

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 February 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.

Executive Mayor

Section 2 - Resolutions

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

RESOLVED

- (a) That the Council take note of contents in the in-year monthly report for February 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
- Adjustment Budget
- Monthly actual figures
- Year to date actual figures
- Year to date budget figures

An adjustment budget was tabled and approved on 28 February 2018 and these schedules will thus include the 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.

	<u>Capital Expenditure</u>	<u>Operating Expenditure</u>	<u>Operating Revenue</u>
Original Budget	1,154,754.00	71,782,369.00	72,476,776.00
Adjustment Budget	1,430,594.47	78,661,176.39	79,469,045.55
Actual spend (YTD)	72,030.24	47,188,398.39	51,674,684.09
Percentage Spend (YTD)	5%	60%	65%

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 February 2018 is R 6.495 million. Refer to table C4 for more detail.

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

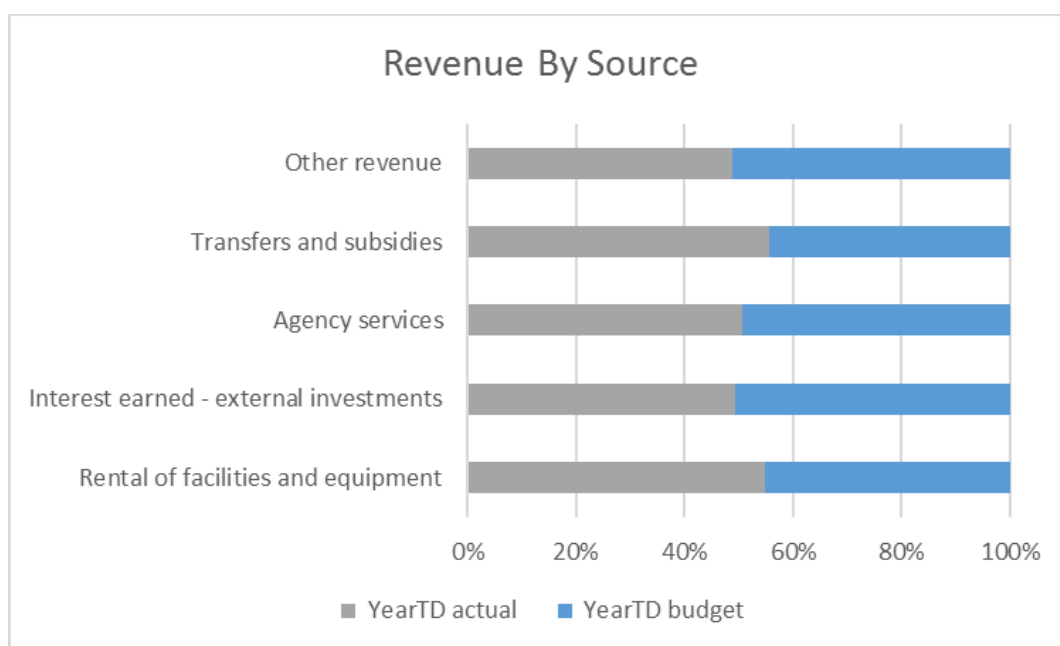


Figure 1 – Revenue by source

Other Revenue

The amount raised as reflected for the actual year to date represents 74% 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 26.469 million, which is 96% of the Year-to date budgeted amount of R27.687 million.

Rental of facilities and equipment

The total budget amount for Rental of facilities and equipment is R 200 000, whilst the year to date budget R 48 000 and the year to date actual revenue is R58 182. The rental of facilities actual spending for the year

to date amounts to 29% of the total budget amount of the financial year. This low percentage can be attribute to the new rental facilities and increase in budgeted amount.

Interest earned – external investments

The budget amount for Interest earned R 610 000 whilst the year to date budget based on history is R 366 667 whilst the year to date actual revenue is R 357 717.

