

# CENTRAL KAROO DISTRICT MUNICIPALITY



## In-Year Report

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

## MONTHLY BUDGET STATEMENT APRIL 2020



## TABLE OF CONTENT

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

## 1. **GLOSSARY**

- 1.1 **Adjustments Budget –** Prescribed in section 28 of the MFMA. The formal means by which a municipality may revise its annual budget during the year.
- 1.2 **Allocations –** Money received from Provincial or National Government or other municipalities.
- 1.3 **Budget –** The financial plan of the Central Karoo District Municipality.
- 1.4 **Budget Related Policy –** Policy of the municipality affecting or affected by the budget, examples include tariff policy, rates policy, credit control and debt collection policy.
- 1.5 **Capital Expenditure –** Spending on assets such as land, buildings, furniture, computer equipment and machinery. Any capital expenditure must be reflected as a non-current asset on the Municipality's balance sheet.
- 1.6 **Cash Flow Statement –** A statement including only actual receipts and expenditure by the Municipality. Cash payments and receipts do not always coincide with budgeted timings. For example, when an invoice is received by the Municipality it is shown as expenditure in the month it is received, even though it may not be paid in the same period.
- 1.7 **DORA –** Division of Revenue Act. Annual legislation that shows the total allocations made by national to provincial and local government.
- 1.8 **Equitable Share –** A general grant paid to Municipalities.

- 1.9 **Fruitless and Wasteful Expenditure –** Expenditure that was made in vain and would have been avoided had reasonable care been exercised.
- 1.10 **GFS –** Government Finance Statistics. An internationally recognised classification system that facilitates like for like comparison between Municipalities.
- 1.11 **GRAP –** Generally Recognised Accounting Practice. The new standard for municipal accounting.
- 1.12 **IDP –** Integrated Development Plan. The main strategic planning document of the Municipality.
- 1.13 **MBRR –** Local Government: Municipal Finance Management Act (56/2003): Municipal Budget and Reporting Regulations.
- 1.14 **MFMA –** Local Government: Municipal Finance Management Act (56/2003). The principle piece of legislation relating to municipal financial management. Herein referred to as the Act.
- 1.15 **MTREF –** Medium Term Revenue and Expenditure Framework. A medium term financial plan, usually 3 years, based on a fixed first year and indicative further two years budget allocations. Also includes details of the previous and current years' financial position.
- 1.16 **Operating Expenditure –** Spending on the day to day operations of the Municipality such as salaries and wages and general expenses.

- 1.17 **SDBIP –** Service Delivery and Budget Implementation Plan. A detailed plan comprising quarterly performance targets and monthly budget estimates.
- 1.18 **Strategic Objectives –** The main priorities of the Central Karoo District Municipality as set out in the IDP. Budgeted spending must contribute towards the achievement of the strategic objectives.
- 1.19 **Unauthorised Expenditure –** Generally, is spending without, or in excess of, an approved budget.
- 1.20 **Virement –** A transfer of budget.
- 1.21 **Virement Policy –** The policy that sets out the rules for budget transfers. Virements are normally allowed within a vote. Transfers between votes must be agreed by Council through an Adjustments Budget.
- 1.22 **Vote –** One of the main segments into which a budget of a municipality is divided for the appropriation of money for the different departments of the municipality. In Central Karoo District Municipality this means at directorate level. The votes for Central Karoo District therefore are:
- Executive and Council;
  - Budget and Treasury;
  - Corporate Services; and
  - Technical Services.

## **2. PART 1: IN-YEAR REPORT**

### **2.1 SECTION 1 – MAYOR’S REPORT:**

#### **2.1.1 In-Year Report: Monthly Budget Statement:**

##### *2.1.1.1 Implementation of Budget in terms of SDBIP:*

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

##### *2.1.1.2 Other Information:*

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

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

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

### ***RESOLVED:***

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

	<b><u>Capital Expenditure</u></b>	<b><u>Operating Expenditure</u></b>	<b><u>Operating Revenue</u></b>
Original Budget	743 800,00	96 254 785,45	97 236 676,00
Adjustment Budget	1 112 300,00	103 463 170,99	104 609 577,35
Actual spend / received (YTD)	100 741,30	69 586 869,31	82 316 850,30
<b>Percentage Spend (YTD)</b>	<b>9%</b>	<b>67%</b>	<b>79%</b>



The table reflects spending of the capital budget of 9%. The total operating expenditure and revenue reflects percentage spent of 67% and 79% 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:

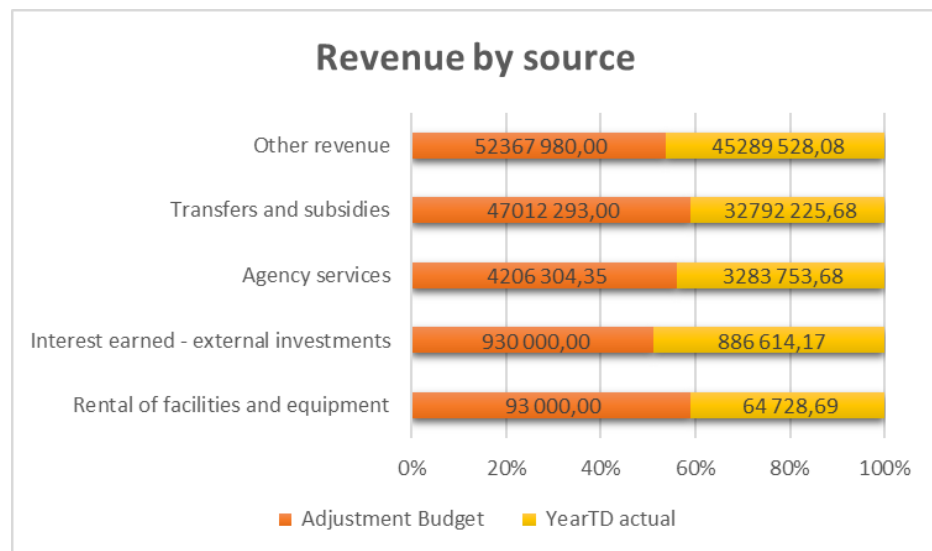


Figure 1 – Revenue by source (\*Refer to Grants receipts schedule for actual receipts, page 22)

