

CENTRAL KAROO DISTRICT MUNICIPALITY



MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT REPORT (MFMA SECTION 72, INCLUDING SECTION 52 (D))

DECEMBER 2022

PREPARED IN TERMS OF THE LOCAL GOVERNMENT: MUNICIPAL
FINANCE MANAGEMENT ACT (56/2003): MUNICIPAL BUDGET
AND REPORTING REGULATIONS, GOVERNMENT GAZETTE 32141,
17 APRIL 2009



TABLE OF CONTENTS

1. GLOSSARY.....	3
2. PART 1: IN-YEAR REPORT.....	6
3. PART 2 – SUPPORTING DOCUMENTATION.....	19
NON-FINANCIAL PERFORMANCE REPORTING – MID-YEAR PERFORMANCE ASSESSMENT (JULY – DECEMBER 2022).....	22
MID-YEAR PERFORMANCE ASSESSMENT FOR CENTRAL KAROO DISTRICT MUNICIPALITY – NON-FINANCIAL INFORMATION.....	23
PURPOSE OF REPORT.....	23
4. SUMMARY.....	23
5. CONSTITUTIONAL AND POLICY IMPLICATIONS.....	23
6. LEGAL IMPLICATIONS.....	23
7. BACKGROUND.....	23
8. SERVICE DELIVERY PERFORMANCE ANALYSIS.....	24
(A) PERFORMANCE FRAMEWORK.....	24
(B) IMPLEMENTATION OF PERFORMANCE MANAGEMENT.....	25
(C) MONITORING PERFORMANCE.....	26
9. OVERALL SERVICE DELIVERY PERFORMANCE.....	26
A) SUMMARY OF PERFORMANCE AGAINST THE NATIONAL KPA’S.....	26
B) SUMMARY OF PERFORMANCE AGAINST THE MUNICIPAL STRATEGIC OBJECTIVES.....	27
9. ADJUSTMENT BUDGET.....	29
10. SUMMARY.....	29
11. 13. APPENDICES.....	29
APPENDIX A — TOP LAYER SDBIP 2022/23 PERFORMANCE PER MUNICIPAL DEPARTMENT AND ASSESSMENT OF TARGETS ACHIEVED.....	30
OFFICE OF THE MUNICIPAL MANAGER.....	30
CORPORATE AND STRATEGIC SUPPORT SERVICES.....	31
FINANCIAL SERVICES.....	33
ROAD INFRASTRUCTURE SERVICES.....	34
CORRECTIVE MEASURES PER DEPARTMENT.....	35
OFFICE OF THE MUNICIPAL MANAGER:.....	35
CORPORATE & STRATEGIC SUPPORT SERVICES:.....	35
FINANCIAL SERVICES:.....	35
ROAD INFRASTRUCTURE SERVICES:.....	35
KPI MONITORING AND EVALUATION GRAPHS – PER DIRECTORATE.....	36
OVERALL PERFORMANCE.....	36
KPI MONITORING: OFFICE OF THE MUNICIPAL MANAGER.....	36
KPI MONITORING: CORPORATE AND STRATEGIC SUPPORT SERVICES.....	37
KPI MONITORING: FINANCIAL SERVICES.....	37
KPI MONITORING: ROAD INFRASTRUCTURE SERVICES.....	38
APPENDIX B - RECOMMENDATIONS.....	39

1. GLOSSARY

- 1.1 ADJUSTMENT BUDGET –** Prescribed in section 28 of the MFMA. The formal means by which a municipality may revise its annual budget during the year.
- 1.2 ALLOCATIONS –** Money received from Provincial or National Government or other municipalities.
- 1.3 BUDGET –** The financial plan of the Central Karoo District Municipality.
- 1.4 BUDGET RELATED POLICY –** Policy of the municipality affecting or affected by the budget, examples include tariff policy, rates policy, credit control and debt collection policy.
- 1.5 CAPITAL EXPENDITURE –** Spending on assets such as land, buildings, furniture, computer equipment and machinery. Any capital expenditure must be reflected as a non-current asset on the Municipality's balance sheet.
- 1.6 CASH FLOW STATEMENT –** A statement including only actual receipts and expenditure by the Municipality. Cash payments and receipts do not always coincide with budgeted timings. For example, when an invoice is received by the Municipality it is shown as expenditure in the month it is received, even though it may not be paid in the same period.
- 1.7 DORA –** Division of Revenue Act. Annual legislation that shows the total allocations made by national to provincial and local government.
- 1.8 EQUITABLE SHARE –** A general grant paid to Municipalities.
- 1.9 FRUITLESS AND WASTEFUL EXPENDITURE –** Expenditure that was made in vain and would have been avoided had reasonable care been exercised.

1.10	GFS –	Government Finance Statistics. An internationally recognised classification system that facilitates like for like comparison between Municipalities.
1.11	GRAP –	Generally Recognised Accounting Practice. The new standard for municipal accounting.
1.12	IDP –	Integrated Development Plan. The main strategic planning document of the Municipality.
1.13	MBRR –	Local Government: Municipal Finance Management Act (56/2003): Municipal Budget and Reporting Regulations.
1.14	MFMA –	Local Government: Municipal Finance Management Act (56/2003). The principle piece of legislation relating to municipal financial management. Herein referred to as the Act.
1.15	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.
1.16	OPERATING EXPENDITURE –	Spending on the day-to-day operations of the Municipality such as salaries and wages and general expenses.
1.17	SDBIP –	Service Delivery and Budget Implementation Plan. A detailed plan comprising quarterly performance targets and monthly budget estimates.
1.18	STRATEGIC OBJECTIVES –	The main priorities of the Central Karoo District Municipality as set out in the IDP. Budgeted spending must contribute towards the achievement of the strategic objectives.

- 1.19 UNAUTHORISED EXPENDITURE –** Generally, is spending without, or in excess of, an approved budget.
- 1.20 VIREMENT –** A transfer of budget.
- 1.21 VIREMENT POLICY –** The policy that sets out the rules for budget transfers. Virements are normally allowed within a vote. Transfers between votes must be agreed by Council through an Adjustment budget.
- 1.22 VOTE –** One of the main segments into which a budget of a municipality is divided for the appropriation of money for the different departments of the municipality. In Central Karoo District Municipality this means at directorate level. The votes for Central Karoo District therefore are:
- Executive and Council;
 - Budget and Treasury;
 - Corporate Services; and
 - Technical Services.

2. PART 1: IN-YEAR REPORT

2.1 SECTION 1 – MAYOR’S REPORT:

2.1.1 In-Year Report: Mid-Year Budget Statement:

2.1.1.1 Implementation of Budget in terms of SDBIP:

The municipality implemented the MTREF 2022/2023 in line with the approved Service Delivery and Implementation Plan.

2.1.1.2 Other Information:

The mid-year report is used to assess whether any adjustments are necessary with regards to the Revenue and Expenditure performance during the first 6 months of the year. Based on this, the municipality will be doing an adjustment budget during the month of February 2023.

2.2 SECTION 2 – RESOLUTIONS:

The recommended Resolution to Council with regard to the December 2022 In-Year Report is:

RESOLVED:

(a) That the Council take note of contents in the in-year monthly report for December 2022 as set out in the schedules contained in Section 4:

(i) Table C1 – Monthly Budget Statement Summary;

(ii) Table C2 – Monthly Budget Statement: Financial Performance (Standard Classification);

(iii) Table C3 – Monthly Budget Statement: Financial Performance Standard Classification (Revenue and Expenditure by Municipal Vote);

(iv) Table C4 – Monthly Budget Statement: Financial Performance (Revenue by Source and Expenditure by Type);

(v) Table C5 – Monthly Budget Statement: Capital Expenditure;

(vi) Table C6 – Monthly Budget Statement: Financial Position; and

(vii) Table C7 – Monthly Budget Statement – Cash Flows.

(b) Any other resolutions required by the Council.

2.3 SECTION 3 – EXECUTIVE SUMMARY:

2.3.1 Introduction:

All the schedules reflect the following information:

- Original budget;
- Monthly actual figures;
- Year-to-date actual figures;
- Year-to-date budgeted figures.

2.3.2 Financial Performance, Position and Cash Flow:

Section 4 of this report includes the tables with the detailed figures.

2.3.2.1 Financial Performance:

The detail of this section can be found in Section 4 of this report Table C2 (Summary per GFS); Table C3 (Summary per Municipal Vote) and Table C4 (Summary by Revenue Source and Expenditure Type). The latter is used to provide the executive summary.

2.3.2.1.1 Overall View:

The following table summarises the overall position on the capital and operating budgets. Take note that the Operating Expenditure only reflects the direct expenditure and exclude all indirect expenditure e.g. Administrative Costs.

	<u>Capital Expenditure</u>	<u>Operating Expenditure</u>	<u>Operating Revenue</u>
Adjusted Budget	905 500,00	114 066 286,00	114 351 708,00
Actual spend / received (YTD)	86 856,00	55 288 555,00	62 736 747,00
Percentage Spend (YTD)	10%	48%	55%

The table reflects spending of the capital budget of 10%. The total operating expenditure and revenue reflects percentage spent of 48% and 55% respectively.

2.3.2.1.2 Revenue by Source:

The figures represented in this section are the accrued amounts and not actual cash receipts.

