

CENTRAL KAROO DISTRICT MUNICIPALITY



Section 52 QUARTERLY PERFORMANCE ASSESSMENT REPORT

QUARTER 4
April – June
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 JUNE 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">• 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 Budget Implementation Plan (SDBIP).

2.1.1.2 Other Information:

During the quarter under review, the municipality tabled and approved the final annual budget. The Annual Financial Preparation Plan was also finalised and are currently being implemented.

2.2 SECTION 2 – RESOLUTIONS:

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

RESOLVED:

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

| | Capital Expenditure | Operating Expenditure | Operating Revenue |
|-------------------------------|----------------------------|------------------------------|--------------------------|
| Adjustment Budget | 3 970 795,00 | 118 964 676,00 | 122 879 476,00 |
| Actual spend / received (YTD) | 937 189,00 | 119 474 081,00 | 119 148 019,00 |
| Percentage Spend (YTD) | 24% | 100% | 97% |

The table reflects spending of the capital budget of 24%. R2.4 million of the unspent capital budget pertains to the acquisition of two water tankers. The municipality did engage with National Treasury to utilise an existing transversal tender for this procurement process. However, based on the current transversal tenders, the available funding for the project could only cover one water tanker. The total operating expenditure and revenue reflects percentage spent of 100% and 97% 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:

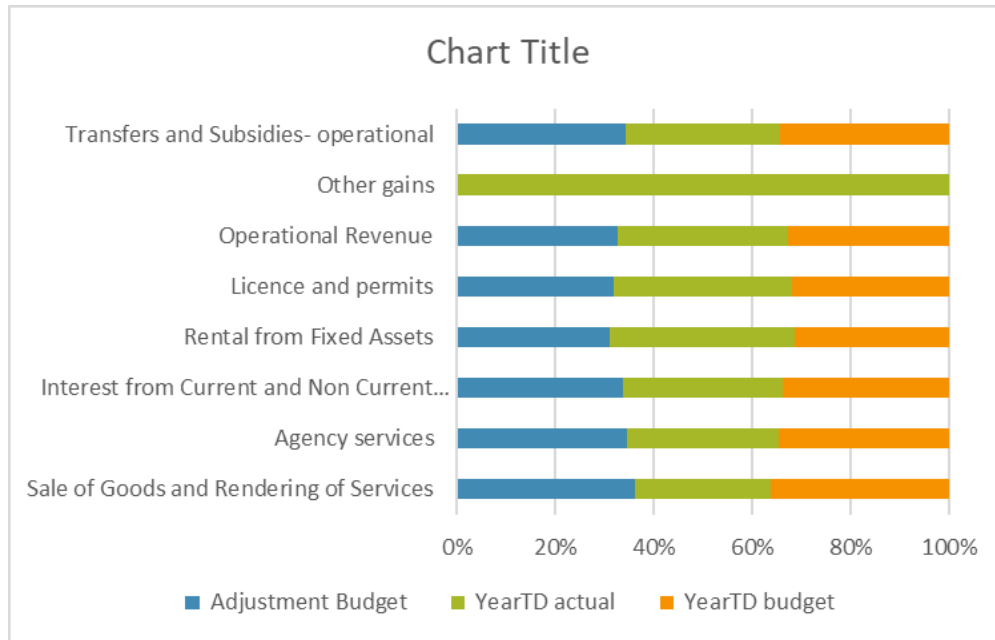


Figure 1 – Revenue by source

Operational Revenue:

The amount raised of R 62.426 million for the actual year to date represents 106% of the total budget amount.

Interest from current and non-current assets:

The actual amount for Interest earned R1 656 253, thus, reflecting receipt of 96.77% at the end of June 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.

The total actual expenditure amounts to R 119 474 081.

2.3.2.3 Operating Expenditure by Municipal Vote (Figure 2):

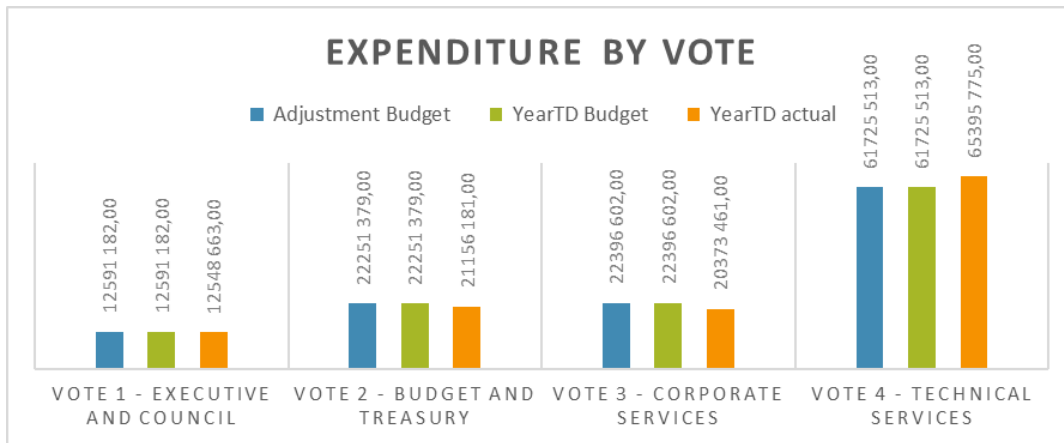


Figure 2 – Breakdown Operating Expenditure by Municipal Vote

| Expenditure by Vote | Adjustment Budget | YearTD Budget | YearTD actual | % Spend |
|----------------------------------|-----------------------|-----------------------|-----------------------|----------------|
| Vote 1 - EXECUTIVE AND COUNCIL | 12 591 182,00 | 12 591 182,00 | 12 548 663,00 | 99,66% |
| Vote 2 - BUDGET AND TREASURY | 22 251 379,00 | 22 251 379,00 | 21 156 181,00 | 95,08% |
| Vote 3 - CORPORATE SERVICES | 22 396 602,00 | 22 396 602,00 | 20 373 461,00 | 90,97% |
| Vote 4 - TECHNICAL SERVICES | 61 725 513,00 | 61 725 513,00 | 65 395 775,00 | 105,95% |
| Total Expenditure by Vote | 118 964 676,00 | 118 964 676,00 | 119 474 080,00 | 100% |

The budget for Corporate Services is R 22.397 million of which R 20.373 million has been expended representing 90.97% of the budget amount.

The budget for Budget and Treasury is R 22.251 million of which R 21.156 million has been expended representing 95.08% of the budget amount.

The budget for Executive and Council is R 12.591 million of which R 12.549 million has been expended representing 99.66% of the budget amount.

The Technical Service pertains to Roads function. The department reflects a percentage of 106%, which can be attributed to the floods during the 2023/2024 financial year within the district.

2.3.2.4 Capital Expenditure (Figure 3):

There was capital spending of R 937 189 for the financial year to date, representing a capital spending percentage of 24% at the end of June 2024. The total capital budget is R 3.970 million. The figure below reflects the monthly trend of the actual and budgeted capital figures.

