CENTRAL KAROO DISTRICT MUNICIPALITY

(DC5)

SECTION 71 FINANCIAL REPORT

MONTH ENDING: 31 MAY 2026

(MONTH 11 OF THE 2025/2026 FINANCIAL YEAR)

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

PREPARED BY: Department of Financial Services Central Karoo District Municipality

DATE: 12 June 2026

Table of Content

SECTION 1 - MAYORAL REPORT ON THE FINANCIAL PERFORMANCE FOR THE PERIOD ENDING 12 JUNE 2026 6

1. Executive Summary 6

2. Operating Revenue Performance 6

3. Operating Expenditure Performance 7

4. Operating Financial Position 8

5. Budget Implementation and Financial Management 8

6. Conclusion and Recommendations 8

SECTION 2 – YTD FINANCIAL PERFORMANCE, FINANCIAL POSITION AND CASHFLOW 9

Adjustment Budget vs YTD Budget 9

Interpretation 9

Key Observations 9

2.2 Operating Expenditure Assessment 10

Adjustment Budget vs YTD Budget 10

Interpretation 10

Key Observations 10

2.3 Budget Phasing and Implementation 11

Interpretation 11

2.4 Financial Management Implications 11

1. Budget Credibility 11

2. Cash Flow Risk 11

3. Monitoring of Operating Costs 11

2.5 Overall Assessment 12

SECTION 3 – GRANT REGISTER 12

SECTION 4 - CAPITAL EXPENDITURE 13

SECTION 5 - CASH AND INVESTMENT MANAGEMENT 13

SECTION 6 - CREDITORS AND DEBTORS 15

1. GLOSSARY

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

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

1.18 **Strategic Objectives –** The main priorities of the Central Karoo District Municipality as set out in the IDP. Budgeted spending must contribute towards the achievement of the strategic objectives.

1.19 **Unauthorised Expenditure –** Generally, is spending without, or in excess of, an approved budget.

1.20 **Virement –** A transfer of budget.

1.21 **Virement Policy –** The policy that sets out the rules for budget transfers. Virements are normally allowed within a vote. Transfers between votes must be agreed by Council through an s Budget.

1.22 **Vote –** One of the main segments into which a budget of a municipality is divided for the appropriation of money for the different departments of the municipality. In Central Karoo District Municipality this means at directorate level. The votes for Central Karoo District therefore are:

- Executive and Council;
- Budget and Treasury;
- Corporate Services; and
- Technical Services.

SECTION 1 - MAYORAL REPORT ON THE FINANCIAL PERFORMANCE FOR THE PERIOD ENDING 31 MAY 2026

Municipality: Central Karoo District Municipality
Financial Year: 2025/2026
Reporting Period: May 2026

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1. Executive Summary

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

The financial results for the eleven months ended 31 May 2026 indicate that the municipality remains financially stable, although certain revenue streams and expenditure categories are performing below anticipated budget levels.

Total operating revenue (excluding capital grants) amounts to **R114.556 million** against a year-to-date budget of **R126.020 million**, resulting in an unfavourable variance of **R11.464 million (9.1%)**.

Total operating expenditure amounts to **R114.551 million** against a year-to-date budget of **R128.929 million**, resulting in underspending of **R14.378 million (11.2%)**.

The municipality recorded a year-to-date operating surplus of approximately **R5 656**, compared to a budgeted deficit of **R2.908 million** for the same period.

Cash and cash equivalents amounted to **R8.439 million** at the end of May 2026.

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2. Operating Revenue Performance

Total operating revenue generated for the period amounted to **R114.556 million** compared to the year-to-date budget of **R126.020 million**, reflecting a negative variance of **R11.464 million (9.1%)**. This represents collection performance of approximately 90.9% against the approved budget.

The underperformance is mainly attributable to lower than anticipated receipts from agency services, interest earned and other operational revenue sources.

Revenue Source	YTD Actual (R'000)	YTD Budget (R'000)	Variance (R'000)
Agency Services	5 582	6 711	(1 129)
Interest Earned	1 004	1 400	(395)
Sale of Goods and Services	99	208	(109)
Operational Revenue	62 807	74 556	(11 749)
Transfers and Subsidies – Operational	44 991	42 998	1 993

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3. Operating Expenditure Performance

Total operating expenditure amounted to **R114.551 million** compared to a year-to-date budget of **R128.929 million**, resulting in an underspending variance of **R14.378 million (11.2%)**. This represents expenditure performance of approximately 88.8% against the approved budget.

Significant expenditure variances include:

Expenditure Category	YTD Actual (R'000)	YTD Budget (R'000)	Variance (R'000)
Employee Related Costs	68 129	71 113	(2 984)
Remuneration of Councillors	4 983	5 268	(285)
Inventory Consumed	11 961	14 676	(2 715)
Contracted Services	4 752	10 757	(6 005)
Operational Costs	23 285	25 782	(2 497)

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

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

Operational expenditure remains controlled and within approved budget parameters.

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

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4. Operating Financial Position

The comparison between operating revenue and operating expenditure indicates that the municipality has recorded a **Year-to-Date operating surplus of R 5 656** for the reporting period.

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

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

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5. Budget Implementation and Financial Management

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

Attention will continue to be directed towards:

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

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6. Recommendations

It is recommended that Council:

1. **Notes the financial performance of the municipality for the period ending 31 May 2026.**

2. **Notes the Year-to-Date revenue and expenditure performance against the approved Adjusted Budget.**
3. **Supports the continued implementation of expenditure control and revenue enhancement measures.**

The administration will continue to monitor financial performance closely to ensure that the municipality remains within the approved budget parameters for the remainder of the **2025/2026 financial year**.

