

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 2019



TABLE OF CONTENT

1.	Glossary		3 – 5
2.	PART 1	- IN-YEAR-REPORT	
2.1	SECTION 1	- Mayor’s Report	6
2.2	SECTION 2	- Resolutions	7
2.3	SECTION 3	- Executive Summary	8 – 12
2.4	SECTION 4	- In-Year Budget Statement Tables	13 – 20
3.	PART 2	- SUPPORTING DOCUMENTATION	
3.1	SECTION 5	- Debtors and Creditors Analysis	21
3.2	SECTION 6	- Allocation and Grant Receipts and Expenditure	22 – 23
3.3	SECTION 7	- Capital Programme Performance	24

1. **GLOSSARY**

- 1.1 **Adjustments Budget –** Prescribed in section 28 of the MFMA. The formal means by which a municipality may revise its annual budget during the year.
- 1.2 **Allocations –** Money received from Provincial or National Government or other municipalities.
- 1.3 **Budget –** The financial plan of the Central Karoo District Municipality.
- 1.4 **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.
- 1.5 **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.
- 1.6 **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.
- 1.7 **DORA –** Division of Revenue Act. Annual legislation that shows the total allocations made by national to provincial and local government.
- 1.8 **Equitable Share –** A general grant paid to Municipalities.

- 1.9 **Fruitless and Wasteful Expenditure –** Expenditure that was made in vain and would have been avoided had reasonable care been exercised.
- 1.10 **GFS –** Government Finance Statistics. An internationally recognised classification system that facilitates like for like comparison between Municipalities.
- 1.11 **GRAP –** Generally Recognised Accounting Practice. The new standard for municipal accounting.
- 1.12 **IDP –** Integrated Development Plan. The main strategic planning document of the Municipality.
- 1.13 **MBRR –** Local Government: Municipal Finance Management Act (56/2003): Municipal Budget and Reporting Regulations.
- 1.14 **MFMA –** Local Government: Municipal Finance Management Act (56/2003). The principle piece of legislation relating to municipal financial management. Herein referred to as the Act.
- 1.15 **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.
- 1.16 **Operating Expenditure –** Spending on the day to day operations of the Municipality such as salaries and wages and general expenses.

- 1.17 **SDBIP –** Service Delivery and Budget Implementation Plan. A detailed plan comprising quarterly performance targets and monthly budget estimates.
- 1.18 **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.
- 1.19 **Unauthorised Expenditure –** Generally, is spending without, or in excess of, an approved budget.
- 1.20 **Virement –** A transfer of budget.
- 1.21 **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.
- 1.22 **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.

2. PART 1: IN-YEAR REPORT

2.1 SECTION 1 – MAYOR’S REPORT:

2.1.1 In-Year Report: Monthly Budget Statement:

2.1.1.1 Implementation of Budget in terms of SDBIP:

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

2.1.1.2 Other Information:

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

Executive Mayor

2.2 SECTION 2 – RESOLUTIONS:

The recommended Resolution to Council with regard to the April 2019 In-Year Report is:

RESOLVED:

- (a) That the Council take note of contents in the in-year monthly report for April 2019 as set out in the schedules contained in Section 4:
 - (i) Table C1 – Monthly Budget Statement Summary;
 - (ii) Table C2 – Monthly Budget Statement: Financial Performance (Standard Classification);
 - (iii) Table C3 – Monthly Budget Statement: Financial Performance Standard Classification (Revenue and Expenditure by Municipal Vote);
 - (iv) Table C4 – Monthly Budget Statement: Financial Performance (Revenue by Source and Expenditure by Type);
 - (v) Table C5 – Monthly Budget Statement: Capital Expenditure;
 - (vi) Table C6 – Monthly Budget Statement: Financial Position; and
 - (vii) Table C7 – Monthly Budget Statement – Cash Flows.

- (b) Any other resolutions required by the Council.

2.3 SECTION 3 – EXECUTIVE SUMMARY:

2.3.1 Introduction:

All the schedules reflect the following information:

- Original budget;
- Monthly actual figures;
- Year-to-date actual figures;
- Year-to-date budgeted figures.

2.3.2 Financial Performance, Position and Cash Flow:

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

2.3.2.1 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.

2.3.2.1.1 Overall 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	1,015,350.00	80,483,157.45	81,896,918.42
Adjustment Budget	1,046,840.00	107,852,635.00	109,229,524.00
Actual spend / received (YTD)	476,086.52	81,377,580.54	75,112,314.56
Percentage Spend (YTD)	45%	75%	69%

The table reflects spending of the capital budget as percentage spent of 45%. The total operating expenditure and revenue reflects percentage spent of 75% and 69% respectively.

2.3.2.1.2 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 2019 is R 0.441 million. Refer to figure 1 for more detail.

