

# CENTRAL KAROO DISTRICT MUNICIPALITY



## **Section 52 Report – Quarter 3 (2018/19)**

January – March

2019

*“Working together in development and growth”*

# CENTRAL KAROO DISTRICT MUNICIPALITY



## In-Year Report

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

## MONTHLY AND QUARTERLY BUDGET STATEMENT MARCH 2019



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## **GLOSSARY**

- 1.1      **Adjustments Budget –**      Prescribed in section 28 of the MFMA. The formal means by which a municipality may revise its annual budget during the year.
- 1.2      **Allocations –**      Money received from Provincial or National Government or other municipalities.
- 1.3      **Budget –**      The financial plan of the Central Karoo District Municipality.
- 1.4      **Budget Related Policy –**      Policy of the municipality affecting or affected by the budget, examples include tariff policy, rates policy, credit control and debt collection policy.
- 1.5      **Capital Expenditure –**      Spending on assets such as land, buildings, furniture, computer equipment and machinery. Any capital expenditure must be reflected as a non-current asset on the Municipality's balance sheet.
- 1.6      **Cash Flow Statement –**      A statement including only actual receipts and expenditure by the Municipality. Cash payments and receipts do not always coincide with budgeted timings. For example, when an invoice is received by the Municipality it is shown as expenditure in the month it is received, even though it may not be paid in the same period.
- 1.7      **DORA –**      Division of Revenue Act. Annual legislation that shows the total allocations made by national to provincial and local government.
- 1.8      **Equitable Share –**      A general grant paid to Municipalities.

- 1.9 **Fruitless and Wasteful Expenditure –** Expenditure that was made in vain and would have been avoided had reasonable care been exercised.
- 1.10 **GFS –** Government Finance Statistics. An internationally recognised classification system that facilitates like for like comparison between Municipalities.
- 1.11 **GRAP –** Generally Recognised Accounting Practice. The new standard for municipal accounting.
- 1.12 **IDP –** Integrated Development Plan. The main strategic planning document of the Municipality.
- 1.13 **MBRR –** Local Government: Municipal Finance Management Act (56/2003): Municipal Budget and Reporting Regulations.
- 1.14 **MFMA –** Local Government: Municipal Finance Management Act (56/2003). The principle piece of legislation relating to municipal financial management. Herein referred to as the Act.
- 1.15 **MTREF –** Medium Term Revenue and Expenditure Framework. A medium term financial plan, usually 3 years, based on a fixed first year and indicative further two years' budget allocations. Also includes details of the previous and current years' financial position.
- 1.16 **Operating Expenditure –** Spending on the day to day operations of the Municipality such as salaries and wages and general expenses.
- 1.17 **SDBIP –** Service Delivery and Budget Implementation Plan. A detailed plan comprising quarterly performance targets and monthly budget estimates.

- 1.18 **Strategic Objectives –** The main priorities of the Central Karoo District Municipality as set out in the IDP. Budgeted spending must contribute towards the achievement of the strategic objectives.
- 1.19 **Unauthorised Expenditure –** Generally, is spending without, or in excess of, an approved budget.
- 1.20 **Virement –** A transfer of budget.
- 1.21 **Virement Policy –** The policy that sets out the rules for budget transfers. Virements are normally allowed within a vote. Transfers between votes must be agreed by Council through an Adjustments Budget.
- 1.22 **Vote –** 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:
- Executive and Council;
  - Budget and Treasury;
  - Corporate Services; and
  - Technical Services.

## **2. 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:*

No comments apart from that already mentioned in the Executive summary of this report.

##### *2.1.1.2 Other Information:*

Additional clarity on the content of this report or answers to any questions is available from the Chief Financial Officer, Ms. Ursula Baartman.

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**Executive Mayor**

### **2.2 SECTION 2 – RESOLUTIONS:**

The recommended Resolution to Council with regard to the March 2019 In-Year Report is:

#### ***RESOLVED:***

- (a) That the Council take note of contents in the in-year monthly and quarterly report for March 2019 as set out in the schedules contained in Section 4:
  - (i) Table C1 – Monthly Budget Statement Summary;
  - (ii) Table C2 – Monthly Budget Statement: Financial Performance (Standard Classification);

- (iii) Table C3 – Monthly Budget Statement: Financial Performance Standard Classification (Revenue and Expenditure by Municipal Vote);
  - (iv) Table C4 – Monthly Budget Statement: Financial Performance (Revenue by Source and Expenditure by Type);
  - (v) Table C5 – Monthly Budget Statement: Capital Expenditure;
  - (vi) Table C6 – Monthly Budget Statement: Financial Position; and
  - (vii) Table C7 – Monthly Budget Statement – Cash Flows.
- (b) Any other resolutions required by the Council.

## **2.3 SECTION 3 – EXECUTIVE SUMMARY:**

### **2.3.1 Introduction:**

All the schedules reflect the following information:

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

### **2.3.2 Financial Performance, Position and Cash Flow:**

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

#### **2.3.2.1 Financial Performance:**

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

##### **2.3.2.1.1 Overall View:**

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



|                               | <b>Capital Expenditure</b> | <b>Operating Expenditure</b> | <b>Operating Revenue</b> |
|-------------------------------|----------------------------|------------------------------|--------------------------|
| Original Budget               | 1,015,350.00               | 80,483,157.45                | 81,896,918.42            |
| Adjustment Budget             | 1,046,840.00               | 107,852,635.00               | 109,229,524.00           |
| Actual spend / received (YTD) | 464,828.18                 | 73,161,133.20                | 74,642,380.65            |
| <b>Percentage Spend (YTD)</b> | <b>44%</b>                 | <b>68%</b>                   | <b>68%</b>               |

The table reflects spending of the capital budget as percentage spent of 44%. The total operating expenditure and revenue reflects percentage spent of 68% and 68% 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 total revenue excluding capital transfers and contributions for the month of March 2019 is R 18.837 million. Refer to figure 1 for more detail.

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

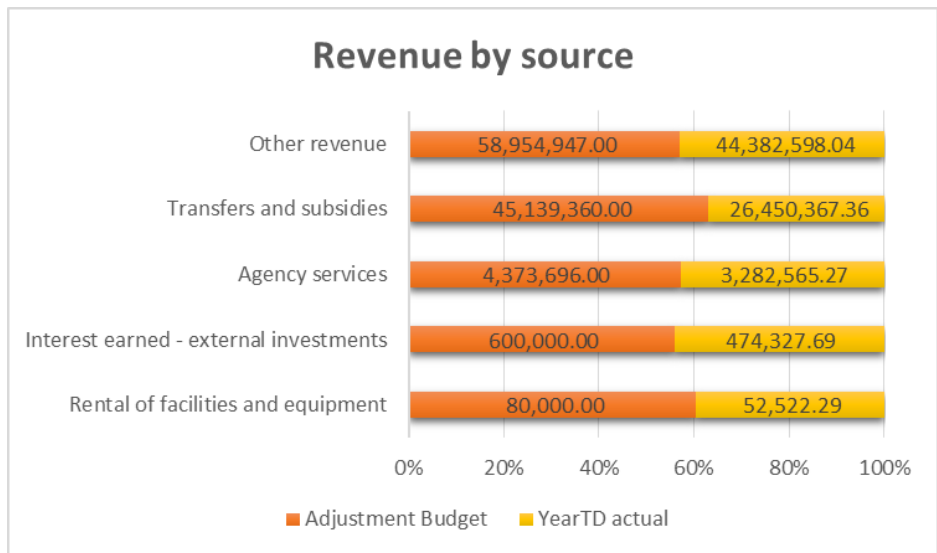


Figure 1 – Revenue by source

**Other Revenue:**

The amount raised as reflected for the actual year to date represents 75% of the budget amount. The budgeted amount received (Year-to-date) amounts to R 44.216 million.

**Interest Earned – External Investments:**

The budget amount for Interest earned R 600 000, whilst the year to date actual revenue is R 474 327.69. Thus, reflecting receipt of 79% at the end of the third quarter.

**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 73.161 million and the year to date budget is R 80.889 million which represents a **variance of 10%** for the year to date.

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

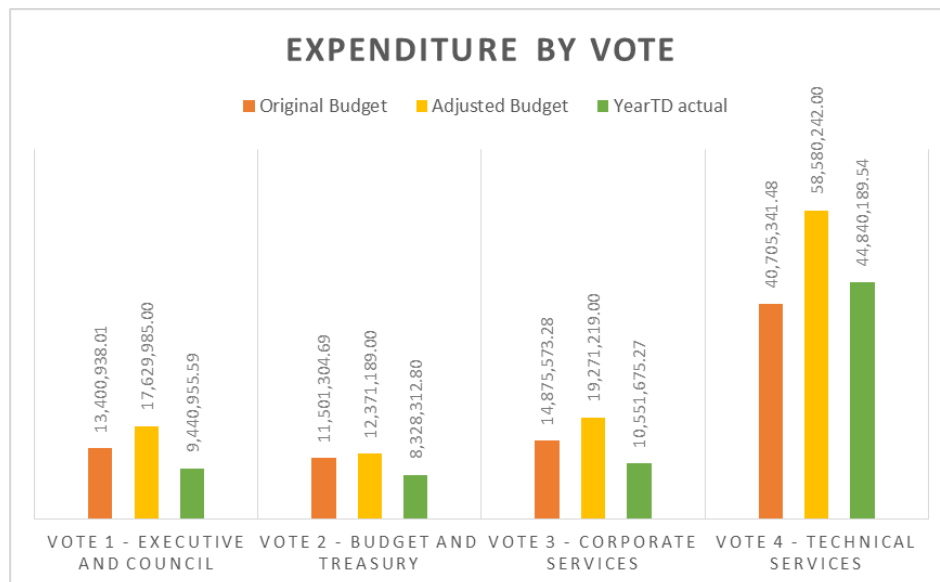


Figure 2 – Breakdown Operating Expenditure by Municipal Vote

| Expenditure by Vote              | Original Budget      | Adjusted Budget       | YearTD actual        | % Spend    |
|----------------------------------|----------------------|-----------------------|----------------------|------------|
| Vote 1 - EXECUTIVE AND COUNCIL   | 13,400,938.01        | 17,629,985.00         | 9,440,955.59         | <b>54%</b> |
| Vote 2 - BUDGET AND TREASURY     | 11,501,304.69        | 12,371,189.00         | 8,328,312.80         | <b>67%</b> |
| Vote 3 - CORPORATE SERVICES      | 14,875,573.28        | 19,271,219.00         | 10,551,675.27        | <b>55%</b> |
| Vote 4 - TECHNICAL SERVICES      | 40,705,341.48        | 58,580,242.00         | 44,840,189.54        | <b>77%</b> |
| <b>Total Expenditure by Vote</b> | <b>80,483,157.45</b> | <b>107,852,635.00</b> | <b>73,161,133.20</b> | <b>68%</b> |

The adjustments budget for Technical Service is R 58.580 million of which R 44.840 million has been expended representing 77% of the budget amount.

The adjustments budget for Corporate Services is R 19.271 million of which R 10.552 million has been expended representing 55% of the budget amount.

The adjustments budget for Budget and Treasury is R 12.371 million of which R 8.328 million has been expended representing 67% of the budget amount.

The adjustments budget for Executive and Council is R 17.630 million of which R 9.441 million has been expended representing 54% of the budget amount.

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

The capital spending for the month of March 2019 amounts to R 19 409.83. The total capital budget amount is R 1.047 million, thus reflecting total spending of 44% at the end of the third quarter.

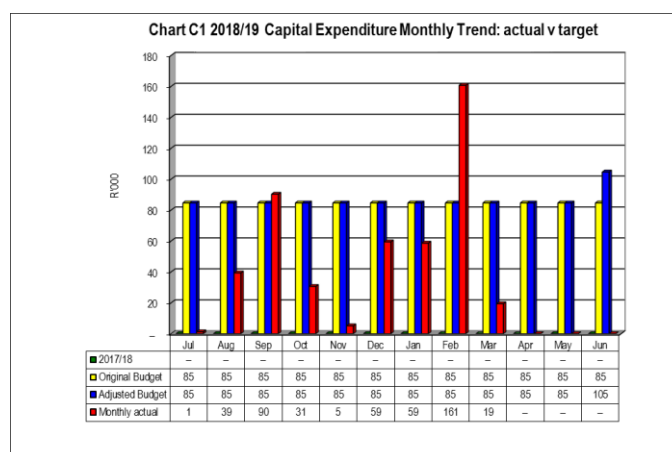


Figure 3 – Breakdown Capital Expenditure by month

## 2.3.3 Cash Flow:

The detail of this section can be found in Section 4 of this report Table C7 (Cash flow statement). The balance at the end of the 3<sup>rd</sup> quarter for the cash flow statement amounts to R 24.884 million.

