

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 April 2009.

MONTHLY AND QUARTERLY BUDGET STATEMENT FEBRUARY 2025



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1. **GLOSSARY**

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

- 1.9 **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 2024/2025 in line with the approved Service Delivery and Implementation Plan.

2.1.1.2 Other Information:

Under the month of review the municipality tabled and approved the 2nd Adjustment Budget.

2.2 SECTION 2 – RESOLUTIONS:

The recommended Resolution to Council with regard to the FEBRUARY2025 In-Year Report is:

RESOLVED:

- (a) That the Council take note of contents in the in-year monthly report for FEBRUARY2025 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. Financial Performance:

1

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:

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.

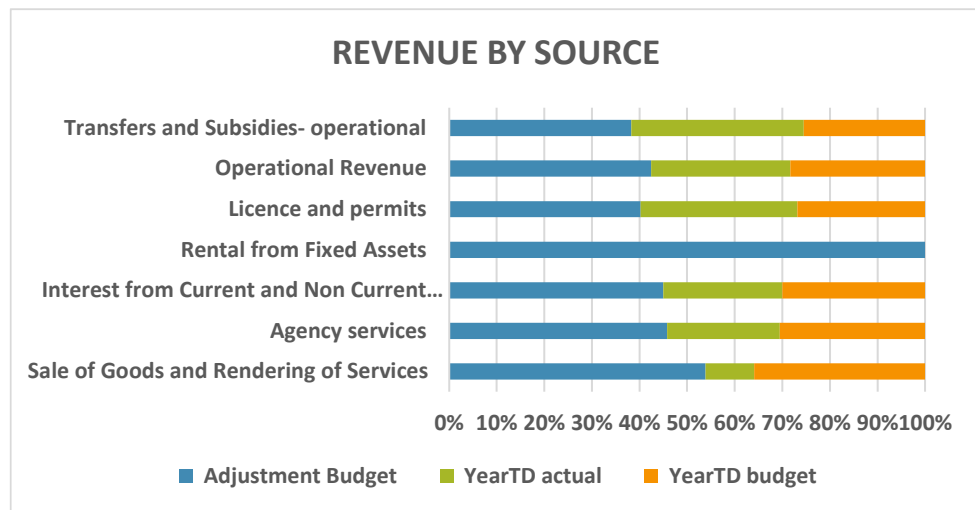
| | Capital Expenditure | Operating Expenditure | Operating Revenue |
|-------------------------------|----------------------------|------------------------------|--------------------------|
| Original Budget | 6 024 672,00 | 123 424 666,00 | 127 590 787,00 |
| Actual spend / received (YTD) | 3 025 100,00 | 79 907 968,00 | 97 181 734,00 |
| Percentage Spend (YTD) | 50% | 65% | 76% |

The table reflects spending of the capital budget of 50%. The total operating expenditure and revenue reflects percentage spent of 65% and 76% 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 R45 033 million for the actual year to date represents 68.88% of the total budget amount.

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

The budget amount for Interest earned R1 950 million, whilst the year-to-date actual revenue is R1 082 million. Thus, reflecting receipt of 55.52 % at the end of February 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 R79 907 968.00

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

3

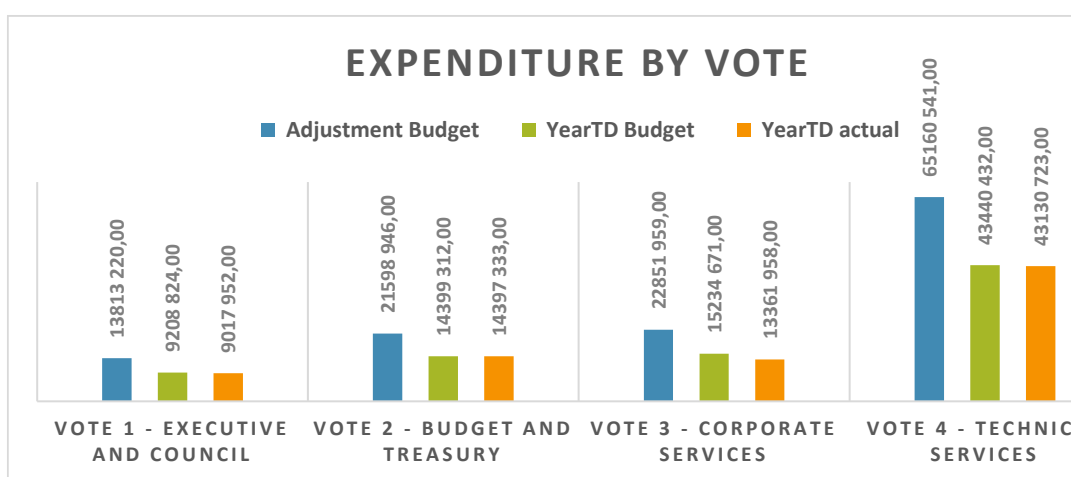


Figure 2 – Breakdown Operating Expenditure by Municipal Vote

| Expenditure by Vote | Adjustment Budget | YearTD Budget | YearTD actual | % Spend |
|----------------------------------|-----------------------|----------------------|----------------------|---------------|
| Vote 1 - EXECUTIVE AND COUNCIL | 13 813 220,00 | 9 208 824,00 | 9 017 952,00 | 65,28% |
| Vote 2 - BUDGET AND TREASURY | 21 598 946,00 | 14 399 312,00 | 14 397 333,00 | 66,66% |
| Vote 3 - CORPORATE SERVICES | 22 851 959,00 | 15 234 671,00 | 13 361 958,00 | 58,47% |
| Vote 4 - TECHNICAL SERVICES | 65 160 541,00 | 43 440 432,00 | 43 130 723,00 | 66,19% |
| Total Expenditure by Vote | 123 424 666,00 | 82 283 239,00 | 79 907 966,00 | 65% |

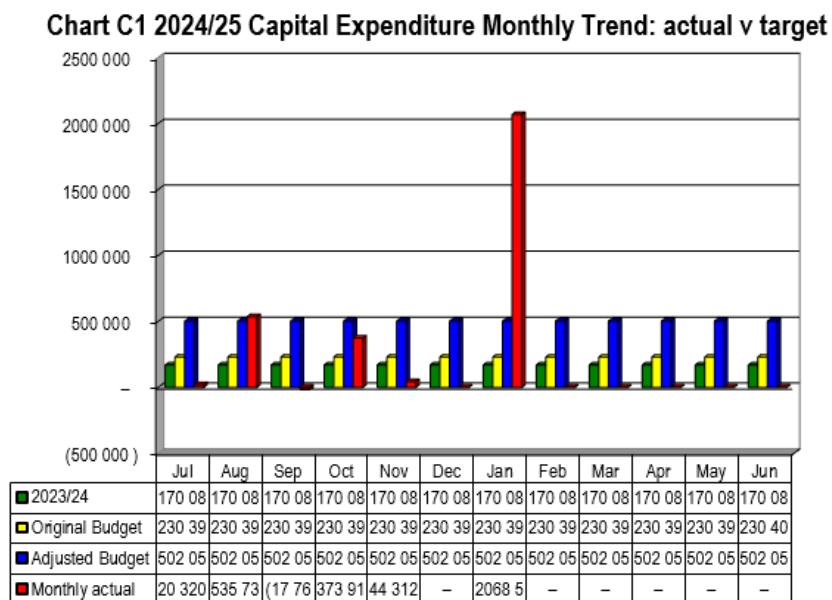
The budget for Corporate Services is R22 851 million of which R13 361 million has been expended representing 58.47% of the budget amount.

