

# 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

JULY 2023



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## 1. **GLOSSARY**

- 1.1 **s 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 s 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 2023/2024 in line with the approved Service Delivery and Implementation Plan.

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

The municipality are in the process with their audit readiness and preparation of the Annual Financial Statements. The annual asset auction will be performed during the month of **August 2023**.

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

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

### ***RESOLVED:***

- (a)     That the Council take note of contents in the in-year monthly report for July 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	400,000.00	114,450,566.00	114,880,982.00
Actual spend / received (YTD)	-	8,379,387.90	5,510,810.00
<b>Percentage Spend (YTD)</b>	<b>0%</b>	<b>7%</b>	<b>5%</b>

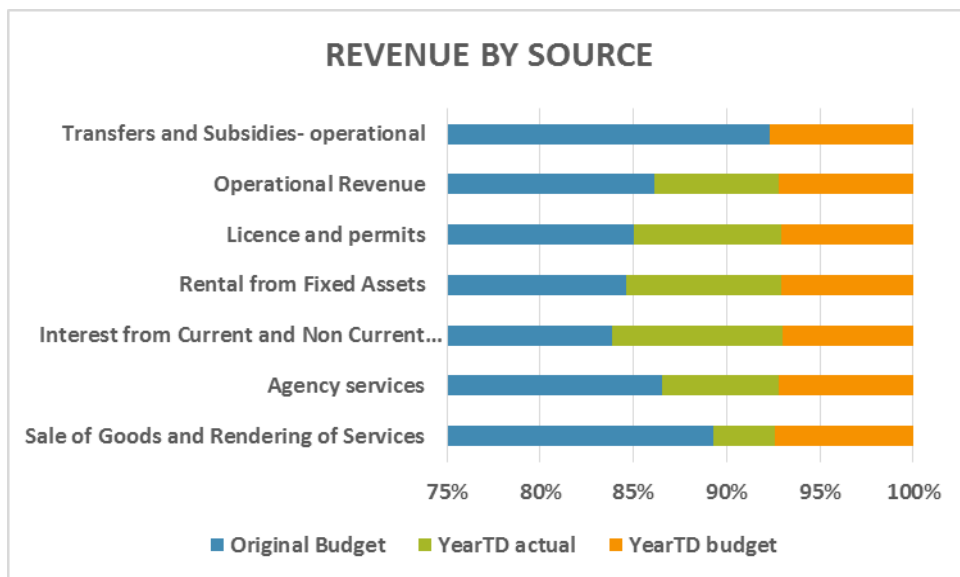
The table reflects spending of the capital budget of 0%. The total operating expenditure and revenue reflects percentage spent of 7% and 5% respectively.



### 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:



- **Operational Revenue:**

The amount raised of R 4.881 Million for the actual year to date represents 7.82% of the total budget amount.

- **Interest from current and non-current assets:**

The budget amount for Interest earned R1 147 727, whilst the year to date actual revenue is R125 311. Thus, reflecting receipt of 10.92% at the end of July 2023.

2.3.2. Operating Expenditure by Type:

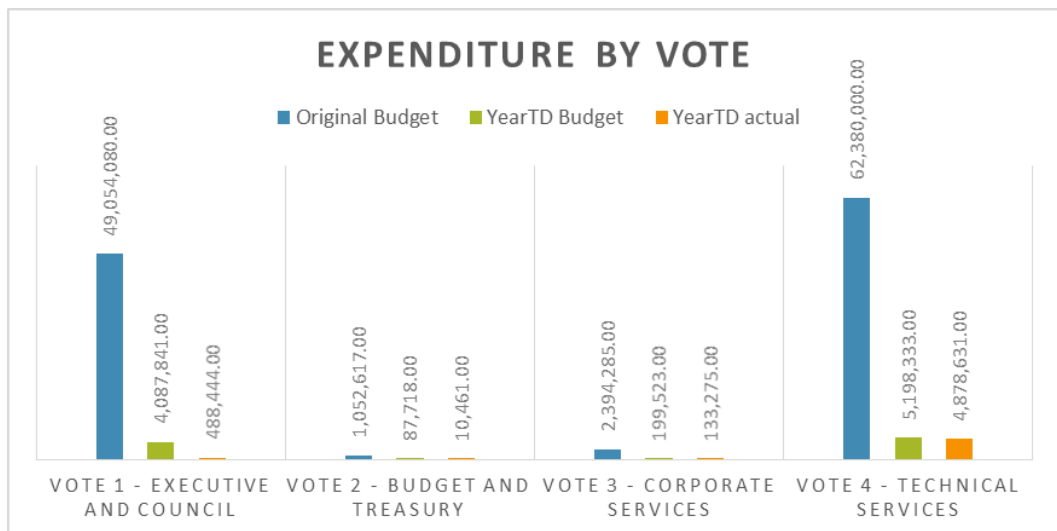
2

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 R8 379 387.90.