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

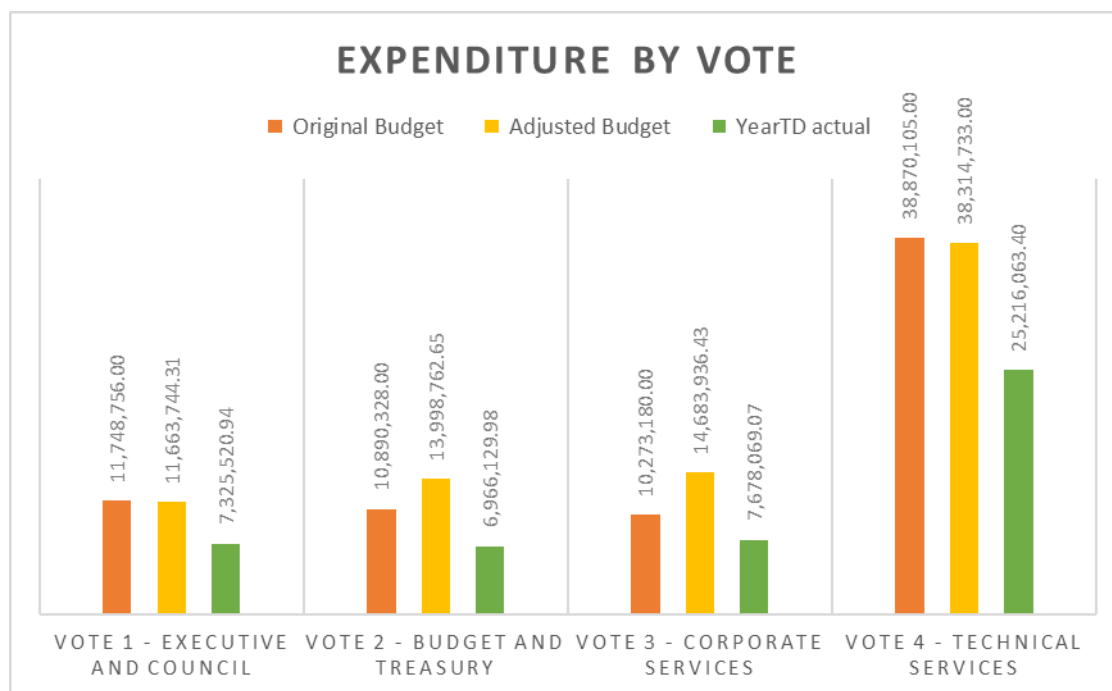


Figure 7 – Breakdown Operating Expenditure by Municipal Vote

Expenditure by Vote	Original Budget	Adjusted Budget	YearTD actual	% Spend of Total budget
Vote 1 - EXECUTIVE AND COUNCIL	11,748,756.00	11,663,744.31	7,325,520.94	63%
Vote 2 - BUDGET AND TREASURY	10,890,328.00	13,998,762.65	6,966,129.98	50%
Vote 3 - CORPORATE SERVICES	10,273,180.00	14,683,936.43	7,678,069.07	52%
Vote 4 - TECHNICAL SERVICES	38,870,105.00	38,314,733.00	25,216,063.40	66%
Total Expenditure by Vote	71,782,369.00	78,661,176.39	47,185,783.39	60%

The adjusted budget for Technical Service is R 38.315 million of which R 25.216 million has been expended and represents 66% of the budget amount.

The adjusted budget for Corporate Services is R 14.684 million of which R 7.678 million has been expended and represents 52% of the budget amount.

The adjusted budget for Budget and Treasury is R 13.999 million of which R 6.966 million has been expended and represents 50% of the budget amount.

