

# CENTRAL KAROO DISTRICT MUNICIPALITY



## Section 52 QUARTERLY PERFORMANCE ASSESSMENT REPORT

**QUARTER 3**  
**January – March**  
**2024**

"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 MARCH 2024



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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	MTRF –	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"><li>• Executive and Council;</li><li>• Budget and Treasury;</li><li>• Corporate Services; and</li><li>• Technical Services</li></ul>

## 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 MTRF 2023/2024 in line with the approved Service Delivery and Budget Implementation Plan (SDBIP).

##### 2.1.1.2 Other Information:

During the month under review, the municipality tabled and approved the draft annual budget. The Technical Integrated Municipal Engagement with Provincial Treasury and Department of Local Government also took place to discuss the mid-year assessment.

### 2.2 SECTION 2 – RESOLUTIONS:

The recommended Resolution to Council with regard to the March 2024 In-Year Report is:

#### **RESOLVED:**

- (a) That the Council take note of contents in the in-year monthly report for March 2024 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.

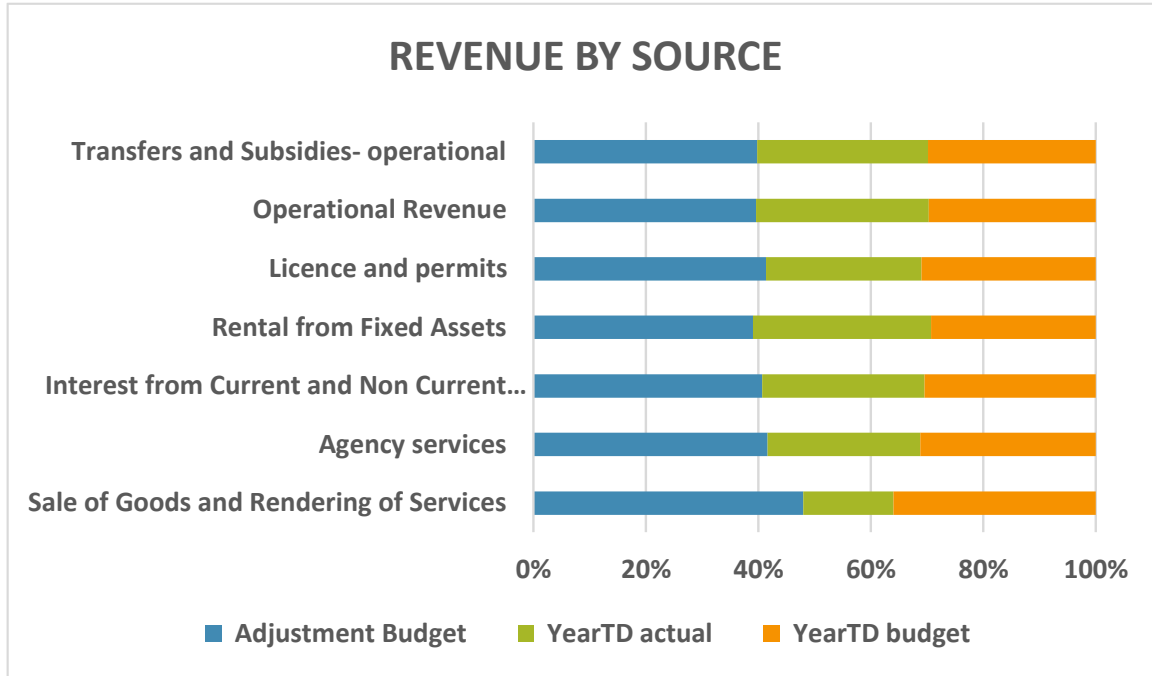
	<b>Capital Expenditure</b>	<b>Operating Expenditure</b>	<b>Operating Revenue</b>
Original Budget	3 970 795,00	117 836 823,00	119 449 235,00
Actual spend / received (YTD)	642 300,00	88 098 308,57	91 077 924,00
<b>Percentage Spend (YTD)</b>	<b>16%</b>	<b>75%</b>	<b>76%</b>

The table reflects spending of the capital budget of 16%. R2.4 million of the unspent capital budget pertains to the acquisition of two water tankers. The municipality is busy engaging with National Treasury to utilise an existing transversal tender for this procurement process. The total operating expenditure and revenue reflects percentage spent of 75% and 76% respectively. This is reasonable with regards to the YTD performance.

**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:



**Operational Revenue:**

The amount raised of R 48.326 million for the actual year to date represents 77,58% of the total budget amount.

**Interest from current and non-current assets:**

The budget amount for Interest earned R1 797 727, whilst the year-to-date actual revenue is R 1 278 981. Thus, reflecting receipt of 71,14% at the end of March 2024.

**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.



**2.3.2.3 Operating Expenditure by Municipal Vote (Figure 2):**

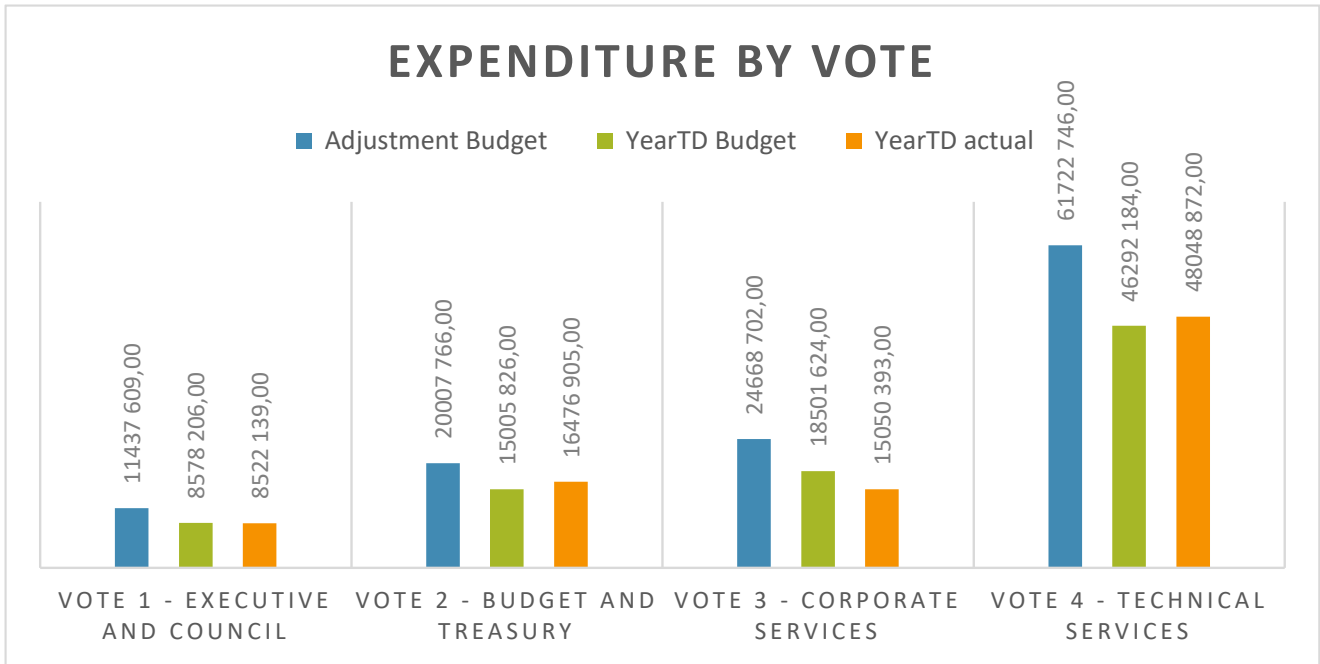


Figure 2 – Breakdown Operating Expenditure by Municipal Vote

Expenditure by Vote	Adjustment Budget	YearTD Budget	YearTD actual	% Spend
Vote 1 - EXECUTIVE AND COUNCIL	11 437 609,00	8 578 206,00	8 522 139,00	<b>74,51%</b>
Vote 2 - BUDGET AND TREASURY	20 007 766,00	15 005 826,00	16 476 905,00	<b>82,35%</b>
Vote 3 - CORPORATE SERVICES	24 668 702,00	18 501 624,00	15 050 393,00	<b>61,01%</b>
Vote 4 - TECHNICAL SERVICES	61 722 746,00	46 292 184,00	48 048 872,00	<b>77,85%</b>
<b>Total Expenditure by Vote</b>	<b>117 836 823,00</b>	<b>88 377 840,00</b>	<b>88 098 309,00</b>	<b>75%</b>

The budget for Corporate Services is R 24.668 million of which R 15.050 million has been expended representing 61,01% of the budget amount.