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

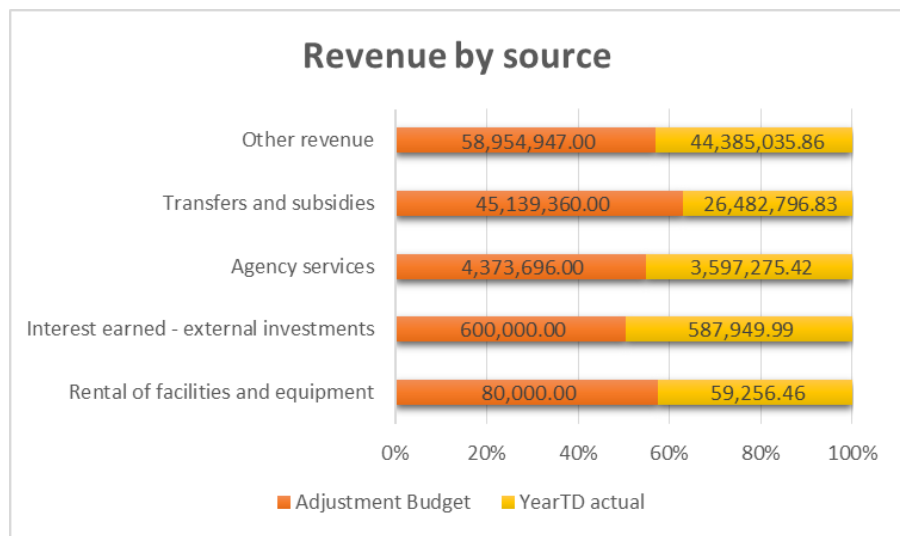


Figure 1 – Revenue by source

- **Other Revenue:**

The amount raised as reflected for the actual year to date represents 75% of the budget amount. The budgeted amount received (Year-to-date) amounts to R 39.303 million.

- **Interest Earned – External Investments:**

The budget amount for Interest earned R 700 000, whilst the year to date actual revenue is R 587 949.99. Thus, reflecting receipt of 98% at the end of April 2019.

2.3.2.2 **Operating Expenditure by Type:**

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

The total actual expenditure amounts to R 81.378 million and the year to date budget is R 71.902 million which represents a **variance of 13%** for the year to date.

2.3.2.3 **Operating Expenditure by Municipal Vote (Figure 2):**

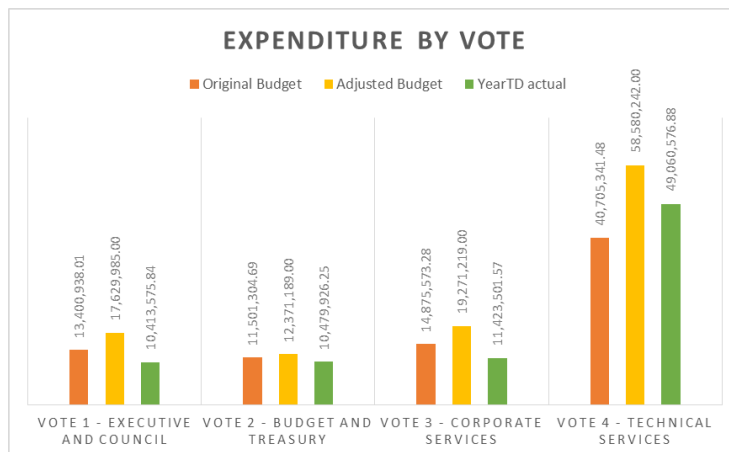


Figure 2 – Breakdown Operating Expenditure by Municipal Vote

Expenditure by Vote	Original Budget	Adjusted Budget	YearTD actual	% Spend
Vote 1 - EXECUTIVE AND COUNCIL	13,400,938.01	17,629,985.00	10,413,575.84	59%
Vote 2 - BUDGET AND TREASURY	11,501,304.69	12,371,189.00	10,479,926.25	85%
Vote 3 - CORPORATE SERVICES	14,875,573.28	19,271,219.00	11,423,501.57	59%
Vote 4 - TECHNICAL SERVICES	40,705,341.48	58,580,242.00	49,060,576.88	84%
Total Expenditure by Vote	80,483,157.45	107,852,635.00	81,377,580.54	75%

The adjustments budget for Technical Service is R 58.580 million of which R 49.061 million has been expended representing 84% of the budget amount.

The adjustments budget for Corporate Services is R 19.271 million of which R 11.423 million has been expended representing 59% of the budget amount.

The adjustments budget for Budget and Treasury is R 12.371 million of which R 10.480 million has been expended representing 85% of the budget amount.

The adjustments budget for Executive and Council is R 17.630 million of which R 10.414 million has been expended representing 46% of the budget amount.

2.3.2.4 Capital Expenditure (Figure 3):

The capital spending for the month of April 2019 amounts to R 11 258.34 and for the year to date, R 476 086.52. The total capital budget amount is R 1.047 million, thus reflecting total spending of 45% at the end of the period under review.

