

# CENTRAL KAROO DISTRICT MUNICIPALITY



## In-Year Report

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

## MONTHLY BUDGET STATEMENT FEBRUARY 2019



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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.

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**Executive Mayor**

## **2.2**     **SECTION 2 – RESOLUTIONS:**

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

### ***RESOLVED:***

- (a)     That the Council take note of contents in the in-year monthly report for February 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	109,148,003.00
Actual spend / received (YTD)	445,418.35	55,097,697.44	54,311,588.35
<b>Percentage Spend (YTD)</b>	<b>43%</b>	<b>51%</b>	<b>50%</b>



The table reflects spending of the capital budget as percentage spent of 43%. The total operating expenditure and revenue reflects percentage spent of 51% and 50% 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 February 2019 is R 1.494 million. Refer to figure 1 for more detail.

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

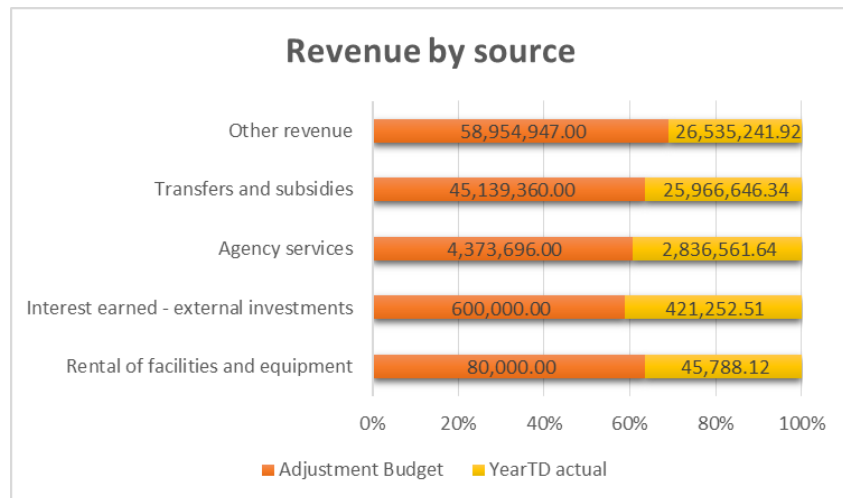


Figure 1 – Revenue by source

- **Other Revenue:**

The amount raised as reflected for the actual year to date represents 45% 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 600 000, whilst the year to date actual revenue is R 421 253. Thus, reflecting receipt of 70% at the end of February.

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 55.098 million and the year to date budget is R 71.902 million which represents a **variance of 23%** for the year to date.

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

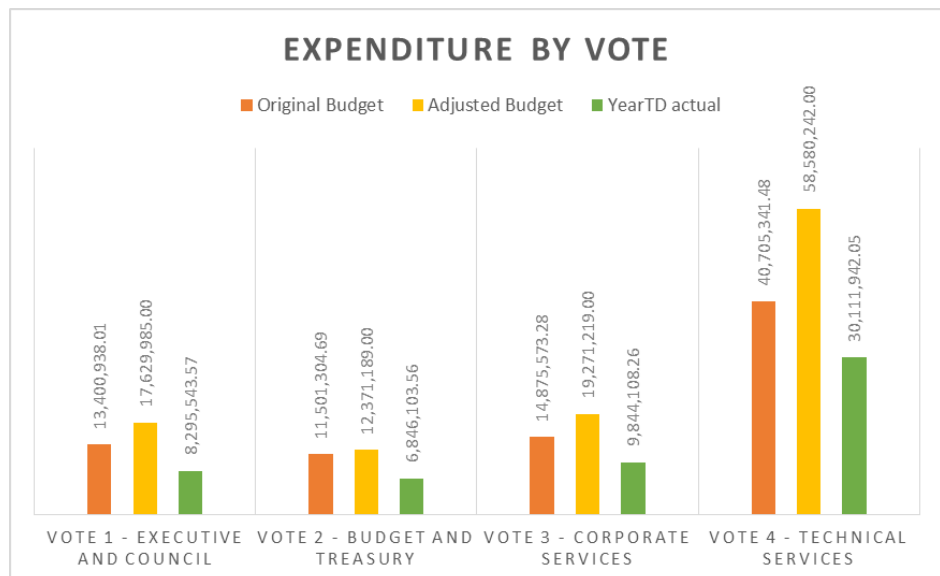


Figure 2 – Breakdown Operating Expenditure by Municipal Vote

Expenditure by Vote	Original Budget	Adjusted Budget	YearTD actual	% Spend
Vote 1 - EXECUTIVE AND COUNCIL	13,400,938.01	17,629,985.00	8,295,543.57	62%
Vote 2 - BUDGET AND TREASURY	11,501,304.69	12,371,189.00	6,846,103.56	60%
Vote 3 - CORPORATE SERVICES	14,875,573.28	19,271,219.00	9,844,108.26	66%
Vote 4 - TECHNICAL SERVICES	40,705,341.48	58,580,242.00	30,111,942.05	74%
<b>Total Expenditure by Vote</b>	<b>80,483,157.45</b>	<b>107,852,635.00</b>	<b>55,097,697.44</b>	<b>68%</b>

The adjustments budget for Technical Service is R 58.580 million of which R 30.112 million has been expended representing 74% of the budget amount.

