

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 MARCH 2025



TABLE OF CONTENT

1.	Glossary		3 – 5
2.	PART 1	- IN-YEAR-REPORT	
2.1	SECTION 1	- Mayor's Report	6
2.2	SECTION 2	- Resolutions	7
2.3	SECTION 3	- Executive Summary	8 - 11
2.4	SECTION 4	- In-Year Budget Statement Tables	14 - 21
3.	PART 2	- SUPPORTING DOCUMENTATION	
3.1	SECTION 5	- Debtors and Creditors Analysis	22
3.2	SECTION 6	- Allocation and Grant Receipts and Expenditure	23
3.3	SECTION 7	- Capital Programme Performance	24

1. **GLOSSARY**

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

1.9	Fruitless and Wasteful Expenditure –	Expenditure that was made in vain and would have been avoided had reasonable care been exercised.
1.10	GFS –	Government Finance Statistics. An internationally recognised classification system that facilitates like for like comparison between Municipalities.
1.11	GRAP –	Generally Recognised Accounting Practice. The new standard for municipal accounting.
1.12	IDP –	Integrated Development Plan. The main strategic planning document of the Municipality.
1.13	MBRR –	Local Government: Municipal Finance Management Act (56/2003): Municipal Budget and Reporting Regulations.
1.14	MFMA –	Local Government: Municipal Finance Management Act (56/2003). The principle piece of legislation relating to municipal financial management. Herein referred to as the Act.
1.15	MTREF –	Medium Term Revenue and Expenditure Framework. A medium term financial plan, usually 3 years, based on a fixed first year and indicative further two years budget allocations. Also includes details of the previous and current years' financial position.
1.16	Operating Expenditure –	Spending on the day to day operations of the Municipality such as salaries and wages and general expenses.

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

2. PART 1: IN-YEAR REPORT

2.1 SECTION 1 – MAYOR’S REPORT:

2.1.1 In-Year Report: Monthly Budget Statement:

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 MARCH2025 In-Year Report is:

RESOLVED:

- (a) That the Council take note of contents in the in-year monthly report for MARCH2025 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:

2.3.1 Introduction:

All the schedules reflect the following information:

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

2.3.2 Financial Performance, Position and Cash Flow:

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

2.3.2.1 Financial Performance:

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

2.3.2.1.1 Overall View:

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.

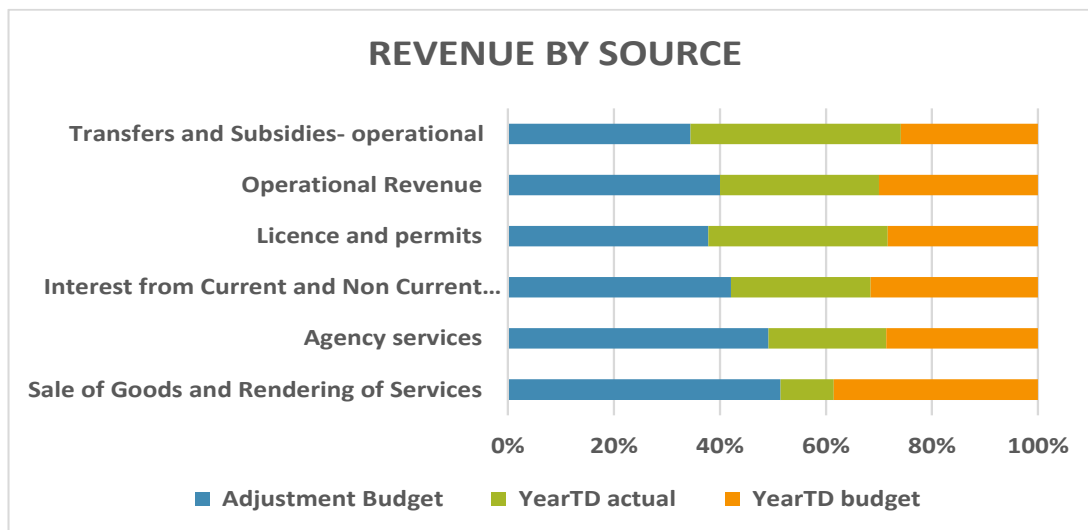
	<u>Capital Expenditure</u>	<u>Operating Expenditure</u>	<u>Operating Revenue</u>
Original Budget	6,024,672.00	123,424,666.00	124,021,787.00
Actual spend / received (YTD)	3,025,100.00	89,807,489.93	110,721,235.00
Percentage Spend (YTD)	50%	73%	89%

