

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 MARCH 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:

During the month under review, the municipality tabled and approved the draft annual budget. The Technical Integrated Municipal Engagement with Provincial Treasury and Department of Local Government also took place to discuss the mid-year assessment.

2.2 **SECTION 2 – RESOLUTIONS:**

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

RESOLVED:

- (a) That the Council take note of contents in the in-year monthly report for March 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	119 449 235,00
Actual spend / received (YTD)	642 300,00	88 098 308,57	91 077 924,00
Percentage Spend (YTD)	16%	75%	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

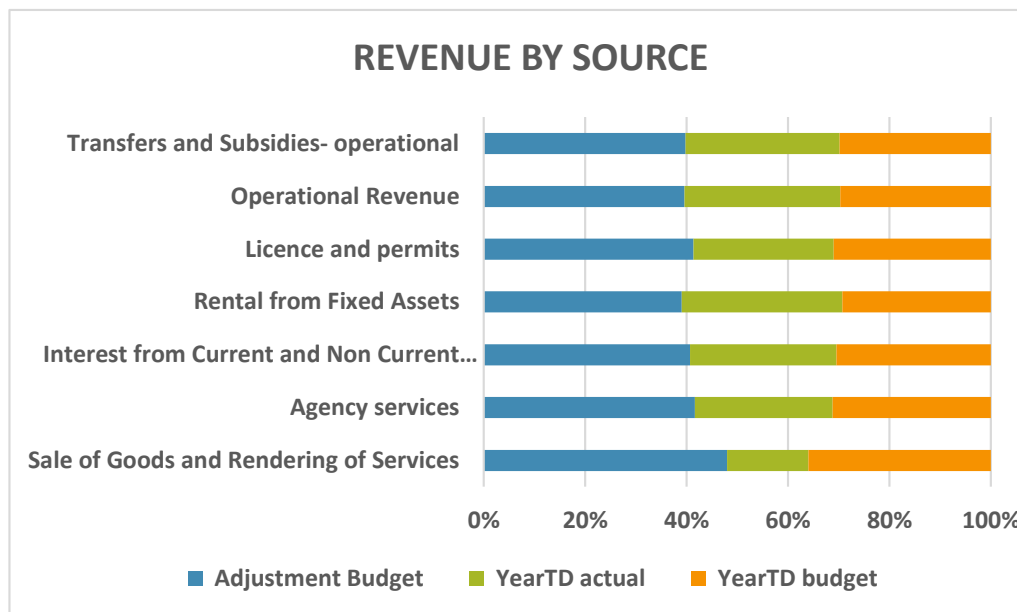
transversal tender for this procurement process. The total operating expenditure and revenue reflects percentage spent of 75% and 76% respectively. This is reasonable with regards to the YTD performance.

2.3.2.1. Revenue by Source:

2

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 48.326 million for the actual year to date represents 77,58% 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 1 278 981. Thus, reflecting receipt of 71,14% at the end of March 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 88 098 308, 57

