

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 & QUARTERLY BUDGET STATEMENT MARCH 2021



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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 and Quarterly 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 March 2021 In-Year Report is:

RESOLVED:

- (a) That the Council take note of contents in the in-year monthly and quarterly report for March 2021 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.

	Capital Expenditure	Operating Expenditure	Operating Revenue
Adjustment Budget	1,104,100.00	103,981,702.40	105,134,493.00
Actual spend / received (YTD)	161,201.13	67,393,315.58	75,792,061.46
Percentage Spend (YTD)	15%	65%	72%

The table reflects spending of the capital budget of 15%. The total operating expenditure and revenue reflects percentage spent of 65% and 72% 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:

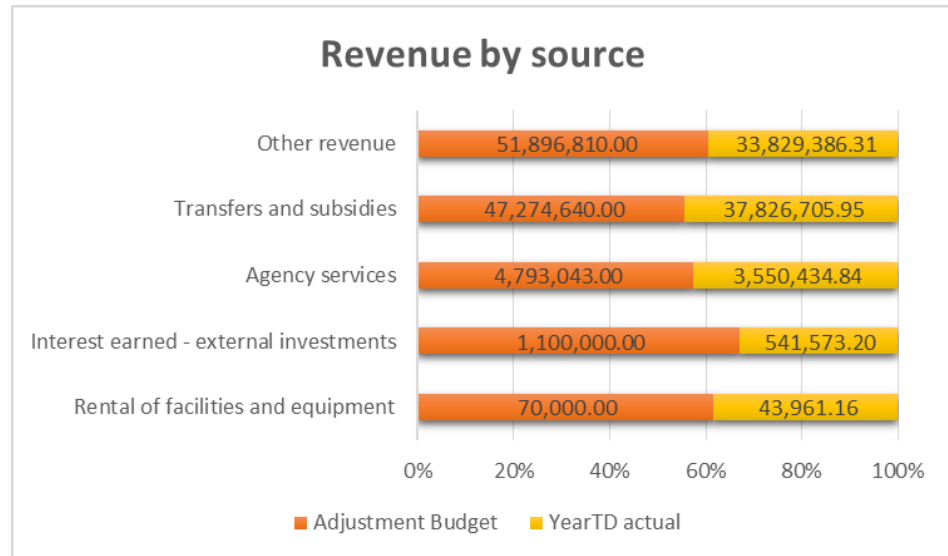


Figure 1 – Revenue by source (**Refer to Grants receipts schedule for actual receipts, page 22*)

- **Other Revenue:**

The amount raised as reflected for the actual year to date represents 65% of the total budget amount. The budgeted amount received (Year-to-date) amounts to R 38.923 million.

- **Interest Earned – External Investments:**

The budget amount for Interest earned R 1 100 000, whilst the year to date actual revenue is R 541 573.20. Thus, reflecting receipt of 49% at the end of Month 09 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 67.393 million and the year to date budget is R 77.986 million which represents a **variance of 14%** for the year to date.

2.3.2.3 Operating Expenditure by Municipal Vote (Figure 2):

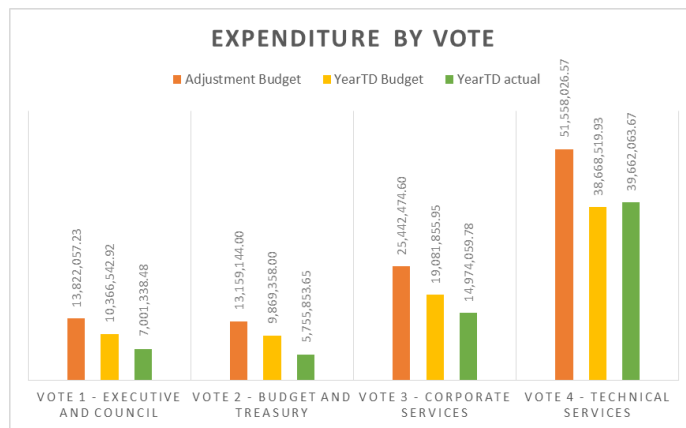


Figure 2 – Breakdown Operating Expenditure by Municipal Vote

Expenditure by Vote	Adjustment Budget	YearTD Budget	YearTD actual	% Spend
Vote 1 - EXECUTIVE AND COUNCIL	13,822,057.23	10,366,542.92	7,001,338.48	51%
Vote 2 - BUDGET AND TREASURY	13,159,144.00	9,869,358.00	5,755,853.65	44%
Vote 3 - CORPORATE SERVICES	25,442,474.60	19,081,855.95	14,974,059.78	59%
Vote 4 - TECHNICAL SERVICES	51,558,026.57	38,668,519.93	39,662,063.67	77%
Total Expenditure by Vote	103,981,702.40	77,986,276.80	67,393,315.58	65%

The adjustment budget for Technical Service is R 51.558 million of which R 39.662 million has been expended representing 77% of the budget amount.

