

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 OCTOBER 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 AUGUST 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 ought 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:

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 October 2024 In-Year Report is:

RESOLVED:

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

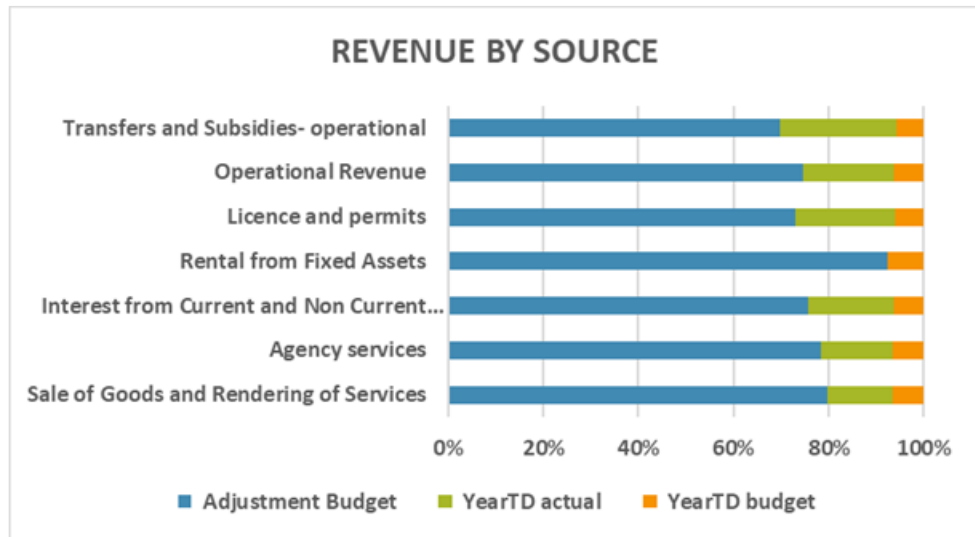
The following table summarises the overall position on the capital and operating budgets. Take note that the Operating Expenditure only reflects the direct expenditure and exclude all indirect expenditure e.g. Administrative Costs.

	<u>Capital Expenditure</u>	<u>Operating Expenditure</u>	<u>Operating Revenue</u>
Original Budget	2 764 780,00	123 118 320,00	122 422 320,00
Actual spend / received (YTD)	912 201,00	37 598 069,70	51 988 662,00
Percentage Spend (YTD)	33%	31%	42%

The table reflects spending of the capital budget of 33%. The total operating expenditure and revenue reflects percentage spent of 31% and 42% respectively for October.

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 R21.377 million for the actual year to date represents 32.70% 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 R614 757 . Thus, reflecting a percentage of 31.53%.

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 R37 598 069.70.

