

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 2020



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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.

2.2 **SECTION 2 – RESOLUTIONS:**

The recommended Resolution to Council with regard to the February 2020 In-Year Report is:

RESOLVED:

- (a) That the Council take note of contents in the in-year monthly report for February 2020 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 | 743 800,00 | 96 254 785,45 | 97 236 676,00 |
| Adjustment Budget | 743 800,00 | 96 363 482,10 | 97 361 676,00 |
| Actual spend / received (YTD) | 59 467,68 | 55 230 232,94 | 56 895 564,36 |
| Percentage Spend (YTD) | 8% | 57% | 58% |

The table reflects spending of the capital budget of 8%. The total operating expenditure and revenue reflects percentage spent of 57% and 58% 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 comparisons of the major sources of revenue are illustrated in the figure below:

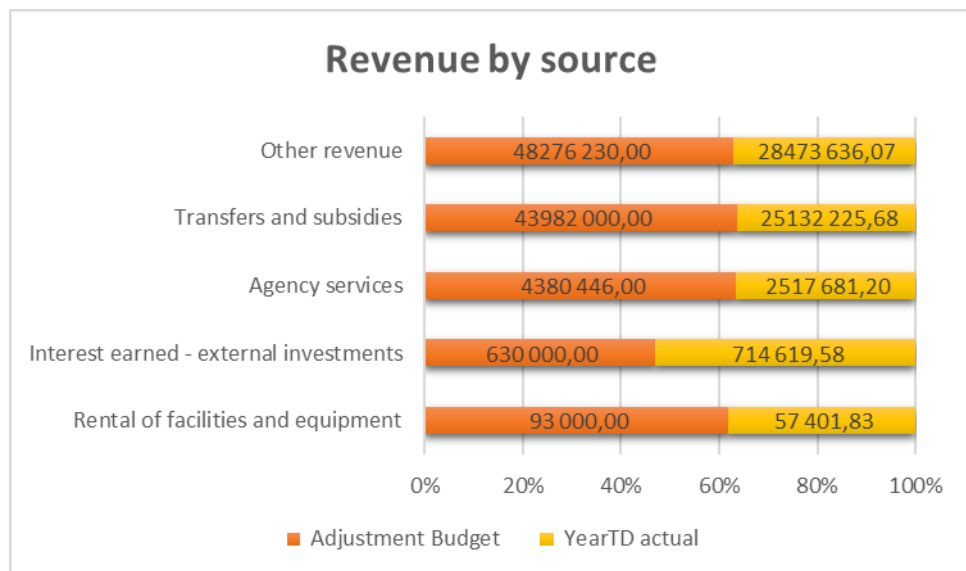


Figure 1 – Revenue by source (*Refer to Grants receipts schedule for actual receipts, page 22)

- **Other Revenue:**

The amount raised as reflected for the actual year to date represents 59% of the total budget amount. The budgeted amount received (Year-to-date) amounts to R 32.184 million.

- **Interest Earned – External Investments:**

The budget amount for Interest earned R 630 000, whilst the year to date actual revenue is R 714 619.58. Thus, reflecting receipt of 113% at the

end of Month 8 of the financial year. This will be increased during the adjustment budget process to address the higher anticipated revenue from interest on investments.

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 55.230 million and the year to date budget is R 64.170 million which represents a **variance of 14%** for the year to date.

2.3.2.3 Operating Expenditure by Municipal Vote (Figure 2):

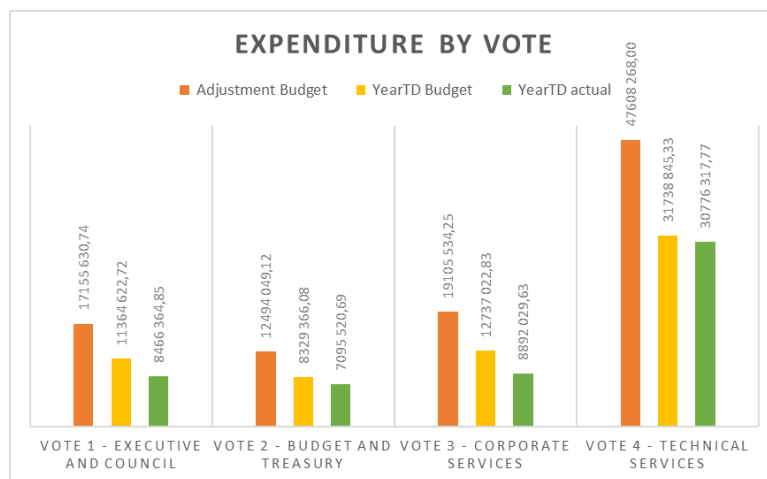


Figure 2 – Breakdown Operating Expenditure by Municipal Vote

| Expenditure by Vote | Adjustment Budget | YearTD Budget | YearTD actual | % Spend |
|----------------------------------|----------------------|----------------------|----------------------|------------|
| Vote 1 - EXECUTIVE AND COUNCIL | 17 155 630,74 | 11 364 622,72 | 8 466 364,85 | 49% |
| Vote 2 - BUDGET AND TREASURY | 12 494 049,12 | 8 329 366,08 | 7 095 520,69 | 57% |
| Vote 3 - CORPORATE SERVICES | 19 105 534,25 | 12 737 022,83 | 8 892 029,63 | 47% |
| Vote 4 - TECHNICAL SERVICES | 47 608 268,00 | 31 738 845,33 | 30 776 317,77 | 65% |
| Total Expenditure by Vote | 96 363 482,10 | 64 169 856,97 | 55 230 232,94 | 57% |

The adjustment budget for Technical Service is R 47.608 million of which R 30.776 million has been expended representing 65% of the budget amount.

The adjustment budget for Corporate Services is R 19.106 million of which R 8.892 million has been expended representing 47% of the budget amount.

The adjustment budget for Budget and Treasury is R 12.494 million of which R 7.096 million has been expended representing 57% of the budget amount.

The adjustment budget for Executive and Council is R 17.156 million of which R 8.466 million has been expended representing 49% of the budget amount.

