

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 DECEMBER 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:

During the quarter under review, the municipality finalized the external audit of their annual financial statements by the Auditor-General. The municipality also revised their original budget and it was approved during a council meeting on the 14th of December 2023.

2.2 SECTION 2 – RESOLUTIONS:

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

RESOLVED:

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

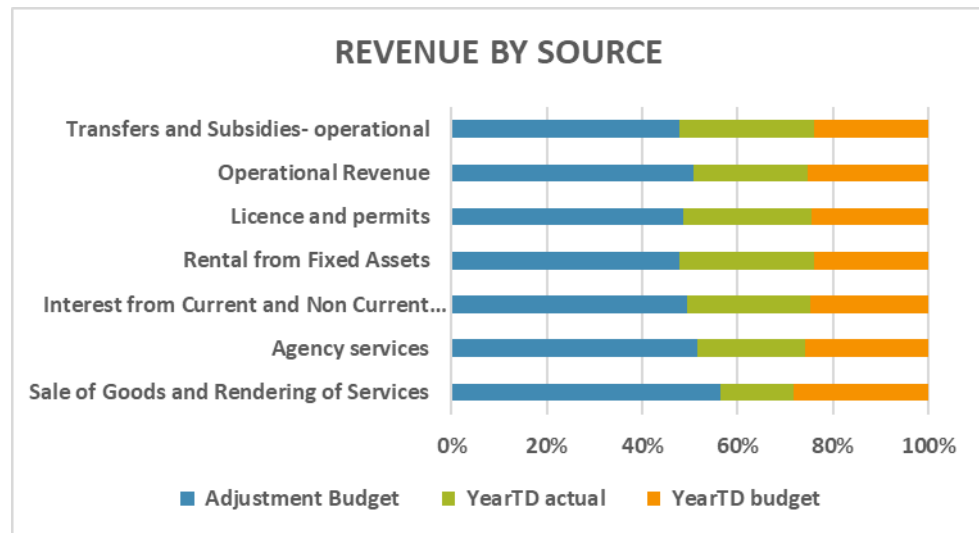
	Capital Expenditure	Operating Expenditure	Operating Revenue
Original Budget	1 226 088,00	116 972 055,00	118 226 991,00
Actual spend / received (YTD)	92 105,07	57 161 624,76	60 986 887,00
Percentage Spend (YTD)	8%	49%	52%

The table reflects spending of the capital budget of 8%. The total operating expenditure and revenue reflects percentage spent of 49% and 52% 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 29.526 million for the actual year to date represents 47.28% of the total budget amount.

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

The budget amount for Interest earned R1 747 727, whilst the year-to-date actual revenue is R 915 875. Thus, reflecting receipt of 52.4% at the end of December 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 57 161 625.

