

CENTRAL KAROO DISTRICT MUNICIPALITY



Section 52 QUARTERLY PERFORMANCE ASSESSMENT REPORT

QUARTER 2
October – December
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 DECEMBER 2024



Table of Contents

GLOSSARY	3
PART 1: IN-YEAR REPORT.....	5
2.1 SECTION 1 – MAYOR’S REPORT:.....	5
2.2 SECTION 2 – RESOLUTIONS:.....	5
2.3 SECTION 3 – EXECUTIVE SUMMARY:	5
2.4 SECTION 4 – IN-YEAR BUDGET STATEMENT TABLE:.....	8
3. PART 2 – SUPPORTING DOCUMENTATION.....	16
3.1 SECTION 5 – DEBTORS ANALYSIS:.....	16
3.2 SECTION 6 – GRANT RECEIPTS:.....	17
3.3 SECTION 7 – CAPITAL PROGRAMME PERFORMANCE:.....	18
NON-FINANCIAL PERFORMANCE REPORTING – QUARTER 1 (01 JULY – 30 SEPTEMBER 2023).....	20
1. Purpose	20
2. Legislative requirements	21
3. Background to the format and monitoring of the SDBIP.....	21
3.1 Format.....	21
3.2 Monitoring	22
4. Actual performance for the first (1st) Quarter (01 July – September 2023)	22
5. Overall performance of the Municipality	22
6. Actual Strategic performance and corrective measures that will be implemented.....	25
6.1 Build a well capacitated workforce, skilled youth and communities	25
6.2 Deliver a sound and effective administrative and financial service to achieve sustainability and viability in the region.....	26
6.3 Facilitate good governance principles and effective stakeholder participation.....	28
6.4 Improve and maintain district roads and promote safe roads transport	29
6.5 Promote regional, economic development, tourism and growth opportunities.....	30
6.6 Promote safe, healthy and socially stable communities through the provision of a sustainable environmental health service.....	31
7. CONCLUSION	33
8. CORRECTIVE MEASURES PER DEPARTMENT.....	33
Office of the Municipal Manager:	33
Corporate & Strategic Support Services:	33
Financial Services:	33

GLOSSARY

1.1	Adjustments Budget –	Prescribed in section 28 of the MFMA. The formal means by which a municipality may revise its annual budget during the year.
1.2	Allocations –	Money received from Provincial or National Government or other municipalities.
1.3	Budget –	The financial plan of the Central Karoo District Municipality.
1.4	Budget Related Policy –	Policy of the municipality affecting or affected by the budget, examples include tariff policy, rates policy, credit control and debt collection policy.
1.5	Capital Expenditure –	Spending on assets such as land, buildings, furniture, computer equipment and machinery. Any capital expenditure must be reflected as a non-current asset on the Municipality’s balance sheet.
1.6	Cash Flow Statement –	A statement including only actual receipts and expenditure by the Municipality. Cash payments and receipts do not always coincide with budgeted timings. For example, when an invoice is received by the Municipality it is shown as expenditure in the month it is received, even though it may not be paid in the same period.
1.7	DORA –	Division of Revenue Act. Annual legislation that shows the total allocations made by national to provincial and local government.
1.8	Equitable Share –	A general grant paid to Municipalities.
1.9	Fruitless and Wasteful Expenditure –	Expenditure that was made in vain and would have been avoided had reasonable care been exercised.
1.10	GFS –	Government Finance Statistics. An internationally recognised classification system that facilitates like for like comparison between Municipalities.
1.11	GRAP –	Generally Recognised Accounting Practice. The new standard for municipal accounting.
1.12	IDP –	Integrated Development Plan. The main strategic planning document of the Municipality.
1.13	MBRR –	Local Government: Municipal Finance Management Act (56/2003): Municipal Budget and Reporting Regulations.
1.14	MFMA –	Local Government: Municipal Finance Management Act (56/2003). The principle piece of legislation relating to municipal financial management. Herein referred to as the Act.
1.15	MTREF –	Medium Term Revenue and Expenditure Framework. A medium-term financial plan, usually 3 years, based on a fixed first year and indicative further two years budget allocations. Also includes details of the previous and current years’ financial position.
1.16	Operating Expenditure –	Spending on the day-to-day operations of the Municipality such as salaries and wages and general expenses.
1.17	SDBIP –	Service Delivery and Budget Implementation Plan. A detailed plan comprising quarterly performance targets and monthly budget estimates.

1.18	Strategic Objectives –	The main priorities of the Central Karoo District Municipality as set out in the IDP. Budgeted spending must contribute towards the achievement of the strategic objectives.
1.19	Unauthorised Expenditure –	Generally, is spending without, or in excess of, an approved budget.
1.20	Virement –	A transfer of budget.
1.21	Virement Policy –	The policy that sets out the rules for budget transfers. Virements are normally allowed within a vote. Transfers between votes must be agreed by Council through an Adjustments Budget.
1.22	Vote –	<p>One of the main segments into which a budget of a municipality is divided for the appropriation of money for the different departments of the municipality. In Central Karoo District Municipality this means at directorate level. The votes for Central Karoo District therefore are:</p> <ul style="list-style-type: none">• Executive and Council;• Budget and Treasury;• Corporate Services; and• Technical Services

PART 1: IN-YEAR REPORT

2.1 SECTION 1 – MAYOR’S REPORT:

2.1.1 In-Year Report: Monthly and Quarterly Budget Statement:

2.1.1.1 Implementation of Budget in terms of SDBIP:

The municipality implemented the MTREF 2024/2025 in line with the approved Service Delivery and Implementation Plan (SDBIP).

2.1.1.2 Other Information:

During the quarter under review, the municipality finalized the external audit of their annual financial statements by the Auditor-General. The municipality also revised their original budget and it was approved during a council meeting on the 11th of December 2024.

2.2 SECTION 2 – RESOLUTIONS:

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

RESOLVED:

- (a) That the Council take note of contents in the in-year monthly report for September 2023 as set out in the schedules contained in Section 4:
 - (i) Table C1 – Monthly Budget Statement Summary;
 - (ii) Table C2 – Monthly Budget Statement: Financial Performance (Standard Classification);
 - (iii) Table C3 – Monthly Budget Statement: Financial Performance Standard Classification (Revenue and Expenditure by Municipal Vote);
 - (iv) Table C4 – Monthly Budget Statement: Financial Performance (Revenue by Source and Expenditure by Type);
 - (v) Table C5 – Monthly Budget Statement: Capital Expenditure;
 - (vi) Table C6 – Monthly Budget Statement: Financial Position; and
 - (vii) Table C7 – Monthly Budget Statement – Cash Flows.

- (b) Any other resolutions required by the Council.

2.3 SECTION 3 – EXECUTIVE SUMMARY:

2.3.1 Introduction:

All the schedules reflect the following information:

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

2.3.2 Financial Performance, Position and Cash Flow:

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

2.3.2.1 Financial Performance:

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

2.3.2.1.1 Overall View:

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

	Capital Expenditure	Operating Expenditure	Operating Revenue
Original Budget	5 346 411,00	123 908 669,00	125 904 947,00
Actual spend / received (YTD)	956 512,00	62 156 341,26	65 155 470,00
Percentage Spend (YTD)	18%	50%	52%

The table reflects spending of the capital budget of 18%. The total operating expenditure and revenue reflects percentage spent of 50% and 52% respectively.

