

# CENTRAL KAROO DISTRICT MUNICIPALITY



**SECTION 52**

**QUARTERLY  
PERFORMANCE  
REPORT**

**2020-2021**

**JULY – SEPTEMBER 2020**

**QUARTER 1**



*"Working together in development and growth"*

# **CENTRAL KAROO DISTRICT MUNICIPALITY**



## **In-Year Report**

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

## **MONTHLY AND QUARTERLY BUDGET STATEMENT JUNE**

**2020**



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## 1. GLOSSARY

- 1.1 **Adjustment; 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 **Allocation; –** 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 **GF\$ –** 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.

### **2.2 SECTION 2 – RESOLUTIONS:**

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

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

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

	<u>Capital Expenditure</u>	<u>Operating Expenditure</u>	<u>Operating Revenue</u>
Original Budget	428 100,00	100 231 945,00	101 014 853,00
Actual spend / received (YTD)	90 873,00	22 633 604,45	28 225 266,91
Percentage Spend (YTD)	21%	23%	28%



The table reflects spending of the capital budget as percentage spent of 21%. The total operating expenditure and revenue reflects percentage spent of 23% and 28% 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 September 2020 is R 9.013 million. Refer to figure 1 for more detail.

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

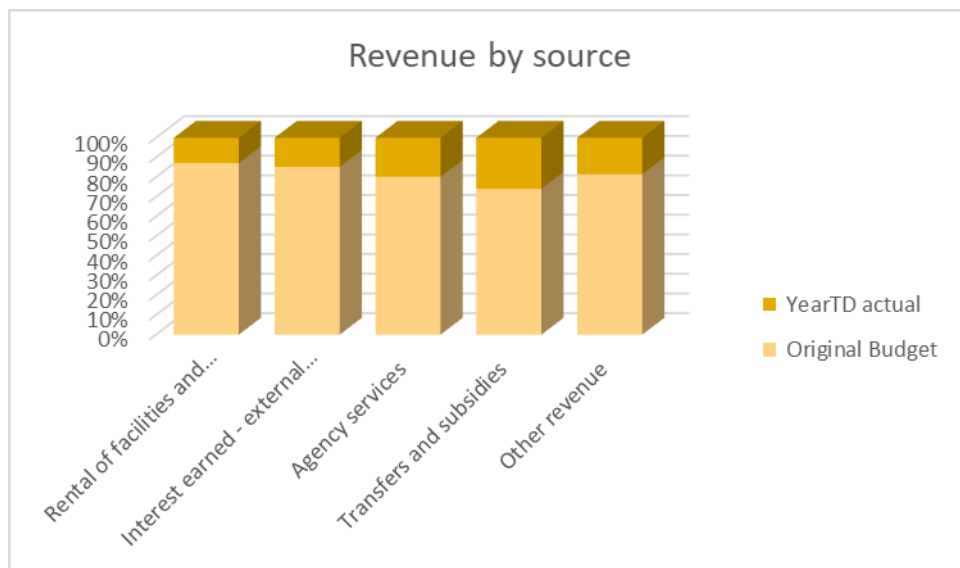


Figure 1 – Revenue by source (\*Refer to Grants receipts schedule for actual receipts, page 22)

- **Other Revenue:**

The amount raised as reflected for the actual year to date represents 23% of the budget amount. The budgeted amount received (Year-to-date) amounts to R 12.949 million.

- **Interest Earned – External Investments:**

The budget amount for Interest earned R 1 100 000, whilst the year to date actual revenue is R 190 527. Thus, reflecting receipt of 17% at the end of the 1st 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.

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

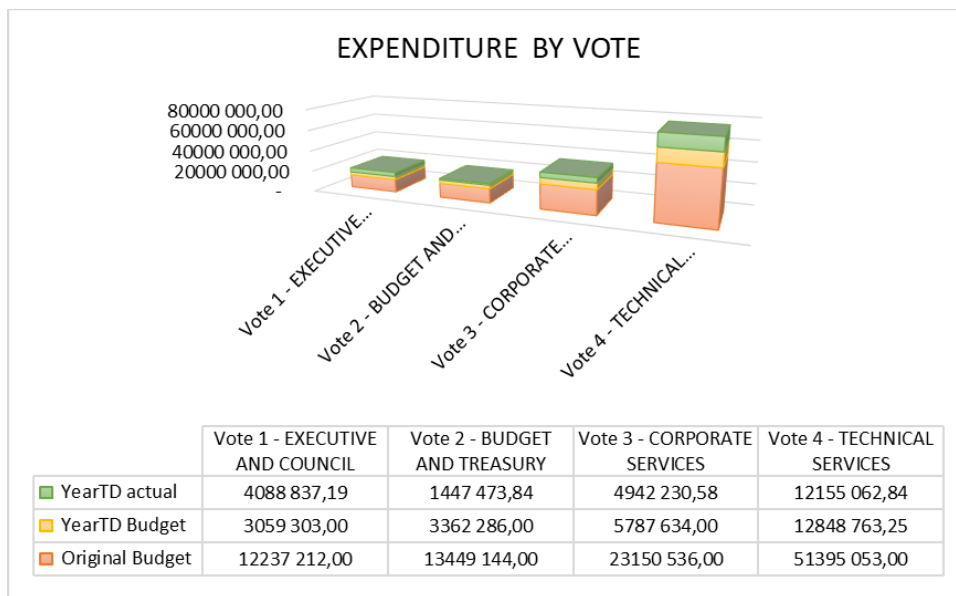


Figure 2 – Breakdown Operating Expenditure by Municipal Vote

The annual budget for Technical Service is R 51.395 million of which R 12.155 million has been expended representing 24% of the budget amount.

The annual budget for Corporate Services is R 23.150 million of which R 4.942 million has been expended representing 21% of the budget amount.

The annual budget for Budget and Treasury is R 13.449 million of which R 1.447 million has been expended representing 11% of the budget amount.

The annual budget for Executive and Council is R 12.237 million of which R 4.089 million has been expended representing 33% of the budget amount.

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

The capital spending for the month September 2020 amounted to R 90 873. The total capital budget amount is R 428 100, thus reflecting total spending of 21% at the end of the 1st quarter.

