

CENTRAL KAROO DISTRICT MUNICIPALITY



SECTION 52 QUARTERLY PERFORMANCE ASSESSMENT REPORT

**QUARTER 2
OCTOBER - DECEMBER
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 May 2009.

MONTHLY AND QUARTERLY BUDGET STATEMENT OCT-DEC 2025



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GLOSSARY

1.1	Adjustments Budget –	Prescribed in section 28 of the MFMA. The formal means by which a municipality may revise its annual budget during the year.
1.2	Allocations –	Money received from Provincial or National Government or other municipalities.
1.3	Budget –	The financial plan of the Central Karoo District Municipality.
1.4	Budget Related Policy –	Policy of the municipality affecting or affected by the budget, examples include tariff policy, rates policy, credit control and debt collection policy.
1.5	Capital Expenditure –	Spending on assets such as land, buildings, furniture, computer equipment and machinery. Any capital expenditure must be reflected as a non-current asset on the Municipality's balance sheet.
1.6	Cash Flow Statement –	A statement including only actual receipts and expenditure by the Municipality. Cash payments and receipts do not always coincide with budgeted timings. For example, when an invoice is received by the Municipality it is shown as expenditure in the month it is received, even though it may not be paid in the same period.
1.7	DORA –	Division of Revenue Act. Annual legislation that shows the total allocations made by national to provincial and local government.
1.8	Equitable Share –	A general grant paid to Municipalities.
1.9	Fruitless and Wasteful Expenditure –	Expenditure that was made in vain and would have been avoided had reasonable care been exercised.
1.10	GFS –	Government Finance Statistics. An internationally recognised classification system that facilitates like for like comparison between Municipalities.
1.11	GRAP –	Generally Recognised Accounting Practice. The new standard for municipal accounting.
1.12	IDP –	Integrated Development Plan. The main strategic planning document of the Municipality.
1.13	MBRR –	Local Government: Municipal Finance Management Act (56/2003): Municipal Budget and Reporting Regulations.
1.14	MFMA –	Local Government: Municipal Finance Management Act (56/2003). The principle piece of legislation relating to municipal financial management. Herein referred to as the Act.
1.15	MTREF –	Medium Term Revenue and Expenditure Framework. A medium-term financial plan, usually 3 years, based on a fixed first year and indicative further two years budget allocations. Also includes details of the previous and current years' financial position.

1.16	Operating Expenditure –	Spending on the day-to-day operations of the Municipality such as salaries and wages and general expenses.
1.17	SDBIP –	Service Delivery and Budget Implementation Plan. A detailed plan comprising quarterly performance targets and monthly budget estimates.
1.18	Strategic Objectives –	The main priorities of the Central Karoo District Municipality as set out in the IDP. Budgeted spending must contribute towards the achievement of the strategic objectives.
1.19	Unauthorised Expenditure –	Generally, is spending without, or in excess of, an approved budget.
1.20	Virement –	A transfer of budget.
1.21	Virement Policy –	The policy that sets out the rules for budget transfers. Virements are normally allowed within a vote. Transfers between votes must be agreed by Council through an Adjustments Budget.
1.22	Vote –	<p>One of the main segments into which a budget of a municipality is divided for the appropriation of money for the different departments of the municipality. In Central Karoo District Municipality this means at directorate level. The votes for Central Karoo District therefore are:</p> <ul style="list-style-type: none">• Executive and Council;• Budget and Treasury;• Corporate Services; and• Technical Services

PART 1: IN-YEAR REPORT

2.1 SECTION 1 – MAYOR’S REPORT:

2.1.1 In-Year Report: Monthly and Quarterly Budget Statement:

2.1.1.1 Implementation of Budget in terms of SDBIP:

The municipality implemented the MTREF 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 December 2025 In-Year Report is:

RESOLVED:

(a) That the Council take note of contents in the in-year monthly report for December 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)	296 400.00	65 034 271.51	75 034 979.00
Percentage Spend (YTD)	14%	52%	59%

The table reflects spending of the capital budget of 14%. The total operating expenditure and revenue reflects percentage spent of 52% and 59% 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:

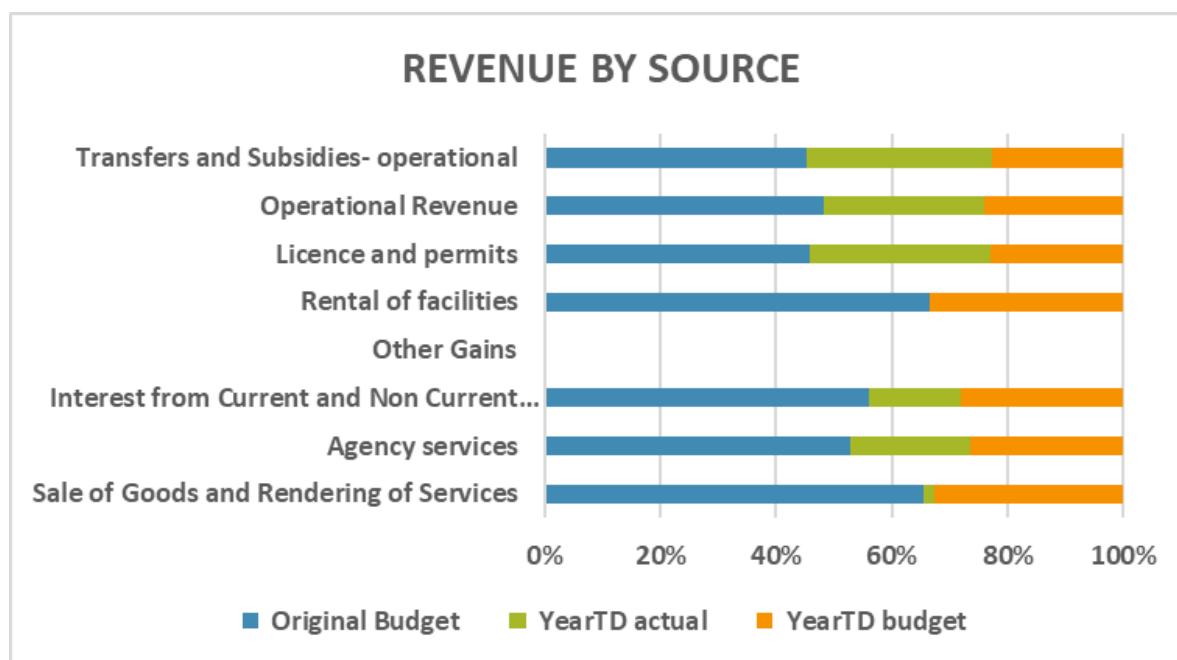


Figure 1 – Revenue by source

Operational Revenue:

The amount raised of R 39 million for the actual year to date represents 56.88% 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 R 570 761. Thus, reflecting receipt of 28.04% at the end of December 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 65 034 271.

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	5 909 145.00	47.70%
Vote 2 - BUDGET AND TREASURY	18 135 639.00	11 015 399.00	60.74%
Vote 3 - CORPORATE SERVICES	25 410 146.00	11 914 081.00	46.89%
Vote 4 - TECHNICAL SERVICES	68 552 601.00	36 195 646.00	52.80%
Total Expenditure by Vote	124 486 205.00	65 034 271.00	52%

Figure 2 – Breakdown Operating Expenditure by Municipal Vote

The budget for Corporate Services is R 25.4 million of which R 11.914 million has been expended representing 46.89% of the budget amount.

The budget for Budget and Treasury is R 18.1 million of which R 11.015 million has been expended representing 60.7% of the budget amount.