The budget for Budget and Treasury is R 20.007 million of which R 16.476 million has been expended representing 82,35% of the budget amount.

The budget for Executive and Council is R 11.437 million of which R 8.522 million has been expended representing 74,51% of the budget amount.

**2.3.2.4 Capital Expenditure (Figure 3):**

There was capital spending of R 642 300 for the financial year to date, representing a capital spending percentage of 16% at the end of March 2024. The total capital budget is R 3.970 million. The figure below reflects the monthly trend of the actual and budgeted capital figures.

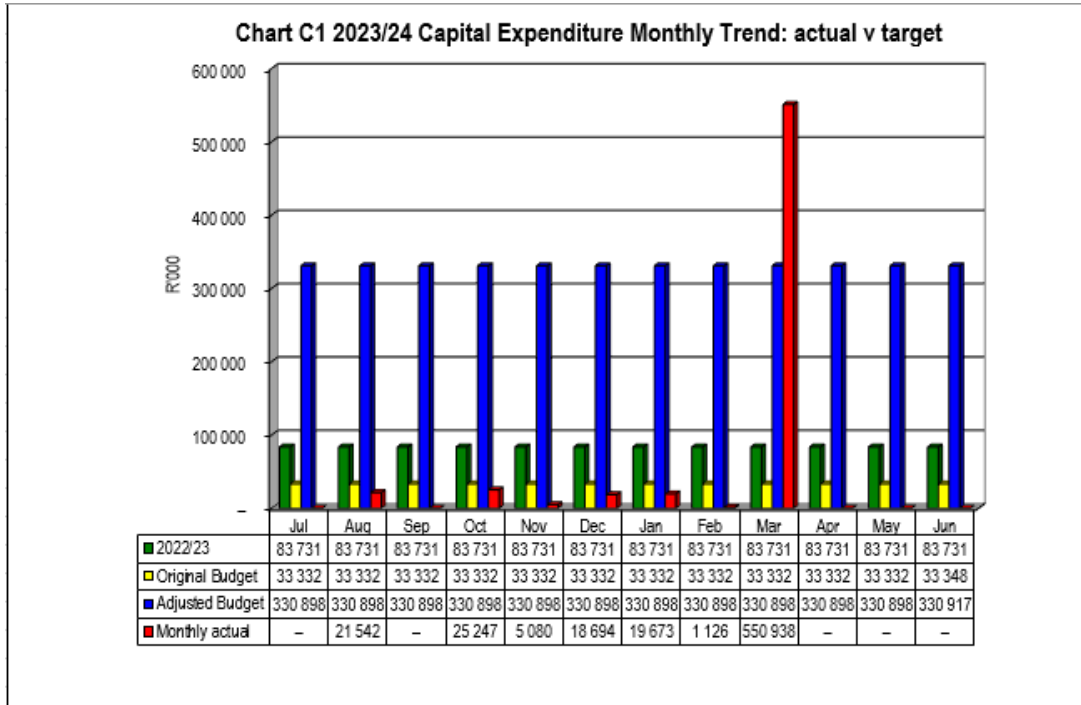


Figure 3 – Breakdown Capital Expenditure by month

**2.3.3 Cash Flow:**

The balance after commitments against the cash and cash equivalents at the end of March 2024 amounts to R 17 407 809,93

**DC5 - CENTRAL KAROO DISTRICT MUNICIPALITY**

Commitments against Cash and Cash Equivalents		March 2024
Item		Amount
Cash in Bank		14 466 869,01
Call investment deposits		10 146 723,34
<b>Total Cash and Cash equivalents</b>		<b>24 613 592,35</b>
<b>Total commitments against cash</b>		<b>7 205 782,42</b>
Unspent Conditional Grants		5 805 413,64
Creditors		1 400 368,78
		<b>17 407 809,93</b>

## 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 - M09 March

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
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-
Investment revenue	1 298	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational	1 298	1 148	1 798	96	1 279	1 348	(69)	-5%	1 798
Other own revenue	110 861	113 733	117 652	17 408	89 799	88 239	1 560	2%	-
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>113 458</b>	<b>114 881</b>	<b>119 449</b>	<b>17 505</b>	<b>91 078</b>	<b>89 587</b>	<b>1 491</b>	<b>2%</b>	<b>119 449</b>
Employee costs	62 400	60 704	61 201	5 511	49 887	45 901	3 986		61 201
Remuneration of Councillors	4 829	5 308	4 859	409	3 712	3 644	68		4 859
Depreciation and amortisation	939	734	734	-	-	550	(550)		734
Interest	834	0	-	-	-	-	-		-
Inventory consumed and bulk purchases	12 599	19 624	17 987	1 358	12 097	13 490	(1 393)		17 987
Transfers and subsidies	1 533	231	409	128	215	307	(92)	-30%	409
Other expenditure	34 569	27 848	32 647	2 364	22 187	24 485	(2 298)	-9%	32 647
<b>Total Expenditure</b>	<b>117 703</b>	<b>114 451</b>	<b>117 837</b>	<b>9 769</b>	<b>88 098</b>	<b>88 378</b>	<b>(280)</b>	<b>-0%</b>	<b>117 837</b>
<b>Surplus/(Deficit)</b>	<b>(4 245)</b>	<b>430</b>	<b>1 612</b>	<b>7 735</b>	<b>2 980</b>	<b>1 209</b>	<b>1 771</b>	<b>146%</b>	<b>1 612</b>
Transfers and subsidies - capital (monetary)	-	-	2 400	-	-	1 800	###	-100%	2 400
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-		-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>(4 245)</b>	<b>430</b>	<b>4 012</b>	<b>7 735</b>	<b>2 980</b>	<b>3 009</b>	<b>(29)</b>	<b>-1%</b>	<b>4 012</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-		-
<b>Surplus/ (Deficit) for the year</b>	<b>(4 245)</b>	<b>430</b>	<b>4 012</b>	<b>7 735</b>	<b>2 980</b>	<b>3 009</b>	<b>(29)</b>	<b>-1%</b>	<b>4 012</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>1 005</b>	<b>400</b>	<b>3 971</b>	<b>551</b>	<b>642</b>	<b>2 978</b>	<b>(2 336)</b>	<b>-78%</b>	<b>3 971</b>
Capital transfers recognised	837	150	3 502	551	589	2 627	(2 037)	-78%	3 502
Borrowing	-	-	-	-	-	-	-		-
Internally generated funds	168	250	468	-	53	351	(298)	-85%	468
<b>Total sources of capital funds</b>	<b>1 005</b>	<b>400</b>	<b>3 971</b>	<b>551</b>	<b>642</b>	<b>2 978</b>	<b>(2 336)</b>	<b>-78%</b>	<b>3 971</b>
<b>Financial position</b>									
Total current assets	19 336	24 003	19 673		31 696				19 673
Total non current assets	14 462	18 285	17 699		15 099				17 699
Total current liabilities	9 407	6 815	8 613		19 427				8 613
Total non current liabilities	13 173	14 921	13 528		13 170				13 528
Community wealth/Equity	11 118	16 779	19 143		14 098				19 143
<b>Cash flows</b>									
Net cash from (used) operating	(4 778)	1 523	3 992	11 825	17 248	2 994	(14 255)	-476%	3 992
Net cash from (used) investing	6 817	(400)	(4 799)	-	6 427	1 930	(4 497)	-233%	(4 799)
Net cash from (used) financing	-	-	-	5 511	49 887	-	(49 887)	#DIV/0!	-
<b>Cash/cash equivalents at the month/year end</b>	<b>14 968</b>	<b>10 948</b>	<b>10 501</b>	<b>-</b>	<b>84 871</b>	<b>16 233</b>	<b>(68 638)</b>	<b>-423%</b>	<b>10 501</b>
<b>Debtors &amp; creditors analysis</b>	<b>0-30 Days</b>	<b>31-60 Days</b>	<b>61-90 Days</b>	<b>91-120 Days</b>	<b>121-150 Dys</b>	<b>151-180 Dys</b>	<b>181 Dys-1 Yr</b>	<b>Over 1Yr</b>	<b>Total</b>
<b>Debtors Age Analysis</b>									
Total By Income Source	54	156	-	-	3	-	-	181	395
<b>Debtors Age Analysis</b>									
Total Creditors	1 315	80	6	0	0	0	0	-	1 400