The budget for Budget and Treasury is R 21 598 million of which R14 397 million has been expended representing 66.66% of the budget amount.

The budget for Executive and Council is R 13 813 million of which R 9 017 million has been expended representing 65.28% of the budget amount.

2.3.2.4 Capital Expenditure (Figure 3):

There was capital spending of R 3 025 100 for the financial year to date, representing a capital spending percentage of 50% at the end of FEBRUARY 2025. The total capital budget is R 6 024 672. 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 FEBRUARY 2025 amounts to R9 602 914.58 million.

| Commitments against Cash and Cash Equivalents | | FEB 2025 |
|---|--|---------------|
| Item | | Amount |
| Cash in Bank | | 8 139 693,54 |
| Call investment deposits | | 5 660 766,96 |
| Total Cash and Cash equivalents | | 13 800 460,50 |
| Total commitments against cash | | 4 197 545,92 |
| Unspent Conditional Grants | | 3 874 140,34 |
| Creditors | | 323 405,58 |
| | | 9 602 914,58 |
| | | |

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.

DC5 Central Karoo - Table C1 Monthly Budget Statement Summary - M08 February

| Description | 2023/24 | Budget Year 2024/25 | | | | | | | |
|--|------------------|---------------------|-------------------|--------------------|--------------------|--------------------|---------------------|-----------------|--------------------|
| | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | | | | | | | | | |
| Financial Performance | | | | | | | | | |
| Property rates | – | – | – | – | – | – | – | – | – |
| Service charges | – | – | – | – | – | – | – | – | – |
| Investment revenue | 1 705 | 1 950 | 1 950 | 39 | 1 083 | 1 300 | (217) | -17% | 1 950 |
| Transfers and subsidies - Operational | 45 691 | 46 892 | 48 556 | 386 | 45 672 | 32 371 | 13 501 | 0 | 48 556 |
| Other own revenue | 74 042 | 73 580 | 73 516 | 14 051 | 49 179 | 49 010 | 169 | 0% | – |
| Total Revenue (excluding capital transfers and contributions) | 121 438 | 122 422 | 124 022 | 14 477 | 96 134 | 82 681 | 13 453 | 16% | 124 022 |
| Employee costs | 67 829 | 67 473 | 68 773 | 5 227 | 45 376 | 45 849 | (473) | -1% | 68 773 |
| Remuneration of Councilors | 4 975 | 5 200 | 5 438 | 668 | 3 802 | 3 625 | 176 | 5% | 5 438 |
| Depreciation and amortisation | 375 | 1 035 | 917 | – | 535 | 611 | (76) | -13% | 917 |
| Interest | 843 | 50 | 50 | – | – | 33 | (33) | -100% | 50 |
| Inventory consumed and bulk purchases | 14 106 | 18 089 | 15 511 | 1 340 | 9 160 | 10 341 | (1 181) | -11% | 15 511 |
| Transfers and subsidies | 1 199 | 260 | 211 | 20 | 59 | 141 | (82) | -58% | 211 |
| Other expenditure | 33 047 | 31 012 | 32 524 | 2 005 | 20 977 | 21 683 | (706) | -3% | 32 524 |
| Total Expenditure | 122 374 | 123 118 | 123 425 | 9 261 | 79 908 | 82 283 | (2 375) | -3% | 123 425 |
| Surplus/(Deficit) | (935) | (696) | 597 | 5 216 | 16 226 | 398 | 15 828 | 3977% | 597 |
| Transfers and subsidies - capital (monetary allocations) | – | 2 889 | 3 389 | – | 1 048 | 2 259 | (1 212) | -54% | 3 389 |
| Transfers and subsidies - capital (in-kind) | – | – | 180 | – | – | 120 | (120) | -100% | 180 |
| Surplus/(Deficit) after capital transfers & contributions | (935) | 2 193 | 4 166 | 5 216 | 17 274 | 2 777 | 14 496 | 522% | 4 166 |
| Share of surplus/ (deficit) of associate | – | – | – | – | – | – | – | – | – |
| Surplus/ (Deficit) for the year | (935) | 2 193 | 4 166 | 5 216 | 17 274 | 2 777 | 14 496 | 522% | 4 166 |
| Capital expenditure & funds sources | | | | | | | | | |
| Capital expenditure | 2 041 | 2 765 | 6 025 | – | 3 025 | 4 016 | (991) | -25% | 6 025 |
| Capital transfers recognised | 1 937 | 2 512 | 5 537 | – | 2 980 | 3 692 | (712) | -19% | 5 537 |
| Borrowing | – | – | – | – | – | – | – | – | – |
| Internally generated funds | 104 | 253 | 331 | – | 46 | 221 | (175) | -79% | 331 |
| Total sources of capital funds | 2 041 | 2 765 | 5 868 | – | 3 025 | 3 912 | (887) | -23% | 5 868 |
| Financial position | | | | | | | | | |
| Total current assets | 19 479 | 20 075 | 22 203 | | 19 395 | | | | 22 203 |
| Total non current assets | 17 250 | 19 429 | 22 240 | | 19 741 | | | | 22 240 |
| Total current liabilities | 12 888 | 10 364 | 15 492 | | 8 581 | | | | 15 492 |
| Total non current liabilities | 13 281 | 14 069 | 13 822 | | 13 281 | | | | 13 822 |
| Community wealth/Equity | 10 961 | 17 324 | 11 564 | | 17 274 | | | | 11 564 |
| Cash flows | | | | | | | | | |
| Net cash from (used) operating | 45 078 | 4 356 | 4 356 | 6 144 | 11 469 | 2 904 | (8 566) | -295% | 4 356 |
| Net cash from (used) investing | 6 484 | (3 180) | (7 185) | – | (10 720) | (9 152) | 1 568 | -17% | (7 185) |
| Net cash from (used) financing | – | – | – | (5 227) | (45 376) | – | 45 376 | #DIV/0! | – |
| Cash/cash equivalents at the month/year end | 62 926 | 12 506 | 9 858 | 917 | (31 940) | 6 438 | 38 378 | 596% | 9 858 |
| 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 | 32 | 1 | – | – | – | – | – | 406 | 439 |
| Debtors Age Analysis | | | | | | | | | |
| Total Creditors | 219 | 102 | – | 0 | 0 | 0 | 1 | 0 | 323 |

