

CENTRAL KAROO DISTRICT MUNICIPALITY



In-Year Report

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

Monthly Budget Statement January 2018



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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 Central Karoo District Municipality.

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

Capital expenditure - Spending on assets such as land, buildings, furniture, computer equipment and machinery. Any capital expenditure must be reflected as a non-current asset on the Municipality's balance sheet.

Cash flow statement – A statement including only actual receipts and expenditure by the Municipality. Cash payments and receipts do not always coincide with budgeted timings. For example, when an invoice is received by the Municipality it is shown as expenditure in the month it is received, even though it may not be paid in the same period.

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.

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.

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 operations of the Municipality such as salaries and wages and general expenses.

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 Central Karoo District 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 of a municipality is divided for the appropriation of money for the different departments of the municipality. In Central Karoo District Municipality this means at directorate level. The votes for Central Karoo District therefore are:

- Executive and Council;
- Budget and Treasury;
- Corporate Services; and
- Technical services

PART 1 – IN-YEAR REPORT

Section 1 –Mayor’s Report

1.1 In-Year Report - Monthly Budget Statement

1.1.1 Implementation of budget in terms of SDBIP

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

1.1.2 Other information

Additional clarity on the content of this report or answers to any questions is available from the Chief Financial Officer.

Section 2 - Resolutions

Recommended resolution to Council with regard to January 2018 in-year report is:

RESOLVED

(a) That the Council take note of contents in the in-year monthly report for January 2018 as set out in the schedules contained in Section 4:

- a. Table C1 – Monthly Budget Statement Summary;
- b. Table C2 – Monthly Budget Statement – Financial Performance (Standard classification);
- c. Table C3 – Monthly Budget Statement – Financial Performance Standard classification (Revenue and expenditure by Municipal Vote)
- d. Table C4 – Monthly Budget Statement – Financial Performance (Revenue by Source and Expenditure by Type)
- e. Table C5 – Monthly Budget Statement – Capital Expenditure;
- f. Table C6 – Monthly Budget statement – Financial Position; and
- g. Table C7 – Monthly Budget statement – Cash Flows.

(b) Any other resolutions required by the Council.

Section 3 – Executive Summary

3.1 Introduction

All the schedules reflect the following information:

- 2016/17 figures
- Original budget
- Monthly actual figures
- Year to date actual figures
- Year to date budget figures

An adjustment budget will be tabled in February 2018 and the future schedules will thus be reflecting adjustment budget figures.

3.2 Financial Performance; Position and Cash flow

Section 4 of this report includes the tables with the detail figures.

3.2.1 Financial Performance

The detail of this section can be found in Section 4 of this report Table C2 (Summary per GFS); Table C3 (Summary per Municipal Vote) and Table C4 (Summary by Revenue Source and Expenditure Type). The latter is used to provide the executive summary.

3.2.1.1

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

	Capital Expenditure	Operating Expenditure	Operating Revenue
Original Budget	1,154,754.00	71,782,369.00	72,476,776.00
Actual YTD	59,475.52	40,972,003.06	45,179,451.63
Percentage Spend YTD	5%	57%	62%

3.2.1.2 Revenue by Source

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

The total revenue excluding capital transfers and contributions for the month of January 2018 is R 4.866 million. Refer to table C4 for more detail.

