

CENTRAL KAROO DISTRICT MUNICIPALITY



Section 52 Report – Quarter 2

October – December 2017

“Working together in development and growth”

Central Karoo District Municipality / Sentraal Karoo Distriksmunisipaliteit



Monthly Budget Statement Incorporating the Quarterly Budget Statement Maandelikse Begrotingsverslag asook die Kwartaallikse Begrotingsverslag Dec-17

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.

Jaar tot Datum Verslag van die Munisipaliteit

Vorberei in terme van die Wet op Plaaslike regering: Munisipale Finansiële Bestuur (56/2003): Munisipale Begroting en Verslagdoening Regulasies, Staatskoerant 32141, 17 April 2009.

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Glossary / Woordelys

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

Toekennings - *Gelde ontvang vanaf Nasionale en Provinsiale Regering of ander Munisipaliteite .*

Budget - The Financial Plan of the Municipality.

Begroting - *Die Finansiële Plan van die Munisipaliteit.*

Budget Related Policy - Policy of a municipality affecting or affected by the budget, examples include Tariff Policy, Supply Chain Policy, Virement Policy.

Begrotingsbeleid - *Die beleid van die munisipaliteit wat deur of die begroting geaffekteer word, byvoorbeeld sluit in die Tariefbeleid, Voorsieningskanaal beleid, "Virement Policy".*

Equitable Share - A general grant paid to municipalities. It is predominantly targeted for the Replacement Levy, Councillors Allowances and General Expenditure.

"Equitable Share" - *'n Algemene Subsidie betaalbaar aan Munisipaliteite. Dit is hoofsaaklik gerig vir die Vervanging van Distrikraadheffings, Raadslede Toelaes en Algemene Uitgawes.*

Operating Expenditure - Spending on the day-to-day expenses of the Municipality, eg. salaries and wages.

Bedryfsuitgawes - *Besteding op die dag-tot-dag uitgawes van die Munisipaliteit soos bv. salarisse en lone.*

Capital Expenditure - Spending on assets such as Land, Buildings, Furniture, Computer Equipment, Equipment and Machinery. Any capital expenditure must be reflected as an asset on the Municipality's balance sheet.

Kapitaal Uitgawes - *Besteding op bates soos Grond, Geboue, Meubels, Rekenaartoerusting, Toerusting en Masjinerie. Enige kapitaalbesteding moet gereflekteer word as 'n bate op die Munisipaliteit se balansstaat.*

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.

Kontantvloeistaat - *'n Staat wat wys wanneer werklike kontant ontvang en spandeer sal word by die munisipaliteit. Kontant betalings sal nie altyd met die geprojekteerde begrotingsuitgawes saamval nie. Byvoorbeeld, wanneer 'n faktuur ontvang word deur die munisipaliteit wys dit as 'n uitgawe in die maand wat dit ontvang is, alhoewel dit nie noodwendig in dieselfde maand betaal is nie.*

SDBIP - Service Delivery and Budget Implementation Plan. It is a detailed plan that consists of quarterly performance targets and monthly budget estimates.

DBIP - *Dienslewering en Begrotingsimplementeringsplan. Dit is 'n gedetailleerde plan wat bestaan uit kwartaallikse prestasieteikens en maandelikse begroting ramings.*

DORA - Division of Revenue Act. Annual legislation that shows the total allocations made by National to Provincial and Local Government.

WVI - **Wet op Verdeling van Inkomste**. *Jaarlikse wetgewing wat die totale toekennings deur Nasionale Regering gemaak aan Provinsiale en Plaaslike Regerings toon.*

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

Vrugtelose en verkwistende uitgawe - *Uitgawe wat gemaak is en wat vermy kon word, indien redelike sorg toegepas was.*

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

GFS - *Regering Finansies Statistiek. 'n Internasionaal erkende klassifikasiesetel wat soort vir soort vergelykings tussen munisipaliteite fasiliteer.*

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

GOP - *Geïntegreerde Ontwikkelingsplan. Die belangrikste strategiese beplanningsdokument van die Munisipaliteit.*

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

AARP - *Algemeen Aanvaarde Rekenkundige Praktyk. Dit is die nuwe standaard vir Munisipale rekeningkunde.*

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

Hersiene Begroting - *Voorgeskryf deur artikel 28 van die MFBW. Dit is die voorgeskrewe wyse waarop 'n munisipaliteit die jaarlikse begroting mag wysig gedurende die jaar.*

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

MBVR - *Plaaslike Regering: Munisipale Finansiële Bestuur (Wet 56/2003): Munisipale begroting en verslagdoening regulasies.*

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.

MFBW - *Plaaslike Regering: Munisipale Finansiële Bestuurswet (Wet 56 / 2003). Die beginsel stuk wetgewing met betrekking tot munisipale finansiële bestuur. Soms word na verwys as die Wet.*

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.

MTIUR - *Mediumtermyn Inkomste en Uitgawe Raamwerk. Dit is 'n medium-termyn finansiële plan, gewoonlik 3 jaar, wat gebaseer is op 'n vaste eerste jaar en 'n aanduiding van 'n verdere twee jaar se begrotingstoekennings. Dit sluit ook besonderhede van die vorige en huidige jaar se finansiële posisie.*

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.

Strategiese doelwitte - *Die belangrikste prioriteite van die Munisipaliteit soos uiteengesit in die GOP. Begrote uitgawes moet bydra tot die bereiking van die strategiese doelwitte.*

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

Ongemagtigde besteding - *Oor die algemeen is dit uitgawes wat gemaak is sonder dat daarvoor begroot is of wat meer is as die goedgekeurde begroting.*

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Virement - A transfer of budget.

"Virement" - 'n Oorplasing van Begroting.

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.

"Virement" beleid - Die beleid wat die reëls vir begroting oordragte uiteensit. "Virements" word gewoonlik binne 'n departement toegelaat. Oordragte tussen departemente moet deur die Raad goedgekeur word deur middel van 'n aansuiweringsbegroting.

Vote - One of the main segments into which a budget of a municipality is divided for the appropriation of money for the different departments or functional areas of the municipality and which specifies the total amount that is appropriated for the purposes of the department or functional area concerned.

"Vote" - Een van die belangrikste segmente waarin 'n begroting van 'n munisipaliteit vir die bewilliging van geld verdeel word vir die verskillende afdelings of funksionele areas van die munisipaliteit en wat bepaal die totale bedrag wat vir die doeleindes van die betrokke departement of funksionele gebied bewillig is.

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Legislative Framework / Wetgewende Raamwerk

This report has been prepared in terms of the following enabling legislation. / Hierdie verslag is voorberei in terme van die volgende wetgewing.

The Municipal Finance Management Act / Die Munisipale Finansiële Bestuur – No. 56 of 2003

Section 71 and 52(d): Monthly/Quarterly budget statements / Artikel 71 en 52(d) : Maandelikse/Kwartaallikse Begrotingverslag

Local Government: Municipal Finance Management Act (56/2003): Municipal budget and reporting regulations (MBRR) / Plaaslike Regering: Munisipale Finansiële Bestuur (Wet 56/2003): Munisipale begroting en verslagdoening regulasies (MBVR)

Highlighted in the text box below are the relevant sections from the MBRR: / Hieronder is die betrokke artikels van MBVR uitgelig:

Format of monthly budget statements

28. The monthly budget statement of a municipality must be in the format specified in Schedule C and include all the required tables, charts and explanatory information, taking into account any guidelines issued by the Minister in terms of section 168(1) of the Act.

Formaat van die maandelikse begroting state

28. Die maandelikse begroting verklaring van 'n munisipaliteit moet in die formaat wees soos voorgeskryf in Skedule C en sluit in al die vereiste tabelle, grafieke en verklarende inligting, met inagneming van enige riglyne uitgereik deur die Minister in terme van artikel 168 (1) van die Wet.

Tabling of monthly/quarterly budget statements

29. To table in the municipal council a monthly budget statement submitted in terms of section 71 (1) of the Act, the monthly budget statement must be accompanied by a report in a format set out in Schedule C.

Die indiening van die maandelikse/kwartaallikse begroting state

29. Die burgemeester mag die maandelikse begroting state wat by die burgemeester ingedien is in terme van artikel 71 (1) van die Wet, in die munisipale raad ter tafel lê. As die burgemeester dit doen, moet die maandelikse begroting state vergesel word deur 'n burgemeester se verslag in 'n formaat soos uiteengesit in Skedule C.

Publication of monthly/quarterly budget statements

30. (1) The monthly budget statement of a municipality must be placed on the municipality's website.

(2) The municipal manager must publish on the municipality's website any other information that the municipal council considers appropriate to facilitate public awareness of the monthly budget statement, including -

(a) summaries of monthly budget statements in alternate languages predominant in the community; and

(b) information relevant to each ward in the municipality.

Die publikasie van die maandelikse/kwartaallikse begrotingsverslag

30.(1) Die maandelikse begrotingsverslag van 'n munisipaliteit moet op die munisipaliteit se webwerf geplaas word.

(2) Die munisipale bestuurder moet enige ander inligting wat die Munisipale Raad toepaslik sou ag om die publiek bewusmaking van die maandelikse begrotingsverslag te vergemaklik, op die munisipaliteit se webwerf plaas, insluitend -

(a) opsommings van die maandelikse begrotingsverslae in alternatiewe oorheersende tale in die gemeenskap, en

(b) inligting wat relevant is vir elke wyk in die munisipaliteit.

