

CENTRAL KAROO DISTRICT MUNICIPALITY



In-Year Report

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

MONTHLY AND QUARTERLY BUDGET STATEMENT JUNE 2020



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I. GLOSSARY

- I.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.
- I.2 Allocations –** Money received from Provincial or National Government or other municipalities.
- I.3 Budget –** The financial plan of the Central Karoo District Municipality.
- I.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.
- I.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.
- I.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.
- I.7 DORA –** Division of Revenue Act. Annual legislation that shows the total allocations made by national to provincial and local government.
- I.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.

- I.17 **SDBIP –** Service Delivery and Budget Implementation Plan. A detailed plan comprising quarterly performance targets and monthly budget estimates.
- I.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.
- I.19 **Unauthorised Expenditure –** Generally, is spending without, or in excess of, an approved budget.
- I.20 **Virement –** A transfer of budget.
- I.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.
- I.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 I: IN-YEAR REPORT

2.1 SECTION 1 – MAYOR’S REPORT:

2.1.1 In 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.

2.2 SECTION 2 – RESOLUTIONS:

The recommended Resolution to Council with regard to the June 2020 In-Year Report is:

RESOLVED:

(a) That the Council take note of contents in the in-year monthly and quarterly report for June 2020 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 summarizes the overall position on the capital and operating budgets. Take note that the Operating Expenditure only reflects the direct expenditure and exclude all indirect expenditure e.g. Administrative Costs.

	Capital Expenditure	Operating Expenditure	Operating Revenue
Original Budget	743 800,00	96 254 785,45	97 236 676,00
Adjustment Budget	1 112 300,00	103 463 170,99	104 609 577,35
Actual spend / received (YTD)	127 485,49	83 886 379,70	92 264 135,07
Percentage Spend (YTD)	11%	81%	88%

The table reflects spending of the capital budget as percentage spent of 11%. The total operating expenditure and revenue reflects percentage spent of 81% and 88% 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 June 2020 is R 6.268 million. Refer to figure 1 for more detail.

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

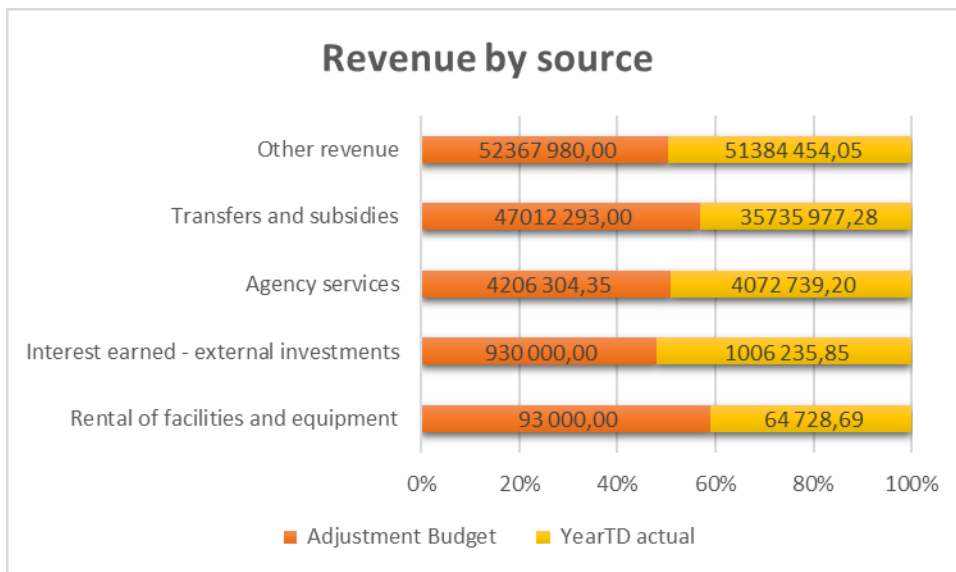


Figure 1 – Revenue by source (*Refer to Grants receipts schedule for actual receipts, page 22)

Other Revenue:

The amount raised as reflected for the actual year to date represents 98% of the budget amount. The budgeted amount received (Year-to- date) amounts to R 52.368 million.

Interest Earned – External Investments:

The budget amount for Interest earned R 930 000, whilst the year to date actual revenue is R 1 006 236. Thus, reflecting receipt of 108% at the end of the 4th 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 R 83.886 million and the year to date budget is R 103.463 million which represents a **variance of 19%** for the year to date.

2.3.2.3 Operating Expenditure by Municipal Vote (Figure 2):

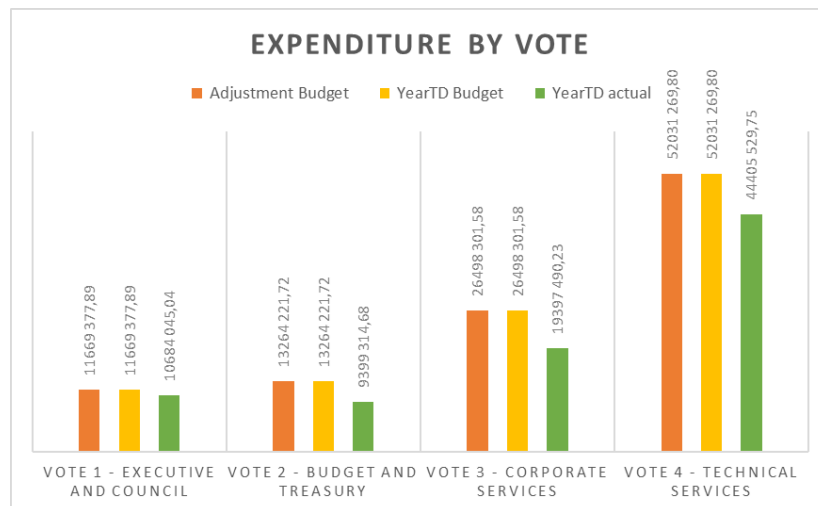


Figure 2 – Breakdown Operating Expenditure by Municipal Vote

Expenditure by Vote	Adjustment Budget	YearTD Budget	YearTD actual	% Spend
Vote 1 - EXECUTIVE AND COUNCIL	11 669 377,89	11 669 377,89	10 684 045,04	92%
Vote 2 - BUDGET AND TREASURY	13 264 221,72	13 264 221,72	9 399 314,68	71%
Vote 3 - CORPORATE SERVICES	26 498 301,58	26 498 301,58	19 397 490,23	73%
Vote 4 - TECHNICAL SERVICES	52 031 269,80	52 031 269,80	44 405 529,75	85%
Total Expenditure by Vote	103 463 170,99	103 463 170,99	83 886 379,70	81%

The annual budget for Technical Service is R 52.031 million of which R 44.406 million has been expended representing 85% of the budget amount.

The annual budget for Corporate Services is R 26.498 million of which R 19.397 million has been expended representing 73% of the budget amount.

The annual budget for Budget and Treasury is R 13.624 million of which R 9.399 million has been expended representing 71% of the budget amount.

The annual budget for Executive and Council is R 11.669 million of which R 10.684 million has been expended representing 92% of the budget amount.

