

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 AND QUARTERLY BUDGET STATEMENT FEBRUARY 2022



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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:

The municipality implemented the MTREF 2022/2023 inline with the approved Service Delivery and Implementation Plan.

2.1.1.2 Other Information:

The mid-year report are used to assess whether any adjustments are necessary with regards to the Revenue and Expenditure performance during the first 6 months of the year. Based on this, the municipality will be doing an adjustment budget during the month of February 2023.

2.2 **SECTION 2 – RESOLUTIONS:**

The recommended Resolution to Council with regard to the FEBRUARY 2023 In-Year Report is:

RESOLVED:

- (a) That the Council take note of contents in the in-year monthly report for FEBRUARY 2023 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	3,905,500.00	106,989,095.00	110,233,427.00
Actual spend / received (YTD)	86,856.00	72,839,030.00	75,652,675.00
Percentage Spend (YTD)	2%	68%	69%

The table reflects spending of the capital budget of 2%. The total operating expenditure and revenue reflects percentage spent of 68% and 69% 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:

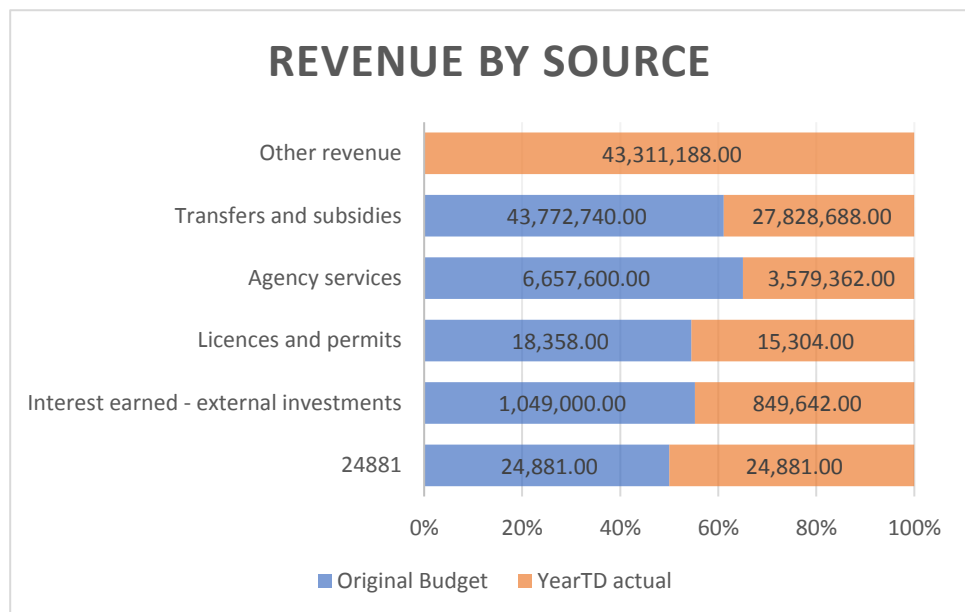


Figure 1 – Revenue by source (*Refer to Grants receipts schedule for actual receipts, page 22)

- **Other Revenue:**

The amount raised of R 43 311 million for the actual year to date represents 98.95% of the total budget amount.

- **Interest Earned – External Investments:**

The budget amount for Interest earned R 1 049 000, whilst the year to date actual revenue is R 849 642. Thus, reflecting receipt of 81% at the end of February 2023.

2.3.2. Operating Expenditure by Type:

2

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 R64 074 Million.