## 2.4 SECTION 4 – IN-YEAR BUDGET STATEMENT TABLE:

### 2.4.1.1 Table C1: Monthly Budget Statement Summary:

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

DC5 Central Karoo - Table C1 Monthly Budget Statement Summary - M09 March

| Description  | 2017/18          | Budget Year 2018/19 |                   |                    |                    |                    |                     |                 |                    |
|--|------------------|---------------------|-------------------|--------------------|--------------------|--------------------|---------------------|-----------------|--------------------|
|  | Audited Outcome  | Original Budget     | Adjusted Budget   | Monthly actual     | YearTD actual      | YearTD budget      | YTD variance        | YTD variance %  | Full Year Forecast |
| <b>R thousands</b>   |                  |                     |                   |                    |                    |                    |                     |                 |                    |
| <b>Financial Performance</b>   |                  |                     |                   |                    |                    |                    |                     |                 |                    |
| Property rates   | -                | -                   | -                 | -                  | -                  | -                  | -                   | -               | -                  |
| Service charges  | -                | -                   | -                 | -                  | -                  | -                  | -                   | -               | -                  |
| Investment revenue   | -                | 700                 | 600               | 53                 | 474                | 450                | 24                  | 5%              | -                  |
| Transfers and subsidies  | -                | 35,883              | 45,139            | 484                | 26,450             | 33,855             | (7,404)             | -22%            | -                  |
| Other own revenue  | -                | 45,314              | 63,409            | 18,300             | 47,718             | 47,556             | 161                 | 0%              | -                  |
| <b>Total Revenue (excluding capital transfers and contributions)</b> | -                | <b>81,897</b>       | <b>109,148</b>    | <b>18,837</b>      | <b>74,642</b>      | <b>81,861</b>      | <b>(7,219)</b>      | <b>-9%</b>      | -                  |
| Employee costs   | -                | 47,419              | 49,251            | 4,406              | 34,087             | 36,938             | (2,851)             | -8%             | -                  |
| Remuneration of Councillors  | -                | 4,032               | 4,012             | 332                | 2,977              | 3,009              | (32)                | -1%             | -                  |
| Depreciation & asset impairment                                      | -                | 432                 | 410               | -                  | -                  | 307                | (307)               | -100%           | -                  |
| Finance charges  | -                | -                   | -                 | -                  | -                  | -                  | -                   | -               | -                  |
| Materials and bulk purchases   | -                | 66                  | 1,909             | 11                 | 170                | 1,432              | (1,262)             | -88%            | -                  |
| Transfers and subsidies  | -                | -                   | -                 | -                  | -                  | -                  | -                   | -               | -                  |
| Other expenditure  | -                | 28,535              | 52,272            | 13,315             | 35,927             | 39,204             | (3,276)             | -8%             | -                  |
| <b>Total Expenditure</b>   | -                | <b>80,483</b>       | <b>107,853</b>    | <b>18,063</b>      | <b>73,161</b>      | <b>80,889</b>      | <b>(7,728)</b>      | <b>-10%</b>     | -                  |
| <b>Surplus/(Deficit)</b>   | -                | <b>1,414</b>        | <b>1,295</b>      | <b>773</b>         | <b>1,481</b>       | <b>972</b>         | <b>510</b>          | <b>52%</b>      | -                  |
| Transfers and subsidies - capital (monetary alloc                    | -                | -                   | 82                | -                  | -                  | 61                 | (61)                | -100%           | -                  |
| Contributions & Contributed assets                                   | -                | -                   | -                 | -                  | -                  | -                  | -                   | -               | -                  |
| <b>Surplus/(Deficit) after capital transfers &amp; contributions</b> | -                | <b>1,414</b>        | <b>1,377</b>      | <b>773</b>         | <b>1,481</b>       | <b>1,033</b>       | <b>449</b>          | <b>43%</b>      | -                  |
| Share of surplus/ (deficit) of associate                             | -                | -                   | -                 | -                  | -                  | -                  | -                   | -               | -                  |
| <b>Surplus/ (Deficit) for the year</b>                               | -                | <b>1,414</b>        | <b>1,377</b>      | <b>773</b>         | <b>1,481</b>       | <b>1,033</b>       | <b>449</b>          | <b>43%</b>      | -                  |
| <b>Capital expenditure &amp; funds sources</b>                       |                  |                     |                   |                    |                    |                    |                     |                 |                    |
| <b>Capital expenditure</b>   | -                | <b>1,015</b>        | <b>1,047</b>      | <b>19</b>          | <b>465</b>         | <b>785</b>         | <b>(320)</b>        | <b>-41%</b>     | -                  |
| Capital transfers recognised   | -                | 915                 | 947               | 19                 | 465                | 710                | (245)               | -35%            | -                  |
| Public contributions & donations                                     | -                | -                   | -                 | -                  | -                  | -                  | -                   | -               | -                  |
| Borrowing  | -                | -                   | -                 | -                  | -                  | -                  | -                   | -               | -                  |
| Internally generated funds   | -                | 100                 | 100               | -                  | -                  | 75                 | (75)                | -100%           | -                  |
| <b>Total sources of capital funds</b>                                | -                | <b>1,015</b>        | <b>1,047</b>      | <b>19</b>          | <b>465</b>         | <b>785</b>         | <b>(320)</b>        | <b>-41%</b>     | -                  |
| <b>Financial position</b>  |                  |                     |                   |                    |                    |                    |                     |                 |                    |
| Total current assets   | 11,306           | 8,131               | 8,100             |                    | 31,346             |                    |                     |                 | 8,091              |
| Total non current assets   | 17,711           | 19,260              | 19,291            |                    | 18,769             |                    |                     |                 | 19,280             |
| Total current liabilities  | 4,575            | 5,590               | 5,590             |                    | 27,937             |                    |                     |                 | 5,590              |
| Total non current liabilities  | 17,549           | 20,387              | 20,387            |                    | 17,973             |                    |                     |                 | 20,387             |
| Community wealth/Equity  | 6,893            | 1,414               | -                 |                    | 4,204              |                    |                     |                 | 1,414              |
| <b>Cash flows</b>  |                  |                     |                   |                    |                    |                    |                     |                 |                    |
| Net cash from (used) operating                                       | -                | 1,846               | 1,846             | 773                | 22,110             | 1,385              | (20,726)            | -1497%          | -                  |
| Net cash from (used) investing                                       | -                | (1,015)             | (1,027)           | (19)               | (215)              | (770)              | (555)               | 72%             | -                  |
| Net cash from (used) financing                                       | -                | 106                 | 106               | -                  | -                  | 79                 | 79                  | 100%            | -                  |
| <b>Cash/cash equivalents at the month/year end</b>                   | -                | <b>3,925</b>        | <b>3,913</b>      | <b>-</b>           | <b>24,884</b>      | <b>3,682</b>       | <b>(21,202)</b>     | <b>-576%</b>    | <b>2,989</b>       |
| <b>Debtors &amp; creditors analysis</b>                              | <b>0-30 Days</b> | <b>31-60 Days</b>   | <b>61-90 Days</b> | <b>91-120 Days</b> | <b>121-150 Dys</b> | <b>151-180 Dys</b> | <b>181 Dys-1 Yr</b> | <b>Over 1Yr</b> | <b>Total</b>       |
| <b>Debtors Age Analysis</b>  |                  |                     |                   |                    |                    |                    |                     |                 |                    |
| Total By Income Source   | 22               | 98                  | 203               | 1                  | 4                  | 2,032              | -                   | (1)             | 2,359              |
| <b>Creditors Age Analysis</b>  |                  |                     |                   |                    |                    |                    |                     |                 |                    |
| Total Creditors  | 8,361            | 960                 | 149               | 841                | 765                | -                  | -                   | -               | 11,075             |

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) - M09 March |     |                 |                     |                 |                |               |               |              |                |                    |
|---|-----|-----------------|---------------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|
| Description   | Ref | 2017/18         | Budget Year 2018/19 |                 |                |               |               |              |                |                    |
|   |     | Audited Outcome | Original Budget     | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| <b>R thousands</b>  | 1   |                 |                     |                 |                |               |               |              |                |                    |
| <b>Revenue - Functional</b>   |     |                 |                     |                 |                |               |               |              |                |                    |
| <b>Governance and administration</b>  |     | -               | 40,904              | 47,594          | 935            | 29,927        | 35,695        | (5,768)      | -16%           | -                  |
| Executive and council   |     | -               | 35,742              | 36,120          | 516            | 26,831        | 27,090        | (259)        | -1%            | -                  |
| Finance and administration  |     | -               | 5,162               | 10,804          | 390            | 3,031         | 8,103         | (5,073)      | -63%           | -                  |
| Internal audit  |     | -               | -                   | 670             | 29             | 66            | 503           | (437)        | -87%           | -                  |
| <b>Community and public safety</b>  |     | -               | 43                  | 910             | 57             | 515           | 682           | (167)        | -24%           | -                  |
| Community and social services   |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Sport and recreation  |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Public safety   |     | -               | -                   | 877             | 54             | 494           | 658           | (164)        | -25%           | -                  |
| Housing   |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Health  |     | -               | 43                  | 33              | 3              | 21            | 25            | (3)          | -14%           | -                  |
| <b>Economic and environmental services</b>  |     | -               | 40,950              | 60,726          | 17,845         | 44,200        | 45,545        | (1,345)      | -3%            | -                  |
| Planning and development  |     | -               | -                   | 1,767           | 4              | 4             | 1,325         | (1,322)      | -100%          | -                  |
| Road transport  |     | -               | 40,950              | 58,959          | 17,841         | 44,196        | 44,219        | (23)         | 0%             | -                  |
| Environmental protection  |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| <b>Trading services</b>   |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Energy sources  |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Water management  |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Waste water management  |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Waste management  |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| <b>Other</b>  | 4   | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| <b>Total Revenue - Functional</b>   | 2   | -               | 81,897              | 109,230         | 18,837         | 74,642        | 81,922        | (7,280)      | -9%            | -                  |
| <b>Expenditure - Functional</b>   |     |                 |                     |                 |                |               |               |              |                |                    |
| <b>Governance and administration</b>  |     | -               | 28,452              | 36,724          | 2,592          | 21,717        | 27,543        | (5,826)      | -21%           | -                  |
| Executive and council   |     | -               | 8,283               | 9,504           | 757            | 6,054         | 7,128         | (1,074)      | -15%           | -                  |
| Finance and administration  |     | -               | 19,777              | 25,856          | 1,800          | 15,246        | 19,392        | (4,146)      | -21%           | -                  |
| Internal audit  |     | -               | 392                 | 1,364           | 34             | 417           | 1,023         | (607)        | -59%           | -                  |
| <b>Community and public safety</b>  |     | -               | 6,440               | 6,378           | 389            | 3,630         | 4,783         | (1,153)      | -24%           | -                  |
| Community and social services   |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Sport and recreation  |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Public safety   |     | -               | 1,583               | 2,007           | 129            | 1,215         | 1,505         | (291)        | -19%           | -                  |
| Housing   |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Health  |     | -               | 4,856               | 4,371           | 260            | 2,415         | 3,278         | (863)        | -26%           | -                  |
| <b>Economic and environmental services</b>  |     | -               | 45,434              | 64,635          | 15,082         | 47,809        | 48,476        | (667)        | -1%            | -                  |
| Planning and development  |     | -               | 3,226               | 6,055           | 181            | 1,914         | 4,541         | (2,627)      | -58%           | -                  |
| Road transport  |     | -               | 42,208              | 58,580          | 14,901         | 45,895        | 43,935        | 1,960        | 4%             | -                  |
| Environmental protection  |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| <b>Trading services</b>   |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Energy sources  |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Water management  |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Waste water management  |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Waste management  |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| <b>Other</b>  |     | -               | 157                 | 115             | -              | 5             | 86            | (81)         | -94%           | -                  |
| <b>Total Expenditure - Functional</b>   | 3   | -               | 80,483              | 107,853         | 18,063         | 73,161        | 80,889        | (7,728)      | -10%           | -                  |
| <b>Surplus/ (Deficit) for the year</b>  |     | -               | 1,414               | 1,377           | 773            | 1,481         | 1,033         | 449          | 43%            | -                  |

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) - M09 March

| Vote Description                       | Ref | 2017/18         | Budget Year 2018/19 |                 |                |               |               |                |                |                    |
|--|-----|-----------------|---------------------|-----------------|----------------|---------------|---------------|----------------|----------------|--------------------|
|  |     | Audited Outcome | Original Budget     | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance   | YTD variance % | Full Year Forecast |
| <b>R thousands</b>                     |     |                 |                     |                 |                |               |               |                |                |                    |
| <b>Revenue by Vote</b>                 | 1   |                 |                     |                 |                |               |               |                |                |                    |
| Vote 1 - EXECUTIVE AND COUNCIL         |     | -               | 35,742              | 38,657          | 549            | 26,900        | 28,992        | (2,092)        | -7.2%          | -                  |
| Vote 2 - BUDGET AND TREASURY           |     | -               | 5,100               | 4,480           | 267            | 1,801         | 3,360         | (1,559)        | -46.4%         | -                  |
| Vote 3 - CORPORATE SERVICES            |     | -               | 104                 | 7,134           | 180            | 1,745         | 5,351         | (3,606)        | -67.4%         | -                  |
| Vote 4 - TECHNICAL SERVICES            |     | -               | 40,950              | 58,959          | 17,841         | 44,196        | 44,219        | (23)           | -0.1%          | -                  |
| <b>Total Revenue by Vote</b>           | 2   | -               | <b>81,897</b>       | <b>109,230</b>  | <b>18,837</b>  | <b>74,642</b> | <b>81,922</b> | <b>(7,280)</b> | <b>-8.9%</b>   | -                  |
| <b>Expenditure by Vote</b>             | 1   |                 |                     |                 |                |               |               |                |                |                    |
| Vote 1 - EXECUTIVE AND COUNCIL         |     | -               | 13,401              | 17,630          | 1,145          | 9,441         | 13,222        | (3,782)        | -28.6%         | -                  |
| Vote 2 - BUDGET AND TREASURY           |     | -               | 11,501              | 12,371          | 1,482          | 8,328         | 9,278         | (950)          | -10.2%         | -                  |
| Vote 3 - CORPORATE SERVICES            |     | -               | 14,876              | 19,271          | 708            | 10,552        | 14,453        | (3,902)        | -27.0%         | -                  |
| Vote 4 - TECHNICAL SERVICES            |     | -               | 40,705              | 58,580          | 14,728         | 44,840        | 43,935        | 905            | 2.1%           | -                  |
| <b>Total Expenditure by Vote</b>       | 2   | -               | <b>80,483</b>       | <b>107,853</b>  | <b>18,063</b>  | <b>73,161</b> | <b>80,889</b> | <b>(7,728)</b> | <b>-9.6%</b>   | -                  |
| <b>Surplus/ (Deficit) for the year</b> | 2   | -               | <b>1,414</b>        | <b>1,377</b>    | <b>773</b>     | <b>1,481</b>  | <b>1,033</b>  | <b>448</b>     | <b>43.4%</b>   | -                  |

