

CENTRAL KAROO DISTRICT MUNICIPALITY



SECTION 72 MID-YEAR PERFORMANCE ASSESSMENT REPORT

**JULY – DECEMBER
2024**

"WORKING TOGETHER IN DEVELOPMENT AND GROWTH"

CENTRAL KAROO DISTRICT MUNICIPALITY



Mid-year Budget and Performance Assessment Report (MFMA Section 72, including Section 52 (d))

DECEMBER 2024

**Prepared in terms of the Local Government:
Municipal Finance Management Act (56/2003):
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GLOSSARY

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|-----|--------------------------------|---|
| 1.1 | Adjustment 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 Adjustment 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;
 - Technical Services;
 - Socio-Economic Services

INTRODUCTION

1.1. Section 72(1) of the MFMA requires from the Municipal Manager, as Accounting Officer of the Municipality, to submit a mid-year budget assessment report to the Executive Mayor by 25 January of each year detailing the state of the Municipality's capital and operational budget, based on the Section 71 reports submitted; the Municipality's service delivery performance for the first half of the financial year taking into account the service delivery targets and performance indicators set in the Service Delivery and Budget Implementation Plan (SDBIP); and, also taking into account the previous year's Annual Report and progress made on resolving problems identified in the Annual Report.

1.2. This Mid-Year Budget Assessment report addresses only the financial related matters (budget versus actuals for operating income, operating expenditure and capital expenditure), and progress made on the financial related concerns identified in the 2020/2021 Annual Report. The Municipality's service delivery performance assessment on the service delivery performance indicators, as specified in the SDBIP, will be provided in a separate report.

1.3. Section 28 of the MFMA determines that:

“(1) A municipality may revise an approved annual budget through an adjustments budget.

(2) An adjustments budget:

(a) Must adjust the revenue and expenditure estimates downwards if there is material under- collection of revenue during the current year.

(b) May appropriate additional revenues that have become available over and above those anticipated in the annual budget, but only to revise or accelerate spending programmes already budgeted for;

(c) May, within a prescribed framework, authorise unforeseeable and unavoidable expenditure recommended by the mayor of the municipality;

(d) May authorise the utilisation of projected savings in one vote towards spending under another vote;

(e) May authorise the spending of funds that were unspent at the end of the past financial year where the under-spending could not reasonably have been foreseen at the time to include projected roll-overs when the annual budget for the current year was approved by the council;

(f) May correct any errors in the annual budget; and

(g) May provide for any other expenditure within a prescribed framework.

(3) An adjustments budget must be in a prescribed framework.

(4) Only the mayor may table an adjustments budget in the municipal council, but an adjustments budget in terms of subsection (2)(b) to (g) may only be tabled within any prescribed limitations as to timing and frequency.

(5) When an adjustments budget is tabled, it must be accompanied by –

- (a) An explanation how the adjustments budget affects the annual budget;
 - (b) A motivation of any material changes to the annual budget;
 - (c) An explanation of the impact of any increased spending on the annual budget and the annual budgets for the next two financial years; and
 - (d) Any other supporting documentation that may be prescribed.
- (6) Municipal tax and tariffs may not be increased during a financial year.”

1.4 This Report does not include any specific proposals for adjusting the latest approved annual budget for budgeted revenue and budgeted expenditure. This report is a summary of the main concerns arising from the budget monitoring process. It compares the actual results of operating revenue, operating expenditure and capital expenditure, against the budgeted revenue and expenditure for the first six months of the current financial year. The projections made is simply for assessment purposes and is not suggesting that any of the amounts be allocated to line items in the adjustments budget. This will be an administrative exercise performed by senior and middle management, wherein all departments, divisions and sections will be involved.

1.5 Section 54 of the MFMA requires the Executive Mayor to consider the Section 71 and 72 reports and to take appropriate action, if needed, to ensure that the approved budget is implemented in accordance with the SDBIP.

1.6 Regulation 23(1) of the Municipal Budget and Reporting Regulations determines that:

“An adjustments budget referred to in section 28(2)(b), (d) and (f) of the Act may be tabled in the municipal council at any time after the mid-year budget and performance assessment has been tabled in the council, but not later than 28 February of the current year.”

HIGH LEVEL OPERATING BUDGET ASSESSMENT

3.1 2.1 OPERATING REVENUE PER CATEGORY

2.1.1 The high-level budget assessment of operating revenue (capital grants included) per category is presented in Table 1 below.

Table 1: High Level Summary of Operating Revenue per Category								
Description	2023/24	Budget Year 2024/25						
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Actual Revenue as a % of Budgeted Revenue	Projected Revenue for the year (Based on Mid-year performance)	Positive / (Negative) Variance	Positive / (Negative) Variance %
R thousands								
Revenue								
Exchange Revenue								
Sale of Goods and Rendering of Services	69	247	247	33	13%	66	180	73%
Agency services	6 001	7 840	7 840	3 043	39%	7 840	-	0%
Interest from Current and Non Current Assets	1 705	1 950	1 950	878	45%	1 755	195	10%
Rental from Fixed Assets	66	65	65	-	0%	-	65	100%
Licence and permits	55	49	49	32	66%	65	(15)	-31%
Operational Revenue	66 811	65 380	65 380	31 500	48%	65 369	11	0%
Non-Exchange Revenue								
Transfers and subsidies - Operational	45 691	46 892	50 375	29 669	59%	50 975	(600)	-1%
Total Revenue (excluding capital transfers and contributions)	120 398	122 422	125 905	65 155	52%	126 070	(165)	
Transfers and subsidies - capital (monetary allocations)	-	2 889	3 389	1 048	31%	3 389	-	-
Total Revenue (including capital transfers and contributions)	120 398	125 311	129 294	66 203	51%	129 459	(165)	-

2.1.2 The year-to-date actual revenue (capital grants excluded) as at 31 December 2024 amounted to R 65.155 million and represents 52% of the adjusted budgeted revenue of R 129.2 million. An overall reduction of R 165 000 of operating revenue is projected and will therefore necessitate amendments in an adjustments budget.

2.1.3 Revenue (capital grants included) for the financial year under review projects an amount of R 66.203 million compared with the budgeted revenue of R 129.294 million (representing 51% as at 31 December 2024).

2.1.4 Notable variances are as follows:

- (a) Sales of Goods and Rendering of Services: A negative variance of R 180 000 or 73% mainly on general health certificates and certificates of compliance. The projected revenue of R 66 000 is 4% less than the actual audited revenue raised of R 69 000 for the 2023/2024 financial year.
- (b) Rental from Fixed Assets: A negative variance of R 65 000 or 100% mainly on rental of fixed property. This is due to the lease contracts that was not renewed as the municipality wants to use the property for office space. There is no projected revenue for the 2024/2025 financial year.
- (c) Licence and permits: A positive variance of R 15 000 or 31% mainly on licenses and

permits. The projected revenue of R 65 000 is 18% more than the actual audited revenue raised of R 55 000 for the 2023/2024 financial year.

- (d) Transfers and Subsidies (Operational): Provincial Gazette received with total additional budget of R 200 000 for Disaster management internship as well as R 400 000 for the appointment of a Communication Officer.

2.1.5 It is evident from the projected revenue amounts and the additional/amended grant allocations that an adjustments budget needs to be prepared and tabled in Council.

3.2 OPERATING EXPENDITURE PER CATEGORY

2.2.1 The high-level budget assessment of operating expenditure per category is presented in Table 2 below.

Table 1: High Level Summary of Operating Expenditure per Category								
Description	2023/24	Budget Year 2024/25						
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Actual Revenue as a % of Budgeted Revenue	Projected Revenue for the year (Based on Mid-year performance)	Positive / (Negative) Variance	Positive / (Negative) Variance %
R thousands								
Expenditure By Type								
Employee related costs	67 829	67 473	66 927	34 727	52%	70 053	3 126	5%
Remuneration of councillors	4 975	5 200	5 200	2 667	51%	5 333	134	3%
Inventory consumed	14 106	18 089	17 314	7 453	43%	14 907	(2 407)	-14%
Depreciation and amortisation	375	1 035	1 035	411	40%	823	(212)	-20%
Interest	843	50	50	-	0%	-	(50)	-100%
Contracted services	10 887	9 499	9 444	3 896	41%	7 792	(1 652)	-17%
Transfers and subsidies	1 199	260	260	39	15%	260	-	0%
Operational costs	22 154	21 512	23 679	12 963	55%	25 927	2 248	9%
Total Expenditure	122 369	123 118	123 909	62 156	0	125 095	1 186	

1.1.2 The year-to-date actual expenditure as at 31 December 2024 amounted to R 62.2 million and represents 50% of the adjusted budgeted expenditure of R 123.9 million. An overall estimated increase of R 1.004 million is projected and will therefore necessitate amendments in an adjustments budget.

1.1.3 Operating expenditure for the financial year under review projects an amount of R 125.1 million compared to the budgeted expenditure of R 123.9 million.

1.1.4 Notable variances are as follows:

- a) Inventory consumed: A positive variance of R 2.4 million or 14% mainly pertains to projects of the Roads function that has not yet concluded and one project that will only commence in February 2025.

Adjustments will be based on the projects requirements.

- b) Depreciation and amortisation: A positive variance of R 212 000 or 20% mainly due to delay in the delivery of the water tanker and procurement of current year capital assets. No adjustment will be done on this line item.
- c) Interest: A positive variance of R 50 000 or 100%. This pertains to the finance lease relating to the photocopiers. The procurement status is currently at bid evaluation stage. No adjustment will be done on this line item.
- d) Contracted services: A positive variance of R 1.6 million or 17% mainly pertains to projects of the Roads function that has not yet concluded and one project that will only commence in February 2025. There is also a portion relating to training which will take place during the last six months of the financial year as well as budget relating to the Rural Roads Asset Management Implementation agent.
Adjustments will be based on the projects requirements.
- e) Transfers and Subsidies: No variance is foreseen for this line item as it pertains to staff bursaries and disaster relief. No adjustment will be done on this line item.

Transfers and Subsidies			
<u>Project Code</u>	<u>Project Name</u>	<u>Scoa Item</u>	<u>Budget Amount</u>
23157	Operational Expenditure_Disaster relief_Civil defence	Expenditure:Transfers and Subsidies:Operational:Allocations In-kind:Households:Social Assistance:Social Relief	50 000,00
17743	Operational Expenditure_Transfers And Subsidies Expenditure_Human Resources_011015047589000	Expenditure:Transfers and Subsidies:Operational:Monetary Allocations:Households:Other Transfers (Cash);Bursaries (Non-Employee)	210 000,00

1.1.5 It is evident from the projected expenditure amounts and the additional/amended grant allocations that an adjustments budget needs to be prepared and tabled in Council.

3.3 OPERATING REVENUE AND EXPENDITURE SUMMARY

1.1.6 The high-level budget assessment of operating revenue (capital grants included) and operating expenditure is presented in Table 3 below.

Description	Budget Year 2024/25						
	Original Budget	Adjusted Budget	YearTD actual	Actual Revenue / Expenditure as a % of Budgeted Revenue	Projected Revenue / Expenditure / Surplus for the year (Based on Mid-year performance)	Positive / (Negative) Variance	Positive / (Negative) Variance %
R thousands							%
Total Revenue (excluding capital transfers and contributions)	122 422	125 905	65 155	52%	126 070	165	
Transfers and subsidies - capital (monetary allocations)	2 889	3 389	1 048	31%	3 389	-	-
Total Revenue (including capital transfers and contributions)	125 311	129 294	66 203	51%	129 459	165	-
Total Expenditure	123 118	123 909	62 156	50%	125 095	1 186	
Surplus/ (Deficit) for the year	2 193	5 385	4 047	75%	4 364	(1 022)	

1.1.7 Total operating revenue (capital grants excluded) for the financial year under review projects a positive variance of R 165 000. These projections excluding grants are spot-on and subsequently the upward adjustment will fund the increase in the projected operating expenditure .

