

# 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 April 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.

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**Executive Mayor**

## Section 2 - Resolutions

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

RESOLVED

(a) That the Council take note of contents in the in-year monthly report for March 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

### 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 Over all view

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

	<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 / received (YTD)	1,063,748.20	63,066,298.97	73,803,161.81
<b>Percentage Spend (YTD)</b>	<b>74%</b>	<b>80%</b>	<b>93%</b>

The table reflect a huge improvement on the spending of the capital budget as the spending up to March 2018, only reflected a spending percentage of 42%. The total operating expenditure and revenue

reflects percentage spend of 80% and 93% respectively. This can be deemed reasonable.

**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 April 2018 is R 11.412 million. Refer to table C4 for more detail.

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

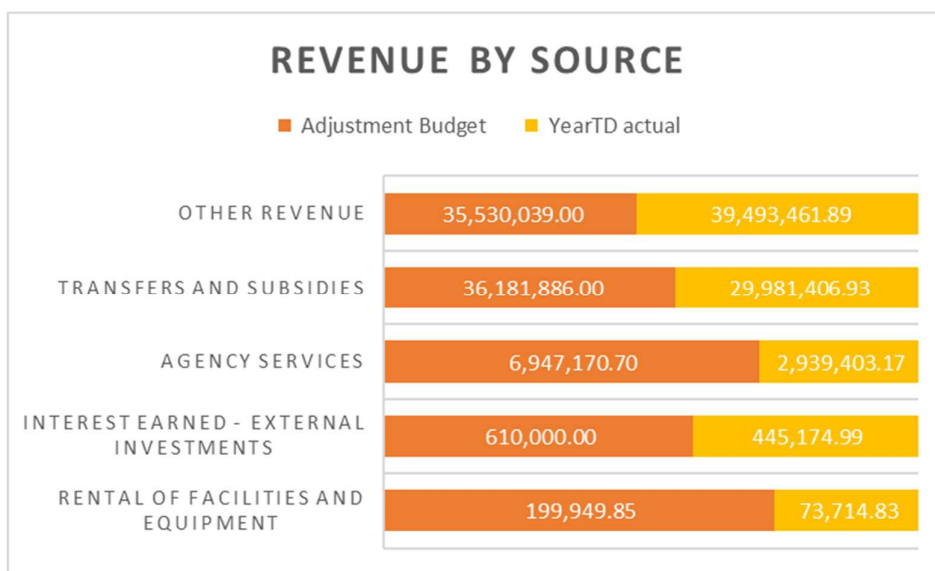


Figure 1 – Revenue by source

**Other Revenue**

The actual amount received (Year-to-date) amounts to R 39.493 million. Total revenue received (excluding capital grants) reflects a **variance of 10%** in comparison with the year to date budget.

**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 166 624 and the year to date actual revenue is R 73 714. The rental of facilities actual spending for



the year to date amounts to only 37% 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, the budget was adjusted during the month of February and these factors was taken into account.

**Interest earned – external investments**

The budget amount for Interest earned R 610 000 whilst the year to date budget based on history is R 508 333, whilst the year to date actual revenue is R 445 174.

**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.

The total actual expenditure amounts to R 63.066 million while the monthly actual amounts to R 5.021 million. The year to date budget is R 65.551 million which represents a **variance of 4 %** for the year to date, which can be accepted as reasonable.

**3.2.1.3 Operating Expenditure by Municipal Vote**

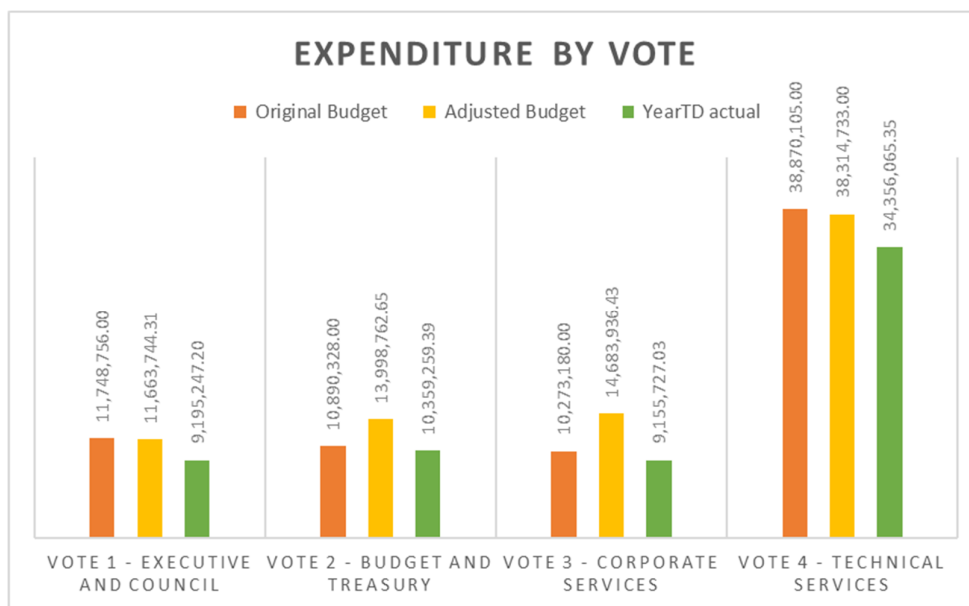


Figure 7 – Breakdown Operating Expenditure by Municipal Vote

<b>Expenditure by Vote</b>	<b>Original Budget</b>	<b>Adjusted Budget</b>	<b>YearTD actual</b>
Vote 1 - EXECUTIVE AND COUNCIL	11,748,756.00	11,663,744.31	9,195,247.20
Vote 2 - BUDGET AND TREASURY	10,890,328.00	13,998,762.65	10,359,259.39
Vote 3 - CORPORATE SERVICES	10,273,180.00	14,683,936.43	9,155,727.03
Vote 4 - TECHNICAL SERVICES	38,870,105.00	38,314,733.00	34,356,065.35
<b>Total Expenditure by Vote</b>	<b>71,782,369.00</b>	<b>78,661,176.39</b>	<b>63,066,298.97</b>

The adjusted budget for Technical Service is R 38.315 million of which R 34.356 million has been expended and represents 90% of the budget amount.

