

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 BUDGET STATEMENT SEPTEMBER 2025



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1. **GLOSSARY**

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|-----|---|--|
| 1.1 | s Budget – | Prescribed in section 28 of the MFMA. The formal means by which a municipality may revise its annual budget during the year. |
| 1.2 | Allocations – | Money received from Provincial or National Government or other municipalities. |
| 1.3 | Budget – | The financial plan of the Central Karoo District Municipality. |
| 1.4 | Budget Related Policy – | Policy of the municipality affecting or affected by the budget, examples include tariff policy, rates policy, credit control and debt collection policy. |
| 1.5 | Capital Expenditure – | Spending on assets such as land, buildings, furniture, computer equipment and machinery. Any capital expenditure must be reflected as a non-current asset on the Municipality's balance sheet. |
| 1.6 | Cash Flow Statement – | A statement including only actual receipts and expenditure by the Municipality. Cash payments and receipts do not always coincide with budgeted timings. For example, when an invoice is received by the Municipality it is shown as expenditure in the month it is received, even though it may not be paid in the same period. |
| 1.7 | DORA – | Division of Revenue Act. Annual legislation that shows the total allocations made by national to provincial and local government. |
| 1.8 | Equitable Share – | A general grant paid to Municipalities. |
| 1.9 | Fruitless and Wasteful Expenditure – | Expenditure that was made in vain and would have been avoided had reasonable care been exercised. |

1.10	GFS –	Government Finance Statistics. An internationally recognised classification system that facilitates like for like comparison between Municipalities.
1.11	GRAP –	Generally Recognised Accounting Practice. The new standard for municipal accounting.
1.12	IDP –	Integrated Development Plan. The main strategic planning document of the Municipality.
1.13	MBRR –	Local Government: Municipal Finance Management Act (56/2003): Municipal Budget and Reporting Regulations.
1.14	MFMA –	Local Government: Municipal Finance Management Act (56/2003). The principle piece of legislation relating to municipal financial management. Herein referred to as the Act.
1.15	MTREF –	Medium Term Revenue and Expenditure Framework. A medium term financial plan, usually 3 years, based on a fixed first year and indicative further two years budget allocations. Also includes details of the previous and current years' financial position.
1.16	Operating Expenditure –	Spending on the day to day operations of the Municipality such as salaries and wages and general expenses.
1.17	SDBIP –	Service Delivery and Budget Implementation Plan. A detailed plan comprising quarterly performance targets and monthly budget estimates.
1.18	Strategic Objectives –	The main priorities of the Central Karoo District Municipality as set out in the IDP. Budgeted spending

must contribute towards the achievement of the strategic objectives.

1.19 Unauthorised Expenditure –

Generally, is spending without, or in excess of, an approved budget.

1.20 Virement –

A transfer of budget.

1.21 Virement Policy –

The policy that sets out the rules for budget transfers. Virements are normally allowed within a vote. Transfers between votes must be agreed by Council through an s Budget.

1.22 Vote –

One of the main segments into which a budget of a municipality is divided for the appropriation of money for the different departments of the municipality. In Central Karoo District Municipality this means at directorate level. The votes for Central Karoo District therefore are:

- Executive and Council;
- Budget and Treasury;
- Corporate Services; and
- Technical Services.

2. PART 1: IN-YEAR REPORT

2.1 SECTION 1 – MAYOR'S REPORT:

2.1. In-Year Report: Monthly Budget Statement:

1

2.1.1.1 Implementation of Budget in terms of SDBIP:

The municipality implemented the MTREF 2025/2026 in line with the approved Service Delivery and Implementation Plan.

2.1.1.2 Other Information:

Additional clarity on the content of this report or answers to any questions is available from the Director Financial Services and The Budget & Reporting Section.

2.2 SECTION 2 – RESOLUTIONS:

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

RESOLVED:

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

	<u>Capital Expenditure</u>	<u>Operating Expenditure</u>	<u>Operating Revenue</u>
Original Budget	2 056 957.00	124 486 205.00	126 602 908.00
Actual spend / received (YTD)	264 174.00	31 765 056.00	30 426 488.00
Percentage Spend (YTD)	13%	26%	24%