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

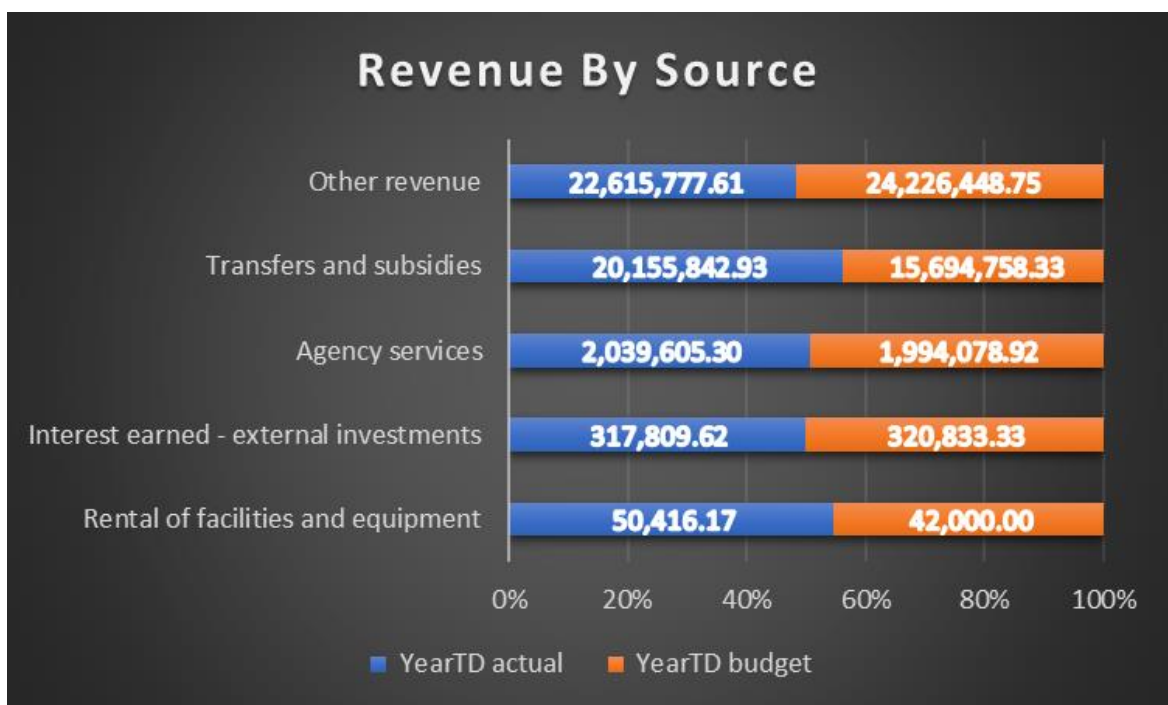


Figure 1 – Revenue by source

Other Revenue

The amount raised as reflected for the actual year to date represents 54% of the budget amount which is reasonable, given that we are in just a little over mid-year period. The actual amount received (Year-to-date) amounts to R 22.616 million, which is 93% of the Year-to-date budgeted amount of R24.266 million.

Rental of facilities and equipment

The total budget amount for Rental of facilities and equipment is R 72 000 whilst the year to date budget R 42 000 and the year to date actual revenue is R50 416. The rental of facilities actual spending for the year

to date amounts to 70% of the total budget amount of the financial year.

Interest earned – external investments

The budget amount for Interest earned R 550 000 whilst the year to date budget based on history is R 320 833 whilst the year to date actual revenue is R 317 809.

3.2.1.2 Operating Expenditure by Type

The figures in this section should represent the accrued amounts; in other words when the goods have been ordered; received or the invoice has been completed (reconciled with goods received and prices quoted) it should be captured as an expense. Shadow figures are reflected on the financial system once an order is issued. This action serves as a budgetary control mechanism and no actual financial entries are passed. These figures cannot be used for reporting purposes. The amounts included as expenditure are currently only those for which a payment run has been completed.

The total expenditure amounts to R 71.782 million while the monthly actual amounts to R 4.631 million. The year to date budget is R 41.873 million which represents an under spending of 2 % for the year to date, which can be accepted as reasonable.

The sources of expenditure that have material variances in rand value are:

Contracted Services

The budget for contracted is R 2.354 million of which R 2.152 million has been spent to date. This material variance of 57% can be attributed to the audit of the 2016/2017 financial year and compilation of Annual Financial Statements.