SECTION 2 – YTD FINANCIAL PERFORMANCE, FINANCIAL POSITION AND CASHFLOW

2.1 Operating Revenue Assessment

Adjustment Budget vs YTD Actual

Indicator	Amount (R)
Adjusted Budget (Total Revenue)	±141,7 million
YTD Actual Revenue	±114.6 million

Interpretation

The **YTD actual of R114.6 million** represents the portion of the **R141.7 million adjusted annual revenue budget** that have been realised at the end of the reporting month.

Key Observations

2.1.1 Revenue implementation progress

The YTD budget reflects that approximately:

$$\frac{114.6}{141.7} \approx 80.9\%$$

of the total adjusted revenue budget should have been realised by this stage of the financial year.

This suggests the municipality collected 80.9% **of its annual revenue** at the reporting period.

2.1.2 Revenue planning alignment

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

- The revenue plan is **reasonably phased throughout the financial year**.

However, the municipality still relies heavily on **intergovernmental transfers**, mainly from institutions such as **National Treasury of South Africa**, which remain a critical revenue source.

2.2 Operating Expenditure Assessment

Adjustment Budget vs YTD Budget

Indicator	Amount (R)
Adjusted Budget (Total Expenditure)	±140.8 million
YTD Actual Expenditure	±114.6 million

Interpretation

The YTD budget indicates that the municipality planned to spend approximately:

$$\frac{114.6}{140.8} \approx 81.3\%$$

of the adjusted annual expenditure budget by this stage of the financial year.

Key Observations

2.2.1 Expenditure implementation rate

The actual expenditure amounts to 81.3% of the annual budget. Thus, reflecting a positive variance of 11% in comparison with the year-to-date budget, which is an indication of effective budget and expenditure control.

2.2.2 Spending structure

The largest portions of the expenditure budget are allocated to:

- **Employee related costs**
- **Operational costs**

- **Inventory consumption**
- **Contracted services**

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

2.3 Budget Phasing and Implementation

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

Indicator	Percentage of Annual Budget Implemented
Revenue	±80.9%
Expenditure	±81.3%

Interpretation

2.4 Financial Management Implications

1. Budget Credibility

The alignment between the adjustment budget and YTD budget indicates **reasonable budget credibility and planning**.

2. Cash Flow Risk

Because expenditure implementation is below the revenue collection projections and relatively in line with budget projections, it can be deemed that the municipality exercise **adequate cash flow management**.

3. Monitoring of Operating Costs

High operational spending categories require **continuous monitoring** to ensure the municipality remains within the adjusted budget limits.

2.5 Overall Assessment

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

- The municipality is **implementing their annual financial plan**.
- Budget phasing appears **relatively balanced**, although **expenditure is slightly ahead of revenue**.
- Continued monitoring of expenditure will be necessary to avoid **overspending in the remaining months of the financial year**.

Overall, the municipality's financial planning appears **generally aligned with the adjusted annual budget**, but **careful financial management is required to maintain fiscal stability**.

SECTION 3 – GRANT REGISTER

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	Unpaid Grant R thousands	Repayments	Unspent Grant R thousands
Direct transfers									
Equitable share and related	-	-	-	-	-	-	-		-
Infrastructure	**(736)**	**-**	**269**	**15**	**-**	**(452)**	**-**		**(452)**
							-		-
Rural roads assets management systems grant	(736)	-	269	15	-	(452)	-		(452)
Capacity building and other current transfers	**(538)**	**-**	**293**	**-**	**-**	**(244)**	**-**		**(244)**
Local government financial management grant	(537)	-	293	-	-	(244)	-		(244)
Expanded public works programme integrated grant for municipalities	(1)	-	-	-	-	(1)	-		(1)
Sub total direct transfers	**(1 274)**	**-**	**562**	**15**	**-**	**(697)**	**-**		**(697)**
Total: Transfers from National Treasury	**(1 274)**	**-**	**562**	**15**	**-**	**(697)**	**-**		**(697)**
Transfers for Provincial Departments									
Municipal Allocations from Provincial Department									
Provincial Treasury	**(804)**	**-**	**104**	**1**	**-**	**(699)**	**-**		**(699)**
Western Cape Financial Management Support Grant	-	-	-	-	-	-	-		-
Western Cape Financial Management Capability Building Grant	(804)	-	104	1	-	(699)	-		(699)
Western Cape Financial Management Capacity Building Grant	-	-	-	-	-	-	-		-
Community Safety	**(162)**	**-**	**32**	**-**	**-**	**(130)**	**-**		**(130)**
Safety initiative implementation - Whole of Society Approach (WOSA)	(162)	-	32	-	-	(130)	-		(130)
Local Government	**(3 530)**	**-**	**1 253**	**-**	**-**	**(2 277)**	**-**		**(2 277)**
Local Government Internship Grant	-	-	-	-	-	-	-		-
Western Cape Municipal Intervention Grant	(390)	-	17	-	-	(373)	-		(373)
Municipal Service Delivers and Capacity Building Grant	-	-	-	-	-	-	-		-
Fire Service Capacity Building Grant	(2 541)	-	1 237	-	-	(1 304)	-		(1 304)
Local Government Public Employment Support Grant	-	-	-	-	-	-	-		-
Local Government Emergency Load-shedding Relief Grant	-	-	-	-	-	-	-		-
Municipal Water Resilience Grant	(600)	-	-	-	-	(600)	-		(600)
Total: Transfers from Provincial Departments	**(4 496)**	**-**	**1 389**	**1**	**-**	**(3 107)**	**-**		**(3 107)**
Other Grant Providers	**(179)**	**-**	**-**	**-**	**-**	**(179)**	**23**		**(202)**
The Chemical industries Education and Training Authority	6	-	-	-	-	6	6		-
Nedbank Winter Outreach	0	-	-	-	-	0	0		-
LGSETA (251200031/251200032)	-		-			-	-		-
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	**(179)**	**-**	**-**	**-**	**-**	**(179)**	**23**		**(202)**
TOTAL GRANT ALLOCATIONS FROM PROVINCIAL, NATIONAL AND OTHER	**(5 949)**	**-**	**1 951**	**15**	**-**	**(3 982)**	**23**		**(4 005)**