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

This 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) - M08 February

| Description | Ref | 2023/24 | Budget Year 2024/25 | | | | | | | |
|--|-----|-----------------|---------------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|
| | | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | 1 | | | | | | | | | |
| Revenue - Functional | | | | | | | | | | |
| <i>Governance and administration</i> | | 54 160 | 55 905 | 59 423 | 984 | 51 563 | 39 615 | 11 948 | 30% | 59 423 |
| Executive and council | | 48 215 | 50 258 | 52 601 | 801 | 37 165 | 35 067 | 2 098 | 6% | 52 601 |
| Finance and administration | | 5 946 | 5 646 | 6 822 | 182 | 14 398 | 4 548 | 9 850 | 217% | 6 822 |
| Internal audit | | - | - | - | - | - | - | - | - | - |
| <i>Community and public safety</i> | | 81 | 1 540 | 2 040 | - | 430 | 1 360 | (930) | -68% | 2 040 |
| Community and social services | | 75 | 1 500 | 2 000 | - | 430 | 1 333 | (903) | -68% | 2 000 |
| Sport and recreation | | - | - | - | - | - | - | - | - | - |
| Public safety | | - | - | - | - | - | - | - | - | - |
| Housing | | - | - | - | - | - | - | - | - | - |
| Health | | 6 | 40 | 40 | - | 0 | 27 | (27) | -99% | 40 |
| <i>Economic and environmental services</i> | | 67 197 | 67 866 | 66 128 | 13 493 | 45 188 | 44 085 | 1 103 | 3% | 66 128 |
| Planning and development | | 1 416 | 2 531 | 793 | - | 212 | 528 | (316) | -60% | 793 |
| Road transport | | 65 782 | 65 335 | 65 335 | 13 493 | 44 976 | 43 557 | 1 419 | 3% | 65 335 |
| Environmental protection | | - | - | - | - | - | - | - | - | - |
| <i>Trading services</i> | | - | - | - | - | - | - | - | - | - |
| Energy sources | | - | - | - | - | - | - | - | - | - |
| Water management | | - | - | - | - | - | - | - | - | - |
| Waste water management | | - | - | - | - | - | - | - | - | - |
| Waste management | | - | - | - | - | - | - | - | - | - |
| <i>Other</i> | 4 | - | - | - | - | - | - | - | - | - |
| Total Revenue - Functional | 2 | 121 438 | 125 311 | 127 591 | 14 477 | 97 182 | 85 061 | 12 121 | 14% | 127 591 |
| Expenditure - Functional | | | | | | | | | | |
| <i>Governance and administration</i> | | 40 845 | 40 987 | 41 497 | 2 978 | 26 995 | 27 665 | (670) | -2% | 41 497 |
| Executive and council | | 10 339 | 11 686 | 12 024 | 1 172 | 7 737 | 8 016 | (280) | -3% | 12 024 |
| Finance and administration | | 29 312 | 27 658 | 27 783 | 1 749 | 18 212 | 18 522 | (310) | -2% | 27 783 |
| Internal audit | | 1 194 | 1 643 | 1 690 | 57 | 1 046 | 1 127 | (81) | -7% | 1 690 |
| <i>Community and public safety</i> | | 8 071 | 8 989 | 9 858 | 682 | 6 284 | 6 572 | (288) | -4% | 9 858 |
| Community and social services | | 814 | 2 950 | 3 051 | 161 | 1 789 | 2 034 | (244) | -12% | 3 051 |
| Sport and recreation | | - | - | - | - | - | - | - | - | - |
| Public safety | | 1 570 | - | - | 36 | 159 | - | 159 | #DIV/0! | - |
| Housing | | - | - | - | - | - | - | - | - | - |
| Health | | 5 686 | 6 038 | 6 807 | 484 | 4 335 | 4 538 | (203) | -4% | 6 807 |
| <i>Economic and environmental services</i> | | 73 803 | 73 042 | 72 033 | 5 601 | 46 593 | 48 022 | (1 429) | -3% | 72 033 |
| Planning and development | | 7 553 | 7 707 | 6 798 | 502 | 3 419 | 4 532 | (1 113) | -25% | 6 798 |
| Road transport | | 66 250 | 65 335 | 65 235 | 5 099 | 43 174 | 43 490 | (316) | -1% | 65 235 |
| Environmental protection | | - | - | - | - | - | - | - | - | - |
| <i>Trading services</i> | | - | - | - | - | - | - | - | - | - |
| Energy sources | | - | - | - | - | - | - | - | - | - |
| Water management | | - | - | - | - | - | - | - | - | - |
| Waste water management | | - | - | - | - | - | - | - | - | - |
| Waste management | | - | - | - | - | - | - | - | - | - |
| <i>Other</i> | | 55 | 100 | 36 | - | 36 | 24 | 12 | 50% | 36 |
| Total Expenditure - Functional | 3 | 122 774 | 123 118 | 123 425 | 9 261 | 79 908 | 82 283 | (2 375) | -3% | 123 425 |
| Surplus/ (Deficit) for the year | | (1 336) | 2 193 | 4 166 | 5 216 | 17 274 | 2 777 | 14 496 | 5,2196502 | 4 166 |