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

3

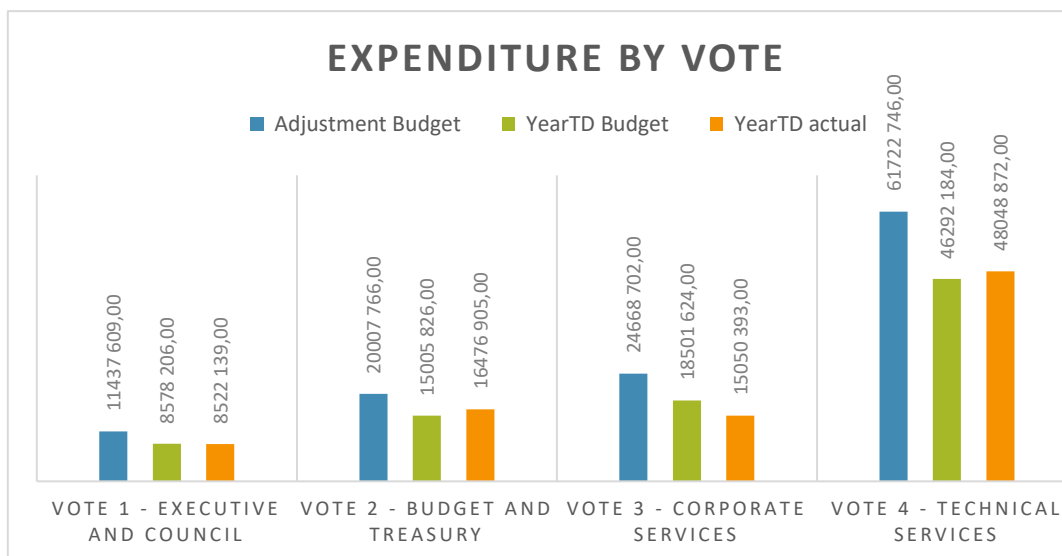


Figure 2 – Breakdown Operating Expenditure by Municipal Vote

Expenditure by Vote	Adjustment Budget	YearTD Budget	YearTD actual	% Spend
Vote 1 - EXECUTIVE AND COUNCIL	11 437 609,00	8 578 206,00	8 522 139,00	74,51%
Vote 2 - BUDGET AND TREASURY	20 007 766,00	15 005 826,00	16 476 905,00	82,35%
Vote 3 - CORPORATE SERVICES	24 668 702,00	18 501 624,00	15 050 393,00	61,01%
Vote 4 - TECHNICAL SERVICES	61 722 746,00	46 292 184,00	48 048 872,00	77,85%
Total Expenditure by Vote	117 836 823,00	88 377 840,00	88 098 309,00	75%

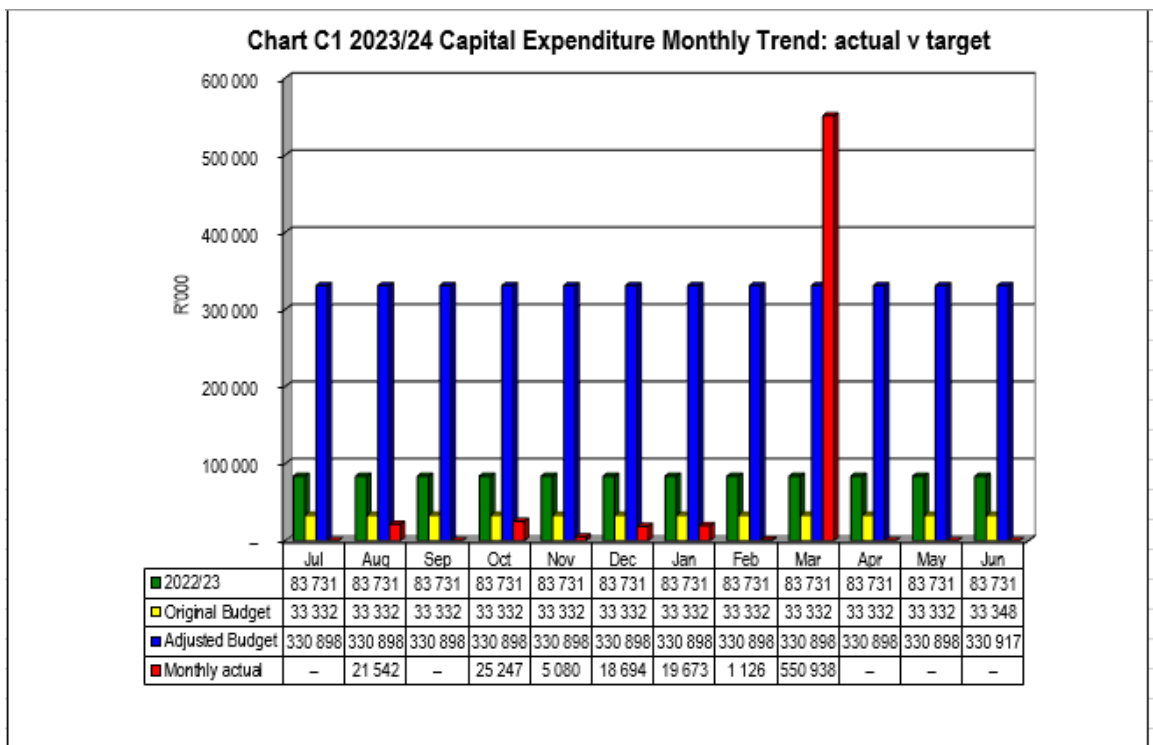
The budget for Corporate Services is R 24.668 million of which R 15.050 million has been expended representing 61,01% of the budget amount.