The table reflects spending of the capital budget of 50%. The total operating expenditure and revenue reflects percentage spent of 73% and 89% 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 R48 886 million for the actual year to date represents 74.77% 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 220 million. Thus, reflecting receipt of 62.57 % at the end of MARCH 2025

2.3.2.2 Operating Expenditure by Type:

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

The total actual expenditure amounts to R89 807 489.93

2.3.2.3 Operating Expenditure by Municipal Vote (Figure 2):

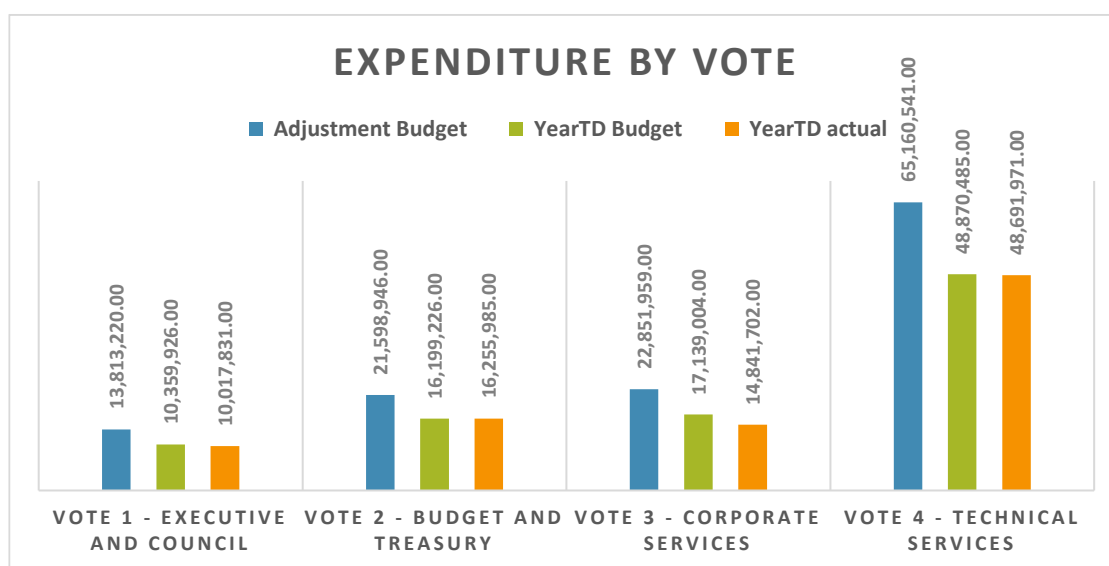


Figure 2 – Breakdown Operating Expenditure by Municipal Vote

Expenditure by Vote	Adjustment Budget	YearTD Budget	YearTD actual	% Spend
Vote 1 - EXECUTIVE AND COUNCIL	13,813,220.00	10,359,926.00	10,017,831.00	72.52%
Vote 2 - BUDGET AND TREASURY	21,598,946.00	16,199,226.00	16,255,985.00	75.26%
Vote 3 - CORPORATE SERVICES	22,851,959.00	17,139,004.00	14,841,702.00	64.95%
Vote 4 - TECHNICAL SERVICES	65,160,541.00	48,870,485.00	48,691,971.00	74.73%
Total Expenditure by Vote	123,424,666.00	92,568,641.00	89,807,489.00	73%

The budget for Corporate Services is R22 851 million of which R14 841 million has been expended representing 64.95% of the budget amount.