The comparisons of the major sources of revenue are illustrated in the figure below:

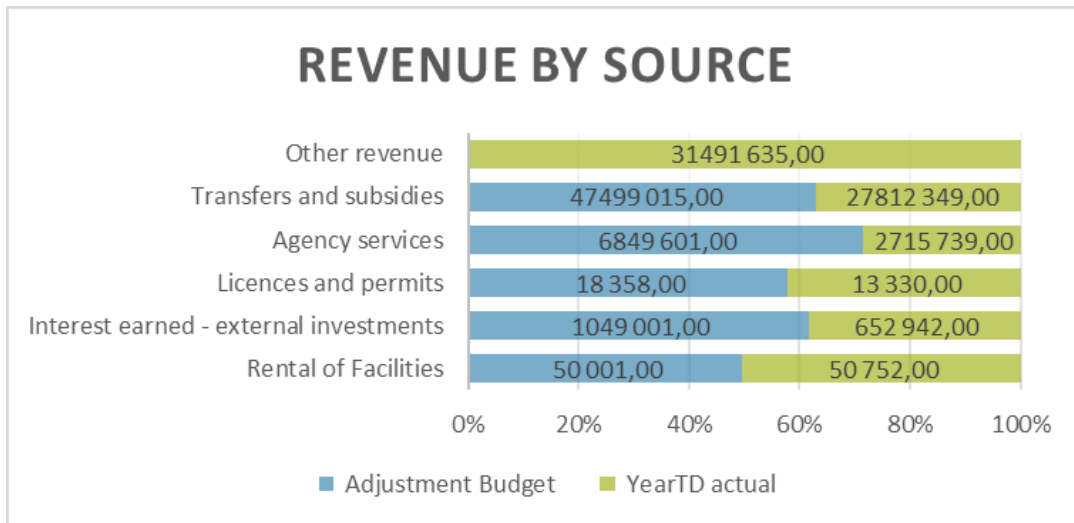


Figure 1 – Revenue by source (*Refer to Grants receipts schedule for actual receipts, page 22)

- **Other Revenue:**

The amount raised of R 31.492 million for the actual year to date represents 66.3% of the total budget amount.

- **Interest Earned – External Investments:**

The budget amount for Interest earned R 1 049 000, whilst the year to date actual revenue is R 652 942. Thus, reflecting receipt of 62.24% at the end of December 2022.

2.3.2.2 Operating Expenditure by Type:

The figures in this section should represent the accrued amounts; in other words when the goods have been ordered; received or the invoice has been completed (reconciled with goods received and prices quoted) it should be captured as an expense. Shadow

figures are reflected on the financial system once an order is issued. This action serves as a budgetary control mechanism and no actual financial entries are passed. These figures cannot be used for reporting purposes. The amounts included as expenditure are currently only those for which a payment run has been completed.

The total actual expenditure amounts to R 55.289 Million.

2.3.2.3 Operating Expenditure by Municipal Vote (Figure 2):

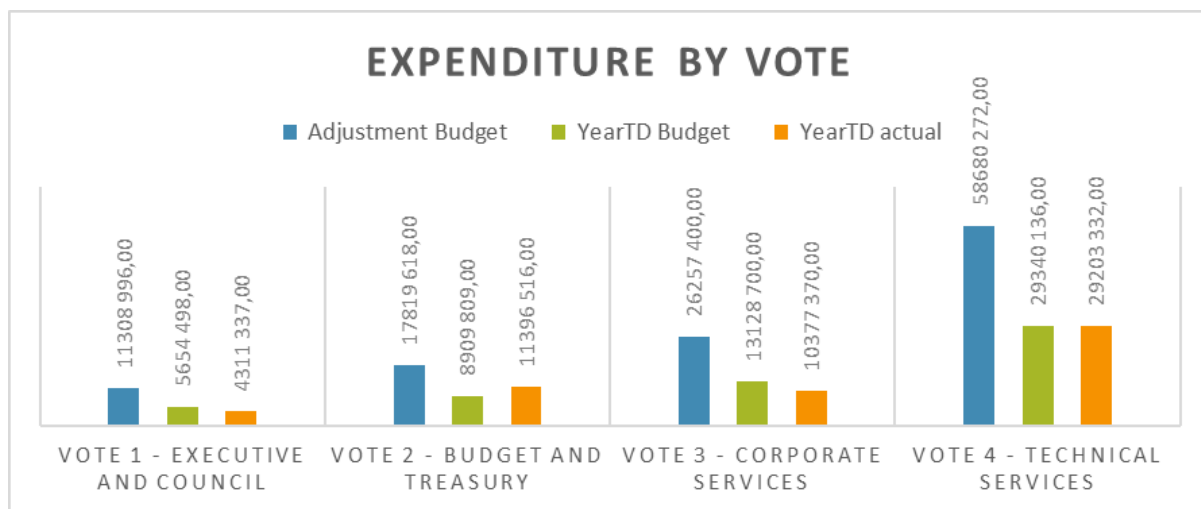


Figure 2 – Breakdown Operating Expenditure by Municipal Vote

Expenditure by Vote	Adjustment Budget	YearTD Budget	YearTD actual	% Spend
Vote 1 - EXECUTIVE AND COUNCIL	11 308 996,00	5 654 498,00	4 311 337,00	38,12%
Vote 2 - BUDGET AND TREASURY	17 819 618,00	8 909 809,00	11 396 516,00	63,95%
Vote 3 - CORPORATE SERVICES	26 257 400,00	13 128 700,00	10 377 370,00	39,52%
Vote 4 - TECHNICAL SERVICES	58 680 272,00	29 340 136,00	29 203 332,00	49,77%
Total Expenditure by Vote	114 066 286,00	57 033 143,00	55 288 555,00	48%

The adjustment budget for Technical Service is R 58.680 million of which R 29.203 million has been expended representing 49.77% of the budget amount.

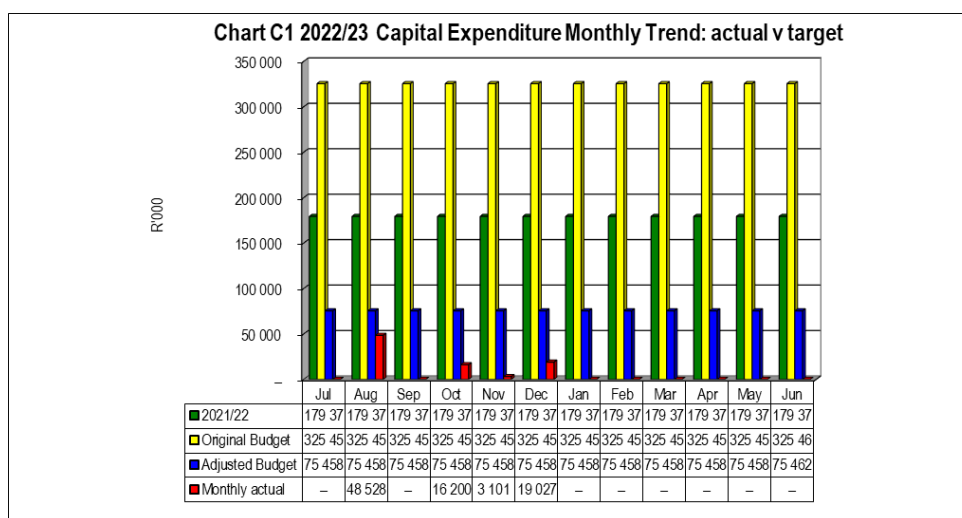
The adjustment budget for Corporate Services is R 26.257 million of which R 10.377 million has been expended representing 39.52% of the budget amount.

The adjustment budget for Budget and Treasury is R 17.820 million of which R 11.397 million has been expended representing 63.95% of the budget amount.

The adjustment budget for Executive and Council is R 11.309 million of which R 4.311 has been expended representing 38.12% of the budget amount.

2.3.2.4 Capital Expenditure (Figure 3):

There was capital spending of R 86 856.00 for the financial year to date, representing a capital spending percentage of 10% at the end of December 2022. The total capital budget is R 905 500. The figure below reflects the monthly trend of the actual and budgeted capital figures.



2.3.3 Cash Flow:

The balance after commitments against the cash and cash equivalents at the end of December 2022 amounts to R13 406 million.

Commitments against Cash and Cash Equivalents		December 2022
Item		Amount
Total Cash and Cash equivalents		19 341 812,75
Total commitments against cash		5 935 501,44
Unspent Conditional Grants		5 273 062,54
Creditors		662 438,90
Retentions		-
		13 406 311,31

2.4 SECTION 4 – IN-YEAR BUDGET STATEMENT TABLE:

2.4.1.1 Table C1: Monthly Budget Statement Summary:

The table below provides a summary of the most important information by pulling its information from the other tables to follow.

Choose name from list - Table C1 Monthly Budget Statement Summary - M06 December

Description	Budget Year 2022/23								
	2021/22 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-
Investment revenue	805	1 049	1 049	131	653	525	128	24%	1 049
Transfers and subsidies	43 010	43 773	47 499	12 782	27 812	23 519	4 293	18%	47 499
Other own revenue	61 241	65 412	65 804	5 177	34 271	32 902	1 370	4%	65 804
Total Revenue (excluding capital transfers and contributions)	105 055	110 233	114 352	18 090	62 737	56 946	5 791	10%	114 352
Employee costs	53 435	53 313	53 346	7 629	30 991	26 511	4 481	17%	53 346
Remuneration of Councillors	3 879	4 851	4 851	-	2 037	2 426	(389)	-16%	4 851
Depreciation & asset impairment	1 015	666	666	333	333	333	(0)	-0%	666
Finance charges	741	-	-	-	-	-	-	-	-
Inventory consumed and bulk purchases	11 252	19 665	20 505	355	5 605	9 794	(4 188)	-43%	20 505
Transfers and subsidies	2 933	280	530	155	496	265	231	87%	530
Other expenditure	26 329	28 214	34 168	5 587	15 826	16 542	(717)	-4%	34 168
Total Expenditure	99 584	106 989	114 066	14 059	55 289	55 870	(582)	-1%	114 066
Surplus/(Deficit)	5 471	3 244	285	4 031	7 448	1 076	6 373	592%	285
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) & Transfers and subsidies - capital (in-kind all)	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	5 471	3 244	285	4 031	7 448	1 076	6 373	592%	285
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	5 471	3 244	285	4 031	7 448	1 076	6 373	592%	285
Capital expenditure & funds sources									
Capital expenditure	2 152	3 906	906	19	87	453	(366)	-81%	906
Capital transfers recognised	4	600	600	-	39	300	(261)	-87%	600
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	2 149	306	306	19	48	153	(105)	-69%	306
Total sources of capital funds	2 152	906	906	19	87	453	(366)	-81%	906
Financial position									
Total current assets	25 712	14 646	14 646	-	30 690	-	-	-	14 646
Total non current assets	16 354	20 380	17 380	-	16 103	-	-	-	17 380
Total current liabilities	11 847	11 817	11 817	-	9 779	-	-	-	11 817
Total non current liabilities	14 706	16 236	16 236	-	14 706	-	-	-	16 236
Community wealth/Equity	15 414	10 066	7 108	-	22 209	-	-	-	7 108
Cash flows									
Net cash from (used) operating	23 063	(5 860)	(5 860)	3 784	18 557	(2 930)	(21 487)	733%	(5 860)
Net cash from (used) investing	6 543	(2 709)	(2 709)	(22)	6 521	2 099	(4 422)	-211%	(2 709)
Net cash from (used) financing	-	0	-	-	-	-	-	-	-
Cash/cash equivalents at the month/year end	51 485	2 904	2 904	-	37 984	10 642	(27 342)	-257%	4 337
Debtors & creditors analysis									
	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	29	0	-	-	-	156	30	514	728
Creditors Age Analysis									
Total Creditors	486	75	6	51	0	0	1	43	662

2.4.1.2 Table C2: Monthly Budget Statement – Financial Performance (Standard Classification):

This table reflects the operating budget (Financial Performance) in the standard classifications which are the Government Finance Statistics Functions and Sub-functions. These are used by National Treasury to assist the compilation of national and international accounts for comparison purposes, regardless of the unique organisational structures used by the different institutions.