The total unspent grants amount to R 4.005 million at the end of May 2026 **(April 2026: R 5.949 million)**. The Fire Service Capacity Building Grant and Water Resilience Grant amounts to 48% of the unspent grants and for both final awards have been done and official purchase orders issued.

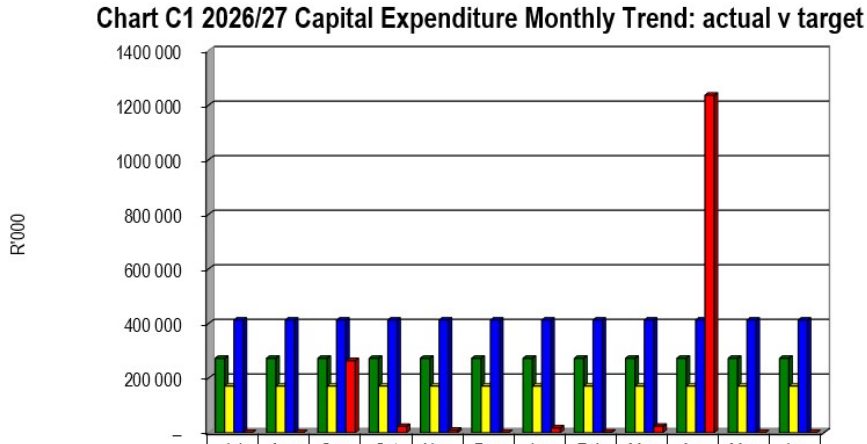
SECTION 4 - CAPITAL EXPENDITURE

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

- Capital implementation continues during Month 11.
- Spending remains aligned with grant-funded infrastructure programmes.
- Continued acceleration is required to avoid under-spending risks before financial year-end.

Key Risk

Late project execution may trigger grant rollover applications.



	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
2025/26	272 90	272 90	272 90	272 90	272 90	272 90	272 90	272 90	272 90	272 90	272 90	272 90
Original Budget	171 41	171 41	171 41	171 41	171 41	171 41	171 41	171 41	171 41	171 41	171 41	171 40
Adjusted Budget	412 80	412 80	412 80	412 80	412 80	412 80	412 80	412 80	412 80	412 80	412 80	412 78
Monthly actual	–	–	264 17	23 226	9 000	–	17 616	1 823	23 732	1236 7	–	–

SECTION 5 - CASH AND INVESTMENT MANAGEMENT

The municipality's liquidity position as of **31 May 2026** is summarized below:

Total Cash and Cash Equivalents after commitments (May 2026)

➞ R 4 223 773.88

Composition

Commitments mainly relate to:

- Infrastructure projects;
- Contractual obligations;

Financial Implication

Commitments must continuously be matched against available cash resources to ensure:

- Funding compliance;
- Avoidance of unfunded mandates;
- Protection of liquidity ratios.

Commitments against Cash and Cash Equivalents May 2026	
Item	**Amount**
Cash in Bank	**734 205.57**
ABSA ACC NO. 1540000014	342 922.92
FNB ACC NO. 62062151429	347 748.14
NEDBANK ACC NO. 1178835510	43 534.51
Call investment deposits	**7 705 292.63**
Nedbank : 03/7881151625/000001	1 178 551.18
Nedbank : 03/7881150777/000001	108 954.68
Nedbank : 03/7881121858/000012	51 982.53
Nedbank : 03/7881125551/000077	3 039 425.72
Nedbank : 03/7881114568/000001	123 383.80
ABSA: 9393988728	2 551 646.81
ABSA: 9396449741	612 008.76
FNB : 62835272361	39 339.15
Total Cash and Cash equivalents	**8 439 498.20**
Total commitments against cash	**4 192 536.44**
Unspent Conditional Grants	3 982 028.76
Creditors	210 507.68
Retentions	-
	4 246 961.76
Total outstanding Road claims April 2026- Mei 2026	**4 824 856.86**

SECTION 6 - CREDITORS AND DEBTORS

DC5 Central Karoo - Supporting Table SC4 Monthly Budget Statement - aged creditors - M11 May

Description R thousands	NT Code	Budget Year 2026/27								
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total
Creditors Age Analysis By Customer Type										
Bulk Electricity	0100	–	–	–	–	–	–	–	–	–
Bulk Water	0200	–	–	–	–	–	–	–	–	–
PAYE deductions	0300	–	–	–	–	–	–	–	–	–
VAT (output less input)	0400	–	–	–	–	–	–	–	–	–
Pensions / Retirement deductions	0500	–	–	–	–	–	–	–	–	–
Loan repayments	0600	–	–	–	–	–	–	–	–	–
Trade Creditors	0700	207	–	0	0	0	0	1	3	211
Auditor General	0800	–	–	–	–	–	–	–	–	–
Other	0900	–	–	–	–	–	–	–	–	–
Medical Aid deductions	0950	–	–	–	–	–	–	–	–	–
Total By Customer Type	**1000**	**207**	**–**	**0**	**0**	**0**	**0**	**1**	**3**	**211**