2.3.2. Operating Expenditure by Municipal Vote (Figure 2):

3

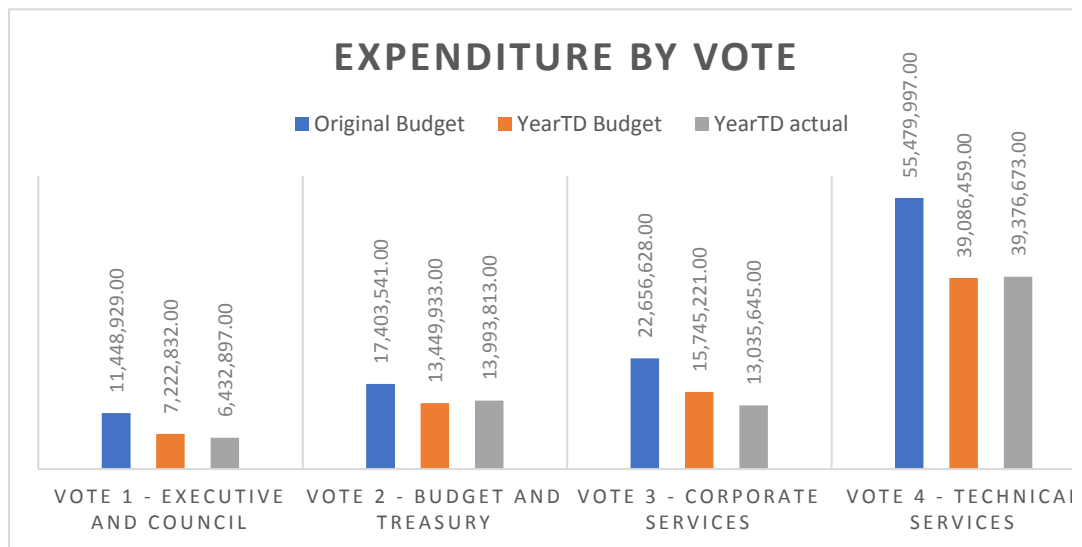


Figure 2 – Breakdown Operating Expenditure by Municipal Vote

Expenditure by Vote	Original Budget	YearTD Budget	YearTD actual	% Spend
Vote 1 - EXECUTIVE AND COUNCIL	11,448,929.00	7,222,832.00	6,432,897.00	56.19%
Vote 2 - BUDGET AND TREASURY	17,403,541.00	13,449,933.00	13,993,813.00	80.41%
Vote 3 - CORPORATE SERVICES	22,656,628.00	15,745,221.00	13,035,645.00	57.54%
Vote 4 - TECHNICAL SERVICES	55,479,997.00	39,086,459.00	39,376,673.00	70.97%
Total Expenditure by Vote	106,989,095.00	75,504,445.00	72,839,028.00	68%

The adjustment budget for Technical Service is R 39 086 million of which R 39 376 million has been expended representing 70.97% of the budget amount.

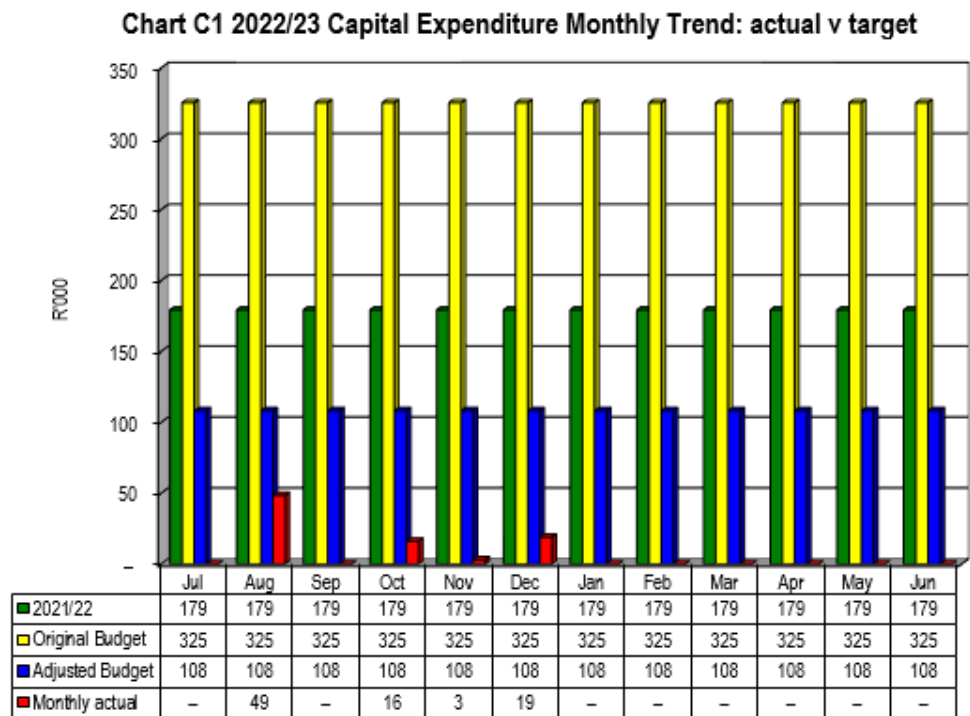
The adjustment budget for Corporate Services is R 15 745 million of which R 13 035 million has been expended representing 57.54% of the budget amount.