2.3.2.3 Operating Expenditure by Municipal Vote (Figure 2):

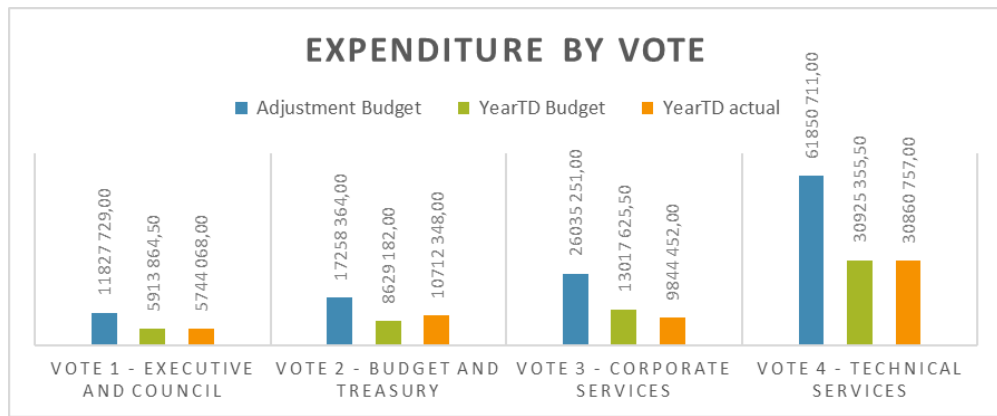


Figure 2 – Breakdown Operating Expenditure by Municipal Vote

Expenditure by Vote	Adjustment Budget	YearTD Budget	YearTD actual	% Spend
Vote 1 - EXECUTIVE AND COUNCIL	11 827 729,00	5 913 864,50	5 744 068,00	48,56%
Vote 2 - BUDGET AND TREASURY	17 258 364,00	8 629 182,00	10 712 348,00	62,07%
Vote 3 - CORPORATE SERVICES	26 035 251,00	13 017 625,50	9 844 452,00	37,81%
Vote 4 - TECHNICAL SERVICES	61 850 711,00	30 925 355,50	30 860 757,00	49,90%
Total Expenditure by Vote	116 972 055,00	58 486 027,50	57 161 625,00	49%

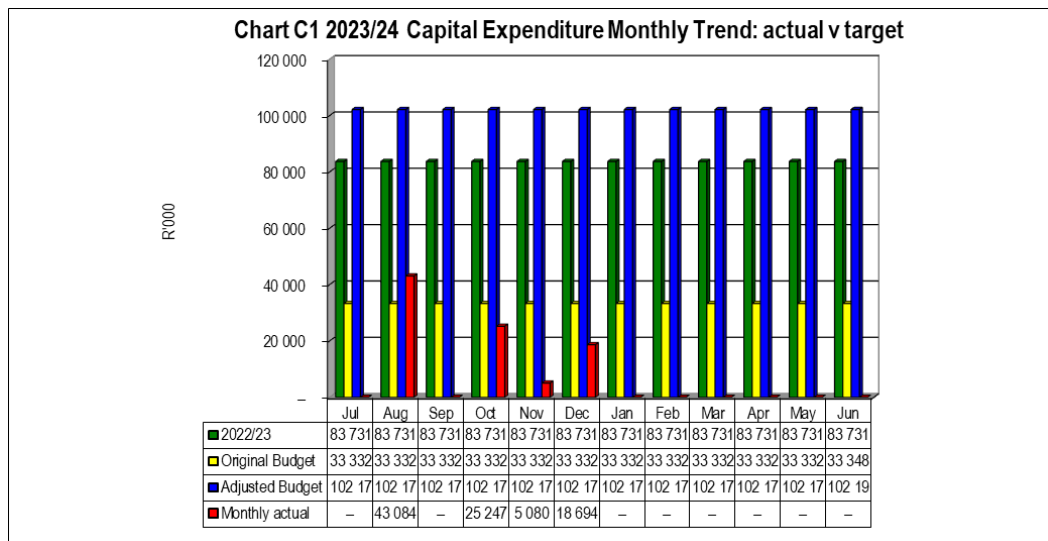
The budget for Corporate Services is R 26.035 million of which R 9.844 million has been expended representing 37.81% of the budget amount.

The budget for Budget and Treasury is R 17.258 million of which R 10.712 million has been expended representing 62.07% of the budget amount.

The budget for Executive and Council is R 11.828 million of which R 5.744 million has been expended representing 48.56% of the budget amount.

2.3.2.4 Capital Expenditure (Figure 3):

There was capital spending of R 92 105.07 for the financial year to date, representing a capital spending percentage of 8% at the end of December 2023. The total capital budget is R 1 226 088. 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 December 2023 amounts to R 12.276 million.

