

Moretele Local Municipality



Final Annual Report **2023/2024**

Version

Control Version

January 2025

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Acronym and abbreviations

Term, Acronym or Abbreviation	Description
AC	Audit Committee
BTO	Budget and Treasury Office
CDS	Community Development Services
COGTA	Department of Co-operative Governance and Traditional Affairs
CPF	Community Police Forum
CPI	Consumer Price Index
DPME	Department: Monitoring and Evaluation
DORA	Division of Revenue Act
DPLG	Department of Provincial and Local Government
DTI	Department of Trade and Industry
EE	Employment Equity
EEP	Employment Equity Plan
EIA	Environmental Impact Assessment
GDP	Gross Domestic Product
GIS	Geographic information system
HH	Households
HIV/AIDS	Human Immunodeficiency Virus Infection/Acquired Immunodeficiency Syndrome
HR	Human Resources
ICT	Information and Communication Technology
IDP	Integrated Development Plan
IDS	Infrastructure Development Services
IT	Information Technology
KPI	Key performance Indicator
LAN	Local Area Network
LED	Local Economic Development
LLF	Local Labour Forum
MFMA	Local Government: Municipal Finance Management Act 56 of 2003
MIG	Municipal Infrastructure Grant
MM	Municipal Manager
MPRA	Local Government: Municipal Property Rates Act 6 of 2004
MSA	Local Government: Municipal Systems Act 32 of 2000
MTEF	Medium- term Expenditure Framework
NDP	National Development Plan
NGO	Non-government Organisation

PIP	Performance Improvement Plan
PMS	Performance Management System
PMU	Project Management Unit
PR	Proportional Representation
SCM	Supply Chain Management
SDBIP	Service Delivery and Budget Implementation Plan
SDF	Spatial Development Framework
SEDA	Small Enterprise Development Agency
SETA	Sectoral Education Training Authority
SLA	Service Level Agreement
SMMEs:	Small, Micro and Medium Enterprises
WAN	Wireless Area Network
WSP	Workplace Skills Plan

PART I

NON-FINANCIAL REPORTING

CHAPTER 1: MAYOR'S FOREWORD AND EXECUTIVE SUMMARY

1.1. MAYOR'S FOREWORD AND EXECUTIVE SUMMARY

MAYOR'S FOREWORD

It is a privilege to present the Annual Report of Moretele Local Municipality for the 2023/24 financial year. This report continues the tradition of the municipality's transparent reporting and aligns with the latest governance standards, including the 2016 King Report on Corporate Governance for South Africa (King IV) and international integrated reporting standards. The dedication of both our municipal team and our residents, who have embraced our vision of transforming into a true Dell of Opportunity and Innovation, has inspired me in my role as Mayor over the previous financial year. Our municipality, with its diverse villages, remains a signal for the rest of Province, demonstrating what can be achieved through collaborative efforts towards a shared vision of a better future. I extend my gratitude to the residents, stakeholders, investors, and visitors for their ongoing support and constructive engagement. Your commitment keeps us accountable and propels us forward in realizing our goals. Building on the accomplishments of the previous financial year, often in the face of significant challenges, I am confident that together the municipality will continue to make substantial progress in the years ahead.

The Moretele Local Municipality, both in its management and political dimensions, stands resilient, providing a solid foundation to enhance the well-being of our community. This report offers insights into the municipality's financial, operational, social, and environmental performance from 01 July 2023 to 30 June 2024. It also reflects our progress towards the objectives outlined in the Integrated Development Plan (IDP). Moretele Local Municipality maintains a robust position with stringent financial controls and a commitment to good governance. Our unwavering stance against misconduct and corruption ensures that every public penny contributes to the welfare of our citizens. The Council remains steadfast in prioritizing the maintenance, upgrade, and development of our infrastructure. Special attention has been given to bulk infrastructure construction and critical infrastructure maintenance to ensure sustainable service delivery. Team Moretele's resilience and collaborative spirit, both within the government and among residents, are commendable. I extend my appreciation to every municipal employee contributing to excellent service delivery, making our municipality even greater. May this report inspire us all to intensify our efforts to position Moretele as one of the best-run and financially stable municipalities in the country. The content of this report aligns with key deliverables in the municipality's IDP and sector plans, reflecting our commitment to addressing challenges within our strategic focus areas and long-term vision. I believe the 2023/24 Annual Report provides a comprehensive overview of the administration's financial, operational, social, and environmental performance for the past 12 months.

Cllr MG Manyike

Mayor

ACCOUNTING OFFICERS' EXECUTIVE SUMMARY

Once again it is that time of the year when I get the opportunity to give an account of the activities of Moretele Local Municipality to our constituency and stakeholders at large. 2023/2024 was a very challenging and exciting year, both politically and administratively. The municipality reinstated its commitment to delivering basic services in an effective and efficient manner. This was demonstrated by our initiatives in ensuring that we deliver on our mandate as enshrined in the Constitution and as per our delegated powers and functions.

The Municipality continues to participate in the DDM approach and its activities. This is to ensure that we maintain a cordial relationship with sector departments and other spheres of government. This is of particular importance to us as we believe in seamless service delivery across all spheres of government. We are elated and excited about our improved audit opinion. The improvement on its own, is testimony to the efforts and commitment of both management and our political principals to attaining a clean audit and to maintain a professional institution that our communities can be proud of. The municipality has also managed to adopt and maintain a funded budget throughout the financial year and to also maintain positive reserves to ensure that we can continue to be functional should adversity strike.

The municipality has also managed to maintain a full complement of Section 57 managers. The CFO was appointed on a permanent basis as per the newly proclaimed staff regulations. Management has already put into place mechanisms that will ensure that we avoid vacancies as much as possible. This was done because three of our directors contracts are coming to an end in the first half of the 2024/2025 financial year. In order to ensure that we are in a position to mitigate risk from all possible environments, management has developed 4 risk registers that include the following risk environments: Strategic risk register, Operational Risk register, Fraud risk register and ICT risk register. We will continue to add more risk registers as our environment evolves.

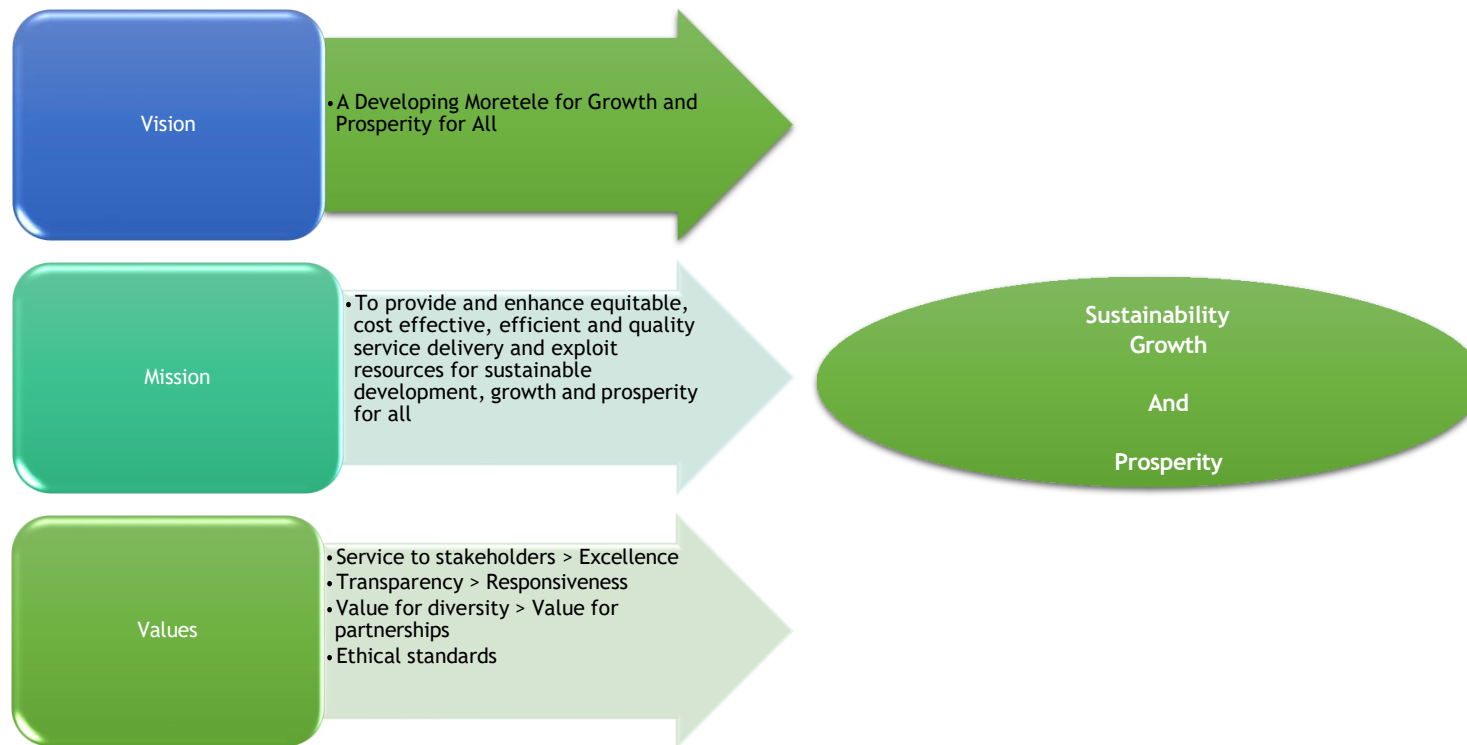
We look forward to a progressive and productive 2024/2025 financial year.

Mr S. Ngwenya

Municipal Manager

1.2. OVERVIEW OF THE MUNICIPALITY

1.2.1. Vision, Mission and Values



1.2.2. Municipal functions, population, and geographical overview

Functions of the municipality

Municipal Function	Municipal Function Yes/No	Performance Analysis
Constitution Schedule 4, Part B functions		
Air Pollution	Yes	Not performed
Building Regulation	Yes	Not adequately performed
Child Care Facilities	Yes	Not performed
Electricity	No	DME / Eskom
Fire Fighting	No	Performed as part of the district function
Local Tourism	Yes	Performed though not optimally
Municipal Airport	Yes	Not performed.
Municipal Planning	Yes	Performed. IDP and other planning processes
Municipal Health Services	No	Performed as part of the district function
Municipal Public Transport	Yes	Not adequately performed
Pontoons and Ferries	Yes	Not performed
Storm Water	Yes	Not adequately performed.
Trading Regulations	Yes	Not performed
Water (potable)	Yes	Performed
Sanitation	Yes	Performed
Constitution Schedule 5, Part B Function		

Municipal Function	Municipal Function Yes/No	Performance Analysis
Beaches and Amusement Facilities	Yes	Not performed
Billboards and the Display of Advertisement in Public Places	Yes	Not performed
Cemeteries, Funeral Parlours and Crematoria	Yes, including the District Municipality's function	Not adequately performed
Cleansing	Yes	Not performed
Control of Public Nuisance	Yes	Not performed

Control of Undertaking that Sell Liquor to the Public	Yes	Not performed
Facilities for the accommodation, care and burial of animals	Yes	Not performed
Fencing and Fences	Yes	Not performed
Licensing of dogs	Yes	Not performed
Licensing of undertakings that sell food to the Public	Yes	Not performed
Local Amenities	Yes	Not performed
Local Sports Facilities	Yes	Performed though not optimally
Markets	Yes	Not performed

Municipal Abattoirs	Yes	Not performed
Municipal Parks and Recreation	Yes	Performed though not optimally
Municipal Roads	Yes	Performed though not optimally
Noise Pollution	Yes	Not performed
Pounds	Yes	Not performed
Public Places	Yes	Not performed
Refuse Removal, refuse Dumps and solid waste disposal	Yes	Performed though not optimally. The project has since collapsed
Street Trading	Yes	Not performed
Street Lighting	Yes	Performed though not optimally
Traffic and Parking	Yes	Not performed

The municipality, over and above the functions listed above, performs the following functions:

- Health coordination
- Disaster management

The Municipality provides the following basic services to the population of Moretele:

Description of basic service	Percentage access
Flush toilets connected to sewerage	4.4%
Weekly refuse removal	100%
Piped water inside dwelling	96%
Electricity lighting	95.0%

Source: Census 2022 Municipal Fact Sheet, published by Statistics South Africa

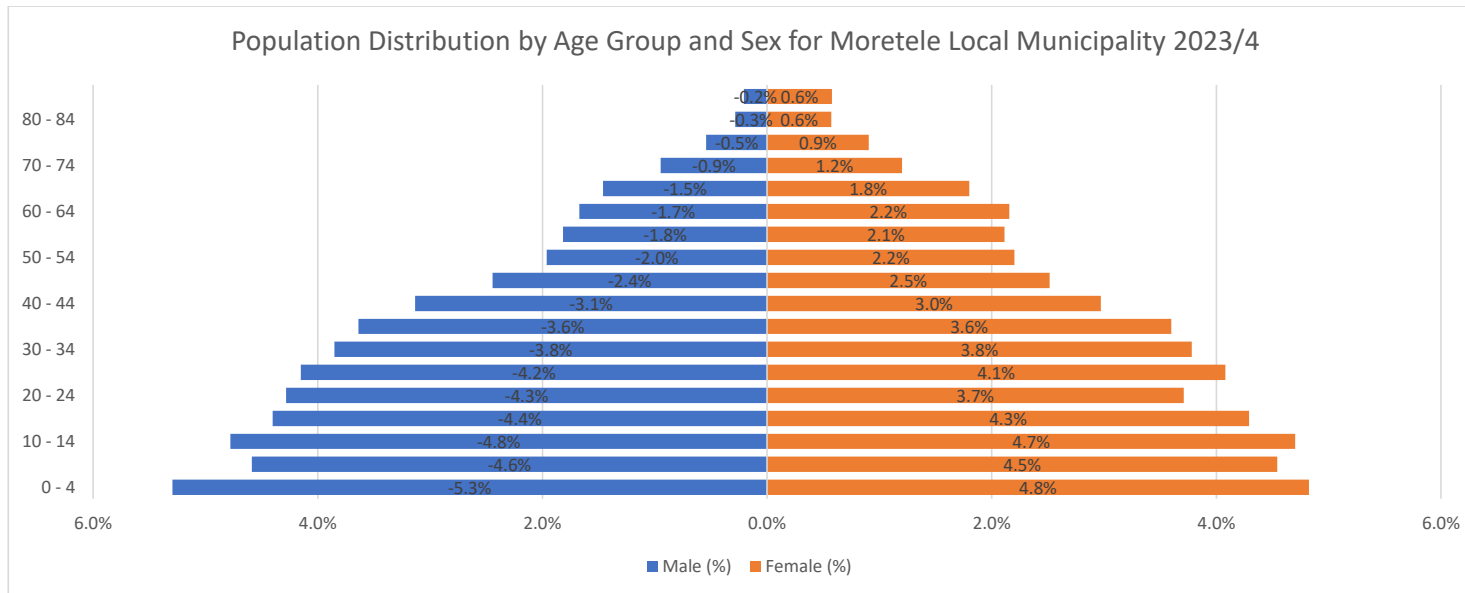
1.2.3. Population

According to Census survey (2022) the Moretele Local Municipality's population (as depicted in the figure below) has increased from 191 306 in 2016 to 219 120 by 2022, which represents a growth of 0,33% which is highly rural with 88% of the population residing in traditional areas, about 7,4% residing in urban areas and about 3% residing on smallholdings. Black Africans constitute 99, 5% of the Moretele Local Municipality's population. The most spoken or dominating language is Setswana.

Population distribution by Group

	Male	Female	Total
Black African	107590	110335	217925
Coloured	297	259	556
Indian or Asian	69	23	91
White	202	127	330
Other	169	39	208
Unspecified	6	3	9

Population distribution by Age Group and Sex



1.2.4. Economic Analysis

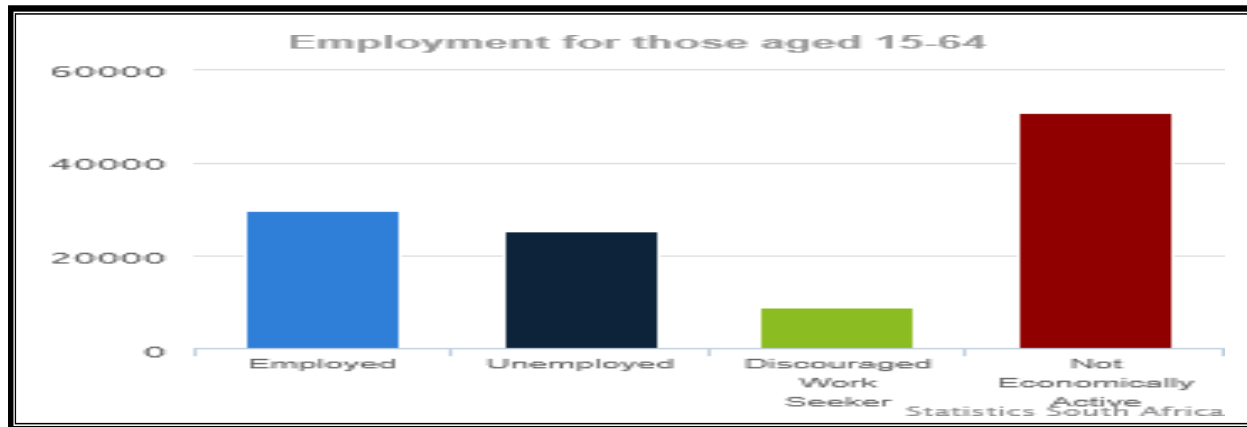
The spatial development framework of the municipality is shaped by the rich agricultural history characterizing large pieces of land in the area. It is against this backdrop that agriculture has become a focal point in all economic development prospects for the municipality constituency.

The municipality has vast tracts of land which can be used to harness economic development opportunities. It is believed that livestock farming is the main type of farming activity that is carried out in the local municipality. The tourism sector in the Moretele Local Municipality is not well established.

Trading Services are key economic drivers of the local economy. The district economy is largely driven by mining primarily around Rustenburg and Brits. The weakness for the local economy is that there are no industries to boost the economy and create jobs to cushion poverty for the more than 25 000 people who are unemployed.

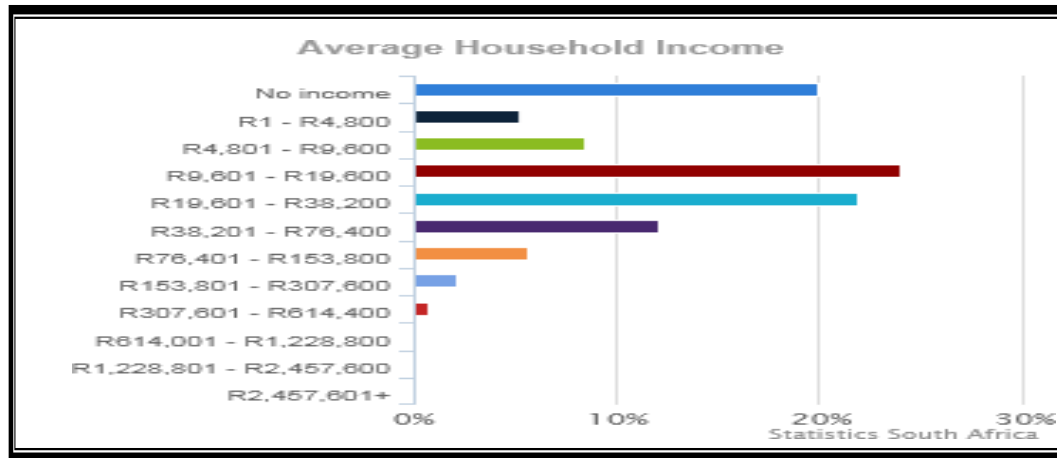
The real economic growth rate for the Northwest province in 2007 was 2.7% with the poverty gap standing at 8.8%. The contribution of Gauteng province into the South African Economy in 2011 was 34.5% whereas that of the Northwest Province at the same period was 6.5%, this implies that chances of finding employment in the province and the municipality in particular are very slim.

Employment (15 – 64)



Average Household Income

The figure indicates that 19,9% economically active persons have no income, with about 23,9% earning in the category of R9,601 to R19,600, followed by 21,8% of those earning in the R19,601 to R38,200 category.



Source: Census 2022

1.2.5. Development Implications

The figure suggests that the majority have the capacity to pay for services provided by the municipality. This challenges the municipality to improve on the revenue generation programmes implemented to take advantage of this emerging trend.

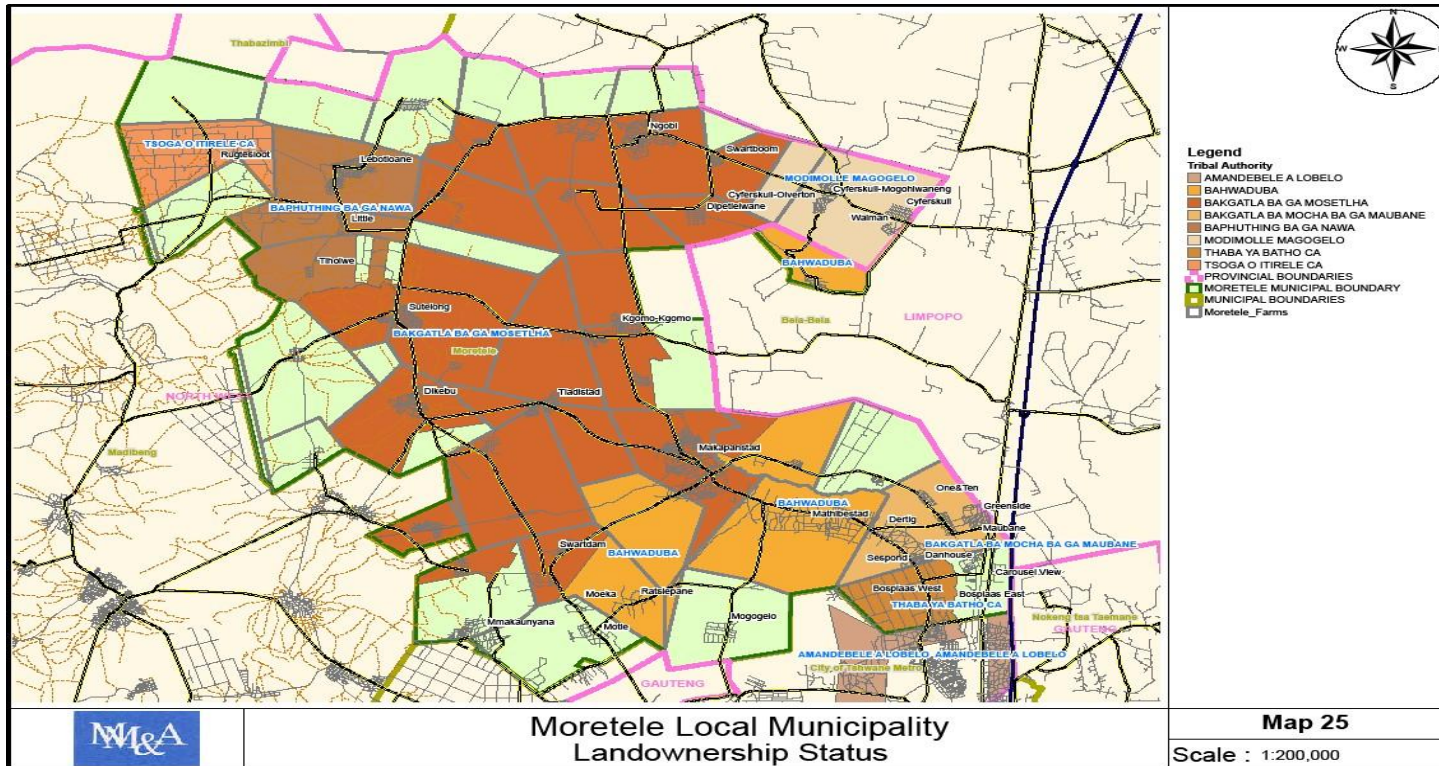
(iii) Geographical Information

Moretele is a local municipality in the Bojanala Platinum District Municipality of the Northwest Province of South Africa. The municipality was established in 2000 and it covers an area of 1 378.7km². It is located strategically to join four provinces namely Gauteng, Northwest, Limpopo and Mpumalanga.

Traditional Leadership

Most of the land as depicted on the map below, falls under the leadership of the four Traditional Councils found in the Municipal area.

No	Traditional Council	Traditional Leader	Seat of Council
1.	Bahwaduba Traditional Council	Hon Kgosi Mathibe	Mathibestad
2.	Bakgatla Ba Moseitha Traditional Council	Hon Nchaupe Makapan	Makapanstad
3.	Bakgatla Ba Mocha Traditional Council	Hon Kgosi Maubane	Maubane
4.	Baphuthing Ba Ga Nawa Traditional Council	Hon Kgosi Nawa	Lebotloane



Moretele Local Municipality
 Landownership Status

Map 25

Scale : 1:200,000

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1.2.6. Key economic activities

Key economic activity	Description
Crop Framing	Vegetables, Herbs, Maize Meal, Sunflower
Cattle Farming	Cattle trading
Chicken Farming	Chicken trading, Egg production & Chicken production
Goat Farming	Trading
Tourism	Carousel Hotel: Entertainment & accommodation
Tourism	Savumash Accommodation
Mining	Extraction of sands

1.2.7. National key performance indicators – Municipal Financial Viability and Management (Ratios)

The table below indicates the municipality's performance in term of the **National Key Performance Indicators** required in terms of the Local Government: Municipal Planning and Performance Management Regulations of 2001 and Section 43 of the MSA. These key performance indicators are linked to the **National Key Performance Area** Namely **Municipal Financial Viability and Management**.

National KPIs for financial viability and management			
Description	Basis of calculation	2022/2023	2023/2024
		Audited outcome	Audited outcome
Cost Coverage	(Available cash + Investments)/monthly fixed operational expenditure	Unqualified	
Total Outstanding Service Debtors to Revenue	Total Outstanding Service Debtors / annual revenue received for services	Unqualified	
Debt coverage	(Total Operating Revenue – Operating Grants)/Debt service payments due within financial year	Unqualified	

1.2.8. Organisational Development Overview

1.2.8.1. Municipal Transformation and Organisational Development Highlights

Municipal Transformation and Organizational Development Highlights	
Highlights	Description
Critical senior (s.54/56) managers positions are filled	Chief Financial Officer, Director LED, Director HR, Director IDS positions were filled. Director CDS is vacant. IDS Director and CFO are appointed on permanent basis as per the Municipal Systems Amendment Act No 3 of 2022
Local Labor Forum has been established and is fully functional	Local Labor Forum is functional, and meetings are held regularly. The reconstituted LLF includes two HR Portfolio Councilors as Employer Reps

1.2.8.2. Municipal Transformation and Organisational Development Challenges

Municipal Transformation and Organizational Development Challenges	
Challenge	Actions to address challenge
Poor work ethics and high percentages of absenteeism	Council approved an Abscondment Policy which internalized the application of no work principles for officials who took an official leave of absences
Persistence to virtual platforms and managing the risks attached to the virtual platforms working conditions	Development and implementation of ICT risk register. Adjusting and ensuring availability of ICT support ensures that the Municipality can still be managed on both the physical and virtual Platforms

1.2.9. Auditor outcomes as per the Auditor General

Legend for audit outcomes			
Unqualified	Qualified	Adverse	Disclaimed

Audited outcomes over past five financial years	
Year	Audit Outcome
2016/2017	Qualified
2017/2018	Qualified
2018/2019	Qualified
2019/2020	Qualified
2020/2021	Unqualified
2021/2022	Qualified
2022/2023	Unqualified
2023/2024	Unqualified

1.2.10. 2024/2025 IDP/Budget Process

2023/2024 IDP/Budget Process			
Activity	Responsible person	Dates	Budget
Approval of the Process Plan	N.L Llale Manager IDP	31 August 2023	R620 000
Ward Based Consultations	N.L Llale Manager IDP	October/November 2023	
IDP Rep Forums	N.L Llale Manager IDP	Quarterly 2023/2024	
Approval of the Draft and Final IDP	N.L Llale Manager IDP	March and May 2024	

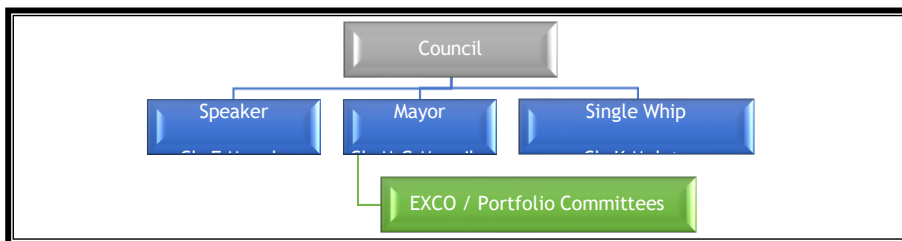
CHAPTER 2: GOVERNANCE

Good governance has eight major characteristics: participatory, consensus oriented, accountable, transparent, responsive, effective, and efficient, equitable and inclusive, and follows the rule of law. Governance assures that corruption is minimized, the views of minorities are considered and that the voices of the most vulnerable in society are heard in decision-making. It is also responsive to the present and future needs of society.

COMPONENT A: GOVERNANCE STRUCTURES

2.1. Political governance structure

The Council performs both legislative and executive functions. It focuses on legislative, oversight and participatory roles, and have delegated its executive function to the executive Mayor, and the Mayoral Committee. Council's primary role is to debate issues publicly and to facilitate political debate and discussion. Apart from their functions as decision-makers, councillors are also actively involved in community work and the various social programmes in the municipal area.



2.1.1 Council

The complete list of all Councillors, the party they belong to and the ward which they represent is included as Appendix A. Information pertaining to the percentage of Council meetings attended by each Councillor is also provided in Appendix A.

2.1.2 Executive Committee

The Mayor of the Municipality, Councillor **Masango George Manyike**, assisted by the Executive Committee, heads the executive function of the Municipality. The mayor is at the centre of the system of governance, political power is vested in the mayor. This means that the mayor has an overarching strategic and political responsibility. Although accountable for the strategic direction and performance of the Municipality, the Mayor is supported by the Executive Committee, Committees of Council and accounts to Council.

Members of the Executive Committee and Portfolios	
For the Period July 2023 to June 2024	
Name of member	Capacity
M.G Manyike	Mayor
F Mapela	Speaker
K Moleta	Single Whip
M Moetjje	Chairperson of Infrastructure Development Services
F Tsoku	Chairperson of IDP/PMS
C Pete	Chairperson of Budget and Treasury
J Macheke	Chairperson of Local Economic Development
V.K Maluleke	Chairperson of Human Resources and Corporate Services
S Ndlovu	Chairperson of Community Development Services
M.G Molefe	Chairperson of Sports Arts and Culture
M Kodisang	Chairperson MPAC
M.V Mphaphudi	Chairperson Special Projects
C Shai	Chairperson Land Use and Traditional Affairs

2.1.3 Portfolio Committees

Portfolio Committees are Section 80 committees in terms of the Municipal Structures Act. These are permanent committees of Council that specialize in a specific functional area of the Municipality and may in some instances make decisions on specific functional issues. They advise the Executive Committee on policy matters and make recommendations to Council.

The portfolio committees for the current executive term, their chairpersons and other information is provided in Appendix B.

2.2 Administrative governance structure

In terms of Section 60 of the MFMA, the Municipal Manager is the Accounting Officer of the Municipality. The Municipal Manager is the head of the administration and serves primarily as the chief custodian of service delivery and implementation of political priorities. The Municipal Manager is assisted by the Section 57 managers (MSA), who formed the management team.

Administrative Governance Structure		
Name of official	Position & Department	Performance agreement signed
Mr S Ngwenya	Municipal Manager	Yes
Ms. B Sathekge	CFO	Yes
Ms P Mahlo	Director: HR & Corporate Services	Yes
Mr. P Molautsi	Director: Infrastructure Development Services.	Yes
Mr T Mohalanyane	Director: Local Economic Development	Yes
Mr J Mathibe	Acting Director: Community Development Services	Yes

The contract of the Director Community Development Services is vacant, and it has been advertised. The new Directorate for Community Safety and Transport was created, and the position of a director was advertised and still waiting for the appointment.

COMPONENT B: INTERGOVERNMENTAL RELATION

2.3. Intergovernmental Relations

Intergovernmental Relations Framework Act 13 of 2005 intends:

- To establish a framework for the national government, provincial government, and local government to promote and facilitate intergovernmental relations,
- To provide the mechanisms and procedures to facilitate the settlement of intergovernmental disputes, and
- To provide for the matters connected therewith.

Moretele Local Municipality maintain its good relations with stakeholders by attending and taking part in different inter-departmental engagement platforms. As the Municipality we are participating actively in programs that seeks to introduce the new District Development Model, aiming at moving away from working in silos where government initiatives are not planned together.

2.3.1. Local and District Intergovernmental Structure

Moretele Intergovernmental Structure includes all local inter-department within our jurisdiction Moretele Sub-Districts such Department of Health, Department of Education, Department of Agriculture, Department of Public Works and Roads, Department of Community Safety and Transport, SAPS, Fire and Emergency Services, District Municipal Health Services, department of Sports, Arts and Culture, Department of Social Development, Office of the Premier (Community Development Workers Component)

It also includes the Ad hoc structures such as Faith-based Organization, NGO's, Children's, and Old-age Homes. We have again managed to engage continuously with our stakeholders through the established a Local Disaster Management Act Command Council. These structures meet quarterly or as and when need arises.

The Moretele Local Municipality participated in the District IGR Forums such as: Ward Committee Coordinators Forum.

- District Disaster Management Advisory Forum
- District Command Council
- Bojanala District Technical IGR Forum
- Bojanala District MM's Forum
- Bojanala IDP Steering Committee Meeting

2.3.2 National and Provincial Intergovernmental Structures

The Moretele Local Municipality participated in different Provincial Intergovernmental Relations Structures monthly and quarterly as per invite such as:

- Premiers Coordinating Forum and the program is continuous Speaker's Forum
- SALGA Provincial Members Assembly and SALGA Conference
- Three sphere meeting (MIG Projects & Policies)
- National and Provincial Disaster Management Advisory Forum
- Provincial Treasury Risk Management & Internal Audit Forum
- Provincial Treasury MMC/MEC Forum
- MSCOA ICF
- Provincial Treasury Mid-Year Reviews/ Budget & Compliance Meetings
- EPWP Rep Forum

COMPONENT C: PUBLIC ACCOUNTABILITY AND PARTICIPATION

2.4. PUBLIC ACCOUNTABILITY AND PARTICIPATION

Section 16 of the Municipal Systems Act, Act No 32 of 2000, (hereinafter referred to as the MSA) refers specifically to the development of a culture of community participation within municipalities, it provides that a municipality must develop a culture of municipal governance that complements formal representative government with a system of participatory governance. For this purpose, it must encourage and create conditions for the local community to participate in the affairs of the community.

Such participation is required in terms of the following:

- The preparation, implementation, and review of the IDP.
- The establishment, implementation, and review of the performance management system.
- The monitoring and review of the performance, including the outcomes and impact of such performance; and
- The preparation of the municipal budget.

2.4.1. Public Meetings

2.4.1.1. Ordinary public meetings

Ordinary Public Meetings			
Nature and purpose	Date of event	Number of participating municipal Councilors	Number of participating municipal administrators
Ordinary	29 July 2022	30	11
	31 October 2022	45	09
	31 January 2023	42	08

	28 April 2023	40	08
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Special Council meetings	11 August 2022	36	12
	24 August 2022	34	10
	31 August 2022	37	09
	01 December 2022	32	04
		46	08
	31 May 2023	44	12
	08 February 2023	42	17
	28 February 2023	36	04
	31 March 2023		

2.4.1.2. IDP consultation purposes and alignment

The approved process plans made provision for municipal wide consultative meetings which were held as indicated below. The meetings were used to identify community-based needs which informed the 2024/2025 IDP process.

IDP meetings		Participation	
Ward	Ward Councilor	Date	Time
01	A Zimba	11/10/2023	10 AM
02	M Moatshe	22/10/2023	10 AM
03	C Lekalakala	20/10/2023	10 AM
04	D Sono	25/10/2023	10 AM
05	J Molefe	14/10/2023	10 AM
06	P Letlhabi	14/10/2023	10 AM
07	L Mosane	20/10/2023	10 AM
08	M Baloyi	30/09/2023	10 AM
09	S Motshegoa	21/10/2023	10 AM

10	J Mathimbi	12/10/2023	10 AM
11	A Tlhabane	12/10/2023	10 AM
12	F Mashaba	08/10/2023	10 AM
13	B Sithole	21/10/2023	10 AM
14	S Ndlovu	14/10/2023	10 AM
15	N Skosana	24/10/2023	10 AM
16	S Nkoana	15/10/2023	10 AM
17	J Baloyi	21/10/2023	10 AM
18	J Motaung	07/10/2023	10 AM
19	F Modise	28/10/2023	10 AM
20	K Letlape	29/10/2023	10 AM
21	D Motlhasedi	08/10/2023	10 AM
22	D Sethole	14/10/2023	10 AM
23	E Segona	28/10/2023	10 AM
24	D Nkutshweu	14/10/2023	10 AM
25	V Mphaphudi	22/10/2023	10 AM
26	O Mamabolo (deceased)	29/10/2023	10 AM

2.4.1.3. Representative forums Local Labor Forum

i. Composition

The Local Labor Forum is composed of equal representation from the trade unions and the employer, currently five representatives each. The employer representatives consist of Councillors and management, provided that the councillors make up no less than one-third of the delegation.

II. Terms of Reference

The Local Labor Forum has the powers and functions regarding negotiating and/or consulting:

- On matters of mutual concern pertaining to the employer and which do not form the subject matter of negotiations at the Council or its Divisions.
- On such matters as may from time to time be referred to such forum by the Council or its Divisions.
- Provided that it may not negotiate on any matter, which has been reserved for exclusive bargaining in the Council or the Divisions.
- Concluding of Minimum Service Agreements.

Disputes over what is negotiable, what are the matters for consultation and whether a specific process constitutes enough consultation, are to be resolved through the dispute resolution mechanism of Council.

The Local Labor Forum was fully constituted as indicated in the table below.

Constituents of the Local Labour Forum	
Management Representatives	Labour Representatives
<ul style="list-style-type: none">• Mrs. P Mahlo (HR Director)• Mrs. D Lehari (CDS Director)• Mr. T Mohalanyane (LED Director)• Cllr V.K Maluleka• Cllr: C Lekalakala• Mr J Mabasa (Secretariat)	<ul style="list-style-type: none">• Mr E Moerane (SAMWU)• Mr C Nkwinika (IMATU)• Mr S Molamu (SAMWU)• Mr I Molefe (IMATU)• Ms. K Chauke (SAMWU)

A contract for a director Mrs.D Lehari has lapsed, and the position is vacant.

COMPONENT D: CORPORATE GOVERNANCE

2.5. CORPORATE GOVERNANCE IN THE MUNICIPALITY

Corporate governance in the municipality consists of the set of processes, practices, policies, laws, and stakeholders affecting the way in which an institution is directed, administered or controlled. Corporate governance also includes the relationships among the many stakeholders involved and the achievement of the goals for which the institution is governed.

2.5.1. Risk management

In terms of Section 62(1)(c)(i) of the MFMA, “the accounting officer of a municipality is responsible for managing the financial administration of the municipality and must for this purpose take all reasonable steps to ensure that the municipality has and maintains effective, efficient and transparent systems of financial and risk management and internal control”.

To this end municipality has established a system of risk management in accordance with the MFMA and risk management standards as applicable. The governance and oversight responsibility of risk at the municipality are the responsibility of the Audit Committee and Risk Management Committee. These committees meet on a quarterly basis in accordance with the approved terms of reference.

A strategic risk assessment was conducted for 2023/2024 financial year. Strategic objectives and assumptions behind the achievement of these objectives were interrogated, to guide management to identifying strategic risks that could prevent the municipality from achieving the objectives and thus the service delivery mandate.

The following **top ten risks** have been identified during the strategic risk assessment.

Top ten strategic risks		
No	Inherent risk	Level of risk
1.	Financial instability	25
2.	Increase in UIF&W expenditure	25
3.	Inability to reach the desired audience in the dissemination of information	25
4.	Material misstatement in the quarterly and annual performance report.	25
5.	Material misstatement of assets - Assets still in use by the municipality recognised at zero value in the Assets Register	15
6.	Inadequate provision of water and sanitation to households	25
7.	Illegal dumping, Illegal land-use and land development	25
8.	Failure to identify fraud and possible corruption	25
9.	Inadequate provision and maintenance of internal roads and stormwater	25
10	Unauthorized and unrecorded leave taken	25

It is the responsibility of the management to ensure that the identified risks under their leadership are managed to an acceptable level. The Risk Management and Audit Committee has a responsibility to monitor the effectiveness of risk treatment plans implemented by management.

2.5.2. Fraud and Anti-corruption

The municipality has approved the Fraud Prevention Plan, there were no matters of fraud and corruption were reported in the year under review. No acts of fraud were reported on the fraud hotline monitored by the municipality. In order to promote fraud prevention, a whistle blowing policy is in place which makes provision for employees to make confidential disclosure about suspected fraud and corruption.

Section 83(c) of the MSA refers to the implementation of effective bidding structures to minimize the possibility of fraud and corruption. Section 112(1)(m)(i) of MFMA identify supply chain measures to be enforced to combat fraud and corruption, favouritism, and unfair and

irregular practices. Section 115(1) of the MFMA states that the accounting officer must take steps to ensure mechanisms and separation of duties in a supply chain management system to minimize the likelihood of corruption and fraud. Fraud and Anti-Corruption Strategy and policy was developed and submitted to council for approval. The Fraud prevention plan was also developed and implemented for 2023/2024 financial year. A whistle blowing policy is in place which makes provision for employees to make confidential disclosure about suspected fraud and corruption.

2.5.3. Supply chain management

The Supply Chain Management Policy of the Moretele Municipality is deemed to be fair, equitable, transparent, competitive, and cost-effective as required by Section 217 of the Constitution. The Supply Chain Management Policy complies with the requirements of Section 112 of the MFMA as well as the Supply Chain Regulations of 2005, but it must still be updated in terms of the revised Preferential Procurement Regulations of April 2017, to make provision for the new threshold amounts for tenders/bids.

During the year thirteen meetings were held for each committee: Bid Specification Committee, Bid Evaluation Committee and Bid Adjudication Committee.

2.5.3.1. Supply Chain Management Policy

Moretele Local Municipality adopted and approved a Supply Chain Management Policy outlining the process and procedures for the acquisition of goods and services by way of quotations or competitive bidding process, often referred to as the Procedure Manual for Supply Chain Management.

The policy further provides for a system on demand management, acquisition management, logistics and disposal management as well as risk and performance management.

The Procedure Manual or policy further prohibits the awarding of contracts to certain categories of persons in line with the MFMA and Municipal Supply Chain Regulations.

Ethical standards are part of the policy and detail how Supply Chain Practitioners, role players and officials must conduct themselves when dealing with supply chain issues which are not limited to procurement alone, but include other issues of competition, fair dealing, value of money, effectiveness as well as cost effectiveness as is required by the Constitution of the Republic.

The declaration of interest is emphasized and awarding to persons whose tax matters are not in order is not permissible.

Deviation from Supply Chain Management Regulations are permissible under the following circumstances:

- Emergency
- Sole Supplier
- Impractical or impossible to follow the process.

- Special works of art

The Supply Chain Management Policy is reviewed when there are policy changes as its implementation as Supply Chain is a highly regulated environment.

2.5.3.2. *Logistics and disposal management*

The system of logistics management deals mainly with the following aspects:

- The placing of manual orders for all acquisitions other than those from petty cash; and
- Before payment is approved, certification by the responsible officer that the goods and services has been received or rendered.

No goods, items or any inventory items were disposed of during the 2023/2024 financial year.

2.5.3.3. *Awards made by the Bid Adjudication Committee*

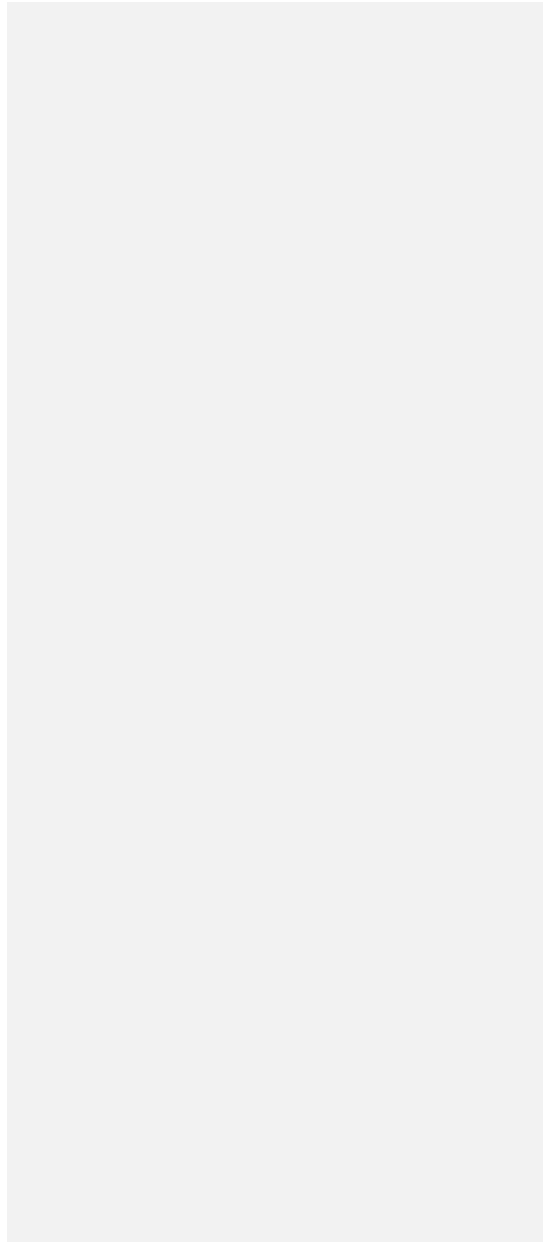
The Bid Adjudication Committee (BAC) makes recommendation to the Accounting Officer on all bids and the awarding of contracts. The BAC does not have delegated powers to make any appointments.

TENDER AWARDED FOR 2023-2024

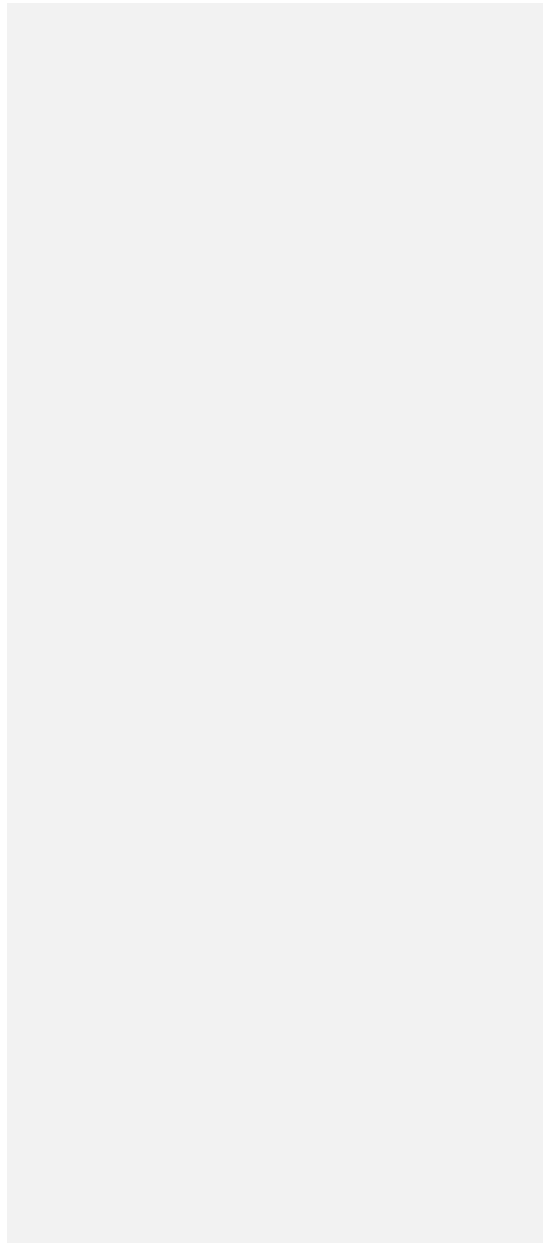
Item No	Project Name	Bid Number	BSC sitting date	Advert date	Closing Date	BEC sitting date	BAC sitting date	Appointment date	Awarded To	Bidding Amount
1.	Maintenance of high mast lights in various wards for a period of 36 months	MLM/MAINT/HML/2023/24-26	24.05.2023	31.05.2023	15.06.2023	27.07.2023	02.08.2023	10.08.2023	Math Engineering cc	R5,776,553.21
2.	Appointment of a service provider to supply working equipments	MLM/LED/EQUIPMENT/05/2023	25.05.2023	02.06.2023	15.06.2023	24.07.2023	11.08.2023	14.08.2023	Ndivhuwo Mafulo Trading	R1,297,492.00
3.	Refurbishment of sewer system in Ga-Motle ward 09	MLM/IDS/SR/W09/23-24	24.05.2023	28.06.2023	21.07.2023	31.07.2023	11.08.2023	14.08.2023	Onspot Investment	R7,780,783.38
4.	Upgrading of Mogogelo internal roads phase 3	MLM/IDS/R&S/MOG/P3/23-24	24.05.2023	28.06.2023	21.07.2023	09.08.2023	15.08.2023	15.08.2023	Onspot Investment	R6,865,929.86
5.	Installation of high mast light in ward 2 phase 1	MLM/IDS/HML/W2/P1/23-24	24.05.2023	28.06.2023	21.07.2023	02.08.2023	11.08.2023	14.08.2023	Morangie Construction and Projects	R4,890,000.00
6.	Installation of high mast lights in ward 12(Mathibestad) – phase 111	MLM/IDS/HML/W12/23-24	24.05.2023	28.06.2023	21.07.2023	08.08.2023	15.08.2023	15.08.2023	Amandla Ethu Construction	R3,402,639.19
7.	Proposal to provide professional services towards the closure and rehabilitation of the Ga- Motla landfill site	MLM/LED/CLOSURE/REHABILITATION/LANDFILL/2023	23.05.2023	31.05.2023	15.06.2023	31.08.2023	06.09.2023	11.09.2023	Delta Built Environment Consultant Pty Ltd	R806 034.32

8.	Appointment of contractor to supply and installation of clear view fence at Municipal DTLC	MLM/CDS/CV/05/2023	26.05.2023	31.05.2023	15.05.2023	20.07.2023	20.07.2023	01.09.2023	Mamosamo Trading and Projects	R487 000.00
9.	Water reticulation and yard connections in ward 16: Moretele Local Municipality - North West	MLM/W/IDS/WRYC/W16/23-24	09.10.2023	19.10.2023	26.10.2023	20.01.2024	26.01.2024	27.01.2024	Chamasoga Construction Pty Ltd	R4,192,820.04
10.	Appointment of a service provider to demarcate 200 stands in Bahwaduba traditional authority within the jurisdiction of Moretele Local Municipality	MLM/PLANNING/DEMARCATION/200STANDS/2023	11.10.2023	19.10.2024	03.11.2024	17.04.2024	01.02.2024	01.02.2024	Moster Mok Trading	R690 700.00
11.	Appointment of a service provider to demarcate 200 stands for Bakgatla ba Mosekwa Traditional authority within the jurisdiction of Moretele Local Municipality	MLM/PLANNING/DEMARCATION/BBM/2023	11.10.2024	19.10.2024	06.11.2024	17.04.2024	01.02.2024	01.02.2024	Moster Mok Trading	R695 700.00
12.	Appointment of two contractor for cleaning of illegal dump hotspots	MLM/LED/WASTE/CLEANING-ILLEGAL*HOTSPOT/2024-2027	22.02.2024	26.02.2024	27.03.2024	04.04.2024	16.04.2024	30.04.2024	*Batho Bothe Trading and Projects	R9,504,000.00
									Chamasoga Construction Pty Ltd	R10,350,000.00
13.	Appointment of panel of 16 waste collection contractors of 36 months	MLMLED - WASTE/COLLECTION/16/2024-2027	21.02.2024	26.02.2024	27.03.2024	17.04.2024	18.04.2024	30.04.2024	*Direlanang Construction and Projects	

									<p>*Always Good Trading Enterprise cc</p> <p>*KWK Trading and Projects</p> <p>*Dertig Trading and Projects</p> <p>*David Manamela Waste removals</p> <p>*Tesane Trading and Projects</p> <p>*LLK Trading and Projects</p> <p>*Gosiame Tlotliso Michaela Pty Ltd</p> <p>*Katlinkie Business Solutions</p> <p>*Gebza's Transport and Projects</p> <p>* Chamasoga Construction Pty Ltd</p> <p>*MLO Group</p> <p>*Legend at work construction</p>	
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									*Kgololosego T Trading and Projects * David and Tshepi Trading Enterprise *Sthakganelo Holdings	
14.	Appointment of service providers of financial experts to Moretele Local Municipality for a period of 36 months	MLM / BTO /EXPAN/2024-2027	19.02.2024	26.02.2024	28.03.2024	18.04.2024	24.04.2024	30.04.2024	*Reliable Accountants *Imani Business Advisory *Jeremiah Management service JV Bright Path B.C *Sempro Consulting * TT Property *Pholela Business Advisory * XA Xivoni * Maxprof maximum projects *Mokibelo Advisory *Mampudi Holdings	Appointment is based on quotation



15.	Appointment of a service provider for the licence maintenance, upgrading and support of integrated municipal financial management system (ERP) for a five (5) year period	MLM/MFMS/2024-29	19.02.2024	26.02.2024	28.03.2024	27.03.2024	15.04.2024	30.04.2024	Phoenix ERP Pty Ltd	R8,202,190.00
16.	Appointment of three (3) service providers to assist with provision of assets management support services as an when required for MLM for 36 months	MLM/BTO/ASSETS-PAN/2024-2027	21.02.2024	27.02.2024	28.03.2024	17.04.2024	19.04.2024	30.04.2024	* Engnet Solutions * MMB Consulting * CCG System Pty	Appointment is based on quotation
17.	Appointment of panel of 16 of 16 water tankers for the period of 36 months	MLM/IDS/W/TANKERING/2024-27	19.02.2024	27.02.2024	27.03.2024	10.04.2024	29.04.2024	30.04.2024	*Legend at work construction *Chamasoga Construction Pty *David and Tshepi Trading Enterprise *Solidity Group Pty Ltd *Gosiame Tlotliso *Mokwena Pro Construction *Ivoline Trading Enterprise *ONT 03 Pty Ltd *Community Butchery	

									*Sir Walter Trading and Projects Pty Ltd *Yule Trading and Projects Pty Ltd *Sugar plum design and projects *Batho bothe trading and projects 37 *Gebza's Transport and Projects *Goldpearls Pty Ltd *Tesane Trading and Projects	
18.	Appointment of contact for supply and installation precast fence at Dooka cemetery	MLM/CDS/IPF/DC/2024-25	20.02.2024	27.02.2024	13.03.2024	27.03.2024	16.04.2024	30.04.2024	Pheta Trading Enterprise cc	R607 878.50
19.	Rehabilitation of internal roads and stormwater for ward 3 – phase 4	MLM/W3/P4/R-SW/P1/23-24	18.03.2024	24.03.2024	11.04.2024	13.05.2024	16.05.2024	17.05.2024	Chamasoga Construction Pty Ltd	R7,968,026.91
20.	Construction of internal roads and stormwater management in ward 24 – Mathisbestad.	MLM/W24/R-SW/P1/P23-24	18.03.2024	26.03.2024	11.04.2024	14.05.2024	15.05.2024	17.05.2024	Legend at work construction and projects	R7,548,516.85

21.	Construction of internal roads and storm water management in ward 10 Tladistad	MLM/W10/R-SW/P1/23-24	18.03.2024	26.03.2024	11.04.2024	13.05.2024	14.05.2024	17.05.2024	Gebza's Transport	R6,904,248.21
22	Installation of high mast light in ward 17	MLM/IDS/HML/W17/23-24	20.03.2024	24.03.2024	12.04.2024	13.05.2024	14.05.2024	17.05.2024	Amandla Ethu Construction	R4,778,544.43

No appeals were lodged by the bidders that submitted bids during the financial year of 2023/2024.

The municipality has established the Financial Misconduct Board to investigate all matters which relate to MFMA transgressions and financial misconduct.

2.5.4. *By-Laws*

Section 11 of the MSA gives a Council the executive and legislative authority to pass and implement by-laws and policies. The Municipality has developed and reviewed any by-laws during the 2023/2024 financial year.

2.5.5. *Municipal Website*

The website address of the Municipality is www.moretele.gov.za. The website is an integral part of a municipality's communication infrastructure and strategy. It serves as a tool for community participation, improves stakeholder involvement and facilitates stakeholder monitoring and evaluation of municipal performance.

In term of Section 75 of the MFMA and Section 21A of the MSA the Accounting Officer (Municipal Manager) must ensure that certain documents must be published on the Municipality's website. It is required by Section 75((2) that the above-mentioned documents be placed on the website of the Municipality not later than five (5) days after its tabling in the council or on the date on which it must be made public, whatever occurs first.

The checklist in the table below indicates compliance with Section 75 of the MFMA and Section 21A of the MSA.

Website Checklist	
Documents published on the website	Yes/No
Mission & Vision	Yes
IDP	Yes
Budget	Yes
Reports	Yes
Policies	Yes
Acts	Yes
Awarded Tenders	Yes
Notice/registers	Yes

2.5.6. Communication

Local government has a legal obligation and a political responsibility to ensure regular and effective communication with the community. The Constitution of the Republic of South Africa,

Act 108 of 1996 and other statutory enactments all impose an obligation on local government communicators and require high levels of transparency, accountability, openness, participatory democracy, and direct communication with the communities to improve the lives of all.

The communities, on the other hand, have a right and a responsibility to participate in local government affairs and decision-making and ample provision is made in the above-mentioned legislation for the to exercise their rights in this respect. Our democratic government is committed to the principle of Batho Pele and this, in simple terms, means that Councillors elected to represent the community, and those officials employed to serve the community must always put the people first in what they do.

South Africa has adopted a system of developmental local government, which addressed the inequalities, and backlogs of the past while ensuring that everyone has access to basic services, to opportunities and an improved quality of life.

To be successful, communication must focus on the issues that are shown to impact on the residents' perceptions, quality of service, value-for-money, and efficiencies. They should ideally endeavour to close the communication-consultation loop, in other words tell people how they can have a say and demonstrate how those who have given their views have had a real impact.

Below is a communication checklist that indicates the compliance with the communication requirements.

Communication checklist	
Communication activities	Yes/No
Communication unit	Yes
Communication strategy	No
Communication policy	No
Customer satisfaction surveys	No
Functional complaint management systems	No
Newsletters* distributed at least quarterly	Yes

2.5.7. Public Satisfaction on Municipal Services

The Municipality is committed to continuously improve service delivery. Comments on public satisfaction is encouraged at ward committee meetings. The feedback from the community is communicated to the relevant departments at the municipality.

2.5.8. Oversight Committees and Structure

MPAC Members and Attendance of Meetings in the 2023/ 2024 Financial Year					
No.	NAME AND SURNAME OF MPAC MEMBERS	NUMBER OF MEETINGS HELD	NUMBER OF MEETINGS ATTENDED	NUMBER OF MEETINGS ABSENT	APOLOGY TENDERED AND ACCEPTED
1)	Cllr.MD.Kodisang	18	13	5	0
2)	Cllr.C. Moatshe	18	13	5	0
3)	Cllr.Moselane	18	13	5	0
4)	Cllr. D.Mathimbi	18	9	9	1
5)	Cllr.P. Letlhabi	18	6	12	0
6)	Cllr.D.B.S.Mbekwa	18	8	10	1
7)	Cllr D. Nkutshweu	18	11	7	0
8)	Mr.Madise Masedi	18	9	9	3
9)	Mr.Xolane Mabaso	18	14	4	0
10)	Mr.Mishack B.Maluleka	18	14	4	0

2.5.8.1 Municipal Public Accounts Committee

Municipalities must establish Municipal Public Accounts Committees (MPAC) in terms of the provisions of the Local Government Municipal Structures Act 117 of 1998 and the MFMA to serve as an oversight committee to exercise oversight over the executive obligations of Council. The MPACs assist Council to hold the executive and municipal entities to account, and to ensure the efficient and effective use of municipal resources. By so doing, the MPAC would help to increase Council and public awareness of the financial and performance issues of the municipality and its entities.

MPAC MEETING DATES

Number	Date	Meeting Purpose	Items
1.	14 July 2023	Processing of the Historically UIF & W Expenditure (NW Treasury and MPAC).	
2.	9 th – 11 th August 2023	MPAC 2023/2024 STRATEGIC PLAN.	
3.	18 th – 22 nd September 2023	COGTA ASSESSMENT ON THE ANNUAL PERFORMANCE REPORT AND UIF & W	
4.	4 th – 6 th October 2023	MPAC ENGAGEMENTS WITH MLM MANAGEMENT, COGTA, SALGA AND NW TREASURY ON UIF & W AND PAAP.	
5.	10 OCTOBER 2023	PPAC – OVERSIGHT WARD 05 WATER SUPPLY PHASE 2 PROJECT VISIT	
6.	20 October 2023	MPAC – LED AND IDS JOINT ENGAGEMENT MEETING	
7.	23 OCTOBER 2023	MPAC – LED AND IDS JOINT ENGAGEMENT MEETING (FOLLOW UP)	
8.	26 OCTOBER 2023	MPAC – IDS JOINT WATER TANKERING INSPECTION MEETING	
9.	26 OCTOBER 2023	MPAC – LED JOINT WASTE MANAGEMENT INSPECTION MEETING	
10.	NOVEMBER 2023		
11.	DECEMBER 2023		
12.	JANUARY 2024		
13.	07 FEBRUARY 2024	TO CONSIDER 2022/2023 ANNUAL REPORT	

14.	14 FEBRUARY 2024	BRIEFING WITH AUDITOR GENERAL AND AUDIT COMMITTEE	
15.	15 FEBRUARY 2024	ENGAGEMENT WITH RISK COMMITTEE, SALGA	
16.	1 MARCH 2024	MPAC ENGAGEMENTS WITH TROIKA & MLM MANAGEMENT	
17.	5 MARCH 2024	MPAC ENGAGEMENTS WITH TROIKA & MLM MANAGEMENT	
18.	19 MARCH 2024	UIF & W EXPENDITURE WORKING SESSION	
19.	20 MARCH 2024	2022 – 2023 ANNUAL REPORT PUBLIC PARTICIPATION	
20.	21 st – 23 rd MARCH 2024	2022/2023 MPAC OVERSIGHT CONSOLIDATION MEETING.	
21.	28 MARCH 2024	MPAC DRAFT OVERSIGHT COUNCIL MEETING	
22.	APRIL 2024		
23.	MAY 2024		
24.	27 th JUNE 2024		

CHAPTER 3: SERVICE DELIVERY PERFORMANCE

This chapter provides an overview of the key service achievements of the municipality that came to fruition during 2023/2024 in terms of the deliverables achieved compared to the key performance objectives and indicators in the IDP. It furthermore includes an overview on achievement in 2022/2023 compared to actual performance in 2023/2024.

3.1. OVERVIEW OF PERFORMANCE WITHIN THE ORGANISATION

Performance management is a process which measures the implementation of the organization's strategy. It is also a management tool to plan, monitor, measure, and review performance indicators to ensure efficiency, effectiveness, and the impact of service delivery by the municipality.

At local government level performance management is institutionalized through the legislative requirements on the performance management process for local government. Performance management provides the mechanism to measure whether targets to achieve its strategic goals, are met. Targets and strategic goals are set by the Municipality and its employees.

3.1.1. Legislative requirements

The Constitution, Section 152, dealing with the objectives of local government paves the way for performance management with the requirements for an “accountable government”. The democratic values and principles in terms of Section 195(1) are also linked with the concept of performance management, with reference to the principles of inter alia:

- The promotion of efficient, economic, and effective use of resources,
- Accountable public administration
- To be transparent by providing information,
- To be responsive to the needs of the community, and
- To facilitate a culture of public service and accountability amongst staff.

The MSA requires municipalities to establish a performance management system. Further, the MSA and the MFMA require the Integrated Development Plan (IDP) to be aligned to the municipal budget and to be monitored for the performance of the budget against the IDP via the Service Delivery and the Budget Implementation Plan (SDBIP).

In addition, Regulation 7(1) of the Local Government: Municipal Planning and Performance Management Regulations, 2001 states that “A municipality’s performance management system entails a framework that describes and represents how the municipality’s cycle and processes of performance planning, monitoring, measurement, review, reporting and improvement will be conducted, organized and managed, including determining the roles of the different role players.” Performance management is not only relevant to the organization, but also to the individuals employed in the organization as well as the external service providers. This framework, inter alia, reflects the linkage between the IDP, budget, SDBIP and individual and service provider performance.

In terms of section 46(1)(a) a municipality must prepare for each financial year a performance report reflecting the municipality's and any service provider's performance during the financial year, including comparison with targets of and with performance in the previous financial year. The report must, furthermore, indicate the development and service delivery priorities and the performance targets set by the municipality for the following financial year and measures that were or are to be taken to improve performance.

3.1.1 Organisational performance

Strategic performance indicates how well the municipality is meeting its objectives and which policies and processes are working. All government institutions must report on strategic performance to ensure that service delivery is efficient, effective, and economical. Municipalities must develop strategic plans and allocate resources for the implementation. The implementation must be monitored on an ongoing basis and the results must be reported on during the financial year to various role-players to enable them to timeously implement corrective measures where required.

This report highlights the strategic performance in terms of the municipality's Top Layer Service Delivery Budget Implementation Plan (SDBIP), high level performance in terms of the National Key Performance Areas, performance on the National Key Performance Indicators prescribed in terms of Section 43 of the Municipal Systems Act, 2000 and an overall summary of performance on a functional level and in terms of municipal services.

3.1.2 The performance management system followed for 2023/2024

3.1.3.1. The Performance Management Framework

The municipality adopted a performance management policy and was approved by Council in May 2024.

3.1.3.2. The IDP and the budget

The IDP and Budget for 2024/2025 was approved by Council on the 31 May 2024. The IDP process and the performance management process are integrated. The IDP fulfils the planning stage of performance management. Performance management in turn, fulfils the implementation, management, monitoring and evaluation of the IDP.

3.1.3.3. The Service delivery and Budget Implementation Plan

The organizational performance is evaluated by means of a municipal scorecard (Top Layer SDBIP) at organizational level and through the service delivery budget implementation plan (SDBIP) at directorate and departmental levels.

The SDBIP is a plan that converts the IDP and budget into measurable criteria on how, where and when the strategies, objectives and normal business processes of the municipality is implemented. It also allocates responsibility to directorates to

deliver the services in terms of the IDP and budget. The MFMA Circular No.13 prescribes that:

- The IDP and budget must be aligned.
- The budget must address the strategic priorities.
- The SDBIP should indicate what the municipality is going to do during next 12 months.
- The SDBIP should form the basis for measuring the performance against goals set during the budget/IDP processes.

The SDBIP were prepared as described in the paragraphs below and the Top Layer SDBIP approved by the mayor as required by applicable legislation.

3.1. Top Layer SDBIP (Municipal Scorecard)

The municipal scorecard (top layer SDBIP) consolidates service delivery targets set by Council / senior management and provide an overall picture of performance for the municipality, reflecting performance on its strategic priorities. Components of the Top Layer SDBIP include:

- One-year detailed plan but should include a three-year capital plan.
- The 5 necessary components include:
- Monthly projections of revenue to be collected for each source.
- Expected revenue to be collected NOT billed.
- Monthly projections of expenditure (operating and capital) and revenue for each vote.
- Section 71 format (Monthly budget statements)
- Quarterly projections of service delivery targets and performance indicators for each vote
- Non-financial measurable performance objectives in the form of targets and indicators*
- Output NOT input / internal management objectives.
- Level and standard of service being provided to the community.
- Ward information for expenditure and service delivery
- Detailed capital project plan broken down by ward over three years.

Top layer key performance indicators (KPIs) were prepared based on the following:

- KPIs for the programmes/activities identified to address the strategic objectives as documented in the IDP.
- KPIs identified during the IDP and KPIs that need to be reported to key municipal stakeholders.
- KPIs to address the required National Agenda Outcomes, priorities, and minimum reporting requirements; and
- The municipal turnaround strategy (MTAS).

It is important to note that the municipal manager needs to implement the necessary systems and processes to provide the portfolios of evidence for reporting and auditing purposes.

3.2. Departmental SDBIPs (scorecard)

The directorate and departmental scorecards (detail SDBIP) capture the performance of each defined directorate or department. Unlike the municipal scorecard, which reflects on the strategic performance of the municipality, the departmental SDBIP provide detail of each outcome for which top management are responsible for, in other words a comprehensive picture of the performance of that directorate/sub-directorate. It was compiled by senior managers for their directorate and consists of objectives, indicators and targets derived from the approved Top Layer SDBIP, the approved budget and measurable service delivery indicators related to each functional area.

KPIs were developed for Council, the Office of the Municipal Manager and for each Directorate. The KPIs were developed in such a manner that it:

- Address the KPIs for the relevant section on department responsible for the KPIs.
- Include the capital projects' KPIs for projects by aligning the targets with the projected monthly budget and project plans.
- Address the key departmental activities; and
- Each KPI have clear monthly targets and are assigned to the person responsible for the KPIs.

3.3. Reporting Actual performance

KPI owners report on the results of the KPI by documenting the following information:

- The actual results in terms of the target set.
- The output/outcome of achieving the KPI.
- The calculation of the actual performance reported. (If %).
- A performance comment; and
- Actions to improve the performance against the target set if the target was not achieved.

It is the responsibility of every KPI owner to maintain a portfolio of evidence to support actual performance results updated

3.3.1. Performance Management

The municipality adopted a performance management framework that was approved by Council on the 31 May 2024.

3.3.1.1. Organisational Performance

The organizational performance is monitored and evaluated via the SDBIP, and the performance process can be summarized as follows:

- The combined top layer and technical SDBIP was approved by 31 May 2024.
- The Section 72 report in prepared terms of the Municipal Finance Management Act, which was submitted to the Mayor by January 2024.

3.3.1.2. Individual Performance Management

Municipal Manager and managers directly accountable to the Municipal Manager

The Municipal Systems Act, 2000 (Act 32 of 2000) prescribes that the municipality must enter into performance-based agreements with the all s57-employees and that performance agreements must be reviewed annually. This process and the format are further regulated by Regulation 805 (August 2006). The performance agreements for the 2023/2024 financial year were signed during July 2023 as prescribed.

For the period under review, no evaluations were conducted as required by Section of the Regulations 2006.

Other municipal personnel

The municipality is in process of implementing individual performance management to lower-level staff in annual phases.

3.4. INTRODUCTION TO STRATEGIC AND MUNICIPAL PERFORMANCE FOR 2023/2024

3.4.1. STRATEGIC SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN (TOP LAYER)

The purpose of strategic performance reporting is to report specifically on the implementation and achievement of IDP outcomes. This section as stated in the IDP should provide an overview of the strategic achievements of the municipality in terms of the strategic intent and deliverables achieved IDP. The top layer SDBIP is the municipality's strategic plan and shows the strategic alignment between the IDP, Budget and Performance Agreements In the paragraphs below the performance achieved is illustrated against the Top Layer SDBIP according to the five National Key Performance Areas (NKPAs) linked to the Municipal KPAs and IDP (strategic) objectives.

3.4.1.1. Municipal Performance by Key Performance Areas

Moretele Local Municipality

**2023/2024
SDBIP and IDP Working Document**

BTO

National Outcome	National Outcome Responsive, Accountable, Effective And Efficient Local Government System					
NDP Chapters	Chapter 4: Economic Infrastructure Chapter 8: Human Settlements Chapter 12: Building Safer Communities Chapter 13: Building a capable state Chapter 14: Promoting accountability and fighting corruption					
Municipal Strategic Objectives	To promote and enhance effective governance systems for improved service delivery, To enhance and promote effective governance through credible communication systems, To promote and enhance integrated municipal planning, To promote Institutional development and transformation and good governance					
Strategic Goals	SG BTO: Ensuring Prudent Financial Management through improved sustainable revenue generation measures					
Key Performance Area	Financial Management and Viability					
Outcome	Ensuring Prudent Financial Management through improved sustainable revenue generation measures					
Reference No	Planning Level	MSCOA Project	Key Performance Indicator	Evidence	Responsible Department	Responsible Person
1.1	Output	Increased revenue base through the implementation of the MPRA by September 2023	Number (1) of Supplementary valuation roll developed by September 2023	Q1: Copy of supplementary valuation roll	Budget and Treasury Office	Chief Financial Officer

UOM	Annual Plan	Quarter 1			Quarter 2			Quarter 3			Quarter 4			Fullterm			
		Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	
TARGET: Number	1	1	1	0	0	0	0	0	0	0	0	0	0	1	1	0	
CAPITAL: Capex	1876748.21	0	0	-0.25	0			0			0			0			
OPERATING: N/A	0	0	0	-0.25	0			0			0			0			
Calculations Applied	Override Autosum,																
Variance Reasons																	
Corrective Actions	Q1: Q2:NoneQ3: Q4:																
Comments	Q1: Q2:NoneQ3: Q4:																
Line Manager Comments																	
Reference No	Planning Level	MSCOA Project				Key Performance Indicator				Evidence				Responsible Department		Responsible Person	
1.2	Output	Effective budget planning and reporting by June 2024				Percentage (100) implementation of effective budget and financial reporting by June 2024				Q3-Q4: Council resolutions Q1-Q4: Proof of submission and acknowledgement of receipt				Budget and Treasury Office		Chief Financial Officer	

UOM	Annual Plan	Quarter 1			Quarter 2			Quarter 3			Quarter 4			Fullterm		
		Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance
TARGET: Percentage	100	25	25	0	50	50	0	75	75	0	100	100	0	100	100	0
CAPITAL: N/A	0	0	0	-62.5	0			0			0			0		
OPERATING: N/A	0	0	0	-62.5	0			0			0			0		
Calculations Applied	Override Autosum, Progressive Indicator,															
Variance Reasons																
Corrective Actions																
Comments																
Line Manager Comments																
Reference No	Planning Level	MSCOA Project				Key Performance Indicator				Evidence			Responsible Department		Responsible Person	
1.3	Output	Purchasing of mobile container by September 2023				Percentage (100) Mobile Container purchased and delivered by September 2023				Q1: Delivery note			Budget and Treasury Office		Chief Financial Officer	

UOM	Annual Plan	Quarter 1			Quarter 2			Quarter 3			Quarter 4			Fullterm		
		Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance
TARGET: Percentage	100	100	0	-100	0	0	0	0	50	50	0	0	0	25	12.5	-12.5
CAPITAL: Capex	800000	0	0	-25	0			0			0			0		
OPERATING: N/A	0	0	0	-25	0			0			0			0		
Calculations Applied	Override Autosum,															
Variance Reasons	Q1: Project Delays Q3: Carry Over															
Corrective Actions	Q1:to be prioritised during adjustment budget in the financial year 2024/2025. Q2:The indicator will be moved to 3rd quarter reportingQ3:The tender to be evaluated in order to appoint the SP who will supply and deliver the container. Q4:															
Comments	Q1:The procurement process was delayed. Q2:Q3:It went on advert and still awaiting to be evaluated. the closing date was the 15 April 2024. Q4:															
Line Manager Comments																
Output		Increased revenue base through the implementation of the MPRA by September 2023														
Reference No	Planning Level	MSCOA Project				Key Performance Indicator				Evidence				Responsible Department		Responsible Person

Commented [MM1]: Full term not reconciled with annual plan

1.1.1	Activity	Development of supplementary valuation roll by 31 July 2023			Number (1) of Supplementary valuation roll developed by September 2023			Q1: Copy of supplementary valuation roll			Budget and Treasury Office			Revenue Manager		
UOM	Annual Plan	Quarter 1			Quarter 2			Quarter 3			Quarter 4			Fullterm		
		Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance
TARGET: Number	1	1	1	0	0	0	0	0	0	0	0	0	0	1	1	0
CAPITAL: N/A	0	0	0	-0.25	0			0			0			0		
OPERATING: N/A	0	0	0	-0.25	0			0			0			0		
Calculations Applied	Override Autosum,															
Variance Reasons																
Corrective Actions	Q1: Q2:Q3: Q4:															
Comments	Q1: Q2:Q3: Q4:															
Line Manager Comments																
Output	Effective budget planning and reporting by June 2024															

Reference No	Planning Level	MSCOA Project			Key Performance Indicator			Evidence			Responsible Department	Responsible Person				
1.2.1	Activity	Prepare and approve new budget with related policies by June 2024			Percentage (100) of 2024/2025 Budget Approved by June 2024			Q3-Q4:Council resolutions			Budget and Treasury Office	Budget Manager				
UOM	Annual Plan	Quarter 1			Quarter 2			Quarter 3			Quarter 4			Fullterm		
		Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance
TARGET: Percentage	100	0	0	0	0	0	0	50	0	-50	100	100	0	100	100	0
CAPITAL: N/A	0	0	0	-37.5	0			0			0			0		
OPERATING: N/A	0	0	0	-37.5	0			0			0			0		
Calculations Applied	Override Autosum, Progressive Indicator,															
Variance Reasons																
Corrective Actions	Q1: Q2:Q3: Q4:															
Comments	Q1: Q2:Q3: Q4:															
Line Manager Comments																

Reference No	Planning Level	MSCOA Project			Key Performance Indicator			Evidence			Responsible Department			Responsible Person		
1.2.2	Activity	Prepare monthly budget statements by June 2024			Number (12) of section 71 reports (12 monthly budget statements) submitted by June 2024			Q1-Q4: Proof of submission and acknowledgement of receipt			Budget and Treasury Office			Budget Manager		
UOM	Annual Plan	Quarter 1			Quarter 2			Quarter 3			Quarter 4			Fullterm		
		Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance
TARGET: Number	12	3	3	0	6	6	0	9	9	0	12	12	0	12	12	0
CAPITAL: N/A	0	0	0	-7.5	0			0			0			0		
OPERATING: N/A	0	0	0	-7.5	0			0			0			0		
Calculations Applied	Override Autosum, Progressive Indicator,															
Variance Reasons	Q2: Performance Delivery															
Corrective Actions	Q1: Q2:Proof of submission attachedQ3: Q4:Proof of submission and acknowledgment of receipt attached.															
Comments	Q1: Q2:Waiting for Approval Feedback from Treasury.Q3: Q4:Proof of submission and acknowledgment of receipt attached															
Line Manager Comments																

Reference No	Planning Level	MSCOA Project			Key Performance Indicator			Evidence			Responsible Department			Responsible Person		
1.2.3	Activity	Prepare for council consideration quarterly financial performance reports by June 2024			Number (4) of section 52 reports submitted by June 2024			Q1-Q4:Council resolution Proof of submission and acknowledgement of receipt			Budget and Treasury Office			Budget Manager		
UOM	Annual Plan	Quarter 1			Quarter 2			Quarter 3			Quarter 4			Fullterm		
		Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance
TARGET: Number	4	1	1	0	1	1	0	1	1	0	1	1	0	1	1	0
CAPITAL: N/A	0	0	0	-1	0			0			0			0		
OPERATING: N/A	0	0	0	-1	0			0			0			0		
Calculations Applied	Override Autosum, Progressive Indicator,															
Variance Reasons																
Corrective Actions																
Comments	Q1:Awaiting for council resolution. Q2:Awaiting for Council resolution.Q3: Q4:Council Resolution attached.															
Line Manager Comments																

Reference No	Planning Level	MSCOA Project			Key Performance Indicator			Evidence			Responsible Department			Responsible Person		
1.2.4	Activity	Prepare for Council consideration annual financial statements by August 2023			Number (1) 2022/2023 AFS submitted by the 31 August 2023			Q1: Council Resolution Proof of Submission to AGSA and acknowledgement of receipt			Budget and Treasury Office			Chief Financial Officer		
UOM	Annual Plan	Quarter 1			Quarter 2			Quarter 3			Quarter 4			Fullterm		
		Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance
TARGET: Number	1	1	1	0	0	0	0	0	0	0	0	0	0	0.25	0.25	0
CAPITAL: N/A	0	0	0	-0.25	0			0			0			0		
OPERATING: N/A	0	0	0	-0.25	0			0			0			0		
Calculations Applied	Override Autosum,															
Variance Reasons																
Corrective Actions	Q1: Q2:Q3: Q4:															
Comments	Q1: Q2:Q3: Q4:															
Line Manager Comments																

Reference No	Planning Level	MSCOA Project			Key Performance Indicator			Evidence			Responsible Department			Responsible Person		
1.2.5	Activity	Managing and ensuring effective FBS spending by June 2024			Percentage (100) allocation to free Basic Services budget spent by June 2024			Q1-Q4: Section 52 reports			Budget and Treasury Office			Revenue Manager		
UOM	Annual Plan	Quarter 1			Quarter 2			Quarter 3			Quarter 4			Fullterm		
		Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance
TARGET: Percentage	100	25	25	0	50	50	0	75	75	0	100	100	0	100	100	0
CAPITAL: N/A	0	0	0	-62.5	0			0			0			0		
OPERATING: N/A	0	0	0	-62.5	0			0			0			0		
Calculations Applied	Override Autosum, Progressive Indicator,															
Variance Reasons																
Corrective Actions	Q1: Q2:NONEQ3:Section 52 report attached Q4:															
Comments	Q1:Free Basic electricity-Indigent relief Q1 report. Q2:NONEQ3: Q4:															
Line Manager Comments																

Reference No	Planning Level	MSCOA Project			Key Performance Indicator			Evidence			Responsible Department			Responsible Person		
1.2.6	Activity	Implementation of effective management systems and controls to manage effective Supply Chain Management processes and reporting by June 2024			Percentage (100) Implementation of the SCM procurement plan by June 2024 (For procurements above R50 000)			Q1-Q4: Council resolution and Quarterly reports on the implementation of the procurement plan			Budget and Treasury Office			Supply Chain Manager		
UOM	Annual Plan	Quarter 1			Quarter 2			Quarter 3			Quarter 4			Fullterm		
		Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance
TARGET: Percentage	100	25	1	-24	50	50	0	75	75	0	100	100	0	100	100	0
CAPITAL: N/A	0	0	0	-62.5	0			0			0			0		
OPERATING: N/A	0	0	0	-62.5	0			0			0			0		
Calculations Applied	Override Autosum, Progressive Indicator,															
Variance Reasons																
Corrective Actions	Q1: Q2:Q3: Q4:															
Comments	Q1:Orders above R50 000.00 was approved by council on 31.10.2023 Q2:Waiting for council approvalQ3: Q4:															

Line Manager Comments																
Output		Purchasing of mobile container by September 2023														
Reference No	Planning Level	MSCOA Project			Key Performance Indicator			Evidence			Responsible Department			Responsible Person		
1.3.1	Activity	Computers equipments for Finance Graduate Internship purchased and delivered by September 2023			Percentage (100) Computer equipments purchased and delivered for Finance Graduate Internship by September 2023			Q1: Delivery notes			Budget and Treasury Office			Chief Financial Officer		
UOM	Annual Plan	Quarter 1			Quarter 2			Quarter 3			Quarter 4			Fullterm		
		Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance
TARGET: Percentage	100	100	100	0	0	0	0	0	0	0	0	0	0	100	100	0
CAPITAL: Capex	250000	0	0	-25	0			0			0			0		
OPERATING: N/A	0	0	0	-25	0			0			0			0		
Calculations Applied	Override Autosum,															
Variance Reasons																
Corrective Actions	Q1: Q2:Q3: Q4:															

Comments	Q1: Q2:Q3: Q4:
Line Manager Comments	

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Community Development Services

National Outcome	National Outcome Responsive, Accountable, Effective And Efficient Local Government System					
NDP Chapters	Chapter 4: Economic Infrastructure Chapter 8: Human Settlements Chapter 12: Building Safer Communities Chapter 13: Building a capable state Chapter 14: Promoting accountability and fighting corruption					
Municipal Strategic Objectives	To ensure access to public amenities and to promote community safety, development and sustainable livelihoods					
Strategic Goals	SG CDS: To ensure access to safe and habitable public facilities, To promote and maximize participation in sports, To promote and maximize participation in sports and recreation					
Key Performance Area	Basic Services and Infrastructure Development					
Outcome	To ensure access to safe and habitable public facilities (CDS)					
Reference No	Planning Level	MSCOA Project	Key Performance Indicator	Evidence	Responsible Department	Responsible Person

1.1	Output	Community halls rehabilitated and maintained by June 2024	Number (3) of community halls maintained by June 2024			Q1-Q4: Completion Certificates			Community Development Services			Community Development Services Director				
UOM	Annual Plan	Quarter 1			Quarter 2			Quarter 3			Quarter 4			Fullterm		
		Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance
TARGET: Number	3	1	1	0	0	0	0	1	0	-1	1	1	0	1	1	0
CAPITAL: Capex	947700	0	0	-0.75	0			0			0			0		
OPERATING: N/A	0	0	0	-0.75	0			0			0			0		
Calculations Applied	Override Autosum, Progressive Indicator,															
Variance Reasons																
Corrective Actions	Q1:Differed to next quarter Q2:Q3: Q4:															
Comments	Q1:Project Started late Q2:Q3: Q4:															
Line Manager Comments																
Reference No	Planning Level	MSCOA Project			Key Performance Indicator			Evidence			Responsible Department			Responsible Person		

1.2	Output	Cemeteries maintained by June 2024	Number (1) of Cemetery fenced by June 2024 in Ward 13 (Dooka)			Q4: Appointment letter & Completion certificate			Community Development Services			Community Development Services Director				
UOM	Annual Plan	Quarter 1			Quarter 2			Quarter 3			Quarter 4			Fullterm		
		Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance
TARGET: Number	1	0	0	0	0	0	0	0	0	0	1	1	0	1	1	0
CAPITAL: Capex	800000	0	0	-0.25	0			0			0			0		
OPERATING: N/A	0	0	0	-0.25	0			0			0			0		
Calculations Applied	Override Autosum,															
Variance Reasons																
Corrective Actions	Q1: Q2:Q3: Q4:															
Comments	Q1: Q2:Q3: Q4:															
Line Manager Comments																
Reference No	Planning Level	MSCOA Project			Key Performance Indicator			Evidence			Responsible Department			Responsible Person		

1.3	Output	Cemeteries developed and maintained by June 2024	Number (5) of community cemeteries maintained by June 2024 in Cyferskuil, Tladistad, Bosplaas, Moeka & Makapanstad					Q4: Completion Reports			Community Development Services		Community Development Services Director			
UOM	Annual Plan	Quarter 1			Quarter 2			Quarter 3			Quarter 4			Fullterm		
		Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance
TARGET: Number	5	0	0	0	1	0	-1	0	0	0	4	4	0	5	4	-1
CAPITAL: Capex	210600	0	0	-1.25	0			0			0			0		
OPERATING: N/A	0	0	0	-1.25	0			0			0			0		
Calculations Applied	Override Autosum, Progressive Indicator,															
Variance Reasons																
Corrective Actions	Q1: Q2:Q3: Q4:															
Comments	Q1: Q2:Q3: Q4:															
Line Manager Comments																
National Outcome		National Outcome Responsive, Accountable, Effective And Efficient Local Government System														

NDP Chapters	Chapter 4: Economic Infrastructure Chapter 8: Human Settlements Chapter 12: Building Safer Communities Chapter 13: Building a capable state Chapter 14: Promoting accountability and fighting corruption
Municipal Strategic Objectives	To ensure access to public amenities and to promote community safety, development and sustainable livelihoods
Strategic Goals	SG CDS: To ensure access to safe and habitable public facilities, To promote and maximize participation in sports, To promote and maximize participation in sports and recreation
Key Performance Area	Basic Services and Infrastructure Development
Outcome	To promote and maximize participation in sports

Reference No	Planning Level	MSCOA Project			Key Performance Indicator			Evidence			Responsible Department			Responsible Person		
2.1	Output	Sports facilities maintained by June 2024			Number (3) of sports facilities, maintained by June 2024 in Ward 06, 09 & 10			Q 1,3 & 4: Completion Reports			Community Development Services			Community Development Services Director		
UOM	Annual Plan	Quarter 1			Quarter 2			Quarter 3			Quarter 4			Fullterm		
		Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance
TARGET: Number	3	1	1	0	1	0	-1	1	1	0	0	1	1	1	1	1
CAPITAL: Capex	421200	0	0	-0.75	0			0			0			0		
OPERATING: N/A	0	0	0	-0.75	0			0			0			0		

Calculations Applied	Override Autosum, Progressive Indicator,
Variance Reasons	Q2: Project Delays
Corrective Actions	Q1: Q2:To be done on the next quarterQ3: Q4:
Comments	Q1: Q2:Supply chain processQ3: Q4:
Line Manager Comments	

Reference No	Planning Level	MSCOA Project			Key Performance Indicator			Evidence			Responsible Department			Responsible Person		
2.2	Output	Awareness campaign conducted by June 2024			Number (4) of awareness campaign conducted by June 2024			Q1 - Q4: Attendance Registers			Community Development Services			Community Development Services Director		
UOM	Annual Plan	Quarter 1			Quarter 2			Quarter 3			Quarter 4			Fullterm		
		Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance
TARGET: Number	4	1	1	0	1	1	0	1	1	0	1	1	0	1	1	0
CAPITAL: Capex	0	0	0	-1	0			0			0			0		
OPERATING: N/A	0	0	0	-1	0			0			0			0		

Calculations Applied	Override Autosum, Progressive Indicator,
Variance Reasons	
Corrective Actions	Q1: Q2:NoneQ3: Q4:
Comments	Q1: Q2:NoneQ3: Q4:
Line Manager Comments	

Reference No	Planning Level	MSCOA Project			Key Performance Indicator			Evidence			Responsible Department			Responsible Person		
2.3	Output	To provide Community support through provision of relief materials for victims of disasters by September 2023			Percentage (100) Community support provided through provision of relief materials for victims of disaster by September 2023			Q1 & Q2: Proof of Purchase Q1-Q4: Attendance Registers Q1: Completion Report			Community Development Services			Community Development Services Director		
UOM	Annual Plan	Quarter 1			Quarter 2			Quarter 3			Quarter 4			Fullterm		
		Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance
TARGET: Percentage	100	25	25	0	50	25	-25	75	0	-75	100	100	0	100	100	0
CAPITAL: Capex	210600	0	0	-62.5	0			0			0			0		
OPERATING: N/A	0	0	0	-62.5	0			0			0			0		

Calculations Applied	Override Autosum, Progressive Indicator,
Variance Reasons	
Corrective Actions	Q1: Q2:NoneQ3: Q4:
Comments	Q1: Q2:NoneQ3: Q4:
Line Manager Comments	

Reference No	Planning Level	MSCOA Project			Key Performance Indicator			Evidence			Responsible Department			Responsible Person		
2.4	Output	Community Libraries Programs by June 2024			Number (4) Community libraries programs by June 2024			Q1-Q4: Attendance Register			Community Development Services			Community Development Services Director		
UOM	Annual Plan	Quarter 1			Quarter 2			Quarter 3			Quarter 4			Fullterm		
		Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance
TARGET: Number	4	1	0	-1	1	0	-1	1	1	0	1	1	0	1	1	0
CAPITAL: Capex	1036000	0	0	-1	0			0			0			0		
OPERATING: N/A	0	0	0	-1	0			0			0			0		

Calculations Applied	Override Autosum, Progressive Indicator,
Variance Reasons	Q1: Project Delays Q2: External Factors
Corrective Actions	Q1:Moved to next quarter Q2:NoneQ3: Q4:
Comments	Q1:Project is not yet started Q2:NoneQ3: Q4:
Line Manager Comments	

