
MANTSOPA LOCAL MUNICIPALITY



In-Year Report of the Municipality

Prepared in terms of the Local Government: Municipal Finance
Management Act (56/2003): Municipal Budget and Reporting
Regulations, Government Gazette 32141, 17 May 2009.

Mid-year Budget & Performance Assessment for the period: 01 July 2021 to 31 December 2021





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Glossary

Adjustment Budget- Prescribed in section 28 of the MFMA. The formal means by which a municipality may revise its Annual Budget during the year.
Allocations – Money received from Provincial or National Government or other municipalities
Budget - The financial plan of the municipality
Budget Related Policy – Policy of a municipality affecting or affected by the budget, such as the tariffs policy, rates policy and credit control and debt collection policy
Capital Expenditure – Spending on assets such as land, buildings and machinery. Any capital expenditure must be as an asset or work in progress on the Municipality's balance sheet
Cash Flow Statement- A statement showing when actual cash is received and spent by the municipality. Cash payments do not always coincide with budgeted expenditure timings, For example, when an invoice is received by the Municipality it scores as expenditure in the month it is received, even though it may not be paid in the same period.
DORA – Division of Revenue Act. Annual piece of legislation that shows the amount of allocations from National government.
Equitable Share – A general grant paid to municipalities. It is predominantly targeted to help with free basic services.
MTREF – Medium Term Revenue and Expenditure Framework. A medium term financial plan, usually 3 years, based on a fixed first year and indicative further two years budget allocations. Also includes details of the previous and current years' financial position.
Operating Expenditure – Spending on the day to day expenses of the Municipality such as salaries, repairs, etc.
SDBIP – Service Delivery and Budget Implementation Plan. A detailed Plan comprising quarterly performance targets and Monthly budget estimates
Vote - One of the main segments into which a budget is divided, usually at directorate/ department level

CHAPTER 1: PURPOSE

The mid-year report is used as a management tool to assess the Municipality's performance and financial position against the approved budget by analysing trends and patterns for the first six months of the 2020/21 financial year, with a view of giving effect to the Mayor and Councils oversight role and to recommend the need for an adjustment budget as envisaged by the Municipal Finance Management Act 56 of 2003

CHAPTER 1: INTRODUCTION

In terms of Section 72(1)(a) and 52(d) of the Local Government Municipal Finance Management Act No. 56 of 2003 (MFMA) the Accounting Officer must by 25 January of each year assess the performance of the municipality during the first half of the financial year. A report on such assessment must in terms of Section 72(1) (b) of the MFMA be submitted to the Mayor, Provincial Treasury and National Treasury.

Once the Mayor has considered the report, he must submit the report to Council by 31 January in terms of Section 54 of the MFMA.

The mid-year performance reports and supporting tables of Mantsopa Local Municipality, prepared in accordance with MFMA Circular 13 and the Municipal Budget and Reporting Regulations, to illustrate the performance in graphical and tabular format are attached as Annexures A to Annexure G.

CHAPTER 1: EXECUTIVE SUMMARY

This report is a summary of the main budget issues arising from the budget monitoring process. It compares the progress of the budget in terms of actual income and expenditure to the projections contained in the Services Delivery and Budget Implementation Plan (SDBIP).

The following categories provide a consolidated overview of the implementation of the budget of the Municipality.

1.1.1 Table C1 Pre-audited budget and actuals summery

The following table provides a summary of the Municipality's performance on Capital, Operational Financial Position, Cash flow, Debtors Age Analysis and Creditors analysis as at 31 December 2021:

Mantsopa Local Municipality – 2021/22 Mid –Year Budget and Performance Assessment

FS196 Mantsopa - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M06 December

Table 04: Monthly Budget Statement - Financial Performance (Revenue and Expenditure) - 31st December										
Description	Ref	2020/21	Budget Year 2021/22							
		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		22 138	23 160	23 160	1 704	10 049	11 580	(1 531)	-13%	23 160
Service charges - electricity revenue		25	74 738	74 738	1 679	14 647	37 369	(22 722)	-61%	74 738
Service charges - water revenue		17 846	41 487	41 487	1 870	12 909	20 744	(7 834)	-38%	41 487
Service charges - sanitation revenue		25 961	33 270	33 270	2 496	15 057	16 635	(1 578)	-9%	33 270
Service charges - refuse revenue		18 131	23 033	23 033	1 737	10 442	11 517	(1 075)	-9%	23 033
Rental of facilities and equipment		0	1 398	1 398	-	1	699	(698)	-100%	1 398
Interest earned - external investments		155	230	230	0	16	115	(99)	-86%	230
Interest earned - outstanding debtors		70 781	38 000	38 000	5 043	29 201	19 000	10 201	54%	38 000
Dividends received		55	36	36	1	68	18	50	275%	36
Fines, penalties and forfeits		14	140	140	1	3	70	(67)	-95%	140
Licences and permits		25	-	-	0	0	-	0	#DIV/0!	-
Agency services		-	-	-	-	-	-	-	-	-
Transfers and subsidies		96 824	97 225	97 225	-	200	48 613	(48 413)	-100%	97 225
Other revenue		1 416	2 696	2 696	38	516	1 348	(832)	-62%	2 696
Gains		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		253 372	335 414	335 414	14 569	93 108	167 707	(74 599)	-44%	335 414
Expenditure By Type										
Employee related costs		105 782	120 667	120 667	-	45 641	60 334	(14 693)	-24%	120 667
Remuneration of councillors		7 164	12 168	12 168	-	3 108	6 084	(2 976)	-49%	12 168
Debt impairment		-	55 000	52 800	-	-	26 620	(26 620)	-100%	52 800
Depreciation & asset impairment		40	5 533	5 533	-	-	2 766	(2 766)	-100%	5 533
Finance charges		4 171	8 541	8 541	-	1 976	4 270	(2 295)	-54%	8 541
Bulk purchases - electricity		51 736	55 000	55 000	-	22 805	27 500	(4 695)	-17%	55 000
Inventory consumed		4 747	8 700	9 400	304	4 847	4 630	217	5%	9 400
Contracted services		15 887	16 581	17 191	339	3 671	8 535	(4 864)	-57%	17 191
Transfers and subsidies		-	50	50	-	-	25	(25)	-100%	50
Other expenditure		19 507	31 348	32 238	72	6 707	16 030	(9 323)	-58%	32 238
Losses		-	-	-	-	-	-	-	-	-
Total Expenditure		209 033	313 588	313 588	715	88 756	156 795	(68 039)	-43%	313 588
Surplus/(Deficit)		44 339	21 826	21 826	13 854	4 352	10 912	(6 560)	(0)	21 826
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		50 959	35 889	35 889	-	759	17 945	(17 185)	(0)	35 889
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		95 298	57 715	57 715	13 854	5 111	28 857			57 715
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		95 298	57 715	57 715	13 854	5 111	28 857			57 715
Attributable to minorities		-	-	-	-	-	-			-
Surplus/(Deficit) attributable to municipality		95 298	57 715	57 715	13 854	5 111	28 857			57 715
Share of surplus/ (deficit) of associate		-	-	-	-	-	-			-
Surplus/ (Deficit) for the year		95 298	57 715	57 715	13 854	5 111	28 857			57 715

CHAPTER 2: BUDGET PERFORMANCE ANALYSIS

2.1 OPERATION INCOME AND EXPENDITURE PERFORMANCE (Annexure B)

Items of income and expenditure with major deviations from the budget are as follows:

2.1.1 OPERATING INCOME

Budget Billings	VS	Annual Budget	Target July-Dec 2021	Actual billing July – Dec 2021
		(R)	(R)	(R)
Property rates		23 160 000	11 580 000	10 049 000
Water Revenue		41 487 000	20 744 000	12 909 000
Sanitation Revenue		33 270 000	16 635 000	15 057 000
Refuse Revenue		23 033 000	11 517 000	10 442 000
Electricity		74 738 000	37 369 000	14 647 000
Total		154 139 000	77 040 000	89 850 073

The collection rate analysis for 2021/22 budget year

Property rates: The municipality budgeted a total of R23 160m on property rates,

Quarter 1: billed R4 976m and collected R6 088m in 1st quarter

Quarter 2: billed R7 012m and collected R2 890m in 2nd quarter

Water Revenue: The municipality budgeted a total of R41 487m,

Quarter 1: billed R6 784m and the conventional meter collection was R2 426m while water pre-paid sales was R347 879. Total collection was R2 773m

Quarter 2: billed R5 250m and the conventional meter collection was R547 262

Sanitation/ Sewerage Revenue: The municipality budgeted a total of R33 270m,

Quarter 1: billed R7 532m and collected R965 838 at the end of 1st quarter.

Quarter 2: billed R8 667m and collected R1 026m at the end of 2nd quarter.

Refuse Revenue: The municipality budgeted a total of R23 033m,

- **Quarter 1:** billed R5 216m and collected R885 762 at the end of 1st quarter.
- **Quarter 2:** billed R5 994m and collected R836 776 at the end of 2nd quarter.

Electricity Revenue: The municipality budgeted a total of R74 738m,

- **Quarter 1:** billed R10 353m the conventional meter collection was R434 043m while prepaid electricity sales are R3 844m. total collection was R4 278m at the end of 1st quarter.
- **Quarter 2:** billed R20 599m the conventional meter collection was R104 015 while prepaid electricity sales are R6 467m. total collection was R6 571m at the end of 2nd quarter.

Description	Overall Semester collection rate	Total Collection Rates for all services						Overall semester collection
		Jul-21 R'000	Aug-21 R'000	Sep-21 R'000	Oct-21 R'000	Nov-21 R'000	Dec-21 R'000	
Billings	63 084	8 102	12 995	15 319	13 746	12 922	11 467	57%
Receipts	35 794	3 650	6 577	7 040	5 911	6 875	5 741	
Payment %	56,74%	45%	48%	46%	43%	53%	50%	

2.1.1.2. Revenue management (Annexure A)

✓ Level of Reliance on Government Grants

Purpose: The purpose of this ratio is to determine what percentage of the municipality's revenue is made up of government grants to determine the level of reliance on government funding by the municipality for its operations.

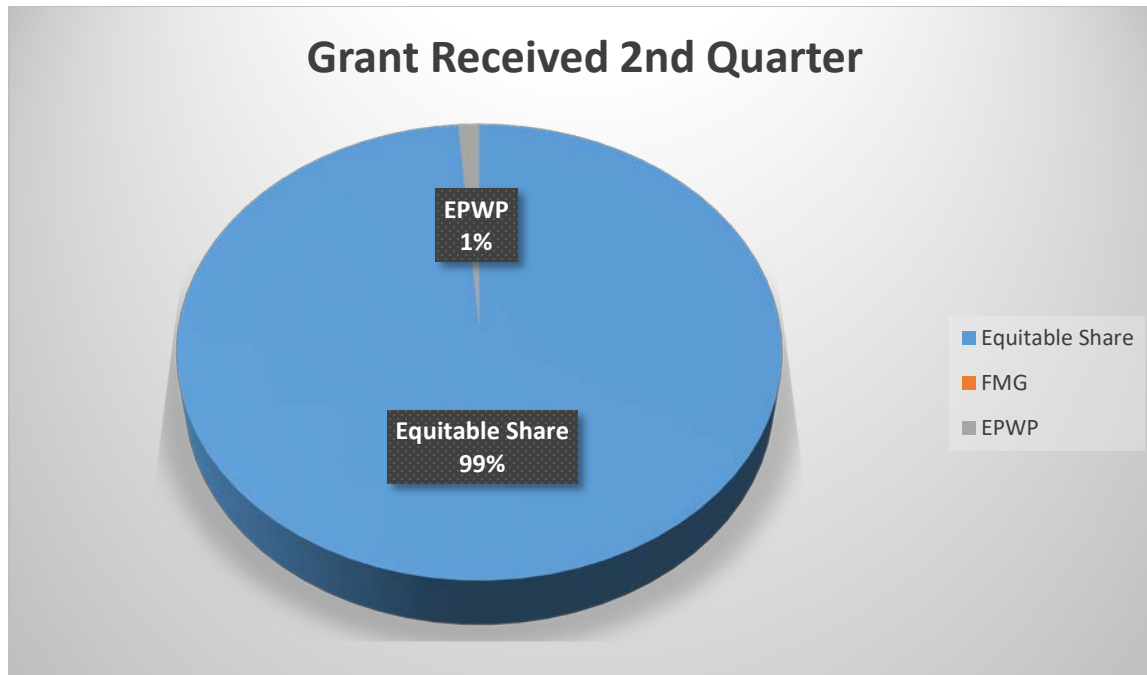
Formula: Grants & Subsidies/Total Revenue

These figures are found in the financial system of the Municipality

Description	Total Budget	Mid-term Receipts
Operational Grants	R 000	R 000
Equitable Share	94 060	64 199
Financial Management Grant	3 000	3000
Expanded Public Works Program	1 342	794
Total Operational Grants	98 402	73 684
Percentage over Total Income anticipated	75%	

- The Municipality received 68% of its total equitable share allocation for the semester per DORA
- The municipality also received 100% of its Financial Management Grant allocation for the semester
- The municipality received 59% of EPWP grant at the end of the semester

Graphic illustration of Operational Grants allocations per DORA compared from prior years



2.1.1.3 Investments and Cash Management (Annexure G)

Investments made with the various financial institutions are strictly in compliance with Municipal Finance Management Act and in terms of the Investment Framework Policy and Guidelines.