The adjusted budget for Corporate Services is R 14.684 million of which R 9.156 million has been expended and represents 62% of the budget amount.

The adjusted budget for Budget and Treasury is R 13.999 million of which R 10.359 million has been expended and represents 74% of the budget amount.

The adjusted budget for Executive and council is R 11.664 million of which R 9.195 million has been expended and represents 79% of the budget amount.

### **3.2.1.4 Capital Expenditure**

The capital spending for the month of April 2018 amounts to R 461 352 and for the year to date R 1 063 748 (74% of total budget amount). The total capital budget amount is R 1.431 million of which are R 1.178 million are funded by Provincial Treasury.

### **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 11.985 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 - M10 April 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
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-
Investment revenue	482	-	610	50	445	508	(63)	-12%	-
Transfers and subsidies	27,793	(772)	36,182	1,084	29,981	30,152	(170)	-1%	-
Other own revenue	37,382	(5,432)	42,677	10,278	42,507	35,564	6,942	20%	-
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>65,656</b>	<b>(6,203)</b>	<b>79,469</b>	<b>11,412</b>	<b>72,933</b>	<b>66,224</b>	<b>6,709</b>	<b>10%</b>	<b>-</b>
Employee costs	35,466	(16,365)	38,491	3,070	31,680	32,076	(396)	-1%	-
Remuneration of Councillors	3,611	-	3,836	318	3,185	3,197	(11)	-0%	-
Depreciation & asset impairment	326	932	494	-	161	412	(251)	-61%	-
Finance charges	11	-	-	-	-	-	-	-	-
Materials and bulk purchases	1,214	22	214	5	62	178	(116)	-65%	-
Transfers and subsidies	-	-	772	-	-	643	(643)	-100%	-
Other expenditure	24,135	(17,792)	34,854	1,627	27,978	29,045	(1,067)	-4%	-
<b>Total Expenditure</b>	<b>64,763</b>	<b>(33,203)</b>	<b>78,661</b>	<b>5,021</b>	<b>63,066</b>	<b>65,551</b>	<b>(2,485)</b>	<b>-4%</b>	<b>-</b>
<b>Surplus/(Deficit)</b>	<b>893</b>	<b>27,000</b>	<b>808</b>	<b>6,391</b>	<b>9,867</b>	<b>673</b>	<b>9,194</b>	<b>1366%</b>	<b>-</b>
Transfers and subsidies - capital (monetary allocation)	883	-	800	-	870	667	203	31%	-
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>1,776</b>	<b>27,000</b>	<b>1,608</b>	<b>6,391</b>	<b>10,737</b>	<b>1,340</b>	<b>9,397</b>	<b>701%</b>	<b>-</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>1,776</b>	<b>27,000</b>	<b>1,608</b>	<b>6,391</b>	<b>10,737</b>	<b>1,340</b>	<b>9,397</b>	<b>701%</b>	<b>-</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>-</b>	<b>1,155</b>	<b>1,431</b>	<b>461</b>	<b>1,064</b>	<b>1,192</b>	<b>(128)</b>	<b>-11%</b>	<b>-</b>
Capital transfers recognised	-	902	1,178	389	913	883	30	3%	-
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	-	253	253	72	150	190	(39)	-21%	-
<b>Total sources of capital funds</b>	<b>-</b>	<b>1,155</b>	<b>1,431</b>	<b>461</b>	<b>1,064</b>	<b>1,073</b>	<b>(9)</b>	<b>-1%</b>	<b>-</b>
<b>Financial position</b>									
Total current assets	6,233	11,899	11,899	-	16,148	-	-	-	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	-	5,574	-	-	-	7,012
Total non current liabilities	17,553	23,711	23,711	-	17,553	-	-	-	23,711
<b>Community wealth/Equity</b>	<b>(6,060)</b>	<b>(2,292)</b>	<b>(2,292)</b>	<b>-</b>	<b>10,655</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(2,292)</b>
<b>Cash flows</b>									
Net cash from (used) operating	(1,486)	1,749	1,608	6,391	10,262	-	(10,262)	#DIV/0!	-
Net cash from (used) investing	(1,513)	(1,846)	(2,121)	(461)	(1,265)	-	1,265	#DIV/0!	-
Net cash from (used) financing	(101)	-	-	-	-	-	-	-	-
<b>Cash/cash equivalents at the month/year end</b>	<b>2,989</b>	<b>8,286</b>	<b>7,869</b>	<b>-</b>	<b>11,985</b>	<b>8,383</b>	<b>(3,602)</b>	<b>-43%</b>	<b>2,989</b>
<b>Debtors &amp; creditors analysis</b>									
	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
<b>Debtors Age Analysis</b>									
Total By Income Source	1,218	145	30	22	350	684	-	(1)	2,447
<b>Creditors Age Analysis</b>									
Total Creditors	1,426	563	326	2,390	636	-	-	-	5,341