Total operating expenditure projected at R 125 million. Therefore, an overall positive variance of R 1.2 million is projected for the 2024/2025 financial year.

1.1.8 The current adjustments budget reflects an operating surplus (capital grants included) of R 4.3 million. This is merely dependent on the status of the filling of the vacant posts budgeted for.

HIGH LEVEL CAPITAL BUDGET ASSESSMENT

3.1 CAPITAL EXPENDITURE PER FUNCTIONAL CLASSIFICATION

3.1.1 Council originally approved a capital budget of R 2.765 million for the 2024/2025 financial year, as presented in Table below. Council subsequently approved a Roll-Over Adjustments budget in December 2024 resulting in an increase to R 5.346 million.

Table 1: High Level Summary of Capital Expenditure								
Description	2023/24	Budget Year 2024/25						
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Actual Revenue / Expenditure as a % of Budgeted Revenue	Projected Revenue / Expenditure / Surplus for the year (Based on Mid-year performance)	Positive / (Negative) Variance	Positive / (Negative) Variance %
R thousands								
Capital Expenditure - Functional Classification								
<i>Governance and administration</i>	83	1 347	1 425	561	39%	1 425	-	0%
Executive and council	23	487	487	10	2%	487	-	0%
Finance and administration	60	860	938	550	59%	938	-	0%
<i>Community and public safety</i>	915	1 374	3 878	375	10%	3 878	-	0%
Community and social services	-	1 304	3 808	374	10%	3 808	-	0%
Health	915	70	70	1	2%	70	-	0%
<i>Economic and environmental services</i>	1 042	43	43	21	48%	43	-	0%
Planning and development	1 042	43	43	21	48%	43	-	0%
Totals	2 041	2 765	5 346	957	18%	5 346	-	0%

3.1.2 Actual capital expenditure during the first six months of the 2024/2025 financial year (capital commitments excluded) equates to R 957 000 or 18% of the adjustment budget of R 5.346 million.

3.2 CAPITAL EXPENDITURE PER FUNDING SOURCE

3.2.1 Table below depicts the same financial information contained in the Table above, however it categorises the capital expenditure by funding source.

Capital Expenditure per funding source								
Description	2023/24		Budget Year 2024/25					
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Actual Capital expenditure as a % of Budget	Projected Capital expenditure for the year (Based on Mid-year performance)	Positive / (Negative) Variance	Positive / (Negative) Variance %
R thousands								
Funded by:								
National Government	1 661	1 208	1 208	537	44%	1 208	-	0%
Provincial Government	276	1 304	3 808	374	10%	3 808	-	0%
Internally generated funds	104	253	331	46	14%	331	-	0%
Total Capital Funding	2 041	2 765	5 346	957	18%	5 346	-	0%

3.2.2 The spending patterns of the funding sources are discussed below:

- a) National Government Grants: Actual expenditure amounts to R 537 000 or 44% of the adjustment budget amount of R 1.2 million as per the Monthly and Quarterly Budget Statement (Sections 71 and 52 of the MFMA) as at 31 December 2024.

No adjustments anticipated on the National grants however final impact will be looked at Adjustments budget.

- b) Provincial Government Grants: Actual expenditure amounts to R 374 000 or 10% of the adjustment budget amount of R 3.8 million as per the Monthly and Quarterly Budget Statement (Sections 71 and 52 of the MFMA) as at 31 December 2024.

The slow spending relates mainly to the acquisition of the following capital projects:

- Water Tanker – pertains to a roll-over, the vehicle was delivered in December and the expenditure will reflect in January 2025.
- Fire Service vehicle - currently at bid specification committee.

No adjustments anticipated on the National grants however final impact will be looked at Adjustments budget.

- c) Internally Generated Funds: Actual expenditure amounts to R 46 thousand or 14% of the budgeted amount of R 331 000 as per the Monthly and Quarterly Budget Statement (Sections 71 and 52 of the MFMA) as at 31 December 2024. The capital budget funded by internal generated funds consist out of 58% computer equipment. The procurement process is currently underway and should be concluded by end of February 2025.

4. KEY CHALLENGES

4.1 CHALLENGES TO BE ADDRESSED, BUT NOT LIMITED TO, ARE AS FOLLOWS:

- (a) Limited short-term cash flow availability;
- (b) Implementation of cost reduction measures;
- (c) Implementation of revenue enhancement / realisation recommendations;
- (d) Strict adherence to Council approved policies;
- (e) Application of strict budget control and variance analysis;
- (f) Sourcing of additional grant / donor funding opportunities;
- (g) Lack of or limited skills transfer; and
- (h) Long-term financial sustainability.

5. RECOMMENDATIONS

5.1 It is recommended:

- (a) That Council takes notes the content of the Section 72 Mid-Year Budget Assessment Report,
- (b) That the Municipal Manager and Directors compile an Adjustments Budget for 2024/2025 based on the findings within the Section 72 Mid-Year Budget Assessment Report.
- (c) That the Section 72 Mid-Year Budget Assessment Report be submitted to the National Treasury, Western Cape Provincial Treasury, the Internal Audit Department and the Audit Committee.
- (d) That the Section 72 Mid-Year Budget Assessment Report be published on the municipal website.

6. APPENDICES

Appendix A: Municipal Budget and Reporting Regulations C-Schedules

7. APPENDIX A

Municipal Budget and Reporting Regulations C-Schedules And Grant register

DC5 Central Karoo - Table C1 Monthly Budget Statement Summary - M06 December

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	130	878	975	(97)	-10%	1 950
Transfers and subsidies - Operational	45 691	46 892	50 375	875	29 669	23 048	6 621	0	50 375
Other own revenue	74 042	73 580	73 580	5 779	34 609	36 790	(2 181)	-6%	-
Total Revenue (excluding capital transfers and contributions)	121 438	122 422	125 905	6 784	65 155	60 813	4 343	7%	125 905
Employee costs	67 829	67 473	66 927	8 342	34 727	33 163	1 563	5%	66 927
Remuneration of Councillors	4 975	5 200	5 200	451	2 667	2 600	67	3%	5 200
Depreciation and amortisation	375	1 035	1 035	143	411	517	(106)	-20%	1 035
Interest	843	50	50	-	-	25	(25)	-100%	50
Inventory consumed and bulk purchases	14 106	18 089	17 314	1 419	7 453	9 088	(1 635)	-18%	17 314
Transfers and subsidies	1 199	260	260	-	39	110	(71)	-65%	260
Other expenditure	33 047	31 012	33 123	4 165	16 859	15 300	1 559	10%	33 123
Total Expenditure	122 374	123 118	123 909	14 521	62 156	60 804	1 353	2%	123 909
Surplus/(Deficit)	(935)	(696)	1 996	(7 736)	2 999	9	2 990	32782%	1 996
Transfers and subsidies - capital (monetary allocations)	-	2 889	3 389	430	1 048	980	67	7%	3 389
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	(935)	2 193	5 385	(7 306)	4 047	989	3 057	309%	5 385
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	(935)	2 193	5 385	(7 306)	4 047	989	3 057	309%	5 385
Capital expenditure & funds sources									
Capital expenditure	2 041	2 765	5 346	-	957	1 299	(343)	-26%	5 346
Capital transfers recognised	1 937	2 512	5 016	-	911	1 173	(262)	-22%	5 016
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	104	253	331	-	46	126	(81)	-64%	331
Total sources of capital funds	2 041	2 765	5 346	-	957	1 299	(343)	-26%	5 346
Financial position									
Total current assets	19 479	20 075	25 336		25 997				25 336
Total non current assets	17 250	19 429	21 562		17 795				21 562
Total current liabilities	12 888	10 364	15 492		26 464				15 492
Total non current liabilities	13 281	14 069	13 822		13 281				13 822
Community wealth/Equity	10 961	17 324	16 082		4 047				16 082
Cash flows									
Net cash from (used) operating	45 078	4 356	4 356	5 688	12 002	2 178	(9 824)	-451%	4 356
Net cash from (used) investing	6 484	(3 180)	(3 616)	-	(8 341)	(4 862)	3 480	-72%	(3 616)
Net cash from (used) financing	-	-	-	(8 342)	(34 727)	-	34 727	#DIV/0!	-
Cash/cash equivalents at the month/year end	62 926	12 506	13 427	(2 654)	(18 379)	10 003	28 382	284%	13 427
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	8	1	-	-	-	179	-	267	455
Creditors Age Analysis									
Total Creditors	25	2 665	2	0	0	0	1	0	2 693

DC5 Central Karoo - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M06 December

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										
Governance and administration		54 160	55 905	59 387	1 513	34 079	27 554	6 524	24%	59 387
Executive and council		48 215	50 258	52 666	728	20 249	24 731	(4 482)	-18%	52 666
Finance and administration		5 946	5 646	6 722	785	13 830	2 823	11 007	390%	6 722
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		81	1 540	2 040	430	430	306	124	41%	2 040
Community and social services		75	1 500	2 000	430	430	286	144	50%	2 000
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		6	40	40	0	0	20	(20)	-99%	40
Economic and environmental services		67 197	67 866	67 866	5 271	31 694	33 933	(2 239)	-7%	67 866
Planning and development		1 416	2 531	2 531	-	212	1 266	(1 054)	-83%	2 531
Road transport		65 782	65 335	65 335	5 271	31 483	32 667	(1 185)	-4%	65 335
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
Other	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	121 438	125 311	129 294	7 214	66 203	61 793	4 410	7%	129 294
Expenditure - Functional										
Governance and administration		40 845	40 987	42 056	4 302	21 040	20 226	814	4%	42 056
Executive and council		10 339	11 686	12 369	961	5 712	5 843	(131)	-2%	12 369
Finance and administration		29 312	27 658	28 044	3 239	14 407	13 561	846	6%	28 044
Internal audit		1 194	1 643	1 643	102	921	821	100	12%	1 643
Community and public safety		8 071	8 989	8 929	1 177	4 797	4 428	369	8%	8 929
Community and social services		814	2 950	2 890	327	1 335	1 443	(109)	-8%	2 890
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		1 570	-	-	48	90	-	90	#DIV/0!	-
Housing		-	-	-	-	-	-	-	-	-
Health		5 686	6 038	6 038	802	3 373	2 985	388	13%	6 038
Economic and environmental services		73 803	73 042	72 824	9 005	36 283	36 100	183	1%	72 824
Planning and development		7 553	7 707	7 569	618	2 349	3 923	(1 574)	-40%	7 569
Road transport		66 250	65 335	65 255	8 387	33 934	32 177	1 757	5%	65 255
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
Other		55	100	100	36	36	50	(14)	-28%	100
Total Expenditure - Functional	3	122 774	123 118	123 909	14 521	62 156	60 804	1 353	2%	123 909
Surplus/ (Deficit) for the year		(1 336)	2 193	5 385	(7 306)	4 047	989	3 057	3,0903929	5 385

DC5 Central Karoo - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M06 December

