

CENTRAL KAROO

DISTRICT MUNICIPALITY



In-Year Report of the Municipality

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 Budget Statement for August 2016

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MONTHLY BUDGET STATEMENT FOR AUGUST 2016

Glossary

Adjustments budget – Prescribed in section 28 of the MFMA. The formal means by which a municipality may revise its annual budget during the year.

Allocations – Money received from Provincial or National Government or other municipalities.

Budget – The financial plan of the Municipality.

Budget related policy – Policy of a municipality affecting or affected by the budget, examples include tariff policy, rates policy, credit control and debt collection policy.

Capital expenditure - Spending on assets such as land, buildings and machinery. Any capital expenditure must be reflected as an asset on the Municipality's balance sheet.

Cash flow statement – A statement showing when actual cash will be received and spent by the Municipality. Cash payments do not always coincide with budgeted expenditure 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.

DORA – Division of Revenue Act. Annual legislation that shows the total allocations made by national to provincial and local government.

Equitable share – A general grant paid to municipalities. It is predominantly targeted to help with free basic services.

Fruitless and wasteful expenditure – Expenditure that was made in vain and would have been avoided had reasonable care been exercised.

GFS – Government Finance Statistics. An internationally recognised classification system that facilitates like for like comparison between municipalities.

GRAP – Generally Recognised Accounting Practice. The new standard for municipal accounting.

IDP – Integrated Development Plan. The main strategic planning document of the Municipality

MBRR – Local Government: Municipal Finance Management Act (56/2003): Municipal budget and reporting regulations.

MFMA – Local Government: Municipal Finance Management Act (56/2003). The principle piece of legislation relating to municipal financial management. Sometimes referred to as the Act.

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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.

Operating expenditure – Spending on the day to day expenses of the Municipality such as salaries and wages.

Rates – Local Government tax based on the assessed value of a property. To determine the rates payable, the assessed rateable value is multiplied by the rate in the rand.

SDBIP – Service Delivery and Budget Implementation Plan. A detailed plan comprising quarterly performance targets and monthly budget estimates.

Strategic objectives – The main priorities of the Municipality as set out in the IDP. Budgeted spending must contribute towards the achievement of the strategic objectives.

Unauthorised expenditure – Generally, is spending without, or in excess of, an approved budget.

Virement – A transfer of budget.

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.

Vote – One of the main segments into which a budget is divided. In Central Karoo District Municipality this means at directorate level.

MONTHLY BUDGET STATEMENT FOR AUGUST 2016

PART 1 – IN-YEAR REPORT

Section 1 – Mayor’s Report

1.1 In-Year Report - Monthly Budget Statement

This report represents the progress as at 31 August 2016.

1.1.1 Implementation of budget in terms of SDBIP

The budget has been implemented in terms of the SDBIP.

1.1.2 Financial problems or risks facing the municipality

No financial problems or risks has been identified. The mid-year budget of the municipality will be assessed in terms of section 72(1) of the Local Government: Municipal Finance Management Act, 2003 to determine whether an adjustment budget is needed.

1.1.3 Other information

There is no additional information.

Section 2 - Resolutions

IN-YEAR REPORTS 2016/2017

This is the resolution that will be presented to Council when the In-Year Report are tabled:

RECOMMENDATION:

That Council notes the monthly budget statement as at 31 August 2016 and the relevant supporting documentation.

Section 3 – Executive Summary

3.1 Introduction

Material variances between the year to date budget and the year to date actual will be assessed in terms of section 72(1) of the Local Government: Municipal Finance Management Act, 2003 and to be addressed in the adjustments budget, if needed.

3.2 Consolidated performance

3.2.1 Against annual budget (original approved and latest adjustments)

Revenue by Source

No material differences between revenue received and the budget.

Operating expenditure by type

No material differences between expenditure occurred and the budget.

Capital expenditure

No capital expenditure has been occurred as at 31 August 2016.

Cash flows

The cash flow is currently positive.

3.2.2 Reports, tables, charts & explanations

No summary tables or charts are included for this section for August 2016.

3.3 Material variances from SDBIP

No material variances from the SDBIP has been identified.

3.4 Remedial or corrective steps

No corrective steps needed.

3.5 Conclusion

There are no material differences between the actual revenue and expenditure and the budget while there is still a positive cash flow as at 31 August 2016.

Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	-	230	-	-	-	38	(38)	100%	230
Total sources of capital funds	-	230	-	-	-	38	(38)	100%	230
Financial position									
Total current assets	7 556	11 762	-	-	12 226				11 762
Total non current assets	17 105	13 609	-	-	17 105				13 609
Total current liabilities	4 261	8 435	-	-	3 613				8 435
Total non current liabilities	20 936	22 069	-	-	20 936				22 069
Community wealth/Equity	(536)	(5 133)	-	-	4 782				(5 133)
Cash flows									
Net cash from (used) operating	541	(3 182)	-	(1 917)	4 634	(265)	(4 899)	1847 %	(3 182)
Net cash from (used) investing	(1 604)	(924)	-	1 086	-	(77)	(77)	100%	(924)
Net cash from (used) financing	129	106	-	-	-	9	9	100%	106
Cash/cash equivalents at the month/year end	6 099	4 368	-	-	10 732	8 035	(2 698)	-34%	2 099
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	(32)	6	6	151	16	396	-	-	547
Creditors Age Analysis									
Total Creditors	66	23	-	-	-	-	-	-	99

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. The main functions are Governance and Administration; Community and Public Safety; Economic and Environmental Services; and Trading services. It is for this reason that Financial Performance is reported in standard classification, Table C2, and by municipal vote, Table C3.

DC5 Central Karoo - Table C2 Consolidated Monthly Budget Statement - Financial Performance (standard classification) - M02 August

Description	Ref	2015/16	Budget Year 2016/17						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
R thousands	1								
Revenue - Standard									
Governance and administration		38 740	34 933	-	665	9 136	5 822	3 314	57%
Executive and council		8 417	11 171	-	-	-	1 862	(1 862)	-100%
Budget and treasury office		19 579	9 424	-	133	8 312	1 571	6 742	429%
Corporate services		10 744	14 338	-	532	824	2 390	(1 566)	-66%
Community and public safety		661	3 168	-	1	1	528	(527)	-100%
Community and social services		-	-	-	-	-	-	-	
Sport and recreation		-	-	-	-	-	-	-	
Public safety		316	1 041	-	-	-	173	(173)	-100%
Housing		-	-	-	-	-	-	-	
Health		345	2 127	-	1	1	354	(353)	-100%
Economic and environmental services		41 119	38 070	-	2 458	5 519	6 345	(826)	-13%
Planning and development		969	960	-	-	-	160	(160)	-100%
Road transport		40 150	37 110	-	2 458	5 519	6 185	(666)	-11%
Environmental protection		-	-	-	-	-	-	-	
Trading services		-	-	-	-	-	-	-	
Electricity		-	-	-	-	-	-	-	
Water		-	-	-	-	-	-	-	
Waste water management		-	-	-	-	-	-	-	
Waste management		-	-	-	-	-	-	-	
Other	4	300	889	-	-	-	148	(148)	-100%

Total Revenue - Standard	2	80 820	77 060	-	3 124	14 656	12 843	1 813	14%
Expenditure - Standard	-								
Governance and administration		34 722	33 947	-	(31)	3 541	5 658	(2 117)	-37%
Executive and council		11 061	11 825	-	(58)	1 151	1 971	(820)	-42%
Budget and treasury office		12 348	7 541	-	(790)	483	1 257	(774)	-62%
Corporate services		11 312	14 580	-	817	1 908	2 430	(522)	-22%
Community and public safety		3 048	3 864	-	212	418	644	(226)	-35%
Community and social services		-	-	-	-	-	-	-	
Sport and recreation		-	-	-	-	-	-	-	
Public safety		948	1 013	-	61	122	169	(47)	-28%
Housing		-	-	-	-	-	-	-	
Health		2 100	2 851	-	151	297	475	(179)	-38%
Economic and environmental services		40 418	38 064	-	2 949	5 206	6 344	(1 138)	-18%
Planning and development		269	954	-	61	142	159	(16)	-10%
Road transport		40 150	37 110	-	2 888	5 064	6 185	(1 121)	-18%
Environmental protection		-	-	-	-	-	-	-	
Trading services		-	-	-	-	-	-	-	
Electricity		-	-	-	-	-	-	-	
Water		-	-	-	-	-	-	-	
Waste water management		-	-	-	-	-	-	-	
Waste management		-	-	-	-	-	-	-	
Other		914	955	-	75	173	159	14	9%
Total Expenditure - Standard	3	79 102	76 830	-	3 205	9 339	12 805	(3 466)	-27%
Surplus/ (Deficit) for the year		1 718	231	-	(81)	5 318	38	5 279	13729%

MONTHLY BUDGET STATEMENT FOR AUGUST 2016

4.1.3 Table C3: Monthly Budget Statement – Financial Performance (revenue and expenditure by municipal vote)

The operating expenditure budget is approved by Council on the municipal vote level. The municipal votes reflect the organisational structure of the municipality which is made up of the following directorates: Corporate Services, Executive and Council, Budget and Treasury and Technical Services.

