

CENTRAL KAROO DISTRICT MUNICIPALITY

(DC5)

SECTION 71 FINANCIAL REPORT

MONTH ENDING: 30 JUNE 2026

(MONTH 12 OF THE 2025/2026 FINANCIAL YEAR)



PURPOSE: *To submit the monthly budget statement to the Executive Mayor in terms of Section 71 of the Municipal Finance Management Act (MFMA) (Act 56 of 2003).*

PREPARED BY: Department of Financial Services Central Karoo District Municipality

DATE: 14 JULY 2026

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.

SECTION 1 - MAYORAL REPORT ON THE FINANCIAL PERFORMANCE FOR THE PERIOD ENDING 30 JUNE 2026

Municipality: Central Karoo District Municipality

Financial Year: 2025/2026

Reporting Period: June 2026

1. Executive Summary

In terms of the requirements of the **Municipal Finance Management Act (MFMA)**, the Mayor must consider the monthly budget statements submitted by the Accounting Officer and provide oversight on the financial performance of the municipality.

The financial results for the eleven months ended 30 June 2026 indicate that the municipality remains financially stable, although certain revenue streams and expenditure categories are performing below anticipated budget levels.

Total operating revenue (excluding capital grants) amounts to **R119.374 million** against the adjustment budget of **R122.361 million**, resulting in an unfavourable variance of **2%**.

Total operating expenditure amounts to **R122.712 million** against the adjustment budget of **R126.146 million**, resulting in underspending of **3%**.

The municipality recorded a year-to-date operating deficit of approximately **R1.5 million**.

Cash and cash equivalents amounted to **R4.951 million** at the end of June 2026.

2. Operating Revenue Performance

Total operating revenue generated for the period represents collection performance of approximately 98% against the approved budget.

The underperformance is mainly attributable to lower than anticipated receipts from agency services, interest earned and other operational revenue sources, however the variance (2%) is immaterial.

Description	Ref	Budget Year 2025/26						
		Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Revenue								
Exchange Revenue								
Sale of Goods and Rendering of Services		107	0	99	107	(9)	-8%	107
Agency services		5 557	394	5 976	5 557	418	8%	5 557
Interest from Current and Non Current Assets		1 095	62	1 067	1 095	(29)	-3%	1 095
Rental from Fixed Assets		—	—	—	—	—		—
Licence and permits		59	10	64	59	5	8%	59
Special rating levies		—	—	—	—	—		—
Operational Revenue		68 634	3 803	66 610	68 634	(2 024)	-3%	68 634
Non-Exchange Revenue						—		
Transfers and subsidies - Operational		46 907	548	45 539	46 907	(1 368)	-3%	46 907
Other Gains		—	—	19	—	19	#DIV/0!	—
Discontinued Operations		—	—	—	—	—		—
Total Revenue (excluding capital transfers and contributions)		122 361	4 817	119 374	122 361	(2 987)	-2%	122 361

3. Operating Expenditure Performance

Total operating expenditure represents expenditure performance of approximately 97% against the approved budget.

Significant expenditure variances include:

Description	Ref	Budget Year 2025/26						
		Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
<u>Expenditure By Type</u>								
Inventory consumed		14 597	48	12 009	14 597	(2 588)	-18%	14 597
Depreciation and amortisation		1 301	–	1 095	1 301	(206)	-16%	1 301
Contracted services		9 806	364	5 116	9 806	(4 690)	-48%	9 806

The most significant variance relates to contracted services, indicating slower implementation of projects and planned activities during the reporting period.

Employee-related costs remain within acceptable limits and reflect normal staff cost trends.

Operational expenditure remains controlled and within approved budget parameters.

Management will continue to monitor expenditure implementation to ensure optimal utilisation of approved budget allocations.

4. Operating Financial Position

The comparison between operating revenue and operating expenditure indicates that the municipality has recorded a **deficit of R1.5 million** for the reporting period.

The municipality maintained positive cash balances throughout the reporting period and remains able to meet its short-term obligations. The municipality's financial position indicates:

- Assets remain supported by grant funding and cash investments.
 - No abnormal deterioration in liquidity indicators observed.
 - Working capital position remains stable.
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5. Budget Implementation and Financial Management

The municipality's financial performance for June 2026 indicates a stable financial position with positive cash balances and controlled expenditure. Although certain revenue streams was below budget, the overall operating position is supported by expenditure containment measures and grant funding received during the financial year.