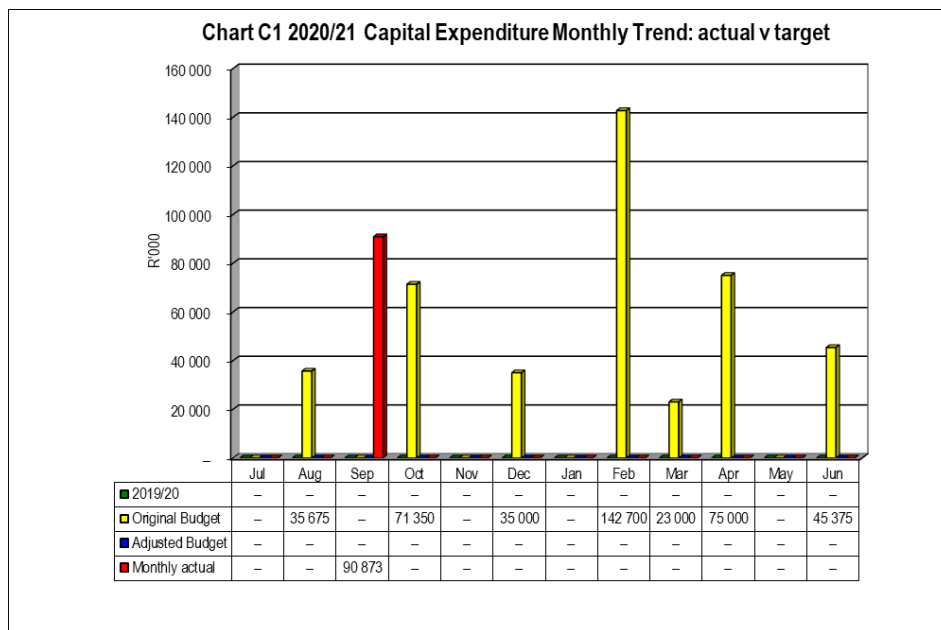


Figure 3 – Breakdown Capital Expenditure by month

**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 1st quarter for the cash flow statement amounts to R 24.184 million.

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

**2.4.1 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 - Q1 First Quarter**

Description	2019/20	Budget Year 2020/21							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-
Investment revenue	-	1 100	-	57	191	275	(84)	-31%	-
Transfers and subsidies	-	43 225	-	700	15 084	10 806	4 278	40%	-
Other own revenue	-	56 690	-	8 256	12 951	14 172	(1 222)	-9%	-
<b>Total Revenue (excluding capital transfers and contributions)</b>	-	<b>101 015</b>	-	<b>9 013</b>	<b>28 225</b>	<b>25 254</b>	<b>2 972</b>	<b>12%</b>	-
Employee costs	-	52 257	-	5 748	12 987	13 064	(77)	-1%	-
Remuneration of Councillors	-	4 941	-	318	996	1 235	(239)	-19%	-
Depreciation & asset impairment	-	651	-	-	-	163	(163)	-100%	-
Finance charges	-	-	-	-	-	-	-	-	-
Materials and bulk purchases	-	76	-	9	19	19	0	1%	-
Transfers and subsidies	-	-	-	-	-	-	-	-	-
Other expenditure	-	42 308	-	3 630	8 631	10 577	(1 946)	-18%	-
<b>Total Expenditure</b>	-	<b>100 232</b>	-	<b>9 706</b>	<b>22 634</b>	<b>25 058</b>	<b>(2 424)</b>	<b>-10%</b>	-
<b>Surplus/(Deficit)</b>	-	<b>783</b>	-	<b>(693)</b>	<b>5 592</b>	<b>196</b>	<b>5 396</b>	<b>2757%</b>	-
Transfers and subsidies - capital (monetary alloc	-	-	-	-	-	-	-	-	-
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	-	<b>783</b>	-	<b>(693)</b>	<b>5 592</b>	<b>196</b>	<b>5 396</b>	<b>2757%</b>	-
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	-	<b>783</b>	-	<b>(693)</b>	<b>5 592</b>	<b>196</b>	<b>5 396</b>	<b>2757%</b>	-
<b>Capital expenditure &amp; funds sources</b>									
Capital expenditure	-	428	-	91	91	107	(16)	-15%	-
Capital transfers recognised	-	370	-	91	91	93	(2)	-2%	-
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	-	58	-	-	-	15	(15)	-100%	-
<b>Total sources of capital funds</b>	-	<b>428</b>	-	<b>91</b>	<b>91</b>	<b>107</b>	<b>(16)</b>	<b>-15%</b>	-
<b>Financial position</b>									
Total current assets	-	10 169	-	-	24 922	-	-	-	10 169
Total non current assets	-	20 767	-	-	16 086	-	-	-	20 767
Total current liabilities	-	8 259	-	-	13 184	-	-	-	8 259
Total non current liabilities	-	19 009	-	-	14 563	-	-	-	19 009
Community wealth/Equity	-	3 669	-	-	13 261	-	-	-	3 669
<b>Cash flows</b>									
Net cash from (used) operating	-	1 434	-	352	8 889	358	(8 530)	-2380%	-
Net cash from (used) investing	-	103	-	(91)	(91)	26	117	453%	-
Net cash from (used) financing	-	(36)	-	-	-	(9)	(9)	100%	-
<b>Cash/cash equivalents at the month/year end</b>	-	<b>5 585</b>	-	<b>-</b>	<b>24 184</b>	<b>4 460</b>	<b>(19 724)</b>	<b>-442%</b>	<b>15 386</b>
<b>Debtors &amp; creditors analysis</b>									
	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
<b>Debtors Age Analysis</b>									
Total By Income Source	(65)	27	72	-	1	931	-	(1)	964
<b>Creditors Age Analysis</b>									
Total Creditors	312	1	-	-	(84)	-	-	-	229

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) - Q1 First Quarter

Description	Ref	2019/20	Budget Year 2020/21							
		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>										
<i>Governance and administration</i>		-	47 424	-	1 149	16 488	11 856	4 632	39%	-
Executive and council		-	39 453	-	636	1 425	9 863	(8 439)	-86%	-
Finance and administration		-	7 971	-	513	15 063	1 993	13 070	656%	-
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		-	47	-	2	5	12	(7)	-56%	-
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	47	-	2	5	12	(7)	-56%	-
<i>Economic and environmental services</i>		-	53 544	-	7 862	11 732	13 386	(1 654)	-12%	-
Planning and development		-	2 100	-	10	10	525	(515)	-98%	-
Road transport		-	51 444	-	7 852	11 722	12 861	(1 139)	-9%	-
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Functional</b>	2	-	101 015	-	9 013	28 225	25 254	2 972	12%	-
<b>Expenditure - Functional</b>										
<i>Governance and administration</i>		-	36 475	-	4 556	8 592	9 119	(527)	-6%	-
Executive and council		-	11 195	-	2 525	3 701	2 799	902	32%	-
Finance and administration		-	24 235	-	1 972	4 503	6 059	(1 556)	-26%	-
Internal audit		-	1 044	-	58	388	261	127	48%	-
<i>Community and public safety</i>		-	6 843	-	406	1 203	1 711	(508)	-30%	-
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	1 787	-	98	280	447	(167)	-37%	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	5 056	-	308	922	1 264	(341)	-27%	-
<i>Economic and environmental services</i>		-	56 874	-	4 744	12 839	14 219	(1 379)	-10%	-
Planning and development		-	5 479	-	224	684	1 370	(686)	-50%	-
Road transport		-	51 395	-	4 520	12 155	12 849	(694)	-5%	-
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
<i>Other</i>		-	40	-	-	-	10	(10)	-100%	-
<b>Total Expenditure - Functional</b>	3	-	100 232	-	9 706	22 634	25 058	(2 424)	-10%	-
<b>Surplus/ (Deficit) for the year</b>		-	783	-	(693)	5 592	196	5 396	2757%	-

