

# **CENTRAL KAROO DISTRICT MUNICIPALITY**



## **SECTION 52 QUARTERLY PERFORMANCE ASSESSMENT REPORT**

**QUARTER 1  
JULY–SEPTEMBER 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 SEPTEMBER 2025



# TABLE OF CONTENTS

GLOSSARY .....	3
PART 1: IN-YEAR REPORT .....	5
2.1 SECTION 1 – MAYOR’S REPORT: .....	5
2.2 SECTION 2 – RESOLUTIONS: .....	5
2.3 SECTION 3 – EXECUTIVE SUMMARY:.....	5
2.4 SECTION 4 – IN-YEAR BUDGET STATEMENT TABLE: .....	9
3. PART 2 – SUPPORTING DOCUMENTATION .....	17
3.1 SECTION 5 – DEBTORS ANALYSIS: .....	17
3.2 SECTION 6 – GRANT RECEIPTS: .....	18
3.3 SECTION 7 – CAPITAL PROGRAMME PERFORMANCE: .....	19
NON-FINANCIAL PERFORMANCE REPORTING – QUARTER 1 (01 JULY – 30 SEPTEMBER 2023) ...	20
1. PURPOSE.....	21
2. LEGISLATIVE REQUIREMENTS .....	21
3. BACKGROUND TO THE FORMAT AND MONITORING OF THE SDBIP .....	21
3.1    FORMAT .....	21
3.2    MONITORING .....	22
4. ACTUAL PERFORMANCE FOR THE FIRST (1ST) QUARTER (01 JULY – SEPTEMBER 2023) .....	22
5. OVERALL PERFORMANCE OF THE MUNICIPALITY .....	23
6. ACTUAL STRATEGIC PERFORMANCE AND CORRECTIVE MEASURES THAT WILL BE IMPLEMENTED .....	25
6.1 BUILD A WELL CAPACITATED WORKFORCE, SKILLED YOUTH AND COMMUNITIES .....	25
6.2 DELIVER A SOUND AND EFFECTIVE ADMINISTRATIVE AND FINANCIAL SERVICE TO ACHIEVE SUSTAINABILITY AND VIABILITY IN THE REGION .....	26
6.3 FACILITATE GOOD GOVERNANCE PRINCIPLES AND EFFECTIVE STAKEHOLDER PARTICIPATION.....	28
6.4 IMPROVE AND MAINTAIN DISTRICT ROADS AND PROMOTE SAFE ROADS TRANSPORT ..	29
6.5 PROMOTE REGIONAL, ECONOMIC DEVELOPMENT, TOURISM AND GROWTH OPPORTUNITIES .....	30
6.6 PROMOTE SAFE, HEALTHY AND SOCIALLY STABLE COMMUNITIES THROUGH THE PROVISION OF A SUSTAINABLE ENVIRONMENTAL HEALTH SERVICE.....	31
7. CONCLUSION .....	34
8. CORRECTIVE MEASURES PER DEPARTMENT .....	35
OFFICE OF THE MUNICIPAL MANAGER: .....	35
CORPORATE & STRATEGIC SUPPORT SERVICES: .....	35
FINANCIAL SERVICES:.....	35

## 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"><li>• Executive and Council;</li><li>• Budget and Treasury;</li><li>• Corporate Services; and</li><li>• Technical Services</li></ul>

# 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 2025/2026 in line with the approved Service Delivery and Implementation Plan.

#### 2.1.1.2 Other Information:

Additional clarity on the content of this report or answers to any questions is available from the Director Financial Services and the Budget & Reporting Section.

## 2.2 SECTION 2 – RESOLUTIONS:

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

RESOLVED:

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

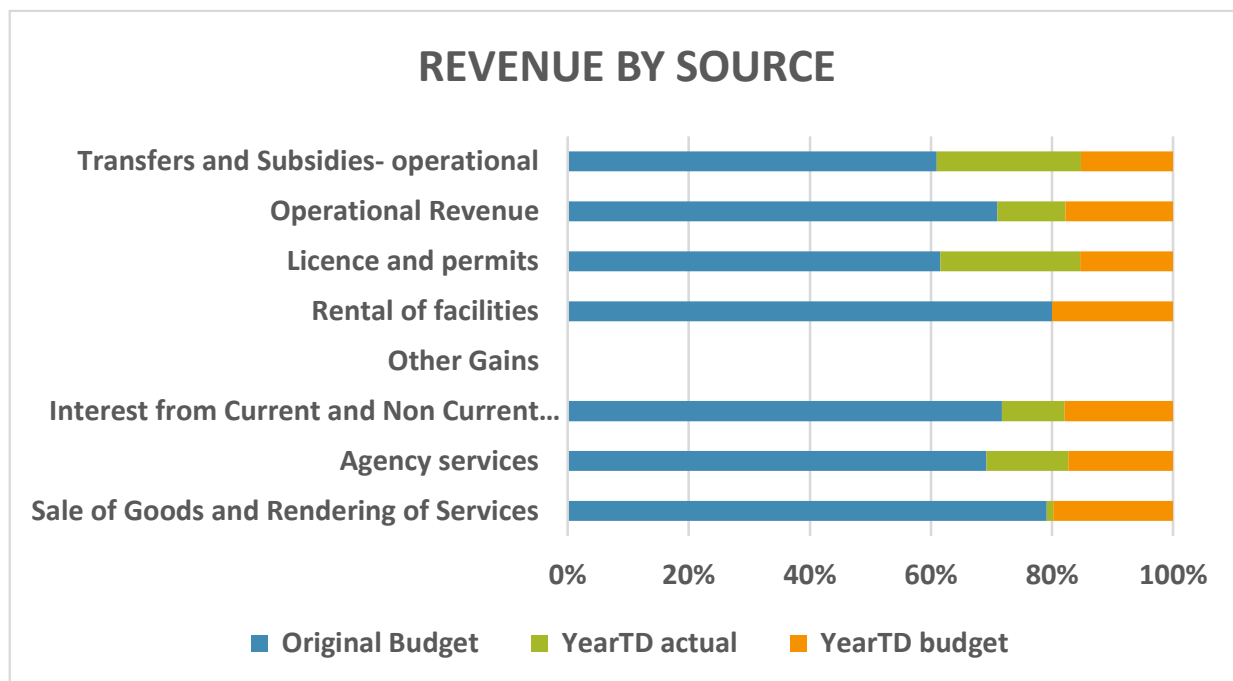
	<u>Capital Expenditure</u>	<u>Operating Expenditure</u>	<u>Operating Revenue</u>
Original Budget	2 056 957.00	124 486 205.00	126 602 908.00
Actual spend / received (YTD)	264 174.00	31 765 056.00	30 426 488.00
<b>Percentage Spend (YTD)</b>	<b>13%</b>	<b>26%</b>	<b>24%</b>

The table reflects spending of the capital budget of 13%. The total operating expenditure and revenue reflects percentage spent of 26% and 24% 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 10.9 million for the actual year to date represents 15.82% of the total budget amount.

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

The budget amount for Interest earned R 2 035 800, whilst the year-to-date actual revenue is R293 329. Thus, reflecting receipt of 14.41% at the end of September 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 20 850 125.

### 2.3.2.3 Operating Expenditure by Municipal Vote (Figure 2):

Expenditure by Vote	Original Budget	YearTD actual	% Spend
Vote 1 - EXECUTIVE AND COUNCIL	12 387 819.00	3 289 197.00	<b>26.55%</b>
Vote 2 - BUDGET AND TREASURY	18 135 639.00	4 903 660.00	<b>27.04%</b>
Vote 3 - CORPORATE SERVICES	25 410 146.00	5 486 673.00	<b>21.59%</b>
Vote 4 - TECHNICAL SERVICES	68 552 601.00	18 085 524.00	<b>26.38%</b>
<b>Total Expenditure by Vote</b>	<b>124 486 205.00</b>	<b>31 765 054.00</b>	<b>26%</b>

*Figure 2 – Breakdown Operating Expenditure by Municipal Vote*

The budget for Corporate Services is R 25.4 million of which R 5.4 has been expended representing 21.59% of the budget amount.