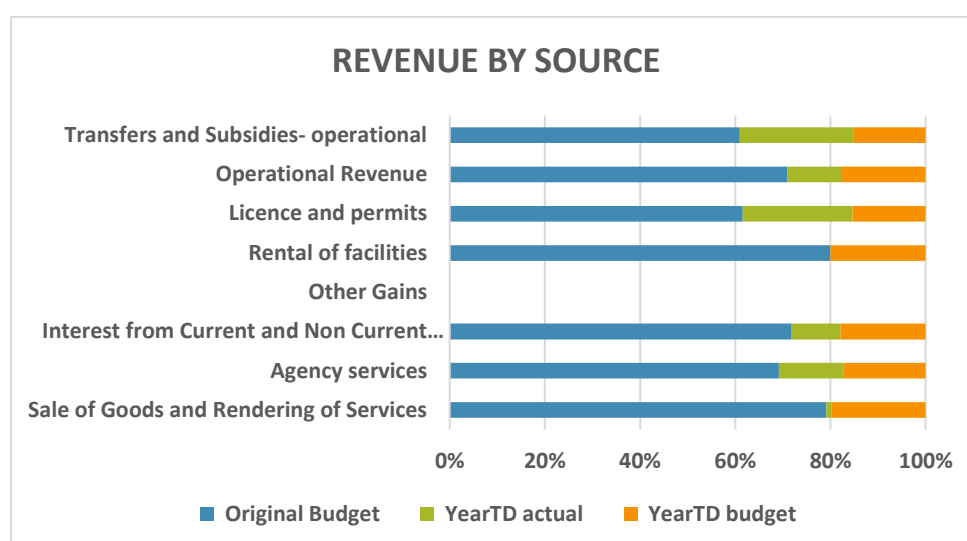
The following table summarises the overall position on the capital and operating budgets. Take note that the Operating Expenditure only reflects the direct expenditure and exclude all indirect expenditure e.g. Administrative Costs.

The table reflects spending of the capital budget of 13%. The total operating expenditure and revenue reflects percentage spent of 26% and 24% 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 R 10.9 million for the actual year to date represents 15.82% of the total budget amount.

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

The budget amount for Interest earned R 2 035 800, whilst the year-to-date actual revenue is R293 329. Thus, reflecting receipt of 14.41% at the end of September 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 R 20 850 125.

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

3

Expenditure by Vote	Original Budget	YearTD actual	% Spend
Vote 1 - EXECUTIVE AND COUNCIL	12 387 819.00	3 289 197.00	26.55%
Vote 2 - BUDGET AND TREASURY	18 135 639.00	4 903 660.00	27.04%
Vote 3 - CORPORATE SERVICES	25 410 146.00	5 486 673.00	21.59%
Vote 4 - TECHNICAL SERVICES	68 552 601.00	18 085 524.00	26.38%
Total Expenditure by Vote	124 486 205.00	31 765 054.00	26%

Figure 2 – Breakdown Operating Expenditure by Municipal Vote

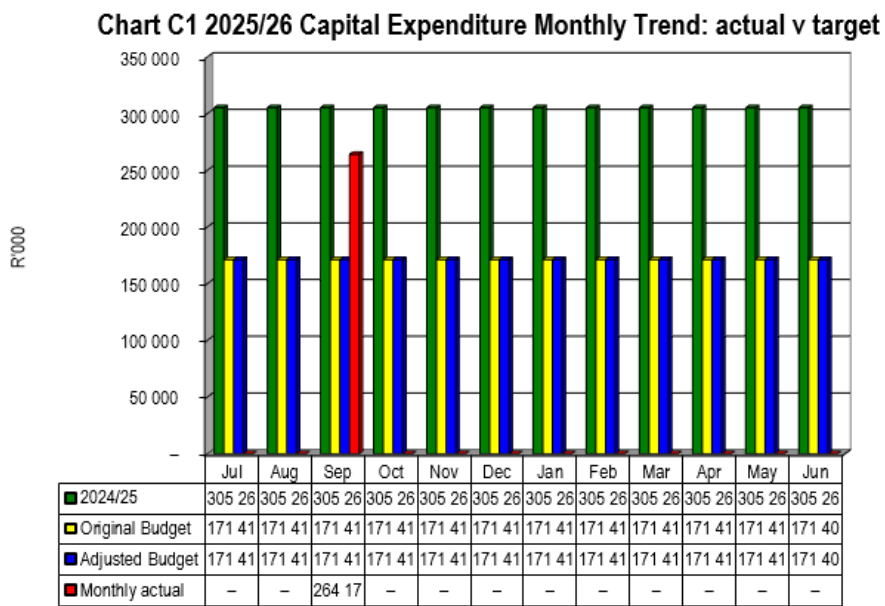
The budget for Corporate Services is R 25.4 million of which R 5.4 has been expended representing 21.59% of the budget amount.

The budget for Budget and Treasury is R 18.1 million of which R 4.9 million has been expended representing 27.04% of the budget amount.

The budget for Executive and Council is R 12.4 million of which R 3.2 million has been expended representing 26.55% of the budget amount.

2.3.2.4 Capital Expenditure (Figure 3):

There was no capital spending for the financial year to date, representing a capital spending percentage of 13% at the end of September 2025. The total capital budget is R 2 056 957. The figure below reflects the monthly trend of the actual and budgeted capital figures.