The adjustment budget for Corporate Services is R 25.442 million of which R 14.974 million has been expended representing 59% of the budget amount.

The adjustment budget for Budget and Treasury is R 13.159 million of which R 5.756 million has been expended representing 44% of the budget amount.

The adjustment budget for Executive and Council is R 13.822 million of which R 7.001 million has been expended representing 51% of the budget amount.

2.3.2.4 Capital Expenditure (Figure 3):

The capital spending for the quarter under review amounts to R82 181.13. The total capital budget is R1.104 million.

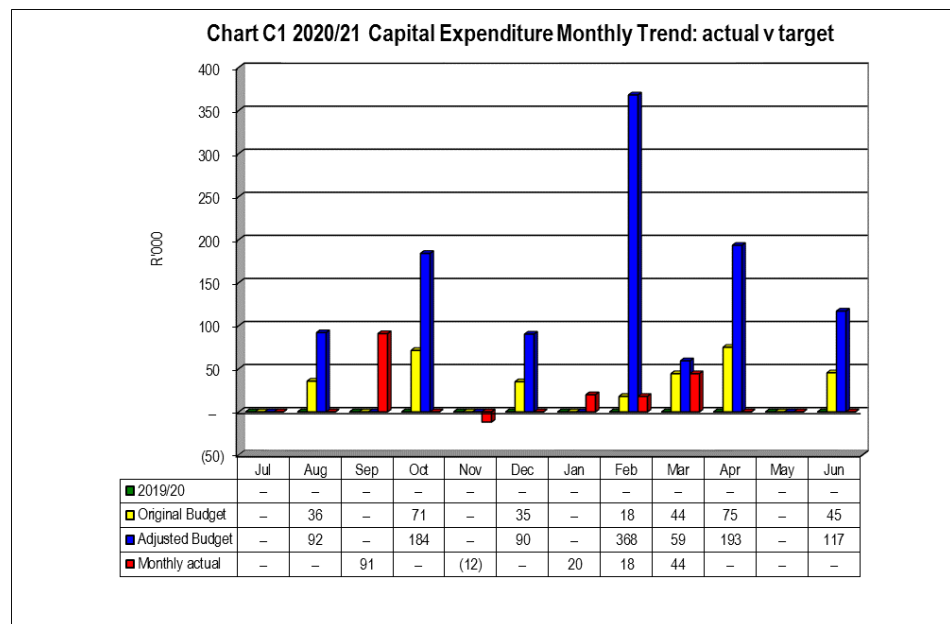


Figure 3 – Breakdown Capital Expenditure by month

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 March 2021 for the cash flow statement amounts to R 25.742 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 - Q3 Third Quarter