### 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) - M10 April 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
<b>R thousands</b>	1									
<b>Revenue - Functional</b>										
<i><b>Governance and administration</b></i>		35,274	(3,332)	39,471	1,545	33,465	32,892	572	2%	-
Executive and council		10,664	(262)	26,779	400	17,940	22,316	(4,376)	-20%	-
Finance and administration		24,045	(3,069)	12,692	1,145	15,525	10,577	4,948	47%	-
Internal audit		565	-	-	-	-	-	-	-	-
<i><b>Community and public safety</b></i>		995	(1,252)	2,342	4	1,700	1,951	(252)	-13%	-
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		965	(2)	2,305	-	1,670	1,921	(251)	-13%	-
Housing		-	-	-	-	-	-	-	-	-
Health		31	(1,250)	36	4	30	30	(0)	-1%	-
<i><b>Economic and environmental services</b></i>		30,271	(826)	38,456	9,862	38,638	32,047	6,591	21%	-
Planning and development		200	(659)	-	-	-	-	-	-	-
Road transport		30,071	(167)	38,456	9,862	38,638	32,047	6,591	21%	-
Environmental protection		-	-	-	-	-	-	-	-	-
<i><b>Trading services</b></i>		-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
<i><b>Other</b></i>	4	-	(65)	-	-	-	-	-	-	-
<b>Total Revenue - Functional</b>	2	66,539	(5,474)	80,269	11,412	73,803	66,891	6,912	10%	-
<b>Expenditure - Functional</b>										
<i><b>Governance and administration</b></i>		26,542	3,941	32,102	2,096	24,484	26,752	(2,268)	-8%	-
Executive and council		7,849	(479)	9,838	863	8,187	8,198	(12)	0%	-
Finance and administration		18,303	2,796	22,254	1,209	15,990	18,545	(2,555)	-14%	-
Internal audit		390	1,624	10	24	307	9	298	3444%	-
<i><b>Community and public safety</b></i>		3,514	2,218	4,636	361	3,514	3,864	(350)	-9%	-
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		1,065	-	1,990	142	941	1,658	(717)	-43%	-
Housing		-	-	-	-	-	-	-	-	-
Health		2,449	2,218	2,647	219	2,573	2,206	367	17%	-
<i><b>Economic and environmental services</b></i>		33,713	(19,180)	41,891	2,570	35,057	34,909	148	0%	-
Planning and development		814	6,642	2,231	13	701	1,859	(1,158)	-62%	-
Road transport		32,899	(25,822)	39,660	2,557	34,356	33,050	1,306	4%	-
Environmental protection		-	-	-	-	-	-	-	-	-
<i><b>Trading services</b></i>		-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
<i><b>Other</b></i>		993	(19,454)	32	(6)	11	27	(16)	-60%	-
<b>Total Expenditure - Functional</b>	3	64,763	(32,475)	78,661	5,021	63,066	65,551	(2,485)	-4%	-
<b>Surplus/ (Deficit) for the year</b>		1,776	27,000	1,608	6,391	10,737	1,340	9,397	701%	-

### 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) - M10 April 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
<b>R thousands</b>										
<b>Revenue by Vote</b>	1									
Vote 1 - EXECUTIVE AND COUNCIL		11,737	(921)	26,779	400	17,940	22,316	(4,376)	-19.6%	-
Vote 2 - BUDGET AND TREASURY		14,487	(1,095)	6,886	143	9,807	5,738	4,069	70.9%	-
Vote 3 - CORPORATE SERVICES		10,244	(3,291)	8,148	1,006	7,417	6,790	627	9.2%	-
Vote 4 - TECHNICAL SERVICES		30,071	(167)	38,456	9,862	38,638	32,047	6,591	20.6%	-
<b>Total Revenue by Vote</b>	2	<b>66,539</b>	<b>(5,474)</b>	<b>80,269</b>	<b>11,412</b>	<b>73,803</b>	<b>66,891</b>	<b>6,912</b>	<b>10.3%</b>	<b>-</b>
<b>Expenditure by Vote</b>	1									
Vote 1 - EXECUTIVE AND COUNCIL		9,053	7,787	11,664	900	9,195	9,720	(525)	-5.4%	-
Vote 2 - BUDGET AND TREASURY		8,856	869	13,999	651	10,359	11,666	(1,306)	-11.2%	-
Vote 3 - CORPORATE SERVICES		13,955	(15,308)	14,684	912	9,156	12,237	(3,081)	-25.2%	-
Vote 4 - TECHNICAL SERVICES		32,899	(25,822)	38,315	2,557	34,356	31,929	2,427	7.6%	-
<b>Total Expenditure by Vote</b>	2	<b>64,763</b>	<b>(32,475)</b>	<b>78,661</b>	<b>5,021</b>	<b>63,066</b>	<b>65,551</b>	<b>(2,485)</b>	<b>-3.8%</b>	<b>-</b>
<b>Surplus/ (Deficit) for the year</b>	2	<b>1,776</b>	<b>27,000</b>	<b>1,608</b>	<b>6,391</b>	<b>10,737</b>	<b>1,340</b>	<b>9,397</b>	<b>701.3%</b>	<b>-</b>