The budget for Executive and Council is R 12.4 million of which R 5.909 million has been expended representing 47.7% of the budget amount.

2.3.2.4 Capital Expenditure (Figure 3):

There was a capital spending percentage of 14% at the end of December 2025. The total capital budget is R 2 056 957. The figure below reflects the monthly trend of the actual and budgeted capital figures.

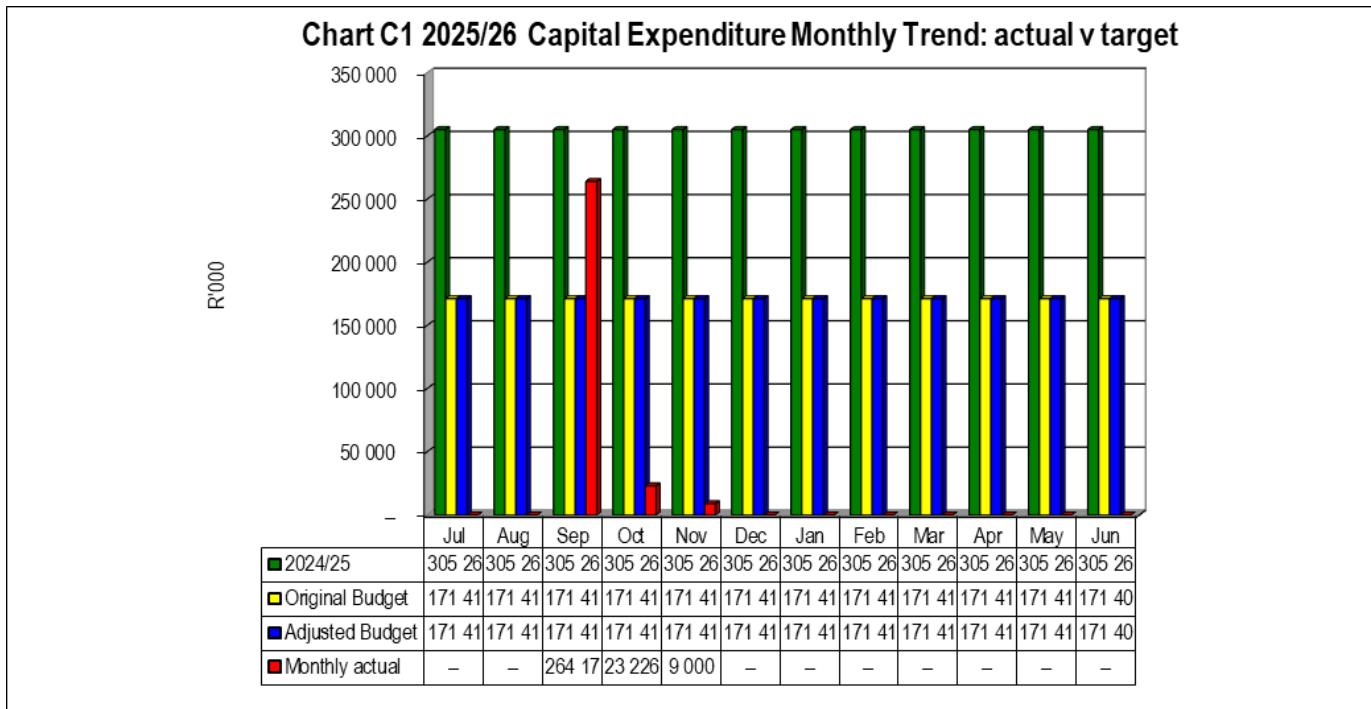


Figure 3 – Breakdown Capital Expenditure by month

2.3.3 Cash Flow:

The balance after commitments against the cash and cash equivalents at the end of December 2025 amounts to a surplus of R 12.2 million.

DC5 - CENTRAL KAROO DISTRICT MUNICIPALITY	
Commitments against Cash and Cash Equivalents	
December 2025	
Item	Amount
Cash in Bank	3 300 735.87
ABSA ACC NO. 1540000014	128 323.53
FNB ACC NO. 62062151429	840 674.60
NEDBANK ACC NO. 1178835510	2 331 737.74
Call investment deposits	17 326 201.47
Nedbank : 03/7881151625/000001	193 174.48
Nedbank : 03/7881150777/000001	106 004.13
Nedbank : 03/7881121858/000012	50 574.68
Nedbank : 03/7881125551/000077	2 949 556.51
Nedbank : 03/7881114568/000001	1 199 357.87
ABSA: 9393988728	10 248 931.74
ABSA: 9396449741	2 540 027.71
FNB : 62835272361	38 574.35
Total Cash and Cash equivalents	20 626 937.34
Total commitments against cash	10 395 814.16
Unspent Conditional Grants	8 426 158.14
Capital Replacement Reserves	-
Self Insurance Reserve	-
Consumer & Sundry Deposits	-
Creditors	1 969 656.02
Performance Bonus Provision	-
Provision for Landfill Site Rehabilitation	-
Provision for Environmental Rehabilitation	-
Provision for Leave Payments	-
Retentions	-
	10 231 123.18

2.4 SECTION 4 – IN-YEAR BUDGET STATEMENT TABLE:

2.4.1.1 Table C1: Monthly Budget Statement Summary:

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

DC5 Central Karoo - Table C1 Monthly Budget Statement Summary - M06 December

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
R thousands									
<u>Financial Performance</u>									
Property rates	–	–	–	–	–	–	–	–	–
Service charges	–	–	–	–	–	–	–	–	–
Investment revenue	1 475	2 036	2 036	122	571	1 018	(447)	-44%	2 036
Transfers and subsidies - Operational	47 733	45 225	45 225	13 255	32 173	22 613	9 561	0	45 225
Other own revenue	66 070	77 342	77 342	540	42 291	38 671	3 620	9%	77 342
Total Revenue (excluding capital transfers and contributions)	115 278	124 603	124 603	13 917	75 035	62 301	12 734	20%	124 603
Employee costs	68 655	67 136	67 136	8 862	37 833	33 568	4 265	13%	67 136
Remuneration of Councillors	5 640	5 677	5 677	426	2 632	2 839	(207)	-7%	5 677
Depreciation and amortisation	1 025	766	766	200	592	383	209	55%	766
Interest	789	52	52	–	–	26	(26)	-100%	52
Inventory consumed and bulk purchases	14 453	22 436	161 568	553	7 989	33 636	(25 647)	-76%	161 568
Transfers and subsidies	234	135	135	–	153	68	85	126%	135
Other expenditure	24 907	28 283	29 668	2 143	15 835	14 533	1 302	9%	29 668
Total Expenditure	115 703	124 486	265 003	12 184	65 034	85 053	(20 019)	-24%	265 003
Surplus/(Deficit)	(425)	117	(140 400)	1 733	10 001	(22 751)	32 752	-144%	(140 400)
Transfers and subsidies - capital (monetary allocations)	430	2 000	2 000	–	–	1 000	(1 000)	-100%	2 000
Transfers and subsidies - capital (in-kind)	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	5	2 117	(138 400)	1 733	10 001	(21 751)	31 752	-146%	(138 400)
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	5	2 117	(138 400)	1 733	10 001	(21 751)	31 752	-146%	(138 400)
<u>Capital expenditure & funds sources</u>									
Capital expenditure	3 663	2 057	2 057	–	296	1 028	(732)	-71%	2 057
Capital transfers recognised	3 214	–	–	–	105	–	105	#DIV/0!	–
Borrowing	–	–	–	–	–	–	–	–	–
Internally generated funds	449	2 057	2 057	–	192	1 028	(837)	-81%	2 057
Total sources of capital funds	3 663	2 057	2 057	–	296	1 028	(732)	-71%	2 057
<u>Financial position</u>									
Total current assets	23 460	13 596	13 596	–	32 041	–	–	–	13 596
Total non current assets	14 483	8 121	8 121	–	18 896	–	–	–	8 121
Total current liabilities	23 227	(79 695)	(79 695)	–	18 302	–	–	–	(79 695)
Total non current liabilities	13 643	–	–	–	13 643	–	–	–	–
Community wealth/Equity	5 911	(733)	(733)	–	8 991	–	–	–	(733)
<u>Cash flows</u>									
Net cash from (used) operating	80 586	8 722	8 722	18 534	67 372	4 361	(63 011)	-1445%	8 722
Net cash from (used) investing	–	(2 057)	(2 057)	–	(33)	(1 028)	(996)	97%	(2 057)
Net cash from (used) financing	–	–	–	–	–	–	–	–	–
Cash/cash equivalents at the month/year end	93 273	6 665	6 665	18 534	72 520	3 332	(69 187)	-2076%	11 846
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Ds	151-180 Ds	181 Ds-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	14	1	1	16	–	–	51	344	427
Creditors Age Analysis									
Total Creditors	1 297	635	0	4	0	0	2	32	1 970