3.2.1.3 Operating Expenditure by Municipal Vote

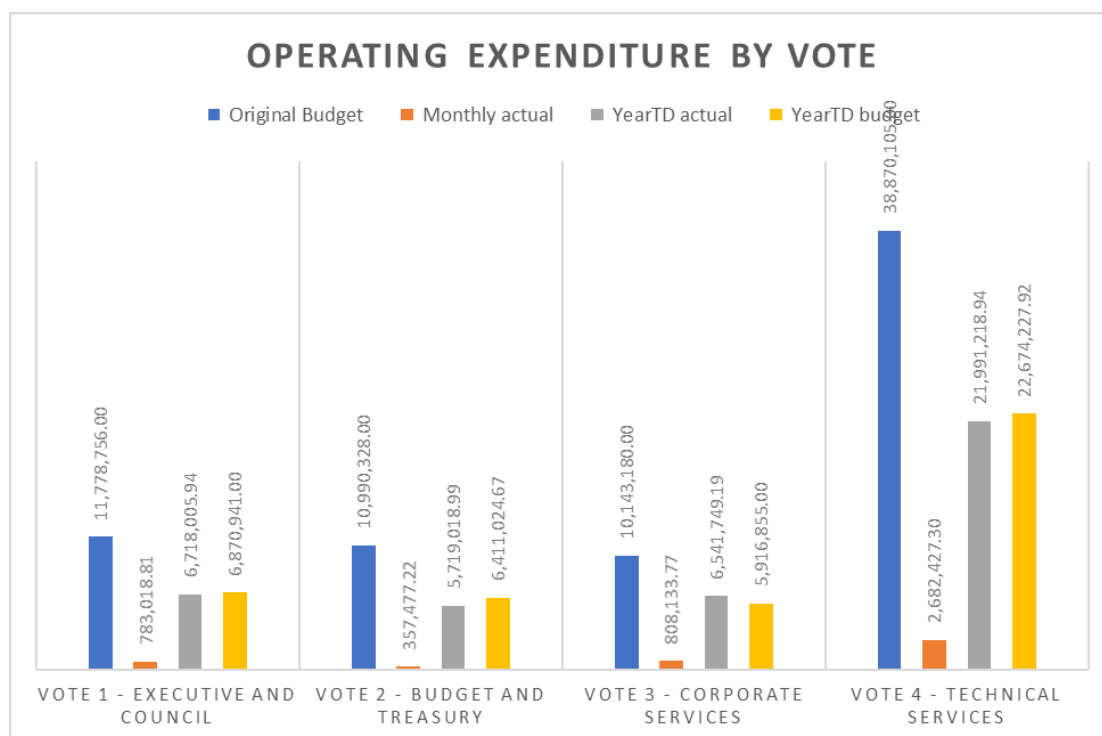


Figure 7 – Breakdown Operating Expenditure by Municipal Vote

Expenditure by Vote	Original Budget	YearTD actual	Percentage Spend of Total Budget
Vote 1 - EXECUTIVE AND COUNCIL	11,778,756.00	6,718,005.94	57%
Vote 2 - BUDGET AND TREASURY	10,990,328.00	5,719,018.99	52%
Vote 3 - CORPORATE SERVICES	10,143,180.00	6,541,749.19	64%
Vote 4 - TECHNICAL SERVICES	38,870,105.00	21,991,218.94	57%
	71,782,369.00	40,969,993.06	57%

The budget for Technical Service is R 38.870 million of which R 21.991 million has been expended and represents 57% of the budget amount.

The budget for Corporate Services is R 10.143 million of which R 6.542 million has been expended and represents 64% of the budget amount.

The budget for Budget and Treasury is R 10.990 million of which R 5.719 million has been expended and represents 52% of the budget amount.

The budget for Executive and council is R 11.779 million of which R 6.718 million has been expended and represents 57% of the budget amount.

3.2.1.4 Capital Expenditure

The capital spending for the month of January 2018 amounts to R 767.54. The budget amount for Capital Expenditure is R 1.155 million of which R 59 476 has been expended and represents 5 % of the budgeted amount.

3.2.2 Cash Flow

The detail of this section can be found in Section 4 of this report Table C7 (Financial Position). The balance at the end of the period for the cash flow statement is amounts to R 8.002 million.

Section 4 – In-year budget statement table

4.1 Monthly budget statements

4.1.1 Table C1: Monthly Budget Statement Summary

This table provide a summary of the most important information by pulling its information from the other tables to follow.