The adjustments budget for Corporate Services is R 19.271 million of which R 9.844 million has been expended representing 66% of the budget amount.

The adjustments budget for Budget and Treasury is R 12.371 million of which R 6.846 million has been expended representing 60% of the budget amount.

The adjustments budget for Executive and Council is R 17.630 million of which R 8.296 million has been expended representing 62% of the budget amount.

#### 2.3.2.4 Capital Expenditure (Figure 3):

The capital spending for the month of February 2019 amounts to R 160 708.65. The total capital budget amount is R 1.047 million, thus reflecting total spending of 43% at the end of February.

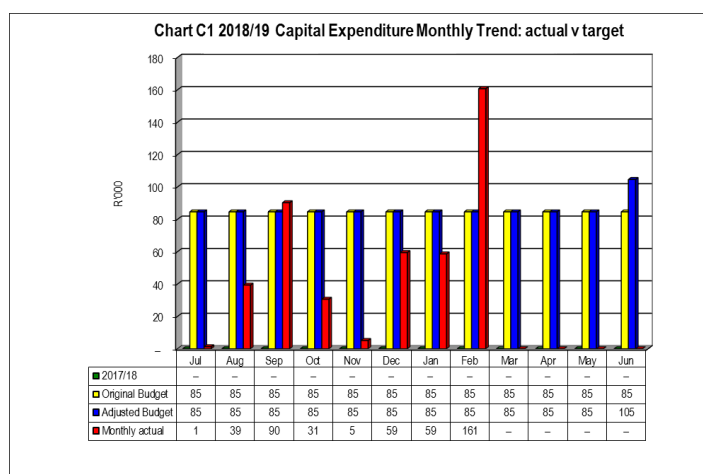


Figure 3 – Breakdown Capital Expenditure by month

### **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 February 2019 for the cash flow statement amounts to R 8.160 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 - M08 February

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
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-
Investment revenue	-	700	600	52	421	400	21	5%	-
Transfers and subsidies	-	35,883	45,139	977	25,967	30,093	(4,126)	-14%	-
Other own revenue	-	45,314	63,409	466	29,418	42,272	(12,855)	-30%	-
<b>Total Revenue (excluding capital transfers and contributions)</b>	-	<b>81,897</b>	<b>109,148</b>	<b>1,494</b>	<b>55,805</b>	<b>72,765</b>	<b>(16,960)</b>	<b>-23%</b>	-
Employee costs	-	47,419	49,251	3,636	29,682	32,834	(3,152)	-10%	-
Remuneration of Councillors	-	4,032	4,012	327	2,645	2,674	(30)	-1%	-
Depreciation & asset impairment	-	432	410	-	-	273	(273)	-100%	-
Finance charges	-	-	-	-	-	-	-	-	-
Materials and bulk purchases	-	66	1,909	7	159	1,273	(1,114)	-88%	-
Transfers and subsidies	-	-	-	-	-	-	-	-	-
Other expenditure	-	28,535	52,272	3,840	22,613	34,848	(12,235)	-35%	-
<b>Total Expenditure</b>	-	<b>80,483</b>	<b>107,853</b>	<b>7,810</b>	<b>55,098</b>	<b>71,902</b>	<b>(16,804)</b>	<b>-23%</b>	-
<b>Surplus/(Deficit)</b>	-	<b>1,414</b>	<b>1,295</b>	<b>(6,316)</b>	<b>708</b>	<b>864</b>	<b>(156)</b>	<b>-18%</b>	-
Transfers and subsidies - capital (monetary allocation)	-	-	82	-	-	54	(54)	-100%	-
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	-	<b>1,414</b>	<b>1,377</b>	<b>(6,316)</b>	<b>708</b>	<b>918</b>	<b>(210)</b>	<b>-23%</b>	-
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	-	<b>1,414</b>	<b>1,377</b>	<b>(6,316)</b>	<b>708</b>	<b>918</b>	<b>(210)</b>	<b>-23%</b>	-
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	-	<b>1,015</b>	<b>1,047</b>	<b>161</b>	<b>445</b>	<b>698</b>	<b>(252)</b>	<b>-36%</b>	-
Capital transfers recognised	-	915	947	161	445	631	(186)	-29%	-
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	-	100	100	-	-	67	(67)	-100%	-
<b>Total sources of capital funds</b>	-	<b>1,015</b>	<b>1,047</b>	<b>161</b>	<b>445</b>	<b>698</b>	<b>(252)</b>	<b>-36%</b>	-
<b>Financial position</b>									
Total current assets	11,306	8,131	8,100	-	14,532	-	-	-	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	-	12,667	-	-	-	5,590
Total non current liabilities	17,549	20,387	20,387	-	17,185	-	-	-	20,387
Community wealth/Equity	<b>6,893</b>	<b>1,414</b>	-	-	<b>3,449</b>	-	-	-	<b>1,414</b>
<b>Cash flows</b>									
Net cash from (used) operating	-	1,846	1,846	(6,316)	5,367	1,231	(4,136)	-336%	-
Net cash from (used) investing	-	(1,015)	(1,027)	(161)	(196)	(685)	(489)	71%	-
Net cash from (used) financing	-	106	106	-	-	70	70	100%	-
<b>Cash/cash equivalents at the month/year end</b>	-	<b>3,925</b>	<b>3,913</b>	-	<b>8,160</b>	<b>3,605</b>	<b>(4,555)</b>	<b>-126%</b>	<b>2,989</b>
<b>Debtors &amp; creditors analysis</b>	<b>0-30 Days</b>	<b>31-60 Days</b>	<b>61-90 Days</b>	<b>91-120 Days</b>	<b>121-150 Dys</b>	<b>151-180 Dys</b>	<b>181 Dys-1 Yr</b>	<b>Over 1Yr</b>	<b>Total</b>
<b>Debtors Age Analysis</b>									
Total By Income Source	8	237	5	7	66	2,031	-	(1)	2,352
<b>Creditors Age Analysis</b>									
Total Creditors	1,340	421	1,206	1	791	-	-	-	3,759

