

Central Karoo District Municipality



*Section 72-
Mid-Year
Performance
Assessment Report*

July – December 2021

2021 -22

CENTRAL KAROO DISTRICT MUNICIPALITY



Mid-year Budget and Performance Assessment Report (MFMA Section 72, including Section 52 (d))

DECEMBER 2021

**Prepared in terms of the Local Government: Municipal
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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 **Allocations –** Money received from Provincial or National Government or other municipalities.
- 1.3 **Budget –** The financial plan of the Central Karoo District Municipality.
- 1.4 **Budget Related Policy –** Policy of the municipality affecting or affected by the budget, examples include tariff policy, rates policy, credit control and debt collection policy.
- 1.5 **Capital Expenditure –** Spending on assets such as land, buildings, furniture, computer equipment and machinery. Any capital expenditure must be reflected as a non-current asset on the Municipality's balance sheet.
- 1.6 **Cash Flow Statement –** A statement including only actual receipts and expenditure by the Municipality. Cash payments and receipts do not always coincide with budgeted timings. For example, when an invoice is received by the Municipality it is shown as expenditure in the month it is received, even though it may not be paid in the same period.
- 1.7 **DORA –** Division of Revenue Act. Annual legislation that shows the total allocations made by national to provincial and local government.
- 1.8 **Equitable Share –** A general grant paid to Municipalities.
- 1.9 **Fruitless and Wasteful Expenditure –** Expenditure that was made in vain and would have been avoided had reasonable care been exercised.
- 1.10 **GFS –** Government Finance Statistics. An internationally recognised classification system that facilitates like for like comparison between Municipalities.
- 1.11 **GRAP –** Generally Recognised Accounting Practice. The new standard for municipal accounting.

1.12	IDP –	Integrated Development Plan. The main strategic planning document of the Municipality.
1.13	MBRR –	Local Government: Municipal Finance Management Act (56/2003): Municipal Budget and Reporting Regulations.
1.14	MFMA –	Local Government: Municipal Finance Management Act (56/2003). The principle piece of legislation relating to municipal financial management. Herein referred to as the Act.
1.15	MTREF –	Medium Term Revenue and Expenditure Framework. A medium-term financial plan, usually 3 years, based on a fixed first year and indicative further two years budget allocations. Also includes details of the previous and current years' financial position.
1.16	Operating Expenditure –	Spending on the day-to-day operations of the Municipality such as salaries and wages and general expenses.
1.17	SDBIP –	Service Delivery and Budget Implementation Plan. A detailed plan comprising quarterly performance targets and monthly budget estimates.
1.18	Strategic Objectives –	The main priorities of the Central Karoo District Municipality as set out in the IDP. Budgeted spending must contribute towards the achievement of the strategic objectives.
1.19	Unauthorised Expenditure –	Generally, is spending without, or in excess of, an approved budget.
1.20	Virement –	A transfer of budget.
1.21	Virement Policy –	The policy that sets out the rules for budget transfers. Virements are normally allowed within a vote. Transfers between votes must be agreed by Council through an Adjustment 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.

1. INTRODUCTION

The vision “Working Together in Development and Growth” remains the guiding principle for the leadership of CKDM.

In support of the vision and mission the following strategic objectives were set and the Municipality remains committed toward the achievement thereof: -

- Facilitate good governance principles and effective stakeholder participation.
- Build a well capacitated workforce, skilled youth and communities.
- Improve and maintain district roads and promote safe road transport.
- Prevent and minimize the impact of possible disasters and improve public safety in the region.
- Promote safe, healthy and socially stable communities through the provision of a sustainable environmental health service.
- Promote regional, economic development, tourism and growth opportunities
- Deliver a sound and effective administrative and financial service to achieve sustainability and viability in the region.

The Council wants to serve with excellence and pride by working together in an integrated, participative and collaborative manner with all local, provincial and national spheres of government.

The municipality’s budget is being implemented in line with the current SDBIP.

The evaluation done re the projected revenue and expenditure forecasts indicates that an Adjustment Budget will be required.

The Adjustment Budget to be tabled in February 2022 may result in changes that will have to be made to the current SDBIP to ensure alignment. Details of the current status of the SDBIP are contained in the Report.

CKDM continue to remain grant dependent and cautious implementation of the budget will have to be maintained to ensure that the cash outflows remain in tandem with the cash inflows.

The Municipality is actively pursuing various projects that will enable the Municipality to commence with independent revenue generation.

The annual report challenges remain the strive towards a clean audit and financial independence from government grants. The municipality is focusing on addressing the root causes and risks arising from the audit in support of the improvement of audit results. In addition, various projects are being investigated towards the generation of additional revenue streams for the municipality.

The Audit Action Plan addressing the root causes and risks that prevented the Municipality from obtaining a Clean Audit was compiled and submitted to the Auditor-General for input and will also be monitored closely by the Audit Committee.

1.1 MAYOR'S REPORT:

1.1.1 MID-YEAR REPORT: MONTHLY AND QUARTERLY BUDGET STATEMENT:

1.1.1.1 Implementation of Budget in terms of SDBIP:

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

1.1.1.2 Other Information:

Issues of clarity emanating from this report can be referred to the Acting Chief Financial Officer, Mr. RF de Bruyn.

2. RECOMMENDATION

The recommended Resolution to Council with regard to the December 2021 Mid-Year Report is:

RESOLVED:

(a) That Council takes note of contents in the in-year report for December 2021 as set out in the schedules contained in Section 4 and the accompanying mid-year performance report:

(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.

3. LEGISLATION

Section 72 of the Municipal Finance Management Act, 2003 (Act No. 56 of 2003) states the following: -

Mid-year budget and performance assessment

72. (1) The accounting officer of a municipality must by 25 January of each year—
- (a) assess the performance of the municipality during the first half of the financial year, taking into account—
 - (i) the monthly statements referred to in section 71 for the first half of the financial year;
 - (ii) the municipality's service delivery performance during the first half of the financial year, and the service delivery targets and performance indicators set in the service delivery and budget implementation plan;
 - (iii) the past year's annual report, and progress on resolving problems identified in the annual report; and
 - (iv) the performance of every municipal entity under the sole or shared control of the municipality, taking into account reports in terms of section 88 from any such entities; and
 - (b) submit a report on such assessment to—
 - (i) the mayor of the municipality;
 - (ii) the National Treasury; and
 - (iii) the relevant provincial treasury.
- (2) The statement referred to in section 71(1) for the sixth month of a financial year may be incorporated into the report referred to in subsection (1)(b) of this section.
- (3) The accounting officer must, as part of the review—
- (a) make recommendations as to whether an adjustments budget is necessary; and
 - (b) recommend revised projections for revenue and expenditure to the extent that this may be necessary.

Section 54 of the Municipal Finance Management Act, 2003 (Act No. 56 of 2003) states the following:

Budgetary control and early identification of financial problems

54. (1) On receipt of a statement or report submitted by the accounting officer of the municipality in terms of section 71 or 72, the mayor must—
- (a) consider the statement or report;
 - (2) If the municipality faces any serious financial problems, the mayor must—
 - (a) promptly respond to and initiate any remedial or corrective steps proposed by the accounting officer to deal with such problems, which may include—
 - (i) steps to reduce spending when revenue is anticipated to be less than projected in the municipality's approved budget;
 - (ii) the tabling of an adjustments budget; or
 - (iii) steps in terms of Chapter 13; and
 - (b) alert the council and the MEC for local government in the province to those problems.
 - (3) The mayor must ensure that any revisions of the service delivery and budget implementation plan are made public promptly.

Section 28 of the Municipal Finance Management Act, 2003 (Act No. 56 of 2003) states the following: -

Municipal adjustments budgets

28. (1) A municipality may revise an approved annual budget through an adjustments budget.
- (2) An adjustments budget—
- (a) must adjust the revenue and expenditure estimates downwards if there is material under-collection of revenue during the current year;
 - (b) may appropriate additional revenues that have become available over and above those anticipated in the annual budget, but only to revise or accelerate spending programmes already budgeted for;

- (c) may, within a prescribed framework, authorise unforeseeable and unavoidable expenditure recommended by the mayor of the municipality;
- (d) may authorise the utilisation of projected savings in one vote towards spending under another vote;
- (e) may authorise the spending of funds that were unspent at the end of the past financial year where the under-spending could not reasonably have been foreseen at the time to include projected roll-overs when the annual budget for the current year was approved by council;
- (f) may correct any errors in the annual budget; and
- (g) may provide for any other expenditure within a prescribed framework.

Section 23 of the Municipal Finance Management Act, 2003 (56/2003): Municipal budget and reporting regulations 393 of 2009 states the following: -

Timeframes for tabling of adjustments budgets

23. (1) An adjustments budget referred to in section 28 (2) (b), (d) and (f) of the Act may be tabled in the municipal council at any time after the mid-year budget and performance assessment has been tabled in the council, but not later than 28 February of the current year.

The purpose of this report is to submit the outcome of the assessment carried out in terms of section 72 of the MFMA, for the period 1 July 2021 to 31 December 2021, to the Mayor of the CKDM with a view to: -

- a. make recommendations as to whether an adjustments budget is necessary; and
- b. recommend revised projections for revenue and expenditure to the extent that this may be necessary.

Further, in terms of section 54 of the MFMA the Mayor must take certain actions on the receipt of this report to ensure that the approved budget is implemented in accordance with the projections contained in the Service Delivery and Budget Implementation Plan.

A high-level assessment of the actual results for the period 1 July 2021 to 31 December 2021 was conducted. The purpose of this review was to enable the Accounting Officer to make recommendations as to whether an adjustments budget for the 2021/2022 financial year is necessary.

To ensure successful outcome only a high-level review of the Total Council Summary was undertaken. It should therefore be noted that this report does not provide for an assessment of each individual line item/ vote number contained in the approved budget of CKDM for the 2021/2022 financial year./

This report merely highlights the status quo of key revenue and expenditure items that may require the revision of the approved annual budget through an adjustments budget in terms of section 28 of the MFMA. It must further be noted that the operating expenditure reflects direct expenditure and excludes non-cash transactions e.g. depreciation, provisions and deferred finance charges etc. which expenditure is not accounted for on a monthly basis but rather an annual basis.

In addition, this report does not necessarily provide the detail on how revised projections for revenue and expenditure will be derived at. Such exercise by the management team of the municipality will be a natural outflow of this report being dealt with by the Mayor in terms of section 54 (2) of the MFMA.