**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) - Q1 First Quarter**

Vote Description	Ref	2019/20	Budget Year 2020/21							
		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		-	39 453	-	636	1 425	9 863	(8 439)	-85,6%	-
Vote 2 - BUDGET AND TREASURY		-	4 436	-	56	14 461	1 109	13 352	1204,0%	-
Vote 3 - CORPORATE SERVICES		-	5 681	-	469	617	1 420	(803)	-56,5%	-
Vote 4 - TECHNICAL SERVICES		-	51 444	-	7 852	11 722	12 861	(1 139)	-8,9%	-
<b>Total Revenue by Vote</b>	2	-	<b>101 015</b>	-	<b>9 013</b>	<b>28 225</b>	<b>25 254</b>	<b>2 972</b>	<b>11,8%</b>	-
<b>Expenditure by Vote</b>	1									
Vote 1 - EXECUTIVE AND COUNCIL		-	12 237	-	2 583	4 089	3 059	1 030	33,7%	-
Vote 2 - BUDGET AND TREASURY		-	13 449	-	674	1 447	3 362	(1 915)	-56,9%	-
Vote 3 - CORPORATE SERVICES		-	23 151	-	1 928	4 942	5 788	(845)	-14,6%	-
Vote 4 - TECHNICAL SERVICES		-	51 395	-	4 520	12 155	12 849	(694)	-5,4%	-
<b>Total Expenditure by Vote</b>	2	-	<b>100 232</b>	-	<b>9 706</b>	<b>22 634</b>	<b>25 058</b>	<b>(2 424)</b>	<b>-9,7%</b>	-
<b>Surplus/ (Deficit) for the year</b>	2	-	<b>783</b>	-	<b>(693)</b>	<b>5 592</b>	<b>196</b>	<b>5 396</b>	<b>2756,9%</b>	-



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

**DC5 Central Karoo - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - A - Q1 First Quarter**

Vote Description	Ref	Budget Year 2020/21									
		2019/20	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>			-	39 453	-	636	1 425	9 863	(8 439)	-86%	-
1.1 - MUNICIPAL MANAGER				5 290		394	1 183	1 323	(139)	-11%	
1.2 - COUNCIL GENERAL EXPENSES				32 215		241	241	8 054	(7 813)	-97%	
1.3 - INTERNAL AUDIT				-		-	-	-	-		
1.4 - EDA				-		-	-	-	-		
1.5 - RAMMS				1 948		-	-	487	(487)	-100%	
<b>Vote 2 - BUDGET AND TREASURY</b>			-	4 436	-	56	14 461	1 109	13 352	1204%	-
2.1 - FINANCIAL SERVICES				3 436		3	14 408	859	13 549	1577%	
2.2 - DISTRICT COUNCIL LEVIES				-		-	-	-	-		
2.3 - FINANCE MANAGEMENT GRANT				1 000		53	53	250	(197)	-79%	
<b>Vote 3 - CORPORATE SERVICES</b>			-	5 681	-	469	617	1 420	(803)	-57%	-
3.1 - CORPORATE SERVICES				3 535		457	602	884	(282)	-32%	
3.2 - TOURISM				-		-	-	-	-		
3.3 - STRATEGIC PLANNING				2 100		10	10	525	(515)	-98%	
3.4 - ENVIRONMENTAL HEALTH				47		2	5	12	(7)	-56%	
3.5 - CIVIL DEFENCE				-		-	-	-	-		
3.6 - LED				-		-	-	-	-		
3.7 - WORK FOR WATER				-		-	-	-	-		
3.8 - IDP				-		-	-	-	-		
3.9 - HUMAN RESOURCES				-		-	-	-	-		
<b>Vote 4 - TECHNICAL SERVICES</b>			-	51 444	-	7 852	11 722	12 861	(1 139)	-9%	-
4.1 - ROADS				51 444		7 852	11 722	12 861	(1 139)	-9%	
4.2 - TRANSPORT FUND				-		-	-	-	-		
<b>Total Revenue by Vote</b>	2		-	101 015	-	9 013	28 225	25 254	2 972	12%	-
<b>Expenditure by Vote</b>	1										
<b>Vote 1 - EXECUTIVE AND COUNCIL</b>			-	12 237	-	2 583	4 089	3 059	1 030	34%	-
1.1 - MUNICIPAL MANAGER				3 038		2 106	2 281	759	1 521	200%	
1.2 - COUNCIL GENERAL EXPENSES				6 207		378	1 381	1 552	(171)	-11%	
1.3 - INTERNAL AUDIT				1 044		58	388	261	127	48%	
1.4 - EDA				-		-	-	-	-		
1.5 - RAMMS				1 948		40	40	487	(447)	-92%	
<b>Vote 2 - BUDGET AND TREASURY</b>			-	13 449	-	674	1 447	3 362	(1 915)	-57%	-
2.1 - FINANCIAL SERVICES				12 779		647	1 370	3 195	(1 825)	-57%	
2.2 - DISTRICT COUNCIL LEVIES				-		-	-	-	-		
2.3 - FINANCE MANAGEMENT GRANT				670		27	77	168	(90)	-54%	
<b>Vote 3 - CORPORATE SERVICES</b>			-	23 151	-	1 928	4 942	5 788	(845)	-15%	-
3.1 - CORPORATE SERVICES				10 785		1 298	3 056	2 696	359	13%	
3.2 - TOURISM				40		-	-	10	(10)	-100%	
3.3 - STRATEGIC PLANNING				5 479		224	684	1 370	(686)	-50%	
3.4 - ENVIRONMENTAL HEALTH				5 060		308	922	1 265	(342)	-27%	
3.5 - CIVIL DEFENCE				1 787		98	280	447	(167)	-37%	
3.6 - LED				-		-	-	-	-		
3.7 - WORK FOR WATER				-		-	-	-	-		
3.8 - IDP				-		-	-	-	-		
3.9 - HUMAN RESOURCES				-		-	-	-	-		
<b>Vote 4 - TECHNICAL SERVICES</b>			-	51 395	-	4 520	12 155	12 849	(694)	-5%	-
4.1 - ROADS				51 395		4 520	12 155	12 849	(694)	-5%	
4.2 - TRANSPORT FUND				-		-	-	-	-		
<b>Total Expenditure by Vote</b>	2		-	100 232	-	9 706	22 634	25 058	(2 424)	(0)	-
<b>Surplus/ (Deficit) for the year</b>	2		-	783	-	(693)	5 592	196	5 396	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) - Q1 First Quarter**

