

CENTRAL KAROO DISTRICT MUNICIPALITY



In-Year Report

Prepared in terms of the Local Government: Municipal Finance Management Act (56/2003):
Municipal Budget and Reporting Regulations, Government Gazette 32141, 17 April 2009.

MONTHLY BUDGET STATEMENT JULY 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 JULY 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 JULY 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 2024/2025 in line with the approved Service Delivery and Implementation Plan.

2.1.1.2 Other Information:

The annual asset verification was concluded and the municipality is busy with the finalization of year-end journals. The compilation of the Annual Financial Statements for the 2023/2024 external audit is currently in progress and the Draft is scheduled to be tabled at Audit Committee meeting by 22nd of August 2024. The municipality is still positive that we will meet all legislative deadlines and requirements.

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 JULY 2024 In-Year Report is:

RESOLVED:

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

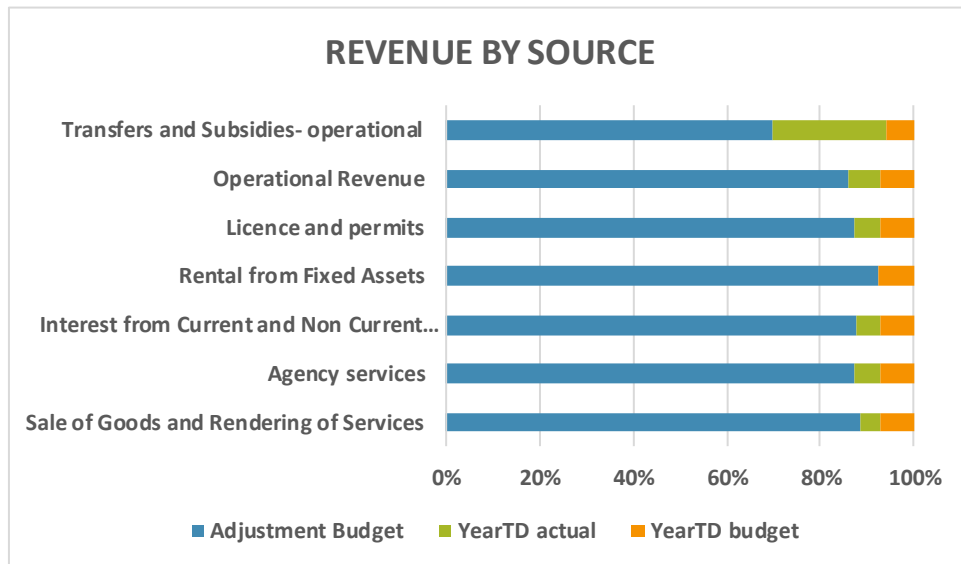
The following table summarises the overall position on the capital and operating budgets. Take note that the Operating Expenditure only reflects the direct expenditure and exclude all indirect expenditure e.g. Administrative Costs.

	<u>Capital Expenditure</u>	<u>Operating Expenditure</u>	<u>Operating Revenue</u>
Original Budget	2 764 780,00	123 118 320,00	125 311 320,00
Actual spend / received (YTD)	20 320,00	9 208 671,92	22 180 008,00
Percentage Spend (YTD)	1%	7%	18%

The table reflects spending of the capital budget of 1%. The total operating expenditure and revenue reflects percentage spent of 7% and 18% 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 R5.154 million for the actual year to date represents 7.88% of the total budget amount.