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) - M08 February

| Vote Description | Ref | 2023/24 | Budget Year 2024/25 | | | | | | | |
|--------------------------------------|-----|-----------------|---------------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|
| | | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | | | | | | | | | | |
| Revenue by Vote | 1 | | | | | | | | | |
| Vote 1 - Executive and Council | | 48 215 | 49 808 | 52 151 | 801 | 37 165 | 34 767 | 2 398 | 6,9% | 52 151 |
| Vote 2 - Municipal Manager | | - | - | - | - | - | - | - | - | - |
| Vote 3 - Finance | | 2 693 | 2 688 | 3 763 | 143 | 13 078 | 2 509 | 10 569 | 421,2% | 3 763 |
| Vote 4 - Corporate Services | | 4 749 | 7 480 | 6 341 | 39 | 1 963 | 4 228 | (2 265) | -53,6% | 6 341 |
| Vote 5 - Technical Services | | 65 782 | 65 335 | 65 335 | 13 493 | 44 976 | 43 557 | 1 419 | 3,3% | 65 335 |
| Vote 6 - COMMUNITY & SOCIAL SERVICES | | - | - | - | - | - | - | - | - | - |
| Vote 7 - [NAME OF VOTE 7] | | - | - | - | - | - | - | - | - | - |
| Vote 8 - [NAME OF VOTE 8] | | - | - | - | - | - | - | - | - | - |
| Vote 9 - [NAME OF VOTE 9] | | - | - | - | - | - | - | - | - | - |
| Vote 10 - [NAME OF VOTE 10] | | - | - | - | - | - | - | - | - | - |
| Vote 11 - [NAME OF VOTE 11] | | - | - | - | - | - | - | - | - | - |
| Vote 12 - [NAME OF VOTE 12] | | - | - | - | - | - | - | - | - | - |
| Vote 13 - [NAME OF VOTE 13] | | - | - | - | - | - | - | - | - | - |
| Vote 14 - [NAME OF VOTE 14] | | - | - | - | - | - | - | - | - | - |
| Vote 15 - [NAME OF VOTE 15] | | - | - | - | - | - | - | - | - | - |
| Total Revenue by Vote | 2 | 121 438 | 125 311 | 127 591 | 14 477 | 97 182 | 85 061 | 12 121 | 14,3% | 127 591 |
| Expenditure by Vote | 1 | | | | | | | | | |
| Vote 1 - Executive and Council | | 14 162 | 13 593 | 13 813 | 1 168 | 9 018 | 9 209 | (191) | -2,1% | 13 813 |
| Vote 2 - Municipal Manager | | - | - | - | - | - | - | - | - | - |
| Vote 3 - Finance | | 21 354 | 20 444 | 21 599 | 1 294 | 14 397 | 14 399 | (2) | 0,0% | 21 599 |
| Vote 4 - Corporate Services | | 21 646 | 24 511 | 22 852 | 1 700 | 13 362 | 15 235 | (1 873) | -12,3% | 22 852 |
| Vote 5 - Technical Services | | 65 612 | 64 571 | 65 161 | 5 099 | 43 131 | 43 440 | (310) | -0,7% | 65 161 |
| Vote 6 - COMMUNITY & SOCIAL SERVICES | | - | - | - | - | - | - | - | - | - |
| Vote 7 - [NAME OF VOTE 7] | | - | - | - | - | - | - | - | - | - |
| Vote 8 - [NAME OF VOTE 8] | | - | - | - | - | - | - | - | - | - |
| Vote 9 - [NAME OF VOTE 9] | | - | - | - | - | - | - | - | - | - |
| Vote 10 - [NAME OF VOTE 10] | | - | - | - | - | - | - | - | - | - |
| Vote 11 - [NAME OF VOTE 11] | | - | - | - | - | - | - | - | - | - |
| Vote 12 - [NAME OF VOTE 12] | | - | - | - | - | - | - | - | - | - |
| Vote 13 - [NAME OF VOTE 13] | | - | - | - | - | - | - | - | - | - |
| Vote 14 - [NAME OF VOTE 14] | | - | - | - | - | - | - | - | - | - |
| Vote 15 - [NAME OF VOTE 15] | | - | - | - | - | - | - | - | - | - |
| Total Expenditure by Vote | 2 | 122 774 | 123 118 | 123 425 | 9 261 | 79 908 | 82 283 | (2 375) | -2,9% | 123 425 |
| Surplus/ (Deficit) for the year | 2 | (1 336) | 2 193 | 4 166 | 5 216 | 17 274 | 2 777 | 14 496 | 522,0% | 4 166 |

Table C3C: Monthly Budget Statement – Financial:

DC5 Central Karoo - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - A - M08 February

| Vote Description R thousand | Ref | 2023/24 | Budget Year 2024/25 | | | | | | | |
|--|-----|-----------------|---------------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|
| | | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| Revenue by Vote | 1 | | | | | | | | | |
| Vote 1 - Executive and Council | | 48 215 | 49 808 | 52 151 | 801 | 37 165 | 34 767 | 2 398 | 7% | 52 151 |
| 1.1 - [Name of sub-vote] | | | | | | | | - | | |
| Vote 3 - Finance | | 2 693 | 2 688 | 3 763 | 143 | 13 078 | 2 509 | 10 569 | 421% | 3 763 |
| 3.1 - [Name of sub-vote] | | | | | | | | - | | |
| Vote 4 - Corporate Services | | 4 749 | 7 480 | 6 341 | 39 | 1 963 | 4 228 | (2 265) | -54% | 6 341 |
| 4.1 - [Name of sub-vote] | | | | | | | | - | | |
| Vote 5 - Technical Services | | 65 782 | 65 335 | 65 335 | 13 493 | 44 976 | 43 557 | 1 419 | 3% | 65 335 |
| 5.1 - [Name of sub-vote] | | | | | | | | - | | |
| Vote 6 - COMMUNITY & SOCIAL SERVICES | | - | - | - | - | - | - | - | | - |
| Total Revenue by Vote | 2 | 121 438 | 125 311 | 127 591 | 14 477 | 97 182 | 85 061 | 12 121 | 14% | 127 591 |
| Expenditure by Vote | 1 | | | | | | | | | |
| Vote 1 - Executive and Council | | 14 162 | 13 593 | 13 813 | 1 168 | 9 018 | 9 209 | (191) | -2% | 13 813 |
| 1.1 - [Name of sub-vote] | | | | | | | | - | | |
| Vote 2 - Municipal Manager | | - | - | - | - | - | - | - | | - |
| 2.1 - [Name of sub-vote] | | | | | | | | - | | |
| Vote 3 - Finance | | 21 354 | 20 444 | 21 599 | 1 294 | 14 397 | 14 399 | (2) | 0% | 21 599 |
| 3.1 - [Name of sub-vote] | | | | | | | | - | | |
| Vote 4 - Corporate Services | | 21 646 | 24 511 | 22 852 | 1 700 | 13 362 | 15 235 | (1 873) | -12% | 22 852 |
| 4.1 - [Name of sub-vote] | | | | | | | | - | | |
| Vote 5 - Technical Services | | 65 612 | 64 571 | 65 161 | 5 099 | 43 131 | 43 440 | (310) | -1% | 65 161 |
| 5.1 - [Name of sub-vote] | | | | | | | | - | | |
| Vote 6 - COMMUNITY & SOCIAL SERVICES | | - | - | - | - | - | - | - | | - |
| 6.1 - [Name of sub-vote] | | | | | | | | - | | |
| Total Expenditure by Vote | 2 | 122 774 | 123 118 | 123 425 | 9 261 | 79 908 | 82 283 | (2 375) | (0) | 123 425 |
| Surplus/ (Deficit) for the year | 2 | (1 336) | 2 193 | 4 166 | 5 216 | 17 274 | 2 777 | 14 496 | 0 | 4 166 |