All the schedules reflect the following information:

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

4. FINANCIAL PERFORMANCE

4.1 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.

4.2 Overall View:

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

	Capital Expenditure	Operating Expenditure	Operating Revenue
Original Budget	2 715 500,00	108 237 984,00	109 044 911,00
Adjustment Budget	2 715 500,00	102 518 651,00	109 044 911,00
Actual spend / received (YTD)	-	54 436 808,00	44 187 918,00
Percentage Spend (YTD)	0%	50%	41%

The table reflects spending of the capital budget of 0%. The total operating expenditure and revenue reflects percentage spent of 50% and 41% respectively.

Revenue will be closely scrutinised to ensure that only realistic anticipated revenue is contained in the adjustment budget.

The capital expenditure will increase significantly in the third quarter as the acquisition of the tools of trade of council has been finalised and a tender for the acquisition of computer equipment and fire fighting vehicles will commence in February. The operational budget is set to be adjusted with an adjustment budget where necessary.

4.1.1 Revenue by Source:

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

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

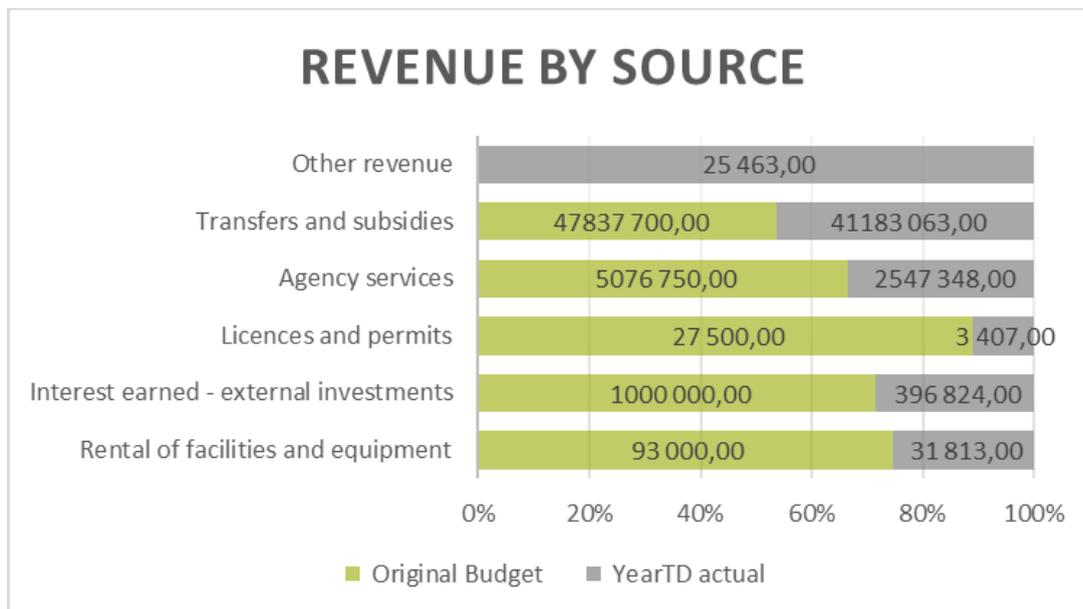


Figure 1 – Revenue by source (*Refer to Grants receipts schedule for actual receipts, page 22)

- **Other Revenue:**

The amount raised as reflected for the actual year to date represents 0.05% of the total budget amount. This low percentage is due to the mscoa classification of the Roads services revenue that is allocated to transfers and subsidies and not other revenue as per the original budget. This is a system classification that needs to be corrected.

- **Interest Earned – External Investments:**

The budget amount for Interest earned R 1 000 000, whilst the year-to-date actual revenue is R 396 824. Thus, reflecting receipt of 39.68% at the end of December 2021. This leads to a variance of 21% when compared to the year-to-date budget and can be contributed to the late submission of claims for the Agency fees as a result of the backlog caused by late approval of the annual budget. Thus, fewer funds could be invested.

4.1.2 Operating Expenditure by Type:

The figures in this section 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 is 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 expenditure reflects expenses processed through the financial system as per invoices received. No provisional amounts per management estimate is included.

The total actual expenditure amounts to R 54.437 million and represents a **variance of 1%** in comparison with the year to date budget. The variance is acceptable.

4.1.3 Operating Expenditure by Municipal Vote (Figure 2):

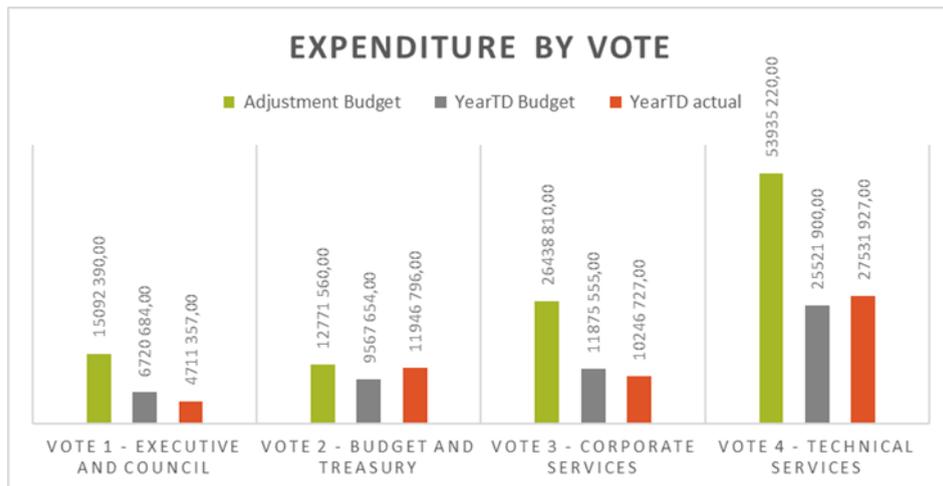


Figure 2 – Breakdown Operating Expenditure by Municipal Vote

Expenditure by Vote	Adjustment Budget	YearTD Budget	YearTD actual	% Spend
Vote 1 - EXECUTIVE AND COUNCIL	15 092 390,00	6 720 684,00	4 711 357,00	31,22%
Vote 2 - BUDGET AND TREASURY	12 771 560,00	9 567 654,00	11 946 796,00	93,54%
Vote 3 - CORPORATE SERVICES	26 438 810,00	11 875 555,00	10 246 727,00	38,76%
Vote 4 - TECHNICAL SERVICES	53 935 220,00	25 521 900,00	27 531 927,00	51,05%
Total Expenditure by Vote	108 237 980,00	53 685 793,00	54 436 807,00	50%

The adjustment budget for Technical Service is R 53.935 million of which R 27.532 million has been expended representing 51.05% of the budget amount.

The adjustment budget for Corporate Services is R 29.685 million of which R 10.247 million has been expended representing 38.76% of the budget amount.

The adjustment budget for Budget and Treasury is R 12.772 million of which R 11.947 million has been expended representing 93.54% of the budget amount.

The adjustment budget for Executive and Council is R 11.846 million of which R 4.711 million has been expended representing 31.22% of the budget amount.

4.1.4 Capital Expenditure (Figure 3):

The is no capital spending for the financial year to date. The total capital budget is R 2.716 million. Expenditure will increase in the third quarter with the finalisation of the computer equipment and fire fighting vehicles tender.

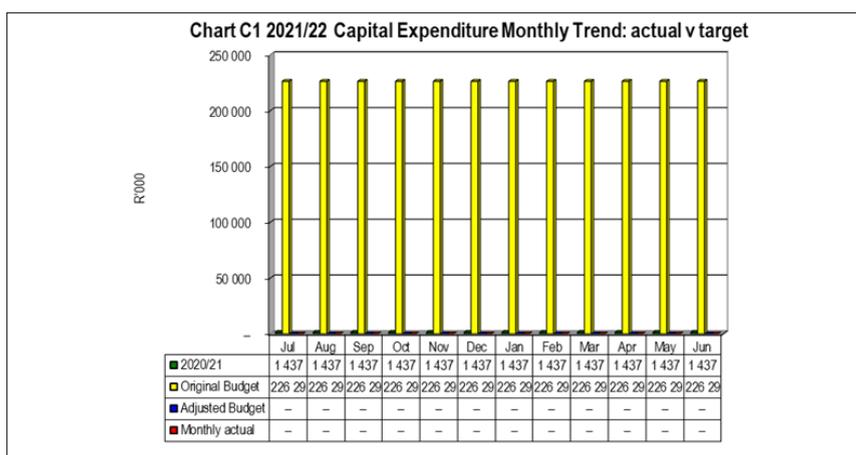


Figure 3 – Breakdown Capital Expenditure by month

4.1.5 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 November for the cash flow statement amounts to R 11.646 million.

