

# CENTRAL KAROO DISTRICT MUNICIPALITY



## In-Year Report

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

## MONTHLY AND QUARTERLY BUDGET STATEMENT MAY 2025



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## 1. **GLOSSARY**

- 1.1 **s Budget –** Prescribed in section 28 of the MFMA. The formal means by which a municipality may revise its annual budget during the year.
- 1.2 **Allocations –** Money received from Provincial or National Government or other municipalities.
- 1.3 **Budget –** The financial plan of the Central Karoo District Municipality.
- 1.4 **Budget Related Policy –** Policy of the municipality affecting or affected by the budget, examples include tariff policy, rates policy, credit control and debt collection policy.
- 1.5 **Capital Expenditure –** Spending on assets such as land, buildings, furniture, computer equipment and machinery. Any capital expenditure must be reflected as a non-current asset on the Municipality's balance sheet.
- 1.6 **Cash Flow Statement –** A statement including only actual receipts and expenditure by the Municipality. Cash payments and receipts do not always coincide with budgeted timings. For example, when an invoice is received by the Municipality it is shown as expenditure in the month it is received, even though it may not be paid in the same period.
- 1.7 **DORA –** Division of Revenue Act. Annual legislation that shows the total allocations made by national to provincial and local government.
- 1.8 **Equitable Share –** A general grant paid to Municipalities.

1.9	<b>Fruitless and Wasteful Expenditure –</b>	Expenditure that was made in vain and would have been avoided had reasonable care been exercised.
1.10	<b>GFS –</b>	Government Finance Statistics. An internationally recognised classification system that facilitates like for like comparison between Municipalities.
1.11	<b>GRAP –</b>	Generally Recognised Accounting Practice. The new standard for municipal accounting.
1.12	<b>IDP –</b>	Integrated Development Plan. The main strategic planning document of the Municipality.
1.13	<b>MBRR –</b>	Local Government: Municipal Finance Management Act (56/2003): Municipal Budget and Reporting Regulations.
1.14	<b>MFMA –</b>	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	<b>MTREF –</b>	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	<b>Operating Expenditure –</b>	Spending on the day to day operations of the Municipality such as salaries and wages and general expenses.

- 1.17 **SDBIP –** Service Delivery and Budget Implementation Plan. A detailed plan comprising quarterly performance targets and monthly budget estimates.
- 1.18 **Strategic Objectives –** The main priorities of the Central Karoo District Municipality as set out in the IDP. Budgeted spending must contribute towards the achievement of the strategic objectives.
- 1.19 **Unauthorised Expenditure –** Generally, is spending without, or in excess of, an approved budget.
- 1.20 **Virement –** A transfer of budget.
- 1.21 **Virement Policy –** The policy that sets out the rules for budget transfers. Virements are normally allowed within a vote. Transfers between votes must be agreed by Council through an s Budget.
- 1.22 **Vote –** One of the main segments into which a budget of a municipality is divided for the appropriation of money for the different departments of the municipality. In Central Karoo District Municipality this means at directorate level. The votes for Central Karoo District therefore are:
- Executive and Council;
  - Budget and Treasury;
  - Corporate Services; and
  - Technical Services.

## **2. PART 1: IN-YEAR REPORT**

### **2.1 SECTION 1 – MAYOR'S REPORT:**

#### **2.1. In-Year Report: Monthly Budget Statement:**

**1**

##### **2.1.1.1 Implementation of Budget in terms of SDBIP:**

The municipality implemented the MTREF 2024/2025 in line with the approved Service Delivery and Implementation Plan.

##### **2.1.1.2 Other Information:**

Under the month of review the municipality approved the Final Amended Integrated Development Plan and Final Budget and MTREF 2025/2026.

## **2.2     SECTION 2 – RESOLUTIONS:**

The recommended Resolution to Council with regard to the MAY 2025 In-Year Report is:

### ***RESOLVED:***

- (a)     That the Council take note of contents in the in-year monthly report for MAY 2025 as set out in the schedules contained in Section 4:
  - (i)         Table C1 – Monthly Budget Statement Summary;
  - (ii)        Table C2 – Monthly Budget Statement: Financial Performance (Standard Classification);
  - (iii)       Table C3 – Monthly Budget Statement: Financial Performance Standard Classification (Revenue and Expenditure by Municipal Vote);
  - (iv)        Table C4 – Monthly Budget Statement: Financial Performance (Revenue by Source and Expenditure by Type);
  - (v)         Table C5 – Monthly Budget Statement: Capital Expenditure;
  - (vi)        Table C6 – Monthly Budget Statement: Financial Position; and
  - (vii)       Table C7 – Monthly Budget Statement – Cash Flows.
  
- (b)     Any other resolutions required by the Council.

## 2.3 **SECTION 3 – EXECUTIVE SUMMARY:**

### 2.3. **Introduction:**

1

All the schedules reflect the following information:

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

### 2.3. **Financial Performance, Position and Cash Flow:**

2

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

#### 2.3.2.1 **Financial Performance:**

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

##### 2.3.2.1.1 **Overall View:**

	<b><u>Capital Expenditure</u></b>	<b><u>Operating Expenditure</u></b>	<b><u>Operating Revenue</u></b>
Original Budget	6,063,864.00	123,312,095.00	126,591,427.00
Actual spend / received (YTD)	3,660,434.00	108,252,746.00	105,076,171.00
Percentage Spend (YTD)	60%	88%	83%

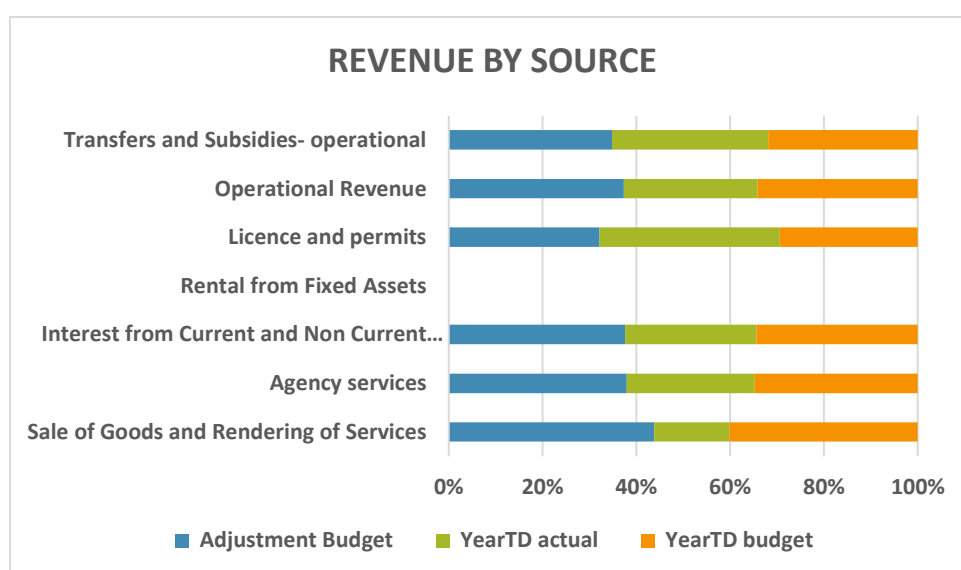
The following table summarises the overall position on the capital and operating budgets. Take note that the Operating Expenditure only reflects the direct expenditure and exclude all indirect expenditure e.g. Administrative Costs.