## 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 - M10 April 2018

Vote Description	Ref	Budget Year 2017/18								
		2016/17	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousand		Audited Outcome								
<b>Revenue by Vote</b>	1									
<b>Vote 1 - EXECUTIVE AND COUNCIL</b>		11,737	(921)	26,779	400	17,940	22,316	(4,376)	-20%	-
1.1 - MUNICIPAL MANAGER		5,189	(262)	4,184	400	2,876	3,486	(610)	-18%	
1.2 - COUNCIL GENERAL EXPENSES		5,475	-	22,595	-	15,064	18,829	(3,765)	-20%	
1.3 - INTERNAL AUDIT		874	-	-	-	-	-	-	-	
1.4 - IDP		-	-	-	-	-	-	-	-	
1.5 - EDA		-	-	-	-	-	-	-	-	
1.6 - LED		-	-	-	-	-	-	-	-	
1.7 - STRATEGIC PLANNING		200	(659)	-	-	-	-	-	-	
<b>Vote 2 - BUDGET AND TREASURY</b>		14,487	(1,095)	6,886	143	9,807	5,738	4,069	71%	-
2.1 - FINANCIAL SERVICES		14,472	(1,090)	5,636	143	9,807	4,697	5,111	109%	
2.2 - DISTRICT COUNCIL LEVIES		-	-	-	-	-	-	-	-	
2.3 - FINANCE MANAGEMENT GRANT		15	(5)	1,250	-	-	1,042	(1,042)	-100%	
<b>Vote 3 - CORPORATE SERVICES</b>		10,244	(3,291)	8,148	1,006	7,417	6,790	627	9%	-
3.1 - CORPORATE SERVICES		9,249	(1,974)	5,806	1,002	5,717	4,839	879	18%	
3.2 - TOURISM		-	(65)	-	-	-	-	-	-	
3.3 - PMU		-	-	-	-	-	-	-	-	
3.4 - ENVIRONMENTAL HEALTH		31	(1,250)	36	4	30	30	(0)	-1%	
3.5 - CIVIL DEFENCE		965	(2)	2,305	-	1,670	1,921	(251)	-13%	
3.6 - GRANTS AND SUBSIDIES		-	-	-	-	-	-	-	-	
3.7 - WORK FOR WATER		-	-	-	-	-	-	-	-	
3.8 - NUTRITION SCHEME		-	-	-	-	-	-	-	-	
3.9 - GLOBAL FUND		-	-	-	-	-	-	-	-	
3.10 - PRIMARY HEALTH CARE		-	-	-	-	-	-	-	-	
<b>Vote 4 - TECHNICAL SERVICES</b>		30,071	(167)	38,456	9,862	38,638	32,047	6,591	21%	-
4.1 - ROADS		30,071	(167)	38,456	9,862	38,638	32,047	6,591	21%	
4.2 - TRANSPORT FUND		-	-	-	-	-	-	-	-	
<b>Total Revenue by Vote</b>	2	66,539	(5,474)	80,269	11,412	73,803	66,891	6,912	10%	-
<b>Expenditure by Vote</b>	1									
<b>Vote 1 - EXECUTIVE AND COUNCIL</b>		9,053	7,787	11,664	900	9,195	9,720	(525)	-5%	-
1.1 - MUNICIPAL MANAGER		2,903	571	4,347	507	4,270	3,622	648	18%	
1.2 - COUNCIL GENERAL EXPENSES		4,945	(1,050)	4,624	356	3,917	3,853	64	2%	
1.3 - INTERNAL AUDIT		390	1,624	463	24	307	386	(79)	-20%	
1.4 - IDP		-	-	-	-	-	-	-	-	
1.5 - EDA		-	(220)	220	(37)	54	183	(130)	-71%	
1.6 - LED		-	-	-	-	-	-	-	-	
1.7 - STRATEGIC PLANNING		814	6,862	2,011	50	647	1,675	(1,028)	-61%	
<b>Vote 2 - BUDGET AND TREASURY</b>		8,856	869	13,999	651	10,359	11,666	(1,306)	-11%	-
2.1 - FINANCIAL SERVICES		8,254	867	13,032	38	9,210	10,860	(1,650)	-15%	
2.2 - DISTRICT COUNCIL LEVIES		-	-	-	-	-	-	-	-	
2.3 - FINANCE MANAGEMENT GRANT		602	2	967	614	1,149	806	344	43%	
<b>Vote 3 - CORPORATE SERVICES</b>		13,955	(15,308)	14,684	912	9,156	12,237	(3,081)	-25%	-
3.1 - CORPORATE SERVICES		9,448	1,928	9,960	557	5,631	8,300	(2,669)	-32%	
3.2 - TOURISM		993	(19,454)	32	(6)	11	27	(16)	-60%	
3.3 - PMU		-	-	-	-	-	-	-	-	
3.4 - ENVIRONMENTAL HEALTH		2,449	2,218	2,649	219	2,573	2,207	366	17%	
3.5 - CIVIL DEFENCE		1,065	-	1,990	142	941	1,658	(717)	-43%	
3.6 - GRANTS AND SUBSIDIES		-	-	-	-	-	-	-	-	
3.7 - WORK FOR WATER		-	-	54	-	-	45	(45)	-100%	
3.8 - NUTRITION SCHEME		-	-	-	-	-	-	-	-	
3.9 - GLOBAL FUND		-	-	-	-	-	-	-	-	
3.10 - PRIMARY HEALTH CARE		-	-	-	-	-	-	-	-	
<b>Vote 4 - TECHNICAL SERVICES</b>		32,899	(25,822)	38,315	2,557	34,356	31,929	2,427	8%	-
4.1 - ROADS		32,899	(25,822)	38,315	2,557	34,356	31,929	2,427	8%	
4.2 - TRANSPORT FUND		-	-	-	-	-	-	-	-	
<b>Total Expenditure by Vote</b>	2	64,763	(32,475)	78,661	5,021	63,066	65,551	(2,485)	(0)	-
<b>Surplus/ (Deficit) for the year</b>	2	1,776	27,000	1,608	6,391	10,737	1,340	9,397	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) - M10 April 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
<b>R thousands</b>										
<b>Revenue By Source</b>										
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	(53)	200	8	74	167	(93)	-56%	
Interest earned - external investments		482	-	610	50	445	508	(63)	-12%	
Interest earned - outstanding debtors		-	-	-	-	-	-	-	-	-
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	-	-	-	-	-	-	-	-
Licences and permits		-	-	-	-	-	-	-	-	-
Agency services		3,328	9	6,947	300	2,939	5,789	(2,850)	-49%	
Transfers and subsidies		27,793	(772)	36,182	1,084	29,981	30,152	(170)	-1%	
Other revenue		33,983	(5,388)	35,530	9,970	39,493	29,608	9,885	33%	
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>65,656</b>	<b>(6,203)</b>	<b>79,469</b>	<b>11,412</b>	<b>72,933</b>	<b>66,224</b>	<b>6,709</b>	<b>10%</b>	<b>-</b>
<b>Expenditure By Type</b>										
Employee related costs		35,466	(16,365)	38,491	3,070	31,680	32,076	(396)	-1%	
Remuneration of councillors		3,611	-	3,836	318	3,185	3,197	(11)	0%	
Debt impairment		457	-	-	-	-	-	-	-	-
Depreciation & asset impairment		326	932	494	-	161	412	(251)	-61%	
Finance charges		11	-	-	-	-	-	-	-	-
Bulk purchases		-	15	-	-	-	-	-	-	-
Other materials		1,214	7	214	5	62	178	(116)	-65%	
Contracted services		1,449	(4,030)	1,946	(1,021)	1,699	1,621	77	5%	
Transfers and subsidies		-	-	772	-	-	643	(643)	-100%	
Other expenditure		22,182	(13,525)	32,908	2,649	26,279	27,423	(1,144)	-4%	
Loss on disposal of PPE		47	(238)	-	-	-	-	-	-	-
<b>Total Expenditure</b>		<b>64,763</b>	<b>(33,203)</b>	<b>78,661</b>	<b>5,021</b>	<b>63,066</b>	<b>65,551</b>	<b>(2,485)</b>	<b>-4%</b>	<b>-</b>
<b>Surplus/(Deficit)</b>										
Transfers and subsidies - capital (financially approved)		893	27,000	808	6,391	9,867	673	9,194	0	-
(National / Provincial and District)		883	-	800	-	870	667	203	0	-
(National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>1,776</b>	<b>27,000</b>	<b>1,608</b>	<b>6,391</b>	<b>10,737</b>	<b>1,340</b>			<b>-</b>
Taxation		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>		<b>1,776</b>	<b>27,000</b>	<b>1,608</b>	<b>6,391</b>	<b>10,737</b>	<b>1,340</b>			<b>-</b>
Attributable to minorities		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>		<b>1,776</b>	<b>27,000</b>	<b>1,608</b>	<b>6,391</b>	<b>10,737</b>	<b>1,340</b>			<b>-</b>
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>		<b>1,776</b>	<b>27,000</b>	<b>1,608</b>	<b>6,391</b>	<b>10,737</b>	<b>1,340</b>			<b>-</b>