Reference No	Planning Level	MSCOA Project			Key Performance Indicator			Evidence			Responsible Department			Responsible Person		
2.5	Output	Community safety and resilience promoted by June 2024			Percentage (100) implementation of planned safety and resilience initiatives by June 2024			Q1-Q4: Attendance Register Q4: Delivery Note & Procurement report			Community Development Services			Community Development Services Director		
UOM	Annual Plan	Quarter 1			Quarter 2			Quarter 3			Quarter 4			Fullterm		
		Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance
TARGET: Percentage	100	25	25	0	50	50	0	75	75	0	100	100	0	100	100	0
CAPITAL: Capex	575051	0	0	-62.5	0			0			0			0		
OPERATING: N/A	0	0	0	-62.5	0			0			0			0		

Calculations Applied	Override Autosum, Progressive Indicator,
Variance Reasons	
Corrective Actions	Q1: Q2:Q3: Q4:
Comments	Q1: Q2:Q3: Q4:
Line Manager Comments	

Reference No	Planning Level	MSCOA Project			Key Performance Indicator			Evidence			Responsible Department			Responsible Person		
2.6	Output	Health awareness campaigns conducted by June 2024			Percentage (100) implementation of planned health awareness campaigns			Q1-Q4: Safety & resilience initiatives implementation records, attendance registers			Community Development Services			Community Development Services Director		
UOM	Annual Plan	Quarter 1			Quarter 2			Quarter 3			Quarter 4			Fullterm		
		Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance
TARGET: Percentage	100	25	25	0	50	50	0	75	75	0	100	100	0	100	100	0
CAPITAL: Capex	128179.23	0	0	-62.5	0			0			0			0		
OPERATING: N/A	0	0	0	-62.5	0			0			0			0		

Calculations Applied	Override Autosum, Progressive Indicator,
Variance Reasons	
Corrective Actions	Q1: Q2:Q3: Q4:
Comments	Q1: Q2:Q3: Q4:
Line Manager Comments	

National Outcome	National Outcome Responsive, Accountable, Effective And Efficient Local Government System
NDP Chapters	Chapter 4: Economic Infrastructure Chapter 8: Human Settlements Chapter 12: Building Safer Communities Chapter 13: Building a capable state Chapter 14: Promoting accountability and fighting corruption
Municipal Strategic Objectives	To ensure access to public amenities and to promote community safety, development and sustainable livelihoods
Strategic Goals	SG CDS: To ensure access to safe and habitable public facilities, To promote and maximize participation in sports, To promote and maximize participation in sports and recreation
Key Performance Area	Basic Services and Infrastructure Development
Outcome	To promote and maximize participation in sports and recreation

Reference No	Planning Level	MSCOA Project	Key Performance Indicator	Evidence	Responsible Department	Responsible Person
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3.2	Output	Reading and knowledge promoted / literacy improved and developed by June 2024			Percentage (100) implementation of reading, knowledge and literacy initiatives by June 2024			Q1-Q4: Revitalisation & maintenance records			Community Development Services			Community Development Services Director		
UOM	Annual Plan	Quarter 1			Quarter 2			Quarter 3			Quarter 4			Fullterm		
		Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance
TARGET: Percentage	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
CAPITAL: N/A	0	0	0	0	0			0			0			0		
OPERATING: Opex	0	0	0	0	0			0			0			0		
Calculations Applied	Override Autosum, Progressive Indicator,															
Variance Reasons																
Corrective Actions	Q1: Q2:Q3: Q4:															
Comments	Q1: Q2:Q3: Q4:															
Line Manager Comments																
Output		Community halls rehabilitated and maintained by June 2024														

Reference No	Planning Level	MSCOA Project			Key Performance Indicator			Evidence			Responsible Department			Responsible Person		
1.1.1	Activity	Maintenance of Mogogelo Hall by September 2023			Number (1) of halls maintained, Mogelo Hall by September 2023			Q1: Completion Report			Community Development Services			Facilities Manager		
UOM	Annual Plan	Quarter 1			Quarter 2			Quarter 3			Quarter 4			Fullterm		
		Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance
TARGET: Number	1	1	1	0	0	0	0	0	0	0	0	0	0	1	1	0
CAPITAL: N/A	0	0	0	-0.25	0			0			0			0		
OPERATING: N/A	0	0	0	-0.25	0			0			0			0		
Calculations Applied	Override Autosum,															
Variance Reasons	Q1: Project Delays															
Corrective Actions	Q1:Differed to next quarter Q2:Q3: Q4:															
Comments	Q1:Specification submitted late to SCM Unit Q2:Q3: Q4:															
Line Manager Comments																

Reference No	Planning Level	MSCOA Project			Key Performance Indicator			Evidence			Responsible Department			Responsible Person		
1.1.2	Activity	Maintenance of Moeka Hall by June 2024			Number (1) of halls maintained, Moeka Hall by June 2024			Q4: Completion Certificate			Community Development Services			Facilities Manager		
UOM	Annual Plan	Quarter 1			Quarter 2			Quarter 3			Quarter 4			Fullterm		
		Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance
TARGET: Number	1	0	0	0	0	0	0	0	0	0	1	1	0	1	1	0
CAPITAL: N/A	0	0	0	-0.25	0			0			0			0		
OPERATING: N/A	0	0	0	-0.25	0			0			0			0		
Calculations Applied	Override Autosum,															
Variance Reasons																
Corrective Actions	Q1: Q2:Q3: Q4:															
Comments	Q1: Q2:Q3: Q4:															
Line Manager Comments																

Reference No	Planning Level	MSCOA Project			Key Performance Indicator			Evidence			Responsible Department			Responsible Person		
1.1.3	Activity	Maintenance of Mmukubanye Hall by June 2024			Number (1) of halls maintained, Mmukubanye Hall by June 2024			Q4: Completion Report			Community Development Services			Facilities Manager		
UOM	Annual Plan	Quarter 1			Quarter 2			Quarter 3			Quarter 4			Fullterm		
		Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance
TARGET: Number	1	0	0	0	0	0	0	0	0	0	1	1	0	1	1	0
CAPITAL: N/A	0	0	0	-0.25	0			0			0			0		
OPERATING: N/A	0	0	0	-0.25	0			0			0			0		
Calculations Applied	Override Autosum,															
Variance Reasons																
Corrective Actions	Q1: Q2:Q3: Q4:															
Comments	Q1: Q2:Q3: Q4:															
Line Manager Comments																

Output		Cemeteries maintained by June 2024														
Reference No	Planning Level	MSCOA Project			Key Performance Indicator			Evidence			Responsible Department			Responsible Person		
1.2.1	Activity	Appointment contractor & site establishment by June 2024			Percentage (100) completion of the appointment of a contractor and site establishment for Dooka Cemetery by June 2024			Q4: Appointment letter			Community Development Services			Facilities Manager		
UOM	Annual Plan	Quarter 1			Quarter 2			Quarter 3			Quarter 4			Fullterm		
		Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance
TARGET: Percentage	100	0	0	0	0	0	0	0	0	0	100	100	0	100	100	0
CAPITAL: N/A	0	0	0	-25	0			0			0			0		
OPERATING: N/A	0	0	0	-25	0			0			0			0		
Calculations Applied	Override Autosum,															
Variance Reasons	Q2: External Factors															
Corrective Actions	Q1: Q2:Specification CommitteeQ3: Q4:															
Comments	Q1: Q2:The document delay by specification committeeQ3: Q4:															

Line Manager Comments																
Reference No	Planning Level	MSCOA Project			Key Performance Indicator			Evidence			Responsible Department			Responsible Person		
1.2.2	Activity	Fencing of Dooka cemetery by June 2024			Number (1) of cemeteries fenced in ward 13 (Dooka) by June 2024			Q4: Completion Report			Community Development Services			Facilities Manager		
UOM	Annual Plan	Quarter 1			Quarter 2			Quarter 3			Quarter 4			Fullterm		
		Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance
TARGET: Number	1	0	0	0	0	0	0	0	0	0	1	1	0	1	1	0
CAPITAL: N/A	0	0	0	-0.25	0			0			0			0		
OPERATING: N/A	0	0	0	-0.25	0			0			0			0		
Calculations Applied	Override Autosum,															
Variance Reasons																
Corrective Actions	Q1: Q2:Q3: Q4:															
Comments	Q1: Q2:Q3: Q4:															

Line Manager Comments																
Output		Cemeteries developed and maintained by June 2024														
Reference No	Planning Level	MSCOA Project			Key Performance Indicator			Evidence			Responsible Department			Responsible Person		
1.3.1	Activity	Maintenance of Cyferskuil ward 03 Cemetery by June 2024			Number (1) of cemeteries maintained by June 2024 in Cyferskuil ward 03			Q4: Completion Report			Community Development Services			Facilities Manager		
UOM	Annual Plan	Quarter 1			Quarter 2			Quarter 3			Quarter 4			Fullterm		
		Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance
TARGET: Number	1	0	0	0	0	0	0	0	0	0	1	1	0	1	1	0
CAPITAL: N/A	0	0	0	0	0	0	0	0			0			0	0	0
OPERATING: N/A	0	0	0	0	0	0	0	0			0			0	0	0
Calculations Applied		Override Autosum,														
Variance Reasons																
Corrective Actions																

Comments																
Line Manager Comments																
Reference No	Planning Level	MSCOA Project			Key Performance Indicator			Evidence			Responsible Department			Responsible Person		
1.3.2	Activity	Maintenance of Tladistad, Bosplaas, Moeka & Makapanstad Cemetery by June 2024			Number (4) of cemeteries Cleaned by June 2024 in Tladisatd, Bosplaas, Moeka & Makapanstad			Q4: Completion Reports			Community Development Services			Facilities Manager		
UOM	Annual Plan	Quarter 1			Quarter 2			Quarter 3			Quarter 4			Fullterm		
		Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance
TARGET: Number	4	0	0	0	0	0	0	0			4			4	0	-4
CAPITAL: N/A	0	0	0	0	0	0	0	0			0			0	0	0
OPERATING: N/A	0	0	0	0	0	0	0	0			0			0	0	0
Calculations Applied	Override Autosum, Progressive Indicator,															
Variance Reasons	Delays in procurement processes															
Corrective Actions	Refers to next financial year															

Comments																
Line Manager Comments																
Output		Sports facilities maintained by June 2024														
Reference No	Planning Level	MSCOA Project			Key Performance Indicator			Evidence			Responsible Department			Responsible Person		
2.1.1	Activity	Procurement of Park Equipment for recreational park at ward 06 Ngobi, & Grass SLASHER by September 2023			Percentage (100) of Park & Recreational Equipment Procured by September 2023 & Grass Slashed in Ward 06 Ngobi			Q1: Completion Report			Community Development Services			Sports Manager		
UOM	Annual Plan	Quarter 1			Quarter 2			Quarter 3			Quarter 4			Fullterm		
		Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance
TARGET: Percentage	100	100	100	0	0	0	0	0	0	0	0	0	0	100	100	0
CAPITAL: N/A	0	0	0	-25	0			0			0			0		
OPERATING: N/A	0	0	0	-25	0			0			0			0		
Calculations Applied		Override Autosum, Reduction Indicator,														
Variance Reasons																

Corrective Actions	Q1:N/A Q2:Q3: Q4:															
Comments	Q1:N/A Q2:Q3: Q4:															
Line Manager Comments																
Reference No	Planning Level	MSCOA Project			Key Performance Indicator			Evidence			Responsible Department			Responsible Person		
2.1.2	Activity	Maintenance of Motla Park in ward 09 by March 2024			Number (1) of Parks maintained in Motla (Ward 09) by March 2024			Q3: Completion Report			Community Development Services			Sports Manager		
UOM	Annual Plan	Quarter 1			Quarter 2			Quarter 3			Quarter 4			Fullterm		
		Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance
TARGET: Number	1	0	0	0	0	0	0	1	1	0	0	0	0	1	1	0
CAPITAL: N/A	0	0	0	-0.25	0			0			0			0		
OPERATING: N/A	0	0	0	-0.25	0			0			0			0		
Calculations Applied	Override Autosum,															
Variance Reasons	Q2: Project Delays															

Corrective Actions		Q1: Q2:SCMQ3: Q4:														
Comments		Q1: Q2:Supply chain ProcessQ3: Q4:														
Line Manager Comments																
Reference No	Planning Level	MSCOA Project			Key Performance Indicator			Evidence			Responsible Department			Responsible Person		
2.1.3	Activity	Fencing Of Dikebu Gym by June 2024			Number (1) of Gyms fenced in Dikebu by June 2024			Q4: Completion Report			Community Development Services			Sports Manager		
UOM	Annual Plan	Quarter 1			Quarter 2			Quarter 3			Quarter 4			Fullterm		
		Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance
TARGET: Number	1	0	0	0	0	0	0	0	0	0	1	1	0	1	1	0
CAPITAL: N/A	0	0	0	-0.25	0			0			0			0		
OPERATING: N/A	0	0	0	-0.25	0			0			0			0		
Calculations Applied		Override Autosum,														
Variance Reasons																

Corrective Actions		Q1: Q2:Q3: Q4:														
Comments		Q1: Q2:Q3: Q4:														
Line Manager Comments																
Reference No	Planning Level	MSCOA Project			Key Performance Indicator			Evidence			Responsible Department			Responsible Person		
2.1.4	Activity	Sports Equipment Maintained by June 2024			Percentage (100) Sports equipment maintained by June 2024			Q4: Completion Reports			Community Development Services			Sports Manager		
UOM	Annual Plan	Quarter 1			Quarter 2			Quarter 3			Quarter 4			Fullterm		
		Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance
TARGET: Percentage	100	0	0	0	0	0	0	0	0	0	100	0	-100	100	0	-100
CAPITAL: Capex	179010	0	0	-25	0			0			0			0		
OPERATING: N/A	0	0	0	-25	0			0			0			0		
Calculations Applied		Override Autosum, Progressive Indicator,														
Variance Reasons		Delay in Procurement														

Corrective Actions		Q1: Q2:Q3: Q4:														
Comments		Q1: Q2:Q3: Q4:														
Line Manager Comments																
Reference No	Planning Level	MSCOA Project			Key Performance Indicator			Evidence			Responsible Department			Responsible Person		
2.1.5	Activity	Sports & recreational activities undertaken by June 2024			Number (4) Sports & recreational activities undertaken by June 2024 (Q1: Mass aerobics, Q2: Fun Walk, Q3: Athletics, Q4: Boot Camp & Tournament			Q1-Q4: Attendance registers			Community Development Services			Sports Manager		
UOM	Annual Plan	Quarter 1			Quarter 2			Quarter 3			Quarter 4			Fullterm		
		Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance
TARGET: Number	4	1	1	0	1	1	0	1	1	0	1	1	0	4	4	0
CAPITAL: Capex	195046	0	0	-1	0			0			0			0		
OPERATING: N/A	0	0	0	-1	0			0			0			0		
Calculations Applied		Override Autosum, Progressive Indicator,														

Variance Reasons	
Corrective Actions	Q1: Q2:NoneQ3: Q4:
Comments	Q1: Q2:NoneQ3: Q4:
Line Manager Comments	

Output	Awareness campaign conducted by June 2024
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Reference No	Planning Level	MSCOA Project			Key Performance Indicator			Evidence			Responsible Department			Responsible Person		
2.2.1	Activity	Conduct awareness campaign by June 2024			Number (4) of awareness campaign conducted by June 2024			Q1-Q4: Attendance Registers			Community Development Services			Disaster Manager		
UOM	Annual Plan	Quarter 1			Quarter 2			Quarter 3			Quarter 4			Fullterm		
		Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance
TARGET: Number	4	1	1	0	1	1	0	1	1	0	1	1	0	4	4	0
CAPITAL: N/A	0	0	0	-1	0			0			0			0		
OPERATING: N/A	0	0	0	-1	0			0			0			0		

Calculations Applied	Override Autosum, Progressive Indicator,
Variance Reasons	
Corrective Actions	Q1: Q2:NoneQ3: Q4:
Comments	Q1: Q2:NoneQ3: Q4:
Line Manager Comments	

Reference No	Planning Level	MSCOA Project			Key Performance Indicator			Evidence			Responsible Department			Responsible Person		
2.2.2	Activity	Disaster advisory forum meetings held by June 2024			Number (4) of disaster advisory forum meetings held by June 2024			Q1-Q4: Attendance Registers			Community Development Services			Disaster Manager		
UOM	Annual Plan	Quarter 1			Quarter 2			Quarter 3			Quarter 4			Fullterm		
		Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance
TARGET: Number	4	1	1	0	1	1	0	1	1	0	1	1	0	4	4	0
CAPITAL: N/A	0	0	0	-1	0			0			0			0		
OPERATING: N/A	0	0	0	-1	0			0			0			0		

Calculations Applied	Override Autosum, Progressive Indicator,
Variance Reasons	
Corrective Actions	Q1: Q2:NoneQ3: Q4:
Comments	Q1: Q2:NoneQ3: Q4:
Line Manager Comments	

Reference No	Planning Level	MSCOA Project			Key Performance Indicator			Evidence			Responsible Department			Responsible Person		
2.2.3	Activity	Fire prevention sessions held by June 2024			Number (2) of fire prevention sessions held by June 2024			Q1 & Q4: Attendance Registers			Community Development Services			Disaster Manager		
UOM	Annual Plan	Quarter 1			Quarter 2			Quarter 3			Quarter 4			Fullterm		
		Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance
TARGET: Number	2	1	1	0	0	0	0	0	0	0	1	1	0	2	2	0
CAPITAL: N/A	0	0	0	-0.5	0			0			0			0		
OPERATING: N/A	0	0	0	-0.5	0			0			0			0		

Calculations Applied	Override Autosum, Progressive Indicator,
Variance Reasons	
Corrective Actions	Q1: Q2:Q3: Q4:
Comments	Q1: Q2:Q3: Q4:
Line Manager Comments	

Output To provide Community support through provision of relief materials for victims of disasters by September 2023

Reference No	Planning Level	MSCOA Project			Key Performance Indicator			Evidence			Responsible Department			Responsible Person		
2.3.1	Activity	Disaster relief materials purchased by September 2023			Number (100) of Grass fire beaters purchased by September 2023			Q1: Proof of Purchase			Community Development Services			Disaster Manager		
UOM	Annual Plan	Quarter 1			Quarter 2			Quarter 3			Quarter 4			Fullterm		
		Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance
TARGET: Number	100	100	100	0	0	0	0	0	0	0	0	0	0	100	100	0
CAPITAL: N/A	0	0	0	-25	0			0			0			0		

OPERATING: N/A	0	0	0	-25	0			0			0			0		
Calculations Applied	Override Autosum,															
Variance Reasons																
Corrective Actions	Q1: Q2:Q3: Q4:															
Comments	Q1: Q2:Q3: Q4:															
Line Manager Comments																
Reference No	Planning Level	MSCOA Project					Key Performance Indicator				Evidence			Responsible Department		Responsible Person
2.3.2	Activity	Disaster relief materials purchased by September 2023					Number (100) of Mattresses purchased by September 2023				Q1: Proof of Purchase			Community Development Services		Disaster Manager
UOM	Annual Plan	Quarter 1			Quarter 2			Quarter 3			Quarter 4			Fullterm		
		Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance
TARGET: Number	100	100	50	-50	0	100	100	0	0	0	0	50	50	100	100	0
CAPITAL: N/A	0	0	0	-25	0			0			0			0		

OPERATING: N/A	0	0	0	-25	0			0			0			0		
Calculations Applied	Override Autosum,															
Variance Reasons	Q2: Carry Over															
Corrective Actions	Q1: Q2:Q3: Q4:															
Comments	Q1: Q2:It was planned for the first quarter and achieved at the second quarterQ3: Q4:															
Line Manager Comments																
Reference No	Planning Level	MSCOA Project					Key Performance Indicator				Evidence			Responsible Department		Responsible Person
2.3.3	Activity	Disaster relief materials purchased by December 2023					Number (100) of Blankets purchased by December 2023				Q2: Proof of Purchase			Community Development Services		Disaster Manager
UOM	Annual Plan	Quarter 1			Quarter 2			Quarter 3			Quarter 4			Fullterm		
		Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance
TARGET: Number	100	0	0	0	100	100	0	0	0	0	0	50	50	100	100	0
CAPITAL: N/A	0	0	0	-25	0			0			0			0		

OPERATING: N/A	0	0	0	-25	0			0			0			0		
Calculations Applied	Override Autosum,															
Variance Reasons																
Corrective Actions	Q1: Q2:NoneQ3: Q4:															
Comments	Q1: Q2:NoneQ3: Q4:															
Line Manager Comments																
Reference No	Planning Level	MSCOA Project					Key Performance Indicator				Evidence			Responsible Department		Responsible Person
2.3.4	Activity	Community/ School risk assessment conducted by June 2024					Number (4) of Community/ School risk assessment conducted by June 2024				Q1-Q4: Attendance Registers			Community Development Services		Disaster Manager
UOM	Annual Plan	Quarter 1			Quarter 2			Quarter 3			Quarter 4			Fullterm		
		Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance
TARGET: Number	4	1	1	0	1	1	0	1	1	0	1	1	0	4	4	0
CAPITAL: N/A	0	0	0	-1	0			0			0			0		

OPERATING: N/A	0	0	0	-1	0			0			0			0				
Calculations Applied	Override Autosum, Progressive Indicator,																	
Variance Reasons																		
Corrective Actions	Q1: Q2:NoneQ3: Q4:																	
Comments	Q1: Q2:NoneQ3: Q4:																	
Line Manager Comments																		
Reference No	Planning Level	MSCOA Project					Key Performance Indicator					Evidence			Responsible Department		Responsible Person	
2.3.5	Activity	Borrow pit rehabilitated and fenced in ward 20 by June 2024					Percentage (100) rehabilitation and fencing of ward 20 borrow pit by September 2023					Q1: Completion Report			Community Development Services		Disaster Manager	
UOM	Annual Plan	Quarter 1			Quarter 2			Quarter 3			Quarter 4			Fullterm				
		Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance		
TARGET: Percentage	100	100	100	0	0	0	0	0	0	0	0	100		100	100	0		
CAPITAL: N/A	0	0	0	-25	0			0			0			0				

OPERATING: N/A	0	0	0	-25	0			0			0			0		
Calculations Applied	Override Autosum,															
Variance Reasons																
Corrective Actions	Q1: Q2:Q3: Q4:															
Comments	Q1: Q2:Q3: Q4:															
Line Manager Comments																

Output Community Libraries Programs by June 2024

Reference No	Planning Level	MSCOA Project			Key Performance Indicator			Evidence			Responsible Department			Responsible Person		
2.4.1	Activity	Maintenance of Papi Ntjana Library by September 2023			Number (1) of community library maintained by september 2023 (Papi Ntjana Library)			Q1: Completion Report			Community Development Services			Sports Manager		
UOM	Annual Plan	Quarter 1			Quarter 2			Quarter 3			Quarter 4			Fullterm		
		Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance
TARGET: Number	1	1	0	-1	0	0	0	0	0	0	0	0	0	1	0	-1

CAPITAL: N/A	0	0	0	-0.25	0			0			0			0		
OPERATING: N/A	0	0	0	-0.25	0			0			0			0		
Calculations Applied	Override Autosum,															
Variance Reasons	Q1: Project Delays															
Corrective Actions	Q1:The project to be differed to next Quarter Q2:Q3: Q4:															
Comments	Q1:Started the procurement processes late Q2:Q3: Q4:															
Line Manager Comments																
Reference No	Planning Level	MSCOA Project					Key Performance Indicator			Evidence			Responsible Department		Responsible Person	
2.4.2	Activity	Maintenance of Mphe batho Library by December 2023					Number (1) of community library maintained by December 2023 (Mphe batho Library)			Q2: Completion Report			Community Development Services		Sports Manager	
UOM	Annual Plan	Quarter 1			Quarter 2			Quarter 3			Quarter 4			Fullterm		
		Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance
TARGET: Number	1	0	0	0	1	0	-1	0	0	0	0	0	0	1	0	-1

CAPITAL: N/A	0	0	0	-0.25	0			0			0			0		
OPERATING: N/A	0	0	0	-0.25	0			0			0			0		
Calculations Applied	Override Autosum,															
Variance Reasons																
Corrective Actions	Q1: Q2:Q3: Q4:															
Comments	Q1: Q2:Q3: Q4:															
Line Manager Comments																
Reference No	Planning Level	MSCOA Project					Key Performance Indicator			Evidence			Responsible Department		Responsible Person	
2.4.3	Activity	Maintenance of Lucas Modise Library by March 2024					Number (1) of community library maintained by march 2024 (Lucas Modise Library)			Q3: Completion Report			Community Development Services		Sports Manager	
UOM	Annual Plan	Quarter 1			Quarter 2			Quarter 3			Quarter 4			Fullterm		
		Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance
TARGET: Number	1	0	0	0	0	0	0	1	1	0	0	1	1	1	1	0

CAPITAL: N/A	0	0	0	-0.25	0			0			0			0		
OPERATING: N/A	0	0	0	-0.25	0			0			0			0		
Calculations Applied	Override Autosum,															
Variance Reasons																
Corrective Actions	Q1: Q2:Q3: Q4:															
Comments	Q1: Q2:Q3: Q4:															
Line Manager Comments																
Reference No	Planning Level	MSCOA Project					Key Performance Indicator				Evidence			Responsible Department		Responsible Person
2.4.4	Activity	Maintenance of Legkraal Library by June 2024					Number (1) of community library maintained by june 2024 (Legkraal Library)				Q4: Completion Report			Community Development Services		Sports Manager
UOM	Annual Plan	Quarter 1			Quarter 2			Quarter 3			Quarter 4			Fullterm		
		Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance
TARGET: Number	1	0	0	0	0	0	0	0	0	0	1	1	0	1	1	0

CAPITAL: N/A	0	0	0	-0.25	0			0			0			0		
OPERATING: N/A	0	0	0	-0.25	0			0			0			0		
Calculations Applied	Override Autosum,															
Variance Reasons																
Corrective Actions	Q1: Q2:Q3: Q4:															
Comments	Q1: Q2:Q3: Q4:															
Line Manager Comments																
Output		Community safety and resilience promoted by June 2024														
Reference No	Planning Level	MSCOA Project			Key Performance Indicator			Evidence			Responsible Department			Responsible Person		
2.5.1	Activity	Traffic Officials Uniform procured by June 2024			Percentage (100) procurement of Traffic Officials Uniform by June 2024			Q4: Delivery Notes			Transport and Public Safety			Transport and Public Safety Facilitator		
UOM	Annual Plan	Quarter 1			Quarter 2			Quarter 3			Quarter 4			Fullterm		
		Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance

TARGET: Percentage	100	0	0	0	0	-100	-100	0	0	0	100	100	0	100	100	0
CAPITAL: N/A	0	0	0	-25	0			0			0			0		
OPERATING: N/A	0	0	0	-25	0			0			0			0		
Calculations Applied	Override Autosum,															
Variance Reasons	Q1: Project Delays Q2: Project Delays															
Corrective Actions	Q1:To wait for HR department to finalise recruitment process Q2:To wait for the HR department to finalize the recruitment processQ3: Q4:															
Comments	Q1:Project not yet started, because traffic officials are not appointed yet. Q2:The project has not yet started, because traffic officials are not appointed yet.Q3: Q4:															
Line Manager Comments																
Reference No	Planning Level	MSCOA Project			Key Performance Indicator			Evidence			Responsible Department			Responsible Person		
2.5.2	Activity	Design and implement community safety programmes in collaboration with other Security Cluster agencies in the fight against crime.			Number (4) of community safety forums meetings held by June 2024			Q1-Q4: Safety & resilience initiatives implementation records, attendance registers			Transport and Public Safety			Transport and Public Safety Facilitator		
UOM	Annual Plan	Quarter 1			Quarter 2			Quarter 3			Quarter 4			Fullterm		
		Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance

TARGET: Number	4	1	1	0	1	1	0	1	1	0	1	1	0	4	4	0
CAPITAL: N/A	0	0	0	-1	0			0			0			0		
OPERATING: N/A	0	0	0	-1	0			0			0			0		
Calculations Applied	Override Autosum, Progressive Indicator,															
Variance Reasons																
Corrective Actions	Q1: Q2:NoneQ3: Q4:															
Comments	Q1: Q2:NoneQ3: Q4:															
Line Manager Comments																
Reference No	Planning Level	MSCOA Project				Key Performance Indicator			Evidence			Responsible Department		Responsible Person		
2.5.4	Activity	Design and implement community safety programmes in collaboration with other Security Cluster agencies in the fight against crime.				Number (2) Easter Arrive Alive Campaigns by April 2024 events.			Q4: Safety & resilience initiatives implementation records, attendance registers			Transport and Public Safety		Transport and Public Safety Facilitator		
UOM	Annual Plan	Quarter 1			Quarter 2			Quarter 3			Quarter 4			Fullterm		
		Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance

TARGET: Number	2	0	0	0	0	1	1	0	1	1	2	0	-2	2	0	-2
CAPITAL: N/A	0	0	0	-0.5	0			0			0			0		
OPERATING: N/A	0	0	0	-0.5	0			0			0			0		
Calculations Applied	Override Autosum, Progressive Indicator,															
Variance Reasons																
Corrective Actions	Q1: Q2:NoneQ3: Q4:															
Comments	Q1: Q2:NoneQ3: Q4:															
Line Manager Comments																
Reference No	Planning Level	MSCOA Project				Key Performance Indicator				Evidence			Responsible Department		Responsible Person	
2.5.5	Activity	Procurement of Speedometer Camera by June 2024				Number (1) of speedometer cameras procured by June 2024				Q4: Procurement records/ Delivery Note			Transport and Public Safety		Transport and Public Safety Facilitator	
UOM	Annual Plan	Quarter 1			Quarter 2			Quarter 3			Quarter 4			Fullterm		
		Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance

TARGET: Number	1	0	0	0	0	0	0	0	0	0	1	1	0	100	100	0
CAPITAL: Capex	200000	0	0	-0.25	0			0			0			0		
OPERATING: N/A	0	0	0	-0.25	0			0			0			0		
Calculations Applied	Override Autosum,															
Variance Reasons																
Corrective Actions	Q1: Q2:Not AchievedQ3: Q4:															
Comments	Q1: Q2:Delay to Supply ChainQ3: Q4:															
Line Manager Comments																
Output	Health awareness campaigns conducted by June 2024															
Reference No	Planning Level	MSCOA Project				Key Performance Indicator				Evidence				Responsible Department	Responsible Person	
2.6.1	Activity	Health awareness conducted by June 2024				Number (14) Health awareness conducted by June 2024				Q1-Q4: Attendance Registers				Community Development Services	Health Officer	
UOM		Quarter 1				Quarter 2				Quarter 3				Quarter 4		Fullterm

	Annual Plan	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	
TARGET: Number	14	4	3	-1	3	3	0	4	4	0	3	3	0	14	13	-1	
CAPITAL: N/A	0	0	0	-3.5	0			0			0			0			
OPERATING: N/A	0	0	0	-3.5	0			0			0			0			
Calculations Applied	Override Autosum, Progressive Indicator,																
Variance Reasons																	
Corrective Actions	Q1: Q2:NoneQ3: Q4:																
Comments	Q1: Q2:NoneQ3: Q4:																
Line Manager Comments																	
Reference No	Planning Level	MSCOA Project				Key Performance Indicator				Evidence				Responsible Department		Responsible Person	
2.6.2	Activity	Sector Department Meeting held by June 2024				Number (20) of Sector Department Meeting held by June 2024				Q1-Q4: Attendance Registers & Database				Community Development Services		Health Officer	
UOM		Quarter 1			Quarter 2			Quarter 3			Quarter 4			Fullterm			

	Annual Plan	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance
TARGET: Number	20	5	2	-3	5	5	0	5	5	0	5	5	0	20	17	-3
CAPITAL: N/A	0	0	0	-5	0			0			0			0		
OPERATING: N/A	0	0	0	-5	0			0			0			0		
Calculations Applied	Override Autosum, Progressive Indicator,															
Variance Reasons																
Corrective Actions	Q1: Q2:NoneQ3: Q4:															
Comments	Q1: Q2:NoneQ3: Q4:															
Line Manager Comments																

Moretele Local Municipality

**2023/2024
SDBIP and IDP Working Document**

Human Resource and Cooperate services

National Outcome		National Outcome Responsive, Accountable, Effective And Efficient Local Government System														
NDP Chapters		Chapter 4: Economic Infrastructure Chapter 8: Human Settlements Chapter 12: Building Safer Communities Chapter 13: Building a capable state Chapter 14: Promoting accountability and fighting corruption														
Municipal Strategic Objectives		To promote and enhance professional institutional development and transformation through improved human resources systems and technology														
Strategic Goals		SG HR & CS: To promote and enhance professional institutional development and transformation through improved human resources systems and technology														
Key Performance Area		Institutional Development and Transformation														
Outcome		To promote and enhance professional institutional development and transformation through improved human resources systems and technology														
Reference No	Planning Level	MSCOA Project			Key Performance Indicator			Evidence			Responsible Department			Responsible Person		
1.1	Output	Workplace Skills Plan implemented to promote employee development and professional growth by June 2024			Percentage (100) implementation of Workplace Skills Plan initiatives by June 2024			Q1-Q4: Attendance registers, WSP, results and Proof of payments			Human Resources and Corporate Services			Director Human Resource and Corporate Services		
UOM	Annual Plan	Quarter 1			Quarter 2			Quarter 3			Quarter 4			Fullterm		
		Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance

TARGET: Percentage	100	25	25	0	50	50	0	75	75	0	100	100	0	100	100	0
CAPITAL: Capex	2189288.23	0	0	-62.5	0			0			0			0		
OPERATING: N/A	0	0	0	-62.5	0			0			0			0		
Calculations Applied	Override Autosum, Progressive Indicator,															
Variance Reasons																
Corrective Actions	Q1: Q2:Q3: Q4:															
Comments	Q1: Q2:Q3: Q4:															
Line Manager Comments																
Reference No	Planning Level	MSCOA Project			Key Performance Indicator			Evidence			Responsible Department			Responsible Person		
1.2	Output	Professional developmental capability of the institution enhanced by June 2024			Percentage (100) implementation of planned institutional developmental capability initiatives by June 2024			Q1-Q4: Recruitment Reports			Human Resources and Corporate Services			Director Human Resource and Corporate Services		
UOM	Annual Plan	Quarter 1			Quarter 2			Quarter 3			Quarter 4			Fullterm		
		Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance

TARGET: Percentage	100	25	25	0	50	50	0	75	75	0	100	100	0	100	100	0
CAPITAL: Capex	0	0	0	-62.5	0			0			0			0		
OPERATING: N/A	0	0	0	-62.5	0			0			0			0		
Calculations Applied	Override Autosum, Progressive Indicator,															
Variance Reasons																
Corrective Actions	Q1: Q2:Q3: Q4:															
Comments	Q1: Q2:Q3: Q4:															
Line Manager Comments																
Reference No	Planning Level	MSCOA Project				Key Performance Indicator			Evidence			Responsible Department		Responsible Person		
1.3	Output	Effective HR Administration and Management by June 2024				Percentage (100) implementation of planned HR Administration and Management initiatives by June 2024			Q1-Q4: Approved Policies by Council and Implementation Progress report			Human Resources and Corporate Services		Director Human Resource and Corporate Services		
UOM	Annual Plan	Quarter 1			Quarter 2			Quarter 3			Quarter 4			Fullterm		
		Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance

TARGET: Percentage	100	25	0	-25	50	0	-50	75	75	0	100	100	0	100	100	0
CAPITAL: N/A	0	0	0	-62.5	0			0			0			0		
OPERATING: N/A	0	0	0	-62.5	0			0			0			0		
Calculations Applied	Override Autosum, Progressive Indicator,															
Variance Reasons	Q1: Carry Over Q2: Carry Over Q3: Performance Delivery															
Corrective Actions	Q1:The Policies will be taken to Council for consideration in the Second Quarter Ordinary sitting Q2:Policies will be submitted to Council by end of March 2024Q3:All previous KPI's were achieved in Quarter 3 Q4:															
Comments	Q1:Stakeholder participation on the comments to be incorporated into the Policy delayed Q2:Labour Union Stakeholder participation on the Policies delayed incorporation of comments for finalisation of the PolicyQ3:The KPI was not achieved in the first two quarters and achieved in Quarter 3 Q4:															
Line Manager Comments																
Reference No	Planning Level	MSCOA Project				Key Performance Indicator				Evidence			Responsible Department		Responsible Person	
1.3.A	Output	Effective HR Administration and Management by June 2024				Number (12) of HR Policies Reviewed, and approved by Council by June 2024				Q4: Consultation Minutes and Attendance Registers			Human Resources and Corporate Services		Director Human Resource and Corporate Services	
UOM		Quarter 1			Quarter 2			Quarter 3			Quarter 4			Fullterm		

	Annual Plan	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	
TARGET: Number	12	0	0	0	0	0	0	0	0	0	12	12	0	12	12	0	
CAPITAL: N/A	0	0	0	-3	0			0			0			0			
OPERATING: N/A	0	0	0	-3	0			0			0			0			
Calculations Applied	Override Autosum, Progressive Indicator,																
Variance Reasons																	
Corrective Actions	Q1: Q2:Indicators and Evidence are not aligned, and need to be corrected during the adjustment processesQ3: Q4:																
Comments	Q1: Q2: Misalignment of Indicators and EvidenceQ3: Q4:																
Line Manager Comments																	
Reference No	Planning Level	MSCOA Project				Key Performance Indicator				Evidence				Responsible Department		Responsible Person	
1.3.D	Output	Effective HR Administration and Management by June 2024				Percentage (100) Implementation of Staff Indaba Resolutions by June 2024				Q13-Q4: Staff Indaba recommendations Implementation Progress Reports				Human Resources and Corporate Services		Human Resource Manager	

UOM	Annual Plan	Quarter 1			Quarter 2			Quarter 3			Quarter 4			Fullterm		
		Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance
TARGET: Percentage	100	0	0	0	100	0	-100	0	0	0	0	0	0	0	0	0
CAPITAL: N/A	0	0	0	-25	0			0			0			0		
OPERATING: N/A	0	0	0	-25	0			0			0			0		
Calculations Applied	Override Autosum, Progressive Indicator,															
Variance Reasons	Q1: Carry Over Q2: Priority Shifting															
Corrective Actions	Q1:To be implemented before June 2024 Q2:Management and Labour Movement agreed for project removal altogetherQ3: Q4:															
Comments	Q1:Not Achieved Q2:The Labour Representatives could not agree on the project implementation deliverablesQ3: Q4:Not achieved															
Line Manager Comments																
Reference No	Planning Level	MSCOA Project					Key Performance Indicator			Evidence			Responsible Department		Responsible Person	
1.3.B	Output	Effective HR Administration and Management by June 2024					Number (1) of Staff Indabas conducted by September 2023			Q1: Attendance register and staff Indaba recommendations Implementation Progress Report			Human Resources and Corporate Services		Director Human Resource and Corporate Services	

UOM	Annual Plan	Quarter 1			Quarter 2			Quarter 3			Quarter 4			Fullterm		
		Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance
TARGET: Number	1	1	0	-1	0	0	0	0	0	0	0	0	0	1	0	-1
CAPITAL: N/A	0	0	0	-0.25	0			0			0			0		
OPERATING: N/A	0	0	0	-0.25	0			0			0			0		
Calculations Applied	Override Autosum, Reduction Indicator,															
Variance Reasons	Q1: Time Q4: Unplanned															
Corrective Actions	Q1:Mini Departmental and employee category staff indabas to be held by end December 2023 Q2:Q3: Q4:															
Comments	Q1:The KPA will be broken down into segments toward overall objective Q2:Q3: Q4:															
Line Manager Comments																
Reference No	Planning Level	MSCOA Project				Key Performance Indicator				Evidence			Responsible Department		Responsible Person	
1.3.C	Output	Effective HR Administration and Management by June 2024				Percentage (100) of Staff Indaba Consolidated Resolutions approved by Management by December 2023				Q2: Attendance register and staff Indaba recommendations Implementation Progress Report			Human Resources and Corporate Services		Human Resource Manager	

UOM	Annual Plan	Quarter 1			Quarter 2			Quarter 3			Quarter 4			Fullterm		
		Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance
TARGET: Percentage	100	0	0	0	0	0	0	50	0	-50	100	0	-100	100	0	-100
CAPITAL: N/A	0	0	0	-37.5	0			0			0			0		
OPERATING: N/A	0	0	0	-37.5	0			0			0			0		
Calculations Applied	Override Autosum, Progressive Indicator,															
Variance Reasons	Q1: Carry Over Q2: External FactorsQ4: Carry Over															
Corrective Actions	Q1:To be done by June 2024 Q2:TO BE DONE BY JUNE 2024Q3: Q4:															
Comments	Q1:Not Achieved Q2:Not AchievedQ3: Q4:Not applicable															
Line Manager Comments																
Reference No	Planning Level	MSCOA Project				Key Performance Indicator				Evidence			Responsible Department		Responsible Person	
1.4	Output	Maintenance of Municipal Offices by June 2024				Percentage (100) of Municipal Offices that are maintained by June 2024				Q1-Q3: Maintenance/Delivery Reports/Note			Human Resources and Corporate Services		Director Human Resource and Corporate Services	

UOM	Annual Plan	Quarter 1			Quarter 2			Quarter 3			Quarter 4			Fullterm		
		Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance
TARGET: Percentage	100	25	0	-25	75	0	-75	100	0	-100	0	0	0	100	0	-100
CAPITAL: Capex	300000	0	0	-50	0			0			0			0		
OPERATING: N/A	0	0	0	-50	0			0			0			0		
Calculations Applied	Override Autosum, Progressive Indicator,															
Variance Reasons	Q1: Priority Shifting Q2: Priority Shifting Q3: Priority Shifting Q4: Unplanned															
Corrective Actions	Q1:Moved to next financial year to IDS Department who will manage maintenance of all buildings Q2:Moved to next financial year to IDS Department who will manage maintenance of all buildingsQ3:The KPI was moved to next financial year to the IDS which will be responsible for maintenance of buildings Q4:															
Comments	Q1:The building was not occupied therefore maintenance was no longer a priority Q2:The building was not occupied therefore maintenance was no longer a priorityQ3:The building was not occupied therefor maintenance was no longer necessary Q4:															
Line Manager Comments																
Reference No	Planning Level	MSCOA Project					Key Performance Indicator					Evidence			Responsible Department	Responsible Person

1.5	Output	Service and governance systems improved through Information and communication technology by June 2024	Percentage (100) implementation of planned information and communication technology initiatives by June 2024			Q1-Q4: Compliance Certificates reports			Human Resources and Corporate Services			Director Human Resource and Corporate Services				
UOM	Annual Plan	Quarter 1			Quarter 2			Quarter 3			Quarter 4			Fullterm		
		Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance
TARGET: Percentage	100	25	25	0	50	50	0	75	75	0	100	100	0	100	100	0
CAPITAL: Capex	7000000	0	0	-62.5	0			0			0			0		
OPERATING: N/A	0	0	0	-62.5	0			0			0			0		
Calculations Applied	Override Autosum, Progressive Indicator,															
Variance Reasons																
Corrective Actions	Q1:None Q2:Q3: Q4:															
Comments	Q1:None Q2:Q3: Q4:															
Line Manager Comments																
Reference No	Planning Level	MSCOA Project			Key Performance Indicator			Evidence			Responsible Department		Responsible Person			

1.6	Output	Security and access control provided by June 2024	Percentage (100) provision of security and access control services by June 2024	Q1-Q4: SLA and monthly security reports and OB incidents entries	Human Resources and Corporate Services	Director Human Resource and Corporate Services										
UOM	Annual Plan	Quarter 1			Quarter 2			Quarter 3			Quarter 4			Fullterm		
		Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance
TARGET: Percentage	100	25	25	0	50	50	0	75	75	0	100	100	0	100	100	0
CAPITAL: Capex	31000000	0	0	-62.5	0			0			0			0		
OPERATING: N/A	0	0	0	-62.5	0			0			0			0		
Calculations Applied	Override Autosum, Progressive Indicator,															
Variance Reasons																
Corrective Actions	Q1:None Q2:Q3: Q4:															
Comments	Q1:None Q2:Q3: Q4:															
Line Manager Comments																
Reference No	Planning Level	MSCOA Project				Key Performance Indicator				Evidence			Responsible Department		Responsible Person	

1.7	Output	Enhanced measures and systems that creates safe working condition as prescribed for in OHSA/COIDA by June 2024	Percentage (100) implementation of planned OHSA/COIDA related initiatives by June 2024			Q1-Q4: Surveillance Reports & Risk Assessment Reports Q3: Delivery Notes			Human Resources and Corporate Services			Director Human Resource and Corporate Services				
UOM	Annual Plan	Quarter 1			Quarter 2			Quarter 3			Quarter 4			Fullterm		
		Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance
TARGET: Percentage	100	25	25	0	50	50	0	75	75	0	100	100	0	100	100	0
CAPITAL: Capex	1244329.5	0	0	-62.5	0			0			0			0		
OPERATING: N/A	0	0	0	-62.5	0			0			0			0		
Calculations Applied	Override Autosum, Progressive Indicator,															
Variance Reasons																
Corrective Actions																
Comments																
Line Manager Comments																
Reference No	Planning Level	MSCOA Project			Key Performance Indicator			Evidence			Responsible Department			Responsible Person		

1.8	Output	Procurement/Leasing of New Fleet by December 2023	Percentage (100) of planned Procurement/Leasing of New Fleet December 2023					Q1 & Q2: Council Resolution Payments/Lease Approval reports Delivery Notes				Human Resources and Corporate Services		Director Human Resource and Corporate Services		
UOM	Annual Plan	Quarter 1			Quarter 2			Quarter 3			Quarter 4			Fullterm		
		Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance
TARGET: Percentage	100	50	50	0	100	100	0	0	0	0	0	0	0	0	0	0
CAPITAL: Capex	5000000	0	0	-37.5	0			0			0			0		
OPERATING: N/A	0	0	0	-37.5	0			0			0			0		
Calculations Applied	Override Autosum, Progressive Indicator,															
Variance Reasons	Q4: Unplanned															
Corrective Actions	Q1: Q2:Q3: Q4:															
Comments	Q1: Q2:AchievedQ3: Q4:															
Line Manager Comments																
Output		Workplace Skills Plan implemented to promote employee development and professional growth by June 2024														

Reference No	Planning Level	MSCOA Project			Key Performance Indicator			Evidence			Responsible Department			Responsible Person		
1.1.1	Activity	100% Implementation of WSP by June 2024			Percentage (100) Implementation of 2023/2024 WSP by June 2024			Q1-Q4: Attendance registers, Proof of payments & Certificate			Human Resources and Corporate Services			Human Resource and Development Manager		
UOM	Annual Plan	Quarter 1			Quarter 2			Quarter 3			Quarter 4			Fullterm		
		Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance
TARGET: Percentage	100	25	25	0	50	50	0	75	75	0	100	100	0	100	100	0
CAPITAL: N/A	0	0	0	-62.5	0			0			0			0		
OPERATING: N/A	0	0	0	-62.5	0			0			0			0		
Calculations Applied	Override Autosum, Progressive Indicator,															
Variance Reasons																
Corrective Actions																
Comments																
Line Manager Comments																

Reference No	Planning Level	MSCOA Project			Key Performance Indicator			Evidence			Responsible Department			Responsible Person		
1.1.2	Activity	Compilation of 2024-25 WSP/ATR for submission to LGSETA by June 2024			Number (1) of 2024-25 WSP/ATR compiled by June 2024			Q4: Proof of Submission and WSP report			Human Resources and Corporate Services			Human Resource and Development Manager		
UOM	Annual Plan	Quarter 1			Quarter 2			Quarter 3			Quarter 4			Fullterm		
		Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance
TARGET: Number	1	0	0	0	0	0	0	0	0	0	1	1	0	1	1	0
CAPITAL: N/A	0	0	0	-0.25	0			0			0			0		
OPERATING: N/A	0	0	0	-0.25	0			0			0			0		
Calculations Applied	Override Autosum,															
Variance Reasons																
Corrective Actions	Q1: Q2:Q3: Q4:none															
Comments	Q1: Q2:Q3: Q4:															
Line Manager Comments																

Reference No	Planning Level	MSCOA Project			Key Performance Indicator			Evidence			Responsible Department			Responsible Person		
1.1.3	Activity	Submission of 2024-25 WSP to LGSETA for approval by June 2024			Number (1) of 2024-25 WSP submitted to LGSETA for approval by June 2024			Q4: WSP & Submission Record			Human Resources and Corporate Services			Human Resource and Development Manager		
UOM	Annual Plan	Quarter 1			Quarter 2			Quarter 3			Quarter 4			Fullterm		
		Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance
TARGET: Number	1	0	0	0	0	0	0	0	0	0	1	1	0	1	1	0
CAPITAL: N/A	0	0	0	-0.25	0			0			0			0		
OPERATING: N/A	0	0	0	-0.25	0			0			0			0		
Calculations Applied	Override Autosum,															
Variance Reasons																
Corrective Actions	Q1: Q2:Q3: Q4:															
Comments	Q1: Q2:Q3: Q4:															
Line Manager Comments																

Reference No	Planning Level	MSCOA Project			Key Performance Indicator			Evidence			Responsible Department			Responsible Person		
1.1.4	Activity	Compilation & Submission of WSP/ATR to LGSETA by June 2024			Percentage (100) of compilation & submission of WSP/ATR to LGSETA by June 2024			Q4: Proof of Submission and WSP report			Human Resources and Corporate Services			Human Resource and Development Manager		
UOM	Annual Plan	Quarter 1			Quarter 2			Quarter 3			Quarter 4			Fullterm		
		Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance
TARGET: Percentage	100	0	0	0	0	0	0	0	0	0	100	100	0	100	100	0
CAPITAL: N/A	0	0	0	-25	0			0			0			0		
OPERATING: N/A	0	0	0	-25	0			0			0			0		
Calculations Applied	Override Autosum, Reduction Indicator,															
Variance Reasons																
Corrective Actions	Q1: Q2:Q3: Q4:															
Comments	Q1: Q2:Q3: Q4:															
Line Manager Comments																

Output		Professional developmental capability of the institution enhanced by June 2024														
Reference No	Planning Level	MSCOA Project			Key Performance Indicator			Evidence			Responsible Department			Responsible Person		
1.2.1	Activity	Recruitment and appointments on vacant funded posts by June 2024			Percentage (100) of vacant budgeted posts filled by June 2024			Q1-Q4: Recruitment Reports			Human Resources and Corporate Services			Human Resource Manager		
UOM	Annual Plan	Quarter 1			Quarter 2			Quarter 3			Quarter 4			Fullterm		
		Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance
TARGET: Percentage	100	25	25	0	50	50	0	75	75	0	100	100	0	100	100	0
CAPITAL: N/A	0	0	0	-62.5	0			0			0			0		
OPERATING: N/A	0	0	0	-62.5	0			0			0			0		
Calculations Applied	Override Autosum, Progressive Indicator,															
Variance Reasons	Q1: Over Achieved Q2: Over Achieved Q3: Over Achieved															
Corrective Actions	Q1:N/A Q2:N/AQ3: Q4:															
Comments	Q1:Achieved Q2:AchievedQ3: Q4:															

Line Manager Comments																
Output		Maintenance of Municipal Offices by June 2024														
Reference No	Planning Level	MSCOA Project			Key Performance Indicator			Evidence			Responsible Department			Responsible Person		
1.4.1	Activity	Provision and maintenance of Safe and Conductive working environment by June 2024			Number (4) of Municipal Buildings maintained by March 2024			Q1-Q3: Maintenance/Delivery Reports/Note			Human Resources and Corporate Services			Council Support Manager		
UOM	Annual Plan	Quarter 1			Quarter 2			Quarter 3			Quarter 4			Fullterm		
		Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance
TARGET: Number	4	1	0	-1	2	0	-2	1	0	-1	0	0	0	0	0	0
CAPITAL: N/A	0	0	0	-1	0			0			0			0		
OPERATING: N/A	0	0	0	-1	0			0			0			0		
Calculations Applied	Override Autosum, Progressive Indicator,															
Variance Reasons	Q1: Carry Over Q2: Performance Delivery Q3: Performance Delivery Q4: Financial Resources															
Corrective Actions	Q1:To be included in the next financial year by IDS for all buildings maintenance Q2:To be included in the next financial year by IDS for all buildings maintenanceQ3:To be included in the next financial year by IDS for all buildings maintenance Q4:															

Comments		Q1:Project scope was above HR Competency Q2:Scope was above HR competencyQ3:Project scope was above HR competence Q4:														
Line Manager Comments																
Reference No	Planning Level	MSCOA Project			Key Performance Indicator			Evidence			Responsible Department			Responsible Person		
1.4.2	Activity	Procurement of Mayor's Boardroom Furniture by December 2023			Percentage (100) of prioritised Mayor's Boardroom furniture procured by December 2023			Q2: Delivery Notes			Human Resources and Corporate Services			Council Support Manager		
UOM	Annual Plan	Quarter 1			Quarter 2			Quarter 3			Quarter 4			Fullterm		
		Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance
TARGET: Percentage	100	0	0	0	100	100	0	0	0	0	0	0	0	100	100	0
CAPITAL: Capex	150000	0	0	-25	0			0			0			0		
OPERATING: N/A	0	0	0	-25	0			0			0			0		
Calculations Applied	Override Autosum,															
Variance Reasons	Q1: Equipment Q3: Financial Resources Q4: Unplanned															
Corrective Actions	Q1: Q2:Q3: Q4:															

Comments		Q1:Awaiting of the furniture to be delivered. Q2:Q3: Q4:Was completed by the 2nd Q														
Line Manager Comments																
Reference No	Planning Level	MSCOA Project			Key Performance Indicator			Evidence			Responsible Department			Responsible Person		
1.4.3	Activity	Procurement of Aircon for the remaining offices in the Municipality by June 2024			Percentage (100) Installation of Aircon by June 2024			Q3 - Q4 Delivery notes			Human Resources and Corporate Services			Council Support Manager		
UOM	Annual Plan	Quarter 1			Quarter 2			Quarter 3			Quarter 4			Fullterm		
		Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance
TARGET: Percentage	100	25	0	-25	50	0	-50	25			0			100	0	-100
CAPITAL: N/A	0	0	0	0	0	0	0	0			0			0	0	0
OPERATING: N/A	0	0	0	0	0	0	0	0			0			0	0	0
Calculations Applied		Cumulative Indicator														
Variance Reasons		Delay in procurement														
Corrective Actions		Refers to the next quarter														

Comments																
Line Manager Comments																
Reference No	Planning Level	MSCOA Project			Key Performance Indicator			Evidence			Responsible Department			Responsible Person		
1.4.4	Activity	Installation of Offices Ceiling and the Municipal Hall By June 2024			Percentage (100) installation of the office and the Municipality Hall ceiling by June 2024			Q3-Q4 Delivery notes			Human Resources and Corporate Services			Council Support Manager		
UOM	Annual Plan	Quarter 1			Quarter 2			Quarter 3			Quarter 4			Fullterm		
		Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance
TARGET: Percentage	100	25	0	-25	50	0	-50	25			0			100	0	-100
CAPITAL: N/A	0	0	0	0	0	0	0	0			0			0	0	0
OPERATING: N/A	0	0	0	0	0	0	0	0			0			0	0	0
Calculations Applied	Progressive Indicator,															
Variance Reasons	Delay in procurement															
Corrective Actions	Refer to next financial year															

Comments																
Line Manager Comments																
Reference No	Planning Level	MSCOA Project			Key Performance Indicator			Evidence			Responsible Department			Responsible Person		
1.4.5	Activity	Installation of floor tiles for the Municipal Hall By June 2024			Percentage (100) installation of the office and the Municipality Hall ceiling by June 2024			Q3 -Q4 Delivery notes			Human Resources and Corporate Services			Council Support Manager		
UOM	Annual Plan	Quarter 1			Quarter 2			Quarter 3			Quarter 4			Fullterm		
		Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance
TARGET: Percentage	100	25	0	-25	50	0	-50	25			0			100	0	-100
CAPITAL: N/A	0	0	0	0	0	0	0	0			0			0	0	0
OPERATING: N/A	0	0	0	0	0	0	0	0			0			0	0	0
Calculations Applied		Progressive Indicator,														
Variance Reasons																
Corrective Actions																

Comments																
Line Manager Comments																
Output		Service and governance systems improved through Information and communication technology by June 2024														
Reference No	Planning Level	MSCOA Project			Key Performance Indicator			Evidence			Responsible Department			Responsible Person		
1.5.1	Activity	Software compliance and continuity through 100% Compliance on Existing ICT Software & hardware contracts and services by June 2023			Percentage (100) completion of the procurement of software licenses. (Sever-room monitoring system, Anti-virus, Adobe, Helpdesk and Backups by September 2023			Q1: Compliance Certificates reports			Human Resources and Corporate Services			Information Technology Manager		
UOM	Annual Plan	Quarter 1			Quarter 2			Quarter 3			Quarter 4			Fullterm		
		Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance
TARGET: Percentage	100	100	100	0	0	0	0	0	80	80	0	100	0	100	100	0
CAPITAL: N/A	0	0	0	-25	0			0			0			0		
OPERATING: N/A	0	0	0	-25	0			0			0			0		
Calculations Applied		Override Autosum,														

Variance Reasons	Q3: Accountability Changed Q4: Unplanned
Corrective Actions	Q1:Target moved to Q2 Q2:Q3: Q4:
Comments	Q1:Draft tender document submitted to specification committee Q2:Q3:Not all software are procured Q4:
Line Manager Comments	

Reference No	Planning Level	MSCOA Project			Key Performance Indicator			Evidence			Responsible Department			Responsible Person		
1.5.4	Activity	Software compliance and continuity through 100% Compliance on Existing ICT Software & hardware contracts and services by June 2023			Percentage (100) Testing and updates of all systems by June 2024			Q4: Compliance Certificates reports			Human Resources and Corporate Services			Information Technology Manager		
UOM	Annual Plan	Quarter 1			Quarter 2			Quarter 3			Quarter 4			Fullterm		
		Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance
TARGET: Percentage	100	0	0	0	0	0	0	0	100	100	100	100	0	100	100	0
CAPITAL: N/A	0	0	0	-25	0			0			0			0		
OPERATING: N/A	0	0	0	-25	0			0			0			0		
Calculations Applied	Override Autosum, Progressive Indicator,															

Variance Reasons																
Corrective Actions		Q1: Q2:Q3: Q4:														
Comments		Q1: Q2:Q3:Completed Q4:														
Line Manager Comments																
Reference No	Planning Level	MSCOA Project			Key Performance Indicator			Evidence			Responsible Department			Responsible Person		
1.5.2	Activity	Software compliance and continuity through 100% Compliance on Existing ICT Software & hardware contracts and services by June 2023			Percentage (100) completion of the Appointment of Service Provider by end of December 2023			Q2: Appointment Letter & Minutes			Human Resources and Corporate Services			Information Technology Manager		
UOM	Annual Plan	Quarter 1			Quarter 2			Quarter 3			Quarter 4			Fullterm		
		Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance
TARGET: Percentage	100	0	0	0	100	100	0	0	0	0	0	0	0	100	100	0
CAPITAL: N/A	0	0	0	-25	0			0			0			0		
OPERATING: N/A	0	0	0	-25	0			0			0			0		
Calculations Applied		Override Autosum,														

Variance Reasons	Q4: Unplanned																
Corrective Actions	Q1: Q2:Q3: Q4:																
Comments	Q1: Q2:Q3: Q4:																
Line Manager Comments																	
Reference No	Planning Level	MSCOA Project						Key Performance Indicator			Evidence			Responsible Department		Responsible Person	
1.5.3	Activity	Software compliance and continuity through 100% Compliance on Existing ICT Software & hardware contracts and services by June 2023						Percentage (100) completion of installation and activation of all Software by March 2024			Q3:" Compliance Certificates reports			Human Resources and Corporate Services		Information Technology Manager	
UOM	Annual Plan	Quarter 1			Quarter 2			Quarter 3			Quarter 4			Fullterm			
		Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	
TARGET: Percentage	100	0	0	0	0	0	0	100	100	0	0	100	100	100	100	0	
CAPITAL: N/A	0	0	0	-25	0			0			0			0			
OPERATING: N/A	0	0	0	-25	0			0			0			0			
Calculations Applied	Override Autosum,																

Variance Reasons	Q3: Accountability Changed Q4: Unplanned
Corrective Actions	Q1: Q2:Q3: Q4:
Comments	Q1: Q2:Q3:All software licenses are active Q4:
Line Manager Comments	

Reference No	Planning Level	MSCOA Project			Key Performance Indicator			Evidence			Responsible Department			Responsible Person		
1.5.5	Activity	Software compliance and continuity through 100% Compliance on Existing ICT Software & hardware contracts and services by June 2023			Number (1) of Website maintained by September 2023			Q1: Appointment Letter & Maintenance/ Completion Report			Human Resources and Corporate Services			Information Technology Manager		
UOM	Annual Plan	Quarter 1			Quarter 2			Quarter 3			Quarter 4			Fullterm		
		Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance
TARGET: Number	1	1	0	-1	0	0	0	0	100	100	0	0	0	100	100	0
CAPITAL: N/A	0	0	0	-0.25	0			0			0			0		
OPERATING: N/A	0	0	0	-0.25	0			0			0			0		
Calculations Applied	Override Autosum,															

Variance Reasons	Q1: Project Delays Q4: Unplanned
Corrective Actions	Q1:Re-advert in the next quarter Q2:Q3: Q4:
Comments	Q1:Service Provider appointment delayed Q2:Q3:Windows security updates is done Q4:
Line Manager Comments	

Reference No	Planning Level	MSCOA Project			Key Performance Indicator			Evidence			Responsible Department			Responsible Person		
1.5.6	Activity	Prepare consolidated quarterly ICT reports by June 2024			Number (4) of quarterly ICT reports consolidated and submitted by June 2024			Q1-Q4:Copies of the reports			Human Resources and Corporate Services			Information Technology Manager		
UOM	Annual Plan	Quarter 1			Quarter 2			Quarter 3			Quarter 4			Fullterm		
		Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance
TARGET: Number	4	1	1	0	1	1	0	1	1	0	1	1	0	4	4	0
CAPITAL: N/A	0	0	0	-1	0			0			0			0		
OPERATING: N/A	0	0	0	-1	0			0			0			0		
Calculations Applied	Override Autosum, Progressive Indicator,															

Variance Reasons	Q3: Accountability Changed
Corrective Actions	Q1: Q2:Q3: Q4:
Comments	Q1: Q2:Q3:We had only two meeting and the reports are attached. Q4:
Line Manager Comments	

Output Security and access control provided by June 2024

Reference No	Planning Level	MSCOA Project			Key Performance Indicator			Evidence			Responsible Department			Responsible Person		
1.6.1	Activity	Promotion of healthy working environment on institutional safeguard through 100% of security and access control provided. Secure municipal assets and buildings by June 2024			Percentage (100) of security and access control provided by June 2024			Q1: SLA and monthly security reports and OB incidents entries			Human Resources and Corporate Services			Security Manager		
UOM	Annual Plan	Quarter 1			Quarter 2			Quarter 3			Quarter 4			Fullterm		
		Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance
TARGET: Percentage	100	25	25	0	50	100	50	75	75	0	100	100	0	100	100	0
CAPITAL: N/A	0	0	0	-62.5	0			0			0			0		

OPERATING: N/A	0	0	0	-62.5	0			0			0			0				
Calculations Applied	Override Autosum, Progressive Indicator,																	
Variance Reasons																		
Corrective Actions																		
Comments																		
Line Manager Comments																		
Output	Enhanced measures and systems that creates safe working condition as prescribed for in OHSA/COIDA by June 2024																	
Reference No	Planning Level	MSCOA Project					Key Performance Indicator					Evidence			Responsible Department		Responsible Person	
1.7.1	Activity	Develop measures and systems that creates safe working conditions through the Compliance to occupational Health and safety standards by June 2024					Percentage (100) of compliance on occupational health and safety standards in all quarters by June 2024					Q1-Q4: Surveillance Reports & Risk Assessment Reports			Human Resources and Corporate Services		Human Resource Manager	
UOM	Annual Plan	Quarter 1			Quarter 2			Quarter 3			Quarter 4			Fullterm				
		Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance		
TARGET: Percentage	100	25	25	0	50	50	0	75	75	0	100	100	0	100	100	0		

CAPITAL: N/A	0	0	0	-62.5	0			0			0			0		
OPERATING: N/A	0	0	0	-62.5	0			0			0			0		
Calculations Applied	Override Autosum, Progressive Indicator,															
Variance Reasons	Q2: External Factors															
Corrective Actions	Q1: Q2:N/AQ3: Q4:															
Comments	Q1: Q2:AchievedQ3: Q4:															
Line Manager Comments																
Reference No	Planning Level	MSCOA Project			Key Performance Indicator			Evidence			Responsible Department			Responsible Person		
1.7.2	Activity	Develop measures and systems that creates safe working conditions through the Compliance to occupational Health and safety standards by June 2024			Percentage (100) completion of the procurement of PPE for Officials by September 2023			Q3: Delivery Notes			Human Resources and Corporate Services			Human Resource Manager		
UOM	Annual Plan	Quarter 1			Quarter 2			Quarter 3			Quarter 4			Fullterm		
		Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance

TARGET: Percentage	100	0	0	0	0	100	100	100	0	-100	0	0	0	100	100	0
CAPITAL: N/A	0	0	0	-25	0			0			0			0		
OPERATING: N/A	0	0	0	-25	0			0			0			0		
Calculations Applied	Override Autosum,															
Variance Reasons	Q2: External Factors															
Corrective Actions	Q1: Q2:N/AQ3: Q4:															
Comments	Q1: Q2:AchievedQ3: Q4:															
Line Manager Comments																
Output	Procurement/Leasing of New Fleet by December 2023															
Reference No	Planning Level	MSCOA Project				Key Performance Indicator				Evidence			Responsible Department		Responsible Person	
1.8.1	Activity	Council approval on Procurement/Lease of new fleet by end September 2023				Number (1) of Council Resolutions Payments/Lease by end September 2023				Q1: Council Resolution Payments/Lease Approval reports Delivery Notes			Human Resources and Corporate Services		Fleet Manager	
UOM		Quarter 1			Quarter 2			Quarter 3			Quarter 4			Fullterm		

	Annual Plan	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance		
TARGET: Number	1	1	1	0	0	0	0	0	1	0	0	0	0	100	100	0		
CAPITAL: N/A	0	0	0	-0.25	0			0			0			0				
OPERATING: N/A	0	0	0	-0.25	0			0			0			0				
Calculations Applied	Override Autosum,																	
Variance Reasons	Q1: Performance Delivery Q4: Unplanned																	
Corrective Actions	Q1: Q2:It was planned and actual percentage is a 100%Q3:Completed. Q4:Not applicable to these quarter.																	
Comments	Q1:Completed Q2:Q3:Completed. Q4:Not applicable to these quarter.																	
Line Manager Comments																		
Reference No	Planning Level	MSCOA Project					Key Performance Indicator					Evidence			Responsible Department		Responsible Person	
1.8.2	Activity	Appointment of Service Provider for the Procurement/Lease of New Fleet by end of December 2023					Percentage (100) completion of appointment of Service Provider for the Procurement/Lease of New Fleet by end of December 2023					Q2: Council Resolution Payments/Lease Approval reports Delivery Notes			Human Resources and Corporate Services		Fleet Manager	

UOM	Annual Plan	Quarter 1			Quarter 2			Quarter 3			Quarter 4			Fullterm		
		Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance
TARGET: Percentage	100	0	0	0	100	100	0	0	100	100	0	0	0	100	100	0
CAPITAL: N/A	0	0	0	-25	0			0			0			0		
OPERATING: N/A	0	0	0	-25	0			0			0			0		
Calculations Applied	Override Autosum,															
Variance Reasons	Q4: Unplanned															
Corrective Actions	Q1: Q2:Q3: Q4:Not planned for these quarter.															
Comments	Q1: Q2:Q3: Q4:Not planned for these quarter.															
Line Manager Comments																
Output	Maintenance and Repairs															

Moretele Local Municipality

**2023/2024
SDBIP and IDP Working Document**

Infrastructure Development Services

National Outcome	National Outcome Responsive, Accountable, Effective And Efficient Local Government System
NDP Chapters	Chapter 4: Economic Infrastructure Chapter 8: Human Settlements Chapter 12: Building Safer Communities Chapter 13: Building a capable state Chapter 14: Promoting accountability and fighting corruption
Municipal Strategic Objectives	To ensure access to sustainable services and infrastructure to all households
Strategic Goals	SG IDS: To optimise access to water services, To enhance human dignity through adequate sanitation, To promote and to ensure integrated and safe road networks, To ensure access to safe and habitable public facilities
Key Performance Area	Basic Services and Infrastructure Development
Outcome	To enhance human dignity through adequate sanitation

Reference No	Planning Level	MSCOA Project	Key Performance Indicator	Evidence	Responsible Department	Responsible Person
2.1	Output	Construction of ablution facilities in various wards (Ward 1, 6 & 7) by March 2024	Number (600) of VIP toilets constructed in Ward 1, Ward 6 & Ward 7 by March 2024	Q1: Appointment Letters & Minutes Q2: Progress reports Q3: Completion certificates, beneficiary lists & Happy letters	Infrastructure Development Services	Infrastructure Development Services Director
UOM		Quarter 1	Quarter 2	Quarter 3	Quarter 4	Fullterm

	Annual Plan	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance		
TARGET: Number	600	0	0	0	0	600	600	0	0	0	300	0	0	600	600			
CAPITAL: Capex	15000000	0	0	-75	0			0			0			0				
OPERATING: N/A	0	0	0	-75	0			0			0			0				
Calculations Applied	Override Autosum,																	
Variance Reasons	A project was done in Q2 instead of Q3 where it was planned due to the resourcefulness of a contactor																	
Corrective Actions	N/A																	
Comments	N/A																	
Line Manager Comments																		
Reference No	Planning Level	MSCOA Project					Key Performance Indicator					Evidence			Responsible Department		Responsible Person	
2.2	Output	Sewer Line Refurbished in Motla by June 2024					Percentage (100) of Sewer Line refurbished in Motla by June 2024					Q1: Appointment letter & Minutes Q2 & Q3: Progress report Q4: Completion certificate, beneficiary list & Happy letter			Infrastructure Development Services		Infrastructure Development Services Director	

UOM	Annual Plan	Quarter 1			Quarter 2			Quarter 3			Quarter 4			Fullterm		
		Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance
TARGET: Percentage	100	0	0	0	25	37.06	12.06	75	85.8	10.8	100	100	0	100	100	0
CAPITAL: Capex	10000000	0	0	-50	0			0			0			0		
OPERATING: N/A	0	0	0	-50	0			0			0			0		
Calculations Applied	Override Autosum,															
Variance Reasons	Q2: Over Achieved Q3: Over Achieved															
Corrective Actions	Q1: Q2:Q3: Q4:															
Comments	Q1: Q2:Contractor was ahead of schedule with no financial implicationsQ3:contractor was ahead of schedule with no financial implications Q4:															
Line Manager Comments																
National Outcome	National Outcome Responsive, Accountable, Effective And Efficient Local Government System															
NDP Chapters	Chapter 4: Economic Infrastructure Chapter 8: Human Settlements Chapter 12: Building Safer Communities Chapter 13: Building a capable state Chapter 14: Promoting accountability and fighting corruption															

Municipal Strategic Objectives		To ensure access to sustainable services and infrastructure to all households														
Strategic Goals		SG IDS: To optimise access to water services, To enhance human dignity through adequate sanitation, To promote and to ensure integrated and safe road networks, To ensure access to safe and habitable public facilities														
Key Performance Area		Basic Services and Infrastructure Development														
Outcome		To enhance public safety through sustainable public lighting														
Reference No	Planning Level	MSCOA Project			Key Performance Indicator			Evidence			Responsible Department			Responsible Person		
4.1	Output	Community lighting erected for improved public safety in Mathibestad (Ward 12)			Number (5) of high mast-lights erected by June 2024 in Mathibestad (Ward 12)			Q1: Appointment letter & Minutes Q2-Q3: Progress Reports Q4: Completion certificate			Infrastructure Development Services			Infrastructure Development Services Director		
UOM	Annual Plan	Quarter 1			Quarter 2			Quarter 3			Quarter 4			Fullterm		
		Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance
TARGET: Number	5	0	0	0	0	0	0	0	0	0	5	5	0	5	5	0
CAPITAL: Capex	4328676.56	0	0	-1.25	0			0			0			0		
OPERATING: N/A	0	0	0	-1.25	0			0			0			0		
Calculations Applied		Override Autosum, Progressive Indicator,														

Variance Reasons																
Corrective Actions		Q1: Q2:Q3: Q4:														
Comments		Q1: Q2:Q3: Q4:														
Line Manager Comments																
Reference No	Planning Level	MSCOA Project			Key Performance Indicator			Evidence			Responsible Department			Responsible Person		
4.2	Output	Community lighting erected for improved public safety in Ward 02 by June 2024			Number (7) of high mast-lights erected by June 2024 in Ward 02			Q1: Appointment letter & Minutes Q2-Q3: Progress Reports Q4: Completion certificate			Infrastructure Development Services			Infrastructure Development Services Director		
UOM	Annual Plan	Quarter 1			Quarter 2			Quarter 3			Quarter 4			Fullterm		
		Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance
TARGET: Number	7	0	0	0	0	0	0	0	0	0	7	7	0	7	7	0
CAPITAL: Capex	6000000	0	0	-1.75	0			0			0			0		
OPERATING: N/A	0	0	0	-1.75	0			0			0			0		
Calculations Applied		Override Autosum,														

Variance Reasons																
Corrective Actions		Q1: Q2:Q3: Q4:														
Comments		Q1: Q2:Q3: Q4:														
Line Manager Comments																
Reference No	Planning Level	MSCOA Project			Key Performance Indicator			Evidence			Responsible Department			Responsible Person		
2.3	Output	Community lighting erected for improved public safety in Ward 17 by June 2024			Number (6) of high mast-lights erected by June 2024 in Ward 17			Q4: Appointment letter & Minutes ,Progress Reports, Completion certificate			Infrastructure Development Services			Infrastructure Development Services Director		
UOM	Annual Plan	Quarter 1			Quarter 2			Quarter 3			Quarter 4			Fullterm		
		Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance
TARGET: Number	6	0	0	0	0	0	0	0			6			6	0	-6
CAPITAL: N/A	0	0	0	0	0	0	0	0			0			0	0	0
OPERATING: N/A	0	0	0	0	0	0	0	0			0			0	0	0
Calculations Applied		Cumulative Indicator														

Variance Reasons	Project Delay
Corrective Actions	Project to be completed in 2024-2025 financial year
Comments	Late appointment of contractor due to delay in supply chain management processes
Line Manager Comments	

National Outcome	National Outcome Responsive, Accountable, Effective And Efficient Local Government System
NDP Chapters	Chapter 4: Economic Infrastructure Chapter 8: Human Settlements Chapter 12: Building Safer Communities Chapter 13: Building a capable state Chapter 14: Promoting accountability and fighting corruption
Municipal Strategic Objectives	To ensure access to sustainable services and infrastructure to all households
Strategic Goals	SG IDS: To optimise access to water services, To enhance human dignity through adequate sanitation, To promote and to ensure integrated and safe road networks, To ensure access to safe and habitable public facilities
Key Performance Area	Basic Services and Infrastructure Development
Outcome	To ensure access to safe and habitable public facilities (IDS)

Reference No	Planning Level	MSCOA Project	Key Performance Indicator	Evidence	Responsible Department	Responsible Person
5.1	Output	Community Hall construction completed by June 2024 in Ward 1	Number (1) completion of community Hall construction by June 2024 in Ward 1	Q4:Progress Report & Completion certificate	Infrastructure Development Services	Infrastructure Development Services Director

UOM	Annual Plan	Quarter 1			Quarter 2			Quarter 3			Quarter 4			Fullterm		
		Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance
TARGET: Number	1	0	0	0	0	0	0	0	0	0	1	0	-1	1	0	-1
CAPITAL: Capex	12000000	0	0	-0.25	0			0			0			0		
OPERATING: N/A	0	0	0	-0.25	0			0			0			0		
Calculations Applied	Override Autosum,															
Variance Reasons	Q4: Project Delays															
Corrective Actions	Q1: Q2:Q3: Q4:Project to be implemented in 2024/2025 financial year															
Comments	Q1: Q2:Q3: Q4:SCM processes still underway (Bid Evaluation Committee)															
Line Manager Comments																
National Outcome	National Outcome Responsive, Accountable, Effective And Efficient Local Government System															
NDP Chapters	Chapter 4: Economic Infrastructure Chapter 8: Human Settlements Chapter 12: Building Safer Communities Chapter 13: Building a capable state Chapter 14: Promoting accountability and fighting corruption															

Municipal Strategic Objectives	To ensure access to sustainable services and infrastructure to all households
Strategic Goals	SG IDS: To optimise access to water services, To enhance human dignity through adequate sanitation, To promote and to ensure integrated and safe road networks, To ensure access to safe and habitable public facilities
Key Performance Area	Basic Services and Infrastructure Development
Outcome	To optimise access to water services

Reference No	Planning Level	MSCOA Project			Key Performance Indicator			Evidence			Responsible Department			Responsible Person		
1.1	Output	Concrete resevoir constructed by June 2024			Percntage (100) completion of concrete resevoir with 7 elevated steel tanks and booster pump by June 2024 in (Moeka, Ga-Motle x 2, Ratjiepane, Kromkuil, Mmakaunyane & Norokie) Schedule B			Q1- Q4: Progress Report Q4: Completion certificate,			Infrastructure Development Services			Infrastructure Development Services Director		
UOM	Annual Plan	Quarter 1			Quarter 2			Quarter 3			Quarter 4			Fullterm		
		Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance
TARGET: Percentage	100	25	25	0	50	0	-50	75	16	-59	100	40	-60	100	40	-60
CAPITAL: Capex	46820458	0	0	-62.5	0			0			0			0		
OPERATING: N/A	0	0	0	-62.5	0			0			0			0		

Calculations Applied	Override Autosum, Progressive Indicator,
Variance Reasons	Q3: Project Delays Q4: Project Delays
Corrective Actions	Q1: Q2:Q3:The project progress is currently behind schedule versus the time lapsed. The contractor to increase personnel and avail all necessary materials to catch up. Q4:Outsourcing of remaining works through cession, 2024/2025 financial year
Comments	Q1: Q2:Q3:Poor performance by contractor Q4:poor performance by contractor
Line Manager Comments	

Reference No	Planning Level	MSCOA Project			Key Performance Indicator			Evidence			Responsible Department	Responsible Person				
1.2	Output	Increased water supply to the existing water reticulation pipeline by June 2024			Km (32) of water pipeline constructed with valves and manhole by June 2024 in (Moeka, Ga-Motle, Ratjjepane, Kromkuil, Mmakaunyane & Norokie) Schedule A			Q1-Q3: Progress Reports Q4: Completion certificate			Infrastructure Development Services	Infrastructure Development Services Director				
UOM	Annual Plan	Quarter 1			Quarter 2			Quarter 3			Quarter 4			Fullterm		
		Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance
TARGET: KM	32	3	3	0	10	13.44	3.44	28	28	0	32	32	0	32	32	0
CAPITAL: Capex	37250000	0	0	-18.25	0			0			0			0		

OPERATING: N/A	0	0	0	-18.25	0			0			0			0			
Calculations Applied	Override Autosum, Progressive Indicator,																
Variance Reasons	Q2: Over Achieved																
Corrective Actions	Q1: Q2:Q3: Q4:																
Comments	Q1: Q2:Contractor worked ahead of schedule with no financial implications.Q3:The savings realized during the implementation of the project allowed the contractor to voluntarily add 4 km to the scope of work Q4:The 28km pipeline was laid by the end of quarter 3, in quarter 4 the remaining 4KM was laid which makes the total pipeline to be 32Km.																
Line Manager Comments																	
Reference No	Planning Level	MSCOA Project					Key Performance Indicator				Evidence			Responsible Department		Responsible Person	
1.3	Output	Additional households connected to the water networks by June 2024 in Ward 16					Number (100) of households with piped water inside the yard in Ward 16 by June 2024				Q1: Appointment Letter & Minutes Q2: - Q3: Progress Reports Q4: Completion certificate, beneficiary list & Happy letter			Infrastructure Development Services		Infrastructure Development Services Director	
UOM	Annual Plan	Quarter 1			Quarter 2			Quarter 3			Quarter 4			Fullterm			
		Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	
TARGET: Number	100	0	0	0	0	0	0	0	0	0	100	100	0	100	100	0	

CAPITAL: Capex	5000000	0	0	-25	0			0			0			0		
OPERATING: N/A	0	0	0	-25	0			0			0			0		
Calculations Applied	Override Autosum, Progressive Indicator,															
Variance Reasons	Q3: Project Delays															
Corrective Actions	Q1: Q2:Q3:Contractor has established and is on site. Q4:															
Comments	Q1: Q2:Q3:Contractor was appointed in quarter 3. Q4:Project is complete															
Line Manager Comments																
Reference No	Planning Level	MSCOA Project			Key Performance Indicator			Evidence			Responsible Department			Responsible Person		
1.4	Output	Additional households connected to the water networks by June 2024 Ward 6 (Ngobi & Jumbo)			Number (1357) of households connected to water networks by June 2024 in ward 6 (Ngobi & Jumbo)			Q1-Q3: Progress report Q4: Completion certificate & Happy letter			Infrastructure Development Services			Infrastructure Development Services Director		
UOM	Annual Plan	Quarter 1			Quarter 2			Quarter 3			Quarter 4			Fullterm		
		Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance
TARGET: Number	1357	0	0	0	0	1050	1050	600	1297	697	757	757	0	1357	1357	0

CAPITAL: Capex	30816321.6	0	0	-339.25	0			0			0			0		
OPERATING: N/A	0	0	0	-339.25	0			0			0			0		
Calculations Applied	Override Autosum, Progressive Indicator,															
Variance Reasons	Q2: Over Achieved Q3: Over Achieved Q4: Over Achieved															
Corrective Actions	Q1: Q2:Q3: Q4:None															
Comments	Q1: Q2:Although the project progress was not planned for this quarter the contractor was ahead of schedule with no financial implicationsQ3:Contractor is above the planned schedule Q4:1297 yard connections were already achieved by end of quarter 3, and the remaining 60 were completed within quarter 4, which makes the total yard connections to be 1357.															
Line Manager Comments																
National Outcome	National Outcome Responsive, Accountable, Effective And Efficient Local Government System															
NDP Chapters	Chapter 4: Economic Infrastructure Chapter 8: Human Settlements Chapter 12: Building Safer Communities Chapter 13: Building a capable state Chapter 14: Promoting accountability and fighting corruption															
Municipal Strategic Objectives	To ensure access to sustainable services and infrastructure to all households															
Strategic Goals	SG IDS: To optimise access to water services, To enhance human dignity through adequate sanitation, To promote and to ensure integrated and safe road networks, To ensure access to safe and habitable public facilities															
Key Performance Area	Basic Services and Infrastructure Development															

Outcome		To promote and to ensure integrated and safe road networks														
Reference No	Planning Level	MSCOA Project			Key Performance Indicator			Evidence			Responsible Department			Responsible Person		
3.1	Output	Paved roads & stormwater drainage constructed in ward 11 (Mogogelo) by June 2024			Km (0,85) of road paved by June 2024 in ward 11 (Mogogelo)			Q1: Appointment letter & Minutes Q2-Q3: Progress Reports Q4: Completion certificate			Infrastructure Development Services			Infrastructure Development Services Director		
UOM	Annual Plan	Quarter 1			Quarter 2			Quarter 3			Quarter 4			Fullterm		
		Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance
TARGET: KM	0.85	0	0	0	0	0	0	0	0.26	0.26	0.85	0.85	0	0.85	0.85	0
CAPITAL: Capex	8010469.72	0	0	-0.21	0			0			0			0		
OPERATING: N/A	0	0	0	-0.21	0			0			0			0		
Calculations Applied		Override Autosum,														
Variance Reasons		Q3: Over Achieved														
Corrective Actions		Q1: Q2:Q3: Q4:														
Comments		Q1: Q2:Q3:A project was not planned for this quarter but adjusted Q4:														

Line Manager Comments																
Reference No	Planning Level	MSCOA Project			Key Performance Indicator			Evidence			Responsible Department			Responsible Person		
3.2	Output	Motla & Mathibestad Internal roads & stormwater drainage upgraded by June 2024			Percentage (100) of internal road & stormwater drainage upgraded by June 2024 in Motla & Mathibestad			Q4: Progress reports & Completion certificates			Infrastructure Development Services			Infrastructure Development Services Director		
UOM	Annual Plan	Quarter 1			Quarter 2			Quarter 3			Quarter 4			Fullterm		
		Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance
TARGET: Percentage	100	50	75	25	100	0	-100	0	0	0	0	0	0	100	100	0
CAPITAL: Capex	4558209.77	0	0	-37.5	0			0			0			0		
OPERATING: N/A	0	0	0	-37.5	0			0			0			0		
Calculations Applied		Override Autosum, Progressive Indicator,														
Variance Reasons		Q1: Over Achieved Q3: Over Achieved														
Corrective Actions		Q1: Q2:Q3: Q4:														
Comments		Q1:A project is overachieved because there were savings available Q2:Q3:Target achieved in quarter 1. Q4:None														

Line Manager Comments																
Reference No	Planning Level	MSCOA Project			Key Performance Indicator			Evidence			Responsible Department			Responsible Person		
5.3	Output	1km of road layer works constructed by June 2024 in ward 24			Km (1) of road layer works by June 2024 in Ward 24			Q4: Appointment letter & Minutes, Progress Reports, completion certificate			Infrastructure Development Services			Infrastructure Development Services Director		
UOM	Annual Plan	Quarter 1			Quarter 2			Quarter 3			Quarter 4			Fullterm		
		Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance
TARGET: KM	1	0	0	0	0	0	0	0	0	0	1	0.85	-0.15	1	0.85	-0.15
CAPITAL: N/A	0	0	0	0	0			0			0			0		
OPERATING: N/A	0	0	0	0	0			0			0			0		
Calculations Applied	Cumulative Indicator															
Variance Reasons	Q4: Project Delays															
Corrective Actions	Q1: Q2:Q3: Q4:None															
Comments	Q1: Q2:Q3: Q4:0.85km were constructed instead of 1km. Late appointment of contractor due to delay in procurement processes.															

