

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
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MONTHLY BUDGET STATEMENT OCTOBER 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 October 2025 In-Year Report is:

RESOLVED:

- (a) That the Council take note of contents in the in-year monthly report for October 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	124 602 908.00
Actual spend / received (YTD)	287 400.00	41 997 658.60	41 717 341.00
Percentage Spend (YTD)	14%	34%	33%

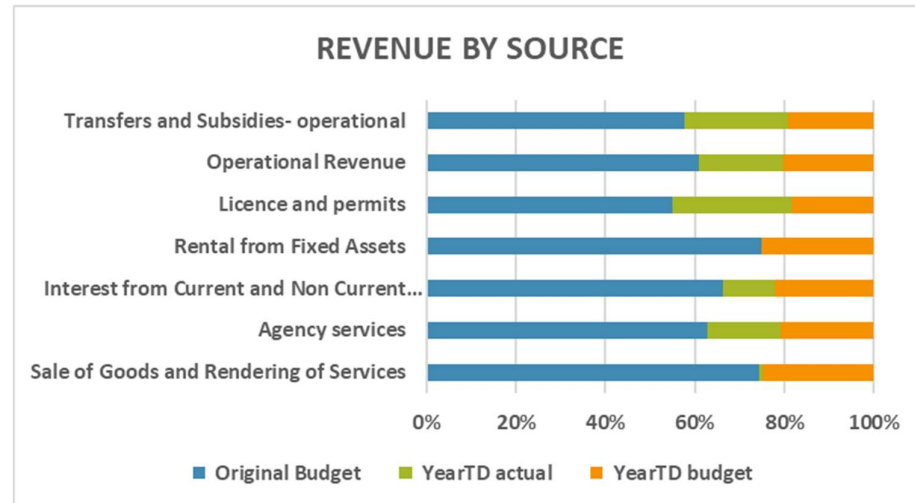
The following table summarises the overall position on the capital and operating budgets. Take note that the Operating Expenditure only reflects the direct expenditure and exclude all indirect expenditure e.g. Administrative Costs.

The table reflects spending of the capital budget of 14%. The total operating expenditure and revenue reflects percentage spent of 34% and 33% 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:



Revenue By Source	Original Budget	YearTD actual	YearTD budget	
Sale of Goods and Rendering of Services	359 023.00	4 957.00	119 676.00	1.38%
Agency services	8 185 169.00	2 130 435.00	2 728 388.00	26.03%
Interest from Current and Non Current Assets	2 035 800.00	352 123.00	678 600.00	17.30%
Rental from Fixed Assets	100 000.00	-	33 332.00	0.00%
Licence and permits	51 260.00	24 685.00	17 088.00	48.16%
Operational Revenue	68 646 656.00	21 039 577.00	22 882 220.00	30.65%
Transfers and Subsidies- operational	45 225 000.00	18 165 564.00	15 075 000.00	40.17%

- **Operational Revenue:**

The amount raised of R 21 million for the actual year to date represents 30.65% 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 R 352 123. Thus, reflecting receipt of 17.3% at the end of October 2025.

2.3.2.2 Operating Expenditure by Type:

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

The total actual expenditure amounts to R 41 997 657.

2.3.2.3 Operating Expenditure by Municipal Vote (Figure 2):

Expenditure by Vote	Adjustment Budget	YearTD Budget	YearTD actual	% Spend
Vote 1 - EXECUTIVE AND COUNCIL	12 387 819.00	4 129 288.00	4 124 031.00	33.29%
Vote 2 - BUDGET AND TREASURY	18 135 639.00	6 045 220.00	6 525 378.00	35.98%
Vote 3 - CORPORATE SERVICES	25 410 146.00	8 470 084.00	7 399 413.00	29.12%
Vote 4 - TECHNICAL SERVICES	68 552 601.00	22 850 964.00	23 948 835.00	34.93%
Total Expenditure by Vote	124 486 205.00	41 495 556.00	41 997 657.00	34%