4.3 SECTION 4 – IN-YEAR BUDGET STATEMENT TABLE:

4.2.1 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 - M06 December

Description	2020/21	Budget Year 2021/22							
	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	704	1 000	1 000	38	397	500	(103)	-21%	1 000
Transfers and subsidies	42 238	47 838	47 838	9 122	41 183	23 919	17 264	72%	47 838
Other own revenue	56 891	59 607	59 607	419	2 608	29 804	(27 196)	-91%	59 607
Total Revenue (excluding capital transfers and contributions)	99 833	108 445	108 445	9 579	44 188	54 222	(10 035)	-19%	108 445
Expenditure									
Employee costs	49 975	58 477	60 068	14 488	35 172	28 755	6 417	22%	60 068
Remuneration of Councillors	3 775	4 625	4 625	-	1 384	2 312	(928)	-40%	4 625
Depreciation & asset impairment	758	812	812	-	-	406	(406)	-100%	812
Finance charges	10	0	0	(7)	(25)	-	(25)	#DIV/0!	0
Inventory consumed and bulk purchases	10 813	11 936	14 014	410	3 306	6 771	(3 465)	-51%	14 014
Transfers and subsidies	1 118	2 893	2 893	(0)	121	1 446	(1 325)	-92%	2 893
Other expenditure	27 016	29 495	28 156	1 381	14 478	13 995	483	3%	28 156
Total Expenditure	93 464	108 238	110 567	16 272	54 437	53 686	751	1%	110 567
Surplus (Deficit)	6 369	207	(2 122)	(6 692)	(10 249)	537	(10 786)	-2010%	(2 122)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	-	600	600	-	-	300	(300)	-100%	600
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) & Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-
Surplus (Deficit) after capital transfers & contributions	6 369	807	(1 522)	(6 692)	(10 249)	837	(11 086)	-1325%	(1 522)
Share of surplus / (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus (Deficit) for the year	6 369	807	(1 522)	(6 692)	(10 249)	837	(11 086)	-1325%	(1 522)
Capital expenditure & funds sources									
Capital expenditure	2 594	2 716	2 716	-	-	905	(905)	-100%	-
Capital transfers recognised	-	600	600	-	-	300	(300)	-100%	600
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	-	2 116	2 116	-	-	1 058	(1 058)	-100%	2 116
Total sources of capital funds	-	2 716	2 716	-	-	1 358	(1 358)	-100%	2 716
Financial position									
Total current assets	22 804	14 832	14 832	-	14 582	-	-	-	69 833
Total non current assets	16 086	19 190	19 190	-	16 086	-	-	-	19 190
Total current liabilities	11 978	11 989	11 989	-	11 434	-	-	-	(143 011)
Total non current liabilities	14 563	16 236	16 236	-	16 236	-	-	-	16 236
Community wealth/Equity	12 349	5 798	5 798	-	2 999	-	-	-	6 052
Cash flows									
Net cash from (used) operating	587	18 090	28 143	(6 692)	(10 233)	14 071	24 304	173%	28 143
Net cash from (used) investing	7 079	4 198	4 198	-	-	2 099	2 099	100%	4 198
Net cash from (used) financing	-	0	(0)	-	-	-	-	-	0
Cash/cash equivalents at the month/year end	30 857	33 759	43 813	-	11 646	27 643	15 997	58%	54 220
Debtors & creditors analysis									
	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dya	151-180 Dya	181 Dya-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	23	8	4	77	7	70	66	415	669
Creditors Age Analysis									
Total Creditors	1 274	237	56	33	9	195	2 032	88	3 924

4.2.2 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) - M06 December

Description	Ref	2020/21	Budget Year 2021/22							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
<i>Governance and administration</i>		44 091	50 735	50 735	9 578	44 183	25 367	18 816	74%	50 735
Executive and council		39 977	46 868	46 868	9 540	41 353	23 434	17 919	76%	46 868
Finance and administration		4 714	3 867	3 867	38	2 830	1 933	897	46%	3 867
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		93	1 972	1 972	1	5	988	(981)	-99%	1 972
Community and social services		66	1 925	1 925	-	-	963	(963)	-100%	1 925
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		27	47	47	1	5	23	(18)	-78%	47
<i>Economic and environmental services</i>		55 049	58 339	58 339	-	-	28 109	(28 169)	-100%	58 339
Planning and development		3 090	2 323	2 323	-	-	1 161	(1 161)	-100%	2 323
Road transport		51 959	54 016	54 016	-	-	27 008	(27 008)	-100%	54 016
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	99 893	109 045	109 045	9 579	44 188	54 522	(10 335)	-19%	109 045
Expenditure - Functional										
<i>Governance and administration</i>		28 353	38 426	38 426	3 903	18 998	19 213	(215)	-1%	38 426
Executive and council		6 277	12 449	12 449	503	4 143	6 225	(2 082)	-33%	12 449
Finance and administration		21 048	24 985	24 985	3 171	14 287	12 492	1 795	14%	24 985
Internal audit		1 028	992	992	229	569	496	73	15%	992
<i>Community and public safety</i>		5 527	7 549	7 549	1 610	3 843	3 774	69	2%	7 549
Community and social services		1 601	655	655	33	119	327	(209)	-64%	655
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	1 203	1 203	358	867	602	266	44%	1 203
Housing		-	-	-	-	-	-	-	-	-
Health		3 925	5 691	5 691	1 219	2 857	2 845	12	0%	5 691
<i>Economic and environmental services</i>		59 568	62 183	64 493	10 739	31 575	30 648	927	3%	64 493
Planning and development		7 940	8 563	10 565	1 528	4 043	5 126	(1 083)	-21%	10 565
Road transport		51 628	53 600	53 928	9 210	27 532	25 522	2 010	8%	53 928
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
<i>Other</i>		17	100	100	20	20	50	(30)	-80%	100
Total Expenditure - Functional	3	93 464	108 238	110 567	16 272	54 437	53 686	751	1%	110 567
Surplus (Deficit) for the year		6 369	807	(1 522)	(6 692)	(10 249)	837	(11 086)	-1325%	(1 522)

4.2.3 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) - M06 December

Vote Description	Ref	Budget Year 2021/22								
		2020/21 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		39 977	46 868	46 868	9 540	41 353	23 434	17 919	76,5%	46 868
Vote 2 - Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 3 - Finance		1 026	1 067	1 067	-	1 007	533	473	88,8%	1 067
Vote 4 - Corporate Services		6 870	7 095	7 095	39	1 828	3 548	(1 719)	-48,5%	7 095
Vote 5 - Technical Services		51 958	54 016	54 016	-	-	27 008	(27 008)	-100,0%	54 016
Total Revenue by Vote	2	99 833	109 045	109 045	9 579	44 188	54 522	(10 335)	-19,0%	109 045
Expenditure by Vote	1									
Vote 1 - Executive and Council		7 305	13 441	13 441	732	4 711	6 721	(2 009)	-29,9%	13 441
Vote 2 - Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 3 - Finance		15 671	19 135	19 135	2 576	11 947	9 568	2 379	24,9%	19 135
Vote 4 - Corporate Services		18 861	22 061	24 063	3 754	10 247	11 876	(1 629)	-13,7%	24 063
Vote 5 - Technical Services		51 628	53 600	53 928	9 210	27 532	25 522	2 010	7,8%	53 928
Total Expenditure by Vote	2	93 464	108 238	110 567	16 272	54 437	53 686	751	1,4%	110 567
Surplus/(Deficit) for the year	2	6 369	807	(1 522)	(6 692)	(10 249)	837	(11 086)	-1325,0%	(1 522)

Table C3C: Monthly Budget Statement – Financial:

DC5 Central Karoo - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - A - M06 December

Vote Description	Ref	2020/21	Budget Year 2021/22							
		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	39 977	46 868	46 868	9 540	41 353	23 434	17 919	76%	46 868
Vote 2 - Municipal Manager		-	-	-	-	-	-	-		-
Vote 3 - Finance		1 026	1 067	1 067	-	1 007	533	473	89%	1 067
Vote 4 - Corporate Services		6 870	7 095	7 095	39	1 828	3 548	(1 719)	-48%	7 095
Vote 5 - Technical Services		51 959	54 016	54 016	-	-	27 008	(27 008)	-100%	54 016
Total Revenue by Vote	2	99 833	109 045	109 045	9 579	44 188	54 522	(10 335)	-19%	109 045
Expenditure by Vote										
Vote 1 - Executive and Council	1	7 305	13 441	13 441	732	4 711	6 721	(2 009)	-30%	13 441
Vote 2 - Municipal Manager		-	-	-	-	-	-	-		-
Vote 3 - Finance		15 671	19 135	19 135	2 576	11 947	9 568	2 379	25%	19 135
Vote 4 - Corporate Services		18 861	22 061	24 063	3 754	10 247	11 876	(1 629)	-14%	24 063
Vote 5 - Technical Services		51 628	53 600	53 928	9 210	27 532	25 522	2 010	8%	53 928
Total Expenditure by Vote	2	93 464	108 238	110 567	16 272	54 437	53 686	751	0	110 567
Surplus/ (Deficit) for the year	2	6 369	807	(1 522)	(6 692)	(10 249)	837	(11 086)	(0)	(1 522)

4.2.5 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) - M06 December

Description	Ref	Budget Year 2021/22								
		2020/21 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue By Source										
Property rates		-	-	-	-	-	-	-	-	-
Service charges - electricity revenue		-	-	-	-	-	-	-	-	-
Service charges - water revenue		-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue		-	-	-	-	-	-	-	-	-
Service charges - refuse revenue		-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		51	93	93	4	32	47	(15)	-32%	93
Interest earned - external investments		704	1 000	1 000	38	397	500	(103)	-21%	1 000
Interest earned - outstanding debtors		-	-	-	-	-	-	-	-	-
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	-	-	-	-	-	-	-	-
Licences and permits		0	28	28	-	3	14	(10)	-75%	28
Agency services		4 793	5 077	5 077	414	2 547	2 538	9	0%	5 077
Transfers and subsidies		42 238	47 838	47 838	9 122	41 183	23 919	17 264	72%	47 838
Other revenue		52 058	54 410	54 410	1	25	27 205	(27 180)	-100%	54 410
Gains		(12)	(0)	(0)	-	-	-	-	-	(0)
Total Revenue (excluding capital transfers and contributions)		99 833	108 445	108 445	9 579	44 188	54 222	(10 035)	-19%	108 445
Expenditure By Type										
Employee related costs		49 975	58 477	60 068	14 488	35 172	28 755	6 417	22%	60 068
Remuneration of councillors		3 775	4 625	4 625	-	1 384	2 312	(928)	-40%	4 625
Debt impairment		30	-	-	-	-	-	-	-	-
Depreciation & asset impairment		758	812	812	-	-	406	(406)	-100%	812
Finance charges		10	0	0	(7)	(25)	-	(25)	#DIV/0!	0
Bulk purchases - electricity		-	-	-	-	-	-	-	-	-
Inventory consumed		10 813	11 936	14 014	410	3 306	6 771	(3 465)	-51%	14 014
Contracted services		7 338	10 078	9 863	168	3 870	4 932	(1 061)	-22%	9 863
Transfers and subsidies		1 118	2 893	2 893	(0)	121	1 446	(1 325)	-92%	2 893
Other expenditure		19 552	19 418	18 293	1 213	10 608	9 064	1 544	17%	18 293
Losses		95	0	0	-	-	-	-	-	0
Total Expenditure		93 464	108 238	110 567	16 272	54 437	53 686	751	1%	110 567
Surplus/(Deficit)		6 369	207	(2 122)	(6 692)	(10 249)	537	(10 786)	(0)	(2 122)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		-	600	600	-	-	300	(300)	(0)	600
Transfers and subsidies - capital (monetary allocations) (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		6 369	807	(1 522)	(6 692)	(10 249)	837			(1 522)
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		6 369	807	(1 522)	(6 692)	(10 249)	837			(1 522)
Attributable to minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		6 369	807	(1 522)	(6 692)	(10 249)	837			(1 522)
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		6 369	807	(1 522)	(6 692)	(10 249)	837			(1 522)