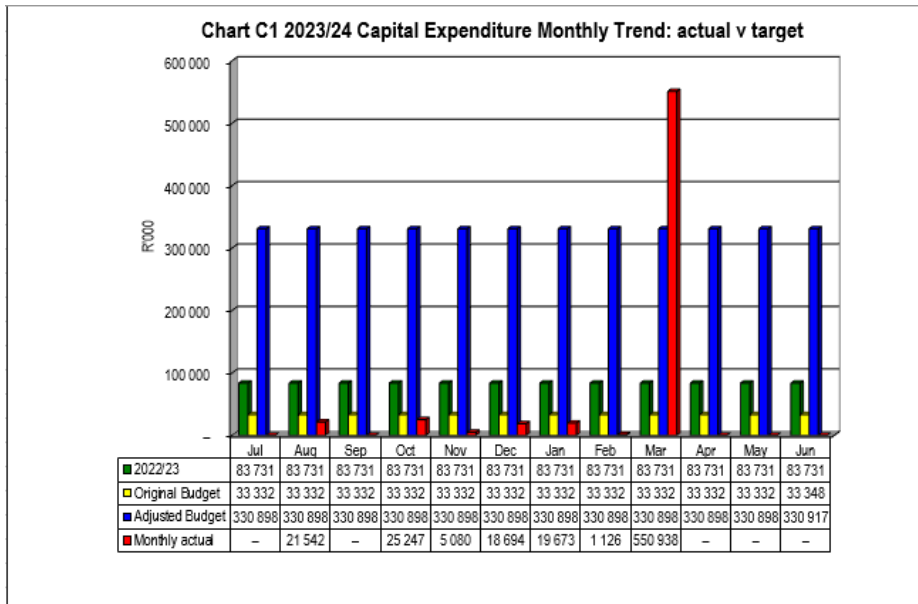


Figure 3 – Breakdown Capital Expenditure by month

2.3.3 Cash Flow:

The balance after commitments against the cash and cash equivalents at the end of June 2024 amounts to R 6.728 million.

| DC5 - CENTRAL KAROO DISTRICT MUNICIPALITY | |
|---|----------------------|
| Commitments against Cash and Cash Equivalents | |
| Item | JUNE 2024 Amount |
| Cash in Bank | 1 481 341,56 |
| ABSA ACC NO. 1540000014 | 133 888,95 |
| FNB ACC NO. 62062151429 | 270 016,03 |
| NEDBANK ACC NO. 1178835510 | 1 077 436,58 |
| Call investment deposits | 11 231 969,40 |
| Nedbank : 03/7881151625/000001 | 5 684 713,15 |
| Nedbank : 03/7881150777/000001 | 1 814 958,44 |
| Nedbank : 03/7881121858/000012 | 1 002 269,19 |
| Nedbank : 03/7881125551/000077 | 2 647 542,86 |
| Nedbank : 03/7881114568/000001 | 47 621,66 |
| FNB : 62835272361 | 34 864,10 |
| Total Cash and Cash equivalents | 12 713 310,96 |
| Total commitments against cash | 5 985 293,86 |
| Unspent Conditional Grants | 5 244 476,09 |
| Capital Replacement Reserves | - |
| Self Insurance Reserve | - |
| Consumer & Sundry Deposits | - |
| Creditors | 740 817,77 |
| Performance Bonus Provision | - |
| Provision for Landfill Site Rehabilitation | - |
| Provision for Environmental Rehabilitation | - |
| Provision for Leave Payments | - |
| Retentions | - |
| | 6 728 017,10 |

2.4 SECTION 4 – IN-YE

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 - M12 June | | | | | | | | | |
|--|------------------|---------------------|-------------------|--------------------|--------------------|--------------------|---------------------|-----------------|--------------------|
| 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 | 1 712 | 87 | 1 656 | 1 712 | (55) | -3% | 1 712 |
| Other own revenue | 110 861 | 113 733 | 118 768 | 25 380 | 117 492 | 118 768 | (1 276) | -1% | - |
| Total Revenue (excluding capital transfers and contributions) | 113 458 | 114 881 | 120 479 | 25 467 | 119 148 | 120 479 | (1 331) | -1% | 120 479 |
| Employee costs | 62 400 | 60 704 | 61 534 | 5 428 | 66 603 | 61 534 | 5 069 | | 61 534 |
| Remuneration of Councillors | 4 829 | 5 308 | 5 085 | 440 | 5 101 | 5 085 | 16 | | 5 085 |
| Depreciation and amortisation | 939 | 734 | 827 | - | - | 827 | (827) | | 827 |
| Interest | 834 | 0 | - | - | - | - | - | | - |
| Inventory consumed and bulk purchases | 12 599 | 19 624 | 16 680 | 2 434 | 17 046 | 16 680 | 366 | | 16 680 |
| Transfers and subsidies | 1 533 | 231 | 393 | - | 361 | 393 | (33) | -8% | 393 |
| Other expenditure | 34 569 | 27 848 | 34 446 | 3 029 | 30 363 | 34 446 | (4 083) | -12% | 34 446 |
| Total Expenditure | 117 703 | 114 451 | 118 965 | 11 331 | 119 474 | 118 965 | 509 | 0% | 118 965 |
| Surplus/(Deficit) | (4 245) | 430 | 1 515 | 14 135 | (326) | 1 515 | (1 841) | -122% | 1 515 |
| Transfers and subsidies - capital (monetary allocations) | - | - | 2 400 | - | - | 2 400 | (2 400) | -100% | 2 400 |
| Transfers and subsidies - capital (in-kind) | - | - | - | - | - | - | - | | - |
| Surplus/(Deficit) after capital transfers & contributions | (4 245) | 430 | 3 915 | 14 135 | (326) | 3 915 | (4 241) | -108% | 3 915 |
| Share of surplus/ (deficit) of associate | - | - | - | - | - | - | - | | - |
| Surplus/ (Deficit) for the year | (4 245) | 430 | 3 915 | 14 135 | (326) | 3 915 | (4 241) | -108% | 3 915 |
| Capital expenditure & funds sources | | | | | | | | | |
| Capital expenditure | 1 005 | 400 | 3 971 | 19 | 937 | 3 971 | (3 034) | -76% | 3 971 |
| Capital transfers recognised | 837 | 150 | 3 502 | (34) | 831 | 3 502 | (2 671) | -76% | 3 502 |
| Borrowing | - | - | - | - | - | - | - | | - |
| Internally generated funds | 168 | 250 | 468 | 53 | 106 | 468 | (363) | -77% | 468 |
| Total sources of capital funds | 1 005 | 400 | 3 971 | 19 | 937 | 3 971 | (3 034) | -76% | 3 971 |
| Financial position | | | | | | | | | |
| Total current assets | 19 336 | 24 003 | 19 673 | | 20 402 | | | | 19 673 |
| Total non current assets | 14 462 | 18 285 | 17 699 | | 15 399 | | | | 17 699 |
| Total current liabilities | 9 407 | 6 815 | 8 613 | | 11 734 | | | | 8 613 |
| Total non current liabilities | 13 173 | 14 921 | 13 528 | | 13 170 | | | | 13 528 |
| Community wealth/Equity | 11 118 | 16 779 | 19 045 | | 10 798 | | | | 19 045 |
| Cash flows | | | | | | | | | |
| Net cash from (used) operating | (4 778) | 1 523 | 3 992 | 8 228 | 9 886 | 3 992 | (5 895) | -148% | 3 992 |
| Net cash from (used) investing | 6 817 | (400) | (4 799) | (22) | 6 087 | 2 573 | (3 514) | -137% | (4 799) |
| Net cash from (used) financing | - | - | - | 5 428 | 66 603 | - | (66 603) | #DIV/0! | - |
| Cash/cash equivalents at the month/year end | 14 968 | 10 948 | 10 501 | - | 93 942 | 17 874 | (76 068) | -426% | 10 557 |
| 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 | 78 | 10 | 21 | - | 154 | - | - | 184 | 447 |
| Creditors Age Analysis | | | | | | | | | |
| Total Creditors | 537 | 130 | 71 | 3 | 0 | 0 | 0 | 0 | 741 |