The budget for Budget and Treasury is R 18.1 million of which R 4.9 million has been expended representing 27.04% of the budget amount.

The budget for Executive and Council is R 12.4 million of which R 3.2 million has been expended representing 26.55% of the budget amount.

### 2.3.2.4 Capital Expenditure (Figure 3):

There was no capital spending for the financial year to date, representing a capital spending percentage of 13% at the end of September 2025. The total capital budget is R 2 056 957. The figure below reflects the monthly trend of the actual and budgeted capital figures



Chart C1 2025/26 Capital Expenditure Monthly Trend: actual v target

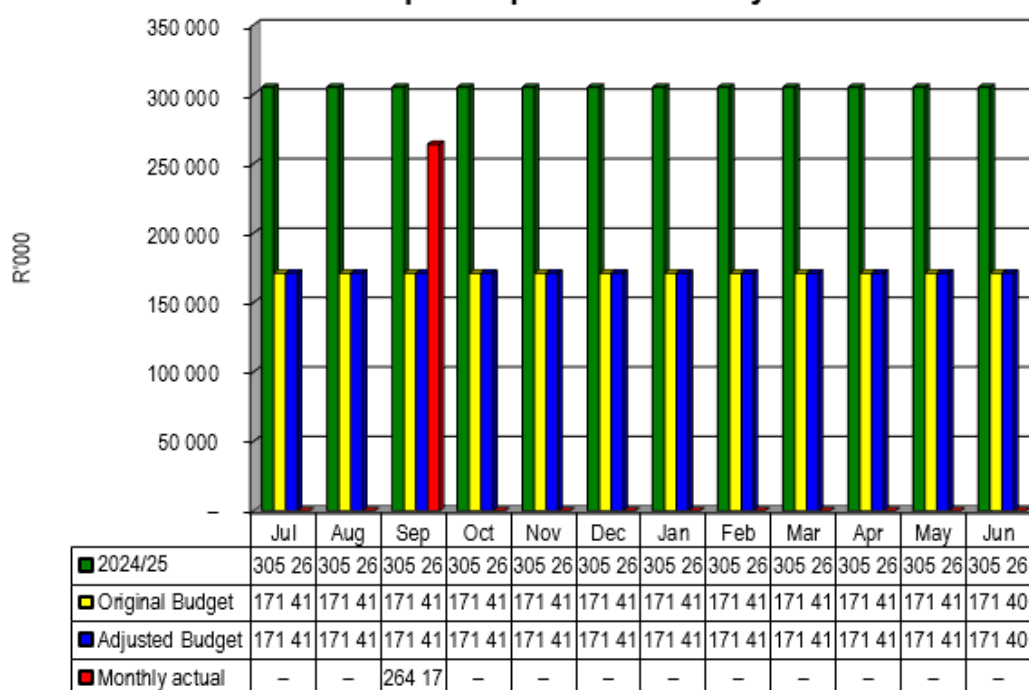


Figure 3 – Breakdown Capital Expenditure by month

### 2.3.3 Cash Flow:

The balance after commitments against the cash and cash equivalents at the end of September 2025 amounts to a Deficit of R 1.8 million.

#### DC5 - CENTRAL KAROO DISTRICT MUNICIPALITY

Commitments against Cash and Cash Equivalents		SEPTEMBER 2025
Item		Amount
<b>Cash in Bank</b>		<b>682 820.20</b>
ABSA ACC NO. 1540000014		81 945.22
FNB ACC NO. 62062151429		10 213.47
NEDBANK ACC NO. 1178835510		590 661.51
<b>Call investment deposits</b>		<b>7 761 351.69</b>
Nedbank : 03/7881151625/000001		189 906.38
Nedbank : 03/7881150777/000001		104 210.83
Nedbank : 03/7881121858/000012		49 719.22
Nedbank : 03/7881125551/000077		2 894 934.68
Nedbank : 03/7881114568/000001		438 966.51
ABSA: 9393988728		2 159 402.09
ABSA: 9396449741		1 886 109.06
FNB : 62835272361		38 102.92
<b>Total Cash and Cash equivalents</b>		<b>8 444 171.89</b>
<b>Total commitments against cash</b>		<b>10 277 383.15</b>
Unspent Conditional Grants		8 408 106.52
Creditors		1 869 276.63
		<b>-1 833 211.26</b>

## 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.

0 - Table C1 Monthly Budget Statement Summary - M03 September

Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	–	–	–	–	–	–	–		–
Service charges	–	–	–	–	–	–	–		–
Investment revenue	1 475	2 036	2 036	100	293	509	(216)	-42%	2 036
Transfers and subsidies - Operational	47 733	45 225	45 225	463	17 649	11 306	6 343	0	45 225
Other own revenue	72 928	77 342	77 342	541	12 484	19 336	(6 851)	-35%	77 342
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>122 136</b>	<b>124 603</b>	<b>124 603</b>	<b>1 104</b>	<b>30 426</b>	<b>31 151</b>	<b>(724)</b>	<b>-2%</b>	<b>124 603</b>
Employee costs	68 655	67 136	67 136	5 742	17 599	16 784	815	5%	67 136
Remuneration of Councillors	5 640	5 677	5 677	489	1 384	1 419	(35)	-2%	5 677
Depreciation and amortisation	1 073	766	766	99	292	192	100	52%	766
Interest	789	52	52	–	–	13	(13)	-100%	52
Inventory consumed and bulk purchases	14 453	22 436	22 362	2 614	4 149	5 154	(1 005)	-19%	22 362
Transfers and subsidies	234	135	135	–	3	34	(31)	-92%	135
Other expenditure	32 678	28 283	28 283	1 967	8 338	7 102	1 236	17%	28 283
<b>Total Expenditure</b>	<b>123 522</b>	<b>124 486</b>	<b>124 413</b>	<b>10 911</b>	<b>31 765</b>	<b>30 698</b>	<b>1 067</b>	<b>3%</b>	<b>124 413</b>
<b>Surplus/(Deficit)</b>	<b>(1 386)</b>	<b>117</b>	<b>190</b>	<b>(9 807)</b>	<b>(1 339)</b>	<b>453</b>	<b>(1 792)</b>	<b>-395%</b>	<b>190</b>
Transfers and subsidies - capital (monetary)	430	2 000	2 000	–	–	500	(500)	-100%	2 000
Transfers and subsidies - capital (in-kind)	–	–	–	–	–	–	–		–
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>(956)</b>	<b>2 117</b>	<b>2 190</b>	<b>(9 807)</b>	<b>(1 339)</b>	<b>953</b>	<b>(2 292)</b>	<b>-240%</b>	<b>2 190</b>
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
<b>Surplus/ (Deficit) for the year</b>	<b>(956)</b>	<b>2 117</b>	<b>2 190</b>	<b>(9 807)</b>	<b>(1 339)</b>	<b>953</b>	<b>(2 292)</b>	<b>-240%</b>	<b>2 190</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>3 663</b>	<b>2 057</b>	<b>2 057</b>	<b>264</b>	<b>264</b>	<b>514</b>	<b>(250)</b>	<b>-49%</b>	<b>2 057</b>
Capital transfers recognised	3 214	–	–	105	105	–	105	#DIV/0!	–
Borrowing	–	–	–	–	–	–	–		–
Internally generated funds	449	2 057	2 057	160	160	514	(355)	-69%	2 057
<b>Total sources of capital funds</b>	<b>3 663</b>	<b>2 057</b>	<b>2 057</b>	<b>264</b>	<b>264</b>	<b>514</b>	<b>(250)</b>	<b>-49%</b>	<b>2 057</b>
<b>Financial position</b>									
Total current assets	15 918	13 596	13 596		18 962				13 596
Total non current assets	14 435	8 121	8 121		19 164				8 121
Total current liabilities	12 478	(79 695)	(79 695)		16 830				(79 695)
Total non current liabilities	13 643	–	–		13 643				–
Community wealth/Equity	10 033	(733)	(733)		10 034				(733)
<b>Cash flows</b>									
Net cash from (used) operating	80 586	8 722	8 722	5 920	30 836	2 180	(28 656)	-1314%	8 722
Net cash from (used) investing	–	(2 057)	(2 057)	–	–	(514)	(514)	100%	(2 057)
Net cash from (used) financing	–	–	–	–	–	–	–		–
<b>Cash/cash equivalents at the month/year end</b>	<b>93 273</b>	<b>6 665</b>	<b>6 665</b>	<b>11 101</b>	<b>36 017</b>	<b>1 666</b>	<b>(34 351)</b>	<b>-2062%</b>	<b>11 846</b>
<b>Debtors &amp; creditors analysis</b>	<b>0-30 Days</b>	<b>31-60 Days</b>	<b>61-90 Days</b>	<b>91-120 Days</b>	<b>121-150 Dys</b>	<b>151-180 Dys</b>	<b>181 Dys-1 Yr</b>	<b>Over 1Yr</b>	<b>Total</b>
<b>Debtors Age Analysis</b>									
Total By Income Source	29	0	–	51	6	–	25	317	429
<b>Creditors Age Analysis</b>									
Total Creditors	1 832	3	0	0	0	0	2	32	1 869