2.3.2.4 Capital Expenditure (Figure 3):

The capital spending for the month June 2020 amounted to R 26 744. The total capital budget amount is R 1 112 300, thus reflecting total spending of 11% at the end of the 4th quarter.

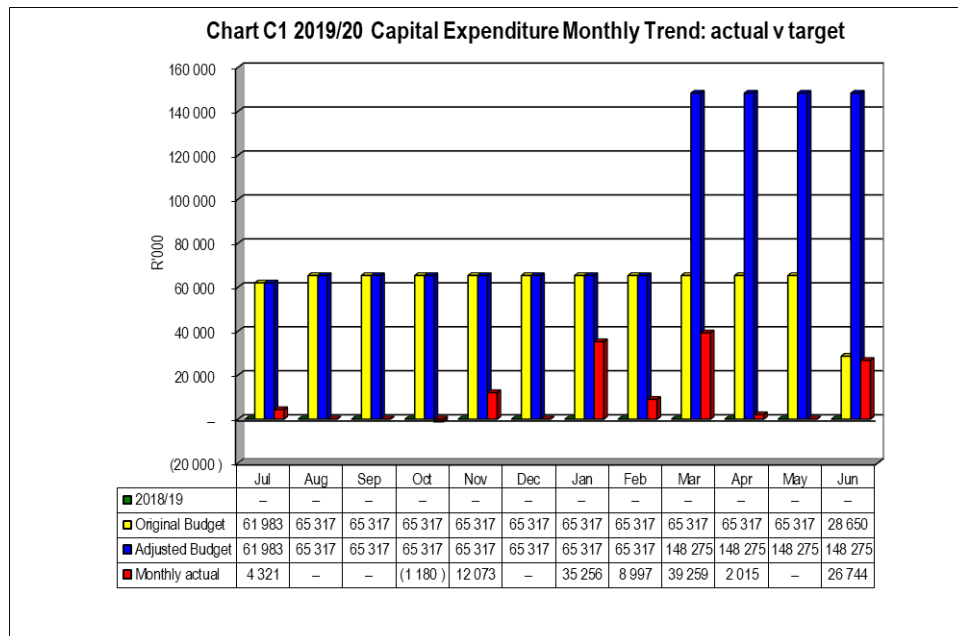


Figure 3 – Breakdown Capital Expenditure by month

2.3.3 Cash Flow:

The detail of this section can be found in Section 4 of this report Table C7 (Cashflow statement). The balance at the end of the 4th quarter for the cash flow statement amounts to R 15.386 million.

2.4 SECTION 4 – IN-YEAR BUDGET STATEMENT TABLE:

2.4.1. Table CI: 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 CI Monthly Budget Statement Summary - M12 June

Description	2018/19	Budget Year 2019/20							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates Service charges	-	-	-	-	-	-	-	-	-
Investment revenue Transfers and subsidies	-	630	930	63	1 006	930	76	8%	-
Other own revenue	-	43 959	47 012	2 944	35 736	47 012	(11 276)	-24%	-
	-	52 648	56 667	3 262	55 522	56 667	(1 145)	-2%	-
Total Revenue (excluding capital transfers and contributions)	-	97 237	104 610	6 268	92 264	104 610	(12 345)	-12%	-
Employee costs Remuneration of Councillors	-	50 408	55 114	4 140	46 986	55 114	(8 128)	-15%	-
Depreciation & asset impairment Finance charges	-	3 796	3 841	349	4 212	3 841	371	10%	-
Materials and bulk purchases	-	283	473	-	-	473	(473)	-100%	-
Transfers and subsidies Other expenditure	-	-	-	-	-	-	-	-	-
	-	16 851	12 484	13	58	12 484	(12 426)	-100%	-
	-	24 918	31 551	3 991	32 629	31 551	1 078	3%	-
	-	96 255	103 463	8 493	83 886	103 463	(19 577)	-19%	-
Total Expenditure	-	982	1 146	(2 225)	8 378	1 146	7 231	631%	-
Surplus/(Deficit)	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
	-	982	1 146	(2 225)	8 378	1 146	7 231	631%	-
Surplus/(Deficit) after capital transfers & contributions	-	-	-	-	-	-	-	-	-
Share of surplus/ (deficit) of associate	-	982	1 146	-	8 378	1 146	7 231	631%	-
	-	-	-	(2 225)	-	-	-	-	-
Surplus/ (Deficit) for the year	-	-	-	(2 225)	-	-	-	-	-
Capital expenditure & funds sources									
Capital expenditure	-	744	1 047	27	127	1 112	(985)	-89%	-
Capital transfers recognised Public contributions & donations Borrowing Internally generated funds	-	-	870	-	-	870	(870)	-100%	-
	-	-	-	-	-	-	-	-	-
	-	744	242	27	127	242	(115)	-47%	-
Total sources of capital funds	-	744	1 112	27	127	1 112	(985)	-89%	-
Financial position									
Total current assets Total non-current assets Total current liabilities	-	9 443	9 239		23 460				9 443
Total non-current liabilities	-	19 261	19 630		17 992				19 261
Community wealth/Equity	-	8 218	8 218		9 877				8 218
	-	18 091	18 091		15 274				18 091
	-	2 396	2 560		16 301				2 396
Cash flows									
Net cash from (used) operating Net cash from (used) investing Net cash from (used) financing	-	1 330	1 455	(2 247)	9 458	1 455	(8 003)	-550%	-
	-	(784)	(1 112)	(27)	(1 171)	(1 020)	151	-15%	-
	-	(11)	(11)	-	-	(11)	(11)	100%	-
Cash/cash equivalents at the month/year end	-	4 140	3 936	-	15 386	4 029	(11 357)	-282%	7 099
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis Total By Income Source Debtors Age Analysis Total Creditors	(44)	10	12	147	0	1 022	-	(1)	1 145
	-	-	5	1	-	-	-	-	6