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

This table reflects the operating budget (Financial Performance) in the standard classifications which are the Government Finance Statistics Functions and Sub-functions. These are used by National Treasury to assist the compilation of national and international accounts for comparison purposes, regardless of the unique organisational structures used by the different institutions.

DC5 Central Karoo - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M06 December

Description	Ref	2024/25		Budget Year 2025/26					
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
R thousands	1								
Revenue - Functional									
Governance and administration		56 381	55 348	55 348	13 852	35 211	27 674	7 537	27%
Executive and council		50 218	51 111	51 111	13 626	34 022	25 556	8 466	33%
Finance and administration		6 163	4 236	4 236	226	1 189	2 118	(929)	-44%
Internal audit		–	–	–	–	–	–	–	–
Community and public safety		430	2 042	2 042	–	–	1 021	(1 021)	-100%
Community and social services		430	2 000	2 000	–	–	1 000	(1 000)	-100%
Sport and recreation		–	–	–	–	–	–	–	–
Public safety		–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–
Health		0	42	42	–	–	21	(21)	-100%
Economic and environmental services		58 897	69 213	69 213	65	39 824	34 607	5 218	15%
Planning and development		541	613	613	65	791	306	485	158%
Road transport		58 356	68 600	68 600	–	39 033	34 300	4 733	14%
Environmental protection		–	–	–	–	–	–	–	–
Trading services		–	–	–	–	–	–	–	–
Energy sources		–	–	–	–	–	–	–	–
Water management		–	–	–	–	–	–	–	–
Waste water management		–	–	–	–	–	–	–	–
Waste management		–	–	–	–	–	–	–	–
Other	4	–	–	–	–	–	–	–	–
Total Revenue - Functional	2	115 708	126 603	126 603	13 917	75 035	63 301	11 734	19%
Expenditure - Functional									
Governance and administration		41 231	36 132	36 132	3 691	19 970	18 087	1 884	10%
Executive and council		11 814	11 181	11 181	746	5 603	5 606	(3)	0%
Finance and administration		27 792	23 799	23 799	2 831	13 901	11 905	1 996	17%
Internal audit		1 626	1 152	1 152	113	466	576	(110)	-19%
Community and public safety		9 113	11 470	11 470	1 369	5 368	5 735	(367)	-6%
Community and social services		2 859	4 116	4 116	509	1 711	2 058	(347)	-17%
Sport and recreation		–	–	–	–	–	–	–	–
Public safety		49	–	–	–	17	–	17	#DIV/0!
Housing		–	–	–	–	–	–	–	–
Health		6 205	7 354	7 354	860	3 640	3 677	(37)	-1%
Economic and environmental services		65 409	76 884	217 401	7 124	39 696	61 231	(21 535)	-35%
Planning and development		5 070	8 284	8 284	750	3 505	4 142	(638)	-15%
Road transport		60 340	68 600	209 117	6 374	36 191	57 089	(20 898)	-37%
Environmental protection		–	–	–	–	–	–	–	–
Trading services		–	–	–	–	–	–	–	–
Energy sources		–	–	–	–	–	–	–	–
Water management		–	–	–	–	–	–	–	–
Waste water management		–	–	–	–	–	–	–	–
Waste management		–	–	–	–	–	–	–	–
Other		36	–	–	–	–	–	–	–
Total Expenditure - Functional	3	115 789	124 486	265 003	12 184	65 034	85 053	(20 019)	-24%
Surplus/ (Deficit) for the year		(82)	2 117	(138 400)	1 733	10 001	(21 751)	31 752	-1.459772
									(138 400)

2.4.1.3 Table C3: Monthly Budget Statement – Financial:

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

DC5 Central Karoo - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M06 December

Vote Description R thousands	Ref	2024/25		Budget Year 2025/26					
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
Revenue by Vote	1								
Vote 1 - Executive and Council		50 218	51 111	51 111	13 626	34 022	25 556	8 466	33.1%
Vote 2 - Municipal Manager		–	–	–	–	–	–	–	–
Vote 3 - Finance		3 207	2 192	2 192	75	534	1 096	(562)	-51.3%
Vote 4 - Corporate Services		3 927	4 700	4 700	215	1 447	2 350	(903)	-38.4%
Vote 5 - Technical Services		58 356	68 600	68 600	–	39 033	34 300	4 733	13.8%
Vote 6 - COMMUNITY & SOCIAL SERVICES		–	–	–	–	–	–	–	–
Vote 7 - [NAME OF VOTE 7]		–	–	–	–	–	–	–	–
Vote 8 - [NAME OF VOTE 8]		–	–	–	–	–	–	–	–
Vote 9 - [NAME OF VOTE 9]		–	–	–	–	–	–	–	–
Vote 10 - [NAME OF VOTE 10]		–	–	–	–	–	–	–	–
Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–	–
Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–	–
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–	–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–	–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–
Total Revenue by Vote	2	115 708	126 603	126 603	13 917	75 035	63 301	11 734	18.5%
Expenditure by Vote	1								
Vote 1 - Executive and Council		12 867	12 388	12 388	809	5 909	6 210	(300)	-4.8%
Vote 2 - Municipal Manager		0	–	–	–	–	–	–	–
Vote 3 - Finance		22 128	18 136	18 136	2 292	11 015	9 073	1 942	21.4%
Vote 4 - Corporate Services		20 442	25 410	25 410	2 709	11 914	12 705	(791)	-6.2%
Vote 5 - Technical Services		60 351	68 553	209 070	6 375	36 196	57 065	(20 869)	-36.6%
Vote 6 - COMMUNITY & SOCIAL SERVICES		–	–	–	–	–	–	–	–
Vote 7 - [NAME OF VOTE 7]		–	–	–	–	–	–	–	–
Vote 8 - [NAME OF VOTE 8]		–	–	–	–	–	–	–	–
Vote 9 - [NAME OF VOTE 9]		–	–	–	–	–	–	–	–
Vote 10 - [NAME OF VOTE 10]		–	–	–	–	–	–	–	–
Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–	–
Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–	–
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–	–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–	–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–
Total Expenditure by Vote	2	115 787	124 486	265 003	12 184	65 034	85 053	(20 019)	-23.5%
Surplus/ (Deficit) for the year	2	(79)	2 117	(138 400)	1 733	10 001	(21 751)	31 752	-146.0%
									(138 400)

