

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 May 2018



Table of Contents

<u>Glossary</u>	3
<u>PART 1 – IN-YEAR REPORT</u>	5
<u>Section 1 – Mayor's Report</u>	5
<u>Section 2 - Resolutions</u>	6
<u>Section 3 – Executive Summary</u>	7
<u>Section 4 – In-year budget statement tables</u>	11
<u>PART 2 – SUPPORTING DOCUMENTATION</u>	18
<u>Section 5 – Debtors' and Creditors analysis</u>	19
<u>Section 6 – Allocation and grant receipts and expenditure</u>	20
<u>Section 7 – Capital programme performance</u>	23

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 May 2018 in-year report is:

RESOLVED

(a) That the Council take note of contents in the in-year monthly report for May 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>Total Revenue</u>
Original Budget	1,154,754.00	71,782,369.00	72,476,776.00
Adjustment Budget	1,494,603.39	80,632,125.49	82,321,520.73
Actual spend / received (YTD)	1,144,215.27	70,745,749.54	74,628,633.71
Percentage Spend (YTD)	77%	88%	91%

The table reflect an improvement in the capital budget, from 74% in M10 to 77% in M11. The total operating expenditure and revenue reflects percentage spend of 88% and 91% 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 May 2018 is R 895 472. Refer to table C4 for more detail.

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

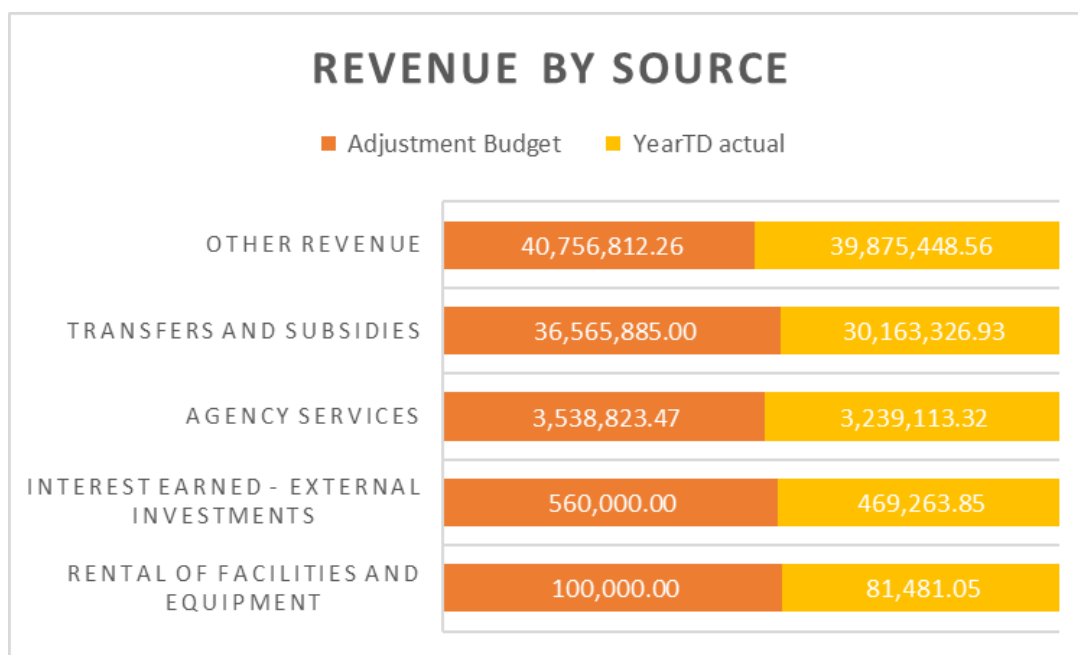


Figure 1 – Revenue by source

Other Revenue

The actual amount received (Year-to-date) amounts to R 39.875 million. Total revenue received (excluding capital grants) reflects a **variance of 1%** in comparison with the year to date budget.

Rental of facilities and equipment

The total budget amount for Rental of facilities and equipment was adjusted downwards to R 100 000 during the adjustment budget, whilst the year to date budget R 91 667 and the year to date actual revenue is R 81 481. The rental of facilities actual spending for the year to date amounts to 81% of the total budget amount of the financial year, this improved significantly from the 37% up to April 2018.

Interest earned – external investments

The budget amount for Interest earned was adjusted downwards from R 610 000 to R 560 000 whilst the year to date budget based on history is R 513 333, whilst the year to date actual revenue is R 469 264.

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 70.746 million while the monthly actual amounts to R 7.679 million. The year to date budget is R 73.913 million which represents a **variance of 4.3 %** for the year to date, which can be accepted as reasonable.

