



MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT REPORT

For the Period 01 July 2017 to 31 December 2017

*Repositioning the Municipality for a
Provincial Benchmark*

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MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT: 2018/2018 FINANCIAL YEAR

Resolved by the Executive Mayor

1. That the Mid-Year Budget and Performance Assessment Report 2018/2018 as tabled by the IDP Manager be noted
2. That the 2017/2018 Annual Budget be adjusted during February 2018
3. That Performance Report attached as Annexure C be noted and targets be adjusted accordingly with the February 2018 Adjustment Budget.
4. That permission be granted to the IDP Manager to submit the Mid-year Budget and Performance Assessment Report 2018/2018 to the Executive Mayor, The National and Provincial Treasury and Free State CoGTA within five (5) working days after it was tabled to the Council by 25th January 2018
5. That permission be granted to the IDP Manager to place the Mid-year Budget and Performance Assessment Report 2018/2018 on the municipal official website within five (5) working days after it was tabled to the Council.

**COUNCILLOR MAOKE N A
EXECUTIVE MAYOR**

Part 1

MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT REPORT 2018/2018

1. Executive Summary

Table C1: Monthly Budget Statements Summary-Mid-year Assessment

For the first six months ending December 2017, revenue to the amount of **R 242 715 million** was realised. The year to date revenue amounts to **R 262 015 million** which reflects a favourable deviation of **8%**. A total of **58.53%** of original budgeted revenue realised at the end of December 2017 mainly due to more revenue from some of the trading services than anticipated and from government transfers which realised to supplement for the lessor amount of revenue received from water **100%**, electricity **104%**, refuse **103%**, and **waste water 120%**.

Based on the first six months the projected forecasted revenue amounts to R 485 428 million which is more than the budget. This deviation of **8%** means that the municipality is on track to meet its total revenue targets regardless the movement between various sources of revenues.

Operating expenditure to the amount of **R 270 262 million** was spend against the year to date budgeted expenditure of **R 204 718 million**. This reflects a deviation of **32%** and mainly the result of depreciation which is a non-cash item.

Capital expenditure for the first six months amounts to **R 53 294 million** which is a deviation of **-46%** against the Service Delivery and Budget Implementation Plan of **R 98 621 million** Although the capital expenditure is projected to amount to **R 166 241 million** for 30 June 2018 as indicated by various departments, from a financial point of view it is likely that the amount of **R 59 623 million** will probably be rolled-over to the next financial year, based on current performance trends.

Taking the above into consideration the net operating deficit forecast for the year amount to **R-181 932 million** whilst it is projected that the net cash position will decrease to **R -42 033 million** compared to June 2017 which was **R-14 510 million**.

2. In-Year Budget Statements Tables-Mid-Year Assessment

Table C2: Monthly Financial Performance by Vote

Table C2 measures the actual performance against the year to date Service Delivery and Budget Implementation Plan figures which are realised by vote for revenue and expenditure. The 30 June 2018 forecasted figures by vote are reflected in the last column, mid-year assessment.

The difference in revenue variations between Table C2 and Table C1 is a result of capital grants received, which are included in Table C2. The main revenue deviation per vote is R 22 856 million with increased revenue projections all revenue sources per vote. On the expenditure side most of the votes are projected to be more than planned except for **Sport and Recreation, Budget and Treasury, Housing, Planning and Development and Trading Services** per vote where lower expenditure than approved in the budget is projected.

Table C4: Monthly Financial Performance by Revenue Source and Expenditure Type

This table provides the actual performance details of revenue by source and expenditure by type. For the purpose of reporting, Table C4 will be used to provide explanations on deviations. Reasons for full year forecasted deviations will only be provided in cases where the percentages differ with more than 5% of original budgeted figures and can be viewed in Supporting Table SC1.

As a result of interim valuations, increased property rates to the amount of R 60 340 million is projected, **electricity** increased to **R 92 486 million**, **water** will stay the same at **R 179 072 million**, **waste water** increased to **R 87 163 million** and **refuse removal** increased to **R 59 265 million**.

Interest earned on investments increased with **R 2 226 million**. Because the cash flow projections did not change significantly for the first half of the year, it seems that the budget amount for interest was under estimated. The actual performance details for revenue by source and expenditure by type with full year forecasted figures is graphically presented in:

- Chart 1-Revenue by major source
- Chart 2-Revenue by minor source
- Chart 3- Expenditure by major type
- Chart 4-Expenditure by minor type

Table C5 Monthly Capital Expenditure

Table C5 indicates the actual performance details on capital expenditure for all votes, whilst the 30 June 2018 forecasted figures are reflected in the last column. Capital expenditure for the first six months amounts to **R 53 294 million** which deviates with **R 45 327 million** against the planned figure of **R 98 621 million** and reflects deviation of **-46%**.

The full year forecasted capital expenditure amounts to **R 166 241 million**, which is the same as the originally approved budget based on the projections by various departments. This projection, if realised will be an exceptional improvement and achievement on the implementation of capital projects. The actual performance details for capital expenditure by vote is graphically presented in:

- Chart 5-Capex by major vote
- Chart 6- Capex by minor vote

Table C6: Monthly Budget Statement-Financial Position

In general the community wealth of the municipality is projected to amount **R 3 427 058 billion**. Total liabilities amounts to **R 113 182 million**, whilst total assets amounts to **R 3 540 240 billion**.

Table C7: Monthly Budget Statement-Cash Flow

Table C7 provides detail of the projected cash in-and outflow. A cash inflow from operating activities of **R 33 551 million** is forecasted, whilst a cash outflow from investing activities to the amount of **R 32 662 million** is projected. The forecasted cash held on 30 June 2018 amounts to **R -42 033 million**. Based on the mid-year assessment it is projected that insufficient cash will be available to fund the budget.

MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT REPORT: SUPPORTING DOCUMENTATION

1. Debtors Analysis

Supporting Table SC3 provides a breakdown of the consumer debtors. The outstanding debtors at the end of December 2017 amounted to **R 393 623 million** and reflects an increase of **R 68 131 million** from the end of the previous financial year. The increase in debtors which realised by mid-year is partially the government rates accounts which are not paid as per the municipality's approved tariffs and non-payment culture by the residents.

The debtor analysis is graphically presented in:

- Chart 7-Debtor Analysis

2. Creditors Analysis

Supporting Table SC4 provides detail on aged creditors. In terms of the Municipal Finance Management Act, Act 56 of 2003, all creditors are paid within 30 days of receiving the invoice or statement. For the month of December 2017 creditors to the amount of **R 14 492 million** were outstanding and these are **electricity bulk purchases-31-60 days, trade creditors-121-150 days and Auditor General of South Africa- 31-60 days**.

3. Investment Portfolio Analysis

Supporting Table SC5 display the Council's Investment Portfolio and indicates that **R 32 686 million** is invested at the end of December 2017. It is projected that investment will decrease to R 0.00 by 30 June 2018 should the total capital budget be realised as projected.

4. Allocation and grant receipts and expenditure

Supporting Tables SC6, SC7 (2) (roll-over grants) provide detail of grants separately as income and expenditure, as far as revenue is recognised and expenditure is appropriated. Grants to the amount of **R 191 159 million** was received during the first half of the financial year whilst expenditure to the amount of **R 23 904 million** was realised for the first six months. It is forecasted that all grants as gazetted for the 2017/2018 financial year will be received but not all monies will be spent by 30 June 2018. The unspent portions should be committed and will be requested to be rolled over.

5. Councillor allowances and employee benefits

Supporting Table SC8 provides the detail for councillor and employee benefits paid. The deviation on councillor allowance of **5%** is mainly due to the implementation of the upper limits. According to the new notice, it is projected that an additional amount of approximately **R 560 thousand** should be made available on an adjustment budget for the increased allowances.

Employee related costs paid for the first six months ending 31 December 2017 amounts to **R 83 322 million**, which is -9% of the budgeted amount. This spending is lower due to the fact that vacant post are not filled and the strict management of overtime and standby allowances.

The full year forecast indicates that the employee related costs budget will have to be adjusted due to the fact that the new basic conditions of employment for senior managers will be implemented when new appointments are made as well the continuous implementation of the above measures.

6. Material variances to Service Delivery and Budget Implementation Plan

Supporting Table SC9 provides the detail of the cash inflow for the budget setting out receipts by source and payments by type per month. The projected cash receipts by source amounts to **R 92 219 million** and for cash payments by type to **R 124 205 million** which resulted in a net decrease in cash held of R 42 033 million.

The implementation of the operating budget against the service delivery targets are not on track with major deviations of **-62%** for revenue and **-56%** for expenditure. It should however be noted that the deviation from the Service Delivery and Budget Implementation Plan have been realised between the various sources of revenues and expenditure types. Therefore the Service Delivery and Budget Implementation Plan targets for the next six months needs to be adjusted accordingly.

The actual performance against the Service Delivery and Budget Implementation Plan for the first half of the financial year is graphically presented in:

- Chart 8-Revenue vs. monthly Service Delivery and Budget Implementation Plan
- Chart 9-Expenditure vs. monthly Service Delivery and Budget Implementation Plan

7. Capital Programme Performance

Supporting Table SC12 provides information on the actual monthly capital expenditure against the Service Delivery and Budget Implementation Plan targets for the first half of the financial year. The expenditure on capital deviates with -46% from the Service Delivery and Budget Implementation Plan. This remains a big concern as departments continue to struggle with projected Service Delivery and Budget Implementation Plan figures against what actually realised considering that they indicated that their capital projects will be implemented by 30 June 2018.

Reasons for these deviations remain the lengthy procurement processes, bad planning and Service Delivery and Budget Implementation Plans which are not sensible compiled. Despite the capital projections, early indications are that about **55%** of the forecasted capital budget will be rolled over to the 2018/2019 financial year, based on past trends.

It is imperative that the implementation of the capital budget according to the Service Delivery and Budget Implementation Plan be improved as it informs the cash flow projections. The Service Delivery and Budget Implementation Plan targets needs to be adjusted and will be closely monitored to ensure implementation thereof.

The actual performance on capital expenditure against the Service Delivery and Budget Implementation Plan is graphically presented in:

- Chart 10-Capital expenditure vs. monthly Service Delivery and Budget Implementation Plan

Supporting Tables SC13a and SC13b provide detail of capital expenditure by asset classification for both new and replacement of assets separately, whilst Supporting Table SC13c measures the extent to which council's assets are maintained.

The year to date actual expenditure on repairs and maintenance amounts to **R 4 304 million** against the planned figure of **R 7 416 million**. This indicates a deviation in expenditure of **R 3 112 million** on repairs and maintenance. The full year forecast amounts to R 8 609 million which is **R 5 926 million** less than the budget.

8. Performance Indicators

Supporting Table SC2 provides in detail the financial performance indicators. The average payment rate for the past financial year was at **46%** and the current year to date is at **55%**. Despite the year to date average payment rate, there is a slight decline over the past three months which indicates that some residents and businesses experienced difficulties to pay their municipal accounts. This trend will be closely monitored. The collection period remains a concern as the debtors turnover rate is 152.8%. The financial performance indicators for the past six months are not within the targets set. The rest of the indicators are as follows:

- Capital charges to opening expenditure-0.4%
- Borrowed funding of "own" capital expenditure-47.0%
- Debt to equity-0.8%
- Gearing-0%
- Current Ratio-431.4%
- Liquidity Ratio-31.6%
- Longstanding debtors recovered-0%
- Employee costs-31%
- Repairs and maintenance-0%
- Interest and Depreciation-0.4%
- Debt Coverage-132%
- O/S Service Debtor to Revenue-302.0%
- Cost Coverage-25%

9. Audit Findings

Point 4.1 of Financial Report

- Overspend on remuneration of councillors by R 275 thousand
- Reasons provided is incorrect as the implementation of the Mayoral Executive only affected the 2016/2017 budget cycle
- Difference of R 54 916 million between R 166 652 million as per Asset Management Report and R 11 736 million as per Depreciation and Asset Impairment
- Difference of R 108 thousand on interest earned on external investment: Table C4 reflect R 114 thousand and Supporting Document reflect R 106 thousand

Electricity Distribution Losses

- The norm for electricity losses is between 7% and 10%
- The municipality experience the distribution losses of 19%
- The reason for the above is not indicated
- This is also indicated in the Audit Report 2016/2017 under emphasis of matter
- Distribution losses on monthly basis is way above the norm. For November it was 32%

Water Distribution Losses

- The norm for water distribution losses is between 15% and 30%
- The distribution losses for water is 19% which is within the norm
- Distribution losses on monthly basis is way above the norm. For October it was 43%
- This should be investigated

Conditional Grants

Grant	Total Amount in the Bank	Total Amount in the Register	Difference
Conditional	31 289 325.04	38 532 319.00	7 242 993.93

Outstanding Debtors

- Outstanding debtors show that the municipality is not implementing the credit control and debt collection policy to the latter
- Employees residential accounts amounting to R 469 015 thousand are outstanding
- Councillors residential accounts amounting to R 45 537 thousand are outstanding
- No arrangement made to pay for the outstanding arrear amounts by councillors

Revenue

There is a difference of R 18 between the Table C4 that appear in the report and the table C4 that appear in the C Schedule:-

Description	Table C4 that appear in the report - Revised Mid-Year Budget	Table C4 that appear in the C Schedule	Difference
Interest earned – external investment	1,114	1,132	R 0,018

The actual revenue excluding capital transfer and contribution that reflect in the Revised Mid-Year Budget Report is not the same that appeared in the table C4 that appear in the C Schedule

Description	Table C4 that appear in the report - Revised Mid-Year t Budget	Table C4 that appear in the C Schedule
Actual revenue excluding capital transfer and contribution	261,998	262,015

The actual to date that appear in the revenue by source table is different to the one that appears on the C schedule

Description	Revised Mid-Year Budget	Table C4 that appear in the C Schedule
Revenue by source	261,998	262,015

Expenditure

The Mid-Year Assessment Budget report reflect the variance of -9% when compare the year to date budget and year to date actual, however the spending 45% which made a 5% less spending on the budget on employee related costs.

The same applies to the spending on remuneration of councillors which shows variance of 5% when compare the year to date budget and year to date actual, the spending 52% which made a 2% more spending on the budget on remuneration of councillors.

Table SC 8 other staff benefits

There is a difference between the actual year to date budget and the one recalculated based on the approved budget

Description	Actual YTD budget appear in the report	Actual YTD budget – calculated
Basic salaries and wages	55,810	58,504
Pension and UIF Contributions	11,081	10,081
Medical Aids Contributions	6,222	5,722
Performance Bonus	4,773	4,080
Motor vehicle allowance	5,379	5,380
Other benefit and allowance	3,249	2,749

Table C3

Description	Actual YTD budget appear in the report	Actual YTD budget – calculated
Vote 1 – Executive and council	22,274	22,229
Vote 2 – budget and treasury office	33,806	32,747
Vote 10 – road transport	14,775	15,982
Vote 12 - electricity	43,144	43,118

There is no amount indicated in the table C3 that appear in the Revised Mid-Year Assessment Budget

Description	Original Budget appear in the report	Original Budget appear in the supportive table
Vote 15 – Waste management	-	54,131

In page 7 of the report it was indicated that employee costs is 37% which is higher than the norm however table SC2 show percentage of 31.8

Point 1 Executive Summary

- A total of 64% of original budgeted revenue realised at the end of December 2017 however the report show 58.53%
- The revenue received per source show an increase 56% on water, 54% on electricity, 63% on refuse and 58% on waste water not as indicated in the report as 100% on water, 104% on electricity, 103% on refuse and 120%.
- The operating expenditure increase with a percentage of 16% when compare to the budgeted one as it show spending of 66%.

Point 5 Councillor Allowances and employee benefits

- The Mid-Year Assessment Budget report reflect the variance of -9% when compare the year to date budget and year to date actual, however the spending 45% which made a 5% less spending on the budget on employee related costs.
- The same applies to the spending on remuneration of councillors which shows variance of 5% when compare the year to date budget and year to date actual, the spending 52% which made a 2% more spending on the budget on remuneration of councillors.

10. Conclusion

Based on the above it is recommended that an adjustment budget be prepared and tabled to council in February 2018

Part 3

NON-FINANCIAL PERFORMANCE REPORT 2018/2018 FOR THE PERIOD ENDING 31 DECEMBER 2017

Department of the Office of the Municipal Manager

1. Purpose

The purpose of this report is to inform council regarding the process made with the implementation of the Key Performance Indicators in the realisation of the development of priorities and objectives as determined in the municipality's Integrated Development Plan 2017/2018 as well as the Top layer Service Delivery and Budget Implementation Plan 2017/2018 for the mid-term (1 July 2017 -31 December 2017) of the 2017/2018 financial year.

2. Legislative Requirements

- (a) The Service Delivery and Budget Implementation Plan is defined in terms of Section 1 of the Local Government: Municipal Finance Management Act, 56 of 2003, and the format is described by the Municipal Finance Management Act, 56 of 2003 Circular 13.
- (b) Section 41(1) (e) of Local Government: Municipal Systems Act, 32 of 2000, prescribes that a process must be established of regular reporting to Council.
- (c) This report is a requirement in terms of Section 52(d) of the Municipal Finance Management Act, 56 of 2003, which provide for:
 - The Executive Mayor, to submit to council within 30 days of the end of each quarter, a report on the implementation of the budget and financial state of affairs of the municipality
 - The accounting officer, while conducting the above, must take into account:
 - Section 71 Reports
 - Performance in line with the Service Delivery and Budget Implementation Plans

3. Background to the format and monitoring of the Service Delivery and Budget Implementation Plan

3.1 Format

- (a) The municipality's Service Delivery and Budget Implementation Plan consist of a Top Layer (Outcomes) as well as a Departmental Plan (Outputs) for each individual department.
- (b) For purpose of reporting, the Top Layer Service Delivery is used to report to council and community on the organisational performance of the municipality.
- (c) The Top Layer Service Delivery measures the achievement of performance indicators with regards to the provision of basic services as prescribed by Section 10 of Local Government: Municipal Planning and Performance Regulations of 2001, National Key Performance Areas and Planning Statement detailed in the Integrated Development Plan 2017/2018 and the Service Delivery and Budget Implementation Plan 2017/2018. The Top Layer Service Delivery and Budget Implementation Plan 2017/2018 was approved by the Executive Mayor on the 28 July 2017
- (d) The Departmental Service Delivery and Budget Implementation Plan 2017/2018 measure the achievement of performance indicators that have been determined with regard to operational service delivery within each department and have been aligned with the Top Layer Service Delivery and Budget Implementation Plan through activities and tasks. The Departmental Service Delivery and Budget Implementation Plans have been approved by the Municipal Manager.
- (e) The Quarterly Performance Assessment Report is structured to report on the five (5) Municipal Key Performance areas
- (f) The overall assessment of actual performance against targets set for the key performance indicators as documented in the Service Delivery and Budget Implementation Plan is illustrated in terms of the following assessment methodology:

Colour	Category	Explanation
	KPI Not Yet Measured	KPI's with no targets or actual results for the selected period
	KPI Not Met	Actual vs. target less than 75%
	KPI Almost Met	Actual vs. target between 75% and 100%
	KPI Met	Actual vs. target 100% achieved
	KPI Well Met	Actual vs. target more than 100% and less than 150% achieved
	KPI Extremely Well Met	Actual vs. target more than 150% achieved

3.2 Monitoring

This is the last time the municipality uses manual system to monitor performance, as it has acquired an electronic web based system that will:

- quarterly be updated with actual performance
- Close every third month on the 10th for update of the previous quarter month's actual performance as a control measure to ensure that performance is updated and monitored on a quarterly month's actual performance as a control measure to ensure that performance is updated and monitored on a monthly basis.
- Have no access available to a quarter's performance indicators after closure of the system. This is to ensure that the level of performance is consistent for a particular period in the various levels at which reporting takes place.
- Ensure departments motivate to the Municipal Manager should they require the system to be re-opened once the system is closed.
- Ensure the system provides management information in graphs and indicates actual performance against targets. The graphs provide a good indication of performance progress and where corrective action is required.
- Ensure system requires key performance indicator owners to update performance comment for each actual result captured, which provides a clear indication of how the actual was calculated/ reached and serves as part of the portfolio of evidence (POE) for auditing purposes.
- In terms of Section 46(1) (a) (iii) of the MSA the Municipality reflect annually in the Annual Performance Report on measures taken to improve performance, in other words targets not achieved. The system utilised requires corrective actions to be captured for targets not achieved

4. Overall Performance of the Municipality

Municipality		Key Performance Areas					Total
		Infrastructure and Service Delivery	Local Economic Development	Organisational Development and Transformation	Financial Viability and Management	Good Governance and Public Participation	
	Report not submitted	0	0	0	0	6	6
	KPI Not Yet Measured	8	2	8	15	29	62
	KPI Not Met	20	4	10	3	9	46
	KPI Almost Met	16	1	3	4	6	30
	KPI Met	42	2	33	23	113	213
	KPI Well Met	3	3	0	0	1	7
	KPI Extremely Well Me	19	4	0	3	8	34
Total		108	16	54	48	172	398

Key Performance Area: Good Governance and Public Participation															
Strategic Objective: To provide strategic leadership to the strategic operational activities of the municipality															
Planning Statement	Weight	Key Performance Indicator	Baseline	Annual Target	First Quarter		Second Quarter		Mid-year		Evidence	Comment On Variance	Performance Review Comments	Audit Assurance Comments	Corrective Measure
					Target	Actual	Target	Actual	Target	Actual					
Development and adoption of IDP Review Process Plan		Number of Integrated Development Plan Review Process Plan adopted	1	1	1	1	0	0	1	1					
Engagement with communities on the development of the IDP Review Process Plan		Number of meetings held on the development of the IDP Review Process Plan	1	1	1	0	0	0	0	0			First Quarter Target		
Publication of the IDP Review Process Plan		Number of publication of the approved IDP Review Process Plan	3	3	3	3	0	0	3	3					
Uploading of the IDP Review Process Plan on the website		Number of uploads of the approved IDP Review Process Plan on the municipal website	1	1	1	0	0	0	1	1					
Adoption and Review of the Integrated Development Plan		Number of credible and legally compliant Integrated Development Plan submitted to Council for approval	1	1	0	0	0	0	0	0			Fourth Quarter Target		
Community engagement on the review of the Integrated Development Plan		Number of Integrated Development Plan Community Representative Fora held	4	4	0	0	4	0	4	0		Agriforum raised a concern that the timing is not conducive for inclusive participation			

Key Performance Area: Good Governance and Public Participation

Strategic Objective: To provide strategic leadership to the strategic operational activities of the municipality

Planning Statement	Weight	Key Performance Indicator	Baseline	Annual Target	First Quarter		Second Quarter		Mid-year		Evidence	Comment On Variance	Performance Review Comments	Audit Assurance Comments	Corrective Measures
					Target	Actual	Target	Actual	Target	Actual					
Submission of the draft Integrated Development Plan		Number of draft Integrated Development Plan submitted to Council for adoption	1	1	0	0			0	0			Third Quarter Target		
Stakeholder engagement on the review of the Integrated Development Plan		Number of Integrated Development Plan Assessment Reports	1	6	0	0	1	0	1	1					
Adoption and Review of Performance Management System		Number of Performance Management Systems reviewed and adopted	1	1	0	0	0	0	0	0			Fourth Quarter Target		
Submission of quarterly performance reports		Number of quarterly reports submitted	4	4	1	1	1	1	2	2					
Review of the organisational and individual performance		Number of the Performance Assessment Reports	0	4	0	0	1	0	1	0		Performance Assessment for the First Quarter not done			
Tabling of the Annual Report to Council		Number of Annual Reports tabled to Council	0	1	0	0	0	0	0	0			Third Quarter Target		
Consideration of the Annual Report by council		Number of Annual Reports tabled to Council for consideration	1	1	0	0	0	0	0	0			Third Quarter Target		

Key Performance Area: Good Governance and Public Participation

Strategic Objective: To provide strategic leadership to the strategic operational activities of the municipality

Planning Statement	Weight	Key Performance Indicator	Baseline	Annual Target	First Quarter		Second Quarter		Mid-year		Evidence	Comment On Variance	Performance Review Comments	Audit Assurance Comments	Corrective Measures
					Target	Actual	Target	Actual	Target	Actual					
Engagement on the Annual Report by MPAC with the Communities		Number of Municipal Public Accounts Committee consultative meetings held	4	4	0	0	0	0	0	0			Third Quarter Target		
Deliberations by the MPAC on the Annual Report		Number of Municipal Public Accounts Committee meetings held	4	4	0	0	0	0	0	0			Third Quarter Target		
Adoption of the Oversight Report		Number of Oversight Reports adopted by Council	1	1	0	0	0	0	0	0			Third Quarter Target		
Monitoring the implementation of the back to Basic Principles		Number of Progress Reports on the implementation of Back to Basic Principles	0	4	1	0	1	1	2	1					
Consolidation of the departmental progress reports on the implementation of Back to Basic Principles		Number of Progress Reports on the implementation of Back to Basic Principles	0	4	1	1	1	1	2	1					

Key Performance Area: Good Governance and Public Participation

Strategic Objective: To provide strategic leadership to the strategic operational activities of the municipality

Planning Statement	Weight	Key Performance Indicator	Baseline	Annual Target	First Quarter		Second Quarter		Mid-year		Evidence	Comment On Variance	Performance Review Comments	Audit Assurance Comments	Corrective Measures
					Target	Actual	Target	Actual	Target	Actual					
Monitoring the implementation of the Local Government Management Improvement Model		Number of Progress Reports on the implementation of Local Government Management Improvement Model submitted	0	4	1	0	1	0	2	0		No longer a reporting requirement			
Governance and Oversight		Number of the approved Audit and Performance Audit Committee Charter and Internal Audit Unit Charter	2	2	2	2	0	0	2	2					
Governance and Oversight		Number of approved Internal Audit Strategic Plans	1	1	1	1	0	0	1	1					
Governance and Oversight		Number of approved Coverage Plan	1	1	1	1	0	0	1	1					
Governance and Oversight		Number of Internal Audit Procedural Manual reviewed and approved	1	1	1	1	0	0	1	1					
Governance and Oversight		Number of Quality Assurance Improvement Programmes reviewed	1	1	1	1	0	0	1	1					

Key Performance Area: Good Governance and Public Participation															
Strategic Objective: To provide strategic leadership to the strategic operational activities of the municipality															
Planning Statement	Weight	Key Performance Indicator	Baseline	Annual Target	First Quarter		Second Quarter		Mid-year		Evidence	Comment On Variance	Performance Review Comments	Audit Assurance Comments	Corrective Measures
					Target	Actual	Target	Actual	Target	Actual					
Governance and Oversight		Number of quality assurance reports submitted on Action Plans	1	1	1	0	1	0	2	0		Back to Basic Principle Action Plan was not submitted to Internal audit for audit assurance	Acton Plan on the Back to Basic Principles was not submitted to Management for ratification due to CoGTA meetings not materialising within the required timeframes		The matter has been elevated to relevant functionaries and the monthly reporting template is being submitted in time
Governance and Oversight		Number of Quality Assurance Reports of External Audit (Action Plan)	4	3	1	6	0	0	1	6					
Governance and Oversight		Number of reports submitted to Audit and Performance Audit Committee	4	4	1	1	1	1	2	2					
Governance and Oversight		Number of audit steering meeting coordinated	7	1	1	3	0	7	1	10					
Governance and Oversight		Number of coverage letter on quarterly plans drafted	35	35	4	0	12	21	16	21					
Coordination of External Audit Activities		Number of progress report in implementation of coverage plan	5	4	1	1	1	1	2	2					
Coordination of External Audit Activities		Percentage on ad hoc audit conducted	100%	100%	100%	60%	100%	100%	100%	100%					
Coordination of External Audit Activities		Number of Procurement Plan developed	1	1	1	1	0	0	1	1					

Key Performance Area: Good Governance and Public Participation															
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Planning Statement	Weight	Key Performance Indicator	Baseline	Annual Target	First Quarter		Second Quarter		Mid-year		Evidence	Comment On Variance	Performance Review Comments	Audit Assurance Comments	Corrective Measures
					Target	Actual	Target	Actual	Target	Actual					
Coordination of External Audit Activities		Percentage of attendance register; leave and overtime processed	100%	100%	100%	100%	100%	100%	100%	100%					
Coordination of External Audit Activities		Number of quarterly audit reports compiled and submitted	37	37	3	3	12	15	15	18					
Coordination of External Audit Activities		Number of follow-up reports	4	4	1	1	1	1	2	2					
Coordination of External Audit Activities		Number of exit reports based on interviews conducted	4	4	1	1	1	1	2	2					
Governance and Oversight		Number of internal assessment reports	4	4	1	1	1	1	2	2					
Number of resolution registers compiled		Number of resolution registers compiled	4	4	1	1	1	1	2	2					
Governance and Oversight		Number of Internal Audit Findings Control Registers compiled	4	4	1	1	1	1	2	2					
Risk Management		Percentage of risk reduction	100%	100%	100%	100%	100%	100%	100%	100%					
Risk Management		Number of registers updated	4	4	1	1	1	1	2	2					

Key Performance Area: Good Governance and Public Participation															
Strategic Objective: To provide strategic leadership to the strategic operational activities of the municipality															
Planning Statement	Weight	Key Performance Indicator	Baseline	Annual Target	First Quarter		Second Quarter		Mid-year		Evidence	Comment On Variance	Performance Review Comments	Audit Assurance Comments	Corrective Measures
					Target	Actual	Target	Actual	Target	Actual					
Risk Management		Number of reports to the Risk Management Committee	4	4	1	1	1	1	2	2					
Risk Management		Number of Assessment Report	4	4	1	1	1	1	2	2					
Risk Management		Number of Risk Management Documents approved	5	5	0	0	0	0	0	0					
Review and approval of communication strategic documents		Number of reviewed communication strategic documents	1	2	0	0	0	0	0	0		Awaiting Council Approval			
Online Communication Survey		Number of communication survey reports submitted	0	1	0	0	0	0	0	0					
Enhance Media Engagement		Number of scheduled interviews	1	12	3	3	3	3	6	6					
Enhance Media Engagement		Percentage of Media Enquiries received	1	100%	100%	100%	100%	100%	100%	100%					
Enhance Media Engagement		Number of Media Statement issued	12	12	3	3	3	3	6	6					
Enhance Media Engagement		Percentage of Announcement/N otices issued	1	100%	100%	100%	100%	100%	100%	100%					
Promotion of themed awareness campaigns		Number of themed awareness conducted	0	4	1	1	1	1	2	2					
Update of Municipal Website		Percentage of information uploaded on the website	1	100%	100%	100%	100%	100%	100%	100%					

Key Performance Area: Good Governance and Public Participation

Strategic Objective: To provide strategic leadership to the strategic operational activities of the municipality

Planning Statement	Weight	Key Performance Indicator	Baseline	Annual Target	First Quarter		Second Quarter		Mid-year		Evidence	Comment On Variance	Performance Review Comments	Audit Assurance Comments	Corrective Measures
					Target	Actual	Target	Actual	Target	Actual					
Update of Municipal Facebook Page		Percentage of information uploaded on Facebook page	1	100%	100%	100%	100%	100%	100%	100%					
Integrated, secure local area network/wide area network, computers as well as maintained policies and effective communication		Percentage effective information communication technologies, communication and customer care relations management systems	100%	100%	100%	100%	100%	100%	100%	100%					
Integrated, secure local area network/wide area network, computers as well as maintained policies and effective communication		Number of information technology governance reports	4	4	1	1	1	1	2	2					
Integrated, secure local area network/wide area network, computers as well as maintained policies and effective communication		Number of information communication technology steering committee meeting held	4	4	1	1	1	1	2	2					
Robust information communication technology governance		Number of security reports produced	4	4	1	1	1	1	2	2					