The adjusted budget for Executive and council is R 11.664 million of which R 7.326 million has been expended and represents 63% 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 8.858 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 - M08 February 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	610	40	358	367	(9)	-2%	-
Transfers and subsidies	27,793	26,905	36,182	2,294	22,449	17,937	4,513	25%	-
Other own revenue	37,382	45,021	42,677	4,162	28,868	30,014	(1,147)	-4%	-
Total Revenue (excluding capital transfers and contributions)	65,656	72,477	79,469	6,495	51,675	48,318	3,357	7%	-
Employee costs	35,466	37,598	38,491	2,945	25,494	25,065	429	2%	-
Remuneration of Councillors	3,611	4,204	3,836	428	2,599	2,803	(204)	-7%	-
Depreciation & asset impairment	326	251	494	-	161	167	(6)	-4%	-
Finance charges	11	-	-	-	-	-	-	-	-
Materials and bulk purchases	1,214	215	214	4	101	144	(42)	-29%	-
Transfers and subsidies	-	-	772	-	-	-	-	-	-
Other expenditure	24,135	29,514	34,854	2,840	18,833	19,676	(843)	-4%	-
Total Expenditure	64,763	71,782	78,661	6,216	47,188	47,855	(667)	-1%	-
Surplus/(Deficit)	893	694	808	279	4,486	463	4,023	869%	-
Transfers and subsidies - capital (monetary alloc	883	800	800	-	870	533	337	63%	-
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	1,776	1,494	1,608	279	5,356	996	4,360	438%	-
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	1,776	1,494	1,608	279	5,356	996	4,360	438%	-
Capital expenditure & funds sources									
Capital expenditure	-	1,155	1,431	13	72	577	(505)	-88%	-
Capital transfers recognised	-	902	1,178	-	1	526	(525)	-100%	-
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	-	253	253	13	71	148	(77)	-52%	-
Total sources of capital funds	-	1,155	1,431	13	72	674	(602)	-89%	-
Financial position									
Total current assets	6,233	11,899	11,899	-	11,340	-	-	-	11,899
Total non current assets	17,822	16,533	18,645	-	17,634	-	-	-	16,533
Total current liabilities	12,562	7,012	7,012	-	12,197	-	-	-	7,012
Total non current liabilities	17,553	23,711	23,711	-	17,553	-	-	-	23,711
Community wealth/Equity	(6,060)	(2,292)	(2,292)	-	(776)	-	-	-	(2,292)
Cash flows									
Net cash from (used) operating	(1,486)	1,749	1,608	(1,617)	5,236	-	(5,236)	#DIV/0!	-
Net cash from (used) investing	(1,513)	(1,846)	(2,121)	(13)	633	-	(633)	#DIV/0!	-
Net cash from (used) financing	(101)	-	-	-	-	-	-	-	-
Cash/cash equivalents at the month/year end	2,989	8,286	7,869	-	8,858	8,383	(475)	-6%	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	(101)	30	352	264	7	677	-	(1)	1,229
Creditors Age Analysis									
Total Creditors	389	2,255	2	1	85	-	-	-	2,733

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) - M08 February 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	39,471	2,649	25,924	19,525	6,399	33%	-
Executive and council		10,664	24,752	26,779	178	11,892	14,439	(2,547)	-18%	-
Finance and administration		24,045	8,719	12,692	2,472	14,032	5,086	8,946	176%	-
Internal audit		565	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		995	835	2,342	3	894	487	406	83%	-
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		965	800	2,305	-	870	467	403	86%	-
Housing		-	-	-	-	-	-	-	-	-
Health		31	35	36	3	24	21	3	15%	-
<i>Economic and environmental services</i>		30,269	38,970	38,456	3,844	25,725	22,733	2,992	13%	-
Planning and development		200	-	-	-	-	-	-	-	-
Road transport		30,069	38,970	38,456	3,844	25,725	22,733	2,992	13%	-
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	80,269	6,495	52,543	42,745	9,798	23%	-
Expenditure - Functional										
<i>Governance and administration</i>		26,665	24,562	32,102	2,667	17,805	14,328	3,477	24%	-
Executive and council		7,808	7,780	9,838	808	5,950	4,538	1,412	31%	-
Finance and administration		18,741	16,770	22,254	1,858	11,799	9,783	2,017	21%	-
Internal audit		116	12	10	-	55	7	49	724%	-
<i>Community and public safety</i>		3,514	4,396	4,636	282	2,845	2,564	281	11%	-
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		1,065	950	1,990	52	730	554	176	32%	-
Housing		-	-	-	-	-	-	-	-	-
Health		2,449	3,446	2,647	230	2,115	2,010	105	5%	-
<i>Economic and environmental services</i>		33,711	42,818	41,891	3,234	26,503	24,977	1,526	6%	-
Planning and development		814	2,350	2,231	42	636	1,371	(735)	-54%	-
Road transport		32,897	40,468	39,660	3,192	25,868	23,606	2,261	10%	-
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
<i>Other</i>		870	8	32	-	-	4	(4)	-100%	-
Total Expenditure - Functional	3	64,762	71,782	78,661	6,183	47,153	41,873	5,280	13%	-
Surplus/ (Deficit) for the year		1,776	1,494	1,608	312	5,390	872	4,518	518%	-