Table C3C: Monthly Budget Statement – Financial:

DC5 Central Karoo - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - A - M06 December

R thousand	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
Revenue by Vote											
	Vote 1 - Executive and Council	1	50 218	51 111	51 111	13 626	34 022	25 556	8 466	33%	51 111
1.1 - Mayor			42 227	40 460	40 460	13 010	29 852	20 230	9 622	48%	40 460
1.2 - Municipal Manager			7 991	10 651	10 651	616	4 170	5 326	(1 156)	-22%	10 651
1.3 - Councillors			–	–	–	–	–	–	–	–	–
1.4 - Municipal Manager1			–	–	–	–	–	–	–	–	–
1.5 - Internal Audit			–	–	–	–	–	–	–	–	–
1.6 - Legal and Executive Support Officer			–	–	–	–	–	–	–	–	–
1.7 - CKEDA			–	–	–	–	–	–	–	–	–
1.8 - Strategic Support Services Manager			–	–	–	–	–	–	–	–	–
1.9 - EPWP			–	–	–	–	–	–	–	–	–
1.10 - Other			–	–	–	–	–	–	–	–	–
Vote 2 - Municipal Manager			–	–	–	–	–	–	–	–	–
2.1 - Municipal Manager			–	–	–	–	–	–	–	–	–
Vote 3 - Finance			3 207	2 192	2 192	75	534	1 096	(562)	-51%	2 192
3.1 - Accountant - Revenue & Expenditure			76	92	92	4	35	46	(11)	-24%	92
3.2 - Financial Interns			–	–	–	–	–	–	–	–	–
3.3 - Controller - Income & Expenditure			1 838	900	900	16	115	450	(335)	-75%	900
3.4 - Chief Financial Officer			–	–	–	–	–	–	–	–	–
3.5 - Accountant - Budget & Accounting			1 293	1 200	1 200	55	385	600	(215)	-36%	1 200
3.6 - Accountant - SCM			–	–	–	–	–	–	–	–	–
Vote 4 - Corporate Services			3 927	4 700	4 700	215	1 447	2 350	(903)	-38%	4 700
4.1 - Manager Human Resource			–	–	–	–	–	–	–	–	–
4.2 - Director: Corporate Service			–	–	–	–	–	–	–	–	–
4.3 - Labour			3 167	2 044	2 044	187	1 075	1 022	52	5%	2 044
4.4 - Manager Municipal Health Services			0	42	42	–	–	21	(21)	-100%	42
4.5 - Manager Emergency Services			430	2 000	2 000	–	–	1 000	(1 000)	-100%	2 000
4.6 - Manager Records			–	–	–	–	–	–	–	–	–
4.7 - Administrative Officer			–	–	–	–	–	–	–	–	–
4.8 - Councillors			–	–	–	–	–	–	–	–	–
4.9 - EPWP			–	–	–	–	–	–	–	–	–
4.10 - Other			329	613	613	29	372	306	65	21%	613
Vote 5 - Technical Services			58 356	68 600	68 600	–	39 033	34 300	4 733	14%	68 600
5.1 - Mechanical Workshop			–	–	–	–	–	–	–	–	–
5.2 - Training Officer			–	–	–	–	–	–	–	–	–
5.3 - Operational Services			58 356	68 600	68 600	–	39 033	34 300	4 733	14%	68 600
5.4 - Controller - Cost Accounting			–	–	–	–	–	–	–	–	–
5.5 - Support Services			–	–	–	–	–	–	–	–	–
5.6 - Occupational Health & Safety Officer			–	–	–	–	–	–	–	–	–
5.7 - Concrete Team			–	–	–	–	–	–	–	–	–
5.8 - Capital Projects			–	–	–	–	–	–	–	–	–
5.9 - Maintenance			–	–	–	–	–	–	–	–	–
5.10 - Director - Technical Services			–	–	–	–	–	–	–	–	–
Vote 6 - COMMUNITY & SOCIAL SERVICES			–	–	–	–	–	–	–	–	–
6.1 - FINANCE & ADMINISTRATION			–	–	–	–	–	–	–	–	–
Total Revenue by Vote		2	115 708	126 603	126 603	13 917	75 035	63 301	11 734	19%	126 603
Expenditure by Vote											
	Vote 1 - Executive and Council	1	12 867	12 388	12 388	809	5 909	6 210	(300)	-5%	12 388
1.1 - Mayor			7 999	7 100	7 100	597	3 724	3 550	175	5%	7 100
1.2 - Municipal Manager			3 156	4 136	4 136	98	1 719	2 084	(365)	-18%	4 136
1.3 - Councillors			–	–	–	–	–	–	–	–	–
1.4 - Municipal Manager1			–	–	–	–	–	–	–	–	–
1.5 - Internal Audit			1 623	1 152	1 152	113	466	576	(110)	-19%	1 152
1.6 - Legal and Executive Support Officer			89	–	–	–	–	–	–	–	–
1.7 - CKEDA			–	–	–	–	–	–	–	–	–
1.8 - Strategic Support Services Manager			–	–	–	–	–	–	–	–	–
1.9 - EPWP			–	–	–	–	–	–	–	–	–
1.10 - Other			–	–	–	–	–	–	–	–	–
Vote 2 - Municipal Manager			0	–	–	–	–	–	–	–	–
2.1 - Municipal Manager			0	–	–	–	–	–	–	–	–
2.10 - Other			–	–	–	–	–	–	–	–	–
Vote 3 - Finance			22 128	18 136	18 136	2 292	11 015	9 073	1 942	21%	18 136
3.1 - Accountant - Revenue & Expenditure			6 848	6 680	6 680	840	3 364	3 340	24	1%	6 680
3.2 - Financial Interns			–	–	–	–	–	–	–	–	–
3.3 - Controller - Income & Expenditure			387	–	–	–	–	–	–	–	–
3.4 - Chief Financial Officer			–	–	–	–	–	–	–	–	–
3.5 - Accountant - Budget & Accounting			14 893	11 456	11 456	1 452	7 652	5 733	1 919	33%	11 456
3.6 - Accountant - SCM			–	–	–	–	–	–	–	–	–
Vote 4 - Corporate Services			20 442	25 410	25 410	2 709	11 914	12 705	(791)	-6%	25 410
4.1 - Manager Human Resource			–	–	–	–	–	–	–	–	–
4.2 - Director: Corporate Service			2 521	3 560	3 560	370	1 351	1 780	(429)	-24%	3 560
4.3 - Labour			3 961	4 675	4 675	457	2 002	2 337	(336)	-14%	4 675
4.4 - Manager Municipal Health Services			6 201	7 344	7 344	859	3 638	3 672	(34)	-1%	7 344
4.5 - Manager Emergency Services			1 275	682	682	155	519	341	178	52%	682
4.6 - Manager Records			–	–	–	–	–	–	–	–	–
4.7 - Administrative Officer			–	–	–	–	–	–	–	–	–
4.8 - Councillors			–	–	–	–	–	–	–	–	–
4.9 - EPWP			–	–	–	–	–	–	–	–	–
4.10 - Other			6 484	9 150	9 150	867	4 404	4 575	(171)	-4%	9 150
Vote 5 - Technical Services			60 351	68 553	209 070	6 375	36 196	57 065	(20 869)	-37%	209 070
5.1 - Mechanical Workshop			–	–	–	–	–	–	–	–	–
5.2 - Training Officer			42 196	62 272	62 882	5 731	31 594	30 751	843	3%	62 882
5.3 - Operational Services			–	–	–	–	–	–	–	–	–
5.4 - Controller - Cost Accounting			–	–	–	–	–	–	–	–	–
5.5 - Support Services			–	–	–	–	–	–	–	–	–
5.6 - Occupational Health & Safety Officer			–	–	–	–	–	–	–	–	–
5.7 - Concrete Team			–	–	–	–	–	–	–	–	–
5.8 - Capital Projects			1 265	1 335	1 335	–	–	667	(667)	-100%	1 335
5.9 - Maintenance			16 405	3 462	143 734	600	4 483	25 120	(20 637)	-82%	143 734
5.10 - Director - Technical Services			484	1 484	1 118	44	118	527	(408)	-78%	1 118
Vote 6 - COMMUNITY & SOCIAL SERVICES			–	–	–	–	–	–	–	–	–
6.1 - FINANCE & ADMINISTRATION			–	–	–	–	–	–	–	–	–
Total Expenditure by Vote		2	115 787	124 486	265 003	12 184	65 034	85 053	(20 019)	(0)	265 003
Surplus/ (Deficit) for the year		2	(79)	2 117	(138 400)	1 733	10 001	(21 751)	31 752	(0)	(138 400)

