

CENTRAL KAROO DISTRICT MUNICIPALITY



Section 72

**MID-YEAR
PERFORMANCE
ASSESSMENT
REPORT**

01 JULY – 31 DECEMBER

2025

“WORKING TOGETHER IN DEVELOPMENT AND GROWTH”

CENTRAL KAROO DISTRICT MUNICIPALITY



Mid-year Budget and Performance Assessment Report (MFMA Section 72, including Section 52 (d))

JULY - DECEMBER 2025

**Prepared in terms of the Local Government:
Municipal Finance Management Act (56/2003):
Municipal Budget and Reporting Regulations,
Government Gazette 32141, 17 May 2009**



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GLOSSARY

| | |
|-----------------------------|--|
| 1.1 Adjustment 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 Adjustment budget.

1.22 Vote –

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

- Executive and Council;
- Budget and Treasury;
- Corporate Services;
- Technical Services;
- Socio-Economic Services

2. PART 1: IN-YEAR REPORT

2.1 SECTION 1 - MAYOR'S REPORT:

In-Year Report: Mid-year Budget Statement:

Mid-Year Budget and Performance Assessment

The purpose of this report is to present Council with a consolidated overview of the municipality's financial performance and budget implementation at mid-year, in compliance with Section 72 of the MFMA.

Overall Financial Performance

At mid-year, the municipality's financial position is stable and generally aligned with the approved and adjusted budgets. No material financial risks have been identified that would compromise the municipality's ability to complete the financial year within approved parameters.

Revenue Performance

- Operating revenue is broadly on track for the period under review.
- Key revenue sources are performing in line with projections.
- Revenue collection trends remain consistent, supporting cash flow sustainability.

Expenditure Performance

- Operating expenditure is well controlled and remains within budgeted limits.
- Employee-related costs and general operating expenditure are not exceeding mid-year benchmarks.
- No significant instances of unauthorised or irregular expenditure are evident at this stage.

Capital Budget Implementation

- Capital expenditure has commenced across planned programmes.
- Implementation progress is uneven, with some projects lagging behind expected mid-year spending levels.
- Accelerated project execution will be required in the second half of the financial year to achieve annual capital spending targets.

Cash Flow and Liquidity

- The municipality maintains a positive cash position.
- Cash coverage is sufficient to meet operational commitments.
- No immediate liquidity or solvency concerns are identified.

Key Risks and Areas for Management Attention

- Slow spending on certain capital projects may result in under-expenditure if not addressed.
- Continued focus is required on sustaining revenue collection performance.
- Ongoing expenditure discipline remains critical in the latter half of the financial year.

Conclusion and Outlook

Based on mid-year performance, the municipality is reasonably positioned to achieve its annual budget objectives. Management is encouraged to focus on improving capital project delivery while maintaining strong financial controls to ensure a positive year-end outcome.

2.2 SECTION 2 - RESOLUTIONS

Council notes the Mid-Year Budget and Performance Assessment Report for the period ending 31 December (M06), prepared in terms of Section 72 of the Municipal Finance Management Act, 2003 (Act No. 56 of 2003).

Acknowledges that the municipality's financial performance at mid-year is broadly in line with the approved and adjusted budgets, with no material financial risks identified at this stage.

Council notes the progress made in respect of operating revenue and expenditure management, as well as the municipality's overall cash and liquidity position.

Council also notes the slower-than-planned implementation of certain capital projects and the associated risk of capital under-expenditure if corrective measures are not implemented.

RESOLVED:

(a) Council resolves that:

- Management be instructed to implement corrective actions to accelerate capital project implementation during the second half of the financial year, with specific focus on projects currently behind schedule.
- Revenue enhancement and collection strategies be maintained and strengthened to ensure continued stability in cash flow and the achievement of annual revenue targets.
- Expenditure controls be sustained, with particular emphasis on preventing unauthorised, irregular, fruitless, and wasteful expenditure.
- Monthly budget monitoring reports continue to be submitted to the Mayor and Council, highlighting key variances and corrective actions undertaken.
- Any required budget adjustments, if identified during the remainder of the financial year, be processed in line with MFMA prescripts and submitted to Council for consideration.

2.3 SECTION 3 – EXECUTIVE SUMMARY

2.3.1 Introduction:

All the schedules reflect the following information:

- Original budget;
- 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:

| | <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% |

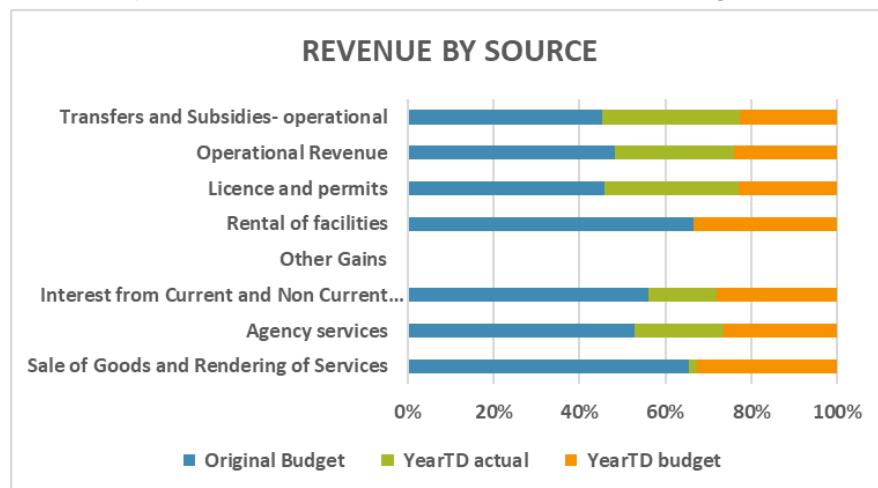
The following table summarises the overall position on the capital and operating budgets. Take note that the Operating Expenditure only reflects the direct expenditure and exclude all indirect expenditure e.g. Administrative Costs.