Figure 2 – Breakdown Operating Expenditure by Municipal Vote

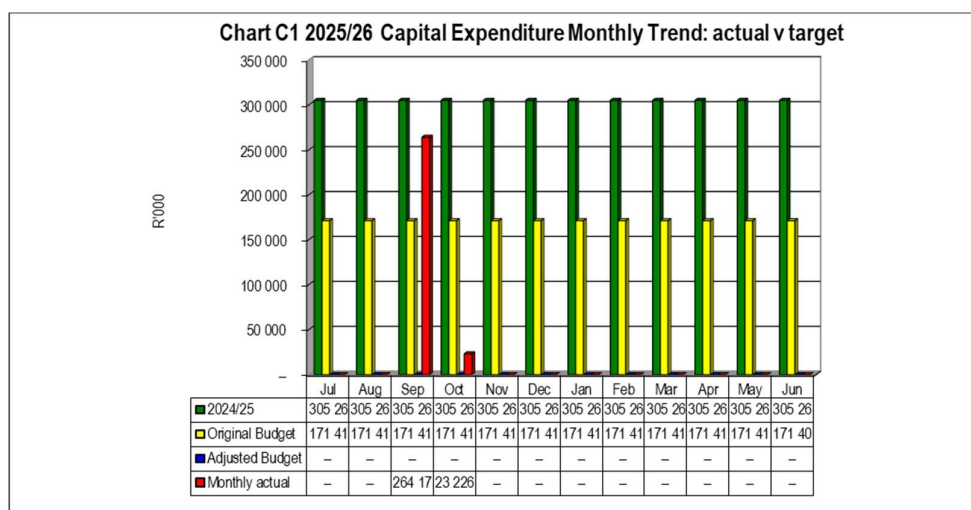
The budget for Corporate Services is R 25.4 million of which R 7.4 has been expended representing 29.12% of the budget amount.

The budget for Budget and Treasury is R 18.1 million of which R 6.5 million has been expended representing 36% of the budget amount.

The budget for Executive and Council is R 12.4 million of which R 4.1 million has been expended representing 33.29% 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 14% at the end of October 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 October 2025 amounts to a surplus of R 557 266.

DC5 - CENTRAL KAROO DISTRICT MUNICIPALITY

Commitments against Cash and Cash Equivalents		October 2025
Item		Amount
Total Cash and Cash equivalents		10 654 582.35
Total commitments against cash		10 097 315.92
Unspent Conditional Grants		8 551 117.47
Capital Replacement Reserves		-
Self Insurance Reserve		-
Consumer & Sundry Deposits		-
Creditors		1 546 198.45
Performance Bonus Provision		-
Retentions		-
		557 266.43

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 - M04 October

Description	2024/25	Budget Year 2025/26							Full Year Forecast
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands									
Financial Performance									
Property rates	–	–	–	–	–	–	–	–	–
Service charges	–	–	–	–	–	–	–	–	–
Investment revenue	1 475	2 036	–	59	352	679	(326)	-48%	2 036
Transfers and subsidies - Operational	47 723	48 225	–	516	18 166	19 075	3 091	9	48 225
Other own revenue	72 928	77 342	–	10 716	23 200	25 781	(2 581)	-10%	77 342
Total Revenue (excluding capital transfers and contributions)	122 136	124 603	–	11 291	41 717	41 534	183	0%	124 603
Employee costs	68 655	67 136	–	5 541	23 141	22 379	762	3%	67 136
Remuneration of Councilors	5 640	5 677	–	394	1 779	1 892	(114)	-6%	5 677
Depreciation and amortisation	1 073	766	–	100	392	255	136	53%	766
Interest	789	52	–	–	–	17	(17)	-100%	52
Inventory consumed and bulk purchases	14 453	22 436	–	1 595	5 717	7 479	(1 751)	-24%	22 436
Transfers and subsidies	234	135	–	150	153	45	107	236%	135
Other expenditure	32 678	28 283	–	2 478	10 817	9 428	1 389	15%	28 283
Total Expenditure	123 522	124 486	–	10 260	41 998	41 496	502	1%	124 486
Surplus/(Deficit)	(1 386)	117	–	1 031	(280)	39	(319)	-823%	117
Transfers and subsidies - capital (monetary allocations)	430	2 000	–	–	–	667	(667)	-100%	2 000
Transfers and subsidies - capital (in-kind)	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	(956)	2 117	–	1 031	(280)	705	(986)	-140%	2 117
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	(956)	2 117	–	1 031	(280)	705	(986)	-140%	2 117
Capital expenditure & funds sources									
Capital expenditure	3 663	2 057	–	23	287	686	(398)	-58%	2 057
Capital transfers recognised	3 214	–	–	–	105	–	105	#DIV/0!	–
Borrowing	–	–	–	–	–	–	–	–	–
Internally generated funds	449	2 057	–	23	183	686	(503)	-73%	2 057
Total sources of capital funds	3 663	2 057	–	23	287	686	(398)	-58%	2 057
Financial position									
Total current assets	15 918	13 596	–	–	21 461	–	–	–	13 596
Total non current assets	14 430	8 121	–	–	19 087	–	–	–	8 121
Total current liabilities	12 478	(79 695)	–	–	19 195	–	–	–	(79 695)
Total non current liabilities	13 543	–	–	–	13 543	–	–	–	–
Community wealth/Equity	9 076	1 383	–	–	8 711	–	–	–	1 383
Cash flows									
Net cash from (used) operating	80 586	8 722	–	9 347	40 193	2 907	(37 276)	-1202%	8 722
Net cash from (used) investing	–	(2 057)	–	(1)	(1)	(686)	(685)	100%	(2 057)
Net cash from (used) financing	–	–	–	–	–	–	–	–	–
Cash/cash equivalents at the month/year end	93 273	6 665	–	9 346	45 363	2 222	(43 141)	-1942%	11 846
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Days	151-180 Days	181 Dps-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	11	19	0	–	51	6	–	340	427
Creditors Age Analysis									
Total Creditors	1 509	3	0	0	0	0	1	32	1 546