Choose name from list - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M06 December

Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
Governance and administration		46 461	52 286	53 205	13 466	31 324	26 372	4 952	19%	53 205
Executive and council		42 286	49 642	48 045	12 709	29 191	23 842	5 348	22%	48 045
Finance and administration		4 084	2 644	5 160	757	2 133	2 530	(397)	-16%	5 160
Internal audit		91	-	-	-	-	-	-	-	-
Community and public safety		2 016	32	32	0	9	16	(7)	-41%	32
Community and social services		1 983	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		33	32	32	0	9	16	(7)	-41%	32
Economic and environmental services		56 578	57 915	61 115	4 624	31 403	30 558	846	3%	61 115
Planning and development		696	2 435	2 435	-	-	1 218	(1 218)	-100%	2 435
Road transport		55 881	55 480	58 680	4 624	31 403	29 340	2 063	7%	58 680
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
Other	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	105 055	110 233	114 352	18 090	62 737	56 946	5 791	10%	114 352
Expenditure - Functional										
Governance and administration		32 276	34 113	38 355	6 386	19 433	18 625	808	4%	38 355
Executive and council		9 223	10 528	11 498	1 232	4 640	5 749	(1 109)	-19%	11 498
Finance and administration		22 042	22 665	25 732	4 870	14 097	12 313	1 784	14%	25 732
Internal audit		1 011	921	1 125	284	696	563	133	24%	1 125
Community and public safety		6 784	7 368	7 986	883	3 635	3 901	(266)	-7%	7 986
Community and social services		579	404	934	58	191	376	(185)	-49%	934
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		1 249	1 263	1 313	105	511	656	(146)	-22%	1 313
Housing		-	-	-	-	-	-	-	-	-
Health		4 956	5 701	5 739	720	2 933	2 868	65	2%	5 739
Economic and environmental services		60 445	65 026	67 552	6 763	32 170	33 258	(1 088)	-3%	67 552
Planning and development		6 408	9 546	8 872	583	2 966	4 436	(1 469)	-33%	8 872
Road transport		54 036	55 480	58 680	6 180	29 203	28 822	381	1%	58 680
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
Other		79	481	173	26	51	86	(35)	-41%	173
Total Expenditure - Functional	3	99 584	106 989	114 066	14 059	55 289	55 870	(582)	-1%	114 066
Surplus/ (Deficit) for the year		5 471	3 244	285	4 031	7 448	1 076	6 373	592%	285

2.4.1.3 Table C3: Monthly Budget Statement – Financial:

The budget is approved by Council on the municipal vote level. The municipal votes reflect the organisational structure of the municipality. On the next page, as part of Table C3, a table with the sub-votes is also prepared.

Choose name from list - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M06

Vote Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote	1									
Vote 1 - Executive and Council		42 377	49 642	48 045	12 709	29 191	23 842	5 348	22,4%	48 045
Vote 2 - Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 3 - Finance		958	1 050	1 050	488	534	525	9	1,7%	1 050
Vote 4 - Corporate Services		5 839	4 061	6 577	269	1 609	3 238	(1 629)	-50,3%	6 577
Vote 5 - Technical Services		55 881	55 480	58 680	4 624	31 403	29 340	2 063	7,0%	58 680
Vote 6 - COMMUNITY & SOCIAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	105 055	110 233	114 352	18 090	62 737	56 946	5 791	10,2%	114 352
Expenditure by Vote	1									
Vote 1 - Executive and Council		10 234	11 449	11 309	492	4 311	5 655	(1 343)	-23,8%	11 309
Vote 2 - Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 3 - Finance		17 015	17 404	17 820	3 557	11 397	8 989	2 407	26,8%	17 820
Vote 4 - Corporate Services		18 299	22 657	26 257	3 829	10 377	12 404	(2 027)	-16,3%	26 257
Vote 5 - Technical Services		54 036	55 480	58 680	6 180	29 203	28 822	381	1,3%	58 680
Vote 6 - COMMUNITY & SOCIAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	99 584	106 989	114 066	14 059	55 289	55 870	(582)	-1,0%	114 066
Surplus/ (Deficit) for the year	2	5 471	3 244	285	4 031	7 448	1 076	6 373	592,5%	285

Table C3C: Monthly Budget Statement – Financial:

Choose name from list - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - A - M06 December

Vote Description	Ref	Budget Year 2022/23								
		2021/22	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousand		Audited Outcome								
Revenue by Vote	1									
Vote 1 - Executive and Council 1.1 - [Name of sub-vote]		42 377	49 642	48 045	12 709	29 191	23 842	5 348	22%	48 045
Vote 2 - Municipal Manager 2.1 - [Name of sub-vote]		-	-	-	-	-	-	-		-
Vote 3 - Finance 3.1 - [Name of sub-vote]		958	1 050	1 050	488	534	525	9	2%	1 050
Vote 4 - Corporate Services 4.1 - [Name of sub-vote]		5 839	4 061	6 577	269	1 609	3 238	(1 629)	-50%	6 577
Vote 5 - Technical Services 5.1 - [Name of sub-vote]		55 881	55 480	58 680	4 624	31 403	29 340	2 063	7%	58 680
Total Revenue by Vote	2	105 055	110 233	114 352	18 090	62 737	56 946	5 791	10%	114 352
Expenditure by Vote	1									
Vote 1 - Executive and Council 1.1 - [Name of sub-vote]		10 234	11 449	11 309	492	4 311	5 655	(1 343)	-24%	11 309
Vote 2 - Municipal Manager 2.1 - [Name of sub-vote]		-	-	-	-	-	-	-		-
Vote 3 - Finance 3.1 - [Name of sub-vote]		17 015	17 404	17 820	3 557	11 397	8 989	2 407	27%	17 820
Vote 4 - Corporate Services 4.1 - [Name of sub-vote]		18 299	22 657	26 257	3 829	10 377	12 404	(2 027)	-16%	26 257
Vote 5 - Technical Services 5.1 - [Name of sub-vote]		54 036	55 480	58 680	6 180	29 203	28 822	381	1%	58 680
Total Expenditure by Vote	2	99 584	106 989	114 066	14 059	55 289	55 870	(582)	(0)	114 066
Surplus/ (Deficit) for the year	2	5 471	3 244	285	4 031	7 448	1 076	6 373	0	285

2.4.1.4 Table C4: Monthly Budget Statement – Financial Performance (Revenue and Expenditure):

This table reflects the operating budget and actual figures of the financial performance. The revenue is specifically set out by source due to the fact that Council approves the revenue budget by source and the expenditure budget by vote.

Choose name from list - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M06 December

Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue By Source										
Property rates		-	-	-	-	-	-	-	-	-
Service charges - electricity revenue		-	-	-	-	-	-	-	-	-
Service charges - water revenue		-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue		-	-	-	-	-	-	-	-	-
Service charges - refuse revenue		-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		77	50	50	9	51	25	26	103%	50
Interest earned - external investments		805	1 049	1 049	131	653	525	128	24%	1 049
Interest earned - outstanding debtors		-	-	-	-	-	-	-	-	-
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	-	-	-	-	-	-	-	-
Licences and permits		0	18	18	1	13	9	4	45%	18
Agency services		5 106	6 658	6 850	498	2 716	3 425	(709)	-21%	6 850
Transfers and subsidies		43 010	43 773	47 499	12 782	27 812	23 519	4 293	18%	47 499
Other revenue		56 006	58 686	58 886	4 669	31 492	29 443	2 049	7%	58 886
Gains		50	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		105 055	110 233	114 352	18 090	62 737	56 946	5 791	10%	114 352
Expenditure By Type										
Employee related costs		53 435	53 313	53 346	7 629	30 991	26 511	4 481	17%	53 346
Remuneration of councillors		3 879	4 851	4 851	-	2 037	2 426	(389)	-16%	4 851
Debt impairment		-	79	79	-	-	39	(39)	-100%	79
Depreciation & asset impairment		1 015	666	666	333	333	333	(0)	0%	666
Finance charges		741	-	-	-	-	-	-	-	-
Bulk purchases - electricity		-	-	-	-	-	-	-	-	-
Inventory consumed		11 252	19 665	20 505	355	5 605	9 794	(4 188)	-43%	20 505
Contracted services		5 220	5 829	9 496	1 810	3 847	4 702	(856)	-18%	9 496
Transfers and subsidies		2 933	280	530	155	496	265	231	87%	530
Other expenditure		21 087	22 306	24 593	3 777	11 979	11 801	178	2%	24 593
Losses		22	-	-	-	-	-	-	-	-
Total Expenditure		99 584	106 989	114 066	14 059	55 289	55 870	(582)	-1%	114 066
Surplus/(Deficit)		5 471	3 244	285	4 031	7 448	1 076	6 373	0	285
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		5 471	3 244	285	4 031	7 448	1 076			285
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		5 471	3 244	285	4 031	7 448	1 076			285
Atributable to minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		5 471	3 244	285	4 031	7 448	1 076			285
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		5 471	3 244	285	4 031	7 448	1 076			285