4.2.6

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) - M06 December

Vote Description	Ref	2020/21	Budget Year 2021/22							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - Executive and Council		-	-	-	-	-	-	-	-	-
Vote 2 - Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 3 - Finance		-	-	-	-	-	-	-	-	-
Vote 4 - Corporate Services		-	-	-	-	-	-	-	-	-
Vote 5 - Technical Services		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	-	-	-	-	-	-	-	-	-
Single Year expenditure appropriation	2									
Vote 1 - Executive and Council		-	-	-	-	-	-	-	-	-
Vote 2 - Municipal Manager		56	-	-	-	-	-	-	-	-
Vote 3 - Finance		281	600	600	-	-	200	(200)	-100%	-
Vote 4 - Corporate Services		2 257	2 116	2 116	-	-	705	(705)	-100%	-
Total Capital single-year expenditure	4	2 594	2 716	2 716	-	-	905	(905)	-100%	-
Total Capital Expenditure		2 594	2 716	2 716	-	-	905	(905)	-100%	-
Capital Expenditure - Functional Classification										
Governance and administration		760	636	636	-	-	318	(318)	-100%	636
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		760	636	636	-	-	318	(318)	-100%	636
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		-	600	600	-	-	300	(300)	-100%	600
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	600	600	-	-	300	(300)	-100%	600
Economic and environmental services		-	1 480	1 480	-	-	740	(740)	-100%	1 480
Planning and development		-	1 480	1 480	-	-	740	(740)	-100%	1 480
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	760	2 716	2 716	-	-	1 358	(1 358)	-100%	2 716
Funded by:										
National Government		-	600	600	-	-	300	(300)	-100%	600
Provincial Government		-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		-	600	600	-	-	300	(300)	-100%	600
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		-	2 116	2 116	-	-	1 058	(1 058)	-100%	2 116
Total Capital Funding		-	2 716	2 716	-	-	1 358	(1 358)	-100%	2 716

4.2.7 Table C6: Monthly Budget Statement – Financial Position:

DC5 Central Karoo - Table C6 Monthly Budget Statement - Financial Position - M06 December

Description	Ref	2020/21	Budget Year 2021/22			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		10 623	2 519	2 519	1 114	2 520
Call investment deposits		11 268	8 555	8 555	10 532	8 555
Consumer debtors		–	–	–	494	(0)
Other debtors		(462)	1 838	1 838	635	56 838
Current portion of long-term receivables			637	637	–	637
Inventory		1 375	1 284	1 284	1 807	1 284
Total current assets		22 804	14 832	14 832	14 582	69 833
Non current assets						
Long-term receivables		7 544	6 907	6 907	7 544	6 907
Investments		–	–	–	–	–
Investment property		–	–	–	–	–
Investments in Associate		–	–	–	–	–
Property, plant and equipment		8 445	11 636	11 636	8 445	11 636
Biological		–	–	–	–	–
Intangible		97	648	648	97	648
Other non-current assets		–	–	–	–	–
Total non current assets		16 086	19 190	19 190	16 086	19 190
TOTAL ASSETS		38 890	34 022	34 022	30 668	89 024
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Borrowing		21	21	21	21	21
Consumer deposits		–	–	–	–	(0)
Trade and other payables		7 004	4 480	4 480	3 924	(150 520)
Provisions		4 953	7 489	7 489	7 489	7 489
Total current liabilities		11 978	11 989	11 989	11 434	(143 011)
Non current liabilities						
Borrowing		–	–	–	–	–
Provisions		14 563	16 236	16 236	16 236	16 236
Total non current liabilities		14 563	16 236	16 236	16 236	16 236
TOTAL LIABILITIES		26 541	28 225	28 225	27 670	(126 775)
NET ASSETS	2	12 349	5 798	5 798	2 999	215 799
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		12 349	5 798	5 798	2 999	6 052
Reserves		–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	12 349	5 798	5 798	2 999	6 052

4.2.8 Table C7: Monthly Budget Statement – Cash Flow:

DC5 Central Karoo - Table C7 Monthly Budget Statement - Cash Flow - M06 December

Description	Ref	2020/21	Budget Year 2021/22							
		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		-	-	-	-	-	-	-		-
Service charges		-	-	-	-	-	-	-		-
Other revenue		57 925	59 402	59 402	419	2 608	29 701	(27 093)	-91%	59 402
Transfers and Subsidies - Operational		34 649	47 838	47 838	9 122	41 183	23 919	17 264	72%	47 838
Transfers and Subsidies - Capital		-	600	600	-	-	300	(300)	-100%	600
Interest		593	1 000	1 000	38	397	500	(103)	-21%	1 000
Dividends		-	-	-	-	-	-	-		-
Payments										
Suppliers and employees		(91 454)	(87 857)	(77 804)	(16 278)	(54 341)	(38 902)	15 439	-40%	(77 804)
Finance charges		(10)	-	-	7	25	-	(25)	#DIV/0!	-
Transfers and Grants		(1 118)	(2 893)	(2 893)	0	(106)	(1 446)	(1 341)	93%	(2 893)
NET CASH FROM/(USED) OPERATING ACTIVITIES		587	18 090	28 143	(6 692)	(10 233)	14 071	24 304	173%	28 143
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		-	-	-	-	-	-	-		-
Decrease (increase) in non-current receivables		7 079	6 907	6 907	-	-	3 453	(3 453)	-100%	6 907
Decrease (increase) in non-current investments		-	-	-	-	-	-	-		-
Payments										
Capital assets		-	(2 709)	(2 709)	-	-	(1 354)	(1 354)	100%	(2 709)
NET CASH FROM/(USED) INVESTING ACTIVITIES		7 079	4 198	4 198	-	-	2 099	2 099	100%	4 198
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		-	-	-	-	-	-	-		-
Increase (decrease) in consumer deposits		-	0	(0)	-	-	-	-		0
Payments										
Repayment of borrowing		-	-	-	-	-	-	-		-
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	0	(0)	-	-	-	-		0
NET INCREASE/ (DECREASE) IN CASH HELD		7 666	22 288	32 341	(6 692)	(10 233)	16 170			32 341
Cash/cash equivalents at beginning:		23 192	11 472	11 473		21 879	11 473			21 879
Cash/cash equivalents at month/year end:		30 857	33 759	43 813		11 646	27 643			54 220

5. PART 2 – SUPPORTING DOCUMENTATION

5.1 SECTION 5 – DEBTORS ANALYSIS:

5.1.1 Supporting Table SC3:

DC5 Central Karoo - Supporting Table SC3 Monthly Budget Statement - aged debtors - M06 December

Description	NT Code	Budget Year 2021/22										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy	
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days			
R thousands														
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1200	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1600	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	23	8	4	77	7	70	66	415	669	635	-	-	
Total By Income Source	2000	23	8	4	77	7	70	66	415	669	635	-	-	
2020/21 - totals only														
												0	0	
Debtors Age Analysis By Customer Group														
Organs of State	2200	-	-	-	-	-	-	-	-	-	-	-	-	
Commercial	2300	1	0	-	-	5	26	-	12	45	43	-	-	
Households	2400	22	8	4	77	2	44	66	403	625	592	-	-	
Other	2500	-	-	-	-	-	-	-	-	-	-	-	-	
Total By Customer Group	2600	23	8	4	77	7	70	66	415	669	635	-	-	

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

5.1.2 Supporting Table SC4:

DC5 Central Karoo - Supporting Table SC4 Monthly Budget Statement - aged creditors - M06 December

Description	NT Code	Budget Year 2021/22									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		
R thousands												
Creditors Age Analysis By Customer Type												
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-	-	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	1 274	237	56	33	9	195	2 032	88	3 924	3	
Auditor General	0800	-	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	1 274	237	56	33	9	195	2 032	88	3 924	3	

5.2 SECTION 6 – GRANT RECEIPTS:

5.2.1 Supporting Table SC6 – Grant Receipts:

DC5 Central Karoo - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M06 December

Description	Ref	2020/21	Budget Year 2021/22							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		36 886	38 900	38 900	9 122	25 676	18 768	6 350	33,8%	37 537
Local Government Equitable Share		32 792	33 268	33 268	9 122	22 984	16 634	6 350	38,2%	33 268
Rural Roads Asset Management System		1 532	1 363	1 363	–	1 374	500			1 000
Local government Financial Management Grant		1 000	1 000	1 000	–	1 000	1 000			2 000
Expanded Public Works Programme		1 262	1 269	1 269	–	318	635			1 269
Municipal Systems Improvement		300	2 000	2 000						
Provincial Government:	3	2 650	7 348	7 348	–	1 329	–	1 329	#DIV/0!	–
Western Cape Financial Management Support Grant		–	–	–		–		–		
Western Cape Financial Management Capacity Building Grant		300	250	250		–		–		
Safety Initiation Implementation - WOSA		2 100	2 323	2 323		–		–		
Disaster Management		–	–	–		–		–		
LG Graduate Internship Grant		–	–	–		–		–		
Municipal Drought Support	4	250	2 850	2 850		1 329		1 329	#DIV/0!	
Fire Capacity Grant		–	1 925	1 925		–		–		
Other transfers and grants [insert description]		–	–	–		–		–		
District Municipality:		–	–	–	–	–	–	–		–
[insert description]		–	–	–	–	–	–	–		–
Other grant providers:		3 183	1 590	1 590	–	1 048	2 385	(1 337)	-56,1%	4 769
1% Audit Fee From National Treasury		–	–	–	–	–	795	(795)	-100,0%	1 590
CHIETA		3 183	1 550	1 550	–	1 048	795			1 590
LGSETA MANDATORY GRANT		–	40	40	–	–	795			1 590
		–	–	–	–	–	–	–		–
Total Operating Transfers and Grants	5	42 719	47 838	47 838	9 122	28 053	21 153	6 342	30,0%	42 306
Capital Transfers and Grants										
National Government:		416	600	600	–	–	300	(300)	-100,0%	600
Municipal Systems Improvement		–	–	–	–	–	300	(300)	-100,0%	600
Rural Roads Asset Management System		416	600	600						
		–	–	–				–		
Other capital transfers [insert description]		–	–	–				–		
Provincial Government:		–	–	–	–	–	–	–		–
[insert description]		–	–	–	–	–	–	–		–
		–	–	–	–	–	–	–		–
District Municipality:		–	–	–	–	–	–	–		–
[insert description]		–	–	–	–	–	–	–		–
		–	–	–	–	–	–	–		–
Other grant providers:		–	–	–	–	–	–	–		–
[insert description]		–	–	–	–	–	–	–		–
		–	–	–	–	–	–	–		–
Total Capital Transfers and Grants	5	416	600	600	–	–	300	(300)	-100,0%	600
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	43 135	48 438	48 438	9 122	28 053	21 453	6 042	28,2%	42 906