DC5 Central Karoo - Table C3 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M02 August

Vote Description	Ref	2015/16	Budget Year 2016/17							
		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		9 387	12 131	–	–	–	2 022	(2 022)	-100.0%	12 131
Vote 2 - BUDGET AND TREASURY		19 614	9 454	–	133	8 312	1 576	6 737	427.5%	9 454
Vote 3 - CORPORATE SERVICES		11 671	18 365	–	533	825	3 061	(2 236)	-73.1%	18 365
Vote 4 - TECHNICAL SERVICES		40 150	37 110	–	2 458	5 519	6 185	(666)	-10.8%	37 110
Total Revenue by Vote	2	80 820	77 060	–	3 124	14 656	12 843	1 813	14.1%	77 060
Expenditure by Vote	1									
Vote 1 - EXECUTIVE AND COUNCIL		11 376	12 800	–	7	1 301	2 133	(832)	-39.0%	12 800
Vote 2 - BUDGET AND TREASURY		12 333	7 541	–	(790)	483	1 257	(774)	-61.6%	7 541
Vote 3 - CORPORATE SERVICES		15 243	19 379	–	1 101	2 492	3 230	(738)	-22.8%	19 379
Vote 4 - TECHNICAL SERVICES		40 150	37 110	–	2 888	5 064	6 185	(1 121)	-18.1%	37 110
Total Expenditure by Vote	2	79 102	76 830	–	3 205	9 339	12 805	(3 466)	-27.1%	76 830
Surplus/ (Deficit) for the year	2	1 718	231	–	(81)	5 318	38	5 279	13728.8%	231

MONTHLY BUDGET STATEMENT FOR AUGUST 2016

4.1.4 Table C4: Monthly Budget Statement – Financial Performance (revenue and expenditure)

DC5 Central Karoo - Table C4 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure) - M02 August

Description	Ref	2015/16		Budget Year 2016/17												
		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		-	-	-	-	-	-	-	-	-						
Property rates - penalties & collection charges		-	-	-	-	-	-	-	-	-						
Service charges - electricity revenue		-	-	-	-	-	-	-	-	-						
Service charges - water revenue		-	-	-	-	-	-	-	-	-						
Service charges - sanitation revenue		-	-	-	-	-	-	-	-	-						
Service charges - refuse revenue		-	-	-	-	-	-	-	-	-						
Service charges - other		-	-	-	-	-	-	-	-	-						
Rental of facilities and equipment	70	50	-	6	12	8	4	42%	50							
Interest earned - external investments	693	500	-	30	70	83	(13)	-16%	500							
Interest earned - outstanding debtors		-	-	-	-	-	-	-	-							
Dividends received		-	-	-	-	-	-	-	-							
Fines		-	-	-	-	-	-	-	-							
Licences and permits		-	-	-	-	-	-	-	-							
Agency services	053	3	3	-	532	532	619	(87)	-14%	711						
Transfers recognised - operating	311	32	33	-	-	8	503	587	47%	021						
Other revenue	693	44	39	-	556	5	630	(677)	-10%	779						
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-						
Total Revenue (excluding capital transfers and contributions)		820	80	060	77	-	124	3	656	14	843	12	813	14%	060	77
Expenditure By Type																
Employee related costs		800	32	760	16	-	795	2	362	5	793	2	568	92%	760	16
Remuneration of councillors		110	3	668	3	-	241		482		611		(130)	-21%	668	3
Debt impairment		18		-		-	-		-		-		-		-	
Depreciation & asset impairment		262		255		-	-		-		42		(42)	-100%	255	
Finance charges		14		-		-	-		-		-		-		-	
Bulk purchases		-		-		-	-		-		-		-		-	
Other materials		-		-		-	-		-		-		-		-	
Contracted services		-		-		-	-		-		-		-		-	
Transfers and grants		-		-		-	-		-		-		-		-	