DC5 Central Karoo - Table C1 Monthly Budget Statement Summary - M07 January 2018

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	-	80	318	321	(3)	-1%	-
Transfers and subsidies	27,793	26,905	-	450	20,156	15,695	4,461	28%	-
Other own revenue	37,382	45,021	-	4,357	24,706	26,263	(1,557)	-6%	-
Total Revenue (excluding capital transfers and contributions)	65,656	72,477	-	4,887	45,179	42,278	2,901	7%	-
Employee costs	35,466	37,598	-	2,748	22,549	21,932	617	3%	-
Remuneration of Councillors	3,611	4,204	-	352	2,171	2,452	(281)	-11%	-
Depreciation & asset impairment	326	251	-	-	161	146	15	10%	-
Finance charges	11	-	-	-	-	-	-	-	-
Materials and bulk purchases	1,214	215	-	2	97	126	(28)	-23%	-
Transfers and subsidies	-	-	-	-	-	-	-	-	-
Other expenditure	24,135	29,514	-	1,528	15,993	17,217	(1,224)	-7%	-
Total Expenditure	64,763	71,782	-	4,631	40,972	41,873	(901)	-2%	-
Surplus/(Deficit)	893	694	-	256	4,207	405	3,802	939%	-
Transfers and subsidies - capital (monetary alloc	883	800	-	-	870	467	403	86%	-
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	1,776	1,494	-	256	5,077	872	4,206	482%	-
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	1,776	1,494	-	256	5,077	872	4,206	482%	-
Capital expenditure & funds sources									
Capital expenditure	-	1,155	-	1	59	577	(518)	-90%	-
Capital transfers recognised	-	902	-	-	1	526	(525)	-100%	-
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	-	253	-	1	58	148	(89)	-61%	-
Total sources of capital funds	-	1,155	-	1	59	674	(614)	-91%	-
Financial position									
Total current assets	6,233	11,899	-	-	11,590	-	-	-	11,899
Total non current assets	17,822	16,533	-	-	17,634	-	-	-	16,533
Total current liabilities	12,562	7,012	-	-	12,714	-	-	-	7,012
Total non current liabilities	17,553	23,711	-	-	17,553	-	-	-	23,711
Community wealth/Equity	(6,060)	(2,292)	-	-	(1,042)	-	-	-	(2,292)
Cash flows									
Net cash from (used) operating	(1,486)	1,749	-	256	5,301	-	(5,301)	#DIV/0!	-
Net cash from (used) investing	(1,513)	(1,846)	-	(1)	(287)	-	287	#DIV/0!	-
Net cash from (used) financing	(101)	-	-	-	-	-	-	-	-
Cash/cash equivalents at the month/year end	2,989	8,286	-	-	8,002	8,383	380	5%	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	(58)	526	268	69	210	720	(1)	-	1,735
Creditors Age Analysis									
Total Creditors	2,300	4	2	50	118	-	-	-	2,473

4.1.2 Table C2: Monthly Budget Statement - Financial Performance (standard classification)

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

DC5 Central Karoo - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M07 January 2018

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									
Revenue - Functional										
<i>Governance and administration</i>		35,274	33,471	-	1,417	23,275	19,525	3,750	19%	-
Executive and council		10,664	24,752	-	745	11,715	14,439	(2,724)	-19%	-
Finance and administration		24,045	8,719	-	672	11,561	5,086	6,474	127%	-
Internal audit		565	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		995	835	-	4	891	487	404	83%	-
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		965	800	-	-	870	467	403	86%	-
Housing		-	-	-	-	-	-	-	-	-
Health		31	35	-	4	21	21	0	2%	-
<i>Economic and environmental services</i>		30,269	38,970	-	3,465	21,881	22,733	(851)	-4%	-
Planning and development		200	-	-	-	-	-	-	-	-
Road transport		30,069	38,970	-	3,465	21,881	22,733	(851)	-4%	-
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	66,538	73,277	-	4,887	46,047	42,745	3,303	8%	-
Expenditure - Functional										
<i>Governance and administration</i>		26,542	26,145	-	1,569	15,805	15,251	553	4%	-
Executive and council		7,849	9,374	-	705	5,894	5,468	425	8%	-
Finance and administration		18,303	16,716	-	845	9,680	9,751	(71)	-1%	-
Internal audit		390	55	-	19	230	32	199	625%	-
<i>Community and public safety</i>		3,514	4,400	-	320	2,563	2,566	(3)	0%	-
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		1,065	950	-	65	678	554	124	22%	-
Housing		-	-	-	-	-	-	-	-	-
Health		2,449	3,450	-	255	1,886	2,012	(127)	-6%	-
<i>Economic and environmental services</i>		33,711	41,220	-	2,742	22,585	24,045	(1,460)	-6%	-
Planning and development		814	2,350	-	60	594	1,371	(777)	-57%	-
Road transport		32,897	38,870	-	2,682	21,991	22,674	(683)	-3%	-
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
<i>Other</i>		993	18	-	-	17	10	7	68%	-
Total Expenditure - Functional	3	64,762	71,782	-	4,631	40,970	41,873	(903)	-2%	-
Surplus/ (Deficit) for the year		1,776	1,494	-	256	5,077	872	4,206	482%	-