**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 C1 Monthly Budget Statement Summary - M09 March

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
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-
Investment revenue	1 298	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational	1 298	1 148	1 798	96	1 279	1 348	(69)	-5%	1 798
Other own revenue	110 861	113 733	117 652	17 408	89 799	88 239	1 560	2%	-
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>113 458</b>	<b>114 881</b>	<b>119 449</b>	<b>17 505</b>	<b>91 078</b>	<b>89 587</b>	<b>1 491</b>	<b>2%</b>	<b>119 449</b>
Employee costs	62 400	60 704	61 201	5 511	49 887	45 901	3 986		61 201
Remuneration of Councillors	4 829	5 308	4 859	409	3 712	3 644	68		4 859
Depreciation and amortisation	939	734	734	-	-	550	(550)		734
Interest	834	0	-	-	-	-	-		-
Inventory consumed and bulk purchases	12 599	19 624	17 987	1 358	12 097	13 490	(1 393)		17 987
Transfers and subsidies	1 533	231	409	128	215	307	(92)	-30%	409
Other expenditure	34 569	27 848	32 647	2 364	22 187	24 485	(2 298)	-9%	32 647
<b>Total Expenditure</b>	<b>117 703</b>	<b>114 451</b>	<b>117 837</b>	<b>9 769</b>	<b>88 098</b>	<b>88 378</b>	<b>(280)</b>	<b>-0%</b>	<b>117 837</b>
<b>Surplus/(Deficit)</b>	<b>(4 245)</b>	<b>430</b>	<b>1 612</b>	<b>7 735</b>	<b>2 980</b>	<b>1 209</b>	<b>1 771</b>	<b>146%</b>	<b>1 612</b>
Transfers and subsidies - capital (monetary)	-	-	2 400	-	-	1 800	###	-100%	2 400
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-		-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>(4 245)</b>	<b>430</b>	<b>4 012</b>	<b>7 735</b>	<b>2 980</b>	<b>3 009</b>	<b>(29)</b>	<b>-1%</b>	<b>4 012</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-		-
<b>Surplus/ (Deficit) for the year</b>	<b>(4 245)</b>	<b>430</b>	<b>4 012</b>	<b>7 735</b>	<b>2 980</b>	<b>3 009</b>	<b>(29)</b>	<b>-1%</b>	<b>4 012</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>1 005</b>	<b>400</b>	<b>3 971</b>	<b>551</b>	<b>642</b>	<b>2 978</b>	<b>(2 336)</b>	<b>-78%</b>	<b>3 971</b>
Capital transfers recognised	837	150	3 502	551	589	2 627	(2 037)	-78%	3 502
Borrowing	-	-	-	-	-	-	-		-
Internally generated funds	168	250	468	-	53	351	(298)	-85%	468
<b>Total sources of capital funds</b>	<b>1 005</b>	<b>400</b>	<b>3 971</b>	<b>551</b>	<b>642</b>	<b>2 978</b>	<b>(2 336)</b>	<b>-78%</b>	<b>3 971</b>
<b>Financial position</b>									
Total current assets	19 336	24 003	19 673		31 696				19 673
Total non current assets	14 462	18 285	17 699		15 099				17 699
Total current liabilities	9 407	6 815	8 613		19 427				8 613
Total non current liabilities	13 173	14 921	13 528		13 170				13 528
Community wealth/Equity	11 118	16 779	19 143		14 098				19 143
<b>Cash flows</b>									
Net cash from (used) operating	(4 778)	1 523	3 992	11 825	17 248	2 994	(14 255)	-476%	3 992
Net cash from (used) investing	6 817	(400)	(4 799)	-	6 427	1 930	(4 497)	-233%	(4 799)
Net cash from (used) financing	-	-	-	5 511	49 887	-	(49 887)	#DIV/0!	-
<b>Cash/cash equivalents at the month/year end</b>	<b>14 968</b>	<b>10 948</b>	<b>10 501</b>	<b>-</b>	<b>84 871</b>	<b>16 233</b>	<b>(68 638)</b>	<b>-423%</b>	<b>10 501</b>
<b>Debtors &amp; creditors analysis</b>	<b>0-30 Days</b>	<b>31-60 Days</b>	<b>61-90 Days</b>	<b>91-120 Days</b>	<b>121-150 Dys</b>	<b>151-180 Dys</b>	<b>181 Dys-1 Yr</b>	<b>Over 1Yr</b>	<b>Total</b>
<b>Debtors Age Analysis</b>									
Total By Income Source	54	156	-	-	3	-	-	181	395
<b>Creditors Age Analysis</b>									
Total Creditors	1 315	80	6	0	0	0	0	-	1 400

### 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) - M09 March

Vote Description	Ref	Budget Year 2023/24								
		2022/23 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>Revenue by Vote</b>	1									
Vote 1 - Executive and Council		44 390	49 054	48 917	9 914	41 073	36 688	4 385	12,0%	48 917
Vote 2 - Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 3 - Finance		2 557	1 053	2 648	19	134	1 986	(1 852)	-93,3%	2 648
Vote 4 - Corporate Services		5 982	2 394	8 065	114	1 574	6 048	(4 474)	-74,0%	8 065
Vote 5 - Technical Services		60 529	62 380	62 220	7 457	48 297	46 665	1 632	3,5%	62 220
Vote 6 - COMMUNITY & SOCIAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>	2	<b>113 458</b>	<b>114 881</b>	<b>121 849</b>	<b>17 505</b>	<b>91 078</b>	<b>91 387</b>	<b>(309)</b>	<b>-0,3%</b>	<b>121 849</b>
<b>Expenditure by Vote</b>	1									
Vote 1 - Executive and Council		10 028	12 531	11 438	1 272	8 522	8 578	(56)	-0,7%	11 438
Vote 2 - Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 3 - Finance		21 599	16 435	20 008	1 439	16 477	15 006	1 471	9,8%	20 008
Vote 4 - Corporate Services		24 735	23 105	24 669	1 964	15 050	18 502	(3 451)	-18,7%	24 669
Vote 5 - Technical Services		61 342	62 380	61 723	5 094	48 049	46 292	1 757	3,8%	61 723
Vote 6 - COMMUNITY & SOCIAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>	2	<b>117 703</b>	<b>114 451</b>	<b>117 837</b>	<b>9 769</b>	<b>88 098</b>	<b>88 378</b>	<b>(280)</b>	<b>-0,3%</b>	<b>117 837</b>
<b>Surplus/ (Deficit) for the year</b>	2	<b>(4 245)</b>	<b>430</b>	<b>4 012</b>	<b>7 735</b>	<b>2 980</b>	<b>3 009</b>	<b>(29)</b>	<b>-1,0%</b>	<b>4 012</b>

