>51 655</b>

References

1. Insert 'Vote'; e.g. Department, if different to standard classification structure
2. Must reconcile to Monthly Budget Statement - Financial Performance Statement (standard classification)

FS163 Mohokare - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M06 December 2022

FS163 Mohokare - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M06 December

Vote Description	Ref	Budget Year 2022/23								
		2021/22 Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>Revenue By Source</b>										
Property rates		11 752	8 888	-	1 318	8 041	4 444	3 597	81%	8 888
Service charges - electricity revenue		33 156	32 627	-	-	-	16 313	(16 313)	-100%	32 627
Service charges - water revenue		38 041	45 041	-	3 261	17 852	22 521	(4 669)	-21%	45 041
Service charges - sanitation revenue		10 422	9 902	-	1 099	6 562	4 951	1 611	33%	9 902
Service charges - refuse revenue		6 114	5 495	-	670	4 004	2 748	1 256	46%	5 495
Rental of facilities and equipment		681	560	-	57	349	280	69	25%	560
Interest earned - external investments		230	250	-	12	73	125	(52)	-41%	250
Interest earned - outstanding debtors		25 121	9 584	-	3 442	19 865	4 792	15 073	315%	9 584
Dividends received		14	12	-	-	19	6	13	223%	12
Fines, penalties and forfeits		86	13 250	-	-	-	6 625	(6 625)	-100%	13 250
Licences and permits		0	-	-	-	1	-	1	#DIV/0!	-
Agency services		-	-	-	-	-	-	-	-	-
Transfers and subsidies		85 476	92 025	-	-	26 911	46 012	(19 101)	-42%	92 025
Other revenue		400	12 425	-	27	166	6 213	(6 047)	-97%	12 425
Gains		43	-	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>211 535</b>	<b>230 060</b>	<b>-</b>	<b>9 885</b>	<b>83 844</b>	<b>115 030</b>	<b>(31 186)</b>	<b>-27%</b>	<b>230 060</b>
<b>Expenditure By Type</b>										
Employee related costs		84 242	87 809	-	7 116	43 362	43 905	(543)	-1%	87 809
Remuneration of councillors		4 885	5 676	-	437	2 768	2 838	(70)	-2%	5 676
Debt impairment		80 393	36 767	-	-	-	18 384	(18 384)	-100%	36 767
Depreciation & asset impairment		27 282	21 899	-	-	-	10 950	(10 950)	-100%	21 899
Finance charges		16 250	7 056	-	-	266	3 528	(3 262)	-92%	7 056
Bulk purchases - electricity		35 264	27 619	-	-	446	13 809	(13 364)	-97%	27 619
Inventory consumed		3 622	1 658	-	19	155	829	(674)	-81%	1 658
Contracted services		19 171	15 671	-	1 397	5 840	7 836	(1 995)	-25%	15 671
Transfers and subsidies		-	-	-	-	-	-	-	-	-
Other expenditure		32 521	19 816	-	1 450	9 090	9 908	(818)	-8%	19 816
Losses		3 763	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>		<b>307 375</b>	<b>223 971</b>	<b>-</b>	<b>10 419</b>	<b>61 926</b>	<b>111 985</b>	<b>(50 059)</b>	<b>-45%</b>	<b>223 971</b>
<b>Surplus/(Deficit)</b>										
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		(95 839)	6 089	-	(533)	21 918	3 044	18 874	0	6 089
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		45 543	45 486	-	-	-	22 743	(22 743)	(0)	45 486
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>(50 296)</b>	<b>51 575</b>	<b>-</b>	<b>(533)</b>	<b>21 918</b>	<b>25 788</b>			<b>51 575</b>
Taxation		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>		<b>(50 296)</b>	<b>51 575</b>	<b>-</b>	<b>(533)</b>	<b>21 918</b>	<b>25 788</b>			<b>51 575</b>
Atributable to minorities		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>		<b>(50 296)</b>	<b>51 575</b>	<b>-</b>	<b>(533)</b>	<b>21 918</b>	<b>25 788</b>			<b>51 575</b>
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>		<b>(50 296)</b>	<b>51 575</b>	<b>-</b>	<b>(533)</b>	<b>21 918</b>	<b>25 788</b>			<b>51 575</b>
<i>References</i>										
1. Material variances to be explained on Table SC1										
Total Revenue (excluding capital transfers and contributions) including cap										
		257 078	275 546		9 885	83 844	137 773			275 546

# FS163 Mohokare - Table C5 Monthly Budget Statement - Capital Expenditure December 2022

## FS163 Mohokare - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M06

Vote Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>Multi-Year expenditure appropriation</b>	2									
Vote 1 - EXECUTIVE & COUNCIL		-	-	-	-	-	-	-	-	-
Vote 2 - FINANCE		-	-	-	-	-	-	-	-	-
Vote 3 - CORPORATE SERVICES		-	-	-	-	-	-	-	-	-
Vote 4 - COMMUNITY SERVICES		-	-	-	-	-	-	-	-	-
Vote 5 - TECHNICAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 6 -		-	-	-	-	-	-	-	-	-
Vote 7 -		-	-	-	-	-	-	-	-	-
Vote 8 -		-	-	-	-	-	-	-	-	-
Vote 9 -		-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
<b>Total Capital Multi-year expenditure</b>	4,7	-	-	-	-	-	-	-	-	-
<b>Single Year expenditure appropriation</b>	2									
Vote 1 - EXECUTIVE & COUNCIL		-	-	-	-	-	-	-	-	-
Vote 2 - FINANCE		3 846	-	-	-	-	-	-	-	-
Vote 3 - CORPORATE SERVICES		309	790	-	1	732	395	337	85%	790
Vote 4 - COMMUNITY SERVICES		(4 156)	4 718	-	-	-	2 359	(2 359)	-100%	4 718
Vote 5 - TECHNICAL SERVICES		29 087	40 969	-	-	6 139	20 484	(14 345)	-70%	40 969
Vote 6 -		-	-	-	-	-	-	-	-	-
Vote 7 -		-	-	-	-	-	-	-	-	-
Vote 8 -		-	-	-	-	-	-	-	-	-
Vote 9 -		-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
<b>Total Capital single-year expenditure</b>	4	29 086	46 476	-	1	6 872	23 238	(16 367)	-70%	46 476
<b>Total Capital Expenditure</b>		29 086	46 476	-	1	6 872	23 238	(16 367)	-70%	46 476
<b>Capital Expenditure - Functional Classification</b>										
<b>Governance and administration</b>		4 155	790	-	1	732	395	337	85%	790
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		4 155	790	-	1	732	395	337	85%	790
Internal audit		-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		(4 156)	1 019	-	-	-	510	(510)	-100%	1 019
Community and social services		(15)	100	-	-	-	50	(50)	-100%	100
Sport and recreation		(4 141)	919	-	-	-	460	(460)	-100%	919
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		336	889	-	-	-	445	(445)	-100%	889
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		336	889	-	-	-	445	(445)	-100%	889
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		28 751	43 778	-	-	6 139	21 889	(15 750)	-72%	43 778
Energy sources		1 849	-	-	-	-	-	-	-	-
Water management		17 229	17 354	-	-	59	8 677	(8 618)	-99%	17 354
Waste water management		9 674	22 726	-	-	6 080	11 363	(5 283)	-46%	22 726
Waste management		-	3 698	-	-	-	1 849	(1 849)	-100%	3 698
<b>Other</b>		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Functional Classification</b>	3	29 086	46 476	-	1	6 872	23 238	(16 367)	-70%	46 476
<b>Funded by:</b>										
National Government		30 169	45 486	-	-	6 080	22 743	(16 663)	-73%	45 486
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)		-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>		30 169	45 486	-	-	6 080	22 743	(16 663)	-73%	45 486
<b>Borrowing</b>	6	-	-	-	-	-	-	-	-	-
<b>Internally generated funds</b>		333	990	-	1	791	495	296	60%	990
<b>Total Capital Funding</b>		30 502	46 476	-	1	6 872	23 238	(16 367)	-70%	46 476