### 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) - M10 April 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
<b>R thousands</b>	1									
<b>Multi-Year expenditure appropriation</b>	2									
Vote 1 - EXECUTIVE AND COUNCIL		-	-	-	-	-	-	-	-	-
Vote 2 - BUDGET AND TREASURY		-	-	-	-	-	-	-	-	-
Vote 3 - CORPORATE SERVICES		-	-	-	-	-	-	-	-	-
Vote 4 - TECHNICAL SERVICES		-	-	-	-	-	-	-	-	-
<b>Total Capital Multi-year expenditure</b>	4,7	-	-	-	-	-	-	-	-	-
<b>Single Year expenditure appropriation</b>	2									
Vote 1 - EXECUTIVE AND COUNCIL		-	-	80	28	28	67	(39)	-58%	-
Vote 2 - BUDGET AND TREASURY		-	453	147	3	82	123	(41)	-33%	-
Vote 3 - CORPORATE SERVICES		-	702	1,104	390	914	920	(5)	-1%	-
Vote 4 - TECHNICAL SERVICES		-	-	100	40	40	83	(43)	-52%	-
<b>Total Capital single-year expenditure</b>	4	-	1,155	1,431	461	1,064	1,192	(128)	-11%	-
<b>Total Capital Expenditure</b>		-	1,155	1,431	461	1,064	1,192	(128)	-11%	-
<b>Capital Expenditure - Functional Classification</b>										
<b>Governance and administration</b>		-	1,155	224	214	817	168	649	386%	-
Executive and council		-	-	65	28	28	49	(21)	-43%	-
Finance and administration		-	1,155	159	187	789	119	670	562%	-
Internal audit		-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		-	-	1,092	207	207	819	(612)	-75%	-
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	1,068	207	207	801	(594)	-74%	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	24	-	-	18	(18)	-100%	-
<b>Economic and environmental services</b>		-	-	115	40	40	86	(46)	-54%	-
Planning and development		-	-	15	-	-	11	(11)	-100%	-
Road transport		-	-	100	40	40	75	(35)	-47%	-
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
<b>Other</b>		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Functional Classification</b>	3	-	1,155	1,431	461	1,064	1,073	(9)	-1%	-
<b>Funded by:</b>										
National Government		-	200	110	9	9	83	(74)	-90%	-
Provincial Government		-	702	1,068	381	905	801	104	13%	-
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>		-	902	1,178	389	913	883	30	3%	-
<b>Public contributions &amp; donations</b>	5	-	-	-	-	-	-	-	-	-
<b>Borrowing</b>	6	-	-	-	-	-	-	-	-	-
<b>Internally generated funds</b>		-	253	253	72	150	190	(39)	-21%	-
<b>Total Capital Funding</b>		-	1,155	1,431	461	1,064	1,073	(9)	-1%	-



### 4.1.7 Table C6: Monthly Budget Statement – Financial Position

DC5 Central Karoo - Table C6 Monthly Budget Statement - Financial Position - M10 April 2018

Description	Ref	2016/17	Budget Year 2017/18			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>R thousands</b>	1					
<b>ASSETS</b>						
<b>Current assets</b>						
Cash		2,989	4,286	4,286	11,985	4,286
Call investment deposits		–	4,000	4,000	–	4,000
Consumer debtors		–	472	472	–	472
Other debtors		2,430	1,186	1,186	2,631	1,186
Current portion of long-term receivables		–	896	896	–	896
Inventory		815	1,060	1,060	1,532	1,060
<b>Total current assets</b>		<b>6,233</b>	<b>11,899</b>	<b>11,899</b>	<b>16,148</b>	<b>11,899</b>
<b>Non current assets</b>						
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		–	–	–	–	–
<b>Total non current assets</b>		<b>17,822</b>	<b>16,533</b>	<b>18,645</b>	<b>17,634</b>	<b>16,533</b>
<b>TOTAL ASSETS</b>		<b>24,055</b>	<b>28,432</b>	<b>30,543</b>	<b>33,782</b>	<b>28,432</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft		–	–	–	–	–
Borrowing		39	42	42	39	42
Consumer deposits		–	–	–	–	–
Trade and other payables		8,300	6,970	6,970	1,369	6,970
Provisions		4,223	–	–	4,166	–
<b>Total current liabilities</b>		<b>12,562</b>	<b>7,012</b>	<b>7,012</b>	<b>5,574</b>	<b>7,012</b>
<b>Non current liabilities</b>						
Borrowing		101	98	98	101	98
Provisions		17,452	23,613	23,613	17,452	23,613
<b>Total non current liabilities</b>		<b>17,553</b>	<b>23,711</b>	<b>23,711</b>	<b>17,553</b>	<b>23,711</b>
<b>TOTAL LIABILITIES</b>		<b>30,115</b>	<b>30,723</b>	<b>30,723</b>	<b>23,127</b>	<b>30,723</b>
<b>NET ASSETS</b>	2	<b>(6,060)</b>	<b>(2,292)</b>	<b>(180)</b>	<b>10,655</b>	<b>(2,292)</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated Surplus/(Deficit)		(6,060)	(2,292)	(2,292)	10,655	(2,292)
Reserves		–	–	–	–	–
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	<b>(6,060)</b>	<b>(2,292)</b>	<b>(2,292)</b>	<b>10,655</b>	<b>(2,292)</b>