Note: In the remainder of this report, the applicable sections from the MBRR, Schedule C will always be reflected in a text box as per above. / **Let wel:** In die res van hierdie verslag sal die toepaslike gedeeltes van die MBVR, Skedule C altyd soos hierbo getoon word.

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PART 1 – IN-YEAR REPORT / DEEL 1 - JAAR TOT DATUM VERSLAG

Section 1 – Mayor’s Report / Gedeelte 1 - Burgemeester se Verslag

This report represents the S 71 MFMA monthly budget statement incorporating the S 52 (d) MFMA quarterly budget statement for the second quarter from October 2017 to Desember 2017 and it reflects on the implementation of the budget and the financial state of affairs of the municipality.

1.1.1 Implementation of budget in terms of SDBIP

Variances are monitored on a monthly basis and if remedial action is required it will be recommended in the mid-year assessment and an adjustments budget will be tabled in February 2018. .

1.1.2 Financial problems or risks facing the municipality

Currently there are no immediate financial problems facing the municipality. The municipality is still projected to end the year with a surplus, and more importantly, a positive cash position.

1.1.3 Other ther information

Additional clarity on the content of this report or answers to any questions posed will be given at the next Finance Committee meeting.

Section 2 – Resolutions / Gedeelte 2 - Besluite

IN-YEAR REPORTS 2017/2018

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

JAAR TOT DATUM VERSLAE 2017/2018

Hierdie is die besluit wat aan die Raad voorgelê word wanneer die jaarverslag ter tafel gelê word:

RECOMMENDATION:

- (a) That council notes the monthly budget statement and supporting documentation.
- (b) That Council notes the quarterly report on the implementation of the budget for Central Karoo District Municipality referred to in section 52(d) of the MFMA.
- (c) That Council notes the in-year report for December 2017 as submitted to the Executive Mayor, National Treasury and Provincial Treasury on 15 January 2018.

AANBEVELING:

- (a) Dat die Raad kennis neem van die maandelikse begrotingsverslag and ondersteunende dokumentasie.
- (b) Dat die Raad kennis neem van die kwartaallikse verslag ivm die implementering van die begroting vir SKDM volgens artikel 52(d) van die MFMA.
- (c) Dat die Raad kennis neem van die Desember 2017 verslag voorsien aan die Uitvoerende Burgemeester, Nasionale en Provinsiale Tesourie op 15 Januarie 2018.

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3. Executive Summary / Uitvoerende opsomming

3.1 Introduction / Inleiding

The outcome for 2016/2017 is audited as the Annual Financial Statements for the financial year end 30 June 2017 was submitted for audit on 31 August 2017 and the Auditor General expressed an unqualified audit opinion.

Die uitkoms vir 2016/17 is geouditeer aangesien die 2016/17 Finansiële State op 31 Augustus 2017 ingedien was en die Ouditeur Generaal 'n ongekwalifiseerde auditmening uitgespreek het.

3.2 Consolidated performance / Gekonsolideerde prestasie

3.2.1 Against annual budget / Teenoor die jaarlikse begroting

Revenue by Source

All the major sources of revenue are within acceptable norms with the net variance being 11% (R4,054 million), more than budgeted revenue to date.

Inkomste per Tipe

Al die groot tipes inkomste is binne aanvaarbare norme met 'n netto afwyking van 11% (R4,054 miljoen) meer as begroot, vir die jaar tot op datum.

² **Table C4** - Total Revenue by source (excluding Capital transfers and contributions) / **Tabel C4** - Totale Inkomste per tipe (uitsluitend Kapitaaloordragte en -bydraes)

Operating expenditure by type

The major categories of expenditure are all within acceptable norms with year to date expenditure being (R450) 1% more than budgeted projections. See paragraph 1.1.1 for explanations on variances.

Bedryfsuitgawes per tipe

Die hoof uitgawe tipes is almal binne aanvaarbare norme, met die jaar tot datum uitgawes R450, wat 1% meer as begrotings vooruitskattings. Sien paragraaf 1.1.1 ivm variasies.

Refer to Section 4 – Table C4 for further explanations on both revenue by source and expenditure by type. / *Verwys na Gedeelte 4 - Tabel C4 vir verdere verduidelikings op beide die inkomste en uitgawes, per tipe.*

Capital Expenditure

The capital expenditure is under spent, with year-to-date expenditure being R 58,708 or 10 %, of the total budget of R 577,356 .

Kapitaalbesteding

Die kapitaalbesteding is onder gespandeer, met jaar-tot-datum uitgawes op R 58,7080, of 10 %, van die totale begroting van R 577,356 .

Refer to Section 4 – Table C5 for more detail. / *Verwys na Gedeelte 4 - Tabel 5 vir meer besonderhede.*

Cash flows

There is a positive cashflow for the month as well as the quarter.

Kontantvloei

Daar was 'n positiewe kontantvloei vir die maand sowel as die kwartaal.

Refer to section 4 – Table C9 and Section 7 for more detail on the cash position. / *Verwys na Gedeelte 4 - Tabel C9 en Gedeelte 7 vir meer besonderhede van die kontant posisie.*

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3.3 Material variances from SDBIP / *Wesenlike afwykings van die SDBIP*

No comments for December 2017/ Geen kommentaar vir Desember 2017

3.4 Remedial or corrective steps / *Regstellende stappe*

No steps need to be taken / *Geen stappe hoef geneem te word.*

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Section 4 – In-year budget statement tables / Gedeelte 4 – Jaar tot Datum Begrotingsverslag
Tabelle

In-Year budget statement tables

The in-year budget statement tables must consist of the tables in the Attachments to this Schedule, namely -

- 4.1.1 Table C1 s71 Monthly Budget Statement Summary
- 4.1.2 Table C2 Monthly Budget Statement - Financial Performance (standard classification)
- 4.1.3 Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote)
- 4.1.4 Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure)
- 4.1.5 Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding)
- 4.1.6 Table C6 Monthly Budget Statement - Financial Position
- 4.1.7 Table C7 Monthly Budget Statement - Cash Flow
- 4.1.8 Supporting Table SC9: Monthly Budget Statement – Actual and revised targets for cash receipts and cash flows

Jaar tot Datum Begrotingsverslag Tabelle

Die Jaar tot Datum Begrotingsverslag Tabelle moet bestaan uit die tabelle van die skedule, naamlik -

- 4.1.1 Tabel C1 s71 Maandelikse begrotingsverslag opsomming
- 4.1.2 Tabel C2 Maandelikse begrotingsverslag - Finansiële Prestasie (standaard groepering)
- 4.1.3 Tabel C3 Maandelikse begrotingsverslag - Finansiële Prestasie (Inkomstes en uitgawes per munisipale direktoraat)
- 4.1.4 Tabel C4 Maandelikse Begrotingsverslag - Finansiële Prestasie (Inkomstes en uitgawes)
- 4.1.5 Tabel C5 Maandelikse begrotingsverslag - Kapitaalbesteding (munisipale direktoraat, standaard groepering en befondsing)
- 4.1.6 Tabel C6 Maandelikse begrotingsverslag - Balansstaat
- 4.1.7 Tabel C7 Maandelikse begrotingsverslag - Kontantvloei
- 4.1.8 Ondersteunende Tabel SC9: Maandelikse Begrotingsverslag - Werklike en hersiene doelwitte vir kontantontvangstes en kontantvloei.

and / en

PART 2 – SUPPORTING DOCUMENTATION / DEEL 2 - ONDERSTEUNENDE DOKUMENTASIE

Section 5 – Debtors' analysis / Gedeelte 5 - Debiteure ouderdomsanalise

Section 6 - Supporting Table SC3 Creditors Age analysis / Ondersteunende Tabel SC3 - Krediteure Ouderdomsanalise

Section 7 - Supporting documentatation Table C6

Section 8 - Supporting Table SC7 / Ondersteunende Tabel SC7

Section 9 – Expenditure on councillor allowances and staff benefits / Gedeelte 9 - Besteding tov vergoeding van raadslede en werknemers

Section 10 – Capital programme performance / Gedeelte 10 - Status van Kapitaal Projekte

Section 11 – Material variances to the SDBIP / Gedeelte 11 - Wesenlike afwykings van die DBIP

Section 12 – Other supporting documentation / Gedeelte 12 - Ander stawende dokumentasie

Section 13 – Municipal manager's quality certification / Gedeelte 13 - Munisipale Bestuurder se kwaliteit sertifisering

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4.1 Monthly budget statements / Maandelikse begrotingsverslae

4.1.1 Table C1: s71 Monthly Budget Statement Summary / Tabel C1: s71 Maandelikse begrotingsverslag opsomming

DC5 Central Karoo - Table C1 Monthly Budget Statement Summary - M06 December 2017