The adjustment budget for Budget and Treasury is R 13 449 million of which R 13 993 million has been expended representing 80.41% of the budget amount.

The adjustment budget for Executive and Council is R7 222 million of which R6 432 million has been expended representing 56.19% of the budget amount.

2.3.2.4 Capital Expenditure (Figure 3):

There was capital spending of R 86 856.00 for the financial year to date, representing a capital spending percentage of 10% at the end of FEBRUARY 2023. The total capital budget is R 905 500. The figure below reflects the monthly trend of the actual and budgeted capital figures.



2.3.3 Cash Flow:

The balance after commitments against the cash and cash equivalents at the end of February 2023 amounts to R10 402 million.

Commitments against Cash and Cash Equivalents		February 2023
Item		Amount
Total Cash and Cash equivalents		13,922,127.60
Total commitments against cash		3,519,587.19
Unspent Conditional Grants		3,032,507.51
Creditors		487,079.68
		10,402,540.41

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.

Choose name from list - Table C1 Monthly Budget Statement Summary - M08 February

Description	2021/22	Budget Year 2022/23							
	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	805	1,049	1,349	97	850	899	(50)	-6%	1,349
Transfers and subsidies	43,010	43,773	46,164	16	27,829	30,776	(2,947)	-10%	46,164
Other own revenue	61,241	65,412	65,879	7,616	46,974	43,919	3,055	7%	65,879
Total Revenue (excluding capital transfers and contributions)	105,055	110,233	113,392	7,729	75,653	75,594	58	0%	113,392
Employee costs	53,435	53,313	57,282	4,726	41,041	38,188	2,853	7%	57,282
Remuneration of Councillors	3,879	4,851	4,786	393	3,280	3,191	89	3%	4,786
Depreciation & asset impairment	1,015	666	666	-	333	444	(111)	-25%	666
Finance charges	741	-	-	-	-	-	-	-	-
Inventory consumed and bulk purchases	11,252	19,665	16,594	1,643	8,355	11,063	(2,708)	-24%	16,594
Transfers and subsidies	2,933	280	530	129	681	353	328	93%	530
Other expenditure	26,329	28,214	33,398	1,878	19,150	22,265	(3,116)	-14%	33,398
Total Expenditure	99,584	106,989	113,256	8,768	72,839	75,504	(2,665)	-4%	113,256
Surplus/(Deficit)	5,471	3,244	136	(1,039)	2,814	90	2,724	3025%	136
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	-	-	350	-	-	233	(233)	-100%	350
Transfers and subsidies - capital (monetary allocations) (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	5,471	3,244	486	(1,039)	2,814	323	2,490	770%	486
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	5,471	3,244	486	(1,039)	2,814	323	2,490	770%	486
Capital expenditure & funds sources									
Capital expenditure	2,152	3,906	1,300	-	87	867	(780)	-90%	1,300
Capital transfers recognised	4	600	1,034	-	39	690	(650)	-94%	1,034
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	2,149	306	266	-	48	177	(129)	-73%	266
Total sources of capital funds	2,152	906	1,300	-	87	867	(780)	-90%	1,300
Financial position									
Total current assets	25,712	14,646	0	-	25,440	-	-	-	0
Total non current assets	16,354	20,380	1,300	-	16,108	-	-	-	1,300
Total current liabilities	11,847	11,817	0	-	8,515	-	-	-	0
Total non current liabilities	14,706	16,236	-	-	14,706	-	-	-	-
Community wealth/Equity	15,414	10,066	7,308	-	18,228	-	-	-	7,308
Cash flows									
Net cash from (used) operating	23,063	(5,860)	-	1,400	18,675	-	(18,675)	#DIV/0!	-
Net cash from (used) investing	6,543	(2,709)	(6,907)	-	6,521	-	(6,521)	#DIV/0!	(6,907)
Net cash from (used) financing	-	0	-	-	-	-	-	-	-
Cash/cash equivalents at the month/year end	51,485	2,904	(6,907)	-	38,102	0	(38,102)	#####	5,999
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	80	6	8	-	-	-	-	698	792
Creditors Age Analysis									
Total Creditors	164	218	3	0	6	51	1	44	487