**4.1.8 Table C7: Monthly Budget Statement - Cash Flow**

DC5 Central Karoo - Table C7 Monthly Budget Statement - Cash Flow - M10 April 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
<b>R thousands</b>										
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>										
<b>Receipts</b>										
Property rates		-	-	-	-	-	-	-	-	
Service charges		-	-	-	-	-	-	-	-	
Other revenue		35,790	45,021	42,677	10,278	44,899	44,899	#DIV/0!		
Government - operating		28,964	26,705	36,182	1,084	32,374	32,374	#DIV/0!		
Government - capital		-	1,000	800	-	870	870	#DIV/0!		
Interest		482	550	610	50	426	426	#DIV/0!		
Dividends		-	-	-	-	-	-	-		
<b>Payments</b>										
Suppliers and employees		(66,710)	(71,528)	(78,661)	(5,021)	(68,308)	68,308	#DIV/0!		
Finance charges		(11)	-	-	-	-	-	-		
Transfers and Grants		-	-	-	-	-	-	-		
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>(1,486)</b>	<b>1,749</b>	<b>1,608</b>	<b>6,391</b>	<b>10,262</b>	<b>-</b>	<b>(10,262)</b>	<b>#DIV/0!</b>	<b>-</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE		(1,056)	-	-	-	-	-	-		
Decrease (Increase) in non-current debtors		-	(691)	(691)	-	(202)	(202)	#DIV/0!		
Decrease (increase) other non-current receivables		-	-	-	-	-	-	-		
Decrease (increase) in non-current investments		(457)	-	-	-	-	-	-		
<b>Payments</b>										
Capital assets		-	(1,155)	(1,431)	(461)	(1,064)	1,064	#DIV/0!		
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(1,513)</b>	<b>(1,846)</b>	<b>(2,121)</b>	<b>(461)</b>	<b>(1,265)</b>	<b>-</b>	<b>1,265</b>	<b>#DIV/0!</b>	<b>-</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
<b>Receipts</b>										
Short term loans		(101)	-	-	-	-	-	-		
Borrowing long term/refinancing		-	-	-	-	-	-	-		
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-		
<b>Payments</b>										
Repayment of borrowing		-	-	-	-	-	-	-		
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>(101)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>(3,101)</b>	<b>(97)</b>	<b>(514)</b>	<b>5,930</b>	<b>8,997</b>	<b>-</b>			<b>-</b>
Cash/cash equivalents at beginning:		6,089	8,383	8,383		2,989	8,383			2,989
Cash/cash equivalents at monthly ear end:		2,989	8,286	7,869		11,985	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 - M10 April 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			
<b>R thousands</b>													
<b>Debtors Age Analysis By Income Source</b>													
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	1,218	145	30	22	350	684	-	(1)	2,447	1,054		
<b>Total By Income Source</b>	<b>2000</b>	<b>1,218</b>	<b>145</b>	<b>30</b>	<b>22</b>	<b>350</b>	<b>684</b>	<b>-</b>	<b>(1)</b>	<b>2,447</b>	<b>1,054</b>	<b>-</b>	<b>-</b>
<b>2016/17 - totals only</b>													
<b>Debtors Age Analysis By Customer Group</b>													
Organs of State	2200									-	-		
Commercial	2300									-	-		
Households	2400									-	-		
Other	2500	1,218	145	30	22	350	684	-	(1)	2,447	1,054		
<b>Total By Customer Group</b>	<b>2600</b>	<b>1,218</b>	<b>145</b>	<b>30</b>	<b>22</b>	<b>350</b>	<b>684</b>	<b>-</b>	<b>(1)</b>	<b>2,447</b>	<b>1,054</b>	<b>-</b>	<b>-</b>

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 - M10 April 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			
<b>R thousands</b>												
<b>Creditors Age Analysis By Customer Type</b>												
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	61	-	-	2,217					2,278		
Other	0900	1,365	563	326	173	636	-	-	-	3,063		
<b>Total By Customer Type</b>	<b>1000</b>	<b>1,426</b>	<b>563</b>	<b>326</b>	<b>2,390</b>	<b>636</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,341</b>	<b>-</b>	