Description	2016/17	Budget Year 2017/18							
	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	482	550	-	-	238	275	(37)	-13%	-
Transfers and subsidies	27,793	26,905	-	7,531	19,706	13,453	6,253	46%	-
Other own revenue	37,382	45,021	-	314	20,349	22,511	(2,162)	-10%	-
Total Revenue (excluding capital transfers and contributions)	65,656	72,477	-	7,845	40,293	36,238	4,054	11%	-
Employee costs	35,466	37,598	-	4,956	19,801	18,799	1,002	5%	-
Remuneration of Councillors	3,611	4,204	-	400	1,819	2,102	(283)	-13%	-
Depreciation & asset impairment	326	251	-	161	161	125	36	29%	-
Finance charges	11	-	-	-	-	-	-	-	-
Materials and bulk purchases	1,214	215	-	54	95	108	(13)	-12%	-
Transfers and subsidies	-	-	-	-	-	-	-	-	-
Other expenditure	24,135	29,514	-	2,692	14,465	14,757	(292)	-2%	-
Total Expenditure	64,763	71,782	-	8,263	36,341	35,891	450	1%	-
Surplus/(Deficit)	893	694	-	(418)	3,952	347	3,605	1038%	-
Transfers and subsidies - capital (monetary alloc	883	800	-	70	870	400	470	118%	-
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	1,776	1,494	-	(348)	4,822	747	4,075	545%	-
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	1,776	1,494	-	(348)	4,822	747	4,075	545%	-
Capital expenditure & funds sources									
Capital expenditure	-	1,155	-	22	59	577	(519)	-90%	-
Capital transfers recognised	-	902	-	1	1	451	(450)	-100%	-
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	-	253	-	21	57	127	(69)	-55%	-
Total sources of capital funds	-	1,155	-	22	59	577	(519)	-90%	-
Financial position									
Total current assets	6,233	11,899	-	-	11,312	-	-	-	11,899
Total non current assets	17,822	16,533	-	-	17,634	-	-	-	16,533
Total current liabilities	12,562	7,012	-	-	12,691	-	-	-	7,012
Total non current liabilities	17,553	23,711	-	-	17,553	-	-	-	23,711
Community wealth/Equity	(6,060)	(2,292)	-	-	(1,297)	-	-	-	(2,292)
Cash flows									
Net cash from (used) operating	(1,486)	1,749	-	314	4,726	-	(4,726)	#DIV/0!	-
Net cash from (used) investing	(1,513)	(1,846)	-	(22)	(434)	-	434	#DIV/0!	-
Net cash from (used) financing	(101)	-	-	-	-	-	-	-	-
Cash/cash equivalents at the month/year end	2,989	8,286	-	-	7,280	8,383	1,103	13%	2,989
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	460	330	70	211	6	724	(1)	-	1,800
Creditors Age Analysis									
Total Creditors	143	16	75	17	204	-	-	-	454

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DC5 Central Karoo - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M06 December

Description	Ref	Budget Year 2017/18								
		2016/17 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
Governance and administration		35,274	33,471	-	7,845	21,858	16,736	5,123	31%	-
Executive and council		10,664	24,752	-	-	10,970	12,376	(1,407)	-11%	-
Finance and administration		24,045	8,719	-	7,845	10,889	4,360	6,529	150%	-
Internal audit		565	-	-	-	-	-	-	-	-
Community and public safety		995	835	-	71	887	418	469	112%	-
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		965	800	-	70	870	400	470	118%	-
Housing		-	-	-	-	-	-	-	-	-
Health		31	35	-	1	17	18	(1)	-5%	-
Economic and environmental services		30,269	38,970	-	-	18,416	19,485	(1,069)	-5%	-
Planning and development		200	-	-	-	-	-	-	-	-
Road transport		30,069	38,970	-	-	18,416	19,485	(1,069)	-5%	-
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
Other	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	66,538	73,277	-	7,915	41,161	36,638	4,522	12%	-
Expenditure - Functional										
Governance and administration		26,542	26,145	-	3,665	14,236	13,073	1,163	9%	-
Executive and council		7,849	9,374	-	1,001	5,189	4,687	502	11%	-
Finance and administration		18,303	16,716	-	2,606	8,835	8,358	477	6%	-
Internal audit		390	55	-	58	212	27	184	676%	-
Community and public safety		3,514	4,400	-	607	2,243	2,200	43	2%	-
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		1,065	950	-	206	612	475	138	29%	-
Housing		-	-	-	-	-	-	-	-	-
Health		2,449	3,450	-	401	1,631	1,725	(94)	-5%	-
Economic and environmental services		33,711	41,220	-	3,983	19,843	20,610	(767)	-4%	-
Planning and development		814	2,350	-	112	534	1,175	(641)	-55%	-
Road transport		32,897	38,870	-	3,871	19,309	19,435	(126)	-1%	-
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
Other		993	18	-	9	17	9	8	96%	-
Total Expenditure - Functional	3	64,762	71,782	-	8,263	36,339	35,891	448	1%	-
Surplus/ (Deficit) for the year		1,776	1,494	-	(348)	4,822	747	4,075	545%	-

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

The operating expenditure budget is approved by Council on the municipal vote level.

Die bedryfsbegroting word deur die Raad goedgekeur op munisipale direksoraat vlak.

The municipal votes reflect the organisational structure of the municipality which is made up of the following directorates: Executive and Council,

Die munisipale direksorate weerspieël die organisatoriese struktuur van die munisipaliteit, wat bestaan uit die volgende direksorate: Uitvoerend en

Unauthorised expenditure by year end would occur either for the municipality as a whole if the adjusted budget for 'Total Expenditure by Vote' or if any of the individual budgets for any specific vote/s were overspent.

Ongemagtigde besteding op jaareinde sou plaasvind óf vir die munisipaliteit as 'n geheel, indien die aangepaste begroting vir "Totale uitgawes per

The Total Expenditure by Vote budget is within the budget.

Die Totale besteding per direksoraat is binne die begroting.

They have not overspent their total adjusted budget allocations and the unauthorised status would only be able to be determined once annual actual results have been calculated.

Hulle het egter nie hul totale aangepaste begrotingstoekennings oorspandeer nieen die huidige ongemagtigde status sal eers bepaal kan word wanneer die jaarlikse werklike resultate bereken word.

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

Vote Description	Ref	2016/17	Budget Year 2017/18							
		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		11,737	25,652	-	-	10,970	12,826	(1,857)	-14.5%	-
Vote 2 - BUDGET AND TREASURY		14,487	2,223	-	7,544	7,895	1,112	6,783	610.3%	-
Vote 3 - CORPORATE SERVICES		10,244	6,432	-	371	3,881	3,216	665	20.7%	-
Vote 4 - TECHNICAL SERVICES		30,069	38,970	-	-	18,416	19,485	(1,069)	-5.5%	-
Total Revenue by Vote	2	66,538	73,277	-	7,915	41,161	36,638	4,522	12.3%	-
Expenditure by Vote	1									
Vote 1 - EXECUTIVE AND COUNCIL		9,053	11,779	-	1,170	5,935	5,889	46	0.8%	-
Vote 2 - BUDGET AND TREASURY		8,856	10,990	-	1,749	5,362	5,495	(134)	-2.4%	-
Vote 3 - CORPORATE SERVICES		13,955	10,143	-	1,473	5,734	5,072	662	13.1%	-
Vote 4 - TECHNICAL SERVICES		32,897	38,870	-	3,871	19,309	19,435	(126)	-0.6%	-
Total Expenditure by Vote	2	64,762	71,782	-	8,263	36,339	35,891	448	1.2%	-
Surplus/ (Deficit) for the year	2	1,776	1,494	-	(348)	4,822	747	4,075	545.3%	-

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4.1.4 Table C4: Monthly Budget Statement - Financial Performance (revenue and expenditure) / Tabel C4: Maandelikse

DC5 Central Karoo - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M06 December

Description	Ref	Budget Year 2017/18								
		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		-	-	-	-	-	-	-	-	-
Service charges - electricity revenue		-	-	-	-	-	-	-	-	-
Service charges - water revenue		-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue		-	-	-	-	-	-	-	-	-
Service charges - refuse revenue		-	-	-	-	-	-	-	-	-
Service charges - other		-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		71	72	-	8	43	36	7	18%	-
Interest earned - external investments		482	550	-	-	238	275	(37)	-13%	-
Interest earned - outstanding debtors		-	-	-	-	-	-	-	-	-
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	-	-	-	-	-	-	-	-
Licences and permits		21	22	-	1	13	11	2	14%	-
Agency services		33,397	42,388	-	300	20,155	21,194	(1,039)	-5%	-
Transfers and subsidies		27,793	26,905	-	7,531	19,706	13,453	6,253	46%	-
Other revenue		3,892	2,539	-	6	138	1,269	(1,131)	-89%	-
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		65,656	72,477	-	7,845	40,293	36,238	4,054	11%	-
Expenditure By Type										
Employee related costs		35,466	37,598	-	4,956	19,801	18,799	1,002	5%	-
Remuneration of councillors		3,611	4,204	-	400	1,819	2,102	(283)	-13%	-
Debt impairment		457	-	-	-	-	-	-	-	-
Depreciation & asset impairment		326	251	-	161	161	125	36	29%	-
Finance charges		11	-	-	-	-	-	-	-	-
Bulk purchases		-	-	-	-	-	-	-	-	-
Other materials		1,214	215	-	54	95	108	(13)	-12%	-
Contracted services		1,449	2,354	-	537	2,119	1,177	942	80%	-
Transfers and subsidies		-	-	-	-	-	-	-	-	-
Other expenditure		22,182	27,161	-	2,155	12,346	13,580	(1,234)	-9%	-
Loss on disposal of PPE		47	-	-	-	-	-	-	-	-
Total Expenditure		64,763	71,782	-	8,263	36,341	35,891	450	1%	-
Surplus/(Deficit)										
Transfers and subsidies - capital (monetary allocations)		893	694	-	(418)	3,952	347	3,605	0	-
(National / Provincial and District)		883	800	-	70	870	400	470	0	-
(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		1,776	1,494	-	(348)	4,822	747			-
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		1,776	1,494	-	(348)	4,822	747			-
Attributable to minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		1,776	1,494	-	(348)	4,822	747			-
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		1,776	1,494	-	(348)	4,822	747			-