2.3.2.1.2 Revenue by Source:

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

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

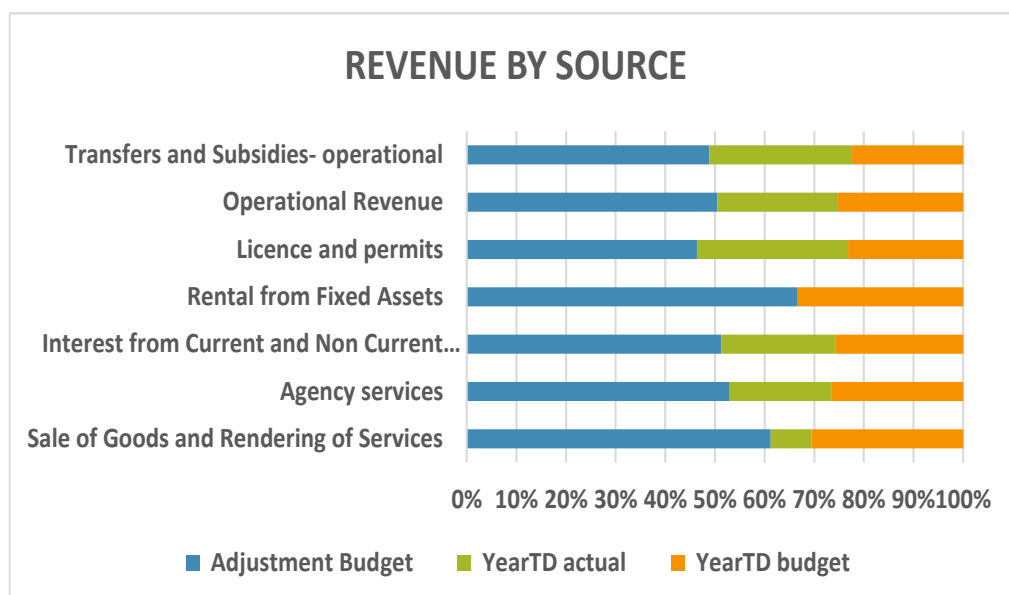


Figure 1 – Revenue by source

Operational Revenue:

The amount raised of R31 499 million for the actual year to date represents 48,18% of the total budget amount.

Interest from current and non-current assets:

The budget amount for Interest earned R1 950 000, whilst the year-to-date actual revenue is R 877 607. Thus, reflecting receipt of 45.01 % at the end of December 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 62 156 341,26.

2.3.2.3 Operating Expenditure by Municipal Vote (Figure 2):

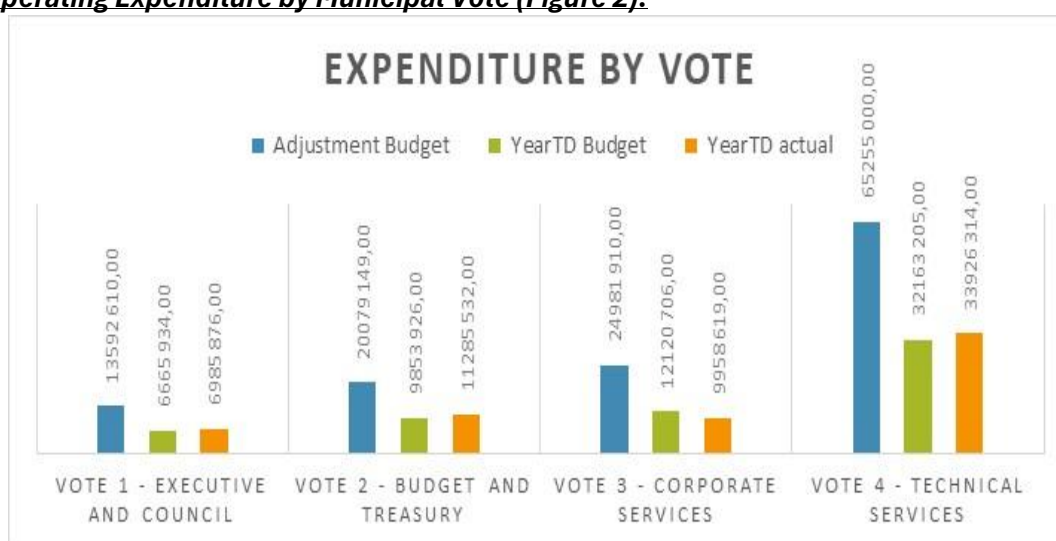


Figure 2 – Breakdown Operating Expenditure by Municipal Vote

Expenditure by Vote	Adjustment Budget	YearTD Budget	YearTD actual	% Spend
Vote 1 - EXECUTIVE AND COUNCIL	13 592 610,00	6 665 934,00	6 985 876,00	51,39%
Vote 2 - BUDGET AND TREASURY	20 079 149,00	9 853 926,00	11 285 532,00	56,21%
Vote 3 - CORPORATE SERVICES	24 981 910,00	12 120 706,00	9 958 619,00	39,86%
Vote 4 - TECHNICAL SERVICES	65 255 000,00	32 163 205,00	33 926 314,00	51,99%
Total Expenditure by Vote	123 908 669,00	60 803 771,00	62 156 341,00	50%

The budget for Corporate Services is R 24 981 million of which 9 958 million has been expended representing 39.86% of the budget amount.

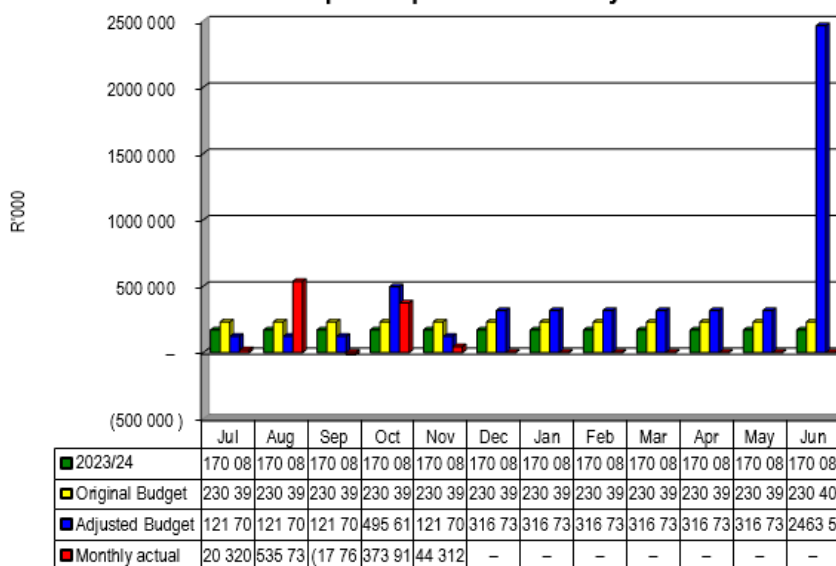
The budget for Budget and Treasury is R 20 079 million of which R 11 285 million has been expended representing 56.21% of the budget amount.

The budget for Executive and Council is R 13 592 million of which R 6 985 million has been expended representing 51.39% of the budget amount.

2.3.2.4 Capital Expenditure (Figure 3):

There was capital spending of R 956 512 for the financial year to date, representing a capital spending percentage of 18% at the end of December 2024. The total capital budget is R 5 346 411. The figure below reflects the monthly trend of the actual and budgeted capital figures.

Chart C1 2024/25 Capital Expenditure Monthly Trend: actual v target



2.3.3 Cash Flow:

The balance after commitments against the cash and cash equivalents at the end of December 2024 amounts to R 12.276 million.