Line Manager Comments																
Reference No	Planning Level	MSCOA Project			Key Performance Indicator			Evidence			Responsible Department			Responsible Person		
3.5	Output	1KM road layer works by June 2024 in ward 10			Q4:Appointment letter & Minutes, Progress Reports, completion certificate			Q4:Appointment letter & Minutes, Q4: Progress Reports			Infrastructure Development Services			Infrastructure Development Services Director		
UOM	Annual Plan	Quarter 1			Quarter 2			Quarter 3			Quarter 4			Fullterm		
		Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance
TARGET: Percentage	100	0	0	0	0	0	0	0	0	0	100	68	-45	100	55	-45
CAPITAL: N/A	0	0	0	0	0			0			0			0		
OPERATING: N/A	0	0	0	0	0			0			0			0		
Calculations Applied	Cumulative Indicator															
Variance Reasons	Q4: Project Delays															
Corrective Actions	Q1: Q2:Q3: Q4:Project to be completed in 2024/2025 financial year															
Comments	Q1: Q2:Q3: Q4:Late appointment of contractor due to delay in supply chain management processes															

Line Manager Comments																
Reference No	Planning Level	MSCOA Project			Key Performance Indicator			Evidence			Responsible Department			Responsible Person		
3.6	Output	1KM road layer works by June 2024 in ward 3			Percentage (100) completion of the appointment of a contractor and site establishment in ward 3 (Cyferskuil)			Q4:Appointment letter & Minutes, Q4: Progress Reports			Infrastructure Development Services			Infrastructure Development Services Director		
UOM	Annual Plan	Quarter 1			Quarter 2			Quarter 3			Quarter 4			Fullterm		
		Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance
TARGET: Percentage	100	0	0	0	0	0	0	0	0	0	100	100	0	100	100	0
CAPITAL: N/A	0	0	0	0	0			0			0			0		
OPERATING: N/A	0	0	0	0	0			0			0			0		
Calculations Applied	Cumulative Indicator															
Variance Reasons																
Corrective Actions	Q1: Q2:Q3: Q4:															
Comments	Q1: Q2:Q3: Q4:															

Line Manager Comments																
Output		Construction of ablution facilities in various wards (Ward 1, 6 & 7) by March 2024														
Reference No	Planning Level	MSCOA Project			Key Performance Indicator			Evidence			Responsible Department			Responsible Person		
2.1.1	Activity	Appointment of contractor, site establishment by September 2023 in Ward 1			Percentage (100) completion of the appointment of a contractor an site establishment in ward 1			Q1: Appointment letter & Minutes			Infrastructure Development Services			Water & Sanitation Manager Provision		
UOM	Annual Plan	Quarter 1			Quarter 2			Quarter 3			Quarter 4			Fullterm		
		Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance
TARGET: Percentage	100	100	100	0	0	200	200	0	0	0	0	0	0	100	100	0
CAPITAL: N/A	0	0	0	-25	0			0			0			0		
OPERATING: N/A	0	0	0	-25	0			0			0			0		
Calculations Applied	Override Autosum,															
Variance Reasons	Q2: Carry Over															
Corrective Actions	Q1: Q2:Q3:None Q4:															

Comments		Q1:none Q2:Although project progress was not planned for this quarter, consultants were appointed on turnkey and more local subcontractors were used to implement the project. Project is completed in this quarter against what it was planned for.Q3:none Q4:Target achieved in quarter 3														
Line Manager Comments																
Reference No	Planning Level	MSCOA Project			Key Performance Indicator			Evidence			Responsible Department			Responsible Person		
2.1.2	Activity	Construction of 200 VIP toilets by March 2024 in ward 1			Number (200) VIP toilets constructed by March 2024 in ward 1			Q2: Progress report Q3: Completion certificate, beneficiary list & Happy letter			Infrastructure Development Services			Water & Sanitation Manager Provision		
UOM	Annual Plan	Quarter 1			Quarter 2			Quarter 3			Quarter 4			Fullterm		
		Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance
TARGET: Number	200	0	0	0	0	200	200	200	0	200	0	0	0	200	200	0
CAPITAL: N/A	0	0	0	-75	0			0			0			0		
OPERATING: N/A	0	0	0	-75	0			0			0			0		
Calculations Applied		Override Autosum,														
Variance Reasons		A project was done in Q2 instead of Q3 where it was planned due to the resourcefulness of a contactor														

Corrective Actions		N/A														
Comments		N/A														
Line Manager Comments																
Reference No	Planning Level	MSCOA Project			Key Performance Indicator			Evidence			Responsible Department			Responsible Person		
2.1.3	Activity	Appointment of contractor, site establishment by September 2023 in Ward 7			Appointment of contractor, site establishment by September 2023 in Ward 7			Q1: Appointment letter & Minutes			Infrastructure Development Services			Water & Sanitation Manager Provision		
UOM	Annual Plan	Quarter 1			Quarter 2			Quarter 3			Quarter 4			Fullterm		
		Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance
TARGET: Percentage	100	100	100	0	0	0	0	0	0	0	0	0	0	100	100	0
CAPITAL: N/A	0	0	0	-25	0			0			0			0		
OPERATING: N/A	0	0	0	-25	0			0			0			0		
Calculations Applied		Override Autosum,														
Variance Reasons																

Corrective Actions		Q1: Q2:Q3: Q4:														
Comments		Q1:Ward 7 Sanitation Q2:Although the project progress was not planned for this quarter, consultants were appointed on turnkey and more local subcontractors were used to implement the project. Project is completed in this quarter against what it was planned for.Q3: Q4:Target achieved in quarter 3														
Line Manager Comments																
Reference No	Planning Level	MSCOA Project			Key Performance Indicator			Evidence			Responsible Department			Responsible Person		
2.1.4	Activity	Construction of 200 VIP toilets by March 2024 in ward 7			Number (200) VIP toilets constructed by March 2024 in ward 7			Q2: Progress report Q3: Completion certificate, beneficiary list & Happy letter			Infrastructure Development Services			Water & Sanitation Manager Provision		
UOM	Annual Plan	Quarter 1			Quarter 2			Quarter 3			Quarter 4			Fullterm		
		Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance
TARGET: Number	200	0	0	0	0	200	200	200	0	200	0	0	0	200	200	0
CAPITAL: N/A	0	0	0	-75	0			0			0			0		
OPERATING: N/A	0	0	0	-75	0			0			0			0		
Calculations Applied		Override Autosum,														

Variance Reasons	A project was done in Q2 instead of Q3 where it was planned due to the resourcefulness of a contractor																
Corrective Actions	N/A																
Comments	N/A																
Line Manager Comments																	
Reference No	Planning Level	MSCOA Project						Key Performance Indicator			Evidence			Responsible Department		Responsible Person	
2.1.5	Activity	Appointment of contractor, site establishment by September 2023 in Ward 6						Percentage (100) completion of the appointment of a contractor an site establishment in ward 6			Q1: Appointment letter & Minutes			Infrastructure Development Services		Water & Sanitation Manager Provision	
UOM	Annual Plan	Quarter 1			Quarter 2			Quarter 3			Quarter 4			Fullterm			
		Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	
TARGET: Percentage	100	100	100	0	0	0	0	0	0	0	0	0	0	100	100	0	
CAPITAL: N/A	0	0	0	-25	0			0			0			0			
OPERATING: N/A	0	0	0	-25	0			0			0			0			
Calculations Applied	Override Autosum,																

Variance Reasons																
Corrective Actions		Q1: Q2:Q3: Q4:														
Comments		Q1: Q2:Project completed within quarter 2Q3: Q4:Target achieved in quarter 3														
Line Manager Comments																
Reference No	Planning Level	MSCOA Project			Key Performance Indicator			Evidence			Responsible Department			Responsible Person		
2.1.6	Activity	Construction of 200 VIP toilets by March 2024 in ward 6			Number (200) VIP toilets constructed by March 2024 in ward 6			Q2: Progress report & Q3: Completion certificate, beneficiary list & Happy letter			Infrastructure Development Services			Water & Sanitation Manager Provision		
UOM	Annual Plan	Quarter 1			Quarter 2			Quarter 3			Quarter 4			Fullterm		
		Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance
TARGET: Number	200	0	0	0	0	200	200	200	0	200	0	0	0	200	200	0
CAPITAL: N/A	0	0	0	-75	0			0			0			0		
OPERATING: N/A	0	0	0	-75	0			0			0			0		
Calculations Applied		Override Autosum,														

Variance Reasons	A project was done in Q2 instead of Q3 where it was planned due to the resourcefulness of a contractor
Corrective Actions	N/A
Comments	N/A
Line Manager Comments	

Output Sewer Line Refurbished in Motla by June 2024

Reference No	Planning Level	MSCOA Project			Key Performance Indicator			Evidence			Responsible Department			Responsible Person		
2.2.1	Activity	Appointment of contractor, site establishment by September 2023			Percentage (100) completion of the appointment of a contractor an site establishment in Motla by September 2023			Q1: Appointment letter & Minutes			Infrastructure Development Services			Water & Sanitation Manager Provision		
UOM	Annual Plan	Quarter 1			Quarter 2			Quarter 3			Quarter 4			Fullterm		
		Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance
TARGET: Percentage	100	100	100	0	0	0	0	0	0	0	0	0	0	100	100	0
CAPITAL: N/A	0	0	0	-25	0			0			0			0		
OPERATING: N/A	0	0	0	-25	0			0			0			0		

Calculations Applied	Override Autosum,
Variance Reasons	
Corrective Actions	Q1: Q2:Q3: Q4:
Comments	Q1: Q2:Project progress by end of quarter 2 was 37.06%Q3: Q4:Target was achieved in quarter 1
Line Manager Comments	

Reference No	Planning Level	MSCOA Project			Key Performance Indicator			Evidence			Responsible Department			Responsible Person		
2.2.2	Activity	Refurbishment of Sewer Line in Motla by June 2024			Percentage (100) of Refurbished Sewer Line in Motla by June 2024			Q2 & Q3: Progress report Q4: Completion certificate			Infrastructure Development Services			Water & Sanitation Manager Provision		
UOM	Annual Plan	Quarter 1			Quarter 2			Quarter 3			Quarter 4			Fullterm		
		Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance
TARGET: Percentage	100	0	0	0	25	37.06	12.06	75	85.8	10.8	100	100	0	100	100	0
CAPITAL: N/A	0	0	0	-50	0			0			0			0		
OPERATING: N/A	0	0	0	-50	0			0			0			0		

Calculations Applied	Override Autosum,
Variance Reasons	Q2: Over Achieved Q3: Over Achieved
Corrective Actions	Q1: Q2:Q3: Q4:
Comments	Q1:Appointment of contractor was planned for quarter 2 and is achieved in quarter 1. Q2:Contractor was ahead of schedule, with no financial implications.Q3:Contractor was ahead of schedule, with no financial implications. Q4:
Line Manager Comments	

Output	Community lighting erected for improved public safety in Mathibestad (Ward 12)
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Reference No	Planning Level	MSCOA Project			Key Performance Indicator			Evidence			Responsible Department	Responsible Person				
4.1.1	Activity	Appointment of contractor & site establishment by September 2023.			Percentage (100) completion of the appointment of a contractor an site establishment in Ward 12 (Mathibestad)			Q1: Appointment letter & Minutes			Infrastructure Development Services	PMU Manager				
UOM	Annual Plan	Quarter 1			Quarter 2			Quarter 3			Quarter 4			Fullterm		
		Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance
TARGET: Percentage	100	100	100	0	0	0	0	0	0	0	0	0	0	100	100	0
CAPITAL: N/A	0	0	0	-25	0			0			0			0		

OPERATING: N/A	0	0	0	-25	0			0			0			0		
Calculations Applied	Override Autosum,															
Variance Reasons																
Corrective Actions	Q1: Q2:The payment requisition for lights purchasing has been made.Q3: Q4:															
Comments	Q1: Q2:The 6 High mast light has been installed but awaiting lighting accessoriesQ3: Q4:None															
Line Manager Comments																
Reference No	Planning Level	MSCOA Project					Key Performance Indicator			Evidence			Responsible Department		Responsible Person	
4.1.2	Activity	Construction of Footings of 5 high mast lights December 2023					Number (5) of footings of high mast lights constructed by December 2023 in Ward 12 (Mathibestad)			Q2 : Progress report			Infrastructure Development Services		PMU Manager	
UOM	Annual Plan	Quarter 1			Quarter 2			Quarter 3			Quarter 4			Fullterm		
		Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance
TARGET: Number	5	0	0	0	5	5	0	0	0	0	0	0	0	5	5	0
CAPITAL: N/A	0	0	0	-1.25	0			0			0			0		

OPERATING: N/A	0	0	0	-1.25	0			0			0			0		
Calculations Applied	Override Autosum, Progressive Indicator,															
Variance Reasons																
Corrective Actions	Q1: Q2:We will try to increase the number of high mast lights in the next quarter.Q3: Q4:															
Comments	Q1: Q2:NoneQ3:None Q4:None															
Line Manager Comments																
Reference No	Planning Level	MSCOA Project					Key Performance Indicator				Evidence			Responsible Department		Responsible Person
4.1.3	Activity	Installation of 5 High Mast Lights and Project Completion by June 2024					Number (5) high mast lights installed and project completion by June 2024				Completion Certificate			Infrastructure Development Services		PMU Manager
UOM	Annual Plan	Quarter 1			Quarter 2			Quarter 3			Quarter 4			Fullterm		
		Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance
TARGET: Number	5	0	0	0	0	0	0	0	0	0	5	5	0	5	5	0
CAPITAL: N/A	0	0	0	0	0			0			0			0		

OPERATING: N/A	0	0	0	0	0			0			0			0		
Calculations Applied	Cumulative Indicator															
Variance Reasons																
Corrective Actions	Q1: Q2:Q3: Q4:															
Comments	Q1: Q2:Q3: Q4:															
Line Manager Comments																

Output Community lighting erected for improved public safety in Ward 02 by June 2024

Reference No	Planning Level	MSCOA Project						Key Performance Indicator			Evidence			Responsible Department		Responsible Person	
4.2.1	Activity	Appointment of contractor & site establishment by September 2023.						Percentage (100) completion of the appointment of a contractor an site establishment in Ward 02			Q1: Appointment letter & Minutes			Infrastructure Development Services		PMU Manager	
UOM	Annual Plan	Quarter 1			Quarter 2			Quarter 3			Quarter 4			Fullterm			
		Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	
TARGET: Percentage	100	100	100	0	0	0	0	0	0	0	0	0	0	0	100	100	0

CAPITAL: N/A	0	0	0	-1.75	0			0			0			0		
OPERATING: N/A	0	0	0	-1.75	0			0			0			0		
Calculations Applied	Override Autosum, Progressive Indicator,															
Variance Reasons																
Corrective Actions	Q1: Q2:Q3: Q4:															
Comments	Q1: Q2:Q3: Q4:Target achieved in quarter 3															
Line Manager Comments																
Reference No	Planning Level	MSCOA Project					Key Performance Indicator				Evidence			Responsible Department		Responsible Person
4.2.3	Activity	Installation of 7 high mast lights and Project completion by June 2024					Number (7) high mast lights installed and Project completion by June 2024 in Ward 02				Q3: Progress report Q4: Completion certificate			Infrastructure Development Services		PMU Manager
UOM	Annual Plan	Quarter 1			Quarter 2			Quarter 3			Quarter 4			Fullterm		
		Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance
TARGET: Number	7	0	0	0	0	0	0	5	7	2	4	4	0	7	7	0

CAPITAL: N/A	0	0	0	-2.25	0			0			0			0		
OPERATING: N/A	0	0	0	-2.25	0			0			0			0		
Calculations Applied	Override Autosum, Progressive Indicator,															
Variance Reasons																
Corrective Actions	Q1: Q2:Q3: Q4:															
Comments	Q1: Q2:Q3:7 high mast lights were installed by end of quarter 3, energizing will take place in quarter 4. Contractor was ahead of schedule, with no financial implications. Q4:None															
Line Manager Comments																
Output	Community lighting erected for improved public safety in Ward 17 by June 2024															
Reference No	Planning Level	MSCOA Project			Key Performance Indicator			Evidence			Responsible Department			Responsible Person		
2.3.1	Activity	Installation of 6 high mast lights and Project completion by June 2024 in ward 17			Number (6) high mast lights installed and Project completion by June 2024 in Ward 17			Q4: Appointment letter & Minutes, Completion certificate			Infrastructure Development Services			PMU Manager		
UOM	Annual Plan	Quarter 1			Quarter 2			Quarter 3			Quarter 4			Fullterm		
		Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance

TARGET: Number	6	0	0	0	0	0	0	0	0	0	6	0	-6	6	0	-6	
CAPITAL: N/A	0	0	0	0	0			0			0			0			
OPERATING: N/A	0	0	0	0	0			0			0			0			
Calculations Applied	Cumulative Indicator																
Variance Reasons	Q4: Project Delays																
Corrective Actions	Q1: Q2:Q3: Q4:Project to be completed in 2024/2025 financial year																
Comments	Q1: Q2:Q3: Q4:Late appointment of contractor due to delay in supply chain management processes																
Line Manager Comments																	
Output	Community Hall construction completed by June 2024 in Ward 1																
Reference No	Planning Level	MSCOA Project				Key Performance Indicator				Evidence				Responsible Department		Responsible Person	
5.1.1	Activity	Construction and Completion of Community Hall by June 2024 in Ward 1				Percentage (100) completion community Hall construction by June 2024 in Ward 1				Q4: Progress Report & Completion certificate				Infrastructure Development Services		PMU Manager	
UOM		Quarter 1				Quarter 2				Quarter 3				Quarter 4		Fullterm	

	Annual Plan	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance
TARGET: Percentage	100	0	0	0	0	0	0	0	0	0	100	0	-100	100	0	-100
CAPITAL: N/A	0	0	0	-25	0			0			0			0		
OPERATING: N/A	0	0	0	-25	0			0			0			0		
Calculations Applied	Override Autosum, Progressive Indicator,															
Variance Reasons	Q4: Carry Over															
Corrective Actions	Q1: Q2:NoneQ3: Q4:Project to be implemented in 2024/2025 financial year															
Comments	Q1:POE outstanding Q2:NoneQ3:None Q4:SCM processes still underway (Bid Evaluation Committee)															
Line Manager Comments																
Output		Concrete resevoir constructed by June 2024														
Reference No	Planning Level	MSCOA Project				Key Performance Indicator				Evidence			Responsible Department		Responsible Person	
1.1.1	Activity	Excavation & backfilling with selected material on reservoir completed by September 2023				Percentage (100) completion of excavation & backfilling on reservoir by september 2023				Q1: Progress report			Infrastructure Development Services		Water & Sanitation Manager Provision	

UOM	Annual Plan	Quarter 1			Quarter 2			Quarter 3			Quarter 4			Fullterm		
		Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance
TARGET: Percentage	100	100	100	0	0	0	0	0	0	0	0	0	0	100	100	0
CAPITAL: N/A	0	0	0	-25	0			0			0			0		
OPERATING: N/A	0	0	0	-25	0			0			0			0		
Calculations Applied	Override Autosum, Progressive Indicator,															
Variance Reasons																
Corrective Actions	Q1: Q2:Q3: Q4:															
Comments	Q1: Q2:Q3: Q4:															
Line Manager Comments																
Reference No	Planning Level	MSCOA Project				Key Performance Indicator				Evidence			Responsible Department		Responsible Person	
1.1.2	Activity	Installation of 7 steel tanks by June 2024				Number (7) of steel tanks installed by June 2024				Q3 & Q4: Progress report			Infrastructure Development Services		Water & Sanitation Manager Provision	

UOM	Annual Plan	Quarter 1			Quarter 2			Quarter 3			Quarter 4			Fullterm		
		Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance
TARGET: Number	7	0	0	0	0	0	0	0	0	0	7	0	-7	7	0	-7
CAPITAL: N/A	0	0	0	-1.75	0			0			0			0		
OPERATING: N/A	0	0	0	-1.75	0			0			0			0		
Calculations Applied	Override Autosum, Progressive Indicator,															
Variance Reasons	Q2: Equipment Q4: Project Delays															
Corrective Actions	Q1: Q2:Awaiting delivery of steel tanks from supplierQ3: Q4:outsource part of the work through cession, in 2024/2025 financial year.															
Comments	Q1: Q2:Q3: Q4:Poor performance by Contractor															
Line Manager Comments																
Reference No	Planning Level	MSCOA Project				Key Performance Indicator				Evidence			Responsible Department		Responsible Person	
1.1.3	Activity	Construction of resevoir with booster pump by June 2024				Percentage (100) completion of construction reservoir and installation of booster pump by June 2024				Q4: Completion certificate,			Infrastructure Development Services		Water & Sanitation Manager Provision	

UOM	Annual Plan	Quarter 1			Quarter 2			Quarter 3			Quarter 4			Fullterm		
		Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance
TARGET: Percentage	100	0	0	0	0	0	0	0	20	20	100	40	-60	100	40	-60
CAPITAL: N/A	0	0	0	-25	0			0			0			0		
OPERATING: N/A	0	0	0	-25	0			0			0			0		
Calculations Applied	Override Autosum, Progressive Indicator,															
Variance Reasons	Q4: Project Delays															
Corrective Actions	Q1: Q2:Q3: Q4:Outsourcing of outstanding works															
Comments	Q1: Q2:Q3:Booster pump not yet installed. Reservoir is still under construction. Q4:															
Line Manager Comments																
Output		Increased water supply to the existing water reticulation pipeline by June 2024														
Reference No	Planning Level	MSCOA Project				Key Performance Indicator				Evidence			Responsible Department		Responsible Person	

1.2.1	Activity	32Km of Water bulk pipeline completed by June 2024			Km (32) of bulk water pipeline constructed & completed by June 2024			Q1-Q3: Progress reports & Q4: Completion certificate			Infrastructure Development Services			Water & Sanitation Manager Provision		
UOM	Annual Plan	Quarter 1			Quarter 2			Quarter 3			Quarter 4			Fullterm		
		Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance
TARGET: KM	32	3	3	0	10	13.44	3.44	28	28	0	32	32	0	32	32	0
CAPITAL: Capex	0	0	0	-18.25	0			0			0			0		
OPERATING: N/A	0	0	0	-18.25	0			0			0			0		
Calculations Applied	Override Autosum, Progressive Indicator,															
Variance Reasons	Q4: Over Achieved															
Corrective Actions	Q1: Q2:Q3: Q4:None															
Comments	Q1: Q2:Q3: Q4:28km pipeline was laid by end of quarter 3. In quarter 4, the remaining 4km was laid , which makes the total pipeline to be 32km.															
Line Manager Comments																
Output	Additional households connected to the water networks by June 2024 in Ward 16															

Reference No	Planning Level	MSCOA Project			Key Performance Indicator			Evidence			Responsible Department	Responsible Person				
13.1	Activity	Appointment of contractor & site establishment by September 2023.			Percentage (100) completion of the appointment of a contractor an site establishment			Q1: Appointment letter & Minutes			Infrastructure Development Services	Water & Sanitation Manager Provision				
UOM	Annual Plan	Quarter 1			Quarter 2			Quarter 3			Quarter 4			Fullterm		
		Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance
TARGET: Percentage	100	100	0	-100	0	0	0	0	100	100	0	0	0	100	100	0
CAPITAL: N/A	0	0	0	-25	0			0			0			0		
OPERATING: N/A	0	0	0	-25	0			0			0			0		
Calculations Applied	Override Autosum,															
Variance Reasons	Q1: Project Delays Q2: Project Delays															
Corrective Actions	Q1:Moved to next quarter Q2:Contractor to be appointed in quarter Q3															
Comments	Q1:Delay in tender advertisement of the project. Q2:SCM processes were still in progress Q3:Contractor was appointed in quarter 3															
Line Manager Comments	Project was completed in Q3															

Reference No	Planning Level	MSCOA Project			Key Performance Indicator			Evidence			Responsible Department			Responsible Person		
1.3.2	Activity	Construction of 1km of water reticulation pipeline by December 2023			Km (1) of water reticulation pipeline completed by December 2023			Q2: Progress report			Infrastructure Development Services			Water & Sanitation Manager Provision		
UOM	Annual Plan	Quarter 1			Quarter 2			Quarter 3			Quarter 4			Fullterm		
		Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance
TARGET: KM	1	0	0	0	1	0	-1	0	0	0	0	3.2	3.2	1	0	-1
CAPITAL: N/A	0	0	0	-0.25	0			0			0			0		
OPERATING: N/A	0	0	0	-0.25	0			0			0			0		
Calculations Applied	Override Autosum,															
Variance Reasons	Q2: Project Delays Q3: Personal Constraints Q4: Carry Over															
Corrective Actions	Q1: Q2:Contractor to be appointed in Quarter 3Q3:Item will be deferred to the next quarter. Q4:Project was completed within quarter 4															
Comments	Q1: Q2:Delay in procurement processes.Q3:Contractor was not appointed Q4:Target was achieved within quarter 4, with 1.6km pipeline done in Maubane and another 1.6km pipeline done in Dihibidung															
Line Manager Comments																

Reference No	Planning Level	MSCOA Project			Key Performance Indicator			Evidence			Responsible Department	Responsible Person				
1.3.3	Activity	Connection of 100-yard by June 2024			Number (100)-yard connections by June 2024			Q3: Progress Report Q4: Completion certificate, beneficiary list & Happy letter			Infrastructure Development Services	Water & Sanitation Manager Provision				
UOM	Annual Plan	Quarter 1			Quarter 2			Quarter 3			Quarter 4			Fullterm		
		Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance
TARGET: Number	100	0	0	0	0	0	0	0	0	0	100	100	0	100	100	0
CAPITAL: N/A	0	0	0	-25	0			0			0			0		
OPERATING: N/A	0	0	0	-25	0			0			0			0		
Calculations Applied	Override Autosum, Progressive Indicator,															
Variance Reasons																
Corrective Actions	Q1: Q2:Q3:Contractor has managed to increase more workers and yellow fleet plants Q4:															
Comments	Q1: Q2:Project has not started due to delay in SCM processes. Contractor will be appointed in the third quarterQ3:Contractor was appointed late due to SCM processes Q4:															
Line Manager Comments																

Output		Additional households connected to the water networks by June 2024 Ward 6 (Ngobi & Jumbo)														
Reference No	Planning Level	MSCOA Project			Key Performance Indicator			Evidence			Responsible Department			Responsible Person		
1.4.1	Activity	Construction of 15Km of Water bulk pipeline by March 2024			Km (15) of bulk water pipeline constructed & completed by March 2024			Q1-Q3: Progress report			Infrastructure Development Services			Water & Sanitation Manager Provision		
UOM	Annual Plan	Quarter 1			Quarter 2			Quarter 3			Quarter 4			Fullterm		
		Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance
TARGET: KM	15	3	3	0	7	15	8	15	15	0	0	0	0	15	15	0
CAPITAL: N/A	0	0	0	-6.25	0			0			0			0		
OPERATING: N/A	0	0	0	-6.25	0			0			0			0		
Calculations Applied	Override Autosum, Progressive Indicator,															
Variance Reasons																
Corrective Actions	Q1: Q2:Q3:None Q4:															
Comments	Q1:Ngobi & Jumbo Water Q2:Contractor was ahead of schedule, with no financial implications.Q3:Contractor has managed to meet the target. Q4:															

Line Manager Comments																
Reference No	Planning Level	MSCOA Project			Key Performance Indicator			Evidence			Responsible Department			Responsible Person		
1.4.3	Activity	Connection of 1357-yard by June 2024			Number (1357)-yard connections to 355kl elevated tanks by June 2024			Q2: Progress report Q4: Completion certificate & Happy letter			Infrastructure Development Services			Water & Sanitation Manager Provision		
UOM	Annual Plan	Quarter 1			Quarter 2			Quarter 3			Quarter 4			Fullterm		
		Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance
TARGET: Number	1357	0	0	0	0	1050	1050	600	1297	697	757	757	0	1357	1357	0
CAPITAL: N/A	0	0	0	-339.25	0			0			0			0		
OPERATING: N/A	0	0	0	-339.25	0			0			0			0		
Calculations Applied	Override Autosum, Progressive Indicator,															
Variance Reasons	Q2: Over Achieved															
Corrective Actions	Q1: Q2:Q3:None Q4:None															
Comments	Q1: Q2:Although the project was not planned for this quarter the contractor was ahead of schedule, with no financial implications.Q3:Contractor is above the planned scheduled Q4:1297 yard connections were already achieved by end of quarter 3, and the remaining 60 were completed within quarter 4, which makes the total yard connections to be 1357.															

Line Manager Comments																
Reference No	Planning Level	MSCOA Project			Key Performance Indicator			Evidence			Responsible Department			Responsible Person		
1.4.2	Activity	Equipping of 9 boreholes by March 2024			Number (9) of boreholes equipped by March 2024			Q3: Progress Report & Minutes			Infrastructure Development Services			Water & Sanitation Manager Provision		
UOM	Annual Plan	Quarter 1			Quarter 2			Quarter 3			Quarter 4			Fullterm		
		Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance
TARGET: Number	9	0	0	0	0	0	0	9	0	-9	0	9	9	9	9	0
CAPITAL: N/A	0	0	0	-2.25	0			0			0			0		
OPERATING: N/A	0	0	0	-2.25	0			0			0			0		
Calculations Applied	Override Autosum, Progressive Indicator,															
Variance Reasons	Q3: Time Q4: Over Achieved															
Corrective Actions	Q1: Q2:Q3:Contractor will equip all the boreholes once Eskom has connected. Q4:None															
Comments	Q1: Q2:Equipping of the 9 boreholes to take place in the third quarterQ3:Awaiting for Eskom connection before equipping due to theft Q4:Although the project progress was not planned for this quarter, contractor was ahead of schedule. The 9 boreholes were equipped in quarter 4, target has been achieved															

Line Manager Comments																
Output		Paved roads & stormwater drainage constructed in ward 11 (Mogogelo) by June 2024														
Reference No	Planning Level	MSCOA Project			Key Performance Indicator			Evidence			Responsible Department			Responsible Person		
3.1.1	Activity	Appointment of contractor & site establishment by September 2023.			Percentage (100) completion of the appointment of a contractor an site establishment in ward 11 (Mogogelo)			Q1: Appointment letter & Minutes			Infrastructure Development Services			Roads & Storm Water Manager		
UOM	Annual Plan	Quarter 1			Quarter 2			Quarter 3			Quarter 4			Fullterm		
		Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance
TARGET: Percentage	100	100	100	0	0	0	0	0	0	0	0	0	0	100	100	0
CAPITAL: N/A	0	0	0	-25	0			0			0			0		
OPERATING: N/A	0	0	0	-25	0			0			0			0		
Calculations Applied	Override Autosum,															
Variance Reasons																
Corrective Actions	Q1:None Q2:Target achievedQ3: Q4:															

Comments		Q1:None Q2:A target was planned for quarter 1 but achieved in quarter 2Q3: Q4:Target achieved in quarter 3														
Line Manager Comments																
Reference No	Planning Level	MSCOA Project			Key Performance Indicator			Evidence			Responsible Department			Responsible Person		
3.1.2	Activity	0,85 Km Excavation by December 2023			Km (0,85) excavated by December 2023 in ward 11 (Mogogelo)			Q2: Progress report			Infrastructure Development Services			Roads & Storm Water Manager		
UOM	Annual Plan	Quarter 1			Quarter 2			Quarter 3			Quarter 4			Fullterm		
		Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance
TARGET: KM	0.85	0	0	0	1	0.5	-0.5	0	0	0	0	0	0	1	0.5	-0.5
CAPITAL: N/A	0	0	0	-0.25	0			0			0			0		
OPERATING: N/A	0	0	0	-0.25	0			0			0			0		
Calculations Applied		Override Autosum,														
Variance Reasons		Q2: Project Delays														
Corrective Actions		Q1: Q2:Target to be completed in the 4th QuarterQ3: Q4:														

Comments		Q1: Q2:Target should be 0,85Km instead of 1km .Project delay because of procurement processesQ3:None Q4:Target achieved in quarter 3														
Line Manager Comments																
Reference No	Planning Level	MSCOA Project			Key Performance Indicator			Evidence			Responsible Department			Responsible Person		
3.1.3	Activity	Construction of 0,85 km of layer works by March 2024			Km (0,85) of layer works constructed by March 2024 in ward 11 (Mogogelo)			Q3: Progress report			Infrastructure Development Services			Roads & Storm Water Manager		
UOM	Annual Plan	Quarter 1			Quarter 2			Quarter 3			Quarter 4			Fullterm		
		Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance
TARGET: KM	0.85	0	0	0	0	0	0	0.85	0.56	-0.29	0	0.85	0.85	0.85	0.85	0
CAPITAL: N/A	0	0	0	-0.21	0			0			0			0		
OPERATING: N/A	0	0	0	-0.21	0			0			0			0		
Calculations Applied		Override Autosum,														
Variance Reasons		Q3: External Factors														
Corrective Actions		Q1: Q2:Q3:There was intervention by the Councillor Q4:														

Comments		Q1: Q2:Q3:Project was stopped for 3 weeks In February 2024, due to hooliganism. Q4:Out of the total 0.85km of layer works, 0.56km layer works was achieved in quarter 3 and 0.29km was achieved in quarter 4. The project is complete. The project was not planned for this quarter but achieved in Quarter 4.														
Line Manager Comments																
Reference No	Planning Level	MSCOA Project			Key Performance Indicator			Evidence			Responsible Department			Responsible Person		
3.1.4	Activity	Completion of 0,85 km of paved road & stormwater drainage by June 2024 Project complete			Completion of 0,85 km of paved road & stormwater drainage by June 2024 Project complete			Q4: Completion certificate			Infrastructure Development Services			Roads & Storm Water Manager		
UOM	Annual Plan	Quarter 1			Quarter 2			Quarter 3			Quarter 4			Fullterm		
		Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance
TARGET: KM	0.85	0	0	0	0	0	0	0	0.55	0.55	0.85	0.85	0	0.85	0.85	0
CAPITAL: N/A	0	0	0	-0.21	0			0			0			0		
OPERATING: N/A	0	0	0	-0.21	0			0			0			0		
Calculations Applied		Override Autosum,														
Variance Reasons																
Corrective Actions		Q1: Q2:Q3: Q4:														

Comments	Q1: Q2:Q3: Q4:																
Line Manager Comments																	
Output		Motla & Mathibestad Internal roads & stormwater drainage upgraded by June 2024															
Reference No	Planning Level	MSCOA Project			Key Performance Indicator			Evidence			Responsible Department			Responsible Person			
3.2.1	Activity	Upgrade of Motla Internal Roaads by december 2023			Percentage (100) of internal road & stormwater drainage upgraded by december 2023 in Motla			Q1: Progress report Q2: Completion certificate			Infrastructure Development Services			Roads & Storm Water Manager			
UOM	Annual Plan	Quarter 1			Quarter 2			Quarter 3			Quarter 4			Fullterm			
		Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	
TARGET: Percentage	100	50	100	50	100	100	0	0	0	0	0	0	0	0	100	100	0
CAPITAL: Capex	2117272.77	0	0	-37.5	0			0			0			0			
OPERATING: N/A	0	0	0	-37.5	0			0			0			0			
Calculations Applied	Override Autosum, Progressive Indicator,																
Variance Reasons	Q1: Over Achieved																

Corrective Actions	Q1: Q2:Q3:None Q4:															
Comments	Q1:A project was overachieved due to the availability of resources Q2:Q3:None Q4:None															
Line Manager Comments																
Reference No	Planning Level	MSCOA Project			Key Performance Indicator			Evidence			Responsible Department			Responsible Person		
3.2.2	Activity	Upgrade of Ward 19 Internal Roads by December 2023			Percentage (100) of internal road & stormwater drainage upgraded by december 2023 in Mathibestad			Q1: Progress report Q2: Completion certificate			Infrastructure Development Services			Roads & Storm Water Manager		
UOM	Annual Plan	Quarter 1			Quarter 2			Quarter 3			Quarter 4			Fullterm		
		Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance
TARGET: Percentage	100	50	100	50	100	100	0	0	0	0	0	0	0	100	100	0
CAPITAL: Capex	2440937	0	0	-37.5	0			0			0			0		
OPERATING: N/A	0	0	0	-37.5	0			0			0			0		
Calculations Applied	Override Autosum, Progressive Indicator,															
Variance Reasons	Q1: Over Achieved Q3: Over Achieved															

Corrective Actions	Q1: Q2:Q3:None Q4:
Comments	Q1:Contractor was ahead of schedule, with no financial implications. Q2:Q3:None Q4:None
Line Manager Comments	

Output	1km of road layer works constructed by June 2024 in ward 24
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Reference No	Planning Level	MSCOA Project	Key Performance Indicator	Evidence	Responsible Department	Responsible Person
5.3.1	Activity	1km of road layer works constructed by June 2024	Percentage (100) completion of the appointment of a contractor an site establishment in ward 24 (Mathibestad)	Q4 : Appointment letter & Minutes, Progress Reports, completion certificate	Infrastructure Development Services	Roads & Storm Water Manager

UOM	Annual Plan	Quarter 1			Quarter 2			Quarter 3			Quarter 4			Fullterm		
		Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance
TARGET: Percentage	100	0	0	0	0	0	0	0	0	0	100	100	0	100	100	0
CAPITAL: N/A	0	0	0	0	0			0			0			0		
OPERATING: N/A	0	0	0	0	0			0			0			0		

Calculations Applied	Cumulative Indicator
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Variance Reasons	
Corrective Actions	Q1: Q2:Q3: Q4:None
Comments	Q1: Q2:Q3: Q4:None
Line Manager Comments	

Output 1KM road layer works by June 2024 in ward 10

Reference No	Planning Level	MSCOA Project	Key Performance Indicator			Evidence			Responsible Department	Responsible Person						
3.5.1	Activity	Appointment of contractor and site establishment by June 2024	Percentage (100) completion of road layer works by June 2024 in Ward 10 (1km)			Q4:Appointment letter & Minutes, Progress Reports			Infrastructure Development Services	Roads & Storm Water Manager						
UOM	Annual Plan	Quarter 1			Quarter 2			Quarter 3			Quarter 4			Fullterm		
		Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance
TARGET: Percentage	100	0	0	0	0	0	0	0	0	0	100	55	-45	100	55	-45
CAPITAL: Capex	10000000	0	0	0	0			0			0			0		
OPERATING: N/A	0	0	0	0	0			0			0			0		

Calculations Applied	Cumulative Indicator
Variance Reasons	Q4: Project Delays
Corrective Actions	Q1: Q2:Q3: Q4:The remaining 45 percent of the project to be completed in 2024/2025 financial year.
Comments	Q1: Q2:Q3: Q4:Late appointment of contractor due to delays in supply chain management processes
Line Manager Comments	

Reference No	Planning Level	MSCOA Project			Key Performance Indicator			Evidence			Responsible Department			Responsible Person		
3.5.2	Activity	Completion of 1Km road layer works by June 2024 in ward 10			Percentage (100) completion of the appointment of a contractor an site establishment in ward 10 (Tladistad)			Q4: Appointment letter & Minutes, Progress Reports			Infrastructure Development Services			Roads & Storm Water Manager		
UOM	Annual Plan	Quarter 1			Quarter 2			Quarter 3			Quarter 4			Fullterm		
		Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance
TARGET: Percentage	100	0	0	0	0	0	0	0	0	0	100	100	0	100	100	0
CAPITAL: N/A	0	0	0	0	0			0			0			0		
OPERATING: N/A	0	0	0	0	0			0			0			0		

Calculations Applied	Cumulative Indicator
Variance Reasons	
Corrective Actions	Q1: Q2:Q3: Q4:
Comments	Q1: Q2:Q3: Q4:
Line Manager Comments	

Output	1KM road layer works by June 2024 in ward 3
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Reference No	Planning Level	MSCOA Project			Key Performance Indicator			Evidence			Responsible Department			Responsible Person		
3.6.1	Activity	Appointment of contractor and site establishment by June 2024 in ward 3			Percentage (100) completion of the appointment of a contractor an site establishment in ward 3 (Cyferskuil)			Q4:Appointment letter & Minutes, Q4: Progress Reports			Infrastructure Development Services			Roads & Storm Water Manager		
UOM	Annual Plan	Quarter 1			Quarter 2			Quarter 3			Quarter 4			Fullterm		
		Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance
TARGET: Percentage	100	0	0	0	0	0	0	0	0	0	100	100	0	100	100	0
CAPITAL: Capex	9000000	0	0	0	0			0			0			0		

OPERATING: N/A	0	0	0	0	0			0			0			0			
Calculations Applied	Cumulative Indicator																
Variance Reasons																	
Corrective Actions	Q1: Q2:Q3: Q4:																
Comments	Q1: Q2:Q3: Q4:																
Line Manager Comments																	
Reference No	Planning Level	MSCOA Project					Key Performance Indicator				Evidence			Responsible Department		Responsible Person	
3.6.2	Activity	Completion of 1km road layer works by June 2024 in ward 3					Km (1) of road layer works by June 2024 in Ward 3				Q4:Appointment letter & Minutes, Progress Reports			Infrastructure Development Services		Roads & Storm Water Manager	
UOM	Annual Plan	Quarter 1			Quarter 2			Quarter 3			Quarter 4			Fullterm			
		Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	
TARGET: Number	1	0	0	0	0	0	0	0	0	0	1	0.66	-0.34	1	0.66	-0.34	
CAPITAL: N/A	0	0	0	0	0			0			0			0			

OPERATING: N/A	0	0	0	0	0			0			0			0		
Calculations Applied	Cumulative Indicator															
Variance Reasons	Q4: Project Delays															
Corrective Actions	Q1: Q2:Q3: Q4:Project to be completed in 2024/2025 financial year															
Comments	Q1: Q2:Q3: Q4:Late appointment of contractor due to delays in supply chain management processes															
Line Manager Comments																

Moretele Local Municipality

**2023/2024
SDBIP and IDP Working Document**

Local Economic Development

National Outcome	National Outcome Responsive, Accountable, Effective And Efficient Local Government System
NDP Chapters	Chapter 4: Economic Infrastructure Chapter 8: Human Settlements Chapter 12: Building Safer Communities Chapter 13: Building a capable state Chapter 14: Promoting accountability and fighting corruption
Municipal Strategic Objectives	To promote and enhance economic development, growth and economic access

Strategic Goals		SG LED: To maximise the economic potential and growth of the local economy through innovation and improved economic performance, To Maximise the economic potential and growth of Agriculture as a critical economic anchor in the local economy, To minimize the environmental damage through maximizing compliance to address the environmental issues that have a direct and indirect impacts on the natural environment, To maximise (should be minimise) environmental damage through temporary job creation, To maximise the economic potential development of Tourism in the area, Compliance with Town Planning Legislations/policies/regulations														
Key Performance Area		Local Economic Development														
Outcome		Compliance with Town Planning Legislations/policies/regulations														
Reference No	Planning Level	MSCOA Project			Key Performance Indicator			Evidence			Responsible Department			Responsible Person		
6.1	Output	Demarcation of sites by June 2024			Number (2) Demarcated sites for development by June 2024			Q3: Appointment letter Q4: Quarterly Reports & Attendance register			Local Economic Development and Planning			Director Local Economic Development		
UOM	Annual Plan	Quarter 1			Quarter 2			Quarter 3			Quarter 4			Fullterm		
		Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance
TARGET: Number	2	0	0	0	0	0	0	0	0	0	2	2	0	2	2	0
CAPITAL: Capex	1634651.93	0	0	-0.5	0			0			0			0		
OPERATING: N/A	0	0	0	-0.5	0			0			0			0		
Calculations Applied		Override Autosum, Progressive Indicator,														

Variance Reasons	Q3: Project Delays Q4: Project Delays															
Corrective Actions	Q1: Q2:Q3:Municipal Office to fastrack the appointment of service provider Q4:None															
Comments	Q1: Q2:Q3:Awaiting the appointment of the service provider Q4:Delay in the appointment has caused the delay															
Line Manager Comments																
Reference No	Planning Level	MSCOA Project			Key Performance Indicator			Evidence			Responsible Department			Responsible Person		
6.2	Output	Effective land use management measures implemented by June 2024			Number (1) of Spatial Development Framework approved by Council by June 2024			Q1: Appointment letter Q2-3: Progress Report & Attendance register Q4: SDF approved Copy by Council			Local Economic Development and Planning			Director Local Economic Development		
UOM	Annual Plan	Quarter 1			Quarter 2			Quarter 3			Quarter 4			Fullterm		
		Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance
TARGET: Number	1	0	100	100	0	3	3	0	40	40	1	1	0	0.25	36	35.75
CAPITAL: N/A	0	0	0	-0.25	0			0			0			0		
OPERATING: N/A	0	0	0	-0.25	0			0			0			0		
Calculations Applied	Override Autosum,															

Variance Reasons	Q2: Over Achieved Q3: Performance Delivery Q4: Project Delays
Corrective Actions	Q1: Q2:NoneQ3:None Q4:The project to be finalized in the next financial year 2024/25
Comments	Q1: Q2:NoneQ3:The project is still in the process of implementation Q4:None
Line Manager Comments	

Reference No	Planning Level	MSCOA Project			Key Performance Indicator			Evidence			Responsible Department			Responsible Person		
6.3	Output	Effective Spatial planning, land use management and development control by June 2024			Percentage (100) of Effective land use and development measures implemented by June 2024			Q1-Q4: Maps registers			Local Economic Development and Planning			Director Local Economic Development		
UOM	Annual Plan	Quarter 1			Quarter 2			Quarter 3			Quarter 4			Fullterm		
		Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance
TARGET: Percentage	100	25	0	-25	50	0	-50	75			100			100	0	-100
CAPITAL: N/A	0	0	0	0	0	0	0	0			0			0	0	0
OPERATING: N/A	0	0	0	0	0	0	0	0			0			0	0	0
Calculations Applied	Override Autosum, Progressive Indicator,															

Variance Reasons																
Corrective Actions																
Comments																
Line Manager Comments																
Reference No	Planning Level	MSCOA Project			Key Performance Indicator			Evidence			Responsible Department			Responsible Person		
6.4	Output	Compliance with SLUMA and national building regulations by June 2024			Percentage (100) of effective spatial planning, land use management and development by June 2024			Q1-Q4: Copies of land-use developmental applications register and Building plans register			Local Economic Development and Planning			Director Local Economic Development		
UOM	Annual Plan	Quarter 1			Quarter 2			Quarter 3			Quarter 4			Fullterm		
		Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance
TARGET: Percentage	100	25	0	-25	50	0	-50	75			100			100	0	-100
CAPITAL: N/A	0	0	0	0	0	0	0	0			0			0	0	0
OPERATING: N/A	0	0	0	0	0	0	0	0			0			0	0	0
Calculations Applied		Override Autosum, Progressive Indicator,														

Variance Reasons	Delay by the department in approval					
Corrective Actions	Refers to next financial year					
Comments						
Line Manager Comments						
National Outcome	National Outcome Responsive, Accountable, Effective And Efficient Local Government System					
NDP Chapters	Chapter 4: Economic Infrastructure Chapter 8: Human Settlements Chapter 12: Building Safer Communities Chapter 13: Building a capable state Chapter 14: Promoting accountability and fighting corruption					
Municipal Strategic Objectives	To promote and enhance economic development, growth and economic access					
Strategic Goals	SG LED: To maximise the economic potential and growth of the local economy through innovation and improved economic performance, To Maximise the economic potential and growth of Agriculture as a critical economic anchor in the local economy, To minimize the environmental damage through maximizing compliance to address the environmental issues that have a direct and indirect impacts on the natural environment, To maximise (should be minimise) environmental damage through temporary job creation, To maximise the economic potential development of Tourism in the area, Compliance with Town Planning Legislations/policies/regulations					
Key Performance Area	Local Economic Development					
Outcome	To Maximise the economic potential and growth of Agriculture as a critical economic anchor in the local economy					
Reference No	Planning Level	MSCOA Project	Key Performance Indicator	Evidence	Responsible Department	Responsible Person

2.1	Output	Agricultural Projects supported by June 2024			Number (12) of Agricultural Projects developed or supported by June 2024			Q1-Q4: Request Letter, Delivery Letters & Happy Letters/ Completion Certificate			Local Economic Development and Planning			Director Local Economic Development		
UOM	Annual Plan	Quarter 1			Quarter 2			Quarter 3			Quarter 4			Fullterm		
		Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance
TARGET: Number	12	3	4	1	3	2	-1	3	3	0	3	2	-1	12	11	-1
CAPITAL: Capex	0	0	0	-3	0			0			0			0		
OPERATING: N/A	0	0	0	-3	0			0			0			0		
Calculations Applied	Override Autosum, Progressive Indicator,															
Variance Reasons	Q1: Over Achieved Q2: Project Delays Q3: Performance Delivery Q4: Financial Resources															
Corrective Actions	Q1:None Q2:To communicate with the office of the CFO and the Municipal Manager on the impact of delaysQ3:None Q4:That the budget for Local Economic Development be increased to ensure service delivery															
Comments	Q1:Good Performance Q2:Delay in Supply Chain Processes for appointment of service provider as the request were submitted in October 2023.Q3:Projects were implemented accordingly Q4:Limited budget allocation to the unit															
Line Manager Comments																

National Outcome	National Outcome Responsive, Accountable, Effective And Efficient Local Government System															
NDP Chapters	Chapter 4: Economic Infrastructure Chapter 8: Human Settlements Chapter 12: Building Safer Communities Chapter 13: Building a capable state Chapter 14: Promoting accountability and fighting corruption															
Municipal Strategic Objectives	To promote and enhance economic development, growth and economic access															
Strategic Goals	SG LED: To maximise the economic potential and growth of the local economy through innovation and improved economic performance, To Maximise the economic potential and growth of Agriculture as a critical economic anchor in the local economy, To minimize the environmental damage through maximizing compliance to address the environmental issues that have a direct and indirect impacts on the natural environment, To maximise (should be minimise) environmental damage through temporary job creation, To maximise the economic potential development of Tourism in the area, Compliance with Town Planning Legislations/policies/regulations															
Key Performance Area	Local Economic Development															
Outcome	To maximise the economic potential development of Tourism in the area															
Reference No	Planning Level	MSCOA Project			Key Performance Indicator			Evidence			Responsible Department			Responsible Person		
5.1	Output	Tourism Development in Moretele supported by June 2024			Percentage (100) feasibility study developed and approved by June 2024			Q2: Appointment Letter Q3: Progress Report & Q4: Council Resolution			Local Economic Development and Planning			Director Local Economic Development		
UOM	Annual Plan	Quarter 1			Quarter 2			Quarter 3			Quarter 4			Fullterm		
		Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance
TARGET: Percentage	100	0	0	0	25	0	-25	50	0	-50	100	0	-100	100	0	-100

CAPITAL: N/A	0	0	0	-43.75	0			0			0			0		
OPERATING: N/A	0	0	0	-43.75	0			0			0			0		
Calculations Applied	Override Autosum, Progressive Indicator,															
Variance Reasons	Q1: Financial Resources Q2: Financial Resources Q3: Financial Resources Q4: Unplanned															
Corrective Actions	Q1:To reprioritize the and seek for funding Q2:Financial AllocationQ3:None Q4:None															
Comments	Q1:The project was not allocated budget for implementation Q2:The project to be allocated funding during the mid-term adjustmentQ3:The project has been removed from the plan Q4:None															
Line Manager Comments																
Reference No	Planning Level	MSCOA Project			Key Performance Indicator			Evidence			Responsible Department			Responsible Person		
5.1.A	Output	Tourism Development in Moretele supported by June 2024			Number (8) of tourism projects supported by June 2024			Q1-Q4: Request Letter, Delivery Letter and Happy Letter			Local Economic Development and Planning			Director Local Economic Development		
UOM	Annual Plan	Quarter 1			Quarter 2			Quarter 3			Quarter 4			Fullterm		
		Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance
TARGET: Number	8	2	2	0	2	1	-1	2	1	-1	2	1	-1	8	7	-1

CAPITAL: N/A	0	0	0	-2	0			0			0			0		
OPERATING: N/A	0	0	0	-2	0			0			0			0		
Calculations Applied	Override Autosum, Progressive Indicator,															
Variance Reasons	Q1: Performance Delivery Q2: Project Delays Q3: Project Delays Q4: Performance Delivery															
Corrective Actions	Q1:None Q2:To be implemented in the next quarterQ3:To request the fast-tracking of the process Q4:None															
Comments	Q1:None Q2:Delay by the Office of the Municipal Manager for loosing the documents and we had to re-submit for signature to himQ3:The delay in signing of the specification and appointment of service provider Q4:None															
Line Manager Comments																
National Outcome	National Outcome Responsive, Accountable, Effective And Efficient Local Government System															
NDP Chapters	Chapter 4: Economic Infrastructure Chapter 8: Human Settlements Chapter 12: Building Safer Communities Chapter 13: Building a capable state Chapter 14: Promoting accountability and fighting corruption															
Municipal Strategic Objectives	To promote and enhance economic development, growth and economic access															
Strategic Goals	SG LED: To maximise the economic potential and growth of the local economy through innovation and improved economic performance, To Maximise the economic potential and growth of Agriculture as a critical economic anchor in the local economy, To minimize the environmental damage through maximizing compliance to address the environmental issues that have a direct and indirect impacts on the natural environment, To maximise (should be minimise) environmental damage through temporary job creation, To maximise the economic potential development of Tourism in the area, Compliance with Town Planning Legislations/policies/regulations															

Key Performance Area		Local Economic Development														
Outcome		To minimise environmental damage through temporary job creation														
Reference No	Planning Level	MSCOA Project			Key Performance Indicator			Evidence			Responsible Department			Responsible Person		
4.1	Output	Access to job opportunities through the EPWP initiative ensured by June 2024			Number (390) of jobs created through EPWP Initiatives by December 2023			Q1-Q4: Monthly Reports & Q2 Appointment Letters			Local Economic Development and Planning			Director Local Economic Development		
UOM	Annual Plan	Quarter 1			Quarter 2			Quarter 3			Quarter 4			Fullterm		
		Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance
TARGET: Number	390	0	390	390	390	390	0	0	390	390	0	390	390	390	390	0
CAPITAL: Capex	6588119.77	0	0	-97.5	0			0			0			0		
OPERATING: N/A	0	0	0	-97.5	0			0			0			0		
Calculations Applied		Override Autosum,														
Variance Reasons		Q1: Performance Delivery Q2: Performance Delivery Q3: Performance Delivery Q4: Over Achieved														
Corrective Actions		Q1:None Q2:NoneQ3:None Q4:None														

Comments	Q1:To ensure that those that exit the programme must be replaced immediately Q2:Some employees exiting the programme without informing the office creates challenges regarding payments at the end of the monthQ3:Project implemented accordingly to the plan Q4:None						
Line Manager Comments							
National Outcome	National Outcome Responsive, Accountable, Effective And Efficient Local Government System						
NDP Chapters	Chapter 4: Economic Infrastructure Chapter 8: Human Settlements Chapter 12: Building Safer Communities Chapter 13: Building a capable state Chapter 14: Promoting accountability and fighting corruption						
Municipal Strategic Objectives	To promote and enhance economic development, growth and economic access						
Strategic Goals	SG LED: To maximise the economic potential and growth of the local economy through innovation and improved economic performance, To Maximise the economic potential and growth of Agriculture as a critical economic anchor in the local economy, To minimize the environmental damage through maximizing compliance to address the environmental issues that have a direct and indirect impacts on the natural environment, To maximise (should be minimise) environmental damage through temporary job creation, To maximise the economic potential development of Tourism in the area, Compliance with Town Planning Legislations/policies/regulations						
Key Performance Area	Local Economic Development						
Outcome	To minimize the environmental damage through maximizing compliance to address the environmental issues that have a direct and indirect impacts on the natural environment						
Reference No	Planning Level	MSCOA Project		Key Performance Indicator	Evidence	Responsible Department	Responsible Person
3.1	Output	Waste and environmental management services effectively provided by June 2024		Number (12) of clusters(villages) with access to weekly waste removal services by June 2024	Q1-Q4: Monthly signed waste collection reports by SP and the Councillors	Local Economic Development and Planning	Director Local Economic Development
UOM		Quarter 1	Quarter 2	Quarter 3	Quarter 4	Fullterm	

	Annual Plan	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	
TARGET: Number	12	12	12	0	12	12	0	12	12	0	12	12	0	12	12	0	
CAPITAL: N/A	0	0	0	-12	0			0			0			0			
OPERATING: N/A	0	0	0	-12	0			0			0			0			
Calculations Applied	Override Autosum, Progressive Indicator,																
Variance Reasons	Q1: Performance Delivery Q2: Over Achieved Q3: Performance Delivery Q4: Performance Delivery																
Corrective Actions	Q1:None Q2:NoneQ3:None Q4:None																
Comments	Q1:None Q2:To ensure monitoring of the projectQ3:To communicate regularly with Councilors and communities regarding the collection of waste. Q4:None																
Line Manager Comments																	
Reference No	Planning Level	MSCOA Project				Key Performance Indicator				Evidence				Responsible Department		Responsible Person	
3.1.A	Output	Waste and environmental management services effectively provided by June 2024				Number (26) of Wards with access to weekly maintenance of skip bins removal services by June 2024				Q3: Appointment letters & Monthly signed waste collection reports by SP and Councilors				Local Economic Development and Planning		Director Local Economic Development	

UOM	Annual Plan	Quarter 1			Quarter 2			Quarter 3			Quarter 4			Fullterm		
		Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance
TARGET: Number	26	26	26	0	26	26	0	26	26	0	26	26	0	26	26	0
CAPITAL: N/A	0	0	0	-26	0			0			0			0		
OPERATING: N/A	0	0	0	-26	0			0			0			0		
Calculations Applied	Override Autosum, Progressive Indicator,															
Variance Reasons	Q1: Performance Delivery Q2: Over Achieved Q3: Performance Delivery Q4: Over Achieved															
Corrective Actions	Q1:None Q2:NoneQ3:None Q4:None															
Comments	Q1:None Q2:There is a need for more trucks due to the increase of skip binsQ3:Community awareness campaigns to be held regularly Q4:None															
Line Manager Comments																
Reference No	Planning Level	MSCOA Project				Key Performance Indicator				Evidence			Responsible Department		Responsible Person	
3.1.C	Output	Waste and environmental management services effectively provided by June 2024				Percentage (100) of Closure and Rehabilitation of Ga Mmotle dumping site by March 2024				Q3: Progress Report			Local Economic Development and Planning		Director Local Economic Development	

UOM	Annual Plan	Quarter 1			Quarter 2			Quarter 3			Quarter 4			Fullterm			
		Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	
TARGET: Percentage	100	0	0	0	0	1	1	100	100	0	0	60	60	100	100	0	
CAPITAL: N/A	0	0	0	-25	0			0			0			0			
OPERATING: N/A	0	0	0	-25	0			0			0			0			
Calculations Applied	Override Autosum, Progressive Indicator,																
Variance Reasons	Q1: Performance Delivery Q2: Project Delays Q3: Performance Delivery Q4: Project Delays																
Corrective Actions	Q1:None Q2:To request the service provider to deliver the project speedilyQ3:None Q4:extension of time																
Comments	Q1:None Q2:The appointment letter was delayedQ3:None Q4:Service provider appointed late																
Line Manager Comments																	
Reference No	Planning Level	MSCOA Project				Key Performance Indicator				Evidence				Responsible Department		Responsible Person	
3.1.B	Output	Waste and environmental management services effectively provided by June 2024				Number (26) of Wards with weekly cleaning of illegal dump hotspots by June 2024				Q1-Q4: Monthly signed reports by SP and the Councillors				Local Economic Development and Planning		Director Local Economic Development	

UOM	Annual Plan	Quarter 1			Quarter 2			Quarter 3			Quarter 4			Fullterm		
		Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance
TARGET: Number	26	26	26	0	26	26	0	26	26	0	26	26	0	26	26	0
CAPITAL: N/A	0	0	0	-26	0			0			0			0		
OPERATING: N/A	0	0	0	-26	0			0			0			0		
Calculations Applied	Override Autosum, Progressive Indicator,															
Variance Reasons	Q1: Performance Delivery Q2: Over Achieved Q3: Performance Delivery Q4: Over Achieved															
Corrective Actions	Q1:None Q2:NoneQ3:None Q4:None															
Comments	Q1:None Q2:Increase number of service providers due to increased number of illegal waste sitesQ3:None Q4:None															
Line Manager Comments																
Reference No	Planning Level	MSCOA Project				Key Performance Indicator				Evidence			Responsible Department		Responsible Person	
3.1.D	Output	Waste and environmental management services effectively provided by June 2024				Number (1) Development of the New Landfill site in Makapanstad by June 2024				Q4: Completion Report			Local Economic Development and Planning		Director Local Economic Development	

UOM	Annual Plan	Quarter 1			Quarter 2			Quarter 3			Quarter 4			Fullterm		
		Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance
TARGET: Number	1	0	0	0	0	3	3	0	1	-1	1	1	0	1	1	0
CAPITAL: Capex	2500000	0	0	-0.25	0			0			0			0		
OPERATING: N/A	0	0	0	-0.25	0			0			0			0		
Calculations Applied	Override Autosum,															
Variance Reasons	Q2: Project Delays Q3: Performance Delivery Q4: Carry Over															
Corrective Actions	Q1:None Q2:To engage the service provider on how can the project be speedily completedQ3:None Q4:none															
Comments	Q1:None Q2:The studies took long to complete due to the nature of the work.Q3:None Q4:None															
Line Manager Comments																
Output		Demarcation of sites by June 2024														
Reference No	Planning Level	MSCOA Project					Key Performance Indicator					Evidence			Responsible Department	Responsible Person

6.1.1	Activity	Appointment and commencement of the project by March 2024			Percentage (100) of Appointments and commencement of the project by March 2024			Q3: Appointment letter			Local Economic Development and Planning			Town Planner		
UOM	Annual Plan	Quarter 1			Quarter 2			Quarter 3			Quarter 4			Fullterm		
		Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance
TARGET: Percentage	100	0	0	0	0	0	0	100	100	0	0	0	0	100	100	0
CAPITAL: N/A	0	0	0	-25	0			0			0			0		
OPERATING: N/A	0	0	0	-25	0			0			0			0		
Calculations Applied	Override Autosum,															
Variance Reasons																
Corrective Actions	Q1: Q2:Q3:None Q4:															
Comments	Q1: Q2:Terms of reference drafted and advert publishedQ3:None Q4:															
Line Manager Comments																
Reference No	Planning Level	MSCOA Project			Key Performance Indicator			Evidence			Responsible Department			Responsible Person		

6.1.2	Activity	Demarcation of sites by June 2024			Number (2)of Demarcated sites for development by June 2024			Q4: Progress Report & Attendance register			Local Economic Development and Planning			Town Planner		
UOM	Annual Plan	Quarter 1			Quarter 2			Quarter 3			Quarter 4			Fullterm		
		Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance
TARGET: Number	2	0	0	0	0	0	0	0	0	0	2	2	0	2	2	0
CAPITAL: N/A	0	0	0	-0.5	0			0			0			0		
OPERATING: N/A	0	0	0	-0.5	0			0			0			0		
Calculations Applied	Override Autosum, Progressive Indicator,															
Variance Reasons	Q3: Project Delays															
Corrective Actions	Q1: Q2:Q3:Appointment of service provider Q4:															
Comments	Q1: Q2:Terms of reference drafted and advert publishedQ3:Service provider not appointed Q4:															
Line Manager Comments																
Output		Effective land use management measures implemented by June 2024														

Reference No	Planning Level	MSCOA Project			Key Performance Indicator			Evidence			Responsible Department			Responsible Person		
6.2.1	Activity	Appointment and commencement by September 2023			Percentage (100) of Appointments and commencement by September 2023			Q1:Appointment letter			Local Economic Development and Planning			Town Planner		
UOM	Annual Plan	Quarter 1			Quarter 2			Quarter 3			Quarter 4			Fullterm		
		Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance
TARGET: Percentage	100	100	100	0	0	0	0	0	0	0	0	0	0	100	100	0
CAPITAL: N/A	0	0	0	-25	0			0			0			0		
OPERATING: N/A	0	0	0	-25	0			0			0			0		
Calculations Applied	Override Autosum,															
Variance Reasons	Q4: Unplanned															
Corrective Actions	Q1:None Q2:Q3: Q4:															
Comments	Q1:None Q2:Service provider has been appointed by the Department of Agriculture, Land Reform and Rural Development. the SP is currently busy with phase two of the project (see attached appointment letter and progress report)Q3:Service provider was appointed on the 11th of November 2023 Q4:															

Line Manager Comments																
Reference No	Planning Level	MSCOA Project			Key Performance Indicator			Evidence			Responsible Department			Responsible Person		
6.2.2	Activity	Conduct Progress Review Meeting by March 2024			Number (2) of progress review meetings by March 2024			Q2-3: Progress Report & Attendance register			Local Economic Development and Planning			Town Planner		
UOM	Annual Plan	Quarter 1			Quarter 2			Quarter 3			Quarter 4			Fullterm		
		Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance
TARGET: Number	2	0	0	0	1	1	0	1	1	0	0	0	0	1	1	0
CAPITAL: N/A	0	0	0	-0.5	0			0			0			0		
OPERATING: N/A	0	0	0	-0.5	0			0			0			0		
Calculations Applied	Override Autosum, Progressive Indicator,															
Variance Reasons																
Corrective Actions	Q1: Q2:Q3:None Q4:															
Comments	Q1: Q2:Q3:None Q4:															

Line Manager Comments																
Reference No	Planning Level	MSCOA Project			Key Performance Indicator			Evidence			Responsible Department			Responsible Person		
6.2.3	Activity	Drafting of SDF and Public Participation by June 2024			Percentge (100) drafting of SDF and Public participation by June 2024			Q4: SDF approved Copy by Council			Local Economic Development and Planning			Town Planner		
UOM	Annual Plan	Quarter 1			Quarter 2			Quarter 3			Quarter 4			Fullterm		
		Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance
TARGET: Percentage	100	0	0	0	0	0	0	0	0	0	100	100	0	100	100	0
CAPITAL: N/A	0	0	0	-25	0			0			0			0		
OPERATING: N/A	0	0	0	-25	0			0			0			0		
Calculations Applied	Override Autosum,															
Variance Reasons																
Corrective Actions	Q1: Q2:Q3: Q4:															
Comments	Q1: Q2:Q3:this KPI falls under quarter four Q4:															

Line Manager Comments																
Output		Effective Spatial planning, land use management and development control by June 2024														
Reference No	Planning Level	MSCOA Project			Key Performance Indicator			Evidence			Responsible Department			Responsible Person		
6.3.1.	Activity	Effective spatial Planning and Land Use Management by June 2024			Number (70) of Mapping of areas linked to land development enquiries by June 2024			Q1-Q4: Maps register			Local Economic Development and Planning			Town Planner		
UOM	Annual Plan	Quarter 1			Quarter 2			Quarter 3			Quarter 4			Fullterm		
		Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance
TARGET: Number	70	20	21	1	15	15	0	15	17	2	20	21	1	70	74	4
CAPITAL: N/A	0	0	0	-17.5	0			0			0			0		
OPERATING: N/A	0	0	0	-17.5	0			0			0			0		
Calculations Applied	Override Autosum, Progressive Indicator,															
Variance Reasons																
Corrective Actions	Q1: Q2:Q3: Q4:															

Comments		Q1: Q2:Q3: Q4:														
Line Manager Comments																
Reference No	Planning Level	MSCOA Project			Key Performance Indicator			Evidence			Responsible Department			Responsible Person		
6.3.2	Activity	Effective spatial Planning and Land Use Management by June 2024			Number (30) of Issuing of Zoning certificates			Q1-Q4: Zoning certificate register			Local Economic Development and Planning			Town Planner		
UOM	Annual Plan	Quarter 1			Quarter 2			Quarter 3			Quarter 4			Fullterm		
		Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance
TARGET: Number	30	7	10	3	8	6	-2	8	11	3	7	7	0	30	34	4
CAPITAL: N/A	0	0	0	-7.5	0			0			0			0		
OPERATING: N/A	0	0	0	-7.5	0			0			0			0		
Calculations Applied	Override Autosum, Progressive Indicator,															
Variance Reasons	Q2: External Factors															
Corrective Actions	Q1:N/A Q2:Land use awareness workshopQ3: Q4:															

Comments		Q1:N/A Q2:Planning office did not receive enough requests from public/clientsQ3: Q4:														
Line Manager Comments																
Reference No	Planning Level	MSCOA Project			Key Performance Indicator			Evidence			Responsible Department			Responsible Person		
6.3.3	Activity	Effective spatial Planning and Land Use Management by June 2024			Number (20) of Issuing of confirmation of stands letters by June 2024			Q1-Q4: Confirmation registers			Local Economic Development and Planning			Town Planner		
UOM	Annual Plan	Quarter 1			Quarter 2			Quarter 3			Quarter 4			Fullterm		
		Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance
TARGET: Number	20	5	5	0	5	1	-4	5	4	-1	5	2	-3	20	12	-8
CAPITAL: N/A	0	0	0	-5	0			0			0			0		
OPERATING: N/A	0	0	0	-5	0			0			0			0		
Calculations Applied		Override Autosum, Progressive Indicator,														
Variance Reasons		Q2: External FactorsQ3: External Factors Q4: External Factors														
Corrective Actions		Q1: Q2:Land use awareness workshopQ3:to be finalized in the next quarter Q4:continuation of awareness workshops														

Comments		Q1: Q2:Planning office did not receive enough requests from public/clientsQ3:Confirmation of stand letter was not issued, the Municipality is still waiting for the applicant to submit outstanding documents Q4:The Municipality did not receive enough applications														
Line Manager Comments																
Output		Compliance with SLUMA and national building regulations by June 2024														
Reference No	Planning Level	MSCOA Project			Key Performance Indicator			Evidence			Responsible Department			Responsible Person		
6.4.1	Activity	Compliance with SPLUMA by June 2024			Number(8) of land-use development applications received and processed by June 2024			Q1-Q4: Copies of land-use developmental applications registers			Local Economic Development and Planning			Town Planner		
UOM	Annual Plan	Quarter 1			Quarter 2			Quarter 3			Quarter 4			Fullterm		
		Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance
TARGET: Number	8	2	2	0	2	3	1	2	2	0	2	6	4	8	13	5
CAPITAL: N/A	0	0	0	-2	0			0			0			0		
OPERATING: N/A	0	0	0	-2	0			0			0			0		
Calculations Applied		Override Autosum, Progressive Indicator,														

Variance Reasons																
Corrective Actions		Q1: Q2:Q3:None Q4:None														
Comments		Q1: Q2:Q3:None Q4:None														
Line Manager Comments																
Reference No	Planning Level	MSCOA Project			Key Performance Indicator			Evidence			Responsible Department			Responsible Person		
6.4.2	Activity	Compliance with SPLUMA by June 2024			Number(15) of building plans received and processed by June 2024			Q1-Q4: Building plans registers			Local Economic Development and Planning			Town Planner		
UOM	Annual Plan	Quarter 1			Quarter 2			Quarter 3			Quarter 4			Fullterm		
		Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance
TARGET: Number	15	4	4	0	4	6	2	4	4	0	3	6	3	15	20	5
CAPITAL: N/A	0	0	0	-3.75	0			0			0			0		
OPERATING: N/A	0	0	0	-3.75	0			0			0			0		
Calculations Applied		Override Autosum, Progressive Indicator,														

Variance Reasons	
Corrective Actions	Q1: Q2:Q3:None Q4:None
Comments	Q1: Q2:Q3:None Q4:None
Line Manager Comments	

Output	Agricultural Projects supported by June 2024
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Reference No	Planning Level	MSCOA Project			Key Performance Indicator			Evidence			Responsible Department			Responsible Person		
2.1.1	Activity	Provide support for Agricultural Projects by June 2024			Number (12) of Agriculture Project supported by June 2024			Q1-Q4: Request Letter, Delivery Letters & Happy Letters/ Completion Certificate			Local Economic Development and Planning			Manager LED		
UOM	Annual Plan	Quarter 1			Quarter 2			Quarter 3			Quarter 4			Fullterm		
		Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance
TARGET: Number	12	3	3	0	3	3	0	3	2	1	3	3	0	12	11	1
CAPITAL: N/A	0	0	0	-3	0			0			0			0		
OPERATING: N/A	0	0	0	-3	0			0			0			0		

Calculations Applied	Override Autosum, Progressive Indicator,
Variance Reasons	Performance Delivery
Corrective Actions	Improvement in procurement plan in the next financial year
Comments	Delayed be SCM Processes affected the targets as planned. Improve in procurement process will be attended to in the next financial year
Line Manager Comments	

Output	Tourism Development in Moretele supported by June 2024
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Reference No	Planning Level	MSCOA Project			Key Performance Indicator			Evidence			Responsible Department			Responsible Person		
5.1.1	Activity	Appointment and Commencement of the feasibility study by December 2023			Percentage (100) appointment and commencement of feasibility study by December 2023			Q2: Appointment Letter			Local Economic Development and Planning			Manager LED		
UOM	Annual Plan	Quarter 1			Quarter 2			Quarter 3			Quarter 4			Fullterm		
		Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance
TARGET: Percentage	100	0	0	0	100	0	-100	0	0	0	0	0	0	100	0	-100
CAPITAL: N/A	0	0	0	-25	0			0			0			0		

OPERATING: N/A	0	0	0	-25	0			0			0			0				
Calculations Applied	Override Autosum,																	
Variance Reasons																		
Corrective Actions	Q1: Q2:Q3: Q4:																	
Comments	Q1: Q2:Q3: Q4:																	
Line Manager Comments																		
Reference No	Planning Level	MSCOA Project					Key Performance Indicator					Evidence			Responsible Department		Responsible Person	
5.1.4	Activity	Tourism Projects supported by June 2024					Number (8) of tourism projects supported by June 2024					Q1-Q4: Request Letter, Delivery Letter and Happy Letter			Local Economic Development and Planning		Manager LED	
UOM	Annual Plan	Quarter 1			Quarter 2			Quarter 3			Quarter 4			Fullterm				
		Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance		
TARGET: Number	8	2	1	-1	2	1	-1	2	1	-1	2	1	-1	8	4	-4		
CAPITAL: N/A	0	0	0	-2	0			0			0			0				

OPERATING: N/A	0	0	0	-2	0			0			0			0		
Calculations Applied	Override Autosum, Progressive Indicator,															
Variance Reasons	Q1: Carry Over Q2: Project Delays Q3: Project Delays															
Corrective Actions	Q1:Project carried over to next quarter. Q2:To be implemented in the third quarterQ3:To be implemented in the fourth Quarter Q4:The project planned to implemented in the Next Financial Year (2024/2025)															
Comments	Q1: Q2:Delayed by the office of the Municipal ManagerQ3:Delayed by the office of the Municipal Manager Q4:Only One project was implemented and the other one planned was not implemented due to Budget															
Line Manager Comments																
National Outcome	National Outcome Responsive, Accountable, Effective And Efficient Local Government System															
NDP Chapters	Chapter 4: Economic Infrastructure Chapter 8: Human Settlements Chapter 12: Building Safer Communities Chapter 13: Building a capable state Chapter 14: Promoting accountability and fighting corruption															
Municipal Strategic Objectives	To promote and enhance economic development, growth and economic access															
Strategic Goals	SG LED: To maximise the economic potential and growth of the local economy through innovation and improved economic performance, To Maximise the economic potential and growth of Agriculture as a critical economic anchor in the local economy, To minimize the environmental damage through maximizing compliance to address the environmental issues that have a direct and indirect impacts on the natural environment, To maximise (should be minimise) environmental damage through temporary job creation, To maximise the economic potential development of Tourism in the area, Compliance with Town Planning Legislations/policies/regulations															
Key Performance Area	Local Economic Development															

Outcome	To maximize the economic potential and growth of the local economy through innovation and improved economic performance																
Output	LED Strategy reviewed by December 2023																
Output	The local Small Medium Micro Entrepreneurs Supported by June 2024																
Output	LED Summit hosted by December 2023																
Output	Access to job opportunities through the EPWP initiative ensured by June 2024																
Reference No	Planning Level	MSCOA Project						Key Performance Indicator			Evidence			Responsible Department		Responsible Person	
4.1.1	Activity	Implementation of EPWP by June 2024						Percentage (100) completion of EPWP implementation by June 2024			Q1-4: Monthly reports			Local Economic Development and Planning		Manager LED	
UOM	Annual Plan	Quarter 1			Quarter 2			Quarter 3			Quarter 4			Fullterm			
		Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	
TARGET: Percentage	100	25	25	0	50	50	0	75	75	0	100	100	0	100	100	0	
CAPITAL: N/A	0	0	0	-62.5	0			0			0			0			
OPERATING: N/A	0	0	0	-62.5	0			0			0			0			

Calculations Applied	Override Autosum, Progressive Indicator,
Variance Reasons	Q3: Performance Delivery
Corrective Actions	Q1: Q2:Q3:None Q4:
Comments	Q1: Q2:Q3:None Q4:This is done through Pepefatsa Project which has employed 390 Participants at all 26 Wards
Line Manager Comments	

Reference No	Planning Level	MSCOA Project			Key Performance Indicator			Evidence			Responsible Department			Responsible Person		
4.1.2	Activity	Recruitment & appointment by December 2023			Percentage (100) recruitment and appointment by December 2023			Q2: Appointment Letters			Local Economic Development and Planning			Manager LED		
UOM	Annual Plan	Quarter 1			Quarter 2			Quarter 3			Quarter 4			Fullterm		
		Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance
TARGET: Percentage	100	0	0	0	100	0	-100	0	0	0	0	0	0	100	0	-100
CAPITAL: N/A	0	0	0	-25	0			0			0			0		
OPERATING: N/A	0	0	0	-25	0			0			0			0		

Calculations Applied	Override Autosum,
Variance Reasons	Poor Planning
Corrective Actions	Moved to next financial year
Comments	Q1: Q2:Q3: Q4:
Line Manager Comments	

Output Waste and environmental management services effectively provided by June 2024

Reference No	Planning Level	MSCOA Project			Key Performance Indicator			Evidence			Responsible Department			Responsible Person		
3.1.1	Activity	Collection, transportation, disposal and cleansing of waste by June 2024			Percentage (100) Collected, transported , disposed and cleansed waste per quarter by June 2024			Q1-Q4: Monthly signed waste collection reports by SP and the Councillors Q3: Appointment letters			Local Economic Development and Planning			Manager LED		
UOM	Annual Plan	Quarter 1			Quarter 2			Quarter 3			Quarter 4			Fullterm		
		Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance
TARGET: Percentage	0	25	25	0	50	50	0	75	75	0	100	100	0	100	100	0
CAPITAL: N/A	0	0	0	-62.5	0			0			0			0		

OPERATING: N/A	0	0	0	-62.5	0			0			0			0		
Calculations Applied	Override Autosum, Progressive Indicator,															
Variance Reasons	Q2: Performance Delivery															
Corrective Actions	Q1: Q2:Q3:To request the Office of the Municipal Manager to intervene Q4:None															
Comments	Q1: Q2:Implementation doneQ3:The supply chain management processes are still on-going Q4:None															
Line Manager Comments																
Reference No	Planning Level	MSCOA Project					Key Performance Indicator			Evidence			Responsible Department		Responsible Person	
3.1.2	Activity	Appointment and commencement of Waste collection project by March 2024					Percentage (100) appointment and commencement of the Waste collection project by March 2024			Q3: Appointment letters			Local Economic Development and Planning		Manager LED	
UOM	Annual Plan	Quarter 1			Quarter 2			Quarter 3			Quarter 4			Fullterm		
		Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance
TARGET: Percentage	100	0	0	0	0	0	0	100	0	-100	0	0	0	100	0	-100
CAPITAL: N/A	0	0	0	-25	0			0			0			0		

OPERATING: N/A	0	0	0	-25	0			0			0			0			
Calculations Applied	Override Autosum,																
Variance Reasons	Q3: Project Delays																
Corrective Actions	Q1: Q2:Q3:To request the office of the Municipal Manager to intervene. Q4:																
Comments	Q1: Q2:Q3:The supply chain management processes are still on-going. Q4:																
Line Manager Comments																	
Reference No	Planning Level	MSCOA Project					Key Performance Indicator				Evidence			Responsible Department		Responsible Person	
3.1.3	Activity	Appointment and commencement of Skip Bin Project by June 2024					Percentage (100) appointment and commencement of the Skip bins Project by June 2024				Q4: Appointment letters			Local Economic Development and Planning		Manager LED	
UOM	Annual Plan	Quarter 1			Quarter 2			Quarter 3			Quarter 4			Fullterm			
		Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	
TARGET: Percentage	100	0	0	0	0	0	0	0	0	0	100	100	0	100	100	0	
CAPITAL: N/A	0	0	0	-25	0			0			0			0			

OPERATING: N/A	0	0	0	-25	0			0			0			0		
Calculations Applied	Override Autosum,															
Variance Reasons																
Corrective Actions																
Comments																
Line Manager Comments																
Reference No	Planning Level	MSCOA Project					Key Performance Indicator			Evidence			Responsible Department		Responsible Person	
3.1.4	Activity	Maintenance of skip bins and disposal of waste by June 2024					Percentage (100) maintenance skip bins and disposal of waste by June 2024			Q1-4: Monthly waste disposal reports			Local Economic Development and Planning		Manager LED	
UOM	Annual Plan	Quarter 1			Quarter 2			Quarter 3			Quarter 4			Fullterm		
		Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance
TARGET: Percentage	100	25	25	0	50	50	0	75	0	-75	100	100	0	100	100	0
CAPITAL: N/A	0	0	0	-62.5	0			0			0			0		

OPERATING: N/A	0	0	0	-62.5	0			0			0			0		
Calculations Applied	Override Autosum, Progressive Indicator,															
Variance Reasons	Q2: Performance Delivery Q3: Project Delays															
Corrective Actions	Q1: Q2:Appointment of additional service provides for collectionQ3:the Office of the Municipal Manager to intervene. Q4:None															
Comments	Q1:Waste Collection and Skip bin's invoices are scanned in one place. Q2:Allocation of Skip bins is in large numbers and additional Trucks to be collectedQ3:The supply chain management processes are still on-going Q4:None															
Line Manager Comments																
Reference No	Planning Level	MSCOA Project			Key Performance Indicator			Evidence			Responsible Department			Responsible Person		
3.1.5	Activity	Cleansing of illegal dump hotspots and disposal of waste by June 2024			Percentage (100) completion of cleaning dumping Hotspots and Waste disposal by June 2024			Q1-Q4: Monthly signed reports by SP and the Councillors			Local Economic Development and Planning			Manager LED		
UOM	Annual Plan	Quarter 1			Quarter 2			Quarter 3			Quarter 4			Fullterm		
		Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance
TARGET: Percentage	100	25	25	0	50	50	0	75	75	0	100	100	0	100	100	0

CAPITAL: N/A	0	0	0	-62.5	0			0			0			0		
OPERATING: N/A	0	0	0	-62.5	0			0			0			0		
Calculations Applied	Override Autosum, Progressive Indicator,															
Variance Reasons	Q2: Performance Delivery															
Corrective Actions	Q1: Q2:Q3:The Office of the Municipal Manager to intervene. Q4:None															
Comments	Q1:Invoices for waste collection, skip bins and illegal dumping are scanned in one document Q2:Q3:The supply chain management processes are still on-going. Q4:None															
Line Manager Comments																
Reference No	Planning Level	MSCOA Project			Key Performance Indicator			Evidence			Responsible Department			Responsible Person		
3.1.6	Activity	Approval for Closure and Rehabilitation of dumping site in Ga-Mmotle from the Department by September 2023			Number (1) of Approval of closure and rehabilitation of dumping site in Ga-Mmotle from the department by September 2023			Q1: Application letter of Department of Environment			Local Economic Development and Planning			Manager LED		
UOM	Annual Plan	Quarter 1			Quarter 2			Quarter 3			Quarter 4			Fullterm		
		Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance
TARGET: Number	1	1	0	-1	0	0	0	0	0	0	0	0	0	1	0	-1

CAPITAL: N/A	0	0	0	-0.25	0			0			0			0		
OPERATING: N/A	0	0	0	-0.25	0			0			0			0		
Calculations Applied	Override Autosum,															
Variance Reasons	Q1: Project Delays Q2: Performance Delivery															
Corrective Actions	Q1:Differed to next quarter Q2:Q3: Q4:															
Comments	Q1:Still waiting for the appointment of the service provider after finalisation of procurement process Q2:Q3: Q4:															
Line Manager Comments																
Reference No	Planning Level	MSCOA Project				Key Performance Indicator			Evidence			Responsible Department		Responsible Person		
3.1.8	Activity	Authorisation from the Department and Final assessment by December 2023				Percentage (100) of authorisation from the Department and Final Assessment by December 2023			Q4:Approval letter for closure from the Department of Economic Development, Environment, Conservation and Tourism			Local Economic Development and Planning		Manager LED		
UOM	Annual Plan	Quarter 1			Quarter 2			Quarter 3			Quarter 4			Fullterm		
		Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance

TARGET: Percentage	100	0	0	0	0	0	0	0	0	0	100	0	-100	100	0	-100
CAPITAL: N/A	0	0	0	-25	0			0			0			0		
OPERATING: N/A	0	0	0	-25	0			0			0			0		
Calculations Applied	Override Autosum,															
Variance Reasons	Delay by the Department in approvals															
Corrective Actions	Refers to the next financial year															
Comments	Q1: Q2:Q3: Q4:															
Line Manager Comments																
Reference No	Planning Level	MSCOA Project			Key Performance Indicator			Evidence			Responsible Department			Responsible Person		
3.1.10	Activity	Appointment of Service Provider and construction by June 2024			Percentage (100) of Appointment of service provider and construction by June 2024			Q4: Appointment Letter			Local Economic Development and Planning			Manager LED		
UOM	Annual Plan	Quarter 1			Quarter 2			Quarter 3			Quarter 4			Fullterm		
		Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance

TARGET: Percentage	100	0	0	0	0	0	0	0	0	0	100	0	-100	100	0	-100
CAPITAL: N/A	0	0	0	-25	0			0			0			0		
OPERATING: N/A	0	0	0	-25	0			0			0			0		
Calculations Applied	Override Autosum,															
Variance Reasons	Delays in the appointment of service provider due to procurement process															
Corrective Actions	Refers to next financial yer															
Comments	Q1: Q2:Q3: Q4:															
Line Manager Comments																

Moretele Local Municipality

**2023/2024
SDBIP and IDP Working Document**

Office of the Mayor

National Outcome	National Outcome Responsive, Accountable, Effective And Efficient Local Government System
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NDP Chapters	Chapter 4: Economic Infrastructure Chapter 8: Human Settlements Chapter 12: Building Safer Communities Chapter 13: Building a capable state Chapter 14: Promoting accountability and fighting corruption
Municipal Strategic Objectives	To promote and enhance effective governance systems for improved service delivery, To enhance and promote effective governance through credible communication systems, To promote and enhance integrated municipal planning, To promote Institutional development and transformation and good governance
Strategic Goals	SG Governance: Efficient and effective Audit Management functions provided, Efficient and effective Risk Management functions provided, To ensure credible planning for improved outcomes,Achieve improved in institutional development, transformation, and good governance outcomes through implementation of Performance Management, Promote participatory development and local democracy through effective oversight
Key Performance Area	Good Governance and Public Participation
Outcome	Promote participatory development and local democracy through effective oversight

Reference No	Planning Level	MSCOA Project			Key Performance Indicator			Evidence			Responsible Department			Responsible Person		
5.5	Output	Promotion and empowerment of Youth Development by June 2024			Percentage (100) of Youth Development and empowerment by June 2024			Q1-Q4: Report			Office of the Mayor			Manager- Office of Mayor		
UOM	Annual Plan	Quarter 1			Quarter 2			Quarter 3			Quarter 4			Fullterm		
		Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance
TARGET: Percentage	100	25	25	0	50	50	0	75	75	0	100	100	0	100	100	0
CAPITAL: Capex	3264300	0	0	-62.5	0			0			0			0		

OPERATING: N/A	0	0	0	-62.5	0			0			0			0			
Calculations Applied	Override Autosum,																
Variance Reasons																	
Corrective Actions	Q1: Q2:Q3: Q4:																
Comments	Q1: Q2:Q3: Q4:																
Line Manager Comments																	
Reference No	Planning Level	MSCOA Project					Key Performance Indicator				Evidence			Responsible Department		Responsible Person	
5.7	Output	Promotion and support of people living with disability BY June 2024					Percentage (100) of support of people living with disability by June 2024				Q1-Q4: Reports			Office of the Mayor		Manager- Office of Mayor	
UOM	Annual Plan	Quarter 1			Quarter 2			Quarter 3			Quarter 4			Fullterm			
		Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	
TARGET: Percentage	100	25	25	0	50	50	0	75	75	0	100	100	0	100	100	0	
CAPITAL: N/A	0	0	0	-62.5	0			0			0			0			

OPERATING: N/A	0	0	0	-62.5	0			0			0			0				
Calculations Applied	Override Autosum, Progressive Indicator,																	
Variance Reasons																		
Corrective Actions	Q1: Q2:Q3: Q4:																	
Comments	Q1: Q2:Q3: Q4:																	
Line Manager Comments																		
Reference No	Planning Level	MSCOA Project					Key Performance Indicator					Evidence			Responsible Department		Responsible Person	
5.6	Output	Promotion and empowerment of Women by June 2024					Percentage (100) of Women empowerment promotions by June 2024					Q1-Q4: Reports			Office of the Mayor		Manager- Office of Mayor	
UOM	Annual Plan	Quarter 1			Quarter 2			Quarter 3			Quarter 4			Fullterm				
		Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance		
TARGET: Percentage	100	25	25	0	50	50	0	75	75	0	100	100	0	100	100	0		
CAPITAL: N/A	0	0	0	-62.5	0			0			0			0				

OPERATING: N/A	0	0	0	-62.5	0			0			0			0			
Calculations Applied	Override Autosum,																
Variance Reasons																	
Corrective Actions	Q1: Q2:Q3: Q4:																
Comments	Q1: Q2:Q3: Q4:																
Line Manager Comments																	
Reference No	Planning Level	MSCOA Project					Key Performance Indicator				Evidence			Responsible Department		Responsible Person	
5.8	Output	Promotion of Social Cohesion through celebrating National Days by June 2024					Percentage (100) of Social Cohesion through celebrating National Days by June 2024				Q1-Q4: Reports			Office of the Mayor		Manager- Office of Mayor	
UOM	Annual Plan	Quarter 1			Quarter 2			Quarter 3			Quarter 4			Fullterm			
		Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	
TARGET: Percentage	100	25	25	0	50	50	0	75	75	0	100	100	0	100	100	0	
CAPITAL: N/A	0	0	0	-62.5	0			0			0			0			

OPERATING: N/A	0	0	0	-62.5	0			0			0			0			
Calculations Applied	Override Autosum, Progressive Indicator,																
Variance Reasons																	
Corrective Actions	Q1: Q2:Q3: Q4:																
Comments	Q1: Q2:Q3: Q4:																
Line Manager Comments																	
Reference No	Planning Level	MSCOA Project					Key Performance Indicator				Evidence			Responsible Department		Responsible Person	
5.9	Output	Promotion and empowerment of Disabled persons by June 2024					Percentage (100) of empowerment of people living with disability by June 2024				Q1-Q4: Reports			Office of the Mayor		Manager- Office of Mayor	
UOM	Annual Plan	Quarter 1			Quarter 2			Quarter 3			Quarter 4			Fullterm			
		Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	
TARGET: Percentage	100	25	25	0	50	50	0	75	75	0	100	100	0	100	100	0	
CAPITAL: N/A	0	0	0	-62.5	0			0			0			0			

OPERATING: N/A	0	0	0	-62.5	0			0			0			0				
Calculations Applied	Override Autosum,																	
Variance Reasons																		
Corrective Actions	Q1: Q2:Q3: Q4:																	
Comments	Q1: Q2:Q3: Q4:																	
Line Manager Comments																		
Reference No	Planning Level	MSCOA Project					Key Performance Indicator					Evidence			Responsible Department		Responsible Person	
5.10	Output	Promotion and support of destitute families by December 2023					Percentage (100) promotion and support of selected destitute families by December 2023					Q2: Reports			Office of the Mayor		Manager- Office of Mayor	
UOM	Annual Plan	Quarter 1			Quarter 2			Quarter 3			Quarter 4			Fullterm				
		Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance		
TARGET: Percentage	100	0	0	0	100	100	0	0	100	0	0	0	0	100	100	0		
CAPITAL: N/A	0	0	0	-25	0			0			0			0				

OPERATING: N/A	0	0	0	-25	0			0			0			0			
Calculations Applied	Override Autosum,																
Variance Reasons																	
Corrective Actions	Q1: Q2:Q3: Q4:																
Comments	Q1: Q2:Q3: Q4:																
Line Manager Comments																	
Reference No	Planning Level	MSCOA Project					Key Performance Indicator				Evidence			Responsible Department		Responsible Person	
5.12	Output	Promotion of social cohesion and good governance by June 2024					Percentage (100) of promotion of good governance and ethics by June 2024				Q1-Q4: Report			Office of the Mayor		Manager- Office of Mayor	
UOM	Annual Plan	Quarter 1			Quarter 2			Quarter 3			Quarter 4			Fullterm			
		Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	
TARGET: Percentage	100	25	25	0	50	50	0	75	75	0	100	100	0	100	100	0	
CAPITAL: N/A	0	0	0	-62.5	0			0			0			0			

OPERATING: N/A	0	0	0	-62.5	0			0			0			0			
Calculations Applied	Override Autosum, Progressive Indicator,																
Variance Reasons																	
Corrective Actions	Q1: Q2:Q3: Q4:																
Comments	Q1: Q2:Q3: Q4:																
Line Manager Comments																	
Reference No	Planning Level	MSCOA Project					Key Performance Indicator				Evidence			Responsible Department		Responsible Person	
5.11	Output	Promotion of good governance and ethics by June 2024					Percentage (100) Promotion of social cohesion and good governance by June 2024				Q1-Q4: Reports			Office of the Mayor		Manager- Office of Mayor	
UOM	Annual Plan	Quarter 1			Quarter 2			Quarter 3			Quarter 4			Fullterm			
		Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	
TARGET: Percentage	100	25	25	0	50	50	0	75	75	0	100	100	0	100	100	0	
CAPITAL: N/A	0	0	0	-62.5	0			0			0			0			

OPERATING: Capex	242190	0	0	-62.5	0			0			0			0		
Calculations Applied	Override Autosum, Progressive Indicator,															
Variance Reasons																
Corrective Actions	Q1: Q2:Q3: Q4:															
Comments	Q1: Q2:Q3: Q4:															
Line Manager Comments																

Output Promotion and empowerment of Youth Development by June 2024

Reference No	Planning Level	MSCOA Project			Key Performance Indicator			Evidence			Responsible Department			Responsible Person		
5.5.1	Activity	Host Career Development Programme by June 2024			Number (3) Career Development Programmes by June 2024: Q1: Out of School Career Exhibition through Clusters Q3: Back to School Campaign in partnership with Dept of Education Q4: Career Exhibition in partnership with Dept of Education by June 2024			Q1,3, 4: Reports			Office of the Mayor			Special Projects Manager		
UOM	Annual Plan	Quarter 1			Quarter 2			Quarter 3			Quarter 4			Fullterm		
		Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance

TARGET: Number	3	1	1	0	0	0	0	1	1	0	1	1	0	3	3	0
CAPITAL: N/A	0	0	0	-0.75	0			0			0			0		
OPERATING: N/A	0	0	0	-0.75	0			0			0			0		
Calculations Applied	Override Autosum, Progressive Indicator,															
Variance Reasons																
Corrective Actions	Q1: Q2:Q3: Q4:															
Comments	Q1:We held out-of-school training session Q2:Q3: Q4:															
Line Manager Comments																
Reference No	Planning Level	MSCOA Project					Key Performance Indicator			Evidence			Responsible Department		Responsible Person	
5.5.2	Activity	Establishment and Launching of Youth Council by June 2024					Number (26) of Ward Youth Forums established by June 2024			Q1-Q4: Reports			Office of the Mayor		Special Projects Manager	
UOM	Annual Plan	Quarter 1			Quarter 2			Quarter 3			Quarter 4			Fullterm		
		Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance

TARGET: Number	26	26	26	0	26	26	0	26	26	0	26	26	0	26	26	0
CAPITAL: N/A	0	0	0	-26	0			0			0			0		
OPERATING: N/A	0	0	0	-26	0			0			0			0		
Calculations Applied	Override Autosum, Progressive Indicator,															
Variance Reasons																
Corrective Actions	Q1: Q2:Q3: Q4:															
Comments	Q1: Q2:Q3: Q4:															
Line Manager Comments																
Reference No	Planning Level	MSCOA Project					Key Performance Indicator			Evidence			Responsible Department		Responsible Person	
5.5.3	Activity	Establishment of Moretele Youth Council by June 2024					Percentage (100) Establishment of Moretele Youth Council by March 2024			Q1 & 3: Reports			Office of the Mayor		Special Projects Manager	
UOM	Annual Plan	Quarter 1			Quarter 2			Quarter 3			Quarter 4			Fullterm		
		Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance

TARGET: Percentage	100	100	100	0	0	0	0	100	100	0	0	0	0	100	100	0
CAPITAL: N/A	0	0	0	-50	0			0			0			0		
OPERATING: N/A	0	0	0	-50	0			0			0			0		
Calculations Applied	Override Autosum,															
Variance Reasons																
Corrective Actions	Q1: Q2:Q3: Q4:															
Comments	Q1: Q2:Q3: Q4:															
Line Manager Comments																
Reference No	Planning Level	MSCOA Project					Key Performance Indicator			Evidence			Responsible Department		Responsible Person	
5.5.4	Activity	Host Development Symposium by June 2024					Number (1) of Youth Development Symposiums held by June 2024			Q4: Report			Office of the Mayor		Special Projects Manager	
UOM	Annual Plan	Quarter 1			Quarter 2			Quarter 3			Quarter 4			Fullterm		
		Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance

TARGET: Number	1	0	0	0	0	0	0	0	0	0	1	1	0	1	1	0
CAPITAL: N/A	0	0	0	-0.25	0			0			0			0		
OPERATING: N/A	0	0	0	-0.25	0			0			0			0		
Calculations Applied	Override Autosum, Progressive Indicator,															
Variance Reasons																
Corrective Actions	Q1: Q2:Q3: Q4:															
Comments	Q1: Q2:Q3: Q4:															
Line Manager Comments																
Reference No	Planning Level	MSCOA Project				Key Performance Indicator				Evidence			Responsible Department		Responsible Person	
5.5.5	Activity	Provide learners with bursaries by March 2024				Number of (25) Young Tertiary Learners provided with bursaries by March 2024				Q4: Report			Office of the Mayor		Special Projects Manager	
UOM	Annual Plan	Quarter 1			Quarter 2			Quarter 3			Quarter 4			Fullterm		
		Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance

TARGET: Number	25	0	0	0	0	0	0	0	25	25	0	0	0	0	25	25	0
CAPITAL: N/A	0	0	0	-6.25	0			0			0				0		
OPERATING: N/A	0	0	0	-6.25	0			0			0				0		
Calculations Applied	Override Autosum, Progressive Indicator,																
Variance Reasons																	
Corrective Actions	Q1: Q2:Q3: Q4:																
Comments	Q1: Q2:Q3: Q4:																
Line Manager Comments																	
Reference No	Planning Level	MSCOA Project					Key Performance Indicator			Evidence			Responsible Department		Responsible Person		
5.5.6	Activity	Issuing of 2023 academic year Bursary applications by September 2023					Percentage (100) of 2023 academic busaries issued by September 2023			Q1: Report			Office of the Mayor		Special Projects Manager		
UOM	Annual Plan	Quarter 1			Quarter 2			Quarter 3			Quarter 4			Fullterm			
		Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	

TARGET: Percentage	100	100	100	0	0	0	0	0	0	0	0	0	0	100	100	0	
CAPITAL: N/A	0	0	0	-25	0			0		0				0			
OPERATING: N/A	0	0	0	-25	0			0		0				0			
Calculations Applied	Override Autosum,																
Variance Reasons																	
Corrective Actions	Q1: Q2:Q3: Q4:																
Comments	Q1: Q2:Bursary forms were issuedQ3: Q4:																
Line Manager Comments																	
Reference No	Planning Level	MSCOA Project					Key Performance Indicator					Evidence			Responsible Department		Responsible Person
5.5.7	Activity	Submission and capturing of bursary applications by December 2023					Percentage (100) of 2023 academic busary applications captured by December 2023					Q2: Report			Office of the Mayor		Special Projects Manager
UOM	Annual Plan	Quarter 1			Quarter 2			Quarter 3			Quarter 4			Fullterm			
		Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	

TARGET: Percentage	100	0	0	0	100	100	0	0	0	0	0	0	0	100	100	0
CAPITAL: N/A	0	0	0	-25	0			0		0				0		
OPERATING: N/A	0	0	0	-25	0			0		0				0		
Calculations Applied	Override Autosum,															
Variance Reasons																
Corrective Actions	Q1: Q2:Q3: Q4:															
Comments	Q1: Q2:Q3: Q4:															
Line Manager Comments																
Reference No	Planning Level	MSCOA Project				Key Performance Indicator			Evidence			Responsible Department		Responsible Person		
5.5.8	Activity	Selection and Payments of 2023 bursaries by March 2024				Percentage (100) of payments of 2023 busaries by March 2024			Q3: Report			Office of the Mayor		Special Projects Manager		
UOM	Annual Plan	Quarter 1			Quarter 2			Quarter 3			Quarter 4			Fullterm		
		Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance

TARGET: Percentage	100	0	0	0	0	0	0	0	100	100	0	0	0	0	100	100	0	
CAPITAL: N/A	0	0	0	-25	0			0			0				0			
OPERATING: N/A	0	0	0	-25	0			0			0				0			
Calculations Applied	Override Autosum,																	
Variance Reasons																		
Corrective Actions	Q1: Q2:Q3: Q4:																	
Comments	Q1: Q2:Q3:Shortlisting and selection process done an submitted to payment Q4:																	
Line Manager Comments																		
Reference No	Planning Level	MSCOA Project					Key Performance Indicator					Evidence			Responsible Department		Responsible Person	
5.5.9	Activity	Monitoring of academic year of beneficiaries by June 2024					Percentage (100) Monitoring of academic year of beneficiaries by June 2024					Q4: Report			Office of the Mayor		Special Projects Manager	
UOM	Annual Plan	Quarter 1			Quarter 2			Quarter 3			Quarter 4			Fullterm				
		Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance		

TARGET: Percentage	100	0	0	0	0	0	0	0	0	0	100	100	0	100	100	0	
CAPITAL: N/A	0	0	0	-25	0			0			0			0			
OPERATING: N/A	0	0	0	-25	0			0			0			0			
Calculations Applied	Override Autosum,																
Variance Reasons																	
Corrective Actions	Q1: Q2:Q3: Q4:																
Comments	Q1: Q2:Q3: Q4:																
Line Manager Comments																	
Output	Promotion and support of people living with disability BY June 2024																
Reference No	Planning Level	MSCOA Project				Key Performance Indicator				Evidence				Responsible Department		Responsible Person	
5.7.1	Activity	Provide Disability Projects Support: Conduct Nelson Mandela Day activities by September 2023				Number (1) of Mandela Day Activities held by September 2023				Q1: Reports				Office of the Mayor		Special Projects Manager	
UOM		Quarter 1				Quarter 2				Quarter 3				Quarter 4		Fullterm	

	Annual Plan	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	
TARGET: Number	1	1	1	0	0	0	0	0	0	0	0	0	0	1	1	0	
CAPITAL: N/A	0	0	0	-0.25	0			0			0			0			
OPERATING: N/A	0	0	0	-0.25	0			0			0			0			
Calculations Applied	Override Autosum,																
Variance Reasons																	
Corrective Actions	Q1: Q2:Q3: Q4:																
Comments	Q1: Q2:Q3: Q4:																
Line Manager Comments																	
Reference No	Planning Level	MSCOA Project				Key Performance Indicator				Evidence				Responsible Department		Responsible Person	
5.7.2	Activity	Ptomotion of Disability Rights Awareness: Conduct Moral Regeneration Month activities by June 2024				Number (4) of Moral Regeneration Programmes held by June 2024				Q1-Q4: Reports				Office of the Mayor		Special Projects Manager	
UOM		Quarter 1			Quarter 2			Quarter 3			Quarter 4			Fullterm			

	Annual Plan	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	
TARGET: Number	4	1	1	0	1	1	0	1	1	0	1	1	0	4	4	0	
CAPITAL: N/A	0	0	0	-1	0			0			0			0			
OPERATING: N/A	0	0	0	-1	0			0			0			0			
Calculations Applied	Override Autosum, Progressive Indicator,																
Variance Reasons																	
Corrective Actions	Q1: Q2:Q3: Q4:																
Comments	Q1: Q2:Q3: Q4:																
Line Manager Comments																	
Output		Promotion and empowerment of Women by June 2024															
Reference No	Planning Level	MSCOA Project				Key Performance Indicator				Evidence				Responsible Department		Responsible Person	
5.6.1	Activity	Provide Women Projects Support by June 2024				Number (4) of Women Projectst Supported by June 2024				Q1-Q4: Reports				Office of the Mayor		Special Projects Manager	

UOM	Annual Plan	Quarter 1			Quarter 2			Quarter 3			Quarter 4			Fullterm		
		Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance
TARGET: Number	4	1	1	0	1	0	-1	1	2	1	1	1	0	4	4	0
CAPITAL: N/A	0	0	0	-62.5	0			0			0			0		
OPERATING: N/A	0	0	0	-62.5	0			0			0			0		
Calculations Applied	Override Autosum, Progressive Indicator,															
Variance Reasons	Q3: Project Delays															
Corrective Actions	Q1:CALL FOR APPLICATIONS OF WOMEN BUSINESS STARTUP SUPPORT FOR QUALIFYING WOMEN-OWNED BUSINESSES WITHIN MORETELE FOR 2023-2024 FINANCIAL YEAR. THE CLOSING DATE IS 15 FEBRUARY 2023. Q2:Q3: Q4:															
Comments	Q1:The establishment of Ward Women Forums was still in progress. Q2:Q3:SCM Process delays Q4:															
Line Manager Comments																
Reference No	Planning Level	MSCOA Project				Key Performance Indicator				Evidence			Responsible Department		Responsible Person	
5.6.2	Activity	Establishment and Launching of Women Council by September 2023				Number (26) of Ward Women Forums established by September 2023				Q1: Report			Office of the Mayor		Special Projects Manager	

UOM	Annual Plan	Quarter 1			Quarter 2			Quarter 3			Quarter 4			Fullterm		
		Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance
TARGET: Number	26	26	26	0	0	0	0	0	0	0	0	0	0	26	26	0
CAPITAL: N/A	0	0	0	-6.5	0			0			0			0		
OPERATING: N/A	0	0	0	-6.5	0			0			0			0		
Calculations Applied	Override Autosum,															
Variance Reasons																
Corrective Actions	Q1: Q2:Q3: Q4:															
Comments	Q1: Q2:Q3: Q4:															
Line Manager Comments																
Reference No	Planning Level	MSCOA Project				Key Performance Indicator				Evidence			Responsible Department		Responsible Person	
5.6.3	Activity	Establishment and Launching of Women Council by September 2023				Number (1) of Moretele Women Council by September 2023				Q1: Report			Office of the Mayor		Special Projects Manager	

UOM	Annual Plan	Quarter 1			Quarter 2			Quarter 3			Quarter 4			Fullterm		
		Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance
TARGET: Number	1	1	1	0	0	0	0	0	0	0	0	0	0	1	1	0
CAPITAL: N/A	0	0	0	-0.25	0			0			0			0		
OPERATING: N/A	0	0	0	-0.25	0			0			0			0		
Calculations Applied	Override Autosum,															
Variance Reasons																
Corrective Actions	Q1: Q2:Q3: Q4:															
Comments	Q1: Q2:Q3: Q4:															
Line Manager Comments																
Reference No	Planning Level	MSCOA Project				Key Performance Indicator				Evidence			Responsible Department		Responsible Person	
5.6.4	Activity	Hold seminars to advance women development and empowerment by June 2024				Number of (1) Women Development and Sustainable Summit by September 2023				Q1: Report			Office of the Mayor		Special Projects Manager	

UOM	Annual Plan	Quarter 1			Quarter 2			Quarter 3			Quarter 4			Fullterm		
		Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance
TARGET: Number	1	1	1	0	0	0	0	0	0	0	0	0	0	1	1	0
CAPITAL: N/A	0	0	0	-0.25	0			0			0			0		
OPERATING: N/A	0	0	0	-0.25	0			0			0			0		
Calculations Applied	Override Autosum,															
Variance Reasons																
Corrective Actions	Q1: Q2:Q3: Q4:															
Comments	Q1: Q2:Q3: Q4:															
Line Manager Comments																
Output		Promotion of Social Cohesion through celebrating National Days by June 2024														
Reference No	Planning Level	MSCOA Project				Key Performance Indicator				Evidence			Responsible Department		Responsible Person	

5.8.1	Activity	Conducting Womens Day events by August 2023			Number (1) of Women's Month Activities held by August 2023			Q1: Report			Office of the Mayor			Special Projects Manager		
UOM	Annual Plan	Quarter 1			Quarter 2			Quarter 3			Quarter 4			Fullterm		
		Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance
TARGET: Number	1	1	1	0	0	0	0	0	0	0	0	0	0	1	1	0
CAPITAL: N/A	0	0	0	-0.25	0			0			0			0		
OPERATING: N/A	0	0	0	-0.25	0			0			0			0		
Calculations Applied	Override Autosum,															
Variance Reasons																
Corrective Actions	Q1: Q2:Q3: Q4:															
Comments	Q1: Q2:Q3: Q4:															
Line Manager Comments																
Reference No	Planning Level	MSCOA Project			Key Performance Indicator			Evidence			Responsible Department			Responsible Person		

5.8.2	Activity	Conducting National Aids Day activities by December 2023			Number (1) of National Aids Awareness activities held by December 2023			Q2: Report			Office of the Mayor			Special Projects Manager		
UOM	Annual Plan	Quarter 1			Quarter 2			Quarter 3			Quarter 4			Fullterm		
		Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance
TARGET: Number	1	0	0	0	1	1	0	0	0	0	0	0	0	1	1	0
CAPITAL: N/A	0	0	0	-0.25	0			0			0			0		
OPERATING: N/A	0	0	0	-0.25	0			0			0			0		
Calculations Applied	Override Autosum,															
Variance Reasons																
Corrective Actions	Q1: Q2:Q3: Q4:															
Comments	Q1: Q2:Q3: Q4:															
Line Manager Comments																
Reference No	Planning Level	MSCOA Project			Key Performance Indicator			Evidence			Responsible Department			Responsible Person		

5.8.3	Activity	Promotion of 16 days of Activitiem and Child Abuse initiatives by December 2023	Number (1) of activities promoting 16 Days of Activism against Women and Child Abuse held by December 2023			Q2: Report			Office of the Mayor			Special Projects Manager				
UOM	Annual Plan	Quarter 1			Quarter 2			Quarter 3			Quarter 4			Fullterm		
		Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance
TARGET: Number	1	0	0	0	1	1	0	0	0	0	0	0	0	1	1	0
CAPITAL: N/A	0	0	0	-0.25	0			0			0			0		
OPERATING: N/A	0	0	0	-0.25	0			0			0			0		
Calculations Applied	Override Autosum,															
Variance Reasons																
Corrective Actions	Q1: Q2:Q3: Q4:															
Comments	Q1: Q2:Q3: Q4:															
Line Manager Comments																
Reference No	Planning Level	MSCOA Project			Key Performance Indicator			Evidence			Responsible Department			Responsible Person		

5.8.4	Activity	Hosting Youth Day Celebration by June 2024			Number (1) of Youth Celebration by June 2024			Q4: Report			Office of the Mayor			Special Projects Manager		
UOM	Annual Plan	Quarter 1			Quarter 2			Quarter 3			Quarter 4			Fullterm		
		Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance
TARGET: Number	1	0	0	0	0	0	0	0	0	0	1	1	0	1	1	0
CAPITAL: N/A	0	0	0	-0.25	0			0			0			0		
OPERATING: N/A	0	0	0	-0.25	0			0			0			0		
Calculations Applied	Override Autosum,															
Variance Reasons																
Corrective Actions	Q1: Q2:Q3: Q4:															
Comments	Q1: Q2:Q3: Q4:															
Line Manager Comments																
Output	Promotion and empowerment of Disabled persons by June 2024															

Reference No	Planning Level	MSCOA Project			Key Performance Indicator			Evidence			Responsible Department			Responsible Person		
5.9.1	Activity	Implementation of Disabled and disadvantaged persons Support Scheme by June 2024			Number 4) of Disabled and disadvantaged persons Supported by June 2024			Q2&Q4: Report			Office of the Mayor			Special Projects Manager		
UOM	Annual Plan	Quarter 1			Quarter 2			Quarter 3			Quarter 4			Fullterm		
		Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance
TARGET: Number	4	0	0	0	2	2	0	0	0	0	2	2	0	4	4	0
CAPITAL: N/A	0	0	0	-1	0			0			0			0		
OPERATING: N/A	0	0	0	-1	0			0			0			0		
Calculations Applied	Override Autosum, Progressive Indicator,															
Variance Reasons																
Corrective Actions	Q1: Q2:Q3: Q4:															
Comments	Q1: Q2:Q3: Q4:															
Line Manager Comments																

Reference No	Planning Level	MSCOA Project			Key Performance Indicator			Evidence			Responsible Department			Responsible Person		
5.9.2	Activity	Provide backyardâ€™s motor mechanic youth training support to create jobs by June 2024			Number (26) of youths competently trained as motor mechanics by June 2024			Q4: Reports			Office of the Mayor			Special Projects Manager		
UOM	Annual Plan	Quarter 1			Quarter 2			Quarter 3			Quarter 4			Fullterm		
		Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance
TARGET: Number	26	0	0	0	0	0	0	0	0	0	26	26	0	26	26	0
CAPITAL: N/A	0	0	0	-6.5	0			0			0			0		
OPERATING: N/A	0	0	0	-6.5	0			0			0			0		
Calculations Applied	Override Autosum, Progressive Indicator,															
Variance Reasons																
Corrective Actions	Q1: Q2:Q3: Q4:															
Comments	Q1: Q2:Q3: Q4:															
Line Manager Comments																

Reference No	Planning Level	MSCOA Project			Key Performance Indicator			Evidence			Responsible Department			Responsible Person		
5.9.3	Activity	Recruitment and Registration of Learners of by September 2023			Percentage (100) Recruitment and Registration of Learners of by September 2023			Q1: Reports			Office of the Mayor			Special Projects Manager		
UOM	Annual Plan	Quarter 1			Quarter 2			Quarter 3			Quarter 4			Fullterm		
		Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance
TARGET: Percentage	100	100	100	0	0	0	0	0	0	0	0	0	0	100	100	0
CAPITAL: N/A	0	0	0	-25	0			0			0			0		
OPERATING: N/A	0	0	0	-25	0			0			0			0		
Calculations Applied	Override Autosum,															
Variance Reasons																
Corrective Actions	Q1: Q2:Q3: Q4:															
Comments	Q1: Q2:Q3: Q4:															
Line Manager Comments																

Reference No	Planning Level	MSCOA Project			Key Performance Indicator			Evidence			Responsible Department			Responsible Person		
5.9.4	Activity	Training of youth undergoing Mortor Mechanic Training by December 2023			Number (26) of Youths undergoing motor mechanic training by December 2023			Q2: Reports			Office of the Mayor			Special Projects Manager		
UOM	Annual Plan	Quarter 1			Quarter 2			Quarter 3			Quarter 4			Fullterm		
		Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance
TARGET: Number	26	0	0	0	26	16	-10	0	0	0	0	0	0	26	16	-10
CAPITAL: N/A	0	0	0	-6.5	0			0			0			0		
OPERATING: N/A	0	0	0	-6.5	0			0			0			0		
Calculations Applied	Override Autosum, Progressive Indicator,															
Variance Reasons	Q2: External Factors															
Corrective Actions	Q1: Q2:Q3: Q4:															
Comments	Q1: Q2:The college was only able to accommodate 16 learners.Q3: Q4:															
Line Manager Comments																

Reference No	Planning Level	MSCOA Project			Key Performance Indicator			Evidence			Responsible Department			Responsible Person		
5.9.5	Activity	Facilitation of youth certification with Motor Mechanic skills by June 2024			Number (26) of Youth receiving certification for Training by June 2024			Q4: Reports			Office of the Mayor			Special Projects Manager		
UOM	Annual Plan	Quarter 1			Quarter 2			Quarter 3			Quarter 4			Fullterm		
		Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance
TARGET: Number	26	0	0	0	0	0	0	0	0	0	26	26	0	26	26	0
CAPITAL: N/A	0	0	0	-6.5	0			0			0			0		
OPERATING: N/A	0	0	0	-6.5	0			0			0			0		
Calculations Applied	Override Autosum, Progressive Indicator,															
Variance Reasons																
Corrective Actions	Q1: Q2:Q3: Q4:															
Comments	Q1: Q2:Q3: Q4:															
Line Manager Comments																

Reference No	Planning Level	MSCOA Project			Key Performance Indicator			Evidence			Responsible Department			Responsible Person		
5.9.6	Activity	Stimulate local economy to empower socio economy by December 2023			Number (1) of Investment Symposiums held by December 2023			Q2: Reports			Office of the Mayor			Special Projects Manager		
UOM	Annual Plan	Quarter 1			Quarter 2			Quarter 3			Quarter 4			Fullterm		
		Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance
TARGET: Number	1	0	0	0	1	0	-1	0	0	0	0	0	0	1	0	-1
CAPITAL: N/A	0	0	0	-0.25	0			0			0			0		
OPERATING: N/A	0	0	0	-0.25	0			0			0			0		
Calculations Applied	Override Autosum, Progressive Indicator,															
Variance Reasons	Q2: Priority Shifting															
Corrective Actions	Q1: Q2:Q3: Q4:															
Comments	Q1: Q2:The KPI was unperformed due non-attendance of investors.Q3: Q4:															
Line Manager Comments																

Output		Promotion and support of destitute families by December 2023														
Reference No	Planning Level	MSCOA Project			Key Performance Indicator			Evidence			Responsible Department			Responsible Person		
5.10.1	Activity	Provide support to destitute families by December 2023			Number (4) of destitute families supported by end of December 2023			Q2: Reports			Office of the Mayor			Special Projects Manager		
UOM	Annual Plan	Quarter 1			Quarter 2			Quarter 3			Quarter 4			Fullterm		
		Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance
TARGET: Number	4	0	0	0	4	4	0	0	0	0	0	0	0	4	4	0
CAPITAL: N/A	0	0	0	-1	0			0			0			0		
OPERATING: N/A	0	0	0	-1	0			0			0			0		
Calculations Applied	Override Autosum, Progressive Indicator,															
Variance Reasons																
Corrective Actions	Q1: Q2:Q3: Q4:															
Comments	Q1: Q2:Q3: Q4:															

Line Manager Comments																
Output		Promotion of social cohesion and good governance by June 2024														
Reference No	Planning Level	MSCOA Project			Key Performance Indicator			Evidence			Responsible Department			Responsible Person		
5.12.1	Activity	Provide vulnerable families with food parcels by June 2024			Number (1200) of vulnerable households supported with food parcels by June 2024			Q1-Q4: Report			Office of the Mayor			Protocol & IGR Manager		
UOM	Annual Plan	Quarter 1			Quarter 2			Quarter 3			Quarter 4			Fullterm		
		Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance
TARGET: Number	1200	300	260	-40	300	300	0	300	300	0	300	300	0	1200	1160	-40
CAPITAL: N/A	0	0	0	-300	0			0			0			0		
OPERATING: N/A	0	0	0	-300	0			0			0			0		
Calculations Applied	Override Autosum, Progressive Indicator,															
Variance Reasons	Q1: Poor attendance															
Corrective Actions	Q1:improve communication line Q2:Q3: Q4:															

Comments		Q1: Number was not reached because of mis-communication with beneficiaries Q2: Q3: Q4:														
Line Manager Comments																
Reference No	Planning Level	MSCOA Project			Key Performance Indicator			Evidence			Responsible Department			Responsible Person		
5.12.3	Activity	Conducting Mayor Oversight visits by June 2024			Number (10) of Mayor's Oversight visits (Netefatso Program) by June 2024			Q1-Q4: Report			Office of the Mayor			Protocol & IGR Manager		
UOM	Annual Plan	Quarter 1			Quarter 2			Quarter 3			Quarter 4			Fullterm		
		Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance
TARGET: Number	10	3	3	0	2	3	1	3	3	0	2	2	0	10	11	1
CAPITAL: N/A	0	0	0	-2.5	0			0			0			0		
OPERATING: N/A	0	0	0	-2.5	0			0			0			0		
Calculations Applied	Override Autosum, Progressive Indicator,															
Variance Reasons																
Corrective Actions	Q1: Q2: Attached is a programme indicating projects visited. Q3: Q4:															

Comments		Q1: Q2:Q3: Q4:														
Line Manager Comments																
Reference No	Planning Level	MSCOA Project			Key Performance Indicator			Evidence			Responsible Department			Responsible Person		
5.12.4	Activity	Hold Revenue Mobilisation by June 2024			Number (4) of revenue mobilisation held by June 2024			Q1-Q4: Report			Office of the Mayor			Protocol & IGR Manager		
UOM	Annual Plan	Quarter 1			Quarter 2			Quarter 3			Quarter 4			Fullterm		
		Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance
TARGET: Number	4	1	1	0	1	1	0	1	1	0	1	1	0	4	4	0
CAPITAL: N/A	0	0	0	-1	0			0			0			0		
OPERATING: N/A	0	0	0	-1	0			0			0			0		
Calculations Applied	Override Autosum, Progressive Indicator,															
Variance Reasons																
Corrective Actions	Q1: Q2:Q3: Q4:															

Comments		Q1: Q2:Cluster 04: Compliance and Finance were task with responsibility of mass mobilization for revenue and indengents registration.Q3: Q4:														
Line Manager Comments																
Reference No	Planning Level	MSCOA Project			Key Performance Indicator			Evidence			Responsible Department			Responsible Person		
5.12.5	Activity	Prepare consolidated quarterly Call center reports by June 2024			Number (4) of quarterly Call Center reports consolidated and submitted by June 2024			Q1-Q4: Copies of the reports			Office of the Mayor			Protocol & IGR Manager		
UOM	Annual Plan	Quarter 1			Quarter 2			Quarter 3			Quarter 4			Fullterm		
		Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance
TARGET: Number	4	1	1	0	1	1	0	1	1	0	1	1	0	4	4	0
CAPITAL: N/A	0	0	0	-1	0			0			0			0		
OPERATING: N/A	0	0	0	-1	0			0			0			0		
Calculations Applied		Override Autosum, Progressive Indicator,														
Variance Reasons																
Corrective Actions		Q1: Q2:Q3: Q4:														

Comments		Q1: Q2:Q3: Q4:														
Line Manager Comments																
Reference No	Planning Level	MSCOA Project			Key Performance Indicator			Evidence			Responsible Department			Responsible Person		
5.12.2	Activity	Hosting of local IGR Forums by June 2024			Number (4) of Local IGR Forums held by June 2024			Q1-Q4: Report			Office of the Mayor			Protocol & IGR Manager		
UOM	Annual Plan	Quarter 1			Quarter 2			Quarter 3			Quarter 4			Fullterm		
		Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance
TARGET: Number	4	1	1	0	1	1	0	1	1	0	1	1	0	4	4	0
CAPITAL: Capex	0	0	0	-1	0			0			0			0		
OPERATING: N/A	0	0	0	-1	0			0			0			0		
Calculations Applied	Override Autosum, Progressive Indicator,															
Variance Reasons																
Corrective Actions	Q1: Q2:Q3: Q4:															

Comments	Q1: Q2:Q3: Q4:
Line Manager Comments	

Moretele Local Municipality

2023/2024

SDBIP and IDP Working Document

Office of the Municipal Manager

National Outcome	National Outcome Responsive, Accountable, Effective And Efficient Local Government System
NDP Chapters	Chapter 4: Economic Infrastructure Chapter 8: Human Settlements Chapter 12: Building Safer Communities Chapter 13: Building a capable state Chapter 14: Promoting accountability and fighting corruption

Municipal Strategic Objectives		To promote and enhance effective governance systems for improved service delivery, To enhance and promote effective governance through credible communication systems, To promote and enhance integrated municipal planning, To promote Institutional development and transformation and good governance														
Strategic Goals		SG Governance: Efficient and effective Audit Management functions provided, Efficient and effective Risk Management functions provided, To ensure credible planning for improved outcomes,Achieve improved in institutional development, transformation, and good governance outcomes through implementation of Performance Management, Promote participatory development and local democracy through effective oversight														
Key Performance Area		Good Governance and Public Participation														
Outcome		Achieve improved in institutional development, transformation, and good governance outcomes through implementation of Performance Management														
Reference No	Planning Level	MSCOA Project			Key Performance Indicator			Evidence			Responsible Department			Responsible Person		
4	Outcome	Achieve improved in institutional development, transformation, and good governance outcomes through implementation of Performance Management			Percentage (100) achievement in Institutional Development and Good Governance by June 2024			Q1-Q4: Report			Office of the Municipal Manager			Municipal Manager		
UOM	Annual Plan	Quarter 1			Quarter 2			Quarter 3			Quarter 4			Fullterm		
		Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance
TARGET: Percentage	100	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
CAPITAL: N/A	0	0	0	0	0			0			0			0		
OPERATING: N/A	0	0	0	0	0			0			0			0		

Calculations Applied	Override Autosum, Progressive Indicator,
Variance Reasons	
Corrective Actions	Q1: Q2:Q3: Q4:
Comments	Q1: Q2:Q3: Q4:
Line Manager Comments	

Reference No	Planning Level	MSCOA Project			Key Performance Indicator			Evidence			Responsible Department			Responsible Person		
4.2	Output	Performance Management Initiatives implemented by June 2024			Percentage (100) implementation of Performance Management Initiatives by June 2024			Q1-Q4: Report			Office of the Municipal Manager			PMS Manager		
UOM	Annual Plan	Quarter 1			Quarter 2			Quarter 3			Quarter 4			Fullterm		
		Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance
TARGET: Percentage	100	25	25	0	50	0	-50	75	0	-75	100	100	0	100	100	0
CAPITAL: N/A	0	0	0	-62.5	0			0			0			0		
OPERATING: N/A	0	0	0	-62.5	0			0			0			0		

Calculations Applied	Override Autosum, Progressive Indicator,
Variance Reasons	All activities for quarter 2 were moved to the third and fourth quarters
Corrective Actions	Q1: Q2:Q3: Q4:
Comments	Q1: Q2:Q3: Q4:
Line Manager Comments	

National Outcome	National Outcome Responsive, Accountable, Effective And Efficient Local Government System
NDP Chapters	Chapter 4: Economic Infrastructure Chapter 8: Human Settlements Chapter 12: Building Safer Communities Chapter 13: Building a capable state Chapter 14: Promoting accountability and fighting corruption
Municipal Strategic Objectives	To promote and enhance effective governance systems for improved service delivery, To enhance and promote effective governance through credible communication systems, To promote and enhance integrated municipal planning, To promote Institutional development and transformation and good governance
Strategic Goals	SG Governance: Efficient and effective Audit Management functions provided, Efficient and effective Risk Management functions provided, To ensure credible planning for improved outcomes, Achieve improved in institutional development, transformation, and good governance outcomes through implementation of Performance Management, Promote participatory development and local democracy through effective oversight
Key Performance Area	Good Governance and Public Participation
Outcome	Efficient and effective Audit Management functions provided

Reference No	Planning Level	MSCOA Project	Key Performance Indicator	Evidence	Responsible Department	Responsible Person
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1	Outcome	Efficient and effective Audit Management functions provided	Percentage (100) provision of Audit Management Functions by June 2024	Q4: Approved Internal Audit Plan by Audit Committee Q1-Q4: Council resolutions	Office of the Municipal Manager	Municipal Manager										
UOM	Annual Plan	Quarter 1			Quarter 2			Quarter 3			Quarter 4			Fullterm		
		Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance
TARGET: Percentage	100	0	0	0	0	0	0	0	0	0	0	0	0	100	100	0
CAPITAL: N/A	0	0	0	0	0			0			0			0		
OPERATING: N/A	0	0	0	0	0			0			0			0		
Calculations Applied	Override Autosum, Progressive Indicator,															
Variance Reasons																
Corrective Actions	Q1: Q2:Q3: Q4:															
Comments	Q1: Q2:Q3: Q4:															
Line Manager Comments																
Reference No	Planning Level	MSCOA Project			Key Performance Indicator			Evidence			Responsible Department		Responsible Person			

1.1	Output	Risk based internal Audit Plan developed by September 2023	Number (1)of Internal Audit Plans approved by September 2023			Q1 Council resolutions & Approved Internal Audit Plan by Audit Committee			Office of the Municipal Manager			Internal Audit Manager					
UOM	Annual Plan	Quarter 1			Quarter 2			Quarter 3			Quarter 4			Fullterm			
		Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	
TARGET: Number	1	1	1	0	0	0	0	0	0	0	0	0	0	0	1	1	0
CAPITAL: Capex	1027193.08	0	0	-0.25	0			0			0			0			
OPERATING: N/A	0	0	0	-0.25	0			0			0			0			
Calculations Applied	Override Autosum, Progressive Indicator,																
Variance Reasons																	
Corrective Actions	Q1:N/A Q2:Q3: Q4:																
Comments	Q1:N/A Q2:Q3: Q4:																
Line Manager Comments																	
Reference No	Planning Level	MSCOA Project			Key Performance Indicator			Evidence			Responsible Department			Responsible Person			

1.2	Output	Work and Audit Committee recommendations accounted to council by June 2024			Number (4) of Audit Committee reports submitted to Council by June 2024			Q1-Q4: Council resolutions			Office of the Municipal Manager		Internal Audit Manager			
UOM	Annual Plan	Quarter 1			Quarter 2			Quarter 3			Quarter 4			Fullterm		
		Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance
TARGET: Number	4	1	1	0	1	1	0	1	1	0	1	1	0	4	4	0
CAPITAL: N/A	0	0	0	-1	0			0			0			0		
OPERATING: N/A	0	0	0	-1	0			0			0			0		
Calculations Applied	Override Autosum, Progressive Indicator,															
Variance Reasons																
Corrective Actions	Q1: Q2:Q3: Q4:															
Comments	Q1: Q2:Q3: Q4:															
Line Manager Comments																
National Outcome		National Outcome Responsive, Accountable, Effective And Efficient Local Government System														

NDP Chapters	Chapter 4: Economic Infrastructure Chapter 8: Human Settlements Chapter 12: Building Safer Communities Chapter 13: Building a capable state Chapter 14: Promoting accountability and fighting corruption
Municipal Strategic Objectives	To promote and enhance effective governance systems for improved service delivery, To enhance and promote effective governance through credible communication systems, To promote and enhance integrated municipal planning, To promote Institutional development and transformation and good governance
Strategic Goals	SG Governance: Efficient and effective Audit Management functions provided, Efficient and effective Risk Management functions provided, To ensure credible planning for improved outcomes,Achieve improved in institutional development, transformation, and good governance outcomes through implementation of Performance Management, Promote participatory development and local democracy through effective oversight
Key Performance Area	Good Governance and Public Participation
Outcome	Efficient and effective Risk Management functions provided

Reference No	Planning Level	MSCOA Project			Key Performance Indicator			Evidence			Responsible Department			Responsible Person		
2	Outcome	Efficient and effective Risk Management functions provided			Percentage (100) provision of Risk Management Functions by September 2023			Q4: Risk Management Report			Office of the Municipal Manager			Municipal Manager		
UOM	Annual Plan	Quarter 1			Quarter 2			Quarter 3			Quarter 4			Fullterm		
		Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance
TARGET: Percentage	100	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
CAPITAL: N/A	0	0	0	0	0			0			0			0		

OPERATING: N/A	0	0	0	0	0			0			0			0		
Calculations Applied	Override Autosum,															
Variance Reasons																
Corrective Actions	Q1: Q2:Q3: Q4:															
Comments	Q1: Q2:Q3: Q4:															
Line Manager Comments																
Reference No	Planning Level	MSCOA Project					Key Performance Indicator			Evidence			Responsible Department		Responsible Person	
2.1	Output	Risk Management Plan Developed by September 2023					Number (1) of Risk Management plans developed and approved by September 2023			Q1: Risk Management & Minutes of Risk Management Committee			Office of the Municipal Manager		Chief Risk Officer	
UOM	Annual Plan	Quarter 1			Quarter 2			Quarter 3			Quarter 4			Fullterm		
		Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance
TARGET: Number	1	1	1	0	0	0	0	0	0	0	0	0	0	1	1	0
CAPITAL: N/A	0	0	0	-0.25	0			0			0			0		

OPERATING: N/A	0	0	0	-0.25	0			0			0			0		
Calculations Applied	Override Autosum, Reduction Indicator,															
Variance Reasons	Q3: Accountability Changed Q4: Unplanned															
Corrective Actions	Q1:None Q2:Q3: Q4:															
Comments	Q1:None Q2:Q3: Q4:															
Line Manager Comments																
Reference No	Planning Level	MSCOA Project					Key Performance Indicator			Evidence			Responsible Department	Responsible Person		
2.2	Output	Fraud Prevention Plan developed by September 2023					Number (1) of Fraud Prevention Plans approved by September 2023			Q1: Fraud prevention Plan and Minutes of the Risk Management Committee			Office of the Municipal Manager	Chief Risk Officer		
UOM	Annual Plan	Quarter 1			Quarter 2			Quarter 3			Quarter 4			Fullterm		
		Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance
TARGET: Number	1	1	1	0	0	0	0	0	0	0	0	0	0	1	1	0
CAPITAL: N/A	0	0	0	-0.25	0			0			0			0		

OPERATING: N/A	0	0	0	-0.25	0			0			0			0		
Calculations Applied	Override Autosum, Reduction Indicator,															
Variance Reasons																
Corrective Actions	Q1: Q2:Q3: Q4:															
Comments	Q1: Q2:Q3: Q4:															
Line Manager Comments																
Reference No	Planning Level	MSCOA Project					Key Performance Indicator			Evidence			Responsible Department		Responsible Person	
2.3	Output	Fraud Prevention strategy reviewed by September 2023					Number (1) of Fraud Prevention strategies reviewed and approved by September 2023			Q1: Copy of reviewed & Approved Anti-Fraud Strategy			Office of the Municipal Manager		Chief Risk Officer	
UOM	Annual Plan	Quarter 1			Quarter 2			Quarter 3			Quarter 4			Fullterm		
		Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance
TARGET: Number	1	1	1	0	0	0	0	0	0	0	0	0	0	1	1	0
CAPITAL: N/A	0	0	0	-0.25	0			0			0			0		

OPERATING: N/A	0	0	0	-0.25	0			0			0			0		
Calculations Applied	Override Autosum, Reduction Indicator,															
Variance Reasons																
Corrective Actions	Q1:None Q2:Q3: Q4:															
Comments	Q1:None Q2:Q3: Q4:															
Line Manager Comments																
Reference No	Planning Level	MSCOA Project					Key Performance Indicator			Evidence			Responsible Department		Responsible Person	
2.4	Output	Anti-Fraud and Corruption Forum established by December 2023					Percentage (100) of Anti-Fraud & Corruption Forum Established by December 2023			Q2: Minutes of the Meeting and Attendance Register			Office of the Municipal Manager		Chief Risk Officer	
UOM	Annual Plan	Quarter 1			Quarter 2			Quarter 3			Quarter 4			Fullterm		
		Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance
TARGET: Percentage	100	0	0	0	100	0	-100	0	0	0	0	0	0	100	0	-100
CAPITAL: N/A	0	0	0	-25	0			0			0			0		

OPERATING: N/A	0	0	0	-25	0			0			0			0		
Calculations Applied	Override Autosum,															
Variance Reasons	Q1: Unplanned Q2: Project Delays Q3: Project Delays															
Corrective Actions	Q1:None Q2:Fast track the project with Office of the Speaker and identify stakeholders to establish a forum.Q3:Engagement with stakeholders for meeting to establish the forum. Q4:															
Comments	Q1:None Q2:NoneQ3:Delays in meeting the relevant stakeholders Q4:															
Line Manager Comments																
National Outcome	National Outcome Responsive, Accountable, Effective And Efficient Local Government System															
NDP Chapters	Chapter 4: Economic Infrastructure Chapter 8: Human Settlements Chapter 12: Building Safer Communities Chapter 13: Building a capable state Chapter 14: Promoting accountability and fighting corruption															
Municipal Strategic Objectives	To promote and enhance effective governance systems for improved service delivery, To enhance and promote effective governance through credible communication systems, To promote and enhance integrated municipal planning, To promote Institutional development and transformation and good governance															
Strategic Goals	SG Governance: Efficient and effective Audit Management functions provided, Efficient and effective Risk Management functions provided, To ensure credible planning for improved outcomes,Achieve improved in institutional development, transformation, and good governance outcomes through implementation of Performance Management, Promote participatory development and local democracy through effective oversight															
Key Performance Area	Good Governance and Public Participation															
Outcome	Promote participatory development and local democracy through effective oversight															

Reference No	Planning Level	MSCOA Project			Key Performance Indicator			Evidence			Responsible Department			Responsible Person		
5	Outcome	Promote participatory development and local democracy through effective oversight			Percentage (100) promotion of participatory development and local democracy through effective oversight by June 2024			Q3: Approved Oversight Report			Office of the Municipal Manager			Municipal Manager		
UOM	Annual Plan	Quarter 1			Quarter 2			Quarter 3			Quarter 4			Fullterm		
		Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance
TARGET: Percentage	100	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
CAPITAL: N/A	0	0	0	0	0			0			0			0		
OPERATING: N/A	0	0	0	0	0			0			0			0		
Calculations Applied	Override Autosum,															
Variance Reasons																
Corrective Actions	Q1: Q2:Q3: Q4:															
Comments	Q1: Q2:Q3: Q4:															
Line Manager Comments																

Reference No	Planning Level	MSCOA Project			Key Performance Indicator			Evidence			Responsible Department	Responsible Person				
5.1	Output	Communities and interested stakeholders engaged on the 2021/2022 Annual Report by March 2024			Number (1) of 2022/2023 Annual Oversight Report approved by March 2024			Q3: Approved Oversight Report & Council Resolution			Office of the Municipal Manager	MPAC Manager				
UOM	Annual Plan	Quarter 1			Quarter 2			Quarter 3			Quarter 4			Fullterm		
		Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance
TARGET: Number	1	0	0	0	0	0	0	1	1	0	0	0	0	1	1	0
CAPITAL: Capex	263250	0	0	-0.25	0			0			0			0		
OPERATING: Opex	0	0	0	-0.25	0			0			0			0		
Calculations Applied	Override Autosum,															
Variance Reasons																
Corrective Actions	Q1: Q2:Q3: Q4:															
Comments	Q1: Q2:Q3: Q4:															
Line Manager Comments																

Reference No	Planning Level	MSCOA Project			Key Performance Indicator			Evidence			Responsible Department			Responsible Person		
6	Output	Improved and credible communication by June 2024			Percentage (100) of improved and credible communication by June 2024			Q1-Q4: Communication Strategy			Office of the Municipal Manager			Communications Manager		
UOM	Annual Plan	Quarter 1			Quarter 2			Quarter 3			Quarter 4			Fullterm		
		Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance
TARGET: Percentage	100	25	0	-25	50	0	-50	75	0	-75	100	0	-100	100	0	-100
CAPITAL: N/A	0	0	0	-62.5	0			0			0			0		
OPERATING: Capex	514223.07	0	0	-62.5	0			0			0			0		
Calculations Applied	Override Autosum, Progressive Indicator,															
Variance Reasons	Q1: Financial Resources Q2: Financial Resources Q3: Financial Resources Q4: Financial Resources															
Corrective Actions	Q1: Q2:Q3: Q4:moved to next financial year															
Comments	Q1:Moved to the next financial year Q2:Moved to the next financial yearQ3:Moved to the next financial year Q4:															
Line Manager Comments																

National Outcome	National Outcome Responsive, Accountable, Effective And Efficient Local Government System
NDP Chapters	Chapter 4: Economic Infrastructure Chapter 8: Human Settlements Chapter 12: Building Safer Communities Chapter 13: Building a capable state Chapter 14: Promoting accountability and fighting corruption
Municipal Strategic Objectives	To promote and enhance effective governance systems for improved service delivery, To enhance and promote effective governance through credible communication systems, To promote and enhance integrated municipal planning, To promote Institutional development and transformation and good governance
Strategic Goals	SG Governance: Efficient and effective Audit Management functions provided, Efficient and effective Risk Management functions provided, To ensure credible planning for improved outcomes, Achieve improved in institutional development, transformation, and good governance outcomes through implementation of Performance Management, Promote participatory development and local democracy through effective oversight
Key Performance Area	Good Governance and Public Participation
Outcome	To ensure credible planning for improved outcomes

Reference No	Planning Level	MSCOA Project			Key Performance Indicator			Evidence			Responsible Department			Responsible Person		
3	Outcome	To ensure credible planning for improved outcomes			Percentage (100) of credible IDP planning for improved outcomes by June 2024			Q4: 2023/2024 Approved IDP			Office of the Municipal Manager			Municipal Manager		
UOM	Annual Plan	Quarter 1			Quarter 2			Quarter 3			Quarter 4			Fullterm		
		Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance
TARGET: Percentage	100	0	0	0	0	0	0	0	0	0	100	100	0	100	100	0

CAPITAL: N/A	0	0	0	-25	0			0			0			0		
OPERATING: N/A	0	0	0	-25	0			0			0			0		
Calculations Applied	Override Autosum, Progressive Indicator,															
Variance Reasons																
Corrective Actions	Q1: Q2:Q3: Q4:															
Comments	Q1: Q2:Q3: Q4:															
Line Manager Comments																
Reference No	Planning Level	MSCOA Project					Key Performance Indicator				Evidence			Responsible Department		Responsible Person
3.1	Output	IDP reviewed in accordance with approved Process Plan by June 2024					Percentage (100) of 2024/2025 IDP Reviewed and approved by June 2024				Q3 & Q4: Council resolution Q4: Copy of Approved 2024/2025 IDP			Office of the Municipal Manager		IDP Manager
UOM	Annual Plan	Quarter 1			Quarter 2			Quarter 3			Quarter 4			Fullterm		
		Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance
TARGET: Percentage	100	0	0	0	0	0	0	50	50	0	100	100	0	100	100	0

CAPITAL: N/A	0	0	0	-37.5	0			0			0			0		
OPERATING: N/A	0	0	0	-37.5	0			0			0			0		
Calculations Applied	Override Autosum, Progressive Indicator,															
Variance Reasons																
Corrective Actions	Q1: Q2:Q3: Q4:															
Comments	Q1: Q2:Q3: Q4:															
Line Manager Comments																
Reference No	Planning Level	MSCOA Project				Key Performance Indicator			Evidence			Responsible Department		Responsible Person		
3.2	Output	Credible planning for improved outcomes by June 2024				Percentage (100) of credible improved outcomes by June 2024			Q1: Delivery Notes Q1: Copy of the Process Plan Q2: Minutes of the Meeting and Attendance Register Q4: Copy of Process Plan			Office of the Municipal Manager		IDP Manager		
UOM	Annual Plan	Quarter 1			Quarter 2			Quarter 3			Quarter 4			Fullterm		
		Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance

TARGET: Percentage	100	25	0	-25	50	50	0	75	75	0	100	100	0	100	0	-100	
CAPITAL: N/A	0	0	0	0	0	0	0	0			0			0	0	0	
OPERATING: N/A	0	0	0	0	0	0	0	0			0			0	0	0	
Calculations Applied	Override Autosum, Progressive Indicator,																
Variance Reasons																	
Corrective Actions																	
Comments																	
Line Manager Comments																	
Output	Performance Management Initiatives implemented by June 2024																
Reference No	Planning Level	MSCOA Project				Key Performance Indicator				Evidence				Responsible Department		Responsible Person	
4.2.1	Activity	PMS policy development and review to guide and institutionalise performance management in the municipality by June 2024				Number(1) of 2024/2025 PMS policy reviewed and approved by June 2024				Q4: Council Approved Copy of the policy				Office of the Municipal Manager		PMS Manager	
UOM		Quarter 1				Quarter 2				Quarter 3				Quarter 4		Fullterm	

	Annual Plan	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	
TARGET: Number	1	0	0	0	0	0	0	0	0	0	1	1	0	1	1	0	
CAPITAL: N/A	0	0	0	-0.25	0			0			0			0			
OPERATING: N/A	0	0	0	-0.25	0			0			0			0			
Calculations Applied	Override Autosum,																
Variance Reasons																	
Corrective Actions	Q1: Q2:Q3: Q4:																
Comments	Q1: Q2:Q3: Q4:																
Line Manager Comments																	
Reference No	Planning Level	MSCOA Project				Key Performance Indicator				Evidence				Responsible Department		Responsible Person	
4.2.2	Activity	Preparation and approval of the SDBIP consistent with applicable by June 2024				Number (1) of 2024/2025 SDBIP approved and signed by the Mayor by June 2024				Q4: Council Approved Copy of the SDBIP				Office of the Municipal Manager		PMS Manager	
UOM		Quarter 1			Quarter 2			Quarter 3			Quarter 4			Fullterm			

	Annual Plan	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	
TARGET: Number	1	0	0	0	0	0	0	0	0	0	1	1	0	1	1	0	
CAPITAL: N/A	0	0	0	-0.25	0			0			0			0			
OPERATING: N/A	0	0	0	-0.25	0			0			0			0			
Calculations Applied	Override Autosum,																
Variance Reasons																	
Corrective Actions	Q1: Q2:Q3: Q4:																
Comments	Q1: Q2:Q3: Q4:																
Line Manager Comments																	
Reference No	Planning Level	MSCOA Project				Key Performance Indicator				Evidence				Responsible Department		Responsible Person	
4.2.3	Activity	Prepare consolidated quarterly performance reports by June 2024				Number (4) of quarterly performance reports tabled and approved by June 2024				Q1-Q4: Council Approved Copies of the reports				Office of the Municipal Manager		PMS Manager	
UOM		Quarter 1			Quarter 2			Quarter 3			Quarter 4			Fullterm			

	Annual Plan	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	
TARGET: Number	4	1	1	0	1	1	0	1	1	0	1	1	0	4	4	0	
CAPITAL: N/A	0	0	0	-1	0			0			0			0			
OPERATING: N/A	0	0	0	-1	0			0			0			0			
Calculations Applied	Override Autosum, Progressive Indicator,																
Variance Reasons	Q4: Carry Over																
Corrective Actions	Q1: Q2:Q3: Q4:4th Quarter will be reported in July 2024																
Comments	Q1: Q2:Q3: Q4:4th Quarter report will be report by July in the 1st Quarter of 2024/2025 financial year																
Line Manager Comments																	
Reference No	Planning Level	MSCOA Project				Key Performance Indicator				Evidence				Responsible Department		Responsible Person	
4.2.4	Activity	Conduct quarterly performance reviews for all section 56/57 employees by March 2024				Number (1) of individual (section 54/56 managers) performance reviews conducted by March 2024				Q3: Performance Review Report				Office of the Municipal Manager		PMS Manager	
UOM		Quarter 1				Quarter 2				Quarter 3				Quarter 4		Fullterm	

	Annual Plan	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	
TARGET: Number	1	0	0	0	0	0	0	1	1	0	0	0	0	1	1	0	
CAPITAL: N/A	0	0	0	-0.25	0			0			0			0			
OPERATING: N/A	0	0	0	-0.25	0			0			0			0			
Calculations Applied	Override Autosum,																
Variance Reasons																	
Corrective Actions	Q1: Q2:Q3: Q4:																
Comments	Q1: Q2:Q3: Q4:																
Line Manager Comments																	
Reference No	Planning Level	MSCOA Project				Key Performance Indicator				Evidence				Responsible Department		Responsible Person	
4.2.5	Activity	2023 -2024 Performance agreements finalised and signed by Senior Managers by September 2023				Number (6) of signed performance agreements for Senior Managers by September 2023				Q1: Copies of signed Performance Agreements				Office of the Municipal Manager		PMS Manager	
UOM		Quarter 1			Quarter 2			Quarter 3			Quarter 4			Fullterm			

	Annual Plan	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	
TARGET: Number	6	6	6	0	0	0	0	0	0	0	0	0	0	6	6	0	
CAPITAL: N/A	0	0	0	-1.5	0			0			0			0			
OPERATING: N/A	0	0	0	-1.5	0			0			0			0			
Calculations Applied	Override Autosum,																
Variance Reasons																	
Corrective Actions	Q1: Q2:Q3: Q4:																
Comments	Q1: Q2:Q3: Q4:																
Line Manager Comments																	
Reference No	Planning Level	MSCOA Project				Key Performance Indicator				Evidence				Responsible Department		Responsible Person	
4.2.7	Activity	Implement measures and mechanisms to cascade performance management organisational wide through Performance Management System by September 2023				Percentage (100) of Cascading Performance Management system to lower level (Managers) by September 2023				Q1: Copies of Signed Individual Performance Agreement (Manager)				Office of the Municipal Manager		PMS Manager	

UOM	Annual Plan	Quarter 1			Quarter 2			Quarter 3			Quarter 4			Fullterm		
		Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance
TARGET: Percentage	100	100	100	0	0	0	0	0	0	0	0	0	0	100	100	0
CAPITAL: N/A	0	0	0	-25	0			0			0			0		
OPERATING: N/A	0	0	0	-25	0			0			0			0		
Calculations Applied	Override Autosum,															
Variance Reasons																
Corrective Actions	Q1: Q2:Q3: Q4:															
Comments	Q1: Q2:Q3: Q4:															
Line Manager Comments																
Reference No	Planning Level	MSCOA Project				Key Performance Indicator				Evidence			Responsible Department		Responsible Person	
4.2.6	Activity	Automated PMS System implemented by June 2024				Percentage (100) Implementation of automated PMS System by June 2024				Q1-Q4: Quarterly Reports			Office of the Municipal Manager		PMS Manager	

UOM	Annual Plan	Quarter 1			Quarter 2			Quarter 3			Quarter 4			Fullterm		
		Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance
TARGET: Percentage	100	25	25	0	50	50	0	75	75	0	100	100	0	100	100	0
CAPITAL: N/A	0	0	0	-62.5	0			0			0			0		
OPERATING: N/A	0	0	0	-62.5	0			0			0			0		
Calculations Applied	Override Autosum, Progressive Indicator,															
Variance Reasons																
Corrective Actions	Q1: Q2:Q3: Q4:															
Comments	Q1: Q2:Q3: Q4:															
Line Manager Comments																
Reference No	Planning Level	MSCOA Project				Key Performance Indicator				Evidence			Responsible Department		Responsible Person	
4.2.8	Activity	Annual Report consistent with Circular 63 (National Treasury) prepared by January 2024				Number (1) 2022/2023 Annual Report approved by January 2024				Q2: Council resolution and Copy of Annual Report			Office of the Municipal Manager		PMS Manager	

UOM	Annual Plan	Quarter 1			Quarter 2			Quarter 3			Quarter 4			Fullterm		
		Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance
TARGET: Number	1	0	0	0	0	1	1	1	1	0	0	0	0	1	1	0
CAPITAL: N/A	0	0	0	-0.25	0			0			0			0		
OPERATING: N/A	0	0	0	-0.25	0			0			0			0		
Calculations Applied	Override Autosum,															
Variance Reasons																
Corrective Actions	Q1: Q2:Q3: Q4:															
Comments	Q1: Q2:Q3: Q4:															
Line Manager Comments																
Output		Risk based internal Audit Plan developed by September 2023														
Reference No	Planning Level	MSCOA Project				Key Performance Indicator				Evidence			Responsible Department		Responsible Person	

1.1.1	Activity	Approval of Internal Audit Plan by September 2023			Percentage (100) approval of Internal Audit Plan by September 2023			Q1: Approved Internal Audit Plan by Audit Committee			Office of the Municipal Manager			Internal Audit Manager		
UOM	Annual Plan	Quarter 1			Quarter 2			Quarter 3			Quarter 4			Fullterm		
		Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance
TARGET: Percentage	100	100	100	0	0	0	0	0	0	0	0	0	0	100	100	0
CAPITAL: N/A	0	0	0	-25	0			0			0			0		
OPERATING: N/A	0	0	0	-25	0			0			0			0		
Calculations Applied	Override Autosum, Reduction Indicator,															
Variance Reasons																
Corrective Actions	Q1: Q2:Q3: Q4:															
Comments	Q1: Q2:Q3: Q4:															
Line Manager Comments																
Output	Improved and credible communication by June 2024															

Reference No	Planning Level	MSCOA Project			Key Performance Indicator			Evidence			Responsible Department	Responsible Person				
6.1.1	Activity	Facilitate Social Cohesion and engagements through communication by September 2023			Number (1) Communication strategy developed by September 2023			Q1: Approved Copy of a strategy			Office of the Municipal Manager	Communications Manager				
UOM	Annual Plan	Quarter 1			Quarter 2			Quarter 3			Quarter 4			Fullterm		
		Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance
TARGET: Number	1	1	0	-1	0	0	0	0	0	0	0	0	0	1	0	-1
CAPITAL: N/A	0	0	0	-0.25	0			0			0			0		
OPERATING: N/A	0	0	0	-0.25	0			0			0			0		
Calculations Applied	Override Autosum, Progressive Indicator,															
Variance Reasons	Q1: Financial Resources Q2: Financial Resources Q3: Financial Resources															
Corrective Actions	Q1: Q2:Q3: Q4:															
Comments	Q1:Moved to the next financial year Q2:moved to the next financial yearQ3:moved to the next financial year Q4:															
Line Manager Comments																

Reference No	Planning Level	MSCOA Project			Key Performance Indicator			Evidence			Responsible Department	Responsible Person				
6.1.2	Activity	Newsletter and Diaries developed by end of June 2024			Number (4) Newsletter & Diaries developed by June 2024			Q1-Q4: Copies of Newsletters & Diaries			Office of the Municipal Manager	Communications Manager				
UOM	Annual Plan	Quarter 1			Quarter 2			Quarter 3			Quarter 4			Fullterm		
		Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance
TARGET: Number	4	1	-0.5	-1.5	1	1	0	1	1	0	1	1	0	4	4	0
CAPITAL: N/A	0	0	0	-1	0			0			0			0		
OPERATING: N/A	0	0	0	-1	0			0			0			0		
Calculations Applied	Override Autosum, Progressive Indicator,															
Variance Reasons	Q1: Financial Resources															
Corrective Actions	Q1: Q2:Q3: Q4:															
Comments	Q1:Moved to the third Quarter Q2:Moved to the third QuarterQ3: Q4:															
Line Manager Comments																

Reference No	Planning Level	MSCOA Project			Key Performance Indicator			Evidence			Responsible Department			Responsible Person		
6.1.3	Activity	Workshop conducted on newly developed communication initiatives by December 2024			Percentage (100) of workshops conducted on newly developed communication initiatives held by December 2023			Q2: Attendance Registers			Office of the Municipal Manager			Communications Manager		
UOM	Annual Plan	Quarter 1			Quarter 2			Quarter 3			Quarter 4			Fullterm		
		Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance
TARGET: Percentage	100	0	0	0	100	100	0	0	0	0	0	0	0	100	100	0
CAPITAL: N/A	0	0	0	-25	0			0			0			0		
OPERATING: N/A	0	0	0	-25	0			0			0			0		
Calculations Applied	Override Autosum, Progressive Indicator,															
Variance Reasons																
Corrective Actions	Q1: Q2:Q3: Q4:															
Comments	Q1: Q2:Q3: Q4:															
Line Manager Comments																

Reference No	Planning Level	MSCOA Project			Key Performance Indicator			Evidence			Responsible Department	Responsible Person				
6.1.4	Activity	Local Marketing events conducted by June 2024			Number (4) local marketing events conducted by June 2024			Q1-Q4: Copies of Advertisements			Office of the Municipal Manager	Communications Manager				
UOM	Annual Plan	Quarter 1			Quarter 2			Quarter 3			Quarter 4			Fullterm		
		Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance
TARGET: Number	4	1	1	0	1	0	-1	1	0	-1	1	0	-1	4	1	-3
CAPITAL: N/A	0	0	0	-1	0			0			0			0		
OPERATING: N/A	0	0	0	-1	0			0			0			0		
Calculations Applied	Override Autosum, Progressive Indicator,															
Variance Reasons	Q2: Financial Resources Q4: Financial Resources															
Corrective Actions	Q1: Q2:moved to next financial yearQ3: Q4:To be done in the next financial year															
Comments	Q1:Moved to the second and third Quarter Q2:Q3: Q4:															
Line Manager Comments																

Output		IDP reviewed in accordance with approved Process Plan by June 2024														
Reference No	Planning Level	MSCOA Project			Key Performance Indicator			Evidence			Responsible Department			Responsible Person		
3.1.1	Activity	Submission of Draft IDP For approval by March 2024			Number (1) of Draft IDP approved by March 2024			Q3:Council resolution			Office of the Municipal Manager			IDP Manager		
UOM	Annual Plan	Quarter 1			Quarter 2			Quarter 3			Quarter 4			Fullterm		
		Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance
TARGET: Number	1	0	0	0	0	0	0	1	1	0	0	0	0	1	1	0
CAPITAL: N/A	0	0	0	-0.25	0			0			0			0		
OPERATING: N/A	0	0	0	-0.25	0			0			0			0		
Calculations Applied	Override Autosum,															
Variance Reasons																
Corrective Actions	Q1: Q2:Q3: Q4:															
Comments	Q1: Q2:Q3: Q4:The Draft IDP was approved on the 27 March 2024 and reported on the fourth Quarter as the Mid term report is reported on the second quarter															

Line Manager Comments																
Reference No	Planning Level	MSCOA Project			Key Performance Indicator			Evidence			Responsible Department			Responsible Person		
3.1.2	Activity	Submission of Final IDP For approval by June 2024			Number (1) of final IDP approved by June 2024			Q4:Council resolution			Office of the Municipal Manager			IDP Manager		
UOM	Annual Plan	Quarter 1			Quarter 2			Quarter 3			Quarter 4			Fullterm		
		Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance
TARGET: Number	1	0	0	0	0	0	0	0	0	0	1	1	0	1	1	0
CAPITAL: N/A	0	0	0	-0.25	0			0			0			0		
OPERATING: N/A	0	0	0	-0.25	0			0			0			0		
Calculations Applied	Override Autosum,															
Variance Reasons																
Corrective Actions	Q1: Q2:Q3: Q4:															
Comments	Q1: Q2:Q3: Q4:															

Line Manager Comments																
Output		Credible planning for improved outcomes by June 2024														
Reference No	Planning Level	MSCOA Project			Key Performance Indicator			Evidence			Responsible Department			Responsible Person		
3.2.1	Activity	Timely approval and implementation of the process plan inclusive of schedule of key activities by September 2023			Number (1) of 2024/2025 Process plan approved by September 2023			Q1: Copy of the Process Plan			Office of the Municipal Manager			IDP Manager		
UOM	Annual Plan	Quarter 1			Quarter 2			Quarter 3			Quarter 4			Fullterm		
		Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance
TARGET: Number	1	1	1	0	0	0	0	0			0			1	1	0
CAPITAL: N/A	0	0	0	0	0	0	0	0			0			0	0	0
OPERATING: N/A	0	0	0	0	0	0	0	0			0			0	0	0
Calculations Applied		Override Autosum, Reduction Indicator,														
Variance Reasons																
Corrective Actions																

Comments																
Line Manager Comments																
Reference No	Planning Level	MSCOA Project			Key Performance Indicator			Evidence			Responsible Department			Responsible Person		
3.2.2	Activity	Establish and capacitate structures to promote stakeholder involvement and engagement in the municipal planning processes by December 2023 (IPD REP Forum Constituted)			Percentage (100) of Inclusive IDP Representative Forum constituted and capacitated by December 2023			Q2: Minutes of the Meeting and Attendance Register			Office of the Municipal Manager			IDP Manager		
UOM	Annual Plan	Quarter 1			Quarter 2			Quarter 3			Quarter 4			Fullterm		
		Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance
TARGET: Percentage	100	0	0	0	100	100	0	0	1	1	0	0	0	100	100	0
CAPITAL: N/A	0	0	0	-25	0			0			0			0		
OPERATING: N/A	0	0	0	-25	0			0			0			0		
Calculations Applied		Override Autosum, Progressive Indicator,														
Variance Reasons																

Corrective Actions		Q1: Q2:Q3: Q4:														
Comments		Q1: Q2:Q3: Q4:														
Line Manager Comments																
Reference No	Planning Level	MSCOA Project			Key Performance Indicator			Evidence			Responsible Department			Responsible Person		
3.2.3	Activity	Establish and capacitate structures to promote stakeholder involvement and engagement in the municipal planning processes by July 2023 (Printing IDP Documents)			Number (100) of IDP Documents printed and distributed by July 2023			Q1: Delivery Notes			Office of the Municipal Manager			IDP Manager		
UOM	Annual Plan	Quarter 1			Quarter 2			Quarter 3			Quarter 4			Fullterm		
		Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance
TARGET: Number	100	100	100	0	0	0	0	0	0	0	0	0	0	100	100	0
CAPITAL: N/A	0	0	0	-25	0			0			0			0		
OPERATING: N/A	0	0	0	-25	0			0			0			0		
Calculations Applied		Override Autosum,														

Variance Reasons	
Corrective Actions	Q1: Q2:Q3: Q4:
Comments	Q1: Q2:Q3: Q4:
Line Manager Comments	

Reference No	Planning Level	MSCOA Project			Key Performance Indicator			Evidence			Responsible Department	Responsible Person				
3.2.4	Activity	Establish and capacitate structures to promote stakeholder involvement and engagement in the municipal planning processes by June 2024 (IDP Rep Forum Meetings)			Number (4) of IDP Representative Forum Meetings held by June 2023			Q1-Q4: Minutes of the Meeting and Attendance Registers			Office of the Municipal Manager	IDP Manager				
UOM	Annual Plan	Quarter 1			Quarter 2			Quarter 3			Quarter 4			Fullterm		
		Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance
TARGET: Number	4	1	1	0	1	1	0	1	1	0	1	1	0	4	4	0
CAPITAL: N/A	0	0	0	-1	0			0			0			0		
OPERATING: N/A	0	0	0	-1	0			0			0			0		

Calculations Applied	Override Autosum, Progressive Indicator,
Variance Reasons	
Corrective Actions	Q1: Q2:Q3: Q4:
Comments	Q1: Q2:Q3: Q4:
Line Manager Comments	

Reference No	Planning Level	MSCOA Project			Key Performance Indicator			Evidence			Responsible Department			Responsible Person		
3.2.5	Activity	Establish and capacitate structures to promote stakeholder involvement and engagement in the municipal planning processes by December 2023 (Ward Based Consultation Meetings)			Number (26) of wards Based community consultation meetings held by December 2023			Q2: Records/ Attendance Registers			Office of the Municipal Manager			IDP Manager		
UOM	Annual Plan	Quarter 1			Quarter 2			Quarter 3			Quarter 4			Fullterm		
		Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance
TARGET: Number	26	0	0	0	26	26	0	0	0	0	0	0	0	26	26	0
CAPITAL: N/A	0	0	0	-6.5	0			0			0			0		

OPERATING: N/A	0	0	0	-6.5	0			0			0			0		
Calculations Applied	Override Autosum, Progressive Indicator,															
Variance Reasons																
Corrective Actions	Q1: Q2:Q3: Q4:															
Comments	Q1: Q2:Q3: Q4:															
Line Manager Comments																

Moretele Local Municipality

**2023/2024
SDBIP and IDP Working Document**

Office of the Single whip

National Outcome	National Outcome Responsive, Accountable, Effective And Efficient Local Government System
NDP Chapters	Chapter 4: Economic Infrastructure Chapter 8: Human Settlements Chapter 12: Building Safer Communities Chapter 13: Building a capable state Chapter 14: Promoting accountability and fighting corruption

Municipal Strategic Objectives	To promote and enhance effective governance systems for improved service delivery, To enhance and promote effective governance through credible communication systems, To promote and enhance integrated municipal planning, To promote Institutional development and transformation and good governance
Strategic Goals	SG Governance: Efficient and effective Audit Management functions provided, Efficient and effective Risk Management functions provided, To ensure credible planning for improved outcomes, Achieve improved in institutional development, transformation, and good governance outcomes through implementation of Performance Management, Promote participatory development and local democracy through effective oversight
Key Performance Area	Good Governance and Public Participation
Outcome	Promote participatory development and local democracy through effective oversight
Output	Promotion of good governance and ethics by June 2024

Reference No	Planning Level	MSCOA Project			Key Performance Indicator			Evidence			Responsible Department	Responsible Person				
5.11.1	Activity	Facilitate councilors" deliberation on issues of conduct and good governance through governance forum by June 2024			Number (4) of Governance Forum held by June 2024			Q1-Q4: Report			Office of the Single Whip	Manager - Office of the Single Whip				
UOM	Annual Plan	Quarter 1			Quarter 2			Quarter 3			Quarter 4			Fullterm		
		Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance
TARGET: Number	4	1	1	0	1	1	0	1	1	0	1	1	0	4	4	0
CAPITAL: N/A	0	0	0	-1	0			0			0			0		

OPERATING: N/A	0	0	0	-1	0			0			0			0			
Calculations Applied	Override Autosum, Progressive Indicator,																
Variance Reasons																	
Corrective Actions	Q1: Q2:Q3: Q4:																
Comments	Q1: Q2:Q3: Q4:																
Line Manager Comments																	
Reference No	Planning Level	MSCOA Project					Key Performance Indicator				Evidence			Responsible Department		Responsible Person	
5.11.2	Activity	Hold whippery forum to deliberate on maintaining order in council by June 2024					Number (12) of Whippery Forum held by June 2024				Q1-Q4: Report			Office of the Single Whip		Manager - Office of the Single Whip	
UOM	Annual Plan	Quarter 1			Quarter 2			Quarter 3			Quarter 4			Fullterm			
		Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	
TARGET: Number	4	1	1	0	1	1	0	1	1	0	1	1	0	4	4	0	
CAPITAL: N/A	0	0	0	0	0			0			0			0			

OPERATING: N/A	0	0	0	0	0			0			0			0		
Calculations Applied	Progressive Indicator,															
Variance Reasons																
Corrective Actions	Q1: Q2:Q3: Q4:															
Comments	Q1: Q2:Q3: Q4:															
Line Manager Comments																
Reference No	Planning Level	MSCOA Project					Key Performance Indicator			Evidence			Responsible Department	Responsible Person		
5.11.3	Activity	Facilitate council Caucuses Management by June 2024					Number (8) of Council Caucuses held by June 2024			Q1-Q4: Report			Office of the Single Whip	Manager - Office of the Single Whip		
UOM	Annual Plan	Quarter 1			Quarter 2			Quarter 3			Quarter 4			Fullterm		
		Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance
TARGET: Number	8	2	2	0	2	2	0	2	2	0	2	3	1	8	8	1
CAPITAL: N/A	0	0	0	-2	0			0			0			0		

OPERATING: N/A	0	0	0	-2	0			0			0			0			
Calculations Applied	Override Autosum, Progressive Indicator,																
Variance Reasons																	
Corrective Actions	Q1: Q2:Q3: Q4:																
Comments	Q1: Q2:Q3: Q4:																
Line Manager Comments																	
Reference No	Planning Level	MSCOA Project					Key Performance Indicator				Evidence			Responsible Department		Responsible Person	
5.11.4	Activity	Facilitate Multi Party Caucus by June 2024					Number (16) of Multi Party Caucuses held by June 2024				Q1-Q4: Report			Office of the Single Whip		Manager - Office of the Single Whip	
UOM	Annual Plan	Quarter 1			Quarter 2			Quarter 3			Quarter 4			Fullterm			
		Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	
TARGET: Number	4	1	1	0	1	1	0	1	1	0	1	1	0	4	4	0	
CAPITAL: N/A	0	0	0	-1	0			0			0			0			

OPERATING: N/A	0	0	0	-1	0			0			0			0		
Calculations Applied	Override Autosum, Progressive Indicator,															
Variance Reasons																
Corrective Actions	Q1: Q2:Q3: Q4:															
Comments	Q1: Q2:Q3: Q4:															
Line Manager Comments																

Moretele Local Municipality

2023/2024

SDBIP and IDP Working Document

Office of the Speaker

National Outcome	National Outcome Responsive, Accountable, Effective And Efficient Local Government System
NDP Chapters	Chapter 4: Economic Infrastructure Chapter 8: Human Settlements Chapter 12: Building Safer Communities Chapter 13: Building a capable state Chapter 14: Promoting accountability and fighting corruption

Municipal Strategic Objectives		To promote and enhance effective governance systems for improved service delivery, To enhance and promote effective governance through credible communication systems, To promote and enhance integrated municipal planning, To promote Institutional development and transformation and good governance														
Strategic Goals		SG Governance: Efficient and effective Audit Management functions provided, Efficient and effective Risk Management functions provided, To ensure credible planning for improved outcomes,Achieve improved in institutional development, transformation, and good governance outcomes through implementation of Performance Management, Promote participatory development and local democracy through effective oversight														
Key Performance Area		Good Governance and Public Participation														
Outcome		Promote participatory development and local democracy through effective oversight														
Reference No	Planning Level	MSCOA Project			Key Performance Indicator			Evidence			Responsible Department			Responsible Person		
5.2	Output	Enhance effective ward committee system by June 2024			Percentage (100) implementation of ward committee initiatives by June 2024			Q1-Q4 Report			Office of the Speaker			Manager- Office of the Speaker		
UOM	Annual Plan	Quarter 1			Quarter 2			Quarter 3			Quarter 4			Fullterm		
		Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance
TARGET: Percentage	100	25	25	0	50	0	-50	75	1	-74	100	100	0	100	100	0
CAPITAL: Capex	4212000	0	0	-62.5	0			0			0			0		
OPERATING: N/A	0	0	0	-62.5	0			0			0			0		

Calculations Applied	Override Autosum, Progressive Indicator,
Variance Reasons	Q2: Financial Resources
Corrective Actions	Q1: Q2:Q3: Q4:
Comments	Q1: Q2:Q3: Q4:
Line Manager Comments	

Reference No	Planning Level	MSCOA Project			Key Performance Indicator			Evidence			Responsible Department			Responsible Person		
5.3	Output	Public accountability and good governance promoted by June 2024			Percentage (100) of Public accountability and good governance by June 2024			Q1-Q4: Copy of attendance register			Office of the Speaker			Manager- Office of the Speaker		
UOM	Annual Plan	Quarter 1			Quarter 2			Quarter 3			Quarter 4			Fullterm		
		Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance
TARGET: Percentage	100	25	25	0	50	100	50	75	75	0	100	100	0	100	100	0
CAPITAL: Capex	599157	0	0	-62.5	0			0			0			0		
OPERATING: N/A	0	0	0	-62.5	0			0			0			0		

Calculations Applied	Override Autosum, Progressive Indicator,
Variance Reasons	
Corrective Actions	Q1: Q2:Q3: Q4:
Comments	Q1: Q2:Q3: Q4:
Line Manager Comments	

Reference No	Planning Level	MSCOA Project			Key Performance Indicator			Evidence			Responsible Department			Responsible Person		
5.4	Output	Participatory development and local democracy promoted through good governance systems by June 2024			Percentage (100) of participatory development through good governance by June 2024			Q1-Q4: Copy of community attendance registers			Office of the Speaker			Manager- Office of the Speaker		
UOM	Annual Plan	Quarter 1			Quarter 2			Quarter 3			Quarter 4			Fullterm		
		Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance
TARGET: Percentage	100	25	25	0	50	100	50	75	75	0	100	100	0	100	100	0
CAPITAL: Capex	599157	0	0	-62.5	0			0			0			0		
OPERATING: N/A	0	0	0	-62.5	0			0			0			0		

Calculations Applied	Override Autosum, Progressive Indicator,
Variance Reasons	
Corrective Actions	Q1: Q2:Q3: Q4:
Comments	Q1: Q2:Q3: Q4:
Line Manager Comments	

Output	Enhance effective ward committee system by June 2024
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Reference No	Planning Level	MSCOA Project			Key Performance Indicator			Evidence			Responsible Department			Responsible Person		
5.2.1	Activity	Review, approval and implementation of the ward committee policies by September 2023			Number (1) of ward committee policies developed by September 2023			Q1: Copy of reviewed and approved Ward Committee policy document			Office of the Speaker			Manager- Office of the Speaker		
UOM	Annual Plan	Quarter 1			Quarter 2			Quarter 3			Quarter 4			Fullterm		
		Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance
TARGET: Number	1	1	0	-1	0	0	0	0	0.5	0.5	0	0	0	1	0.5	-0.5
CAPITAL: N/A	0	0	0	-0.25	0			0			0			0		

OPERATING: N/A	0	0	0	-0.25	0			0			0			0			
Calculations Applied	Override Autosum,																
Variance Reasons	Q3: Financial Resources Q4: Accountability Changed																
Corrective Actions	Q1: Q2:Q3: Q4:to be implemented in the Fin year 2024/2025																
Comments	Q1: Q2:Q3: Q4:Policies review is the responsibility of HR																
Line Manager Comments																	
Reference No	Planning Level	MSCOA Project					Key Performance Indicator				Evidence			Responsible Department		Responsible Person	
5.2.2	Activity	Conduct Ward Committee meetings by June 2024					Number (40) of Ward committee meetings held by June 2024				Q1-Q4: Copies of Ward Committee meeting attendance registers			Office of the Speaker		Manager- Office of the Speaker	
UOM	Annual Plan	Quarter 1			Quarter 2			Quarter 3			Quarter 4			Fullterm			
		Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	
TARGET: Number	40	10	10	0	10	10	0	10	10	0	10	10	0	40	40	0	
CAPITAL: N/A	0	0	0	-10	0			0			0			0			

OPERATING: N/A	0	0	0	-10	0			0			0			0		
Calculations Applied	Override Autosum, Progressive Indicator,															
Variance Reasons																
Corrective Actions	Q1: Q2:Q3: Q4:															
Comments	Q1: Q2:Q3: Q4:															
Line Manager Comments																
Reference No	Planning Level	MSCOA Project					Key Performance Indicator			Evidence			Responsible Department		Responsible Person	
5.2.3	Activity	Ward Committee Trainings Conducted by September 2023					Number (1) of Ward committee meetings held by September 2023			Q4: Attendance registers of trained Ward committee members			Office of the Speaker		Manager- Office of the Speaker	
UOM	Annual Plan	Quarter 1			Quarter 2			Quarter 3			Quarter 4			Fullterm		
		Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance
TARGET: Number	1	1	1	0	0	0.5	0.5	0	-0.5	-0.5	0	0	0	1	0.5	-0.5
CAPITAL: Capex	496594.8	0	0	-0.25	0			0			0			0		

OPERATING: N/A	0	0	0	-0.25	0			0			0			0		
Calculations Applied	Override Autosum,															
Variance Reasons	Q3: Financial Resources Q4: Financial Resources															
Corrective Actions	Q1: Q2:Q3: Q4:to be implemented in financial year 2024/2025															
Comments	Q1: Q2:Q3: Q4:Do be implemented in financial year 2024/2025															
Line Manager Comments																
Reference No	Planning Level	MSCOA Project					Key Performance Indicator			Evidence			Responsible Department		Responsible Person	
5.2.4	Activity	Hold Ward committee annual performance awards ceremony by March 2024					Number (1) Ward committee annual performance awards ceremony by March 2024			Q4; Copy of attendance registers			Office of the Speaker		Manager- Office of the Speaker	
UOM	Annual Plan	Quarter 1			Quarter 2			Quarter 3			Quarter 4			Fullterm		
		Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance
TARGET: Number	1	0	0	0	0	0	0	1	0	-1	0	0	0	1	0	-1
CAPITAL: N/A	0	0	0	-0.25	0			0			0			0		

OPERATING: N/A	0	0	0	-0.25	0			0			0			0		
Calculations Applied	Override Autosum,															
Variance Reasons	Q3: Financial Resources Q4: Financial Resources															
Corrective Actions	Q1: Q2:Q3: Q4:to be implemented in Q2 2024/25															
Comments	Q1: Q2:Q3: Q4:															
Line Manager Comments																
Reference No	Planning Level	MSCOA Project					Key Performance Indicator			Evidence			Responsible Department		Responsible Person	
5.2.5	Activity	Procurement of Ward Committee Uniform and identifications by March 2024					Number (260) of Ward Committee Uniforms and Identifications purchased by March 2024			Q3: Invoices and Receipts			Office of the Speaker		Manager- Office of the Speaker	
UOM	Annual Plan	Quarter 1			Quarter 2			Quarter 3			Quarter 4			Fullterm		
		Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance
TARGET: Number	260	0	0	0	0	0	0	260	0	-260	0	1	1	260	0	-260
CAPITAL: N/A	0	0	0	-65	0			0			0			0		

OPERATING: N/A	0	0	0	-65	0			0			0			0		
Calculations Applied	Override Autosum,															
Variance Reasons	Q3: Financial Resources															
Corrective Actions	Refers to next financial year															
Comments	Q1: Q2:Q3: Q4:															
Line Manager Comments																

Output Public accountability and good governance promoted by June 2024

Reference No	Planning Level	MSCOA Project			Key Performance Indicator			Evidence			Responsible Department			Responsible Person		
5.3.1	Activity	Host Imbizos by June 2024			Number (4) of Imbizo held by June 2024			Q1-Q4: Copy of attendance register			Office of the Speaker			Manager- Office of the Speaker		
UOM	Annual Plan	Quarter 1			Quarter 2			Quarter 3			Quarter 4			Fullterm		
		Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance
TARGET: Number	4	1	0	-1	1	1	0	1	1	0	1	1	0	4	3	-1

CAPITAL: N/A	0	0	0	-1	0			0			0			0		
OPERATING: N/A	0	0	0	-1	0			0			0			0		
Calculations Applied	Override Autosum, Progressive Indicator,															
Variance Reasons																
Corrective Actions	Q1: Q2:Q3: Q4:															
Comments	Q1: Q2:Q3: Q4:															
Line Manager Comments																
Output	Participatory development and local democracy promoted through good governance systems by June 2024															
Reference No	Planning Level	MSCOA Project			Key Performance Indicator			Evidence			Responsible Department			Responsible Person		
5.4.1	Activity	Maximize community access to Council meetings by June 2024			Number (4) of Ordinary council meetings held by June 2024			Q1-Q4: Copy of community attendance registers			Office of the Speaker			Manager- Office of the Speaker		
UOM	Annual Plan	Quarter 1			Quarter 2			Quarter 3			Quarter 4			Fullterm		
		Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance

TARGET: Number	4	1	1	0	1	1	0	1	1	0	1	1	0	4	4	0
CAPITAL: N/A	0	0	0	-1	0			0			0			0		
OPERATING: N/A	0	0	0	-1	0			0			0			0		
Calculations Applied	Override Autosum, Progressive Indicator,															
Variance Reasons																
Corrective Actions	Q1: Q2:Q3: Q4:															
Comments	Q1: Q2:Q3: Q4:															
Line Manager Comments																
Reference No	Planning Level	MSCOA Project					Key Performance Indicator			Evidence			Responsible Department		Responsible Person	
5.4.2	Activity	Host Ward councillors and secretaries forum by June 2024					Numner (4) of Wards Councilors and secretaries Forum by June 2024			Q1-Q4: Copy of Attendance registers			Office of the Speaker		Manager- Office of the Speaker	
UOM	Annual Plan	Quarter 1			Quarter 2			Quarter 3			Quarter 4			Fullterm		
		Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance

TARGET: Number	4	1	0	-1	1	1	0	1	1	0	1	1	0	4	3	-1
CAPITAL: N/A	0	0	0	-1	0			0			0			0		
OPERATING: N/A	0	0	0	-1	0			0			0			0		
Calculations Applied	Override Autosum, Progressive Indicator,															
Variance Reasons																
Corrective Actions	Q1: Q2:Q3: Q4:															
Comments	Q1: Q2:Q3: Q4:															
Line Manager Comments																

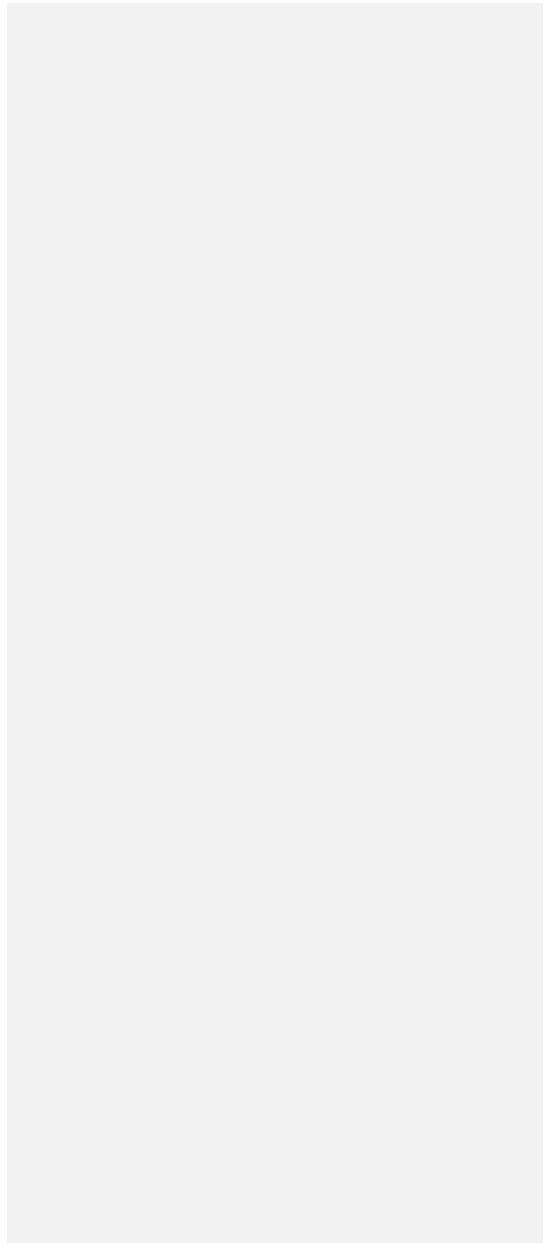
2022/2023 SUMMARIZED PERFORMANCE

3.4.1.2. Actual Performance for 2023/2024 has been improved as compared to 2022/2023 Performance report, the reports are as follows respectively:

Summarized Performance Assessment			
Directorate / Unit	Planned Indicators	Achieved	Not achieved
Infrastructure Development Services	19	13	06
Community Development services	03	01	02
Budget and Treasury Office	01	01	0

Human Resources and Corporate Services	01	01	0
Local Economic Development	07	02	05
Strategic Services			
• IDP/PMS	02	02	0
• Internal Audit	03	03	0
• MPAC	01	01	0
Totals	37	24	13

2022/2023 Results: **76% Achievement and 24% not Achieved.**



3.4.2. 2023/2024 PERFORMANCE ASSESSMENT

2023/2024 Summarized Performance

Summarized Performance Assessment			
Directorate / Unit	Planned Indicators	Achieved	Not achieved
Infrastructure Development Services	44	32	12
Community Development services	38	31	07
Budget and Treasury Office	11	09	02
Human Resources and Corporate Services	29	23	06
Local Economic Development	39	23	16
Strategic Services			
• Office of the Municipal Manager	28	22	06
• Office of the Mayor	35	35	0
• Office of the Speaker	11	08	03
• Office of the Chief whip	04	04	0
Totals	239	167	52

Percentage Performance per Directorate

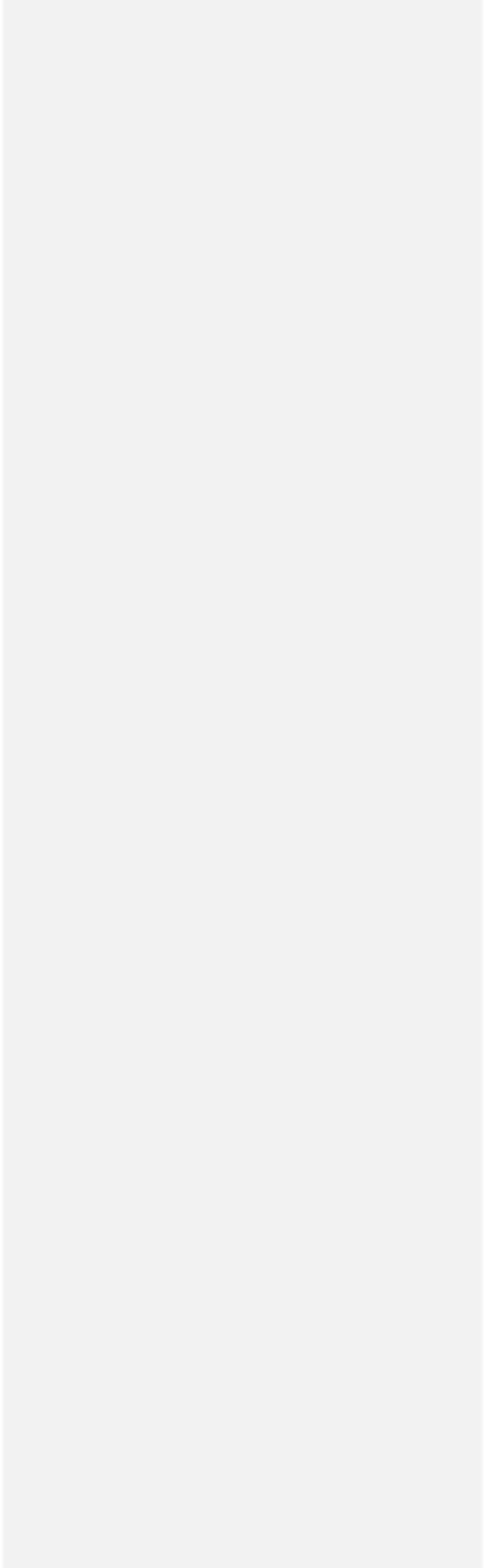
Moretele Local Municipality 2023/2024 Annual Planned vs Planned Achieved vs Not Achieved by Outcome				
Organisational Unit	Planned Targets	Planned Achieved	Not Achieved	Percentage Achieved
Office of the Municipal Manager	28	22	6	78.57%
Human Resources and Corporate Services	29	23	6	79.31%
Community Development Services	38	31	7	81.58%
Infrastructure Development Services	44	32	12	72.73%
Budget and Treasury Office	11	9	2	81.82%
Local Economic Development and Planning	39	23	16	58.97%
Office of the Mayor	35	35	0	100.00%
Office of the Speaker	11	8	3	72.73%
Office of the Single Whip	4	4	0	100.00%
Total	239	187	52	78.24%

2023/2024 Results: 78.25 % Achievement and 21.75% not Achieved. The Municipality performance has increased by 2% in comparison to the previous financial year.

3.5. SERVICE PROVIDERS STRATEGIC PERFORMANCE

Service providers are evaluated on a rating scale of 1 to 5, with 1 being poor and 5 being excellent. The assessment is done only on capital projects only to reflect the performance with emphasis on service delivery.

Evaluation of Service Providers	
Service Provider	Rating



3.6. COMPONENT A: INFRASTRUCTURE DEVELOPMENT: BASIC SERVICES

3.6.1. Water Provision

Water provision highlights	
Highlight	Description
Schedule A Water Supply Project Completion	construction of about 32000m long of HDPE pipeline, construction of manhole chambers, installation air valves, non-return valves and scour valves

Water provision challenges	
Challenges	Description
Illegal Connections	Illegal connections from community members, causing leakages on bulk pipeline, which results in water loss

Strategic Objective	KPI	Unit of measure	Ward	Baseline - Actual 2023/2024	Overall Performance 2023/2024	
					Target	Actual
To optimize access to Water services	No. of households with piped water inside the yard by June 2024	Number	6,16	1457 household with piped water inside the Yard	1457 household s with piped water inside the yard in ward 16 And Ngobi Jumbo by June 2024	1457-yard connection S completed by June 2024

Water service delivery levels	
Description	2023/2024
Piped water inside dwelling	0
Piped water inside yard	684
Using public taps (within 200m from dwelling)	0

Employees: water services			
Job Level	No of Posts	No of Employees	Vacancies
00 Manager	02	02	0
Water Tanker driver	1	1	0
Semi-skilled	9	9	0

Capital expenditure: water services 2023/2024				
Capital Project:	Water Supply Schedule A&B	Ngobi&Jumbo Water Supply	Ward 16 Water Reticulation	
Budget	R 84 070 458	R 30 816 321,6	R 10 000 000	
Adjustment Budget	R 77 300 981.83	R 27 816 321.60	R 0	

Special Adjustment	0	0	0	
Actual Expenditure	R 69 392 362.10	R 27 366 867.27	R 4 995 110.05	
Variance	R 14 678 095.90	R 3 449 454.33	R0	

Wastewater provision highlights	
Highlight	Description
Refurbishment of Sewer Line in Motla	Reduction of sewer spillages in the area

Wastewater provision challenges	
Challenge	Description
Blockage of sewer line	Community members are throwing objects in the sewer line, causing blockages.

Sanitation service delivery levels		
Description	2022/2023	2023/2024
VIP & Bio-Tech Toilets	900	600
Water borne system	0	0

Employees: sanitation services						
Job Level	2022/2023			2023/2024		
	Posts No.	Employees No.	Vacancies	Posts No.	Employees No.	Vacancies
00	02	02	00	02	02	00

Expenditure: sanitation 2023/2024					
Project	VIP TOILETS WARD 1	VIP TOILETS WARD 6	VIP TOILETS WARD 7	REFURBISHMENT OF SEWER LINE IN MOTLA	
Budget	R 5 000 000	R 5 000 000	R 5 000 000	R 10 000 000	
Adjustment budget	-	-	-	-	
Special Adjustment	-	-	-	-	
Actual Expenditure	R 4 995 390.12	R 4 995 110.05	R 5000 000	R9 936 193.05	
Variance from original budget	R 4 609.88	R 4889.95	R 0	R63 806.49	

3.6.2. Housing

The housing is a competency of the Province's Department of Human Settlements. The Municipality plays the role of oversight or monitoring of all houses built by Department within local jurisdiction. And assist to complete application forms for beneficiaries.