Description	Ref	2019/20	Budget Year 2020/21									
		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		-	15	25	(10)	-41%			
Interest earned - external investments			1 100		57	191	275	(84)	-31%			
Interest earned - outstanding debtors			-		-	-	-	-				
Dividends received			-		-	-	-	-				
Fines, penalties and forfeits			-		-	-	-	-				
Licences and permits			-		-	-	-	-				
Agency services			4 793		394	1 183	1 198	(15)	-1%			
Transfers and subsidies			43 225		700	15 084	10 806	4 278	40%			
Other revenue			51 797		7 862	11 753	12 949	(1 196)	-9%			
Gains on disposal of PPE			-		-	-	-	-				
<b>Total Revenue (excluding capital transfers and contributions)</b>			<b>-</b>		<b>101 015</b>	<b>-</b>	<b>9 013</b>	<b>28 225</b>	<b>25 254</b>	<b>2 972</b>	<b>12%</b>	<b>-</b>
<b>Expenditure By Type</b>												
Employee related costs			52 257		5 748	12 987	13 064	(77)	-1%			
Remuneration of councillors			4 941		318	996	1 235	(239)	-19%			
Debt impairment			-		-	-	-	-				
Depreciation & asset impairment			651		-	-	163	(163)	-100%			
Finance charges			-		-	-	-	-				
Bulk purchases			-		-	-	-	-				
Other materials			76		9	19	19	0	1%			
Contracted services			395		20	24	99	(75)	-76%			
Transfers and subsidies			-		-	-	-	-				
Other expenditure			41 913		3 610	8 608	10 478	(1 870)	-18%			
Loss on disposal of PPE			-		-	-	-	-				
<b>Total Expenditure</b>			<b>-</b>		<b>100 232</b>	<b>-</b>	<b>9 706</b>	<b>22 634</b>	<b>25 058</b>	<b>(2 424)</b>	<b>-10%</b>	<b>-</b>
<b>Surplus/(Deficit)</b>												
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)			-		783		(693)	5 592	196	5 396	0	-
Transfers and subsidies - capital (in-kind - all)			-		-		-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>			<b>-</b>		<b>783</b>	<b>-</b>	<b>(693)</b>	<b>5 592</b>	<b>196</b>			<b>-</b>
Taxation			-		-		-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>			<b>-</b>		<b>783</b>	<b>-</b>	<b>(693)</b>	<b>5 592</b>	<b>196</b>			<b>-</b>
Attributable to minorities			-		-		-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>			<b>-</b>		<b>783</b>	<b>-</b>	<b>(693)</b>	<b>5 592</b>	<b>196</b>			<b>-</b>
Share of surplus/ (deficit) of associate			-		-		-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>			<b>-</b>		<b>783</b>	<b>-</b>	<b>(693)</b>	<b>5 592</b>	<b>196</b>			<b>-</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) - Q1 First Quarter

Vote Description	Ref	2019/20	Budget Year 2020/21							Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
<b>R thousands</b>	1									
<b>Single Year expenditure appropriation</b>	2									
Vote 1 - EXECUTIVE AND COUNCIL		-	58	-	-	-	15	(15)	-100%	-
Vote 2 - BUDGET AND TREASURY		-	60	-	-	-	15	(15)	-100%	-
Vote 3 - CORPORATE SERVICES		-	310	-	91	91	78	13	17%	-
Vote 4 - TECHNICAL SERVICES		-	-	-	-	-	-	-	-	-
<b>Total Capital single-year expenditure</b>	4	-	428	-	91	91	107	(16)	-15%	-
<b>Total Capital Expenditure</b>		-	428	-	91	91	107	(16)	-15%	-
<b>Capital Expenditure - Functional Classification</b>										
<b>Governance and administration</b>		-	279	-	-	-	70	(70)	-100%	-
Executive and council		-	58	-	-	-	15	(15)	-100%	-
Finance and administration		-	221	-	-	-	55	(55)	-100%	-
Internal audit		-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		-	53	-	-	-	13	(13)	-100%	-
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	53	-	-	-	13	(13)	-100%	-
<b>Economic and environmental services</b>		-	97	-	91	91	24	67	277%	-
Planning and development		-	97	-	91	91	24	67	277%	-
Road transport		-	-	-	-	-	-	-	-	-
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	-	428	-	91	91	107	(16)	-15%	-
<b>Funded by:</b>										
National Government		-	370	-	91	91	93	(2)	-2%	-
Provincial Government		-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>		-	370	-	91	91	93	(2)	-2%	-
<b>Public contributions &amp; donations</b>	5	-	-	-	-	-	-	-	-	-
<b>Borrowing</b>	6	-	-	-	-	-	-	-	-	-
<b>Internally generated funds</b>		-	58	-	-	-	15	(15)	-100%	-
<b>Total Capital Funding</b>		-	428	-	91	91	107	(16)	-15%	-