- **Other Revenue:**

The amount raised as reflected for the actual year to date represents 86% of the total budget amount. The budgeted amount received (Year-to-date) amounts to R 43.640 million.

- **Interest Earned – External Investments:**

The adjustment budget amount for Interest earned R 930 000, whilst the year to date actual revenue is R 886 614. Thus, reflecting receipt of 95% at the end of Month 10 of the financial year.

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 69.587 million and the year to date budget is R 86.219 million which represents a **variance of 19%** for the year to date.

2.3.2.3 Operating Expenditure by Municipal Vote (Figure 2):

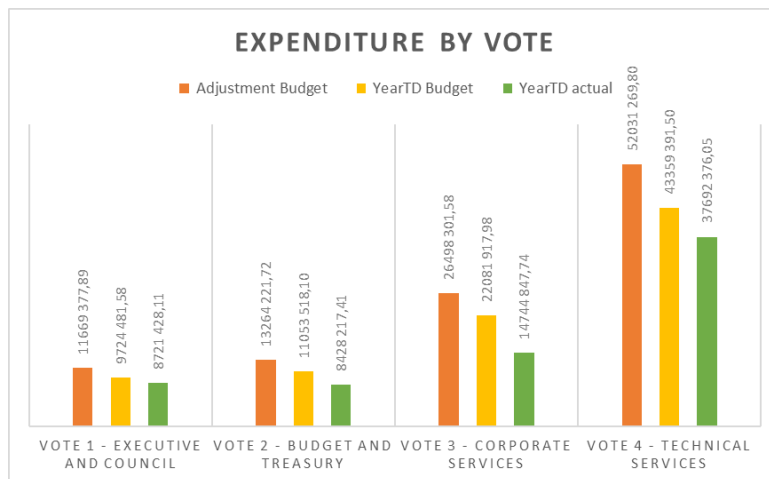


Figure 2 – Breakdown Operating Expenditure by Municipal Vote

Expenditure by Vote	Adjustment Budget	YearTD Budget	YearTD actual	% Spend
Vote 1 - EXECUTIVE AND COUNCIL	11 669 377,89	9 724 481,58	8 721 428,11	<b>75%</b>
Vote 2 - BUDGET AND TREASURY	13 264 221,72	11 053 518,10	8 428 217,41	<b>64%</b>
Vote 3 - CORPORATE SERVICES	26 498 301,58	22 081 917,98	14 744 847,74	<b>56%</b>
Vote 4 - TECHNICAL SERVICES	52 031 269,80	43 359 391,50	37 692 376,05	<b>72%</b>
<b>Total Expenditure by Vote</b>	<b>103 463 170,99</b>	<b>86 219 309,16</b>	<b>69 586 869,31</b>	<b>67%</b>

The adjustment budget for Technical Service is R 52.031 million of which R 37.692 million has been expended representing 72% of the budget amount.

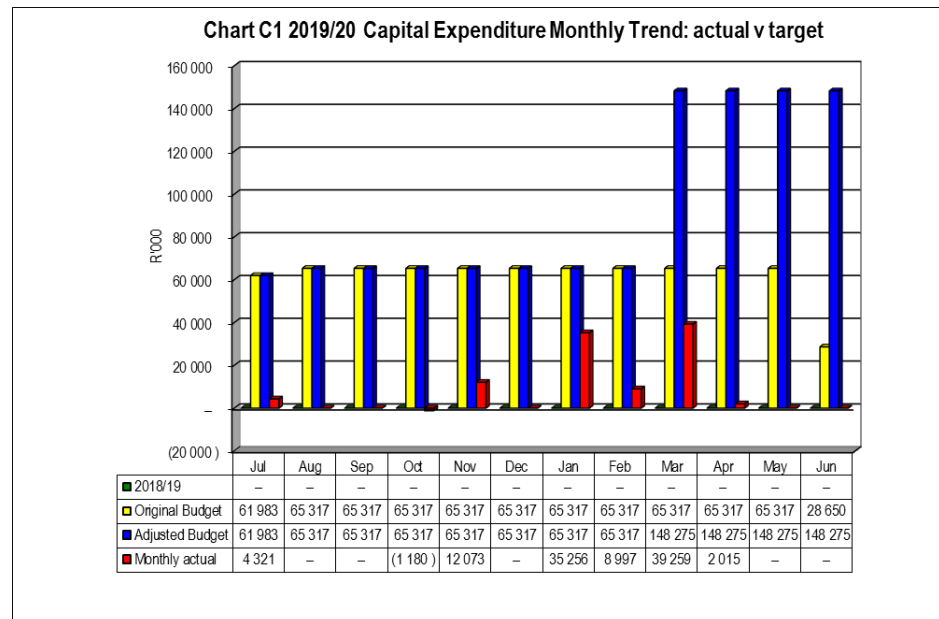
The adjustment budget for Corporate Services is R 26.498 million of which R 14.745 million has been expended representing 56% of the budget amount.