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.

DC5 Central Karoo - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M04 October

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										
<i>Governance and administration</i>		56 381	55 348	–	930	20 352	18 449	1 903	10%	55 348
Executive and council		50 218	51 111	–	761	19 557	17 037	2 520	15%	51 111
Finance and administration		6 163	4 236	–	169	794	1 412	(618)	-44%	4 236
Internal audit		–	–	–	–	–	–	–	–	–
<i>Community and public safety</i>		430	2 042	–	–	–	681	(681)	-100%	2 042
Community and social services		430	2 000	–	–	–	667	(667)	-100%	2 000
Sport and recreation		–	–	–	–	–	–	–	–	–
Public safety		–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–
Health		0	42	–	–	–	14	(14)	-100%	42
<i>Economic and environmental services</i>		65 755	69 213	–	10 361	21 366	23 071	(1 705)	-7%	69 213
Planning and development		541	613	–	186	337	204	133	65%	613
Road transport		65 214	68 600	–	10 175	21 028	22 867	(1 838)	-8%	68 600
Environmental protection		–	–	–	–	–	–	–	–	–
<i>Trading services</i>		–	–	–	–	–	–	–	–	–
Energy sources		–	–	–	–	–	–	–	–	–
Water management		–	–	–	–	–	–	–	–	–
Waste water management		–	–	–	–	–	–	–	–	–
Waste management		–	–	–	–	–	–	–	–	–
<i>Other</i>	4	–	–	–	–	–	–	–	–	–
Total Revenue - Functional	2	122 566	126 603	–	11 291	41 717	42 201	(484)	-1%	126 603
Expenditure - Functional										
<i>Governance and administration</i>		41 915	36 132	–	2 824	12 651	12 044	607	5%	36 132
Executive and council		11 814	11 181	–	819	3 883	3 727	156	4%	11 181
Finance and administration		28 475	23 799	–	1 935	8 481	7 933	548	7%	23 799
Internal audit		1 626	1 152	–	71	288	384	(96)	-25%	1 152
<i>Community and public safety</i>		9 161	11 470	–	806	3 195	3 823	(628)	-16%	11 470
Community and social services		2 859	4 116	–	276	1 009	1 372	(363)	-26%	4 116
Sport and recreation		–	–	–	–	–	–	–	–	–
Public safety		98	–	–	–	17	–	17	#DIV/0!	–
Housing		–	–	–	–	–	–	–	–	–
Health		6 205	7 354	–	530	2 170	2 451	(282)	-11%	7 354
<i>Economic and environmental services</i>		72 496	76 884	–	6 630	26 151	25 628	523	2%	76 884
Planning and development		5 068	8 284	–	740	2 206	2 761	(556)	-20%	8 284
Road transport		67 427	68 600	–	5 890	23 946	22 867	1 079	5%	68 600
Environmental protection		–	–	–	–	–	–	–	–	–
<i>Trading services</i>		–	–	–	–	–	–	–	–	–
Energy sources		–	–	–	–	–	–	–	–	–
Water management		–	–	–	–	–	–	–	–	–
Waste water management		–	–	–	–	–	–	–	–	–
Waste management		–	–	–	–	–	–	–	–	–
<i>Other</i>		36	–	–	–	–	–	–	–	–
Total Expenditure - Functional	3	123 609	124 486	–	10 260	41 998	41 496	502	1%	124 486
Surplus/ (Deficit) for the year		(1 043)	2 117	–	1 031	(280)	705	(986)	-1.397378	2 117