3.2.1.3 Operating Expenditure by Municipal Vote

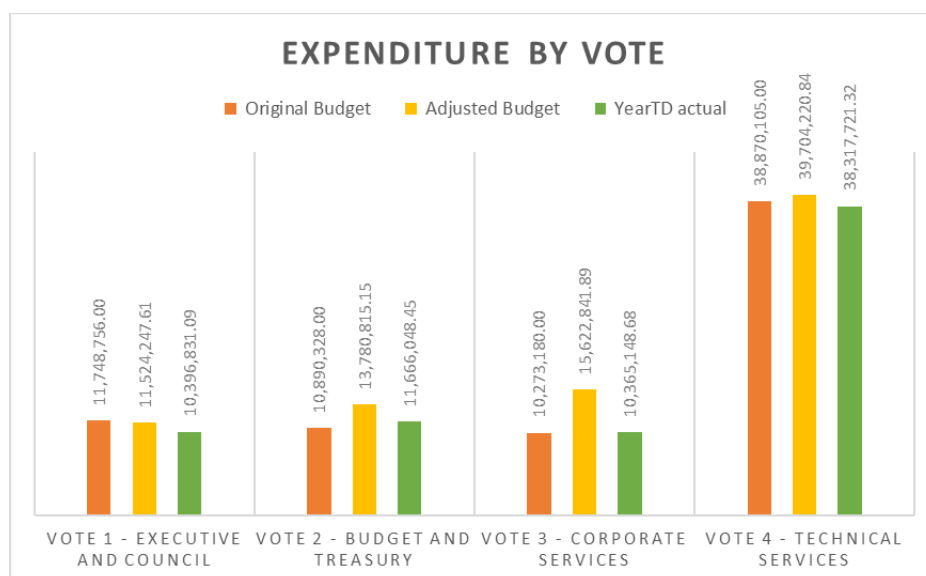


Figure 7 – Breakdown Operating Expenditure by Municipal Vote

Expenditure by Vote	Original Budget	Adjusted Budget	YearTD actual	% Spend
Vote 1 - EXECUTIVE AND COUNCIL	11,748,756.00	11,524,247.61	10,396,831.09	90%
Vote 2 - BUDGET AND TREASURY	10,890,328.00	13,780,815.15	11,666,048.45	85%
Vote 3 - CORPORATE SERVICES	10,273,180.00	15,622,841.89	10,365,148.68	66%
Vote 4 - TECHNICAL SERVICES	38,870,105.00	39,704,220.84	38,317,721.32	97%
Total Expenditure by Vote	71,782,369.00	80,632,125.49	70,745,749.54	88%

The adjusted budget for Technical Service is R 39.704 million of which R 38.317 million has been expended and represents 97% of the budget amount.

The adjusted budget for Corporate Services is R 15.623 million of which R 10.365 million has been expended and represents 66% of the budget amount.

The adjusted budget for Budget and Treasury is R 13.781 million of which R 11.666 million has been expended and represents 85% of the budget amount.

The adjusted budget for Executive and council is R 11.524 million of which R 10.397 million has been expended and represents 90% of the budget amount.

3.2.1.4 Capital Expenditure

The capital spending for the month of May 2018 amounts to R 80 467 and for the year to date R 1 144 215 (77% of total budget amount). The total capital budget amount is R 1.494 million.

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 6.452 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 - M11 May 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	-	560	24	469	513	(44)	-9%	-
Transfers and subsidies	27,793	(772)	36,566	182	30,163	33,519	(3,355)	-10%	-
Other own revenue	37,382	(5,432)	44,396	689	43,196	40,696	2,500	6%	-
Total Revenue (excluding capital transfers and contributions)	65,656	(6,203)	81,522	895	73,829	74,728	(899)	-1%	-
Employee costs	35,466	(16,365)	41,337	3,196	34,876	37,892	(3,016)	-8%	-
Remuneration of Councillors	3,611	-	3,890	309	3,494	3,566	(71)	-2%	-
Depreciation & asset impairment	326	932	387	-	161	355	(194)	-55%	-
Finance charges	11	-	-	-	-	-	-	-	-
Materials and bulk purchases	1,214	22	75	5	67	69	(1)	-2%	-
Transfers and subsidies	-	-	772	-	-	707	(707)	-100%	-
Other expenditure	24,135	(17,792)	34,172	4,169	32,147	31,324	823	3%	-
Total Expenditure	64,763	(33,203)	80,632	7,679	70,746	73,913	(3,167)	-4%	-
Surplus/(Deficit)	893	27,000	889	(6,784)	3,083	815	2,268	278%	-
Transfers and subsidies - capital (monetary alloc	883	-	800	-	870	733	137	19%	-
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	1,776	27,000	1,689	(6,784)	3,953	1,549	2,404	155%	-
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	1,776	27,000	1,689	(6,784)	3,953	1,549	2,404	155%	-
Capital expenditure & funds sources									
Capital expenditure	-	1,155	1,495	80	1,144	1,370	(226)	-16%	-
Capital transfers recognised	-	902	1,260	24	938	1,155	(217)	-19%	-
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	-	253	235	56	206	215	(9)	-4%	-
Total sources of capital funds	-	1,155	1,495	80	1,144	1,370	(226)	-16%	-
Financial position									
Total current assets	6,233	11,899	11,899	-	9,374	-	-	-	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	-	2,603	-	-	-	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)	-	6,852	-	-	-	(2,292)
Cash flows									
Net cash from (used) operating	(1,486)	1,749	1,689	(6,784)	3,908	-	(3,908)	#DIV/0!	-
Net cash from (used) investing	(1,513)	(1,846)	(2,186)	(80)	(444)	-	444	#DIV/0!	-
Net cash from (used) financing	(101)	-	-	-	-	-	-	-	-
Cash/cash equivalents at the month/year end	2,989	8,286	7,887	-	6,452	8,383	1,930	23%	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	(26)	747	101	28	21	473	-	(1)	1,344
Creditors Age Analysis									
Total Creditors	1,642	327	159	1,069	-	-	-	-	3,197