The table reflects spending of the capital budget of 60%. The total operating expenditure and revenue reflects percentage spent of 88% and 83% respectively.

### 2.3.2 Revenue by Source:

The figures represented in this section are the accrued amounts and not actual cash receipts.

The comparisons of the major sources of revenue are illustrated in the figure below:



- **Operational Revenue:**

The amount raised of R50 078 million for the actual year to date represents 76.56% of the total budget amount.

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

The budget amount for Interest earned R1 950 million, whilst the year-to-date actual revenue is R1 455 million. Thus, reflecting receipt of 74.61% at the end of MAY 2025

### 2.3.2. **Operating Expenditure by Type:**

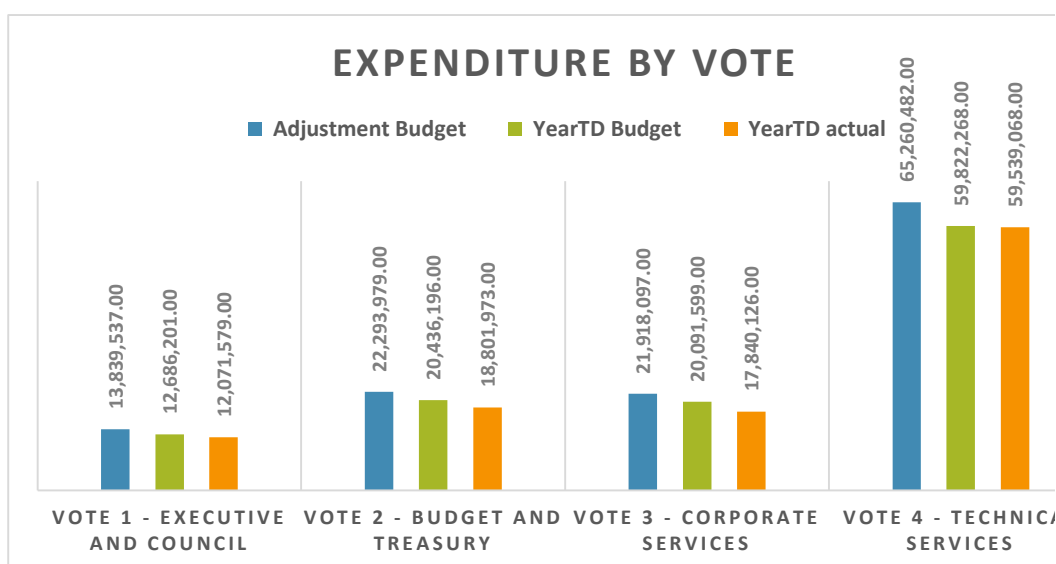
2

The figures in this section should represent the accrued amounts; in other words when the goods have been ordered; received or the invoice has been completed (reconciled with goods received and prices quoted) it should be captured as an expense. Shadow figures are reflected on the financial system once an order is issued. This action serves as a budgetary control mechanism and no actual financial entries are passed. These figures cannot be used for reporting purposes. The amounts included as expenditure are currently only those for which a payment run has been completed.

The total actual expenditure amounts to R108 282 746.00

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

3



**Figure 2 – Breakdown Operating Expenditure by Municipal Vote**

<b>Expenditure by Vote</b>	<b>Adjustment Budget</b>	<b>YearTD Budget</b>	<b>YearTD actual</b>	<b>% Spend</b>
Vote 1 - EXECUTIVE AND COUNCIL	13,839,537.00	12,686,201.00	12,071,579.00	<b>87.23%</b>
Vote 2 - BUDGET AND TREASURY	22,293,979.00	20,436,196.00	18,801,973.00	<b>84.34%</b>
Vote 3 - CORPORATE SERVICES	21,918,097.00	20,091,599.00	17,840,126.00	<b>81.39%</b>
Vote 4 - TECHNICAL SERVICES	65,260,482.00	59,822,268.00	59,539,068.00	<b>91.23%</b>
<b>Total Expenditure by Vote</b>	<b>123,312,095.00</b>	<b>113,036,264.00</b>	<b>108,252,746.00</b>	<b>88%</b>

The budget for Corporate Services is R21 918 million of which R17 840 million has been expended representing 81.39% of the budget amount.

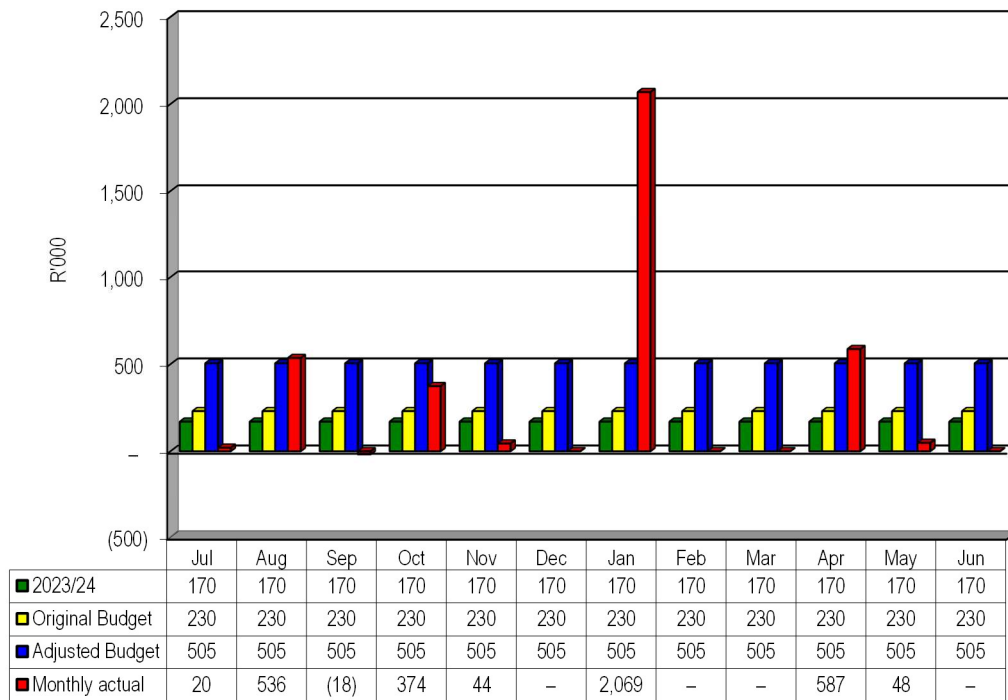
The budget for Budget and Treasury is R22 294 million of which R18 802 million has been expended representing 84.34% of the budget amount.