2.4.1.5 Table C5: Monthly Budget Statement – Capital Expenditure (Municipal Vote, Standard Classification and Funding):

Choose name from list - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M06 December

Vote Description	Ref	Budget Year 2022/23								
		2021/22 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - Executive and Council		-	-	-	-	-	-	-	-	-
Vote 2 - Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 3 - Finance		2 146	-	-	-	-	-	-	-	-
Vote 4 - Corporate Services		-	-	-	-	-	-	-	-	-
Vote 5 - Technical Services		-	-	-	-	-	-	-	-	-
Vote 6 - COMMUNITY & SOCIAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	2 146	-	-	-	-	-	-	-	-
Single Year expenditure appropriation	2									
Vote 1 - Executive and Council		-	-	-	-	-	-	-	-	-
Vote 2 - Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 3 - Finance		7	3 133	133	-	26	66	(41)	-62%	133
Vote 4 - Corporate Services		-	773	773	19	61	386	(325)	-84%	773
Vote 5 - Technical Services		-	-	-	-	-	-	-	-	-
Vote 6 - COMMUNITY & SOCIAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	7	3 906	906	19	87	453	(366)	-81%	906
Total Capital Expenditure		2 152	3 906	906	19	87	453	(366)	-81%	906
Capital Expenditure - Functional Classification										
Governance and administration		2 152	3 156	156	-	26	78	(52)	-67%	156
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		2 152	3 156	156	-	26	78	(52)	-67%	156
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		-	710	710	19	61	355	(294)	-83%	710
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	710	710	19	61	355	(294)	-83%	710
Economic and environmental services		-	40	40	-	-	20	(20)	-100%	40
Planning and development		-	40	40	-	-	20	(20)	-100%	40
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	2 152	3 906	906	19	87	453	(366)	-81%	906
Funded by:										
National Government		4	600	600	-	39	300	(261)	-87%	600
Provincial Government		-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-
Transfers recognised - capital	6	4	600	600	-	39	300	(261)	-87%	600
Borrowing		-	-	-	-	-	-	-	-	-
Internally generated funds		2 149	306	306	19	48	153	(105)	-69%	306
Total Capital Funding		2 152	906	906	19	87	453	(366)	-81%	906

2.4.1.6 Table C6: Monthly Budget Statement – Financial Position:

Choose name from list - Table C6 Monthly Budget Statement - Financial Position - M06 December

Description	Ref	2021/22	Budget Year 2022/23			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		5 216	2 332	2 332	10 495	2 332
Call investment deposits		7 690	8 555	8 555	7 927	8 555
Consumer debtors		9 083	–	–	7 326	–
Other debtors		1 192	1 838	1 838	2 459	1 838
Current portion of long-term receivables		1 252	637	637	1 252	637
Inventory		1 279	1 284	1 284	1 231	1 284
Total current assets		25 712	14 646	14 646	30 690	14 646
Non current assets						
Long-term receivables		6 621	6 907	6 907	6 621	6 907
Investments		–	–	–	–	–
Investment property		–	–	–	–	–
Investments in Associate		–	–	–	–	–
Property, plant and equipment		9 686	12 826	9 826	9 435	9 826
Biological		–	–	–	–	–
Intangible		47	648	648	47	648
Other non-current assets		–	–	–	–	–
Total non current assets		16 354	20 380	17 380	16 103	17 380
TOTAL ASSETS		42 066	35 026	32 026	46 794	32 026
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Borrowing		141	21	21	141	21
Consumer deposits		–	–	–	–	–
Trade and other payables		6 650	4 308	4 308	4 972	4 308
Provisions		5 056	7 489	7 489	4 666	7 489
Total current liabilities		11 847	11 817	11 817	9 779	11 817
Non current liabilities						
Borrowing		–	–	–	–	–
Provisions		14 706	16 236	16 236	14 706	16 236
Total non current liabilities		14 706	16 236	16 236	14 706	16 236
TOTAL LIABILITIES		26 553	28 053	28 053	24 485	28 053
NET ASSETS	2	15 513	6 973	3 973	22 308	3 973
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		15 414	10 066	7 108	22 209	7 108
Reserves		–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	15 414	10 066	7 108	22 209	7 108

2.4.1.7 Table C7: Monthly Budget Statement – Cash Flow:

Choose name from list - Table C7 Monthly Budget Statement - Cash Flow - M06 December

Description	Ref	Budget Year 2022/23								
		2021/22 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		-	-	-	-	-	-	-	-	-
Service charges		-	-	-	-	-	-	-	-	-
Other revenue		62 604	60 377	60 377	5 183	35 085	30 189	4 896	16%	60 377
Transfers and Subsidies - Operational		35 514	50 626	50 626	11 750	29 759	25 313	4 446	18%	50 626
Transfers and Subsidies - Capital		9	600	600	-	-	300	(300)	-100%	600
Interest		0	1 000	1 000	131	653	500	153	31%	1 000
Dividends		-	-	-	-	-	-	-	-	-
Payments										
Suppliers and employees		(72 070)	(115 570)	(115 570)	(13 216)	(46 817)	(57 785)	(10 968)	19%	(115 570)
Finance charges		(741)	-	-	-	-	-	-	-	-
Transfers and Grants		(2 253)	(2 893)	(2 893)	(64)	(123)	(1 446)	(1 324)	92%	(2 893)
NET CASH FROM/(USED) OPERATING ACTIVITIES		23 063	(5 860)	(5 860)	3 784	18 557	(2 930)	(21 487)	733%	(5 860)
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables		6 621	-	-	-	6 621	3 453	3 168	92%	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-
Payments										
Capital assets		(78)	(2 709)	(2 709)	(22)	(100)	(1 354)	(1 254)	93%	(2 709)
NET CASH FROM/(USED) INVESTING ACTIVITIES		6 543	(2 709)	(2 709)	(22)	6 521	2 099	(4 422)	-211%	(2 709)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	0	-	-	-	-	-	-	-
Payments										
Repayment of borrowing		-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	0	-	-	-	-	-	-	-
NET INCREASE/ (DECREASE) IN CASH HELD		29 607	(8 569)	(8 569)	3 762	25 078	(831)			(8 569)
Cash/cash equivalents at beginning:		21 879	11 473	11 473		12 906	11 473			12 906
Cash/cash equivalents at month/year end:		51 485	2 904	2 904		37 984	10 642			4 337

3. PART 2 – SUPPORTING DOCUMENTATION

3.1 SECTION 5 – DEBTORS ANALYSIS:

3.1.1 Supporting Table SC3:

Table SC3 is the only debtors report required by the MBRR.

Choose name from list - Supporting Table SC3 Monthly Budget Statement - aged debtors - M06 December

Description	NT Code	Budget Year 2022/23										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy	
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days			
R thousands														
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1200	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1600	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	29	0	-	-	-	156	30	514	728	699	-	-	
Total By Income Source	2000	29	0	-	-	-	156	30	514	728	699	-	-	
2021/22 - totals only		748671	1839	1839	77423	9200	96402	65539	412914	1 414	661	0	0	
Debtors Age Analysis By Customer Group														
Organs of State	2200	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	2300	4	-	-	-	-	-	30	5	39	35	-	-	
Households	2400	25	0	-	-	-	156	-	508	689	664	-	-	
Other	2500	-	-	-	-	-	-	-	-	-	-	-	-	
Total By Customer Group	2600	29	0	-	-	-	156	30	514	728	699	-	-	

3.1.2 Supporting Table SC4:

Choose name from list - Supporting Table SC4 Monthly Budget Statement - aged creditors - M06 December

Description	NT Code	Budget Year 2022/23									Total	Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year			
R thousands												
Creditors Age Analysis By Customer Type												
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-	-	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	486	75	6	51	0	0	1	43	662	52	
Auditor General	0800	-	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	486	75	6	51	0	0	1	43	662	52	

3.2 SECTION 6 – GRANT RECEIPTS AND RECEIPTS

CENTRAL KAROO MTREF ALLOCATIONS: 2022/23

C DC5 Central Karoo	Opening Balance R thousands	Received R thousands	Expenditure R thousands	VAT transferred to Revenue	Repayments R thousands	Closing Balance R thousands	Unspent Grant R thousands	Unpaid Grant R thousands
Direct transfers								
Equitable share and related Infrastructure	-	26 247	-	-	-	26 247	26 247	-
	1 131	1 438	(118)	(4)	(1 131)	1 316	1 316	-
Rural roads assets management systems grant	1 131	1 438	(118)	(4)	(1 131)	1 316	1 316	-
Capacity building and other current transfers	141	1 926	(1 331)	(51)	(141)	545	545	-
Local government financial management grant	141	1 000	(539)	(51)	(141)	411	411	-
Expanded public works programme integrated grant for municipalities	-	926	(792)	-	-	134	134	-
Sub total direct transfers	1 272	29 611	(1 448)	(54)	(1 272)	28 108	28 108	-
Indirect transfers								
Capacity building and other current transfers	-	-	-	-	-	-	-	-
Municipal Systems Improvement Grant	-	-	-	-	-	-	-	-
Sub total indirect transfers	-	-	-	-	-	-	-	-
Total: Transfers from National Treasury	1 272	29 611	(1 448)	(54)	(1 272)	28 108	28 108	-
Transfers for Provincial Departments								
Municipal Allocations from Provincial Department of which								
Provincial Treasury	405	-	(64)	-	(146)	196	196	-
Western Cape Financial Management Support Grant	9	-	-	-	-	9	9	-
Western Cape Financial Management Capacity Building Grant	396	-	(64)	-	(146)	186	186	-
Community Safety	344	-	(374)	-	(344)	(374)	-	(374)
Safety initiative implementation - Whole of Society Approach (WOSA)	344	-	(374)	-	(344)	(374)	-	(374)
Local Government	3 362	-	-	-	(2 190)	1 172	1 172	-
Fire Service Capacity Building Grant	-	-	-	-	-	-	-	-
Local Government Internship Grant	12	-	-	-	-	12	12	-
Joint District and Metro Approach Grant	1 800	-	-	-	(1 800)	-	-	-
Local Government Public Employment Support Grant	200	-	-	-	-	200	200	-
Municipal Drought Relief Grant	1 350	-	-	-	(390)	960	960	-
Total: Transfers from Provincial Departments	4 111	-	(437)	-	(2 680)	994	1 368	(374)
Transfers for Other Grant Providers								
Municipal Allocations from other grant providers of which								
Other Grant Providers	(8)	1 496	557	-	-	2 044	2 044	-
The Chemical industries Education and Training Authority	(210)	698	(191)	-	-	298	298	-
Local Government Sector and Training Authority (Africa Creek)	202	-	-	-	-	202	202	-
Local Government Sector and Training Authority (LGLDP - 20216264)	-	797	747	-	-	1 545	1 545	-
Total: Transfers from Other grant providers	(8)	1 496	557	-	-	2 044	2 044	-
TOTAL GRANT ALLOCATIONS FROM PROVINCIAL, NATIONAL AND OTHER	5 375	31 107	(1 329)	(54)	(3 952)	31 146	31 520	(374)

3.3 SECTION 7 – CAPITAL PROGRAMME PERFORMANCE:

3.3.1 Supporting Table C12:

Supporting Table C12 reconciled with Table C5.