Attention will continue to be directed towards:

- Improving collection and revenue generation performance;
 - Accelerating implementation of capital projects;
 - Improving expenditure performance on contracted services;
 - Maintaining adequate cash reserves and liquidity levels; and
 - Ensuring achievement of budget targets before the end of the financial year.
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6. Recommendations

It is recommended that Council:

1. **Notes the financial performance of the municipality for the period ending 30 June 2026.**
2. **Notes the Year-to-Date revenue and expenditure performance against the approved Adjusted Budget.**
3. **Supports the continued implementation of expenditure control and revenue enhancement measures.**

SECTION 2 – YTD FINANCIAL PERFORMANCE, FINANCIAL POSITION AND CASHFLOW

2.1 Operating Revenue Assessment

Adjustment Budget vs YTD Actual

Indicator	Amount (R)
Adjusted Budget (Total Revenue)	±122.4 million
YTD Actual Revenue	±119.3 million

Revenue planning alignment

The alignment between the adjusted budget and the YTD budget indicates that:

- The revenue plan was **reasonably phased throughout the financial year**.
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2.2 Operating Expenditure Assessment

Adjustment Budget vs YTD Budget

Indicator	Amount (R)
Adjusted Budget (Total Expenditure)	±126.1 million
YTD Actual Expenditure	±122.7 million

Spending structure

The largest portions of the expenditure budget are allocated to:

- **Employee related costs**
- **Operational costs**
- **Inventory consumption**
- **Contracted services**

These categories form the **core operational expenditure** required to support municipal service delivery and administrative functions.

2.3 Budget Phasing and Implementation

The comparison between the **Adjustment Budget** and the **YTD Actuals** reflects the **budget implementation schedule**.

Indicator	Percentage of Annual Budget Implemented
Revenue	±98%
Expenditure	±97%

2.4 Financial Management Implications

1. Budget Credibility

The alignment between the adjustment budget and YTD budget indicates **reasonable budget credibility and planning**. Variances on both operating revenue and operating expenditure is immaterial.

2.5 Overall Assessment

The comparison between the **Adjustment Budget** and **YTD Budget** shows that:

- The municipality is **implementing their annual financial plan**.
- Budget phasing appears **relatively balanced**, although **expenditure is slightly ahead of revenue**.

Overall, the municipality's financial planning appears **generally aligned with the adjusted annual budget**.