The municipality's investment portfolio also includes short term investment on balances on call accounts held from period July 2021 to December 2021, these are typically capital grants received/held and in terms of GRAP are classified as short -term investment.

The municipality did not have a new long-term investment with other institutions during the semester

Section 11 of the 2nd quarter of 2021/22 shows all municipal short term investment accounts as follows:

Mantsopa Local Municipality – 2021/22 Mid –Year Budget and Performance Assessment



QUARTERLY INVESTMENT REPORT

ANNEXTURE A

Municipality: MANTSOPA LOCAL MUNICIPALITY

Period: QUARTER 2 (OCT- DEC 2021/22)

9264892561

TRANSACTION DATE	OPENING BALANCE	INVESTMENT RECEIVED	INTEREST EARNED	BANK CHARGES	WITHDRAWAL	CLOSING BALANCE
OCT	11 674,63	-	4,96	-	-	11 679,59
NOV	11 679,59	-	5,68	-	-	11 685,27
DEC	11 685,27	-	7,44	-	-	11 692,71
TOTAL	11 674,63	-	18,08	-	-	11 692,71

9278783703

TRANSACTION DATE	OPENING BALANCE	INVESTMENT RECEIVED	INTEREST EARNED	BANK CHARGES	WITHDRAWAL	CLOSING BALANCE
OCT	5 061 926,53	-	6 420,47	-	5 000 000,00	68 347,00
NOV	68 347,00	-	128,74	-	-	68 475,74
DEC	68 475,74	-	142,49	-	-	68 618,23
TOTAL	5 061 926,53	-	6 691,70	-	5 000 000,00	68 618,23

9277963448

TRANSACTION DATE	OPENING BALANCE	INVESTMENT RECEIVED	INTEREST EARNED	BANK CHARGES	WITHDRAWAL	CLOSING BALANCE
OCT	3 039,72	-	1,29	-	-	3 041,01
NOV	3 041,01	-	1,48	-	-	3 042,49
DEC	3 042,49	-	1,94	-	-	3 044,43
TOTAL	3 039,72	-	4,71	-	-	3 044,43

TRANSACTION DATE	OPENING BALANCE	INVESTMENT RECEIVED	INTEREST EARNED	BANK CHARGES	WITHDRAWAL	CLOSING BALANCE
OCT	8 714,07	-	3,70	-	-	8 717,77
NOV	8 717,77	-	4,24	-	-	8 722,01
DEC	8 722,01	-	5,56	-	-	8 727,57
TOTAL	8 714,07	-	13,50	-	-	8 727,57

9230571400

TRANSACTION DATE	OPENING BALANCE	INVESTMENT RECEIVED	INTEREST EARNED	BANK CHARGES	WITHDRAWAL	CLOSING BALANCE
OCT	35 403,24	-	57,30	-	-	35 460,54
NOV	35 460,54	-	90,43	-	-	35 550,97
DEC	35 550,97	-	90,66	-	-	35 671,63
TOTAL	35 403,24	-	238,39	-	-	35 671,63

Withdrawals Summary

TRANSACTION DATE	OPENING BALANCE	INVESTMENT RECEIVED	INTEREST EARNED	BANK CHARGE	WITHDRAWAL	CLOSING BALANCE
OCT	R5 120 758,19	R0,00	R6 517,72	R0,00	-R5 000 000,00	R127 275,91
NOV	R127 275,91	R0,00	R230,57	R0,00	R0,00	R127 506,48
DEC	R127 506,48	R0,00	R248,09	R0,00	R0,00	R127 754,57
TOTAL	R5 120 758,19	R0,00	R6 996,38	R0,00	-R5 000 000,00	R127 754,57

Compiled by: BM Mofarasi

Signature:

Date: 10/01/2022

Reviewed by: G Seleke

Signature:

Date: 10/01/2022

A/Chief Financial Officer: KD Pharoze

Signature:

Date: 10/01/2022

2.1.2 OPERATIONAL EXPENDITURE (Annexure B)

Expenditure items and reason for such increase	Year To Date (YTD) Budget as of 31 December 2021	Actual Expenditure as at 31 December 2021	Amount Variance
	(R)'000	(R)'000	(R)'000
Employee Related costs	60 334	55 953	4 381
Councillors Remuneration	6 084	3 822	2 262
Bulk Purchases (ESKOM)	27 500	26 399	1 101
Other Expenditure	16 030	7 021	9 009

Employee Related costs:

Total employee related cost actual transactions processed in payroll from July 2021 – December 2021 for all staff compliments

Row Labels	Sum of Debit
Expenditure:Employee Related Cost:Municipal Staff:Salaries, Wages and Allowances:Allowances:Accommodation, Travel and Incidental	215 516.85
Expenditure:Employee Related Cost:Municipal Staff:Salaries, Wages and Allowances:Allowances:Housing Benefits and Incidental:Housing Benefits	692 944.13
Expenditure:Employee Related Cost:Municipal Staff:Salaries, Wages and Allowances:Allowances:Non-pensionable	15 231.13
Expenditure:Employee Related Cost:Municipal Staff:Salaries, Wages and Allowances:Allowances:Service Related Benefits:Acting and Post Related Allowance	281 820.43
Expenditure:Employee Related Cost:Municipal Staff:Salaries, Wages and Allowances:Allowances:Service Related Benefits:Bonus	758 568.98
Expenditure:Employee Related Cost:Municipal Staff:Salaries, Wages and Allowances:Allowances:Service Related Benefits:Leave Pay	804 221.93
Expenditure:Employee Related Cost:Municipal Staff:Salaries, Wages and Allowances:Allowances:Service Related Benefits:Long Service Award	97 021.42
Expenditure:Employee Related Cost:Municipal Staff:Salaries, Wages and Allowances:Allowances:Service Related Benefits:Overtime:Non Structured	5 029 144.82
Expenditure:Employee Related Cost:Municipal Staff:Salaries, Wages and Allowances:Allowances:Service Related Benefits:Overtime:Shift Additional Remuneration	830 137.40
Expenditure:Employee Related Cost:Municipal Staff:Salaries, Wages and Allowances:Allowances:Service Related Benefits:Standby Allowance	606 041.64
Expenditure:Employee Related Cost:Municipal Staff:Salaries, Wages and Allowances:Allowances:Travel or Motor Vehicle	2 625 748.70
Expenditure:Employee Related Cost:Municipal Staff:Salaries, Wages and Allowances:Basic Salary and Wages	31 209 243.03
Expenditure:Employee Related Cost:Municipal Staff:Salaries, Wages and Allowances:Bonuses	1 454 838.09
Expenditure:Employee Related Cost:Municipal Staff:Social Contributions:Bargaining Council	19 911.98
Expenditure:Employee Related Cost:Municipal Staff:Social Contributions:Group Life Insurance	217.68
Expenditure:Employee Related Cost:Municipal Staff:Social Contributions:Medical	4 730 846.86
Expenditure:Employee Related Cost:Municipal Staff:Social Contributions:Pension	4 890 034.88
Expenditure:Employee Related Cost:Municipal Staff:Social Contributions:Unemployment Insurance	338 916.45
Expenditure:Employee Related Cost:Senior Management:Chief Financial Officer:Salaries and Allowances:Basic Salary	85 705.20
Expenditure:Employee Related Cost:Senior Management:Designation:Salaries and Allowances:Allowance:Accommodation, Travel and Incidental	20 736.82
Expenditure:Employee Related Cost:Senior Management:Designation:Salaries and Allowances:Allowance:Housing Benefits	84 000.00
Expenditure:Employee Related Cost:Senior Management:Designation:Salaries and Allowances:Allowance:Travel or Motor Vehicle	258 000.00
Expenditure:Employee Related Cost:Senior Management:Designation:Salaries and Allowances:Basic Salary	720 410.56
Expenditure:Employee Related Cost:Senior Management:Designation:Salaries and Allowances:Service Related Benefits:Acting and Post Related Allowances	67 659.44
Expenditure:Employee Related Cost:Senior Management:Designation:Social Contributions:Bargaining Council	122.52
Expenditure:Employee Related Cost:Senior Management:Designation:Social Contributions:Medical	29 638.20
Expenditure:Employee Related Cost:Senior Management:Designation:Social Contributions:Pension	84 577.46
Expenditure:Employee Related Cost:Senior Management:Designation:Social Contributions:Unemployment Insurance	2 107.74
Grand Total	55 953 364.34

Overtime Expenditure

Total Overtime paid to employees from July 2021 – 31 December 2021

Row Labels	Sum of Debit
Expenditure:Employee Related Cost:Municipal Staff:Salaries, Wages and Allowances:Allowances:Service Related Benefits:Overtime:Non Structured	5 029 144.82
Expenditure:Employee Related Cost:Municipal Staff:Salaries, Wages and Allowances:Allowances:Service Related Benefits:Overtime:Shift Additional Remuneration	830 137.40
Grand Total	5 859 282.22

Bulk Purchases:

Total bulk electricity purchases from July 2021 – December 2021 from ESKOM

Row Labels	Sum of Debit	Sum of Credit
Expenditure:Bulk Purchases:Electricity:ESKOM	26 399 235.70	0
Grand Total	26 399 235.70	0

Other Expenditure:

Other operational expenditure from July 2021 – December 2021

Row Labels	Sum of Debit	Sum of Credit
Expenditure By Type / Bulk purchases	26 399 235.70	-
Expenditure By Type / Contracted services	3 905 016.19	15 864.00
Expenditure By Type / Employee related costs	55 953 364.34	64 661.05
Expenditure By Type / Finance charges	2 537 548.06	-
Expenditure By Type / Other expenditure	7 032 184.39	10 535.45

2.2 CAPITAL BUDGET AND PERFORMANCE (Annexure F)

The total capital grants allocations per 2021/22 DORA are as follows

Municipal Infrastructure Grant	20 889 000,00
Water Services Infrastructure Grant	15 000 000,00
Total capital grants	35 889 000,00

MIG Grant

The municipality received R12 152m at the end of the semester and had spent 29% (R3 583) of the grant

Date	Budget Estimate	Amount Received	Actual Expenditure	Balance
Jul-21	3 160 000.00	3 160 000.00	2 026 356.33	1 133 643.67
Aug-21	-	-	501 815.42	-501 815.42
Sep-21	8 992 000.00	8 992 000.00	785 919.41	8 206 080.59
Oct-21	-	-	269 350.85	-269 350.85
Nov-21	-	-	-	-
Dec-21	2 620 000.00	-	-	-
Jan-22	-	-	-	-
Feb-22	-	-	-	-
Mar-22	6 117 000.00	-	-	-
Apr-22	-	-	-	-
May-22	-	-	-	-
Jun-22	-	-	-	-
Total	20 889 000.00	12 152 000.00	3 583 442.01	8 568 557.99

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WSIG Grant

Total received at the end of the semester was R8 850m and expenditure of the grant was R4 242m which is 48% of the grant

WATER SERVICES INFRASTRUCTURE GRANT (WSIG)						
Monthly Report by Receiving Municipality						
Grant: WSIG		Municipality:	Local Municipality: Mantsopa Local Municipality		Month:	Dec-21
Financial Information						
For the Month		Total Transfers & Expenditure To-date			Annual Allocations	
Received	Spent	Received	Expenditure	Available at Municipality	Budget	Current Forecast
R'000	R'000	R'000	R'000	R'000	R'000	R'000
	1 840 195.13	8 850 000.00	4 242 085.02	4 607 914.98	15 000 000.00	17 398 548.39