DC5 - CENTRAL KAROO DISTRICT MUNICIPALITY

Commitments against Cash and Cash Equivalents		DEC 2024
Item		Amount
Cash in Bank		2 024 967,13
Call investment deposits		19 326 956,98
Total Cash and Cash equivalents		21 351 924,11
Total commitments against cash		9 156 371,80
Unspent Conditional Grants		6 463 032,68
Creditors		2 693 339,12
Retentions		-
		12 195 552,31

2.4 SECTION 4 – IN-YEAR BUDGET STATEMENT TABLE:

2.4.1.1 Table C1: Monthly Budget Statement Summary:

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

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

Description	2023/24	Budget Year 2024/25							
	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	1 705	1 950	1 950	130	878	975	(97)	-10%	1 950
Transfers and subsidies - Operational	45 691	46 892	50 375	875	29 669	23 048	6 621	0	50 375
Other own revenue	74 042	73 580	73 580	5 779	34 609	36 790	(2 181)	-6%	-
Total Revenue (excluding capital transfers and contributions)	121 438	122 422	125 905	6 784	65 155	60 813	4 343	7%	125 905
Employee costs	67 829	67 473	66 927	8 342	34 727	33 163	1 563	5%	66 927
Remuneration of Councillors	4 975	5 200	5 200	451	2 667	2 600	67	3%	5 200
Depreciation and amortisation	375	1 035	1 035	143	411	517	(106)	-20%	1 035
Interest	843	50	50	-	-	25	(25)	-100%	50
Inventory consumed and bulk purchases	14 106	18 089	17 314	1 419	7 453	9 088	(1 635)	-18%	17 314
Transfers and subsidies	1 199	260	260	-	39	110	(71)	-65%	260
Other expenditure	33 047	31 012	33 123	4 165	16 859	15 300	1 559	10%	33 123
Total Expenditure	122 374	123 118	123 909	14 521	62 156	60 804	1 353	2%	123 909
Surplus/(Deficit)	(935)	(696)	1 996	(7 736)	2 999	9	2 990	32782%	1 996
Transfers and subsidies - capital (monetary allocations)	-	2 889	3 389	430	1 048	980	67	7%	3 389
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	(935)	2 193	5 385	(7 306)	4 047	989	3 057	309%	5 385
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	(935)	2 193	5 385	(7 306)	4 047	989	3 057	309%	5 385
Capital expenditure & funds sources									
Capital expenditure	2 041	2 765	5 346	-	957	1 299	(343)	-26%	5 346
Capital transfers recognised	1 937	2 512	5 016	-	911	1 173	(262)	-22%	5 016
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	104	253	331	-	46	126	(81)	-64%	331
Total sources of capital funds	2 041	2 765	5 346	-	957	1 299	(343)	-26%	5 346
Financial position									
Total current assets	19 479	20 075	25 336		25 993				25 336
Total non current assets	17 250	19 429	21 562		17 795				21 562
Total current liabilities	12 888	10 364	15 492		26 461				15 492
Total non current liabilities	13 281	14 069	13 822		13 281				13 822
Community wealth/Equity	10 961	17 324	16 082		4 047				16 082
Cash flows									
Net cash from (used) operating	45 078	4 356	4 356	5 688	12 002	2 178	(9 824)	-451%	4 356
Net cash from (used) investing	6 484	(3 180)	(3 616)	-	(8 341)	(4 862)	3 480	-72%	(3 616)
Net cash from (used) financing	-	-	-	(8 342)	(34 727)	-	34 727	#DIV/0!	-
Cash/cash equivalents at the month/year end	62 926	12 506	13 427	(2 654)	(18 379)	10 003	28 382	284%	13 427
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	8	1	-	-	-	179	-	267	455
Creditors Age Analysis									
Total Creditors	25	2 665	2	0	0	0	1	0	2 693

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

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

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

Description	Ref	Budget Year 2024/25								
		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		54 160	55 905	59 387	1 513	34 079	27 554	6 524	24%	59 387
Executive and council		48 215	50 258	52 666	728	20 249	24 731	(4 482)	-18%	52 666
Finance and administration		5 946	5 646	6 722	785	13 830	2 823	11 007	390%	6 722
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		81	1 540	2 040	430	430	306	124	41%	2 040
Community and social services		75	1 500	2 000	430	430	286	144	50%	2 000
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		6	40	40	0	0	20	(20)	-99%	40
Economic and environmental services		67 197	67 866	67 866	5 271	31 694	33 933	(2 239)	-7%	67 866
Planning and development		1 416	2 531	2 531	-	212	1 266	(1 054)	-83%	2 531
Road transport		65 782	65 335	65 335	5 271	31 483	32 667	(1 185)	-4%	65 335
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
Other	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	121 438	125 311	129 294	7 214	66 203	61 793	4 410	7%	129 294
Expenditure - Functional										
Governance and administration		40 845	40 987	42 056	4 302	21 040	20 226	814	4%	42 056
Executive and council		10 339	11 686	12 369	961	5 712	5 843	(131)	-2%	12 369
Finance and administration		29 312	27 658	28 044	3 239	14 407	13 561	846	6%	28 044
Internal audit		1 194	1 643	1 643	102	921	821	100	12%	1 643
Community and public safety		8 071	8 989	8 929	1 177	4 797	4 428	369	8%	8 929
Community and social services		814	2 950	2 890	327	1 335	1 443	(109)	-8%	2 890
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		1 570	-	-	48	90	-	90	#DIV/0!	-
Housing		-	-	-	-	-	-	-	-	-
Health		5 686	6 038	6 038	802	3 373	2 985	388	13%	6 038
Economic and environmental services		73 803	73 042	72 824	9 005	36 283	36 100	183	1%	72 824
Planning and development		7 553	7 707	7 569	618	2 349	3 923	(1 574)	-40%	7 569
Road transport		66 250	65 335	65 255	8 387	33 934	32 177	1 757	5%	65 255
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
Other		55	100	100	36	36	50	(14)	-28%	100
Total Expenditure - Functional	3	122 774	123 118	123 909	14 521	62 156	60 804	1 353	2%	123 909
Surplus/ (Deficit) for the year		(1 336)	2 193	5 385	(7 306)	4 047	989	3 057	3,0903929	5 385

2.4.1.3 Table C3: Monthly Budget Statement – Financial:

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

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

Vote Description	Ref	2023/24	Budget Year 2024/25							
		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	48 215	49 808	52 216	728	20 249	24 506	(4 257)	-17,4%	52 216
Vote 2 - Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 3 - Finance		2 693	2 688	3 763	647	12 715	1 344	11 371	846,0%	3 763
Vote 4 - Corporate Services		4 749	7 480	7 980	568	1 757	3 276	(1 519)	-46,4%	7 980
Vote 5 - Technical Services		65 782	65 335	65 335	5 271	31 483	32 667	(1 185)	-3,6%	65 335
Vote 6 - COMMUNITY & SOCIAL SERVICES		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	121 438	125 311	129 294	7 214	66 203	61 793	4 410	7,1%	129 294
Expenditure by Vote										
Vote 1 - Executive and Council	1	14 162	13 593	13 593	996	6 986	6 666	320	4,8%	13 593
Vote 2 - Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 3 - Finance		21 354	20 444	20 079	2 780	11 286	9 854	1 432	14,5%	20 079
Vote 4 - Corporate Services		21 646	24 511	24 982	2 357	9 959	12 121	(2 162)	-17,8%	24 982
Vote 5 - Technical Services		65 612	64 571	65 255	8 387	33 926	32 163	1 763	5,5%	65 255
Vote 6 - COMMUNITY & SOCIAL SERVICES		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	122 774	123 118	123 909	14 521	62 156	60 804	1 353	2,2%	123 909
Surplus/ (Deficit) for the year	2	(1 336)	2 193	5 385	(7 306)	4 047	989	3 057	309,0%	5 385