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

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

DC5 Central Karoo - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M12 June

Description	Ref	Budget Year 2019/20								
		2018/19	Original	Adjusted	Monthly	YearTD	YearTD	YTD	YTD	Full Year
R thousands		Audited	Budget	Budget	actual	actual	budget	variance	variance	Forecast
		Outcome						%	%	
Revenue - Functional		-	47 086	47 889	1 996	39 466	47 889	(8 424)	-18%	-
Governance and administration		-	37 969	38 074	1 318	16 045	38 074	(22 029)	-58%	-
Executive and council		-	9 117	9 690	554	23 296	9 690	13 605	140%	-
Finance and administration		-	-	125	125	125	125	-	-	-
Internal audit		-	45	125	3	131	125	6	5%	-
Community and public safety		-	-	-	-	-	-	-	-	-
Community and social services		-	-	80	-	80	80	-	-	-
Sport and recreation		-	45	45	3	51	45	6	14%	-
Public safety		-	50 106	56 596	4 269	52 667	56 596	(3 928)	-7%	-
Housing Health		-	2 331	4 495	1 427	1 454	4 495	(3 041)	-68%	-
		-	47 775	52 101	2 843	51 214	52 101	(887)	-2%	-
Economic and environmental services		-	-	-	-	-	-	-	-	-
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services Energy		-	-	-	-	-	-	-	-	-
sources Water	4	-	-	-	-	-	-	-	-	-
management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	-	97 237	104 610	6 268	92 264	104 610	(12 345)	-12%	-
Expenditure - Functional		-	33 790	37 478	2 554	28 089	37 478	(9 389)	-25%	-
Governance and administration		-	8 473	9 096	841	8 731	9 096	(364)	-4%	-
Executive and council		-	24 955	25 809	1 636	17 409	25 809	(8 401)	-33%	-
Finance and administration		-	363	2 574	76	1 950	2 574	(624)	-24%	-
Internal audit		-	6 451	6 201	496	5 832	6 201	(369)	-6%	-
Community and public safety		-	-	-	-	-	-	-	-	-
Community and social services		-	1 886	1 749	198	1 619	1 749	(130)	-7%	-
Sport and recreation		-	4 565	4 453	299	4 213	4 453	(240)	-5%	-
Public safety		-	56 252	59 733	5 443	49 923	59 733	(9 811)	-16%	-
Housing Health		-	6 861	7 702	1 572	5 515	7 702	(2 187)	-28%	-
		-	49 391	52 031	3 870	44 408	52 031	(7 624)	-15%	-
Economic and environmental services		-	-	-	-	-	-	-	-	-
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services Energy		-	190	50	-	42	50	(8)	-15%	-
sources Water		-	-	-	-	-	-	-	-	-
management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	-	96 684	103 463	8 493	83 886	103 463	(19 577)	-19%	-
Surplus/ (Deficit) for the year		-	553	1 146	(2 225)	8 378	1 146	7 231	631%	-

2.4.1.3 Table C3: Monthly Budget Statement – Financial:

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

DC5 Central Karoo - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M12 June

Vote Description	Ref	2018/19	Budget Year 2019/20							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote	1									
Vote 1 - EXECUTIVE AND COUNCIL		–	38 062	38 199	1 443	16 170	38 199	(22 029)	-57,7%	–
Vote 2 - BUDGET AND TREASURY		–	4 301	9 994	1 840	2 057	9 994	(7 937)	-79,4%	–
Vote 3 - CORPORATE SERVICES		–	7 098	52 101	2 843	51 214	52 101	(887)	-1,7%	–
Vote 4 - TECHNICAL SERVICES		–	47 775							–
Total Revenue by Vote	2	–	97 237	104 610	6 268	92 264	104 610	(12 345)	-11,8%	–
Expenditure by Vote	1									
Vote 1 - EXECUTIVE AND COUNCIL		–	9 925	11 669	917	10 684	11 669	(985)	-8,4%	–
Vote 2 - BUDGET AND TREASURY		–	12 199	26 498	3 144	19 397	26 498	(7 101)	-26,8%	–
Vote 3 - CORPORATE SERVICES		–	26 522	52 031	3 870	44 406	52 031	(7 626)	-14,7%	–
Vote 4 - TECHNICAL SERVICES		–	47 608							–
Total Expenditure by Vote	2	–	96 255	103 463	8 493	83 886	103 463	(19 577)	-18,9%	–
Surplus/ (Deficit) for the year	2	–	982	1 146	(2 225)	8 378	1 146	7 231	630,8%	–

Table C3C: Monthly Budget Statement – Financial:

DC5 Central Karoo - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - A - M12 June

Vote Description	Ref	2018/19		Budget Year 2019/20						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue by Vote										
Vote 1 - EXECUTIVE AND COUNCIL	1	-	38 062	38 199	1 443	16 170	38 199	(22 029)	-58%	-
1.1 - MUNICIPAL MANAGER			7 420	7 082	509	4 332	7 082	(2 750)	-39%	
1.2 - COUNCIL GENERAL EXPENSES			30 642	30 992	809	11 740	30 992	(19 252)	-62%	
1.3 - INTERNAL AUDIT			-	125	125	125	125	-		
1.4 - EDA			-	-	-	-	-	-		
1.5 - RAMMS			-	-	-	(27)	-	(27)	#DIV/0!	
			-	-	-	-	-	-		
			-	-	-	-	-	-		
Vote 2 - BUDGET AND TREASURY		-	4 301	4 316	143	22 824	4 316	18 508	429%	-
2.1 - FINANCIAL SERVICES			3 301	3 316	(159)	21 824	3 316	18 508	558%	
2.2 - DISTRICT COUNCIL LEVIES			-	-	-	-	-	-		
2.3 - FINANCE MANAGEMENT GRANT			1 000	1 000	302	1 000	1 000	(0)	0%	
			-	-	-	-	-	-		
			-	-	-	-	-	-		
Vote 3 - CORPORATE SERVICES		-	7 098	9 994	1 840	2 057	9 994	(7 937)	-79%	-
3.1 - CORPORATE SERVICES			31	1 306	411	472	1 306	(834)	-64%	
3.2 - TOURISM			-	-	-	-	-	-		
3.3 - STRATEGIC PLANNING			2 331	3 331	1 427	1 454	3 331	(1 877)	-56%	
3.4 - ENVIRONMENTAL HEALTH			45	45	3	51	45	6	14%	
3.5 - CIVIL DEFENCE			-	80	-	80	80	-		
3.6 - LED			-	-	-	-	-	-		
3.7 - WORK FOR WATER			-	-	-	-	-	-		
3.8 - IDP			-	-	-	-	-	-		
3.9 - HUMAN RESOURCES			4 692	5 232	-	-	5 232	(5 232)	-100%	
			-	-	-	-	-	-		
Vote 4 - TECHNICAL SERVICES		-	47 775	52 101	2 843	51 214	52 101	(887)	-2%	-
4.1 - ROADS			47 775	52 101	2 843	51 214	52 101	(887)	-2%	
4.2 - TRANSPORT FUND			-	-	-	-	-	-		
			-	-	-	-	-	-		
			-	-	-	-	-	-		
Total Revenue by Vote	2	-	97 237	104 610	6 268	92 264	104 610	(12 345)	-12%	-
Expenditure by Vote										
Vote 1 - EXECUTIVE AND COUNCIL	1	-	9 925	11 669	917	10 684	11 669	(985)	-8%	-
1.1 - MUNICIPAL MANAGER			4 228	3 411	311	2 898	3 411	(513)	-15%	
1.2 - COUNCIL GENERAL EXPENSES			4 892	5 685	500	5 493	5 685	(192)	-3%	
1.3 - INTERNAL AUDIT			805	2 574	106	2 293	2 574	(281)	-11%	
1.4 - EDA			-	-	-	-	-	-		
1.5 - RAMMS			-	-	-	-	-	-		
			-	-	-	-	-	-		
			-	-	-	-	-	-		
Vote 2 - BUDGET AND TREASURY		-	12 199	13 264	562	9 399	13 264	(3 865)	-29%	-
2.1 - FINANCIAL SERVICES			11 239	12 269	545	8 904	12 269	(3 365)	-27%	
2.2 - DISTRICT COUNCIL LEVIES			-	-	-	-	-	-		
2.3 - FINANCE MANAGEMENT GRANT			960	995	17	495	995	(500)	-50%	
			-	-	-	-	-	-		
			-	-	-	-	-	-		
Vote 3 - CORPORATE SERVICES		-	26 522	26 498	3 144	19 397	26 498	(7 101)	-27%	-
3.1 - CORPORATE SERVICES			7 469	8 242	1 075	8 007	8 242	(236)	-3%	
3.2 - TOURISM			190	50	-	42	50	(8)	-15%	
3.3 - STRATEGIC PLANNING			4 909	4 862	1 572	5 515	4 862	653	13%	
3.4 - ENVIRONMENTAL HEALTH			4 570	4 453	299	4 214	4 453	(238)	-5%	
3.5 - CIVIL DEFENCE			1 886	1 749	198	1 619	1 749	(130)	-7%	
3.6 - LED			499	340	-	-	340	(340)	-100%	
3.7 - WORK FOR WATER			-	-	-	-	-	-		
3.8 - IDP			402	512	-	-	512	(512)	-100%	
3.9 - HUMAN RESOURCES			6 596	6 291	-	-	6 291	(6 291)	-100%	
			-	-	-	-	-	-		
Vote 4 - TECHNICAL SERVICES		-	47 608	52 031	3 870	44 406	52 031	(7 626)	-15%	-
4.1 - ROADS			47 608	52 031	3 870	44 406	52 031	(7 626)	-15%	
4.2 - TRANSPORT FUND			-	-	-	-	-	-		
			-	-	-	-	-	-		
			-	-	-	-	-	-		
Total Expenditure by Vote	2	-	96 255	103 463	8 493	83 886	103 463	(19 577)	(0)	-
Surplus/ (Deficit) for the year	2	-	982	1 146	(2 225)	8 378	1 146	7 231	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) - M12 June