SECTION 3 – GRANT REGISTER

CENTRAL KAROO MTREF ALLOCATIONS: ANNUAL GRANT REGISTER 2025/2026							
	Opening Balance	Received 2025/2026	Expenditure 2025/2026 (Excluding VAT)	VAT transferred to Revenue	Expenditure 2025/2026 (Including VAT)	Repayments 2025/2026	Closing Balance Unspent / (unpaid)
C DC5 Central Karoo							
Direct transfers							
Equitable share and related	-	39 084 000.00	(39 084 000.00)	-	(39 084 000.00)	-	-
Infrastructure	34 394.00	2 252 000.00	(2 070 698.57)	(158 132.41)		-	57 563.02
Rural roads assets management systems grant	34 394.00	2 252 000.00	(2 070 698.57)	(158 132.41)	(2 228 830.98)	-	57 563.02
Capacity building and other current transfers	122 513.00	2 376 000.00	(2 230 177.87)	(22 714.57)	(2 252 892.44)	(122 512.40)	123 108.16
Local government financial management grant	122 513.00	1 000 000.00	(835 948.31)	(17 976.52)	(853 924.83)	(122 512.40)	146 075.77
Expanded public works programme integrated grant for municipalities	-	1 376 000.00	(1 394 229.56)	(4 738.05)	(1 398 967.61)	-	(22 967.61)
Sub total direct transfers	156 907.00	43 712 000.00	(43 384 876.44)	(180 846.98)	(43 565 723.42)	(122 512.40)	180 671.18
Total: Transfers from National Treasury	156 907.00	43 712 000.00	(43 384 876.44)	(180 846.98)	(43 565 723.42)	(122 512.40)	180 671.18
Transfers for Provincial Departments							
Municipal Allocations from Provincial Department							
Provincial Treasury	-	1 185 000.00	(356 983.18)	(28 627.75)		-	799 389.07
<i>Western Cape Financial Management Capability Building Grant</i>	-	-	-	-	-	-	-
--> Capacity Building BTO	-	400 000.00	(114 175.48)	(7 206.59)	(121 382.07)	-	278 617.93
--> Long-Term Financial Plan	-	500 000.00	-	-	-	-	500 000.00
--> Performance Management and Development System	-	185 000.00	(142 807.70)	(21 421.16)	(164 228.86)	-	20 771.14
--> External Bursaries	-	100 000.00	(100 000.00)	-	(100 000.00)	-	-
Community Safety	251 754.00	613 000.00	-	-	-	(182 378.00)	682 376.00
Safety initiative Implementation - Whole of Society Approach (WOSA)	251 754.00	613 000.00	-	-	-	(182 378.00)	682 376.00
Local Government	2 904 031.00	2 277 628.40	(1 941 376.90)	(72 891.24)	(2 014 268.14)	(204 031.00)	2 963 360.26
Local Government Internship Grant	-	-	-	-	-	-	-
Western Cape Municipal Intervention Grant	699 100.00	-	(216 659.94)	-	(216 659.94)	(99 100.00)	383 340.06
Municipal Service Delivers and Capacity Building Grant	34 931.00	-	-	-	-	(34 931.00)	-
Fire Service Capacity Building Grant	1 570 000.00	2 277 628.40	(1 236 770.38)	-	(1 236 770.38)	(70 000.00)	2 540 858.02
Municipal Water Resilience Grant	600 000.00	-	(487 946.58)	(72 891.24)	(560 837.82)	-	39 162.18
Total: Transfers from Provincial Departments	3 155 785.00	4 075 628.40	(2 298 360.08)	(101 518.99)	(2 399 879.07)	(386 409.00)	4 445 125.33
Transfers for Other Grant Providers							
Municipal Allocations from other grant providers							
<i>of which</i>							
Other Grant Providers	316 028.00	507 373.00	(614 773.00)	(21 060.00)	(635 833.00)	(8 250.00)	179 318.00
The Chemical industries Education and Training Authority	131 068.00	445 500.00	(552 900.00)	(21 060.00)	(573 960.00)	(8 250.00)	(5 642.00)
Nedbank Winter Outreach	361.00	-	-	-	-	-	361.00
LGSETA (251200031/251200032)	-	-	-	-	-	-	-
Local Government Sector and Training Authority (Africa Creek)	201 784.00	-	-	-	-	-	201 784.00
Local Government Sector and Training Authority (LGLDP - 202331655 & 20233368)	(4 810.00)	-	-	-	-	-	(4 810.00)
Local Government Sector and Training Authority (LGLDP: 5428,543-2025)	-	61 873.00	(61 873.00)	-	(61 873.00)	-	-
Local Government Sector and Training Authority (LGLDP - 20239677)	(12 375.00)	-	-	-	-	-	(12 375.00)
Total: Transfers from Other grant providers	316 028.00	507 373.00	(614 773.00)	(21 060.00)	(635 833.00)	(8 250.00)	179 318.00
TOTAL GRANT ALLOCATIONS FROM PROVINCIAL, NATIONAL AND OTHER	3 628 720.00	48 295 001.40	(46 298 009.52)	(303 425.97)	(46 601 435.49)	(517 171.40)	4 805 114.51

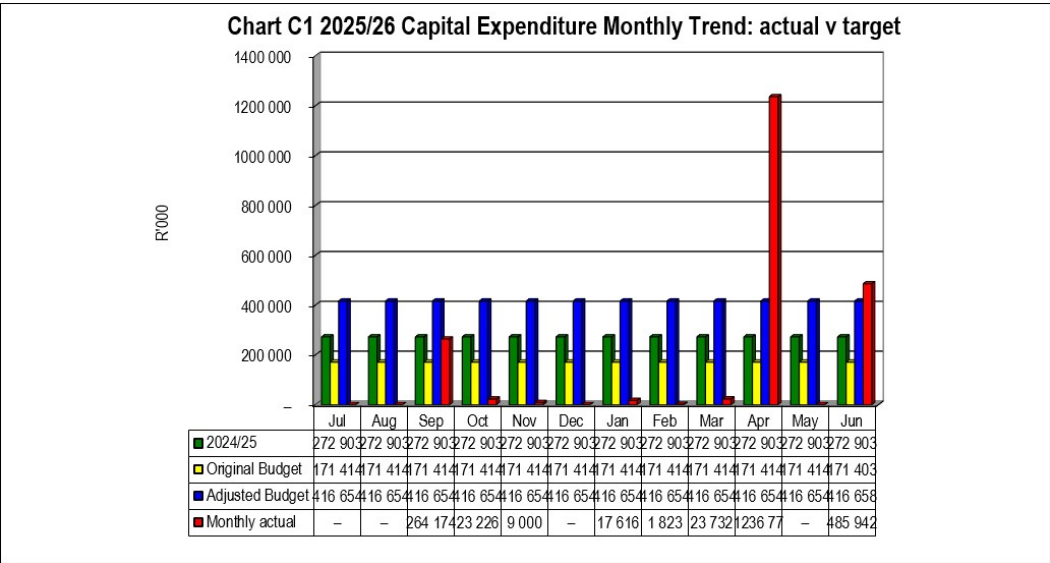
SECTION 4 - CAPITAL EXPENDITURE

Based on Table below (Capital Expenditure Monthly Trend: Actual v Target):

- Capital implementation continues during Month 12.
- Spending remains aligned with grant-funded infrastructure programmes.