FS163 Mohokare - Table C6 Monthly Budget Statement - Financial Position - M06 December 2022

FS163 Mohokare - Table C6 Monthly Budget Statement - Financial Position - M06 December

Description	Ref	2021/22	Budget Year 2022/23			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>R thousands</b>	<b>1</b>					
<b>ASSETS</b>						
<b>Current assets</b>						
Cash		1 446	20 163	–	689	20 163
Call investment deposits		148	51 885	–	150	51 885
Consumer debtors		9 468	91 719	–	62 644	91 719
Other debtors		52 228	11 862	–	54 270	11 862
Current portion of long-term receivables		–	–	–	–	–
Inventory		820	2 486	–	820	2 486
<b>Total current assets</b>		<b>64 110</b>	<b>178 116</b>	<b>–</b>	<b>118 574</b>	<b>178 116</b>
<b>Non current assets</b>						
Long-term receivables		–	–	–	–	–
Investments		460	411	–	460	411
Investment property		51 885	–	–	51 885	–
Investments in Associate		–	–	–	–	–
Property, plant and equipment		668 840	676 794	–	675 711	676 794
Biological		158	173	–	158	173
Intangible		–	–	–	–	–
Other non-current assets		–	–	–	–	–
<b>Total non current assets</b>		<b>721 342</b>	<b>677 379</b>	<b>–</b>	<b>728 214</b>	<b>677 379</b>
<b>TOTAL ASSETS</b>		<b>785 453</b>	<b>855 494</b>	<b>–</b>	<b>846 787</b>	<b>855 494</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft		–	–	–	–	–
Borrowing		(96)	–	–	(96)	–
Consumer deposits		675	618	–	695	618
Trade and other payables		191 386	151 144	–	230 782	151 144
Provisions		8 819	794	–	8 819	794
<b>Total current liabilities</b>		<b>200 784</b>	<b>152 556</b>	<b>–</b>	<b>240 201</b>	<b>152 556</b>
<b>Non current liabilities</b>						
Borrowing		139 378	124 280	–	139 378	124 280
Provisions		30 193	6 435	–	30 193	6 435
<b>Total non current liabilities</b>		<b>169 572</b>	<b>130 715</b>	<b>–</b>	<b>169 572</b>	<b>130 715</b>
<b>TOTAL LIABILITIES</b>		<b>370 356</b>	<b>283 271</b>	<b>–</b>	<b>409 772</b>	<b>283 271</b>
<b>NET ASSETS</b>	<b>2</b>	<b>415 097</b>	<b>572 223</b>	<b>–</b>	<b>437 015</b>	<b>572 223</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated Surplus/(Deficit)		504 024	572 223	–	437 016	572 223
Reserves		(0)	–	–	(0)	–
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	<b>2</b>	<b>504 024</b>	<b>572 223</b>	<b>–</b>	<b>437 015</b>	<b>572 223</b>

# FS163 Mohokare - Table C7 Monthly Budget Statement - Cash Flow - M06 December 2022

FS163 Mohokare - Table C7 Monthly Budget Statement - Cash Flow - M06 December

Description	Ref	Budget Year 2022/23								
		2021/22 Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>										
<b>Receipts</b>										
Property rates		5 331	17 329	-	953	3 939	8 664	(4 725)	-55%	17 329
Service charges		6 853	67 953	-	1 157	3 500	33 976	(30 477)	-90%	67 953
Other revenue		15 727	26 049	-	224	1 130	13 024	(11 894)	-91%	26 049
Transfers and Subsidies - Operational		62 272	93 789	-	-	30 180	46 894	(16 714)	-36%	93 789
Transfers and Subsidies - Capital		8 562	45 486	-	-	-	22 743	(22 743)	-100%	45 486
Interest		230	-	-	12	38	-	38	#DIV/0!	-
Dividends		14	12	-	-	19	6	13	223%	12
<b>Payments</b>										
Suppliers and employees		(38 761)	(165 649)	-	(1 926)	(20 931)	(82 824)	(61 893)	75%	(165 649)
Finance charges		-	-	-	-	-	-	-	-	-
Transfers and Grants		-	-	-	-	-	-	-	-	-
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>60 226</b>	<b>84 969</b>	<b>-</b>	<b>419</b>	<b>17 874</b>	<b>42 484</b>	<b>24 610</b>	<b>58%</b>	<b>84 969</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		(49)	-	-	-	-	-	-	-	-
<b>Payments</b>										
Capital assets		(35 221)	(46 476)	-	(53)	(8 964)	(23 238)	(14 275)	61%	(46 476)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(35 269)</b>	<b>(46 476)</b>	<b>-</b>	<b>(53)</b>	<b>(8 964)</b>	<b>(23 238)</b>	<b>(14 275)</b>	<b>61%</b>	<b>(46 476)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
<b>Receipts</b>										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		57	-	-	3	20	-	20	#DIV/0!	-
<b>Payments</b>										
Repayment of borrowing		(86)	-	-	-	-	-	-	-	-
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>(39)</b>	<b>-</b>	<b>-</b>	<b>3</b>	<b>20</b>	<b>-</b>	<b>(20)</b>	<b>#DIV/0!</b>	<b>-</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>24 918</b>	<b>38 492</b>	<b>-</b>	<b>369</b>	<b>8 931</b>	<b>19 246</b>			<b>38 492</b>
Cash/cash equivalents at beginning:		5 067	33 556	-	-	1 594	33 556			1 594
Cash/cash equivalents at month/year end:		29 985	72 048	-	-	10 525	52 802			40 087

**References**

1. Material variances to be explained in Table SC1

## Mid-Year Budget and Performance Report

### 3. SERVICE DELIVERY BUDGET AND IMPLEMENTATION PLAN 2022/23

The significance of the Mid-Term Performance Report is to provide the institution with an opportunity to identify the areas of good performance and areas that need attention, deploying proper strategies and mechanisms to advance performance and improve service delivery. The report is based on the five (5) Key Performance Areas (KPA) and the strategic objectives of the municipality.