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	49,054,080.00	4,087,841.00	488,444.00	1.00%
Vote 2 - BUDGET AND TREASURY	1,052,617.00	87,718.00	10,461.00	0.99%
Vote 3 - CORPORATE SERVICES	2,394,285.00	199,523.00	133,275.00	5.57%
Vote 4 - TECHNICAL SERVICES	62,380,000.00	5,198,333.00	4,878,631.00	7.82%
<b>Total Expenditure by Vote</b>	<b>114,880,982.00</b>	<b>9,573,415.00</b>	<b>5,510,811.00</b>	<b>5%</b>

The budget for Technical Service is R 62 380 million of which R 5 198 million has been expended representing 7.82% of the budget amount.

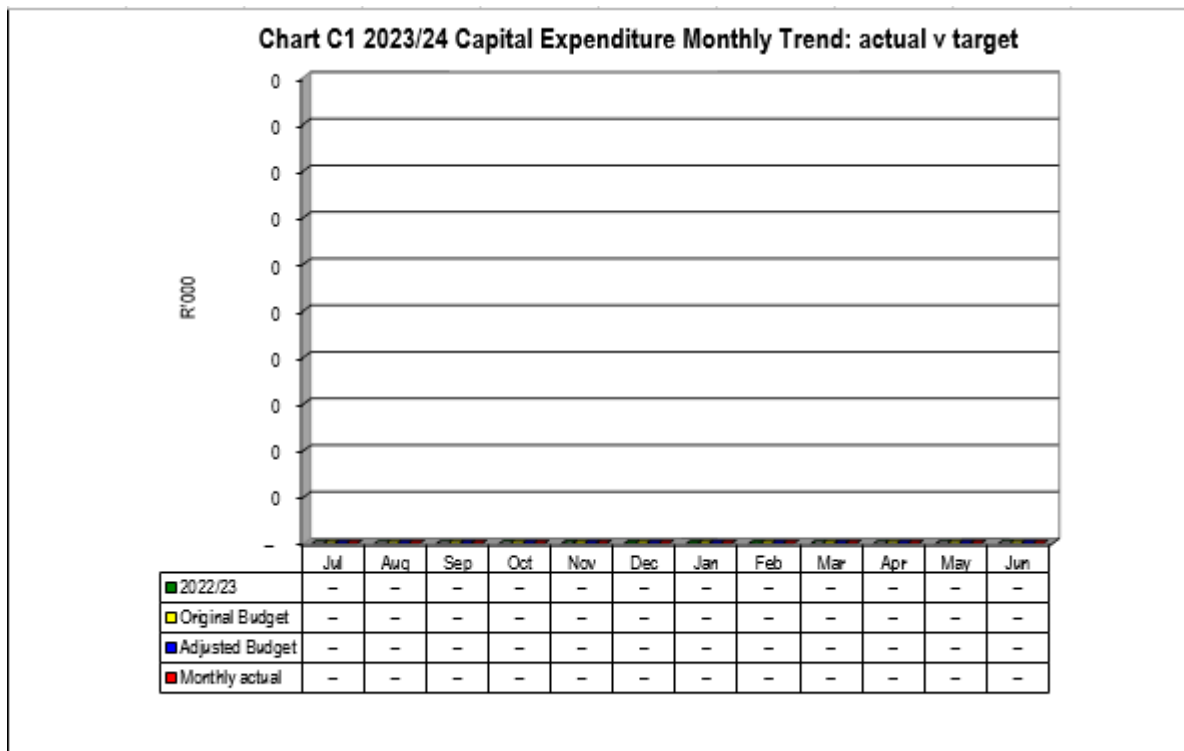
The budget for Corporate Services is R 2 394 million of which R199 523 has been expended representing 5.57% of the budget amount.

The budget for Budget and Treasury is R1 052 million of which R87 718 has been expended representing 0.99% of the budget amount.

The budget for Executive and Council is R 49 054 million of which R4 087 million has been expended representing 1.00% of the budget amount.