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) - M08 February

| Description | | Ref | 2023/24 | Budget Year 2024/25 | | | | | | | |
|---|--------|-----|-----------------|---------------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|
| | | | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | | | | | | | | | | | |
| Revenue | | | | | | | | | | | |
| Exchange Revenue | | | | | | | | | | | |
| Service charges - Electricity | | | - | - | - | - | - | - | - | - | |
| Service charges - Water | | | - | - | - | - | - | - | - | - | |
| Service charges - Waste Water Management | | | - | - | - | - | - | - | - | - | |
| Service charges - Waste management | | | - | - | - | - | - | - | - | - | |
| Sale of Goods and Rendering of Services | 69 | | 247 | 247 | 7 | 47 | 164 | (117) | -71% | 247 | |
| Agency services | 6 001 | | 7 840 | 7 840 | 507 | 4 058 | 5 227 | (1 169) | -22% | 7 840 | |
| Interest | - | | - | - | - | - | - | - | - | - | |
| Interest earned from Receivables | - | | - | - | - | - | - | - | - | - | |
| Interest from Current and Non Current Assets | 1 705 | | 1 950 | 1 950 | 39 | 1 083 | 1 300 | (217) | -17% | 1 950 | |
| Dividends | - | | - | - | - | - | - | - | - | - | |
| Rent on Land | - | | - | - | - | - | - | - | - | - | |
| Rental from Fixed Assets | 66 | | 65 | - | - | - | - | - | - | - | |
| Licence and permits | 55 | | 49 | 49 | 6 | 40 | 33 | 7 | 23% | 49 | |
| Operational Revenue | 66 811 | | 65 380 | 65 380 | 13 531 | 45 034 | 43 586 | 1 447 | 3% | 65 380 | |
| Non-Exchange Revenue | | | | | | | | | | | |
| Property rates | - | | - | - | - | - | - | - | - | - | |
| Surcharges and Taxes | - | | - | - | - | - | - | - | - | - | |
| Fines, penalties and forfeits | - | | - | - | - | - | - | - | - | - | |
| Licence and permits | - | | - | - | - | - | - | - | - | - | |
| Transfers and subsidies - Operational | 45 691 | | 46 892 | 48 556 | 386 | 45 872 | 32 371 | 13 501 | 42% | 48 556 | |
| Interest | - | | - | - | - | - | - | - | - | - | |
| Fuel Levy | - | | - | - | - | - | - | - | - | - | |
| Operational Revenue | - | | - | - | - | - | - | - | - | - | |
| Gains on disposal of Assets | - | | - | - | - | - | - | - | - | - | |
| Other Gains | 1 040 | | - | - | - | - | - | - | - | - | |
| Discontinued Operations | - | | - | - | - | - | - | - | - | - | |
| Total Revenue (excluding capital transfers and contributions) | | | 121 438 | 122 422 | 124 022 | 14 477 | 96 134 | 82 681 | 13 453 | 16% | 124 022 |
| Expenditure By Type | | | | | | | | | | | |
| Employee related costs | 67 829 | | 67 473 | 68 773 | 5 227 | 45 376 | 45 849 | (473) | -1% | 68 773 | |
| Remuneration of councillors | 4 975 | | 5 200 | 5 438 | 668 | 3 802 | 3 625 | 176 | 5% | 5 438 | |
| Bulk purchases - electricity | - | | - | - | - | - | - | - | - | - | |
| Inventory consumed | 14 106 | | 18 089 | 15 511 | 1 340 | 9 160 | 10 341 | (1 181) | -11% | 15 511 | |
| Debt impairment | - | | - | - | - | - | - | - | - | - | |
| Depreciation and amortisation | 375 | | 1 035 | 917 | - | 535 | 611 | (76) | -13% | 917 | |
| Interest | 843 | | 50 | 50 | - | - | 33 | (33) | -100% | 50 | |
| Contracted services | 10 887 | | 9 499 | 9 155 | 417 | 4 675 | 6 103 | (1 428) | -23% | 9 155 | |
| Transfers and subsidies | 1 199 | | 260 | 211 | 20 | 59 | 141 | (82) | -58% | 211 | |
| Irrecoverable debts written off | - | | - | - | - | - | - | - | - | - | |
| Operational costs | 22 154 | | 21 512 | 23 369 | 1 588 | 16 302 | 15 580 | 722 | 5% | 23 369 | |
| Losses on Disposal of Assets | 1 | | - | - | - | - | - | - | - | - | |
| Other Losses | 4 | | - | - | - | - | - | - | - | - | |
| Total Expenditure | | | 122 374 | 123 118 | 123 425 | 9 261 | 79 908 | 82 283 | (2 375) | -3% | 123 425 |
| Surplus/(Deficit) | | | (935) | (696) | 597 | 5 216 | 16 226 | 398 | 15 828 | 0 | 597 |
| Transfers and subsidies - capital (monetary allocations) | - | | 2 889 | 3 389 | - | 1 048 | 2 259 | (1 212) | (0) | 3 389 | |
| Transfers and subsidies - capital (in-kind) | - | | - | 180 | - | - | 120 | (120) | (0) | 180 | |
| Surplus/(Deficit) after capital transfers & contributions | | | (935) | 2 193 | 4 166 | 5 216 | 17 274 | 2 777 | 14 496 | 0 | 4 166 |
| Income Tax | - | | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after income tax | | | (935) | 2 193 | 4 166 | 5 216 | 17 274 | 2 777 | 14 496 | 0 | 4 166 |
| Share of Surplus/Deficit attributable to Joint Venture | - | | - | - | - | - | - | - | - | - | - |
| Share of Surplus/Deficit attributable to Minorities | - | | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) attributable to municipality | | | (935) | 2 193 | 4 166 | 5 216 | 17 274 | 2 777 | 14 496 | 0 | 4 166 |
| Share of Surplus/Deficit attributable to Associate | - | | - | - | - | - | - | - | - | - | - |
| Intercompany/Parent subsidiary transactions | - | | - | - | - | - | - | - | - | - | - |
| Surplus/ (Deficit) for the year | | | (935) | 2 193 | 4 166 | 5 216 | 17 274 | 2 777 | 14 496 | 0 | 4 166 |