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) - M11 May 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										
Governance and administration		35,274	(3,332)	39,651	218	33,683	36,347	(2,664)	-7%	-
Executive and council		10,664	(262)	19,102	(18)	17,922	17,510	412	2%	-
Finance and administration		24,045	(3,069)	20,549	236	15,761	18,836	(3,075)	-16%	-
Internal audit		565	-	-	-	-	-	-	-	-
Community and public safety		995	(1,252)	2,351	5	1,705	2,155	(450)	-21%	-
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		965	(2)	2,305	-	1,670	2,113	(443)	-21%	-
Housing		-	-	-	-	-	-	-	-	-
Health		31	(1,250)	46	5	35	42	(7)	-16%	-
Economic and environmental services		30,271	(826)	40,319	672	39,310	36,959	2,351	6%	-
Planning and development		200	(659)	-	-	-	-	-	-	-
Road transport		30,071	(167)	40,319	672	39,310	36,959	2,351	6%	-
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
Other	4	-	(65)	-	-	-	-	-	-	-
Total Revenue - Functional	2	66,539	(5,474)	82,322	895	74,699	75,461	(763)	-1%	-
Expenditure - Functional										
Governance and administration		26,542	3,941	32,105	3,153	27,638	29,429	(1,792)	-6%	-
Executive and council		7,849	(479)	9,735	1,039	9,226	8,924	302	3%	-
Finance and administration		18,303	2,796	22,280	2,088	18,079	20,423	(2,345)	-11%	-
Internal audit		390	1,624	89	26	333	82	251	307%	-
Community and public safety		3,514	2,218	5,335	418	3,932	4,890	(958)	-20%	-
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		1,065	-	1,987	73	1,015	1,821	(807)	-44%	-
Housing		-	-	-	-	-	-	-	-	-
Health		2,449	2,218	3,348	344	2,917	3,069	(152)	-5%	-
Economic and environmental services		33,713	(19,180)	43,161	4,098	39,156	39,564	(409)	-1%	-
Planning and development		814	6,642	1,943	137	838	1,781	(944)	-53%	-
Road transport		32,899	(25,822)	41,218	3,962	38,318	37,783	535	1%	-
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
Other		993	(19,454)	32	10	21	29	(8)	-29%	-
Total Expenditure - Functional	3	64,763	(32,475)	80,632	7,679	70,746	73,913	(3,167)	-4%	-
Surplus/ (Deficit) for the year		1,776	27,000	1,689	(6,784)	3,953	1,549	2,404	155%	-

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) - M11 May 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	(921)	19,102	(18)	17,922	17,510	412	2.4%	-
Vote 2 - BUDGET AND TREASURY		14,487	(1,095)	14,124	(63)	9,744	12,947	(3,203)	-24.7%	-
Vote 3 - CORPORATE SERVICES		10,244	(3,291)	8,776	305	7,722	8,045	(323)	-4.0%	-
Vote 4 - TECHNICAL SERVICES		30,071	(167)	40,319	672	39,310	36,959	2,351	6.4%	-
Total Revenue by Vote	2	66,539	(5,474)	82,322	895	74,699	75,461	(763)	-1.0%	-
Expenditure by Vote	1									
Vote 1 - EXECUTIVE AND COUNCIL		9,053	7,787	11,524	1,202	10,397	10,564	(167)	-1.6%	-
Vote 2 - BUDGET AND TREASURY		8,856	869	13,781	1,307	11,666	12,632	(966)	-7.6%	-
Vote 3 - CORPORATE SERVICES		13,955	(15,308)	15,623	1,209	10,365	14,321	(3,956)	-27.6%	-
Vote 4 - TECHNICAL SERVICES		32,899	(25,822)	39,704	3,962	38,318	36,396	1,922	5.3%	-
Total Expenditure by Vote	2	64,763	(32,475)	80,632	7,679	70,746	73,913	(3,167)	-4.3%	-
Surplus/ (Deficit) for the year	2	1,776	27,000	1,689	(6,784)	3,953	1,549	2,404	155.3%	-