2.3.2.4 Capital Expenditure (Figure 3):

There was capital spending of R0 for the financial year to date, representing a capital spending percentage of 0% at the end of July 2023. The total capital budget is R400 000. 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</b>		<b>July 2023</b>
<b>Item</b>		<b>Amount</b>
<b>Total Cash and Cash equivalents</b>		<b>25,989,335.03</b>
Cash in Bank		16,374,677.11
Call investment deposits		9,614,657.92
<b>Total commitments against cash</b>		<b>4,360,912.13</b>
Unspent Conditional Grants		4,245,390.72
Creditors		115,521.41
		<b>21,628,422.90</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 - M01 July

Description	2022/23	Budget Year 2023/24							
	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	1,298	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational	1,298	1,148	-	125	125	96	30	31%	1,148
Other own revenue	110,898	113,733	-	5,385	5,385	9,478	(4,092)	-43%	-
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>113,494</b>	<b>114,881</b>	<b>-</b>	<b>5,511</b>	<b>5,511</b>	<b>9,573</b>	<b>(4,063)</b>	<b>-42%</b>	<b>114,881</b>
Employee costs	62,384	60,704	-	4,729	4,729	5,059	(330)		60,704
Remuneration of Councillors	4,829	5,308	-	447	447	442	5		5,308
Depreciation and amortisation	970	734	-	-	-	61	(61)		734
Interest	832	0	-	-	-	-	-		0
Inventory consumed and bulk purchases	14,055	19,624	-	939	939	1,635	(696)		19,624
Transfers and subsidies	1,250	231	-	-	-	19	(19)	-100%	231
Other expenditure	33,197	27,848	-	2,264	2,264	2,321	(56)	-2%	27,848
<b>Total Expenditure</b>	<b>117,519</b>	<b>114,451</b>	<b>-</b>	<b>8,379</b>	<b>8,379</b>	<b>9,538</b>	<b>(1,158)</b>	<b>-12%</b>	<b>114,451</b>
<b>Surplus/(Deficit)</b>	<b>(4,025)</b>	<b>430</b>	<b>-</b>	<b>(2,869)</b>	<b>(2,869)</b>	<b>36</b>	<b>(2,904)</b>	<b>-8102%</b>	<b>430</b>
Transfers and subsidies - capital (monetary)	-	-	-	-	-	-	-		-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-		-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>(4,025)</b>	<b>430</b>	<b>-</b>	<b>(2,869)</b>	<b>(2,869)</b>	<b>36</b>	<b>(2,904)</b>	<b>-8102%</b>	<b>430</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-		-
<b>Surplus/ (Deficit) for the year</b>	<b>(4,025)</b>	<b>430</b>	<b>-</b>	<b>(2,869)</b>	<b>(2,869)</b>	<b>36</b>	<b>(2,904)</b>	<b>-8102%</b>	<b>430</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>920</b>	<b>400</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>33</b>	<b>(33)</b>	<b>-100%</b>	<b>400</b>
Capital transfers recognised	837	150	-	-	-	13	(13)	-100%	150
Borrowing	-	-	-	-	-	-	-		-
Internally generated funds	83	250	-	-	-	21	(21)	-100%	250
<b>Total sources of capital funds</b>	<b>920</b>	<b>400</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>33</b>	<b>(33)</b>	<b>-100%</b>	<b>400</b>
<b>Financial position</b>									
Total current assets	19,566	21,136	-	-	(3,015)				21,136
Total non current assets	14,352	18,285	-	-	-				18,285
Total current liabilities	9,564	7,150	-	-	(146)				7,150
Total non current liabilities	13,173	14,921	-	-	-				14,921
Community wealth/Equity	<b>11,081</b>	<b>17,640</b>	<b>-</b>	<b>-</b>	<b>(2,869)</b>				<b>17,640</b>
<b>Cash flows</b>									
Net cash from (used) operating	(4,540)	1,755	-	5,968	5,968	146	(5,822)	-3981%	1,755
Net cash from (used) investing	6,817	(400)	-	-	-	581	581	100%	(400)
Net cash from (used) financing	-	-	-	4,729	4,729	-	(4,729)	#DIV/0!	-
<b>Cash/cash equivalents at the month/year end</b>	<b>15,206</b>	<b>9,352</b>	<b>-</b>	<b>-</b>	<b>10,697</b>	<b>8,725</b>	<b>(1,972)</b>	<b>-23%</b>	<b>1,355</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	26	-	-	24	-	-	-	406	456
<b>Creditors Age Analysis</b>									
Total Creditors	103	12	-	-	-	-	-	-	116