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

**DC5 Central Karoo - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - A - M09 March**

| Vote Description                       | Ref | 2017/18         | Budget Year 2018/19 |                 |                |               |               |              |                |                    |
|--|-----|-----------------|---------------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|
|  |     | Audited Outcome | Original Budget     | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| <b>Revenue by Vote</b>                 | 1   |                 |                     |                 |                |               |               |              |                |                    |
| <b>Vote 1 - EXECUTIVE AND COUNCIL</b>  |     | -               | 35,742              | 38,657          | 549            | 26,900        | 28,992        | (2,092)      | -7%            | -                  |
| 1.1 - MUNICIPAL MANAGER                |     |                 | 6,227               | 6,705           | 696            | 4,548         | 5,028         | (481)        | -10%           |                    |
| 1.2 - COUNCIL GENERAL EXPENSES         |     |                 | 29,515              | 29,515          | (180)          | 22,283        | 22,136        | 147          | 1%             |                    |
| 1.3 - INTERNAL AUDIT                   |     |                 | -                   | 670             | 29             | 66            | 503           | (437)        | -87%           |                    |
| 1.4 - IDP                              |     |                 | -                   | -               | -              | -             | -             | -            | -              |                    |
| 1.5 - EDA                              |     |                 | -                   | -               | -              | -             | -             | -            | -              |                    |
| 1.6 - LED                              |     |                 | -                   | -               | -              | -             | -             | -            | -              |                    |
| 1.7 - STRATEGIC PLANNING               |     |                 | -                   | 1,767           | 4              | 4             | 1,325         | (1,322)      | -100%          |                    |
| <b>Vote 2 - BUDGET AND TREASURY</b>    |     | -               | 5,100               | 4,480           | 267            | 1,801         | 3,360         | (1,559)      | -46%           | -                  |
| 2.1 - FINANCIAL SERVICES               |     |                 | 4,100               | 3,480           | 121            | 997           | 2,610         | (1,614)      | -62%           |                    |
| 2.2 - DISTRICT COUNCIL LEVIES          |     |                 | -                   | -               | -              | -             | -             | -            | -              |                    |
| 2.3 - FINANCE MANAGEMENT GRANT         |     |                 | 1,000               | 1,000           | 146            | 804           | 750           | 54           | 7%             |                    |
| <b>Vote 3 - CORPORATE SERVICES</b>     |     | -               | 104                 | 7,134           | 180            | 1,745         | 5,351         | (3,606)      | -67%           | -                  |
| 3.1 - CORPORATE SERVICES               |     |                 | 62                  | 6,224           | 123            | 1,230         | 4,668         | (3,439)      | -74%           |                    |
| 3.2 - TOURISM                          |     |                 | -                   | -               | -              | -             | -             | -            | -              |                    |
| 3.3 - PMU                              |     |                 | -                   | -               | -              | -             | -             | -            | -              |                    |
| 3.4 - ENVIRONMENTAL HEALTH             |     |                 | 43                  | 33              | 3              | 21            | 25            | (3)          | -14%           |                    |
| 3.5 - CIVIL DEFENCE                    |     |                 | -                   | 877             | 54             | 494           | 658           | (164)        | -25%           |                    |
| 3.6 - GRANTS AND SUBSIDIES             |     |                 | -                   | -               | -              | -             | -             | -            | -              |                    |
| <b>Vote 4 - TECHNICAL SERVICES</b>     |     | -               | 40,950              | 58,959          | 17,841         | 44,196        | 44,219        | (23)         | 0%             | -                  |
| 4.1 - ROADS                            |     |                 | 40,950              | 58,959          | 17,841         | 44,196        | 44,219        | (23)         | 0%             |                    |
| 4.2 - TRANSPORT FUND                   |     |                 | -                   | -               | -              | -             | -             | -            | -              |                    |
| <b>Total Revenue by Vote</b>           | 2   | -               | 81,897              | 109,230         | 18,837         | 74,642        | 81,922        | (7,280)      | -9%            | -                  |
| <b>Expenditure by Vote</b>             | 1   |                 |                     |                 |                |               |               |              |                |                    |
| <b>Vote 1 - EXECUTIVE AND COUNCIL</b>  |     | -               | 13,401              | 17,630          | 1,145          | 9,441         | 13,222        | (3,782)      | -29%           | -                  |
| 1.1 - MUNICIPAL MANAGER                |     |                 | 4,720               | 4,932           | 471            | 3,278         | 3,699         | (421)        | -11%           |                    |
| 1.2 - COUNCIL GENERAL EXPENSES         |     |                 | 4,731               | 6,297           | 434            | 3,603         | 4,723         | (1,120)      | -24%           |                    |
| 1.3 - INTERNAL AUDIT                   |     |                 | 724                 | 1,359           | 60             | 646           | 1,019         | (373)        | -37%           |                    |
| 1.4 - IDP                              |     |                 | -                   | -               | -              | -             | -             | -            | -              |                    |
| 1.5 - EDA                              |     |                 | 30                  | (30)            | -              | -             | (23)          | 23           | -100%          |                    |
| 1.6 - LED                              |     |                 | -                   | -               | -              | -             | -             | -            | -              |                    |
| 1.7 - STRATEGIC PLANNING               |     |                 | 3,196               | 5,072           | 181            | 1,914         | 3,804         | (1,890)      | -50%           |                    |
| <b>Vote 2 - BUDGET AND TREASURY</b>    |     | -               | 11,501              | 12,371          | 1,482          | 8,328         | 9,278         | (950)        | -10%           | -                  |
| 2.1 - FINANCIAL SERVICES               |     |                 | 10,730              | 11,371          | 1,381          | 7,867         | 8,528         | (662)        | -8%            |                    |
| 2.2 - DISTRICT COUNCIL LEVIES          |     |                 | -                   | -               | -              | -             | -             | -            | -              |                    |
| 2.3 - FINANCE MANAGEMENT GRANT         |     |                 | 771                 | 1,000           | 101            | 462           | 750           | (288)        | -38%           |                    |
| <b>Vote 3 - CORPORATE SERVICES</b>     |     | -               | 14,876              | 19,271          | 708            | 10,552        | 14,453        | (3,902)      | -27%           | -                  |
| 3.1 - CORPORATE SERVICES               |     |                 | 8,174               | 12,778          | 318            | 6,915         | 9,584         | (2,669)      | -28%           |                    |
| 3.2 - TOURISM                          |     |                 | 157                 | 115             | -              | 5             | 86            | (81)         | -94%           |                    |
| 3.3 - PMU                              |     |                 | -                   | -               | -              | -             | -             | -            | -              |                    |
| 3.4 - ENVIRONMENTAL HEALTH             |     |                 | 4,861               | 4,371           | 260            | 2,417         | 3,278         | (861)        | -26%           |                    |
| 3.5 - CIVIL DEFENCE                    |     |                 | 1,583               | 2,007           | 129            | 1,215         | 1,505         | (291)        | -19%           |                    |
| 3.6 - GRANTS AND SUBSIDIES             |     |                 | -                   | -               | -              | -             | -             | -            | -              |                    |
| 3.7 - WORK FOR WATER                   |     |                 | 100                 | -               | -              | -             | -             | -            | -              |                    |
| <b>Vote 4 - TECHNICAL SERVICES</b>     |     | -               | 40,705              | 58,580          | 14,728         | 44,840        | 43,935        | 905          | 2%             | -                  |
| 4.1 - ROADS                            |     |                 | 40,705              | 58,580          | 14,728         | 44,840        | 43,935        | 905          | 2%             |                    |
| 4.2 - TRANSPORT FUND                   |     |                 | -                   | -               | -              | -             | -             | -            | -              |                    |
| <b>Total Expenditure by Vote</b>       | 2   | -               | 80,483              | 107,853         | 18,063         | 73,161        | 80,889        | (7,728)      | (0)            | -                  |
| <b>Surplus/ (Deficit) for the year</b> | 2   | -               | 1,414               | 1,377           | 773            | 1,481         | 1,033         | 448          | 0              | -                  |

**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) - M09 March**

| Description   | Ref | 2017/18         | Budget Year 2018/19 |                 |                |               |               |               |                |                    |  |
|---|-----|-----------------|---------------------|-----------------|----------------|---------------|---------------|---------------|----------------|--------------------|--|
|   |     | Audited Outcome | Original Budget     | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance  | YTD variance % | Full Year Forecast |  |
| <b>R thousands</b>  |     |                 |                     |                 |                |               |               |               |                |                    |  |
| <b>Revenue By Source</b>  |     |                 |                     |                 |                |               |               |               |                |                    |  |
| Property rates  |     |                 |                     |                 |                |               |               | -             |                |                    |  |
| Service charges - electricity revenue   |     |                 |                     |                 |                |               |               | -             |                |                    |  |
| Service charges - water revenue   |     |                 |                     |                 |                |               |               | -             |                |                    |  |
| Service charges - sanitation revenue  |     |                 |                     |                 |                |               |               | -             |                |                    |  |
| Service charges - refuse revenue  |     |                 |                     |                 |                |               |               | -             |                |                    |  |
| Service charges - other   |     | -               |                     | -               |                |               |               | -             |                |                    |  |
| Rental of facilities and equipment  |     |                 | 100                 | 80              | 7              | 53            | 60            | (7)           | -12%           |                    |  |
| Interest earned - external investments  |     |                 | 700                 | 600             | 53             | 474           | 450           | 24            | 5%             |                    |  |
| Interest earned - outstanding debtors   |     |                 | -                   | -               | -              | -             | -             | -             |                |                    |  |
| Dividends received  |     |                 | -                   | -               | -              | -             | -             | -             |                |                    |  |
| Fines, penalties and forfeits   |     |                 | -                   | -               | -              | -             | -             | -             |                |                    |  |
| Licences and permits  |     |                 | -                   | -               | -              | -             | -             | -             |                |                    |  |
| Agency services   |     |                 | 3,947               | 4,374           | 446            | 3,283         | 3,280         | 2             | 0%             |                    |  |
| Transfers and subsidies   |     |                 | 35,883              | 45,139          | 484            | 26,450        | 33,855        | (7,404)       | -22%           |                    |  |
| Other revenue   |     |                 | 41,267              | 58,955          | 17,847         | 44,383        | 44,216        | 166           | 0%             |                    |  |
| Gains on disposal of PPE  |     |                 |                     |                 |                |               |               | -             |                |                    |  |
| <b>Total Revenue (excluding capital transfers and contributions)</b>  |     |                 | <b>-</b>            | <b>81,897</b>   | <b>109,148</b> | <b>18,837</b> | <b>74,642</b> | <b>81,861</b> | <b>(7,219)</b> | <b>-9%</b>         |  |
| <b>Expenditure By Type</b>  |     |                 |                     |                 |                |               |               |               |                |                    |  |
| Employee related costs  |     |                 | 47,419              | 49,251          | 4,406          | 34,087        | 36,938        | (2,851)       | -8%            |                    |  |
| Remuneration of councillors   |     |                 | 4,032               | 4,012           | 332            | 2,977         | 3,009         | (32)          | -1%            |                    |  |
| Debt impairment   |     |                 | -                   | -               | -              | -             | -             | -             |                |                    |  |
| Depreciation & asset impairment   |     |                 | 432                 | 410             | -              | -             | 307           | (307)         | -100%          |                    |  |
| Finance charges   |     |                 | -                   | -               | -              | -             | -             | -             |                |                    |  |
| Bulk purchases  |     |                 | -                   | -               | -              | -             | -             | -             |                |                    |  |
| Other materials   |     |                 | 66                  | 1,909           | 11             | 170           | 1,432         | (1,262)       | -88%           |                    |  |
| Contracted services   |     |                 | 1,406               | 5,453           | 58             | 1,321         | 4,090         | (2,769)       | -68%           |                    |  |
| Transfers and subsidies   |     |                 | -                   | -               | -              | -             | -             | -             |                |                    |  |
| Other expenditure   |     |                 | 27,128              | 46,819          | 13,257         | 34,607        | 35,114        | (507)         | -1%            |                    |  |
| Loss on disposal of PPE   |     |                 |                     |                 |                |               |               | -             |                |                    |  |
| <b>Total Expenditure</b>  |     |                 | <b>-</b>            | <b>80,483</b>   | <b>107,853</b> | <b>18,063</b> | <b>73,161</b> | <b>80,889</b> | <b>(7,728)</b> | <b>-10%</b>        |  |
| <b>Surplus/(Deficit)</b>  |     |                 | <b>-</b>            | <b>1,414</b>    | <b>1,295</b>   | <b>773</b>    | <b>1,481</b>  | <b>972</b>    | <b>510</b>     | <b>0</b>           |  |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)   |     |                 |                     |                 | 82             |               |               | 61            | (61)           | (0)                |  |
| (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) |     |                 |                     |                 |                |               |               |               |                |                    |  |
| Transfers and subsidies - capital (in-kind - all)   |     |                 |                     |                 |                |               |               |               |                |                    |  |
| <b>Surplus/(Deficit) after capital transfers &amp; contributions</b>  |     |                 | <b>-</b>            | <b>1,414</b>    | <b>1,377</b>   | <b>773</b>    | <b>1,481</b>  | <b>1,033</b>  |                |                    |  |
| Taxation  |     |                 |                     |                 |                |               |               |               |                |                    |  |
| <b>Surplus/(Deficit) after taxation</b>   |     |                 | <b>-</b>            | <b>1,414</b>    | <b>1,377</b>   | <b>773</b>    | <b>1,481</b>  | <b>1,033</b>  |                |                    |  |
| Attributable to minorities  |     |                 |                     |                 |                |               |               |               |                |                    |  |
| <b>Surplus/(Deficit) attributable to municipality</b>   |     |                 | <b>-</b>            | <b>1,414</b>    | <b>1,377</b>   | <b>773</b>    | <b>1,481</b>  | <b>1,033</b>  |                |                    |  |
| Share of surplus/ (deficit) of associate  |     |                 |                     |                 |                |               |               |               |                |                    |  |
| <b>Surplus/ (Deficit) for the year</b>  |     |                 | <b>-</b>            | <b>1,414</b>    | <b>1,377</b>   | <b>773</b>    | <b>1,481</b>  | <b>1,033</b>  |                |                    |  |