**Table C3C: Monthly Budget Statement – Financial:**

Choose name from list - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - A - M09 March

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
<b>Revenue by Vote</b>	1									
Vote 1 - Executive and Council		44 390	49 054	48 917	9 914	41 073	36 688	4 385	12%	48 917
1.1 - [Name of sub-vote]								-		
Vote 2 - Municipal Manager		-	-	-	-	-	-	-		-
2.1 - [Name of sub-vote]								-		
Vote 3 - Finance		2 557	1 053	2 648	19	134	1 986	(1 852)	-93%	2 648
3.1 - [Name of sub-vote]								-		
Vote 4 - Corporate Services		5 982	2 394	8 065	114	1 574	6 048	(4 474)	-74%	8 065
4.1 - [Name of sub-vote]								-		
Vote 5 - Technical Services		60 529	62 380	62 220	7 457	48 297	46 665	1 632	3%	62 220
5.1 - [Name of sub-vote]								-		
<b>Total Revenue by Vote</b>	2	113 458	114 881	121 849	17 505	91 078	91 387	(309)	0%	121 849
<b>Expenditure by Vote</b>	1									
Vote 1 - Executive and Council		10 028	12 531	11 438	1 272	8 522	8 578	(56)	-1%	11 438
1.1 - [Name of sub-vote]								-		
Vote 2 - Municipal Manager		-	-	-	-	-	-	-		-
2.1 - [Name of sub-vote]								-		
Vote 3 - Finance		21 599	16 435	20 008	1 439	16 477	15 006	1 471	10%	20 008
3.1 - [Name of sub-vote]								-		
Vote 4 - Corporate Services		24 735	23 105	24 669	1 964	15 050	18 502	(3 451)	-19%	24 669
4.1 - [Name of sub-vote]								-		
Vote 5 - Technical Services		61 342	62 380	61 723	5 094	48 049	46 292	1 757	4%	61 723
5.1 - [Name of sub-vote]								-		
<b>Total Expenditure by Vote</b>	2	117 703	114 451	117 837	9 769	88 098	88 378	(280)	(0)	117 837
<b>Surplus/ (Deficit) for the year</b>	2	(4 245)	430	4 012	7 735	2 980	3 009	(29)	(0)	4 012

**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) - M09 March

Description	Ref	Budget Year 2023/24								
		2022/23 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>Revenue</b>										
<b>Exchange Revenue</b>										
Service charges - Electricity		-	-	-	-	-	-	-	-	-
Service charges - Water		-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management		-	-	-	-	-	-	-	-	-
Service charges - Waste management		-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services		44	154	204	11	68	153	(85)	-55%	204
Agency services		5 493	6 666	6 666	483	4 347	5 000	(652)	-13%	6 666
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		-	-	-	-	-	-	-	-	-
Interest from Current and Non Current Assets		1 298	1 148	1 798	96	1 279	1 348	-	-	1 798
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		96	55	55	3	44	41	3	8%	55
Licence and permits		47	19	54	5	36	41	(4)	-11%	54
Operational Revenue		60 681	62 441	62 291	7 460	48 327	46 718	1 609	3%	62 291
<b>Non-Exchange Revenue</b>										
Property rates		-	-	-	-	-	-	-	-	-
Surcharges and Taxes		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	-	-	-	-	-	-	-	-
Licence and permits		-	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational		42 994	44 398	48 382	9 446	36 976	36 286	689	-	48 382
Interest		-	-	-	-	-	-	-	-	-
Fuel Levy		-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		1	-	-	-	-	-	-	-	-
Other Gains		2 804	(0)	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>113 458</b>	<b>114 881</b>	<b>119 449</b>	<b>17 505</b>	<b>91 078</b>	<b>89 587</b>	<b>1 491</b>	<b>2%</b>	<b>119 449</b>
<b>Expenditure By Type</b>										
Employee related costs		62 400	60 704	61 201	5 511	49 887	45 901	3 986	9%	61 201
Remuneration of councillors		4 829	5 308	4 859	409	3 712	3 644	68	2%	4 859
Bulk purchases - electricity		-	-	-	-	-	-	-	-	-
Inventory consumed		12 599	19 624	17 987	1 358	12 097	13 490	(1 393)	-	17 987
Debt impairment		-	-	-	-	-	-	-	-	-
Depreciation and amortisation		939	734	734	-	-	550	(550)	-100%	734
Interest		834	0	-	-	-	-	-	-	-
Contracted services		9 491	6 576	9 711	832	6 524	7 283	(759)	-10%	9 711
Transfers and subsidies		1 533	231	409	128	215	307	(92)	-30%	409
Irrecoverable debts written off		90	-	-	-	-	-	-	-	-
Operational costs		22 817	21 272	22 936	1 533	15 663	17 202	(1 539)	-9%	22 936
Losses on Disposal of Assets		1 936	-	-	-	-	-	-	-	-
Other Losses		234	0	-	-	0	-	0	-	-
<b>Total Expenditure</b>		<b>117 703</b>	<b>114 451</b>	<b>117 837</b>	<b>9 769</b>	<b>88 098</b>	<b>88 378</b>	<b>(280)</b>	<b>0%</b>	<b>117 837</b>
<b>Surplus/(Deficit)</b>		<b>(4 245)</b>	<b>430</b>	<b>1 612</b>	<b>7 735</b>	<b>2 980</b>	<b>1 209</b>	<b>1 771</b>	<b>0</b>	<b>1 612</b>
Transfers and subsidies - capital (monetary allocations)		-	-	2 400	-	-	1 800	(1 800)	(0)	2 400
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>(4 245)</b>	<b>430</b>	<b>4 012</b>	<b>7 735</b>	<b>2 980</b>	<b>3 009</b>			<b>4 012</b>
Income Tax		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>		<b>(4 245)</b>	<b>430</b>	<b>4 012</b>	<b>7 735</b>	<b>2 980</b>	<b>3 009</b>			<b>4 012</b>
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>		<b>(4 245)</b>	<b>430</b>	<b>4 012</b>	<b>7 735</b>	<b>2 980</b>	<b>3 009</b>			<b>4 012</b>
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>		<b>(4 245)</b>	<b>430</b>	<b>4 012</b>	<b>7 735</b>	<b>2 980</b>	<b>3 009</b>			<b>4 012</b>

