

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,
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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 SECTOIN 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%

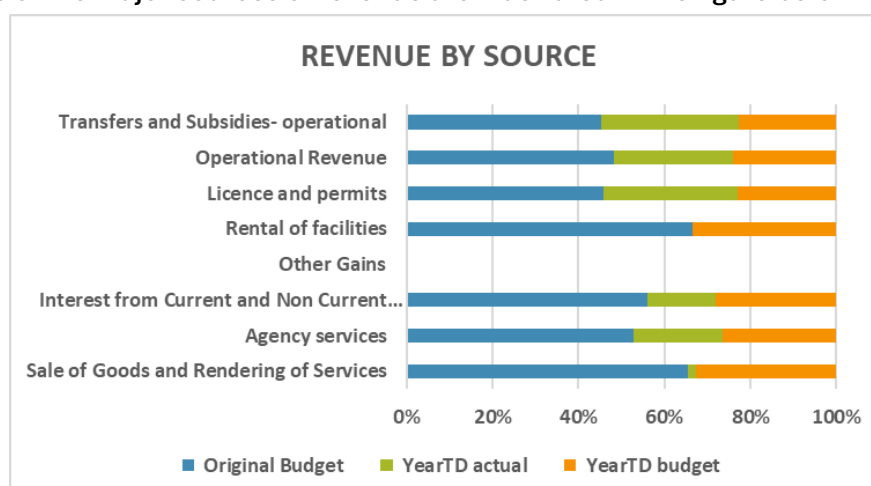
The following table summarises the overall position on the capital and operating budgets. Take note that the Operating Expenditure only reflects the direct expenditure and exclude all indirect expenditure e.g. Administrative Costs.

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

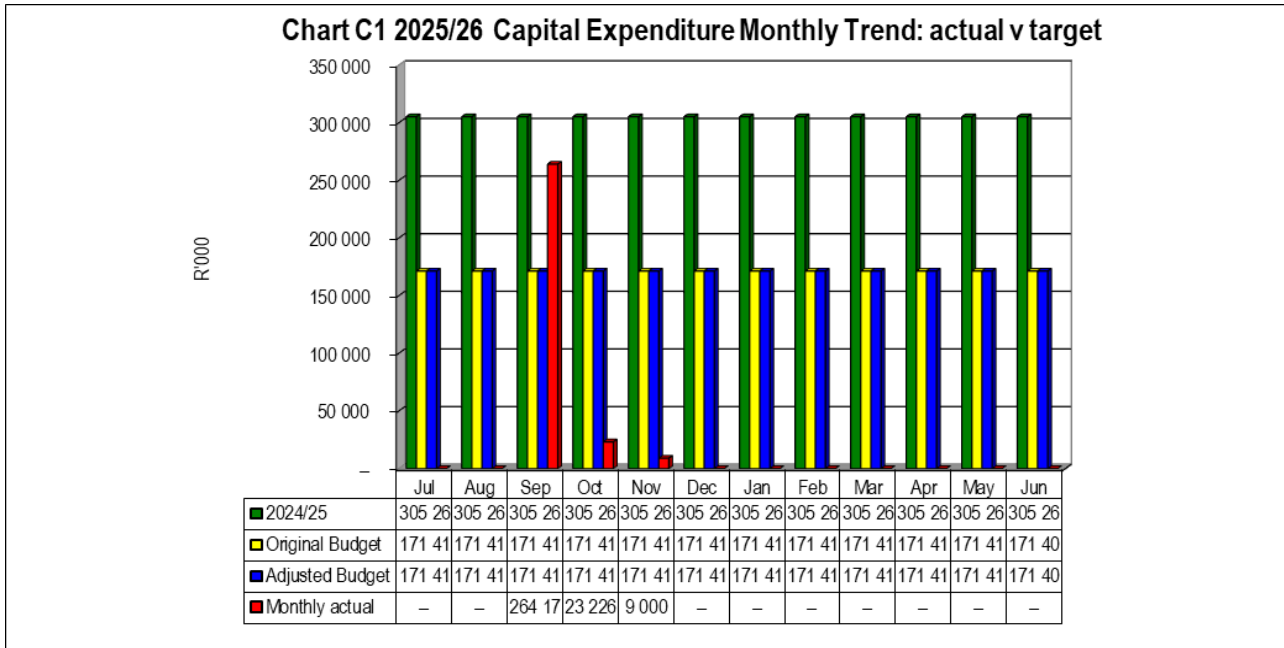
The budget for Corporate Services is R 25.4 million of which R 11.914 million has been expended representing 46.89% of the budget amount.