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

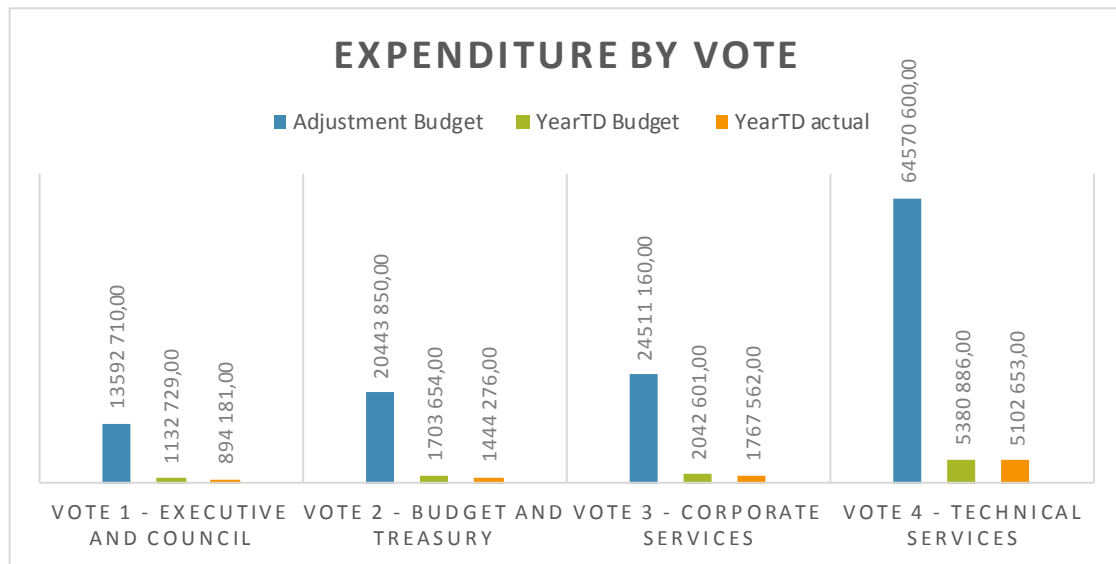
The budget amount for Interest earned R1 950 000, whilst the year-to-date actual revenue is R106 272. Thus, reflecting receipt of 5.45% at the end of JULY 2024.

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 R9 208 672.00.

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	13 592 710,00	1 132 729,00	894 181,00	6,58%
Vote 2 - BUDGET AND TREASURY	20 443 850,00	1 703 654,00	1 444 276,00	7,06%
Vote 3 - CORPORATE SERVICES	24 511 160,00	2 042 601,00	1 767 562,00	7,21%
Vote 4 - TECHNICAL SERVICES	64 570 600,00	5 380 886,00	5 102 653,00	7,90%
Total Expenditure by Vote	123 118 320,00	10 259 870,00	9 208 672,00	7%

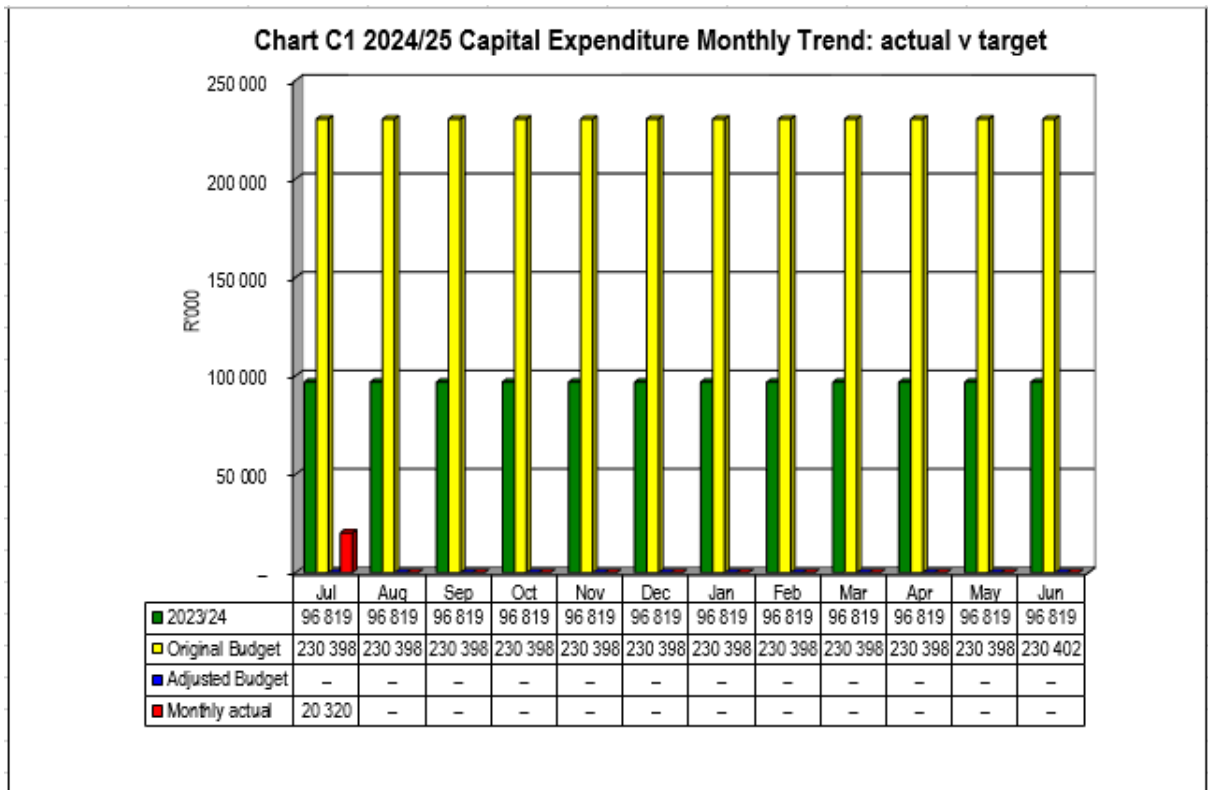
The budget for Corporate Services is R24. 511 million of which 1. 767 million has been expended representing 7.21 % of the budget amount.