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) - M01 July

Description	Ref	2022/23	Budget Year 2023/24							
		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>										
<b>Governance and administration</b>		52,940	51,361	-	632	632	4,280	(3,648)	-85%	51,361
Executive and council		44,390	49,054	-	488	488	4,088	(3,599)	-88%	49,054
Finance and administration		8,550	2,307	-	144	144	192	(48)	-25%	2,307
Internal audit		-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		26	600	-	-	-	50	(50)	-100%	600
Community and social services		26	67	-	-	-	6	(6)	-100%	67
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	534	-	-	-	44	(44)	-100%	534
<b>Economic and environmental services</b>		60,529	62,920	-	4,879	4,879	5,243	(365)	-7%	62,920
Planning and development		-	540	-	-	-	45	(45)	-100%	540
Road transport		60,529	62,380	-	4,879	4,879	5,198	(320)	-6%	62,380
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
<b>Other</b>	4	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Functional</b>	2	113,494	114,881	-	5,511	5,511	9,573	(4,063)	-42%	114,881
<b>Expenditure - Functional</b>										
<b>Governance and administration</b>		41,064	35,203	-	2,666	2,666	2,934	(267)	-9%	35,203
Executive and council		8,823	11,396	-	725	725	950	(225)	-24%	11,396
Finance and administration		31,112	22,672	-	1,889	1,889	1,889	(0)	0%	22,672
Internal audit		1,129	1,135	-	52	52	95	(43)	-45%	1,135
<b>Community and public safety</b>		10,139	10,015	-	548	548	835	(287)	-34%	10,015
Community and social services		2,928	829	-	26	26	69	(43)	-62%	829
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		1,685	2,908	-	77	77	242	(166)	-68%	2,908
Housing		-	-	-	-	-	-	-	-	-
Health		5,527	6,278	-	444	444	523	(79)	-15%	6,278
<b>Economic and environmental services</b>		66,265	69,157	-	5,166	5,166	5,763	(597)	-10%	69,157
Planning and development		4,950	6,777	-	341	341	565	(224)	-40%	6,777
Road transport		61,315	62,380	-	4,825	4,825	5,198	(374)	-7%	62,380
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
<b>Other</b>		51	75	-	-	-	6	(6)	-100%	75
<b>Total Expenditure - Functional</b>	3	117,519	114,451	-	8,379	8,379	9,538	(1,158)	-12%	114,451
<b>Surplus/ (Deficit) for the year</b>		(4,025)	430	-	(2,869)	(2,869)	36	(2,904)	-8102%	430

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) - M01 July										
Vote Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands									%	
<b>Revenue by Vote</b>	1									
Vote 1 - Executive and Council		44,390	49,054	-	488	488	4,088	(3,599)	-88.1%	49,054
Vote 2 - Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 3 - Finance		2,530	1,053	-	10	10	88	(77)	-88.1%	1,053
Vote 4 - Corporate Services		6,046	2,394	-	133	133	200	(66)	-33.2%	2,394
Vote 5 - Technical Services		60,529	62,380	-	4,879	4,879	5,198	(320)	-6.2%	62,380
<b>Total Revenue by Vote</b>	2	<b>113,494</b>	<b>114,881</b>	<b>-</b>	<b>5,511</b>	<b>5,511</b>	<b>9,573</b>	<b>(4,063)</b>	<b>-42.4%</b>	<b>114,881</b>
<b>Expenditure by Vote</b>	1									
Vote 1 - Executive and Council		9,775	12,531	-	777	777	1,044	(267)	-25.6%	12,531
Vote 2 - Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 3 - Finance		21,687	16,435	-	1,427	1,427	1,370	57	4.2%	16,435
Vote 4 - Corporate Services		24,722	23,105	-	1,351	1,351	1,925	(574)	-29.8%	23,105
Vote 5 - Technical Services		61,335	62,380	-	4,825	4,825	5,198	(374)	-7.2%	62,380
<b>Total Expenditure by Vote</b>	2	<b>117,519</b>	<b>114,451</b>	<b>-</b>	<b>8,379</b>	<b>8,379</b>	<b>9,538</b>	<b>(1,158)</b>	<b>-12.1%</b>	<b>114,451</b>
<b>Surplus/ (Deficit) for the year</b>	2	<b>(4,025)</b>	<b>430</b>	<b>-</b>	<b>(2,869)</b>	<b>(2,869)</b>	<b>36</b>	<b>(2,904)</b>	<b>-8102.1%</b>	<b>430</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 - M01 July										
Vote Description	Ref	2022/23	Budget Year 2023/24							
R thousand		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>Revenue by Vote</b>										
	1									
Vote 1 - Executive and Council		44,390	49,054	-	488	488	4,088	(3,599)	-88%	49,054
Vote 2 - Municipal Manager		-	-	-	-	-	-	-		-
Vote 3 - Finance		2,530	1,053	-	10	10	88	(77)	-88%	1,053
Vote 4 - Corporate Services		6,046	2,394	-	133	133	200	(66)	-33%	2,394
Vote 5 - Technical Services		60,529	62,380	-	4,879	4,879	5,198	(320)	-6%	62,380
Total Revenue by Vote	2	113,494	114,881	-	5,511	5,511	9,573	(4,063)	-42%	114,881
								-		
<b>Expenditure by Vote</b>										
	1									
Vote 1 - Executive and Council		9,775	12,531	-	777	777	1,044	(267)	-26%	12,531
Vote 3 - Finance		21,687	16,435	-	1,427	1,427	1,370	57	4%	16,435
Vote 4 - Corporate Services		24,722	23,105	-	1,351	1,351	1,925	(574)	-30%	23,105
Vote 5 - Technical Services		61,335	62,380	-	4,825	4,825	5,198	(374)	-7%	62,380
Total Expenditure by Vote	2	117,519	114,451	-	8,379	8,379	9,538	(1,158)	(0)	114,451
Surplus/ (Deficit) for the year	2	(4,025)	430	-	(2,869)	(2,869)	36	(2,904)	(0)	430



