

CENTRAL KAROO DISTRICT MUNICIPALITY



Section 52 QUARTERLY PERFORMANCE ASSESSMENT REPORT

QUARTER 1
July – September
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 SEPTEMBER 2023



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GLOSSARY

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 –	<p>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:</p> <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 2023/2024 in line with the approved Service Delivery and Implementation Plan.

2.1.1.2 Other Information:

The municipality submitted their Annual Financial Statements and Draft Annual and Performance Report on 31 August 2023 to the Auditor-General. The external audit is currently in progress and audit report is to be issued at the end of November 2023.

2.2 SECTION 2 – RESOLUTIONS:

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

RESOLVED:

- (a) That the Council take note of contents in the in-year monthly report for September 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.

	Capital Expenditure	Operating Expenditure	Operating Revenue
Original Budget	400 000.00	114 450 566.00	114 880 982.00
Actual spend / received (YTD)	43 084.00	26 900 181.59	33 050 249.00
Percentage Spend (YTD)	11%	24%	29%

The table reflects spending of the capital budget of 11%. The total operating expenditure and revenue reflects percentage spent of 24% and 29% 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:

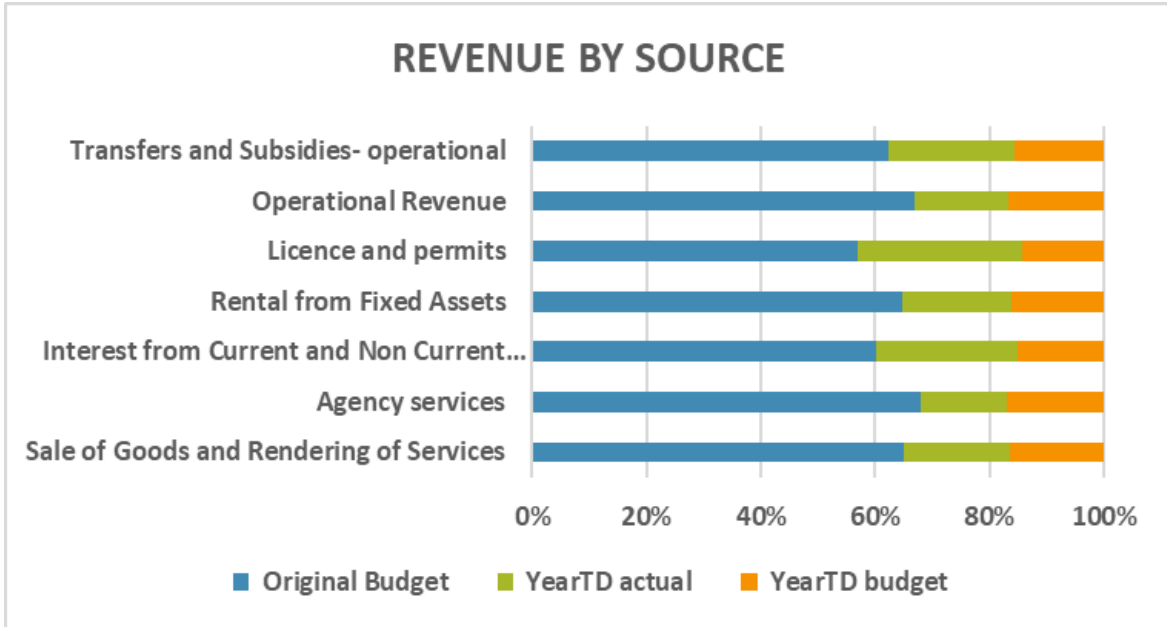


Figure 1 – Revenue by source

Other Revenue:

The amount raised of R 15.335 million for the actual year to date represents 24.56% of the total budget amount.

Interest Earned – External Investments:

The budget amount for Interest earned R1 147 727, whilst the year-to-date actual revenue is R 475 221. Thus, reflecting receipt of 41.41% at the end of September 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 26 900 182.

2.3.2.3 Operating Expenditure by Municipal Vote (Figure 2):

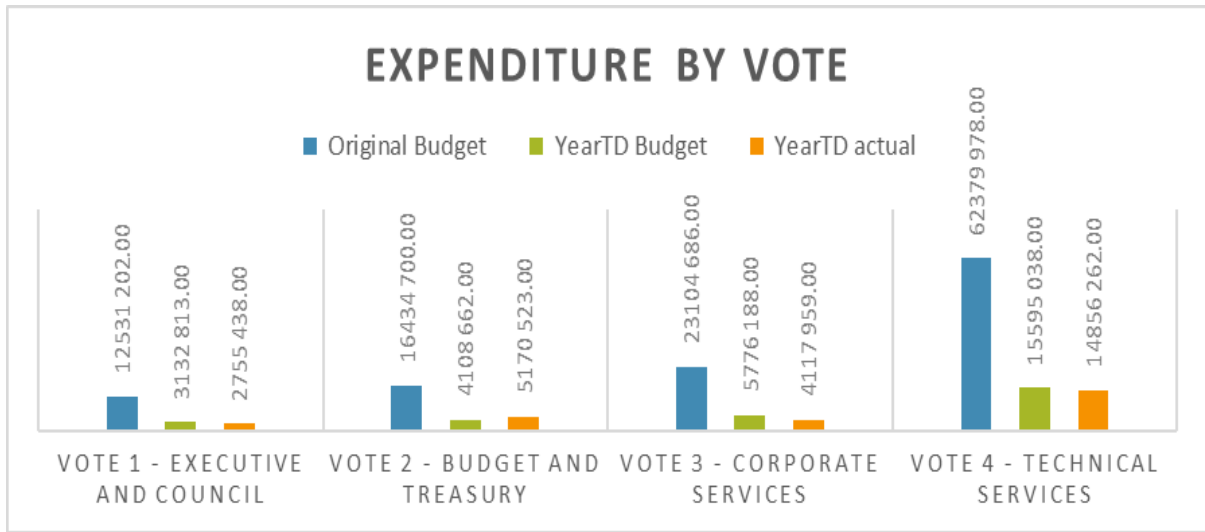


Figure 2 – Breakdown Operating Expenditure by Municipal Vote

Expenditure by Vote	Original Budget	YearTD Budget	YearTD actual	% Spend
Vote 1 - EXECUTIVE AND COUNCIL	12 531 202.00	3 132 813.00	2 755 438.00	21.99%
Vote 2 - BUDGET AND TREASURY	16 434 700.00	4 108 662.00	5 170 523.00	31.46%
Vote 3 - CORPORATE SERVICES	23 104 686.00	5 776 188.00	4 117 959.00	17.82%
Vote 4 - TECHNICAL SERVICES	62 379 978.00	15 595 038.00	14 856 262.00	23.82%
Total Expenditure by Vote	114 450 566.00	28 612 701.00	26 900 182.00	24%

The budget for Corporate Services is R 23.105 million of which R 4.118 million has been expended representing 17.82% of the budget amount.