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	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									
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 %	Full Year Forecast
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%	55 348
Executive and council		50 218	51 111	51 111	13 626	34 022	25 556	8 466	33%	51 111
Finance and administration		6 163	4 236	4 236	226	1 189	2 118	(929)	-44%	4 236
Internal audit		–	–	–	–	–	–	–	–	–
<i>Community and public safety</i>		430	2 042	2 042	–	–	1 021	(1 021)	-100%	2 042
Community and social services		430	2 000	2 000	–	–	1 000	(1 000)	-100%	2 000
Sport and recreation		–	–	–	–	–	–	–	–	–
Public safety		–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–
Health		0	42	42	–	–	21	(21)	-100%	42
<i>Economic and environmental services</i>		58 897	69 213	69 213	65	39 824	34 607	5 218	15%	69 213
Planning and development		541	613	613	65	791	306	485	158%	613
Road transport		58 356	68 600	68 600	–	39 033	34 300	4 733	14%	68 600
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%	126 603
Expenditure - Functional										
<i>Governance and administration</i>		41 231	36 132	36 132	3 691	19 970	18 087	1 884	10%	36 132
Executive and council		11 814	11 181	11 181	746	5 603	5 606	(3)	0%	11 181
Finance and administration		27 792	23 799	23 799	2 831	13 901	11 905	1 996	17%	23 799
Internal audit		1 626	1 152	1 152	113	466	576	(110)	-19%	1 152
<i>Community and public safety</i>		9 113	11 470	11 470	1 369	5 368	5 735	(367)	-6%	11 470
Community and social services		2 859	4 116	4 116	509	1 711	2 058	(347)	-17%	4 116
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%	7 354
<i>Economic and environmental services</i>		65 409	76 884	217 401	7 124	39 696	61 231	(21 535)	-35%	217 401
Planning and development		5 070	8 284	8 284	750	3 505	4 142	(638)	-15%	8 284
Road transport		60 340	68 600	209 117	6 374	36 191	57 089	(20 898)	-37%	209 117
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%	265 003
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	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote	1									
Vote 1 - Executive and Council		50 218	51 111	51 111	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 %	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%	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	1									
Vote 1 - Executive and Council		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		-	-	-	-	-	-	-	-	-
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 %	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 %	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 Departm 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			
		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	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									
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										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	-	-

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	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 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										
<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:

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									
Monthly expenditure performance trend									
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 200) (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		
KPI's Not Met		0% >= Actual/Target < 75%
KPI's Almost Met		75% >= Actual/Target < 100%
KPI's Met		Actual/Target = 100%
KPI's Well Met		100% > Actual/Target < 150%
KPI's Extremely Well Met		Actual/Target >= 150%

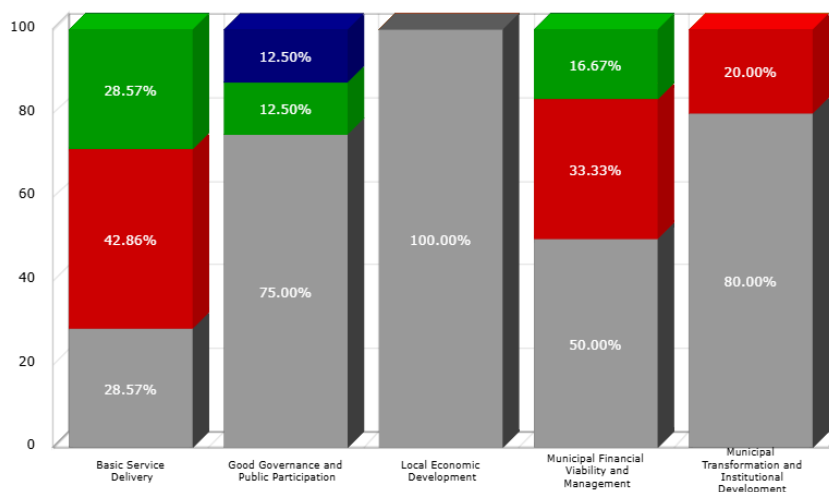
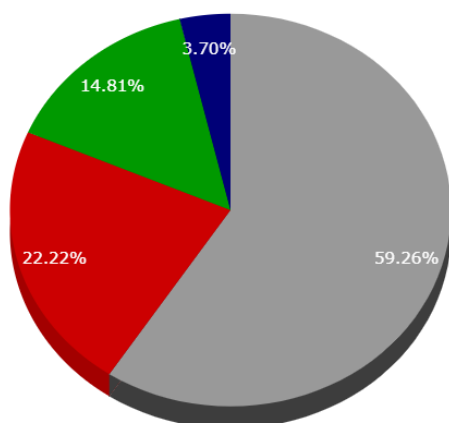
OVERALL SERVICE DELIVERY PERFORMANCE