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	52 216	728	20 249	24 506	(4 257)	-17,4%	52 216
Vote 2 - Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 3 - Finance		2 693	2 688	3 763	647	12 715	1 344	11 371	846,0%	3 763
Vote 4 - Corporate Services		4 749	7 480	7 980	568	1 757	3 276	(1 519)	-46,4%	7 980
Vote 5 - Technical Services		65 782	65 335	65 335	5 271	31 483	32 667	(1 185)	-3,6%	65 335
Total Revenue by Vote	2	121 438	125 311	129 294	7 214	66 203	61 793	4 410	7,1%	129 294
Expenditure by Vote	1									
Vote 1 - Executive and Council		14 162	13 593	13 593	996	6 986	6 666	320	4,8%	13 593
Vote 2 - Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 3 - Finance		21 354	20 444	20 079	2 780	11 286	9 854	1 432	14,5%	20 079
Vote 4 - Corporate Services		21 646	24 511	24 982	2 357	9 959	12 121	(2 162)	-17,8%	24 982
Vote 5 - Technical Services		65 612	64 571	65 255	8 387	33 926	32 163	1 763	5,5%	65 255
Total Expenditure by Vote	2	122 774	123 118	123 909	14 521	62 156	60 804	1 353	2,2%	123 909
Surplus/ (Deficit) for the year	2	(1 336)	2 193	5 385	(7 306)	4 047	989	3 057	309,0%	5 385

DC5 Central Karoo - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M06 December

Description	Ref	Budget Year 2024/25								
		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		69	247	247	(8)	33	123	(90)	-73%	247
Agency services		6 001	7 840	7 840	507	3 043	3 920	(877)	-22%	7 840
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		-	-	-	-	-	-	-	-	-
Interest from Current and Non Current Assets		1 705	1 950	1 950	130	878	975	(97)	-10%	1 950
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		66	65	65	-	-	32	(32)	-100%	65
Licence and permits		55	49	49	6	32	25	8	31%	49
Operational Revenue		66 811	65 380	65 380	5 274	31 500	32 690	(1 190)	-4%	65 380
Non-Exchange Revenue										
Property rates		-	-	-	-	-	-	-	-	-
Surcharges and Taxes		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	-	-	-	-	-	-	-	-
Licence and permits		-	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational		45 691	46 892	50 375	875	29 669	23 048	6 621	29%	50 375
Interest		-	-	-	-	-	-	-	-	-
Fuel Levy		-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		-	-	-	-	-	-	-	-	-
Other Gains		1 040	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		121 438	122 422	125 905	6 784	65 155	60 813	4 343	7%	125 905
Expenditure By Type										
Employee related costs		67 829	67 473	66 927	8 342	34 727	33 163	1 563	5%	66 927
Remuneration of councillors		4 975	5 200	5 200	451	2 667	2 600	67	3%	5 200
Bulk purchases - electricity		-	-	-	-	-	-	-	-	-
Inventory consumed		14 106	18 089	17 314	1 419	7 453	9 088	(1 635)	-18%	17 314
Debt impairment		-	-	-	-	-	-	-	-	-
Depreciation and amortisation		375	1 035	1 035	143	411	517	(106)	-20%	1 035
Interest		843	50	50	-	-	25	(25)	-100%	50
Contracted services		10 887	9 499	9 444	278	3 896	4 501	(605)	-13%	9 444
Transfers and subsidies		1 199	260	260	-	39	110	(71)	-65%	260
Irrecoverable debts written off		-	-	-	-	-	-	-	-	-
Operational costs		22 154	21 512	23 679	3 887	12 963	10 800	2 164	20%	23 679
Losses on Disposal of Assets		1	-	-	-	-	-	-	-	-
Other Losses		4	-	-	-	-	-	-	-	-
Total Expenditure		122 374	123 118	123 909	14 521	62 156	60 804	1 353	2%	123 909
Surplus/(Deficit)		(935)	(696)	1 996	(7 736)	2 999	9	2 990	0	1 996
Transfers and subsidies - capital (monetary allocations)		-	2 889	3 389	430	1 048	980	67	0	3 389
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		(935)	2 193	5 385	(7 306)	4 047	989	3 057	0	5 385
Income Tax		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		(935)	2 193	5 385	(7 306)	4 047	989	3 057	0	5 385
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		(935)	2 193	5 385	(7 306)	4 047	989	3 057	0	5 385
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		(935)	2 193	5 385	(7 306)	4 047	989	3 057	0	5 385

DC5 Central Karoo - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M06
December

Vote Description	Ref	Budget Year 2024/25								
		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		23	-	-	-	-	-	-	-	-
Vote 2 - Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 3 - Finance		276	-	-	-	-	-	-	-	-
Vote 4 - Corporate Services		766	391	391	-	-	196	(196)	-100%	391
Vote 5 - Technical Services		879	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	1 945	391	391	-	-	196	(196)	-100%	391
Single Year expenditure appropriation	2									
Vote 1 - Executive and Council		-	96	96	-	10	48	(37)	-78%	96
Vote 2 - Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 3 - Finance		60	860	860	-	550	430	120	28%	860
Vote 4 - Corporate Services		36	1 418	3 999	-	396	626	(230)	-37%	3 999
Vote 5 - Technical Services		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	96	2 373	4 955	-	957	1 104	(147)	-13%	4 955
Total Capital Expenditure		2 041	2 765	5 346	-	957	1 299	(343)	-26%	5 346
Capital Expenditure - Functional Classification										
Governance and administration		83	1 347	1 425	-	561	673	(113)	-17%	1 425
Executive and council		23	487	487	-	10	243	(233)	-96%	487
Finance and administration		60	860	938	-	550	430	120	28%	938
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		915	1 374	3 878	-	375	604	(229)	-38%	3 878
Community and social services		-	1 304	3 808	-	374	569	(195)	-34%	3 808
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		915	70	70	-	1	35	(34)	-96%	70
Economic and environmental services		1 042	43	43	-	21	22	(1)	-4%	43
Planning and development		1 042	43	43	-	21	22	(1)	-4%	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	5 346	-	957	1 299	(343)	-26%	5 346
Funded by:										
National Government		1 661	1 208	1 208	-	537	604	(67)	-11%	1 208
Provincial Government		276	1 304	3 808	-	374	569	(195)	-34%	3 808
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons,		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		1 937	2 512	5 016	-	911	1 173	(262)	-22%	5 016
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		104	253	331	-	46	126	(81)	-64%	331
Total Capital Funding		2 041	2 765	5 346	-	957	1 299	(343)	-26%	5 346

DC5 Central Karoo - Table C6 Monthly Budget Statement - Financial Position - M06 December

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	13 863	20 548	13 863
Trade and other receivables from exchange transactions		528	678	631	429	631
Receivables from non-exchange transactions		-	-	-	-	-
Current portion of non-current receivables		571	531	571	571	571
Inventory		1 586	1 249	1 506	1 097	1 506
VAT		(143)	383	(143)	(250)	(143)
Other current assets		4 251	4 727	8 909	3 602	8 909
Total current assets		19 479	20 075	25 336	25 997	25 336
Non current assets						
Investments		-	-	-	-	-
Investment property		-	-	-	-	-
Property, plant and equipment		10 222	12 823	14 534	10 767	14 534
Biological assets		-	-	-	-	-
Living and non-living resources		-	-	-	-	-
Heritage assets		-	-	-	-	-
Intangible assets		48	62	48	48	48
Trade and other receivables from exchange transactions		-	-	-	-	-
Non-current receivables from non-exchange transactions		6 980	6 544	6 980	6 980	6 980
Other non-current assets		-	-	-	-	-
Total non current assets		17 250	19 429	21 562	17 795	21 562
TOTAL ASSETS		36 729	39 504	46 898	43 792	46 898
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Financial liabilities		-	100	100	-	100
Consumer deposits		-	2	2	-	2
Trade and other payables from exchange transactions		2 286	1 867	3 731	1 881	3 731
Trade and other payables from non-exchange transactions		5 368	2 729	5 390	19 419	5 390
Provision		5 966	4 857	6 193	5 898	6 193
VAT		(732)	-	(732)	(732)	(732)
Other current liabilities		-	809	809	-	809
Total current liabilities		12 888	10 364	15 492	26 464	15 492
Non current liabilities						
Financial liabilities		-	-	-	-	-
Provision		2 395	2 370	2 486	2 395	2 486
Long term portion of trade payables		-	-	-	-	-
Other non-current liabilities		10 886	11 699	11 336	10 886	11 336
Total non current liabilities		13 281	14 069	13 822	13 281	13 822
TOTAL LIABILITIES		26 169	24 433	29 314	39 745	29 314
NET ASSETS	2	10 560	15 071	17 583	4 047	17 583
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		10 961	17 324	16 082	4 047	16 082
Reserves and funds		-	-	-	-	-
Other		-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	10 961	17 324	16 082	4 047	16 082

DC5 Central Karoo - Table C7 Monthly Budget Statement - Cash Flow - M06 December

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	6 111	36 275	38 584	(2 309)	-6%	77 167
Transfers and Subsidies - Operational		45 745	46 892	46 892	13 504	34 766	23 446	11 320	48%	46 892
Transfers and Subsidies - Capital		2 400	2 889	2 889	-	-	1 445	(1 445)	-100%	2 889
Interest		-	1 950	1 950	-	-	975	(975)	-100%	1 950
Dividends		-	-	-	-	-	-	-	-	-
Payments										
Suppliers and employees		(79 403)	(124 233)	(124 233)	(13 926)	(59 039)	(62 116)	(3 077)	5%	(124 233)
Interest		-	(50)	(50)	-	-	(25)	(25)	100%	(50)
Transfers and Subsidies		-	(260)	(260)	-	-	(130)	(130)	100%	(260)
NET CASH FROM/(USED) OPERATING ACTIVITIES		45 078	4 356	4 356	5 688	12 002	2 178	(9 824)	-451%	4 356
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables		6 980	-	(436)	-	(6 980)	(3 272)	(3 708)	113%	(436)
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-
Payments										
Capital assets		(497)	(3 180)	(3 180)	-	(1 361)	(1 590)	(229)	14%	(3 180)
NET CASH FROM/(USED) INVESTING ACTIVITIES		6 484	(3 180)	(3 616)	-	(8 341)	(4 862)	3 480	-72%	(3 616)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	-	-	(8 342)	(34 727)	-	(34 727)	#DIV/0!	-
Payments										
Repayment of borrowing		-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	-	-	(8 342)	(34 727)	-	34 727	#DIV/0!	-
NET INCREASE/ (DECREASE) IN CASH HELD		51 561	1 176	740	(2 654)	(31 066)	(2 684)			740
Cash/cash equivalents at beginning:		11 365	11 330	12 687		12 687	12 687			12 687
Cash/cash equivalents at month/year end:		62 926	12 506	13 427	(2 654)	(18 379)	10 003			13 427

DC5 Central Karoo - Supporting Table SC3 Monthly Budget Statement - aged debtors - M06 December

Description	NT Code	Budget Year 2024/25										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	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	8	1	-	-	-	179	-	267	455	446	-	-
Total By Income Source	2000	8	1	-	-	-	179	-	267	455	446	-	-
2023/24 - totals only		30872	3252	0	0	0	8332	0	173021	215	181	0	0
Debtors Age Analysis By Customer Group													
Organs of State	2200	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	2300	-	-	-	-	-	-	-	-	-	-	-	-
Households	2400	4	-	-	-	-	4	-	171	178	174	-	-
Other	2500	4	1	-	-	-	175	-	97	277	272	-	-
Total By Customer Group	2600	8	1	-	-	-	179	-	267	455	446	-	-

DC5 Central Karoo - Supporting Table SC4 Monthly Budget Statement - aged creditors - M06 December

Description	NT Code	Budget Year 2024/25								Total	Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year		
R thousands											
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	25	2 665	2	0	0	0	1	0	2 693	86
Auditor General	0800	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions										-	
Total By Customer Type	1000	25	2 665	2	0	0	0	1	0	2 693	86

DC5 Central Karoo - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M06 December