Description	Ref	2018/19	Budget Year 2019/20								
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast	
Revenue By Source											
Property rates											
Serv ice charges - electricity revenue											
Serv ice charges - water revenue											
Serv ice charges - sanitation revenue											
Serv ice charges - refuse revenue											
Serv ice charges - other											
Rental of facilities and equipment			93	93		65	93	(28)	-30%		
Interest earned - external investments			630	930	63	1 006	930	76	8%		
Interest earned - outstanding debtors											
Dividends received											
Fines, penalties and forfeits											
Licences and permits											
Agency serv ices			4 182	4 206	394	4 073	4 206	(134)	-3%		
Transfers and subsidies			43 959	47 012	2 944	35 736	47 012	(11 276)	-24%		
Other revenue			48 373	52 368	2 867	51 384	52 368	(984)	-2%		
Gains on disposal of PPE											
Total Revenue (excluding capital transfers and contributions)			-	97 237	104 610	6 268	92 264	104 610	(12 345)	-12%	-
Expenditure By Type											
Employee related costs			50 408	55 114	4 140	46 986	55 114	(8 128)	-15%		
Remuneration of			3 796	3 841	349	4 212	3 841	371	10%		
Councillors Debt											
impairment			283	473			473	(473)	-100%		
Depreciation & asset											
impairment Finance											
charges			16 851	12 484	13	58	12 484	(12 426)	-100%		
Bulk purchases			4 306	5 709	(39)	824	5 709	(4 885)	-86%		
Other materials											
Contracted serv			20 612	25 842	4 030	31 805	25 842	5 963	23%		
ices											
Transfers and subsidies											
Other expenditure											
Loss on disposal of PPE											
Total Expenditure			-	96 255	103 463	8 493	83 886	103 463	(19 577)	-19%	-
Surplus/(Deficit)											
Transfers and subsidies - capital (monetary allocations)											
(National / Provincial and District)											
(National / Provincial Departmental Agencies,											
Households, Non-profit Institutions, Private Enterprises,											
Public Corporations, Higher Educational Institutions)											
Transfers and subsidies - capital (in-kind - all)											
Surplus/(Deficit) after capital transfers & contributions			-	982	1 146	(2 225)	8 378	1 146			
Taxation											
Surplus/(Deficit) after taxation			-	982	1 146	(2 225)	8 378	1 146			
Attributable to minorities											

Description	Ref	2018/19	Budget Year 2019/20							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Surplus/(Deficit) attributable to municipality		-	982	1 146	(2 225)	8 378	1 146			-
Share of surplus/ (deficit) of associate										
Surplus/ (Deficit) for the year		-	982	1 146	(2 225)	8 378	1 146			-

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) - M12 June

Vote Description	Ref	2018/19	Budget Year 2019/20							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Single Year expenditure	2									
appropriation Vote 1 -		-	31	98	-	26	891	(865)	-97%	-
EXECUTIVE AND		-	60	140	6	41	54	(13)	-24%	-
COUNCIL Vote 2 -		-	653	709	21	61	168	(107)	-64%	-
BUDGET AND TREASURY		-	-	100	-	-	-	-	-	-
Vote 3 - CORPORATE	4	-	744	1 047	27	127	1 112	(985)	-89%	-
SERVICES Vote 4 -										
TECHNICAL SERVICES										
Total Capital single-year expenditure										
Total Capital Expenditure		-	744	1 047	27	127	1 112	(985)	-89%	-
Capital Expenditure - Functional Classification		-	245	1 053	14	83	1 053	(970)	-92%	-
Governance and administration			6	881	-	26	881	(855)	-97%	
Executive and			214	162	14	58	162	(104)	-64%	
council Finance and			25	10	-	-	10	(10)	-100%	
administration		-	449	29	13	20	29	(9)	-30%	-
Internal audit			-	-	-	-	-	-	-	
Community and public safety			406	1	-	-	1	(1)	-100%	
Community and			-	-	-	-	-	-	-	
social services Sport and			43	28	13	20	28	(8)	-28%	-
recreation		-	51	31	-	24	31	(7)	-22%	
Public			51	31	-	24	31	(7)	-22%	
safety			-	-	-	-	-	(7)	-22%	
Housing			-	-	-	-	-	-	-	
Health			-	-	-	-	-	-	-	
Economic and environmental services										
Planning and										
development Road										
transport										
Environmental protection										
Trading services										
Energy sources										
Water										
management										
Waste water										
management Waste										
management										
Other										
Total Capital Expenditure -	3	-	744	1 112	27	127	1 112	(985)	-89%	-

Vote Description	Ref	2018/19	Budget Year 2019/20								
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast	
R thousands											
Functional Classification											
Funded by:											
National Government			-	870	-	-	870	(870)	-100%		
Provincial Government			-		-	-	-	-			
District Municipality	5		-	870	-	-	870	(870)	-100%	-	
Other transfers and grants	6		-		-	-	-	-			
Transfers recognized - capital			744	242	27	127	242	(115)	-47%		
Public contributions & donations											
Borrowing											
Internally generated funds											
Total Capital Funding			-	744	1 112	27	127	1 112	(985)	-89%	-

2.4.1.6 Table C6: Monthly Budget Statement – Financial Position:

DC5 Central Karoo - Table C6 Monthly Budget Statement - Financial Position - MI2 June