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 Revenue by Source:

The figures represented in this section are the accrued amounts and not actual cash receipts

The comparisons of the major sources of revenue are illustrated in the figure below:



Operational Revenue:

The amount raised of 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

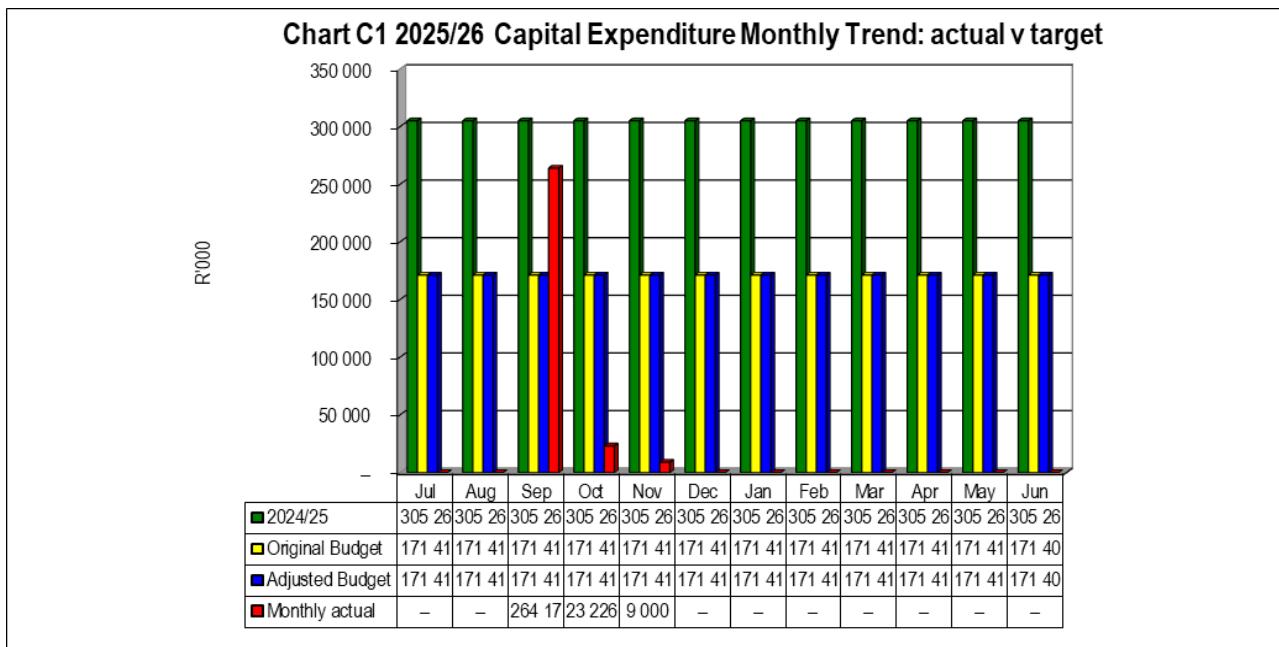
The budget for Corporate Services is R 25.4 million of which R 11.914 million has been expended representing 46.89% of the budget amount.

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.



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 3 – 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 R thousands | 2024/25 | Budget Year 2025/26 | | | | | | | Full Year Forecast |
|--|------------------|---------------------|-------------------|--------------------|--------------------|--------------------|---------------------|-----------------|--------------------|
| | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | |
| Financial Performance | | | | | | | | | |
| 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) |
| Capital expenditure & funds sources | | | | | | | | | |
| 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 |
| Financial position | | | | | | | | | |
| 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) |
| Cash flows | | | | | | | | | |
| 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 Dys | 151-180 Dys | 181 Dys-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 | | | | | | | | | |
| <i>Governance and administration</i> | | 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 | | - | - | - | - | - | - | - | - |
| <i>Community and public safety</i> | | 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% |
| <i>Economic and environmental services</i> | | 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 | | - | - | - | - | - | - | - | - |
| <i>Trading services</i> | | - | - | - | - | - | - | - | - |
| Energy sources | | - | - | - | - | - | - | - | - |
| Water management | | - | - | - | - | - | - | - | - |
| Waste water management | | - | - | - | - | - | - | - | - |
| Waste management | | - | - | - | - | - | - | - | - |
| <i>Other</i> | 4 | - | - | - | - | - | - | - | - |
| Total Revenue - Functional | 2 | 115 708 | 126 603 | 126 603 | 13 917 | 75 035 | 63 301 | 11 734 | 19% |
| Expenditure - Functional | | | | | | | | | |
| <i>Governance and administration</i> | | 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% |
| <i>Community and public safety</i> | | 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% |
| <i>Economic and environmental services</i> | | 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 | | - | - | - | - | - | - | - | - |
| <i>Trading services</i> | | - | - | - | - | - | - | - | - |
| Energy sources | | - | - | - | - | - | - | - | - |
| Water management | | - | - | - | - | - | - | - | - |
| Waste water management | | - | - | - | - | - | - | - | - |
| Waste management | | - | - | - | - | - | - | - | - |
| <i>Other</i> | | 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 % | Full Year Forecast |
| 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% | 51 111 |
| Vote 2 - Municipal Manager | | – | – | – | – | – | – | – | – | – |
| Vote 3 - Finance | | 3 207 | 2 192 | 2 192 | 75 | 534 | 1 096 | (562) | -51.3% | 2 192 |
| Vote 4 - Corporate Services | | 3 927 | 4 700 | 4 700 | 215 | 1 447 | 2 350 | (903) | -38.4% | 4 700 |
| Vote 5 - Technical Services | | 58 356 | 68 600 | 68 600 | – | 39 033 | 34 300 | 4 733 | 13.8% | 68 600 |
| 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% | 126 603 |
| Expenditure by Vote | 1 | | | | | | | | | |
| Vote 1 - Executive and Council | | 12 867 | 12 388 | 12 388 | 809 | 5 909 | 6 210 | (300) | -4.8% | 12 388 |
| Vote 2 - Municipal Manager | | 0 | – | – | – | – | – | – | – | – |
| Vote 3 - Finance | | 22 128 | 18 136 | 18 136 | 2 292 | 11 015 | 9 073 | 1 942 | 21.4% | 18 136 |
| Vote 4 - Corporate Services | | 20 442 | 25 410 | 25 410 | 2 709 | 11 914 | 12 705 | (791) | -6.2% | 25 410 |
| Vote 5 - Technical Services | | 60 351 | 68 553 | 209 070 | 6 375 | 36 196 | 57 065 | (20 869) | -36.6% | 209 070 |
| 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% | 265 003 |
| 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