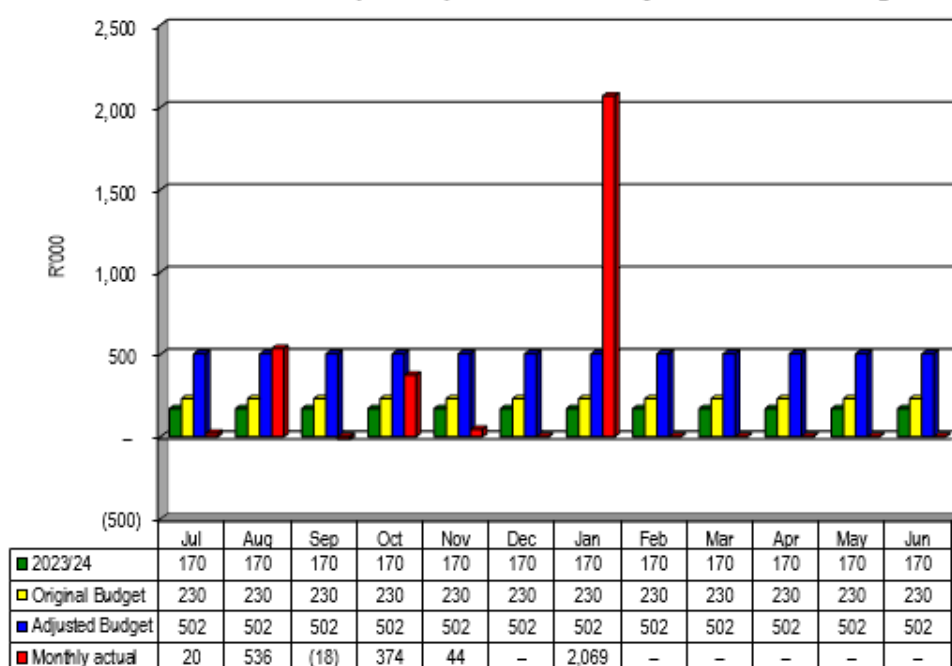
The budget for Budget and Treasury is R21 598 million of which R16 255 million has been expended representing 75.26% of the budget amount.

The budget for Executive and Council is R13 813 million of which R 10 017 million has been expended representing 72.52% of the budget amount.

2.3.2.4 Capital Expenditure (Figure 3):

There was capital spending of R3 025 100 for the financial year to date, representing a capital spending percentage of 50% at the end of MARCH 2025. The total capital budget is R 6 024 672. The figure below reflects the monthly trend of the actual and budgeted capital figures.

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



2.3.3 Cash Flow:

The balance after commitments against the cash and cash equivalents at the end of MARCH 2025 amounts to R12 932 million.

DC5 - CENTRAL KAROO DISTRICT MUNICIPALITY

Commitments against Cash and Cash Equivalents		MAR 2025
Item		Amount
Cash in Bank		5,167,051.82
Call investment deposits		15,753,265.53
Total Cash and Cash equivalents		20,920,317.35
Total commitments against cash		7,987,907.78
Unspent Conditional Grants		5,877,983.63
Creditors		2,109,924.15
		12,932,409.57

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.

Choose name from list - Table C1 Monthly Budget Statement Summary - M09 March

Description	2023/24	Budget Year 2024/25					
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance
R thousands							
Financial Performance							
Property rates	–	–	–	–	–	–	–
Service charges	–	–	–	–	–	–	–
Investment revenue	1,705	1,950	1,950	138	1,220	1,463	(242)
Transfers and subsidies - Operational	45,691	46,892	48,556	10,085	55,957	36,417	19,540
Other own revenue	74,042	73,580	73,516	4,365	53,544	55,137	(1,593)
Total Revenue (excluding capital transfers and contributions)	121,438	122,422	124,022	14,587	110,721	93,016	17,705
Employee costs	67,829	67,473	68,773	5,401	50,778	51,580	(802)
Remuneration of Councillors	4,975	5,200	5,438	476	4,278	4,079	199
Depreciation and amortisation	375	1,035	917	–	535	688	(153)
Interest	843	50	50	–	–	38	(38)
Inventory consumed and bulk purchases	14,106	18,089	15,511	1,482	10,641	11,634	(993)
Transfers and subsidies	1,199	260	211	3	62	158	(96)
Other expenditure	33,047	31,012	32,524	2,538	23,515	24,393	(879)
Total Expenditure	122,374	123,118	123,425	9,901	89,807	92,569	(2,761)
Surplus/(Deficit)	(935)	(696)	597	4,687	20,914	448	20,466
Transfers and subsidies - capital (monetary)	–	2,889	3,389	–	1,048	2,542	###
Transfers and subsidies - capital (in-kind)	–	–	180	–	–	135	(135)
Surplus/(Deficit) after capital transfers & contributions	(935)	2,193	4,166	4,687	21,961	3,124	18,837
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	(935)	2,193	4,166	4,687	21,961	3,124	18,837
Capital expenditure & funds sources							
Capital expenditure	2,041	2,765	6,025	–	3,025	4,519	(1,493)
Capital transfers recognised	1,937	2,512	5,537	–	2,980	4,153	(1,173)
Borrowing	–	–	–	–	–	–	–
Internally generated funds	104	253	331	–	46	248	(203)
Total sources of capital funds	2,041	2,765	5,868	–	3,025	4,401	(1,376)
Financial position							
Total current assets	19,479	20,075	22,203		26,625		
Total non current assets	17,250	19,429	22,240		19,741		
Total current liabilities	12,888	10,364	15,492		11,123		
Total non current liabilities	13,281	14,069	13,822		13,281		
Community wealth/Equity	10,961	17,324	11,564		21,961		
Cash flows							
Net cash from (used) operating	45,078	4,356	4,356	6,611	18,081	3,267	(14,815)
Net cash from (used) investing	6,484	(3,180)	(7,185)	–	(10,720)	(10,297)	424
Net cash from (used) financing	–	–	–	(5,401)	(50,778)	–	50,778
Cash/cash equivalents at the month/year end	62,926	12,506	9,858	1,210	(30,730)	5,657	36,387
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr
Debtors Age Analysis							
Total By Income Source	83	1	0	–	–	–	–
Creditors Age Analysis							
Total Creditors	879	1,220	8	–	0	0	1