2.3.2.4 Capital Expenditure (Figure 3):

The capital spending for the year to date of amounts to R59 467.68. The total capital budget amount is R 743 800, thus reflecting total spending of 8% at the end of February 2020.

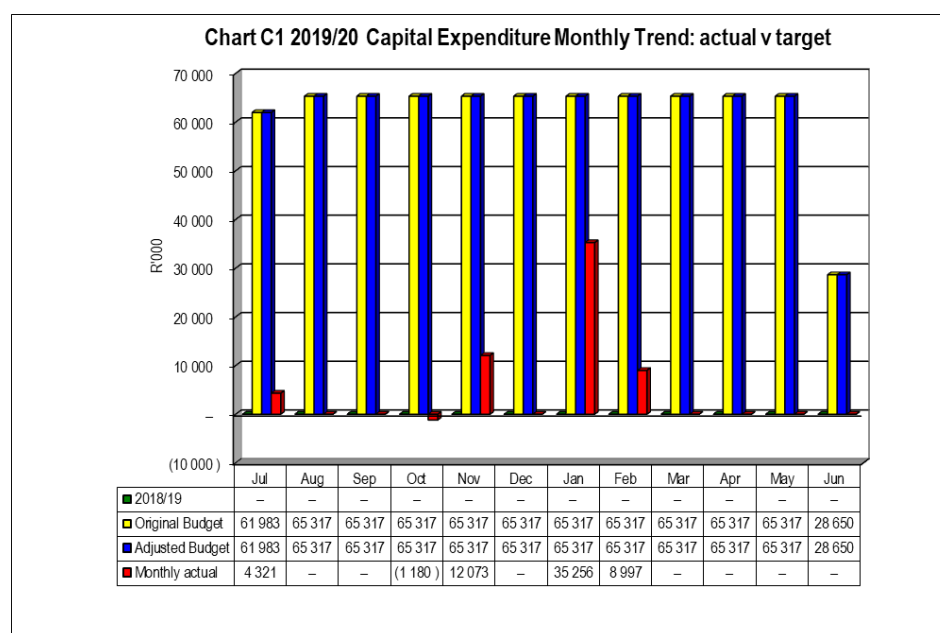


Figure 3 – Breakdown Capital Expenditure by month

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 for the cash flow statement amounts to R 10.899 million.

2.4 SECTION 4 – IN-YEAR BUDGET STATEMENT TABLE:

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 | 2018/19 | Budget Year 2019/20 | | | | | | | |
|--|------------------|---------------------|-------------------|--------------------|--------------------|--------------------|---------------------|-----------------|--------------------|
| | 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 | - | 630 | 630 | 73 | 715 | 420 | 295 | 70% | - |
| Transfers and subsidies | - | 43 857 | 43 982 | (9 595) | 25 132 | 29 238 | (4 106) | -14% | - |
| Other own revenue | - | 52 750 | 52 750 | 330 | 31 049 | 35 166 | (4 118) | -12% | - |
| Total Revenue (excluding capital transfers and contributions) | - | 97 237 | 97 362 | (9 192) | 56 896 | 64 824 | (7 929) | -12% | - |
| Employee costs | - | 51 840 | 51 840 | 3 745 | 31 908 | 34 560 | (2 652) | -8% | - |
| Remuneration of Councillors | - | 3 796 | 3 796 | 332 | 2 727 | 2 531 | 197 | 8% | - |
| Depreciation & asset impairment | - | 283 | 283 | - | - | 188 | (188) | -100% | - |
| Finance charges | - | - | - | - | - | - | - | - | - |
| Materials and bulk purchases | - | 11 502 | 11 502 | 5 | 41 | 7 668 | (7 627) | -99% | - |
| Transfers and subsidies | - | - | - | - | - | - | - | - | - |
| Other expenditure | - | 28 834 | 28 943 | 3 006 | 20 554 | 19 223 | 1 331 | 7% | - |
| Total Expenditure | - | 96 255 | 96 363 | 7 088 | 55 230 | 64 170 | (8 940) | -14% | - |
| Surplus/(Deficit) | - | 982 | 998 | (16 280) | 1 665 | 655 | 1 011 | 154% | - |
| Transfers and subsidies - capital (monetary alloc | - | - | - | - | - | - | - | - | - |
| Contributions & Contributed assets | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after capital transfers & contributions | - | 982 | 998 | (16 280) | 1 665 | 655 | 1 011 | 154% | - |
| Share of surplus/ (deficit) of associate | - | - | - | - | - | - | - | - | - |
| Surplus/ (Deficit) for the year | - | 982 | 998 | (16 280) | 1 665 | 655 | 1 011 | 154% | - |
| Capital expenditure & funds sources | | | | | | | | | |
| Capital expenditure | - | 744 | 1 047 | 9 | 59 | 496 | (436) | -88% | - |
| Capital transfers recognised | - | - | - | - | - | - | - | - | - |
| Public contributions & donations | - | - | - | - | - | - | - | - | - |
| Borrowing | - | - | - | - | - | - | - | - | - |
| Internally generated funds | - | 744 | 744 | 9 | 59 | 496 | (436) | -88% | - |
| Total sources of capital funds | - | 744 | 744 | 9 | 59 | 496 | (436) | -88% | - |
| Financial position | | | | | | | | | |
| Total current assets | - | 9 443 | 9 459 | - | 18 901 | - | - | - | 9 443 |
| Total non current assets | - | 19 261 | 19 261 | - | 17 992 | - | - | - | 19 261 |
| Total current liabilities | - | 8 218 | 8 218 | - | 11 963 | - | - | - | 8 218 |
| Total non current liabilities | - | 18 091 | 18 091 | - | 15 274 | - | - | - | 18 091 |
| Community wealth/Equity | - | 2 396 | 2 412 | - | 9 656 | - | - | - | 2 396 |
| Cash flows | | | | | | | | | |
| Net cash from (used) operating | - | 1 330 | 1 346 | (16 280) | 4 902 | 887 | (4 016) | -453% | - |
| Net cash from (used) investing | - | (784) | (784) | 9 | (1 103) | (523) | 580 | -111% | - |
| Net cash from (used) financing | - | (11) | (11) | - | - | (7) | (7) | 100% | - |
| Cash/cash equivalents at the month/year end | - | 4 140 | 4 157 | - | 10 899 | 3 962 | (6 937) | -175% | 7 099 |
| 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 | (78) | 170 | 28 | 0 | - | 1 200 | - | (1) | 1 320 |
| Creditors Age Analysis | | | | | | | | | |
| Total Creditors | 430 | 12 | 1 | 12 | 4 | - | - | - | 459 |