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4.1.5 Table C5: Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding) /

DC5 Central Karoo - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M06
 December

Vote Description	Ref	2016/17	Budget Year 2017/18							
		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 - BUDGET AND TREASURY		-	-	-	-	-	-	-	-	-
Vote 3 - CORPORATE SERVICES		-	-	-	-	-	-	-	-	-
Vote 4 - TECHNICAL SERVICES		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	-	-	-	-	-	-	-	-	-
Single Year expenditure appropriation	2									
Vote 1 - EXECUTIVE AND COUNCIL		-	-	-	-	-	-	-	-	-
Vote 2 - BUDGET AND TREASURY		-	453	-	21	57	227	(169)	-75%	-
Vote 3 - CORPORATE SERVICES		-	702	-	1	1	351	(350)	-100%	-
Vote 4 - TECHNICAL SERVICES		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	-	1,155	-	22	59	577	(519)	-90%	-
Total Capital Expenditure		-	1,155	-	22	59	577	(519)	-90%	-
Capital Expenditure - Functional Classification										
Governance and administration		-	1,155	-	22	59	577	(519)	-90%	-
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		-	1,155	-	22	59	577	(519)	-90%	-
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		-	-	-	-	-	-	-	-	-
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		-	-	-	-	-	-	-	-	-
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	-	1,155	-	22	59	577	(519)	-90%	-
Funded by:										
National Government		-	200	-	-	-	100	(100)	-100%	-
Provincial Government		-	702	-	1	1	351	(350)	-100%	-
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		-	902	-	1	1	451	(450)	-100%	-
Public contributions & donations	5	-	-	-	-	-	-	-	-	-
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		-	253	-	21	57	127	(69)	-55%	-
Total Capital Funding		-	1,155	-	22	59	577	(519)	-90%	-

Table C5 consists of three distinct sections: / Tabel C5 bestaan uit drie verskillende afdelings:

- Appropriations by vote: / Besteding per direktooraat
 - Which are the budget allocations that are approved by Council in the annual and adjustment budgets (similar to the expenditure by
 - Dit is die begrotingstoekennings wat deur die Raad goedgekeur is in die jaarlikse en aanpassing begrotings (soortgelyk aan die
 - If any of these annual budgets (either for Council as a whole or any individual vote) are overspent then unauthorised expenditure
 - Indien enige van hierdie jaarlikse begrotings (hetsy vir die Raad as 'n geheel of enige individuele direktooraat) oorbestede is, dan sal

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- Standard classification: / *Standaard groepering*

- Similar to Table C2 this portion reflects the capital budget 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
- *Hierdie gedeelte weerspieël, soortgelyk aan Tabel 2, die kapitaal begroting in die standaard groeperings van die Finansiële Regeringsstatistieke se funksies en Sub-funksies. Dit word gebruik deur die Nasionale Tesourie om die samestelling van nasionale en internasionale rekeninge vir vergelyking doeleindes, ongeag van die unieke organisatoriese strukture wat gebruik word deur die*

-

Funding portion: / *Befondsing gedeelte*

- This section reflects how the capital budget has been funded by the different sources of capital revenue.
- *Hierdie gedeelte weerspieël hoe die kapitaalbegroting befonds is deur die verskillende bronne van kapitaal inkomste.*
- It is very important that national government grants are fully spent by year end otherwise they will have to be repaid to the national revenue fund.
- *Dit is baie belangrik dat die skenkings wat van nasionale regering ontvang word ten volle spandeer moet word teen jaareinde, andersins moet die gelde terugbetaal word aan die nasionale inkomste fonds.*
- Provincial grants should also be utilised but should any unspent portion remain then the provincial departments do not at this time
- *Provinsiale skenkings moet ook aangewend word, maar indien daar enige onbestede gedeelte oorbly, verwag die provinsiale departemente nie dat die gelde dadelik terugbetaal word nie.*

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4.1.6 Table C6: Monthly Budget Statement - Financial Position / Tabel C6: Maandelikse begrotingsverslag - Balansstaat

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

Description	Ref	2016/17	Budget Year 2017/18			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		2,989	4,286		7,280	4,286
Call investment deposits		–	4,000		–	4,000
Consumer debtors		–	472		–	472
Other debtors		2,430	1,186		2,805	1,186
Current portion of long-term receivables		–	896		–	896
Inventory		815	1,060		1,227	1,060
Total current assets		6,233	11,899	–	11,312	11,899
Non current assets						
Long-term receivables		10,694	10,561		10,694	10,561
Investments		–	–		–	–
Investment property		–	–		–	–
Investments in Associate		–	–		–	–
Property, plant and equipment		7,045	5,959		6,857	5,959
Agricultural		–	–		–	–
Biological assets		–	–		–	–
Intangible assets		82	12		82	12
Other non-current assets		–	–		–	–
Total non current assets		17,822	16,533	–	17,634	16,533
TOTAL ASSETS		24,055	28,432	–	28,946	28,432
LIABILITIES						
Current liabilities						
Bank overdraft		–	–		–	–
Borrowing		39	42		39	42
Consumer deposits		–	–		–	–
Trade and other payables		8,300	6,970		8,428	6,970
Provisions		4,223	–		4,223	–
Total current liabilities		12,562	7,012	–	12,691	7,012
Non current liabilities						
Borrowing		101	98		101	98
Provisions		17,452	23,613		17,452	23,613
Total non current liabilities		17,553	23,711	–	17,553	23,711
TOTAL LIABILITIES		30,115	30,723	–	30,243	30,723
NET ASSETS	2	(6,060)	(2,292)	–	(1,297)	(2,292)
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		(6,060)	(2,292)		(1,297)	(2,292)
Reserves		–	–		–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	(6,060)	(2,292)	–	(1,297)	(2,292)

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4.1.7 Table C7: Monthly Budget Statement - Cash Flow / Tabel C7: Maandelikse begrotingsverslag - Kontantvloei

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

Description	Ref	Budget Year 2017/18								
		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		-	-	-	-	-	-	-		
Service charges		-	-	-	-	-	-	-		
Other revenue		35,790	45,021	-	3,254	10,333	10,333	#DIV/0!		
Government - operating		28,964	26,705	-	2,823	13,581	13,581	#DIV/0!		
Government - capital			1,000	-	-	-	-	-		
Interest		482	550	-	40	108	108	#DIV/0!		
Dividends			-	-	-	-	-	-		
Payments										
Suppliers and employees		(66,710)	(71,528)	-	(5,804)	(19,296)	19,296	#DIV/0!		
Finance charges		(11)	-	-	-	-	-	-		
Transfers and Grants			-	-	-	-	-	-		
NET CASH FROM/(USED) OPERATING ACTIVITIES		(1,486)	1,749	-	314	4,726	-	(4,726)	#DIV/0!	-
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		(1,056)	-	-	-	-	-	-		
Decrease (Increase) in non-current debtors			(691)	-	-	(376)	(376)	#DIV/0!		
Decrease (increase) other non-current receivables			-	-	-	-	-	-		
Decrease (increase) in non-current investments		(457)	-	-	-	-	-	-		
Payments										
Capital assets			(1,155)	-	(22)	(59)	59	#DIV/0!		
NET CASH FROM/(USED) INVESTING ACTIVITIES		(1,513)	(1,846)	-	(22)	(434)	-	434	#DIV/0!	-
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		(101)	-	-	-	-	-	-		
Borrowing long term/refinancing			-	-	-	-	-	-		
Increase (decrease) in consumer deposits			-	-	-	-	-	-		
Payments										
Repayment of borrowing			-	-	-	-	-	-		
NET CASH FROM/(USED) FINANCING ACTIVITIES		(101)	-	-	-	-	-	-	-	-
NET INCREASE/ (DECREASE) IN CASH HELD		(3,101)	(97)	-	292	4,292	-			-
Cash/cash equivalents at beginning:		6,089	8,383	-	-	2,989	8,383			2,989
Cash/cash equivalents at month/year end:		2,989	8,286	-	-	7,280	8,383			2,989

Refer to section 7 for a more comprehensive picture of the cash position of the municipality which includes investments and commitments against

Verwys na afdeling 7 vir 'n meer omvattende oorsig van die kontant posisie van die munisipaliteit wat beleggings en verpligtinge teen die

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4.1.8 Supporting Table SC9: Monthly Budget Statement – Actual and revised targets for cash receipts and cash flows /
Ondersteunende Tabel SC9: Maandelikse Begrotingsverslag - Werklike en hersiene doelwitte vir kontantontvangstes en

This supporting table gives a detailed breakdown of information summarised in Table C7.

Hierdie ondersteunende tabel verskaf 'n volledige uiteensetting van die inligting in Tabel C7.