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

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

Choose name from list - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M08 February

Description	Ref	2021/22			Budget Year 2022/23					
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
Governance and administration		46,461	52,286	54,935	588	32,414	36,623	(4,209)	-11%	54,935
Executive and council		42,286	49,642	49,395	473	30,072	32,930	(2,858)	-9%	49,395
Finance and administration		4,084	2,644	5,540	115	2,342	3,693	(1,351)	-37%	5,540
Internal audit		91	-	-	-	-	-	-	-	-
Community and public safety		2,016	32	127	4	15	85	(70)	-83%	127
Community and social services		1,983	-	100	-	-	67	(67)	-100%	100
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		33	32	27	4	15	18	(3)	-18%	27
Economic and environmental services		56,578	57,915	58,680	7,137	43,224	39,120	4,104	10%	58,680
Planning and development		696	2,435	0	-	-	0	(0)	-100%	0
Road transport		55,881	55,480	58,680	7,137	43,224	39,120	4,104	10%	58,680
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
Other	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	105,055	110,233	113,742	7,729	75,653	75,828	(175)	0%	113,742
Expenditure - Functional										
Governance and administration		32,276	34,113	40,247	2,784	24,819	26,831	(2,012)	-8%	40,247
Executive and council		9,223	10,528	10,947	775	6,651	7,298	(647)	-9%	10,947
Finance and administration		22,042	22,665	28,099	1,957	17,362	18,732	(1,370)	-7%	28,099
Internal audit		1,011	921	1,202	52	806	801	5	1%	1,202
Community and public safety		6,784	7,368	8,136	543	4,691	5,424	(733)	-14%	8,136
Community and social services		579	404	1,009	19	218	673	(455)	-68%	1,009
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		1,249	1,263	1,482	70	651	988	(337)	-34%	1,482
Housing		-	-	-	-	-	-	-	-	-
Health		4,956	5,701	5,645	453	3,822	3,764	59	2%	5,645
Economic and environmental services		60,445	65,026	64,707	5,441	43,278	43,138	140	0%	64,707
Planning and development		6,408	9,546	6,027	369	3,901	4,018	(117)	-3%	6,027
Road transport		54,036	55,480	58,679	5,073	39,377	39,120	257	1%	58,679
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
Other		79	481	166	-	51	111	(60)	-54%	166
Total Expenditure - Functional	3	99,584	106,989	113,256	8,768	72,839	75,504	(2,665)	-4%	113,256
Surplus/ (Deficit) for the year		5,471	3,244	486	(1,039)	2,814	323	2,490	770%	486

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.

Choose name from list - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M08 February

Vote Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote										
Vote 1 - Executive and Council	1	42,377	49,642	49,395	473	30,072	32,930	(2,858)	-8.7%	49,395
Vote 2 - Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 3 - Finance		958	1,050	1,330	2	530	887	(357)	-40.3%	1,330
Vote 4 - Corporate Services		5,839	4,061	4,337	117	1,827	2,891	(1,064)	-36.8%	4,337
Vote 5 - Technical Services		55,881	55,480	58,680	7,137	43,224	39,120	4,104	10.5%	58,680
Vote 6 - COMMUNITY & SOCIAL SERVICES		-	-	-	-	-	-	-	-	-
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]		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	105,055	110,233	113,742	7,729	75,653	75,828	(175)	-0.2%	113,742
Expenditure by Vote										
Vote 1 - Executive and Council	1	10,234	11,449	10,834	827	6,433	7,223	(790)	-10.9%	10,834
Vote 2 - Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 3 - Finance		17,015	17,404	20,175	1,536	13,994	13,450	544	4.0%	20,175
Vote 4 - Corporate Services		18,299	22,657	23,618	1,333	13,036	15,745	(2,710)	-17.2%	23,618
Vote 5 - Technical Services		54,036	55,480	58,629	5,073	39,377	39,086	290	0.7%	58,629
Vote 6 - COMMUNITY & SOCIAL SERVICES		-	-	-	-	-	-	-	-	-
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]		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	99,584	106,989	113,256	8,768	72,839	75,504	(2,665)	-3.5%	113,256
Surplus/ (Deficit) for the year	2	5,471	3,244	486	(1,039)	2,814	323	2,490	770.1%	486