CHAPTER 3: SERVICE DELIVERY PERFORMANCE

Top layer Service Delivery and Budget Implementation Plan 2021/22

National Development Plan Chapter		3.Infrastructure is poorly, Inadequate and under – maintained											
National Outcomes		6.An Efficient , Competitive and responsive economic infrastructure network											
Back to Basics		2.Supporting the delivery of Municipal services to the right quality and standard											
FSGDS 6 Pillars		3.Improved Quality of Life											
Departmental Strategic Goal		To provide access to basic level of water and sanitation to all households in a sustainable manner by 2022											
Key Performance Area		Service Delivery and infrastructure											
IDP Reference Number	Predetermined Objective	Focus Area	KPI	BI	Annual Target	Top Layer Service and Budget Implementation Plan				Budget			
						Target				Target			
						Quarter 1	Quarter 2	Quarter 3	Quarter 4	Q 1	Q 2	Q 3	Q 4
SD 001/2021/22	To provide efficient competitive sustainable economical infrastructure network and service delivery	Accessibility of Sanitation to households	Percentage of households with access to basic level of sanitation	97%	99 %	98 %	98,5%	99%	99 %				
SD 002/2021/22		Maintenance of sewer network infrastructure	Percentage of Sewer network infrastructure maintained	100 %	90 %	90 %	90 %	90 %	90 %				
SD 003/2021/22		Good governance	No of reports generated	12	12	3	3	3	3				

Mantsopa Local Municipality – 2021/22 Mid –Year Budget and Performance Assessment

SD 004/2021/22		Provision of Electricity	Percentage of households with access to basic level of electricity	87%	90 %	87%	87 %	87 %	90 %				
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National Development Plan Chapter		3.Infrastructure is poorly , Inadequate and under – maintained											
National Outcomes		6.An Efficient , Competitive and responsive economic infrastructure network											
Back to Basics		2.Supporting the delivery of Municipal services to the right quality and standard											
FSGDS 6 Pillars		3.Improved Quality of Life											
Departmental Strategic Goal		To ensure that 100% of households in formal and informal settlements in the Mantsopa municipal area have access to basic level of water by 2022											
Key Performance Area		Service Delivery and infrastructure											
IDP Reference Number		Focus Area	KPI	BI	Annual Target	Top Layer Service and Budget Implementation Plan				Budget			
						Target				Target			
						Quarter 1	Quarter 2	Quarter 3	Quarter 4	Q 1	Q 2	Q 3	Q 4
SD001/2021/22	PDO: To provide efficient competitive sustainable economical infrastructure network and service delivery	Accessibilit y of water to households	Percentage of households with access to basic level of water	100 %	100%	100%	100%	100%	100%				
		Maintenan ce of water network infrastructure	Percentage of water network infrastructure maintained	100 %	90%	90%	90%	90%	90%				
		Good governance	No of reports generated	12	12	3	3	3	3				

National Development Plan Chapter		Building a capable state											
National Outcomes		5. A skilled and capable workforce to support an inclusive growth											
Back to Basics		2. Building institution and administrative capabilities											
FSGDS 6 Pillars		3.Improved Quality of Life											
Departmental Strategic Goal		To provide sufficient and skilled human capital in order to enable all departments to function optimally in enhancing service delivery and institutional capacity by 2022											
Key Performance Area		Service Delivery and infrastructure											
IDP Reference Number	Predetermined Objective	Focus Area	KPI	BI	Annual Target	Top Layer Service and Budget Implementation Plan				Budget			
						Target				Target			
						Quar ter 1	Quar ter 2	Quar ter 3	Quar ter 4	Quar ter 1	Quar ter 2	Quar ter 3	Quar ter 4
ODT001/2021/22	To provide sufficient and skilled human capital in order to enable all departments to function optimally	Training and Development	Percentage to which planned programmes are implemented and achieved	85%	100%	100 %	100 %	100 %	100 %				

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ODT002/2021/22	in enhancing service delivery and institutional capacity.		Percentage of municipality's budget spent on implementing its Workplace Skills Plan	100 %	100%	100 %	100 %	100 %	100 %				
ODT003/2021/22			Number of approved Workplace Skills Plans	1	1	0	0	0	1				

National Development Plan Chapter		3.Towards an Inclusive Socio-Economic Transformation- Economy & Employment											
National Outcomes		6.An Efficient , Competitive and responsive economic infrastructure network											
Back to Basics		2.Supporting the delivery of Municipal services to the right quality and standard											
FSGDS 6 Pillars		3.Improved Quality of Life											
Departmental Strategic Goal		Facilitate decent employment through Radical Socio-economic transformation and inclusive economic growth by 2022											
Key Performance Area		Service Delivery and infrastructure											
IDP Reference Number	Predetermined Objective	Focus Area	KPI	BI	Annual Target	Top Layer Service and Budget Implementation Plan				Budget			
						Target				Target			
						Quarter 1	Quarter 2	Quarter 3	Quarter 4	Q1	Q2	Q3	Q4
LED001/2021/22	Facilitate decent employment through Radical Socio-economic transformation and inclusive economic growth	Promotion and support of SMME's and Cooperatives development	Percentage of activities accomplished on the development of SMME's and Cooperatives	75%	100%	100 %	100 %	100 %	%				
LED002/2021/22		Informal Sector Developments	Number of reports on informal Sector Development projects carried out	4	4	1	1	1	1				
LED003/2021/22		Promotion and development of Agricultural Sector	Number of reports on Agricultural development programmes accomplished	4	4	1	1	1	1				
LED004/2021/22		Tourism Development	Number of reports on support projects accomplished towards tourism developments	4	4	1	1	1	1				
LED005/2021/22		Business Regulation and Compliance	Number of reports on business issued with licence / permits	4	4	1	1	1	1				

National Development Plan Chapter		Building a capable state											
National Outcomes		6.An Efficient , Competitive and responsive economic infrastructure network											
Back to Basics		2.Supporting the delivery of Municipal services to the right quality and standard : z basic Services											
FSGDS 6 Pillars		3.Improved Quality of Life											
Departmental Strategic Goal		To provide sufficient and skilled human capital in order to enable all departments to function optimally in enhancing service delivery and institutional capacity by 2022											
Key Performance Area		Service Delivery and infrastructure											

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IDP Reference Number	Predetermined Objective	Focus Area	KPI	BI	Annual Target	Top Layer Service and Budget Implementation Plan				Budget			
						Target				Target			
						Quarter 1	Quarter 2	Quarter 3	Quarter 4	Q1	Q2	Q3	Q4
ODT001/2021/22	To provide sufficient and skilled human capital to enable all departments to function optimally in enhancing service delivery and institutional capacity.	Training and Development	Percentage to which planned programmes are implemented and achieved	85%	100%	100%	100%	100%	100%				
ODT002/2021/22			Percentage of municipality's budget spent on implementing its Workplace Skills Plan	100%	100%	100%	100%	100%	100%				
ODT003/2021/22			Number of approved Workplace Skills Plans	1	1	0	0	0	1				

National Development Plan Chapter		Sound financial viability, management and accountability.											
National Outcomes		6.An Efficient , Competitive and responsive economic infrastructure network											
Back to Basics		2.Supporting the delivery of Municipal services to the right quality and standard											
FSGDS 6 Pillars		3.Improved Quality of Life											
Departmental Strategic Goal		To ensure Sound financial viability, management and accountability by 2022											
Key Performance Area		Service Delivery and infrastructure											
IDP Reference Number	Predetermined Objective	Focus Area	KPI	BI	Annual Target	Top Layer Service and Budget Implementation Plan				Budget			
						Target				Target			
						Quarter 1	Quarter 2	Quarter 3	Quarter 4	Q1	Q2	Q3	Q4
VVM001/2021/2022	Sound financial viability, management and accountability	Review Policies	Number of Capital Infrastructure Asset Investment Policies reviewed and approved	1	1	0	0	0	1				
VVM002/2021/2022		Assets Management	Percentage Compliance of Assets Register as per the GRAP Requirements	90%	100%	100%	100%	100%	100%				
VVM003/2021/2022		Assets Maintenance	Percentage maintenance budget spent	100%	100%	100%	100%	100%	100%				
VVM004/2021/2022		Update Assets register	Percentage GRAP compliance Assets Registers	90%	100%	100%	100%	100%	100%				
VVM005/2021/2022		Legislative Compliance	Percentage of legislative compliance	100%	100%	100%	100%	100%	100%				
VVM006/2021/2022		Free Basic Services	Percentage of households earning less than R3500 per month with access to free basic services;	60%	100%	100%	100%	100%	100%				

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MUNICIPAL PERFORMANCE PLANS 2021/2022

HIGHLEVEL OVERVIEW OF THE PERFORMANCE OF THE INSTITUTION 01 JULY 2021 UNTIL 31 DECEMBER 2021

STRATEGIC LEVEL SUMMARY (OVERALL PERFORMANCE 01 JULY 2021 TO 31 DECEMBER 2021)

DESCRIPTION	KPA1. BASIC SERVICE DELIVERY	KPA 2. MUNICIPAL TRANSFORMATION & DEVELOPMENT	KPA 3. LOCAL ECONOMIC DEVELOPMENT	KPA .4 MUNICIPAL FINANCIAL VIABILITY & MANAGEMENT	KPA 5. GOOD GOVERNANCE & PUBLIC PARTICIPATION	KPA .6 COMMUNITY DEVELOPMENT & SOCIAL COHESION	TOTAL INSTITUTION KPI
2021/2022 SDBIP targets	21	18	6	40	40	18	143
2021/2022 Mid- year Target set	14	16	5	29	30	14	108
Targets achieved	8	5	4	18	20	11	66
% Targets achievement	57%	31%	80%	62%	66%	78%	61%

Department: Community Services and Development:

KPA: Community Development & Social Cohesion

KPI	ANNUAL TARGET	MID YEAR TARGET	TARGET NOT ACHIEVED	REASONS CITED	PERCENTAGE ACHIEVED
Security management policy approved by council by 30 June 2022	1	1	0	Policy not yet approved by Council	78
Number of Traffic check points conducted by 30 June 2022	300	200	173	Vehicles were counted instead of traffic points	
Number of municipal residential properties leased by 30 June 2022	40	91	51	Unoccupied properties due to Lack of maintenance	

Department: Technical Services

KPA: Service Delivery and infrastructure

KPI	ANNUAL TARGET	MID YEAR TARGET	TARGET NOT ACHIEVED	REASONS CITED	PERCENTAGE ACHIEVED
Number of water quality tests conducted per month	12	6	5	Lab close without informing Municipality	57%
Number of waste water quality tests conducted per month	12	6	5	Lab close without informing Municipality	
Number of Quarterly Provincial Waste Management Officers Forum meetings held by 30 June 2022	4	2	0	Target depended on the Provincial Department	
Percentage progress made on Ladybrand : Feasibility of new Landfill site in Ladybrand by 30 June 2022	100%	15%	15%	MIG has not approved the project	

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Percentage progress made on refurbishment of Weir in Hobhouse	100%	10%	0%	NEMA approved, WULA not yet approved	
Storm-water channel cleaned by 30 June 2022	10 km	4.65	-0.5	Most of the stormwater cleaning was done in the 1st quarter.	

Department: Corporate Services

KPA: Institutional Transformation & Development

KPI	ANNUAL TARGET	MID YEAR TARGET	TARGET NOT ACHIEVED	REASONS CITED	PERCENTAGE ACHIEVED
Number of HR related policies reviewed by Council by 30 June 2022	1	1	1	Council sub-committees were non-functional Last governance committees was on the 12 Feb 2021 that never sits	31%
Number of awareness made on Health and Safety at workplace by 30 June 2022	4	2	0	Awareness programme was submitted to Governance committee (No supporting document)	
Number of OHS meetings held by 30 June 2022	4	2	0	Non sitting of meeting	
Number of reports on retirements, recruitment and light duty submitted to Council for consideration by 30 June 2022	4	2	1	Non-functional of the governance committee	
Institutional Job evaluation conducted by 30 June 2022	1	1	0	Non sitting of the job evaluation committee	
Organisational Structures reviewed and approved by Council by 30 June 2022	1	1	0	Last update was in May 2019	
Number of Year plans compiled and approved by Council by 30 June 2022	1	1	0	Council have not yet approved Year plan	
Number of EXCO Meetings held by 30 June 2022	6	3	1	No minutes and attendance register attached, only the invitation for 30 July 2021	
Number of MPAC meetings held by 30 June 2022	6	3	2	MPAC did not have meetings since 2021 LGE	
Number of Analysis Reports on Attendance of Meetings by Councillors by 30 June 2022	2	1	0	No attached analysis report	
Percentage of disciplinary matters processed and finalised within 90 days by 30 June 2022	100%	100%	0%	No POE attached to substantiate reported performance achievement	