4.1.3 Table C3C: Monthly Budget Statement

DC5 Central Karoo - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - A - M11 May 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	(921)	19,102	(18)	17,922	17,510	412	2%	-
1.1 - MUNICIPAL MANAGER		5,189	(262)	4,038	(18)	2,858	3,702	(844)	-23%	-
1.2 - COUNCIL GENERAL EXPENSES		5,475	-	15,064	-	15,064	13,809	1,255	9%	-
1.3 - INTERNAL AUDIT		874	-	-	-	-	-	-	-	-
1.4 - IDP		-	-	-	-	-	-	-	-	-
1.5 - EDA		-	-	-	-	-	-	-	-	-
1.6 - LED		-	-	-	-	-	-	-	-	-
1.7 - STRATEGIC PLANNING		200	(659)	-	-	-	-	-	-	-
Vote 2 - BUDGET AND TREASURY		14,487	(1,095)	14,124	(63)	9,744	12,947	(3,203)	-25%	-
2.1 - FINANCIAL SERVICES		14,472	(1,090)	12,874	(63)	9,744	11,801	(2,057)	-17%	-
2.2 - DISTRICT COUNCIL LEVIES		-	-	-	-	-	-	-	-	-
2.3 - FINANCE MANAGEMENT GRANT		15	(5)	1,250	-	-	1,146	(1,146)	-100%	-
Vote 3 - CORPORATE SERVICES		10,244	(3,291)	8,776	305	7,722	8,045	(323)	-4%	-
3.1 - CORPORATE SERVICES		9,249	(1,974)	6,425	300	6,017	5,890	127	2%	-
3.2 - TOURISM		-	(65)	-	-	-	-	-	-	-
3.3 - PMU		-	-	-	-	-	-	-	-	-
3.4 - ENVIRONMENTAL HEALTH		31	(1,250)	46	5	35	42	(7)	-16%	-
3.5 - CIVIL DEFENCE		965	(2)	2,305	-	1,670	2,113	(443)	-21%	-
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		30,071	(167)	40,319	672	39,310	36,959	2,351	6%	-
4.1 - ROADS		30,071	(167)	40,319	672	39,310	36,959	2,351	6%	-
4.2 - TRANSPORT FUND		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	66,539	(5,474)	82,322	895	74,699	75,461	(763)	-1%	-
Expenditure by Vote	1									
Vote 1 - EXECUTIVE AND COUNCIL		9,053	7,787	11,524	1,202	10,397	10,564	(167)	-2%	-
1.1 - MUNICIPAL MANAGER		2,903	571	4,442	667	4,937	4,072	865	21%	-
1.2 - COUNCIL GENERAL EXPENSES		4,945	(1,050)	4,743	372	4,289	4,348	(59)	-1%	-
1.3 - INTERNAL AUDIT		390	1,624	396	26	333	363	(30)	-8%	-
1.4 - IDP		-	-	-	-	-	-	-	-	-
1.5 - EDA		-	(220)	150	-	54	138	(84)	-61%	-
1.6 - LED		-	-	-	-	-	-	-	-	-
1.7 - STRATEGIC PLANNING		814	6,862	1,793	137	784	1,644	(860)	-52%	-
Vote 2 - BUDGET AND TREASURY		8,856	869	13,781	1,307	11,666	12,632	(966)	-8%	-
2.1 - FINANCIAL SERVICES		8,254	867	13,026	1,150	10,359	11,941	(1,581)	-13%	-
2.2 - DISTRICT COUNCIL LEVIES		-	-	-	-	-	-	-	-	-
2.3 - FINANCE MANAGEMENT GRANT		602	2	755	157	1,307	692	615	89%	-
Vote 3 - CORPORATE SERVICES		13,955	(15,308)	15,623	1,209	10,365	14,321	(3,956)	-28%	-
3.1 - CORPORATE SERVICES		9,448	1,928	10,110	782	6,413	9,267	(2,855)	-31%	-
3.2 - TOURISM		993	(19,454)	32	10	21	29	(8)	-29%	-
3.3 - PMU		-	-	-	-	-	-	-	-	-
3.4 - ENVIRONMENTAL HEALTH		2,449	2,218	3,350	344	2,917	3,071	(154)	-5%	-
3.5 - CIVIL DEFENCE		1,065	-	1,987	73	1,015	1,821	(807)	-44%	-
3.6 - GRANTS AND SUBSIDIES		-	-	-	-	-	-	-	-	-
3.7 - WORK FOR WATER		-	-	144	-	-	132	(132)	-100%	-
3.8 - NUTRITION SCHEME		-	-	-	-	-	-	-	-	-
3.9 - GLOBAL FUND		-	-	-	-	-	-	-	-	-
3.10 - PRIMARY HEALTH CARE		-	-	-	-	-	-	-	-	-
Vote 4 - TECHNICAL SERVICES		32,899	(25,822)	39,704	3,962	38,318	36,396	1,922	5%	-
4.1 - ROADS		32,899	(25,822)	39,704	3,962	38,318	36,396	1,922	5%	-
4.2 - TRANSPORT FUND		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	64,763	(32,475)	80,632	7,679	70,746	73,913	(3,167)	(0)	-
Surplus/ (Deficit) for the year	2	1,776	27,000	1,689	(6,784)	3,953	1,549	2,404	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) - M11 May 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	(53)	100	8	81	92	(10)	-11%	-	
Interest earned - external investments	482	-	560	24	469	513	(44)	-9%	-	
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	
Dividends received	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	
Licences and permits	-	-	-	-	-	-	-	-	-	
Agency services	3,328	9	3,539	300	3,239	3,244	(5)	0%	-	
Transfers and subsidies	27,793	(772)	36,566	182	30,163	33,519	(3,355)	-10%	-	
Other revenue	33,983	(5,388)	40,757	382	39,875	37,360	2,515	7%	-	
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	
Total Revenue (excluding capital transfers and contributions)		65,656	(6,203)	81,522	895	73,829	74,728	(899)	-1%	-
Expenditure By Type										
Employee related costs		35,466	(16,365)	41,337	3,196	34,876	37,892	(3,016)	-8%	-
Remuneration of councillors		3,611	-	3,890	309	3,494	3,566	(71)	-2%	-
Debt impairment		457	-	-	-	-	-	-	-	-
Depreciation & asset impairment		326	932	387	-	161	355	(194)	-55%	-
Finance charges		11	-	-	-	-	-	-	-	-
Bulk purchases		-	15	-	-	-	-	-	-	-
Other materials		1,214	7	75	5	67	69	(1)	-2%	-
Contracted services		1,449	(4,030)	2,232	900	2,599	2,046	552	27%	-
Transfers and subsidies		-	-	772	-	-	707	(707)	-100%	-
Other expenditure		22,182	(13,525)	31,940	3,269	29,549	29,278	271	1%	-
Loss on disposal of PPE		47	(238)	-	-	-	-	-	-	-
Total Expenditure		64,763	(33,203)	80,632	7,679	70,746	73,913	(3,167)	-4%	-
Surplus/(Deficit)										
Transfers and subsidies - capital (municipality allocations)		893	27,000	889	(6,784)	3,083	815	2,268	0	-
(National / Provincial and District)		883	-	800	-	870	733	137	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	27,000	1,689	(6,784)	3,953	1,549			-
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		1,776	27,000	1,689	(6,784)	3,953	1,549			-
Attributable to minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		1,776	27,000	1,689	(6,784)	3,953	1,549			-
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		1,776	27,000	1,689	(6,784)	3,953	1,549			-