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 paged; 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) - M08 february

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										
Vote 1 - EXECUTIVE AND COUNCIL	1	11,737	25,652	26,779	178	11,892	14,964	(3,072)	-20.5%	-
Vote 2 - BUDGET AND TREASURY		15,075	3,272	6,886	1,350	9,617	1,909	7,708	403.9%	-
Vote 3 - CORPORATE SERVICES		9,656	5,383	8,148	1,124	5,309	3,140	2,169	69.1%	-
Vote 4 - TECHNICAL SERVICES		30,069	38,970	38,456	3,844	25,725	22,733	2,992	13.2%	-
Total Revenue by Vote	2	66,538	73,277	80,269	6,495	52,543	42,745	9,798	22.9%	-
Expenditure by Vote										
Vote 1 - EXECUTIVE AND COUNCIL	1	8,739	11,749	11,664	850	7,326	6,853	472	6.9%	-
Vote 2 - BUDGET AND TREASURY		8,856	10,890	13,999	1,247	6,966	6,353	613	9.7%	-
Vote 3 - CORPORATE SERVICES		14,270	10,273	14,684	894	7,678	5,993	1,685	28.1%	-
Vote 4 - TECHNICAL SERVICES		32,897	38,870	38,315	3,225	25,216	22,674	2,542	11.2%	-
Total Expenditure by Vote	2	64,762	71,782	78,661	6,216	47,186	41,873	5,313	12.7%	-
Surplus/ (Deficit) for the year	2	1,776	1,494	1,608	279	5,357	872	4,485	514.5%	-