Table C3C: Monthly Budget Statement – Financial:

Choose name from list - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - A - M08 February										
Vote Description	Ref	2021/22	Budget Year 2022/23							
		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		42,377	49,642	49,395	473	30,072	32,930	(2,858)	-9%	49,395
1.1 - [Name of sub-vote]										
Vote 2 - Municipal Manager		-	-	-	-	-	-	-		-
2.1 - [Name of sub-vote]										
Vote 3 - Finance		958	1,050	1,330	2	530	887	(357)	-40%	1,330
3.1 - [Name of sub-vote]										
Vote 4 - Corporate Services		5,839	4,061	4,337	117	1,827	2,891	(1,064)	-37%	4,337
4.1 - [Name of sub-vote]										
Vote 5 - Technical Services		55,881	55,480	58,680	7,137	43,224	39,120	4,104	10%	58,680
5.1 - [Name of sub-vote]										
Total Revenue by Vote	2	105,055	110,233	113,742	7,729	75,653	75,828	(175)	0%	113,742
Expenditure by Vote	1									
Vote 1 - Executive and Council		10,234	11,449	10,834	827	6,433	7,223	(790)	-11%	10,834
1.1 - [Name of sub-vote]										
Vote 2 - Municipal Manager		-	-	-	-	-	-	-		-
2.1 - [Name of sub-vote]										
Vote 3 - Finance		17,015	17,404	20,175	1,536	13,994	13,450	544	4%	20,175
3.1 - [Name of sub-vote]										
Vote 4 - Corporate Services		18,299	22,657	23,618	1,333	13,036	15,745	(2,710)	-17%	23,618
4.1 - [Name of sub-vote]										
Vote 5 - Technical Services		54,036	55,480	58,629	5,073	39,377	39,086	290	1%	58,629
5.1 - [Name of sub-vote]										
Total Expenditure by Vote	2	99,584	106,989	113,256	8,768	72,839	75,504	(2,665)	(0)	113,256
Surplus/ (Deficit) for the year	2	5,471	3,244	486	(1,039)	2,814	323	2,490	0	486

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.

Choose name from list - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M08 February

Description	Ref	2021/22	Budget Year 2022/23							
		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		-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		77	50	50	9	68	33	35	105%	50
Interest earned - external investments		805	1,049	1,349	97	850	899	(50)	-6%	1,349
Interest earned - outstanding debtors		-	-	-	-	-	-	-	-	-
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	-	-	-	-	-	-	-	-
Licences and permits		0	18	8	2	15	6	10	174%	8
Agency services		5,106	6,658	6,850	464	3,579	4,566	(987)	-22%	6,850
Transfers and subsidies		43,010	43,773	46,164	16	27,829	30,776	(2,947)	-10%	46,164
Other revenue		56,006	58,686	58,971	7,141	43,311	39,314	3,997	10%	58,971
Gains		50	-	-	-	0	-	0	#DIV/0!	-
Total Revenue (excluding capital transfers and contributions)		105,055	110,233	113,392	7,729	75,653	75,594	58	0%	113,392
Expenditure By Type										
Employee related costs		53,435	53,313	57,282	4,726	41,041	38,188	2,853	7%	57,282
Remuneration of councillors		3,879	4,851	4,786	393	3,280	3,191	89	3%	4,786
Debt impairment		-	79	79	-	-	52	(52)	-100%	79
Depreciation & asset impairment		1,015	666	666	-	333	444	(111)	-25%	666
Finance charges		741	-	-	-	-	-	-	-	-
Bulk purchases - electricity		-	-	-	-	-	-	-	-	-
Inventory consumed		11,252	19,665	16,594	1,643	8,355	11,063	(2,708)	-24%	16,594
Contracted services		5,220	5,829	9,773	419	4,841	6,515	(1,674)	-26%	9,773
Transfers and subsidies		2,933	280	530	129	681	353	328	93%	530
Other expenditure		21,087	22,306	23,547	1,458	14,298	15,698	(1,400)	-9%	23,547
Losses		22	-	-	-	11	-	11	#DIV/0!	-
Total Expenditure		99,584	106,989	113,256	8,768	72,839	75,504	(2,665)	-4%	113,256
Surplus/(Deficit)		5,471	3,244	136	(1,039)	2,814	90	2,724	0	136
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		-	-	350	-	-	233	(233)	(0)	350
Transfers and subsidies - capital (monetary allocations) (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		5,471	3,244	486	(1,039)	2,814	323			486
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		5,471	3,244	486	(1,039)	2,814	323			486
Attributable to minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		5,471	3,244	486	(1,039)	2,814	323			486
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		5,471	3,244	486	(1,039)	2,814	323			486