Key Risk

Late project execution may trigger grant rollover applications.



SECTION 5 - CASH AND INVESTMENT MANAGEMENT

The municipality's liquidity position as of **30 June 2026** is summarized below:

Total Cash and Cash Equivalents after commitments (June 2026)

→ (R652 733)

However, this is due to outstanding claims from Western Cape Department of Infrastructure.

Composition

Commitments mainly relate to:

- Infrastructure projects;

- Contractual obligations;

Commitments against Cash and Cash Equivalents		June 2026
Item	Amount	
Cash in Bank	199 515.36	
ABSA ACC NO. 1540000014	125 174.79	
FNB ACC NO. 62062151429	22 815.69	
NEDBANK ACC NO. 1178835510	51 524.88	
Call investment deposits	4 751 044.64	
Nedbank : 03/7881151625/000001	1 185 433.57	
Nedbank : 03/7881150777/000001	109 572.68	
Nedbank : 03/7881121858/000012	52 277.43	
Nedbank : 03/7881125551/000077	57 279.22	
Nedbank : 03/7881114568/000001	124 083.40	
ABSA: 9393988728	2 567 166.42	
ABSA: 9396449741	615 731.11	
FNB : 62835272361	39 500.81	
Total Cash and Cash equivalents	4 950 560.00	
Total commitments against cash	5 603 293.07	
Unspent Conditional Grants	4 805 114.51	
Capital Replacement Reserves	-	
Self Insurance Reserve	-	
Consumer & Sundry Deposits	-	
Creditors	798 178.56	
Performance Bonus Provision	-	
Provision for Landfill Site Rehabilitation	-	
Provision for Environmental Rehabilitation	-	
Provision for Leave Payments	-	
Retentions	-	
	-652 733.07	

SECTION 6 - CREDITORS AND DEBTORS

DC5 Central Karoo - Supporting Table SC4 Monthly Budget Statement - aged creditors - M12 June

Description	NT Code	Budget Year 2025/26								
		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	764	30	-	0	0	0	1	3	798
Auditor General	0800	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-
Medical Aid deductions	0950	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	764	30	-	0	0	0	1	3	798

Overall creditors Position

- **Total Creditors:** R 798 178
- **Creditors older than 30 days:** R 33 868

Assessment

- Approximately 4% of total creditors are older than 30 days.

DC5 Central Karoo - Supporting Table SC3 Monthly Budget Statement - aged debtors - M12 June

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	17	37	-	-	-	-	-	402	456	402	-	-	-
Total By Income Source	2000	17	37	-	-	-	-	-	402	456	402	-	-	-
2024/25 - totals only		65257	6711	100	24935	0	167	0	317413	415	343	0	0	-
Debtors Age Analysis By Customer Group														
Organs of State	2200	-	-	-	-	-	-	-	57	57	57	-	-	-
Commercial	2300	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	2400	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2500	17	37	-	-	-	-	-	345	399	345	-	-	-
Total By Customer Group	2600	17	37	-	-	-	-	-	402	456	402	-	-	-

Overall Debtors Position

- **Total Debtors:** R455 953
- **Debtors older than 1 year:** R401 624

Assessment

- Approximately **88% of total debtors are older than one year**.
- This indicates a **very high concentration of long-outstanding debt**, which is generally considered **high risk and difficult to recover** in municipal finance.

In terms of financial governance guidance from the National Treasury of South Africa, a debtor book with such a large proportion of aged debt typically signals:

- Weak **revenue collection performance**
- Possible **billing or data quality issues**
- Insufficient **credit control and debt collection enforcement**

The majority of the debtors over 90 days pertains to previous councillors and the municipality are actively attempting to collect the outstanding debt.