The adjustment budget for Budget and Treasury is R 13.264 million of which R 8.428 million has been expended representing 64% of the budget amount.

The adjustment budget for Executive and Council is R 11.669 million of which R 8.721 million has been expended representing 75% of the budget amount.

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

The capital spending for the year to date of amounts to R 100 741. The total capital budget amount is R 1.112 million, thus reflecting total spending of 9% at the end of April 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 April for the cash flow statement amounts to R 23.368 million.

2. **SECTION 4 – IN-YEAR BUDGET STATEMENT TABLE:**

4

2.4.1. **Table C1: Monthly Budget Statement Summary:**

1

The table below provides a summary of the most important information by pulling its information from the other tables to follow.

DC5 Central Karoo - Table C1 Monthly Budget Statement Summary - M10 April

Description	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
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-
Investment revenue	-	630	930	88	887	775	112	14%	-
Transfers and subsidies	-	43 959	47 012	-	32 792	39 177	(6 385)	-16%	-
Other own revenue	-	52 648	56 667	8 923	48 638	47 223	1 415	3%	-
<b>Total Revenue (excluding capital transfers and contributions)</b>	-	<b>97 237</b>	<b>104 610</b>	<b>9 011</b>	<b>82 317</b>	<b>87 175</b>	<b>(4 858)</b>	<b>-6%</b>	-
Employee costs	-	50 408	55 114	3 743	39 334	45 928	(6 594)	-14%	-
Remuneration of Councillors	-	3 796	3 841	335	3 413	3 201	212	7%	-
Depreciation & asset impairment	-	283	473	-	-	394	(394)	-100%	-
Finance charges	-	-	-	-	-	-	-	-	-
Materials and bulk purchases	-	16 851	12 484	-	43	10 404	(10 360)	-100%	-
Transfers and subsidies	-	-	-	-	-	-	-	-	-
Other expenditure	-	24 918	31 551	3 138	26 796	26 293	504	2%	-
<b>Total Expenditure</b>	-	<b>96 255</b>	<b>103 463</b>	<b>7 216</b>	<b>69 587</b>	<b>86 219</b>	<b>(16 632)</b>	<b>-19%</b>	-
<b>Surplus/(Deficit)</b>	-	<b>982</b>	<b>1 146</b>	<b>1 795</b>	<b>12 730</b>	<b>955</b>	<b>11 775</b>	<b>1233%</b>	-
Transfers and subsidies - capital (monetary alloc	-	-	-	-	-	-	-	-	-
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	-	<b>982</b>	<b>1 146</b>	<b>1 795</b>	<b>12 730</b>	<b>955</b>	<b>11 775</b>	<b>1233%</b>	-
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	-	<b>982</b>	<b>1 146</b>	<b>1 795</b>	<b>12 730</b>	<b>955</b>	<b>11 775</b>	<b>1233%</b>	-
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	-	<b>744</b>	<b>1 047</b>	<b>2</b>	<b>101</b>	<b>927</b>	<b>(826)</b>	<b>-89%</b>	-
Capital transfers recognised	-	-	870	-	-	725	(725)	-100%	-
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	-	<b>744</b>	<b>242</b>	<b>2</b>	<b>101</b>	<b>202</b>	<b>(101)</b>	<b>-50%</b>	-
<b>Total sources of capital funds</b>	-	<b>744</b>	<b>1 112</b>	<b>2</b>	<b>101</b>	<b>927</b>	<b>(826)</b>	<b>-89%</b>	-
<b>Financial position</b>									
Total current assets	-	9 443	9 239	-	32 079	-	-	-	9 443
Total non current assets	-	19 261	19 630	-	17 992	-	-	-	19 261
Total current liabilities	-	8 218	8 218	-	14 117	-	-	-	8 218
Total non current liabilities	-	18 091	18 091	-	15 274	-	-	-	18 091
Community wealth/Equity	-	<b>2 396</b>	<b>2 560</b>	-	<b>20 680</b>	-	-	-	<b>2 396</b>
<b>Cash flows</b>									
Net cash from (used) operating	-	1 330	1 455	1 795	17 414	1 212	(16 201)	-1336%	-
Net cash from (used) investing	-	(784)	(1 112)	(2)	(1 144)	(927)	217	-23%	-
Net cash from (used) financing	-	(11)	(11)	-	-	(9)	(9)	100%	-
<b>Cash/cash equivalents at the month/year end</b>	-	<b>4 140</b>	<b>3 936</b>	-	<b>23 368</b>	<b>3 881</b>	<b>(19 487)</b>	<b>-502%</b>	<b>7 099</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	(79)	156	1	162	26	1 060	-	(1)	1 325
<b>Creditors Age Analysis</b>									
Total Creditors	15	684	589	-	7	-	-	-	1 295

2.4.1.2 Table C2: Monthly Budget Statement – Financial Performance (Standard Classification):

This table reflects the operating budget (Financial Performance) in the standard classifications which are the Government Finance Statistics Functions and Sub-functions. These are used by National Treasury to assist the compilation of national and international accounts for comparison purposes, regardless of the unique organisational structures used by the different institutions.