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

Choose name from list - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M08 February										
Vote Description	Ref	2021/22	Budget Year 2022/23							
		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 - Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 3 - Finance		2,146	-	-	-	-	-	-	-	-
Vote 4 - Corporate Services		-	-	-	-	-	-	-	-	-
Vote 5 - Technical Services		-	-	-	-	-	-	-	-	-
Vote 6 - COMMUNITY & SOCIAL SERVICES		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4.7	2,146	-	-	-	-	-	-	-	-
Single Year expenditure appropriation	2									
Vote 1 - Executive and Council		-	-	304	-	-	203	(203)	-100%	304
Vote 2 - Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 3 - Finance		7	3,133	93	-	26	62	(36)	-59%	93
Vote 4 - Corporate Services		-	773	903	-	61	602	(540)	-90%	903
Vote 5 - Technical Services		-	-	0	-	-	-	-	-	0
Vote 6 - COMMUNITY & SOCIAL SERVICES		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	7	3,906	1,300	-	87	867	(780)	-90%	1,300
Total Capital Expenditure		2,152	3,906	1,300	-	87	867	(780)	-90%	1,300
Capital Expenditure - Functional Classification										
Governance and administration		2,152	3,156	420	-	26	280	(254)	-91%	420
Executive and council		-	-	304	-	-	203	(203)	-100%	304
Finance and administration		2,152	3,156	116	-	26	77	(51)	-67%	116
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		-	710	840	-	61	560	(499)	-89%	840
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	710	840	-	61	560	(499)	-89%	840
Economic and environmental services		-	40	40	-	-	27	(27)	-100%	40
Planning and development		-	40	40	-	-	27	(27)	-100%	40
Road transport		-	-	0	-	-	-	-	-	0
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	2,152	3,906	1,300	-	87	867	(780)	-90%	1,300
Funded by:										
National Government		4	600	730	-	39	487	(447)	-92%	730
Provincial Government		-	-	304	-	-	203	(203)	-100%	304
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		4	600	1,034	-	39	690	(650)	-94%	1,034
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		2,149	306	266	-	48	177	(129)	-73%	266
Total Capital Funding		2,152	906	1,300	-	87	867	(780)	-90%	1,300

2.4.1.6 Table C6: Monthly Budget Statement – Financial Position:

Choose name from list - Table C6 Monthly Budget Statement - Financial Position - M08 February

Description	Ref	2021/22	Budget Year 2022/23			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		5,216	2,332	0	4,995	0
Call investment deposits		7,690	8,555	0	8,006	0
Consumer debtors		9,083	–	0	8,862	0
Other debtors		1,192	1,838	0	1,732	0
Current portion of long-term receivables		1,252	637	–	1,252	–
Inventory		1,279	1,284	–	592	–
Total current assets		25,712	14,646	0	25,440	0
Non current assets						
Long-term receivables		6,621	6,907	–	6,621	–
Investments		–	–	–	–	–
Investment property		–	–	–	–	–
Investments in Associate		–	–	–	–	–
Property, plant and equipment		9,686	12,826	1,300	9,440	1,300
Biological		–	–	–	–	–
Intangible		47	648	–	47	–
Other non-current assets		–	–	–	–	–
Total non current assets		16,354	20,380	1,300	16,108	1,300
TOTAL ASSETS		42,066	35,026	1,300	41,548	1,300
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Borrowing		141	21	–	141	–
Consumer deposits		–	–	–	–	–
Trade and other payables		6,650	4,308	0	3,630	0
Provisions		5,056	7,489	–	4,744	–
Total current liabilities		11,847	11,817	0	8,515	0
Non current liabilities						
Borrowing		–	–	–	–	–
Provisions		14,706	16,236	–	14,706	–
Total non current liabilities		14,706	16,236	–	14,706	–
TOTAL LIABILITIES		26,553	28,053	0	23,221	0
NET ASSETS	2	15,513	6,973	1,300	18,327	1,300
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		15,414	10,066	7,308	18,228	7,308
Reserves		–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	15,414	10,066	7,308	18,228	7,308