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) - M04 October

Vote Description		2024/25	Budget Year 2025/26								
	Ref	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	–	761	19 557	17 037	2 520	14.8%	51 111
Vote 2 - Municipal Manager			–	–	–	–	–	–	–	–	–
Vote 3 - Finance			3 207	2 192	–	64	387	731	(344)	-47.0%	2 192
Vote 4 - Corporate Services			3 927	4 700	–	291	745	1 567	(822)	-52.5%	4 700
Vote 5 - Technical Services			65 214	68 600	–	10 175	21 028	22 867	(1 838)	-8.0%	68 600
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	122 566	126 603	–	11 291	41 717	42 201	(484)	-1.1%	126 603
Expenditure by Vote		1									
Vote 1 - Executive and Council			13 553	12 388	–	835	4 124	4 129	(5)	-0.1%	12 388
Vote 2 - Municipal Manager			0	–	–	–	–	–	–	–	–
Vote 3 - Finance			22 128	18 136	–	1 622	6 525	6 045	480	7.9%	18 136
Vote 4 - Corporate Services			20 489	25 410	–	1 913	7 399	8 470	(1 071)	-12.6%	25 410
Vote 5 - Technical Services			67 438	68 553	–	5 890	23 949	22 851	1 098	4.8%	68 553
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	123 609	124 486	–	10 260	41 998	41 496	502	1.2%	124 486
Surplus/ (Deficit) for the year		2	(1 043)	2 117	–	1 031	(280)	705	(986)	-139.7%	2 117

Table C3C: Monthly Budget Statement – Financial:

DC5 Central Karoo - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - A - M04 October