Key Performance Area: Good Governance and Public Participation

Strategic Objective: To provide strategic leadership to the strategic operational activities of the municipality

Planning Statement	Weight	Key Performance Indicator	Baseline	Annual Target	First Quarter		Second Quarter		Mid-year		Evidence	Comment On Variance	Performance Review Comments	Audit Assurance Comments	Corrective Measures
					Target	Actual	Target	Actual	Target	Actual					
Robust information communication technology governance		Number of email and internet maintenance reports produced	4	4	1	1	1	1	2	2					
Robust information communication technology governance		Number of information communication technology security policy reviewed	1	1	0	0	0	0	0	0			Fourth Quarter Target		
Information Communication Technologies Services		Number of software licenses renewed and procured	5	5	2	2	0	0	2	2					
Information Communication Technologies Services		Number of CIBECS licenses renewed	200	200	0	0	0	0	0	0			Fourth Quarter Target		
Information Communication Technologies Services		Number of MICROSOFT volume license agreement renew	1	1	1	1	0	0	0	0			Fourth Quarter Target		
Information Communication Technologies Services		Number of anti-malware and anti-spyware licenses renewed	200	250	0	0	0	0	0	0			Fourth Quarter Target		
Information Communication Technologies Services		Number of IMPERO licenses renewed	200	200	0	0	0	0	0	0			Fourth Quarter Target		
Information Communication Technology Business Continuity		Number of disaster recovery tests conducted	4	4	1	1	1	1	2	2					

Key Performance Area: Good Governance and Public Participation

Strategic Objective: To provide strategic leadership to the strategic operational activities of the municipality

Planning Statement	Weight	Key Performance Indicator	Baseline	Annual Target	First Quarter		Second Quarter		Mid-year		Evidence	Comment On Variance	Performance Review Comments	Audit Assurance Comments	Corrective Measures
					Target	Actual	Target	Actual	Target	Actual					
Information Communication Technology Business Continuity		Number of disaster recovery test conducted.	4	4	1	1	1	1	2	2					
Information Communication Technology Business Continuity		Number of disaster recovery test conducted.	4	4	1	1	1	1	2	2					
Information Communication Technology Business Continuity		Number of disaster recovery test conducted.	4	4	1	1	1	1	2	2					
Risk Management		Number of risk registers updated	4	4	1	1	1	1	2	2					
Quality Assurance		Percentage of external audit queries responded within time frame	100%	100%	100%	100%	100%	100%	100%	100%					
Quality Assurance		Percentage of internal audit queries responded within time frame	100%	100%	100%	100%	100%	100%	100%	100%					
Quality Assurance		Percentage reduction of external and internal audit findings responded to and addressed	75%	90%	90%	90%	90%	90%	90%	90%					

Key Performance Area: Good Governance and Public Participation															
Strategic Objective: To provide strategic leadership to the strategic operational activities of the municipality															
Planning Statement	Weight	Key Performance Indicator	Baseline	Annual Target	First Quarter		Second Quarter		Mid-year		Evidence	Comment On Variance	Performance Review Comments	Audit Assurance Comments	Corrective Measures
					Target	Actual	Target	Actual	Target	Actual					
Quality Assurance		Number of monthly update of progress on audit action plan	2	2	1	1	0	0	1	1					
To promote public participation		Number of Ward Plans development and approved	0	17	17	0									
To promote public participation		Number of Public Participation Strategy developed and approved	1	1	1	1									
To promote public participation		Number of visits to farms by the Speaker	0	4	1	0									
To ensure that ward committee and ward councilors reports are submitted		Number of ward committee meetings	0	4	1	1									
To ensure that ward committee and ward councilors reports are submitted		Training of ward committees	0	4	1	1									
To ensure that ward committee and ward councilors reports are submitted		Reports of Speaker to council on ward committees performance	0	4	1	1									

Summary of Results: KPA 5-Good Governance and Public Participation

Colour	Achievement	Number
	No Report Submitted	6
	KPI Not Yet Measured	17
	KPI Not Met	5
	KPI Almost Met	0
	KPI Met	47
	KPI Well Met	2
	KPI Extremely Met	2
Total		79

Part 3

NON-FINANCIAL PERFORMANCE REPORT 2018/2018 FOR THE PERIOD ENDING 31 DECEMBER 2017

Department of Development Planning and Social Security

KPA: Service Delivery and Infrastructure															
Strategic Objective: Providing Effective Community Services and Promotion of Local Economy															
Planning Statement	Weight	Key Performance Indicator	Baseline	Annual Target	First Quarter		Second Quarter		Mid-year		Evidence	Comment On Variance	Performance Review Comments	Audit Assurance Comments	Corrective Measures
					Target	Actual	Target	Actual	Target	Actual					
Management of public areas		Number of parks managed	16	16	16	16	16	16	16	16					
Maintain the existing parks		Number of park maintained	16	16	16	16	16	16	16	16					
Greening the public places		Number of trees planted in public places	150	150	150	132	0	20	150	152					
Cemetery Management		Number of cemeteries managed	21	21	21	21	21	21	21	21					
Preparing and allocation of graves		Percentage of graves prepared and allocated as per request	100	100%	100%	100%	100%	100%	100%	100%					
Maintenance of cemeteries		Number of cemeteries maintained	21	21	21	21	21	21	21	21					
Management of burial records		Number of Burial Registers monitored	8	8	8	8	8	8	8	8					
Management of burial records		Number of approved Intergraded Environmental Management Plan	1	1	1	0	0	0	0	0					
Reduction of internal and external audit findings		Percentage reduction of external and internal audit findings responded to and addressed	100%	100%	100%	0	100%	100%	100%	100%					
Law enforcement		Percentage of law enforcement programmes implemented	100%	100%	100%	100%	100%	100%	100%	100%					
Development of operational plan		Number of operational plan compiled and approved	1	1	1	1	0	0	1	1					

KPA: Service Delivery and Infrastructure

Strategic Objective: Providing Effective Community Services and Promotion of Local Economy

Planning Statement	Weight	Key Performance Indicator	Baseline	Annual Target	First Quarter		Second Quarter		Mid-year		Evidence	Comment On Variance	Performance Review Comments	Audit Assurance Comments	Corrective Measures
					Target	Actual	Target	Actual	Target	Actual					
Conduct Roadblocks		Number of roadblocks conducted	40	28	8	8	8	12	16	20		Partnering with external stakeholders			
Issuing of Traffic fines		Percentage on traffic fines issued	100%	100%	100%	100%	100%	100%	100%	100%					
Traffic fines issued		Rand received from fines issued	194 362	0	0	113 100	0	0	0	113 100					
Point duty and Escorts		Percentage on point duty and escorts performed	100%	100%	100%	100%	100%	100%	100%	100%					
Amount received (Escorts)		Percentage of Rand received from escorts performed	100%	100%	100%	100%	100%	100%	100%	100%					
Conduct Public Awareness		Percentage of Public Awareness campaigns on public safety conducted	75%	100%	100%	100%	100%	100%	100%	100%					
Conduct Public Awareness (Fire/Traffic & disaster)		Percentage of Public Awareness campaigns on public safety conducted	100%	100%	100%	100%	100%	100%	100%	100%					
Review Sector plans		Number of Sector plan reviewed and approved	1	1	0	0	0	0	0	0					
Review Disaster Management Plan		Number of Disaster Management Plan reviewed	1	1	0	0	0	0	0	0					
Management of emergencies attended		Percentage of emergencies incidents reported and attended	100%	100%	100%	100%	100%	100%	100%	100%					
Fire reported		Percentage of fire attended	100%	100%	100%	100%	100%	100%	100%	100%					

KPA: Service Delivery and Infrastructure															
Strategic Objective: Providing Effective Community Services and Promotion of Local Economy															
Planning Statement	Weight	Key Performance Indicator	Baseline	Annual Target	First Quarter		Second Quarter		Mid-year		Evidence	Comment On Variance	Performance Review Comments	Audit Assurance Comments	Corrective Measures
					Target	Actual	Target	Actual	Target	Actual					
Accidents reported and attended		Percentage of accidents reported and attended	100%	100%	100%	100%	100%	100%	100%	100%					
Refuse Removal		Percentage of households with access to basic level of solid waste removal	92%	95%	95%	93%	95%	92%	95%	92%		Vehicle breakdown and shortage of staff			
Proportion of landfill sites in compliance with the National Environmental Management Waste Act, 59 of 1998.		Percentage of landfill sites by volume that are being managed in compliance with the National Environmental Management Waste Act, 59 of 1998.	61%	65%	65%	70%	65%	63%	65%	66%					
Management of Security Services		Number of properties managed and provided with security service	98	98	98	22	98	22	98	22		Financial constraints			
Management of Security Services		Percentage of security services provided to municipal properties	50%	50%	50%	22%	50%	22%	50%	22%		Financial constraints			
Reviewing of security policy		Number of security policy reviewed	1	1	0	0	0	0	0	0			Fourth Quarter Target		
Security vetting		Percentage of personnel vetted	0%	100%	25%	33%	50%	55%	50%	88%					
Conduct Awareness on Security		Number of Awareness on security conducted	0	4	0	0	0	0	0	0					

KPA: Service Delivery and Infrastructure

Strategic Objective: Providing Effective Community Services and Promotion of Local Economy

Planning Statement	Weight	Key Performance Indicator	Baseline	Annual Target	First Quarter		Second Quarter		Mid-year		Evidence	Comment On Variance	Performance Review Comments	Audit Assurance Comments	Corrective Measures
					Target	Actual	Target	Actual	Target	Actual					
Management of Property		Number of Properties managed	174	174	174	174	174	174	174	174					
Management of Property		Percentage of Properties maintained	50%	50%	50%	35%	50%	35%	50%	35%					
Development of Maintenance Plan		Number of maintenance plan developed and approved	0	1	0	0	0	0	0	0					

KPA: Good Governance and Public Participation

Strategic Objective: Providing Effective Community Services and Promotion of Local Economy

Planning Statement	Weight	Key Performance Indicator	Baseline	Annual Target	First Quarter		Second Quarter		Mid-year		Evidence	Comment On Variance	Performance Review Comments	Audit Assurance Comments	Corrective Measures
					Target	Actual	Target	Actual	Target	Actual					
Risk Management (Parks and Cemeteries)		Number of registers updated	4	4	1	1	1	1	2	2					
Risk Management (Parks and Cemeteries)		Percentage of risk reduction	100%	100%	100%	100%	100%	100%	100%	100%					
Responding to External audit queries (Parks and Cemeteries)		Percentage respond within time frame	100%	100%	100%	100%	100%	100%	100%	100%					
Responding to Internal audit queries (Parks and Cemeteries)		Percentage respond within time frame	100%	100%	100%	100%	100%	100%	100%	100%					
Management of Risk		Percentage of risk reduction	100%	100%	100%	100%									
Mitigate identified public safety risk		Number of registers updated	4	4	1	1									
Internal and External Audit Queries		Percentage respond to and addressed within time frame	100%	100%	100%	100%									
Responding to External audit queries		Percentage respond within time frame	100%	100%	100%	0									
Responding to Internal audit queries		Percentage respond within time frame	100%	100%	100%	100%									
Reduction of internal and external audit findings		Percentage reduction of external and internal audit findings responded to and addressed	75%	90%	75%	75%									

KPA: Good Governance and Public Participation

Strategic Objective: Providing Effective Community Services and Promotion of Local Economy

Planning Statement	Weight	Key Performance Indicator	Baseline	Annual Target	First Quarter		Second Quarter		Mid-year		Evidence	Comment On Variance	Performance Review Comments	Audit Assurance Comments	Corrective Measures
					Target	Actual	Target	Actual	Target	Actual					
Updating of progress of audit action plan		Number of monthly update of progress on audit action plan	2	2	0	0									
Reviewed and approved Sports Policy		Number of Approved Sports policy	1	1	0	0									
Management of Risk		Percentage of Risk Reduction	100%	100%	100%	100%									
Management of Risk		Percentage of risk reduction	100%	100%	100%	100%									
Mitigate identified public safety risk		Number of registers updated	4	4	1	1									
Risk assessment conducted		Percentage of risk assessment conducted on events hosted	100%	100%	100%	100%									
Responding to External audit queries		Percentage respond within time frame	100%	100%	100%	100%									
Responding to Internal audit queries		Percentage respond within time frame	100%	100%	100%	100%									
Updating of progress of audit action plan		Number of monthly update of progress on audit action plan	2	2	0	0									
Mitigate identified Waste risk		Number of risk registers updated	4	4	1	1									
Management of Risk		Percentage of risk reduction	100%	100%	100%	100%									
Mitigate identified public safety risk		Number of registers updated	4	4	1	1									
Internal and External Audit Queries		Percentage respond to and addressed within time frame	100%	100%	100%	100%									

KPA: Good Governance and Public Participation

Strategic Objective: Providing Effective Community Services and Promotion of Local Economy

Planning Statement	Weight	Key Performance Indicator	Baseline	Annual Target	First Quarter		Second Quarter		Mid-year		Evidence	Comment On Variance	Performance Review Comments	Audit Assurance Comments	Corrective Measures
					Target	Actual	Target	Actual	Target	Actual					
Management of Risk (Parks and Cemeteries)		Percentage of risk reduction	100%	100%	100%	100%	100%	100%	100%	100%					
Mitigate identified public safety risk (Parks and Cemeteries)		Number of registers updated	4	4	1	1	1	1	2	2					
Internal and External Audit Queries risk (Parks and Cemeteries)		Percentage respond to and addressed within time frame	100%	100%	100%	100%	100%	100%	100%	100%					
Reviewed and approved Sports Policy (LED, Tourism,, Sport , Culture and Recreation)		Number of Approved Sports policy	1	1	0	0	0	0	0	0					
Management of Risk (LED, Tourism,, Sport , Culture and Recreation)		Percentage of Risk Reduction	100%	100%	100%	100%	100%	100%	100%	100%					
Mitigate identified public safety risk (LED, Tourism,, Sport , Culture and Recreation)		Number of registers updated	4	4	1	1	1	1	2	2					
Responding to External audit queries (LED, Tourism,, Sport , Culture and Recreation)		Percentage respond within time frame	100%	100%	100%	0	100%	0	0	0	No queries received				

KPA: Good Governance and Public Participation															
Strategic Objective: Providing Effective Community Services and Promotion of Local Economy															
Planning Statement	Weight	Key Performance Indicator	Baseline	Annual Target	First Quarter		Second Quarter		Mid-year		Evidence	Comment On Variance	Performance Review Comments	Audit Assurance Comments	Corrective Measures
					Target	Actual	Target	Actual	Target	Actual					
Responding to Internal audit queries (LED, Tourism,, Sport , Culture and Recreation)		Percentage respond within time frame	100%	100%	100%	0	100%	0	0	0	No queries received				
Reduction of internal and external audit findings (LED, Tourism,, Sport , Culture and Recreation)		Percentage reduction of external and internal audit findings responded to and addressed	100%	100%	100%	0	100%	0	0	0	No queries received				
Management of Risk (Public Safety)		Percentage of risk reduction	100%	100%	100%	100%	100%	100%	100%	100%					
Mitigate identified public safety risk (Public Safety)		Number of registers updated	4	4	1	1	1	1	2	2					
Risk assessment conducted (Public Safety)		Percentage of risk assessment conducted on events hosted	100%	100%	100%	100%	100%	100%	100%	100%					
Responding to External audit queries (Public Safety)		Percentage respond within time frame	100%	100%	100%	100%	100%	100%	100%	100%					
Responding to Internal audit queries (Public Safety)		Percentage respond within time frame	100%	100%	100%	100%	100%	100%	100%	100%					
Updating of progress of audit action plan (Public Safety)		Number of monthly update of progress on audit action plan	2	2	0	0	0	0	0	0					

KPA: Good Governance and Public Participation

Strategic Objective: Providing Effective Community Services and Promotion of Local Economy

Planning Statement	Weight	Key Performance Indicator	Baseline	Annual Target	First Quarter		Second Quarter		Mid-year		Evidence	Comment On Variance	Performance Review Comments	Audit Assurance Comments	Corrective Measures
					Target	Actual	Target	Actual	Target	Actual					
Mitigate identified Waste risk (Waste Management)		Number of risk registers updated	4	4	1	1	1	1	2	2					
Management of Risk (Waste Management)		Percentage of risk reduction	100%	100%	100%	100%	100%	100%	100%	100%					
Mitigate identified public safety risk (Waste Management)		Number of registers updated	4	4	1	1	1	1	2	2					
Internal and External Audit Queries (Waste Management)		Percentage respond to and addressed within time frame	100%	100%	100%	100%	100%	0	0	0	No queries received				
Responding to External audit queries (Waste Management)		Percentage respond within time frame	100%	100%	100%	0	100%	0	0	0	No queries received				
Management of Risk (Security Services)		Percentage of Risk reduction	100%	100%	100%	100%	100%	100%	100%	100%					
Mitigate identified public safety risk (Security Services)		Number of registers updated	4	4	1	1	1	1	2	2					
Internal and External Audit Queries (Security Services)		Percentage respond to and addressed within time frame	80%	100%	100%	0	100%	0	0	0	No queries received				
Responding to External audit queries (Security Services)		Percentage respond within time frame	100%	100%	100%	0	100%	0	0	0	No queries received				

KPA: Local Economic Development

Strategic Objective: Providing Effective Community Services and Promotion of Local Economy

Planning Statement	Weight	Key Performance Indicator	Baseline	Annual Target	First Quarter		Second Quarter		Mid-year		Evidence	Comment On Variance	Performance Review Comments	Audit Assurance Comments	Corrective Measures
					Target	Actual	Target	Actual	Target	Actual					
Assist SMME's, Street traders and Cooperatives with advise, business information and registrations (e.g. LED Database, SCM Database, CSD Database)		Number of SMME's, Street traders and Cooperatives walk-ins for assistance with advice, referrals for finance, skills development support, registrations	200	200	6	80	104	37	110	117		During the period of November and December the incumbent was appointed as acting DDPSS hence the shortfall			
Assist SMME's , Street traders, Cooperatives in all sectors to access funding from government and private sector funding programmes		Number of applications or funding proposals lodged by SMME's and cooperatives through LED Office.	25	25	5	0	5	12	5	12		FS Tabalaza Programme participants			
Capacitate SMME's, Hawkers and Cooperatives in all sectors through training; workshops; roadshows, seminars		Number of Capacity building activities offered to beneficiaries in terms of trainings, workshops, awareness campaigns, roadshows and seminars conducted.	4	8	2	4	2	2	4	6					
Assist potential entrepreneurs in development and marketing across all sectors		Number of Investors & Entrepreneurs assisted or supported in development stages	0	2	0	0	1	1	1	1					

KPA: Local Economic Development

Strategic Objective: Providing Effective Community Services and Promotion of Local Economy

Planning Statement	Weight	Key Performance Indicator	Baseline	Annual Target	First Quarter		Second Quarter		Mid-year		Evidence	Comment On Variance	Performance Review Comments	Audit Assurance Comments	Corrective Measures
					Target	Actual	Target	Actual	Target	Actual					
Facilitate establishments of strategic partnerships that promote SMME development		Number of strategic partnerships established	2	2	0	0	1	0	1	0		2 Proposals have been received. Finalisation of MOU's still pending			
Identify and support households to participate in home base gardens programme		Number of households participating in home base gardens programme	39	120	30	38	30	0	60	38		Agricultural Clerks unable to recruit participants in other units due to lack of transport availability			
Conduct inspection on commonages in Setsoto, identifying agricultural methodological and production problems		Number of assessments conducted on commonages	4	4	1	1	1	1	2	2					
Assist farming entrepreneurs to transit into commercial farming [Animal/Crop & agro-processing ventures]		Number of small scale farmers assisted in entering the commercial arena	0	2	0	0	1	0	1	0		Applications received but due to non-allocation of agricultural land, no implementation progress made			
Initiate and implement Food Security Programme [through animal production and crop planting projects]		Number of projects initiated for groups to participate in National/Provincial programmes (e.g. 1HH-1HA; YARD; WARD)	0	2	1	2	0	0	1	2		Two 1HH 1HA Community Food Security projects have been established			

KPA: Local Economic Development

Strategic Objective: Providing Effective Community Services and Promotion of Local Economy

Planning Statement	Weight	Key Performance Indicator	Baseline	Annual Target	First Quarter		Second Quarter		Mid-year		Evidence	Comment On Variance	Performance Review Comments	Audit Assurance Comments	Corrective Measures
					Target	Actual	Target	Actual	Target	Actual					
Development of Tourism sector plan		Number of tourism sector plans developed and approved	0	1	0	0	0	0	0	0					
Market tourism activities in Setsoto LM		Number of tourism activities marketed	3	3	1	1	2	2	3	3					
Provide support to Tourism SMME's (Art & craft exhibitors)		Number of crafters supported through (trainings; establishment of new business and participation in exhibitions)	68	50	10	12	20	30	30	42					
Develop/acquire tourism marketing material		Number of tourism marketing material developed/ acquired	1	1	0	0	0	0	0	0					
Issue business licenses in Setsoto		Number of businesses issued with licenses	139	150	10	16	60	174	70	190					
Issue permits to hawkers in Setsoto LM		Number of n hawkers issued with permits	51	80	10	0	20	25	30	25		Applicants failed to obtain permissions from owners of properties next to where they want to trade			

KPA: Local Economic Development

Strategic Objective: Providing Effective Community Services and Promotion of Local Economy

Planning Statement	Weight	Key Performance Indicator	Baseline	Annual Target	First Quarter		Second Quarter		Mid-year		Evidence	Comment On Variance	Performance Review Comments	Audit Assurance Comments	Corrective Measures
					Target	Actual	Target	Actual	Target	Actual					
Revival of Sports Council		Number of reports on Sports Council Activities	4	4	1	0	1	0	2	0		Sports Council does not function due to conflicts amongst federations			

Summary of Results: KPA 1- Service Delivery and Infrastructure

Colour	Achievement	Number
	KPI Not Yet Measured	5
	KPI Not Met	4
	KPI Almost Met	1
	KPI Met	19
	KPI Well Met	2
	KPI Extremely Met	2
Total		33

Summary of Results: KPA 2-Local Economic Development

Colour	Achievement	Number
	KPI Not Yet Measured	2
	KPI Not Met	4
	KPI Almost Met	1
	KPI Met	2
	KPI Well Met	3
	KPI Extremely Met	4
Total		16

Summary of Results: KPA 5-Good Governance and Public Participation

Colour	Achievement	Number
	KPI Not Yet Measured	9
	KPI Not Met	0
	KPI Almost Met	0
	KPI Met	38
	KPI Well Met	0
	KPI Extremely Met	
Total		47

Part 3

NON-FINANCIAL PERFORMANCE REPORT 2018/2018 FOR THE PERIOD ENDING 31 DECEMBER 2017

Department of Engineering Services

KPA: Infrastructure and Service Delivery

Strategic Objective: To provide efficient competitive effective sustainable economical infrastructure network and service delivery

Planning Statement	Weight	Key Performance Indicator	Baseline	Annual Target	First Quarter		Second Quarter		Mid-year		Evidence	Comment On Variance	Performance Review Comments	Audit Assurance Comments	Corrective Measures
					Target	Actual	Target	Actual	Target	Actual					
Electrification of even		Number of Erven Electrified at Clocolan skeleton park	0	265	0	0	0	0	0	0		The KPI and target to be revised			
Electrification of even		Number of streetlights & High mast lights Repaired/ Replaced	410	500	125	278	125	342	250	620					
Electrification of even		Number of new public lights Installed	3263	100	25		25	7	50	13		Lack of funding			
Electrification of even		Number of substations maintained	4	4	1		1	0	2	0		Lack of funding			
Electrification of even		Number of sub & mini substations cleaned	95	100	25		25	49	50	96					
Electrification of even		Kilometre of HV & LV network repaired/replaced	5	7	1	0.125	2	0.6	3	0.725		Lack of Material			
Electrification of even		Number of Erven Electrified at Senekal and Deemster	0	61	0	0	0	0	0	0					
Senekal/Matwabeng: Construction of the New Multipurpose Indoor Sport Centre in Matwabeng		Percentage of progress made on the Construction of the New Multipurpose Indoor Sport Centre in Matwabeng Senekal/Matwabeng	70	30	10%	13%	20%	2%	20%	15%		The contractor has underperformed. The municipality has imposed penalties			

KPA: Infrastructure and Service Delivery

Strategic Objective: To provide efficient competitive effective sustainable economical infrastructure network and service delivery

Planning Statement	Weight	Key Performance Indicator	Baseline	Annual Target	First Quarter		Second Quarter		Mid-year		Evidence	Comment On Variance	Performance Review Comments	Audit Assurance Comments	Corrective Measures
					Target	Actual	Target	Actual	Target	Actual					
Marquard/ Moemaneng: Reticulation of 1110 site with water		Percentage of progress made on the development of the water network on 1110 site with water Marquard/ Moemaneng	20%	80%	20%	45%	40%	68%	40%	68%					
Marquard/ Moemaneng: Construction of 3km paved road and stormwater drainage		Percentage of progress made on the 3km paved road and stormwater drainage in Marquard/ Moemaneng	50%	50%	10%	42%	15%	99%	15%	99%					
Clocolan/ Hlohlolwane: Construction of 3km paved road and stormwater drainage		Percentage of progress made on the 3km paved road and stormwater drainage in Clocolan/ Hlohlolwane	5%	95%	20%	30%	35%	50%	35%	50%					
Marquard/ Moemaneng: Reticulation of 1110 site with sewer		Percentage of progress made on the sewer network on 1110 ERF stand in Marquard/ Moemaneng	10%	90%	20%	10%	45%	34%	45%	34%		The contractor has again encountered hard rock on the outfall sewer.			

KPA: Infrastructure and Service Delivery

Strategic Objective: To provide efficient competitive effective sustainable economical infrastructure network and service delivery

Planning Statement	Weight	Key Performance Indicator	Baseline	Annual Target	First Quarter		Second Quarter		Mid-year		Evidence	Comment On Variance	Performance Review Comments	Audit Assurance Comments	Corrective Measures
					Target	Actual	Target	Actual	Target	Actual					
Senekal/Matwabeng: Upgrading of the bulk water supply		Percentage of progress made on the Upgrading of the bulk water supply in Senekal/Matwabeng	50%	50%	35%	0%	40%	0%	40%	0%		The project would be implemented at the later stage and the revised technical report has been submitted to DWS			
Upgrade and re-alignment of Van Soelen sewer line: Phase 1		Percentage of progress made on Upgrading of Van Soelen in Meqheleng/Ficksburg	0%	45%	5%	5%	10%	15%	10%	15%					
Ficksburg/Meqheleng: Conversion of 969 VIP to waterborne toilets		Percentage of progress made on Conversion of 969 VIP into waterborne sanitation system	0%	50%	0%	0%	0%	0%	0%	0%		The project will be implemented in the next financial year.			
Land Security of tenure		Number of sites allocated	1075	160	40	0	40	0	80	0		Site allocation committee will sit on the third quarter			
Land Security of tenure		Number of files opened	2888	160	40	9	40	0	80	0		Site allocation committee will sit on the third quarter			
Land Security of tenure		Number of Title Deeds issued	674	200	50	128	50	16	100	144					
Land Security of tenure		Percentage of progress of Formalization of Katlehong 1 and 2 informal settlement.	0	85%	15%	15%	15%	15%	30%	30%					

KPA: Infrastructure and Service Delivery															
Strategic Objective: To provide efficient competitive effective sustainable economical infrastructure network and service delivery															
Planning Statement	Weight	Key Performance Indicator	Baseline	Annual Target	First Quarter		Second Quarter		Mid-year		Evidence	Comment On Variance	Performance Review Comments	Audit Assurance Comments	Corrective Measures
					Target	Actual	Target	Actual	Target	Actual					
Land Security of tenure		Percentage of progress of Formalization of Oustad informal settlement.	0	85%	15%	15%	15%	15%	30%	30%					
Land Security of tenure		Number of reviewed and approved Housing Sector Plan	1	1	0	-	0	-	0	-					
Land Security of tenure		Number of adopted SPLUMA compliant Spatial Development Framework	0	1	0	0	0	-	0	0					
Land Security of tenure		Number of illegal land use reports	0	8	2	2	1	1	2	2					
Land Security of tenure		Percentage of zoning certificates Issued	100%	100%	100%	100%	2	2	4	4					
Land Security of tenure		Percentage of land development applications developed	100%	100%	100%	100%	100%	100%	100%	100%					
Land Security of tenure		Percentage of liquor registration applications processed	100%	100%	100%	100%	100%	100%	100%	100%					
Land Security of tenure		Percentage of building plans processed	100%	100%	100%	100%	100%	100%	100%	100%					
Land Security of tenure		Percentage of building plans processed	100%	100%	100%	100%	100%	100%	100%	100%					
Land Security of tenure		Number of quality control and site inspection on formal structures conducted	371	50	15	299	100	220	115	414					

KPA: Infrastructure and Service Delivery															
Strategic Objective: To provide efficient competitive effective sustainable economical infrastructure network and service delivery															
Planning Statement	Weight	Key Performance Indicator	Baseline	Annual Target	First Quarter		Second Quarter		Mid-year		Evidence	Comment On Variance	Performance Review Comments	Audit Assurance Comments	Corrective Measures
					Target	Actual	Target	Actual	Target	Actual					
Land Security of tenure		Number of inspections conducted on Municipal Properties	24	10	3	11	100	220	115	414					
Land Security of tenure		Number of inspections and building notices issued	110	60	15	9	15	00	30	09					
Maintenance of Flexible Pavement Road Infrastructure		Percentage Flexible Pavement Road Maintained	261%	100%	100%	261%	100%	341%	100	301%					
Fixing of Potholes		m ² of Potholes Repaired	17024.77	5000	2500	5457.9	2500	8517.96	5000	13975.86					
Resealing of Flexible Pavement Road		m ² Road Re-Sealed	0	0	0	8.73	0	0	0	0		The target had moved to the financial year 2017/18			
Installation of Bollards		Number of Bollards Installed	7	12	3	0	3	0	6	0		The activity will be done in financial year 2018/19			
Installation of Speed Humps		Number of Speed Hump installed	4	9	2.25	0	2.25	1	4.5	1		The activity will be done in financial year 2018/19			
Maintenance of Gravel Roads Infrastructure		Km of re-gravelled	101.735	35	8.75	12.096	8.75	27.425	17.5	39.521					
Gravelling of roads		Km of roads Gravelled				12.096	8.75	27.425	17.5	39.521					
Maintenance of Stormwater Infrastructure		Percentage of Stormwater Infrastructure Maintained	100%	100%	100%	222%	100%	319%	100%	270%					

KPA: Infrastructure and Service Delivery															
Strategic Objective: To provide efficient competitive effective sustainable economical infrastructure network and service delivery															
Planning Statement	Weight	Key Performance Indicator	Baseline	Annual Target	First Quarter		Second Quarter		Mid-year		Evidence	Comment On Variance	Performance Review Comments	Audit Assurance Comments	Corrective Measures
					Target	Actual	Target	Actual	Target	Actual					
Storm water network cleaned/Repaired		Km of channel cleaned/Repaired	58.52	20	5	8.163	5	8.771	10	16.934					
Storm water Kerb-Inlet/catch pit Cleaned/Repaired		No of Kerb-Inlet/catch pit Cleaned/Repaired	418	160	40	92	40	135	80	227					
Maintenance of Side-Walk Infrastructure		Km of Side-Walk Cleaned and Repaired	8.214	2	0.5	1.432	0.5	2.476	1	3.908					
Sidewalks Cleaned/Repaired		Km of sidewalks maintained	8.214	2	0.5	1.432	0.5	2.476	1	3.908					
Purification of Water		Volume of Water to be purified (Ml)	5332	5332	1571	1762	2157	1664	4314	3426		Low Dam levels leading to not having enough water to be purified.			
Amount of Flocculent to be used		Volume of Flocculent to be used (l)	357126	357126	124832	50089	35044	76232	70088	126321		Bad quality of Raw Water (High on Turbidity) therefore more Floc needed			
Amount of Chlorine to be used		Volume of Chlorine to be used (kg)	23862	23862	6853	5983	5966	6449	11932	12432		More Chlorine used due to bad quality raw water			
Improve Water Quality		No. of Water quality compliance reports	1141	1141	264	296	286	252	572	548		Shortage of Lab reagents (Material) due to financial constrains			

Planning Statement	Weight	Key Performance Indicator	Baseline	Annual Target	First Quarter		Second Quarter		Mid-year		Evidence	Comment On Variance	Performance Review Comments	Audit Assurance Comments	Corrective Measures
					Target	Actual	Target	Actual	Target	Actual					
Conduct Water Quality operation monitoring analysis		Number of Water Quality operation monitoring analysis conducted	8151	8151	1923	1597	2038	1259	4076	2856		Lack of testing instruments especially in Senekal			
Conduct safety inspections on Reservoirs		Number of Reservoirs safety inspections conducted	192	192	48	48	48	48	96	96					
Perform Dam Inspections		Number of Dam Inspections performed	192	192	48	48	48	48	96	96					
Purification of Waste water		ML of Waste water treated	1865	1865	563	524	750	532	1500	1059		Poor maintenance of the sewer reticulation led to less raw sewer treated and spillages			
Improve Waste water quality		No. of quality compliance reports	922	922	168	224	231	186	462	410		Shortage of Lab reagents (Material) due to financial constrains			
Amount of Chlorine to be used for disinfection		Volume of Chlorine (kg) to be used/dosed (Effluent E.coli dependent	3203	3203	800	1015	800	1245	1600	2260					
Develop the Water Services Development Plan		Number of Water Service Development Plan (WSDP) completed	1	1	0	0	1	0	1	0		This is still in progress			

Planning Statement	Weight	Key Performance Indicator	Baseline	Annual Target	First Quarter		Second Quarter		Mid-year		Evidence	Comment On Variance	Performance Review Comments	Audit Assurance Comments	Corrective Measures
					Target	Actual	Target	Actual	Target	Actual					
Conduct License Renewals WTW		Number of Licenses renewal WTW successful	6	6	0	0		0		0		DWS declared our current licenses as still applicable, so this should be removed			
Conduct License applications for WWTW		Number of license applications WWTW (as per Reg.17) successful	4	4	0	0	0	0	0	0					
Water: Repairing of water pipes		Percentage of water pipes repaired.	100%	100%	100%	97.01%	3	3	6	6					
Water: Repairing/Replacing of water meters.		Percentage of water meters repaired/Replaced.	100%	100%	100%	100%	4	4	8	8					
Water: Repairing of water valves.		Percentage of water valves repaired.	100%	100%	100%	88.89%	1	1	2	2					
Sanitation: Repairing of sewer pipes		Percentage of sewer pipes repaired.	100%	100%	100%	88.24%	3	3	6	6					
Sanitation: Unblocking of sewer spillages		Percentage of sewer spillages unblocked.	100%	100%	100%	94.73%	4	4	8	8					
Sanitation: Repairing/Replacing of sewer manholes		Percentage of sewer manholes repaired or replaced.	100%	100%	100%	100%	1	1	2	2					
Sanitation: Bucket removal		Percentage of buckets removed	233701	68286	17071	38 633	100%	100%	100%	100%		To be removed to Engineering Admin			
Water: Repairing of water pipes		Percentage of water pipes repaired.	100%	100%	100%	97.01%	100%	98%	100%	97.50%		Shortage of material for repairs.			