| 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 % |
| 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 | | 6 648 | 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 | | — | — | — | — | — | — | — | — | — |
| 5.3 - Operational Services | | 42 196 | 62 272 | 62 882 | 5 731 | 31 594 | 30 751 | 843 | 3% | 62 882 |
| 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 % |
| 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 % | Full Year Forecast |
| 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% | 9 |
| Vote 2 - Municipal Manager | | – | – | – | – | – | – | – | – | – |
| Vote 3 - Finance | | 145 | 16 | 16 | – | 146 | 8 | 138 | 1767% | 16 |
| Vote 4 - Corporate Services | | 2 475 | 2 033 | 2 033 | – | 21 | 1 016 | (996) | -98% | 2 033 |
| 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% | 2 057 |
| Total Capital Expenditure | | 3 663 | 2 057 | 2 057 | – | 296 | 1 028 | (732) | -71% | 2 057 |
| Capital Expenditure - Functional Classification | | | | | | | | | | |
| Governance and administration | | 1 188 | 24 | 24 | – | 202 | 12 | 190 | 1558% | 24 |
| Executive and council | | 628 | 9 | 9 | – | 39 | 4 | 34 | 786% | 9 |
| Finance and administration | | 560 | 16 | 16 | – | 163 | 8 | 155 | 1987% | 16 |
| Internal audit | | – | – | – | – | – | – | – | – | – |
| Community and public safety | | 2 454 | 61 | 61 | – | 1 | 30 | (30) | -97% | 61 |
| Community and social services | | 2 453 | – | – | – | – | – | – | – | – |
| Sport and recreation | | – | – | – | – | – | – | – | – | – |
| Public safety | | – | – | – | – | – | – | – | – | – |
| Housing | | – | – | – | – | – | – | – | – | – |
| Health | | 1 | 61 | 61 | – | 1 | 30 | (30) | -97% | 61 |
| Economic and environmental services | | 21 | 1 972 | 1 972 | – | 94 | 986 | (892) | -90% | 1 972 |
| Planning and development | | 21 | 1 972 | 1 972 | – | 94 | 986 | (892) | -90% | 1 972 |
| 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% | 2 057 |
| Funded by: | | | | | | | | | | |
| National Government | | 761 | – | – | – | 105 | – | 105 | #DIV/0! | – |
| Provincial Government | | 2 453 | – | – | – | – | – | – | – | – |
| District Municipality | | – | – | – | – | – | – | – | – | – |
| Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departs/ Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ 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% | 2 057 |
| 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 | | | Full Year Forecast |
|---|-----|-----------------|---------------------|-----------------|---------------|--------------------|
| | | Audited Outcome | Original Budget | Adjusted Budget | YearTD actual | |
| 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 | Ref | 2024/25 | | Original Budget | Adjusted Budget | Monthly actual | Budget Year 2025/26 | | | |
|--|-----|---------------|-----------------|-----------------|-----------------|----------------|---------------------|-----------------|---------------|----------------|
| | | 1 | Audited Outcome | | | | YearTD actual | YearTD budget | YTD variance | YTD variance % |
| R thousands | | | | | | | | | | |
| 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:

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

| Description | NT Code | Budget Year 2025/26 | | | | | | | | | | |
|---|------------|---------------------|------------|------------|-------------|-------------|-------------|--------------|----------|-------|-----------------------|---|
| | | 0-30 Days | 31-60 Days | 61-90 Days | 91-120 Days | 121-150 Dys | 151-180 Dys | 181 Dys-1 Yr | Over 1Yr | Total | Total over 90 days | Actual Bad Debts Written Off against Debtors |
| 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 |
| 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 | - |

Table SC3 is the only debtors report required by the MBRR

3.1.2 Supporting Table SC4:

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

| Description R thousands | 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 | |
| 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 AND 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 | 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) | - | (123) | (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) | - | (155) | (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) | - | (35) | (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 | | | | | | | | | | |
| of which | | | | | | | | | | |
| 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:

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

| 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 | | | | | | | | | |
| <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 – MID-YEAR PERFORMANCE ASSESSMENT (JULY – DECEMBER 2025)

Disclaimer

This Mid-Year 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 finalization of the Internal Performance Audit Report for Quarter 1 and 2 of the 2025/2026 financial year.

MID-YEAR PERFORMANCE ASSESSMENT FOR CENTRAL KAROO DISTRICT MUNICIPALITY – NON-FINANCIAL INFORMATION

PURPOSE OF REPORT

To submit to the Executive Mayor an assessment report on the Municipality's Performance covering the period 1 July 2025 to 31 December 2025.

SUMMARY

In terms of Section 72 (1) of the Local Government: Municipal Finance Management Act, 2003 (Act 56 of 2003), the accounting officer of a municipality must, by 25 January of each financial year, assess the performance of the Municipality during the first half of the financial year and submit a report on such an assessment to the Mayor of the Municipality, the National Treasury and the relevant provincial treasury. The Mayor must in turn, comply with the provisions of Section 54, which includes submitting the report to Council by 31 January of each year.

CONSTITUTIONAL AND POLICY IMPLICATIONS

The process is driven by our Performance Management (PMS) Policy that was reviewed and approved in 2025.

LEGAL IMPLICATIONS

Section 72 (1), Local Government: Municipal Finance Management Act, 2003 (Act 55 of 2003), referred to as the MFMA.

Local Government: Municipal Systems Act, 2000 (Act 32 of 2000) (Chapter 6 and sections 16 and 26 of Chapters 4 and 5, respectively), as read with the Local Government: Municipal Systems Amendment Act, 2003 (Act 44 of 2003).