1. Summary of the Institutional Performance.

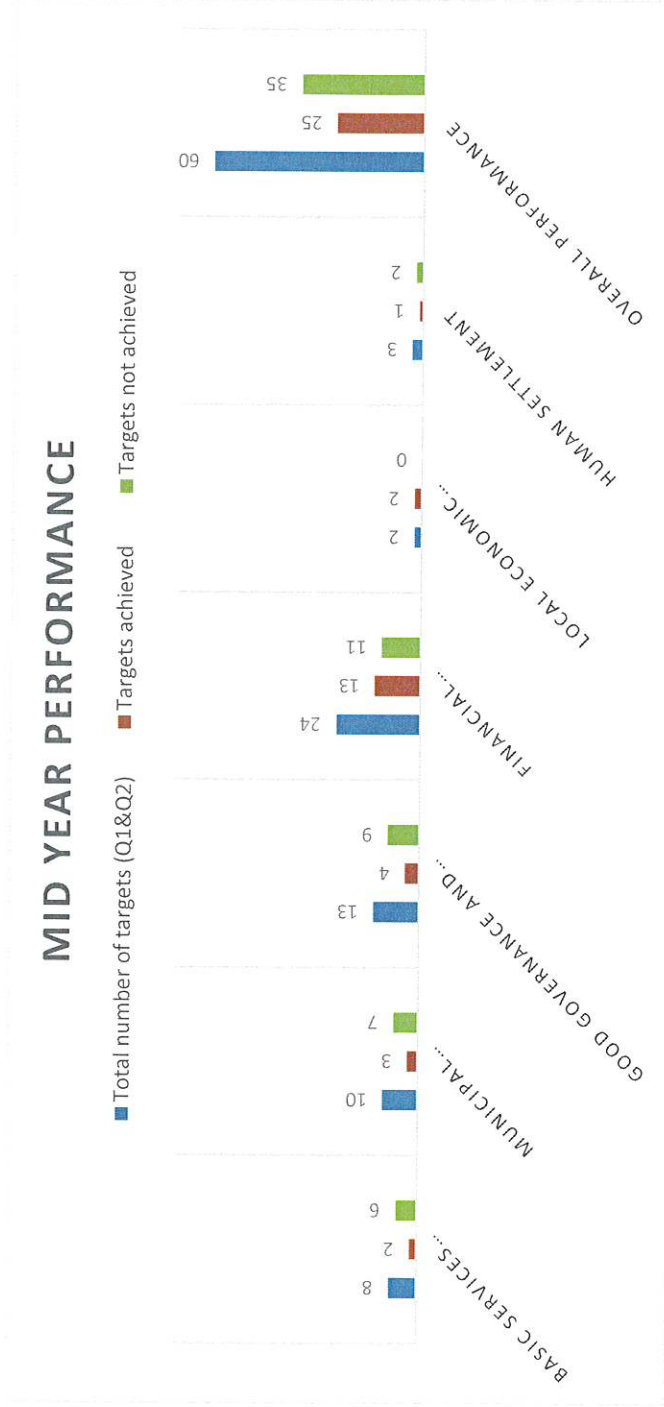
The table below depicts a summary of the institutional performance with regard to various departments within the municipality in line with the Key Performance Indicators (KPIs):

Key Performance Area	Total number of targets (Q1&Q2)	Targets achieved	Targets not achieved	%
Basic Services Delivery and Infrastructure	8	2	6	25%
Municipal Transformation and Organisational Development	10	3	7	30%
Good Governance and Public Participation	13	4	9	31%
Financial Management and Viability	24	13	11	54%
Local Economic Development	2	2	0	100%
Human Settlement	3	1	2	33.3%
Overall Performance	60	25	35	41.6%



## Mid-Year Budget and Performance Report

- The overall performance of the Municipality during the 2022/23 Mid-term is 41.6% with the LED being the highest contributor at 100% and Financial Viability Management at 54% achievement. The weakness has been clearly identified together with the action plans to address such.



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## Mid-Year Budget and Performance Report

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### 2. KEY CHALLENGES IDENTIFIED DURING THE MID-YEAR PERIOD

- Conditional grants not utilised for their intended purposes which hampers the status of capital projects and basic services;
- Ordinary Council not convening as legislated and as per the approved municipal council schedule which delays the operations of the municipality and it further has an impact on issues of service delivery not being attended by council
- Non-sitting of Local Labour Forum impact negatively to the performance of the municipality and the employees of the Municipality;
- Risk Management Committee did not convene during the mid-year hampering the operations of Risk Management
- Draft AR and AFS not submitted on the 31<sup>st</sup> of August as legislated which resulted in material irregularities in terms of the Public Audit Act;
- Procurement Plan for the 2022/23 financial year was not approved and it is not implemented correctly which is directly hampering the delivery of basic services;
- The Municipal Public Accounts Committee (MPAC) did not convene resulting in oversight not being fully exercised;
- Refuse Collection was only reported for the month of July in all three towns which is directly affecting service delivery;
- Integrated Waste Management Plan not approved during the 1<sup>st</sup> quarter of the 2022/23 financial year;
- Key Performance Indicators relating to Basic Services have to be amended and aligned to the Integrated Development Plan, Budget and Service Delivery Budget and Implementation Plan as well as the SMART approach.

# Mid-Year Budget and Performance Report

## SERVICE DELIVERY BUDGET AND IMPLEMENTATION PLAN

Key Performance Area 1: Basic Service Delivery and Infrastructure Development													
MID - YEAR PERFORMANCE TARGETS AND FEEDBACK ON ACTUAL PERFORMANCE													
FOR THE PERIOD 1 JULY 2022 – 31 DECEMBER 2022													
ID	Strategic Objective	Key Performance Indicator (KPI)	Unit of Measurement	Baseline 2021/22	Annual Target 2022/23	Quarter 1 Targets	Quarter 2 Targets	Actual Achievement for Q1	Actual Achievement for Q2	Reasons for Deviation	Action to be taken	Source of supporting documents	PMS Comments
<b>NAME OF DEPARTMENT: TECHNICAL SERVICES</b>													
1.1	Provision of trafficable roads	Smithfield/Mofuatshepe: Phase 1_ The construction of 1km paved access roads with related storm water in Greenfield	Practical completion certificate	New KPI	Project practical completion by 30 June 2023	Completion of Stage 4: Tender design and documentation by 30 September 2022	Project site hand over by 30 December 2022	Not achieved	Not achieved	<p><b>Q1</b> - No consultant appointed due to the failure of the composition of BAC</p> <p><b>Q2</b> - Non-adherence to procurement plan</p>	<p><b>Q1</b> - MLM to appoint members to sit on the BAC</p> <p><b>Q2</b> -</p> <ul style="list-style-type: none"> <li>Revised procurement plan</li> <li>Ensure adherence to procurement plan</li> <li>Procurement Plan evaluated and bid specification set.</li> </ul>	<p>1. Designs, draft tender document &amp; Design approval letter.</p> <p>2. Minutes &amp; attendance register of the site hand over.</p>	Target not achieved Management to ensure that all bid committees are established and comply with the timeframes as set in the procurement plan that was adopted by Council
1.3	Provision of dignified sanitation services	Smithfield/Mofuatshepe: The upgrading of the waste water	Practical completion certificate	Contractor appointed on site handed over on 31March	Practical completion of the project by 30 June	10% physical progress on site by 30 September 2022	45% physical progress on site by 30 December	Not achieved	Not achieved	<p><b>Q1</b> - Slow progress on site by the contractor</p>	<p><b>Q1</b> - The contractor to submit a revised POW and a recovery plan to the municipality</p>	September 2022 progress report.	Target not achieved