KPA: Infrastructure and Service Delivery

Strategic Objective: To provide efficient competitive effective sustainable economical infrastructure network and service delivery

Planning Statement	Weight	Key Performance Indicator	Baseline	Annual Target	First Quarter		Second Quarter		Mid-year		Evidence	Comment On Variance	Performance Review Comments	Audit Assurance Comments	Corrective Measures
					Target	Actual	Target	Actual	Target	Actual					
Water: Repairing/Replacing of water meters.		Percentage of water meters repaired/Replaced.	100%	100%	100%	100%	100%	96%	100%	98%		Shortage of new meters			
Water: Repairing of water valves.		Percentage of water valves repaired.	100%	100%	100%	88.89%	100%	98%	100%	93.45%		Shortage of new bolts and nuts as well as new valves.	100%	100%	
Sanitation: Repairing of sewer pipes		Percentage of sewer pipes repaired.	100%	100%	100%	88.24%	100%	90%	100%	89.12%		Shortage of new pipes to replace the broken pipes.			
Sanitation: Unblocking of sewer spillages		Percentage of sewer spillages unblocked.	100%	100%	100%	94.73%	100%	98.85%	100%	96.79%		There are areas where the pipes have collapsed.			
Sanitation: Repairing/Replacing of sewer manholes		Percentage of sewer manholes repaired or replaced.	100%	100%	100%	99%	100%	95%	100%	97%		There are no material to replace the manholes			
Sanitation: Bucket removal		Percentage of buckets removed	100%	100%	100%	100%	100%	100%	100%	100%					
Sanitation: Servicing of VIP and Sceptic tanks		Percentage of VIP and Sceptic tanks serviced.	100%	100%	100%	100%	100%	100%	100%	100%					
Sanitation: Servicing of VIP and Sceptic tanks		Number of VIP and Sceptic tanks serviced.	1562	1562	390	737	100%	100%	50%	50%					
Development of effective and efficient Fleet Management Systems		Percentage to which vehicles are made available for provision of services	50%	100%	100%	100%	94	94	94	94					
Vehicle allocation		Number of vehicles allocated	94	94	94	94	25	9	94	94					

KPA: Infrastructure and Service Delivery

Strategic Objective: To provide efficient competitive effective sustainable economical infrastructure network and service delivery

Planning Statement	Weight	Key Performance Indicator	Baseline	Annual Target	First Quarter		Second Quarter		Mid-year		Evidence	Comment On Variance	Performance Review Comments	Audit Assurance Comments	Corrective Measures
					Target	Actual	Target	Actual	Target	Actual					
Licensing of vehicles		Number of vehicles licensed and registered	94	94	25	49	39	39	94	39					
Control of fuel		Number of fuel schedules in all units	94	39	39	39	100%	100%	100%	100%					
Insurance claims		Percentage of vehicle related insurance claims processed	0%	100%	100%	100%	100%	100%	100%	100%					
Vehicle maintenance		Percentage on service/maintenance on vehicles	100%	100%	100%	100%	1	1	1	1					

KPA: Local Economic Development

Strategic Objective: To provide efficient competitive effective sustainable economical infrastructure network and service delivery

Planning Statement	Weight	Key Performance Indicator	Baseline	Annual Target	First Quarter		Second Quarter		Mid-year		Evidence	Comment On Variance	Performance Review Comments	Audit Assurance Comments	Corrective Measures
					Target	Actual	Target	Actual	Target	Actual					
EPWP job opportunities		No of EPWP beneficiaries	1200	1037	397	9	486	238	486	238		The implementation of Bucket Eradication has been placed on hold.			

KPA: Good Governance and Public Participation

Strategic Objective: To provide efficient competitive effective sustainable economical infrastructure network and service delivery

Planning Statement	Weight	Key Performance Indicator	Baseline	Annual Target	First Quarter		Second Quarter		Mid-year		Evidence	Comment On Variance	Performance Review Comments	Audit Assurance Comments	Corrective Measures
					Target	Actual	Target	Actual	Target	Actual					
Professional registration with ECSA as professionals		Number of Professional registration with ECSA	0	2	0	0	0	0	0	0					
Prepare Business plans to source funding		Number of business plans submitted for funding	6	9	3	7	2	1	6	8					
Good Governance (Electricity Management)		Number of Standing Committee Reports generated	12	12	3	3	3	3	6	6					
Good Governance (Electricity Management)		No. of Energy forum meeting attended	4	4	1	1	1	1	2	2					
Standing Committee Reports (Project Management Unit)		Number of reports generated on Standing Committee	12	12	3	3	3	3	6	6					
Division reports (Project Management Unit)		Number of divisional reports generated	12	12	3	3	3	3	6	6					
Asset Management Reports (Project Management Unit)		Number of Asset Management reports	4	4	1	1	1	1	3	2		The target per quarter should be 1 instead of 3			
MIG Reports (Project Management Unit)		Number of MIG monthly reports	12	12	3	3	3	3	6	6					
MIG Quarterly report (Project Management Unit)		Number of MIG quarterly reports	4	4	1	1	1	1	1	1					

KPA: Organisational Development and Transformation

Strategic Objective: To provide efficient competitive effective sustainable economical infrastructure network and service delivery

Planning Statement	Weight	Key Performance Indicator	Baseline	Annual Target	First Quarter		Second Quarter		Mid-year		Evidence	Comment On Variance	Performance Review Comments	Audit Assurance Comments	Corrective Measures
					Target	Actual	Target	Actual	Target	Actual					
MIG Annual report (Project Management Unit)		Number of MIG Annual reports	1	1	0	0	0	0	0	0					
DWS Reports (Project Management Unit)		Number of DWS monthly reports	12	12	3	2	3	6	6	6		The new grant WISG has been introduced hence over achieved	Actual should be 8		
Number of DWS quarterly reports (Project Management Unit)		8	8	2	2	2	0	0	0				Actual should be 2		
Number of DWS Annual reports		2	2	0	0	0	0	0	0						
Number of site visits.(Project Management Unit)		40	13	2	12	3	20	6	20						
No of site meetings attended.(Project Management Unit)		33	14	2	6	3	18	7	18			The activity must be included on the revised SDBIP			
Mitigation identified public safety risks(Project Management Unit)															
Risk assessments conducted(Project Management Unit)															

KPA: Organisational Development and Transformation

Strategic Objective: To provide efficient competitive effective sustainable economical infrastructure network and service delivery

Planning Statement	Weight	Key Performance Indicator	Baseline	Annual Target	First Quarter		Second Quarter		Mid-year		Evidence	Comment On Variance	Performance Review Comments	Audit Assurance Comments	Corrective Measures
					Target	Actual	Target	Actual	Target	Actual					
Land Security of tenure(Urban Planning and Land Use Management)		Number of monthly update of progress on audit action plan 2016/2017	2	8	2	0									
Good Governance (Urban Planning and Land Use Management)		Number of fora attended	12	10	3	3	3	3	6	6					
Good Governance (Urban Planning and Land Use Management)		Number of Standing committee reports	24	12	3	3	03	01	06	04					
Good Governance (Urban Planning and Land Use Management)		Number of units reports generated			03	03	03	03	06	06					
Good Governance (Urban Planning and Land Use Management)		Percentage of Consultations conducted	100%	100%	100%	100%	100%	100%	100%	100%					
Risk Management (Urban Planning and Land Use Management)		Number of risk register updated	4	4	1	1	1	1	2	2					
Good Governance (Urban Planning and Land Use Management)		Percentage of external audit queries responded within timeframe	100%	100%	100%	100%	100%	100%	100%	100%					
Good Governance (Urban Planning and Land Use Management)		Percentage of internal audit queries responded within timeframe	100%	100%	100%	100%	100%	100%	100%	100%					

KPA: Good Governance and Public Participation															
Strategic Objective: To provide efficient competitive effective sustainable economical infrastructure network and service delivery															
Planning Statement	Weight	Key Performance Indicator	Baseline	Annual Target	First Quarter		Second Quarter		Mid-year		Evidence	Comment On Variance	Performance Review Comments	Audit Assurance Comments	Corrective Measures
					Target	Actual	Target	Actual	Target	Actual					
Good Governance (Urban Planning and Land Use Management)		Percentage reduction of internal and external audit queries findings	75%	90%	90%	90%	90%	90%	90%	90%					
Good Governance (Water and Sanitation-Bulk)		Percentage of internal audit queries responded to and addressed within timeframe.	100%	100%	100%	100%	100%	100%	100%	100%		To be removed to Engineering Admin			
Good Governance Water and Sanitation-Bulk)		Percentage of External audit queries responded to and addressed within timeframe.	100%	100%	100%	100%	100%	100%	100%	100%		To be removed to Engineering Admin			
Good Governance Water and Sanitation-Bulk)		Percentage reduction of Audit Findings	100%	100%	100%	100%	100%	100%	100%	100%		To be removed to Engineering Admin			
Good Governance Water and Sanitation-Bulk)		Number of quarterly updates on progress on Audit Action Plan	4	2	0	0	1	1	1	1					
Report for Standing Committee (Water and Sanitation-Bulk)		No. of reports generated	12	12	3	3	3	3	6	6					
Unit Report (Water and Sanitation-Bulk)		No. of reports generated	16	16	4	4	4	4	8	8					
Attend Water Forums Meetings (Water and Sanitation-Bulk)		Number of Water Forums Attended by Bulk Water Services Unit	4	4	1	1	1	1	2	2					

KPA: Good Governance and Public Participation															
Strategic Objective: To provide efficient competitive effective sustainable economical infrastructure network and service delivery															
Planning Statement	Weight	Key Performance Indicator	Baseline	Annual Target	First Quarter		Second Quarter		Mid-year		Evidence	Comment On Variance	Performance Review Comments	Audit Assurance Comments	Corrective Measures
					Target	Actual	Target	Actual	Target	Actual					
Reports for Standing Committee. (Water and Sanitation-Bulk)		Number of Standing Committee Reports generated	12	12	3	3	3	3	6	6					
Unit Report (Water and Sanitation-Bulk)		Number of units reports generated	16	16	4	4	4	4	8	8					
Risk Management (Water and Sanitation-Bulk)		Number of Risk Register updated	4	4	1	1	1	1	2	2					
Good Governance Water and Sanitation-Bulk)		Percentage of internal audit queries responded to and addressed within timeframe.	100%	100%	100%	100%	100%	100%	100%	100%	To be removed to Engineering Admin				
Reports for Standing Committee. (Water and Sanitation-Operations and Maintenance)		Number of Standing Committee Reports generated	12	12	3	3	3	3	6	6					
Compliance reports (Water and Sanitation-Operations and Maintenance)		Number of units reports generated	16	16	4	1	4	2	8	3		More meetings will be scheduled for the third quarter			
Risk Management (Water and Sanitation-Operations and Maintenance)		Number of Risk Register updated	4	4	1	1	1	1	2	2					
Good Governance (Water and Sanitation-Operations and Maintenance)		Percentage of internal audit queries responded to and addressed within timeframe.	100%	100%	100%	100%	100%	100%	100%	100%		Refer to the POE of the Engineering Administration.			

KPA: Good Governance and Public Participation

Strategic Objective: To provide efficient competitive effective sustainable economical infrastructure network and service delivery															
Planning Statement	Weight	Key Performance Indicator	Baseline	Annual Target	First Quarter		Second Quarter		Mid-year		Evidence	Comment On Variance	Performance Review Comments	Audit Assurance Comments	Corrective Measures
					Target	Actual	Target	Actual	Target	Actual					
Good Governance (Water and Sanitation-Operations and Maintenance)		Percentage of External audit queries responded to and addressed within timeframe.													
Good Governance (Water and Sanitation-Operations and Maintenance)		Percentage reduction of Audit Findings													
Good Governance (Water and Sanitation-Operations and Maintenance)		Number of quarterly updates on progress on Audit Action Plan													
Risk Management (Fleet Management)		Number of risk assessment conducted	0	4	1	1	1	1	1	1					
Risk Management (Engineering Administration)		Number of Departmental meetings attended	11	12	3	4	3	2	6	5		To be conducted in the 3 rd quarter			
Conduct Departmental Meeting (Engineering Administration)		Number of Standing Committee meetings attended	16	22	6	4	6	4	12	8		The UPSC did not sit for 2 months but Agenda were compiled			
Ensure Attendance to Standing Committee meetings (Engineering Administration)		Number of MAYCO meetings attended	14	12	3	5	3	3	6	8					
Ensure attendance to MAYCO meetings (Engineering Administration)		Number of Council meetings attended	4	4	1	2	1	3	2	5					

KPA: Good Governance and Public Participation

Strategic Objective: To provide efficient competitive effective sustainable economical infrastructure network and service delivery

Planning Statement	Weight	Key Performance Indicator	Baseline	Annual Target	First Quarter		Second Quarter		Mid-year		Evidence	Comment On Variance	Performance Review Comments	Audit Assurance Comments	Corrective Measures
					Target	Actual	Target	Actual	Target	Actual					
Ensure attendance to Council meeting (Engineering Administration)s		Number of Agenda and minutes generated for standing committees	10	22	6	4	6	4	12	8		The UPSC did not sit for 2 months but Agenda were compiled			
Agenda and minutes generated for standing committees (Engineering Administration)		Percentage of bids committee meetings attended	100%	100%	100%	100%	100%	100%	100%	100%					
Ensure attendance to Risk committee meetings (Engineering Administration)		Number of Risk Management Committee meetings attended	100%	100%	100%	100%	100%	100%	100%	100%					
Ensure engineering department head office registers, leave and overtime are approved and submitted (Engineering Administration)		Percentage of register and overtime processed	100%	100%	100%	100%	100%	100%	100%	100%					
Attend to audit queries from IA and AG (Engineering Administration)		Percentage of external audit queries responded and addressed	100%	100%	100%	100%	100%	100%	100%	100%					
Development of the Engineering Procurement Plan (Engineering Administration)		Number of Engineering departmental Procurement plans developed	1	1	1	1	0	0	1	1					

KPA: Good Governance and Public Participation

Strategic Objective: To provide efficient competitive effective sustainable economical infrastructure network and service delivery

Planning Statement	Weight	Key Performance Indicator	Baseline	Annual Target	First Quarter		Second Quarter		Mid-year		Evidence	Comment On Variance	Performance Review Comments	Audit Assurance Comments	Corrective Measures
					Target	Actual	Target	Actual	Target	Actual					
Attend Asset and Liability Committee meetings (Engineering Administration)		Percentage of Asset and Liability meetings attended	100%	100%	100%	0%	100%	0%	100%	0%		No meeting held			
Attend to Complaints/ Complaints management (Engineering Administration)		Percentage of Complaints/ Complaints attended to and addressed	100%	100%	100%	100%	100%	100%	100%	100%					
Updating of Audit Action Plan (Engineering Administration)		Number of the report generated on Action Plan	2	2	0	0	1	1	1	1					
Reduction of Internal and External audit findings (Engineering Administration)		Percentage of internal and external audit findings reduced	90%	90%	90%	90%	90%	90%	90%	90%					

Summary of Results: KPA 1- Service Delivery and Infrastructure

Colour	Achievement	Number
	KPI Not Yet Measure	3
	KPI Not Met	16
	KPI Almost Met	15
	KPI Met	23
	KPI Well Met	1
	KPI Extremely Met	17
Total		75

Summary of Results: KPA 2-Local Economic Development

Colour	Achievement	Number
	KPI Not Yet Measure	0
	KPI Not Met	1
	KPI Almost Met	0
	KPI Met	0
	KPI Well Met	0
	KPI Extremely Met	0
Total		1

Summary of Results: KPA 5-Good Governance and Public Participation

Colour	Achievement	Number
	KPI Not Yet Measure	7
	KPI Not Met	5
	KPI Almost Met	5
	KPI Met	37
	KPI Well Met	0
	KPI Extremely Met	6
Total		60

Part 3

NON-FINANCIAL PERFORMANCE REPORT 2018/2018 FOR THE PERIOD ENDING 31 DECEMBER 2017

Department of Treasury Services

KPA: Financial Viability and Management

Strategic Objective: Sound financial management-(The planning, directing, monitoring, organizing and controlling of the monetary resources of the municipality.)

Planning Statement	Weight	Key Performance Indicator	Baseline	Annual Target	First Quarter		Second Quarter		Mid-year		Evidence	Comment On Variance	Performance Review Comments	Audit Assurance Comments	Corrective Measures
					Target	Actual	Target	Actual	Target	Actual					
Accurate and Complete Asset Registers		Percentage of Compliant Asset Registers as per GRAP requirement	75%	100%	100%	100%	100%	100%	100%	100%					
Update fixed register monthly		Number of updates completed	12	12	3	3	3	3	6	6					
Conduct physical assets verification on the quarterly basis		Number of verification conducted	1	4	1	1	1	1	2	2					
Perform reconciliation between fixed assets and GL		Number of reconciliations completed	12	12	3	3	3	3	6	6					
Compile assets maintenance report on quarterly basis		Number of reports on the percentage of actual spent on asset over approved budget	0	4	1	1	1	1	2	2					
Preparation, compilation and submission of draft budget to council and relevant stakeholders		Number of mSCOA compliant draft budget submitted	1	1	0	0	0	0	0	0		Only applicable in 3 rd quarter			
Preparation, compilation and submission of final annual budget to council and relevant stakeholders		Number of mSCOA compliant final budget submitted	1	1	0	0	0	0	0	0		Only applicable in 3 rd quarter			

KPA: Financial Viability and Management

Strategic Objective: Sound financial management-(The planning, directing, monitoring, organizing and controlling of the monetary resources of the municipality.)

Planning Statement	Weight	Key Performance Indicator	Baseline	Annual Target	First Quarter		Second Quarter		Mid-year		Evidence	Comment On Variance	Performance Review Comments	Audit Assurance Comments	Corrective Measures
					Target	Actual	Target	Actual	Target	Actual					
Preparation, compilation and submission of adjustment budget to council and relevant stakeholders		Number of mSCOA compliant adjustment budget submitted		1	1	0	0	0	0	0			Only applicable in 3 rd quarter		
Preparation, compilation and submission of monthly budget report to all directors and managers		Percentage reporting in relation to spending within the approved budget		100%	100%	100%	100%	100%	100%	100%					
Submission of monthly reports		Number of section 71 reports submitted		12	12	3	3	3	6	6					
Preparation, compilation and submission of Mid-year Budget and Performance Assessment reports to council and other relevant stakeholders		Number of Mid-year Budget and Performance Assessment reports submitted	1	1	0	0	0	0	0	0			Only applicable in 3 rd quarter		
Submission of quarterly reports to relevant stakeholders		Number of section 52 (d) submitted	4	4	1	1	1	1	2	2					
Preparation, compilation and submission of Annual Financial Statements to relevant stakeholders		Number of GRAP compliant Annual Financial Statements compiled and submitted	2	1	1	1	0	0	1	1					

KPA: Financial Viability and Management

Strategic Objective: Sound financial management-(The planning, directing, monitoring, organizing and controlling of the monetary resources of the municipality.)

Planning Statement	Weight	Key Performance Indicator	Baseline	Annual Target	First Quarter		Second Quarter		Mid-year		Evidence	Comment On Variance	Performance Review Comments	Audit Assurance Comments	Corrective Measures
					Target	Actual	Target	Actual	Target	Actual					
Review and submission of budget related policies to council for approval		Number of Budget related policies reviewed and approved	3	3	0	0	0	0	0	0		Only applicable in 3 rd quarter			
Calculation and submission of ratio		Percentage debt coverage ratio	80%	80%	80%	137%	80%	132%	80%	132%					
Calculation and submission of ratio		Percentage outstanding service debtors ratio	103%	103%	103%	287%	103%	302%	103%	302%					
Calculation and submission of ratio		Percentage cost coverage ratio	1%	1%	1%	144%	1%	25%	1%	25%					
Review & Record changes of the SCM policy		Number of SCM policies revised and approved	2	2	1	1	0	0	0	0					
Conduct internal & external Workshop on SCM policy		Number of workshop held within internal & external stakeholders on Supply Chain Management Policy and processes	2	1	0	0	0	0	0	0		Only applicable in 04 th Quarter			
Draft and obtain input on procedure manual of the SCM policy		Number of SCM procedure manual approved	2	2	1	1	0	0	0	0					
Workshop of the departments on procedure manual		Number of workshops held		2	0	0	0	0	0	0		Only applicable in 04 th Quarter			
Phase 1- Implementation of the stores Rectification plan		Number of Store rectification plan implemented.		1	0	0	0	0	0	0					

KPA: Financial Viability and Management															
Strategic Objective: Sound financial management-(The planning, directing, monitoring, organizing and controlling of the monetary resources of the municipality.)															
Planning Statement	Weight	Key Performance Indicator	Baseline	Annual Target	First Quarter		Second Quarter		Mid-year		Evidence	Comment On Variance	Performance Review Comments	Audit Assurance Comments	Corrective Measures
					Target	Actual	Target	Actual	Target	Actual					
Quarterly Stock take of inventory		Number of stock takes conducted		4	1	1	1	1	2	2					
Updating of progress of audit action plan		Monthly update of progress on audit action plan	90%	100%	0	0	0	0	0	0		Only applicable in 3 rd and 4 th quarter			
Responding to quarterly internal audit matters		% of queries cleared within time frames	100%	100%	100%	100%	100%	100%	100%	100%		None			
Workshop with departments on SCM implementations shortfalls		Number of workshops with departments on SCM Implementation shortfall	5	5	0	0	0	0	0	0		Only applicable in 3 rd quarter			
Workshop with External Stakeholders on relevant SCM participation expectations/ shortfalls		Number of Workshops with External Stakeholders on relevant SCM participation expectations/ shortfalls		4	0	0	0	0	0	0		Only applicable in 3 rd and 4 th quarter			
Establishment & activation of database on Munsoft accounting system		Establishment & activation of database on Munsoft accounting system		1	0	0	0	0	0	0		Only applicable in 4 th quarter			
Maintenance of suppliers database		Number of credible supplier database	1	100	1	1	100%	100%	100%	100%					

KPA: Financial Viability and Management															
Strategic Objective: Sound financial management-(The planning, directing, monitoring, organizing and controlling of the monetary resources of the municipality.)															
Planning Statement	Weight	Key Performance Indicator	Baseline	Annual Target	First Quarter		Second Quarter		Mid-year		Evidence	Comment On Variance	Performance Review Comments	Audit Assurance Comments	Corrective Measures
					Target	Actual	Target	Actual	Target	Actual					
Filing of payment vouchers		Percentage of payment voucher filed	95%	100%	100%	95%	100%	95%	100%	95%		Documents in circulation and retrieved for investigations			
Pay all invoices received within 30 days		Percentage of invoices paid	82%	100%	81%	80%	81%	85%	100%	82%		Due to cash flow constrains, not all creditors could be paid within 30 days.			
Reconcile regular suppliers statements and creditors register		Percentage of creditors' accounts reconciled	88%	90%	90%	88%	90%	85%	90%	87%		Challenges with the obtaining of statements from suppliers			
Identify and record cases of Irregular, Fruitless and Wasteful Expenditure		Number of incidents of Irregular, Fruitless and Wasteful Expenditure reviewed and refined	12	12	3	3	3	3	6	6					
Review and clearing of unreleased payments on the bank		Number of reports printed from online banking to be cleared	47	48	12	12	12	12	24	24					
Prepare and review Cash Flow Forecast		Number of Cash Flow Reports	12	12	3	3	3	3	6	6					

KPA: Financial Viability and Management															
Strategic Objective: Sound financial management-(The planning, directing, monitoring, organizing and controlling of the monetary resources of the municipality.)															
Planning Statement	Weight	Key Performance Indicator	Baseline	Annual Target	First Quarter		Second Quarter		Mid-year		Evidence	Comment On Variance	Performance Review Comments	Audit Assurance Comments	Corrective Measures
					Target	Actual	Target	Actual	Target	Actual					
Effective Revenue Management		% payment rate on monthly billing		80%	75%	42%	100%	100%	100%	100%					
Effective Revenue Management		Number of monthly billing conducted		12	3	3	100%	100%	100%	100%					
Effective Revenue Management		Number of balanced reports generated	12	12	3	3	1	1	2	2					
Effective Revenue Management		Number authorized billing runs	12	12	3	3	3	3	6	6					
Effective Revenue Management		Number of reviewed Revenue Enhancement Strategy approved and refined	1	1	0	0	0	0	0	0					
Effective Revenue Management		Number of reports sent to Electricity & Water Divisions on faulty water meters and refined		12	3	3	3	3	6	6					
Poverty alleviation		Number of Indigent registration earning less than 3200 per month with access to free basis services	6833	7000	2000	2363	4500	2546	6500	4909		Slow registration from the community. Additional registration will take place in the 3 rd and 4 th Quarter			
Effective Cash Management		% of daily cash banked	100%	100%	100%	100%	100%	100%	100%	100%					

KPA: Financial Viability and Management															
Strategic Objective: Sound financial management-(The planning, directing, monitoring, organizing and controlling of the monetary resources of the municipality.)															
Planning Statement	Weight	Key Performance Indicator	Baseline	Annual Target	First Quarter		Second Quarter		Mid-year		Evidence	Comment On Variance	Performance Review Comments	Audit Assurance Comments	Corrective Measures
					Target	Actual	Target	Actual	Target	Actual					
Effective Revenue Management		% Implementation of valuation roll	100%	100%	100%	100%	100%	100%	100%	100%					
Effective Revenue Management		% monthly update of deeds registration	100%	100%	100%	100%	80%	63%	77%	52%		Current economic environment dictates the payment of services in the non-electricity areas.			
Effective Revenue Management		Percentage Defaulting consumers disconnected	70%	80%	89%	80%	88%	80%	84%	80%					
Effective Revenue Management		% monthly update of deeds registration	100%	100%	100%	100%	100%	100%	100%	100%					
Effective Revenue Management		Percentage Defaulting consumers disconnected	70%	80%	89%	80%	88%	80%	84%	80%					
Effective Revenue Management		Number of Revenue policies reviewed and approved	5	5	0	0	0	0	0	0		Only applicable in 4 th Quarter			

KPA: Good Governance and Public Participation															
Strategic Objective: Sound financial management-(The planning, directing, monitoring, organizing and controlling of the monetary resources of the municipality.)															
Planning Statement	Weight	Key Performance Indicator	Baseline	Annual Target	First Quarter		Second Quarter		Mid-year		Evidence	Comment On Variance	Performance Review Comments	Audit Assurance Comments	Corrective Measures
					Target	Actual	Target	Actual	Target	Actual					
Responding to audit queries within stipulated timeframe (Budget and reporting)		Percentage of audit opinion received on clean audit	100%	100%	100%	100%	100%	100%	100%	100%					
Responding to audit queries within stipulated timeframe (Budget and reporting)		Percentage responded to audit queries and addressed within timeframe	100%	100%	100%	100%	100%	100%	100%	100%					
Implementation of risk register (Budget and reporting)		Percentage of mitigated risks	90%	100%	100%	100%	100%	100%	100%	100%					
Address issues raised on internal control by internal or external Auditors (Budget and reporting)		Percentage of audit issues addressed	90%	100%	100%	100%	100%	100%	100%	100%					
Managing the bid Evaluation Committee (Supply Chain Management)		Percentage of bid Evaluation meetings held	90%	100%	100%	100%	100%	100%	100%	100%					
Managing the bid Adjudication Committee (Supply Chain Management)		Number of bid Evaluation meetings held	90%	100%	100%	100%	100%	100%	100%	100%					

KPA: Good Governance and Public Participation															
Strategic Objective: Sound financial management-(The planning, directing, monitoring, organizing and controlling of the monetary resources of the municipality.)															
Planning Statement	Weight	Key Performance Indicator	Baseline	Annual Target	First Quarter		Second Quarter		Mid-year		Evidence	Comment On Variance	Performance Review Comments	Audit Assurance Comments	Corrective Measures
					Target	Actual	Target	Actual	Target	Actual					
Submission of SCM report on deviation		Submission of SCM report on deviation	90%	100%	100%	100%	100%	100%	100%	100%					
Managing the bid Specification Committee meeting (Supply Chain Management)		Number of bids Specification meetings held	90%	100%	100%	100%	100%	100%	100%	100%					
Submission of quarterly report on contract management (Supply Chain Management)		Submission of quarterly report on contract management	4	4	1	1	1	1	2	2					
Preparation & monitoring of procurement plan (Supply Chain Management)		Preparation & monitoring of procurement plan	4	4	1	1	1	1	2	2					
Address issues and Questions raised by the oversight structures (PROPAC, MPAC) (Expenditure Management)		Percentage of issues addressed	100%	100%	100%	100%	100%	100%	100%	100%					