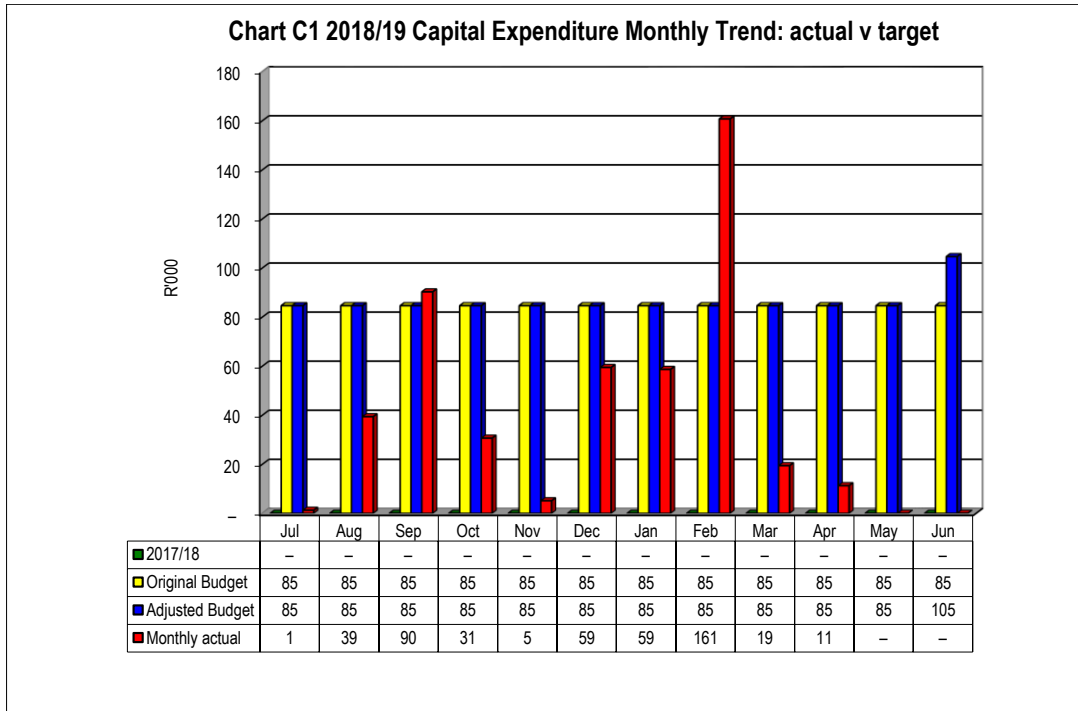


Figure 3 – Breakdown Capital Expenditure by month

2.3.3 Cash Flow:

The detail of this section can be found in Section 4 of this report Table C7 (Cashflow statement). The balance at the end of the quarter for the cash flow statement amounts to R 10.475 million.

2.4 SECTION 4 – IN-YEAR BUDGET STATEMENT TABLE:

2.4.1 Monthly Budget Statements:

2.4.1.1 Table C1: Monthly Budget Statement Summary:

The table below provides 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

Description	2017/18	Budget Year 2018/19							
	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	-	700	600	114	588	400	188	47%	-
Transfers and subsidies	-	35,883	45,139	-	26,483	30,093	(3,610)	-12%	-
Other own revenue	-	45,314	63,409	327	48,042	42,272	5,769	14%	-
Total Revenue (excluding capital transfers and contributions)	-	81,897	109,148	441	75,112	72,765	2,347	3%	-
Employee costs	-	47,419	49,251	3,602	37,656	32,834	4,822	15%	-
Remuneration of Councillors	-	4,032	4,012	335	3,312	2,674	638	24%	-
Depreciation & asset impairment	-	432	410	-	-	273	(273)	-100%	-
Finance charges	-	-	-	-	-	-	-	-	-
Materials and bulk purchases	-	66	1,909	4	174	1,273	(1,099)	-86%	-
Transfers and subsidies	-	-	-	-	-	-	-	-	-
Other expenditure	-	28,535	52,272	4,245	40,235	34,848	5,387	15%	-
Total Expenditure	-	80,483	107,853	8,188	81,378	71,902	9,476	13%	-
Surplus/(Deficit)	-	1,414	1,295	(7,747)	(6,265)	864	(7,129)	-826%	-
Transfers and subsidies - capital (monetary alloc	-	-	82	-	-	-	-	-	-
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	-	1,414	1,377	(7,747)	(6,265)	864	(7,129)	-826%	-
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	-	1,414	1,377	(7,747)	(6,265)	864	(7,129)	-826%	-
Capital expenditure & funds sources									
Capital expenditure	-	1,015	1,047	11	476	872	(396)	-45%	-
Capital transfers recognised	-	915	947	11	476	789	(313)	-40%	-
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	-	100	100	-	-	83	(83)	-100%	-
Total sources of capital funds	-	1,015	1,047	11	476	872	(396)	-45%	-
Financial position									
Total current assets	11,306	8,131	8,100	-	15,463	-	-	-	8,091
Total non current assets	17,711	19,260	19,291	-	18,769	-	-	-	19,280
Total current liabilities	4,575	5,590	5,590	-	19,812	-	-	-	5,590
Total non current liabilities	17,549	20,387	20,387	-	17,973	-	-	-	20,387
Community wealth/Equity	6,893	1,414	-	-	(3,554)	-	-	-	1,414
Cash flows									
Net cash from (used) operating	-	1,846	1,846	(7,843)	7,713	1,538	(6,174)	-401%	-
Net cash from (used) investing	-	(1,015)	(1,027)	(11)	(226)	(856)	(629)	74%	-
Net cash from (used) financing	-	106	106	-	-	88	88	100%	-
Cash/cash equivalents at the month/year end	-	3,925	3,913	-	10,475	3,759	(6,716)	-179%	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	(81)	72	89	150	1	471	-	(1)	700
Creditors Age Analysis									
Total Creditors	1,285	1	-	814	-	-	-	-	2,100