The budget for Budget and Treasury is R 20.443 million of which R 1.444 million has been expended representing 7.06% of the budget amount.

The budget for Executive and Council is R 13.592 million of which R 894 181 has been expended representing 6.58% of the budget amount.

2.3.2.4 Capital Expenditure (Figure 3):

There was capital spending of R20 320 for the financial year to date, representing a capital spending percentage of 1% at the end of JULY 2024. The total capital budget is R 2 764 780,00. 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 JULY 2024 amounts to R 18.909 million.

DC5 - CENTRAL KAROO DISTRICT MUNICIPALITY	
Commitments against Cash and Cash Equivalents	
Item	JULY 2024 Amount
Cash in Bank	9 123 583,73
Call investment deposits	16 313 132,89
Total Cash and Cash equivalents	25 436 716,62
Total commitments against cash	6 527 667,97
	18 909 048,66

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.

DC5 Central Karoo - Table C1 Monthly Budget Statement Summary - M01 July

Description	2023/24	Budget Year 2024/25							
	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	1 705	1 950	-	106	106	163	(56)	-35%	1 950
Transfers and subsidies - Operational	45 816	46 892	-	16 397	16 397	3 908	12 490	0	46 892
Other own revenue	74 023	73 580	-	5 676	5 676	6 132	(455)	-7%	-
Total Revenue (excluding capital transfers and contributions)	121 544	122 422	-	22 180	22 180	10 202	11 978	117%	122 422
Employee costs	64 721	67 473	-	5 440	5 440	5 623	(182)	-3%	67 473
Remuneration of Councillors	4 946	5 200	-	437	437	433	4	1%	5 200
Depreciation and amortisation	-	1 035	-	-	-	86	(86)	-100%	1 035
Interest	831	50	-	-	-	4	(4)	-100%	50
Inventory consumed and bulk purchases	17 167	18 089	-	913	913	1 507	(595)	-39%	18 089
Transfers and subsidies	744	260	-	39	39	22	17	79%	260
Other expenditure	30 655	31 012	-	2 380	2 380	2 584	(205)	-8%	31 012
Total Expenditure	119 064	123 118	-	9 209	9 209	10 260	(1 051)	-10%	123 118
Surplus/(Deficit)	2 480	(696)	-	12 971	12 971	(58)	13 029	-22461%	(696)
Transfers and subsidies - capital (monetary)	-	2 889	-	-	-	241	(241)	-100%	2 889
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	2 480	2 193	-	12 971	12 971	183	12 789	6998%	2 193
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	2 480	2 193	-	12 971	12 971	183	12 789	6998%	2 193
Capital expenditure & funds sources									
Capital expenditure	1 162	2 765	-	20	20	230	(210)	-91%	2 765
Capital transfers recognised	1 057	2 512	-	20	20	209	(189)	-90%	2 512
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	104	253	-	-	-	21	(21)	-100%	253
Total sources of capital funds	1 162	2 765	-	20	20	230	(210)	-91%	2 765
Financial position									
Total current assets	19 289	21 419	-	-	12 607	-	-	-	21 419
Total non current assets	16 106	19 429	-	-	20	-	-	-	19 429
Total current liabilities	8 754	9 454	-	-	(344)	-	-	-	9 454
Total non current liabilities	13 281	14 069	-	-	-	-	-	-	14 069
Community wealth/Equity	13 761	17 324	-	-	12 971	-	-	-	17 324
Cash flows									
Net cash from (used) operating	45 088	4 356	-	13 931	13 931	363	(13 568)	-3738%	4 356
Net cash from (used) investing	6 484	(3 180)	-	(23)	(23)	(810)	(787)	97%	(3 180)
Net cash from (used) financing	-	-	-	(5 440)	(5 440)	-	5 440	#DIV/0!	-
Cash/cash equivalents at the month/year end	62 906	12 506	-	8 467	8 467	10 883	2 415	22%	1 176
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	255	1	10	16	-	134	-	184	600
Creditors Age Analysis									
Total Creditors	659	30	46	0	0	0	0	0	735