# Mid-Year Budget and Performance Report

Key Performance Area 1: Basic Service Delivery and Infrastructure Development										
MID - YEAR PERFORMANCE TARGETS AND FEEDBACK ON ACTUAL PERFORMANCE										
FOR THE PERIOD 1 JULY 2022 – 31 DECEMBER 2022										
PERFORMANCE OBJECTIVES AND INDICATORS	Annual Target 2022/23	Quarter 1 Targets	Quarter 2 Targets	Actual Achievement for Q1	Actual Achievement for Q2	Reasons for Deviation	Action to be taken	Source of supporting documents	PMS Comments	
	2023		2022			Q2 - The contractor withdraw from site due payment due to outstanding invoices not been paid by the Municipality	Q2 - • Ensure adherence to treasury regulations by payments by settling the invoices within 30 days  • Municipality should ring fence conditional grants, to cover payments of appointed Professional Service Providers			
1.5 Provision of dignified sanitation services	Completion of an inception report by 30 September 2022	Completion of an inception report by 30 September 2022	-	Achieved	-	-	-	Project inception report	Target achieved	
1.6 Provision of drinking water	Bundling of the project by 30 September 2021	-	Submission of a revised business plan to DWS by 30 December 2022	-	Achieved	-	-	Project revised business plan	Target achieved	

# Mid-Year Budget and Performance Report

Key Performance Area 1: Basic Service Delivery and Infrastructure Development													
MID - YEAR PERFORMANCE TARGETS AND FEEDBACK ON ACTUAL PERFORMANCE													
FOR THE PERIOD 1 JULY 2022 – 31 DECEMBER 2022													
ID	Strategic Objective	Key Performance Indicator (KPI)	Unit of Measurement	Baseline 2021/22	Annual Target 2022/23	Quarter 1 Targets	Quarter 2 Targets	Actual Achievement for Q1	Actual Achievement for Q2	Reasons for Deviation	Action to be taken	Source of supporting documents	PMS Comments
1.9	Provision of bulk water supply	Construction of a 27km long raw bulk water pipeline from the Orange River to Paisley dam in Rouxville	Practical completion certificate	87% physical progress on site at 30 June 2022	Practical completion of the project by 30 March 2021		Practical completion of the project by 30 December 2022		Not achieved	The last portion of pipe testing needed to be done on this project, will be relay on the project of Abstraction project, to test the whole line. It will be cost effective for the Municipality	<ul style="list-style-type: none"> <li>Ensure adherence to treasury regulations by settling the invoices within 30 days</li> <li>Municipality should ring fence conditional grants, to cover payments of appointed Professional Service Providers</li> </ul>	Practical completion certificate & close out report	Target not achieved
1.10	Provision of drinking water	Installation of pre-paid water meters in Zastron	Supply, delivery and installation	Situation analysis and feasibility report	Installation of 628 pre-paid water meters in Zastron by 30 June 2023	-	Installation of 1 541 pre-paid water meters by 30 December 2022		Not achieved	The service provider collected the pre-paid water meter readers which were delivered to the Municipality after delivery due to non-payment after delivery by the client ( Mohokare Local Municipality)	<ul style="list-style-type: none"> <li>Municipality conducted feasibility study. Then, waiting the response from the Department Water and Sanitation for further installations</li> <li>Ensure adherence to treasury regulations by settling the invoices within 30 days</li> </ul>	<ol style="list-style-type: none"> <li>Job cards.</li> <li>Happy letters signed by residents.</li> </ol>	Target not achieved

# Mid-Year Budget and Performance Report

## PERFORMANCE SUMMARY: BASIC SERVICES AND INFRASTRUCTURE DEVELOPMENT

Mid-Year No of KPIs	Target Achieved	Not Achieved	%
8	2	6	25%

Key Performance Area 2: Municipal Transformation and Organisational Development													
PERFORMANCE OBJECTIVES AND INDICATORS													
MID - YEAR PERFORMANCE TARGETS AND FEEDBACK ON ACTUAL PERFORMANCE													
FOR THE PERIOD 1 JULY 2022-31 DECEMBER 2022													
ID	Strategic Objective	Key Performance Indicator (KPI)	Unit of Measurement	Baseline 2021/22	Annual Target 2022/23	Quarter 1 target	Quarter 2 target	Actual Achievement Q1	Actual Achievement Q2	Reasons for deviation	Action to be taken	Source of supporting documents	PMS Comments
NAME OF DEPARTMENT: CORPORATE SERVICES													
2.1	To instil good governance in all Municipal operations, ensure public participation and provide critical strategic support to the Municipality	4 Ordinary Council sittings held annually as legislated (1 per quarter)	Signed distributed acknowledgment of receipt	4 distributed notices and agenda for 4 ordinary meetings	4 Ordinary Council meeting held by June 2023	Distribution of 1 notice and agenda by Sept 2022	Distribution of 1 notice and agenda by Dec 2022	Not achieved	Not achieved	None confirmation of the dates of the Ordinary Council meeting due to none sitting of Sec 79 Committees	The Notice and agenda to be distributed once the date has been confirmed	Copy of notices and agendas distributed and acknowledgment of receipts	Target not achieved None sitting of the Ordinary Council Meetings results in non-compliance with the Standing Rules and Orders of the municipality and it further has an impact on issues of service delivery not being attended by council

# Mid-Year Budget and Performance Report

Key Performance Area 2: Municipal Transformation and Organisational Development													
PERFORMANCE OBJECTIVES AND INDICATORS													
MID - YEAR PERFORMANCE TARGETS AND FEEDBACK ON ACTUAL PERFORMANCE													
FOR THE PERIOD 1 JULY 2022-31 DECEMBER 2022													
ID	Strategic Objective	Key Performance Indicator (KPI)	Unit of Measurement	Baseline 2021/22	Annual Target 2022/23	Quarter 1 target	Quarter 2 target	Actual Achievement Q1	Actual Achievement Q2	Reasons for deviation	Action to be taken	Source of supporting documents	PMS Comments
<b>NAME OF DEPARTMENT: CORPORATE SERVICES</b>													
2.2	To instil good governance in all Municipal operations, ensure public participation and provide critical strategic support to the Municipality	12 monthly notice of Local Labour Forum distributed by June 2022	Signed distributed acknowledgment of receipt	12 LLF notices and agenda distributed	12 LLF notices and agenda distributed by June 2023	Distribution of 3 notices and agendas by end of September 2022	Distribution of 3 notices and agendas	Not achieved	Not achieved	None confirmation of the date of sitting of the LLF due to confirmation of composition	Notices will be distributed as soon as the date is confirmed.	Copy of notices and agendas distributed and acknowledgment of receipts	Target not achieved Management and Labour Component to comply with the legislation with regard to the sitting of the LLF as it impact negatively to the performance of the Municipality and the labourers
2.3	To instil good governance in all Municipal operations, ensure	Agenda and notices of section 79 committees distributed quarterly	Sec 79 -notices and agenda	2020/2021 notices distributed	20 notices and agenda of Section 79	5 notices and agendas distributed by Sept 2022	5 notices and agendas distributed by Dec 2022	Achieved	Not achieved	Postponement of the scheduled dates led to none confirmation of the new dates	The notice and agenda to be distributed once the new date has been confirmed	Notices and agendas	Q1 Target achieved Q2 Target not achieved