3.7 COMPONENT B: ROADS AND STORMWATER

Highlights: Roads and Storm water	
Highlight	Description
3 Road projects were completed	2.2 km internal road constructed in Ward 9 2 km internal road constructed in Ward 19 850m internal road constructed in Mogogelo

Challenges: Roads and Storm water	
Challenges	Description
Lack of Roads Master Plans	No master plans in place to guide the refurbishment and construction of roads within our constituency

Service delivery Levels: Roads and Storm water		
Description	2022/2023	2023/2024
Internal roads	5.85 km	5.05 km
Access roads	0 km	0 km

Employees: Roads Services				
Job Level	2022/2023	2023/2024		
	No of employees	No of Posts	No of Employees	Vacancies
00 (Manager)	1	1	1	0
02 (Technician)	1	1	1	0
04 Plant Operator Supervisor	1	1	1	0
04 Roads Foreman	1	1	1	0
06 Heavy Duty Operators	5	5	5	0
06 Tipper Truck Operators	4	6	4	2

Capital Expenditure: Road Services 2023/2024

Project	Road Paving Ward 9	Road Paving Ward 19	Road Paving Mogogelo			
Budget	2 117 272,77	2 440 937,00	8 010 469.72			
Adjustment budget	2 110 825.11	3 004 860.83	-			
Actual Expenditure	2 110 825.11	3 004 860.83	8 010 469.72			
Variance from original budget	6447.66	(563 923.83)	0			

CAPITAL EXPENDITURE: COMMUNITY FACILITIES 2023/2024

Project	N/A
Budget	
Adjustment budget	
Actual Expenditure	
Variance from original budget	

CAPITAL EXPENDITURE: HIGH MAST LIGHTS: 2023/2024

Project	High Mast Lights in Mathibestad Ward 12	High Mast Lights in Ward 2	
Budget	R 4 328 676,56	R6 000 000	
Adjustment budget	-	-	
Special Adjustment	-	-	
Actual Expenditure	R 4 328 676.56	R 5 134 094.58	
Variance from original budget	R 0	R 865 905.42	

3.1. COMPONENT C: COMMUNITY DEVELOPMENT

SOCIAL DEVELOPMENT UNIT	
Highlight	Description
Cemetery development	<ul style="list-style-type: none"> ● Fencing at Dooka Cemetery Done ● Maintenance of Bosplass, Cyferskuil. Moeka, Tladistad and Makapanstad Cemetery Done

Community Development: Highlights	
Disaster Management Unit	
Highlight	Description
1. Institutional Capacity	<ul style="list-style-type: none"> ●
2. Community Based Risk Assessment	<ul style="list-style-type: none"> ● School based risk assessment was conducted, and the findings were forwarded to the relevant department to deal or address them. ● Community Based – 08 September 2023 Potoane Ward 17 ● School Based – 21 Nov 2023 Senteng Primary School ● School Based – 15 Feb 2024 LM Mokwena Special School ● School Based – 06 June 2024 Motjileng Day Care Centre
3. Veld Fire Session awareness campaign	<ul style="list-style-type: none"> ● Awareness campaigns were held in different farming communities. ● 13 September 2024 Tladistad ● 22 June 24
4. Advisory Forum Meeting	<ul style="list-style-type: none"> ● 4 successful Disaster Management Advisory and Community Safety Forum meetings were held on ● 08 August 2023, 08 November 2023, 07 February 2024 and 10 April 2024

TRANSPORT AND COMMUNITY SAFETY	
Highlight	Description
CPF Meetings	<ul style="list-style-type: none"> ● 4 CPF Meeting we successful done in different wards and Police Stations.

Roads Safety awareness campaign	Arrive Alive Campaign <ul style="list-style-type: none"> ● 5 Awareness campaign were held in Moretele Area during December Festive Easter and Festive. <ul style="list-style-type: none"> ● We had one successful Easter Festive awareness campaign, making sure all people are safe on the road
Traffic Uniform	<ul style="list-style-type: none"> ● Delivered
Speedometer Camera	<ul style="list-style-type: none"> ● Delivered
Moretele DLTC Maintenance	<ul style="list-style-type: none"> ● Done

COMMUNITY DEVELOPMENT: HIGHLIGHTS

LIBRARY

Highlight	Description
Development and Maintenance of libraries	<ul style="list-style-type: none"> ● Kitchen unit at Mphebatho Library ● Re-Connection at Legkraal and Lebotloane ● Fire extinguishers
Programmes	<ul style="list-style-type: none"> ● January = Back to School ● February = World Read Aloud ● March = Human Rights and SA Library Week ● April = World Book Day ● May = World Play Day ● June = Youth Month Celebration ● July = Mandela and ICT Month ● August = Women's Month ● September = Heritage and Literacy Month ● October = Wellness Month <p>November & December = 16 Days and World Aids Day</p>

Community Development: Highlights

SPORTS

Highlight	Description
Fun Walk	Fun Walk held at Makapanstad on 09 December 2023
Mass Aerobics / Boot Camp	Mass Aerobics held on the 23 September 2023 at Makapanstad Mass Aerobics 13 April 2024 at Mathibestad
Sports Athletics	Sports Athletics held at Makapanstad on 09 February 2024
Sports Tournament	Sports Tournament held at Dertig on 14 June 2024

RECREATION

Mmotla Park Maintenance	Done
Dikebu Fencing	Done

HEALTH UNIT

Highlight	Description
Health Awareness Campaign	<ul style="list-style-type: none">• Screening Awareness held on 15 August 2023• Substance held on 22 September 2023• Teenage Pregnancy held on 20 July 2023• GBV Held on 17 November 2023• Moretele Adopt Child held on 22 November 2023• World Aids Day held on 01 December 2023• TB Day held on 22 March 2024• Adolescent Youth and Friendly Services 16 February 2024• Adolescent Youth and Friendly Services 28 February 2024• HIVSS held on 28 February 2024• Adolescent Youth and Friendly Services 26 June 2024• Teenage Pregnancy held on 18 June 2024• Youth Day held on 07 June 2024

THUSONG AND FACILITIES

Highlight	Description
1. Maintenance	<ul style="list-style-type: none">• Mogogelo Community Hall• Mmukubyane Community Hall• Moeka Community Hall

COMMUNITY DEVELOPMENT: CHALLENGES

DISASTER MANAGEMENT UNIT

Challenges	Description
Floods	<p>Lack of storm water control system led to flooding, household flooded, school flooded, and this disturb daily activities.</p> <p>Infrastructures: Access road to the upgraded, and attention for the Potoane, Krumkuil and Mmakaunyane bridge become flooded,</p>

TRANSPORT AND COMMUNITY SAFETY	
Challenges	Description
Insufficient	Unable to support the re-launching of CPFs (transportation of participants/ members) Functionally of Community Safety Forum

LIBRARY	
Challenges	Description
	None

SPORTS	
Challenges	Description
Maintenance of sports and recreations facilities	<ul style="list-style-type: none"> • Maintenance of sports facilities remains to be a challenge due to lack of budget • Vandalism remains to be nightmare in our facilities

THUSONG AND FACILITIES	
Challenges	Description

Staffing	Replacement of Centre clerk since she has certified medically unfit there is a challenge in the functioning of the Centre
----------	---

HEALTH	
Challenges	Description
Awareness	Shortage of staff
Campaigns	Lack of enough awareness budget

Community Development: Employees		
DISASTER MANAGEMENT UNIT		
Post Level	Occupied	Vacant
Manager	Occupied	
Emergency Services & Disaster Management Coordinators x2	Occupied	
Disaster Officer	Occupied	
Fire & Disaster Driver		
HEALTH		
Post Level	Occupied	Vacant

Section 56		
Managers		
Health officer	Occupied	
SOCIAL DEVELOPMENT SERVICES		

Post Level	Occupied	Vacant
Section 56		
Social Facilitator	Occupied	
Social Services Officer	Occupied	
Cemeteries Coordinator	Occupied	
Social Services coordinator	Occupied	

SPORTS		
Post Level	Occupied	Vacant
Managers	Occupied	
Facility caretaker		Vacant
Sports officer		Vacant
Sports coordinator	Occupied	

Librarian	Occupied	
Assistant Librarian	Occupied	
Gym assistant	Occupied	

TRANSPORT COMMUNITY SAFETY		
Post Level	Occupied	Vacant
Transport Safety Facilitator	Occupied	
R/A Management Rep		
Examiner	Occupied	
Traffic Officers	Occupied	
R/A Supervisor		Vacant
R/A Cashers	Occupied	

3.2. COMPONENT D: LOCAL ECONOMIC DEVELOPMENT

Highlights: Local Economic Development

Highlight	Description
1. The approval of solar plant project	1. The manufacturing of the solar panels and electricity extracted using the sun
2. Land acquisition for portion 11 Kromkuil	2. The Department of Rural Development and Land Reform bought portion 11 of Kromkuil for the municipality with the amount of R16 800 000
3. Feasibility report for portion 9 and 10 Kromkuil	3. The report outlined the ownership of the area and will assist the municipality in requesting funding for formalization processes.

Challenges: Local Economic Development: Planning

Challenges	Description
1. Limited budget	1. The council allocation of budget to the department is not sufficient and we are unable to fulfill our mandate as the department.
2. Formalization	2. The unfinished formalization projects a serious challenge for the municipality because we cannot account for who owns the property in Moretele
3. Illegal business trading	3. The unregulated business operation poses a serious threat to communities because of selling of expired foods.

Employees: Local Economic Development

Post Level	Occupied	Vacant
LED Secretary	1	0
Agriculture Officer	1	0
Manager: Marketing & Investment	0	0
Manager Town Planner	1	0
Projects and Job Creation Officer	1	0
Manager: Environmental not in the Structure	0	0
Building Inspector	1	0
Assistance Town Planner	1	0
GIS Specialist	1	0

3.2.1. *Waste Management (Refuse collection, waste disposal, street cleaning and recycling)*

Waste Management Highlights

Highlight	Description

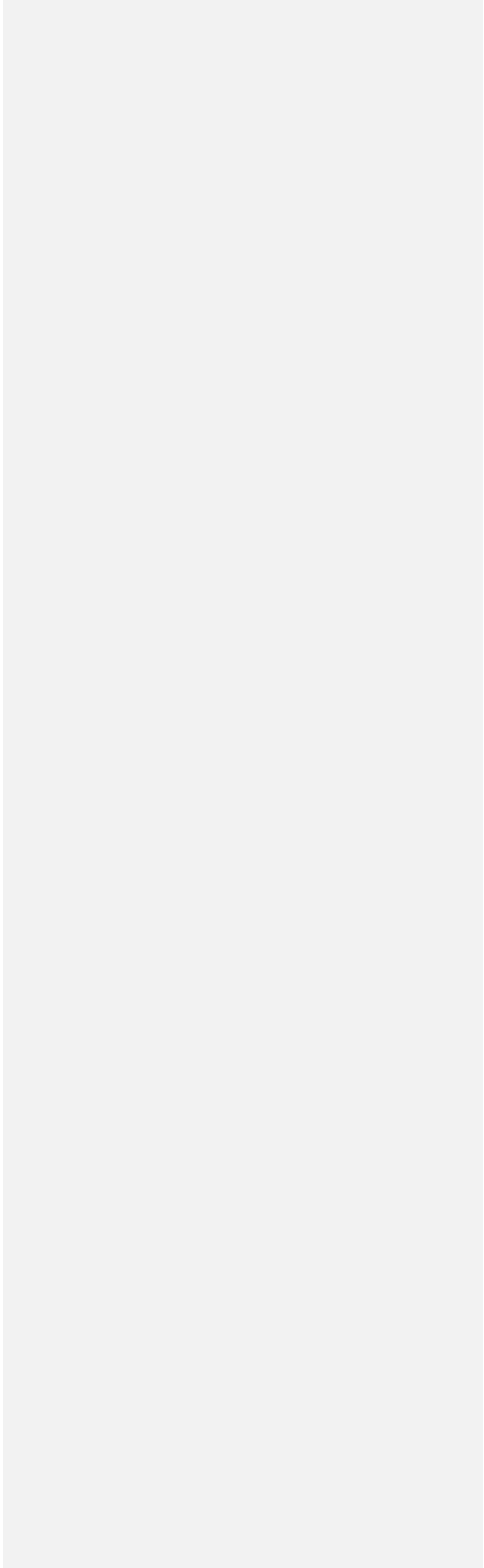
Waste Management Service Delivery Levels

Description	2022/2023	2023/204
Waste		

Employees: Waste Management Services						
Job Level	2022/23			2023/2024		
	Posts No.	Employees No.	Vacancies	Posts No.	Employees No.	Vacancies
None	1		02			

Expenditure: Waste Management Services					
Projects	2023/2024				
	Budget	Adjustment Budget	Actual Expenditure	Variance from original budget	Total project value

CHAPTER 4: ORGANISATIONAL DEVELOPMENT PERFORMANCE



4.1. NATIONAL KEY PERFORMANCE INDICATORS

The table below indicates the municipality's performance in terms of the National Key Performance Indicators required in terms of the Local Government: Municipal Planning and Performance Management Regulations of 2001 and Section 43 of the MSA.

National KPIs – Municipal Transformation and Organizational Development		
National Key Performance Indicators	Municipal Achievement	
	2022/2023	2023/2024
The number of people from employment equity target groups employed in the three highest levels of management in compliance with a municipality's approved employment equity Plan	4	3
The percentage of a municipality's personnel budget (payroll) spent on implementing its workplace skills plan	100%	100%

National KPIs - Good Governance and Public Participation Performance	
National Key Performance Indicator	Municipal Achievement
	2023/2024
	%
Training of Ward Committees	100%
Imbizos	100%
Ward committee secretary's forum	100%
Best public participation municipality in the province	70%
Ward and public meetings itinerary	70%
Stipend	100%
Staff	100%

Good Governance and Public Participation Performance Challenges	
Challenge	Actions to address challenge
Filling of critical positions	Critical Position were filled in 2023-2024 financial year
Improve supply chain processes	Services providers are paid on time
Compliance with prescribed legislations	Municipal policies were reviewed in 2023-2024 financial year

4.2. COMPONENT A: INTRODUCTION TO THE MUNICIPAL WORKFORCE

The Moretele Municipality currently employs 228 officials (excluding non-permanent positions), who individually and collectively contribute to the achievement of the Municipality's objectives. The primary objective of Human Resource Management is to render an innovative Human Resources service that addresses both skills development and the administrative function.

4.2.1. Employment Equity

In Chapter 3, Section 15(1) of the Employment Equity Act of 1998 it is stated that affirmative action measures are measures designed to ensure that suitable qualified people from designated groups have equal employment opportunities and are equitably represented in all occupational categories and levels in the workforce of a designated employer. The national performance indicators also refer to: "Number of people from employment equity (EE) target groups employed in the three highest levels of management in compliance with a municipality's approved employment equity plan".

2023/2024 EE targets/actual appointments by racial classification							
African		Colored		Indian		White	
Target	Actual	Target	Actual	Target	Actual	Target	Actual
31	31	0	0	0	0	0	0

EE targets/actual appointments by gender classification			
Male (Including disabilities)		Female (Including disabilities)	
Target	Actual	Target	Actual
11	11	19	19

EE according to positions filled in 2023/2024					
Description	African	Colored	Indian	White	Total
Number according to positions filled	31	0	0	0	6
% According to positions filled	100%				100%

EE according to Race and Occupational Levels									
Occupational levels	Male				Female				Total
	A	C	I	W	A	C	I	W	
Top Management	3	0	0	0	3	0	0	0	6
Senior Management	4	0	0	0	1	0	0	0	5
Professionally qualified and experienced specialists and middle management	28	0	0	0	22	0	0	0	50
Skilled technically and academically qualified workers, junior management, supervisors, foreman and superintendents	31	0	0	0	33	0	0	0	64
Semi-skilled and discretionary decision-making staff	37	0	0	0	35	0	0	0	71
Unskilled and defined decision-making staff	43	0	0	0	43	0	0	0	86
Total permanent	138	0	0	0	128	0	0	0	266
Non-permanent employees	10	0	0	0	10	1	0	0	20
Grand total		148			138				283

4.2.1.1. Vacancy Rate

The approved organogram for the Municipality had 264 posts for the 2023/2024 financial year. The actual posts filled are indicated in the tables below by post level and by functional level. The posts were vacant at the end of 2023/2024 resulting in a vacancy level of 4%.

Vacancy rate per post and functional level		
Per post level		
Post level	Filled	Vacant
Contract (Section 54 & 56 Managers)	04	00
Permanent (Section 54 & 56 Managers)	02	00
Contracts	21	06
PL 00	30	01
PL 01	07	00
PL 02	19	01
PL 03	33	00
PL 04	32	08
PL 06	26	02
PL 08	43	03

PL10	47	01
Total	264	22

Vacancy rate Per functional level		
Functional level	Filled	Vacant
Municipal Manager	1	0
Budget & Treasury Office (CFO)	1	0
HR & Corporate Services	1	0
Infrastructure Development & Services	1	0
Local Economic Development	1	0
Community Development Services	1	0
Total	05	01

4.2.1.2. Turnover rate

A high staff turnover may be costly to a municipality and might negatively affect productivity, service delivery and institutional memory/organizational knowledge.

Staff Turnover Rate within the Municipality				
Financial year	Total no. appointments at the end of each financial year	New appointments	No of terminations during the year	Turn-over rate %
2022/2023	05	20	08	4%
2023/2024	06	05	04	3%

4.3. COMPONENT E: MANAGING THE MUNICIPAL WORKFORCE LEVELS

Managing the municipal workforce refers to analysing and coordinating employee behaviour.

4.3.1. Injuries

An occupational injury is a personal injury, disease or death resulting from an occupational accident. Compensation claims for such occupational injuries are calculated according to the seriousness of the injury/disease and can be costly to a municipality. Occupational injuries will influence the loss of man-hours and therefore financial and productivity performance. The table below indicates the total number of occupational injuries within the different departments.

Total number of occupational injuries within the different departments		
Department	2022/2023	2023/2024
Municipal Manager	0	0
Financial Services	0	0
Corporate Services	1	0
Technical Services	0	0
Local Economic Development	0	0
Community Development	0	0
Total		

4.3.2. Sick Leave

The number of day's sick leave taken by employees has service delivery and cost implications. The monitoring of sick leave identifies certain patterns or trends. Once these patterns are identified, corrective action can be taken. The table below indicates the total number of sick leave days taken per department.

Total number of sick leave days taken per department		
Department	2022/2023	2023/2024
Municipal Manager	350	112
Financial Services (CFO)	346	276
Corporate Services	470	365
Technical Services	283	205
Local Economic Development	200	123
Community Development	236	186
Total	1885	1287

4.3.3. Policies and plans reviewed and approved.

Caucus

HR Policies and plans reviewed and approved	
Name of policy	Date approved/revised
Approved policies	
Occupational Health and Safety Policy	October 2022
Occupational Health & Safety Plan	October 2022
Travel and Subsistence Policy	May 2023
ICT Strategy	
HRD Strategy	July 2022
Records Management Policy	July 2022
ICT Policies	
EAP Policy	April 2018
Incapacity: Ill Health policy	April 2023
Fleet Management Policy	June 2022
Leave Management Policy	May 2023
Overtime Policy	May 2023
Internal Bursary Policy	May 2023
Induction Policy	October 2021
Probation Policy	October 2021

Rewards & Incentives Policy	May 2023
HR Plan	July 2022
Scarce Skills Policy	October 2021

Staff Succession Planning Policy	October 2021
Desertion & Abscondment Policy	October 2021

Policies still to be developed	
Labour Relations Policy	Labour Relations Act, Municipal Staff Regulations, Main Divisional Collective are used to address Labour Issues
Retirement Policy	
Employment Equity Plan	

IT Policies reviewed and approved	
Name of policy	Date approved/revised
Approved policies	
Security Policy	Not yet started
Patch Management	Not yet started
Third Patch Information Security Policy	Not yet started
Change Control Policy	Not yet started
Business continuity and Disaster Recovery Planning Policy	Not yet started
Remote Access Policy	Not yet started
External Network Connection Policy	Not yet started
User Creation Policy	Not yet started
Anti-Virus Policy	Not yet started
Change Management Policy	Not yet started
Risk Management Procedure	Not yet started

4.4.COMPONENT F: CAPACITATING THE MUNICIPAL WORKFORCE

Section 68(1) of the Municipal Systems Act 32 of 2000 requires that “a municipality must develop its human resource capacity to a level that enables it to perform their functions and exercise their powers in an economical, effective, efficient and accountable way, and for this purpose must comply with the Skills Development Act 81 of 1998 and the Skills Development Levies Act 28 of 1999”.

4.4.1. Skills matrix

The table below indicates the number of employees that received training during the year under review.

Skills matrix					
Occupational level	Gender		Number of employees identified for training at start of year	Number of employees that received training	
	Female	Male		Female	Male
Legislators	6	9	15	6	9
MM and Section 56 Managers	3	2	4	2	2
Senior officials/Managers	5	22	1	1	0
Professionals	29	33	7	4	3
Technicians	31	35	4	2	1
Clerks and Administrative Officials	37	43	21	4	5
Service and sales workers	43	3	10	5	4
Plant and machine operators and drivers	29	2	12	3	9
Elementary occupations	31	22	0	1	0
Sub-total	148	138	59	22	29
Total	286		59	51	

Note to the summary:

4.4.2. Skills Development – Training provided.

The Skills Development Act of 1998 and the Municipal Systems Act of 2000 require from employees to supply employees with the necessary training to develop its human resource capacity. Section 55(1)(f) of the Skills Development Act states that as head of administration the Municipal Manager is responsible for the management, utilization, and training of staff. The table below summarizes the targeted and actual number of employees in the different occupational categories that underwent skills training during the financial year under review, in terms of either learnerships and/or skills programmes/short courses.

Section 68(1) of the Municipal Systems Act 32 of 2000 requires that “a municipality must develop its human resource capacity to a level that enables it to perform their functions and exercise their powers in an economical, effective, efficient and accountable way, and for this purpose must comply with the Skills Development Act 81 of 1998 and the Skills Development Levies Act 28 of 1999”.

Skills Development by Occupational Category									
Occupational categories	Gender		Training provided in 2023/2024						
			Learnerships/ Academic Programmes		Skills Programmes & Other Short Courses		Total		
	F	M	Actual	Target	Actual	Target	Actual	Target	Variance
Legislators	6	9	15	15	0	0	0	0	
MM and s.57 Managers	2	2	4	4	0	0	0	0	0
Senior officials /Managers	1	0	1	0	0	0	0	0	0
Professionals	4	3	7	7	0	0	0	0	0
Technicians	2	1	3	3	0	0	0	0	0
Clerks and Administrative Officials	4	5	9	9	0	0	0	0	0
Service and sales workers	5	4	9	9	0	0	0	0	0

Plant and machine operators and drivers	3	9	12	12	0	0	0	0	0
Elementary occupations	1	0	1	0	0	0	0	0	0
Total	24	24	45	45	0	0	0	0	0

4.4.3. Skills Development – Budget Allocation

The table below indicates that 100% of the total amount of R 2.2M was spent on skills development during the year under review.

Skills development budget versus actual spent			
Total personnel budget	Total allocated for skills Development	Total spent	% Spent
2022/2023	2.0M	2.1M	100%
2023/2024	2.1M	2.2M	100%

4.4.4. MFMA Competencies (Minimum Competency Requirements)

In terms of Section 83(1) of the MFMA the accounting officer, senior managers, the chief financial officer, non-financial managers, and other financial officials of a municipality, including supply chain practitioners and asset management practitioners, must meet the prescribed financial management competency levels that are key to the successful implementation of the MFMA. National Treasury has prescribed such financial management competencies in Government Notice 49

3 dated 15 June 2007.

To assist the above-mentioned officials to acquire the prescribed financial competencies, National Treasury, with the collaboration of various stakeholders and role-players in the local government sphere, developed an outcome based NQF Level 6 qualification in municipal financial management. In terms of Government Notice 493 dated 15 June 2007, "Municipality or municipal entity must employ a person in section 54 & 56 position with a certificate program in Municipal Development (CPMD) or attain the qualification within 18 months from the date of appointment as prescribed by the legislation/ regulations".

Minimum Competency Requirements		
Post	Comment on achievement	Detail
Municipal Manager	Completed	28 Unit Standards
CFO	Completed	28 Unit Standards
HR Director	Completed	28 Unit Standards
IDS Director	Completed	28 Unit Standards
LED Director	Completed	28 Unit Standards
CDS Director	Completed	28 Unit Standards

No of Employees Meeting Minimum Competency Requirements	
Directorate	No of Employees
Human Resources	08
IDS	02
Local Economic Development	03
CDS	03
BTO	40
Municipal Manager	07

4.4.5. National key performance indicators – Municipal Financial Viability and Management (Ratios)

The table below indicates the municipality's performance in term of the **National Key Performance Indicators** required in terms of the Local Government: Municipal Planning and Performance Management Regulations of 2001 and Section 43 of the MSA. These key performance indicators are linked to the **National Key Performance Area** Namely **Municipal Financial Viability and Management**.

National KPIs for financial viability and management			
Description	Basis of calculation	2022/2023	2023/2024
		Audited outcome	Audited outcome
Cost Coverage	(Available cash + Investments)/monthly fixed operational expenditure	Unqualified	
Total Outstanding Service Debtors / Annual revenue received for Revenue	Total Outstanding Service Debtors / Annual revenue received for services	Unqualified	
Debt coverage	(Total Operating Revenue – Operating Grants)/Debt service payments due within financial year	Unqualified	

4.5. **COMPONENT G: STATEMENT OF FINANCIAL PERFORMANCE**

This chapter provides details regarding the financial performance of the municipality for the 2023/2024 financial year.

The municipality takes inflationary pressures into account when tariffs and operational expenditure are budgeted for.

Consultancy Arrangements with the Highest Cost Implications for 2023/2024		
Consultancy arrangement	Cost	Reason for engagement
MCC SECURITY	(45,802,705.15)	SECURITY SERVICES
PEO INFORMATION TECHNOLOGY	(16,082,077.52)	ICT
PHOENIX ERP	(8,419,632.32)	ICT
RELIABLE ACCOUNTANTS	(6,778,941.33)	AFS PREPARATION
TT PROPERTY CONSULTANTS	(6,246,456.77)	VALUATION SERVICES

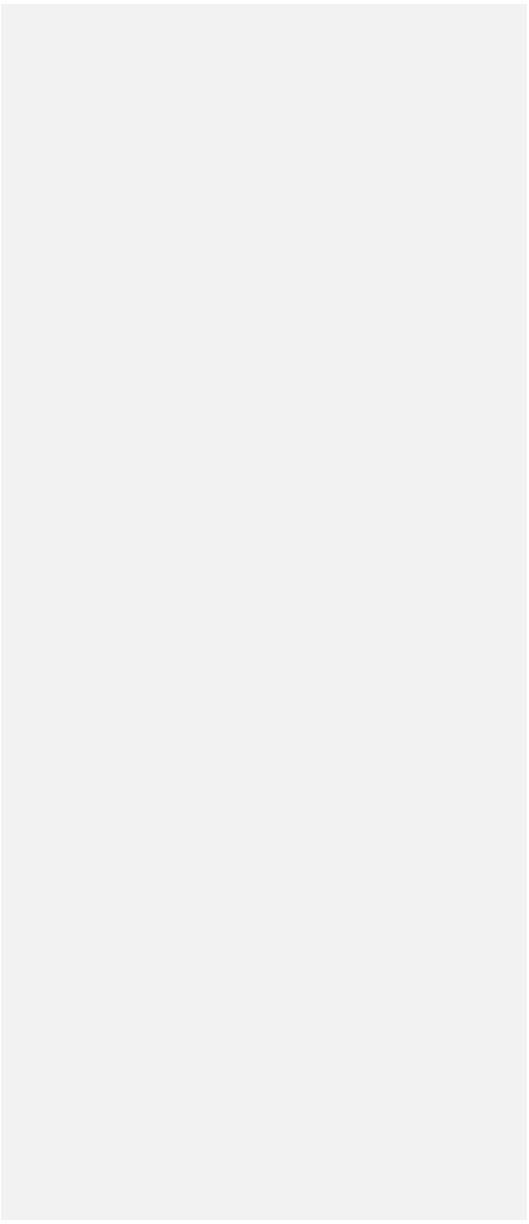
4.6. FINANCIAL SUMMARY

The table below indicates the summary of the audited financial performance for the 2023/24 financial year.

Summary of the Financial Performance for the 2023/2024 Financial Year										
Description	2022/2023					2023/2024				
				Variance					Variance	
	Budget	Adjusted budget.	Actual R	Bud get	Adjust ment budget	Budget R	Adjusted budget.	Actual R	Bu dg et	Adjust ment budget
	R		%	%		R			%	%
Property rates	48 115 701	19 088 215	29,779,147	61%	156%	20 099 890	21 086 511	30 542 601	14 9 %	144%
Service charges	54 668 747	54 668 747	63,840,019	116%	116%	58 744 576	64 797 746	67 752 967	115 %	105%
Rental of facilities and Equipment	150 157	150 157	172,730	115%	115%	174 450	174 450	178 351	102 %	102%

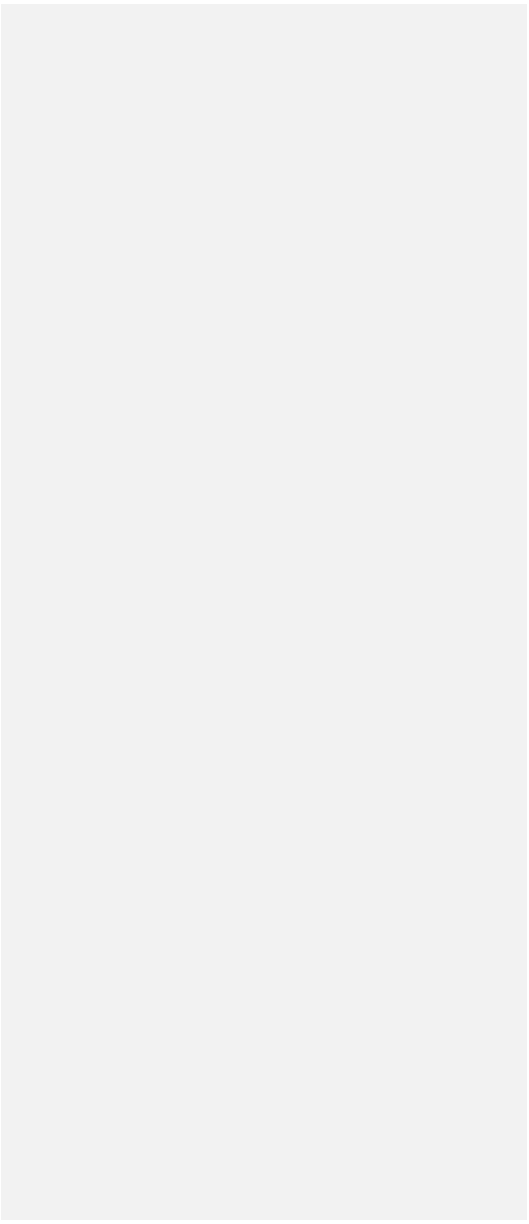
Interest Received	23 128 038	23 128 038	36,564,348	158%	158%	26 360 976	46 313 596	47 772 298	181%	103%
Transfers recognized	617 851 000	618 212 262	618,141,597	97%	97%	617 836 412,00	608 663 412,00	599 883 921	97%	98%
Other own revenue	960 870	2 160 870	17 942 126	1867%	830%	3 987 058,00	3 987 058,00	1 678 829,00	42%	42%
Employee costs	165 503 913	165 503 913	144,368,384	87%	87%	172 917 999	172 917 999	156 338 040	90%	90%
Remuneration of Councilors	22 091 079	22 091 079	21,555,866	97%	97%	23 283 997	24 283 997	23 256 346	99%	95%

Impairment loss	47,110,000	47,110,000	106,578,423	226%	226%	-	69 251 207	91 543 428	0	132%
Depreciation and Amortization	63 037 395	63 037 395	103,508,618	164%	164%	50 000 000	107 494 575	60 944 809	121 %	47%



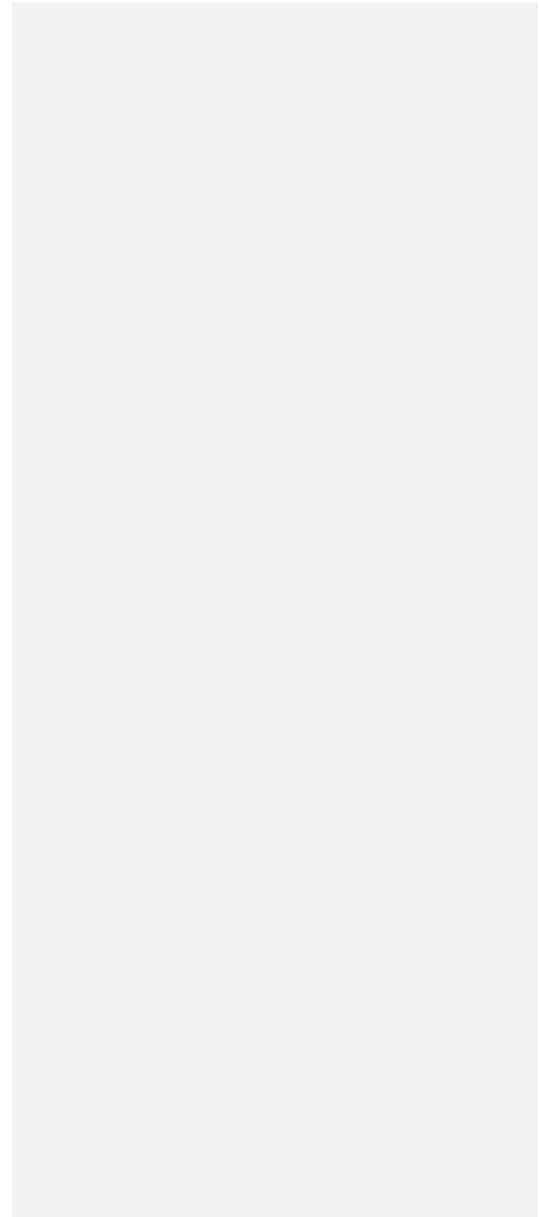
Finance charges	234,361.00	234,361.00	1,216,706	51 9%	519%	-	-	100 804	0	0
Bad Debt Write off	0	0	4,477,719			51 238 869,00	-	0	0	0
Material and bulk purchases	46 168 175	50 252 139	60 651 123	13 1%	120%	52 700 278,00	53 592 169,00	50 915 099,00	97%	95%
Contracted services	147 902 932	150 017 769	139,537,735	94 %	93%	148 527 509	174 446 906	161 104 095	10 8%	92%
Other expenditure	108 175 398	112 008 917	84 872 297	78 %	75%	63 480 516,00	67 493 077,00	90 902 104	143%	135%
Total Expenditure	553 175 720	563 208 040	700,699,752	12 6%	124%	562 149 168	674 384 930	648 178 245	62%	96%

Surplus/(deficit)	1 603 000	-35 896 000	65,740,215	41 01 %	-183%	165 054 194,00	28 522 165,00	99 630 722	60%	349%
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Transfers recognized – capital	190 096 000	190 096 000	1196,586,677	10 3%	103%	161 784 135,00	152 572 135,00	128 546 656.90	79 %	84%
Internally generated funds	0	0	0	0	0	0	0	0	0	0
Financial position										
Total current assets	363 901 000	446 189 000	342,772,959	94 %	76%	364 939 867	321 444 841	360 284 289	98 %	112%
Total non-current assets	1 477 572 000	1 354 152 000	1,279,540,899	86 %	94%	1 471 864 306	1 371 589 759	1 623 444 659	110 %	118%
Total current liabilities	136 073 000	352 030 000	187,570,490	13 7%	53%	221 055 810	180 449 008	182 371 142	82 %	101%

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Vote 1										
Vote 2										
Vote 3	490 039 963	461 103 407	501 410 177.36	92%	97%	92%	97%	552 808 537	542 060 386	538 917 767.96
Vote 4										
Vote 5	253 346 747	253 346 747	256 438 485.77	101%	101%	101%	101%	170 602 000	161 229 000	152 87 0 921
Vote 6	1 488 135	2 958 135	1 308 472.92	197%	99%	197%	99%	2 132 140	2 132 140	1 783 63 7.76
Vote 7										
Total Revenue by Vote	744 874 845	717,408,0 00	766,226,9 67	102%	106%	102%	106%	727 203 362	705 421 526	693 572 326

Variances are calculated by dividing the difference between actual and original/adjusted budget by the actual

4.6.1. Revenue collection by Source

Revenue Collection by Source										
Source Description	Original budget	Adjusted budget	Actual	Original budget %	Adjusted budget %	Original budget	Adjusted budget	Actual	Original budget	Adjusted budget.
Property rates	48 115 701	19 088 215	29,779,147	61%	156%	20 099 890	21 086 511	30 542 601	152%	145%
Property rates - penalties & collection charges										
Service charges - electricity revenue										
Service charges - water revenue	32 211 100	32 211 100	37,087,114	115%	115%	33 982 685,00	36 890 077,00	39 214 848	115%	106%
Service charges - refuse revenue	22 457 647	22 457 647	26,752,905	119%	119%	24 761 891,00	27 907 669,00	28 538 119	115%	102%

Transfers recognized - operational	427 000	755 428 116 262	421, 554 ,920	98%	98%	449 981 000	449 820 000	449 726 000	99%	99%
Other revenue	960 870	2 160 870	17 942 126	1867%	830%	3 987 058	3 987 058	1 678 829	42%	42%
Gains on disposal of PPE										
Total Revenue by Source (excluding capital transfers and contributions)	554 513	778 527 312 289	766, 439 ,967	138%	145%	559 475 362	586 506 973	597 651 046,00	107%	102%

4.6.2. Financial Performance of Operational Service

Operational Services Performance – Operating Costs

Services Description	Original budget R	Adjusted budget. R	Actual R	Original budget %	Adjusted budget. %	Original budget R	Adjusted budget. R	Actual R	Original budget %	Adjusted budget. %
Operating costs:	168 921 222	162 460 308	148 091	87%	91%	138 934 311	146 658 171	131 717 679	95%	89%
Water and Sanitation			032							
Electricity	14 920 152	13 630 152	14 824	99%	108%	16 920 121	19 907 121	18 648 994	110%	94%

Waste Management										
Housing										
Component A: Sub-Total	183 841 374	176 090 460	162 915 860.34	88%	92%	155 854 432	166 565 292	150 366 673	96%	90%
Wastewater (Storm water drainage)										

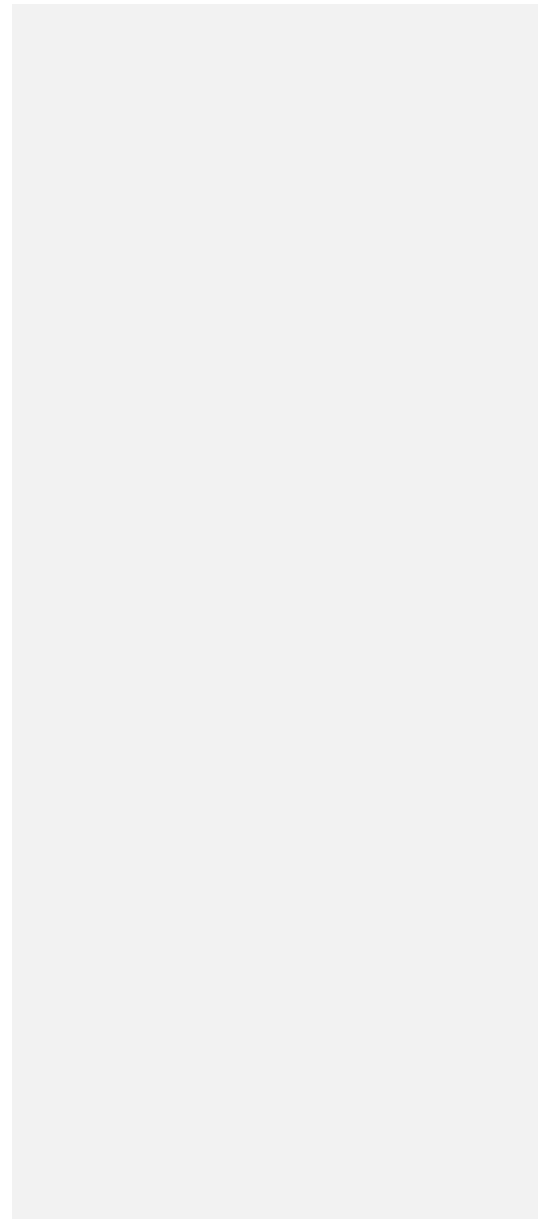
Roads	31 594 481	34 471 639	9 713 490 .55	30%	28%	25 453 729	24 750 129	1 247 740	5%	5%
Transport										
Component B: Sub-Total	31 594 481	34 471 639	9 713 490 .55	30%	28%	25 453 729	24 750 129	1 247 740	5%	5%
Planning	51 725 151	53 953 298	50 144 545.8 6	96%	92%	40 690 913	49 178 313	48 774 731	119%	99%
Local Economic Development										
Component	51 725	53 953	50	96%	92%	40 690	49 178	48 774	119%	99%

C: Sub-total	151	298	144 545.8 6			913	313	731		
Community & Social Services	17 367 125	19 136 891	16 285 832	93%	85%	1 315 238	1 763 438	1 555 674	118%	88%

Environmental Protection										
Health	1 310 402	924 818	329 808 .91	25%	35%	1 151 928	952 115	380 785	33%	40%
Security and Safety										
Sport & Recreation	3 497 561	4 011 821	3 575 968.4 3	102%	89%	4 056 755	4 071 059	4 200 930	104%	103%
Library	2 895 263	3 032 209	2 005 561.8 5	69%	66%	3 117 708	2 837 295	1 861 601	59%	65%

Corporate Policy Offices and Other	254 660 670	263 909 443	231 547 096.0 2	90%	87%	272 975 199	299 343 045	300 354 177	110%	100%
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In this table operational income (not levies or tariffs) is offset against operational expenditure leaving a net operational expenditure total for each service. Variances are calculated by dividing the difference between actual and original /adjustments budget by the actual.



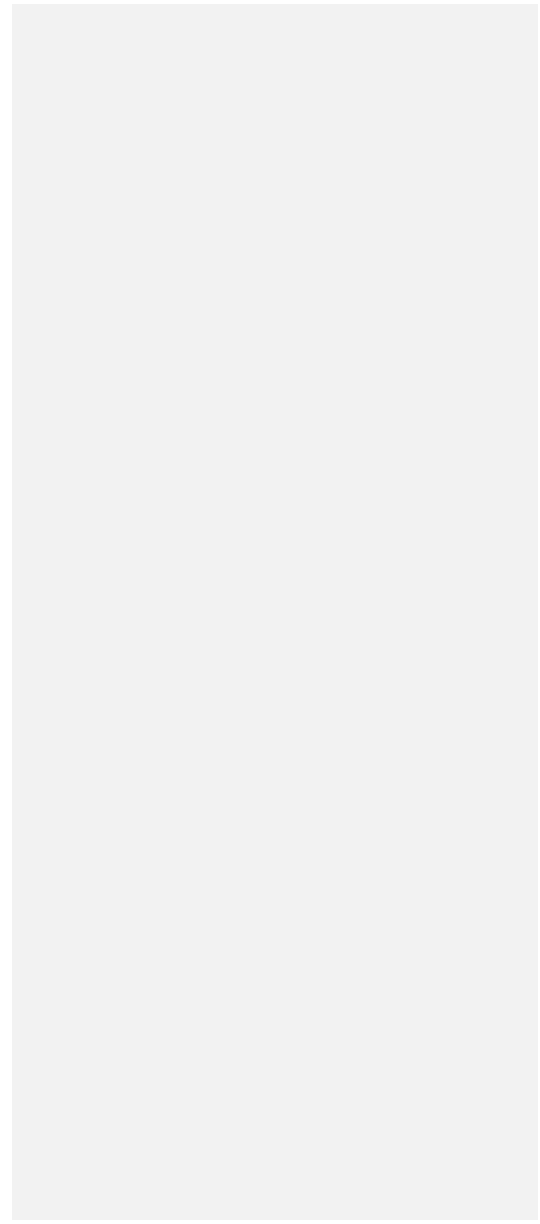
4.7. FINANCIAL PERFORMANCE PER MUNICIPAL FUNCTION

4.7.1. Storm water and Roads

Financial Performance: Storm Water and Roads									
Description		Original Budget	Adjusted Budget	Actual	Variance to Budget	Original Budget	Adjusted Budget	Actual	Variance to Budget
		R'000							
Total Operating Revenue (excluding tariffs)									
Expenditure:									
Employees	6 074 954	8 952 112	8 621 742.23	330 369.77	6 403 003	9 504 548	8 660 985	843 563	
Repairs and maintenance	1 484 431	1 484 431	1 077 887.57	406 543.43	1 163 200,00	463 600,00	193 912,00	269 688	

Other	24 035 096	24 035 086	13 860.75	24 021 225.25	22 890 623	22 886 623	11 479	22 875 144
Total	31 597	33 734	9 713	24 021 225.25				
Operating Expenditure	481	715.80	490.55		31 856 732	34 254 677	9 908 725	24 345 952
Net	31 597 481	33 734	9 713	24 021 225.25				
Operational (services) Expenditure		715.80	490.55		31 856 732	34 254 677	9 908 725	24 345 952

Variances are calculated by dividing the difference between actual and original budget by the actual



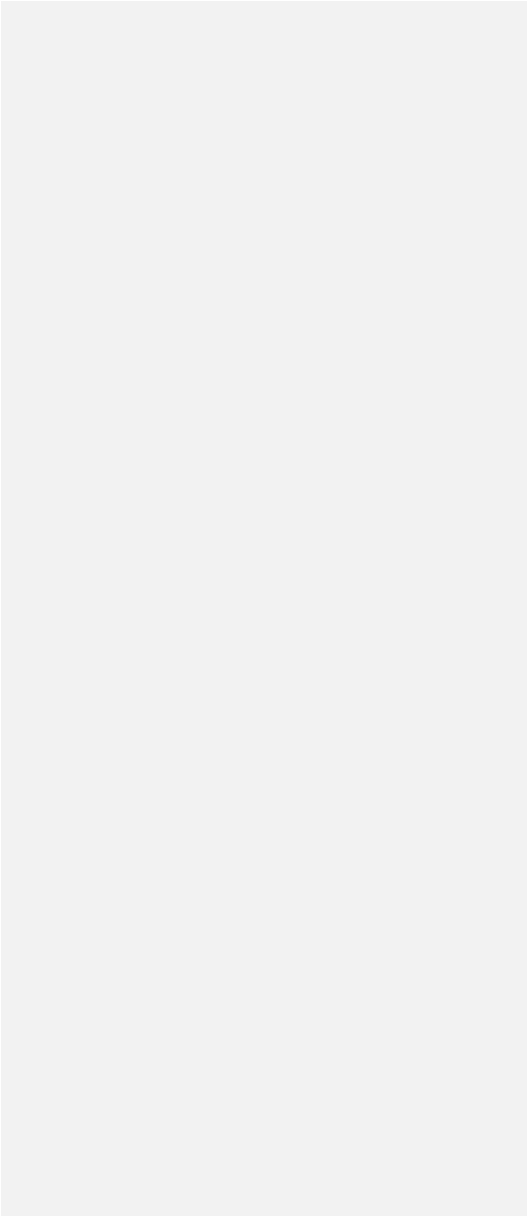
Total Operating Revenue (Excluding tariffs)	131 680 000	131 680 000	131 680 000	0	137 728 000	128 516 000	120 157 921	8 358 079
Employees	5 680 571	7 237 461	7 003 597.25	233863.75	5 943 865	6 944 665	4 483 003	2 461 662
Repairs and maintenance	150,000.00	150,000.00	0	0	0	0	0	0
Other	453 122	290 000	163,587.01	126412.99	228 965	228 965	178 125	50 840
Total Operating Expenditure	6 283 693	7 677 461	7 167 184.25	360 276.74	6 172 830	7 173 630	4 661 128	2 512 502
Net Operational (services) Expenditure	6 283 693	7 677 461	7 167 184.25	360 276.74	6 172 830	7 173 630	4 661 128	2 512 502

Variances are calculated by dividing the difference between actual and original budget by the actual

4.7.3. Electricity

Financial Performance: Electricity									
Description	Original Budget	Adjusted Budget	Actual	Variance to Budget	to	Original Budget	Adjusted Budget	Actual	Variance to Budget
	R'000								
Total Operating Revenue (excluding tariffs)									
Employees	0	0	0	0					
Repairs and maintenance	3,600,000.00	1,600,000.00	848,404.68	751 595.32		5 000 000	4 000 000	3 348 186	651 814
Other	11 320 152	12 030 152	13 976 026.97	-1 945 874		11 920 121	15 907 121	15 300 808	606 313
Total Operating Expenditure	14 920 152	13 630 152	14 824 431.65	-1 194 278.68		16 920 121	15 907 121	15 300 808	606 313

Other	0	0	0	0	0	0	0	0
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Total Operating Expenditure	0	0	0	0	0	0	0	0
Net Operational (services) Expenditure	0	0	0	0	0	0	0	0
<i>Variances are calculated by dividing the difference between actual and original budget by the actual</i>								

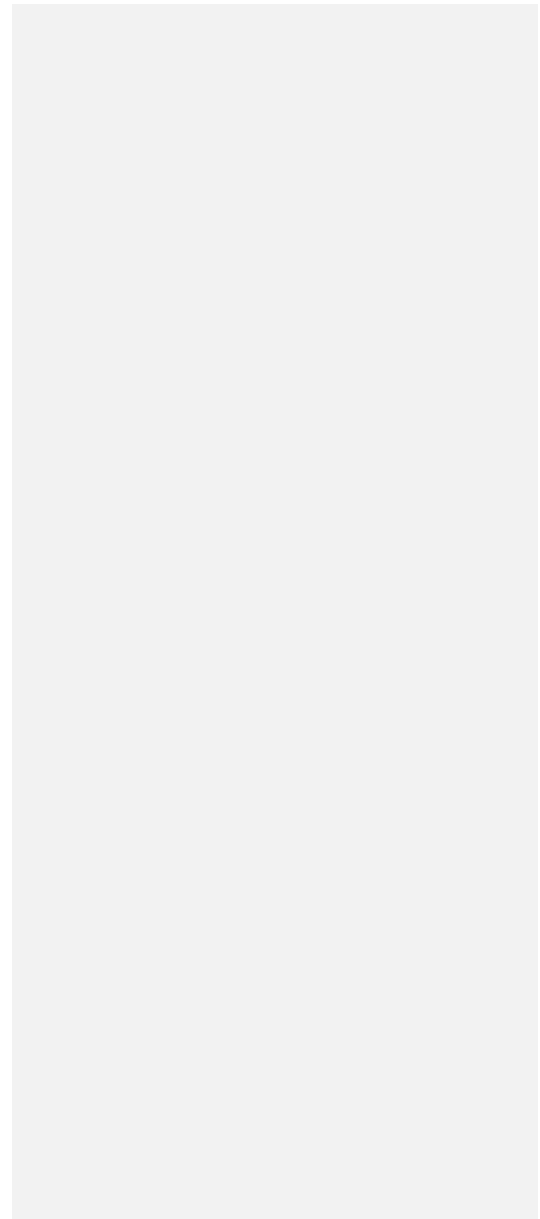
4.7.5. Water

Financial Performance: Water								
Description	2022/23				2023/2024			
	Original Budget	Adjusted Budget	Actual	Variance to Budget	Original Budget	Adjusted Budget	Actual	Variance to Budget
Total Operating Revenue (excluding tariffs)	65 000 000	65 000 000	65 000 000	0	30 000 000	30 000 000	29 999 999	0

Expenditure:								
Employees	15 353 484	15 353 484	2 693 250	12 660 234	13 324 474	6 481 941	3 200 863	3 281 078
Repairs and maintenance	16 271 632	15 176 407	11 807 399 47	3 369 008	11 662 196	13 207 350	9 740 354	3 466 996
Other	126 839 861	129 984 199	123 585 474.56	6 398 724.44	127 25 0 489	132 073 350	135 050 845	-2 977 495
Total Operating Expenditure	158 464 977	160 514 090	138 086 123 56	22 427 966.44	152 2 37 159	158 24 4 582	147 992 062	10 252 520
Net Operational (services) Expenditure	158 464 977	160 514 090	138 086 123	22 427 966.44	152 2 37 159	158 24 4 582	147 992 062	10 252 520

			56						
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Variances are calculated by dividing the difference between actual and original budget by the actual



Financial Performance: Waste Management

Description	2022/2023				2023/2024			
	Original Budget	Adjusted Budget	Actual	Variance to Budget	Original Budget	Adjusted Budget	Actual	Variance to Budget
	R							
Total Operating Revenue (Excluding tariffs)	0	0	0	0	0	0	0	0
Expenditure:								
Employees	0	0	0	0	0	0	0	0
Repairs and maintenance	0	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0	0
Total Operating Expenditure	0	0	0	0	0	0	0	0
Net Operational (services) Expenditure	0	0	0	0	0	0	0	0

Variances are calculated by dividing the difference between actual and original budget by the actual

Variances are calculated by dividing the difference between actual and original budget by the actual

4.7.5.1.1. Social Services Administration

Financial Performance: Social Services Administration								
Description	2022/23				2023/2024			
	Original Budget	Adjusted Budget	Actual	Variance to Budget	Original Budget	Adjusted Budget	Actual	Variance to Budget
R'000								
Total Operating	0	0	0	0				

Revenue (excluding tariffs)								
Expenditure:								
Employees	15 636 341	16 944 061	14 231 512.11	2 712 548.89	13 566 797	15 637 696	13 107 883	2 529 813
Repairs and maintenance	1 204 800	1 704 800	1 596 152.90	108 647.1	1 158 300	1 576 439	1 43 4 414	1 42 025
Other	472 848	402 894	373 411.49	29 482.51	156 938	186 997	121 259	65 739
Total Operating Expenditure	18 313 989	18 648 861	16 201 076.39	2 850 678.40	14 882 203	17 401 132	14 663 556	2 737 576
Net Operational (services) Expenditure	18 313 989	18 648 861	16 201 076.39	2 850 678.40	14 882 203	17 401 132	14 663 556	2 737 576
<i>Variances are calculated by dividing the difference between actual and original budget by the actual</i>								

4.7.5.1.2. Sports, Arts and Culture

Financial Performance: Sports, Arts and Culture								
Description	2022/23				2023/2024			
	Original Budget	Adjusted Budget	Actual	Variance to Budget	Original Budget	Adjusted Budget	Actual	Variance to Budget
	R'000							
Total Operating Revenue (excluding tariffs)	0	0	0	0				
Expenditure:								
Employees	3 058 642	3 667 902	3 275 460.36	392 442.00	3 223 810	3 656 253	3 247 683	408 570
Repairs and maintenance	100,000.00	0	0	0	179 010,00	140561	140560,47	0
Other	289 191	280 444	240 794.64	39 649.36	653 935	274 245	812 687	-538 442
Total Operating Expenditure	3 447 833	3 948 346	3 516 255	432 091.36				

Net Operational (services) Expenditure	3 447 833	3 948 346	3 516 255	432 091.36	4 056 755	4 071 059	4 200 930	-129 871
<i>Variances are calculated by dividing the difference between actual and original budget by the actual</i>								

4.7.5.1.3. Health Services

Financial Performance: Health Services									
Description	2022/2023				2023/2024				
	Original Budget	Adjusted Budget	Actual	Variance to Budget	Original Budget	Adjusted Budget	Actual	Variance to Budget	
	R								
Total Operating Revenue (excluding tariffs)	0	0	0	0					
Expenditure:									
Employees	674 112	674 112	240 993.96	433 118.04	710 514	510 701	255 677	255 024	

Repairs and maintenance	0	0	0	0				
Other	636 290	634 290	88 814.95	545 475.05	441 414	441 414	125 107	316 307
Total Operating Expenditure	1 310 402	1 008 402	329 808.91	978 593.09	1 151 928	1 151 928	380 784	771 144
Net Operational (services) Expenditure	1 310 402	1 008 402	329 808.91	978 593.09	1 151 928	1 151 928	380 784	771 144
<i>Variances are calculated by dividing the difference between actual and original budget by the actual</i>								

4.7.5.1.4. Libraries

Financial Performance: Libraries								
Description	2022/23				2023/2024			
	Original Budget	Adjusted Budget	Actual	Variance to Budget	Original Budget	Adjusted Budget	Actual	Variance to Budget
R'000								

Total Operating Revenue (excluding tariffs)	922,000.00	990,955.00	990 955.00	0	1 036 000	1 036 000	1 036 000	0
Expenditure:								
Employees	1 953 926	2 020 872	1 095 157.41	925 714.59	2 059 439	1 779 026	1 183792	-595 234
Repairs and maintenance	0	0	0	0				
Other	941 337	1 011 337	910 404.44	100 932.56	1 056 361	1 076 361	693 809	382 552
Total Operating Expenditure	2 895 263	3 032 209	2 005 561.85	1 026 647.15	3 115 800	2 855 387	1 877 601	-977 786
Net Operational (services) Expenditure	1 973 263	2 041 254	1 014 606.85	1 026 647.15	3 115 800	2 855 387	1 877 601	-977 786
<i>Variances are calculated by dividing the difference between actual and original budget by the actual</i>								

4.7.5.1.5. Transportation and Safety

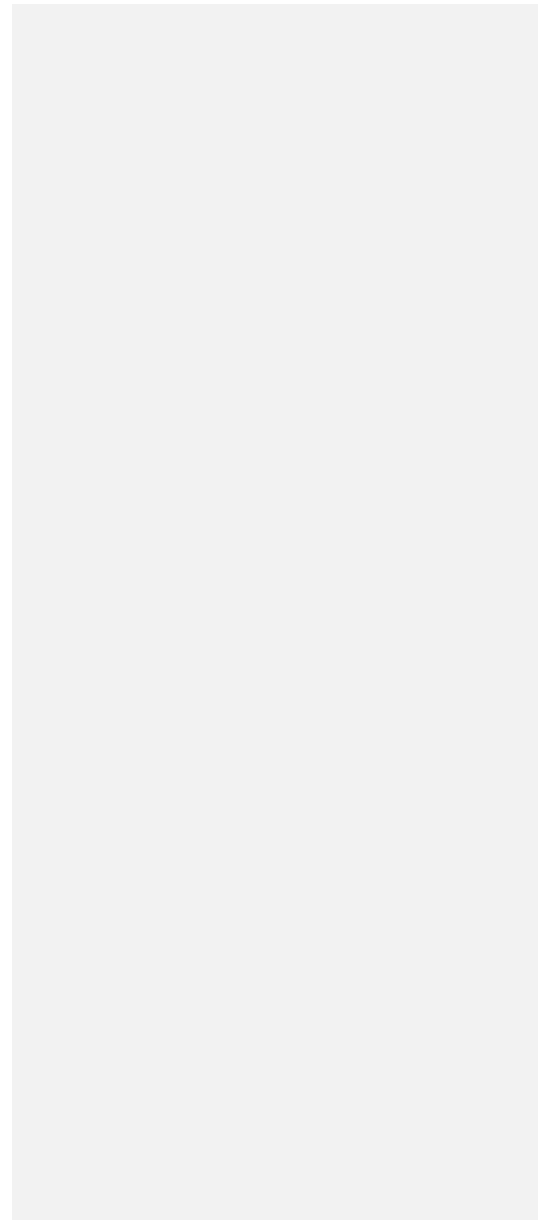
Financial Performance: Transportation and Safety								
Description	2022/23				2023/2024			
	Original Budget	Adjusted Budget	Actual	Variance to Budget	Original Budget	Adjusted Budget	Actual	Variance to Budget
	R							
Total Operating Revenue (excluding tariffs)	566,135.00	1,200,000.00	1,743,872.98	-543 872.98	1 096 140	1 096 140	747 637,76	348 503
Expenditure:								
Employees	3 771 579	3 771 579	1 541 197.24	2 230 381.76	3 975 243	2 478 290	1 646 705	831 585
Repairs and maintenance								
Other	345 098	400 052	237 282.93	162 769.07	600 530	600 530	176 426	424 104

Total Operating Expenditure	4 116 677	4 171 631	1 778 480.17	2 393 150 .83	4 575 773	3 078 820	1 823 131	1 255 689
Net Operational (services) Expenditure	- 3 550 542	-2 971 631	-34 607.19	-2 937 023.81	4 575 773	3 078 820	1 823 131	1 255 689
<i>Variances are calculated by dividing the difference between actual and original budget by the actual</i>								

Financial Performance: Grants

Grant Description	2022/2023			2022/2023 Variance		2023/2024			2023/2024 Variance	
	Original budget	Adjusted budget	Actual	Original budget	Adjusted budget	Original budget	Adjusted budget	Actual	Original budget	Adjusted budget
	R'000									
Capital Transfers and Grants										
National Government:										
Municipal Systems Improvement	0	0	0	0	0	0	0	0	0	0
Municipal Infrastructure Grant	131,680,000	131,680,000	131,586,672	93 328	93 328	137 728 000	128 516 000	120 157 921	17 570 079	8 358 079
Fire and Emergency Grant-in-Aid	0	0	0	0	0	0	0	0	0	0
Finance Management Grant	2 900 000	2 900 000	2 900 000	0	0	2 900 000	2 900 000	2 900 000	0	0

Extended Public Works Grant	1,998,000	1,998,000 0	1,998,000	0	0	2 874 000	2 713 000	2 713 000	0	0
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Department of Water and Forestry Grant	65 000 000	65 000 000	64,999,999	0	0	30 000 000	30 000 000	29 999 999	0	0
Library grant	922,000	992,000	990,955.01	1 045	1 045	1 036 000	1 036 000	1 036 000	0	0
Northwest Provincial Grant	0	0	0	0	0	0	0	0	0	0
Clean Communities Project	0	0	0	0	0	0	0	0	0	0
District Municipality										
Bojanala Platinum District Municipality	0	0	0	0	0	0	0	0	0	0
Total Capital Transfers and Grants	202 500 000	202 570 000	202 475 626	94 373	94 373	174 538 000	165 165 000	156 806 921	17 731 079	8 358 079
<i>Variations are calculated by dividing the difference between actual and original/adjusted budget by the actual</i>										

4.7.6. GRANTS

4.7.6.1. Employee Costs

Management of Employee Costs			
Description	Basis of calculation	2022/23	2023/2024
		Audited outcome	Audited outcome
Employee costs	Employee costs/ (Total Revenue – capital revenue)	165 924 250/ (766 226 967 – 196 586 677) =29%	179 594 386/ (747 808 967 – 150 157 921) = 30%

4.8. Supply Chain Management Compliance

The Supply Chain Management (SCM) Policy was approved by the Council.

CHAPTER 5: AUDIT REPORT FOR FINANCIAL YEAR END 2023/24



AUDITOR - GENERAL
SOUTH AFRICA

Auditing to build public confidence

Report of the auditor-general to the Northwest Provincial Legislature and the council on Moretele Local Municipality

Report on the audit of the financial statements

Opinion

I have audited the financial statements of the Moretele Local Municipality set out on pages xx to xx, which comprise the appropriation statement, statement of financial position as at 30 June 2024, statement of financial performance, statement of changes in net assets, cash flow statement and statement of comparison of budget and actual amounts for the year then ended, as well as notes to the financial statements, including a summary of significant accounting policies.

In my opinion, the financial statements present fairly, in all material respects, the financial position of the Moretele Local Municipality as at 30 June 2024 and financial performance and cash flows for the year then ended in accordance with the Standards of Generally Recognised Accounting Practice (GRAP) and the requirements of the Municipal Finance Management Act 56 of 2003 (MFMA) and the Division of Revenue Act 5 of 2023 (DoRA).

I conducted my audit in accordance with the International Standards on Auditing (ISAs). My responsibilities under those standards are further described in the responsibilities of the auditor-general for the audit of the financial statements section of my report.

I am independent of the municipality in accordance with the International Ethics Standards Board for Accountants' *International code of ethics for professional accountants (including International Independence Standards)* (IESBA code) as well as other ethical requirements that are relevant to my audit in South Africa. I have fulfilled my other ethical responsibilities in accordance with these requirements and the IESBA code.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Emphasis of matters

I draw attention to the matters below. My opinion is not modified in respect of these matters.

Unauthorised and irregular expenditure

As disclosed in note 44 to the financial statements, unauthorised expenditure of R96 240 572 was incurred in the current year and the unauthorised expenditure of R709 529 319 in respect of prior years had not yet been dealt with in accordance with section 32 of the MFMA.

Material losses - Impairment of property plant and equipment

As disclosed in note 32 to the financial statements, material losses of R72 435 950 were incurred as a result of significant impairment of property plant and equipment.

Material losses - Impairment of receivables

As disclosed in note 32 to the financial statements, material losses of R81 228 565 (2023: R101 994 359) were incurred as a result of significant impairment of receivables.

Other matters

I draw attention to the matters below. My opinion is not modified in respect of these matters.

Unaudited disclosure notes

In terms of section 125(2)(e) of the MFMA, the municipality is required to disclose particulars of non-compliance with the MFMA. This disclosure requirement did not form part of the audit of the financial statements and, accordingly, I do not express an opinion thereon.

Responsibilities of the accounting officer for the financial statements

The accounting officer is responsible for the preparation and fair presentation of the financial statements in accordance with the Standards of GRAP and the requirements of the MFMA and the DoRA and for such internal control as the accounting officer determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the accounting officer is responsible for assessing the municipality's ability to continue as a going concern; disclosing, as applicable, matters relating to going concern; and using the going concern basis of accounting unless the appropriate governance structure either intends to liquidate the municipality or to cease operations or has no realistic alternative but to do so.

Responsibilities of the auditor-general for the audit of the financial statements

My objectives are to obtain reasonable assurance about whether the financial statements are free from material misstatement, whether due to fraud or error; and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with the ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of my responsibilities for the audit of the financial statements is included in the annexure to this auditor's report. This description, which appears on page 11, forms part of our auditor's report.

Report on the audit of the annual performance report

In accordance with the Public Audit Act 25 of 2004 (PAA) and the general notice issued in terms thereof, I must audit and report on the usefulness and reliability of the reported performance against predetermined objectives for the selected key performance areas (KPA's) presented in the annual performance report. The accounting officer is responsible for the preparation of the annual performance report.

I selected the following key performance areas presented in the annual performance report for the year ended 30 June 2024 for auditing. I selected key performance areas that measures the municipality's performance on its primary mandated functions and that are of significant national, community or public interest.

Key performance areas	Page numbers	Purpose
KPA 1 – Basic service delivery and infrastructure development	xx	Basic services and infrastructure development ensure access to sustainable services and infrastructure to all households
KPA 4 – Local economic development	xx	Local economic development promotes and enhances economic development, growth and economic access.

I evaluated the reported performance information for the selected key performance areas against the criteria developed from the performance management and reporting framework, as defined in the general notice. When an annual performance report is prepared using these criteria, it provides useful and reliable information and insights to users on the municipality's planning and delivery on its mandate and objectives.

I performed procedures to test whether:

the indicators used for planning and reporting on performance can be linked directly to the municipality's mandate and the achievement of its planned objectives

all the indicators relevant for measuring the municipality's performance against its primary mandated and prioritised functions and planned objectives are included

the indicators are well defined to ensure that they are easy to understand and can be applied consistently, as well as verifiable so that I can confirm the methods and processes to be used for measuring achievements

the targets can be linked directly to the achievement of the indicators and are specific, time bound and measurable to ensure that it is easy to understand what should be delivered and by when, the required level of performance as well as how performance will be evaluated

the indicators and targets reported on in the annual performance report are the same as those committed to in the approved initial or revised planning documents

the reported performance information is presented in the annual performance report in the prescribed manner and is comparable and understandable

there is adequate supporting evidence for the achievements reported and for the measures taken to improve performance
I performed the procedures only for the purpose of reporting material findings and not to express an assurance opinion or conclusion.

The material findings on the reported performance information for the selected key performance areas are as follows:

Basic Service delivery and infrastructure development

1km road layer works by June 2024 in ward 10

The approved planning documents included a commitment to complete 1km road layer works by June 2024 in ward 10. However, an achievement of 55% was reported in the annual performance report. This discrepancy highlights misalignment between approved plans and operations, while the incorrect reporting undermines transparency and accountability.

Furthermore, an achievement of 55% road layer works by June 2024 in ward 10 was reported against a target of 100% road layer works by June 2024 in ward 10. The audit evidence did not support this achievement, and I identified material differences between the actual and reported achievements. Consequently, the achievement might be more or less than reported and was not reliable for determining if the target had been achieved.

Relevant political mandate indicator not included in prioritised core functions

The municipality is responsible for the provision of basic water services in terms of the Medium-Term Strategic Framework (MTSF). However, an indicator to measure performance on this objective was not included in the approved planning documents. The accounting officer did not provide a reason for this. Consequently, the achievement of this objective was not planned or accounted for, which is likely to result in it not being delivered. It further undermines transparency and accountability on the progress towards achievement of the MTSF.

Overall presentation not comparable and understandable

Overall, the performance information for basic service delivery and infrastructure development was not reported in such a way that it could be compared and would be easy to understand. Numerous inconsistencies were identified between the output indicator and the activities that have been reported. The annual performance report (APR) does not have a clear format and layout and, concise content and is not easy to read because of over-reporting of activities as key indicators. Consequently, the reported performance information is not comparable and understandable, which undermines transparency and accountability.

Local economic development priority

Number (12) of agricultural projects developed or supported by June 2024

An achievement of 11 agricultural projects developed or supported by June 2024 was reported against a target of 12 agricultural projects developed or supported by June 2024. The reason reported for the underachievement was delay in supply chain processes for the appointment of a service provider as well as budget constraints. However, adequate supporting evidence was not provided for auditing. Consequently, I could not confirm the reliability of the reported reasons.

Other matters

I draw attention to the matters below.

Achievement of planned targets

The annual performance report includes information on reported achievements against planned targets and provides measures taken to improve performance. This information should be considered in the context of the material findings on the reported performance information.

The table that follows provides information on the achievement of planned targets and lists the key service delivery indicators that were not achieved as reported in the annual performance report. The measures taken to improve performance are included in the annual performance report on pages xx to xx.

KPA 1 - Basic service delivery and infrastructure development

<i>Targets achieved: 77%</i> <i>Budget spent 97%</i>		
Key indicator not achieved	Planned target	Reported achievement
Number (6) of high mast-lights erected by June 2024 in ward 17	6	0
Percentage (100) completion of concrete reservoir with 7 elevated steel tanks and	100	40

booster pump by June 2024 in (Moeka, Ga-Motle x 2, Ratjiane, Kromkuil, Mmakaunyane & Norokie) Schedule B		
1km road layer works by June 2024 in ward 10	100	55
Number (7) of steel tanks installed by June 2024	7	0
Percentage (100) completion of construction reservoir and installation of booster pump by June 2024	100	40
Km (1) of water reticulation pipeline completed by December 2023	1	0
Km (0,85) excavated by December 2023 in ward 11 (Mogogelo)	0.85	0.5
Percentage (100) completion of road layer works by June 2024 in ward 10 (1km)	100	55
Km (1) of road layer works by June 2024 in ward 3	1	0.66

KPA 4 - Local economic development

<i>Targets achieved: 58%</i>		
<i>Budget spent: 100%</i>		
Key indicator not achieved	Planned target	Reported achievement
Number (12) of agricultural projects developed or supported by June 2024	12	11

Percentage (100) of authorisation from the department and final assessment by December 2023	100	0
Percentage (100) of Appointment of service provider and construction by June 2024	100	0

Material misstatements

I identified material misstatements in the annual performance report submitted for auditing. These material misstatements were in the reported performance information for basic service delivery and infrastructure development and local economic development. Management did not correct all the misstatements, and I reported material findings in this regard.

Report on compliance with legislation

In accordance with the PAA and the general notice issued in terms thereof, I must audit and report on compliance with applicable legislation relating to financial matters, financial management and other related matters. The accounting officer is responsible for the municipality's compliance with legislation.

I performed procedures to test compliance with selected requirements in key legislation in accordance with the findings engagement methodology of the Auditor-General of South Africa (AGSA). This engagement is not an assurance engagement. Accordingly, I do not express an assurance opinion or conclusion.

Through an established AGSA process, I selected requirements in key legislation for compliance testing that are relevant to the financial and performance management of the municipality, clear to allow for consistent measurement and evaluation, while also sufficiently detailed and readily available to report in an understandable manner. The selected legislative requirements are included in the annexure to this auditor's report.

The material findings on compliance with the selected legislative requirements, presented per compliance theme, are as follows:

Asset management

Capital assets were disposed of without the municipal council having decided, in a meeting open to the public whether the assets were still needed to provide the minimum level of basic municipal services as required by section 14(2)(a) of the MFMA.

Procurement and contract management

Some quotations were awarded to bidders that did not score the highest points in the evaluation process, as required by section 2(1)(f) of Preferential Procurement Policy Framework Act 2022 Preferential Procurement Regulation 4(4) and 5(4).

Expenditure management

Money owed by the municipality was not always paid within 30 days, as required by section 65(2)(e) of the MFMA.

Reasonable steps were not taken to prevent **irregular expenditure** amounting to **R 10 127 527** as disclosed in note 46 to the annual financial statements, in contravention of section 62(1)(d) of the MFMA. The majority of the irregular expenditure was caused by non-compliance with procurement processes.

Reasonable steps were not taken to prevent fruitless and wasteful expenditure amounting to **R1 253 365**, as disclosed in note 45 to the annual financial statements, in contravention of section 62(1)(d) of the MFMA. The majority of the disclosed fruitless and wasteful expenditure was caused by interest on overdue account.

Reasonable steps were not taken to prevent **unauthorised expenditure** amounting to **R96 240 572** as disclosed in note 44 to the annual financial statements, in contravention of section 62(1)(d) of the MFMA. The majority of the unauthorised expenditure was caused by depreciation and other expenditure.

Consequences management

Unauthorised, irregular and fruitless and wasteful expenditure incurred by the municipality was not investigated to determine if any person was liable for the expenditure, as required by section 32(2)(a) and (b) of the MFMA.

Strategic planning and performance budgeting

No KPIs were set in respect of the provision of basic water services, as required by section 43(2) of the Municipal Systems Act (MSA) and municipal planning and performance management regulation 10(a).

Performance targets were not set for each of the KPIs for the financial year, as required by section 41(1)(b) of the MSA and municipal planning and performance management regulation 12(1).

Other information in the annual report

The accounting officer is responsible for the other information included in the annual report which includes the audit committee's report. The other information referred to does not include the financial statements, the auditor's report and those selected development priorities presented in the annual performance report that have been specifically reported on in this auditor's report.

My opinion on the financial statements, the report on the audit of the annual performance report and the report on compliance with legislation do not cover the other information included in the annual report and I do not express an audit opinion or any form of assurance conclusion on it.

My responsibility is to read this other information and, in doing so, consider whether it is materially inconsistent with the financial statements and the selected development priorities presented in the annual performance report or my knowledge obtained in the audit, or otherwise appears to be materially misstated.

I did not receive the other information prior to the date of this auditor's report. When I do receive and read this information, if I conclude that there is a material misstatement therein, I am required to communicate the matter to those charged with governance and request that the other information be corrected. If the other information is not corrected, I may have to retract this auditor's report and re-issue an amended report as appropriate. However, if it is corrected this will not be necessary.

Internal control deficiencies

I considered internal control relevant to my audit of the financial statements, annual performance report and compliance with applicable legislation; however, my objective was not to express any form of assurance on it.

The matters reported below are limited to the significant internal control deficiencies that resulted in the basis for the opinion, the material findings on the annual performance report and the material findings on compliance with legislation included in this report.

The accounting officer did not exercise oversight responsibility regarding the monitoring of compliance with the consequence management requirements which resulted in unauthorised, irregular and fruitless and wasteful expenditure not being investigated.

Management did not effectively implement and monitor the corrective action plans initiated by leadership to address prior year audit findings. Root causes were not addressed which resulted in repeat findings on performance information and compliance with legislation.

Management did not adequately monitor the implementation of preventative internal controls, policies and procedures to guide the operations of the municipality, resulting in instances of material non-compliance with the MFMA and material misstatements in the financial statements, which were subsequently corrected.

Management did not adequately review the municipality's annual performance indicators and targets to ensure alignment with requirements of the MSA.

Material irregularities

In accordance with the PAA and the Material Irregularity Regulations, I have a responsibility to report on material irregularities identified during the audit and on the status of material irregularities as previously reported in the auditor's report.

Status of previously reported material irregularities

The material irregularities identified are as follows:

Investment of funds in contravention of the Municipal Investment Regulations

During 2018, the municipality invested funds in a 32-day notice account with a mutual bank that was not registered in terms of the Banks Act 94 of 1990, which is a contravention of municipal investment regulation 6(c). As the mutual bank was placed under curatorship on 11 March 2018, the non-compliance is likely to result in a material financial loss if the municipality cannot obtain a refund on these deposits made. During the 2020-21 financial year, the municipality impaired the investment of R51 057 065 (including interest) as disclosed in note 14 to the financial statements.

The accounting officer was notified on 26 November 2021 and invited to make a written submission on the actions taken to address the matter. The following actions have been taken:

The municipality successfully lodged a claim against the estate of the mutual bank on 13 November 2018 in the Polokwane High Court. To date the municipality has received an amount of R3 500 000 on 4 February 2022 from the appointed curator.

The municipality instituted disciplinary actions against the previous accounting officer, resulting in his resignation effective 30 October 2021.

The accounting officer subsequently reviewed the investment policy on 28 May 2021, which required confirmation that the deposit taking financial institution complies with the Bank Act of 1990, before deposits can be placed.

On 18 July 2022, the SIU announced that the case had been handed over to National Prosecuting Authority for prosecution (NPA).

I have concluded that the actions taken are appropriate to address the MI and therefore the MI is resolved

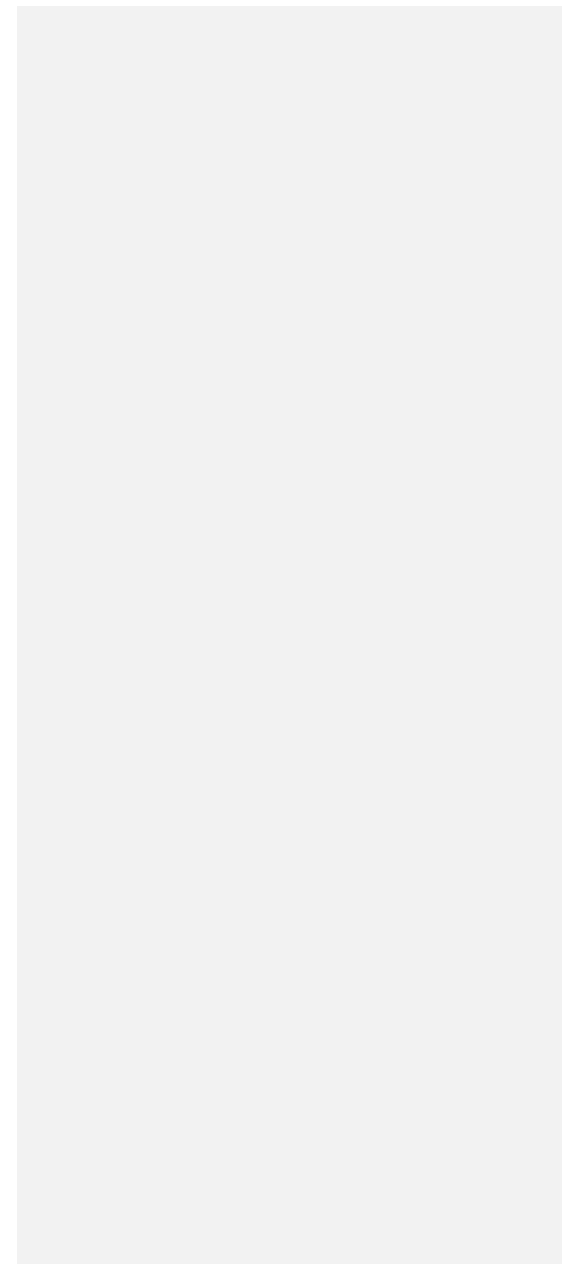
Rustenburg

30 November 2024



AUDITOR-GENERAL
SOUTH AFRICA

Auditing to build public confidence



Moretele Local Municipality

Annual Financial Statements for the year ended 30 June 2024

ANNEXURE 1: MUNICIPALITY'S ANNUAL FINANCIAL STATEMENTS 2023/2024

Moretele Local Municipality

Annual Financial Statements for the year ended 30 June 2024



Moretele Local Municipality
Annual Financial Statements for
the year ended 30 June 2024

Country of incorporation and domicile South Africa

Legal form of entity Municipality in terms of section 1 of the Local Government: Municipal Structures Act (Act No. 117 of 1998) read with section 155 (1) of the Constitution of the Republic of South Africa (Act No. 108 of 1998)

Nature of business and principal activities The main business operations of the municipality is to engage in local governance activities in terms of section 152 of the Constitution, which includes planning and promotion of integrated development planning, land, economic and environmental development and supplying of the following services to the community: Waste management services (the collection, disposal and purifying of waste, refuse and sewerage), water services (supplying water to the public), and rates and general services (all types of services rendered by the municipality, excluding the supply of housing to the community, however including the rental of units owned by the municipality to private entities).

Mayor Cllr Manyike MG

Speaker Cllr Mapela F

MPAC Chair Cllr Kodisang MD

Single Whip Cllr Mleta NK

Exco Members Cllr Macheke J

Moretele Local Municipality

Annual Financial Statements for the year ended 30 June 2024

Cllr Maluleka VK Cllr Moetji MM Cllr Molefe MG Cllr Mphapudi MV Cllr Ndlovu

SL Cllr Pete RC

Cllr Shai CM Cllr Tsoku FM

Moretele Local Municipality

Annual Financial Statements for the year ended 30 June 2024

Councillors

Cllr Baloyi JK (Deceased)

Cllr Baloyi MG Cllr Chauke S
Cllr Kutumela RME Cllr Kutumela SA Cllr Langa ND
Cllr Lekalakala RC Cllr Letebele PM Cllr Letlape PK Cllr Letlhabi PS Cllr
Mabena PM
Cllr Mamabolo OM (Deceased) Cllr Mamadi GKT
Cllr Mashaba FV Cllr Mashela SL Cllr Mathimbi JD Cllr Mbekwa DBS Cllr
Moatshe MC Cllr Modisa SJ Cllr Modise LF Cllr Molefe KJ
Cllr Monaheng MA Cllr Mosane ML Cllr Moselane EL
Cllr Moseithe TJ (Appointed 1 February 2024) Cllr Motaung JM
Cllr Motlasedi DK Cllr Motshegoa ST Cllr Nkutshweu DD Cllr Nkwana S
Cllr Segona ED
Cllr Sekhaolela TL (Appointed 1 February 2024) Cllr Selepane EKM
Cllr Sethole DS Cllr Sithole BL Cllr Sithole TM Cllr Skosana TN Cllr Sono D
Cllr Tlhabane AL Cllr Zimba AI

Audit and risk committee members

Simelane SP Mr (Previous Chairperson) (Resigned 30 April 2024)

Mabuza JM Ms (Current Chairperson) (Appointed 1 May 2024) Mathabathe MG Mr
Malapela L Mr
Makhathini SJ Ms (Appointed 1 May 2024) Ndou F Mr (Appointed 1 May 2024)

Grading of local authority

GRADE 3

Demarcation code

NW 371

Moretele Local Municipality

Annual Financial Statements for the year ended 30 June 2024

Chief Finance Officer (CFO)	Sathekge B Ms
Accounting Officer	Ngwenya S Mr
Registered office 04014	4065B Mathibestad
Business address Mathibestad 0404	4065B
Postal address 0404	Private Bag X367 Makapanstad
Bankers First National Bank Standard Bank	ABSA (Primary Bank Account)
Auditors	Auditor-General of South Africa
Attorneys	Panel of attorneys for cost containment
Legislation governing the municipality's operations	Constitution of the Republic of South Africa (Act No. 108 of 1996) Division of Revenue Act (Act No. 4 of 2022) Municipal Finance Management Act (Act No. 56 of 2003) Municipal Property Rates Act (Act No. 6 of 2004) Municipal Structures Act (Act No. 117 of 1998) Municipal Systems Act (Act No. 32 of 2000)

Moretele Local Municipality

Index

The reports and statements set out below comprise the annual financial statements presented to the provincial legislature:

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Statement of Comparison of Budget and Actual Amounts	12 - 15
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Abbreviations used:

ASB	Accounting Standards Board
DBSA	Development Bank of South Africa
GRAP	Generally Recognised Accounting Practice
MFMA	Municipal Finance Management Act
MIG	Municipal Infrastructure Grant (Previously CMIP)
mSCOA	Municipal Standard Chart of Accounts
WSIG	Water Supply Infrastructure Grant
AGSA	Auditor General of South Africa
MM	Municipal Manager
CFO	Chief Financial Officer

Moretele Local Municipality

Accounting Officer's Responsibilities and Approval

The accounting officer is required by the Municipal Finance Management Act (Act 56 of 2003), to maintain adequate accounting records and is responsible for the content and integrity of the annual financial statements and related financial information included in this report. It is the responsibility of the council members to ensure that the annual financial statements fairly present the state of affairs of the municipality as at the end of the financial year and the results of its operations and cash flows for the period then ended. The external auditors are engaged to express an independent opinion on the annual financial statements and was given unrestricted access to all financial records and related data.

The annual financial statements have been prepared in accordance with Standards of Generally Recognised Accounting Practice (GRAP) including any interpretations, guidelines and directives issued by the Accounting Standards Board.

The annual financial statements are based upon appropriate accounting policies consistently applied and supported by reasonable and prudent judgements and estimates.

The accounting officer acknowledges ultimate responsible for the system of internal financial control established by the municipality and place considerable importance on maintaining a strong control environment. To enable the accounting officer to meet these responsibilities, the accounting officer sets standards for internal control aimed at reducing the risk of error or deficit in a cost effective manner. The standards include the proper delegation of responsibilities within a clearly defined framework, effective accounting procedures and adequate segregation of duties to ensure an acceptable level of risk. These controls are monitored throughout the municipality and all employees are required to maintain the highest ethical standards in ensuring the municipality's business is conducted in a manner that in all reasonable circumstances is above reproach. The focus of risk management in the municipality is on identifying, assessing, managing and monitoring all known forms of risk across the municipality. While operating risk cannot be fully eliminated, the municipality endeavours to minimise it by ensuring that appropriate infrastructure, controls, systems and ethical behaviour are applied and managed within predetermined procedures and constraints.

The accounting officer is of the opinion, based on the information and explanations given by management, that the system of internal control provides reasonable assurance that the financial records may be relied on for the preparation of the annual financial statements. However, any system of internal financial control can provide only reasonable, and not absolute, assurance against material misstatement or deficit.

The accounting officer has reviewed the municipality's cash flow forecast for the year to 30 June 2025 and, in the light of this review and the current financial position, he is satisfied that the municipality has or has access to adequate resources to continue in operational existence for the foreseeable future.

The municipality is grants dependent. The annual financial statements are prepared on the basis that the municipality is a going concern and that the municipality has neither the intention nor the need to liquidate or curtail materially the scale of the municipality.

Although the accounting officer are primarily responsible for the financial affairs of the municipality, they are supported by the municipality's external auditors.

The external auditors are responsible for independently reviewing and reporting on the municipality's annual financial statements. The annual financial statements have been examined by the municipality's external auditors and their report is presented on page 8.

The annual financial statements set out on page 8, which have been prepared on the going concern basis, were approved by the accounting officer on 31 August 2024 and were signed on its behalf by:



S Ngwenya
Accounting Officer

Moretele Local Municipality

Annual Financial Statements for the year ended 30 June 2024

We are pleased to present our report for the financial year ended 30 June 2024.

Audit committee members and attendance

In terms of section 166 (4) (b) of Municipal Finance Management Act, 56 of 2003, the Audit Committee, consisting of independent external members listed below is required meet as often as is required to perform its function, but at least four times a year.

The audit committee held four (04) ordinary meetings and ten (10) special meetings for the financial year 2023/24 as listed below:

Audit Committee members from 01 July 2023 to 30 April 2024

Name of Member Committee	Position in the	Number of ordinary meetings attended	Number of special meetings attended
Mr SP Simelane	Chairperson	4	8
Mr MG Mathabathe	Member	4	7
Mr L Malapela	Member	4	8
Ms J M Mabuza	Member	4	8

Audit Committee from 01 May 2024 to 30 June 2024

Name of Member Committee	Position in the	Number of ordinary meetings attended	Number of special meetings attended
Ms J M Mabuza	Chairperson	-	2
Mr MG Mathabathe	Member	-	2
Mr L Malapela	Member	-	2
Ms SJ Makhathini	Member	-	1
Mr F Ndou	Member	-	2

Audit committee responsibility

The audit committee reports that it has complied with its responsibilities arising from section 166(2)(a) of the MFMA.

The audit committee also reports that it has adopted appropriate formal terms of reference as its audit committee charter, has regulated its affairs in compliance with this charter and has discharged all its responsibilities as contained therein.

The effectiveness of internal control

The system of internal controls applied by the municipality over financial and risk management is effective, efficient and transparent. In line with the MFMA and the King IV Report on Corporate Governance requirements, Internal Audit provides the audit committee and management with assurance that the internal controls are appropriate and effective. This is achieved by means of the risk management process, as well as the identification of corrective actions and suggested enhancements to the controls and processes. From the various reports of the Internal Auditors, the Audit Report on the annual financial statements, and the management report of the Auditor-General South Africa, it was noted that no matters were reported that indicate any material deficiencies in the system of internal control or any deviations therefrom. Accordingly, we can report that the system of internal control over financial reporting for the period under review was efficient and effective.

The audit committee is satisfied with the content and quality of monthly and quarterly reports prepared and issued by the Accounting Officer of the entity during the year under review.

Moretele Local Municipality

Annual Financial Statements for the year ended 30 June 2024

Evaluation of annual financial statements

The audit committee has:

- reviewed and discussed the unaudited annual financial statements to be included in the annual report, with the Accounting Officer;
- reviewed changes in accounting policies and practices ;
- reviewed the municipalities' compliance with legal and regulatory provisions;

The audit committee concur with and accept the Auditor-General of South Africa's report the annual financial statements, and are of the opinion that the audited annual financial statements should be accepted and read together with the report of the Auditor-General of South Africa.

Internal audit

The audit committee is satisfied that the internal audit function is operating effectively and that it has addressed the risks pertinent to the entity and its audits.

The audit committee has met with the Auditor-General of South Africa to ensure that there are no unresolved issues.