2.4.1.7 Table C7: Monthly Budget Statement – Cash Flow:

Choose name from list - Table C7 Monthly Budget Statement - Cash Flow - M08 February

Description	Ref	Budget Year 2022/23								
		2021/22 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		62,604	60,377	-	7,678	48,141	-	48,141	#DIV/0!	-
Transfers and Subsidies - Operational		35,514	50,626	-	300	30,059	-	30,059	#DIV/0!	-
Transfers and Subsidies - Capital		9	600	-	-	-	-	-	-	-
Interest		0	1,000	-	97	850	-	850	#DIV/0!	-
Dividends		-	-	-	-	-	-	-	-	-
Payments										
Suppliers and employees		(72,070)	(115,570)	-	(6,603)	(60,180)	-	60,180	#DIV/0!	-
Finance charges		(741)	-	-	-	-	-	-	-	-
Transfers and Grants		(2,253)	(2,893)	-	(72)	(195)	-	195	#DIV/0!	-
NET CASH FROM/(USED) OPERATING ACTIVITIES		23,063	(5,860)	-	1,400	18,675	-	(18,675)	#DIV/0!	-
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables		6,621	-	(6,907)	-	6,621	-	6,621	#DIV/0!	(6,907)
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-
Payments										
Capital assets		(78)	(2,709)	-	-	(100)	-	100	#DIV/0!	-
NET CASH FROM/(USED) INVESTING ACTIVITIES		6,543	(2,709)	(6,907)	-	6,521	-	(6,521)	#DIV/0!	(6,907)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	0	-	-	-	-	-	-	-
Payments										
Repayment of borrowing		-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	0	-	-	-	-	-	-	-
NET INCREASE/ (DECREASE) IN CASH HELD		29,607	(8,569)	(6,907)	1,400	25,196	-			(6,907)
Cash/cash equivalents at beginning:		21,879	11,473	0		12,906	0			12,906
Cash/cash equivalents at month/year end:		51,485	2,904	(6,907)		38,102	0			5,999

3. PART 2 – SUPPORTING DOCUMENTATION

3.1 SECTION 5 – DEBTORS ANALYSIS:

3.1.1 Supporting Table SC3:

Table SC3 is the only debtors report required by the MBRR

Choose name from list - Supporting Table SC3 Monthly Budget Statement - aged debtors - M08 February

Description	NT Code	Budget Year 2022/23								Total	Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.to Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr				
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-ex change 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	80	6	8	-	-	-	-	698	792	698	-	-
Total By Income Source	2000	80	6	8	-	-	-	-	698	792	698	-	-
2021/22 - totals only		39342	451189	1839	1839	1086	76977	7829	343807	924	432	0	0
Debtors Age Analysis By Customer Group													
Organs of State	2200	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	2300	62	-	2	-	-	-	-	34	97	34	-	-
Households	2400	19	6	6	-	-	-	-	664	695	664	-	-
Other	2500	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	2600	80	6	8	-	-	-	-	698	792	698	-	-

3.1.2 Supporting Table SC4:

Choose name from list - Supporting Table SC4 Monthly Budget Statement - aged creditors - M08 February

Description	NT Code	Budget Year 2022/23								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	164	218	3	0	6	51	1	44	487	4,457	
Auditor General	0800	-	-	-	-	-	-	-	-	-	-	
Other	0900	-	-	-	-	-	-	-	-	-	-	
Total By Customer Type	1000	164	218	3	0	6	51	1	44	487	4,457	