2.3.2.3 Operating Expenditure by Municipal Vote (Figure 2):

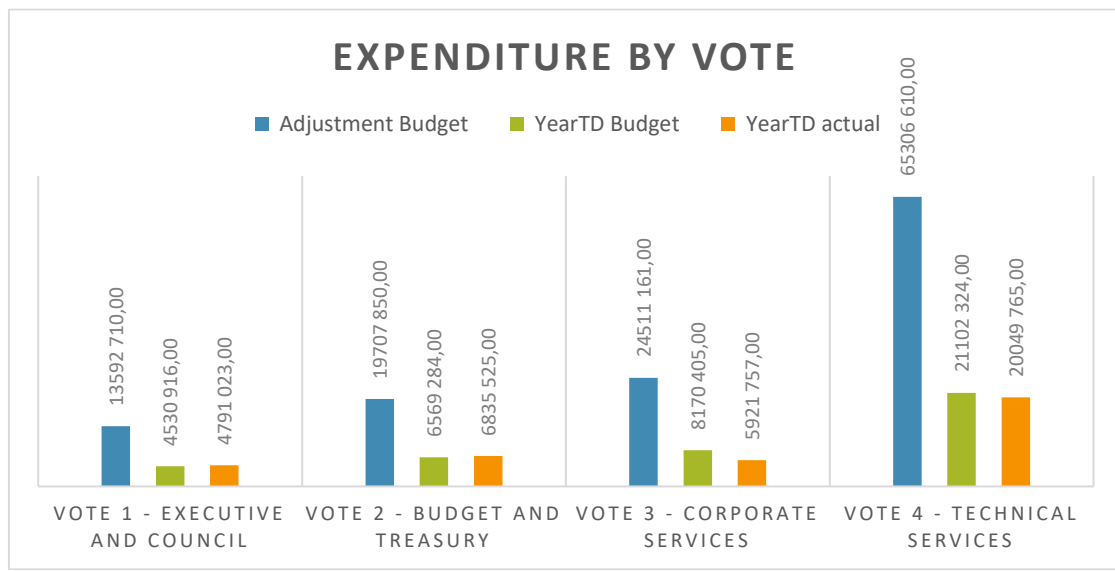


Figure 2 – Breakdown Operating Expenditure by Municipal Vote

Expenditure by Vote	Adjustment Budget	YearTD Budget	YearTD actual	% Spend
Vote 1 - EXECUTIVE AND COUNCIL	13 592 710,00	4 530 916,00	4 791 023,00	35,25%
Vote 2 - BUDGET AND TREASURY	19 707 850,00	6 569 284,00	6 835 525,00	34,68%
Vote 3 - CORPORATE SERVICES	24 511 161,00	8 170 405,00	5 921 757,00	24,16%
Vote 4 - TECHNICAL SERVICES	65 306 610,00	21 102 324,00	20 049 765,00	30,70%
Total Expenditure by Vote	123 118 331,00	40 372 929,00	37 598 070,00	31%

The budget for Corporate Services is R5.921 million of which R8.170 million has been expended representing 24.16% of the budget amount.

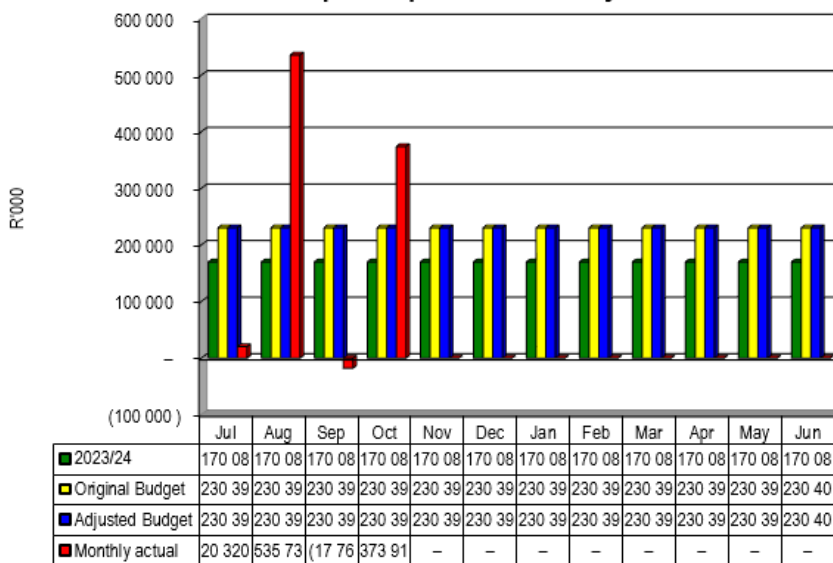
The budget for Budget and Treasury is R 6.569 million of which R 6.835 million has been expended representing 34.68% of the budget amount.

The budget for Executive and Council is R 4.530 million of which R4.791 million has been expended representing 35.25% of the budget amount.

2.3.2.4 Capital Expenditure (Figure 3):

There was capital spending of R912 201.00 for the financial year to date, representing a capital spending percentage of 33% at the end of October 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.

Chart C1 2024/25 Capital Expenditure Monthly Trend: actual v target



2.3.3 Cash Flow:

The balance after commitments against the cash and cash equivalents at the end of October 2024 amounts to R 10.560 million.

DC5 - CENTRAL KAROO DISTRICT MUNICIPALITY

Commitments against Cash and Cash Equivalents	OCT 2024
Item	Amount
Cash in Bank	3 939 023,28
ABSA ACC NO. 1540000014	646 879,06
FNB ACC NO. 62062151429	2 086 666,90
NEDBANK ACC NO. 1178835510	1 205 477,32
Call investment deposits	13 934 261,57
Nedbank : 03/7881151625/000001	3 125 616,65
Nedbank : 03/7881150777/000001	1 864 787,87
Nedbank : 03/7881121858/000012	1 029 786,06
Nedbank : 03/7881125551/000077	2 727 268,17
Nedbank : 03/7881114568/000001	5 150 987,52
FNB : 62835272361	35 815,30
Total Cash and Cash equivalents	17 873 284,85
Total commitments against cash	7 313 079,52
Unspent Conditional Grants	5 774 669,77
Capital Replacement Reserves	-
Self Insurance Reserve	-
Consumer & Sundry Deposits	-
Creditors	1 538 409,75
Performance Bonus Provision	-
Provision for Landfill Site Rehabilitation	-
Provision for Environmental Rehabilitation	-
Provision for Leave Payments	-
Retentions	-
	10 560 205,33