5.2.2

Supporting Table SC7(1) – Grant Expenditure:

DC5 Central Karoo - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M06 December

Description	Ref	2020/21	Budget Year 2021/22							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		182 238	227 763	233 429	5 221	12 033	116 067	(104 034)	-89,6%	233 429
Local Government Equitable Share		172 125	207 862	209 662	4 804	10 756	104 832	(94 076)	-89,7%	209 662
Rural Roads Asset Management System		947	63	1 332	30	180	609	(429)	-70,4%	1 332
Local government Financial Management Grant		5 611	2 730	2 730	76	196	1 365	(1 169)	-85,7%	2 730
Expanded Public Works Programme		-	7 000	7 000	311	902	3 500	(2 598)	-74,2%	7 000
Municipal Systems Improvement		3 555	10 107	12 704	-	-	5 762	(5 762)	-100,0%	12 704
Other transfers and grants [insert description]										
Provincial Government:		2 650	7 348	7 348	57	1 558	13 557	(13 329)	-98,3%	27 115
Western Cape Financial Management Support Grant		-	-	-	-	-	13 557	(13 557)	-100,0%	27 115
Western Cape Financial Management Capacity Building Grant		300	250	250						
Safety Initiation Implementation - WOSA		2 100	2 323	2 323	57	229		229	#DIV/0!	
Disaster Management		-	-	-						
LG Graduate Internship Grant		-	-	-						
Municipal Drought Support		250	2 850	2 850		1 329				
Fire Capacity Grant		-	1 925	1 925						
District Municipality:		-	-	-	-	-	-	-		-
[insert description]										
Other grant providers:		3 183	1 590	1 590	-	578	5 341	(4 763)	-89,2%	10 682
1% Audit Fee From National Treasury		-	-	-	-	-	1 000	(1 000)	-100,0%	2 000
CHIETA		3 183	1 550	1 550		578				
LGSETA MANDATORY GRANT		-	40	40			4 341	(4 341)	-100,0%	8 682
Total operating expenditure of Transfers and Grants:		188 071	236 701	242 367	5 278	14 170	134 966	(122 125)	-90,5%	271 226
Capital expenditure of Transfers and Grants										
National Government:		416	600	600	-	-	600	(600)	-100,0%	300
Municipal Systems Improvement		-	-	-	-	-	600	(600)	-100,0%	300
Rural Roads Asset Management System		416	600	600						
Other capital transfers [insert description]										
Provincial Government:		-	-	-	-	-	-	-		-
District Municipality:		-	-	-	-	-	-	-		-
Other grant providers:		-	-	-	-	-	-	-		-
Total capital expenditure of Transfers and Grants		416	600	600	-	-	600	(600)	-100,0%	300
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		188 487	237 301	242 967	5 278	14 170	135 566	(122 725)	-90,5%	271 526

5.3 SECTION 7 – CAPITAL PROGRAMME PERFORMANCE

5.3.1 Supporting Table C12:

Supporting Table C12 reconciled with Table C5.

DC5 Central Karoo - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M06 December

Month	2020/21	Budget Year 2021/22							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands									
Monthly expenditure performance trend									
July	63	226	226	-		226	-		
August	63	226	226	-		453	-		
September	63	226	226	-		679	-		
October	63	226	226	-		905	-		
November	63	226	226	-		1 131	-		
December	63	226	226	-		1 358	-		
January	63	226	226	-		1 584	-		
February	63	226	226	-		1 810	-		
March	63	226	226	-		2 037	-		
April	63	226	226	-		2 263	-		
May	63	226	226	-		2 489	-		
June	63	226	226	-		2 716	-		
Total Capital expenditure	760	2 716	2 716	-					

NON-FINANCIAL PERFORMANCE REPORTING – MID-YEAR PERFORMANCE ASSESSMENT (July – December 2021)

Disclaimer

This Mid-Year 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 finalization of the Internal Performance Audit Report for Quarter 1 and 2 of the 2021/2022 financial year.

MID-YEAR PERFORMANCE ASSESSMENT FOR CENTRAL KAROO DISTRICT MUNICIPALITY – NON-FINANCIAL INFORMATION

PURPOSE OF REPORT

To submit to the Executive Mayor an assessment report on the Municipality's Performance covering the period 1 July 2021 to 31 December 2021.

6. SUMMARY

In terms of Section 72 (1) of the Local Government: Municipal Finance Management Act, 2003 (Act 56 of 2003), the accounting officer of a municipality must, by 25 January of each financial year, assess the performance of the Municipality during the first half of the financial year and submit a report on such an assessment to the Mayor of the Municipality, the National Treasury and the relevant provincial treasury. The Mayor must in turn, comply with the provisions of Section 54, which includes submitting the report to Council by 31 January of each year.

7. CONSTITUTIONAL AND POLICY IMPLICATIONS

The process is driven by our Performance Management (PMS) Policy that was reviewed and approved in 2021.

8. LEGAL IMPLICATIONS

Section 72 (1), Local Government: Municipal Finance Management Act, 2003 (Act 55 of 2003), **referred to as the MFMA.**

Local Government: Municipal Systems Act, 2000 (Act 32 of 200) (Chapter 6 and sections 16 and 26 of Chapters 4 and 5, respectively), as read with the Local Government: Municipal Systems Amendment Act, 2003 (Act 44 of 2003).

9. BACKGROUND

In terms of Section 72 (1) of the MFMA, the accounting officer of a Municipality must by 25 January of each year;

- (a) assess the performance of the municipality during the first half of the financial year, taking into account-
 - (i) The monthly statements referred to in section 71 for the first half of the financial year;
 - (ii) The municipality's service delivery performance during the first half of the financial year, and the service delivery targets and the performance indicators set in the service delivery and budget implementation plan;
 - (iii) The past year's annual report, and progress on resolving problems identified in the annual report; and
 - (iv) the performance of every municipal entity under the sole and shared control of the municipality, taking into account report in terms of section 88 from any such entity; and
- (b) Submit a report on such assessment to-
 - (i) The Mayor of the municipality
 - (ii) The National Treasury; and
 - (iii) The relevant Provincial Treasury

Thereafter, the mayor must, in terms of Section 54 (1) -

- (a) Consider the report
- (b) Check whether the municipality's approved budget is implemented in accordance with the service delivery and budget implementation plan;
- (c) consider and, if necessary, make any revisions to the service delivery and budget implementation plan, provided that the revisions to the service delivery targets and performance indicators in the plan may only be made with the approval of the council following approval of an adjustment budget;
- (d) Issue any appropriate instructions to the accounting officer to ensure-

- (i) That the budget is implemented in accordance with the service delivery and budget implementation plan; and
- (ii) That spending of funds and revenue collection proceed in accordance with the budget;
- (e) Identify any financial problems facing the municipality, including any emerging or impending financial problems; and
- (f) Submit the report to the council by 31 January of each year

10. SERVICE DELIVERY PERFORMANCE ANALYSIS

(a) Performance Framework

Performance management is prescribed by Chapter 6 of the Municipal Systems Act (MSA), Act 32 of 2000 and the Municipal Planning and Performance Management Regulations, 796 of August 2001. Section 7(1) of the aforementioned regulation states that “A Municipality’s Performance Management System entails a framework that describes and represents how the municipality’s cycle and processes of performance planning, monitoring, measurement, review, reporting and improvement will be conducted, organized and managed, including determining the responsibilities of the different role players.” This framework, *inter alia*, reflects the linkage between the Integrated Development Plan (IDP), Budget, Service Delivery and Budget Implementation Plan (SDBIP) and individual and service provider performance.

The Central Karoo District Municipality has an approved Performance Management Framework in place which was reviewed in 2013. We are currently in the process of Reviewing the framework for adoption by Council.

(b) Implementation of Performance Management

The IDP 2017/2022 was compiled and approved by Council on 25 May 2017. Performance is evaluated by means of a municipal scorecard (Top Layer (TL) Service Delivery and Budget Implementation Plan (SDBIP) at organisational level and through the Departmental SDBIP at Departmental level.

The SDBIP is a plan that converts the IDP and Budget into measurable criteria on how, where and when the strategies, objectives and normal business processes of the Municipality is implemented. It also allocates responsibilities to Departments to deliver services in terms of the IDP and Budget.

The TL SDBIP was prepared and approved by the Executive Mayor on 23 August 2021.