DC5 Central Karoo - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M06 December

Description	Ref	Budget Year 2017/18												2017/18 Medium Term Revenue & Expenditure Framework			
		July	August	Sept	October	Nov	Dec	January	Feb	March	April	May	June	Budget Year	Budget Year	Budget Year	
		Outcome	Outcome	Outcome	Outcome	Outcome	Budget	Budget	Budget	Budget	Budget	Budget	Budget	2017/18	+1 2018/19	+2 2019/20	
R thousands	1																
Cash Receipts By Source																	
Property rates		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		6	6	8	6	8	8	6	6	6	6	6	(0)	72	-	-	-
Interest earned - external investments		44	24	40	46	40	-	46	46	46	46	46	127	550	-	-	-
Interest earned - outstanding debtors		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits		2	4	2	2	2	1	2	2	2	2	2	1	22	-	-	-
Agency services		2,616	4,397	3,237	3,532	6,350	300	3,532	3,532	3,532	3,532	3,532	4,295	42,388	-	-	-
Transfer receipts - operating		9,416	1,342	2,823	2,242	(1,406)	7,531	2,242	2,242	2,242	2,242	2,242	(6,253)	26,905	-	-	-
Other revenue		36	11	8	212	43	6	212	212	212	212	212	1,166	2,539	-	-	-
Cash Receipts by Source		12,120	5,784	6,118	6,040	5,035	7,845	6,040	6,040	6,040	6,040	6,040	(664)	72,477	-	-	-
Other Cash Flows by Source																	
Transfer receipts - capital		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions & Contributed assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase in consumer deposits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receipt of non-current debtors		210	(5)	(113)	-	(2,224)	-	-	-	-	-	-	-	-	-	-	-
Receipt of non-current receivables		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Change in non-current investments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Receipts by Source		12,331	5,780	6,004	6,040	2,811	7,845	6,040	6,040	6,040	6,040	6,040	(664)	72,477	-	-	-
Cash Payments by Type																	
Employee related costs		2,858	2,933	3,025	3,133	3,131	4,956	3,133	3,133	3,133	3,133	3,133	1,896	37,598	-	-	-
Remuneration of councillors		269	269	292	350	239	400	350	350	350	350	350	632	4,204	-	-	-
Interest paid		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases - Electricity		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases - Water & Sewer		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other materials		7	8	20	18	4	54	18	18	18	18	18	(199)	-	-	-	-
Contracted services		830	20	162	196	142	537	196	196	196	196	196	(2,653)	215	-	-	-
Grants and subsidies paid - other municipalities		-	-	-	-	-	-	-	-	-	-	-	-	2,354	-	-	-
Grants and subsidies paid - other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
General expenses		1,743	1,426	2,306	2,263	3,079	2,155	2,263	2,263	2,263	2,263	2,263	2,870	27,161	-	-	-
Cash Payments by Type		5,707	4,656	5,804	5,961	6,596	8,102	5,961	5,961	5,961	5,961	5,961	2,547	71,532	-	-	-
Other Cash Flows/Payments by Type																	
Capital assets		3	-	19	96	14	22	96	96	96	96	96	519	1,155	-	-	-
Repayment of borrowing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Cash Flows/Payments		-	-	-	-	(1,080)	620	-	-	-	-	-	1,151	691	-	-	-
Total Cash Payments by Type		5,709	4,656	5,823	6,057	5,530	8,744	6,057	6,057	6,057	6,057	6,057	4,218	73,378	-	-	-
NET INCREASE/(DECREASE) IN CASH HELD		6,621	1,123	181	(17)	(2,718)	(899)	(17)	(17)	(17)	(17)	(17)	(4,882)	(901)	-	-	-
Cash/cash equivalents at the month/year beginning:		2,989	9,610	10,733	10,915	10,897	8,179	7,280	7,262	7,245	7,227	7,210	7,192	2,989	2,088	2,088	2,088
Cash/cash equivalents at the month/year end:		9,610	10,733	10,915	10,897	8,179	7,280	7,262	7,245	7,227	7,210	7,192	2,310	2,088	2,088	2,088	2,088

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PART 2 – SUPPORTING DOCUMENTATION / DEEL 2 - ONDERSTEUNENDE DOKUMENTASIE

Section 5 – Debtors' analysis / Gedeelte 5 - Debiteure ouderdomsanalise

5.1 Supporting Table SC3 / Ondersteunende Tabel SC3

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

Description	NT Code	Budget Year 2017/18								Total	Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr				
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	460	330	70	211	6	724	(1)		1,800	940		
Total By Income Source	2000	460	330	70	211	6	724	(1)	-	1,800	940	-	-
2016/17 - totals only													
Debtors Age Analysis By Customer Group													
Organs of State	2200									-	-		
Commercial	2300									-	-		
Households	2400									-	-		
Other	2500	460	330	70	211	6	724	(1)		1,800	940		
Total By Customer Group	2600	460	330	70	211	6	724	(1)	-	1,800	940	-	-

The Municipality don't have any consumer debtors.

Die Munisipaliteit het geen verbruikers debiteure nie.

Reconciliation of consumer debtors reflected on Table C6 to Debtors Age Analysis on Table SC3:

Rekonsiliasie tussen die verbruikersdebiteure soos aangedui op Tabel C6 en die Debiteure Ouderdomsontleding op Tabel SC3:

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Section 6 - Supporting Table SC4 Creditors Age analysis / Ondersteurende Tabel SC4 -

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

Description	NT Code	Budget Year 2017/18									Total	Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year			
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	21	15	51	-	115	-	-	-		202	
Total By Customer Type	1000	21	15	51	-	115	-	-	-		202	-

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Section 8 – Allocation and grant receipts and expenditure / Gedeelte 8 - Toekennings en

8.1 Supporting Table SC6 / Ondersteunende Tabel SC6

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

Description	Ref	2016/17	Budget Year 2017/18							
		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:		23,532	26,857	-	7,531	19,813	13,429	6,033	44.9%	7,531
Local Government Equitable Share		19,416	22,595	-	7,531	16,947	11,298	5,650	50.0%	7,531
Finance Management		1,250	1,250	-	-	1,250	625	-	-	-
EPWP Incentive		1,000	1,095	-	-	274	548	-	-	-
Rural Asset Management Grant		1,866	1,917	-	-	1,342	959	384	40.0%	-
Provincial Government:		3,600	1,040	-	70	870	520	-	-	-
FMG - MSCOA		220	-	-	-	-	-	-	-	-
FMG - MSCOA TRAINING		500	-	-	-	-	-	-	-	-
FMG - Improvement of Service Level Standards		100	-	-	-	-	-	-	-	-
FMG - Improvement of Assurance Function		700	-	-	-	-	-	-	-	-
FMG - Training re Performance Reporting		200	-	-	-	-	-	-	-	-
FMG - Internship Training		100	-	-	-	-	-	-	-	-
FMG - Capacity Building Bursary Fund		120	240	-	-	-	120	-	-	-
FMG - ICT Internship		60	-	-	-	-	-	-	-	-
Drought Relief Support		300	-	-	-	-	-	-	-	-
Fire Brigade Capacity Building		1,300	800	-	70	870	400	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>		-	-	-	-	-	-	-	-	-
Other grant providers:		1,832	-	-	-	1,143	-	1,143	#DIV/0!	-
CHIETA		533	-	-	-	212	-	212	#DIV/0!	-
LG SETA		835	-	-	-	684	-	-	-	-
Doring veld Project		465	-	-	-	247	-	-	-	-
Total Operating Transfers and Grants	5	28,964	27,897	-	7,601	21,826	13,949	7,176	51.4%	7,531
Capital Transfers and Grants										
National Government:		-	-	-	-	-	-	-	-	-
Other capital transfers <i>[insert description]</i>		-	-	-	-	-	-	-	-	-
Provincial Government:		-	-	-	-	-	-	-	-	-
FMG - Capacity Building Bursary Fund		-	-	-	-	-	-	-	-	-
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	28,964	27,897	-	7,601	21,826	13,949	7,176	51.4%	7,531

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Section 8 - Supporting Table SC7 / Ondersteunende Tabel SC7

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

Description	Ref	2016/17	Budget Year 2017/18							
		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:		23,141	26,857	-	2,067	12,705	13,073	(368)	-2.8%	-
Local Government Equitable Share		19,416	22,595	-	1,883	11,297,500.02	11,298	0	0.0%	-
Finance Management		1,248	1,250	-	99	353	521	(168)	-32.2%	-
EPWP Incentive		1,251	1,095	-	85	284	456	(173)	-37.8%	-
Rural Asset Management Grant		1,226	1,917	-	-	771	799	(28)	-3.4%	-
Provincial Government:		1,913	800	-	-	-	333	-	-	-
FMG - MSCOA		50	-	-	-	-	-	-	-	-
FMG - MFIP		500	-	-	-	-	-	-	-	-
FMG - IDP		200	-	-	-	-	-	-	-	-
FMG - MSCOA		220	-	-	-	-	-	-	-	-
FMG - MSCOA TRAINING		206	-	-	-	-	-	-	-	-
FMG - Improvement of Service Level Standards		-	-	-	-	-	-	-	-	-
FMG - Improvement of Assurance Function		350	-	-	-	-	-	-	-	-
FMG - Training re Performance Reporting		75	-	-	-	-	-	-	-	-
FMG - Internship Training		100	-	-	-	-	-	-	-	-
FMG - Capacity Building Bursary Fund		115	-	-	-	-	-	-	-	-
FMG - ICT Internship		15	-	-	-	-	-	-	-	-
Drought Relief Support		82	-	-	-	-	-	-	-	-
Fire Brigade Capacity Building		-	800	-	-	-	333.00	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Other grant providers:		2,739	-	-	148	398	-	398	#DIV/0!	-
Doringveld Project		1,118	-	-	47	156	-	-	-	-
LG Seta		1,307	-	-	-	-	-	-	-	-
CHIETA		315	-	-	101	243	-	243	#DIV/0!	-
Total operating expenditure of Transfers and Grants:		27,793	27,657	-	2,215	13,104	13,407	31	0.2%	-
Capital expenditure of Transfers and Grants										
National Government:		-	-	-	-	-	-	-	-	-
Other capital transfers [insert description]		-	-	-	-	-	-	-	-	-
Provincial Government:		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		27,793	27,657	-	2,215	13,104	13,407	31	0.2%	-