DC5 Central Karoo - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M10 April

Description	Ref	2018/19	Budget Year 2019/20							Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
<b>R thousands</b>	1									
<b>Revenue - Functional</b>										
<b>Governance and administration</b>		–	47 086	47 889	543	37 015	39 908	(2 893)	-7%	–
Executive and council		–	37 969	38 074	451	14 329	31 728	(17 399)	-55%	–
Finance and administration		–	9 117	9 690	91	22 685	8 075	14 610	181%	–
Internal audit		–	–	125	–	–	104	(104)	-100%	–
<b>Community and public safety</b>		–	45	125	0	128	104	24	23%	–
Community and social services		–	–	–	–	–	–	–	–	–
Sport and recreation		–	–	–	–	–	–	–	–	–
Public safety		–	–	80	–	80	67	13	20%	–
Housing		–	–	–	–	–	–	–	–	–
Health		–	45	45	0	48	37	11	29%	–
<b>Economic and environmental services</b>		–	50 106	56 596	8 468	45 174	47 163	(1 989)	-4%	–
Planning and development		–	2 331	4 495	–	27	3 746	(3 719)	-99%	–
Road transport		–	47 775	52 101	8 468	45 147	43 417	1 730	4%	–
Environmental protection		–	–	–	–	–	–	–	–	–
<b>Trading services</b>		–	–	–	–	–	–	–	–	–
Energy sources		–	–	–	–	–	–	–	–	–
Water management		–	–	–	–	–	–	–	–	–
Waste water management		–	–	–	–	–	–	–	–	–
Waste management		–	–	–	–	–	–	–	–	–
<b>Other</b>	4	–	–	–	–	–	–	–	–	–
<b>Total Revenue - Functional</b>	2	–	97 237	104 610	9 011	82 317	87 175	(4 858)	-6%	–
<b>Expenditure - Functional</b>										
<b>Governance and administration</b>		–	33 790	37 478	3 127	23 418	31 232	(7 814)	-25%	–
Executive and council		–	8 473	9 096	630	6 907	7 580	(673)	-9%	–
Finance and administration		–	24 955	25 809	1 526	14 701	21 508	(6 807)	-32%	–
Internal audit		–	363	2 574	971	1 811	2 145	(334)	-16%	–
<b>Community and public safety</b>		–	6 451	6 201	387	4 877	5 168	(291)	-6%	–
Community and social services		–	–	–	–	–	–	–	–	–
Sport and recreation		–	–	–	–	–	–	–	–	–
Public safety		–	1 886	1 749	96	1 264	1 457	(193)	-13%	–
Housing		–	–	–	–	–	–	–	–	–
Health		–	4 565	4 453	291	3 613	3 711	(98)	-3%	–
<b>Economic and environmental services</b>		–	56 252	59 733	3 703	41 263	49 778	(8 515)	-17%	–
Planning and development		–	6 861	7 702	479	3 568	6 418	(2 850)	-44%	–
Road transport		–	49 391	52 031	3 224	37 695	43 359	(5 665)	-13%	–
Environmental protection		–	–	–	–	–	–	–	–	–
<b>Trading services</b>		–	–	–	–	–	–	–	–	–
Energy sources		–	–	–	–	–	–	–	–	–
Water management		–	–	–	–	–	–	–	–	–
Waste water management		–	–	–	–	–	–	–	–	–
Waste management		–	–	–	–	–	–	–	–	–
<b>Other</b>		–	190	50	–	29	42	(13)	-31%	–
<b>Total Expenditure - Functional</b>	3	–	96 684	103 463	7 216	69 587	86 219	(16 632)	-19%	–
<b>Surplus/ (Deficit) for the year</b>		–	553	1 146	1 795	12 730	955	11 775	1233%	–

2.4.1.3 Table C3: Monthly Budget Statement – Financial:

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

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

Vote Description	Ref	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
<b>R thousands</b>										
<b>Revenue by Vote</b>	1									
Vote 1 - EXECUTIVE AND COUNCIL		-	38 062	38 199	451	14 329	31 832	(17 503)	-55,0%	-
Vote 2 - BUDGET AND TREASURY		-	4 301	4 316	91	22 624	3 597	19 028	529,0%	-
Vote 3 - CORPORATE SERVICES		-	7 098	9 994	0	216	8 328	(8 112)	-97,4%	-
Vote 4 - TECHNICAL SERVICES		-	47 775	52 101	8 468	45 147	43 417	1 730	4,0%	-
<b>Total Revenue by Vote</b>	2	-	<b>97 237</b>	<b>104 610</b>	<b>9 011</b>	<b>82 317</b>	<b>87 175</b>	<b>(4 858)</b>	<b>-5,6%</b>	-
<b>Expenditure by Vote</b>	1									
Vote 1 - EXECUTIVE AND COUNCIL		-	9 925	11 669	1 601	8 721	9 724	(1 003)	-10,3%	-
Vote 2 - BUDGET AND TREASURY		-	12 199	13 264	750	8 428	11 054	(2 625)	-23,8%	-
Vote 3 - CORPORATE SERVICES		-	26 522	26 498	1 641	14 745	22 082	(7 337)	-33,2%	-
Vote 4 - TECHNICAL SERVICES		-	47 608	52 031	3 224	37 692	43 359	(5 667)	-13,1%	-
<b>Total Expenditure by Vote</b>	2	-	<b>96 255</b>	<b>103 463</b>	<b>7 216</b>	<b>69 587</b>	<b>86 219</b>	<b>(16 632)</b>	<b>-19,3%</b>	-
<b>Surplus/ (Deficit) for the year</b>	2	-	<b>982</b>	<b>1 146</b>	<b>1 795</b>	<b>12 730</b>	<b>955</b>	<b>11 775</b>	<b>1232,5%</b>	-