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 - M04 October

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	1 950	150	615	650	(35)	-5%	1 950
Transfers and subsidies - Operational	45 814	46 892	46 892	11 387	27 919	15 631	12 288	0	46 892
Other own revenue	74 042	73 580	73 580	5 233	23 455	24 527	(1 072)	-4%	-
Total Revenue (excluding capital transfers and contributions)	121 561	122 422	122 422	16 770	51 989	40 807	11 181	27%	122 422
Employee costs	67 884	67 473	66 904	5 107	20 486	21 890	(1 405)	-6%	66 904
Remuneration of Councillors	4 975	5 200	5 200	437	1 767	1 733	33	2%	5 200
Depreciation and amortisation	375	1 035	1 035	68	197	345	(148)	-43%	1 035
Interest	843	50	50	-	-	17	(17)	-100%	50
Inventory consumed and bulk purchases	14 106	18 089	18 429	1 301	4 713	5 887	(1 175)	-20%	18 429
Transfers and subsidies	1 199	260	260	-	39	87	(48)	-55%	260
Other expenditure	32 978	31 012	31 241	3 046	10 397	10 414	(16)	-0%	31 241
Total Expenditure	122 360	123 118	123 118	9 959	37 598	40 373	(2 775)	-7%	123 118
Surplus/(Deficit)	(799)	(696)	(696)	6 811	14 391	435	13 956	3212%	(696)
Transfers and subsidies - capital (monetary)	-	2 889	2 889	-	618	963	(345)	-36%	2 889
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	(799)	2 193	2 193	6 811	15 008	1 398	13 611	974%	2 193
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	(799)	2 193	2 193	6 811	15 008	1 398	13 611	974%	2 193
Capital expenditure & funds sources									
Capital expenditure	2 041	2 765	2 765	374	912	922	(9)	-1%	2 765
Capital transfers recognised	1 937	2 512	2 512	374	911	837	74	9%	2 512
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	104	253	253	-	1	84	(83)	-99%	253
Total sources of capital funds	2 041	2 765	2 765	374	912	922	(9)	-1%	2 765
Financial position									
Total current assets	19 548	21 419	21 419		24 060				21 419
Total non current assets	17 250	19 429	19 429		15 982				19 429
Total current liabilities	12 821	9 454	9 454		13 737				9 454
Total non current liabilities	13 281	14 069	14 069		13 281				14 069
Community wealth/Equity	11 097	17 324	17 324		15 008				17 324
Cash flows									
Net cash from (used) operating	45 078	4 356	4 356	(3 969)	8 464	1 452	(7 012)	-483%	4 356
Net cash from (used) investing	6 484	(3 180)	(3 180)	(7 410)	(8 290)	(3 241)	5 049	-156%	(3 180)
Net cash from (used) financing	-	-	-	(5 107)	(20 486)	-	20 486	#DIV/0!	-
Cash/cash equivalents at the month/year end	62 926	12 506	12 506	(16 486)	(7 625)	9 541	17 166	180%	13 863
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	17	-	-	183	-	10	1	256	468
Creditors Age Analysis									
Total Creditors	1 357	148	26	6	0	0	0	0	1 538

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

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) - M03

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	1									
Vote 1 - Executive and Council		48 215	49 808	49 808	607	17 867	12 452	5 415	43,5%	49 808
Vote 2 - Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 3 - Finance		2 816	2 688	2 688	669	752	672	80	11,9%	2 688
Vote 4 - Corporate Services		4 749	7 480	7 480	144	582	1 870	(1 288)	-68,9%	7 480
Vote 5 - Technical Services		65 782	65 335	65 335	11 484	16 636	16 334	302	1,9%	65 335
Total Revenue by Vote	2	121 561	125 311	125 311	12 904	35 836	31 328	4 509	14,4%	125 311
Expenditure by Vote	1									
Vote 1 - Executive and Council		14 162	13 593	13 593	827	3 433	3 398	34	1,0%	13 593
Vote 2 - Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 3 - Finance		21 285	20 444	19 708	2 067	5 041	4 927	114	2,3%	19 708
Vote 4 - Corporate Services		21 701	24 511	24 511	1 547	4 387	6 128	(1 741)	-28,4%	24 511
Vote 5 - Technical Services		65 612	64 571	65 307	4 846	14 779	15 732	(953)	-6,1%	65 307
Total Expenditure by Vote	2	122 760	123 118	123 118	9 287	27 639	30 185	(2 546)	-8,4%	123 118
Surplus/ (Deficit) for the year	2	(1 200)	2 193	2 193	3 617	8 197	1 142	7 055	617,5%	2 193