Other expenditure	843	42	147	56	-	169	495	3	358	9	(5)	862)	-63%	147	56	
Loss on disposal of PPE	56		-		-	-	-		-		-			-		
Total Expenditure	102	79	830	76	-	205	3	339	9	805	12	(3)	466)	-27%	830	76
Surplus/(Deficit)	718	1	231	-	-	(81)	318	5	38	279	5	0	0	231	-	
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Contributions recognised - capital	-	-	230	-	-	-	-	-	38	(38)	(0)	(0)	(0)	230	-	
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers & contributions	718	1	461	-	-	(81)	318	5	77					461	-	
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after taxation	718	1	461	-	-	(81)	318	5	77					461	-	
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	718	1	461	-	-	(81)	318	5	77					461	-	
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/ (Deficit) for the year	718	1	461	-	-	(81)	318	5	77					461	-	

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Environmental protection		-	-	-	-	-	-	-		-
Trading services		-	-	-	-	-	-	-		-
Electricity		-	-	-	-	-	-	-		-
Water		-	-	-	-	-	-	-		-
Waste water management		-	-	-	-	-	-	-		-
Waste management		-	-	-	-	-	-	-		-
Other		-	-	-	-	-	-	-		-
Total Capital Expenditure - Standard Classification	3	-	230	-	-	-	38	(38)	-100%	230
Funded by:										
National Government		-	-	-	-	-	-	-		-
Provincial Government		-	-	-	-	-	-	-		-
District Municipality		-	-	-	-	-	-	-		-
Other transfers and grants		-	-	-	-	-	-	-		-
Transfers recognised - capital		-	-	-	-	-	-	-		-
Public contributions & donations	5	-	-	-	-	-	-	-		-
Borrowing	6	-	-	-	-	-	-	-		-
Internally generated funds		-	230	-	-	-	38	(38)	-100%	230
Total Capital Funding		-	230	-	-	-	38	(38)	-100%	230

MONTHLY BUDGET STATEMENT FOR AUGUST 2016

4.1.6 Table C6: Monthly Budget Statement - Financial Position

DC5 Central Karoo - Table C6 Consolidated Monthly Budget Statement - Financial Position - M02 August

Description	Ref	2015/16	Budget Year 2016/17			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		6 099	4 368	-	10 732	4 368
Call investment deposits		-	4 000	-	-	4 000
Consumer debtors		-	441	-	-	441
Other debtors		645	1 108	-	639	1 108
Current portion of long-term receivables		-	845	-	-	845
Inventory		813	1 000	-	855	1 000
Total current assets		7 556	11 762	-	12 226	11 762
Non current assets						
Long-term receivables		10 679	9 870	-	10 679	9 870
Investments		-	-	-	-	-
Investment property		-	-	-	-	-
Investments in Associate		-	-	-	-	-
Property, plant and equipment		6 368	3 727	-	6 368	3 727
Agricultural		-	-	-	-	-
Biological assets		-	-	-	-	-
Intangible assets		57	12	-	57	12
Other non-current assets		-	-	-	-	-
Total non current assets		17 105	13 609	-	17 105	13 609
TOTAL ASSETS		24 661	25 371	-	29 331	25 371
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Borrowing		183	13	-	183	13
Consumer deposits		-	-	-	-	-
Trade and other payables		4 078	8 422	-	3 430	8 422
Provisions		-	-	-	-	-
Total current liabilities		4 261	8 435	-	3 613	8 435
Non current liabilities						
Borrowing		-	1	-	-	1
Provisions		20 936	22 068	-	20 936	22 068
Total non current liabilities		20 936	22 069	-	20 936	22 069
TOTAL LIABILITIES		25 197	30 504	-	24 549	30 504
NET ASSETS	2	(536)	(5 133)	-	4 782	(5 133)
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		(536)	(5 133)	-	4 782	(5 133)
Reserves		-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	(536)	(5 133)	-	4 782	(5 133)

4.1.7 Table C7: Monthly Budget Statement - Cash Flow

DC5 Central Karoo - Table C7 Consolidated Monthly Budget Statement - Cash Flow - M02 August