Overall creditors Position

- **Total Creditors:** R 210 507.70
- **Creditors older than 30 days:** R 3 834.21

Assessment

- Approximately 2% of total creditors are older than 30 days **(April 2026: 7%).**

DC5 Central Karoo - Supporting Table SC3 Monthly Budget Statement - aged debtors - M11 May

Description R thousands	NT Code	Budget Year 2026/27											
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
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	1	0	–	–	–	–	403	470	403	–	–
Total By Income Source	**2000**	**65**	**1**	**0**	**–**	**–**	**–**	**–**	**403**	**470**	**403**	**–**	**–**
2025/26 - totals only		115167	51419	24935	0	167	0	0	391728	583	**392**	0	0
Debtors Age Analysis By Customer Group													
Organs of State	2200	–	–	–	–	–	–	–	57	57	57	–	–
Commercial	2300	–	–	–	–	–	–	–	–	–	–	–	–
Households	2400	–	–	–	–	–	–	–	–	–	–	–	–
Other	2500	65	1	0	–	–	–	–	346	413	346	–	–
Total By Customer Group	**2600**	**65**	**1**	**0**	**–**	**–**	**–**	**–**	**403**	**470**	**403**	**–**	**–**

Overall Debtors Position

- **Total Debtors:** R469 541

- **Debtors older than 1 year:** R402 529

Assessment

- Approximately **86% of total debtors are older than one year**.
- This indicates a **very high concentration of long-outstanding debt**, which is generally considered **high risk and difficult to recover** in municipal finance.

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

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

Debtors by Customer Group

From the **Customer Group Age Analysis**:

Customer Group	**Over 1 Year (R'000)**
Organs of State	56,880
Commercial	0
Households	0
Other	412,661
Total	**469,541**

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

SECTION 7 – IN-YEAR BUDGET TABLES

DC5 Central Karoo - Table C1 Monthly Budget Statement Summary - M11 May

Description	2025/26	Budget Year 2026/27							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Financial Performance									
Property rates	–	–	–	–	–	–	–		–
Service charges	–	–	–	–	–	–	–		–
Investment revenue	1 475	2 036	1 527	53	1 004	1 400	(395)	-28%	1 527
Transfers and subsidies - Operational	47 733	45 225	46 907	869	44 991	42 998	1 993	0	46 907
Other own revenue	66 224	77 342	89 043	8 297	68 561	81 622	(13 062)	-16%	89 043
Total Revenue (excluding capital transfers and contributions)	**115 432**	**124 603**	**137 477**	**9 219**	**114 556**	**126 020**	**(11 464)**	**-9%**	**137 477**
Employee costs	68 655	67 136	77 578	5 635	68 129	71 113	(2 984)	-4%	77 578
Remuneration of Councillors	5 640	5 677	5 747	443	4 983	5 268	(285)	-5%	5 747
Depreciation and amortisation	1 025	766	1 150	101	1 095	1 054	41	4%	1 150
Interest	817	52	52	–	–	48	(48)	-100%	52
Inventory consumed and bulk purchases	14 473	22 436	16 010	40	11 961	14 676	(2 715)	-19%	16 010
Transfers and subsidies	234	135	439	2	327	230	97	42%	439
Other expenditure	24 907	28 283	39 861	2 807	28 055	36 539	(8 484)	-23%	39 861
Total Expenditure	**115 751**	**124 486**	**140 837**	**9 028**	**114 551**	**128 929**	**(14 378)**	**-11%**	**140 837**
Surplus/(Deficit)	**(319)**	**117**	**(3 361)**	**191**	**6**	**(2 908)**	**2 914**	**-100%**	**(3 361)**
Transfers and subsidies - capital (monetary allocations)	430	2 000	4 196	–	–	3 847	(3 847)	-100%	4 196
Transfers and subsidies - capital (in-kind)	–	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions	**111**	**2 117**	**836**	**191**	**6**	**938**	**(933)**	**-99%**	**836**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	**111**	**2 117**	**836**	**191**	**6**	**938**	**(933)**	**-99%**	**836**
Capital expenditure & funds sources									
Capital expenditure	**3 275**	**2 057**	**4 954**	**–**	**1 576**	**4 541**	**(2 964)**	**-65%**	**4 954**
Capital transfers recognised	3 214	–	4 545	–	1 341	4 167	(2 825)	-68%	4 545
Borrowing	–	–	–	–	–	–	–		–
Internally generated funds	**60**	**2 057**	**408**	**–**	**235**	**374**	**(139)**	**-37%**	**408**
Total sources of capital funds	**3 275**	**2 057**	**4 954**	**–**	**1 576**	**4 541**	**(2 964)**	**-65%**	**4 954**
Financial position									
Total current assets	23 459	13 596	13 723		17 747				13 723
Total non current assets	14 095	8 121	22 995		19 673				22 995
Total current liabilities	23 022	(79 695)	13 352		14 780				13 352
Total non current liabilities	13 643	–	13 643		13 643				13 643
Community wealth/Equity	**5 911**	**(733)**	**8 154**		**8 991**				**8 154**
Cash flows									
Net cash from (used) operating	80 586	8 722	2 321	7 299	116 663	11 112	(105 551)	-950%	2 321
Net cash from (used) investing	–	(2 057)	(4 611)	–	(1 319)	(4 227)	(2 907)	69%	(4 611)
Net cash from (used) financing	–	–	–	–	–	–	–		–
Cash/cash equivalents at the month/year end	**93 273**	**6 665**	**2 891**	**7 299**	**120 525**	**12 067**	**(108 458)**	**-899%**	**2 891**
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	1	0	–	–	–	–	403	470
Creditors Age Analysis									
Total Creditors	207	–	0	0	0	0	1	3	211

