

# 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 AUGUST 2018



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1. **GLOSSARY**

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

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

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

2.

**PART 1: IN-YEAR REPORT**

2.1 **SECTION 1 – MAYOR’S REPORT:**

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

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

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

2.1.1.2 **Other Information:**

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



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**Executive Mayor**

## 2.2 SECTION 2 – RESOLUTIONS:

The recommended Resolution to Council with regard to the August 2018 In-Year Report is:

### **RESOLVED:**

- (a) That the Council take note of contents in the in-year monthly report for August 2018 as set out in the schedules contained in Section 4:
  - (i) Table C1 – Monthly Budget Statement Summary;
  - (ii) Table C2 – Monthly Budget Statement: Financial Performance (Standard Classification);
  - (iii) Table C3 – Monthly Budget Statement: Financial Performance Standard Classification (Revenue and Expenditure by Municipal Vote);
  - (iv) Table C4 – Monthly Budget Statement: Financial Performance (Revenue by Source and Expenditure by Type);
  - (v) Table C5 – Monthly Budget Statement: Capital Expenditure;
  - (vi) Table C6 – Monthly Budget Statement: Financial Position; and
  - (vii) Table C7 – Monthly Budget Statement – Cash Flows.
  
- (b) Any other resolutions required by the Council.

## 2.3 SECTION 3 – EXECUTIVE SUMMARY:

### 2.3.1 Introduction:

All the schedules reflect the following information:

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

### 2.3.2 Financial Performance, Position and Cash Flow:

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

#### 2.3.2.1 Financial Performance:

The detail of this section can be found in Section 4 of this report Table C2 (Summary per GFS); Table C3 (Summary per Municipal Vote) and Table C4 (Summary by Revenue Source and Expenditure Type). The latter is used to provide the executive summary.

##### 2.3.2.1.1 Overall View:

The following table summarises the overall position on the capital and operating budgets. Take note that the Operating Expenditure only reflects the direct expenditure and exclude all indirect expenditure e.g. Administrative Costs.

	<u>Capital Expenditure</u>	<u>Operating Expenditure</u>	<u>Operating Revenue</u>
Original Budget	1,015,350.00	80,483,157.45	81,896,918.42
Adjustments Budget	1,035,350.00	86,692,374.00	88,126,130.00
Actual Spent/ Received (YTD)	40,620.14	12,489,652.44	20,047,244.29
<b>Percentage Spent (YTD)</b>	<b>4%</b>	<b>14%</b>	<b>23%</b>



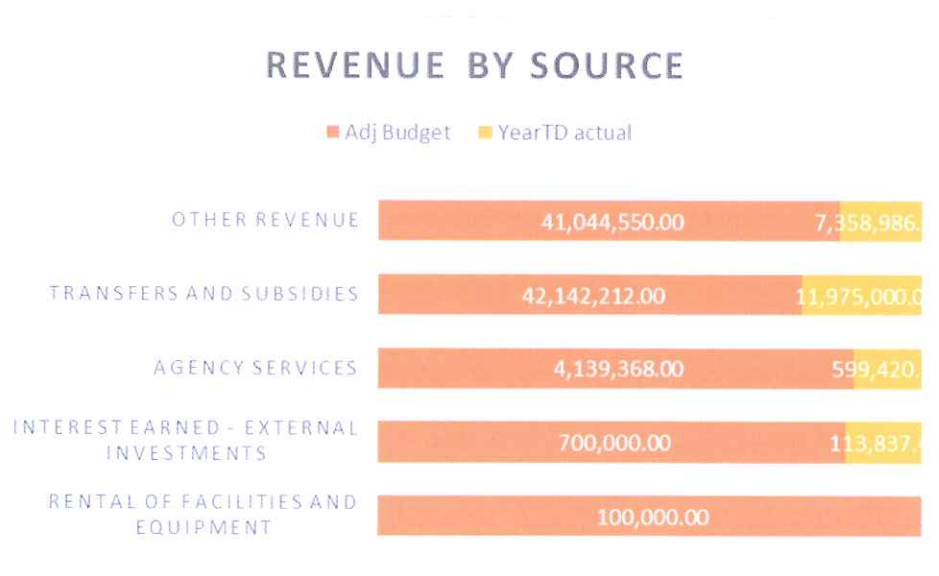
The table reflects spending of the capital budget as percentage spent of 4%. The total operating expenditure and revenue reflects percentage spent of 14% and 23% respectively.

2.3.2.1.2 Revenue by Source:

The figures represented in this section are the accrued amounts and not actual cash receipts.

The total revenue excluding capital transfers and contributions for the month of August 2018 is R 7.806 million. Refer to figure 1 for more detail.

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



- **Other Revenue:**

The amount raised as reflected for the actual year to date represents 18% of the budget amount. The budgeted amount received (Year-to-date) amounts to 6.841 million.

- Interest Earned – External Investments:

The budget amount for Interest earned R 700 000, whilst the year to date actual revenue is R 113 837.47. Thus, reflecting receipt of 16% at month-end.

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 12.490 million and the year to date budget is R 14.449 million which represents a **variance of 13.6%** for the year to date.

2.3.2.3 Operating Expenditure by Municipal Vote (Figure 2):

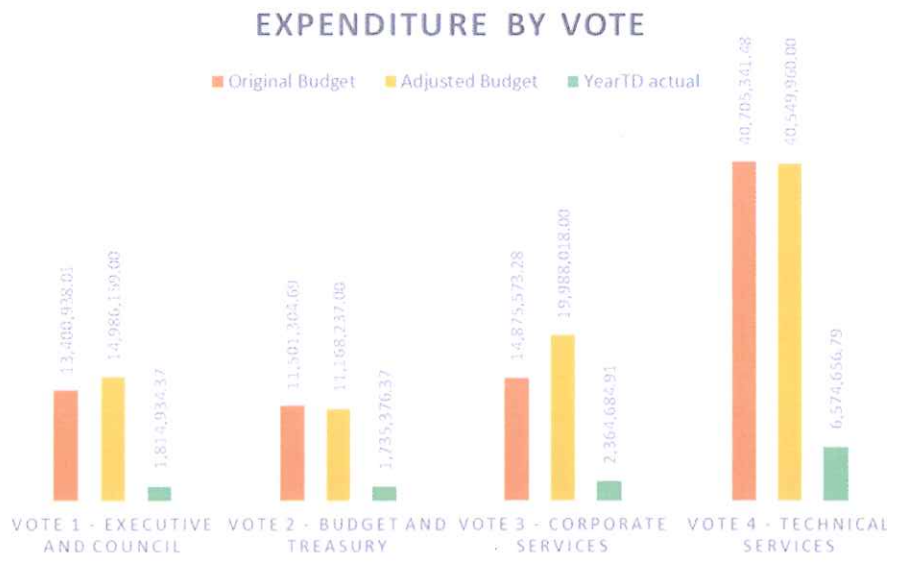


Figure 2 – Breakdown Operating Expenditure by Municipal Vote

Expenditure by Vote	Original Budget	Adjusted Budget	yearTD Actual	%Spend
Vote 1 – EXECUTIVE AND COUNCIL	13,400,938.01	14,986,159.00	1,814,934.37	14%
Vote 2 – BUDGET AND TREASURY	11,501,304.69	11,168,237.00	1,735,376.37	15%
Vote 3 – CORPORATE SERVICES	14,875,573.28	19,988,018.00	2,364,684.91	16%
Vote 4 – TECHNICAL SERVICES	40,705,341.48	40,549,960.00	6,574,656.79	16%
<b>Total Expenditure by Vote</b>	<b>80,483,157.45</b>	<b>86,692,374.00</b>	<b>12,489,652.44</b>	<b>16%</b>

The adjustments budget for Technical Service is R 40.550 million of which R 6.575 million has been expended representing 16% of the budget amount.