The budget for Budget and Treasury is R 16.435 million of which R 5.171 million has been expended representing 31.46% of the budget amount.

The budget for Executive and Council is R 12.531 million of which R 2.755 million has been expended representing 21.99% of the budget amount.

2.3.2.4 Capital Expenditure (Figure 3):

There was capital spending of R 43 084 for the financial year to date, representing a capital spending percentage of 11% at the end of September 2023. The total capital budget is R400 000. The figure below reflects the monthly trend of the actual and budgeted capital figures.

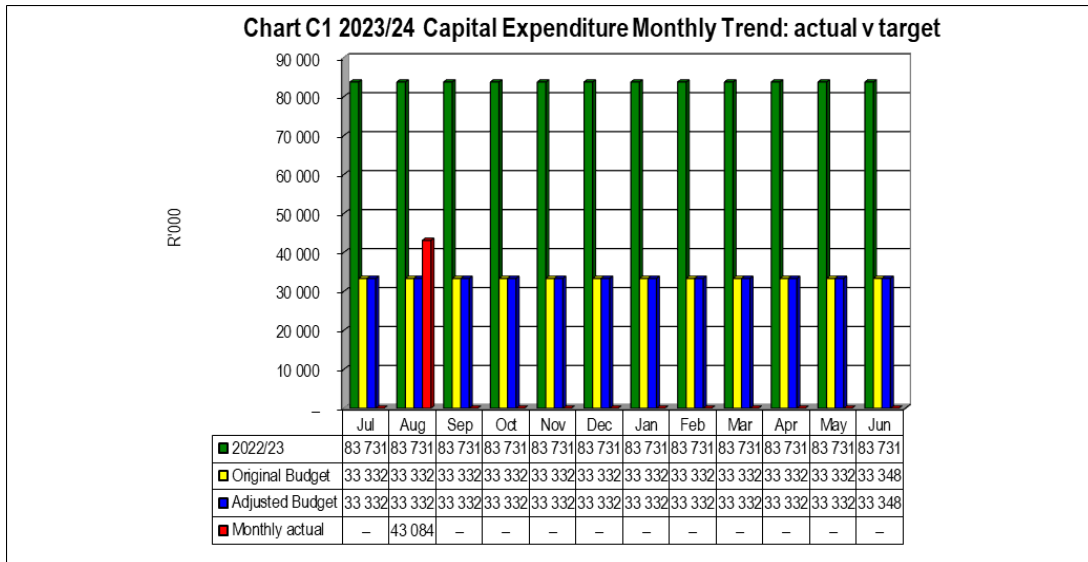


Figure 3 – Breakdown Capital Expenditure by month

2.3.3 Cash Flow:

The balance after commitments against the cash and cash equivalents at the end of September 2023 amounts to R 14.168 million.

DC5 - CENTRAL KAROO DISTRICT MUNICIPALITY	
Commitments against Cash and Cash Equivalents	September 2023
Item	Amount
Total Cash and Cash equivalents	21 188 967.70
Total commitments against cash	7 021 119.97
	14 167 847.73

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.

DC5 Central Karoo - Table C1 Monthly Budget Statement Summary - M03 September									
Description	2022/23	Budget Year 2023/24							
	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	1 298	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational	1 298	1 148	1 148	187	475	287	188	66%	1 148
Other own revenue	110 861	113 733	113 733	5 272	32 575	28 433	4 142	15%	-
Total Revenue (excluding capital transfers and contributions)	113 458	114 881	114 881	5 459	33 050	28 720	4 330	15%	114 881
Employee costs	62 434	60 704	60 704	5 247	15 222	15 176	46		60 704
Remuneration of Councillors	4 829	5 308	5 308	392	1 228	1 327	(99)		5 308
Depreciation and amortisation	939	734	734	-	-	183	(183)		734
Interest	834	0	0	-	-	-	-		0
Inventory consumed and bulk purchases	12 599	19 624	19 774	1 165	3 802	4 944	(1 141)		19 774
Transfers and subsidies	1 499	231	231	-	3	58	(55)	-96%	231
Other expenditure	34 569	27 848	27 698	1 970	6 645	6 925	(279)	-4%	27 698
Total Expenditure	117 703	114 451	114 451	8 775	26 900	28 613	(1 713)	-6%	114 451
Surplus/(Deficit)	(4 245)	430	430	(3 316)	6 150	108	6 043	5619%	430
Transfers and subsidies - capital (monetary allocations)	-	-	-	-	-	-	-		-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-		-
Surplus/(Deficit) after capital transfers & contributions	(4 245)	430	430	(3 316)	6 150	108	6 043	5619%	430
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-		-
Surplus/ (Deficit) for the year	(4 245)	430	430	(3 316)	6 150	108	6 043	5619%	430
Capital expenditure & funds sources									
Capital expenditure	1 005	400	400	-	43	100	(57)	-57%	400
Capital transfers recognised	837	150	150	-	-	38	(38)	-100%	150
Borrowing	-	-	-	-	-	-	-		-
Internally generated funds	168	250	250	-	43	62	(19)	-31%	250
Total sources of capital funds	1 005	400	400	-	43	100	(57)	-57%	400
Financial position									
Total current assets	19 636	21 136	21 136		34 049				21 136
Total non current assets	14 462	18 285	18 285		17 063				18 285
Total current liabilities	9 707	7 150	7 150		14 196				7 150
Total non current liabilities	13 173	14 921	14 921		14 806				14 921
Community wealth/Equity	11 118	17 640	17 640		21 956				17 640
Cash flows									
Net cash from (used) operating	(4 478)	1 755	1 755	5 461	35 015	439	(34 576)	-7881%	1 755
Net cash from (used) investing	6 817	(400)	(400)	-	6 571	1 743	(4 828)	-277%	(400)
Net cash from (used) financing	-	-	-	5 247	15 222	-	(15 222)	#DIV/0!	-
Cash/cash equivalents at the month/year end	15 268	9 352	9 352	-	68 095	10 179	(57 916)	-569%	12 641
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	16	1	8	-	-	24	-	406	454
Creditors Age Analysis									
Total Creditors	7	444	0	0	-	-	-	2	454

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.