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) - M12 June | | | | | | | | | | |
|--|-----|-----------------|---------------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|
| 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 | | | | | | | | | | |
| Governance and administration | | 52 904 | 51 361 | 55 378 | 6 480 | 51 865 | 55 378 | (3 513) | -6% | 55 378 |
| Executive and council | | 44 390 | 49 054 | 48 911 | 4 850 | 47 177 | 48 911 | (1 734) | -4% | 48 911 |
| Finance and administration | | 8 514 | 2 307 | 6 467 | 1 630 | 4 688 | 6 467 | (1 779) | -28% | 6 467 |
| Internal audit | | - | - | - | - | - | - | - | - | - |
| Community and public safety | | 26 | 600 | 2 975 | 75 | 75 | 2 975 | (2 900) | -97% | 2 975 |
| Community and social services | | 26 | 67 | 2 475 | 75 | 75 | 2 475 | (2 400) | -97% | 2 475 |
| Sport and recreation | | - | - | - | - | - | - | - | - | - |
| Public safety | | - | - | - | - | - | - | - | - | - |
| Housing | | - | - | - | - | - | - | - | - | - |
| Health | | - | 534 | 500 | 0 | 0 | 500 | (500) | -100% | 500 |
| Economic and environmental services | | 60 529 | 62 920 | 64 526 | 18 912 | 67 208 | 64 526 | 2 682 | 4% | 64 526 |
| Planning and development | | - | 540 | 2 306 | 908 | 907 | 2 306 | (1 399) | -61% | 2 306 |
| Road transport | | 60 529 | 62 380 | 62 220 | 18 003 | 66 301 | 62 220 | 4 081 | 7% | 62 220 |
| Environmental protection | | - | - | - | - | - | - | - | - | - |
| Trading services | | - | - | - | - | - | - | - | - | - |
| Energy sources | | - | - | - | - | - | - | - | - | - |
| Water management | | - | - | - | - | - | - | - | - | - |
| Waste water management | | - | - | - | - | - | - | - | - | - |
| Waste management | | - | - | - | - | - | - | - | - | - |
| Other | 4 | - | - | - | - | - | - | - | - | - |
| Total Revenue - Functional | 2 | 113 458 | 114 881 | 122 879 | 25 467 | 119 148 | 122 879 | (3 731) | -3% | 122 879 |
| Expenditure - Functional | | | | | | | | | | |
| Governance and administration | | 41 228 | 35 203 | 41 676 | 3 530 | 38 659 | 41 676 | (3 018) | -7% | 41 676 |
| Executive and council | | 9 123 | 11 396 | 10 075 | 1 083 | 10 149 | 10 075 | 74 | 1% | 10 075 |
| Finance and administration | | 31 022 | 22 672 | 30 436 | 2 289 | 27 294 | 30 436 | (3 141) | -10% | 30 436 |
| Internal audit | | 1 083 | 1 135 | 1 165 | 158 | 1 215 | 1 165 | 49 | 4% | 1 165 |
| Community and public safety | | 10 139 | 10 015 | 7 573 | 686 | 7 610 | 7 573 | 37 | 0% | 7 573 |
| Community and social services | | 2 925 | 829 | 638 | 11 | 226 | 638 | (412) | -65% | 638 |
| Sport and recreation | | - | - | - | - | - | - | - | - | - |
| Public safety | | 1 685 | 2 908 | 1 391 | 176 | 1 392 | 1 391 | 1 | 0% | 1 391 |
| Housing | | - | - | - | - | - | - | - | - | - |
| Health | | 5 529 | 6 278 | 5 545 | 499 | 5 992 | 5 545 | 447 | 8% | 5 545 |
| Economic and environmental services | | 66 285 | 69 157 | 69 655 | 7 115 | 73 150 | 69 655 | 3 495 | 5% | 69 655 |
| Planning and development | | 4 965 | 6 777 | 7 401 | 708 | 7 270 | 7 401 | (131) | -2% | 7 401 |
| Road transport | | 61 321 | 62 380 | 62 254 | 6 407 | 65 880 | 62 254 | 3 626 | 6% | 62 254 |
| Environmental protection | | - | - | - | - | - | - | - | - | - |
| Trading services | | - | - | - | - | - | - | - | - | - |
| Energy sources | | - | - | - | - | - | - | - | - | - |
| Water management | | - | - | - | - | - | - | - | - | - |
| Waste water management | | - | - | - | - | - | - | - | - | - |
| Waste management | | - | - | - | - | - | - | - | - | - |
| Other | | 51 | 75 | 60 | - | 55 | 60 | (5) | -8% | 60 |
| Total Expenditure - Functional | 3 | 117 703 | 114 451 | 118 965 | 11 331 | 119 474 | 118 965 | 509 | 0% | 118 965 |
| Surplus/ (Deficit) for the year | | (4 245) | 430 | 3 915 | 14 135 | (326) | 3 915 | (4 241) | -108% | 3 915 |

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) - M12 June | | | | | | | | | | |
|--|----------|-----------------|---------------------|-----------------|----------------|----------------|----------------|----------------|----------------|--------------------|
| 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 | 48 911 | 4 850 | 47 177 | 48 911 | (1 734) | -3,5% | 48 911 |
| Vote 2 - Municipal Manager | | - | - | - | - | - | - | - | - | - |
| Vote 3 - Finance | | 2 557 | 1 053 | 3 741 | 1 103 | 2 264 | 3 741 | (1 477) | -39,5% | 3 741 |
| Vote 4 - Corporate Services | | 5 982 | 2 394 | 8 007 | 1 510 | 3 406 | 8 007 | (4 601) | -57,5% | 8 007 |
| Vote 5 - Technical Services | | 60 529 | 62 380 | 62 220 | 18 003 | 66 301 | 62 220 | 4 081 | 6,6% | 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] | | - | - | - | - | - | - | - | - | - |
| Total Revenue by Vote | 2 | 113 458 | 114 881 | 122 879 | 25 467 | 119 148 | 122 879 | (3 731) | -3,0% | 122 879 |
| Expenditure by Vote | | | | | | | | | | |
| Vote 1 - Executive and Council | 1 | 10 028 | 12 531 | 12 591 | 1 348 | 12 549 | 12 591 | (43) | -0,3% | 12 591 |
| Vote 2 - Municipal Manager | | - | - | - | - | - | - | - | - | - |
| Vote 3 - Finance | | 21 599 | 16 435 | 22 251 | 1 837 | 21 156 | 22 251 | (1 095) | -4,9% | 22 251 |
| Vote 4 - Corporate Services | | 24 735 | 23 105 | 22 397 | 1 739 | 20 373 | 22 397 | (2 023) | -9,0% | 22 397 |
| Vote 5 - Technical Services | | 61 342 | 62 380 | 61 726 | 6 407 | 65 396 | 61 726 | 3 670 | 5,9% | 61 726 |
| Vote 6 - COMMUNITY & SOCIAL SERVICES | | - | - | - | - | - | - | - | - | - |
| Vote 7 - [NAME OF VOTE 7] | | - | - | - | - | - | - | - | - | - |
| Vote 8 - [NAME OF VOTE 8] | | - | - | - | - | - | - | - | - | - |
| Vote 9 - [NAME OF VOTE 9] | | - | - | - | - | - | - | - | - | - |
| Vote 10 - [NAME OF VOTE 10] | | - | - | - | - | - | - | - | - | - |
| Vote 11 - [NAME OF VOTE 11] | | - | - | - | - | - | - | - | - | - |
| Vote 12 - [NAME OF VOTE 12] | | - | - | - | - | - | - | - | - | - |
| Vote 13 - [NAME OF VOTE 13] | | - | - | - | - | - | - | - | - | - |
| Vote 14 - [NAME OF VOTE 14] | | - | - | - | - | - | - | - | - | - |
| Vote 15 - [NAME OF VOTE 15] | | - | - | - | - | - | - | - | - | - |
| Total Expenditure by Vote | 2 | 117 703 | 114 451 | 118 965 | 11 331 | 119 474 | 118 965 | 509 | 0,4% | 118 965 |
| Surplus/ (Deficit) for the year | 2 | (4 245) | 430 | 3 915 | 14 135 | (326) | 3 915 | (4 241) | -108,3% | 3 915 |