# Mid-Year Budget and Performance Report

Key Performance Area 2: Municipal Transformation and Organisational Development													
MID - YEAR PERFORMANCE TARGETS AND FEEDBACK ON ACTUAL PERFORMANCE													
FOR THE PERIOD 1 JULY 2022-31 DECEMBER 2022													
ID	Strategic Objective	Key Performance Indicator (KPI)	Unit of Measurement	Baseline 2021/22	Annual Target 2022/23	Quarter 1 target	Quarter 2 target	Actual Achievement Q1	Actual Achievement Q2	Reasons for deviation	Action to be taken	Source of supporting documents	PMS Comments
NAME OF DEPARTMENT: CORPORATE SERVICES													
2.7	Annual Review and implementation of the Human Resources Strategy	Quarterly Implementation of the HRD Strategy by June 2022	Quarterly reports	2021/22 Quarterly reports	Quarterly reports submitted to Management (Recruitment and selection report aligned to Employment equity plan,	Quarterly reports	Quarterly reports	Achieved	Achieved	-	-	Quarterly reports	Target achieved
	public participation and provide critical strategic support to the Municipality				distributed quarterly by June 2023					for the sitting.			



# Mid-Year Budget and Performance Report

Key Performance Area 2: Municipal Transformation and Organisational Development													
PERFORMANCE OBJECTIVES AND INDICATORS													
MID - YEAR PERFORMANCE TARGETS AND FEEDBACK ON ACTUAL PERFORMANCE													
FOR THE PERIOD 1 JULY 2022-31 DECEMBER 2022													
ID	Strategic Objective	Key Performance Indicator (KPI)	Unit of Measurement	Baseline 2021/22	Annual Target 2022/23	Quarter 1 target	Quarter 2 target	Actual Achievement Q1	Actual Achievement Q2	Reasons for deviation	Action to be taken	Source of supporting documents	PMS Comments
NAME OF DEPARTMENT: CORPORATE SERVICES													
2.15	Ensure 100% development of ICT Strategy	Information placed on municipal website	Fully functional municipal website	New KPI	All legislated documents uploaded on municipal website	Quarterly legislated documents uploaded as per sec75 of MFMA and 21A of MSA	Quarterly legislated documents uploaded as per sec75 of MFMA and 21A of MSA	Not achieved	Not achieved	None submission of documents to be uploaded on the website from responsible department.	An email communication was sent to different heads of Department to comply and submit the documents before the 16th November 2022	Municipal website	Target not achieved Management to comply with Sec 75 of MFMA and 21A of MSA

## PERFORMANCE SUMMARY: MUNICIPAL TRANSFORMATION AND ORGANISATIONAL DEVELOPMENT

Mid-Year No of KPIs	Target Achieved	Not Achieved	%
10	3	7	30%

# Mid-Year Budget and Performance Report

Key Performance Area 3: GOOD GOVERNANCE AND PUBLIC PARTICIPATION													
PERFORMANCE OBJECTIVES AND INDICATORS													
MID - YEAR PERFORMANCE TARGETS AND FEEDBACK ON ACTUAL PERFORMANCE													
FOR THE PERIOD 1 JULY 2022-31 DECEMBER 2022													
ID	Strategic Objective	Key Performance Indicator (KPI)	Unit of Measurement	Baseline 2020/21	Annual Target 2022/23	Quarterly 1 Target	Quarterly 2 Target	Actual Achievement Q1	Actual Achievement Q2	Reasons for Deviation	Action to be taken	Source of evidence	PMS Comments
<b>NAME OF DEPARTMENT: INTERNAL AUDIT</b>													
3.1	Maintain and improving the Municipal Audit Opinion	Reviewed 2022/2023 Internal Audit Charter and Manual for approval by June 2022	Approved Internal Audit Charter	Adopted and reviewed 2020/21 Internal Audit charter	Review and approve 2022/2023 Internal Audit Charter by June 2023.	Review of 2022/2023 Internal Charter and Manual by September 2022	-	Not achieved	-	Due to organizational instability, the audit committee could not convene as a result the internal audit charter and manual were not approved	The Municipal Manager is appointed therefore, we anticipate that the audit committee will sit according to the approved schedule of the meeting	Approved Internal Audit Charter, and Manual Attendance register and minutes	Target not achieved
3.2	Maintain and improving the Municipal Audit Opinion	Reviewed and approved Audit Committee Charter by June 2023	Approved Audit Committee Charter	2020/2021 Audit Committee Charter	Reviewed and approved Audit Committee Charter by June 2023	Submission of the reviewed 2022/23 Audit Committee Charter to Council for Approval	-	Not achieved	-	The audit committee charter could not be tabled to the Council due to the organizational instability.	The charter to be submitted in the next Council sitting after it was discussed and considered by the Audit Committee	Approved Signed Draft Audit Committee Charter	Target not achieved

# Mid-Year Budget and Performance Report

Key Performance Area 3: GOOD GOVERNANCE AND PUBLIC PARTICIPATION													
PERFORMANCE OBJECTIVES AND INDICATORS													
MID - YEAR PERFORMANCE TARGETS AND FEEDBACK ON ACTUAL PERFORMANCE													
FOR THE PERIOD 1 JULY 2022-31 DECEMBER 2022													
ID	Strategic Objective	Key Performance Indicator (KPI)	Unit of Measurement	Baseline 2020/21	Annual Target 2022/23	Quarterly Target 1	Quarterly Target 2	Actual Achievement Q1	Actual Achievement Q2	Reasons for Deviation	Action to be taken	Source of evidence	PMS Comments
3.3	Maintain and improving the Municipal Audit Opinion	Develop and submit Internal Audit Coverage Plan	Approved Internal Audit Coverage Plan	Adopted 2019/20 Internal Audit Coverage Plan	Approved Internal Audit Coverage Plan	Approved 2021/2022 Internal Audit Coverage Plan by September 2022	-	Not achieved	-	Due to organizational instability, the audit committee could not sit	The Municipal Manager is appointed therefore; the anticipation was that the audit committee will sit according to the approved schedule of meetings	Approved Internal Audit Coverage Plan, Attendance register & minutes.	Target not achieved
NAME OF DEPARTMENT: TOWN PLANNING													
3.6	100% compliance to SPLUMA	Conduct 1 Municipal Planning Tribunal meeting bi-annually by June 2023	Minutes and attendance registers	-	1 Municipal Planning Tribunal conducted annually by June 2023	1 Municipal Planning Tribunal conducted by September 2022	-	Achieved	-	-	-	Attendance registers – ATTACHED WITH Minutes. Online meeting	Target achieved