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate %	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
		Yrs/Months												
R thousands														
Municipality														
2 NEDBANK		48 M	Fixed Deposit	No	Variable	6,8	0		30/06/2025	3 383	22	-	-	3 405
3 NEDBANK		48 M	Fixed Deposit	No	Variable	6,55	0		30/06/2025	1 036	7	-	-	1 043
4 NEDBANK		48 M	Fixed Deposit	No	Variable	7,45	0		30/06/2025	1 877	12	-	-	1 889
5 NEDBANK		48 M	Fixed Deposit	No	Variable	7,45	0		30/06/2025	3 146	20	-	-	3 166
6 FNB		48 M	Fixed Deposit	No	Variable	7,45	0		30/06/2025	36	0	-	-	36
7 NEDBANK		48 M	Fixed Deposit	No	Variable	7,45	0		30/06/2025	2 747	19	-	-	2 766
8 ABSA		5 Y	deposits - Bank (0	Yes	Variable	8,4	0		31/12/2029	7 000	21	-	-	7 021
Municipality sub-total										19 226	101	-	-	19 327
Entities														
														-
														-
														-
														-
														-
Entities sub-total										-	-	-	-	-
TOTAL INVESTMENTS AND INTEREST	2									19 226	101	-	-	19 327

CENTRAL KAROO MTREF ALLOCATIONS: DECEMBER 2024/2025

C DC5 Central Karoo	Opening Balance R thousands	Received R thousands	Expenditure R thousands	VAT transferred to Revenue	Closing Balance R thousands	Unspent Grant R thousands	Unpaid Grant R thousands
Direct transfers							
Equitable share and related	-	-	-	-	-	-	-
Infrastructure	998	-	(100)	(6)	892	892	-
Rural roads assets management systems grant	998	-	(100)	(6)	892	892	-
Capacity building and other current transfers	210	542	(187)	(2)	562	1 180	(618)
Local government financial management grant	769	-	(46)	(1)	722	722	-
Municipal Systems Improvement Grant	(618)	-	-	-	(618)	-	(618)
Expanded public works programme integrated grant for municipalities	59	542	(141)	(1)	458	458	-
Sub total direct transfers	1 208	542	(287)	(8)	1 454	2 072	(618)
Total: Transfers from National Treasury	1 208	542	(287)	(8)	1 454	2 072	(618)
Transfers for Provincial Departments							
Municipal Allocations from Provincial Department							
Provincial Treasury	750	-	(500)	-	250	250	-
Western Cape Financial Management Support Grant	-	-	-	-	-	-	-
Western Cape Financial Management Capability Building Grant	750	-	(500)	-	250	250	-
Western Cape Financial Management Capacity Building Grant	-	-	-	-	-	-	-
Community Safety	2	-	-	-	2	2	-
Safety initiative implementation - Whole of Society Approach (WOSA)	2	-	-	-	2	2	-
Local Government	4 487	-	(71)	-	4 416	4 416	(0)
Local Government Internship Grant	-	-	-	-	-	-	-
Western Cape Municipal Intervention Grant	342	-	(46)	-	296	296	-
Municipal Service Delivers and Capacity Building Grant	175	-	(25)	-	150	150	-
Joint District and Metro Approach Grant	(0)	-	-	-	(0)	-	(0)
Fire Service Capacity Building Grant	1 570	-	-	-	1 570	1 570	-
Local Government Public Employment Support Grant	-	-	-	-	-	-	-
Local Government Emergency Load-shedding Relief Grant	0	-	-	-	0	0	-
Municipal Water Resilience Grant	2 400	-	-	-	2 400	2 400	-
Total: Transfers from Provincial Departments	5 239	-	(571)	-	4 668	4 668	(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	6 787	542	(858)	(8)	6 463	7 098	(635)

DC5 Central Karoo - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M06 December

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										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		49 632	54 418	47 236	4 854	21 299	24 757	(3 458)	-14,0%	47 236
Equitable Share		36 784	40 348	40 248	4 507	19 425	19 935	(509)	-2,6%	40 248
Expanded Public Works Programme Integrated Grant		2 654	1 205	1 063	141	384	692	(308)	-44,5%	1 063
Local Government Financial Management Grant		785	682	682	13	226	341	(115)	-33,8%	682
Municipal Systems Improvement Grant		1 498	744	746	116	691	372	319	85,6%	746
Rural Road Asset Management Systems Grant		7 910	11 440	4 498	77	573	3 418	(2 845)	-83,2%	4 498
Other transfers and grants [insert description]								-		
Provincial Government:		-	-	-	-	-	-	-		-
Specify (Add grant description)								-		
Other transfers and grants [insert description]								-		
District Municipality:		-	-	-	-	-	-	-		-
[insert description]								-		
Other grant providers:		575	1 980	1 980	30	229	990	(761)	-76,9%	1 980
Chemical Industry Seta		575	1 950	1 950	-	199	975	(776)	-79,6%	1 950
Nedbank		-	30	30	30	30	15	15	97,6%	30
Total operating expenditure of Transfers and Grants:		50 207	56 398	49 216	4 884	21 528	25 747	(4 219)	-16,4%	49 216
Capital expenditure of Transfers and Grants										
National Government:		1 661	1 208	1 208	-	537	604	(67)	-11,1%	1 208
Local Government Financial Management Grant		-	817	817	-	537	408	129	31,5%	817
Rural Road Asset Management Systems Grant		1 661	391	391	-	-	196	(196)	-100,0%	391
Other capital transfers [insert description]								-		
Provincial Government:		-	1 304	1 739	-	374	569	(195)	-34,3%	1 739
Specify (Add grant description)		-	1 304	1 739	-	374	569	(195)	-34,3%	1 739
District Municipality:		-	-	-	-	-	-	-		-
Other grant providers:		-	-	-	-	-	-	-		-
Total capital expenditure of Transfers and Grants		1 661	2 512	2 947	-	911	1 173	(262)	-22,3%	2 947
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		51 868	58 910	52 163	4 884	22 439	26 920	(4 481)	-16,6%	52 163

DC5 Central Karoo - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M06 December

Summary of Employee and Councillor remuneration	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		A	B	C						D		
Councillors (Political Office Bearers plus Other)												
Basic Salaries and Wages		648	680	680	54	324	340	(16)	-5%	680		
Pension and UIF Contributions		-	-	-	-	-	-	-	-	-		
Medical Aid Contributions		-	-	-	-	-	-	-	-	-		
Motor Vehicle Allowance		-	-	-	-	-	-	-	-	-		
Cellphone Allowance		-	-	-	-	-	-	-	-	-		
Housing Allowances		-	-	-	-	-	-	-	-	-		
Other benefits and allowances		-	-	-	-	-	-	-	-	-		
Sub Total - Councillors		4 327	4 520	4 520	397	2 343	2 260	83	4%	4 520		
% increase	4	4 975	4,5%	5 200	4,5%	5 200	451	2 667	2 600	67	3%	5 200
Senior Managers of the Municipality												
Basic Salaries and Wages		3 241	4 210	4 210	203	1 399	2 105	(706)	-34%	4 210		
Pension and UIF Contributions		88	37	6	0	37	3	34	1130%	6		
Medical Aid Contributions		79	109	-	-	7	-	7	#DIV/0!	-		
Overtime		-	-	-	-	-	-	-	-	-		
Performance Bonus		146	497	497	-	-	248	(248)	-100%	497		
Motor Vehicle Allowance		158	-	-	-	-	-	-	-	-		
Cellphone Allowance		78	104	104	6	38	52	(14)	-26%	104		
Housing Allowances		-	-	-	-	-	-	-	-	-		
Other benefits and allowances		45	-	-	4	45	-	45	#DIV/0!	-		
Payments in lieu of leave		-	-	-	-	-	-	-	-	-		
Long service awards		-	-	67	(19)	5	26	(21)	-80%	67		
Post-retirement benefit obligations		-	80	80	-	-	40	(40)	-100%	80		
Entertainment		-	-	-	-	-	-	-	-	-		
Scarcity		-	-	-	-	-	-	-	-	-		
Acting and post related allowance		-	-	52	3	24	26	(2)	-9%	52		
In kind benefits		-	248	248	-	8	124	(116)	-94%	248		
Sub Total - Senior Managers of Municipality		3 836	5 285	5 264	197	1 562	2 625	(1 062)	-40%	5 264		
% increase	4		37,8%	37,2%						37,2%		
Other Municipal Staff												
Basic Salaries and Wages		44 689	42 890	41 274	3 786	22 140	21 071	1 069	5%	41 274		
Pension and UIF Contributions		7 673	7 630	7 937	663	3 981	3 596	385	11%	7 937		
Medical Aid Contributions		1 869	1 706	1 793	119	1 050	866	183	21%	1 793		
Overtime		2 839	1 815	2 182	291	1 239	955	283	30%	2 182		
Performance Bonus		2 854	4 295	4 374	3 048	3 079	2 171	908	42%	4 374		
Motor Vehicle Allowance		1 401	1 521	1 646	127	717	743	(26)	-3%	1 646		
Cellphone Allowance		388	642	717	50	293	319	(26)	-8%	717		
Housing Allowances		362	407	402	29	171	177	(5)	-3%	402		
Other benefits and allowances		-	32	84	-	-	42	(42)	-100%	84		
Payments in lieu of leave		1 721	481	562	11	309	237	72	30%	562		
Long service awards		84	393	319	19	185	174	11	7%	319		
Post-retirement benefit obligations		112	375	375	-	-	188	(188)	-100%	375		
Entertainment		-	-	-	-	-	-	-	-	-		
Scarcity		-	-	-	-	-	-	-	-	-		
Acting and post related allowance		-	-	-	-	-	-	-	-	-		
In kind benefits		-	-	-	-	-	-	-	-	-		
Sub Total - Other Municipal Staff		63 993	62 188	61 663	8 145	33 164	30 539	2 626	9%	61 663		
% increase	4		-2,8%	-3,6%						-3,6%		
Total Parent Municipality		72 804	72 672	72 127	8 793	37 393	35 763	1 630	5%	72 127		
Unpaid salary, allowances & benefits in arrears:												
Board Members of Entities												
Basic Salaries and Wages		-	-	-	-	-	-	-	-	-		
Pension and UIF Contributions		-	-	-	-	-	-	-	-	-		
Medical Aid Contributions		-	-	-	-	-	-	-	-	-		
Overtime		-	-	-	-	-	-	-	-	-		
Performance Bonus		-	-	-	-	-	-	-	-	-		
Motor Vehicle Allowance		-	-	-	-	-	-	-	-	-		
Sub Total - Executive members Board		-	-	-	-	-	-	-	-	-		
% increase	4											
Senior Managers of Entities												
Basic Salaries and Wages		-	-	-	-	-	-	-	-	-		
Pension and UIF Contributions		-	-	-	-	-	-	-	-	-		
Medical Aid Contributions		-	-	-	-	-	-	-	-	-		
Overtime		-	-	-	-	-	-	-	-	-		
Performance Bonus		-	-	-	-	-	-	-	-	-		
Motor Vehicle Allowance		-	-	-	-	-	-	-	-	-		
Cellphone Allowance		-	-	-	-	-	-	-	-	-		
Sub Total - Senior Managers of Entities		-	-	-	-	-	-	-	-	-		
% increase	4											
Other Staff of Entities												
Basic Salaries and Wages		-	-	-	-	-	-	-	-	-		
Pension and UIF Contributions		-	-	-	-	-	-	-	-	-		
Medical Aid Contributions		-	-	-	-	-	-	-	-	-		
Overtime		-	-	-	-	-	-	-	-	-		
Performance Bonus		-	-	-	-	-	-	-	-	-		
Motor Vehicle Allowance		-	-	-	-	-	-	-	-	-		
Cellphone Allowance		-	-	-	-	-	-	-	-	-		
Sub Total - Other Staff of Entities		-	-	-	-	-	-	-	-	-		
% increase	4											
Total Municipal Entities		-	-	-	-	-	-	-	-	-		
TOTAL SALARY, ALLOWANCES & BENEFITS		72 804	72 672	72 127	8 793	37 393	35 763	1 630	5%	72 127		
% increase	4		-0,2%	-0,9%						-0,9%		
TOTAL MANAGERS AND STAFF		67 829	67 473	66 927	8 342	34 727	33 163	1 563	5%	66 927		