DC5 - CENTRAL KAROO DISTRICT MUNICIPALITY

Commitments against Cash and Cash Equivalents		December 2023
Item		Amount
Cash in Bank		9 342 974,46
Call investment deposits		9 956 629,01
Total Cash and Cash equivalents		19 299 603,47
Total commitments against cash		7 023 728,42
Unspent Conditional Grants		5 634 191,86
Creditors		1 389 536,56
Retentions		-
		12 275 875,05

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 - M06 December

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
R thousands									
Financial Performance									
Property rates	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-
Investment revenue	1 298	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational	1 298	1 148	1 748	130	916	874	42	5%	1 748
Other own revenue	110 861	113 733	116 479	16 887	60 071	58 240	1 831	3%	-
Total Revenue (excluding capital transfers and contributions)	113 458	114 881	118 227	17 016	60 987	59 113	1 873	3%	118 227
Employee costs	62 400	60 704	59 681	7 963	33 911	29 841	4 069		59 681
Remuneration of Councillors	4 829	5 308	5 058	411	2 551	2 529	22		5 058
Depreciation and amortisation	939	734	734	-	-	367	(367)		734
Interest	834	0	0	-	-	0	(0)		0
Inventory consumed and bulk purchases	12 599	19 624	21 908	798	8 096	10 954	(2 858)		21 908
Transfers and subsidies	1 533	231	431	-	61	216	(154)	-72%	431
Other expenditure	34 569	27 848	29 159	1 363	12 543	14 580	(2 037)	-14%	29 159
Total Expenditure	117 703	114 451	116 972	10 535	57 162	58 487	(1 325)	-2%	116 972
Surplus/(Deficit)	(4 245)	430	1 255	6 481	3 825	627	3 199	511%	1 255
Transfers and subsidies - capital (monetary allocations)	-	-	-	-	-	-	-		-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-		-
Surplus/(Deficit) after capital transfers & contributions	(4 245)	430	1 255	6 481	3 825	627	3 199	511%	1 255
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-		-
Surplus/ (Deficit) for the year	(4 245)	430	1 255	6 481	3 825	627	3 199	511%	1 255
Capital expenditure & funds sources									
Capital expenditure	1 005	400	1 226	19	92	613	(521)	-85%	1 226
Capital transfers recognised	837	150	976	19	19	488	(469)	-96%	976
Borrowing	-	-	-	-	-	-	-		-
Internally generated funds	168	250	250	-	73	125	(52)	-41%	250
Total sources of capital funds	1 005	400	1 226	19	92	613	(521)	-85%	1 226
Financial position									
Total current assets	19 336	21 136	21 136		7 898				21 136
Total non current assets	14 462	18 285	19 111		94				19 111
Total current liabilities	9 407	7 150	7 150		4 167				7 150
Total non current liabilities	13 173	14 921	14 921		-				14 921
Community wealth/Equity	11 118	17 640	18 465		3 825				18 465
Cash flows									
Net cash from (used) operating	(4 778)	1 523	1 523	16 629	60 763	762	(60 002)	-7878%	1 523
Net cash from (used) investing	6 817	(400)	(400)	(21)	(109)	3 486	3 596	103%	(400)
Net cash from (used) financing	-	-	-	7 963	33 911	-	(33 911)	#DIV/0!	-
Cash/cash equivalents at the month/year end	14 968	9 121	9 121	-	94 565	12 246	(82 319)	-672%	1 123
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	31	3	-	-	-	8	-	173	215
Creditors Age Analysis									
Total Creditors	51	35	0	0	0	0	0	1 304	1 390