SECTION 7 – IN-YEAR BUDGET TABLES

DC5 Central Karoo - Table C1 Monthly Budget Statement Summary - M12 June

Description	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									
Financial Performance									
Property rates	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-
Investment revenue	1 475	2 036	1 095	62	1 067	1 095	(29)	-3%	1 095
Transfers and subsidies - Operational	47 733	45 225	46 907	548	45 539	46 907	(1 368)	(0)	46 907
Other own revenue	66 224	77 342	74 358	4 207	72 768	74 358	(1 590)	-2%	74 358
Total Revenue (excluding capital transfers and contributions)	115 432	124 603	122 361	4 817	119 374	122 361	(2 987)	-2%	122 361
Employee costs	68 655	67 136	69 927	5 987	74 116	69 927	4 189	6%	69 927
Remuneration of Councillors	5 640	5 677	5 436	443	5 426	5 436	(10)	-0%	5 436
Depreciation and amortisation	1 025	766	1 301	-	1 095	1 301	(206)	-16%	1 301
Interest	817	52	-	-	-	-	-	-	-
Inventory consumed and bulk purchases	14 473	22 436	14 597	48	12 009	14 597	(2 588)	-18%	14 597
Transfers and subsidies	234	135	379	35	362	379	(17)	-5%	379
Other expenditure	24 907	28 283	34 506	1 649	29 704	34 506	(4 802)	-14%	34 506
Total Expenditure	115 751	124 486	126 146	8 162	122 712	126 146	(3 434)	-3%	126 146
Surplus/(Deficit)	(319)	117	(3 786)	(3 344)	(3 339)	(3 786)	447	-12%	(3 786)
Transfers and subsidies - capital (monetary allocations)	430	2 000	4 196	1 798	1 798	4 196	(2 399)	-57%	4 196
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	111	2 117	411	(1 547)	(1 541)	411	(1 952)	-475%	411
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	111	2 117	411	(1 547)	(1 541)	411	(1 952)	-475%	411
Capital expenditure & funds sources									
Capital expenditure	3 275	2 057	5 000	486	2 062	5 000	(2 938)	-59%	5 000
Capital transfers recognised	3 214	-	4 566	486	1 827	4 566	(2 739)	-60%	4 566
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	60	2 057	434	-	235	434	(199)	-46%	434
Total sources of capital funds	3 275	2 057	5 000	486	2 062	5 000	(2 938)	-59%	5 000
Financial position									
Total current assets	23 459	13 596	16 493		13 985				16 493
Total non current assets	14 095	8 121	24 034		20 159				24 034
Total current liabilities	23 022	(79 695)	13 311		13 051				13 311
Total non current liabilities	13 643	-	13 643		13 643				13 643
Community wealth/Equity	5 911	(733)	12 429		8 991				12 429
Cash flows									
Net cash from (used) operating	80 586	8 722	6 324	6 321	122 983	6 324	(116 659)	-1845%	6 324
Net cash from (used) investing	-	(2 057)	(5 750)	-	(1 319)	(5 750)	(4 431)	77%	(5 750)
Net cash from (used) financing	-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the month/year end	93 273	6 665	5 755	6 321	126 845	5 755	(121 090)	-2104%	5 755
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	17	37	-	-	-	-	-	402	456
Creditors Age Analysis									
Total Creditors	764	30	-	0	0	0	1	3	798

DC5 Central Karoo - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M 12 June

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>		56 534	55 348	52 365	1 139	51 638	52 365	(727)	-1%	52 365
Executive and council		50 218	51 111	48 353	790	48 753	48 353	400	1%	48 353
Finance and administration		6 317	4 236	4 012	349	2 885	4 012	(1 126)	-28%	4 012
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		430	2 042	4 100	1 798	1 798	4 100	(2 302)	-56%	4 100
Community and social services		430	2 000	4 100	1 798	1 798	4 100	(2 302)	-56%	4 100
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		0	42	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		58 897	69 213	70 092	3 678	67 735	70 092	(2 357)	-3%	70 092
Planning and development		541	613	1 492	(122)	1 159	1 492	(333)	-22%	1 492
Road transport		58 356	68 600	68 600	3 800	66 576	68 600	(2 024)	-3%	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	115 862	126 603	126 557	6 615	121 171	126 557	(5 386)	-4%	126 557
Expenditure - Functional										
<i>Governance and administration</i>		41 259	36 132	39 440	2 787	38 081	39 440	(1 358)	-3%	39 440
Executive and council		11 814	11 181	11 332	807	10 991	11 332	(341)	-3%	11 332
Finance and administration		27 820	23 799	27 229	1 916	26 221	27 229	(1 008)	-4%	27 229
Internal audit		1 626	1 152	879	64	869	879	(10)	-1%	879
<i>Community and public safety</i>		9 113	11 470	10 297	711	10 005	10 297	(292)	-3%	10 297
Community and social services		2 859	4 116	3 066	203	2 986	3 066	(80)	-3%	3 066
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		49	-	152	-	17	152	(136)	-89%	152
Housing		-	-	-	-	-	-	-	-	-
Health		6 205	7 354	7 079	508	7 002	7 079	(76)	-1%	7 079
<i>Economic and environmental services</i>		65 429	76 884	76 410	4 664	74 626	76 410	(1 784)	-2%	76 410
Planning and development		5 070	8 284	7 835	315	7 466	7 835	(369)	-5%	7 835
Road transport		60 360	68 600	68 575	4 348	67 161	68 575	(1 415)	-2%	68 575
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
<i>Other</i>		36	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	115 837	124 486	126 146	8 162	122 712	126 146	(3 434)	-3%	126 146
Surplus/ (Deficit) for the year		24	2 117	411	(1 547)	(1 541)	411	(1 952)	-4.752516	411