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DEPARTMENT: FINANCE

KPA: MUNICIPAL FINANCIAL VIABILITY AND MANAGEMENT

KPI	ANNUAL TARGET	MID YEAR TARGET	TARGET NOT ACHIEVED	REASONS CITED	PERCENTAGE ACHIEVED
Revenue collection increased to 70% of the 100% billed accounts per quarter	70%	70%	0	Section 52d of the 2nd quarter is not yet complete as all transactions have not been captured for month 6 of the system	62%
Number of registers sent to water division on faulty meters by 30 June 2022	12	6	0	Installation of prepaid meters project still running for all mantsopa towns	
Number of updates of the supplementary valuation roll by 30 June 2022	1	1	0	Report not yet received from the valuer	
Number of cut off register for top debtors in towns implemented by 30 June 2022	12	6	5	Late monthly billing	
Number of reconciliations performed between the General Ledger & fixed Asset Register as at 30 June 2022	12	6	3	FAR submitted for audit	
Number of reports on vehicles licenced and registered as at 30 June 2022	12	6	3	Fleet licences expires 2022	
Number of section 71 Reports submitted to the Mayor within 10 days after the end of the month	12	6	5	December delays due to the system billing process not completed	
Number of Section 11 reports tabled in Council by 30 June 2022	4	2	1	Delays due to the system billing process not completed	
Number of section 52 (d) reports tabled in Council within 30 days after the end of the month	4	2	1	Delays due to the system billing process not completed	
Percentage invoices paid within 30 days	100%	100%	40%	Cash flow constraints	

DEPARTMENT: OFFICE OF THE MUNICIPAL MANAGER

KPA: GOOD GOVERNANCE AND PUBLIC PARTICIPATION

KPI	ANNUAL TARGET	MID YEAR TARGET	TARGET NOT ACHIEVED	REASONS CITED	PERCENTAGE ACHIEVED
Number of meetings held on the implementation of the IDP Review Process Plan by 30 June 2022	16	8	4	Meetings stopped during the Local Government Elections	68%
Number of Quarterly Review of the Municipal Manager & Senior Manager's Performance by 30 June 2022	2	2	0	The Municipal Manager passed on and the CFO resigned	
Number of annual performance reports submitted to Auditor	1	1	0	Delay from Finance department to submit the AFS	

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General of South Africa by the 31st of Aug of each year				
Number of monthly reports on the implementation of Back-to-Basics programme by 30 June 2022	12	6	0	B2B Disestablished effectively from 01 July 2022
Number of updates on the Audit Action Plan by 30 June 2022	2	2	0	Audit for 2020/2021 was not conducted by AGSA
Number of Reports submitted to Risk Management Committee for approval by 30 June 2022	4	2	0	Report not signed
Number of municipal wide risk assessment conducted by 30 June 2022	1	1	0	Report not signed
Number of Risk Management Documents Approved by Council 30 June 2022	5	5	0	Report not signed
Number of Risk Committee meetings held by 30 June 2022	4	2	0	Report not signed
Number of Information Communication Technology Steering Committee meeting held by 30 June 2022	4	2	0	Research on legislation to appoint Chairperson
Number of reports on support projects accomplished towards tourism development by 30 June 2022	4	2	0	No report attached

MUNICIPAL PERFORMANCE PLANS (DETAILED REPORT 01 JULY 2021 TO 31 DECEMBER 2021)

SECURITY MANAGEMENT DIVISION															
Planning level	Predetermined Objectives	Key Performance Indicator	Evidence	type	Unit of Measure	Baseline	Weighting	Annual Target	Past year performance	Quarter 1	Quarter 2	Progress	Variance	Reason for variance	Remedial steps taken or to be taken
Activity 1.1	To provide effective community development and social services	Security management policy approved by council by 30 June 2022	Council resolution and a Security policy	Target	Number	0		1	0	0	0	0	-1	Policy not yet approved by Council	Draft policy has been approved with amendments. However, the Municipal Manager still needs to sign.
				Budget											
DISASTER MANAGEMENT DIVISION															
Planning level	Predetermined Objectives	Key Performance Indicator	Evidence	type	Unit of Measure	Baseline	Weighting	Annual Target	Past year performance	Quarter 1	Quarter 2	Progress	Variance	Reason for variance	Remedial steps taken or to be taken
Activity 1.1	To provide effective community development and social services	Number of fire safety inspections done by 30 June 2022	Fire safety inspections register	Target:	Number	161	15	240	161	60	60	120	None		
				Budget	Rand										
Activity 1.3		Number of Public Awareness campaigns on public safety conducted by 30 June 2022	Report & attendance register	Target:	Number	60		60	60	20	20	40	N/A	N/A	N/A
				Budget	Rand										
Activity 1.4		Disaster Management Plan reviewed and approved by 30 June 2022	Council resolution and the approved Disaster Management Plan	Target:	Number	1		1	1	0	0	1	N/A	To be reviewed as part of IDP process	N/A
				Budget	Rand										

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Activity 1.6		Number of reports on Disaster Management submitted to the TMDM by 30 June 2022	Report & proof submission	Target	Rand	0		4	New KPI	1	0	1	0	The Reporting mechanism have changed to communicating through WhatsApp group	N/A
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TRAFFIC MANAGEMENT DIVISION															
Planni ng level	Predetermin ed Objectives	Key Performanc e Indicator	Evidence	type	Unit of Measure	Baseli ne	Baseli ne	Annua l Target	Past year perform ance	Qua rter 1	Qua rter 2	Progre ss	Varian ce	Reason for variance	Remedial steps taken or to be taken
	To comply with the provisions of ARTO	Number of Traffic check points conducted by 30 June 2022	Check report	Target:	Number	381		300	381	50	150	27	173	Vehicles were counted instead of traffic points	Department advised to count traffic points
				Budget	Rand										
		Number of traffic operations conducted by 30 June 2022	Traffic Operatio ns report	Target	Rand	0		4	New KPI	1	6	8	3	Due to festive season roadblocks	N/A
				Budget	Number										

Human Settlement & Urban Planning Division															
Planning level	Predetermined Objectives	Key Performance Indicator	Evidence type	Type	Unit of Measure	Baseline	Weighting	Annual Target	Past year performance	Quarter 1	Quarter 2	Progress	Variance	Reasons for variance	Remedial Steps taken or to be taken
Activity 1.2		Number of consumer education on security of tenure conducted by 30 June 2022	Report & attendance register	Target:	Number	2		4	2	1	1	2	None	Engaged in outreach programme	N/A
				Budget	Rand										
Activity 1.3		Reviewed Housing Sector Plan approved by 30 June 2022	Housing Sector plan & Council resolution	Target:	Number	1		1	1	0		0	1	To be revised as part of IDP process	N/A
				Budget											
Activity 1.4		Number of municipal residential properties leased by 30 June 2022	Annual Signed lease agreements	Target	Number	47		40	123	47	44	91	51	Unoccupied properties due to Lack of maintenance	Property Maintenance
				Budget	Rand										
Activity 1.5		Number of municipal land leased for economic development by 30 June 2022	Annual Signed lease agreements	Target	Number	29		6	20	6	7	13	7	New signed lease	N/A
				Budget	Rand										
Activity 1.6		Number of municipal land leased for social activities by 30 June 2022	Signed lease agreements	Target	Rand	5		6	5	6	6	12	0		
				Budget	Number										

Development Planning and Management Division															
Planning level	Predetermined Objectives	Key Performance Indicator	Evidence type	Unit of Measure	Baseline	Weighting	Annual Target	Past year performance	Quarter 1	Quarter 2	Progress	Variance	Reason for variance	Remedial steps taken or to be taken	

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Activity No. 1.1	To Ensure that all the building plans received within the municipal jurisdiction concur with the approved design in terms of the NBRBS Act 103 of 1977; and compliance with SPLUMA 16 of 2013	Number of land use Contravention Notices issued by 30 June 2022	Contravention notices issued	Target	Number	82	15	100	82	30	34	64	14	Based on external forces	N/A
Activity No. 1.2		SDF Review approved by Council by 30 June 2022	SDF and Council resolution	Target	Number	1		1	1	0	0	0	None	To be reviewed as part of IDP process	N/A
Activity No. 1.3		Land Use Management Scheme compiled and approved by Council by 30 June 2022	LUMS and Council resolution	Target	Number	0		1	0	0	0	0	None	N/A	Department of Agriculture and Land Reform and Rural Development granted extension until June 2022. In collaboration with CoGTA held the Technical and Project Steering meetings to discussed phase sand definitions
				Budget										N/A	Department of Agriculture and Land Reform and Rural Development granted extension until June 2022. In collaboration with CoGTA held the Technical and Project Steering meetings to discussed phase sand definitions
PARKS, PROPERTIES AND CEMETERIES															
Planning level	Predetermined Objectives	Key Performance Indicator	Evidence	type	Unit of Measure	Baseline	Weighting	Annual Target	Past year performance	Quarter 1	Quarter 2	Progress	Variance	Reason for variance	Remedial steps taken or to be taken

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Activity No. 1.1	To ensure that all properties of council are properly maintained	Number of municipal properties cleaned per month.	Job cards	Target	Number	52	15	52	52	13	61	115	48	Procured new machinery and appointment of casuals and EPWP	N/A
			Budget												
Activity No.1. 2		Number of sport and recreational facilities cleaned per month.	Job cards	Target	Number	300		300	280	75	103	100	28	Procured new machinery and appointment of casuals and EPWP	N/A
				Budget											
Activity No. 1.3		Number of cemeteries maintained per quarter.	Job cards	Target	Number	40		40	40	10	12	22	2	Procured new machinery and appointment of casuals and EPWP. Application of weed killer on all cemeteries including closed ones.	N/A
				Budget											

Water and Sanitation Division															
Planning level	Predetermined Objectives	Key Performance Indicator	Evidence	type	Unit of Measure	Baseline	Weighting	Annual Target	Past year performance	Quarter 1	Quarter 2	Progress	Variance	Reason for variance	Remedial steps taken or to be taken
Activity1.1	Water & Waste water service provided to all households in accordance with Blue Drop & Green Drop standards	Number of water quality tests conducted per month	Water quality test results from the Lab	Target:	Number	12	30%	12	9	3	3	2	1	Lab close without informing Municipality	Check with Laboratory at the
				Budget	Rand										
Activity1.2		Number of waste water quality tests conducted per month	Waste water test results from the Lab	Target:	Number	9		12	9	3	3	2	1	Lab close without informing Municipality	Check with Laboratory at the
				Budget	Rand										
Activity1.3		Number of Water Services Development Plans reviewed	Council Resolution and	Target	Number	1		1	1	0	0	0	0	To be submitted in final quarter	N/A

Mantsopa Local Municipality – 2021/22 Mid –Year Budget and Performance Assessment

		by 30 June 2022	reviewed WSDP												
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Refuse Removal, Environment & Waste Management															
Planni ng level	Predetermined Objectives	Key Performance Indicator	Evidence	type	Unit of Measure	Baseli ne	Weigh ting	Annua l Target	Past year perfor mance	Qua rter 1	Qua rter 2	Progre ss	Varian ce	Reason for variance	Remedial steps taken or to be taken
Activit y1.1	Ensure Implementation and Compliance with NEM: Waste Act 59 of 2008 leading to Successful Implementation of Sustainable Environmental Management Programmes	Annually review Integrated Waste Management Plan approved by 30 June 2022	Council resolution on Integrated Waste Management Plan	Target:	Number	1	25%	1	1	0	0	0	N/A	N/A	N/A
				Budget:	Rand										
Activit y1.3		Frequency of Refuse removal collected throughout Mantsopa areas by 30 June 2022	Monthly collection Schedule & Job Cards	Target:	Number	528		528	528	132	132	132	0	N/A	N/A
				Budget:	Rand										
Activit y1.4		Number of Quarterly Provincial Waste Management Officers Forum meetings held by 30 June 2022	Attendance registers and Minutes	Target:	Number	4		4	4	1	1	0		Target depende d on the Provincial Departme nt	Destea has made commitm ent to commenc e with the quarterly meetings in the new year
				Budget:	Rand										
Activit y1.6		Number of CWP Local Reference Committee meetings held per quarter	Minutes and Attendance Registers	Target:	Number	4		4	4	1	1	1	0	Impleme nting agent contract expired as well as contract of the site Manager and office staff elapse as a result	A new impleme nting agent will commerc e work in January 2022 CWP local reference meeting will then be proceed as normal
				Budget:	Rand										

Project management Unit															
Planni ng level	Predetermined Objectives	Key Performance Indicator	Evidence	type	Unit of Measure	Baseli ne	Weigh ting	Annua l Target	Past year perfor mance	Qua rter 1	Qua rter 2	Progre ss	Varian ce	Reason for variance	Remedial steps taken or to be taken
		Percentage progress made on Tweespruit /Borwa: Upgrading of sports field (Phase 2) by 30 June 2022	Progress report & Completion Certificate	Target:	Percentag e	20%		100%	N/A	50%	70%	0%	0%	N/A	N/A
				Budget:	Rand										
		Percentage progress made on Mahlatwetsa : Construction of 900metres paved roads and associated stormwater by 30 June 2022	Progress report & Completion Certificate	Target:	Percentag e	0%		100%	20%	70%	100 %	100%	0%	N/A	N/A
				Budget:	Rand										