DC5 Central Karoo - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M03 September										
Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
<i>Governance and administration</i>		52 904	51 361	51 361	683	17 724	12 840	4 884	38%	51 361
Executive and council		44 390	49 054	49 054	488	17 178	12 264	4 915	40%	49 054
Finance and administration		8 514	2 307	2 307	194	546	577	(31)	-5%	2 307
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		26	600	600	-	-	150	(150)	-100%	600
Community and social services		26	67	67	-	-	17	(17)	-100%	67
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	534	534	-	-	133	(133)	-100%	534
<i>Economic and environmental services</i>		60 529	62 920	62 920	4 776	15 326	15 730	(404)	-3%	62 920
Planning and development		-	540	540	-	-	135	(135)	-100%	540
Road transport		60 529	62 380	62 380	4 776	15 326	15 595	(269)	-2%	62 380
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	113 458	114 881	114 881	5 459	33 050	28 720	4 330	15%	114 881
Expenditure - Functional										
<i>Governance and administration</i>		41 228	35 203	35 203	2 715	8 942	8 801	141	2%	35 203
Executive and council		9 123	11 396	11 396	922	2 445	2 849	(404)	-14%	11 396
Finance and administration		31 022	22 672	22 672	1 625	6 187	5 668	519	9%	22 672
Internal audit		1 083	1 135	1 135	169	311	284	27	9%	1 135
<i>Community and public safety</i>		10 173	10 015	10 015	582	1 660	2 504	(844)	-34%	10 015
Community and social services		2 925	829	829	16	50	207	(157)	-76%	829
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		1 719	2 908	2 908	101	224	727	(503)	-69%	2 908
Housing		-	-	-	-	-	-	-	-	-
Health		5 529	6 278	6 278	465	1 386	1 570	(184)	-12%	6 278
<i>Economic and environmental services</i>		66 252	69 157	69 157	5 478	16 298	17 289	(991)	-6%	69 157
Planning and development		4 931	6 777	6 777	570	1 305	1 694	(389)	-23%	6 777
Road transport		61 321	62 380	62 380	4 907	14 993	15 595	(602)	-4%	62 380
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
<i>Other</i>		51	75	75	-	-	19	(19)	-100%	75
Total Expenditure - Functional	3	117 703	114 451	114 451	8 775	26 900	28 613	(1 713)	-6%	114 451
Surplus/ (Deficit) for the year		(4 245)	430	430	(3 316)	6 150	108	6 043	5619%	430

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.

DC5 Central Karoo - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M03 September										
Vote Description	Ref	2022/23	Budget Year 2023/24							
		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	44 390	49 054	49 054	488	17 178	12 264	4 915	40.1%	49 054
Vote 2 - Municipal Manager		-	-	-	-	-	-	-		-
Vote 3 - Finance		2 557	1 053	1 053	7	63	263	(200)	-76.1%	1 053
Vote 4 - Corporate Services		5 982	2 394	2 394	187	483	599	(115)	-19.3%	2 394
Vote 5 - Technical Services		60 529	62 380	62 380	4 776	15 326	15 595	(269)	-1.7%	62 380
Total Revenue by Vote	2	113 458	114 881	114 881	5 459	33 050	28 720	4 330	15.1%	114 881
Expenditure by Vote										
Vote 1 - Executive and Council	1	10 028	12 531	12 531	1 090	2 755	3 133	(377)	-12.0%	12 531
Vote 2 - Municipal Manager		-	-	-	-	-	-	-		-
Vote 3 - Finance		21 599	16 435	16 435	1 421	5 171	4 109	1 062	25.8%	16 435
Vote 4 - Corporate Services		24 735	23 105	23 105	1 493	4 118	5 776	(1 658)	-28.7%	23 105
Vote 5 - Technical Services		61 342	62 380	62 380	4 771	14 856	15 595	(739)	-4.7%	62 380
Total Expenditure by Vote	2	117 703	114 451	114 451	8 775	26 900	28 613	(1 713)	-6.0%	114 451
Surplus/ (Deficit) for the year	2	(4 245)	430	430	(3 316)	6 150	108	6 043	5618.7%	430

Table C3C: Monthly Budget Statement – Financial:

DC5 Central Karoo - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - A - M03 September										
Vote Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue by Vote										
Vote 1 - Executive and Council	1	44 390	49 054	49 054	488	17 178	12 264	4 915	40%	49 054
Vote 2 - Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 3 - Finance		2 557	1 053	1 053	7	63	263	(200)	-76%	1 053
Vote 4 - Corporate Services		5 982	2 394	2 394	187	483	599	(115)	-19%	2 394
Vote 5 - Technical Services		60 529	62 380	62 380	4 776	15 326	15 595	(269)	-2%	62 380
Total Revenue by Vote	2	113 458	114 881	114 881	5 459	33 050	28 720	4 330	15%	114 881
Expenditure by Vote										
Vote 1 - Executive and Council	1	10 028	12 531	12 531	1 090	2 755	3 133	(377)	-12%	12 531
Vote 2 - Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 3 - Finance		21 599	16 435	16 435	1 421	5 171	4 109	1 062	26%	16 435
Vote 4 - Corporate Services		24 735	23 105	23 105	1 493	4 118	5 776	(1 658)	-29%	23 105
Vote 5 - Technical Services		61 342	62 380	62 380	4 771	14 856	15 595	(739)	-5%	62 380
Total Expenditure by Vote	2	117 703	114 451	114 451	8 775	26 900	28 613	(1 713)	(0)	114 451
Surplus/ (Deficit) for the year	2	(4 245)	430	430	(3 316)	6 150	108	6 043	0	430
References										
1. Insert 'Vote'; e.g. Department, if different to standard structure										
2. Must reconcile to Financial Performance ('Revenue and Expenditure by Standard Classification' and 'Revenue and Expenditure')										
3. Assign share in 'associate' to relevant Vote										

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.