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) - M01 July

Description	Ref	Budget Year 2023/24								
		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</b>										
<b>Exchange Revenue</b>										
Service charges - Electricity		-	-	-	-	-	-	-	-	-
Service charges - Water		-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management		-	-	-	-	-	-	-	-	-
Service charges - Waste management		-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	44	154	-	6	6	13	(7)	-56%	154	
Agency services	5,493	6,666	-	483	483	556	(72)	-13%	6,666	
Interest	-	-	-	-	-	-	-	-	-	
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	
Interest from Current and Non Current Assets	1,298	1,148	-	125	125	96	-	-	1,148	
Dividends	-	-	-	-	-	-	-	-	-	
Rent on Land	-	-	-	-	-	-	-	-	-	
Rental from Fixed Assets	96	55	-	5	5	5	1	18%	55	
Licence and permits	47	19	-	2	2	2	0	11%	19	
Operational Revenue	60,654	62,441	-	4,882	4,882	5,203	(322)	-6%	62,441	
<b>Non-Exchange Revenue</b>										
Property rates	-	-	-	-	-	-	-	-	-	
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	
Licence and permits	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - Operational	43,055	44,398	-	8	8	3,700	(3,692)	-	44,398	
Interest	-	-	-	-	-	-	-	-	-	
Fuel Levy	-	-	-	-	-	-	-	-	-	
Operational Revenue	-	-	-	-	-	-	-	-	-	
Gains on disposal of Assets	1	-	-	-	-	-	-	-	-	
Other Gains	2,806	(0)	-	-	-	-	-	-	(0)	
Discontinued Operations	-	-	-	-	-	-	-	-	-	
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>113,494</b>	<b>114,881</b>	<b>-</b>	<b>5,511</b>	<b>5,511</b>	<b>9,573</b>	<b>(4,063)</b>	<b>-42%</b>	<b>114,881</b>
<b>Expenditure By Type</b>										
Employee related costs		62,384	60,704	-	4,729	4,729	5,059	(330)	-7%	60,704
Remuneration of councillors		4,829	5,308	-	447	447	442	5	1%	5,308
Bulk purchases - electricity		-	-	-	-	-	-	-	-	
Inventory consumed		14,055	19,624	-	939	939	1,635	(696)	-	
Debt impairment		-	-	-	-	-	-	-	-	
Depreciation and amortisation		970	734	-	-	-	61	(61)	-100%	
Interest		832	0	-	-	-	-	-	-	
Contracted services		8,693	6,576	-	164	164	548	(384)	-70%	
Transfers and subsidies		1,250	231	-	-	-	19	(19)	-100%	
Irrecoverable debts written off		90	-	-	-	-	-	-	-	
Operational costs		22,258	21,272	-	2,100	2,100	1,773	327	18%	
Losses on Disposal of Assets		1,930	-	-	-	-	-	-	-	
Other Losses		226	0	-	-	-	-	-	-	
<b>Total Expenditure</b>		<b>117,519</b>	<b>114,451</b>	<b>-</b>	<b>8,379</b>	<b>8,379</b>	<b>9,538</b>	<b>(1,158)</b>	<b>-12%</b>	<b>114,451</b>
<b>Surplus/(Deficit)</b>		<b>(4,025)</b>	<b>430</b>	<b>-</b>	<b>(2,869)</b>	<b>(2,869)</b>	<b>36</b>	<b>(2,904)</b>	<b>(0)</b>	<b>430</b>
Transfers and subsidies - capital (monetary allocations)		-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>(4,025)</b>	<b>430</b>	<b>-</b>	<b>(2,869)</b>	<b>(2,869)</b>	<b>36</b>			<b>430</b>
Income Tax		-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) after income tax</b>		<b>(4,025)</b>	<b>430</b>	<b>-</b>	<b>(2,869)</b>	<b>(2,869)</b>	<b>36</b>			<b>430</b>
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) attributable to municipality</b>		<b>(4,025)</b>	<b>430</b>	<b>-</b>	<b>(2,869)</b>	<b>(2,869)</b>	<b>36</b>			<b>430</b>
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	
<b>Surplus/ (Deficit) for the year</b>		<b>(4,025)</b>	<b>430</b>	<b>-</b>	<b>(2,869)</b>	<b>(2,869)</b>	<b>36</b>			<b>430</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) - M01 July										
Vote Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									%
<b>Multi-Year expenditure appropriation</b>	2									
Vote 1 - Executive and Council		-	100	-	-	-	8	(8)	-100%	100
Vote 2 - Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 3 - Finance		-	25	-	-	-	2	(2)	-100%	25
Vote 4 - Corporate Services		-	25	-	-	-	2	(2)	-100%	25
<b>Total Capital Multi-year expenditure</b>	4,7	-	150	-	-	-	12	(12)	-100%	150
<b>Single Year expenditure appropriation</b>	2									
Vote 3 - Finance		31	25	-	-	-	2	(2)	-100%	25
Vote 4 - Corporate Services		759	225	-	-	-	19	(19)	-100%	225
<b>Total Capital single-year expenditure</b>	4	920	250	-	-	-	21	(21)	-100%	250
<b>Total Capital Expenditure</b>		920	400	-	-	-	33	(33)	-100%	400
<b>Capital Expenditure - Functional Classification</b>										
<b>Governance and administration</b>		178	150	-	-	-	12	(12)	-100%	150
Executive and council		130	100	-	-	-	8	(8)	-100%	100
Finance and administration		47	50	-	-	-	4	(4)	-100%	50
Internal audit		-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		729	165	-	-	-	14	(14)	-100%	165
Health		729	165	-	-	-	14	(14)	-100%	165
<b>Economic and environmental services</b>		14	85	-	-	-	7	(7)	-100%	85
Planning and development		14	85	-	-	-	7	(7)	-100%	85
<b>Total Capital Expenditure - Functional Classification</b>	3	920	400	-	-	-	33	(33)	-100%	400
<b>Funded by:</b>										
National Government		707	150	-	-	-	13	(13)	-100%	150
Provincial Government		130	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>		837	150	-	-	-	13	(13)	-100%	150
<b>Borrowing</b>	6	-	-	-	-	-	-	-	-	-
<b>Internally generated funds</b>		83	250	-	-	-	21	(21)	-100%	250
<b>Total Capital Funding</b>		920	400	-	-	-	33	(33)	-100%	400