Description	2019/20	Budget Year 2020/21							
	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	-	1,100	1,100	62	542	825	(283)	-34%	-
Transfers and subsidies	-	43,225	47,275	9,049	37,827	35,456	2,371	7%	-
Other own revenue	-	56,690	56,760	1,837	37,424	42,570	(5,146)	-12%	-
Total Revenue (excluding capital transfers and contributions)	-	101,015	105,134	10,948	75,792	78,851	(3,059)	-4%	-
Employee costs	-	52,257	54,504	4,589	37,135	40,878	(3,743)	-9%	-
Remuneration of Councillors	-	4,941	4,841	336	3,102	3,631	(529)	-15%	-
Depreciation & asset impairment	-	651	757	-	-	567	(567)	-100%	-
Finance charges	-	-	-	-	-	-	-	-	-
Materials and bulk purchases	-	76	91	24	74	68	7	10%	-
Transfers and subsidies	-	-	-	-	-	-	-	-	-
Other expenditure	-	42,168	43,790	5,755	27,082	32,843	(5,761)	-18%	-
Total Expenditure	-	100,092	103,982	10,705	67,393	77,986	(10,593)	-14%	-
Surplus/(Deficit)	-	923	1,153	244	8,399	865	7,534	871%	-
Transfers and subsidies - capital (monetary alloc	-	-	-	-	-	-	-	-	-
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	-	923	1,153	244	8,399	865	7,534	871%	-
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	-	923	1,153	244	8,399	865	7,534	871%	-
Capital expenditure & funds sources									
Capital expenditure	-	428	-	44	161	828	(667)	-81%	-
Capital transfers recognised	-	370	1,046	27	143	785	(641)	-82%	-
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	-	58	58	18	18	44	(26)	-59%	-
Total sources of capital funds	-	428	1,104	44	161	828	(667)	-81%	-
Financial position									
Total current assets	-	10,169	10,701	-	25,893	-	-	-	10,169
Total non current assets	-	20,767	21,443	-	16,086	-	-	-	20,767
Total current liabilities	-	8,259	8,935	-	14,133	-	-	-	8,259
Total non current liabilities	-	19,009	19,009	-	14,563	-	-	-	19,009
Community wealth/Equity	-	3,669	4,200	-	13,283	-	-	-	3,669
Cash flows									
Net cash from (used) operating	-	1,434	2,641	(6,560)	10,518	1,981	(8,537)	-431%	-
Net cash from (used) investing	-	103	(573)	(44)	(161)	(430)	(269)	62%	-
Net cash from (used) financing	-	(36)	(36)	-	-	(24)	(24)	100%	-
Cash/cash equivalents at the month/year end	-	5,585	6,116	-	25,742	5,611	(20,131)	-359%	15,386
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	(154)	15	118	-	-	397	-	(1)	374
Creditors Age Analysis									
Total Creditors	482	22	-	-	(65)	-	-	-	419

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) - Q3 Third Quarter

Description	Ref	2019/20		Budget Year 2020/21					YTD variance	YTD variance %	Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget				
R thousands	1										
Revenue - Functional											
<i>Governance and administration</i>		-	47,424	50,700	8,621	41,159	38,025	3,134	8%	-	
Executive and council		-	39,453	42,759	428	15,182	32,070	(16,888)	-53%	-	
Finance and administration		-	7,971	7,941	8,194	25,977	5,955	20,022	336%	-	
Internal audit		-	-	-	-	-	-	-	-	-	
<i>Community and public safety</i>		-	47	122	3	19	92	(72)	-79%	-	
Community and social services		-	-	-	-	-	-	-	-	-	
Sport and recreation		-	-	-	-	-	-	-	-	-	
Public safety		-	-	75	-	-	56	(56)	-100%	-	
Housing		-	-	-	-	-	-	-	-	-	
Health		-	47	47	3	19	35	(16)	-46%	-	
<i>Economic and environmental services</i>		-	53,544	54,312	2,324	34,614	40,734	(6,120)	-15%	-	
Planning and development		-	2,100	2,868	910	930	2,151	(1,221)	-57%	-	
Road transport		-	51,444	51,444	1,414	33,684	38,583	(4,899)	-13%	-	
Environmental protection		-	-	-	-	-	-	-	-	-	
<i>Trading services</i>		-	-	-	-	-	-	-	-	-	
Energy sources		-	-	-	-	-	-	-	-	-	
Water management		-	-	-	-	-	-	-	-	-	
Waste water management		-	-	-	-	-	-	-	-	-	
Waste management		-	-	-	-	-	-	-	-	-	
<i>Other</i>	4	-	-	-	-	-	-	-	-	-	
Total Revenue - Functional	2	-	101,015	105,134	10,948	75,792	78,851	(3,059)	-4%	-	
Expenditure - Functional											
<i>Governance and administration</i>		-	36,335	39,100	2,298	21,083	29,325	(8,242)	-26%	-	
Executive and council		-	11,055	12,780	943	6,473	9,586	(3,113)	-32%	-	
Finance and administration		-	24,235	25,276	1,523	14,081	18,957	(4,876)	-26%	-	
Internal audit		-	1,044	1,044	(167)	529	783	(254)	-32%	-	
<i>Community and public safety</i>		-	6,843	7,028	442	3,872	5,271	(1,399)	-27%	-	
Community and social services		-	-	-	-	-	-	-	-	-	
Sport and recreation		-	-	-	-	-	-	-	-	-	
Public safety		-	1,787	1,912	143	847	1,434	(587)	-41%	-	
Housing		-	-	-	-	-	-	-	-	-	
Health		-	5,056	5,116	299	3,025	3,837	(812)	-21%	-	
<i>Economic and environmental services</i>		-	56,874	57,813	7,964	42,438	43,360	(922)	-2%	-	
Planning and development		-	5,479	6,255	373	2,776	4,692	(1,915)	-41%	-	
Road transport		-	51,395	51,558	7,591	39,662	38,669	994	3%	-	
Environmental protection		-	-	-	-	-	-	-	-	-	
<i>Trading services</i>		-	-	-	-	-	-	-	-	-	
Energy sources		-	-	-	-	-	-	-	-	-	
Water management		-	-	-	-	-	-	-	-	-	
Waste water management		-	-	-	-	-	-	-	-	-	
Waste management		-	-	-	-	-	-	-	-	-	
<i>Other</i>		-	40	40	-	-	30	(30)	-100%	-	
Total Expenditure - Functional	3	-	100,092	103,982	10,705	67,393	77,986	(10,593)	-14%	-	
Surplus/ (Deficit) for the year		-	923	1,153	244	8,399	865	7,534	871%	-	