DC5 Central Karoo - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M03 September										
Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue										
Exchange Revenue										
Service charges - Electricity		-	-	-	-	-	-	-	-	-
Service charges - Water		-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management		-	-	-	-	-	-	-	-	-
Service charges - Waste management		-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services		44	154	154	4	44	39	6	15%	154
Agency services		5 493	6 666	6 666	483	1 449	1 667	(217)	-13%	6 666
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		-	-	-	-	-	-	-	-	-
Interest from Current and Non Current Assets		1 298	1 148	1 148	187	475	287	-	-	1 148
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		96	55	55	5	16	14	3	18%	55
Licence and permits		47	19	19	1	10	5	5	103%	19
Operational Revenue		60 681	62 441	62 441	4 779	15 335	15 610	(276)	-2%	62 441
Non-Exchange Revenue										
Property rates		-	-	-	-	-	-	-	-	-
Surcharges and Taxes		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	-	-	-	-	-	-	-	-
Licence and permits		-	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational		42 994	44 398	44 398	-	15 721	11 100	4 621	-	44 398
Interest		-	-	-	-	-	-	-	-	-
Fuel Levy		-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		1	-	-	-	-	-	-	-	-
Other Gains		2 804	(0)	(0)	-	-	-	-	-	(0)
Discontinued Operations		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		113 458	114 881	114 881	5 459	33 050	28 720	4 330	15%	114 881
Expenditure By Type										
Employee related costs		62 434	60 704	60 704	5 247	15 222	15 176	46	0%	60 704
Remuneration of councillors		4 829	5 308	5 308	392	1 228	1 327	(99)	-7%	5 308
Bulk purchases - electricity		-	-	-	-	-	-	-	-	-
Inventory consumed		12 599	19 624	19 774	1 165	3 802	4 944	(1 141)	-	19 774
Debt impairment		-	-	-	-	-	-	-	-	-
Depreciation and amortisation		939	734	734	-	-	183	(183)	-100%	734
Interest		834	0	0	-	-	-	-	-	0
Contracted services		9 491	6 576	6 876	777	1 749	1 719	30	2%	6 876
Transfers and subsidies		1 499	231	231	-	3	58	(55)	-96%	231
Irrecoverable debts written off		90	-	-	-	-	-	-	-	-
Operational costs		22 817	21 272	20 822	1 193	4 897	5 206	(309)	-6%	20 822
Losses on Disposal of Assets		1 936	-	-	-	-	-	-	-	-
Other Losses		234	0	0	-	-	-	-	-	0
Total Expenditure		117 703	114 451	114 451	8 775	26 900	28 613	(1 713)	-6%	114 451
Surplus/(Deficit)		(4 245)	430	430	(3 316)	6 150	108	6 043	0	430
Transfers and subsidies - capital (monetary allocations)		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		(4 245)	430	430	(3 316)	6 150	108			430
Income Tax		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		(4 245)	430	430	(3 316)	6 150	108			430
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		(4 245)	430	430	(3 316)	6 150	108			430
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		(4 245)	430	430	(3 316)	6 150	108			430

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

DC5 Central Karoo - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M03 September										
Vote Description	Ref	2022/23	Budget Year 2023/24							
		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		-	100	100	-	-	25	(25)	-100%	100
Vote 2 - Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 3 - Finance		85	25	25	-	-	6	(6)	-100%	25
Vote 4 - Corporate Services		-	25	25	-	-	6	(6)	-100%	25
Vote 5 - Technical Services		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	85	150	150	-	-	37	(37)	-100%	150
Single Year expenditure appropriation	2									
Vote 1 - Executive and Council		130	-	-	-	-	-	-	-	-
Vote 2 - Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 3 - Finance		31	25	25	-	-	6	(6)	-100%	25
Vote 4 - Corporate Services		759	225	225	-	43	56	(13)	-23%	225
Vote 5 - Technical Services		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	920	250	250	-	43	62	(19)	-31%	250
Total Capital Expenditure		1 005	400	400	-	43	100	(57)	-57%	400
Capital Expenditure - Functional Classification										
Governance and administration		262	150	150	-	-	37	(37)	-100%	150
Executive and council		130	100	100	-	-	25	(25)	-100%	100
Finance and administration		132	50	50	-	-	12	(12)	-100%	50
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		729	165	165	-	43	41	2	4%	165
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		729	165	165	-	43	41	2	4%	165
Economic and environmental services		14	85	85	-	-	21	(21)	-100%	85
Planning and development		14	85	85	-	-	21	(21)	-100%	85
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	1 005	400	400	-	43	100	(57)	-57%	400
Funded by:										
National Government		707	150	150	-	-	38	(38)	-100%	150
Provincial Government		130	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		837	150	150	-	-	38	(38)	-100%	150
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		168	250	250	-	43	62	(19)	-31%	250
Total Capital Funding		1 005	400	400	-	43	100	(57)	-57%	400
References										
1. Municipalities may choose to appropriate for capital expenditure for three years or for one year (if one year appropriation projected expenditure required for yr2 and yr3).										
2. Include capital component of PPP unitary payment										
3. Capital expenditure by functional classification must reconcile to the total of multi-year and single year appropriations										
4. Include expenditure on investment property, intangible and biological assets										
6. Include finance leases and PPP capital funding component of unitary payment - total borrowing/repayments to reconcile to changes in Table SA17										
7. Total Capital Funding must balance with Total Capital Expenditure										