DC5 Central Karoo - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M12 June

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 - [NAME OF VOTE 1]		50 218	51 111	48 353	790	48 753	48 353	400	0.8%	48 353
Vote 2 - [NAME OF VOTE 2]		—	—	—	—	—	—	—	—	—
Vote 3 - [NAME OF VOTE 3]		3 361	2 192	2 854	287	1 583	2 854	(1 271)	-44.5%	2 854
Vote 4 - [NAME OF VOTE 4]		3 927	4 700	6 750	1 738	4 259	6 750	(2 490)	-36.9%	6 750
Vote 5 - [NAME OF VOTE 5]		58 356	68 600	68 600	3 800	66 576	68 600	(2 024)	-3.0%	68 600
Vote 6 - [NAME OF VOTE 6]		—	—	—	—	—	—	—	—	—
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	115 862	126 603	126 557	6 615	121 171	126 557	(5 386)	-4.3%	126 557
Expenditure by Vote	1									
Vote 1 - [NAME OF VOTE 1]		12 867	12 388	11 547	803	11 332	11 547	(215)	-1.9%	11 547
Vote 2 - [NAME OF VOTE 2]		0	—	—	—	—	—	—	—	—
Vote 3 - [NAME OF VOTE 3]		22 137	18 136	22 502	1 607	21 272	22 502	(1 229)	-5.5%	22 502
Vote 4 - [NAME OF VOTE 4]		20 460	25 410	23 523	1 403	22 950	23 523	(573)	-2.4%	23 523
Vote 5 - [NAME OF VOTE 5]		60 371	68 553	68 575	4 349	67 158	68 575	(1 417)	-2.1%	68 575
Vote 6 - [NAME OF VOTE 6]		—	—	—	—	—	—	—	—	—
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	115 835	124 486	126 146	8 162	122 712	126 146	(3 434)	-2.7%	126 146
Surplus/ (Deficit) for the year	2	27	2 117	411	(1 547)	(1 541)	411	(1 952)	-475.3%	411

DC5 Central Karoo - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M12 June

Description	Ref	Budget Year 2025/26						
		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		107	0	99	107	(9)	-8%	107
Agency services		5 557	394	5 976	5 557	418	8%	5 557
Interest		-	-	-	-	-		-
Interest earned from Receivables		-	-	-	-	-		-
Interest from Current and Non Current Assets		1 095	62	1 067	1 095	(29)	-3%	1 095
Dividends		-	-	-	-	-		-
Rent on Land		-	-	-	-	-		-
Rental from Fixed Assets		-	-	-	-	-		-
Licence and permits		59	10	64	59	5	8%	59
Special rating levies		-	-	-	-	-		-
Operational Revenue		68 634	3 803	66 610	68 634	(2 024)	-3%	68 634
Non-Exchange Revenue								
Property rates		-	-	-	-	-		-
Surcharges and Taxes		-	-	-	-	-		-
Fines, penalties and forfeits		-	-	-	-	-		-
Licence and permits		-	-	-	-	-		-
Transfers and subsidies - Operational		46 907	548	45 539	46 907	(1 368)	-3%	46 907
Interest		-	-	-	-	-		-
Fuel Levy		-	-	-	-	-		-
Operational Revenue		-	-	-	-	-		-
Gains on disposal of Assets		-	-	-	-	-		-
Other Gains		-	-	19	-	19	#DIV/0!	-
Discontinued Operations		-	-	-	-	-		-
Total Revenue (excluding capital transfers and contributions)		122 361	4 817	119 374	122 361	(2 987)	-2%	122 361
Expenditure By Type								
Employee related costs		69 927	5 987	74 116	69 927	4 189	6%	69 927
Remuneration of councillors		5 436	443	5 426	5 436	(10)	0%	5 436
Bulk purchases - electricity		-	-	-	-	-		-
Inventory consumed		14 597	48	12 009	14 597	(2 588)	-18%	14 597
Debt impairment		-	-	-	-	-		-
Depreciation and amortisation		1 301	-	1 095	1 301	(206)	-16%	1 301
Interest		-	-	-	-	-		-
Contracted services		9 806	364	5 116	9 806	(4 690)	-48%	9 806
Transfers and subsidies		379	35	362	379	(17)	-5%	379
Irrecoverable debts written off		-	-	-	-	-		-
Operational costs		24 700	1 285	24 570	24 700	(130)	-1%	24 700
Losses on Disposal of Assets		-	-	-	-	-		-
Other Losses		-	-	18	-	18	#DIV/0!	-
Total Expenditure		126 146	8 162	122 712	126 146	(3 434)	-3%	126 146
Surplus/(Deficit)		(3 786)	(3 344)	(3 339)	(3 786)	447	(0)	(3 786)
Transfers and subsidies - capital (monetary allocations)		4 196	1 798	1 798	4 196	(2 399)	(0)	4 196
Transfers and subsidies - capital (in-kind)		-	-	-	-	-		-
Surplus/(Deficit) after capital transfers & contributions		411	(1 547)	(1 541)	411	(1 952)	(0)	411
Income Tax		-	-	-	-	-		-
Surplus/(Deficit) after income tax		411	(1 547)	(1 541)	411	(1 952)	(0)	411
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-		-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-		-
Surplus/(Deficit) attributable to municipality		411	(1 547)	(1 541)	411	(1 952)	(0)	411
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-		-
Intercompany/Parent subsidiary transactions		-	-	-	-	-		-
Surplus/ (Deficit) for the year		411	(1 547)	(1 541)	411	(1 952)	(0)	411