Choose name from list - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M06 December

Month	2021/22	Budget Year 2022/23							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend o Original Budget
R thousands									
Monthly expenditure performance trend									
July	179	325	75	–		75	–		
August	179	325	75	49	#VALUE!	151	#VALUE!	#VALUE!	#VALUE!
September	179	325	75	–		226	–		
October	179	325	75	16	#VALUE!	302	#VALUE!	#VALUE!	#VALUE!
November	179	325	75	3	#VALUE!	377	#VALUE!	#VALUE!	#VALUE!
December	179	325	75	19	#VALUE!	453	#VALUE!	#VALUE!	#VALUE!
January	179	325	75	–		528	–		
February	179	325	75	–		604	–		
March	179	325	75	–		679	–		
April	179	325	75	–		755	–		
May	179	325	75	–		830	–		
June	179	325	75	–		906	–		
Total Capital expenditure	2 152	3 906	906	87					

NON-FINANCIAL PERFORMANCE REPORTING – MID-YEAR PERFORMANCE ASSESSMENT (JULY – DECEMBER 2022)

DISCLAIMER

THIS MID-YEAR PERFORMANCE ASSESSMENT REPORT, W.R.T. THE NON-FINANCIAL INFORMATION, IS BASED ON REPORTED INFORMATION ONLY, AND IS UN-AUDITED. THIS REPORT IS SUBJECT TO CHANGE ON FINALIZATION OF THE INTERNAL PERFORMANCE AUDIT REPORT FOR QUARTER 1 AND 2 OF THE 2022/2023 FINANCIAL YEAR.

MID-YEAR PERFORMANCE ASSESSMENT FOR CENTRAL KAROO DISTRICT MUNICIPALITY – NON-FINANCIAL INFORMATION

PURPOSE OF REPORT

To submit to the Executive Mayor an assessment report on the Municipality's Performance covering the period 1 July 2022 to 31 December 2022.

4. SUMMARY

In terms of Section 72 (1) of the Local Government: Municipal Finance Management Act, 2003 (Act 56 of 2003), the accounting officer of a municipality must, by 25 January of each financial year, assess the performance of the Municipality during the first half of the financial year and submit a report on such an assessment to the Mayor of the Municipality, the National Treasury and the relevant provincial treasury. The Mayor must in turn, comply with the provisions of Section 54, which includes submitting the report to Council by 31 January of each year.

5. CONSTITUTIONAL AND POLICY IMPLICATIONS

The process is driven by our Performance Management (PMS) Policy that was reviewed and approved in 2021.

6. LEGAL IMPLICATIONS

Section 72 (1), Local Government: Municipal Finance Management Act, 2003 (Act 55 of 2003), **referred to as the MFMA.**

Local Government: Municipal Systems Act, 2000 (Act 32 of 2000) (Chapter 6 and sections 16 and 26 of Chapters 4 and 5, respectively), as read with the Local Government: Municipal Systems Amendment Act, 2003 (Act 44 of 2003).

7. BACKGROUND

In terms of Section 72 (1) of the MFMA, the accounting officer of a Municipality must by 25 January of each year; (a) assess the performance of the municipality during the first half of the financial year, taking into account-

- (i) The monthly statements referred to in section 71 for the first half of the financial year;
- (ii) The municipality's service delivery performance during the first half of the financial year, and the service delivery targets and the performance indicators set in the service delivery and budget implementation plan;
- (iii) The past year's annual report, and progress on resolving problems identified in the annual report; and

- (iv) the performance of every municipal entity under the sole and shared control of the municipality, taking into account report in terms of section 88 from any such entity; and
- (b) Submit a report on such assessment to-
 - (i) The Mayor of the municipality
 - (ii) The National Treasury; and
 - (iii) The relevant Provincial Treasury

Thereafter, the mayor must, in terms of Section 54 (1) -

- (a) Consider the report
- (b) Check whether the municipality's approved budget is implemented in accordance with the service delivery and budget implementation plan;
- (c) consider and, if necessary, make any revisions to the service delivery and budget implementation plan, provided that the revisions to the service delivery targets and performance indicators in the plan may only be made with the approval of the council following approval of an adjustment budget;
- (d) Issue any appropriate instructions to the accounting officer to ensure-
 - (i) That the budget is implemented in accordance with the service delivery and budget implementation plan; and
 - (ii) That spending of funds and revenue collection proceed in accordance with the budget;
- (e) Identify any financial problems facing the municipality, including any emerging or impending financial problems; and
- (f) Submit the report to the council by 31 January of each year

8. SERVICE DELIVERY PERFORMANCE ANALYSIS

(A) PERFORMANCE FRAMEWORK

Performance management is prescribed by Chapter 6 of the Municipal Systems Act (MSA), Act 32 of 2000 and the Municipal Planning and Performance Management Regulations, 796 of August 2001. Section 7(1) of the aforementioned regulation states that *"A Municipality's Performance Management System entails a framework that describes and represents how the municipality's cycle and processes of performance planning, monitoring, measurement, review, reporting and improvement will be conducted, organized and managed, including determining the responsibilities of the different role players."* This framework, *inter alia*, reflects the linkage between the Integrated Development Plan (IDP), Budget, Service Delivery and Budget Implementation Plan (SDBIP) and individual and service provider performance.

The Central Karoo District Municipality has an approved Performance Management Framework in place which was reviewed in 2013. We are currently in the process of Reviewing the framework for adoption by Council.

(B) IMPLEMENTATION OF PERFORMANCE MANAGEMENT

The IDP 2022/2027 was compiled and approved by Council and performance is evaluated by means of a municipal scorecard (Top Layer (TL) Service Delivery and Budget Implementation Plan (SDBIP) at organisational level and through the Departmental SDBIP at Departmental level.

The SDBIP is a plan that converts the IDP and Budget into measurable criteria on how, where and when the strategies, objectives and normal business processes of the Municipality is implemented. It also allocates responsibilities to Departments to deliver services in terms of the IDP and Budget.

The Top Layer SDBIP 2022/2023 was approved by the Executive Mayor on 10 June 2022.

(G) MONITORING PERFORMANCE

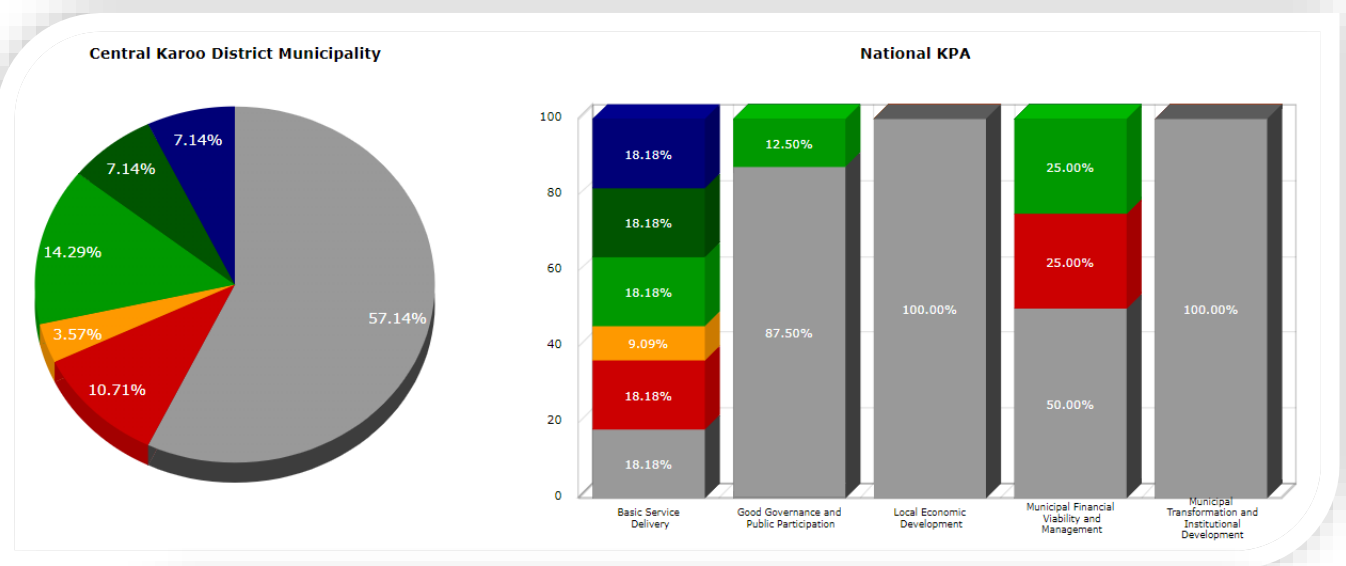
The SDBIP is loaded on an electronic web-based system (after approval). The web-based system sent automated e-mails to the users of the system as a reminder to all staff responsible for updating their actual performance against Key Performance Indicator (KPI) targets for the previous month's performance.