Table C3C: Monthly Budget Statement – Financial:

Choose name from list - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - A - M04 October

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	49 808	606	18 472	16 603	1 870	11%	49 808
1.1 - [Name of sub-vote]										
Vote 2 - Municipal Manager		-	-	-	-	-	-			-
Vote 3 - Finance		2 816	2 688	2 688	10 961	11 713	896	10 817	1207%	2 688
3.1 - [Name of sub-vote]										
Vote 4 - Corporate Services		4 749	7 480	7 480	474	1 055	2 493	(1 438)	-58%	7 480
4.1 - [Name of sub-vote]										
Vote 5 - Technical Services		65 782	65 335	65 335	4 730	21 366	21 778	(412)	-2%	65 335
5.1 - [Name of sub-vote]										
Vote 6 - COMMUNITY & SOCIAL SERVICES		-	-	-	-	-	-			-
Total Revenue by Vote	2	121 561	125 311	125 311	16 770	52 606	41 770	10 836	26%	125 311
Expenditure by Vote										
Vote 1 - Executive and Council	1	14 162	13 593	13 593	1 359	4 791	4 531	260	6%	13 593
1.1 - [Name of sub-vote]										
Vote 2 - Municipal Manager		-	-	-	-	-	-			-
2.1 - [Name of sub-vote]										
Vote 3 - Finance		21 285	20 444	19 708	1 795	6 836	6 569	266	4%	19 708
3.1 - [Name of sub-vote]										
Vote 4 - Corporate Services		21 701	24 511	24 511	1 535	5 922	8 170	(2 249)	-28%	24 511
4.1 - [Name of sub-vote]										
Vote 5 - Technical Services		65 612	64 571	65 307	5 271	20 050	21 102	(1 053)	-5%	65 307
5.1 - [Name of sub-vote]										
Total Expenditure by Vote	2	122 760	123 118	123 118	9 959	37 598	40 373	(2 775)	(0)	123 118
Surplus/ (Deficit) for the year	2	(1 200)	2 193	2 193	6 811	15 008	1 398	13 611	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 because 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) - M04 October

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		69	247	247	(10)	32	82	(51)	-62%	247
Agency services		6 001	7 840	7 840	507	2 029	2 613	(584)	-22%	7 840
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		-	-	-	-	-	-	-	-	-
Interest from Current and Non Current Assets		1 705	1 950	1 950	150	615	650	(35)	-5%	1 950
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		66	65	65	-	-	22	(22)	-100%	65
Licence and permits		55	49	49	3	17	16	1	4%	49
Operational Revenue		66 811	65 380	65 380	4 732	21 377	21 793	(416)	-2%	65 380
Non-Exchange Revenue										
Property rates		-	-	-	-	-	-	-	-	-
Surcharges and Taxes		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	-	-	-	-	-	-	-	-
Licence and permits		-	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational		45 814	46 892	46 892	11 387	27 919	15 631	12 288	79%	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)		121 561	122 422	122 422	16 770	51 989	40 807	11 181	27%	122 422
Expenditure By Type										
Employee related costs		67 884	67 473	66 904	5 107	20 486	21 890	(1 405)	-6%	66 904
Remuneration of councillors		4 975	5 200	5 200	437	1 767	1 733	33	2%	5 200
Bulk purchases - electricity		-	-	-	-	-	-	-	-	-
Inventory consumed		14 106	18 089	18 429	1 301	4 713	5 887	(1 175)	-20%	18 429
Debt impairment		-	-	-	-	-	-	-	-	-
Depreciation and amortisation		375	1 035	1 035	68	197	345	(148)	-43%	1 035
Interest		843	50	50	-	-	17	(17)	-100%	50
Contracted services		10 887	9 499	9 499	1 211	3 283	3 166	116	4%	9 499
Transfers and subsidies		1 199	260	260	-	39	87	(48)	-55%	260
Irrecoverable debts written off		-	-	-	-	-	-	-	-	-
Operational costs		22 086	21 512	21 741	1 835	7 114	7 247	(133)	-2%	21 741
Losses on Disposal of Assets		1	-	-	-	-	-	-	-	-
Other Losses		4	-	-	-	-	-	-	-	-
Total Expenditure		122 360	123 118	123 118	9 959	37 598	40 373	(2 775)	-7%	123 118
Surplus/(Deficit)		(799)	(696)	(696)	6 811	14 391	435	13 956	0	(696)
Transfers and subsidies - capital (monetary allocations)		-	2 889	2 889	-	618	963	(345)	(0)	2 889
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		(799)	2 193	2 193	6 811	15 008	1 398	13 611	0	2 193
Income Tax		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		(799)	2 193	2 193	6 811	15 008	1 398	13 611	0	2 193
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		(799)	2 193	2 193	6 811	15 008	1 398	13 611	0	2 193
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		(799)	2 193	2 193	6 811	15 008	1 398	13 611	0	2 193