The adjustments budget for Corporate Services is R 19.988 million of which R 12.365 million has been expended representing 16% of the budget amount.

The adjustments budget for Budget and Treasury is R 11.168 million of which R 1.735 million has been expended representing 15% of the budget amount.

The adjustments budget for Executive and Council is R 14.986 million of which R 1.815 million has been expended representing 14% of the budget amount.

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

The capital spending for the month of August 2018 amounts to R 39 370.28. The total capital budget amount is R 1.035 million, thus reflecting total spending of 4% at month-end.

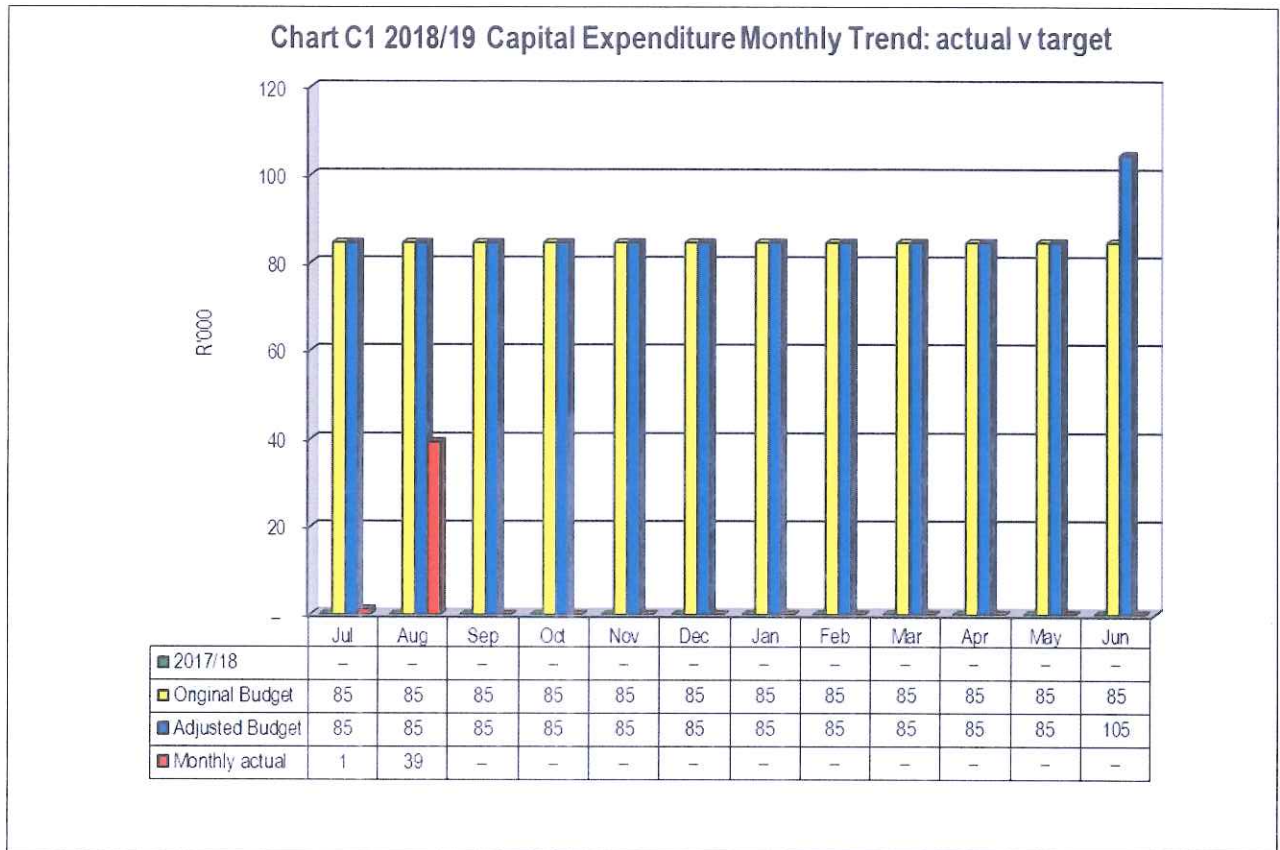


Figure 3 – Breakdown Capital Expenditure by month

### 2.3.3 Cash Flow:

The detail of this section can be found in Section 4 of this report Table C7 (Cashflow statement). The balance at the end of the month for the cash flow statement amounts to R 14.326 million.