### 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.

0 - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M03 September

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	<b>1</b>									
<b>Revenue - Functional</b>										
<i>Governance and administration</i>		56 381	55 348	55 348	1 068	19 422	13 837	5 585	40%	55 348
Executive and council		50 218	51 111	51 111	811	18 796	12 778	6 019	47%	51 111
Finance and administration		6 163	4 236	4 236	258	625	1 059	(434)	-41%	4 236
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		430	2 042	2 042	-	-	511	(511)	-100%	2 042
Community and social services		430	2 000	2 000	-	-	500	(500)	-100%	2 000
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		0	42	42	-	-	11	(11)	-100%	42
<i>Economic and environmental services</i>		65 755	69 213	69 213	36	11 005	17 303	(6 298)	-36%	69 213
Planning and development		541	613	613	36	151	153	(2)	-1%	613
Road transport		65 214	68 600	68 600	-	10 854	17 150	(6 296)	-37%	68 600
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Functional</b>	<b>2</b>	<b>122 566</b>	<b>126 603</b>	<b>126 603</b>	<b>1 104</b>	<b>30 426</b>	<b>31 651</b>	<b>(1 224)</b>	<b>-4%</b>	<b>126 603</b>
<b>Expenditure - Functional</b>										
<i>Governance and administration</i>		41 915	36 132	36 132	2 661	9 826	9 064	762	8%	36 132
Executive and council		11 814	11 181	11 181	1 002	3 064	2 819	245	9%	11 181
Finance and administration		28 475	23 799	23 799	1 598	6 546	5 958	588	10%	23 799
Internal audit		1 626	1 152	1 152	61	217	288	(71)	-25%	1 152
<i>Community and public safety</i>		9 161	11 470	11 470	838	2 390	2 868	(478)	-17%	11 470
Community and social services		2 859	4 116	4 116	262	733	1 029	(296)	-29%	4 116
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		98	-	-	-	17	-	17	#DIV/0!	-
Housing		-	-	-	-	-	-	-	-	-
Health		6 205	7 354	7 354	577	1 640	1 839	(199)	-11%	7 354
<i>Economic and environmental services</i>		72 496	76 884	76 811	7 412	19 549	18 766	783	4%	76 811
Planning and development		5 068	8 284	8 284	546	1 466	2 071	(606)	-29%	8 284
Road transport		67 427	68 600	68 527	6 866	18 083	16 695	1 389	8%	68 527
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
<i>Other</i>		36	-	-	-	-	-	-	-	-
<b>Total Expenditure - Functional</b>	<b>3</b>	<b>123 609</b>	<b>124 486</b>	<b>124 413</b>	<b>10 911</b>	<b>31 765</b>	<b>30 698</b>	<b>1 067</b>	<b>3%</b>	<b>124 413</b>
<b>Surplus/ (Deficit) for the year</b>		<b>(1 043)</b>	<b>2 117</b>	<b>2 190</b>	<b>(9 807)</b>	<b>(1 339)</b>	<b>953</b>	<b>(2 292)</b>	<b>-2.404567</b>	<b>2 190</b>

### 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.

#### 0 - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M03 September

Vote Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote	1									
Vote 1 - Executive and Council		50 218	51 111	51 111	811	18 796	12 778	6 019	47.1%	51 111
Vote 2 - Municipal Manager		–	–	–	–	–	–	–	–	–
Vote 3 - Finance		3 207	2 192	2 192	157	323	548	(225)	-41.1%	2 192
Vote 4 - Corporate Services		3 927	4 700	4 700	136	453	1 175	(721)	-61.4%	4 700
Vote 5 - Technical Services		65 214	68 600	68 600	–	10 854	17 150	(6 296)	-36.7%	68 600
Vote 6 - COMMUNITY & SOCIAL SERVICES		–	–	–	–	–	–	–	–	–
Total Revenue by Vote	2	122 566	126 603	126 603	1 104	30 426	31 651	(1 224)	-3.9%	126 603
Expenditure by Vote	1									
Vote 1 - Executive and Council		13 553	12 388	12 388	1 103	3 289	3 121	169	5.4%	12 388
Vote 2 - Municipal Manager		0	–	–	–	–	–	–	–	–
Vote 3 - Finance		22 128	18 136	18 136	1 084	4 904	4 542	362	8.0%	18 136
Vote 4 - Corporate Services		20 489	25 410	25 410	1 858	5 487	6 353	(866)	-13.6%	25 410
Vote 5 - Technical Services		67 438	68 553	68 479	6 867	18 086	16 683	1 403	8.4%	68 479
Vote 6 - COMMUNITY & SOCIAL SERVICES		–	–	–	–	–	–	–	–	–
Total Expenditure by Vote	2	123 609	124 486	124 413	10 911	31 765	30 698	1 067	3.5%	124 413
Surplus/ (Deficit) for the year	2	(1 043)	2 117	2 190	(9 807)	(1 339)	953	(2 292)	-240.5%	2 190

***Table C3C: Monthly Budget Statement – Financial:***

**0 - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - A - M03 September**

Vote Description  R thousand	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>Revenue by Vote</b>	1									
Vote 1 - Executive and Council		50 218	51 111	51 111	811	18 796	12 778	6 019	47%	51 111
1.1 - [Name of sub-vote]								-		
Vote 2 - Municipal Manager		-	-	-	-	-	-	-		-
2.1 - [Name of sub-vote]								-		
Vote 3 - Finance		3 207	2 192	2 192	157	323	548	(225)	-41%	2 192
3.1 - [Name of sub-vote]								-		
Vote 4 - Corporate Services		3 927	4 700	4 700	136	453	1 175	(721)	-61%	4 700
4.1 - [Name of sub-vote]								-		
Vote 5 - Technical Services		65 214	68 600	68 600	-	10 854	17 150	(6 296)	-37%	68 600
5.1 - [Name of sub-vote]								-		
Vote 6 - COMMUNITY & SOCIAL SERVICES		-	-	-	-	-	-	-		-
6.1 - [Name of sub-vote]								-		
<b>Total Revenue by Vote</b>	2	122 566	126 603	126 603	1 104	30 426	31 651	(1 224)	-4%	126 603
<b>Expenditure by Vote</b>	1									
Vote 1 - Executive and Council		13 553	12 388	12 388	1 103	3 289	3 121	169	5%	12 388
1.1 - [Name of sub-vote]								-		
Vote 2 - Municipal Manager		0	-	-	-	-	-	-		-
2.1 - [Name of sub-vote]								-		
Vote 3 - Finance		22 128	18 136	18 136	1 084	4 904	4 542	362	8%	18 136
3.1 - [Name of sub-vote]								-		
Vote 4 - Corporate Services		20 489	25 410	25 410	1 858	5 487	6 353	(866)	-14%	25 410
4.1 - [Name of sub-vote]								-		
Vote 5 - Technical Services		67 438	68 553	68 479	6 867	18 086	16 683	1 403	8%	68 479
5.1 - [Name of sub-vote]								-		
Vote 6 - COMMUNITY & SOCIAL SERVICES		-	-	-	-	-	-	-		-
6.1 - [Name of sub-vote]								-		
<b>Total Expenditure by Vote</b>	2	123 609	124 486	124 413	10 911	31 765	30 698	1 067	0	124 413
<b>Surplus/ (Deficit) for the year</b>	2	(1 043)	2 117	2 190	(9 807)	(1 339)	953	(2 292)	(0)	2 190