The budget for Executive and Council is R13 840 million of which R 12 072 million has been expended representing 87.23% of the budget amount.

#### **2.3.2.4 Capital Expenditure (Figure 3):**

There was capital spending of R3 660 434 for the financial year to date, representing a capital spending percentage of 60% at the end of MAY 2025. The total capital budget is R 6 063 864. The figure below reflects the monthly trend of the actual and budgeted capital figures.

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



### 2.3.3 **Cash Flow:**

The balance after commitments against the cash and cash equivalents at the end of MAY 2025 amounts to R6 270 270.43 million.

**DC5 - CENTRAL KAROO DISTRICT MUNICIPALITY**

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<b>Commitments against Cash and Cash Equivalents</b>		<b>MAY 2025</b>
<b>Item</b>		<b>Amount</b>
<b>Cash in Bank</b>		<b>3,274,461.56</b>
<b>Call investment deposits</b>		<b>2,995,808.87</b>
<b>Total Cash and Cash equivalents</b>		<b>6,270,270.43</b>
<b>Total commitments against cash</b>		<b>5,079,071.22</b>
		<b>1,191,199.21</b>

## 2.4 SECTION 4 – IN-YEAR BUDGET STATEMENT TABLE:

### 2.4.1.1 Table C1: Monthly Budget Statement Summary:

The table below provides a summary of the most important information by pulling its information from the other tables to follow.

DC5 Central Karoo - Table C1 Monthly Budget Statement Summary - M11 May									
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
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-
Investment revenue	1,705	1,950	1,950	89	1,455	1,788	(333)	-19%	1,950
Transfers and subsidies - Operational	45,691	46,892	48,789	258	46,755	44,724	2,032	0	48,789
Other own revenue	74,042	73,580	73,435	726	55,819	67,315	(11,497)	-17%	-
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>121,438</b>	<b>122,422</b>	<b>124,174</b>	<b>1,073</b>	<b>104,029</b>	<b>113,827</b>	<b>(9,798)</b>	<b>-9%</b>	<b>124,174</b>
Employee costs	67,829	67,473	68,421	5,670	62,213	62,719	(506)	-1%	68,421
Remuneration of Councillors	4,975	5,200	5,648	434	5,180	5,177	2	0%	5,648
Depreciation and amortisation	375	1,035	912	-	535	836	(301)	-36%	912
Interest	843	50	50	28	28	46	(18)	-39%	50
Inv entry consumed and bulk purchases	14,106	18,089	15,174	930	12,673	13,910	(1,237)	-9%	15,174
Transfers and subsidies	1,199	260	203	-	166	186	(20)	-10%	203
Other expenditure	33,047	31,012	32,905	2,131	27,458	30,163	(2,704)	-9%	32,905
<b>Total Expenditure</b>	<b>122,374</b>	<b>123,118</b>	<b>123,312</b>	<b>9,193</b>	<b>108,253</b>	<b>113,036</b>	<b>(4,784)</b>	<b>-4%</b>	<b>123,312</b>
<b>Surplus/(Deficit)</b>	<b>(935)</b>	<b>(696)</b>	<b>862</b>	<b>(8,120)</b>	<b>(4,224)</b>	<b>790</b>	<b>(5,015)</b>	<b>-635%</b>	<b>862</b>
Transfers and subsidies - capital (monetary)	-	2,889	2,417	-	1,048	2,216	###	-53%	2,417
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>(935)</b>	<b>2,193</b>	<b>3,279</b>	<b>(8,120)</b>	<b>(3,177)</b>	<b>3,006</b>	<b>(6,182)</b>	<b>-206%</b>	<b>3,279</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>(935)</b>	<b>2,193</b>	<b>3,279</b>	<b>(8,120)</b>	<b>(3,177)</b>	<b>3,006</b>	<b>(6,182)</b>	<b>-206%</b>	<b>3,279</b>
<b>Capital expenditure &amp; funds sources</b>									
Capital expenditure	2,041	2,765	6,064	48	3,660	5,559	(1,898)	-34%	6,064
Capital transfers recognised	1,937	2,512	5,168	-	3,567	4,737	(1,171)	-25%	5,168
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	104	253	896	-	46	821	(776)	-94%	896
<b>Total sources of capital funds</b>	<b>2,041</b>	<b>2,765</b>	<b>6,064</b>	<b>-</b>	<b>3,612</b>	<b>5,559</b>	<b>(1,946)</b>	<b>-35%</b>	<b>6,064</b>
<b>Financial position</b>									
Total current assets	19,479	20,075	28,821		10,252				28,821
Total non current assets	17,250	19,429	22,279		20,376				22,279
Total current liabilities	12,888	10,364	143,629		9,827				143,629
Total non current liabilities	13,291	14,069	13,737		13,291				13,737
Community wealth/Equity	10,961	17,324	10,677		7,528				10,677
<b>Cash flows</b>									
Net cash from (used) operating	45,078	4,356	10,425	(3,287)	47,159	9,556	(37,603)	-393%	10,425
Net cash from (used) investing	2,575	(3,180)	(6,500)	-	(11,374)	(11,957)	(583)	5%	(6,500)
Net cash from (used) financing	-	-	-	(5,670)	(62,213)	-	62,213	#DIV/0!	-
<b>Cash/cash equivalents at the month/year end</b>	<b>59,017</b>	<b>12,506</b>	<b>16,611</b>	<b>(8,957)</b>	<b>(13,741)</b>	<b>10,286</b>	<b>24,027</b>	<b>234%</b>	<b>16,611</b>
<b>Debtors &amp; creditors analysis</b>	<b>0-30 Days</b>	<b>31-60 Days</b>	<b>61-90 Days</b>	<b>91-120 Days</b>	<b>121-150 Dys</b>	<b>151-180 Dys</b>	<b>181 Dys-1 Yr</b>	<b>Over 1Yr</b>	<b>Total</b>
<b>Debtors Age Analysis</b>									
Total By Income Source	115	51	25	-	0	-	-	392	583
<b>Debtors Age Analysis</b>									
Total Creditors	648	0	1	0	8	-	1	1	660