2.4.1.2 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

Description	Ref	2017/18	Budget Year 2018/19							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
<i>Governance and administration</i>		-	40,904	47,594	438	30,398	39,662	(9,264)	-23%	-
Executive and council		-	35,742	36,120	315	27,178	30,100	(2,922)	-10%	-
Finance and administration		-	5,162	10,804	124	3,154	9,004	(5,850)	-65%	-
Internal audit		-	-	670	-	66	558	(493)	-88%	-
<i>Community and public safety</i>		-	43	910	3	518	758	(240)	-32%	-
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	877	-	494	731	(237)	-32%	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	43	33	3	24	27	(3)	-12%	-
<i>Economic and environmental services</i>		-	40,950	60,726	-	44,196	50,605	(6,409)	-13%	-
Planning and development		-	-	1,767	-	4	1,473	(1,469)	-100%	-
Road transport		-	40,950	58,959	-	44,193	49,133	(4,940)	-10%	-
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	-	81,897	109,230	441	75,112	91,025	(15,912)	-17%	-
Expenditure - Functional										
<i>Governance and administration</i>		-	28,452	36,724	3,368	25,141	30,604	(5,463)	-18%	-
Executive and council		-	8,283	9,504	661	6,747	7,920	(1,172)	-15%	-
Finance and administration		-	19,777	25,856	2,637	17,906	21,547	(3,641)	-17%	-
Internal audit		-	392	1,364	71	487	1,137	(649)	-57%	-
<i>Community and public safety</i>		-	6,440	6,378	355	3,985	5,315	(1,330)	-25%	-
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	1,583	2,007	87	1,302	1,673	(371)	-22%	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	4,856	4,371	268	2,683	3,642	(959)	-26%	-
<i>Economic and environmental services</i>		-	45,434	64,635	4,456	52,238	53,863	(1,625)	-3%	-
Planning and development		-	3,226	6,055	232	2,123	5,046	(2,923)	-58%	-
Road transport		-	42,208	58,580	4,224	50,116	48,817	1,299	3%	-
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
<i>Other</i>		-	157	115	9	14	96	(82)	-86%	-
Total Expenditure - Functional	3	-	80,483	107,853	8,188	81,378	89,877	(8,500)	-9%	-
Surplus/ (Deficit) for the year		-	1,414	1,377	(7,747)	(6,265)	1,147	(7,413)	-646%	-

2.4.1.3 Table C3: Monthly Budget Statement – Financial:

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

DC5 Central Karoo - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M10 April

Vote Description	Ref	2017/18	Budget Year 2018/19							
		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		-	35,742	38,657	315	27,247	32,214	(4,966)	-15.4%	-
Vote 2 - BUDGET AND TREASURY		-	5,100	4,480	123	1,924	3,734	(1,809)	-48.5%	-
Vote 3 - CORPORATE SERVICES		-	104	7,134	3	1,748	5,945	(4,197)	-70.6%	-
Vote 4 - TECHNICAL SERVICES		-	40,950	58,959	-	44,193	49,133	(4,940)	-10.1%	-
Total Revenue by Vote	2	-	81,897	109,230	441	75,112	91,025	(15,913)	-17.5%	-
Expenditure by Vote	1									
Vote 1 - EXECUTIVE AND COUNCIL		-	13,401	17,630	963	10,414	14,692	(4,278)	-29.1%	-
Vote 2 - BUDGET AND TREASURY		-	11,501	12,371	2,152	10,480	10,309	171	1.7%	-
Vote 3 - CORPORATE SERVICES		-	14,876	19,271	849	11,424	16,059	(4,636)	-28.9%	-
Vote 4 - TECHNICAL SERVICES		-	40,705	58,580	4,224	49,061	48,817	244	0.5%	-
Total Expenditure by Vote	2	-	80,483	107,853	8,188	81,378	89,877	(8,500)	-9.5%	-
Surplus/ (Deficit) for the year	2	-	1,414	1,377	(7,747)	(6,265)	1,148	(7,413)	-645.9%	-