KPA: Good Governance and Public Participation															
Strategic Objective: Sound financial management-(The planning, directing, monitoring, organizing and controlling of the monetary resources of the municipality.)															
Planning Statement	Weight	Key Performance Indicator	Baseline	Annual Target	First Quarter		Second Quarter		Mid-year		Evidence	Comment On Variance	Performance Review Comments	Audit Assurance Comments	Corrective Measures
					Target	Actual	Target	Actual	Target	Actual					
Address issues raised on internal control by both internal and external auditors (Expenditure Management)		Percentage of audit issues addressed	100%	100%	100%	100%	100%	100%	100%	100%					
Mitigate Identified Expenditure Management Risk (Expenditure Management)		Quarterly submission of Reports	4	4	1	1	1	1	2	2					
Facilitate Insurance claim (Expenditure Management)		Number of Insurance claim reports	12	12	3	3	3	3	6	6					
Identify insurable risk for Municipal Assets (Expenditure Management)		Number of renewed annual insurance cover	1	1	1	1	0	0	1	1					
Effective Customer Relations (Revenue Management)		Percentage of customer queries resolved within three working days	60%	75%	60%	60%	60%	65%	60%	62%					
Effective Customer Relations (Revenue Management)		Number of meetings	4	4	1	0	1	1	2	1		Additional meeting will be held in 3 rd quarter			

KPA: Good Governance and Public Participation															
Strategic Objective: Sound financial management-(The planning, directing, monitoring, organizing and controlling of the monetary resources of the municipality.)															
Planning Statement	Weight	Key Performance Indicator	Baseline	Annual Target	First Quarter		Second Quarter		Mid-year		Evidence	Comment On Variance	Performance Review Comments	Audit Assurance Comments	Corrective Measures
					Target	Actual	Target	Actual	Target	Actual					
Effective Customer Relations (Revenue Management)		Percentage of customer queries resolved within three working days	60%	75%	60%	60%	60%	65%	60%	62%					
Review capital infrastructure investment policy (Assets Management)		Number of Review capital infrastructure investment policy reviewed and approved	1	1	0	0	0	0	0	0		Only applicable in 4 th quarter			
Review asset management policy (Assets Management)		Number of asset management policy reviewed and approved	1	1	0	0	0	0	0	0		Only applicable in 4 th quarter			

Summary of Results: KPA 4- Financial Viability and Management

Colour	Achievement	Number
	KPI Not Yet Measured	15
	KPI Not Met	3
	KPI Almost Met	4
	KPI Met	23
	KPI Well Met	0
	KPI Extremely Met	3
Total		48

Summary of Results: KPA 5 Good Governance and Public Participation

Colour	Achievement	Number
	KPI Not Yet Measured	2
	KPI Not Met	1
	KPI Almost Met	0
	KPI Met	15
	KPI Well Met	0
	KPI Extremely Met	0
Total		18

Part 3

NON-FINANCIAL PERFORMANCE REPORT 2018/2018 FOR THE PERIOD ENDING 31 DECEMBER 2017

Department of Corporate Services

KPA: Organisational Development and Transformation															
Strategic Objective: Development of Corporate Services Excellence															
Planning Statement	Weight	Key Performance Indicator	Baseline	Annual Target	First Quarter		Second Quarter		Mid-year		Evidence	Comment On Variance	Performance Review Comments	Audit Assurance Comments	Corrective Measures
					Target	Actual	Target	Actual	Target	Actual					
Co-ordination of recruitment process		Percentage of coordinated positions to fill	100%	100%	100%	100%	100%	100%	100%	100%					
Finalization of Labour requisition		Percentage of labour requisitions finalized	100%	100%	100%	100%	100%	100%	100%	100%					
Advertisement as per approval organizational structure		Percentage of positions filled	100%	100%	100%	100%	100%	100%	100%	100%					
Co-ordination and facilitation of interview process		Percentage of interviews co-ordinated and finalized	100%	100%	100%	0%	100%	100%	100%	100%					
CO-ordination of inductions of new employees		Percentage of inductions conducted	100%	100%	100%	0%	100%	100%	100%	100%					
Effective HRM administration		Percentage of the effectiveness on administration of HRM	100%	100%	100%	100%	100%	100%	100%	100%					
Review of HRM related policies		Percentage of policies reviewed	100%	100%	100%	0%	100%	100%	100%	0%		As a result of Audit in second quarter review of policies could not be done Policies will be prioritised in 3 rd quarter			

KPA: Organisational Development and Transformation															
Strategic Objective: Development of Corporate Services Excellence															
Planning Statement	Weight	Key Performance Indicator	Baseline	Annual Target	First Quarter		Second Quarter		Mid-year		Evidence	Comment On Variance	Performance Review Comments	Audit Assurance Comments	Corrective Measures
					Target	Actual	Target	Actual	Target	Actual					
Review and adoption of the organizational structure		Percentage towards completeness of gathering inputs for review and adoption by council	100%	100%	100%	0%	100%	0%	100%	0%		Management took a decision to advertise the process and request proposals from Service Providers			
Administration of employee benefits		Percentage of employee benefits administered	100%	100%	100%	0%	100%	0%	100%	90%		Some challenges in respect of employees' pension and medical benefits are being finalised.			
Administration of terminations		Percentage of terminations administered	100%		100%	100%	100%	100%	100%	0%					
Updating of employees benefits		Percentage of employee benefits updated	100%		100%	100%	100%	100%	100%	70%		Some challenges arose in respect of changed registrations to medical aid as well as updating of benefits to dismissed/ reinstated			
Awareness on employee benefits		Number of employees benefits campaigns conducted	100%	100%	100%	100%	100%	100%	100%	100%					

KPA: Organisational Development and Transformation															
Strategic Objective: Development of Corporate Services Excellence															
Planning Statement	Weight	Key Performance Indicator	Baseline	Annual Target	First Quarter		Second Quarter		Mid-year		Evidence	Comment On Variance	Performance Review Comments	Audit Assurance Comments	Corrective Measures
					Target	Actual	Target	Actual	Target	Actual					
Promotion of health and safety at workplace		Percentage towards awareness made on health and safety at workplace	100%	100%	100%	100%	100%	100%	100%	100%					
Conducting of assessments on municipal properties		Number of assessments conducted	11	16	4	1	4	2	8	3		OHS position not filled			
Conducting of workshops on safety issues		Number of workshops held	3	4	1	0	1	1	2	1		OHS position not filled			
Maintenance of injury on duty cases		Percentage of cases managed and submitted to DOL	100%	100%	100%	100%	100%	100%	100%	100%					
Implementation of wellness programmes		Percentage towards the effectiveness programmes conducted	100%	100%	100%	100%	100%	100%	100%	100%					
Awareness on wellness programmes		Report on programmes conducted	100%	100%	100%	100%	100%	100%	100%	100%					
Referrals made for employees		100%	100%	100%	100%	100%	100%	100%	100%	100%					
Facilitation of Skills Development		Percentage of Municipality's budget actually spent on implementing its workplace skills plan	100%	85%	25%	26%	25%	28%	50%	54%		Some Registrations for 3 rd Quarter was paid in 2 nd Quarter.			

KPA: Organisational Development and Transformation

Strategic Objective: Development of Corporate Services Excellence

Planning Statement	Weight	Key Performance Indicator	Baseline	Annual Target	First Quarter		Second Quarter		Mid-year		Evidence	Comment On Variance	Performance Review Comments	Audit Assurance Comments	Corrective Measures
					Target	Actual	Target	Actual	Target	Actual					
Compilation of the WSP Implementation Plan		Number of WSP Implementation Plans compiled	1	1	0	0	0	0	0	0			Fourth Quarter Target		
Conduct Skills Audits		Number of the Skills Audit Programmes conducted	1	1	0	0	0	0	0	0			Third Quarter Target		
Compilation of the Annual Training Report (ATR)		Number of ATR's compiled	1	1	0	0	0	0	0	0			Fourth Quarter Target		
Compilation of the Workplace Skills Plan (WSP)		Number of approved Workplace Skill Plan	1	1	0	0	0	0	0	0			Fourth Quarter Target		
Submission of Monthly Training Intervention Reports		Percentage of which employee are trained	12	12	3	3	3	3	6	6					
Achievement of EE Targets		Number of people from employment equity target groups employed in the three highest levels of management in compliance with a municipality approved employment equity plan	16	29	7	0	8	1	15	1		Minimum Vacant Positions finalised due to financial constraints			

KPA: Organisational Development and Transformation

Strategic Objective: Development of Corporate Services Excellence

Planning Statement	Weight	Key Performance Indicator	Baseline	Annual Target	First Quarter		Second Quarter		Mid-year		Evidence	Comment On Variance	Performance Review Comments	Audit Assurance Comments	Corrective Measures
					Target	Actual	Target	Actual	Target	Actual					
Awareness Campaign on Employment Equity Policy		Percentage of employment equity target achieved	85%	100%	0	0	100%	0%	100%	0%		Minimum Vacant Positions finalised due to financial constraints			
Compilation of the EEA2 & EEA4 Reports to Department of Labour		Number of Employment Equity Reports acknowledged by Department of Labour	1	1	0	0	0	0	0	0			Third Quarter Target		
Compilation and submission of Employment Equity Reports to Management		Number of the Reports submitted to Management	8	12	3	2	3	3	6	5		Target not achieved due to challenges of dissolution of consultative structure.			
Harmonization of Labour Relations		Percentage of Reduction in Disciplinary Hearings	54%	5%	5%	5%	5%	5%	5%	5%					
Awareness Campaign on the SALGBC Collective Agreements		Number of the Awareness Campaigns staged	1	1	0	0	1	0	1	0		Target not achieved due to commitment of External Cases. Target will be deferred to 3 rd quarter			
Management of internal and external labour matters		Percentage of the Labour Matters that were managed and finalised	100%	100%	100%	100%	100%	100%	100%	100%					

KPA: Organisational Development and Transformation

Strategic Objective: Development of Corporate Services Excellence

Planning Statement	Weight	Key Performance Indicator	Baseline	Annual Target	First Quarter		Second Quarter		Mid-year		Evidence	Comment On Variance	Performance Review Comments	Audit Assurance Comments	Corrective Measures
					Target	Actual	Target	Actual	Target	Actual					
Compilation & submissions of Monthly Report on Labour Matters to the Management		Number of the Monthly Labour Reports submitted to Management	12	12	3	3	3	3	6	6					
Payroll Administration		Number of Payroll processed on or before the 25th of every month	12	12	3	3	3	3	6	6					
Ensure an accurate and timely payroll administration		Start a new payroll period	12	3	3	3	3	3	6	6					
Ensure all processes been performed to compile an accurate administration.		Ensure all documents are received on time to do the capturing of data.	12	12	3	3	3	3	6	6					
Ensure that the reconciliation and balancing of all data captured are accurate and done.		Number of reports on the compilation of documents that proof that balancing of all data are done and filed.	12	12	3	3	3	3	6	6					
Ensure that the reconciliation and balancing of all data captured are accurate and done.		Percentage of Leave processed.	100%	100%	100%	100%	100%	100%	100%	100%					

KPA: Organisational Development and Transformation

Strategic Objective: Development of Corporate Services Excellence

Planning Statement	Weight	Key Performance Indicator	Baseline	Annual Target	First Quarter		Second Quarter		Mid-year		Evidence	Comment On Variance	Performance Review Comments	Audit Assurance Comments	Corrective Measures
					Target	Actual	Target	Actual	Target	Actual					
Management of Employee Leave		Number of reports that all leave application are checked and signing off the vouchers and take the vouchers for capturing.	12	12	3	3	3	3	6	6					
Export of all month end documents and ensure to file them and send those third party proof's to them.		Number of record kept of exported documents and ensure filling of them for further reference and enquiries.	12	12	3	3									
Export payroll's on time and ensure that payments vouchers are compiled and the money released as per agreement.		Number of data files transferred to the financial system in Finance.	12	12	3	3	3	3	6	6					
Generate the month end journal and ensure all data is included.		Number of months that third parties are processed on or before the 3rd of every month.	12	12	3	3	3	3	6	6					
Third Party Management		Number of deduction lists and ensure it balances with our VIP system.	12	12	3	3	3	3	6	6					

KPA: Organisational Development and Transformation

Strategic Objective: Development of Corporate Services Excellence

Planning Statement	Weight	Key Performance Indicator	Baseline	Annual Target	First Quarter		Second Quarter		Mid-year		Evidence	Comment On Variance	Performance Review Comments	Audit Assurance Comments	Corrective Measures
					Target	Actual	Target	Actual	Target	Actual					
Provision of Legal Services		Number of audit analysis conducted to measure the effectiveness of legal services on contingent liabilities	1	1	0	0	0	0	0	0			Fourth Quarter Target		
Compiled a contingent liability register within SLM		Number of Contingent Liability Policy reviewed	1	1	0	0	1	1	1	1					
Monitor and review liability register within SLM		Number of contingent asset and liability registers compiled and reviewed	4	4	1	1	1	1	2	2					
Provide Legal advice and opinions timeously		Percentage of legal advice and opinions provided timeously within SLM	100%	100%	100%	0	100%	100%	100%	100%					
Negotiate settlements when settlement is warranted within SLM		Percentage of negotiated settlement warranted within SLM	25%	100%	100%	100%	100%	100%	100%	100%					
Approach court for evictions orders on behalf of SLM		Percentage of eviction applications made for SLM	100%	100%	100%	100%	100%	100%	100%	100%					

KPA: Organisational Development and Transformation

Strategic Objective: Development of Corporate Services Excellence

Planning Statement	Weight	Key Performance Indicator	Baseline	Annual Target	First Quarter		Second Quarter		Mid-year		Evidence	Comment On Variance	Performance Review Comments	Audit Assurance Comments	Corrective Measures
					Target	Actual	Target	Actual	Target	Actual					
To improve and strengthen the management of contracts		Number of Audit analysis conducted to measure the effectiveness of contract management	0	1	0	0	0	0	0	0			Fourth Quarter Target		
Compile and update a monthly contract register within SLM		Number of monthly contracts registers compiled and updated	12	12	3	3	3	3	6	6					
Compile payments monitoring tool for payment iro contracts within SLM		Number of monitoring tools compiled for payment iro contracts within SLM	0	1	1	0	0	1	1	1					
To facilitate the development and review of corporate policy		Number of corporate services policies developed and reviewed	27	8	2	0	2	0	4	0		Did not manage to meet with HR Manager to finalise the review of policies. Will be attended to in 3 rd Quarter			
Co-ordinate engagement sessions for policy review		Number of engagement sessions coordinated	27	4	1	0	1	0	1	0		As a result of Audit in second quarter review of policies could not be done Policies will be prioritised in 3 rd quarter			

KPA: Good Governance and Public Participation

Strategic Objective: Development of Corporate Services Excellence

Planning Statement	Weight	Key Performance Indicator	Baseline	Annual Target	First Quarter		Second Quarter		Mid-year		Evidence	Comment On Variance	Performance Review Comments	Audit Assurance Comments	Corrective Measures
					Target	Actual	Target	Actual	Target	Actual					
Update the policy matrix		Number of Updates to Policy Matrix	1	2	1	1	1	1	2	2					
Addressing of Audit Queries		Percentage of Internal and External Audit Queries responded to within the required timeframe.	100%	100%	100%	100%	100%	100%	100%	100%					
Updating of Progress of Audit Action Plan		Number of monthly update of progress on audit action plan	12	12	3	3	3	3	6	6					
Risk Management		Percentage of Risk within a tolerable level	100%	100%	100%	100%									
Risk Management		Number of Monthly Risk Reports updated	4	4	1	1									
Risk Management		Percentage of Risk within a tolerable level	78%	80%	80%	80%									
Risk Management		Number of Monthly Risk Reports updated	4	4	1	1									
Addressing Audit Queries		Percentage of Internal and External Audit Queries responded to within the required timeframe.	100%	100%	100%	100%									

KPA: Good Governance and Public Participation

Strategic Objective: Development of Corporate Services Excellence

Planning Statement	Weight	Key Performance Indicator	Baseline	Annual Target	First Quarter		Second Quarter		Mid-year		Evidence	Comment On Variance	Performance Review Comments	Audit Assurance Comments	Corrective Measures
					Target	Actual	Target	Actual	Target	Actual					
Updating of progress of audit action plan		Number of monthly update of progress on audit action plan	2	2	1	1									
Co-ordinate Sound Records Management Practices		Percentage of Planned Records Management Programmes Implemented	100%	100%	100%	100%	100%	100%	100%	100%					
Conduct Awareness Campaigns		Number of Awareness Workshop held	0	1	1	0	0	0	1	0		Due to a tight schedule and was deferred to 3 rd Quarter.			
Disposal of Records		Number of Reports of Records Disposed	1	1	0	0	1	1	1	1					
Transfer of Records		Number of Reports of Records Transfer	1	1	0	0	0	0	0	0					
Analysis of the Resolutions taken measured against the resolutions implemented		Percentage of Resolutions Implemented	93.24%	100%	100%	100%	100%	100%	100%	100%					
Compilation and Circulation of Annual Meetings Year plan for Council, MAYCO and section 80 Committee Meetings		Number of Year plans compiled and circulated	1	1	0	0	0	0	0	0					

KPA: Good Governance and Public Participation

Strategic Objective: Development of Corporate Services Excellence

Planning Statement	Weight	Key Performance Indicator	Baseline	Annual Target	First Quarter		Second Quarter		Mid-year		Evidence	Comment On Variance	Performance Review Comments	Audit Assurance Comments	Corrective Measures
					Target	Actual	Target	Actual	Target	Actual					
Co-ordination of Council Meetings		Number of Council Meetings co-ordinated	4	4	1	2	1	3	2	5		As a result of Special Council Meetings that were also co-ordinated during this period as provided in the applicable legislation.			
Co-ordination of MAYCO Meetings		Number of MAYCO Meetings co-ordinated	12	12	3	5	3	3	6	8		Adhoc MAYCO Meetings included prior to Council Meeting for approval of minutes.			
Compile Annual Analysis Report on Attendance of Meetings by Councillors		Number of Annual Analysis Reports on Attendance of Meetings by Councillors	1	1	0	0	0	0	0	0			Fourth Quarter Target		
Compile Quarterly Reports to the Speaker on Absenteeism of Councillors from Meeting		Number of Quarterly Reports on Absenteeism compiled and submitted to the Speaker	4	4	1	1	1	1	2	2					
Procurement of Equipment for Council and MAYCO Meetings		Number of Digital Recorder and Microphones Procured	1	1	0	0	0	0	0	0			Third Quarter Target		

KPA: Good Governance and Public Participation

Strategic Objective: Development of Corporate Services Excellence

Planning Statement	Weight	Key Performance Indicator	Baseline	Annual Target	First Quarter		Second Quarter		Mid-year		Evidence	Comment On Variance	Performance Review Comments	Audit Assurance Comments	Corrective Measures
					Target	Actual	Target	Actual	Target	Actual					
Procurement of Equipment for Council and MAYCO Meetings		Number of Laptops Procured and Replaced for members of MAYCO and Council	33	10	10	0	0	0	0	0		Request was done through ACFO to SCM and we are awaiting the procurement.			
Procurement of Equipment for Council and MAYCO Meetings		Number of Air cons installed in the MAYCO Chamber in Ficksburg	0	1	0	0	1	0	1	0		Request will be done in 3 rd Quarter as AG was still occupying chamber for Audit and the installation would have impacted on their progress.			
Updating of the Analysis Reports Quarterly on Resolutions of MAYCO and Council		Number of Updates to the Analysis Report	0	4	1	1	1	1	2	2					
Management of Telephone and Reprographic Services and Systems		Percentage of Complaints attended to in respect of Telephone and Reprographic Services and Systems	100%	100%	100%	100%	100%	95%	100%	98%		This was due to the festive season break and should be finalised at least by the 2 nd week of January 2018			

KPA: Good Governance and Public Participation

Strategic Objective: Development of Corporate Services Excellence

Planning Statement	Weight	Key Performance Indicator	Baseline	Annual Target	First Quarter		Second Quarter		Mid-year		Evidence	Comment On Variance	Performance Review Comments	Audit Assurance Comments	Corrective Measures
					Target	Actual	Target	Actual	Target	Actual					
Identify Service Requirements		Number of New Telephones Services obtained and installed	2	2	1	2	0	0	1	2					
Submission of Deductions of Salaries for Personal Use of Telephones		Number of Deductions Lists submitted to salary	12	12	3	3	3	3	6	6					
Review and Submission of Reconciliation of invoices for Reprographic Equipment in line with Contract		Number of Reconciliation reviewed and submitted	12	12	3	3	3	3	6	6					
Management of Office Cleaning Services		Percentage of Cleaning Programmes Implemented	100%	100%	100%	100%	100%	100%	100%	100%					
Conducting of Cleaning Services Satisfaction Survey		Number of Cleaning Services Satisfaction surveys Conducted	1	1	0	0	0	0	0	0			Third Quarter Target		
Analyse the Survey Forms returned and compile Report		Number of Analysis Reports on Satisfaction Survey compiled	1	1	1	0	0	0	0	0			Fourth Quarter Target		

KPA: Good Governance and Public Participation

Strategic Objective: Development of Corporate Services Excellence

Planning Statement	Weight	Key Performance Indicator	Baseline	Annual Target	First Quarter		Second Quarter		Mid-year		Evidence	Comment On Variance	Performance Review Comments	Audit Assurance Comments	Corrective Measures
					Target	Actual	Target	Actual	Target	Actual					
Facilitate Process of Bylaw and Policy Development and Review		Number of Bylaws / Policies Developed and Reviewed	19	2	0	0	0	0	0	0			Fourth Quarter Target		
Submission of Final Bylaws to Council for adoption		Number of Bylaw submitted to Council for final adoption	19	2	0	0	0	0	0	0			Fourth Quarter Target		
Review and Adoption of PAIA Manual		Number of Reviewed PAIA Manual compiled and approved	1	1	0	0	0	0	0	0					
Risk management (Administration and Support)		Number of Corporate Services Risk Registers developed	1	1	1	1	0	0	1	1			Fourth Quarter Target		
Risk management (Administration and Support)		Number of monthly progress report on risk management	4	4	1	1	1	1	2	2					
Internal and external audit queries (Administration and Support)		Percentage responses to external audit queries responded to	100%	100%	100%	100%	100%	100%	100%	100%					
Updating of progress of action plan (Administration and Support)		Number of progress reports on audit action plan	2	4	1	0	1	0	2	0		Updating of action plan was only until the end of the financial year			

KPA: Good Governance and Public Participation

Strategic Objective: Development of Corporate Services Excellence

Planning Statement	Weight	Key Performance Indicator	Baseline	Annual Target	First Quarter		Second Quarter		Mid-year		Evidence	Comment On Variance	Performance Review Comments	Audit Assurance Comments	Corrective Measures
					Target	Actual	Target	Actual	Target	Actual					
Risk Management (Human Resources Development)		Percentage of Risk within a tolerable level	78%	80%	80%	80%	80%	80%	80%	80%					
Risk Management (Human Resources Development)		Number of Monthly Risk Reports updated	4	4	1	1	1	1	2	2					
Addressing audit queries (Human Resources Development)		Percentage of internal and external Audit Queries responded to within the required timeframe	100%	100%	100%	100%	100%	100%	100%	100%					
Updating of progress of audit action plan		Number of monthly update of progress on audit action plan	2	2	1	1	0	0	1	1					

Summary of Results: KPA 3-Organisational Development and Transformation

Colour	Achievement	Number
	KPI Not Yet Measured	8
	KPI Not Met	10
	KPI Almost Met	3
	KPI Met	33
	KPI Well Met	0
	KPI Extremely Met	0
Total		54

Summary of Results: KPA 5-Good Governance and Public Participation

Colour	Achievement	Number
	KPI Not Yet Measured	8
	KPI Not Met	10
	KPI Almost Met	3
	KPI Met	33
	KPI Well Met	0
	KPI Extremely Met	0
Total		54

5. Audit Findings

- Key performance indicators that were reported on were not reflecting in the approved SDBIP and they are 78 in total
- 11 Key Performance indicators that are not measurable in the approved SDBIP
- 5 key Performance Indicators that were in duplication in the approved SDBIP
- 3 inconsistencies on the Key Performance indicators reported in the performance information against the approved SDBIP
- 7 duplicate Key performance Indicators in the mid-year budget and performance assessment report
- 7 Key performance indicators not reported on but reflecting in the approved SDBIP
- Performance Reports not submitted by political offices
- The auditing on actual versus portfolio of evidence is not yet completed.

6. Conclusion

For the period under review **62** targets were not met, **30** targets were almost met, **213** targets were met, **7** targets were well met and **34** targets were extremely met. A total of **254** targets were set for the mid-year of which 213 (**53%**) were on targets and **108 (27%)** were not met or were almost met. Measures needs to be put in place to address these targets were performance was not achieved. 6 (1.50% progress was not reported on, these target are from the political offices.

Municipal Manager's quality certification

QUALITY CERTIFICATE: 31 DECEMBER 2017

I, **Ramakarane Simon Tshepiso**, the municipal manager of **Setsoto Local Municipality**, hereby certify that the Mid-year Budget and Performance Assessment Report 2017/2018 has been prepared in accordance with the Municipal Finance Management Act, 56 of 2003 and the regulation made under the Act.

RAMAKARANE STR
MUNICIPAL MANAGER
12 JANUARY 2018

Annexure A-Mid-Year Budget Report 2017/2018

MID-YEAR BUDGET REPORT

01 JULY 2017-31 DECEMBER 2017



OFFICE OF THE EXECUTIVE MAYOR
SETSOTO LOCAL MUNICIPALITY
FICKSBUR 9730

Part 1
Financial Information

1. Purpose

The purpose of the report is to inform Council of the municipality's mid-year actual performance for the Mid-year financial year against the approved budget and the service delivery and budget implementation plan in compliance with Section 52(d) of the Municipal Finance Management Act, 56 of 2003 and the requirements as promulgated in the Government Gazette No 32141 of 17 April 2009, by providing the statement of the implementation of the budget, financial state of affairs and the implementation of the service delivery and budget implementation plan of the municipality to the Council, as legislated.

2. Strategic Objective

The strategic objective of this report is to ensure good governance, financial viability and management and optimal organisational development and transformation to execute its mandate.

3. Background

Section 52(d) of the Municipal Financial Management Act, 56 of 2003 and Section 28 of Government Notice 32141 dated 17 April 2009, regarding the "Local Government Management Financial Management Act, 56 of 2003 and the Municipal Budget and Reporting Regulations" necessitates that specific financial particulars be reported on and in a prescribed format, hence this report to meet legislative compliance.

In terms of Section 52(d) of the Municipal Finance Management Act, 56 of 2003, "the mayor of a municipality-

- (d) must, within 30 days of the end of each quarter, submit a report to the council on the implementation of the budget and the financial state of affairs of the municipality."

In terms of Section 71(1) of the Municipal Finance Management Act, 56 of 2003

"The accounting officer of a municipality must by no later than ten working days after the end of each month submit to the mayor of the municipality and the relevant provincial treasury a statement in the prescribed format on the state of the municipality's budget reflecting the following particulars for that month end for the financial year up to the end of that month....."

Furthermore Section 31(1) of the Municipal Finance Management Act, 56 of 2003, prescribes the following:

"The mayor's quarterly report on the implementation of the budget and financial state of affairs of the municipality as required by Section 52(d) of the Act must be-

- (a) In a format specified in Schedule C and include all the required tables, charts and explanatory information, taking into account any guidelines by the Minister in terms of Section 168(1) of the Act; and
- (b) Consistent with monthly budget statement for July, August and September as applicable; and
- (c) Submitted to the National and relevant Provincial treasury within five (5) days of tabling of the report to council.

Furthermore the Municipal Budget and Reporting Regulations Section 28 stipulates that:

“The monthly budget statement of a municipality must be in a format specified in Schedule C and include all required tables, charts and explanatory information, taking into account any guidelines issued by the Minister in terms of Section 168(1) of the Act”

4. Report for the Quarter ended 31 December 2017

This report is based upon financial and non-financial information as at 31 December 2017 and available at the time of preparation. All variances are calculated against the approved budget and service delivery and budget implementation plan figures. The results for the quarter ended 31 December 2017 are summaries as follows:

4.1 Statement of Financial Performance-Table C4

Revenue

FS191 Setsoto - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - Mid-Year Assessment									
Description	2016/17	Budget Year 2017/18							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Revenue By Source									
Property rates	44,239	43,263	-	5,428	30,170	21,631	8,538	39%	60,340
Property rates - penalties & collection charges	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	62,935	66,147	-	5,198	35,422	33,073	2,348	7%	70,844
Service charges - water revenue	49,379	50,813	-	5,218	28,233	25,407	2,826	11%	56,466
Service charges - sanitation revenue	25,374	23,391	-	2,376	13,633	11,695	1,937	17%	27,265
Service charges - refuse revenue	25,367	27,365	-	3,026	17,310	13,682	3,627	27%	34,619
Service charges - other	252	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1,902	749	-	92	578	374	204	54%	1,157
Interest earned - external investments	1,973	1,860	-	137	1,132	930	201	22%	2,263
Interest earned - outstanding debtors	19,525	25,630	-	2,402	13,539	12,815	724	6%	27,078
Dividends received	40	40	-	-	51	40	11	28%	102
Fines	2,463	364	-	-	141	182	(41)	-22%	283
Licences and permits	39	31	-	6	119	15	103	666%	237
Agency services	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	170,002	163,645	-	51,201	120,034	120,034	-	-	163,645
Other revenue	5,684	5,669	-	101	1,655	2,834	(1,179)	-42%	3,310
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)	409,174	408,967	-	75,186	262,015	242,715	19,301	8%	447,608

The Statement of Financial Performance in Annexure A is prepared on similar basis to the prescribed budget format, detailing revenue by source, excluding capital transfers and contributions, and expenditure by type. The actual revenue for the period is 108% (**R 262,015 million**) on the year to date target of **R 242,715 million** and the expenditure for the period is 132% (**R 270,262 million**) on a year to date target of **R 204,718 million** respectively.

The actual performance for the second quarter ended 31 December 2017 (excluding capital transfers and contributions) on operating budget can be summarised as follows:

	Mid-year Year to date Budget	Mid-year Year to date Actual	Variance
Revenue By Source	242,715	262,015	8%
Expenditure By Type	204,718	270,262	32%
Surplus/(Deficit)	37,997	-8,264	

Major Revenue Variances against the budget

- Property rates have a favourable variance of R 8,538 million (39%) for the period due to the effect of Government properties and supplementary valuation roll increased the levying of assessment rate, thus the favourable variance
- Electricity revenue has a favourable variance of R 2,348 million (7%) due to less collection and billed for the period than budgeted;
- Water revenue have a favourable variance of R 2,826 million (11%) for the period due to more properties billed for the period than budgeted as well as the flat rate implementation;
- Sanitation Revenue has a variance of R 1,937 million (17%) for the period due to more properties billed for the period than budgeted;
- Refuse revenue has a favourable variance of R 3,627 million (27%) for the period due to more property billed for the period than budgeted;
- Interest earned-outstanding debtors have a favourable variance of R 724 000 (6%) for the period due to interest charged on outstanding debtors.

Grants and subsidies received on year to date amount to R120,034 million which is regarded as unconditional grant. Conditional grants received will be discussed later in the report.

