

CENTRAL KAROO DISTRICT MUNICIPALITY



Section 52 QUARTERLY PERFORMANCE ASSESSMENT REPORT

QUARTER 4
April – June 2025

“Working together in development and growth”

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 JUNE 2025



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GLOSSARY

1.1	Adjustments 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 Adjustments Budget.
1.22	Vote –	<p>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:</p> <ul style="list-style-type: none">• Executive and Council;• Budget and Treasury;• Corporate Services; and• Technical Services

PART 1: IN-YEAR REPORT

2.1 SECTION 1 – MAYOR'S REPORT:

2.1.1 In-Year Report: Monthly and Quarterly 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 (SDBIP).

2.1.1.2 Other Information:

During the quarter under review, the municipality approved the Final Amended Integrated Development Plan, Final Budget and MTREF and Service Delivery Budget Implementation Plan 2025/2026. The municipality also commenced with the annual asset verifications process and are in the conclusion stage.

2.2 SECTION 2 – RESOLUTIONS:

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

RESOLVED:

- (a) That the Council take note of contents in the in-year monthly report for June 2025 as set out in the schedules contained in Section 4:
 - (i) Table C1 – Monthly Budget Statement Summary;
 - (ii) Table C2 – Monthly Budget Statement: Financial Performance (Standard Classification);
 - (iii) Table C3 – Monthly Budget Statement: Financial Performance Standard Classification (Revenue and Expenditure by Municipal Vote);
 - (iv) Table C4 – Monthly Budget Statement: Financial Performance (Revenue by Source and Expenditure by Type);
 - (v) Table C5 – Monthly Budget Statement: Capital Expenditure;
 - (vi) Table C6 – Monthly Budget Statement: Financial Position; and
 - (vii) Table C7 – Monthly Budget Statement – Cash Flows.
- (b) Any other resolutions required by the Council.

2.3 SECTION 3 – EXECUTIVE SUMMARY:

2.3.1 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	6 063 864,00	123 312 095,00	126 591 427,00
Actual spend / received (YTD)	3 624 587,00	120 397 909,00	117 407 336,00
Percentage Spend (YTD)	60%	98%	93%

The table reflects spending of the capital budget of 60%. The total operating expenditure and revenue reflects percentage spent of 98% and 93% respectively.

2.3.2.1.2 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:

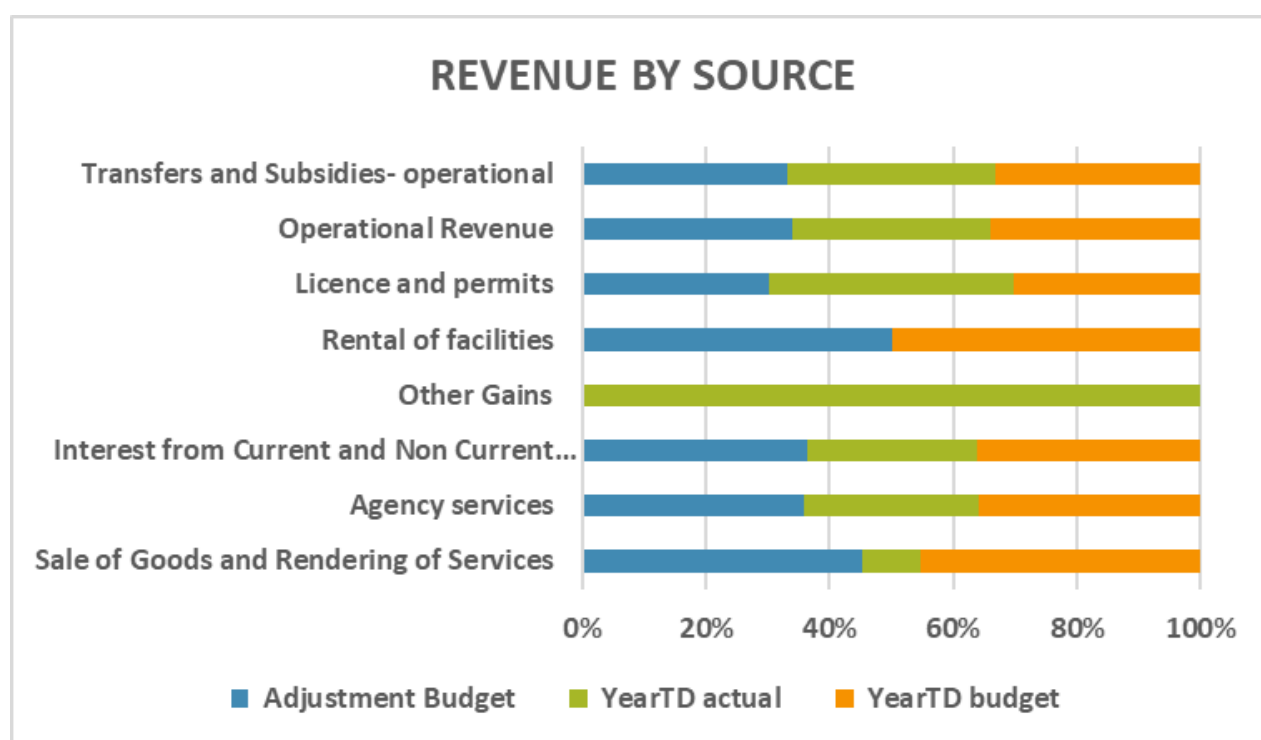


Figure 1 – Revenue by source

Operational Revenue:

The amount raised of R 61.6 million for the actual year to date represents 94.18% 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 R1.5 million. Thus, reflecting receipt of 75.65% at the end of June 2025.

2.3.2.2 Operating Expenditure by Type:

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

The total actual expenditure amounts to R 120.4 million.

2.3.2.3 Operating Expenditure by Municipal Vote (Figure 2):

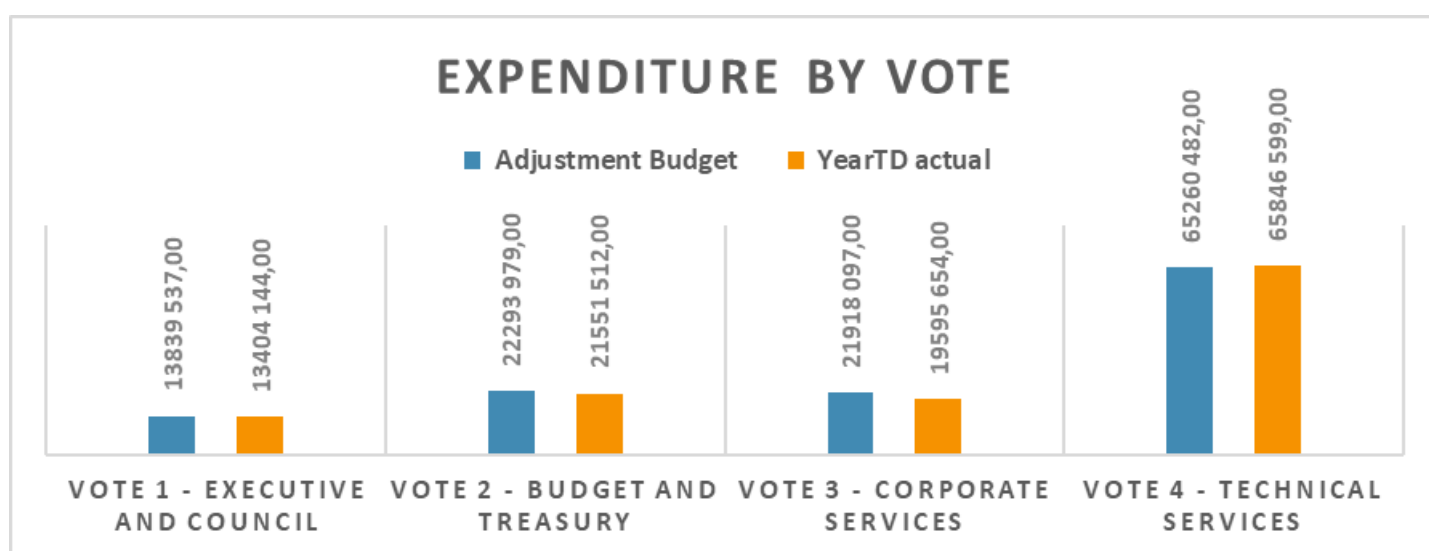


Figure 2 – Breakdown Operating Expenditure by Municipal Vote

Expenditure by Vote	Adjustment Budget	YearTD actual	% Spend
Vote 1 - EXECUTIVE AND COUNCIL	13 839 537,00	13 404 144,00	96,85%
Vote 2 - BUDGET AND TREASURY	22 293 979,00	21 551 512,00	96,67%
Vote 3 - CORPORATE SERVICES	21 918 097,00	19 595 654,00	89,40%
Vote 4 - TECHNICAL SERVICES	65 260 482,00	65 846 599,00	100,90%
Total Expenditure by Vote	123 312 095,00	120 397 909,00	98%

The budget for Corporate Services is R 21.918 million of which R 19.596 million has been expended representing 89.4% of the budget amount.