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 thousand										
Revenue by Vote	1									
Vote 1 - Executive and Council		50 218	51 111	-	761	19 557	17 037	2 520	15%	51 111
1.1 - Mayor		42 227	40 460	-	165	16 708	13 487	3 222	24%	40 460
1.2 - Municipal Manager		7 991	10 651	-	595	2 849	3 550	(701)	-20%	10 651
1.3 - Councillors		-	-	-	-	-	-	-	-	-
1.4 - Municipal Manager1		-	-	-	-	-	-	-	-	-
1.5 - Internal Audit		-	-	-	-	-	-	-	-	-
1.6 - Legal and Executive Support Officer		-	-	-	-	-	-	-	-	-
1.7 - CKEDA		-	-	-	-	-	-	-	-	-
1.8 - Strategic Support Services Manager		-	-	-	-	-	-	-	-	-
1.9 - EPWP		-	-	-	-	-	-	-	-	-
1.10 - Other		-	-	-	-	-	-	-	-	-
Vote 2 - Municipal Manager		-	-	-	-	-	-	-	-	-
2.1 - Municipal Manager		-	-	-	-	-	-	-	-	-
2.2 - IDP		-	-	-	-	-	-	-	-	-
2.3 - Tourism		-	-	-	-	-	-	-	-	-
2.4 - Strategic Support Services Manager		-	-	-	-	-	-	-	-	-
2.5 - Internal Audit		-	-	-	-	-	-	-	-	-
2.6 - PMS(SDBIP)/Risk/ICT Coordinator		-	-	-	-	-	-	-	-	-
2.7 - Legal and Executive Support Officer		-	-	-	-	-	-	-	-	-
2.8 - Administrative Officer		-	-	-	-	-	-	-	-	-
2.9 - Internal Audit		-	-	-	-	-	-	-	-	-
2.10 - Other		-	-	-	-	-	-	-	-	-
Vote 3 - Finance		3 207	2 192	-	64	387	731	(344)	-47%	2 192
3.1 - Accountant - Revenue & Expenditure		76	92	-	5	25	31	(6)	-19%	92
3.2 - Financial Interns		-	-	-	-	-	-	-	-	-
3.3 - Controller - Income & Expenditure		1 838	900	-	20	79	300	(221)	-74%	900
3.4 - Chief Financial Officer		-	-	-	-	-	-	-	-	-
3.5 - Accountant - Budget & Accounting		1 293	1 200	-	39	284	400	(116)	-29%	1 200
3.6 - Accountant - SCM		-	-	-	-	-	-	-	-	-
Vote 4 - Corporate Services		3 927	4 700	-	291	745	1 567	(822)	-52%	4 700
4.1 - Manager Human Resource		-	-	-	-	-	-	-	-	-
4.2 - Director: Corporate Service		-	-	-	-	-	-	-	-	-
4.3 - Labour		3 167	2 044	-	141	593	681	(88)	-13%	2 044
4.4 - Manager Municipal Health Services		0	42	-	-	-	14	(14)	-100%	42
4.5 - Manager Emergency Services		430	2 000	-	-	-	667	(667)	-100%	2 000
4.6 - Manager Records		-	-	-	-	-	-	-	-	-
4.7 - Administrative Officer		-	-	-	-	-	-	-	-	-
4.8 - Councillors		-	-	-	-	-	-	-	-	-
4.9 - EPWP		-	-	-	-	-	-	-	-	-
4.10 - Other		329	613	-	150	151	204	(53)	-26%	613
Vote 5 - Technical Services		65 214	68 600	-	10 175	21 028	22 867	(1 838)	-8%	68 600
5.1 - Mechanical Workshop		-	-	-	-	-	-	-	-	-
5.2 - Training Officer		-	-	-	-	-	-	-	-	-
5.3 - Operational Services		65 214	68 600	-	10 175	21 028	22 867	(1 838)	-8%	68 600
5.4 - Controller - Cost Accounting		-	-	-	-	-	-	-	-	-
5.5 - Support Services		-	-	-	-	-	-	-	-	-
5.6 - Occupational Health & Safety Officer		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	122 566	126 603	-	11 291	41 717	42 201	(484)	-1%	126 603
Expenditure by Vote	1									
Vote 1 - Executive and Council		13 553	12 388	-	835	4 124	4 129	(5)	0%	12 388
1.1 - Mayor		7 999	7 100	-	645	2 487	2 367	120	5%	7 100
1.2 - Municipal Manager		3 840	4 136	-	118	1 350	1 379	(29)	-2%	4 136
1.3 - Councillors		-	-	-	-	-	-	-	-	-
1.4 - Municipal Manager1		-	-	-	-	-	-	-	-	-
1.5 - Internal Audit		1 623	1 152	-	71	288	384	(96)	-25%	1 152
1.6 - Legal and Executive Support Officer		89	-	-	-	-	-	-	-	-
1.7 - CKEDA		-	-	-	-	-	-	-	-	-
1.8 - Strategic Support Services Manager		-	-	-	-	-	-	-	-	-
1.9 - EPWP		-	-	-	-	-	-	-	-	-
1.10 - Other		2	-	-	-	-	-	-	-	-
Vote 2 - Municipal Manager		0	-	-	-	-	-	-	-	-
2.1 - Municipal Manager		0	-	-	-	-	-	-	-	-
2.2 - IDP		-	-	-	-	-	-	-	-	-
2.3 - Tourism		-	-	-	-	-	-	-	-	-
2.4 - Strategic Support Services Manager		-	-	-	-	-	-	-	-	-
2.5 - Internal Audit		-	-	-	-	-	-	-	-	-
2.6 - PMS(SDBIP)/Risk/ICT Coordinator		-	-	-	-	-	-	-	-	-
2.7 - Legal and Executive Support Officer		-	-	-	-	-	-	-	-	-
2.8 - Administrative Officer		-	-	-	-	-	-	-	-	-
2.9 - Internal Audit		-	-	-	-	-	-	-	-	-
2.10 - Other		-	-	-	-	-	-	-	-	-
Vote 3 - Finance		22 128	18 136	-	1 622	6 525	6 045	480	8%	18 136
3.1 - Accountant - Revenue & Expenditure		6 847	6 680	-	459	2 030	2 227	(197)	-9%	6 680
3.2 - Financial Interns		-	-	-	-	-	-	-	-	-
3.3 - Controller - Income & Expenditure		387	-	-	-	-	-	-	-	-
3.4 - Chief Financial Officer		-	-	-	-	-	-	-	-	-
3.5 - Accountant - Budget & Accounting		14 895	11 456	-	1 163	4 495	3 819	677	18%	11 456
3.6 - Accountant - SCM		-	-	-	-	-	-	-	-	-
Vote 4 - Corporate Services		20 489	25 410	-	1 913	7 399	8 470	(1 071)	-13%	25 410
4.1 - Manager Human Resource		-	-	-	-	-	-	-	-	-
4.2 - Director: Corporate Service		2 569	3 560	-	211	788	1 187	(398)	-34%	3 560
4.3 - Labour		3 961	4 675	-	253	1 150	1 558	(408)	-26%	4 675
4.4 - Manager Municipal Health Services		6 201	7 344	-	529	2 168	2 448	(280)	-11%	7 344
4.5 - Manager Emergency Services		1 275	682	-	84	335	227	108	47%	682
4.6 - Manager Records		-	-	-	-	-	-	-	-	-
4.7 - Administrative Officer		-	-	-	-	-	-	-	-	-
4.8 - Councillors		-	-	-	-	-	-	-	-	-
4.9 - EPWP		-	-	-	-	-	-	-	-	-
4.10 - Other		6 483	9 150	-	835	2 958	3 050	(92)	-3%	9 150
Vote 5 - Technical Services		67 438	68 553	-	5 890	23 949	22 851	1 098	5%	68 553
5.1 - Mechanical Workshop		-	-	-	-	-	-	-	-	-
5.2 - Training Officer		-	-	-	-	-	-	-	-	-
5.3 - Operational Services		49 284	62 272	-	5 379	20 682	20 757	(75)	0%	62 272
5.4 - Controller - Cost Accounting		-	-	-	-	-	-	-	-	-
5.5 - Support Services		-	-	-	-	-	-	-	-	-
5.6 - Occupational Health & Safety Officer		-	-	-	-	-	-	-	-	-
5.7 - Concrete Team		1 265	1 335	-	-	-	445	(445)	-100%	1 335
5.8 - Capital Projects		-	-	-	-	-	-	-	-	-
5.9 - Maintenance		16 405	3 462	-	507	3 195	1 154	2 041	177%	3 462
5.10 - Director - Technical Services		484	1 484	-	4	72	495	(423)	-85%	1 484
Total Expenditure by Vote	2	123 609	124 486	-	10 260	41 998	41 496	502	0	124 486
Surplus/ (Deficit) for the year	2	(1 043)	2 117	-	1 031	(280)	705	(986)	(0)	2 117