In light of the above it indicate that the Municipality needs to adjust its revenue budget upwards. This is brought mainly by Property rates and service charges, but it should be noted that the tariffs will not be affected and remain the same, since it is unlawful in terms of the MFMA to revise or increase tariffs during the financial year. Cognisance should be taken that however the revenue increased, the average payment rate of the said services indicates a declining trend, which in effect depicts that the provision for bad debt needs to be increased subsequently.

Rental of facilities should remain the same because some rentals are paid on an annual basis whilst others are only paid as and when required.

Other revenue will be adjusted downwards to be in line with the trend set during the first half of the financial year.

FS191 Setsoto - Table C1 Monthly Budget Statement Summary - Mid-Year Assessment									
Description	2016/17	Budget Year 2017/18							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	44,239	43,263	-	5,428	30,170	21,631	8,538	39%	60,340
Service charges	163,307	167,716	-	15,819	94,597	83,858	10,739	13%	189,194
Investment revenue	1,973	1,860	-	137	1,132	930	201	22%	2,263
Transfers recognised - operational	170,002	163,645	-	51,201	120,034	120,034	-		163,645
Other own revenue	29,652	32,483	-	2,601	16,083	16,262	(178)	-1%	32,167
Total Revenue (excluding capital transfers and contributions)	409,174	408,967	-	75,186	262,015	242,715	19,301	8%	447,608

GRANT	DORA ALLOCATION	YTD RECEIPTS	WITH HOLDING OF FUNDS	OWN CONTRIBUTION	YTD EXPENDITURE	YTD NET BALANCE	% SPENT
UNCONDITIONAL							
Equitable Share	R 157,656,000	R 116,942,000	R -	R -	R 116,942,000	R -	100%
Sub-Total	R 157,656,000	R 116,942,000	R -	R -	R 116,942,000	R -	100%
CONDITIONAL							
MIG	R 47,997,000	R 38,194,000	R -	R -	R 20,948,964	R 17,245,036	55%
RBIG	R 20,000,000	R 15,000,000	R -5,000,000	R -	R 7,590,873	R 7,409,127	76%
WSIG	R 15,000,000	R 12,000,000	R -	R -	R 5,086,691	R 6,913,309	42%
INEG	R 6,000,000	R 6,000,000	R -1,500,000	R -	R 43,913	R 5,956,087	1%
FMG	R 1,700,000	R 1,700,000	R -	R -	R 691,240	R 1,008,760	41%
EPWP	R 1,889,000	R 1,323,000	R -	R -	R 856,495	R 466,505	65%
Sub-Total	R 92,586,000	R 74,217,000	R -6,500,000	R -	R 35,218,175	R 38,532,319	52%
TOTAL	R 250,242,000	R 191,159,000	R -6,500,000	R -	R 152,160,175	R 38,532,319	80%

Grants and subsidies received on year to date amount to R 191,159 million included in that is R 116,942 million of equitable share which is regarded as unconditional grant. Conditional grants received amount to R 74,217 million and 52% of it has been spent to date. National Departments indicate that they will withheld an amount of R 6,500 million of the total allocation.

Expenditure

FS191 Setsoto - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - Mid-Year Assessment									
Description	2016/17	Budget Year 2017/18							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands								%	
Expenditure By Type									
Employee related costs	171,972	182,908	-	14,341	83,322	91,454	(8,131)	-9%	166,645
Remuneration of councillors	11,141	11,062	-	984	5,806	5,531	275	5%	11,612
Debt impairment	61,512	58,014	-	-	-	29,007	(29,007)	-100%	58,014
Depreciation & asset impairment	12,288	12,490	-	111,736	111,736	6,245	105,491	1689%	12,490
Finance charges	2,057	8,511	-	351	1,070	4,256	(3,186)	-75%	2,140
Bulk purchases	73,179	64,448	-	3,995	28,452	32,224	(3,772)	-12%	56,904
Other materials	-	-	-	-	-	-	-	-	-
Contracted services	21,676	18,392	-	1,321	10,653	9,196	1,457	16%	21,306
Transfers and grants	7,446	894	-	2,626	10,499	447	10,053	2250%	20,999
Other expenditure	45,617	52,716	-	1,430	18,723	26,358	(7,635)	-29%	37,445
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-
Total Expenditure	406,887	409,436	-	136,784	270,262	204,718	65,544	32%	387,556

Major Expenditure Variances against the budget

- Employee related costs have a variance of R 8,131 million (-9%) for the period due to less expenditure on salaries for the period than budgeted;
- Councillors remuneration have a variance of R 275,000 (5%) for the period due to over spending on councillor remuneration for the period than budgeted;
- Debt impairment will be calculated during the year-end process and finalisation of the AFS.
- Depreciation will also be calculated on a half yearly basis;

- Finance Charges have a favorable variance of R 3,186 million (-75%) for the period due to low cash balances and creditors not paid on time and interest charged on outstanding creditors amount for the period than budgeted;
- Bulk purchases have a favourable variance of R 3,772 million (-12%) for the period due to savings on bulk purchases on electricity for the period than budgeted;
- Contracted services have a unfavourable variance of R 1,457 million (16%) for the period due to overspending of certain votes for the period than budgeted;
- Transfers and grants have a unfavourable variance of R 10,053 million (2250%) for the period as we still in the 2nd quarter of the year and more expenditure will incur during the year;
- Other expenditure have a favourable variance of R 7,635 million (-29%) for the period due to strict control measure that was put in place on spending on non-essential services for the period than budgeted.

Based on above the total operating expenditure budget needs to be adjusted downwards drastically in order to meet the expected cash funded revenue budget.

Since the municipality has adopted the guidelines provided in National Treasury Circular 58 when budgeting for depreciation and the Auditor General of South Africa interpretation of the said circular it forces the Municipality to budget for an acceptable deficit. This anticipated deficit will be funded from the accumulated surplus account.

Although employee related costs indicates an underspending of 9% cognisance should be taken that the provision for leave pay-outs, long service bonuses and medical contributions has not been taken into account and are only accounted for at year end. The employee costs need to be managed properly as it is currently at 37% of the total income which is higher than the norm.

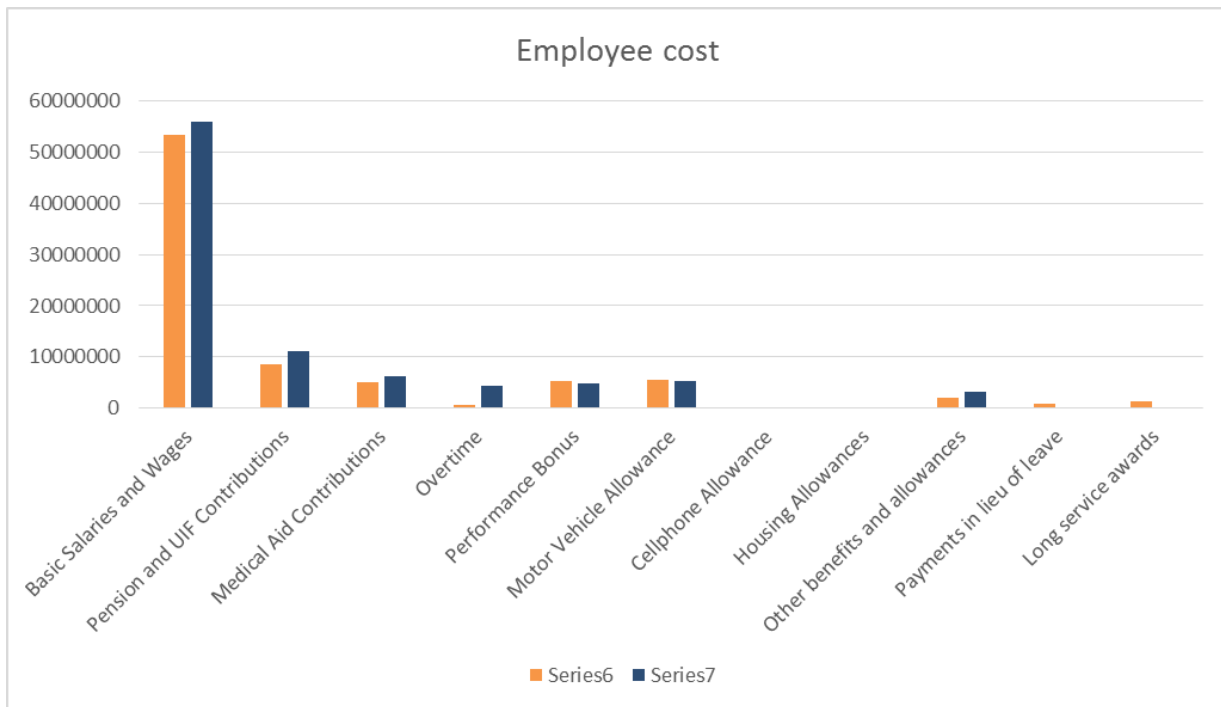
Debt impairment are only taken into account at year end however with the increase of revenue budget it also need to be increased accordingly to accommodate the non-payment of services.

Finance charges and bulk purchases will remain the same as expenditure is anticipated to be spend as predicted with the original budget.

Contracted services indicate a higher variance than originally budgeted for and thus will subsequently not be increased to ensure that measures are in place to limit the expenditure.

FS191 Setsoto - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - Mid-Year Assessment

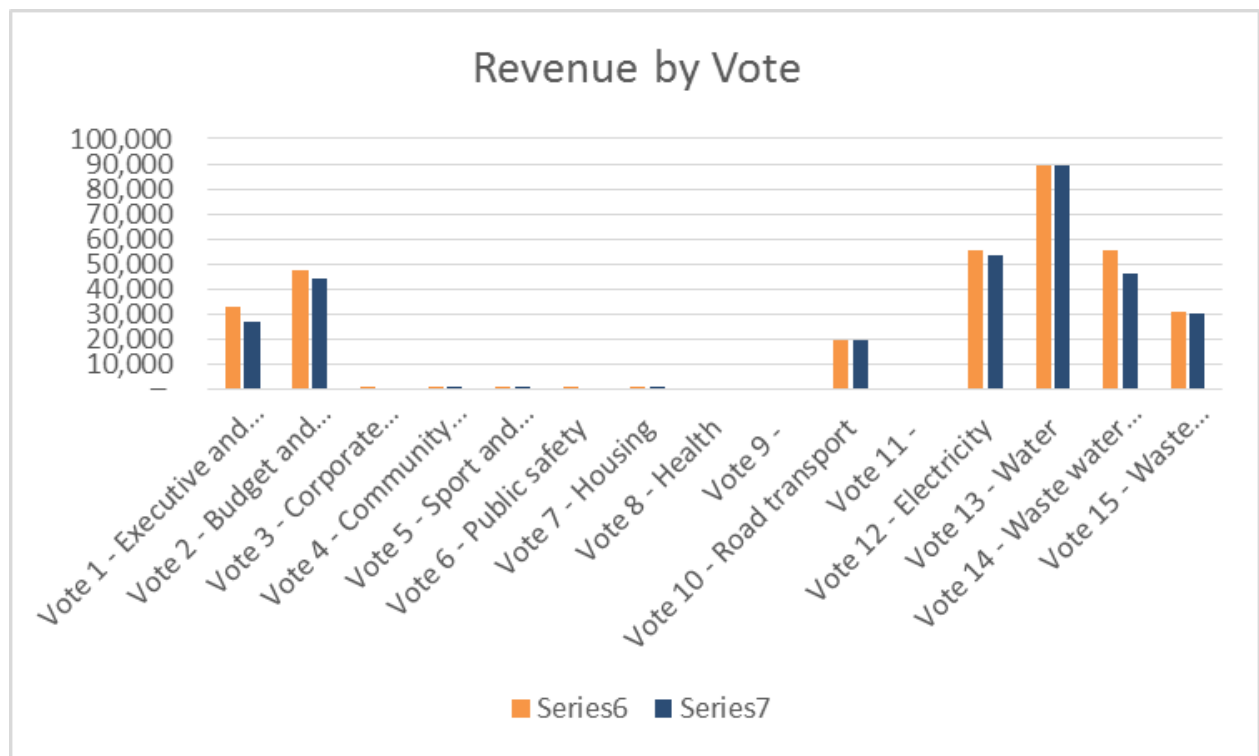
Summary of Employee remuneration	2016/17	Budget Year 2017/18							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands								%	
Other Municipal Staff									
Basic Salaries and Wages	125,807	117,007		8,370	53,221	55,810	(2,589)	-5%	106,442
Pension and UIF Contributions	13,505	20,161		431	8,586	11,081	(2,495)	-23%	17,172
Medical Aid Contributions	11,458	11,444		663	4,976	6,222	(1,246)	-20%	9,952
Overtime	1,121	8,665		126	757	4,333	(3,576)	-83%	1,514
Performance Bonus	9,196	8,159		1,880	5,281	4,773	508	11%	10,562
Motor Vehicle Allowance	9,512	10,759		924	5,542	5,379	162	3%	11,083
Cellphone Allowance	424	579		51	303	290	14	5%	607
Housing Allowances	505	498		44	263	249	14	6%	527
Other benefits and allowances	-	5,498		1,474	2,122	3,249	(1,127)	-35%	4,245
Payments in lieu of leave	50	99		156	933	50	884	1780%	1,867
Long service awards	393	38		223	1,338	19	1,318	6923%	2,675
Post-retirement benefit obligations	-	-		-	-	-	-	-	-
Sub Total - Other Municipal Staff	171,972	182,908	-	14,341	83,322	91,454	(8,131)	-9%	166,645
% increase		6.4%							-3.1%
Total Parent Municipality	183,112	193,970	-	15,325	89,129	96,985	(7,856)	-8%	178,257



Revenue and Expenditure by municipal vote

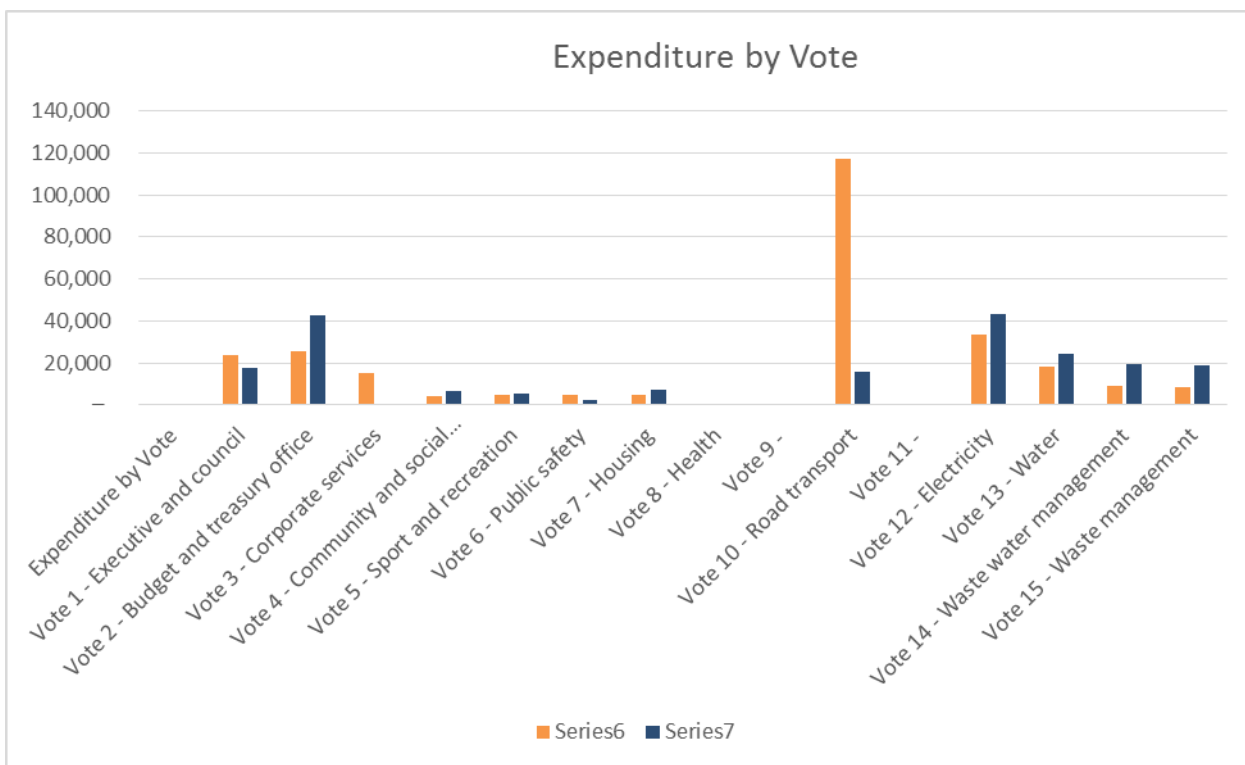
FS191 Setsoto - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - Mid-Year

Vote Description	2016/17	Budget Year 2017/18							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Revenue by Vote									
Vote 1 - Executive and council	17,687	43,886	-	14,383	32,900	26,943	5,957	22.1%	47,201
Vote 2 - Budget and treasury office	76,155	67,612	-	8,004	47,427	43,806	3,621	8.3%	79,820
Vote 3 - Corporate services	1,982	-	-	87	959	-	959	#DIV/0!	1,919
Vote 4 - Community and social services	1,309	705	-	57	373	352	21	5.9%	646
Vote 5 - Sport and recreation	37	58	-	0	90	29	61	209.7%	110
Vote 6 - Public safety	2,503	-	-	-	199	-	199	#DIV/0!	55
Vote 7 - Housing	794	487	-	0	21	244	(223)	-91.4%	487
Vote 8 - Health	-	-	-	-	-	-	-	-	-
Vote 9 -	-	-	-	-	-	-	-	-	-
Vote 10 - Road transport	18,456	29,550	-	8,078	19,795	19,775	20	0.1%	34,589
Vote 11 -	-	-	-	-	-	-	-	-	-
Vote 12 - Electricity	91,259	86,236	-	11,252	55,243	53,144	2,099	3.9%	92,486
Vote 13 - Water	221,787	179,101	-	29,165	89,536	89,551	(14)	0.0%	179,072
Vote 14 - Waste water management	34,819	82,440	-	10,952	55,532	46,220	9,311	20.1%	87,163
Vote 15 - Waste management	45,785	54,131	-	9,080	31,133	30,271	862	2.8%	59,265
Total Revenue by Vote	512,570	544,208	-	91,059	333,209	310,335	22,873	7.4%	582,815



FS191 Setsoto - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - Mid-Year

Vote Description	2016/17	Budget Year 2017/18							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Expenditure by Vote									
Vote 1 - Executive and council	21,218	42,353	-	3,603	23,725	17,442	6,283	36.0%	42,353
Vote 2 - Budget and treasury office	23,148	58,390	-	4,953	25,426	42,667	(17,241)	-40.4%	58,390
Vote 3 - Corporate services	13,620	34,685	-	3,590	15,428	-	15,428	#DIV/0!	34,685
Vote 4 - Community and social services	41,136	5,457	-	1,218	4,397	2,520	1,876	74.5%	5,457
Vote 5 - Sport and recreation	-	10,757	-	955	5,000	5,310	(311)	-5.9%	10,757
Vote 6 - Public safety	5,968	14,466	-	111	4,983	2,688	2,295	85.4%	14,466
Vote 7 - Housing	-	14,869	-	2,146	4,968	7,435	(2,467)	-33.2%	14,869
Vote 8 - Health	522	-	-	-	-	-	-	-	-
Vote 9 -	-	-	-	-	-	-	-	-	-
Vote 10 - Road transport	27,433	35,902	-	107,345	117,163	20,113	97,051	482.5%	35,902
Vote 11 -	-	-	-	-	-	-	-	-	-
Vote 12 - Electricity	-	87,100	-	5,088	33,519	43,550	(10,031)	-23.0%	87,100
Vote 13 - Water	-	48,231	-	4,859	18,127	24,116	(5,988)	-24.8%	48,231
Vote 14 - Waste water management	-	39,411	-	1,675	8,832	19,705	(10,874)	-55.2%	39,411
Vote 15 - Waste management	-	38,344	-	1,239	8,696	19,172	(10,476)	-54.6%	38,344
Total Expenditure by Vote	133,046	429,966	-	136,784	270,262	204,718	65,544	32.0%	429,966



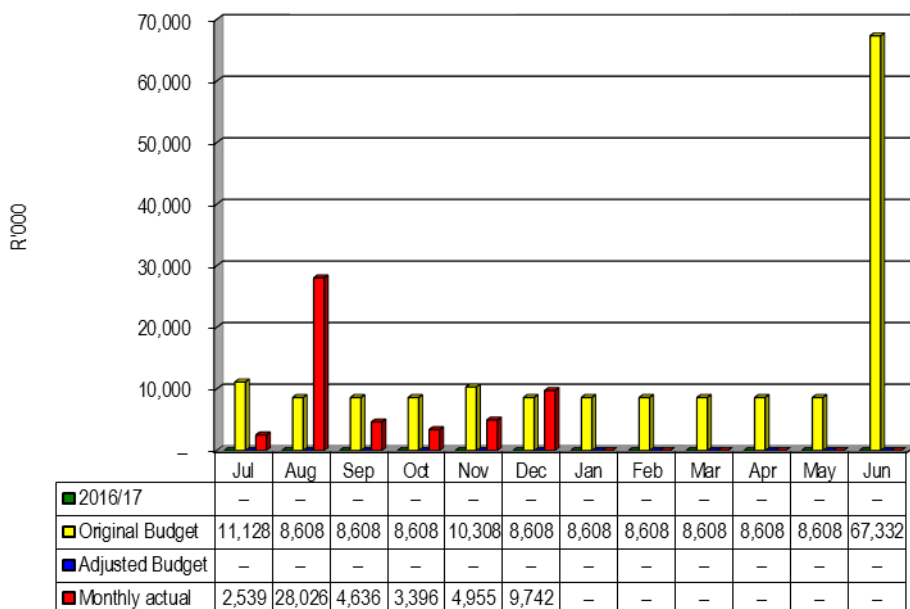
5. Capital Expenditure-Table C5

The municipality's capital budget is financed through borrowings amounting to R 31 million, which was taken up during the year and grants and subsidies amounting to R 41,994 million

FS191 Setsoto - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding) - Mid-Year Assessment

Vote Description	2016/17	Budget Year 2017/18							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Capital Expenditure - Standard Classification									
Governance and administration	11,150	27,000	-	-	25,034	27,000	(1,966)	-7%	27,000
Executive and council	1,500	-	-	-	-	-	-	-	-
Budget and treasury office	9,595	27,000	-	-	25,034	27,000	(1,966)	-7%	27,000
Corporate services	55	-	-	-	-	-	-	-	-
Community and public safety	5,629	5,700	-	-	475	4,850	(4,375)	-90%	5,700
Community and social services	-	4,000	-	-	-	4,000	(4,000)	-100%	4,000
Sport and recreation	5,629	1,700	-	-	475	850	(375)	-44%	1,700
Public safety	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-
Economic and environmental services	7,424	31,581	-	1,673	9,654	15,791	(6,136)	-39%	31,581
Planning and development	-	-	-	-	-	-	-	-	-
Road transport	7,424	31,581	-	1,673	9,654	15,791	(6,136)	-39%	31,581
Environmental protection	-	-	-	-	-	-	-	-	-
Trading services	64,780	101,960	-	8,069	18,131	50,980	(32,849)	-64%	101,960
Electricity	5,200	6,000	-	-	44	3,000	(2,956)	-99%	6,000
Water	32,716	42,716	-	7,880	11,064	21,358	(10,294)	-48%	42,716
Waste water management	13,734	53,244	-	189	7,023	26,622	(19,599)	-74%	53,244
Waste management	13,130	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Standard Classification	88,983	166,241	-	9,742	53,294	98,621	(45,327)	-46%	166,241

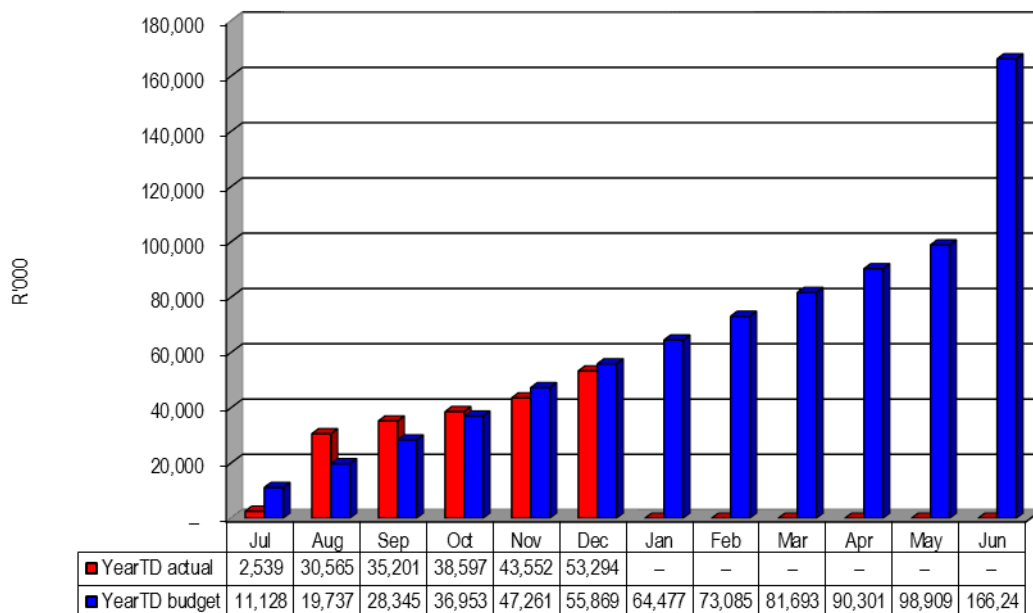
Chart C1 2017/18 Capital Expenditure Monthly Trend: actual v target



FS191 Setsoto - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding) - Mid-Year

Vote Description	2016/17	Budget Year 2017/18							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Single Year expenditure appropriation									
Vote 1 - Executive and council	-	-	-	-	-	-	-	-	-
Vote 2 - Budget and treasury office	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate services	9,500	-	-	-	-	-	-	-	-
Vote 4 - Community and social services	-	4,000	-	-	-	4,000	(4,000)	-100%	4,000
Vote 5 - Sport and recreation	7,049	1,700	-	-	475	850	(375)	-44%	1,700
Vote 6 - Public safety	-	-	-	-	-	-	-	-	-
Vote 7 - Housing	-	-	-	-	-	-	-	-	-
Vote 8 - Health	-	-	-	-	-	-	-	-	-
Vote 9 -	-	-	-	-	-	-	-	-	-
Vote 10 - Road transport	7,424	58,581	-	1,673	34,688	42,791	(8,102)	-19%	58,581
Vote 11 -	-	-	-	-	-	-	-	-	-
Vote 12 - Electricity	6,000	6,000	-	-	44	3,000	(2,956)	-99%	6,000
Vote 13 - Water	30,716	42,716	-	7,880	11,064	21,358	(10,294)	-48%	42,716
Vote 14 - Waste water management	13,734	53,244	-	189	7,023	26,622	(19,599)	-74%	53,244
Vote 15 - Waste management	14,630	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	89,052	166,241	-	9,742	53,294	98,621	(45,327)	-46%	166,241
Total Capital Expenditure	89,052	166,241	-	9,742	53,294	98,621	(45,327)	-46%	166,241

Chart C2 2017/18 Capital Expenditure: YTD actual v YTD target



6. Cash Flow Statement-Table C7

FS191 Setsoto - Table C7 Monthly Budget Statement - Cash Flow - Mid-Year Assessment

Description	2016/17	Budget Year 2017/18							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
CASH FLOW FROM OPERATING ACTIVITIES									
Receipts									
Ratepayers and other	154,360	175,521	-	8,348	61,505	87,760	(26,255)	-30%	123,010
Government - operating	179,563	163,645	-	51,201	120,034	120,034	-		163,645
Government - capital	81,807	117,597	-	15,873	71,194	71,194	-		117,597
Interest	3,613	22,365	-	137	1,132	11,182	(10,051)	-90%	2,263
Dividends	40	40	-	-	51	40	11	28%	51
Payments									
Suppliers and employees	(336,238)	(326,965)	-	(22,071)	(197,534)	(163,483)	34,052	-21%	(395,069)
Finance charges	(2,057)	(8,511)	-	(424)	(1,143)	(4,256)	(3,113)	73%	(2,286)
Transfers and Grants	(7,446)	(894)	-	(2,626)	(21,381)	(447)	20,934	-4685%	(42,762)
NET CASH FROM/(USED) OPERATING ACTIVITIES	73,642	142,797	-	50,438	33,857	122,025	88,168	72%	(33,551)
CASH FLOWS FROM INVESTING ACTIVITIES									
Receipts									
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors	-	-	-	-	-	-	-	-	-
Decrease (increase) other non-current receivables	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	(1,265)	-	-	-	-	-	-	(1,265)
Payments									
Capital assets	(88,982)	(166,241)	-	(9,742)	(28,216)	(83,121)	(54,905)	66%	(31,397)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(88,982)	(167,506)	-	(9,742)	(28,216)	(83,121)	(54,905)	66%	(31,662)
CASH FLOWS FROM FINANCING ACTIVITIES									
Receipts									
Short term loans	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	31,000	-	-	25,034	31,000	(5,966)	-19%	25,034
Increase (decrease) in consumer deposits	-	5	-	-	(5)	-	(5)	#DIV/0!	5
Payments									
Repayment of borrowing	(2,871)	(2,500)	-	(466)	(1,478)	(1,250)	228	-18%	(2,956)
NET CASH FROM/(USED) FINANCING ACTIVITIES	(2,871)	28,505	-	(466)	23,551	29,750	6,199	21%	22,083
NET INCREASE/ (DECREASE) IN CASH HELD	(18,212)	3,796	-	40,230	29,192	68,654			(43,131)
Cash/cash equivalents at beginning:	3,702	(14,510)	-		2,098	(14,510)			2,098
Cash/cash equivalents at month/year end:	(14,510)	(10,714)	-		31,289	54,145			(41,033)

It is anticipated that the Municipality will face very serious cash flow shortfall closer to the end of the financial year and will not be able to meet its financial obligations. It is suggested that serious cost containment measures be drastically implemented to mitigate the situation.