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) - M11 May 2018

Vote 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									
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		-	-	58	-	28	53	(25)	-47%	-
Vote 2 - BUDGET AND TREASURY		-	453	197	12	93	180	(87)	-48%	-
Vote 3 - CORPORATE SERVICES		-	702	1,140	69	983	1,045	(62)	-6%	-
Vote 4 - TECHNICAL SERVICES		-	-	100	-	40	92	(52)	-56%	-
Total Capital single-year expenditure	4	-	1,155	1,495	80	1,144	1,370	(226)	-16%	-
Total Capital Expenditure		-	1,155	1,495	80	1,144	1,370	(226)	-16%	-
Capital Expenditure - Functional Classification										
Governance and administration		-	1,155	267	48	865	244	621	254%	-
Executive and council		-	-	58	-	28	53	(25)	-47%	-
Finance and administration		-	1,155	209	48	837	191	646	337%	-
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		-	-	1,128	32	239	1,034	(795)	-77%	-
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	1,100	32	239	1,008	(769)	-76%	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	28	-	-	26	(26)	-100%	-
Economic and environmental services		-	-	100	-	40	92	(52)	-56%	-
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		-	-	100	-	40	92	(52)	-56%	-
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	-	1,155	1,495	80	1,144	1,370	(226)	-16%	-
Funded by:										
National Government		-	200	160	-	9	146	(138)	-94%	-
Provincial Government		-	702	1,100	24	929	1,008	(79)	-8%	-
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-
Transfers recognised - capital	5	-	902	1,260	24	938	1,155	(217)	-19%	-
Public contributions & donations		-	-	-	-	-	-	-	-	-
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		-	253	235	56	206	215	(9)	-4%	-
Total Capital Funding		-	1,155	1,495	80	1,144	1,370	(226)	-16%	-