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) - M04 October

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	391	-	-	130	(130)	-100%	391
Vote 5 - Technical Services		879	-	-	-	-	-	-	-	-
Vote 6 - COMMUNITY & SOCIAL SERVICES		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	1 945	391	391	-	-	130	(130)	-100%	391
Single Year expenditure appropriation	2									
Vote 1 - Executive and Council		-	96	96	-	-	32	(32)	-100%	96
Vote 2 - Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 3 - Finance		60	860	860	-	537	287	250	87%	860
Vote 4 - Corporate Services		36	1 418	1 418	374	375	473	(97)	-21%	1 418
Vote 5 - Technical Services		-	-	-	-	-	-	-	-	-
Vote 6 - COMMUNITY & SOCIAL SERVICES		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	96	2 373	2 373	374	912	791	121	15%	2 373
Total Capital Expenditure		2 041	2 765	2 765	374	912	922	(9)	-1%	2 765
Capital Expenditure - Functional Classification										
Governance and administration		83	1 347	1 347	-	537	449	88	20%	1 347
Executive and council		23	487	487	-	-	162	(162)	-100%	487
Finance and administration		60	860	860	-	537	287	250	87%	860
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		915	1 374	1 374	374	375	458	(83)	-18%	1 374
Community and social services		-	1 304	1 304	374	374	435	(61)	-14%	1 304
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		915	70	70	-	1	23	(22)	-95%	70
Economic and environmental services		1 042	43	43	-	-	14	(14)	-100%	43
Planning and development		1 042	43	43	-	-	14	(14)	-100%	43
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	2 041	2 765	2 765	374	912	922	(9)	-1%	2 765
Funded by:										
National Government		1 661	1 208	1 208	-	537	403	134	33%	1 208
Provincial Government		276	1 304	1 304	374	374	435	(61)	-14%	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		1 937	2 512	2 512	374	911	837	74	9%	2 512
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		104	253	253	-	1	84	(83)	-99%	253
Total Capital Funding		2 041	2 765	2 765	374	912	922	(9)	-1%	2 765

2.4.1.6 Table C6: Monthly Budget Statement – Financial Position:

Choose name from list - Table C6 Monthly Budget Statement - Financial Position - M04 October