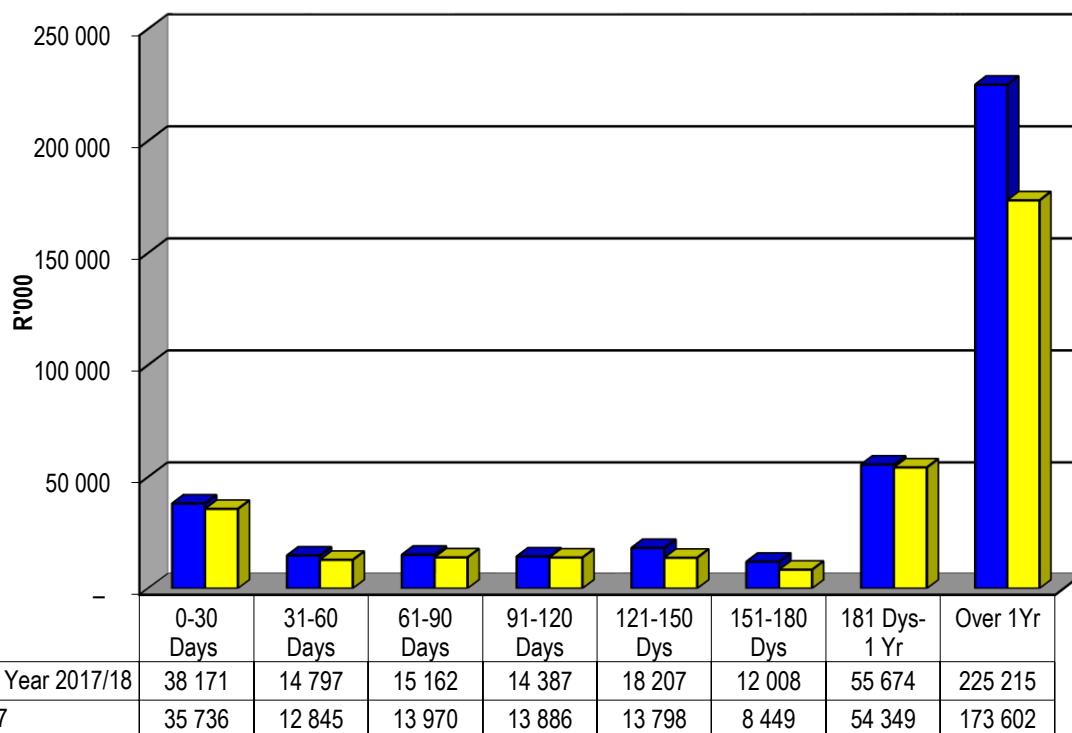
7. Outstanding Debtors Report-Table SC3

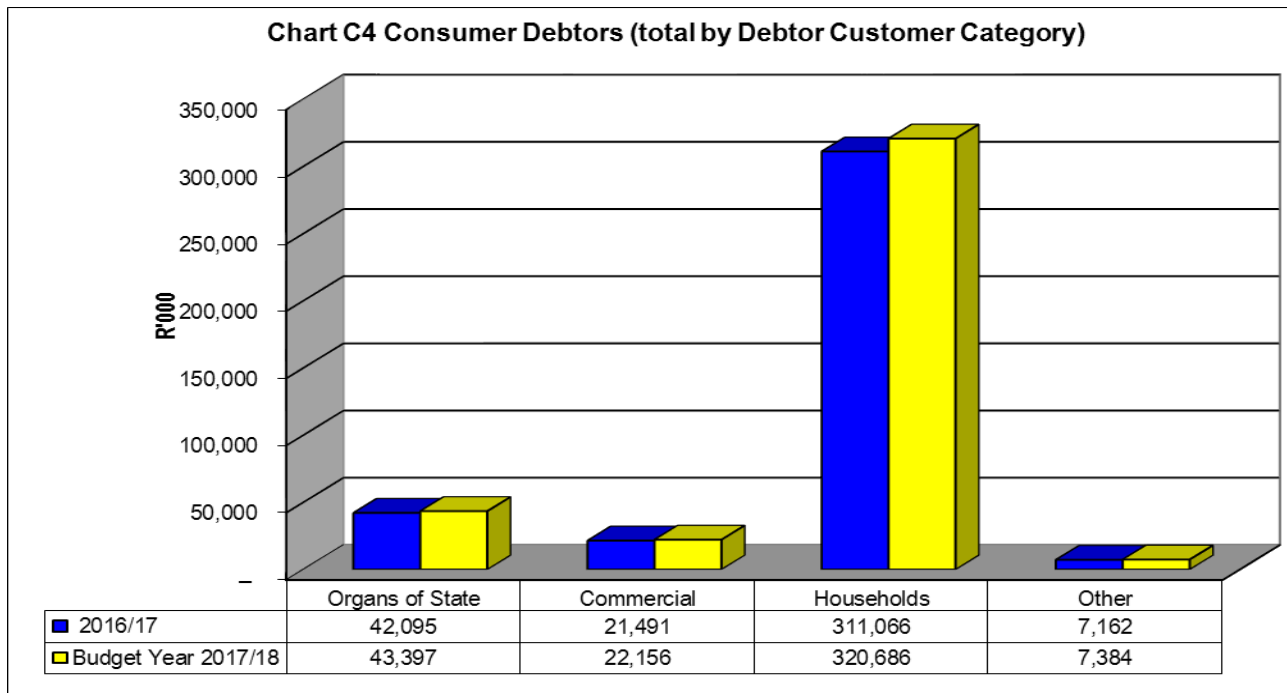
The debtors report is prepared on the basis of the format required to be lodged electronically with National Treasury. This format provides an extended age analysis, as well as an aged analysis by debtor type. The debtors balance as at 31 December 2017 is R 325,492 million.

FS191 Setsoto - Supporting Table SC3 Monthly Budget Statement - aged debtors - Mid-Year Assessment

Description	Budget Year 2017/18									
	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days
R thousands										
Debtors Age Analysis By Income Source										
Trade and Other Receivables from Exchange Transactions - Water	8,189	3,427	3,657	3,380	3,393	2,812	12,893	56,510	94,261	78,989
Trade and Other Receivables from Exchange Transactions - Electricity	7,373	1,810	1,513	1,469	1,322	734	2,625	10,315	27,161	16,465
Receivables from Non-exchange Transactions - Property Rates	6,649	2,747	2,697	2,652	6,761	2,494	11,955	36,317	72,271	60,178
Receivables from Exchange Transactions - Waste Water Management	3,737	1,687	1,627	1,610	1,580	1,195	5,860	25,823	43,120	36,069
Receivables from Exchange Transactions - Waste Management	4,768	2,176	2,145	2,131	2,110	1,640	8,099	30,660	53,729	44,640
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	4,683	2,264	2,165	2,078	1,988	1,907	9,767	50,455	75,307	66,195
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	-	-	-	-	-	-	-	-	-	-
Other	2,774	686	1,358	1,067	1,053	1,226	4,475	15,135	27,773	22,956
Total By Income Source	38,171	14,797	15,162	14,387	18,207	12,008	55,674	225,215	393,623	325,492
Debtors Age Analysis By Customer Group										
Organs of State	5,218	2,111	2,489	2,487	2,253	1,988	9,027	17,822	43,397	33,577
Commercial	3,782	924	810	783	3,068	591	3,092	9,107	22,156	16,640
Households	28,517	11,608	11,527	10,861	12,638	8,882	42,531	194,123	320,686	269,035
Other	654	154	336	257	248	547	1,024	4,163	7,384	6,240
Total By Customer Group	38,171	14,797	15,162	14,387	18,207	12,008	55,674	225,215	393,623	325,492

Chart C3 Aged Consumer Debtors Analysis



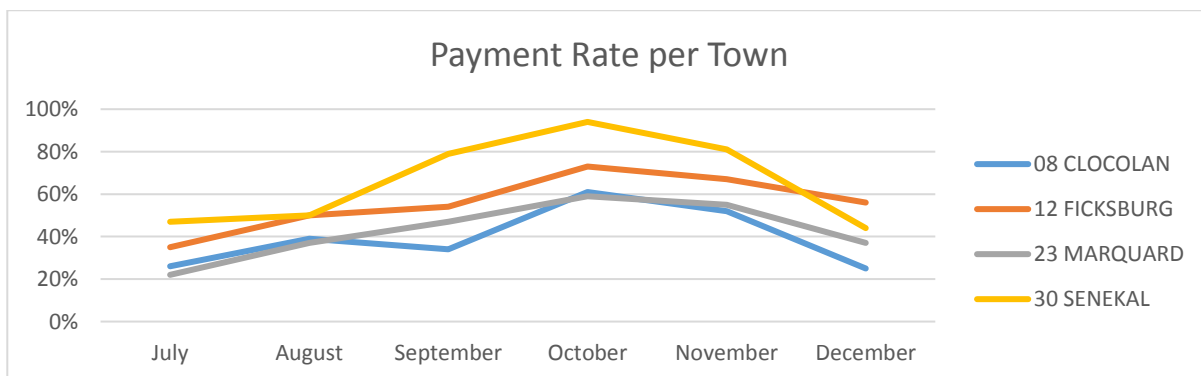


7.1 Debtors Collection Rate

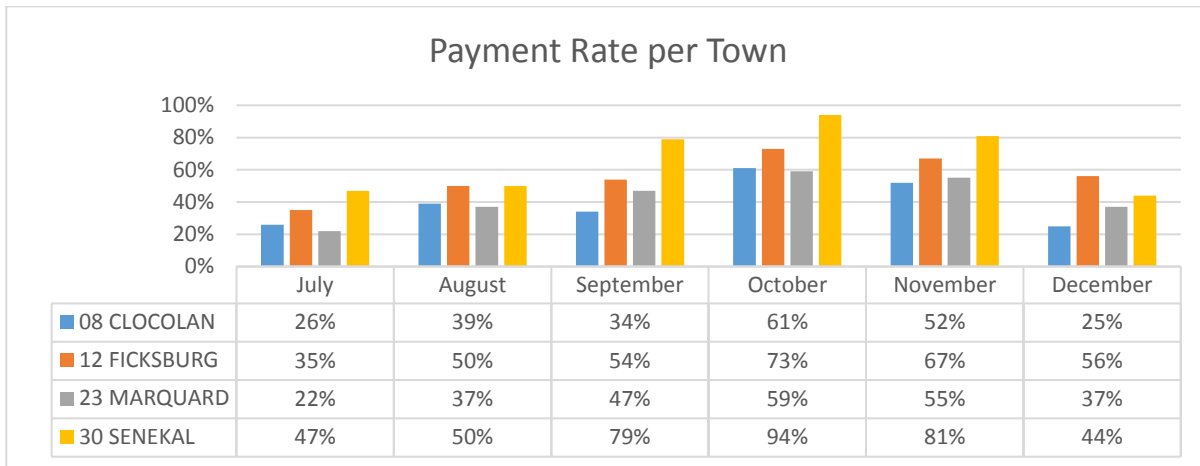
Period	Total Settlements	Total Movement	Billing	Credit Notes	Debit Notes	Other Adjustments	Payment Rate
July	- 8,339,052.48	23,566,212.26	25,905,200.69	- 5,802,359.77	4,841,381.35	- 1,378,010.01	35%
August	- 11,032,561.22	22,381,497.60	25,156,283.80	- 668,805.24	208,444.79	- 2,314,425.75	49%
September	- 10,768,255.83	19,375,042.56	24,688,979.74	- 812,284.58	207,748.51	- 4,709,401.11	56%
October	- 14,080,971.56	18,108,727.75	23,157,694.87	- 166,642.57	46,990.32	- 4,929,314.87	78%
November	- 12,594,964.07	18,108,727.75	23,157,694.87	- 166,642.57	46,990.32	- 4,929,314.87	70%
December	- 8,347,504.95	17,695,927.11	22,429,593.09	- 384,246.76	28,780.43	- 4,378,199.65	47%
Total	- 65,163,310.11	119,236,135.03	144,495,447.06	- 8,000,981.49	5,380,335.72	- 22,638,666.26	55%

The payment rate is calculated by dividing the total settlements by the sum of total levies and total adjustment. The average payment rate is 55% which is a 9% increase compared to the previous financial quarter. Although there is an improvement on the payment rate greater efforts and strict mechanisms still need to be implemented to improve the collection rate. Whenever the payment rate increases drastically it was due to the collection of outstanding government debt.

7.2 Payment Rate Graph



The payment rate need to be improved and it is calculated by dividing the total settlement with total movements. Strict collection methods need to be implemented in towns which has payment rates that are lower than 50%.



7.3 Payment Rate by Town

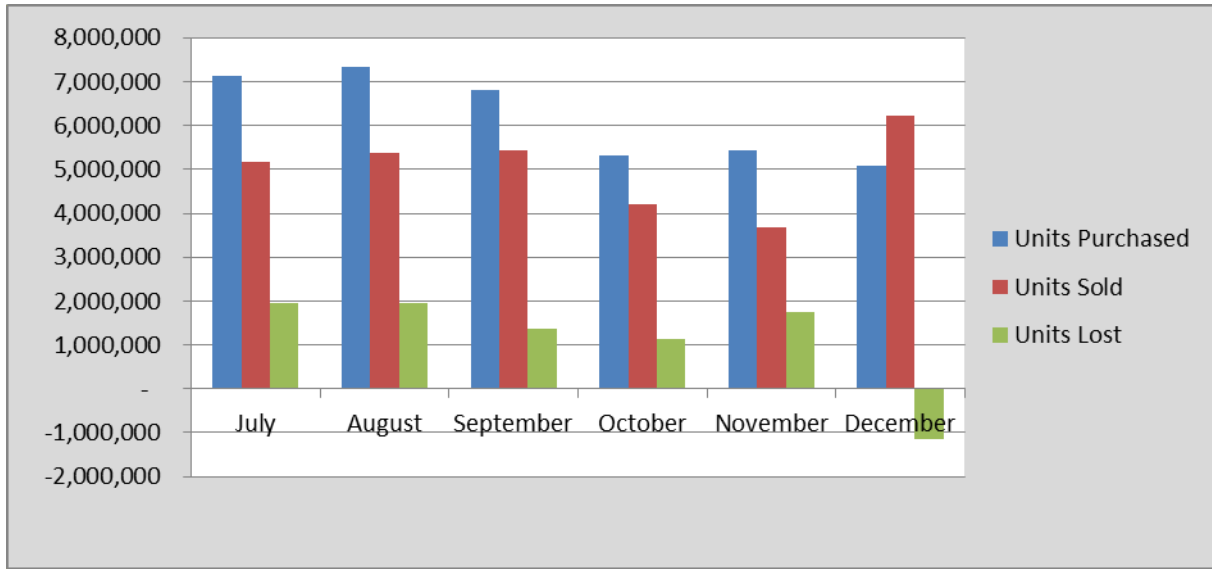
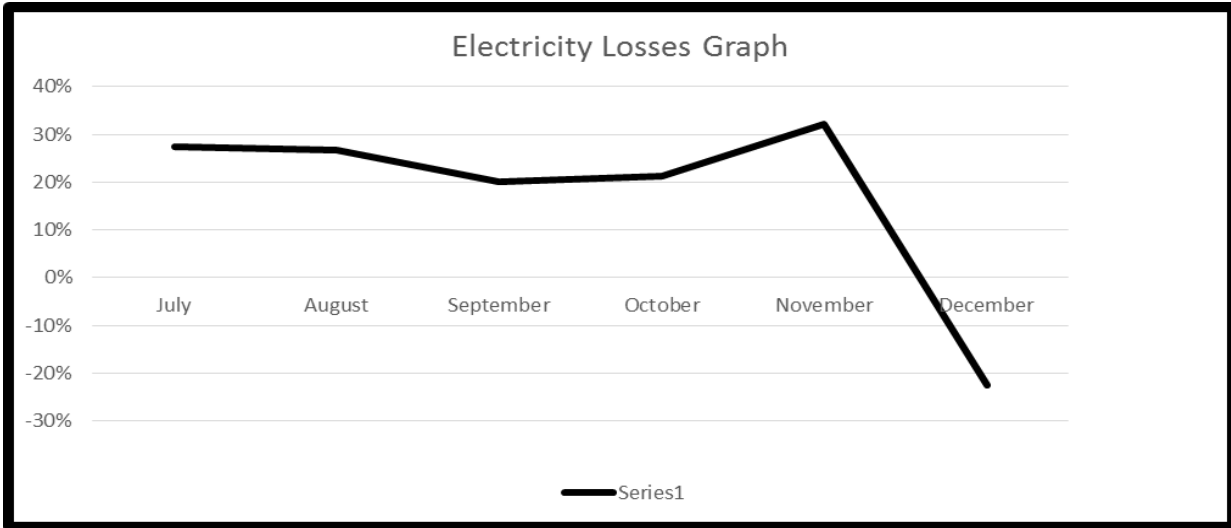
Town	July	August	September	October	November	December
08 CLOCOLAN	26%	39%	34%	61%	52%	25%
12 FICKSBURG	35%	50%	54%	73%	67%	56%
23 MARQUARD	22%	37%	47%	59%	55%	37%
30 SENEKAL	47%	50%	79%	94%	81%	44%

The payment rate is calculated by dividing the total settlements by the sum of total levies and total adjustment. The average payment rate up to the end of this quarter is 55%. Greater efforts and strict mechanisms still need to be implemented to improve the average collection rate.

7.4 Electricity losses

ELECTRICITY				
Period	Units Purchased	Units Sold	Units Lost	% Losses
July	7,132,210	5,183,436	1,948,774	27%
August	7,331,371	5,373,663	1,957,708	27%
September	6,805,338	5,438,444	1,366,894	20%
October	5,319,206	4,192,925	1,126,281	21%
November	5,435,132	3,694,587	1,740,545	32%
December	5,084,544	6,232,226	-1,147,682	-23%
Total	37,107,801	30,115,281	6,992,520	19%

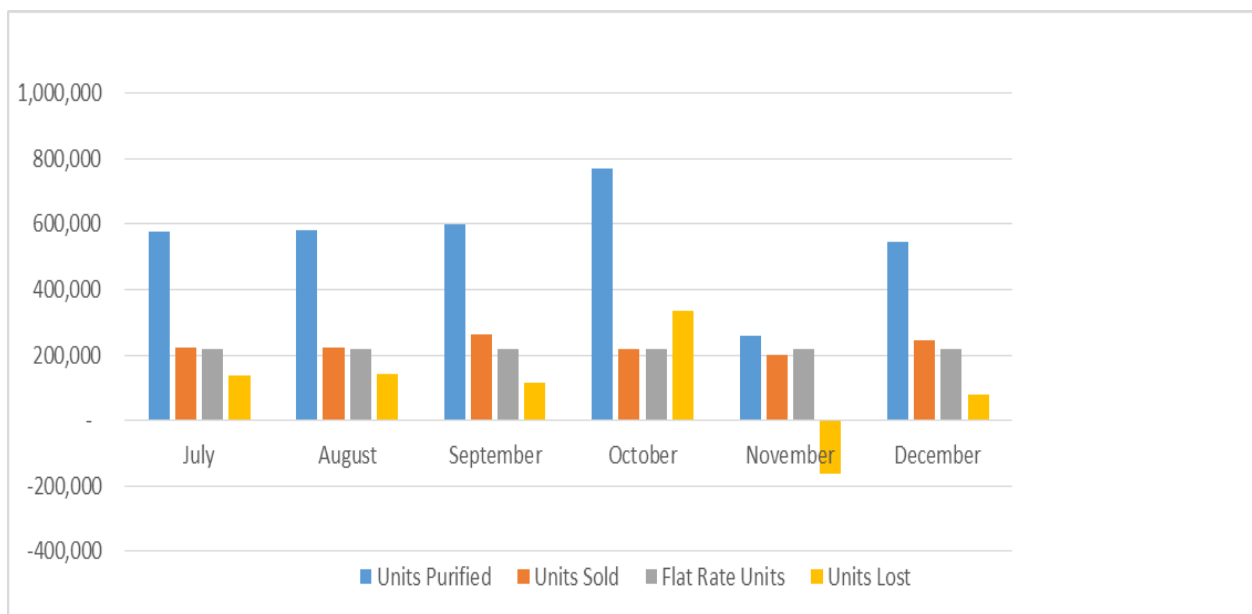
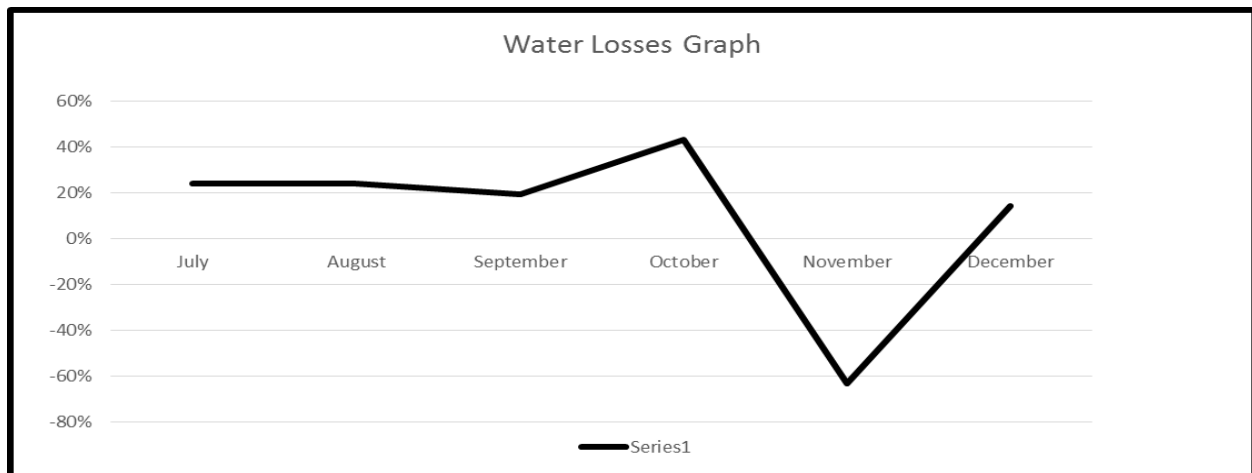
Percentage electricity losses account to an average of **19%** for year to date.



7.5 Water Losses

WATER					
Period	Units Purified	Units Sold	Flat Rate Units	Units Lost	% Losses
July	579,182	222,344	218,682	138,156	24%
August	583,830	224,208	218,673	140,949	24%
September	598,729	263,730	218,664	116,335	19%
October	770,590	218,751	218,673	333,166	43%
November	256,850	200,529	218,709	-162,388	-63%
December	543,640	246,967	218,637	78,036	14%
Total	3,332,821	1,376,529	1,312,038	644,254	19%

Percentage water losses account to an average of 19% for year to date and this include units consumed in township with a flat rate because meters are not read.



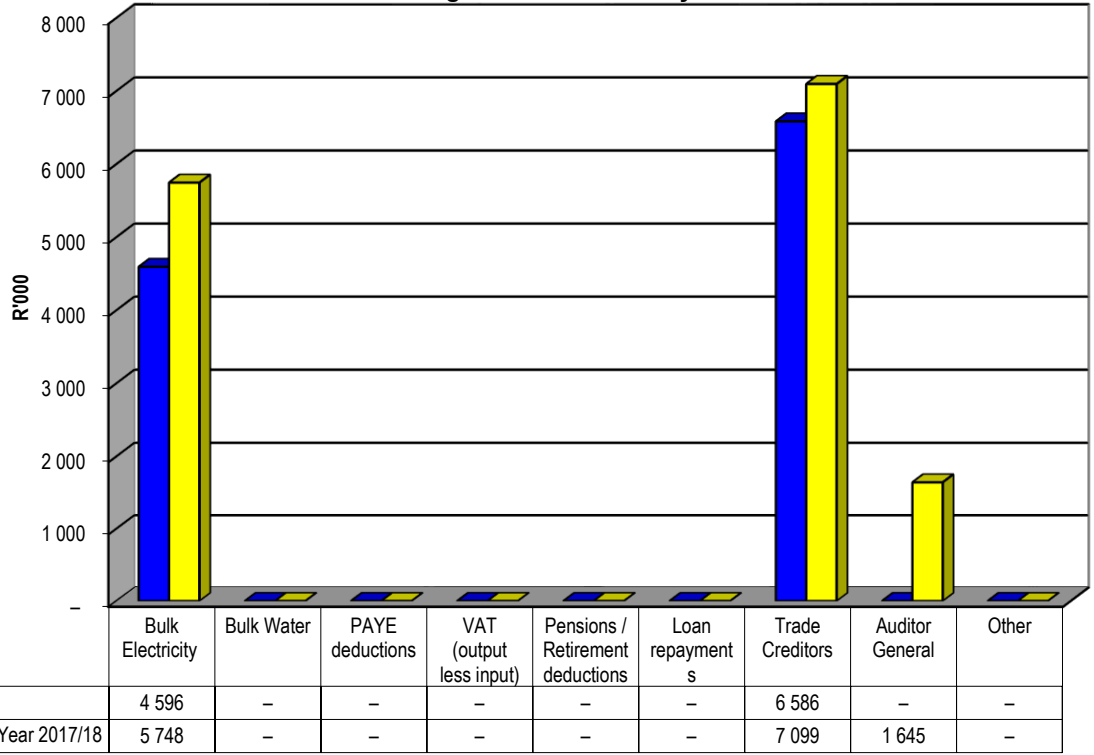
8. Outstanding Creditors Report-Table SC4

Below is the outstanding creditors per age amounting to R 14,492 million. The biggest single contributor to the outstanding amount relates to the purchasing of bulk electricity. The necessary arrangements has been made with the effected creditors related to the delayed payment of services.

FS191 Setsoto - Supporting Table SC4 Monthly Budget Statement - aged creditors - Mid-Year Assessment

Description	NT Code	Budget Year 2017/18								Total
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	
Creditors Age Analysis By Customer Type										
Bulk Electricity	0100	4,767	981	-	-	-	-	-	-	5,748
Bulk Water	0200	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	1,068	635	33	1,516	3,847	-	-	-	7,099
Auditor General	0800	-	1,645	-	-	-	-	-	-	1,645
Other	0900	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	5,835	3,260	33	1,516	3,847	-	-	-	14,492

Chart C5 Aged Creditors Analysis



FS191 Setsoto - Supporting Table SC2 Monthly Budget Statement - performance indicators - Mid-Year Assessment

Description of financial indicator	Basis of calculation	2016/17	Budget Year 2017/18			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
Borrowing Management						
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure	-0.1%	5.1%	0.0%	0.4%	3.2%
Borrowed funding of 'ow n' capital expenditure	Borrowings/Capital expenditure ex cl. transfers and grants	0.0%	18.6%	0.0%	0.0%	18.6%
Safety of Capital						
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves	1.3%	0.5%	0.0%	0.8%	0.5%
Gearing	Long Term Borrowing/ Funds & Reserves	0.0%	0.0%	0.0%	0.0%	0.0%
Liquidity						
Current Ratio	Current assets/current liabilities	809.0%	1378.3%	0.0%	431.4%	1378.3%
Liquidity Ratio	Monetary Assets/Current Liabilities	-31.7%	0.0%	0.0%	31.6%	0.0%
Revenue Management						
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing					
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	82.6%	66.1%	0.0%	152.8%	60.4%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old	0.0%	0.0%	0.0%	0.0%	0.0%
Creditors Management						
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))					
Funding of Provisions						
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions					
Other Indicators						
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	11.0%	10.0%		19.0%	10.0%
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	4.0%	9.0%		19.0%	5.0%
Employee costs	Employee costs/Total Revenue - capital revenue	45.8%	44.7%	0.0%	31.8%	37.2%
Repairs & Maintenance	R&M/Total Revenue - capital revenue	0.0%	0.0%	0.0%	0.0%	0.0%
Interest & Depreciation	I&D/Total Revenue - capital revenue	51.9%	5.1%	0.0%	0.4%	4.5%
IDP regulation financial viability indicators						
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year	87.0%	87.0%		132.0%	
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	244.0%	244.0%		302.0%	
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	341.4%	341.4%		25.0%	

9. Borrowings

Institution	Average Interest rate	Loan number	Maturity date	Balance 2017-12-01	Capitalised / Received during the period	Interest for the period	Redeemed / written off during the period	Balance 2017-12-31
LONG-TERM LOANS								
DBSA	16.75%	301	2020-06-30	999,389.32	0.00	84,386.79	134,433.01	864,956.31
DBSA	11.36%	525	2024-12-31	4,667,209.88	0.00	267,276.40	203,583.93	4,463,625.95
Total Long-term loans				5,666,599.20	0.00	351,663.19	338,016.94	5,328,582.26

Loan Acc. No.	Institution	Average Interest rate	Loan number	Maturity date	Balance 2017-12-01	Capitalised / Received during the period	Interest for the period	Redeemed / written off during the period	Balance 2017-11-30
89515381	ABSA	10.00%		2022-06-01	841,615.88	0.00	6,917.39	12,220.04	829,395.84
89514989	ABSA	10.00%		2022-06-01	607,764.65	0.00	4,995.33	8,824.58	598,940.07
89515861	ABSA	10.00%		2022-06-01	469,740.69	0.00	3,860.88	6,820.51	462,920.18
89516256	ABSA	10.00%		2022-06-01	1,264,857.22	0.00	10,396.09	18,365.39	1,246,491.83
89516272	ABSA	10.00%		2022-06-01	1,264,857.22	0.00	10,396.09	18,365.39	1,246,491.83
89645110	ABSA	10.00%		2022-07-01	2,268,040.31	0.00	18,641.43	32,204.84	2,235,835.47
89644009	ABSA	10.00%		2022-07-01	1,028,860.31	0.00	8,456.39	14,609.22	1,014,251.09
89644076	ABSA	10.00%		2022-07-01	1,028,860.31	0.00	8,456.39	14,609.22	1,014,251.09
89516795	ABSA	10.00%		2022-06-01	57,734.90	0.00	474.53	838.30	56,896.60
89516779	ABSA	10.00%		2022-06-01	57,734.90	0.00	474.53	838.30	56,896.60
TOTAL FINANCE LEASE					8,890,066.39	0.00	73,069.05	127,695.79	8,762,370.60

Loan Acc. No.	Institution	Average Interest rate	Loan number	Maturity date	Balance 2017-11-01	Capitalised / Received during the period	Interest for the period	Redeemed / written off during the period	Balance 2017-12-31
85264693609	WESBANK	12.25%		2022-08-01	4,261,834.86	0.00	44,344.92	0.00	4,306,179.78
85264694308	WESBANK	12.25%		2022-08-01	4,261,834.86	0.00	44,344.92	0.00	4,261,834.86
85265374058	WESBANK	12.25%		2022-09-01	1,269,254.08	0.00	13,206.75	0.00	1,269,254.08
85265478490	WESBANK	12.25%		2022-09-01	1,269,254.08	0.00	13,206.75	0.00	1,269,254.08
85266283448	WESBANK	12.25%		2022-09-01	1,595,020.51	0.00	16,596.39	0.00	1,595,020.51
85266284159	WESBANK	12.25%		2022-09-01	803,101.18	0.00	8,443.32	0.00	803,101.18
85266334384	WESBANK	12.25%		2022-09-01	1,595,020.51	0.00	16,769.07	0.00	1,595,020.51
TOTAL FINANCE LEASE					15,055,320.08	0.00	156,912.12	0.00	15,099,665.00

The municipality current have external borrowings from 3 financial institutions namely DBSA, ABSA and Wesbank and they are paid bi-annually, monthly and quaterly respectively. The ABSA and Wesbank were recently taken up to buy serice delivery vehicles and has a five year fixed term.

10. Investment Portfolio

The investments of funds are dealt with according to the Council's investment policy. Currently the investments are only consisting of short-term investments and they are invested at FNB.

10.1 Investment balances as at 31 December 2017

FS191 Setsoto - Supporting Table SC5 Monthly Budget Statement - investment portfolio - Mid-Year Assessment

Investments by maturity Name of institution & investment ID	Period of Investment	Type of Investment	Expiry date of investment	Accrued interest for the month	Yield for the month 1 (%)	Market value at beginning of the month	Change in market value	Market value at end of the month
R thousands	Yrs/Months							
Municipality								
Absa Bank	30 days	Short-term	30/06/2018	-	5.3%	30	-	30
Eastern FS Co-op	30 days	Short-term	30/06/2018	-	-3.0%	1,109	-	1,109
FNB	30 days	Short-term	30/06/2018	137	5.5%	26,077	3,404	29,481
Sanlam	30 days	Short-term	30/06/2018	-	7.1%	2,066	-	2,066
Municipality sub-total				137		29,282	3,404	32,686

DESCRIPTION	CLOSING BALANCE	INTEREST-TO DATE
MONEY MARKET (Account Number: 62151783563)	R 15,746,047.92	R 504,867.06
MIG-INVESTMENT (Account Number: 6210540465)	R 13,708,742.53	R 469,726.19
BUSINESS CALL (Account Number: 6249046205)	R 26,320.56	R 31,223.76
TOTAL	R 29,481,111.01	R 1,005,817.01

The closing balances of call investments accounts amount to R 29,481 million as at the end of 31 December 2017. Interest accumulated on investments is R 1,005,817.