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

Vote Description	Ref	2017/18	Budget Year 2018/19							
		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		-	35,742	38,657	315	27,247	32,214	(4,966)	-15%	-
1.1 - MUNICIPAL MANAGER			6,227	6,705	315	4,862	5,587	(725)	-13%	
1.2 - COUNCIL GENERAL EXPENSES			29,515	29,515	-	22,316	24,596	(2,280)	-9%	
1.3 - INTERNAL AUDIT			-	670	-	66	558	(493)	-88%	
1.4 - IDP			-	-	-	-	-	-	-	
1.5 - EDA			-	-	-	-	-	-	-	
1.6 - LED			-	-	-	-	-	-	-	
1.7 - STRATEGIC PLANNING			-	1,767	-	4	1,473	(1,469)	-100%	
Vote 2 - BUDGET AND TREASURY		-	5,100	4,480	123	1,924	3,734	(1,809)	-48%	-
2.1 - FINANCIAL SERVICES			4,100	3,480	123	1,120	2,900	(1,781)	-61%	
2.2 - DISTRICT COUNCIL LEVIES			-	-	-	-	-	-	-	
2.3 - FINANCE MANAGEMENT GRANT			1,000	1,000	-	804	833	(29)	-3%	
Vote 3 - CORPORATE SERVICES		-	104	7,134	3	1,748	5,945	(4,197)	-71%	-
3.1 - CORPORATE SERVICES			62	6,224	1	1,230	5,187	(3,957)	-76%	
3.2 - TOURISM			-	-	-	-	-	-	-	
3.3 - PMU			-	-	-	-	-	-	-	
3.4 - ENVIRONMENTAL HEALTH			43	33	3	24	27	(3)	-12%	
3.5 - CIVIL DEFENCE			-	877	-	494	731	(237)	-32%	
3.6 - GRANTS AND SUBSIDIES			-	-	-	-	-	-	-	
3.7 - WORK FOR WATER			-	-	-	-	-	-	-	
3.8 - NUTRITION SCHEME			-	-	-	-	-	-	-	
Vote 4 - TECHNICAL SERVICES		-	40,950	58,959	-	44,193	49,133	(4,940)	-10%	-
4.1 - ROADS			40,950	58,959	-	44,193	49,133	(4,940)	-10%	
4.2 - TRANSPORT FUND			-	-	-	-	-	-	-	
Total Revenue by Vote	2	-	81,897	109,230	441	75,112	91,025	(15,913)	-17%	-
Expenditure by Vote	1									
Vote 1 - EXECUTIVE AND COUNCIL		-	13,401	17,630	963	10,414	14,692	(4,278)	-29%	-
1.1 - MUNICIPAL MANAGER			4,720	4,932	225	3,503	4,110	(607)	-15%	
1.2 - COUNCIL GENERAL EXPENSES			4,731	6,297	410	4,045	5,248	(1,203)	-23%	
1.3 - INTERNAL AUDIT			724	1,359	96	743	1,132	(390)	-34%	
1.4 - IDP			-	-	-	-	-	-	-	
1.5 - EDA			30	(30)	-	-	(25)	25	-100%	
1.6 - LED			-	-	-	-	-	-	-	
1.7 - STRATEGIC PLANNING			3,196	5,072	232	2,123	4,227	(2,104)	-50%	
Vote 2 - BUDGET AND TREASURY		-	11,501	12,371	2,152	10,480	10,309	171	2%	-
2.1 - FINANCIAL SERVICES			10,730	11,371	2,114	9,980	9,476	504	5%	
2.2 - DISTRICT COUNCIL LEVIES			-	-	38	-	-	-	-	
2.3 - FINANCE MANAGEMENT GRANT			771	1,000	-	500	833	(334)	-40%	
Vote 3 - CORPORATE SERVICES		-	14,876	19,271	849	11,424	16,059	(4,636)	-29%	-
3.1 - CORPORATE SERVICES			8,174	12,778	485	7,423	10,649	(3,226)	-30%	
3.2 - TOURISM			157	115	9	14	96	(82)	-86%	
3.3 - PMU			-	-	-	-	-	-	-	
3.4 - ENVIRONMENTAL HEALTH			4,861	4,371	268	2,685	3,642	(957)	-26%	
3.5 - CIVIL DEFENCE			1,583	2,007	87	1,302	1,673	(371)	-22%	
3.6 - GRANTS AND SUBSIDIES			-	-	-	-	-	-	-	
3.7 - WORK FOR WATER			100	-	-	-	-	-	-	
3.8 - NUTRITION SCHEME			-	-	-	-	-	-	-	
Vote 4 - TECHNICAL SERVICES		-	40,705	58,580	4,224	49,061	48,817	244	0%	-
4.1 - ROADS			40,705	58,580	4,224	49,061	48,817	244	0%	
4.2 - TRANSPORT FUND			-	-	-	-	-	-	-	
Total Expenditure by Vote	2	-	80,483	107,853	8,188	81,378	89,877	(8,500)	(0)	-
Surplus/ (Deficit) for the year	2	-	1,414	1,377	(7,747)	(6,265)	1,148	(7,413)	(0)	-