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		Percentage progress made on Thaba Pachao : Construction of 1 km paved road and storm water by 30 June 2022	Progress report & Completion Certificate	Target: Budget	Percentage Rand	0%		100%	N/A	0%	0%	0%	0%	N/A	N/A
		Percentage progress made on Ladybrand : Feasibility of new Landfill site in Ladybrand by 30 June 2022	Progress report & Completion Certificate	Target: Budget	Percentage Rand	0%		100%	N/A	0%	15%	0%	-15%	MIG has not approved the project	Persistent inquest to MIG
		Percentage progress made on Manyatseng Ext 10 Installation of water Reticulation Infrastructure by 30 June 2022	Progress report & Completion Certificate	Target: Budget	Percentage Rand	0%		100%	N/A	0%	0%	0%	0%	N/A	N/A
		Percentage progress made on construction of 3ML Reservoir and Pipeline in Ladybrand	Progress report & Completion Certificate	Target: Budget	Percentage Rand	0%		100%	0%	0%	15%	23%	+8%	N/A	N/AN/A
		Percentage progress made on refurbishment of Weir in Hobhouse	Progress report & Completion Certificate	Target: Budget	Percentage Rand	0%		100%	0%	0%	10%	0%	10%	WULA approved late	The project has been re-advertised.
		Number of MIG Annual reports prepared to comply with MIG Conditions by 30 June 2022	Signed 2019/20 Annual Report	Target: Budget	Number Rand	1		1	1	1	0	N/A	-N/A	N/A	N/A
		Number of EPWP beneficiaries appointed by 30 June 2022	Employment Contracts	Target: Budget	Number Rand	257		213	257	53	106	124	+18	N/A	N/A
		Number of EPWP Implementation Plans generated by 30 June 2022	Signed Annual Plan	Target: Budget	Number Rand	1		1	1	1	0	0	N/A	N/A	N/A
Roads and Stormwater															
Planning level	Predetermined Objectives	Key Performance Indicator	Evidence	type	Unit of Measure	Baseline	Weighting	Annual Target	Past year performance	Quarter 1	Quarter 2	Progress	Variance	Reason for variance	Remedial steps taken or to be taken
Activity 2.1	To improve the standard of roads and storm water drainages in the Municipality	Kilometres of roads re-gravelled by 30 June 2022	Job Cards	Target:	Kilometres	7.6km	25%	2km	7.6km	0.5 Km	0.5 Km	0.14	-0.86	The division could not import gravel material because the tipper truck was not road worthy and could not be taken to	Municipal tipper truck has been fixed .Manage ment to hire additional trucks to assist our own truck

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Mantsopa Local Municipality – 2021/22 Mid –Year Budget and Performance Assessment

													n committe e			
Activity 1.5		Organisational Structures reviewed and approved by Council by 30 June 2022	Organisation al Structure & Council resolution	Target Budget	Number Rand	1		1	1		0	1	0			
													Last update was in May 2019	To be updated and presented to all council committees	Every department to input on the organisational structure	
Administration and Council Support																
Planning level	Predeter mined Objective s	Key Performance Indicator	Evidence	type	Unit of Measure	Baseli ne	Weigh ting	Annua l Target	Past year perfor mance	Quar ter 1	Quar ter 2	Progre ss	Variance	Reason for variance	Remedial steps taken or to be taken	
Output 2	Develop ment of the corporate Services Excellenc e	Number of Council resolutions implementatio n report submitted to Council by 30 June 2022	Council resolutions progress register & resolution	Target	Number	1	30%	4	1	1	1	3	+2	N/A	N/A	
				Budget	Rand											
Activity2 .1		Number of Year plans compiled and approved by Council by 30 June 2022	Year Plan & council resolution	Target	Number	1		1	1	0	0	0	1	Council have not yet approved Year plan	Council to approve year plan	
				Budget												
Activity2 .2		Number of Council meetings held by 30 June 2022	Notice, Minutes & Attendance register	Target	Number	15		8	15	2	2	3	0	N/A	N/A	
				Budget	Rand											
Activity2 .3		Number of EXCO Meetings held by 30 June 2022	Notice, Minutes & Attendance register	Target	Number	6		6	6	1	2	0	1	No sitting of EXCO since the election of new Council	EXCO meeting to sit in the next quarter	
				Budget	Rand											
Activity 2.4		Number of MPAC meetings held by 30 June 2022	Notice, Minutes & Attendance register	Target	Number	2		6	0	1	2	0	1	No sitting of MPAC since the election of new Council	MPAC meeting to sit in the next quarter	
				Budget	Rand											
Activities 2.5		Number of Analysis Reports on Attendance of Meetings by Councillors by 30 June 2022	Analysis report and proof submission to Speaker	Target	Number	2		2	1	0	1	0	1	No attached analysis report	Analysis report to be attached	

LEGAL AND LABOUR															
Planni ng level	Predeter mined Objective s	Key Performance Indicator	Evidence	type	Unit of Measu re	Baseli ne	Weigh ting	Annua l Target	Past year perform ance	Quar ter 1	Quar ter 2	Progre ss	Variance	Reason for variance	Remedial steps taken or to be taken
Activit y2.8	Develop ment of the Corporat e Services Excellenc e	Number of Contingent Liability Register reviewed by 30 June 2022	Continge nt Liability register	Target	Numb er	12	20%	12	12	3	3	3	0	N/A	N/A
				Budget											
Activit y2.10		Percentage of disciplinary matters processed and finalised within 90 days by 30 June 2022	Judgeme nts & register	Target	Percen tage	100%	100%	100%	100 %	100 %	40%	Five discipli nary /matters have not been comple ted	Matters had to be postpone d because of the non-availabi lity of presiding officers	Members have affirmed that they will attend to next dates schedule d for hearings	
				Budget											
Skills Development Division															

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Planning level	Predetermined Objectives	Key Performance Indicator	Evidence	type	Unit of Measure	Baseline	Weighting	Annual Target	Past year performance	Quarter 1	Quarter 2	Progress	Variance	Reason for variance	Remedial steps taken or to be taken
Activity 1.1	Development of the corporate Services Excellence	Number of Workplace skills Plan submitted to Dept of Labour by 30 June 2022	Work place skills Plan (WSP) and proof of submission	Target:	Number	1	20%	1	1	0	0	1	0	N/A	N/A
Activity 1.2		Number of Annual Training Report submitted to Training Committee & Dept of Labour by 30 June 2022	Annual Training report (ATR) & proof submission	Budget:	Number	1									
Activity 1.3		Number of institutional Skills audit conducted by 30 June 2022	Skills Audit report	Target:	Number	1		1	1	0	0	1	0	N/A	N/A
Activity 1.5		Number of Employment Equity Report submitted to the Dept of Labour by 30 June 2022	Employment Equity report & proof of submission	Budget:	Number	1									

DEPARTMENT OF CHIEF FINANCIAL OFFICER: KPA: FINANCIAL VIABILITY & MANAGEMENT

Revenue Management Division															
Planning level	Predetermined Objectives	Key Performance Indicator	Evidence	type	Unit of Measure	Baseline	Weighting	Annual Target	Past year performance	Quarter 1	Quarter 2	Progress	Variance	Reason for variance	Remedial steps taken or to be taken
Activity 1	Sound Financial Management and Reporting	Revenue collection increased to 70% of the 100% billed accounts per quarter	S52d report	Target:	Percentage	33%	30%	70%	38%	70%	70%	0	70%	Section 52d of the 2 nd quarter is not yet complete as all transactions have not been captured for month 6 of the system	Ensuring that the municipality runs live on the financial system by 01 feb 2022
Activity 1.2		Number of signed off debtor's reconciliation control accounts generated by 30 June 2022	Monthly Debtors reconciliation reports	Budget:	Rands	12									
Activity 1.3		Number of registers sent to water division on faulty meters by 30 June 2022	Registers to Water Division on faulty meters	Target:	Number	12		12	12	3	3	0	3	Installation of prepaid meters project still running for all mantsopa towns	Installation of prepaid meters
Activity 1.4		Number of monthly billing authorisations conducted	Monthly Bill reports	Budget:	Number	12									
				Target:		5		5	5	5		1	N/A	N/A	N/A

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Activit y1.5		Number of Revenue related policies approved by Council as at 30 June 2022	Council resolution & reviewed policies	Budget	Numb er											
Activit y1.6		Number of revenue enhancement strategies approved by 30 June 2022	Approved revenue enhance ment strategy plus Council resolution	Target: Budget	Numb er	0		1	0	1	0	1	N/A	N/A	N/A	
Activit y1.7		Number of updates of the supplementary valuation roll by 30 June 2022	Updated certified supplement ary Valuation roll	Target: Budget	Numb er	1		1	1			0	1	Report not yet received from the valuer	Valuer busy in contact with the Deeds office	
Activit y1.8		Number of cut off register for top debtors in towns implemented by 30 June 2022	Cut off notices	Target: Budget	Numb er	0		12	New KPI	3	3	2	1	Late monthly billing	Monthly billing catchup in progress	

ASSET MANAGEMENT															
Planni ng level	Predeter mined Objective s	Key Performance Indicator	Evidence	type	Unit of Measure	Baseli ne	Weigh ting	Annua l Target	Past year performance	Qua rter 1	Qua rter 2	Progre ss	Varian ce	Reason for variance	Remed ial steps taken or to be taken
Activit y 1.3	Sound Financial Management and Reporting	Number of MFMA compliant Asset reviewed as at 30 June 2022	Updated Asset Register	Target	Number	1		1				1	0	Policy approved with budget at the beginning of the year in quarter 1	N/A
				Budget											
Activit y 1.4		Number of monthly updates of assets performed in terms of accounting requirements	Additions report	Target	Number	12		12	12	3	3	3	0	N/A	N/A
				Budget									N/A	N/A	
Activit y 1.5		Number of Assets verified quarterly according to accounting standards	Verificati ons report	Target	Number	4		4	4	1	1	1	0	N/A	N/A
				Budget											
Activit y 1.6		Number of reconciliations performed between the General Ledger & fixed Asset Register as at 30 June 2022	Reconcilia tions report	Target	Number	12		12	12	3	3	0	3	FAR submitted for audit	N/A
				Budget											
Activit y 1.7		Number of analysis report of current fleet by category conducted by 30 June 2022	Analysis report	Target	Number	1		1	1		1	0	0	Fleet managemen t assessment conducted at year end june 2022	
	Budget														
Activit y1.8	Number of reports on vehicles licenced and registered as at 30 June 2022	Schedule of licencing	Target:	Number		12	12	3	3	0	1	Fleet licences expires 2022			
			Budget												
Activit y1.9	Number of Fuel consumption reports generated to detect the	Monthly Fuel report consumpt	Target:	Number	12	12	12	3	3	3	0	N/A	N/A		
			Budget												

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Activit y 1.10		losses as at 30 June 2022	ion reports														
		Number of Fleet Management related policies approved as at 30 June 2022	Approved updated Asset policies, Council resolutio n	Target	Number	1		1	1	1		0	N/A	N/A	N/A—		
			Budget														
Supply Chain Management Division																	
Plannin g level	Predetermined Objectives	Key Performance Indicator	Evidence	type	Unit of Measu re	Baseli ne	Weigh ting	Annua l Target	Past year perfor mance	Qua rter 1	Qua rter 2	Progre ss	Varian ce	Reaso n for varian ce	Remedial steps taken or to be taken		
Activity 5.1	Sound Financial Management and Reporting	Number of Supply Chain Management Policies revised and approved as at 30 June 2022	Approved Revised Supply Chain Management policy and council resolution, Infrastructure Procurement & Delivery Management	Target	Numb er	1	20%	1	1	2		1	0	N/A	N/A		
				Budget													
		Number of reports on SCM policy implementation submitted to the Mayor as at 30 June 2022	SCM Implementatio n reports and proof of submission to the Mayor	Target	Numb er	0		4	4	1	1	2	0	N/A	N/A		
				Budget													
Activity 5.2	Number of reports on SCM policy implementation submitted to Council as at 30 June 2022	SCM Implementatio n reports and proof of submission to the Mayor	Target	Numb er	0	1	0			1	0	N/A	N/A				
Activity 5.3			Budget														
Activity 5.4	Number of signed off annual procurement plans submitted to PT by 30 June 2022	Signed off by MM annual procurement plans, proof submission to PT	Target	Numb er	1	1	1	1	0	1	0	N/A	N/A				
			Budget														
		Number of SCM declarations of interest register for SCM practitioners and members of Bid Committees as at 30 June 2022	SCM declaration register	Target	Numb er	1	1	1	1		1	0	N/A	N/A			
				Budget													
	Number of workshops held with internal and external stakeholders on Supply Chain Management Policy and processes as at 30 June 2022	Notices, minutes and attendance registers	Target	Numb er	4	4	2	1	1	2	N/A	N/A	N/A				
			Budget														