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) - M08 February

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
<b>R thousands</b>	1									
<b>Revenue - Functional</b>										
<i>Governance and administration</i>		-	40,904	47,594	1,260	28,992	31,729	(2,737)	-9%	-
Executive and council		-	35,742	36,120	838	26,315	24,080	2,235	9%	-
Finance and administration		-	5,162	10,804	386	2,641	7,203	(4,562)	-63%	-
Internal audit		-	-	670	36	36	447	(410)	-92%	-
<i>Community and public safety</i>		-	43	910	231	458	606	(148)	-24%	-
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	877	226	440	585	(144)	-25%	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	43	33	5	18	22	(4)	-17%	-
<i>Economic and environmental services</i>		-	40,950	60,726	3	26,355	40,484	(14,129)	-35%	-
Planning and development		-	-	1,767	-	1,178	(1,178)	-100%	-	-
Road transport		-	40,950	58,969	3	26,355	39,306	(12,951)	-33%	-
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Functional</b>	2	-	81,897	109,230	1,494	55,805	72,820	(17,014)	-23%	-
<b>Expenditure - Functional</b>										
<i>Governance and administration</i>		-	28,452	36,724	2,534	19,125	24,483	(5,358)	-22%	-
Executive and council		-	8,283	9,504	641	5,297	6,336	(1,039)	-16%	-
Finance and administration		-	19,777	25,856	1,852	13,446	17,238	(3,792)	-22%	-
Internal audit		-	392	1,364	41	383	910	(527)	-58%	-
<i>Community and public safety</i>		-	6,440	6,378	365	3,241	4,252	(1,011)	-24%	-
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	1,583	2,007	144	1,086	1,338	(253)	-19%	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	4,856	4,371	221	2,155	2,914	(759)	-26%	-
<i>Economic and environmental services</i>		-	45,434	64,635	4,910	32,727	43,090	(10,364)	-24%	-
Planning and development		-	3,226	6,055	224	1,732	4,037	(2,304)	-57%	-
Road transport		-	42,208	58,580	4,686	30,994	39,053	(8,059)	-21%	-
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
<i>Other</i>		-	157	115	-	5	77	(72)	-93%	-
<b>Total Expenditure - Functional</b>	3	-	80,483	107,853	7,810	55,098	71,902	(16,804)	-23%	-
<b>Surplus/ (Deficit) for the year</b>		-	1,414	1,377	(6,316)	708	918	(210)	-23%	-