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 - M08 February

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										
Vote 1 - EXECUTIVE AND COUNCIL	1	11,737	25,652	26,779	178	11,892	14,964	(3,072)	-21%	-
1.1 - MUNICIPAL MANAGER		5,189	2,157	4,184	178	2,476	1,258	1,218	97%	
1.2 - COUNCIL GENERAL EXPENSES		5,475	22,595	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		15,075	3,272	6,886	1,350	9,617	1,909	7,708	404%	-
2.1 - FINANCIAL SERVICES		14,472	2,022	5,636	1,350	9,617	1,180	8,438	715%	
2.2 - DISTRICT COUNCIL LEVIES		-	-	-	-	-	-	-		
2.3 - FINANCE MANAGEMENT GRANT		603	1,250	1,250	-	-	729	(729)	-100%	
Vote 3 - CORPORATE SERVICES		9,656	5,383	8,148	1,124	5,309	3,140	2,169	69%	-
3.1 - CORPORATE SERVICES		8,661	4,547	5,806	1,121	4,415	2,653	1,762	66%	
3.2 - TOURISM		-	-	-	-	-	-	-		
3.3 - PMU		-	-	-	-	-	-	-		
3.4 - ENVIRONMENTAL HEALTH		31	35	36	3	24	21	3	15%	
3.5 - CIVIL DEFENCE		965	800	2,305	-	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	38,456	3,844	25,725	22,733	2,992	13%	-
4.1 - ROADS		30,069	38,970	38,456	3,844	25,725	22,733	2,992	13%	
		-	-	-	-	-	-	-		
		-	-	-	-	-	-	-		
Total Revenue by Vote	2	66,538	73,277	80,269	6,495	52,543	42,745	9,798	23%	-
Expenditure by Vote										
Vote 1 - EXECUTIVE AND COUNCIL	1	8,739	11,749	11,664	850	7,326	6,853	472	7%	-
1.1 - MUNICIPAL MANAGER		2,589	4,766	4,347	327	3,169	2,780	389	14%	
1.2 - COUNCIL GENERAL EXPENSES		4,945	4,579	4,624	455	3,264	2,671	594	22%	
1.3 - INTERNAL AUDIT		390	55	463	26	257	32	225	708%	
1.4 - IDP		-	-	-	-	-	-	-		
1.5 - EDA		-	150	220	-	91	88	4	4%	
1.6 - LED		-	-	-	-	-	-	-		
1.7 - STRATEGIC PLANNING		814	2,200	2,011	42	545	1,283	(739)	-58%	
Vote 2 - BUDGET AND TREASURY		8,856	10,890	13,999	1,247	6,966	6,353	613	10%	-
2.1 - FINANCIAL SERVICES		8,254	9,840	13,032	1,211	6,467	5,740	726	13%	
2.2 - DISTRICT COUNCIL LEVIES		-	-	-	-	-	-	-		
2.3 - FINANCE MANAGEMENT GRANT		602	1,050	967	36	499	613	(113)	-18%	
Vote 3 - CORPORATE SERVICES		14,270	10,273	14,684	894	7,678	5,993	1,685	28%	-
3.1 - CORPORATE SERVICES		9,762	5,756	9,960	611	4,815	3,358	1,457	43%	
3.2 - TOURISM		993	18	32	-	17	10	7	68%	
3.3 - PMU		-	-	-	-	-	-	-		
3.4 - ENVIRONMENTAL HEALTH		2,449	3,450	2,649	231	2,116	2,012	104	5%	
3.5 - CIVIL DEFENCE		1,065	950	1,990	52	730	554	176	32%	
3.6 - GRANTS AND SUBSIDIES		-	-	-	-	-	-	-		
3.7 - WORK FOR WATER		-	100	54	-	-	58	(58)	-100%	
3.8 - NUTRITION SCHEME		-	-	-	-	-	-	-		
3.9 - GLOBAL FUND		-	-	-	-	-	-	-		
3.10 - PRIMARY HEALTH CARE		-	-	-	-	-	-	-		
Vote 4 - TECHNICAL SERVICES		32,897	38,870	38,315	3,225	25,216	22,674	2,542	11%	-
4.1 - ROADS		32,897	38,870	38,315	3,225	25,216	22,674	2,542	11%	
4.2 - TRANSPORT FUND		-	-	-	-	-	-	-		
		-	-	-	-	-	-	-		
		-	-	-	-	-	-	-		
Total Expenditure by Vote	2	64,762	71,782	78,661	6,216	47,186	41,873	5,313	0	-
Surplus/ (Deficit) for the year	2	1,776	1,494	1,608	279	5,357	872	4,485	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) - M04 February