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

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

Vote Description	Ref	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
<b>Revenue by Vote</b>	1									
<b>Vote 1 - EXECUTIVE AND COUNCIL</b>		-	38 062	38 199	451	14 329	31 832	(17 503)	-55%	-
1.1 - MUNICIPAL MANAGER			7 420	7 082	451	3 398	5 902	(2 504)	-42%	
1.2 - COUNCIL GENERAL EXPENSES			30 642	30 992	-	10 931	25 827	(14 895)	-58%	
1.3 - INTERNAL AUDIT			-	125	-	-	104	(104)	-100%	
1.4 - EDA			-	-	-	-	-	-	-	
<b>Vote 2 - BUDGET AND TREASURY</b>		-	4 301	4 316	91	22 624	3 597	19 028	529%	-
2.1 - FINANCIAL SERVICES			3 301	3 316	91	21 926	2 763	19 163	693%	
2.2 - DISTRICT COUNCIL LEVIES			-	-	-	-	-	-	-	
2.3 - FINANCE MANAGEMENT GRANT			1 000	1 000	-	698	833	(135)	-16%	
<b>Vote 3 - CORPORATE SERVICES</b>		-	7 098	9 994	0	216	8 328	(8 112)	-97%	-
3.1 - CORPORATE SERVICES			31	1 306	-	61	1 089	(1 027)	-94%	
3.2 - TOURISM			-	-	-	-	-	-	-	
3.3 - STRATEGIC PLANNING			2 331	3 331	-	27	2 776	(2 749)	-99%	
3.4 - ENVIRONMENTAL HEALTH			45	45	0	48	37	11	29%	
3.5 - CIVIL DEFENCE			-	80	-	80	67	13	20%	
3.6 - LED			-	-	-	-	-	-	-	
3.7 - WORK FOR WATER			-	-	-	-	-	-	-	
3.8 - IDP			-	-	-	-	-	-	-	
3.9 - HUMAN RESOURCES			4 692	5 232	-	-	4 360	(4 360)	-100%	
<b>Vote 4 - TECHNICAL SERVICES</b>		-	47 775	52 101	8 468	45 147	43 417	1 730	4%	-
4.1 - ROADS			47 775	52 101	8 468	45 147	43 417	1 730	4%	
4.2 - TRANSPORT FUND			-	-	-	-	-	-	-	
<b>Total Revenue by Vote</b>	2	-	97 237	104 610	9 011	82 317	87 175	(4 858)	-6%	-
<b>Expenditure by Vote</b>	1									
<b>Vote 1 - EXECUTIVE AND COUNCIL</b>		-	9 925	11 669	1 601	8 721	9 724	(1 003)	-10%	-
1.1 - MUNICIPAL MANAGER			4 228	3 411	212	2 357	2 842	(485)	-17%	
1.2 - COUNCIL GENERAL EXPENSES			4 892	5 685	391	4 268	4 737	(469)	-10%	
1.3 - INTERNAL AUDIT			805	2 574	999	2 096	2 145	(49)	-2%	
1.4 - EDA			-	-	-	-	-	-	-	
<b>Vote 2 - BUDGET AND TREASURY</b>		-	12 199	13 264	750	8 428	11 054	(2 625)	-24%	-
2.1 - FINANCIAL SERVICES			11 239	12 269	716	7 977	10 224	(2 247)	-22%	
2.2 - DISTRICT COUNCIL LEVIES			-	-	-	-	-	-	-	
2.3 - FINANCE MANAGEMENT GRANT			960	995	34	451	829	(378)	-46%	
<b>Vote 3 - CORPORATE SERVICES</b>		-	26 522	26 498	1 641	14 745	22 082	(7 337)	-33%	-
3.1 - CORPORATE SERVICES			7 469	8 242	775	6 270	6 869	(598)	-9%	
3.2 - TOURISM			190	50	-	29	42	(13)	-31%	
3.3 - STRATEGIC PLANNING			4 909	4 862	479	3 568	4 052	(484)	-12%	
3.4 - ENVIRONMENTAL HEALTH			4 570	4 453	291	3 614	3 711	(97)	-3%	
3.5 - CIVIL DEFENCE			1 886	1 749	96	1 264	1 457	(193)	-13%	
3.6 - LED			499	340	-	-	283	(283)	-100%	
3.7 - WORK FOR WATER			-	-	-	-	-	-	-	
3.8 - IDP			402	512	-	-	426	(426)	-100%	
3.9 - HUMAN RESOURCES			6 596	6 291	-	-	5 242	(5 242)	-100%	
<b>Vote 4 - TECHNICAL SERVICES</b>		-	47 608	52 031	3 224	37 692	43 359	(5 667)	-13%	-
4.1 - ROADS			47 608	52 031	3 224	37 692	43 359	(5 667)	-13%	
4.2 - TRANSPORT FUND			-	-	-	-	-	-	-	
<b>Total Expenditure by Vote</b>	2	-	96 255	103 463	7 216	69 587	86 219	(16 632)	(0)	-
<b>Surplus/ (Deficit) for the year</b>	2	-	982	1 146	1 795	12 730	955	11 775	0	-



2.4.1.4 Table C4: Monthly Budget Statement – Financial Performance (Revenue and Expenditure):

This table reflects the operating budget and actual figures of the financial performance. The revenue is specifically set out by source due to the fact that Council approves the revenue budget by source and the expenditure budget by vote.