2.4.1.6 Table C6: Monthly Budget Statement – Financial Position:

**Choose name from list - Table C6 Monthly Budget Statement - Financial Position - M01 July**

Description	Ref	2022/23	Budget Year 2023/24			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>R thousands</b>	1					
<b>ASSETS</b>						
<b>Current assets</b>						
Cash and cash equivalents		11,365	9,121	–	(2,433)	9,121
Trade and other receivables from exchange transactions		662	9,883	–	(177)	9,883
Receivables from non-exchange transactions		–	–	–	–	–
Current portion of non-current receivables		531	501	–	–	501
Inventory		1,487	1,279	–	(186)	1,279
VAT		850	723	–	(219)	723
Other current assets		4,671	(370)	–	–	(370)
<b>Total current assets</b>		<b>19,566</b>	<b>21,136</b>	<b>–</b>	<b>(3,015)</b>	<b>21,136</b>
<b>Non current assets</b>						
Investments		–	–	–	–	–
Investment property		–	–	–	–	–
Property, plant and equipment		7,778	10,865	–	–	10,865
Biological assets		–	–	–	–	–
Living and non-living resources		–	–	–	–	–
Heritage assets		–	–	–	–	–
Intangible assets		30	47	–	–	47
Trade and other receivables from exchange transactions		–	–	–	–	–
Non-current receivables from non-exchange transactions		6,544	7,372	–	–	7,372
Other non-current assets		–	–	–	–	–
<b>Total non current assets</b>		<b>14,352</b>	<b>18,285</b>	<b>–</b>	<b>–</b>	<b>18,285</b>
<b>TOTAL ASSETS</b>		<b>33,918</b>	<b>39,421</b>	<b>–</b>	<b>(3,015)</b>	<b>39,421</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft		–	–	–	–	–
Financial liabilities		–	–	–	–	–
Consumer deposits	2	–	–	–	–	–
Trade and other payables from exchange transactions		1,152	1,752	–	(566)	1,752
Trade and other payables from non-exchange transactions		3,750	347	–	540	347
Provision		4,421	4,600	–	(195)	4,600
VAT		(570)	(477)	–	75	(477)
Other current liabilities		809	928	–	–	928
<b>Total current liabilities</b>		<b>9,564</b>	<b>7,150</b>	<b>–</b>	<b>(146)</b>	<b>7,150</b>
<b>Non current liabilities</b>						
Financial liabilities		–	100	–	–	100
Provision		2,279	–	–	–	–
Long term portion of trade payables		–	–	–	–	–
Other non-current liabilities		10,894	14,821	–	–	14,821
<b>Total non current liabilities</b>		<b>13,173</b>	<b>14,921</b>	<b>–</b>	<b>–</b>	<b>14,921</b>
<b>TOTAL LIABILITIES</b>		<b>22,737</b>	<b>22,070</b>	<b>–</b>	<b>(146)</b>	<b>22,070</b>
<b>NET ASSETS</b>	2	<b>11,181</b>	<b>17,351</b>	<b>–</b>	<b>(2,869)</b>	<b>17,351</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated surplus/(deficit)		11,081	17,640	–	(2,869)	17,640
Reserves and funds		–	–	–	–	–
Other		–	–	–	–	–
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	<b>11,081</b>	<b>17,640</b>	<b>–</b>	<b>(2,869)</b>	<b>17,640</b>