## 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.

0 - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M03 September

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue										
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	359	0	5	90	(85)	-94%	359
Agency services		6 163	8 185	8 185	533	1 598	2 046	(448)	-22%	8 185
Interest		-	-	-	-	-	-	-		-
Interest earned from Receivables		-	-	-	-	-	-	-		-
Interest from Current and Non Current Assets		1 475	2 036	2 036	100	293	509	(216)	-42%	2 036
Dividends		-	-	-	-	-	-	-		-
Rent on Land		-	-	-	-	-	-	-		-
Rental from Fixed Assets		-	100	100	-	-	25	(25)	-100%	100
Licence and permits		64	51	51	5	19	13	6	50%	51
Special rating levies		-	-	-	-	-	-	-		-
Operational Revenue		65 444	68 647	68 647	3	10 862	17 162	(6 300)	-37%	68 647
Non-Exchange Revenue										
Property rates		-	-	-	-	-	-	-		-
Surcharges and Taxes		-	-	-	-	-	-	-		-
Fines, penalties and forfeits		-	-	-	-	-	-	-		-
Licence and permits		-	-	-	-	-	-	-		-
Transfers and subsidies - Operational		47 733	45 225	45 225	463	17 649	11 306	6 343	56%	45 225
Interest		-	-	-	-	-	-	-		-
Fuel Levy		-	-	-	-	-	-	-		-
Operational Revenue		-	-	-	-	-	-	-		-
Gains on disposal of Assets		-	-	-	-	-	-	-		-
Other Gains		1 204	-	-	-	-	-	-		-
Discontinued Operations		-	-	-	-	-	-	-		-
Total Revenue (excluding capital transfers and contributions)		122 136	124 603	124 603	1 104	30 426	31 151	(724)	-2%	124 603
Expenditure By Type										
Employee related costs		68 655	67 136	67 136	5 742	17 599	16 784	815	5%	67 136
Remuneration of councillors		5 640	5 677	5 677	489	1 384	1 419	(35)	-2%	5 677
Bulk purchases - electricity		-	-	-	-	-	-	-		-
Inventory consumed		14 453	22 436	22 362	2 614	4 149	5 154	(1 005)	-19%	22 362
Debt impairment		-	-	-	-	-	-	-		-
Depreciation and amortisation		1 073	766	766	99	292	192	100	52%	766
Interest		789	52	52	-	-	13	(13)	-100%	52
Contracted services		7 780	6 771	6 771	583	1 649	1 693	(43)	-3%	6 771
Transfers and subsidies		234	135	135	-	3	34	(31)	-92%	135
Irrecoverable debts written off		-	-	-	-	-	-	-		-
Operational costs		24 185	21 513	21 513	1 383	6 689	5 410	1 279	24%	21 513
Losses on Disposal of Assets		-	-	-	-	-	-	-		-
Other Losses		713	-	-	-	-	-	-		-
Total Expenditure		123 522	124 486	124 413	10 911	31 765	30 698	1 067	3%	124 413
Surplus/(Deficit)		(1 386)	117	190	(9 807)	(1 339)	453	(1 792)	(0)	190
Transfers and subsidies - capital (monetary allocations)		430	2 000	2 000	-	-	500	(500)	(0)	2 000
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-		-
Surplus/(Deficit) after capital transfers & contributions		(956)	2 117	2 190	(9 807)	(1 339)	953	(2 292)	(0)	2 190
Income Tax		-	-	-	-	-	-	-		-
Surplus/(Deficit) after income tax		(956)	2 117	2 190	(9 807)	(1 339)	953	(2 292)	(0)	2 190
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-		-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-		-
Surplus/(Deficit) attributable to municipality		(956)	2 117	2 190	(9 807)	(1 339)	953	(2 292)	(0)	2 190
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-		-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-		-
Surplus/ (Deficit) for the year		(956)	2 117	2 190	(9 807)	(1 339)	953	(2 292)	(0)	2 190

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

**0 - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M03 September**

Vote Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>Multi-Year expenditure appropriation</b>	2									
Vote 1 - Executive and Council		19	–	–	30	30	–	30	#DIV/0!	–
Vote 2 - Municipal Manager		–	–	–	–	–	–	–	–	–
Vote 3 - Finance		414	–	–	15	15	–	15	#DIV/0!	–
Vote 4 - Corporate Services		597	–	–	74	74	–	74	#DIV/0!	–
Vote 5 - Technical Services		–	–	–	–	–	–	–	–	–
Vote 6 - COMMUNITY & SOCIAL SERVICES		–	–	–	–	–	–	–	–	–
<b>Total Capital Multi-year expenditure</b>	4,7	<b>1 030</b>	<b>–</b>	<b>–</b>	<b>118</b>	<b>118</b>	<b>–</b>	<b>118</b>	<b>#DIV/0!</b>	<b>–</b>
<b>Single Year expenditure appropriation</b>	2									
Vote 1 - Executive and Council		12	9	9	–	–	2	(2)	-100%	9
Vote 2 - Municipal Manager		–	–	–	–	–	–	–	–	–
Vote 3 - Finance		145	16	16	146	146	4	142	3634%	16
Vote 4 - Corporate Services		2 475	2 033	2 033	–	–	508	(508)	-100%	2 033
Vote 5 - Technical Services		–	–	–	–	–	–	–	–	–
Vote 6 - COMMUNITY & SOCIAL SERVICES		–	–	–	–	–	–	–	–	–
<b>Total Capital single-year expenditure</b>	4	<b>2 633</b>	<b>2 057</b>	<b>2 057</b>	<b>146</b>	<b>146</b>	<b>514</b>	<b>(368)</b>	<b>-72%</b>	<b>2 057</b>
<b>Total Capital Expenditure</b>		<b>3 663</b>	<b>2 057</b>	<b>2 057</b>	<b>264</b>	<b>264</b>	<b>514</b>	<b>(250)</b>	<b>-49%</b>	<b>2 057</b>
<b>Capital Expenditure - Functional Classification</b>										
<b>Governance and administration</b>		<b>1 188</b>	<b>24</b>	<b>24</b>	<b>190</b>	<b>190</b>	<b>6</b>	<b>184</b>	<b>3027%</b>	<b>24</b>
Executive and council		628	9	9	30	30	2	27	1257%	9
Finance and administration		560	16	16	161	161	4	157	4012%	16
Internal audit		–	–	–	–	–	–	–	–	–
<b>Community and public safety</b>		<b>2 454</b>	<b>61</b>	<b>61</b>	<b>–</b>	<b>–</b>	<b>15</b>	<b>(15)</b>	<b>-100%</b>	<b>61</b>
Community and social services		2 453	–	–	–	–	–	–	–	–
Sport and recreation		–	–	–	–	–	–	–	–	–
Public safety		–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–
Health		1	61	61	–	–	15	(15)	-100%	61
<b>Economic and environmental services</b>		<b>21</b>	<b>1 972</b>	<b>1 972</b>	<b>74</b>	<b>74</b>	<b>493</b>	<b>(419)</b>	<b>-85%</b>	<b>1 972</b>
Planning and development		21	1 972	1 972	74	74	493	(419)	-85%	1 972
Road transport		–	–	–	–	–	–	–	–	–
Environmental protection		–	–	–	–	–	–	–	–	–
<b>Trading services</b>		<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
Energy sources		–	–	–	–	–	–	–	–	–
Water management		–	–	–	–	–	–	–	–	–
Waste water management		–	–	–	–	–	–	–	–	–
Waste management		–	–	–	–	–	–	–	–	–
<b>Other</b>		<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
<b>Total Capital Expenditure - Functional Classification</b>	3	<b>3 663</b>	<b>2 057</b>	<b>2 057</b>	<b>264</b>	<b>264</b>	<b>514</b>	<b>(250)</b>	<b>-49%</b>	<b>2 057</b>
<b>Funded by:</b>										
National Government		761	–	–	105	105	–	105	#DIV/0!	–
Provincial Government		2 453	–	–	–	–	–	–	–	–
District Municipality		–	–	–	–	–	–	–	–	–
Transfers and subsidies - capital (monetary allocations) (Nat/ Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		–	–	–	–	–	–	–	–	–
<b>Transfers recognised - capital</b>		<b>3 214</b>	<b>–</b>	<b>–</b>	<b>105</b>	<b>105</b>	<b>–</b>	<b>105</b>	<b>#DIV/0!</b>	<b>–</b>
<b>Borrowing</b>	6	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
<b>Internally generated funds</b>		<b>449</b>	<b>2 057</b>	<b>2 057</b>	<b>160</b>	<b>160</b>	<b>514</b>	<b>(355)</b>	<b>-69%</b>	<b>2 057</b>
<b>Total Capital Funding</b>		<b>3 663</b>	<b>2 057</b>	<b>2 057</b>	<b>264</b>	<b>264</b>	<b>514</b>	<b>(250)</b>	<b>-49%</b>	<b>2 057</b>