## 2.4 SECTION 4 – IN-YEAR BUDGET STATEMENT TABLE:

### 2.4.1 Monthly Budget Statements:

#### 2.4.1.1 Table C1: Monthly Budget Statement Summary:

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

DC5 Central Karoo - Table C1 Monthly Budget Statement Summary - M02 August

Description	2017/18	Budget Year 2018/19							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-
Investment revenue	-	700	700	58	114	117	(3)	-2%	-
Transfers and subsidies	-	35,883	42,142	96	11,975	7,024	4,951	70%	-
Other own revenue	-	45,314	45,284	7,652	7,958	7,547	411	5%	-
<b>Total Revenue (excluding capital transfers and contributions)</b>	-	<b>81,897</b>	<b>88,126</b>	<b>7,806</b>	<b>20,047</b>	<b>14,688</b>	<b>5,360</b>	<b>36%</b>	-
Employee costs	-	47,419	46,928	3,886	6,935	7,321	(886)	-11%	-
Remuneration of Councilors	-	4,032	3,957	311	625	680	(34)	-5%	-
Depreciation & asset impairment	-	432	486	-	-	81	(81)	-100%	-
Finance charges	-	-	-	-	-	-	-	-	-
Materials and bulk purchases	-	66	1,905	2	12	317	(305)	-96%	-
Transfers and subsidies	-	-	-	-	-	-	-	-	-
Other expenditure	-	28,535	33,419	2,278	4,917	5,570	(653)	-12%	-
<b>Total Expenditure</b>	-	<b>80,483</b>	<b>86,692</b>	<b>6,478</b>	<b>12,490</b>	<b>14,449</b>	<b>(1,959)</b>	<b>-14%</b>	-
<b>Surplus/(Deficit)</b>	-	<b>1,414</b>	<b>1,434</b>	<b>1,328</b>	<b>7,558</b>	<b>239</b>	<b>7,319</b>	<b>3063%</b>	-
Transfers and subsidies - capital (monetary alloc)	-	-	-	-	-	-	-	-	-
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	-	<b>1,414</b>	<b>1,434</b>	<b>1,328</b>	<b>7,558</b>	<b>239</b>	<b>7,319</b>	<b>3063%</b>	-
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	-	<b>1,414</b>	<b>1,434</b>	<b>1,328</b>	<b>7,558</b>	<b>239</b>	<b>7,319</b>	<b>3063%</b>	-
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	-	<b>1,015</b>	<b>1,035</b>	<b>39</b>	<b>41</b>	<b>173</b>	<b>(132)</b>	<b>-76%</b>	-
Capital transfers recognised	-	915	915	20	22	153	(131)	-86%	-
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	-	100	120	19	19	20	(1)	-5%	-
<b>Total sources of capital funds</b>	-	<b>1,015</b>	<b>1,035</b>	<b>39</b>	<b>41</b>	<b>173</b>	<b>(132)</b>	<b>-76%</b>	-
<b>Financial position</b>									
Total current assets	11,306	8,131	8,091		21,429				8,091
Total non current assets	17,711	19,260	19,280		18,769				19,280
Total current liabilities	4,575	5,590	5,590		12,249				5,590
Total non current liabilities	17,549	20,387	20,387		17,179				20,387
Community wealth/Equity	6,893	1,414	-		10,770				1,414
<b>Cash flows</b>									
Net cash from (used) operating	-	1,846	1,826	13,569	11,139	304	(10,835)	-3560%	-
Net cash from (used) investing	-	(1,015)	(1,015)	(39)	209	(169)	(378)	224%	-
Net cash from (used) financing	-	106	106	-	(11)	18	29	164%	-
<b>Cash/cash equivalents at the month/year end</b>	-	<b>3,925</b>	<b>3,905</b>	-	<b>14,326</b>	<b>3,141</b>	<b>(11,184)</b>	<b>-356%</b>	<b>2,989</b>
<b>Debtors &amp; creditors analysis</b>	<b>0-30 Days</b>	<b>31-60 Days</b>	<b>61-90 Days</b>	<b>91-120 Days</b>	<b>121-150 Dys</b>	<b>151-180 Dys</b>	<b>181 Dys-1 Yr</b>	<b>Over 1Yr</b>	<b>Total</b>
<b>Debtors Age Analysis</b>									
Total By Income Source	1,679	13	167	29	480	345	-	(1)	2,712
<b>Creditors Age Analysis</b>									
Total Creditors	652	19	101	65	608	-	-	-	1,445

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) - M02 August

Description	Ref	2017/18	Budget Year 2018/19							Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
<b>R thousands</b>										
<b>Revenue - Functional</b>										
<i>Governance and administration</i>		-	40,904	46,338	556	12,796	7,723	5,073	66%	-
Executive and council		-	35,742	35,934	192	192	5,989	(5,797)	-97%	-
Finance and administration		-	5,162	10,404	364	12,604	1,734	10,870	627%	-
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		-	43	838	4	5	140	(135)	-97%	-
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	795	-	-	133	(133)	-100%	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	43	43	4	5	7	(2)	-34%	-
<i>Economic and environmental services</i>		-	40,950	40,950	7,247	7,247	6,825	422	6%	-
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		-	40,950	40,950	7,247	7,247	6,825	422	6%	-
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Functional</b>	2	-	81,897	88,126	7,806	20,047	14,688	5,360	36%	-
<b>Expenditure - Functional</b>										
<i>Governance and administration</i>		-	28,452	34,447	2,316	4,840	5,741	(901)	-16%	-
Executive and council		-	8,283	9,049	770	1,401	1,508	(107)	-7%	-
Finance and administration		-	19,777	24,607	1,459	3,353	4,101	(749)	-18%	-
Internal audit		-	392	791	86	86	132	(45)	-34%	-
<i>Community and public safety</i>		-	6,440	7,097	339	631	1,183	(551)	-47%	-
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	1,583	2,219	74	143	370	(226)	-51%	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	4,856	4,878	265	488	813	(325)	-40%	-
<i>Economic and environmental services</i>		-	45,434	44,991	3,823	7,018	7,499	(481)	-6%	-
Planning and development		-	3,226	4,441	201	347	740	(393)	-53%	-
Road transport		-	42,208	40,550	3,622	6,671	6,758	(88)	-1%	-
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
<i>Other</i>		-	157	157	-	-	26	(26)	-100%	-
<b>Total Expenditure - Functional</b>	3	-	80,483	86,692	6,478	12,490	14,449	(1,959)	-14%	-
<b>Surplus/ (Deficit) for the year</b>		-	1,414	1,434	1,328	7,558	239	7,319	3063%	-

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 paged, 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) - M02 August

Vote Description	Ref	2017/18	Budget Year 2018/19							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	Year TD actual	Year TD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>Revenue by Vote</b>										
Vote 1 - EXECUTIVE AND COUNCIL	1	-	35,742	36,034	192	192	6,000	(5,814)	-96.0%	-
Vote 2 - BUDGET AND TREASURY		-	5,100	4,300	64	12,005	717	11,288	1575.1%	-
Vote 3 - CORPORATE SERVICES		-	104	6,342	303	604	1,140	(536)	-47.0%	-
Vote 4 - TECHNICAL SERVICES		-	40,950	40,950	7,247	7,247	6,825	422	6.2%	-
Vote 5 - [NAME OF VOTE 5]		-	-	-	-	-	-	-	-	-
Vote 6 - [NAME OF VOTE 6]		-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>	2	-	81,897	88,126	7,806	20,047	14,688	5,360	36.5%	-
<b>Expenditure by Vote</b>										
Vote 1 - EXECUTIVE AND COUNCIL	1	-	13,401	14,986	1,096	1,815	2,498	(683)	-27.3%	-
Vote 2 - BUDGET AND TREASURY		-	11,501	11,168	815	1,735	1,861	(126)	-6.8%	-
Vote 3 - CORPORATE SERVICES		-	14,876	19,988	1,041	2,385	3,331	(967)	-29.0%	-
Vote 4 - TECHNICAL SERVICES		-	40,705	40,550	3,526	6,575	6,758	(184)	-2.7%	-
Vote 5 - [NAME OF VOTE 5]		-	-	-	-	-	-	-	-	-
Vote 6 - [NAME OF VOTE 6]		-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>	2	-	80,483	86,692	6,478	12,490	14,449	(1,959)	-13.6%	-
<b>Surplus/ (Deficit) for the year</b>	2	-	1,414	1,434	1,328	7,558	239	7,319	3062.7%	-