4.1.7 Table C6: Monthly Budget Statement – Financial Position

DC5 Central Karoo - Table C6 Monthly Budget Statement - Financial Position - M11 May 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	4,286	6,452	4,286
Call investment deposits		-	4,000	4,000	-	4,000
Consumer debtors		-	472	472	-	472
Other debtors		2,430	1,186	1,186	1,730	1,186
Current portion of long-term receivables		-	896	896	-	896
Inventory		815	1,060	1,060	1,192	1,060
Total current assets		6,233	11,899	11,899	9,374	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	27,008	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	(1,602)	6,970
Provisions		4,223	-	-	4,166	-
Total current liabilities		12,562	7,012	7,012	2,603	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	20,156	30,723
NET ASSETS	2	(6,060)	(2,292)	(180)	6,852	(2,292)
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		(6,060)	(2,292)	(2,292)	6,852	(2,292)
Reserves		-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	(6,060)	(2,292)	(2,292)	6,852	(2,292)

4.1.8 Table C7: Monthly Budget Statement - Cash Flow

DC5 Central Karoo - Table C7 Monthly Budget Statement - Cash Flow - M11 May 2018

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	44,396	689	45,589		45,589	#DIV/0!	
Government - operating		28,964	26,705	36,566	182	32,556		32,556	#DIV/0!	
Government - capital			1,000	800	-	870		870	#DIV/0!	
Interest		482	550	560	24	450		450	#DIV/0!	
Dividends		-	-	-	-	-		-		
Payments										
Suppliers and employees		(66,710)	(71,528)	(80,632)	(7,679)	(75,557)		75,557	#DIV/0!	
Finance charges		(11)	-	-	-	-		-		
Transfers and Grants		-	-	-	-	-		-		
NET CASH FROM/(USED) OPERATING ACTIVITIES		(1,486)	1,749	1,689	(6,784)	3,908		(3,908)	#DIV/0!	-
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		(1,056)	-	-	-	-		-		
Decrease (Increase) in non-current debtors			(691)	(691)	-	700		700	#DIV/0!	
Decrease (increase) other non-current receivables			-	-	-	-		-		
Decrease (increase) in non-current investments		(457)	-	-	-	-		-		
Payments										
Capital assets			(1,155)	(1,495)	(80)	(1,144)		1,144	#DIV/0!	
NET CASH FROM/(USED) INVESTING ACTIVITIES		(1,513)	(1,846)	(2,186)	(80)	(444)		444	#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)	(496)	(6,864)	3,464		-		-
Cash/cash equivalents at beginning:		6,089	8,383	8,383		2,989		8,383		2,989
Cash/cash equivalents at month/year end:		2,989	8,286	7,887		6,452		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 - M11 May 2018

Description	NT Code	Budget Year 2017/18								Total	Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr				
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200									-	-		
Trade and Other Receivables from Exchange Transactions - Electricity	1300									-	-		
Receivables from Non-exchange Transactions - Property Rates	1400									-	-		
Receivables from Exchange Transactions - Waste Water Management	1500									-	-		
Receivables from Exchange Transactions - Waste Management	1600									-	-		
Receivables from Exchange Transactions - Property Rental Debtors	1700									-	-		
Interest on Arrear Debtor Accounts	1810									-	-		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820									-	-		
Other	1900	(26)	747	101	28	21	473	-	(1)	1,344	522		
Total By Income Source	2000	(26)	747	101	28	21	473	-	(1)	1,344	522	-	-
2016/17 - totals only													
Debtors Age Analysis By Customer Group													
Organs of State	2200									-	-		
Commercial	2300									-	-		
Households	2400									-	-		
Other	2500	(26)	747	101	28	21	473	-	(1)	1,344	522		
Total By Customer Group	2600	(26)	747	101	28	21	473	-	(1)	1,344	522	-	-

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 - M11 May 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	1,642	327	159	1,069	-	-	-	-	3,197	
Other	0900	-	-	-	-	-	-	-	-	-	
Total By Customer Type	1000	1,642	327	159	1,069	-	-	-	-	3,197	-