2.3.3 Cash Flow:

The balance after commitments against the cash and cash equivalents at the end of September 2025 amounts to a Deficit of R 1.8 million.

DC5 - CENTRAL KAROO DISTRICT MUNICIPALITY

Commitments against Cash and Cash Equivalents		SEPTEMBER 2025
Item	Amount	
Cash in Bank	682 820.20	
ABSA ACC NO. 1540000014	81 945.22	
FNB ACC NO. 62062151429	10 213.47	
NEDBANK ACC NO. 1178835510	590 661.51	
Call investment deposits	7 761 351.69	
Nedbank : 03/7881151625/000001	189 906.38	
Nedbank : 03/7881150777/000001	104 210.83	
Nedbank : 03/7881121858/000012	49 719.22	
Nedbank : 03/7881125551/000077	2 894 934.68	
Nedbank : 03/7881114568/000001	438 966.51	
ABSA: 9393988728	2 159 402.09	
ABSA: 9396449741	1 886 109.06	
FNB : 62835272361	38 102.92	
Total Cash and Cash equivalents	8 444 171.89	
Total commitments against cash	10 277 383.15	
Unspent Conditional Grants	8 408 106.52	
Creditors	1 869 276.63	
	-1 833 211.26	

2. SECTION 4 – IN-YEAR BUDGET STATEMENT TABLE:

4

2.4.1. Table C1: Monthly Budget Statement Summary:

1

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

0 - Table C1 Monthly Budget Statement Summary - M03 September

Description	2024/25	Budget Year 2025/26					
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance
R thousands							
Financial Performance							
Property rates	–	–	–	–	–	–	–
Service charges	–	–	–	–	–	–	–
Investment revenue	1 475	2 036	2 036	100	293	509	(216)
Transfers and subsidies - Operational	47 733	45 225	45 225	463	17 649	11 306	6 343
Other own revenue	72 928	77 342	77 342	541	12 484	19 336	(6 851)
Total Revenue (excluding capital transfers and contributions)	122 136	124 603	124 603	1 104	30 426	31 151	(724)
Employee costs	68 655	67 136	67 136	5 742	17 599	16 784	815
Remuneration of Councillors	5 640	5 677	5 677	489	1 384	1 419	(35)
Depreciation and amortisation	1 073	766	766	99	292	192	100
Interest	789	52	52	–	–	13	(13)
Inventory consumed and bulk purchases	14 453	22 436	22 362	2 614	4 149	5 154	(1 005)
Transfers and subsidies	234	135	135	–	3	34	(31)
Other expenditure	32 678	28 283	28 283	1 967	8 338	7 102	1 236
Total Expenditure	123 522	124 486	124 413	10 911	31 765	30 698	1 067
Surplus/(Deficit)	(1 386)	117	190	(9 807)	(1 339)	453	(1 792)
Transfers and subsidies - capital (monetary)	430	2 000	2 000	–	–	500	(500)
Transfers and subsidies - capital (in-kind)	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	(956)	2 117	2 190	(9 807)	(1 339)	953	(2 292)
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	(956)	2 117	2 190	(9 807)	(1 339)	953	(2 292)
Capital expenditure & funds sources							
Capital expenditure	3 663	2 057	2 057	264	264	514	(250)
Capital transfers recognised	3 214	–	–	105	105	–	105
Borrowing	–	–	–	–	–	–	–
Internally generated funds	449	2 057	2 057	160	160	514	(355)
Total sources of capital funds	3 663	2 057	2 057	264	264	514	(250)
Financial position							
Total current assets	15 918	13 596	13 596		18 962		
Total non current assets	14 435	8 121	8 121		19 164		
Total current liabilities	12 478	(79 695)	(79 695)		16 830		
Total non current liabilities	13 643	–	–		13 643		
Community wealth/Equity	10 033	(733)	(733)		10 034		
Cash flows							
Net cash from (used) operating	80 586	8 722	8 722	5 920	30 836	2 180	(28 656)
Net cash from (used) investing	–	(2 057)	(2 057)	–	–	(514)	(514)
Net cash from (used) financing	–	–	–	–	–	–	–
Cash/cash equivalents at the month/year end	93 273	6 665	6 665	11 101	36 017	1 666	(34 351)
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
Debtors Age Analysis							
Total By Income Source	29	0	–	51	6	–	25
Creditors Age Analysis							
Total Creditors	1 832	3	0	0	0	0	2

2.4.1.2 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.