Table C3C: Monthly Budget Statement – Financial:

DC5 Central Karoo - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - A - M02 August

Vote Description	Ref	2017/18	Budget Year 2018/19							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>Revenue by Vote</b>										
<b>Vote 1 - EXECUTIVE AND COUNCIL</b>	1	-	35,742	36,034	192	192	6,006	(5,814)	-97%	-
1.1 - MUNICIPAL MANAGER			6,227	6,519	192	192	1,087	(895)	-82%	-
1.2 - COUNCIL GENERAL EXPENSES			29,515	29,515	-	-	4,919	(4,919)	-100%	-
<b>Vote 2 - BUDGET AND TREASURY</b>		-	5,100	4,300	64	12,005	717	11,288	1575%	-
2.1 - FINANCIAL SERVICES			4,100	3,300	64	12,005	550	11,455	2083%	-
2.2 - DISTRICT COUNCIL LEVIES			-	-	-	-	-	-	-	-
2.3 - FINANCE MANAGEMENT GRANT			1,000	1,000	-	-	167	(167)	-100%	-
<b>Vote 3 - CORPORATE SERVICES</b>		-	104	6,842	303	604	1,140	(536)	-47%	-
3.1 - CORPORATE SERVICES			62	6,004	300	599	1,001	(401)	-40%	-
3.2 - TOURISM			-	-	-	-	-	-	-	-
3.3 - PMU			-	-	-	-	-	-	-	-
3.4 - ENVIRONMENTAL HEALTH			43	43	4	5	7	(2)	-34%	-
3.5 - CIVIL DEFENCE			-	795	-	-	133	(133)	-100%	-
<b>Vote 4 - TECHNICAL SERVICES</b>		-	40,950	40,950	7,247	7,247	6,825	422	6%	-
4.1 - ROADS			40,950	40,950	7,247	7,247	6,825	422	6%	-
4.2 - TRANSPORT FUND			-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>	2	-	81,697	88,126	7,806	20,047	14,688	5,360	36%	-
<b>Expenditure by Vote</b>										
<b>Vote 1 - EXECUTIVE AND COUNCIL</b>	1	-	13,401	14,986	1,096	1,815	2,498	(683)	-27%	-
1.1 - MUNICIPAL MANAGER			4,720	4,826	471	643	804	(162)	-20%	-
1.2 - COUNCIL GENERAL EXPENSES			4,731	5,941	311	688	990	(303)	-31%	-
1.3 - INTERNAL AUDIT			724	791	113	138	132	6	4%	-
1.4 - IDP			-	-	-	-	-	-	-	-
1.5 - EDA			30	-	-	-	-	-	-	-
1.6 - LED			-	-	-	-	-	-	-	-
1.7 - STRATEGIC PLANNING			3,196	3,428	201	347	571	(224)	-39%	-
<b>Vote 2 - BUDGET AND TREASURY</b>		-	11,501	11,168	815	1,735	1,861	(126)	-7%	-
2.1 - FINANCIAL SERVICES			10,730	10,200	750	1,658	1,700	(42)	-2%	-
2.2 - DISTRICT COUNCIL LEVIES			-	-	-	-	-	-	-	-
2.3 - FINANCE MANAGEMENT GRANT			771	968	64	77	161	(84)	-52%	-
<b>Vote 3 - CORPORATE SERVICES</b>		-	14,876	19,988	1,041	2,365	3,331	(967)	-29%	-
3.1 - CORPORATE SERVICES			8,174	12,734	702	1,733	2,122	(389)	-18%	-
3.2 - TOURISM			157	157	-	-	26	(26)	-100%	-
3.3 - PMU			-	-	-	-	-	-	-	-
3.4 - ENVIRONMENTAL HEALTH			4,861	4,878	265	488	813	(325)	-40%	-
3.5 - CIVIL DEFENCE			1,583	2,219	74	143	370	(226)	-61%	-
3.6 - GRANTS AND SUBSIDIES			-	-	-	-	-	-	-	-
3.7 - WORK FOR WATER			100	-	-	-	-	-	-	-
3.8 - NUTRITION SCHEME			-	-	-	-	-	-	-	-
<b>Vote 4 - TECHNICAL SERVICES</b>		-	40,705	40,550	3,526	6,575	6,758	(184)	-3%	-
4.1 - ROADS			40,705	40,550	3,526	6,575	6,758	(184)	-3%	-
<b>Total Expenditure by Vote</b>	2	-	80,483	86,692	6,478	12,490	14,449	(1,959)	(0)	-
<b>Surplus/ (Deficit) for the year</b>	2	-	1,414	1,434	1,328	7,558	239	7,319	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) - M02 August

Description	Ref	2017/18	Budget Year 2018/19							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>Revenue By Source</b>										
Property rates										
Service charges - electricity revenue										
Service charges - water revenue										
Service charges - sanitation revenue										
Service charges - refuse revenue										
Service charges - other										
Rental of facilities and equipment			100	100	-	-	17	(17)	-100%	
Interest earned - external investments			700	700	58	114	117	(3)	-2%	
Interest earned - outstanding debtors			-	-	-	-	-	-	-	
Dividends received			-	-	-	-	-	-	-	
Fines, penalties and forfeits			-	-	-	-	-	-	-	
Licences and permits			-	-	-	-	-	-	-	
Agency services			3,947	4,139	300	599	690	(90)	-13%	
Transfers and subsidies			35,883	42,142	96	11,975	7,024	4,951	70%	
Other revenue			41,267	41,045	7,352	7,359	6,841	518	8%	
Gains on disposal of PPE			-	-	-	-	-	-	-	
<b>Total Revenue (excluding capital transfers and contributions)</b>			<b>81,897</b>	<b>88,126</b>	<b>7,806</b>	<b>20,047</b>	<b>14,688</b>	<b>5,360</b>	<b>36%</b>	<b>-</b>
<b>Expenditure By Type</b>										
Employee related costs			47,419	46,926	3,886	6,935	7,821	(885)	-11%	
Remuneration of councillors			4,032	3,957	311	625	660	(34)	-5%	
Debt impairment			-	-	-	-	-	-	-	
Depreciation & asset impairment			432	486	-	-	81	(81)	-100%	
Finance charges			-	-	-	-	-	-	-	
Bulk purchases			-	-	-	-	-	-	-	
Other materials			66	1,905	2	12	317	(305)	-96%	
Contracted services			1,406	5,362	58	641	894	(252)	-28%	
Transfers and subsidies			-	-	-	-	-	-	-	
Other expenditure			27,128	28,057	2,220	4,276	4,676	(400)	-9%	
Loss on disposal of PPE			-	-	-	-	-	-	-	
<b>Total Expenditure</b>			<b>80,483</b>	<b>86,692</b>	<b>6,478</b>	<b>12,490</b>	<b>14,449</b>	<b>(1,959)</b>	<b>-14%</b>	<b>-</b>
<b>Surplus/(Deficit)</b>			<b>1,414</b>	<b>1,434</b>	<b>1,328</b>	<b>7,558</b>	<b>239</b>	<b>7,319</b>	<b>0</b>	<b>-</b>
Transfers and subsidies - capital (financially assistable) (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)										
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>			<b>1,414</b>	<b>1,434</b>	<b>1,328</b>	<b>7,558</b>	<b>239</b>			<b>-</b>
Taxation										
<b>Surplus/(Deficit) after taxation</b>			<b>1,414</b>	<b>1,434</b>	<b>1,328</b>	<b>7,558</b>	<b>239</b>			<b>-</b>
Attributable to minorities										
<b>Surplus/(Deficit) attributable to municipality</b>			<b>1,414</b>	<b>1,434</b>	<b>1,328</b>	<b>7,558</b>	<b>239</b>			<b>-</b>
Share of surplus/ (deficit) of associate										
<b>Surplus/ (Deficit) for the year</b>			<b>1,414</b>	<b>1,434</b>	<b>1,328</b>	<b>7,558</b>	<b>239</b>			<b>-</b>