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) - M08 February

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
<b>R thousands</b>										
<b>Revenue by Vote</b>	1									
Vote 1 - EXECUTIVE AND COUNCIL		-	35,742	38,657	874	26,351	25,771	580	2.3%	-
Vote 2 - BUDGET AND TREASURY		-	5,100	4,480	258	1,534	2,987	(1,453)	-48.6%	-
Vote 3 - CORPORATE SERVICES		-	104	7,134	359	1,564	4,756	(3,192)	-67.1%	-
Vote 4 - TECHNICAL SERVICES		-	40,950	58,959	3	26,355	39,306	(12,951)	-32.9%	-
<b>Total Revenue by Vote</b>	2	-	<b>81,897</b>	<b>109,230</b>	<b>1,494</b>	<b>55,805</b>	<b>72,820</b>	<b>(17,014)</b>	<b>-23.4%</b>	-
<b>Expenditure by Vote</b>	1									
Vote 1 - EXECUTIVE AND COUNCIL		-	13,401	17,630	907	8,296	11,753	(3,458)	-29.4%	-
Vote 2 - BUDGET AND TREASURY		-	11,501	12,371	1,149	6,846	8,247	(1,401)	-17.0%	-
Vote 3 - CORPORATE SERVICES		-	14,876	19,271	1,068	9,844	12,847	(3,003)	-23.4%	-
Vote 4 - TECHNICAL SERVICES		-	40,705	58,580	4,686	30,112	39,053	(8,942)	-22.9%	-
<b>Total Expenditure by Vote</b>	2	-	<b>80,483</b>	<b>107,853</b>	<b>7,810</b>	<b>55,098</b>	<b>71,902</b>	<b>(16,804)</b>	<b>-23.4%</b>	-
<b>Surplus/ (Deficit) for the year</b>	2	-	<b>1,414</b>	<b>1,377</b>	<b>(6,316)</b>	<b>708</b>	<b>918</b>	<b>(210)</b>	<b>-22.9%</b>	-

**Table C3C: Monthly Budget Statement – Financial:**

**DC5 Central Karoo - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - A - M08 February**

Vote Description	Ref	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
<b>Revenue by Vote</b>	1									
<b>Vote 1 - EXECUTIVE AND COUNCIL</b>		-	35,742	38,657	874	26,351	25,771	580	2%	-
1.1 - MUNICIPAL MANAGER			6,227	6,705	671	3,851	4,470	(618)	-14%	
1.2 - COUNCIL GENERAL EXPENSES			29,515	29,515	166	22,464	19,677	2,787	14%	
1.3 - INTERNAL AUDIT			-	670	36	36	447	(410)	-92%	
1.4 - IDP			-	-	-	-	-	-	-	
1.5 - EDA			-	-	-	-	-	-	-	
1.6 - LED			-	-	-	-	-	-	-	
1.7 - STRATEGIC PLANNING			-	1,767	-	-	1,178	(1,178)	-100%	
<b>Vote 2 - BUDGET AND TREASURY</b>		-	5,100	4,480	258	1,534	2,987	(1,453)	-49%	-
2.1 - FINANCIAL SERVICES			4,100	3,480	175	876	2,320	(1,445)	-62%	
2.2 - DISTRICT COUNCIL LEVIES			-	-	-	-	-	-	-	
2.3 - FINANCE MANAGEMENT GRANT			1,000	1,000	83	659	667	(8)	-1%	
<b>Vote 3 - CORPORATE SERVICES</b>		-	104	7,134	359	1,564	4,756	(3,192)	-67%	-
3.1 - CORPORATE SERVICES			62	6,224	128	1,106	4,150	(3,043)	-73%	
3.2 - TOURISM			-	-	-	-	-	-	-	
3.3 - PMU			-	-	-	-	-	-	-	
3.4 - ENVIRONMENTAL HEALTH			43	33	5	18	22	(4)	-17%	
3.5 - CIVIL DEFENCE			-	877	226	440	585	(144)	-25%	
3.6 - GRANTS AND SUBSIDIES			-	-	-	-	-	-	-	
3.7 - WORK FOR WATER			-	-	-	-	-	-	-	
3.8 - NUTRITION SCHEME			-	-	-	-	-	-	-	
<b>Vote 4 - TECHNICAL SERVICES</b>		-	40,950	58,959	3	26,355	39,306	(12,951)	-33%	-
4.1 - ROADS			40,950	58,959	3	26,355	39,306	(12,951)	-33%	
4.2 - TRANSPORT FUND			-	-	-	-	-	-	-	
<b>Total Revenue by Vote</b>	2	-	81,897	109,230	1,494	55,805	72,820	(17,014)	-23%	-
<b>Expenditure by Vote</b>	1									
<b>Vote 1 - EXECUTIVE AND COUNCIL</b>		-	13,401	17,630	907	8,296	11,753	(3,458)	-29%	-
1.1 - MUNICIPAL MANAGER			4,720	4,932	221	2,807	3,288	(481)	-15%	
1.2 - COUNCIL GENERAL EXPENSES			4,731	6,297	394	3,169	4,198	(1,029)	-25%	
1.3 - INTERNAL AUDIT			724	1,359	67	587	906	(319)	-35%	
1.4 - IDP			-	-	-	-	-	-	-	
1.5 - EDA			30	(30)	-	-	(20)	20	-100%	
1.6 - LED			-	-	-	-	-	-	-	
1.7 - STRATEGIC PLANNING			3,196	5,072	224	1,732	3,381	(1,649)	-49%	
<b>Vote 2 - BUDGET AND TREASURY</b>		-	11,501	12,371	1,149	6,846	8,247	(1,401)	-17%	-
2.1 - FINANCIAL SERVICES			10,730	11,371	1,107	6,485	7,581	(1,095)	-14%	
2.2 - DISTRICT COUNCIL LEVIES			-	-	-	-	-	-	-	
2.3 - FINANCE MANAGEMENT GRANT			771	1,000	42	361	667	(306)	-46%	
<b>Vote 3 - CORPORATE SERVICES</b>		-	14,876	19,271	1,068	9,844	12,847	(3,003)	-23%	-
3.1 - CORPORATE SERVICES			8,174	12,778	703	6,597	8,519	(1,922)	-23%	
3.2 - TOURISM			157	115	-	5	77	(72)	-93%	
3.3 - PMU			-	-	-	-	-	-	-	
3.4 - ENVIRONMENTAL HEALTH			4,861	4,371	221	2,157	2,914	(757)	-26%	
3.5 - CIVIL DEFENCE			1,583	2,007	144	1,086	1,338	(253)	-19%	
3.6 - GRANTS AND SUBSIDIES			-	-	-	-	-	-	-	
3.7 - WORK FOR WATER			100	-	-	-	-	-	-	
<b>Vote 4 - TECHNICAL SERVICES</b>		-	40,705	58,580	4,686	30,112	39,053	(8,942)	-23%	-
4.1 - ROADS			40,705	58,580	4,686	30,112	39,053	(8,942)	-23%	
4.2 - TRANSPORT FUND			-	-	-	-	-	-	-	
<b>Total Expenditure by Vote</b>	2	-	80,483	107,853	7,810	55,098	71,902	(16,804)	(0)	-
<b>Surplus/ (Deficit) for the year</b>	2	-	1,414	1,377	(6,316)	708	918	(210)	(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) - M08 February

