

CENTRAL KAROO DISTRICT MUNICIPALITY



SECTION 52 QUARTERLY PERFORMANCE ASSESSMENT REPORT

QUARTER 4
APRIL – JUNE
2023

“WORKING TOGETHER IN DEVELOPMENT AND GROWTH”

CENTRAL KAROO DISTRICT MUNICIPALITY



In-Year Report

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

MONTHLY AND QUARTERLY BUDGET STATEMENT JUNE 2023



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1. GLOSSARY

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|------|--------------------------------------|--|
| 1.1 | Adjustments 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 Adjustments 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: <ul style="list-style-type: none">• Executive and Council;• Budget and Treasury;• Corporate Services; and• Technical Services

PART 1: IN-YEAR REPORT

2.1 SECTION 1 – MAYOR’S REPORT:

2.1.1 In-Year Report: Monthly and Quarterly 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 Budget Implementation Plan.

2.1.1.2 Other Information:

The municipality are in the process with their audit readiness and preparation of the Annual Financial Statements. The annual asset auction will be performed during the month of August 2023.

2.2 SECTION 2 – RESOLUTIONS:

The recommended Resolution to Council with regard to the June 2023 In-Year Report is:

RESOLVED:

- (a) That the Council take note of contents in the in-year monthly report for March 2023 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>
Original Budget	2 179 437.00	112 441 029.00	113 806 696.00
Actual spend / received (YTD)	918 301.00	112 499 172.00	112 973 356.00
Percentage Spend (YTD)	42%	100%	99%

The table reflects spending of the capital budget of 42%. The total operating expenditure and revenue reflects percentage spent of 100% and 99% 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:

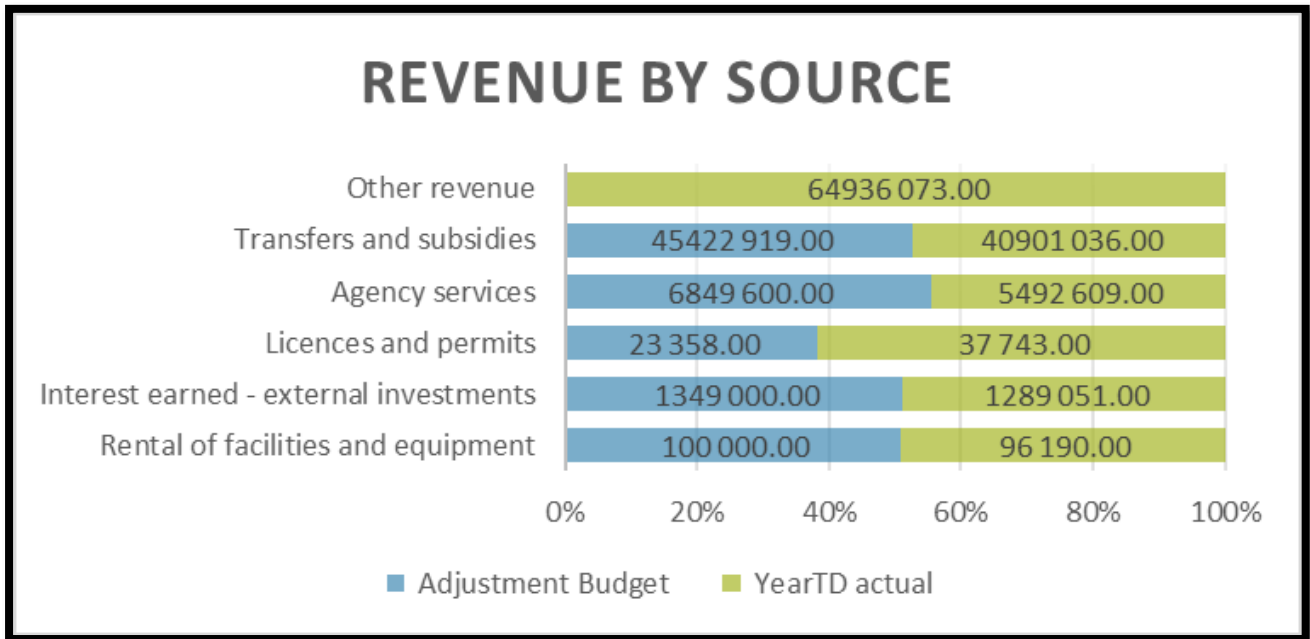


Figure 1 – Revenue by source (*Refer to Grants receipts schedule for actual receipts, page 22

Other Revenue:

The amount raised of R 64.936 million for the actual year to date represents 110% of the total budget amount.

Interest Earned – External Investments:

The budget amount for Interest earned R 1 349 000, whilst the year-to-date actual revenue is R 1.289 million. Thus, reflecting receipt of 95.56% at the end of June 2023

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 112.499 million.

2.3.2.3 Operating Expenditure by Municipal Vote (Figure 2):

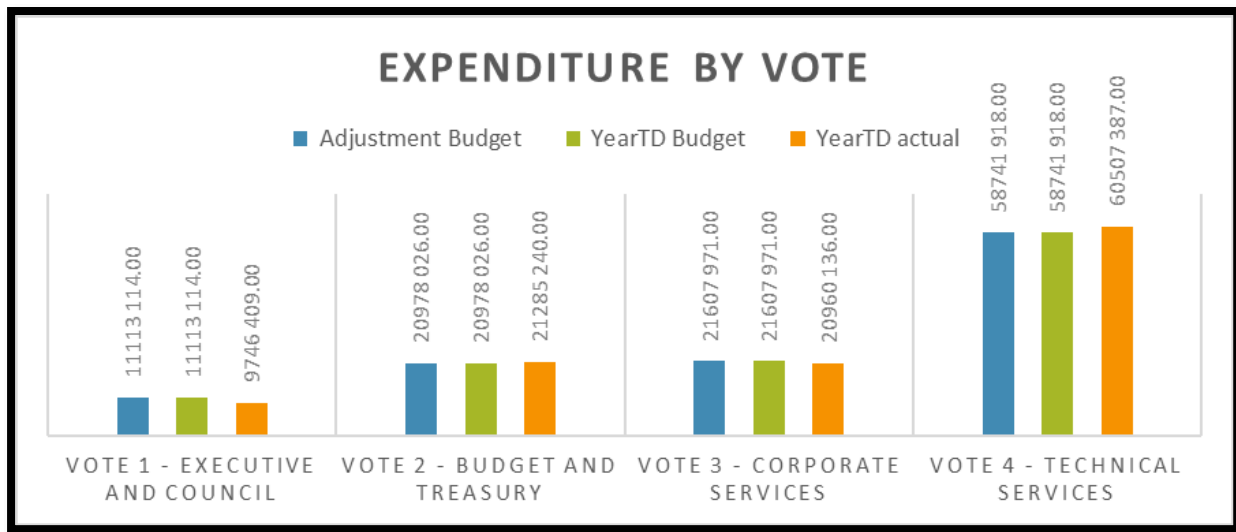


Figure 2 – Breakdown Operating Expenditure by Municipal Vote

Expenditure by Vote	Adjustment Budget	YearTD Budget	YearTD actual	% Spend
Vote 1 - EXECUTIVE AND COUNCIL	11 113 114.00	11 113 114.00	9 746 409.00	87.70%
Vote 2 - BUDGET AND TREASURY	20 978 026.00	20 978 026.00	21 285 240.00	101.46%
Vote 3 - CORPORATE SERVICES	21 607 971.00	21 607 971.00	20 960 136.00	97.00%
Vote 4 - TECHNICAL SERVICES	58 741 918.00	58 741 918.00	60 507 387.00	103.01%
Total Expenditure by Vote	112 441 029.00	112 441 029.00	112 499 172.00	100%