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

DC5 Central Karoo - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M02 August

Vote Description	Ref	2017/18	Budget Year 2018/19							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>Multi-Year expenditure appropriation</b>	2									
Vote 1 - EXECUTIVE AND COUNCIL		-	-	-	-	-	-	-	-	-
Vote 2 - BUDGET AND TREASURY		-	-	-	-	-	-	-	-	-
Vote 3 - CORPORATE SERVICES		-	-	-	-	-	-	-	-	-
Vote 4 - TECHNICAL SERVICES		-	-	-	-	-	-	-	-	-
<b>Total Capital Multi-year expenditure</b>	4,7	-	-	-	-	-	-	-	-	-
<b>Single Year expenditure appropriation</b>	2									
Vote 1 - EXECUTIVE AND COUNCIL		-	79	99	-	-	16	(16)	-100%	-
Vote 2 - BUDGET AND TREASURY		-	140	140	8	8	23	(15)	-66%	-
Vote 3 - CORPORATE SERVICES		-	697	697	31	33	116	(83)	-72%	-
Vote 4 - TECHNICAL SERVICES		-	100	100	-	-	17	(17)	-100%	-
<b>Total Capital single-year expenditure</b>	4	-	1,015	1,036	39	41	173	(132)	-76%	-
<b>Total Capital Expenditure</b>		-	1,015	1,035	39	41	173	(132)	-76%	-
<b>Capital Expenditure - Functional Classification</b>										
<b>Governance and administration</b>		-	719	739	39	41	123	(83)	-67%	-
Executive and council			47	67	19	19	11	8	71%	
Finance and administration			673	673	20	22	112	(90)	-81%	
Internal audit			-	-	-	-	-	-	-	
<b>Community and public safety</b>		-	164	164	-	-	27	(27)	-100%	-
Community and social services			-	-	-	-	-	-	-	
Sport and recreation			-	-	-	-	-	-	-	
Public safety			100	100	-	-	17	(17)	-100%	
Housing			-	-	-	-	-	-	-	
Health			64	64	-	-	11	(11)	-100%	
<b>Economic and environmental services</b>		-	132	132	-	-	22	(22)	-100%	-
Planning and development			32	32	-	-	5	(5)	-100%	
Road transport			100	100	-	-	17	(17)	-100%	
Environmental protection			-	-	-	-	-	-	-	
<b>Trading services</b>		-	-	-	-	-	-	-	-	-
Energy sources			-	-	-	-	-	-	-	
Water management			-	-	-	-	-	-	-	
Waste water management			-	-	-	-	-	-	-	
Waste management			-	-	-	-	-	-	-	
<b>Other</b>			-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Functional Classification</b>	3	-	1,015	1,035	39	41	173	(132)	-76%	-
<b>Funded by:</b>										
National Government			915	915	20	22	153	(131)	-86%	
Provincial Government			-	-	-	-	-	-	-	
District Municipality			-	-	-	-	-	-	-	
Other transfers and grants			-	-	-	-	-	-	-	
<b>Transfers recognised - capital</b>		-	915	915	20	22	153	(131)	-86%	-
<b>Public contributions &amp; donations</b>	5	-	-	-	-	-	-	-	-	
<b>Borrowing</b>	6	-	-	-	-	-	-	-	-	
<b>Internally generated funds</b>			100	120	19	19	20	(1)	-5%	
<b>Total Capital Funding</b>		-	1,015	1,035	39	41	173	(132)	-76%	-

2.4.1.6 *Table C6: Monthly Budget Statement – Financial Position:*

DC5 Central Karoo - Table C6 Monthly Budget Statement - Financial Position - M02 August

Description	Ref	2017/18	Budget Year 2018/19			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>R thousands</b>	1					
<b>ASSETS</b>						
<b>Current assets</b>						
Cash		8,751	3,925	3,905	14,326	3,905
Call investment deposits		-	-	(20)	-	(20)
Consumer debtors		-	2,100	2,100	-	2,100
Other debtors		1,878	1,248	1,248	6,279	1,248
Current portion of long-term receivables		-	-	-	-	-
Inventory		877	858	858	825	858
<b>Total current assets</b>		<b>11,306</b>	<b>8,131</b>	<b>8,091</b>	<b>21,429</b>	<b>8,091</b>
<b>Non current assets</b>						
Long-term receivables		10,694	10,521	10,521	10,444	10,521
Investments		-	-	-	-	-
Investment property		-	-	-	-	-
Investments in Associate		-	-	-	-	-
Property, plant and equipment		6,935	8,656	8,676	8,231	8,676
Agricultural		-	-	-	-	-
Biological		-	-	-	-	-
Intangible		82	82	82	93	82
Other non-current assets		-	-	-	-	-
<b>Total non current assets</b>		<b>17,711</b>	<b>19,260</b>	<b>19,280</b>	<b>18,769</b>	<b>19,280</b>
<b>TOTAL ASSETS</b>		<b>29,017</b>	<b>27,391</b>	<b>27,371</b>	<b>40,197</b>	<b>27,371</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft		-	-	-	-	-
Borrowing		61	39	39	62	39
Consumer deposits		-	-	-	-	-
Trade and other payables		349	5,551	5,551	7,359	5,551
Provisions		4,166	-	-	4,828	-
<b>Total current liabilities</b>		<b>4,575</b>	<b>5,590</b>	<b>5,590</b>	<b>12,249</b>	<b>5,590</b>
<b>Non current liabilities</b>						
Borrowing		97	101	101	84	101
Provisions		17,452	20,286	20,286	17,095	20,286
<b>Total non current liabilities</b>		<b>17,549</b>	<b>20,387</b>	<b>20,387</b>	<b>17,179</b>	<b>20,387</b>
<b>TOTAL LIABILITIES</b>		<b>22,124</b>	<b>25,977</b>	<b>25,977</b>	<b>29,428</b>	<b>25,977</b>
<b>NET ASSETS</b>	2	<b>6,893</b>	<b>1,414</b>	<b>1,394</b>	<b>10,770</b>	<b>1,394</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated Surplus/(Deficit)		6,893	1,414	1,414	10,770	1,414
Reserves		-	-	-	-	-
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	<b>6,893</b>	<b>1,414</b>	<b>-</b>	<b>10,770</b>	<b>1,414</b>