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
<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			100	80	7	46	53	(8)	-14%	
Interest earned - external investments			700	600	52	421	400	21	5%	
Interest earned - outstanding debtors										
Dividends received										
Fines, penalties and forfeits										
Licences and permits										
Agency services			3,947	4,374	446	2,837	2,916	(79)	-3%	
Transfers and subsidies			35,883	45,139	977	25,967	30,093	(4,126)	-14%	
Other revenue			41,267	58,955	13	26,535	39,303	(12,768)	-32%	
Gains on disposal of PPE										
<b>Total Revenue (excluding capital transfers and contributions)</b>			<b>81,897</b>	<b>109,148</b>	<b>1,494</b>	<b>55,805</b>	<b>72,765</b>	<b>(16,960)</b>	<b>-23%</b>	<b>-</b>
<b>Expenditure By Type</b>										
Employee related costs			47,419	49,251	3,636	29,682	32,834	(3,152)	-10%	
Remuneration of councillors			4,032	4,012	327	2,645	2,674	(30)	-1%	
Debt impairment										
Depreciation & asset impairment			432	410			273	(273)	-100%	
Finance charges										
Bulk purchases										
Other materials			66	1,909	7	159	1,273	(1,114)	-88%	
Contracted services			1,406	5,453	111	1,262	3,635	(2,373)	-65%	
Transfers and subsidies										
Other expenditure			27,128	46,819	3,729	21,350	31,212	(9,862)	-32%	
Loss on disposal of PPE										
<b>Total Expenditure</b>			<b>80,463</b>	<b>107,853</b>	<b>7,810</b>	<b>55,098</b>	<b>71,902</b>	<b>(16,804)</b>	<b>-23%</b>	<b>-</b>
<b>Surplus/(Deficit)</b>			<b>1,414</b>	<b>1,295</b>	<b>(6,316)</b>	<b>708</b>	<b>864</b>	<b>(156)</b>	<b>(0)</b>	<b>-</b>
Transfers and subsidies - capital (municipal allocations) (National / Provincial and District)				82			54	(54)	(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>1,414</b>	<b>1,377</b>	<b>(6,316)</b>	<b>708</b>	<b>918</b>			<b>-</b>
Taxation										
<b>Surplus/(Deficit) after taxation</b>			<b>1,414</b>	<b>1,377</b>	<b>(6,316)</b>	<b>708</b>	<b>918</b>			<b>-</b>
Attributable to minorities										
<b>Surplus/(Deficit) attributable to municipality</b>			<b>1,414</b>	<b>1,377</b>	<b>(6,316)</b>	<b>708</b>	<b>918</b>			<b>-</b>
Share of surplus/ (deficit) of associate										
<b>Surplus/ (Deficit) for the year</b>			<b>1,414</b>	<b>1,377</b>	<b>(6,316)</b>	<b>708</b>	<b>918</b>			<b>-</b>

