

# 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

MAY 2023



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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 in line with the approved Service Delivery and Implementation Plan.

##### **2.1.1.2 Other Information:**

The Year to date performance were used to assess whether any adjustments were necessary with regards to the Revenue and Expenditure performance during the first 6 months of the year. Based on this, the municipality adopted an adjustment budget during the month of May 2023. The municipality also tabled the Final Annual Budget 2023/2024 on the 31 May 2023, as well as the Final Budget Related Policies. The Final Budget was distributed to all the different spheres of government and published on the municipal website during the month of May.

The municipality also embarked on their annual asset verification process during the period under review and are in the finalization stage of concluding the asset count and report. A list of the assets that needs to be disposed will also be tabled in council for auction.

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

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

### ***RESOLVED:***

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

	<b><u>Capital Expenditure</u></b>	<b><u>Operating Expenditure</u></b>	<b><u>Operating Revenue</u></b>
Original Budget	2 179 434.79	112 441 029.00	113 806 710.00
Actual spend / received (YTD)	756 656.00	101 119 538.00	109 319 151.00
<b>Percentage Spend (YTD)</b>	<b>35%</b>	<b>90%</b>	<b>96%</b>

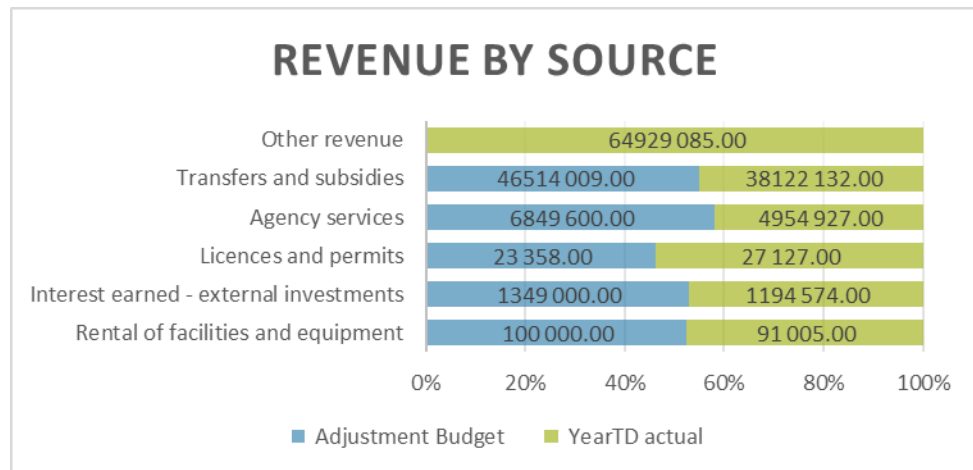
The table reflects spending of the capital budget of 35%. The total operating expenditure and revenue reflects percentage spent of 90% and 96% respectively.



### 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:



- **Other Revenue:**

The amount raised of R 64.929 million for the actual year to date represents 110.10% of the total budget amount.

- **Interest Earned – External Investments:**

The budget amount for Interest earned R 1 349 000, whilst the year to date actual revenue is R 1 194 574. Thus, reflecting receipt of 88.55% at the end of May 2023.

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 101.12 Million.

2.3.2.3 Operating Expenditure by Municipal Vote (Figure 2):

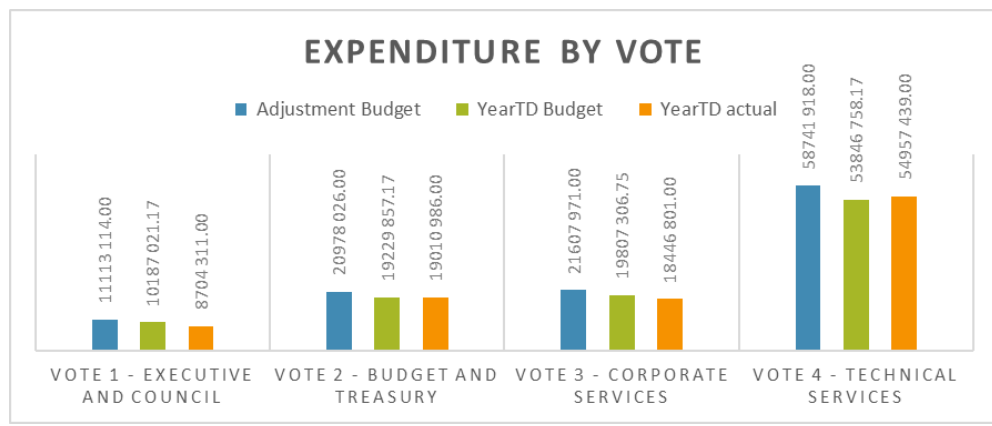


Figure 2 – Breakdown Operating Expenditure by Municipal Vote

Expenditure by Vote	Adjustment Budget	YearTD Budget	YearTD actual	% Spend
Vote 1 - EXECUTIVE AND COUNCIL	11 113 114.00	10 187 021.17	8 704 311.00	<b>78.32%</b>
Vote 2 - BUDGET AND TREASURY	20 978 026.00	19 229 857.17	19 010 986.00	<b>90.62%</b>
Vote 3 - CORPORATE SERVICES	21 607 971.00	19 807 306.75	18 446 801.00	<b>85.37%</b>
Vote 4 - TECHNICAL SERVICES	58 741 918.00	53 846 758.17	54 957 439.00	<b>93.56%</b>
<b>Total Expenditure by Vote</b>	<b>112 441 029.00</b>	<b>103 070 943.25</b>	<b>101 119 537.00</b>	<b>90%</b>

The adjustment budget for Technical Service is R 58.742 million of which R 54.957 million has been expended representing 93.56% of the budget amount.

The adjustment budget for Corporate Services is R 21.608 million of which R 18.447 million has been expended representing 85.37% of the budget amount.