**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) - M09 March

Vote Description	Ref	Budget Year 2023/24								
		2022/23 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>Multi-Year expenditure appropriation</b>	2									
Vote 1 - Executive and Council		-	100	15	-	8	11	(3)	-26%	15
Vote 2 - Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 3 - Finance		85	25	304	-	-	228	(228)	-100%	304
Vote 4 - Corporate Services		-	25	639	551	552	479	73	15%	639
Vote 5 - Technical Services		-	-	-	-	-	-	-	-	-
Vote 6 - COMMUNITY & SOCIAL SERVICES		-	-	-	-	-	-	-	-	-
<b>Total Capital Multi-year expenditure</b>	4,7	<b>85</b>	<b>150</b>	<b>959</b>	<b>551</b>	<b>561</b>	<b>719</b>	<b>(158)</b>	<b>-22%</b>	<b>959</b>
<b>Single Year expenditure appropriation</b>	2									
Vote 1 - Executive and Council		130	-	-	-	-	-	-	-	-
Vote 2 - Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 3 - Finance		31	25	272	-	22	204	(182)	-89%	272
Vote 4 - Corporate Services		759	225	2 740	-	60	2 055	(1 995)	-97%	2 740
Vote 5 - Technical Services		-	-	-	-	-	-	-	-	-
<b>Total Capital single-year expenditure</b>	4	<b>920</b>	<b>250</b>	<b>3 012</b>	<b>-</b>	<b>82</b>	<b>2 259</b>	<b>(2 177)</b>	<b>-96%</b>	<b>3 012</b>
<b>Total Capital Expenditure</b>		<b>1 005</b>	<b>400</b>	<b>3 971</b>	<b>551</b>	<b>642</b>	<b>2 978</b>	<b>(2 336)</b>	<b>-78%</b>	<b>3 971</b>
<b>Capital Expenditure - Functional Classification</b>										
<b>Governance and administration</b>		<b>262</b>	<b>150</b>	<b>344</b>	<b>-</b>	<b>30</b>	<b>258</b>	<b>(228)</b>	<b>-88%</b>	<b>344</b>
Executive and council		130	100	15	-	8	11	(3)	-26%	15
Finance and administration		132	50	329	-	22	247	(225)	-91%	329
Internal audit		-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		<b>729</b>	<b>165</b>	<b>2 643</b>	<b>-</b>	<b>60</b>	<b>1 982</b>	<b>(1 922)</b>	<b>-97%</b>	<b>2 643</b>
Community and social services		-	-	2 522	-	-	1 891	(1 891)	-100%	2 522
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		729	165	121	-	60	91	(31)	-34%	121
<b>Economic and environmental services</b>		<b>14</b>	<b>85</b>	<b>984</b>	<b>551</b>	<b>552</b>	<b>738</b>	<b>(185)</b>	<b>-25%</b>	<b>984</b>
Planning and development		14	85	984	551	552	738	(185)	-25%	984
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
<b>Other</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Capital Expenditure - Functional Classification</b>	3	<b>1 005</b>	<b>400</b>	<b>3 971</b>	<b>551</b>	<b>642</b>	<b>2 978</b>	<b>(2 336)</b>	<b>-78%</b>	<b>3 971</b>
<b>Funded by:</b>										
National Government		707	150	676	551	589	507	82	16%	676
Provincial Government		130	-	2 826	-	-	2 120	(2 120)	-100%	2 826
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>		<b>837</b>	<b>150</b>	<b>3 502</b>	<b>551</b>	<b>589</b>	<b>2 627</b>	<b>(2 037)</b>	<b>-78%</b>	<b>3 502</b>
<b>Borrowing</b>	6	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Internally generated funds</b>		<b>168</b>	<b>250</b>	<b>468</b>	<b>-</b>	<b>53</b>	<b>351</b>	<b>(298)</b>	<b>-85%</b>	<b>468</b>
<b>Total Capital Funding</b>		<b>1 005</b>	<b>400</b>	<b>3 971</b>	<b>551</b>	<b>642</b>	<b>2 978</b>	<b>(2 336)</b>	<b>-78%</b>	<b>3 971</b>



**2.4.1.6 Table C6: Monthly Budget Statement - Financial Position:**

Choose name from list - Table C6 Monthly Budget Statement - Financial Position - M09 March

Description	Ref	2022/23	Budget Year 2023/24			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>R thousands</b>	1					
<b>ASSETS</b>						
<b>Current assets</b>						
Cash and cash equivalents		11 309	10 948	11 330	24 447	11 330
Trade and other receivables from exchange transactions		662	9 883	678	423	678
Receivables from non-exchange transactions		-	-	-	-	-
Current portion of non-current receivables		531	501	531	531	531
Inventory		1 557	1 539	1 557	1 755	1 557
VAT		850	723	850	224	850
Other current assets		4 427	410	4 727	4 316	4 727
<b>Total current assets</b>		<b>19 336</b>	<b>24 003</b>	<b>19 673</b>	<b>31 696</b>	<b>19 673</b>
<b>Non current assets</b>						
Investments		-	-	-	-	-
Investment property		-	-	-	-	-
Property, plant and equipment		7 856	10 865	11 093	8 493	11 093
Biological assets		-	-	-	-	-
Living and non-living resources		-	-	-	-	-
Heritage assets		-	-	-	-	-
Intangible assets		62	47	62	62	62
Trade and other receivables from exchange transactions		-	-	-	-	-
Non-current receivables from non-exchange transactions		6 544	7 372	6 544	6 544	6 544
Other non-current assets		-	-	-	-	-
<b>Total non current assets</b>		<b>14 462</b>	<b>18 285</b>	<b>17 699</b>	<b>15 099</b>	<b>17 699</b>
<b>TOTAL ASSETS</b>		<b>33 798</b>	<b>42 288</b>	<b>37 372</b>	<b>46 795</b>	<b>37 372</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft		-	-	-	-	-
Financial liabilities		-	-	-	-	-
Consumer deposits		2	-	2	2	2
Trade and other payables from exchange transactions		1 241	997	1 241	1 323	1 241
Trade and other payables from non-exchange transactions		3 505	767	2 446	13 781	2 446
Provision		4 421	4 600	4 686	3 972	4 686
VAT		(570)	(477)	(570)	(509)	(570)
Other current liabilities		809	928	809	858	809
<b>Total current liabilities</b>		<b>9 407</b>	<b>6 815</b>	<b>8 613</b>	<b>19 427</b>	<b>8 613</b>
<b>Non current liabilities</b>						
Financial liabilities		-	100	-	-	-
Provision		2 279	-	2 279	2 276	2 279
Long term portion of trade payables		-	-	-	-	-
Other non-current liabilities		10 894	14 821	11 249	10 894	11 249
<b>Total non current liabilities</b>		<b>13 173</b>	<b>14 921</b>	<b>13 528</b>	<b>13 170</b>	<b>13 528</b>
<b>TOTAL LIABILITIES</b>		<b>22 580</b>	<b>21 736</b>	<b>22 141</b>	<b>32 597</b>	<b>22 141</b>
<b>NET ASSETS</b>	2	<b>11 218</b>	<b>20 553</b>	<b>15 230</b>	<b>14 198</b>	<b>15 230</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated surplus/(deficit)		11 118	16 779	19 143	14 098	19 143
Reserves and funds		-	-	-	-	-
Other		-	-	-	-	-
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	<b>11 118</b>	<b>16 779</b>	<b>19 143</b>	<b>14 098</b>	<b>19 143</b>

**2.4.1.7 Table C7: Monthly Budget Statement - Cash Flow:**

Choose name from list - Table C7 Monthly Budget Statement - Cash Flow - M09 March