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) - M06 December

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									
Revenue - Functional										
<i>Governance and administration</i>		52 904	51 361	52 932	12 348	31 480	26 466	5 014	19%	52 932
Executive and council		44 390	49 054	48 917	12 028	30 184	24 459	5 725	23%	48 917
Finance and administration		8 514	2 307	4 015	320	1 296	2 008	(712)	-35%	4 015
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		26	600	609	0	0	304	(304)	-100%	609
Community and social services		26	67	75	-	-	38	(38)	-100%	75
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	534	534	0	0	267	(267)	-100%	534
<i>Economic and environmental services</i>		60 529	62 920	64 686	4 668	29 507	32 343	(2 836)	-9%	64 686
Planning and development		-	540	2 306	-	(1)	1 153	(1 154)	-100%	2 306
Road transport		60 529	62 380	62 380	4 668	29 508	31 190	(1 682)	-5%	62 380
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	113 458	114 881	118 227	17 016	60 987	59 113	1 873	3%	118 227
Expenditure - Functional										
<i>Governance and administration</i>		41 228	35 203	36 788	3 209	18 668	18 394	273	1%	36 788
Executive and council		9 123	11 396	10 463	800	5 102	5 232	(129)	-2%	10 463
Finance and administration		31 022	22 672	25 190	2 319	12 924	12 595	329	3%	25 190
Internal audit		1 083	1 135	1 135	90	642	568	74	13%	1 135
<i>Community and public safety</i>		10 139	10 015	9 252	882	3 623	4 626	(1 003)	-22%	9 252
Community and social services		2 925	829	853	3	89	427	(338)	-79%	853
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		1 685	2 908	2 211	105	428	1 105	(677)	-61%	2 211
Housing		-	-	-	-	-	-	-	-	-
Health		5 529	6 278	6 188	774	3 106	3 094	11	0%	6 188
<i>Economic and environmental services</i>		66 285	69 157	70 876	6 445	34 816	35 439	(623)	-2%	70 876
Planning and development		4 965	6 777	8 496	698	3 471	4 248	(777)	-18%	8 496
Road transport		61 321	62 380	62 381	5 746	31 345	31 191	154	0%	62 381
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
<i>Other</i>		51	75	55	-	55	28	27	100%	55
Total Expenditure - Functional	3	117 703	114 451	116 972	10 535	57 162	58 487	(1 325)	-2%	116 972
Surplus/ (Deficit) for the year		(4 245)	430	1 255	6 481	3 825	627	3 199	511%	1 255

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) - M06

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										
Revenue by Vote										
Vote 1 - Executive and Council	1	44 390	49 054	48 917	12 028	30 184	24 459	5 725	23,4%	48 917
Vote 2 - Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 3 - Finance		2 557	1 053	1 508	8	102	754	(652)	-86,4%	1 508
Vote 4 - Corporate Services		5 982	2 394	5 422	312	1 193	2 711	(1 518)	-56,0%	5 422
Vote 5 - Technical Services		60 529	62 380	62 380	4 668	29 508	31 190	(1 682)	-5,4%	62 380
Total Revenue by Vote	2	113 458	114 881	118 227	17 016	60 987	59 113	1 873	3,2%	118 227
Expenditure by Vote										
Vote 1 - Executive and Council	1	10 028	12 531	11 828	890	5 744	5 914	(170)	-2,9%	11 828
Vote 2 - Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 3 - Finance		21 599	16 435	17 258	1 760	10 712	8 629	2 083	24,1%	17 258
Vote 4 - Corporate Services		24 735	23 105	26 035	2 243	9 844	13 018	(3 173)	-24,4%	26 035
Vote 5 - Technical Services		61 342	62 380	61 851	5 642	30 861	30 926	(65)	-0,2%	61 851
Total Expenditure by Vote	2	117 703	114 451	116 972	10 535	57 162	58 487	(1 325)	-2,3%	116 972
Surplus/ (Deficit) for the year	2	(4 245)	430	1 255	6 481	3 825	627	3 199	510,5%	1 255

Table C3C: Monthly Budget Statement – Financial:

Choose name from list - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - A - M06 December