4.1.3 Table C3: Monthly Budget Statement - Financial

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

DC5 Central Karoo - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M07 January 2018

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	-	745	11,715	14,964	(3,249)	-21.7%	-
Vote 2 - BUDGET AND TREASURY		14,487	2,223	-	372	8,267	1,297	6,970	537.5%	-
Vote 3 - CORPORATE SERVICES		10,244	6,432	-	304	4,185	3,752	433	11.5%	-
Vote 4 - TECHNICAL SERVICES		30,069	38,970	-	3,465	21,881	22,733	(851)	-3.7%	-
Total Revenue by Vote	2	66,538	73,277	-	4,887	46,047	42,745	3,303	7.7%	-
Expenditure by Vote	1									
Vote 1 - EXECUTIVE AND COUNCIL		9,053	11,779	-	783	6,718	6,871	(153)	-2.2%	-
Vote 2 - BUDGET AND TREASURY		8,856	10,990	-	357	5,719	6,411	(692)	-10.8%	-
Vote 3 - CORPORATE SERVICES		13,955	10,143	-	808	6,542	5,917	625	10.6%	-
Vote 4 - TECHNICAL SERVICES		32,897	38,870	-	2,682	21,991	22,674	(683)	-3.0%	-
Total Expenditure by Vote	2	64,762	71,782	-	4,631	40,970	41,873	(903)	-2.2%	-
Surplus/ (Deficit) for the year	2	1,776	1,494	-	256	5,077	872	4,206	482.5%	-

4.1.3 Table C3C: Monthly Budget Statement - Financial

DC5 Central Karoo - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - A - M07 January 2018