10.2 Bank balances as at 31 December 2017

DESCRIPTION	CLOSING BALANCE	INTEREST-TO DATE
PRIMARY BANK (Account Number: 62048092647)	R 1,808,214.03	R 125,687.80
TOTAL	R 1,808,214.03	R 125,687.80

The closing balance as at 30 September 2017 is an amount of R 1,808 million.

DESCRIPTION	CLOSING BALANCE	INTEREST-TO DATE
MONEY MARKET (Account Number: 62151783563)	R 15,746,047.92	R 504,867.06
MIG-INVESTMENT (Account Number: 6210540465)	R 13,708,742.53	R 469,726.19
BUSINESS CALL (Account Number: 6249046205)	R 26,320.56	R 31,223.76
PRIMARY BANK (Account Number: 62048092647)	R 1,808,214.03	R 125,687.80
TOTAL	R 31,289,325.04	R 1,131,504.81

11. Financial Implications

The report for the quarter ending 31 December 2017 indicates various financial risks which require monitoring and also identifies gaps which require urgent attention in order to achieve the strategic objective of good governance, financial viability and resilient organisational development and transformation. Areas that require continuous monitoring are the following:

- Internal controls for the achievement of operating revenue and expenditure budget;
- Internal controls for the achievement of capital expenditure budget;
- The management of cash flow on daily basis; and
- The acceleration of our debtors' collection and the implantation of Revenue Enhancement Strategy.
- The above indicates that the Budget 2016/17 need to be revised and adjusted downwards accordingly in order to ensure the continuation of services in the municipality.

Annexure B-C-Schedule

Municipal In-year reports & supporting tables

Version 2.7(1)

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FS191 Setsoto - Table C1 Monthly Budget Statement Summary - Mid-Year Assessment

Description	2016/17 Audited Outcome	Budget Year 2017/18							
		Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	44,239	43,263	-	5,428	30,170	21,631	8,538	39%	60,340
Service charges	163,307	167,716	-	15,819	94,597	83,858	10,739	13%	189,194
Investment revenue	1,973	1,860	-	137	1,132	930	201	22%	2,263
Transfers recognised - operational	170,002	163,645	-	51,201	120,034	120,034	-		163,645
Other own revenue	29,652	32,483	-	2,601	16,083	16,262	(178)	-1%	32,167
Total Revenue (excluding capital transfers and contributions)	409,174	408,967	-	75,186	262,015	242,715	19,301	8%	447,608
Employee costs	187,599	182,908	-	14,341	83,322	91,454	(8,131)	-9%	166,645
Remuneration of Councillors	9,896	11,062	-	984	5,806	5,531	275	5%	11,612
Depreciation & asset impairment	209,967	12,490	-	111,736	111,736	6,245	105,491	1689%	223,472
Finance charges	2,289	8,511	-	351	1,070	4,256	(3,186)	-75%	8,511
Materials and bulk purchases	68,978	64,448	-	3,995	28,452	32,224	(3,772)	-12%	64,448
Transfers and grants	5,618	894	-	2,626	10,499	447	10,053	2250%	20,999
Other expenditure	152,804	129,123	-	2,751	29,376	64,561	(35,186)	-54%	133,852
Total Expenditure	637,151	409,436	-	136,784	270,262	204,718	65,544	32%	629,540
Surplus/(Deficit)	(227,977)	(469)	-	(61,598)	(8,247)	37,997	(46,243)	-122%	(181,932)
Transfers recognised - capital	103,396	135,241	-	15,873	71,194	67,621	3,573	5%	135,241
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	(124,581)	134,772	-	(45,725)	62,947	105,617	(42,670)	-40%	(46,691)
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	(124,581)	134,772	-	(45,725)	62,947	105,617	(42,670)	-40%	(46,691)
Capital expenditure & funds sources									
Capital expenditure	89,052	166,241	-	9,742	53,294	98,621	(45,327)	-46%	166,241
Capital transfers recognised	79,552	135,241	-	9,742	18,625	67,621	(48,996)	-72%	135,241
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	31,000	-	-	25,034	31,000	(5,966)	-19%	31,000
Internally generated funds	9,430	-	-	-	-	-	-	-	-
Total sources of capital funds	88,982	166,241	-	9,742	43,659	98,621	(54,962)	-56%	166,241
Financial position									
Total current assets	329,723	275,497	-	-	427,491	-	-	-	275,497
Total non current assets	3,366,765	3,516,869	-	-	3,112,749	-	-	-	3,516,869
Total current liabilities	40,755	19,989	-	-	99,091	-	-	-	19,989
Total non current liabilities	82,587	6,000	-	-	14,091	-	-	-	6,000
Community wealth/Equity	3,573,146	3,766,377	-	-	3,427,058	-	-	-	3,766,377
Cash flows									
Net cash from (used) operating	73,642	142,797	-	50,438	33,857	122,025	88,168	72%	(33,551)
Net cash from (used) investing	(88,982)	(167,506)	-	(9,742)	(28,216)	(83,121)	(54,905)	66%	(32,662)
Net cash from (used) financing	(2,871)	28,505	-	(466)	23,551	29,750	6,199	21%	22,083
Cash/cash equivalents at the month/year end	(14,510)	(10,714)	-	-	31,289	54,145	22,855	42%	(42,033)
Debtors & creditors analysis									
	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	38,171	14,797	15,162	14,387	18,207	12,008	55,674	225,215	393,623
Creditors Age Analysis									
Total Creditors	5,835	3,260	33	1,516	3,847	-	-	-	14,492

FS191 Setsoto - Table C2 Monthly Budget Statement - Financial Performance (standard classification) - Mid-Year Assessment

Description	2016/17	Budget Year 2017/18							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Revenue - Standard									
<i>Governance and administration</i>	95,824	111,498	-	22,475	81,287	70,749	10,538	15%	128,940
Executive and council	17,687	43,886	-	14,383	32,900	26,943	5,957	22%	47,201
Budget and treasury office	76,155	67,612	-	8,004	47,427	43,806	3,621	8%	79,820
Corporate services	1,982	-	-	87	959	-	959	#DIV/0!	1,919
<i>Community and public safety</i>	4,642	1,250	-	57	683	625	58	9%	1,298
Community and social services	1,309	705	-	57	373	352	21	6%	646
Sport and recreation	37	58	-	0	90	29	61	210%	110
Public safety	2,503	-	-	-	199	-	199	#DIV/0!	55
Housing	794	487	-	0	21	244	(223)	-91%	487
Health	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>	18,456	29,550	-	8,078	19,795	19,775	20	0%	34,589
Planning and development	-	-	-	-	-	-	-	-	-
Road transport	18,456	29,550	-	8,078	19,795	19,775	20	0%	34,589
Environmental protection	-	-	-	-	-	-	-	-	-
<i>Trading services</i>	393,649	401,909	-	60,448	231,444	219,186	12,258	6%	417,987
Electricity	91,259	86,236	-	11,252	55,243	53,144	2,099	4%	92,486
Water	221,787	179,101	-	29,165	89,536	89,551	(14)	0%	179,072
Waste water management	34,819	82,440	-	10,952	55,532	46,220	9,311	20%	87,163
Waste management	45,785	54,131	-	9,080	31,133	30,271	862	3%	59,265
<i>Other</i>	-	-	-	-	-	-	-	-	-
Total Revenue - Standard	512,570	544,208	-	91,059	333,209	310,335	22,873	7%	582,815
Expenditure - Standard									
<i>Governance and administration</i>	134,320	120,218	-	12,147	64,579	60,109	4,470	7%	128,765
Executive and council	45,383	34,884	-	3,603	23,725	17,442	6,283	36%	47,450
Budget and treasury office	45,640	85,334	-	4,953	25,426	42,667	(17,241)	-40%	52,852
Corporate services	43,296	-	-	3,590	15,428	-	15,428	#DIV/0!	28,463
<i>Community and public safety</i>	47,341	36,460	-	3,936	18,325	18,230	95	1%	45,585
Community and social services	8,834	5,041	-	725	3,440	2,520	920	37%	6,881
Sport and recreation	11,810	10,621	-	678	4,004	5,310	(1,306)	-25%	12,009
Public safety	19,562	5,376	-	111	4,918	2,688	2,230	83%	9,836
Housing	6,587	14,869	-	2,146	4,968	7,435	(2,467)	-33%	14,869
Health	548	553	-	277	995	277	719	260%	1,990
<i>Economic and environmental services</i>	216,228	39,671	-	107,839	118,185	19,836	98,349	496%	242,176
Planning and development	-	7,720	-	494	956	3,860	(2,903)	-75%	7,720
Road transport	216,228	31,952	-	107,345	117,228	15,976	101,252	634%	234,456
Environmental protection	-	-	-	-	-	-	-	-	-
<i>Trading services</i>	239,263	213,086	-	12,862	69,173	106,543	(37,370)	-35%	213,014
Electricity	87,344	87,100	-	5,088	33,519	43,550	(10,031)	-23%	87,100
Water	66,642	48,231	-	4,859	18,127	24,116	(5,988)	-25%	48,231
Waste water management	39,702	39,411	-	1,675	8,832	19,705	(10,874)	-55%	39,411
Waste management	45,576	38,344	-	1,239	8,696	19,172	(10,476)	-55%	38,272
<i>Other</i>	-	-	-	-	-	-	-	-	-
Total Expenditure - Standard	637,151	409,436	-	136,784	270,262	204,718	65,545	32%	629,540
Surplus/ (Deficit) for the year	(124,581)	134,772	-	(45,725)	62,946	105,617	(42,671)	-40%	(46,725)

Total Revenue - Standard	512,570	544,208	-	91,059	333,209	310,335	22,873	0	582,815
Expenditure - Standard									
Municipal governance and administration	134,320	120,218	-	12,147	64,579	60,109	4,470	0	128,765
Executive and council	45,383	34,884	-	3,803	23,725	17,442	6,283	0	47,450
Mayor and Council	32,869	22,173	-	2,854	17,948	11,087	6,862	0	35,897
Municipal Manager	12,714	12,711	-	949	5,777	6,356	(579)	(0)	11,553
Budget and treasury office	45,640	85,334	-	4,853	25,428	42,667	(17,241)	(0)	52,852
Corporate services	43,296	-	-	3,590	15,428	-	15,428	#DIV/0!	28,463
Human Resources	10,074	-	-	843	3,559	-	3,559	#DIV/0!	7,119
Information Technology	2,302	-	-	85	903	-	903	#DIV/0!	1,806
Property Services	11,715	-	-	2,258	2,393	-	2,393	#DIV/0!	2,393
Other Admin	19,205	-	-	405	8,573	-	8,573	#DIV/0!	17,145
Community and public safety	47,341	36,460	-	3,938	18,325	18,230	95	0	45,585
Community and social services	8,834	5,041	-	725	3,440	2,520	920	0	6,881
Libraries and Archives	-	-	-	-	-	-	-	-	-
Museums & Art Galleries etc	-	-	-	-	-	-	-	-	-
Community halls and Facilities	130	137	-	10	78	88	10	0	156
Cemeteries & Crematoriums	5,225	4,904	-	624	2,245	2,452	(207)	(0)	4,490
Child Care	-	-	-	-	-	-	-	-	-
Aged Care	-	-	-	-	-	-	-	-	-
Other Community	3,479	-	-	90	1,118	-	1,118	#DIV/0!	2,235
Other Social	-	-	-	-	-	-	-	-	-
Sport and recreation	11,810	10,621	-	678	4,004	5,310	(1,306)	(0)	12,009
Public safety	19,562	5,376	-	111	4,918	2,688	2,230	0	9,836
Police	16,046	-	-	-	1,084	-	1,084	#DIV/0!	2,168
Fire	600	1,258	-	111	312	629	(317)	(0)	623
Civil Defence	-	-	-	-	-	-	-	-	-
Street Lighting	-	-	-	-	-	-	-	-	-
Other	2,917	4,118	-	-	3,522	2,059	1,463	0	7,044
Housing	6,587	14,869	-	2,148	4,858	7,435	(2,467)	(0)	14,869
Health	548	553	-	277	995	277	719	0	1,990
Clinics	-	-	-	-	-	-	-	-	-
Ambulance	-	-	-	-	-	-	-	-	-
Other	548	553	-	277	995	277	719	0	1,990
Economic and environmental services	216,228	39,671	-	107,839	118,185	19,836	98,349	0	242,176
Planning and development	-	7,720	-	494	956	3,860	(2,903)	(0)	7,720
Economic Development/Planning	-	7,720	-	494	956	3,860	(2,903)	(0)	7,720
Town Planning/Building enforcement	-	-	-	-	-	-	-	-	-
Licensing & Regulation	-	-	-	-	-	-	-	-	-
Road transport	216,228	31,952	-	107,345	117,228	15,976	101,252	0	234,456
Roads	216,228	24,055	-	107,345	117,163	12,027	105,136	0	234,326
Public Buses	-	-	-	-	-	-	-	-	-
Parking Garages	-	-	-	-	-	-	-	-	-
Vehicle Licensing and Testing	-	-	-	-	-	-	-	-	-
Other	-	7,897	-	-	65	3,949	(3,884)	(0)	130
Environmental protection	-	-	-	-	-	-	-	-	-
Pollution Control	-	-	-	-	-	-	-	-	-
Biodiversity & Landscape	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Trading services	239,263	213,086	-	12,862	69,173	106,543	(37,370)	(0)	213,014
Electricity	87,344	87,100	-	5,088	33,519	43,550	(10,031)	(0)	87,100
Electricity Distribution	87,344	87,100	-	5,088	33,519	43,550	(10,031)	(0)	87,100
Electricity Generation	-	-	-	-	-	-	-	-	-
Water	66,642	48,231	-	4,859	18,127	24,116	(5,988)	(0)	48,231
Water Distribution	66,642	48,231	-	4,859	18,127	24,116	(5,988)	(0)	48,231
Water Storage	-	-	-	-	-	-	-	-	-
Waste water management	39,702	39,411	-	1,675	8,832	19,705	(10,874)	(0)	39,411
Sewerage	39,702	39,411	-	1,675	8,832	19,705	(10,874)	(0)	39,411
Storm Water Management	-	-	-	-	-	-	-	-	-
Public Toilets	-	-	-	-	-	-	-	-	-
Waste management	45,576	38,344	-	1,239	8,696	19,172	(10,476)	(0)	38,272
Solid Waste	45,576	38,344	-	1,239	8,696	19,172	(10,476)	(0)	38,272
Other	-	-	-	-	-	-	-	-	-
Air Transport	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-
Tourism	-	-	-	-	-	-	-	-	-
Forestry	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Total Expenditure - Standard	637,151	409,436	-	136,784	270,262	204,718	65,545	0	629,540
Surplus/ (Deficit) for the year	(124,581)	134,772	-	(45,725)	62,946	105,617	(42,671)	(0)	(46,725)

FS191 Setsoto - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - Mid-Year Assessment

Vote Description	2016/17	Budget Year 2017/18							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Revenue by Vote									
Vote 1 - Executive and council	17,687	43,886	-	14,383	32,900	26,943	5,957	22.1%	47,201
Vote 2 - Budget and treasury office	76,155	67,612	-	8,004	47,427	43,806	3,621	8.3%	79,820
Vote 3 - Corporate services	1,982	-	-	87	959	-	959	#DIV/0!	1,919
Vote 4 - Community and social services	1,309	705	-	57	373	352	21	5.9%	646
Vote 5 - Sport and recreation	37	58	-	0	90	29	61	209.7%	110
Vote 6 - Public safety	2,503	-	-	-	199	-	199	#DIV/0!	55
Vote 7 - Housing	794	487	-	0	21	244	(223)	-91.4%	487
Vote 8 - Health	-	-	-	-	-	-	-	-	-
Vote 9 -	-	-	-	-	-	-	-	-	-
Vote 10 - Road transport	18,456	29,550	-	8,078	19,795	19,775	20	0.1%	34,589
Vote 11 -	-	-	-	-	-	-	-	-	-
Vote 12 - Electricity	91,259	86,236	-	11,252	55,243	53,144	2,099	3.9%	92,486
Vote 13 - Water	221,787	179,101	-	29,165	89,536	89,551	(14)	0.0%	179,072
Vote 14 - Waste water management	34,819	82,440	-	10,952	55,532	46,220	9,311	20.1%	87,163
Vote 15 - Waste management	45,785	54,131	-	9,080	31,133	30,271	862	2.8%	59,265
Total Revenue by Vote	512,570	544,208	-	91,059	333,209	310,335	22,873	7.4%	582,815
Expenditure by Vote									
Vote 1 - Executive and council	45,383	34,884	-	3,603	23,725	17,442	6,283	36.0%	47,450
Vote 2 - Budget and treasury office	45,640	85,334	-	4,953	25,426	42,667	(17,241)	-40.4%	52,852
Vote 3 - Corporate services	43,296	-	-	3,590	15,428	-	15,428	#DIV/0!	28,463
Vote 4 - Community and social services	12,298	13,314	-	1,218	4,397	6,657	(2,260)	-34.0%	12,919
Vote 5 - Sport and recreation	11,810	10,621	-	955	5,000	5,310	(311)	-5.9%	12,009
Vote 6 - Public safety	16,645	5,376	-	111	4,983	2,688	2,295	85.4%	13,436
Vote 7 - Housing	6,587	14,869	-	2,146	4,968	7,435	(2,467)	-33.2%	14,869
Vote 8 - Health	-	-	-	-	-	-	-	-	-
Vote 9 -	-	-	-	-	-	-	-	-	-
Vote 10 - Road transport	216,228	31,952	-	107,345	117,163	15,976	101,187	633.4%	234,456
Vote 11 -	-	-	-	-	-	-	-	-	-
Vote 12 - Electricity	87,344	87,100	-	5,088	33,519	43,550	(10,031)	-23.0%	87,100
Vote 13 - Water	66,642	48,231	-	4,859	18,127	24,116	(5,988)	-24.8%	48,231
Vote 14 - Waste water management	39,702	39,411	-	1,675	8,832	19,705	(10,874)	-55.2%	39,411
Vote 15 - Waste management	45,576	38,344	-	1,239	8,696	19,172	(10,476)	-54.6%	38,344
Total Expenditure by Vote	637,151	409,436	-	136,784	270,262	204,718	65,544	32.0%	629,540
Surplus/ (Deficit) for the year	(124,581)	134,772	-	(45,725)	62,946	105,617	(42,671)	-40.4%	(46,725)

FS191 Setsoto - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - Mid-Year Assessment

Description	2016/17	Budget Year 2017/18							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Revenue By Source									
Property rates	44,239	43,263	-	5,428	30,170	21,631	8,538	39%	60,340
Property rates - penalties & collection charges	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	62,935	66,147	-	5,198	35,422	33,073	2,348	7%	70,844
Service charges - water revenue	49,379	50,813	-	5,218	28,233	25,407	2,826	11%	56,466
Service charges - sanitation revenue	25,374	23,391	-	2,376	13,633	11,695	1,937	17%	27,265
Service charges - refuse revenue	25,367	27,365	-	3,026	17,310	13,682	3,627	27%	34,619
Service charges - other	252	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1,902	749	-	92	578	374	204	54%	1,157
Interest earned - external investments	1,973	1,860	-	137	1,132	930	201	22%	2,263
Interest earned - outstanding debtors	19,525	25,630	-	2,402	13,539	12,815	724	6%	27,078
Dividends received	40	40	-	-	51	40	11	28%	102
Fines	2,463	364	-	-	141	182	(41)	-22%	283
Licences and permits	39	31	-	6	119	15	103	666%	237
Agency services	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	170,002	163,645	-	51,201	120,034	120,034	-	-	163,645
Other revenue	5,684	5,669	-	101	1,655	2,834	(1,179)	-42%	3,310
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)	409,174	408,967	-	75,186	262,015	242,715	19,301	8%	447,608
Expenditure By Type									
Employee related costs	187,599	182,908	-	14,341	83,322	91,454	(8,131)	-9%	166,645
Remuneration of councillors	9,896	11,062	-	984	5,806	5,531	275	5%	11,612
Debt impairment	69,861	58,014	-	-	-	29,007	(29,007)	-100%	78,014
Depreciation & asset impairment	209,967	12,490	-	111,736	111,736	6,245	105,491	1689%	223,472
Finance charges	2,289	8,511	-	351	1,070	4,256	(3,186)	-75%	8,511
Bulk purchases	68,978	64,448	-	3,995	28,452	32,224	(3,772)	-12%	64,448
Other materials	-	-	-	-	-	-	-	-	-
Contracted services	11,473	18,392	-	1,321	10,653	9,196	1,457	16%	18,392
Transfers and grants	5,618	894	-	2,626	10,499	447	10,053	2250%	20,999
Other expenditure	71,469	52,716	-	1,430	18,723	26,358	(7,635)	-29%	37,445
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-
Total Expenditure	637,151	409,436	-	136,784	270,262	204,718	65,544	32%	629,540
Surplus/(Deficit)	(227,977)	(469)	-	(61,598)	(8,247)	37,997	(46,243)	(0)	(181,932)
Transfers recognised - capital	103,396	135,241	-	15,873	71,194	67,621	3,573	0	135,241
Contributions recognised - capital	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	(124,581)	134,772	-	(45,725)	62,947	105,617			(46,691)
Taxation	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(124,581)	134,772	-	(45,725)	62,947	105,617			(46,691)
Attributable to minorities	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(124,581)	134,772	-	(45,725)	62,947	105,617			(46,691)
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	(124,581)	134,772	-	(45,725)	62,947	105,617			(46,691)

FS191 Setsoto - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding) - Mid-Year Assessment

Vote Description	2016/17 Audited Outcome	Budget Year 2017/18							
		Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Multi-Year expenditure appropriation									
Vote 1 - Executive and council	-	-	-	-	-	-	-	-	-
Vote 2 - Budget and treasury office	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate services	-	-	-	-	-	-	-	-	-
Vote 4 - Community and social services	-	-	-	-	-	-	-	-	-
Vote 5 - Sport and recreation	-	-	-	-	-	-	-	-	-
Vote 6 - Public safety	-	-	-	-	-	-	-	-	-
Vote 7 - Housing	-	-	-	-	-	-	-	-	-
Vote 8 - Health	-	-	-	-	-	-	-	-	-
Vote 9 -	-	-	-	-	-	-	-	-	-
Vote 10 - Road transport	-	-	-	-	-	-	-	-	-
Vote 11 -	-	-	-	-	-	-	-	-	-
Vote 12 - Electricity	-	-	-	-	-	-	-	-	-
Vote 13 - Water	-	-	-	-	-	-	-	-	-
Vote 14 - Waste water management	-	-	-	-	-	-	-	-	-
Vote 15 - Waste management	-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	-	-	-	-	-	-	-	-	-
Single Year expenditure appropriation									
Vote 1 - Executive and council	-	-	-	-	-	-	-	-	-
Vote 2 - Budget and treasury office	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate services	9,500	-	-	-	-	-	-	-	-
Vote 4 - Community and social services	-	4,000	-	-	-	4,000	(4,000)	-100%	4,000
Vote 5 - Sport and recreation	7,049	1,700	-	-	475	850	(375)	-44%	1,700
Vote 6 - Public safety	-	-	-	-	-	-	-	-	-
Vote 7 - Housing	-	-	-	-	-	-	-	-	-
Vote 8 - Health	-	-	-	-	-	-	-	-	-
Vote 9 -	-	-	-	-	-	-	-	-	-
Vote 10 - Road transport	7,424	58,581	-	1,673	34,688	42,791	(8,102)	-19%	58,581
Vote 11 -	-	-	-	-	-	-	-	-	-
Vote 12 - Electricity	6,000	6,000	-	-	44	3,000	(2,956)	-99%	6,000
Vote 13 - Water	30,716	42,716	-	7,880	11,064	21,358	(10,294)	-48%	42,716
Vote 14 - Waste water management	13,734	53,244	-	189	7,023	26,622	(19,599)	-74%	53,244
Vote 15 - Waste management	14,630	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	69,052	166,241	-	9,742	53,294	98,621	(45,327)	-46%	166,241
Total Capital Expenditure	89,052	166,241	-	9,742	53,294	98,621	(45,327)	-46%	166,241
Capital Expenditure - Standard Classification									
Governance and administration	11,150	27,000	-	-	25,034	27,000	(1,966)	-7%	27,000
Executive and council	1,500	-	-	-	-	-	-	-	-
Budget and treasury office	9,595	27,000	-	-	25,034	27,000	(1,966)	-7%	27,000
Corporate services	55	-	-	-	-	-	-	-	-
Community and public safety	5,629	5,700	-	-	475	4,850	(4,375)	-90%	5,700
Community and social services	-	4,000	-	-	-	4,000	(4,000)	-100%	4,000
Sport and recreation	5,629	1,700	-	-	475	850	(375)	-44%	1,700
Public safety	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-
Economic and environmental services	7,424	31,581	-	1,673	9,654	15,791	(6,136)	-39%	31,581
Planning and development	-	-	-	-	-	-	-	-	-
Road transport	7,424	31,581	-	1,673	9,654	15,791	(6,136)	-39%	31,581
Environmental protection	-	-	-	-	-	-	-	-	-
Trading services	64,780	101,960	-	8,069	18,131	50,980	(32,849)	-64%	101,960
Electricity	5,200	6,000	-	-	44	3,000	(2,956)	-99%	6,000
Water	32,716	42,716	-	7,880	11,064	21,358	(10,294)	-48%	42,716
Waste water management	13,734	53,244	-	189	7,023	26,622	(19,599)	-74%	53,244
Waste management	13,130	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Standard Classification	88,983	166,241	-	9,742	53,294	98,621	(45,327)	-46%	166,241
Funded by:									
National Government	79,552	117,597	-	9,742	18,625	58,799	(40,174)	-68%	117,597
Provincial Government	-	17,644	-	-	-	8,822	(8,822)	-100%	17,644
District Municipality	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	79,552	135,241	-	9,742	18,625	67,621	(48,996)	-72%	135,241
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	31,000	-	-	25,034	31,000	(5,966)	-19%	31,000
Internally generated funds	9,430	-	-	-	-	-	-	-	-
Total Capital Funding	88,982	166,241	-	9,742	43,659	98,621	(54,962)	-56%	166,241

Core Function: Risk Management: Risk Management (Dept 102)										
Core Function: Corporate Wide Strategic Planning (IDPs LED): IDP/PMS Office										
Core Function: Governance Function: Internal Audit (Dept 105)										
Core Function: Information Technology: Information Technology Dept 107										
Vote 2 - Budget and treasury office										
Core Function: Budget and Treasury Office: Budget and Treasury Office General										
Core Function: Finance: Expenditure Management (Dept 211)										
Core Function: Finance: Revenue Management (Dept 221)										
Core Function: Budget and Treasury Office: Budget and Reporting (Dept 213)										
Core Function: Supply Chain Management: Supply Chain Management (Dept 22)										
Core Function: Asset Management: Asset management (Dept 223)										
Core Function: Finance: Assessment Rates (Dept 230)										
Vote 3 - Corporate services										
9,500										
Core Function: Administrative and Corporate Support: Corporate Service Management										
Core Function: Human Resources: Human Resources Administration (Dept 303)										
Core Function: Human Resources: Payroll Section (Dept 304)										
Core Function: Legal Services: Legal Services and Communication (Dept 305)										
Core Function: Administrative and Corporate Support: Administration and Support										
9,500										
Core Function: Legal Services: Legal Service Administration (Dept 306) Do not										
Core Function: Human Resources: Human Resource Development (Dept 307)										
Core Function: Property Services: Properties (Department 411)										
Core Function: Information Technology: Information Technology Dept 107										
Vote 4 - Community and social services										
4,000										
Core Function: Administrative and Corporate Support: Community Services Administration										
4,000										
Core Function: Solid Waste Removal: Comm Serv Admin (dept 401)										
Core Function: Libraries and Archives: Library (Dept 403)										
Non-core Function: Libraries and Archives: Library (dept 403)										
Core Function: Cemeteries: Funeral Parlours and Crematoriums: Cemeteries (Dept 404)										
Core Function: Community Halls and Facilities: Halls (Dept 407)										
Core Function: Corporate Wide Strategic Planning (IDPs LED): LED and Tour										
Vote 5 - Sport and recreation										
7,049										
1,700										
Non-core Function: Swimming Pools: Swimming Pool (Dept 409)										
Non-core Function: Recreational Facilities: Caravan Park (Dept 421)										
7,049										
1,700										
Non-core Function: Sports Grounds and Stadiums: Sport Grounds and Stadium										
Vote 6 - Public safety										
Core Function: Police Forces Traffic and Street Parking Control: Traffic (Dept 435)										
Core Function: Fire Fighting and Protection: Fire Fighting (Dept 436)										
Non-core Function: Disaster Management: Disaster Management (Dept 438)										
Core Function: Police Forces Traffic and Street Parking Control: Security Services										
Vote 7 - Housing										
Core Function: Housing: Housing Administration (Dept 311)										
Vote 8 - Health										
Core Function: Health Services: Health Environmental Services										
Core Function: Health Services: Health Public Services (Dept 4)										
Core Function: Health Services: Abbots (dept 445)										
Vote 9 -										
9.1 - [Name of sub-vote]										

Vote 10 - Road transport	7,424	58,581	-	1,673	34,688	42,791	(8,102)	-19%	58,581
Core Function: Administrative and Corporate Support: Tech Services Administration (Dept 501)	-	-	-	-	-	-	-	-	-
Core Function: Roads: Tech Serv Admin (dept 501)	-	27,000	-	-	25,034	27,000	(1,966)	-7%	27,000
Core Function: Project Management Unit: Project management unit (Dept 503)	-	-	-	-	-	-	-	-	-
Core Function: Fleet Management: Workshop (Dept 511)	-	-	-	-	-	-	-	-	-
Core Function: Roads: Roads and Storm Water (Dept 521)	7,424	31,581	-	1,673	9,654	15,791	(6,136)	-38%	31,581
	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
Vote 11 -	-	-	-	-	-	-	-	-	-
11.1 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
Vote 12 - Electricity	6,000	6,000	-	-	44	3,000	(2,956)	-99%	6,000
Core Function: Electricity and Gas Distribution	-	-	-	-	-	-	-	-	-
Core Function: Electricity and Gas Distribution: Electricity Distribution (Dept 530)	6,000	6,000	-	-	44	3,000	(2,956)	-99%	6,000
	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
Vote 13 - Water	30,716	42,716	-	7,880	11,064	21,358	(10,294)	-48%	42,716
Core Function: Treatment: Water treatment (Dept 540)	-	-	-	-	-	-	-	-	-
Core Function: Water Distribution: Water Distribution (Dept 540)	30,716	42,716	-	7,880	11,064	21,358	(10,294)	-48%	42,716
	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
Vote 14 - Waste water management	13,734	53,244	-	189	7,023	26,622	(19,599)	-74%	53,244
Core Function: Sewerage: Sewerage Services (Dept 550)	13,734	53,244	-	189	7,023	26,622	(19,599)	-74%	53,244
	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
Vote 15 - Waste management	14,630	-	-	-	-	-	-	-	-
Core Function: Solid Waste Disposal (Landfill Sites): Waste Management (Dept 480)	-	-	-	-	-	-	-	-	-
Core Function: Solid Waste Removal: Waste Management (Dept 480)	14,630	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
Total single-year capital expenditure	89,052	166,241	-	9,742	53,294	98,621	(45,327)	(0)	166,241
Total Capital Expenditure	89,052	166,241	-	9,742	53,294	98,621	(45,327)	(0)	166,241

FS191 Setsoto - Table C6 Monthly Budget Statement - Financial Position - Mid-Year Assessment