The adjustment budget for Budget and Treasury is R 20.175 million of which R 20.978 million has been expended representing 90.62% of the budget amount.

The adjustment budget for Executive and Council is R 11.113 million of which R 8.704 million has been expended representing 78.32% of the budget amount.

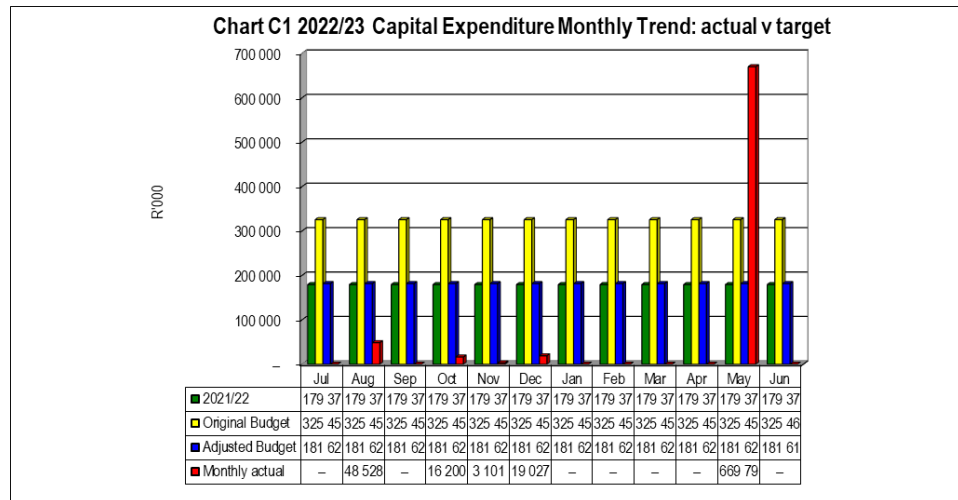
## **MFMA SECTION 66 – EMPLOYEE RELATED COST AND STAFF BENEFITS**

<b>EXPENDITURE ON STAFF BENEFITS FOR THE YEAR TO DATE: 31 MAY 2023</b>				
<b>Scoaltem</b>	<b>Budgeted Amount</b>	<b>Actual YTD</b>	<b>Available YTD</b>	<b>% Spent</b>
Expenditure:Employee Related Cost:Municipal Staff:Social Contributions:Group Life Insurance	812 061.00	727 114.90	84 946.10	90%
Expenditure:Employee Related Cost:Municipal Staff:Salaries_ Wages and Allowances:Allowances:Service Related Benefits:Overtime:Non Structured	983 434.00	1 291 598.07	- 308 164.07	131%
Expenditure:Employee Related Cost:Municipal Staff:Salaries_ Wages and Allowances:Basic Salary and Wages	37 155 694.00	37 963 140.63	- 807 446.63	102%
Expenditure:Employee Related Cost:Municipal Staff:Social Contributions:Unemployment Insurance	317 325.00	263 368.93	53 956.07	83%
Expenditure:Employee Related Cost:Municipal Staff:Salaries_ Wages and Allowances:Allowances:Service Related Benefits:Leave Pay	370 350.00	157 002.86	213 347.14	42%
Expenditure:Employee Related Cost:Municipal Staff:Social Contributions:Pension	5 349 164.00	5 064 390.02	284 773.98	95%
Expenditure:Employee Related Cost:Municipal Staff:Salaries_ Wages and Allowances:Allowances:Housing Benefits and Incidental:Housing Benefits	392 960.00	252 946.74	140 013.26	64%
Expenditure:Employee Related Cost:Municipal Staff:Salaries_ Wages and Allowances:Bonuses	2 173 962.00	2 208 864.85	- 34 902.85	102%
Expenditure:Employee Related Cost:Municipal Staff:Social Contributions:Medical	1 781 123.00	1 849 433.82	- 68 310.82	104%
Expenditure:Employee Related Cost:Municipal Staff:Salaries_ Wages and Allowances:Allowances:Cellular and Telephone	611 463.00	470 580.51	140 882.49	77%
Expenditure:Employee Related Cost:Senior Management:Designation:Salaries and Allowances:Allowance:Cellular and Telephone	4 800.00	-	4 800.00	0%
Expenditure:Employee Related Cost:Municipal Staff:Salaries_ Wages and Allowances:Allowances:Travel or Motor Vehicle	1 278 286.00	1 337 923.92	- 59 637.92	105%
Expenditure:Employee Related Cost:Senior Management:Designation:Social Contributions:Unemployment Insurance	5 000.00	1 416.96	3 583.04	28%
Expenditure:Employee Related Cost:Senior Management:Designation:Salaries and Allowances:Basic Salary	1 056 781.00	829 314.55	227 466.45	78%
Expenditure:Employee Related Cost:Municipal Staff:Salaries_ Wages and Allowances:Allowances:Service Related Benefits:Long Service Award	98 345.00	101 396.82	- 3 051.82	103%
Expenditure:Employee Related Cost:Senior Management:Chief Financial Officer:Salaries and Allowances:Allowance:Cellular and Telephone	11 470.00	-	11 470.00	0%
Expenditure:Employee Related Cost:Senior Management:Chief Financial Officer:Social Contributions:Unemployment Insurance	3 872.00	3 011.04	860.96	78%
Expenditure:Employee Related Cost:Senior Management:Chief Financial Officer:Salaries and Allowances:Basic Salary	1 487 756.00	1 481 680.55	6 075.45	100%
Allowances:Allowances:Service Related Benefits:Uniform/Special/Protective Clothing	265 397.00	211 492.50	53 904.50	80%
Expenditure:Employee Related Cost:Municipal Staff:Post-retirement Benefit:Pension:Current Service Cost	73 430.00	-	73 430.00	0%
Expenditure:Employee Related Cost:Senior Management:Post-retirement Benefit:Medical:Actuarial Gains and Losses	314 700.00	-	314 700.00	0%
Expenditure:Employee Related Cost:Municipal Staff:Post-retirement Benefit:Pension:Interest Cost	170 000.00	-	170 000.00	0%
Expenditure:Employee Related Cost:Municipal Staff:Post-retirement Benefit:Other Benefits:Leave Gratuity	73 430.00	-	73 430.00	0%
Expenditure:Employee Related Cost:Senior Management:Municipal Manager (MM):Social Contributions:Unemployment Insurance	3 000.00	1 594.08	1 405.92	53%
Expenditure:Employee Related Cost:Senior Management:Municipal Manager (MM):Salaries and Allowances:Allowance:Cellular and Telephone	24 058.00	1 294.00	22 764.00	5%
Expenditure:Employee Related Cost:Senior Management:Municipal Manager (MM):Salaries and Allowances:Basic Salary	1 107 724.00	992 562.67	115 161.33	90%
Allowances:Allowances:Service Related Benefits:Acting and Post Related Allowances	25 805.00	80 148.56	- 54 343.56	311%
	<b>55 951 390.00</b>	<b>55 290 276.98</b>	<b>661 113.02</b>	