2.4.1.4 Table C4: Monthly Budget Statement – Financial Performance (Revenue and Expenditure):

This table reflects the operating budget and actual figures of the financial performance. The revenue is specifically set out by source due to the fact that Council approves the revenue budget by source and the expenditure budget by vote.

DC5 Central Karoo - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M06 December

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	1	10	180	(169)	-94%	359
Agency services		6 163	8 185	8 185	533	3 196	4 093	(897)	-22%	8 185
Interest		–	–	–	–	–	–	–	–	–
Interest earned from Receivables		–	–	–	–	–	–	–	–	–
Interest from Current and Non Current Assets		1 475	2 036	2 036	122	571	1 018	(447)	-44%	2 036
Dividends		–	–	–	–	–	–	–	–	–
Rent on Land		–	–	–	–	–	–	–	–	–
Rental from Fixed Assets		–	100	100	–	–	50	(50)	-100%	100
Licence and permits		64	51	51	4	35	26	9	36%	51
Special rating levies		–	–	–	–	–	–	–	–	–
Operational Revenue		58 586	68 647	68 647	3	39 050	34 323	4 727	14%	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	13 255	32 173	22 613	9 561	42%	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)		115 278	124 603	124 603	13 917	75 035	62 301	12 734	20%	124 603
Expenditure By Type										
Employee related costs		68 655	67 136	67 136	8 862	37 833	33 568	4 265	13%	67 136
Remuneration of councillors		5 640	5 677	5 677	426	2 632	2 839	(207)	-7%	5 677
Bulk purchases - electricity		–	–	–	–	–	–	–	–	–
Inventory consumed		14 453	22 436	161 568	553	7 989	33 636	(25 647)	-76%	161 568
Debt impairment		–	–	–	–	–	–	–	–	–
Depreciation and amortisation		1 025	766	766	200	592	383	209	55%	766
Interest		789	52	52	–	–	26	(26)	-100%	52
Contracted services		7 097	6 771	7 766	89	2 283	3 746	(1 463)	-39%	7 766
Transfers and subsidies		234	135	135	–	153	68	85	126%	135
Irrecoverable debts written off		–	–	–	–	–	–	–	–	–
Operational costs		17 098	21 513	21 903	2 054	13 552	10 787	2 765	26%	21 903
Losses on Disposal of Assets		–	–	–	–	–	–	–	–	–
Other Losses		713	–	–	–	–	–	–	–	–
Total Expenditure		115 703	124 486	265 003	12 184	65 034	85 053	(20 019)	-24%	265 003
Surplus/(Deficit)		(425)	117	(140 400)	1 733	10 001	(22 751)	32 752	(0)	(140 400)
Transfers and subsidies - capital (monetary allocations)		430	2 000	2 000	–	–	1 000	(1 000)	(0)	2 000
Transfers and subsidies - capital (in-kind)		–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions		5	2 117	(138 400)	1 733	10 001	(21 751)	31 752	(0)	(138 400)
Income Tax		–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after income tax		5	2 117	(138 400)	1 733	10 001	(21 751)	31 752	(0)	(138 400)
Share of Surplus/Deficit attributable to Joint Venture		–	–	–	–	–	–	–	–	–
Share of Surplus/Deficit attributable to Minorities		–	–	–	–	–	–	–	–	–
Surplus/(Deficit) attributable to municipality		5	2 117	(138 400)	1 733	10 001	(21 751)	31 752	(0)	(138 400)
Share of Surplus/Deficit attributable to Associate		–	–	–	–	–	–	–	–	–
Intercompany/Parent subsidiary transactions		–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year		5	2 117	(138 400)	1 733	10 001	(21 751)	31 752	(0)	(138 400)

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

DC5 Central Karoo - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M06 December

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 %
R thousands	1								
Multi-Year expenditure appropriation	2								
Vote 1 - Executive and Council		19	–	–	–	30	–	30	#DIV/0!
Vote 2 - Municipal Manager		–	–	–	–	–	–	–	–
Vote 3 - Finance		414	–	–	–	17	–	17	#DIV/0!
Vote 4 - Corporate Services		597	–	–	–	74	–	74	#DIV/0!
Vote 5 - Technical Services		–	–	–	–	–	–	–	–
Vote 6 - COMMUNITY & SOCIAL SERVICES		–	–	–	–	–	–	–	–
Vote 7 - [NAME OF VOTE 7]		–	–	–	–	–	–	–	–
Vote 8 - [NAME OF VOTE 8]		–	–	–	–	–	–	–	–
Vote 9 - [NAME OF VOTE 9]		–	–	–	–	–	–	–	–
Vote 10 - [NAME OF VOTE 10]		–	–	–	–	–	–	–	–
Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–	–
Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–	–
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–	–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–	–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–
Total Capital Multi-year expenditure	4,7	1 030	–	–	–	121	–	121	#DIV/0!
Single Year expenditure appropriation	2								
Vote 1 - Executive and Council		12	9	9	–	9	4	5	107%
Vote 2 - Municipal Manager		–	–	–	–	–	–	–	–
Vote 3 - Finance		145	16	16	–	146	8	138	1767%
Vote 4 - Corporate Services		2 475	2 033	2 033	–	21	1 016	(996)	-98%
Vote 5 - Technical Services		–	–	–	–	–	–	–	–
Vote 6 - COMMUNITY & SOCIAL SERVICES		–	–	–	–	–	–	–	–
Vote 7 - [NAME OF VOTE 7]		–	–	–	–	–	–	–	–
Vote 8 - [NAME OF VOTE 8]		–	–	–	–	–	–	–	–
Vote 9 - [NAME OF VOTE 9]		–	–	–	–	–	–	–	–
Vote 10 - [NAME OF VOTE 10]		–	–	–	–	–	–	–	–
Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–	–
Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–	–
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–	–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–	–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–
Total Capital single-year expenditure	4	2 633	2 057	2 057	–	176	1 028	(853)	-83%
Total Capital Expenditure		3 663	2 057	2 057	–	296	1 028	(732)	-71%
Capital Expenditure - Functional Classification									
Governance and administration		1 188	24	24	–	202	12	190	1558%
Executive and council		628	9	9	–	39	4	34	786%
Finance and administration		560	16	16	–	163	8	155	1987%
Internal audit		–	–	–	–	–	–	–	–
Community and public safety		2 454	61	61	–	1	30	(30)	-97%
Community and social services		2 453	–	–	–	–	–	–	–
Sport and recreation		–	–	–	–	–	–	–	–
Public safety		–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–
Health		1	61	61	–	1	30	(30)	-97%
Economic and environmental services		21	1 972	1 972	–	94	986	(892)	-90%
Planning and development		21	1 972	1 972	–	94	986	(892)	-90%
Road transport		–	–	–	–	–	–	–	–
Environmental protection		–	–	–	–	–	–	–	–
Trading services		–	–	–	–	–	–	–	–
Energy sources		–	–	–	–	–	–	–	–
Water management		–	–	–	–	–	–	–	–
Waste water management		–	–	–	–	–	–	–	–
Waste management		–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–
Total Capital Expenditure - Functional Classification	3	3 663	2 057	2 057	–	296	1 028	(732)	-71%
Funded by:									
National Government		761	–	–	–	105	–	105	#DIV/0!
Provincial Government		2 453	–	–	–	–	–	–	–
District Municipality		–	–	–	–	–	–	–	–
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Deparlm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Edu Institutions)		–	–	–	–	–	–	–	–
Transfers recognised - capital		3 214	–	–	–	105	–	105	#DIV/0!
Borrowing	6	–	–	–	–	–	–	–	–
Internally generated funds		449	2 057	2 057	–	192	1 028	(837)	-81%
Total Capital Funding		3 663	2 057	2 057	–	296	1 028	(732)	-71%
									2 057