2.4.1.6 Table C6: Monthly Budget Statement – Financial Position:

**DC5 Central Karoo - Table C6 Monthly Budget Statement - Financial Position - Q1 First Quarter**

Description	Ref	2019/20	Budget Year 2020/21				
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast	
<b>R thousands</b>	1						
<b>ASSETS</b>							
<b>Current assets</b>							
Cash			5 585		5 921	5 585	
Call investment deposits			-		18 262	-	
Consumer debtors			2 292		-	2 292	
Other debtors			2 292		(186)	2 292	
Current portion of long-term receivables			-			-	
Inventory			-		925	-	
<b>Total current assets</b>			-	10 169	-	24 922	10 169
<b>Non current assets</b>							
Long-term receivables			10 551		7 544	10 551	
Investments			-		-	-	
Investment property			-		-	-	
Investments in Associate			-		-	-	
Property, plant and equipment			10 123		8 445	10 123	
Agricultural			-		-	-	
Biological			-		-	-	
Intangible			93		97	93	
Other non-current assets			-		-	-	
<b>Total non current assets</b>			-	20 767	-	16 086	20 767
<b>TOTAL ASSETS</b>			-	30 937	-	41 008	30 937
<b>LIABILITIES</b>							
<b>Current liabilities</b>							
Bank overdraft			-		-	-	
Borrowing			39		21	39	
Consumer deposits			-		-	-	
Trade and other payables			8 220		8 210	8 220	
Provisions			-		4 953	-	
<b>Total current liabilities</b>			-	8 259	-	13 184	8 259
<b>Non current liabilities</b>							
Borrowing			54		-	54	
Provisions			18 955		14 563	18 955	
<b>Total non current liabilities</b>			-	19 009	-	14 563	19 009
<b>TOTAL LIABILITIES</b>			-	27 267	-	27 747	27 267
<b>NET ASSETS</b>	2		-	3 669	-	13 261	3 669
<b>COMMUNITY WEALTH/EQUITY</b>							
Accumulated Surplus/(Deficit)			3 669		13 261	3 669	
Reserves			-		-	-	
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2		-	3 669	-	13 261	3 669

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

DC5 Central Karoo - Table C7 Monthly Budget Statement - Cash Flow - Q1 First Quarter

Description	Ref	2019/20	Budget Year 2020/21								
		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			56 650		8 256	12 951	14 162	(1 212)	-9%		
Government - operating			43 265		1 745	17 445	10 816	6 628	61%		
Government - capital			-		-	-	-	-			
Interest			1 100		57	191	275	(84)	-31%		
Dividends			-		-	-	-	-			
<b>Payments</b>											
Suppliers and employees			(99 581)		(9 706)	(21 697)	(24 895)	(3 198)	13%		
Finance charges			-		-	-	-	-			
Transfers and Grants			-		-	-	-	-			
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>			-	1 434	-	352	8 889	358	(8 530)	-2380%	-
<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			531		-	-	133	(133)	-100%		
Decrease (increase) in non-current investments			-					-			
<b>Payments</b>											
Capital assets			(428)		(91)	(91)	(107)	(16)	15%		
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>			-	103	-	(91)	(91)	26	117	453%	-
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>											
<b>Receipts</b>											
Short term loans			-					-			
Borrowing long term/refinancing			(36)				(9)	9	-100%		
Increase (decrease) in consumer deposits			-					-			
<b>Payments</b>											
Repayment of borrowing			-					-			
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>			-	(36)	-	-	-	(9)	(9)	100%	-
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>			-	1 500	-	261	8 798	375			-
Cash/cash equivalents at beginning:			4 085				15 386	4 085			15 386
Cash/cash equivalents at month/year end:			-	5 585	-		24 184	4 460			15 386

### 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 - Q1 First Quarter

Description	NT Code	Budget Year 2020/21									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	Total				
<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	(65)	27	72	-	1	931	-	(1)	964	930			
<b>Total By Income Source</b>	<b>2000</b>	<b>(65)</b>	<b>27</b>	<b>72</b>	<b>-</b>	<b>1</b>	<b>931</b>	<b>-</b>	<b>(1)</b>	<b>964</b>	<b>930</b>	<b>-</b>	<b>-</b>	
<b>2019/20 - totals only</b>														
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	2200										-	-		
Commercial	2300										-	-		
Households	2400										-	-		
Other	2500	(65)	27	72	-	1	931	-	(1)	964	930			
<b>Total By Customer Group</b>	<b>2600</b>	<b>(65)</b>	<b>27</b>	<b>72</b>	<b>-</b>	<b>1</b>	<b>931</b>	<b>-</b>	<b>(1)</b>	<b>964</b>	<b>930</b>	<b>-</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 - Q1 First Quarter

Description	NT Code	Budget Year 2020/21									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	312	1	-	-	(84)	-	-	-	229		
Auditor General	0800										-	
Other	0900										-	
<b>Total By Customer Type</b>	<b>1000</b>	<b>312</b>	<b>1</b>	<b>-</b>	<b>-</b>	<b>(84)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>229</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 - Q1 First Quarter

Description	Ref	2019/20	Budget Year	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
		Audited Outcome	Original Budget							
<b>R thousands</b>										
<b>RECEIPTS:</b>	1,2									
<b>Operating Transfers and Grants</b>										
<b>National Government:</b>										
Rural Roads Asset Management System		-	36 475	-	1 364	17 064	9 119	7 270	79,7%	-
Local government Financial Management Grant			1 948		1 364	1 364	487	877	180,1%	
Expanded Public Works Programme			1 000		-	1 000	250			
Municipal Systems Improvement			1 262		-	316	316			
Local Government Equitable Share			300		-	-	75			
			31 965		-	14 384	7 991	6 393	80,0%	
<b>Provincial Government:</b>			2 750		-	-	688	(100)	-14,5%	-
Western Cape Financial Management Support Grant			400		-	-	100	(100)	-100,0%	
Western Cape Financial Management Capacity Building Grant					-	-	-			
Safety Initiation Implementation - WOSA			2 100		-	-	525			
Disaster Management					-	-	-			
LG Graduate Internship Grant					-	-	-			
Municipal Drought Support			250		-	-	63			
<b>District Municipality:</b>			-		-	-	-			
<i>[insert description]</i>										
<b>Other grant providers:</b>			4 240		381	381	1 060	(679)	-64,1%	-
1% AUDIT FEE FROM NATIONAL TREASURY			3 200		-	-	800	(800)	-100,0%	
LGSETA					-	-	-			
LGSETA MANDATORY GRANT			40		-	-	10			
CHIETA			1 000		381	381	250			
					-	-	-			
<b>Total Operating Transfers and Grants</b>	5		43 465		1 745	17 445	10 866	6 490	59,7%	-
<b>Capital Transfers and Grants</b>										
<b>National Government:</b>			-		-	-	-			
<i>[insert description]</i>										
Other capital transfers <i>[insert description]</i>										
<b>Provincial Government:</b>			-		-	-	-			
Fire department capacity building					-	-	-			
<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		-		-	-	-			
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	5		43 465		1 745	17 445	10 866	6 490	59,7%	-

3.2.2 Supporting Table SC7(1) – Grant Expenditure:

DC5 Central Karoo - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - Q1 First Quarter