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) - M08 February

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
<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		-	79	98	-	37	66	(28)	-43%	-
Vote 2 - BUDGET AND TREASURY		-	140	140	-	82	93	(11)	-12%	-
Vote 3 - CORPORATE SERVICES		-	697	709	161	326	472	(147)	-31%	-
Vote 4 - TECHNICAL SERVICES		-	100	100	-	-	67	(67)	-100%	-
<b>Total Capital single-year expenditure</b>	4	-	1,015	1,047	161	445	698	(252)	-36%	-
<b>Total Capital Expenditure</b>		-	1,015	1,047	161	445	698	(252)	-36%	-
<b>Capital Expenditure - Functional Classification</b>										
<b>Governance and administration</b>		-	719	751	161	407	501	(93)	-19%	-
Executive and council			47	66	-	18	44	(26)	-59%	
Finance and administration			673	685	161	389	456	(67)	-15%	
Internal audit			-	-	-	-	-	-	-	
<b>Community and public safety</b>		-	164	164	-	19	109	(90)	-83%	-
Community and social services			-	-	-	-	-	-	-	
Sport and recreation			-	-	-	-	-	-	-	
Public safety			100	29	-	-	19	(19)	-100%	
Housing			-	-	-	-	-	-	-	
Health			64	135	-	19	90	(71)	-79%	
<b>Economic and environmental services</b>		-	132	132	-	19	88	(69)	-78%	-
Planning and development			32	32	-	19	21	(2)	-11%	
Road transport			100	100	-	-	67	(67)	-100%	
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	-	1,015	1,047	161	445	698	(252)	-36%	-
<b>Funded by:</b>										
National Government			915	947	161	445	631	(186)	-29%	
Provincial Government			-	-	-	-	-	-	-	
District Municipality			-	-	-	-	-	-	-	
Other transfers and grants			-	-	-	-	-	-	-	
<b>Transfers recognised - capital</b>		-	915	947	161	445	631	(186)	-29%	-
<b>Public contributions &amp; donations</b>	5		-	-	-	-	-	-	-	
<b>Borrowing</b>	6		-	-	-	-	-	-	-	
<b>Internally generated funds</b>			100	100	-	-	67	(67)	-100%	
<b>Total Capital Funding</b>		-	1,015	1,047	161	445	698	(252)	-36%	-

2.4.1.6 Table C6: Monthly Budget Statement – Financial Position:

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

Description	Ref	2017/18	Budget Year 2018/19			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>R thousands</b>	1					
<b>ASSETS</b>						
<b>Current assets</b>						
Cash		8,751	3,925	3,913	8,160	3,905
Call investment deposits		-	-	(20)	-	(20)
Consumer debtors		-	2,100	2,100	-	2,100
Other debtors		1,878	1,248	1,248	5,590	1,248
Current portion of long-term receivables		-	-	-	-	-
Inventory		677	858	858	783	858
<b>Total current assets</b>		<b>11,306</b>	<b>8,131</b>	<b>8,100</b>	<b>14,532</b>	<b>8,091</b>
<b>Non current assets</b>						
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		-	-	-	-	-
<b>Total non current assets</b>		<b>17,711</b>	<b>19,260</b>	<b>19,291</b>	<b>18,769</b>	<b>19,280</b>
<b>TOTAL ASSETS</b>		<b>29,017</b>	<b>27,391</b>	<b>27,391</b>	<b>33,301</b>	<b>27,371</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft		-	-	-	-	-
Borrowing		61	39	39	67	39
Consumer deposits		-	-	-	-	-
Trade and other payables		349	5,551	5,551	7,773	5,551
Provisions		4,166	-	-	4,827	-
<b>Total current liabilities</b>		<b>4,575</b>	<b>5,590</b>	<b>5,590</b>	<b>12,667</b>	<b>5,590</b>
<b>Non current liabilities</b>						
Borrowing		97	101	101	90	101
Provisions		17,452	20,286	20,286	17,095	20,286
<b>Total non current liabilities</b>		<b>17,549</b>	<b>20,387</b>	<b>20,387</b>	<b>17,185</b>	<b>20,387</b>
<b>TOTAL LIABILITIES</b>		<b>22,124</b>	<b>25,977</b>	<b>25,977</b>	<b>29,852</b>	<b>25,977</b>
<b>NET ASSETS</b>	2	<b>6,893</b>	<b>1,414</b>	<b>1,414</b>	<b>3,449</b>	<b>1,394</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated Surplus/(Deficit)		6,893	1,414	1,414	3,449	1,414
Reserves		-	-	-	-	-
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	<b>6,893</b>	<b>1,414</b>	<b>-</b>	<b>3,449</b>	<b>1,414</b>