CATEGORY	COLOUR	DESCRIPTION
KPI'S NOT YET MEASURED		
KPI'S NOT MET		0% >= ACTUAL/TARGET < 75%
KPI'S ALMOST MET		75% >= ACTUAL/TARGET < 100%
KPI'S MET		ACTUAL/TARGET = 100%
KPI'S WELL MET		100% > ACTUAL/TARGET < 150%
KPI'S EXTREMELY WELL MET		ACTUAL/TARGET >= 150%

9. OVERALL SERVICE DELIVERY PERFORMANCE

A) SUMMARY OF PERFORMANCE AGAINST THE NATIONAL KPA'S

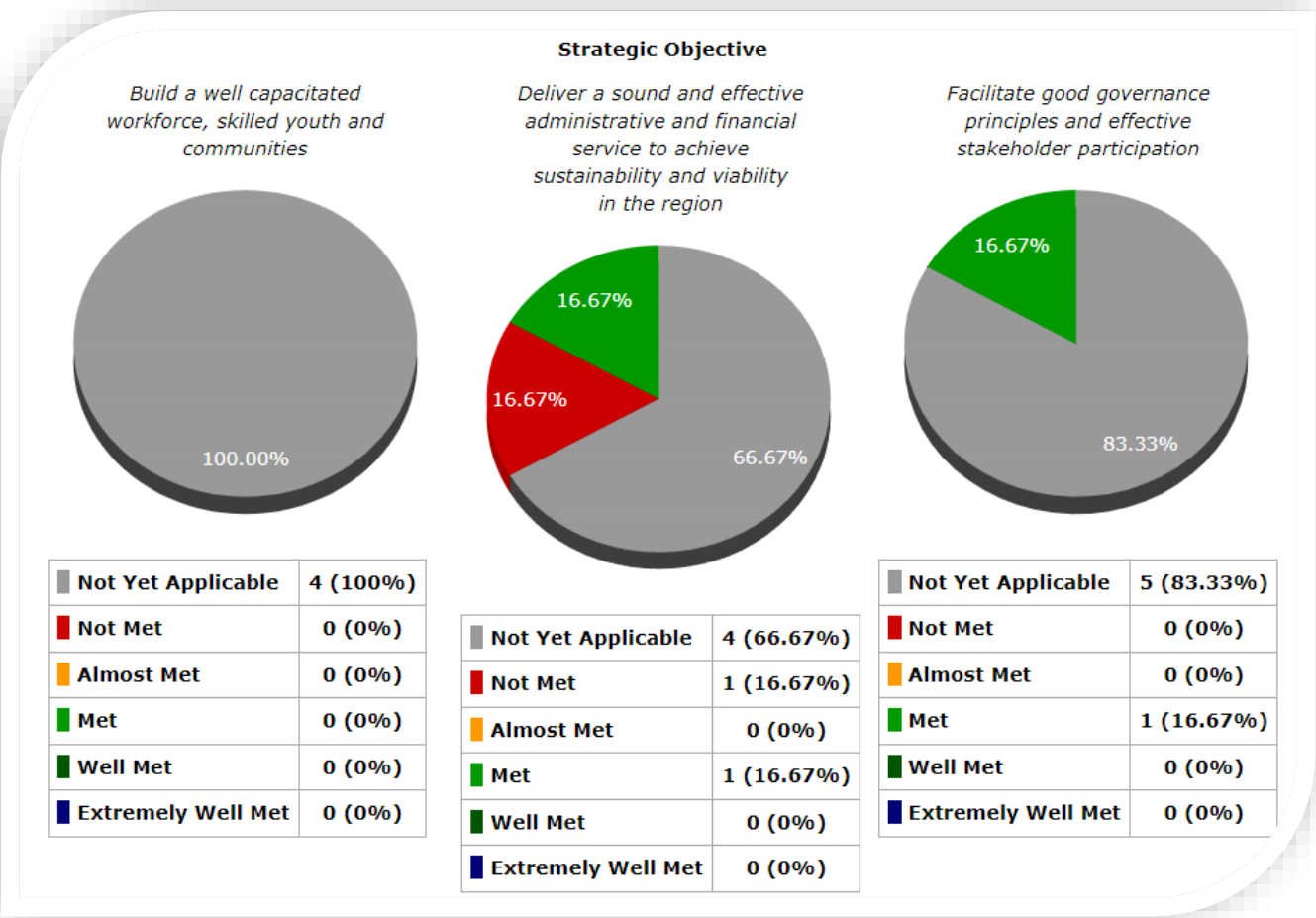
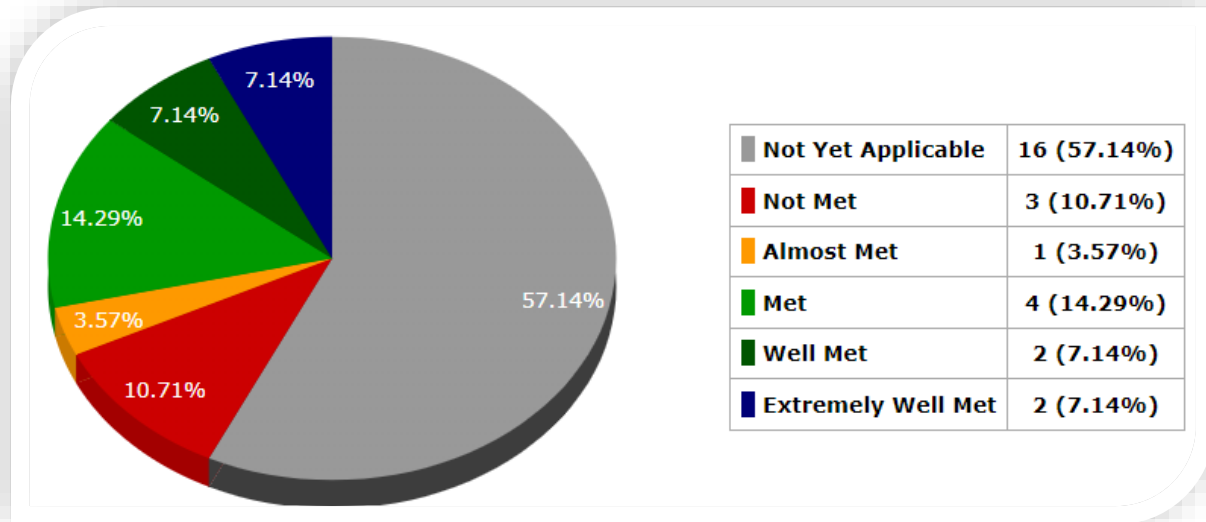
The graph below illustrates the performance of the Central Karoo District Municipality against the National Key Performance Area's (NKPA's).



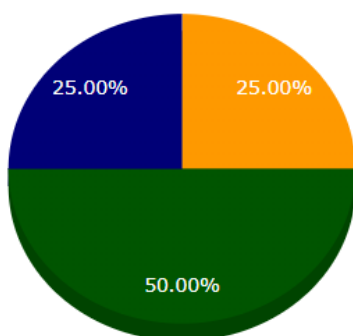
	Central Karoo District Municipality	National KPA					[Unspecified]
		Basic Service Delivery	Good Governance and Public Participation	Local Economic Development	Municipal Financial Viability and Management	Municipal Transformation and Institutional Development	
Not Yet Applicable	16 (57.14%)	2 (18.18%)	7 (87.50%)	1 (100.00%)	2 (50.00%)	4 (100.00%)	-
Not Met	3 (10.71%)	2 (18.18%)	-	-	1 (25.00%)	-	-
Almost Met	1 (3.57%)	1 (9.09%)	-	-	-	-	-
Met	4 (14.29%)	2 (18.18%)	1 (12.50%)	-	1 (25.00%)	-	-
Well Met	2 (7.14%)	2 (18.18%)	-	-	-	-	-
Extremely Well Met	2 (7.14%)	2 (18.18%)	-	-	-	-	-
Total:	28	11	8	1	4	4	-
	100%	39.29%	28.57%	3.57%	14.29%	14.29%	-

B) SUMMARY OF PERFORMANCE AGAINST THE MUNICIPAL STRATEGIC OBJECTIVES

The graph below illustrates the performance of the Central Karoo District Municipality against the Municipality's Strategic objectives as derived from the Municipality Integrated Development Plan (IDP).

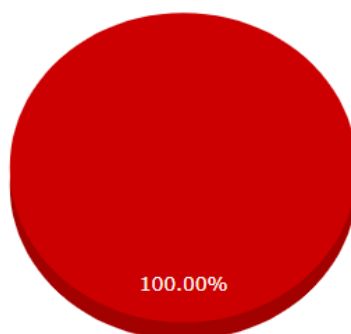


Improve and maintain district roads and promote safe roads transport



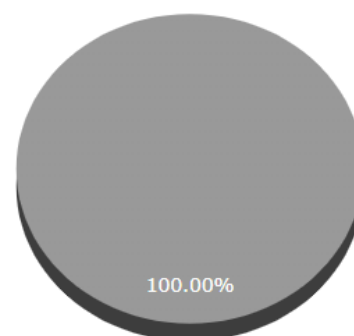
Not Yet Applicable	0 (0%)
Not Met	0 (0%)
Almost Met	1 (25%)
Met	0 (0%)
Well Met	2 (50%)
Extremely Well Met	1 (25%)

Prevent and minimize the impact of possible disasters and improve public safety in the region



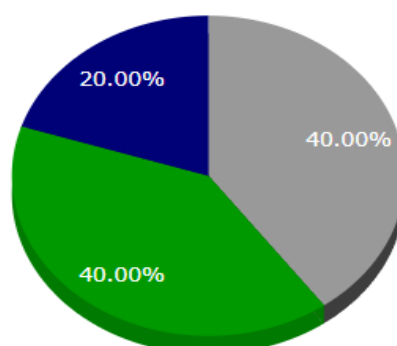
Not Yet Applicable	0 (0%)
Not Met	2 (100%)
Almost Met	0 (0%)
Met	0 (0%)
Well Met	0 (0%)
Extremely Well Met	0 (0%)

Promote regional, economic development, tourism and growth opportunities



Not Yet Applicable	1 (100%)
Not Met	0 (0%)
Almost Met	0 (0%)
Met	0 (0%)
Well Met	0 (0%)
Extremely Well Met	0 (0%)

Promote safe, healthy and socially stable communities through the provision of a sustainable environmental health service



Not Yet Applicable	2 (40%)
Not Met	0 (0%)
Almost Met	0 (0%)
Met	2 (40%)
Well Met	0 (0%)
Extremely Well Met	1 (20%)

9. ADJUSTMENT BUDGET

Regulation 23 of the Municipal Budget and Reporting Regulations provides, *inter alia*, for the following:

“An adjustment budget may be tabled in the Municipal Council at any time after the Mid-year Budget and Performance Assessment has been tabled in the Council, but not later than 28 February of each year. Furthermore, except under certain circumstances only one adjustment budget may be tabled in Council during a financial year.”