2.4.1.4 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

Description	Ref	2017/18	Budget Year 2018/19							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue By Source										
Property rates										
Service charges - electricity revenue										
Service charges - water revenue										
Service charges - sanitation revenue										
Service charges - refuse revenue										
Service charges - other										
Rental of facilities and equipment			100	80	7	59	53	6	11%	
Interest earned - external investments			700	600	114	588	400	188	47%	
Interest earned - outstanding debtors										
Dividends received										
Fines, penalties and forfeits										
Licences and permits										
Agency services			3,947	4,374	315	3,597	2,916	681	23%	
Transfers and subsidies			35,883	45,139		26,483	30,093	(3,610)	-12%	
Other revenue			41,267	58,955	6	44,385	39,303	5,082	13%	
Gains on disposal of PPE										
Total Revenue (excluding capital transfers and contributions)			81,897	109,148	441	75,112	72,765	2,347	3%	-
Expenditure By Type										
Employee related costs			47,419	49,251	3,602	37,656	32,834	4,822	15%	
Remuneration of councillors			4,032	4,012	335	3,312	2,674	638	24%	
Debt impairment										
Depreciation & asset impairment			432	410			273	(273)	-100%	
Finance charges										
Bulk purchases										
Other materials			66	1,909	4	174	1,273	(1,099)	-86%	
Contracted services			1,406	5,453	36	1,357	3,635	(2,278)	-63%	
Transfers and subsidies										
Other expenditure			27,128	46,819	4,209	38,878	31,212	7,666	25%	
Loss on disposal of PPE										
Total Expenditure			80,483	107,853	8,188	81,378	71,902	9,476	13%	-
Surplus/(Deficit)			1,414	1,295	(7,747)	(6,265)	864	(7,129)	(0)	-
Transfers and subsidies - capital (municipality allocations) (National / Provincial and District)				82						
(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			1,414	1,377	(7,747)	(6,265)	864			-
Taxation										
Surplus/(Deficit) after taxation			1,414	1,377	(7,747)	(6,265)	864			-
Attributable to minorities										
Surplus/(Deficit) attributable to municipality			1,414	1,377	(7,747)	(6,265)	864			-
Share of surplus/ (deficit) of associate										
Surplus/ (Deficit) for the year			1,414	1,377	(7,747)	(6,265)	864			-

2.4.1.5 Table C5: Monthly Budget Statement – Capital Expenditure
(Municipal Vote, Standard Classification and Funding):

DC5 Central Karoo - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M10 April

Vote Description	Ref	2017/18		Budget Year 2018/19						
		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		-	79	98	11	59	82	(23)	-27%	-
Vote 2 - BUDGET AND TREASURY		-	140	140	-	82	117	(34)	-29%	-
Vote 3 - CORPORATE SERVICES		-	697	709	-	334	590	(256)	-43%	-
Vote 4 - TECHNICAL SERVICES		-	100	100	-	-	83	(83)	-100%	-
Total Capital single-year expenditure	4	-	1,015	1,047	11	476	872	(396)	-45%	-
Total Capital Expenditure		-	1,015	1,047	11	476	872	(396)	-45%	-
Capital Expenditure - Functional Classification										
Governance and administration		-	719	751	11	438	626	(188)	-30%	-
Executive and council		-	47	66	11	40	55	(15)	-27%	-
Finance and administration		-	673	685	-	398	571	(173)	-30%	-
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		-	164	164	-	19	137	(118)	-86%	-
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	100	29	-	-	24	(24)	-100%	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	64	135	-	19	112	(93)	-83%	-
Economic and environmental services		-	132	132	-	19	110	(91)	-83%	-
Planning and development		-	32	32	-	19	27	(8)	-29%	-
Road transport		-	100	100	-	-	83	(83)	-100%	-
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	-	1,015	1,047	11	476	872	(396)	-45%	-
Funded by:										
National Government		-	915	947	11	476	789	(313)	-40%	-
Provincial Government		-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		-	915	947	11	476	789	(313)	-40%	-
Public contributions & donations	5	-	-	-	-	-	-	-	-	-
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		-	100	100	-	-	83	(83)	-100%	-
Total Capital Funding		-	1,015	1,047	11	476	872	(396)	-45%	-

2.4.1.6 Table C6: Monthly Budget Statement – Financial Position:

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

Description	Ref	2017/18	Budget Year 2018/19			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		8,751	3,925	3,913	10,475	3,905
Call investment deposits		-	-	(20)	-	(20)
Consumer debtors		-	2,100	2,100	-	2,100
Other debtors		1,878	1,248	1,248	3,995	1,248
Current portion of long-term receivables		-	-	-	-	-
Inventory		677	858	858	993	858
Total current assets		11,306	8,131	8,100	15,463	8,091
Non current assets						
Long-term receivables		10,694	10,521	10,521	10,444	10,521
Investments		-	-	-	-	-
Investment property		-	-	-	-	-
Investments in Associate		-	-	-	-	-
Property, plant and equipment		6,935	8,656	8,688	8,231	8,676
Agricultural		-	-	-	-	-
Biological		-	-	-	-	-
Intangible		82	82	82	93	82
Other non-current assets		-	-	-	-	-
Total non current assets		17,711	19,260	19,291	18,769	19,280
TOTAL ASSETS		29,017	27,391	27,391	34,232	27,371
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Borrowing		61	39	39	67	39
Consumer deposits		-	-	-	-	-
Trade and other payables		349	5,551	5,551	14,918	5,551
Provisions		4,166	-	-	4,827	-
Total current liabilities		4,575	5,590	5,590	19,812	5,590
Non current liabilities						
Borrowing		97	101	101	90	101
Provisions		17,452	20,286	20,286	17,883	20,286
Total non current liabilities		17,549	20,387	20,387	17,973	20,387
TOTAL LIABILITIES		22,124	25,977	25,977	37,785	25,977
NET ASSETS	2	6,893	1,414	1,414	(3,554)	1,394
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		6,893	1,414	1,414	(3,554)	1,414
Reserves		-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	6,893	1,414	-	(3,554)	1,414