2.4.1. 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 | 2018/19 | Budget Year 2019/20 | | | | | | | |
|--|-----|-----------------|---------------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|
| | | 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 | | - | 47 086 | 47 211 | (9 197) | 28 403 | 31 391 | (2 988) | -10% | - |
| Executive and council | | - | 37 969 | 37 969 | (9 683) | 13 563 | 25 313 | (11 750) | -46% | - |
| Finance and administration | | - | 9 117 | 9 117 | 486 | 14 840 | 6 078 | 8 762 | 144% | - |
| Internal audit | | - | - | 125 | - | - | - | - | - | - |
| Community and public safety | | - | 45 | 45 | 5 | 127 | 30 | 97 | 325% | - |
| Community and social services | | - | - | - | - | - | - | - | - | - |
| Sport and recreation | | - | - | - | - | - | - | - | - | - |
| Public safety | | - | - | - | - | 80 | - | 80 | #DIV/0! | - |
| Housing | | - | - | - | - | - | - | - | - | - |
| Health | | - | 45 | 45 | 5 | 47 | 30 | 17 | 57% | - |
| Economic and environmental services | | - | 50 106 | 50 106 | - | 28 366 | 33 404 | (5 038) | -15% | - |
| Planning and development | | - | 2 331 | 2 331 | - | 27 | 1 554 | (1 527) | -98% | - |
| Road transport | | - | 47 775 | 47 775 | - | 28 339 | 31 850 | (3 511) | -11% | - |
| Environmental protection | | - | - | - | - | - | - | - | - | - |
| Trading services | | - | - | - | - | - | - | - | - | - |
| Energy sources | | - | - | - | - | - | - | - | - | - |
| Water management | | - | - | - | - | - | - | - | - | - |
| Waste water management | | - | - | - | - | - | - | - | - | - |
| Waste management | | - | - | - | - | - | - | - | - | - |
| Other | 4 | - | - | - | - | - | - | - | - | - |
| Total Revenue - Functional | 2 | - | 97 237 | 97 362 | (9 192) | 56 896 | 64 824 | (7 929) | -12% | - |
| Expenditure - Functional | | | | | | | | | | |
| Governance and administration | | - | 33 790 | 33 899 | 2 463 | 17 669 | 22 527 | (4 858) | -22% | - |
| Executive and council | | - | 8 473 | 8 473 | 685 | 5 513 | 5 649 | (135) | -2% | - |
| Finance and administration | | - | 24 955 | 24 955 | 1 609 | 11 916 | 16 636 | (4 720) | -28% | - |
| Internal audit | | - | 363 | 471 | 169 | 240 | 242 | (2) | -1% | - |
| Community and public safety | | - | 6 451 | 6 451 | 466 | 4 044 | 4 301 | (257) | -6% | - |
| Community and social services | | - | - | - | - | - | - | - | - | - |
| Sport and recreation | | - | - | - | - | - | - | - | - | - |
| Public safety | | - | 1 886 | 1 886 | 103 | 1 058 | 1 257 | (200) | -16% | - |
| Housing | | - | - | - | - | - | - | - | - | - |
| Health | | - | 4 565 | 4 565 | 363 | 2 987 | 3 044 | (57) | -2% | - |
| Economic and environmental services | | - | 55 823 | 55 823 | 4 147 | 33 488 | 37 215 | (3 727) | -10% | - |
| Planning and development | | - | 6 432 | 6 432 | 319 | 2 709 | 4 288 | (1 579) | -37% | - |
| Road transport | | - | 49 391 | 49 391 | 3 829 | 30 779 | 32 927 | (2 149) | -7% | - |
| Environmental protection | | - | - | - | - | - | - | - | - | - |
| Trading services | | - | - | - | - | - | - | - | - | - |
| Energy sources | | - | - | - | - | - | - | - | - | - |
| Water management | | - | - | - | - | - | - | - | - | - |
| Waste water management | | - | - | - | - | - | - | - | - | - |
| Waste management | | - | - | - | - | - | - | - | - | - |
| Other | | - | 190 | 190 | 12 | 29 | 127 | (98) | -77% | - |
| Total Expenditure - Functional | 3 | - | 96 255 | 96 363 | 7 088 | 55 230 | 64 170 | (8 940) | -14% | - |
| Surplus/ (Deficit) for the year | | - | 982 | 998 | (16 280) | 1 665 | 655 | 1 011 | 154% | - |