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		12 687	12 506	12 506	17 736	12 506
Trade and other receivables from exchange transactions		597	678	678	442	678
Receivables from non-exchange transactions		–	–	–	–	–
Current portion of non-current receivables		571	531	531	571	531
Inventory		1 586	1 557	1 557	1 544	1 557
VAT		(143)	1 419	1 419	(219)	1 419
Other current assets		4 251	4 727	4 727	3 986	4 727
Total current assets		19 548	21 419	21 419	24 060	21 419
Non current assets						
Investments		–	–	–	–	–
Investment property		–	–	–	–	–
Property, plant and equipment		10 222	12 823	12 823	8 954	12 823
Biological assets		–	–	–	–	–
Living and non-living resources		–	–	–	–	–
Heritage assets		–	–	–	–	–
Intangible assets		48	62	62	48	62
Trade and other receivables from exchange transactions		–	–	–	–	–
Non-current receivables from non-exchange transactions		6 980	6 544	6 544	6 980	6 544
Other non-current assets		–	–	–	–	–
Total non current assets		17 250	19 429	19 429	15 982	19 429
TOTAL ASSETS		36 798	40 848	40 848	40 042	40 848
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Financial liabilities		–	100	100	–	100
Consumer deposits		–	2	2	–	2
Trade and other payables from exchange transactions		2 286	1 241	1 241	1 887	1 241
Trade and other payables from non-exchange transactions		5 245	2 446	2 446	6 608	2 446
Provision		6 021	4 857	4 857	5 898	4 857
VAT		(732)	–	–	(655)	–
Other current liabilities		–	809	809	–	809
Total current liabilities		12 821	9 454	9 454	13 737	9 454
Non current liabilities						
Financial liabilities		–	–	–	–	–
Provision		2 395	2 370	2 370	2 395	2 370
Long term portion of trade payables		–	–	–	–	–
Other non-current liabilities		10 886	11 699	11 699	10 886	11 699
Total non current liabilities		13 281	14 069	14 069	13 281	14 069
TOTAL LIABILITIES		26 102	23 523	23 523	27 018	23 523
NET ASSETS	2	10 697	17 324	17 324	13 024	17 324
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		11 097	17 324	17 324	15 008	17 324
Reserves and funds		–	–	–	–	–
Other		–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	11 097	17 324	17 324	15 008	17 324

2.4.1.7 Table C7: Monthly Budget Statement – Cash Flow:

Choose name from list - Table C7 Monthly Budget Statement - Cash Flow - M04 October

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		76 336	77 167	77 167	5 486	24 298	25 722	(1 425)	-6%	77 167
Transfers and Subsidies - Operational		45 745	46 892	46 892	-	19 762	15 631	4 131	26%	46 892
Transfers and Subsidies - Capital		2 400	2 889	2 889	-	-	963	(963)	-100%	2 889
Interest		-	1 950	1 950	-	-	650	(650)	-100%	1 950
Dividends		-	-	-	-	-	-	-	-	-
Payments										
Suppliers and employees		(79 403)	(124 233)	(124 233)	(9 454)	(35 596)	(41 411)	(5 815)	14%	(124 233)
Interest		-	(50)	(50)	-	-	(17)	(17)	100%	(50)
Transfers and Subsidies		-	(260)	(260)	-	-	(87)	(87)	100%	(260)
NET CASH FROM/(USED) OPERATING ACTIVITIES		45 078	4 356	4 356	(3 969)	8 464	1 452	(7 012)	-483%	4 356
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables		6 980	-	-	(6 980)	(6 980)	(2 181)	(4 799)	220%	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-
Payments										
Capital assets		(497)	(3 180)	(3 180)	(430)	(1 310)	(1 060)	250	-24%	(3 180)
NET CASH FROM/(USED) INVESTING ACTIVITIES		6 484	(3 180)	(3 180)	(7 410)	(8 290)	(3 241)	5 049	-156%	(3 180)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	-	-	(5 107)	(20 486)	-	(20 486)	#DIV/0!	-
Payments										
Repayment of borrowing		-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	-	-	(5 107)	(20 486)	-	20 486	#DIV/0!	-
NET INCREASE/ (DECREASE) IN CASH HELD		51 561	1 176	1 176	(16 486)	(20 312)	(1 789)			1 176
Cash/cash equivalents at beginning:		11 365	11 330	11 330		12 687	11 330			12 687
Cash/cash equivalents at month/year end:		62 926	12 506	12 506	(16 486)	(7 625)	9 541			13 863

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 - M04 October

Description	NT Code	Budget Year 2024/25									Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.L.o Council Policy	
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total			Total over 90 days
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1600	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	17	-	-	183	-	10	1	256	468	450	-	-
Total By Income Source	2000	17	-	-	183	-	10	1	256	468	450	-	-
2023/24 - totals only		15740	384	0	8332	0	0	24145	405780	454	438	0	0
Debtors Age Analysis By Customer Group													
Organs of State	2200	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	2300	-	-	-	-	-	-	-	-	-	-	-	-
Households	2400	15	-	-	4	-	-	-	171	190	174	-	-
Other	2500	2	-	-	179	-	10	1	85	278	276	-	-
Total By Customer Group	2600	17	-	-	183	-	10	1	256	468	450	-	-