Description	Ref	2019/20	Budget Year 2020/21							
		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>		-	36 475	-	3 074	8 571	9 119	(548)	-6,0%	-
Rural Roads Asset Management System			1 948		34	34	487	(453)	-93,0%	
Local government Financial Management Grant			1 000		224	276	250	26	10,6%	
Expanded Public Works Programme			1 262		153	269	316	(46)	-14,7%	
Municipal Systems Improvement			300		-	-	75	(75)	-100,0%	
Local Government Equitable Share			31 965		2 664	7 991	7 991			
<b>Provincial Government:</b>		-	2 750	-	5	15	688	(100)	-14,5%	-
Western Cape Financial Management Support Grant			400		-	-	100	(100)	-100,0%	
Western Cape Financial Management Capacity Building Grant										
Safety Initiation Implementation - WOSA			2 100		5	15	525			
Disaster Management										
LG Graduate Internship Grant										
Municipal Drought Support			250				63			
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
[insert description]										
<b>Other grant providers:</b>		-	4 240	-	672	939	1 060	(121)	-11,4%	-
1% AUDIT FEE FROM NATIONAL TREASURY			3 200				800	(800)	-100,0%	
LGSETA										
LGSETA MANDATORY GRANT			40		13		10			
CHIETA			1 000		660	939	250	689	275,5%	
<b>Total operating expenditure of Transfers and Grants:</b>		-	43 465	-	3 752	9 525	10 866	(769)	-7,1%	-
<b>Capital expenditure of Transfers and Grants</b>										
<b>National Government:</b>		-	-	-	-	-	-	-	-	-
Other capital transfers [insert description]										
<b>Provincial Government:</b>		-	-	-	-	-	-	-	-	-
Fire department capacity building										
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
Other grant providers:										
<b>Total capital expenditure of Transfers and Grants</b>		-	-	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>		-	43 465	-	3 752	9 525	10 866	(769)	-7,1%	-

**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 - Q1 First Quarter**

Month	2019/20	Budget Year 2020/21				
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget
<b>R thousands</b>						
<b>Monthly expenditure performance trend</b>						
July		-		-		-
August		36		-		36
September		-		91	91	36
October		71		-		107
November		-		-		107
December		35		-		142
January		-		-		142
February		143		-		285
March		23		-		308
April		75		-		383
May		-		-		383
June		45		-		428
<b>Total Capital expenditure</b>	-	<b>428</b>	-	<b>91</b>		

**QUALITY CERTIFICATE**

I, **G Matthyse**, 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 and quarter September for the 2020/2021 financial year, has been prepared in accordance with the Municipal Finance Management Act and regulations made under the Act.

Print Name : G Matthyse

Municipal Manager

Signature .....

Date: 14 October 2020

# **NON-FINANCIAL PERFORMANCE REPORTING – QUARTER 1 (01 July - 30 September 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 first (1st) Quarter (01 July - 30 September 2020) of the 2020/2021 financial year.

## 1. PURPOSE

- (a) The purpose of this report is to inform Council regarding the progress made with the implementation of the Key Performance Indicators (KPIs) in the realisation of the development priorities and objectives as determined in the Municipality’s Integrated Development Plan (IDP) as well as in the Service Delivery and Budget Implementation Plan (SDBIP) for the first (1st) Quarter (01 July - 30 September 2020) of the 2020/21 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 2020/2021 was approved by the Executive Mayor on 09 July 2020.
- (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 2020/2021 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 FIRST (1ST) QUARTER - 01 JULY – 30 SEPTEMBER 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 first (1st) Quarter (01 July - 30 September 2020) of the financial year 2020/2021 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 July - 30 September**