Table C3C: Monthly Budget Statement – Financial:

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

Vote Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue by Vote	1									
Vote 1 - Executive and Council		48 215	49 808	52 216	728	20 249	24 506	(4 257)	-17%	52 216
1.1 - [Name of sub-vote]								-		
Vote 2 - Municipal Manager		-	-	-	-	-	-	-		-
2.1 - [Name of sub-vote]								-		
Vote 3 - Finance		2 693	2 688	3 763	647	12 715	1 344	11 371	846%	3 763
3.1 - [Name of sub-vote]								-		
Vote 4 - Corporate Services		4 749	7 480	7 980	568	1 757	3 276	(1 519)	-46%	7 980
4.1 - [Name of sub-vote]								-		
Vote 5 - Technical Services		65 782	65 335	65 335	5 271	31 483	32 667	(1 185)	-4%	65 335
5.1 - [Name of sub-vote]								-		
Total Revenue by Vote	2	121 438	125 311	129 294	7 214	66 203	61 793	4 410	7%	129 294
Expenditure by Vote	1									
Vote 1 - Executive and Council		14 162	13 593	13 593	996	6 986	6 666	320	5%	13 593
1.1 - [Name of sub-vote]								-		
Vote 2 - Municipal Manager		-	-	-	-	-	-	-		-
2.1 - [Name of sub-vote]								-		
Vote 3 - Finance		21 354	20 444	20 079	2 780	11 286	9 854	1 432	15%	20 079
3.1 - [Name of sub-vote]								-		
Vote 4 - Corporate Services		21 646	24 511	24 982	2 357	9 959	12 121	(2 162)	-18%	24 982
4.1 - [Name of sub-vote]								-		
Vote 5 - Technical Services		65 612	64 571	65 255	8 387	33 926	32 163	1 763	5%	65 255
5.1 - [Name of sub-vote]								-		
Vote 6 - COMMUNITY & SOCIAL SERVICES		-	-	-	-	-	-	-		-
6.1 - [Name of sub-vote]								-		
Total Expenditure by Vote	2	122 774	123 118	123 909	14 521	62 156	60 804	1 353	0	123 909
Surplus/ (Deficit) for the year	2	(1 336)	2 193	5 385	(7 306)	4 047	989	3 057	0	5 385

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

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

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

Description	Ref	2023/24		Budget Year 2024/25						
		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	69	247	247	(8)	33	123	(90)	-73%	247	
Agency services	6 001	7 840	7 840	507	3 043	3 920	(877)	-22%	7 840	
Interest	-	-	-	-	-	-	-	-	-	
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	
Interest from Current and Non Current Assets	1 705	1 950	1 950	130	878	975	(97)	-10%	1 950	
Dividends	-	-	-	-	-	-	-	-	-	
Rent on Land	-	-	-	-	-	-	-	-	-	
Rental from Fixed Assets	66	65	65	-	-	32	(32)	-100%	65	
Licence and permits	55	49	49	6	32	25	8	31%	49	
Operational Revenue	66 811	65 380	65 380	5 274	31 500	32 690	(1 190)	-4%	65 380	
Non-Exchange Revenue										
Property rates	-	-	-	-	-	-	-	-	-	
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	
Licence and permits	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - Operational	45 691	46 892	50 375	875	29 669	23 048	6 621	29%	50 375	
Interest	-	-	-	-	-	-	-	-	-	
Fuel Levy	-	-	-	-	-	-	-	-	-	
Operational Revenue	-	-	-	-	-	-	-	-	-	
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	
Other Gains	1 040	-	-	-	-	-	-	-	-	
Discontinued Operations	-	-	-	-	-	-	-	-	-	
Total Revenue (excluding capital transfers and contributions)		121 438	122 422	125 905	6 784	65 155	60 813	4 343	7%	125 905
Expenditure By Type										
Employee related costs	67 829	67 473	66 927	8 342	34 727	33 163	1 563	5%	66 927	
Remuneration of councillors	4 975	5 200	5 200	451	2 667	2 600	67	3%	5 200	
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	
Inventory consumed	14 106	18 089	17 314	1 419	7 453	9 088	(1 635)	-18%	17 314	
Debt impairment	-	-	-	-	-	-	-	-	-	
Depreciation and amortisation	375	1 035	1 035	143	411	517	(106)	-20%	1 035	
Interest	843	50	50	-	-	25	(25)	-100%	50	
Contracted services	10 887	9 499	9 444	278	3 896	4 501	(605)	-13%	9 444	
Transfers and subsidies	1 199	260	260	-	39	110	(71)	-65%	260	
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	
Operational costs	22 154	21 512	23 679	3 887	12 963	10 800	2 164	20%	23 679	
Losses on Disposal of Assets	1	-	-	-	-	-	-	-	-	
Other Losses	4	-	-	-	-	-	-	-	-	
Total Expenditure		122 374	123 118	123 909	14 521	62 156	60 804	1 353	2%	123 909
Surplus/(Deficit)		(935)	(696)	1 996	(7 736)	2 999	9	2 990	0	1 996
Transfers and subsidies - capital (monetary allocations)	-	2 889	3 389	430	1 048	980	67	0	3 389	
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers & contributions		(935)	2 193	5 385	(7 306)	4 047	989	3 057	0	5 385
Income Tax	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after income tax		(935)	2 193	5 385	(7 306)	4 047	989	3 057	0	5 385
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality		(935)	2 193	5 385	(7 306)	4 047	989	3 057	0	5 385
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	
Surplus/ (Deficit) for the year		(935)	2 193	5 385	(7 306)	4 047	989	3 057	0	5 385

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

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

Vote Description	Ref	Budget Year 2024/25								
		2023/24 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - Executive and Council		23	-	-	-	-	-	-	-	-
Vote 2 - Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 3 - Finance		276	-	-	-	-	-	-	-	-
Vote 4 - Corporate Services		766	391	391	-	-	196	(196)	-100%	391
Vote 5 - Technical Services		879	-	-	-	-	-	-	-	-
Vote 6 - COMMUNITY & SOCIAL SERVICES		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	1 945	391	391	-	-	196	(196)	-100%	391
Single Year expenditure appropriation	2									
Vote 1 - Executive and Council		-	96	96	-	10	48	(37)	-78%	96
Vote 2 - Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 3 - Finance		60	860	860	-	550	430	120	28%	860
Vote 4 - Corporate Services		36	1 418	3 999	-	396	626	(230)	-37%	3 999
Vote 5 - Technical Services		-	-	-	-	-	-	-	-	-
Vote 6 - COMMUNITY & SOCIAL SERVICES		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	96	2 373	4 955	-	957	1 104	(147)	-13%	4 955
Total Capital Expenditure		2 041	2 765	5 346	-	957	1 299	(343)	-26%	5 346
Capital Expenditure - Functional Classification										
Governance and administration		83	1 347	1 425	-	561	673	(113)	-17%	1 425
Executive and council		23	487	487	-	10	243	(233)	-96%	487
Finance and administration		60	860	938	-	550	430	120	28%	938
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		915	1 374	3 878	-	375	604	(229)	-38%	3 878
Community and social services		-	1 304	3 808	-	374	569	(195)	-34%	3 808
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		915	70	70	-	1	35	(34)	-96%	70
Economic and environmental services		1 042	43	43	-	21	22	(1)	-4%	43
Planning and development		1 042	43	43	-	21	22	(1)	-4%	43
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	2 041	2 765	5 346	-	957	1 299	(343)	-26%	5 346
Funded by:										
National Government		1 661	1 208	1 208	-	537	604	(67)	-11%	1 208
Provincial Government		276	1 304	3 808	-	374	569	(195)	-34%	3 808
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat/ Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		1 937	2 512	5 016	-	911	1 173	(262)	-22%	5 016
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		104	253	331	-	46	126	(81)	-64%	331
Total Capital Funding		2 041	2 765	5 346	-	957	1 299	(343)	-26%	5 346