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 | 2018/19 | Budget Year 2019/20 | | | | | | | |
|--|-----|-----------------|---------------------|-----------------|-----------------|---------------|---------------|----------------|----------------|--------------------|
| | | 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 | | - | 40 300 | 40 425 | (9 683) | 13 590 | 26 867 | (13 277) | -49,4% | - |
| Vote 2 - BUDGET AND TREASURY | | - | 4 398 | 4 398 | 486 | 14 779 | 2 932 | 11 847 | 404,0% | - |
| Vote 3 - CORPORATE SERVICES | | - | 4 763 | 4 763 | 5 | 188 | 3 175 | (2 988) | -94,1% | - |
| Vote 4 - TECHNICAL SERVICES | | - | 47 775 | 47 775 | - | 28 339 | 31 850 | (3 511) | -11,0% | - |
| Total Revenue by Vote | 2 | - | 97 237 | 97 362 | (9 192) | 56 896 | 64 824 | (7 929) | -12,2% | - |
| Expenditure by Vote | 1 | | | | | | | | | |
| Vote 1 - EXECUTIVE AND COUNCIL | | - | 17 047 | 17 156 | 1 172 | 8 466 | 11 365 | (2 898) | -25,5% | - |
| Vote 2 - BUDGET AND TREASURY | | - | 12 494 | 12 494 | 934 | 7 096 | 8 329 | (1 234) | -14,8% | - |
| Vote 3 - CORPORATE SERVICES | | - | 19 106 | 19 106 | 1 153 | 8 892 | 12 737 | (3 845) | -30,2% | - |
| Vote 4 - TECHNICAL SERVICES | | - | 47 608 | 47 608 | 3 829 | 30 776 | 31 739 | (963) | -3,0% | - |
| Total Expenditure by Vote | 2 | - | 96 255 | 96 363 | 7 088 | 55 230 | 64 170 | (8 940) | -13,9% | - |
| Surplus/ (Deficit) for the year | 2 | - | 982 | 998 | (16 280) | 1 665 | 655 | 1 011 | 154,4% | - |