Description	Ref	Budget Year 2023/24								
		2022/23 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>										
<b>Receipts</b>										
Property rates		-	-	-	-	-	-	-	-	-
Service charges		-	-	-	-	-	-	-	-	-
Other revenue		68 256	69 318	69 253	8 229	54 397	51 940	2 457	5%	69 253
Transfers and Subsidies - Operational		44 737	44 398	47 023	10 428	44 623	35 267	9 355	27%	47 023
Transfers and Subsidies - Capital		350	-	2 400	2 400	2 400	1 800	600	33%	2 400
Interest		-	1 148	1 798	-	-	1 348	(1 348)	-100%	1 798
Dividends		-	-	-	-	-	-	-	-	-
<b>Payments</b>										
Suppliers and employees		(118 122)	(113 110)	(116 074)	(9 233)	(84 171)	(87 055)	(2 884)	3%	(116 074)
Interest		-	-	-	-	-	-	-	-	-
Transfers and Subsidies		-	(231)	(409)	-	-	(307)	(307)	100%	(409)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>(4 778)</b>	<b>1 523</b>	<b>3 992</b>	<b>11 825</b>	<b>17 248</b>	<b>2 994</b>	<b>(14 255)</b>	<b>-476%</b>	<b>3 992</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables		6 544	-	(829)	-	6 544	4 908	1 636	33%	(829)
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-
<b>Payments</b>										
Capital assets		273	(400)	(3 971)	-	(117)	(2 978)	(2 861)	96%	(3 971)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>6 817</b>	<b>(400)</b>	<b>(4 799)</b>	<b>-</b>	<b>6 427</b>	<b>1 930</b>	<b>(4 497)</b>	<b>-233%</b>	<b>(4 799)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
<b>Receipts</b>										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	-	-	5 511	49 887	-	49 887	#DIV/0!	-
<b>Payments</b>										
Repayment of borrowing		-	-	-	-	-	-	-	-	-
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>5 511</b>	<b>49 887</b>	<b>-</b>	<b>(49 887)</b>	<b>#DIV/0!</b>	<b>-</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>2 039</b>	<b>1 123</b>	<b>(808)</b>	<b>17 336</b>	<b>73 562</b>	<b>4 924</b>			<b>(808)</b>
Cash/cash equivalents at beginning:		12 929	9 825	11 309		11 309	11 309			11 309
Cash/cash equivalents at month/year end:		14 968	10 948	10 501		84 871	16 233			10 501

## 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 - M09 March

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	Total over 90 days			
<b>R thousands</b>														
<b>Debtors Age Analysis By Income Source</b>														
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	54	156	-	-	3	-	-	-	181	395	185	-	-
<b>Total By Income Source</b>	<b>2000</b>	<b>54</b>	<b>156</b>	<b>-</b>	<b>-</b>	<b>3</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>181</b>	<b>395</b>	<b>185</b>	<b>-</b>	<b>-</b>
<b>2022/23 - totals only</b>		<b>98428</b>	<b>4174</b>	<b>3630</b>	<b>5929</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>696308</b>	<b>808</b>	<b>702</b>	<b>0</b>	<b>0</b>	
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	2200	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	2300	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	2400	29	-	-	-	-	-	-	-	172	202	172	-	-
Other	2500	25	156	-	-	3	-	-	-	9	193	12	-	-
<b>Total By Customer Group</b>	<b>2600</b>	<b>54</b>	<b>156</b>	<b>-</b>	<b>-</b>	<b>3</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>181</b>	<b>395</b>	<b>185</b>	<b>-</b>	<b>-</b>

#### 3.1.2 Supporting Table SC4:

Choose name from list - Supporting Table SC4 Monthly Budget Statement - aged creditors - M09 March

Description	NT Code	Budget Year 2023/24									Total	Prior year totals for chart (same period)	
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year				
<b>R thousands</b>													
<b>Creditors Age Analysis By Customer Type</b>													
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-	-	-	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-	-	1
Trade Creditors	0700	1 315	80	6	0	0	0	0	0	-	1 400	1 811	-
Auditor General	0800	-	-	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Type</b>	<b>1000</b>	<b>1 315</b>	<b>80</b>	<b>6</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>1 400</b>	<b>1 811</b>	<b>-</b>

## 3.2 SECTION 6 – GRANT RECEIPTS:

### 3.2.1 Supporting Table SC6 – Grant Receipts:

CENTRAL KAROO MTREF ALLOCATIONS: MARCH 2023/24								
	Opening Balance R thousands	Received R thousands	Expenditure R thousands	VAT transferred to Revenue	Repayments R thousands	Closing Balance R thousands	Unspent Grant R thousands	Unpaid Grant R thousands
<b>C DC5 Central Karoo</b>								
<b>Direct transfers</b>								
Equitable share and related	-	-	-	-	-	-	-	-
<b>Infrastructure</b>	<b>2 572</b>	<b>-</b>	<b>(895)</b>	<b>(110)</b>	<b>-</b>	<b>1 567</b>	<b>1 567</b>	<b>-</b>
Rural roads assets management systems grant	2 572	-	(895)	(110)	-	1 567	1 567	-
<b>Capacity building and other current transfers</b>	<b>2 046</b>	<b>-</b>	<b>(304)</b>	<b>-</b>	<b>-</b>	<b>1 167</b>	<b>1 167</b>	<b>-</b>
Local government financial management grant	561	-	(44)	-	-	517	517	-
Expanded public works programme integrated grant for municipalities	910	-	(260)	-	-	650	650	-
<b>Sub total direct transfers</b>	<b>5 464</b>	<b>-</b>	<b>(1 199)</b>	<b>(110)</b>	<b>-</b>	<b>2 734</b>	<b>2 734</b>	<b>-</b>
<b>Total: Transfers from National Treasury</b>	<b>3 207</b>	<b>-</b>	<b>(1 199)</b>	<b>(110)</b>	<b>-</b>	<b>2 734</b>	<b>2 734</b>	<b>-</b>
<b>Transfers for Provincial Departments</b>								
<b>Municipal Allocations from Provincial Department</b>								
<b>Provincial Treasury</b>	<b>787</b>	<b>-</b>	<b>(127)</b>	<b>-</b>	<b>-</b>	<b>660</b>	<b>660</b>	<b>-</b>
Western Cape Financial Management Support Grant	-	-	-	-	-	-	-	-
Western Cape Financial Management Capability Building Grant	700	-	(127)	-	-	573	573	-
Western Cape Financial Management Capacity Building Grant	87	-	-	-	-	87	87	-
<b>Community Safety</b>	<b>104</b>	<b>-</b>	<b>(53)</b>	<b>-</b>	<b>-</b>	<b>107</b>	<b>107</b>	<b>-</b>
Safety initiative implementation - Whole of Society Approach (WOSA)	160	-	(53)	-	-	107	107	-
<b>Local Government</b>	<b>1 755</b>	<b>100</b>	<b>(57)</b>	<b>-</b>	<b>-</b>	<b>1 798</b>	<b>1 798</b>	<b>-</b>
Local Government Internship Grant	18	-	-	-	-	18	18	-
Joint District and Metro Approach Grant	987	-	(57)	-	-	930	930	-
Local Government Public Employment Support Grant	200	-	-	-	-	200	200	-
Local Government Emergency Load-shedding Relief Grant	350	-	-	-	-	350	350	-
Fire Service Capacity Building Grant	-	-	-	-	-	-	-	-
Municipal Service Delivers and Capacity Building Grant	200	100	-	-	-	300	300	-
<b>Total: Transfers from Provincial Departments</b>	<b>2 683</b>	<b>100</b>	<b>(237)</b>	<b>-</b>	<b>-</b>	<b>2 565</b>	<b>2 565</b>	<b>-</b>
<b>Transfers for Other Grant Providers</b>								
<b>Municipal Allocations from other grant providers</b>								
<i>of which</i>								
<b>Other Grant Providers</b>	<b>456</b>	<b>18</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>456</b>	<b>507</b>	<b>(51)</b>
The Chemical industries Education and Training Authority	(51)	-	-	-	-	(51)	-	(51)
Nedbank Winter Outreach	30	-	-	-	-	30	30	-
Local Government Sector and Training Authority (Africa Creek)	202	-	-	-	-	202	202	-
Local Government Sector and Training Authority (LGLDP - L800701031)	-	18	-	-	-	-	-	-
Local Government Sector and Training Authority (LGLDP - 202331655 & 20233368)	38	-	-	-	-	38	38	-
Local Government Sector and Training Authority (LGLDP - 20239677)	149	-	-	-	-	149	149	-
Local Government Sector and Training Authority (LGLDP - 20216264)	87	-	-	-	-	87	87	-
<b>Total: Transfers from Other grant providers</b>	<b>456</b>	<b>18</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>456</b>	<b>507</b>	<b>(51)</b>
<b>TOTAL GRANT ALLOCATIONS FROM PROVINCIAL, NATIONAL AND OTHER</b>	<b>8 603</b>	<b>118</b>	<b>(1 436)</b>	<b>(110)</b>	<b>-</b>	<b>5 755</b>	<b>5 805</b>	<b>(51)</b>