The budget for Budget and Treasury is R 20.007 million of which R 16.476 million has been expended representing 82,35% of the budget amount.

The budget for Executive and Council is R 11.437 million of which R 8.522 million has been expended representing 74,51% 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 March 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 March 2024 amounts to R 17 407 million.

DC5 - CENTRAL KAROO DISTRICT MUNICIPALITY	
Commitments against Cash and Cash Equivalents	March 2024
Item	Amount
Cash in Bank	14 466 869,01
Call investment deposits	10 146 723,34
Total Cash and Cash equivalents	24 613 592,35
Total commitments against cash	7 205 782,42
Unspent Conditional Grants	5 805 413,64
Creditors	1 400 368,78
	17 407 809,93

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 - M09 March

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	96	1 279	1 348	(69)	-5%	1 798
Other own revenue	110 861	113 733	117 652	17 408	89 799	88 239	1 560	2%	-
Total Revenue (excluding capital transfers and contributions)	113 458	114 881	119 449	17 505	91 078	89 587	1 491	2%	119 449
Employee costs	62 400	60 704	61 201	5 511	49 887	45 901	3 986		61 201
Remuneration of Councillors	4 829	5 308	4 859	409	3 712	3 644	68		4 859
Depreciation and amortisation	939	734	734	-	-	550	(550)		734
Interest	834	0	-	-	-	-	-		-
Inventory consumed and bulk purchases	12 599	19 624	17 987	1 358	12 097	13 490	(1 393)		17 987
Transfers and subsidies	1 533	231	409	128	215	307	(92)	-30%	409
Other expenditure	34 569	27 848	32 647	2 364	22 187	24 485	(2 298)	-9%	32 647
Total Expenditure	117 703	114 451	117 837	9 769	88 098	88 378	(280)	-0%	117 837
Surplus/(Deficit)	(4 245)	430	1 612	7 735	2 980	1 209	1 771	146%	1 612
Transfers and subsidies - capital (monetary)	-	-	2 400	-	-	1 800	###	-100%	2 400
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-		-
Surplus/(Deficit) after capital transfers & contributions	(4 245)	430	4 012	7 735	2 980	3 009	(29)	-1%	4 012
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-		-
Surplus/ (Deficit) for the year	(4 245)	430	4 012	7 735	2 980	3 009	(29)	-1%	4 012
Capital expenditure & funds sources									
Capital expenditure	1 005	400	3 971	551	642	2 978	(2 336)	-78%	3 971
Capital transfers recognised	837	150	3 502	551	589	2 627	(2 037)	-78%	3 502
Borrowing	-	-	-	-	-	-	-		-
Internally generated funds	168	250	468	-	53	351	(298)	-85%	468
Total sources of capital funds	1 005	400	3 971	551	642	2 978	(2 336)	-78%	3 971
Financial position									
Total current assets	19 336	24 003	19 673		31 696				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		19 427				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		14 098				19 143
Cash flows									
Net cash from (used) operating	(4 778)	1 523	3 992	11 825	17 248	2 994	(14 255)	-476%	3 992
Net cash from (used) investing	6 817	(400)	(4 799)	-	6 427	1 930	(4 497)	-233%	(4 799)
Net cash from (used) financing	-	-	-	5 511	49 887	-	(49 887)	#DIV/0!	-
Cash/cash equivalents at the month/year end	14 968	10 948	10 501	-	84 871	16 233	(68 638)	-423%	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	54	156	-	-	3	-	-	181	395
Creditors Age Analysis									
Total Creditors	1 315	80	6	0	0	0	0	-	1 400