2.4.1.6 **Table C6: Monthly Budget Statement – Financial Position:**

**0 - Table C6 Monthly Budget Statement - Financial Position - M03 September**

Description	Ref	2024/25	Budget Year 2025/26			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
<b>ASSETS</b>						
<b>Current assets</b>						
Cash and cash equivalents		5 181	6 665	6 665	8 537	6 665
Trade and other receivables from exchange transactions		389	663	663	403	663
Receivables from non-exchange transactions		–	–	–	–	–
Current portion of non-current receivables		655	1 581	1 581	655	1 581
Inventory		1 378	–	–	994	–
VAT		(202)	4 688	4 688	(332)	4 688
Other current assets		8 518	–	–	8 705	–
<b>Total current assets</b>		<b>15 918</b>	<b>13 596</b>	<b>13 596</b>	<b>18 962</b>	<b>13 596</b>
<b>Non current assets</b>						
Investments		–	–	–	–	–
Investment property		–	–	–	–	–
Property, plant and equipment		7 652	8 121	8 121	12 381	8 121
Biological assets		–	–	–	–	–
Living and non-living resources		–	–	–	–	–
Heritage assets		–	–	–	–	–
Intangible assets		37	–	–	37	–
Trade and other receivables from exchange transactions		–	–	–	–	–
Non-current receivables from non-exchange transactions		6 746	–	–	6 746	–
Other non-current assets		–	–	–	–	–
<b>Total non current assets</b>		<b>14 435</b>	<b>8 121</b>	<b>8 121</b>	<b>19 164</b>	<b>8 121</b>
<b>TOTAL ASSETS</b>		<b>30 353</b>	<b>21 717</b>	<b>21 717</b>	<b>38 126</b>	<b>21 717</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft		–	–	–	–	–
Financial liabilities		–	–	–	–	–
Consumer deposits		–	–	–	–	–
Trade and other payables from exchange transactions		3 094	(72 763)	(72 763)	2 594	(72 763)
Trade and other payables from non-exchange transactions		3 629	(8 144)	(8 144)	8 400	(8 144)
Provision		6 490	–	–	6 490	–
VAT		(735)	1 213	1 213	(654)	1 213
Other current liabilities		–	–	–	–	–
<b>Total current liabilities</b>		<b>12 478</b>	<b>(79 695)</b>	<b>(79 695)</b>	<b>16 830</b>	<b>(79 695)</b>
<b>Non current liabilities</b>						
Financial liabilities		–	–	–	–	–
Provision		2 829	–	–	2 829	–
Long term portion of trade payables		–	–	–	–	–
Other non-current liabilities		10 814	–	–	10 814	–
<b>Total non current liabilities</b>		<b>13 643</b>	<b>–</b>	<b>–</b>	<b>13 643</b>	<b>–</b>
<b>TOTAL LIABILITIES</b>		<b>26 121</b>	<b>(79 695)</b>	<b>(79 695)</b>	<b>30 473</b>	<b>(79 695)</b>
<b>NET ASSETS</b>	2	<b>4 233</b>	<b>101 412</b>	<b>101 412</b>	<b>7 653</b>	<b>101 412</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated surplus/(deficit)		10 033	(733)	(733)	10 034	(733)
Reserves and funds		–	–	–	–	–
Other		–	–	–	–	–
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	<b>10 033</b>	<b>(733)</b>	<b>(733)</b>	<b>10 034</b>	<b>(733)</b>



### 2.4.1.7 Table C7: Monthly Budget Statement – Cash Flow:

#### 0 - Table C7 Monthly Budget Statement - Cash Flow - M03 September

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>										
<b>Receipts</b>										
Property rates		-	-	-	-	-	-	-		-
Service charges		-	-	-	-	-	-	-		-
Other revenue		144 716	94 890	94 890	4 838	15 855	23 723	(7 867)	-33%	94 890
Transfers and Subsidies - Operational		-	45 225	45 225	2 904	22 111	11 306	10 804	96%	45 225
Transfers and Subsidies - Capital		-	2 366	2 366	-	-	591	(591)	-100%	2 366
Interest		-	2 036	2 036	41	114	509	(395)	-78%	2 036
Dividends		-	-	-	-	-	-	-		-
<b>Payments</b>										
Suppliers and employees		(64 129)	(135 608)	(135 608)	(1 863)	(7 244)	(33 902)	(26 658)	79%	(135 608)
Interest		-	(52)	(52)	-	-	(13)	(13)	100%	(52)
Transfers and Subsidies		-	(135)	(135)	-	-	(34)	(34)	100%	(135)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>80 586</b>	<b>8 722</b>	<b>8 722</b>	<b>5 920</b>	<b>30 836</b>	<b>2 180</b>	<b>(28 656)</b>	<b>-1314%</b>	<b>8 722</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE		-	-	-	-	-	-	-		-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-		-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-		-
<b>Payments</b>										
Capital assets		-	(2 057)	(2 057)	-	-	(514)	(514)	100%	(2 057)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>-</b>	<b>(2 057)</b>	<b>(2 057)</b>	<b>-</b>	<b>-</b>	<b>(514)</b>	<b>(514)</b>	<b>100%</b>	<b>(2 057)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
<b>Receipts</b>										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		-	-	-	-	-	-	-		-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-		-
<b>Payments</b>										
Repayment of borrowing		-	-	-	-	-	-	-		-
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>80 586</b>	<b>6 665</b>	<b>6 665</b>	<b>5 920</b>	<b>30 836</b>	<b>1 666</b>			<b>6 665</b>
Cash/cash equivalents at beginning:		12 687	-	-	-	5 181	-			5 181
Cash/cash equivalents at month/year end:		93 273	6 665	6 665	5 920	36 017	1 666			11 846