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

his table reflects the operating budget (Financial Performance) in the standard classifications which are the Government Finance Statistics Functions and Sub-functions. These are used by National Treasury to assist the comp

ilation of national and international accounts for comparison purposes, regardless of the unique organisational structures used by the different institutions.

Choose name from list - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M09 March

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										
Governance and administration		54,160	55,905	59,423	10,714	62,277	44,567	17,710	40%	59,423
Executive and council		48,215	50,258	52,601	10,445	47,610	39,451	8,160	21%	52,601
Finance and administration		5,946	5,646	6,822	269	14,666	5,116	9,550	187%	6,822
Internal audit		—	—	—	—	—	—	—	—	—
Community and public safety		81	1,540	2,040	0	430	1,530	(1,100)	-72%	2,040
Community and social services		75	1,500	2,000	—	430	1,500	(1,070)	-71%	2,000
Sport and recreation		—	—	—	—	—	—	—	—	—
Public safety		—	—	—	—	—	—	—	—	—
Housing		—	—	—	—	—	—	—	—	—
Health		6	40	40	0	0	30	(30)	-99%	40
Economic and environmental services		67,197	67,866	66,128	3,873	49,062	49,596	(534)	-1%	66,128
Planning and development		1,416	2,531	793	27	239	594	(355)	-60%	793
Road transport		65,782	65,335	65,335	3,847	48,823	49,001	(179)	0%	65,335
Environmental protection		—	—	—	—	—	—	—	—	—
Trading services		—	—	—	—	—	—	—	—	—
Energy sources		—	—	—	—	—	—	—	—	—
Water management		—	—	—	—	—	—	—	—	—
Waste water management		—	—	—	—	—	—	—	—	—
Waste management		—	—	—	—	—	—	—	—	—
Other	4	—	—	—	—	—	—	—	—	—
Total Revenue - Functional	2	121,438	125,311	127,591	14,587	111,769	95,693	16,076	17%	127,591
Expenditure - Functional										
Governance and administration		40,845	40,987	41,497	3,189	30,184	31,123	(939)	-3%	41,497
Executive and council		10,339	11,686	12,024	1,000	8,737	9,018	(282)	-3%	12,024
Finance and administration		29,312	27,658	27,783	2,132	20,344	20,837	(493)	-2%	27,783
Internal audit		1,194	1,643	1,690	57	1,104	1,268	(164)	-13%	1,690
Community and public safety		8,071	8,989	9,858	684	6,967	7,393	(426)	-6%	9,858
Community and social services		814	2,950	3,051	194	1,984	2,288	(304)	-13%	3,051
Sport and recreation		—	—	—	—	—	—	—	—	—
Public safety		1,570	—	—	25	184	—	184	#DIV/0!	—
Housing		—	—	—	—	—	—	—	—	—
Health		5,686	6,038	6,807	464	4,799	5,105	(306)	-6%	6,807
Economic and environmental services		73,803	73,042	72,033	6,028	52,620	54,025	(1,405)	-3%	72,033
Planning and development		7,553	7,707	6,798	465	3,884	5,099	(1,214)	-24%	6,798
Road transport		66,250	65,335	65,235	5,562	48,735	48,926	(191)	0%	65,235
Environmental protection		—	—	—	—	—	—	—	—	—
Trading services		—	—	—	—	—	—	—	—	—
Energy sources		—	—	—	—	—	—	—	—	—
Water management		—	—	—	—	—	—	—	—	—
Waste water management		—	—	—	—	—	—	—	—	—
Waste management		—	—	—	—	—	—	—	—	—
Other		55	100	36	—	36	27	9	33%	36
Total Expenditure - Functional	3	122,774	123,118	123,425	9,901	89,807	92,569	(2,761)	-3%	123,425
Surplus/ (Deficit) for the year		(1,336)	2,193	4,166	4,687	21,961	3,124	18,837	6.028876	4,166