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 | 2018/19 | Budget Year 2019/20 | | | | | | | |
|--|-----|-----------------|---------------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|
| | | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| Revenue by Vote | | | | | | | | | | |
| Vote 1 - EXECUTIVE AND COUNCIL | 1 | - | 40 300 | 40 425 | (9 683) | 13 590 | 26 867 | (13 277) | -49% | - |
| 1.1 - MUNICIPAL MANAGER | | | 8 558 | 8 558 | 323 | 2 632 | 5 706 | (3 074) | -54% | |
| 1.2 - COUNCIL GENERAL EXPENSES | | | 30 642 | 30 642 | (10 005) | 10 931 | 20 428 | (9 497) | -46% | |
| 1.3 - INTERNAL AUDIT | | | - | 125 | - | - | - | - | - | |
| 1.4 - IDP | | | - | - | - | - | - | - | - | |
| 1.5 - EDA | | | - | - | - | - | - | - | - | |
| 1.6 - LED | | | - | - | - | - | - | - | - | |
| 1.7 - STRATEGIC PLANNING | | | 1 100 | 1 100 | - | 27 | 733 | (706) | -96% | |
| Vote 2 - BUDGET AND TREASURY | | - | 4 398 | 4 398 | 486 | 14 779 | 2 932 | 11 847 | 404% | - |
| 2.1 - FINANCIAL SERVICES | | | 3 398 | 3 398 | 327 | 14 080 | 2 265 | 11 815 | 522% | |
| 2.2 - DISTRICT COUNCIL LEVIES | | | - | - | - | - | - | - | - | |
| 2.3 - FINANCE MANAGEMENT GRANT | | | 1 000 | 1 000 | 158 | 698 | 667 | 32 | 5% | |
| Vote 3 - CORPORATE SERVICES | | - | 4 763 | 4 763 | 5 | 188 | 3 175 | (2 988) | -94% | - |
| 3.1 - CORPORATE SERVICES | | | 4 719 | 4 719 | 0 | 61 | 3 146 | (3 084) | -98% | |
| 3.2 - TOURISM | | | - | - | - | - | - | - | - | |
| 3.3 - PMU | | | - | - | - | - | - | - | - | |
| 3.4 - ENVIRONMENTAL HEALTH | | | 45 | 45 | 5 | 47 | 30 | 17 | 57% | |
| 3.5 - CIVIL DEFENCE | | | - | - | - | 80 | - | 80 | #DIV/0! | |
| 3.6 - GRANTS AND SUBSIDIES | | | - | - | - | - | - | - | - | |
| 3.7 - WORK FOR WATER | | | - | - | - | - | - | - | - | |
| 3.8 - NUTRITION SCHEME | | | - | - | - | - | - | - | - | |
| Vote 4 - TECHNICAL SERVICES | | - | 47 775 | 47 775 | - | 28 339 | 31 850 | (3 511) | -11% | - |
| 4.1 - ROADS | | | 47 775 | 47 775 | - | 28 339 | 31 850 | (3 511) | -11% | |
| 4.2 - TRANSPORT FUND | | | - | - | - | - | - | - | - | |
| Total Revenue by Vote | 2 | - | 97 237 | 97 362 | (9 192) | 56 896 | 64 824 | (7 929) | -12% | - |
| Expenditure by Vote | | | | | | | | | | |
| Vote 1 - EXECUTIVE AND COUNCIL | 1 | - | 17 047 | 17 156 | 1 172 | 8 466 | 11 365 | (2 898) | -26% | - |
| 1.1 - MUNICIPAL MANAGER | | | 6 226 | 6 226 | 198 | 1 854 | 4 151 | (2 297) | -55% | |
| 1.2 - COUNCIL GENERAL EXPENSES | | | 4 894 | 4 894 | 458 | 3 435 | 3 263 | 173 | 5% | |
| 1.3 - INTERNAL AUDIT | | | 717 | 826 | 198 | 468 | 478 | (11) | -2% | |
| 1.4 - IDP | | | - | - | - | - | - | - | - | |
| 1.5 - EDA | | | - | - | - | - | - | - | - | |
| 1.6 - LED | | | - | - | - | - | - | - | - | |
| 1.7 - STRATEGIC PLANNING | | | 5 209 | 5 209 | 319 | 2 709 | 3 473 | (763) | -22% | |
| Vote 2 - BUDGET AND TREASURY | | - | 12 494 | 12 494 | 934 | 7 096 | 8 329 | (1 234) | -15% | - |
| 2.1 - FINANCIAL SERVICES | | | 11 864 | 11 864 | 886 | 6 724 | 7 909 | (1 186) | -15% | |
| 2.2 - DISTRICT COUNCIL LEVIES | | | - | - | - | - | - | - | - | |
| 2.3 - FINANCE MANAGEMENT GRANT | | | 630 | 630 | 48 | 372 | 420 | (48) | -11% | |
| Vote 3 - CORPORATE SERVICES | | - | 19 106 | 19 106 | 1 153 | 8 892 | 12 737 | (3 845) | -30% | - |
| 3.1 - CORPORATE SERVICES | | | 12 359 | 12 359 | 675 | 4 818 | 8 239 | (3 421) | -42% | |
| 3.2 - TOURISM | | | 190 | 190 | 12 | 29 | 127 | (98) | -77% | |
| 3.3 - PMU | | | - | - | - | - | - | - | - | |
| 3.4 - ENVIRONMENTAL HEALTH | | | 4 570 | 4 570 | 363 | 2 988 | 3 047 | (59) | -2% | |
| 3.5 - CIVIL DEFENCE | | | 1 886 | 1 886 | 103 | 1 058 | 1 257 | (200) | -16% | |
| 3.6 - GRANTS AND SUBSIDIES | | | - | - | - | - | - | - | - | |
| 3.7 - WORK FOR WATER | | | 100 | 100 | - | - | 67 | (67) | -100% | |
| 3.8 - NUTRITION SCHEME | | | - | - | - | - | - | - | - | |
| Vote 4 - TECHNICAL SERVICES | | - | 47 608 | 47 608 | 3 829 | 30 776 | 31 739 | (963) | -3% | - |
| 4.1 - ROADS | | | 47 608 | 47 608 | 3 829 | 30 776 | 31 739 | (963) | -3% | |
| 4.2 - TRANSPORT FUND | | | - | - | - | - | - | - | - | |
| Total Expenditure by Vote | 2 | - | 96 255 | 96 363 | 7 088 | 55 230 | 64 170 | (8 940) | (0) | - |
| Surplus/ (Deficit) for the year | 2 | - | 982 | 998 | (16 280) | 1 665 | 655 | 1 011 | 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 | Budget Year 2019/20 | | | | | | | | |
|---|-----|-------------------------|-----------------|-----------------|-----------------|---------------|---------------|----------------|----------------|--------------------|
| | | 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 | | | 93 | 93 | 7 | 57 | 62 | (5) | -7% | |
| Interest earned - external investments | | | 630 | 630 | 73 | 715 | 420 | 295 | 70% | |
| Interest earned - outstanding debtors | | | - | - | - | - | - | - | | |
| Dividends received | | | - | - | - | - | - | - | | |
| Fines, penalties and forfeits | | | - | - | - | - | - | - | | |
| Licences and permits | | | - | - | - | - | - | - | | |
| Agency services | | | 4 380 | 4 380 | 315 | 2 518 | 2 920 | (403) | -14% | |
| Transfers and subsidies | | | 43 857 | 43 982 | (9 595) | 25 132 | 29 238 | (4 106) | -14% | |
| Other revenue | | | 48 276 | 48 276 | 8 | 28 474 | 32 184 | (3 711) | -12% | |
| Gains on disposal of PPE | | | - | - | - | - | - | - | | |
| Total Revenue (excluding capital transfers and contributions) | | | 97 237 | 97 362 | (9 192) | 56 896 | 64 824 | (7 929) | -12% | - |
| Expenditure By Type | | | | | | | | | | |
| Employee related costs | | | 51 840 | 51 840 | 3 745 | 31 908 | 34 560 | (2 652) | -8% | |
| Remuneration of councillors | | | 3 796 | 3 796 | 332 | 2 727 | 2 531 | 197 | 8% | |
| Debt impairment | | | - | - | - | - | - | - | | |
| Depreciation & asset impairment | | | 283 | 283 | - | - | 188 | (188) | -100% | |
| Finance charges | | | - | - | - | - | - | - | | |
| Bulk purchases | | | - | - | - | - | - | - | | |
| Other materials | | | 11 502 | 11 502 | 5 | 41 | 7 668 | (7 627) | -99% | |
| Contracted services | | | 16 979 | 17 088 | 34 | 817 | 11 319 | (10 503) | -93% | |
| Transfers and subsidies | | | - | - | - | - | - | - | | |
| Other expenditure | | | 11 855 | 11 855 | 2 971 | 19 738 | 7 903 | 11 834 | 150% | |
| Loss on disposal of PPE | | | - | - | - | - | - | - | | |
| Total Expenditure | | | 96 255 | 96 363 | 7 088 | 55 230 | 64 170 | (8 940) | -14% | - |
| Surplus/(Deficit) | | | 982 | 998 | (16 280) | 1 665 | 655 | 1 011 | 0 | - |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial and District) | | | | | | | | | | |
| (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 | | | 982 | 998 | (16 280) | 1 665 | 655 | | | - |
| Taxation | | | | | | | | | | |
| Surplus/(Deficit) after taxation | | | 982 | 998 | (16 280) | 1 665 | 655 | | | - |
| Attributable to minorities | | | | | | | | | | |
| Surplus/(Deficit) attributable to municipality | | | 982 | 998 | (16 280) | 1 665 | 655 | | | - |
| Share of surplus/ (deficit) of associate | | | | | | | | | | |
| Surplus/ (Deficit) for the year | | | 982 | 998 | (16 280) | 1 665 | 655 | | | - |