DC5 Central Karoo - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M10 April

Description	Ref	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
<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			93	93		65	78	(13)	-16%	
Interest earned - external investments			630	930	88	887	775	112	14%	
Interest earned - outstanding debtors										
Dividends received										
Fines, penalties and forfeits										
Licences and permits										
Agency services			4 182	4 206	451	3 284	3 505	(221)	-6%	
Transfers and subsidies			43 959	47 012		32 792	39 177	(6 385)	-16%	
Other revenue			48 373	52 368	8 472	45 290	43 640	1 650	4%	
Gains on disposal of PPE										
<b>Total Revenue (excluding capital transfers and contributions)</b>			<b>97 237</b>	<b>104 610</b>	<b>9 011</b>	<b>82 317</b>	<b>87 175</b>	<b>(4 858)</b>	<b>-6%</b>	
<b>Expenditure By Type</b>										
Employee related costs			50 408	55 114	3 743	39 334	45 928	(6 594)	-14%	
Remuneration of councillors			3 796	3 841	335	3 413	3 201	212	7%	
Debt impairment										
Depreciation & asset impairment			283	473			394	(394)	-100%	
Finance charges										
Bulk purchases										
Other materials			16 851	12 484		43	10 404	(10 360)	-100%	
Contracted services			4 306	5 709	27	862	4 757	(3 896)	-82%	
Transfers and subsidies										
Other expenditure			20 612	25 842	3 111	25 935	21 535	4 400	20%	
Loss on disposal of PPE										
<b>Total Expenditure</b>			<b>96 255</b>	<b>103 463</b>	<b>7 216</b>	<b>69 587</b>	<b>86 219</b>	<b>(16 632)</b>	<b>-19%</b>	
<b>Surplus/(Deficit)</b>										
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)			982	1 146	1 795	12 730	955	11 775	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>982</b>	<b>1 146</b>	<b>1 795</b>	<b>12 730</b>	<b>955</b>			
Taxation										
<b>Surplus/(Deficit) after taxation</b>			<b>982</b>	<b>1 146</b>	<b>1 795</b>	<b>12 730</b>	<b>955</b>			
Attributable to minorifies										
<b>Surplus/(Deficit) attributable to municipality</b>			<b>982</b>	<b>1 146</b>	<b>1 795</b>	<b>12 730</b>	<b>955</b>			
Share of surplus/ (deficit) of associate										
<b>Surplus/ (Deficit) for the year</b>			<b>982</b>	<b>1 146</b>	<b>1 795</b>	<b>12 730</b>	<b>955</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) - M10 April

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
<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		-	31	98	-	26	743	(717)	-97%	-
Vote 2 - BUDGET AND TREASURY		-	60	140	2	35	45	(10)	-21%	-
Vote 3 - CORPORATE SERVICES		-	653	709	-	40	140	(100)	-71%	-
Vote 4 - TECHNICAL SERVICES		-	-	100	-	-	-	-	-	-
<b>Total Capital single-year expenditure</b>	4	-	744	1 047	2	101	927	(826)	-89%	-
<b>Total Capital Expenditure</b>		-	744	1 047	2	101	927	(826)	-89%	-
<b>Capital Expenditure - Functional Classification</b>										
<b>Governance and administration</b>		-	245	1 053	2	69	878	(808)	-92%	-
Executive and council		-	6	881	-	26	734	(709)	-97%	-
Finance and administration		-	214	162	2	44	135	(91)	-68%	-
Internal audit		-	25	10	-	-	8	(8)	-100%	-
<b>Community and public safety</b>		-	449	29	-	8	24	(16)	-68%	-
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	406	1	-	-	1	(1)	-100%	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	43	28	-	8	23	(16)	-67%	-
<b>Economic and environmental services</b>		-	51	31	-	24	25	(2)	-6%	-
Planning and development		-	51	31	-	24	25	(2)	-6%	-
Road transport		-	-	-	-	-	-	-	-	-
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	-	744	1 112	2	101	927	(826)	-89%	-
<b>Funded by:</b>										
National Government		-	-	870	-	-	725	(725)	-100%	-
Provincial Government		-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>		-	-	870	-	-	725	(725)	-100%	-
<b>Public contributions &amp; donations</b>	5	-	-	-	-	-	-	-	-	-
<b>Borrowing</b>	6	-	-	-	-	-	-	-	-	-
<b>Internally generated funds</b>		-	744	242	2	101	202	(101)	-50%	-
<b>Total Capital Funding</b>		-	744	1 112	2	101	927	(826)	-89%	-