(c) Monitoring performance

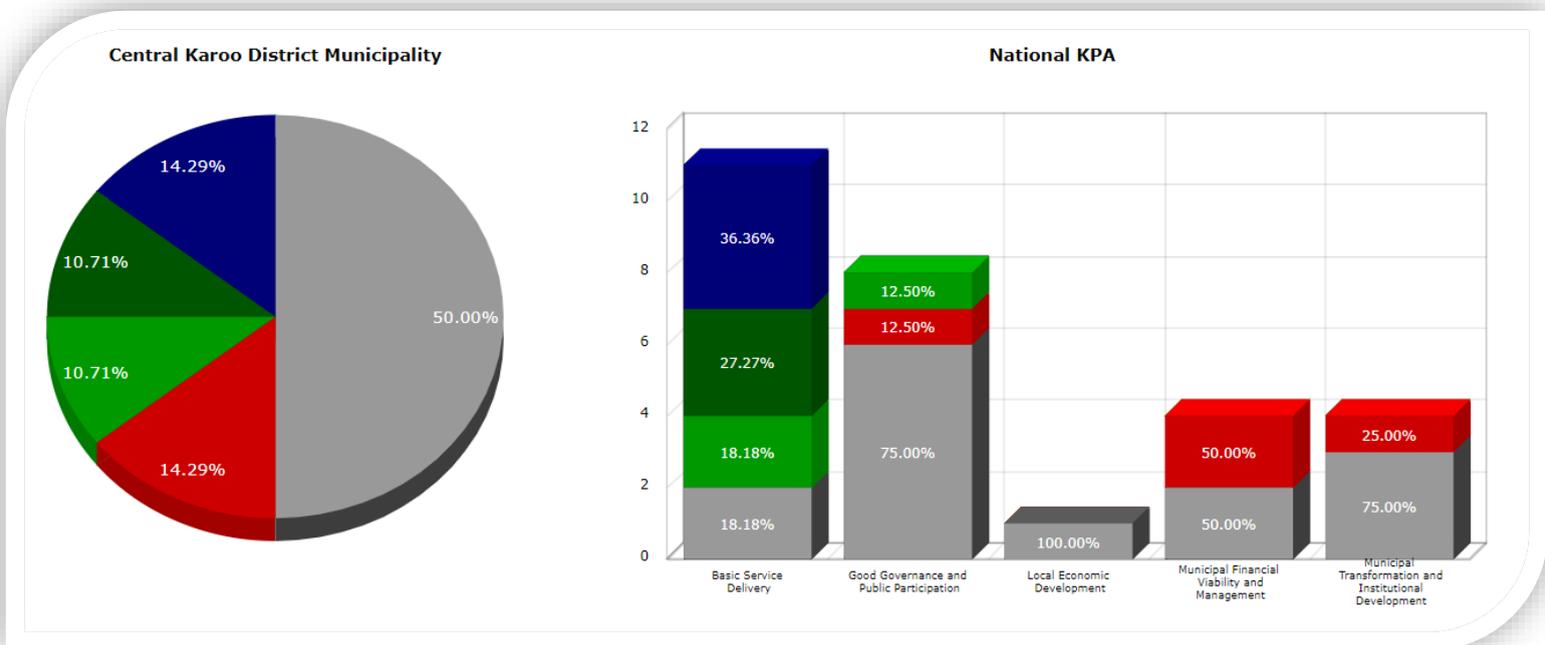
The SDBIP is loaded on an electronic web-based system (after approval). The web-based system sent automated e-mails to the users of the system as a reminder to all staff responsible for updating their actual performance against Key Performance Indicator (KPI) Targets for the previous month's performance. The actual results against monthly targets set, are discussed in monthly Executive Management Team (EMT) meetings to determine early warning indicators and discuss corrective measures if needed.

Category	Colour	Description
<i>KPI's Not Yet Measured</i>	Grey	
<i>KPI's Not Met</i>	Red	0% >= Actual/Target < 75%
<i>KPI's Almost Met</i>	Orange	75% >= Actual/Target < 100%
<i>KPI's Met</i>	Green	Actual/Target = 100%
<i>KPI's Well Met</i>	Dark Green	100% > Actual/Target < 150%
<i>KPI's Extremely Well Met</i>	Dark Blue	Actual/Target >= 150%

10.1 OVERALL SERVICE DELIVERY PERFORMANCE

a) Summary of performance against the National KPA's

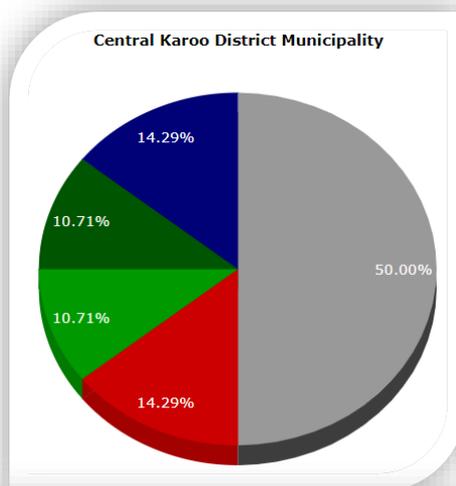
The graph below illustrates the performance of the Central Karoo District Municipality against the National Key Performance Area's (NKPA's).



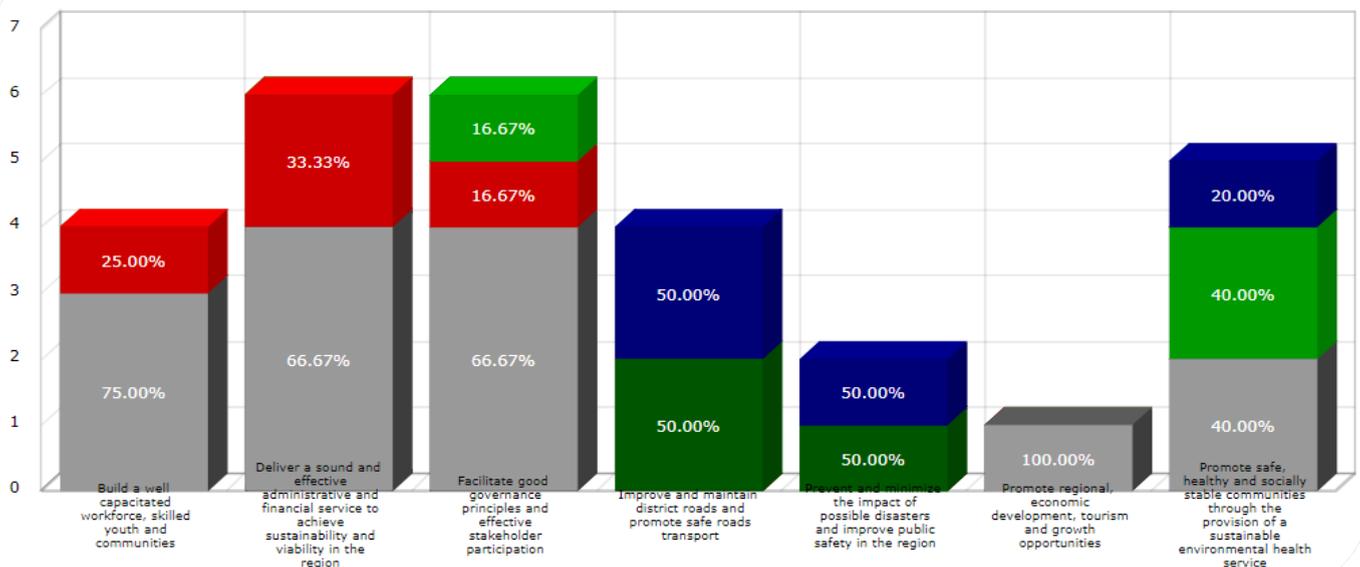
	Central Karoo District Municipality	National KPA				
		Basic Service Delivery	Good Governance and Public Participation	Local Economic Development	Municipal Financial Viability and Management	Municipal Transformation and Institutional Development
Not Yet Applicable	14 (50.00%)	2 (18.18%)	6 (75.00%)	1 (100.00%)	2 (50.00%)	3 (75.00%)
Not Met	4 (14.29%)	-	1 (12.50%)	-	2 (50.00%)	1 (25.00%)
Almost Met	-	-	-	-	-	-
Met	3 (10.71%)	2 (18.18%)	1 (12.50%)	-	-	-
Well Met	3 (10.71%)	3 (27.27%)	-	-	-	-
Extremely Well Met	4 (14.29%)	4 (36.36%)	-	-	-	-
Total:	28	11	8	1	4	4
	100%	39.29%	28.57%	3.57%	14.29%	14.29%

b) Summary of performance against the Municipal Strategic Objectives

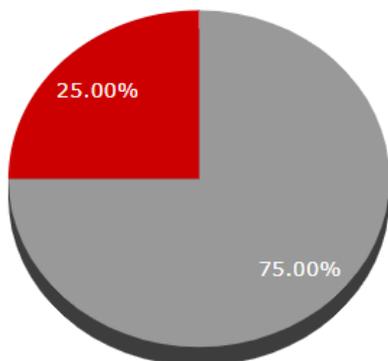
The graph below illustrates the performance of the Central Karoo District Municipality against the Municipality's Strategic objectives as derived from the Municipality Integrated Development Plan (IDP).



Strategic Objective

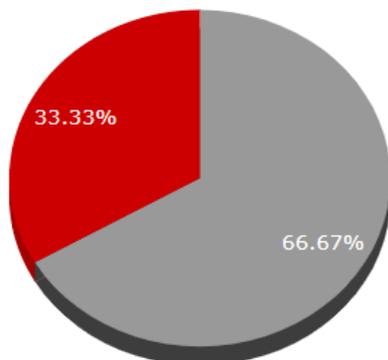


Build a well capacitated workforce, skilled youth and communities



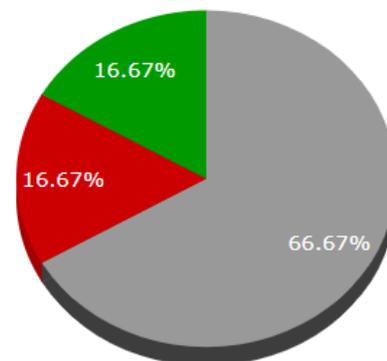
Not Yet Applicable	3 (75%)
Not Met	1 (25%)
Almost Met	0 (0%)
Met	0 (0%)
Well Met	0 (0%)
Extremely Well Met	0 (0%)

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



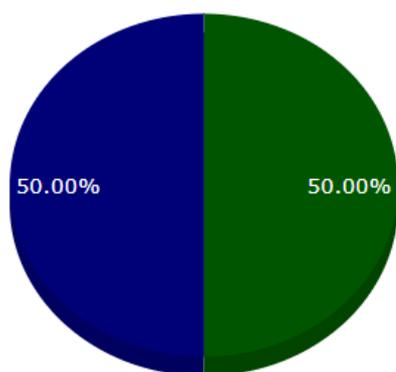
Not Yet Applicable	4 (66.67%)
Not Met	2 (33.33%)
Almost Met	0 (0%)
Met	0 (0%)
Well Met	0 (0%)
Extremely Well Met	0 (0%)

Facilitate good governance principles and effective stakeholder participation



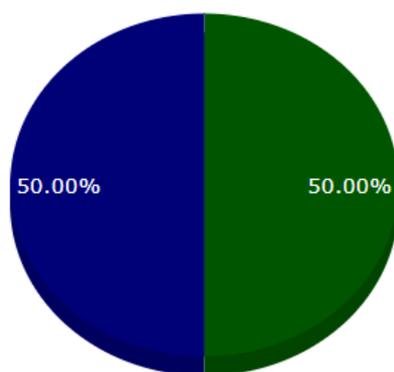
Not Yet Applicable	4 (66.67%)
Not Met	1 (16.67%)
Almost Met	0 (0%)
Met	1 (16.67%)
Well Met	0 (0%)
Extremely Well Met	0 (0%)