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) - Q3 Third Quarter

Vote Description	Ref	2019/20	Budget Year 2020/21							
		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		-	39,453	42,759	428	15,182	32,070	(16,888)	-52.7%	-
Vote 2 - BUDGET AND TREASURY		-	4,436	4,406	8,057	23,091	3,305	19,787	598.8%	-
Vote 3 - CORPORATE SERVICES		-	5,681	6,525	1,050	3,835	4,894	(1,059)	-21.6%	-
Vote 4 - TECHNICAL SERVICES		-	51,444	51,444	1,414	33,684	38,583	(4,899)	-12.7%	-
Total Revenue by Vote	2	-	101,015	105,134	10,948	75,792	78,851	(3,059)	-3.9%	-
Expenditure by Vote	1									
Vote 1 - EXECUTIVE AND COUNCIL		-	12,097	13,822	775	7,001	10,367	(3,365)	-32.5%	-
Vote 2 - BUDGET AND TREASURY		-	13,449	13,159	565	5,756	9,869	(4,114)	-41.7%	-
Vote 3 - CORPORATE SERVICES		-	23,151	25,442	1,773	14,974	19,082	(4,108)	-21.5%	-
Vote 4 - TECHNICAL SERVICES		-	51,395	51,558	7,591	39,662	38,669	994	2.6%	-
Total Expenditure by Vote	2	-	100,092	103,982	10,705	67,393	77,986	(10,593)	-13.6%	-
Surplus/ (Deficit) for the year	2	-	923	1,153	244	8,399	865	7,534	871.4%	-

Table C3C: Monthly Budget Statement – Financial:

DC5 Central Karoo - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - A - Q3 Third Quarter