3.2

SECTION 6 – GRANT RECEIPTS AND RECEIPTS

CENTRAL KAROO MTREF ALLOCATIONS: 2022/23								
C DC5 Central Karoo	Opening Balance R thousands	Received R thousands	Expenditure R thousands	VAT transferred to Revenue	Repayments R thousands	Closing Balance R thousands	Unspent Grant R thousands	Unpaid Grant R thousands
Direct transfers								
Equitable share and related	-	-	-	-	-	-	-	-
Infrastructure	1,275	-	(17)	(0)	-	1,258	1,258	-
Rural roads assets management systems grant	1,275	-	(17)	(0)	-	1,258	1,258	-
Capacity building and other current transfers	394	-	(138)	(0)	-	256	305	(50)
Local government financial management grant	349	-	(43)	(0)	-	305	305	-
Expanded public works programme integrated grant for municipalities	45	-	(94)	-	-	(50)	-	(50)
Sub total direct transfers	1,471	-	(155)	(0)	-	1,513	1,563	(50)
Indirect transfers								
Capacity building and other current transfers	-	-	-	-	-	-	-	-
Municipal Systems Improvement Grant	-	-	-	-	-	-	-	-
Sub total indirect transfers	-	-	-	-	-	-	-	-
Total: Transfers from National Treasury	1,471	-	(155)	(0)	-	1,513	1,563	(50)
Transfers for Provincial Departments								
Municipal Allocations from Provincial Department								
<i>of which</i>								
Provincial Treasury	396	200	-	-	-	596	596	-
Western Cape Financial Management Support Grant	209	200	-	-	-	409	409	-
Western Cape Financial Management Capacity Building Grant	186	-	-	-	-	186	186	-
Community Safety	-	-	(57)	-	-	(57)	-	(57)
Safely initiative implementation - Whole of Society Approach (WOSA)	-	-	(57)	-	-	(57)	-	(57)
Local Government	300	100	-	-	(12)	388	388	-
Fire Service Capacity Building Grant	-	-	-	-	-	-	-	-
Local Government Internship Grant	100	100	-	-	(12)	188	188	-
Joint District and Metro Approach Grant	-	-	-	-	-	-	-	-
Local Government Public Employment Support Grant	200	-	-	-	-	200	200	-
Municipal Drought Relief Grant	-	-	-	-	-	-	-	-
Total: Transfers from Provincial Departments	896	300	(57)	-	(12)	927	984	(57)
Transfers for Other Grant Providers								
Municipal Allocations from other grant providers								
<i>of which</i>								
Other Grant Providers	609	-	(120)	(3)	-	486	486	-
The Chemical industries Education and Training Authority	357	-	(120)	(3)	-	234	234	-
Local Government Sector and Training Authority (Africa Creek)	202	-	-	-	-	202	202	-
Local Government Sector and Training Authority (LGLDP - 20216264)	50	-	-	-	-	50	50	-
Total: Transfers from Other grant providers	609	-	(120)	(3)	-	486	486	-
TOTAL GRANT ALLOCATIONS FROM PROVINCIAL, NATIONAL AND OTHER	2,975	300	(331)	(4)	(12)	2,926	3,033	(106)

3. **SECTION 7 – CAPITAL PROGRAMME PERFORMANCE:**

3

3.3. Supporting Table C12:

1

Supporting Table C12 reconciled with Table C5.

Choose name from list - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M08 February

Month	2021/22	Budget Year 2022/23							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% s per Orig Bud.
R thousands									
Monthly expenditure performance trend									
July	179	325	108	–		108	–		
August	179	325	108	49	#VALUE!	217	#VALUE!	#VALUE!	#VAL
September	179	325	108	–		325	–		
October	179	325	108	16	#VALUE!	433	#VALUE!	#VALUE!	#VAL
November	179	325	108	3	#VALUE!	542	#VALUE!	#VALUE!	#VAL
December	179	325	108	19	#VALUE!	650	#VALUE!	#VALUE!	#VAL
January	179	325	108	–		758	–		
February	179	325	108	–		867	–		
March	179	325	108	–		975	–		
April	179	325	108	–		1,083	–		
May	179	325	108	–		1,192	–		
June	179	325	108	–		1,300	–		
Total Capital expenditure	2,152	3,906	1,300	87					

QUALITY CERTIFICATE

I, Mr HT Prince, Municipal Manager of the Central Karoo District Municipality, hereby certify that –

(mark as appropriate)

The monthly budget statement

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

Mid – year budget and performance assessment

For the month of February for 2022/2023 financial year, has been prepared in accordance with the Municipal Finance Management Act and regulations made under the Act.

Print Name :Mr HT Prince
Acting Municipal Manager

Signature

Date: 14 March 2023