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

2

DC5 Central Karoo - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M01 July

Description	Ref	2023/24	Budget Year 2024/25							
		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>		54 266	55 905	-	16 933	16 933	4 659	12 274	263%	55 905
Executive and council		48 215	50 258	-	16 753	16 753	4 188	12 565	300%	50 258
Finance and administration		6 051	5 646	-	180	180	471	(291)	-62%	5 646
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		81	1 540	-	-	-	128	(128)	-100%	1 540
Community and social services		75	1 500	-	-	-	125	(125)	-100%	1 500
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		6	40	-	-	-	3	(3)	-100%	40
<i>Economic and environmental services</i>		67 197	67 866	-	5 247	5 247	5 656	(408)	-7%	67 866
Planning and development		1 416	2 531	-	95	95	211	(116)	-55%	2 531
Road transport		65 782	65 335	-	5 152	5 152	5 445	(293)	-5%	65 335
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	121 544	125 311	-	22 180	22 180	10 443	11 737	112%	125 311
Expenditure - Functional										
<i>Governance and administration</i>		38 906	40 987	-	2 966	2 966	3 416	(450)	-13%	40 987
Executive and council		9 961	11 686	-	881	881	974	(93)	-10%	11 686
Finance and administration		27 768	27 658	-	2 032	2 032	2 305	(273)	-12%	27 658
Internal audit		1 177	1 643	-	53	53	137	(84)	-61%	1 643
<i>Community and public safety</i>		7 571	8 989	-	646	646	749	(103)	-14%	8 989
Community and social services		528	2 950	-	183	183	246	(63)	-26%	2 950
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		1 338	-	-	8	8	-	8	#DIV/0!	-
Housing		-	-	-	-	-	-	-	-	-
Health		5 705	6 038	-	455	455	503	(49)	-10%	6 038
<i>Economic and environmental services</i>		72 933	73 042	-	5 597	5 597	6 087	(490)	-8%	73 042
Planning and development		7 356	7 707	-	494	494	642	(148)	-23%	7 707
Road transport		65 577	65 335	-	5 103	5 103	5 445	(342)	-6%	65 335
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
<i>Other</i>		55	100	-	-	-	8	(8)	-100%	100
Total Expenditure - Functional	3	119 465	123 118	-	9 209	9 209	10 260	(1 051)	-10%	123 118
Surplus/ (Deficit) for the year		2 079	2 193	-	12 971	12 971	183	12 789	69,98208	2 193

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.

DC5 Central Karoo - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M01 July

Vote Description	Ref	2023/24	Budget Year 2024/25							
		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	48 215	49 808	-	16 753	16 753	4 151	12 602	303,6%	49 808
Vote 2 - Municipal Manager		-	-	-	-	-	-	-		-
Vote 3 - Finance		2 797	2 688	-	52	52	224	(172)	-76,7%	2 688
Vote 4 - Corporate Services		4 751	7 480	-	223	223	623	(400)	-64,2%	7 480
Vote 5 - Technical Services		65 782	65 335	-	5 152	5 152	5 445	(293)	-5,4%	65 335
Total Revenue by Vote	2	121 544	125 311	-	22 180	22 180	10 443	11 737	112,4%	125 311
Expenditure by Vote										
Vote 1 - Executive and Council	1	13 901	13 593	-	894	894	1 133	(239)	-21,1%	13 593
Vote 2 - Municipal Manager		-	-	-	-	-	-	-		-
Vote 3 - Finance		20 094	20 444	-	1 444	1 444	1 704	(259)	-15,2%	20 444
Vote 4 - Corporate Services		20 329	24 511	-	1 768	1 768	2 043	(275)	-13,5%	24 511
Vote 5 - Technical Services		65 140	64 571	-	5 103	5 103	5 381	(278)	-5,2%	64 571
Total Expenditure by Vote	2	119 465	123 118	-	9 209	9 209	10 260	(1 051)	-10,2%	123 118
Surplus/ (Deficit) for the year	2	2 079	2 193	-	12 971	12 971	183	12 789	6998,2%	2 193

Table C3C: Monthly Budget Statement – Financial:

DC5 Central Karoo - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - A - M01 July