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 | 2018/19 | Budget Year 2019/20 | | | | | | | |
| | | 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 | | - | 132 | 98 | 6 | 38 | 88 | (49) | -56% | - |
| Vote 2 - BUDGET AND TREASURY | | - | 60 | 140 | - | 13 | 40 | (27) | -68% | - |
| Vote 3 - CORPORATE SERVICES | | - | 552 | 709 | 3 | 8 | 368 | (360) | -98% | - |
| Vote 4 - TECHNICAL SERVICES | | - | - | 100 | - | - | - | - | - | - |
| Total Capital single-year expenditure | 4 | - | 744 | 1 047 | 9 | 59 | 496 | (436) | -88% | - |
| Total Capital Expenditure | | - | 744 | 1 047 | 9 | 59 | 496 | (436) | -88% | - |
| Capital Expenditure - Functional Classification | | | | | | | | | | |
| Governance and administration | | - | 195 | 195 | 9 | 33 | 130 | (97) | -74% | - |
| Executive and council | | | 31 | 31 | 6 | 14 | 21 | (6) | -30% | - |
| Finance and administration | | | 164 | 164 | 3 | 19 | 109 | (90) | -83% | - |
| Internal audit | | | - | - | - | - | - | - | - | - |
| Community and public safety | | - | 449 | 449 | - | 3 | 299 | (297) | -99% | - |
| Community and social services | | | - | - | - | - | - | - | - | - |
| Sport and recreation | | | - | - | - | - | - | - | - | - |
| Public safety | | | 406 | 406 | - | - | 270 | (270) | -100% | - |
| Housing | | | - | - | - | - | - | - | - | - |
| Health | | | 43 | 43 | - | 3 | 29 | (26) | -91% | - |
| Economic and environmental services | | - | 101 | 101 | - | 24 | 67 | (43) | -64% | - |
| Planning and development | | | 101 | 101 | - | 24 | 67 | (43) | -64% | - |
| Road transport | | | - | - | - | - | - | - | - | - |
| Environmental protection | | | - | - | - | - | - | - | - | - |
| Trading services | | - | - | - | - | - | - | - | - | - |
| Energy sources | | | - | - | - | - | - | - | - | - |
| Water management | | | - | - | - | - | - | - | - | - |
| Waste water management | | | - | - | - | - | - | - | - | - |
| Waste management | | | - | - | - | - | - | - | - | - |
| Other | | | - | - | - | - | - | - | - | - |
| Total Capital Expenditure - Functional Classification | 3 | - | 744 | 744 | 9 | 59 | 496 | (436) | -88% | - |
| Funded by: | | | | | | | | | | |
| National Government | | | - | - | - | - | - | - | - | - |
| Provincial Government | | | - | - | - | - | - | - | - | - |
| District Municipality | | | - | - | - | - | - | - | - | - |
| Other transfers and grants | | | - | - | - | - | - | - | - | - |
| Transfers recognised - capital | | - | - | - | - | - | - | - | - | - |
| Public contributions & donations | 5 | | - | - | - | - | - | - | - | - |
| Borrowing | 6 | | - | - | - | - | - | - | - | - |
| Internally generated funds | | | 744 | 744 | 9 | 59 | 496 | (436) | -88% | - |
| Total Capital Funding | | - | 744 | 744 | 9 | 59 | 496 | (436) | -88% | - |

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 | 2018/19 | Budget Year 2019/20 | | | | |
|--|-----|-----------------|---------------------|-----------------|---------------|--------------------|---------------|
| | | Audited Outcome | Original Budget | Adjusted Budget | YearTD actual | Full Year Forecast | |
| R thousands | 1 | | | | | | |
| ASSETS | | | | | | | |
| Current assets | | | | | | | |
| Cash | | | 4 140 | 4 157 | (6 657) | 4 140 | |
| Call investment deposits | | | – | – | 17 555 | – | |
| Consumer debtors | | | 3 275 | 3 275 | – | 3 275 | |
| Other debtors | | | 1 315 | 1 315 | 7 124 | 1 315 | |
| Current portion of long-term receivables | | | – | – | – | – | |
| Inventory | | | 713 | 713 | 879 | 713 | |
| Total current assets | | | – | 9 443 | 9 459 | 18 901 | 9 443 |
| Non current assets | | | | | | | |
| Long-term receivables | | | 10 020 | 10 020 | 9 401 | 10 020 | |
| Investments | | | – | – | – | – | |
| Investment property | | | – | – | – | – | |
| Investments in Associate | | | – | – | – | – | |
| Property, plant and equipment | | | 9 149 | 9 149 | 8 479 | 9 149 | |
| Agricultural | | | – | – | – | – | |
| Biological | | | – | – | – | – | |
| Intangible | | | 93 | 93 | 112 | 93 | |
| Other non-current assets | | | – | – | – | – | |
| Total non current assets | | | – | 19 261 | 19 261 | 17 992 | 19 261 |
| TOTAL ASSETS | | | – | 28 704 | 28 720 | 36 893 | 28 704 |
| LIABILITIES | | | | | | | |
| Current liabilities | | | | | | | |
| Bank overdraft | | | – | – | – | – | |
| Borrowing | | | 39 | 39 | 70 | 39 | |
| Consumer deposits | | | – | – | – | – | |
| Trade and other payables | | | 8 179 | 8 179 | 7 317 | 8 179 | |
| Provisions | | | – | – | 4 576 | – | |
| Total current liabilities | | | – | 8 218 | 8 218 | 11 963 | 8 218 |
| Non current liabilities | | | | | | | |
| Borrowing | | | 90 | 90 | 21 | 90 | |
| Provisions | | | 18 001 | 18 001 | 15 254 | 18 001 | |
| Total non current liabilities | | | – | 18 091 | 18 091 | 15 274 | 18 091 |
| TOTAL LIABILITIES | | | – | 26 309 | 26 309 | 27 237 | 26 309 |
| NET ASSETS | 2 | | – | 2 396 | 2 412 | 9 656 | 2 396 |
| COMMUNITY WEALTH/EQUITY | | | | | | | |
| Accumulated Surplus/(Deficit) | | | 2 396 | 2 412 | 9 656 | 2 396 | |
| Reserves | | | – | – | – | – | |
| TOTAL COMMUNITY WEALTH/EQUITY | 2 | | – | 2 396 | 2 412 | 9 656 | 2 396 |

