

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 APRIL 2024



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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:

Additional clarity on the content of this report or answers to any questions is available from the Director Financial Services and The Budget & Reporting Section.

2.2 SECTION 2 – RESOLUTIONS:

The recommended Resolution to Council with regard to the APRIL 2024 In-Year Report is:

RESOLVED:

- (a) That the Council take note of contents in the in-year monthly report for APRIL 2024 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 C6 – Monthly Budget Statement: Financial Position; and
 - (vi) Table C7 – Monthly Budget Statement – Cash Flows.

- (b) Any other resolutions required by the Council.

2.3 SECTION 3 – EXECUTIVE SUMMARY:

2.3.1 Introduction:

All the schedules reflect the following information:

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

2.3.2 Financial Performance, Position and Cash Flow:

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

2.3.2.1 Financial Performance:

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

2.3.2.1.1 Overall View:

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

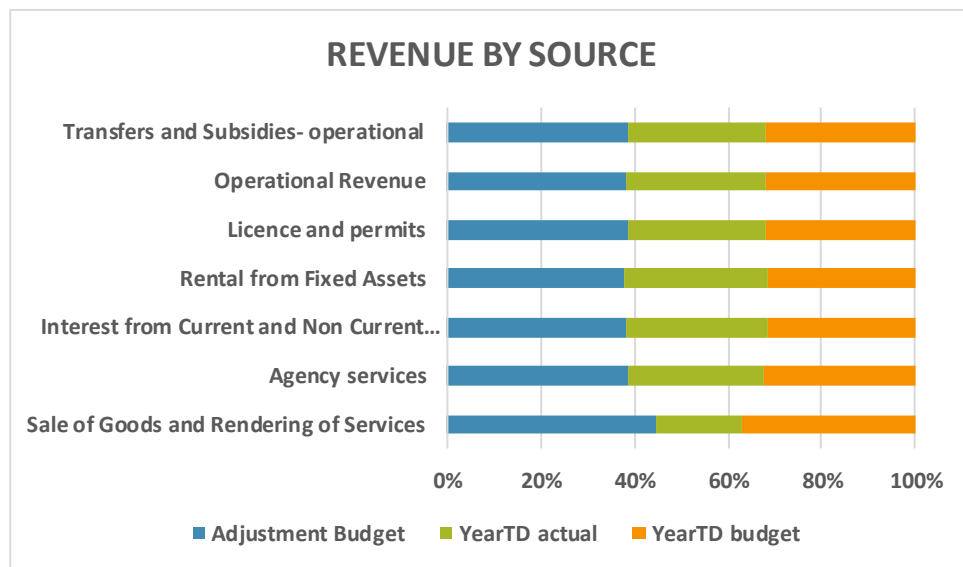
	<u>Capital Expenditure</u>	<u>Operating Expenditure</u>	<u>Operating Revenue</u>
Original Budget	3 970 795,00	117 836 823,00	121 849 235,00
Actual spend / received (YTD)	642 300,00	97 962 651,00	93 013 040,00
Percentage Spend (YTD)	16%	83%	76%

The table reflects spending of the capital budget of 16%. R2.4 million of the unspent capital budget pertains to the acquisition of two water tankers. The

municipality is busy engaging with National Treasury to utilise an existing transversal tender for this procurement process. The total operating expenditure and revenue reflects percentage spent of 83% and 76% respectively. This is reasonable with regards to the YTD performance.

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 49.41 million for the actual year to date represents 79.33% of the total budget amount.

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

The budget amount for Interest earned R1 797 727, whilst the year-to-date actual revenue is R 1 432 542. Thus, reflecting receipt of 79.70% at the end of APRIL 2024.

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 R 97 962 651.