2.3.2.4 Capital Expenditure (Figure 3):

There was capital spending of R 918 301 for the financial year to date, representing a capital spending percentage of 42% at the end of June 2023. The total capital budget is R 2.179 million. The figure below reflects the monthly trend of the actual and budgeted capital figures

There was capital spending of R 918 301 for the financial year to date, representing a capital spending percentage of 42% at the end of June 2023. The total capital budget is R 2.179 million. The figure below reflects the monthly trend of the actual and budgeted capital figures

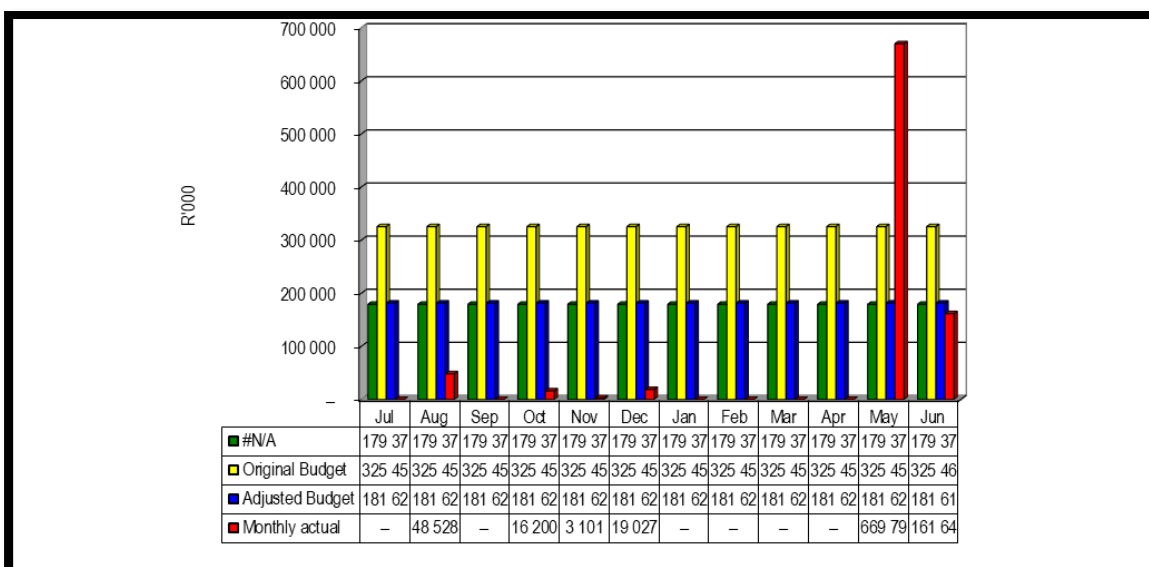


Figure 3 – Breakdown Capital Expenditure by month

2.3.3 Cash Flow:

The balance after commitments against the cash and cash equivalents at the end of June 2023 amounts to R 6.048 million.

ACommitments against Cash and Cash Equivalents	June 2023
Item	Amount
Total Cash and Cash equivalents	11 351 171.15
Total commitments against cash	5 302 867.85
Unspent Conditional Grants	4 102 284.04
Creditors	1 200 583.81
Retentions	-
	6 048 303.30

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 - M12 June									
Description	#N/A				#N/A				
	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	1 349	94	1 289	1 349	(60)	-4%	1 349
Transfers and subsidies	43 010	43 773	45 423	408	40 901	45 423	(4 522)	-10%	45 423
Other own revenue	61 190	65 412	65 944	560	70 563	65 944	4 619	7%	65 944
Total Revenue (excluding capital transfers and contributions)	105 004	110 233	112 716	1 063	112 753	112 716	37	0%	112 716
Employee costs	53 435	53 313	55 951	5 339	60 599	55 951	4 648	8%	55 951
Remuneration of Councillors	3 879	4 851	4 831	399	4 878	4 831	47	1%	4 831
Depreciation & asset impairment	1 015	666	666	-	333	666	(333)	-50%	666
Finance charges	741	-	-	-	-	-	-	-	-
Inventory consumed and bulk purchases	11 252	19 665	16 055	1 841	13 746	16 055	(2 309)	-14%	16 055
Transfers and subsidies	2 933	280	522	(517)	837	522	315	60%	522
Other expenditure	26 329	28 214	34 415	4 445	32 106	34 415	(2 310)	-7%	34 415
Total Expenditure	99 584	106 989	112 441	11 507	112 499	112 441	58	0%	112 441
Surplus/(Deficit)	5 421	3 244	275	(10 444)	254	275	(21)	-8%	275
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	-	-	1 091	-	-	1 091	(1 091)	-100%	1 091
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	5 421	3 244	1 366	(10 444)	254	1 366	(1 112)	-81%	1 366
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	5 421	3 244	1 366	(10 444)	254	1 366	(1 112)	-81%	1 366
Capital expenditure & funds sources									
Capital expenditure	2 152	3 906	2 179	162	918	2 179	(1 261)	-58%	2 179
Capital transfers recognised	4	600	1 906	129	835	1 906	(1 071)	-56%	1 906
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	2 149	306	274	33	83	274	(190)	-70%	274
Total sources of capital funds	2 152	906	2 179	162	918	2 179	(1 261)	-58%	2 179
Financial position									
Total current assets	25 712	13 646	19 996		24 781				19 996
Total non current assets	16 354	20 380	18 619		16 939				18 619
Total current liabilities	11 847	11 649	6 499		11 027				6 499
Total non current liabilities	14 706	16 210	14 706		14 706				14 706
Community wealth/Equity	15 363	10 066	18 145		15 667				18 145
Cash flows									
Net cash from (used) operating	95 137	49 333	46 131	885	118 249	46 131	(72 119)	-156%	46 131
Net cash from (used) investing	6 543	(2 709)	(1 714)	(186)	5 564	5 193	(371)	-7%	(1 714)
Net cash from (used) financing	132	0	-	-	-	-	-	-	-
Cash/cash equivalents at the month/year end	123 691	58 097	57 323	-	136 720	64 230	(72 490)	-113%	57 323
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	23	0	24	-	-	-	-	586	633
Creditors Age Analysis									
Total Creditors	960	78	86	4	0	12	62	0	1 201