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
Revenue by Vote	1									
Vote 1 - Executive and Council 1.1 - [Name of sub-vote]		44 390	49 054	48 917	12 028	30 184	24 459	5 725	23%	48 917
Vote 2 - Municipal Manager 2.1 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
Vote 3 - Finance 3.1 - [Name of sub-vote]		2 557	1 053	1 508	8	102	754	(652)	-86%	1 508
Vote 4 - Corporate Services 4.1 - [Name of sub-vote]		5 982	2 394	5 422	312	1 193	2 711	(1 518)	-56%	5 422
Vote 5 - Technical Services 5.1 - [Name of sub-vote]		60 529	62 380	62 380	4 668	29 508	31 190	(1 682)	-5%	62 380
Total Revenue by Vote	2	113 458	114 881	118 227	17 016	60 987	59 113	1 873	3%	118 227
Expenditure by Vote	1									
Vote 1 - Executive and Council 1.1 - [Name of sub-vote]		10 028	12 531	11 828	890	5 744	5 914	(170)	-3%	11 828
Vote 2 - Municipal Manager 2.1 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
Vote 3 - Finance 3.1 - [Name of sub-vote]		21 599	16 435	17 258	1 760	10 712	8 629	2 083	24%	17 258
Vote 4 - Corporate Services 4.1 - [Name of sub-vote]		24 735	23 105	26 035	2 243	9 844	13 018	(3 173)	-24%	26 035
Vote 5 - Technical Services 5.1 - [Name of sub-vote]		61 342	62 380	61 851	5 642	30 861	30 926	(65)	0%	61 851
Total Expenditure by Vote	2	117 703	114 451	116 972	10 535	57 162	58 487	(1 325)	(0)	116 972
Surplus/ (Deficit) for the year	2	(4 245)	430	1 255	6 481	3 825	627	3 199	0	1 255

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) - M06 December

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
R thousands										
Revenue										
Exchange Revenue										
Service charges - Electricity		-	-	-	-	-	-	-	-	-
Service charges - Water		-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management		-	-	-	-	-	-	-	-	-
Service charges - Waste management		-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services		44	154	224	1	60	112	(52)	-46%	224
Agency services		5 493	6 666	6 666	483	2 898	3 333	(435)	-13%	6 666
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		-	-	-	-	-	-	-	-	-
Interest from Current and Non Current Assets		1 298	1 148	1 748	130	916	874			1 748
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		96	55	55	5	32	27	5	18%	55
Licence and permits		47	19	44	4	25	22	2	11%	44
Operational Revenue		60 681	62 441	62 451	4 671	29 526	31 225	(1 700)	-5%	62 451
Non-Exchange Revenue										
Property rates		-	-	-	-	-	-	-	-	-
Surcharges and Taxes		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	-	-	-	-	-	-	-	-
Licence and permits		-	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational		42 994	44 398	47 039	11 723	27 530	23 520	4 010		47 039
Interest		-	-	-	-	-	-	-	-	-
Fuel Levy		-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		1	-	-	-	-	-	-	-	-
Other Gains		2 804	(0)	(0)	-	-	(0)	0		(0)
Discontinued Operations		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		113 458	114 881	118 227	17 016	60 987	59 113	1 873	3%	118 227
Expenditure By Type										
Employee related costs		62 400	60 704	59 681	7 963	33 911	29 841	4 069	14%	59 681
Remuneration of councillors		4 829	5 308	5 058	411	2 551	2 529	22	1%	5 058
Bulk purchases - electricity		-	-	-	-	-	-	-	-	-
Inventory consumed		12 599	19 624	21 908	798	8 096	10 954	(2 858)		21 908
Debt impairment		-	-	-	-	-	-	-	-	-
Depreciation and amortisation		939	734	734	-	-	367	(367)	-100%	734
Interest		834	0	0	-	-	0	(0)	-100%	0
Contracted services		9 491	6 576	7 476	377	3 893	3 738	155	4%	7 476
Transfers and subsidies		1 533	231	431	-	61	216	(154)	-72%	431
Irrecoverable debts written off		90	-	-	-	-	-	-	-	-
Operational costs		22 817	21 272	21 684	986	8 650	10 842	(2 192)	-20%	21 684
Losses on Disposal of Assets		1 936	-	-	-	-	-	-	-	-
Other Losses		234	0	0	-	0	0	0		0
Total Expenditure		117 703	114 451	116 972	10 535	57 162	58 487	(1 325)	-2%	116 972
Surplus/(Deficit)		(4 245)	430	1 255	6 481	3 825	627	3 199	0	1 255
Transfers and subsidies - capital (monetary allocations)		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		(4 245)	430	1 255	6 481	3 825	627			1 255
Income Tax		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		(4 245)	430	1 255	6 481	3 825	627			1 255
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		(4 245)	430	1 255	6 481	3 825	627			1 255
Share of Surplus/Deficit attributable to Associates		-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		(4 245)	430	1 255	6 481	3 825	627			1 255