Table C3C: Monthly Budget Statement - Financial:

| DC5 Central Karoo - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - A - M12 June | | | | | | | | | | |
|--|-----|-----------------|---------------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|
| 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 thousand | | | | | | | | | | |
| Revenue by Vote | 1 | | | | | | | | | |
| Vote 1 - Executive and Council | | 44 390 | 49 054 | 48 911 | 4 850 | 47 177 | 48 911 | (1 734) | -4% | 48 911 |
| 1.1 - [Name of sub-vote] | | | | | | | | - | | |
| | | | | | | | | - | | |
| | | | | | | | | - | | |
| | | | | | | | | - | | |
| Vote 2 - Municipal Manager | | - | - | - | - | - | - | - | | - |
| 2.1 - [Name of sub-vote] | | | | | | | | - | | |
| | | | | | | | | - | | |
| | | | | | | | | - | | |
| Vote 3 - Finance | | 2 557 | 1 053 | 3 741 | 1 103 | 2 264 | 3 741 | (1 477) | -39% | 3 741 |
| 3.1 - [Name of sub-vote] | | | | | | | | - | | |
| | | | | | | | | - | | |
| | | | | | | | | - | | |
| Vote 4 - Corporate Services | | 5 982 | 2 394 | 8 007 | 1 510 | 3 406 | 8 007 | (4 601) | -57% | 8 007 |
| 4.1 - [Name of sub-vote] | | | | | | | | - | | |
| | | | | | | | | - | | |
| | | | | | | | | - | | |
| Vote 5 - Technical Services | | 60 529 | 62 380 | 62 220 | 18 003 | 66 301 | 62 220 | 4 081 | 7% | 62 220 |
| 5.1 - [Name of sub-vote] | | | | | | | | - | | |
| | | | | | | | | - | | |
| | | | | | | | | - | | |
| Total Revenue by Vote | 2 | 113 458 | 114 881 | 122 879 | 25 467 | 119 148 | 122 879 | (3 731) | -3% | 122 879 |
| Expenditure by Vote | 1 | | | | | | | | | |
| Vote 1 - Executive and Council | | 10 028 | 12 531 | 12 591 | 1 348 | 12 549 | 12 591 | (43) | 0% | 12 591 |
| 1.1 - [Name of sub-vote] | | | | | | | | - | | |
| | | | | | | | | - | | |
| | | | | | | | | - | | |
| Vote 2 - Municipal Manager | | - | - | - | - | - | - | - | | - |
| 2.1 - [Name of sub-vote] | | | | | | | | - | | |
| | | | | | | | | - | | |
| | | | | | | | | - | | |
| Vote 3 - Finance | | 21 599 | 16 435 | 22 251 | 1 837 | 21 156 | 22 251 | (1 095) | -5% | 22 251 |
| 3.1 - [Name of sub-vote] | | | | | | | | - | | |
| | | | | | | | | - | | |
| | | | | | | | | - | | |
| Vote 4 - Corporate Services | | 24 735 | 23 105 | 22 397 | 1 739 | 20 373 | 22 397 | (2 023) | -9% | 22 397 |
| 4.1 - [Name of sub-vote] | | | | | | | | - | | |
| | | | | | | | | - | | |
| | | | | | | | | - | | |
| Vote 5 - Technical Services | | 61 342 | 62 380 | 61 726 | 6 407 | 65 396 | 61 726 | 3 670 | 6% | 61 726 |
| 5.1 - [Name of sub-vote] | | | | | | | | - | | |
| | | | | | | | | - | | |
| | | | | | | | | - | | |
| Total Expenditure by Vote | 2 | 117 703 | 114 451 | 118 965 | 11 331 | 119 474 | 118 965 | 509 | 0 | 118 965 |
| Surplus/ (Deficit) for the year | 2 | (4 245) | 430 | 3 915 | 14 135 | (326) | 3 915 | (4 241) | (0) | 3 915 |