2.4.1.6 Table C6: Monthly Budget Statement – Financial Position:

DC5 Central Karoo - Table C6 Monthly Budget Statement - Financial Position - M03 September						
Description	Ref	2022/23	Budget Year 2023/24			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands						
ASSETS						
Current assets						
Cash and cash equivalents		11 309	9 121	9 121	21 115	9 121
Trade and other receivables from exchange transactions		662	9 883	9 883	9 389	9 883
Receivables from non-exchange transactions		–	–	–	12	–
Current portion of non-current receivables		531	501	501	1 252	501
Inventory		1 557	1 279	1 279	1 151	1 279
VAT		850	723	723	544	723
Other current assets		4 727	(370)	(370)	585	(370)
Total current assets		19 636	21 136	21 136	34 049	21 136
Non current assets						
Investments		–	–	–	–	–
Investment property		–	–	–	–	–
Property, plant and equipment		7 856	10 865	10 865	10 396	10 865
Biological assets		–	–	–	–	–
Living and non-living resources		–	–	–	–	–
Heritage assets		–	–	–	–	–
Intangible assets		62	47	47	46	47
Trade and other receivables from exchange transactions		–	–	–	–	–
Non-current receivables from non-exchange transactions		6 544	7 372	7 372	6 621	7 372
Other non-current assets		–	–	–	–	–
Total non current assets		14 462	18 285	18 285	17 063	18 285
TOTAL ASSETS		34 098	39 421	39 421	51 112	39 421
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Financial liabilities		–	–	–	–	–
Consumer deposits		2	–	–	–	–
Trade and other payables from exchange transactions		1 241	1 752	1 752	650	1 752
Trade and other payables from non-exchange transactions		3 805	347	347	9 513	347
Provision		4 421	4 600	4 600	3 623	4 600
VAT		(570)	(477)	(477)	(490)	(477)
Other current liabilities		809	928	928	901	928
Total current liabilities		9 707	7 150	7 150	14 196	7 150
Non current liabilities						
Financial liabilities		–	100	100	100	100
Provision		2 279	–	–	–	–
Long term portion of trade payables		–	–	–	–	–
Other non-current liabilities		10 894	14 821	14 821	14 706	14 821
Total non current liabilities		13 173	14 921	14 921	14 806	14 921
TOTAL LIABILITIES		22 880	22 070	22 070	29 002	22 070
NET ASSETS	2	11 218	17 351	17 351	22 110	17 351
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		11 118	17 640	17 640	21 956	17 640
Reserves and funds		–	–	–	–	–
Other		–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	11 118	17 640	17 640	21 956	17 640

2.4.1.7 Table C7: Monthly Budget Statement – Cash Flow:

DC5 Central Karoo - Table C7 Monthly Budget Statement - Cash Flow - M03 September										
Description	Ref	2022/23	Budget Year 2023/24							
		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		68 256	69 318	69 318	5 626	17 456	17 330	127	1%	69 318
Transfers and Subsidies - Operational		45 037	44 398	44 398	613	19 310	11 100	8 210	74%	44 398
Transfers and Subsidies - Capital		350	-	-	-	-	-	-		-
Interest		-	1 148	1 148	-	-	287	(287)	-100%	1 148
Dividends		-	-	-	-	-	-	-		-
Payments										
Suppliers and employees		(118 122)	(113 110)	(113 110)	(777)	(1 751)	(28 277)	(26 526)	94%	(113 110)
Interest		-	-	-	-	-	-	-		-
Transfers and Subsidies		-	-	-	-	-	-	-		-
NET CASH FROM/(USED) OPERATING ACTIVITIES		(4 478)	1 755	1 755	5 461	35 015	439	(34 576)	-7881%	1 755
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		-	-	-	-	-	-	-		-
Decrease (increase) in non-current receivables		6 544	-	-	-	6 621	1 843	4 778	259%	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-		-
Payments										
Capital assets		273	(400)	(400)	-	(50)	(100)	(50)	50%	(400)
NET CASH FROM/(USED) INVESTING ACTIVITIES		6 817	(400)	(400)	-	6 571	1 743	(4 828)	-277%	(400)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		-	-	-	-	-	-	-		-
Increase (decrease) in consumer deposits		-	-	-	5 247	15 222	-	15 222	#DIV/0!	-
Payments										
Repayment of borrowing		-	-	-	-	-	-	-		-
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	-	-	5 247	15 222	-	(15 222)	#DIV/0!	-
NET INCREASE/ (DECREASE) IN CASH HELD		2 339	1 355	1 355	10 709	56 809	2 182			1 355
Cash/cash equivalents at beginning:		12 929	7 998	7 998		11 286	7 998			11 286
Cash/cash equivalents at month/year end:		15 268	9 352	9 352		68 095	10 179			12 641

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.

DC5 Central Karoo - Supporting Table SC3 Monthly Budget Statement - aged debtors - M03 September												
Description	NT Code	Budget Year 2023/24									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		
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	16	1	8	-	-	24	-	406	454	430	-
Total By Income Source	2000	16	1	8	-	-	24	-	406	454	430	-
2022/23 - totals only		29781	2006	155560	30774	0	23413	643	545637	788	600	0
Debtors Age Analysis By Customer Group												
Organs of State	2200	-	-	-	-	-	-	-	-	-	-	-
Commercial	2300	3	1	8	-	-	-	-	1	13	1	-
Households	2400	12	-	-	-	-	24	-	405	442	429	-
Other	2500	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	2600	16	1	8	-	-	24	-	406	454	430	-

3.1.2 Supporting Table SC4:

DC5 Central Karoo - Supporting Table SC4 Monthly Budget Statement - aged creditors - M03 September										
Description	NT Code	Budget Year 2023/24								Total
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	
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	7	444	0	0	-	-	-	2	454
Auditor General	0800	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	7	444	0	0	-	-	-	2	454