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 | 2018/19 | Budget Year 2019/20 | | | | | | | | |
|---|-----|-----------------|---------------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|-------|
| | | 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 | | | 52 790 | 52 790 | 330 | 31 049 | 35 193 | (4 144) | -12% | | |
| Government - operating | | | 43 717 | 43 842 | (9 595) | 25 132 | 29 145 | (4 012) | -14% | | |
| Government - capital | | | - | - | | | | - | | | |
| Interest | | | 600 | 600 | 73 | 737 | 400 | 337 | 84% | | |
| Dividends | | | - | - | | | | - | | | |
| Payments | | | | | | | | | | | |
| Suppliers and employees | | | (95 776) | (95 885) | (7 088) | (52 015) | (63 851) | (11 836) | 19% | | |
| Finance charges | | | - | - | | | | - | | | |
| Transfers and Grants | | | - | - | | | | - | | | |
| NET CASH FROM/(USED) OPERATING ACTIVITIES | | | - | 1 330 | 1 346 | (16 280) | 4 902 | 887 | (4 016) | -453% | - |
| CASH FLOWS FROM INVESTING ACTIVITIES | | | | | | | | | | | |
| Receipts | | | | | | | | | | | |
| Proceeds on disposal of PPE | | | - | - | | | | - | | | |
| Decrease (increase) in non-current debtors | | | - | - | | | | - | | | |
| Decrease (increase) other non-current receivables | | | - | - | | (1 044) | | (1 044) | #DIV/0! | | |
| Decrease (increase) in non-current investments | | | - | - | | | | - | | | |
| Payments | | | | | | | | | | | |
| Capital assets | | | (784) | (784) | 9 | (59) | (523) | (463) | 89% | | |
| NET CASH FROM/(USED) INVESTING ACTIVITIES | | | - | (784) | (784) | 9 | (1 103) | (523) | 580 | -111% | - |
| CASH FLOWS FROM FINANCING ACTIVITIES | | | | | | | | | | | |
| Receipts | | | | | | | | | | | |
| Short term loans | | | - | - | | | | - | | | |
| Borrowing long term/refinancing | | | - | - | | | | - | | | |
| Increase (decrease) in consumer deposits | | | - | - | | | | - | | | |
| Payments | | | | | | | | | | | |
| Repayment of borrowing | | | (11) | (11) | | | (7) | (7) | 100% | | |
| NET CASH FROM/(USED) FINANCING ACTIVITIES | | | - | (11) | (11) | - | - | (7) | (7) | 100% | - |
| NET INCREASE/ (DECREASE) IN CASH HELD | | | - | 535 | 551 | (16 271) | 3 799 | 357 | | | - |
| Cash/cash equivalents at beginning: | | | 3 605 | 3 605 | | 7 099 | 3 605 | | | | 7 099 |
| Cash/cash equivalents at monthly/year end: | | | - | 4 140 | 4 157 | | 10 899 | 3 962 | | | 7 099 |

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 2019/20 | | | | | | | | | 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 | (78) | 170 | 28 | 0 | - | 1 200 | - | (1) | 1 320 | 1 200 | | | |
| Total By Income Source | 2000 | (78) | 170 | 28 | 0 | - | 1 200 | - | (1) | 1 320 | 1 200 | - | - | |
| 2018/19 - totals only | | | | | | | | | | | | | | |
| Debtors Age Analysis By Customer Group | | | | | | | | | | | | | | |
| Organs of State | 2200 | | | | | | | | | | - | - | | |
| Commercial | 2300 | | | | | | | | | | - | - | | |
| Households | 2400 | | | | | | | | | | - | - | | |
| Other | 2500 | (78) | 170 | 28 | 0 | - | 1 200 | - | (1) | 1 320 | 1 200 | | | |
| Total By Customer Group | 2600 | (78) | 170 | 28 | 0 | - | 1 200 | - | (1) | 1 320 | 1 200 | - | - | |

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 2019/20 | | | | | | | | | 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 | 430 | 12 | 1 | 12 | 4 | - | - | | | 459 | |
| Auditor General | 0800 | | | | | | | | | | - | |
| Other | 0900 | | | | | | | | | | - | |
| Total By Customer Type | 1000 | 430 | 12 | 1 | 12 | 4 | - | - | - | - | 459 | - |

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 | 2018/19 | 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: | | - | 34 908 | 34 908 | 978 | 27 248 | 23 272 | 3 232 | 13,9% | - |
| Local Government Equitable Share | | | 30 642 | 30 642 | - | 22 982 | 20 428 | 2 554 | 12,5% | |
| FMG - Internship Training | | | 1 000 | 1 000 | - | 1 000 | 667 | | | |
| EPWP Incentive | | | 1 231 | 1 231 | 369 | 1 231 | 821 | | | |
| Rural Asset Management Grant | | | 2 035 | 2 035 | 609 | 2 035 | 1 357 | 678 | 50,0% | |
| Provincial Government: | | - | 1 759 | 1 884 | 125 | 405 | 1 173 | (733) | -62,5% | - |
| WK FMG KAPASITEIT AFS | | | - | - | - | - | - | - | | |
| Disaster Management | | | - | - | - | - | - | - | | |
| WP Financial Management Support Grant | | | 280 | 405 | - | 280 | 187 | | | |
| WC - FMG CAPACITY | | | 379 | 379 | - | - | 253 | | | |
| WK FMG ERM SYSTEM | | | - | - | - | - | - | | | |
| WK FMG PDO COMPLIANCE | | | - | - | - | - | - | | | |
| WK FMG ERM SYSTEM ROLL-FORWARD | | | - | - | - | - | - | | | |
| WK FMG CAPACITY AUDIT ASSISTANCE | | | - | - | 125 | 125 | - | | | |
| WK FMG CAPACITY IA SYSTEM | | | - | - | - | - | - | | | |
| WOSA | | | 1 100 | 1 100 | - | - | 733 | (733) | -100,0% | |
| LG GEGRADUEERDE INTERNSKAP | | | - | - | - | - | - | - | | |
| District Municipality: | 4 | - | - | - | - | - | - | - | | - |
| <i>[insert description]</i> | | | | | | | | | | |
| Other grant providers: | | - | 7 190 | 7 190 | - | 439 | 4 793 | (4 354) | -90,8% | - |
| CHIETA | | | 1 300 | 1 300 | - | 439 | 867 | (427) | -49,3% | |
| LGSETA | | | 2 850 | 2 850 | - | - | 1 900 | | | |
| LGSETA MANDATORY GRANT | | | 40 | 40 | - | - | 27 | | | |
| Audit fee | | | 3 000 | 3 000 | - | - | 2 000 | | | |
| Total Operating Transfers and Grants | 5 | - | 43 857 | 43 982 | 1 103 | 28 092 | 29 238 | (1 855) | -6,3% | - |
| Capital Transfers and Grants | | | | | | | | | | |
| National Government: | | - | - | - | - | - | - | - | | - |
| Other capital transfers <i>[insert description]</i> | | | | | | | | | | |
| Provincial Government: | | - | - | - | - | - | - | - | | - |
| Fire department capacity building | | | | | | | | | | |
| District Municipality: | | - | - | - | - | - | - | - | | - |
| <i>[insert description]</i> | | | | | | | | | | |
| Other grant providers: | | - | - | - | - | - | - | - | | - |
| <i>[insert description]</i> | | | | | | | | | | |
| Total Capital Transfers and Grants | 5 | - | - | - | - | - | - | - | | - |
| TOTAL RECEIPTS OF TRANSFERS & GRANTS | 5 | - | 43 857 | 43 982 | 1 103 | 28 092 | 29 238 | (1 855) | -6,3% | - |