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) - M06 December

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									
Multi-Year expenditure appropriation	2									
Vote 1 - Executive and Council		-	100	100	-	7	50	(43)	-86%	100
Vote 2 - Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 3 - Finance		85	25	25	-	-	12	(12)	-100%	25
Vote 4 - Corporate Services		-	25	25	-	1	12	(11)	-89%	25
Vote 5 - Technical Services		-	-	-	-	-	-	-	-	-
Vote 6 - COMMUNITY & SOCIAL SERVICES		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	85	150	150	-	9	75	(66)	-89%	150
Single Year expenditure appropriation	2									
Vote 1 - Executive and Council		130	-	-	-	-	-	-	-	-
Vote 2 - Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 3 - Finance		31	25	329	-	22	165	(143)	-87%	329
Vote 4 - Corporate Services		759	225	747	19	62	373	(312)	-83%	747
Vote 5 - Technical Services		-	-	-	-	-	-	-	-	-
Vote 6 - COMMUNITY & SOCIAL SERVICES		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	920	250	1 076	19	84	538	(454)	-84%	1 076
Total Capital Expenditure		1 005	400	1 226	19	92	613	(521)	-85%	1 226
Capital Expenditure - Functional Classification										
Governance and administration		262	150	150	-	29	75	(46)	-61%	150
Executive and council		130	100	100	-	7	50	(43)	-86%	100
Finance and administration		132	50	50	-	22	25	(3)	-13%	50
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		729	165	165	19	62	83	(21)	-25%	165
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		729	165	165	19	62	83	(21)	-25%	165
Economic and environmental services		14	85	911	-	1	456	(454)	-100%	911
Planning and development		14	85	911	-	1	456	(454)	-100%	911
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	1 005	400	1 226	19	92	613	(521)	-85%	1 226
Funded by:										
National Government		707	150	672	19	19	336	(317)	-94%	672
Provincial Government		130	-	304	-	-	152	(152)	-100%	304
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat/ Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatbns, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		837	150	976	19	19	488	(469)	-96%	976
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		168	250	250	-	73	125	(52)	-41%	250
Total Capital Funding		1 005	400	1 226	19	92	613	(521)	-85%	1 226

2.4.1.6 Table C6: Monthly Budget Statement – Financial Position:

Choose name from list - Table C6 Monthly Budget Statement - Financial Position - M06 December