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) - M12 June										
Description	Ref	#N/A			#N/A					
		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	54 258	1 280	48 089	54 258	(6 169)	-11%	54 258
Executive and council		42 286	49 642	46 493	543	43 467	46 493	(3 026)	-7%	46 493
Finance and administration		4 084	2 644	7 765	737	4 622	7 765	(3 143)	-40%	7 765
Internal audit		91	-	-	-	-	-	-	-	-
Community and public safety		2 016	32	127	3	47	127	(80)	-63%	127
Community and social services		1 983	-	100	-	25	100	(75)	-75%	100
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		33	32	27	3	22	27	(5)	-17%	27
Economic and environmental services		56 578	57 915	59 421	-	64 837	59 421	5 416	9%	59 421
Planning and development		696	2 435	-	-	-	-	-	-	-
Road transport		55 881	55 480	59 421	-	64 837	59 421	5 416	9%	59 421
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
Other	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	105 055	110 233	113 807	1 283	112 973	113 807	(833)	-1%	113 807
Expenditure - Functional										
Governance and administration		32 276	34 113	40 820	4 641	38 919	40 820	(1 900)	-5%	40 820
Executive and council		9 223	10 528	11 251	996	9 757	11 251	(1 494)	-13%	11 251
Finance and administration		22 042	22 665	28 392	3 616	28 055	28 392	(337)	-1%	28 392
Internal audit		1 011	921	1 177	29	1 108	1 177	(69)	-6%	1 177
Community and public safety		6 784	7 368	7 105	1 141	7 023	7 105	(82)	-1%	7 105
Community and social services		579	404	700	44	356	700	(344)	-49%	700
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		1 249	1 263	1 020	616	1 058	1 020	38	4%	1 020
Housing		-	-	-	-	-	-	-	-	-
Health		4 956	5 701	5 385	481	5 610	5 385	225	4%	5 385
Economic and environmental services		60 445	65 026	64 350	5 725	66 506	64 350	2 155	3%	64 350
Planning and development		6 408	9 546	5 558	47	5 998	5 558	440	8%	5 558
Road transport		54 036	55 480	58 792	5 678	60 507	58 792	1 715	3%	58 792
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
Other		79	481	166	-	51	166	(115)	-69%	166
Total Expenditure - Functional	3	99 584	106 989	112 441	11 507	112 499	112 441	58	0%	112 441
Surplus/ (Deficit) for the year		5 471	3 244	1 366	(10 224)	474	1 366	(891)	-65%	1 366

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) - M12 June										
Vote Description	Ref	#N/A	#N/A							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote										
Vote 1 - Executive and Council	1	42 377	49 642	46 493	543	43 467	46 493	(3 026)	-6.5%	46 493
Vote 2 - Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 3 - Finance		958	1 050	3 556	235	1 251	3 556	(2 305)	-64.8%	3 556
Vote 4 - Corporate Services		5 839	4 061	4 337	506	3 418	4 337	(918)	-21.2%	4 337
Vote 5 - Technical Services		55 881	55 480	59 421	-	64 837	59 421	5 416	9.1%	59 421
Vote 6 - COMMUNITY & SOCIAL SERVICES		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	105 055	110 233	113 807	1 283	112 973	113 807	(833)	-0.7%	113 807
Expenditure by Vote										
Vote 1 - Executive and Council	1	10 234	11 449	11 113	1 012	9 746	11 113	(1 367)	-12.3%	11 113
Vote 2 - Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 3 - Finance		17 015	17 404	20 978	2 274	21 285	20 978	307	1.5%	20 978
Vote 4 - Corporate Services		18 299	22 657	21 608	2 543	20 960	21 608	(648)	-3.0%	21 608
Vote 5 - Technical Services		54 036	55 480	58 742	5 678	60 507	58 742	1 765	3.0%	58 742
Total Expenditure by Vote	2	99 584	106 989	112 441	11 507	112 499	112 441	58	0.1%	112 441
Surplus/ (Deficit) for the year		5 471	3 244	1 366	(10 224)	474	1 366	(891)	-65.3%	1 366

Table C3C: Monthly Budget Statement – Financial:

Choose name from list - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - A - M12 June										
Vote Description	Ref	#N/A								
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousand										
Revenue by Vote	1									
Vote 1 - Executive and Council		42 377	49 642	46 493	543	43 467	46 493	(3 026)	-7%	46 493
Vote 2 - Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 3 - Finance		958	1 050	3 556	235	1 251	3 556	(2 305)	-65%	3 556
Vote 4 - Corporate Services		5 839	4 061	4 337	506	3 418	4 337	(918)	-21%	4 337
Vote 5 - Technical Services		55 881	55 480	59 421	-	64 837	59 421	5 416	9%	59 421
Total Revenue by Vote	2	105 055	110 233	113 807	1 283	112 973	113 807	(833)	-1%	113 807
Expenditure by Vote	1									
Vote 1 - Executive and Council		10 234	11 449	11 113	1 012	9 746	11 113	(1 367)	-12%	11 113
Vote 3 - Finance		17 015	17 404	20 978	2 274	21 285	20 978	307	1%	20 978
Vote 4 - Corporate Services		18 299	22 657	21 608	2 543	20 960	21 608	(648)	-3%	21 608
Vote 5 - Technical Services		54 036	55 480	58 742	5 678	60 507	58 742	1 765	3%	58 742
Total Expenditure by Vote	2	99 584	106 989	112 441	11 507	112 499	112 441	58	0	112 441
Surplus/ (Deficit) for the year	2	5 471	3 244	1 366	(10 224)	474	1 366	(891)	(0)	1 366

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) - M12 June										
Description	Ref	#N/A			#N/A					
		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	100	5	96	100	(4)	-4%	100
Interest earned - external investments		805	1 049	1 349	94	1 289	1 349	(60)	-4%	1 349
Interest earned - outstanding debtors		-	-	-	-	-	-	-	-	-
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	-	-	-	-	-	-	-	-
Licences and permits		0	18	23	11	38	23	14	62%	23
Agency services		5 106	6 658	6 850	538	5 493	6 850	(1 357)	-20%	6 850
Transfers and subsidies		43 010	43 773	45 423	408	40 901	45 423	(4 522)	-10%	45 423
Other revenue		56 006	58 686	58 971	7	64 936	58 971	5 965	10%	58 971
Gains		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		105 004	110 233	112 716	1 063	112 753	112 716	37	0%	112 716
Expenditure By Type										
Employee related costs		53 435	53 313	55 951	5 339	60 599	55 951	4 648	8%	55 951
Remuneration of councillors		3 879	4 851	4 831	399	4 878	4 831	47	1%	4 831
Debt impairment		0	79	79	90	90	79	11	14%	79
Depreciation & asset impairment		1 015	666	666	-	333	666	(333)	-50%	666
Finance charges		741	-	-	-	-	-	-	-	-
Bulk purchases - electricity		-	-	-	-	-	-	-	-	-
Inventory consumed		11 252	19 665	16 055	1 841	13 746	16 055	(2 309)	-14%	16 055
Contracted services		5 220	5 829	10 613	2 278	9 727	10 613	(886)	-8%	10 613
Transfers and subsidies		2 933	280	522	(517)	837	522	315	60%	522
Other expenditure		21 087	22 306	23 724	2 064	22 265	23 724	(1 460)	-6%	23 724
Losses		22	-	-	14	25	-	25	#DIV/0!	-
Total Expenditure		99 584	106 989	112 441	11 507	112 499	112 441	58	0%	112 441
Surplus/(Deficit)		5 421	3 244	275	(10 444)	254	275	(21)	(0)	275
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		-	-	1 091	-	-	1 091	(1 091)	(0)	1 091
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		5 421	3 244	1 366	(10 444)	254	1 366			1 366
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		5 421	3 244	1 366	(10 444)	254	1 366			1 366
Attributable to minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		5 421	3 244	1 366	(10 444)	254	1 366			1 366
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		5 421	3 244	1 366	(10 444)	254	1 366			1 366