DC5 Central Karoo - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M11 May

Description	Ref	2025/26	Budget Year 2026/27							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue - Functional										
Governance and administration		**56 534**	**55 348**	**54 751**	**1 368**	**50 499**	**50 188**	311	1%	**54 751**
Executive and council		50 218	51 111	50 247	778	47 963	46 060	1 903	4%	50 247
Finance and administration		6 317	4 236	4 504	590	2 536	4 128	(1 592)	-39%	4 504
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		**430**	**2 042**	**4 142**	**–**	**–**	**3 797**	(3 797)	-100%	**4 142**
Community and social services		430	2 000	4 100	–	–	3 758	(3 758)	-100%	4 100
Sport and recreation		–	–	–	–	–	–	–		–
Public safety		–	–	–	–	–	–	–		–
Housing		–	–	–	–	–	–	–		–
Health		0	42	42	–	–	39	(39)	-100%	42
Economic and environmental services		**58 897**	**69 213**	**82 780**	**7 851**	**64 057**	**75 881**	(11 824)	-16%	**82 780**
Planning and development		541	613	1 492	32	1 281	1 368	(87)	-6%	1 492
Road transport		58 356	68 600	81 287	7 819	62 776	74 513	(11 738)	-16%	81 287
Environmental protection		–	–	–	–	–	–	–		–
Trading services		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Energy sources		–	–	–	–	–	–	–		–
Water management		–	–	–	–	–	–	–		–
Waste water management		–	–	–	–	–	–	–		–
Waste management		–	–	–	–	–	–	–		–
Other	4	**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Total Revenue - Functional	2	**115 862**	**126 603**	**141 673**	**9 219**	**114 556**	**129 867**	**(15 311)**	**-12%**	**141 673**
Expenditure - Functional										
Governance and administration		**41 259**	**36 132**	**39 970**	**3 600**	**35 294**	**36 639**	(1 345)	-4%	**39 970**
Executive and council		11 814	11 181	11 920	958	10 184	10 926	(742)	-7%	11 920
Finance and administration		27 820	23 799	26 899	2 568	24 305	24 657	(353)	-1%	26 899
Internal audit		1 626	1 152	1 152	75	805	1 056	(250)	-24%	1 152
Community and public safety		**9 113**	**11 470**	**11 731**	**731**	**9 294**	**10 753**	(1 459)	-14%	**11 731**
Community and social services		2 859	4 116	4 284	229	2 783	3 927	(1 145)	-29%	4 284
Sport and recreation		–	–	–	–	–	–	–		–
Public safety		49	–	152	–	17	140	(123)	-88%	152
Housing		–	–	–	–	–	–	–		–
Health		6 205	7 354	7 294	502	6 494	6 686	(192)	-3%	7 294
Economic and environmental services		**65 429**	**76 884**	**89 136**	**4 697**	**69 962**	**81 536**	(11 574)	-14%	**89 136**
Planning and development		5 070	8 284	7 876	538	7 150	7 048	102	1%	7 876
Road transport		60 360	68 600	81 260	4 159	62 812	74 488	(11 676)	-16%	81 260
Environmental protection		–	–	–	–	–	–	–		–
Trading services		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Energy sources		–	–	–	–	–	–	–		–
Water management		–	–	–	–	–	–	–		–
Waste water management		–	–	–	–	–	–	–		–
Waste management		–	–	–	–	–	–	–		–
Other		**36**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Total Expenditure - Functional	3	**115 837**	**124 486**	**140 837**	**9 028**	**114 551**	**128 929**	**(14 378)**	**-11%**	**140 837**
Surplus/ (Deficit) for the year		**24**	**2 117**	**836**	**191**	**6**	**938**	**(933)**	**-0.993973**	**836**

DC5 Central Karoo - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M11 May

Vote Description	Ref	2025/26	Budget Year 2026/27							
R thousands		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 - [NAME OF VOTE 1]		50 218	51 111	50 247	778	47 963	46 060	1 903	4.1%	50 247
Vote 2 - [NAME OF VOTE 2]		–	–	–	–	–	–	–		–
Vote 3 - [NAME OF VOTE 3]		3 361	2 192	2 906	537	1 296	2 664	(1 368)	-51.3%	2 906
Vote 4 - [NAME OF VOTE 4]		3 927	4 700	7 232	85	2 521	6 629	(4 108)	-62.0%	7 232
Vote 5 - [NAME OF VOTE 5]		58 356	68 600	81 287	7 819	62 776	74 513	(11 738)	-15.8%	81 287
Vote 6 - [NAME OF VOTE 6]		–	–	–	–	–	–	–		–
Vote 7 - [NAME OF VOTE 7]		–	–	–	–	–	–	–		–
Vote 8 - [NAME OF VOTE 8]		–	–	–	–	–	–	–		–
Vote 9 - [NAME OF VOTE 9]		–	–	–	–	–	–	–		–
Vote 10 - [NAME OF VOTE 10]		–	–	–	–	–	–	–		–
Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–		–
Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–		–
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–		–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–		–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–		–
Total Revenue by Vote	2	**115 862**	**126 603**	**141 673**	**9 219**	**114 556**	**129 867**	**(15 311)**	**-11.8%**	**141 673**
Expenditure by Vote	1									
Vote 1 - [NAME OF VOTE 1]		12 867	12 388	12 721	969	10 529	11 661	(1 131)	-9.7%	12 721
Vote 2 - [NAME OF VOTE 2]		0	–	–	–	–	–	–		–
Vote 3 - [NAME OF VOTE 3]		22 137	18 136	19 854	2 071	19 665	18 200	1 466	8.1%	19 854
Vote 4 - [NAME OF VOTE 4]		20 460	25 410	27 028	1 827	21 547	24 603	(3 057)	-12.4%	27 028
Vote 5 - [NAME OF VOTE 5]		60 371	68 553	81 235	4 160	62 809	74 465	(11 656)	-15.7%	81 235
Vote 6 - [NAME OF VOTE 6]		–	–	–	–	–	–	–		–
Vote 7 - [NAME OF VOTE 7]		–	–	–	–	–	–	–		–
Vote 8 - [NAME OF VOTE 8]		–	–	–	–	–	–	–		–
Vote 9 - [NAME OF VOTE 9]		–	–	–	–	–	–	–		–
Vote 10 - [NAME OF VOTE 10]		–	–	–	–	–	–	–		–
Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–		–
Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–		–
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–		–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–		–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–		–
Total Expenditure by Vote	2	**115 835**	**124 486**	**140 837**	**9 028**	**114 551**	**128 929**	**(14 378)**	**-11.2%**	**140 837**
Surplus/ (Deficit) for the year	2	**27**	**2 117**	**836**	**191**	**6**	**938**	**(933)**	**-99.4%**	**836**