<b>COUNCILLOR REMUNERATION</b>				
<u>Scoa Item</u>	<u>Budgeted Amount</u>	<u>Actual YTD</u>	<u>Available YTD</u>	<u>% Spent</u>
Expenditure:Remuneration of Councillors:Executive Mayor:Allowances and Service Related Benefits:Basic Salary	<b>647 601.00</b>	523 369.66	124 231.34	<b>81%</b>
Expenditure:Remuneration of Councillors:Executive Committee:Allowances and Service Related Benefits:Office-bearer Allowance	<b>1 626 473.00</b>	1 491 704.26	134 768.74	<b>92%</b>
Expenditure:Remuneration of Councillors:Speaker:Allowances and Service Related Benefits:Office-bearer Allowance	<b>749 770.00</b>	690 936.62	58 833.38	<b>92%</b>
Expenditure:Remuneration of Councillors:Deputy Executive Mayor:Allowances and Service Related Benefits:Office-bearer Allowance	<b>749 770.00</b>	694 636.62	55 133.38	<b>93%</b>
Expenditure:Remuneration of Councillors:Total for All Other Councillors:Allowances and Service Related Benefits:Office-bearer Allowance	<b>1 057 864.00</b>	1 078 795.58	- 20 931.58	<b>102%</b>
Expenditure:Remuneration of Councillors:Executive Mayor:Allowances and Service Related Benefits:Basic Salary	<b>647 601.00</b>	523 369.66	124 231.34	<b>81%</b>
Expenditure:Remuneration of Councillors:Executive Committee:Allowances and Service Related Benefits:Office-bearer Allowance	<b>1 626 473.00</b>	1 491 704.26	134 768.74	<b>92%</b>
	<b>7 105 552.00</b>	<b>6 494 516.66</b>	<b>611 035.34</b>	

2.3.2.4 Capital Expenditure (Figure 3):

There was capital spending of R 756 656 for the financial year to date, representing a capital spending percentage of 35% at the end of May 2023. The total capital budget is R 2.179 million. 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 May 2023 amounts to R 16.078 million.

<b>Commitments against Cash and Cash Equivalents May 2023</b>	
<b>Item</b>	<b>Amount</b>
Cash in Bank	16 587 801.85
Call investment deposits	5 650 596.32
<b>Total Cash and Cash equivalents</b>	<b>22 238 398.17</b>
<b>Total commitments against cash</b>	<b>6 160 084.22</b>
Unspent Conditional Grants	4 685 368.05
Creditors	1 474 716.17
	-
	<b>16 078 313.95</b>