## 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.

0 - Supporting Table SC3 Monthly Budget Statement - aged debtors - M03 September

Description	NT Code	Budget Year 2025/26											Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days			
R thousands														
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1200	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1600	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	29	0	-	51	6	-	25	317	429	399	-	-	-
Total By Income Source	2000	29	0	-	51	6	-	25	317	429	399	-	-	-
2024/25 - totals only		10888	492	182954	0	10144	1012	0	276168	482	287	0	0	
Debtors Age Analysis By Customer Group														
Organs of State	2200	-	-	-	51	6	-	-	-	57	57	-	-	-
Commercial	2300	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	2400	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2500	29	0	-	-	-	-	25	317	372	342	-	-	-
Total By Customer Group	2600	29	0	-	51	6	-	25	317	429	399	-	-	-

#### 3.1.2 Supporting Table SC4:

0 - Supporting Table SC4 Monthly Budget Statement - aged creditors - M03 September

Description	NT Code	Budget Year 2025/26									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	1 832	3	0	0	0	0	2	32	1 869	1 038
Auditor General	0800	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	0950	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	1 832	3	0	0	0	0	2	32	1 869	1 038

## 3.2 SECTION 6 – GRANT RECEIPTS:

### 3.2.1 Supporting Table SC6 – Grant Receipts:

CENTRAL KAROO MTREF ALLOCATIONS: SEPTEMBER 2025/2026									
C DC5 Central Karoo	Opening Balance R thousands	Received R thousands	Expenditure R thousands	VAT transferred to Revenue	Repayments R thousands	Corrections FOR M12 R thousands	Closing Balance R thousands	Unspent Grant R thousands	Unpaid Grant R thousands
<b>Direct transfers</b>									
Equitable share and related	-	-	-	-	-	-	-	-	-
<b>Infrastructure</b>	(1 088)	-	127	6	-	-	(955)	-	(955)
Rural roads assets management systems grant	(1 088)	-	127	6	-	-	(955)	-	(955)
<b>Capacity building and other current transfers</b>	(1 249)	-	262	11	-	-	(976)	-	(976)
Local government financial management grant	(1 019)	-	117	11	-	-	(891)	-	(891)
Municipal Systems Improvement Grant	-	-	-	-	-	-	-	-	-
Expanded public works programme integrated grant for municipalities	(230)	-	145	-	-	-	(85)	-	(85)
<b>Sub total direct transfers</b>	(2 337)	-	389	17	-	-	(1 932)	-	(1 932)
<b>Total: Transfers from National Treasury</b>	(2 337)	-	389	17	-	-	(1 932)	-	(1 932)
<b>Transfers for Provincial Departments</b>									
<b>Municipal Allocations from Provincial Department</b>									
<b>Provincial Treasury</b>	-	(900)	-	-	-	-	(900)	-	(900)
Western Cape Financial Management Support Grant	-	-	-	-	-	-	-	-	-
Western Cape Financial Management Capability Building Grant	-	(900)	-	-	-	-	(900)	-	(900)
Western Cape Financial Management Capacity Building Grant	-	-	-	-	-	-	-	-	-
<b>Community Safety</b>	(250)	-	-	-	-	-	(250)	-	(250)
Safety initiative implementation - Whole of Society Approach (WOSA)	(250)	-	-	-	-	-	(250)	-	(250)
<b>Local Government</b>	(2 866)	(2 000)	21	-	-	-	(4 845)	-	(4 845)
Local Government Internship Grant	-	-	-	-	-	-	-	-	-
Western Cape Municipal Intervention Grant	(661)	-	21	-	-	-	(640)	-	(640)
Municipal Service Delivers and Capacity Building Grant	(35)	-	-	-	-	-	(35)	-	(35)
Joint District and Metro Approach Grant	-	-	-	-	-	-	-	-	-
Fire Service Capacity Building Grant	(1 570)	(2 000)	-	-	-	-	(3 570)	-	(3 570)
Local Government Public Employment Support Grant	-	-	-	-	-	-	-	-	-
Local Government Emergency Load-shedding Relief Grant	(600)	-	-	-	-	-	(600)	-	(600)
Municipal Water Resilience Grant	-	-	-	-	-	-	-	-	-
<b>Total: Transfers from Provincial Departments</b>	(3 117)	(2 900)	21	-	-	-	(5 995)	-	(5 995)
<b>Transfers for Other Grant Providers</b>									
<b>Municipal Allocations from other grant providers</b>									
<b>of which</b>									
<b>Other Grant Providers</b>	(201)	(316)	36	-	-	-	(481)	18	(499)
The Chemical industries Education and Training Authority	(17)	(316)	36	-	-	-	(297)	-	(297)
Nedbank Winter Outreach	0	-	-	-	-	-	0	0	-
Local Government Sector and Training Authority (Africa Creek)	(202)	-	-	-	-	-	(202)	-	(202)
Local Government Sector and Training Authority (LGLDP - 202331655 & 20233368)	5	-	-	-	-	-	5	5	-
Local Government Sector and Training Authority (LGLDP - 8000701031)	-	-	-	-	-	-	-	-	-
Local Government Sector and Training Authority (LGLDP - 20239677)	12	-	-	-	-	-	12	12	-
<b>Total: Transfers from Other grant providers</b>	(201)	(316)	36	-	-	-	(481)	18	(499)
<b>TOTAL GRANT ALLOCATIONS FROM PROVINCIAL, NATIONAL AND OTHER</b>	(5 655)	(3 216)	446	17	-	-	(8 408)	18	(8 426)

### 3.3 SECTION 7 – CAPITAL PROGRAMME PERFORMANCE:

#### 3.3.1 Supporting Table C12:

Supporting Table C12 reconciled with Table C5.

#### 0 - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M03 September

Month	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands									
<b>Monthly expenditure performance trend</b>									
July	305	171	171	–	–	171	171	100.0%	
August	305	171	171	–	–	343	343	100.0%	
September	305	171	171	264	264	514	250	48.6%	13%
October	305	171	171	–	264	686	421	61.5%	13%
November	305	171	171	–	264	857	593	69.2%	13%
December	305	171	171	–	264	1 028	764	74.3%	13%
January	305	171	171	–	264	1 200	936	78.0%	13%
February	305	171	171	–	264	1 371	1 107	80.7%	13%
March	305	171	171	–	264	1 543	1 279	82.9%	13%
April	305	171	171	–	264	1 714	1 450	84.6%	0
May	305	171	171	–	264	1 886	1 621	86.0%	0
June	305	171	171	–	264	2 057	1 793	87.2%	0
<b>Total Capital expenditure</b>	<b>3 663</b>	<b>2 057</b>	<b>2 057</b>	<b>264</b>					

#### QUALITY CERTIFICATE

PP  
I, K N MALACUMA, the Municipal Manager of the Central Karoo District Municipality,  
hereby certify that –

(mark as appropriate)

☒

The monthly budget statements

☒

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

☐

Mid – year budget and performance assessment

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

PP  
Print Name : KUBELULO MALACUMA  
Municipal Manager

Signature [Signature]

Date : 14 October 2025

# **NON-FINANCIAL PERFORMANCE REPORTING – QUARTER 1 (01 JULY – 30 SEPTEMBER 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 first (1<sup>st</sup>) Quarter (01 July – 30 September 2025) of the 2025/2026 financial year.*

# 1. PURPOSE

- (a) The purpose of this report is to inform Council of the progress made in implementing the Key Performance Indicators (KPIs) in support of the development priorities and strategic objectives set out in the Municipality’s Integrated Development Plan (IDP) and the Service Delivery and Budget Implementation Plan (SDBIP) for the first quarter (01 July – 30 September 2025) of the 2025/2026 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 2025/2026 was approved by the Executive Mayor on 18 June 2025.
- (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 2025/2026 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 10<sup>th</sup> and the 15<sup>th</sup> 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 FIRST (1ST) QUARTER (01 JULY – SEPTEMBER 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 first (1<sup>st</sup>) Quarter (01 July – 30 September 2025) of the 2025/2026 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 July – 30 September 2025