2.4.1. Table C2: Monthly Budget Statement – Financial Performance (functional classification) - M09 March

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) - M09 March

Description	Ref	2022/23	Budget Year 2023/24							Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands	1									
Revenue - Functional										
<i>Governance and administration</i>		52 904	51 361	54 335	10 047	42 782	40 751	2 031	5%	54 335
Executive and council		44 390	49 054	48 917	9 914	41 073	36 688	4 385	12%	48 917
Finance and administration		8 514	2 307	5 418	133	1 709	4 063	(2 354)	-58%	5 418
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		26	600	2 989	0	0	2 241	(2 241)	-100%	2 989
Community and social services		26	67	2 475	-	-	1 856	(1 856)	-100%	2 475
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	534	514	0	0	385	(385)	-100%	514
<i>Economic and environmental services</i>		60 529	62 920	64 526	7 457	48 296	48 395	(99)	0%	64 526
Planning and development		-	540	2 306	-	(1)	1 730	(1 731)	-100%	2 306
Road transport		60 529	62 380	62 220	7 457	48 297	46 665	1 632	3%	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	17 505	91 078	91 387	(309)	0%	121 849
Expenditure - Functional										
<i>Governance and administration</i>		41 228	35 203	38 825	3 360	28 616	29 119	(503)	-2%	38 825
Executive and council		9 123	11 396	10 083	941	7 336	7 562	(226)	-3%	10 083
Finance and administration		31 022	22 672	27 617	2 365	20 371	20 713	(341)	-2%	27 617
Internal audit		1 083	1 135	1 125	53	909	844	65	8%	1 125
<i>Community and public safety</i>		10 139	10 015	8 698	703	5 585	6 523	(938)	-14%	8 698
Community and social services		2 925	829	438	26	187	329	(141)	-43%	438
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		1 685	2 908	2 103	190	866	1 577	(711)	-45%	2 103
Housing		-	-	-	-	-	-	-	-	-
Health		5 529	6 278	6 156	487	4 531	4 617	(86)	-2%	6 156
<i>Economic and environmental services</i>		66 285	69 157	70 259	5 707	53 842	52 694	1 148	2%	70 259
Planning and development		4 965	6 777	8 038	613	5 309	6 029	(720)	-12%	8 038
Road transport		61 321	62 380	62 221	5 094	48 533	46 666	1 868	4%	62 221
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
<i>Other</i>		51	75	55	-	55	41	14	33%	55
Total Expenditure - Functional	3	117 703	114 451	117 837	9 769	88 098	88 378	(280)	0%	117 837
Surplus/ (Deficit) for the year		(4 245)	430	4 012	7 735	2 980	3 009	(29)	-1%	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) - M09 March

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	9 914	41 073	36 688	4 385	12,0%	48 917
Vote 2 - Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 3 - Finance		2 557	1 053	2 648	19	134	1 986	(1 852)	-93,3%	2 648
Vote 4 - Corporate Services		5 982	2 394	8 065	114	1 574	6 048	(4 474)	-74,0%	8 065
Vote 5 - Technical Services		60 529	62 380	62 220	7 457	48 297	46 665	1 632	3,5%	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	17 505	91 078	91 387	(309)	-0,3%	121 849
Expenditure by Vote										
Vote 1 - Executive and Council	1	10 028	12 531	11 438	1 272	8 522	8 578	(56)	-0,7%	11 438
Vote 2 - Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 3 - Finance		21 599	16 435	20 008	1 439	16 477	15 006	1 471	9,8%	20 008
Vote 4 - Corporate Services		24 735	23 105	24 669	1 964	15 050	18 502	(3 451)	-18,7%	24 669
Vote 5 - Technical Services		61 342	62 380	61 723	5 094	48 049	46 292	1 757	3,8%	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	9 769	88 098	88 378	(280)	-0,3%	117 837
Surplus/ (Deficit) for the year	2	(4 245)	430	4 012	7 735	2 980	3 009	(29)	-1,0%	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 - M09 March