2.4.1.6 Table C6: Monthly Budget Statement – Financial Position:

DC5 Central Karoo - Table C6 Monthly Budget Statement - Financial Position - M06 December

Description	Ref	2024/25	Budget Year 2025/26			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash and cash equivalents		5 181	6 665	6 665	20 629	6 665
Trade and other receivables from exchange transactions		389	663	663	402	663
Receivables from non-exchange transactions		–	–	–	–	–
Current portion of non-current receivables		655	1 581	1 581	655	1 581
Inventory		1 378	–	–	1 966	–
VAT		(202)	4 688	4 688	(205)	4 688
Other current assets		16 059	–	–	8 594	–
Total current assets		23 460	13 596	13 596	32 041	13 596
Non current assets						
Investments		–	–	–	–	–
Investment property		–	–	–	–	–
Property, plant and equipment		7 700	8 121	8 121	12 113	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		–	–	–	–	–
Total non current assets		14 483	8 121	8 121	18 896	8 121
TOTAL ASSETS		37 943	21 717	21 717	50 937	21 717
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Financial liabilities		–	–	–	–	–
Consumer deposits		–	–	–	–	–
Trade and other payables from exchange transactions		13 843	(72 763)	(72 763)	2 952	(72 763)
Trade and other payables from non-exchange transactions		3 629	(8 144)	(8 144)	7 838	(8 144)
Provision		6 490	–	–	6 490	–
VAT		(735)	1 213	1 213	1 022	1 213
Other current liabilities		–	–	–	–	–
Total current liabilities		23 227	(79 695)	(79 695)	18 302	(79 695)
Non current liabilities						
Financial liabilities		–	–	–	–	–
Provision		2 829	–	–	2 829	–
Long term portion of trade payables		–	–	–	–	–
Other non-current liabilities		10 814	–	–	10 814	–
Total non current liabilities		13 643	–	–	13 643	–
TOTAL LIABILITIES		36 870	(79 695)	(79 695)	31 945	(79 695)
NET ASSETS	2	1 073	101 412	101 412	18 992	101 412
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		5 911	(733)	(733)	8 991	(733)
Reserves and funds		–	–	–	–	–
Other		–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	5 911	(733)	(733)	8 991	(733)

2.4.1.7 Table C7: Monthly Budget Statement – Cash Flow:

DC5 Central Karoo - Table C7 Monthly Budget Statement - Cash Flow - M06 December

Description R thousands	Ref 1	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	
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates		–	–	–	–	–	–	–	–	–	
Service charges		–	–	–	–	–	–	–	–	–	
Other revenue		144 716	94 890	94 890	7 605	45 030	47 445	(2 415)	-5%	94 890	
Transfers and Subsidies - Operational		–	45 225	45 225	13 274	36 669	22 613	14 056	62%	45 225	
Transfers and Subsidies - Capital		–	2 366	2 366	–	–	1 183	(1 183)	-100%	2 366	
Interest		–	2 036	2 036	23	183	1 018	(835)	-82%	2 036	
Dividends		–	–	–	–	–	–	–	–	–	
Payments											
Suppliers and employees		(64 129)	(135 608)	(135 608)	(2 367)	(14 511)	(67 804)	(53 293)	79%	(135 608)	
Interest		–	(52)	(52)	–	–	(26)	(26)	100%	(52)	
Transfers and Subsidies		–	(135)	(135)	–	–	(68)	(68)	100%	(135)	
NET CASH FROM/(USED) OPERATING ACTIVITIES		80 586	8 722	8 722	18 534	67 372	4 361	(63 011)	-1445%	8 722	
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)	(2 057)	–	(33)	(1 028)	(996)	97%	(2 057)	
NET CASH FROM/(USED) INVESTING ACTIVITIES		–	(2 057)	(2 057)	–	(33)	(1 028)	(996)	97%	(2 057)	
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	6 665	18 534	67 339	3 332			6 665	
Cash/cash equivalents at beginning:		12 687	–	–	–	5 181	–			5 181	
Cash/cash equivalents at month/year end:		93 273	6 665	6 665	18 534	72 520	3 332			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.

DC5 Central Karoo - Supporting Table SC3 Monthly Budget Statement - aged debtors - M06 December

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	14	1	1	16	–	–	51	344	427	412	–	–
Total By Income Source	2000	14	1	1	16	–	–	51	344	427	412	–	–
2024/25 - totals only		8141	1044	0	0	0	178756	0	267325	455	446	0	0
Debtors Age Analysis By Customer Group													
Organs of State	2200	–	–	–	–	–	–	51	6	57	57	–	–
Commercial	2300	–	–	–	–	–	–	–	–	–	–	–	–
Households	2400	–	–	–	–	–	–	–	–	–	–	–	–
Other	2500	14	1	1	16	–	–	–	339	371	355	–	–
Total By Customer Group	2600	14	1	1	16	–	–	51	344	427	412	–	–

3.1.2 Supporting Table SC4:

DC5 Central Karoo - Supporting Table SC4 Monthly Budget Statement - aged creditors - M06 December

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	1 297	635	0	4	0	0	2	32	1 969	2 725
Auditor General	0800	–	–	–	–	–	–	–	–	–	–
Other	0900	0	–	–	–	–	–	–	–	0	–
Medical Aid deductions	0950	–	–	–	–	–	–	–	–	–	–
Total By Customer Type	1000	1 297	635	0	4	0	0	2	32	1 970	2 725