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BUDGET AND REPORTING DIVISION																
Planning level	Predetermined Objectives	Key Performance Indicator	Evidence	type	Unit of Measure	Baseline	Weighting	Annual Target	Past year performance	Quarter 1	Quarter 2	Progress	Variance	Reason for variance	Remedial steps taken or to be taken	
				Budget												
	Sound Financial Management and Reporting	Number of MFMA compliant Annual Budget approved by Council by 30 June 2022	Council resolution Approved Budget	Target	Number	1	10%	1	1	1		N/A	N/A	N/A	N/A	
				Budget	Rand											
Activity 1.2		Number of budget related policies approved by 30 June 2022	Approved policies with council resolutions	Target:	Number	5		5	5	5	0	N/A	N/A	N/A	N/A	
				Budget	Rand											
		Number of MFMA compliant Draft Annual Budget tabled in Council by 30 June 2022	Council resolution Tabled Budget	Target	Number	1		1	1			N/A	N/A	N/A	N/A	
				Budget	Rand											
Activity 1.3		Number of section 71 Reports submitted to the Mayor within 10 days after the end of the month	Section 71 reports & proof of submission	Target:	Number	12		12	12	3	3	2	1			
				Budget	Rand									December delays due to the system billing process not completed	Catching up with the assistance of EMS support (services provider)	
Activity 1.4		Number of Section 11 reports tabled in Council by 30 June 2022	Section 11 reports and council resolutions	Target	Number	4		4	4	1	1	0	1			
				Budget	Rand									Delays due to the system billing process not completed	Catching up with the assistance of EMS support (services provider)	
Activity 1.5		Number of section 52 (d) reports tabled in Council within 30 days after the end of the month	Section 52 (d) Reports & Council resolution	Target:	Number	4		4	4	1	1	0	1			
				Budget	Rand									Delays due to the system billing process not completed	Catching up with the assistance of EMS support (services provider)	
Activity 1.6		Number of Mid-year Budget Performance Assessment report	Mid-year Budget Performance Assessment	Target:	Number	1		1	1	1	0	0	N/A	N/A	N/A	N/A
				Budget	Rand											

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		submitted to the Mayor, PT & NT on or before 25 of each year	ment Report, & proof of submission													
Activity 1.7		Number of Annual Financial Statements submitted to the office of the Auditor General by the 31 st Aug each year	Signed off Annual Financial Statements and proof of submission	Target:	Number	1		1	1	1	0	N/A	N/A	N/A	N/A	
Expenditure Management Division																
Planning level	Predetermined Objectives	Key Performance Indicator	Evidence	type	Unit of Measure	Baseline	Weighting	Annual Target	Past year performance	Quarter 1	Quarter 2	Progress	Variance	Reason for variance	Remedial steps taken or to be taken	
Activity1.1	Sound Financial Management and Reporting	Number of top 10 key creditors accounts reconciled by 30 June 2022	Monthly Reconciliation reports	Target	Number	12	10%	12	12	3	3	3	N/A	N/A	N/A	
				Budget	Rand											
Activity1.2	Percentage invoices paid within 30 days	Monthly statistics reports	Target	Percentage	60%	100%		60%	100%	100%	60%	40%	Cash flow constraints	To be confirmed by the availability of cashflow liability		
			Budget	Rand												
Activity1.4	Number of reports on fruitless and wasteful expenditure tabled in Council by 30 June 2022	Quarterly reports on fruitless and wasteful expenditure & Council resolutions	Target	Number	4	4		4	1	1	3	N/A	N/A	N/A		
			Budget	Rand												
Activity1.5	Number of VAT 201 reports submitted to SARS by 30 June 2022	Monthly VAT 201 submissions to SARS	Target	Number	12	12		12	3	3	0	N/A	N/A	N/A		
Budget			Rand													
Activity1.6	Number of Section 66 reports tabled in Council by 30 June 2022	Section 66 reports & Council resolution	Target	Number	4	4		4	1	1	3	N/A	N/A	N/A		
Budget			Rand													

Payroll Administration														Reason for variance	Remedial steps taken or to be taken
Planning level	Predetermined Objectives	Key Performance Indicator	Evidence	type	Unit of Measure	Baseline	Weighting	Annual Target	Past year performance	Quarter 1	Quarter 2	Progress	Variance		
				Target		12	5%	12	12	3	3	3	0	N/A	N/A

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Activit y 1.1	Sound Financial Managem ent and Reporting	Number of Payment of salaries by the 25 th day of every month	Proof of payment	Budget	Numb er										
Activit y 1.2		Number of updates on the risk register	Number of Clearance of salary related suspense account by 30 June 2022	Monthly reconcilia tions	Target	Numb er	12	12	12	3	3	3	0	Only payroll and HR office still work under FMS system which lives them in the dark regarding the GL	Once necessary competency training of recons is conducted under EMS system
				Budget											
Activit y 1.4		Updated Risk Register	Payment of third parties by the 7 th day of every month	Proof of payment	Target	Numb er	12	12	12	3	3	3	0	Only maintenance is outstanding	To be confirmed by the office of the CFO
				Budget											
Activit y 1.5		Number of Submission of EMP 501 to SARS by 30 June 2022	IRP 5 file & EMP 501 reconcilia tion	Target	Numb er	1	1	1	0	0	N/A	N/A	Can only be submitted at the end of payroll year	To be submitted at the end of payroll year	
				Budget											
Activit y 1.5		Number of Payroll related policies approved by Council by 30 June 2022	S & T policy and Council resolutio n	Target	Numb er	1	1	1	1		N/A	N/A	N/A	N/A	
				Budget			Rands								

DEPARTMENT OF THE MUNICIPAL MANAGER

KPA: GOOD GOVERNANCE & PUBLIC PARTICIPATION To ensure that the municipality is managed in a transparent, equitable and responsible manner

INTEGRATED DEVELOPMENT PLANNING																
Planni ng level	Predetermin ed Objectives	Key Performance Indicator	Evidence	type	Unit of Measu re	Baseli ne	Weigh ting	Annu al Target	Past year perfor mance	Quar ter 1	Quar ter 2	Progre ss	Varian ce	Reason for variance	Remedial steps taken or to be taken	
Activit y1.1	To ensure that the municipality is managed in a transparent, equitable and responsible manner	Number of meetings held on the implementation of the IDP Review Process Plan by 30 June 2022	Notices, attendan ce registers and minutes	Target:	Numb er	20		16	20	0	8	4	4	Meetings stopped during the Local Government Elections	Meetings to continue in the 3 rd Quarter	
Budget :																
Activit y1.2		Number of publications of the approved IDP Review Process Plan 30 June 2022	Media Publicatio ns	Target	Numb er	1		1	1	1	0	N/A	N/A	N/A	N/A	
Budget																
Activit y 1.3		Number of integrated Development Plan Community Representative forum held 30 June 2022	Notices, attendan ce registers and minutes	Target	Numb er	1		1	1			N/A	N/A	N/A	N/A	
Budget																
Activit y 1.4		Number of approved Draft IDP tabled in Council on or before 31 March of every year submitted to FSCOGTA within a prescribed period	Approved IDP; and proof of submissio n	Target		1		1	1			N/A	N/A	N/A	N/A	
Budget																
Activit y 1.5		Number of approved Integrated Development Plan adopted by Council by 30 June 2022	Tabled draft Integrate d Develop ment Plan and a Council resolutio n	Target	Numb er	0		1	0			N/A	N/A	N/A	N/A	
Budget																
				Target		1	1	1	0	0	N/A	N/A	N/A	N/A		

Mantsopa Local Municipality – 2021/22 Mid –Year Budget and Performance Assessment

Activit y 1.6		Number of Integrated Development Plan submitted to FSCOGTA within 10 days after approval by Council	Approved Integrate d Develop ment Plan and a council resolutio n	Budget	Numb er											
ORGANISATIONAL PERFORMANCE MANAGEMENT, MONITORING AND REPORTING																
Planni ng level	Predetermi ed Objectives	Key Performance Indicator	Evidence	Type	Unit of Measu re	Baseli ne	Weighi ng	Annu l Target	Past year perfor mance	Qua rter 1	Qua rter 2	Progre ss	Varian ce	Reason for variance	Remedial steps taken or to be taken	
Activit y 1.9	To promote the culture of performance excellence	Number of Quarterly Review of the Municipal Manager & Senior Manager's Performance by 30 June 2022	Attendan ce register, Report of the Performa nce Review Panel	Target Budget	Numb er	4		2	4	0	1	0	1	The Municipal Manager passed on and the CFO resigned	To fast track the appointment of Municipal Manager and CFO	
Activit y 2.1		Number of performance quarterly reports submitted to Council for approval by 30 June 2022	Section 52 (d) (non- financial) and Council resolutio n	Target Budget	Numb er	4		4	4	1	1	1	1	N/A	N/A	
Activit y 2.2		Number of annual performance reports submitted to Auditor General of South Africa by the 31 st Aug of each year	Draft Annual Report submitte d to AGSA; and proof of submissio n to AGSA	Target Budget	Numb er	1		1	1	1	0	0	1	Delay from Finance department to submit the AFS	Finance department to submit AFS	
Activit y 2.3		Number of performance Agreements of the Senior Managers submitted to FSCOGTA annually	Signed Performa nce Agreeme nts and proof of submissio n	Target Budget	Numb er	5		5	5	1	0	1	1	N/A	N/A	
Activit y 2.4		Number of MFMA compliant annual reports tabled to Council by 30 June 2022	Tabled annual Report and a Council Resolutio n	Target Budget	Numb er	1		1	1	0	0	1	N/A	N/A	N/A	
Activit y 2.5		Number of MFMA compliant annual reports submitted to Council for approval by 31 March 2022	Council resolutio n	Target Budget Budget	Numb er	1		1	1	0	0	N/A	N/A	N/A	N/A	
Activit y 2.7		Number of oversight reports submitted to Council for consideration by 31 March 2022	Adopted Oversight Reports adopted by Council	Target Budget	Numb er	1		1	1	0	0	0	N/A	N/A	N/A	
Activit y 2.8		Number of monthly reports on the implementation of Back-to-Basics programme by 30 June 2022	Monthly reports & proof of submissio n	Target Budget	Numb er	12		12	12	3	3	0	6			

Internal Audit & Risk Management Unit															
Planning level	Predetermined Objectives	Key Performance Indicator	Evidence	Type	Unit of Measure	Weighting	Baseline	Annual Target	Past year performance	Quarter 1	Quarter 2	Progress	Variance	Reason for variance	Remedial steps taken or to be taken



Mantsopa Local Municipality – 2021/22 Mid –Year Budget and Performance Assessment

Activit y 1	To ensure that the municipality is managed in a transparent, equitable and responsible manner	Number of Audit Committee meetings held by 30 June 2022	Notices, attendan ce register & minutes	Target	Numb er	20%	4	4	4	1	1	3	+1	Special meeting	N/A
Activit y 1.1		Number of reviewed and approved internal Audit Charter by 30 June 2022	Approved Internal Audit Charter; and signed minutes of the AC	Target	Numb er										
				Budget			1	1	1	1	0	1	0	N/A	N/A
Activit y 1,4		Number of approved Coverage Plan approved by AC by 30 June 2022	Approved Coverage Plan; and signed minutes of the AC	Target	Numb er		1	1	1	1	0	1	0	N/A	N/A
				Budget											
Activit y 1.5		Number of engagement letters on quarterly plans drafted by 30 June 2022	Engagem ent letters; proof of submissio n to Directors	Target	Numb er		4	4	4	1	1	2	0	N/A	N/A
				Budget											
Activit y 1.6		Number of progress reports in implementation of coverage Plan submitted to AC by 30 June 2022	Progress reports	Target	Numb er		4	4	4	1	1	2	0	N/A	N/A
				Budget											
Activit y 1.9		Number of Quarterly audit reports compiled and submitted	Quarterly Audit Reports to Audit Committe e	Target	Numb er		4	4	4	1	1	2	0	N/A	N/A
				Budget											
Activit y 1.10	Number of follow- up audit reports by 30 June 2022	Follow-up Audit reports	Target	Numb er	1	1	1			N/A	N/A	N/A	N/A		
			Budget												
Activit y 1.12	Number of audit committee reports submitted to Council by 30 June 2022	Audit Committe e Assuranc e reports and item	Target	Numb er	4	4	4	1	1	0	2	Term of Council ended	Reports to be taken to next council meeting		
			Budget												
Activit y 1.16	Number of Internal Audit Findings Control Registers compiled by 30 June 2022	Internal Audit Findings Control Registers	Target	Numb er	4	4	4	1	1	2	0	N/A	N/A		
			Budget												
Activit y 1.17	Number of updates on the Audit Action Plan by 30 June 2022	Updated Audit Action Plan	Target	Numb er	4	4	4	1	1	0	2	Audit for 2020/2021w as not conducted by AGSA	Should be reviewed		
			Budget												
RISK MANAGEMENT															
Planni ng level	Predetermin ed Objectives	Key Performance Indicator	Evidence	type	Unit of Measu re	Baseli ne	Weigh ting	Annua l Target	Past year perfor mance	Quar ter 1	Quar ter 2	Progre ss	Varian ce	Reason for variance	Remedial steps taken or to be taken
Activit y1.1	To ensure the effectivenes s of Risk Managemen t	Number of Reports submitted to Risk Management Committee for approval by 30 June 2022	Risk Manage ment Reports and attendan ce register	Target	Numb er	4	10%	4	4	1	1	0	1	Report not signed	Division to sign the report
				Budget											
				Target		1		1	1						