Description	Ref	2018/19	Budget Year 2019/20							
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast				
R thousands	1									
ASSETS										
Current assets										
Cash			4 140	3 936	2 797	4 140				
Call investment deposits			–	–	12 589	–				
Consumer debtors			3 275	3 275	–	3 275				
Other debtors			1 315	1 315	6 899	1 315				
Current portion of long-term receivables				–	–					
Inventory			713	713	1 175	713				
Total current assets			–	9 443	9 239	23 460	9 443			
Non-current assets										
Long-term receivables				10 020	10 020	9 401	10 020			
Investments					–	–				
Investment property					–	–				
Investments in Associate					–	–				
Property, plant and equipment				9 149	9 517	8 479	9 149			
Agricultural					–	–				
Biological					–	–				
Intangible				93	93	112	93			
Other non-current assets					–	–				
Total non-current assets				–	19 261	19 630	17 992	19 261		
TOTAL ASSETS				–	28 704	28 869	41 452	28 704		
LIABILITIES										
Current liabilities Bank overdraft										
Borrowing Consumer deposits					–	–				
Trade and other payables					39	39	70	39		
Provisions					8 179	8 179	5 231	8 179		
					–	–	4 576			
Total current liabilities					–	8 218	8 218	9 877	8 218	
Non-current liabilities										
Borrowing					90	90	21	90		
Provisions					18 001	18 001	15 254	18 001		
Total non-current liabilities					–	18 091	18 091	15 274	18 091	
TOTAL LIABILITIES					–	26 309	26 309	25 151	26 309	
NET ASSETS	2				–	2 396	2 560	16 301	2 396	
COMMUNITY WEALTH/EQUITY										
Accumulated Surplus/(Deficit)						2 396	2 560	16 301	2 396	
Reserves						–	–	–	–	
TOTAL COMMUNITY WEALTH/EQUITY	2					–	2 396	2 560	16 301	2 396

2.4.1.7 Table C7: Monthly Budget Statement – Cash Flow:

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

Description	Ref	2018/19		Budget Year 2019/20						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates Serv			-	-				-		
ice charges Other revenue		52 790	56 809	3 262	55 522	56 809	(1 287)	-2%		
Government - operating		43 717	46 771	2 944	35 736	46 771	(11 035)	-24%		
Government - capital		-	-	-	-	-	-			
Interest		600	900	41	1 006	900	106	12%		
Dividends		-	-	-	-	-	-			
Payments		(95 776)	(103 025)	(8 493)	(82 806)	(103 025)	(20 218)	20%		
Suppliers and employees		-	-	-	-	-	-			
Finance charges Transfers and Grants		-	-	-	-	-	-			
NET CASH FROM/(USED) OPERATING ACTIVITIES		-	1 330	1 455	(2 247)	9 458	1 455	(8 003)	-550%	-
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE			-	-			-			
Decrease (Increase) in non-current debtors			-	-	-	(1 044)	(1 044)	#DIV/0!		
Decrease (increase) other non-current receivables			-	-			-			
Decrease (increase) in non-current investments		(784)	(1 112)	(27)	(127)	(1 020)	(892)	87%		
Payments										
Capital assets										
NET CASH FROM/(USED) INVESTING ACTIVITIES		-	(784)	(1 112)	(27)	(1 171)	(1 020)	151	-15%	-
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans			-	-			-			
Borrowing long term/refinancing			-	-			-			
Increase (decrease) in consumer deposits			-	-			-			
Payments										
Repayment of borrowing		(11)	(11)		-	(11)	(11)	100%		
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	(11)	(11)	-	-	(11)	(11)	100%	-
NET INCREASE/ (DECREASE) IN CASH HELD										
Cash/cash equivalents at beginning:		-	535	331	(2 273)	8 287	424			-
Cash/cash equivalents at month/ year end:		3 605	3 605	3 605		7 099	3 605			7 099
		4 140	3 936	3 936		15 386	4 029			7 099

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 - M12 June

Description	NT Code	Budget Year 2019/20										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy	
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days			
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1200													
Trade and Other Receivables from Exchange Transactions - Electricity	1300													
Receivables from Non-exchange Transactions - Property Rates	1400													
Receivables from Exchange Transactions - Waste Water Management	1500													
Receivables from Exchange Transactions - Waste Management	1600													
Receivables from Exchange Transactions - Property Rental Debtors	1700													
Interest on Arrear Debtor Accounts	1810													
Recoverable unauthorized, irregular, fruitless and wasteful expenditure	1820													
Other	1900	(44)	10	12	147	0	1 022	-	(1)	1 145	1 168			
Total By Income Source	2000	(44)	10	12	147	0	1 022	-	(1)	1 145	1 168			
2018/19 - totals only														
Debtors Age Analysis By Customer Group														
Organs of State	2200													
Commercial	2300													
Households	2400													
Other	2500	(44)	10	12	147	0	1 022	-	(1)	1 145	1 168			
Total By Customer Group	2600	(44)	10	12	147	0	1 022	-	(1)	1 145	1 168			

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 - M12 June

Description	NT Code	Budget Year 2019/20										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	Total				
Creditors Age Analysis By Customer Type														
Bulk Electricity Bulk Water PAYE deductions	0100													
VAT (output less input)	0200													
Pensions / Retirement deductions Loan repayments	0300													
Trade Creditors Auditor General	0400													
Other	0500													
	0600													
	0700				5		1						6	
	0800													
	0900													
Total By Customer Type	1000	-	-	5	1	-	-	-	-	-	-	6	-	-

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 - M12 June

Description	Ref	2018/19	Budget							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		-	34 908	34 908	-	34 908	34 908	-		-
Local Government Equitable Share FMG - Internship			30 642	30 642	-	30 642	30 642	-		
Training			1 000	1 000	-	1 000	1 000			
EPWP Incentive			1 231	1 231	-	1 231	1 231			
Rural Asset Management Grant			2 035	2 035	-	2 035	2 035			
Provincial Government:		-	1 759	5 022	-	4 272	4 942	80	1,6%	-
WK FMG KAPASITEIT AFS					-	-	-			
Disaster Management				219	-	219	219			
WP Financial Management Support Grant WC - FMG			280	1 569	-	1 169	1 569			
CAPACITY			379	646	-	646	646			
WK FMG ERM SYSTEM					-	-	-			
WK FMG PDO COMPLIANCE					-	-	-			
WK FMG ERM SYSTEM ROLL-FORWARD WK FMG					-	-	-			
CAPACITY AUDIT ASSISTANCE DROUGHT ACTION					-	-	-			
PLAN				350	-	-	350			
WOSA			1 100	2 100	-	2 100	2 100			
LG GEGRADUEERDE INTERNSKAP	4			138	-	138	58	80	138,1%	
District Municipality:		-	-	-	-	-	-	-		-
[insert description]										
Other grant providers:		-	7 190	7 200	-	1 068	7 200	(6 132)	-85,2%	-
CHIETA LGSETA			1 300	1 300	-	1 011	1 300	(290)	-22,3%	
LGSETA MANDATORY GRANT			2 850	2 850	-	-	2 850			
Audit fee			40	50	-	58	50			
			3 000	3 000	-	-	3 000			
Total Operating Transfers and Grants	5	-	43 857	47 130	-	40 248	47 050	(6 052)	-12,9%	-
Capital Transfers and Grants										
National Government:		-	-	-	-	-	-	-		-
Other capital transfers [insert description]										
Provincial Government:		-	-	-	-	-	-	-		-
Fire department capacity building										
District Municipality:		-	-	-	-	-	-	-		-
[insert description]										
Other grant providers:		-	-	-	-	-	-	-		-
[insert description]										
Total Capital Transfers and Grants	5	-	-	-	-	-	-	-		-
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	-	43 857	47 130	-	40 248	47 050	(6 052)	-12,9%	-