## 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 - M10 April 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 %	
<b>R thousands</b>										
<b>RECEIPTS:</b>										
<b>Operating Transfers and Grants</b>										
<b>National Government:</b>		23,532	1,250	26,657	-	26,657	22,214	4,085	18.4%	-
Local Government Equitable Share		19,416	-	22,595	-	22,595	18,829	3,766	20.0%	-
Finance Management		1,250	1,250	1,050	-	1,050	875	-	-	-
EPWP Incentive		1,000	-	1,095	-	1,095	913	-	-	-
Rural Asset Management Grant		1,866	-	1,917	-	1,917	1,598	320	20.0%	-
<b>Provincial Government:</b>		2,300	240	4,018	-	4,018	3,348	21	0.6%	-
FMG - MSCOA		220	-	125	-	125	104	21	20.0%	-
FMG - MSCOA TRAINING		500	-	169	-	169	141	-	-	-
FMG - Improvement of Service Level Standards		100	-	100	-	100	83	-	-	-
FMG - Improvement of Assurance Function		700	-	350	-	350	292	-	-	-
FMG - Training re Performance Reporting		200	-	125	-	125	104	-	-	-
FMG - Internship training		100	-	-	-	-	-	-	-	-
FMG - Capacity Building Bursary Fund		120	240	245	-	245	204	-	-	-
FMG - ICT Internship		60	-	111	-	111	93	-	-	-
WC FMSG 2017/18		-	-	1,775	-	1,775	1,479	-	-	-
Drought Relief Support		300	-	218	-	218	182	-	-	-
GROUND WATER LEVEL MONTIORING		-	-	800	-	800	667	-	-	-
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>		-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>		1,832	-	5,012	842	2,162	4,176	(2,014)	-48.2%	-
CHIETA		533	-	1,765	158	547	1,471	(924)	-62.8%	-
LG SETA		835	-	247	684	1,368	206	-	-	-
Doring veld Project		465	-	984	-	247	820	-	-	-
Audit fee		-	-	2,015	-	-	1,679	-	-	-
<b>Total Operating Transfers and Grants</b>	5	27,664	1,490	35,687	842	32,837	29,739	2,092	7.0%	-
<b>Capital Transfers and Grants</b>										
<b>National Government:</b>		-	-	200	-	200	167	33	20.0%	-
Finance Management		-	-	200	-	200	167	33	20.0%	-
<b>Provincial Government:</b>		1,300	800	1,287	-	1,287	1,073	215	20.0%	-
FMG - Capacity Building Bursary Fund		-	-	-	-	-	-	-	-	-
Fire Brigade Capacity Building		1,300	800	1,217	-	1,217	1,014	-	-	-
Disaster Management Grant		-	-	70	-	70	58	12	20.0%	-
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>		-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>		-	-	-	-	-	-	-	-	-
<b>Total Capital Transfers and Grants</b>	5	1,300	800	1,487	-	1,487	1,239	248	20.0%	-
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	5	28,964	2,290	37,174	842	34,325	30,978	2,340	7.6%	-

## 6.2 Supporting Table SC7 (1) – Grant expenditure

DC5 Central Karoo - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M10 April 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
<b>R thousands</b>										
<b>EXPENDITURE</b>										
<b>Operating expenditure of Transfers and Grants</b>										
National Government:		23,141	26,857	26,465	2,368	21,467	22,054	(587)	-2.7%	-
Local Government Equitable Share		19,416	22,595	22,595	1,883	18,829	18,829	-		
Finance Management		1,248	1,250	1,050	186	1,170	875	295	33.7%	
EPWP Incentive		1,251	1,095	1,095	92	489	913	(424)	-46.4%	
Rural Asset Management Grant		1,226	1,917	1,725	208	979	1,438	(459)	-31.9%	
Provincial Government:		1,913	800	4,018	362	1,487	3,348	(64)	-1.9%	-
FMG - MSCOA		50	-	-	-	-	-	-		-
FMG - MFIP		500	-	-	-	-	-	-		-
FMG - IDP		200	-	-	-	-	-	-		-
FMG - MSCOA		220	-	125	-	125	104			-
FMG - MSCOA TRAINING		206	-	169	-	-	141			-
FMG - Improvement of Service Level Standards		-	-	100	-	-	83			-
FMG - Improvement of Assurance Function		350	-	350	-	350	292			-
FMG - Training re Performance Reporting		75	-	125	26	26	104			-
FMG - Internship Training		100	-	-	-	-	-			-
FMG - Capacity Building Bursary Fund		115	-	245	-	127	204			-
FMG - ICT Internship		15	-	111	-	-	93			-
WC FMSG 2017/18		-	-	1,775	242	741	1,479			-
Drought Relief Support		82	-	218	94	118	182	(64)	-35.2%	-
Fire Brigade Capacity Building		-	800	800	-	-	667			-
District Municipality:		-	-	-	-	-	-	-		-
[insert description]		-	-	-	-	-	-	-		-
Other grant providers:		2,739	-	5,012	-	392	4,176	(3,784)	-90.6%	-
*Audit fee		-	-	2,015	-	1,679	(1,679)	-100.0%		-
Doringveld Project		1,118	-	247	-	-	206			-
LG Seta		1,307	-	984	-	-	820			-
CHIETA		315	-	1,765	-	392	1,471	(1,079)	-73.3%	-
<b>Total operating expenditure of Transfers and Grants:</b>		<b>27,793</b>	<b>27,657</b>	<b>35,495</b>	<b>2,730</b>	<b>23,346</b>	<b>29,579</b>	<b>(4,436)</b>	<b>-15.0%</b>	<b>-</b>
<b>Capital expenditure of Transfers and Grants</b>										
National Government:		-	-	200	-	-	167	(167)	-100.0%	-
Finance Management		-	-	200	-	-	167	(167)	-100.0%	-
Provincial Government:		-	-	1,287	596	597	1,073	(475)	-44.3%	-
Fire Brigade Capacity Building		-	-	1,217	596	597	1,014	(417)	-41.1%	-
Disaster Management Grant		-	-	70	-	-	58	(58)	-100.0%	-
District Municipality:		-	-	-	-	-	-	-		-
Other grant providers:		-	-	-	-	-	-	-		-
<b>Total capital expenditure of Transfers and Grants</b>		<b>-</b>	<b>-</b>	<b>1,487</b>	<b>596</b>	<b>597</b>	<b>1,239</b>	<b>(642)</b>	<b>-51.8%</b>	<b>-</b>
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>		<b>27,793</b>	<b>27,657</b>	<b>36,982</b>	<b>3,326</b>	<b>23,943</b>	<b>30,818</b>	<b>(5,078)</b>	<b>-16.5%</b>	<b>-</b>