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Activity 1.2		Number of municipal wide risk assessment conducted by 30 June 2022	Annual Risk Assessment Report	Budget	Number							0	1	Report not signed	Division to sign the report
Activity 1.3		Number of Risk Management Documents Approved by Council 30 June 2022	Approved Strategic Risk Management Documents and Council resolution	Target	Number	6		5	6		5	0	5	Report not signed	Division to sign the report
				Budget	Rands										
Activity 1.4		Number of Risk Committee meetings held by 30 June 2022	Notice, minutes and attendance register	Target	Number	4		4	4	1	1	0	1	Report not signed	Division to sign the report
				Budget	Rands										
Information Communication Technologies															
Planning level	Predetermined Objectives	Key Performance Indicator	Evidence	type	Unit of Measure	Baseline	Weighting	Annual Target	Past year performance	Quarter 1	Quarter 2	Progress	Variance	Reason for variance	Remedial steps taken or to be taken
Activity 1.1	To develop and maintain IT infrastructure and security systems	Number of Information Communication Technology Steering Committee meeting held by 30 June 2022	Notice, Minutes and Attendance Register	Target	Number	4	10%	4	4	1	1				
				Budget								80%	20% appointment of ICT steering committee Chairperson	Research on legislation to appoint Chairperson	Memorandum was submitted to HR to appoint Chairperson
Activity 1.2		Number of security Patch management reports produced by 30 June 2022	Security patch management reports	Target	Number	12		12	12	3	3	3	0	N/A	N/A
				Budget											
Activity 1.3		Number of Firewall Maintenance Reports Produced by 30 June 2022	Firewall intrusion reports	Target	Number	12		12	12	3	3	3	0	N/A	N/A
				Budget											
Activity 1.4		Number of Antivirus and Microsoft Offices 365 license licenses renewed by 30 June 2022	Licenses Certificates	Target	Number	3		3	3	1		1	0	N/A	N/A
				Budget											
Activity 1.5		Number of Disaster Recovery Data restoration test conducted on SEBATA-FMS SERVER by 30 June 2022	Disaster Recovery Data Restoration Test Reports	Target	Number	4		4	4	1	1	1	0	N/A	N/A
				Budget											
Activity 1.7		Number of ICT related policies reviewed by 30 June 2022	Policies & Council resolution	Target	Number	5		5	5			N/A	N/A	N/A	N/A
Activity 1.7		Number of uploads on the municipal website by 30 June 2022	Screen shots and register	Target	Number	12		4	12	3	3	3	0	N/A	N/A
				Budget	Rands										

Communication Services															
Planning level	Predetermined Objectives	Key Performance Indicator	Evidence	type	Unit of Measure	Baseline	Weighting	Annual Target	Past year performance	Quarter 1	Quarter 2	Progress	Variance	Reason for variance	Remedial steps taken or to be taken

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Activity 1.1	Putting People First:- Listen and Communicate	Number of reviewed Communication Strategy approved by Council by 30 June 2022	Approved Communication Strategic Documents and Council resolution	Target	Number	1	10%	1	1				N/A			
				Budget												
Activity 1.2		Number of media engagements Conducted by 30 June 2022	Attendance register and report	Target	Number	0		4	0	1	1	2	N/A	N/A	N/A	
				Budget												
Activity 1.3		Number of Local Communicators forum meetings held by 30 June 2022	Invitations, attendance register and minutes	Target	Number	0		4	0	1	1	1	N/A	N/A	N/A	
				Budget	Rands											
Activity 1.4		Number of press release on Council resolutions by 30 June 2022	Screen shots from official facebook page; press release to media	Target	Number	0		6	0	2	1	1	N/A	N/A	N/A	
				Budget	Rands											
Activity 1.5		Number of Internal Communicators Forum meetings held by 30 June 2022	Invitations, attendance register and minutes	Target	Number	4		4	4	1	1	2	N/A	N/A	N/A	
				Budget	Rands											

Local Economic Development & Tourism															
Planning level	Predetermined Objectives	Key Performance Indicator	Evidence	type	Unit of Measure	Baseline	Weighting	Annual Target	Past year performance	Quarter 1	Quarter 2	Progress	Variance	Reason for variance	Remedial steps taken or to be taken
Activity 1.1	Provide an enabling environment for Radical Economic Transformation	Number of LED & Tourism related strategies reviewed by Council by 30 June 2022	Approved LED & Tourism Strategies and Council resolution	Target	Number	2	10%	2	2			N/A	N/A	N/A	N/A
				Budget											
		Number of workshops conducted for local SMME's by 30 June 2022	Invitations, attendance register and report	Target	Number	0		4	0	1	1	2	0	N/A	N/A
				Budget											
Activity 1.2		Number of engagements with organised local business structures by 30 June 2022	Invitations, attendance register and report	Target	Number	0		4	0	1	1	1	0	N/A	N/A
				Budget											
Activity 1.4		Number of Cooperatives supported by 30 June 2022	Funding applications submitted	Target	Number	5		5	0	1	2	70	0	N/A	N/A
				Budget											
Activity 1.5		Number of reports on	Agricultural development	Target:	Number	4		4	4	1	1	1	0	N/A	N/A

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		agricultural development programmes accomplished by 30 June 2022	sector's reports	Budget											
Activity 1.6		Number of reports on support projects accomplished towards tourism development by 30 June 2022	Tourism development sector's support report	Target:	Number	4		4	4		2	0	1	No report attached	Management to attach report
				Budget											

CHAPTER 4: FINANCIAL PERFORMANCE ANALYSIS

4.1 Cash Management

Amendments to the credit control and indigent policies were proposed by management and were tabled to council. They were approved, the amendments were communicated to the community during the implementation phase. The municipality developed a number of strategies to improve its cash flow position. The effect of these changes on debt collection are visible as shown in Chapter 2

4.2 Outstanding Debtors (Annexure D)

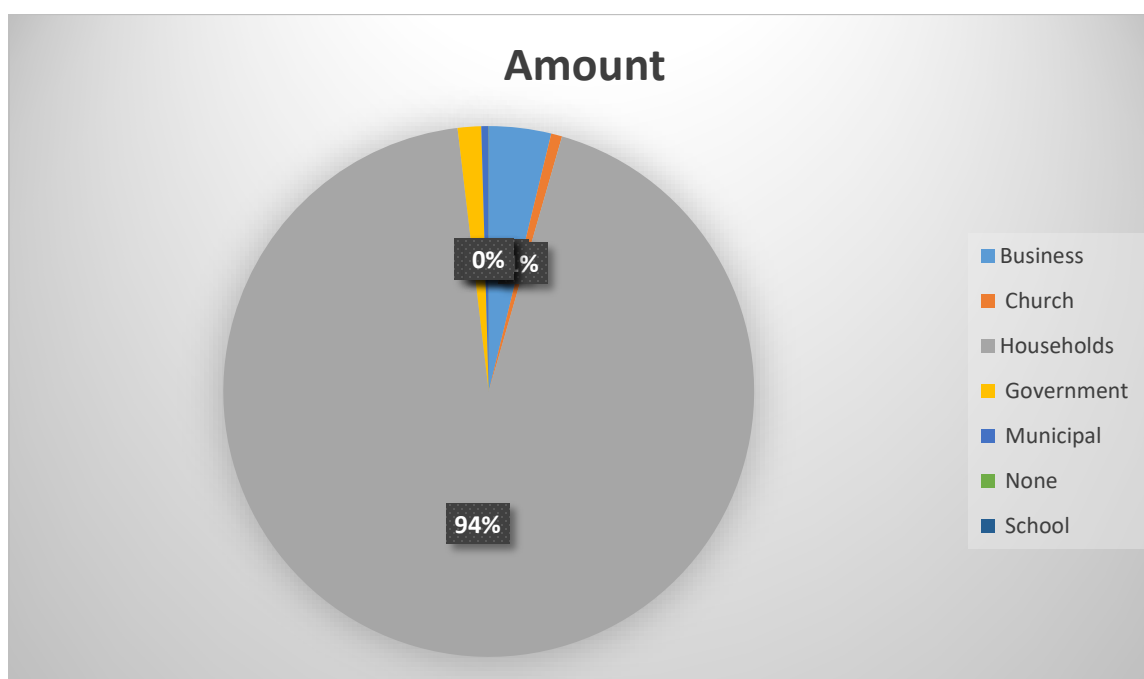
Outstanding debtors group as of 31 December 2021

Totals per Property Use	OCT 2021	NOV 2021	DEC 2021
Business	23 534 161.63	24 549 366.57	23 063 468.83
Church	4 738 297.42	4 816 226.87	4 915 184.12
Farm	31 856 890.33	32 176 360.51	32 740 079.17
Government	9 626 486.02	9 883 413.20	10 503 891.02
Industrial	4 858 053.04	4 724 359.26	4 793 281.34
Informal House	95 866 348.41	97 530 072.82	98 803 746.59
Municipal	2 861 125.57	2 972 826.37	3 090 226.94
None	79 304.37	80 724.63	82 153.19

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Residential	540 027 003.66	548 427 018.86	557 303 493.69
School	116 068.36	117 438.12	125 469.11
Small Business	8 244.84	8 483.75	8 724.32
Total	713 571 983.65	725 286 293.96	735 429 718.32

Graphical Illustration of Mantsopa LM debtors at 31 December 2021

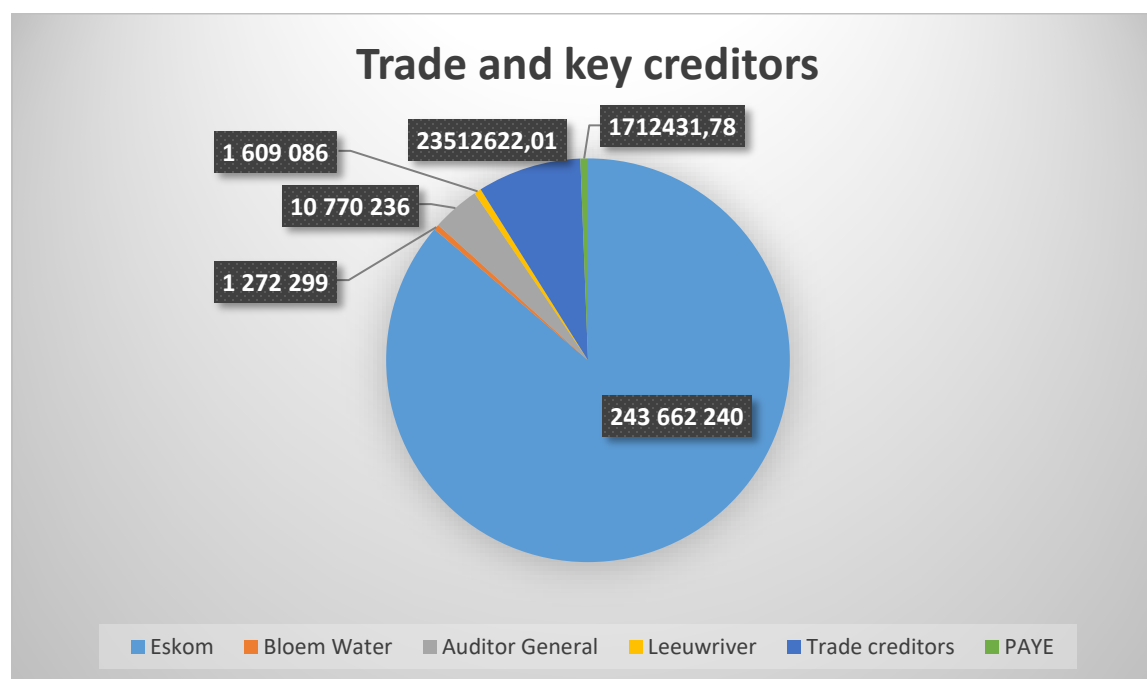


4.3 Outstanding Creditors (Annexure C)

Creditors Age Analysis by Customer Type	October	November	December	% End of March
ESKOM	239 998 881	244 250 659.15	243 662 240.45	93%
PAYE	-	1 325 701.35	1 712 431.78	1%
Pensions	-	-	-	0%
Auditor General	12 017 763.45	12 130 239.55	10 770 235.87	4%
Bloem Water	1 843 852.70	2 040 575.76	1 272 299.42	1%
LeeuwRivier	1 840 002.94	1 907 603.18	1 609 086.03	1%
Total	255 700 500.09	261 654 778.99	259 026 293.55	

Other Creditors	23 512 622,01	8%
Total	282 538 915,56	100%

Graphic illustration of Creditors Age Analysis from July 2021 – December 2021



2019/2020 ANNUAL REPORT AND CORRECTIVE MEASURES TAKEN OR TO BE TAKEN ON ISSUES RAISED BY THE AUDITOR GENERAL.