2.4.1.6 Table C6: Monthly Budget Statement – Financial Position:

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

Description	Ref	2023/24	Budget Year 2024/25			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash and cash equivalents		12 687	12 506	13 863	20 548	13 863
Trade and other receivables from exchange transactions		528	678	631	429	631
Receivables from non-exchange transactions		-	-	-	-	-
Current portion of non-current receivables		571	531	571	571	571
Inventory		1 586	1 249	1 506	1 093	1 506
VAT		(143)	383	(143)	(250)	(143)
Other current assets		4 251	4 727	8 909	3 602	8 909
Total current assets		19 479	20 075	25 336	25 993	25 336
Non current assets						
Investments		-	-	-	-	-
Investment property		-	-	-	-	-
Property, plant and equipment		10 222	12 823	14 534	10 767	14 534
Biological assets		-	-	-	-	-
Living and non-living resources		-	-	-	-	-
Heritage assets		-	-	-	-	-
Intangible assets		48	62	48	48	48
Trade and other receivables from exchange transactions		-	-	-	-	-
Non-current receivables from non-exchange transactions		6 980	6 544	6 980	6 980	6 980
Other non-current assets		-	-	-	-	-
Total non current assets		17 250	19 429	21 562	17 795	21 562
TOTAL ASSETS		36 729	39 504	46 898	43 789	46 898
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Financial liabilities		-	100	100	-	100
Consumer deposits		-	2	2	-	2
Trade and other payables from exchange transactions		2 286	1 867	3 731	1 877	3 731
Trade and other payables from non-exchange transactions		5 368	2 729	5 390	19 419	5 390
Provision		5 966	4 857	6 193	5 898	6 193
VAT		(732)	-	(732)	(732)	(732)
Other current liabilities		-	809	809	-	809
Total current liabilities		12 888	10 364	15 492	26 461	15 492
Non current liabilities						
Financial liabilities		-	-	-	-	-
Provision		2 395	2 370	2 486	2 395	2 486
Long term portion of trade payables		-	-	-	-	-
Other non-current liabilities		10 886	11 699	11 336	10 886	11 336
Total non current liabilities		13 281	14 069	13 822	13 281	13 822
TOTAL LIABILITIES		26 169	24 433	29 314	39 742	29 314
NET ASSETS	2	10 560	15 071	17 583	4 047	17 583
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		10 961	17 324	16 082	4 047	16 082
Reserves and funds		-	-	-	-	-
Other		-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	10 961	17 324	16 082	4 047	16 082

2.4.1.7 Table C7: Monthly Budget Statement – Cash Flow:

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

Description	Ref	2023/24		Budget Year 2024/25						
		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		76 336	77 167	77 167	6 111	36 275	38 584	(2 309)	-6%	77 167
Transfers and Subsidies - Operational		45 745	46 892	46 892	13 504	34 766	23 446	11 320	48%	46 892
Transfers and Subsidies - Capital		2 400	2 889	2 889	-	-	1 445	(1 445)	-100%	2 889
Interest		-	1 950	1 950	-	-	975	(975)	-100%	1 950
Dividends		-	-	-	-	-	-	-	-	-
Payments										
Suppliers and employees		(79 403)	(124 233)	(124 233)	(13 926)	(59 039)	(62 116)	(3 077)	5%	(124 233)
Interest		-	(50)	(50)	-	-	(25)	(25)	100%	(50)
Transfers and Subsidies		-	(260)	(260)	-	-	(130)	(130)	100%	(260)
NET CASH FROM/(USED) OPERATING ACTIVITIES		45 078	4 356	4 356	5 688	12 002	2 178	(9 824)	-451%	4 356
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables		6 980	-	(436)	-	(6 980)	(3 272)	(3 708)	113%	(436)
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-
Payments										
Capital assets		(497)	(3 180)	(3 180)	-	(1 361)	(1 590)	(229)	14%	(3 180)
NET CASH FROM/(USED) INVESTING ACTIVITIES		6 484	(3 180)	(3 616)	-	(8 341)	(4 862)	3 480	-72%	(3 616)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	-	-	(8 342)	(34 727)	-	(34 727)	#DIV/0!	-
Payments										
Repayment of borrowing		-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	-	-	(8 342)	(34 727)	-	34 727	#DIV/0!	-
NET INCREASE/ (DECREASE) IN CASH HELD		51 561	1 176	740	(2 654)	(31 066)	(2 684)			740
Cash/cash equivalents at beginning:		11 365	11 330	12 687		12 687	12 687			12 687
Cash/cash equivalents at month/year end:		62 926	12 506	13 427	(2 654)	(18 379)	10 003			13 427

3. PART 2 – SUPPORTING DOCUMENTATION

3.1 SECTION 5 – DEBTORS ANALYSIS:

3.1.1 Supporting Table SC3:

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

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

Description	NT Code	Budget Year 2024/25									Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy	
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total			Total over 90 days
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1600	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	8	1	-	-	-	179	-	267	455	446	-	-
Total By Income Source	2000	8	1	-	-	-	179	-	267	455	446	-	-
2023/24 - totals only		30872	3252	0	0	0	8332	0	173021	215	181	0	0
Debtors Age Analysis By Customer Group													
Organs of State	2200	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	2300	-	-	-	-	-	-	-	-	-	-	-	-
Households	2400	4	-	-	-	-	4	-	171	178	174	-	-
Other	2500	4	1	-	-	-	175	-	97	277	272	-	-
Total By Customer Group	2600	8	1	-	-	-	179	-	267	455	446	-	-

3.1.2 Supporting Table SC4:

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

Description	NT Code	Budget Year 2024/25									Total	Prior year totals for chart (same period)	
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year				
R thousands													
Creditors Age Analysis By Customer Type													
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-	-	-	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	25	2 665	2	0	0	0	0	1	0	2 693	86	
Auditor General	0800	-	-	-	-	-	-	-	-	-	-	-	
Other	0900	-	-	-	-	-	-	-	-	-	-	-	
Medical Aid deductions													
Total By Customer Type	1000	25	2 665	2	0	0	0	0	1	0	2 693	86	