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) - M04 October

2023 Central Ratio - Table 04 Monthly Budget Statement - Financial Performance (Revenue and expenditure) - FYW4 October										
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	-	-	5	120	(115)	-96%	359
Agency services		6 163	8 185	-	533	2 130	2 728	(598)	-22%	8 185
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		-	-	-	-	-	-	-	-	-
Interest from Current and Non Current Assets		1 475	2 036	-	59	352	679	(326)	-48%	2 036
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		-	100	-	-	-	33	(33)	-100%	100
Licence and permits		64	51	-	5	25	17	8	44%	51
Special rating levies		-	-	-	-	-	-	-	-	-
Operational Revenue		65 444	68 647	-	10 178	21 040	22 882	(1 843)	-8%	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	-	516	18 166	15 075	3 091	21%	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	-	11 291	41 717	41 534	183	0%	124 603
Expenditure By Type										
Employee related costs		68 655	67 136	-	5 541	23 141	22 379	762	3%	67 136
Remuneration of councillors		5 640	5 677	-	394	1 779	1 892	(114)	-6%	5 677
Bulk purchases - electricity		-	-	-	-	-	-	-	-	-
Inventory consumed		14 453	22 436	-	1 595	5 717	7 479	(1 761)	-24%	22 436
Debt impairment		-	-	-	-	-	-	-	-	-
Depreciation and amortisation		1 073	766	-	100	392	255	136	53%	766
Interest		789	52	-	-	-	17	(17)	-100%	52
Contracted services		7 780	6 771	-	375	2 024	2 257	(233)	-10%	6 771
Transfers and subsidies		234	135	-	150	153	45	107	238%	135
Irrecoverable debts written off		-	-	-	-	-	-	-	-	-
Operational costs		24 185	21 513	-	2 104	8 792	7 171	1 621	23%	21 513
Losses on Disposal of Assets		-	-	-	-	-	-	-	-	-
Other Losses		713	-	-	-	-	-	-	-	-
Total Expenditure		123 522	124 486	-	10 260	41 998	41 496	502	1%	124 486
Surplus/(Deficit)		(1 386)	117	-	1 031	(280)	39	(319)	(0)	117
Transfers and subsidies - capital (monetary allocations)		430	2 000	-	-	-	667	(667)	(0)	2 000
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		(956)	2 117	-	1 031	(280)	705	(986)	(0)	2 117
Income Tax		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		(956)	2 117	-	1 031	(280)	705	(986)	(0)	2 117
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		(956)	2 117	-	1 031	(280)	705	(986)	(0)	2 117
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		(956)	2 117	-	1 031	(280)	705	(986)	(0)	2 117