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

3

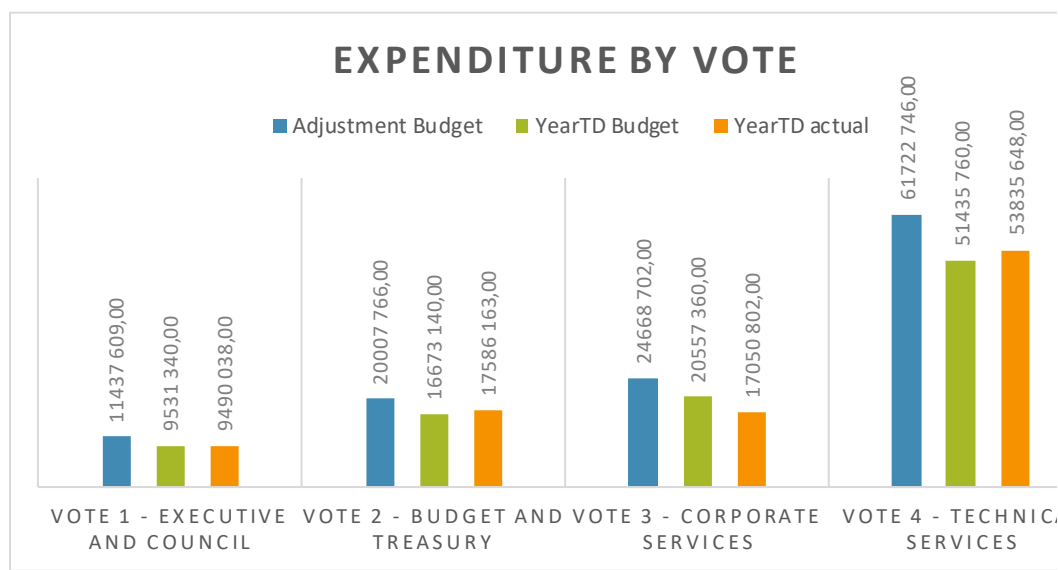


Figure 2 – Breakdown Operating Expenditure by Municipal Vote

Expenditure by Vote	Adjustment Budget	YearTD Budget	YearTD actual	% Spend
Vote 1 - EXECUTIVE AND COUNCIL	11 437 609,00	9 531 340,00	9 490 038,00	82,97%
Vote 2 - BUDGET AND TREASURY	20 007 766,00	16 673 140,00	17 586 163,00	87,90%
Vote 3 - CORPORATE SERVICES	24 668 702,00	20 557 360,00	17 050 802,00	69,12%
Vote 4 - TECHNICAL SERVICES	61 722 746,00	51 435 760,00	53 835 648,00	87,22%
Total Expenditure by Vote	117 836 823,00	98 197 600,00	97 962 651,00	83%

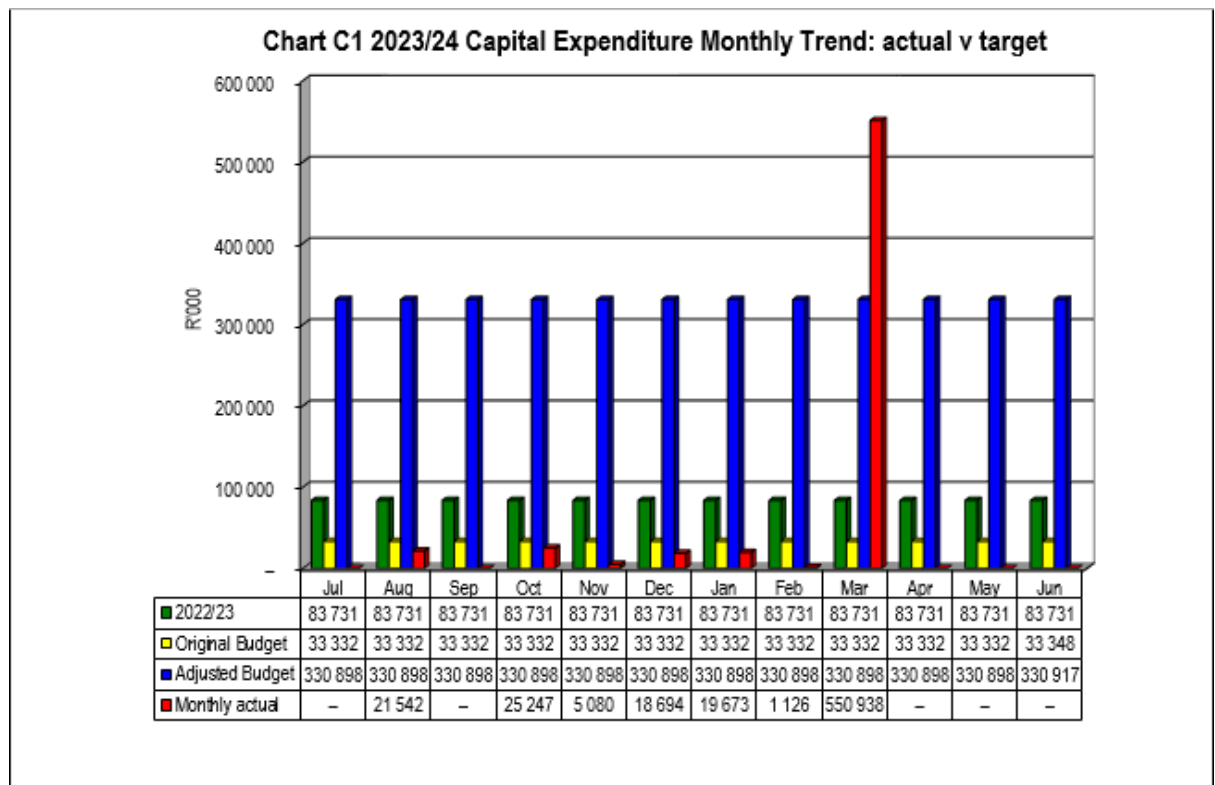
The budget for Corporate Services is R24.668 million of which 17.050 million has been expended representing 69.12% of the budget amount.