2.4.1.7 Table C7: Monthly Budget Statement – Cash Flow:

DC5 Central Karoo - Table C7 Monthly Budget Statement - Cash Flow - M02 August

Description	Ref	2017/18	Budget Year 2018/19							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>										
<b>Receipts</b>										
Property rates		-	-	-	-	-	-	-	-	-
Service charges		-	-	-	-	-	-	-	-	-
Other revenue		45,314	45,314	45,314	7,958	7,958	7,552	406	5%	-
Government - operating		35,883	35,883	35,883	11,975	11,975	5,981	5,995	100%	-
Government - capital		-	-	-	-	-	-	-	-	-
Interest		700	700	700	114	114	117	(3)	-2%	-
Dividends		-	-	-	-	-	-	-	-	-
<b>Payments</b>										
Suppliers and employees		(52,922)	(52,942)	(52,942)	(6,478)	(8,903)	(8,824)	84	-1%	-
Finance charges		-	-	-	-	-	-	-	-	-
Transfers and Grants		(27,128)	(27,128)	(27,128)	-	-	(4,521)	(4,521)	100%	-
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		-	1,846	1,826	13,569	11,139	304	(10,835)	-3560%	-
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors		-	-	-	-	250	-	250	#DIV/0!	-
Decrease (increase) other non-current receivables		-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-
<b>Payments</b>										
Capital assets		(1,015)	(1,015)	(1,015)	(39)	(41)	(169)	(129)	76%	-
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		-	(1,015)	(1,015)	(39)	209	(169)	(378)	224%	-
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
<b>Receipts</b>										
Short-term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		106	106	106	-	-	18	(18)	-100%	-
<b>Payments</b>										
Repayment of borrowing		-	-	-	-	(11)	-	11	#DIV/0!	-
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		-	106	106	-	(11)	18	29	164%	-
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>										
Cash/cash equivalents at beginning		-	936	916	13,530	11,337	153			-
Cash/cash equivalents at month/year end:		-	2,989	2,989	14,328	14,328	2,989			2,989
		-	3,925	3,905			3,141			2,989

3.

**PART 2 – SUPPORTING DOCUMENTATION**

3.1 **SECTION 5 – DEBTORS ANALYSIS:**

3.1.1 **Supporting Table SC3:**

DC5 Central Karoo - Supporting Table SC3 Monthly Budget Statement - aged debtors - M02 August

Description	NT Code	Budget Year 2018/19									Total over 90 days	Actual Bad Debt Written Off against Debtors	Impairment - Bad Debtors to Council Policy	
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Days	151-180 Days	181 Days - 1 Yr	Over 1 Yr	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	1900													
Other	1900	1,679	13	167	29	400	345	-	(1)	2,712	853			
<b>Total By Income Source</b>	<b>2000</b>	<b>1,679</b>	<b>13</b>	<b>167</b>	<b>29</b>	<b>400</b>	<b>345</b>	<b>-</b>	<b>(1)</b>	<b>2,712</b>	<b>853</b>	<b>-</b>	<b>-</b>	
<b>2017/18 - totals only</b>														
<b>Debtors Age Analysis By Customer Group</b>														
Organ of State	2200													
Commercial households	2400													
Other	2500	1,679	13	167	29	400	345	-	(1)	2,712	853			
<b>Total By Customer Group</b>	<b>2600</b>	<b>1,679</b>	<b>13</b>	<b>167</b>	<b>29</b>	<b>400</b>	<b>345</b>	<b>-</b>	<b>(1)</b>	<b>2,712</b>	<b>853</b>	<b>-</b>	<b>-</b>	

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

3.1.2 **Supporting Table SC4:**

DC5 Central Karoo - Supporting Table SC4 Monthly Budget Statement - aged creditors - M02 August

Description	NT Code	Budget Year 2018/19									Total	Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year			
<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											
Auditor General	0800											
Other	0900	652	19	101	65	608					1,445	
<b>Total By Customer Type</b>	<b>1000</b>	<b>652</b>	<b>19</b>	<b>101</b>	<b>65</b>	<b>608</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,445</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 - M02 August

Description	Ref	2017/18	Budget Year 2018/19								
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast	
R thousands											
<b>RECEIPTS:</b>											
<b>Operating Transfers and Grants</b>											
National Government:		-	32,883	33,678	3,394	15,273	5,613	8,787	156.6%	-	
Local Government Equitable Share			28,502	28,502	-	11,879	4,750	7,129	150.1%		
FMG - Internship Training			1,000	1,000	1,000	1,000	167				
EPWP Incentive			1,013	1,013	255	255	169				
Municipal Systems Improvement			-	-	-	-	-				
Work for Water			-	-	-	-	-				
Municipal Infrastructure Grant			-	-	-	-	-				
Rural Asset Management Grant	3		1,728	1,728	1,344	1,344	288	1,056	366.7%		
Finance Management			-	-	-	-	-				
Provincial Government:			-	-	-	-	-				
Disaster Management			-	795	795	795	133	663	500.0%		
WC - FMG CAPACITY			280	280	-	-	47				
WP Financial Management Support Grant			350	350	-	-	60	(60)	-100.0%		
Provincial Government:			-	-	-	-	-				
Other transfers and grants [insert description]											
District Municipality:			-	-	-	-	-				
[insert description]											
Other grant providers:			-	3,000	3,000	127	127	500	(373)	-74.6%	
CHIETA			-	-	-	127	127	-	127	#DIV/0!	
Doringveld			-	-	-	-	-				
LG SETA			-	-	-	-	-				
Audit fee			3,000	3,000	-	-	500				
<b>Total Operating Transfers and Grants</b>	5		-	35,883	36,678	3,521	15,400	6,113	8,414	137.6%	-
<b>Capital Transfers and Grants</b>											
National Government:			-	-	-	-	-				
Other capital transfers [insert description]											
Provincial Government:			-	-	-	-	-				
[insert description]											
District Municipality:			-	-	-	-	-				
[insert description]											
Other grant providers:			-	-	-	-	-				
[insert description]											
<b>Total Capital Transfers and Grants</b>	5		-	-	-	-	-				
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	5		-	35,883	36,678	3,521	15,400	6,113	8,414	137.6%	-

3.2.2 Supporting Table SC6 – Grant Expenditure:

DC5 Central Karoo - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M02 August