2.4.1.7 Table C7: Monthly Budget Statement – Cash Flow:

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

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	
<b>R thousands</b>	1										
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>											
<b>Receipts</b>											
Property rates			-	-				-			
Service charges			-	-				-			
Other revenue			45,314	63,439	466	29,418	42,292	(12,875)	-30%		
Government - operating			35,883	38,880	977	24,990	25,920	(930)	-4%		
Government - capital			-	82	-	-	54	(54)	-100%		
Interest			700	600	52	421	400	21	5%		
Dividends			-	-	-	-	-	-			
<b>Payments</b>											
Suppliers and employees			(52,922)	(74,026)	(7,810)	(49,462)	(49,350)	112	0%		
Finance charges			-	-	-	-	-	-			
Transfers and Grants			(27,128)	(27,128)	-	-	(18,086)	(18,086)	100%		
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>			-	1,846	1,846	(6,316)	5,367	1,231	(4,136)	-336%	-
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>											
<b>Receipts</b>											
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			-	-			-	-			
<b>Payments</b>											
Capital assets			(1,015)	(1,027)	(161)	(445)	(685)	(239)	35%		
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>			-	(1,015)	(1,027)	(161)	(196)	(685)	(489)	71%	-
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>											
<b>Receipts</b>											
Short term loans			-	-			-	-			
Borrowing long term/refinancing			-	-			-	-			
Increase (decrease) in consumer deposits			106	106			70	(70)	-100%		
<b>Payments</b>											
Repayment of borrowing			-	-			-	-			
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>			-	106	106	-	-	70	70	100%	-
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>			-	936	925	(6,476)	5,171	617			-
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		8,160	3,605			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 - M08 February

Description	NT Code	Budget Year 2018/19									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	8	237	5	7	66	2,031	-	(1)	2,352	2,103			
<b>Total By Income Source</b>	<b>2000</b>	<b>8</b>	<b>237</b>	<b>5</b>	<b>7</b>	<b>66</b>	<b>2,031</b>	<b>-</b>	<b>(1)</b>	<b>2,352</b>	<b>2,103</b>	<b>-</b>	<b>-</b>	
<b>2017/18 - totals only</b>														
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	2200										-	-		
Commercial	2300										-	-		
Households	2400										-	-		
Other	2500	8	237	5	7	66	2,031	-	(1)	2,352	2,103			
<b>Total By Customer Group</b>	<b>2600</b>	<b>8</b>	<b>237</b>	<b>5</b>	<b>7</b>	<b>66</b>	<b>2,031</b>	<b>-</b>	<b>(1)</b>	<b>2,352</b>	<b>2,103</b>	<b>-</b>	<b>-</b>	

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 - M08 February

Description	NT Code	Budget Year									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	1,272	421	1	1	791					2,486	
Auditor General	0800	68		1,205	-	-					1,273	
Other	0900										-	
<b>Total By Customer Type</b>	<b>1000</b>	<b>1,340</b>	<b>421</b>	<b>1,206</b>	<b>1</b>	<b>791</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,759</b>	<b>-</b>

## 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 - M08 February

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						
<b>R thousands</b>										
<b>RECEIPTS:</b>	1,2									
<b>Operating Transfers and Grants</b>										
<b>National Government:</b>		-	32,243	32,243	879	25,313	21,495	3,147	14.6%	-
Local Government Equitable Share			28,502	28,502	-	21,380	19,001	2,379	12.5%	
FMG - Internship Training			1,000	1,000	-	1,000	667			
EPWP Incentive			1,013	1,013	303	1,013	675			
Rural Asset Management Grant			1,728	1,728	576	1,920	1,152	768	66.7%	
<b>Provincial Government:</b>		-	640	4,342	1,415	2,983	2,895	(526)	-18.2%	-
WK FMG KAPASITEIT AFS				300	300	300	200	100	50.0%	
Disaster Management				795	-	795	530			
WP Financial Management Support Grant			360	407	-	47	271			
WC - FMG CAPACITY			280	280	-	280	187			
WK FMG ERM SYSTEM				172	173	173	115			
WK FMG PDO COMPLIANCE				200	200	200	133			
WK FMG ERM SYSTEM ROLL-FORWARD				395	-	395	263			
WK FMG CAPACITY AUDIT ASSISTANCE				470	470	470	313			
WK FMG CAPACITY IA SYSTEM				200	200	200	133			
WOSA				1,000	-	-	667	(667)	-100.0%	
LG GEGRADUEERDE INTERNSKAP	4			123	72	123	82	41	50.0%	
<b>District Municipality:</b>		-	-	-	-	-	-	-		-
<i>[insert description]</i>										
<b>Other grant providers:</b>		-	3,000	3,000	-	2,366	2,000	366	18.3%	-
CHIETA						595	-	595	#DIV/0!	
Audit fee			3,000	3,000	-	1,771	2,000			
<b>Total Operating Transfers and Grants</b>	5	-	35,883	39,585	2,294	30,662	26,390	2,987	11.3%	-
<b>Capital Transfers and Grants</b>										
<b>National Government:</b>		-	-	-	-	-	-	-		-
Other capital transfers <i>[insert description]</i>										
<b>Provincial Government:</b>		-	-	82	-	82	54	27	50.0%	-
Fire department capacity building				82	-	82	54	27	50.0%	
<b>District Municipality:</b>		-	-	-	-	-	-	-		-
<i>[insert description]</i>										
<b>Other grant providers:</b>		-	-	-	-	-	-	-		-
<i>[insert description]</i>										
<b>Total Capital Transfers and Grants</b>	5	-	-	82	-	82	54	27	50.0%	-
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	5	-	35,883	39,667	2,294	30,744	26,445	3,014	11.4%	-