The budget for Budget and Treasury is R 20.007 million of which R 17.586 million has been expended representing 87.90% of the budget amount.

The budget for Executive and Council is R 11.437million of which R9.490 million has been expended representing 82.97% of the budget amount.

2.3.2.4 Capital Expenditure (Figure 3):

There was capital spending of R 642 300 for the financial year to date, representing a capital spending percentage of 16% at the end of APRIL 2024. The total capital budget is R 3.970 million. The figure below reflects the monthly trend of the actual and budgeted capital figures.



2.3. **Cash Flow:**

3

The balance after commitments against the cash and cash equivalents at the end of APRIL 2024 amounts to R 13 797 million.

DC5 - CENTRAL KAROO DISTRICT MUNICIPALITY

Commitments against Cash and Cash Equivalents		April 2024
Item		Amount
Cash in Bank		9 186 639,85
Call investment deposits		10 216 416,80
Total Cash and Cash equivalents		19 403 056,65
Total commitments against cash		5 605 341,05
Unspent Conditional Grants		5 244 476,09
Creditors		360 864,96
		13 797 715,60

2. SECTION 4 – IN-YEAR BUDGET STATEMENT TABLE:

4

2.4.1. Table C1: Monthly Budget Statement Summary:

1

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 - M10 April

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	1 798	154	1 433	1 498	(65)	-4%	1 798
Other own revenue	110 861	113 733	117 652	1 680	91 580	98 043	(6 463)	-7%	-
Total Revenue (excluding capital transfers and contributions)	113 458	114 881	119 449	1 834	93 013	99 541	(6 528)	-7%	119 449
Employee costs	62 400	60 704	61 201	5 660	55 547	51 001	4 546	-	61 201
Remuneration of Councillors	4 829	5 308	4 859	455	4 167	4 049	118	-	4 859
Depreciation and amortisation	939	734	734	-	-	612	(612)	-	734
Interest	834	0	-	-	-	-	-	-	-
Inventory consumed and bulk purchases	12 599	19 624	17 987	1 376	13 473	14 989	(1 516)	-	17 987
Transfers and subsidies	1 533	231	409	146	361	341	20	6%	409
Other expenditure	34 569	27 848	32 647	2 228	24 415	27 206	(2 791)	-10%	32 647
Total Expenditure	117 703	114 451	117 837	9 864	97 963	98 198	(235)	-0%	117 837
Surplus/(Deficit)	(4 245)	430	1 612	(8 031)	(4 950)	1 343	(6 293)	-468%	1 612
Transfers and subsidies - capital (monetary)	-	-	2 400	-	-	2 000	###	-100%	2 400
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	(4 245)	430	4 012	(8 031)	(4 950)	3 343	(8 293)	-248%	4 012
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	(4 245)	430	4 012	(8 031)	(4 950)	3 343	(8 293)	-248%	4 012
Capital expenditure & funds sources									
Capital expenditure	1 005	400	3 971	-	642	3 309	(2 667)	-81%	3 971
Capital transfers recognised	837	150	3 502	-	589	2 919	(2 329)	-80%	3 502
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	168	250	468	-	53	390	(337)	-86%	468
Total sources of capital funds	1 005	400	3 971	-	642	3 309	(2 667)	-81%	3 971
Financial position									
Total current assets	19 336	24 003	19 673	-	23 337	-	-	-	19 673
Total non current assets	14 462	18 285	17 699	-	15 099	-	-	-	17 699
Total current liabilities	9 407	6 815	8 613	-	18 998	-	-	-	8 613
Total non current liabilities	13 173	14 921	13 528	-	13 170	-	-	-	13 528
Community wealth/Equity	11 118	16 779	19 143	-	6 169	-	-	-	19 143
Cash flows									
Net cash from (used) operating	(4 778)	1 523	3 992	(6 757)	10 492	3 326	(7 165)	-215%	3 992
Net cash from (used) investing	6 817	(400)	(4 799)	-	6 427	2 144	(4 282)	-200%	(4 799)
Net cash from (used) financing	-	-	-	5 660	55 547	-	(55 547)	#DIV/0!	-
Cash/cash equivalents at the month/year end	14 968	10 948	10 501	-	83 774	16 780	(66 995)	-399%	10 501
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	134	-	155	-	-	3	-	181	474
Creditors Age Analysis									
Total Creditors	238	122	0	0	0	0	0	-	361