The budget for Budget and Treasury is R 22.294 million of which R21.552 million has been expended representing 96.67% of the budget amount.

The budget for Executive and Council is R 13.840 million of which R 13.404 million has been expended representing 96.85% of the budget amount.

2.3.2.4 Capital Expenditure (Figure 3):

There was capital spending of R 3.6 million for the financial year to date, representing a capital spending percentage of 60% at the end of June 2025. The total capital budget is R 6 063 864. The figure below reflects the monthly trend of the actual and budgeted capital figures.

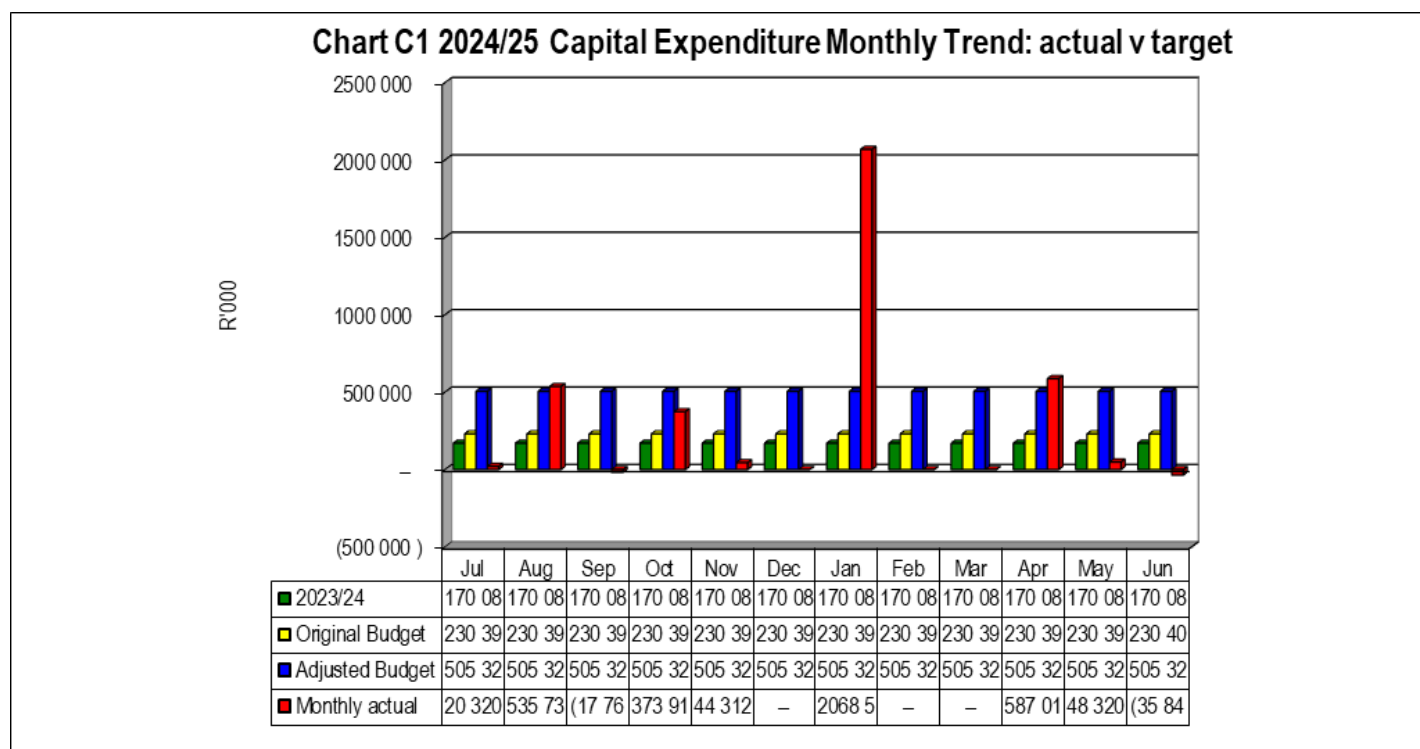


Figure 3 – Breakdown Capital Expenditure by month

2.3.3 Cash Flow:

The balance after commitments against the cash and cash equivalents at the end of June 2025 amounts to R 5.184 million.

Commitments against Cash and Cash Equivalents		JUNE 2025
Item		Amount
Cash in Bank		4 181 976,86
ABSA ACC NO. 1540000014		1 512 633,61
FNB ACC NO. 62062151429		24 797,22
NEDBANK ACC NO. 1178835510		2 644 546,03
Call investment deposits		1 001 776,23
Nedbank : 03/7881151625/000001		186 602,14
Nedbank : 03/7881150777/000001		102 397,70
Nedbank : 03/7881121858/000012		48 854,06
Nedbank : 03/7881125551/000077		360 616,06
Nedbank : 03/7881114568/000001		32 107,33
ABSA: 9393988728		123 338,09
ABSA: 9396449741		110 242,08
FNB : 62835272361		37 618,77
Total Cash and Cash equivalents		5 183 753,09

2.4 SECTION 4 – IN-YEAR BUDGET STATEMENT TABLE:

2.4.1.1 Table C1: Monthly Budget Statement Summary:

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

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

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	20	1 475	1 950	(475)	-24%	1 950
Transfers and subsidies - Operational	45 691	46 892	48 789	873	47 628	48 789	(1 161)	(0)	48 789
Other own revenue	74 042	73 580	73 435	12 055	67 874	73 435	(5 561)	-8%	–
Total Revenue (excluding capital transfers and contributions)	121 438	122 422	124 174	12 949	116 977	124 174	(7 197)	-6%	124 174
Employee costs	67 829	67 473	68 421	5 580	67 793	68 421	(628)	-1%	68 421
Remuneration of Councillors	4 975	5 200	5 648	461	5 640	5 648	(8)	-0%	5 648
Depreciation and amortisation	789	1 035	912	437	972	912	60	7%	912
Interest	843	50	50	–	28	50	(22)	-44%	50
Inventory consumed and bulk purchases	14 106	18 089	15 174	1 872	14 536	15 174	(638)	-4%	15 174
Transfers and subsidies	1 199	260	203	–	166	203	(36)	-18%	203
Other expenditure	33 047	31 012	32 905	3 805	31 263	32 905	(1 642)	-5%	32 905
Total Expenditure	122 788	123 118	123 312	12 154	120 398	123 312	(2 914)	-2%	123 312
Surplus/(Deficit)	(1 349)	(696)	862	795	(3 421)	862	(4 283)	-497%	862
Transfers and subsidies - capital (monetary allocations)	–	2 889	2 417	(618)	430	2 417	(1 987)	-82%	2 417
Transfers and subsidies - capital (in-kind)	–	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions	(1 349)	2 193	3 279	177	(2 991)	3 279	(6 270)	-191%	3 279
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	(1 349)	2 193	3 279	177	(2 991)	3 279	(6 270)	-191%	3 279
Capital expenditure & funds sources									
Capital expenditure	2 041	2 765	6 064	(36)	3 625	6 064	(2 439)	-40%	6 064
Capital transfers recognised	1 937	2 512	5 168	(378)	3 189	5 168	(1 979)	-38%	5 168
Borrowing	–	–	–	–	–	–	–		–
Internally generated funds	104	253	896	390	436	896	(460)	-51%	896
Total sources of capital funds	2 041	2 765	6 064	12	3 625	6 064	(2 439)	-40%	6 064
Financial position									
Total current assets	19 479	20 075	28 821		11 003				28 821
Total non current assets	16 836	19 429	22 279		19 489				22 279
Total current liabilities	12 888	10 364	143 629		10 055				143 629
Total non current liabilities	13 281	14 069	13 737		13 281				13 737
Community wealth/Equity	10 547	17 324	10 677		7 156				10 677
Cash flows									
Net cash from (used) operating	45 078	4 356	10 425	7 166	54 325	10 425	(43 900)	-421%	10 425
Net cash from (used) investing	2 551	(3 180)	(6 500)	(36)	(11 410)	(13 044)	(1 634)	13%	(6 500)
Net cash from (used) financing	–	–	–	(5 580)	(67 793)	–	67 793	#DIV/0!	–
Cash/cash equivalents at the month/year end	58 993	12 506	16 611	1 550	(12 192)	10 067	22 259	221%	16 611
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	65	7	0	25	–	0	–	317	415
Creditors Age Analysis									
Total Creditors	1 399	15	10	544	0	8	1	2	1 980