DC5 Central Karoo - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M11 May

Description	Ref	2025/26	Budget Year 2026/27							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue										
Exchange Revenue										
Service charges - Electricity		–	–	–	–	–	–	–		–
Service charges - Water		–	–	–	–	–	–	–		–
Service charges - Waste Water Management		–	–	–	–	–	–	–		–
Service charges - Waste management		–	–	–	–	–	–	–		–
Sale of Goods and Rendering of Services		52	359	227	77	99	208	(109)	-53%	227
Agency services		6 163	8 185	7 321	394	5 582	6 711	(1 129)	-17%	7 321
Interest		–	–	–	–	–	–	–		–
Interest earned from Receivables		–	–	–	–	–	–	–		–
Interest from Current and Non Current Assets		1 475	2 036	1 527	53	1 004	1 400	(395)	-28%	1 527
Dividends		–	–	–	–	–	–	–		–
Rent on Land		–	–	–	–	–	–	–		–
Rental from Fixed Assets		–	100	100	–	–	92	(92)	-100%	100
Licence and permits		64	51	61	4	54	56	(2)	-3%	61
Special rating levies		–	–	–	–	–	–	–		–
Operational Revenue		58 740	68 647	81 334	7 822	62 807	74 556	(11 749)	-16%	81 334
Non-Exchange Revenue								–		
Property rates		–	–	–	–	–	–	–		–
Surcharges and Taxes		–	–	–	–	–	–	–		–
Fines, penalties and forfeits		–	–	–	–	–	–	–		–
Licence and permits		–	–	–	–	–	–	–		–
Transfers and subsidies - Operational		47 733	45 225	46 907	869	44 991	42 998	1 993	5%	46 907
Interest		–	–	–	–	–	–	–		–
Fuel Levy		–	–	–	–	–	–	–		–
Operational Revenue		–	–	–	–	–	–	–		–
Gains on disposal of Assets		–	–	–	–	–	–	–		–
Other Gains		1 204	–	–	–	19	–	19	#DIV/0!	–
Discontinued Operations		–	–	–	–	–	–	–		–
Total Revenue (excluding capital transfers and contributions)		**115 432**	**124 603**	**137 477**	**9 219**	**114 556**	**126 020**	**(11 464)**	**-9%**	**137 477**
Expenditure By Type										
Employee related costs		68 655	67 136	77 578	5 635	68 129	71 113	(2 984)	-4%	77 578
Remuneration of councillors		5 640	5 677	5 747	443	4 983	5 268	(285)	-5%	5 747
Bulk purchases - electricity		–	–	–	–	–	–	–		–
Inventory consumed		14 473	22 436	16 010	40	11 961	14 676	(2 715)	-19%	16 010
Debt impairment		–	–	–	–	–	–	–		–
Depreciation and amortisation		1 025	766	1 150	101	1 095	1 054	41	4%	1 150
Interest		817	52	52	–	–	48	(48)	-100%	52
Contracted services		7 097	6 771	11 735	921	4 752	10 757	(6 005)	-56%	11 735
Transfers and subsidies		234	135	439	2	327	230	97	42%	439
Irrecoverable debts written off		–	–	–	–	–	–	–		–
Operational costs		17 098	21 513	28 126	1 886	23 285	25 782	(2 497)	-10%	28 126
Losses on Disposal of Assets		–	–	–	–	–	–	–		–
Other Losses		713	–	–	–	18	–	18	#DIV/0!	–
Total Expenditure		**115 751**	**124 486**	**140 837**	**9 028**	**114 551**	**128 929**	**(14 378)**	**-11%**	**140 837**
Surplus/(Deficit)		**(319)**	**117**	**(3 361)**	**191**	**6**	**(2 908)**	**2 914**	**(0)**	**(3 361)**
Transfers and subsidies - capital (monetary allocations)		430	2 000	4 196	–	–	3 847	(3 847)	**(0)**	4 196
Transfers and subsidies - capital (in-kind)		–	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions		**111**	**2 117**	**836**	**191**	**6**	**938**	**(933)**	**(0)**	**836**
Income Tax		–	–	–	–	–	–	–		–
Surplus/(Deficit) after income tax		**111**	**2 117**	**836**	**191**	**6**	**938**	**(933)**	**(0)**	**836**
Share of Surplus/Deficit attributable to Joint Venture		–	–	–	–	–	–	–		–
Share of Surplus/Deficit attributable to Minorities		–	–	–	–	–	–	–		–
Surplus/(Deficit) attributable to municipality		**111**	**2 117**	**836**	**191**	**6**	**938**	(933)	(0)	**836**
Share of Surplus/Deficit attributable to Associate		–	–	–	–	–	–	–		–
Intercompany/Parent subsidiary transactions		–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year		**111**	**2 117**	**836**	**191**	**6**	**938**	**(933)**	**(0)**	**836**