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

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

Choose name from list - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M10 April

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	54 335	1 833	44 717	45 279	(562)	-1%	54 335
Executive and council		44 390	49 054	48 917	639	41 814	40 764	1 049	3%	48 917
Finance and administration		8 514	2 307	5 418	1 194	2 903	4 515	(1 611)	-36%	5 418
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		26	600	2 989	0	0	2 490	(2 490)	-100%	2 989
Community and social services		26	67	2 475	-	-	2 063	(2 063)	-100%	2 475
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	534	514	0	0	428	(428)	-100%	514
<i>Economic and environmental services</i>		60 529	62 920	64 526	-	48 296	53 772	(5 476)	-10%	64 526
Planning and development		-	540	2 306	-	(1)	1 922	(1 923)	-100%	2 306
Road transport		60 529	62 380	62 220	-	48 297	51 850	(3 553)	-7%	62 220
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	121 849	1 834	93 013	101 541	(8 528)	-8%	121 849
Expenditure - Functional										
<i>Governance and administration</i>		41 228	35 203	38 825	2 761	31 377	32 354	(977)	-3%	38 825
Executive and council		9 123	11 396	10 083	855	8 191	8 403	(211)	-3%	10 083
Finance and administration		31 022	22 672	27 617	1 814	22 185	23 014	(829)	-4%	27 617
Internal audit		1 083	1 135	1 125	92	1 001	938	63	7%	1 125
<i>Community and public safety</i>		10 139	10 015	8 698	663	6 249	7 248	(1 000)	-14%	8 698
Community and social services		2 925	829	438	13	201	365	(165)	-45%	438
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		1 685	2 908	2 103	184	1 050	1 753	(702)	-40%	2 103
Housing		-	-	-	-	-	-	-	-	-
Health		5 529	6 278	6 156	466	4 998	5 130	(133)	-3%	6 156
<i>Economic and environmental services</i>		66 285	69 157	70 259	6 440	60 282	58 549	1 732	3%	70 259
Planning and development		4 965	6 777	8 038	653	5 962	6 699	(737)	-11%	8 038
Road transport		61 321	62 380	62 221	5 787	54 320	51 851	2 469	5%	62 221
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
<i>Other</i>		51	75	55	-	55	46	9	20%	55
Total Expenditure - Functional	3	117 703	114 451	117 837	9 864	97 963	98 198	(235)	0%	117 837
Surplus/ (Deficit) for the year		(4 245)	430	4 012	(8 031)	(4 950)	3 343	(8 293)	-248%	4 012

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) - M10 April

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	639	41 814	40 764	1 049	2,6%	48 917
Vote 2 - Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 3 - Finance		2 557	1 053	2 648	1 008	1 142	2 206	(1 064)	-48,2%	2 648
Vote 4 - Corporate Services		5 982	2 394	8 065	186	1 760	6 720	(4 961)	-73,8%	8 065
Vote 5 - Technical Services		60 529	62 380	62 220	-	48 297	51 850	(3 553)	-6,9%	62 220
Vote 6 - COMMUNITY & SOCIAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	113 458	114 881	121 849	1 834	93 013	101 541	(8 528)	-8,4%	121 849
Expenditure by Vote										
Vote 1 - Executive and Council	1	10 028	12 531	11 438	968	9 490	9 531	(41)	-0,4%	11 438
Vote 2 - Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 3 - Finance		21 599	16 435	20 008	1 109	17 586	16 673	913	5,5%	20 008
Vote 4 - Corporate Services		24 735	23 105	24 669	2 000	17 051	20 557	(3 507)	-17,1%	24 669
Vote 5 - Technical Services		61 342	62 380	61 723	5 787	53 836	51 436	2 400	4,7%	61 723
Vote 6 - COMMUNITY & SOCIAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	117 703	114 451	117 837	9 864	97 963	98 198	(235)	-0,2%	117 837
Surplus/ (Deficit) for the year	2	(4 245)	430	4 012	(8 031)	(4 950)	3 343	(8 293)	-248,0%	4 012