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Section 9 – Expenditure on councillor allowances and staff benefits / Gedeelte 9 - Besteding tov

9.1 Supporting Table SC8 / Ondersteunende Tabel SC8

DC5 Central Karoo - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M06 December

Summary of Employee and Councillor remuneration	Ref	Budget Year 2017/18								
		2016/17 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands		A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		2,999	3,142	–	355	1,575	1,571	4	0%	–
Pension and UIF Contributions		36	128	–	2	8	64	(55)	-87%	–
Medical Aid Contributions		576	935	–	43	235	467	(232)	-50%	–
Motor Vehicle Allowance		–	–	–	–	–	–	–	–	–
Cellphone Allowance		–	–	–	–	–	–	–	–	–
Housing Allowances		–	–	–	–	–	–	–	–	–
Other benefits and allowances		–	–	–	–	–	–	–	–	–
Sub Total - Councillors		3,611	4,204	–	400	1,819	2,102	(283)	-13%	–
% increase	4		16.4%							
Senior Managers of the Municipality	3									
Basic Salaries and Wages		890	3,596	–	329	1,726	1,798	(72)	-4%	–
Pension and UIF Contributions		305	232	–	45	276	116	160	138%	–
Medical Aid Contributions		34	55	–	12	59	28	32	114%	–
Overtime		7	–	–	–	–	–	–	–	–
Performance Bonus		61	304	–	42	42	152	(110)	-72%	–
Motor Vehicle Allowance		496	200	–	91	466	100	367	367%	–
Cellphone Allowance		11	76	–	7	33	38	(5)	-14%	–
Housing Allowances		39	29	–	3	20	15	5	37%	–
Other benefits and allowances		–	885	–	1	7	442	(435)	-98%	–
Payments in lieu of leave		–	–	–	–	–	–	–	–	–
Long service awards		–	39	–	–	–	20	(20)	-100%	–
Post-retirement benefit obligations	2	–	–	–	–	–	–	–	–	–
Sub Total - Senior Managers of Municipality		1,843	5,416	–	531	2,629	2,708	(79)	-3%	–
% increase	4		193.9%							
Other Municipal Staff										
Basic Salaries and Wages		24,039	23,252	–	2,077	11,746	11,626	120	1%	–
Pension and UIF Contributions		3,346	4,012	–	352	1,949	2,006	(58)	-3%	–
Medical Aid Contributions		1,982	579	–	119	739	290	449	155%	–
Overtime		411	274	–	52	447	137	310	226%	–
Performance Bonus		1,954	1,791	–	1,632	1,636	895	741	83%	–
Motor Vehicle Allowance		516	1,502	–	40	255	751	(496)	-66%	–
Cellphone Allowance		–	7	–	–	–	3	(3)	-100%	–
Housing Allowances		211	209	–	18	109	105	4	4%	–
Other benefits and allowances		921	221	–	12	57	110	(53)	-48%	–
Payments in lieu of leave		–	–	–	–	–	–	–	–	–
Long service awards		19	150	–	–	12	75	(64)	-85%	–
Post-retirement benefit obligations	2	225	185	–	–	–	93	(93)	-100%	–
Sub Total - Other Municipal Staff		33,623	32,182	–	4,302	16,949	16,091	858	5%	–
% increase	4		-4.3%							
Total Parent Municipality		39,076	41,802	–	5,233	21,397	20,901	496	2%	–
Unpaid salary, allowances & benefits in arrears:										
Total Municipal Entities		–	–	–	–	–	–	–	–	–
TOTAL SALARY, ALLOWANCES & BENEFITS		39,076	41,802	–	5,233	21,397	20,901	496	2%	–
% increase	4		7.0%							
TOTAL MANAGERS AND STAFF		35,466	37,598	–	4,833	19,578	18,799	779	4%	–

CENTRAL KAROO DISTRICT MUNICIPALITY / SENTRAAL KAROO DISTRIKSMUNISIPALITEIT
MONTHLY/QUARTERLY BUDGET STATEMENT FOR DECEMBER 2017/
MAANDELIKSE/KWARTAALLIKSE BEGROTINGSVERSLAG VIR DESEMBER 2017

Section 10 – Capital programme performance / Gedeelte 10 - Status van Kapitaal Projekte

10.1 Supporting Table SC12 / Ondersteunende Tabel SC12

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

Month	2016/17	Budget Year 2017/18							
	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		96	-	3	3	96	94	97.2%	0%
August		96	-	-	3	192	190	98.6%	0%
September		96	-	1	3	289	286	98.9%	0%
October		96	-	19	22	385	362	94.2%	2%
November		96	-	14	37	481	444	92.4%	3%
December		96	-	22	59	577	519	89.8%	5%
January		96	-	-	-	674	674	100.0%	0%
February		96	-	-	-	770	770	100.0%	0%
March		96	-	-	-	866	866	100.0%	0%
April		96	-	-	-	962	962	100.0%	-
May		96	-	-	-	1,059	1,059	100.0%	-
June		96	-	-	-	1,155	1,155	100.0%	-
Total Capital expenditure	-	1,155	-	59					

CENTRAL KAROO DISTRICT MUNICIPALITY / SENTRAAL KAROO DISTRIKSMUNISIPALITEIT
MONTHLY/QUARTERLY BUDGET STATEMENT FOR DECEMBER 2017/
MAANDELIKSE/KWARTAALLIKSE BEGROTINGSVERSLAG VIR DESEMBER 2017

10.2 Supporting Table SC13a / Ondersteunende Tabel SC13a

DC5 Central Karoo - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M06 December

Description	Ref	2016/17	Budget Year 2017/18							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on new assets by Asset Class/Sub-class										
Other assets		-	1,155	-	22	59	577	519	89.8%	-
Operational Buildings		-	1,155	-	22	59	577	519	89.8%	-
Municipal Offices		-	1,155	-	22	59	577	519	89.8%	-
Total Capital Expenditure on new assets	1	-	1,155	-	22	59	577	519	89.8%	-

CENTRAL KAROO DISTRICT MUNICIPALITY / SENTRAAL KAROO DISTRIKSMUNISIPALITEIT
MONTHLY/QUARTERLY BUDGET STATEMENT FOR DECEMBER 2017/
MAANDELIKSE/KWARTAALLIKSE BEGROTINGSVERSLAG VIR DESEMBER 2017

10.3 Supporting Table SC13c / Ondersteunende Tabel SC13c

DC5 Central Karoo - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M06 December

Description	Ref	2016/17	Budget Year 2017/18							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Repairs and maintenance expenditure by Asset Class/Sub-class										
Other assets		-	8,290	-	579	4,487	4,145	(342)	-8.2%	-
Operational Buildings		-	8,290	-	579	4,487	4,145	(342)	-8.2%	-
Municipal Offices		-	8,290	-	579	4,487	4,145	(342)	-8.2%	-
Total Repairs and Maintenance Expenditure	1	-	8,290	-	579	4,487	4,145	(342)	-8.2%	-

CENTRAL KAROO DISTRICT MUNICIPALITY / SENTRAAL KAROO DISTRIKSMUNISIPALITEIT
MONTHLY/QUARTERLY BUDGET STATEMENT FOR DECEMBER 2017/
MAANDELIKSE/KWARTAALLIKSE BEGROTINGSVERSLAG VIR DESEMBER 2017

Section 11 – Material variances to the SDBIP / Gedeelte 11 - Wesenlike afwykings van die SDBIP

11.1 Overview / Oorsig

No comments

Section 13 – Municipal manager’s quality certification / Gedeelte 13 - Munisipale Bestuurder se

QUALITY CERTIFICATE

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

(mark as appropriate)

The monthly budget statement

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

Mid – year budget and performance assessment

For the month of December 2017 (month/year) has been prepared in accordance with the Municipal Finance Management Act and regulations made under the Act.

Print Name : S JOOSTE

Municipal Manager

Signature

Date: 12 January 2018

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Central Karoo District Municipality

Section 52 Report – Quarter 2 (October – December 2017)

1. PURPOSE OF THE REPORT

The report is tabled to council in terms of section 52(d) as required in terms of the Municipal Finance Management Act 56 of 2003 to communicate the non-financial performance information of the Central Karoo District Municipality.

2. SCOPE OF REPORT

The Report covers the second (2nd) Quarter of the 2017/18 financial year which encompasses non-financial information between October and December 2017.