Description	Ref	2017/18	Budget Year 2018/19							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	Year TD actual	Year TD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
<b>EXPENDITURE</b>										
<b>Operating expenditure of Transfers and Grants</b>										
National Government:		-	32,883	33,678	2,762	5,176	5,374	(198)	-3.7%	-
Local Government Equitable Share			28,502	28,502	2,375	4,750	4,750	-		
FMG - Internship Training			1,000	1,000	184	196	167	31	18.5%	
EPWP Incentive			1,013	1,013	126	132	169	(37)	-22.0%	
Municipal Systems Improvement			-	-	-	-	-	-		
Work for Water			-	-	-	-	-	-		
Municipal Infrastructure Grant			-	-	-	-	-	-		
Rural Asset Management Grant			1,728	1,728	96	96	288	(192)	-66.7%	
Finance Management			-	-	-	-	-	-		
Provincial Government			-	-	-	-	-	-		
Disaster Management			-	795	-	-	-	-		
WC - FMG CAPACITY			280	280	-	-	-	-		
WP Financial Management Support Grant			360	360	-	-	-	-		
Provincial Government			-	-	-	-	-	-		
Other transfers and grants [insert description]			-	-	-	-	-	-		
District Municipality:			-	-	-	-	-	-		
[insert description]			-	-	-	-	-	-		
Other grant providers:			3,000	3,000	-	-	500	(500)	-100.0%	-
CHIETA			-	-	-	-	-	-		
Doringveld			-	-	-	-	-	-		
LG SETA			3,000	3,000	-	-	500	-		
Audit fee			-	-	-	-	-	-		
<b>Total operating expenditure of Transfers and Grants:</b>			<b>35,883</b>	<b>36,678</b>	<b>2,762</b>	<b>5,176</b>	<b>5,874</b>	<b>(698)</b>	<b>-11.9%</b>	<b>-</b>
<b>Capital expenditure of Transfers and Grants</b>										
National Government:			-	-	-	-	-	-		
Other capital transfers [insert description]			-	-	-	-	-	-		
Provincial Government			-	-	-	-	-	-		
District Municipality:			-	-	-	-	-	-		
Other grant providers:			-	-	-	-	-	-		
<b>Total capital expenditure of Transfers and Grants</b>			<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>			<b>-</b>	<b>35,883</b>	<b>36,678</b>	<b>2,762</b>	<b>5,176</b>	<b>(698)</b>	<b>-11.9%</b>	<b>-</b>

3.3

**SECTION 7 – CAPITAL PROGRAMME PERFORMANCE:**

3.3.1 Supporting Table C12:

Supporting Table C12 reconcile with Table C5.

DC5 Central Karoo - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M02 August

Month	2017/18	Budget Year 2018/19							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
<b>R thousands</b>									
<b>Monthly expenditure performance trend</b>									
July		85	85	1	1	85	83	90.5%	0%
August		85	85	39	41	169	129	76.0%	4%
September		85	85			254	-		
October		85	85			338	-		
November		85	85			423	-		
December		85	85			508	-		
January		85	85			592	-		
February		85	85			677	-		
March		85	85			762	-		
April		85	85			846	-		
May		85	85			931	-		
June		85	105			1,035	-		
<b>Total Capital expenditure</b>	-	<b>1,015</b>	<b>1,035</b>	<b>41</b>					

**QUALITY CERTIFICATE**

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

(mark as appropriate)

The monthly budget statement

Quarterly report on the implementation of the budget and financial state affairs of the municipality

Mid – year budget and performance assessment

For the month of August 2018 (month/year) has been prepared in accordance with the Municipal Finance Management Act and regulations made under the Act.

Print Name : S Jooste

Municipal Manager

Signature 

Date: 14 September 2018



# SENTRAAL KAROO DISTRIKS MUNISIPALITEIT

## FINANSIËLE VERSLAG SOOS OP 31 AUGUSTUS 2018

### AGTERGROND EN DOEL

Hierdie verslag word voorberei volgens die voorskrifte soos vervat in die Munisipale Finansiële Bestuurs Wet 56 van 2003.

Die Munisipale Bestuurder moet verslag doen aan die Burgemeester oor die jongste stand van die Munisipaliteit se Begroting, wat die volgende besonderhede vir daardie maand en vir die finansiële jaar tot en met die einde van daardie maand moet aantoon:

- 1) Werklike inkomste, per inkomste bron sowel as 'n projeksie vir die oorblywende deel van finansiële jaar;
- 2) Eksterne lenings
- 3) Werklike besteding, per begrotingspos sowel as 'n projeksie vir die oorblywende deel van finansiële jaar;
- 4) Werklike kapitaalbesteding per begrotingspos, sowel as 'n projeksie vir die oorblywende deel van finansiële jaar;
- 5) Die bedrag van enige toekenings ontvang en die werklike besteding teen daardie toekennings;
- 6) Reis en Verblyfkoste;
- 7) Oortyd en bystand
- 8) FMG Projekte
- 9) Bankrekonsiliasiestaat
- 10) Beleggings
- 11) Uitstaande Debiteure analise; en
- 12) Uitstaande Krediteure analise.

### OORSIG VAN HUIDIGE FINANSIËLE STAND:

Vervolgens 'n uiteensetting ten opsigte van bogemelde soos op 31 Augustus 2018

#### 1) INKOMSTE PER INKOMSTE BRON SOWEL AS PROJEKSIE:

BESONDERHEDE	Begroting vir die jaar R	Projeksie R	Inkomste tot datum R	Verskil werklik teen verwagte R
Huur van fasiliteite	100,000	16,667	0	16,667
Rente verdien - eksterne beleggings	700,000	116,667	113,837	2,829
Agentskap fooi	4,139,368	689,895	599,420	90,474
Staatstoekennings	42,142,212	7,023,702	11,975,000	(4,951,298)
Ander Inkomste	41,044,550	6,840,758	7,358,987	(518,228)
<b>Totale Inkomste</b>	<b>88,126,130</b>	<b>14,687,688</b>	<b>20,047,244</b>	<b>(5,359,556)</b>

#### 2) WERKLIKE LENINGS:

BESONDERHEDE	Begroting vir die jaar R	Projeksie R	Uitgawe tot datum R	Projeksie Verskil R
Lenings vir Plaaslike Besture:	0	0	0	0
	0	0	0	0
<b>Totale Inkomste</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

*Daar is geen eksterne lenings nie.*

#### 3) WERKLIKE UITGAWE PER UITGAWE BRON SOWEL AS PROJEKSIE:

BESONDERHEDE	Begroting vir die jaar R	Projeksie R	Uitgawes tot datum R	Projeksie Verskil R
Werknemerverwante onkoste	46,925,795	7,820,966	6,934,837	(886,129)
Vergoeding van Raadslede	3,957,155	659,526	625,256	(34,270)
Waardevermindering	485,842	80,974	0	(80,974)
Ander materiaal	1,904,500	317,417	12,276	(305,141)
Gekontraakteerde Dienste	5,362,350	893,725	641,368	(252,357)
Algemene Onkoste	28,056,732	4,676,122	4,275,917	(400,205)
<b>Totale Uitgawe</b>	<b>86,692,374</b>	<b>14,448,729</b>	<b>12,489,652</b>	<b>(1,959,077)</b>