BACKGROUND

In terms of Section 72 (1) of the MFMA, the accounting officer of a Municipality must by 25 January of each year; (a) assess the performance of the municipality during the first half of the financial year, taking into account-

- (i) The monthly statements referred to in section 71 for the first half of the financial year;
- (ii) The municipality's service delivery performance during the first half of the financial year, and the service delivery targets and the performance indicators set in the service delivery and budget implementation plan;
- (iii) The past year's annual report, and progress on resolving problems identified in the annual report; and
- (iv) the performance of every municipal entity under the sole and shared control of the municipality, taking into account report in terms of section 88 from any such entity; and

(b) Submit a report on such assessment to-

- (i) The Mayor of the municipality
- (ii) The National Treasury; and
- (iii) The relevant Provincial Treasury

Thereafter, the mayor must, in terms of Section 54 (1) -

- (a) Consider the report
- (b) Check whether the municipality's approved budget is implemented in accordance with the service delivery and budget implementation plan;
- (c) consider and, if necessary, make any revisions to the service delivery and budget implementation plan, provided that the revisions to the service delivery targets and performance indicators in the plan may only be made with the approval of the council following approval of an adjustment budget;
- (d) Issue any appropriate instructions to the accounting officer to ensure-
 - (i) That the budget is implemented in accordance with the service delivery and budget implementation plan; and
 - (ii) That spending of funds and revenue collection proceed in accordance with the budget;
- (e) Identify any financial problems facing the municipality, including any emerging or impending financial problems; and
- (f) Submit the report to the council by 31 January of each year.

SERVICE DELIVERY PERFORMANCE ANALYSIS

(A) PERFORMANCE FRAMEWORK

Performance management is prescribed by Chapter 6 of the Municipal Systems Act (MSA), Act 32 of 2000 and the Municipal Planning and Performance Management Regulations, 796 of August 2001. Section 7(1) of the aforementioned regulation states that "*A Municipality's Performance Management System entails a framework that describes and represents how the municipality's cycle and processes of performance planning, monitoring, measurement, review, reporting and improvement will be conducted, organized and managed, including determining the responsibilities of the different role players.*" This framework, *inter alia*, reflects the linkage between the Integrated Development Plan (IDP), Budget, Service Delivery and Budget Implementation Plan (SDBIP) and individual and service provider performance.

The Central Karoo District Municipality has an approved Performance Management Framework in place which was reviewed in 2013. We are currently in the process of Reviewing the framework for adoption by Council.

(B) IMPLEMENTATION OF PERFORMANCE MANAGEMENT

The IDP 2022/2027 was compiled and approved by Council and performance is evaluated by means of a municipal scorecard (Top Layer (TL) Service Delivery and Budget Implementation Plan (SDBIP) at organisational level and through the Departmental SDBIP at Departmental level.

The SDBIP is a plan that converts the IDP and Budget into measurable criteria on how, where and when the strategies, objectives and normal business processes of the Municipality is implemented. It also allocates responsibilities to Departments to deliver services in terms of the IDP and Budget.

The Top Layer SDBIP 2025/2026 was approved by the Executive Mayor on 26 June 2025.

(C) MONITORING PERFORMANCE

The SDBIP is loaded on an electronic web-based system (after approval). The web-based system sent automated e-mails to the users of the system as a reminder to all staff responsible for updating

their actual performance against Key Performance Indicator (KPI) targets for the previous month's performance.

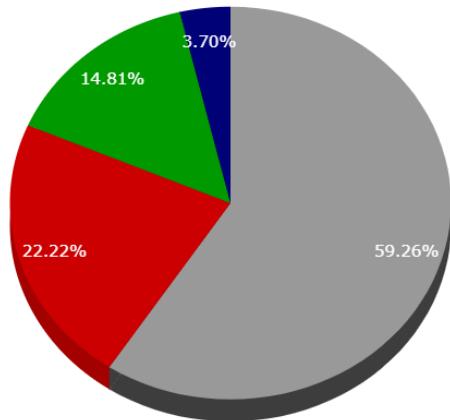
| Category | Colour | Description |
|--------------------------|------------|-----------------------------|
| KPI's Not Yet Measured | Grey | |
| KPI's Not Met | Red | 0% >= Actual/Target < 75% |
| KPI's Almost Met | Orange | 75% >= Actual/Target < 100% |
| KPI's Met | Green | Actual/Target = 100% |
| KPI's Well Met | Dark Green | 100% > Actual/Target < 150% |
| KPI's Extremely Well Met | Dark Blue | Actual/Target >= 150% |

OVERALL SERVICE DELIVERY PERFORMANCE

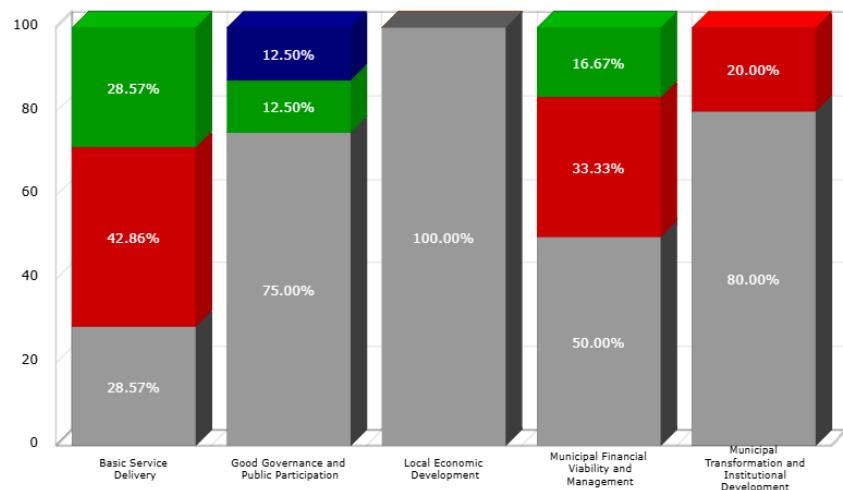
A. SUMMARY OF PERFORMANCE AGAINST THE NATIONAL KPA'S

The graph below illustrates the performance of the Central Karoo District Municipality against the National Key Performance Area's (NKPA's).