3.2.2 Supporting Table SC7(1) – Grant Expenditure:

DC5 Central Karoo - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M12 June

Description	Ref	2018/19	Budget							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		-	34 908	34 908	-	34 908	34 908	-		-
Local Government Equitable Share FMG - Internship			30 642	30 642	-	30 642	30 642	-		
Training			1 000	1 000	-	1 000	1 000			
EPWP Incentiv e			1 231	1 231	-	1 231	1 231			
Rural Asset Management Grant			2 035	2 035	-	2 035	2 035			
Provincial Government:		-	1 759	5 022	-	4 272	4 942	80	1,6%	-
WK FMG KAPASITEIT AFS					-	-	-			
Disaster Management			-	219	-	219	219			
WP Financial Management Support Grant WC - FMG			280	1 569	-	1 169	1 569			
CAPACITY			379	646	-	646	646			
WK FMG ERM SYSTEM			-	-	-	-	-			
WK FMG PDO COMPLIANCE			-	-	-	-	-			
WK FMG ERM SYSTEM ROLL-FORWARD WK FMG			-	-	-	-	-			
CAPACITY AUDIT ASSISTANCE DROUGHT ACTION PLAN			-	350	-	-	350			
WOSA			1 100	2 100	-	2 100	2 100			
LG GEGRADUEERDE INTERNSKAP	4		-	138	-	138	58	80	138,1%	
District Municipality:		-	-	-	-	-	-	-		-
<i>[insert description]</i>										
Other grant providers:		-	7 190	7 200	-	1 068	7 200	(6 132)	-85,2%	-
CHIETA LGSETA			1 300	1 300	-	1 011	1 300	(290)	-22,3%	
LGSETA MANDATORY GRANT			2 850	2 850	-	-	2 850			
Audit fee			40	50	-	58	50			
			3 000	3 000	-	-	3 000			
Total Operating Transfers and Grants	5	-	43 857	47 130	-	40 248	47 050	(6 052)	-12,9%	-
Capital Transfers and Grants										
National Government:		-	-	-	-	-	-	-		-
Other capital transfers <i>[insert description]</i>										
Provincial Government:		-	-	-	-	-	-	-		-
Fire department capacity building										
District Municipality:		-	-	-	-	-	-	-		-
<i>[insert description]</i>										
Other grant providers:		-	-	-	-	-	-	-		-
<i>[insert description]</i>										
Total Capital Transfers and Grants	5	-	-	-	-	-	-	-		-
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	-	43 857	47 130	-	40 248	47 050	(6 052)	-12,9%	-

3.3 SECTION 7 – CAPITAL PROGRAMME PERFORMANCE:

3.3.1 Supporting Table C12:

Supporting Table C12 reconciled with Table C5.

DC5 Central Karoo - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M12 June

Month	2018/19	Budget Year 2019/20			
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD budget
R thousands					
Monthly expenditure performance trend					
July		62	62	4	62
August		65	65	–	127
September		65	65	–	193
October		65	65	(1)	258
Nov ember		65	65	12	323
December		65	65	–	389
January		65	65	35	454
February		65	65	9	519
March		65	148	39	667
April		65	148	2	816
May		65	148	–	964
June		29	148	27	1 112
Total Capital expenditure	–	744	1 112	127	

QUALITY CERTIFICATE

I, **J Jonkers**, the Acting 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 June for 2019/2020 financial year, has been prepared in accordance with the Municipal Finance Management Act and regulations made under the Act.

Print Name : J Jonkers

Acting Municipal Manager

Signature 

Date: 14 July 2020

NON-FINANCIAL PERFORMANCE REPORTING – QUARTER 4 (01 April - 30 June 2020)

Disclaimer

This Quarterly Performance Assessment Report, w.r.t. the non-financial information, is based on reported information only, and is un-audited. This report is subject to change on finalisation of the Internal Performance Audit Report for the fourth (4th) Quarter (01 April - 30 June 2020) of the 2019/2020 financial year.

I. PURPOSE

- (a) The purpose of this report is to inform Council regarding the progress made with the implementation of the Key Performance Indicators (KPIs) in the realisation of the development priorities and objectives as determined in the Municipality’s Integrated Development Plan (IDP) as well as in the Service Delivery and Budget Implementation Plan (SDBIP) for the fourth (4th) Quarter (01 April - 30 June 2020) of the 2019/20 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 2019/2020 was approved by the Executive Mayor on 19 June 2019.
- (d) The Departmental SDBIP measures the achievement of performance indicators that have been determined with regard to operational service delivery within each department and have been aligned with the Top Layer SDBIP.
The Departmental Plans have been approved by the Municipal Manager.
- (e) The overall assessment of actual performance against targets set for the key performance indicators as documented in the SDBIP is illustrated in terms of the following assessment methodology:

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

- (f) The Performance Management System is an internet-based system and it uses, as its basis, the approved SDBIP. The SDBIP is a layered plan comprising of Top Layer SDBIP and Departmental SDBIPs.
- (g) Performance reports on the Top Layer SDBIP is submitted to the Council on a quarterly, half yearly (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 2019/2020 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 10th and the 15th day for updates of the previous month's actual performance as a control measure to ensure that performance is updated and monitored on a monthly basis. No access is available to a month's performance indicators after closure of the system. This is to ensure that the level of performance is consistent for a particular period in the various levels at which reporting takes place. Departments must motivate to the Municipal Manager should they require the system to be re-opened once the system is closed.
- (c) The system provides management information in graphs and indicates actual performance against targets. The graphs provide a good indication of performance progress and where corrective action is required.
- (d) The system requires key performance indicator owners to update performance comments for each actual result captured, which provides a clear indication of how the actual was calculated/ reached and serves as part of the portfolio of evidence (POE) for auditing purposes.
- (e) In terms of Section 46(1) (a) (iii) of the MSA the Municipality must reflect annually in the Annual Performance Report on measures taken to improve performance, in other words targets not achieved. The system utilised requires corrective actions to be captured for targets not achieved.