## 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 - M11 May**

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
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-
Investment revenue	805	1 049	1 349	116	1 195	1 237	(42)	-3%	1 349
Transfers and subsidies	43 010	43 773	45 423	55	38 122	41 638	(3 516)	-8%	45 423
Other own revenue	61 241	65 412	65 944	17 076	70 002	60 448	9 554	16%	65 944
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>105 055</b>	<b>110 233</b>	<b>112 716</b>	<b>17 246</b>	<b>109 319</b>	<b>103 323</b>	<b>5 997</b>	<b>6%</b>	<b>112 716</b>
Employee costs	53 435	53 313	55 951	4 797	55 290	51 289	4 002	8%	55 951
Remuneration of Councillors	3 879	4 851	4 831	376	4 479	4 429	51	1%	4 831
Depreciation & asset impairment	1 015	666	666	-	333	610	(277)	-45%	666
Finance charges	741	-	-	-	-	-	-	-	-
Inventory consumed and bulk purchases	11 252	19 665	16 055	1 475	12 033	14 717	(2 684)	-18%	16 055
Transfers and subsidies	2 933	280	522	47	1 354	479	875	183%	522
Other expenditure	26 329	28 214	34 415	1 904	27 631	31 548	(3 917)	-12%	34 415
<b>Total Expenditure</b>	<b>99 584</b>	<b>106 989</b>	<b>112 441</b>	<b>8 599</b>	<b>101 120</b>	<b>103 071</b>	<b>(1 951)</b>	<b>-2%</b>	<b>112 441</b>
<b>Surplus/(Deficit)</b>	<b>5 471</b>	<b>3 244</b>	<b>275</b>	<b>8 648</b>	<b>8 200</b>	<b>252</b>	<b>7 948</b>	<b>3158%</b>	<b>275</b>
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	-	-	1 091	-	-	1 000	(1 000)	-100%	1 091
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatbns, Higher Educational Institutions) & Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>5 471</b>	<b>3 244</b>	<b>1 366</b>	<b>8 648</b>	<b>8 200</b>	<b>1 252</b>	<b>6 948</b>	<b>555%</b>	<b>1 366</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>5 471</b>	<b>3 244</b>	<b>1 366</b>	<b>8 648</b>	<b>8 200</b>	<b>1 252</b>	<b>6 948</b>	<b>555%</b>	<b>1 366</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>2 152</b>	<b>3 906</b>	<b>2 179</b>	<b>670</b>	<b>757</b>	<b>1 998</b>	<b>(1 241)</b>	<b>-62%</b>	<b>2 179</b>
Capital transfers recognised	4	600	1 906	667	707	1 747	(1 041)	-60%	1 906
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	2 149	306	274	2	50	251	(201)	-80%	274
<b>Total sources of capital funds</b>	<b>2 152</b>	<b>906</b>	<b>2 179</b>	<b>670</b>	<b>757</b>	<b>1 998</b>	<b>(1 241)</b>	<b>-62%</b>	<b>2 179</b>
<b>Financial position</b>									
Total current assets	25 712	13 646	19 996		34 279				19 996
Total non current assets	16 354	20 380	18 619		16 778				18 619
Total current liabilities	11 847	11 649	6 499		12 638				6 499
Total non current liabilities	14 706	16 210	14 706		14 706				14 706
Community wealth/Equity	15 414	10 066	18 145		23 613				18 145
<b>Cash flows</b>									
Net cash from (used) operating	23 067	(5 860)	(1 919)	10 737	33 269	(1 759)	(35 028)	1991%	(1 919)
Net cash from (used) investing	6 543	(2 709)	(117 016)	(770)	5 751	(100 934)	(106 684)	106%	(117 016)
Net cash from (used) financing	-	0	-	-	-	-	-	-	-
<b>Cash/cash equivalents at the month/year end</b>	<b>51 489</b>	<b>2 904</b>	<b>(106 029)</b>	<b>-</b>	<b>51 926</b>	<b>(89 786)</b>	<b>(141 712)</b>	<b>158%</b>	<b>(106 029)</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	21	34	15	-	-	2	-	696	768
<b>Creditors Age Analysis</b>									
Total Creditors	339	994	25	0	12	3	58	44	1 475

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.

Choose name from list - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M11 May

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
<b>R thousands</b>	1									
<b>Revenue - Functional</b>										
<i>Government and administration</i>		46 461	52 286	54 258	642	44 463	49 737	(5 274)	-11%	54 258
Executive and council		42 286	49 642	46 493	461	41 679	42 619	(940)	-2%	46 493
Finance and administration		4 084	2 644	7 765	181	2 784	7 118	(4 334)	-61%	7 765
Internal audit		91	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		2 016	32	127	1	19	117	(97)	-84%	127
Community and social services		1 983	-	100	-	-	92	(92)	-100%	100
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		33	32	27	1	19	25	(6)	-23%	27
<i>Economic and environmental services</i>		56 578	57 915	59 421	16 603	64 837	54 469	10 367	19%	59 421
Planning and development		696	2 435	-	-	-	-	-	-	-
Road transport		55 881	55 480	59 421	16 603	64 837	54 469	10 367	19%	59 421
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	105 055	110 233	113 807	17 246	109 319	104 323	4 996	5%	113 807
<b>Expenditure - Functional</b>										
<i>Government and administration</i>		32 276	34 113	40 820	2 526	34 248	37 418	(3 170)	-8%	40 820
Executive and council		9 223	10 528	11 251	493	8 731	10 313	(1 583)	-15%	11 251
Finance and administration		22 042	22 665	28 392	1 985	24 438	26 026	(1 588)	-6%	28 392
Internal audit		1 011	921	1 177	49	1 079	1 078	0	0%	1 177
<i>Community and public safety</i>		6 784	7 368	7 105	543	5 883	6 513	(630)	-10%	7 105
Community and social services		579	404	700	29	311	642	(330)	-51%	700
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		1 249	1 263	1 020	82	442	935	(493)	-53%	1 020
Housing		-	-	-	-	-	-	-	-	-
Health		4 956	5 701	5 385	431	5 129	4 936	193	4%	5 385
<i>Economic and environmental services</i>		60 445	65 026	64 350	5 530	60 938	58 988	1 951	3%	64 350
Planning and development		6 408	9 546	5 558	651	5 981	5 095	886	17%	5 558
Road transport		54 036	55 480	58 792	4 879	54 957	53 893	1 065	2%	58 792
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
<i>Other</i>		79	481	166	-	51	152	(101)	-66%	166
<b>Total Expenditure - Functional</b>	3	99 584	106 989	112 441	8 599	101 120	103 071	(1 951)	-2%	112 441
<b>Surplus/ (Deficit) for the year</b>		5 471	3 244	1 366	8 648	8 200	1 252	6 948	555%	1 366