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

DC5 Central Karoo - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M09 March

| Vote Description   | Ref | Budget Year 2018/19     |                 |                 |                |               |               |              |                |                    |
|--|-----|-------------------------|-----------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|
|  |     | 2017/18 Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| <b>R thousands</b>   | 1   |                         |                 |                 |                |               |               |              |                |                    |
| <b>Multi-Year expenditure appropriation</b>                  | 2   |                         |                 |                 |                |               |               |              |                |                    |
| Vote 1 - EXECUTIVE AND COUNCIL                               |     | -                       | -               | -               | -              | -             | -             | -            | -              | -                  |
| Vote 2 - BUDGET AND TREASURY                                 |     | -                       | -               | -               | -              | -             | -             | -            | -              | -                  |
| Vote 3 - CORPORATE SERVICES                                  |     | -                       | -               | -               | -              | -             | -             | -            | -              | -                  |
| Vote 4 - TECHNICAL SERVICES                                  |     | -                       | -               | -               | -              | -             | -             | -            | -              | -                  |
| <b>Total Capital Multi-year expenditure</b>                  | 4,7 | -                       | -               | -               | -              | -             | -             | -            | -              | -                  |
| <b>Single Year expenditure appropriation</b>                 | 2   |                         |                 |                 |                |               |               |              |                |                    |
| Vote 1 - EXECUTIVE AND COUNCIL                               |     | -                       | 79              | 98              | 11             | 48            | 74            | (26)         | -35%           | -                  |
| Vote 2 - BUDGET AND TREASURY                                 |     | -                       | 140             | 140             | -              | 82            | 105           | (23)         | -22%           | -                  |
| Vote 3 - CORPORATE SERVICES                                  |     | -                       | 697             | 709             | 8              | 334           | 531           | (197)        | -37%           | -                  |
| Vote 4 - TECHNICAL SERVICES                                  |     | -                       | 100             | 100             | -              | -             | 75            | (75)         | -100%          | -                  |
| <b>Total Capital single-year expenditure</b>                 | 4   | -                       | 1,015           | 1,047           | 19             | 465           | 785           | (320)        | -41%           | -                  |
| <b>Total Capital Expenditure</b>                             |     | -                       | 1,015           | 1,047           | 19             | 465           | 785           | (320)        | -41%           | -                  |
| <b>Capital Expenditure - Functional Classification</b>       |     |                         |                 |                 |                |               |               |              |                |                    |
| <b>Governance and administration</b>                         |     | -                       | 719             | 751             | 19             | 427           | 563           | (136)        | -24%           | -                  |
| Executive and council  |     | -                       | 47              | 66              | 11             | 29            | 50            | (21)         | -41%           | -                  |
| Finance and administration                                   |     | -                       | 673             | 685             | 8              | 398           | 513           | (116)        | -23%           | -                  |
| Internal audit   |     | -                       | -               | -               | -              | -             | -             | -            | -              | -                  |
| <b>Community and public safety</b>                           |     | -                       | 164             | 164             | -              | 19            | 123           | (104)        | -85%           | -                  |
| Community and social services                                |     | -                       | -               | -               | -              | -             | -             | -            | -              | -                  |
| Sport and recreation   |     | -                       | -               | -               | -              | -             | -             | -            | -              | -                  |
| Public safety  |     | -                       | 100             | 29              | -              | -             | 22            | (22)         | -100%          | -                  |
| Housing  |     | -                       | -               | -               | -              | -             | -             | -            | -              | -                  |
| Health   |     | -                       | 64              | 135             | -              | 19            | 101           | (82)         | -81%           | -                  |
| <b>Economic and environmental services</b>                   |     | -                       | 132             | 132             | -              | 19            | 99            | (80)         | -81%           | -                  |
| Planning and development                                     |     | -                       | 32              | 32              | -              | 19            | 24            | (5)          | -21%           | -                  |
| Road transport   |     | -                       | 100             | 100             | -              | -             | 75            | (75)         | -100%          | -                  |
| Environmental protection                                     |     | -                       | -               | -               | -              | -             | -             | -            | -              | -                  |
| <b>Trading services</b>                                      |     | -                       | -               | -               | -              | -             | -             | -            | -              | -                  |
| Energy sources   |     | -                       | -               | -               | -              | -             | -             | -            | -              | -                  |
| Water management   |     | -                       | -               | -               | -              | -             | -             | -            | -              | -                  |
| Waste water management                                       |     | -                       | -               | -               | -              | -             | -             | -            | -              | -                  |
| Waste management   |     | -                       | -               | -               | -              | -             | -             | -            | -              | -                  |
| <b>Other</b>   |     | -                       | -               | -               | -              | -             | -             | -            | -              | -                  |
| <b>Total Capital Expenditure - Functional Classification</b> | 3   | -                       | 1,015           | 1,047           | 19             | 465           | 785           | (320)        | -41%           | -                  |
| <b>Funded by:</b>  |     |                         |                 |                 |                |               |               |              |                |                    |
| National Government  |     | -                       | 915             | 947             | 19             | 465           | 710           | (245)        | -35%           | -                  |
| Provincial Government  |     | -                       | -               | -               | -              | -             | -             | -            | -              | -                  |
| District Municipality  |     | -                       | -               | -               | -              | -             | -             | -            | -              | -                  |
| Other transfers and grants                                   |     | -                       | -               | -               | -              | -             | -             | -            | -              | -                  |
| <b>Transfers recognised - capital</b>                        |     | -                       | 915             | 947             | 19             | 465           | 710           | (245)        | -35%           | -                  |
| <b>Public contributions &amp; donations</b>                  | 5   | -                       | -               | -               | -              | -             | -             | -            | -              | -                  |
| <b>Borrowing</b>   | 6   | -                       | -               | -               | -              | -             | -             | -            | -              | -                  |
| <b>Internally generated funds</b>                            |     | -                       | 100             | 100             | -              | -             | 75            | (75)         | -100%          | -                  |
| <b>Total Capital Funding</b>                                 |     | -                       | 1,015           | 1,047           | 19             | 465           | 785           | (320)        | -41%           | -                  |

2.4.1.6 Table C6: Monthly Budget Statement – Financial Position:

| DC5 Central Karoo - Table C6 Monthly Budget Statement - Financial Position - M09 March |     |                 |                     |                 |               |                    |
|--|-----|-----------------|---------------------|-----------------|---------------|--------------------|
| Description  | Ref | 2017/18         | Budget Year 2018/19 |                 |               |                    |
|  |     | Audited Outcome | Original Budget     | Adjusted Budget | YearTD actual | Full Year Forecast |
| <b>R thousands</b>   | 1   |                 |                     |                 |               |                    |
| <b>ASSETS</b>  |     |                 |                     |                 |               |                    |
| <b>Current assets</b>  |     |                 |                     |                 |               |                    |
| Cash   |     | 8,751           | 3,925               | 3,913           | 24,884        | 3,905              |
| Call investment deposits   |     | –               | –                   | (20)            | –             | (20)               |
| Consumer debtors   |     | –               | 2,100               | 2,100           | –             | 2,100              |
| Other debtors  |     | 1,878           | 1,248               | 1,248           | 5,641         | 1,248              |
| Current portion of long-term receivables   |     | –               | –                   | –               | –             | –                  |
| Inventory  |     | 677             | 858                 | 858             | 821           | 858                |
| <b>Total current assets</b>  |     | <b>11,306</b>   | <b>8,131</b>        | <b>8,100</b>    | <b>31,346</b> | <b>8,091</b>       |
| <b>Non current assets</b>  |     |                 |                     |                 |               |                    |
| Long-term receivables  |     | 10,694          | 10,521              | 10,521          | 10,444        | 10,521             |
| Investments  |     | –               | –                   | –               | –             | –                  |
| Investment property  |     | –               | –                   | –               | –             | –                  |
| Investments in Associate   |     | –               | –                   | –               | –             | –                  |
| Property, plant and equipment  |     | 6,935           | 8,656               | 8,688           | 8,231         | 8,676              |
| Agricultural   |     | –               | –                   | –               | –             | –                  |
| Biological   |     | –               | –                   | –               | –             | –                  |
| Intangible   |     | 82              | 82                  | 82              | 93            | 82                 |
| Other non-current assets   |     | –               | –                   | –               | –             | –                  |
| <b>Total non current assets</b>  |     | <b>17,711</b>   | <b>19,260</b>       | <b>19,291</b>   | <b>18,769</b> | <b>19,280</b>      |
| <b>TOTAL ASSETS</b>  |     | <b>29,017</b>   | <b>27,391</b>       | <b>27,391</b>   | <b>50,114</b> | <b>27,371</b>      |
| <b>LIABILITIES</b>   |     |                 |                     |                 |               |                    |
| <b>Current liabilities</b>   |     |                 |                     |                 |               |                    |
| Bank overdraft   |     | –               | –                   | –               | –             | –                  |
| Borrowing  |     | 61              | 39                  | 39              | 67            | 39                 |
| Consumer deposits  |     | –               | –                   | –               | –             | –                  |
| Trade and other payables   |     | 349             | 5,551               | 5,551           | 23,043        | 5,551              |
| Provisions   |     | 4,166           | –                   | –               | 4,827         | –                  |
| <b>Total current liabilities</b>   |     | <b>4,575</b>    | <b>5,590</b>        | <b>5,590</b>    | <b>27,937</b> | <b>5,590</b>       |
| <b>Non current liabilities</b>   |     |                 |                     |                 |               |                    |
| Borrowing  |     | 97              | 101                 | 101             | 90            | 101                |
| Provisions   |     | 17,452          | 20,286              | 20,286          | 17,883        | 20,286             |
| <b>Total non current liabilities</b>   |     | <b>17,549</b>   | <b>20,387</b>       | <b>20,387</b>   | <b>17,973</b> | <b>20,387</b>      |
| <b>TOTAL LIABILITIES</b>   |     | <b>22,124</b>   | <b>25,977</b>       | <b>25,977</b>   | <b>45,910</b> | <b>25,977</b>      |
| <b>NET ASSETS</b>  | 2   | <b>6,893</b>    | <b>1,414</b>        | <b>1,414</b>    | <b>4,204</b>  | <b>1,394</b>       |
| <b>COMMUNITY WEALTH/EQUITY</b>   |     |                 |                     |                 |               |                    |
| Accumulated Surplus/(Deficit)  |     | 6,893           | 1,414               | 1,414           | 4,204         | 1,414              |
| Reserves   |     | –               | –                   | –               | –             | –                  |
| <b>TOTAL COMMUNITY WEALTH/EQUITY</b>   | 2   | <b>6,893</b>    | <b>1,414</b>        | <b>–</b>        | <b>4,204</b>  | <b>1,414</b>       |