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) - M12										
June										
Vote Description	Ref	#/N/A Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	#/N/A 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		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	2 146	-	-	-	-	-	-	-	-
Single Year expenditure appropriation	2									
Vote 1 - Executive and Council		-	-	435	130	130	435	(304)	-70%	435
Vote 2 - Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 3 - Finance		7	3 133	101	2	31	101	(70)	-70%	101
Vote 4 - Corporate Services		-	773	903	29	757	903	(145)	-16%	903
Vote 5 - Technical Services		-	-	741	-	-	741	(741)	-100%	741
Vote 6 - COMMUNITY & SOCIAL SERVICES		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	7	3 906	2 179	162	918	2 179	(1 261)	-58%	2 179
Total Capital Expenditure		2 152	3 906	2 179	162	918	2 179	(1 261)	-58%	2 179
Capital Expenditure - Functional Classification										
Governance and administration		2 152	3 156	558	150	178	558	(381)	-68%	558
Executive and council		-	-	435	130	130	435	(304)	-70%	435
Finance and administration		2 152	3 156	124	19	47	124	(76)	-62%	124
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		-	710	840	(2)	727	840	(113)	-13%	840
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	710	840	(2)	727	840	(113)	-13%	840
Economic and environmental services		-	40	781	14	14	781	(767)	-98%	781
Planning and development		-	40	40	14	14	40	(26)	-66%	40
Road transport		-	-	741	-	-	741	(741)	-100%	741
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	2 152	3 906	2 179	162	918	2 179	(1 261)	-58%	2 179
Funded by:										
National Government		4	600	1 471	(2)	705	1 471	(766)	-52%	1 471
Provincial Government		-	-	435	130	130	435	(304)	-70%	435
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		4	600	1 906	129	835	1 906	(1 071)	-56%	1 906
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		2 149	306	274	33	83	274	(190)	-70%	274
Total Capital Funding		2 152	906	2 179	162	918	2 179	(1 261)	-58%	2 179

2.4.1.6 Table C6: Monthly Budget Statement – Financial Position:

Choose name from list - Table C6 Monthly Budget Statement - Financial Position - M12 June						
Description	Ref	#N/A	#N/A			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		5 216	2 332	308	1 810	308
Call investment deposits		7 690	8 555	7 690	9 524	7 690
Consumer debtors		9 083	–	9 027	8 734	9 027
Other debtors		1 192	838	1 192	1 791	1 192
Current portion of long-term receivables		1 252	637	501	1 252	501
Inventory		1 279	1 284	1 279	1 670	1 279
Total current assets		25 712	13 646	19 996	24 781	19 996
Non current assets						
Long-term receivables		6 621	6 907	7 372	6 621	7 372
Investments		–	–	–	–	–
Investment property		–	–	–	–	–
Investments in Associate		–	–	–	–	–
Property, plant and equipment		9 686	12 826	11 199	10 271	11 199
Biological		–	–	–	–	–
Intangible		47	648	47	47	47
Other non-current assets		–	–	–	–	–
Total non current assets		16 354	20 380	18 619	16 939	18 619
TOTAL ASSETS		42 066	34 026	38 615	41 720	38 615
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Borrowing		141	21	141	141	141
Consumer deposits		–	–	–	–	–
Trade and other payables		6 650	4 139	1 091	6 142	1 091
Provisions		5 056	7 489	5 267	4 744	5 267
Total current liabilities		11 847	11 649	6 499	11 027	6 499
Non current liabilities						
Borrowing		–	–	–	–	–
Provisions		14 706	16 210	14 706	14 706	14 706
Total non current liabilities		14 706	16 210	14 706	14 706	14 706
TOTAL LIABILITIES		26 553	27 859	21 205	25 733	21 205
NET ASSETS	2	15 513	6 168	17 410	15 988	17 410
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		15 363	10 066	18 145	15 667	18 145
Reserves		–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	15 363	10 066	18 145	15 667	18 145

2.4.1.7 Table C7: Monthly Budget Statement – Cash Flow:

Choose name from list - Table C7 Monthly Budget Statement - Cash Flow - M12 June										
Description	Ref	#/N/A	#/N/A							
		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		62 608	-	-	772	72 495	-	72 495	#DIV/0!	-
Transfers and Subsidies - Operational		35 514	50 626	44 954	-	44 381	44 954	(573)	-1%	44 954
Transfers and Subsidies - Capital		9	600	350	-	350	350	-	-	350
Interest		0	1 000	1 349	119	1 314	1 349	(35)	-3%	1 349
Dividends		-	-	-	-	-	-	-	-	-
Payments										
Suppliers and employees										
Finance charges		(741)	-	-	-	-	-	-	-	-
Transfers and Grants		(2 253)	(2 893)	(522)	(5)	(290)	(522)	(232)	44%	(522)
NET CASH FROM/(USED) OPERATING ACTIVITIES		95 137	49 333	46 131	885	118 249	46 131	(72 119)	-156%	46 131
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables		6 621	-	465	-	6 621	7 372	(751)	-10%	465
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-
Payments										
Capital assets		(78)	(2 709)	(2 179)	(186)	(1 057)	(2 179)	(1 123)	52%	(2 179)
NET CASH FROM/(USED) INVESTING ACTIVITIES		6 543	(2 709)	(1 714)	(186)	5 564	5 193	(371)	-7%	(1 714)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	0	-	-	-	-	-	-	-
Payments										
Repayment of borrowing		132	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) FINANCING ACTIVITIES		132	0	-	-	-	-	-	-	-
NET INCREASE/ (DECREASE) IN CASH HELD		101 812	46 624	44 417	699	123 814	51 324			44 417
Cash/cash equivalents at beginning:		21 879	11 473	12 906		12 906	12 906			12 906
Cash/cash equivalents at month/year end:		123 691	58 097	57 323		136 720	64 230			57 323