2.4.1.6 Table C6: Monthly Budget Statement – Financial Position:

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

Description	Ref	2018/19	Budget Year 2019/20				
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast	
<b>R thousands</b>	1						
<b>ASSETS</b>							
<b>Current assets</b>							
Cash			4 140	3 936	5 678	4 140	
Call investment deposits			–	–	17 691	–	
Consumer debtors			3 275	3 275	–	3 275	
Other debtors			1 315	1 315	7 313	1 315	
Current portion of long-term receivables			–	–	–	–	
Inventory			713	713	1 398	713	
<b>Total current assets</b>			<b>–</b>	<b>9 443</b>	<b>9 239</b>	<b>32 079</b>	<b>9 443</b>
<b>Non current assets</b>							
Long-term receivables			10 020	10 020	9 401	10 020	
Investments			–	–	–	–	
Investment property			–	–	–	–	
Investments in Associate			–	–	–	–	
Property, plant and equipment			9 149	9 517	8 479	9 149	
Agricultural			–	–	–	–	
Biological			–	–	–	–	
Intangible			93	93	112	93	
Other non-current assets			–	–	–	–	
<b>Total non current assets</b>			<b>–</b>	<b>19 261</b>	<b>19 630</b>	<b>17 992</b>	<b>19 261</b>
<b>TOTAL ASSETS</b>			<b>–</b>	<b>28 704</b>	<b>28 869</b>	<b>50 071</b>	<b>28 704</b>
<b>LIABILITIES</b>							
<b>Current liabilities</b>							
Bank overdraft			–	–	–	–	
Borrowing			39	39	70	39	
Consumer deposits			–	–	–	–	
Trade and other payables			8 179	8 179	9 471	8 179	
Provisions			–	–	4 576	–	
<b>Total current liabilities</b>			<b>–</b>	<b>8 218</b>	<b>8 218</b>	<b>14 117</b>	<b>8 218</b>
<b>Non current liabilities</b>							
Borrowing			90	90	21	90	
Provisions			18 001	18 001	15 254	18 001	
<b>Total non current liabilities</b>			<b>–</b>	<b>18 091</b>	<b>18 091</b>	<b>15 274</b>	<b>18 091</b>
<b>TOTAL LIABILITIES</b>			<b>–</b>	<b>26 309</b>	<b>26 309</b>	<b>29 391</b>	<b>26 309</b>
<b>NET ASSETS</b>	2		<b>–</b>	<b>2 396</b>	<b>2 560</b>	<b>20 680</b>	<b>2 396</b>
<b>COMMUNITY WEALTH/EQUITY</b>							
Accumulated Surplus/(Deficit)			2 396	2 560	20 680	2 396	
Reserves			–	–	–	–	
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2		<b>–</b>	<b>2 396</b>	<b>2 560</b>	<b>20 680</b>	<b>2 396</b>

2.4.1.7 Table C7: Monthly Budget Statement – Cash Flow:

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

Description	Ref	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	
<b>R thousands</b>	1										
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>											
<b>Receipts</b>											
Property rates			-	-				-			
Service charges			-	-				-			
Other revenue			52 790	56 809	8 923	48 638	47 341	1 297	3%		
Government - operating			43 717	46 771	-	32 792	38 975	(6 183)	-16%		
Government - capital			-	-			-	-			
Interest			600	900	88	909	750	159	21%		
Dividends			-	-	-	-	-	-			
<b>Payments</b>											
Suppliers and employees			(95 776)	(103 025)	(7 216)	(64 925)	(85 854)	(20 929)	24%		
Finance charges			-	-	-	-	-	-			
Transfers and Grants			-	-	-	-	-	-			
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>			-	1 330	1 455	1 795	17 414	1 212	(16 201)	-1336%	-
<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			-	-		(1 044)		(1 044)	#DIV/0!		
Decrease (increase) in non-current investments			-	-				-			
<b>Payments</b>											
Capital assets			(784)	(1 112)	(2)	(101)	(927)	(826)	89%		
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>			-	(784)	(1 112)	(2)	(1 144)	(927)	217	-23%	-
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>											
<b>Receipts</b>											
Short term loans			-	-				-			
Borrowing long term/refinancing			-	-				-			
Increase (decrease) in consumer deposits			-	-				-			
<b>Payments</b>											
Repayment of borrowing			(11)	(11)			(9)	(9)	100%		
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>			-	(11)	(11)	-	-	(9)	(9)	100%	-
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>			-	535	331	1 793	16 269	276			-
Cash/cash equivalents at beginning:			3 605	3 605		7 099	3 605				7 099
Cash/cash equivalents at month/year end:			4 140	3 936		23 368	3 881				7 099

### 3. PART 2 – SUPPORTING DOCUMENTATION

#### 3.1 SECTION 5 – DEBTORS ANALYSIS:

##### 3.1.1 Supporting Table SC3:

Description	NT Code	Budget Year 2019/20									Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.Lo 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	(79)	156	1	162	26	1 060		(1)	1 325	1 247		
<b>Total By Income Source</b>	<b>2000</b>	<b>(79)</b>	<b>156</b>	<b>1</b>	<b>162</b>	<b>26</b>	<b>1 060</b>		<b>(1)</b>	<b>1 325</b>	<b>1 247</b>		
<b>2018/19 - totals only</b>													
<b>Debtors Age Analysis By Customer Group</b>													
Organs of State	2200												
Commercial	2300												
Households	2400												
Other	2500	(79)	156	1	162	26	1 060		(1)	1 325	1 247		
<b>Total By Customer Group</b>	<b>2600</b>	<b>(79)</b>	<b>156</b>	<b>1</b>	<b>162</b>	<b>26</b>	<b>1 060</b>		<b>(1)</b>	<b>1 325</b>	<b>1 247</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 - M10 April

Description	NT Code	Budget Year 2019/20									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	Total		
<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	15	684	589		7				1 295		
Auditor General	0800											
Other	0900											
<b>Total By Customer Type</b>	<b>1000</b>	<b>15</b>	<b>684</b>	<b>589</b>	<b></b>	<b>7</b>	<b></b>	<b></b>	<b></b>	<b>1 295</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 - M10 April