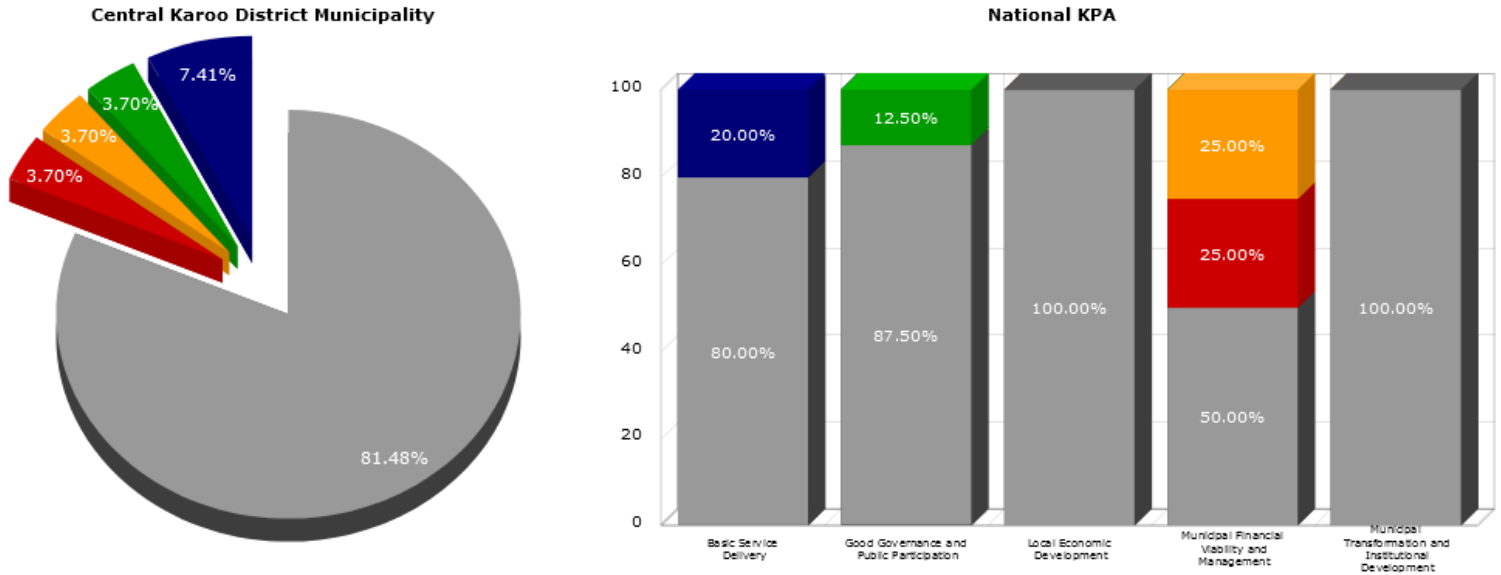


Figure 1: Graphs: Overall Performance on National KPA's

	Central Karoo District Municipality	National KPA				
		Basic Service Delivery	Good Governance and Public Participation	Local Economic Development	Municipal Financial Viability and Management	Municipal Transformation and Institutional Development
■ Not Yet Applicable	22 (81.48%)	8 (80.00%)	7 (87.50%)	1 (100.00%)	2 (50.00%)	4 (100.00%)
■ Not Met	1 (3.70%)	-	-	-	1 (25.00%)	-
■ Almost Met	1 (3.70%)	-	-	-	1 (25.00%)	-
■ Met	1 (3.70%)	-	1 (12.50%)	-	-	-
■ Well Met	-	-	-	-	-	-
■ Extremely Well Met	2 (7.41%)	2 (20.00%)	-	-	-	-
<b>Total:</b>	<b>27</b>	<b>10</b>	<b>8</b>	<b>1</b>	<b>4</b>	<b>4</b>
	<b>100%</b>	<b>37.04%</b>	<b>29.63%</b>	<b>3.70%</b>	<b>14.81%</b>	<b>14.81%</b>

Table 2: Overall Performance on National KPA's

(b) Dashboard summary per Municipal Key Performance Area (MKPA) for the period - **Q1 July - 30 September 2020**

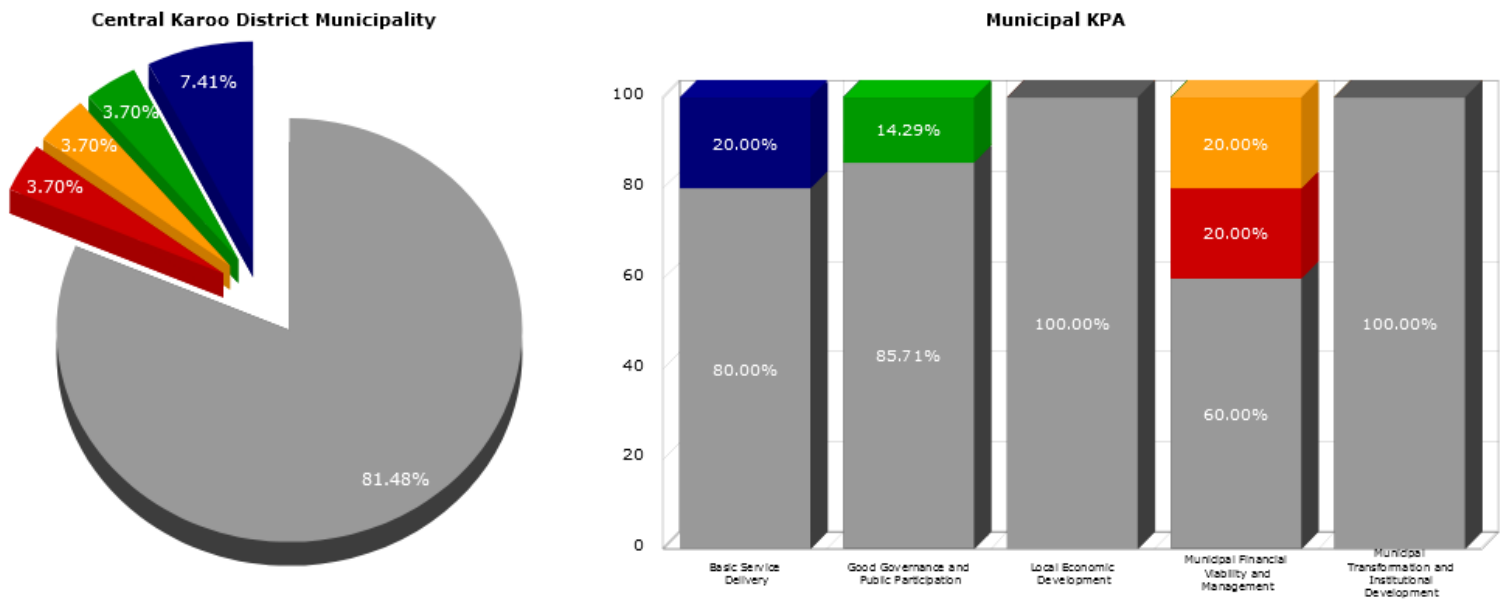


Figure 2: Graphs: Overall performance on Municipal KPA's

	Central Karoo District Municipality	Municipal KPA				
		Basic Service Delivery	Good Governance and Public Participation	Local Economic Development	Municipal Financial Viability and Management	Municipal Transformation and Institutional Development
Not Yet Applicable	22 (81.48%)	8 (80.00%)	6 (85.71%)	1 (100.00%)	3 (60.00%)	4 (100.00%)
Not Met	1 (3.70%)	-	-	-	1 (20.00%)	-
Almost Met	1 (3.70%)	-	-	-	1 (20.00%)	-
Met	1 (3.70%)	-	1 (14.29%)	-	-	-
Well Met	-	-	-	-	-	-
Extremely Well Met	2 (7.41%)	2 (20.00%)	-	-	-	-
<b>Total:</b>	<b>27</b>	<b>10</b>	<b>7</b>	<b>1</b>	<b>5</b>	<b>4</b>
	<b>100%</b>	<b>37.04%</b>	<b>25.93%</b>	<b>3.70%</b>	<b>18.52%</b>	<b>14.81%</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

KPI Name	Description of Unit of Measurement	Annual Target	Quarter 1 (01 July - 30 September 2020)		
			Corrective Measures	Target	Actual
Review the organisational structure (Macro) and submit to Council for approval by 31 May 2021	Organisational structure reviewed and submitted to Council	1		●	●
Spend 0.5% of the municipality's personnel budget on training by 30 June 2021 [(Total Actual Training Expenditure/ Total personnel Budget) x100]	% of the personnel budget spent on training	0.50%		●●●●%	●●●●%
Review the Workplace Skills Plan and submit to LGSETA by 30 April 2021	Workplace Skills Plan reviewed and submitted	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 2021	Number of people employed	0		●	●



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

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

**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	Annual Target	Quarter 1 (01 July - 30 September 2020)		
			Corrective Measures	Target	Actual
Spend 90% of the municipal capital budget by 30 June 2021 {(Actual amount spent /Total amount budgeted) X100}	% of capital budget spent	90.00%		25.00%	21.00%
Review 15 budget related policies and submit to Council for approval by 31 May 2021	Number of policies reviewed and submitted	15		0	0