Table C3C: Monthly Budget Statement – Financial:

Choose name from list - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - A - M10 April

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		44 390	49 054	48 917	639	41 814	40 764	1 049	3%	48 917
1.1 - [Name of sub-vote]								-		
Vote 2 - Municipal Manager		-	-	-	-	-	-	-		-
2.1 - [Name of sub-vote]								-		
Vote 3 - Finance		2 557	1 053	2 648	1 008	1 142	2 206	(1 064)	-48%	2 648
3.1 - [Name of sub-vote]								-		
Vote 4 - Corporate Services		5 982	2 394	8 065	186	1 760	6 720	(4 961)	-74%	8 065
4.1 - [Name of sub-vote]								-		
Vote 5 - Technical Services		60 529	62 380	62 220	-	48 297	51 850	(3 553)	-7%	62 220
5.1 - [Name of sub-vote]								-		
Vote 6 - COMMUNITY & SOCIAL SERVICES		-	-	-	-	-	-	-		-
6.1 - [Name of sub-vote]								-		
Total Revenue by Vote	2	113 458	114 881	121 849	1 834	93 013	101 541	(8 528)	-8%	121 849
Expenditure by Vote	1									
Vote 1 - Executive and Council		10 028	12 531	11 438	968	9 490	9 531	(41)	0%	11 438
1.1 - [Name of sub-vote]								-		
Vote 2 - Municipal Manager		-	-	-	-	-	-	-		-
2.1 - [Name of sub-vote]								-		
Vote 3 - Finance		21 599	16 435	20 008	1 109	17 586	16 673	913	5%	20 008
3.1 - [Name of sub-vote]								-		
Vote 4 - Corporate Services		24 735	23 105	24 669	2 000	17 051	20 557	(3 507)	-17%	24 669
4.1 - [Name of sub-vote]								-		
Vote 5 - Technical Services		61 342	62 380	61 723	5 787	53 836	51 436	2 400	5%	61 723
5.1 - [Name of sub-vote]								-		
Vote 6 - COMMUNITY & SOCIAL SERVICES		-	-	-	-	-	-	-		-
6.1 - [Name of sub-vote]								-		
Total Expenditure by Vote	2	117 703	114 451	117 837	9 864	97 963	98 198	(235)	(0)	117 837
Surplus/ (Deficit) for the year	2	(4 245)	430	4 012	(8 031)	(4 950)	3 343	(8 293)	(0)	4 012

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) - M10 April

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										
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	204	15	84	170	(86)	-51%	204
Agency services		5 493	6 666	6 666	639	4 987	5 555	(568)	-10%	6 666
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		-	-	-	-	-	-	-	-	-
Interest from Current and Non Current Assets		1 298	1 148	1 798	154	1 433	1 498	-	-	1 798
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		96	55	55	-	44	46	(1)	-3%	55
Licence and permits		47	19	54	5	41	45	(4)	-8%	54
Operational Revenue		60 681	62 441	62 291	988	49 416	51 909	(2 493)	-5%	62 291
Non-Exchange Revenue										
Property rates		-	-	-	-	-	-	-	-	-
Surcharges and Taxes		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	-	-	-	-	-	-	-	-
Licence and permits		-	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational		42 994	44 398	48 382	32	37 008	40 318	(3 310)	-	48 382
Interest		-	-	-	-	-	-	-	-	-
Fuel Levy		-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		1	-	-	-	-	-	-	-	-
Other Gains		2 804	(0)	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		113 458	114 881	119 449	1 834	93 013	99 541	(6 528)	-7%	119 449
Expenditure By Type										
Employee related costs		62 400	60 704	61 201	5 660	55 547	51 001	4 546	9%	61 201
Remuneration of councillors		4 829	5 308	4 859	455	4 167	4 049	118	3%	4 859
Bulk purchases - electricity		-	-	-	-	-	-	-	-	-
Inventory consumed		12 599	19 624	17 987	1 376	13 473	14 989	(1 516)	-	17 987
Debt impairment		-	-	-	-	-	-	-	-	-
Depreciation and amortisation		939	734	734	-	-	612	(612)	-100%	734
Interest		834	0	-	-	-	-	-	-	-
Contracted services		9 491	6 576	9 711	369	6 894	8 093	(1 199)	-15%	9 711
Transfers and subsidies		1 533	231	409	146	361	341	20	6%	409
Irrecoverable debts written off		90	-	-	-	-	-	-	-	-
Operational costs		22 817	21 272	22 936	1 859	17 522	19 113	(1 592)	-8%	22 936
Losses on Disposal of Assets		1 936	-	-	-	-	-	-	-	-
Other Losses		234	0	-	-	0	-	0	-	-
Total Expenditure		117 703	114 451	117 837	9 864	97 963	98 198	(235)	0%	117 837
Surplus/(Deficit)		(4 245)	430	1 612	(8 031)	(4 950)	1 343	(6 293)	(0)	1 612
Transfers and subsidies - capital (monetary allocations)		-	-	2 400	-	-	2 000	(2 000)	(0)	2 400
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		(4 245)	430	4 012	(8 031)	(4 950)	3 343			4 012
Income Tax		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		(4 245)	430	4 012	(8 031)	(4 950)	3 343			4 012
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		(4 245)	430	4 012	(8 031)	(4 950)	3 343			4 012
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		(4 245)	430	4 012	(8 031)	(4 950)	3 343			4 012