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) - M11 May

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
<b>R thousands</b>										
<b>Revenue by Vote</b>										
Vote 1 - Executive and Council	1	42 377	49 642	46 493	461	41 679	42 619	(940)	-2.2%	46 493
Vote 2 - Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 3 - Finance		958	1 050	3 556	11	542	3 259	(2 717)	-83.4%	3 556
Vote 4 - Corporate Services		5 839	4 061	4 337	172	2 261	3 975	(1 714)	-43.1%	4 337
Vote 5 - Technical Services		55 881	55 480	59 421	16 603	64 837	54 469	10 367	19.0%	59 421
<b>Total Revenue by Vote</b>	<b>2</b>	<b>105 055</b>	<b>110 233</b>	<b>113 807</b>	<b>17 246</b>	<b>109 319</b>	<b>104 323</b>	<b>4 996</b>	<b>4.8%</b>	<b>113 807</b>
<b>Expenditure by Vote</b>										
Vote 1 - Executive and Council	1	10 234	11 449	11 113	541	8 704	10 187	(1 483)	-14.6%	11 113
Vote 2 - Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 3 - Finance		17 015	17 404	20 978	1 045	19 011	19 230	(219)	-1.1%	20 978
Vote 4 - Corporate Services		18 299	22 657	21 608	2 133	18 447	19 807	(1 360)	-6.9%	21 608
Vote 5 - Technical Services		54 036	55 480	58 742	4 879	54 957	53 847	1 111	2.1%	58 742
<b>Total Expenditure by Vote</b>	<b>2</b>	<b>99 584</b>	<b>106 989</b>	<b>112 441</b>	<b>8 599</b>	<b>101 120</b>	<b>103 071</b>	<b>(1 951)</b>	<b>-1.9%</b>	<b>112 441</b>
<b>Surplus/ (Deficit) for the year</b>	<b>2</b>	<b>5 471</b>	<b>3 244</b>	<b>1 366</b>	<b>8 648</b>	<b>8 200</b>	<b>1 252</b>	<b>6 948</b>	<b>555.0%</b>	<b>1 366</b>



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

Choose name from list - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - A - M11 May

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
<b>Revenue by Vote</b>										
Vote 1 - Executive and Council	1	42 377	49 642	46 493	461	41 679	42 619	(940)	-2%	46 493
Vote 3 - Finance		958	1 050	3 556	11	542	3 259	(2 717)	-83%	3 556
Vote 4 - Corporate Services		5 839	4 061	4 337	172	2 261	3 975	(1 714)	-43%	4 337
Vote 5 - Technical Services		55 881	55 480	59 421	16 603	64 837	54 469	10 367	19%	59 421
<b>Total Revenue by Vote</b>	2	105 055	110 233	113 807	17 246	109 319	104 323	4 996	5%	113 807
<b>Expenditure by Vote</b>										
Vote 1 - Executive and Council	1	10 234	11 449	11 113	541	8 704	10 187	(1 483)	-15%	11 113
Vote 3 - Finance		17 015	17 404	20 978	1 045	19 011	19 230	(219)	-1%	20 978
Vote 4 - Corporate Services		18 299	22 657	21 608	2 133	18 447	19 807	(1 360)	-7%	21 608
Vote 5 - Technical Services		54 036	55 480	58 742	4 879	54 957	53 847	1 111	2%	58 742
<b>Total Expenditure by Vote</b>	2	99 584	106 989	112 441	8 599	101 120	103 071	(1 951)	(0)	112 441
<b>Surplus/ (Deficit) for the year</b>	2	5 471	3 244	1 366	8 648	8 200	1 252	6 948	0	1 366

References

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) - M11 May

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
<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		-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	77	50	100	5	91	92	(1)	-1%	100	
Interest earned - external investments	805	1 049	1 349	116	1 195	1 237	(42)	-3%	1 349	
Interest earned - outstanding debtors		-	-	-	-	-	-	-	-	
Dividends received		-	-	-	-	-	-	-	-	
Fines, penalties and forfeits		-	-	-	-	-	-	-	-	
Licences and permits	0	18	23	10	27	21	6	27%	23	
Agency services	5 106	6 658	6 850	456	4 955	6 279	(1 324)	-21%	6 850	
Transfers and subsidies	43 010	43 773	45 423	55	38 122	41 638	(3 516)	-8%	45 423	
Other revenue	56 006	58 686	58 971	16 605	64 929	54 057	10 873	20%	58 971	
Gains	50	-	-	-	0	-	0	#DIV/0!	-	
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>105 055</b>	<b>110 233</b>	<b>112 716</b>	<b>17 246</b>	<b>109 319</b>	<b>103 323</b>	<b>5 997</b>	<b>6%</b>	<b>112 716</b>
<b>Expenditure By Type</b>										
Employee related costs		53 435	53 313	55 951	4 797	55 290	51 289	4 002	8%	55 951
Remuneration of councillors		3 879	4 851	4 831	376	4 479	4 429	51	1%	4 831
Debt impairment		-	79	79	-	-	72	(72)	-100%	79
Depreciation & asset impairment		1 015	666	666	-	333	610	(277)	-45%	666
Finance charges		741	-	-	-	-	-	-	-	
Bulk purchases - electricity		-	-	-	-	-	-	-	-	
Inventory consumed		11 252	19 665	16 055	1 475	12 033	14 717	(2 684)	-18%	16 055
Contracted services		5 220	5 829	10 613	678	7 419	9 728	(2 309)	-24%	10 613
Transfers and subsidies		2 933	280	522	47	1 354	479	875	183%	522
Other expenditure		21 087	22 306	23 724	1 226	20 200	21 747	(1 547)	-7%	23 724
Losses		22	-	-	-	11	-	11	#DIV/0!	-
<b>Total Expenditure</b>		<b>99 584</b>	<b>106 989</b>	<b>112 441</b>	<b>8 599</b>	<b>101 120</b>	<b>103 071</b>	<b>(1 951)</b>	<b>-2%</b>	<b>112 441</b>
<b>Surplus/(Deficit)</b>		<b>5 471</b>	<b>3 244</b>	<b>275</b>	<b>8 648</b>	<b>8 200</b>	<b>252</b>	<b>7 948</b>	<b>0</b>	<b>275</b>
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		-	-	1 091	-	-	1 000	(1 000)	(0)	1 091
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)		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>5 471</b>	<b>3 244</b>	<b>1 366</b>	<b>8 648</b>	<b>8 200</b>	<b>1 252</b>			<b>1 366</b>
Taxation		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>		<b>5 471</b>	<b>3 244</b>	<b>1 366</b>	<b>8 648</b>	<b>8 200</b>	<b>1 252</b>			<b>1 366</b>
Attributable to minorities		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>		<b>5 471</b>	<b>3 244</b>	<b>1 366</b>	<b>8 648</b>	<b>8 200</b>	<b>1 252</b>			<b>1 366</b>
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>		<b>5 471</b>	<b>3 244</b>	<b>1 366</b>	<b>8 648</b>	<b>8 200</b>	<b>1 252</b>			<b>1 366</b>