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 - M11 May 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:	1,2									
Operating Transfers and Grants										
National Government:		23,532	1,250	26,576	-	26,657	24,362	2,218	9.1%	-
Local Government Equitable Share		19,416	-	22,595	-	22,595	20,712	1,883	9.1%	-
Finance Management		1,250	1,250	1,161	-	1,050	1,064			-
EPWP Incentive		1,000	-	1,095	-	1,095	1,004			-
Rural Asset Management Grant		1,866	-	1,725	-	1,917	1,582	335	21.2%	-
Provincial Government:		2,300	240	4,394	-	4,394	4,028	10	0.3%	-
FMG - MSCOA		220	-	125	-	125	115	10	9.1%	-
FMG - MSCOA TRAINING		500	-	169	-	169	155			-
FMG - Improvement of Service Level Standards		100	-	100	-	100	92			-
FMG - Improvement of Assurance Function		700	-	350	-	350	321			-
FMG - Training re Performance Reporting		200	-	125	-	125	114			-
FMG - Internship training		100	-	-	-	-	-			-
FMG - Capacity Building Bursary Fund		120	240	245	-	245	225			-
FMG - ICT Internship		60	-	-	-	-	-			-
WC FMSG 2017/18			-	1,775	-	1,775	1,627			-
Drought Relief Support		300	-	218	-	218	200			-
Disaster Management Grant			-	70	-	70	64			-
GROUND WATER LEVEL MONTIORING			-	1,217	-	1,217	1,116			-
District Municipality:		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>		-	-	-	-	-	-	-	-	-
Other grant providers:		1,832	-	5,396	-	2,162	4,946	(2,783)	-56.3%	-
CHIETA		533	-	1,765	-	547	1,618	(1,071)	-66.2%	-
LG SETA		835	-	247	-	1,368	227			-
Doring veld Project		465	-	1,368	-	247	1,254			-
Audit fee			-	2,015	-	-	1,847			-
Total Operating Transfers and Grants	5	27,664	1,490	36,366	-	33,213	33,335	(555)	-1.7%	-
Capital Transfers and Grants										
National Government:		-	-	200	-	200	183	17	9.1%	-
Finance Management		-	-	200	-	200	183	17	9.1%	-
Provincial Government:		1,300	800	800	-	800	733	67	9.1%	-
FMG - Capacity Building Bursary Fund		-	-	-	-	-	-	-	-	-
Fire Brigade Capacity Building		1,300	800	800	-	800	733			-
Disaster Management Grant			-	-	-	-	-			-
District Municipality:		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	5	1,300	800	1,000	-	1,000	917	83	9.1%	-
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	28,964	2,290	37,366	-	34,213	34,252	(471)	-1.4%	-

6.2 Supporting Table SC7 (1) – Grant expenditure

DC5 Central Karoo - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M11 May 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	26,576	2,802	24,364	24,362	2	0.0%	-
Local Government Equitable Share		19,416	22,595	22,595	1,883	20,712	20,712	-		
Finance Management		1,248	1,250	1,161	183	1,305	1,064	240	22.6%	
EPWP Incentiv e		1,251	1,095	1,095	252	883	1,004	(121)	-12.0%	
Rural Asset Management Grant		1,226	1,917	1,725	485	1,464	1,582	(117)	-7.4%	
Provincial Government:		1,913	800	4,394	77	1,836	4,028	(82)	-2.0%	-
FMG - MSCOA		50	-	-	-	-	-	-		-
FMG - MFIP		500	-	-	-	-	-	-		-
FMG - IDP		200	-	-	-	-	-	-		-
FMG - MSCOA		220	-	125	-	125	115			-
FMG - MSCOA TRAINING		206	-	169	-	-	155			-
FMG - Improvement of Service Level Standards		-	-	100	-	-	92			-
FMG - Improvement of Assurance Function		350	-	350	-	350	321			-
FMG - Training re Performance Reporting		75	-	125	-	26	114			-
FMG - Internship Training		100	-	-	-	-	-			-
FMG - Capacity Building Bursary Fund		115	-	245	-	127	225			-
FMG - ICT Internship		15	-	-	-	-	-			-
WC FMSG 2017/18		-	-	1,775	77	818	1,627			-
Drought Relief Support		82	-	218	-	118	200	(82)	-41.1%	-
Disaster Management Grant		-	-	70	-	-	64			-
Fire Brigade Capacity Building		-	800	1,217	-	273	1,116			-
District Municipality:		-	-	-	-	-	-	-		-
<i>[insert description]</i>										
Other grant providers:		2,739	-	5,396	64	456	4,946	(4,490)	-90.8%	-
*Audit fee		-	-	2,015	-	-	1,847	(1,847)	-100.0%	-
Doringveld Project		1,118	-	247	-	-	227			-
LG Seta		1,307	-	1,368	-	-	1,254			-
CHIETA		315	-	1,765	64	456	1,618	(1,162)	-71.8%	-
Total operating expenditure of Transfers and Grants:		27,793	27,657	36,366	2,943	26,656	33,335	(4,570)	-13.7%	-
Capital expenditure of Transfers and Grants										
National Government:		-	-	200	-	49	183	(135)	-73.5%	-
Finance Management		-	-	200	-	49	183	(135)	-73.5%	-
Provincial Government:		-	-	800	28	625	733	(108)	-14.8%	-
Fire Brigade Capacity Building		-	-	800	28	625	733	(108)	-14.8%	-
Disaster Management Grant		-	-	-	-	-	-			-
District Municipality:		-	-	-	-	-	-	-		-
Other grant providers:		-	-	-	-	-	-	-		-
Total capital expenditure of Transfers and Grants		-	-	1,000	28	674	917	(243)	-26.5%	-
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		27,793	27,657	37,366	2,971	27,330	34,252	(4,813)	-14.1%	-

Section 7 – Capital programme performance

7.1 Supporting Table C12

Supporting table C12 reconcile with table C5.