Chairperson of the Audit Committee

Date: _____

Moretele Local Municipality

Statement of Financial Position as at 30 June 2024

Figures in Rand	Note(s)	2024	2023 Restated*
Assets			
Current Assets			
Inventories	10	132 027	222 792
Operating lease asset	8	65 529	49 913
Receivables from exchange transactions	11&13	37 439 755	34 541 602
Receivables from non-exchange transactions	12&13	44 816 427	43 426 116
Prepayments		550 000	478 261
Cash and cash equivalents	14	285 828 111	271 718 311
		368 831 849	350 436 995
Non-Current Assets			
Investment property	3	10 895 550	20 568 056
Property, plant and equipment	4	1 534 548 877	1 541 319 855
Intangible assets	5	25 131	80 209
Heritage assets	6	206 303	206 303
		1 545 675 861	1 562 174 423
Total Assets		1 914 507 710	1 912 611 418
Liabilities			
Current Liabilities			
Payables from exchange transactions	16	153 900 195	175 229 889
Unallocated Deposits	17	594 814	502 126
VAT payable	18	28 860 221	12 951 997
Employee benefit obligation	9	872 280	240 000
Unspent conditional grants and receipts	15	9 129 169	864 974
		193 356 679	189 788 986
Non-Current Liabilities			
Employee benefit obligation	9	7 897 959	7 356 000
Total Liabilities		201 254 638	197 144 986
Net Assets		1 713 253 072	1 715 466 432
Accumulated surplus		1 713 253 072	1 715 466 432
Total Net Assets		1 713 253 072	1 715 466 432

Moretele Local Municipality

Statement of Financial Performance

Figures in Rand	Note(s)	2024	2023 Restated*
Revenue			
Revenue from exchange transactions			
Service charges	20	67 752 967	63 840 019
Rendering of services		6 404	7 933
Rental of facilities and equipment	21	178 351	172 730
Licence and permits	22	747 638	650 291
Sale of goods	23	490 611	705 454
Fair value adjustments		-	16 278 807
Operating income	23	106 223	86 641
Interest received	25	44 985 635	33 100 609
Actuarial gains	9	35 605	213 000
Total revenue from exchange transactions		114 303 434	115 055 484
Revenue from non-exchange transactions			
Taxation revenue			
Property rates	27	29 970 318	29 779 147
Interest - Property rates	26	3 375 278	3 463 739
Transfer revenue			
Government grants & subsidies	28	600 305 758	618 540 127
Total revenue from non-exchange transactions		633 651 354	651 783 013
Total revenue	19	747 954 788	766 838 497
Expenditure			
Employee related costs	29	(157 518 552)	(144 368 384)
Remuneration of councillors	30	(23 256 345)	(21 555 866)
Depreciation and amortisation	31	(62 030 025)	(61 280 064)
Impairment loss	32	(153 664 515)	(106 613 296)
Finance costs	33	(493 088)	(1 216 706)
Bad debts written off		(9 668 750)	(4 477 719)
Bulk purchases	34	(49 060 126)	(59 347 514)
Contracted services	35	(176 334 022)	(156 798 119)
Loss on disposal of assets and liabilities		(15 701 421)	(14 317 604)
Fair value adjustments		(9 672 506)	(12 689 544)
Public toilets distributed	7	(13 073 520)	(34 005 791)
Inventory Consumed		(1 914 651)	(1 303 609)
General Expenses	36	(77 746 803)	(71 008 688)
Total expenditure		(750 134 324)	(688 982 904)
(Deficit) surplus for the year		(2 179 536)	77 855 593

Moretele Local Municipality

Statement of Changes in Net Assets

Figures in Rand	Accumulated surplus / deficit	Total net assets
Opening balance as previously reported	1 368 832 929	1 368 832 929
Adjustments		
Prior year adjustments 41	268 777 910	268 777 910
Balance at 01 July 2022 as restated*	1 637 610 839	1 637 610 839
Changes in net assets		
Surplus for the year	77 855 593	77 855 593
Total changes	77 855 593	77 855 593
Opening balance as previously reported	1 434 539 320	1 434 539 320
Adjustments		
Prior year adjustments 41	280 893 288	280 893 288
Restated* Balance at 01 July 2023 as restated*	1 715 432 608	1 715 432 608
Changes in net assets		
Surplus for the year	(2 179 536)	(2 179 536)
Total changes	(2 179 536)	(2 179 536)
Balance at 30 June 2024	1 713 253 072	1 713 253 072

Note(s)

Moretele Local Municipality

Cash Flow Statement

Figures in Rand	Note(s)	2024	2023 Restated*
Cash flows from operating activities			
Receipts			
Sale of goods and services		2 251 401	1 304 321
Income from property rates		16 200 842	13 612 981
Grants		608 569 952	605 328 530
Interest income		31 028 160	20 971 820
Other receipts		1 277 691	2 850 193
		659 328 046	644 067 845
Payments			
Employee costs		(178 939 155)	(165 718 932)
Suppliers		(320 172 255)	(293 871 253)
Finance costs		(493 088)	(1 216 706)
		(499 604 498)	(460 806 891)
Net cash flows from operating activities	37	159 723 548	183 260 954
Cash flows from investing activities			
Purchase of property, plant and equipment	4	(145 613 748)	(168 049 490)
Net increase/(decrease) in cash and cash equivalents		14 109 800	15 211 464
Cash and cash equivalents at the beginning of the year		271 718 311	256 506 847
Cash and cash equivalents at the end of the year	14	285 828 111	271 718 311

The accounting policies on pages 18 to 47 and the notes on pages 48 to 102 form an integral part of the annual financial statements.

Moretele Local Municipality

Annual Financial Statements for the year ended 30 June 2024

Statement of Comparison of Budget and Actual Amounts

	Approved budget	Adjustments	Final Budget on comparable	Actual amounts between final basis	Difference budget and actual	Reference
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Figures in Rand

Statement of Financial Performance

Revenue

Revenue from exchange transactions

Service charges	58 744 576	6 053 170	64 797 746	67 752 967	2 955 221	50
Rental of facilities and equipment	174 450	-	174 450	178 351	3 901	50
Licence and permits	1 096 140	-	1 096 140	747 638	(348 502)	
Other income - (rollup)	1 230 233	200	1 230 433	603 238	(627 195)	50
Interest received - investment	12 689 051	15 323 949	28 013 000	31 616 777	3 603 777	50
Interest Received -Receivables	13 671 925	1 481 061	15 152 986	13 368 858	(1 784 128)	50
Total revenue from exchange transactions	87 606 375	22 858 380	110 464 755	114 267 829	3 803 074	

Revenue from non-exchange transactions

Taxation revenue

Property rates	20 099 890	986 621	21 086 511	29 970 318	8 883 807	50
Interest - Taxation revenue	-	3 147 610	3 147 610	3 375 278	227 668	50

Transfer revenue

Government grants & subsidies	617 836 412	(9 173 000)	608 663 412	600 305 758	(8 357 654)	50
Fines, Penalties and Forfeits	1 660 685	-	1 660 685	-	(1 660 685)	50
Total revenue from non-exchange transactions	639 596 987	(5 038 769)	634 558 218	633 651 354	(906 864)	

Total revenue	727 203 362	17 819 611	745 022 973	747 919 183	2 896 210	
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Expenditure

Personnel	(172 917 999)	-	(172 917 999)	(157 518 552)	15 399 447	50
Remuneration of councillors	(23 283 997)	(1 000 000)	(24 283 997)	(23 256 345)	1 027 652	50
Depreciation and amortisation	(50 000 000)	(57 494 575)	(107 494 575)	(62 030 025)	45 464 550	50
Inventory Consumed	(4 700 278)	(891 891)	(5 592 169)	(1 914 651)	3 677 518	50
Finance costs	-	-	-	(493 088)	(493 088)	50
Debt Impairment	(51 238 869)	(18 012 338)	(69 251 207)	(153 664 515)	(84 413 308)	50
Bad debts written off	-	-	-	(9 668 750)	(9 668 750)	
Bulk purchases	(48 000 000)	-	(48 000 000)	(49 060 126)	(1 060 126)	50
Contracted Services	(148 527 509)	(25 919 397)	(174 446 906)	(176 334 022)	(1 887 116)	50
General Expenses	(63 480 516)	(8 917 561)	(72 398 077)	(77 746 803)	(5 348 726)	50
Total expenditure	(562 149 168)	(112 235 762)	(674 384 930)	(711 686 877)	(37 301 947)	

Operating surplus	165 054 194	(94 416 151)	70 638 043	36 232 306	(34 405 737)	
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Loss on disposal of assets and liabilities	-	-	-	(15 701 421)	(15 701 421)	
--	---	---	---	--------------	---------------------	--

Fair value adjustments	-	-	-	(9 672 506)	(9 672 506)	
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Actuarial gains/losses	-	-	-	35 605	35 605	
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Inventories losses/write-downs	-	-	-	(13 073 520)	(13 073 520)	
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	-	-	-	(38 411 842)	(38 411 842)	
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Deficit before taxation	165 054 194	(94 416 151)	70 638 043	(2 179 536)	(72 817 579)	
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Moretele Local Municipality

Annual Financial Statements for the year ended 30 June 2024

Statement of Comparison of Budget and Actual Amounts

	Approved budget	Adjustments	Final Budget on comparable	Actual amounts between final basis	Difference budget and actual	Reference
Figures in Rand						
Actual Amount on Comparable Basis as Presented in the Budget and Actual Comparative Statement	165 054 194	(94 416 151)	70 638 043	(2 179 536)	(72 817 579)	

Moretele Local Municipality

Annual Financial Statements for the year ended 30 June 2024

Statement of Comparison of Budget and Actual Amounts

	Approved budget	Adjustments	Final Budget on comparable	Actual amounts between final basis	Difference budget and actual	Reference
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Figures in Rand

Statement of Financial Position

Assets

Current Assets

Inventories	4 905 220	(4 682 428)	222 792	132 027	(90 765)	50
Operating lease asset	83 469	(79 293)	4 176	65 529	61 353	50
Receivables from exchange transactions	77 804 531	(43 518 249)	34 286 282	37 439 755	3 153 473	50
Receivables from non-exchange transactions	3 774 188	3 283 508	7 057 696	44 816 427	37 758 731	50
VAT receivable	27 444 503	(18 912 241)	8 532 262	-	(8 532 262)	50
Prepayments	-	-	-	550 000	550 000	
Cash and cash equivalents	250 927 956	20 413 677	271 341 633	285 828 111	14 486 478	50
	364 939 867	(43 495 026)	321 444 841	368 831 849	47 387 008	

Non-Current Assets

Investment property	5 717 000	13 022 570	18 739 570	10 895 550	(7 844 020)	50
Property, plant and equipment	1 459 045 722	(112 226 861)	1 346 818 861	1 534 548 877	187 730 016	50
Intangible assets	6 895 281	(1 070 256)	5 825 025	25 131	(5 799 894)	50
Heritage assets	206 303	-	206 303	206 303	-	50
	1 471 864 306	(100 274 547)	1 371 589 759	1 545 675 861	174 086 102	
Total Assets	1 836 804 173	(143 769 573)	1 693 034 600	1 914 507 710	221 473 110	

Liabilities

Current Liabilities

Payables from exchange transactions	162 401 980	(6 003 324)	156 398 656	153 900 193	(2 498 463)	50
Payables from non-exchange transactions	14 076 572	(13 211 596)	864 976	594 814	(270 162)	50
VAT payable	40 965 562	(21 248 856)	19 716 706	28 860 221	9 143 515	50
Employee benefit obligation	3 611 695	(143 026)	3 468 669	872 280	(2 596 389)	50
Unspent conditional grants and receipts	-	-	-	9 129 169	9 129 169	50
	221 055 809	(40 606 802)	180 449 007	193 356 677	12 907 670	

Non-Current Liabilities

Employee benefit obligation	6 467 999	888 000	7 355 999	7 897 959	541 960	50
Total Liabilities	227 523 808	(39 718 802)	187 805 006	201 254 636	13 449 630	
Net Assets	1 609 280 365	(104 050 771)	1 505 229 594	1 713 253 074	208 023 480	

Net Assets

Net Assets Attributable to Owners of Controlling Entity

Reserves

Accumulated surplus	1 326 869 075	178 360 519	1 505 229 594	1 713 253 072	208 023 478	
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Annual Financial Statements for the year ended 30 June 2024

Statement of Comparison of Budget and Actual Amounts

	Approved budget	Adjustments	Final Budget on comparable	Actual amounts between final basis	Difference budget and actual	Reference
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Figures in Rand

Cash Flow Statement

Cash flows from operating activities

Receipts

Sale of goods and services	22 666 440	(1 726 422)	20 940 018	16 200 842	(4 739 176)	50
Grants	617 836 412	(9 173 000)	608 663 412	608 569 952	(93 460)	50
Interest income	12 689 051	15 323 949	28 013 000	31 028 160	3 015 160	50
Other receipts	4 161 508	200	4 161 708	1 277 691	(2 884 017)	50
	657 353 411	4 424 727	661 778 138	657 076 645	(4 701 493)	

Payments

Suppliers and Employee costs	(460 910 299)	(36 728 849)	(497 639 148)	(499 111 410)	(1 472 262)	50
Finance costs	-	-	-	(493 088)	(493 088)	50
	(460 910 299)	(36 728 849)	(497 639 148)	(499 604 498)	(1 965 350)	

Net cash flows from operating activities	196 443 112	(32 304 122)	164 138 990	157 472 147	(6 666 843)	
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Cash flows from investing activities

Purchase of property, plant and equipment	(190 134 137)	(9 409 300)	(199 543 437)	(145 613 748)	53 929 689	50
Net increase/(decrease) in cash and cash equivalents	6 308 975	(41 713 422)	(35 404 447)	11 858 399	47 262 846	
Cash and cash equivalents at the beginning of the year	244 618 981	27 099 327	271 718 308	271 718 311		3
Cash and cash equivalents at the end of the year	250 927 956	(14 614 095)	236 313 861	283 576 710	47 262 849	

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Appropriation Statement

Figures in Rand

	Reported	Expenditure	Balance to be Restated
unauthorised expenditure		authorised in terms of section 32 of	recovered audited outcome
	MFMA		

Appropriation Statement

Figures in Rand

Original budget	Budget adjustments (i.t.o. s28 and s31 of the MFMA)	Final adjustments budget	Shifting of funds (i.t.o. s31 of the MFMA)	Virement (i.t.o. council approved policy)	Final budget	Actual outcome	Unauthorised expenditure	Variance	Actual outcome as % of final budget	Actual outcome as % of original budget
2024										
Property rates	20 099 890	986 621	21 086 511	-	21 086 511	29 970 318		8 883 807	142 %	149 %
Service charges	58 744 576	6 053 170	64 797 746	-	64 797 746	67 752 967		2 955 221	105 %	115 %
Investment revenue	26 360 976	16 805 010	43 165 986	-	43 165 986	44 985 635		1 819 649	104 %	171 %
Transfers revenue	617 836 412	(9 173 000)	608 663 412	-	608 663 412	600 305 758		(8 357 654)	99 %	97 %
Other own revenue	4 161 508	3 147 810	7 309 318	-	7 309 318	4 940 110		(2 369 208)	68 %	119 %
Total revenue (excluding capital transfers and contributions)	727 203 362	17 819 611	745 022 973	-	745 022 973	747 954 788		2 931 815	100 %	103 %
Employee costs	(172 917 999)	-	(172 917 999)	-	(253 153)	(173 171 152)	(157 518 552)	- 15 652 600	91 %	91 %
Remuneration of councillors	(23 283 997)	(1 000 000)	(24 283 997)	-	-	(24 283 997)	(23 256 345)	- 1 027 652	96 %	100 %
Depreciation and asset impairment	(101 238 869)	(75 506 913)	(176 745 782)		(176 745 782)	(215 694 540)	(38 948 758)	(38 948 758)	122 %	213 %
Finance charges	-	(100 804)	(100 804)	-	(100 804)	(493 088)	(392 284)	(392 284)	489 %	DIV/0 %

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Inventory consumed and bulk purchases	(52 700 278)	(891 891)	(53 592 169)	-	237 451	(53 354 718)	(49 060 126)	-	4 294 592	92 %	93 %
Other expenditure	(212 008 025)	(34 736 154)	(246 744 179)	-	15 702	(246 728 477)	(304 111 673)	(58 112 233)	(57 383 196)	123 %	143 %
Total expenditure	(562 149 168)	(112 235 762)	(674 384 930)	--	(674 384 930)	(750 134 324)		(97 453 275)	(75 749 394)	111 %	133 %
Surplus/(Deficit)	165 054 194	(94 416 151)	70 638 043	-		70 638 043	(2 179 536)		(72 817 579)	(3)%	(1)%
Surplus/(Deficit) for the year	165 054 194	(94 416 151)	70 638 043	-		70 638 043	(2 179 536)		(72 817 579)	(3)%	(1)%

Moretele Local Municipality

Annual Financial Statements for the year ended 30 June 2024

Figures in Rand	Note(s)	2024	2023
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1. Significant account policies

The principal accounting policies applied in the preparation of these annual financial statements are set out below.

1.1 Basis of preparations

The annual financial statements have been prepared in accordance with the Standards of Generally Recognised Accounting Practice (GRAP), issued by the Accounting Standards Board in accordance with Section 122(3) of the Municipal Finance Management Act (Act 56 of 2003).

These annual financial statements have been prepared on an accrual basis of accounting and are in accordance with historical cost convention as the basis of measurement, unless specified otherwise. They are presented in South African Rand.

In the absence of an issued and effective Standard of GRAP, accounting policies for material transactions, events or conditions were developed in accordance with paragraphs 8, 10 and 11 of GRAP 3 as read with Directive 5.

Assets, liabilities, revenues and expenses were not offset, except where offsetting is either required or permitted by a Standard of GRAP.

These accounting policies are consistent with the previous period.

1.2 Going concern assumption

These annual financial statements have been prepared based on the expectation that the municipality will continue to operate as a going concern for at least the next 12 months.

1.3 Significant judgements and sources of estimation uncertainty

In preparing the annual financial statements, management is required to make estimates and assumptions that affect the amounts represented in the annual financial statements and related disclosures. Use of available information and the application of judgement is inherent in the formation of estimates. Actual results in the future could differ from these estimates which may be material to the annual financial statements. Significant judgements include:

Other significant judgements, sources of estimation uncertainty and/or relating information, have been disclosed in the relating notes.

Trade receivables / Held to maturity investments and/or loans and receivables

The entity assesses its trade receivables, held to maturity investments and loans and receivables for impairment at the end of each reporting period. In determining whether an impairment loss should be recorded in surplus or deficit, the municipality makes judgements as to whether there is observable data indicating a measurable decrease in the estimated future cash flows from a financial asset.

The impairment for trade receivables, held to maturity investments and loans and receivables is calculated on a portfolio basis, based on historical loss ratios, adjusted for national and industry-specific economic conditions and other indicators present at the reporting date that correlate with defaults on the portfolio. These annual loss ratios are applied to loan balances in the portfolio and scaled to the estimated loss emergence period.

Allowance for slow moving, damaged and obsolete stock

An allowance for stock to write stock down to the lower of cost or net realisable value. Management have made estimates of the selling price and direct cost to sell on certain inventory items. The write down is included in the operation surplus note.

Fair value estimation

The fair value of financial instruments traded in active markets (such as trading and available-for-sale securities) is based on quoted market prices at the end of the reporting period. The quoted market price used for financial assets held by the municipality is the current bid price.

Moretele Local Municipality

Annual Financial Statements for the year ended 30 June 2024

1.3 Significant judgements and sources of estimation uncertainty (continued)

Impairment testing

The recoverable amounts of cash-generating units and individual assets have been determined based on the higher of value-in-use calculations and fair values less costs to sell. These calculations require the use of estimates and assumptions. It is reasonably possible that the [name a key assumption] assumption may change which may then impact our estimations and may then require a material adjustment to the carrying value of goodwill and tangible assets.

The municipality reviews and tests the carrying value of assets when events or changes in circumstances suggest that the carrying amount may not be recoverable. In addition, goodwill is tested on an annual basis for impairment. Assets are grouped at the lowest level for which identifiable cash flows are largely independent of cash flows of other assets and liabilities. If there are indications that impairment may have occurred, estimates are prepared of expected future cash flows for each group of assets. Expected future cash flows used to determine the value in use of goodwill and tangible assets are inherently uncertain and could materially change over time. They are significantly affected by a number of factors including [list entity specific variables, i.e. production estimates, supply demand], together with economic factors such as [list economic factors such as exchange rates inflation interest].

Provisions

Provisions were raised and management determined an estimate based on the information available.

Useful lives of property, plant and equipment and other assets

The municipality's management determines the estimated useful lives and related depreciation charges for the waste water and water networks. This estimate is based on industry norm. Management will increase the depreciation charge where useful lives are less than previously estimated useful lives.

Long-term employee benefit obligations

The present value of the post-retirement obligation depends on a number of factors that are determined on an actuarial basis using a number of assumptions. The assumptions used in determining the net cost (income) include the discount rate. Any changes in these assumptions will impact on the carrying amount of post-retirement obligations.

The municipality determines the appropriate discount rate at the end of each year. This is the interest rate that should be used to determine the present value of estimated future cash outflows expected to be required to settle the pension obligations. In determining the appropriate discount rate, the municipality considers the interest rates of high-quality corporate bonds that are denominated in the currency in which the benefits will be paid, and that have terms to maturity approximating the terms of the related pension liability.

Other key assumptions for pension obligations are based on current market conditions. Additional information is disclosed in Note 9.

Effective interest rate

The municipality used the prime interest rate to discount future cash flows.

Moretele Local Municipality

Annual Financial Statements for the year ended 30 June 2024

1.3 Significant judgements and sources of estimation uncertainty (continued)

Impairment of statutory receivables

If there is an indication that a statutory receivable, or a group of statutory receivables, may be impaired, the municipality measures and impairment loss. The impairment loss is measured as the difference between the estimated future cash flows and the carrying amount. Where the carrying amount is higher than the estimated future cash flows, the carrying amount of the statutory receivable, or group of statutory receivables, are reduced, either directly or through the use of an allowance account. The amount of the loss is recognised in surplus or deficit.

In estimating the future cash flows, the municipality considers both the amount and timing of the cash flows that it will receive in future. Consequently, where the effect of the time value of money is material, the municipality discounts the estimated future cash flows using a rate that reflects the current risk free rate and, if applicable, any risks specific to the statutory receivable, or group of statutory receivables, for which the future cash flow estimates have not been adjusted.

An impairment loss recognised in prior periods for a statutory receivable are revised if there has been a change in the estimates used since the last impairment loss was recognised, or to reflect the effect of discounting the estimated cash flows.

Receivables are assessed individually if they are significant otherwise they are assessed either individually or collectively. For the purposes of collective assessment of impairment, receivables are grouped based on similar credit risk characteristics. This grouping is done based on a credit risk evaluation or grading process that considers: Asset type, Industry, geographical location, collateral type, past due status and other relevant factors.

Discount rate was derived from minimum prescribed interest of 10.00% for government entities and adjusted based on the credit risk profile of each group of receivables.

Impairment of receivables from exchange transactions

If there is an indication that a receivables from exchange transactions, or a group of receivables from exchange transactions, may be impaired, the municipality measures and impairment loss. The impairment loss is measured as the difference between the estimated future cash flows and the carrying amount. Where the carrying amount is higher than the estimated future cash flows, the carrying amount of the receivables from exchange transactions, or group of receivables from exchange transactions, are reduced, either directly or through the use of an allowance account. The amount of the loss is recognised in surplus or deficit.

In estimating the future cash flows, the municipality considers both the amount and timing of the cash flows that it will receive in future. Consequently, where the effect of the time value of money is material, the municipality discounts the estimated future cash flows using a rate that reflects the current risk free rate and, if applicable, any risks specific to the receivables from exchange transactions, or group of receivables from exchange transactions, for which the future cash flow estimates have not been adjusted.

An impairment loss recognised in prior periods for receivables from exchange transactions are revised if there has been a change in the estimates used since the last impairment loss was recognised, or to reflect the effect of discounting the estimated cash flows.

Receivables are assessed individually if they are significant otherwise they are assessed either individually or collectively. For the purposes of collective assessment of impairment, receivables are grouped based on similar credit risk characteristics. This grouping is done based on a credit risk evaluation or grading process that considers: Asset type, Industry, geographical location, collateral type, past due status and other relevant factors.

Discount rate was derived from minimum prescribed interest of 10.00% for government entities and adjusted based on the credit risk profile of each group of receivables.

1.4 Investment property

Investment property is property (land or a building - or part of a building - or both) held to earn rentals or for capital appreciation or both, rather than for:

- use in the production or supply of goods or services or for
- administrative purposes, or
- sale in the ordinary course of operations.

Owner-occupied property is property held for use in the production or supply of goods or services or for administrative purposes.

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Annual Financial Statements for the year ended 30 June 2024

1.4 Investment property (continued)

Investment property is recognised as an asset when, it is probable that the future economic benefits or service potential that are associated with the investment property will flow to the municipality, and the cost or fair value of the investment property can be measured reliably.

Investment property is initially recognised at cost. Transaction costs are included in the initial measurement.

Where investment property is acquired through a non-exchange transaction, its cost is its fair value as at the date of acquisition.

Fair value

Subsequent to initial measurement investment property is measured at fair value.

The fair value of investment property reflects market conditions at the reporting date.

A gain or loss arising from a change in fair value is included in net surplus or deficit for the period in which it arises.

If the entity determines that the fair value of an investment property under construction is not reliably determinable but expects the fair value of the property to be reliably measurable when construction is complete, it measures that investment property under construction at cost until either its fair value becomes reliably determinable or construction is completed (whichever is earlier). If the entity determines that the fair value of an investment property (other than an investment property under construction) is not reliably determinable on a continuing basis, the entity measures that investment property using the cost model (as per the accounting policy on Property, plant and equipment). The residual value of the investment property is then assumed to be zero. The entity applies the cost model (as per the accounting policy on Property, plant and equipment) until disposal of the investment property.

Once the entity becomes able to measure reliably the fair value of an investment property under construction that has previously been measured at cost, it measures that property at its fair value. Once construction of that property is complete, it is presumed that fair value can be measured reliably. If this is not the case, the property is accounted for using the cost model in accordance with the accounting policy on Property, plant and equipment.

1.5 Property, plant and equipment

Property, plant and equipment are tangible non-current assets (including infrastructure assets) that are held for use in the production or supply of goods or services, rental to others, or for administrative purposes, and are expected to be used during more than one period.

The cost of an item of property, plant and equipment is recognised as an asset when:

- it is probable that future economic benefits or service potential associated with the item will flow to the municipality; and
- the cost of the item can be measured reliably.

Property, plant and equipment is initially measured at cost.

The cost of an item of property, plant and equipment is the purchase price and other costs attributable to bring the asset to the location and condition necessary for it to be capable of operating in the manner intended by management. Trade discounts and rebates are deducted in arriving at the cost.

Where an asset is acquired through a non-exchange transaction, its cost is its fair value as at date of acquisition.

Where an item of property, plant and equipment is acquired in exchange for a non-monetary asset or monetary assets, or a combination of monetary and non-monetary assets, the asset acquired is initially measured at fair value (the cost). If the acquired item's fair value was not determinable, it's deemed cost is the carrying amount of the asset(s) given up.

When significant components of an item of property, plant and equipment have different useful lives, they are accounted for as separate items (major components) of property, plant and equipment.

Costs include costs incurred initially to acquire or construct an item of property, plant and equipment and costs incurred subsequently to add to, replace part of, or service it. If a replacement cost is recognised in the carrying amount of an item of property, plant and equipment, the carrying amount of the replaced part is derecognised.

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1.5 Property, plant and equipment (continued)

The initial estimate of the costs of dismantling and removing the item and restoring the site on which it is located is also included in the cost of property, plant and equipment, where the entity is obligated to incur such expenditure, and where the obligation arises as a result of acquiring the asset or using it for purposes other than the production of inventories.

Recognition of costs in the carrying amount of an item of property, plant and equipment ceases when the item is in the location and condition necessary for it to be capable of operating in the manner intended by management.

Items such as spare parts, standby equipment and servicing equipment are recognised when they meet the definition of property, plant and equipment.

Major inspection costs which are a condition of continuing use of an item of property, plant and equipment and which meet the recognition criteria above are included as a replacement in the cost of the item of property, plant and equipment. Any remaining inspection costs from the previous inspection are derecognised.

Property, plant and equipment is carried at cost less accumulated depreciation and any impairment losses.

Property, plant and equipment is carried at revalued amount, being the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Property, plant and equipment are depreciated on the over their expected useful lives to their estimated residual value.

The useful lives of items of property, plant and equipment have been assessed as follows:

Item	Depreciation method	Average useful life
Buildings	Straight-line	5 - 50 years
Furniture and fixtures	Straight-line	4 - 10 years
Motor vehicles	Straight-line	5 - 15 years
IT equipment	Straight-line	3 - 8 years
Leased Assets	Straight-line	3 years
Infrastructure	Straight-line	5 -100 years

The depreciable amount of an asset is allocated on a systematic basis over its useful life.

Each part of an item of property, plant and equipment with a cost that is significant in relation to the total cost of the item is depreciated separately.

The municipality assesses at each reporting date whether there is any indication that the municipality expectations about the residual value and the useful life of an asset have changed since the preceding reporting date. If any such indication exists, the municipality revises the expected useful life and/or residual value accordingly. The change is accounted for as a change in an accounting estimate.

The depreciation charge for each period is recognised in surplus or deficit unless it is included in the carrying amount of another asset.

Items of property, plant and equipment are derecognised when the asset is disposed of or when there are no further economic benefits or service potential expected from the use of the asset.

The gain or loss arising from the derecognition of an item of property, plant and equipment is included in surplus or deficit when the item is derecognised. The gain or loss arising from the derecognition of an item of property, plant and equipment is determined as the difference between the net disposal proceeds, if any, and the carrying amount of the item.

Assets which the municipality holds for rentals to others and subsequently routinely sell as part of the ordinary course of activities, are transferred to inventories when the rentals end and the assets are available-for-sale. Proceeds from sales of these assets are recognised as revenue. All cash flows on these assets are included in cash flows from operating activities in the cash flow statement.

The municipality separately discloses expenditure to repair and maintain property, plant and equipment in the notes to the financial statements (see note).

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Annual Financial Statements for the year ended 30 June 2024

1.5 Property, plant and equipment (continued)

The municipality discloses relevant information relating to assets under construction or development, in the notes to the financial statements (see note).

1.6 Site restoration and dismantling cost

The municipality has an obligation to dismantle, remove and restore items of property, plant and equipment. Such obligations are referred to as 'decommissioning, restoration and similar liabilities'. The cost of an item of property, plant and equipment includes the initial estimate of the costs of dismantling and removing the item and restoring the site on which it is located, the obligation for which the municipality incurs either when the item is acquired or as a consequence of having used the item during a particular period for purposes other than to produce inventories during that period.

If the related asset is measured using the cost model:

- (a) subject to (b), changes in the liability are added to, or deducted from, the cost of the related asset in the current period;
- (b) if a decrease in the liability exceeds the carrying amount of the asset, the excess is recognised immediately in surplus or deficit; and
- (c) if the adjustment results in an addition to the cost of an asset, the municipality considers whether this is an indication that the new carrying amount of the asset may not be fully recoverable. If it is such an indication, the asset is tested for impairment by estimating its recoverable amount or recoverable service amount, and any impairment loss is recognised in accordance with the accounting policy on impairment of cash-generating assets and/or impairment of non-cash-generating assets.

1.7 Intangible assets

An asset is identifiable if it either:

- is separable, i.e. is capable of being separated or divided from an entity and sold, transferred, licensed, rented or exchanged, either individually or together with a related contract, identifiable assets or liability, regardless of whether the entity intends to do so; or
- arises from binding arrangements (including rights from contracts), regardless of whether those rights are transferable or separable from the municipality or from other rights and obligations.

A binding arrangement describes an arrangement that confers similar rights and obligations on the parties to it as if it were in the form of a contract.

An intangible asset is recognised when:

- it is probable that the expected future economic benefits or service potential that are attributable to the asset will flow to the municipality; and
- the cost or fair value of the asset can be measured reliably.

The municipality assesses the probability of expected future economic benefits or service potential using reasonable and supportable assumptions that represent management's best estimate of the set of economic conditions that will exist over the useful life of the asset.

Where an intangible asset is acquired through a non-exchange transaction, its initial cost at the date of acquisition is measured at its fair value as at that date.

Expenditure on research (or on the research phase of an internal project) is recognised as an expense when it is incurred.

An intangible asset arising from development (or from the development phase of an internal project) is recognised when:

- it is technically feasible to complete the asset so that it will be available for use or sale.
- there is an intention to complete and use or sell it.
- there is an ability to use or sell it.
- it will generate probable future economic benefits or service potential.
- there are available technical, financial and other resources to complete the development and to use or sell the asset.
- the expenditure attributable to the asset during its development can be measured reliably.

Intangible assets are carried at cost less any accumulated amortisation and any impairment losses.

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1.7 Intangible assets (continued)

An intangible asset is regarded as having an indefinite useful life when, based on all relevant factors, there is no foreseeable limit to the period over which the asset is expected to generate net cash inflows or service potential. Amortisation is not provided for these intangible assets, but they are tested for impairment annually and whenever there is an indication that the asset may be impaired. For all other intangible assets amortisation is provided on a straight-line basis over their useful life.

The amortisation period and the amortisation method for intangible assets are reviewed at each reporting date.

Reassessing the useful life of an intangible asset with a finite useful life after it was classified as indefinite is an indicator that the asset may be impaired. As a result the asset is tested for impairment and the remaining carrying amount is amortised over its useful life.

Internally generated brands, mastheads, publishing titles, customer lists and items similar in substance are not recognised as intangible assets.

Internally generated goodwill is not recognised as an intangible asset.

Amortisation is provided to write down the intangible assets, on a straight-line basis, to their residual values as follows:

Item	Depreciation method	Average useful life
Computer software, other	Straight-line	3 years

The municipality discloses relevant information relating to assets under construction or development, in the notes to the financial statements (see note).

Intangible assets are derecognised:

- on disposal; or
- when no future economic benefits or service potential are expected from its use or disposal.

The gain or loss arising from the derecognition of intangible assets is included in surplus or deficit when the asset is derecognised (unless the Standard of GRAP on leases requires otherwise on a sale and leaseback).

1.8 Heritage assets

Recognition

The entity recognises a heritage asset as an asset if it is probable that future economic benefits or service potential associated with the asset will flow to the entity, and the cost or fair value of the asset can be measured reliably.

Initial measurement

Heritage assets are measured at cost.

Where a heritage asset is acquired through a non-exchange transaction, its cost is measured at its fair value as at the date of acquisition.

Subsequent measurement

After recognition as an asset, a class of heritage assets is carried at its cost less any accumulated impairment losses.

Impairment

The municipality assesses at each reporting date whether there is an indication that it may be impaired. If any such indication exists, the municipality estimates the recoverable amount or the recoverable service amount of the heritage asset.

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Annual Financial Statements for the year ended 30 June 2024

1.8 Heritage assets (continued)

Derecognition

The municipality derecognises heritage asset on disposal, or when no future economic benefits or service potential are expected from its use or disposal.

The gain or loss arising from the derecognition of a heritage asset is included in surplus or deficit when the item is derecognised (unless the Standard of GRAP on leases requires otherwise on a sale and leaseback).

1.9 Financial instruments

A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or a residual interest of another entity.

The amortised cost of a financial asset or financial liability is the amount at which the financial asset or financial liability is measured at initial recognition minus principal repayments, plus or minus the cumulative amortisation using the effective interest method of any difference between that initial amount and the maturity amount, and minus any reduction (directly or through the use of an allowance account) for impairment or uncollectibility.

A concessionary loan is a loan granted to or received by an entity on terms that are not market related.

Credit risk is the risk that one party to a financial instrument will cause a financial loss for the other party by failing to discharge an obligation.

Currency risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in foreign exchange rates.

Derecognition is the removal of a previously recognised financial asset or financial liability from an entity's statement of financial position.

A derivative is a financial instrument or other contract with all three of the following characteristics:

- Its value changes in response to the change in a specified interest rate, financial instrument price, commodity price, foreign exchange rate, index of prices or rates, credit rating or credit index, or other variable, provided in the case of a non-financial variable that the variable is not specific to a party to the contract (sometimes called the 'underlying').
- It requires no initial net investment or an initial net investment that is smaller than would be required for other types of contracts that would be expected to have a similar response to changes in market factors.
- It is settled at a future date.

The effective interest method is a method of calculating the amortised cost of a financial asset or a financial liability (or group of financial assets or financial liabilities) and of allocating the interest income or interest expense over the relevant period. The effective interest rate is the rate that exactly discounts estimated future cash payments or receipts through the expected life of the financial instrument or, when appropriate, a shorter period to the net carrying amount of the financial asset or financial liability. When calculating the effective interest rate, an entity shall estimate cash flows considering all contractual terms of the financial instrument (for example, prepayment, call and similar options) but shall not consider future credit losses. The calculation includes all fees and points paid or received between parties to the contract that are an integral part of the effective interest rate (see the Standard of GRAP on Revenue from Exchange Transactions), transaction costs, and all other premiums or discounts. There is a presumption that the cash flows and the expected life of a group of similar financial instruments can be estimated reliably. However, in those rare cases when it is not possible to reliably estimate the cash flows or the expected life of a financial instrument (or group of financial instruments), the entity shall use the contractual cash flows over the full contractual term of the financial instrument (or group of financial instruments).

Fair value is the amount for which an asset could be exchanged, or a liability settled, between knowledgeable willing parties in an arm's length transaction.

A financial asset is:

- cash;
 - a residual interest of another entity; or
 - a contractual right to:
 - receive cash or another financial asset from another entity; or
 - exchange financial assets or financial liabilities with another entity under conditions that are potentially favourable to the entity.
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1.9 Financial instruments (continued)

A financial guarantee contract is a contract that requires the issuer to make specified payments to reimburse the holder for a loss it incurs because a specified debtor fails to make payment when due in accordance with the original or modified terms of a debt instrument.

A financial liability is any liability that is a contractual obligation to:

- deliver cash or another financial asset to another entity; or
- exchange financial assets or financial liabilities under conditions that are potentially unfavourable to the entity.

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates.

Liquidity risk is the risk encountered by an entity in the event of difficulty in meeting obligations associated with financial liabilities that are settled by delivering cash or another financial asset.

Loan commitment is a firm commitment to provide credit under pre-specified terms and conditions.

Loans payable are financial liabilities, other than short-term payables on normal credit terms.

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises three types of risk: currency risk, interest rate risk and other price risk.

Other price risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices (other than those arising from interest rate risk or currency risk), whether those changes are caused by factors specific to the individual financial instrument or its issuer, or factors affecting all similar financial instruments traded in the market.

A financial asset is past due when a counterparty has failed to make a payment when contractually due.

A residual interest is any contract that manifests an interest in the assets of an entity after deducting all of its liabilities. A residual interest includes contributions from owners, which may be shown as:

- equity instruments or similar forms of unutilised capital;
- a formal designation of a transfer of resources (or a class of such transfers) by the parties to the transaction as forming part of an entity's net assets, either before the contribution occurs or at the time of the contribution; or
- a formal agreement, in relation to the contribution, establishing or increasing an existing financial interest in the net assets of an entity.

Transaction costs are incremental costs that are directly attributable to the acquisition, issue or disposal of a financial asset or financial liability. An incremental cost is one that would not have been incurred if the entity had not acquired, issued or disposed of the financial instrument.

Financial instruments at amortised cost are non-derivative financial assets or non-derivative financial liabilities that have fixed or determinable payments, excluding those instruments that:

- the entity designates at fair value at initial recognition; or
- are held for trading.

Financial instruments at cost are investments in residual interests that do not have a quoted market price in an active market, and whose fair value cannot be reliably measured.

Financial instruments at fair value comprise financial assets or financial liabilities that are:

- derivatives;
 - contingent consideration of an acquirer in a transfer of functions between entities not under common control to which the Standard of GRAP on Transfer of Functions Between Entities Not Under Common Control (GRAP 106) applies
 - combined instruments that are designated at fair value;
 - instruments held for trading. A financial instrument is held for trading if:
 - it is acquired or incurred principally for the purpose of selling or repurchasing it in the near-term; or
 - on initial recognition it is part of a portfolio of identified financial instruments that are managed together and for which there is evidence of a recent actual pattern of short term profit-taking;
 - non-derivative financial assets or financial liabilities with fixed or determinable payments that are designated at fair value at initial recognition; and
 - financial instruments that do not meet the definition of financial instruments at amortised cost or financial instruments at cost.
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1.9 Financial instruments (continued)

Classification

The municipality has the following types of financial assets (classes and category) as reflected on the face of the statement of financial position or in the notes thereto:

Class	Category
Receivables from exchange transactions	Financial asset measured at amortised cost
Receivables from non-exchange transactions	Financial asset measured at amortised cost
Cash and cash equivalents	Financial asset measured at amortised cost

The municipality has the following types of financial liabilities (classes and category) as reflected on the face of the statement of financial position or in the notes thereto:

Class	Category
Payables from exchange transactions	Financial liability measured at amortised cost

1.10 Statutory receivables

Identification

Statutory receivables are receivables that arise from legislation, supporting regulations, or similar means, and require settlement by another entity in cash or another financial asset.

Carrying amount is the amount at which an asset is recognised in the statement of financial position.

The cost method is the method used to account for statutory receivables that requires such receivables to be measured at their transaction amount, plus any accrued interest or other charges (where applicable) and, less any accumulated impairment losses and any amounts derecognised.

Nominal interest rate is the interest rate and/or basis specified in legislation, supporting regulations or similar means.

The transaction amount for a statutory receivable means the amount specified in, or calculated, levied or charged in accordance with, legislation, supporting regulations, or similar means.

Recognition

The municipality recognises statutory receivables as follows:

- if the transaction is an exchange transaction, using the policy on Revenue from exchange transactions;
- if the transaction is a non-exchange transaction, using the policy on Revenue from non-exchange transactions (Taxes and transfers); or
- if the transaction is not within the scope of the policies listed in the above or another Standard of GRAP, the receivable is recognised when the definition of an asset is met and, when it is probable that the future economic benefits or service potential associated with the asset will flow to the entity and the transaction amount can be measured reliably.

Initial measurement

The municipality initially measures statutory receivables at their transaction amount.

Subsequent measurement

The municipality measures statutory receivables after initial recognition using the cost method. Under the cost method, the initial measurement of the receivable is changed subsequent to initial recognition to reflect any:

- interest or other charges that may have accrued on the receivable (where applicable);
- impairment losses; and
- amounts derecognised.

Accrued interest

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1.10 Statutory receivables (continued)

Where the municipality levies interest on the outstanding balance of statutory receivables, it adjusts the transaction amount after initial recognition to reflect any accrued interest. Accrued interest is calculated using the nominal interest rate.

Interest on statutory receivables is recognised as revenue in accordance with the policy on Revenue from exchange transactions or the policy on Revenue from non-exchange transactions (Taxes and transfers), whichever is applicable.

Other charges

Where the municipality is required or entitled in terms of legislation, supporting regulations, by-laws or similar means to levy additional charges on overdue or unpaid amounts, and such charges are levied, the entity applies the principles as stated in "Accrued interest" above, as well as the relevant policy on Revenue from exchange transactions or the policy on Revenue from non-exchange transactions (Taxes and transfers).

Impairment losses

The municipality assesses at each reporting date whether there is any indication that a statutory receivable, or a group of statutory receivables, may be impaired.

In assessing whether there is any indication that a statutory receivable, or group of statutory receivables, may be impaired, the municipality considers, as a minimum, the following indicators:

- Significant financial difficulty of the debtor, which may be evidenced by an application for debt counselling, business rescue or an equivalent.
- It is probable that the debtor will enter sequestration, liquidation or other financial re-organisation.
- A breach of the terms of the transaction, such as default or delinquency in principal or interest payments (where levied).
- Adverse changes in international, national or local economic conditions, such as a decline in growth, an increase in debt levels and unemployment, or changes in migration rates and patterns.

If there is an indication that a statutory receivable, or a group of statutory receivables, may be impaired, the municipality measures the impairment loss as the difference between the estimated future cash flows and the carrying amount. Where the carrying amount is higher than the estimated future cash flows, the carrying amount of the statutory receivable, or group of statutory receivables, is reduced, either directly or through the use of an allowance account. The amount of the losses is recognised in surplus or deficit.

In estimating the future cash flows, a municipality considers both the amount and timing of the cash flows that it will receive in future. Consequently, where the effect of the time value of money is material, the entity discounts the estimated future cash flows using a rate that reflects the current risk-free rate and, if applicable, any risks specific to the statutory receivable, or group of statutory receivables, for which the future cash flow estimates have not been adjusted.

An impairment loss recognised in prior periods for a statutory receivable is revised if there has been a change in the estimates used since the last impairment loss was recognised, or to reflect the effect of discounting the estimated cash flows.

Any previously recognised impairment loss is adjusted either directly or by adjusting the allowance account. The adjustment does not result in the carrying amount of the statutory receivable or group of statutory receivables exceeding what the carrying amount of the receivable(s) would have been had the impairment loss not been recognised at the date the impairment is revised. The amount of any adjustment is recognised in surplus or deficit.

Derecognition

The municipality derecognises a statutory receivable, or a part thereof, when:

- the rights to the cash flows from the receivable are settled, expire or are waived;
 - the municipality transfers to another party substantially all of the risks and rewards of ownership of the receivable; or
 - the municipality, despite having retained some significant risks and rewards of ownership of the receivable, has transferred control of the receivable to another party and the other party has the practical ability to sell the receivable in its entirety to an unrelated third party, and is able to exercise that ability unilaterally and without needing to impose additional restrictions on the transfer. In this case, the entity:
 - derecognise the receivable; and
 - recognise separately any rights and obligations created or retained in the transfer.
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1.10 Statutory receivables (continued)

The carrying amounts of any statutory receivables transferred are allocated between the rights or obligations retained and those transferred on the basis of their relative fair values at the transfer date. The entity considers whether any newly created rights and obligations are within the scope of the Standard of GRAP on Financial Instruments or another Standard of GRAP. Any difference between the consideration received and the amounts derecognised and, those amounts recognised, are recognised in surplus or deficit in the period of the transfer.

1.11 Leases

A lease is classified as a finance lease if it transfers substantially all the risks and rewards incidental to ownership. A lease is classified as an operating lease if it does not transfer substantially all the risks and rewards incidental to ownership.

When a lease includes both land and buildings elements, the entity assesses the classification of each element separately.

Finance leases - lessee

Finance leases are recognised as assets and liabilities in the statement of financial position at amounts equal to the fair value of the leased property or, if lower, the present value of the minimum lease payments. The corresponding liability to the lessor is included in the statement of financial position as a finance lease obligation.

The discount rate used in calculating the present value of the minimum lease payments is the interest rate implicit in the lease.

Minimum lease payments are apportioned between the finance charge and reduction of the outstanding liability. The finance charge is allocated to each period during the lease term so as to produce a constant periodic rate of on the remaining balance of the liability.

Operating leases - lessor

Operating lease revenue is recognised as revenue on a straight-line basis over the lease term.

Initial direct costs incurred in negotiating and arranging operating leases are added to the carrying amount of the leased asset and recognised as an expense over the lease term on the same basis as the lease revenue.

The aggregate cost of incentives is recognised as a reduction of rental revenue over the lease term on a straight-line basis.

The aggregate benefit of incentives is recognised as a reduction of rental expense over the lease term on a straight-line basis.

Income for leases is disclosed under revenue in statement of financial performance.

Operating leases - lessee

Operating lease payments are recognised as an expense on a straight-line basis over the lease term. The difference between the amounts recognised as an expense and the contractual payments are recognised as an operating lease asset or liability.

1.12 Inventories

Inventories are initially measured at cost except where inventories are acquired through a non-exchange transaction, then their costs are their fair value as at the date of acquisition.

Subsequently inventories are measured at the lower of cost and net realisable value.

Inventories are measured at the lower of cost and current replacement cost where they are held for;

- distribution at no charge or for a nominal charge; or
- consumption in the production process of goods to be distributed at no charge or for a nominal charge.

Net realisable value is the estimated selling price in the ordinary course of operations less the estimated costs of completion and the estimated costs necessary to make the sale, exchange or distribution.

Current replacement cost is the cost the municipality incurs to acquire the asset on the reporting date.

The cost of inventories comprises of all costs of purchase, costs of conversion and other costs incurred in bringing the inventories to their present location and condition.

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1.12 Inventories (continued)

The cost of inventories of items that are not ordinarily interchangeable and goods or services produced and segregated for specific projects is assigned using specific identification of the individual costs.

The cost of inventories is assigned using the first-in, first-out (FIFO) formula. The same cost formula is used for all inventories having a similar nature and use to the municipality.

When inventories are sold, the carrying amounts of those inventories are recognised as an expense in the period in which the related revenue is recognised. If there is no related revenue, the expenses are recognised when the goods are distributed, or related services are rendered. The amount of any write-down of inventories to net realisable value or current replacement cost and all losses of inventories are recognised as an expense in the period the write-down or loss occurs. The amount of any reversal of any write-down of inventories, arising from an increase in net realisable value or current replacement cost, are recognised as a reduction in the amount of inventories recognised as an expense in the period in which the reversal occurs.

1.13 Impairment of cash-generating assets

Cash-generating assets are assets used with the objective of generating a commercial return. Commercial return means that positive cash flows are expected to be significantly higher than the cost of the asset.

A cash-generating unit is the smallest identifiable group of assets used with the objective of generating a commercial return that generates cash inflows from continuing use that are largely independent of the cash inflows from other assets or groups of assets.

Recoverable amount of an asset or a cash-generating unit is the higher its fair value less costs to sell and its value in use.

Designation

At initial recognition, the municipality designates an asset as non-cash-generating, or an asset or cash-generating unit as cash-generating. The designation is made on the basis of the municipality's objective of using the asset.

The municipality designates an asset or a cash-generating unit as cash-generating when:

- its objective is to use the asset or a cash-generating unit in a manner that generates a commercial return; such that
- the asset or cash-generating unit will generate positive cash flows, from continuing use and its ultimate disposal, that are expected to be significantly higher than the cost of the asset.

An asset used with the objective of generating a commercial return and service delivery, is designated either as a cash-generating asset or non-cash-generating asset based on whether the municipality expects to use that asset to generate a commercial return. When it is not clear whether the objective is to use the asset to generate commercial return, the municipality designates the asset as a non-cash-generating asset and applies the accounting policy on Impairment of Non-cash-generating assets, rather than this accounting policy.

Identification

When the carrying amount of a cash-generating asset exceeds its recoverable amount, it is impaired.

The municipality assesses at each reporting date whether there is any indication that a cash-generating asset may be impaired. If any such indication exists, the entity estimates the recoverable amount of the asset.

Irrespective of whether there is any indication of impairment, the municipality also tests a cash-generating intangible asset with an indefinite useful life or a cash-generating intangible asset not yet available for use for impairment annually by comparing its carrying amount with its recoverable amount. This impairment test is performed at the same time every year. If an intangible asset was initially recognised during the current reporting period, that intangible asset was tested for impairment before the end of the current reporting period.

Value in use

Value in use of a cash-generating asset is the present value of the estimated future cash flows expected to be derived from the continuing use of an asset and from its disposal at the end of its useful life.

When estimating the value in use of an asset, the municipality estimates the future cash inflows and outflows to be derived from continuing use of the asset and from its ultimate disposal and the municipality applies the appropriate discount rate to those future cash flows.

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1.13 Impairment of cash-generating assets (continued)

Basis for estimates of future cash flows

In measuring value in use the municipality:

- base cash flow projections on reasonable and supportable assumptions that represent management's best estimate of the range of economic conditions that will exist over the remaining useful life of the asset. Greater weight is given to external evidence;
- base cash flow projections on the most recent approved financial budgets/forecasts, but excludes any estimated future cash inflows or outflows expected to arise from future restructuring's or from improving or enhancing the asset's performance. Projections based on these budgets/forecasts covers a maximum period of five years, unless a longer period can be justified; and
- estimate cash flow projections beyond the period covered by the most recent budgets/forecasts by extrapolating the projections based on the budgets/forecasts using a steady or declining growth rate for subsequent years, unless an increasing rate can be justified. This growth rate does not exceed the long-term average growth rate for the products, industries, or country or countries in which the entity operates, or for the market in which the asset is used, unless a higher rate can be justified.

Composition of estimates of future cash flows

Estimates of future cash flows include:

- projections of cash inflows from the continuing use of the asset;
- projections of cash outflows that are necessarily incurred to generate the cash inflows from continuing use of the asset (including cash outflows to prepare the asset for use) and can be directly attributed, or allocated on a reasonable and consistent basis, to the asset; and
- net cash flows, if any, to be received (or paid) for the disposal of the asset at the end of its useful life.

Estimates of future cash flows exclude:

- cash inflows or outflows from financing activities; and
- income tax receipts or payments.

The estimate of net cash flows to be received (or paid) for the disposal of an asset at the end of its useful life is the amount that the municipality expects to obtain from the disposal of the asset in an arm's length transaction between knowledgeable, willing parties, after deducting the estimated costs of disposal.

Discount rate

The discount rate is a pre-tax rate that reflects current market assessments of the time value of money, represented by the current risk-free rate of interest and the risks specific to the asset for which the future cash flow estimates have not been adjusted.

Recognition and measurement (individual asset)

If the recoverable amount of a cash-generating asset is less than its carrying amount, the carrying amount of the asset is reduced to its recoverable amount. This reduction is an impairment loss.

An impairment loss is recognised immediately in surplus or deficit.

Any impairment loss of a revalued cash-generating asset is treated as a revaluation decrease.

When the amount estimated for an impairment loss is greater than the carrying amount of the cash-generating asset to which it relates, the municipality recognises a liability only to the extent that is a requirement in the Standard of GRAP.

After the recognition of an impairment loss, the depreciation (amortisation) charge for the cash-generating asset is adjusted in future periods to allocate the cash-generating asset's revised carrying amount, less its residual value (if any), on a systematic basis over its remaining useful life.

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1.13 Impairment of cash-generating assets (continued)

Cash-generating units

If there is any indication that an asset may be impaired, the recoverable amount is estimated for the individual asset. If it is not possible to estimate the recoverable amount of the individual asset, the municipality determines the recoverable amount of the cash-generating unit to which the asset belongs (the asset's cash-generating unit).

If an active market exists for the output produced by an asset or group of assets, that asset or group of assets is identified as a cash-generating unit, even if some or all of the output is used internally. If the cash inflows generated by any asset or cash-generating unit are affected by internal transfer pricing, the municipality use management's best estimate of future price(s) that could be achieved in arm's length transactions in estimating:

- the future cash inflows used to determine the asset's or cash-generating unit's value in use; and
- the future cash outflows used to determine the value in use of any other assets or cash-generating units that are affected by the internal transfer pricing.

Cash-generating units are identified consistently from period to period for the same asset or types of assets, unless a change is justified.

The carrying amount of a cash-generating unit is determined on a basis consistent with the way the recoverable amount of the cash-generating unit is determined.

An impairment loss is recognised for a cash-generating unit if the recoverable amount of the unit is less than the carrying amount of the unit. The impairment is allocated to reduce the carrying amount of the cash-generating assets of the unit on a pro rata basis, based on the carrying amount of each asset in the unit. These reductions in carrying amounts are treated as impairment losses on individual assets.

In allocating an impairment loss, the entity does not reduce the carrying amount of an asset below the highest of:

- its fair value less costs to sell (if determinable);
- its value in use (if determinable); and
- zero.

The amount of the impairment loss that would otherwise have been allocated to the asset is allocated pro rata to the other cash-generating assets of the unit.

Where a non-cash-generating asset contributes to a cash-generating unit, a proportion of the carrying amount of that non-cash-generating asset is allocated to the carrying amount of the cash-generating unit prior to estimation of the recoverable amount of the cash-generating unit.

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1.13 Impairment of cash-generating assets (continued)

Reversal of impairment loss

The municipality assesses at each reporting date whether there is any indication that an impairment loss recognised in prior periods for a cash-generating asset may no longer exist or may have decreased. If any such indication exists, the entity estimates the recoverable amount of that asset.

An impairment loss recognised in prior periods for a cash-generating asset is reversed if there has been a change in the estimates used to determine the asset's recoverable amount since the last impairment loss was recognised. The carrying amount of the asset is increased to its recoverable amount. The increase is a reversal of an impairment loss. The increased carrying amount of an asset attributable to a reversal of an impairment loss does not exceed the carrying amount that would have been determined (net of depreciation or amortisation) had no impairment loss been recognised for the asset in prior periods.

A reversal of an impairment loss for a cash-generating asset is recognised immediately in surplus or deficit.

Any reversal of an impairment loss of a revalued cash-generating asset is treated as a revaluation increase.

After a reversal of an impairment loss is recognised, the depreciation (amortisation) charge for the cash-generating asset is adjusted in future periods to allocate the cash-generating asset's revised carrying amount, less its residual value (if any), on a systematic basis over its remaining useful life.

A reversal of an impairment loss for a cash-generating unit is allocated to the cash-generating assets of the unit pro rata with the carrying amounts of those assets. These increases in carrying amounts are treated as reversals of impairment losses for individual assets. No part of the amount of such a reversal is allocated to a non-cash-generating asset contributing service potential to a cash-generating unit.

In allocating a reversal of an impairment loss for a cash-generating unit, the carrying amount of an asset is not increased above the lower of:

- its recoverable amount (if determinable); and
- the carrying amount that would have been determined (net of amortisation or depreciation) had no impairment loss been recognised for the asset in prior periods.

The amount of the reversal of the impairment loss that would otherwise have been allocated to the asset is allocated pro rata to the other assets of the unit.

Redesignation

The redesignation of assets from a cash-generating asset to a non-cash-generating asset or from a non-cash-generating asset to a cash-generating asset only occur when there is clear evidence that such a redesignation is appropriate.

1.14 Impairment of non-cash-generating assets

Non-cash-generating assets are assets other than cash-generating assets.

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1.14 Impairment of non-cash-generating assets (continued)

Designation

At initial recognition, the municipality designates an asset as non-cash-generating, or an asset or cash-generating unit as cash-generating. The designation is made on the basis of the municipality's objective of using the asset.

The municipality designates an asset or a cash-generating unit as cash-generating when:

- its objective is to use the asset or a cash-generating unit in a manner that generates a commercial return; such that
- the asset or cash-generating unit will generate positive cash flows, from continuing use and its ultimate disposal, that are expected to be significantly higher than the cost of the asset.

The municipality designates an asset as non-cash-generating when its objective is not to use the asset to generate a commercial return but to deliver services.

An asset used with the objective of generating a commercial return and service delivery, is designated either as a cash-generating asset or non-cash-generating asset based on whether the municipality expects to use that asset to generate a commercial return. When it is not clear whether the objective is to use the asset to generate a commercial return, the municipality designates the asset as a non-cash-generating asset and applies this accounting policy, rather than the accounting policy on Impairment of Non-cash-generating assets.

Identification

When the carrying amount of a non-cash-generating asset exceeds its recoverable service amount, it is impaired.

The municipality assesses at each reporting date whether there is any indication that a non-cash-generating asset may be impaired. If any such indication exists, the municipality estimates the recoverable service amount of the asset.

Irrespective of whether there is any indication of impairment, the entity also tests a non-cash-generating intangible asset with an indefinite useful life or a non-cash-generating intangible asset not yet available for use for impairment annually by comparing its carrying amount with its recoverable service amount. This impairment test is performed at the same time every year. If an intangible asset was initially recognised during the current reporting period, that intangible asset was tested for impairment before the end of the current reporting period.

Value in use

Value in use of non-cash-generating assets is the present value of the non-cash-generating assets remaining service potential.

The present value of the remaining service potential of a non-cash-generating assets is determined using the following approach:

Depreciated replacement cost approach

The present value of the remaining service potential of a non-cash-generating asset is determined as the depreciated replacement cost of the asset. The replacement cost of an asset is the cost to replace the asset's gross service potential. This cost is depreciated to reflect the asset in its used condition. An asset may be replaced either through reproduction (replication) of the existing asset or through replacement of its gross service potential. The depreciated replacement cost is measured as the current reproduction or replacement cost of the asset, whichever is lower, less accumulated depreciation calculated on the basis of such cost, to reflect the already consumed or expired service potential of the asset.

The replacement cost and reproduction cost of an asset is determined on an "optimised" basis. The rationale is that the municipality would not replace or reproduce the asset with a like asset if the asset to be replaced or reproduced is an overdesigned or overcapacity asset. Overdesigned assets contain features which are unnecessary for the goods or services the asset provides. Overcapacity assets are assets that have a greater capacity than is necessary to meet the demand for goods or services the asset provides. The determination of the replacement cost or reproduction cost of an asset on an optimised basis thus reflects the service potential required of the asset.

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1.14 Impairment of non-cash-generating assets (continued)

Recognition and measurement

If the recoverable service amount of a non-cash-generating asset is less than its carrying amount, the carrying amount of the asset is reduced to its recoverable service amount. This reduction is an impairment loss.

An impairment loss is recognised immediately in surplus or deficit.

Any impairment loss of a revalued non-cash-generating asset is treated as a revaluation decrease.

When the amount estimated for an impairment loss is greater than the carrying amount of the non-cash-generating asset to which it relates, the entity recognises a liability only to the extent that is a requirement in the Standards of GRAP.

After the recognition of an impairment loss, the depreciation (amortisation) charge for the non-cash-generating asset is adjusted in future periods to allocate the non-cash-generating asset's revised carrying amount, less its residual value (if any), on a systematic basis over its remaining useful life.

Reversal of an impairment loss

The municipality assesses at each reporting date whether there is any indication that an impairment loss recognised in prior periods for a non-cash-generating asset may no longer exist or may have decreased. If any such indication exists, the municipality estimates the recoverable service amount of that asset.

An impairment loss recognised in prior periods for a non-cash-generating asset is reversed if there has been a change in the estimates used to determine the asset's recoverable service amount since the last impairment loss was recognised. The carrying amount of the asset is increased to its recoverable service amount. The increase is a reversal of an impairment loss. The increased carrying amount of an asset attributable to a reversal of an impairment loss does not exceed the carrying amount that would have been determined (net of depreciation or amortisation) had no impairment loss been recognised for the asset in prior periods.

A reversal of an impairment loss for a non-cash-generating asset is recognised immediately in surplus or deficit.

Any reversal of an impairment loss of a revalued non-cash-generating asset is treated as a revaluation increase.

After a reversal of an impairment loss is recognised, the depreciation (amortisation) charge for the non-cash-generating asset is adjusted in future periods to allocate the non-cash-generating asset's revised carrying amount, less its residual value (if any), on a systematic basis over its remaining useful life.

Redesignation

The redesignation of assets from a cash-generating asset to a non-cash-generating asset or from a non-cash-generating asset to a cash-generating asset only occur when there is clear evidence that such a redesignation is appropriate.

1.15 Employee benefits

Employee benefits are all forms of consideration given by an municipality in exchange for service rendered by employees.

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1.15 Employee benefits (continued)

Short-term employee benefits

Short-term employee benefits are employee benefits (other than termination benefits) that are due to be settled within twelve months after the end of the period in which the employees render the related service.

Short-term employee benefits include items such as:

- wages, salaries and social security contributions;
- short-term compensated absences (such as paid annual leave and paid sick leave) where the compensation for the absences is due to be settled within twelve months after the end of the reporting period in which the employees render the related employee service;
- bonus, incentive and performance related payments payable within twelve months after the end of the reporting period in which the employees render the related service; and
- non-monetary benefits (for example, medical care, and free or subsidised goods or services such as housing, cars and cellphones) for current employees.

When an employee has rendered service to the entity during a reporting period, the entity recognises the undiscounted amount of short-term employee benefits expected to be paid in exchange for that service:

- as a liability (accrued expense), after deducting any amount already paid. If the amount already paid exceeds the undiscounted amount of the benefits, the municipality recognises that excess as an asset (prepaid expense) to the extent that the prepayment will lead to, for example, a reduction in future payments or a cash refund; and
- as an expense, unless another Standard requires or permits the inclusion of the benefits in the cost of an asset.

The expected cost of compensated absences is recognised as an expense as the employees render services that increase their entitlement or, in the case of non-accumulating absences, when the absence occurs. The municipality measures the expected cost of accumulating compensated absences as the additional amount that the entity expects to pay as a result of the unused entitlement that has accumulated at the reporting date.

The entity recognises the expected cost of bonus, incentive and performance related payments when the municipality has a present legal or constructive obligation to make such payments as a result of past events and a reliable estimate of the obligation can be made. A present obligation exists when the entity has no realistic alternative but to make the payments.

Post-employment benefits: Defined contribution plans

Defined contribution plans are post-employment benefit plans under which an municipality pays fixed contributions into a separate entity (a fund) and will have no legal or constructive obligation to pay further contributions if the fund does not hold sufficient assets to pay all employee benefits relating to employee service in the current and prior periods.

When an employee has rendered service to the municipality during a reporting period, the municipality recognises the contribution payable to a defined contribution plan in exchange for that service:

- as a liability (accrued expense), after deducting any contribution already paid. If the contribution already paid exceeds the contribution due for service before the reporting date, the municipality recognises that excess as an asset (prepaid expense) to the extent that the prepayment will lead to, for example, a reduction in future payments or a cash refund; and
- as an expense, unless another Standard requires or permits the inclusion of the contribution in the cost of an asset.

Where contributions to a defined contribution plan do not fall due wholly within twelve months after the end of the reporting period in which the employees render the related service, they are discounted. The rate used to discount reflects the time value of money. The currency and term of the financial instrument selected to reflect the time value of money is consistent with the currency and estimated term of the obligation.

Moretele Local Municipality

Annual Financial Statements for the year ended 30 June 2024

1.15 Employee benefits (continued)

Post-employment benefits: Defined benefit plans

Defined benefit plans are post-employment benefit plans other than defined contribution plans.

Actuarial gains and losses comprise experience adjustments (the effects of differences between the previous actuarial assumptions and what has actually occurred) and the effects of changes in actuarial assumptions. In measuring its defined benefit liability the municipality recognises actuarial gains and losses in surplus or deficit in the reporting period in which they occur.

Assets held by a long-term employee benefit fund are assets (other than non-transferable financial instruments issued by the reporting entity) that are held by an entity (a fund) that is legally separate from the reporting entity and exists solely to pay or fund employee benefits and are available to be used only to pay or fund employee benefits, are not available to the reporting entity's own creditors (even in liquidation), and cannot be returned to the reporting entity, unless either:

- the remaining assets of the fund are sufficient to meet all the related employee benefit obligations of the plan or the reporting entity; or
- the assets are returned to the reporting entity to reimburse it for employee benefits already paid.

Current service cost is the increase in the present value of the defined benefit obligation resulting from employee service in the current period.

Interest cost is the increase during a period in the present value of a defined benefit obligation which arises because the benefits are one period closer to settlement.

Past service cost is the change in the present value of the defined benefit obligation for employee service in prior periods, resulting in the current period from the introduction of, or changes to, post-employment benefits or other long-term employee benefits. Past service cost may be either positive (when benefits are introduced or changed so that the present value of the defined benefit obligation increases) or negative (when existing benefits are changed so that the present value of the defined benefit obligation decreases). In measuring its defined benefit liability the entity recognises past service cost as an expense in the reporting period in which the plan is amended.

Plan assets comprise assets held by a long-term employee benefit fund and qualifying insurance policies.

The present value of a defined benefit obligation is the present value, without deducting any plan assets, of expected future payments required to settle the obligation resulting from employee service in the current and prior periods.

The return on plan assets is interest, dividends or similar distributions and other revenue derived from the plan assets, together with realised and unrealised gains or losses on the plan assets, less any costs of administering the plan (other than those included in the actuarial assumptions used to measure the defined benefit obligation) and less any tax payable by the plan itself.

The entity account not only for its legal obligation under the formal terms of a defined benefit plan, but also for any constructive obligation that arises from the entity's informal practices. Informal practices give rise to a constructive obligation where the entity has no realistic alternative but to pay employee benefits. An example of a constructive obligation is where a change in the entity's informal practices would cause unacceptable damage to its relationship with employees.

The amount recognised as a defined benefit liability is the net total of the following amounts:

- the present value of the defined benefit obligation at the reporting date;
- minus the fair value at the reporting date of plan assets (if any) out of which the obligations are to be settled directly;
- plus any liability that may arise as a result of a minimum funding requirement

The amount determined as a defined benefit liability may be negative (an asset). The entity measures the resulting asset at the lower of:

- the amount determined above; and
- the present value of any economic benefits available in the form of refunds from the plan or reductions in future contributions to the plan. The present value of these economic benefits is determined using a discount rate which reflects the time value of money.

Any adjustments arising from the limit above is recognised in surplus or deficit.

Moretele Local Municipality

Annual Financial Statements for the year ended 30 June 2024

1.15 Employee benefits (continued)

The entity determines the present value of defined benefit obligations and the fair value of any plan assets with sufficient regularity such that the amounts recognised in the annual financial statements do not differ materially from the amounts that would be determined at the reporting date.

The entity recognises the net total of the following amounts in surplus or deficit, except to the extent that another Standard requires or permits their inclusion in the cost of an asset:

- current service cost;
- interest cost;
- the expected return on any plan assets and on any reimbursement rights;
- actuarial gains and losses;
- past service cost;
- the effect of any curtailments or settlements; and
- the effect of applying the limit on a defined benefit asset (negative defined benefit liability).

The entity uses the Projected Unit Credit Method to determine the present value of its defined benefit obligations and the related current service cost and, where applicable, past service cost. The Projected Unit Credit Method (sometimes known as the accrued benefit method pro-rated on service or as the benefit/years of service method) sees each period of service as giving rise to an additional unit of benefit entitlement and measures each unit separately to build up the final obligation.

In determining the present value of its defined benefit obligations and the related current service cost and, where applicable, past service cost, an entity shall attribute benefit to periods of service under the plan's benefit formula. However, if an employee's service in later years will lead to a materially higher level of benefit than in earlier years, an entity shall attribute benefit on a straight-line basis from:

- the date when service by the employee first leads to benefits under the plan (whether or not the benefits are conditional on further service); until
- the date when further service by the employee will lead to no material amount of further benefits under the plan, other than from further salary increases.

Actuarial valuations are conducted on an annual basis by independent actuaries separately for each plan. The results of the valuation are updated for any material transactions and other material changes in circumstances (including changes in market prices and interest rates) up to the reporting date.

The entity recognises gains or losses on the curtailment or settlement of a defined benefit plan when the curtailment or settlement occurs. The gain or loss on a curtailment or settlement comprises:

- any resulting change in the present value of the defined benefit obligation; and
- any resulting change in the fair value of the plan assets.

Before determining the effect of a curtailment or settlement, the entity re-measures the obligation (and the related plan assets, if any) using current actuarial assumptions (including current market interest rates and other current market prices).

When it is virtually certain that another party will reimburse some or all of the expenditure required to settle a defined benefit obligation, the right to reimbursement is recognised as a separate asset. The asset is measured at fair value. In all other respects, the asset is treated in the same way as plan assets. In surplus or deficit, the expense relating to a defined benefit plan is [OR is not] presented as the net of the amount recognised for a reimbursement.

The entity offsets an asset relating to one plan against a liability relating to another plan when the entity has a legally enforceable right to use a surplus in one plan to settle obligations under the other plan and intends either to settle the obligations on a net basis, or to realise the surplus in one plan and settle its obligation under the other plan simultaneously.

Moretele Local Municipality

Annual Financial Statements for the year ended 30 June 2024

1.15 Employee benefits (continued)

Other post retirement obligations

The municipality provides post-retirement health care benefits, housing subsidies and gratuities upon retirement to some retirees.

The entitlement to post-retirement health care benefits is based on the employee remaining in service up to retirement age and the completion of a minimum service period. The expected costs of these benefits are accrued over the period of employment. Independent qualified actuaries carry out valuations of these obligations. The municipality also provides a gratuity and housing subsidy on retirement to certain employees. An annual charge to income is made to cover both these liabilities.

The amount recognised as a liability for other long-term employee benefits is the net total of the following amounts:

- the present value of the defined benefit obligation at the reporting date;
- minus the fair value at the reporting date of plan assets (if any) out of which the obligations are to be settled directly.

The municipality shall recognise the net total of the following amounts as expense or revenue, except to the extent that another Standard requires or permits their inclusion in the cost of an asset:

- current service cost;
- interest cost;
- the expected return on any plan assets and on any reimbursement right recognised as an asset;
- actuarial gains and losses, which shall all be recognised immediately;
- past service cost, which shall all be recognised immediately; and
- the effect of any curtailments or settlements.

1.16 Provisions and contingencies

Provisions are recognised when:

- the municipality has a present obligation as a result of a past event;
- it is probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation; and
- a reliable estimate can be made of the obligation.

The amount of a provision is the best estimate of the expenditure expected to be required to settle the present obligation at the reporting date.

Where the effect of time value of money is material, the amount of a provision is the present value of the expenditures expected to be required to settle the obligation.

The discount rate is a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the liability.

Where some or all of the expenditure required to settle a provision is expected to be reimbursed by another party, the reimbursement is recognised when, and only when, it is virtually certain that reimbursement will be received if the municipality settles the obligation. The reimbursement is treated as a separate asset. The amount recognised for the reimbursement does not exceed the amount of the provision.

Provisions are reviewed at each reporting date and adjusted to reflect the current best estimate. Provisions are reversed if it is no longer probable that an outflow of resources embodying economic benefits or service potential will be required, to settle the obligation.

Where discounting is used, the carrying amount of a provision increases in each period to reflect the passage of time. This increase is recognised as an interest expense.

A provision is used only for expenditures for which the provision was originally recognised.

Provisions are not recognised for future operating surplus (deficit).

If an municipality has a contract that is onerous, the present obligation (net of recoveries) under the contract is recognised and measured as a provision.

Moretele Local Municipality

Annual Financial Statements for the year ended 30 June 2024

1.16 Provisions and contingencies (continued)

A constructive obligation to restructure arises only when an entity:

- has a detailed formal plan for the restructuring, identifying at least:
 - the activity/operating unit or part of an activity/operating unit concerned;
 - the principal locations affected;
 - the location, function, and approximate number of employees who will be compensated for services being terminated;
 - the expenditures that will be undertaken; and
 - when the plan will be implemented; and
- has raised a valid expectation in those affected that it will carry out the restructuring by starting to implement that plan or announcing its main features to those affected by it.

A restructuring provision includes only the direct expenditures arising from the restructuring, which are those that are both:

- necessarily entailed by the restructuring; and
- not associated with the ongoing activities of the entity

No obligation arises as a consequence of the sale or transfer of an operation until the entity is committed to the sale or transfer, that is, there is a binding arrangement.

After their initial recognition contingent liabilities recognised in entity combinations that are recognised separately are subsequently measured at the higher of:

- the amount that would be recognised as a provision; and
- the amount initially recognised less cumulative amortisation.

Contingent assets and contingent liabilities are not recognised. Contingencies are disclosed in note 39.

A financial guarantee contract is a contract that requires the issuer to make specified payments to reimburse the holder for a loss it incurs because a specified debtor fails to make payment when due in accordance with the original or modified terms of a debt instrument.

Loan commitment is a firm commitment to provide credit under pre-specified terms and conditions.

The municipality recognises a provision for financial guarantees and loan commitments when it is probable that an outflow of resources embodying economic benefits and service potential will be required to settle the obligation and a reliable estimate of the obligation can be made.

Determining whether an outflow of resources is probable in relation to financial guarantees requires judgement. Indications that an outflow of resources may be probable are:

- financial difficulty of the debtor;
- defaults or delinquencies in interest and capital repayments by the debtor;
- breaches of the terms of the debt instrument that result in it being payable earlier than the agreed term and the ability of the debtor to settle its obligation on the amended terms; and
- a decline in prevailing economic circumstances (e.g. high interest rates, inflation and unemployment) that impact on the ability of entities to repay their obligations.

Where a fee is received by the municipality for issuing a financial guarantee and/or where a fee is charged on loan commitments, it is considered in determining the best estimate of the amount required to settle the obligation at reporting date. Where a fee is charged and the municipality considers that an outflow of economic resources is probable, the municipality recognises the obligation at the higher of:

- the amount determined using in the Standard of GRAP on Provisions, Contingent Liabilities and Contingent Assets; and
 - the amount of the fee initially recognised less, where appropriate, cumulative amortisation recognised in accordance with the Standard of GRAP on Revenue from Exchange Transactions.
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Moretele Local Municipality

Annual Financial Statements for the year ended 30 June 2024

1.16 Provisions and contingencies (continued)

Decommissioning, restoration and similar liability

Changes in the measurement of an existing decommissioning, restoration and similar liability that result from changes in the estimated timing or amount of the outflow of resources embodying economic benefits or service potential required to settle the obligation, or a change in the discount rate, is accounted for as follows:

If the related asset is measured using the cost model:

- changes in the liability is added to, or deducted from, the cost of the related asset in the current period.
- the amount deducted from the cost of the asset does not exceed its carrying amount. If a decrease in the liability exceeds the carrying amount of the asset, the excess is recognised immediately in surplus or deficit.
- if the adjustment results in an addition to the cost of an asset, the entity consider whether this is an indication that the new carrying amount of the asset may not be fully recoverable. If there is such an indication, the entity tests the asset for impairment by estimating its recoverable amount or recoverable service amount, and account for any impairment loss, in accordance with the accounting policy on impairment of assets as described in accounting policy 1.13 and 1.14.

The adjusted depreciable amount of the asset is depreciated over its useful life. Therefore, once the related asset has reached the end of its useful life, all subsequent changes in the liability is recognised in surplus or deficit as they occur.

The periodic unwinding of the discount is recognised in surplus or deficit as a finance cost as it occurs.

1.17 Commitments

Items are classified as commitments when an entity has committed itself to future transactions that will normally result in the outflow of cash.

Disclosures are required in respect of unrecognised contractual commitments.

Commitments for which disclosure is necessary to achieve a fair presentation should be disclosed in a note to the financial statements, if both the following criteria are met:

- Contracts should be non-cancellable or only cancellable at significant cost (for example, contracts for computer or building maintenance services); and
 - Contracts should relate to something other than the routine, steady, state business of the entity – therefore salary commitments relating to employment contracts or social security benefit commitments are excluded.
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Annual Financial Statements for the year ended 30 June 2024

1.18 Revenue from exchange transactions

Revenue is the gross inflow of economic benefits or service potential during the reporting period when those inflows result in an increase in net assets, other than increases relating to contributions from owners.

An exchange transaction is one in which the municipality receives assets or services, or has liabilities extinguished, and directly gives approximately equal value (primarily in the form of goods, services or use of assets) to the other party in exchange.

Fair value is the amount for which an asset could be exchanged, or a liability settled, between knowledgeable, willing parties in an arm's length transaction.

Measurement

Revenue is measured at the fair value of the consideration received or receivable, net of trade discounts and volume rebates.

The amount of revenue arising on a transaction which is statutory (non-contractual) in nature is usually measured by reference to the relevant legislation, regulation or similar means. The fee structure, tariffs or calculation basis specified in legislation, regulation or similar means is used to determine the amount of revenue that should be recognised. This amount represents the fair value, on initial measurement, of the consideration received or receivable for revenue that arises from a statutory (non-contractual) arrangement (see the accounting policy on Statutory Receivables).

Sale of goods

Revenue from the sale of goods is recognised when all the following conditions have been satisfied:

- the municipality has transferred to the purchaser the significant risks and rewards of ownership of the goods;
- the municipality retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;
- the amount of revenue can be measured reliably;
- it is probable that the economic benefits or service potential associated with the transaction will flow to the municipality; and
- the costs incurred or to be incurred in respect of the transaction can be measured reliably.

Rendering of services

When the outcome of a transaction involving the rendering of services can be estimated reliably, revenue associated with the transaction is recognised by reference to the stage of completion of the transaction at the reporting date. The outcome of a transaction can be estimated reliably when all the following conditions are satisfied:

- the amount of revenue can be measured reliably;
- it is probable that the economic benefits or service potential associated with the transaction will flow to the municipality;
- the stage of completion of the transaction at the reporting date can be measured reliably; and
- the costs incurred for the transaction and the costs to complete the transaction can be measured reliably.

When services are performed by an indeterminate number of acts over a specified time frame, revenue is recognised on a straight-line basis over the specified time frame unless there is evidence that some other method better represents the stage of completion. When a specific act is much more significant than any other acts, the recognition of revenue is postponed until the significant act is executed.

When the outcome of the transaction involving the rendering of services cannot be estimated reliably, revenue is recognised only to the extent of the expenses recognised that are recoverable.

Service revenue is recognised by reference to the stage of completion of the transaction at the reporting date. Stage of completion is determined by services performed to date as a percentage of total services to be performed.

Interest, royalties and dividends

Revenue arising from the use by others of entity assets yielding interest, royalties and dividends or similar distributions is recognised when:

- It is probable that the economic benefits or service potential associated with the transaction will flow to the municipality, and
 - The amount of the revenue can be measured reliably.
-

Moretele Local Municipality

Annual Financial Statements for the year ended 30 June 2024

1.18 Revenue from exchange transactions (continued)

Interest is recognised using the effective interest rate method for financial instruments, and using the nominal interest rate method for statutory receivables. Interest levied on transactions arising from exchange or non-exchange transactions is classified based on the nature of the underlying transaction.

Moretele Local Municipality

Annual Financial Statements for the year ended 30 June 2024

1.19 Revenue from non-exchange transactions

Non-exchange transactions are transactions that are not exchange transactions. In a non-exchange transaction, the municipality either receives value from another entity without directly giving approximately equal value in exchange, or gives value to another entity without directly receiving approximately equal value in exchange.

Recognition

An inflow of resources from a non-exchange transaction recognised as an asset is recognised as revenue, except to the extent that a liability is also recognised in respect of the same inflow.

As the municipality satisfies a present obligation recognised as a liability in respect of an inflow of resources from a non-exchange transaction recognised as an asset, it reduces the carrying amount of the liability recognised and recognises an amount of revenue equal to that reduction.

Measurement

Revenue from a non-exchange transaction is measured at the amount of the increase in net assets recognised by the municipality.

When, as a result of a non-exchange transaction, the municipality recognises an asset, it also recognises revenue equivalent to the amount of the asset measured at its fair value as at the date of acquisition, unless it is also required to recognise a liability. Where a liability is required to be recognised it will be measured as the best estimate of the amount required to settle the obligation at the reporting date, and the amount of the increase in net assets, if any, recognised as revenue. When a liability is subsequently reduced, because the taxable event occurs or a condition is satisfied, the amount of the reduction in the liability is recognised as revenue.

Receivables that arise from statutory (non-contractual) arrangements are initially measured in accordance with this accounting policy, as well as the accounting policy on Statutory Receivables. The entity applies the accounting policy on Statutory Receivables for the subsequent measurement, derecognition, presentation and disclosure of statutory receivables.

Taxes

The municipality recognises an asset in respect of taxes when the taxable event occurs and the asset recognition criteria are met.

Resources arising from taxes satisfy the definition of an asset when the municipality controls the resources as a result of a past event (the taxable event) and expects to receive future economic benefits or service potential from those resources. Resources arising from taxes satisfy the criteria for recognition as an asset when it is probable that the inflow of resources will occur and their fair value can be reliably measured. The degree of probability attached to the inflow of resources is determined on the basis of evidence available at the time of initial recognition, which includes, but is not limited to, disclosure of the taxable event by the taxpayer.

The taxable event for property tax is the passing of the date on which the tax is levied, or the period for which the tax is levied, if the tax is levied on a periodic basis.

Taxation revenue is determined at a gross amount. It is not reduced for expenses paid through the tax system.

Transfers

The municipality recognises an asset in respect of transfers when the transferred resources meet the definition of an asset and satisfy the criteria for recognition as an asset.

Transferred assets are measured at their fair value as at the date of acquisition.

Fines

Fines are recognised as revenue when the receivable meets the definition of an asset and satisfies the criteria for recognition as an asset.

Assets arising from fines are measured at the best estimate of the inflow of resources to the municipality.

Where the municipality collects fines in the capacity of an agent, the fine will not be revenue of the collecting entity.

Moretele Local Municipality

Annual Financial Statements for the year ended 30 June 2024

1.19 Revenue from non-exchange transactions (continued)

Gifts and donations, including goods in-kind

Gifts and donations, including goods in kind, are recognised as assets and revenue when it is probable that the future economic benefits or service potential will flow to the municipality and the fair value of the assets can be measured reliably.

1.20 Accounting by principals and agents

Identification

An agent is an entity that has been directed by another entity (a principal), through a binding arrangement, to undertake transactions with third parties on behalf of the principal and for the benefit of the principal.

A principal is an entity that directs another entity (an agent), through a binding arrangement, to undertake transactions with third parties on its behalf and for its own benefit.

A principal-agent arrangement results from a binding arrangement in which one entity (an agent), undertakes transactions with third parties on behalf, and for the benefit of, another entity (the principal).

Identifying whether an entity is a principal or an agent

When the municipality is party to a principal-agent arrangement, it assesses whether it is the principal or the agent in accounting for revenue, expenses, assets and/or liabilities that result from transactions with third parties undertaken in terms of the arrangement.

The assessment of whether the municipality is a principal or an agent requires the municipality to assess whether the transactions it undertakes with third parties are for the benefit of another entity or for its own benefit.

Binding arrangement

The municipality assesses whether it is an agent or a principal by assessing the rights and obligations of the various parties established in the binding arrangement.

Where the terms of a binding arrangement are modified, the parties to the arrangement re-assess whether they act as a principal or an agent.

Assessing which entity benefits from the transactions with third parties

The municipality is an agent when, in relation to transactions with third parties, all three of the following criteria are present:

- It does not have the power to determine the significant terms and conditions of the transaction.
- It does not have the ability to use all, or substantially all, of the resources that result from the transaction for its own benefit.
- It is not exposed to variability in the results of the transaction.

Where the municipality has been granted specific powers in terms of legislation to direct the terms and conditions of particular transactions, it is not required to consider the criteria of whether it does not have the power to determine the significant terms and conditions of the transaction, to conclude that is an agent. The municipality applies judgement in determining whether such powers exist and whether they are relevant in assessing whether the municipality is an agent.

Recognition

The municipality, as a principal, recognises revenue and expenses that arise from transactions with third parties in a principal-agent arrangement in accordance with the requirements of the relevant Standards of GRAP.

The municipality, as an agent, recognises only that portion of the revenue and expenses it receives or incurs in executing the transactions on behalf of the principal in accordance with the requirements of the relevant Standards of GRAP.

The municipality recognises assets and liabilities arising from principal-agent arrangements in accordance with the requirements of the relevant Standards of GRAP.

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1.21 Unauthorised expenditure

Unauthorised expenditure means:

- overspending of a vote or a main division within a vote; and
- expenditure not in accordance with the purpose of a vote or, in the case of a main division, not in accordance with the purpose of the main division.

All expenditure relating to unauthorised expenditure is recognised as an expense in the statement of financial performance in the year that the expenditure was incurred. The expenditure is classified in accordance with the nature of the expense, and where recovered, it is subsequently accounted for as revenue in the statement of financial performance.

1.22 Fruitless and wasteful expenditure

Fruitless expenditure means expenditure which was made in vain and would have been avoided had reasonable care been exercised.

All expenditure relating to fruitless and wasteful expenditure is recognised as an expense in the statement of financial performance in the year that the expenditure was incurred. The expenditure is classified in accordance with the nature of the expense, and where recovered, it is subsequently accounted for as revenue in the statement of financial performance.

1.23 Irregular expenditure

Irregular expenditure as defined in section 1 of the MFMA is expenditure other than unauthorised expenditure, incurred in contravention of or that is not in accordance with a requirement of any applicable legislation, including

- this Act; or
- the State Tender Board Act, 1968 (Act No. 86 of 1968), or any regulations made in terms of the Act; or
- any provincial legislation providing for procurement procedures in that provincial government

National Treasury circular no. 68 of 2013 which was issued in terms of sections 62(1)(d) of the MFMA requires the following (effective from 1 July 2013):

Irregular expenditure that was incurred and identified during the current financial and which was condoned before year end and/or before finalisation of the financial statements must also be recorded appropriately in the irregular expenditure register. In such an instance, no further action is also required with the exception of updating the note to the financial statements.

Irregular expenditure that was incurred and identified during the current financial year and for which condonement is being awaited at year end must be recorded in the irregular expenditure register. No further action is required with the exception of updating the note to the financial statements.

Where irregular expenditure was incurred in the previous financial year and is only condoned in the following financial year, the register and the disclosure note to the financial statements must be updated with the amount condoned.

Irregular expenditure that was incurred and identified during the current financial year and which was not condoned by the National Treasury or the relevant authority must be recorded appropriately in the irregular expenditure register. If liability for the irregular expenditure can be attributed to a person, a debt account must be created if such a person is liable in law. Immediate steps must thereafter be taken to recover the amount from the person concerned. If recovery is not possible, the accounting officer or accounting authority may write off the amount as debt impairment and disclose such in the relevant note to the financial statements. The irregular expenditure register must also be updated accordingly. If the irregular expenditure has not been condoned and no person is liable in law, the expenditure related thereto must remain against the relevant programme/expenditure item, be disclosed as such in the note to the financial statements and updated accordingly in the irregular expenditure register.

Irregular expenditure is expenditure that is contrary to the Municipal Finance Management Act (Act No.56 of 2003), the Municipal Systems Act (Act No.32 of 2000), and the Public Office Bearers Act (Act No. 20 of 1998) or is in contravention of the economic entity's supply chain management policy. Irregular expenditure excludes unauthorised expenditure. Irregular expenditure is accounted for as expenditure in the Statement of Financial Performance and where recovered, it is subsequently accounted for as revenue in the Statement of Financial Performance.

1.24 Segment information

A segment is an activity of an entity:

- that generates economic benefits or service potential (including economic benefits or service potential relating to transactions between activities of the same entity);
-

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Annual Financial Statements for the year ended 30 June 2024

1.24 Segment information (continued)

- whose results are regularly reviewed by management to make decisions about resources to be allocated to that activity and in assessing its performance; and
- for which separate financial information is available.

Reportable segments are the actual segments which are reported on in the segment report. They are the segments identified above or alternatively an aggregation of two or more of those segments where the aggregation criteria are met.

1.25 Budget information

The approved budget is prepared on an accrual basis and presented by economic classification linked to performance outcome objectives.

The approved budget covers the fiscal period from 2023/07/01 to 2024/06/30.

The annual financial statements and the budget are on the same basis of accounting therefore a comparison with the budgeted amounts for the reporting period have been included in the Statement of comparison of budget and actual amounts.

1.26 Related parties

A related party is a person or an entity with the ability to control or jointly control the other party, or exercise significant influence over the other party, or vice versa, or an entity that is subject to common control, or joint control.

Management are those persons responsible for planning, directing and controlling the activities of the municipality, including those charged with the governance of the municipality in accordance with legislation, in instances where they are required to perform such functions.

Close members of the family of a person are those family members who may be expected to influence, or be influenced by that person in their dealings with the entity.

The municipality is exempt from disclosure requirements in relation to related party transactions if that transaction occurs within normal supplier and/or client/recipient relationships on terms and conditions no more or less favourable than those which it is reasonable to expect the municipality to have adopted if dealing with that individual entity or person in the same circumstances and terms and conditions are within the normal operating parameters established by that reporting entity's legal mandate.

Where the municipality is exempt from the disclosures in accordance with the above, the municipality discloses narrative information about the nature of the transactions and the related outstanding balances, to enable users of the entity's financial statements to understand the effect of related party transactions on its annual financial statements.

1.27 Events after reporting date

Events after reporting date are those events, both favourable and unfavourable, that occur between the reporting date and the date when the financial statements are authorised for issue. Two types of events can be identified:

- those that provide evidence of conditions that existed at the reporting date (adjusting events after the reporting date); and
- those that are indicative of conditions that arose after the reporting date (non-adjusting events after the reporting date).

The municipality will adjust the amount recognised in the financial statements to reflect adjusting events after the reporting date once the event occurred.

The municipality will disclose the nature of the event and an estimate of its financial effect or a statement that such estimate cannot be made in respect of all material non-adjusting events, where non-disclosure could influence the economic decisions of users taken on the basis of the financial statements.

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Notes to the Annual Financial Statements

Figures in Rand	2024	2023
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2. New standards and interpretations

2.1 Standards and interpretations issued, but not yet effective

The entity has not applied the following standards and interpretations, which have been published and are mandatory for the entity's accounting periods beginning on or after 01 July 2024 or later periods:

GRAP 103 (as revised): Heritage Assets

Background

The Accounting Standards Board (the Board) completed its post-implementation review of the Standard of GRAP on Heritage Assets (GRAP 103) (hereafter referred to as "the review") in 2020. Based on the feedback received as part of the review, the Board agreed to reconsider certain principles in GRAP 103.

The objective of the project was to revise and clarify principles in GRAP 103 following feedback received from the review and actions agreed by the Board.

Key amendments to GRAP 103

The Board agreed that the definition of a heritage asset in GRAP 103 should be reconsidered to better align it with the legislative explanation of a heritage resource in the National Heritage Resources Act, 1999, and the classification by the South African Heritage Resources Agency.

The proposed definition focuses on assets that have "cultural significance" and defines a heritage asset as "an asset that has cultural significance, and is held indefinitely for the benefit of present and future generations". "Cultural significance" has also been defined and described in GRAP 103 based on legislation.

The characteristics displayed by heritage assets, and the range of assets that could be heritage assets, have also been aligned with legislation.

The amendments further relate to the Classification of dual purpose heritage assets, Determining a reliable value for a heritage asset, Protective rights imposed on heritage assets, Re-assessing if a reliable value becomes available subsequently, Aggregation of individually insignificant heritage assets, Impairment of heritage assets, Mandatory disclosures of heritage assets borrowed or on loan.

The effective date of these revisions have not yet been set.