## 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 - M10 April 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
<b>R thousands</b>									
<b>Monthly expenditure performance trend</b>									
July		96	3	3	3	3	-		0%
August		96	-	-	3	192	190	98.6%	0%
September		96	1	1	3	193	190	98.4%	0%
October		96	19	19	22	213	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	222	1	59	487	427	87.8%	5%
February		96	222	13	72	709	637	89.8%	6%
March		96	222	530	602	931	328	35.3%	52%
April		96	222	461	1,064	1,153	89	7.7%	0
May		96	222		-	1,375	1,375	100.0%	-
June		96	246		-	1,621	1,621	100.0%	-
<b>Total Capital expenditure</b>		-	1,155	1,431	1,064				

## Section 8 – Councillor and staff benefits

### 8.1 Supporting Table SC8

DC5 Central Karoo - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M10 April 2018

Summary of Employee and Councillor remuneration	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	A	B	C						D
<b>Councillors (Political Office Bearers plus Other)</b>										
Basic Salaries and Wages		2,999	-	3,272	275	2,790	2,727	63	2%	-
Pension and UIF Contributions		36	-	20	0	12	16	(4)	-27%	-
Medical Aid Contributions		576	-	544	43	383	453	(70)	-15%	-
Motor Vehicle Allowance		-	-	-	-	-	-	-	-	-
Cellphone Allowance		-	-	-	-	-	-	-	-	-
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
<b>Sub Total - Councillors</b>		<b>3,611</b>	<b>-</b>	<b>3,836</b>	<b>318</b>	<b>3,185</b>	<b>3,197</b>	<b>(11)</b>	<b>0%</b>	<b>-</b>
% increase	4			6.2%						
<b>Senior Managers of the Municipality</b>	3									
Basic Salaries and Wages		890	-	1,967	176	2,525	1,639	885	54%	-
Pension and UIF Contributions		305	148	594	43	441	495	(54)	-11%	-
Medical Aid Contributions		34	-	128	13	110	107	3	3%	-
Overtime		7	-	-	-	-	-	-	-	-
Performance Bonus		61	-	591	-	42	493	(451)	-91%	-
Motor Vehicle Allowance		496	15	265	65	753	221	532	241%	-
Cellphone Allowance		11	100	114	11	70	95	(25)	-28%	-
Housing Allowances		39	10	48	4	37	40	(4)	-9%	-
Other benefits and allowances		-	45	819	8	6	683	(676)	-99%	-
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	89	-	-	74	(74)	-100%	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
<b>Sub Total - Senior Managers of Municipality</b>		<b>1,843</b>	<b>318</b>	<b>4,615</b>	<b>321</b>	<b>3,983</b>	<b>3,846</b>	<b>137</b>	<b>4%</b>	<b>-</b>
% increase	4		-82.7%	150.5%						
<b>Other Municipal Staff</b>										
Basic Salaries and Wages		24,039	(23)	23,252	2,007	19,831	19,377	454	2%	-
Pension and UIF Contributions		3,346	3,212	4,000	310	3,216	3,333	(117)	-4%	-
Medical Aid Contributions		1,982	(22,508)	579	129	1,260	483	777	161%	-
Overtime		411	90	283	154	831	236	595	252%	-
Performance Bonus		1,954	300	1,791	-	1,636	1,492	144	10%	-
Motor Vehicle Allowance		516	(362)	1,493	37	406	1,244	(838)	-67%	-
Cellphone Allowance		-	40	11	1	2	9	(7)	-80%	-
Housing Allowances		211	1,723	209	17	184	174	10	6%	-
Other benefits and allowances		921	605	244	9	201	204	(3)	-1%	-
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		19	239	150	-	43	125	(82)	-65%	-
Post-retirement benefit obligations		225	-	185	-	-	154	(154)	-100%	-
<b>Sub Total - Other Municipal Staff</b>		<b>33,623</b>	<b>(16,683)</b>	<b>32,197</b>	<b>2,663</b>	<b>27,610</b>	<b>26,831</b>	<b>779</b>	<b>3%</b>	<b>-</b>
% increase	4		-149.6%	-4.2%						
<b>Total Parent Municipality</b>		<b>39,076</b>	<b>(16,365)</b>	<b>40,649</b>	<b>3,303</b>	<b>34,779</b>	<b>33,874</b>	<b>905</b>	<b>3%</b>	<b>-</b>
Unpaid salary, allowances & benefits in arrears:										
<b>Total Municipal Entities</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>		<b>39,076</b>	<b>(16,365)</b>	<b>40,649</b>	<b>3,303</b>	<b>34,779</b>	<b>33,874</b>	<b>905</b>	<b>3%</b>	<b>-</b>
% increase	4		-141.9%	4.0%						
<b>TOTAL MANAGERS AND STAFF</b>		<b>35,466</b>	<b>(16,365)</b>	<b>36,813</b>	<b>2,984</b>	<b>31,593</b>	<b>30,677</b>	<b>916</b>	<b>3%</b>	<b>-</b>

## Section 9 – Investment portfolio

### 9.1 Supporting Table SC5

DC5 Central Karoo - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M10 April 2018

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Expiry date of investment	Accrued interest for the month	Yield for the month 1 (%)	Market value at beginning of the month	Change in market value	Market value at end of the month
		Yrs/Months							
<b>R thousands</b>									
<b>Municipality</b>									
<b>Municipality sub-total</b>					-		-	-	-
<b>Entities</b>									
<b>Entities sub-total</b>					-		-	-	-
<b>TOTAL INVESTMENTS AND INTEREST</b>	2				-		-	-	-

Note that the municipality only have call accounts which are classified under cash.



## Section 10 – Quality Certificate

### QUALITY CERTIFICATE

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

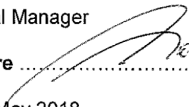
(mark as appropriate)

- |                                     |  |
|-------------------------------------|--|
| <input checked="" type="checkbox"/> | The monthly budget statement   |
| <input type="checkbox"/>            | Quarterly report on the implementation of the budget and financial state affairs of the municipality |
| <input type="checkbox"/>            | Mid – year budget and performance assessment   |

For the month of April 2018 (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**: 9 May 2018