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						
<b>R thousands</b>										
<b>RECEIPTS:</b>	1,2									
<b>Operating Transfers and Grants</b>										
<b>National Government:</b>		-	34 908	34 908	-	34 908	29 090	5 446	18,7%	-
Local Government Equitable Share			30 642	30 642	-	30 642	25 535	5 107	20,0%	
FMG - Internship Training			1 000	1 000	-	1 000	833			
EPWP Incentive			1 231	1 231	-	1 231	1 026			
Rural Asset Management Grant			2 035	2 035	-	2 035	1 696	339	20,0%	
<b>Provincial Government:</b>		-	1 759	4 803	-	2 284	4 002	(765)	-19,1%	-
WK FMG KAPASITEIT AFS					-	-	-	-		
Disaster Management					-	-	-	-		
WP Financial Management Support Grant			280	1 569	-	680	1 307			
WC - FMG CAPACITY			379	646	-	379	538			
WK FMG ERM SYSTEM					-	-	-	-		
WK FMG PDO COMPLIANCE					-	-	-	-		
WK FMG ERM SYSTEM ROLL-FORWARD					-	-	-	-		
WK FMG CAPACITY AUDIT ASSISTANCE					-	125	-			
DROUGHT ACTION PLAN				350	-	-	292			
WOSA			1 100	2 100	-	1 100	1 750	(650)	-37,1%	
LG GEGRADUEERDE INTERNSKAP	4			138	-	-	115	(115)	-100,0%	
<b>District Municipality:</b>		-	-	-	-	-	-	-		-
<i>[insert description]</i>										
<b>Other grant providers:</b>		-	7 190	7 200	-	1 011	6 000	(4 990)	-83,2%	-
CHIETA			1 300	1 300	-	1 011	1 083	(73)	-6,7%	
LGSETA			2 850	2 850	-	-	2 375			
LGSETA MANDATORY GRANT			40	50	-	-	42			
Audit fee			3 000	3 000	-	-	2 500			
<b>Total Operating Transfers and Grants</b>	5	-	43 857	46 911	-	38 203	39 092	(308)	-0,8%	-
<b>Capital Transfers and Grants</b>										
<b>National Government:</b>		-	-	-	-	-	-	-		-
<i>Other capital transfers [insert description]</i>										
<b>Provincial Government:</b>		-	-	-	-	-	-	-		-
<i>Fire department capacity building</i>										
<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	-	-	-	-	-	-	-		-
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	5	-	43 857	46 911	-	38 203	39 092	(308)	-0,8%	-

3.2.2 Supporting Table SC7(1) – Grant Expenditure:

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

Description	Ref	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										
<b>EXPENDITURE</b>										
<b>Operating expenditure of Transfers and Grants</b>										
<b>National Government:</b>		-	34 908	34 908	2 784	27 456	29 090	(1 634)	-5,6%	-
Local Government Equitable Share			30 642	30 642	2 554	25 535	25 535	-		
FMG - Internship Training			1 000	1 000	34	797	833	(36)	-4,3%	
EPWP Incentive			1 231	1 231	196	1 121	1 026	96	9,3%	
Rural Asset Management Grant			2 035	2 035	-	2	1 696	(1 694)	-99,9%	
<b>Provincial Government:</b>		-	1 759	4 803	6	467	4 002	(55)	-1,4%	-
WK FMG KAPASITEIT AFS			-	-	-	-	-	-		
Disaster Management			-	-	-	-	-	-		
WP Financial Management Support Grant			280	1 569	-	244	1 307			
WC - FMG CAPACITY			379	646	-	130	538			
WK FMG ERM SYSTEM			-	-	-	-	-			
WK FMG PDO COMPLIANCE			-	-	-	-	-			
WK FMG ERM SYSTEM ROLL-FORWARD			-	-	-	-	-			
WK FMG CAPACITY AUDIT ASSISTANCE			-	-	-	-	-			
DROUGHT ACTION PLAN			-	350	-	-	292			
WOSA			1 100	2 100	0	33	1 750			
LG GEGRADUEERDE INTERNSKAP			-	138	6	60	115	(55)	-48,0%	
<b>District Municipality:</b>		-	-	-	-	-	-	-		-
<i>[insert description]</i>										
<b>Other grant providers:</b>		-	7 190	7 200	-	510	6 000	(5 490)	-91,5%	-
CHIETA			1 300	1 300	-	382	1 083	(701)	-64,7%	
LGSETA			2 850	2 850	-	-	2 375			
LGSETA MANDATORY GRANT			40	50	-	128	42			
<i>Audit fee</i>			3 000	3 000	-	-	2 500	(2 500)	-100,0%	
<b>Total operating expenditure of Transfers and Grants:</b>		-	43 857	46 911	2 790	28 433	39 092	(7 179)	-18,4%	-
<b>Capital expenditure of Transfers and Grants</b>										
<b>National Government:</b>		-	-	-	-	-	-	-		-
Other capital transfers <i>[insert description]</i>										
<b>Provincial Government:</b>		-	-	-	-	-	-	-		-
Fire department capacity building										
<b>District Municipality:</b>		-	-	-	-	-	-	-		-
<b>Other grant providers:</b>		-	-	-	-	-	-	-		-
<b>Total capital expenditure of Transfers and Grants</b>		-	-	-	-	-	-	-		-
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>		-	43 857	46 911	2 790	28 433	39 092	(7 179)	-18,4%	-

**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 - M10 April

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
<b>R thousands</b>									
<b>Monthly expenditure performance trend</b>									
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	148	39	#VALUE!	667	#VALUE!	#VALUE!	#VALUE!
April		65	148	2	#VALUE!	816	#VALUE!	#VALUE!	#VALUE!
May		65	148			964	-		
June		29	148			1 112	-		
<b>Total Capital expenditure</b>		-	744	1 112	101				

**QUALITY CERTIFICATE**

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

(mark as appropriate)

- The monthly budget statement
- Quarterly report on the implementation of the budget and financial state affairs of the municipality
- Mid – year budget and performance assessment

For the month of April for 2019/2020 financial 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: 15 May 2020