3.2.2 Supporting Table SC7(1) – Grant Expenditure:

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

Description	Ref	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
<b>R thousands</b>										
<b>EXPENDITURE</b>										
<b>Operating expenditure of Transfers and Grants</b>										
<b>National Government:</b>		-	32,243	32,243	2,483	21,462	21,495	(33)	-0.2%	-
Local Government Equitable Share			28,502	28,502	2,375	19,001	19,001	-		
FMG - Internship Training			1,000	1,000	42	700	667	33	5.0%	
EPWP Incentive			1,013	1,013	66	879	675	204	30.1%	
Rural Asset Management Grant			1,728	1,728	-	882	1,152	(270)	-23.4%	
<b>Provincial Government:</b>		-	640	4,342	260	725	2,895	(387)	-13.4%	-
WK FMG KAPASITEIT AFS				300	169	169	200	(31)	-15.3%	
Disaster Management				795	29	214	530	(316)	-59.6%	
WP Financial Management Support Grant			360	407	22	58	271			
WC - FMG CAPACITY			280	280	(38)	206	187			
WK FMG ERM SYSTEM				172	-	-	115			
WK FMG PDO COMPLIANCE				200	-	-	133			
WK FMG ERM SYSTEM ROLL-FORWARD				395	-	-	263			
WK FMG CAPACITY AUDIT ASSISTANCE				470	36	36	313			
WK FMG CAPACITY IA SYSTEM				200	-	-	133			
WOSA				1,000	-	-	667			
LG GEGRADUEERDE INTERNSKAP				123	42	42	82	(41)	-49.4%	
<b>District Municipality:</b>		-	-	-	-	-	-	-		-
<i>[insert description]</i>										
<b>Other grant providers:</b>		-	3,000	3,000	68	2,726	2,000	726	36.3%	-
<b>CHIETA</b>					68	955	-	955	#DIV/0!	
<i>Audit fee</i>			3,000	3,000	-	1,771	2,000	(229)	-11.5%	
<b>Total operating expenditure of Transfers and Grants:</b>		-	35,883	39,585	2,812	24,913	26,390	305	1.2%	-
<b>Capital expenditure of Transfers and Grants</b>										
<b>National Government:</b>		-	-	-	-	-	-	-		-
Other capital transfers <i>[insert description]</i>										
<b>Provincial Government:</b>		-	-	82	-	-	2,000	(2,000)	-100.0%	-
Fire department capacity building				82			2,000	(2,000)	-100.0%	
<b>District Municipality:</b>		-	-	-	-	-	-	-		-
<b>Other grant providers:</b>		-	-	-	-	-	-	-		-
<b>Total capital expenditure of Transfers and Grants</b>		-	-	82	-	-	2,000	(2,000)	-100.0%	-
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>		-	35,883	39,667	2,812	24,913	28,390	(1,695)	-6.0%	-

**3.3 SECTION 7 – CAPITAL PROGRAMME PERFORMANCE:**

**3.3.1 Supporting Table C12:**

Supporting Table C12 reconciled with Table C5.

DC5 Central Karoo - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M08 February

Month	2017/18	Budget Year 2018/19							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands									
<b>Monthly expenditure performance trend</b>									
July		85	85	1	1	85	83	98.5%	0%
August		85	85	39	41	169	129	76.0%	4%
September		85	85	90	131	254	123	48.4%	13%
October		85	85	31	161	338	177	52.3%	16%
November		85	85	5	167	423	256	60.6%	16%
December		85	85	59	226	508	282	55.5%	22%
January		85	85	59	285	592	308	51.9%	28%
February		85	85	161	445	677	231	34.2%	44%
March		85	85			762	-		
April		85	85			846	-		
May		85	85			931	-		
June		85	105			1,035	-		
<b>Total Capital expenditure</b>	-	<b>1,015</b>	<b>1,035</b>	<b>445</b>					

**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 February 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: 14 March 2019