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
Revenue by Vote	1									
Vote 1 - EXECUTIVE AND COUNCIL		11,737	25,652	-	745	11,715	14,964	(3,249)	-22%	-
1.1 - MUNICIPAL MANAGER		5,189	2,157		745	2,299	1,258	1,040	83%	
1.2 - COUNCIL GENERAL EXPENSES		5,475	22,595		-	9,416	13,180	(3,764)	-29%	
1.3 - INTERNAL AUDIT		874	900		-	-	525	(525)	-100%	
1.4 - IDP		-	-		-	-	-	-		
1.5 - EDA		-	-		-	-	-	-		
1.6 - LED		-	-		-	-	-	-		
1.7 - STRATEGIC PLANNING		200	-		-	-	-	-		
Vote 2 - BUDGET AND TREASURY		14,487	2,223	-	372	8,267	1,297	6,970	537%	-
2.1 - FINANCIAL SERVICES		14,472	2,223		372	8,267	1,297	6,970	537%	
2.2 - DISTRICT COUNCIL LEVIES		-	-		-	-	-	-		
2.3 - FINANCE MANAGEMENT GRANT		15	-		-	-	-	-		
Vote 3 - CORPORATE SERVICES		10,244	6,432	-	304	4,185	3,752	433	12%	-
3.1 - CORPORATE SERVICES		9,249	5,596		300	3,294	3,265	29	1%	
3.2 - TOURISM		-	-		-	-	-	-		
3.3 - PMU		-	-		-	-	-	-		
3.4 - ENVIRONMENTAL HEALTH		31	35		4	21	21	0	2%	
3.5 - CIVIL DEFENCE		965	800		-	870	467	403	86%	
3.6 - GRANTS AND SUBSIDIES		-	-		-	-	-	-		
3.7 - WORK FOR WATER		-	-		-	-	-	-		
3.8 - NUTRITION SCHEME		-	-		-	-	-	-		
3.9 - GLOBAL FUND		-	-		-	-	-	-		
3.10 - PRIMARY HEALTH CARE		-	-		-	-	-	-		
Vote 4 - TECHNICAL SERVICES		30,069	38,970	-	3,465	21,881	22,733	(851)	-4%	-
4.1 - ROADS		30,069	38,970		3,465	21,881	22,733	(851)	-4%	
4.2 - TRANSPORT FUND		-	-		-	-	-	-		
Total Revenue by Vote	2	66,538	73,277	-	4,887	46,047	42,745	3,303	8%	-
Expenditure by Vote	1									
Vote 1 - EXECUTIVE AND COUNCIL		9,053	11,779	-	783	6,718	6,871	(153)	-2%	-
1.1 - MUNICIPAL MANAGER		2,903	4,796		253	3,085	2,797	287	10%	
1.2 - COUNCIL GENERAL EXPENSES		4,945	4,579		452	2,809	2,671	138	5%	
1.3 - INTERNAL AUDIT		390	55		19	230	32	199	625%	
1.4 - IDP		-	-		-	-	-	-		
1.5 - EDA		-	150		-	91	88	4	4%	
1.6 - LED		-	-		-	-	-	-		
1.7 - STRATEGIC PLANNING		814	2,200		60	503	1,283	(781)	-61%	
Vote 2 - BUDGET AND TREASURY		8,856	10,990	-	357	5,719	6,411	(692)	-11%	-
2.1 - FINANCIAL SERVICES		8,254	9,945		247	5,255	5,801	(546)	-9%	
2.2 - DISTRICT COUNCIL LEVIES		-	-		-	-	-	-		
2.3 - FINANCE MANAGEMENT GRANT		602	1,045		111	464	610	(146)	-24%	
Vote 3 - CORPORATE SERVICES		13,955	10,143	-	808	6,542	5,917	625	11%	-
3.1 - CORPORATE SERVICES		9,448	5,726		488	3,961	3,340	621	19%	
3.2 - TOURISM		993	18		-	17	10	7	68%	
3.3 - PMU		-	-		-	-	-	-		
3.4 - ENVIRONMENTAL HEALTH		2,449	3,450		255	1,886	2,012	(127)	-6%	
3.5 - CIVIL DEFENCE		1,065	950		65	678	554	124	22%	
3.6 - GRANTS AND SUBSIDIES		-	-		-	-	-	-		
3.7 - WORK FOR WATER		-	-		-	-	-	-		
3.8 - NUTRITION SCHEME		-	-		-	-	-	-		
3.9 - GLOBAL FUND		-	-		-	-	-	-		
3.10 - PRIMARY HEALTH CARE		-	-		-	-	-	-		
Vote 4 - TECHNICAL SERVICES		32,897	38,870	-	2,682	21,991	22,674	(683)	-3%	-
4.1 - ROADS		32,897	38,870		2,682	21,991	22,674	(683)	-3%	
4.2 - TRANSPORT FUND		-	-		-	-	-	-		
Total Expenditure by Vote	2	64,762	71,782	-	4,631	40,970	41,873	(903)	(0)	-
Surplus/ (Deficit) for the year	2	1,776	1,494	-	256	5,077	872	4,206	0	-

4.1.5 Table C4: Monthly Budget Statement - Financial Performance (revenue and expenditure)

This table reflects the operating budget and actual figures of the financial performance. The revenue is specifically set out by source due to the fact that Council approves the revenue budget by source and the expenditure budget by vote.

DC5 Central Karoo - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M07 January 2018

Description	Ref	2016/17	Budget Year 2017/18							Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
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	50	42	8	20%	-
Interest earned - external investments		482	550	-	80	318	321	(3)	-1%	-
Interest earned - outstanding debtors		-	-	-	-	-	-	-	-	-
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	-	-	-	-	-	-	-	-
Licences and permits		-	-	-	-	-	-	-	-	-
Agency services		3,328	3,418	-	300	2,040	1,994	46	2%	-
Transfers and subsidies		27,793	26,905	-	450	20,156	15,695	4,461	28%	-
Other revenue		33,983	41,531	-	4,049	22,616	24,226	(1,611)	-7%	-
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		65,656	72,477	-	4,887	45,179	42,278	2,901	7%	-
Expenditure By Type										
Employee related costs		35,466	37,598	-	2,748	22,549	21,932	617	3%	-
Remuneration of councillors		3,611	4,204	-	352	2,171	2,452	(281)	-11%	-
Debt impairment		457	-	-	-	-	-	-	-	-
Depreciation & asset impairment		326	251	-	-	161	146	15	10%	-
Finance charges		11	-	-	-	-	-	-	-	-
Bulk purchases		-	-	-	-	-	-	-	-	-
Other materials		1,214	215	-	2	97	126	(28)	-23%	-
Contracted services		1,449	2,354	-	33	2,152	1,373	778	57%	-
Transfers and subsidies		-	-	-	-	-	-	-	-	-
Other expenditure		22,182	27,161	-	1,495	13,842	15,844	(2,002)	-13%	-
Loss on disposal of PPE		47	-	-	-	-	-	-	-	-
Total Expenditure		64,763	71,782	-	4,631	40,972	41,873	(901)	-2%	-
Surplus/(Deficit)										
Transfers and subsidies - capital (monetary allocations)		893	694	-	256	4,207	405	3,802	0	-
(National / Provincial and District)		883	800	-	-	870	467	403	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	-	256	5,077	872			-
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		1,776	1,494	-	256	5,077	872			-
Attributable to minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		1,776	1,494	-	256	5,077	872			-
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		1,776	1,494	-	256	5,077	872			-