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 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	200	8	58	48	10	21%	-
Interest earned - external investments		482	550	610	40	358	367	(9)	-2%	-
Interest earned - outstanding debtors		-	-	-	-	-	-	-	-	-
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	-	-	-	-	-	-	-	-
Licences and permits		-	-	-	-	-	-	-	-	-
Agency services		3,328	3,418	6,947	300	2,340	2,279	61	3%	-
Transfers and subsidies		27,793	26,905	36,182	2,294	22,449	17,937	4,513	25%	-
Other revenue		33,983	41,531	35,530	3,854	26,470	27,687	(1,218)	-4%	-
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		65,656	72,477	79,469	6,495	51,675	48,318	3,357	7%	-
Expenditure By Type										
Employee related costs		35,466	37,598	38,491	2,945	25,494	25,065	429	2%	-
Remuneration of councillors		3,611	4,204	3,836	428	2,599	2,803	(204)	-7%	-
Debt impairment		457	-	-	-	-	-	-	-	-
Depreciation & asset impairment		326	251	494	-	161	167	(6)	-4%	-
Finance charges		11	-	-	-	-	-	-	-	-
Bulk purchases		-	-	-	-	-	-	-	-	-
Other materials		1,214	215	214	4	101	144	(42)	-29%	-
Contracted services		1,449	2,354	1,946	513	2,664	1,569	1,095	70%	-
Transfers and subsidies		-	-	772	-	-	-	-	-	-
Other expenditure		22,182	27,161	32,908	2,327	16,169	18,107	(1,938)	-11%	-
Loss on disposal of PPE		47	-	-	-	-	-	-	-	-
Total Expenditure		64,763	71,782	78,661	6,216	47,188	47,855	(667)	-1%	-
Surplus/(Deficit)		893	694	808	279	4,486	463	4,023	0	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		883	800	800	-	870	533	337	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	1,608	279	5,356	996			-
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		1,776	1,494	1,608	279	5,356	996			-
Attributable to minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		1,776	1,494	1,608	279	5,356	996			-
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		1,776	1,494	1,608	279	5,356	996			-

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) - M08 February

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		-	-	80	-	-	-	-	-	-
Vote 2 - BUDGET AND TREASURY		-	453	147	13	71	227	(156)	-69%	-
Vote 3 - CORPORATE SERVICES		-	702	1,104	-	1	351	(350)	-100%	-
Vote 4 - TECHNICAL SERVICES		-	-	100	-	-	-	-	-	-
Total Capital single-year expenditure	4	-	1,155	1,431	13	72	577	(505)	-88%	-
Total Capital Expenditure		-	1,155	1,431	13	72	577	(505)	-88%	-
Capital Expenditure - Functional Classification										
Governance and administration		-	1,155	224	13	72	674	(602)	-89%	-
Executive and council		-	-	65	-	-	-	-	-	-
Finance and administration		-	1,155	159	13	72	674	(602)	-89%	-
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		-	-	1,092	-	-	-	-	-	-
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	1,068	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	24	-	-	-	-	-	-
Economic and environmental services		-	-	115	-	-	-	-	-	-
Planning and development		-	-	15	-	-	-	-	-	-
Road transport		-	-	100	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	-	1,155	1,431	13	72	674	(602)	-89%	-
Funded by:										
National Government		-	200	110	-	-	117	(117)	-100%	-
Provincial Government		-	702	1,068	-	1	409	(408)	-100%	-
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		-	902	1,178	-	1	526	(525)	-100%	-
Public contributions & donations	5	-	-	-	-	-	-	-	-	-
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		-	253	253	13	71	148	(77)	-52%	-
Total Capital Funding		-	1,155	1,431	13	72	674	(602)	-89%	-

4.1.7 Table C6: Monthly Budget Statement – Financial Position

DC5 Central Karoo - Table C6 Monthly Budget Statement - Financial Position - M08 February

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	4,286	8,858	4,286
Call investment deposits		-	4,000	4,000	-	4,000
Consumer debtors		-	472	472	-	472
Other debtors		2,430	1,186	1,186	1,725	1,186
Current portion of long-term receivables		-	896	896	-	896
Inventory		815	1,060	1,060	758	1,060
Total current assets		6,233	11,899	11,899	11,340	11,899
Non current assets						
Long-term receivables		10,694	10,561	10,561	10,694	10,561
Investments		-	-	-	-	-
Investment property		-	-	-	-	-
Investments in Associate		-	-	-	-	-
Property, plant and equipment		7,045	5,959	8,071	6,857	5,959
Agricultural		-	-	-	-	-
Biological assets		-	-	-	-	-
Intangible assets		82	12	12	82	12
Other non-current assets		-	-	-	-	-
Total non current assets		17,822	16,533	18,645	17,634	16,533
TOTAL ASSETS		24,055	28,432	30,543	28,974	28,432
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Borrowing		39	42	42	39	42
Consumer deposits		-	-	-	-	-
Trade and other payables		8,300	6,970	6,970	7,935	6,970
Provisions		4,223	-	-	4,223	-
Total current liabilities		12,562	7,012	7,012	12,197	7,012
Non current liabilities						
Borrowing		101	98	98	101	98
Provisions		17,452	23,613	23,613	17,452	23,613
Total non current liabilities		17,553	23,711	23,711	17,553	23,711
TOTAL LIABILITIES		30,115	30,723	30,723	29,750	30,723
NET ASSETS	2	(6,060)	(2,292)	(180)	(776)	(2,292)
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		(6,060)	(2,292)	(2,292)	(776)	(2,292)
Reserves		-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	(6,060)	(2,292)	(2,292)	(776)	(2,292)