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

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

DC5 Central Karoo - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M11 May

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									
<b>Revenue - Functional</b>										
<b>Governance and administration</b>		54,160	55,905	57,813	980	55,417	52,995	2,422	5%	57,813
Executive and council		48,215	50,258	51,930	631	49,528	47,602	1,926	4%	51,930
Finance and administration		5,946	5,646	5,883	349	5,890	5,393	497	9%	5,883
Internal audit		-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		81	1,540	2,651	-	430	2,430	(2,000)	-82%	2,651
Community and social services		75	1,500	2,600	-	430	2,383	(1,953)	-82%	2,600
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health	6	40	40	51	-	0	47	(47)	-99%	51
<b>Economic and environmental services</b>		67,197	67,866	66,128	93	49,228	60,617	(11,388)	-19%	66,128
Planning and development		1,416	2,531	793	93	406	726	(321)	-44%	793
Road transport		65,782	65,335	65,335	-	48,823	59,890	(11,068)	-18%	65,335
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
<b>Other</b>	4	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Functional</b>	2	121,438	125,311	126,591	1,073	105,076	116,042	(10,966)	-9%	126,591
<b>Expenditure - Functional</b>										
<b>Governance and administration</b>		40,845	40,987	42,199	2,607	35,745	38,682	(2,937)	-8%	42,199
Executive and council		10,339	11,686	11,928	852	10,612	10,934	(322)	-3%	11,928
Finance and administration		29,312	27,658	28,580	1,534	23,590	26,198	(2,608)	-10%	28,580
Internal audit		1,194	1,643	1,690	221	1,543	1,550	(6)	0%	1,690
<b>Community and public safety</b>		8,071	8,989	9,704	720	8,246	8,895	(649)	-7%	9,704
Community and social services		814	2,950	3,039	188	2,445	2,786	(341)	-12%	3,039
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		1,570	-	-	42	42	-	42	#DIV/0!	-
Housing		-	-	-	-	-	-	-	-	-
Health		5,686	6,038	6,665	490	5,758	6,109	(351)	-6%	6,665
<b>Economic and environmental services</b>		73,803	73,042	71,374	5,866	64,226	65,426	(1,200)	-2%	71,374
Planning and development		7,553	7,707	6,039	323	4,637	5,535	(899)	-16%	6,039
Road transport		66,250	65,335	65,335	5,543	59,589	59,891	(302)	-1%	65,335
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
<b>Other</b>		55	100	36	-	36	33	3	9%	36
<b>Total Expenditure - Functional</b>	3	122,774	123,118	123,312	9,193	108,253	113,036	(4,784)	-4%	123,312
<b>Surplus/ (Deficit) for the year</b>		(1,336)	2,193	3,279	(8,120)	(3,177)	3,006	(6,182)	-2.056791	3,279

References

1. Government Finance Statistics Functions and Sub-functions are standardised to assist the compilation of national and international accounts for comparison purposes
2. Total Revenue by functional classification must reconcile to Total Operating Revenue shown in the Financial Performance Statement
3. Total Expenditure by functional classification must reconcile to total operating expenditure shown in 'Financial Performance Statement'
4. All amounts must be classified under a functional classification (modified GFS). The GFS function 'Other' is only for Abattoirs, Air Transport, Licensing and Regulation, Markets and Tourism - and if used must be supported by footnotes. Nothing else may be placed under 'Other'. Assign associate share to relevant classification

### 2.4.1.3 Table C3: Monthly Budget Statement – Financial:

The budget is approved by Council on the municipal vote level. The municipal votes reflect the organisational structure of the municipality. On the next page, as part of Table C3, a table with the sub-votes is also prepared.

DC5 Central Karoo - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M11 May

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	51,802	631	49,528	47,485	2,043	4.3%	51,802
Vote 2 - Municipal Manager		—	—	—	—	—	—	—		—
Vote 3 - Finance		2,693	2,688	3,634	261	4,136	3,331	805	24.2%	3,634
Vote 4 - Corporate Services		4,749	7,480	5,821	182	2,590	5,336	(2,746)	-51.5%	5,821
Vote 5 - Technical Services		65,782	65,335	65,335	—	48,823	59,890	(11,068)	-18.5%	65,335
Vote 6 - COMMUNITY & SOCIAL SERVICES		—	—	—	—	—	—	—		—
Vote 7 - [NAME OF VOTE 7]		—	—	—	—	—	—	—		—
Vote 8 - [NAME OF VOTE 8]		—	—	—	—	—	—	—		—
Vote 9 - [NAME OF VOTE 9]		—	—	—	—	—	—	—		—
Vote 10 - [NAME OF VOTE 10]		—	—	—	—	—	—	—		—
Vote 11 - [NAME OF VOTE 11]		—	—	—	—	—	—	—		—
Vote 12 - [NAME OF VOTE 12]		—	—	—	—	—	—	—		—
Vote 13 - [NAME OF VOTE 13]		—	—	—	—	—	—	—		—
Vote 14 - [NAME OF VOTE 14]		—	—	—	—	—	—	—		—
Vote 15 - [NAME OF VOTE 15]		—	—	—	—	—	—	—		—
Total Revenue by Vote	2	121,438	125,311	126,591	1,073	105,076	116,042	(10,966)	-9.4%	126,591
Expenditure by Vote	1									
Vote 1 - Executive and Council		14,162	13,593	13,840	1,005	12,072	12,686	(615)	-4.8%	13,840
Vote 2 - Municipal Manager		—	—	—	—	—	—	—		—
Vote 3 - Finance		21,354	20,444	22,294	1,283	18,802	20,436	(1,634)	-8.0%	22,294
Vote 4 - Corporate Services		21,646	24,511	21,918	1,361	17,840	20,092	(2,251)	-11.2%	21,918
Vote 5 - Technical Services		65,612	64,571	65,260	5,544	59,539	59,822	(283)	-0.5%	65,260
Vote 6 - COMMUNITY & SOCIAL SERVICES		—	—	—	—	—	—	—		—
Vote 7 - [NAME OF VOTE 7]		—	—	—	—	—	—	—		—
Vote 8 - [NAME OF VOTE 8]		—	—	—	—	—	—	—		—
Vote 9 - [NAME OF VOTE 9]		—	—	—	—	—	—	—		—
Vote 10 - [NAME OF VOTE 10]		—	—	—	—	—	—	—		—
Vote 11 - [NAME OF VOTE 11]		—	—	—	—	—	—	—		—
Vote 12 - [NAME OF VOTE 12]		—	—	—	—	—	—	—		—
Vote 13 - [NAME OF VOTE 13]		—	—	—	—	—	—	—		—
Vote 14 - [NAME OF VOTE 14]		—	—	—	—	—	—	—		—
Vote 15 - [NAME OF VOTE 15]		—	—	—	—	—	—	—		—
Total Expenditure by Vote	2	122,774	123,118	123,312	9,193	108,253	113,036	(4,784)	-4.2%	123,312
Surplus/ (Deficit) for the year	2	(1,336)	2,193	3,279	(8,120)	(3,177)	3,006	(6,182)	-205.7%	3,279