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) - M10 April

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	15	-	8	13	(4)	-34%	15
Vote 2 - Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 3 - Finance		85	25	304	-	-	254	(254)	-100%	304
Vote 4 - Corporate Services		-	25	639	-	552	533	20	4%	639
Vote 5 - Technical Services		-	-	-	-	-	-	-	-	-
Vote 6 - COMMUNITY & SOCIAL SERVICES		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	85	150	959	-	561	799	(238)	-30%	959
Single Year expenditure appropriation	2									
Vote 1 - Executive and Council		130	-	-	-	-	-	-	-	-
Vote 2 - Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 3 - Finance		31	25	272	-	22	227	(205)	-90%	272
Vote 4 - Corporate Services		759	225	2 740	-	60	2 283	(2 224)	-97%	2 740
Vote 5 - Technical Services		-	-	-	-	-	-	-	-	-
Vote 6 - COMMUNITY & SOCIAL SERVICES		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	920	250	3 012	-	82	2 510	(2 428)	-97%	3 012
Total Capital Expenditure		1 005	400	3 971	-	642	3 309	(2 667)	-81%	3 971
Capital Expenditure - Functional Classification										
Governance and administration		262	150	344	-	30	287	(257)	-89%	344
Executive and council		130	100	15	-	8	13	(4)	-34%	15
Finance and administration		132	50	329	-	22	274	(252)	-92%	329
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		729	165	2 643	-	60	2 203	(2 143)	-97%	2 643
Community and social services		-	-	2 522	-	-	2 101	(2 101)	-100%	2 522
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		729	165	121	-	60	101	(41)	-41%	121
Economic and environmental services		14	85	984	-	552	820	(267)	-33%	984
Planning and development		14	85	984	-	552	820	(267)	-33%	984
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	3 971	-	642	3 309	(2 667)	-81%	3 971
Funded by:										
National Government		707	150	676	-	589	564	26	5%	676
Provincial Government		130	-	2 826	-	-	2 355	(2 355)	-100%	2 826
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		837	150	3 502	-	589	2 919	(2 329)	-80%	3 502
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		168	250	468	-	53	390	(337)	-86%	468
Total Capital Funding		1 005	400	3 971	-	642	3 309	(2 667)	-81%	3 971

2.4.1.6

Table C6: Monthly Budget Statement – Financial Position:

Choose name from list - Table C6 Monthly Budget Statement - Financial Position - M10 April

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	10 948	11 330	17 205	11 330
Trade and other receivables from exchange transactions		662	9 883	678	476	678
Receivables from non-exchange transactions		-	-	-	-	-
Current portion of non-current receivables		531	501	531	531	531
Inventory		1 557	1 539	1 557	1 048	1 557
VAT		850	723	850	(159)	850
Other current assets		4 427	410	4 727	4 236	4 727
Total current assets		19 336	24 003	19 673	23 337	19 673
Non current assets						
Investments		-	-	-	-	-
Investment property		-	-	-	-	-
Property, plant and equipment		7 856	10 865	11 093	8 493	11 093
Biological assets		-	-	-	-	-
Living and non-living resources		-	-	-	-	-
Heritage assets		-	-	-	-	-
Intangible assets		62	47	62	62	62
Trade and other receivables from exchange transactions		-	-	-	-	-
Non-current receivables from non-exchange transactions		6 544	7 372	6 544	6 544	6 544
Other non-current assets		-	-	-	-	-
Total non current assets		14 462	18 285	17 699	15 099	17 699
TOTAL ASSETS		33 798	42 288	37 372	38 436	37 372
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Financial liabilities		-	-	-	-	-
Consumer deposits		2	-	2	2	2
Trade and other payables from exchange transactions		1 241	997	1 241	20	1 241
Trade and other payables from non-exchange transactions		3 505	767	2 446	13 781	2 446
Provision		4 421	4 600	4 686	3 959	4 686
VAT		(570)	(477)	(570)	(340)	(570)
Other current liabilities		809	928	809	1 576	809
Total current liabilities		9 407	6 815	8 613	18 998	8 613
Non current liabilities						
Financial liabilities		-	100	-	-	-
Provision		2 279	-	2 279	2 276	2 279
Long term portion of trade payables		-	-	-	-	-
Other non-current liabilities		10 894	14 821	11 249	10 894	11 249
Total non current liabilities		13 173	14 921	13 528	13 170	13 528
TOTAL LIABILITIES		22 580	21 736	22 141	32 168	22 141
NET ASSETS	2	11 218	20 553	15 230	6 268	15 230
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		11 118	16 779	19 143	6 169	19 143
Reserves and funds		-	-	-	-	-
Other		-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	11 118	16 779	19 143	6 169	19 143