3.2 SECTION 6 – GRANT RECEIPTS:

3.2.1 Supporting Table SC6 – Grant Receipts:

CENTRAL KAROO MTREF ALLOCATIONS: 2023/24							
	Opening Balance R thousands	Received R thousands	Expenditure R thousands	VAT transferred to Revenue	Closing Balance R thousands	Unspent Grant R thousands	Unpaid Grant R thousands
C DC5 Central Karoo							
Direct transfers							
Equitable share and related	-			-	-	-	-
Infrastructure	2 403	-	(129)	(11)	2 262	2 262	-
Rural roads assets management systems grant	2 403	-	(129)	(11)	2 262	2 262	-
Capacity building and other current transfers	804	613	(278)	-	1 140	1 140	-
Local government financial management grant	884		(42)	-	842	842	-
Expanded public works programme integrated grant for municipalities	(79)	613	(236)	-	298	298	-
Sub total direct transfers	3 207	613	(407)	(11)	3 402	3 402	-
Total: Transfers from National Treasury	3 207	613	(407)	(11)	3 402	3 402	-
Transfers for Provincial Departments							
Municipal Allocations from Provincial Department							
Provincial Treasury	653	-	-	-	653	653	-
Western Cape Financial Management Support Grant	9	-	-	-	9	9	-
Western Cape Financial Management Capability Building Grant	200	-	-	-	200	200	-
Western Cape Financial Management Capacity Building Grant	443	-	-	-	443	443	-
Community Safety	540	-	-	-	540	540	-
Safety initiative implementation - Whole of Society Approach (WOSA)	540	-	-	-	540	540	-
Local Government	1 618	-	-	-	1 618	1 618	-
Local Government Internship Grant	75	-	-	-	75	75	-
Joint District and Metro Approach Grant	993	-	-	-	993	993	-
Local Government Public Employment Support Grant	200	-	-	-	200	200	-
Local Government Emergency Load-shedding Relief Grant	350	-	-	-	350	350	-
Municipal Drought Relief Grant	-	-	-	-	-	-	-
Total: Transfers from Provincial Departments	2 811	-	-	-	2 811	2 811	-
Transfers for Other Grant Providers							
Municipal Allocations from other grant providers							
<i>of which</i>							
Other Grant Providers	364	-	(68)	(0)	296	296	-
The Chemical industries Education and Traing Authority	78	-	(68)	(0)	9	9	-
Nedbank Winter Outreach	30	-	-	-	30	30	-
Local Government Sector and Training Authority (Africa Creek)	202	-	-	-	202	202	-
Local Government Sector and Training Authority (LGLDP - 202331655 & 20233368)	38	-	-	-	38	38	-
Local Government Sector and Training Authority (LGLDP - 20239677)	17	-	-	-	17	17	-
Local Government Sector and Training Authority (LGLDP - 20216264)	-	-	-	-	-	-	-
Total: Transfers from Other grant providers	364	-	(68)	(0)	296	296	-
TOTAL GRANT ALLOCATIONS FROM PROVINCIAL, NATIONAL AND OTHER	6 382	613	(475)	(12)	6 508	6 508	-

3.3 SECTION 7 – CAPITAL PROGRAMME PERFORMANCE:

3.3.1 Supporting Table C12:

Supporting Table C12 reconciled with Table C5.

DC5 Central Karoo - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M03 September									
Month	2022/23	Budget Year 2023/24							
	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	84	33	33	-		33	-		
August	84	33	33	43	#VALUE!	67	#VALUE!	#VALUE!	#VALUE!
September	84	33	33	-		100	-		
October	84	33	33	-		133	-		
November	84	33	33	-		167	-		
December	84	33	33	-		200	-		
January	84	33	33	-		233	-		
February	84	33	33	-		267	-		
March	84	33	33	-		300	-		
April	84	33	33	-		333	-		
May	84	33	33	-		367	-		
June	84	33	33	-		400	-		
Total Capital expenditure	1 005	400	400	43					

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 September 2023/2024 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: 12 October 2023

NON-FINANCIAL PERFORMANCE REPORTING – QUARTER 1 (01 JULY – 30 SEPTEMBER 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 first (1st) Quarter (01 July – 30 September

2023) of the 2023/2024 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 first (1st) Quarter (01 July – 30 September 2023) of the 2023/2024 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 2023/2024 was approved by the Executive Mayor on 12 June 2023.
- (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 FIRST (1ST) QUARTER (01 JULY – SEPTEMBER 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 first (1st) Quarter (01 July – 30 September 2023) of the 2023/2024 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 July – 30 September 2023**

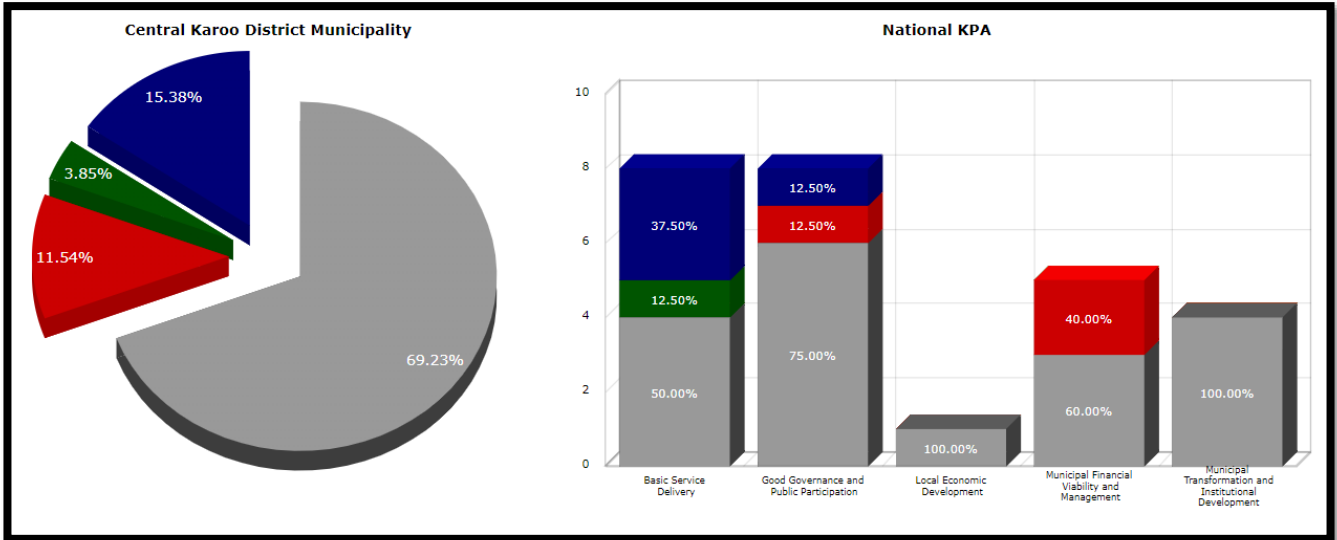


Figure 1: Graphs: Overall Performance on National KPA's

	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	18 (69.23%)	4 (50.00%)	6 (75.00%)	1 (100.00%)	3 (60.00%)	4 (100.00%)	-
Not Met	3 (11.54%)	-	1 (12.50%)	-	2 (40.00%)	-	-
Almost Met	-	-	-	-	-	-	-
Met	-	-	-	-	-	-	-
Well Met	1 (3.85%)	1 (12.50%)	-	-	-	-	-
Extremely Well Met	4 (15.38%)	3 (37.50%)	1 (12.50%)	-	-	-	-
Total:	26	8	8	1	5	4	-
	100%	30.77%	30.77%	3.85%	19.23%	15.38%	-