Description	2016/17	Budget Year 2017/18			
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands					
ASSETS					
Current assets					
Cash	(14,510)	-	-	1,808	-
Call investment deposits	1,607	-	-	29,481	-
Consumer debtors	264,377	208,014	-	218,271	208,014
Other debtors	73,498	62,359	-	175,351	62,359
Current portion of long-term receivables	-	-	-	-	-
Inventory	4,751	5,123	-	2,579	5,123
Total current assets	329,723	275,497	-	427,491	275,497
Non current assets					
Long-term receivables	-	-	-	6,813	-
Investments	2,520	2,870	-	-	2,870
Investment property	83,281	87,445	-	96,547	87,445
Investments in Associate	-	-	-	-	-
Property, plant and equipment	3,263,384	3,426,554	-	3,006,987	3,426,554
Agricultural	-	-	-	-	-
Biological assets	-	-	-	-	-
Intangible assets	3,073	-	-	2,402	-
Other non-current assets	14,507	-	-	-	-
Total non current assets	3,366,765	3,516,869	-	3,112,749	3,516,869
TOTAL ASSETS	3,696,488	3,792,366	-	3,540,240	3,792,366
LIABILITIES					
Current liabilities					
Bank overdraft	-	8,524	-	-	8,524
Borrowing	2,871	3,015	-	-	3,015
Consumer deposits	3,000	3,250	-	1,777	3,250
Trade and other payables	31,077	1,200	-	14,492	1,200
Provisions	3,807	4,000	-	82,822	4,000
Total current liabilities	40,755	19,989	-	99,091	19,989
Non current liabilities					
Borrowing	11,633	6,000	-	14,091	6,000
Provisions	70,954	-	-	-	-
Total non current liabilities	82,587	6,000	-	14,091	6,000
TOTAL LIABILITIES	123,342	25,989	-	113,182	25,989
NET ASSETS	3,573,146	3,766,377	-	3,427,058	3,766,377
COMMUNITY WEALTH/EQUITY					
Accumulated Surplus/(Deficit)	3,573,146	3,766,377	-	3,427,058	3,766,377
Reserves	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	3,573,146	3,766,377	-	3,427,058	3,766,377

FS191 Setsoto - Table C7 Monthly Budget Statement - Cash Flow - Mid-Year Assessment

Description	2016/17 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	Budget Year 2017/18				Full Year Forecast
					YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands									
CASH FLOW FROM OPERATING ACTIVITIES									
Receipts									
Ratepayers and other	154,360	175,521	-	8,348	61,505	87,760	(26,255)	-30%	123,010
Government - operating	179,563	163,645	-	51,201	120,034	120,034	-		163,645
Government - capital	81,807	117,597	-	15,873	71,194	71,194	-		117,597
Interest	3,613	22,365	-	137	1,132	11,182	(10,051)	-90%	2,263
Dividends	40	40	-	-	51	40	11	28%	51
Payments									
Suppliers and employees	(336,238)	(326,965)	-	(22,071)	(197,534)	(163,483)	34,052	-21%	(395,069)
Finance charges	(2,057)	(8,511)	-	(424)	(1,143)	(4,256)	(3,113)	73%	(2,286)
Transfers and Grants	(7,446)	(894)	-	(2,626)	(21,381)	(447)	20,934	-4685%	(42,762)
NET CASH FROM/(USED) OPERATING ACTIVITIES	73,642	142,797	-	50,438	33,857	122,025	88,168	72%	(33,551)
CASH FLOWS FROM INVESTING ACTIVITIES									
Receipts									
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors	-	-	-	-	-	-	-	-	-
Decrease (increase) other non-current receivables	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	(1,265)	-	-	-	-	-	-	(1,265)
Payments									
Capital assets	(88,982)	(166,241)	-	(9,742)	(28,216)	(83,121)	(54,905)	66%	(31,397)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(88,982)	(167,506)	-	(9,742)	(28,216)	(83,121)	(54,905)	66%	(32,662)
CASH FLOWS FROM FINANCING ACTIVITIES									
Receipts									
Short term loans	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	31,000	-	-	25,034	31,000	(5,966)	-19%	25,034
Increase (decrease) in consumer deposits	-	5	-	-	(5)	-	(5)	#DIV/0!	5
Payments									
Repayment of borrowing	(2,871)	(2,500)	-	(466)	(1,478)	(1,250)	228	-18%	(2,956)
NET CASH FROM/(USED) FINANCING ACTIVITIES	(2,871)	28,505	-	(466)	23,551	29,750	6,199	21%	22,083
NET INCREASE/ (DECREASE) IN CASH HELD	(18,212)	3,796	-	40,230	29,192	68,654			(44,131)
Cash/cash equivalents at beginning:	3,702	(14,510)	-	-	2,098	(14,510)			2,098
Cash/cash equivalents at month/year end:	(14,510)	(10,714)	-	-	31,289	54,145			(42,033)

FS191 Setsoto - Supporting Table SC2 Monthly Budget Statement - performance indicators - Mid-Year Assessment

Description of financial indicator	Basis of calculation	2016/17 Audited Outcome	Budget Year 2017/18			
			Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<u>Borrowing Management</u>						
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure	-0.1%	5.1%	0.0%	0.4%	3.2%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants	0.0%	18.6%	0.0%	47.0%	18.6%
<u>Safety of Capital</u>						
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves	1.3%	0.5%	0.0%	0.8%	0.5%
Gearing	Long Term Borrowing/ Funds & Reserves	0.0%	0.0%	0.0%	0.0%	0.0%
<u>Liquidity</u>						
Current Ratio	Current assets/current liabilities	809.0%	1378.3%	0.0%	431.4%	1378.3%
Liquidity Ratio	Monetary Assets/Current Liabilities	-31.7%	0.0%	0.0%	31.6%	0.0%
<u>Revenue Management</u>						
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing					
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	82.6%	66.1%	0.0%	152.8%	60.4%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old	0.0%	0.0%	0.0%	0.0%	0.0%
<u>Creditors Management</u>						
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))					
<u>Funding of Provisions</u>						
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions					
<u>Other Indicators</u>						
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	11.0%	10.0%		19.0%	10.0%
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	4.0%	9.0%		19.0%	5.0%
Employee costs	Employee costs/Total Revenue - capital revenue	45.8%	44.7%	0.0%	31.8%	37.2%
Repairs & Maintenance	R&M/Total Revenue - capital revenue	0.0%	0.0%	0.0%	0.0%	0.0%
Interest & Depreciation	I&D/Total Revenue - capital revenue	51.9%	5.1%	0.0%	0.4%	4.5%
<u>IDP regulation financial viability indicators</u>						
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	87.0%	87.0%		132.0%	
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	244.0%	244.0%		302.0%	
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	341.4%	341.4%		25.0%	

FS191 Setsofo - Supporting Table SC3 Monthly Budget Statement - aged debtors - Mid-Year Assessment

Description		NT Code	Budget Year 2017/18										Total	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy	
			0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Days	151-180 Days	181 Days-1 Yr	Over 1Yr	Total over 90 days					
R thousands																
Debtors Age Analysis By Income Source																
	Trade and Other Receivables from Exchange Transactions - Water	1200	8,189	3,427	3,657	3,380	3,393	2,812	12,893	56,510	94,261	79,989	-	-		
	Trade and Other Receivables from Exchange Transactions - Electricity	1300	7,373	1,810	1,513	1,469	1,322	734	2,625	10,315	27,161	16,465	-	-		
	Receivables from Non-exchange Transactions - Property Rates	1400	6,649	2,747	2,697	2,652	6,761	2,494	11,955	36,317	72,271	60,178	-	-		
	Receivables from Exchange Transactions - Waste Water Management	1500	3,737	1,687	1,627	1,610	1,580	1,195	5,860	25,823	43,120	36,069	-	-		
	Receivables from Exchange Transactions - Waste Management	1600	4,768	2,176	2,145	2,131	2,110	1,640	8,099	30,660	53,729	44,640	-	-		
	Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	-	-	-	-	-		
	Interest on Arrear Debtor Accounts	1810	4,683	2,264	2,165	2,078	1,988	1,907	9,767	50,455	75,307	66,195	-	-		
	Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-		
	Other	1900	2,774	686	1,358	1,057	1,053	1,226	4,475	15,135	27,773	22,956	-	-		
	Total By Income Source	2000	38,171	14,797	15,162	14,387	18,207	12,008	55,674	225,215	393,623	325,492	-	-		
2016/17 - totals only																
Debtors Age Analysis By Customer Group																
	Organs of State	2200	5,218	2,111	2,489	2,487	2,253	1,988	9,027	17,822	43,397	33,577	-	-		
	Commercial	2300	3,782	924	810	783	3,068	591	3,092	9,107	22,156	16,640	-	-		
	Households	2400	28,517	11,608	11,527	10,861	12,638	8,882	42,531	194,123	320,666	269,035	-	-		
	Other	2500	654	154	336	257	248	547	1,024	4,163	7,384	6,240	-	-		
	Total By Customer Group	2600	38,171	14,797	15,162	14,387	18,207	12,008	55,674	225,215	393,623	325,492	-	-		

FS191 Setsoto - Supporting Table SC5 Monthly Budget Statement - investment portfolio - Mid-Year Assessment

Investments by maturity Name of institution & investment ID	Period of Investment	Type of Investment	Expiry date of investment	Accrued interest for the month	Yield for the month 1 (%)	Market value at beginning of the month	Change in market value	Market value at end of the month
R thousands	Yrs/Months							
Municipality								
Absa Bank	30 days	Short-term	30/06/2018	–	5.3%	30	–	30
Estern FS Co-op	30 days	Short-term	30/06/2018	–	-3.0%	1,109	–	1,109
FNB	30 days	Short-term	30/06/2018	137	5.5%	26,077	3,404	29,481
Sanlam	30 days	Short-term	30/06/2018	–	7.1%	2,066	–	2,066
Municipality sub-total				137		29,282	3,404	32,686
Entities								
Entities sub-total				–		–	–	–
TOTAL INVESTMENTS AND INTEREST				137		29,282	3,404	32,686

FS191 Setsoto - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - Mid-Year Assessment

Description	2016/17	Budget Year 2017/18							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
RECEIPTS:									
Operating Transfers and Grants									
National Government:	164,562	163,645	-	51,252	119,965	119,965	-		163,645
Local Government Equitable Share	158,775	157,656	-	51,252	116,942	116,942	-		157,656
Finance Management	1,625	1,700	-	-	1,700	1,700	-		1,700
Municipal Systems Improvement	-	-	-	-	-	-	-		-
EPWP Incentive	1,908	1,889	-	-	1,323	1,323	-		1,889
-	-	-	-	-	-	-	-		-
-	-	-	-	-	-	-	-		-
-	-	-	-	-	-	-	-		-
-	-	-	-	-	-	-	-		-
MIG Operating Grant	2,254	2,400	-	-	-	-	-		2,400
Provincial Government:	15,000	-	-	-	-	-	-		-
-	-	-	-	-	-	-	-		-
-	-	-	-	-	-	-	-		-
-	-	-	-	-	-	-	-		-
-	5,000	-	-	-	-	-	-		-
Free State Provincial Treasury	10,000	-	-	-	-	-	-		-
District Municipality:	-	-	-	-	-	-	-		-
<i>[insert description]</i>	-	-	-	-	-	-	-		-
-	-	-	-	-	-	-	-		-
Other grant providers:	-	-	-	-	-	-	-		-
SETA Funding	-	-	-	-	-	-	-		-
-	-	-	-	-	-	-	-		-
Total Operating Transfers and Grants	179,562	163,645	-	51,252	119,965	119,965	-		163,645
Capital Transfers and Grants									
National Government:	79,552	86,597	-	15,873	71,194	71,194	-		81,597
Municipal Infrastructure Grant (MIG)	42,836	45,597	-	15,873	38,194	38,194	-		45,597
Regional Bulk Infrastructure	30,716	20,000	-	-	15,000	15,000	-		15,000
Water Services Infrastructure	-	15,000	-	-	12,000	12,000	-		15,000
-	-	-	-	-	-	-	-		-
-	-	-	-	-	-	-	-		-
-	-	-	-	-	-	-	-		-
-	-	-	-	-	-	-	-		-
-	-	-	-	-	-	-	-		-
Other capital transfers INEG	6,000	6,000	-	-	6,000	6,000	-		6,000
Provincial Government:	-	17,644	-	-	-	1,470	(1,470)	-100.0%	17,644
Public works and infrastructure	-	17,644	-	-	-	1,470	(1,470)	-100.0%	17,644
-	-	-	-	-	-	-	-		-
-	-	-	-	-	-	-	-		-
-	-	-	-	-	-	-	-		-
-	-	-	-	-	-	-	-		-
District Municipality:	-	-	-	-	-	-	-		-
<i>[insert description]</i>	-	-	-	-	-	-	-		-
-	-	-	-	-	-	-	-		-
Other grant providers:	-	-	-	-	-	-	-		-
<i>[insert description]</i>	-	-	-	-	-	-	-		-
-	-	-	-	-	-	-	-		-
Total Capital Transfers and Grants	79,552	104,241	-	15,873	71,194	72,664	(1,470)	-2.0%	99,241
TOTAL RECEIPTS OF TRANSFERS & GRANTS	259,114	267,886	-	67,125	191,159	192,629	(1,470)	-0.8%	262,886

FS191 Setsoto - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - Mid-Year Assessment

Description	2016/17	Budget Year 2017/18						YTD variance	YTD variance %	Full Year Forecast
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget				
R thousands										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:	164,562	161,245	-	134	1,522	80,623	(79,100)	-98.1%	161,245	
Local Government Equitable Share	158,775	157,656	-	-	-	78,828	(78,828)	-100.0%	157,656	
Finance Management	1,625	1,700	-	-	666	850	(184)	-21.7%	1,700	
Municipal Systems Improvement	-	-	-	-	-	-	-	-	-	
EPWP Incentive	1,908	1,889	-	134	856	945	(86)	-9.3%	1,889	
	-	-	-	-	-	-	-	-	-	
MIG Operating Grant	2,254	-	-	-	-	-	-	-	-	
Provincial Government:	15,000	-	-	-	-	-	-	-	-	
	-	-	-	-	-	-	-	-	-	
	5,000	-	-	-	-	-	-	-	-	
Free State Provincial Treasury	10,000	-	-	-	-	-	-	-	-	
District Municipality:	-	-	-	-	-	-	-	-	-	
<i>[insert description]</i>	-	-	-	-	-	-	-	-	-	
Other grant providers:	-	-	-	-	-	-	-	-	-	
<i>SETA Funding</i>	-	-	-	-	-	-	-	-	-	
Total operating expenditure of Transfers and Grants:	179,562	161,245	-	134	1,522	80,623	(79,100)	-98.1%	161,245	
Capital expenditure of Transfers and Grants										
National Government:	79,553	88,997	-	-	22,382	44,499	(22,116)	-49.7%	88,997	
Municipal Infrastructure Grant (MIG)	42,837	47,997	-	-	18,465	23,999	(5,533)	-23.1%	47,997	
	30,716	20,000	-	-	959	10,000	(9,041)	-90.4%	20,000	
	-	15,000	-	-	2,914	7,500	(4,586)	-61.2%	15,000	
	-	-	-	-	-	-	-	-	-	
Other capital transfers INEG	6,000	6,000	-	-	44	3,000	(2,956)	-98.5%	6,000	
Provincial Government:	-	-	-	-	-	-	-	-	-	
	-	-	-	-	-	-	-	-	-	
District Municipality:	-	-	-	-	-	-	-	-	-	
	-	-	-	-	-	-	-	-	-	
Other grant providers:	-	-	-	-	-	-	-	-	-	
	-	-	-	-	-	-	-	-	-	
Total capital expenditure of Transfers and Grants	79,553	88,997	-	-	22,382	44,499	(22,116)	-49.7%	88,997	
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	259,115	250,242	-	134	23,904	125,121	(101,217)	-80.9%	250,242	

FS191 Setsoto - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - Mid-Year Assessment

Description	Budget Year 2017/18				
	Approved Rollover 2016/17	Monthly actual	YearTD actual	YTD variance	YTD variance %
R thousands					
EXPENDITURE					
Operating expenditure of Approved Roll-overs					
National Government:					
Local Government Equitable Share					
Finance Management					
Municipal Systems Improvement					
EPWP Incentive					
MIG Operating Grant					
Provincial Government:					
Free State Provincial Treasury					
District Municipality:					
<i>[insert description]</i>					
Other grant providers:					
<i>SETA Funding</i>					
Total operating expenditure of Approved Roll-overs					
Capital expenditure of Approved Roll-overs					
National Government:					
Municipal Infrastructure Grant (MIG)					
Other capital transfers INEG					
Provincial Government:					
District Municipality:					
Other grant providers:					
Total capital expenditure of Approved Roll-overs					
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS					

Pension and UIF Contributions									
Medical Aid Contributions									
Overtime									
Performance Bonus									
Motor Vehicle Allowance									
Cellphone Allowance									
Housing Allowances									
Other benefits and allowances									
Payments in lieu of leave									
Long service awards									
Post-retirement benefit obligations									
Sub Total - Senior Managers of Entities	-	-	-	-	-	-	-	-	-
% increase									
Other Staff of Entities									
Basic Salaries and Wages									
Pension and UIF Contributions									
Medical Aid Contributions									
Overtime									
Performance Bonus									
Motor Vehicle Allowance									
Cellphone Allowance									
Housing Allowances									
Other benefits and allowances									
Payments in lieu of leave									
Long service awards									
Post-retirement benefit obligations									
Sub Total - Other Staff of Entities	-	-	-	-	-	-	-	-	-
% increase									
Total Municipal Entities	-	-	-	-	-	-	-	-	-
TOTAL SALARY, ALLOWANCES & BENEFITS	183,112	193,970	-	15,325	89,129	96,985	(7,856)	-8%	178,257
% increase		5.9%							-2.7%
TOTAL MANAGERS AND STAFF	171,972	182,908	-	14,341	83,322	91,454	(8,131)	-9%	166,645

FS191 Setoto - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - Mid-Year Assessment

Description	Budget Year 2017/18												2017/18 Medium Term Revenue & Expenditure Framework		
	July	August	Sept	October	Nov	Dec	January	Feb	March	April	May	June	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousands	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Budget	Budget	Budget	Budget	Budget	Budget			
Cash Receipts By Source															
Property rates	1,196	1,346	1,190	5,227	3,949	1,046	2,668	2,668	2,668	2,668	7,317	34,610	33,903	35,870	
Property rates - penalties & collection charges											54,732				
Service charges - electricity revenue	4,473	5,455	5,844	5,067	5,096	4,279	4,394	4,394	4,394	4,394	(10,861)	41,322	53,614	56,723	
Service charges - water revenue	593	608	651	794	854	924	3,185	3,185	3,185	3,185	(2,037)	18,713	40,478	42,825	
Service charges - sanitation revenue	318	413	462	386	403	328	1,442	1,442	1,442	1,442	12,359	21,892	18,330	19,394	
Service charges - refuse	375	486	497	433	3,949	392	1,688	1,688	1,688	1,688	(14,586)		21,445	22,689	
Service charges - other											674				
Rental of facilities and equipment	93	90	3	72	219	92	56	56	56	56	1,001	1,850	714	755	
Interest earned - external investments	103	255	253	182	185	137	140	140	140	140	18,693	20,504	1,773	1,876	
Interest earned - outstanding debtors	218	310	256	194	231	149	1,581	1,581	1,581	1,581	(9,221)	40	20,085	21,250	
Dividends received		51					3	3	3	3	297	364	42	45	
Fines	101	11	28		2	6	30	30	30	30	(288)	31	386	408	
Licences and permits	34	46	6	17	9		3	3	3	3	(125)		33	35	
Agency services															
Transfer receipts - operating	67,390	473		74	895	51,201	566	39,415			3,630	163,645	177,826	190,164	
Other revenue	570	397	333	109	142	1,222	227	227	227	227	1,762	5,659	3,062	2,985	
Cash Receipts by Source	75,463	10,160	9,724	12,571	15,934	59,777	15,416	54,831	15,416	15,416	63,355	364,056	371,691	395,019	
Other Cash Flows by Source															
Transfer receipts - capital	39,821			15,500		15,873	4,000	30,822			5,081	111,097	96,129	91,752	
Contributions & Contributed assets															
Proceeds on disposal of PPE															
Short term loans															
Borrowing long term/financing	(23)			7	10	7					25,034	25,034	5	5	
Increase in consumer deposits															
Receipt of non-current debtors															
Receipt of non-current receivables															
Change in non-current investments															
Total Cash Receipts by Source	114,261	10,160	9,724	28,079	15,944	75,657	19,416	85,653	15,416	15,416	92,219	498,927	(1,328)	463,497	485,382
Cash Payments by Type															
Employee related costs	13,309	13,938	13,723	14,025	13,988	14,341	15,852	15,852	15,852	15,852	20,325	182,908	193,899	204,934	
Remuneration of councillors	952	970	984	952	963	984	941	941	941	941	553	11,062	11,714	12,394	
Interest paid		41		236	442	351	709	709	709	709	3,895	8,511	9,014	9,536	
Bulk purchases - Electricity	8,481		7,557	4,134	4,285	3,995	5,607	5,607	5,607	5,607	7,961	64,448	88,251	72,209	
Bulk purchases - Water & Sewer															
Other materials															
Contracted services	1,583	629	1,662	1,771	2,312	1,321	1,648	1,648	1,648	1,648	17	17,553	15,582	16,466	
Grants and subsidies paid - other municipalities	789	42	1,961									2,813			
Grants and subsidies paid - other				2,122	2,939	2,626	74	74	74	74	441	8,500	1,000	1,068	
General expenses	5,141	3,722	1,367	4,316	4,726	7,430	4,393	4,393	4,393	4,393	2,975	51,293	42,986	44,288	
Cash Payments by Type	30,256	19,342	28,606	27,555	29,655	31,048	29,224	29,224	29,224	29,224	35,768	348,349	342,246	360,915	
Other Cash Flows/Payments by Type															
Capital assets	2,539	2,948	4,636	5,396	4,955	9,742	6,529	8,946	8,733	9,151	94,607	166,241	111,796	110,419	
Repayment of borrowing		63		443	598	1,466					(69)	2,500	2,650	2,809	
Other Cash Flows/Payments				4,075		22,312	2,863		2,818		(6,101)	25,967	5,000	3,000	
Total Cash Payments by Type	32,795	22,956	33,242	37,469	35,209	64,567	38,616	37,957	40,101	38,375	124,205	543,057	461,692	477,143	
NET INCREASE/(DECREASE) IN CASH HELD	82,467	(12,192)	(23,518)	(9,390)	(19,264)	11,090	(19,200)	(22,183)	(24,685)	(22,959)	(31,937)	(44,130)	1,805	8,239	8,239
Cash/cash equivalents at the month/year beginning:	2,098	84,564	72,372	48,854	39,464	20,200	31,289	12,090	37,997	12,913	(10,046)	2,098	(42,033)	(40,228)	(40,228)
Cash/cash equivalents at the month/year end:	84,564	72,372	48,854	39,464	20,200	31,289	12,090	37,997	12,913	(10,046)	(42,033)	(42,033)	(40,228)	(31,989)	(31,989)

FS191 Setsoto - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - Mid-Year Assessment

Month	2016/17	Budget Year 2017/18							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands									
Monthly expenditure performance trend									
July	--	11,128	--	2,539	2,539	11,128	8,590	77.2%	2%
August	--	8,608	--	28,026	30,565	19,737	(10,828)	-54.9%	18%
September	--	8,608	--	4,636	35,201	28,345	(6,856)	-24.2%	21%
October	--	8,608	--	3,396	38,597	36,953	(1,644)	-4.4%	23%
November	--	10,308	--	4,955	43,552	47,261	3,709	7.8%	26%
December	--	8,608	--	9,742	53,294	55,869	2,575	4.6%	32%
January	--	8,608	--	--	--	64,477	--	--	--
February	--	8,608	--	--	--	73,085	--	--	--
March	--	8,608	--	--	--	81,693	--	--	--
April	--	8,608	--	--	--	90,301	--	--	--
May	--	8,608	--	--	--	98,909	--	--	--
June	--	67,332	--	--	--	166,241	--	--	--
Total Capital expenditure	--	166,241	--	53,294					

FS191 Setsoto - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - Mid-Year Assessment

Description	2016/17	Budget Year 2017/18							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Capital expenditure on new assets by Asset Class/Sub-class									
Infrastructure	2,605	133,541	-	9,742	27,785	66,771	38,986	58.4%	133,541
Infrastructure - Road transport	-	31,581	-	1,673	9,654	15,791	6,136	38.9%	31,581
<i>Roads, Pavements & Bridges</i>	-	31,581	-	1,673	9,654	15,791	6,136	38.9%	31,581
<i>Storm water</i>	-	-	-	-	-	-	-	-	-
Infrastructure - Electricity	-	6,000	-	-	44	3,000	2,956	98.5%	6,000
<i>Generation</i>	-	-	-	-	-	-	-	-	-
<i>Transmission & Reticulation</i>	-	6,000	-	-	44	3,000	2,956	98.5%	6,000
<i>Street Lighting</i>	-	-	-	-	-	-	-	-	-
Infrastructure - Water	-	42,716	-	7,880	11,064	21,358	10,294	48.2%	42,716
<i>Dams & Reservoirs</i>	-	-	-	-	-	-	-	-	-
<i>Water purification</i>	-	42,716	-	7,880	11,064	21,358	10,294	48.2%	42,716
<i>Reticulation</i>	-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation	-	53,244	-	189	7,023	26,622	19,599	73.6%	53,244
<i>Reticulation</i>	-	-	-	-	-	-	-	-	-
<i>Sewerage purification</i>	-	53,244	-	189	7,023	26,622	19,599	73.6%	53,244
Infrastructure - Other	2,605	-	-	-	-	-	-	-	-
<i>Waste Management</i>	-	-	-	-	-	-	-	-	-
<i>Transportation</i>	-	-	-	-	-	-	-	-	-
<i>Gas</i>	-	-	-	-	-	-	-	-	-
<i>Other</i>	2,605	-	-	-	-	-	-	-	-
Community	-	1,700	-	-	475	850	375	44.1%	1,700
Parks & gardens	-	-	-	-	-	-	-	-	-
Sportsfields & stadia	-	1,700	-	-	475	850	375	44.1%	1,700
Swimming pools	-	-	-	-	-	-	-	-	-
Community halls	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-
Recreational facilities	-	-	-	-	-	-	-	-	-
Fire, safety & emergency	-	-	-	-	-	-	-	-	-
Security and policing	-	-	-	-	-	-	-	-	-
Buses	-	-	-	-	-	-	-	-	-
Clinics	-	-	-	-	-	-	-	-	-
Museums & Art Galleries	-	-	-	-	-	-	-	-	-
Cemeteries	-	-	-	-	-	-	-	-	-
Social rental housing	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Housing development	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Other assets	86,377	31,000	-	-	25,034	27,000	1,966	7.3%	31,000
General vehicles	-	31,000	-	-	25,034	27,000	1,966	7.3%	31,000
Specialised vehicles	-	-	-	-	-	-	-	-	-
Plant & equipment	86,377	-	-	-	-	-	-	-	-
Computers - hardware/equipment	-	-	-	-	-	-	-	-	-
Furniture and other office equipment	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Civic Land and Buildings	-	-	-	-	-	-	-	-	-
Other Buildings	-	-	-	-	-	-	-	-	-
Other Land	-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Agricultural assets	-	-	-	-	-	-	-	-	-
<i>List sub-class</i>	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
<i>List sub-class</i>	-	-	-	-	-	-	-	-	-
Intangibles	-	-	-	-	-	-	-	-	-
Computers - software & programming	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	88,982	166,241	-	9,742	53,294	94,621	41,327	43.7%	166,241

Chart C1 2017/18 Capital Expenditure Monthly Trend: actual v target

Month	2016/17	Original Budget	Adjusted Budget	Monthly actual
Jul	-	1,128	-	2,535
Aug	-	8,623	-	28,025
Sep	-	8,628	-	4,836
Oct	-	8,628	-	3,365
Nov	-	10,308	-	4,555
Dec	-	8,628	-	9,742
Jan	-	8,628	-	-
Feb	-	8,628	-	-
Mar	-	8,628	-	-
Apr	-	8,628	-	-
May	-	8,628	-	-
Jun	-	67,352	-	-

Chart C1 2017/18 Capital Expenditure Monthly Trend: actual v target

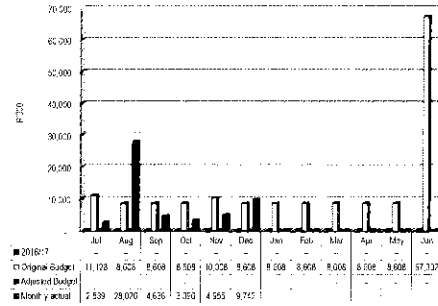


Chart C2 2017/18 Capital Expenditure: YTD actual v YTD target

Month	YearTD actual	YearTD Budget
Jul	2,535	11,128
Aug	27,565	19,751
Sep	25,721	28,379
Oct	28,587	36,907
Nov	43,552	47,261
Dec	53,294	55,885
Jan	64,477	64,477
Feb	73,665	73,665
Mar	81,693	81,693
Apr	90,761	90,761
May	98,588	98,588
Jun	155,241	155,241

Chart C2 2017/18 Capital Expenditure: YTD actual v YTD target

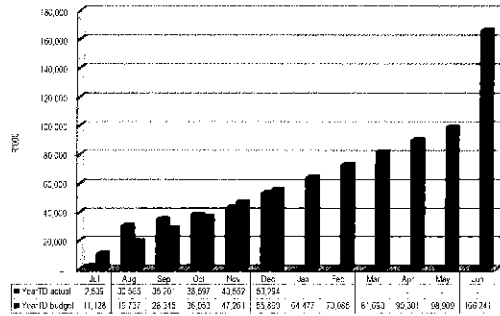


Chart C3 Aged Consumer Debtors Analysis

	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Days	151-180 Days	181 Days-1 Yr	Over 1 Yr
Budget Year 2017	38,171	14,757	15,162	14,387	18,257	12,008	55,674	225,215
2016/17	-	-	-	-	-	-	-	-

Chart C3 Aged Consumer Debtors Analysis

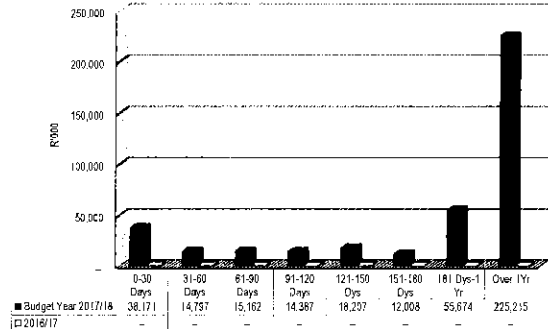


Chart C4 Consumer Debtors (total by Debtor Customer Category)

	2016/17	Budget Year 2017/18
Organs of State	42,085	43,295
Commercial	21,491	22,156
Households	311,295	320,686
Other	7,162	7,384

Chart C4 Consumer Debtors (total by Debtor Customer Category)

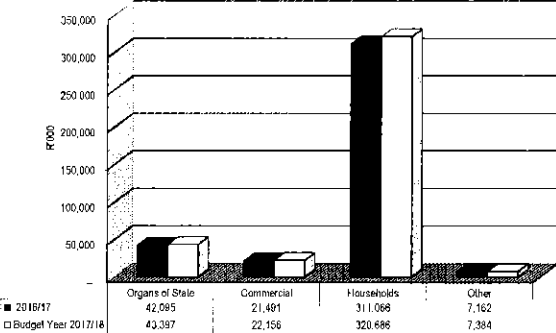


Chart C5 Aged Creditors Analysis

	Bulk Electricity	Bulk Water	PAYE deduction	VAT (output tax)	Pensions / Rail	Loan repayments	Trade Creditors	Auditor General	Other
2016/17	-	-	-	-	-	-	-	-	-
Budget Year 2017	5,748	-	-	-	-	-	7,099	-	1,845

Chart C5 Aged Creditors Analysis