Audit Opinion 2019/20: Qualified Opinion

The municipality developed audit action plan, which was approved by council to address qualification paragraphs. the progress on remedial actions was monitored by clean audit steering committee which met weekly. The priority was devoted to qualification matters which with the assistance of consultants appointed will see the municipality obtaining a favourable audit outcome in 2020/21 financial year.

All audit qualification findings were populated below and referenced to remedial action by responsible official.

General expenditure	Remedial Actions	Status	Responsible Official
Closed Unresolved - CoAF No.151 - Expenditure: Payment date could not be confirmed	This is a compliance issue . The population will be revisited and clearly defined payment vouchers which indicates payment dates will be provided to auditors although payments were made after 30 days, furthermore this will be corroborated with a note on the AFS which stipulates that due to financial constraints the municipality is unable to pay creditors within 30 days.	Not Started	Chomane/ Masechaba
Closed Unresolved - CoAF No.159 - Bulk purchases_ Chemicals: No information was provided to indicate that goods/services were received/rendered	The prior year bulk purchases population will be revisited and payment vouchers will be supported with stamped invoices indicating that services rendered by suppliers was received.	Not Started	Chomane/ Masechaba
Closed Unresolved - CoAF No.191 - General Expenditure: Invalid items incorrectly included in the current year General expenditure	The population will be revisited to ensure that transactions recorded in the incorrect financial year will be taken out, a journal where expenses will be credited and payables debited will be processed to account for the error.	Not Started	Chomane/ Masechaba

Closed Unresolved - CoAF No.58 - General expenditure - Incorrect classification of Repairs & Maintenance	Management has revisited the population of the Repairs and Maintenance in the AFS and has corrected the misclassifications which will now form part of the prior period error to be included in the notes to the AFS.	Addressed already	
Closed Unresolved - CoAF No.59 - General expenditure - Occurrence of expenditure could not confirmed	Sebata: Management has obtained the time schedules from SEBATA and have included these schedules along with the progress reports signed by Mr. M.T Motloung (Asset Manager) to acknowledge that the time billed is accurate. Refer to USB Drive for time schedules. The SLA between the municipality and Sebata stipulated the rates that accommodation will be billed as contained in page 33 of the SLA. Refer to Signed SLA-Sebata.pdf for agreed rates. Issue resolved with the auditor.	Addressed already	
Closed Unresolved - CoAF No.74 - Follow up of Prior Year - General expenditure_ Expenditure was recorded in an incorrect period	The auditor raised an issue of cut-off between the 2017/18 and 2018/19 financial year. Management is of the opinion that the issue related to the cut-off period but not the validity of the expenditure and as such the finding related to the comparative figure of the 2019/20 (2018/19) financial year which will not be shown in the 2020/21 AFS.	Addressed already	
Closed Unresolved - CoAF No.85 - Follow up of Prior Year - General expenses - misclassification of electricity expenses	The general expenses population will be revisited and the transactions will be mapped into a different account based on the nature of the expense.	Not Started	Chomane/ Masechaba
Supply chain	Remedial Actions	Status	
Closed Unresolved - CoAF No.121 - SCM: BAC not in accordance with the SCM Regulations	The amounts relating to the transactions in question were already included in the irregular expenditure register and since this is a compliance issue management will ensure that going forward (current year included) BAC will consist of appropriate members as per SCM regulation	Not Started	Palesa Yangaphi

Closed Unresolved - CoAF No.124 - SCM: Local content - Process not followed to submit the bid documents to DTI and for exemptions	This is a compliance issue which cannot be corrected for the prior year however going forward (current year included) management will ensure that bids awarded under Local content requirements will be submitted to DTI	Not Started	Palesa Yangaphi
Closed Unresolved - CoAF No.152 - Contract management: Inadequate monitoring of the 2019/20 contract register	Management has acknowledged the issue and the contract register for the current year will be updated and include all contracts that are active in the prior year.	Not Started	Palesa Yangaphi
Closed Unresolved - CoAF No.34 - SCM: Limitation of scope for RFI 97	Management subsequently submitted the information to the auditors	Not Started	Palesa Yangaphi
Closed Unresolved - EV - CoAF No.123 - SCM: No disclosure of suppliers in service of the state in the notes to the AFS	The notes to the Annual financial statements will disclose suppliers in service of the state	Not Started	Palesa Yangaphi
Revenue	Remedial Actions	Status	
Closed Partially resolved - CoAF No.32 - Grants and subsidies - Limitation on FMG and INEP grants	Mr Sello, Willem and Isaac to revisit the grant register, the support will be attached to the audit file	In progress	Lerato Pitso
Closed Partially resolved - CoAF No.68 - Property Rates - Difference between the expected revenue and the revenue disclosed in the AFS	To be confirmed with Isaac and Barry	In progress	Lerato Pitso

Closed Unresolved - CoAF No.104 - Government grants and subsidies - FMG : Occurrence and Accuracy Misstatements	Mr Sello, Willem and Isaac to revisit the grant register, the support will be attached to the audit file	In progress	Lerato Pitso
Closed Unresolved - CoAF No.108 - Interest from exchange transactions - Accuracy could not be confirmed	To follow up with Avon pinetown, Kgojane and Mr Sello	In progress	Lerato Pitso
Closed Unresolved - CoAF No.112 - Government grants and subsidies - MIG: Cut-off, accuracy and occurrence issues	The issue relates to the unspent conditional grant and it was agreed that the unspent amount will be disclosed as irregular expenditure on the 2020/21 comparative figures, the AFS will be updated with 6.7 million as per the issue	In progress	Lerato Pitso
Closed Unresolved - CoAF No.138 - INEP Grant : Non- compliance with DoRA	Get support from Centlec to agree the balance of unspent- to be followed up with Mr Sello	In progress	Lerato Pitso
Closed Unresolved - CoAF No.142 - Interest from exchange transactions- Completeness could not be confirmed	To follow up with Avon pinetown, Kgojane and Mr Sello	In progress	Lerato Pitso
Closed Unresolved - CoAF No.143 - Interest from non- exchange transactions - Completeness could not be confirmed	To follow up with Avon pinetown, Kgojane and Mr Sello	In progress	Lerato Pitso

Closed Unresolved - CoAF No.146 - Service charges - Revenue is not complete	To be confirmed with Isaac and Barry	In progress	Lerato Pitso
Closed Unresolved - CoAF No.147 - Internal control deficiencies - Revenue and training	Proof of workshop conducted- Palesa and Shalane	In progress	Mr Kgojane may you please notify the relevant official to provide the information to the consultants by Friday 9 July 2021
Closed Unresolved - CoAF No.148 - Revenue from exchange and non-exchange transactions – Issues on indigents	Nathi to address and provide supporting documents	In progress	Mr Kgojane may you please notify the relevant official to provide the information to the consultants by Friday 9 July 2021
Closed Unresolved - CoAF No.161 - Service charges: Sale of electricity – Consumers were billed at the summer tariff during winter period. -	Follow-up with Centlec- Mr Sello	In progress	Lerato Pitso
Closed Unresolved - CoAF No.162 - Service charges - Sale of water – The service charges for water were not correctly calculated	LG to look at the meter books and imported spreadsheets to ensure that the two documents talk to each other. Propose a journal for errors noted if any	In progress	Mr Kgojane may you please notify the relevant official to provide the information to the consultants by Friday 9 July 2021
Closed Unresolved - CoAF No.168 - Follow up of prior year - Property rates - Limitation on the property rates revenue	To be confirmed with Isaac and Barry	In progress	Lerato Pitso

Closed Unresolved - CoAF No.169 - Follow up of prior year - Revenue for SFS - Differences identified (Centlec)	Journal already processed, the supporting schedules to the journal are readily available for auditors.	Addressed	Lerato Pitso
Closed Unresolved - CoAF No.173 - Follow up of prior year - Grants - Finance Management Grant conditions not met	Dispute- Mr Sello to follow-up the issue	In progress	Lerato Pitso
Closed Unresolved - CoAF No.187 - Service charges - Discrepancies identified on indigent consumers	Follow up with Sebata- Tian & Isaac Get indigent list for the 2019/20 & 2020/21, the list must clearly indicate the date on which the consumer registered as an indigent.	In progress	Lerato Pitso
Closed Unresolved - CoAF No.193 - Centlec - Differences between the amounts in the AFS and Centlec TB	To e confirmed with Willem & Kgojane	In progress	Lerato Pitso
Closed Unresolved - CoAF No.59 - Follow up of Prior Year - Revenue_ Service charges (Water)_ Misstatements identified - Differences identified between meter books and Consbill	Lucia (SCM) to confirm the transaction and provide supporting documents	In progress	Mr Kgojane may you please notify the relevant official to provide the information to the consultants by Friday 9 July 2021
Closed Unresolved - CoAF No.66 - Service charges - Sewerage and	To be confirmed with Isaac and Barry	In progress	Lerato Pitso

sanitation - Disagreements on the service charges billed			
Closed Unresolved - CoAF No.67 - Service charges: Solid waste – Limitation on solid waste transaction	LG to look at the account in question and provide the supporting documents	In progress	Mr Kgojane may you please notify the relevant official to provide the information to the consultants by Friday 9 July 2021
Closed Unresolved - CoAF No.75 - Follow up of Prior Year - Receivables with credit balances - Receivables wrongly classified as being valid (CoAF – 66 of 2018)	Information was provided to the auditors and auditors did not conclude on the matter. The information is readily available to auditors for further assessment.	Addressed, information Is available	Lerato Pitso
Closed Unresolved - CoAF No.76 - Follow up of Prior Year - Revenue_ Service charges (Water)_ Misstatements identified - Vacant sites billed	Managament disagree with findigs however no evidence was provided for reversals, therefore please provide evidence that the billing on vacant sites was reversed for the communication raised by auditors	In progress	Mr Kgojane may you please notify the relevant official to provide the information to the consultants by Friday 9 July 2021
Closed Unresolved - CoAF No.79 - Follow up of Prior Year - Revenue_ Service charges (Water)_ Misstatements identified - Meter readings not taken	Managament disagree with findigs however no evidence was provided for reversals, therefore please provide evidence that the billing on non-functional meters were reversed for the communication raised by auditors	In progress	Mr Kgojane may you please notify the relevant official to provide the information to the consultants by Friday 9 July 2021
Closed Unresolved - CoAF No.81 - Follow up of Prior Year - Revenue	Managament disagree with findigs however no evidence was provided for reversals, therefore please provide evidence that the billing did not occur on the account in question and where reversal	In progress	Mr Kgojane may you please notify the relevant official to provide the information

Service charges (Water) Misstatements identified - Account with no meter billed	were processed provide supportinf schedules for the communication raised by auditors		to the consultants by Friday 9 July 2021
Closed Unresolved - CoAF No.88 - Follow up of Prior Year - Revenue_ Sale of water - No estimates made at year-end	The issue was addressed in the prior year by management and email with supporting documents made on estimates was provided via email, however auditors indicated that they did not receive the information, therefore the information is available for auditors	Already addressed	Mr Kgojane may you please notify the relevant official to provide the information to the consultants by Friday 9 July 2021



CHAPTER 7: MUNICIPAL MANAGER'S QUALITY CERTIFICATION

Mantsopa Local Municipality

CERTIFICATION

QUALITY CERTIFICATE – JANUARY 2022

I, **Ms Motselisi Mercia Lesoetsa**, in my capacity as the Municipal Manager of Mantsopa Local Municipality, hereby confirm that –

✓ Mid-Year Budget and Performance Assessment Report

For the semester ended December 2021 has been prepared in accordance with the Local Government: Section 72 of Municipal Finance Management Act, 56 of 2003 and regulations made under the Act

Ms M.M Lesoetsa
Mantsopa Local Municipality: FS196

Date: _____