DC5 Central Karoo - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M11 May

Vote Description	Ref	2025/26	Budget Year 2026/27							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Multi-Year expenditure appropriation	2									
Vote 1 - [NAME OF VOTE 1]		19	–	–	–	30	–	30	#DIV/0!	–
Vote 2 - [NAME OF VOTE 2]		–	–	–	–	–	–	–		–
Vote 3 - [NAME OF VOTE 3]		26	–	–	–	–	–	–		–
Vote 4 - [NAME OF VOTE 4]		597	–	–	–	74	–	74	#DIV/0!	–
Vote 5 - [NAME OF VOTE 5]		–	–	–	–	–	–	–		–
Vote 6 - [NAME OF VOTE 6]		–	–	–	–	–	–	–		–
Vote 7 - [NAME OF VOTE 7]		–	–	–	–	–	–	–		–
Vote 8 - [NAME OF VOTE 8]		–	–	–	–	–	–	–		–
Vote 9 - [NAME OF VOTE 9]		–	–	–	–	–	–	–		–
Vote 10 - [NAME OF VOTE 10]		–	–	–	–	–	–	–		–
Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–		–
Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–		–
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–		–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–		–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–		–
Total Capital Multi-year expenditure	4,7	**642**	**–**	**–**	**–**	**103**	**–**	**103**	**#DIV/0!**	**–**
Single Year expenditure appropriation	2									
Vote 1 - [NAME OF VOTE 1]		12	9	18	–	10	17	(7)	-43%	18
Vote 2 - [NAME OF VOTE 2]		–	–	–	–	–	–	–		–
Vote 3 - [NAME OF VOTE 3]		145	16	180	–	163	165	(2)	-1%	180
Vote 4 - [NAME OF VOTE 4]		2 475	2 033	4 755	–	1 301	4 359	(3 058)	-70%	4 755
Vote 5 - [NAME OF VOTE 5]		–	–	–	–	–	–	–		–
Vote 6 - [NAME OF VOTE 6]		–	–	–	–	–	–	–		–
Vote 7 - [NAME OF VOTE 7]		–	–	–	–	–	–	–		–
Vote 8 - [NAME OF VOTE 8]		–	–	–	–	–	–	–		–
Vote 9 - [NAME OF VOTE 9]		–	–	–	–	–	–	–		–
Vote 10 - [NAME OF VOTE 10]		–	–	–	–	–	–	–		–
Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–		–
Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–		–
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–		–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–		–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–		–
Total Capital single-year expenditure	4	2 633	2 057	4 954	–	1 473	4 541	**(3 068)**	**-68%**	4 954
Total Capital Expenditure		**3 275**	**2 057**	**4 954**	**–**	**1 576**	**4 541**	**(2 964)**	**-65%**	**4 954**
Capital Expenditure - Functional Classification										
Governance and administration		**800**	**24**	**198**	**–**	**202**	**182**	20	11%	**198**
Executive and council		628	9	18	–	39	16	22	137%	18
Finance and administration		171	16	181	–	163	166	(2)	-1%	181
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		**2 454**	**61**	**4 523**	**–**	**1 261**	**4 146**	(2 885)	-70%	**4 523**
Community and social services		2 453	–	4 462	–	1 237	4 090	(2 853)	-70%	4 462
Sport and recreation		–	–	–	–	–	–	–		–
Public safety		–	–	–	–	–	–	–		–
Housing		–	–	–	–	–	–	–		–
Health		1	61	61	–	24	56	(32)	-57%	61
Economic and environmental services		**21**	**1 972**	**233**	**–**	**114**	**213**	(99)	-47%	**233**
Planning and development		21	1 972	233	–	114	213	(99)	-47%	233
Road transport		–	–	–	–	–	–	–		–
Environmental protection		–	–	–	–	–	–	–		–
Trading services		**–**	**–**	**–**	**–**	**–**	**–**	–		**–**
Energy sources		–	–	–	–	–	–	–		–
Water management		–	–	–	–	–	–	–		–
Waste water management		–	–	–	–	–	–	–		–
Waste management		–	–	–	–	–	–	–		–
Other		–	–	–	–	–	–	–		–
Total Capital Expenditure - Functional Classification	3	**3 275**	**2 057**	**4 954**	**–**	**1 576**	**4 541**	**(2 964)**	**-65%**	**4 954**
Funded by:										
National Government		761	–	84	–	105	77	28	36%	84
Provincial Government		2 453	–	4 462	–	1 237	4 090	(2 853)	-70%	4 462
District Municipality		–	–	–	–	–	–	–		–
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		–	–	–	–	–	–	–		–
Transfers recognised - capital		**3 214**	**–**	**4 545**	**–**	**1 341**	**4 167**	**(2 825)**	**-68%**	**4 545**
Borrowing	6	–	–	–	–	–	–	–		–
Internally generated funds		60	2 057	408	–	235	374	(139)	-37%	408
Total Capital Funding		**3 275**	**2 057**	**4 954**	**–**	**1 576**	**4 541**	**(2 964)**	**-65%**	**4 954**

DC5 Central Karoo - Table C6 Monthly Budget Statement - Financial Position - M11 May