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) - M04 October

Vote Description	Ref	2024/25	Budget Year 2025/26				YTD variance	YTD variance %	Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual			
R thousands	1								
Multi-Year expenditure appropriation	2								
Vote 1 - Executive and Council		19	–	–	1	30	–	30	#DIV/0!
Vote 2 - Municipal Manager		–	–	–	–	–	–	–	–
Vote 3 - Finance		414	–	–	2	17	–	17	#DIV/0!
Vote 4 - Corporate Services		597	–	–	–	74	–	74	#DIV/0!
Vote 5 - Technical Services		–	–	–	–	–	–	–	–
Total Capital Multi-year expenditure	4,7	1 030	–	–	2	121	–	121	#DIV/0!
Single Year expenditure appropriation	2								
Vote 1 - Executive and Council		12	9	–	–	–	3	(3)	-100%
Vote 2 - Municipal Manager		–	–	–	–	–	–	–	–
Vote 3 - Finance		145	16	–	–	146	5	141	2701%
Vote 4 - Corporate Services		2 475	2 033	–	21	21	678	(657)	-97%
Vote 5 - Technical Services		–	–	–	–	–	–	–	–
Total Capital single-year expenditure	4	2 633	2 057	–	21	167	686	(519)	-76%
Total Capital Expenditure		3 663	2 057	–	23	287	686	(398)	-58%
Capital Expenditure - Functional Classification									
Governance and administration		1 188	24	–	2	193	8	185	2276%
Executive and council		628	9	–	–	30	3	27	918%
Finance and administration		560	16	–	2	163	5	158	3031%
Internal audit		–	–	–	–	–	–	–	–
Community and public safety		2 454	61	–	1	1	20	(20)	-96%
Community and social services		2 453	–	–	–	–	–	–	–
Sport and recreation		–	–	–	–	–	–	–	–
Public safety		–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–
Health		1	61	–	1	1	20	(20)	-96%
Economic and environmental services		21	1 972	–	20	94	657	(563)	-86%
Planning and development		21	1 972	–	20	94	657	(563)	-86%
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	–	23	287	686	(398)	-58%
Funded by:									
National Government		761	–	–	–	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 Corporatons, Higher Educ Institutions)		–	–	–	–	–	–	–	–
Transfers recognised - capital		3 214	–	–	–	105	–	105	#DIV/0!
Borrowing	6	–	–	–	–	–	–	–	–
Internally generated funds		449	2 057	–	23	183	686	(503)	-73%
Total Capital Funding		3 663	2 057	–	23	287	686	(398)	-58%

2.4.1.6 Table C6: Monthly Budget Statement – Financial Position:

DC5 Central Karoo - Table C6 Monthly Budget Statement - Financial Position - M04 October

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	–	10 653	6 665
Trade and other receivables from exchange transactions		389	663	–	401	663
Receivables from non-exchange transactions		–	–	–	–	–
Current portion of non-current receivables		655	1 581	–	655	1 581
Inventory		1 378	–	–	1 305	–
VAT		(202)	4 688	–	(350)	4 688
Other current assets		8 518	–	–	8 797	–
Total current assets		15 918	13 596	–	21 461	13 596
Non current assets						
Investments		–	–	–	–	–
Investment property		–	–	–	–	–
Property, plant and equipment		7 652	8 121	–	12 304	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	–	19 087	8 121
TOTAL ASSETS		30 353	21 717	–	40 549	21 717
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Financial liabilities		–	–	–	–	–
Consumer deposits		–	–	–	–	–
Trade and other payables from exchange transactions		3 094	(72 763)	–	2 289	(72 763)
Trade and other payables from non-exchange transactions		3 629	(8 144)	–	8 543	(8 144)
Provision		6 490	–	–	6 490	–
VAT		(735)	1 213	–	873	1 213
Other current liabilities		–	–	–	–	–
Total current liabilities		12 478	(79 695)	–	18 195	(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)	–	31 838	(79 695)
NET ASSETS	2	4 233	101 412	–	8 711	101 412
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		9 076	1 383	–	8 711	1 383
Reserves and funds		–	–	–	–	–
Other		–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	9 076	1 383	–	8 711	1 383

2.4.1.7 Table C7: Monthly Budget Statement –

Cash Flow:

DC5 Central Karoo - Table C7 Monthly Budget Statement - Cash Flow - M04 October

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	–	11 001	26 856	31 630	(4 774)	-15%	94 890
Transfers and Subsidies - Operational		–	45 225	–	659	22 770	15 075	7 695	51%	45 225
Transfers and Subsidies - Capital		–	2 366	–	–	–	789	(789)	-100%	2 366
Interest		–	2 036	–	9	124	679	(555)	-82%	2 036
Dividends		–	–	–	–	–	–	–		–
Payments										
Suppliers and employees		(64 129)	(135 608)	–	(2 323)	(9 567)	(45 203)	(35 635)	79%	(135 608)
Interest		–	(52)	–	–	–	(17)	(17)	100%	(52)
Transfers and Subsidies		–	(135)	–	–	–	(45)	(45)	100%	(135)
NET CASH FROM/(USED) OPERATING ACTIVITIES		80 586	8 722	–	9 347	40 183	2 907	(37 276)	-1282%	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)	–	(1)	(1)	(686)	(685)	100%	(2 057)
NET CASH FROM/(USED) INVESTING ACTIVITIES		–	(2 057)	–	(1)	(1)	(686)	(685)	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	–	9 346	40 182	2 222			6 665
Cash/cash equivalents at beginning:		12 687	–	–	–	5 181	–			5 181
Cash/cash equivalents at month/year end:		93 273	6 665	–	9 346	45 363	2 222			11 846