2.4.1.2 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) - M12 June

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	57 813	705	56 123	57 813	(1 690)	-3%	57 813
Executive and council		48 215	50 258	51 930	690	50 218	51 930	(1 712)	-3%	51 930
Finance and administration		5 946	5 646	5 883	15	5 905	5 883	22	0%	5 883
Internal audit		–	–	–	–	–	–	–	–	–
Community and public safety		81	1 540	2 651	–	430	2 651	(2 221)	-84%	2 651
Community and social services		75	1 500	2 600	–	430	2 600	(2 170)	-83%	2 600
Sport and recreation		–	–	–	–	–	–	–	–	–
Public safety		–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–
Health		6	40	51	–	0	51	(51)	-99%	51
Economic and environmental services		67 197	67 866	66 128	11 626	60 854	66 128	(5 273)	-8%	66 128
Planning and development		1 416	2 531	793	135	541	793	(252)	-32%	793
Road transport		65 782	65 335	65 335	11 491	60 313	65 335	(5 022)	-8%	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	126 591	12 331	117 407	126 591	(9 184)	-7%	126 591
Expenditure - Functional										
Governance and administration		40 845	40 987	42 199	4 458	40 203	42 199	(1 995)	-5%	42 199
Executive and council		10 339	11 686	11 928	1 156	11 768	11 928	(160)	-1%	11 928
Finance and administration		29 312	27 658	28 580	3 233	26 823	28 580	(1 757)	-6%	28 580
Internal audit		1 194	1 643	1 690	69	1 612	1 690	(78)	-5%	1 690
Community and public safety		8 485	8 989	9 704	855	9 101	9 704	(603)	-6%	9 704
Community and social services		814	2 950	3 039	325	2 770	3 039	(269)	-9%	3 039
Sport and recreation		–	–	–	–	–	–	–	–	–
Public safety		1 570	–	–	(20)	23	–	23	#DIV/0!	–
Housing		–	–	–	–	–	–	–	–	–
Health		6 100	6 038	6 665	549	6 308	6 665	(357)	-5%	6 665
Economic and environmental services		73 803	73 042	71 374	6 841	71 058	71 374	(315)	0%	71 374
Planning and development		7 553	7 707	6 039	518	5 154	6 039	(884)	-15%	6 039
Road transport		66 250	65 335	65 335	6 323	65 904	65 335	569	1%	65 335
Environmental protection		–	–	–	–	–	–	–	–	–
Trading services		–	–	–	–	–	–	–	–	–
Energy sources		–	–	–	–	–	–	–	–	–
Water management		–	–	–	–	–	–	–	–	–
Waste water management		–	–	–	–	–	–	–	–	–
Waste management		–	–	–	–	–	–	–	–	–
Other		55	100	36	–	36	36	–	–	36
Total Expenditure - Functional	3	123 188	123 118	123 312	12 154	120 398	123 312	(2 914)	-2%	123 312
Surplus/ (Deficit) for the year		(1 750)	2 193	3 279	177	(2 991)	3 279	(6 270)	-1,911946	3 279

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) - M12 June

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	51 802	690	50 218	51 802	(1 584)	-3,1%	51 802
Vote 2 - Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 3 - Finance		2 693	2 688	3 634	(5)	4 131	3 634	497	13,7%	3 634
Vote 4 - Corporate Services		4 749	7 480	5 821	155	2 745	5 821	(3 076)	-52,8%	5 821
Vote 5 - Technical Services		65 782	65 335	65 335	11 491	60 313	65 335	(5 022)	-7,7%	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	126 591	12 331	117 407	126 591	(9 184)	-7,3%	126 591
Expenditure by Vote	1									
Vote 1 - Executive and Council		14 162	13 593	13 840	1 333	13 404	13 840	(435)	-3,1%	13 840
Vote 2 - Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 3 - Finance		21 354	20 444	22 294	2 750	21 552	22 294	(742)	-3,3%	22 294
Vote 4 - Corporate Services		21 646	24 511	21 918	1 756	19 596	21 918	(2 322)	-10,6%	21 918
Vote 5 - Technical Services		66 026	64 571	65 260	6 316	65 847	65 260	586	0,9%	65 260
Vote 6 - COMMUNITY & SOCIAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	123 188	123 118	123 312	12 154	120 398	123 312	(2 914)	-2,4%	123 312
Surplus/ (Deficit) for the year	2	(1 750)	2 193	3 279	177	(2 991)	3 279	(6 270)	-191,2%	3 279

Table C3C: Monthly Budget Statement – Financial:

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

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	51 802	690	50 218	51 802	(1 584)	-3%	51 802
								-		
Vote 2 - Municipal Manager		-	-	-	-	-	-	-		-
								-		
Vote 3 - Finance		2 693	2 688	3 634	(5)	4 131	3 634	497	14%	3 634
								-		
Vote 4 - Corporate Services		4 749	7 480	5 821	155	2 745	5 821	(3 076)	-53%	5 821
								-		
Vote 5 - Technical Services		65 782	65 335	65 335	11 491	60 313	65 335	(5 022)	-8%	65 335
								-		
								-		
								-		
Total Revenue by Vote	2	121 438	125 311	126 591	12 331	117 407	126 591	(9 184)	-7%	126 591
Expenditure by Vote	1									
Vote 1 - Executive and Council		14 162	13 593	13 840	1 333	13 404	13 840	(435)	-3%	13 840
								-		
Vote 3 - Finance		21 354	20 444	22 294	2 750	21 552	22 294	(742)	-3%	22 294
								-		
Vote 4 - Corporate Services		21 646	24 511	21 918	1 756	19 596	21 918	(2 322)	-11%	21 918
								-		
Vote 5 - Technical Services		66 026	64 571	65 260	6 316	65 847	65 260	586	1%	65 260
								-		
Total Expenditure by Vote	2	123 188	123 118	123 312	12 154	120 398	123 312	(2 914)	(0)	123 312
Surplus/ (Deficit) for the year	2	(1 750)	2 193	3 279	177	(2 991)	3 279	(6 270)	(0)	3 279