2.4.1.7 Table C7: Monthly Budget Statement – Cash Flow:

DC5 Central Karoo - Table C7 Monthly Budget Statement - Cash Flow - M10 April

Description	Ref	Budget Year 2018/19									
		2017/18 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast	
R thousands	1										
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates			-	-				-			
Service charges			-	-				-			
Other revenue			45,314	63,439	321	47,986	52,866	(4,880)	-9%		
Government - operating			35,883	38,880	-	26,450	32,400	(5,950)	-18%		
Government - capital			-	82	-	-	68	(68)	-100%		
Interest			700	600	24	588	500	88	18%		
Dividends			-	-	-	-	-	-			
Payments											
Suppliers and employees			(52,922)	(74,026)	(8,188)	(67,312)	(61,688)	5,624	-9%		
Finance charges			-	-	-	-	-	-			
Transfers and Grants			(27,128)	(27,128)	-	-	(22,607)	(22,607)	100%		
NET CASH FROM/(USED) OPERATING ACTIVITIES			-	1,846	1,846	(7,843)	7,713	1,538	(6,174)	-401%	-
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE			-	-				-			
Decrease (Increase) in non-current debtors			-	-				-			
Decrease (increase) other non-current receivables			-	-		250	-	250	#DIV/0!		
Decrease (increase) in non-current investments			-	-				-			
Payments											
Capital assets			(1,015)	(1,027)	(11)	(476)	(856)	(380)	44%		
NET CASH FROM/(USED) INVESTING ACTIVITIES			-	(1,015)	(1,027)	(11)	(226)	(856)	(629)	74%	-
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans			-	-				-			
Borrowing long term/refinancing			-	-				-			
Increase (decrease) in consumer deposits			106	106			88	(88)	-100%		
Payments											
Repayment of borrowing			-	-				-			
NET CASH FROM/(USED) FINANCING ACTIVITIES			-	106	106	-	-	88	88	100%	-
NET INCREASE/ (DECREASE) IN CASH HELD			-	936	925	(7,854)	7,486	771			-
Cash/cash equivalents at beginning:			2,989	2,989		2,989	2,989				2,989
Cash/cash equivalents at month/year end:			-	3,925	3,913		10,475	3,759			2,989

3. PART 2 – SUPPORTING DOCUMENTATION

3.1 SECTION 5 – DEBTORS ANALYSIS:

3.1.1 Supporting Table SC3:

DC5 Central Karoo - Supporting Table SC3 Monthly Budget Statement - aged debtors - M10 April

Description	NT Code	Budget Year 2018/19									Total	Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.To 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	(81)	72	89	150	1	471	-	(1)	700	620			
Total By Income Source	2000	(81)	72	89	150	1	471	-	(1)	700	620	-	-	
2017/18 - totals only														
Debtors Age Analysis By Customer Group														
Organs of State	2200										-	-		
Commercial	2300										-	-		
Households	2400										-	-		
Other	2500	(81)	72	89	150	1	471	-	(1)	700	620			
Total By Customer Group	2600	(81)	72	89	150	1	471	-	(1)	700	620	-	-	

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

3.1.2 Supporting Table SC4:

DC5 Central Karoo - Supporting Table SC4 Monthly Budget Statement - aged creditors - M10 April

Description	NT Code	Budget Year 2018/19									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	1,285	1	-	814	-					2,100	
Auditor General	0800										-	
Other	0900										-	
Total By Customer Type	1000	1,285	1	-	814	-	-	-	-	-	2,100	-

3.2

SECTION 6 – GRANT RECEIPTS:3.2.1 Supporting Table SC6 – Grant Receipts:

DC5 Central Karoo - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M10 April