0 - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M03 September

Description	Ref	2024/25	Budget Year 2025/26							
		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		56 381	55 348	55 348	1 068	19 422	13 837	5 585	40%	55 348
Executive and council		50 218	51 111	51 111	811	18 796	12 778	6 019	47%	51 111
Finance and administration		6 163	4 236	4 236	258	625	1 059	(434)	-41%	4 236
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		430	2 042	2 042	-	-	511	(511)	-100%	2 042
Community and social services		430	2 000	2 000	-	-	500	(500)	-100%	2 000
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		0	42	42	-	-	11	(11)	-100%	42
Economic and environmental services		65 755	69 213	69 213	36	11 005	17 303	(6 298)	-36%	69 213
Planning and development		541	613	613	36	151	153	(2)	-1%	613
Road transport		65 214	68 600	68 600	-	10 854	17 150	(6 296)	-37%	68 600
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
Other	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	122 566	126 603	126 603	1 104	30 426	31 651	(1 224)	-4%	126 603
Expenditure - Functional										
Governance and administration		41 915	36 132	36 132	2 661	9 826	9 064	762	8%	36 132
Executive and council		11 814	11 181	11 181	1 002	3 064	2 819	245	9%	11 181
Finance and administration		28 475	23 799	23 799	1 598	6 546	5 958	588	10%	23 799
Internal audit		1 626	1 152	1 152	61	217	288	(71)	-25%	1 152
Community and public safety		9 161	11 470	11 470	838	2 390	2 868	(478)	-17%	11 470
Community and social services		2 859	4 116	4 116	262	733	1 029	(296)	-29%	4 116
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		98	-	-	-	17	-	17	#DIV/0!	-
Housing		-	-	-	-	-	-	-	-	-
Health		6 205	7 354	7 354	577	1 640	1 839	(199)	-11%	7 354
Economic and environmental services		72 496	76 884	76 811	7 412	19 549	18 766	783	4%	76 811
Planning and development		5 068	8 284	8 284	546	1 466	2 071	(606)	-29%	8 284
Road transport		67 427	68 600	68 527	6 866	18 083	16 695	1 389	8%	68 527
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
Other		36	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	123 609	124 486	124 413	10 911	31 765	30 698	1 067	3%	124 413
Surplus/ (Deficit) for the year		(1 043)	2 117	2 190	(9 807)	(1 339)	953	(2 292)	-2.404567	2 190

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.

0 - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M03 September

Vote Description	Ref	2024/25	Budget Year 2025/26							
		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		50 218	51 111	51 111	811	18 796	12 778	6 019	47.1%	51 111
Vote 2 - Municipal Manager		–	–	–	–	–	–	–	–	–
Vote 3 - Finance		3 207	2 192	2 192	157	323	548	(225)	-41.1%	2 192
Vote 4 - Corporate Services		3 927	4 700	4 700	136	453	1 175	(721)	-61.4%	4 700
Vote 5 - Technical Services		65 214	68 600	68 600	–	10 854	17 150	(6 296)	-36.7%	68 600
Vote 6 - COMMUNITY & SOCIAL SERVICES		–	–	–	–	–	–	–	–	–
Total Revenue by Vote	2	122 566	126 603	126 603	1 104	30 426	31 651	(1 224)	-3.9%	126 603
Expenditure by Vote	1									
Vote 1 - Executive and Council		13 553	12 388	12 388	1 103	3 289	3 121	169	5.4%	12 388
Vote 2 - Municipal Manager		0	–	–	–	–	–	–	–	–
Vote 3 - Finance		22 128	18 136	18 136	1 084	4 904	4 542	362	8.0%	18 136
Vote 4 - Corporate Services		20 489	25 410	25 410	1 858	5 487	6 353	(866)	-13.6%	25 410
Vote 5 - Technical Services		67 438	68 553	68 479	6 867	18 086	16 683	1 403	8.4%	68 479
Vote 6 - COMMUNITY & SOCIAL SERVICES		–	–	–	–	–	–	–	–	–
Total Expenditure by Vote	2	123 609	124 486	124 413	10 911	31 765	30 698	1 067	3.5%	124 413
Surplus/ (Deficit) for the year	2	(1 043)	2 117	2 190	(9 807)	(1 339)	953	(2 292)	-240.5%	2 190

Table C3C: Monthly Budget Statement – Financial:

0 - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - A - M03 September

Vote Description R thousand	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue by Vote	1									
Vote 1 - Executive and Council		50 218	51 111	51 111	811	18 796	12 778	6 019	47%	51 111
1.1 - [Name of sub-vote]								-		
Vote 2 - Municipal Manager		-	-	-	-	-	-	-		-
2.1 - [Name of sub-vote]								-		
Vote 3 - Finance		3 207	2 192	2 192	157	323	548	(225)	-41%	2 192
3.1 - [Name of sub-vote]								-		
Vote 4 - Corporate Services		3 927	4 700	4 700	136	453	1 175	(721)	-61%	4 700
4.1 - [Name of sub-vote]								-		
Vote 5 - Technical Services		65 214	68 600	68 600	-	10 854	17 150	(6 296)	-37%	68 600
5.1 - [Name of sub-vote]								-		
Vote 6 - COMMUNITY & SOCIAL SERVICES		-	-	-	-	-	-	-		-
6.1 - [Name of sub-vote]								-		
Total Revenue by Vote	2	122 566	126 603	126 603	1 104	30 426	31 651	(1 224)	-4%	126 603
Expenditure by Vote	1									
Vote 1 - Executive and Council		13 553	12 388	12 388	1 103	3 289	3 121	169	5%	12 388
1.1 - [Name of sub-vote]								-		
Vote 2 - Municipal Manager		0	-	-	-	-	-	-		-
2.1 - [Name of sub-vote]								-		
Vote 3 - Finance		22 128	18 136	18 136	1 084	4 904	4 542	362	8%	18 136
3.1 - [Name of sub-vote]								-		
Vote 4 - Corporate Services		20 489	25 410	25 410	1 858	5 487	6 353	(866)	-14%	25 410
4.1 - [Name of sub-vote]								-		
Vote 5 - Technical Services		67 438	68 553	68 479	6 867	18 086	16 683	1 403	8%	68 479
5.1 - [Name of sub-vote]								-		
Vote 6 - COMMUNITY & SOCIAL SERVICES		-	-	-	-	-	-	-		-
6.1 - [Name of sub-vote]								-		
Total Expenditure by Vote	2	123 609	124 486	124 413	10 911	31 765	30 698	1 067	0	124 413
Surplus/ (Deficit) for the year	2	(1 043)	2 117	2 190	(9 807)	(1 339)	953	(2 292)	(0)	2 190

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.

0 - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M03 September

Description	Ref	2024/25	Budget Year 2025/26							
		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		52	359	359	0	5	90	(85)	-94%	359
Agency services		6 163	8 185	8 185	533	1 598	2 046	(448)	-22%	8 185
Interest		-	-	-	-	-	-	-		-
Interest earned from Receivables		-	-	-	-	-	-	-		-
Interest from Current and Non Current Assets		1 475	2 036	2 036	100	293	509	(216)	-42%	2 036
Dividends		-	-	-	-	-	-	-		-
Rent on Land		-	-	-	-	-	-	-		-
Rental from Fixed Assets		-	100	100	-	-	25	(25)	-100%	100
Licence and permits		64	51	51	5	19	13	6	50%	51
Special rating levies		-	-	-	-	-	-	-		-
Operational Revenue		65 444	68 647	68 647	3	10 862	17 162	(6 300)	-37%	68 647
Non-Exchange Revenue										
Property rates		-	-	-	-	-	-	-		-
Surcharges and Taxes		-	-	-	-	-	-	-		-
Fines, penalties and forfeits		-	-	-	-	-	-	-		-
Licence and permits		-	-	-	-	-	-	-		-
Transfers and subsidies - Operational		47 733	45 225	45 225	463	17 649	11 306	6 343	56%	45 225
Interest		-	-	-	-	-	-	-		-
Fuel Levy		-	-	-	-	-	-	-		-
Operational Revenue		-	-	-	-	-	-	-		-
Gains on disposal of Assets		-	-	-	-	-	-	-		-
Other Gains		1 204	-	-	-	-	-	-		-
Discontinued Operations		-	-	-	-	-	-	-		-
Total Revenue (excluding capital transfers and contributions)		122 136	124 603	124 603	1 104	30 426	31 151	(724)	-2%	124 603
Expenditure By Type										
Employee related costs		68 655	67 136	67 136	5 742	17 599	16 784	815	5%	67 136
Remuneration of councillors		5 640	5 677	5 677	489	1 384	1 419	(35)	-2%	5 677
Bulk purchases - electricity		-	-	-	-	-	-	-		-
Inventory consumed		14 453	22 436	22 362	2 614	4 149	5 154	(1 005)	-19%	22 362
Debt impairment		-	-	-	-	-	-	-		-
Depreciation and amortisation		1 073	766	766	99	292	192	100	52%	766
Interest		789	52	52	-	-	13	(13)	-100%	52
Contracted services		7 780	6 771	6 771	583	1 649	1 693	(43)	-3%	6 771
Transfers and subsidies		234	135	135	-	3	34	(31)	-92%	135
Irrecoverable debts written off		-	-	-	-	-	-	-		-
Operational costs		24 185	21 513	21 513	1 383	6 689	5 410	1 279	24%	21 513
Losses on Disposal of Assets		-	-	-	-	-	-	-		-
Other Losses		713	-	-	-	-	-	-		-
Total Expenditure		123 522	124 486	124 413	10 911	31 765	30 698	1 067	3%	124 413
Surplus/(Deficit)		(1 386)	117	190	(9 807)	(1 339)	453	(1 792)	(0)	190
Transfers and subsidies - capital (monetary allocations)		430	2 000	2 000	-	-	500	(500)	(0)	2 000
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-		-
Surplus/(Deficit) after capital transfers & contributions		(956)	2 117	2 190	(9 807)	(1 339)	953	(2 292)	(0)	2 190
Income Tax		-	-	-	-	-	-	-		-
Surplus/(Deficit) after income tax		(956)	2 117	2 190	(9 807)	(1 339)	953	(2 292)	(0)	2 190
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-		-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-		-
Surplus/(Deficit) attributable to municipality		(956)	2 117	2 190	(9 807)	(1 339)	953	(2 292)	(0)	2 190
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-		-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-		-
Surplus/ (Deficit) for the year		(956)	2 117	2 190	(9 807)	(1 339)	953	(2 292)	(0)	2 190