3.2 SECTION 6 – GRANT RECEIPTS:

3.2.1 Supporting Table SC6 – Grant Receipts:

CENTRAL KAROO MTREF ALLOCATIONS: DECEMBER 2024/2025

	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
C DC5 Central Karoo								
Direct transfers								
Equitable share and related	-	-	-	-	-	-	-	-
Infrastructure	998	-	(100)	(6)	-	892	892	-
Rural roads assets management systems grant	998	-	(100)	(6)	-	892	892	-
Capacity building and other current transfers	210	542	(187)	(2)	-	562	1 180	(618)
Local government financial management grant	769	-	(46)	(1)	-	722	722	-
Municipal Systems Improvement Grant	(618)	-	-	-	-	(618)	-	(618)
Expanded public works programme integrated grant for municipalities	59	542	(141)	(1)	-	458	458	-
Sub total direct transfers	1 208	542	(287)	(8)	-	1 454	2 072	(618)
Total: Transfers from National Treasury	1 208	542	(287)	(8)	-	1 454	2 072	(618)
Transfers for Provincial Departments								
Municipal Allocations from Provincial Department								
Provincial Treasury	750	-	(500)	-	-	250	250	-
Western Cape Financial Management Support Grant	-	-	-	-	-	-	-	-
Western Cape Financial Management Capability Building Grant	750	-	(500)	-	-	250	250	-
Western Cape Financial Management Capacity Building Grant	-	-	-	-	-	-	-	-
Community Safety	2	-	-	-	-	2	2	-
Safety initiative implementation - Whole of Society Approach (WOSA)	2	-	-	-	-	2	2	-
Local Government	4 487	-	(71)	-	-	4 416	4 416	(0)
Local Government Internship Grant	-	-	-	-	-	-	-	-
Western Cape Municipal Intervention Grant	342	-	(46)	-	-	296	296	-
Municipal Service Delivers and Capacity Building Grant	175	-	(25)	-	-	150	150	-
Joint District and Metro Approach Grant	(0)	-	-	-	-	(0)	-	(0)
Fire Service Capacity Building Grant	1 570	-	-	-	-	1 570	1 570	-
Local Government Public Employment Support Grant	-	-	-	-	-	-	-	-
Local Government Emergency Load-shedding Relief Grant	0	-	-	-	-	0	0	-
Municipal Water Resilience Grant	2 400	-	-	-	-	2 400	2 400	-
Total: Transfers from Provincial Departments	5 239	-	(571)	-	-	4 668	4 668	(0)
Transfers for Other Grant Providers								
Municipal Allocations from other grant providers								
<i>of which</i>								
Other Grant Providers	340	-	-	-	-	340	358	(17)
The Chemical industries Education and Training Authority	126	-	-	-	-	126	126	-
Nedbank Winter Outreach	30	-	-	-	-	30	30	-
Local Government Sector and Training Authority (Africa Creek)	202	-	-	-	-	202	202	-
Local Government Sector and Training Authority (LGLDP - 202331655 & 20233368)	(5)	-	-	-	-	(5)	-	(5)
Local Government Sector and Training Authority (LGLDP - 20239677)	(12)	-	-	-	-	(12)	-	(12)
Total: Transfers from Other grant providers	340	-	-	-	-	340	358	(17)
TOTAL GRANT ALLOCATIONS FROM PROVINCIAL, NATIONAL AND OTHER	6 787	542	(858)	(8)	-	6 463	7 098	(635)

3.3 SECTION 7 – CAPITAL PROGRAMME PERFORMANCE:

3.3.1 Supporting Table C12:

Supporting Table C12 reconciled with Table C5.

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

Month	Budget Year 2024/25									
	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	170	230	122	20	20	122	101	83,3%	1%	
August	170	230	122	536	556	243	(313)	-128,5%	20%	
September	170	230	122	(18)	538	365	(173)	-47,4%	19%	
October	170	230	496	374	912	861	(51)	-6,0%	33%	
November	170	230	122	44	957	982	26	2,6%	35%	
December	170	230	317	-	957	1 299	343	26,4%	35%	
January	170	230	317	-	957	1 616	659	40,8%	35%	
February	170	230	317	-	957	1 933	976	50,5%	35%	
March	170	230	317	-	957	2 249	1 293	57,5%	35%	
April	170	230	317	-	957	2 566	1 610	62,7%	35%	
May	170	230	317	-	957	2 883	1 926	66,8%	35%	
June	170	230	2 464	-	957	5 346	4 390	82,1%	35%	
Total Capital expenditure	2 041	2 765	5 346	957						

QUALITY CERTIFICATE

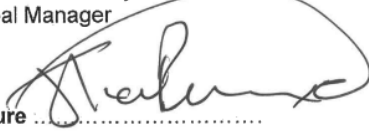
I, Mr Mnyamezeli J Penxa, the Municipal Manager of the Central Karoo District Municipality, hereby certify that –

(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 December 2024/2025 financial year, has been prepared in accordance with the Municipal Finance Management Act and regulations made under the Act.

Print Name : Mr Mnyamezeli J Penxa
Municipal Manager

Signature 

Date : 14/01/2025

NON-FINANCIAL PERFORMANCE REPORTING – QUARTER 2 (01 OCTOBER – 31 DECEMBER 2024)

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 second (2nd) Quarter (01 October – 31 December 2024) of the 2024/2025 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 second (2nd) Quarter (01 October – 31 December 2024) of the 2024/2025 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 2024/2025 was approved by the Executive Mayor on 18 June 2024.
- (d) The Departmental SDBIP measures the achievement of performance indicators that have been determined with regard to operational service delivery within each department and have been aligned with the Top Layer SDBIP.
The Departmental Plans have been approved by the Municipal Manager.
- (e) The overall assessment of actual performance against targets set for the key performance indicators as documented in the SDBIP is illustrated in terms of the following assessment methodology:

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

Table 1: Description of colour codes

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

Objectives; and

- A detailed performance review per Strategic Objective.

3.2 Monitoring

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

4. Actual performance for the second (2nd) Quarter (01 October – 31 December 2024)

- (a) The Top Layer SDBIP contains performance indicators per Strategic Objective and comments with corrective measures with regard to targets not achieved.
- (b) Overall performance (dashboard) per National Key Performance Area and municipal Strategic Objectives will be provided for in Section 5 of this report.
- (c) A detailed analysis of actual performance for the second (2nd) Quarter (01 October – 31 December 2024) of the 2024/2025 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 October – 31 December 2024**

Central Karoo District Municipality

National KPA

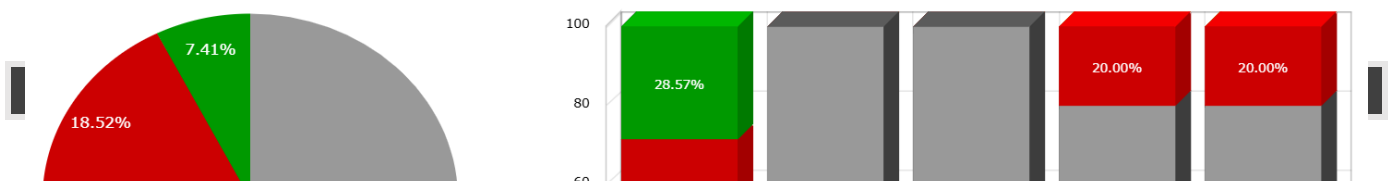


Figure 1: Graphs: Overall Performance on National KPA's

	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	20 (74.07%)	2 (28.57%)	8 (100.00%)	2 (100.00%)	4 (80.00%)	4 (80.00%)	-
Not Met	5 (18.52%)	3 (42.86%)	-	-	1 (20.00%)	1 (20.00%)	-
Almost Met	-	-	-	-	-	-	-
Met	2 (7.41%)	2 (28.57%)	-	-	-	-	-
Well Met	-	-	-	-	-	-	-
Extremely Well Met	-	-	-	-	-	-	-
Did Not Occur	-	-	-	-	-	-	-
Total:	27	7	8	2	5	5	-
	100%	25.93%	29.63%	7.41%	18.52%	18.52%	-