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) - M12 June

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	140	1	52	140	(88)	-63%	140
Agency services		6 001	7 840	7 840	533	6 163	7 840	(1 677)	-21%	7 840
Interest		-	-	-	-	-	-	-		-
Interest earned from Receivables		-	-	-	-	-	-	-		-
Interest from Current and Non Current Assets		1 705	1 950	1 950	20	1 475	1 950	(475)	-24%	1 950
Dividends		-	-	-	-	-	-	-		-
Rent on Land		-	-	-	-	-	-	-		-
Rental from Fixed Assets		66	65	-	-	-	-	-		-
Licence and permits		55	49	49	5	64	49	15	31%	49
Operational Revenue		66 811	65 380	65 406	11 493	61 572	65 406	(3 835)	-6%	65 406
Non-Exchange Revenue										
Property rates		-	-	-	-	-	-	-		-
Surcharges and Taxes		-	-	-	-	-	-	-		-
Fines, penalties and forfeits		-	-	-	-	-	-	-		-
Licence and permits		-	-	-	-	-	-	-		-
Transfers and subsidies - Operational		45 691	46 892	48 789	873	47 628	48 789	(1 161)	-2%	48 789
Interest		-	-	-	-	-	-	-		-
Fuel Levy		-	-	-	-	-	-	-		-
Operational Revenue		-	-	-	-	-	-	-		-
Gains on disposal of Assets		-	-	-	-	-	-	-		-
Other Gains		1 040	-	-	23	23	-	23	#DIV/0!	-
Discontinued Operations		-	-	-	-	-	-	-		-
Total Revenue (excluding capital transfers and contributions)		121 438	122 422	124 174	12 949	116 977	124 174	(7 197)	-6%	124 174
Expenditure By Type										
Employee related costs		67 829	67 473	68 421	5 580	67 793	68 421	(628)	-1%	68 421
Remuneration of councillors		4 975	5 200	5 648	461	5 640	5 648	(8)	0%	5 648
Bulk purchases - electricity		-	-	-	-	-	-	-		-
Inventory consumed		14 106	18 089	15 174	1 872	14 536	15 174	(638)	-4%	15 174
Debt impairment		-	-	-	-	-	-	-		-
Depreciation and amortisation		789	1 035	912	437	972	912	60	7%	912
Interest		843	50	50	-	28	50	(22)	-44%	50
Contracted services		10 887	9 499	8 136	1 427	7 777	8 136	(360)	-4%	8 136
Transfers and subsidies		1 199	260	203	-	166	203	(36)	-18%	203
Irrecoverable debts written off		-	-	-	-	-	-	-		-
Operational costs		22 154	21 512	24 768	2 360	23 468	24 768	(1 300)	-5%	24 768
Losses on Disposal of Assets		1	-	-	-	-	-	-		-
Other Losses		4	-	-	18	18	-	18	#DIV/0!	-
Total Expenditure		122 788	123 118	123 312	12 154	120 398	123 312	(2 914)	-2%	123 312
Surplus/(Deficit)		(1 349)	(696)	862	795	(3 421)	862	(4 283)	(0)	862
Transfers and subsidies - capital (monetary allocations)		-	2 889	2 417	(618)	430	2 417	(1 987)	(0)	2 417
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-		-
Surplus/(Deficit) after capital transfers & contributions		(1 349)	2 193	3 279	177	(2 991)	3 279	(6 270)	(0)	3 279
Income Tax		-	-	-	-	-	-	-		-
Surplus/(Deficit) after income tax		(1 349)	2 193	3 279	177	(2 991)	3 279	(6 270)	(0)	3 279
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-		-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-		-
Surplus/(Deficit) attributable to municipality		(1 349)	2 193	3 279	177	(2 991)	3 279	(6 270)	(0)	3 279
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-		-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-		-
Surplus/ (Deficit) for the year		(1 349)	2 193	3 279	177	(2 991)	3 279	(6 270)	(0)	3 279

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) - M12 June

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	–	565	388	388	565	(177)	-31%	565
Vote 4 - Corporate Services		766	391	587	(48)	587	587	–		587
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	1 152	340	975	1 152	(177)	-15%	1 152
Single Year expenditure appropriation	2									
Vote 1 - Executive and Council		–	96	96	2	12	96	(83)	-87%	96
Vote 2 - Municipal Manager		–	–	–	–	–	–	–		–
Vote 3 - Finance		60	860	295	(388)	162	295	(133)	-45%	295
Vote 4 - Corporate Services		36	1 418	4 521	11	2 475	4 521	(2 046)	-45%	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	4 912	(376)	2 649	4 912	(2 262)	-46%	4 912
Total Capital Expenditure		2 041	2 765	6 064	(36)	3 625	6 064	(2 439)	-40%	6 064
Capital Expenditure - Functional Classification										
Governance and administration		83	1 347	1 621	2	1 149	1 621	(471)	-29%	1 621
Executive and council		23	487	683	2	599	683	(83)	-12%	683
Finance and administration		60	860	938	–	550	938	(388)	-41%	938
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		915	1 374	4 399	11	2 454	4 399	(1 945)	-44%	4 399
Community and social services		–	1 304	4 329	11	2 453	4 329	(1 876)	-43%	4 329
Sport and recreation		–	–	–	–	–	–	–		–
Public safety		–	–	–	–	–	–	–		–
Housing		–	–	–	–	–	–	–		–
Health		915	70	70	–	1	70	(69)	-98%	70
Economic and environmental services		1 042	43	43	(48)	21	43	(23)	-52%	43
Planning and development		1 042	43	43	(48)	21	43	(23)	-52%	43
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	6 064	(36)	3 625	6 064	(2 439)	-40%	6 064
Funded by:										
National Government		1 661	1 208	838	(388)	736	838	(103)	-12%	838
Provincial Government		276	1 304	4 329	11	2 453	4 329	(1 876)	-43%	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	5 168	(378)	3 189	5 168	(1 979)	-38%	5 168
Borrowing	6	–	–	–	–	–	–	–		–
Internally generated funds		104	253	896	390	436	896	(460)	-51%	896
Total Capital Funding		2 041	2 765	6 064	12	3 625	6 064	(2 439)	-40%	6 064

2.4.1.6 Table C6: Monthly Budget Statement – Financial Position:

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

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	17 048	5 143	17 048
Trade and other receivables from exchange transactions		528	678	631	389	631
Receivables from non-exchange transactions		–	–	–	–	–
Current portion of non-current receivables		571	531	571	571	571
Inventory		1 586	1 249	1 506	1 378	1 506
VAT		(143)	383	157	(132)	157
Other current assets		4 251	4 727	8 909	3 655	8 909
Total current assets		19 479	20 075	28 821	11 003	28 821
Non current assets						
Investments		–	–	–	–	–
Investment property		–	–	–	–	–
Property, plant and equipment		9 808	12 823	15 251	12 461	15 251
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		16 836	19 429	22 279	19 489	22 279
TOTAL ASSETS		36 315	39 504	51 100	30 492	51 100
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	118 745	1 133	118 745
Trade and other payables from non-exchange transactions		5 368	2 729	5 968	3 733	5 968
Provision		5 966	4 857	6 193	5 843	6 193
VAT		(732)	–	11 812	(654)	11 812
Other current liabilities		–	809	809	–	809
Total current liabilities		12 888	10 364	143 629	10 055	143 629
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	11 251	10 886	11 251
Total non current liabilities		13 281	14 069	13 737	13 281	13 737
TOTAL LIABILITIES		26 169	24 433	157 366	23 336	157 366
NET ASSETS	2	10 146	15 071	(106 266)	7 156	(106 266)
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		10 547	17 324	10 677	7 156	10 677
Reserves and funds		–	–	–	–	–
Other		–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	10 547	17 324	10 677	7 156	10 677

2.4.1.7 Table C7: Monthly Budget Statement – Cash Flow:

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

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	84 311	12 482	71 519	84 311	(12 792)	-15%	84 311
Transfers and Subsidies - Operational		45 745	46 892	48 247	122	46 935	48 247	(1 312)	-3%	48 247
Transfers and Subsidies - Capital		2 400	2 889	2 417	–	–	2 417	(2 417)	-100%	2 417
Interest		–	1 950	1 950	–	–	1 950	(1 950)	-100%	1 950
Dividends		–	–	–	–	–	–	–		–
Payments										
Suppliers and employees		(79 403)	(124 233)	(126 190)	(5 438)	(64 129)	(126 190)	(62 061)	49%	(126 190)
Interest		–	(50)	(50)	–	–	(50)	(50)	100%	(50)
Transfers and Subsidies		–	(260)	(260)	–	–	(260)	(260)	100%	(260)
NET CASH FROM/(USED) OPERATING ACTIVITIES		45 078	4 356	10 425	7 166	54 325	10 425	(43 900)	-421%	10 425
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		–	–	–	–	–	–	–		–
Decrease (increase) in non-current receivables		6 980	–	(436)	–	(6 980)	(6 980)	–		(436)
Decrease (increase) in non-current investments		–	–	–	–	–	–	–		–
Payments										
Capital assets		(4 430)	(3 180)	(6 064)	(36)	(4 430)	(6 064)	(1 634)	27%	(6 064)
NET CASH FROM/(USED) INVESTING ACTIVITIES		2 551	(3 180)	(6 500)	(36)	(11 410)	(13 044)	(1 634)	13%	(6 500)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		–	–	–	–	–	–	–		–
Borrowing long term/refinancing		–	–	–	–	–	–	–		–
Increase (decrease) in consumer deposits		–	–	–	(5 580)	(67 793)	–	(67 793)	#DIV/0!	–
Payments										
Repayment of borrowing		–	–	–	–	–	–	–		–
NET CASH FROM/(USED) FINANCING ACTIVITIES		–	–	–	(5 580)	(67 793)	–	67 793	#DIV/0!	–
NET INCREASE/ (DECREASE) IN CASH HELD		47 628	1 176	3 925	1 550	(24 878)	(2 619)			3 925
Cash/cash equivalents at beginning:		11 365	11 330	12 687		12 687	12 687			12 687
Cash/cash equivalents at month/year end:		58 993	12 506	16 611	1 550	(12 192)	10 067			16 611

3. PART 2 – SUPPORTING DOCUMENTATION

3.1 SECTION 5 – DEBTORS ANALYSIS:

3.1.1 Supporting Table SC3:

Table SC3 is the only debtors report required by the MBRR.