2.4.1.7 Table C7: Monthly Budget Statement – Cash Flow:

DC5 Central Karoo - Table C7 Monthly Budget Statement - Cash Flow - M09 March

| Description                                       | Ref | 2017/18         | Budget Year 2018/19 |                 |                |               |               |              |                |                    |   |
|---|-----|-----------------|---------------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|---|
|   |     | Audited Outcome | Original Budget     | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |   |
| <b>R thousands</b>                                | 1   |                 |                     |                 |                |               |               |              |                |                    |   |
| <b>CASH FLOW FROM OPERATING ACTIVITIES</b>        |     |                 |                     |                 |                |               |               |              |                |                    |   |
| <b>Receipts</b>                                   |     |                 |                     |                 |                |               |               |              |                |                    |   |
| Property rates                                    |     |                 | -                   | -               |                |               |               | -            |                |                    |   |
| Service charges                                   |     |                 | -                   | -               |                |               |               | -            |                |                    |   |
| Other revenue                                     |     |                 | 45,314              | 63,439          | 18,300         | 47,718        | 47,579        | 139          | 0%             |                    |   |
| Government - operating                            |     |                 | 35,883              | 38,880          | 484            | 26,450        | 29,160        | (2,710)      | -9%            |                    |   |
| Government - capital                              |     |                 | -                   | 82              | -              | -             | 61            | (61)         | -100%          |                    |   |
| Interest  |     |                 | 700                 | 600             | 53             | 474           | 450           | 24           | 5%             |                    |   |
| Dividends   |     |                 | -                   | -               | -              | -             | -             | -            |                |                    |   |
| <b>Payments</b>                                   |     |                 |                     |                 |                |               |               |              |                |                    |   |
| Suppliers and employees                           |     |                 | (52,922)            | (74,026)        | (18,063)       | (52,532)      | (55,519)      | (2,987)      | 5%             |                    |   |
| Finance charges                                   |     |                 | -                   | -               | -              | -             | -             | -            |                |                    |   |
| Transfers and Grants                              |     |                 | (27,128)            | (27,128)        | -              | -             | (20,346)      | (20,346)     | 100%           |                    |   |
| <b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>  |     |                 | -                   | 1,846           | 1,846          | 773           | 22,110        | 1,385        | (20,726)       | -1497%             | - |
| <b>CASH FLOWS FROM INVESTING ACTIVITIES</b>       |     |                 |                     |                 |                |               |               |              |                |                    |   |
| <b>Receipts</b>                                   |     |                 |                     |                 |                |               |               |              |                |                    |   |
| Proceeds on disposal of PPE                       |     |                 | -                   | -               |                |               | -             | -            |                |                    |   |
| Decrease (Increase) in non-current debtors        |     |                 | -                   | -               |                |               | -             | -            |                |                    |   |
| Decrease (increase) other non-current receivables |     |                 | -                   | -               |                | 250           | -             | 250          | #DIV/0!        |                    |   |
| Decrease (increase) in non-current investments    |     |                 | -                   | -               |                |               | -             | -            |                |                    |   |
| <b>Payments</b>                                   |     |                 |                     |                 |                |               |               |              |                |                    |   |
| Capital assets                                    |     |                 | (1,015)             | (1,027)         | (19)           | (465)         | (770)         | (305)        | 40%            |                    |   |
| <b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>  |     |                 | -                   | (1,015)         | (1,027)        | (19)          | (215)         | (770)        | (555)          | 72%                | - |
| <b>CASH FLOWS FROM FINANCING ACTIVITIES</b>       |     |                 |                     |                 |                |               |               |              |                |                    |   |
| <b>Receipts</b>                                   |     |                 |                     |                 |                |               |               |              |                |                    |   |
| Short term loans                                  |     |                 | -                   | -               |                |               | -             | -            |                |                    |   |
| Borrowing long term/refinancing                   |     |                 | -                   | -               |                |               | -             | -            |                |                    |   |
| Increase (decrease) in consumer deposits          |     |                 | 106                 | 106             |                |               | 79            | (79)         | -100%          |                    |   |
| <b>Payments</b>                                   |     |                 |                     |                 |                |               |               |              |                |                    |   |
| Repayment of borrowing                            |     |                 | -                   | -               |                |               | -             | -            |                |                    |   |
| <b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>  |     |                 | -                   | 106             | 106            | -             | -             | 79           | 79             | 100%               | - |
| <b>NET INCREASE/ (DECREASE) IN CASH HELD</b>      |     |                 |                     |                 |                |               |               |              |                |                    |   |
| Cash/cash equivalents at beginning:               |     |                 | 2,989               | 2,989           | 754            | 21,895        | 2,989         | 2,989        |                | 2,989              |   |
| Cash/cash equivalents at monthly/year end:        |     |                 | 3,925               | 3,913           |                | 24,884        | 3,682         |              |                | 2,989              |   |

## 3. PART 2 – SUPPORTING DOCUMENTATION

### 3.1 SECTION 5 – DEBTORS ANALYSIS:

#### 3.1.1 Supporting Table SC3:

DC5 Central Karoo - Supporting Table SC3 Monthly Budget Statement - aged debtors - M09 March

| Description   | NT Code     | Budget Year 2018/19 |            |            |             |             |              |              |            | Total        | Total over 90 days | 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   |              |                    |  |   |
| <b>R thousands</b>  |             |                     |            |            |             |             |              |              |            |              |                    |  |   |
| <b>Debtors Age Analysis By Income Source</b>                            |             |                     |            |            |             |             |              |              |            |              |                    |  |   |
| Trade and Other Receivables from Exchange Transactions - Water          | 1200        |                     |            |            |             |             |              |              |            | -            | -                  |  |   |
| Trade and Other Receivables from Exchange Transactions - Electricity    | 1300        |                     |            |            |             |             |              |              |            | -            | -                  |  |   |
| Receivables from Non-exchange Transactions - Property Rates             | 1400        |                     |            |            |             |             |              |              |            | -            | -                  |  |   |
| Receivables from Exchange Transactions - Waste Water Management         | 1500        |                     |            |            |             |             |              |              |            | -            | -                  |  |   |
| Receivables from Exchange Transactions - Waste Management               | 1600        |                     |            |            |             |             |              |              |            | -            | -                  |  |   |
| Receivables from Exchange Transactions - Property Rental Debtors        | 1700        |                     |            |            |             |             |              |              |            | -            | -                  |  |   |
| Interest on Arrear Debtor Accounts                                      | 1810        |                     |            |            |             |             |              |              |            | -            | -                  |  |   |
| Recoverable unauthorised, irregular, fruitless and wasteful expenditure | 1820        |                     |            |            |             |             |              |              |            | -            | -                  |  |   |
| Other   | 1900        | 22                  | 98         | 203        | 1           | 4           | 2,032        | -            | (1)        | 2,359        | 2,036              |  |   |
| <b>Total By Income Source</b>   | <b>2000</b> | <b>22</b>           | <b>98</b>  | <b>203</b> | <b>1</b>    | <b>4</b>    | <b>2,032</b> | <b>-</b>     | <b>(1)</b> | <b>2,359</b> | <b>2,036</b>       | <b>-</b>                                     |   |
| <b>2017/18 - totals only</b>  |             |                     |            |            |             |             |              |              |            |              |                    |  |   |
| <b>Debtors Age Analysis By Customer Group</b>                           |             |                     |            |            |             |             |              |              |            |              |                    |  |   |
| Organs of State   | 2200        |                     |            |            |             |             |              |              |            | -            | -                  |  |   |
| Commercial  | 2300        |                     |            |            |             |             |              |              |            | -            | -                  |  |   |
| Households  | 2400        |                     |            |            |             |             |              |              |            | -            | -                  |  |   |
| Other   | 2500        | 22                  | 98         | 203        | 1           | 4           | 2,032        | -            | (1)        | 2,359        | 2,036              |  |   |
| <b>Total By Customer Group</b>  | <b>2600</b> | <b>22</b>           | <b>98</b>  | <b>203</b> | <b>1</b>    | <b>4</b>    | <b>2,032</b> | <b>-</b>     | <b>(1)</b> | <b>2,359</b> | <b>2,036</b>       | <b>-</b>                                     |   |

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

#### 3.1.2 Supporting Table SC4:

DC5 Central Karoo - Supporting Table SC4 Monthly Budget Statement - aged creditors - M09 March

| Description                                    | NT Code     | Budget Year 2018/19 |              |              |               |                |                |                   |             | Total         | Prior year totals for chart (same period) |
|--|-------------|---------------------|--------------|--------------|---------------|----------------|----------------|-------------------|-------------|---------------|---|
|  |             | 0 - 30 Days         | 31 - 60 Days | 61 - 90 Days | 91 - 120 Days | 121 - 150 Days | 151 - 180 Days | 181 Days - 1 Year | Over 1 Year |               |   |
| <b>R thousands</b>                             |             |                     |              |              |               |                |                |                   |             |               |   |
| <b>Creditors Age Analysis By Customer Type</b> |             |                     |              |              |               |                |                |                   |             |               |   |
| Bulk Electricity                               | 0100        |                     |              |              |               |                |                |                   |             | -             |   |
| Bulk Water                                     | 0200        |                     |              |              |               |                |                |                   |             | -             |   |
| PAYE deductions                                | 0300        |                     |              |              |               |                |                |                   |             | -             |   |
| VAT (output less input)                        | 0400        |                     |              |              |               |                |                |                   |             | -             |   |
| Pensions / Retirement deductions               | 0500        |                     |              |              |               |                |                |                   |             | -             |   |
| Loan repayments                                | 0600        |                     |              |              |               |                |                |                   |             | -             |   |
| Trade Creditors                                | 0700        | 8,361               | 892          | 149          | -             | 765            |                |                   |             | 10,166        |   |
| Auditor General                                | 0800        | -                   | 68           |              | 841           | -              |                |                   |             | 909           |   |
| Other  | 0900        |                     |              |              |               |                |                |                   |             | -             |   |
| <b>Total By Customer Type</b>                  | <b>1000</b> | <b>8,361</b>        | <b>960</b>   | <b>149</b>   | <b>841</b>    | <b>765</b>     | <b>-</b>       | <b>-</b>          | <b>-</b>    | <b>11,075</b> | <b>-</b>                                  |

## 3.2 SECTION 6 – GRANT RECEIPTS:

### 3.2.1 Supporting Table SC6 – Grant Receipts:

DC5 Central Karoo - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M09 March

| Description   | Ref | 2017/18         | Budget Year     |                 | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
|---|-----|-----------------|-----------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|
|   |     | Audited Outcome | Original Budget | Adjusted Budget |                |               |               |              |                |                    |
| <b>R thousands</b>                                  |     |                 |                 |                 |                |               |               |              |                |                    |
| <b>RECEIPTS:</b>                                    | 1,2 |                 |                 |                 |                |               |               |              |                |                    |
| <b>Operating Transfers and Grants</b>               |     |                 |                 |                 |                |               |               |              |                |                    |
| <b>National Government:</b>                         |     | -               | 32,243          | 32,243          | 7,122          | 32,435        | 24,182        | 7,750        | 32.0%          | -                  |
| Local Government Equitable Share                    |     |                 | 28,502          | 28,502          | 7,122          | 28,502        | 21,377        | 7,126        | 33.3%          |                    |
| FMG - Internship Training                           |     |                 | 1,000           | 1,000           | -              | 1,000         | 750           |              |                |                    |
| EPWP Incentive                                      |     |                 | 1,013           | 1,013           | -              | 1,013         | 760           |              |                |                    |
| Rural Asset Management Grant                        |     |                 | 1,728           | 1,728           | -              | 1,920         | 1,296         | 624          | 48.1%          |                    |
| <b>Provincial Government:</b>                       |     | -               | 640             | 4,342           | 1,000          | 3,983         | 3,257         | 356          | 10.9%          | -                  |
| WK FMG KAPASITEIT AFS                               |     |                 |                 | 300             | -              | 300           | 225           | 75           | 33.3%          |                    |
| Disaster Management                                 |     |                 |                 | 795             | -              | 795           | 596           |              |                |                    |
| WP Financial Management Support Grant               |     |                 | 360             | 407             | -              | 47            | 305           |              |                |                    |
| WC - FMG CAPACITY                                   |     |                 | 280             | 280             | -              | 280           | 210           |              |                |                    |
| WK FMG ERM SYSTEM                                   |     |                 |                 | 172             | -              | 173           | 129           |              |                |                    |
| WK FMG PDO COMPLIANCE                               |     |                 |                 | 200             | -              | 200           | 150           |              |                |                    |
| WK FMG ERM SYSTEM ROLL-FORWARD                      |     |                 |                 | 395             | -              | 395           | 296           |              |                |                    |
| WK FMG CAPACITY AUDIT ASSISTANCE                    |     |                 |                 | 470             | -              | 470           | 353           |              |                |                    |
| WK FMG CAPACITY IA SYSTEM                           |     |                 |                 | 200             | -              | 200           | 150           |              |                |                    |
| WOSA  |     |                 |                 | 1,000           | 1,000          | 1,000         | 750           | 250          | 33.3%          |                    |
| LG GEGRADUEERDE INTERNSKAP                          | 4   |                 |                 | 123             | -              | 123           | 93            | 31           | 33.3%          |                    |
| <b>District Municipality:</b>                       |     | -               | -               | -               | -              | -             | -             | -            | -              | -                  |
| <i>[insert description]</i>                         |     |                 |                 |                 |                |               |               |              |                |                    |
| <b>Other grant providers:</b>                       |     | -               | 3,000           | 3,000           | 874            | 3,240         | 2,250         | 990          | 44.0%          | -                  |
| CHIETA  |     |                 |                 |                 |                | 595           |               | 595          | #DIV/0!        |                    |
| Audit fee   |     |                 | 3,000           | 3,000           | 874            | 2,645         | 2,250         |              |                |                    |
|   |     |                 |                 |                 |                |               |               |              |                |                    |
| <b>Total Operating Transfers and Grants</b>         | 5   | -               | 35,883          | 39,585          | 8,996          | 39,658        | 29,689        | 9,095        | 30.6%          | -                  |
| <b>Capital Transfers and Grants</b>                 |     |                 |                 |                 |                |               |               |              |                |                    |
| <b>National Government:</b>                         |     | -               | -               | -               | -              | -             | -             | -            | -              | -                  |
| <i>Other capital transfers [insert description]</i> |     |                 |                 |                 |                |               |               |              |                |                    |
| <b>Provincial Government:</b>                       |     | -               | -               | 82              | -              | 82            | 61            | 20           | 33.3%          | -                  |
| Fire department capacity building                   |     |                 |                 | 82              | -              | 82            | 61            | 20           | 33.3%          |                    |
| <b>District Municipality:</b>                       |     | -               | -               | -               | -              | -             | -             | -            | -              | -                  |
| <i>[insert description]</i>                         |     |                 |                 |                 |                |               |               |              |                |                    |
| <b>Other grant providers:</b>                       |     | -               | -               | -               | -              | -             | -             | -            | -              | -                  |
| <i>[insert description]</i>                         |     |                 |                 |                 |                |               |               |              |                |                    |
| <b>Total Capital Transfers and Grants</b>           | 5   | -               | -               | 82              | -              | 82            | 61            | 20           | 33.3%          | -                  |
| <b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>     | 5   | -               | 35,883          | 39,667          | 8,996          | 39,740        | 29,750        | 9,115        | 30.6%          | -                  |