Description	Ref	2022/23	Budget Year 2023/24			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash and cash equivalents		11 309	9 121	9 121	7 925	9 121
Trade and other receivables from exchange transactions		662	9 883	9 883	(418)	9 883
Receivables from non-exchange transactions		-	-	-	-	-
Current portion of non-current receivables		531	501	501	-	501
Inventory		1 557	1 279	1 279	438	1 279
VAT		850	723	723	(765)	723
Other current assets		4 427	(370)	(370)	718	(370)
Total current assets		19 336	21 136	21 136	7 898	21 136
Non current assets						
Investments		-	-	-	-	-
Investment property		-	-	-	-	-
Property, plant and equipment		7 856	10 865	11 691	94	11 691
Biological assets		-	-	-	-	-
Living and non-living resources		-	-	-	-	-
Heritage assets		-	-	-	-	-
Intangible assets		62	47	47	-	47
Trade and other receivables from exchange transactions		-	-	-	-	-
Non-current receivables from non-exchange transactions		6 544	7 372	7 372	-	7 372
Other non-current assets		-	-	-	-	-
Total non current assets		14 462	18 285	19 111	94	19 111
TOTAL ASSETS		33 798	39 421	40 247	7 992	40 247
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Financial liabilities		-	-	-	-	-
Consumer deposits		2	-	0	-	0
Trade and other payables from exchange transactions		1 241	1 752	1 752	440	1 752
Trade and other payables from non-exchange transactions		3 505	347	347	3 856	347
Provision		4 421	4 600	4 600	(223)	4 600
VAT		(570)	(477)	(477)	73	(477)
Other current liabilities		809	928	928	21	928
Total current liabilities		9 407	7 150	7 150	4 167	7 150
Non current liabilities						
Financial liabilities		-	100	100	-	100
Provision		2 279	-	0	-	0
Long term portion of trade payables		-	-	-	-	-
Other non-current liabilities		10 894	14 821	14 821	-	14 821
Total non current liabilities		13 173	14 921	14 921	-	14 921
TOTAL LIABILITIES		22 580	22 070	22 070	4 167	22 070
NET ASSETS	2	11 218	17 351	18 177	3 825	18 177
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		11 118	17 640	18 465	3 825	18 465
Reserves and funds		-	-	-	-	-
Other		-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	11 118	17 640	18 465	3 825	18 465

2.4.1.7 Table C7: Monthly Budget Statement – Cash Flow:

Choose name from list - Table C7 Monthly Budget Statement - Cash Flow - M06 December

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
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		-	-	-	-	-	-	-		-
Service charges		-	-	-	-	-	-	-		-
Other revenue		68 256	69 318	69 318	5 467	33 543	34 659	(1 116)	-3%	69 318
Transfers and Subsidies - Operational		44 737	44 398	44 398	11 540	31 175	22 199	8 975	40%	44 398
Transfers and Subsidies - Capital		350	-	-	-	-	-	-		-
Interest		-	1 148	1 148	-	-	574	(574)	-100%	1 148
Dividends		-	-	-	-	-	-	-		-
Payments										
Suppliers and employees		(118 122)	(113 110)	(113 110)	(377)	(3 954)	(56 555)	(52 601)	93%	(113 110)
Interest		-	-	-	-	-	-	-		-
Transfers and Subsidies		-	(231)	(231)	-	-	(116)	(116)	100%	(231)
NET CASH FROM/(USED) OPERATING ACTIVITIES		(4 778)	1 523	1 523	16 629	60 763	762	(60 002)	-7878%	1 523
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		-	-	-	-	-	-	-		-
Decrease (increase) in non-current receivables		6 544	-	-	-	-	3 686	(3 686)	-100%	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-		-
Payments										
Capital assets		273	(400)	(400)	(21)	(109)	(200)	(91)	45%	(400)
NET CASH FROM/(USED) INVESTING ACTIVITIES		6 817	(400)	(400)	(21)	(109)	3 486	3 596	103%	(400)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		-	-	-	-	-	-	-		-
Increase (decrease) in consumer deposits		-	-	-	7 963	33 911	-	33 911	#DIV/0!	-
Payments										
Repayment of borrowing		-	-	-	-	-	-	-		-
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	-	-	7 963	33 911	-	(33 911)	#DIV/0!	-
NET INCREASE/ (DECREASE) IN CASH HELD		2 039	1 123	1 123	24 571	94 565	4 248			1 123
Cash/cash equivalents at beginning:		12 929	7 998	7 998			7 998			-
Cash/cash equivalents at month/year end:		14 968	9 121	9 121		94 565	12 246			1 123

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 - M06 December

Description	NT Code	Budget Year 2023/24										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts I.L.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	Total over 90 days			
R thousands														
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1200	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1600	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	31	3	-	-	-	8	-	173	215	181	-	-	-
Total By Income Source	2000	31	3	-	-	-	8	-	173	215	181	-	-	-
2022/23 - totals only		29239	207	0	0	0	155560	29574	513656	728	699	0	0	0
Debtors Age Analysis By Customer Group														
Organs of State	2200	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	2300	3	3	-	-	-	8	-	1	15	9	-	-	-
Households	2400	28	-	-	-	-	-	-	172	200	172	-	-	-
Other	2500	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	2600	31	3	-	-	-	8	-	173	215	181	-	-	-