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 - M12 June													
Description	NT Code	#N/A										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.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	-	0	24	-	-	-	-	586	633	586	-	-
Total By Income Source	2000	23	0	24	-	-	-	-	586	633	586	-	-
#N/A		243397	10020	29579	9549	643	450873	1066	295452	1 041	758	0	0
Debtors Age Analysis By Customer Group													
Organs of State	2200	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	2300	12	0	-	-	-	-	-	1	13	1	-	-
Households	2400	12	-	24	-	-	-	-	585	620	585	-	-
Other	2500	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	2600	23	0	24	-	-	-	-	586	633	586	-	-

3.1.2 Supporting Table SC4:

Choose name from list - Supporting Table SC4 Monthly Budget Statement - aged creditors - M12 June												
Description	NT Code	#N/A									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	Total		
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	960	78	86	4	0	12	62	0	1 201	1 871	
Auditor General	0800	-	-	-	-	-	-	-	-	-	-	
Other	0900	-	-	-	-	-	-	-	-	-	1	
Total By Customer Type	1000	960	78	86	4	0	12	62	0	1 201	1 872	

3.2 SECTION 6 – GRANT RECEIPTS:

3.2.1 Supporting Table SC6 – Grant Receipts:

Choose name from list - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M12 June										
Description	Ref	#N/A		#N/A						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		34 539	48 515	49 044	6 209	47 593	49 044	(1 452)	-3.0%	49 044
Equitable Share		30 285	35 391	33 559	3 537	33 562	33 559	3	0.0%	33 559
Expanded Public Works Programme Integrated Grant		1 341	1 635	1 318	230	1 630	1 318	312	23.7%	1 318
Local Government Financial Management Grant		755	1 000	1 000	139	910	1 000	(90)	-9.0%	1 000
Municipal Systems Improvement Grant		1 397	1 690	2 265	392	2 150	2 265	(115)	-5.1%	2 265
Rural Road Asset Management Systems Grant		762	8 798	10 903	1 912	9 341	10 903	(1 562)	-14.3%	10 903
Other transfers and grants [insert description]								-		
Provincial Government:		2 430	2 399	1 210	(522)	1 614	1 210	404	33.4%	1 210
Specify (Add grant description)		2 430	2 399	1 210	(522)	1 614	1 210	404	33.4%	1 210
Local Government Internship Grant								-		
Local Government Public Employment Support Grant								-		
Local Government Sector and Training Authority (Afrika Creek)								-		
Municipal Drought Relief Grant								-		
District Municipality:		-	-	-	-	-	-	-		-
[insert description]								-		
Other grant providers:		1 293	443	1 837	75	846	1 837	(900)	-53.9%	1 837
Chemical Industry Seta		1 293	443	1 837	75	846	1 837	(900)	-53.9%	1 837
Education, Training and Development Practices SETA								-		
Total operating expenditure of Transfers and Grants:		38 262	51 357	52 091	5 762	50 053	52 091	(2 038)	-3.9%	52 091
Capital expenditure of Transfers and Grants										
National Government:		4	3 600	1 471	(2)	705	1 471	(766)	-52.1%	1 471
Equitable Share		-	3 000	-	-	-	-	-		-
Rural Road Asset Management Systems Grant		4	600	1 471	(2)	705	1 471	(766)	-52.1%	1 471
Other capital transfers [insert description]								-		
Provincial Government:		-	-	-	-	-	-	-		-
District Municipality:		-	-	-	-	-	-	-		-
Other grant providers:		-	-	-	-	-	-	-		-
Total capital expenditure of Transfers and Grants		4	3 600	1 471	(2)	705	1 471	(766)	-52.1%	1 471
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		38 266	54 957	53 563	5 760	50 758	53 563	(2 804)	-5.2%	53 563

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 - M12 June									
Month	#N/A	#N/A							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands									
Monthly expenditure performance trend									
July	179	325	182	-		182	-		
August	179	325	182	49	#VALUE!	363	#VALUE!	#VALUE!	#VALUE!
September	179	325	182	-		545	-		
October	179	325	182	16	#VALUE!	726	#VALUE!	#VALUE!	#VALUE!
November	179	325	182	3	#VALUE!	908	#VALUE!	#VALUE!	#VALUE!
December	179	325	182	19	#VALUE!	1 090	#VALUE!	#VALUE!	#VALUE!
January	179	325	182	-		1 271	-		
February	179	325	182	-		1 453	-		
March	179	325	182	-		1 635	-		
April	179	325	182	-		1 816	-		
May	179	325	182	670	#VALUE!	1 998	#VALUE!	#VALUE!	#VALUE!
June	179	325	182	162	#VALUE!	2 179	#VALUE!	#VALUE!	#VALUE!
Total Capital expenditure	2 152	3 906	2 179	918					

QUALITY CERTIFICATE

I, Mr M Nkungwana Municipal Manager of the Central Karoo District Municipality, hereby certify that –

(mark as appropriate)

- The monthly budget statement
- Quarterly report on the implementation of the budget and financial state affairs of the municipality
- Mid – year budget and performance assessment

For the month of June 2022/2023 financial year, has been prepared in accordance with the Municipal Finance Management Act and regulations made under the Act.

Print Name : Mr Mzingisi Gratitude Nkungwana
Acting Municipal Manager

Signature 

Date: 14 July 2023

NON-FINANCIAL PERFORMANCE REPORTING – QUARTER 4 (01 JAPRIL – 30 JUNE 2023)

Disclaimer

This Quarterly 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 finalisation of the Internal Performance Audit Report for the fourth 4th Quarter (01 April – 30 June 2023) of the 2022/2023 financial year.

1. Purpose

- (a) The purpose of this report is to inform Council regarding the progress made with the implementation of the Key Performance Indicators (KPIs) in the realisation of the development priorities and objectives as determined in the Municipality’s Integrated Development Plan (IDP) as well as in the Service Delivery and Budget Implementation Plan (SDBIP) for the fourth 4th Quarter (01 April – 30 June 2023) of the 2022/2023 financial year.

2. Legislative requirements

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

3. Background to the format and monitoring of the SDBIP

3.1 Format

- (a) The Municipality’s SDBIP consists of a Top Layer (TL) as well as a Departmental Plan for each individual Department.
- (b) For purposes of reporting, the TL SDBIP is used to report to Council and the Community on the organisational performance of the Municipality.
- (c) The TL SDBIP measures the achievement of performance indicators with regards to the provision of basic services as prescribed by Section 10 of the Local Government: Municipal Planning and Performance Regulations of 2001, National Key Performance Areas and Strategic Objectives as detailed in the Integrated Development Plan (IDP) of the Central Karoo District Municipality. The Top Layer SDBIP 2022/2023 was approved by the Executive Mayor on 10 June 2022.
- (d) The Departmental SDBIP measures the achievement of performance indicators that have been determined with regard to operational service delivery within each department and have been aligned with the Top Layer SDBIP.
The Departmental Plans have been approved by the Municipal Manager.
- (e) The overall assessment of actual performance against targets set for the key performance indicators as documented in the SDBIP is illustrated in terms of the following assessment methodology:

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

Table 1: Description of colour codes

- (f) The Performance Management System is an internet-based system and it uses, as its basis, the approved SDBIP. The SDBIP is a layered plan comprising of Top Layer SDBIP and Departmental SDBIPs.
- (g) Performance reports on the Top Layer SDBIP is submitted to the Council on a quarterly, half -yearly and annual basis.
- (i) This non-financial part of the report is based on the Top Layer SDBIP 2022/2023 and comprises of the following:
 - Summary of the overall performance of the Municipality in terms of the National Key Performance Areas of Local Government;
 - Summary of the overall performance of the Municipality in terms of the seven (7) Strategic Objectives; and
 - A detailed performance review per Strategic Objective.