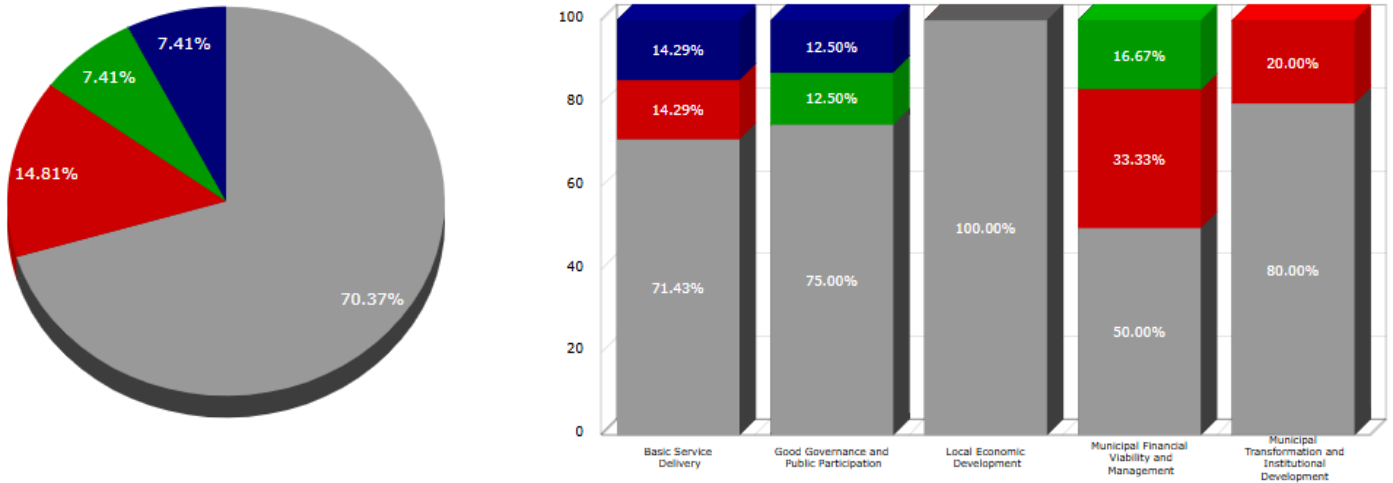


Figure 1: Graphs: Overall Performance on National KPA's

	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	19 (70.37%)	5 (71.43%)	6 (75.00%)	1 (100.00%)	3 (50.00%)	4 (80.00%)	-
Not Met	4 (14.81%)	1 (14.29%)	-	-	2 (33.33%)	1 (20.00%)	-
Almost Met	-	-	-	-	-	-	-
Met	2 (7.41%)	-	1 (12.50%)	-	1 (16.67%)	-	-
Well Met	-	-	-	-	-	-	-
Extremely Well Met	2 (7.41%)	1 (14.29%)	1 (12.50%)	-	-	-	-
Did Not Occur	-	-	-	-	-	-	-
Total:	27	7	8	1	6	5	-
	100%	25.93%	29.63%	3.70%	22.22%	18.52%	-

Table 2: Overall Performance on National KPA's



(b) Dashboard summary per Strategic Objective for the period – 01 July – 30 September 2025

**Central Karoo District Municipality**

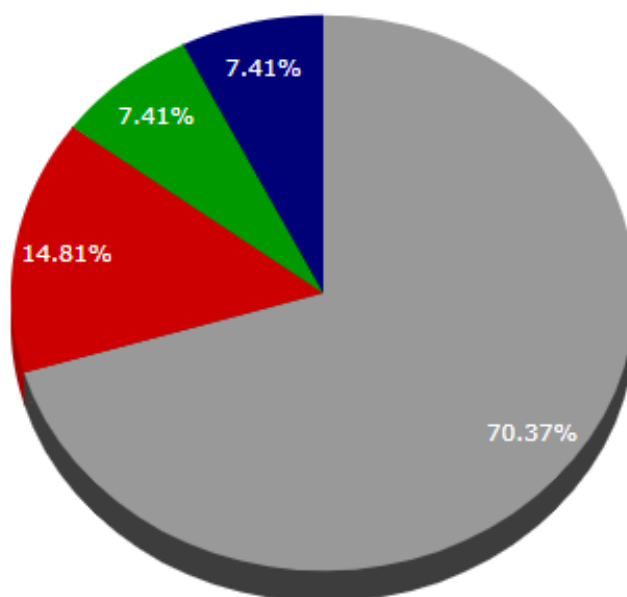


Figure 2: Graphs: Overall performance per Strategic Objective

	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
Not Yet Applicable	19 (70.37%)	4 (80.00%)	5 (62.50%)	4 (66.67%)	1 (33.33%)	1 (100.00%)	1 (100.00%)	3 (100.00%)
Not Met	4 (14.81%)	1 (20.00%)	2 (25.00%)	-	1 (33.33%)	-	-	-
Almost Met	-	-	-	-	-	-	-	-
Met	2 (7.41%)	-	1 (12.50%)	1 (16.67%)	-	-	-	-
Well Met	-	-	-	-	-	-	-	-
Extremely Well Met	2 (7.41%)	-	-	1 (16.67%)	1 (33.33%)	-	-	-
Did Not Occur	-	-	-	-	-	-	-	-
<b>Total:</b>	<b>27</b>	<b>5</b>	<b>8</b>	<b>6</b>	<b>3</b>	<b>1</b>	<b>1</b>	<b>3</b>
	<b>100%</b>	<b>18.52%</b>	<b>29.63%</b>	<b>22.22%</b>	<b>11.11%</b>	<b>3.70%</b>	<b>3.70%</b>	<b>11.11%</b>

Table 3: Overall performance per Strategic Objective



## 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 1 (JULY - SEPTEMBER 2025)		
			CORRECTIVE MEASURES	TARGET	ACTUAL
TL85	Review the organisational structure (Macro) and submit to Council for approval by 31 May 2026	Organisational structure reviewed and submitted to Council		0	0
TL94	Spend 0.5% of the municipality's personnel budget on training by 30 June 2026 [(Total Actual Training Expenditure/ Total personnel Budget) x100]	% of the personnel budget spent on training		0%	0%
TL95	Review the Workplace Skills Plan and submit to LGSETA by 30 April 2026	Workplace Skills Plan reviewed and submitted		0	0
TL96	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 2026	Number of people employed		0	0
TL97	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	[D60] HR Manager: Some positions not filled due to Roads transfer (September 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.	4
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%)	0
G2	KPI Well Met	100.001% <= Actual/Target <= 149.999%	0
B	KPI Extremely Well Met	150.000% <= Actual/Target	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 1 (JULY - SEPTEMBER 2025)		
			CORRECTIVE MEASURES	TARGET	ACTUAL
TL82	Spend 90% of the municipal capital budget by 30 June 2026 {(Actual amount spent /Total amount budgeted) X100}	% of capital budget spent		10%	0%
L86	Review 19 budget related policies and submit to Council for approval by 31 May 2026	Number of policies reviewed and submitted to Council for approval		0	0
TL87	Review and submit the MFMA delegation register to Council for approval by 31 May 2026	MFMA delegation registered reviewed and submitted to Council for approval		0	0
TL88	Compile and submit the financial statements to the Auditor-General by 31 August 2025	Financial statements compiled and submitted to the Auditor-General		1	1