References

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

2.4.1.3 Table C3: Monthly Budget Statement – Financial:

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

Choose name from list - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M09 March

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	10,445	47,610	39,113	8,497	21.7%	52,151
Vote 2 - Municipal Manager		-	-	-	-	-	-	-		-
Vote 3 - Finance		2,693	2,688	3,763	87	13,165	2,823	10,343	366.4%	3,763
Vote 4 - Corporate Services		4,749	7,480	6,341	208	2,171	4,756	(2,585)	-54.4%	6,341
Vote 5 - Technical Services		65,782	65,335	65,335	3,847	48,823	49,001	(179)	-0.4%	65,335
Vote 6 - COMMUNITY & SOCIAL SERVICES		-	-	-	-	-	-	-		-
Total Revenue by Vote	2	121,438	125,311	127,591	14,587	111,769	95,693	16,076	16.8%	127,591
Expenditure by Vote	1									
Vote 1 - Executive and Council		14,162	13,593	13,813	1,000	10,018	10,360	(342)	-3.3%	13,813
Vote 2 - Municipal Manager		-	-	-	-	-	-	-		-
Vote 3 - Finance		21,354	20,444	21,599	1,859	16,256	16,199	57	0.4%	21,599
Vote 4 - Corporate Services		21,646	24,511	22,852	1,480	14,842	17,139	(2,297)	-13.4%	22,852
Vote 5 - Technical Services		65,612	64,571	65,161	5,562	48,692	48,870	(179)	-0.4%	65,161
Vote 6 - COMMUNITY & SOCIAL SERVICES		-	-	-	-	-	-	-		-
Total Expenditure by Vote	2	122,774	123,118	123,425	9,901	89,807	92,569	(2,761)	-3.0%	123,425
Surplus/ (Deficit) for the year	2	(1,336)	2,193	4,166	4,687	21,961	3,124	18,837	602.9%	4,166

References

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

Table C3C: Monthly Budget Statement – Financial:

Choose name from list - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - A - M09 March

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	10,445	47,610	39,113	8,497	22%	52,151
1.1 - [Name of sub-vote]								-		
Vote 2 - Municipal Manager		-	-	-	-	-	-	-		-
2.1 - [Name of sub-vote]								-		
Vote 3 - Finance		2,693	2,688	3,763	87	13,165	2,823	10,343	366%	3,763
3.1 - [Name of sub-vote]								-		
Vote 4 - Corporate Services		4,749	7,480	6,341	208	2,171	4,756	(2,585)	-54%	6,341
4.1 - [Name of sub-vote]								-		
Vote 5 - Technical Services		65,782	65,335	65,335	3,847	48,823	49,001	(179)	0%	65,335
5.1 - [Name of sub-vote]								-		
Vote 6 - COMMUNITY & SOCIAL SERVICES		-	-	-	-	-	-	-		-
6.1 - [Name of sub-vote]								-		
Total Revenue by Vote	2	121,438	125,311	127,591	14,587	111,769	95,693	16,076	17%	127,591
Expenditure by Vote	1									
Vote 1 - Executive and Council		14,162	13,593	13,813	1,000	10,018	10,360	(342)	-3%	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	1,859	16,256	16,199	57	0%	21,599
3.1 - [Name of sub-vote]								-		
Vote 4 - Corporate Services		21,646	24,511	22,852	1,480	14,842	17,139	(2,297)	-13%	22,852
4.1 - [Name of sub-vote]								-		
Vote 5 - Technical Services		65,612	64,571	65,161	5,562	48,692	48,870	(179)	0%	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	9,901	89,807	92,569	(2,761)	(0)	123,425
Surplus/ (Deficit) for the year	2	(1,336)	2,193	4,166	4,687	21,961	3,124	18,837	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.