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 - M04 October

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	11	19	0	-	51	6	-	340	427	397	-	-
Total By Income Source		2000	11	19	0	-	51	6	-	340	427	397	-	-
2024/25 - totals only			17437	0	0	182954	0	10144	1012	256168	468	450	0	0
Debtors Age Analysis By Customer Group														
Organs of State		2200	-	-	-	-	51	6	-	-	57	57	-	-
Commercial		2300	-	-	-	-	-	-	-	-	-	-	-	-
Households		2400	-	-	-	-	-	-	-	-	-	-	-	-
Other		2500	11	19	0	-	-	-	-	340	370	340	-	-
Total By Customer Group		2600	11	19	0	-	51	6	-	340	427	397	-	-

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 - M04 October

Description R thousands	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	
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	1 509	3	0	0	0	0	1	32	1 546	1 574
Auditor General	0800	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	0950	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	1 509	3	0	0	0	0	1	32	1 546	1 574

3.2

SECTION 6 – GRANT RECEIPTS AND RECEIPTS

CENTRAL KAROO MTREF ALLOCATIONS: OCTOBER 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	(955)	-	61	2	-	-	(892)	-	(892)
Rural roads assets management systems grant	(955)	-	61	2	-	-	(892)	-	(892)
Capacity building and other current transfers	(976)	-	198	4	-	-	(775)	80	(855)
Local government financial management grant	(891)	-	36	-	-	-	(855)	-	(855)
Municipal Systems Improvement Grant	-	-	-	-	-	-	-	-	-
Expanded public works programme integrated grant for municipalities	(85)	-	162	4	-	-	80	80	-
Sub total direct transfers	(1 932)	-	259	6	-	-	(1 667)	80	(1 747)
Total: Transfers from National Treasury	(1 932)	-	259	6	-	-	(1 667)	80	(1 747)
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)	(613)	150	-	-	-	(713)	-	(713)
Safety initiative implementation - Whole of Society Approach (WOSA)	(250)	(613)	150	-	-	-	(713)	-	(713)
Local Government	(4 845)	-	20	-	-	-	(4 825)	-	(4 825)
Local Government Internship Grant	-	-	-	-	-	-	-	-	-
Western Cape Municipal Intervention Grant	(640)	-	20	-	-	-	(620)	-	(620)
Municipal Service Delivers and Capacity Building Grant	(35)	-	-	-	-	-	(35)	-	(35)
Joint District and Metro Approach Grant	-	-	-	-	-	-	-	-	-
Fire Service Capacity Building Grant	(3 570)	-	-	-	-	-	(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	(5 995)	(613)	170	-	-	-	(6 439)	-	(6 439)
Transfers for Other Grant Providers									
Municipal Allocations from other grant providers									
<i>of which</i>									
Other Grant Providers	(481)	-	36	-	-	-	(445)	18	(463)
The Chemical Industries Education and Training Authority	(297)	-	36	-	-	-	(261)	-	(261)
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)	-	-	-	-	-	-	-	-	-
Local Government Sector and Training Authority (LGLDP - 20239677)	12	-	-	-	-	-	12	12	-
Total: Transfers from Other grant providers	(481)	-	36	-	-	-	(445)	18	(463)
TOTAL GRANT ALLOCATIONS FROM PROVINCIAL, NATIONAL AND OTHER	(8 408)	(613)	464	6	-	-	(8 551)	98	(8 649)

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

3.3.1 **Supporting Table C12:**

DC5 Central Karoo - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M04 October

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	100.0%	
August	305	171	–	–	–	343	343	100.0%	
September	305	171	–	264	264	514	250	48.6%	13%
October	305	171	–	23	287	686	398	58.1%	14%
November	305	171	–	–	287	857	570	66.5%	14%
December	305	171	–	–	287	1 028	741	72.1%	14%
January	305	171	–	–	287	1 200	912	76.0%	14%
February	305	171	–	–	287	1 371	1 084	79.0%	14%
March	305	171	–	–	287	1 543	1 255	81.4%	14%
April	305	171	–	–	287	1 714	1 427	83.2%	0
May	305	171	–	–	287	1 886	1 598	84.8%	0
June	305	171	–	–	287	2 057	1 770	86.0%	0
Total Capital expenditure	3 663	2 057	–	287					

Supporting Table C12 reconciled with Table C5.

QUALITY CERTIFICATE

I, Tankiso Ben Mea, the Acting Municipal Manager of the Central Karoo District Municipality, hereby certify that –

(mark as appropriate)

☒

The monthly budget statements

☐

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

☐

Mid – year budget and performance assessment

For the month of October 2025/2026 financial year, has been prepared in accordance with the Municipal Finance Management Act and regulations made under the Act.

Print Name : Adv. T. Mea
Acting Municipal Manager

Signature ^{PP} 

Date : 14 November 2025