DC5 Central Karoo - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M12 June

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 - [NAME OF VOTE 1]			19	-	-	-	-	-	-		-
Vote 2 - [NAME OF VOTE 2]			-	-	-	-	-	-	-		-
Vote 3 - [NAME OF VOTE 3]			26	-	-	-	-	-	-		-
Vote 4 - [NAME OF VOTE 4]			597	-	-	-	-	-	-		-
Vote 5 - [NAME OF VOTE 5]			-	-	-	-	-	-	-		-
Vote 6 - [NAME OF VOTE 6]			-	-	-	-	-	-	-		-
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 Capital Multi-year expenditure		4,7	642	-	-	-	-	-	-		-
Single Year expenditure appropriation		2									
Vote 1 - [NAME OF VOTE 1]			12	9	39	-	39	39	-		39
Vote 2 - [NAME OF VOTE 2]			-	-	-	-	-	-	-		-
Vote 3 - [NAME OF VOTE 3]			145	16	163	-	163	163	-		163
Vote 4 - [NAME OF VOTE 4]			2 475	2 033	4 798	486	1 860	4 798	(2 938)	-61%	4 798
Vote 5 - [NAME OF VOTE 5]			-	-	-	-	-	-	-		-
Vote 6 - [NAME OF VOTE 6]			-	-	-	-	-	-	-		-
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 Capital single-year expenditure		4	2 633	2 057	5 000	486	2 062	5 000	(2 938)	-59%	5 000
Total Capital Expenditure			3 275	2 057	5 000	486	2 062	5 000	(2 938)	-59%	5 000
Capital Expenditure - Functional Classification											
Governance and administration			800	24	202	-	202	202	-		202
Executive and council			628	9	39	-	39	39	-		39
Finance and administration			171	16	163	-	163	163	-		163
Internal audit			-	-	-	-	-	-	-		-
Community and public safety			2 454	61	4 492	486	1 747	4 492	(2 745)	-61%	4 492
Community and social services			2 453	-	4 462	486	1 723	4 462	(2 739)	-61%	4 462
Sport and recreation			-	-	-	-	-	-	-		-
Public safety			-	-	-	-	-	-	-		-
Housing			-	-	-	-	-	-	-		-
Health			1	61	30	-	24	30	(6)	-20%	30
Economic and environmental services			21	1 972	306	-	114	306	(193)	-63%	306
Planning and development			21	1 972	306	-	114	306	(193)	-63%	306
Road transport			-	-	-	-	-	-	-		-
Environmental protection			-	-	-	-	-	-	-		-
Trading services			-	-	-	-	-	-	-		-
Energy sources			-	-	-	-	-	-	-		-
Water management			-	-	-	-	-	-	-		-
Waste water management			-	-	-	-	-	-	-		-
Waste management			-	-	-	-	-	-	-		-
Other			-	-	-	-	-	-	-		-
Total Capital Expenditure - Functional Classification		3	3 275	2 057	5 000	486	2 062	5 000	(2 938)	-59%	5 000
Funded by:											
National Government			761	-	105	-	105	105	-		105
Provincial Government			2 453	-	4 462	486	1 723	4 462	(2 739)	-61%	4 462
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	-	4 566	486	1 827	4 566	(2 739)	-60%	4 566
Borrowing		6	-	-	-	-	-	-	-		-
Internally generated funds			60	2 057	434	-	235	434	(199)	-46%	434
Total Capital Funding			3 275	2 057	5 000	486	2 062	5 000	(2 938)	-59%	5 000