3. REASONS FOR VARIANCES PER DEPARTMENT

3.1 OFFICE OF THE MUNICIPAL MANAGER

- TL1 – Meeting took place on 11 October 2017
- TL39 – The Policy along with the implementation plan was submitted to Council

3.2 CORPORATE SERVICES DEPARTMENT

None

3.3 TECHNICAL SERVICES DEPARTMENT

None

3.4 FINANCIAL SERVICES DEPARTMENT

None

4. CORRECTIVE MEASURES PER DEPARTMENT

4.1 OFFICE OF THE MUNICIPAL MANAGER

- TL13 – Increased focus will be placed on ensuring spending on capital projects is improved
- TL35 – Awaiting the completion of appointment of dedicated official

4.2 TECHNICAL SERVICES DEPARTMENT

None

4.3 CORPORATE SERVICES DEPARTMENT

- TL53 – The KPI owner will request for this KPI to be removed

4.4 FINANCIAL SERVICES DEPARTMENT

None

5. SUMMARY / CONCLUSION

Across the four (4) Departments, including Office of the Municipal Manager, Corporate Services, Financial Services and Technical Services the Central Karoo District Municipality has 53 Top Layer KPI's.

36 KPI's have not yet been measured, while 5 KPI's have not been meet, with 11 KPI's met and 1 extremely well met.

6. ACTUAL PERFORMANCE – TOP LAYER SDBIP QUARTER 2 (OCTOBER – DECEMBER 2017)

Summary of Results		
KPI Not Yet Measured	<i>KPIs with no targets or actuals in the selected period.</i>	36
KPI Not Met	<i>0% >= Actual/Target < 75%</i>	5
KPI Almost Met	<i>75% >= Actual/Target < 100%</i>	0
KPI Met	<i>Actual/Target = 100%</i>	11
KPI Well Met	<i>100% > Actual/Target < 150%</i>	0
KPI Extremely Well Met	<i>Actual/Target >= 150%</i>	1
Total KPIs		53

6.1 MUNICIPAL MANAGER

Ref	KPI	Unit of Measurement	Source of Evidence	Annual Target	October 2017			November 2017			December 2017			Overall Performance		
					Target	Actual	R	Target	Actual	R	Target	Actual	R	Target	Actual	R
TL1	Hold quarterly Risk, Internal Audit and Legal District Shared Services meetings with local municipalities during the 2017/18 financial year	Number of quarterly meetings held	Attendance register, invitations	4	0	1	B	0	0	N/A	1	0	R	1	1	G
TL2	Review and submit the Spatial Development Framework to Council for approval by 30 June 2018	Policy reviewed and submitted to Council for approval by 30 June 2018	Agenda of the Council meeting	1	0	0	N/A	0	0	N/A	0	0	N/A	0	0	N/A
TL3	Develop an Integrated Waste Management Plan and submit to Council by 30 June 2018	Plan developed and submitted to Council by 30 June 2018	Agenda of the Council meeting	1	0	0	N/A	0	0	N/A	0	0	N/A	0	0	N/A
TL6	Table the draft Annual Report in Council by 31 January 2018	Draft Annual Report tabled in Council by 31 January 2018	Agenda of the Council meeting	1	0	0	N/A	0	0	N/A	0	0	N/A	0	0	N/A
TL13	Spend 90% of the municipal capital budget on capital projects by 30 June 2018 {(Actual amount spent on projects/Total amount budgeted for capital projects) X100}	% of capital budget spent	Report generated from the financial system	90	0%	0%	N/A	0%	0%	N/A	40%	5.08%	R	40%	5.08%	R
TL22	Revise the Risk Based Audit Plan (RBAP) and submit to the Audit Committee for approval by 30 June 2018	RBAP revised and submitted to the Audit Committee for approval by 30 June 2018	Minutes of the Audit Committee meeting	1	0	0	N/A	0	0	N/A	0	0	N/A	0	0	N/A

Ref	KPI	Unit of Measurement	Source of Evidence	Annual Target	October 2017			November 2017			December 2017			Overall Performance		
					Target	Actual	R	Target	Actual	R	Target	Actual	R	Target	Actual	R
TL23	Complete 70% of audits as per the RBAP by 30 June 2018 [(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	70	0%	0%	N/A	0%	0%	N/A	0%	0%	N/A	0%	0%	N/A
TL35	Develop and submit a Youth, Disability and Gender Implementation Plan to Council for approval by 31 December 2017	Implementation Plan developed and submitted to Council for approval by 31 December 2017	Agenda of the Council meeting	1	0	0	N/A	0	0	N/A	1	0	R	1	0	R
TL36	Create full time equivalent (FTE's) through expenditure with the EPWP job creation initiatives by 30 June 2018	Number of full time equivalent (FTE's) created by 30 June 2018	Job sheets of FTE's	15	0	0	N/A	0	0	N/A	0	0	N/A	0	0	N/A
TL37	Review and submit the LED Strategy to Council for approval by 31 May 2018	LED Strategy reviewed and submitted to Council for approval by 31 May 2018	Agenda of the Council meeting	1	0	0	N/A	0	0	N/A	0	0	N/A	0	0	N/A
TL38	Establish a Youth Café in partnership with the Department of Social Development by 30 June 2018	Youth Café established by 30 June 2018	Project completion certificate, handover certificate	1	0	0	N/A	0	0	N/A	0	0	N/A	0	0	N/A
TL39	Develop a Implementation Plan the Vukupile Small Contracted Development Programme in conjunction with the National Department of Public works and submit to Council for consideration by 31 December 2017	Implementation plan developed and submitted to Council for consideration by 31 December 2017	Agenda of the Council meeting	1	0	1	B	0	0	N/A	1	0	R	1	1	G
TL40	Conduct research on the viability of CKEDA and submit report to Council for consideration by 31 December 2017	Report submitted to Council for consideration by 31 December 2017	Agenda of the Council meeting	1	0	0	N/A	0	0	N/A	1	0	R	1	0	R
TL41	Conduct research on the viability of Agri-Parks and submit report to Council for consideration by 31 December 2017	Report submitted to Council for consideration by 31 December 2017	Agenda of the Council meeting	1	0	0	N/A	0	0	N/A	1	0	R	1	0	R
TL48	Develop a Tourism Development Plan and submit to Council for consideration by 30 June 2018	Tourism Development Plan developed and submitted to Council for consideration by 30 June 2018	Agenda of the Council meeting	1	0	0	N/A	0	0	N/A	0	0	N/A	0	0	N/A
TL49	Develop a Tourism Marketing Plan and submit to Council for consideration by 30 June 2018	Tourism Marketing Plan developed and submitted to Council for consideration by 30 June 2018	Agenda of the Council meeting	1	0	0	N/A	0	0	N/A	0	0	N/A	0	0	N/A

6.2 CORPORATE SERVICES

Ref	KPI	Unit of Measurement	Source of Evidence	Annual Target	October 2017			November 2017			December 2017			Overall Performance		
					Target	Actual	R	Target	Actual	R	Target	Actual	R	Target	Actual	R
TL4	Review 10 corporate and HR policies and submit to Council for approval by 30 June 2018	Number of policies reviewed and submitted to Council for approval by 30 June 2018	Agenda of the Council meeting	10	0	0	N/A	0	0	N/A	0	0	N/A	0	0	N/A
TL5	Review and submit the delegation register to Council for approval by 30 June 2018	Delegation registered reviewed and submitted to Council for approval by 30 June 2018	Agenda of the Council meeting	1	0	0	N/A	0	0	N/A	0	0	N/A	0	0	N/A
TL15	Review the organisational structure and submit to Council for approval by 31 March 2018	Organisational structure reviewed and submitted to Council for approval by 31 March 2018	Agenda of the Council meeting	1	0	0	N/A	0	0	N/A	0	0	N/A	0	0	N/A
TL17	Spend 1% of the municipality's personnel budget on implementing its Workplace Skills Plan by 30 June 2018 [(Total Actual Training Expenditure/ Total personnel Budget) x100]	% of the personnel budget spent on training	Report generated from the financial system	1	0%	0%	N/A	0%	0%	N/A	0%	0%	N/A	0%	0%	N/A
TL18	Limit the vacancy rate to 10% of budgeted post as at 30 June 2018	% vacancy rate as at 30 June 2018	Annual Financial Statements and calculation sheet	10	0%	0%	N/A	0%	0%	N/A	0%	0%	N/A	0%	0%	N/A
TL19	Review the Workplace Skills Plan and submit to LGSETA by 30 April 2018	Workplace skills plan reviewed and submitted to LGSETA by 30 April 2018	Proof of submission	1	0	0	N/A	0	0	N/A	0	0	N/A	0	0	N/A
TL20	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 2018	Number of people employed as per approved Equity Plan as at 30 June 2018	Excel spread sheet - File Name: Personnel	1	0	0	N/A	0	0	N/A	0	0	N/A	0	0	N/A
TL24	Hold bi-annual District Disaster Management Advisory Forum meetings during 2017/18	Number of meetings	Attendance register, invitations	2	0	1	B	0	0	N/A	1	0	R	1	1	G
TL25	Review and submit the Disaster Management Framework to Council for approval by 31 May 2018	Disaster Management Framework reviewed and submitted to Council for approval by 31 May 2018	Agenda of the Council meeting	1	0	0	N/A	0	0	N/A	0	0	N/A	0	0	N/A
TL26	Conduct 10 industrial premises inspections by 30 June 2018	Number of inspections conducted by 30 June 2018	Safety certificates issued	10	0	1	B	0	0	N/A	2	2	G	2	3	B