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

0 - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M03 September

Vote Description	Ref	2024/25 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	Budget Year 2025/26 YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - Executive and Council		19	-	-	30	30	-	30	#DIV/0!	-
Vote 2 - Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 3 - Finance		414	-	-	15	15	-	15	#DIV/0!	-
Vote 4 - Corporate Services		597	-	-	74	74	-	74	#DIV/0!	-
Vote 5 - Technical Services		-	-	-	-	-	-	-	-	-
Vote 6 - COMMUNITY & SOCIAL SERVICES		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	1 030	-	-	118	118	-	118	#DIV/0!	-
Single Year expenditure appropriation	2									
Vote 1 - Executive and Council		12	9	9	-	-	2	(2)	-100%	9
Vote 2 - Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 3 - Finance		145	16	16	146	146	4	142	3634%	16
Vote 4 - Corporate Services		2 475	2 033	2 033	-	-	508	(508)	-100%	2 033
Vote 5 - Technical Services		-	-	-	-	-	-	-	-	-
Vote 6 - COMMUNITY & SOCIAL SERVICES		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	2 633	2 057	2 057	146	146	514	(368)	-72%	2 057
Total Capital Expenditure		3 663	2 057	2 057	264	264	514	(250)	-49%	2 057
Capital Expenditure - Functional Classification										
Governance and administration		1 188	24	24	190	190	6	184	3027%	24
Executive and council		628	9	9	30	30	2	27	1257%	9
Finance and administration		560	16	16	161	161	4	157	4012%	16
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		2 454	61	61	-	-	15	(15)	-100%	61
Community and social services		2 453	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		1	61	61	-	-	15	(15)	-100%	61
Economic and environmental services		21	1 972	1 972	74	74	493	(419)	-85%	1 972
Planning and development		21	1 972	1 972	74	74	493	(419)	-85%	1 972
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	3 663	2 057	2 057	264	264	514	(250)	-49%	2 057
Funded by:										
National Government		761	-	-	105	105	-	105	#DIV/0!	-
Provincial Government		2 453	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat/ Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		3 214	-	-	105	105	-	105	#DIV/0!	-
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		449	2 057	2 057	160	160	514	(355)	-69%	2 057
Total Capital Funding		3 663	2 057	2 057	264	264	514	(250)	-49%	2 057

2.4.1.6 Table C6: Monthly Budget Statement – Financial Position:

0 - Table C6 Monthly Budget Statement - Financial Position - M03 September

Description	Ref	2024/25	Budget Year 2025/26			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash and cash equivalents		5 181	6 665	6 665	8 537	6 665
Trade and other receivables from exchange transactions		389	663	663	403	663
Receivables from non-exchange transactions		–	–	–	–	–
Current portion of non-current receivables		655	1 581	1 581	655	1 581
Inventory		1 378	–	–	994	–
VAT		(202)	4 688	4 688	(332)	4 688
Other current assets		8 518	–	–	8 705	–
Total current assets		15 918	13 596	13 596	18 962	13 596
Non current assets						
Investments		–	–	–	–	–
Investment property		–	–	–	–	–
Property, plant and equipment		7 652	8 121	8 121	12 381	8 121
Biological assets		–	–	–	–	–
Living and non-living resources		–	–	–	–	–
Heritage assets		–	–	–	–	–
Intangible assets		37	–	–	37	–
Trade and other receivables from exchange transactions		–	–	–	–	–
Non-current receivables from non-exchange transactions		6 746	–	–	6 746	–
Other non-current assets		–	–	–	–	–
Total non current assets		14 435	8 121	8 121	19 164	8 121
TOTAL ASSETS		30 353	21 717	21 717	38 126	21 717
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Financial liabilities		–	–	–	–	–
Consumer deposits		–	–	–	–	–
Trade and other payables from exchange transactions		3 094	(72 763)	(72 763)	2 594	(72 763)
Trade and other payables from non-exchange transactions		3 629	(8 144)	(8 144)	8 400	(8 144)
Provision		6 490	–	–	6 490	–
VAT		(735)	1 213	1 213	(654)	1 213
Other current liabilities		–	–	–	–	–
Total current liabilities		12 478	(79 695)	(79 695)	16 830	(79 695)
Non current liabilities						
Financial liabilities		–	–	–	–	–
Provision		2 829	–	–	2 829	–
Long term portion of trade payables		–	–	–	–	–
Other non-current liabilities		10 814	–	–	10 814	–
Total non current liabilities		13 643	–	–	13 643	–
TOTAL LIABILITIES		26 121	(79 695)	(79 695)	30 473	(79 695)
NET ASSETS	2	4 233	101 412	101 412	7 653	101 412
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		10 033	(733)	(733)	10 034	(733)
Reserves and funds		–	–	–	–	–
Other		–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	10 033	(733)	(733)	10 034	(733)