Vote Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue by Vote	1									
Vote 1 - EXECUTIVE AND COUNCIL		-	39,453	42,759	428	15,182	32,070	(16,888)	-53%	-
1.1 - MUNICIPAL MANAGER			5,290	5,769	428	4,523	4,327	196	5%	
1.2 - COUNCIL GENERAL EXPENSES			32,215	33,042	-	10,658	24,782	(14,123)	-57%	
1.3 - INTERNAL AUDIT			-	-	-	-	-	-	-	
1.4 - EDA			-	-	-	-	-	-	-	
1.5 - RAMMS			1,948	3,948	-	-	2,961	(2,961)	-100%	
Vote 2 - BUDGET AND TREASURY		-	4,436	4,406	8,057	23,091	3,305	19,787	599%	-
2.1 - FINANCIAL SERVICES			3,436	3,406	8,001	22,447	2,555	19,893	779%	
2.2 - DISTRICT COUNCIL LEVIES			-	-	-	-	-	-	-	
2.3 - FINANCE MANAGEMENT GRANT			1,000	1,000	55	644	750	(106)	-14%	
Vote 3 - CORPORATE SERVICES		-	5,681	6,525	1,050	3,835	4,894	(1,059)	-22%	-
3.1 - CORPORATE SERVICES			3,535	3,535	137	2,886	2,651	235	9%	
3.2 - TOURISM			-	-	-	-	-	-	-	
3.3 - STRATEGIC PLANNING			2,100	2,868	910	930	2,151	(1,221)	-57%	
3.4 - ENVIRONMENTAL HEALTH			47	47	3	19	35	(16)	-46%	
3.5 - CIVIL DEFENCE			-	75	-	-	56	(56)	-100%	
3.6 - LED			-	-	-	-	-	-	-	
3.7 - WORK FOR WATER			-	-	-	-	-	-	-	
3.8 - IDP			-	-	-	-	-	-	-	
3.9 - HUMAN RESOURCES			-	-	-	-	-	-	-	
Vote 4 - TECHNICAL SERVICES		-	51,444	51,444	1,414	33,684	38,583	(4,899)	-13%	-
4.1 - ROADS			51,444	51,444	1,414	33,684	38,583	(4,899)	-13%	
4.2 - TRANSPORT FUND			-	-	-	-	-	-	-	
Total Revenue by Vote	2	-	101,015	105,134	10,948	75,792	78,851	(3,059)	-4%	-
Expenditure by Vote	1									
Vote 1 - EXECUTIVE AND COUNCIL		-	12,097	13,822	775	7,001	10,367	(3,365)	-32%	-
1.1 - MUNICIPAL MANAGER			3,038	3,402	189	1,466	2,551	(1,086)	-43%	
1.2 - COUNCIL GENERAL EXPENSES			6,207	5,992	490	3,862	4,494	(632)	-14%	
1.3 - INTERNAL AUDIT			1,044	1,044	(167)	529	783	(254)	-32%	
1.4 - EDA			-	-	-	-	-	-	-	
1.5 - RAMMS			1,808	3,384	264	1,145	2,538	(1,393)	-55%	
Vote 2 - BUDGET AND TREASURY		-	13,449	13,159	565	5,756	9,869	(4,114)	-42%	-
2.1 - FINANCIAL SERVICES			12,779	12,489	521	5,429	9,367	(3,938)	-42%	
2.2 - DISTRICT COUNCIL LEVIES			-	-	-	-	-	-	-	
2.3 - FINANCE MANAGEMENT GRANT			670	670	44	327	503	(176)	-35%	
Vote 3 - CORPORATE SERVICES		-	23,151	25,442	1,773	14,974	19,082	(4,108)	-22%	-
3.1 - CORPORATE SERVICES			10,785	12,115	950	8,267	9,086	(819)	-9%	
3.2 - TOURISM			40	40	-	-	30	(30)	-100%	
3.3 - STRATEGIC PLANNING			5,479	6,255	373	2,776	4,692	(1,915)	-41%	
3.4 - ENVIRONMENTAL HEALTH			5,060	5,120	299	3,025	3,840	(814)	-21%	
3.5 - CIVIL DEFENCE			1,787	1,912	143	847	1,434	(587)	-41%	
3.6 - LED			-	-	-	-	-	-	-	
3.7 - WORK FOR WATER			-	-	-	-	-	-	-	
3.8 - IDP			-	-	-	-	-	-	-	
3.9 - HUMAN RESOURCES			-	-	7	58	-	58	#DIV/0!	
Vote 4 - TECHNICAL SERVICES		-	51,395	51,558	7,591	39,662	38,669	994	3%	-
4.1 - ROADS			51,395	51,558	7,591	39,662	38,669	994	3%	
4.2 - TRANSPORT FUND			-	-	-	-	-	-	-	
Total Expenditure by Vote	2	-	100,092	103,982	10,705	67,393	77,986	(10,593)	(0)	-
Surplus/ (Deficit) for the year	2	-	923	1,153	244	8,399	865	7,534	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) - Q3 Third Quarter

Description	Ref	Budget Year 2020/21								
		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 Source										
Property rates										
Service charges - electricity revenue										
Service charges - water revenue										
Service charges - sanitation revenue										
Service charges - refuse revenue										
Service charges - other										
Rental of facilities and equipment		100	70	7	44	53	(9)	-16%		
Interest earned - external investments		1,100	1,100	62	542	825	(283)	-34%		
Interest earned - outstanding debtors										
Dividends received										
Fines, penalties and forfeits										
Licences and permits										
Agency services		4,793	4,793	394	3,550	3,595	(44)	-1%		
Transfers and subsidies		43,225	47,275	9,049	37,827	35,456	2,371	7%		
Other revenue		51,797	51,897	1,436	33,829	38,923	(5,093)	-13%		
Gains on disposal of PPE										
Total Revenue (excluding capital transfers and contributions)		-	101,015	105,134	10,948	75,792	78,851	(3,059)	-4%	-
Expenditure By Type										
Employee related costs			52,257	54,504	4,589	37,135	40,878	(3,743)	-9%	
Remuneration of councillors			4,941	4,841	336	3,102	3,631	(529)	-15%	
Debt impairment										
Depreciation & asset impairment			651	757			567	(567)	-100%	
Finance charges										
Bulk purchases										
Other materials			76	91	24	74	68	7	10%	
Contracted services			395	395	32	240	296	(56)	-19%	
Transfers and subsidies										
Other expenditure			41,773	43,395	5,724	26,842	32,546	(5,704)	-18%	
Loss on disposal of PPE										
Total Expenditure		-	100,092	103,982	10,705	67,393	77,986	(10,593)	-14%	-
Surplus/(Deficit)										
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)			923	1,153	244	8,399	865	7,534	0	
(National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)										
Transfers and subsidies - capital (in-kind - all)										
Surplus/(Deficit) after capital transfers & contributions		-	923	1,153	244	8,399	865			-
Taxation										
Surplus/(Deficit) after taxation		-	923	1,153	244	8,399	865			-
Attributable to minorities										
Surplus/(Deficit) attributable to municipality		-	923	1,153	244	8,399	865			-
Share of surplus/ (deficit) of associate										
Surplus/ (Deficit) for the year		-	923	1,153	244	8,399	865			-