Ref	KPI	Unit of Measurement	Source of Evidence	Annual Target	October 2017			November 2017			December 2017			Overall Performance		
					Target	Actual	R	Target	Actual	R	Target	Actual	R	Target	Actual	R
TL27	Compile and submit bi-annual Water Quality Evaluation Reports to Water Service Authorities within the district during 2017/18 financial year	Number of Water Quality Evaluation Reports submitted to Water Service Authorities in the district	Reports & proof of dispatch via email to local municipalities	6	0	0	N/A	0	0	N/A	3	3	G	3	3	G
TL28	Compile and submit bi-annual Informal Settlement Evaluation Reports to local municipalities in the District during 2017/18 financial year	Number of Informal Settlement Evaluation Reports submitted to local municipalities in the district	Reports & proof of dispatch via email to local municipalities	8	0	0	N/A	0	0	N/A	4	4	G	4	4	G
TL29	Compile and submit Vector Control Programme for food premises to Council for approval by 31 December 2017	Vector Control Programme compiled and submitted to Council for approval by 31 December 2017	Agenda of the Council meeting	1	0	0	N/A	0	0	N/A	1	1	G	1	1	G
TL30	Compile and distribute the Municipal Health Newsletter to local municipalities in the District by 31 January 2018	Newsletters submitted to local municipalities by 31 January 2018	Reports & proof of dispatch via email to local municipalities	1	0	0	N/A	0	0	N/A	0	0	N/A	0	0	N/A
TL31	Compile and publish articles in the local newspaper "The Courier" on a quarterly basis during 2017/18 financial year	Number of articles published in "The Courier" on a quarterly basis	Copies of the articles published	4	0	1	B	0	0	N/A	1	0	R	1	1	G
TL32	Compile and submit the Municipal Health Management Plan to Council for acknowledgement by 31 December 2017	Municipal Health Management Plans submitted to Council for acknowledgement by 31 December 2017	Agenda of the Council meeting	1	0	0	N/A	0	0	N/A	1	1	G	1	1	G
TL33	Compile and submit a Municipal Health By-law to Council for approval by 30 June 2018	Municipal Health By-law compiled and submitted to Council for approval by 30 June 2018	Agenda of the Council meeting	1	0	0	N/A	0	0	N/A	0	0	N/A	0	0	N/A
TL34	Submit an Environmental Health project proposal to relevant provincial department and / or other role-players by 31 December 2017	Project proposals submitted by 31 December 2017	Proof of submission of proposals	1	0	0	N/A	0	0	N/A	1	1	G	1	1	G
TL46	Compile and submit the Climate Change Management Plan to Council for approval by 31 March 2018	Climate Change Management Plan compiled and submitted to Council for approval by 31 March 2018	Agenda of the Council meeting	1	0	0	N/A	0	0	N/A	0	0	N/A	0	0	N/A

Ref	KPI	Unit of Measurement	Source of Evidence	Annual Target	October 2017			November 2017			December 2017			Overall Performance		
					Target	Actual	R	Target	Actual	R	Target	Actual	R	Target	Actual	R
TL47	Compile and submit the Air Quality By-Law to Council for approval by 30 June 2018	Air Quality By-law compiled and submitted to Council for approval by 30 June 2018	Agenda of the Council meeting	1	0	0	N/A	0	0	N/A	0	0	N/A	0	0	N/A
T50	Compile and submit bi-annual Landfill Evaluation Reports to local municipalities in the District by 30 June 2018	Landfill Evaluation Reports compiled and submitted to local municipalities in the district by 30 June 2018	Proof of submission of reports	6	0	0	N/A	0	0	N/A	3	3	G	3	3	G
TL51	Implement phase 1 of the upgrade of records and archives section by 30 June 2018	Phase 1 completed by 30 June 2018	Completion certificate	1	0	0	N/A	0	0	N/A	0	0	N/A	0	0	N/A
TL53	Establish a District Strategic and Corporate Services Forum by 31 December 2017	Forum established by 31 December 2017	MOU with local municipalities	1	0	0	N/A	0	0	N/A	1	0	R	1	0	R

6.3 FINANCIAL SERVICES

Ref	KPI	Unit of Measurement	Source of Evidence	Annual Target	October 2017			November 2017			December 2017			Overall Performance		
					Target	Actual	R	Target	Actual	R	Target	Actual	R	Target	Actual	R
TL8	Review and submit the MFMA delegation register to Council for approval by 31 May 2018	MFMA delegation registered reviewed and submitted to Council for approval by 31 May 2018	Agenda of the Council meeting	1	0	0	N/A	0	0	N/A	0	0	N/A	0	0	N/A
TL9	Compile a long term Financial Plan / Strategy and submit to Council for approval by 31 May 2018	Long term Financial Plan / Strategy developed and submitted to Council for approval by 31 May 2018	Agenda of the Council meeting	1	0	0	N/A	0	0	N/A	0	0	N/A	0	0	N/A
TL10	Compile and submit the financial statements to the Auditor-General by 31 August 2017	Financial statements compiled and submitted to the Auditor-General by 31 August 2017	Acknowledgement of receipt	1	0	0	N/A	0	0	N/A	0	0	N/A	0	0	N/A
TL11	Financial viability measured in terms of the municipality's ability to meet its service debt obligations as at 30 June 2018 (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	32	0%	0%	N/A	0%	0%	N/A	0%	0%	N/A	0%	0%	N/A
TL12	Financial viability measured in terms of the available cash to cover fixed operating expenditure as at 30 June 2018 ((Cash and Cash Equivalents - Unspent Conditional Grants - Overdraft) + Short Term Investment) / Monthly Fixed Operational Expenditure excluding (Depreciation, Amortisation, and Provision for Bad Debts, Impairment and Loss on Disposal of Assets))	Number of months it takes to cover fix operating expenditure with available cash	Annual Financial Statements and calculation sheet	1	0	0	N/A	0	0	N/A	0	0	N/A	0	0	N/A
TL14	Develop a Revenue Enhancement Strategy and submit to Council for consideration by 30 June 2018	Strategy developed and submitted to Council for consideration by 30 June 2018	Agenda of the Council meeting	1	0	0	N/A	0	0	N/A	0	0	N/A	0	0	N/A
TL16	Establish a centralised Supply Chain Management Unit by 31 August 2017	Centralised Supply Chain Management Unit established by 31 August 2017	SOP, Memorandum submitted to Mayoral Committee	1	0	0	N/A	0	0	N/A	0	0	N/A	0	0	N/A
TL21	Review and submit the IDP Budget Process Plan to Council for approval by 31 August 2017	IDP Budget Process plan submitted to Council for approval by 31 August 2017	Agenda of the Council meeting	1	0	0	N/A	0	0	N/A	0	0	N/A	0	0	N/A

Ref	KPI	Unit of Measurement	Source of Evidence	Annual Target	October 2017			November 2017			December 2017			Overall Performance		
					Target	Actual	R	Target	Actual	R	Target	Actual	R	Target	Actual	R
TL52	Establish a District CFO Forum by 31 December 2017	Forum established by 31 December 2017	MOU with local municipalities	1	0	0	N/A	0	1	B	1	0	R	1	1	G

6.3 TECHNICAL SERVICES

Ref	KPI	Unit of Measurement	Source of Evidence	Annual Target	October 2017			November 2017			December 2017			Overall Performance		
					Target	Actual	R	Target	Actual	R	Target	Actual	R	Target	Actual	R
TL7	Review 10 budget related policies and submit to Council for approval by 31 March 2018	Number of policies reviewed and submitted to Council for approval by 31 March 2018	Agenda of the Council meeting	10	0	0	N/A	0	0	N/A	0	0	N/A	0	0	N/A
TL42	Create temporary job opportunities in terms of identified road projects by 31 March 2017 (Calculations of the number of jobs created will be over the 12 months coincided the financial year of the Provincial Department of Transport)	Number of temporary jobs created	Statistics submitted and temporary worker employment contracts	15	0	0	N/A	0	0	N/A	0	0	N/A	0	0	N/A
TL43	Spend 95% of Roads special projects conditional allocation by 31 March 2018 [(Actual expenditure divided by approved allocation received) x100] (Spending calculated over the financial year of the Department of Transport of the WC Province)	% of Roads special projects budget spent	Summary of Road Maintenance Expenses from ABAKUS (Claimed)	95	0%	0%	N/A	0%	0%	N/A	0%	0%	N/A	0%	0%	N/A
TL44	Spend 95% of Roads operational conditional allocation by 31 March 2018 [(Actual expenditure divided by approved allocation received) x100] (Spending calculated over 12 months which coincide with the Financial year of the Provincial Department of Transport)	% of Roads special projects budget spent	Summary of Road Capital Expenses from ABAKUS (Claimed)	95	0%	0%	N/A	0%	0%	N/A	0%	0%	N/A	0%	0%	N/A
TL45	Regravel 35 kilometre road by 31 March 2018	Number of kilometres gravelled	Confirmation from the WC Department of Transport and Public Works (Completion certificate per project)	35	0	0	N/A	0	0	N/A	0	0	N/A	0	0	N/A