The effective date of the standard is for years beginning on or after 01 April 2023.

The entity has adopted the standard for the first time in the 2023/2024 annual financial statements.

The impact of the standard is set out in note Changes in Accounting Policy.

Guideline: Guideline on the Application of Materiality to Financial Statements

The objective of this guideline: The objective of this Guideline is to provide guidance that will assist entities to apply the concept of materiality when preparing financial statements in accordance with Standards of GRAP. The Guideline aims to assist entities in achieving the overall financial reporting objective. The Guideline outlines a process that may be considered by entities when applying materiality to the preparation of financial statements. The process was developed based on concepts outlined in Discussion Paper 9 on Materiality – Reducing Complexity and Improving Reporting, while also clarifying existing principles from the Conceptual Framework for General Purpose Financial Reporting and other relevant Standards of GRAP. The Guideline includes examples and case studies to illustrate how an entity may apply the principles in the Guideline, based on specific facts presented.

It covers: Definition and characteristics of materiality, Role of materiality in the financial statements, Identifying the users of financial statements and their information needs, Assessing whether information is material, Applying materiality in preparing the financial statements, and Appendixes with References to the Conceptual Framework for General Purpose Financial Reporting and the Standards of GRAP & References to pronouncements used in the Guideline.

The guideline is encouraged to be used by entities.

Moretele Local Municipality

Notes to the Annual Financial Statements

2. New standards and interpretations (continued)

The entity expects to adopt the guideline for the first time in the 2098/2099 annual financial statements.

It is unlikely that the standard will have a material impact on the entity's annual financial statements.

GRAP 104 (as revised): Financial Instruments

Following the global financial crisis, a number of concerns were raised about the accounting for financial instruments. This included that (a) information on credit losses and defaults on financial assets was received too late to enable proper decision-making, (b) using fair value in certain instances was inappropriate, and (c) some of the existing accounting requirements were seen as too rules based. As a result, the International Accounting Standards Board[®] amended its existing Standards to deal with these issues. The IASB issued IFRS[®] Standard on Financial Instruments (IFRS 9) in 2009 to address many of the concerns raised. Revisions were also made to IAS[®] on Financial Instruments: Presentation and the IFRS Standard[®] on Financial Instruments: Disclosures. The IPSASB issued revised International Public Sector Accounting Standards in June 2018 so as to align them with the equivalent IFRS Standards.

The revisions better align the Standards of GRAP with recent international developments. The amendments result in better information available to make decisions about financial assets and their recoverability, and more transparent information on financial liabilities.

The most significant changes to the Standard affect:

- Financial guarantee contracts issued
- Loan commitments issued
- Classification of financial assets
- Amortised cost of financial assets
- Impairment of financial assets
- Disclosures

The effective date of the revisions is not yet set by the Minister of Finance.

The entity expects to adopt the revisions for the first time when the Minister sets the effective date for the revisions.

It is unlikely that the standard will have a material impact on the entity's annual financial statements.

Moretele Local Municipality

Annual Financial Statements for the year ended 30 June 2024

Notes to the Annual Financial Statements

Figures in Rand

3. Investment property

	2024			2023		
	Cost / Valuation	Accumulated depreciation and accumulated impairment	Carrying value	Cost / Valuation	Accumulated depreciation and accumulated impairment	Carrying value
Investment property	10 895 550	-	10 895 550	20 568 056	-	20 568 056

Reconciliation of investment property - 2024

	Opening balance	Fair value adjustments	Total
Investment property	20 568 056	(9 672 506)	10 895 550

Reconciliation of investment property - 2023

	Opening balance	Fair value adjustments	Total
Investment property	20 403 165	164 891	20 568 056

Pledged as security

No investment property has been pledged as security:

A register containing the information required by section 63 of the Municipal Finance Management Act is available for inspection at the registered office of the municipality.

Moretele Local Municipality

Annual Financial Statements for the year ended 30 June 2024

Notes to the Annual Financial Statements

Figures in Rand	2024	2023
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3. Investment property (continued)

Details of valuation

The effective date of the revaluations was Sunday, 30 June 2024. Fair valuations were performed by Engnet Solutions, who contracted an independent valuer, Mr Stefan Rudman, ND Real Estate (Property Valuations), who is registered with the Professional Valuers Council, Registration Number: 3693. Mr Stefan Rudman and Engnet Solutions are not connected to the municipality and have recent experience in location and category of the investment property being valued.

Based on the nature of the properties, different valuations methods were used. Various assumptions are used for valuation are used for valuating the properties and these valuation certificates are available for inspection at the municipality. These assumptions are based on current market conditions. All of the municipality's investment property is held, under freehold interest and no investment property had been pledged as security for any liabilities of the municipality.

There are no restrictions on the realisability of investment property or the remittance of revenue and proceeds of disposals. There are no contractual obligations on investment property.

Revenue from rental of investment property.

Rental revenue from investment property	178 351	172 730
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Moretele Local Municipality

Annual Financial Statements for the year ended 30 June 2024

Figures in Rand

4. Property, plant and equipment

	2024			2023		
	Cost / Valuation	Accumulated depreciation and accumulated impairment	Carrying value	Cost / Valuation	Accumulated depreciation and accumulated impairment	Carrying value
Land	47 298 661	-	47 298 661	47 298 661	-	47 298 661
Buildings	236 339 719	(99 320 656)	137 019 063	254 326 174	(69 177 286)	185 148 888
Furniture and fixtures	10 622 422	(5 721 312)	4 901 110	9 157 394	(5 100 958)	4 056 436
Motor vehicles	20 679 618	(6 304 506)	14 375 112	24 222 733	(8 862 148)	15 360 585
IT equipment	66 230 421	(43 185 256)	23 045 165	67 229 053	(37 928 387)	29 300 666
Infrastructure	1 442 954 389	(429 350 132)	1 013 604 257	1 356 968 861	(344 349 239)	1 012 619 622
Work in progress	298 681 493	(4 375 984)	294 305 509	247 534 997	-	247 534 997
Total	2 122 806 723	(588 257 846)	1 534 548 877	2 006 737 873	(465 418 018)	1 541 319 855

Moretele Local Municipality

Annual Financial Statements for the year ended 30 June 2024

Figures in Rand

4. Property, plant and equipment (continued)

Reconciliation of property, plant and equipment - 2024

	Opening balance	Additions loss	Disposals	Transfers	Depreciation	Impairment	Total
Land	47 298 661						47 298 661
Buildings	185 148 888	528 590	(13 217 326)	-	(9 567 851)	(25 873 238)	137 019 063
Furniture and fixtures	4 056 436	1 506 227	-	-	(661 553)	-	4 901 110
Motor vehicles	15 360 585	3 602 040	(2 417 495)	-	(2 170 018)	-	14 375 112
IT equipment	29 300 666	572 460	(66 600)	-	(6 761 361)	-	23 045 165
Infrastructure	1 012 619 622	-	-	85 985 527	(42 814 164)	(42 186 728)	1 013 604 257
Work-in-progress	247 534 997	137 132 023	-	(85 985 527)	-	(4 375 984)	294 305 509
	1 541 319 855	143 341 340	(15 701 421)	-	(61 974 947)	(72 435 950)	1 534 548 877

Moretele Local Municipality

Annual Financial Statements for the year ended 30 June 2024

Figures in Rand

4. Property, plant and equipment (continued)

Reconciliation of property, plant and equipment - 2023

	Opening balance	Additions	Disposals	Transfers	Depreciation	Impairment loss	Total
Land	47 298 661	-	-	-	-	-	47 298 661
Buildings	186 548 965	-	(2 898 630)	12 002 099	(9 776 714)	(726 832)	185 148 888
Furniture and fixtures	4 348 855	293 305	-	-	(585 724)	-	4 056 436
Motor vehicles	10 003 650	6 659 870	-	-	(1 302 935)	-	15 360 585
IT equipment	29 778 058	5 593 778	-	-	(6 071 170)	-	29 300 666
Infrastructure	985 181 804	-	(11 418 973)	84 224 769	(41 475 873)	(3 892 105)	1 012 619 622
Work-in-progress	208 959 560	141 051 947	-	(6 249 642)	(96 226 868)	-	247 534 997
	1 472 119 553	153 598 900	(14 317 603)	(6 249 642)	- (59 212 416)	(4 618 937)	1 541 319 855

Pledged as security

No Property, plant and equipment has been pledged as security.

Moretele Local Municipality

Annual Financial Statements for the year ended 30 June 2024

Notes to the Annual Financial Statements

Figures in Rand

	2024	2023
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4. Property, plant and equipment (continued)

Changes in accounting estimate

During the year ended 30 June 2024, there were no changes in useful life.

The effect of changes in useful lives which was done on 30 June 2023 has the following effect on the profit and loss:

Current year

Increase/ (Decrease) in depreciation expense in the current year:

Furniture and Office Equipment	-	(2 650)
IT Equipment	-	(9 365)
Motor Vehicles	-	(61 776)
Buildings	-	418 254
Infrastructure	-	22 488 958
	-	22 833 421

Future years

Decrease in depreciation expense in the future years:

Buildings	-	(550 738)
Infrastructure	-	(29 133 999)
	-	(29 684 737)

Property, plant and equipment in the process of being constructed or developed

Cumulative expenditure recognised in the carrying value of property, plant and equipment

Buildings	59 666 299	58 920 583
Infrastructure	234 639 209	188 614 414
	294 305 508	247 534 997

Age analysis of ongoing projects

In progress		Delayed	Contractor terminated	Halted	Total
1 year	27 909 234	-	-	-	- 27 909 234
3 years	113 542 007	-	-	10 983 871	124 525 878
5 years	-	30 429 374	-	-	- 30 429 374
> 5 years	-	28 634 280	60 044 184	22 762 558	111 441 022
	141 451 241	59 063 654	60 044 184	33 746 429	294 305 508

Expenditure incurred to repair and maintain property, plant and equipment

Expenditure incurred to repair and maintain property, plant and equipment included in Statement of Financial Performance

Community Assets		559 495	362 500
Buildings	2 197 977		1 424 398
Infrastructure	13 211 511		13 134 770
Motor Vehicles	1 137 588		1 036 905
Office Furniture and Equipment		15 000	864 135
	17 121 571		16 822 708

A register containing the information required by section 63 of the Municipal Finance Management Act is available for inspection at the registered office of the municipality.

Moretele Local Municipality

Annual Financial Statements for the year ended 30 June 2024

Figures in Rand

5. Intangible assets

2024			2023			
Cost / Valuation	Accumulated amortisation and accumulated impairment	Carrying value Valuation	Cost /	Accumulated amortisation and accumulated impairment	Carrying value	
Computer software, other	164 782	(139 651)	25 131	164 782	(84 573)	80 209

Reconciliation of intangible assets - 2024

	Opening balance	Amortisation	Total
Computer software, other	80 209	(55 078)	25 131

Reconciliation of intangible assets - 2023

	Opening balance	Amortisation	Total
Computer software, other	2 147 855	(2 067 646)	80 209

Pledged as security

There are no intangible assets pledged as security:

Intangible assets disposed

Fully amortised Intangible assets disposed as licences had expired had the following cost.

Total software disposed Cost - 20 501 096

Moretele Local Municipality

Annual Financial Statements for the year ended 30 June 2024

Figures in Rand

6. Heritage assets

2024				2023		
Cost / Valuation	Accumulated impairment losses	Carrying value Valuation	Cost /	Accumulated impairment losses	Carrying value	
Art Collections, antiquities and exhibits	206 303	-	206 303	206 303	-	206 303

Reconciliation of heritage assets 2024

					Opening balance Total	
Art Collections, antiquities and exhibits					206 303	206 303

Reconciliation of heritage assets 2023

					Opening balance Total	
Art Collections, antiquities and exhibits					206 303	206 303

7. Work in Progress: Inventory

Details

Public toilets distributed	13 073 520	34 005 791
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8. Operating lease asset (liability)

Current assets	65 529	49 913
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Moretele Local Municipality

Annual Financial Statements for the year ended 30 June 2024

Figures in Rand	2024	2023
8. Operating lease asset (liability) (continued)		
Minimum lease payments		
Within one year	59 810	106 845
In second to fifth year inclusive	279 114	239 241
Later than five years	-	99 684
	338 924	445 770

The Municipality currently has a rental agreement with Vodacom that expires in 2030.

9. Employee benefit obligations

Long service awards

Under the plan, a long service award is payable to employees under 10 years of continuous service, and every 5 years of continuous service from 10 years of service to 45 years of service. The provision is an estimate of the long service based on historical staff turnover.

The actuarial valuations of plan asset and present value of the defined benefit obligation were carried out by Xivoni Actuaries. The project unit credit funding method has been used to determine the past-service liabilities at the valuation date and the projected annual expense in the year following the valuation date.

Long service benefits are awarded in the form of a number of leave days awarded once an employee has completed a certain number of years in service. We have converted the awarded leave days to a percentage of annual salary by assuming there are 250 working days per year. The expected value of each employee's long service award is projected to the next interval by allowing for future salary growth. The accrued liability is determined on the basis that each employee's long service benefit accrues uniformly over the working life of an employee up to the end of the interval at which the benefit becomes payable. Further it is assumed that the current policy for awarding long service awards remains unchanged in the future.

The amounts recognised in the statement of financial position are as follows:

Carrying value		
Present value of the defined benefit obligation-wholly unfunded	(7 897 959)	(7 596 000)
Non-current liabilities	(7 897 959)	(7 356 000)
Current liabilities	(872 280)	(240 000)
	(8 770 239)	(7 596 000)

Changes in the present value of the long service award are as follows:

Opening balance	(7 596 000)	(6 996 000)
Benefits paid	240 767	576 000
Net expense recognised in the statement of financial performance	(1 415 006)	(1 176 000)
	(8 770 239)	(7 596 000)

Net expense recognised in the statement of financial performance

Current service cost	652 386	586 000
Interest cost	798 225	803 000
Actuarial (gains) losses	(35 605)	(213 000)
	1 415 006	1 176 000

Moretele Local Municipality

Annual Financial Statements for the year ended 30 June 2024

Figures in Rand

2024 2023

9. Employee benefit obligations (continued)

Key assumptions used

Assumptions used at the reporting date:

Consumer price inflation between nominal and	Difference	Difference between nominal and real yield curve	Difference between nominal and real yield curve
Normal salary increase rate	CPI +1%		CPI +1%
Discount rates used	Yield curve		Yield curve
Average retirement age	63		63
20% decrease in assumed level of withdrawal rates			
Accrued Liability		9 130 986	7 915 000
Current service cost		754 711	641 000
Interest cost		915 730	1 026 000
20% increase in assumed level of withdrawal rates:			
Accrued Liability		8 438 721	7 299 000
Current service cost		680 727	575 000
Interest cost		837 922	942 000
1% decrease in assumed level of salary inflation			
Accrued Liability		8 277 918	7 152 000
Current service cost		671 427	566 000
Interest cost		821 031	923 000
1% increase in assumed level of salary inflation			
Accrued Liability		9 306 463	8 079 000
Current service cost		764 179	650 000
Interest cost		934 218	1 048 000

10. Inventories

Consumable stores	132 027	222 792
Carrying value of inventories carried at fair value less costs to sell	132 027	222 792
Inventories recognised as an expense during the year	1 914 651	1 303 609

Inventory pledged as security

No inventory pledged as security.

9.1 Borehole water

Water inventory extracted from boreholes was assessed by management and the effect is insignificant to the financial statements of the Municipality. This was based on all the reservoirs maximum capacity and estimated price per kilolitre.

Moretele Local Municipality

Annual Financial Statements for the year ended 30 June 2024

Figures in Rand	2024	2023
11. Receivables from exchange transactions		
Accrued interest	1 976 294	1 387 679
Debtor on licence and permits	624 053	406 340
Consumer debtors - Water	12 565 953	17 184 343
Consumer debtors - Refuse	9 811 631	9 100 372
Consumer debtors - Interest and sundry	12 461 824	6 462 868
	37 439 755	34 541 602
12. Receivables from non-exchange transactions		
Consumer debtors - Rates	44 816 427	43 426 116
Statutory receivables included in receivables from non-exchange transactions above are as follows:		
Property rates	44 816 427	43 426 116
	44 816 427	43 426 116
Total receivables from non-exchange transactions		
	44 816 427	43 426 116
Statutory receivables general information		
Transaction(s) arising from statute		
Property rates are governed by the Municipal Property Rates Act which regulates the power of a municipality to value and rate immovable properties (that is, land and buildings) located within the boundaries of municipalities. The market value of the properties is determined by professional valuers who value the immovable property at an amount the property would have realised if sold on the open market.		
Determination of transaction amount		
Municipal property rates are the financial liabilities that each immovable property owner pays to the municipality where his/her immovable property (land and buildings) is located. The financial liabilities for property rates are calculated by multiplying the market value of immovable property (land plus buildings) by a cent amount in the rand that a municipal council has determined		
Interest or other charges levied/charged		
Interest on rates is calculated on accounts that are overdue and payable after 30 days. The interest is charged daily on outstanding amounts after 30 days.		
13. Consumer debtors disclosure		
Gross balances		
Consumer debtors - Rates	144 515 828	133 382 910
Consumer debtors - Water	277 463 554	254 081 873
Consumer debtors - Refuse	196 013 319	171 504 977
Consumer debtors - Interest and sundry	109 718 719	84 030 959
Debtor on licence and permits	624 053	406 340
Accrued interest	1 976 294	1 387 679
	730 311 767	644 794 738
Less: Allowance for impairment		
Consumer debtors - Rates	(99 699 401)	(89 956 794)
Consumer debtors - Water	(264 897 601)	(236 897 530)
Consumer debtors - Refuse	(186 201 688)	(162 404 605)
Consumer debtors - Interest and sundry	(97 256 895)	(77 568 091)
	(648 055 585)	(566 827 020)

Moretele Local Municipality

Annual Financial Statements for the year ended 30 June 2024

Figures in Rand	2024	2023
13. Consumer debtors disclosure (continued)		
Net balance		
Consumer debtors - Rates	44 816 427	43 426 116
Consumer debtors - Water	12 565 953	17 184 343
Consumer debtors - Refuse	9 811 631	9 100 372
Consumer debtors - Interest and sundry	12 461 824	6 462 868
Debtor on licence and permits	624 053	406 340
Accrued interest	1 976 294	1 387 679
	82 256 182	77 967 718

Moretele Local Municipality

Annual Financial Statements for the year ended 30 June 2024

Figures in Rand	2024	2023
13. Consumer debtors disclosure (continued)		
Summary of debtors by customer classification		
Residences		
Current (0 -30 days)	10 299 316	21 062 670
31 - 60 days	6 793 110	6 176 723
61 - 90 days	6 774 625	6 158 159
91 - 120 days	6 759 857	6 154 555
121 - 365 days	71 122 021	52 005 651
> 365 days	511 122 753	423 670 516
	612 871 682	515 228 274
Less: Allowance for impairment	(588 292 246)	(491 223 943)
	24 579 436	24 004 331
Commercial		
Current (0 -30 days)	260 366	4 177 969
31 - 60 days	139 154	374 782
61 - 90 days	138 895	374 548
91 - 120 days	138 649	374 433
121 - 365 days	1 712 160	2 519 125
> 365 days	16 769 675	18 586 669
	19 158 899	26 407 526
Less: Allowance for impairment	(12 558 321)	(14 435 277)
	6 600 578	11 972 249
National and provincial government		
Current (0 -30 days)	12 745 845	19 558 541
31 - 60 days	809 975	824 003
61 - 90 days	794 298	793 789
91 - 120 days	777 439	880 740
121 - 365 days	8 362 144	10 642 098
> 365 days	72 191 136	50 306 342
	95 680 837	83 005 513
Less: Allowance for impairment	(47 205 017)	(42 806 932)
	48 475 820	40 198 581
Indigent		
Current (0 -30 days)	1 769 603	1 439 298
31 - 60 days	613 106	827 403
61 - 90 days	954 560	825 634
91 - 120 days	951 808	823 477
121 - 365 days	4 459 983	4 318 929
> 365 days	919 689	10 126 128
	9 668 749	18 360 869
Less: Write off	(9 668 749)	(18 360 869)
	-	-
Total debtor past due but not impaired		
31 - 60 days	8 355 345	8 202 910
61 - 90 days	8 662 379	8 152 129
91 - 120 days	8 627 753	8 233 205
121 - 365 days	28 935 227	-
	54 580 704	24 588 244

Moretele Local Municipality

Annual Financial Statements for the year ended 30 June 2024

Figures in Rand	2024	2023
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13. Consumer debtors disclosure (continued)

Reconciliation of allowance for impairment

Balance at beginning of the year	566 827 021	464 832 662
Contributions to allowance	81 228 565	101 994 359
	648 055 586	566 827 021

14. Cash and cash equivalents

Cash and cash equivalents consist of:

Cash on hand	2 364	(8)
Bank balances	8 856 808	198 639 815
Short-term deposits	276 968 939	73 078 504
	285 828 111	271 718 311

The short term issuer default rating for ABSA bank is a B rating as per the Fitch Ratings.

The municipality had the following bank accounts

Account number / description	Bank statement balances			Cash book balances		
	30 June 2024	30 June 2023	30 June 2022	30 June 2024	30 June 2023	30 June 2022
ABSA Bank - Account type - Cheque	8 856 808	198 639 815	192 991 449	8 856 808	198 639 815	192 991 449
ABSA PRIME LINKED 9361865734	35 014 436	32 035 573	13 921 082	35 014 436	32 035 573	13 921 082
ABSA PRIME LINKED 9359270109	16 335 858	14 946 189	29 838 562	16 335 858	14 946 189	29 838 562
ABSA CALL 4079532472	140 814 171	26 030 165	6 663 274	140 814 171	26 030 165	6 663 274
ABSA FIXED 4089541558	84 804 474	66 577	13 092 274	84 804 474	66 577	13 092 274
Total	285 825 747	271 718 319	256 506 641	285 825 747	271 718 319	256 506 641

15. Unspent conditional grants and receipts

Unspent conditional grants and receipts comprises of:

Unspent conditional grants and receipts

Library Grant	770 058	770 058
Municipal Infrastructure Grant	8 357 519	93 324
North West Sport : Maubane Cultural Village	1 592	1 592
	9 129 169	864 974

Movement during the year

Balance at the beginning of the year	864 873	14 076 570
Additions during the year	8 357 519	-
Income recognition during the year	-	(13 211 697)
Roll-over denied	(93 223)	-
	9 129 169	864 873

Moretele Local Municipality

Annual Financial Statements for the year ended 30 June 2024

Figures in Rand	2024	2023
16. Payables from exchange transactions		
Trade payables	45 214 798	55 625 232
Payments received in advanced - contract in process	41 892 184	43 620 600
Retention	35 690 851	42 305 757
Trade payable -Accruals	9 928 121	14 579 584
Accrued leave pay	17 490 607	15 870 045
Accrued bonus	3 683 634	3 228 671
	153 900 195	175 229 889
Reconciliation of financial liabilities		
Trade payables	153 900 195	175 229 889
Accrued leave pay	(17 490 607)	(15 870 045)
Accrued bonus	(3 683 634)	(3 228 671)
	132 725 954	156 131 173
17. Payables from non-exchange		
Unallocated receipts	594 814	502 126
18. VAT payable		
Tax refunds payables	28 860 221	12 951 997
19. Revenue		
Rendering of services	6 404	7 933
Service charges	67 752 967	63 840 019
Rental of facilities and equipment	178 351	172 730
Sale of goods	490 611	705 454
Fair value adjustments	-	16 278 807
Operating income	106 223	86 641
Interest received -	44 985 635	33 100 609
Property rates	29 970 318	29 779 147
Actuarial gains/losses	35 605	213 000
Government grants & subsidies	600 305 758	618 540 127
Fines, Penalties and Forfeits	747 638	650 291
	744 579 510	763 374 758
The amount included in revenue arising from exchanges of goods or services are as follows:		
Service charges	67 752 967	63 840 019
Rendering of services	6 404	7 933
Rental of facilities and equipment	178 351	172 730
Sale of goods	490 611	705 454
Fair value adjustments	-	16 278 807
Operating income	106 223	86 641
Interest received - investment	44 985 635	33 100 609
	113 520 191	114 192 193

Moretele Local Municipality

Annual Financial Statements for the year ended 30 June 2024

Figures in Rand

	2024	2023
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19. Revenue (continued)

The amount included in revenue arising from non-exchange transactions is as follows:

Taxation revenue		
Property rates	29 970 318	29 779 147
Transfer revenue		
Government grants & subsidies	600 305 758	618 540 127
Fines, Penalties and Forfeits	747 638	650 291
	631 023 714	648 969 565

20. Service charges

Sale of water	39 214 848	37 087 114
Refuse removal	28 538 119	26 752 905
	67 752 967	63 840 019

The service charges represent fees levied by the municipality for the provisions of essential services which includes water supply and refuse removal, these charges are the primary.

21. Rental of facilities and equipment

Facilities and equipment		
Rental of facilities	178 351	172 730

This is income earned through leasing municipal facilities to individuals, businesses and communities.

22. Licence and permits

Licence and permits	747 638	650 291
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This is Income from licence discs collected by the Municipality on behalf of the Department of Traffic. The money collected goes into the bank account belonging to the Department of Traffic and the Municipality will receive 20% of the amounts collected.

23. Other revenue

Sale of goods	490 611	705 454
Fair value adjustment	-	16 278 807
Operating income	106 223	86 641
	596 834	17 070 902

24. Other income

Administrative handling and gym fees	62 614	20 309
Building plans approval	43 609	66 202
Sundry income	-	130
	106 223	86 641

Moretele Local Municipality

Annual Financial Statements for the year ended 30 June 2024

Figures in Rand	2024	2023
25. Interest received		
Interest received		
Bank	31 616 777	22 048 803
Interest charged on trade and other receivables	13 368 858	11 051 806
	44 985 635	33 100 609

The municipal positive liquidity allowed for a more effective cash flow management, resulting in an increased investment income.

26. Interest from non-exchange receivables

Interest - Property rates	3 375 278	3 463 739
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27. Property rates

Rates received

Residential	29 970 318	29 779 147
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The valuation roll is prepared in term of the municipal property rate Act and the valuation roll is valid for 5 years. Current valuation is valid until 30 June 2024.

Moretele Local Municipality

Annual Financial Statements for the year ended 30 June 2024

Figures in Rand	2024	2023
28. Government grants & subsidies		
Operating grants		
Equitable share	443 170 884	415 350 557
Expanded Public Works Programme Grant	2 713 000	1 998 000
Local Government Financial Management Grant	2 900 000	2 900 000
Municipal Disaster Relief Grant	-	200 000
Library Grant	1 036 000	990 955
North West Sport -Maubane Cultural Grant	-	115 408
LG Seta Grant	327 953	398 530
	450 147 837	421 953 450
Capital grants		
Municipal Infrastructure Grant	120 157 921	131 586 678
Water Supply Infrastructure Grant	30 000 000	64 999 999
	150 157 921	196 586 677
	600 305 758	618 540 127
Expanded Public Works Programme Grant		
Current-year receipts	2 713 000	1 998 000
Conditions met - transferred to revenue	(2 713 000)	(1 998 000)
	-	-
Conditions were met and the grant was transferred to revenue.		
Local Government Financial Management Grant		
Current-year receipts	2 900 000	2 900 000
Conditions met - transferred to revenue	(2 900 000)	(2 900 000)
	-	-
Conditions were met and the grant was transferred to revenue.		
Library Grant		
Balance unspent at beginning of year	770 059	769 014
Current-year receipts	1 036 000	992 000
Conditions met - transferred to revenue	(1 036 000)	(990 955)
	770 059	770 059
Conditions still to be met - remain liabilities (see note 15).		
Municipal Infrastructure Grant		
Balance unspent at beginning of year	93 884	13 190 556
Current-year receipts	128 516 000	131 680 000
Conditions met - transferred to revenue	(120 157 924)	(131 586 672)
Rollover denied and withheld from equitable share	(93 884)	(13 190 000)
	8 358 076	93 884
Conditions still to be met - remain liabilities (see note 15).		
North West Sport : Maubane Cultural Village		

Moretele Local Municipality

Annual Financial Statements for the year ended 30 June 2024

Figures in Rand	2024	2023
28. Government grants & subsidies (continued)		
Balance unspent at beginning of year	1 592	117 000
Conditions met - transferred to revenue	-	(115 408)
	1 592	1 592

Conditions still to be met - remain liabilities (see note 15).

Water services, Infrastructure grant (WSIG)

Current-year receipts	30 000 000	65 000 000
Conditions met - transferred to revenue	(30 000 000)	(65 000 000)
	-	-

Conditions were met and the grant was transferred to revenue.

Municipal Disaster Relief Grant

Current-year receipts	-	200 000
Conditions met - transferred to revenue	-	(200 000)
	-	-

Conditions were met and the grant was transferred to revenue.

Moretele Local Municipality

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Figures in Rand	2024	2023
29. Employee related costs		
Basic	102 090 791	93 238 784
Bonus	8 112 991	6 841 520
Medical aid - company contributions	8 147 585	7 466 867
UIF	541 558	529 043
Leave pay provision charge	1 620 562	573 984
Travel, motor car, accommodation, subsistence and other allowances	16 854 270	15 146 560
Overtime payments	113 159	998 007
Long-service awards	1 209 844	1 389 000
Acting allowances	-	728 332
Housing benefits and allowances	358 890	412 623
Social contributions -Bargaining Council	34 106	32 151
Telephone	1 926 488	1 739 356
Pension contribution	16 508 308	15 272 157
	157 518 552	144 368 384

Remuneration of Municipal Manager - S Ngwenya (1 July 2023 - 30 June 2024)

Basic Salary	1 058 012	914 752
Travel and cellphone allowance	344 117	333 291
Contributions to UIF, Medical and Pension Funds	2 125	2 125
	1 404 254	1 250 168

Remuneration of Chief Financial Officer B(Sathekge) (1 July 2023 to 30 June 2024)

Basic Salary	850 999	261 117
Housing Allowance	18 000	6 000
Travel and cellphone allowance	273 246	78 736
Contributions to UIF, Medical and Pension Funds	4 953	708
	1 147 198	346 561

The Chief Financial Officer worked at the Municipality for the whole in the current year. Last year she only worked for 4 months from 1 March 2023 to 30 June 2023.

Remuneration of Acting Chief Financial Officer (T Dire) (1 September 2022 - 28 February 2023)

Acting Allowance	-	33 147
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Remuneration of Chief Financial Officer (DB Klass) (1 July 2022 to 31 August 2022)

Basic Salary	-	142 963
Housing Allowance	-	3 000
Travel and cellphone allowance	-	39 368
Leave payment	-	120 571
Contributions to UIF, Medical and Pension Funds	-	354
	-	306 256

Remuneration of Infrastructure Development Services Director : Technical Services - (MP Molautsi) (1 July 2023 - 30 June 2024)

Basic Salary	768 950	-
Acting Allowance	-	10 198
Travel and cell phone allowance	245 283	-
Contributions to UIF, Medical and Pension Funds	2 125	-
	1 016 358	10 198

Moretele Local Municipality

Annual Financial Statements for the year ended 30 June 2024

Figures in Rand

29. Employee related costs (continued)

Remuneration of Director : Local Economic Development -TS Mohalanyane (1 July 2023 - 30 June 2024)

Basic Salary	778 559	704 096
Travel and cell phone allowance	258 131	247 695
Contributions to UIF, Medical and Pension Funds	6 899	2 125
	1 043 589	953 916

Community Development Services Acting Director (J Mathibe) (6 May 2024 - 30 June 2024)

Acting Allowance	20 827	-
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Remuneration of Director: Community Development - LD Lehari (1 July 2023 - 3 May 2024)

Basic salary	673 255	707 918
Travel and cellphone allowance	236 006	243 873
Contributions to UIF, Medical and Pension Funds	1 948	2 125
Leave payment	129 035	-
	1 040 244	953 916

Remuneration of Director: Corporate and Human Resources - PN Mahlo (1 July 2023 - 30 June 2024)

Basic salary	790 559	716 096
Travel and cellphone allowance	246 131	235 695
Contributions to UIF, Medical and Pension Funds	2 125	2 125
	1 038 815	953 916

30. Remuneration of councillors

Executive Major	988 011	916 137
Single Whip	753 360	698 200
Speaker	800 296	741 787
MPAC Chairperson	739 223	685 066
Exco Members	6 782 096	6 295 011
Councillors	13 193 360	12 219 654
	23 256 346	21 555 855

2024 Mayor	Basic Salary	Travel Allowance	Cellphone Allowance	Pension and medical aid	Total
MG Manyike	652 263	228 692	46 570	87 486	988 011

2024 Single Whip	Basic Salary	Travel Allowance	Cellphone Allowance	Pension and medical aid	Total
NK Mleta	469 654	171 518	46 570	65 618	753 360

2024 Speaker	Basic Salary	Travel Allowance	Cellphone Allowance	Pension and medical aid	Total
F Mapela	500 783	182 953	46 570	69 990	800 296

2024 Municipal Public Committee Accounts chairperson	Basic Salary	Travel Allowance	Cellphone Allowance	Pension and medical aid	Total
MD Kodisang	460 282	168 072	46 570	64 299	739 223

Moretele Local Municipality

Annual Financial Statements for the year ended 30 June 2024

Figures in Rand					2024	2023
30. Remuneration of councillors (continued)						
2024 Exco Members	Basic Salary	Travel Allowance	Cellphone Allowance	Pension and medical aid	Total	
VK Maluleka	469 654	171 518	46 570	65 618	753 360	755 216
MM Moetji	469 654	171 518	46 570	65 618	753 360	
J Macheke	469 654	171 518	46 570	65 618	753 360	
FM Tsoku	469 654	171 518	46 570	65 618	753 360	
MG Molefe	469 654	171 518	46 570	65 618	753 360	
CM Shai	469 654	171 518	46 570	65 618	753 360	
SL Ndllovu	469 654	171 518	46 570	65 618	753 360	
RC Pete	469 654	171 518	46 570	65 618	753 360	
MV Mphaphudi	469 654	171 518	46 570	65 618	753 360	
	4 226 886	1 543 662	419 130	592 418	6 782 096	

Moretele Local Municipality

Annual Financial Statements for the year ended 30 June 2024

Figures in Rand	2024		2023		
30. Remuneration of councillors (continued)					
2024 Councillors					
	Basic Salary	Travel Allowance	Cellphone Allowance	Pension and medical aid	Total
PS Letlhabi	200 327	72 373	46 570	28 472	347 742
PM Mabena	200 327	72 373	46 570	27 694	346 964
MC Moatshe	200 327	72 373	46 570	28 472	347 742
D Sono	200 327	72 373	46 570	28 472	347 742
S Nkwana	200 327	72 373	46 570	28 472	347 742
RC Lekalakala	200 327	72 373	46 570	28 472	347 742
SJ Modisa	200 327	72 373	46 570	27 694	346 964
RME Kutumela	200 327	72 373	46 570	27 694	346 964
EL Moselane	200 327	72 373	46 570	28 472	347 742
SA Kutumela	200 327	72 373	46 570	28 472	347 742
DBS Mbekwa	200 327	72 373	46 570	28 472	347 742
OM Mamabolo	189 777	68 235	43 899	25 372	327 283
DD Nkutshweu	200 327	72 373	46 570	11 610	330 880
TN Skosana	200 327	72 373	46 570	27 694	346 964
PK Letlape	200 327	72 373	46 570	27 694	346 964
LF Modise	200 327	72 373	46 570	27 694	346 964
ML Mosane	200 327	72 373	46 570	27 694	346 964
DK Motlhasedi	200 327	72 373	46 570	27 694	346 964
AI Zimba	200 327	72 372	46 570	27 694	346 963
SM Ndlala	9 792	-	-	-	9 792
AD Tlhabane	200 327	72 372	46 570	27 694	346 963
JM Motaung	200 327	72 372	46 570	27 694	346 963
DS Sethole	200 327	72 372	46 570	2 322	321 591
FV Mashaba	200 327	72 372	46 570	-	319 269
GKT Mamadi	200 327	72 372	46 570	27 694	346 963
S Chauke	200 327	72 372	46 570	27 694	346 963
TM Sithole	200 327	72 372	46 570	27 694	346 963
PM Letebele	200 327	72 372	46 570	27 694	346 963
EKM Selepane	200 327	72 372	46 570	27 694	346 963
JK Baloyi	101 155	33 482	21 466	-	156 103
JD Mathimbi	200 327	72 372	46 570	27 694	346 963
ND Langa	187 813	72 372	46 570	-	306 755
MG Baloyi	200 327	72 372	46 570	27 694	346 963
MA Monaheng	200 327	72 372	46 570	28 472	347 741
BL Sithole	200 327	72 372	46 570	-	319 269
MJ Kau	9 792	-	-	-	9 792
KJ Molefe	200 327	72 372	46 570	28 472	347 741
ST Motshegoa	200 327	72 372	46 570	27 694	346 963
S Mashele	107 486	35 964	23 068	-	166 518
ED Segona	200 327	72 372	46 570	23 220	342 489
TL Sekhaolela	187 813	72 372	46 570	-	306 755
TJ Mosetlhe	77 368	30 340	19 585	-	127 293
SL Mashele	48 531	19 032	12 285	-	79 848
	7 730 645	2 792 462	1 796 823	873 430	13 193 360
2023 Mayor					
	Basic Salary	Travel Allowance	Cellphone Allowance	Pension and medical aid	Total
MG Manyike	565 260	221 676	44 400	84 801	916 137
2023 Single Whip					
	Basic Salary	Travel Allowance	Cellphone Allowance	Pension and medical aid	Total
NK Mleta	423 948	166 248	44 400	63 604	698 200

Moretele Local Municipality

Annual Financial Statements for the year ended 30 June 2024

Figures in Rand			2024	2023	
30. Remuneration of councillors (continued)					
2023 Speaker	Basic Salary	Travel Allowance	Cellphone Allowance	Pension and medical aid	Total
F Mapela	452 208	177 336	44 400	67 843	741 787
2023 Municipal Public Committee Accounts chairperson	Basic Salary	Travel Allowance	Cellphone Allowance	Pension and medical aid	Total
MD Kodisang	415 428	162 912	44 400	62 326	685 066
2023 Exco Members	Basic Salary	Travel Allowance	Cellphone Allowance	Pension and medical aid	Total
VK Maluleka	423 948	166 248	44 400	74 815	709 411
MM Moetji	423 948	166 248	44 400	63 604	698 200
J Macheke	423 948	166 248	44 400	63 604	698 200
FM Tsoku	423 948	166 248	44 400	63 604	698 200
MG Molefe	423 948	166 248	44 400	63 604	698 200
CM Shai	423 948	166 248	44 400	63 604	698 200
SL Ndlovu	423 948	166 248	44 400	63 604	698 200
RC Pete	423 948	166 248	44 400	63 604	698 200
MV Mphaphudi	423 948	166 248	44 400	63 604	698 200
	3 815 532	1 496 232	399 600	583 647	6 295 011

Moretele Local Municipality

Annual Financial Statements for the year ended 30 June 2024

Figures in Rand	2024		2023		
30. Remuneration of councillors (continued)					
2023 Councillors	Basic Salary	Travel Allowance	Cellphone Allowance	Pension and medical aid	Total
PS Letlhabi	178 884	70 152	44 400	31 568	325 004
PM Mabena	178 884	70 152	44 400	26 844	320 280
MC Moatshe	178 884	70 152	44 400	31 568	325 004
D Sono	178 884	70 152	44 400	31 568	325 004
S Nkwana	178 884	70 152	44 400	31 568	325 004
RC Lekalakala	178 884	70 152	44 400	31 568	325 004
SJ Modisa	178 884	70 152	44 400	26 844	320 280
RME Kutumela	178 884	70 152	44 400	30 781	324 217
EL Moselane	178 884	70 152	44 400	31 568	325 004
SA Kutumela	178 884	70 152	44 400	31 568	325 004
DBS Mbekwa	178 884	70 152	44 400	31 568	325 004
OM Mamabolo	178 884	70 152	44 400	26 844	320 280
DD Nkutshweu	178 884	70 152	44 400	-	293 436
TN Skosana	178 884	70 152	44 400	22 370	315 806
PK Letlape	178 884	70 152	44 400	26 844	320 280
LF Modise	178 884	70 152	44 400	26 844	320 280
ML Mosane	178 884	70 152	44 400	26 844	320 280
DK Motlhasedi	178 884	70 152	44 400	26 844	320 280
AI Zimba	178 884	70 152	44 400	26 844	320 280
AD Tlhabane	178 884	70 152	44 400	26 844	320 280
JM Motaung	178 884	70 152	44 400	26 844	320 280
DS Sethole	178 884	70 152	44 400	-	293 436
FV Mashaba	178 884	70 152	44 400	-	293 436
GKT Mamadi	178 884	70 152	44 400	26 844	320 280
S Chauke	178 884	70 152	44 400	8 948	302 384
TM Sithole	178 884	70 152	44 400	26 844	320 280
PM Letebele	178 884	70 152	44 400	26 844	320 280
EKM Selepane	178 884	70 152	44 400	26 844	320 280
JK Baloyi	178 884	70 152	44 400	-	293 436
JD Mathimbi	178 884	70 152	44 400	26 844	320 280
ND Langa	14 907	5 846	3 700	-	24 453
MG Baloyi	178 884	70 152	44 400	22 370	315 806
MA Monaheng	178 884	70 152	44 400	31 568	325 004
BL Sithole	178 884	70 152	44 400	-	293 436
KJ Molefe	178 884	70 152	44 400	31 568	325 004
ST Motshegoa	178 884	70 152	44 400	26 844	320 280
S Mashela	178 884	70 152	44 400	-	293 436
ED Segona	178 884	70 152	44 400	-	293 436
TL Sekhaolela	14 907	5 846	3 700	-	24 453
SM Ndlala	134 163	52 614	33 300	20 133	240 210
MJ Kau	134 163	52 614	33 300	23 676	243 753
	6 916 848	2 712 544	1 716 800	873 462	12 219 654

Councillors are remunerated in terms of the public office bearers act as gazetted by the MEC responsible for local government

31. Depreciation and amortisation

Property, plant and equipment	61 974 947	59 212 418
Amortisation of Intangible assets	55 078	2 067 646
	62 030 025	61 280 064

Moretele Local Municipality

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Figures in Rand	2024	2023
32. Impairment loss		
Impairments		
Property, plant and equipment	72 435 950	4 618 937
Trade and other receivables	81 228 565	101 994 359
	153 664 515	106 613 296
33. Finance costs		
Bank	493 088	1 216 706
34. Bulk purchases		
Water	49 060 126	59 347 514
Material losses		
Purchased during the year	4 455 500	5 798 700
Sold during the year	(3 383 507)	(3 227 773)
Unaccounted - Normal distribution losses - % water (2024 -21%) (2023 - 7%)	1 071 993	2 570 927
Kilo litres	956 054	407 333
Loss (R): At cost	11 080 660	4 206 289
35. Contracted services		
Specialist Services	638 220	494 000
Outsourced Services		
Business and Advisory	13 607 930	11 676 858
Hygiene Services	38 002 411	28 178 844
Security Services	39 838 494	33 652 415
Consultants and Professional Services		
Business and Advisory	52 571 019	46 843 246
Infrastructure and Planning	26 217	57 600
Laboratory Services	9 178 279	9 101 594
Legal Cost	5 349 881	3 721 212
Contractors		
Maintenance of Buildings and Facilities	2 201 037	1 424 398
Maintenance of Equipment	382 170	2 360
Maintenance of Unspecified Assets	14 538 364	21 645 592
	176 334 022	156 798 119

Moretele Local Municipality

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Figures in Rand	2024	2023
36. General expenses		
Auditors remuneration	5 928 322	5 858 506
Bank charges	210 094	186 090
Skills Development Fund Levy	1 449 628	1 326 641
Travel and subsistence	1 908 902	2 249 418
Operating Lease	305 114	976 369
Mayoral Outreach Programmes	6 337 384	5 264 037
Fines and penalties	763 818	447 089
Catering	1 157 262	53 306
Insurance	5 494 959	4 016 434
IT expenses	2 750	33 370
Promotions and sponsorships	412 933	318 985
Magazines, books and periodicals	219 540	233 846
Fuel and oil	5 519 933	3 917 183
Postage and courier	-	1 600
Royalties and license fees	200 461	111 904
Subscriptions and membership fees	30 233	2 088 208
Telephone and fax	4 399 911	4 433 970
Travel - local	776 122	4 913 762
Utilities	15 593 355	13 793 996
LED projects	3 555 341	-
Conference and seminars	81 961	26 500
Public relations	429 900	679 530
Indigent relief	7 773 479	7 647 538
Stipends	9 663 928	8 154 702
Other expenses	5 531 473	4 275 704
	77 746 803	71 008 688
37. Cash generated from operations		
(Deficit) surplus	(2 179 536)	77 855 593
Adjustments for:		
Depreciation and amortisation	62 030 025	65 899 001
Gain on sale of assets and liabilities	15 701 421	14 317 604
PPE impairment	72 435 950	-
Fair value adjustments	9 672 506	(3 589 263)
Debt impairment	81 228 565	101 994 359
Bad debts written off	9 668 750	4 477 719
Movements in operating lease assets and accruals	(15 161)	-
Movements in retirement benefit assets and liabilities	1 174 239	600 000
Other non-cash items	(34 278)	-
Other receivables from exchange	(588 616)	-
Changes in working capital:		
Inventories	90 765	(101)
Receivables from exchange transactions	(93 206 852)	(91 398 691)
Other receivables from exchange	-	(1 076 983)
Other receivables from non-exchange transactions	(1 390 311)	3 193 095
Prepayments	(71 739)	(478 261)
Payables from exchange transactions	(19 057 287)	24 291 341
VAT	15 908 224	(544 279)
Payables from (non-exchange)	92 688	(3 754 193)
Unspent conditional grants and receipts	8 264 195	(13 211 595)
Operating lease assets and accruals	-	33 557
Public toilets inventory	-	4 682 527
Consumer deposits	-	(30 476)
	159 723 548	183 260 954

Moretele Local Municipality

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Figures in Rand	2024	2023
38. Commitments		
Authorised capital expenditure		
Already contracted for but not provided for		
• Approved and contracted for	49 234 911	107 862 247
Total capital commitments		
Already contracted for but not provided for	49 234 911	107 862 247
Authorised operational expenditure		
Already contracted for but not provided for		
• Approved and contracted for	150 716 377	76 852 016
Total operational commitments		
Already contracted for but not provided for	150 716 377	76 852 016
Total commitments		
Total commitments		
Authorised capital expenditure	49 234 911	107 862 247
Authorised operational expenditure	150 716 377	76 852 016
	199 951 288	184 714 263

This committed expenditure relates to capital projects and operations and will be financed by existing cash resources, internally generated funds and government grants.

Moretele Local Municipality

Annual Financial Statements for the year ended 30 June 2024

Figures in Rand

39. Contingencies

The table below sets out the contingent liabilities at year end with the maximum potential liability to the municipality.

Contingent liabilities incurred relating to interests in other entities

Contingent Liabilities	Nature	2024	2023
Bathini Security Services-Civil Matter (Against)- Matter still pending in court with possibility of liability	MLM filed its plea way back in 2009 which counter claim as a result of theft of MLM poperties (Mmmakaunyane/ Makapanstad Stadium.	421 061	421 061
Bokosi Projects - Civil Matter (Against)	The possibility of reimbursement Contractor did not complete his snag list and MLM disputed claims to snag list.	6 404 050	6 404 050
Chachaoka Management Project - Civil Matter (Against) Matter still pending in Court	Chachaoka Management instituted legal action based on a 2013 tender which was awarded to another bidder. There is a possibility of reimbursement.	6 450 000	6 450 000
Khoza M - Civil matter (Against) - Matter still pending in Court	Plaintiff's Attorney of record withdrew from their matter following unsuccessful application for summary judgement in 2018. There possibility of reimbursement is unknown at the reporting date.	10 000 000	10 000 000
Thomo Mphela Projects t/a Kago consulting engineers	This contract relates to the building where there was under- performance by the contractor and the contractor claims liability for the commitment based on the contract value.	9 500 000	15 000 000
T Nxumalo v MLM	Employee was dismissed for forging his superior's signature. CCMA ruled in favour of MLM, the employee applied for a review of the award	1 500 000	1 500 000
Mabotwane Security Services v MLM Diges	Claim for unpaid invoices Supplier is suing the municipality for the cessation amount that was not paid	1 192 410 1 932 987	1 000 000 -
		- 37 400 508	40 775 111

Other contingent liabilities

Municipality has furthermore a contingent liability relating to possible fines or penalties that could be incur due to illegal dumping by the community, currently taking place on land owned by them Motla . A possible obligation exists for the rehabilitation of the same land.

Contingent assets

Sizwe Auctions / MLM, Claim for damages against Sizwe Auctions, Pending at Pretoria High Court.	3 515 057	3 515 057
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Moretele Local Municipality

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Figures in Rand

2024 2023

40. Related parties

Relationships	
Accounting officer	Refer to Accounting Officer's Responsibilities and Approvals Report
Members of key management remuneration	Refer to note 29
Councillors	Refer to note 30
Councillor arrear balances	Refer to note 47

41. Prior-year adjustments

Presented below are those items contained in the statement of financial position, statement of financial performance and cash flow statement that have been affected by prior-year adjustments:

Statement of financial position

2023

	Note	As previously reported	Correction of error	Restated
Inventories		222 792	-	222 792
Operating lease asset		49 913	-	49 913
Trade and other receivables from exchange transactions		34 541 602	-	34 541 602
Trade and other receivables from non-exchange transactions		43 426 116	-	43 426 116
Prepayments	[a]	-	478 261	478 261
Cash and cash equivalents		271 718 311	-	271 718 311
Investment property	[b]	18 739 571	1 828 485	20 568 056
Property, plant and equipment	[c]	1 257 370 000	283 949 855	1 541 319 855
Intangible assets	[d]	3 225 025	(3 144 816)	80 209
Heritage assets		206 303	-	206 303
Payables from exchange transactions	[e]	(173 027 647)	(2 202 243)	(175 229 890)
Payables from non exchange transactions		(502 126)	-	(502 126)
VAT payable	[f]	(12 935 743)	(16 254)	(12 951 997)
Employee benefit obligation : short term		(240 000)	-	(240 000)
Unspent conditional grants and receipts		(864 974)	-	(864 974)
Employee benefit obligation : long term		(7 356 000)	-	(7 356 000)
Accumulated Surplus		(1 434 573 143)	(280 893 288)	(1 715 466 431)

Statement of financial performance

Moretele Local Municipality

Annual Financial Statements for the year ended 30 June 2024

Figures in Rand		2024	2023		
41. Prior-year adjustments (continued)					
2023					
	Note	As previously reported 63	Correction of error	Re-classification	Restated
Service charges		840 019	-	-	63 840 019
Rendering of services		7 933	-	-	7 933
Rental of facilities and equipment		172 730	-	-	172 730
Sale of goods		705 454	-	-	705 454
Fair value adjustments		16 278 807	-	-	16 278 807
Operating income		86 641	-	-	86 641
Interest received	[r]	36 564 348	-	(3 463 739)	33 100 609
Actuarial gains		213 000	-	-	213 000
Property rates		29 779 147	-	-	29 779 147
Interest - Property rates	[r]	-	-	3 463 739	3 463 739
Government grants and subsidies		618 141 597	-	398 530	618 540 127
Fines, penalties and forfeits	[s]	650 291	-	(650 291)	-
Licence and permits	[s]	-	-	650 291	650 291
Employee related costs		(144 368 384)	-	-	(144 368 384)
Remuneration of councillors		(21 555 866)	-	-	(21 555 866)
Depreciation and amortisation	[h]	(103 508 618)	42 228 554	-	(61 280 064)
Reversal of Impairments (Impairment loss)	[i]	(106 578 423)	(34 873)	-	(106 613 296)
Finance costs		(1 216 706)	-	-	(1 216 706)
Bad debts written off		(4 477 719)	-	-	(4 477 719)
Bulk purchases		(59 347 514)	-	-	(59 347 514)
Contracted services	[j]	(139 537 735)	(10 948 837)	(6 311 549)	(156 798 121)
Fair value adjustment	[l]	-	(12 689 544)	-	(12 689 544)
Loss on disposal of assets and liabilities	[k]	(7 950 591)	(6 367 013)	-	(14 317 604)
Public toilets distributed	[m]	(33 932 881)	(72 910)	-	(34 005 791)
Inventory consumed		(1 303 609)	-	-	(1 303 609)
General expenses	[q]	(76 921 706)	-	5 913 019	(71 008 687)
Surplus for the year		65 740 215	12 115 377	-	77 855 592

Cash flow statement

Moretele Local Municipality

Annual Financial Statements for the year ended 30 June 2024

Figures in Rand		2024	2023	
41. Prior-year adjustments (continued)				
2023				
	Note	As previously reported	Re-classification	Restated
Cash flow from operating activities				
Grants Income	[n]	604 930 000	398 530	605 328 530
Payments made to suppliers	[o]	(302 894 485)	9 023 232	(293 871 253)
Sale of goods and services	[t]	14 917 302	(13 612 981)	1 304 321
Income from property rates	[t]	-	13 612 981	13 612 981
		316 952 817	9 421 762	326 374 579
Cash flow from investing activities				
Purchase of other intangible asset	[p]	(5 249 754)	5 249 754	-
Purchase of property, plant and equipment	[o]	(153 377 974)	(14 671 516)	(168 049 490)
		(158 627 728)	(9 421 762)	(168 049 490)

[n] Grants Income

The restatement was LG Seta which was remapped from other expenses to Grants and Subsidies

[o] Payments made to suppliers

This restatement relates to chases of software licences which was incorrectly capitalised as purchases of other intangibles and was remapped to payments to suppliers and LG Seta was incorrectly mapped under other expenses and has now been remapped to Grant income. Payables of capital in nature of R 14 671 516 were reclassified from payments made to suppliers to property, plant and equipment.

[p] Purchase of other intangible asset

The restatements relates to purchases of software licences which was incorrectly capitalised as intangibles and was remapped to payments to suppliers

[t] Separation of goods and services and property rates

Goods and services and property rates were combined in error and we have separated the two to show an accurate presentation of the cashflow statement.

Errors

[a] Prepayments

This was a prepayment of a PMS software invoice. This invoice was incorrectly capitalised as an intangible asset when it was a prepayment of a software licence. The Municipality has now recognised this invoice as a prepayment in the prior year.

[b] Investment Property

The restatement on Investment property was due to additional properties identified during the physical verification of assets. These properties had been omitted from the fixed asset register by error.

[c] Property, plant and equipment

The restatement on Property, Plant and Equipment was mainly due to a reassessment of useful lives that was done based on condition assessment. Most assets had zero values and upon doing their useful lives, their lives were increased and hence their values increased due to lower depreciation charged on the revised useful lives.

[d] Intangible Assets

Moretele Local Municipality

Annual Financial Statements for the year ended 30 June 2024

Figures in Rand	2024	2023
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41. Prior-year adjustments (continued)

The prior period error was as a result of some software licence including Microsoft Office licences, Caseware and antivirus software which are renewed annually and should have been expensed when incurred but were treated as intangible assets in error. The Municipality has now corrected the error.

[e] Payables from exchange transactions

The prior year payables increased due to retention deposits that were omitted in the prior year and various invoices that were paid but invoices were not raised and for some invoices the payments made were understated in the journals raised and for other invoice, the payments were made but not recorded.

[f] VAT payable

The restatement relates to Vat of Onspot invoice that was overstated in the prior years and is being reversed in the prior year as a prior period adjustment.

[g] Government grants & subsidies

This is a remapping of LG Seta account which was remapped from other expenses sitting in General expenses to Government, Grants and subsidies.

[h] Depreciation and Amortisation

Depreciation and amortisation decreased by R 42 228 554 due to a decrease in amortisation of intangible assets of R2 267 895 which was reversed because it was amortised on licences were recognised in error. The depreciation on PPE also went down because the assets useful lives were reassessed and longer useful lives were assigned to most assets leading to a decrease in prior year depreciation by about R40m.

[i] Reversal of Impairments (Impairment loss)

The impairment of assets increased by R 34 873 due to the reassessment of useful lives done on Property, plant and equipment.

[j] Contracted services

Contracted services increase by R 10 948 837 due to land evaluation costs that was capitalized to work in progress and not expensed and licence costs that were incorrectly capitalised to intangible assets instead of being expensed in the prior year.

[k] Loss on disposal of assets

Change in disposal of assets of R 6 367 013 was due to the change of values restated after the reassessment of useful lives.

[l] Fair value adjustment

The restatement on fair values by R 12 689 544 was due to additional Investment Properties identified during the physical verification of assets. These properties had been omitted from the fixed asset register by error.

[m] Public toilets distributed

This amount increased due to a retention amount restated because it was omitted in the prior year.

q) General Expenses

The restatement is due to an amount of R 6 311 548,70 which was reclassified from Repairs and Maintenance to Contracted services and an amount of R 398 529,72 which was reclassified from Other expenses to Government Grants and Subsidies.

Moretele Local Municipality

Annual Financial Statements for the year ended 30 June 2024

Figures in Rand 2024 2023

41. Prior-year adjustments (continued)

r) Interest from non-exchange revenue

Interest from property rates which was previously classified as interest from exchange revenue has been reclassified to interest from non-exchange revenue.

s) Licence and permits

Fines ,penalties and Forfeits under Revenue from non- exchange have been renamed licence and permits and classified as revenue from exchange since it relates to the issue of licence discs to motorist which is done on behalf of the Department of Traffic.

Commitments

The Capital and Operational Commitments were restated because of adjustments made as a result of of incorrect allocations of invoices.

Commitments	As previously reported	Correction of error	Change in accounting policy	Re-classification	Restated
Capital commitments	111 383 145	(3 520 898)	-	-	107 862 247
Operational commitments	61 689 474	15 162 542	-	-	76 852 016
	173 072 619	11 641 644	-	-	184 714 263

Moretele Local Municipality

Annual Financial Statements for the year ended 30 June 2024

Figures in Rand	2024	2023
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41. Prior-year adjustments (continued)

Other Disclosures Restatements

Consumer Debtors Disclosure]

A disclosure for the total debtor past due but not impaired and a reconciliation of the allowance for impairment were included in line with GRAP 104. Refer to note 13

Cash and cash equivalents

The Municipality investments accounts which were previously summed up together were disclosed separately as per account. Refer to note 14

Interest from non-exchange receivables

Interest from debtors for property rates was disclosed separately as interests from non - exchange receivables, and a note was included in the financial statements. Refer to note 25

Financial Instruments Disclosure

Trade and other exchange payables of R 173 027 647 disclosed last year included included employee costs which are accrued leave pay and accrued bonus which are not financial instruments. They have been removed from trade and other payables disclosed as financial instruments .

Receivables impairment have been included as part of analysis of financial instruments related in the statement of financial performance, previously they had been omitted in error. Refer to note 42

Risk management

The amounts disclosed as payables from exchange transactions under this section excludes employee costs like accrued leave pay and accrued bonus which are not financial instruments as defined by GRAP. We previously disclosed payables from exchange transactions which was done in error.

Receivables from non-exchange transactions which were previously included as financial assets were excluded since they are Statutory receivables which are excluded from financial instruments by GRAP. Refer to note 43

Cashflow interest rate risk

Financial assets which consist of bank balances and short term deposits were included in this section and a sensitivity analysis on income was also included. This was previously not included under this section. Refer to note 43

Segment Information

The section "Other" has been renamed to Unallocated

The Statement of Financial Position has been disclosed in this section. We did not disclose this Statement of Financial Position as part of Segment information since it is not practical to group the Municipality into segments. We have disclosed the whole Statement of Financial Position under other "Unallocated" segment.

The prior year Statement of Financial Performance has been restated to reflect the movements in restatements made in the prior year Statement of Financial Performance, Refer to note 49

Inventory

We removed the water inventory component which consist ofMagalies Maintenance costs of R 5 625 356 which was added in error to the cost of inventory consumed. Refer to note 10

Moretele Local Municipality

Annual Financial Statements for the year ended 30 June 2024

Figures in Rand 2024 2023

41. Prior-year adjustments (continued)

Other Presentation and Classification errors

Fines, Penalties and Forfeits

Fines, penalties and Forfeits under Revenue from non-exchange have been renamed licence and permits and classified as revenue from exchange since it relates to the issue of licence discs to motorist which is done on behalf of the Department of Traffic. Note 22 which is the disclosure of the revenue has also been changed from Traffic Fines and Penalties to Licence and permits.

The receivables component of the licence and permits on note 11 and note 13 have been renamed from Debtors on Fine collections to Debtors on Licence and Permits

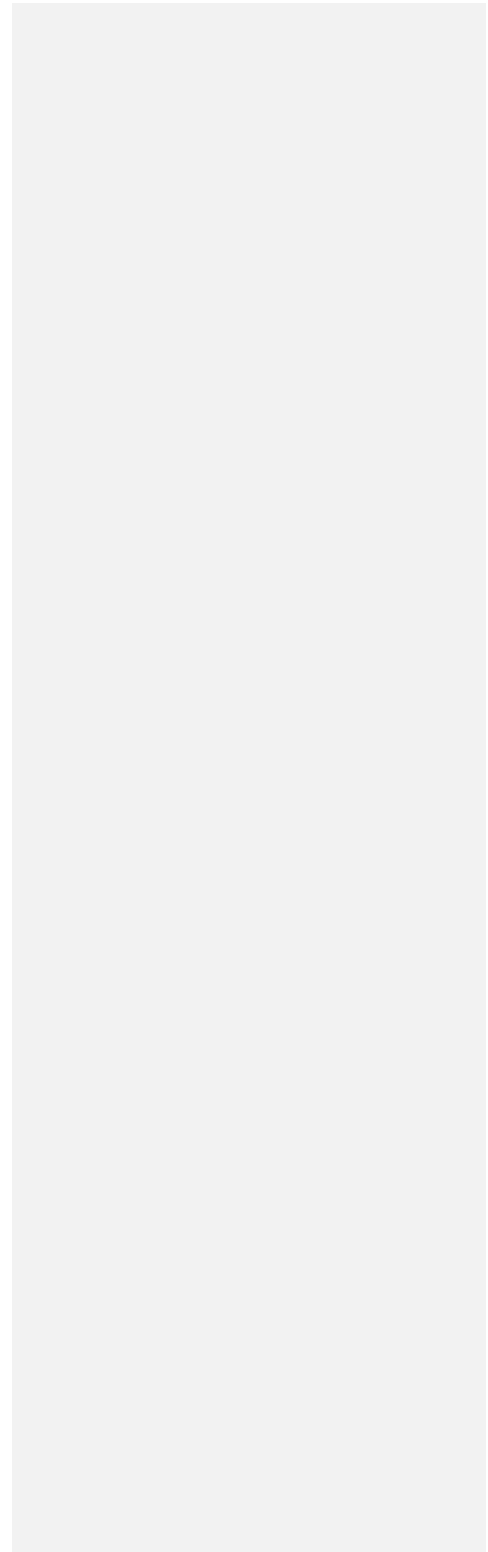
Expense Line Item	As previously reported error	Correction of accounting policy	Change in	Re-classification	Total
Auditors remuneration	5 858 506	-	-	-	5 858 506
Bank charges	186 090	-	-	-	186 090
Skills Development Fund Levy	1 326 641	-	-	-	1 326 641
Travel and subsistence	2 249 418	-	-	-	2 249 418
Operating Lease	976 369	-	-	-	976 369
Entertainment	2 469 382	-	-	3 500 685	5 970 067
Fines and penalties	447 089	-	-	-	447 089
Catering	53 306	-	-	-	53 306
Insurance	4 016 434	-	-	-	4 016 434
It expenses	33 370	-	-	-	33 370
Promotions and sponsorships	318 985	-	-	-	318 985
Magazines, books and periodicals	233 846	-	-	-	233 846
Fuel and oil	3 917 183	-	-	-	3 917 183
Postage and courier	1 600	-	-	-	1 600
Repairs and maintenance	2 823 803	-	-	(2 823 803)	-
Royalties and license fees	111 904	-	-	-	111 904
Subscriptions and membership fees	2 088 208	-	-	-	2 088 208
Telephone and fax	4 433 970	-	-	-	4 433 970
Travel -Local	4 913 762	-	-	-	4 913 762
Utilities	17 268 181	-	-	(3 474 185)	13 793 996
Indigent relief	7 647 538	-	-	-	7 647 538
Stipends	5 715 093	-	-	2 439 608	8 154 701
Other expenses	9 831 028	-	-	(5 555 324)	4 275 704
	76 921 706	-	-	(5 913 019)	71 008 687

Explanations

- 1) An amount of R 2 823 803,06 was remapped from Repairs and Maintenance to Contracted services
- 2) An amount of R 3 474 185,11 was remapped from Utilities to Entertainment
- 3) An amount of R 1 999 287 was remapped from Stipends to Contracted Services
- 4) An amount of R 4 438 895,26 was remapped from other expenses to Stipends
- 5) An amount of R 1 488 458,64 was remapped from other expenses to Contracted servicesAdditional text
- 6) An amount of R 26 500 was remapped from Other expenses to Entertainment
- 7) An amount of R 398 529,72 was remapped from other expenses to Government grants and Subsidies
- 8) A total amount of R 5 913 019 was remapped to General Expenses with R 6 311 548,70 being to Contracted Services

Moretele Local Municipality

Annual Financial Statements for the year ended 30 June 2024
and an amount of R 398 529,72 being mapped to Government Grants and Subsidies



Moretele Local Municipality

Annual Financial Statements for the year ended 30 June 2024

Figures in Rand

	2024	2023
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42. Financial instruments disclosure

Categories of financial instruments

2024

Financial assets

	At amortised cost	Total
Trade and other receivables from exchange transactions	37 439 755	37 439 755
Cash and cash equivalents	285 828 111	285 828 111
	323 267 866	323 267 866

Financial liabilities

	At amortised cost	Total
Trade and other payables from exchange transactions	132 725 954	132 725 954

2023

Financial assets

	At amortised cost	Total
Trade and other receivables from exchange transactions	34 541 602	34 541 602
Cash and cash equivalents	271 718 311	271 718 311
	306 259 913	306 259 913

Financial liabilities

	At amortised cost	Total
Trade and other payables from exchange transactions	156 131 173	156 131 173

Analysis of Financial instrument related amounts in Statement of financial performance

2024

	At amortised cost	Total
Interest income (calculated using effective interest method) for financial instruments at amortised cost	44 985 635	44 985 635
Receivables impairment for the year	(81 228 565)	(81 228 565)
Impairment loss (Debt write-offs)	(9 668 750)	(9 668 750)
	(45 911 680)	(45 911 680)

2023

	At amortised cost	Total
Interest income (calculated using effective interest method) for financial instruments at amortised cost	33 100 609	33 100 609
Receivables impairment for the year	(101 994 359)	(101 994 359)
Impairment loss (Debt write-offs)	(4 477 719)	(4 477 719)
	(73 371 469)	(73 371 469)

Moretele Local Municipality

Annual Financial Statements for the year ended 30 June 2024

Figures in Rand

	2024	2023
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42. Financial instruments disclosure (continued)

43. Risk management

Financial risk management

The municipality's activities expose it to a variety of financial risks: market risk (including currency risk, fair value interest rate risk, cash flow interest rate risk and price risk), credit risk and liquidity risk.

Liquidity risk

Liquidity risk is the risk that the municipality will encounter difficulty in meeting the obligations associated with its Financial Liabilities that are settled by delivering cash or another financial asset. The municipality's approach to managing liquidity is to ensure, as far as possible, that it will always have sufficient liquidity to meet its liabilities when due, under both normal and stressed conditions, without incurring unacceptable losses or risking damage to the municipality's reputation.

Liquidity risk is managed by ensuring that all assets are reinvested at maturity at competitive interest rates in relation to cash flow requirements. Liabilities are managed by ensuring that all contractual payments are met on a timeous basis and, if required, additional new arrangements are established at competitive rates to ensure that cash flow requirements are met.

The municipality's risk to liquidity is a result of the funds available to cover future commitments. The municipality manages liquidity risk through an ongoing review of future commitments and credit facilities.

At 30 June 2024	Less than 1	Between 1 and	Between 2 and	Over 5 years
	year 2 years	5 years	5 years	
Payables from exchange transactions	132 725 954	-	-	-

At 30 June 2023	Less than 1	Between 1 and	Between 2 and	Over 5 years
	year 2 years	5 years	5 years	
Payables from exchange transactions	156 131 173	-	-	-

Moretele Local Municipality

Annual Financial Statements for the year ended 30 June 2024

Figures in Rand	2024	2023
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43. Risk management (continued) Credit

risk

Credit risk consists mainly of cash deposits, cash equivalents, financial instruments and trade receivables. The municipality only deposits cash with major banks with high quality credit standing and limits exposure to any one counter-party.

Credit risk refers to the risk that a counterparty will default on its contractual obligations resulting in financial loss to the municipality. The municipality has a sound credit control and debt collection policy. The municipality uses its own trading record to assess its major customers. The municipality's exposure of its counterparties are monitored regularly.

Trade receivables comprise a widespread customer base. Management evaluated credit risk relating to customers on an ongoing basis. If customers are independently rated, these ratings are used. Otherwise, if there is no independent rating, risk control assesses the credit quality of the customer, taking into account its financial position, past experience and other factors. Individual risk limits are set based by management.

Investments/Bank, Cash and Cash Equivalents

The municipality limits its counterparty exposures from its short-term investments (financial assets that are neither past due nor impaired) by only dealing with well-established financial institutions short term credit rating of BBB and long-term credit rating of AA- and higher at an international accredited credit rating agency. The municipality's exposure is continuously monitored and the aggregate value of transactions concluded in spread amongst different types of approved investments and institutions, in accordance with its investment policy. In spite of the measures applied to mitigate investment risks the municipality was significantly exposed for the 2023/24 financial year after investing in a mutual bank. The municipality has reviewed its investment policy in the aim of improving its internal controls.

The municipality limits its counterparty exposures from its money market investment operations (financial assets that are neither past due nor impaired) by only dealing with well-established financial institutions of high credit standing. The credit exposure to any single counterparty is managed by setting transaction / exposure limits, which are included in the municipality's Investment Policy. These limits are reviewed annually by the Chief Financial Officer and authorised by the Council.

The municipality limits its counterparty exposures from its money market investment operations (financial assets that are neither past due nor impaired) by only dealing with ABSA Bank, Nedbank and Standard Bank. No investments with a tenure exceeding 12 months are made

Trade and other receivables are amounts owed by consumers and are presented net of impairment losses. The municipality has a credit risk policy in place and the exposure to credit risk is monitored on an on-going basis. The municipality is compelled in terms of its constitutional mandate to provide all its residents with basic minimum services without recourse to an assessment of creditworthiness. Subsequently, the municipality has no control over the approval of new customers who acquire properties in the designated municipal area and consequently incur debt for rates, water services rendered to them.

Trade receivables consist of a large number of customers. Periodic credit evaluation is performed on the financial condition of accounts receivable. Consumer debtors are presented net of a provision for impairment.

In the case of debtors whose accounts becomes in arrears, it is endeavoured to collect such accounts by "demand for payment" "restriction of services" and, as a last resort, "handed over for collection", whichever procedure is applicable in terms of Council's Credit Control and Debt Collection Policy. At this stage, the municipality only partially implement its credit control policy as there is no hand over of debtors.

There were no material changes in the exposure to credit risk and its objectives, policies and processes for managing and measuring the risk during the year under review. The municipality's maximum exposure to credit risk is represented by the carrying value of each financial asset in the Statement of Financial Position, without taking into account the value of any collateral obtained.

The municipality establishes an allowance for impairment that represents its estimate of anticipated losses in respect of trade and other receivables.

The municipality does not have any significant credit risk exposure to any single counterparty or any group of counterparties having similar characteristics. The municipality defines counterparties as having similar characteristics if they are related entities. The credit risk on liquid funds and derivative financial instruments is limited because the counterparties are banks with high credit-ratings assigned by international credit-rating agencies.

Moretele Local Municipality

Annual Financial Statements for the year ended 30 June 2024

Figures in Rand	2024	2023
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43. Risk management (continued)

Financial assets exposed to credit risk at year end were as follows:

Financial instrument	2024	2023
Receivables from exchange transactions	37 439 755	34 541 602
Cash and cash equivalents	285 828 111	271 718 311

Market risk

Interest rate risk

Interest rate risk is defined as the risk that the fair value or future cash flows associated with the financial instruments will fluctuate in amount as a result of market interest charges.

Financial assets and liabilities that are sensitive to interest risk are cash and cash equivalent, investments, and loan payables. The municipality will be exposed to interest rate risk on these financial instruments as the rates applicable are fixed interest rate.

Potential concentration of interest rate risk consists mainly of variable rate deposit investments, long-term receivables, other debtors, bank and cash balances.

The municipality diversifies its money market investment operations by only dealing with ABSA Bank, Nedbank and Standard Bank. No investments with a tenure exceeding 12 months are made. In the 2017/18 financial year the municipality had invested with a bank registered under the mutual bank act, which is contrary to investment regulation of 2005.

Receivables comprise a widespread customer base. Consumer debtors are presented net of a provision for impairment.

In the case of debtors whose accounts become in arrears, it is endeavoured to collect such accounts by "demand for payment" "restriction of services" and, as a last resort, "handed over for collection", whichever procedure is applicable in terms of Council's Credit Control and Debt Collection Policy. At this stage, the municipality only partially implements its credit control policy as there is no hand over of debtors.

Long-term receivables and other debtors are individually evaluated annually at Balance Sheet date for impairment or discounting. A report on the various categories of debtors is drafted to substantiate such evaluation and subsequent impairment / discounting where applicable. Debtors write off has been approved by council for write off in the 2023/24 financial year.

The municipality is not exposed to interest rate risk arising from equity investments as the municipality does not trade these investments.

Cash flow interest rate risk

Financial assets 2024

Bank balances	8 856 808
Short-term deposits	276 968 939
	285 825 747

Financial assets 2023

Bank balances	198 639 815
Short-term deposits	73 078 504
	271 718 319

Interest rate sensitivity on income

	2024	2023
Interest rate increase of 1%	2 858 257	2 717 183
Interest rate decrease of 1%	(2 858 257)	(2 717 183)
	-	-

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Figures in Rand	2024	2023
44. Unauthorised expenditure		
Opening balance as previously reported	709 529 319	709 529 319
Add: Unauthorised expenditure Identified - current	96 240 572	119 299 528
Less: Amount recovered - current		- (119 299 528)
Closing balance	805 769 891	709 529 319
45. Fruitless and wasteful expenditure		
Opening balance as previously reported	18 908 691	17 102 644
Add: Fruitless and wasteful expenditure identified - current	1 253 365	1 806 047
Closing balance	20 162 056	18 908 691

Moretele Local Municipality

Annual Financial Statements for the year ended 30 June 2024

Figures in Rand	2024	2023
45. Fruitless and wasteful expenditure (continued)		
Details of fruitless and wasteful expenditure		
Disciplinary steps taken/criminal proceedings		
Interest charged by Eskom	7 287	24 576
SARS interest and penalties	763 818	463 548
Interest on overdue account - Magalies	472 502	1 172 933
Overdue charge - Auditor General	9 758	2 738
315 licences for Antivirus Software were renewed at the cost of R 583 per license. Based on the Antivirus screen shot received only 71 of these licences were in use.	-	142 252
	1 253 365	1 806 047
46. Irregular expenditure		
Opening balance as previously reported	955 325 166	932 988 155
Add: Irregular expenditure - current	10 127 527	12 164 920
Add: Irregular expenditure - prior period	-	10 172 091
Closing balance	965 452 693	955 325 166

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Annual Financial Statements for the year ended 30 June 2024

Figures in Rand		2024	2023
46. Irregular expenditure (continued)			
Incident	Disciplinary steps taken/criminal proceedings		
Tax non-compliant on CSD report	Consequence management not followed	4 825 284	8 024 823
Declaration of interest incomplete	Consequence management not followed	3 817 243	4 140 000
Predetermined requirements not met	Consequence management not followed	1 485 000	1 123 309
Bid Adjudication Quorum not met	Consequence management not followed	-	7 410 634
Preferential procurement - 16 January 2023 notapplied on Quotations below R30,000.	Consequence management not followed	-	1 638 245
		10 127 527	22 337 011

Cases assessed by the accounting officer

Municipal Supply Chain Management Policies/ regulations	10 127 527	22 337 011
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47. Additional disclosure in terms of Municipal Finance Management Act

Contributions to organised local government

Opening balance	2 007 612	-
Current year subscription / fee	-	2 007 612
Amount paid - current year	(2 007 612)	-
		2 007 612

Audit fees

Current year subscription / fee	5 686 056	5 860 648
Amount paid - current year	(5 686 056)	(5 860 648)
		-

Moretele Local Municipality

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Figures in Rand	2024	2023
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47. Additional disclosure in terms of Municipal Finance Management Act (continued)

PAYE and UIF

Current year subscription / fee	31 236 658	27 191 852
Amount paid - current year	(32 031 426)	(32 673 120)
	(794 768)	(5 481 268)

Pension and Medical Aid Deductions

Current year subscription / fee	15 338 818	13 834 468
Amount paid - current year	(15 338 818)	(13 834 468)
	-	-

Councillors' arrear consumer accounts

There were two councillors in arrears on their accounts for more than 90 days as listed below.

30 June 2024	less than 90 days R	Outstanding	Outstanding more than 90 days R	Total R
SEKHAOLELA L MS		3 444	3 173	6 617
MASHELE SL MR		462	10 191	10 653
		3 906	13 364	17 270

30 June 2024	Gross Debtors	Calculated Impairment	Total
SEKHAOLELA L MS	17 156	(16 597)	559
MASHELE SL MR	8 706	(7 046)	1 660
	25 862	(23 643)	2 219

The municipality provided water and refuse collection services to the councillors above. The outstanding amounts also included property rates levied.

There was no councillors who had arrears as at 30 June 2023.

VAT

VAT payable	28 860 221	12 951 997
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VAT output payables and VAT input receivables are shown in note 18.

All VAT returns have been submitted by the due date throughout the year.

Moretele Local Municipality

Annual Financial Statements for the year ended 30 June 2024

Figures in Rand

	2024	2023
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48. Deviation from supply chain management regulations

Paragraph 12(1)(d)(i) of Government gazette No. 27636 issued on 30 May 2005 states that a supply chain management policy must provide for the procurement of goods and services by way of a competitive bidding process.

Paragraph 36 of the same gazette states that the accounting officer may dispense with the official procurement process in certain circumstances, provided that he records the reasons for any deviations and reports them to the next meeting of the accounting officer and includes a note to the annual financial statements.

The reasons for these deviations were documented and reported to the accounting officer who considered them and subsequently approved the deviation from the normal supply chain management regulations..

Incident		
Emergency	358 428	541 812
Sole supplier	871 760	339 484
Impractical or impossible	368 347	209 831
	1 598 535	1 091 127

49. Segment information

General information

Identification of segments

The municipality is organised and reports to management on the basis of seven major functional areas:Community and Social Services,Energy Sources,Road Transport, Sport and Recreation,Waste Water Management, Water Management and other which consists of executive and council, municipal manager, budget and treasury office, human resources and corporate services, infrastructure development services, community development services and local and economic development. The segments were organised around the type of service delivered and the target market. Management uses these same segments for determining strategic objectives. Segments were aggregated for reporting purposes.

Information reported about these segments is used by management as a basis for evaluating the segments' performances and for making decisions about the allocation of resources. The disclosure of information about these segments is also considered appropriate for external reporting purposes.

Aggregated segments

The municipality operates in the North-West Province within Moretele Local Municipality jurisdiction. Segments were aggregated on the basis of services delivered as management considered that the economic characteristics of the segments throughout Moretele Local Municipality were sufficiently similar to warrant aggregation.

Moretele Local Municipality

Annual Financial Statements for the year ended 30 June 2024

Notes to the Annual Financial Statements

49. Segment information (continued)

Segment surplus or deficit, assets and liabilities

2024

	Community and Social Services	Energy Sources	Road Transport	Sports and Recreation	Waste Water Managemen	Water Management	Unallocated	Total
Revenue								
Service charges	-	-	-	-	28 538 119	39 214 848	-	67 752 967
Rendering of services	-	-	-	-	-	5 765	639	6 404
Rental of facilities and equipment	-	-	-	-	-	-	178 351	178 351
Licence and permits	-	-	747 638	-	-	-	-	747 638
Sale of goods	-	-	-	-	-	19 577	471 034	490 611
Operating income	-	-	-	149	-	-	106 074	106 223
Interest received	-	-	-	-	5 468 662	7 824 902	35 067 350	48 360 914
Actuarial Gains	-	-	-	-	-	-	35 605	35 605
Property rates	-	-	-	-	-	-	29 970 318	29 970 318
Government Grants and Subsidies	1 036 000	-	-	-	-	32 713 000	566 556 758	600 305 758
Total segment revenue	1 036 000	-	747 638	149	34 006 781	79 778 092	632 386 129	747 954 789
Entity's revenue								747 954 789

Moretele Local Municipality

Annual Financial Statements for the year ended 30 June 2024

Figures in Rand

	Community and Social Services	Energy Sources	Road Transport	Sports and Recreation	Waste Water Managemen	Water Management	Unallocated	Total
49. Segment information (continued)								
Expenditure								
Employee related costs	15 803 985	-	10 230 471	3 212 240	-	3 314 502	124 957 355	157 518 553
Remuneration of councillors	-	-	-	-	-	-	23 256 346	23 256 346
Depreciation and amortisation	-	-	-	-	-	62 030 025	-	62 030 025
Impairment loss	-	-	-	-	-	153 664 515	-	153 664 515
Finance costs	-	-	-	-	-	-	493 088	493 088
Bad debts written off	-	-	-	-	-	9 668 749	-	9 668 749
Bulk purchases	-	-	-	-	-	49 060 126	-	49 060 126
Contracted services	-	3 348 186	193 912	3 060	-	19 465 176	153 323 688	176 334 022
Fair value adjustments	-	-	-	-	-	-	9 672 506	9 672 506
Loss on disposal of assets and liabilities	-	-	-	-	-	-	15 701 421	15 701 421
Public toilets distributed	-	-	-	-	-	-	-	13 073 520
Inventory Consumed	247 113	-	-	-	-	223 920	1 443 618	1 914 651
General Expenses	1 828 973	14 049 184	1 317 554	775 865	2 988 747	4 055 235	52 731 245	77 746 803
Total segment expenditure	17 880 071	17 397 370	11 741 937	3 991 165	16 062 267	301 482 248	381 579 267	750 134 325
Total segmental surplus/(deficit)	(16 844 071)	(17 397 370)	(10 994 299)	(3 991 016)	17 944 514	(221 704 156)	250 806 862	(2 179 536)
Assets								
Inventories	-	-	-	-	-	-	132 027	132 027
Operating lease asset	-	-	-	-	-	-	65 529	65 529
Receivables from exchange transactions	-	-	-	-	-	-	37 439 755	37 439 755
Receivables from non-exchange transactions	-	-	-	-	-	-	44 816 427	44 816 427
Prepayments	-	-	-	-	-	-	550 000	550 000
Cash and cash equivalents	-	-	-	-	-	-	285 828 111	285 828 111
Investment property	-	-	-	-	-	-	10 895 550	10 895 550
Property, plant and equipment	-	-	-	-	-	-	1 534 548 877	1 534 548 877
Intangible assets	-	-	-	-	-	-	25 131	25 131
Heritage assets	-	-	-	-	-	-	206 303	206 303
Total segment assets	-	-	-	-	-	-	1 914 507 710	1 914 507 710

Moretele Local Municipality

Annual Financial Statements for the year ended 30 June 2024

Notes to the Annual Financial Statements

	Community and Social Services	Energy Sources	Road Transport	Sports and Recreation	Waste Water Management	Water Management	Unallocated	Total
49. Segment information (continued)								
Total assets as per Statement of financial Position								1 914 507 710
Liabilities								
Payables from exchange transactions	-	-	-	-	-	-	(153 900 195)	(153 900 195)
Unallocated Deposits	-	-	-	-	-	-	(594 814)	(594 814)
VAT payable	-	-	-	-	-	-	(28 860 221)	(28 860 221)
Employee benefit obligation	-	-	-	-	-	-	(8 770 239)	(8 770 239)
Unspent conditional grants and receipts	-	-	-	-	-	-	(9 129 169)	(9 129 169)
Total segment liabilities	-	-	-	-	-	-	(201 254 638)	(201 254 638)
Total liabilities as per Statement of financial Position								(201 254 638)

Following a change in the composition of its reportable segments, the corresponding items of segment information for earlier periods has been restated.

2023

Community and Social Services	Energy Sources	Road Transport	Sports and Recreation	Waste Water Management	Water Management	Unallocated	Total
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Moretele Local Municipality

Annual Financial Statements for the year ended 30 June 2024

Notes to the Annual Financial Statements

49. Segment information (continued)

Revenue									
Service charges	-	-	-	-	-	63 840 019	-	63 840 019	
Rendering of services	-	-	-	-	-	7 217	716	7 933	
Rental of facilities and equipment	-	-	-	-	-	-	172 730	172 730	
Licence and permits	-	-	650 291	-	-	-	-	650 291	
Sale of goods	-	-	-	-	-	39 247	666 207	705 454	
Fair value adjustment	-	-	-	-	-	-	16 278 807	16 278 807	
Operating income	-	-	-	2 110	-	-	84 532	86 642	
Interest received	-	-	-	-	-	-	36 564 348	36 564 348	
Actuarial Gains	-	-	-	-	-	-	213 000	213 000	
Property rates	-	-	-	-	-	-	29 779 147	29 779 147	
Government Grants and Subsidies	1 190 955	-	-	115 408	-	66 997 999	550 235 764	618 540 126	
Total segment revenue	1 190 955	-	650 291	117 518	-	130 884 482	633 995 251	766 838 497	
Entity's revenue								766 838 497	
Expenditure									
Employee related costs	15 306 471	-	10 091 373	3 255 516	-	2 659 558	113 055 466	144 368 384	
Remuneration of councillors	-	-	-	-	-	-	21 555 866	21 555 866	
Depreciation and amortisation	-	-	-	-	-	61 280 064	-	61 280 064	
Impairment loss	-	-	-	-	-	106 613 296	-	106 613 296	
Finance costs	-	-	-	-	-	-	1 216 706	1 216 706	
Bad debts written off	-	-	-	-	-	4 477 719	-	4 477 719	
Bulk purchases	-	-	-	-	-	59 347 514	-	59 347 514	
Contracted services	-	848 581	68 358	-	-	21 813 426	134 067 754	156 798 119	
Loss on disposal of assets	-	-	-	-	-	-	14 317 604	14 317 604	
Fair value adjustments	-	-	-	-	-	-	12 689 544	12 689 544	
Public toilets distributed	-	-	-	-	34 005 791	-	-	34 005 791	
Inventory Consumed	22 000	-	-	115 408	-	102 195	1 064 006	1 303 609	
General Expenses	2 980 918	13 432 874	1 344 786	216 653	-	7 128 238	45 905 219	71 008 688	
Total segment expenditure	18 309 389	14 281 455	11 504 517	3 587 577	34 005 791	263 422 010	343 872 165	688 982 904	
Total segmental surplus/(deficit)	(17 118 434)	(14 281 455)	(10 854 226)	(3 470 059)	(34 005 791)	(132 537 528)	290 123 086	77 855 593	

Moretele Local Municipality

Annual Financial Statements for the year ended 30 June 2024

Notes to the Annual Financial Statements

	Community and Social Services	Energy Sources	Road Transport	Sports and Recreation	Waste Water Management	Water Management	Unallocated	Total
49. Segment information (continued)								
Assets								
Inventories	-	-	-	-	-	-	222 792	222 792
Operating lease asset	-	-	-	-	-	-	49 913	49 913
Receivables from exchange transactions	-	-	-	-	-	-	-34 541 602	34 541 602
Receivables from non-exchange transactions	-	-	-	-	-	-	-43 426 116	43 426 116
Prepayments	-	-	-	-	-	-	478 261	478 261
Cash and cash equivalents	-	-	-	-	-	-	-271 718 311	271 718 311
Investment property	-	-	-	-	-	-	-20 568 056	20 568 056
Property, plant and equipment	-	-	-	-	-	-	-1 541 319 855	1 541 319 855
Intangible assets	-	-	-	-	-	-	80 209	80 209
Heritage assets	-	-	-	-	-	-	206 303	206 303
Total segment assets	-	-	-	-	-	-	-1 912 611 418	1 912 611 418
Total assets as per Statement of financial Position								1 912 611 418
Liabilities								
Payables from exchange transactions	-	-	-	-	-	-	(175 229 889)	(175 229 889)
Unallocated Deposits	-	-	-	-	-	-	(502 126)	(502 126)
VAT payable	-	-	-	-	-	-	(12 951 997)	(12 951 997)
Employee benefit obligation	-	-	-	-	-	-	(7 596 000)	(7 596 000)
Unspent conditional grants and receipts	-	-	-	-	-	-	(864 974)	(864 974)
Total segment liabilities	-	-	-	-	-	-	(197 144 986)	(197 144 986)
Total liabilities as per Statement of financial Position								(197 144 986)

50. Budget differences

Material differences between budget and actual amounts

STATEMENT OF FINANCIAL PERFORMANCE

Moretele Local Municipality

Annual Financial Statements for the year ended 30 June 2024

Figures in Rand	2024	2023
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50. Budget differences (continued)

It is general practise to deem a deviation of more than 10% on operational revenue and expenditure versus the final budget as material.

REVENUE

Service charges - Service Charges Billing projections for service charges are realistic with a variance of 6% when compared to the billing.

Rental of facilities and equipment -Rental budget was projected basic on previous year actuals but the demand for Rental was more after the adjustment budget.

Licences and permits - Fines and penalties - Budget was based on the previous years actuals, however this income is dependent on people who come to pay for car licenses and permit

Other income -Other Income- This is from sale of Tender documents, there for it depends on the demand of tenderes. It is unpredictable

Interest received - investment -The variance is due consecutive interest rate hikes after the budget budget processes.

Interest Received -Receivables - Interest on outstanding debtors projections are not realistic, the budget is lower than the actual.

Property rates - Property rates billing reflects over performance against the budget, the varince is due to revenue foregone.

Interest - Taxation revenue -Immaterial variance

Government grants & subsidies - Dependant on the government allocation

Fines, Penalties and Forfeits - DLTC services not fully functional.

EXPENDITURE

Personnel - Employee cost- Reflects favourable variance of 9% , this is due to vacant posts that where not filled.

Remuneration of councillors - It is within acceptable range

Depreciation and amortisation - Depreciation and Assets Impairment-This is due to impairment of old WIP projects on Immovables, it has never been done before

Inventory Consumed - Inventory consumed reflects unfavourable variance of 12%, high overspending is on Fuel which the municipality does not have control over price increases on fuel.

Finance costs - Not budgeted.

Debt Impairment - Debt Impairment-This reflects a decrease in collection rate compared to the budgeted

Bulk purchases - Immaterial variances

Contracted Services - Contracted services performance reflects 99% of the projected amount.

General Expenses - General expenditure performance reflects 95% of the projections , the variance of 5% is acceptable.

STATEMENT OF FINANCIAL POSITION

It is general practise that a deviation of more than 10% on both actual figures for assets and liabilities versus the final budget as material.

Current Assets

Moretele Local Municipality

Annual Financial Statements for the year ended 30 June 2024

Figures in Rand	2024	2023
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50. Budget differences (continued)

Inventories - Inventories- the increase is due to the reassessment of fixed assets which led to some assets which need to be disposed in the coming financial year, which means they were transferred to inventories for disposal purposes.

Operating lease asset - This is due to new lease swchich were signed from Vodacom,GCIS and Others

Receivables from exchange transactions - Movement is within the acceptable range

Receivables from non-exchange transactions - This figure is made of Fines/Penalties and Property rates debtors- the amount was not sufficiently budgeted for

Prepayments - This is amount was not budgeted for.

VAT receivable - There was a VAT payable in the current period instead of VAT receivable

Cash and cash equivalents - Movement is within acceptable range

Non-Current Assets

Investment property - Change was due to revaluations done by the Municipality

Property, plant and equipment - The difference due to the extensive assets Conditional reassessment that was conducted

Intangible assets - Intangible assets-An extensive re- assessment on intagibles assessment was conducted and the bigger portion of intagibles was derecognised as the control of the softwares liased with the service provider not the municipality- Only Website development is remaining.