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) - M12 June | | | | | | | | | | |
|--|-----|-------------------------------|--------------------|--------------------|-------------------|------------------|------------------|-----------------|----------------------|-----------------------|
| 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 |
| 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 | 103 | (16) | 79 | 103 | (24) | -24% | 103 |
| Agency services | | 5 493 | 6 666 | 6 666 | 507 | 6 001 | 6 666 | (665) | -10% | 6 666 |
| Interest | | - | - | - | - | - | - | - | - | - |
| Interest earned from Receivables | | - | - | - | - | - | - | - | - | - |
| Interest from Current and Non Current Assets | | 1 298 | 1 148 | 1 712 | 87 | 1 656 | 1 712 | - | - | 1 712 |
| Dividends | | - | - | - | - | - | - | - | - | - |
| Rent on Land | | - | - | - | - | - | - | - | - | - |
| Rental from Fixed Assets | | 96 | 55 | 55 | 15 | 66 | 55 | 11 | 20% | 55 |
| Licence and permits | | 47 | 19 | 49 | 11 | 56 | 49 | 7 | 14% | 49 |
| Operational Revenue | | 60 681 | 62 441 | 63 464 | 18 006 | 67 426 | 63 464 | 3 962 | 6% | 63 464 |
| Non-Exchange Revenue | | | | | | | | | | |
| Property rates | | - | - | - | - | - | - | - | - | - |
| Surcharges and Taxes | | - | - | - | - | - | - | - | - | - |
| Fines, penalties and forfeits | | - | - | - | - | - | - | - | - | - |
| Licence and permits | | - | - | - | - | - | - | - | - | - |
| Transfers and subsidies - Operational | | 42 994 | 44 398 | 48 432 | 6 833 | 43 841 | 48 432 | (4 591) | - | 48 432 |
| Interest | | - | - | - | - | - | - | - | - | - |
| Fuel Levy | | - | - | - | - | - | - | - | - | - |
| Operational Revenue | | - | - | - | - | - | - | - | - | - |
| Gains on disposal of Assets | | 1 | - | - | - | - | - | - | - | - |
| Other Gains | | 2 804 | (0) | - | 23 | 24 | - | 24 | - | - |
| Discontinued Operations | | - | - | - | - | - | - | - | - | - |
| Total Revenue (excluding capital transfers and contributions) | | 113 458 | 114 881 | 120 479 | 25 467 | 119 148 | 120 479 | (1 331) | -1% | 120 479 |
| Expenditure By Type | | | | | | | | | | |
| Employee related costs | | 62 400 | 60 704 | 61 534 | 5 428 | 66 603 | 61 534 | 5 069 | 8% | 61 534 |
| Remuneration of councillors | | 4 829 | 5 308 | 5 085 | 440 | 5 101 | 5 085 | 16 | 0% | 5 085 |
| Bulk purchases - electricity | | - | - | - | - | - | - | - | - | - |
| Inventory consumed | | 12 599 | 19 624 | 16 680 | 2 434 | 17 046 | 16 680 | 366 | - | 16 680 |
| Debt impairment | | - | - | - | - | - | - | - | - | - |
| Depreciation and amortisation | | 939 | 734 | 827 | - | - | 827 | (827) | -100% | 827 |
| Interest | | 834 | 0 | - | - | - | - | - | - | - |
| Contracted services | | 9 491 | 6 576 | 11 159 | 1 055 | 9 103 | 11 159 | (2 056) | -18% | 11 159 |
| Transfers and subsidies | | 1 533 | 231 | 393 | - | 361 | 393 | (33) | -8% | 393 |
| Irrecoverable debts written off | | 90 | - | - | - | - | - | - | - | - |
| Operational costs | | 22 817 | 21 272 | 23 287 | 1 970 | 21 256 | 23 287 | (2 031) | -9% | 23 287 |
| Losses on Disposal of Assets | | 1 936 | - | - | - | - | - | - | - | - |
| Other Losses | | 234 | 0 | - | 4 | 4 | - | 4 | - | - |
| Total Expenditure | | 117 703 | 114 451 | 118 965 | 11 331 | 119 474 | 118 965 | 509 | 0% | 118 965 |
| Surplus/(Deficit) | | (4 245) | 430 | 1 515 | 14 135 | (326) | 1 515 | (1 841) | (0) | 1 515 |
| Transfers and subsidies - capital (monetary allocations) | | - | - | 2 400 | - | - | 2 400 | (2 400) | (0) | 2 400 |
| Transfers and subsidies - capital (in-kind) | | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after capital transfers & contributions | | (4 245) | 430 | 3 915 | 14 135 | (326) | 3 915 | | | 3 915 |
| Income Tax | | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after income tax | | (4 245) | 430 | 3 915 | 14 135 | (326) | 3 915 | | | 3 915 |
| Share of Surplus/Deficit attributable to Joint Venture | | - | - | - | - | - | - | - | - | - |
| Share of Surplus/Deficit attributable to Minorities | | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) attributable to municipality | | (4 245) | 430 | 3 915 | 14 135 | (326) | 3 915 | | | 3 915 |
| Share of Surplus/Deficit attributable to Associate | | - | - | - | - | - | - | - | - | - |
| Intercompany/Parent subsidiary transactions | | - | - | - | - | - | - | - | - | - |
| Surplus/ (Deficit) for the year | | (4 245) | 430 | 3 915 | 14 135 | (326) | 3 915 | | | 3 915 |

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

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

DC5 Central Karoo - Table C7 Monthly Budget Statement - Cash Flow - M12 June

| 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 | 69 253 | 18 844 | 76 600 | 69 253 | 7 347 | 11% | 69 253 |
| Transfers and Subsidies - Operational | | 44 737 | 44 398 | 47 023 | 271 | 44 894 | 47 023 | (2 129) | -5% | 47 023 |
| Transfers and Subsidies - Capital | | 350 | - | 2 400 | - | 2 400 | 2 400 | - | - | 2 400 |
| Interest | | - | 1 148 | 1 798 | - | - | 1 798 | (1 798) | -100% | 1 798 |
| Dividends | | - | - | - | - | - | - | - | - | - |
| Payments | | | | | | | | | | |
| Suppliers and employees | | (118 122) | (113 110) | (116 074) | (10 887) | (114 008) | (116 074) | (2 065) | 2% | (116 074) |
| Interest | | - | - | - | - | - | - | - | - | - |
| Transfers and Subsidies | | - | (231) | (409) | - | - | (409) | (409) | 100% | (409) |
| NET CASH FROM/(USED) OPERATING ACTIVITIES | | (4 778) | 1 523 | 3 992 | 8 228 | 9 886 | 3 992 | (5 895) | -148% | 3 992 |
| CASH FLOWS FROM INVESTING ACTIVITIES | | | | | | | | | | |
| Receipts | | | | | | | | | | |
| Proceeds on disposal of PPE | | - | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current receivables | | 6 544 | - | (829) | - | 6 544 | 6 544 | - | - | (829) |
| Decrease (increase) in non-current investments | | - | - | - | - | - | - | - | - | - |
| Payments | | | | | | | | | | |
| Capital assets | | 273 | (400) | (3 971) | (22) | (457) | (3 971) | (3 514) | 89% | (3 971) |
| NET CASH FROM/(USED) INVESTING ACTIVITIES | | 6 817 | (400) | (4 799) | (22) | 6 087 | 2 573 | (3 514) | -137% | (4 799) |
| CASH FLOWS FROM FINANCING ACTIVITIES | | | | | | | | | | |
| Receipts | | | | | | | | | | |
| Short term loans | | - | - | - | - | - | - | - | - | - |
| Borrowing long term/refinancing | | - | - | - | - | - | - | - | - | - |
| Increase (decrease) in consumer deposits | | - | - | - | 5 428 | 66 603 | - | 66 603 | #DIV/0! | - |
| Payments | | | | | | | | | | |
| Repayment of borrowing | | - | - | - | - | - | - | - | - | - |
| NET CASH FROM/(USED) FINANCING ACTIVITIES | | - | - | - | 5 428 | 66 603 | - | (66 603) | #DIV/0! | - |
| NET INCREASE/ (DECREASE) IN CASH HELD | | 2 039 | 1 123 | (808) | 13 634 | 82 576 | 6 565 | | | (808) |
| Cash/cash equivalents at beginning: | | 12 929 | 9 825 | 11 309 | | 11 365 | 11 309 | | | 11 365 |
| Cash/cash equivalents at month/year end: | | 14 968 | 10 948 | 10 501 | | 93 942 | 17 874 | | | 10 557 |