3.2 Monitoring

- (a) The Municipality utilises an electronic web-based system that is monthly updated with actual performance.
- (b) The system closes every month between the 10th and the 15th day for updates of the previous month’s actual performance as a control measure to ensure that performance is updated and monitored on a monthly basis. No access is available to a month’s performance indicators after closure of the system. This is to ensure that the level of performance is consistent for a particular period in the various levels at which reporting takes place. Departments must motivate to the Municipal Manager should they require the system to be re-opened once the system is closed.
- (c) The system provides management information in graphs and indicates actual performance against targets. The graphs provide a good indication of performance progress and where corrective action is required.
- (d) The system requires key performance indicator owners to update performance comments for each actual result captured, which provides a clear indication of how the actual was calculated/ reached and serves as part of the portfolio of evidence (POE) for auditing purposes.
- (e) In terms of Section 46(1) (a) (iii) of the MSA the Municipality must reflect annually in the Annual Performance Report on measures taken to improve performance, in other words targets not achieved. The system utilised requires corrective actions to be captured for targets not achieved.

4. Actual performance for the fourth(4th) Quarter (01 april – june 2023)

- (a) The Top Layer SDBIP contains performance indicators per Strategic Objective and comments with corrective measures with regard to targets not achieved.
- (b) Overall performance (dashboard) per National Key Performance Area and municipal Strategic Objectives will be provided for in Section 5 of this report.
- (c) A detailed analysis of actual performance for the fourth 4th) Quarter (01 April – 30 June 2023) of the 2022/2023 financial year, is provided for in Section 6 of this report.

5. Overall performance of the Municipality

(a) Dashboard summary per National Key Performance Area (NKPA) for the period – **01 April – 30 June 2023**

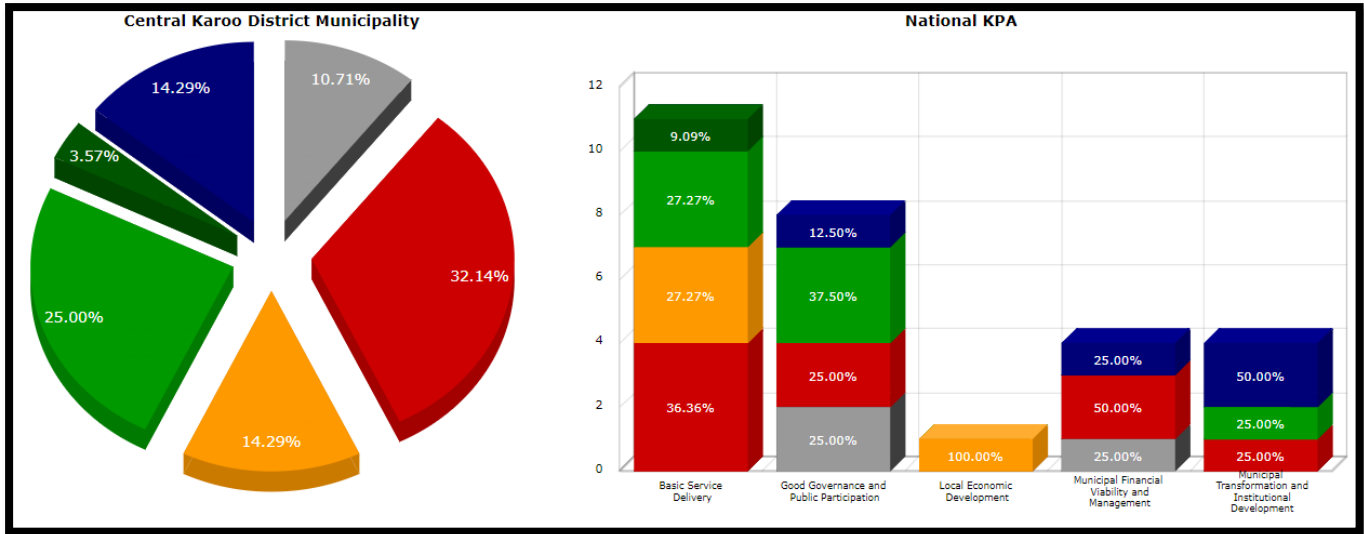


Figure 1: Graphs: Overall Performance on National KPA's

	Central Karoo District Municipality	National KPA					
		Basic Service Delivery	Good Governance and Public Participation	Local Economic Development	Municipal Financial Viability and Management	Municipal Transformation and Institutional Development	[Unspecified]
Not Yet Applicable	3 (10.71%)	-	2 (25.00%)	-	1 (25.00%)	-	-
Not Met	9 (32.14%)	4 (36.36%)	2 (25.00%)	-	2 (50.00%)	1 (25.00%)	-
Almost Met	4 (14.29%)	3 (27.27%)	-	1 (100.00%)	-	-	-
Met	7 (25.00%)	3 (27.27%)	3 (37.50%)	-	-	1 (25.00%)	-
Well Met	1 (3.57%)	1 (9.09%)	-	-	-	-	-
Extremely Well Met	4 (14.29%)	-	1 (12.50%)	-	1 (25.00%)	2 (50.00%)	-
Total:	28	11	8	1	4	4	-
	100%	39.29%	28.57%	3.57%	14.29%	14.29%	-

Table 2: Overall Performance on National KPA's

(b) Dashboard summary per Strategic Objective for the period – 01 April – 30 June 2023