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) - M08 February

| Vote Description | Ref | 2023/24 | Budget Year 2024/25 | | | | | | | Full Year Forecast |
|--|------------|-----------------|---------------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|
| | | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | |
| R thousands | 1 | | | | | | | | | |
| Multi-Year expenditure appropriation | 2 | | | | | | | | | |
| Vote 1 - Executive and Council | | 23 | - | - | - | - | - | - | | - |
| Vote 2 - Municipal Manager | | - | - | - | - | - | - | - | | - |
| Vote 3 - Finance | | 276 | - | - | - | - | - | - | | - |
| Vote 4 - Corporate Services | | 766 | 391 | 548 | - | - | 365 | (365) | -100% | 548 |
| Vote 5 - Technical Services | | 879 | - | - | - | - | - | - | | - |
| 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 Capital Multi-year expenditure | 4,7 | 1 945 | 391 | 548 | - | - | 365 | (365) | -100% | 548 |
| Single Year expenditure appropriation | 2 | | | | | | | | | |
| Vote 1 - Executive and Council | | - | 96 | 96 | - | 10 | 64 | (53) | -84% | 96 |
| Vote 2 - Municipal Manager | | - | - | - | - | - | - | - | | - |
| Vote 3 - Finance | | 60 | 860 | 860 | - | 550 | 573 | (23) | -4% | 860 |
| Vote 4 - Corporate Services | | 36 | 1 418 | 4 521 | - | 2 465 | 3 014 | (550) | -18% | 4 521 |
| Vote 5 - Technical Services | | - | - | - | - | - | - | - | | - |
| 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 Capital single-year expenditure | 4 | 96 | 2 373 | 5 477 | - | 3 025 | 3 651 | (626) | -17% | 5 477 |
| Total Capital Expenditure | | 2 041 | 2 765 | 6 025 | - | 3 025 | 4 016 | (991) | -25% | 6 025 |
| Capital Expenditure - Functional Classification | | | | | | | | | | |
| Governance and administration | | 83 | 1 347 | 1 425 | - | 561 | 950 | (390) | -41% | 1 425 |
| Executive and council | | 23 | 487 | 487 | - | 10 | 325 | (314) | -97% | 487 |
| Finance and administration | | 60 | 860 | 938 | - | 550 | 626 | (75) | -12% | 938 |
| Internal audit | | - | - | - | - | - | - | - | | - |
| Community and public safety | | 915 | 1 374 | 4 399 | - | 2 444 | 2 933 | (489) | -17% | 4 399 |
| Community and social services | | - | 1 304 | 4 329 | - | 2 443 | 2 886 | (444) | -15% | 4 329 |
| Sport and recreation | | - | - | - | - | - | - | - | | - |
| Public safety | | - | - | - | - | - | - | - | | - |
| Housing | | - | - | - | - | - | - | - | | - |
| Health | | 915 | 70 | 70 | - | 1 | 47 | (45) | -97% | 70 |
| Economic and environmental services | | 1 042 | 43 | 200 | - | 21 | 133 | (113) | -84% | 200 |
| Planning and development | | 1 042 | 43 | 200 | - | 21 | 133 | (113) | -84% | 200 |
| Road transport | | - | - | - | - | - | - | - | | - |
| Environmental protection | | - | - | - | - | - | - | - | | - |
| Trading services | | - | - | - | - | - | - | - | | - |
| Energy sources | | - | - | - | - | - | - | - | | - |
| Water management | | - | - | - | - | - | - | - | | - |
| Waste water management | | - | - | - | - | - | - | - | | - |
| Waste management | | - | - | - | - | - | - | - | | - |
| Other | | - | - | - | - | - | - | - | | - |
| Total Capital Expenditure - Functional Classification | 3 | 2 041 | 2 765 | 6 025 | - | 3 025 | 4 016 | (991) | -25% | 6 025 |
| Funded by: | | | | | | | | | | |
| National Government | | 1 661 | 1 208 | 1 208 | - | 537 | 805 | (268) | -33% | 1 208 |
| Provincial Government | | 276 | 1 304 | 4 329 | - | 2 443 | 2 886 | (444) | -15% | 4 329 |
| District Municipality | | - | - | - | - | - | - | - | | - |
| Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm | | - | - | - | - | - | - | - | | - |
| Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, | | - | - | - | - | - | - | - | | - |
| Higher Educ Institutions) | | - | - | - | - | - | - | - | | - |
| Transfers recognised - capital | | 1 937 | 2 512 | 5 537 | - | 2 980 | 3 692 | (712) | -19% | 5 537 |
| Borrowing | 6 | - | - | - | - | - | - | - | | - |
| Internally generated funds | | 104 | 253 | 331 | - | 46 | 221 | (175) | -79% | 331 |
| Total Capital Funding | | 2 041 | 2 765 | 5 868 | - | 3 025 | 3 912 | (887) | -23% | 5 868 |

2.4.1.6 Table C6: Monthly Budget Statement – Financial Position:

DC5 Central Karoo - Table C6 Monthly Budget Statement - Financial Position - M08 February

| Description | Ref | 2023/24 | Budget Year 2024/25 | | | |
|---|-----|-----------------|---------------------|-----------------|---------------|--------------------|
| | | Audited Outcome | Original Budget | Adjusted Budget | YearTD actual | Full Year Forecast |
| R thousands | 1 | | | | | |
| ASSETS | | | | | | |
| Current assets | | | | | | |
| Cash and cash equivalents | | 12 687 | 12 506 | 10 731 | 13 759 | 10 731 |
| Trade and other receivables from exchange transactions | | 528 | 678 | 631 | 413 | 631 |
| Receivables from non-exchange transactions | | – | – | – | – | – |
| Current portion of non-current receivables | | 571 | 531 | 571 | 571 | 571 |
| Inventory | | 1 586 | 1 249 | 1 506 | 1 359 | 1 506 |
| VAT | | (143) | 383 | (143) | (342) | (143) |
| Other current assets | | 4 251 | 4 727 | 8 909 | 3 634 | 8 909 |
| Total current assets | | 19 479 | 20 075 | 22 203 | 19 395 | 22 203 |
| Non current assets | | | | | | |
| Investments | | – | – | – | – | – |
| Investment property | | – | – | – | – | – |
| Property, plant and equipment | | 10 222 | 12 823 | 15 212 | 12 712 | 15 212 |
| Biological assets | | – | – | – | – | – |
| Living and non-living resources | | – | – | – | – | – |
| Heritage assets | | – | – | – | – | – |
| Intangible assets | | 48 | 62 | 48 | 48 | 48 |
| Trade and other receivables from exchange transactions | | – | – | – | – | – |
| Non-current receivables from non-exchange transactions | | 6 980 | 6 544 | 6 980 | 6 980 | 6 980 |
| Other non-current assets | | – | – | – | – | – |
| Total non current assets | | 17 250 | 19 429 | 22 240 | 19 741 | 22 240 |
| TOTAL ASSETS | | 36 729 | 39 504 | 44 443 | 39 136 | 44 443 |
| LIABILITIES | | | | | | |
| Current liabilities | | | | | | |
| Bank overdraft | | – | – | – | – | – |
| Financial liabilities | | – | 100 | 100 | – | 100 |
| Consumer deposits | | – | 2 | 2 | – | 2 |
| Trade and other payables from exchange transactions | | 2 286 | 1 867 | 3 731 | (559) | 3 731 |
| Trade and other payables from non-exchange transactions | | 5 368 | 2 729 | 5 390 | 3 896 | 5 390 |
| Provision | | 5 966 | 4 857 | 6 193 | 5 898 | 6 193 |
| VAT | | (732) | – | (732) | (654) | (732) |
| Other current liabilities | | – | 809 | 809 | – | 809 |
| Total current liabilities | | 12 888 | 10 364 | 15 492 | 8 581 | 15 492 |
| Non current liabilities | | | | | | |
| Financial liabilities | | – | – | – | – | – |
| Provision | | 2 395 | 2 370 | 2 486 | 2 395 | 2 486 |
| Long term portion of trade payables | | – | – | – | – | – |
| Other non-current liabilities | | 10 886 | 11 699 | 11 336 | 10 886 | 11 336 |
| Total non current liabilities | | 13 281 | 14 069 | 13 822 | 13 281 | 13 822 |
| TOTAL LIABILITIES | | 26 169 | 24 433 | 29 314 | 21 862 | 29 314 |
| NET ASSETS | 2 | 10 560 | 15 071 | 15 129 | 17 274 | 15 129 |
| COMMUNITY WEALTH/EQUITY | | | | | | |
| Accumulated surplus/(deficit) | | 10 961 | 17 324 | 11 564 | 17 274 | 11 564 |
| Reserves and funds | | – | – | – | – | – |
| Other | | – | – | – | – | – |
| TOTAL COMMUNITY WEALTH/EQUITY | 2 | 10 961 | 17 324 | 11 564 | 17 274 | 11 564 |