DC5 Central Karoo - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M06 December

Description	Ref	Budget Year 2024/25												2024/25 Medium Term Revenue & Expenditure Framework		
		July Outcome	August Outcome	Sept Outcome	October Outcome	Nov Outcome	Dec Outcome	January Budget	Feb Budget	March Budget	April Budget	May Budget	June Budget	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousands																
Cash Receipts By Source																
Property rates		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Electricity revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		-	-	-	-	-	-	12	12	12	12	12	12	74	78	78
Interest earned - external investments		-	-	-	-	-	-	325	325	325	325	325	325	1 950	2 040	2 040
Interest earned - outstanding debtors		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits		3	5	6	3	9	6	15	15	15	15	15	(50)	56	59	59
Agency services		507	507	507	507	507	507	2 010	2 010	2 010	2 010	2 010	(4 077)	9 016	9 467	9 467
Transfers and Subsidies - Operational		16 952	2 810	-	-	1 500	13 504	13 610	13 610	13 610	13 610	13 610	(55 922)	46 892	43 228	43 228
Other revenue		5 200	342	11 712	4 992	5 341	5 604	16 868	16 868	16 868	16 868	16 868	(49 513)	68 020	70 670	70 670
Cash Receipts by Source		22 662	3 664	12 225	5 502	7 357	19 621	32 840	32 840	32 840	32 840	32 840	(109 224)	126 009	125 541	125 541
Other Cash Flows by Source																
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		-	-	-	-	-	-	482	482	482	482	482	482	2 889	1 328	1 328
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on Disposal of Fixed and Intangible Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
VAT Control (receipts)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables		-	-	-	(6 980)	-	-	1 163	1 163	1 163	1 163	1 163	727	(436)	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Receipts by Source		22 662	3 664	12 225	(1 478)	7 357	19 621	34 485	34 485	34 485	34 485	34 485	(108 016)	128 462	126 869	126 869
Cash Payments by Type																
Employee related costs		(5 440)	(4 581)	(5 357)	(5 107)	(5 899)	(8 342)	(5 339)	(5 339)	(5 339)	(5 339)	(5 339)	(5 339)	(66 760)	(66 950)	(66 950)
Remuneration of councillors		-	-	-	-	-	-	(867)	(867)	(867)	(867)	(867)	(867)	(5 200)	(5 439)	(5 439)
Interest		-	-	-	-	-	-	(8)	(8)	(8)	(8)	(8)	(8)	(50)	(50)	(50)
Bulk purchases - Electricity		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Acquisitions - water & other inventory		(1 013)	(1 266)	(1 132)	(1 669)	(954)	(1 419)	(1 788)	(1 788)	(1 788)	(1 788)	(1 788)	(1 788)	(18 179)	(18 711)	(18 711)
Contracted services		(446)	(991)	(635)	(1 212)	(334)	(278)	(1 089)	(1 089)	(1 089)	(1 089)	(1 089)	(1 089)	(10 433)	(7 500)	(7 500)
Transfers and subsidies - other municipalities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - other		(16)	-	-	-	-	-	(41)	(41)	(41)	(41)	(41)	(41)	(260)	(272)	(272)
Other expenditure		(1 977)	(1 653)	(1 650)	(1 835)	(1 962)	(3 887)	(5 898)	(5 898)	(5 898)	(5 898)	(5 898)	20 029	(22 425)	(22 922)	(22 922)
Cash Payments by Type		(8 893)	(8 491)	(8 774)	(9 823)	(9 148)	(13 926)	(15 030)	(15 030)	(15 030)	(15 030)	(15 030)	10 897	(123 306)	(121 843)	(121 843)
Other Cash Flows/Payments by Type																
Capital assets		(23)	(857)	-	(430)	(30)	-	(753)	(753)	(753)	(753)	(753)	1 927	(3 180)	(1 438)	(1 438)
Repayment of borrowing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Cash Flows/Payments		-	-	-	-	-	-	(206)	(206)	(206)	(206)	(206)	(206)	(1 236)	(1 298)	(1 298)
Total Cash Payments by Type		(8 916)	(9 348)	(8 774)	(10 253)	(9 178)	(13 926)	(15 989)	(15 989)	(15 989)	(15 989)	(15 989)	12 618	(127 722)	(124 579)	(124 579)
NET INCREASE/(DECREASE) IN CASH HELD		13 746	(5 683)	3 451	(11 731)	(1 821)	5 695	18 496	18 496	18 496	18 496	18 496	(95 398)	740	2 290	2 290
Cash/cash equivalents at the month/year beginning:		-	-	-	12 687	-	-	(226)	(226)	(226)	(226)	(226)	18 270	12 687	22 171	22 171
Cash/cash equivalents at the month/year end:		13 746	(5 683)	3 451	956	(1 821)	5 695	18 270	18 270	18 270	18 270	18 270	(77 128)	13 427	24 461	24 461

DC5 Central Karoo - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M06 December

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									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure										
Roads Infrastructure										
Roads										
Road Structures										
Road Furniture										
Capital Spares										
Storm water Infrastructure										
Drainage Collection										
Storm water Conveyance										
Attenuation										
Rail Infrastructure										
Rail Lines										
Rail Structures										
Capital Spares										
Coastal Infrastructure										
Sand Pumps										
Piers										
Revetments										
Promenades										
Capital Spares										
Information and Communication Infrastructure										
Data Centres										
Core Layers										
Distribution Layers										
Capital Spares										
Community Assets										
Community Facilities										
Halls										
Centres										
Taxi Ranks/Bus Terminals										
Capital Spares										
Sport and Recreation Facilities										
Indoor Facilities										
Outdoor Facilities										
Capital Spares										
Heritage assets										
Monuments										
Historic Buildings										
Works of Art										
Conservation Areas										
Other Heritage										
Investment properties										
Revenue Generating										
Improved Property										
Unimproved Property										
Non-revenue Generating										
Improved Property										
Unimproved Property										
Other assets										
Operational Buildings										
Municipal Offices										
Pay/Enquiry Points										
Building Plan Offices										
Depots										
Capital Spares										
Housing										
Staff Housing										
Social Housing										
Capital Spares										
Biological or Cultivated Assets										
Biological or Cultivated Assets										
Intangible Assets										
Servitudes										
Licences and Rights										
Water Rights										
Effluent Licenses										
Solid Waste Licenses										
Computer Software and Applications										
Load Settlement Software Applications										
Unspecified										
Computer Equipment		1 095	929	1 007	-	537	464	(73)	-15,7%	1 007
Computer Equipment		1 095	929	1 007	-	537	464	(73)	-15,7%	1 007
Furniture and Office Equipment		37	97	97	-	25	48	24	49,0%	97
Furniture and Office Equipment		37	97	97	-	25	48	24	49,0%	97
Machinery and Equipment		276	43	43	-	21	22	1	4,2%	43
Machinery and Equipment		276	43	43	-	21	22	1	4,2%	43
Transport Assets		634	1 696	4 199	-	374	765	391	51,1%	4 199
Transport Assets		634	1 696	4 199	-	374	765	391	51,1%	4 199
Land		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Living resources		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Immaturing		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	1	2 041	2 765	5 346	-	957	1 299	343	26,4%	5 346

DC5 Central Karoo - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M06

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									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		-	-	-	-	-	-	-	-	-
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Roads		-	-	-	-	-	-	-	-	-
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Depots		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Staff Housing		-	-	-	-	-	-	-	-	-
Social Housing		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Water Rights		-	-	-	-	-	-	-	-	-
Effluent Licenses		-	-	-	-	-	-	-	-	-
Solid Waste Licenses		-	-	-	-	-	-	-	-	-
Computer Software and Applications		-	-	-	-	-	-	-	-	-
Load Settlement Software Applications		-	-	-	-	-	-	-	-	-
Unspecified		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Living resources		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing assets	1	-	-	-	-	-	-	-	-	-

DC5 Central Karoo - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M06 December

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									
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		-	10	10	-	-	5	5	100,0%	10
Roads Infrastructure		-	10	10	-	-	5	5	100,0%	10
Roads		-	10	10	-	-	5	5	100,0%	10
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
Indoor Facilities		-	-	-	-	-	-	-	-	-
Outdoor Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Monuments		-	-	-	-	-	-	-	-	-
Historic Buildings		-	-	-	-	-	-	-	-	-
Works of Art		-	-	-	-	-	-	-	-	-
Conservation Areas		-	-	-	-	-	-	-	-	-
Other Heritage		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-
Other assets		229	997	997	7	139	498	360	72,2%	997
Operational Buildings		229	997	997	7	139	498	360	72,2%	997
Municipal Offices		229	997	997	7	139	498	360	72,2%	997
Pay/Enquiry Points		-	-	-	-	-	-	-	-	-
Building Plan Offices		-	-	-	-	-	-	-	-	-
Workshops		-	-	-	-	-	-	-	-	-
Yards		-	-	-	-	-	-	-	-	-
Stores		-	-	-	-	-	-	-	-	-
Laboratories		-	-	-	-	-	-	-	-	-
Training Centres		-	-	-	-	-	-	-	-	-
Manufacturing Plant		-	-	-	-	-	-	-	-	-
Depots		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Staff Housing		-	-	-	-	-	-	-	-	-
Social Housing		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Water Rights		-	-	-	-	-	-	-	-	-
Effluent Licenses		-	-	-	-	-	-	-	-	-
Solid Waste Licenses		-	-	-	-	-	-	-	-	-
Computer Software and Applications		-	-	-	-	-	-	-	-	-
Load Settlement Software Applications		-	-	-	-	-	-	-	-	-
Unspecified		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		108	233	233	9	85	116	32	27,2%	233
Furniture and Office Equipment		108	233	233	9	85	116	32	27,2%	233
Machinery and Equipment		426	86	546	-	229	123	(106)	-86,3%	546
Machinery and Equipment		426	86	546	-	229	123	(106)	-86,3%	546
Transport Assets		2 991	3 268	3 693	319	1 517	1 866	350	18,7%	3 693
Transport Assets		2 991	3 268	3 693	319	1 517	1 866	350	18,7%	3 693
Land		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Living resources		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure	1	3 755	4 593	5 479	335	1 969	2 609	640	24,5%	5 479

DC5 Central Karoo - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M06 December