3.2 SECTION 6 – GRANT RECEIPTS:

3.2.1 Supporting Table SC6 – Grant Receipts:

CENTRAL KAROO MTREF ALLOCATIONS: DECEMBER 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 M05 R thousands	Closing Balance R thousands	Unspent Grant R thousands	Repayments R thousands	Unpaid Grant R thousands
Direct transfers	-	-	-	-	-	-	-	-	-	
Equitable share and related	-	-	-	-	-	-	-	-	-	
Infrastructure	(720)	-	95	-	-	-	(625)	-	(625)	
Rural roads assets management systems grant	(720)	-	95	-	-	-	(625)	-	(625)	
Capacity building and other current transfers	(1 099)	-	156	-	-	-	(943)	-	(943)	
Local government financial management grant	(694)	-	51	-	-	-	(643)	-	(643)	
Municipal Systems Improvement Grant	-	-	-	-	-	-	-	-	-	
Expanded public works programme integrated grant for municipalities	(405)	-	105	-	-	-	(300)	-	(300)	
Sub total direct transfers	(1 819)	-	251	-	-	-	(1 568)	-	(1 568)	
Total: Transfers from National Treasury	(1 819)	-	251	-	-	-	(1 568)	-	(1 568)	
Transfers for Provincial Departments	-	-	-	-	-	-	-	-	-	
Municipal Allocations from Provincial Department	-	-	-	-	-	-	-	-	-	
Provincial Treasury	(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	-	-	-	-	-	-	-	-	-	
Community Safety	(984)	-	29	-	-	-	(956)	-	(956)	
Safety initiative implementation - Whole of Society Approach (WOSA)	(984)	-	29	-	-	-	(956)	-	(956)	
Local Government	(4 771)	-	16	-	-	-	(4 755)	-	(4 755)	
Local Government Internship Grant	-	-	-	-	-	-	-	-	-	
Western Cape Municipal Intervention Grant	(601)	-	16	-	-	-	(585)	-	(585)	
Municipal Service Delivers and Capacity Building Grant	(0)	-	-	-	-	-	(0)	-	(0)	
Joint District and Metro Approach Grant	-	-	-	-	-	-	-	-	-	
Fire Service Capacity Building Grant	(3 570)	-	-	-	-	-	(3 570)	-	(3 570)	
Local Government Public Employment Support Grant	-	-	-	-	-	-	-	-	-	
Local Government Emergency Load-shedding Relief Grant	(600)	-	-	-	-	-	(600)	-	(600)	
Municipal Water Resilience Grant	-	-	-	-	-	-	-	-	-	
Total: Transfers from Provincial Departments	(6 655)	-	45	-	-	-	(6 610)	-	(6 610)	
Transfers for Other Grant Providers	-	-	-	-	-	-	-	-	-	
Municipal Allocations from other grant providers	-	-	-	-	-	-	-	-	-	
<i>of which</i>	-	-	-	-	-	-	-	-	-	
Other Grant Providers	(284)	-	36	-	-	-	(248)	18	(265)	
The Chemical industries Education and Training Authority	(100)	-	36	-	-	-	(64)	-	(64)	
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	-	
Total: Transfers from Other grant providers	(284)	-	36	-	-	-	(248)	18	(265)	
TOTAL GRANT ALLOCATIONS FROM PROVINCIAL, NATIONAL AND OTHER	(8 758)	-	332	-	-	-	(8 426)	18	(8 444)	

3.3 SECTION 7 – CAPITAL PROGRAMME PERFORMANCE:

3.3.1 Supporting Table C12:

Supporting Table C12 reconciled with Table C5.

DC5 Central Karoo - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M06 December

R thousands	Month	2024/25		Budget Year 2025/26					
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
<u>Monthly expenditure performance trend</u>									
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	23	287	686	398	58.1%	14%
November	305	171	171	9	296	857	561	65.4%	14%
December	305	171	171	–	296	1 028	732	71.2%	14%
January	305	171	171	–	296	1 200	903	75.3%	14%
February	305	171	171	–	296	1 371	1 075	78.4%	14%
March	305	171	171	–	296	1 543	1 246	80.8%	14%
April	305	171	171	–	296	1 714	1 418	82.7%	0
May	305	171	171	–	296	1 886	1 589	84.3%	0
June	305	171	171	–	296	2 057	1 761	85.6%	0
Total Capital expenditure		3 663	2 057	2 057	296				

QUALITY CERTIFICATE

I, Tankiso Ben Mea, the Acting 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 December 2025/2026 financial year, has been prepared in accordance with the Municipal Finance Management Act and regulations made under the Act.

Print Name : pp:k. Makalima
Acting Municipal Manager

Signature

Date : 15 January 2026

NON-FINANCIAL PERFORMANCE REPORTING – QUARTER 2 (01 OCTOBER – 30 DECEMBER 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 second (2nd) Quarter (01 October - 31 December 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 second quarter (01 October – 31 December 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 2025/26 was approved by the Executive Mayor on 26 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 10th and the 15th day for updates of the previous month's actual performance as a control measure to ensure that performance is updated and monitored on a monthly basis. No access is available to a month's performance indicators after closure of the system. This is to ensure that the level of performance is consistent for a particular period in the various levels at which reporting takes place. Departments must motivate to the Municipal Manager should they require the system to be re-opened once the system is closed.
- (c) The system provides management information in graphs and indicates actual performance against targets. The graphs provide a good indication of performance progress and where corrective action is required.
- (d) The system requires key performance indicator owners to update performance comments for each actual result captured, which provides a clear indication of how the actual was calculated/ reached and serves as part of the portfolio of evidence (POE) for auditing purposes.
- (e) In terms of Section 46(1) (a) (iii) of the MSA the Municipality must reflect annually in the Annual Performance Report on measures taken to improve performance, in other words targets not achieved. The system utilised requires corrective actions to be captured for targets not achieved.

4. ACTUAL PERFORMANCE FOR THE 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 second (2nd) Quarter (01 October – 31 December 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 October – 31 December 2025*

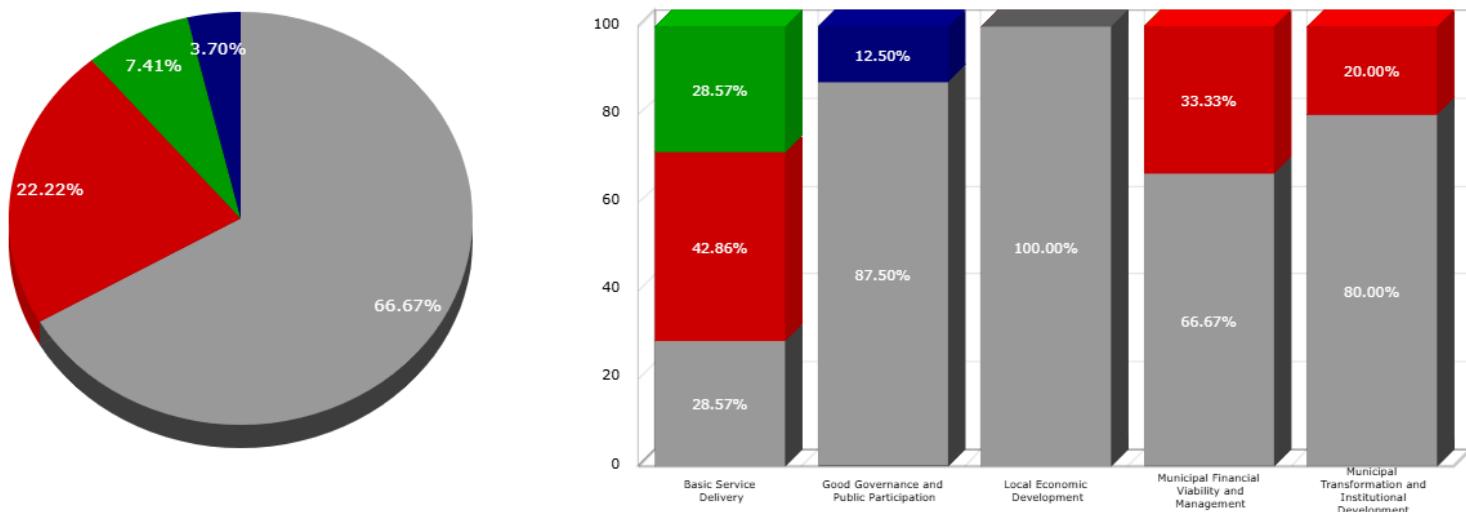


Figure 1: Graphs: Overall Performance on National KPA's

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	18 (66.67%)	2 (28.57%)	7 (87.50%)	1 (100.00%)	4 (66.67%)	4 (80.00%)
Not Met	6 (22.22%)	3 (42.86%)	-	-	2 (33.33%)	1 (20.00%)
Almost Met	-	-	-	-	-	-
Met	2 (7.41%)	2 (28.57%)	-	-	-	-
Well Met	-	-	-	-	-	-
Extremely Well Met	1 (3.70%)	-	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 October – 31 December 2025