Description	Ref	2017/18	Budget Year		Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget						
R thousands										
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		-	32,243	32,243	-	32,435	26,869	5,230	19.5%	-
Local Government Equitable Share			28,502	28,502	-	28,502	23,752	4,750	20.0%	
FMG - Internship Training			1,000	1,000	-	1,000	833			
EPWP Incentive			1,013	1,013	-	1,013	844			
Rural Asset Management Grant			1,728	1,728	-	1,920	1,440	480	33.3%	
Provincial Government:		-	640	4,342	-	3,983	3,619	237	6.6%	-
WK FMG KAPASITEIT AFS				300	-	300	250	50	20.0%	
Disaster Management				795	-	795	663			
WP Financial Management Support Grant			360	407	-	47	339			
WC - FMG CAPACITY			280	280	-	280	233			
WK FMG ERM SYSTEM				172	-	173	143			
WK FMG PDO COMPLIANCE				200	-	200	167			
WK FMG ERM SYSTEM ROLL-FORWARD				395	-	395	329			
WK FMG CAPACITY AUDIT ASSISTANCE				470	-	470	392			
WK FMG CAPACITY IA SYSTEM				200	-	200	167			
WOSA				1,000	-	1,000	833	167	20.0%	
LG GEGRADUEERDE INTERNSKAP	4			123	-	123	103	21	20.0%	
District Municipality:		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>										
Other grant providers:		-	3,000	3,000	-	3,240	2,500	740	29.6%	-
CHIETA					-	595	-	595	#DIV/0!	
Audit fee			3,000	3,000	-	2,645	2,500			
Total Operating Transfers and Grants	5	-	35,883	39,585	-	39,658	32,988	6,207	18.8%	-
Capital Transfers and Grants										
National Government:		-	-	-	-	-	-	-	-	-
<i>Other capital transfers [insert description]</i>										
Provincial Government:		-	-	82	-	82	68	14	20.0%	-
Fire department capacity building				82	-	82	68	14	20.0%	
District Municipality:		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>										
Other grant providers:		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>										
Total Capital Transfers and Grants	5	-	-	82	-	82	68	14	20.0%	-
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	-	35,883	39,667	-	39,740	33,056	6,221	18.8%	-

3.2.2 Supporting Table SC7(1) – Grant Expenditure:

DC5 Central Karoo - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M10 April

Description	Ref	2017/18	Budget Year 2018/19							
		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:		-	32,243	32,243	2,464	24,261	26,869	(2,608)	-9.7%	-
Local Government Equitable Share			28,502	28,502	2,375	21,377	23,752	(2,375)	-10.0%	
FMG - Internship Training			1,000	1,000	33	838	833	4	0.5%	
EPWP Incentive			1,013	1,013	56	992	844	148	17.5%	
Rural Asset Management Grant			1,728	1,728	-	1,055	1,440	(385)	-26.7%	
Provincial Government:		-	640	4,342	426	1,327	3,619	(171)	-4.7%	-
WK FMG KAPASITEIT AFS				300	35	279	250	29	11.6%	
Disaster Management				795	292	506	663	(157)	-23.7%	
WP Financial Management Support Grant			360	407	-	114	339			
WC - FMG CAPACITY			280	280	-	206	233			
WK FMG ERM SYSTEM				172	-	-	143			
WK FMG PDO COMPLIANCE				200	30	30	167			
WK FMG ERM SYSTEM ROLL-FORWARD				395	-	4	329			
WK FMG CAPACITY AUDIT ASSISTANCE				470	63	129	392			
WK FMG CAPACITY IA SYSTEM				200	-	-	167			
WOSA				1,000	-	-	833			
LG GEGRADUEERDE INTERNSKAP				123	6	59	103	(43)	-42.2%	
District Municipality:		-	-	-	-	-	-	-		-
[insert description]										
Other grant providers:		-	3,000	3,000	-	3,665	2,500	1,165	46.6%	-
CHIETA						1,020	-	1,020	#DIV/0!	
Audit fee			3,000	3,000	-	2,645	2,500	145	5.8%	
Total operating expenditure of Transfers and Grants:		-	35,883	39,585	2,890	29,253	32,988	(1,615)	-4.9%	-
Capital expenditure of Transfers and Grants										
National Government:		-	-	-	-	-	-	-		-
Other capital transfers [insert description]										
Provincial Government:		-	-	82	-	-	68	(68)	-100.0%	-
Fire department capacity building				82			68	(68)	-100.0%	
District Municipality:		-	-	-	-	-	-	-		-
Other grant providers:										
Total capital expenditure of Transfers and Grants		-	-	82	-	-	68	(68)	-100.0%	-
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		-	35,883	39,667	2,890	29,253	33,056	(1,683)	-5.1%	-

3. SECTION 7 – CAPITAL PROGRAMME PERFORMANCE:

3

3.3. Supporting Table C12:

1

Supporting Table C12 reconciled with Table C5.

DC5 Central Karoo - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M10 April

Month	2017/18	Budget Year 2018/19						
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	va
R thousands								
Monthly expenditure performance trend								
July		85	85	1	1	85	83	9
August		85	85	39	41	169	129	7
September		85	85	90	131	254	123	4
October		85	85	31	161	338	177	5
November		85	85	5	167	423	256	6
December		85	85	59	226	508	282	5
January		85	85	59	285	592	308	5
February		85	85	161	445	677	231	3
March		85	85	19	465	762	297	3
April		85	85	11	476	846	370	4
May		85	85			931	-	
June		85	105			1,035	-	
Total Capital expenditure	-	1,015	1,035	476				

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 April 2019 (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: 16 April 2019