2.4.1.7 Table C7: Monthly Budget Statement – Cash Flow:

Choose name from list - Table C7 Monthly Budget Statement - Cash Flow - M10 April

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									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		-	-	-	-	-	-	-		-
Service charges		-	-	-	-	-	-	-		-
Other revenue		68 256	69 318	69 253	2 507	56 904	57 711	(807)	-1%	69 253
Transfers and Subsidies - Operational		44 737	44 398	47 023	-	44 623	39 186	5 437	14%	47 023
Transfers and Subsidies - Capital		350	-	2 400	-	2 400	2 000	400	20%	2 400
Interest		-	1 148	1 798	-	-	1 498	(1 498)	-100%	1 798
Dividends		-	-	-	-	-	-	-		-
Payments										
Suppliers and employees		(118 122)	(113 110)	(116 074)	(9 264)	(93 435)	(96 728)	(3 293)	3%	(116 074)
Interest		-	-	-	-	-	-	-		-
Transfers and Subsidies		-	(231)	(409)	-	-	(341)	(341)	100%	(409)
NET CASH FROM/(USED) OPERATING ACTIVITIES		(4 778)	1 523	3 992	(6 757)	10 492	3 326	(7 165)	-215%	3 992
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		-	-	-	-	-	-	-		-
Decrease (increase) in non-current receivables		6 544	-	(829)	-	6 544	5 453	1 091	20%	(829)
Decrease (increase) in non-current investments		-	-	-	-	-	-	-		-
Payments										
Capital assets		273	(400)	(3 971)	-	(117)	(3 309)	(3 192)	96%	(3 971)
NET CASH FROM/(USED) INVESTING ACTIVITIES		6 817	(400)	(4 799)	-	6 427	2 144	(4 282)	-200%	(4 799)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		-	-	-	-	-	-	-		-
Increase (decrease) in consumer deposits		-	-	-	5 660	55 547	-	55 547	#DIV/0!	-
Payments										
Repayment of borrowing		-	-	-	-	-	-	-		-
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	-	-	5 660	55 547	-	(55 547)	#DIV/0!	-
NET INCREASE/ (DECREASE) IN CASH HELD		2 039	1 123	(808)	(1 097)	72 465	5 471			(808)
Cash/cash equivalents at beginning:		12 929	9 825	11 309		11 309	11 309			11 309
Cash/cash equivalents at month/year end:		14 968	10 948	10 501		83 774	16 780			10 501

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 - M10 April

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				
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	134	-	155	-	-	-	3	-	181	474	185	-	-
Total By Income Source	2000	134	-	155	-	-	3	-	-	181	474	185	-	-
2022/23 - totals only		67777	33200	3630	3630	5929	0	0	695908	810	705	0	0	
Debtors Age Analysis By Customer Group														
Organs of State	2200	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	2300	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	2400	99	-	-	-	-	-	-	-	172	271	172	-	-
Other	2500	35	-	155	-	-	3	-	-	9	203	12	-	-
Total By Customer Group	2600	134	-	155	-	-	3	-	-	181	474	185	-	-

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 - M10 April

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			
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	238	122	0	0	0	0	0	-	361	1 073	
Auditor General	0800	-	-	-	-	-	-	-	-	-	-	
Other	0900	-	-	-	-	-	-	-	-	-	-	
Total By Customer Type	1000	238	122	0	0	0	0	0	-	361	1 073	