Description	Ref	2015/16	Budget Year 2016/17							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates, penalties & collection charges		-	-	-	-	-	-	-	-	-
Service charges		-	-	-	-	-	-	-	-	-
Other revenue		46 246	43 952	-	3 106	6 502	3 663	2 840	78%	43 952
Government - operating		30 302	33 021	-	-	8 090	2 752	5 338	194%	33 021
Government – capital		-	-	-	-	-	-	-	-	-
Interest		693	500	-	30	70	42	28	68%	500
Dividends		-	-	-	-	-	-	-	-	-
Payments										
Suppliers and employees		(76 687)	(80 655)	-	(5 053)	(10 029)	(6 721)	3 307	-49%	(80 655)
Finance charges		(14)	-	-	-	-	-	-	-	-
Transfers and Grants		-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES		541	(3 182)	-	(1 917)	4 634	(265)	(4 899)	1847 %	(3 182)
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors		-	-	-	-	-	-	-	-	-
Decrease (increase) other non-current receivables		-	-	-	(443)	-	-	-	-	-
Decrease (increase) in non-current investments		(880)	(694)	-	-	-	(58)	58	100%	(694)
Payments										
Capital assets		(724)	(230)	-	1 529	-	(19)	(19)	100%	(230)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(1 604)	(924)	-	1 086	-	(77)	(77)	100%	(924)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	-	-
Payments										
Repayment of borrowing		129	106	-	-	-	9	9	100%	106

NET CASH FROM/(USED) FINANCING ACTIVITIES		129	106	-	-	-	9	9	100%	10
NET INCREASE/ (DECREASE) IN CASH HELD		(934)	(4 000)	-	(831)	4 634	(333)			(4 000)
Cash/cash equivalents at beginning:		7 033	8 368	-		6 099	8 368			6 099
Cash/cash equivalents at month/year end:		6 099	4 368	-		10 732	8 035			2 099

MONTHLY BUDGET STATEMENT FOR AUGUST 2016

4.1.8 Supporting Table C2 Performance Indicators

Table included in this report:

DC5 Central Karoo - Supporting Table SC2 Monthly Budget Statement - performance indicators - M02 August

Description of financial indicator	Basis of calculation	Ref	2015/16	Budget Year 2016/17			
			Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<u>Borrowing Management</u>							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		0.2%	0.3%	0.0%	0.0%	4.8%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0.0%	0.0%	0.0%	0.0%	0.0%
<u>Safety of Capital</u>							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		-795.1%	-164.4%	0.0%	75.6%	-164.4%
Gearing	Long Term Borrowing/ Funds & Reserves		0.0%	0.0%	0.0%	0.0%	0.0%
<u>Liquidity</u>							
Current Ratio	Current assets/current liabilities	1	177.3%	139.4%	0.0%	338.4%	139.4%
Liquidity Ratio	Monetary Assets/Current Liabilities		143.1%	99.2%	0.0%	297.0%	99.2%
<u>Revenue Management</u>							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		14.0%	15.9%	0.0%	77.2%	15.9%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0.0%	0.0%	0.0%	0.0%	0.0%
<u>Creditors Management</u>							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))		100.0%	100.0%	100.0%	100.0%	100.0%
<u>Funding of Provisions</u>							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
<u>Other Indicators</u>							
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2	0.0%	0.0%	0.0%	0.0%	0.0%
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2	0.0%	0.0%	0.0%	0.0%	0.0%
Employee costs	Employee costs/Total Revenue - capital revenue		40.6%	21.7%	0.0%	36.6%	21.7%
Repairs and maintenance	R&M/Total Revenue - capital revenue		2.7%	0.2%	0.0%	0.8%	0.3%
Interest & Depreciation	I&D/Total Revenue - capital revenue		0.3%	0.3%	0.0%	0.0%	4.8%
<u>IDP regulation financial viability indicators</u>							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year	-	0.0%	0.0%	0.0%	0.0%	0.0%

ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	0.0%	0.0%	0.0%	0.0%	0.0%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	0.0%	0.0%	0.0%	0.0%	0.0%

MONTHLY BUDGET STATEMENT FOR AUGUST 2016

PART 2 – SUPPORTING DOCUMENTATION

Section 5 – Debtors' analysis

5.1 Supporting Table C3

DC5 Central Karoo - Supporting Table SC3 Monthly Budget Statement - aged debtors - M02 August

Description	NT Code	Budget Year 2016/17									
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	O v e r 1 Y r	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	(32)	6	6	151	16	396			544	564
Total By Income Source	2000	(32)	6	6	151	16	396	-	-	544	564
2015/16 - totals only										-	-
Debtors Age Analysis By Customer Group											
Organs of State	2200									-	-
Commercial	2300									-	-
Households	2400									-	-
Other	2500	(32)	6	6	151	16	396			544	564
Total By Customer Group	2600	(32)	6	6	151	16	396	-	-	544	564