2.4.1.7 Table C7: Monthly Budget Statement –
Cash Flow:

DC5 Central Karoo - Table C7 Monthly Budget Statement - Cash Flow - M08 February

| Description | Ref | 2023/24 | Budget Year 2024/25 | | | | | | | |
|--|-----|-----------------|---------------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|
| | | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | 1 | | | | | | | | | |
| CASH FLOW FROM OPERATING ACTIVITIES | | | | | | | | | | |
| Receipts | | | | | | | | | | |
| Property rates | | - | - | - | - | - | - | - | | - |
| Service charges | | - | - | - | - | - | - | - | | - |
| Other revenue | | 76 336 | 77 167 | 77 167 | 14 616 | 51 535 | 51 445 | 90 | 0% | 77 167 |
| Transfers and Subsidies - Operational | | 45 745 | 46 892 | 46 892 | 100 | 35 447 | 31 261 | 4 186 | 13% | 46 892 |
| Transfers and Subsidies - Capital | | 2 400 | 2 889 | 2 889 | - | - | 1 926 | (1 926) | -100% | 2 889 |
| Interest | | - | 1 950 | 1 950 | - | - | 1 300 | (1 300) | -100% | 1 950 |
| Dividends | | - | - | - | - | - | - | - | | - |
| Payments | | | | | | | | | | |
| Suppliers and employees | | (79 403) | (124 233) | (124 233) | (8 573) | (75 513) | (82 822) | (7 309) | 9% | (124 233) |
| Interest | | - | (50) | (50) | - | - | (33) | (33) | 100% | (50) |
| Transfers and Subsidies | | - | (260) | (260) | - | - | (173) | (173) | 100% | (260) |
| NET CASH FROM/(USED) OPERATING ACTIVITIES | | 45 078 | 4 356 | 4 356 | 6 144 | 11 469 | 2 904 | (8 566) | -295% | 4 356 |
| CASH FLOWS FROM INVESTING ACTIVITIES | | | | | | | | | | |
| Receipts | | | | | | | | | | |
| Proceeds on disposal of PPE | | - | - | - | - | - | - | - | | - |
| Decrease (increase) in non-current receivables | | 6 980 | - | (436) | - | (6 980) | (4 654) | (2 327) | 50% | (436) |
| Decrease (increase) in non-current investments | | - | - | - | - | - | - | - | | - |
| Payments | | | | | | | | | | |
| Capital assets | | (497) | (3 180) | (6 748) | - | (3 740) | (4 499) | (759) | 17% | (6 748) |
| NET CASH FROM/(USED) INVESTING ACTIVITIES | | 6 484 | (3 180) | (7 185) | - | (10 720) | (9 152) | 1 568 | -17% | (7 185) |
| CASH FLOWS FROM FINANCING ACTIVITIES | | | | | | | | | | |
| Receipts | | | | | | | | | | |
| Short term loans | | - | - | - | - | - | - | - | | - |
| Borrowing long term/refinancing | | - | - | - | - | - | - | - | | - |
| Increase (decrease) in consumer deposits | | - | - | - | (5 227) | (45 376) | - | (45 376) | #DIV/0! | - |
| Payments | | | | | | | | | | |
| Repayment of borrowing | | - | - | - | - | - | - | - | | - |
| NET CASH FROM/(USED) FINANCING ACTIVITIES | | - | - | - | (5 227) | (45 376) | - | 45 376 | #DIV/0! | - |
| NET INCREASE/ (DECREASE) IN CASH HELD | | 51 561 | 1 176 | (2 829) | 917 | (44 627) | (6 249) | | | (2 829) |
| Cash/cash equivalents at beginning: | | 11 365 | 11 330 | 12 687 | | 12 687 | 12 687 | | | 12 687 |
| Cash/cash equivalents at month/year end: | | 62 926 | 12 506 | 9 858 | 917 | (31 940) | 6 438 | | | 9 858 |

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 - M08 February

| Description | | NT Code | Budget Year 2024/25 | | | | | | | | | | Actual Bad Debts Written Off against Debtors | Impairment - Bad Debts I.t.o Council Policy |
|---|--|---------|---------------------|------------|------------|-------------|-------------|-------------|--------------|----------|-------|--------------------|--|---|
| | | | 0-30 Days | 31-60 Days | 61-90 Days | 91-120 Days | 121-150 Dys | 151-180 Dys | 181 Dys-1 Yr | Over 1Yr | Total | Total over 90 days | | |
| R thousands | | | | | | | | | | | | | | |
| Debtors Age Analysis By Income Source | | | | | | | | | | | | | | |
| Trade and Other Receivables from Exchange Transactions - Water | | 1200 | - | - | - | - | - | - | - | - | - | - | - | - |
| Trade and Other Receivables from Exchange Transactions - Electricity | | 1300 | - | - | - | - | - | - | - | - | - | - | - | - |
| Receivables from Non-exchange Transactions - Property Rates | | 1400 | - | - | - | - | - | - | - | - | - | - | - | - |
| Receivables from Exchange Transactions - Waste Water Management | | 1500 | - | - | - | - | - | - | - | - | - | - | - | - |
| Receivables from Exchange Transactions - Waste Management | | 1600 | - | - | - | - | - | - | - | - | - | - | - | - |
| Receivables from Exchange Transactions - Property Rental Debtors | | 1700 | - | - | - | - | - | - | - | - | - | - | - | - |
| Interest on Arrear Debtor Accounts | | 1810 | - | - | - | - | - | - | - | - | - | - | - | - |
| Recoverable unauthorised, irregular, fruitless and wasteful expenditure | | 1820 | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | | 1900 | 32 | 1 | - | - | - | - | - | 406 | 439 | 406 | - | - |
| Total By Income Source | | 2000 | 32 | 1 | - | - | - | - | - | 406 | 439 | 406 | - | - |
| 2023/24 - totals only | | | 174174 | 450 | 0 | 3252 | 0 | 0 | 0 | 181353 | 359 | 185 | 0 | 0 |
| Debtors Age Analysis By Customer Group | | | | | | | | | | | | | | |
| Organs of State | | 2200 | - | - | - | - | - | - | - | - | - | - | - | - |
| Commercial | | 2300 | - | - | - | - | - | - | - | - | - | - | - | - |
| Households | | 2400 | 5 | - | - | - | - | - | - | 174 | 179 | 174 | - | - |
| Other | | 2500 | 27 | 1 | - | - | - | - | - | 232 | 260 | 232 | - | - |
| Total By Customer Group | | 2600 | 32 | 1 | - | - | - | - | - | 406 | 439 | 406 | - | - |