Table 2: Overall Performance on National KPA's

(b) Dashboard summary per Strategic Objective for the period – 01 October – 31 December 2024

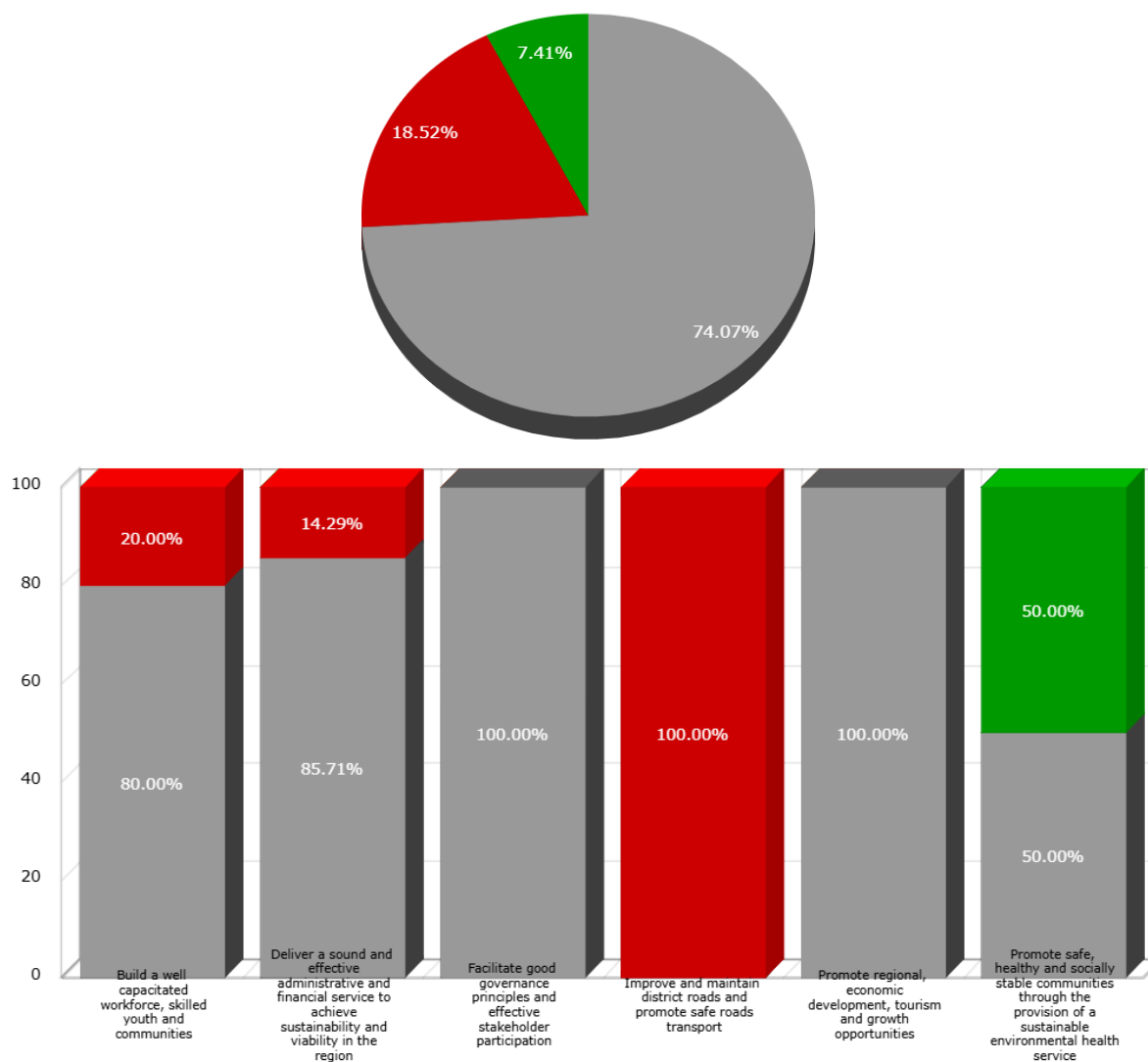


Figure 2: Graphs: Overall performance on Municipal KPA's

	Central Karoo District Municipality	Build a well capacitated workforce, skilled youth and communities	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	safe, healthy and socially stable communities through the provision of a sustainable environmental health service
Not Yet Applicable	20 (74.07%)	4 (80.00%)	6 (85.71%)	6 (100.00%)	-	-	2 (100.00%)	2 (50.00%)
Not Met	5 (18.52%)	1 (20.00%)	1 (14.29%)	-	3 (100.00%)	-	-	-
Almost Met	-	-	-	-	-	-	-	-
Met	2 (7.41%)	-	-	-	-	-	-	2 (50.00%)
Well Met	-	-	-	-	-	-	-	-
Extremely Well Met	-	-	-	-	-	-	-	-
Did Not Occur	-	-	-	-	-	-	-	-
Total:	27	5	7	6	3	-	2	4

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 2 (October – December 2024)		
			Corrective Measures	Target	Actual
TL58	Review the organisational structure (Macro) and submit to Council for approval by 31 May 2025	Organisational structure reviewed and submitted to Council		0	0
TL61	Spend 0.5% of the municipality's personnel budget on training by 30 June 2025 [(Total Actual Training Expenditure/ Total personnel Budget) x100]	% of the personnel budget spent on training		0%	0%
TL62	Review the Workplace Skills Plan and submit to LGSETA by 30 April 2025	Workplace Skills Plan reviewed and submitted		0	0
TL63	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 2025	Number of people employed		0	0
TL64	Fill all budgeted vacant posts within 6 months from position becoming vacant in terms of Regulation 890 (MSR)	% of budgeted vacant posts filled within 6 months	[D113] HR Manager: Assist staff to be upskilled. (December 2024)	100%	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%	1
O	KPI Almost Met	75.000% <= Actual/Target <= 99.999%	0
G	KPI Met	Actual meets Target (Actual/Target = 100%)	0
G2	KPI Well Met	100.001% <= Actual/Target <= 149.999%	0
B	KPI Extremely Well Met	150.000% <= Actual/Target	0
	Total KPIs:		5

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 2 (October – December 2024)		
			Corrective Measures	Target	Actual
TL55	Spend 90% of the municipal capital budget by 30 June 2025 {(Actual amount spent /Total amount budgeted) X100}	% of capital budget spent		40%	0%
TL73	Review 19 budget related policies and submit to Council for approval by 31 May 2025	Number of policies reviewed and submitted to Council for approval		0	0
TL74	Review and submit the MFMA delegation register to Council for approval by 31 May 2025	MFMA delegation registered reviewed and submitted to Council for approval		0	0
TL75	Compile and submit the financial statements to the Auditor-General by 31 August 2024	Financial statements compiled and submitted to the Auditor-General		0	0