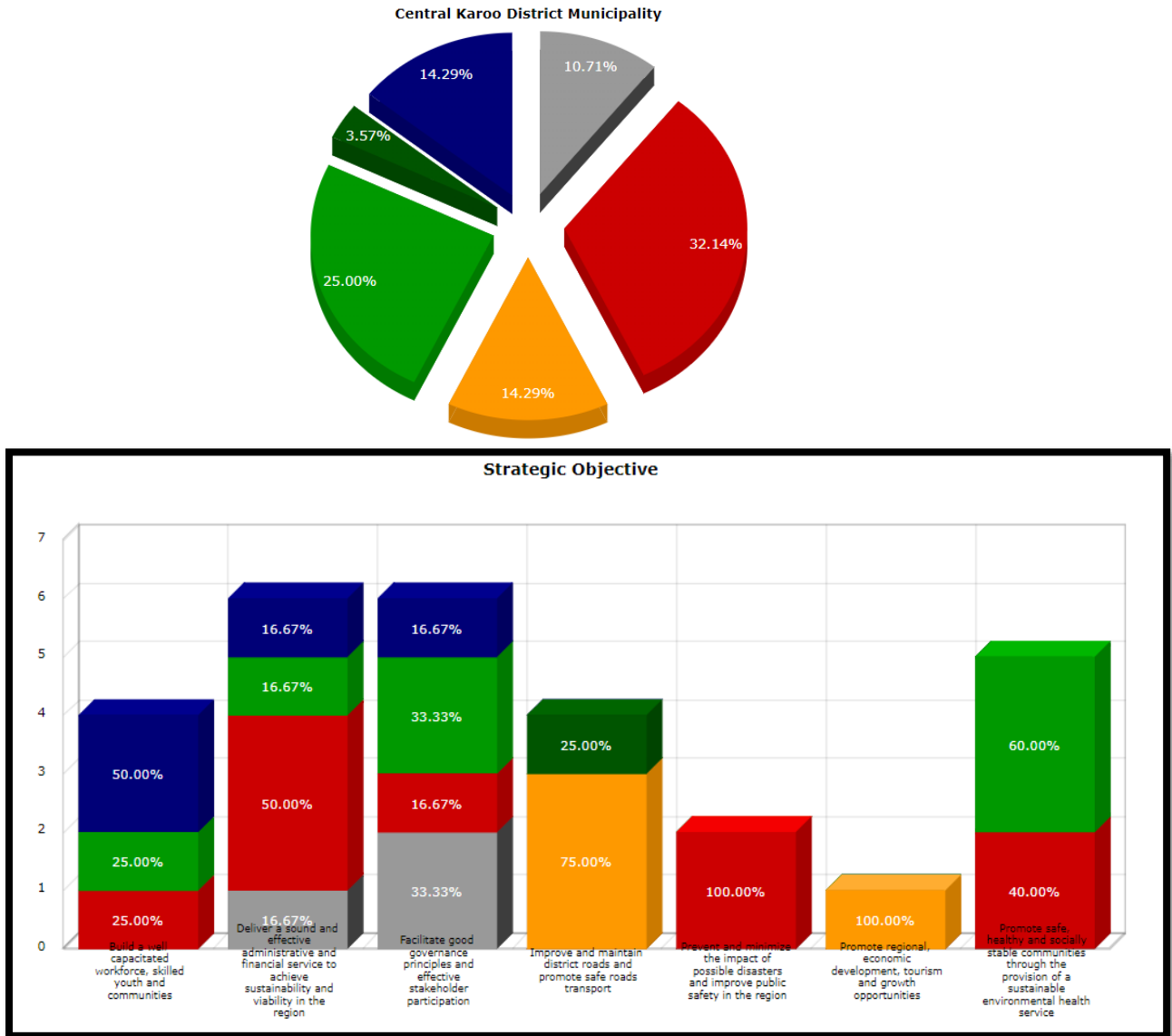


Figure 2: Graphs: Overall performance on Municipal KPA's

	Central Karoo District Municipality	Strategic Objective						
		Build a well capacitated workforce, skilled youth and communities	Deliver a sound and effective administrative and financial service to achieve sustainability and viability in the region	Facilitate good governance principles and effective stakeholder participation	Improve and maintain district roads and promote safe roads transport	Prevent and minimize the impact of possible disasters and improve public safety in the region	Promote regional, economic development, tourism and growth opportunities	Promote safe, healthy and socially stable communities through the provision of a sustainable environmental health service
Not Yet Applicable	3 (10.71%)	-	1 (16.67%)	2 (33.33%)	-	-	-	-
Not Met	9 (32.14%)	1 (25.00%)	3 (50.00%)	1 (16.67%)	-	2 (100.00%)	-	2 (40.00%)
Almost Met	4 (14.29%)	-	-	-	3 (75.00%)	-	1 (100.00%)	-
Met	7 (25.00%)	1 (25.00%)	1 (16.67%)	2 (33.33%)	-	-	-	3 (60.00%)
Well Met	1 (3.57%)	-	-	-	1 (25.00%)	-	-	-
Extremely Well Met	4 (14.29%)	2 (50.00%)	1 (16.67%)	1 (16.67%)	-	-	-	-
Total:	28	4	6	6	4	2	1	5
	100%	14.29%	21.43%	21.43%	14.29%	7.14%	3.57%	17.86%

Table 3: Overall performance on Municipal KPA's



6. Actual Strategic performance and corrective measures that will be implemented

6.1 Build a well capacitated workforce, skilled youth and communities

Ref	KPI Name	Description of Unit of Measurement	QUARTER 4 (APRIL - JUNE 2023)		
			Corrective Measures	Target	Actual
TL4	Review the organisational structure (Macro) and submit to Council for approval by 31 May 2023	Organisational structure reviewed and submitted to Council		1	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		0.50%	0.83%
TL13	Review the Workplace Skills Plan and submit to LGSETA by 30 April 2023	Workplace Skills Plan reviewed and submitted		1	1
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		1	8

Summary of Results: Build a well capacitated workforce, skilled youth and communities



N/A	KPI Not Yet Applicable	KPIs with no targets or actuals in the selected period.	0
R	KPI Not Met	0% <= Actual/Target <= 74.999%	1
O	KPI Almost Met	75.000% <= Actual/Target <= 99.999%	0
G	KPI Met	Actual meets Target (Actual/Target = 100%)	1
G2	KPI Well Met	100.001% <= Actual/Target <= 149.999%	0
B	KPI Extremely Well Met	150.000% <= Actual/Target	2
	Total KPIs:		4

6.2 Deliver a sound and effective administrative and financial service to achieve sustainability and viability in the region

Ref	KPI Name	Description of Unit of Measurement	QUARTER 4 (APRIL - JUNE 2023)		
			Corrective Measures	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		90%	0%
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		15	15
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		1	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		0	0



Ref	KPI Name	Description of Unit of Measurement	QUARTER 4 (APRIL - JUNE 2023)		
			Corrective Measures	Target	Actual
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		10%	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		1.5	0

Summary of Results: Deliver a sound and effective administrative and financial service to achieve sustainability and viability in the region

N/A	KPI Not Yet Applicable	KPIs with no targets or actuals in the selected period.	1
R	KPI Not Met	0% <= Actual/Target <= 74.999%	3
O	KPI Almost Met	75.000% <= Actual/Target <= 99.999%	0
G	KPI Met	Actual meets Target (Actual/Target = 100%)	1
G2	KPI Well Met	100.001% <= Actual/Target <= 149.999%	0
B	KPI Extremely Well Met	150.000% <= Actual/Target	1
	Total KPIs:		6



6.3 Facilitate good governance principles and effective stakeholder participation

Ref	KPI Name	Description of Unit of Measurement	QUARTER 4 (APRIL - JUNE 2023)		
			Corrective Measures	Target	Actual
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		1	1
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		70%	35%
TL11	Review Corporate and HR policies and submit to Council for approval by 30 June 2023	Number of policies reviewed and submitted		2	17
TL20	Submit the draft Annual Report in Council by 31 January 2023	Draft Annual Report submitted in Council		0	0
TL21	Develop the IDP and Budget Process Plan and submit to Council by 31 August 2022	IDP and Budget Process Plan submitted		0	0
TL24	Submit the final IDP to Council by 31 May 2023 for approval	Final IDP submitted for approval		1	1