**4) WERKLIKE KAPITAALBESTEDING PER PROJEK KATEGORIE SOWEL AS PROJEKSIE:**

BESONDERHEDE	Begroting vir die jaar R	Projeksie R	Uitgawe tot datum R	Projeksie Verskil R
Rekenaar Toerusting	282,500	47,083	31,090	-15,994
Meubels en Kantoortoerusting	424,850	70,808	9,530	-61,278
Masjinerie en toerusting	28,000	4,667	0	-4,667
Voertuie	300,000	50,000	0	-50,000
	<b>1,035,350</b>	<b>172,558</b>	<b>40,620</b>	<b>-131,938</b>

**5. BESTEDING: SUBSIDIES EN SKENKINGS**

BESONDERHEDE	Begroot vir die jaar R	Projeksie R	Besteding tot datum R	Projeksie Verskil R
Local Government Equitable Share	28,502,000	4,750,333	4,750,333	0
FMG - Internship Training	1,000,000	166,667	197,516	30,849
EPWP Incentive	1,013,000	168,833	131,677	-37,156
Rural Asset Management Grant	1,728,000	288,000	96,000	-192,000
WC - FMG CAPACITY	280,000	46,667	0	-46,667
WP Financial Management Support Grant	360,000	60,000	0	-60,000
Audit fee	3,000,000	500,000	0	-500,000
<b>Totale Uitgawes</b>	<b>35,883,000</b>	<b>5,980,500</b>	<b>5,175,526</b>	<b>-804,974</b>

**6) REIS EN VERBLYFKOSTE**

DEPARTEMENT	BEGROOT	PROJEKSIE	BESTEDING	PROJEKSIE VERSKIL
Munisipale Bestuurder	554,000	92,333	23,020	-69,313
Interne Oudit	30,500	5,083	2,014	-3,069
Regsdiens	91,900	15,317	1,645	-13,672
Raad	554,000	92,333	50,601	-41,732
Finansies	233,500	38,917	29,339	-9,578
Korporatiewe Dienste - Admin	116,500	19,417	16,765	-2,652
Menslike Hulpbron	58,000	9,667	7,651	-2,016
Arbeid	29,500	4,917	-	-4,917
Strategiese Beplanning	106,500	17,750	13,574	-4,176
LED	7,000	1,167	661	-506
Prestasie en Risiko Bestuur	60,000	10,000	2,489	-7,511
IDP	7,500	1,250	-	-1,250
Projek bestuur	5,750	958	-	-958
Omgewingsgesondheid	429,281	71,547	13,641	-57,906
Rampbestuur	84,000	14,000	17,123	3,123
Tegniese dienste	41,270	6,878	16,660	9,782
<b>TOTAAL</b>	<b>2,409,201</b>	<b>401,534</b>	<b>195,183</b>	<b>-206,351</b>

**7) OORTYD EN BYSTAND**

DEPARTEMENT	BEGROOT	PROJEKSIE	BESTEDING	PROJEKSIE
Tegniese dienste	694,963	115,827	264,753	148,926
<b>TOTAAL</b>	<b>694,963</b>	<b>115,827</b>	<b>264,753</b>	<b>148,926</b>

**8) FMG PROJEKTE**

PROJEKTE	BEGROOT	PROJEKSIE	BESTEDING	PROJEKSIE VERSKIL
Interns - Personeelkoste	615,868	102,645	54,018	-48,627
IT	25,000	4,167	18,458	14,291
AFS - Bystand	204,132	34,022	101,696	67,674
Opleiding	100,000	16,667	23,345	6,678
Reis en verblyfkoste	50,000	8,333	-	-8,333
Spyseniering	5,000	833	-	-833
<b>TOTAAL</b>	<b>1,000,000</b>	<b>166,667</b>	<b>197,517</b>	<b>30,850</b>

**9) BANKREKONSILIASIE**

**BANKREKONSILIASIESTAAT SOOS GEËINDIG OP 31 AUGUSTUS 2018.**

**A:Kasboek:**

Voordelige kasboek saldo soos op 30 Julie 2018.

Plus:Ontvangstes vanaf 1 - 31 Augustus 2018.

Min:Uitgawes vanaf 1-31 Augustus 2018.

Rekon regstellings in die volgende maand

Voordelige kasboek saldo soos op 31 Augustus 2018.

**B:BANK:**

Voordelige saldo volgens bankstaat soos op 31 Augustus 2018.

Plus:Uitgawes nog nie teboekgestel nie

Plus:Tjeks gedishonoreer

Plus:Kontant voorhande

Min:Ontvangstes nog nie teboekgestel nie

Min:Uitstaande tjeks

Rekon regstellings in die volgende maand

Voordelige saldo soos op 31 Augustus 2018.

	6,052,212.00
	10,127,291.69
	16,179,503.69
	-5,994,227.03
	0.03
	10,185,276.69
	11,955,855.57
(2)	0.03
(3)	4,659.38
(4)	13.50
	11,960,528.48
(1)	-18,819.65
(5)	-1,756,432.14
	0.00
	10,185,276.69

## 10) BELEGGINGS

Aanvraag Deposito soos op 1 Aug 2018	4,110,155.74
Onttrekking	-
Belê	-
Rente Verdien	24,397.94
Bankkoste	-
Saldo soos op 31 Aug 2018	<u>4,134,553.68</u>

## 11) UITSTAANDE DEBITEURE

DIENS	HUIDIG	60 DAE	90 DAE	91-120 DAE+	TOTAAL	PERSENTASIE
Diverse debiteur	1,678,766.99	13,072.30	166,810.88	853,085.08	2,711,735.25	100.00%
<b>TOTAAL</b>	<b>1,678,766.99</b>	<b>13,072.30</b>	<b>166,810.88</b>	<b>853,085.08</b>	<b>2,711,735.25</b>	<b>100.00%</b>

<i>Persentasie</i>	<i>61.91%</i>	<i>0.48%</i>	<i>6.15%</i>	<i>31.46%</i>	<i>100.00%</i>
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## 12) UITSTAANDE KREDITEURE

	HUIDIG	60 DAE	90 DAE	91-120 DAE+	TOTAAL	PERSENTASIE
Krediteure	651,926.57	18,950.60	100,797.79	672,940.25	1,444,615.21	100.00%
<b>TOTAAL</b>	<b>651,926.57</b>	<b>18,950.60</b>	<b>100,797.79</b>	<b>672,940.25</b>	<b>1,444,615.21</b>	<b>100.00%</b>

<i>Persentasie</i>	<i>45.13%</i>	<i>1.31%</i>	<i>6.98%</i>	<i>46.58%</i>	<i>100.00%</i>
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