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) - M11

May

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
<b>R thousands</b>										
<b>Multi-Year expenditure appropriation</b>	2									
Vote 1 - Executive and Council		-	-	-	-	-	-	-	-	-
Vote 2 - Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 3 - Finance		2 146	-	-	-	-	-	-	-	-
Vote 4 - Corporate Services		-	-	-	-	-	-	-	-	-
Vote 5 - Technical Services		-	-	-	-	-	-	-	-	-
<b>Total Capital Multi-year expenditure</b>	4,7	<b>2 146</b>	-	-	-	-	-	-	-	-
<b>Single Year expenditure appropriation</b>	2									
Vote 1 - Executive and Council		-	-	435	-	-	399	(399)	-100%	435
Vote 2 - Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 3 - Finance		7	3 133	101	2	28	93	(65)	-70%	101
Vote 4 - Corporate Services		-	773	903	667	729	827	(99)	-12%	903
Vote 5 - Technical Services		-	-	741	-	-	679	(679)	-100%	741
<b>Total Capital single-year expenditure</b>	4	<b>7</b>	<b>3 906</b>	<b>2 179</b>	<b>670</b>	<b>757</b>	<b>1 998</b>	<b>(1 241)</b>	<b>-62%</b>	<b>2 179</b>
<b>Total Capital Expenditure</b>		<b>2 152</b>	<b>3 906</b>	<b>2 179</b>	<b>670</b>	<b>757</b>	<b>1 998</b>	<b>(1 241)</b>	<b>-62%</b>	<b>2 179</b>
<b>Capital Expenditure - Functional Classification</b>										
<b>Governance and administration</b>		<b>2 152</b>	<b>3 156</b>	<b>558</b>	<b>2</b>	<b>28</b>	<b>512</b>	<b>(484)</b>	<b>-95%</b>	<b>558</b>
Executive and council		-	-	435	-	-	399	(399)	-100%	435
Finance and administration		2 152	3 156	124	2	28	113	(85)	-75%	124
Internal audit		-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		<b>-</b>	<b>710</b>	<b>840</b>	<b>667</b>	<b>729</b>	<b>770</b>	<b>(41)</b>	<b>-5%</b>	<b>840</b>
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	710	840	667	729	770	(41)	-5%	840
<b>Economic and environmental services</b>		<b>-</b>	<b>40</b>	<b>781</b>	<b>-</b>	<b>-</b>	<b>716</b>	<b>(716)</b>	<b>-100%</b>	<b>781</b>
Planning and development		-	40	40	-	-	37	(37)	-100%	40
Road transport		-	-	741	-	-	679	(679)	-100%	741
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
<b>Other</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Capital Expenditure - Functional Classification</b>	3	<b>2 152</b>	<b>3 906</b>	<b>2 179</b>	<b>670</b>	<b>757</b>	<b>1 998</b>	<b>(1 241)</b>	<b>-62%</b>	<b>2 179</b>
<b>Funded by:</b>										
National Government		4	600	1 471	667	707	1 349	(642)	-48%	1 471
Provincial Government		-	-	435	-	-	399	(399)	-100%	435
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>		<b>4</b>	<b>600</b>	<b>1 906</b>	<b>667</b>	<b>707</b>	<b>1 747</b>	<b>(1 041)</b>	<b>-60%</b>	<b>1 906</b>
<b>Borrowing</b>	6	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Internally generated funds</b>		<b>2 149</b>	<b>306</b>	<b>274</b>	<b>2</b>	<b>50</b>	<b>251</b>	<b>(201)</b>	<b>-80%</b>	<b>274</b>
<b>Total Capital Funding</b>		<b>2 152</b>	<b>906</b>	<b>2 179</b>	<b>670</b>	<b>757</b>	<b>1 998</b>	<b>(1 241)</b>	<b>-62%</b>	<b>2 179</b>

2.4.1.6 Table C6: Monthly Budget Statement – Financial Position:

Choose name from list - Table C6 Monthly Budget Statement - Financial Position - M11 May

Description	Ref	2021/22	Budget Year 2022/23			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>R thousands</b>	1					
<b>ASSETS</b>						
<b>Current assets</b>						
Cash		5 216	2 332	308	15 670	308
Call investment deposits		7 690	8 555	7 690	5 660	7 690
Consumer debtors		9 083	-	9 027	8 834	9 027
Other debtors		1 192	838	1 192	1 544	1 192
Current portion of long-term receivables		1 252	637	501	1 252	501
Inventory		1 279	1 284	1 279	1 319	1 279
<b>Total current assets</b>		<b>25 712</b>	<b>13 646</b>	<b>19 996</b>	<b>34 279</b>	<b>19 996</b>
<b>Non current assets</b>						
Long-term receivables		6 621	6 907	7 372	6 621	7 372
Investments		-	-	-	-	-
Investment property		-	-	-	-	-
Investments in Associate		-	-	-	-	-
Property, plant and equipment		9 686	12 826	11 199	10 109	11 199
Biological		-	-	-	-	-
Intangible		47	648	47	47	47
Other non-current assets		-	-	-	-	-
<b>Total non current assets</b>		<b>16 354</b>	<b>20 380</b>	<b>18 619</b>	<b>16 778</b>	<b>18 619</b>
<b>TOTAL ASSETS</b>		<b>42 066</b>	<b>34 026</b>	<b>38 615</b>	<b>51 057</b>	<b>38 615</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft		-	-	-	-	-
Borrowing		141	21	141	141	141
Consumer deposits		-	-	-	-	-
Trade and other payables		6 650	4 139	1 091	7 753	1 091
Provisions		5 056	7 489	5 267	4 744	5 267
<b>Total current liabilities</b>		<b>11 847</b>	<b>11 649</b>	<b>6 499</b>	<b>12 638</b>	<b>6 499</b>
<b>Non current liabilities</b>						
Borrowing		-	-	-	-	-
Provisions		14 706	16 210	14 706	14 706	14 706
<b>Total non current liabilities</b>		<b>14 706</b>	<b>16 210</b>	<b>14 706</b>	<b>14 706</b>	<b>14 706</b>
<b>TOTAL LIABILITIES</b>		<b>26 553</b>	<b>27 859</b>	<b>21 205</b>	<b>27 344</b>	<b>21 205</b>
<b>NET ASSETS</b>	2	<b>15 513</b>	<b>6 168</b>	<b>17 410</b>	<b>23 713</b>	<b>17 410</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated Surplus/(Deficit)		15 414	10 066	18 145	23 613	18 145
Reserves		-	-	-	-	-
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	<b>15 414</b>	<b>10 066</b>	<b>18 145</b>	<b>23 613</b>	<b>18 145</b>