Choose name from list - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M09 March

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	1	48	185	(137)	-74%	247
Agency services		6,001	7,840	7,840	507	4,565	5,880	(1,315)	-22%	7,840
Interest		-	-	-	-	-	-	-		-
Interest earned from Receivables		-	-	-	-	-	-	-		-
Interest from Current and Non Current Assets		1,705	1,950	1,950	138	1,220	1,463	(242)	-17%	1,950
Div idends		-	-	-	-	-	-	-		-
Rent on Land		-	-	-	-	-	-	-		-
Rental from Fixed Assets		66	65	-	-	-	-	-		-
Licence and permits		55	49	49	4	44	37	7	20%	49
Operational Revenue		66,811	65,380	65,380	3,853	48,887	49,035	(148)	0%	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	10,085	55,957	36,417	19,540	54%	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	14,587	110,721	93,016	17,705	19%	124,022
Expenditure By Type										
Employee related costs		67,829	67,473	68,773	5,401	50,778	51,580	(802)	-2%	68,773
Remuneration of councillors		4,975	5,200	5,438	476	4,278	4,079	199	5%	5,438
Bulk purchases - electricity		-	-	-	-	-	-	-		-
Inventory consumed		14,106	18,089	15,511	1,482	10,641	11,634	(993)	-9%	15,511
Debt impairment		-	-	-	-	-	-	-		-
Depreciation and amortisation		375	1,035	917	-	535	688	(153)	-22%	917
Interest		843	50	50	-	-	38	(38)	-100%	50
Contracted services		10,887	9,499	9,155	601	5,276	6,866	(1,590)	-23%	9,155
Transfers and subsidies		1,199	260	211	3	62	158	(96)	-61%	211
Irrecoverable debts written off		-	-	-	-	-	-	-		-
Operational costs		22,154	21,512	23,369	1,937	18,239	17,527	712	4%	23,369
Losses on Disposal of Assets		1	-	-	-	-	-	-		-
Other Losses		4	-	-	-	-	-	-		-
Total Expenditure		122,374	123,118	123,425	9,901	89,807	92,569	(2,761)	-3%	123,425
Surplus/(Deficit)		(935)	(696)	597	4,687	20,914	448	20,466	0	597
Transfers and subsidies - capital (monetary allocations)										
		-	2,889	3,389	-	1,048	2,542	(1,494)	(0)	3,389
Transfers and subsidies - capital (in-kind)										
		-	-	180	-	-	135	(135)	(0)	180
Surplus/(Deficit) after capital transfers & contributions		(935)	2,193	4,166	4,687	21,961	3,124	18,837	0	4,166
Income Tax										
		-	-	-	-	-	-	-		-
Surplus/(Deficit) after income tax		(935)	2,193	4,166	4,687	21,961	3,124	18,837	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	4,687	21,961	3,124	18,837	0	4,166
Share of Surplus/Deficit attributable to Associate										
		-	-	-	-	-	-	-		-
Intercompany /Parent subsidiary transactions										
		-	-	-	-	-	-	-		-
Surplus/ (Deficit) for the year		(935)	2,193	4,166	4,687	21,961	3,124	18,837	0	4,166

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

Choose name from list - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M09 March

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	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	-	-	411	(411)	-100%	548
Vote 5 - Technical Services		879	-	-	-	-	-	-		-
Vote 6 - COMMUNITY & SOCIAL SERVICES		-	-	-	-	-	-	-		-
Total Capital Multi-year expenditure	4,7	1,945	391	548	-	-	411	(411)	-100%	548
Single Year expenditure appropriation	2									
Vote 1 - Executive and Council		-	96	96	-	10	72	(61)	-86%	96
Vote 2 - Municipal Manager		-	-	-	-	-	-	-		-
Vote 3 - Finance		60	860	860	-	550	645	(95)	-15%	860
Vote 4 - Corporate Services		36	1,418	4,521	-	2,465	3,391	(926)	-27%	4,521
Vote 5 - Technical Services		-	-	-	-	-	-	-		-
Vote 6 - COMMUNITY & SOCIAL SERVICES		-	-	-	-	-	-	-		-
Total Capital single-year expenditure	4	96	2,373	5,477	-	3,025	4,108	(1,083)	-26%	5,477
Total Capital Expenditure		2,041	2,765	6,025	-	3,025	4,519	(1,493)	-33%	6,025
Capital Expenditure - Functional Classification										
Governance and administration		83	1,347	1,425	-	561	1,069	(508)	-48%	1,425
Executive and council		23	487	487	-	10	365	(355)	-97%	487
Finance and administration		60	860	938	-	550	704	(154)	-22%	938
Internal audit		-	-	-	-	-	-	-		-
Community and public safety		915	1,374	4,399	-	2,444	3,300	(856)	-26%	4,399
Community and social services		-	1,304	4,329	-	2,443	3,247	(805)	-25%	4,329
Sport and recreation		-	-	-	-	-	-	-		-
Public safety		-	-	-	-	-	-	-		-
Housing		-	-	-	-	-	-	-		-
Health		915	70	70	-	1	52	(51)	-98%	70
Economic and environmental services		1,042	43	200	-	21	150	(129)	-86%	200
Planning and development		1,042	43	200	-	21	150	(129)	-86%	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	4,519	(1,493)	-33%	6,025
Funded by:										
National Government		1,661	1,208	1,208	-	537	906	(369)	-41%	1,208
Provincial Government		276	1,304	4,329	-	2,443	3,247	(805)	-25%	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	4,153	(1,173)	-28%	5,537
Borrowing	6	-	-	-	-	-	-	-		-
Internally generated funds		104	253	331	-	46	248	(203)	-82%	331
Total Capital Funding		2,041	2,765	5,868	-	3,025	4,401	(1,376)	-31%	5,868