2.4.1.7 Table C7: Monthly Budget Statement –
Cash Flow:

0 - Table C7 Monthly Budget Statement - Cash Flow - M03 September

Description	Ref	2024/25	Budget Year 2025/26							
		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		144 716	94 890	94 890	4 838	15 855	23 723	(7 867)	-33%	94 890
Transfers and Subsidies - Operational		-	45 225	45 225	2 904	22 111	11 306	10 804	96%	45 225
Transfers and Subsidies - Capital		-	2 366	2 366	-	-	591	(591)	-100%	2 366
Interest		-	2 036	2 036	41	114	509	(395)	-78%	2 036
Dividends		-	-	-	-	-	-	-		-
Payments										
Suppliers and employees		(64 129)	(135 608)	(135 608)	(1 863)	(7 244)	(33 902)	(26 658)	79%	(135 608)
Interest		-	(52)	(52)	-	-	(13)	(13)	100%	(52)
Transfers and Subsidies		-	(135)	(135)	-	-	(34)	(34)	100%	(135)
NET CASH FROM/(USED) OPERATING ACTIVITIES		80 586	8 722	8 722	5 920	30 836	2 180	(28 656)	-1314%	8 722
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		-	-	-	-	-	-	-		-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-		-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-		-
Payments										
Capital assets		-	(2 057)	(2 057)	-	-	(514)	(514)	100%	(2 057)
NET CASH FROM/(USED) INVESTING ACTIVITIES		-	(2 057)	(2 057)	-	-	(514)	(514)	100%	(2 057)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		-	-	-	-	-	-	-		-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-		-
Payments										
Repayment of borrowing		-	-	-	-	-	-	-		-
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	-	-	-	-	-	-		-
NET INCREASE/ (DECREASE) IN CASH HELD		80 586	6 665	6 665	5 920	30 836	1 666			6 665
Cash/cash equivalents at beginning:		12 687	-	-	-	5 181	-			5 181
Cash/cash equivalents at month/year end:		93 273	6 665	6 665	5 920	36 017	1 666			11 846

3. PART 2 – SUPPORTING DOCUMENTATION

3.1 SECTION 5 – DEBTORS ANALYSIS:

3.1.1 Supporting Table SC3:

0 - Supporting Table SC3 Monthly Budget Statement - aged debtors - M03 September

Description	NT Code	Budget Year 2025/26										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	29	0	-	51	6	-	25	317	429	399	-	-
Total By Income Source	2000	29	0	-	51	6	-	25	317	429	399	-	-
2024/25 - totals only		10888	492	182954	0	10144	1012	0	276168	482	287	0	0
Debtors Age Analysis By Customer Group													
Organs of State	2200	-	-	-	51	6	-	-	-	57	57	-	-
Commercial	2300	-	-	-	-	-	-	-	-	-	-	-	-
Households	2400	-	-	-	-	-	-	-	-	-	-	-	-
Other	2500	29	0	-	-	-	-	25	317	372	342	-	-
Total By Customer Group	2600	29	0	-	51	6	-	25	317	429	399	-	-

Table SC3 is the only debtors report required by the MBRR

3.1.2 Supporting Table SC4:

0 - Supporting Table SC4 Monthly Budget Statement - aged creditors - M03 September

Description	NT Code	Budget Year 2025/26									Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
R thousands											
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	1 832	3	0	0	0	0	2	32	1 869	1 038
Auditor General	0800	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	0950	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	1 832	3	0	0	0	0	2	32	1 869	1 038