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) - Q3 Third Quarter

Vote Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - EXECUTIVE AND COUNCIL		-	-	-	-	-	-	-	-	-
Vote 2 - BUDGET AND TREASURY		-	-	-	-	-	-	-	-	-
Vote 3 - CORPORATE SERVICES		-	-	-	-	-	-	-	-	-
Vote 4 - TECHNICAL SERVICES		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	-	-	-	-	-	-	-	-	-
Single Year expenditure appropriation	2									
Vote 1 - EXECUTIVE AND COUNCIL		-	58	-	18	18	44	(26)	-59%	-
Vote 2 - BUDGET AND TREASURY		-	60	-	8	12	240	(228)	-95%	-
Vote 3 - CORPORATE SERVICES		-	310	-	18	131	545	(413)	-76%	-
Vote 4 - TECHNICAL SERVICES		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	-	428	-	44	161	828	(667)	-81%	-
Total Capital Expenditure		-	428	-	44	161	828	(667)	-81%	-
Capital Expenditure - Functional Classification										
Governance and administration		-	279	539	34	59	404	(345)	-85%	-
Executive and council		-	58	58	18	18	44	(26)	-59%	-
Finance and administration		-	221	481	16	41	360	(320)	-89%	-
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		-	53	53	-	7	40	(32)	-81%	-
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	53	53	-	7	40	(32)	-81%	-
Economic and environmental services		-	97	513	10	95	384	(289)	-75%	-
Planning and development		-	97	513	10	95	384	(289)	-75%	-
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	-	428	1,104	44	161	828	(667)	-81%	-
Funded by:										
National Government		-	370	1,046	27	143	785	(641)	-82%	-
Provincial Government		-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		-	370	1,046	27	143	785	(641)	-82%	-
Public contributions & donations	5	-	-	-	-	-	-	-	-	-
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		-	58	58	18	18	44	(26)	-59%	-
Total Capital Funding		-	428	1,104	44	161	828	(667)	-81%	-

2.4.1.6 Table C6: Monthly Budget Statement – Financial Position:

DC5 Central Karoo - Table C6 Monthly Budget Statement - Financial Position - Q3 Third Quarter

Description	Ref	2019/20	Budget Year 2020/21				
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast	
R thousands	1						
ASSETS							
Current assets							
Cash			5,585	6,116	8,196	5,585	
Call investment deposits			-	-	17,546	-	
Consumer debtors			2,292	2,292	-	2,292	
Other debtors			2,292	2,292	(1,026)	2,292	
Current portion of long-term receivables			-	-	-	-	
Inventory			-	-	1,176	-	
Total current assets			-	10,169	10,701	25,893	10,169
Non current assets							
Long-term receivables			10,551	10,551	7,544	10,551	
Investments			-	-	-	-	
Investment property			-	-	-	-	
Investments in Associate			-	-	-	-	
Property, plant and equipment			10,123	10,799	8,445	10,123	
Agricultural			-	-	-	-	
Biological			-	-	-	-	
Intangible			93	93	97	93	
Other non-current assets			-	-	-	-	
Total non current assets			-	20,767	21,443	16,086	20,767
TOTAL ASSETS			-	30,937	32,144	41,979	30,937
LIABILITIES							
Current liabilities							
Bank overdraft			-	-	-	-	
Borrowing			39	39	21	39	
Consumer deposits			-	-	-	-	
Trade and other payables			8,220	8,896	9,159	8,220	
Provisions			-	-	4,953	-	
Total current liabilities			-	8,259	8,935	14,133	8,259
Non current liabilities							
Borrowing			54	54	-	54	
Provisions			18,955	18,955	14,563	18,955	
Total non current liabilities			-	19,009	19,009	14,563	19,009
TOTAL LIABILITIES			-	27,267	27,943	28,696	27,267
NET ASSETS	2		-	3,669	4,200	13,283	3,669
COMMUNITY WEALTH/EQUITY							
Accumulated Surplus/(Deficit)			3,669	4,200	13,283	3,669	
Reserves			-	-	-	-	
TOTAL COMMUNITY WEALTH/EQUITY	2		-	3,669	4,200	13,283	3,669