Vote Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue by Vote										
Vote 1 - Executive and Council	1	48 215	49 808	-	16 753	16 753	4 151	12 602	304%	49 808
1.1 - [Name of sub-vote]								-		
Vote 2 - Municipal Manager		-	-	-	-	-	-	-		-
2.1 - [Name of sub-vote]								-		
Vote 3 - Finance		2 797	2 688	-	52	52	224	(172)	-77%	2 688
3.1 - [Name of sub-vote]								-		
Vote 4 - Corporate Services		4 751	7 480	-	223	223	623	(400)	-64%	7 480
4.1 - [Name of sub-vote]								-		
Vote 5 - Technical Services		65 782	65 335	-	5 152	5 152	5 445	(293)	-5%	65 335
5.1 - [Name of sub-vote]								-		
Total Revenue by Vote	2	121 544	125 311	-	22 180	22 180	10 443	11 737	112%	125 311
Expenditure by Vote										
Vote 1 - Executive and Council	1	13 901	13 593	-	894	894	1 133	(239)	-21%	13 593
1.1 - [Name of sub-vote]								-		
Vote 2 - Municipal Manager		-	-	-	-	-	-	-		-
2.1 - [Name of sub-vote]								-		
Vote 3 - Finance		20 094	20 444	-	1 444	1 444	1 704	(259)	-15%	20 444
3.1 - [Name of sub-vote]								-		
Vote 4 - Corporate Services		20 329	24 511	-	1 768	1 768	2 043	(275)	-13%	24 511
4.1 - [Name of sub-vote]								-		
Vote 5 - Technical Services		65 140	64 571	-	5 103	5 103	5 381	(278)	-5%	64 571
5.1 - [Name of sub-vote]								-		
Total Expenditure by Vote	2	119 465	123 118	-	9 209	9 209	10 260	(1 051)	(0)	123 118
Surplus/ (Deficit) for the year	2	2 079	2 193	-	12 971	12 971	183	12 789	0	2 193

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.

DC5 Central Karoo - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M01 July

Description	Ref	2023/24	Budget Year 2024/25							
		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		50	247	-	11	11	21	(9)	-46%	247
Agency services		6 001	7 840	-	507	507	653	(146)	-22%	7 840
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		-	-	-	-	-	-	-	-	-
Interest from Current and Non Current Assets		1 705	1 950	-	106	106	163	(56)	-35%	1 950
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		66	65	-	-	-	5	(5)	-100%	65
Licence and permits		55	49	-	3	3	4	(1)	-23%	49
Operational Revenue		66 811	65 380	-	5 155	5 155	5 448	(293)	-5%	65 380
Non-Exchange Revenue										
Property rates		-	-	-	-	-	-	-	-	-
Surcharges and Taxes		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	-	-	-	-	-	-	-	-
Licence and permits		-	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational		45 816	46 892	-	16 397	16 397	3 908	12 490	320%	46 892
Interest		-	-	-	-	-	-	-	-	-
Fuel Levy		-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		-	-	-	-	-	-	-	-	-
Other Gains		1 040	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		121 544	122 422	-	22 180	22 180	10 202	11 978	117%	122 422
Expenditure By Type										
Employee related costs		64 721	67 473	-	5 440	5 440	5 623	(182)	-3%	67 473
Remuneration of councillors		4 946	5 200	-	437	437	433	4	1%	5 200
Bulk purchases - electricity		-	-	-	-	-	-	-	-	-
Inventory consumed		17 167	18 089	-	913	913	1 507	(595)	-39%	18 089
Debt impairment		-	-	-	-	-	-	-	-	-
Depreciation and amortisation		-	1 035	-	-	-	86	(86)	-100%	1 035
Interest		831	50	-	-	-	4	(4)	-100%	50
Contracted services		9 704	9 499	-	403	403	792	(389)	-49%	9 499
Transfers and subsidies		744	260	-	39	39	22	17	79%	260
Irrecoverable debts written off		-	-	-	-	-	-	-	-	-
Operational costs		20 948	21 512	-	1 977	1 977	1 793	184	10%	21 512
Losses on Disposal of Assets		-	-	-	-	-	-	-	-	-
Other Losses		4	-	-	-	-	-	-	-	-
Total Expenditure		119 064	123 118	-	9 209	9 209	10 260	(1 051)	-10%	123 118
Surplus/(Deficit)		2 480	(696)	-	12 971	12 971	(58)	13 029	(0)	(696)
Transfers and subsidies - capital (monetary allocations)		-	2 889	-	-	-	241	(241)	(0)	2 889
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		2 480	2 193	-	12 971	12 971	183	12 789	0	2 193
Income Tax		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		2 480	2 193	-	12 971	12 971	183	12 789	0	2 193
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		2 480	2 193	-	12 971	12 971	183	12 789	0	2 193
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		2 480	2 193	-	12 971	12 971	183	12 789	0	2 193