**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 - M09 March

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
<b>R thousands</b>									
<b>Monthly expenditure performance trend</b>									
July	84	33	331	-		331	-		
August	84	33	331	22	22	662	640	96,7%	5%
September	84	33	331	-		993	-		
October	84	33	331	25	25	1 324	1 298	98,1%	6%
November	84	33	331	5	30	1 654	1 624	98,2%	8%
December	84	33	331	19	49	1 985	1 936	97,5%	12%
January	84	33	331	20	69	2 316	2 248	97,0%	17%
February	84	33	331	1	70	2 647	2 577	97,4%	17%
March	84	33	331	551	621	2 978	2 357	79,2%	155%
April	84	33	331	-		3 309	-		
May	84	33	331	-		3 640	-		
June	84	33	331	-		3 971	-		
<b>Total Capital expenditure</b>	<b>1 005</b>	<b>400</b>	<b>3 971</b>	<b>642</b>					

**QUALITY CERTIFICATE**

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

(mark as appropriate)

- The monthly budget statements
- 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 March 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 G. Nkungwana  
Municipal Manager

**Signature** 

**Date:** 14 April 2024

# NON-FINANCIAL PERFORMANCE REPORTING – QUARTER 3 (01 JANUARY – 31 MARCH 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 third (3<sup>rd</sup>) Quarter (01 January – 31 March 2024) 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 third (3<sup>rd</sup>) Quarter (01 January – March 2024) 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 2023/2024 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

- The Municipality utilises an electronic web-based system that is monthly updated with actual performance.
- The system closes every month between the 10<sup>th</sup> and the 15<sup>th</sup> 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.
- 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.
- 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 (PDE) for auditing purposes.
- In terms of Section 46(l) (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 THIRD (3<sup>RD</sup>) QUARTER (01 JANUARY – 31 MARCH 2024)

- The Top Layer SDBIP contains performance indicators per Strategic Objective and comments with corrective measures with regard to targets not achieved.
- Overall performance (dashboard) per National Key Performance Area and municipal Strategic Objectives will be provided for in Section 5 of this report.
- A detailed analysis of actual performance for the third (3<sup>rd</sup>) Quarter (01 January – 31 March 2024) 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 January – 31 March 2024*

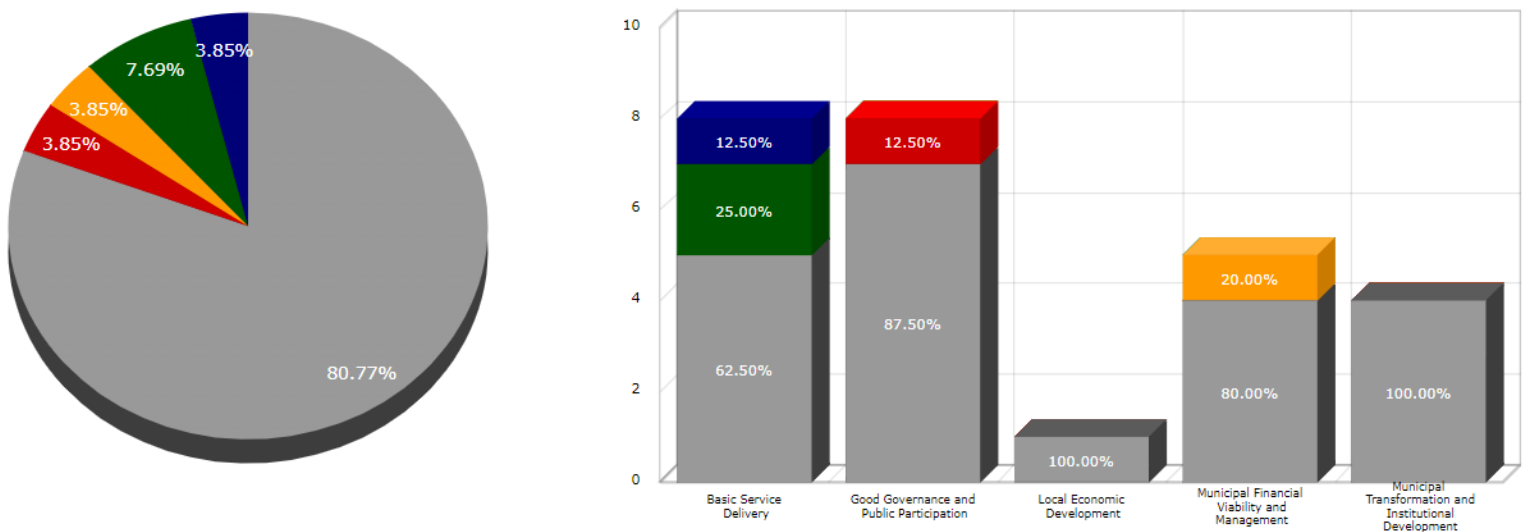


Figure 1: Graphs: Overall Performance on National KPA's



	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	21 (80.77%)	5 (62.50%)	7 (87.50%)	1 (100.00%)	4 (80.00%)	4 (100.00%)	-
■ Not Met	1 (3.85%)	-	1 (12.50%)	-	-	-	-
■ Almost Met	1 (3.85%)	-	-	-	1 (20.00%)	-	-
■ Met	-	-	-	-	-	-	-
■ Well Met	2 (7.69%)	2 (25.00%)	-	-	-	-	-
■ Extremely Well Met	1 (3.85%)	1 (12.50%)	-	-	-	-	-
<b>Total:</b>	<b>26</b>	<b>8</b>	<b>8</b>	<b>1</b>	<b>5</b>	<b>4</b>	<b>-</b>
	<b>100%</b>	<b>30.77%</b>	<b>30.77%</b>	<b>3.85%</b>	<b>19.23%</b>	<b>15.38%</b>	<b>-</b>

(b) Dashboard summary per Strategic Objective for the period – 01 January – 31 March 2024