Central Karoo District Municipality



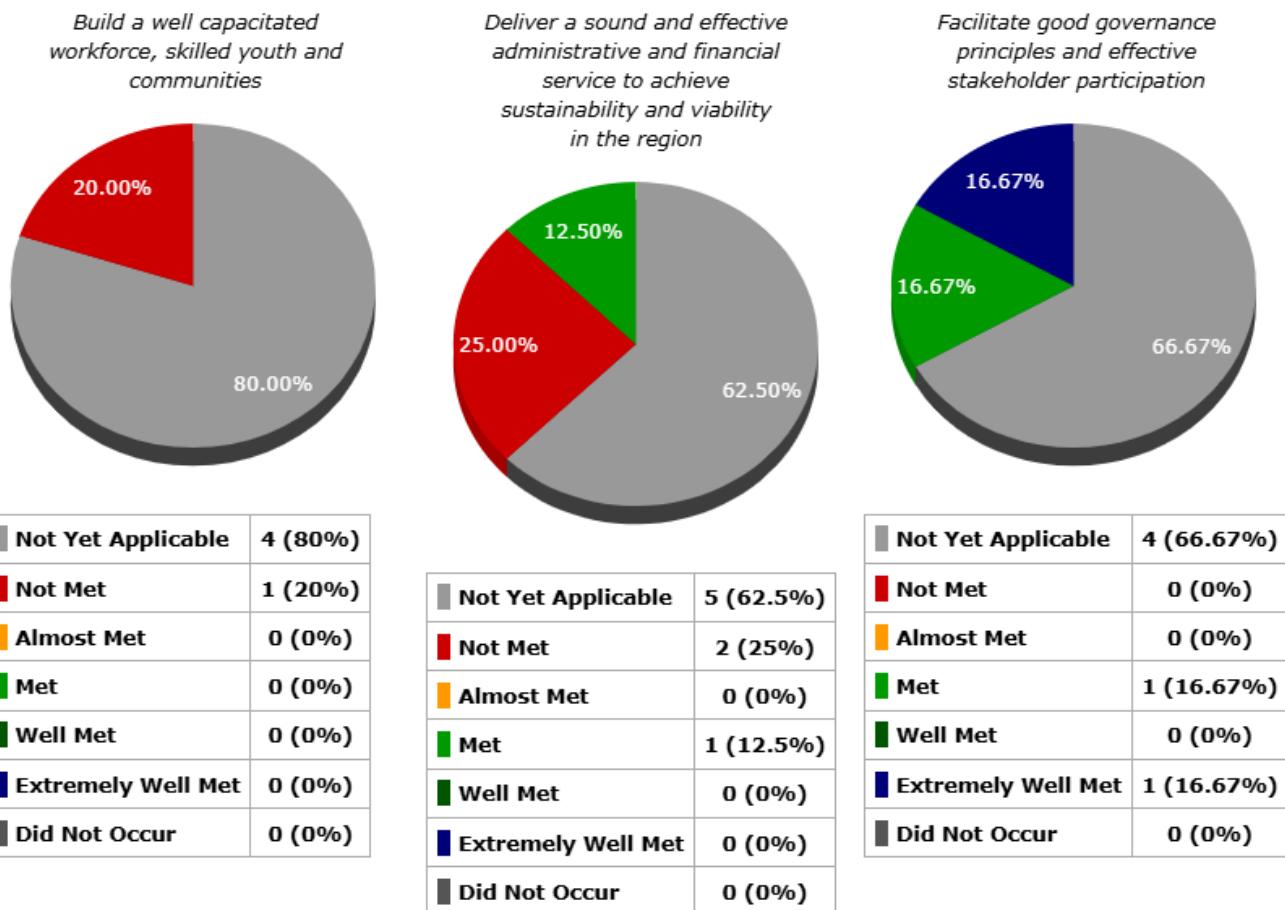
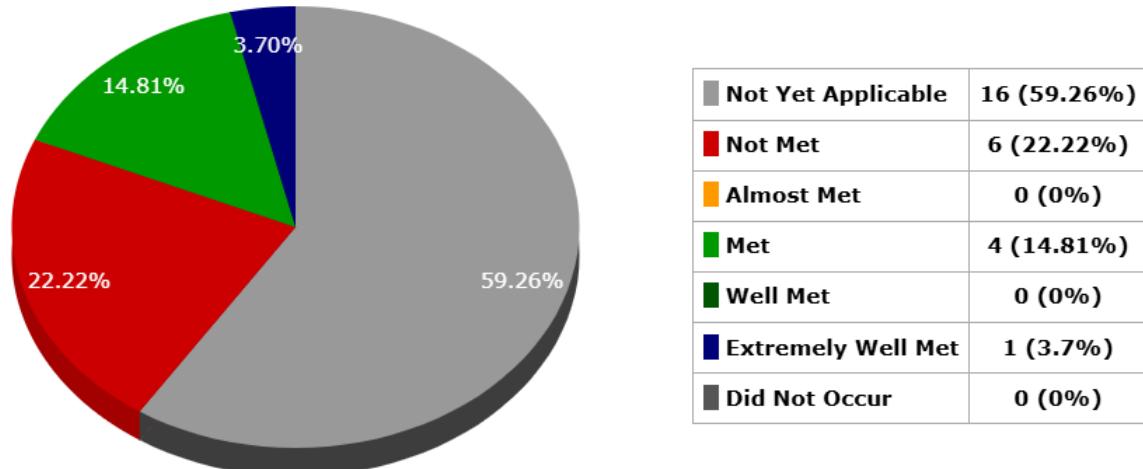
National KPA



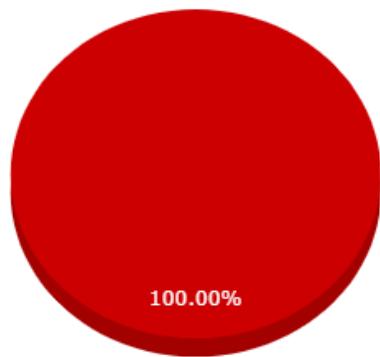
| | Central Karoo District Municipality | National KPA | | | | | | [Unspecified] |
|----------------------|-------------------------------------|------------------------|--|----------------------------|--|--|---|---------------|
| | | Basic Service Delivery | Good Governance and Public Participation | Local Economic Development | Municipal Financial Viability and Management | Municipal Transformation and Institutional Development | | |
| ■ Not Yet Applicable | 16 (59.26%) | 2 (28.57%) | 6 (75.00%) | 1 (100.00%) | 3 (50.00%) | 4 (80.00%) | - | - |
| ■ Not Met | 6 (22.22%) | 3 (42.86%) | - | - | 2 (33.33%) | 1 (20.00%) | - | - |
| ■ Almost Met | - | - | - | - | - | - | - | - |
| ■ Met | 4 (14.81%) | 2 (28.57%) | 1 (12.50%) | - | 1 (16.67%) | - | - | - |
| ■ 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% | - | - |