### 3.2.2 Supporting Table SC7(1) – Grant Expenditure:

DC5 Central Karoo - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M09 March

| Description   | Ref | 2017/18         | Budget Year 2018/19 |                 |                |               |               |              |                |                    |
|---|-----|-----------------|---------------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|
|   |     | Audited Outcome | Original Budget     | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| <b>R thousands</b>  |     |                 |                     |                 |                |               |               |              |                |                    |
| <b>EXPENDITURE</b>  |     |                 |                     |                 |                |               |               |              |                |                    |
| <b>Operating expenditure of Transfers and Grants</b>        |     |                 |                     |                 |                |               |               |              |                |                    |
| <b>National Government:</b>                                 |     | –               | 32,243              | 32,243          | 2,710          | 24,172        | 24,182        | (11)         | 0.0%           | –                  |
| Local Government Equitable Share                            |     |                 | 28,502              | 28,502          | 2,375          | 21,377        | 21,377        | –            |                |                    |
| FMG - Internship Training                                   |     |                 | 1,000               | 1,000           | 105            | 804           | 750           | 54           | 7.3%           |                    |
| EPWP incentive  |     |                 | 1,013               | 1,013           | 57             | 936           | 760           | 176          | 23.2%          |                    |
| Rural Asset Management Grant                                |     |                 | 1,728               | 1,728           | 173            | 1,055         | 1,296         | (241)        | -18.6%         |                    |
| <b>Provincial Government:</b>                               |     | –               | 640                 | 4,342           | 176            | 901           | 3,257         | (402)        | -12.3%         | –                  |
| WK FMG KAPASITEIT AFS                                       |     |                 |                     | 300             | 75             | 244           | 225           | 19           | 8.5%           |                    |
| Disaster Management   |     |                 | –                   | 795             | –              | 214           | 596           | (382)        | -64.1%         |                    |
| WP Financial Management Support Grant                       |     |                 | 360                 | 407             | 56             | 114           | 305           |              |                |                    |
| WC - FMG CAPACITY   |     |                 | 280                 | 280             | –              | 206           | 210           |              |                |                    |
| WK FMG ERM SYSTEM   |     |                 |                     | 172             | –              | –             | 129           |              |                |                    |
| WK FMG PDO COMPLIANCE                                       |     |                 |                     | 200             | –              | –             | 150           |              |                |                    |
| WK FMG ERM SYSTEM ROLL-FORWARD                              |     |                 |                     | 395             | 4              | 4             | 296           |              |                |                    |
| WK FMG CAPACITY AUDIT ASSISTANCE                            |     |                 |                     | 470             | 29             | 66            | 353           |              |                |                    |
| WK FMG CAPACITY IA SYSTEM                                   |     |                 |                     | 200             | –              | –             | 150           |              |                |                    |
| WOSA  |     |                 |                     | 1,000           | –              | –             | 750           |              |                |                    |
| LG GEGRADUEERDE INTERNSKAP                                  |     |                 |                     | 123             | 12             | 53            | 93            | (39)         | -42.2%         |                    |
| <b>District Municipality:</b>                               |     | –               | –                   | –               | –              | –             | –             | –            | –              | –                  |
| <i>[insert description]</i>                                 |     |                 |                     |                 |                |               |               |              |                |                    |
| <b>Other grant providers:</b>                               |     | –               | 3,000               | 3,000           | 939            | 3,665         | 2,250         | 1,415        | 62.9%          | –                  |
| CHIETA  |     |                 | –                   | –               | 65             | 1,020         | –             | 1,020        | #DIV/0!        |                    |
| <i>Audit fee</i>  |     |                 | 3,000               | 3,000           | 874            | 2,645         | 2,250         | 395          | 17.5%          |                    |
| <b>Total operating expenditure of Transfers and Grants:</b> |     | –               | 35,883              | 39,585          | 3,825          | 28,738        | 29,689        | 1,002        | 3.4%           | –                  |
| <b>Capital expenditure of Transfers and Grants</b>          |     |                 |                     |                 |                |               |               |              |                |                    |
| <b>National Government:</b>                                 |     | –               | –                   | –               | –              | –             | –             | –            | –              | –                  |
| Other capital transfers <i>[insert description]</i>         |     |                 |                     |                 |                |               |               |              |                |                    |
| <b>Provincial Government:</b>                               |     | –               | –                   | 82              | –              | –             | 61            | (61)         | -100.0%        | –                  |
| Fire department capacity building                           |     |                 |                     | 82              | –              | –             | 61            | (61)         | -100.0%        |                    |
| <b>District Municipality:</b>                               |     | –               | –                   | –               | –              | –             | –             | –            | –              | –                  |
| Other grant providers:                                      |     | –               | –                   | –               | –              | –             | –             | –            | –              | –                  |
| <b>Total capital expenditure of Transfers and Grants</b>    |     | –               | –                   | 82              | –              | –             | 61            | (61)         | -100.0%        | –                  |
| <b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>            |     | –               | 35,883              | 39,667          | 3,825          | 28,738        | 29,750        | 941          | 3.2%           | –                  |

### 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 - M09 March

| Month  | 2017/18         | Budget Year 2018/19 |                 |                |               |               |              |              |                            |
|--|-----------------|---------------------|-----------------|----------------|---------------|---------------|--------------|--------------|----------------------------|
|  | Audited Outcome | Original Budget     | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance | % spend of Original Budget |
| R thousands                                  |                 |                     |                 |                |               |               |              |              |                            |
| <u>Monthly expenditure performance trend</u> |                 |                     |                 |                |               |               |              |              |                            |
| July   |                 | 85                  | 85              | 1              | 1             | 85            | 83           | 98.5%        | 0%                         |
| August                                       |                 | 85                  | 85              | 39             | 41            | 169           | 129          | 76.0%        | 4%                         |
| September                                    |                 | 85                  | 85              | 90             | 131           | 254           | 123          | 48.4%        | 13%                        |
| October                                      |                 | 85                  | 85              | 31             | 161           | 338           | 177          | 52.3%        | 16%                        |
| November                                     |                 | 85                  | 85              | 5              | 167           | 423           | 256          | 60.6%        | 16%                        |
| December                                     |                 | 85                  | 85              | 59             | 226           | 508           | 282          | 55.5%        | 22%                        |
| January                                      |                 | 85                  | 85              | 59             | 285           | 592           | 308          | 51.9%        | 28%                        |
| February                                     |                 | 85                  | 85              | 161            | 445           | 677           | 231          | 34.2%        | 44%                        |
| March  |                 | 85                  | 85              | 19             | 465           | 762           | 297          | 39.0%        | 46%                        |
| April  |                 | 85                  | 85              |                |               | 846           | -            |              |                            |
| May  |                 | 85                  | 85              |                |               | 931           | -            |              |                            |
| June   |                 | 85                  | 105             |                |               | 1,035         | -            |              |                            |
| <b>Total Capital expenditure</b>             | -               | <b>1,015</b>        | <b>1,035</b>    | <b>465</b>     |               |               |              |              |                            |

### QUALITY CERTIFICATE

I, **S Jooste**, the Municipal Manager of Central Karoo District Municipality, hereby certify that –

(mark as appropriate)

The monthly budget statement

Quarterly report on the implementation of the budget and financial state affairs of the municipality

Mid – year budget and performance assessment

For the month of March 2019 (month/year) has been prepared in accordance with the Municipal Finance Management Act and regulations made under the Act.

Print Name : S Jooste

Municipal Manager

Signature 

Date: 11 April 2019

# **NON-FINANCIAL PERFORMANCE REPORTING – QUARTER 3 (January – March 2019)**

## **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 3rd Quarter of the 2018/2019 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 Top Layer (TL) Service Delivery and Budget Implementation Plan (SDBIP) for the third (3rd) quarter (01 January – 31 March 2019) of the 2018/19 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 2018/2019 was approved by the Executive Mayor on 04 June 2018.
- (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 Quarterly Performance Assessment Report is structured to report on the seven (7) Municipal Key Performance Areas.
- (f) 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:

| Colour | 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

- (g) 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.
- (h) Performance reports on the Top Layer SDBIP is submitted to the Executive Mayoral Committee and Council on a quarterly, half yearly (Mid-year Budget and Performance Assessment Report) and annual basis.
- (i) This non-financial part of the report is based on the Top Layer SDBIP 2018/2019 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 Municipal Key Performance Areas; and
  - A detailed performance review per Municipal Key Performance Area (MKPA).

### **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 10<sup>th</sup> and the 15<sup>th</sup> day for updates of the previous month's actual performance as a control measure to ensure that performance is updated and monitored on a monthly basis. No access is available to a month's performance indicators after closure of the system. This is to ensure that the level of performance is consistent for a particular period in the various levels at which reporting takes place. Departments must motivate to the Municipal Manager should they require the system to be re-opened once the system is closed.
- (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 third (3rd) Quarter - 01 January- 31 March 2019**

- (a) The Top Layer SDBIP contains performance indicators per Municipal Key Performance Area and comments with corrective measures with regard to targets not achieved.
- (b) Overall performance (dashboard) per National and Municipal Key Performance Areas will be provided for in section 5 of this report.
- (c) A detailed analysis of actual performance for the third (3rd) Quarter of the financial year 2018/2019 is provided for in section 6 of this report.

## 5. Overall performance of the Municipality

(a) Dashboard summary per National Key Performance Area (NKPA) for the period - **01 January – 31 March 2019.**

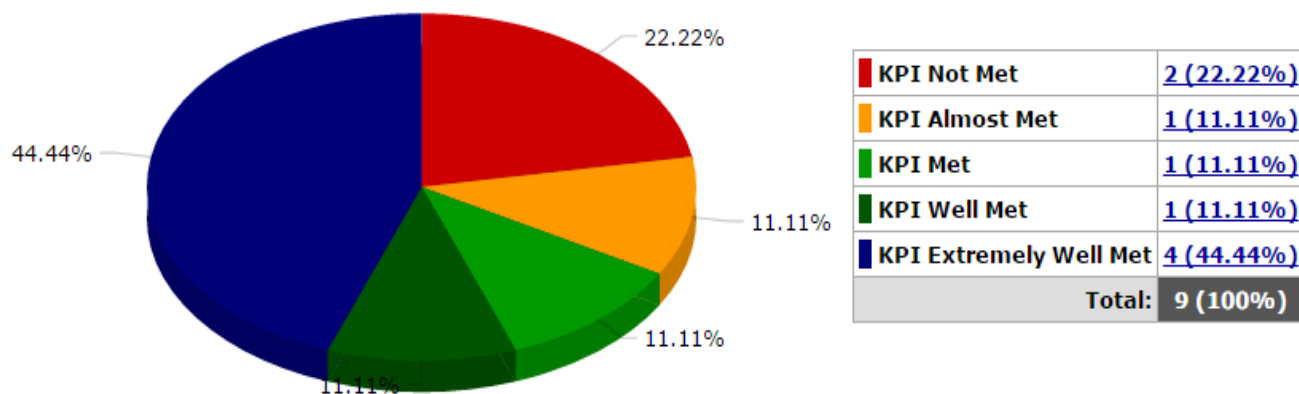


Figure 1: Graphs: Overall Performance on National KPA's

|                               | Basic Service Delivery | Good Governance and Public Participation | Municipal Financial Viability and Management | Municipal Transformation and Institutional Development |
|-------------------------------|------------------------|--|--|--|
| <b>KPI Not Met</b>            | -                      | -  | <u>1 (50.00%)</u>                            | <u>1 (100.00%)</u>                                     |
| <b>KPI Almost Met</b>         | <u>1 (20.00%)</u>      | -  | -  | -  |
| <b>KPI Met</b>                | -                      | <u>1 (100.00%)</u>                       | -  | -  |
| <b>KPI Well Met</b>           | <u>1 (20.00%)</u>      | -  | -  | -  |
| <b>KPI Extremely Well Met</b> | <u>3 (60.00%)</u>      | -  | <u>1 (50.00%)</u>                            | -  |
| <b>Total:</b>                 | <b>5 (55.56%)</b>      | <b>1 (11.11%)</b>                        | <b>2 (22.22%)</b>                            | <b>1 (11.11%)</b>                                      |