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 | 2018/19 | Budget Year 2019/20 | | | | | | | |
|---|-----|-----------------|---------------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|
| | | 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: | | - | 34 908 | 34 908 | 2 668 | 21 932 | 23 272 | (1 340) | -5,8% | - |
| Local Government Equitable Share | | | 30 642 | 30 642 | 2 554 | 20 428 | 20 428 | - | | |
| FMG - Internship Training | | | 1 000 | 1 000 | 48 | 718 | 667 | 52 | 7,8% | |
| EPWP Incentive | | | 1 231 | 1 231 | 66 | 784 | 821 | (37) | -4,5% | |
| Rural Asset Management Grant | | | 2 035 | 2 035 | - | 2 | 1 357 | (1 354) | -99,8% | |
| Provincial Government: | | - | 1 759 | 1 884 | 6 | 406 | 1 173 | - | | - |
| WK FMG KAPASITEIT AFS | | | - | - | - | - | - | - | | |
| Disaster Management | | | - | - | - | - | - | - | | |
| WP Financial Management Support Grant | | | 280 | 405 | - | 244 | 187 | | | |
| WC - FMG CAPACITY | | | 379 | 379 | 2 | 130 | 253 | | | |
| WK FMG ERM SYSTEM | | | - | - | - | - | - | | | |
| WK FMG PDO COMPLIANCE | | | - | - | - | - | - | | | |
| WK FMG ERM SYSTEM ROLL-FORWARD | | | - | - | - | - | - | | | |
| WK FMG CAPACITY AUDIT ASSISTANCE | | | - | - | - | - | - | | | |
| WK FMG CAPACITY IA SYSTEM | | | - | - | - | - | - | | | |
| WOSA | | | 1 100 | 1 100 | 4 | 33 | 733 | | | |
| LG GEGRADUEERDE INTERNSKAP | | | - | - | - | - | - | | | |
| District Municipality: | | - | - | - | - | - | - | - | | - |
| <i>[insert description]</i> | | | | | | | | | | |
| Other grant providers: | | - | 7 190 | 7 190 | 149 | 165 | 4 793 | (4 629) | -96,6% | - |
| CHIETA | | | 1 300 | 1 300 | 149 | 152 | 867 | (715) | -82,5% | |
| LGSETA | | | 2 850 | 2 850 | - | - | 1 900 | | | |
| LGSETA MANDATORY GRANT | | | 40 | 40 | - | 13 | 27 | | | |
| <i>Audit fee</i> | | | 3 000 | 3 000 | - | - | 2 000 | (2 000) | -100,0% | |
| Total operating expenditure of Transfers and Grants: | | - | 43 857 | 43 982 | 2 823 | 22 503 | 29 238 | (5 968) | -20,4% | - |
| Capital expenditure of Transfers and Grants | | | | | | | | | | |
| National Government: | | - | - | - | - | - | - | - | | - |
| Other capital transfers <i>[insert description]</i> | | | | | | | | | | |
| Provincial Government: | | - | - | - | - | - | - | - | | - |
| Fire department capacity building | | | | | | | | | | |
| District Municipality: | | - | - | - | - | - | - | - | | - |
| Other grant providers: | | - | - | - | - | - | - | - | | - |
| Total capital expenditure of Transfers and Grants | | - | - | - | - | - | - | - | | - |
| TOTAL EXPENDITURE OF TRANSFERS AND GRANTS | | - | 43 857 | 43 982 | 2 823 | 22 503 | 29 238 | (5 968) | -20,4% | - |

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 | 2018/19 | Budget Year 2019/20 | | | | | | | |
|--|-----------------|---------------------|-----------------|----------------|---------------|---------------|--------------|----------------|----------------------------|
| | 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 | | 62 | 62 | 4 | 4 | 62 | 58 | 93,0% | 1% |
| August | | 65 | 65 | - | | 127 | - | | |
| September | | 65 | 65 | - | | 193 | - | | |
| October | | 65 | 65 | (1) | | 258 | - | | |
| November | | 65 | 65 | 12 | #VALUE! | 323 | #VALUE! | #VALUE! | #VALUE! |
| December | | 65 | 65 | - | | 389 | - | | |
| January | | 65 | 65 | 35 | #VALUE! | 454 | #VALUE! | #VALUE! | #VALUE! |
| February | | 65 | 65 | 9 | #VALUE! | 519 | #VALUE! | #VALUE! | #VALUE! |
| March | | 65 | 65 | | | 585 | - | | |
| April | | 65 | 65 | | | 650 | - | | |
| May | | 65 | 65 | | | 715 | - | | |
| June | | 29 | 29 | | | 744 | - | | |
| Total Capital expenditure | | - | 744 | 744 | 59 | | | | |

QUALITY CERTIFICATE

I, J Jonkers, the Acting 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 for 2019/2020 financial year, has been prepared in accordance with the Municipal Finance Management Act and regulations made under the Act.

Print Name : J Jonkers

Acting Municipal Manager

Signature

Date: 13 March 2020