B. SUMMARY OF PERFORMANCE AGAINST THE MUNICIPAL STRATEGIC OBJECTIVES

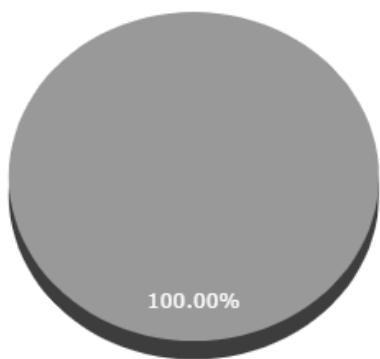
The graph below illustrates the performance of the Central Karoo District Municipality against the Municipality's Strategic objectives as derived from the Municipality Integrated Development Plan (IDP).



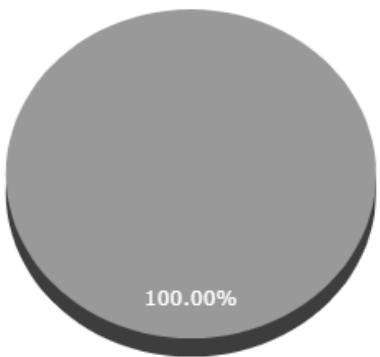
Improve and maintain district roads and promote safe roads transport



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



Promote regional, economic development, tourism and growth opportunities

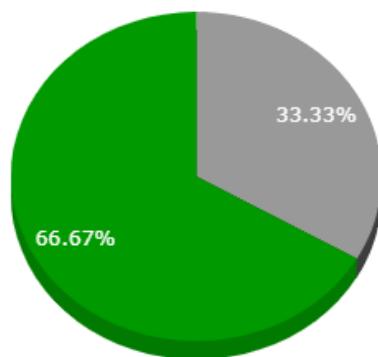


| | |
|--|-----------------|
| ■ Not Yet Applicable | 0 (0%) |
| ■ Not Met | 3 (100%) |
| ■ Almost Met | 0 (0%) |
| ■ Met | 0 (0%) |
| ■ Well Met | 0 (0%) |
| ■ Extremely Well Met | 0 (0%) |
| ■ Did Not Occur | 0 (0%) |

| | |
|--|-----------------|
| ■ Not Yet Applicable | 1 (100%) |
| ■ Not Met | 0 (0%) |
| ■ Almost Met | 0 (0%) |
| ■ Met | 0 (0%) |
| ■ Well Met | 0 (0%) |
| ■ Extremely Well Met | 0 (0%) |
| ■ Did Not Occur | 0 (0%) |

| | |
|--|-----------------|
| ■ Not Yet Applicable | 1 (100%) |
| ■ Not Met | 0 (0%) |
| ■ Almost Met | 0 (0%) |
| ■ Met | 0 (0%) |
| ■ Well Met | 0 (0%) |
| ■ Extremely Well Met | 0 (0%) |
| ■ Did Not Occur | 0 (0%) |

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



| | |
|--|-------------------|
| ■ Not Yet Applicable | 1 (33.33%) |
| ■ Not Met | 0 (0%) |
| ■ Almost Met | 0 (0%) |
| ■ Met | 2 (66.67%) |
| ■ Well Met | 0 (0%) |
| ■ Extremely Well Met | 0 (0%) |
| ■ Did Not Occur | 0 (0%) |

ADJUSTMENT BUDGET

Regulation 23 of the Municipal Budget and Reporting Regulations provides, *inter alia*, for the following: *“An adjustment budget may be tabled in the Municipal Council at any time after the Mid-year Budget and Performance Assessment has been tabled in the Council, but not later than 28 February of each year. Furthermore, except under certain circumstances only one adjustment budget may be tabled in Council during a financial year.”*

A revised Top Layer SDBIP will be submitted with the Adjustment budget to Council by 28 February 2026 with the necessary motivation where key performance indicators require adjustment/amendment/s as a result of the Adjustment budget.

SUMMARY

Appendix A is the unaudited Top Layer SDBIP for the first half of the financial year 2025/26 ending 31 December 2025, which measures the Central Karoo District Municipality's Overall Performance - July - December 2025 per MKPA. The report, furthermore, includes the corrective measures indicated for targets not achieved.

The Central Karoo District Municipality is committed to ensuring that our vision of “Working together in development and growth” becomes a reality through integrated and informed planning and ensuring that we inculcate a culture of performance excellence within our Municipality.

During the first half of the 2025/26 financial year (July – December 2025) out of 27 KPI's, 16 KPI's were not yet applicable, 6 KPI's were not met, 0 KPI was almost met, 4 KPI's were met, 0 KPI's well met with 1 KPI's extremely well met.

| | | | |
|-----|------------------------|---|----|
| N/A | KPI Not Yet Applicable | KPIs with no targets or actuals in the selected period. | 16 |
| 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%) | 4 |
| G2 | KPI Well Met | 100.001% <= Actual/Target <= 149.999% | 0 |
| B | KPI Extremely Well Met | 150.000% <= Actual/Target | 1 |
| | Total KPIs: | | 27 |

To ensure that the Central Karoo District Municipality is able to achieve its strategic objectives we will be amending some TL KPI's where required.

Appendix B includes recommendations with regard to the Report.

APPENDICES

Appendix A — Top Layer SDBIP 2025/26 per Municipal Department and assessment of targets achieved per Directorate as well as corrective measures where applicable.