Improve and maintain district roads and promote safe roads transport



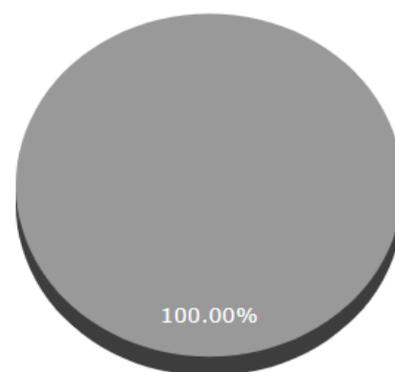
Not Yet Applicable	0 (0%)
Not Met	0 (0%)
Almost Met	0 (0%)
Met	0 (0%)
Well Met	2 (50%)
Extremely Well Met	2 (50%)

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

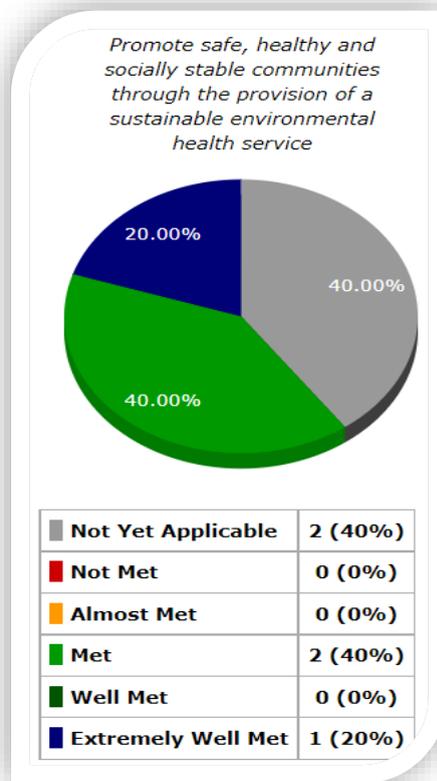


Not Yet Applicable	0 (0%)
Not Met	0 (0%)
Almost Met	0 (0%)
Met	0 (0%)
Well Met	1 (50%)
Extremely Well Met	1 (50%)

Promote regional, economic development, tourism and growth opportunities



Not Yet Applicable	1 (100%)
Not Met	0 (0%)
Almost Met	0 (0%)
Met	0 (0%)
Well Met	0 (0%)
Extremely Well Met	0 (0%)



11. ADJUSTMENT BUDGET

Regulation 23 of the Municipal Budget and Reporting Regulations provides, *inter alia*, for the following:

“An adjustment budget may be tabled in the Municipal Council at any time after the Mid-year Budget and Performance Assessment has been tabled in the Council, but not later than 28 February of each year. Furthermore, except under certain circumstances only one adjustment budget may be tabled in Council during a financial year.”

A revised Top Layer SDBIP will be submitted with the Adjustment budget to Council by 28 February 2022 with the necessary motivation where key performance indicators require adjustment/ amendment/s as a result of the Adjustment budget.

12. SUMMARY

Appendix A is the unaudited Top Layer SDBIP for the first half of the financial year 2021/22 ending 31 December 2021, which measures the Central Karoo District Municipality’s Overall Performance - July - December 2021 per MKPA. The report, furthermore, includes the corrective measures indicated for targets not achieved.

The Central Karoo District Municipality is committed to ensuring that our vision of “Working together in development and growth” becomes a reality through integrated and informed planning and ensuring that we inculcate a culture of performance excellence within our Municipality.

During the first half of the 2021/22 financial year (July – December 2021) **14 KPI’s were not yet applicable, 8 KPI’s were not met, 3 KPI’s were met, 1 KPI well met with 2 KPI’s extremely well met.**

N/A	KPI Not Yet Applicable	KPIs with no targets or actuals in the selected period.	14
R	KPI Not Met	0% <= Actual/Target <= 74.999%	8
O	KPI Almost Met	75.000% <= Actual/Target <= 99.999%	0
G	KPI Met	Actual meets Target (Actual/Target = 100%)	3
G2	KPI Well Met	100.001% <= Actual/Target <= 149.999%	1
B	KPI Extremely Well Met	150.000% <= Actual/Target	2
	Total KPIs:		28

To ensure that the Central Karoo District Municipality is able to achieve its strategic objectives we will be amending some TL KPI’s where required.

Appendix B includes recommendations with regard to the Report.

13. APPENDICES

Appendix A — Top Layer SDBIP 2021/22 per Municipal Department and assessment of targets achieved per Directorate as well as corrective measures where applicable.

Appendix B — Recommendations

Appendix A — Top Layer SDBIP 2021/22 performance per Municipal Department and assessment of targets achieved

Office of the Municipal Manager

Ref	KPI Name	Description of Unit of Measurement	Source of Evidence	Quarter 1			Quarter 2			Overall Performance: July - December 2021	
				Target	Actual	Corrective Measures	Target	Actual	Corrective Measures	Target	Actual
TL53	Spend 90% of the municipal capital budget by 30 June 2022 {(Actual amount spent /Total amount budgeted) X100}	% of capital budget spent	Capital expense report generated from the financial system	25.00%	0.00%	[D8] Municipal Manager: System will be updated with figures within the next quarter. (September 2021)	45.00%	0.00%	[D8] Municipal Manager: Capital expenditure will increase before end of the next quarter when the items are all received and finalised. (December 2021)	45.00%	0.00%
TL54	Review the Risk Based Audit Plan (RBAP) and submit to the Audit Committee for approval by 30 June 2022	RBAP revised and submitted to the Audit Committee	Proof of submission	0	0		0	0		0	0
TL55	Complete 70% of the audits as per the RBAP by 30 June 2022 [(Audits completed for the year/audits planned for the year according to the RBAP) x100]	% audits completed	RBAP, Quarterly progress reports and minutes of the Audit Committee	0.00%	0.00%		0.00%	0.00%		0.00%	0.00%
TL56	Review the organisational structure (Macro) and submit to Council for approval by 31 May 2022	Organisational structure reviewed and submitted to Council	Proof of submission	0	0		0	0		0	0

Ref	KPI Name	Description of Unit of Measurement	Source of Evidence	Quarter 1			Quarter 2			Overall Performance: July - December 2021	
				Target	Actual	Corrective Measures	Target	Actual	Corrective Measures	Target	Actual
TL69	Conduct monthly Covid 19 DJOC meetings with relevant stakeholders	Number of meetings conducted	Minutes of meetings	3	5	[D97] Municipal Manager: Meetings already took place. (September 2021)	3	3	[D97] Municipal Manager: N/A Target met. (December 2021)	6	8

Corporate Services

Ref	KPI Name	Description of Unit of Measurement	Source of Evidence	Quarter 1			Quarter 2			Overall Performance: July - December 2021	
				Target	Actual	Corrective Measures	Target	Actual	Corrective Measures	Target	Actual
TL57	Review Corporate and HR policies and submit to Council for approval by 30 June 2022	Number of policies reviewed and submitted	Proof of submission	0	0		0	0		0	0
TL58	Spend 0.5% of the municipality's personnel budget on training by 30 June 2022 [(Total Actual Training Expenditure/ Total personnel Budget) x100]	% of the personnel budget spent on training	Report generated from the financial system	0.50%	0.00%		0.00%	0.00%		0.50%	0.00%

Ref	KPI Name	Description of Unit of Measurement	Source of Evidence	Quarter 1			Quarter 2			Overall Performance: July - December 2021	
				Target	Actual	Corrective Measures	Target	Actual	Corrective Measures	Target	Actual
TL59	Review the Workplace Skills Plan and submit to LGSETA by 30 April 2022	Workplace Skills Plan reviewed and submitted	Proof of submission	0	0		0	0		0	0
TL60	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 2022	Number of people employed	Signed of Excel spread sheet - File Name: Personnel	0	0		0	0		0	0
TL61	Compile and submit bi-annual Water Quality Evaluation Reports to the Water Service Authorities by 30 June 2022	Number of Water Quality Evaluation Reports submitted to the Water Service Authorities by 30 June	Reports & proof of dispatch via email to Water Service Authorities (WSA's)	0	0		3	3		3	3
TL62	Compile and submit annual Waste Management Evaluation Report to Local Authorities by 30 June 2022	Number of Waste Management Evaluation Reports submitted to Local Authorities by 30 June	Reports & proof of dispatch via email to Local Authorities	0	0		0	0		0	0

Ref	KPI Name	Description of Unit of Measurement	Source of Evidence	Quarter 1			Quarter 2			Overall Performance: July - December 2021	
				Target	Actual	Corrective Measures	Target	Actual	Corrective Measures	Target	Actual
TL63	Compile and distribute a Municipal Health Information Document to Local Authorities by 31 January 2022	Number of Municipal Health Information Documents submitted to Local Authorities by 31 January	Information Documents & proof of dispatch via email to Local Authorities	0	0		0	1		0	1
TL64	Compile and submit bi-annual Informal Settlement Evaluation Reports with recommendations to Local Authorities by 30 June 2022	Number of Informal Settlement Evaluation Reports compiled and submitted to Local Authorities	Reports & proof of dispatch via email to Local Authorities	0	0		5	5		5	5
TL65	Create full time equivalent (FTE's) through expenditure with the EPWP job creation initiatives by 30 June 2022	Number of full time equivalent (FTE's) created	Signed contracts	0	0		0	0		0	0
TL66	Submit the draft Annual Report in Council by 31 January 2022	Draft Annual Report submitted in Council	Proof of submission	0	0		0	0		0	0
TL67	Review and submit the IDP and Budget Process Plan and District Framework to Council by 31 August 2021	IDP and Budget Process Plan and Framework submitted to Council	Proof of submission	1	1		0	0		1	1
TL68	Review the Disaster Management Plan and submit to Council by 31 May 2022	Disaster Management Plan reviewed and submitted	Proof of submission	0	0		0	0		0	0

Ref	KPI Name	Description of Unit of Measurement	Source of Evidence	Quarter 1			Quarter 2			Overall Performance: July - December 2021	
				Target	Actual	Corrective Measures	Target	Actual	Corrective Measures	Target	Actual
TL70	Spend 90% of the approved WOSA Safety Grant by 30 June 2022	% of budget spent	Report generated from the financial system	10.00%	64.00%		35.00%	0.00%		35.00%	64.00%
TL71	Submit the final IDP to Council by 31 May 2022 for approval	Final IDP submitted for approval	Proof of submission	1	0		0	0		1	0