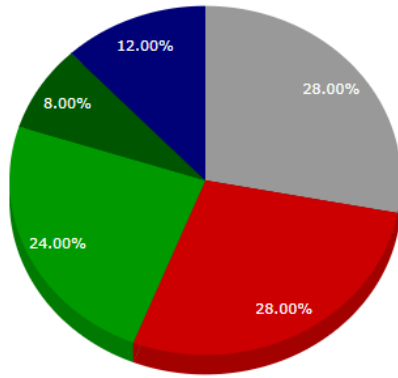
4. ACTUAL PERFORMANCE FOR THE FOURTH (4TH) QUARTER - 01 APRIL- 30 JUNE 2020

- (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 fourth (4th) Quarter (01 April - 30 June 2020) of the financial year 2019/2020 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 April - 30 June 2020

Central Karoo District Municipality



National KPA

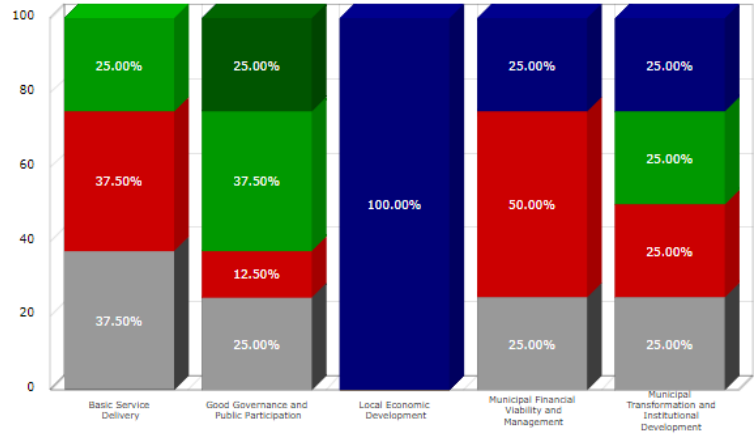


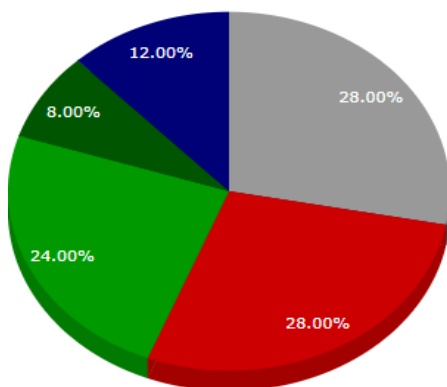
Figure 1: Graphs: Overall Performance on National KPA's

	Central Karoo District Municipality	National KPA									
		Basic Service Delivery	Basic Service Delivery	Good Governance and Public Participation	Good Governance and Public Participation	Local Economic Development	Local Economic Development	Municipal Financial Viability and Management	Municipal Financial Viability and Management	Municipal Transformation and Institutional Development	Municipal Transformation and Institutional Development
Not Yet Applicable	7 (28.00%)	3 (37.50%)	-	2 (25.00%)	-	-	-	1 (25.00%)	-	1 (25.00%)	-
Not Met	7 (28.00%)	3 (37.50%)	-	1 (12.50%)	-	-	-	2 (50.00%)	-	1 (25.00%)	-
Almost Met	-	-	-	-	-	-	-	-	-	-	-
Met	6 (24.00%)	2 (25.00%)	-	3 (37.50%)	-	-	-	-	-	1 (25.00%)	-
Well Met	2 (8.00%)	-	-	2 (25.00%)	-	-	-	-	-	-	-
Extremely Well Met	3 (12.00%)	-	-	-	-	1 (100.00%)	-	1 (25.00%)	-	1 (25.00%)	-
Total:	25	8	-	8	-	1	-	4	-	4	-
	100%	32.00%	-	32.00%	-	4.00%	-	16.00%	-	16.00%	-

Table 2: Overall Performance on National KPA's

(b) Dashboard summary per Municipal Key Performance Area (MKPA) for the period - 01 April - 30 June 2020

Central Karoo District Municipality



Municipal KPA

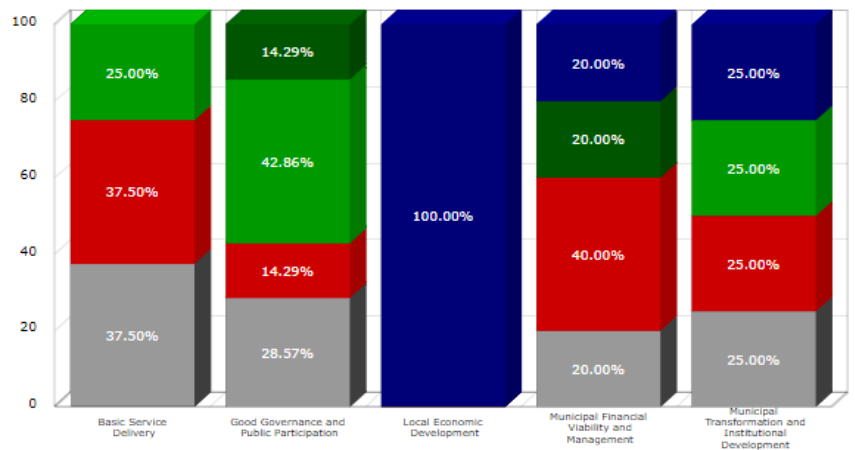


Figure 2: Graphs: Overall performance on Municipal KPA's



6. ACTUAL STRATEGIC PERFORMANCE AND CORRECTIVE MEASURES THAT WILL BE IMPLEMENTED

6.1 Build a well capacitated workforce, skilled youth and communities

KPI Name	Description of Unit of Measurement	Strategic Objective	Annual Target	Quarter 4 (April - June 2020)		
				Corrective Measures	Target	Actual
Review the organisational structure (Macro) and submit to Council for approval by 31 May	Organisational structure reviewed and submitted to Council	Build a well capacitated workforce, skilled youth and communities	1	[D36] Municipal Manager: No Council meeting took place during May 2020. (June 2020)	1	0
Spend 0.5% of the municipality's personnel budget on training by 30 June [(Total Actual Training Expenditure/ Total personnel Budget) x100]	% of the personnel budget spent on training	Build a well capacitated workforce, skilled youth and communities	0.50%		0.50%	1.00%
Review the Workplace Skills Plan and submit to LGSETA by 30 April	Workplace Skills Plan reviewed and submitted	Build a well capacitated workforce, skilled youth and communities	1		1	1
The number of people from the employment equity target groups employed (appointed) in the three highest levels of management in compliance with the municipality's approved Equity Plan as at 30 June	Number of people employed	Build a well capacitated workforce, skilled youth and communities	0		0	0



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

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

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

KPI Name	Description of Unit of Measurement	Strategic Objective	Annual Target	Quarter 4 (April - June 2020)		
				Corrective Measures	Target	Actual
Spend 90% of the municipal capital budget by 30 June {(Actual amount spent /Total amount budgeted) X100}	% of capital budget spent	Deliver a sound and effective administrative and financial service to achieve sustainability and viability in the region	90.00%		90.00%	0.00%
Review 15 budget related policies and submit to Council for approval by 31 May	Number of policies reviewed and submitted	Deliver a sound and effective administrative and financial service to achieve sustainability and viability in the region	15	D56] Director: Finance (CFO): None required (June 2020)	15	20