2.4.1.6 Table C6: Monthly Budget Statement – Financial Position:

Choose name from list - Table C6 Monthly Budget Statement - Financial Position - M09 March

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	20,877	10,731
Trade and other receivables from exchange transactions		528	678	631	450	631
Receivables from non-exchange transactions		–	–	–	–	–
Current portion of non-current receivables		571	531	571	571	571
Inventory		1,586	1,249	1,506	1,276	1,506
VAT		(143)	383	(143)	(276)	(143)
Other current assets		4,251	4,727	8,909	3,728	8,909
Total current assets		19,479	20,075	22,203	26,625	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	46,365	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	660	3,731
Trade and other payables from non-exchange transactions		5,368	2,729	5,390	5,222	5,390
Provision		5,966	4,857	6,193	5,898	6,193
VAT		(732)	–	(732)	(656)	(732)
Other current liabilities		–	809	809	–	809
Total current liabilities		12,888	10,364	15,492	11,123	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	24,404	29,314
NET ASSETS	2	10,560	15,071	15,129	21,961	15,129
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		10,961	17,324	11,564	21,961	11,564
Reserves and funds		–	–	–	–	–
Other		–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	10,961	17,324	11,564	21,961	11,564

2.4.1.7 Table C7: Monthly Budget Statement –
Cash Flow:

Choose name from list - Table C7 Monthly Budget Statement - Cash Flow - M09 March

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	4,666	56,201	57,875	(1,674)	-3%	77,167
Transfers and Subsidies - Operational		45,745	46,892	46,892	11,366	46,813	35,169	11,644	33%	46,892
Transfers and Subsidies - Capital		2,400	2,889	2,889	–	–	2,167	(2,167)	-100%	2,889
Interest		–	1,950	1,950	–	–	1,463	(1,463)	-100%	1,950
Dividends		–	–	–	–	–	–	–		–
Payments										
Suppliers and employees		(79,403)	(124,233)	(124,233)	(9,421)	(84,933)	(93,174)	(8,241)	9%	(124,233)
Interest		–	(50)	(50)	–	–	(38)	(38)	100%	(50)
Transfers and Subsidies		–	(260)	(260)	–	–	(195)	(195)	100%	(260)
NET CASH FROM/(USED) OPERATING ACTIVITIES		45,078	4,356	4,356	6,611	18,081	3,267	(14,815)	-453%	4,356
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		–	–	–	–	–	–	–		–
Decrease (increase) in non-current receivables		6,980	–	(436)	–	(6,980)	(5,235)	(1,745)	33%	(436)
Decrease (increase) in non-current investments		–	–	–	–	–	–	–		–
Payments										
Capital assets		(497)	(3,180)	(6,748)	–	(3,740)	(5,061)	(1,322)	26%	(6,748)
NET CASH FROM/(USED) INVESTING ACTIVITIES		6,484	(3,180)	(7,185)	–	(10,720)	(10,297)	424	-4%	(7,185)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		–	–	–	–	–	–	–		–
Borrowing long term/refinancing		–	–	–	–	–	–	–		–
Increase (decrease) in consumer deposits		–	–	–	(5,401)	(50,778)	–	(50,778)	#DIV/0!	–
Payments										
Repayment of borrowing		–	–	–	–	–	–	–		–
NET CASH FROM/(USED) FINANCING ACTIVITIES		–	–	–	(5,401)	(50,778)	–	50,778	#DIV/0!	–
NET INCREASE/ (DECREASE) IN CASH HELD		51,561	1,176	(2,829)	1,210	(43,416)	(7,030)			(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	1,210	(30,730)	5,657			9,858