2.4.1.7 Table C7: Monthly Budget Statement – Cash Flow:

DC5 Central Karoo - Table C7 Monthly Budget Statement - Cash Flow - Q3 Third Quarter

Description	Ref	2019/20	Budget Year 2020/21								
		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			56,650	56,720	439	36,025	42,540	(6,514)	-15%		
Government - operating			43,265	47,315	3,630	34,769	35,486	(717)	-2%		
Government - capital			-	-	-	-	-	-	-		
Interest			1,100	1,100	75	554	825	(271)	-33%		
Dividends			-	-	-	-	-	-	-		
Payments											
Suppliers and employees			(99,581)	(102,494)	(10,705)	(60,831)	(76,870)	(16,039)	21%		
Finance charges			-	-	-	-	-	-	-		
Transfers and Grants			-	-	-	-	-	-	-		
NET CASH FROM/(USED) OPERATING ACTIVITIES			-	1,434	2,641	(6,560)	10,518	1,981	(8,537)	-431%	-
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE			-	-					-		
Decrease (Increase) in non-current debtors			-	-					-		
Decrease (increase) other non-current receivables			531	531	-	-	398	(398)	-100%		
Decrease (increase) in non-current investments			-	-					-		
Payments											
Capital assets			(428)	(1,104)	(44)	(161)	(828)	(667)	81%		
NET CASH FROM/(USED) INVESTING ACTIVITIES			-	103	(573)	(44)	(161)	(430)	(269)	62%	-
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans			-	-					-		
Borrowing long term/refinancing			(36)	(36)			(24)	24	-100%		
Increase (decrease) in consumer deposits			-	-					-		
Payments											
Repayment of borrowing			-	-					-		
NET CASH FROM/(USED) FINANCING ACTIVITIES			-	(36)	(36)	-	-	(24)	(24)	100%	-
NET INCREASE/ (DECREASE) IN CASH HELD			-	1,500	2,031	(6,605)	10,356	1,527			-
Cash/cash equivalents at beginning:			4,085	4,085		15,386	4,085				15,386
Cash/cash equivalents at month/year end:			-	5,585	6,116		25,742	5,611			15,386

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 - Q3 Third Quarter

Description	NT Code	Budget Year 2020/21								Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts L.L.o Council Policy	
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Days	151-180 Days	181 Dys-1 Yr	Over 1Yr				Total
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	(154)	15	118			397		(1)	374	396		
Total By Income Source	2000	(154)	15	118	-	-	397	-	(1)	374	396	-	-
2019/20 - totals only													
Debtors Age Analysis By Customer Group													
Origins of State	2200												
Commercial	2300												
Households	2400												
Other	2500	(154)	15	118			397		(1)	374	396		
Total By Customer Group	2600	(154)	15	118	-	-	397	-	(1)	374	396	-	-

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 - Q3 Third Quarter

Description	NT Code	Budget Year 2020/21								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	482	22	-		(85)					419	
Auditor General	0800											
Other	0900											
Total By Customer Type	1000	482	22	-	-	(85)	-	-	-	-	419	-

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 - Q3 Third Quarter

Description	Ref	2019/20	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:		-	36,475	38,586	7,991	37,002	28,940	7,497	25.9%	-
Rural Roads Asset Management System			1,948	3,532	-	1,948	2,649	(701)	-26.5%	
Local government Financial Management Grant			1,000	1,000	-	1,000	750			
Expanded Public Works Programme			1,262	1,262	-	1,262	947			
Municipal Systems Improvement			300	-	-	-	-			
Local Government Equitable Share			31,965	32,792	7,991	32,792	24,594	8,198	33.3%	
Provincial Government:		-	2,750	3,897	2,400	2,650	2,923	-		-
Western Cape Financial Management Support Grant			400	-	-	-	-	-		
Western Cape Financial Management Capacity Building Grant			400	779	300	300	584			
Safety Initiation Implementation - WOSA			2,100	2,868	2,100	2,100	2,151			
Disaster Management			-	-	-	-	-			
LG Graduate Internship Grant			-	-	-	-	-			
Municipal Drought Support			250	250	-	250	188			
District Municipality:		-	-	-	-	-	-	-		-
<i>[insert description]</i>										
Other grant providers:		-	4,240	4,240	-	1,079	3,180	(2,101)	-66.1%	-
1% AUDIT FEE FROM NATIONAL TREASURY			3,200	3,200	-	-	2,400	(2,400)	-100.0%	
LGSETA			40	40	-	-	30			
LGSETA MANDATORY GRANT			1,000	1,000	-	1,079	750			
CHIETA			-	-	-	-	-			
Total Operating Transfers and Grants	5	-	43,465	46,723	10,391	40,731	35,043	5,396	15.4%	-
Capital Transfers and Grants										
National Government:		-	-	716	-	-	537	(537)	-100.0%	-
Municipal Systems Improvement				300			225	(225)	-100.0%	
Rural Roads Asset Management System				416			312	(312)	-100.0%	
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	-	-	716	-	-	537	(537)	-100.0%	-
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	-	43,465	47,439	10,391	40,731	35,580	4,859	13.7%	-