Table 2: Overall Performance on National KPA's

(b) Dashboard summary per Municipal Key Performance Area (MKPA) for the period - **01 January – 31 March 2019.**

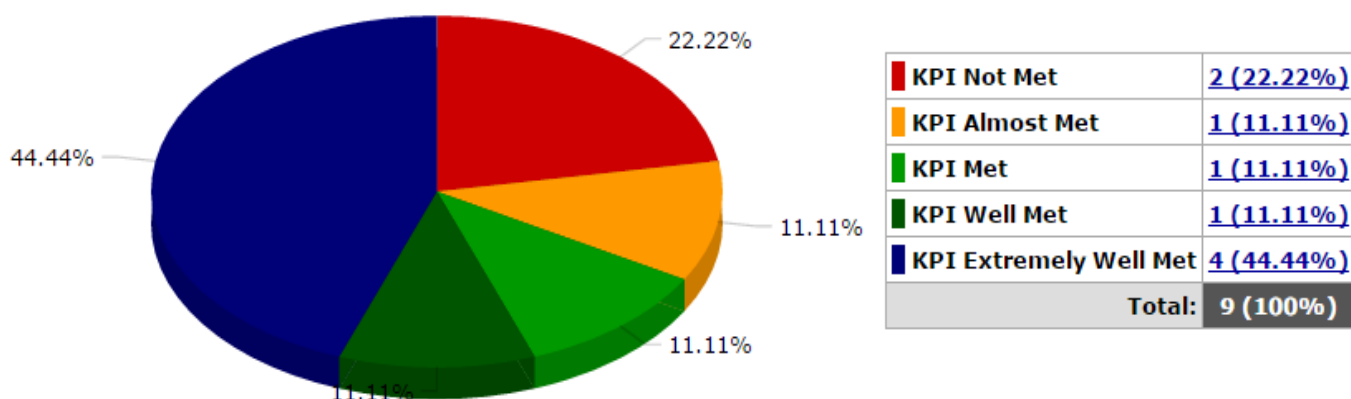


Figure 2: Graphs: Overall performance on Municipal KPA's

|  | Basic Service Delivery     | Good Governance and Public Participation | Municipal Financial Viability and Management | Municipal Transformation and Institutional Development |
|--|----------------------------|--|--|--|
| <span style="color: red;">■</span> KPI Not Met             | -                          | -  | <a href="#">1 (50.00%)</a>                   | <a href="#">1 (100.00%)</a>                            |
| <span style="color: orange;">■</span> KPI Almost Met       | <a href="#">1 (20.00%)</a> | -  | -  | -  |
| <span style="color: green;">■</span> KPI Met               | -                          | <a href="#">1 (100.00%)</a>              | -  | -  |
| <span style="color: darkgreen;">■</span> KPI Well Met      | <a href="#">1 (20.00%)</a> | -  | -  | -  |
| <span style="color: blue;">■</span> KPI Extremely Well Met | <a href="#">3 (60.00%)</a> | -  | <a href="#">1 (50.00%)</a>                   | -  |
| <b>Total:</b>  | <b>5 (55.56%)</b>          | <b>1 (11.11%)</b>                        | <b>2 (22.22%)</b>                            | <b>1 (11.11%)</b>                                      |

Table 3: Overall performance on Municipal KPA's



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

**6.1 Build a well capacitated workforce, skilled youth and communities**

| Ref  | Strategic Objective   | KPI  | Unit of Measurement  | Annual Target | Mar-19 |        |     |                             |                                  |
|------|---|--|--|---------------|--------|--------|-----|-----------------------------|----------------------------------|
|      |   |  |  |               | Target | Actual | R   | Departmental SDBIP Comments | Departmental Corrective Measures |
| TL12 | Build a well capacitated workforce, skilled youth and communities | Review the organisational structure and submit to Council for approval by 31 March 2019  | Organisational structure reviewed and submitted to Council for approval by 31 March 2019 | 1             | 1      | 0      | R   |                             |                                  |
| TL13 | Build a well capacitated workforce, skilled youth and communities | Spend 0.5% of the municipality's personnel budget on training by 30 June 2019 [(Total Actual Training Expenditure/ Total personnel Budget) x100]                   | % of the personnel budget spent on training  | 0.50%         | 0%     | 0%     | N/A |                             |                                  |
| TL14 | Build a well capacitated workforce, skilled youth and communities | Limit the vacancy rate to 10% of budgeted post as at 30 June 2019  | % vacancy rate of budgeted posts as at 30 June 2019                                      | 10%           | 0%     | 0%     | N/A |                             |                                  |
| TL15 | Build a well capacitated workforce, skilled youth and communities | Review the Workplace Skills Plan and submit to LGSETA by 30 April 2019   | Workplace skills plan reviewed and submitted to LGSETA by 30 April 2019                  | 1             | 0      | 0      | N/A |                             |                                  |
| TL16 | Build a well capacitated workforce, skilled youth and communities | 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 | Number of people employed as per approved Equity Plan as at 30 June 2019                 | 1             | 0      | 0      | N/A |                             |                                  |



| Ref | Strategic Objective | KPI                                     | Unit of Measurement | Annual Target | Mar-19 |        |   |                             |                                  |
|-----|---------------------|---|---------------------|---------------|--------|--------|---|-----------------------------|----------------------------------|
|     |                     |   |                     |               | Target | Actual | R | Departmental SDBIP Comments | Departmental Corrective Measures |
|     |                     | approved Equity Plan as at 30 June 2019 |                     |               |        |        |   |                             |                                  |

| Summary of Results: Build a well capacitated workforce, skilled youth and communities |                        |  |          |
|---|------------------------|--|----------|
|   | KPI Not Yet Measured   | <i>KPIs with no targets or actuals in the selected period.</i> | 4        |
|   | KPI Not Met            | <i>0% &lt;= Actual/Target &lt;= 74.999%</i>                    | 1        |
|   | KPI Almost Met         | <i>75.000% &lt;= Actual/Target &lt;= 99.999%</i>               | 0        |
|   | KPI Met                | <i>Actual meets Target (Actual/Target = 100%)</i>              | 0        |
|   | KPI Well Met           | <i>100.001% &lt;= Actual/Target &lt;= 149.999%</i>             | 0        |
|   | KPI Extremely Well Met | <i>150.000% &lt;= Actual/Target</i>                            | 0        |
|   | <b>Total KPIs</b>      |  | <b>5</b> |



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

| Ref  | Strategic Objective  | KPI   | Unit of Measurement  | Annual Target | Mar-19 |        |     |   |  |
|------|--|---|--|---------------|--------|--------|-----|---|--|
|      |  |   |  |               | Target | Actual | R   | Departmental SDBIP Comments   | Departmental Corrective Measures   |
| TL2  | Deliver a sound and effective administrative and financial service to achieve sustainability and viability in the region | Spend 90% of the municipal capital budget by 30 June 2019 {(Actual amount spent on projects/Total amount budgeted for capital projects) X100} | % of capital budget spent  | 90%           | 65%    | 44%    | R   | <b>[D32] Municipal Manager:</b> Capital expenditure underspent due to delays in certain projects or acquisition of goods not being done timeously. (March 2019) | <b>[D32] Municipal Manager:</b> Stringent monitoring controls will be implemented to ensure that capital budget is spent by 30 June. Senior Management to report on capital expenditure on a weekly basis in order to monitor spending. (March 2019) |
| TL25 | Deliver a sound and effective administrative and financial service to achieve sustainability and viability in the region | Review 10 budget related policies and submit to Council for approval by 31 May 2019   | Number of policies reviewed and submitted to Council for approval by 31 May 2019     | 10            | 0      | 26     | B   |   |  |
| TL27 | Deliver a sound and effective administrative and financial service to achieve sustainability and viability in the region | Compile and submit the financial statements to the Auditor-General by 31 August 2018  | Financial statements compiled and submitted to the Auditor-General by 31 August 2018 | 1             | 0      | 0      | N/A |   |  |



| Ref  | Strategic Objective  | KPI  | Unit of Measurement  | Annual Target | Mar-19 |        |     |                             |                                  |
|------|--|--|--|---------------|--------|--------|-----|-----------------------------|----------------------------------|
|      |  |  |  |               | Target | Actual | R   | Departmental SDBIP Comments | Departmental Corrective Measures |
| TL28 | Deliver a sound and effective administrative and financial service to achieve sustainability and viability in the region | Financial viability measured in terms of the municipality's ability to meet its service debt obligations as at 30 June 2019 (Short Term Borrowing + Bank Overdraft + Short Term Lease + Long Term Borrowing + Long Term Lease) / Total Operating Revenue - Operating Conditional Grant)  | % of debt coverage   | 10%           | 0%     | 0%     | N/A |                             |                                  |
| TL29 | Deliver a sound and effective administrative and financial service to achieve sustainability and viability in the region | Financial viability measured in terms of the available cash to cover fixed operating expenditure as at 30 June 2019 ((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)) | Number of months it takes to cover fix operating expenditure with available cash | 25            | 0      | 0      | N/A |                             |                                  |





| Summary of Results: Deliver a sound and effective administrative and financial service to achieve sustainability and viability in the region |   |  |          |
|--|---|--|----------|
| KPI Not Yet Measured   | KPIs with no targets or actuals in the selected period. |  | 3        |
| KPI Not Met  | 0% <= Actual/Target <= 74.999%                          |  | 1        |
| KPI Almost Met   | 75.000% <= Actual/Target <= 99.999%                     |  | 0        |
| KPI Met  | Actual meets Target (Actual/Target = 100%)              |  | 0        |
| KPI Well Met   | 100.001% <= Actual/Target <= 149.999%                   |  | 0        |
| KPI Extremely Well Met   | 150.000% <= Actual/Target                               |  | 1        |
| <b>Total KPIs</b>  |   |  | <b>5</b> |

### 6.3 Facilitate good governance principles and effective stakeholder participation

| Ref | Strategic Objective   | KPI  | Unit of Measurement  | Annual Target | Mar-19 |        |     |  |   |
|-----|---|--|--|---------------|--------|--------|-----|--|---|
|     |   |  |  |               | Target | Actual | R   | Departmental SDBIP Comments  | Departmental Corrective Measures  |
| TL1 | Facilitate good governance principles and effective stakeholder participation | Submit the draft Annual Report in Council by 31 January 2019   | Draft Annual Report submitted in Council by 31 January 2019                      | 1             | 1      | 1      | G   | <b>[D31] Municipal Manager:</b> Draft Annual report was submitted on 16 January 2019 for inclusion in Council Agenda. (March 2019) | <b>[D31] Municipal Manager:</b> Draft Annual Report already submitted. (March 2019) |
| TL3 | Facilitate good governance principles and effective stakeholder participation | Review and submit the IDP and Budget Process Plan and District Framework to Council by 31 August 2018  | IDP and Budget Process Plan and Framework submitted to Council by 31 August 2018 | 1             | 0      | 0      | N/A |  |   |
| TL4 | Facilitate good governance principles and effective stakeholder participation | Review the Risk Based Audit Plan (RBAP) and submit to the Audit Committee for approval by 30 June 2019 | RBAP revised and submitted to the Audit Committee for approval by 30 June 2019   | 1             | 0      | 0      | N/A |  |   |



| Ref  | Strategic Objective   | KPI   | Unit of Measurement  | Annual Target | Mar-19 |        |     |  |                                  |
|------|---|---|--|---------------|--------|--------|-----|--|----------------------------------|
|      |   |   |  |               | Target | Actual | R   | Departmental SDBIP Comments  | Departmental Corrective Measures |
| TL5  | Facilitate good governance principles and effective stakeholder participation | Complete 70% of audits as per the RBAP by 30 June 2019 [(Audits completed for the year/audits planned for the year according to the RBAP) x100] | % audits completed   | 70%           | 0%     | 0%     | N/A |  |                                  |
| TL10 | Facilitate good governance principles and effective stakeholder participation | Review Corporate and HR policies and submit to Council for approval by 30 June 2019   | Number of policies reviewed and submitted to Council for approval by 30 June 2019    | 5             | 0      | 0      | N/A | <b>[D78] Director Corporate Services:</b><br>OHS/CONSTRUCTION REGULATION POLICY.<br>(9/11/B - HR COMMITTEE - 28 FEB 2019<br>FLEET MANAGEMENT POLICY (March 2019) |                                  |
| TL11 | Facilitate good governance principles and effective stakeholder participation | Review the delegation register and submit to Council for approval by 30 June 2019   | Delegation registered reviewed and submitted to Council for approval by 30 June 2019 | 1             | 0      | 0      | N/A |  |                                  |

| Summary of Results: Facilitate good governance principles and effective stakeholder participation |                        |  |   |
|---|------------------------|--|---|
|   | KPI Not Yet Measured   | <i>KPIs with no targets or actuals in the selected period.</i> | 5 |
|   | KPI Not Met            | <i>0% &lt;= Actual/Target &lt;= 74.999%</i>                    | 0 |
|   | KPI Almost Met         | <i>75.000% &lt;= Actual/Target &lt;= 99.999%</i>               | 0 |
|   | KPI Met                | <i>Actual meets Target (Actual/Target = 100%)</i>              | 1 |
|   | KPI Well Met           | <i>100.001% &lt;= Actual/Target &lt;= 149.999%</i>             | 0 |
|   | KPI Extremely Well Met | <i>150.000% &lt;= Actual/Target</i>                            | 0 |
|   | Total KPIs             |  | 6 |