KPI Name	Description of Unit of Measurement	Annual Target	Quarter 1 (01 July - 30 September 2020)		
			Corrective Measures	Target	Actual
Review and submit the MFMA delegation register to Council for approval by 31 May 2021	MFMA delegation registered reviewed and submitted	1		●	●
Compile and submit the financial statements to the Auditor-General by 31 August 2020	Financial statements compiled and submitted	1	The Annual Financial Statements will be submitted on 31 October 2020 as per the Ministerial Exemption notice that was issued.  See attached letter written on behalf of WC municipalities to request extension.	1	●
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	10.00%		●●●●	●●●●
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,	Number of months it takes to cover fix operating expenditure with available cash	25		●	●



KPI Name	Description of Unit of Measurement	Annual Target	Quarter 1 (01 July - 30 September 2020)		
			Corrective Measures	Target	Actual
Amortisation, and Provision for Bad Debts, Impairment and Loss on Disposal of Assets))					

**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.	4
R	KPI Not Met	0% <= Actual/Target <= 74.999%	1
O	KPI Almost Met	75.000% <= Actual/Target <= 99.999%	1
G	KPI Met	Actual meets Target (Actual/Target = 100%)	0
G2	KPI Well Met	100.001% <= Actual/Target <= 149.999%	0
B	KPI Extremely Well Met	150.000% <= Actual/Target	0
	<b>Total KPIs:</b>		<b>6</b>





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

KPI Name	Description of Unit of Measurement	Annual Target	Quarter 1 (01 July – 30 September 2020)		
			Corrective Measures	Target	Actual
Review the Risk Based Audit Plan (RBAP) and submit to the Audit Committee for approval by 30 June 2021	RBAP revised and submitted to the Audit Committee	1		0	0
Complete 70% of audits as per the RBAP by 30 June 2021 [(Audits completed for the year/audits planned for the year according to the RBAP) x100]	% audits completed	70.00%		0.00%	0.00%
Review the delegation register and submit to Council for approval by 30 June 2021	Delegation registered reviewed and submitted to Council	1		0	0
Review Corporate and HR policies and submit to Council for approval by 30 June 2021	Number of policies reviewed and submitted	2		0	0
Submit the draft Annual Report in Council by 31 January 2021	Draft Annual Report submitted in Council	1		0	0
Review and submit the IDP and Budget Process Plan and District Framework to Council by 31 August 2020	IDP and Budget Process Plan and Framework submitted to Council	1		1	1



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

N/A	KPI Not Yet Applicable	KPIs with no targets or actuals in the selected period.	5
R	KPI Not Met	0% <= Actual/Target <= 74.999%	0
O	KPI Almost Met	75.000% <= Actual/Target <= 99.999%	0
G	KPI Met	Actual meets Target (Actual/Target = 100%)	1
G2	KPI Well Met	100.001% <= Actual/Target <= 149.999%	0
B	KPI Extremely Well Met	150.000% <= Actual/Target	0
	<b>Total KPIs:</b>		<b>6</b>

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

KPI Name	Description of Unit of Measurement	Annual Target	Quarter 1 (01 July - 30 September 2020)		
			Corrective Measures	Target	Actual
Employ workers in temporary positions in terms of skills and labour needs within identified road projects by June 2021	Number of temporary workers employed	24		0	0



KPI Name	Description of Unit of Measurement	Annual Target	Quarter 1 (01 July - 30 September 2020)		
			Corrective Measures	Target	Actual
Spend 95% of the total approved Roads budget by 30 June 2021 [(Actual expenditure divided by approved allocation received) x100]	% of total approved Roads budget spent	95.00%		0.00%	0.00%
Regravel 40 kilometres of road by 30 June 2021	Number of kilometres regravelled	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
	<b>Total KPIs:</b>		<b>3</b>



### 6.5 Prevent and minimize the impact of possible disasters, and improve public safety in the region

KPI Name	Description of Unit of Measurement	Annual Target	Quarter 1 (01 July - 30 September 2020)		
			Corrective Measures	Target	Actual
Conduct monthly Covid 19 DJOC meetings with relevant stakeholders	Number of meetings conducted	12		3	12
Spend 90% of approved WOSA Safety Grant by 30 June 2021	% of budget spent	90.00%		10.00%	22.00%

#### Summary of Results: Prevent and minimize the impact of possible disasters, and improve public safety in the region

N/A	KPI Not Yet Applicable	KPIs with no targets or actuals in the selected period.	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	2
	<b>Total KPIs:</b>		<b>2</b>



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

KPI Name	Description of Unit of Measurement	Annual Target	Quarter 1 (01 July - 30 September 2020)		
			Corrective Measures	Target	Actual
Create full time equivalent (FTE's) through expenditure with the EPWP job creation initiatives by 30 June 2021	Number of full time equivalent (FTE's) created	20		●	●

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

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



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

KPI Name	Description of Unit of Measurement	Annual Target	Quarter 1 (01 July - 30 September 2020)		
			Corrective Measures	Target	Actual
Compile and submit bi-annual Water Quality Evaluation Reports to Water Service Authorities by 30 June 2021	Number of Water Quality Evaluation Reports submitted to Water Service Authorities by 30 June	6		●	●
Compile and submit annual Waste Management Evaluation Report to Local Authorities by 30 June 2021	Number of Waste Management Evaluation Reports submitted to Local Authorities by 30 June	3		●	●
Compile and distribute a Municipal Health Information Document to Local Authorities by 31 January 2021	Number of Information Documents submitted to Local Authorities by 31 January	1		●	●
Compile and submit bi-annual Informal Settlement Evaluation Reports with recommendations to Local Authorities by 30 June 2021	Number of Informal Settlement Evaluation Reports submitted	10		●	●
Review the Disaster Management Plan and submit to Council by 31 May 2021	Disaster Management Plan submitted	1		●	●



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

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



## 7. CONCLUSION

### Overall Summary of Results:

N/A	KPI Not Yet Applicable	KPIs with no targets or actuals in the selected period.	22
R	KPI Not Met	0% <= Actual/Target <= 74.999%	1
O	KPI Almost Met	75.000% <= Actual/Target <= 99.999%	1
G	KPI Met	Actual meets Target (Actual/Target = 100%)	1
G2	KPI Well Met	100.001% <= Actual/Target <= 149.999%	0
B	KPI Extremely Well Met	150.000% <= Actual/Target	2
	<b>Total KPIs:</b>		<b>27</b>

- (a) Out of the 27 Key Performance Indicators (KPIs) listed on the Top layer SDBIP 2020/2021 for the first (1st) Quarter (01 July - 30 September 2020), 22 were not yet applicable, 1 not met, 1 almost met, 1 met, and 2 KPI's extremely well met.