2.4.1. Table C5: Monthly Budget Statement – Capital Expenditure (Municipal Vote, Standard Classification and Funding):

5

DC5 Central Karoo - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M01 July

Vote Description	Ref	2023/24	Budget Year 2024/25							
		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		23	-	-	-	-	-	-	-	-
Vote 2 - Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 3 - Finance		276	-	-	-	-	-	-	-	-
Vote 4 - Corporate Services		766	391	-	-	-	33	(33)	-100%	391
Vote 5 - Technical Services		-	-	-	-	-	-	-	-	-
Vote 6 - COMMUNITY & SOCIAL SERVICES		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	1 066	391	-	-	-	33	(33)	-100%	391
Single Year expenditure appropriation	2									
Vote 1 - Executive and Council		-	96	-	-	-	8	(8)	-100%	96
Vote 2 - Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 3 - Finance		60	860	-	20	20	72	(51)	-72%	860
Vote 4 - Corporate Services		36	1 418	-	-	-	118	(118)	-100%	1 418
Vote 5 - Technical Services		-	-	-	-	-	-	-	-	-
Vote 6 - COMMUNITY & SOCIAL SERVICES		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	96	2 373	-	20	20	198	(177)	-90%	2 373
Total Capital Expenditure		1 162	2 765	-	20	20	230	(210)	-91%	2 765
Capital Expenditure - Functional Classification										
Governance and administration		83	1 347	-	20	20	112	(92)	-82%	1 347
Executive and council		23	487	-	-	-	41	(41)	-100%	487
Finance and administration		60	860	-	20	20	72	(51)	-72%	860
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		36	1 374	-	-	-	115	(115)	-100%	1 374
Community and social services		-	1 304	-	-	-	109	(109)	-100%	1 304
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		36	70	-	-	-	6	(6)	-100%	70
Economic and environmental services		1 042	43	-	-	-	4	(4)	-100%	43
Planning and development		1 042	43	-	-	-	4	(4)	-100%	43
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	1 162	2 765	-	20	20	230	(210)	-91%	2 765
Funded by:										
National Government		781	1 208	-	20	20	101	(80)	-80%	1 208
Provincial Government		276	1 304	-	-	-	109	(109)	-100%	1 304
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		1 057	2 512	-	20	20	209	(189)	-90%	2 512
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		104	253	-	-	-	21	(21)	-100%	253
Total Capital Funding		1 162	2 765	-	20	20	230	(210)	-91%	2 765

2.4.1.6 Table C6: Monthly Budget Statement – Financial Position:

DC5 Central Karoo - Table C6 Monthly Budget Statement - Financial Position - M01 July

Description	Ref	2023/24	Budget Year 2024/25			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash and cash equivalents		12 733	12 506	–	12 711	12 506
Trade and other receivables from exchange transactions		597	678	–	(23)	678
Receivables from non-exchange transactions		–	–	–	–	–
Current portion of non-current receivables		571	531	–	–	531
Inventory		1 571	1 557	–	(261)	1 557
VAT		(185)	1 419	–	(0)	1 419
Other current assets		4 003	4 727	–	181	4 727
Total current assets		19 289	21 419	–	12 607	21 419
Non current assets						
Investments		–	–	–	–	–
Investment property		–	–	–	–	–
Property, plant and equipment		9 064	12 823	–	20	12 823
Biological assets		–	–	–	–	–
Living and non-living resources		–	–	–	–	–
Heritage assets		–	–	–	–	–
Intangible assets		62	62	–	–	62
Trade and other receivables from exchange transactions		–	–	–	–	–
Non-current receivables from non-exchange transactions		6 980	6 544	–	–	6 544
Other non-current assets		–	–	–	–	–
Total non current assets		16 106	19 429	–	20	19 429
TOTAL ASSETS		35 395	40 848	–	12 627	40 848
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Financial liabilities		–	100	–	–	100
Consumer deposits		–	2	–	–	2
Trade and other payables from exchange transactions		1 259	1 241	–	(998)	1 241
Trade and other payables from non-exchange transactions		5 245	2 446	–	576	2 446
Provision		2 975	4 857	–	–	4 857
VAT		(731)	–	–	78	–
Other current liabilities		5	809	–	–	809
Total current liabilities		8 754	9 454	–	(344)	9 454
Non current liabilities						
Financial liabilities		–	–	–	–	–
Provision		2 395	2 370	–	–	2 370
Long term portion of trade payables		–	–	–	–	–
Other non-current liabilities		10 886	11 699	–	–	11 699
Total non current liabilities		13 281	14 069	–	–	14 069
TOTAL LIABILITIES		22 035	23 523	–	(344)	23 523
NET ASSETS	2	13 360	17 324	–	12 971	17 324
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		13 761	17 324	–	12 971	17 324
Reserves and funds		–	–	–	–	–
Other		–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	13 761	17 324	–	12 971	17 324