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									
Depreciation by Asset Class/Sub-class										
Infrastructure										
Roads Infrastructure										
Roads										
Stalls										
Abattoirs										
Airports										
Taxi Ranks/Bus Terminals										
Capital Spares										
Sport and Recreation Facilities										
Indoor Facilities										
Outdoor Facilities										
Capital Spares										
Heritage assets										
Monuments										
Historic Buildings										
Works of Art										
Conservation Areas										
Other Heritage										
Investment properties										
Revenue Generating										
Improved Property										
Unimproved Property										
Non-revenue Generating										
Improved Property										
Unimproved Property										
Other assets		96	85	85	19	56	42	(14)	-32,0%	85
Operational Buildings		96	85	85	19	56	42	(14)	-32,0%	85
Municipal Offices		96	85	85	19	56	42	(14)	-32,0%	85
Pay/Enquiry Points										
Building Plan Offices										
Depots										
Capital Spares										
Housing										
Staff Housing										
Social Housing										
Capital Spares										
Biological or Cultivated Assets										
Biological or Cultivated Assets										
Intangible Assets		14								
Servitudes										
Licences and Rights		14								
Water Rights										
Effluent Licenses										
Solid Waste Licenses										
Computer Software and Applications		14								
Load Settlement Software Applications										
Unspecified										
Computer Equipment		178	603	603	34	96	301	205	68,1%	603
Computer Equipment		178	603	603	34	96	301	205	68,1%	603
Furniture and Office Equipment		(190)	162	162	53	158	81	(77)	-95,2%	162
Furniture and Office Equipment		(190)	162	162	53	158	81	(77)	-95,2%	162
Machinery and Equipment		50								
Machinery and Equipment		50								
Transport Assets		227	185	185	37	101	93	(8)	-9,1%	185
Transport Assets		227	185	185	37	101	93	(8)	-9,1%	185
Land										
Land										
Zoo's, Marine and Non-biological Animals										
Zoo's, Marine and Non-biological Animals										
Living resources										
Mature										
Policing and Protection										
Zoological plants and animals										
Immature										
Policing and Protection										
Zoological plants and animals										
Total Depreciation	1	375	1 035	1 035	143	411	517	106	20,5%	1 035

DC5 Central Karoo - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M06

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									
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class										
Infrastructure		-	-	-	-	-	-	-	-	-
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Roads		-	-	-	-	-	-	-	-	-
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-	-
Community Facilities		-	-	-	-	-	-	-	-	-
Halls		-	-	-	-	-	-	-	-	-
Centres		-	-	-	-	-	-	-	-	-
Crèches		-	-	-	-	-	-	-	-	-
Clinics/Care Centres		-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
Indoor Facilities		-	-	-	-	-	-	-	-	-
Outdoor Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Monuments		-	-	-	-	-	-	-	-	-
Historic Buildings		-	-	-	-	-	-	-	-	-
Works of Art		-	-	-	-	-	-	-	-	-
Conservation Areas		-	-	-	-	-	-	-	-	-
Other Heritage		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-
Other assets		-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-
Municipal Offices		-	-	-	-	-	-	-	-	-
Pay/Enquiry Points		-	-	-	-	-	-	-	-	-
Building Plan Offices		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Staff Housing		-	-	-	-	-	-	-	-	-
Social Housing		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Water Rights		-	-	-	-	-	-	-	-	-
Effluent Licenses		-	-	-	-	-	-	-	-	-
Solid Waste Licenses		-	-	-	-	-	-	-	-	-
Computer Software and Applications		-	-	-	-	-	-	-	-	-
Load Settlement Software Applications		-	-	-	-	-	-	-	-	-
Unspecified		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Living resources		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on upgrading of existing assets	1	-	-	-	-	-	-	-	-	-

NON-FINANCIAL PERFORMANCE REPORTING – MID-YEAR PERFORMANCE ASSESSMENT (JULY – DECEMBER 2024)

Disclaimer

This Mid-Year Performance Assessment Report, w.r.t. the non-financial information, is based on reported information only, and is un-audited. This report is subject to change on finalization of the Internal Performance Audit Report for Quarter 1 and 2 of the 2024/2025 financial year.

MID-YEAR PERFORMANCE ASSESSMENT FOR CENTRAL KAROO DISTRICT MUNICIPALITY – NON-FINANCIAL INFORMATION

PURPOSE OF REPORT

To submit to the Executive Mayor an assessment report on the Municipality's Performance covering the period 1 July 2024 to 31 December 2024.

SUMMARY

In terms of Section 72 (1) of the Local Government: Municipal Finance Management Act, 2003 (Act 56 of 2003), the accounting officer of a municipality must, by 25 January of each financial year, assess the performance of the Municipality during the first half of the financial year and submit a report on such an assessment to the Mayor of the Municipality, the National Treasury and the relevant provincial treasury. The Mayor must in turn, comply with the provisions of Section 54, which includes submitting the report to Council by 31 January of each year.

CONSTITUTIONAL AND POLICY IMPLICATIONS

The process is driven by our Performance Management (PMS) Policy that was reviewed and approved in 2023.

LEGAL IMPLICATIONS

Section 72 (1), Local Government: Municipal Finance Management Act, 2003 (Act 55 of 2003), referred to as the MFMA.

Local Government: Municipal Systems Act, 2000 (Act 32 of 200) (Chapter 6 and sections 16 and 26 of Chapters 4 and 5, respectively), as read with the Local Government: Municipal Systems Amendment Act, 2003 (Act 44 of 2003).

BACKGROUND

In terms of Section 72 (1) of the MFMA, the accounting officer of a Municipality must by 25 January of each year; (a) assess the performance of the municipality during the first half of the financial year, taking into account-

- (i) The monthly statements referred to in section 71 for the first half of the financial year;
 - (ii) The municipality's service delivery performance during the first half of the financial year, and the service delivery targets and the performance indicators set in the service delivery and budget implementation plan;
 - (iii) The past year's annual report, and progress on resolving problems identified in the annual report; and
 - (iv) the performance of every municipal entity under the sole and shared control of the municipality, taking into account report in terms of section 88 from any such entity; and
- (b) Submit a report on such assessment to-
- (i) The Mayor of the municipality
 - (ii) The National Treasury; and
 - (iii) The relevant Provincial Treasury

Thereafter, the mayor must, in terms of Section 54 (1) -

- (a) Consider the report
- (b) Check whether the municipality's approved budget is implemented in accordance with the service delivery and budget implementation plan;
- (c) consider and, if necessary, make any revisions to the service delivery and budget implementation plan, provided that the revisions to the service delivery targets and performance indicators in the plan may only be made with the approval of the council following approval of an adjustment budget;
- (d) Issue any appropriate instructions to the accounting officer to ensure-
 - (i) That the budget is implemented in accordance with the service delivery and budget implementation plan; and
 - (ii) That spending of funds and revenue collection proceed in accordance with the budget;
- (e) Identify any financial problems facing the municipality, including any emerging or impending financial problems; and
- (f) Submit the report to the council by 31 January of each year.

SERVICE DELIVERY PERFORMANCE ANALYSIS

(A) PERFORMANCE FRAMEWORK

Performance management is prescribed by Chapter 6 of the Municipal Systems Act (MSA), Act 32 of 2000 and the Municipal Planning and Performance Management Regulations, 796 of August 2001. Section 7(1) of the aforementioned regulation states that *"A Municipality's Performance Management System entails a framework that describes and represents how the municipality's cycle and processes of performance planning, monitoring, measurement, review, reporting and improvement will be conducted, organized and managed, including determining the responsibilities of the different role players."* This framework, *inter alia*, reflects the linkage between the Integrated Development Plan (IDP), Budget, Service Delivery and Budget Implementation Plan (SDBIP) and individual and service provider performance.

The Central Karoo District Municipality has an approved Performance Management Framework in place which was reviewed in 2013. We are currently in the process of Reviewing the framework for adoption by Council.

(B) IMPLEMENTATION OF PERFORMANCE MANAGEMENT

The IDP 2022/2027 was compiled and approved by Council and performance is evaluated by means of a municipal scorecard (Top Layer (TL) Service Delivery and Budget Implementation Plan (SDBIP) at organisational level and through the Departmental SDBIP at Departmental level.

The SDBIP is a plan that converts the IDP and Budget into measurable criteria on how, where and when the strategies, objectives and normal business processes of the Municipality is implemented. It also allocates responsibilities to Departments to deliver services in terms of the IDP and Budget.

The Top Layer SDBIP 2024/2025 was approved by the Executive Mayor on 18 June 2024.

(C) MONITORING PERFORMANCE

The SDBIP is loaded on an electronic web-based system (after approval). The web-based system sent automated e-mails to the users of the system as a reminder to all staff responsible for updating their

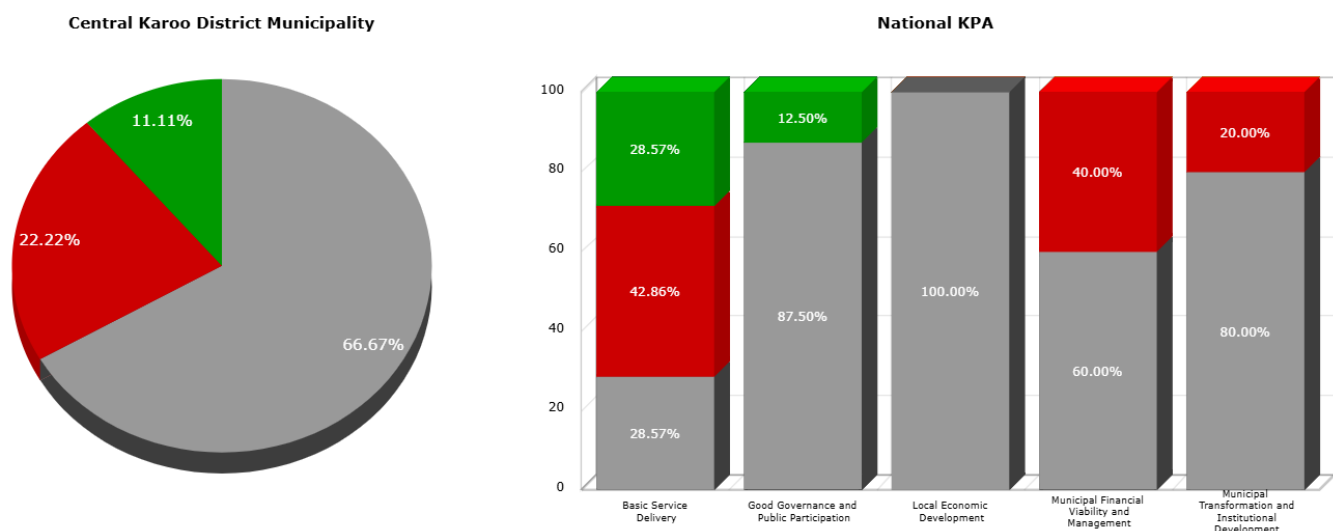
actual performance against Key Performance Indicator (KPI) targets for the previous month's performance.

Category	Colour	Description
KPI's Not Yet Measured	Grey	
KPI's Not Met	Red	0% >= Actual/Target < 75%
KPI's Almost Met	Orange	75% >= Actual/Target < 100%
KPI's Met	Green	Actual/Target = 100%
KPI's Well Met	Dark Green	100% > Actual/Target < 150%
KPI's Extremely Well Met	Dark Blue	Actual/Target >= 150%

OVERALL SERVICE DELIVERY PERFORMANCE

A. SUMMARY OF PERFORMANCE AGAINST THE NATIONAL KPA'S

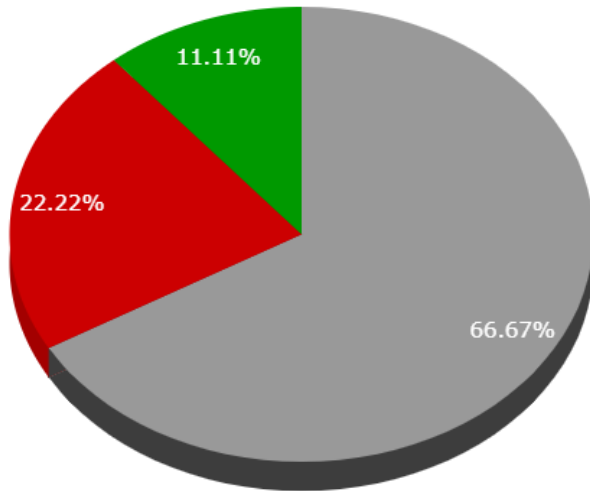
The graph below illustrates the performance of the Central Karoo District Municipality against the National Key Performance Area's (NKPA's).