**References**

1. Insert "Vote"; e.g. Department, if different to standard classification structure
2. Must reconcile to Monthly Budget Statement - Financial Performance Statement (standard classification)

**Table C3C: Monthly Budget Statement – Financial:**

**DC5 Central Karoo - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - A - M11 May**

Vote Description R thousand	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
<b>Revenue by Vote</b>	1									
Vote 1 - Executive and Council		48,215	49,808	51,802	631	49,528	47,485	2,043	4%	51,802
Vote 2 - Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 3 - Finance		2,693	2,688	3,634	261	4,136	3,331	805	24%	3,634
Vote 4 - Corporate Services		4,749	7,480	5,821	182	2,590	5,336	(2,746)	-51%	5,821
Vote 5 - Technical Services		65,782	65,335	65,335	-	48,823	59,890	(11,068)	-18%	65,335
Vote 6 - COMMUNITY & SOCIAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>	2	121,438	125,311	126,591	1,073	105,076	116,042	(10,966)	-9%	126,591
<b>Expenditure by Vote</b>	1									
Vote 1 - Executive and Council		14,162	13,593	13,840	1,005	12,072	12,686	(615)	-5%	13,840
Vote 2 - Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 3 - Finance		21,354	20,444	22,294	1,283	18,802	20,436	(1,634)	-8%	22,294
Vote 4 - Corporate Services		21,646	24,511	21,918	1,361	17,840	20,092	(2,251)	-11%	21,918
Vote 5 - Technical Services		65,612	64,571	65,260	5,544	59,539	59,822	(283)	0%	65,260
Vote 6 - COMMUNITY & SOCIAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>	2	122,774	123,118	123,312	9,193	108,253	113,036	(4,784)	(0)	123,312
<b>Surplus/ (Deficit) for the year</b>	2	(1,336)	2,193	3,279	(8,120)	(3,177)	3,006	(6,182)	(0)	3,279

**References**

1. Insert 'Vote'; e.g. Department, if different to standard structure
2. Must reconcile to Financial Performance ('Revenue and Expenditure by Standard Classification' and 'Revenue and Expenditure')
3. Assign share in 'associate' to relevant Vote

**2.4.1.4 Table C4: Monthly Budget Statement – Financial Performance**  
**(Revenue and Expenditure):**

This table reflects the operating budget and actual figures of the financial performance. The revenue is specifically set out by source due to the fact that Council approves the revenue budget by source and the expenditure budget by vote.

**DC5 Central Karoo - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M11 May**

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue										
Exchange Revenue										
Service charges - Electricity		-	-	-	-	-	-	-		-
Service charges - Water		-	-	-	-	-	-	-		-
Service charges - Waste Water Management		-	-	-	-	-	-	-		-
Service charges - Waste management		-	-	-	-	-	-	-		-
Sale of Goods and Rendering of Services		69	247	140	0	51	128	(77)	-60%	140
Agency services		6,001	7,840	7,840	558	5,630	7,187	(1,556)	-22%	7,840
Interest		-	-	-	-	-	-	-		-
Interest earned from Receivables		-	-	-	-	-	-	-		-
Interest from Current and Non Current Assets		1,705	1,950	1,950	89	1,455	1,788	(333)	-19%	1,950
Dividends		-	-	-	-	-	-	-		-
Rent on Land		-	-	-	-	-	-	-		-
Rental from Fixed Assets		66	65	-	-	-	-	-		-
Licence and permits		55	49	49	(1,021)	59	45	14	31%	49
Operational Revenue		66,811	65,380	65,406	1,189	50,078	59,956	(9,878)	-16%	65,406
Non-Exchange Revenue										
Property rates		-	-	-	-	-	-	-		-
Surcharges and Taxes		-	-	-	-	-	-	-		-
Fines, penalties and forfeits		-	-	-	-	-	-	-		-
Licence and permits		-	-	-	-	-	-	-		-
Transfers and subsidies - Operational		45,691	46,892	48,789	258	46,755	44,724	2,032	5%	48,789
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	124,174	1,073	104,029	113,827	(9,798)	-9%	124,174
Expenditure By Type										
Employee related costs		67,829	67,473	68,421	5,670	62,213	62,719	(506)	-1%	68,421
Remuneration of councillors		4,975	5,200	5,648	434	5,180	5,177	2	0%	5,648
Bulk purchases - electricity		-	-	-	-	-	-	-		-
Inventory consumed		14,106	18,089	15,174	930	12,673	13,910	(1,237)	-9%	15,174
Debt impairment		-	-	-	-	-	-	-		-
Depreciation and amortisation		375	1,035	912	-	535	836	(301)	-36%	912
Interest		843	50	50	28	28	46	(18)	-39%	50
Contracted services		10,887	9,499	8,136	413	6,350	7,458	(1,109)	-15%	8,136
Transfers and subsidies		1,199	260	203	-	166	186	(20)	-10%	203
Irrecoverable debts written off		-	-	-	-	-	-	-		-
Operational costs		22,154	21,512	24,768	1,718	21,109	22,704	(1,596)	-7%	24,768
Losses on Disposal of Assets		1	-	-	-	-	-	-		-
Other Losses		4	-	-	-	-	-	-		-
Total Expenditure		122,374	123,118	123,312	9,193	108,253	113,036	(4,784)	-4%	123,312
Surplus/(Deficit)		(935)	(696)	862	(8,120)	(4,224)	790	(5,015)	(0)	862
Transfers and subsidies - capital (monetary allocations)		-	2,889	2,417	-	1,048	2,216	(1,168)	(0)	2,417
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-		-
Surplus/(Deficit) after capital transfers & contributions		(935)	2,193	3,279	(8,120)	(3,177)	3,006	(6,182)	(0)	3,279
Income Tax		-	-	-	-	-	-	-		-
Surplus/(Deficit) after income tax		(935)	2,193	3,279	(8,120)	(3,177)	3,006	(6,182)	(0)	3,279
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-		-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-		-
Surplus/(Deficit) attributable to municipality		(935)	2,193	3,279	(8,120)	(3,177)	3,006	(6,182)	(0)	3,279
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-		-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-		-
Surplus/ (Deficit) for the year		(935)	2,193	3,279	(8,120)	(3,177)	3,006	(6,182)	(0)	3,279