2.4.1.7 Table C7: Monthly Budget Statement – Cash Flow:

Choose name from list - Table C7 Monthly Budget Statement - Cash Flow - M01 July

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>										
<b>Receipts</b>										
Property rates		-	-	-	-	-	-	-		-
Service charges		-	-	-	-	-	-	-		-
Other revenue		68,229	69,318	-	5,592	5,592	5,777	(184)	-3%	69,318
Transfers and Subsidies - Operational		44,983	44,398	-	540	540	3,700	(3,160)	-85%	44,398
Transfers and Subsidies - Capital		350	-	-	-	-	-	-		-
Interest		-	1,148	-	-	-	96	(96)	-100%	1,148
Dividends		-	-	-	-	-	-	-		-
<b>Payments</b>										
Suppliers and employees		(118,101)	(113,110)	-	(164)	(164)	(9,426)	(9,262)	98%	(113,110)
Interest		-	-	-	-	-	-	-		-
Transfers and Subsidies		-	-	-	-	-	-	-		-
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>(4,540)</b>	<b>1,755</b>	<b>-</b>	<b>5,968</b>	<b>5,968</b>	<b>146</b>	<b>(5,822)</b>	<b>-3981%</b>	<b>1,755</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE		-	-	-	-	-	-	-		-
Decrease (increase) in non-current receivables		6,544	-	-	-	-	614	(614)	-100%	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-		-
<b>Payments</b>										
Capital assets		273	(400)	-	-	-	(33)	(33)	100%	(400)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>6,817</b>	<b>(400)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>581</b>	<b>581</b>	<b>100%</b>	<b>(400)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
<b>Receipts</b>										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		-	-	-	-	-	-	-		-
Increase (decrease) in consumer deposits		-	-	-	4,729	4,729	-	4,729	#DIV/0!	-
<b>Payments</b>										
Repayment of borrowing		-	-	-	-	-	-	-		-
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>4,729</b>	<b>4,729</b>	<b>-</b>	<b>(4,729)</b>	<b>#DIV/0!</b>	<b>-</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>2,277</b>	<b>1,355</b>	<b>-</b>	<b>10,697</b>	<b>10,697</b>	<b>727</b>			<b>1,355</b>
Cash/cash equivalents at beginning:		12,929	7,998	-			7,998			-
Cash/cash equivalents at month/y ear end:		15,206	9,352	-		10,697	8,725			1,355

### 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 - M01 July

Description	NT Code	Budget Year 2023/24										Total over 90 days	Actual Bad Debts Written Off against Debtors	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	181 Dys-1 Yr	Over 1Yr	Total					
<b>R thousands</b>															
<b>Debtors Age Analysis By Income Source</b>															
Trade and Other Receivables from Exchange Transactions - Water	1200	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-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	26	-	-	24	-	-	-	-	406	456	430	-	-	
<b>Total By Income Source</b>	<b>2000</b>	<b>26</b>	<b>-</b>	<b>-</b>	<b>24</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>406</b>	<b>456</b>	<b>430</b>	<b>-</b>	<b>-</b>	
<b>2022/23 - totals only</b>		<b>193659</b>	<b>35980</b>	<b>2866</b>	<b>26279</b>	<b>2949</b>	<b>643</b>	<b>450405</b>	<b>292567</b>	<b>1,005</b>	<b>773</b>	<b>0</b>	<b>0</b>		
<b>Debtors Age Analysis By Customer Group</b>															
Organs of State	2200	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	2300	11	-	-	-	-	-	-	-	1	12	1	-	-	
Households	2400	14	-	-	24	-	-	-	-	405	443	429	-	-	
Other	2500	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total By Customer Group</b>	<b>2600</b>	<b>26</b>	<b>-</b>	<b>-</b>	<b>24</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>406</b>	<b>456</b>	<b>430</b>	<b>-</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 - M01 July

Description	NT Code	Budget Year 2023/24									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	103	12	-	-	-	-	-	-	-	116	381
Auditor General	0800	-	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Type</b>	<b>1000</b>	<b>103</b>	<b>12</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>116</b>	<b>381</b>