# Mid-Year Budget and Performance Report

Key Performance Area 3: GOOD GOVERNANCE AND PUBLIC PARTICIPATION													
MID - YEAR PERFORMANCE TARGETS AND FEEDBACK ON ACTUAL PERFORMANCE													
FOR THE PERIOD 1 JULY 2022-31 DECEMBER 2022													
PERFORMANCE OBJECTIVES AND INDICATORS													
ID	Strategic Objective	Key Performance Indicator (KPI)	Unit of Measurement	Baseline 2020/21	Annual Target 2022/23	Quarterly 1 Target	Quarterly 2 Target	Actual Achievement Q1	Actual Achievement Q2	Reasons for Deviation	Action to be taken	Source of evidence	PMS Comments
3.7	100% compliance to SPLUMA	Attend 4 quarterly SPLUM Meetings by June 2023	Invite, Minutes, attendance register	3 meetings held in 2021/2022	Attend 4 quarterly SPLUM Meetings by June 2023	SPLUM meeting attended by Sept 2022	SPLUM meeting attended by Dec 2022	Achieved	Achieved	-	-	Minutes/report	Target achieved
NAME OF DEPARTMENT: MUNICIPAL MANAGER (RISK MANAGEMENT)													
3.9	To evaluate the effectiveness of Risk Management and governance processes and develop actions to address key risks identified	Reviewed Enterprise Risk Management Policies (Risk Management Strategy and Framework, Fraud and Anticorruption Strategy, Risk Management Committee Charter)	Reviewed and adopted policies	-	Reviewed Enterprise Risk Management Policies by June 2023	Submission of 2022/2023 Policies to RMC & AC for approval by September 2022	-	Not achieved	-	Non sitting of RMC	Appointment of RMC Chairperson	Attendance register and minutes from RMC and AC  Council resolution and copy of the adopted policies	Target not achieved

# Mid-Year Budget and Performance Report

Key Performance Area 3: GOOD GOVERNANCE AND PUBLIC PARTICIPATION													
PERFORMANCE OBJECTIVES AND INDICATORS													
MID - YEAR PERFORMANCE TARGETS AND FEEDBACK ON ACTUAL PERFORMANCE													
FOR THE PERIOD 1 JULY 2022-31 DECEMBER 2022													
ID	Strategic Objective	Key Performance Indicator (KPI)	Unit of Measurement	Baseline 2020/21	Annual Target 2022/23	Quarterly 1 Target	Quarterly 2 Target	Actual Achievement Q1	Actual Achievement Q2	Reasons for Deviation	Action to be taken	Source of evidence	PIMS Comments
3.10	To evaluate the effectiveness of Risk management and governance processes and develop actions to address key risks identified	Reviewed 2022/2023 Risk Register by September 2020	Approved strategic and operational risk register	-	Review and approved 2022/2023 risk register	Approved Risk register by September 2022	-	Not achieved	-	Non sitting of RMC	Appointment Of RMC Chairperson	Approved Strategic and Operational Risk register Attendance registers	Target not achieved
3.11	To evaluate the effectiveness of Risk management and governance	Implementation of the Reviewed 2022/2023 Risk Register by June 2023	Quarterly reports	-	Implementation of the Reviewed 2022/2023 Risk Register by June	Assessment of levels of Municipal Risk Appetite and Risk Tolerance by	Quarterly Risk monitoring reports	Not achieved	Not achieved	Q1 - Non sitting of RMC Q1 - Late finalization of risk register as it was finalised	Q1 – Appointment of RMC Chairperson Q2 -- The risk register to be approved before the	Quarterly monitoring reports Attendance registers	Target not achieved

# Mid-Year Budget and Performance Report

Key Performance Area 3: GOOD GOVERNANCE AND PUBLIC PARTICIPATION													
PERFORMANCE OBJECTIVES AND INDICATORS													
MID - YEAR PERFORMANCE TARGETS AND FEEDBACK ON ACTUAL PERFORMANCE													
FOR THE PERIOD 1 JULY 2022-31 DECEMBER 2022													
ID	Strategic Objective	Key Performance Indicator (KPI)	Unit of Measurement	Baseline 2020/21	Annual Target 2022/23	Quarterly 1 Target	Quarterly 2 Target	Actual Achievement Q1	Actual Achievement Q2	Reasons for Deviation	Action to be taken	Source of evidence	PMS Comments
	Processes and develop actions to address key risks identified				2023	September 2022				on the 09th of December 2022 and monitoring was sent to the department on the 10th of January 2023 with the due date of the 17th of January 2023	beginning of the new financial year		
NAME OF DEPARTMENT: MUNICIPAL MANAGER (INTERGRATED DEVELOPMENT PLAN)													
3.12	To implement a ranking and rating system for all new capital projects to support the strategic objectives and	Reviewed and approved IDP by May 2022	Approved IDP Plan	Approved 2021/2022	Reviewed and approved IDP	Approved IDP Process plan by August 2022	Establishment of Rep Forum	Achieved	IDP Rep Forum is in place consisting of the Mayor as the Chair person, EXCO and Senior Management	None	Meetings are held regularly	Adopted process plan Council Resolution Electronic copy	Q1 Target Achieved Q2 Target not achieved there is no evidence to substantiate if the target was achieved.

# Mid-Year Budget and Performance Report

Key Performance Area 3: GOOD GOVERNANCE AND PUBLIC PARTICIPATION													
PERFORMANCE OBJECTIVES AND INDICATORS													
MID - YEAR PERFORMANCE TARGETS AND FEEDBACK ON ACTUAL PERFORMANCE													
FOR THE PERIOD 1 JULY 2022-31 DECEMBER 2022													
ID	Strategic Objective	Key Performance Indicator (KPI)	Unit of Measurement	Baseline 2020/21	Annual Target 2022/23	Quarterly Target 1	Quarterly Target 2	Actual Achievement Q1	Actual Achievement Q2	Reasons for Deviation	Action to be taken	Source of evidence	PMS Comments
NAME OF DEPARTMENT: MUNICIPAL MANAGER (PERFORMANCE MANAGEMENT SYSTEM)													
3.14	100% Monitoring and evaluation of the municipality's Performance	Submission of the draft Annual report and the annual performance report for 2021/22 to the Auditor General by 31 August 2022	Developed and Audited AR and APR	2021/2022 AR submitted	Submitted draft Annual performance report by 31st of August 2022	Submitted draft Annual Performance Report on 31st of August 2022 to Auditor General	-	Not achieved	-	-	The APR will be submitted by the 30th of November 2022	Council Resolution Electronic copy	Adherence to the Municipal Finance Management Act by ensuring that the draft Annual Report must be submitted on the 31 <sup>st</sup> of August.