MONTHLY BUDGET STATEMENT FOR AUGUST 2016

Section 6 – Creditors' analysis

6.1 Supporting Table C4

DC5 Central Karoo - Supporting Table SC4 Monthly Budget Statement - aged creditors - M02 August

Description	NT Code	Budget Year 2016/17								Total
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	
R thousands										
Creditors Age Analysis By Customer Type										
Bulk Electricity	0100									-
Bulk Water	0200									-
PAYE deductions	0300									-
VAT (output less input)	0400									-
Pensions / Retirement deductions	0500									-
Loan repayments	0600									-
Trade Creditors	0700									-
Auditor General	0800									-
Other	0900	66	23							90
Total By Customer Type	1000	66	23	-	-	-	-	-	-	90

MONTHLY BUDGET STATEMENT FOR AUGUST 2016

Section 7 – Investment portfolio analysis

7.1 Supporting Table C5

DC5 Central Karoo - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M02 August

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Expiry date of investment	Accrued interest for the month	Yield for the month 1 (%)	Market value at beginning of the month	Change in market value	Market value at end of the month
		Yrs/Months							
R thousands									
Municipality									
NEDBANK CALL DEPOSIT			CALL DEPOSIT		18	6.8%	3 040		3 113
NEDBANK CALL DEPOSIT			CALL DEPOSIT		0	7.5%	1 545		1 581
Municipality sub-total					18		4 585	-	4 694
Entities									
Entities sub-total					-		-	-	-
TOTAL INVESTMENTS AND INTEREST	2				18		4 585	-	4 694

MONTHLY BUDGET STATEMENT FOR AUGUST 2016

Other capital transfers <i>[insert description]</i>		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
Provincial Government:		-	-	-	-	-	-	-		-
<i>[insert description]</i>		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
District Municipality:		-	-	-	-	-	-	-		-
<i>[insert description]</i>		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
Other grant providers:		-	-	-	-	-	-	-		-
<i>[insert description]</i>		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
Total Capital Transfers and Grants	5	-	-	-	-	-	-	-		-
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	30 102	33 121	-	1 250	9 340	5 520	3 820	69.2%	33 121

MONTHLY BUDGET STATEMENT FOR AUGUST 2016

		-	-	-	-	-	-		-
		-	-	-	-	-	-		-
District Municipality:		-	-	-	-	-	-		-
		-	-	-	-	-	-		-
Other grant providers:		-	-	-	-	-	-		-
		-	-	-	-	-	-		-
Total capital expenditure of Transfers and Grants		-	-	-	-	-	-		-
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		32 311	33 121	-	1 736	2 933	5 520	(2 587)	-46.9%
									33 121

MONTHLY BUDGET STATEMENT FOR AUGUST 2016.

Section 9 – Capital expenditure

9.1 Supporting Table C12

DC5 Central Karoo - Supporting Table SC12 Consolidated Monthly Budget Statement - capital expenditure trend - M02 August

Month	2015/16	Budget Year 2016/17							
	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		19				19	-		
August		19				38	-		
September		19				58	-		
October		19				77	-		
November		19				96	-		
December		19				115	-		
January		19				134	-		
February		19				153	-		
March		19				173	-		
April		19				192	-		
May		19				211	-		
June	-	19				230	-		
Total Capital expenditure	-	230	-	-					

MONTHLY BUDGET STATEMENT FOR AUGUST 2016

Pension and UIF Contributions		-	-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		-	-	-	-	-	-	-	-	-
Cellphone Allowance		-	-	-	-	-	-	-	-	-
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	2	-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Entities		-	-	-	-	-	-	-	-	-
% increase	4									
Other Staff of Entities										
Basic Salaries and Wages		-	-	-	-	-	-	-	-	-
Pension and UIF Contributions		-	-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		-	-	-	-	-	-	-	-	-
Cellphone Allowance		-	-	-	-	-	-	-	-	-
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
Sub Total - Other Staff of Entities		-	-	-	-	-	-	-	-	-
% increase	4									
Total Municipal Entities		-	-	-	-	-	-	-	-	-
TOTAL SALARY, ALLOWANCES & BENEFITS		35 910	20 428	-	3 036	5 843	3 405	2 439	72%	20 428
% increase	4		-43.1%							-43.1%
TOTAL MANAGERS AND STAFF		32 800	16 760	-	2 795	5 362	2 793	2 568	92%	16 760

MONTHLY BUDGET STATEMENT FOR AUGUST 2016

Section 11 – Material variances to the SDBIP

No material variances to the SDBIP.