DC5 Central Karoo - Table C6 Monthly Budget Statement - Financial Position - M12 June

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	5 755	4 064	5 755
Trade and other receivables from exchange transactions		389	663	389	430	389
Receivables from non-exchange transactions		–	–	–	–	–
Current portion of non-current receivables		655	1 581	655	655	655
Inventory		1 378	–	1 378	611	1 378
VAT		(202)	4 688	(202)	(296)	(202)
Other current assets		16 059	–	8 518	8 521	8 518
Total current assets		23 459	13 596	16 493	13 985	16 493
Non current assets						
Investments		–	–	–	–	–
Investment property		–	–	–	–	–
Property, plant and equipment		7 312	8 121	17 251	13 376	17 251
Biological assets		–	–	–	–	–
Living and non-living resources		–	–	–	–	–
Heritage assets		–	–	–	–	–
Intangible assets		37	–	37	37	37
Trade and other receivables from exchange transactions		–	–	–	–	–
Non-current receivables from non-exchange transactions		6 746	–	6 746	6 746	6 746
Other non-current assets		–	–	–	–	–
Total non current assets		14 095	8 121	24 034	20 159	24 034
TOTAL ASSETS		37 554	21 717	40 527	34 144	40 527
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Financial liabilities		–	–	–	–	–
Consumer deposits		–	–	–	–	–
Trade and other payables from exchange transactions		13 698	(72 763)	3 094	1 663	3 094
Trade and other payables from non-exchange transactions		3 569	(8 144)	3 629	3 931	3 629
Provision		6 490	–	6 490	6 490	6 490
VAT		(735)	1 213	99	966	99
Other current liabilities		–	–	–	–	–
Total current liabilities		23 022	(79 695)	13 311	13 051	13 311
Non current liabilities						
Financial liabilities		–	–	–	–	–
Provision		2 829	–	2 829	2 829	2 829
Long term portion of trade payables		–	–	–	–	–
Other non-current liabilities		10 814	–	10 814	10 814	10 814
Total non current liabilities		13 643	–	13 643	13 643	13 643
TOTAL LIABILITIES		36 665	(79 695)	26 954	26 694	26 954
NET ASSETS	2	889	101 412	13 573	7 450	13 573
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		5 911	(733)	12 429	8 991	12 429
Reserves and funds		–	–	–	–	–
Other		–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	5 911	(733)	12 429	8 991	12 429

DC5 Central Karoo - Table C7 Monthly Budget Statement - Cash Flow - M12 June

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	92 020	7 193	99 814	92 020	7 794	8%	92 020
Transfers and Subsidies - Operational		-	45 225	43 705	0	48 040	43 705	4 335	10%	43 705
Transfers and Subsidies - Capital		-	2 366	4 196	-	-	4 196	(4 196)	-100%	4 196
Interest		-	2 036	1 095	17	334	1 095	(761)	-70%	1 095
Dividends		-	-	-	-	-	-	-		-
Payments										
Suppliers and employees		(64 129)	(135 608)	(134 693)	(889)	(25 205)	(134 693)	(109 488)	81%	(134 693)
Interest		-	(52)	-	-	-	-	-		-
Transfers and Subsidies		-	(135)	-	-	-	-	-		-
NET CASH FROM/(USED) OPERATING ACTIVITIES		80 586	8 722	6 324	6 321	122 983	6 324	(116 659)	-1845%	6 324
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)	(5 750)	-	(1 319)	(5 750)	(4 431)	77%	(5 750)
NET CASH FROM/(USED) INVESTING ACTIVITIES		-	(2 057)	(5 750)	-	(1 319)	(5 750)	(4 431)	77%	(5 750)
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	574	6 321	121 664	574			574
Cash/cash equivalents at beginning:		12 687	-	5 181	-	5 181	5 181			5 181
Cash/cash equivalents at month/year end:		93 273	6 665	5 755	6 321	126 845	5 755			5 755

QUALITY CERTIFICATE

I, TB 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 June 2025/2026 financial year, has been prepared in accordance with the Municipal Finance Management Act and regulations made under the Act.

Print Name :

Acting Municipal Manager

Signature

Date : 14 July 2026