A revised Top Layer SDBIP will be submitted with the Adjustment budget to Council by 28 February 2022 with the necessary motivation where key performance indicators require adjustment/ amendment/s as a result of the Adjustment budget.

10. SUMMARY

Appendix A is the unaudited Top Layer SDBIP for the first half of the financial year 2022/23 ending 31 December 2022, which measures the Central Karoo District Municipality’s Overall Performance - July - December 2022 per MKPA. The report, furthermore, includes the corrective measures indicated for targets not achieved. The Central Karoo District Municipality is committed to ensuring that our vision of “Working together in development and growth” becomes a reality through integrated and informed planning and ensuring that we inculcate a culture of performance excellence within our Municipality.

During the first half of the 2022/23 financial year (July – December 2022) **16 KPI’s were not yet applicable, 3 KPI’s were not met, 1 KPI was almost met, 4 KPI’s were met, 2 KPI’s well met with 2 KPI’s extremely well met.**

N/A	KPI NOT YET APPLICABLE	KPIS WITH NO TARGETS OR ACTUALS IN THE SELECTED PERIOD.	16
R	KPI NOT MET	0% <= ACTUAL/TARGET <= 74.999%	3
O	KPI ALMOST MET	75.000% <= ACTUAL/TARGET <= 99.999%	1
G	KPI MET	ACTUAL MEETS TARGET (ACTUAL/TARGET = 100%)	4
G2	KPI WELL MET	100.001% <= ACTUAL/TARGET <= 149.999%	2
B	KPI EXTREMELY WELL MET	150.000% <= ACTUAL/TARGET	2
	TOTAL KPIS:		28

To ensure that the Central Karoo District Municipality is able to achieve its strategic objectives we will be amending some TL KPI’s where required.

Appendix B includes recommendations with regard to the Report.

11. 13. APPENDICES

Appendix A – Top Layer SDBIP 2022/23 per Municipal Department and assessment of targets achieved per Directorate as well as corrective measures where applicable.

Appendix B – Recommendations

APPENDIX A — TOP LAYER SDBIP 2022/23 PERFORMANCE PER MUNICIPAL DEPARTMENT AND ASSESSMENT OF TARGETS ACHIEVED

OFFICE OF THE MUNICIPAL MANAGER

REF	KPI NAME	DESCRIPTION OF UNIT OF MEASUREMENT	QUARTER 1		QUARTER 2		OVERALL PERFORMANCE: JULY - DECEMBER 2022	
			TARGET	ACTUAL	TARGET	ACTUAL	TARGET	ACTUAL
TL1	Spend 90% of the municipal capital budget by 30 June 2023 {(Actual amount spent /Total amount budgeted) X100}	% of capital budget spent	10%	1%	45%	0%	45%	1%
TL2	Review the Risk Based Audit Plan (RBAP) and submit to the Audit Committee for approval by 30 June 2023	RBAP revised and submitted to the Audit Committee	0	0	0	0	0	0
TL3	Complete 70% of the audits as per the RBAP by 30 June 2023 [(Audits completed for the year/audits planned for the year according to the RBAP) x100]	% audits completed	0%	0%	0%	0%	0%	0%
TL4	Review the organisational structure (Macro) and submit to Council for approval by 31 May 2023	Organisational structure reviewed and submitted to Council	0	0	0	0	0	0
TL5	Conduct monthly Covid 19 DJOC meetings with relevant stakeholders	Number of meetings conducted	3	1	3	1	6	2

CORPORATE AND STRATEGIC SUPPORT SERVICES

REF	KPI NAME	DESCRIPTION OF UNIT OF MEASUREMENT	QUARTER 1		QUARTER 2		OVERALL PERFORMANCE: JULY - DECEMBER 2022	
			TARGET	ACTUAL	TARGET	ACTUAL	TARGET	ACTUAL
TL11	Review Corporate and HR policies and submit to Council for approval by 30 June 2023	Number of policies reviewed and submitted	0	0	0	0	0	0
TL12	Spend 0.5% of the municipality's personnel budget on training by 30 June 2023 [(Total Actual Training Expenditure/ Total personnel Budget) x100]	% of the personnel budget spent on training	0%	0%	0%	0%	0%	0%
TL13	Review the Workplace Skills Plan and submit to LGSETA by 30 April 2023	Workplace Skills Plan reviewed and submitted	0	0	0	0	0	0
TL14	The number of people from the employment equity target groups employed (appointed) in the three highest levels of management in compliance with the municipality's approved Equity Plan as at 30 June 2023	Number of people employed	0	0	0	0	0	0
TL15	Compile and submit bi-annual Water Quality Evaluation Reports to Beaufort West, Prince Albert & Laingsburg Water Service Authorities by 30 June 2023	Number of Water Quality Evaluation Reports submitted to Water Service Authorities by 30 June 2023	0	0	3	3	3	3
TL16	Compile and submit annual Waste Management Evaluation Report to the Beaufort West, Prince Albert & Laingsburg Local Authorities by 30 June 2023	Number of Waste Management Evaluation Reports submitted to Local Authorities by 30 June 2023	0	0	0	0	0	0

REF	KPI NAME	DESCRIPTION OF UNIT OF MEASUREMENT	QUARTER 1		QUARTER 2		OVERALL PERFORMANCE: JULY - DECEMBER 2022	
			TARGET	ACTUAL	TARGET	ACTUAL	TARGET	ACTUAL
TL17	Compile and distribute a Municipal Health Information Document to Beaufort West, Prince Albert & Laingsburg Local Authorities by 30 June 2023	Number of Information Documents submitted to Local Authorities by 30 June 2023	0	1	0	0	0	1
TL18	Compile and submit bi-annual Informal Settlement Evaluation Reports for Murraysburg, Merweville, Beaufort West, Prince Albert & Klaarstroom to the Beaufort West & Prince Albert Local Authorities by 30 June 2023	Number of Informal Settlement Evaluation Reports submitted to Local Authorities by 30 June 2023	0	0	5	5	5	5
TL19	Create full time equivalent (FTE's) through expenditure with the EPWP job creation initiatives by 30 June 2023	Number of full time equivalent (FTE's) created	0	0	0	0	0	0
TL20	Submit the draft Annual Report in Council by 31 January 2023	Draft Annual Report submitted in Council	0	0	0	0	0	0
TL21	Develop the IDP and Budget Process Plan and submit to Council by 31 August 2022	IDP and Budget Process Plan submitted	1	1	0	0	1	1
TL22	Review the Disaster Management Plan and submit to Council by 31 May 2023	Disaster Management Plan reviewed and submitted	0	0	0	0	0	0
TL23	Spend 90% of the approved WOSA Safety Grant by 30 June 2023	% of budget spent	10%	0%	35%	0%	35%	0%
TL24	Submit the final IDP to Council by 31 May 2023 for approval	Final IDP submitted for approval	0	0	0	0	0	0

FINANCIAL SERVICES

REF	KPI NAME	DESCRIPTION OF UNIT OF MEASUREMENT	QUARTER 1		QUARTER 2		OVERALL PERFORMANCE: JULY - DECEMBER 2022	
			TARGET	ACTUAL	TARGET	ACTUAL	TARGET	ACTUAL
TL6	Review 15 budget related policies and submit to Council for approval by 31 May 2023	Number of policies reviewed and submitted to Council for approval	0	0	0	0	0	0
TL7	Review and submit the MFMA delegation register to Council for approval by 31 May 2023	MFMA delegation registered reviewed and submitted to Council for approval	0	0	0	0	0	0
TL8	Compile and submit the financial statements to the Auditor-General by 31 August 2022	Financial statements compiled and submitted to the Auditor-General	1	1	0	0	1	1
TL9	Financial viability measured in terms of the municipality's ability to meet its service debt obligations as at 30 June 2023 [(Short Term Borrowing + Bank Overdraft + Short Term Lease + Long Term Borrowing + Long Term Lease) / Total Operating Revenue - Operating Conditional Grant) x 100]	% of debt coverage	0%	0%	0%	0%	0%	0%
TL10	Financial viability measured in terms of the available cash to cover fixed operating expenditure as at 30 June 2022 [(Cash and Cash Equivalents - Unspent Conditional Grants - Overdraft) + Short Term Investment) / Monthly Fixed Operational Expenditure excluding (Depreciation, Amortisation, and Provision for Bad Debts, Impairment and Loss on Disposal of Assets)]	Cost coverage as at 30 June 2023	0	0	0	0	0	0

ROAD INFRASTRUCTURE SERVICES

REF	KPI NAME	DESCRIPTION OF UNIT OF MEASUREMENT	QUARTER 1		QUARTER 2		OVERALL PERFORMANCE: JULY - DECEMBER 2022	
			TARGET	ACTUAL	TARGET	ACTUAL	TARGET	ACTUAL
TL25	Employ workers in temporary positions in terms of skills and labour needs within identified road projects by June 2023	Number of temporary workers employed	0	0	10	19	10	19
TL26	Spend 95% of the total approved Roads budget by 30 June 2023 [(Actual expenditure divided by approved allocation received) x100]	% of total approved Roads budget spent	10%	0%	40%	49.74%	40%	49.74%
TL27	Regravel 40 kilometres of road by 30 June 2023	Number of kilometres regravelled	10	0	20	18.23	20	18.23
TL28	Spend 95% of the total approved blading maintenance budget by 30 June 2023 [(Actual expenditure divided by approved allocation received) x100]	% of total approved blading maintenance budget spent	10%	0%	40%	40.57%	40%	40.57%

CORRECTIVE MEASURES PER DEPARTMENT

OFFICE OF THE MUNICIPAL MANAGER:

REF	KPI	CORRECTIVE MEASURE
TL1	Spend 90% of the municipal capital budget by 30 June 2023 {(Actual amount spent /Total amount budgeted) X100}	NO CORRECTIVE MEASURE PROVIDED.
TL5	Conduct monthly Covid 19 DJOC meetings with relevant stakeholders	NO CORRECTIVE MEASURE PROVIDED.