Appendix B — Recommendations

APPENDIX A – TOP LAYER SDBIP 2025/26 PERFORMANCE PER MUNICIPAL DEPARTMENT AND ASSESSMENT OF TARGETS ACHIEVED

OFFICE OF THE MUNICIPAL MANAGER

| REF | KPI NAME | DESCRIPTION OF UNIT OF MEASUREMENT | QUARTER 1 | | QUARTER 2 | | OVERALL PERFORMANCE: JULY - DECEMBER 2025 | |
|------|---|--|-----------|--------|-----------|--------|---|--------|
| | | | TARGET | ACTUAL | TARGET | ACTUAL | 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% | 40% | 0% | 40% | 0% |
| 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 | 0 | 0 | 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% | 0% | 0% | 0% | 0% |
| 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 | 0 | 0 | 0 | 0 |

CORPORATE SERVICES

| REF | KPI NAME | DESCRIPTION OF UNIT OF MEASUREMENT | QUARTER 1 | | QUARTER 2 | | JULY - DECEMBER 2025 | |
|------|--|---|-----------|--------|-----------|--------|----------------------|--------|
| | | | TARGET | ACTUAL | TARGET | ACTUAL | TARGET | ACTUAL |
| TL92 | Submit the draft Annual Report in Council by 31 January 2026 | Draft Annual Report submitted in Council | 0 | 0 | 0 | 0 | 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 | 0 | 2 | 0 | 3 |
| 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% | 0% | 0% | 0% | 0% |
| TL95 | Review the Workplace Skills Plan and submit to LGSETA by 30 April 2026 | Workplace Skills Plan reviewed and submitted | 0 | 0 | 0 | 0 | 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 | 0 | 0 | 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 | 100% | 42% | 100% | 0% | 100% | 21% |

FINANCIAL SERVICES

| REF | KPI NAME | DESCRIPTION OF UNIT OF MEASUREMENT | QUARTER 1 | | QUARTER 2 | | OVERALL PERFORMANCE: JULY - DECEMBER 2025 | |
|------|--|--|-----------|--------|-----------|--------|---|--------|
| | | | TARGET | ACTUAL | TARGET | ACTUAL | TARGET | ACTUAL |
| TL86 | 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 | 0 | 0 | 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 | 0 | 0 | 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 | 0 | 0 | 1 | 1 |
| 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% | 0% | 0% | 0% | 0% |
| TL90 | Financial viability measured in terms of the available cash to cover fixed operating expenditure as at 30 June 2026 [(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 | 0 | 0 | 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 | 0 | 0 | 0 | 0 |

ROAD INFRASTRUCTURE SERVICES

| REF | KPI NAME | DESCRIPTION OF UNIT OF MEASUREMENT | QUARTER 1 | | QUARTER 2 | | OVERALL PERFORMANCE: JULY - DECEMBER 2025 | |
|-------|--|--|-----------|--------|-----------|--------|---|--------|
| | | | TARGET | ACTUAL | TARGET | ACTUAL | 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 | 10 | 0 | 10 | 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% | 40% | 0% | 40% | 26.35% |
| TL108 | Regravel 40 kilometres of road by 30 June 2026 | Number of kilometres regravelled | 10 | 7.15 | 20 | 0 | 20 | 7.15 |

SOCIO-ECONOMIC SERVICES

| REF | KPI NAME | DESCRIPTION OF UNIT OF MEASUREMENT | QUARTER 1 | | QUARTER 2 | | OVERALL PERFORMANCE: JULY - DECEMBER 2025 | |
|-------|--|---|-----------|--------|-----------|--------|---|--------|
| | | | TARGET | ACTUAL | TARGET | ACTUAL | 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 | 0 | 0 | 0 | 0 |
| TL99 | Develop the IDP and Budget Process Plan and submit to Council by 31 August 2025 | IDP and Budget Process Plan submitted | 1 | 1 | 0 | 0 | 1 | 1 |
| TL100 | Submit the final IDP to Council by 31 May 2026 for approval | Final IDP submitted for approval | 0 | 0 | 0 | 0 | 0 | 0 |
| TL101 | Compile and submit bi-annual Water Quality Evaluation Reports to the Beaufort West, Prince Albert & | Number of Water Quality Evaluation Reports submitted to Water Service Authorities | 0 | 0 | 3 | 3 | 3 | 3 |

| REF | KPI NAME | DESCRIPTION OF UNIT OF MEASUREMENT | QUARTER 1 | | QUARTER 2 | | OVERALL PERFORMANCE: JULY - DECEMBER 2025 | |
|-------|---|--|-----------|--------|-----------|--------|---|--------|
| | | | TARGET | ACTUAL | TARGET | ACTUAL | TARGET | ACTUAL |
| | Laingsburg Water Service Authorities by 30 June 2026 | | | | | | | |
| 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 | 0 | 0 | 0 | 0 | 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 | 0 | 0 | 5 | 5 | 5 | 5 |
| TL104 | Review the Disaster Management Plan and submit to Council by 31 May 2026 | Disaster Management Plan reviewed and submitted | 0 | 0 | 0 | 0 | 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% | 40% | 0% | 40% | 0% |

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 SERVICES:

| REF | KPI | CORRECTIVE MEASURE |
|------|---|--|
| TL97 | Fill all budgeted vacant posts within 6 months from position becoming vacant in terms of Regulation 890 (MSR) | 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 2025 | NO CORRECTIVE MEASURE PROVIDED. |
| TL107 | Spend 95% of the total approved Roads budget by 30 June 2025 [(Actual expenditure divided by approved allocation received) x100] | NO CORRECTIVE MEASURE PROVIDED. |
| TL108 | Regravel 40 kilometres of road by 30 June 2025 | NO CORRECTIVE MEASURE PROVIDED. |

FINANCIAL SERVICES:

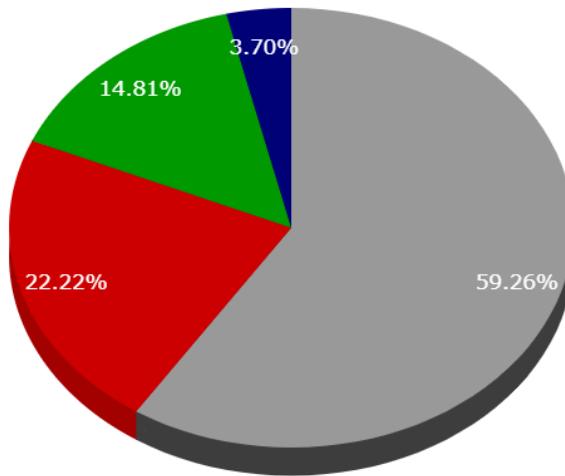
None required

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} | Three tenders are currently in tender advertisement stage. Once it has gone through the bid committee phase, it will be awarded to the successful bidder and spending will increase. |