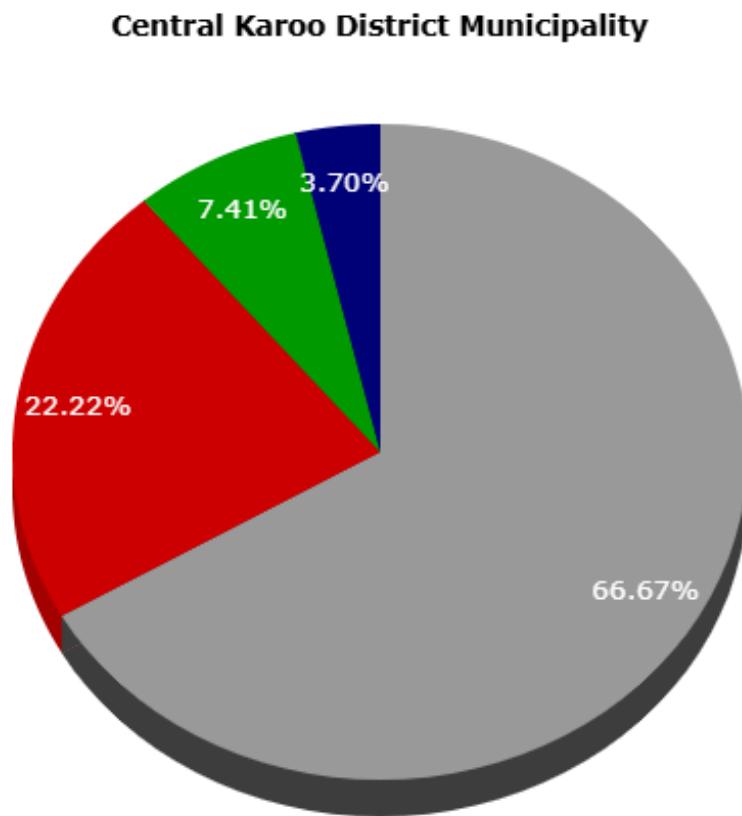


Figure 2: Graphs: Overall performance per Strategic Objective

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	Unspecified	[Unspecified]
Not Yet Applicable	18 (66.67%)	4 (80.00%)	6 (75.00%)	5 (83.33%)	-	1 (100.00%)	1 (100.00%)	1 (33.33%)	-
Not Met	6 (22.22%)	1 (20.00%)	2 (25.00%)	-	3 (100.00%)	-	-	-	-
Almost Met	-	-	-	-	-	-	-	-	-
Met	2 (7.41%)	-	-	-	-	-	-	2 (66.67%)	-
Well Met	-	-	-	-	-	-	-	-	-
Extremely Well Met	1 (3.70%)	-	-	1 (16.67%)	-	-	-	-	-
Did Not Occur	-	-	-	-	-	-	-	-	-
Total:	27	5	8	6	3	1	1	3	-
	100%	18.52%	29.63%	22.22%	11.11%	3.70%	3.70%	11.11%	-

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 2 (OCTOBER - DECEMBER 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: Waiting for Roads to be transferred. (December 2025)	100%	0%



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 2 (OCTOBER - DECEMBER 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		40%	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		0	0



REF	KPI NAME	DESCRIPTION OF UNIT OF MEASUREMENT	QUARTER 2 (OCTOBER - DECEMBER 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 2026		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 2026		0	0
TL105	Spend 90% of the grant funding by 30 June 2026 {(Actual amount spent /Total amount budgeted) X100}	% of budget spent		40%	0%



"Working together in development and growth"

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.	6
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%)	0
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 2 (OCTOBER - DECEMBER 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	[D56] HR Manager: Performance Management Policy item submitted 15 Oct email Substance	0	2



REF	KPI NAME	DESCRIPTION OF UNIT OF MEASUREMENT	QUARTER 2 (OCTOBER - DECEMBER 2025)		
			CORRECTIVE MEASURES	TARGET	ACTUAL
			Abuse Policy - Agenda Item (October 2025)		
TL99	Develop the IDP and Budget Process Plan and submit to Council by 31 August 2025	IDP and Budget Process Plan submitted		0	0
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.	5
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	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 2 (OCTOBER - DECEMBER 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		10	0



REF	KPI NAME	DESCRIPTION OF UNIT OF MEASUREMENT	QUARTER 2 (OCTOBER - DECEMBER 2025)		
			CORRECTIVE MEASURES	TARGET	ACTUAL
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		40%	0%
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)	20	0

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

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



"Working together in development and growth"

6.5 PROMOTE REGIONAL, ECONOMIC DEVELOPMENT, TOURISM AND GROWTH OPPORTUNITIES

REF	KPI NAME	DESCRIPTION OF UNIT OF MEASUREMENT	QUARTER 2 (OCTOBER - DECEMBER 2025)		
			CORRECTIVE MEASURES	TARGET	ACTUAL
TL98	Create full time equivalent (FTE's) through expenditure with the EPWP job creation initiatives by 30 June 2026	Number of full time equivalent (FTE's) created		0	0

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 2 (OCTOBER - DECEMBER 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
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

6.7 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 2 (OCTOBER - DECEMBER 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 2026		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 2026		0	0
TL103	Compile and submit bi-annual Informal Settlement Evaluation Reports for Kwa-Mandlenkosi, Merweville & Murraysburg to the Beaufort West Municipality & Prince	Number of Informal Settlement Evaluation Reports submitted to local municipalities by 30 June 2026		0	0



"Working together in development and growth"

REF	KPI NAME	DESCRIPTION OF UNIT OF MEASUREMENT	QUARTER 2 (OCTOBER - DECEMBER 2025)		
			CORRECTIVE MEASURES	TARGET	ACTUAL
	Albert & Klaarstroom to the Prince Albert Municipality by 30 June 2026				

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.	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%)	2
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.	18
R	KPI Not Met	0% <= Actual/Target <= 74.999%	6
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	1
	Total KPIs:		27

(a) During the second quarter of the 2025/2026 financial year (01 October – 31 December 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:

- 18 KPIs were not yet applicable during this reporting period;
- 6 KPIs were not achieved;
- 0 KPIs were partially achieved;
- 2 KPIs were achieved;
- 0 KPIs were classified as well achieved; and
- 1 KPI was 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)

ROAD INFRASTRUCTURE SERVICES:

REF	KPI	CORRECTIVE MEASURE
TL106	Create job opportunities in terms of skills and labour needs within identified road projects by June 2026	NO CORRECTIVE MEASURE PROVIDED.
TL107	Spend 95% of the total approved Roads budget by 30 June 2026 [(Actual expenditure divided by approved allocation received) x100]	NO CORRECTIVE MEASURE PROVIDED.
TL108	Regravel 40 kilometres of road by 30 June 2026	NO CORRECTIVE MEASURE PROVIDED.

SOCIO-ECONOMIC 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.