## 3.2

**SECTION 6 – GRANT RECEIPTS AND RECEIPTS**

CENTRAL KAROO MTREF ALLOCATIONS: 2023/24								
	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
<b>C DCS Central Karoo</b>								
<b>Direct transfers</b>								
Equitable share and related	-	15,713		-	-	-	-	-
<b>Infrastructure</b>	1,031	-	(31)	-	-	1,000	1,000	-
Rural roads assets management systems grant	1,031	-	(31)	-	-	1,000	1,000	-
<b>Capacity building and other current transfers</b>	0	-	(57)	(1)	-	(58)	-	(58)
Local government financial management grant	0	-	(48)	(1)	-	(49)	-	(49)
Expanded public works programme integrated grant for municipalities	-	-	(9)	-	-	(9)	-	(9)
<b>Sub total direct transfers</b>	<b>1,031</b>	<b>15,713</b>	<b>(88)</b>	<b>(1)</b>	<b>-</b>	<b>942</b>	<b>1,000</b>	<b>(58)</b>
<b>Total: Transfers from National Treasury</b>	<b>1,031</b>	<b>15,713</b>	<b>(88)</b>	<b>(1)</b>	<b>-</b>	<b>942</b>	<b>1,000</b>	<b>(58)</b>
<b>Transfers for Provincial Departments</b>								
<b>Municipal Allocations from Provincial Department</b>								
<b>Provincial Treasury</b>	653	-	-	-	-	653	653	-
Western Cape Financial Management Support Grant	9	-	-	-	-	9	9	-
Western Cape Financial Management Capability Building Grant	200	-	-	-	-	200	200	-
Western Cape Financial Management Capacity Building Grant	443	-	-	-	-	443	443	-
<b>Community Safety</b>	-	540	-	-	-	540	540	-
Safety initiative implementation - Whole of Society Approach (WOSA)	-	540	-	-	-	540	540	-
<b>Local Government</b>	1,618	-	-	-	-	1,618	1,618	-
Local Government Internship Grant	75	-	-	-	-	75	75	-
Joint District and Metro Approach Grant	993	-	-	-	-	993	993	-
Local Government Public Employment Support Grant	200	-	-	-	-	200	200	-
Local Government Emergency Load-shedding Relief Grant	350	-	-	-	-	350	350	-
Municipal Drought Relief Grant	-	-	-	-	-	-	-	-
<b>Total: Transfers from Provincial Departments</b>	<b>2,271</b>	<b>540</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,811</b>	<b>2,811</b>	<b>-</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>	503	-	(68)	-	-	434	434	-
The Chemical Industries Education and Training Authority	216	-	(68)	-	-	148	148	-
Nedbank Winter Outreach	30	-	-	-	-	30	30	-
Local Government Sector and Training Authority (Africa Creek)	202	-	-	-	-	202	202	-
Local Government Sector and Training Authority (LGLDP - 202331655 & 20233368)	38	-	-	-	-	38	38	-
Local Government Sector and Training Authority (LGLDP - 20239677)	17	-	-	-	-	17	17	-
Local Government Sector and Training Authority (LGLDP - 20216264)	-	-	-	-	-	-	-	-
<b>Total: Transfers from Other grant providers</b>	<b>503</b>	<b>-</b>	<b>(68)</b>	<b>-</b>	<b>-</b>	<b>434</b>	<b>434</b>	<b>-</b>
<b>TOTAL GRANT ALLOCATIONS FROM PROVINCIAL, NATIONAL AND OTHER</b>	<b>3,805</b>	<b>16,253</b>	<b>(156)</b>	<b>(1)</b>	<b>-</b>	<b>4,188</b>	<b>4,245</b>	<b>(58)</b>

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

**3.3.1 Supporting Table C12:**

Supporting Table C12 reconciled with Table C5.

Choose name from list - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M01 July									
Month	2022/23	Budget Year 2023/24							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	% spend of Original Budget
R thousands								%	
<b>Monthly expenditure performance trend</b>									
July	-	-	-	-	-	-	-	-	
August	-	-	-	-	-	-	-	-	
September	-	-	-	-	-	-	-	-	
October	-	-	-	-	-	-	-	-	
November	-	-	-	-	-	-	-	-	
December	-	-	-	-	-	-	-	-	
January	-	-	-	-	-	-	-	-	
February	-	-	-	-	-	-	-	-	
March	-	-	-	-	-	-	-	-	
April	-	-	-	-	-	-	-	-	
May	-	-	-	-	-	-	-	-	
June	-	-	-	-	-	-	-	-	
<b>Total Capital</b>	-	-	-	-	-	-	-	-	

## QUALITY CERTIFICATE

I, Mr M Nkungwana 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 July 2023/2024 financial year, has been prepared in accordance with the Municipal Finance Management Act and regulations made under the Act.

**Print Name** :Mr Mzingisi Gratitude Nkungwana  
Acting Municipal Manager

**Signature**  .....

**Date:** 15 August 2023