Description	Ref	2025/26	Budget Year 2026/27			
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
ASSETS						
Current assets						
Cash and cash equivalents		5 181	6 665	2 939	7 841	2 939
Trade and other receivables from exchange transactions		389	663	389	444	389
Receivables from non-exchange transactions		–	–	–	–	–
Current portion of non-current receivables		655	1 581	655	655	655
Inventory		1 378	–	1 378	611	1 378
VAT		(202)	4 688	(156)	(326)	(156)
Other current assets		16 059	–	8 518	8 523	8 518
Total current assets		**23 459**	**13 596**	**13 723**	**17 747**	**13 723**
Non current assets						
Investments		–	–	–	–	–
Investment property		–	–	–	–	–
Property, plant and equipment		7 312	8 121	16 212	12 890	16 212
Biological assets		–	–	–	–	–
Living and non-living resources		–	–	–	–	–
Heritage assets		–	–	–	–	–
Intangible assets		37	–	37	37	37
Trade and other receivables from exchange transactions		–	–	–	–	–
Non-current receivables from non-exchange transactions		6 746	–	6 746	6 746	6 746
Other non-current assets		–	–	–	–	–
Total non current assets		**14 095**	**8 121**	**22 995**	**19 673**	**22 995**
TOTAL ASSETS		**37 554**	**21 717**	**36 718**	**37 420**	**36 718**
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Financial liabilities		–	–	–	–	–
Consumer deposits		–	–	–	–	–
Trade and other payables from exchange transactions		13 698	(72 763)	3 168	1 047	3 168
Trade and other payables from non-exchange transactions		3 569	(8 144)	3 330	6 276	3 330
Provision		6 490	–	6 490	6 490	6 490
VAT		(735)	1 213	363	966	363
Other current liabilities		–	–	–	–	–
Total current liabilities		**23 022**	**(79 695)**	**13 352**	**14 780**	**13 352**
Non current liabilities						
Financial liabilities		–	–	–	–	–
Provision		2 829	–	2 829	2 829	2 829
Long term portion of trade payables		–	–	–	–	–
Other non-current liabilities		10 814	–	10 814	10 814	10 814
Total non current liabilities		**13 643**	**–**	**13 643**	**13 643**	**13 643**
TOTAL LIABILITIES		**36 665**	**(79 695)**	**26 995**	**28 423**	**26 995**
NET ASSETS	2	**889**	**101 412**	**9 723**	**8 997**	**9 723**
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		5 911	(733)	8 154	8 991	8 154
Reserves and funds		–	–	–	–	–
Other		–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	**5 911**	**(733)**	**8 154**	**8 991**	**8 154**

DC5 Central Karoo - Table C7 Monthly Budget Statement - Cash Flow - M11 May

Description	Ref	2025/26	Budget Year 2026/27							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		–	–	–	–	–	–	–		–
Service charges		–	–	–	–	–	–	–		–
Other revenue		144 716	94 890	109 286	9 274	92 622	100 179	(7 557)	-8%	109 286
Transfers and Subsidies - Operational		–	45 225	46 139	0	48 040	51 279	(3 239)	-6%	46 139
Transfers and Subsidies - Capital		–	2 366	4 204	–	–	3 853	(3 853)	-100%	4 204
Interest		–	2 036	1 527	13	317	1 400	(1 082)	-77%	1 527
Dividends		–	–	–	–	–	–	–		–
Payments										
Suppliers and employees		(64 129)	(135 608)	(158 782)	(1 988)	(24 316)	(145 550)	(121 234)	83%	(158 782)
Interest		–	(52)	(52)	–	–	(48)	(48)	100%	(52)
Transfers and Subsidies		–	(135)	–	–	–	–	–		–
NET CASH FROM/(USED) OPERATING ACTIVITIES		**80 586**	**8 722**	**2 321**	**7 299**	**116 663**	**11 112**	**(105 551)**	**-950%**	**2 321**
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		–	–	–	–	–	–	–		–
Decrease (increase) in non-current receivables		–	–	–	–	–	–	–		–
Decrease (increase) in non-current investments		–	–	–	–	–	–	–		–
Payments										
Capital assets		–	(2 057)	(4 611)	–	(1 319)	(4 227)	(2 907)	69%	(4 611)
NET CASH FROM/(USED) INVESTING ACTIVITIES		**–**	**(2 057)**	**(4 611)**	**–**	**(1 319)**	**(4 227)**	**(2 907)**	**69%**	**(4 611)**
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		–	–	–	–	–	–	–		–
Borrowing long term/refinancing		–	–	–	–	–	–	–		–
Increase (decrease) in consumer deposits		–	–	–	–	–	–	–		–
Payments										
Repayment of borrowing		–	–	–	–	–	–	–		–
NET CASH FROM/(USED) FINANCING ACTIVITIES		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
NET INCREASE/ (DECREASE) IN CASH HELD		**80 586**	**6 665**	**(2 290)**	**7 299**	**115 344**	**6 886**			**(2 290)**
Cash/cash equivalents at beginning:		12 687	–	5 181	–	5 181	5 181			5 181
Cash/cash equivalents at month/year end:		93 273	6 665	2 891	7 299	120 525	12 067			2 891

QUALITY CERTIFICATE

I, A Makendlana, the Acting Municipal Manager of the Central Karoo District Municipality, hereby certify that –

(mark as appropriate)

- [X] The monthly budget statements
- [ ] Quarterly report on the implementation of the budget and financial state affairs of the municipality
- [ ] Mid – year budget and performance assessment

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

Print Name : A.C. MAKENDLANA
Acting Municipal Manager

Signature ……

Date : 11 June 2026