Heritage assets - No movement

Current Liabilities

Payables from exchange transactions - Unallocated deposits have been reduced with 31% , this due to prior year deposits being allocated

Payables from non-exchange transactions - Unallocated deposits have been reduced with 31% , this due to prior year deposits being allocated

Employee benefit obligation - Employee benefit Obligation-This is due to Actuarial workings that were not used when budgeting. It is cost effective to only use actuarial at the end of the year.

Unspent conditional grants and receipts - his is from MIG Schedule B Mmakaunyane Water project which had delays due to technical issues encountered on the ground.

CASHFLOW STATEMENT

It is general practise that a deviation of more than 10% on actual figures for all cash items versus the final budget as material

Cash flows from operating activities

Receipts

Sale of goods and services - We received less money than budgeted from our service charges and goods sold mainly due to the tough economic conditions being daced by the consumers.

Grants - We received less than budgeted due to roll over amounts that were denied.

Interest income - Other income is made of Rentals, purchase of water through Tankers, sale of tender document, rental facilities,Traffic Fines/penalties and other. These totally depends on customer demands, as it is unpredictable.

50. Budget differences (continued)

Other receipts -We collected less money than budgeted from other income like sale of goods operating income and other income

Payments

Suppliers and Employee costs - We paid less than budgeted for due to vacant posts that where not filled

Finance costs - We paid less interest on outstanding debtors than budgeted due to improved creditors management.

Cash flows from investing activities

Purchase of property, plant and equipment - Purchase of PPE- included in the budget amount is VAT, Retention amount and unspent Grants.

51. Going concern

The annual financial statements have been prepared on the basis of accounting policies applicable to a going concern. This basis presumes that funds will be available to finance future operations and that the realisation of assets and settlement of liabilities, contingent obligations and commitments will occur in the ordinary course of business. The Municipality's operations are substantially funded by government and at the time of concluding the financial statements, the government had not announced any intention to cease funding the Municipality.

52. Events after the reporting date

There are no significant events after the reporting date.

ANNEXURE 2 : MUNICIPALITY'S POST AUDIT PLAN 2023/2024

POST AUDIT ACTION PLAN								
Financial Year: 2023/2024								
Annexure: Matters Affecting Audit Report								
Audit Action Plan Status: All								
Implementation Status: Not Yet Started In Progress Completed Agreed Findings Addressed								
Reference	Section	Line Item	Finding	Root Cause	Nature of Findings	Due Date Imp	Action Plan	Responsible Person
AAP75333-2024	Non-compliance with laws and regulations		Consequence management not implemented for the Unauthorized, Irregular and Fruitless and Wasteful Expenditure raised in the prior years (Iss.07).	Non-compliance to Section 32(2) of the MFMA and Section 74 of the municipal budget and reporting regulations.	Non-compliance with applicable legislation	30-May-2025	Accounting officer will ensure that all incidents of UIFWE are timeously investigated to allow for proper consequence management to be implemented. Ensure that oversight responsibility is exercised regarding financial and compliance as well as related	Simon Ramagaga, Siphon Ngwenya

							internal control.	
AAP75338-2024	Misstatements in annual performance report	Reported information not reliable	Differences between the Annual Performance Report (APR) and the progress report (Iss.17)	Non compliance to Section 41(1) of the Municipal Systems Act.	Non-compliance with applicable legislation	31-Mar-2025	Review of the SDBIP and quarterly reports by 05 -March-2025	Lucas Liale
AAP75343-2024	Other reported information	Other	Insufficient access to water (Iss.24)	Inadequate review of the SDBIP	MFMA non-compliance	30-May-2025	Review of the SDBIP and quarterly reports by 05 -March-2025	Lucas Liale
AAP75347-2024	Misstatements in annual performance report	Reported information not reliable	Overall presentation of APR not clear and concise (Iss 64)	Inadequate and thorough review of APR	Non-compliance with applicable legislation	31-Mar-2025	The APR will be subjected to a number of review processes. The review will start with directors and ultimately by the audit committee	Simon Ramagaga, Lucas Liale
AAP75348-2024	Misstatements in annual performance report	Reported information not reliable	Presentation of APR does not comply with legislative requirements (Iss.15)	Non-compliance with Section 46 Municipal Systems Act and the framework for programme performance information as the APR presentation and disclosure is not aligned with prescripts	Non-compliance with applicable legislation	31-Mar-2025	Review of the SDBIP and quarterly reports by 05 -March-2025	Lucas Liale

AAP75349-2024	Non-compliance with laws and regulations		Non-compliance with legislative requirements (Iss18)	Non-compliance with Section 41(1) of the Municipal Systems Act and the paragraph 12(1) of the Municipal Planning and Performance Management regulations	Non-compliance with applicable legislation	30-May-2025	Review of the SDBIP and quarterly reports by 05 -March-2025	Lucas Llale, John Mathibe
AAP75351-2024	Misstatements in annual performance report	Reported information not reliable	Presentation of APR does not comply with legislative requirements (LED) (Iss.13)	Inadequate measures and review of performance target	Non-compliance with applicable legislation	30-Apr-2025	Management will review the performance target accordingly and ensure compliance	Latani Nemavhola, Tsholofelo Mohalanyana
AAP75352-2024	Misstatements in annual performance report	Reported information not reliable	Unit of measure of indicator not consistent with reported achievement .(Iss 39)	Inadequate review of SDBIP and APR	Non-compliance with applicable legislation	30-Apr-2025	Review of the SDBIP and quarterly reports by 05 -March-2025	Lucas Llale
AAP75355-2024	Non-compliance with laws and regulations	Bid documentation did not stipulate minimum threshold for local production and content	Incorrect calculation of points on the quotations	Non-compliance with Preferential Procurement reg. 4(4)- and PPPFA Section 2(1)(f)	Non-compliance with applicable legislation	31-Mar-2025	To revisit the whole population of the RFQ's and re-perform calculations to ensure the completeness of the verified non-compliance	Modlegi Phenya
AAP75358-2024	Misstatements in annual financial statements	Property, plant and equipment	Disposal of assets without the council's approval	Non-compliance to the MFMA	MFMA s123, s124 & s125 disclosures	31-Dec-2024	Management will ensure that all disposal of assets, are approved by the council	Annah Matlala
AAP75615-2024	Misstatements in annual performance report	Reported information not reliable	Differences between the Annual Performance	Inadequate and thoroughly review of performance	Internal control deficiency	30-Nov-2024	Management will review the performance report and ensure	Latani Nemavhola, Tsholofelo Mohalanyana

			Report (APR) and the supporting registers (LED)	management report			compliance	
AAP75641-2024	Misstatements in annual performance report	Reported information not reliable	Differences between the achievement of output indicators and activities	Inadequate review of APR and performance indicators	Internal control deficiency	30-Jun-2025	Management will review the performance indicators and ensure alignment of indicators and activities.	Tsholofelo Mohalanyana, Latani Nemavhola
AAP75361-2024	Misstatements in annual performance report	Reported information not reliable	Differences between the achievement of output indicators and activities. (Iss 31)	Inadequate review of the APR	Internal control deficiency	30-May-2025	30-Feb-2025 review of the SDBIP and quarterly reports by 20-Feb-2025	Lucas Liale
AAP75597-2024	Misstatements in annual performance report	Reported information not useful	Differences between the annual performance and quarterly performance on the APR (Iss.3)	Inadequate and thoroughly review of an annual performance report and the quarterly report	Internal control deficiency	31-Mar-2025	Review of the SDBIP and quarterly reports by 05 -March-2025	Lucas Liale
AAP75598-2024	Misstatements in annual performance report	Reported information not useful	Internal control deficiency - Inaccurate presentation of key performance indicator in the SDBIP and APR (Iss.52)	Inadequate review of SDBIP APR	Internal control deficiency	31-Mar-2025	Review of the SDBIP and quarterly reports by 05 -March-2025	Lucas Liale
AAP75600-2024	Misstatements in annual performance report	No annual performance report	Planned performance indicator and target not reported in the APR (Iss.02)	Inadequate review of the APR SDBIP	Internal control deficiency	30-Jun-2025	Review of the SDBIP and quarterly reports by 05 -March-2025	Lucas Liale

AAP75611-2024	Misstatements in annual performance report	Reported information not reliable	Differences between the Annual Performance Report (APR) and the supporting registers(Basic services)	Lack of thorough review of the performance management reports	Internal control deficiency	31-Mar-2025	Review of the SDBIP and quarterly reports by 05 -March-2025	Pholoshu Molautsi, Lucas Liale
AAP75613-2024	Non-compliance with laws and regulations		Value add: Non-compliance with Water Service Act	Non-compliance	Non-compliance with applicable legislation	30-Jun-2025		Pholoshu Molautsi
AAP75640-2024	Misstatements in annual performance report	Reported information not reliable	Planned target as per SDBIP and APR not consistent (Iss 62)	Lack of review of SDBIP APR	Internal control deficiency	30-Jun-2025	Management will review the SDBIP and ensure alignment accordingly.	Latani Nemavhola, Tsholofelo Mohalanyana
AAP75648-2024	Misstatements in annual financial statements	Statement of comparison of budget and actual amounts	Differences noted on the Statement of budget Comparison (Iss.65)	Inadequate review of Statement of Budget and Actual Amounts	GRAP non-compliance	29-Nov-2024	Addressed during the audit finalization. Adequate review will be done prior AFS submission	Welheminah Pnoshoko
AAP75996-2024	Non-compliance with laws and regulations	Missing or incomplete information	Limitation of scope - Information not submitted for audit purposes	Inadequate record keeping	Non-compliance with applicable legislation	31-Mar-2025	Addressed during the audit finalization	Modlegi Phenya
AAP76005-2024	Non-compliance with laws and regulations	Missing or incomplete information	Member of a bid evaluation committee was a member of the adjudication committee.	Inadequate review of bidding committee members	Non-compliance with applicable legislation	31-Mar-2025	To revisit the whole population of the Tender's issued and verify the composition to ensure the completeness of the verified non-compliance	Modlegi Phenya

AAP76006-2024	Non-compliance with laws and regulations	S. 32 Contracts with future budgetary implications	Deviations non-compliance.	Inadequate	Non-compliance with applicable legislation	30-Jun-2025	To revisit the whole population of Deviation and ensure that all Deviations meet the definition and that all reasons are properly and clearly stated	Modlegi Phenya
AAP76011-2024	Non-compliance with laws and regulations	Missing or incomplete information	Suppliers did not declare interest with family and business.	Inadequate declaration of interest	Non-compliance with applicable legislation	30-Jun-2025	Suppliers found to have deliberately declared "NO" when they actually have business associates and family doing business with the state they shall be listed on a list of tender defaulters	Modlegi Phenya
AAP76013-2024	Non-compliance with laws and regulations	Contracts secured by other organs of state without complying with the prescribed requirements	Suppliers did not declare interest with the state	Lack of declaration of interest	Non-compliance with applicable legislation	30-Apr-2025	Suppliers found to have deliberately declared "NO" when they actually have interest with the state they shall be listed on a list of tender defaulters	Modlegi Phenya
AAP76015-2024	Misstatements in annual financial statements	Property, plant and equipment	Research and Development - Capitalization of feasibility studies cost (Iss.26)	Non compliance with GRAP	GRAP non-compliance	29-Nov-2024	Addressed during the audit finalization. Continuous reconciliation review will be done on monthly basis.	Annah Matlala
AAP76017-2024	Misstatements in annual financial statements	Property, plant and equipment	Duplicate Assets – Overstatement of the fixed assets register (Iss.23)	Inadequate assets verification	GRAP non-compliance	31-Mar-2025	There is no duplication, this was as the resu;Its on incorrect GPS Coordinates. Will be corrected.	Annah Matlala

AAP76018-2024	Misstatements in annual financial statements	Property, plant and equipment	Incorrect Disclosure of note 4 of the PPE	Non compliance to GRAP	GRAP compliance non-	15-Nov-2024	It was cleared. Auditors forgot to remove the finding	Annah Matlala
AAP76022-2024	Misstatements in annual financial statements	Property, plant and equipment	Accounting Policies on PPE is not consistent with the GRAP standards (Iss.45)	Inadequate review of accounting policies	GRAP compliance non-	31-Mar-2025	The accounting policy on PPE will be reviewed during the draft budget process	Mmakota Molokoane
AAP76025-2024	Misstatements in annual financial statements	Property, plant and equipment	The state of the infrastructure assets – PPE	Inadequate assessment of state assets	GRAP compliance non-	30-Jun-2025	Infrastructure Rehabilitation Action Plan by Feb 2025 to be incorporated to ensure compliance with Treasury for 8% circular 71. This will be resolved in three financial years	Annah Matlala
AAP76026-2024	Misstatements in annual financial statements	Cash flow statement	Cash Flow Statement	Non compliance to GRAP	GRAP compliance non-	30-Apr-2025	The finding was addressed during the audit. Adequate review will be done.	Mmakota Molokoane
AAP76028-2024	Misstatements in annual financial statements	Rev from exchange transactions: Service charges	Receivables from exchange transactions non-exchange transactions - Differences	Lack of review	Internal control deficiency	30-Jun-2025	Management will ensure that the customer statements agree to the age analysis prior to issuing them to the customers	Linda Kgatlhe
AAP76086-2024	Misstatements in annual financial statements	Rev from exchange transactions: Service charges	Receivables from exchange transactions – Incomplete accounting policy (GRAP 104)	non-compliance to GRAP 1.127	GRAP compliance non-	29-Nov-2024	The accounting policy on PPE will be reviewed during the draft budget process	Linda Kgatlhe

AAP76087-2024	Misstatements in annual financial statements	Rev from exch transactions: Other income	CAATs Indigents – No review of approved indigents (Iss.61)	The municipality's policy does not provide for the re-assessment of indigents during the year once they were approved.	Internal control deficiency	30-Jun-2025	The municipality to review the Indigent Register at least twice a year.	Linda Kgathe
AAP76088-2024	Misstatements in annual financial statements	Rev from exch transactions: Service charges	Receivables from exchange transactions – non-qualifying indigents	Inadequate internal controls	Internal control deficiency	31-Mar-2025	To check the register for non-qualifying indigents and for the municipality to have its own system to perform vetting of customers	Linda Kgathe
AAP76089-2024	Misstatements in annual financial statements	Rev from exch transactions: Service charges	Receivables from exchange transactions non-exchange transactions – Reasonable steps to collect long outstanding debt not performed	Non-collection of outstanding debts of the municipality in line with the credit control and debt collection policies.	Internal control deficiency	30-Jun-2025	To develop a revenue enhancement strategy, to encourage customers to pay for services	Linda Kgathe
AAP76090-2024	Misstatements in annual financial statements	Rev from exch transactions: Service charges	Revenue from exchange transactions – Flat rate billing	Inadequate water infrastructure	Internal control deficiency	31-Mar-2025	Infrastrure Development Plan to address the repairs of the water infrastructure	Linda Kgathe
AAP76107-2024	Misstatements in annual financial statements	Rev from exch transactions: Other income	Revenue from exchange transactions - Discrepancies identified in the presentation and disclosure	Inadequate review of disclosure notes	Internal control deficiency	29-Nov-2024	Addressed during the audit. Adequade reviewed will be done prior the submission	Mmakota Molokoane

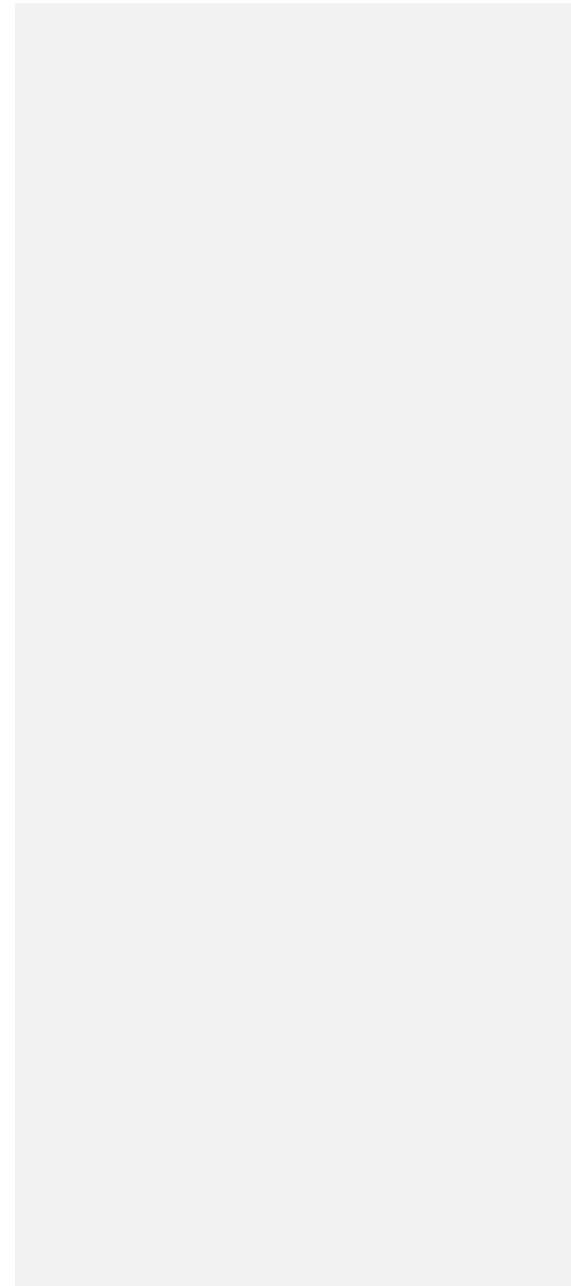
AAP76108-2024	Misstatements in annual financial statements	Rev from exch transactions: Service charges	Revenue CAATs exceptions	Understatement/overstatement of service charges and property rates	Internal control deficiency	29-Nov-2024	To be corrected and reviewed by adjustment budget	Linda Kgatlhe
AAP76109-2024	Misstatements in annual financial statements	Rev from exch transactions: Other income	Revenue from exchange transactions – Output vat not recognized on license and permits.	Lack of thorough review	Internal control deficiency	29-Nov-2024	Corrections done on adjustment budget	Linda Kgatlhe
AAP76110-2024	Misstatements in annual financial statements	Related party transactions	Completeness of disclosure for related parties (Iss.35)	Lack of adequate reviews of the disclosures in the financial statements.	Internal control deficiency	30-Nov-2024	Addressed during the audit. Adequade reviewed will be done prior the sub,ission	Mmakota Molokoane
AAP76111-2024	Misstatements in annual financial statements	Commitments	Inaccurate prior period error (ISS.53)	Lack of adequate reviews.	Internal control deficiency	30-Nov-2024	Addressed during the audit. Adequade reviewed will be done prior the sub,ission	Mmakota Molokoane
AAP76112-2024	Misstatements in annual financial statements	Commitments	Misstatement of Commitments balance (ISS.51)	Lack ofadequate reviews by management.	Internal control deficiency	30-Nov-2024	The commitment will be reinstated and reviewed by the 31 March 2025	Mmakota Molokoane
AAP76113-2024	Misstatements in annual financial statements	Other	Limitation of scope.	Non compliance	Internal control deficiency	30-Jun-2025	Management will ensure that there is adequate infrastructure in place to reliable and accurately measure the units of water that is sold. However this may not be achieved in this financial year	Linda Kgatlhe, Pholoshlo Molautsi

AAP76114-2024	Misstatements in annual financial statements	Other	Difference between the payables register and invoices from Magalies not yet paid (Iss.29)	Inadequate internal controls	Internal control deficiency	29-Nov-2024	An accurate account reconciliation will be performed monthly.	Thabo Dire
AAP76115-2024	Misstatements in annual financial statements	Contracted services	Incorrect Classification-Expenditure (Iss.33)	incorrect classification of expenditure acc	Internal control deficiency	29-Nov-2024	Management to implement proper daily and monthly processing and reconciling of transactions from January 2025.	Thabo Dire
AAP76117-2024	Non-compliance with laws and regulations		Use of Consultants: Non-compliance with MFMA and Cost Containment requirements (Iss.22)	Non compliance with MFMA	Non-compliance with applicable legislation	30-Jun-2025	Management will develop a gap analysis report/assessment	Mmakota Molokoane, Joseph Mophuthing
AAP76118-2024	Misstatements in annual financial statements	General expenses	Incorrect classification regarding entertainment expenditure (Iss.37)	Incorrect classification	Internal control deficiency	29-Nov-2024	Management will implement proper daily, monthly processing and reconciling of transactions to ensure correct classification from January 2025. Budget office will create votes to address different expenditure classification.	Thabo Dire
AAP76127-2024	Misstatements in annual financial statements	Other	Accounting Policies on Investment Policies is not complete (Iss.42)	Non compliance with GRAP	Internal control deficiency	30-Nov-2024	The accounting policy on PPE will be reviewed during the draft budget process	Mmakota Molokoane

AAP76128-2024	Non-compliance with laws and regulations	S. 116: Performance of contractors not monitored on a monthly basis	Contract not performing according to GCC clause (Iss.60)	Non-compliance with GCC	Internal control deficiency	30-Jun-2025	Addressed during the audit finalization	Modlegi Phenya
AAP76131-2024	Non-compliance with laws and regulations	S. 32 Contracts with future budgetary implications	Contract extension not done according to SCM regulations (Iss.55)	Non compliance with SCM reg	Internal control deficiency	30-Jun-2025	Addressed during the audit finalization	Modlegi Phenya
AAP76133-2024	Non-compliance with laws and regulations	S. 32 Contracts with future budgetary implications	Contract Amount increased without approval (Iss.50)	Non-compliance to SCM legislation	Non-compliance with applicable legislation	30-Jun-2025	Addressed during the audit finalization	Modlegi Phenya
AAP76135-2024	Non-compliance with laws and regulations		Consequence management - Internal control deficiency (Iss.20)	Consequence management is ongoing process to be implemented	Non-compliance with applicable legislation	30-Jun-2025	Management will continue to ensure that all structures and policies are in place to allow for the implementation of consequence management	Simon Ramagaga
AAP76140-2024	Non-compliance with laws and regulations	Missing or incomplete information	Contract management not signed	Lack of thorough review on contracts signed	Non-compliance with applicable legislation	30-Jun-2025	All contracts awarded in the 2024/2025 FYE will be signed by the 31st March 2025.	Modlegi Phenya
AAP76142-2024	Non-compliance with laws and regulations	Missing or incomplete information	Non-compliance with Municipal supply chain management regulations on SCM Policy	Non application of SCM policy	Non-compliance with applicable legislation	30-Jun-2025	Addressed during the audit finalization	Modlegi Phenya

AAP76146-2024	Non-compliance with laws and regulations		PAAP-findings not implemented or included in the action plan (Iss.04)	Non inclusion of the findings raised and not addressing them and change the status	Internal control deficiency	30-Jun-2025	Management will conduct monthly Progress report meeting on PAAP	Mmakota Molokoane, Lucas Liale
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APPENDIX A: COUNCILLORS, COMMITTEE ALLOCATION AND COUNCIL ATTENDANCE



Councillor	Capacity	Proportional or Ward Representation
1.Cllr. Masango George Manyike	Mayor	PR Councillor
2.Cllr. Freda Mapela	Speaker	PR Councillor
3.Cllr. Nkele Kaike Mleta	Single Whip	PR Councillor
4.Cllr. Andrew Zwelibanzi Zimba	Councillor	Ward Councillor
5.Cllr. Mosidi C. Moatshe	Councillor	Ward Councillor
6.Cllr. Ramasela Caroline Lekalakala	Councillor	Ward Councillor
7.Cllr. David Sono	Councillor	Ward Councillor
8.Cllr. Kabifa John Molefe	Councillor	Ward Councillor
9.Cllr. Semetsa P Letlhabi	Councillor	Ward Councillor
10.Cllr. Machake Lucas Mosane	Councillor	Ward Councillor
11.Cllr. Monica Grace Baloyi	Councillor	Ward Councillor
12.Cllr. Silas Tikane Motshegoa	Councillor	Ward Councillor
13.Cllr. Johannes Dannyboy Mathimbi	Councillor	Ward Councillor
14.Cllr. Alfred Ditlharo Tlhabane	Councillor	Ward Councillor
15.Cllr. Frank Vusi Mashaba	Councillor	Ward Councillor
16.Cllr. Bongane Lawrence Sithole	Councillor	Ward Councillor
17.Cllr. Sarah Lindeni Ndlovu	Portfolio Head	Ward Councillor
18.Cllr. Tebogo Samuel Skosana	Councillor	Ward Councillor
19.Cllr. Samuel Nkwana	Councillor	Ward Councillor

20.Cllr. Lawrence Mashele	Councilor	Ward Councilor
21. Cllr. Joshua Maliehe Motaung	Councilor	Ward Councilor
22.Cllr. Lebogang Frans Modise	Councilor	Ward Councilor
23.Cllr. Phetogo Kenneth Letlape	Councilor	Ward Councilor
24.Cllr. Daniel Kau Motlhasedi	Councilor	Ward Councilor

25. Cllr. Dipuo Sophie Sithole	Councilor	Ward Councilor
26.Cllr. Essau Ditshepi Segone	Councilor	Ward Councilor
27.Cllr. Daniel Dibe Nkutshweu	Councilor	Ward Councilor
28. Cllr. Mashudu Veroniccah Mphaphudi	Portfolio Head	Ward Councilor
29. Cllr.Onnicah Mokgadi Mamabolo (deceased)	Councilor	Ward Councilor
30. Cllr. Francinah Tsoku	Portfolio Head	PR Councilor
31. Cllr. Makinta Andries Monaheng	Councilor	PR Councilor
32.Cllr. John Macheke	Portfolio Head	PR Councilor
33. Cllr. Morake Gilbert Molefe	Portfolio Head	PR Councilor
34. Cllr. Vioet Kgauki Maluleka	Portfolio Head	PR Councilor
35. Cllr. Leah Sekhaolela	Councilor	PR Councilor
36. Cllr. Stephen Abram Kutumela	Councilor	PR Councilor

37. Cllr. Sefofu j Modisa	Councilor	PR Councilor
38. Cllr. Makaleng C Shai	Portfolio Head	PR Councilor
39. Cllr. Ramasela ME Kutumela	Councilor	PR Councilor
40. Cllr. Lesiba E Moselane	Councilor	PR Councilor
41. Cllr. Kamogelo E Selepane	Councilor	PR Councilor
42. Cllr. Gloria Mamadi	Councilor	PR Councilor
43. Cllr. Samuel Chauke	Councilor	PR Councilor
44. Cllr. Charles Pete	Portfolio Head	PR Councilor
45. Cllr. Peter Letebele	Councilor	PR Councilor
46. Cllr. Tshidi Sithole	Councilor	PR Councilor
47. Cllr. Sammy Mashele	Councilor	PR Councilor
48. Cllr. Patrick Mabena	Councilor	PR Councilor
49. Cllr. David Mbekwa	Councilor	PR Councilor
50. Cllr. Solomon Ndlala	Councilor	PR Councilor
51. Cllr. Maggie Moetjie	Portfolio Head	PR Councilor
52. Cllr. Masego Kodisang	MPAC Chairperson	PR Councilor

The table below categorizes the Councilors within their specific political parties, representation and council meetings attended for the 2023/24 Financial year.

Councilor	Capacity	Political party	Proportional or Ward representation	Council meetings attended
1.Cllr. Andrew Zwelibanzi Zimba	Councilor	ANC	Ward Councilor	54
2.Cllr. Mosidi C. Moatshe	Councilor	ANC	Ward Councilor	43
3. Cllr. Ramasela Caroline Lekalakala	Councilor	ANC	Ward Councilor	44
4. Cllr. David Sono	Councilor	ANC	Ward Councilor	43
5.Cllr. Kabifa John Molefe	Councilor	ANC	Ward Councilor	43
6.Cllr. Semetsa P Letlhabi	Councilor	ANC	Ward Councilor	41
7.Cllr. Machake Lucas Mosane	Councilor	ANC	Ward Councilor	43
8.Cllr. Monica Grace Baloyi	Councilor	ANC	Ward Councilor	41
9.Cllr. Silas Tikane Motshegoa	Councilor	ANC	Ward Councilor	41
10.Cllr. Johannes Dannyboy Mathimbi	Councilor	ANC	Ward Councilor	41
11.Cllr. Alfred Ditlharo Tlhabane	Councilor	ANC	Ward Councilor	41
12.Cllr. Frank Vusi Mashaba	Councilor	ANC	Ward Councilor	40
13.Cllr. Bongane Lawrence Sithole	Councilor	ANC	Ward Councilor	40
14.Cllr. Sarah Lindeni Ndlovu	Councilor	ANC	Ward Councilor	43

15.Cllr. Tebogo Samuel Skosana	Councilor	ANC	Ward Councilor	43
16.Cllr. Samuel Nkwana	Councilor	ANC	Ward Councilor	41
17.Cllr. Lawrence Mashele	Councilor	ANC	Ward Councilor	37
18. Cllr. Joshua Maliehe Motaung	Councilor	ANC	Ward Councilor	41
19.Cllr. Lebogang Frans Modise	Councilor	ANC	Ward Councilor	42
20.Cllr. Phetogo Kenneth Letlape	Councilor	ANC	Ward Councilor	40

21.Cllr. Leah Sekhaolela	Councilor	ANC	Ward Councilor	40
22. Cllr. Dipuo Sophie Sithole	Councilor	ANC	Ward Councilor	41
23.Cllr. Essau Ditshepi Segone	Councilor	ANC	Ward Councilor	40
24.Cllr. Daniel Dibe Nkutshweu	Councilor	ANC	Ward Councilor	41
25. Cllr. Mashudu Veroniccah Mphaphudi	Councilor	ANC	Ward Councilor	41
26. Cllr.Onnicah Mokgadi Mamabolo (deceased)	Councilor	ANC	Ward Councilor	41
27. Cllr. Francinah Tsoku	Councilor	ANC	PR Councilor	54
28. Cllr. Masango George Manyike	Councilor	ANC	PR Councilor	52
29. Cllr. Nkele Kaike Mleta	Councilor	ANC	PR Councilor	54
30. Cllr. Makinta Andries Monaheng	Councilor	ANC	PR Councilor	48

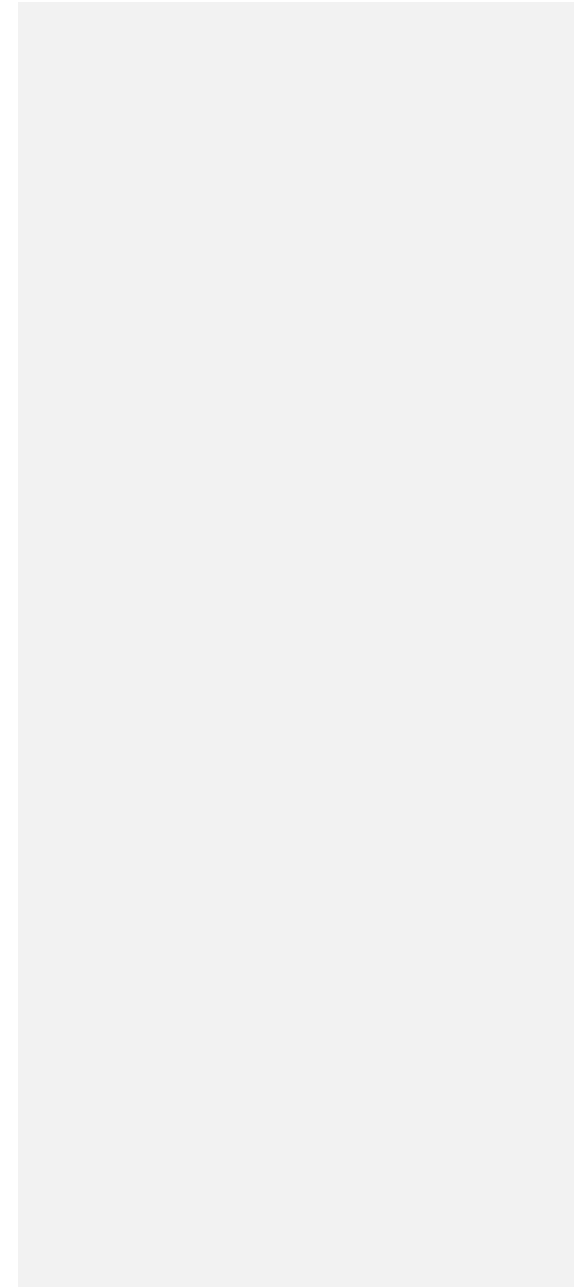
31. Cllr. John Macheke	Councilor	ANC	PR Councilor	50
32. Cllr. Freda Mapela	Councilor	ANC	PR Councilor	54
33. Cllr. Morake Gilbert Molefe	Councilor	ANC	PR Councilor	50
34. Cllr. Vioet Kgauki Maluleka	Councilor	ANC	PR Councilor	48
35. Cllr. Matlhomola Jonas Kau	Councilor	ANC	PR Councilor	50
36. Cllr. Stephen Abram Kutumela	Councilor	DA	PR Councilor	48
37. Cllr. Sefofu j Modisa	Councilor	DA	PR Councilor	46
38. Cllr. Makaleng C Shai	Councilor	EFF	PR Councilor	42
39. Cllr. Ramasela ME Kutumela	Councilor	EFF	PR Councilor	41
40. Cllr. Lesiba E Moselane	Councilor	EFF	PR Councilor	43
41. Cllr. Kamogelo E Selepane	Councilor	EFF	PR Councilor	40
42. Cllr. Gloria Mamadi	Councilor	EFF	PR Councilor	44
43. Cllr. Samuel Chauke	Councilor	EFF	PR Councilor	41
44. Cllr. Charles Pete	Councilor	EFF	PR Councilor	50
45. Cllr. Peter Letebele	Councilor	EFF	PR Councilor	50
46. Cllr. Tshidi Sithole	Councilor	EFF	PR Councilor	45
47. Cllr. Sammy Mashele	Councilor	DOP	PR Councilor	36

48. Cllr. Patrick Mabena	Councilor	AIC	PR Councilor	43
49. Cllr. David Mbekwa	Councilor	ACG	PR Councilor	33
50. Cllr. Solomon Ndlala	Councilor	EEF	PR Councilor	40
51. Cllr. Maggie Moetjie	Councilor	F4SD	PR Councilor	50
52. Cllr. Masego Kodisang	Councilor	F4SD	PR Councilor	51

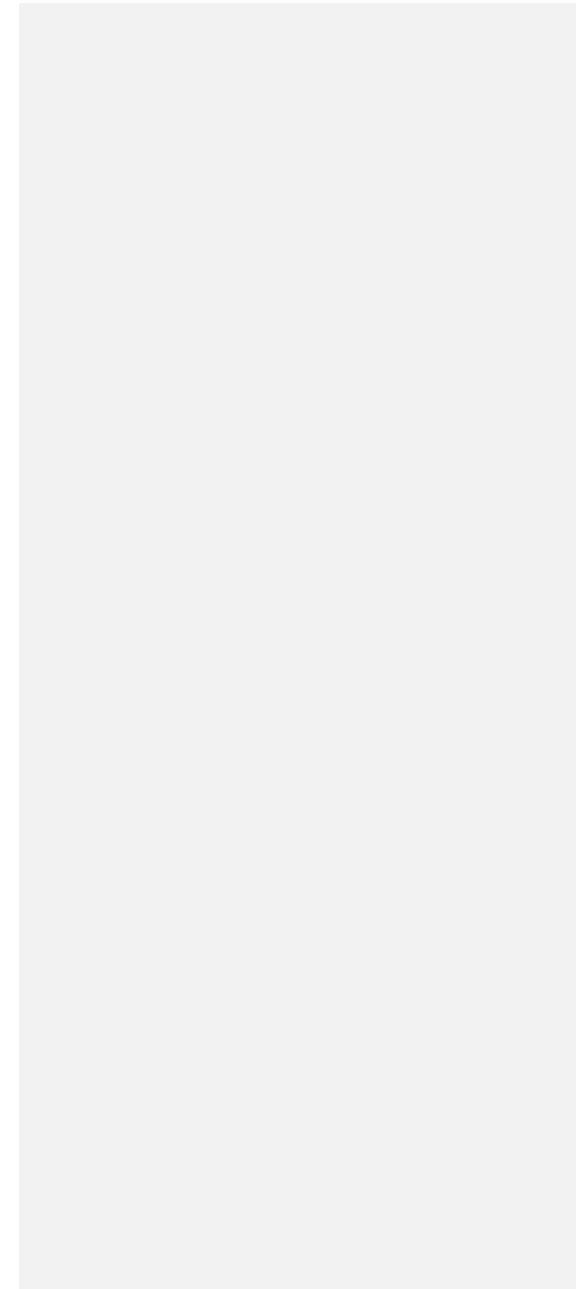
APPENDIX B: COMMITTEE AND COMMITTEE PURPOSES

Information on Committees					
Committee	Committee purpose	Chairperson	Type of Committee	Number of items submitted to Council	Meeting dates
Portfolio Committee: Infrastructure Development Services Finance	To monitor and the activities of the relevant administrative department in respect of Infrastructure Development and Service Delivery activities.	M Moetjie	s.80		14 April 2023 13 January 2023 18 October 2022 18 July 2022
Portfolio Committee: LED	To monitor and the activities of the relevant administrative department in respect of local economic development activities. To advise council	J Macheke	s.80		25 January 2023 17 April 2023

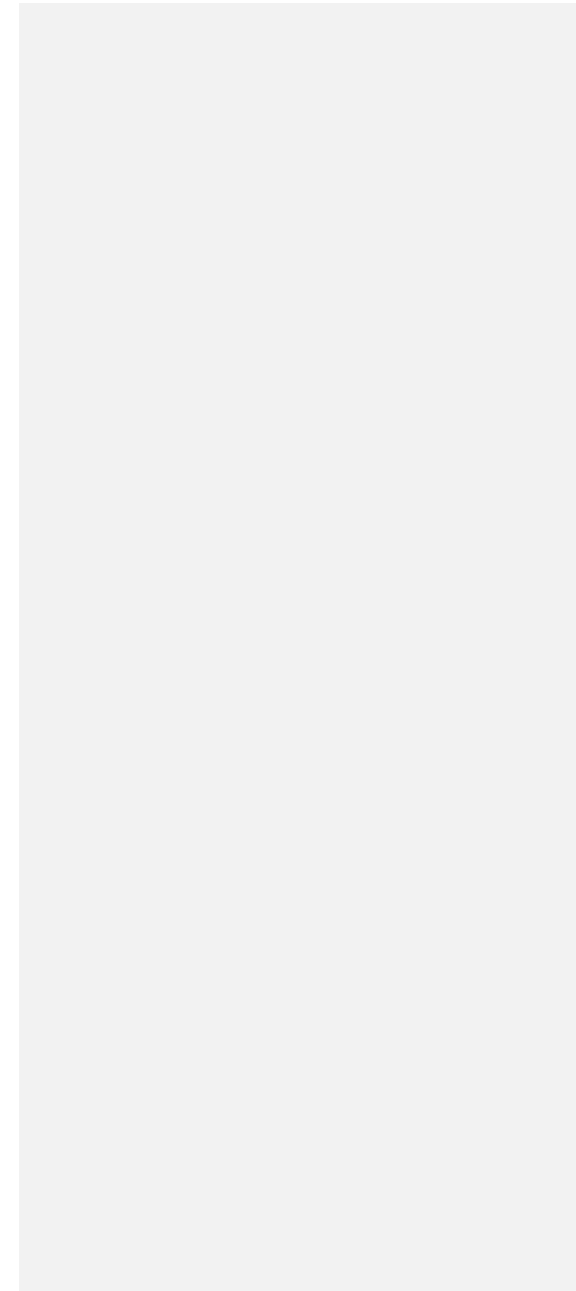
	through the executive committee on improvements that could be affected.				
Portfolio Committee: CDS	To monitor and the activities of the relevant administrative department in	S Ndlovu	s.80		17 April 2023 13 April 2023 18 January 2023 14 October 2022



	<p>respect of strategic planning and performance management activities.</p> <p>To advise council through the executive committee on improvements that could be effected.</p>				
<p>Portfolio Committee: Land Use and Traditional Affairs</p>	<p>To monitor and the activities of the relevant administrative department in respect of community development activities.</p> <p>To advise council through the executive committee on improvements that could be effected.</p>	C Shai	s.80		<p>23 January 2023</p> <p>17 April 2023</p>



Portfolio Committee: MPAC	To ensure that municipal finances are properly managed. and to advice council on ways and means whereby utilization and monitoring of municipal	M Kodisang	s.80		12 October 2022 22 October 2022 18 January 2023 26 January 2023 29 June 2023
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	expenditure and income management can be improved.				
PORTFOLIO COMMITTEE: Human Resource and Corporate Service	To monitor and the activities of the relevant administrative department in respect of administration, Human Resource and Education activities. To advise council through the executive committee on improvements that could be effected.	V.K Maluleka	s.80		18 April 2023 19 January 2023 17 October 2022 18 July 2022

<p>PORTFOLIO COMMITTEE: BTO</p>	<p>To monitor and the activities of the relevant administrative department in respect of finance activities. To advise council through the executive committee on improvements that could be effected.</p>	<p>C Pete</p>	<p>s.80</p>		<p>17 April 2023 24 March 2023 20 January 2023 17 October 2022 19 September 2022 18 July 2022</p>
<p>Portfolio Committee: IDP AND PMS</p>	<p>To monitor performance of the municipality</p>	<p>F Tsoku</p>	<p>s.80</p>		<p>22 March 2023 18 April 2023 11 January 2023</p>

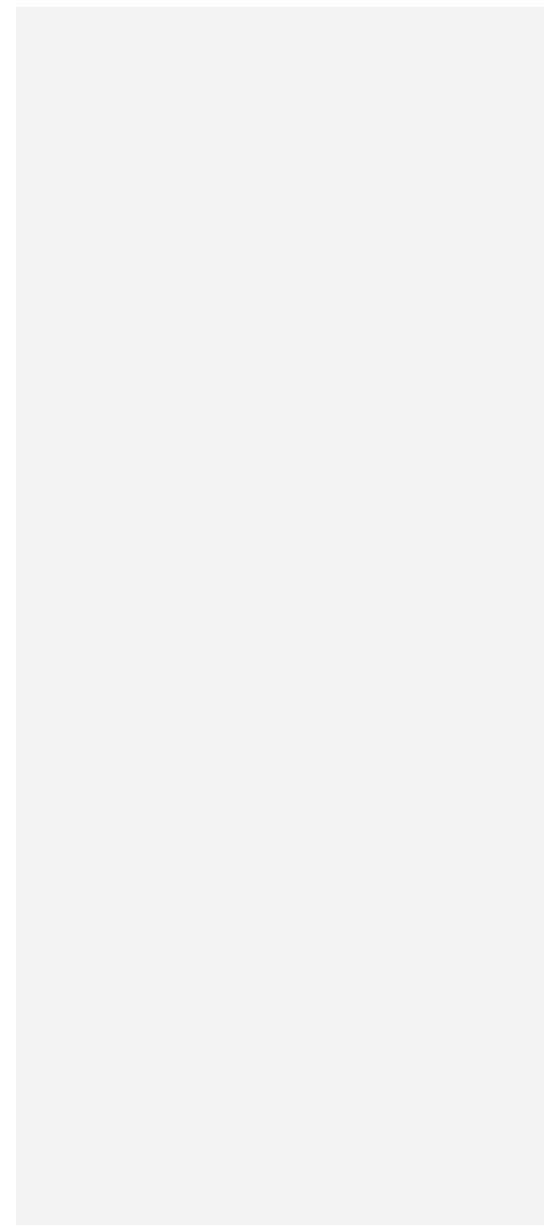
		and of individual employees through performance management system and guidelines				14 September 2022 24 October 2022 15 July 2022
Portfolio committee: SPORTS ARTS AND CULTURE			G Molefe	s.80		17 April 2023 13 April 2023 18 January 2023 14 October 2022 15 July 2022
Portfolio Committee: SPECIAL PROJECTS			M V Mphaphudi	s.80		13 July 2022 06 September 2022 20 October 2022 18 November 2022 20 January 2023 18 April 2023 12 May 2023

APPENDIX C: THIRD TIER ADMINISTRATIVE STRUCTURE

Third tier structure

Directorate	Title	Manager
Office of the Mayor	Manager Office of the Mayor	Mr SS Setshedi
	Manager Special Project	Mr PK Moseki
	Manager IGR and Protocol	Ms G Zikhali
Office of the Speaker	Manager Office of the Speaker	Mr E Moerane
	Manager MPAC	Mr M Madise
Office of Municipal Manager	Manager Office of the MM	Mr SM Ramagaga
	Manager Internal Audit	Ms FW Maluleke
	Manager Legal Services	Mr MA Ramolotja
	Manager IDP and PMS	Mr NL Liale
	Manager Communications	Mr A Malebye
	Chief Risk Officer	Mr R Mahumani

Budget and Treasury Office	Manager Assets Management	Ms A Matlala
	Manager Expenditure	Mr T Dire
	Manager Reporting	Ms MJ Molokoane
	Manager Assets	Ms. A Matlala
	Manager Revenue Management	Ms L Kgatle
	Manager Budgeting	Ms W Phoshoko
	Manager SCM	Ms ML Phenya



Human resources and Corporate Services	Manager HR	Mr J Mabasa
	Manager HRD	Ms M Matsemela
	Manager Records Management	Ms L Manyane
	Manager EAP	Ms LL Leballo
	Manager ICT	Vacant
	Manager Council Support	Mrs S Minyuku
	Manager Security Services	Mr A Mashigwana
	Manager Fleet Management	Mr A Naake
	Manager IT Projects	Mr J Mophuthing
Community Development Services	Manager MPCC & Facilities	Mr E Lamola
	Manager Sports, Arts, Culture.	Mr J Mathibe
	Manager Disaster Management	Ms MM Moselane
Infrastructure Development Services	Manager PMU	Mr P Mokori
	Manager Water and Sanitation	Ms P Mabotja
	Manager Water and Sanitation	Mr T Dire
	Manager Roads and Storm Water	Mr. L Rammutla
Local Economic Development	Manager Job Creation & SMME	Mr CT Motshegoa

	Manager Tourism and Agriculture	Vacant
	Town Planner	Ms L Nemavhola

APPENDIX D: FUNCTIONS OF THE MUNICIPALITY

Municipal Function	Municipal Function Yes/No	Performance Analysis
Constitution Schedule 4, Part B functions		
Air Pollution	Yes	Not performed
Building Regulation	Yes	Not adequately performed
Child Care Facilities	Yes	Not performed
Electricity	No	DME / Eskom
Fire Fighting	No	Performed as part of the district function
Local Tourism	Yes	Performed though not optimally
Municipal Airport	Yes	Not performed.
Municipal Planning	Yes	Performed. IDP and other planning Processes
Municipal Health Services	No	Performed as part of the district function
Municipal Public Transport	Yes	Not adequately performed
Pontoons and Ferries	Yes	Not performed
Storm Water	Yes	Not adequately performed.
Trading Regulations	Yes	Not performed
Water (potable)	Yes	Performed
Sanitation	Yes	Performed
Constitution Schedule 5, Part B functions		
Beaches and Amusement Facilities	Yes	Not performed
Billboards and the Display of Advertisement in Public Places	Yes	Not performed

Cemeteries, Funeral Parlours and Crematoria	Yes, including the District Municipality's function	Not adequately performed
Cleansing	Yes	Not performed
Control of Public Nuisance	Yes	Not performed

Control of Undertaking that Sell Liquor to the public	Yes	Not performed
Facilities for the accommodation, care, and burial of animals	Yes	Not performed
Fencing and Fences	Yes	Not performed
Licensing of dogs	Yes	Not performed
Licensing of undertakings that sell food to the Public	Yes	Not performed
Local Amenities	Yes	Not performed
Local Sports Facilities	Yes	Performed though not optimally
Markets	Yes	Not performed
Municipal Abattoirs	Yes	Not performed
Municipal Parks and Recreation	Yes	Performed though not optimally
Municipal Roads	Yes	Performed though not optimally
Noise Pollution	Yes	Not performed
Pounds	Yes	Not performed

Public Places	Yes	Not performed
Refuse Removal, refuse Dumps and solid waste disposal	Yes	Performed though not optimally. The project has since collapsed
Street Trading	Yes	Not performed
Street Lighting	Yes	Performed though not optimally
Traffic and Parking	Yes	Not performed

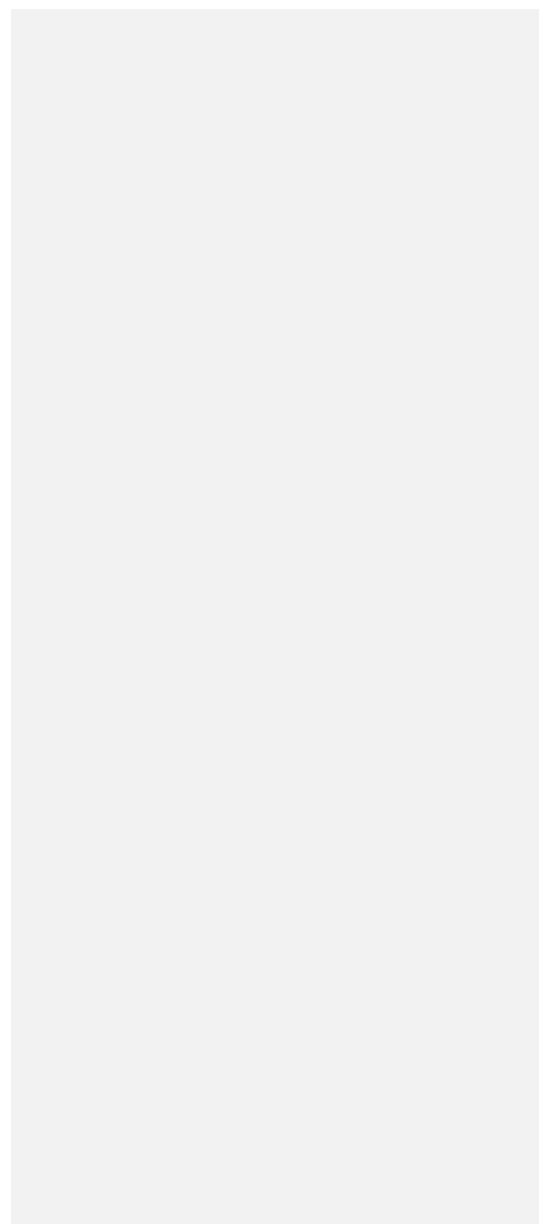
The municipality, over and above the functions listed above, performs the following functions:

- Health coordination
- Disaster management

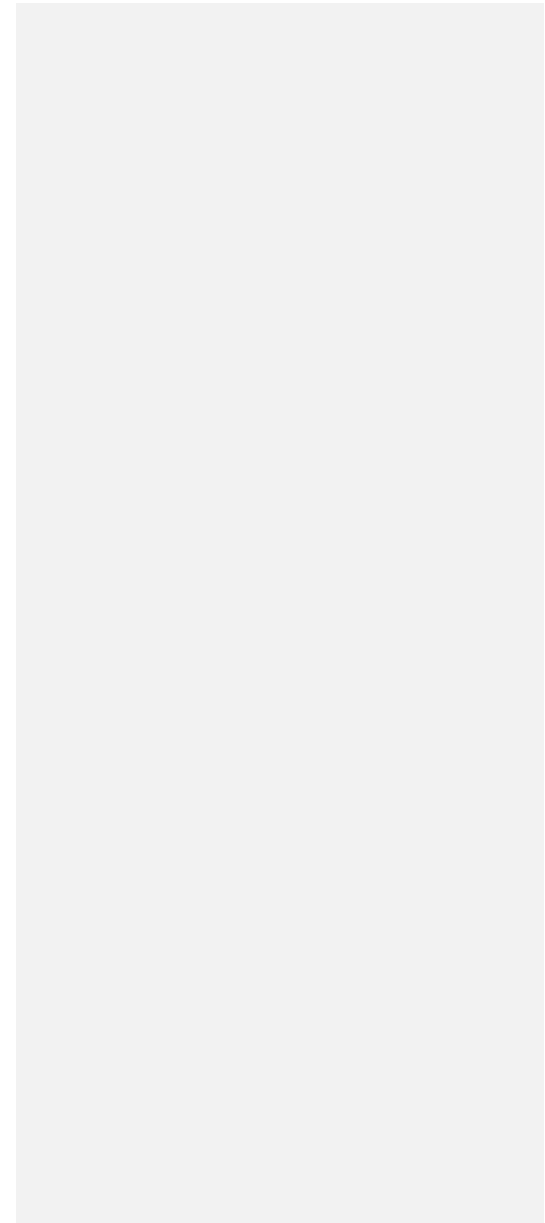
APPENDIX E: WARD REPORTING

Dates for Ward Mass Meetings				
Ward	Quarter 1	Quarter 2	Quarter 3	Quarter 4
1	07 June 2024 17 June 2024 23 July 2023	09 September 2023	06 March 2024 24 April 2024	10 May 2024
2	24 June 2023 16 July 2023 11 July 2024	11 September 2023 21 September 2023	10 March 2024	08 June 2024
3	07 July 2023 10 August 2023	14 September 2023	13 March 2024	09 May 2024
5	10 July 2023	15 September 2023	01 March 2024	08 June 2024
6	11 July 2023	10 September 2023	15 March 2024	10 June 2024
7	05 June 2023 05 July 2023 03 August 2023	29 November 2023	17 March 2024	04 June 2024

8	01 June 2023	15 December 2023	21 January 2024	13 July 2024
9	06 Jun 2023 26 June 2023 07 July 2023 08 August 2023 26 August 2023	07 September 2023 24 September 2023 14 October 2023	03 March 2024 06 April 2024 11 March 2023	13 May 2023 18 May 2024 06 July 2024
10	06 June 2023	03 August 2023 05 September 2023	02 April 2024	11 June 2024



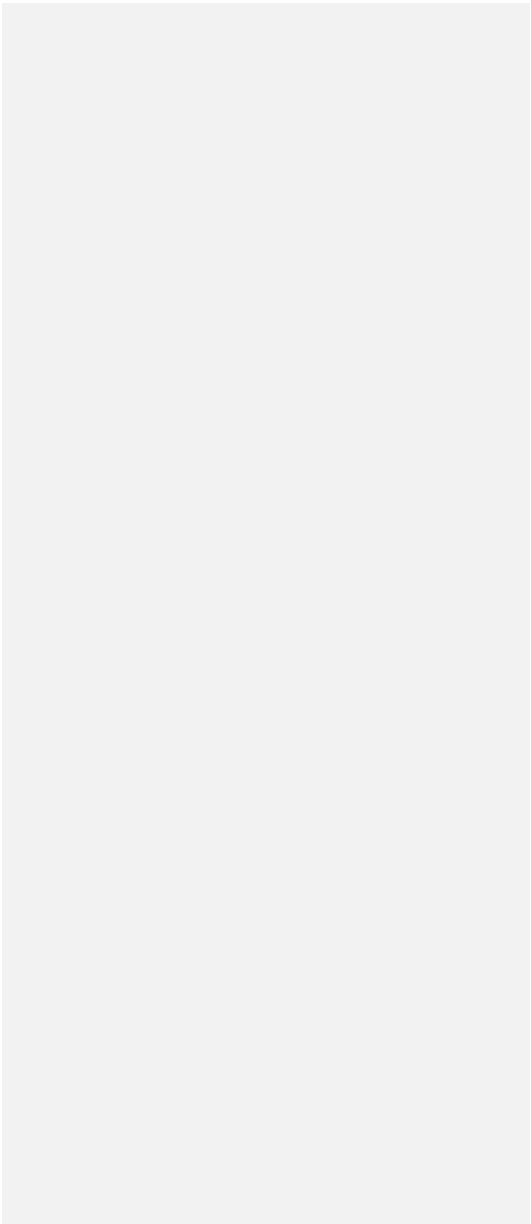
			08 February 2024 21 March 2024 28 February 2024	
11	08 May 2023 06 June 2023	10 August 2023	01 January 2024	11 June 2024
12	N/A	N/A	21 January 2024 18 February 2024 15 March 2024 24 March 2024	08 April 2024 14 April 2024
13	1 June 2023	10 August 2023 15 December 2023	08 January 2023	11 May 2024
14	10 August 2023 13 August 2023 15 August 2023	14 October 2023	17 February 2024	11 May 2024
15	11 August 2023	12 November 2023	05 January 2024	09 June 2024



16	13 July 2023 05 August 2023 12 August 2023	05 August 2023 12 August 2023	15 October 2023	15 April 202
17	04 July 2024 07 August 2024	04 September 2024 02 October 2024	06 November 2024 08 December 2024	13 May 2024
18	22 July 2023	19 August 2023 16 September 2023 23 October 2023	18 November 2023 16 December 2023 20 January 2024	17 February 2024 16 March 2024 18 May 2024 15 June 2024
19	09 August 2023	22 October 2023	20 February 2024	10 July 2024

21	06 June 2023 06 July 2023 07 August 2023	05 September 2023 05 October 2023 09 November 2023	05 December 2023 08 January 2024 06 February 2024	05 March 2024 06 April 2024 11 May 2024 01 June 2024
22	06 June 2023	14 October 2023	12 March 2023 25 March 2024	10 March 2023

23	08 June 2023	10 November 2023	08 March 2024	15 January 2023
24	02 July 2023	12 December 2023	15 April 2023	10 January 2024
25	05 June 2023 03 July 2023 07 August 2023	11 September 2023 02 October 2023 06 November 2023 04 December 2023	08 January 2024 05 February 2024	08 April 2024 08 May 2024 03 June 2024
26	N/A	N/A	N/a	N/A



Ward Committee Meetings: Ward 1

Name of representative	Capacity representing	Dates of meetings held during the Year
1. Zwelibanzi A Zimba	Ward Councilor	03 July 2023 07 August 2023 04 September 2023
2. Kleinboy M Sithole	Ward Secretary	02 October 2023 06 November 2023
3. Daisy D Mhlongo	Health & Disaster Management	04 December 2023 08 January 2024
4. Lizzy S Kutu	Land, Traditional Affairs and Special Project	05 February 2024 04 March 2024 01 April 2024
5. Lebogang C Poopedi	IDP and Planning	06 May 2024 03 June 2024
6. Nthabiseng G Mitane	Human Settlement & Electricity	
7. Johannah M Tamane	Social Services	
8. Margaret D Maseka	Roads, Transport and Community Safety	
9. Mokgadi C Motsei	Ward health, Sports and Education	
10. Edward Baloyi	Local Economic Development	

11. Orphan Ditsele	Infrastructure Development Services
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Ward Committee Meetings: Ward 2		
Name of representative	Capacity representing	Dates of meetings held during the year
1.Cate Moatshe	Ward Councilor	03 July 2023 05 January 2024
2. Majoko Eva M	Ward Secretary	03 January 2024 06 March 2024
3.Shiburi Maswabi J	Local Economic Development	07 February 2024 03 April 2024
4. Malete Ignatius L	Education Sports Arts Culture	08 May 2024 05 June 2024
5. Mabunda Samuel	IDP and Planning	
6.Lebudi Mtanyane Z	Human Settlements	
7.Mantsho Lucas	Water and Sanitation	
8. Mabela Solomon	Social Service	

9. Mojela Koketso	Community Safety, Roads and Transport	
10. Mashaba Shadi E	Land Traditional affairs & Special Projects	
11. Kgokane Merriam M	Health and Disaster	

Ward Committee Meetings: Ward 3		
Name of representative	Capacity representing	Dates of meetings held during the year
1. Caroline Lekalakala	Ward Cllr	06 July 2023 08 August 2023
2. Monyai Samson c	Ward Secretary	06 September 2023 05 October 2023
3. Baloyi Meshack A	Human Settlements & Electricity	07 November 2023 05 December 2023
4. Sebolai Mmapula	IDP & PMS	08 January 2024 06 February 2024
5. Lehau Jerry	Health & Disaster Management	05 March 2024 04 April 2024
6. Letsebe Fransciah	Local Economic Development	07 May 2024 05 June 2024
7. Kubyane Rosinah	Special Projects & Traditional Affairs	
8. Maimela Sunnyboy	Water & Sanitation	
9. Molaudzi Mone	Education, Arts & Culture	

10. Matsha Patrick	Roads, Transport & Community Safety
11. Rapetswa Dimakatso	Social Services
13. Andries Monaheng	PR Councilor

Ward Committee Meetings: Ward 4		
Name of representative	Capacity representing	Dates of meetings held during the year
1. David Sono	(Ward Councilor)	05/07/2023 04/12/2023
2. Mvula Evah M	(Ward Secretary)	11/08/2023 06/09/2023 08/01/2024
3. Nyatlo Modide	Health and Disaster	07/02/2024 06/03/2024
4. Phalahadi Johannah	IDP and Planning	08/04/2024 10/06/2024
5. Mmeno Sam	Social development	
6. Manne Joel	Education, Sport and Art	
7. Marima Thandiwe		

8. Mokobi Tshogofatso	Road and Transport
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9. Malebye Tshepo	Water and Sanitation-
10. Khanyago Dinah	Special projects, Land and Traditional Affairs

Ward Committee Meetings: Ward 5		
Name of representative	Capacity representing	Dates of meetings held during the year
1. John Kabifa Molefe	(Ward Councilor)	12 July 2023 11 August 2023
2. Mosaka Simon	(Ward Secretary)	10 September 2023 05 1October 2023 19 November 2023
3. Ramolefe Mmalati K	Human Settlements & Electricity	04 December 2023 10 January 2024
4. Nukere Sibongile M	IDP & PMS	15 February 2024 01 March 2024
5. Sebopelo Sefemo S	Health & Disaster Management	03 April 2024 07 May 2024 10 June 2024
6. Cira Joseph	Local Economic Development	
7. Raphiri Elizabeth	Special Projects & Traditional Affairs	
8. Moroke Tumelo	Water & Sanitation	
9. Motsepe Caroline	Education, Arts & Culture	

10. Ngobeni George	Roads, Transport & Community Safety
11. Kgarume Mmule	Social Services

Ward Committee Meetings: Ward 6		
Name of representative	Capacity representing	Dates of meetings held during the year
1. Peter S. Letlhabi	(Ward Councilor)	02 July 2023 04 August 2023
2. Sello Joseph Matlatsi	(Ward Secretary)	12 September 2023 04 October 2023 02 November 2023
3. Maria Mabula	Roads, Transport & Community Safety	06 December 2023 10 January 2024 07 February 2024
4. Isaac Modise	Water & Sanitation	06 March 2024 03 April 2024
5. Michael Mphiko	Education, Sports & Sports, Arts & Culture	01 May 2024 05 June 2024
6. Anna Selemela	Electricity & Human Settlements	

7. Johannah Bodiba	Local Economic Development
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8. Levy Ramotse	Integrated Development Planning
9. Lydia mawela	Social Services
10. Anna Ramabulana	Health & Disaster Management
11. Jacob Sello Setshedi	Land & Traditional Affairs

Ward Committee Meetings: Ward 7		
Name of representative	Capacity representing	Dates of meetings held during the year
1. Machake L. Mosane	Ward Councillor	07 July 2023
2. Phetlhe Ramosidi	Ward Secretary	15 August 2023
3. Ramahiwana Leah	Human Settlements & Electricity	14 September 2023
4. Baloyi Dumisane	IDP & PMS	05 October 2023
5. Dibete sello	Health & Disaster Management	13 November 2023
6. Mataboge Ezekiel	Local Economic Development	04 December 2023
		11 January 2024
		12 February 2024
		05 March 2024
		08 April 2024
		09 May 2024
		10 June 2024

7. Mosebedi Sello	Special Projects & Traditional Affairs	10 July 2024
8. Ntloedl Joseph	Water & Sanitation	
9. Mokone Tshepiso	Education, Arts & Culture	
10. Napo Abram	Roads, Transport & Community Safety	
11. Tlou Iesego	Social Services	

Ward Committee Meetings: Ward 8		
Name of representative	Capacity representing	Dates of meetings held during the year
1. Moncica Baloyi	Ward Councilor	06 October 2023
2. Maloka M Thabo	Ward Secretary	03 November 2023
3. Masebe Simon	Local Economic Development	08 December 2023
4. Baloyi Dorah	Education Sports Arts & Culture	08 January 2024
5. Ntembani Masasi A	Electricity & Human Settlements	05 February 2024
6. Modiba Mantwa	Health & Disaster Management	08 March 2024
7. Matshego Letsomane	Land & Traditional Affairs	08 April 2024
8. Nkuna Steve	Roads, Transport & Community Safety	05 February 2024
9. Moseithe Rebecca	Social Services	05 March 2024
		08 May 2024
		08 April 2024
		08 May 2024

10. Ramalepe Patricia	IDP	
11. Baloyi Dorah	Sports, Arts & Culture	
12. Thabo M Maloka	Infrastructure development Services	
14. David Mbekwa	PR Councilor	
15. Solomon Ndlala	PR Councillor	

Ward Committee Meetings: Ward 9		
Name of representative	Capacity representing	Dates of meetings held during the year
1. Silas Motshegoa	Ward Councilor	08 July 2023 10 August 2023
2. Mashao Portia	Ward Secretary	09 September 2023 03 October 2023
3. Machete Maphapha	Land & Traditional Affairs	08 November 2023 08 December 2023
4. Madisakwane Michael	Health & Disaster Management	15 January 2024 11 February 2024
5. Mahalangu justice	Local Economic Development	01 March 2024 02 April 2024
6. Molautsi Lerato	Infrastructure development Services (Human Settlements & Electricity)	10 May 2024 01 June 2024
7. Sithole Maria	Water & Sanitation	
8. Sibeko Dumisane	Education, Sports, Arts & Culture	
9. Hlaletwa Shadi	Social Services	

10. Rasegatla Zondi	Roads, Transport & Community Safety
11. Mahlaela Sarah	Infrastructure Development Services

Ward Committee Meetings: Ward 10		
Name of representative	Capacity representing	Dates of meetings held during the year
1. Dannyboy Mathimbi	Ward Councilor	06 June 2023 04 July 2023
2. Pitsoane Tsholanag	Ward Secretary	03 August 2023 05 September 2023 03 October 2023
3. Rapoo K O	Human Settlements & Electricity	06 November 2023 01 December 2023
4. Songo M	IDP & PMS	08 January 2024 05 February 2024
5. Letlape R D	Health & Disaster Management	06 March 2024 04 April 2024 06 May 2024
6. Motlana M A	Local Economic Development	06 June 2024 04 July 2024

7. Singo M A	Special Projects & Traditional Affairs
8. Chauke R B	Water & Sanitation

9. Modikoe K L	Education, Arts & Culture
10. Morudu P	Roads, Transport & Community Safety
11. Masubelele T P	Social Services

Ward Committee Meetings: Ward 11		
Name of representative	Capacity representing	Dates of meetings held during the year
1. London D Tlhabane	Ward Councilor	06 June 2023 11 July 2023
2. Madiba T	Ward Secretary	08 August 2023 12 September 2023 10 October 2023
3. Nkuna H S	Human Settlements & Electricity	07 November 2023 05 December 2023
4. Monyai K	IDP & PMS	08 January 2024 07 February 2024 06 March 2024
5. Motona T P	Health & Disaster Management	08 April 2024 08 May 2024
6. Makhofane M E	Local Economic Development	10 June 2024
7. Maluleke J H	Special Projects & Traditional Affairs	
8. Sambo M S	Water & Sanitation	

9. Johannah Ngobeni	Education, Arts & Culture
10. Martina Seema	Roads, Transport & Community Safety
11. Alfred Sekwele	Social Services

Ward Committee Meetings: Ward 12		
Name of representative	Capacity representing	Dates of meetings held during the year
1. Frank Mashaba	Ward Councillor	03/07/2023
2. Mabeka M s M	Ward Secretary	01/August 2023
		01 September 2023
		02 October 2023
3. Mogale L M	Infrastructure Development Services	01 November 2023
		01 December 2023
		05 January 2024
4. Mathabe J H	Sports, Arts & Culture	04 March 2024
		03 May 2024
5. Matjitji J N	IDP & PMS	03 June 2024

6. Mahlangu B B	Health & Disaster Management
7. Chauke H B	Land & Traditional Affairs

8. Nkadimeng D A	Social Services
9. Matjeke A T	Water & Sanitation
10. Masiakwala E K	Roads, Transport & Community Safety
11. Nkuna S S	Local Economic Development

Ward Committee Meetings: Ward 13		
Name of representative	Capacity representing	Dates of meetings held during the year
1. Bongane L Sithole	Ward Councilor	09 August 2023 06 September 2023
2. Phukubye Joyce	Ward Secretary	05 October 2023 08 November 2023 05 December 2023
3. Butjie Mofodi	Education, Sports, Arts & Culture	08 January 2024 07 February 2024
4. Kgaditswe Essie	Social Services	06 March 2024 04 April 2024
5. Geduza Rose	Health & Disaster Services	08 May 2024 06 June 2024
6. Mathebula Yingwani	Water & Sanitation	
7. Modau Eunice	Roads, Transport & Community Safety	
8. Kekana Elias	Local Economic Development	

9. Baloyi Florence	Land & Traditional Affairs
10. Banda Ened	Human Settlements & Electricity
11. Moseki Mokgaetjie	IDP

Ward Committee Meetings: Ward 14		
Name of representative	Capacity representing	Dates of meetings held during the year
1. Sarah L Ndlovu	Ward Councilor	11 July 2023 10 August 2023 10 September 2023 09 October 2023 13 November 2023 04 December 2023 11 January 2024 12 February 2024 12 March 2024 10 April 2024 13 May 2024 10 June 2024
2. Selahle Maggie	Ward Secretary	
3. Kgarume Thabitha	Health & Disaster Services	
	Special Projects	
4. Lesabane Naome	Sports, Arts & Culture & Education	
5. Mohlongo Gezane	IDP	
6. Baloyi Winnie	Safety	

7. Mahuhushi Lawrence	Local Economic Development
8. Matlakala Ntebe	Water & Sanitation

9. Maphela Alfred	Electricity & Human Settlements
10. Khoza Shirilo	Land & Traditional Affairs

Ward Committee Meetings: Ward 15		
Name of representative	Capacity representing	Dates of meetings held during the year
1. Nelson T Skosana	Ward Cllr	07 July 2023 11 Auguste 2023
2. Mogoru Eddie	Ward Secretary	08 September 2023 06 October 2023
3. Nkoana solomon	IDP and PMS	10 November 2023 01 December 2023
4. Ngoma letta	Sports, Arts & Culture	05 January 2024 09 February 2024 08 March 2024
5. Mdaka Martha	Social Development Services	03 April 2024 10 May 2024 05 June 2024
6. Mokgotho Julia	Local Economic Development	
7. Molausi Linky	Health Services	
8. Makgatho Thabitha	Community Safety, Roads & Transport	
9. Sathekge Nkele	Human Settlements & Electricity	
10. Mahlangu N	Land & Traditional Affairs	

11. Matlou Joseph	Infrastructure Development Services (Water & Sanitation)
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Ward Committee Meetings: Ward 16		
Name of representative	Capacity representing	Dates of meetings held during the year
1. Samuel Nkwana	Ward Councilor	07 June 2023 05 July 2023
2. Sebetseba Jane	Ward Secretary	07 August 2023 05 September 2023 04 October 2023
3. Dibalane Mmaphuthi	Infrastructure Dev. Services (water & sanitation)	08 November 2023 06 December 2023
4.		10 January 2024
5. Lebembe Saki	Local Economic Development	07 February 2024 06 March 2024
	Land & Traditional Affairs	03 April 2024 08 May 2024 05 June 2024
6. Moleba Evelyn	Youth, Sports, Arts & Culture & Education (Special Projects)	
	Social Services	

7. Monaledi Anna	Human Settlements & Electricity
8. Mahlaba Reginah	IDP & PMS

	Health and Disaster Management
	Community Safety, Roads & Transport

Ward Committee Meetings: Ward 17		
Name of representative	Capacity representing	Dates of meetings held during the year
1. Jonas K Baloyi	Ward Councilor	11 July 2023 01 August 2023
2. Ditshwane Joel	Ward Secretary	14 September 2023 10 October 2023 18 November 2023
3. Mapela Matshwedi	Land & Traditional Affairs	01 December 2023 18 January 2024
4. Sithole Mekateko	Education, Sports, Arts & Culture	10 February 2024 March 2024
5. Mahlaola kanelene	Health & Disaster Management	09 April 2024 05 May 2024 04 June 2024
6. Kotu Peter	IDP	
7. Mosupye Brenda	Local Economic Development	
8. Mahlaole Joseph	Roads, Transport & Community Safety	
9. Masedi Thomas	Human Settlements & Electricity	

10. Setlhagole Motima	Social Services
11. Makinta Lizzy	Water & Sanitation

Ward Committee Meetings: Ward 18		
Name ` of representative	Capacity representing	Dates of meetings held during the year
1. Joshua Motaung	Ward Councilor	06 July 2023 03 August 2023
2. Thoka Molatlhegi	Ward Secretary	07 September 2023 05 October 2023 02 November 2023
3. Ringane Sello	Roads, Transport & Community Safety	01 December 2023 04 January 2024 03 February 2024
4. Nkambule Miemie	Electricity & Human Settlements	07 March 2024 04 April 2024
5. Motshegwa Zebra	Social Services	02 May 2024 06 June 2024
6. Raseroka Jaqueline	Education, Sports, Arts & Culture	
7. Baloyi Anna	Health & Disaster Management	
8. Motsepe Modiba	IDP	

9. Mawasha lebogang	Water & Sanitation
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	Land & Traditional Affairs
10. Chauke Lilly	Local Economic Development

Ward Committee Meetings: Ward 19		
Name of representative	Capacity representing	Dates of meetings held during the year
1. Lebogang F Modise	Ward Councilor	09 August 2023 07 September 2023
2. Moleele Goitsewang	Ward Secretary	09 October 2023 09 November 2023 04 December 2023
3. Nkuna Rebecca	Human Settlements & Electricity	04 January 2024 08 February 2024
	IDP & PMS	07 March 2024 04 April 2024
4. Maleka Manyanya	Health & Disaster Management	07 May 2024 06 June 2024
5. Matlala Motshidisi	Local Economic Development	11 July 2025
6. Naka Pauline	Special Projects & Traditional Affairs	
7. Ntshodisane Michael	Water & Sanitation	
8. Thipe Lucitia	Education, Arts & Culture	

9. Cauke Frans	Roads, Transport & Community Safety
10. Mophuting Lydia	Social Services
11. Mosibudi Ramollo	CDW

Ward Committee Meetings: Ward 20		
Name of representative	Capacity representing	Dates of meetings held during the year
1. Phetoho Letlape	Ward Councilor	05 June 2023 05 July 2023
2. Kutumela Phethedi	Ward Secretary	03 August 2023 05 September 2023
3. Mbatha Philisiwe	IDP & PMS	04 October 2023 06 November 2023 04 December 2023
4. Ranaana Kedibone	Land and Traditional Affairs	10 January 2024 06 February 2024
5. Malebye Martha	Health & Disaster Management	04 March 2024 03 April 2024 02 May 2024
6. Moobeng Andries	Water & Sanitation	04 June 2024 02 July 2024
7. Maema Molebogo	Sports, Arts & Culture	

8. Mothabela Billy	Electricity & Human Settlements
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9. Mafora Kgomotso	Local Economic Development
	Social Services
	Roads, Transport & Community Safety

Ward Committee Meetings: Ward 21		
Name of representative	Capacity representing	Dates of meetings held during the year
1. Daniel Motlhasedi	Ward Councillor	06 June 2023 06 July 2023
2. Setshedi Lina	Ward Secretary	07 August 2023 05 September 2023
3.Boea Simon	Land & Traditional Affairs	05 October 2023 09 November 2023
4.Mogwatlhe Hendrick	Water & Sanitation	05 December 2023 08 January 2024
5.Maimane Pauline	Health & Disaster Management	06 February 2024 05 March 2024
6.Makgopa Victoria	Electricity & Human Settlement	06 April 2024 11 May 2024
7.Modiba Dikeledi	Education, Sports, Arts & Culture	11 June 2024
8. Molefe Jeremia	Roads, Transport & Community Safety	
9.Mogoatlhe Desia	Social Services	

10. Lelaka Monica	Local Economic Development
11. Ngobeni Rose	IDP & PMS

Ward Committee Meetings: Ward 22		
Name of representative	Capacity representing	Dates of meetings held during the year
1. Dipuo Sithole	Ward Councilor	10 July 2023 07 August 2023
2. Puleng Ngako	Ward Secretary	07 September 2023 06 October 2023 07 November 2023
3. Bradley Malapane	Local Economic Development	01 December 2023 08 January 2024
4. Johannes Mahlake	Sports, Arts & Culture	06 February 2024 06 March 2024 09 April 2024
5. Aaron Moela	Roads, Transport & Community Safety	May 2024 06 June 2024
6. Louisa Letshwene	Electricity & Human Settlements	
7. Monicca Raphiri	Health & Disaster Management	
8. Stephen Baloyi	Water & Sanitation	

9. Lebogang Matlala	Integrated Development Planning
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10. William Ratshweni	Social Services
11. Cecilia Mononyane	Land & Traditional Affairs

Ward Committee Meetings: Ward 23		
Name of representative	Capacity representing	Dates of meetings held during the year
1. Essau M Segone	Ward Councilor	15 November 2023 10 December 2023
2. Tjjane Boitumelo	Ward Secretary	10 January 2024 08 February 2024 15 March 2024
3. Mamabolo Jaqueline	Human Settlements & Electricity	12 April 2024 13 May 2024
4. Molautsi Thabo	IDP & PMS	12 June 2024 10 July 2024
5. Lebese Billy	Health & Disaster Management	
6. Mlambo Cry	Local Economic Development	
7. Baloyi Obed	Special Projects & Traditional Affairs	
8. Selo Alpha	Water & Sanitation	
9. Letswalo Constance	Education, Arts & Culture	
10. Mashaba Peter	Roads, Transport & Community	

	Safety
11. Mathebula Sophy	Social Services

Ward Committee Meetings: Ward 24		
Name of representative	Capacity representing	Dates of meetings held during the year
1. Daniel Nkutshweu	Ward Councilor	13 July 2023 03 August 2023
2. Mokgadi Aletta	Ward Secretary)	05 September 2023 04 October 2023
3. Motileng Emily	Social Services	08 November 2023 04 December 2023
4. Seanego Welheminah	Roads, Transport & Community Safety	08 January 2024 07 February 2024
5. Makhubela Sello	Education, Sports, Arts & Culture	06 March 2024 08 April 2024
6. Maphaga Eva	Water & Sanitation	08 May 2024 09 June 2024
7. Nkutsweu Elsie	IDP & Planning	09 July 2024

8. Raseala Lebogang	Human Settlements & Electricity
9. Swarathe George	Local Economic Development

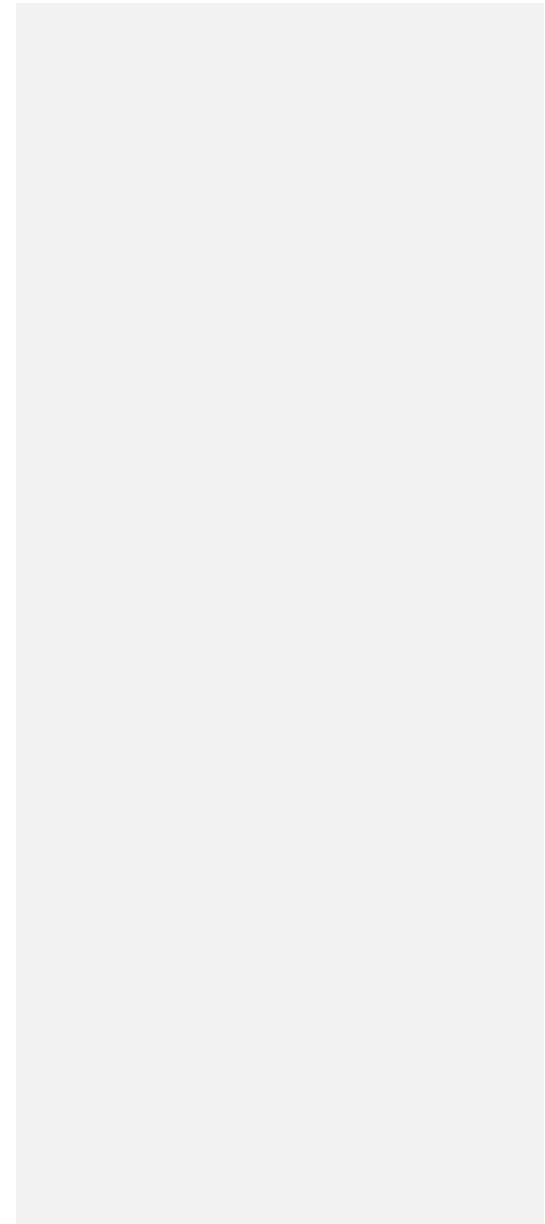
10. Mogodi Goitsewang	Health & Disaster Management
11. Rapotu Stephinah	Special Projects & Land Traditional Affairs

Ward Committee Meetings: Ward 25		
Name of representative	Capacity representing	Dates of meetings held during the year
1. Mashudu V Mphaphudi	Ward councilor	03 July 2023 07 August 2023
2. Pregnolato Refilwe	Ward Secretary	11 September 2023 02 October 2023
3. Tibane George	Roads, Transport & Community Safety	06 November 2023 04 December 2023 08 January 2024 05 February 2024
4. Kgomo Karabo	Education, Sports, Arts & Culture	04 March 2024 08 April 2024
5. Nkomo Johanna	Health & Disaster Management	06 May 2024 03 June 2024
6. Baloyi Michael	IDP & PMS	
7. Silinda Lucky	Local Economic Development	

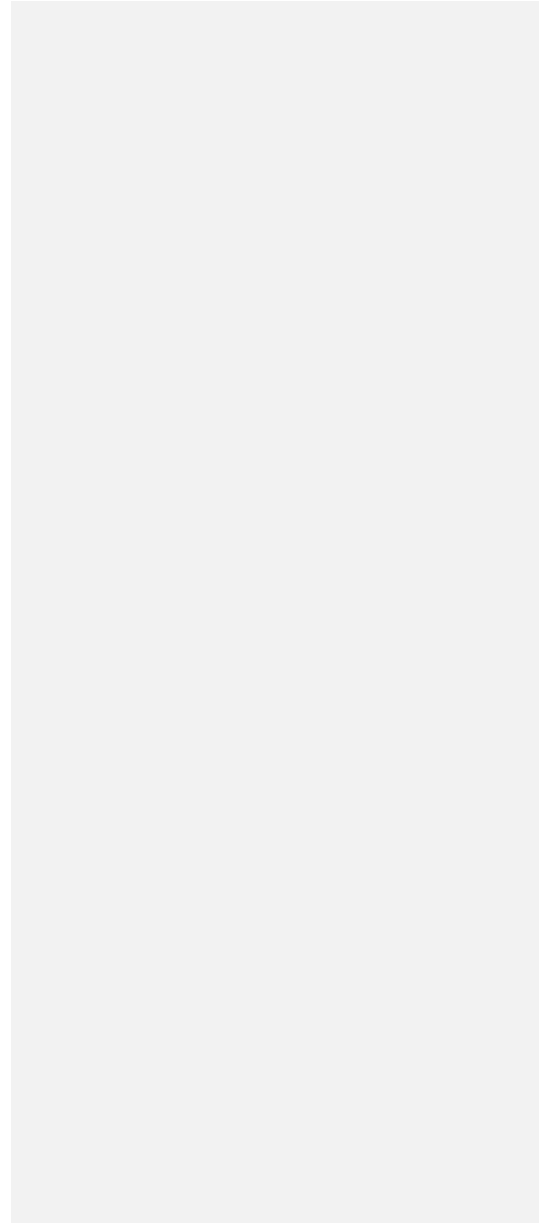
8. Baloyi Stephens	Water & Sanitation
9. Masanabo Michael	Land & Traditional Affairs
10. Mashilo Josephine	Infrastructure Development Services, Human Settlement & Electricity
11. Immelda Gaditshose	Special Projects

Ward Committee Meetings: Ward 26		
Name of representative	Capacity representing	Dates of meetings held during the year
1. Onnicca Mamabolo	Ward councilor	05 July 2023 07 August 2023
2. Paulinah Busang	Ward Secretary	04 September 2023 02 October 2023
3. Raisibe Matia	Water & Sanitation	09 November 2023 04 December 2023 08 January 2024
4. Themba Hlongwane	Health & Disaster Management	05 February 2024 08 March 2024
5. Dorothy Baloyi	Electricity & Human Settlements	05 April 2024 03 May 2024 06 June 2024
6. Kalepe Marubyane	Sports, Arts & Culture	06 June 2024 08 July 2024
7. Trudy Rakgogo	IDS	

8. Frans Mathibe	Land & Traditional Affairs	
9. Solomon Mokgara	IDP & PMS	
10. Catherine Pege	Local Economic Development	
11. Hlupi Golele	Roads, Transport & Community Safety	



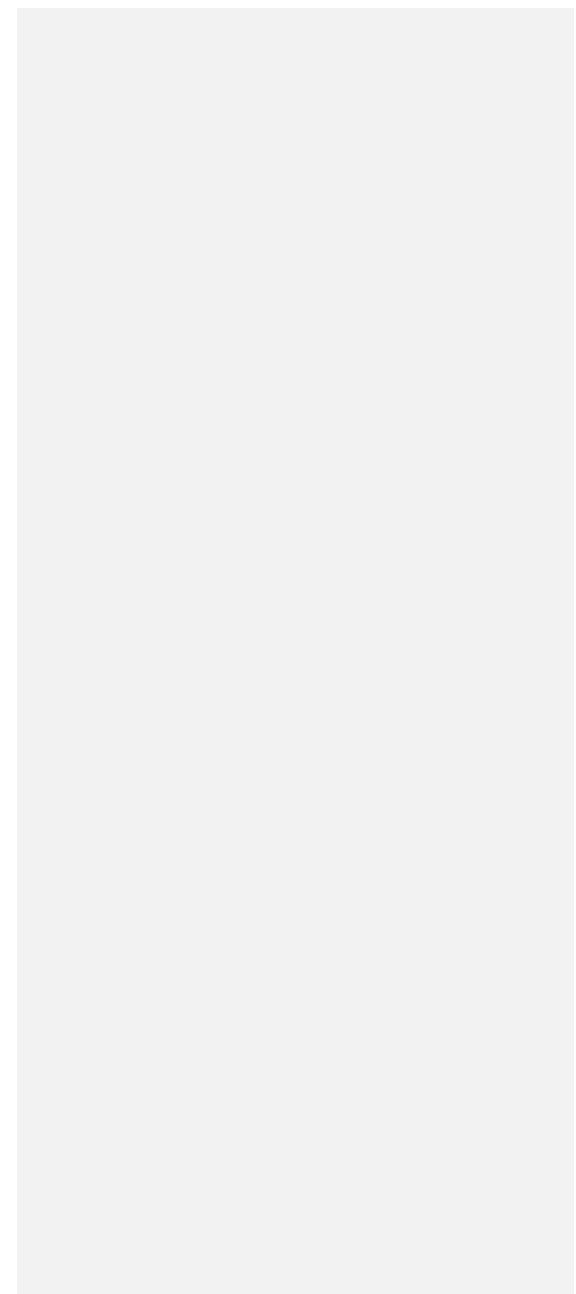
APPENDIX F: WARD COMMITTEES AND THEIR FUNCTIONALITY



Ward Committees and their functionality			
Ward Number	Committee established. Yes/No	Number of reports submitted to Speaker's Office	Number of meetings held during the year
1	Yes	12	12
2	Yes	12	12
3	Yes	12	12
4	Yes	12	12
5	Yes	12	12
6	Yes	12	12
7	Yes	12	12
8	Yes	12	12
9	Yes	12	12
10	Yes	12	12

11	Yes	12	12
12	Yes	12	12
13	Yes	12	12

14	Yes	12	12
15	Yes	12	12
16	Yes	12	12
17	Yes	12	12
18	Yes	12	12
19	Yes	12	12
20	Yes	12	12
21	Yes	12	12
22	Yes	12	12
23	Yes	12	12
24	Yes	12	12
25	Yes	12	12
26	Yes	12	12



APPENDIX G: AUDIT COMMITTEE RECOMMENDATIONS REGISTER FOR 2023-24

	Responsible Person	Due Date	Progress to date (Management)	Corrective actions
21 July 2023				
Progress to be provided on the targets not achieved in the 4th quarter of the 2022/2023 financial year.	Municipal Manager	23 October 2023	Done Projects completed, only one project still in progress	
A quarterly process plan be developed on the reporting process.	Municipal Manager	23 October 2023	Done	
An engagement to be held between the MM and Manager IA to address the expansion of scope for the review of subsistence and travel processes	Manager IA	23 October 2023	Done. The scope expansion will be done on a high level sampling due to staff constraints	
Management to provide a report on how the limitation of scope finding (Review of Human Resource Management) will be resolved	Director HR	23 October 2023	Done Management has reviewed all the files that were	

	Responsible Person	Due Date	Progress to date (Management)	Corrective actions
			requested by IA and confirm that they are in good standing. The files can also be made available to IA for review.	
22 August 2023				
Final set of the draft AFS to be submitted to AC for review after finalization of the outstanding items	Chief Financial Officer	29 August 2023	Done	
Methodology utilized to address the qualification paragraph to be sent to the AC	Chief Financial Officer	29 August 2023	Done	
29 August 2023				
All inputs and recommendations of the audit committee be incorporated in the AFS	Chief Financial Officer	30 August 2023	Done	
23 October 2023				
A snapshot of the overall and detailed report of the system be presented to AC.	MM	19 January 2024	Done	
19 January 2024				

	Responsible Person	Due Date	Progress to date (Management)	Corrective actions
A meeting to be arranged for AC to provide assurance on the midterm assessment and the draft annual report.	Manager internal audit	26 February 2024	Done	
Progress to be provided on the actions taken to address the concerns of AC regarding the structure and usefulness of the system generated report	MM	24 April 2024	Done	
Management to present the revenue enhancement strategy to AC.	CFO	24 April 2024	Done	
Management to finalize the post audit action plan	CFO	24 April 2024	Done	
HR and litigations report to be part of the agenda in the next meeting.	Manager Internal Audit	24 April 2024	Done	
26 January 2024				
Midterm performance report be shared with AC after amendments are made	MM	24 April 2024	Done	
Annual report to be shared with AC after amendments were made.	MM	24 April 2024	Done	
28 February 2024				

	Responsible Person	Due Date	Progress to date (Management)	Corrective actions
Challenges with revenue to be an item in the AC meeting.	CFO	24 April 2024	Done. Revenue challenges incorporated in the budget report	
26 March 2024				
Internal Audit Report to be added as an item in the agenda	Secretariat	26 March 2024	Done	
24 April 2024				
A column indicating the start date of cases be added in the litigation register.	Manager Legal Services	19 July 2024	Done	
Summary of the HR strategy be incorporated in the report	Director HR	19 July 2024	Done	
16 May 2024				
A separate meeting be scheduled for AC to review policies	Manager Internal Audit	31 March 2025		

	Responsible Person	Due Date	Progress to date (Management)	Corrective actions
SDBIP and IDP (with AC recommendations incorporated) be submitted to Manager IA and AC before tabling to council	Manager Internal Audit	21 May 2024	Done	
24 June 2024				
An updated strategic risk register be presented in the next AC meeting	CRO	19 July 2024	Done	
IA to review controls implemented by ICT on security breach	Manager Internal Audit	30 April 2025		
Key activities to be performed be included in the IA strategy	Manager Internal Audit	19 July 2024	Done	
A clause defining the relationship between internal audit and other stakeholders be incorporated in the IA charter	Manager Internal Audit	19 July 2024	Done	
Management considers outsourcing for ICT audit	MM	28 February 2025		
IA to consider a review of corporate/ municipal governance for the financial year 2025/2026	Manager Internal Audit	30 June 2025		
Incommittee meeting with the MM be scheduled regarding update on security breach	Manager Internal Audit	19 July 2024	Done	

APPENDIX H: LONG TERM CONTRACTS

NOT APPLICABLE

APPENDIX I: SERVICE PROVIDER PERFORMANCE SCHEDULE

NOT APPLICABLE