Table 2: Overall Performance on National KPA's

(b) Dashboard summary per Strategic Objective for the period – **01 July – 30 September 2023**

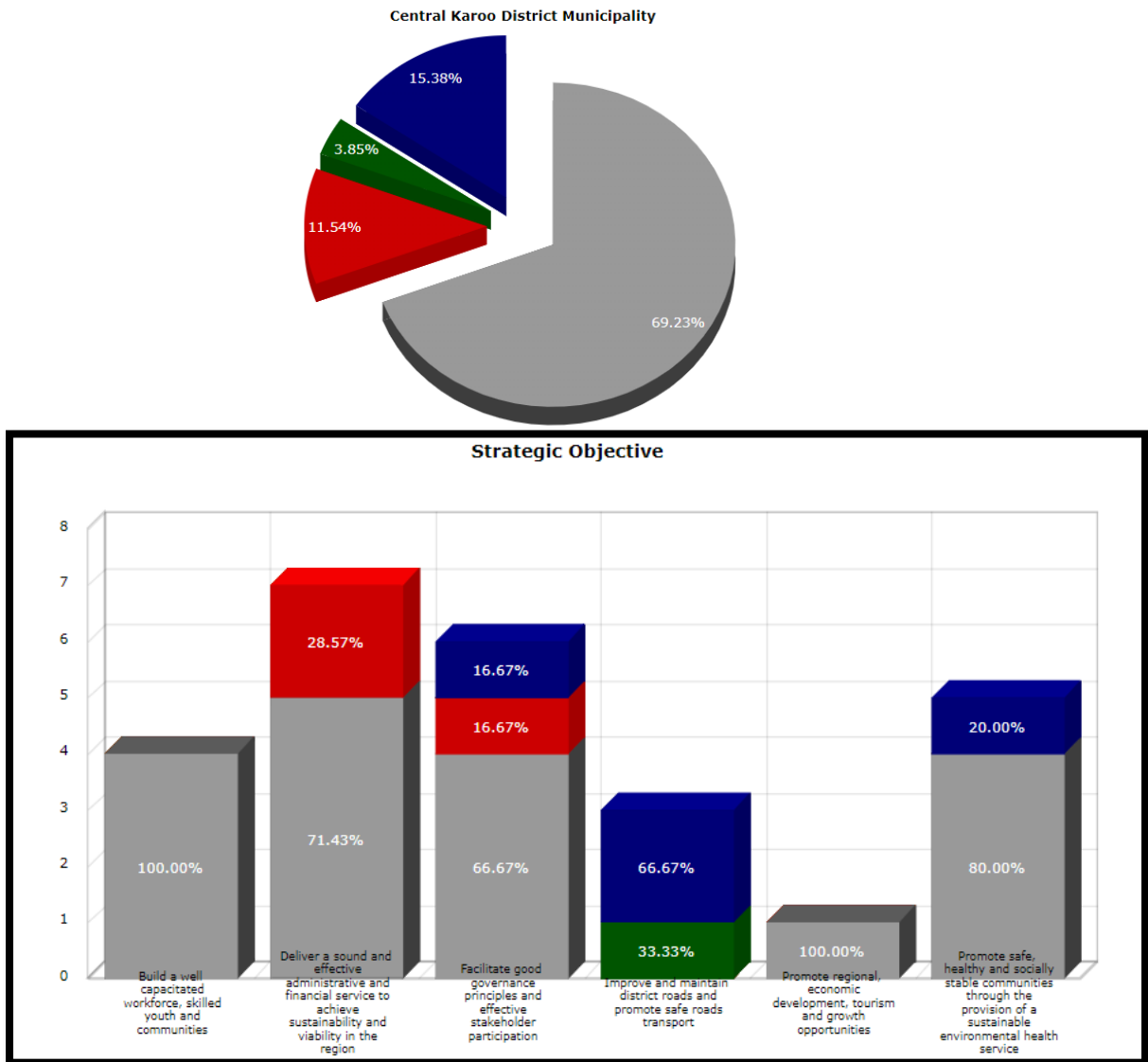


Figure 2: Graphs: Overall performance on Municipal KPA's

	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	Unspecified	[Unspecified]
Not Yet Applicable	18 (69.23%)	4 (100.00%)	5 (71.43%)	4 (66.67%)	-	-	1 (100.00%)	4 (80.00%)	-	-
Not Met	3 (11.54%)	-	2 (28.57%)	1 (16.67%)	-	-	-	-	-	-
Almost Met	-	-	-	-	-	-	-	-	-	-
Met	-	-	-	-	-	-	-	-	-	-
Well Met	1 (3.85%)	-	-	-	1 (33.33%)	-	-	-	-	-
Extremely Well Met	4 (15.38%)	-	-	1 (16.67%)	2 (66.67%)	-	-	1 (20.00%)	-	-
Total:	26	4	7	6	3	-	1	5	-	-
	100%	15.38%	26.92%	23.08%	11.54%	-	3.85%	19.23%	-	-

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 1 (JULY - SEPTEMBER 2023)		
			CORRECTIVE MEASURES	TARGET	ACTUAL
TL32	Review the organisational structure (Macro) and submit to Council for approval by 31 May 2024	Organisational structure reviewed and submitted to Council		0	0
TL38	Spend 0.5% of the municipality's personnel budget on training by 30 June 2024 [(Total Actual Training Expenditure/ Total personnel Budget) x100]	% of the personnel budget spent on training		0%	0%
TL39	Review the Workplace Skills Plan and submit to LGSETA by 30 April 2024	Workplace Skills Plan reviewed and submitted		0	0
TL40	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 2024	Number of people employed		0	0