	Central Karoo District Municipality	National KPA					
		Basic Service Delivery	Good Governance and Public Participation	Local Economic Development	Municipal Financial Viability and Management	Municipal Transformation and Institutional Development	[Unspecified]
Not Yet Applicable	18 (66.67%)	2 (28.57%)	7 (87.50%)	2 (100.00%)	3 (60.00%)	4 (80.00%)	-
Not Met	6 (22.22%)	3 (42.86%)	-	-	2 (40.00%)	1 (20.00%)	-
Almost Met	-	-	-	-	-	-	-
Met	3 (11.11%)	2 (28.57%)	1 (12.50%)	-	-	-	-
Well Met	-	-	-	-	-	-	-
Extremely Well Met	-	-	-	-	-	-	-
Did Not Occur	-	-	-	-	-	-	-
Total:	27	7	8	2	5	5	-
	100%	25.93%	29.63%	7.41%	18.52%	18.52%	-

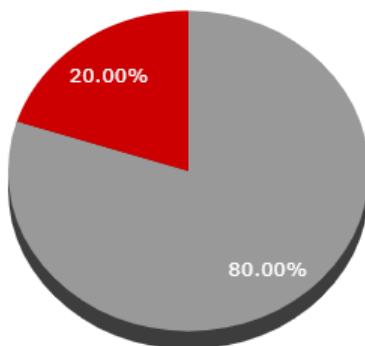
B. SUMMARY OF PERFORMANCE AGAINST THE MUNICIPAL STRATEGIC OBJECTIVES

The graph below illustrates the performance of the Central Karoo District Municipality against the Municipality's Strategic objectives as derived from the Municipality Integrated Development Plan (IDP).



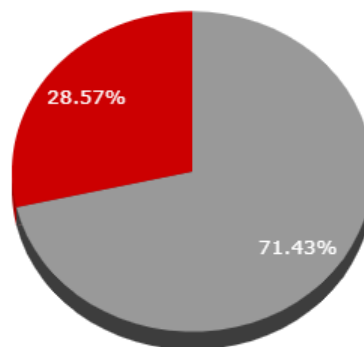
Not Yet Applicable	18 (66.67%)
Not Met	6 (22.22%)
Almost Met	0 (0%)
Met	3 (11.11%)
Well Met	0 (0%)
Extremely Well Met	0 (0%)
Did Not Occur	0 (0%)

Build a well capacitated workforce, skilled youth and communities



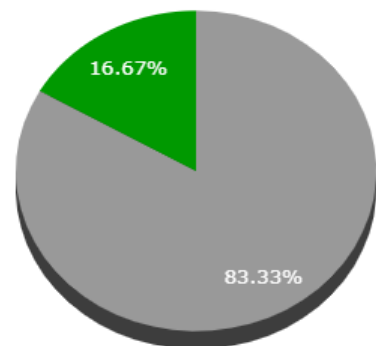
Not Yet Applicable	4 (80%)
Not Met	1 (20%)
Almost Met	0 (0%)
Met	0 (0%)
Well Met	0 (0%)
Extremely Well Met	0 (0%)
Did Not Occur	0 (0%)

Deliver a sound and effective administrative and financial service to achieve sustainability and viability in the region



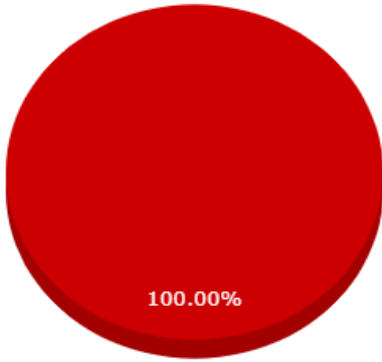
Not Yet Applicable	5 (71.43%)
Not Met	2 (28.57%)
Almost Met	0 (0%)
Met	0 (0%)
Well Met	0 (0%)
Extremely Well Met	0 (0%)
Did Not Occur	0 (0%)

Facilitate good governance principles and effective stakeholder participation



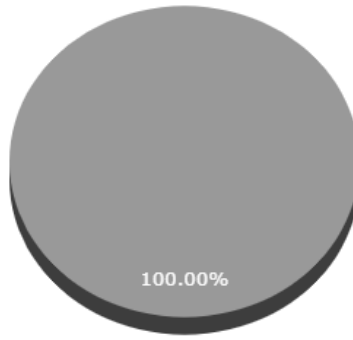
Not Yet Applicable	5 (83.33%)
Not Met	0 (0%)
Almost Met	0 (0%)
Met	1 (16.67%)
Well Met	0 (0%)
Extremely Well Met	0 (0%)
Did Not Occur	0 (0%)

Improve and maintain district roads and promote safe roads transport



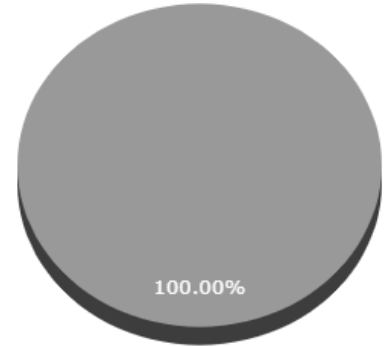
Not Yet Applicable	0 (0%)
Not Met	3 (100%)
Almost Met	0 (0%)
Met	0 (0%)
Well Met	0 (0%)
Extremely Well Met	0 (0%)
Did Not Occur	0 (0%)

Prevent and minimize the impact of possible disasters and improve public safety in the region



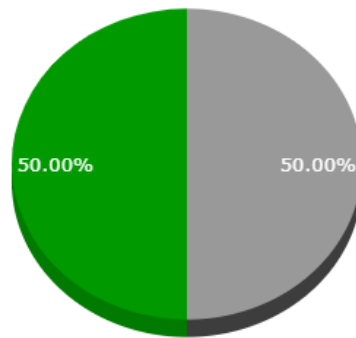
Not Yet Applicable	1 (100%)
Not Met	0 (0%)
Almost Met	0 (0%)
Met	0 (0%)
Well Met	0 (0%)
Extremely Well Met	0 (0%)
Did Not Occur	0 (0%)

Promote regional, economic development, tourism and growth opportunities



Not Yet Applicable	2 (100%)
Not Met	0 (0%)
Almost Met	0 (0%)
Met	0 (0%)
Well Met	0 (0%)
Extremely Well Met	0 (0%)
Did Not Occur	0 (0%)

Promote safe, healthy and socially stable communities through the provision of a sustainable environmental health service



Not Yet Applicable	2 (50%)
Not Met	0 (0%)
Almost Met	0 (0%)
Met	2 (50%)
Well Met	0 (0%)
Extremely Well Met	0 (0%)
Did Not Occur	0 (0%)

ADJUSTMENT BUDGET

Regulation 23 of the Municipal Budget and Reporting Regulations provides, *inter alia*, for the following: “An adjustment budget may be tabled in the Municipal Council at any time after the Mid-year Budget and Performance Assessment has been tabled in the Council, but not later than 28 February of each year. Furthermore, except under certain circumstances only one adjustment budget may be tabled in Council during a financial year.”

A revised Top Layer SDBIP will be submitted with the Adjustment budget to Council by 28 February 2022 with the necessary motivation where key performance indicators require adjustment/ amendment/s as a result of the Adjustment budget.

SUMMARY

Appendix A is the unaudited Top Layer SDBIP for the first half of the financial year 2024/25 ending 31 December 2024, which measures the Central Karoo District Municipality’s Overall Performance - July - December 2024 per MKPA. The report, furthermore, includes the corrective measures indicated for targets not achieved.

The Central Karoo District Municipality is committed to ensuring that our vision of “Working together in development and growth” becomes a reality through integrated and informed planning and ensuring that we inculcate a culture of performance excellence within our Municipality.

During the first half of the 2024/25 financial year (July – December 2024) **18 KPI’s were not yet applicable, 6 KPI’s were not met, 0 KPI was almost met, 3 KPI’s were met, 0 KPI’s well met with 0 KPI’s extremely well met.**

N/A	KPI Not Yet Applicable	KPIs with no targets or actuals in the selected period.	18
R	KPI Not Met	0% <= Actual/Target <= 74.999%	6
O	KPI Almost Met	75.000% <= Actual/Target <= 99.999%	0
G	KPI Met	Actual meets Target (Actual/Target = 100%)	3
G2	KPI Well Met	100.001% <= Actual/Target <= 149.999%	0
B	KPI Extremely Well Met	150.000% <= Actual/Target	0
	Total KPIs:		27

To ensure that the Central Karoo District Municipality is able to achieve its strategic objectives we will be amending some TL KPI’s where required.

Appendix B includes recommendations with regard to the Report.

APPENDICES

Appendix A — Top Layer SDBIP 2024/25 per Municipal Department and assessment of targets achieved per Directorate as well as corrective measures where applicable.

Appendix B — Recommendations

APPENDIX A — TOP LAYER SDBIP 2024/25 PERFORMANCE PER MUNICIPAL DEPARTMENT AND ASSESSMENT OF TARGETS ACHIEVED

OFFICE OF THE MUNICIPAL MANAGER

Ref	KPI Name	Description of Unit of Measurement	Quarter 1		Quarter 2		Overall Performance: July - December 2024	
			Target	Actual	Target	Actual	Target	Actual
TL55	Spend 90% of the municipal capital budget by 30 June 2025 {(Actual amount spent /Total amount budgeted) X100}	% of capital budget spent	10%	0%	40%	0%	40%	0%
TL56	Review the Risk Based Audit Plan (RBAP) and submit to the Audit Committee for approval by 30 June 2025	RBAP revised and submitted to the Audit Committee	0	0	0	0	0	0
TL57	Complete 80% of the audits as per the RBAP by 30 June 2025 [(Audits completed for the year/audits planned for the year according to the RBAP) x100]	% audits completed	0%	0%	0%	0%	0%	0%
TL58	Review the organisational structure (Macro) and submit to Council for approval by 31 May 2025	Organisational structure reviewed and submitted to Council	0	0	0	0	0	0

CORPORATE SERVICES

Ref	KPI Name	Description of Unit of Measurement	Quarter 1		Quarter 2		Overall Performance: July - December 2024	
			Target	Actual	Target	Actual	Target	Actual
TL59	Submit the Draft Annual Report in Council by 31 January 2025	Draft Annual Report submitted in Council	0	0	0	0	0	0
TL60	Review Corporate and HR policies and submit to Council for approval by 30 June 2025	Number of policies reviewed and submitted	0	0	0	0	0	0
TL61	Spend 0.5% of the municipality's personnel budget on training by 30 June 2025 [(Total Actual Training Expenditure/ Total personnel Budget) x100]	% of the personnel budget spent on training	0%	0%	0%	0%	0%	0%
TL62	Review the Workplace Skills Plan and submit to LGSETA by 30 April 2025	Workplace Skills Plan reviewed and submitted	0	0	0	0	0	0
TL63	The number of people from the employment equity target groups employed (appointed) in the three highest levels of management in compliance with the municipality's approved Equity Plan as at 30 June 2025	Number of people employed	0	0	0	0	0	0
TL64	Fill all budgeted vacant posts within 6 months from position becoming vacant in terms of Regulation 890 (MSR)	% of budgeted vacant posts filled within 6 months	100%	0%	100%	0%	100%	0%