## PERFORMANCE SUMMARY: GOOD GOVERNANCE AND PUBLIC PARTICIPATION

Mid-Year No of KPIs	Target Achieved	Not Achieved	%
13	4	9	31%

# Mid-Year Budget and Performance Report

Key Performance Area 4: FINANCIAL MANAGEMENT AND VIABILITY													
PERFORMANCE OBJECTIVES AND INDICATORS													
MID - YEAR PERFORMANCE TARGETS AND FEEDBACK ON ACTUAL PERFORMANCE													
FOR THE PERIOD 1 JULY 2022 to 31 DECEMBER 2022													
ID	Strategic Objective	Key Performance Indicator (KPI)	Unit of Measurement	Baseline 2021/22	Annual Target 2022/23	Quarter 1 Targets	Quarter 2 Targets	Actual Achievement Q1	Actual Achievement Q2	Reasons for Deviation	Action to be taken	Source of Supporting Evidence	PMS Comments
NAME OF DEPARTMENT: FINANCE													
4.4	Development of operationalization of SCM Plans	Implementation and monitor of the procurement plan by June 2023	Progress report	2021/22 quarterly plans	Developed and adopted Procurement Management Plan by August 2022	Submit developed Plan to Council by August 2022 for adoption	-	Not achieved		Departments didn't submit their departmental Plans	Procurement plan to be submitted to the next council meeting	Council Resolution and adopted copy	Target not achieved
4.5	Development of operationalization of SCM Plans	Implementation and monitor of the procurement plan by June 2023	Quarterly progress report	2021/22 quarterly plans	Procurement Plan implemented by June 2023	Monthly Progress report on the procurement plan	Monthly Progress report on the procurement plan	Not achieved	Not achieved	The procurement plan was not adopted by council	Procurement plan has been developed and will be submitted to Council for adoption	Adverts, Bid Committees meetings minutes Attendance register	Target achieved
4.6	Promotion and maintenance of SCM	Irregular, fruitless and wasteful expenditure reduced by	Quarterly Progress report	2021/22 quarterly plans	Irregular, fruitless and wasteful expenditure	Quarterly MPAC reports	Irregular, fruitless and wasteful expenditure reduced by	Not achieved	Not achieved	No MPAC meeting convened	The report to be submitted in the next MPAC Meeting	Monthly Financial Progress reports	Target not achieved



# Mid-Year Budget and Performance Report

Key Performance Area 4: FINANCIAL MANAGEMENT AND VIABILITY													
MID - YEAR PERFORMANCE TARGETS AND FEEDBACK ON ACTUAL PERFORMANCE													
FOR THE PERIOD 1 JULY 2022 to 31 DECEMBER 2022													
ID	Strategic Objective	Key Performance Indicator (KPI)	Unit of Measurement	Baseline 2021/22	Annual Target 2022/23	Quarter 1 Targets	Quarter 2 Targets	Actual Achievement Q1	Actual Achievement Q2	Reasons for Deviation	Action to be taken	Source of Supporting Evidence	PMS Comments
4.7	Promotion and maintenance SCM	Quarterly SCM reports submitted to the Mayor and Accounting Officer by June 2023	Quarterly report	2021/22 SCM Reports	Quarterly SCM reports submitted to the Mayor and Accounting Officer June 2023	Quarterly SCM report	Quarterly SCM reports submitted to the Mayor and Accounting Officer June 2023	Achieved	No achieved	-	-	Quarterly SCM report Submitted to the Mayor	Not achieved The report that was submitted does not have the signature of the Mayor
4.8	Grow Mohokare	12 local businesses awarded by June 2022	LED reports	12 business reports awarded	12 local business es awarded by June 2023	3 local businesses awarded	3 local businesses awarded	Achieved	Achieved			Report on LED	Target achieved
4.9	Grow Mohokare	50 % creditors paid within 30 days	Invoices and expenditure forms	45% Creditors paid	50 % creditors paid within 30 days monthly	12.5 % of creditors paid within 30 days	12.5 % of creditors paid within 30 days	Achieved	Not achieved	Municipal financial constraints	Ensure that there is payment plan with creditors and have revenue income to address financial constraints and be able to meet the payment plans	Quarterly Financial reports Invoices and expenditure forms	Target achieved

# Mid-Year Budget and Performance Report

Key Performance Area 4: FINANCIAL MANAGEMENT AND VIABILITY													
PERFORMANCE OBJECTIVES AND INDICATORS		MID - YEAR PERFORMANCE TARGETS AND FEEDBACK ON ACTUAL PERFORMANCE											
FOR THE PERIOD 1 JULY 2022 to 31 DECEMBER 2022													
ID	Strategic Objective	Key Performance Indicator (KPI)	Unit of Measurement	Baseline 2021/22	Annual Target 2022/23	Quarter 1 Targets	Quarter 2 Targets	Actual Achievement Q1	Actual Achievement Q2	Reasons for Deviation	Action to be taken	Source of Supporting Evidence	PMS Comments
4.10	To ensure compliance with MFMA and Treasury regulations and implement internal controls	Payment vouchers of Third Parties done by the 7th of each month	Payment reconciliations	Proof of payment	Third Party paid by the 7th of each month	Payment of current third party deductions by the 7th	Payment of current third party deductions by the 7th	Achieved	Not achieved	Municipal financial constraints	Third parties are paid after 7 days	Proof of payment Quarterly 3 <sup>rd</sup> party reconciliation registers	Target achieved
4.11	To ensure compliance with MFMA and Treasury regulations and implement internal controls	Compliance with SARS directive on VAT issues.	VAT Returns	2021/2022 VAT Returns	Submission of 12 VAT 201 returns	Completed 3 VAT returns submitted	Completed 3 VAT returns submitted	Achieved	Not achieved	System error	Logged a call with Munsoft to resolve	VAT returns 2022-07 2022-08 <b>20222-09 (email)</b>	Target achieved
4.12	Grow Mohokare	30% of debt collected by June 2021	Quarterly report	% debt collected	30% of debt collected by June 2021	7.5 % of debt collected	7.5 % of debt collected	Achieved	Achieved	-	-	Quarterly revenue report (email)	Target achieved

# Mid-Year Budget and Performance Report

Key Performance Area 4: FINANCIAL MANAGEMENT AND VIABILITY													
PERFORMANCE OBJECTIVES AND INDICATORS													
MID - YEAR PERFORMANCE TARGETS AND FEEDBACK ON ACTUAL PERFORMANCE													
FOR THE PERIOD 1 JULY 2022 to 31 DECEMBER 2022													
ID	Strategic Objective	Key Performance Indicator (KPI)	Unit of Measurement	Baseline 2021/22	Annual Target 2022/23	Quarter 1 Targets	Quarter 2 Targets	Actual Achievement Q1	Actual Achievement Q2	Reasons for Deviation	Action to be taken	Source of Supporting Evidence	PMS Comments
4.13	Provide free basic water to indigent households	Registration of indigent households quarterly	Quarterly Indigent register	1440 indigents registered in 2021/2022	1200 indigent households registered by June 2023	300 HH registered Quarterly indigent session per town registered	600 HH registered Quarterly indigent session per town registered	Achieved	Not achieved	Insufficient document in relation to indigent application	Follow up on collecting outstanding documents to qualify the applicant to be registered	Report on status on indigence	Target achieved
4.14	Fully effective asset management unit	Quarterly updating of moveable assets against assets register and preparation of fixed and infrastructure assets register by June 2023	Quarterly reports	2021/2022 quarterly reports	Quarterly updating of moveable assets against assets register and preparation of fixed and infrastructure assets register by June 2023	Quarterly Updating of moveable assets	Quarterly Updating of moveable assets	Achieved	Achieved	-	-	GRAP compliant assets Register Detailed quarterly report on updating of asset register	Target not achieved Insufficient information to justify target is 100% achieved as there was no detailed report on updating of asset register
4.15	Implementing effective internal controls and	Timely submission of compliance reports to	Quarterly reports	Compliance reports as per MFMA	Quarterly reports	Quarterly budget statement (Section 52 & 71)	Quarterly budget statement (Section 52 & 71)	Achieved	Achieved	Sec 52 – only due at the end of October		Quarterly reports	Q1 - Target not achieved Only achieved for Sec 71.