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.	4
R	KPI Not Met	0% <= Actual/Target <= 74.999%	0
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:		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 1 (JULY - SEPTEMBER 2023)		
			CORRECTIVE MEASURES	TARGET	ACTUAL
TL29	Spend 90% of the municipal capital budget by 30 June 2024 {(Actual amount spent /Total amount budgeted) X100}	% of capital budget spent		10%	0%
TL49	Review 19 budget related policies and submit to Council for approval by 31 May 2024	Number of policies reviewed and submitted to Council for approval		0	0
TL50	Review and submit the MFMA delegation register to Council for approval by 31 May 2024	MFMA delegation registered reviewed and submitted to Council for approval		0	0
TL51	Compile and submit the financial statements to the Auditor-General by 31 August 2023	Financial statements compiled and submitted to the Auditor-General		1	0



REF	KPI NAME	DESCRIPTION OF UNIT OF MEASUREMENT	QUARTER 1 (JULY - SEPTEMBER 2023)		
			CORRECTIVE MEASURES	TARGET	ACTUAL
TL52	Financial viability measured in terms of the municipality's ability to meet its service debt obligations as at 30 June 2024 [(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%
TL53	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 2024		0	0
TL54	Achieve a current ratio of 1:1 by 30 June 2024 (Current assets: Current liabilities)	Number of times the Municipality can pay back its short term- liabilities with its short-term assets by 30 June 2024		0	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.	5
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:		7



6.3 FACILITATE GOOD GOVERNANCE PRINCIPLES AND EFFECTIVE STAKEHOLDER PARTICIPATION

REF	KPI NAME	DESCRIPTION OF UNIT OF MEASUREMENT	QUARTER 1 (JULY - SEPTEMBER 2023)		
			CORRECTIVE MEASURES	TARGET	ACTUAL
TL30	Review the Risk Based Audit Plan (RBAP) and submit to the Audit Committee for approval by 30 June 2024	RBAP revised and submitted to the Audit Committee		0	0
TL31	Complete 80% of the audits as per the RBAP by 30 June 2024 [(Audits completed for the year/audits planned for the year according to the RBAP) x100]	% audits completed		0%	0%
TL34	Submit the draft Annual Report in Council by 31 January 2024	Draft Annual Report submitted in Council		0	0
TL35	Develop the IDP and Budget Process Plan and submit to Council by 31 August 2023	IDP and Budget Process Plan submitted		1	0
TL36	Submit the final IDP to Council by 31 May 2024 for approval	Final IDP submitted for approval		0	0
TL37	Review Corporate and HR policies and submit to Council for approval by 30 June 2024	Number of policies reviewed and submitted		0	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.	4
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%)	0
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 1 (JULY - SEPTEMBER 2023)		
			CORRECTIVE MEASURES	TARGET	ACTUAL
TL46	Create job opportunities in terms of skills and labour needs within identified road projects by June 2024	Number of job opportunities created		0	10
TL47	Spend 95% of the total approved Roads budget by 30 June 2024 [(Actual expenditure divided by approved allocation received) x100]	% of total approved Roads budget spent		10%	23.43%
TL48	Regravel 40 kilometres of road by 30 June 2024	Number of kilometres regravelled		10	10.57

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%	0
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	2
	Total KPIs:		3



6.5 PROMOTE REGIONAL, ECONOMIC DEVELOPMENT, TOURISM AND GROWTH OPPORTUNITIES

REF	KPI NAME	DESCRIPTION OF UNIT OF MEASUREMENT	QUARTER 1 (JULY - SEPTEMBER 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	0	0

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.	1
R	KPI Not Met	0% <= Actual/Target <= 74.999%	0
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:		1

6.6 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 1 (JULY - SEPTEMBER 2023)		
			CORRECTIVE MEASURES	TARGET	ACTUAL
TL41	Compile and submit bi-annual Water Quality Evaluation Reports to the Beaufort West, Prince Albert & Laingsburg Water Service Authorities by 30 June 2024	Number of Water Quality Evaluation Reports submitted to Water Service Authorities by 30 June 2024		0	0



REF	KPI NAME	DESCRIPTION OF UNIT OF MEASUREMENT	QUARTER 1 (JULY - SEPTEMBER 2023)		
			CORRECTIVE MEASURES	TARGET	ACTUAL
TL42	Compile and submit annual Waste Management Evaluation Report to the Beaufort West, Prince Albert & Laingsburg municipalities by 30 June 2024	Number of Waste Management Evaluation Reports submitted to local municipalities by 30 June 2024		0	0
TL43	Compile and distribute a Municipal Health Information Document to the Beaufort West, Prince Albert & Laingsburg municipalities by 30 June 2024	Number of Information Documents submitted to Local Authorities by 30 June 2024		0	1
TL44	Compile and submit bi-annual Informal Settlement Evaluation Reports for Kwa-Mandlenkosi, Merweville & Murraysburg to the Beaufort West municipality & Prince Albert & Klaarstroom to the Prince Albert Municipality by 30 June 2024	Number of Informal Settlement Evaluation Reports submitted to local municipalities by 30 June 2024		0	0
TL45	Review the Disaster Management Plan and submit to Council by 31 May 2024	Disaster Management Plan reviewed and submitted		0	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.	4
R	KPI Not Met	0% <= Actual/Target <= 74.999%	0
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	1
	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.	18
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%)	0
G2	KPI Well Met	100.001% <= Actual/Target <= 149.999%	1
B	KPI Extremely Well Met	150.000% <= Actual/Target	4
Total KPIs:			26

(a) Out of the 26 Key Performance Indicators (KPIs) listed on the Top layer SDBIP 2023/2024, for the first (1st) Quarter (01 July – 30 September 2023), 18 were not yet applicable, 3 were not met, 1 well met and 4 extremely well met.

8. CORRECTIVE MEASURES PER DEPARTMENT

OFFICE OF THE MUNICIPAL MANAGER:

REF	KPI	CORRECTIVE MEASURE
TL29	Spend 90% of the municipal capital budget by 30 June 2024 {(Actual amount spent /Total amount budgeted) X100}	NO CORRECTIVE MEASURE PROVIDED.

CORPORATE & STRATEGIC SUPPORT SERVICES:

REF	KPI	CORRECTIVE MEASURE
TL35	Develop the IDP and Budget Process Plan and submit to Council by 31 August 2023	NO CORRECTIVE MEASURE PROVIDED.

FINANCIAL SERVICES:

REF	KPI	CORRECTIVE MEASURE
TL51	Compile and submit the financial statements to the Auditor-General by 31 August 2023	NO CORRECTIVE MEASURE PROVIDED.