2.4.1.7 Table C7: Monthly Budget Statement – Cash Flow:

Choose name from list - Table C7 Monthly Budget Statement - Cash Flow - M11 May

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
<b>R thousands</b>	1									
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>										
<b>Receipts</b>										
Property rates		-	-	-	-	-	-	-	-	-
Service charges		-	-	-	-	-	-	-	-	-
Other revenue		62 608	60 377	65 921	17 327	71 723	60 427	11 295	19%	65 921
Transfers and Subsidies - Operational		35 514	50 626	36 456	-	43 547	33 418	10 129	30%	36 456
Transfers and Subsidies - Capital		9	600	350	-	-	321	(321)	-100%	350
Interest		0	1 000	1 349	116	1 195	1 237	(42)	-3%	1 349
Dividends		-	-	-	-	-	-	-	-	-
<b>Payments</b>										
Suppliers and employees		(72 070)	(115 570)	(105 473)	(6 701)	(82 910)	(96 683)	(13 773)	14%	(105 473)
Finance charges		(741)	-	-	-	-	-	-	-	-
Transfers and Grants		(2 253)	(2 893)	(522)	(4)	(285)	(479)	(194)	40%	(522)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>23 067</b>	<b>(5 860)</b>	<b>(1 919)</b>	<b>10 737</b>	<b>33 269</b>	<b>(1 759)</b>	<b>(35 028)</b>	<b>1991%</b>	<b>(1 919)</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables		6 621	-	465	-	6 621	6 758	(137)	-2%	465
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-
<b>Payments</b>										
Capital assets		(78)	(2 709)	(117 482)	(770)	(870)	(107 692)	(106 821)	99%	(117 482)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>6 543</b>	<b>(2 709)</b>	<b>(117 016)</b>	<b>(770)</b>	<b>5 751</b>	<b>(100 934)</b>	<b>(106 684)</b>	<b>106%</b>	<b>(117 016)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
<b>Receipts</b>										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	0	-	-	-	-	-	-	-
<b>Payments</b>										
Repayment of borrowing		-	-	-	-	-	-	-	-	-
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>-</b>	<b>0</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>29 611</b>	<b>(8 569)</b>	<b>(118 935)</b>	<b>9 967</b>	<b>39 020</b>	<b>(102 692)</b>			<b>(118 935)</b>
Cash/cash equivalents at beginning:		21 879	11 473	12 906		12 906	12 906			12 906
Cash/cash equivalents at month/year end:		51 489	2 904	(106 029)		51 926	(89 786)			(106 029)

### 3. PART 2 – SUPPORTING DOCUMENTATION

#### 3.1 SECTION 5 – DEBTORS ANALYSIS:

##### 3.1.1 Supporting Table SC3:

Choose name from list - Supporting Table SC3 Monthly Budget Statement - aged debtors - M11 May

Description	NT Code	Budget Year 2022/23									Total over 90 days	Impairment - Bad Debts i.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	Over 1Yr	Total			
<b>R thousands</b>												
<b>Debtors Age Analysis By Income Source</b>												
Trade and Other Receivables from Exchange Transactions - Water	1200	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1600	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-
Other	1900	21	34	15	-	-	2	696	768	697	-	
<b>Total By Income Source</b>	<b>2000</b>	<b>21</b>	<b>34</b>	<b>15</b>	<b>-</b>	<b>-</b>	<b>2</b>	<b>696</b>	<b>768</b>	<b>697</b>	<b>-</b>	
<b>2021/22 - totals only</b>		<b>70954</b>	<b>32518</b>	<b>9549</b>	<b>3687</b>	<b>450873</b>	<b>1246</b>	<b>296798</b>	<b>866</b>	<b>753</b>	<b>0</b>	
<b>Debtors Age Analysis By Customer Group</b>												
Organs of State	2200	-	-	-	-	-	-	-	-	-	-	
Commercial	2300	3	1	15	-	-	2	33	53	35	-	
Households	2400	18	33	0	-	-	-	663	715	663	-	
Other	2500	-	-	-	-	-	-	-	-	-	-	
<b>Total By Customer Group</b>	<b>2600</b>	<b>21</b>	<b>34</b>	<b>15</b>	<b>-</b>	<b>-</b>	<b>2</b>	<b>696</b>	<b>768</b>	<b>697</b>	<b>-</b>	

Table SC3 is the only debtors report required by the MBRR

##### 3.1.2 Supporting Table SC4:

Choose name from list - Supporting Table SC4 Monthly Budget Statement - aged creditors - M11 May