**References**

1. Material variances to be explained on Table SC1

Total Revenue (excluding capital transfers and contributions) inclu	121,438	125,311	126,591	1,073	105,076	116,042	126,591
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**2.4.1.5 Table C5: Monthly Budget Statement – Capital Expenditure**  
**(Municipal Vote, Standard Classification and Funding):**

DC5 Central Karoo - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M11 May

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
<b>R thousands</b>	1									
<b>Multi-Year expenditure appropriation</b>	2									
Vote 1 - Executive and Council		23	-	-	-	-	-	-		-
Vote 2 - Municipal Manager		-	-	-	-	-	-	-		-
Vote 3 - Finance		276	-	565	-	-	518	(518)	-100%	565
Vote 4 - Corporate Services		766	391	587	48	635	538	97	18%	587
Vote 5 - Technical Services		879	-	-	-	-	-	-		-
Vote 6 - COMMUNITY & SOCIAL SERVICES		-	-	-	-	-	-	-		-
<b>Total Capital Multi-year expenditure</b>	4,7	<b>1,945</b>	<b>391</b>	<b>1,152</b>	<b>48</b>	<b>635</b>	<b>1,056</b>	<b>(421)</b>	<b>-40%</b>	<b>1,152</b>
<b>Single Year expenditure appropriation</b>	2									
Vote 1 - Executive and Council		-	96	96	-	10	88	(77)	-88%	96
Vote 2 - Municipal Manager		-	-	-	-	-	-	-		-
Vote 3 - Finance		60	860	295	-	550	270	280	104%	295
Vote 4 - Corporate Services		36	1,418	4,521	-	2,465	4,144	(1,680)	-41%	4,521
Vote 5 - Technical Services		-	-	-	-	-	-	-		-
Vote 6 - COMMUNITY & SOCIAL SERVICES		-	-	-	-	-	-	-		-
<b>Total Capital single-year expenditure</b>	4	<b>96</b>	<b>2,373</b>	<b>4,912</b>	<b>-</b>	<b>3,025</b>	<b>4,502</b>	<b>(1,477)</b>	<b>-33%</b>	<b>4,912</b>
<b>Total Capital Expenditure</b>		<b>2,041</b>	<b>2,765</b>	<b>6,064</b>	<b>48</b>	<b>3,660</b>	<b>5,559</b>	<b>(1,898)</b>	<b>-34%</b>	<b>6,064</b>
<b>Capital Expenditure - Functional Classification</b>										
<b>Governance and administration</b>		<b>83</b>	<b>1,347</b>	<b>1,621</b>	<b>-</b>	<b>1,148</b>	<b>1,486</b>	<b>(338)</b>	<b>-23%</b>	<b>1,621</b>
Executive and council		23	487	683	-	597	626	(28)	-5%	683
Finance and administration		60	860	938	-	550	860	(310)	-36%	938
Internal audit		-	-	-	-	-	-	-		-
<b>Community and public safety</b>		<b>915</b>	<b>1,374</b>	<b>4,399</b>	<b>-</b>	<b>2,444</b>	<b>4,033</b>	<b>(1,589)</b>	<b>-39%</b>	<b>4,399</b>
Community and social services		-	1,304	4,329	-	2,443	3,969	(1,526)	-38%	4,329
Sport and recreation		-	-	-	-	-	-	-		-
Public safety		-	-	-	-	-	-	-		-
Housing		-	-	-	-	-	-	-		-
Health		915	70	70	-	1	64	(63)	-98%	70
<b>Economic and environmental services</b>		<b>1,042</b>	<b>43</b>	<b>43</b>	<b>48</b>	<b>69</b>	<b>40</b>	<b>29</b>	<b>74%</b>	<b>43</b>
Planning and development		1,042	43	43	48	69	40	29	74%	43
Road transport		-	-	-	-	-	-	-		-
Environmental protection		-	-	-	-	-	-	-		-
<b>Trading services</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>
Energy sources		-	-	-	-	-	-	-		-
Water management		-	-	-	-	-	-	-		-
Waste water management		-	-	-	-	-	-	-		-
Waste management		-	-	-	-	-	-	-		-
<b>Other</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>
<b>Total Capital Expenditure - Functional Classification</b>	3	<b>2,041</b>	<b>2,765</b>	<b>6,064</b>	<b>48</b>	<b>3,660</b>	<b>5,559</b>	<b>(1,898)</b>	<b>-34%</b>	<b>6,064</b>
<b>Funded by:</b>										
National Government		1,661	1,208	838	-	1,124	768	356	46%	838
Provincial Government		276	1,304	4,329	-	2,443	3,969	(1,526)	-38%	4,329
District Municipality		-	-	-	-	-	-	-		-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov		-	-	-	-	-	-	-		-
Departm Agencies, Households, Non-profit Institutions, Private Enterprises,		-	-	-	-	-	-	-		-
Public Corporations, Higher Educ Institutions)		-	-	-	-	-	-	-		-
<b>Transfers recognised - capital</b>		<b>1,937</b>	<b>2,512</b>	<b>5,168</b>	<b>-</b>	<b>3,567</b>	<b>4,737</b>	<b>(1,171)</b>	<b>-25%</b>	<b>5,168</b>
<b>Borrowing</b>	6	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>
<b>Internally generated funds</b>		<b>104</b>	<b>253</b>	<b>896</b>	<b>-</b>	<b>46</b>	<b>821</b>	<b>(776)</b>	<b>-94%</b>	<b>896</b>
<b>Total Capital Funding</b>		<b>2,041</b>	<b>2,765</b>	<b>6,064</b>	<b>-</b>	<b>3,612</b>	<b>5,559</b>	<b>(1,946)</b>	<b>-35%</b>	<b>6,064</b>

**References**

1. Municipalities may choose to appropriate for capital expenditure for three years or for one year (if one year appropriation projected expenditure required for yr2 and yr3).
2. Include capital component of PPP unitary payment
3. Capital expenditure by functional classification must reconcile to the total of multi-year and single year appropriations
4. Include expenditure on investment property, intangible and biological assets
6. Include finance leases and PPP capital funding component of unitary payment - total borrowing/repayments to reconcile to changes in Table SA17
7. Total Capital Funding must balance with Total Capital Expenditure

check balance -2.0 - - 48,320.0 48,319.0 - -

2.4.1.6 Table C6: Monthly Budget Statement – Financial Position:

DC5 Central Karoo - Table C6 Monthly Budget Statement - Financial Position - M11 May