Summary of Results: Facilitate good governance principles and effective stakeholder participation

N/A	KPI Not Yet Applicable	KPIs with no targets or actuals in the selected period.	2
R	KPI Not Met	0% <= Actual/Target <= 74.999%	1
O	KPI Almost Met	75.000% <= Actual/Target <= 99.999%	0
G	KPI Met	Actual meets Target (Actual/Target = 100%)	2
G2	KPI Well Met	100.001% <= Actual/Target <= 149.999%	0
B	KPI Extremely Well Met	150.000% <= Actual/Target	1
	Total KPIs:		6



6.4 Improve and maintain district roads and promote safe roads transport

Ref	KPI Name	Description of Unit of Measurement	QUARTER 4 (APRIL - JUNE 2023)		
			Corrective Measures	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		40	35
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		95%	103.15%
TL27	Regravel 40 kilometres of road by 30 June 2023	Number of kilometres regavelled	[D165] Senior Manager: Roads and Infrastructure: MR587 - Borrow pit did not have the required material to regravel the target amount of 22.7km, could only regravel 18.23km. MR606 - Plant availability caused that we started later than planned. DR2307 - Borrow pit did not deliver any material required to regravel 10.4km. An alternative plan was made with a contractor working on a nearby site to provide the required gravel wearing course. Contractor started late with tipping of material. All of the above was out of our control. (March 2023)	40	31.95



Ref	KPI Name	Description of Unit of Measurement	QUARTER 4 (APRIL - JUNE 2023)		
			Corrective Measures	Target	Actual
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		95%	93.31%

Summary of Results: Improve and maintain district roads and promote safe roads transport

N/A	KPI Not Yet Applicable	KPIs with no targets or actuals in the selected period.	0
R	KPI Not Met	0% <= Actual/Target <= 74.999%	0
O	KPI Almost Met	75.000% <= Actual/Target <= 99.999%	3
G	KPI Met	Actual meets Target (Actual/Target = 100%)	0
G2	KPI Well Met	100.001% <= Actual/Target <= 149.999%	1
B	KPI Extremely Well Met	150.000% <= Actual/Target	0
	Total KPIs:		4

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

Ref	KPI Name	Description of Unit of Measurement	QUARTER 4 (APRIL - JUNE 2023)		
			Corrective Measures	Target	Actual
TL5	Conduct monthly Covid 19 DJOC meetings with relevant stakeholders	Number of meetings conducted		3	0
TL23	Spend 90% of the approved WOSA Safety Grant by 30 June 2023	% of budget spent		90%	0%



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

N/A	KPI Not Yet Applicable	KPIs with no targets or actuals in the selected period.	0
R	KPI Not Met	0% <= Actual/Target <= 74.999%	2
O	KPI Almost Met	75.000% <= Actual/Target <= 99.999%	0
G	KPI Met	Actual meets Target (Actual/Target = 100%)	0
G2	KPI Well Met	100.001% <= Actual/Target <= 149.999%	0
B	KPI Extremely Well Met	150.000% <= Actual/Target	0
Total KPIs:			2

6.6 Promote regional, economic development, tourism and growth opportunities

Ref	KPI Name	Description of Unit of Measurement	QUARTER 4 (APRIL - JUNE 2023)	
			Target	Actual
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	25	24

Summary of Results: Promote regional, economic development, tourism and growth opportunities

N/A	KPI Not Yet Applicable	KPIs with no targets or actuals in the selected period.	0
R	KPI Not Met	0% <= Actual/Target <= 74.999%	0
O	KPI Almost Met	75.000% <= Actual/Target <= 99.999%	1
G	KPI Met	Actual meets Target (Actual/Target = 100%)	0
G2	KPI Well Met	100.001% <= Actual/Target <= 149.999%	0
B	KPI Extremely Well Met	150.000% <= Actual/Target	0
Total KPIs:			1



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

Ref	KPI Name	Description of Unit of Measurement	QUARTER 4 (APRIL - JUNE 2023)		
			Corrective Measures	Target	Actual
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		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		3	3
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		1	0
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		5	5
TL22	Review the Disaster Management Plan and submit to Council by 31 May 2023	Disaster Management Plan reviewed and submitted		1	0



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

N/A	KPI Not Yet Applicable	KPIs with no targets or actuals in the selected period.	0
R	KPI Not Met	0% <= Actual/Target <= 74.999%	2
O	KPI Almost Met	75.000% <= Actual/Target <= 99.999%	0
G	KPI Met	Actual meets Target (Actual/Target = 100%)	3
G2	KPI Well Met	100.001% <= Actual/Target <= 149.999%	0
B	KPI Extremely Well Met	150.000% <= Actual/Target	0
	Total KPIs:		5



7. CONCLUSION

Overall Summary of Results:

N/A	KPI Not Yet Applicable	KPIs with no targets or actuals in the selected period.	3
R	KPI Not Met	0% <= Actual/Target <= 74.999%	9
O	KPI Almost Met	75.000% <= Actual/Target <= 99.999%	4
G	KPI Met	Actual meets Target (Actual/Target = 100%)	7
G2	KPI Well Met	100.001% <= Actual/Target <= 149.999%	1
B	KPI Extremely Well Met	150.000% <= Actual/Target	4
Total KPIs:			28

(a) Out of the 28 Key Performance Indicators (KPIs) listed on the Top layer SDBIP 2022/2023, for the fourth (4th) Quarter (01 April – June 2023), 3 were not yet applicable, 9 were not met, 4 almost met, 7 met, 1 well met and 4 extremely well met.

8. 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.
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]	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.
TL22	Review the Disaster Management Plan and submit to Council by 31 May 2023	NO CORRECTIVE MEASURE PROVIDED.
TL17	Compile and distribute a Municipal Health Information Document to Beaufort West, Prince Albert & Laingsburg Local Authorities by 30 June 2023	NO CORRECTIVE MEASURE PROVIDED.
TL4	Review the organisational structure (Macro) and submit to Council for approval by 31 May 2023	NO CORRECTIVE MEASURE PROVIDED.



Financial Services:

REF	KPI	Corrective measure
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]	NO CORRECTIVE MEASURE PROVIDED.
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)]	NO CORRECTIVE MEASURE PROVIDED.
TL7	Review and submit the MFMA delegation register to Council for approval by 31 May 2023	NO CORRECTIVE MEASURE PROVIDED.

Road Infrastructure Services:

REF	KPI	Corrective measure
TL27	Regravel 40 kilometres of road by 30 June 2023	NO CORRECTIVE MEASURE PROVIDED.
TL25	Employ workers in temporary positions in terms of skills and labour needs within identified road projects by June 2023	NO CORRECTIVE MEASURE PROVIDED.