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

Description	NT Code	Budget Year 2024/25										Total	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						
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	65	7	0	25	-	0	-	317	415	343	-	-	-	-
Total By Income Source	2000	65	7	0	25	-	0	-	317	415	343	-	-	-	-
2023/24 - totals only		258927	10144	16012	0	153731	0	0	183833	623	338	0	0		
Debtors Age Analysis By Customer Group															
Organs of State	2200	51	6	-	-	-	-	-	-	57	-	-	-	-	-
Commercial	2300	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	2400	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2500	14	1	0	25	-	0	-	317	358	343	-	-	-	-
Total By Customer Group	2600	65	7	0	25	-	0	-	317	415	343	-	-	-	-

3.1.2 Supporting Table SC4:

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

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	1 399	15	10	544	0	8	1	2	1 980	1 679
Auditor General	0800	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions		-	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	1 399	15	10	544	0	8	1	2	1 980	1 679

3.2 SECTION 6 – GRANT RECEIPTS:

3.2.1 Supporting Table SC6 – Grant Receipts:

CENTRAL KAROO DISTRICT MUNICIPALITY (CKDM)																	
FINANCIAL YEAR: 30 JUNE 2025																	
ANNUAL UNSPENT GRANTS RECONCILIATION																	

3.3 SECTION 7 – CAPITAL PROGRAMME PERFORMANCE:

3.3.1 Supporting Table C12:

Supporting Table C12 reconciled with Table C5.

DC5 Central Karoo - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M12 June

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									
<u>Monthly expenditure performance trend</u>									
July	170	230	505	20	20	505	485	96,0%	1%
August	170	230	505	536	556	1 011	455	45,0%	20%
September	170	230	505	(18)	538	1 516	978	64,5%	19%
October	170	230	505	374	912	2 021	1 109	54,9%	33%
November	170	230	505	44	957	2 527	1 570	62,1%	35%
December	170	230	505	–	957	3 032	2 075	68,5%	35%
January	170	230	505	2 069	3 025	3 537	512	14,5%	109%
February	170	230	505	–	3 025	4 043	1 017	25,2%	109%
March	170	230	505	–	3 025	4 548	1 523	33,5%	109%
April	170	230	505	587	3 612	5 053	1 441	28,5%	131%
May	170	230	505	48	3 660	5 559	1 898	34,1%	132%
June	170	230	505	(36)	3 625	6 064	2 439	40,2%	131%
Total Capital expenditure	2 041	2 765	6 064	3 625					

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 and quarter ending 30th of June 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 

Date : 11 July 2025

NON-FINANCIAL PERFORMANCE REPORTING – QUARTER 4 (01 APRIL – 30 JUNE 2025)

Disclaimer

This Quarterly Performance Assessment Report, w.r.t. the non-financial information, is based on reported information only, and is un-audited. This report is subject to change on finalisation of the Internal Performance Audit Report for the fourth (4th) Quarter (01 April – 30 June 2025) of the 2024/2025 financial year.

1. Purpose

- (a) The purpose of this report is to inform Council regarding the progress made with the implementation of the Key Performance Indicators (KPIs) in the realisation of the development priorities and objectives as determined in the Municipality’s Integrated Development Plan (IDP) as well as in the Service Delivery and Budget Implementation Plan (SDBIP) for the fourth (4th) Quarter (01 April – 30 June 2025) of the 2024/2025 financial year.

2. Legislative requirements

- (a) The SDBIP is defined in terms of Section 1 of the Local Government: Municipal Finance Management Act, 56 (Act 56 of 2003) (MFMA), and the format of the SDBIP is prescribed by the MFMA Circular 13.
- (b) Section 41(1) (e) of the Local Government: Municipal Systems Act, 32 (Act 32 of 2000) (MSA), prescribes that a process must be established of regular reporting to Council.
- (c) This report is a requirement in terms of Section 52 of the MFMA which provide for:
- The Executive Mayor, to submit to council within 30 days of the end of each quarter, a report on the implementation of the budget and financial state of affairs of the municipality;
 - The Accounting Officer, while conducting the above, must take into account:
 - Section 71 Reports;
 - Performance in line with the Service Delivery and Budget Implementation Plans.

3. Background to the format and monitoring of the SDBIP

3.1 Format

- (a) The Municipality’s SDBIP consists of a Top Layer (TL) as well as a Departmental Plan for each individual Department.
- (b) For purposes of reporting, the TL SDBIP is used to report to Council and the Community on the organisational performance of the Municipality.
- (c) The TL SDBIP measures the achievement of performance indicators with regards to the provision of basic services as prescribed by Section 10 of the Local Government: Municipal Planning and Performance Regulations of 2001, National Key Performance Areas and Strategic Objectives as detailed in the Integrated Development Plan (IDP) of the Central Karoo District Municipality. The Top Layer SDBIP 2024/2025 was approved by the Executive Mayor on 18 June 2024.
- (d) The Departmental SDBIP measures the achievement of performance indicators that have been determined with regard to operational service delivery within each department and have been aligned with the Top Layer SDBIP.
- The Departmental Plans have been approved by the Municipal Manager.
- (e) The overall assessment of actual performance against targets set for the key performance indicators as documented in the SDBIP is illustrated in terms of the following assessment methodology:

	Category	Explanation
	KPI Not Yet Measured	KPI's with no targets or actual results for the selected period
	KPI Not Met	Actual vs. target less than 75%
	KPI Almost Met	Actual vs. target between 75% and 100%
	KPI Met	Actual vs. target 100% achieved
	KPI Well Met	Actual vs. target more than 100% and less than 150% achieved
	KPI Extremely Well Met	Actual vs. target more than 150% achieved

Table 1: Description of colour codes

- (f) The Performance Management System is an internet-based system and it uses, as its basis, the approved SDBIP. The SDBIP is a layered plan comprising of Top Layer SDBIP and Departmental SDBIPs.
- (g) Performance reports on the Top Layer SDBIP is submitted to the Council on a quarterly, half -yearly and

annual basis.

- (i) This non-financial part of the report is based on the Top Layer SDBIP 2024/2025 and comprises of the following:
- Summary of the overall performance of the Municipality in terms of the National Key Performance Areas of Local Government;
 - Summary of the overall performance of the Municipality in terms of the seven (7) Strategic Objectives; and
 - A detailed performance review per Strategic Objective.

3.2 Monitoring

- (a) The Municipality utilises an electronic web-based system that is monthly updated with actual performance.
- (b) The system closes every month between the 10th and the 15th day for updates of the previous month's actual performance as a control measure to ensure that performance is updated and monitored on a monthly basis. No access is available to a month's performance indicators after closure of the system. This is to ensure that the level of performance is consistent for a particular period in the various levels at which reporting takes place. Departments must motivate to the Municipal Manager should they require the system to be re-opened once the system is closed.
- (c) The system provides management information in graphs and indicates actual performance against targets. The graphs provide a good indication of performance progress and where corrective action is required.
- (d) The system requires key performance indicator owners to update performance comments for each actual result captured, which provides a clear indication of how the actual was calculated/ reached and serves as part of the portfolio of evidence (POE) for auditing purposes.
- (e) In terms of Section 46(1) (a) (iii) of the MSA the Municipality must reflect annually in the Annual Performance Report on measures taken to improve performance, in other words targets not achieved. The system utilised requires corrective actions to be captured for targets not achieved.

4. Actual performance for the fourth (4th) Quarter (01 April – 30 June 2025)

- (a) The Top Layer SDBIP contains performance indicators per Strategic Objective and comments with corrective measures with regard to targets not achieved.
- (b) Overall performance (dashboard) per National Key Performance Area and municipal Strategic Objectives will be provided for in Section 5 of this report.
- (c) A detailed analysis of actual performance for the fourth (4th) Quarter (01 April – 30 June 2025) of the 2024/2025 financial year, is provided for in Section 6 of this report.