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 - M04 October

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	1 357	148	26	6	0	0	0	0	1 538	1 556
Auditor General	0800	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions											
Total By Customer Type	1000	1 357	148	26	6	0	0	0	0	1 538	1 556

CENTRAL KAROO MTREF ALLOCATIONS: OCTOBER 2024/2025								
	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	1 274	-	(154)	(16)	-	1 103	1 103	-
Rural roads assets management systems grant	1 274	-	(154)	(16)	-	1 103	1 103	-
Capacity building and other current transfers	576	-	(162)	(5)	-	409	1 027	(618)
Local government financial management grant	893	-	(72)	(5)	-	816	816	-
Municipal Systems Improvement Grant	(618)	-	-	-	-	(618)	-	(618)
Expanded public works programme integrated grant for municipalities	301	-	(89)	-	-	211	211	-
Sub total direct transfers	1 850	-	(316)	(21)	-	1 512	2 130	(618)
Total: Transfers from National Treasury	1 850	-	(316)	(21)	-	1 512	2 130	(618)
Transfers for Provincial Departments								
Municipal Allocations from Provincial Department								
Provincial Treasury	779	-	-	-	(29)	750	750	-
Western Cape Financial Management Support Grant	-	-	-	-	-	-	-	-
Western Cape Financial Management Capability Building Grant	779	-	-	-	(29)	750	750	-
Western Cape Financial Management Capacity Building Grant	-	-	-	-	-	-	-	-
Community Safety	35	-	(1)	-	(33)	2	2	-
Safety initiative implementation - Whole of Society Approach (WOSA)	35	-	(1)	-	(33)	2	2	-
Local Government	4 393	-	(441)	(56)	(727)	3 170	3 170	(0)
Local Government Internship Grant	-	-	-	-	-	-	-	-
Western Cape Municipal Intervention Grant	442	-	(42)	-	-	400	400	-
Municipal Service Delivers and Capacity Building Grant	325	-	(25)	-	-	300	300	-
Joint District and Metro Approach Grant	494	-	-	-	(494)	(0)	-	(0)
Fire Service Capacity Building Grant	500	-	(374)	(56)	-	70	70	-
Local Government Public Employment Support Grant	200	-	-	-	(200)	-	-	-
Local Government Emergency Load-shedding Relief Grant	33	-	-	-	(33)	0	0	-
Municipal Water Resilience Grant	2 400	-	-	-	-	2 400	2 400	-
Total: Transfers from Provincial Departments	5 208	-	(441)	(56)	(789)	3 922	3 922	(0)
Transfers for Other Grant Providers								
Municipal Allocations from other grant providers								
<i>of which</i>								
Other Grant Providers	340	-	-	-	-	340	358	(17)
The Chemical industries Education and Traing Authority	126	-	-	-	-	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	340	-	-	-	-	340	358	(17)
TOTAL GRANT ALLOCATIONS FROM PROVINCIAL, NATIONAL AND OTHER	7 398	-	(757)	(78)	(789)	5 775	6 410	(635)

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 - M04 October

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	170	230	230	20	20	230	210	91,2%	1%
August	170	230	230	536	556	461	(95)	-20,7%	20%
September	170	230	230	(18)		691	-		
October	170	230	230	374	#VALUE!	922	#VALUE!	#VALUE!	#VALUE!
November	170	230	230	-		1 152	-		
December	170	230	230	-		1 382	-		
January	170	230	230	-		1 613	-		
February	170	230	230	-		1 843	-		
March	170	230	230	-		2 074	-		
April	170	230	230	-		2 304	-		
May	170	230	230	-		2 534	-		
June	170	230	230	-		2 765	-		
Total Capital expenditure	2 041	2 765	2 765	912					

QUALITY CERTIFICATE

I, Mr Mnyamezeli J Penxa, the Municipal Manager of the Central Karoo District Municipality, hereby certify that –

(mark as appropriate)

The monthly budget statements

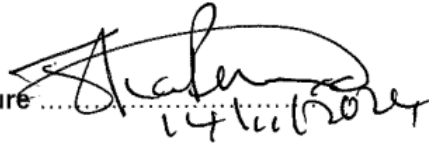
Quarterly report on the implementation of the budget and financial state affairs of the municipality

Mid – year budget and performance assessment

For the month of October 2024/2025 financial year, has been prepared in accordance with the Municipal Finance Management Act and regulations made under the Act.

Print Name : Mr Mnyamezeli J Penxa
Municipal Manager

Signature



Date : 14/11/2024