3.2.2 Supporting Table SC7(1) – Grant Expenditure:

DC5 Central Karoo - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - Q3 Third Quarter

Description	Ref	2019/20	Budget Year 2020/21							
		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:		-	36,475	38,586	3,013	30,329	28,940	1,389	4.8%	-
Rural Roads Asset Management System			1,948	3,532	291	1,245	2,649	(1,404)	-53.0%	
Local government Financial Management Grant			1,000	1,000	44	686	750	(64)	-8.5%	
Expanded Public Works Programme			1,262	1,262	14	933	947	(14)	-1.5%	
Municipal Systems Improvement			300	-	-	-	-	-	-	
Local Government Equitable Share			31,965	32,792	2,664	27,465	24,594	2,871	11.7%	
Provincial Government:		-	2,750	3,897	105	1,309	2,923	(560)	-19.2%	-
Western Cape Financial Management Support Grant			400	-	-	-	-	-	-	
Western Cape Financial Management Capacity Building Grant			400	779	-	24	584	(560)	-95.9%	
Safety Initiation Implementation - WOSA			2,100	2,868	105	1,035	2,151	-	-	
Disaster Management			-	-	-	-	-	-	-	
LG Graduate Internship Grant			-	-	-	-	-	-	-	
Municipal Drought Support			250	250	-	250	188	-	-	
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]										
Other grant providers:		-	4,240	4,240	346	1,040	3,180	(2,140)	-67.3%	-
1% AUDIT FEE FROM NATIONAL TREASURY			3,200	3,200	-	-	2,400	(2,400)	-100.0%	
LGSETA			40	40	14	70	30	-	-	
LGSETA MANDATORY GRANT			1,000	1,000	332	970	750	220	29.3%	
CHIETA			-	-	-	-	-	-	-	
Total operating expenditure of Transfers and Grants:		-	43,465	46,723	3,464	32,677	35,043	(1,311)	-3.7%	-
Capital expenditure of Transfers and Grants										
National Government:		-	-	716	-	-	537	(537)	-100.0%	-
Municipal Systems Improvement			-	300	-	-	225	(225)	-100.0%	
Rural Roads Asset Management System			-	416	-	-	312	(312)	-100.0%	
Provincial Government:		-	-	-	-	-	-	-	-	-
Fire department capacity building			-	-	-	-	-	-	-	
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		-	-	716	-	-	537	(537)	-100.0%	-
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		-	43,465	47,439	3,464	32,677	35,580	(1,848)	-5.2%	-

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 - Q3 Third Quarter

Month	2019/20	Budget Year 2020/21							
	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	-	-	-	-	-	-	-	-	-
August	-	36	92	-	-	92	-	-	-
September	-	-	-	91	#VALUE!	92	#VALUE!	#VALUE!	#VALUE!
October	-	71	184	-	-	276	-	-	-
November	-	-	-	(12)	-	276	-	-	-
December	-	35	90	-	-	366	-	-	-
January	-	-	-	20	#VALUE!	366	#VALUE!	#VALUE!	#VALUE!
February	-	18	368	18	#VALUE!	734	#VALUE!	#VALUE!	#VALUE!
March	-	44	59	44	#VALUE!	794	#VALUE!	#VALUE!	#VALUE!
April	-	75	193	-	-	987	-	-	-
May	-	-	-	-	-	987	-	-	-
June	-	45	117	-	-	1,104	-	-	-
Total Capital expenditure	-	325	1,104	161					

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 March for 2020/2021 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: 16 April 2021