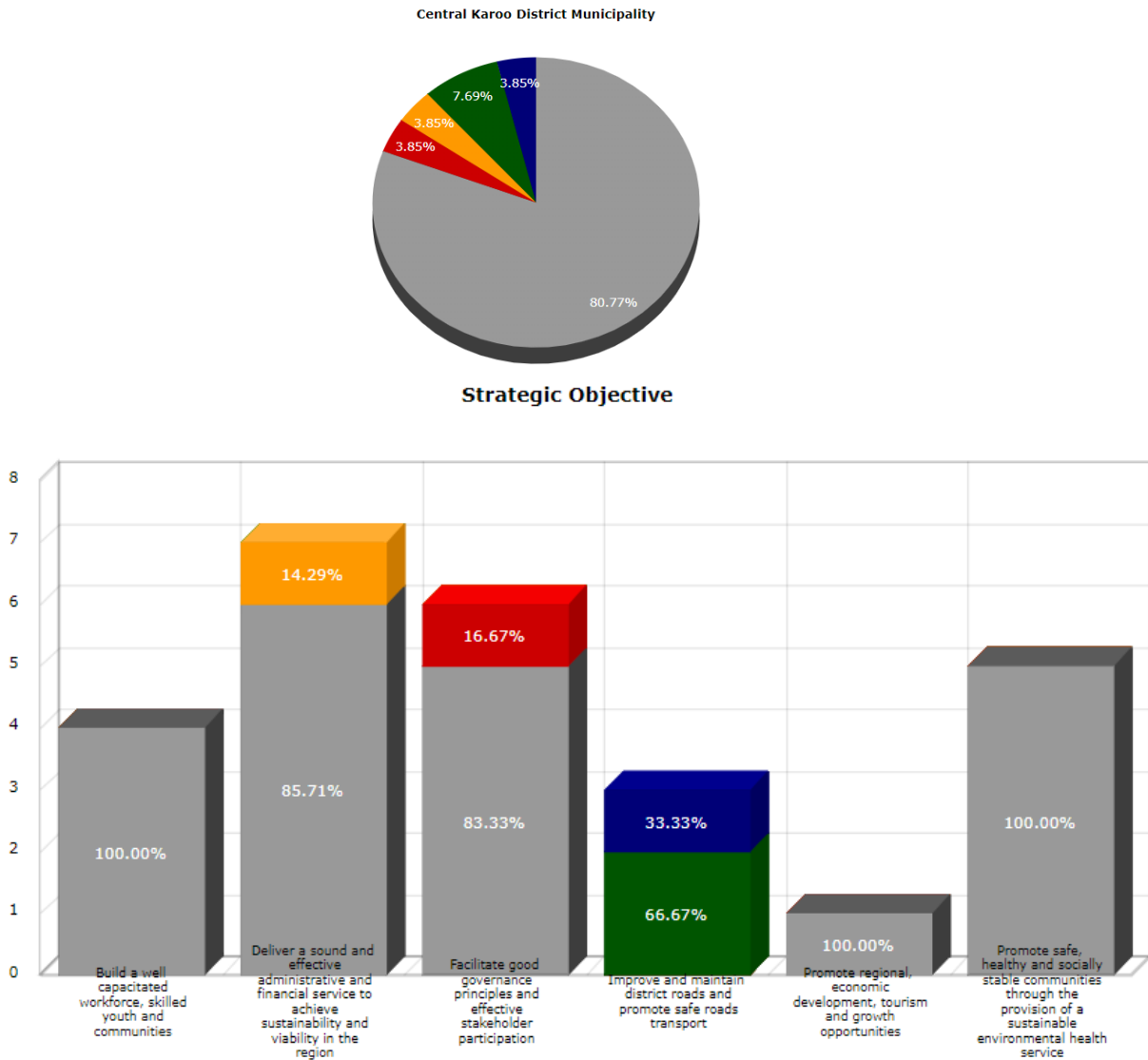


Figure 2: Graphs: Overall performance on Municipal KPA's

	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	21 (80.77%)	4 (100.00%)	6 (85.71%)	5 (83.33%)	-	-	1 (100.00%)	5 (100.00%)	-	-
Not Met	1 (3.85%)	-	-	1 (16.67%)	-	-	-	-	-	-
Almost Met	1 (3.85%)	-	1 (14.29%)	-	-	-	-	-	-	-
Met	-	-	-	-	-	-	-	-	-	-
Well Met	2 (7.69%)	-	-	-	2 (66.67%)	-	-	-	-	-
Extremely Well Met	1 (3.85%)	-	-	-	1 (33.33%)	-	-	-	-	-
<b>Total:</b>	<b>26</b>	<b>4</b>	<b>7</b>	<b>6</b>	<b>3</b>	<b>-</b>	<b>1</b>	<b>5</b>	<b>-</b>	<b>-</b>
	<b>100%</b>	<b>15.38%</b>	<b>26.92%</b>	<b>23.08%</b>	<b>11.54%</b>	<b>-</b>	<b>3.85%</b>	<b>19.23%</b>	<b>-</b>	<b>-</b>

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 3 (January – March 2024)		
			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
<b>Total KPIs:</b>			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 3 (January – March 2024)		
			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	[D14] Municipal Manager: Ensure that HODs spend on planned capital items within timeframes. (March 2024)	65%	55%
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		0	0



Ref	KPI Name	Description of Unit of Measurement	QUARTER 3 (January – March 2024)		
			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.	6
R	KPI Not Met	0% <= Actual/Target <= 74.999%	0
0	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
	<b>Total KPIs:</b>		<b>7</b>



### 6.3 FACILITATE GOOD GOVERNANCE PRINCIPLES AND EFFECTIVE STAKEHOLDER PARTICIPATION

Ref	KPI Name	Description of Unit of Measurement	QUARTER 3 (January – March 2024)		
			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		1	1
TL35	Develop the IDP and Budget Process Plan and submit to Council by 31 August 2023	IDP and Budget Process Plan submitted		0	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	0

#### 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.	5
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%)	1
G2	KPI Well Met	100.001% <= Actual/Target <= 149.999%	0
B	KPI Extremely Well Met	150.000% <= Actual/Target	0
	<b>Total KPIs:</b>		<b>6</b>



**6.4 IMPROVE AND MAINTAIN DISTRICT ROADS AND PROMOTE SAFE ROADS TRANSPORT**

Ref	KPI Name	Description of Unit of Measurement	QUARTER 3 (January – March 2024)		
			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		20	38
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		65%	74.97%
TL48	Regravel 40 kilometres of road by 30 June 2024	Number of kilometres regavelled		30	30.38

**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%	2
B	KPI Extremely Well Met	150.000% <= Actual/Target	1
	<b>Total KPIs:</b>		<b>3</b>



## 6.5 PROMOTE REGIONAL, ECONOMIC DEVELOPMENT, TOURISM AND GROWTH OPPORTUNITIES

Ref	KPI Name	Description of Unit of Measurement	QUARTER 3 (January – March 2024)	
			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
	<b>Total KPIs:</b>		<b>1</b>

## 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 3 (January – March 2024)		
			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
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





Ref	KPI Name	Description of Unit of Measurement	QUARTER 3 (January – March 2024)		
			Corrective Measures	Target	Actual
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	0
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.	5
R	KPI Not Met	0% <= Actual/Target <= 74.999%	0
Q	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
	<b>Total KPIs:</b>		<b>5</b>



## 7. CONCLUSION

### Overall Summary of Results:

N/A	KPI Not Yet Applicable	KPIs with no targets or actuals in the selected period.	21
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%)	1
G2	KPI Well Met	100.001% <= Actual/Target <= 149.999%	2
B	KPI Extremely Well Met	150.000% <= Actual/Target	1
<b>Total KPIs:</b>			<b>26</b>

(a) Out of the 26 Key Performance Indicators (KPIs) listed on the Top layer SDBIP 2023/2024, for the second (3<sup>rd</sup>) Quarter (01 January – 31 March 2024), 21 were not yet applicable, 1 was not met, 1 KPI almost met, 0 were met and 2 well met and 1 KPI 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}	[D14] Municipal Manager: Ensure that HODs spend on planned capital items within timeframes. (March 2024)