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 - M12 June

| Description | NT Code | Budget Year 2023/24 | | | | | | | | | | Actual Bad Debts Written Off against Debtors | Impairment - Bad Debts i.to Council Policy | |
|---|-------------|---------------------|------------|--------------|-------------|-------------|-------------|--------------|---------------|------------|--------------------|--|--|----------|
| | | 0-30 Days | 31-60 Days | 61-90 Days | 91-120 Days | 121-150 Dys | 151-180 Dys | 181 Dys-1 Yr | Over 1Yr | Total | Total over 90 days | | | |
| R thousands | | | | | | | | | | | | | | |
| Debtors Age Analysis By Income Source | | | | | | | | | | | | | | |
| Trade and Other Receivables from Exchange Transactions - Water | 1200 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Trade and Other Receivables from Exchange Transactions - Electricity | 1300 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Receivables from Non-exchange Transactions - Property Rates | 1400 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Receivables from Exchange Transactions - Waste Water Management | 1500 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Receivables from Exchange Transactions - Waste Management | 1600 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Receivables from Exchange Transactions - Property Rental Debtors | 1700 | 1 | - | - | - | - | - | - | - | 1 | - | - | - | - |
| Interest on Arrear Debtor Accounts | 1810 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Recoverable unauthorised, irregular, fruitless and wasteful expenditure | 1820 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | 1900 | 78 | 10 | 21 | - | 154 | - | - | - | 184 | 447 | 338 | - | - |
| Total By Income Source | 2000 | 78 | 10 | 21 | - | 154 | - | - | - | 184 | 447 | 338 | - | - |
| 2022/23 - totals only | | 23126 | 18 | 24145 | 0 | 0 | 0 | 0 | 585845 | 633 | 586 | 0 | 0 | 0 |
| Debtors Age Analysis By Customer Group | | | | | | | | | | | | | | |
| Organs of State | 2200 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Commercial | 2300 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Households | 2400 | 75 | - | - | - | - | - | - | - | 172 | 247 | 172 | - | - |
| Other | 2500 | 3 | 10 | 21 | - | 154 | - | - | - | 12 | 200 | 166 | - | - |
| Total By Customer Group | 2600 | 78 | 10 | 21 | - | 154 | - | - | - | 184 | 447 | 338 | - | - |

3.1.2 Supporting Table SC4:

DC5 Central Karoo - Supporting Table SC4 Monthly Budget Statement - aged creditors - M12 June

| 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 | 537 | 130 | 71 | 3 | 0 | 0 | 0 | 0 | 0 | 741 |
| Auditor General | 0800 | - | - | - | - | - | - | - | - | - | - |
| Other | 0900 | - | - | - | - | - | - | - | - | - | - |
| Total By Customer Type | 1000 | 537 | 130 | 71 | 3 | 0 | 0 | 0 | 0 | 0 | 741 |

3.2 SECTION 6 – GRANT RECEIPTS:

3.2.1 Supporting Table SC6 – Grant Receipts:

CENTRAL KAROO MTREF ALLOCATIONS: JUNE 2023/24

| C DC5 Central Karoo | Opening Balance R thousands | Received R thousands | Expenditure R thousands | VAT transferred to Revenue | Repayments R thousands | Closing Balance R thousands | Unspent Grant R thousands | Unpaid Grant R thousands |
|---|--------------------------------|-------------------------|----------------------------|-------------------------------|---------------------------|--------------------------------|------------------------------|-----------------------------|
| Direct transfers | | | | | | | | |
| Equitable share and related | - | - | - | - | - | - | - | - |
| Infrastructure | 2 572 | - | (306) | (39) | - | 2 572 | 1 486 | - |
| Rural roads assets management systems grant | 1 486 | - | (306) | (39) | - | 1 486 | 1 486 | - |
| Capacity building and other current transfers | 2 046 | - | (264) | (1) | - | 2 046 | 775 | - |
| Local government financial management grant | 442 | - | (35) | - | - | 442 | 442 | - |
| Expanded public works programme integrated grant for municipalities | 333 | - | (229) | (1) | - | 333 | 333 | - |
| Sub total direct transfers | 5 464 | - | (570) | (40) | - | 4 618 | 2 261 | - |
| Total: Transfers from National Treasury | 3 207 | - | (570) | (40) | - | 4 618 | 2 261 | - |
| Transfers for Provincial Departments | | | | | | | | |
| Municipal Allocations from Provincial Department | | | | | | | | |
| Provincial Treasury | 787 | - | - | - | - | 787 | 529 | - |
| Western Cape Financial Management Support Grant | - | - | - | - | - | - | - | - |
| Western Cape Financial Management Capability Building Grant | 442 | - | - | - | - | 442 | 442 | - |
| Western Cape Financial Management Capacity Building Grant | 87 | - | - | - | - | 87 | 87 | - |
| Community Safety | 104 | - | - | - | - | 104 | 48 | - |
| Safety initiative implementation - Whole of Society Approach (WOSA) | 48 | - | - | - | - | 48 | 48 | - |
| Local Government | 1 755 | - | (60) | - | - | 1 755 | 1 900 | - |
| Local Government Internship Grant | 18 | - | - | - | - | 18 | 18 | - |
| Joint District and Metro Approach Grant | 866 | - | (60) | - | - | 866 | 866 | - |
| Local Government Public Employment Support Grant | 200 | - | - | - | - | 200 | 200 | - |
| Local Government Emergency Load-shedding Relief Grant | 33 | - | - | - | - | 33 | 33 | - |
| Fire Service Capacity Building Grant | 500 | - | - | - | - | 500 | 500 | - |
| Municipal Service Delivers and Capacity Building Grant | 283 | - | - | - | - | 283 | 283 | - |
| Total: Transfers from Provincial Departments | 2 683 | - | (60) | - | - | 2 646 | 2 477 | - |
| Transfers for Other Grant Providers | | | | | | | | |
| Municipal Allocations from other grant providers | | | | | | | | |
| <i>of which</i> | | | | | | | | |
| Other Grant Providers | 456 | - | - | - | - | 456 | 507 | (51) |
| The Chemical industries Education and Traing 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) | 32 | - | - | - | - | 32 | - | - |
| 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 | - |
| Total: Transfers from Other grant providers | 456 | - | - | - | - | 456 | 507 | (51) |
| TOTAL GRANT ALLOCATIONS FROM PROVINCIAL, NATIONAL AND OTHER | 8 603 | - | (630) | (40) | - | 7 720 | 5 244 | (51) |

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 - M12 June

| 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 | 331 | - | - | 331 | 331 | 100,0% | |
| August | 84 | 33 | 331 | 22 | 22 | 662 | 640 | 96,7% | 5% |
| September | 84 | 33 | 331 | - | 22 | 993 | 971 | 97,8% | 5% |
| October | 84 | 33 | 331 | 25 | 47 | 1 324 | 1 277 | 96,5% | 12% |
| November | 84 | 33 | 331 | 5 | 52 | 1 654 | 1 603 | 96,9% | 13% |
| December | 84 | 33 | 331 | 19 | 71 | 1 985 | 1 915 | 96,4% | 18% |
| January | 84 | 33 | 331 | 20 | 90 | 2 316 | 2 226 | 96,1% | 23% |
| February | 84 | 33 | 331 | 1 | 91 | 2 647 | 2 556 | 96,5% | 23% |
| March | 84 | 33 | 331 | 551 | 642 | 2 978 | 2 336 | 78,4% | 161% |
| April | 84 | 33 | 331 | - | 642 | 3 309 | 2 667 | 80,6% | 161% |
| May | 84 | 33 | 331 | 276 | 918 | 3 640 | 2 722 | 74,8% | 230% |
| June | 84 | 33 | 331 | 19 | 937 | 3 971 | 3 034 | 76,4% | 234% |
| Total Capital expenditure | 1 005 | 400 | 3 971 | 937 | | | | | |

QUALITY CERTIFICATE

I, Mr. Mzingisi 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 June 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 Nkungwana
Municipal Manager

Signature 

Date: 12 July 2024

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

Disclaimer

This Quarterly Performance Assessment Report, w.r.t. the non-financial information, is based on reported information only, and is un-audited. This report is subject to change on finalisation of the Internal Performance Audit Report for the fourth (4th) Quarter (01 April – 30 June 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 fourth (4th) Quarter (01 April – 30 June 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(I) (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 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.
- 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 FOURTH (4TH) QUARTER (01 APRIL – 30 JUNE 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 fourth (4th) Quarter (01 April – 30 June 2024) of the 2023/2024 financial year, is provided for in Section 6 of this report.