4.1.8 Table C7: Monthly Budget Statement - Cash Flow

DC5 Central Karoo - Table C7 Monthly Budget Statement - Cash Flow - M08 february

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	42,677	3,297	10,376		10,376	#DIV/0!	
Government - operating		28,964	26,705	36,182	-	10,758		10,758	#DIV/0!	
Government - capital			1,000	800	800	800		800	#DIV/0!	
Interest		482	550	610	90	158		158	#DIV/0!	
Dividends			-	-				-		
Payments										
Suppliers and employees		(66,710)	(71,528)	(78,661)	(5,804)	(16,855)		16,855	#DIV/0!	
Finance charges		(11)	-	-				-		
Transfers and Grants			-	-				-		
NET CASH FROM/(USED) OPERATING ACTIVITIES		(1,486)	1,749	1,608	(1,617)	5,236	-	(5,236)	#DIV/0!	-
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		(1,056)	-	-				-		
Decrease (increase) in non-current debtors			(691)	(691)		705		705	#DIV/0!	
Decrease (increase) other non-current receivables			-	-				-		
Decrease (increase) in non-current investments		(457)	-	-				-		
Payments										
Capital assets			(1,155)	(1,431)	(13)	(72)		72	#DIV/0!	
NET CASH FROM/(USED) INVESTING ACTIVITIES		(1,513)	(1,846)	(2,121)	(13)	633	-	(633)	#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)	(514)	(1,629)	5,869	-			-
Cash/cash equivalents at beginning:		6,089	8,383	8,383		2,989	8,383			2,989
Cash/cash equivalents at monthly year end:		2,989	8,286	7,869		8,858	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 - M08 February

Description	NT Code	Budget Year 2017/18									Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.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	(101)	30	352	264	7	677	-	(1)	1,229	947			
Total By Income Source	2000	(101)	30	352	264	7	677	-	(1)	1,229	947	-	-	
2016/17 - totals only														
Debtors Age Analysis By Customer Group														
Organs of State	2200													
Commercial	2300													
Households	2400													
Other	2500	(101)	30	352	264	7	677	-	(1)	1,229	947			
Total By Customer Group	2600	(101)	30	352	264	7	677	-	(1)	1,229	947	-	-	

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 - M08 February

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	-	2,217								2,217	
Other	0900	389	37	2	1	85	-	-	-	-	515	
Total By Customer Type	1000	389	2,255	2	1	85	-	-	-	-	2,733	-