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	9 914	41 073	36 688	4 385	12%	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	19	134	1 986	(1 852)	-93%	2 648
3.1 - [Name of sub-vote]								-		
Vote 4 - Corporate Services		5 982	2 394	8 065	114	1 574	6 048	(4 474)	-74%	8 065
4.1 - [Name of sub-vote]								-		
Vote 5 - Technical Services		60 529	62 380	62 220	7 457	48 297	46 665	1 632	3%	62 220
5.1 - [Name of sub-vote]								-		
Total Revenue by Vote	2	113 458	114 881	121 849	17 505	91 078	91 387	(309)	0%	121 849
Expenditure by Vote	1									
Vote 1 - Executive and Council		10 028	12 531	11 438	1 272	8 522	8 578	(56)	-1%	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	1 439	16 477	15 006	1 471	10%	20 008
3.1 - [Name of sub-vote]								-		
Vote 4 - Corporate Services		24 735	23 105	24 669	1 964	15 050	18 502	(3 451)	-19%	24 669
4.1 - [Name of sub-vote]								-		
Vote 5 - Technical Services		61 342	62 380	61 723	5 094	48 049	46 292	1 757	4%	61 723
5.1 - [Name of sub-vote]								-		
Total Expenditure by Vote	2	117 703	114 451	117 837	9 769	88 098	88 378	(280)	(0)	117 837
Surplus/ (Deficit) for the year	2	(4 245)	430	4 012	7 735	2 980	3 009	(29)	(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) - M09 March

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	11	68	153	(85)	-55%	204
Agency services		5 493	6 666	6 666	483	4 347	5 000	(652)	-13%	6 666
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		-	-	-	-	-	-	-	-	-
Interest from Current and Non Current Assets		1 298	1 148	1 798	96	1 279	1 348	-	-	1 798
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		96	55	55	3	44	41	3	8%	55
Licence and permits		47	19	54	5	36	41	(4)	-11%	54
Operational Revenue		60 681	62 441	62 291	7 460	48 327	46 718	1 609	3%	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	9 446	36 976	36 286	689	-	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	17 505	91 078	89 587	1 491	2%	119 449
Expenditure By Type										
Employee related costs		62 400	60 704	61 201	5 511	49 887	45 901	3 986	9%	61 201
Remuneration of councillors		4 829	5 308	4 859	409	3 712	3 644	68	2%	4 859
Bulk purchases - electricity		-	-	-	-	-	-	-	-	-
Inventory consumed		12 599	19 624	17 987	1 358	12 097	13 490	(1 393)	-	17 987
Debt impairment		-	-	-	-	-	-	-	-	-
Depreciation and amortisation		939	734	734	-	-	550	(550)	-100%	734
Interest		834	0	-	-	-	-	-	-	-
Contracted services		9 491	6 576	9 711	832	6 524	7 283	(759)	-10%	9 711
Transfers and subsidies		1 533	231	409	128	215	307	(92)	-30%	409
Irrecoverable debts written off		90	-	-	-	-	-	-	-	-
Operational costs		22 817	21 272	22 936	1 533	15 663	17 202	(1 539)	-9%	22 936
Losses on Disposal of Assets		1 936	-	-	-	-	-	-	-	-
Other Losses		234	0	-	-	0	-	0	-	-
Total Expenditure		117 703	114 451	117 837	9 769	88 098	88 378	(280)	0%	117 837
Surplus/(Deficit)		(4 245)	430	1 612	7 735	2 980	1 209	1 771	0	1 612
Transfers and subsidies - capital (monetary allocations)		-	-	2 400	-	-	1 800	(1 800)	(0)	2 400
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		(4 245)	430	4 012	7 735	2 980	3 009			4 012
Income Tax		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		(4 245)	430	4 012	7 735	2 980	3 009			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	7 735	2 980	3 009			4 012
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		(4 245)	430	4 012	7 735	2 980	3 009			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) - M09 March