3. PART 2 – SUPPORTING DOCUMENTATION

3.1 SECTION 5 – DEBTORS ANALYSIS:

3.1.1 Supporting Table SC3:

Choose name from list - Supporting Table SC3 Monthly Budget Statement - aged debtors - M09 March

Description	NT Code	Budget Year 2024/25										Total over 90 days	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				
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 Ex change Transactions - Waste Water Management	1500	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Ex change Transactions - Waste Management	1600	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Ex change Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	83	1	0	-	-	-	-	392	475	392	-	-	-
Total By Income Source	2000	83	1	0	-	-	-	-	392	475	392	-	-	-
2023/24 - totals only		54466	155790	0	0	3252	0	0	181353	395	185	0	0	
Debtors Age Analysis By Customer Group														
Organs of State	2200	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	2300	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	2400	56	-	-	-	-	-	-	174	230	174	-	-	-
Other	2500	27	1	0	-	-	-	-	218	246	218	-	-	-
Total By Customer Group	2600	83	1	0	-	-	-	-	392	475	392	-	-	-

Table SC3 is the only debtors report required by the MBRR

3.1.2 Supporting Table SC4:

Description	NT Code	Budget Year 2024/25									Prior year
		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	totals for chart (same period)
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	879	1,220	8	-	0	0	1	1	2,110	1,910
Auditor General	0800	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions										-	
Total By Customer Type	1000	879	1,220	8	-	0	0	1	1	2,110	1,910

3.2

SECTION 6 – GRANT RECEIPTS AND RECEIPTS

CENTRAL KAROO MTREF ALLOCATIONS: MARCH 2024/2025								
C DC5 Central Karoo	Opening Balance R thousands	Received R thousands	Expenditure R thousands	VAT transferred to Revenue	Repayments R thousands	Closing Balance R thousands	Unspent Grant R thousands	Unpaid Grant R thousands
Direct transfers								
Equitable share and related	-	-	-	-	-	-	-	-
Infrastructure	713	325	(55)	(0)	-	982	982	-
Rural roads assets management systems grant	713	325	(55)	(0)	-	982	982	-
Capacity building and other current transfers	25	120	(175)	-	-	(31)	587	(618)
Local government financial management grant	566	-	(14)	-	-	552	552	-
Municipal Systems Improvement Grant	(618)	-	-	-	-	(618)	-	(618)
Expanded public works programme integrated grant for municipalities	76	120	(161)	-	-	35	35	-
Sub total direct transfers	737	445	(231)	(0)	-	952	1,569	(618)
Total: Transfers from National Treasury	737	445	(231)	(0)	-	952	1,569	(618)
Transfers for Provincial Departments								
Municipal Allocations from Provincial Department								
Provincial Treasury	350	-	-	-	-	350	350	-
Western Cape Financial Management Support Grant	-	-	-	-	-	-	-	-
Western Cape Financial Management Capability Building Grant	350	-	-	-	-	350	350	-
Western Cape Financial Management Capacity Building Grant	-	-	-	-	-	-	-	-
Community Safety	583	-	26	0	-	609	609	-
Safety initiative implementation - Whole of Society Approach (WOSA)	583	-	26	0	-	609	609	-
Local Government	1,893	1,200	(62)	-	-	3,031	3,031	(0)
Local Government Internship Grant	-	-	-	-	-	-	-	-
Western Cape Municipal Intervention Grant	201	200	(38)	-	-	364	364	-
Municipal Service Delivers and Capacity Building Grant	101	400	(25)	-	-	476	476	-
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	600	-	-	-	600	600	-
Municipal Water Resilience Grant	21	-	-	-	-	21	21	-
Total: Transfers from Provincial Departments	2,826	1,200	(36)	0	-	3,990	3,990	(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 Traing 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	3,874	1,645	(267)	(0)	-	5,253	5,887	(635)

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

3.3.1 Supporting Table C12:

Choose name from list - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M09 March

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.