CORPORATE & STRATEGIC SUPPORT SERVICES:

REF	KPI	CORRECTIVE MEASURE
TL23	Spend 90% of the approved WOSA Safety Grant by 30 June 2023	NO CORRECTIVE MEASURE PROVIDED.

FINANCIAL SERVICES:

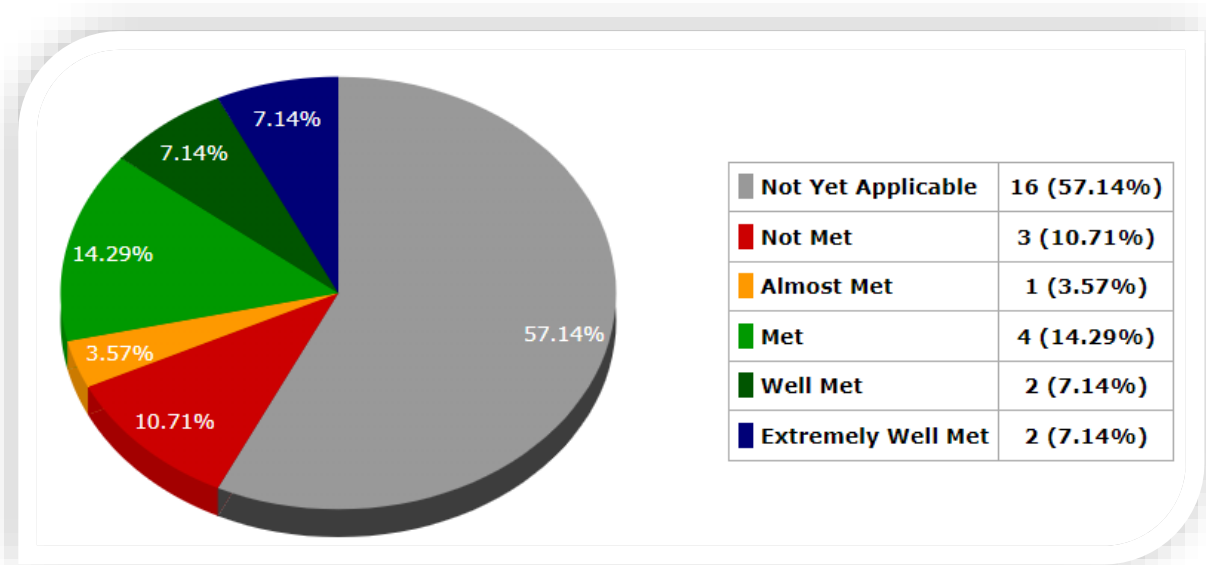
None

ROAD INFRASTRUCTURE SERVICES:

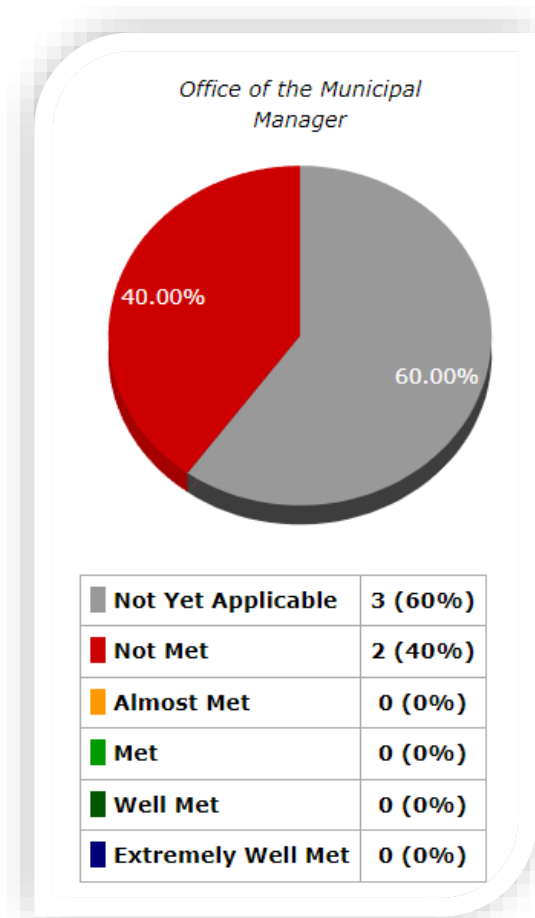
REF	KPI	CORRECTIVE MEASURE
TL27	Regravel 40 kilometres of road by 30 June 2023	NO CORRECTIVE MEASURE PROVIDED.

KPI MONITORING AND EVALUATION GRAPHS – PER DIRECTORATE

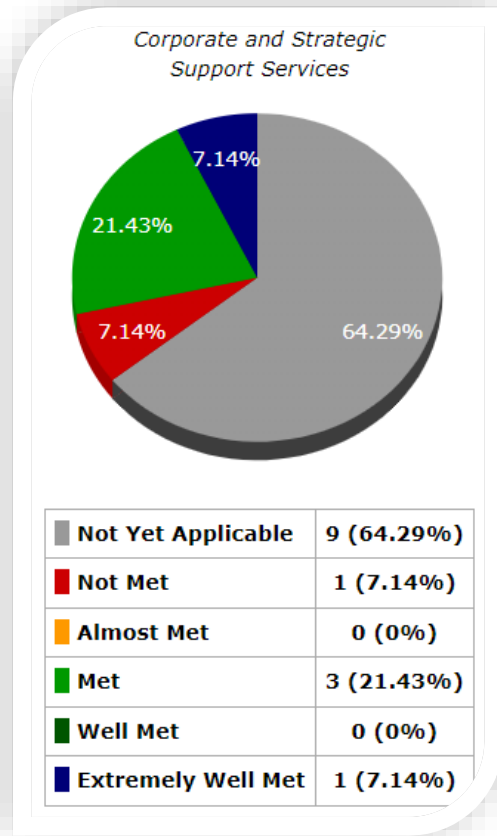
OVERALL PERFORMANCE



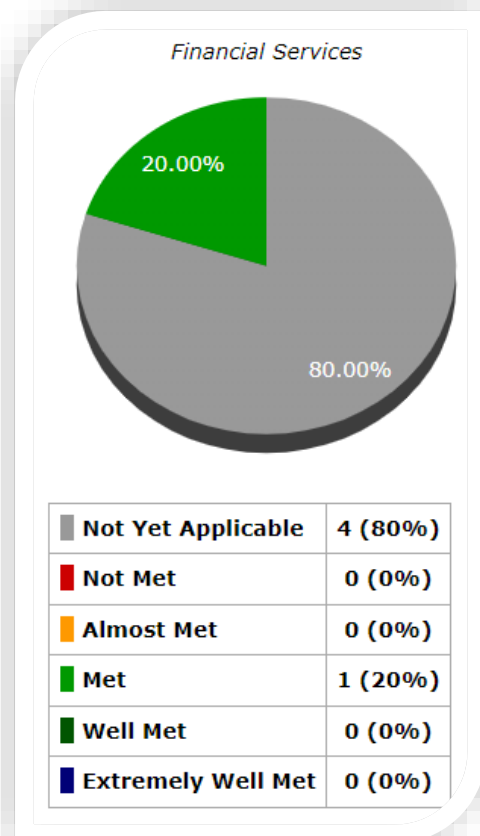
KPI MONITORING: OFFICE OF THE MUNICIPAL MANAGER



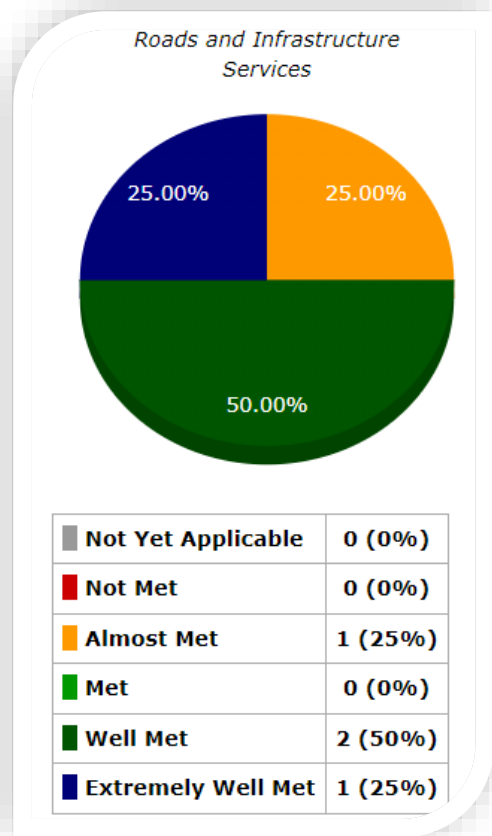
KPI MONITORING: CORPORATE AND STRATEGIC SUPPORT SERVICES



KPI MONITORING: FINANCIAL SERVICES



KPI MONITORING: ROAD INFRASTRUCTURE SERVICES



APPENDIX B - RECOMMENDATIONS

The following recommendations are made with regards to the performance management of Central Karoo District Municipality:

- The Top Level SDBIP be revised where required with the necessary motivation of targets to be adjusted or removed.
- All adjustments to the SDBIP commence during the adjustment budget process and will be approved as follows;
 - Top Level SDBIP – The Executive Mayor for approval
 - That the content of this report be approved by the Executive Mayor and forwarded to the relevant Government Department