REF	KPI NAME	DESCRIPTION OF UNIT OF MEASUREMENT	QUARTER 1 (JULY - SEPTEMBER 2025)		
			CORRECTIVE MEASURES	TARGET	ACTUAL
TL89	Financial viability measured in terms of the municipality's ability to meet its service debt obligations as at 30 June 2026 [(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		0%	0%
TL90	Financial viability measured in terms of the available cash to cover fixed operating expenditure as at 30 June 2022 [(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		0	0
TL91	Achieve a current ratio of 1:1 by 30 June 2026 (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		0	0
TL105	Spend 90% of the grant funding by 30 June 2026 {(Actual amount spent /Total amount budgeted) X100}	% of budget spent		10%	0%



## 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.	5
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%)	1
G2	KPI Well Met	100.001% <= Actual/Target <= 149.999%	0
B	KPI Extremely Well Met	150.000% <= Actual/Target	0
	Total KPIs:		8

### 6.3 FACILITATE GOOD GOVERNANCE PRINCIPLES AND EFFECTIVE STAKEHOLDER PARTICIPATION

REF	KPI NAME	DESCRIPTION OF UNIT OF MEASUREMENT	QUARTER 1 (JULY - SEPTEMBER 2025)		
			CORRECTIVE MEASURES	TARGET	ACTUAL
TL83	Review the Risk Based Audit Plan (RBAP) and submit to the Audit Committee for approval by 30 June 2026	RBAP revised and submitted to the Audit Committee		0	0
TL84	Complete 80% of the audits as per the RBAP by 30 June 2026 [(Audits completed for the year/audits planned for the year according to the RBAP) x100]	% audits completed		0%	0%
TL92	Submit the draft Annual Report in Council by 31 January 2026	Draft Annual Report submitted in Council		0	0
TL93	Review Corporate and HR policies and submit to Council for approval by 30 June 2026	Number of policies reviewed and submitted		0	1
TL99	Develop the IDP and Budget Process Plan and submit to Council by 31 August 2025	IDP and Budget Process Plan submitted		1	1



REF	KPI NAME	DESCRIPTION OF UNIT OF MEASUREMENT	QUARTER 1 (JULY - SEPTEMBER 2025)		
			CORRECTIVE MEASURES	TARGET	ACTUAL
TL100	Submit the final IDP to Council by 31 May 2026 for approval	Final IDP submitted for approval		0	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.	4
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%)	1
G2	KPI Well Met	100.001% <= Actual/Target <= 149.999%	0
B	KPI Extremely Well Met	150.000% <= Actual/Target	1
	Total KPIs:		6

#### 6.4 IMPROVE AND MAINTAIN DISTRICT ROADS AND PROMOTE SAFE ROADS TRANSPORT

REF	KPI NAME	DESCRIPTION OF UNIT OF MEASUREMENT	QUARTER 1 (JULY - SEPTEMBER 2025)		
			CORRECTIVE MEASURES	TARGET	ACTUAL
TL106	Create job opportunities in terms of skills and labour needs within identified road projects by June 2026	Number of job opportunities created		0	0
TL107	Spend 95% of the total approved Roads budget by 30 June 2026 [(Actual expenditure divided by approved allocation received) x100]	% of total approved Roads budget spent		10%	26.35%



REF	KPI NAME	DESCRIPTION OF UNIT OF MEASUREMENT	QUARTER 1 (JULY - SEPTEMBER 2025)		
			CORRECTIVE MEASURES	TARGET	ACTUAL
TL108	Regravel 40 kilometres of road by 30 June 2026	Number of kilometres regravelled	[D184] Senior Manager: Roads and Infrastructure: Inclement weather resulted in our monthly targets not being met. This will pick up in the dry months. (September 2025)	10	7.15

#### 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.	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%)	0
G2	KPI Well Met	100.001% <= Actual/Target <= 149.999%	0
B	KPI Extremely Well Met	150.000% <= Actual/Target	1
	Total KPIs:		3

#### 6.5 PROMOTE REGIONAL, ECONOMIC DEVELOPMENT, TOURISM AND GROWTH OPPORTUNITIES

REF	KPI NAME	DESCRIPTION OF UNIT OF MEASUREMENT	QUARTER 1 (JULY - SEPTEMBER 2025)		
			CORRECTIVE MEASURES	TARGET	ACTUAL
TL98	Create full time equivalent (FTE's) through expenditure with the EPWP	Number of full time equivalent (FTE's) created		0	0



REF	KPI NAME	DESCRIPTION OF UNIT OF MEASUREMENT	QUARTER 1 (JULY - SEPTEMBER 2025)		
			CORRECTIVE MEASURES	TARGET	ACTUAL
	job creation initiatives by 30 June 2026				

#### 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.	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
	Total KPIs:		1

#### 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 1 (JULY - SEPTEMBER 2025)		
			CORRECTIVE MEASURES	TARGET	ACTUAL
TL104	Review the Disaster Management Plan and submit to Council by 31 May 2026	Disaster Management Plan reviewed and submitted		0	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





<b>G</b>	KPI Met	Actual meets Target (Actual/Target = 100%)	<b>0</b>
<b>G2</b>	KPI Well Met	100.001% <= Actual/Target <= 149.999%	<b>0</b>
<b>B</b>	KPI Extremely Well Met	150.000% <= Actual/Target	<b>0</b>
	Total KPIs:		<b>1</b>

## 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 1 (JULY - SEPTEMBER 2025)		
			CORRECTIVE MEASURES	TARGET	ACTUAL
TL101	Compile and submit bi-annual Water Quality Evaluation Reports to the Beaufort West, Prince Albert & Laingsburg Water Service Authorities by 30 June 2026	Number of Water Quality Evaluation Reports submitted to Water Service Authorities by 30 June 2025		0	0
TL102	Compile and submit annual Waste Management Evaluation Report to the Beaufort West, Prince Albert & Laingsburg municipalities by 30 June 2026	Number of Waste Management Evaluation Reports submitted to local municipalities by 30 June 2025		0	0
TL103	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 2026	Number of Informal Settlement Evaluation Reports submitted to local municipalities by 30 June 2025		0	0



## **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.	3
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
	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.	19
R	KPI Not Met	0% <= Actual/Target <= 74.999%	4
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	2
	Total KPIs:		27

(a) During the first quarter of the 2025/2026 financial year (01 July – 30 September 2025), progress was measured against the 27 Key Performance Indicators (KPIs) outlined in the Top Layer Service Delivery and Budget Implementation Plan (SDBIP). The performance results are summarized as follows:

- 19 KPIs were not yet applicable during this reporting period;
- 4 KPIs were not achieved;
- 0 KPIs were partially achieved;
- 2 KPI was achieved;
- 0 KPIs were classified as well achieved; and
- 2 KPIs were considered exceptionally achieved.

This summary reflects the status of implementation and performance tracking during the quarter and will inform ongoing monitoring and support interventions as the financial year progresses.



## 8. CORRECTIVE MEASURES PER DEPARTMENT

### OFFICE OF THE MUNICIPAL MANAGER:

REF	KPI	CORRECTIVE MEASURE
TL82	Spend 90% of the municipal capital budget by 30 June 2026 {(Actual amount spent /Total amount budgeted) X100}	NO CORRECTIVE MEASURE PROVIDED.

### CORPORATE & STRATEGIC SUPPORT SERVICES:

REF	KPI	CORRECTIVE MEASURE
TL97	Fill all budgeted vacant posts within 6 months from position becoming vacant in terms of Regulation 890 (MSR)	[D60] HR Manager: Some positions not filled due to Roads transfer (September 2025)

### FINANCIAL SERVICES:

REF	KPI	CORRECTIVE MEASURE
TL105	Spend 90% of the grant funding by 30 June 2026 {(Actual amount spent /Total amount budgeted) X100}	NO CORRECTIVE MEASURE PROVIDED.

### ROAD INFRASTRUCTURE SERVICES:

REF	KPI	CORRECTIVE MEASURE
TL108	Regravel 40 kilometres of road by 30 June 2026	[D184] Senior Manager: Roads and Infrastructure: Inclement weather resulted in our monthly targets not being met. This will pick up in the dry months. (September 2025).