Description	Ref	2023/24	Budget Year 2024/25			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>R thousands</b>	1					
<b>ASSETS</b>						
<b>Current assets</b>						
Cash and cash equivalents		12,687	12,506	17,048	4,383	17,048
Trade and other receivables from exchange transactions		528	678	631	558	631
Receivables from non-exchange transactions		–	–	–	–	–
Current portion of non-current receivables		571	531	571	571	571
Inventory		1,586	1,249	1,506	1,309	1,506
VAT		(143)	383	157	(255)	157
Other current assets		4,251	4,727	8,909	3,687	8,909
<b>Total current assets</b>		<b>19,479</b>	<b>20,075</b>	<b>28,821</b>	<b>10,252</b>	<b>28,821</b>
<b>Non current assets</b>						
Investments		–	–	–	–	–
Investment property		–	–	–	–	–
Property, plant and equipment		10,222	12,823	15,251	13,348	15,251
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		–	–	–	–	–
<b>Total non current assets</b>		<b>17,250</b>	<b>19,429</b>	<b>22,279</b>	<b>20,376</b>	<b>22,279</b>
<b>TOTAL ASSETS</b>		<b>36,729</b>	<b>39,504</b>	<b>51,100</b>	<b>30,628</b>	<b>51,100</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft		–	–	–	–	–
Financial liabilities		–	100	100	–	100
Consumer deposits		–	2	2	–	2
Trade and other payables from exchange transactions		2,286	1,867	118,745	834	118,745
Trade and other payables from non-exchange transactions		5,368	2,729	5,968	3,745	5,968
Provision		5,966	4,857	6,193	5,898	6,193
VAT		(732)	–	11,812	(649)	11,812
Other current liabilities		–	809	809	–	809
<b>Total current liabilities</b>		<b>12,888</b>	<b>10,364</b>	<b>143,629</b>	<b>9,827</b>	<b>143,629</b>
<b>Non current liabilities</b>						
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	11,251	10,886	11,251
<b>Total non current liabilities</b>		<b>13,281</b>	<b>14,069</b>	<b>13,737</b>	<b>13,281</b>	<b>13,737</b>
<b>TOTAL LIABILITIES</b>		<b>26,169</b>	<b>24,433</b>	<b>157,366</b>	<b>23,108</b>	<b>157,366</b>
<b>NET ASSETS</b>	2	<b>10,560</b>	<b>15,071</b>	<b>(106,266)</b>	<b>7,520</b>	<b>(106,266)</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated surplus/(deficit)		10,961	17,324	10,677	7,520	10,677
Reserves and funds		–	–	–	–	–
Other		–	–	–	–	–
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	<b>10,961</b>	<b>17,324</b>	<b>10,677</b>	<b>7,520</b>	<b>10,677</b>

References

1. Material variances to be explained in Table SC1
2. Net assets must balance with Total Community Wealth/Equity

check balance -400,697 -2,252,250 ##### 12 #####

2.4.1.7 Table C7: Monthly Budget Statement –  
Cash Flow:

DC5 Central Karoo - Table C7 Monthly Budget Statement - Cash Flow - M11 May

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	84,311	995	59,037	77,285	(18,248)	-24%	84,311
Transfers and Subsidies - Operational		45,745	46,892	48,247	-	46,813	44,226	2,587	6%	48,247
Transfers and Subsidies - Capital		2,400	2,889	2,417	-	-	2,216	(2,216)	-100%	2,417
Interest		-	1,950	1,950	-	-	1,788	(1,788)	-100%	1,950
Div idends		-	-	-	-	-	-	-		-
Payments										
Suppliers and employees		(79,403)	(124,233)	(126,190)	(4,282)	(58,692)	(115,674)	(56,982)	49%	(126,190)
Interest		-	(50)	(50)	-	-	(46)	(46)	100%	(50)
Transfers and Subsidies		-	(260)	(260)	-	-	(238)	(238)	100%	(260)
NET CASH FROM/(USED) OPERATING ACTIVITIES		45,078	4,356	10,425	(3,287)	47,159	9,556	(37,603)	-393%	10,425
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		-	-	-	-	-	-	-		-
Decrease (increase) in non-current receiv ables		6,980	-	(436)	-	(6,980)	(6,399)	(582)	9%	(436)
Decrease (increase) in non-current investments		-	-	-	-	-	-	-		-
Payments										
Capital assets		(4,406)	(3,180)	(6,064)	-	(4,394)	(5,559)	(1,165)	21%	(6,064)
NET CASH FROM/(USED) INVESTING ACTIVITIES		2,575	(3,180)	(6,500)	-	(11,374)	(11,957)	(583)	5%	(6,500)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		-	-	-	-	-	-	-		-
Increase (decrease) in consumer deposits		-	-	-	(5,670)	(62,213)	-	(62,213)	#DIV/0!	-
Payments										
Repayment of borrow ing		-	-	-	-	-	-	-		-
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	-	-	(5,670)	(62,213)	-	62,213	#DIV/0!	-
NET INCREASE/ (DECREASE) IN CASH HELD										
Cash/cash equivalents at beginning:		47,652	1,176	3,925	(8,957)	(26,428)	(2,401)			3,925
Cash/cash equivalents at beginning:		11,365	11,330	12,687		12,687	12,687			12,687
Cash/cash equivalents at month/year end:		59,017	12,506	16,611	(8,957)	(13,741)	10,286			16,611

References

1. Material variances to be explained in Table SC1

### 3. PART 2 – SUPPORTING DOCUMENTATION

#### 3.1 SECTION 5 – DEBTORS ANALYSIS:

##### 3.1.1 Supporting Table SC3:

DC5 Central Karoo - Supporting Table SC3 Monthly Budget Statement - aged debtors - M11 May

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		
<b>R thousands</b>													
<b>Debtors Age Analysis By Income Source</b>													
Trade and Other Receivables from Exchange Transactions - Water	1200	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-ex change Transactions - Property Rates	1400	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1600	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	115	51	25	-	0	-	-	392	583	392	-	-
<b>Total By Income Source</b>	<b>2000</b>	<b>115</b>	<b>51</b>	<b>25</b>	<b>-</b>	<b>0</b>	<b>-</b>	<b>-</b>	<b>392</b>	<b>583</b>	<b>392</b>	<b>-</b>	<b>-</b>
<b>2023/24 - totals only</b>		<b>38311</b>	<b>24531</b>	<b>0</b>	<b>155378</b>	<b>0</b>	<b>0</b>	<b>3252</b>	<b>180985</b>	<b>402</b>	<b>340</b>	<b>0</b>	<b>0</b>
<b>Debtors Age Analysis By Customer Group</b>													
Organs of State	2200	103	51	-	-	-	-	-	5	159	5	-	-
Commercial	2300	-	-	-	-	-	-	-	-	-	-	-	-
Households	2400	-	-	-	-	-	-	-	-	-	-	-	-
Other	2500	13	0	25	-	0	-	-	386	424	387	-	-
<b>Total By Customer Group</b>	<b>2600</b>	<b>115</b>	<b>51</b>	<b>25</b>	<b>-</b>	<b>0</b>	<b>-</b>	<b>-</b>	<b>392</b>	<b>583</b>	<b>392</b>	<b>-</b>	<b>-</b>