5. Overall performance of the Municipality

(a) Dashboard summary per National Key Performance Area (NKPA) for the period – **01 April – 30 June 2025**

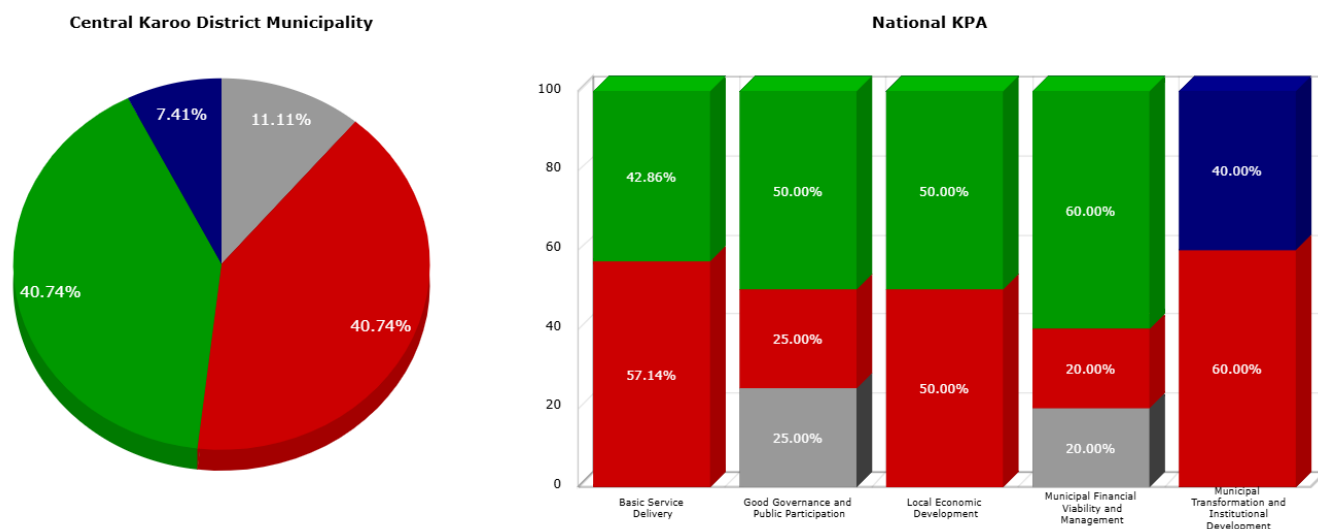


Figure 1: Graphs: Overall Performance on National KPA's

	Central Karoo District Municipality	National KPA					
		Basic Service Delivery	Good Governance and Public Participation	Local Economic Development	Municipal Financial Viability and Management	Municipal Transformation and Institutional Development	[Unspecified]
Not Yet Applicable	3 (11.11%)	-	2 (25.00%)	-	1 (20.00%)	-	-
Not Met	11 (40.74%)	4 (57.14%)	2 (25.00%)	1 (50.00%)	1 (20.00%)	3 (60.00%)	-
Almost Met	-	-	-	-	-	-	-
Met	11 (40.74%)	3 (42.86%)	4 (50.00%)	1 (50.00%)	3 (60.00%)	-	-
Well Met	-	-	-	-	-	-	-
Extremely Well Met	2 (7.41%)	-	-	-	-	2 (40.00%)	-
Did Not Occur	-	-	-	-	-	-	-
Total:	27	7	8	2	5	5	-
	100%	25.93%	29.63%	7.41%	18.52%	18.52%	-

Table 2: Overall Performance on National KPA's

(b) Dashboard summary per Strategic Objective for the period – 01 January – 31 March 2025

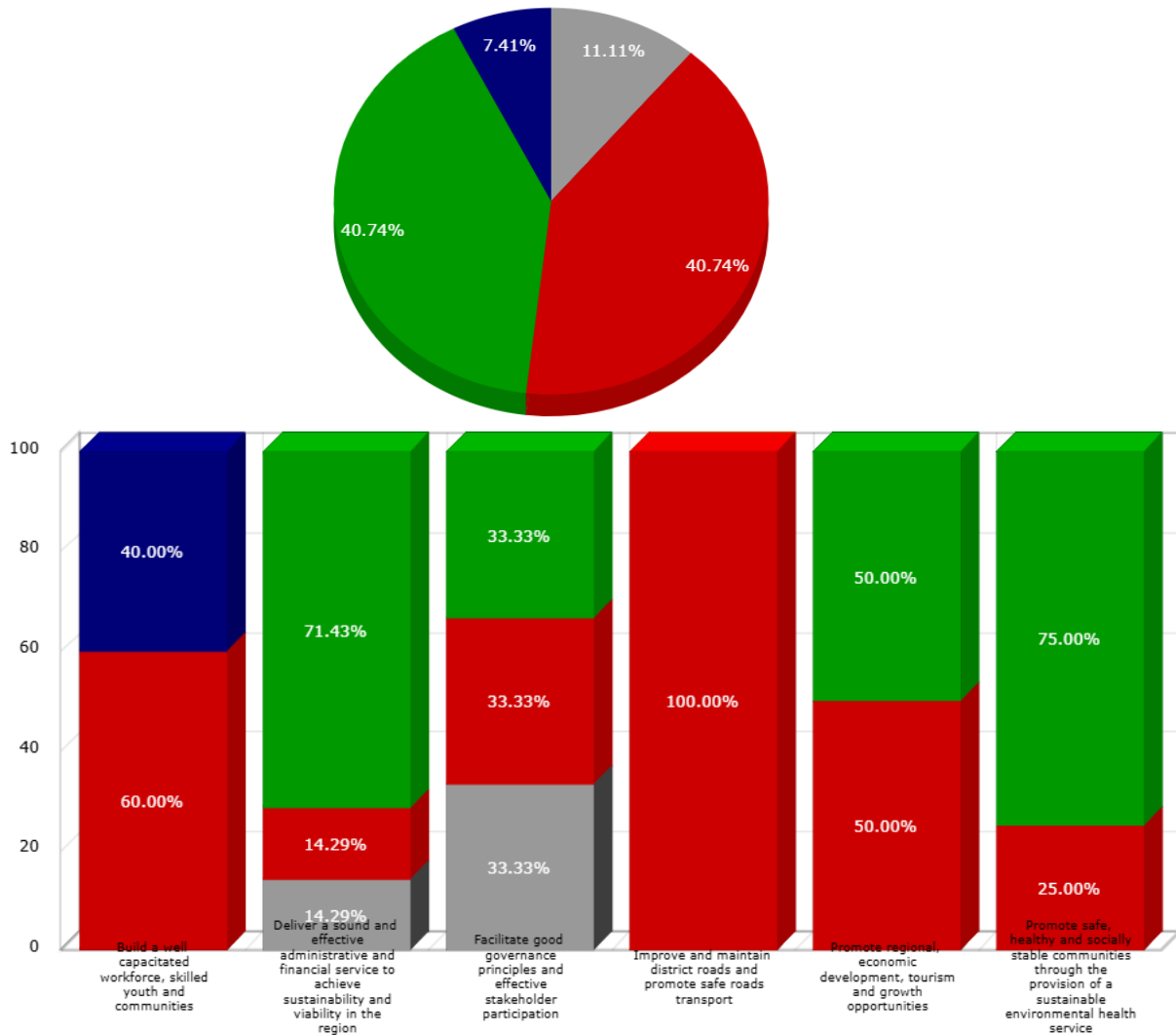


Figure 2: Graphs: Overall performance on Municipal KPA's

	Central Karoo District Municipality	Strategic Objective								
		Build a well capacitated workforce, skilled youth and communities	Deliver a sound and effective administrative and financial service to achieve sustainability and viability in the region	Facilitate good governance principles and effective stakeholder participation	Improve and maintain district roads and promote safe roads transport	Prevent and minimize the impact of possible disasters and improve public safety in the region	Promote regional economic development, tourism and growth opportunities	Promote safe, healthy and socially stable communities through the provision of a sustainable environmental health service	Unspecified	[Unspecified]
Not Yet Applicable	3 (11.11%)	-	1 (14.29%)	2 (33.33%)	-	-	-	-	-	-
Not Met	11 (40.74%)	3 (60.00%)	1 (14.29%)	2 (33.33%)	3 (100.00%)	-	1 (50.00%)	1 (25.00%)	-	-
Almost Met	-	-	-	-	-	-	-	-	-	-
Met	11 (40.74%)	-	5 (71.43%)	2 (33.33%)	-	-	1 (50.00%)	3 (75.00%)	-	-
Well Met	-	-	-	-	-	-	-	-	-	-
Extremely Well Met	2 (7.41%)	2 (40.00%)	-	-	-	-	-	-	-	-
Did Not Occur	-	-	-	-	-	-	-	-	-	-
Total:	27	5	7	6	3	-	2	4	-	-
	100%	18.52%	25.93%	22.22%	11.11%	-	7.41%	14.81%	-	-