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 - M06 December

Description	NT Code	Budget Year 2023/24									Prior year blals 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		
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	51	35	0	0	0	0	0	1 304	1 390	1 758	-
Auditor General	0800	-	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	51	35	0	0	0	0	0	1 304	1 390	1 758	-

3.2

SECTION 6 – GRANT RECEIPTS AND RECEIPTS

CENTRAL KAROO MTREF ALLOCATIONS: NOVEMBER 2023/24							
C DC5 Central Karoo	Opening Balance R thousands	Received R thousands	Expenditure R thousands	VAT transferred to Revenue	Closing Balance R thousands	Unspent Grant R thousands	Unpaid Grant R thousands
Direct transfers							
Equitable share and related	-	-	-	-	-	-	-
Infrastructure	2 403	-	(62)	(5)	2 086	2 086	-
Rural roads assets management systems grant	2 152	-	(62)	(5)	2 086	2 086	-
Capacity building and other current transfers	804	-	(274)	-	902	902	-
Local government financial management grant	748	-	(87)	-	661	661	-
Expanded public works programme integrated grant for municipalities	427	-	(187)	-	241	241	-
Sub total direct transfers	3 207	-	(336)	(5)	2 987	2 987	-
Total: Transfers from National Treasury	3 207	-	(336)	(5)	2 987	2 987	-
Transfers for Provincial Departments							
Municipal Allocations from Provincial Department							
Provincial Treasury	653	-	-	-	287	287	-
Western Cape Financial Management Support Grant	-	-	-	-	-	-	-
Western Cape Financial Management Capability Building Grant	200	-	-	-	200	200	-
Western Cape Financial Management Capacity Building Grant	87	-	-	-	87	87	-
Community Safety	540	-	(1)	-	216	216	-
Safety initiative implementation - Whole of Society Approach (WOSA)	217	-	(1)	-	216	216	-
Local Government	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	-	-	-	-	-	-	-
Total: Transfers from Provincial Departments	2 811	-	(1)	-	2 122	2 122	-
Transfers for Other Grant Providers							
Municipal Allocations from other grant providers							
<i>of which</i>							
Other Grant Providers	364	220	(66)	-	525	525	-
The Chemical industries Education and Traing Authority	84	-	(66)	-	18	18	-
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	133	-	-	149	149	-
Local Government Sector and Training Authority (LGLDP - 20216264)	-	87	-	-	87	87	-
Total: Transfers from Other grant providers	364	220	(66)	-	525	525	-
TOTAL GRANT ALLOCATIONS FROM PROVINCIAL, NATIONAL AND OTHER	6 382	220	(403)	(5)	5 634	5 634	-

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

Month	2022/23	Budget Year 2023/24				
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD budget	% spend of Original Budget
R thousands						
Monthly expenditure performance trend						
July	84	33	102	–	102	
August	84	33	102	43	204	#VALUE!
September	84	33	102	–	307	
October	84	33	102	25	409	#VALUE!
November	84	33	102	5	511	#VALUE!
December	84	33	102	19	613	#VALUE!
January	84	33	102	–	715	
February	84	33	102	–	817	
March	84	33	102	–	920	
April	84	33	102	–	1 022	
May	84	33	102	–	1 124	
June	84	33	102	–	1 226	
Total Capital expenditure	1 005	400	1 226	92		

QUALITY CERTIFICATE

I, Mr A, Makendlana Acting 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 December 2023/2024 financial year, has been prepared in accordance with the Municipal Finance Management Act and regulations made under the Act.

Print Name :Mr A Makendlana
Acting Municipal Manager

Signature



Date: 15 January 2024