3.2

SECTION 6 – GRANT RECEIPTS AND RECEIPTS

CENTRAL KAROO MTREF ALLOCATIONS: SEPTEMBER 2025/2026									
C DC5 Central Karoo	Opening Balance R thousands	Received R thousands	Expenditure R thousands	VAT transferred to Revenue	Repayments R thousands	Corrections FOR M12 R thousands	Closing Balance R thousands	Unspent Grant R thousands	Unpaid Grant R thousands
Direct transfers									
Equitable share and related	-	-	-	-	-	-	-	-	-
Infrastructure	(1 088)	-	127	6	-	-	(955)	-	(955)
Rural roads assets management systems grant	(1 088)	-	127	6	-	-	(955)	-	(955)
Capacity building and other current transfers	(1 249)	-	262	11	-	-	(976)	-	(976)
Local government financial management grant	(1 019)	-	117	11	-	-	(891)	-	(891)
Municipal Systems Improvement Grant	-	-	-	-	-	-	-	-	-
Expanded public works programme integrated grant for municipalities	(230)	-	145	-	-	-	(85)	-	(85)
Sub total direct transfers	(2 337)	-	389	17	-	-	(1 932)	-	(1 932)
Total: Transfers from National Treasury	(2 337)	-	389	17	-	-	(1 932)	-	(1 932)
Transfers for Provincial Departments									
Municipal Allocations from Provincial Department									
Provincial Treasury	-	(900)	-	-	-	-	(900)	-	(900)
Western Cape Financial Management Support Grant	-	-	-	-	-	-	-	-	-
Western Cape Financial Management Capability Building Grant	-	(900)	-	-	-	-	(900)	-	(900)
Western Cape Financial Management Capacity Building Grant	-	-	-	-	-	-	-	-	-
Community Safety	(250)	-	-	-	-	-	(250)	-	(250)
Safety initiative implementation - Whole of Society Approach (WOSA)	(250)	-	-	-	-	-	(250)	-	(250)
Local Government	(2 866)	(2 000)	21	-	-	-	(4 845)	-	(4 845)
Local Government Internship Grant	-	-	-	-	-	-	-	-	-
Western Cape Municipal Intervention Grant	(661)	-	21	-	-	-	(640)	-	(640)
Municipal Service Delivers and Capacity Building Grant	(35)	-	-	-	-	-	(35)	-	(35)
Joint District and Metro Approach Grant	-	-	-	-	-	-	-	-	-
Fire Service Capacity Building Grant	(1 570)	(2 000)	-	-	-	-	(3 570)	-	(3 570)
Local Government Public Employment Support Grant	-	-	-	-	-	-	-	-	-
Local Government Emergency Load-shedding Relief Grant	(600)	-	-	-	-	-	(600)	-	(600)
Municipal Water Resilience Grant	-	-	-	-	-	-	-	-	-
Total: Transfers from Provincial Departments	(3 117)	(2 900)	21	-	-	-	(5 995)	-	(5 995)
Transfers for Other Grant Providers									
Municipal Allocations from other grant providers									
<i>of which</i>									
Other Grant Providers	(201)	(316)	36	-	-	-	(481)	18	(499)
The Chemical Industries Education and Training Authority	(17)	(316)	36	-	-	-	(297)	-	(297)
Nedbank Winter Outreach	0	-	-	-	-	-	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)	-	-	-	-	-	-	-	-	-
Local Government Sector and Training Authority (LGLDP - 20239677)	12	-	-	-	-	-	12	12	-
Total: Transfers from Other grant providers	(201)	(316)	36	-	-	-	(481)	18	(499)
TOTAL GRANT ALLOCATIONS FROM PROVINCIAL, NATIONAL AND OTHER	(5 655)	(3 216)	446	17	-	-	(8 408)	18	(8 426)

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

3.3.1 Supporting Table C12:

Supporting Table C12 reconciled with Table C5.

0 - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M03 September

Month	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands									
Monthly expenditure performance trend									
July	305	171	171	–	–	171	171	100.0%	
August	305	171	171	–	–	343	343	100.0%	
September	305	171	171	264	264	514	250	48.6%	13%
October	305	171	171	–	264	686	421	61.5%	13%
November	305	171	171	–	264	857	593	69.2%	13%
December	305	171	171	–	264	1 028	764	74.3%	13%
January	305	171	171	–	264	1 200	936	78.0%	13%
February	305	171	171	–	264	1 371	1 107	80.7%	13%
March	305	171	171	–	264	1 543	1 279	82.9%	13%
April	305	171	171	–	264	1 714	1 450	84.6%	0
May	305	171	171	–	264	1 886	1 621	86.0%	0
June	305	171	171	–	264	2 057	1 793	87.2%	0
Total Capital expenditure	3 663	2 057	2 057	264					

QUALITY CERTIFICATE

PP
I, KH MAKAUMA, 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 September 2025/2026 financial year, has been prepared in accordance with the
Municipal Finance Management Act and regulations made under the Act.

PP
Print Name : KUBELULO MAKAUMA
Municipal Manager

Signature 

Date : 14 October 2025