Table 3: Overall performance on Municipal KPA's



6. Actual Strategic performance and corrective measures that will be implemented

6.1 Build a well capacitated workforce, skilled youth and communities

Ref	KPI Name	Description of Unit of Measurement	QUARTER 4 (April - June 2025)		
			Corrective Measures	Target	Actual
TL58	Review the organisational structure (Macro) and submit to Council for approval by 31 May 2025	Organisational structure reviewed and submitted to Council	[D7] Municipal Manager: Review will be done as and when necessary. (May 2025)	1	0
TL61	Spend 0.5% of the municipality's personnel budget on training by 30 June 2025 [(Total Actual Training Expenditure/ Total personnel Budget) x100]	% of the personnel budget spent on training		0.50%	2.80%
TL62	Review the Workplace Skills Plan and submit to LGSETA by 30 April 2025	Workplace Skills Plan reviewed and submitted		1	0
TL63	The number of people from the employment equity target groups employed (appointed) in the three highest levels of management in compliance with the municipality's approved Equity Plan as at 30 June 2025	Number of people employed	[D112] HR Manager: EE appointments were made. EE Plan must be amended. (June 2025)	1	2
TL64	Fill all budgeted vacant posts within 6 months from position becoming vacant in terms of Regulation 890 (MSR)	% of budgeted vacant posts filled within 6 months	[D113] HR Manager: MSR Procedure requires all role players to perform within 6 months. (June 2025)	100%	42%



SUMMARY OF RESULTS: BUILD A WELL CAPACITATED WORKFORCE, SKILLED YOUTH AND COMMUNITIES

N/A	KPI Not Yet Applicable	KPIs with no targets or actuals in the selected period.	0
R	KPI Not Met	0% <= Actual/Target <= 74.999%	3
O	KPI Almost Met	75.000% <= Actual/Target <= 99.999%	0
G	KPI Met	Actual meets Target (Actual/Target = 100%)	0
G2	KPI Well Met	100.001% <= Actual/Target <= 149.999%	0
B	KPI Extremely Well Met	150.000% <= Actual/Target	2
N/A	KPI Did Not Occur	KPIs with a target which did not materialise	0
Total KPIs:			5

6.2 Deliver a sound and effective administrative and financial service to achieve sustainability and viability in the region

Ref	KPI Name	Description of Unit of Measurement	QUARTER 4 (April - June 2025)		
			Corrective Measures	Target	Actual
TL55	Spend 90% of the municipal capital budget by 30 June 2025 {(Actual amount spent /Total amount budgeted) X100}	% of capital budget spent	[[D4] Municipal Manager: The SCM challenges have been dealt with. MM will monitor spending on a quarterly basis. (June 2025)	90%	66%



Ref	KPI Name	Description of Unit of Measurement	QUARTER 4 (April - June 2025)		
			Corrective Measures	Target	Actual
TL73	Review 19 budget related policies and submit to Council for approval by 31 May 2025	Number of policies reviewed and submitted to Council for approval		19	19
TL74	Review and submit the MFMA delegation register to Council for approval by 31 May 2025	MFMA delegation registered reviewed and submitted to Council for approval		1	1
TL75	Compile and submit the financial statements to the Auditor-General by 31 August 2024	Financial statements compiled and submitted to the Auditor-General		0	0
TL76	Financial viability measured in terms of the municipality's ability to meet its service debt obligations as at 30 June 2025 [(Short Term Borrowing + Bank Overdraft + Short Term Lease + Long Term Borrowing + Long Term Lease) / Total Operating Revenue - Operating Conditional Grant) x 100]	% of debt coverage		5%	5%
TL77	Financial viability measured in terms of the available cash to cover fixed operating expenditure as at 30 June 2025 [(Cash and Cash Equivalents - Unspent Conditional Grants - Overdraft) + Short Term Investment) / Monthly Fixed Operational Expenditure excluding (Depreciation, Amortisation, and Provision for Bad Debts, Impairment and Loss on Disposal of Assets)]	Cost coverage as at 30 June 2025		1.50	1.50
TL78	Achieve a current ratio of 1:1 by 30 June 2025 (Current assets : Current liabilities)	Number of times the Municipality can pay back its short term- liabilities with its short-term assets by 30 June 2025		1	1



SUMMARY OF RESULTS: DELIVER A SOUND AND EFFECTIVE ADMINISTRATIVE AND FINANCIAL SERVICE TO ACHIEVE SUSTAINABILITY AND VIABILITY IN THE REGION

N/A	KPI Not Yet Applicable	KPIs with no targets or actuals in the selected period.	1
R	KPI Not Met	0% <= Actual/Target <= 74.999%	1
O	KPI Almost Met	75.000% <= Actual/Target <= 99.999%	0
G	KPI Met	Actual meets Target (Actual/Target = 100%)	5
G2	KPI Well Met	100.001% <= Actual/Target <= 149.999%	0
B	KPI Extremely Well Met	150.000% <= Actual/Target	0
N/A	KPI Did Not Occur	KPIs with a target which did not materialise	0
Total KPIs:			7

6.3 Facilitate good governance principles and effective stakeholder participation

Ref	KPI Name	Description of Unit of Measurement	QUARTER 4 (April - June 2025)		
			Corrective Measures	Target	Actual
TL56	Review the Risk Based Audit Plan (RBAP) and submit to the Audit Committee for approval by 30 June 2025	RBAP revised and submitted to the Audit Committee		1	1
TL57	Complete 80% of the audits as per the RBAP by 30 June 2025 [(Audits completed for the year/audits planned for the year according to the RBAP) x100]	% audits completed		80%	80%
TL59	Submit the draft Annual Report in Council by 31 January 2025	Draft Annual Report submitted in Council		0	0
TL60	Review Corporate and HR policies and submit to Council for approval by 30 June 2025	Number of policies reviewed and submitted	[D109] HR Manager: Reported in Feb (June 2025)	2	0



Ref	KPI Name	Description of Unit of Measurement	QUARTER 4 (April - June 2025)		
			Corrective Measures	Target	Actual
TL67	Develop the IDP and Budget Process Plan and submit to Council by 31 August 2024	IDP and Budget Process Plan submitted		0	0
TL68	Submit the final IDP to Council by 31 May 2025 for approval	Final IDP submitted for approval		1	0

SUMMARY OF RESULTS: FACILITATE GOOD GOVERNANCE PRINCIPLES AND EFFECTIVE STAKEHOLDER PARTICIPATION

N/A	KPI Not Yet Applicable	KPIs with no targets or actuals in the selected period.	2
R	KPI Not Met	0% <= Actual/Target <= 74.999%	2
O	KPI Almost Met	75.000% <= Actual/Target <= 99.999%	0
G	KPI Met	Actual meets Target (Actual/Target = 100%)	2
G2	KPI Well Met	100.001% <= Actual/Target <= 149.999%	0
B	KPI Extremely Well Met	150.000% <= Actual/Target	0
N/A	KPI Did Not Occur	KPIs with a target which did not materialise	0
	Total KPIs:		6

6.4 Improve and maintain district roads and promote safe roads transport

Ref	KPI Name	Description of Unit of Measurement	QUARTER 4 (April - June 2025)		
			Corrective Measures	Target	Actual
TL79	Create job opportunities in terms of skills and labour needs within identified road projects by June 2025	Number of job opportunities created		40	0



Ref	KPI Name	Description of Unit of Measurement	QUARTER 4 (April - June 2025)		
			Corrective Measures	Target	Actual
TL80	Spend 95% of the total approved Roads budget by 30 June 2025 [(Actual expenditure divided by approved allocation received) x100]	% of total approved Roads budget spent		95%	0%
TL81	Regravel 40 kilometres of road by 30 June 2025	Number of kilometres regravelled		40	0