KPI Name	Description of Unit of Measurement	Strategic Objective	Annual Target	Quarter 4 (April - June 2020)		
				Corrective Measures	Target	Actual
Review and submit the MFMA delegation register to Council for approval by 31 May	MFMA delegation registered reviewed and submitted	Deliver a sound and effective administrative and financial service to achieve sustainability and viability in the region	1	[D57] Director: Finance (CFO): None required (June 2020)	1	1
Compile and submit the financial statements to the Auditor-General by 31 August	Financial statements compiled and submitted	Deliver a sound and effective administrative and financial service to achieve sustainability and viability in the region	1		0	0
Financial viability measured in terms of the municipality's ability to meet its service debt obligations as at 30 June (Short Term Borrowing + Bank Overdraft + Short Term Lease + Long Term Borrowing + Long Term Lease) / Total Operating Revenue - Operating Conditional Grant)	% of debt coverage	Deliver a sound and effective administrative and financial service to achieve sustainability and viability in the region	10.00%	[D59] Director: Finance (CFO): Information will only be available when financial statements are complete (June 2020)	10.00%	0.00%
Financial viability measured in terms of the available cash to cover fixed operating expenditure as at 30 June ((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	Deliver a sound and effective administrative and financial service to achieve sustainability and viability in the region	25	[D60] Director: Finance (CFO): Information will only be available when financial statements are complete (June 2020)	25	0



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

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

6.3 Facilitate good governance principles and effective stakeholder participation

KPI Name	Description of Unit of Measurement	Strategic Objective	Annual Target	Quarter 4 (April - June 2020)		
				Corrective Measures	Target	Actual
Submit the draft Annual Report in Council by 31 January	Draft Annual Report submitted in Council	Facilitate good governance principles and effective stakeholder participation	1		0	0
Review and submit the IDP and Budget Process Plan and District Framework to Council by 31 August	IDP and Budget Process Plan and Framework submitted to Council	Facilitate good governance principles and effective stakeholder participation	1		0	0
Review the Risk Based Audit Plan (RBAP) and submit to the Audit Committee for approval by 30 June	RBAP revised and submitted to the Audit Committee	Facilitate good governance principles and effective stakeholder participation	1	[D32] Internal Auditor: The Risk Based Audit Plan will be approved on 27 August at the next meeting. (June 2020)	1	1



KPI Name	Description of Unit of Measurement	Strategic Objective	Annual Target	Quarter 4 (April - June 2020)		
				Corrective Measures	Target	Actual
Complete 70% of audits as per the RBAP by 30 June [(Audits completed for the year/audits planned for the year according to the RBAP) x100]	% audits completed	Facilitate good governance principles and effective stakeholder participation	70.00%	[D33] Internal Auditor: Target already met. (June 2020)	70.00%	80.00%
Review the delegation register and submit to Council for approval by 30 June	Delegation registered reviewed and submitted to Council	Facilitate good governance principles and effective stakeholder participation	1	[D35] Municipal Manager: Will be tabled at the Council Meeting in August 2020. (June 2020)	1	0
Review Corporate and HR policies and submit to Council for approval by 30 June	Number of policies reviewed and submitted	Facilitate good governance principles and effective stakeholder participation	5		5	5

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

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



6.4 Improve and maintain district roads and promote safe roads transport

KPI Name	Description of Unit of Measurement	Strategic Objective	Annual Target	Quarter 4 (April - June 2020)		
				Corrective Measures	Target	Actual
Create temporary job opportunities in terms of identified road projects by 31 March (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	Improve and maintain district roads and promote safe roads transport	22		0	0
Spend 95% of the total allocated approved Roads budget by 31 March [(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 total allocated approved Roads budget spent	Improve and maintain district roads and promote safe roads transport	95.00%		0.00%	0.00%
Regravel 40 kilometres of road by 31 March	Number of kilometres regavelled	Improve and maintain district roads and promote safe roads transport	40		0	0

Summary of Results: Improve and maintain district roads and promote safe roads transport

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



6.5 Promote regional, economic development, tourism and growth opportunities

KPI Name	Description of Unit of Measurement	Strategic Objective	Annual Target	Quarter 4 (April - June 2020)		
				Corrective Measures	Target	Actual
Create full time equivalent (FTE's) through expenditure with the EPWP job creation initiatives by 30 June	Number of full time equivalent (FTE's) created	Promote regional, economic development, tourism and growth opportunities	20		20	78

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

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



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

KPI Name	Description of Unit of Measurement	Strategic Objective	Annual Target	Quarter 4 (April - June 2020)		
				Corrective Measures	Target	Actual
Conduct a feasibility study on regional waste management and submit to Council by 30 June	Regional Waste Management Study submitted	Promote safe, healthy and socially stable communities through the provision of a sustainable environmental health service	1	[D37] Municipal Manager: A business plan was submitted to the Development Bank of South Africa (DBSA) to apply for additional funding. (June 2020)	1	0
Submit a Water Conservation and Demand Strategy to Council by 30 June	Water Conservation and Demand Strategy submitted	Promote safe, healthy and socially stable communities through the provision of a sustainable environmental health service	1	[D38] Municipal Manager: A meeting was set up for the 27 March 2020 for a site inspection for the prioritization of the projects of the respective local municipalities. However due to the nation-wide lockdown this could not realise. (June 2020)	1	0
Compile and submit a bi-annual Water Quality Evaluation Reports with recommendation to Water Service Authorities	Number of Water Quality Evaluation Reports submitted	Promote safe, healthy and socially stable communities through the provision of a sustainable environmental health service	6	[DI 14] Manager Municipal Health: Not applicable (April 2020) [DI 14] Manager Municipal Health: Not applicable (May 2020) [DI 14] Manager Municipal Health: Not applicable (June 2020)	3	3



KPI Name	Description of Unit of Measurement	Strategic Objective	Annual Target	Quarter 4 (April - June 2020)		
				Corrective Measures	Target	Actual
Compile and submit annual Waste Management Report with recommendation to Local Authorities by 30 June	Number of Waste Management Report submitted	Promote safe, healthy and socially stable communities through the provision of a sustainable environmental health service	3	[DI 15] Manager Municipal Health: Not applicable (April 2020) [DI 15] Manager Municipal Health: Not applicable (May 2020) [DI 15] Manager Municipal Health: Not applicable (June 2020)	3	3
Compile and distribute a Municipal Health Newsletter to Local Authorities by 30 June	Number of Newsletters submitted	Promote safe, healthy and socially stable communities through the provision of a sustainable environmental health service	1	[DI 16] Manager Municipal Health: Not applicable (April 2020) [DI 16] Manager Municipal Health: Not applicable (May 2020) [DI 16] Manager Municipal Health: Not applicable (June 2020)	1	0

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

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

7. CONCLUSION

Overall Summary of Results:

N/A	KPI Not Yet Applicable	KPIs with no targets or actuals in the selected period.	7
R	KPI Not Met	0% <= Actual/Target <= 74.999%	7
O	KPI Almost Met	75.000% <= Actual/Target <= 99.999%	0
G	KPI Met	Actual meets Target (Actual/Target = 100%)	6
G2	KPI Well Met	100.001% <= Actual/Target <= 149.999%	2
B	KPI Extremely Well Met	150.000% <= Actual/Target	3
Total KPIs:			25

- (a) Out of the 25 Key Performance Indicators (KPIs) listed on the Top layer SDBIP 2019/2020 for the fourth (4th) Quarter (01 April - 30 June 2020), 7 were not yet applicable, 7 not met, 6 met, 2 well met and 3 KPI extremely well met.