2.4.1.7 Table C7: Monthly Budget Statement – Cash Flow:

DC5 Central Karoo - Table C7 Monthly Budget Statement - Cash Flow - M01 July

Description	Ref	2023/24	Budget Year 2024/25							
		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		76 316	77 167	-	5 712	5 712	6 431	(719)	-11%	77 167
Transfers and Subsidies - Operational		45 745	46 892	-	16 952	16 952	3 908	13 044	334%	46 892
Transfers and Subsidies - Capital		2 400	2 889	-	-	-	241	(241)	-100%	2 889
Interest		-	1 950	-	-	-	163	(163)	-100%	1 950
Dividends		-	-	-	-	-	-	-	-	-
Payments										
Suppliers and employees		(79 404)	(124 233)	-	(8 733)	(8 733)	(10 353)	(1 620)	16%	(124 233)
Interest		-	(50)	-	-	-	(4)	(4)	100%	(50)
Transfers and Subsidies		-	(260)	-	-	-	(22)	(22)	100%	(260)
NET CASH FROM/(USED) OPERATING ACTIVITIES		45 058	4 356	-	13 931	13 931	363	(13 568)	-3738%	4 356
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables		6 980	-	-	-	-	(545)	545	-100%	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-
Payments										
Capital assets		(497)	(3 180)	-	(23)	(23)	(265)	(242)	91%	(3 180)
NET CASH FROM/(USED) INVESTING ACTIVITIES		6 484	(3 180)	-	(23)	(23)	(810)	(787)	97%	(3 180)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	-	-	(5 440)	(5 440)	-	(5 440)	#DIV/0!	-
Payments										
Repayment of borrowing		-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	-	-	(5 440)	(5 440)	-	5 440	#DIV/0!	-
NET INCREASE/ (DECREASE) IN CASH HELD		51 541	1 176	-	8 467	8 467	(447)			1 176
Cash/cash equivalents at beginning:		11 365	11 330	-	-	-	11 330			-
Cash/cash equivalents at month/year end:		62 906	12 506	-	8 467	8 467	10 883			1 176

3. PART 2 – SUPPORTING DOCUMENTATION

3.1 SECTION 5 – DEBTORS ANALYSIS:

3.1.1 Supporting Table SC3:

Choose name from list - Supporting Table SC3 Monthly Budget Statement - aged debtors - M01 July

Description	NT Code	Budget Year 2024/25									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	255	1	10	16	-	134	-	184	600	334	-	-	
Total By Income Source	2000	255	1	10	16	-	134	-	184	600	334	-	-	
2023/24 - totals only		25563	0	0	24145	0	0	0	406140	456	430	0	0	
Debtors Age Analysis By Customer Group														
Organs of State	2200	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	2300	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	2400	72	-	-	-	-	-	-	172	243	172	-	-	
Other	2500	184	1	10	16	-	134	-	12	357	162	-	-	
Total By Customer Group	2600	255	1	10	16	-	134	-	184	600	334	-	-	

Table SC3 is the only debtors report required by the MBRR.