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	11	(3)	-26%	15
Vote 2 - Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 3 - Finance		85	25	304	-	-	228	(228)	-100%	304
Vote 4 - Corporate Services		-	25	639	551	552	479	73	15%	639
Vote 5 - Technical Services		-	-	-	-	-	-	-	-	-
Vote 6 - COMMUNITY & SOCIAL SERVICES		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	85	150	959	551	561	719	(158)	-22%	959
Single Year expenditure appropriation	2									
Vote 1 - Executive and Council		130	-	-	-	-	-	-	-	-
Vote 2 - Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 3 - Finance		31	25	272	-	22	204	(182)	-89%	272
Vote 4 - Corporate Services		759	225	2 740	-	60	2 055	(1 995)	-97%	2 740
Vote 5 - Technical Services		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	920	250	3 012	-	82	2 259	(2 177)	-96%	3 012
Total Capital Expenditure		1 005	400	3 971	551	642	2 978	(2 336)	-78%	3 971
Capital Expenditure - Functional Classification										
Governance and administration		262	150	344	-	30	258	(228)	-88%	344
Executive and council		130	100	15	-	8	11	(3)	-26%	15
Finance and administration		132	50	329	-	22	247	(225)	-91%	329
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		729	165	2 643	-	60	1 982	(1 922)	-97%	2 643
Community and social services		-	-	2 522	-	-	1 891	(1 891)	-100%	2 522
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		729	165	121	-	60	91	(31)	-34%	121
Economic and environmental services		14	85	984	551	552	738	(185)	-25%	984
Planning and development		14	85	984	551	552	738	(185)	-25%	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	551	642	2 978	(2 336)	-78%	3 971
Funded by:										
National Government		707	150	676	551	589	507	82	16%	676
Provincial Government		130	-	2 826	-	-	2 120	(2 120)	-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	551	589	2 627	(2 037)	-78%	3 502
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		168	250	468	-	53	351	(298)	-85%	468
Total Capital Funding		1 005	400	3 971	551	642	2 978	(2 336)	-78%	3 971

2.4.1.6 Table C6: Monthly Budget Statement – Financial Position:

Choose name from list - Table C6 Monthly Budget Statement - Financial Position - M09 March

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	24 447	11 330
Trade and other receivables from exchange transactions		662	9 883	678	423	678
Receivables from non-exchange transactions		-	-	-	-	-
Current portion of non-current receivables		531	501	531	531	531
Inventory		1 557	1 539	1 557	1 755	1 557
VAT		850	723	850	224	850
Other current assets		4 427	410	4 727	4 316	4 727
Total current assets		19 336	24 003	19 673	31 696	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	46 795	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	1 323	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	3 972	4 686
VAT		(570)	(477)	(570)	(509)	(570)
Other current liabilities		809	928	809	858	809
Total current liabilities		9 407	6 815	8 613	19 427	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	32 597	22 141
NET ASSETS	2	11 218	20 553	15 230	14 198	15 230
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		11 118	16 779	19 143	14 098	19 143
Reserves and funds		-	-	-	-	-
Other		-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	11 118	16 779	19 143	14 098	19 143

2.4.1.7 Table C7: Monthly Budget Statement – Cash Flow:

Choose name from list - Table C7 Monthly Budget Statement - Cash Flow - M09 March

Description	Ref	Budget Year 2023/24								
		2022/23	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	8 229	54 397	51 940	2 457	5%	69 253
Transfers and Subsidies - Operational		44 737	44 398	47 023	10 428	44 623	35 267	9 355	27%	47 023
Transfers and Subsidies - Capital		350	-	2 400	2 400	2 400	1 800	600	33%	2 400
Interest		-	1 148	1 798	-	-	1 348	(1 348)	-100%	1 798
Dividends		-	-	-	-	-	-	-		-
Payments										
Suppliers and employees		(118 122)	(113 110)	(116 074)	(9 233)	(84 171)	(87 055)	(2 884)	3%	(116 074)
Interest		-	-	-	-	-	-	-		-
Transfers and Subsidies		-	(231)	(409)	-	-	(307)	(307)	100%	(409)
NET CASH FROM/(USED) OPERATING ACTIVITIES		(4 778)	1 523	3 992	11 825	17 248	2 994	(14 255)	-476%	3 992
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		-	-	-	-	-	-	-		-
Decrease (increase) in non-current receivables		6 544	-	(829)	-	6 544	4 908	1 636	33%	(829)
Decrease (increase) in non-current investments		-	-	-	-	-	-	-		-
Payments										
Capital assets		273	(400)	(3 971)	-	(117)	(2 978)	(2 861)	96%	(3 971)
NET CASH FROM/(USED) INVESTING ACTIVITIES		6 817	(400)	(4 799)	-	6 427	1 930	(4 497)	-233%	(4 799)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		-	-	-	-	-	-	-		-
Increase (decrease) in consumer deposits		-	-	-	5 511	49 887	-	49 887	#DIV/0!	-
Payments										
Repayment of borrowing		-	-	-	-	-	-	-		-
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	-	-	5 511	49 887	-	(49 887)	#DIV/0!	-
NET INCREASE/ (DECREASE) IN CASH HELD		2 039	1 123	(808)	17 336	73 562	4 924			(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		84 871	16 233			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 - M09 March