Financial Services

Ref	KPI Name	Description of Unit of Measurement	Source of Evidence	Quarter 1			Quarter 2			Overall Performance: July - December 2021	
				Target	Actual	Corrective Measures	Target	Actual	Corrective Measures	Target	Actual
TL72	Review 15 budget related policies and submit to Council for approval by 31 May 2022	Number of policies reviewed and submitted to Council for approval	Proof of submission to Senior Clerk: Committee Services	0	0		0	0		0	0
TL73	Review and submit the MFMA delegation register to Council for approval by 31 May 2022	MFMA delegation registered reviewed and submitted to Council for approval	Proof of submission to Senior Clerk: Committee Services	0	0		0	0		0	0

Ref	KPI Name	Description of Unit of Measurement	Source of Evidence	Quarter 1			Quarter 2			Overall Performance: July - December 2021	
				Target	Actual	Corrective Measures	Target	Actual	Corrective Measures	Target	Actual
TL74	Compile and submit the financial statements to the Auditor-General by 31 August 2021	Financial statements compiled and submitted to the Auditor-General	Proof of submission to the Auditor-General	1	0		0	0		1	0
TL75	Financial viability measured in terms of the municipality's ability to meet its service debt obligations as at 30 June 2021 (Short Term Borrowing + Bank Overdraft + Short Term Lease + Long Term Borrowing + Long Term Lease) / Total Operating Revenue - Operating Conditional Grant)	% of debt coverage	Annual Financial Statements and calculation sheet	0.00%	0.00%		0.00%	0.00%		0.00%	0.00%
TL76	Financial viability measured in terms of the available cash to cover fixed operating expenditure as at 30 June 2022 ((Cash and Cash Equivalents - Unspent Conditional Grants - Overdraft) + Short Term Investment) / Monthly Fixed Operational Expenditure excluding (Depreciation, Amortisation, and Provision for Bad Debts, Impairment and Loss on Disposal of Assets)) Monthly Fixed Operational Expenditure	Cost coverage as at 30 June 2022	Annual Financial Statements and calculation sheet	0	0		0	0		0	0

Roads Infrastructure Services

Ref	KPI Name	Description of Unit of Measurement	Source of Evidence	Quarter 1			Quarter 2			Overall Performance: July - December 2021	
				Target	Actual	Corrective Measures	Target	Actual	Corrective Measures	Target	Actual
TL77	Employ workers in temporary positions in terms of skills and labour needs within identified road projects by June 2022	Number of temporary workers employed	Statistics submitted and temporary worker employment contracts	0	0		10	30		10	30
TL78	Spend 95% of the total approved Roads budget by 30 June 2022 [(Actual expenditure divided by approved allocation received) x100]	% of total approved Roads budget spent	Summary of Road Capital Expenses from ABAKUS (Claimed)	10.00%	0.00%	[D141] Senior Manager: Roads and Infrastructure: The financial system, SEBATA, is being updated and I am informed that it should be able to give figures in the next week. (September 2021)	40.00%	42.86%		40.00%	42.86%
TL79	Regravel 40 kilometres of road by 30 June 2022	Number of kilometres regavelled	Signed off project file	10	10.73		20	30.58		20	30.58
TL80	Spend 95% of the total approved blading maintenance budget by 30 June 2022 [(Actual expenditure divided by approved allocation received) x100]	% of total approved blading maintenance budget spent	Claims submitted to Department Transport and Public Works	10.00%	0.00%	[D143] Senior Manager: Roads and Infrastructure: The financial system, SEBATA, is being updated and I am informed that it should be able to give figures in the next week. (September 2021)	40.00%	41.66%		40.00%	41.66%

Corrective Measures per Department

Office of the Municipal Manager

KPI TL53 was not met and the following corrective measure was provided by the user Department:

- Municipal Manager: Capital expenditure will increase before end of the next quarter when the items are all received and finalised.

Corporate Services

None

Financial Services

KPI TL74 was not met and the following corrective measure was provided by the user Department:

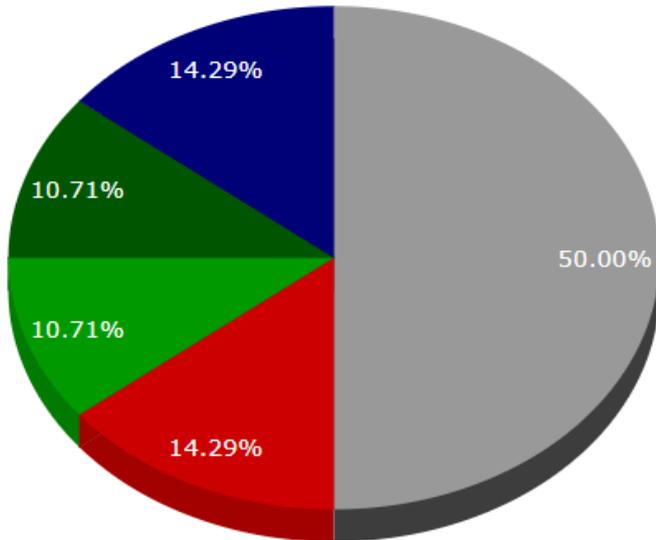
- No corrective measure was provided by user Department.

Technical Services

None

KPI Monitoring and Evaluation graphs – Per Directorate

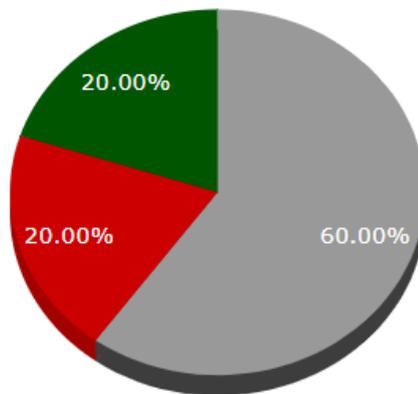
Overall Performance



Not Yet Applicable	14 (50%)
Not Met	4 (14.29%)
Almost Met	0 (0%)
Met	3 (10.71%)
Well Met	3 (10.71%)
Extremely Well Met	4 (14.29%)

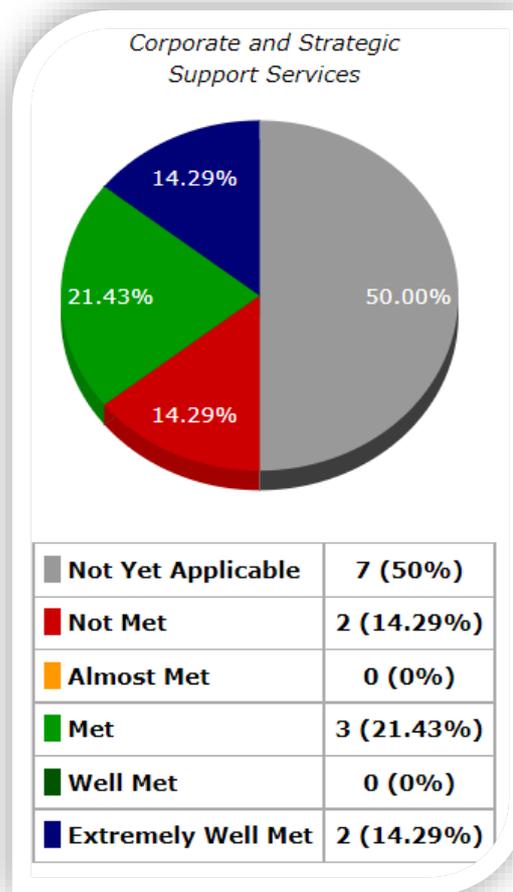
KPI Monitoring: Office of the Municipal Manager

Municipal Manager

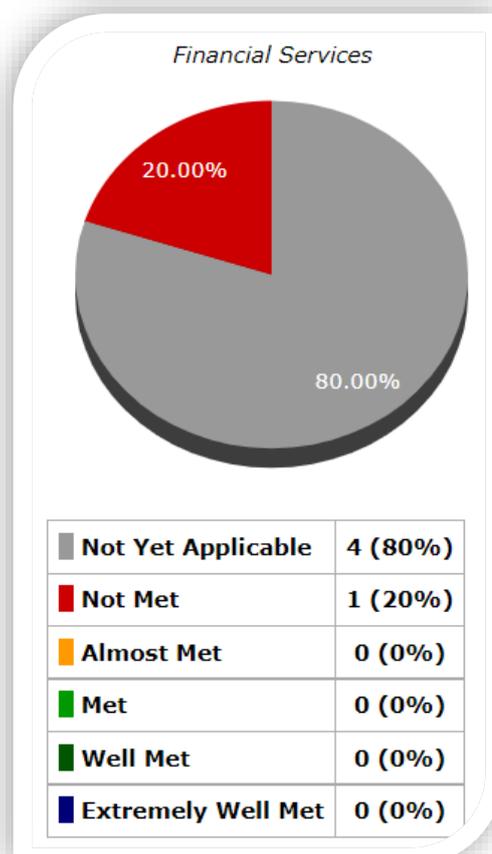


Not Yet Applicable	3 (60%)
Not Met	1 (20%)
Almost Met	0 (0%)
Met	0 (0%)
Well Met	1 (20%)
Extremely Well Met	0 (0%)

KPI Monitoring: Corporate Services

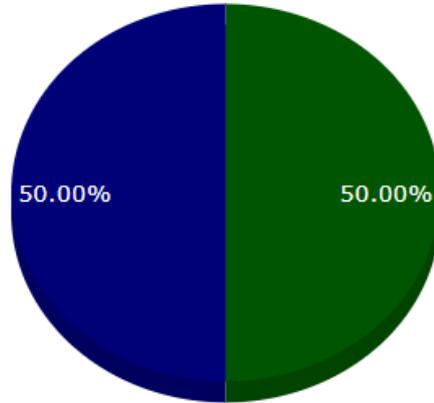


KPI Monitoring: Financial Services



KPI Monitoring: Roads and Infrastructure Services

Roads and Infrastructure Services



■ Not Yet Applicable	0 (0%)
■ Not Met	0 (0%)
■ Almost Met	0 (0%)
■ Met	0 (0%)
■ Well Met	2 (50%)
■ Extremely Well Met	2 (50%)

Appendix B - Recommendations

The following recommendations are made with regards to the performance management of Central Karoo District Municipality:

- The Top Level SDBIP be revised where required with the necessary motivation of targets to be adjusted or removed.
- All adjustments to the SDBIP commence during the adjustment budget process and will be approved as follows;
 - Top Level SDBIP – The Executive Mayor for approval
 - That the content of this report be approved by the Executive Mayor and forwarded to the relevant Government Department