FINANCIAL SERVICES

Ref	KPI Name	Description of Unit of Measurement	Quarter 1		Quarter 2		Overall Performance: July - December 2024	
			Target	Actual	Target	Actual	Target	Actual
TL73	Review 19 budget related policies and submit to Council for approval by 31 May 2025	Number of policies reviewed and submitted to Council for approval	0	0	0	0	0	0
TL74	Review and submit the MFMA delegation register to Council for approval by 31 May 2025	MFMA delegation registered reviewed and submitted to Council for approval	0	0	0	0	0	0
TL75	Compile and submit the financial statements to the Auditor-General by 31 August 2024	Financial statements compiled and submitted to the Auditor-General	1	0	0	0	1	0
TL76	Financial viability measured in terms of the municipality's ability to meet its service debt obligations as at 30 June 2025 [(Short Term Borrowing + Bank Overdraft + Short Term Lease + Long Term Borrowing + Long Term Lease) / Total Operating Revenue - Operating Conditional Grant) x 100]	% of debt coverage	0%	0%	0%	0%	0%	0%
TL53	Financial viability measured in terms of the available cash to cover fixed operating expenditure as at 30 June 2025 [(Cash and Cash Equivalents - Unspent Conditional Grants - Overdraft) + Short Term Investment) / Monthly Fixed Operational Expenditure excluding (Depreciation, Amortisation, and Provision for Bad Debts, Impairment and Loss on Disposal of Assets)]	Cost coverage as at 30 June 2025	0	0	0	0	0	0

Ref	KPI Name	Description of Unit of Measurement	Quarter 1		Quarter 2		Overall Performance: July - December 2024	
			Target	Actual	Target	Actual	Target	Actual
TL54	Achieve a current ratio of 1:1 by 30 June 2025 (Current assets: Current liabilities)	Number of times the Municipality can pay back its short term- liabilities with its short-term assets by 30 June 2025	0	0	0	0	0	0

ROAD INFRASTRUCTURE SERVICES

Ref	KPI Name	Description of Unit of Measurement	Quarter 1		Quarter 2		Overall Performance: July - December 2024	
			Target	Actual	Target	Actual	Target	Actual
TL79	Create job opportunities in terms of skills and labour needs within identified road projects by June 2024	Number of job opportunities created	0	0	10	0	10	0
TL80	Spend 95% of the total approved Roads budget by 30 June 2024 [(Actual expenditure divided by approved allocation received) x100]	% of total approved Roads budget spent	10%	0%	40%	0%	40%	0%
TL81	Regravel 40 kilometres of road by 30 June 2024	Number of kilometres regavelled	10	0	20	0	20	0

SOCIO-ECONOMIC SERVICES

Ref	KPI Name	Description of Unit of Measurement	Quarter 1		Quarter 2		Overall Performance: July - December 2024	
			Target	Actual	Target	Actual	Target	Actual
TL65	Develop and submit LED Strategy to Council by 31 May	LED Strategy submitted to Council by 31 May	0	0	0	0	0	0
TL66	Create full time equivalent (FTE's) through expenditure with the EPWP job creation initiatives by 30 June 2025	Number of full time equivalent (FTE's) created	0	0	0	0	0	0
TL67	Develop the IDP and Budget Process Plan and submit to Council by 31 August 2024	IDP and Budget Process Plan submitted	1	1	0	0	1	1
TL68	Submit the final IDP to Council by 31 May 2025 for approval	Final IDP submitted for approval	0	0	0	0	0	0
TL69	Compile and submit bi-annual Water Quality Evaluation Reports to the Beaufort West, Prince Albert & Laingsburg Water Service Authorities by 30 June 2024	Number of Water Quality Evaluation Reports submitted to Water Service Authorities by 30 June 2025	0	0	3	3	3	3
TL70	Compile and submit annual Waste Management Evaluation Report to the Beaufort West, Prince Albert & Laingsburg municipalities by 30 June 2025	Number of Waste Management Evaluation Reports submitted to local municipalities by 30 June 2025	0	0	0	0	0	0
TL71	Compile and submit bi-annual Informal Settlement Evaluation Reports for Kwa Mandlenkosi,	Number of Informal Settlement Evaluation Reports submitted to local municipalities by 30 June 2025	0	0	5	5	5	5

Ref	KPI Name	Description of Unit of Measurement	Quarter 1		Quarter 2		Overall Performance: July - December 2024	
			Target	Actual	Target	Actual	Target	Actual
	Merweville & Murraysburg to the Beaufort West municipality & Prince Albert & Klaarstroom to the Prince Albert Municipality by 30 June 2025							
TL72	Review the Disaster Management Plan and submit to Council by 31 May 2025	Disaster Management Plan reviewed and submitted	0	0	0	0	0	0

CORRECTIVE MEASURES PER DEPARTMENT

OFFICE OF THE MUNICIPAL MANAGER:

REF	KPI	Corrective measure
TL29	Spend 90% of the municipal capital budget by 30 June 2025 {(Actual amount spent /Total amount budgeted) X100}	NO CORRECTIVE MEASURE PROVIDED.

CORPORATE SERVICES:

REF	KPI	Corrective measure
TL64	Fill all budgeted vacant posts within 6 months from position becoming vacant in terms of Regulation 890 (MSR)	[D113] HR Manager: Assist staff to be upskilled. (December 2024)

ROAD INFRASTRUCTURE SERVICES:

REF	KPI	Corrective measure
TL79	Create job opportunities in terms of skills and labour needs within identified road projects by June 2025	NO CORRECTIVE MEASURE PROVIDED.
TL80	Spend 95% of the total approved Roads budget by 30 June 2025 [(Actual expenditure divided by approved allocation received) x100]	NO CORRECTIVE MEASURE PROVIDED.
TL81	Regravel 40 kilometres of road by 30 June 2025	NO CORRECTIVE MEASURE PROVIDED.

FINANCIAL SERVICES:

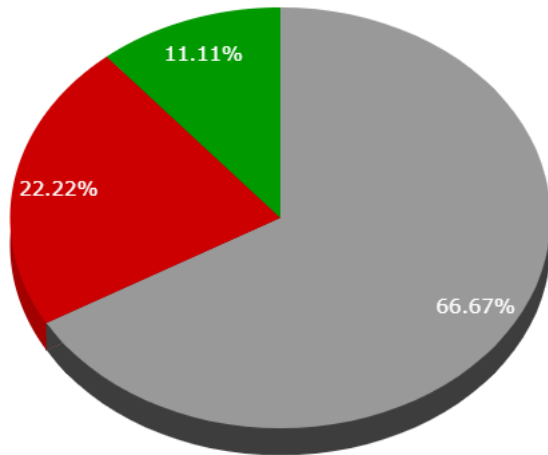
REF	KPI	Corrective measure
TL51	Compile and submit the financial statements to the Auditor-General by 31 August 2024	NO CORRECTIVE MEASURE PROVIDED.

SOCIO-ECONOMIC SERVICES

None required

KPI MONITORING AND EVALUATION GRAPHS – PER DIRECTORATE

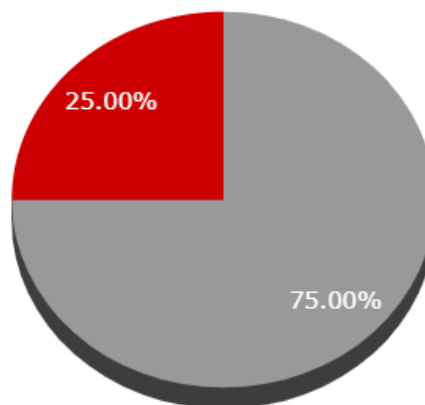
OVERALL PERFORMANCE



Not Yet Applicable	18 (66.67%)
Not Met	6 (22.22%)
Almost Met	0 (0%)
Met	3 (11.11%)
Well Met	0 (0%)
Extremely Well Met	0 (0%)
Did Not Occur	0 (0%)

KPI MONITORING: OFFICE OF THE MUNICIPAL MANAGER

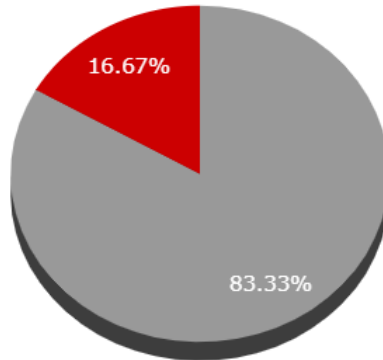
Office of the Municipal Manager



Not Yet Applicable	3 (75%)
Not Met	1 (25%)
Almost Met	0 (0%)
Met	0 (0%)
Well Met	0 (0%)
Extremely Well Met	0 (0%)
Did Not Occur	0 (0%)

KPI MONITORING: CORPORATE SERVICES

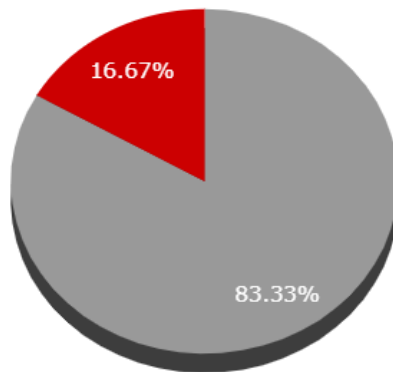
Corporate Services



Not Yet Applicable	5 (83.33%)
Not Met	1 (16.67%)
Almost Met	0 (0%)
Met	0 (0%)
Well Met	0 (0%)
Extremely Well Met	0 (0%)
Did Not Occur	0 (0%)

KPI MONITORING: FINANCIAL SERVICES

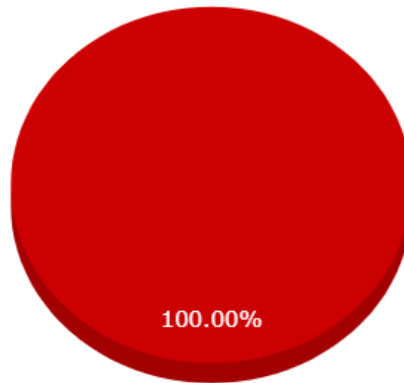
Financial Services



Not Yet Applicable	5 (83.33%)
Not Met	1 (16.67%)
Almost Met	0 (0%)
Met	0 (0%)
Well Met	0 (0%)
Extremely Well Met	0 (0%)
Did Not Occur	0 (0%)

KPI MONITORING: ROAD INFRASTRUCTURE SERVICES

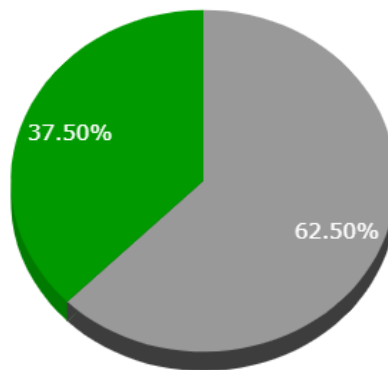
Roads and Infrastructure Services



Not Yet Applicable	0 (0%)
Not Met	3 (100%)
Almost Met	0 (0%)
Met	0 (0%)
Well Met	0 (0%)
Extremely Well Met	0 (0%)
Did Not Occur	0 (0%)

KPI MONITORING: SOCIO-ECONOMIC SERVICES

Socio-Economic Services



Not Yet Applicable	5 (62.5%)
Not Met	0 (0%)
Almost Met	0 (0%)
Met	3 (37.5%)
Well Met	0 (0%)
Extremely Well Met	0 (0%)
Did Not Occur	0 (0%)

APPENDIX B - RECOMMENDATIONS

The following recommendations are made with regards to the performance management of Central Karoo District Municipality:

- The Top Level SDBIP be revised where required with the necessary motivation of targets to be adjusted or removed.
- All adjustments to the SDBIP commence during the adjustment budget process and will be approved as follows;
 - Top Level SDBIP – The Executive Mayor for approval
 - That the content of this report be approved by the Executive Mayor and forwarded to the relevant Government Department