Ref	KPI Name	Description of Unit of Measurement	QUARTER 2 (October – December 2024)		
			Corrective Measures	Target	Actual
TL76	Financial viability measured in terms of the municipality's ability to meet its service debt obligations as at 30 June 2025 [(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%
TL77	Financial viability measured in terms of the available cash to cover fixed operating expenditure as at 30 June 2025 [(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 2025		0	0
TL78	Achieve a current ratio of 1:1 by 30 June 2025 (Current assets : Current liabilities)	Number of times the Municipality can pay back its short term- liabilities with its short-term assets by 30 June 2025		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%	1
O	KPI Almost Met	75.000% <= Actual/Target <= 99.999%	0
G	KPI Met	Actual meets Target (Actual/Target = 100%)	0
G2	KPI Well Met	100.001% <= Actual/Target <= 149.999%	0
B	KPI Extremely Well Met	150.000% <= Actual/Target	0
	Total KPIs:		7



6.3 Facilitate good governance principles and effective stakeholder participation

Ref	KPI Name	Description of Unit of Measurement	QUARTER 2 (October – December 2024)		
			Corrective Measures	Target	Actual
TL56	Review the Risk Based Audit Plan (RBAP) and submit to the Audit Committee for approval by 30 June 2025	RBAP revised and submitted to the Audit Committee		0	0
TL57	Complete 80% of the audits as per the RBAP by 30 June 2025 [(Audits completed for the year/audits planned for the year according to the RBAP) x100]	% audits completed		0%	0%
TL59	Submit the draft Annual Report in Council by 31 January 2025	Draft Annual Report submitted in Council		0	0
TL60	Review Corporate and HR policies and submit to Council for approval by 30 June 2025	Number of policies reviewed and submitted		0	0
TL67	Develop the IDP and Budget Process Plan and submit to Council by 31 August 2024	IDP and Budget Process Plan submitted		0	0
TL68	Submit the final IDP to Council by 31 May 2025 for approval	Final IDP submitted for approval		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.	6
R	KPI Not Met	0% <= Actual/Target <= 74.999%	0
O	KPI Almost Met	75.000% <= Actual/Target <= 99.999%	0
G	KPI Met	Actual meets Target (Actual/Target = 100%)	0
G2	KPI Well Met	100.001% <= Actual/Target <= 149.999%	0
B	KPI Extremely Well Met	150.000% <= Actual/Target	0
	Total KPIs:		6



6.4 Improve and maintain district roads and promote safe roads transport

Ref	KPI Name	Description of Unit of Measurement	QUARTER 2 (October – December 2024)		
			Corrective Measures	Target	Actual
TL79	Create job opportunities in terms of skills and labour needs within identified road projects by June 2025	Number of job opportunities created		10	0
TL80	Spend 95% of the total approved Roads budget by 30 June 2025 [(Actual expenditure divided by approved allocation received) x100]	% of total approved Roads budget spent		40%	0%
TL81	Regravel 40 kilometres of road by 30 June 2025	Number of kilometres regravelled		20	0

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%	3
O	KPI Almost Met	75.000% <= Actual/Target <= 99.999%	0
G	KPI Met	Actual meets Target (Actual/Target = 100%)	0
G2	KPI Well Met	100.001% <= Actual/Target <= 149.999%	0
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 2 (October – December 2024)		
			Corrective Measures	Target	Actual
TL65	Develop and submit LED Strategy to Council by 31 May	LED Strategy submitted to Council by 31 May		0	0
TL66	Create full time equivalent (FTE's) through expenditure with the EPWP job creation initiatives by 30 June 2025	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.	2
R	KPI Not Met	0% <= Actual/Target <= 74.999%	0
O	KPI Almost Met	75.000% <= Actual/Target <= 99.999%	0
G	KPI Met	Actual meets Target (Actual/Target = 100%)	0
G2	KPI Well Met	100.001% <= Actual/Target <= 149.999%	0
B	KPI Extremely Well Met	150.000% <= Actual/Target	0
	Total KPIs:		2



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

Ref	KPI Name	Description of Unit of Measurement	QUARTER 2 (October – December 2024)		
			Corrective Measures	Target	Actual
TL72	Review the Disaster Management Plan and submit to Council by 31 May 2025	Disaster Management Plan reviewed and submitted		0	0

SUMMARY OF RESULTS: PREVENT AND MINIMIZE THE IMPACT OF POSSIBLE DISASTERS AND IMPROVE PUBLIC SAFETY IN THE REGION

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

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

Ref	KPI Name	Description of Unit of Measurement	QUARTER 2 (October – December 2024)		
			Corrective Measures	Target	Actual
TL69	Compile and submit bi-annual Water Quality Evaluation Reports to the Beaufort West, Prince Albert &	Number of Water Quality Evaluation Reports submitted to Water Service Authorities by 30 June 2025		3	3



Ref	KPI Name	Description of Unit of Measurement	QUARTER 2 (October – December 2024)		
			Corrective Measures	Target	Actual
	Laingsburg Water Service Authorities by 30 June 2025				
TL70	Compile and submit annual Waste Management Evaluation Report to the Beaufort West, Prince Albert & Laingsburg municipalities by 30 June 2025	Number of Waste Management Evaluation Reports submitted to local municipalities by 30 June 2025		0	0
TL71	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 2025	Number of Informal Settlement Evaluation Reports submitted to local municipalities by 30 June 2025		5	5

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.	2
R	KPI Not Met	0% <= Actual/Target <= 74.999%	1
O	KPI Almost Met	75.000% <= Actual/Target <= 99.999%	0
G	KPI Met	Actual meets Target (Actual/Target = 100%)	0
G2	KPI Well Met	100.001% <= Actual/Target <= 149.999%	0
B	KPI Extremely Well Met	150.000% <= Actual/Target	0
	Total KPIs:		3



7. CONCLUSION

OVERALL SUMMARY OF RESULTS:

N/A	KPI Not Yet Applicable	KPIs with no targets or actuals in the selected period.	20
R	KPI Not Met	0% <= Actual/Target <= 74.999%	5
O	KPI Almost Met	75.000% <= Actual/Target <= 99.999%	0
G	KPI Met	Actual meets Target (Actual/Target = 100%)	2
G2	KPI Well Met	100.001% <= Actual/Target <= 149.999%	0
B	KPI Extremely Well Met	150.000% <= Actual/Target	0
	Total KPIs:		27

(a) Out of the 27 Key Performance Indicators (KPIs) listed on the Top layer SDBIP 2024/2025, for the second (2nd) Quarter (01 October – 31 December 2024), 20 were not yet applicable, 5 were not met, 0 almost met, 2 KPI's met, 0 well met and 0 extremely well met.

8. CORRECTIVE MEASURES PER DEPARTMENT

Office of the Municipal Manager:

REF	KPI	Corrective measure
TL55	Spend 90% of the municipal capital budget by 30 June 2025 {(Actual amount spent /Total amount budgeted) X100}	NO CORRECTIVE MEASURE PROVIDED.

Corporate & Strategic Support Services:

REF	KPI	Corrective measure
TL64	Fill all budgeted vacant posts within 6 months from position becoming vacant in terms of Regulation 890 (MSR)	[D113] HR Manager: Assist staff to be upskilled. (December 2024)

Financial Services:

None required.

Roads Infrastructure Services:

REF	KPI	Corrective measure
TL79	Create job opportunities in terms of skills and labour needs within identified road projects by June 2025	NO CORRECTIVE MEASURE PROVIDED.
TL80	Spend 95% of the total approved Roads budget by 30 June 2025 [(Actual expenditure divided by approved allocation received) x100]	NO CORRECTIVE MEASURE PROVIDED.
TL81	Regravel 40 kilometres of road by 30 June 2025	NO CORRECTIVE MEASURE PROVIDED.