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

DC5 Central Karoo - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M07 January 2018

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	-	1	58	227	(168)	-74%	-
Vote 3 - CORPORATE SERVICES		-	702	-	-	1	351	(350)	-100%	-
Vote 4 - TECHNICAL SERVICES		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	-	1,155	-	1	59	577	(518)	-90%	-
Total Capital Expenditure		-	1,155	-	1	59	577	(518)	-90%	-
Capital Expenditure - Functional Classification										
Governance and administration		-	1,155	-	1	59	674	(614)	-91%	-
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		-	1,155	-	1	59	674	(614)	-91%	-
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	-	1	59	674	(614)	-91%	-
Funded by:										
National Government		-	200	-	-	-	117	(117)	-100%	-
Provincial Government		-	702	-	-	1	409	(408)	-100%	-
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		-	902	-	-	1	526	(525)	-100%	-
Public contributions & donations	5	-	-	-	-	-	-	-	-	-
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		-	253	-	1	58	148	(89)	-61%	-
Total Capital Funding		-	1,155	-	1	59	674	(614)	-91%	-

4.1.7 Table C6: Monthly Budget Statement – Financial Position

DC5 Central Karoo - Table C6 Monthly Budget Statement - Financial Position - M07 January 2018

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		8,002	4,286
Call investment deposits		–	4,000		–	4,000
Consumer debtors		–	472		–	472
Other debtors		2,430	1,186		2,657	1,186
Current portion of long-term receivables		–	896		–	896
Inventory		815	1,060		931	1,060
Total current assets		6,233	11,899	–	11,590	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	–	29,224	28,432
LIABILITIES						
Current liabilities						
Bank overdraft		–	–		–	–
Borrowing		39	42		39	42
Consumer deposits		–	–		–	–
Trade and other payables		8,300	6,970		8,452	6,970
Provisions		4,223	–		4,223	–
Total current liabilities		12,562	7,012	–	12,714	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	–	30,267	30,723
NET ASSETS	2	(6,060)	(2,292)	–	(1,042)	(2,292)
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		(6,060)	(2,292)		(1,042)	(2,292)
Reserves		–	–		–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	(6,060)	(2,292)	–	(1,042)	(2,292)

4.1.8 Table C7: Monthly Budget Statement - Cash Flow

DC5 Central Karoo - Table C7 Monthly Budget Statement - Cash Flow - M07 January 2018

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									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		-	-	-	-	-	-	-		
Service charges		-	-	-	-	-	-	-		
Other revenue		35,790	45,021	-	4,357	25,157	25,157	#DIV/0!		
Government - operating		28,964	26,705	-	450	22,398	22,398	#DIV/0!		
Government - capital			1,000	-	-	-	-			
Interest		482	550	-	80	274	274	#DIV/0!		
Dividends			-	-						
Payments										
Suppliers and employees		(66,710)	(71,528)	-	(4,631)	(42,528)	42,528	#DIV/0!		
Finance charges		(11)	-	-						
Transfers and Grants			-	-						
NET CASH FROM/(USED) OPERATING ACTIVITIES		(1,486)	1,749	-	256	5,301	-	(5,301)	#DIV/0!	-
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		(1,056)								
Decrease (Increase) in non-current debtors			(691)			(228)	(228)	#DIV/0!		
Decrease (increase) other non-current receivables										
Decrease (increase) in non-current investments		(457)								
Payments										
Capital assets			(1,155)		(1)	(59)	59	#DIV/0!		
NET CASH FROM/(USED) INVESTING ACTIVITIES		(1,513)	(1,846)	-	(1)	(287)	-	287	#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)	-	255	5,014	-			-
Cash/cash equivalents at beginning:		6,089	8,383			2,989	8,383			2,989
Cash/cash equivalents at monthly year end:		2,989	8,286			8,002	8,383			2,989