3.2

SECTION 6 – GRANT RECEIPTS AND RECEIPTS**CENTRAL KAROO MTREF ALLOCATIONS: MARCH 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
C DC5 Central Karoo								
Direct transfers								
Equitable share and related	-	-	-	-	-	-	-	-
Infrastructure	2 572	-	(77)	(4)	-	1 486	1 486	-
Rural roads assets management systems grant	1 567	-	(77)	(4)	-	1 486	1 486	-
Capacity building and other current transfers	2 046	-	(384)	(5)	-	775	775	-
Local government financial management grant	514	-	(67)	(5)	-	442	442	-
Expanded public works programme integrated grant for municipalities	650	-	(317)	-	-	333	333	-
Sub total direct transfers	5 464	-	(461)	(9)	-	2 261	2 261	-
Total: Transfers from National Treasury	3 207	-	(461)	(9)	-	2 261	2 261	-
Transfers for Provincial Departments								
Municipal Allocations from Provincial Department								
Provincial Treasury	787	-	(131)	-	-	529	529	-
Western Cape Financial Management Support Grant	-	-	-	-	-	-	-	-
Western Cape Financial Management Capability Building Grant	573	-	(131)	-	-	442	442	-
Western Cape Financial Management Capacity Building Grant	87	-	-	-	-	87	87	-
Community Safety	104	-	(59)	-	-	48	48	-
Safety initiative implementation - Whole of Society Approach (WOSA)	107	-	(59)	-	-	48	48	-
Local Government	1 755	-	(398)	-	-	1 900	1 900	-
Local Government Internship Grant	18	-	-	-	-	18	18	-
Joint District and Metro Approach Grant	930	-	(64)	-	-	866	866	-
Local Government Public Employment Support Grant	200	-	-	-	-	200	200	-
Local Government Emergency Load-shedding Relief Grant	350	-	(317)	-	-	33	33	-
Fire Service Capacity Building Grant	500	-	-	-	-	500	500	-
Municipal Service Delivers and Capacity Building Grant	300	-	(17)	-	-	283	283	-
Total: Transfers from Provincial Departments	2 683	-	(588)	-	-	2 477	2 477	-
Transfers for Other Grant Providers								
Municipal Allocations from other grant providers								
<i>of which</i>								
Other Grant Providers	456	32	-	-	-	506	507	(51)
The Chemical industries Education and Traing Authority	(51)	-	-	-	-	(51)	-	(51)
Nedbank Winter Outreach	30	-	-	-	-	30	30	-
Local Government Sector and Training Authority (Africa Creek)	202	-	-	-	-	202	202	-
Local Government Sector and Training Authority (LGLDP -L800701031)	18	32	-	-	-	50	-	-
Local Government Sector and Training Authority (LGLDP - 202331655 & 20233368)	38	-	-	-	-	38	38	-
Local Government Sector and Training Authority (LGLDP - 20239677)	149	-	-	-	-	149	149	-
Local Government Sector and Training Authority (LGLDP - 20216264)	87	-	-	-	-	87	87	-
Total: Transfers from Other grant providers	456	32	-	-	-	506	507	(51)
TOTAL GRANT ALLOCATIONS FROM PROVINCIAL, NATIONAL AND OTHER	8 603	32	(1 049)	(9)	-	5 244	5 244	(51)

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 - M10 April

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									
Monthly expenditure performance trend									
July	84	33	331	-		331	-		
August	84	33	331	22	#VALUE!	662	#VALUE!	#VALUE!	#VALUE!
September	84	33	331	-		993	-		
October	84	33	331	25	#VALUE!	1 324	#VALUE!	#VALUE!	#VALUE!
November	84	33	331	5	#VALUE!	1 654	#VALUE!	#VALUE!	#VALUE!
December	84	33	331	19	#VALUE!	1 985	#VALUE!	#VALUE!	#VALUE!
January	84	33	331	20	#VALUE!	2 316	#VALUE!	#VALUE!	#VALUE!
February	84	33	331	1	#VALUE!	2 647	#VALUE!	#VALUE!	#VALUE!
March	84	33	331	551	#VALUE!	2 978	#VALUE!	#VALUE!	#VALUE!
April	84	33	331	-		3 309	-		
May	84	33	331	-		3 640	-		
June	84	33	331	-		3 971	-		
Total Capital expenditure	1 005	400	3 971	642					

QUALITY CERTIFICATE

I, Mr Mzingisi G. Nkungwana the Municipal Manager of the Central Karoo District Municipality, hereby certify that –

(mark as appropriate)


The monthly budget statements

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 April 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 G. Nkungwana
Municipal Manager

Signature 

Date: 15 May 2024