#### 6.4 Improve and maintain district roads and promote safe roads transport

| Ref  | Strategic Objective  | KPI   | Unit of Measurement                                  | Annual Target | Mar-19 |        |   |  |  |
|------|--|---|--|---------------|--------|--------|---|--|--|
|      |  |   |  |               | Target | Actual | R | Departmental SDBIP Comments  | Departmental Corrective Measures   |
| TL30 | Improve and maintain district roads and promote safe roads transport | Create temporary job opportunities in terms of identified road projects by 31 March 2019<br>(Calculations of the number of jobs created will be over the 12 months coincided the financial year of the Provincial Department of Transport)                        | Number of temporary jobs created                     | 20            | 20     | 49     | B | <b>[D123] Director Technical Services:</b><br>Temporary required on MR582 (Merweville), MR370 (Klaarstroom) and MR373 (Prince Albert) (March 2019)   |  |
| TL32 | Improve and maintain district roads and promote safe roads transport | Spend 95% of the total allocated approved Roads budget by 31 March 2019 [(Actual expenditure divided by approved allocation received) x100] (Spending calculated over 12 months which coincide with the Financial year of the Provincial Department of Transport) | % of the total allocated approved Roads budget spent | 95%           | 95%    | 94.21% | O | <b>[D125] Director Technical Services:</b><br>Expenditure from Abakus on the Total Budget between 01 April and 31 March 2019 is reported as R55,544,345.62. This equals 94.21% of the adjusted allocation of R 58,959,000.00. This is due to one significant order that was not fully delivered before 31 March 2019. The material from the supplier was outside of tender specifications. A delay of one month was caused due to the supplier correcting his problem.<br><br>Further to this, some invoices were not gathered by the Financial department before the year-end closure of the financial system. Hence expenditure was done in March, but not | <b>[D125] Director Technical Services:</b><br>The quality and performance of the supplier was out of our hands, but we could not accept the below-standard material to be delivered (March 2019) |



| Ref  | Strategic Objective  | KPI   | Unit of Measurement              | Annual Target | Mar-19 |        |    |   |                                  |
|------|--|---|----------------------------------|---------------|--------|--------|----|---|----------------------------------|
|      |  |   |                                  |               | Target | Actual | R  | Departmental SDBIP Comments   | Departmental Corrective Measures |
|      |  |   |                                  |               |        |        |    | captured and will only show in the next financial year.<br>(March 2019)   |                                  |
| TL33 | Improve and maintain district roads and promote safe roads transport | Regravel 37 kilometres of road by 31 March 2019 | Number of kilometres regravelled | 37            | 37     | 37.01  | G2 | <b>[D126] Director Technical Services:</b><br>Regravel kilometres mainly from MR582 (34.59km) and MR370 (2.42km) (March 2019) |                                  |

| Summary of Results: Improve and maintain district roads and promote safe roads transport |                        |  |          |
|--|------------------------|--|----------|
|  | KPI Not Yet Measured   | <i>KPIs with no targets or actuals in the selected period.</i> | 0        |
|  | KPI Not Met            | <i>0% &lt;= Actual/Target &lt;= 74.999%</i>                    | 0        |
|  | KPI Almost Met         | <i>75.000% &lt;= Actual/Target &lt;= 99.999%</i>               | 1        |
|  | KPI Met                | <i>Actual meets Target (Actual/Target = 100%)</i>              | 0        |
|  | KPI Well Met           | <i>100.001% &lt;= Actual/Target &lt;= 149.999%</i>             | 1        |
|  | KPI Extremely Well Met | <i>150.000% &lt;= Actual/Target</i>                            | 1        |
|  | <b>Total KPIs</b>      |  | <b>3</b> |



## 6.5 Promote regional, economic development, tourism and growth opportunities

| Ref  | Strategic Objective  | KPI  | Unit of Measurement   | Annual Target | Mar-19 |        |     |                             |                                  |
|------|--|--|---|---------------|--------|--------|-----|-----------------------------|----------------------------------|
|      |  |  |   |               | Target | Actual | R   | Departmental SDBIP Comments | Departmental Corrective Measures |
| TL6  | Promote regional, economic development, tourism and growth opportunities | Create full time equivalent (FTE's) through expenditure with the EPWP job creation initiatives by 30 June 2019 | Number of full time equivalent (FTE's) created by 30 June 2019                                | 15            | 0      | 0      | N/A |                             |                                  |
| TL7  | Promote regional, economic development, tourism and growth opportunities | Review and submit the LED Strategy to Council for approval by 31 May 2019                                      | LED Strategy reviewed and submitted to Council for approval by 31 May 2019                    | 1             | 0      | 0      | N/A |                             |                                  |
| TL8  | Promote regional, economic development, tourism and growth opportunities | Develop a Tourism Development Plan and submit to Council for consideration by 30 June 2019                     | Tourism Development Plan developed and submitted to Council for consideration by 30 June 2019 | 1             | 0      | 0      | N/A |                             |                                  |
| TL9  | Promote regional, economic development, tourism and growth opportunities | Develop a Tourism Marketing Plan and submit to Council for consideration by 30 June 2019                       | Tourism Marketing Plan developed and submitted to Council for consideration by 30 June 2019   | 1             | 0      | 0      | N/A |                             |                                  |
| TL26 | Promote regional, economic development, tourism and growth opportunities | Review and submit the MFMA delegation register to Council for approval by 31 May 2019                          | MFMA delegation registered reviewed and submitted to Council for approval by 31 May 2019      | 1             | 0      | 0      | N/A |                             |                                  |



| Summary of Results: Promote regional, economic development, tourism and growth opportunities |  |  |          |
|--|--|--|----------|
| KPI Not Yet Measured   | <i>KPIs with no targets or actuals in the selected period.</i> |  | 5        |
| KPI Not Met  | <i>0% &lt;= Actual/Target &lt;= 74.999%</i>                    |  | 0        |
| KPI Almost Met   | <i>75.000% &lt;= Actual/Target &lt;= 99.999%</i>               |  | 0        |
| KPI Met  | <i>Actual meets Target (Actual/Target = 100%)</i>              |  | 0        |
| KPI Well Met   | <i>100.001% &lt;= Actual/Target &lt;= 149.999%</i>             |  | 0        |
| KPI Extremely Well Met   | <i>150.000% &lt;= Actual/Target</i>                            |  | 0        |
| <b>Total KPIs</b>  |  |  | <b>5</b> |

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

| Ref  | Strategic Objective   | KPI  | Unit of Measurement   | Annual Target | Mar-19 |        |     |                             |                                  |
|------|---|--|---|---------------|--------|--------|-----|-----------------------------|----------------------------------|
|      |   |  |   |               | Target | Actual | R   | Departmental SDBIP Comments | Departmental Corrective Measures |
| TL17 | Promote safe, healthy and socially stable communities through the provision of a sustainable environmental health service | Compile and submit bi-annual Water Quality Evaluation Reports to Water Service Authorities by 30 June 2019 | Number of Water Quality Evaluation Reports submitted to Water Service Authorities by 30 June 2019 | 6             | 0      | 0      | N/A |                             |                                  |
| TL18 | Promote safe, healthy and socially stable communities through the provision of a sustainable environmental health service | Compile and submit bi-annual Informal Settlement Evaluation Reports to Local Authorities by 30 June 2019   | Number of Informal Settlement Evaluation Reports submitted to Local Authorities by 30 June 2019   | 8             | 0      | 0      | N/A |                             |                                  |
| TL19 | Promote safe, healthy and socially stable communities through the provision of a sustainable                              | Compile and submit bi-annual Landfill Evaluation Reports to Local Authorities by 30 June 2019              | Number of Landfill Evaluation Reports submitted to Local Authorities by 30 June 2019              | 6             | 0      | 0      | N/A |                             |                                  |



| Ref  | Strategic Objective   | KPI   | Unit of Measurement  | Annual Target | Mar-19 |        |     |  |  |
|------|---|---|--|---------------|--------|--------|-----|--|--|
|      |   |   |  |               | Target | Actual | R   | Departmental SDBIP Comments  | Departmental Corrective Measures   |
|      | environmental health service  |   |  |               |        |        |     |  |  |
| TL20 | Promote safe, healthy and socially stable communities through the provision of a sustainable environmental health service | Compile and distribute a Municipal Health Newsletter to Local Authorities by 30 June 2019             | Number of Newsletters submitted to Local Authorities by 30 June 2019 | 1             | 0      | 0      | N/A |  |  |
| TL21 | Promote safe, healthy and socially stable communities through the provision of a sustainable environmental health service | Compile & publish bi-annual MHS related articles in the local newspaper "The Courier" by 30 June 2019 | Number of articles published in "The Courier" by 30 June 2019        | 4             | 0      | 2      | B   | <p><b>[D89] Director Corporate Services:</b> Not applicable (<i>January 2019</i>)</p> <p><b>[D89] Director Corporate Services:</b> 1st publication of 2 articles for the last 6 months of the reporting period (<i>February 2019</i>)</p> <p><b>[D89] Director Corporate Services:</b> 2nd publication of 2 articles for the last 6 months of the reporting period (<i>March 2019</i>)</p> | <p><b>[D89] Director Corporate Services:</b> Not applicable (<i>January 2019</i>)</p> <p><b>[D89] Director Corporate Services:</b> Not applicable (<i>February 2019</i>)</p> <p><b>[D89] Director Corporate Services:</b> Not applicable (<i>March 2019</i>)</p> |



| Ref  | Strategic Objective   | KPI  | Unit of Measurement                         | Annual Target | Mar-19 |        |   |  |  |
|------|---|--|---|---------------|--------|--------|---|--|--|
|      |   |  |   |               | Target | Actual | R | Departmental SDBIP Comments  | Departmental Corrective Measures   |
| TL22 | Promote safe, healthy and socially stable communities through the provision of a sustainable environmental health service | Compile & submit a Municipal Health Project Proposal to the relevant Provincial or National department and / or other role-players by 30 June 2019 | Project Proposals submitted by 30 June 2019 | 1             | 0      | 1      | B | <p><b>[D90] Director Corporate Services:</b> Not applicable (<i>January 2019</i>)</p> <p><b>[D90] Director Corporate Services:</b> Not applicable (<i>February 2019</i>)</p> <p><b>[D90] Director Corporate Services:</b> Target met (<i>March 2019</i>)</p> | <p><b>[D90] Director Corporate Services:</b> Not applicable (<i>January 2019</i>)</p> <p><b>[D90] Director Corporate Services:</b> Not applicable (<i>February 2019</i>)</p> <p><b>[D90] Director Corporate Services:</b> Not applicable (<i>March 2019</i>)</p> |

| Summary of Results: Promote safe, healthy and socially stable communities through the provision of a sustainable environmental health service |  |          |
|---|--|----------|
| KPI Not Yet Measured  | <i>KPIs with no targets or actuals in the selected period.</i> | 4        |
| KPI Not Met   | <i>0% &lt;= Actual/Target &lt;= 74.999%</i>                    | 0        |
| KPI Almost Met  | <i>75.000% &lt;= Actual/Target &lt;= 99.999%</i>               | 0        |
| KPI Met   | <i>Actual meets Target (Actual/Target = 100%)</i>              | 0        |
| KPI Well Met  | <i>100.001% &lt;= Actual/Target &lt;= 149.999%</i>             | 0        |
| KPI Extremely Well Met  | <i>150.000% &lt;= Actual/Target</i>                            | 2        |
| <b>Total KPIs</b>   |  | <b>6</b> |



## 7. Conclusion

| Summary of Results     |  |           |
|------------------------|--|-----------|
| KPI Not Yet Measured   | <i>KPIs with no targets or actuals in the selected period.</i> | 21        |
| KPI Not Met            | <i>0% ≤ Actual/Target ≤ 74.999%</i>                            | 2         |
| KPI Almost Met         | <i>75.000% ≤ Actual/Target ≤ 99.999%</i>                       | 1         |
| KPI Met                | <i>Actual meets Target (Actual/Target = 100%)</i>              | 1         |
| KPI Well Met           | <i>100.001% ≤ Actual/Target ≤ 149.999%</i>                     | 1         |
| KPI Extremely Well Met | <i>150.000% ≤ Actual/Target</i>                                | 4         |
| <b>Total KPIs</b>      |  | <b>30</b> |

- (a) Out of the 30 Key Performance Indicators (KPIs) listed on the Top layer SDBIP 2018/2019 for the 3rd Quarter (January – March 2019), 21 were not yet measured, 2 not met, 1 KPI almost met, 1 met, 1 well met and 4 KPI's extremely well met.