# Mid-Year Budget and Performance Report

Key Performance Area 4: FINANCIAL MANAGEMENT AND VIABILITY													
PERFORMANCE OBJECTIVES AND INDICATORS			MID - YEAR PERFORMANCE TARGETS AND FEEDBACK ON ACTUAL PERFORMANCE										
FOR THE PERIOD 1 JULY 2022 to 31 DECEMBER 2022													
ID	Strategic Objective	Key Performance Indicator (KPI)	Unit of Measurement	Baseline 2021/22	Annual Target 2022/23	Quarter 1 Targets	Quarter 2 Targets	Actual Achievement Q1	Actual Achievement Q2	Reasons for Deviation	Action to be taken	Source of Supporting Evidence	PMS Comments
4.16	monitoring compliance	Submission of Draft Compliant Financial Statements to Council, NT and PT (Section 71, 52, and 72)	Compliant AFS to AG, NAT,PT by 31 Aug 2022	Submitted AFS by 31st August 2022	Compliant AFS to AG, NAT,PT by 31 Aug 2022	Submission of compliant Draft Financial Statements to AG and National and Provincial Treasury by 31st August 2022	-	Not achieved		The system was closed late due to none payment of the service providers	To request the extension for the submission to be by the 30 <sup>th</sup> of November 2022	Proof of submission to AG, NT and PT	Target not achieved

## PERFORMANCE SUMMARY: FINANCIAL MANAGEMENT AND VIABILITY

Mid-Year No of KPIs	Target Achieved	Not Achieved	%
24	13	11	54%

# Mid-Year Budget and Performance Report

Key Performance Area 5: Local Economic Development													
MID - YEAR PERFORMANCE TARGETS AND FEEDBACK ON ACTUAL PERFORMANCE													
FOR THE PERIOD 1 JULY 2022-31 DECEMBER 2022													
ID	Strategic Objective	Key Performance Indicator (KPI)	Unit of Measurement	Baseline 2020/21	Annual Target 2021/22	Quarter 1 Targets	Quarter 2 Targets	Actual Achievement Q1	Actual Achievement Q2	Reasons for Deviation	Action to be taken	Source of Supporting Evidence	PMS Comments
<b>NAME OF DEPARTMENT: LED UNIT</b>													
5.2	Enhancement of the municipal economy	12 Business expos conducted to assist cooperatives and SMMES per town	Invites and attendance registers	4 Business expos conducted in 2020/2021	12 Business expos conducted to assist cooperatives and SMMES per town	Conduct 1 business expo for all 3 towns by Sept 2022	Conduct 1 business expo for all 3 towns by Dec 2022	Achieved	Achieved	-	-	Invites and attendance Registers	Target achieved for both Q1 and Q2

## PERFORMANCE SUMMARY: LOCAL ECONOMIC DEVELOPMENT

Mid-Year No of KPIs	Target Achieved	Not Achieved	%
2	2	0	100%

# Mid-Year Budget and Performance Report

Key Performance Area 6: Human Settlement													
MID - YEAR PERFORMANCE TARGETS AND FEEDBACK ON ACTUAL PERFORMANCE													
FOR THE PERIOD 1 JULY 2022 – 31 DECEMBER 2022													
ID	Strategic Objective	Key Performance Indicator (KPI)	Unit of Measurement	Baseline 2021/2022	Annual Target 2022/23	Quarter 1 Targets	Quarter 2 Targets	Actual Performance Q1	Actual Performance Q2	Reason for deviation	Action to be taken	Source of supporting document	PMS Comments
NAME OF DEPARTMENT: COMMUNITY SERVICES													
6.9	Environmental Management	Reviewed IWMP Integrated Waste Management Plan by August 2022	Approved Plan	2021/22 Adopted IWMP	Reviewed IWMP Integrated Waste Management Plan by August 2022	Reviewed IWMP Integrated Waste Management Plan by August 2022	-	Not achieved	-	-	To be submitted in the next sitting of the council for adoption	Approved copy Council Resolution	Target not achieved
6.10	Environmental Management	Eight thousands (8000) formalised households provided with weekly waste removal services in all three (3) towns.	Weekly reports	Weekly refuse collection from all households	Provision of refuse removal from all households by end of June 2023	Quarterly reports per town on refuse removal.	Quarterly reports per town on refuse removal	Not achieved	Achieved	-	-	Monthly and quarterly refuse removal reports and the register.	Q1 - Target not achieved Q2 - Target achieved

# Mid-Year Budget and Performance Report

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## PERFORMANCE SUMMARY: HUMAN SETTLEMENT

Mid-Year No of KPIs	Target Achieved	Not Achieved	%
3	1	2	33%

# Mid-Year Budget and Performance Report

## 4.STATUS OF CAPITAL PROJECTS AS AT 31 DECEMBER 2022

No	Project Description	Grant	Project Value	Status
.	Rouxville/Roleleathunya: Construction of a sports facility	MIG	R 2 351 846.00	Design & Tender – 0%
.	Rouxville/Roleleathunya: Upgrading of the Rouxville Waste Water Treatment Works (WWTW)	MIG	R 3 487 260.00	Contractor BID Evaluation – 0%
.	Zastron/Matlakeng: Upgrading of the outfall sewer and waste water pump stations	MIG	R 17 419 119.00	Construction – 87%
.	Installation of prepaid water meters in Zastron	WSIG	R 32 483 432.32	Procurement – 0%
.	Upgrading of the Smithfield outfall sewer	WSIG	R 26 439 434.23	Construction – 13%
.	Construction of an abstraction works on the Orange River and equipping of x2 raw water pump stations in Rouxville	WSIG	R 45 424 345.34	Construction – 67%



## Mid-Year Budget and Performance Report

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No	Project Description	Grant	Project Value	Status
.	Upgrading of the Rouxville Water Treatment Works (WTW)	RBIG	R 49 234 242.45	Construction – 78%
.	Construction of a 27km raw bulk water pipeline from the Orange River to Paisley dam in Rouxville	RBIG	R 112 435 432.34	Construction – 97%
.	Electrification of households in Zastron 300 households Extension 10 and 186 household Extension 06 Rouxville	INEP	R 8 562 000.00	Construction – 45%

# Mid-Year Budget and Performance Report

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## Municipal Manager's Quality Certificate

I, **M.J. KANWENDO**, Municipal Manager of Mohokare Local Municipality, hereby certify that –

- The section 71 monthly budget statement;
- The quarterly report on the implementation of the budget and financial state of affairs of the municipality, and
- The mid-year budget and performance assessment

for the month of December 2022, has been prepared in accordance with the Municipal Finance Management Act and regulations made under the Act.



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**MUNICIPAL MANAGER**

25 January 2023