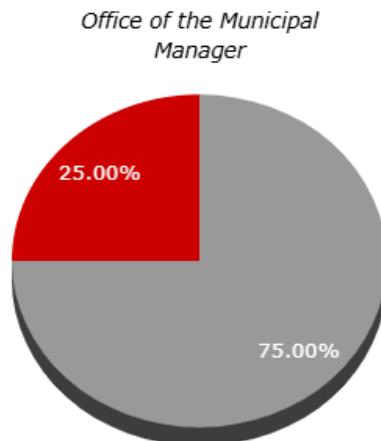
KPI MONITORING AND EVALUATION GRAPHS - PER DIRECTORATE

OVERALL PERFORMANCE



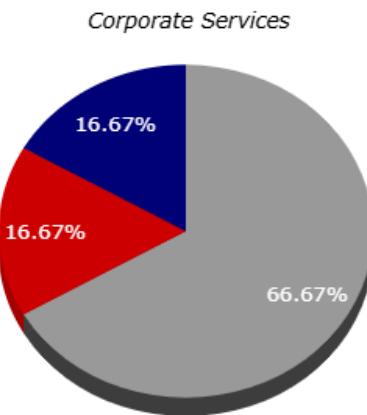
| | |
|--------------------|-------------|
| Not Yet Applicable | 16 (59.26%) |
| Not Met | 6 (22.22%) |
| Almost Met | 0 (0%) |
| Met | 4 (14.81%) |
| Well Met | 0 (0%) |
| Extremely Well Met | 1 (3.7%) |
| Did Not Occur | 0 (0%) |

KPI MONITORING: OFFICE OF THE MUNICIPAL MANAGER



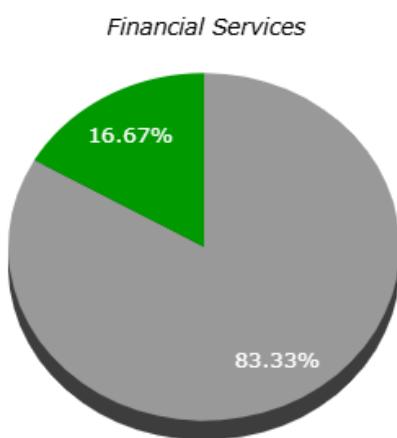
| | |
|--------------------|---------|
| Not Yet Applicable | 3 (75%) |
| Not Met | 1 (25%) |
| Almost Met | 0 (0%) |
| Met | 0 (0%) |
| Well Met | 0 (0%) |
| Extremely Well Met | 0 (0%) |
| Did Not Occur | 0 (0%) |

KPI MONITORING: CORPORATE SERVICES



| | |
|----------------------|-------------------|
| ■ Not Yet Applicable | 4 (66.67%) |
| ■ Not Met | 1 (16.67%) |
| ■ Almost Met | 0 (0%) |
| ■ Met | 0 (0%) |
| ■ Well Met | 0 (0%) |
| ■ Extremely Well Met | 1 (16.67%) |
| ■ Did Not Occur | 0 (0%) |

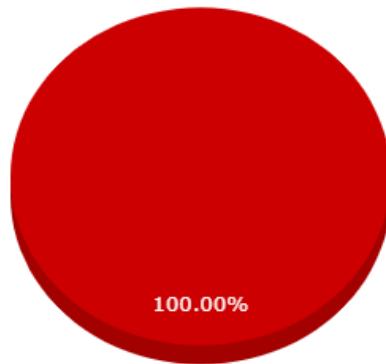
KPI MONITORING: FINANCIAL SERVICES



| | |
|----------------------|-------------------|
| ■ Not Yet Applicable | 5 (83.33%) |
| ■ Not Met | 0 (0%) |
| ■ Almost Met | 0 (0%) |
| ■ Met | 1 (16.67%) |
| ■ Well Met | 0 (0%) |
| ■ Extremely Well Met | 0 (0%) |
| ■ Did Not Occur | 0 (0%) |

KPI MONITORING: ROAD INFRASTRUCTURE SERVICES

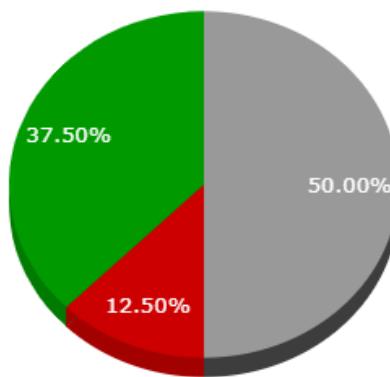
Roads and Infrastructure Services



| | |
|----------------------|----------|
| ■ Not Yet Applicable | 0 (0%) |
| ■ Not Met | 3 (100%) |
| ■ Almost Met | 0 (0%) |
| ■ Met | 0 (0%) |
| ■ Well Met | 0 (0%) |
| ■ Extremely Well Met | 0 (0%) |
| ■ Did Not Occur | 0 (0%) |

KPI MONITORING: SOCIO-ECONOMIC SERVICES

Socio-Economic Services



| | |
|----------------------|-----------|
| ■ Not Yet Applicable | 4 (50%) |
| ■ Not Met | 1 (12.5%) |
| ■ Almost Met | 0 (0%) |
| ■ Met | 3 (37.5%) |
| ■ Well Met | 0 (0%) |
| ■ Extremely Well Met | 0 (0%) |
| ■ Did Not Occur | 0 (0%) |

APPENDIX B - RECOMMENDATIONS

The following recommendations are made with regards to the performance management of Central Karoo District Municipality:

- The Top Level SDBIP be revised where required with the necessary motivation of targets to be adjusted or removed.
- All adjustments to the SDBIP commence during the adjustment budget process and will be approved as follows;
 - Top Level SDBIP – The Executive Mayor for approval
 - That the content of this report be approved by the Executive Mayor and forwarded to the relevant Government Department