5. OVERALL PERFORMANCE OF THE MUNICIPALITY

- Dashboard summary per National Key Performance Area (NKPA) for the period – *01 April – 30 June 2024*

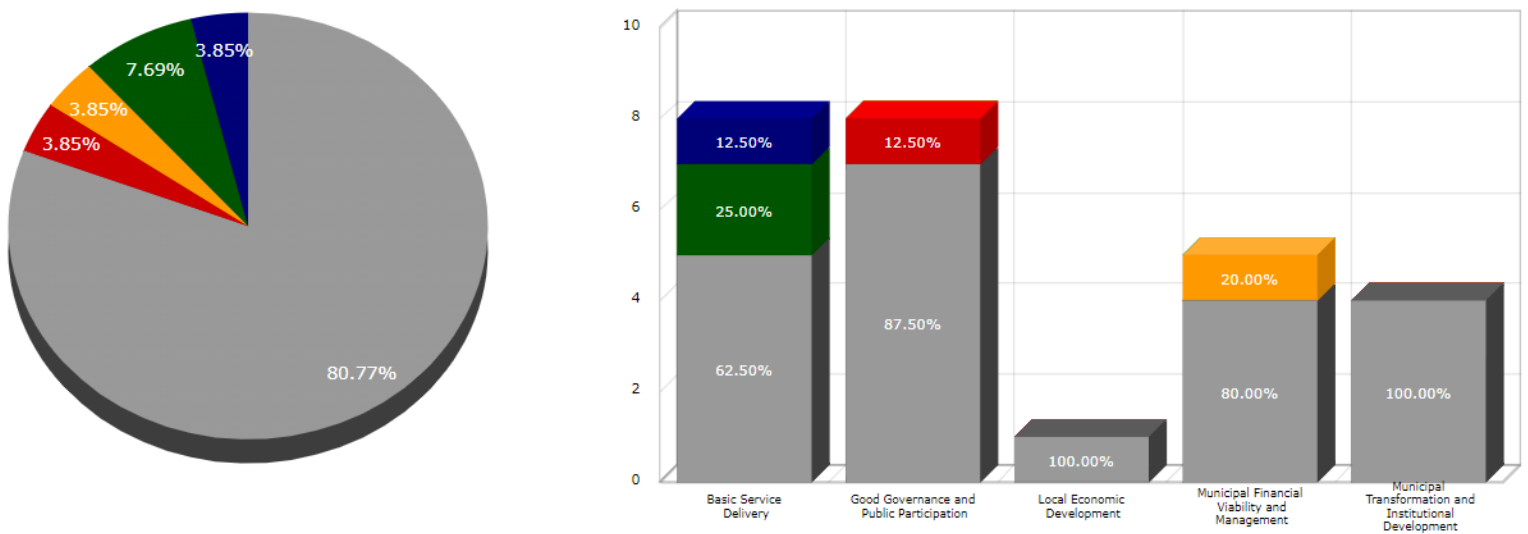
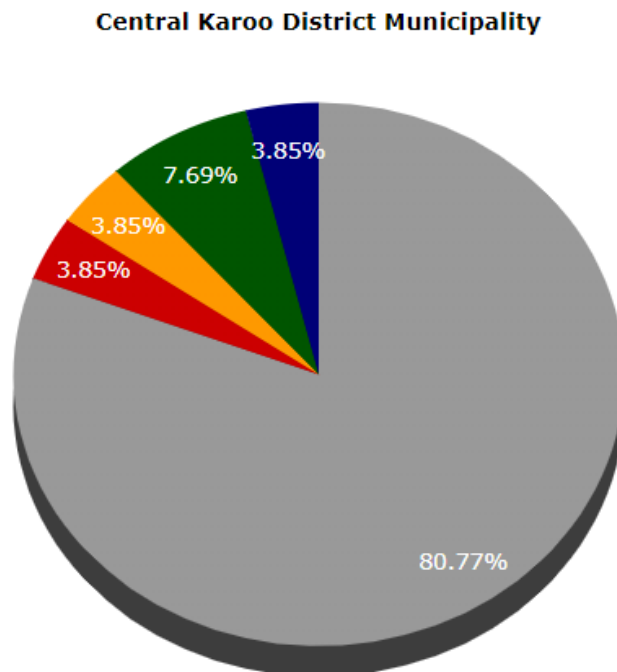


Figure 1: Graphs: Overall Performance on National KPA's

| | 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%) | - | - | - | - | - |
| Total: | 26 | 8 | 8 | 1 | 5 | 4 | - |
| | 100% | 30.77% | 30.77% | 3.85% | 19.23% | 15.38% | - |

(b) Dashboard summary per Strategic Objective for the period - *01 April - 30 June 2024*