SUMMARY OF RESULTS: IMPROVE AND MAINTAIN DISTRICT ROADS AND PROMOTE SAFE ROADS TRANSPORT

N/A	KPI Not Yet Applicable	KPIs with no targets or actuals in the selected period.	0
R	KPI Not Met	0% <= Actual/Target <= 74.999%	3
O	KPI Almost Met	75.000% <= Actual/Target <= 99.999%	0
G	KPI Met	Actual meets Target (Actual/Target = 100%)	0
G2	KPI Well Met	100.001% <= Actual/Target <= 149.999%	0
B	KPI Extremely Well Met	150.000% <= Actual/Target	0
N/A	KPI Did Not Occur	KPIs with a target which did not materialise	0
	Total KPIs:		3

6.5 Promote regional, economic development, tourism and growth opportunities

Ref	KPI Name	Description of Unit of Measurement	QUARTER 4 (April - June 2025))		
			Corrective Measures	Target	Actual
TL65	Develop and submit LED Strategy to Council by 31 May	LED Strategy submitted to Council by 31 May		1	1



TL66	Create full time equivalent (FTE's) through expenditure with the EPWP job creation initiatives by 30 June 2025	Number of full time equivalent (FTE's) created		40	0
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SUMMARY OF RESULTS: PROMOTE REGIONAL, ECONOMIC DEVELOPMENT, TOURISM AND GROWTH OPPORTUNITIES

N/A	KPI Not Yet Applicable	KPIs with no targets or actuals in the selected period.	0
R	KPI Not Met	0% <= Actual/Target <= 74.999%	1
O	KPI Almost Met	75.000% <= Actual/Target <= 99.999%	0
G	KPI Met	Actual meets Target (Actual/Target = 100%)	1
G2	KPI Well Met	100.001% <= Actual/Target <= 149.999%	0
B	KPI Extremely Well Met	150.000% <= Actual/Target	0
N/A	KPI Did Not Occur	KPIs with a target which did not materialise	0
	Total KPIs:		2

6.6 Prevent and minimize the impact of possible disasters and improve public safety in the Region

Ref	KPI Name	Description of Unit of Measurement	QUARTER 4 (April - June 2025)		
			Corrective Measures	Target	Actual
TL72	Review the Disaster Management Plan and submit to Council by 31 May 2025	Disaster Management Plan reviewed and submitted		1	0

SUMMARY OF RESULTS: PREVENT AND MINIMIZE THE IMPACT OF POSSIBLE DISASTERS AND IMPROVE PUBLIC SAFETY IN THE REGION

N/A	KPI Not Yet Applicable	KPIs with no targets or actuals in the selected period.	1
R	KPI Not Met	0% <= Actual/Target <= 74.999%	0
O	KPI Almost Met	75.000% <= Actual/Target <= 99.999%	0
G	KPI Met	Actual meets Target (Actual/Target = 100%)	0



G2	KPI Well Met	100.001% <= Actual/Target <= 149.999%	0
B	KPI Extremely Well Met	150.000% <= Actual/Target	0
N/A	KPI Did Not Occur	KPIs with a target which did not materialise	0
	Total KPIs:		1

6.7 Promote safe, healthy and socially stable communities through the provision of a sustainable environmental health service

Ref	KPI Name	Description of Unit of Measurement	QUARTER 4 (April - June 2025)		
			Corrective Measures	Target	Actual
TL69	Compile and submit bi-annual Water Quality Evaluation Reports to the Beaufort West, Prince Albert & Laingsburg Water Service Authorities by 30 June 2025	Number of Water Quality Evaluation Reports submitted to Water Service Authorities by 30 June 2025		3	3
TL70	Compile and submit annual Waste Management Evaluation Report to the Beaufort West, Prince Albert & Laingsburg municipalities by 30 June 2025	Number of Waste Management Evaluation Reports submitted to local municipalities by 30 June 2025		3	3
TL71	Compile and submit bi-annual Informal Settlement Evaluation Reports for Kwa-Mandlenkosi, Merweville & Murraysburg to the Beaufort West Municipality & Prince Albert & Klaarstroom to the Prince Albert Municipality by 30 June 2025	Number of Informal Settlement Evaluation Reports submitted to local municipalities by 30 June 2025		5	5



SUMMARY OF RESULTS: PROMOTE SAFE, HEALTHY AND SOCIALLY STABLE COMMUNITIES THROUGH THE PROVISION OF A SUSTAINABLE ENVIRONMENTAL HEALTH SERVICE

N/A	KPI Not Yet Applicable	KPIs with no targets or actuals in the selected period.	0
R	KPI Not Met	0% <= Actual/Target <= 74.999%	0
O	KPI Almost Met	75.000% <= Actual/Target <= 99.999%	0
G	KPI Met	Actual meets Target (Actual/Target = 100%)	3
G2	KPI Well Met	100.001% <= Actual/Target <= 149.999%	0
B	KPI Extremely Well Met	150.000% <= Actual/Target	0
N/A	KPI Did Not Occur	KPIs with a target which did not materialise	0
	Total KPIs:		3



7. CONCLUSION

OVERALL SUMMARY OF RESULTS:

N/A	KPI Not Yet Applicable	KPIs with no targets or actuals in the selected period.	3
R	KPI Not Met	0% <= Actual/Target <= 74.999%	11
O	KPI Almost Met	75.000% <= Actual/Target <= 99.999%	0
G	KPI Met	Actual meets Target (Actual/Target = 100%)	11
G2	KPI Well Met	100.001% <= Actual/Target <= 149.999%	0
B	KPI Extremely Well Met	150.000% <= Actual/Target	2
N/A	KPI Did Not Occur	KPIs with a target which did not materialise	0
	Total KPIs:		27

(a) Of the 27 Key Performance Indicators (KPIs) outlined in the Top Layer SDBIP for the 2024/2025 financial year, the performance for the fourth quarter (01 April – 30 June 2025) is as follows:

- 3 KPIs were not yet applicable during the reporting period,
- 11 KPIs were not met,
- 0 KPIs were almost met,
- 11 KPIs were met,
- 0 KPIs were well met, and
- 2 KPIs were extremely well met.

8. CORRECTIVE MEASURES PER DEPARTMENT

Office of the Municipal Manager:

REF	KPI	Corrective measure
TL58	Review the organisational structure (Macro) and submit to Council for approval by 31 May 2025	[D7] Municipal Manager: Review will be done as and when necessary. (May 2025)
TL55	Spend 90% of the municipal capital budget by 30 June 2025 {(Actual amount spent /Total amount budgeted) X100}	[[D4] Municipal Manager: The SCM challenges have been dealt with. MM will monitor spending on a quarterly basis. (June 2025)

Corporate & Strategic Support Services:

REF	KPI	Corrective measure
TL62	Review the Workplace Skills Plan and submit to LGSETA by 30 April 2025	NO CORRECTIVE MEASURE PROVIDED
TL64	Fill all budgeted vacant posts within 6 months from position becoming vacant in terms of Regulation 890 (MSR)	[D113] HR Manager: MSR Procedure requires all role players to perform within 6 months. (June 2025)
TL60	Review Corporate and HR policies and submit to Council	[D109] HR Manager: Reported in Feb (June



REF	KPI	Corrective measure
	for approval by 30 June 2025	2025)

Financial Services:

REF	KPI	Corrective measure
TL64	Fill all budgeted vacant posts within 6 months from position becoming vacant in terms of Regulation 890 (MSR)	[D113] HR Manager: Speed up MSR requirements in terms of vacancies. (March 2025)

Roads Infrastructure Services:

REF	KPI	Corrective measure
TL79	Create job opportunities in terms of skills and labour needs within identified road projects by June 2025	NO CORRECTIVE MEASURE PROVIDED
TL80	Spend 95% of the total approved Roads budget by 30 June 2025 [(Actual expenditure divided by approved allocation received) x100]	NO CORRECTIVE MEASURE PROVIDED
TL81	Regravel 40 kilometres of road by 30 June 2025	NO CORRECTIVE MEASURE PROVIDED

Socio-Economic Services:

REF	KPI	Corrective measure
TL68	Submit the final IDP to Council by 31 May 2025 for approval	NO CORRECTIVE MEASURE PROVIDED
TL66	Create full time equivalent (FTE's) through expenditure with the EPWP job creation initiatives by 30 June 2025	NO CORRECTIVE MEASURE PROVIDED
TL72	Review the Disaster Management Plan and submit to Council by 31 May 2025	NO CORRECTIVE MEASURE PROVIDED