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	2	3	3	2	(1)	-52.3%	0%
August		96	1	-	3	3	0	0.0%	0%
September		96	-	1	3	99	96	96.8%	0%
October		96	-	19	22	195	173	88.5%	2%
November		96	-	14	37	291	255	87.4%	3%
December		96	22	22	59	313	255	81.3%	5%
January		96	1	1	59	314	255	81.1%	5%
February		96	13	13	72	327	255	77.9%	6%
March		96	530	530	602	857	255	29.7%	52%
April		96	461	461	1,064	1,318	255	19.3%	0
May		96	-	80	1,144	1,415	270	19.1%	0
June		96	465		-	1,880	1,880	100.0%	-
Total Capital expenditure		-	1,155	1,495	1,144				

Section 8 – Councillor and staff benefits

8.1 Supporting Table SC8

DC5 Central Karoo - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M11 May 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		A	B	C						D
Councillors (Political Office Bearers plus Other)	1									
Basic Salaries and Wages		2,999	-	3,030	239	3,029	2,777	251	9%	-
Pension and UIF Contributions		36	-	20	0	12	18	(6)	-33%	-
Medical Aid Contributions		576	-	840	70	453	770	(317)	-41%	-
Motor Vehicle Allowance		-	-	-	-	-	-	-	-	-
Cellphone Allowance		-	-	-	-	-	-	-	-	-
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
Sub Total - Councillors		3,611	-	3,890	309	3,494	3,566	(71)	-2%	-
% increase	4			7.7%						
Senior Managers of the Municipality	3									
Basic Salaries and Wages		890	-	3,144	176	2,701	2,882	(181)	-6%	-
Pension and UIF Contributions		305	148	574	52	492	526	(34)	-6%	-
Medical Aid Contributions		34	-	95	11	121	87	34	39%	-
Overtime		7	-	-	-	-	-	-	-	-
Performance Bonus		61	-	316	-	42	290	(248)	-86%	-
Motor Vehicle Allowance		496	15	345	61	814	316	498	157%	-
Cellphone Allowance		11	100	115	10	80	105	(25)	-24%	-
Housing Allowances		39	10	44	5	42	41	1	3%	-
Other benefits and allowances		-	45	811	2	8	743	(735)	-99%	-
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	2	-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		1,843	318	5,444	317	4,301	4,990	(689)	-14%	-
% increase	4		-82.7%	195.4%						
Other Municipal Staff										
Basic Salaries and Wages		24,039	(23)	23,252	2,148	21,979	21,315	664	3%	-
Pension and UIF Contributions		3,346	3,212	4,000	303	3,520	3,667	(147)	-4%	-
Medical Aid Contributions		1,982	(22,508)	579	127	1,387	531	855	161%	-
Overtime		411	90	283	145	976	259	717	276%	-
Performance Bonus		1,954	300	1,791	-	1,636	1,641	(5)	0%	-
Motor Vehicle Allowance		516	(362)	1,493	41	447	1,368	(921)	-67%	-
Cellphone Allowance		-	40	11	1	3	10	(7)	-69%	-
Housing Allowances		211	1,723	209	17	201	192	9	5%	-
Other benefits and allowances		921	605	244	18	218	224	(6)	-3%	-
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		19	239	150	-	43	138	(94)	-68%	-
Post-retirement benefit obligations	2	225	-	185	-	170	(170)	(170)	-100%	-
Sub Total - Other Municipal Staff		33,623	(16,683)	32,197	2,800	30,410	29,514	896	3%	-
% increase	4		-149.6%	-4.2%						
Total Parent Municipality		39,076	(16,365)	41,531	3,426	38,205	38,070	135	0%	-
Unpaid salary, allowances & benefits in arrears:										
Total Municipal Entities		-	-	-	-	-	-	-	-	-
TOTAL SALARY, ALLOWANCES & BENEFITS		39,076	(16,365)	41,531	3,426	38,205	38,070	135	0%	-
% increase	4		-141.9%	6.3%						
TOTAL MANAGERS AND STAFF		35,466	(16,365)	37,641	3,117	34,711	34,504	206	1%	-

Section 9 – Investment portfolio

9.1 Supporting Table SC5

DC5 Central Karoo - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M11 May 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							
R thousands									
Municipality									
Municipality sub-total					-		-	-	-
Entities									
Entities sub-total					-		-	-	-
TOTAL INVESTMENTS AND INTEREST	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)

The monthly budget statement

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

Mid – year budget and performance assessment

For the month of May 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: 12 June 2018