Strategic Objective

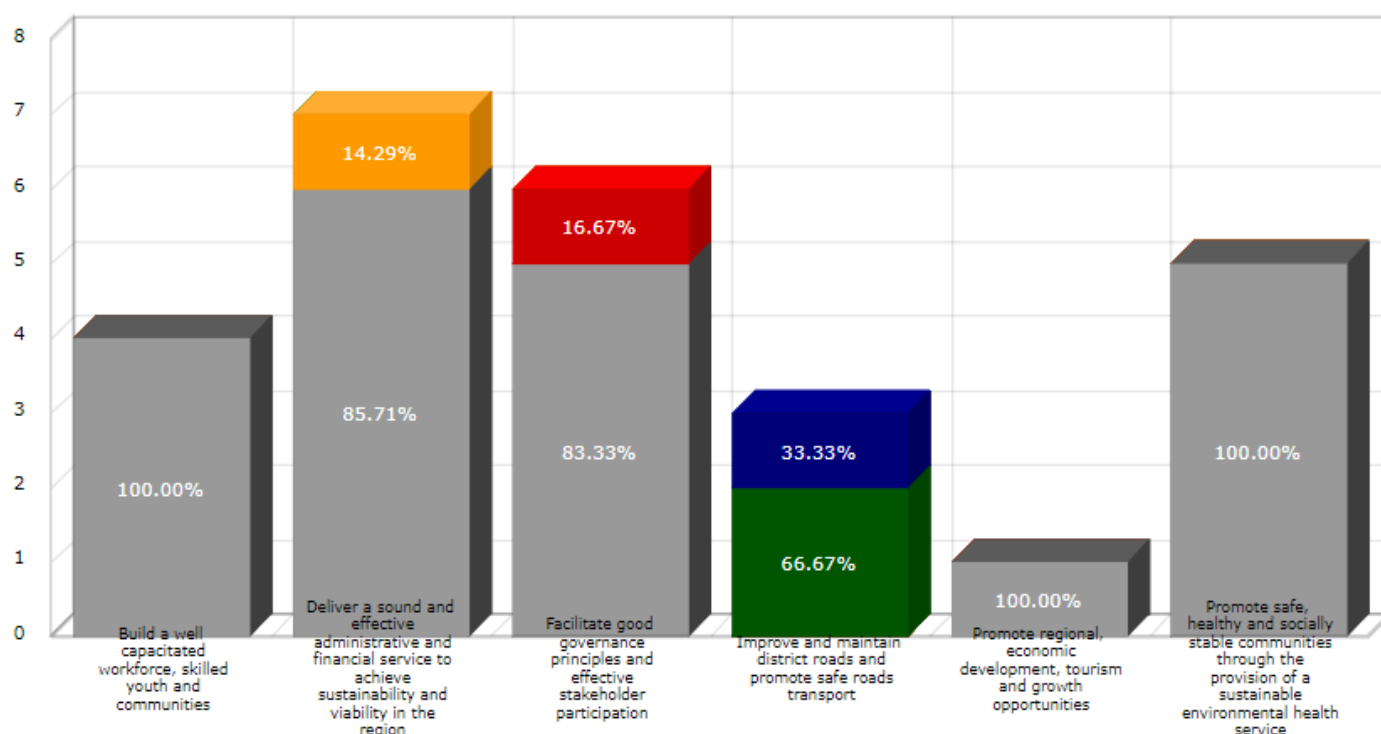


Figure 2: Graphs: Overall performance on Municipal KPA's

| | 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 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%) | - | - | - | - | - |
| 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 4 (April - June 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 | | 1 | 1 |
| 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 | | 0.50% | 2.46% |
| TL39 | Review the Workplace Skills Plan and submit to LGSETA by 30 April 2024 | Workplace Skills Plan reviewed and submitted | | 1 | 1 |
| 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 | | 1 | 1 |



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

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

6.2 DELIVER A SOUND AND EFFECTIVE ADMINISTRATIVE AND FINANCIAL SERVICE TO ACHIEVE SUSTAINABILITY AND VIABILITY IN THE REGION

| Ref | KPI Name | Description of Unit of Measurement | QUARTER 4 (April - June 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: To ensure that capital procurement is done within the applicable financial year. (June 2024) | 90% | 24% |
| 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 | | 19 | 23 |
| 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 | | 1 | 1 |
| 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 |
| 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 | [D160] Director: Finance (CFD): The municipality have the ability to cover its liabilities. (June 2024) | 5% | 0.29% |



| Ref | KPI Name | Description of Unit of Measurement | QUARTER 4 (April - June 2024) | | |
|------|--|--|-------------------------------|--------|--------|
| | | | Corrective Measures | Target | Actual |
| 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 | | 1.5 | 1.28 |
| 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 | | 1 | 1.09 |

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

| | | | |
|-----|------------------------|---|----------|
| N/A | KPI Not Yet Applicable | KPIs with no targets or actuals in the selected period. | 1 |
| R | KPI Not Met | 0% <= Actual/Target <= 74.999% | 1 |
| 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 |
| | Total KPIs: | | 7 |



6.3 FACILITATE GOOD GOVERNANCE PRINCIPLES AND EFFECTIVE STAKEHOLDER PARTICIPATION

| Ref | KPI Name | Description of Unit of Measurement | QUARTER 4 (April - June 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 | | 1 | 1 |
| 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 | [D16] Municipal Manager: Ensure that all audits as per the audit plan are completed within the financial year. | 80% | 67% |
| 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 | | 0 | 0 |
| TL36 | Submit the final IDP to Council by 31 May 2024 for approval | Final IDP submitted for approval | | 1 | 1 |
| TL37 | Review Corporate and HR policies and submit to Council for approval by 30 June 2024 | Number of policies reviewed and submitted | | 2 | 2 |

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

| | | | |
|-----|------------------------|---|----------|
| N/A | KPI Not Yet Applicable | KPIs with no targets or actuals in the selected period. | 2 |
| R | KPI Not Met | 0% <= Actual/Target <= 74.999% | 1 |
| 0 | KPI Almost Met | 75.000% <= Actual/Target <= 99.999% | 0 |
| G | KPI Met | Actual meets Target (Actual/Target = 100%) | 3 |
| G2 | KPI Well Met | 100.001% <= Actual/Target <= 149.999% | 0 |
| B | KPI Extremely Well Met | 150.000% <= Actual/Target | 0 |
| | Total KPIs: | | 6 |



6.4 IMPROVE AND MAINTAIN DISTRICT ROADS AND PROMOTE SAFE ROADS TRANSPORT

| Ref | KPI Name | Description of Unit of Measurement | QUARTER 4 (April - June 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 | | 40 | 51 |
| 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 | | 95% | 101.36% |
| TL48 | Regravel 40 kilometres of road by 30 June 2024 | Number of kilometres regavelled | | 40 | 48.34 |

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% | 3 |
| B | KPI Extremely Well Met | 150.000% <= Actual/Target | 0 |
| | Total KPIs: | | 3 |



6.5 PROMOTE REGIONAL, ECONOMIC DEVELOPMENT, TOURISM AND GROWTH OPPORTUNITIES

| Ref | KPI Name | Description of Unit of Measurement | QUARTER 4 (April - June 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 | 40 | 52 |

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

| | | | |
|-----|------------------------|---|----------|
| N/A | KPI Not Yet Applicable | KPIs with no targets or actuals in the selected period. | 0 |
| R | KPI Not Met | 0% <= Actual/Target <= 74.999% | 0 |
| O | KPI Almost Met | 75.000% <= Actual/Target <= 99.999% | 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 | 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 4 (April - June 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 | | 3 | 3 |
| 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 | | 3 | 3 |



| Ref | KPI Name | Description of Unit of Measurement | QUARTER 4 (April - June 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 | | 1 | 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 | | 5 | 5 |
| TL45 | Review the Disaster Management Plan and submit to Council by 31 May 2024 | Disaster Management Plan reviewed and submitted | | 1 | 0 |

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

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



7. CONCLUSION

Overall Summary of Results:

| | | | |
|--------------------|------------------------|---|-----------|
| N/A | KPI Not Yet Applicable | KPIs with no targets or actuals in the selected period. | 3 |
| R | KPI Not Met | 0% <= Actual/Target <= 74.999% | 4 |
| Q | KPI Almost Met | 75.000% <= Actual/Target <= 99.999% | 1 |
| G | KPI Met | Actual meets Target (Actual/Target = 100%) | 10 |
| G2 | KPI Well Met | 100.001% <= Actual/Target <= 149.999% | 6 |
| B | KPI Extremely Well Met | 150.000% <= Actual/Target | 2 |
| Total KPIs: | | | 26 |

(a) Out of the 26 Key Performance Indicators (KPIs) listed on the Top layer SDBIP 2023/2024, for the fourth (4th) Quarter (01 April – 30 June 2024), 3 were not yet applicable, 4 were not met, 1 KPI almost met, 10 were met, 6 well met and 2 KPIs 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: To ensure that capital procurement are done within the applicable financial year. |
| 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] | [D16] Municipal Manager: Ensure that all audits as per the audit plan are completed within the financial year. |

FINANCIAL SERVICES:

| REF | KPI | Corrective measure |
|------|---|---|
| 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] | [D160] Director: Finance (CFO): The municipality have the ability to cover its liabilities. (June 2024) |

SOCIO-ECONOMIC SERVICES:

| REF | KPI | Corrective measure |
|------|--|--------------------------------|
| TL43 | Compile and distribute a Municipal Health Information Document to the Beaufort West, Prince Albert & Laingsburg municipalities by 30 June 2024 | No corrective measure provided |
| TL45 | Review the Disaster Management Plan and submit to Council by 31 May 2024 | No corrective measure provided |