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 - M08 February

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	26,576	821	21,209	17,231	2,523	14.6%	-
Local Government Equitable Share		19,416	22,595	22,595	-	16,947	15,063	1,884	12.5%	-
Finance Management		1,250	1,250	1,161	-	1,250	160			-
EPWP Incentive		1,000	1,095	1,095	821	1,095	730			-
Rural Asset Management Grant		1,866	1,917	1,725	-	1,917	1,278	639	50.0%	-
Provincial Government:		3,600	1,040	4,394	240	1,110	693	-		-
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	160			-
FMG - ICT Internship		60	-	-	-	-	-	-		-
Drought Relief Support		300	-	-	-	-	-	-		-
Disaster Management				1,505						
WC - FMG CAPACITY				2,644						
WP Financial Management Support Grant				245						
Fire Brigade Capacity Building		1,300	800	-	-	870	533			-
District Municipality:		-	-	-	-	-	-	-		-
<i>[insert description]</i>		-	-	-	-	-	-	-		-
Other grant providers:		1,832	-	5,012	-	1,143	-	1,143	#DIV/0!	-
CHIETA		533	-	1,765	-	212	-	212	#DIV/0!	-
LG SETA		835	-	247	-	684	-			-
Doring veld Project		465	-	984	-	247	-			-
Audit fee				2,015						
Total Operating Transfers and Grants	5	28,964	27,897	35,982	1,061	23,462	17,925	3,665	20.4%	-
Capital Transfers and Grants										
National Government:		-	-	200	-	-	-	-		-
Financial management		-	-	200	-	-	-	-		-
Provincial Government:		-	-	800	-	-	-	-		-
FMG - Capacity Building Bursary Fund		-	-	-	-	-	-	-		-
Fire fighting capacity building		-	-	800	-	-	-	-		-
District Municipality:		-	-	-	-	-	-	-		-
<i>[insert description]</i>		-	-	-	-	-	-	-		-
Other grant providers:		-	-	-	-	-	-	-		-
<i>[insert description]</i>		-	-	-	-	-	-	-		-
Total Capital Transfers and Grants	5	-	-	1,000	-	-	-	-		-
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	28,964	27,897	36,982	1,061	23,462	17,925	3,665	20.4%	-

6.2 Supporting Table SC7 (1) – Grant expenditure

DC5 Central Karoo - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M08 February

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	26,576	1,968	18,615	17,905	710	4.0%	-
Local Government Equitable Share		19,416	22,595	22,595	1,823	16,947	15,063	1,884	12.5%	-
Finance Management		1,248	1,250	1,161	36	499	833	(334)	-40.1%	-
EPWP Incentiv e		1,251	1,095	1,095	110	397	730	(333)	-45.6%	-
Rural Asset Management Grant		1,226	1,917	1,725	-	771	1,278	(507)	-39.7%	-
Provincial Government:		1,913	-	4,394	-	-	400	-	-	-
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	-	-	-	-	-	-	-	-
Disaster Management		-	-	1,505	-	-	-	-	-	-
WC - FMG CAPACITY		-	-	2,644	-	-	-	-	-	-
WP Financial Management Support Grant		-	-	245	-	-	-	-	-	-
Fire Brigade Capacity Building		-	-	-	-	-	400	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>		-	-	-	-	-	-	-	-	-
Other grant providers:		2,739	-	5,012	133	540	-	540	#DIV/0!	-
CHIETA		1,118	-	1,765	47	203	-	-	-	-
LG SETA		1,307	-	247	-	-	-	-	-	-
Doring veld Project		-	-	984	-	-	-	-	-	-
Audit fee		315	-	2,015	86	337	-	337	#DIV/0!	-
Total operating expenditure of Transfers and Grants:		27,793	26,857	35,982	2,101	19,155	18,305	1,250	6.8%	-
Capital expenditure of Transfers and Grants										
National Government:		-	-	200	-	-	-	-	-	-
Financial management		-	-	200	-	-	-	-	-	-
Provincial Government:		-	800	800	-	-	-	-	-	-
Fire Brigade Capacity Building		-	800	800	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		-	800	1,000	-	-	-	-	-	-
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		27,793	27,657	36,982	2,101	19,155	18,305	1,250	6.8%	-

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 - M08 February

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	3	3	-		0%
August		96	-	-	3	192	190	98.6%	0%
September		96	1	1	3	193	190	98.3%	0%
October		96	19	19	22	212	190	89.4%	2%
November		96	14	14	37	227	190	83.8%	3%
December		96	38	22	59	265	206	77.8%	5%
January		96	226	1	59	491	431	87.9%	5%
February		96	226	13	72	717	645	89.9%	6%
March		96	226		-	943	943	100.0%	0%
April		96	226		-	1,169	1,169	100.0%	-
May		96	226		-	1,395	1,395	100.0%	-
June		96	226		-	1,621	1,621	100.0%	-
Total Capital expenditure	-	1,155	1,431	72					