Description	NT Code	Budget Year 2022/23									Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
<b>R thousands</b>											
<b>Creditors Age Analysis By Customer Type</b>											
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	339	994	25	0	12	3	58	44	1 475	44
Auditor General	0800	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Type</b>	<b>1000</b>	<b>339</b>	<b>994</b>	<b>25</b>	<b>0</b>	<b>12</b>	<b>3</b>	<b>58</b>	<b>44</b>	<b>1 475</b>	<b>44</b>

## 3.2

**SECTION 6 – GRANT RECEIPTS AND RECEIPTS**

CENTRAL KAROO MTREF ALLOCATIONS: 2022/23						
	Opening Balance R thousands	Expenditure R thousands	VAT transferred to Revenue	Closing Balance R thousands	Unspent Grant R thousands	Unpaid Grant R thousands
<b>C DC5 Central Karoo</b>						
<b>Direct transfers</b>						
Equitable share and related	6 076	(3 038)	-	3 038	3 038	-
Infrastructure	2 165	(19)	-	1 447	1 447	-
Rural roads assets management systems grant	1 466	(19)	-	1 447	1 447	-
<b>Capacity building and other current transfers</b>	<b>256</b>	<b>(220)</b>	<b>-</b>	<b>43</b>	<b>168</b>	<b>(125)</b>
Local government financial management grant	210	(42)	-	168	168	-
Expanded public works programme integrated grant for municipalities	54	(178)	-	(125)	-	(125)
<b>Sub total direct transfers</b>	<b>1 471</b>	<b>(3 277)</b>	<b>-</b>	<b>4 528</b>	<b>4 653</b>	<b>(125)</b>
<b>Indirect transfers</b>						
<b>Capacity building and other current transfers</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Municipal Systems Improvement Grant	-	-	-	-	-	-
<b>Sub total indirect transfers</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total: Transfers from National Treasury</b>	<b>13 005</b>	<b>(3 277)</b>	<b>-</b>	<b>4 528</b>	<b>4 653</b>	<b>(125)</b>
<b>Transfers for Provincial Departments</b>						
<b>Municipal Allocations from Provincial Department</b>						
<i>of which</i>						
<b>Provincial Treasury</b>	<b>396</b>	<b>-</b>	<b>-</b>	<b>853</b>	<b>853</b>	<b>-</b>
Western Cape Financial Management Support Grant	409	-	-	409	409	-
Western Cape Financial Management Capacity Building Grant	443	-	-	443	443	-
<b>Community Safety</b>	<b>(540)</b>	<b>(43)</b>	<b>-</b>	<b>(583)</b>	<b>-</b>	<b>(583)</b>
Safety initiative implementation - Whole of Society Approach (WOSA)	(540)	(43)	-	(583)	-	(583)
<b>Local Government</b>	<b>300</b>	<b>(25)</b>	<b>-</b>	<b>1 496</b>	<b>1 496</b>	<b>-</b>
Fire Service Capacity Building Grant	-	-	-	-	-	-
Local Government Internship Grant	172	(25)	-	146	146	-
Joint District and Metro Approach Grant	1 000	-	-	1 000	1 000	-
Emergency Municipal Loadshedding Relief Grant	350	-	-	350	350	-
Municipal Drought Relief Grant	-	-	-	-	-	-
<b>Total: Transfers from Provincial Departments</b>	<b>896</b>	<b>(68)</b>	<b>-</b>	<b>1 766</b>	<b>2 349</b>	<b>(583)</b>
<b>Transfers for Other Grant Providers</b>						
<b>Municipal Allocations from other grant providers</b>						
<i>of which</i>						
<b>Other Grant Providers</b>	<b>609</b>	<b>(328)</b>	<b>(39)</b>	<b>722</b>	<b>722</b>	<b>-</b>
The Chemical industries Education and Training Authority	837	(328)	(39)	470	470	-
Local Government Sector and Training Authority (Africa Creek)	202	-	-	202	202	-
Local Government Sector and Training Authority (LGLDP - 20216264)	50	-	-	50	50	-
<b>Total: Transfers from Other grant providers</b>	<b>609</b>	<b>(328)</b>	<b>(39)</b>	<b>722</b>	<b>722</b>	<b>-</b>
<b>TOTAL GRANT ALLOCATIONS FROM PROVINCIAL, NATIONAL AND OTHER</b>	<b>2 975</b>	<b>(3 674)</b>	<b>(39)</b>	<b>7 016</b>	<b>7 723</b>	<b>(707)</b>

**3.3 SECTION 7 – CAPITAL PROGRAMME PERFORMANCE:**

**3.3.1 Supporting Table C12:**

Choose name from list - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M11 May

Month	Budget Year 2022/23						
	2021/22	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	% spend of Original Budget
<b>R thousands</b>							
<b>Monthly expenditure performance trend</b>							
July	179	325	182	-		182	
August	179	325	182	49	#VALUE!	363	#VALUE!
September	179	325	182	-		545	
October	179	325	182	16	#VALUE!	726	#VALUE!
November	179	325	182	3	#VALUE!	908	#VALUE!
December	179	325	182	19	#VALUE!	1 090	#VALUE!
January	179	325	182	-		1 271	
February	179	325	182	-		1 453	
March	179	325	182	-		1 635	
April	179	325	182	-		1 816	
May	179	325	182	670	#VALUE!	1 998	#VALUE!
June	179	325	182	-		2 179	
<b>Total Capital expenditure</b>	<b>2 152</b>	<b>3 906</b>	<b>2 179</b>	<b>757</b>			

Supporting Table C12 reconciled with Table C5.

**QUALITY CERTIFICATE**

I, Mr M Nhlengethwa, 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 May 2022/2023 financial year, has been prepared in accordance with the Municipal Finance Management Act and regulations made under the Act.

**Print Name** :Mr M Nhlengethwa  
Acting Municipal Manager



**Signature** .....

**Date:** 14 June 2023