The long outstanding debtors are made up of the following categories:

<u>Category</u>	<u>Sum of Total</u>	<u>Percentage</u>
Current Councillor	104 730,96	31%
Department of Roads and Infrastructure	1 079,52	0%
Deposit - Fuel Station Murraysburg	20 000,00	6%
Local Municipality	5 383,98	2%
Previous Councillor	126 552,38	38%
Previous Employee	32 251,52	10%
Previous Tenant	28 645,08	9%
Secondment of Dr Links to Bito Municipality	15 000,00	4%
Grand Total	333 643,44	

3.1.2 Supporting Table SC4:

Choose name from list - Supporting Table SC4 Monthly Budget Statement - aged creditors - M01 July

Description	NT Code	Budget Year 2024/25									Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
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	682	7	46	0	0	0	0	0	735	811
Auditor General	0800	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions											
Total By Customer Type	1000	682	7	46	0	0	0	0	0	735	811

3.2

SECTION 6 – GRANT RECEIPTS AND RECEIPTS

CENTRAL KAROO MTREF ALLOCATIONS: JULY 2024/2025							
	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
C DC5 Central Karoo							
Direct transfers							
Equitable share and related	-	16 202	-	-	-	-	-
Infrastructure	28	-	(44)	-	(15)	-	(15)
Rural roads assets management systems grant	28	-	(44)	-	(15)	-	(15)
Capacity building and other current transfers	-	-	(55)	(3)	(58)	-	(58)
Local government financial management grant	-	-	(35)	-	(35)	-	(35)
Municipal Systems Improvement Grant	-	-	(20)	(3)	(23)	-	(23)
Expanded public works programme integrated grant for municipalities	-	-	-	-	-	-	-
Sub total direct transfers	28	16 202	(99)	(3)	(74)	-	(74)
Total: Transfers from National Treasury	28	16 202	(99)	(3)	(74)	-	(74)
Transfers for Provincial Departments							
Municipal Allocations from Provincial Department							
Provincial Treasury	29	750	-	-	779	779	-
Western Cape Financial Management Support Grant	-	-	-	-	-	-	-
Western Cape Financial Management Capability Building Grant	29	750	-	-	779	779	-
Western Cape Financial Management Capacity Building Grant	-	-	-	-	-	-	-
Community Safety	35	-	-	-	35	35	-
Safety initiative implementation - Whole of Society Approach (WOSA)	35	-	-	-	35	35	-
Local Government	4 719	-	(8)	-	4 711	4 711	-
Local Government Internship Grant	-	-	-	-	-	-	-
Western Cape Municipal Intervention Grant	700	-	-	-	700	700	-
Municipal Service Delivers and Capacity Building Grant	392	-	(8)	-	384	384	-
Joint District and Metro Approach Grant	494	-	-	-	494	494	-
Fire Service Capacity Building Grant	500	-	-	-	500	500	-
Local Government Public Employment Support Grant	200	-	-	-	200	200	-
Local Government Emergency Load-shedding Relief Grant	33	-	-	-	33	33	-
Municipal Water Resilience Grant	2 400	-	-	-	2 400	2 400	-
Total: Transfers from Provincial Departments	4 784	750	(8)	-	5 525	5 525	-
Transfers for Other Grant Providers							
Municipal Allocations from other grant providers							
<i>of which</i>							
Other Grant Providers	436	-	(83)	(12)	340	358	(17)
The Chemical industries Education and Traing Authority	221	-	(83)	(12)	126	126	-
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)	(5)	-	-	-	(5)	-	(5)
Local Government Sector and Training Authority (LGLDP - 20239677)	(12)	-	-	-	(12)	-	(12)
Total: Transfers from Other grant providers	436	-	(83)	(12)	340	358	(17)
TOTAL GRANT ALLOCATIONS FROM PROVINCIAL, NATIONAL AND OTHER	5 248	16 952	(190)	(15)	5 792	5 883	(91)

3.3 SECTION 7 – CAPITAL PROGRAMME PERFORMANCE:

3.3.1 Supporting Table C12:

Supporting Table C12 reconciled with Table C5.

Choose name from list - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M01 July

Month	2023/24	Budget Year 2024/25							
	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	97	230	-	20	20	230	210	91,2%	1%
August	97	230	-	-		461	-		
September	97	230	-	-		691	-		
October	97	230	-	-		922	-		
November	97	230	-	-		1 152	-		
December	97	230	-	-		1 382	-		
January	97	230	-	-		1 613	-		
February	97	230	-	-		1 843	-		
March	97	230	-	-		2 074	-		
April	97	230	-	-		2 304	-		
May	97	230	-	-		2 534	-		
June	97	230	-	-		2 765	-		
Total Capital expenditure	1 162	2 765	-	20					

QUALITY CERTIFICATE

I, Ms Kubelulo Makalima, the Acting Director: Financial Services 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 July 2024/2025 financial year, has been prepared in accordance with the Municipal Finance Management Act and regulations made under the Act.

Print Name : Ms Kubelulo Makalima
Acting Director: Financial Services

Signature 

Date: 15 August 2024