PART 2 – SUPPORTING DOCUMENTATION

Section 5–Debtors' analysis

5.1 Supporting Table SC3

DC5 Central Karoo - Supporting Table SC3 Monthly Budget Statement - aged debtors - M07 January 2018

Description	NT Code	Budget Year 2017/18									Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy	
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total				
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	(58)	526	268	69	210	720	(1)		1,735	998			
Total By Income Source	2000	(58)	526	268	69	210	720	(1)	-	1,735	998	-	-	
2016/17 - totals only														
Debtors Age Analysis By Customer Group														
Organs of State	2200										-	-		
Commercial	2300										-	-		
Households	2400										-	-		
Other	2500	(58)	526	268	69	210	720	(1)		1,735	998			
Total By Customer Group	2600	(58)	526	268	69	210	720	(1)	-	1,735	998	-	-	

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

5.2 Supporting Table SC4

DC5 Central Karoo - Supporting Table SC4 Monthly Budget Statement - aged creditors - M07 January 2018

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			
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	2,220									2,220	
Other	0900	81	4	2	50	118	-	-	-		254	
Total By Customer Type	1000	2,300	4	2	50	118	-	-	-	-	2,473	-

Section 6 – Allocation and grant receipts and expenditure

6.1 Supporting Table SC6 – Grant receipts

DC5 Central Karoo - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M07 January 2018

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:										
Operating Transfers and Grants										
National Government:		23,532	26,857	-	575	20,388	15,667	4,565	29.1%	-
Local Government Equitable Share		19,416	22,595	-	-	16,947	13,180	3,767	28.6%	-
Finance Management		1,250	1,250	-	-	1,250	729	-	-	-
EPWP Incentive		1,000	1,095	-	-	274	639	-	-	-
Rural Asset Management Grant		1,866	1,917	-	575	1,917	1,118	799	71.4%	-
Provincial Government:		3,600	1,040	-	240	1,110	607	-	-	-
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	-	240	240	140	-	-	-
FMG - ICT Internship		60	-	-	-	-	-	-	-	-
Drought Relief Support		300	-	-	-	-	-	-	-	-
Fire Brigade Capacity Building		1,300	800	-	-	870	467	-	-	-
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	-	815	22,641	16,273	5,708	35.1%	-
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	-	815	22,641	16,273	5,708	35.1%	-

6.2 Supporting Table SC7 (1) – Grant expenditure

DC5 Central Karoo - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M07 January 2018

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	-	1,997	18,469	15,667	2,803	17.9%	-
Local Government Equitable Share		19,416	22,595	-	1,883	16,947,000.00	13,180	3,767	28.6%	-
Finance Management		1,248	1,250	-	111	464	729	(266)	-36.4%	-
EPWP Incentive		1,251	1,095	-	4	287	639	(351)	-55.0%	-
Rural Asset Management Grant		1,226	1,917	-	-	771	1,118	(347)	-31.0%	-
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	-	-	-	333,333.33	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>		-	-	-	-	-	-	-	-	-
Other grant providers:		2,739	-	-	133	531	-	531	#DIV/0!	-
<i>Doringveld Project</i>		1,118	-	-	47	203	-	-	-	-
<i>LG Seta</i>		1,307	-	-	-	-	-	-	-	-
<i>CHIETA</i>		315	-	-	86	328	-	328	#DIV/0!	-
Total operating expenditure of Transfers and Grants:		27,793	27,657	-	2,130	19,001	16,000	3,334	20.8%	-
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	-	2,130	19,001	16,000	3,334	20.8%	-

Section 7 – Capital programme performance

7.1 Supporting Table C12

Supporting table C12 reconcile with table C5.

DC5 Central Karoo - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M07 January 2018

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	–	1	59	674	614	91.2%	5%
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				