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 - M08 February

| Description | NT Code | Budget Year 2024/25 | | | | | | | | | Prior year totals for chart (same period) |
|---|---------|---------------------|--------------|--------------|---------------|----------------|----------------|-------------------|-------------|-------|---|
| | | 0 - 30 Days | 31 - 60 Days | 61 - 90 Days | 91 - 120 Days | 121 - 150 Days | 151 - 180 Days | 181 Days - 1 Year | Over 1 Year | Total | |
| 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 | 219 | 102 | - | 0 | 0 | 0 | 1 | 0 | 323 | 425 |
| Auditor General | 0800 | - | - | - | - | - | - | - | - | - | - |
| Other | 0900 | - | - | - | - | - | - | - | - | - | - |
| Medical Aid deductions | | | | | | | | | | - | |
| Total By Customer Type | 1000 | 219 | 102 | - | 0 | 0 | 0 | 1 | 0 | 323 | 425 |

3.2

SECTION 6 – GRANT RECEIPTS AND RECEIPTS

| CENTRAL KAROO MTREF ALLOCATIONS: FEBRUARY 2024/2025 | | | | | | | | |
|---|-----------------------------------|-------------------------|----------------------------|----------------------------------|---------------------------|-----------------------------------|------------------------------|-----------------------------|
| | Opening Balance R thousands | Received R thousands | Expenditure R thousands | VAT transferred to Revenue | Repayments R thousands | Closing Balance R thousands | Unspent Grant R thousands | Unpaid Grant R thousands |
| C DC5 Central Karoo | | | | | | | | |
| Direct transfers | | | | | | | | |
| Equitable share and related | - | - | - | - | - | - | - | - |
| Infrastructure | 832 | - | (108) | (11) | - | 713 | 713 | - |
| Rural roads assets management systems grant | 832 | - | (108) | (11) | - | 713 | 713 | - |
| Capacity building and other current transfers | 218 | - | (192) | (1) | - | 25 | 642 | (618) |
| Local government financial management grant | 584 | - | (17) | (1) | - | 566 | 566 | - |
| Municipal Systems Improvement Grant | (618) | - | - | - | - | (618) | - | (618) |
| Expanded public works programme integrated grant for municipalities | 251 | - | (175) | - | - | 76 | 76 | - |
| Sub total direct transfers | 1 050 | - | (300) | (12) | - | 737 | 1 355 | (618) |
| Total: Transfers from National Treasury | 1 050 | - | (300) | (12) | - | 737 | 1 355 | (618) |
| Transfers for Provincial Departments | | | | | | | | |
| Municipal Allocations from Provincial Department | | | | | | | | |
| Provincial Treasury | 250 | 100 | - | - | - | 350 | 350 | - |
| Western Cape Financial Management Support Grant | - | - | - | - | - | - | - | - |
| Western Cape Financial Management Capability Building Grant | 250 | 100 | - | - | - | 350 | 350 | - |
| Western Cape Financial Management Capacity Building Grant | - | - | - | - | - | - | - | - |
| Community Safety | 583 | - | - | - | - | 583 | 583 | - |
| Safety initiative implementation - Whole of Society Approach (WOSA) | 583 | - | - | - | - | 583 | 583 | - |
| Local Government | 1 967 | - | (74) | - | - | 1 893 | 1 893 | (0) |
| Local Government Internship Grant | - | - | - | - | - | - | - | - |
| Western Cape Municipal Intervention Grant | 250 | - | (49) | - | - | 201 | 201 | - |
| Municipal Service Delivers and Capacity Building Grant | 126 | - | (25) | - | - | 101 | 101 | - |
| Joint District and Metro Approach Grant | (0) | - | - | - | - | (0) | - | (0) |
| Fire Service Capacity Building Grant | 1 570 | - | - | - | - | 1 570 | 1 570 | - |
| Local Government Public Employment Support Grant | - | - | - | - | - | - | - | - |
| Local Government Emergency Load-shedding Relief Grant | 0 | - | - | - | - | 0 | 0 | - |
| Municipal Water Resilience Grant | 21 | - | - | - | - | 21 | 21 | - |
| Total: Transfers from Provincial Departments | 2 799 | 100 | (74) | - | - | 2 826 | 2 826 | (0) |
| Transfers for Other Grant Providers | | | | | | | | |
| Municipal Allocations from other grant providers | | | | | | | | |
| <i>of which</i> | | | | | | | | |
| Other Grant Providers | 311 | - | - | - | - | 311 | 328 | (17) |
| The Chemical industries Education and Training Authority | 126 | - | - | - | - | 126 | 126 | - |
| Nedbank Winter Outreach | 0 | - | - | - | - | 0 | 0 | - |
| Local Government Sector and Training Authority (Africa Creek) | 202 | - | - | - | - | 202 | 202 | - |
| Local Government Sector and Training Authority (LGLDP - 202331655 & 20233368) | (5) | - | - | - | - | (5) | - | (5) |
| Local Government Sector and Training Authority (LGLDP - 20239677) | (12) | - | - | - | - | (12) | - | (12) |
| Total: Transfers from Other grant providers | 311 | - | - | - | - | 311 | 328 | (17) |
| TOTAL GRANT ALLOCATIONS FROM PROVINCIAL, NATIONAL AND OTHER | 4 160 | 100 | (374) | (12) | - | 3 874 | 4 509 | (635) |

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 - M08 February

| Month | 2023/24 | Budget Year 2024/25 | | | | | | | |
|--|-----------------|---------------------|-----------------|----------------|---------------|---------------|--------------|----------------|----------------------------|
| | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | % spend of Original Budget |
| R thousands | | | | | | | | | |
| Monthly expenditure performance trend | | | | | | | | | |
| July | 170 | 230 | 502 | 20 | 20 | 502 | 482 | 96.0% | 1% |
| August | 170 | 230 | 502 | 536 | 556 | 1 004 | 448 | 44.6% | 20% |
| September | 170 | 230 | 502 | (18) | 538 | 1 506 | 968 | 64.3% | 19% |
| October | 170 | 230 | 502 | 374 | 912 | 2 008 | 1 096 | 54.6% | 33% |
| November | 170 | 230 | 502 | 44 | 957 | 2 510 | 1 554 | 61.9% | 35% |
| December | 170 | 230 | 502 | – | 957 | 3 012 | 2 056 | 68.2% | 35% |
| January | 170 | 230 | 502 | 2 069 | 3 025 | 3 514 | 489 | 13.9% | 109% |
| February | 170 | 230 | 502 | – | 3 025 | 4 016 | 991 | 24.7% | 109% |
| March | 170 | 230 | 502 | – | 3 025 | 4 519 | 1 493 | 33.1% | 109% |
| April | 170 | 230 | 502 | – | 3 025 | 5 021 | 1 995 | 39.7% | 109% |
| May | 170 | 230 | 502 | – | 3 025 | 5 523 | 2 498 | 45.2% | 109% |
| June | 170 | 230 | 502 | – | 3 025 | 6 025 | 3 000 | 49.8% | 109% |
| Total Capital expenditure | 2 041 | 2 765 | 6 025 | 3 025 | | | | | |

Supporting Table C12 reconciled with Table C5.

QUALITY CERTIFICATE

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

(mark as appropriate)

☒

The monthly budget statements

☐


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

☐

Mid – year budget and performance assessment

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

Print Name : Mr Mnyamezeli J Penxa
Municipal Manager

Signature PP: 

Date : 13/03/2025