Description	NT Code	Budget Year 2023/24										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.Lo 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-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 ex penditure	1820	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	54	156	-	-	3	-	-	181	395	185	-	-	
Total By Income Source	2000	54	156	-	-	3	-	-	181	395	185	-	-	
2022/23 - totals only		98428	4174	3630	5929	0	0	0	696308	808	702	0	0	
Debtors Age Analysis By Customer Group														
Organs of State	2200	-	-	-	-	-	-	-	-	-	-	-	-	
Commercial	2300	-	-	-	-	-	-	-	-	-	-	-	-	
Households	2400	29	-	-	-	-	-	-	172	202	172	-	-	
Other	2500	25	156	-	-	3	-	-	9	193	12	-	-	
Total By Customer Group	2600	54	156	-	-	3	-	-	181	395	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 - M09 March

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	-	-	-	-	-	-	-	-	-	-	1
Trade Creditors	0700	1 315	80	6	0	0	0	0	0	-	1 400	1 811
Auditor General	0800	-	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	1 315	80	6	0	0	0	0	0	-	1 400	1 811

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	-	(895)	(110)	-	1 567	1 567	-
Rural roads assets management systems grant	2 572	-	(895)	(110)	-	1 567	1 567	-
Capacity building and other current transfers	2 046	-	(304)	-	-	1 167	1 167	-
Local government financial management grant	561	-	(44)	-	-	517	517	-
Expanded public works programme integrated grant for municipalities	910	-	(260)	-	-	650	650	-
Sub total direct transfers	5 464	-	(1 199)	(110)	-	2 734	2 734	-
Total: Transfers from National Treasury	3 207	-	(1 199)	(110)	-	2 734	2 734	-
Transfers for Provincial Departments								
Municipal Allocations from Provincial Department								
Provincial Treasury	787	-	(127)	-	-	660	660	-
Western Cape Financial Management Support Grant	-	-	-	-	-	-	-	-
Western Cape Financial Management Capability Building Grant	700	-	(127)	-	-	573	573	-
Western Cape Financial Management Capacity Building Grant	87	-	-	-	-	87	87	-
Community Safety	104	-	(53)	-	-	107	107	-
Safety initiative implementation - Whole of Society Approach (WOSA)	160	-	(53)	-	-	107	107	-
Local Government	1 755	100	(57)	-	-	1 798	1 798	-
Local Government Internship Grant	18	-	-	-	-	18	18	-
Joint District and Metro Approach Grant	987	-	(57)	-	-	930	930	-
Local Government Public Employment Support Grant	200	-	-	-	-	200	200	-
Local Government Emergency Load-shedding Relief Grant	350	-	-	-	-	350	350	-
Fire Service Capacity Building Grant	-	-	-	-	-	-	-	-
Municipal Service Delivers and Capacity Building Grant	200	100	-	-	-	300	300	-
Total: Transfers from Provincial Departments	2 683	100	(237)	-	-	2 565	2 565	-
Transfers for Other Grant Providers								
Municipal Allocations from other grant providers								
<i>of which</i>								
Other Grant Providers	456	18	-	-	-	456	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	-	-	-	-	-	-
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	18	-	-	-	456	507	(51)
TOTAL GRANT ALLOCATIONS FROM PROVINCIAL, NATIONAL AND OTHER	8 603	118	(1 436)	(110)	-	5 755	5 805	(51)

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

3

3.3. **Supporting Table C12:**

1

Supporting Table C12 reconciled with Table C5.

Choose name from list - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M09 March

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	22	662	640	96,7%	5%
September	84	33	331	-		993	-		
October	84	33	331	25	25	1 324	1 298	98,1%	6%
November	84	33	331	5	30	1 654	1 624	98,2%	8%
December	84	33	331	19	49	1 985	1 936	97,5%	12%
January	84	33	331	20	69	2 316	2 248	97,0%	17%
February	84	33	331	1	70	2 647	2 577	97,4%	17%
March	84	33	331	551	621	2 978	2 357	79,2%	155%
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 March 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: 14 April 2024