**Notes**

Material increases in value of debtors' categories compared to previous month to be explained

Bad debts = amounts actually written off in the month

Total by Income Source must reconcile with Total by Customer Group

Table SC3 is the only debtors report required by the MBRR

##### 3.1.2 Supporting Table SC4:

DC5 Central Karoo - Supporting Table SC4 Monthly Budget Statement - aged creditors - M11 May

Description	NT Code	Budget Year 2024/25									Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
<b>R thousands</b>											
<b>Creditors Age Analysis By Customer Type</b>											
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	648	0	1	0	8	-	1	1	660	1,399
Auditor General	0800	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions		-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Type</b>	<b>1000</b>	<b>648</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>8</b>	<b>-</b>	<b>1</b>	<b>1</b>	<b>660</b>	<b>1,399</b>

**Notes**

Material increases in value of creditors' categories compared to previous month to be explained

## 3.2

**SECTION 6 – GRANT RECEIPTS AND RECEIPTS**

CENTRAL KAROO MTREF ALLOCATIONS: MAY 2024/2025								
C DC5 Central Karoo	Opening Balance R thousands	Received R thousands	Expenditure R thousands	VAT transferred to Revenue	Repayments R thousands	Closing Balance R thousands	Unspent Grant R thousands	Unpaid Grant R thousands
<b>Direct transfers</b>								
Equitable share and related		-	-	-	-	-	-	-
<b>Infrastructure</b>	230	-	(63)	(2)	-	165	165	-
Rural roads assets management systems grant	230	-	(63)	(2)	-	165	165	-
<b>Capacity building and other current transfers</b>	551	-	(60)	-	-	491	508	(18)
Local government financial management grant	543	-	(34)	-	-	508	508	-
Municipal Systems Improvement Grant	-	-	-	-	-	-	-	-
Expanded public works programme integrated grant for municipalities	8	-	(26)	-	-	(18)	-	(18)
<b>Sub total direct transfers</b>	<b>781</b>	<b>-</b>	<b>(123)</b>	<b>(2)</b>	<b>-</b>	<b>656</b>	<b>674</b>	<b>(18)</b>
<b>Total: Transfers from National Treasury</b>	<b>781</b>	<b>-</b>	<b>(123)</b>	<b>(2)</b>	<b>-</b>	<b>656</b>	<b>674</b>	<b>(18)</b>
<b>Transfers for Provincial Departments</b>								
<b>Municipal Allocations from Provincial Department</b>								
<b>Provincial Treasury</b>	75	-	-	-	-	75	75	-
Western Cape Financial Management Support Grant	-	-	-	-	-	-	-	-
Western Cape Financial Management Capability Building Grant	75	-	-	-	-	75	75	-
Western Cape Financial Management Capacity Building Grant	-	-	-	-	-	-	-	-
<b>Community Safety</b>	482	-	(93)	-	-	389	389	-
Safety initiative implementation - Whole of Society Approach (WOSA)	482	-	(93)	-	-	389	389	-
<b>Local Government</b>	2,950	-	(58)	-	-	2,891	2,891	(0)
Local Government Internship Grant	-	-	-	-	-	-	-	-
Western Cape Municipal Intervention Grant	708	-	(58)	-	-	649	649	-
Municipal Service Delivers and Capacity Building Grant	51	-	-	-	-	51	51	-
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	600	-	-	-	-	600	600	-
Municipal Water Resilience Grant	21	-	-	-	-	21	21	-
<b>Total: Transfers from Provincial Departments</b>	<b>3,507</b>	<b>-</b>	<b>(151)</b>	<b>-</b>	<b>-</b>	<b>3,356</b>	<b>3,356</b>	<b>(0)</b>
<b>Transfers for Other Grant Providers</b>								
<b>Municipal Allocations from other grant providers</b>								
<b>Other Grant Providers</b>	373	-	-	-	-	373	390	(17)
The Chemical industries Education and Training Authority	126	-	-	-	-	126	126	-
Nedbank Winter Outreach	0	-	-	-	-	0	0	-
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 - 8000701031)	62	-	-	-	-	62	62	-
Local Government Sector and Training Authority (LGLDP - 20239677)	(12)	-	-	-	-	(12)	-	(12)
<b>Total: Transfers from Other grant providers</b>	<b>373</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>373</b>	<b>390</b>	<b>(17)</b>
<b>TOTAL GRANT ALLOCATIONS FROM PROVINCIAL, NATIONAL AND OTHER</b>	<b>4,661</b>	<b>-</b>	<b>(274)</b>	<b>(2)</b>	<b>-</b>	<b>4,384</b>	<b>4,419</b>	<b>(35)</b>

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### 3.3 **SECTION 7 – CAPITAL PROGRAMME PERFORMANCE:**

#### 3.3.1 Supporting Table C12:

Supporting Table C12 reconciled with Table C5.

DC5 Central Karoo - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M11 May

Month	2023/24	Budget Year 2024/25							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	% spend of Original Budget
<b>R thousands</b>								%	
<b>Monthly expenditure performance trend</b>									
July	170	230	505	20	20	505	485	96.0%	1%
August	170	230	505	536	556	1,011	455	45.0%	20%
September	170	230	505	(18)	538	1,516	978	64.5%	19%
October	170	230	505	374	912	2,021	1,109	54.9%	33%
November	170	230	505	44	957	2,527	1,570	62.1%	35%
December	170	230	505	–	957	3,032	2,075	68.5%	35%
January	170	230	505	2,069	3,025	3,537	512	14.5%	109%
February	170	230	505	–	3,025	4,043	1,017	25.2%	109%
March	170	230	505	–	3,025	4,548	1,523	33.5%	109%
April	170	230	505	587	3,612	5,053	1,441	28.5%	131%
May	170	230	505	48	3,660	5,559	1,898	34.1%	132%
June	170	230	505	–	3,660	6,064	2,403	39.6%	132%
<b>Total Capital expenditure</b>	<b>2,041</b>	<b>2,765</b>	<b>6,064</b>	<b>3,660</b>					

## QUALITY CERTIFICATE

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

(mark as appropriate)

☒

The monthly budget statements

☐

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

☐

Mid – year budget and performance assessment

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

**Print Name :** Mr Mnyamezeli J Penxa  
Municipal Manager

Signature .....



13/06/2025

**Date :** 12 June 2025