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

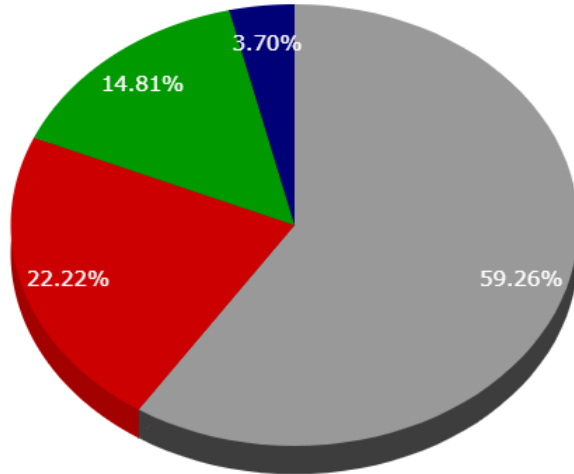
National KPA



	Central Karoo District Municipality	National KPA					
		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	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%	-

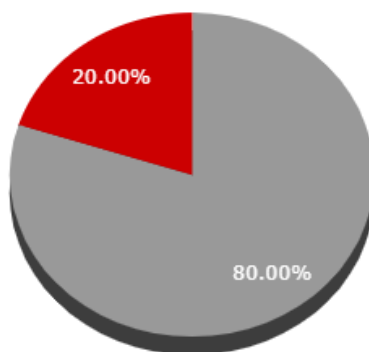
B. SUMMARY OF PERFORMANCE AGAINST THE MUNICIPAL STRATEGIC OBJECTIVES

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).



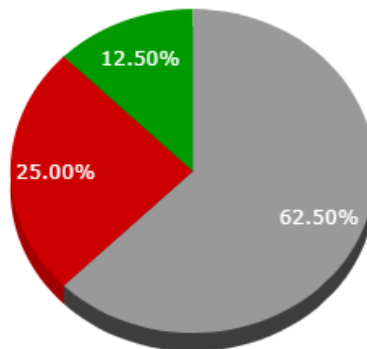
Not Yet Applicable	16 (59.26%)
Not Met	6 (22.22%)
Almost Met	0 (0%)
Met	4 (14.81%)
Well Met	0 (0%)
Extremely Well Met	1 (3.7%)
Did Not Occur	0 (0%)

Build a well capacitated workforce, skilled youth and communities



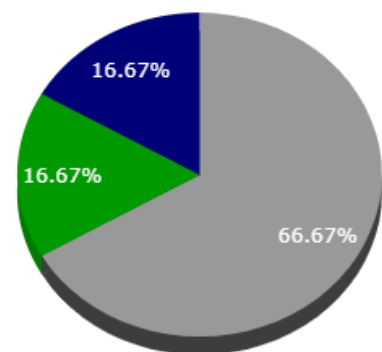
Not Yet Applicable	4 (80%)
Not Met	1 (20%)
Almost Met	0 (0%)
Met	0 (0%)
Well Met	0 (0%)
Extremely Well Met	0 (0%)
Did Not Occur	0 (0%)

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



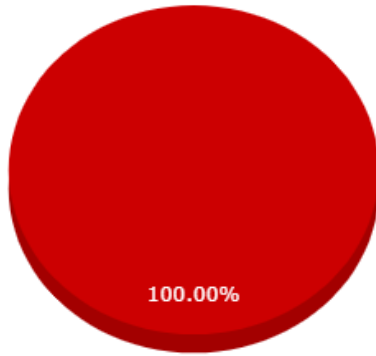
Not Yet Applicable	5 (62.5%)
Not Met	2 (25%)
Almost Met	0 (0%)
Met	1 (12.5%)
Well Met	0 (0%)
Extremely Well Met	0 (0%)
Did Not Occur	0 (0%)

Facilitate good governance principles and effective stakeholder participation



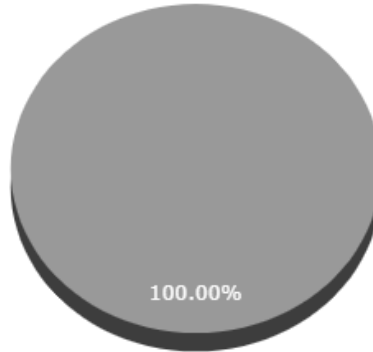
Not Yet Applicable	4 (66.67%)
Not Met	0 (0%)
Almost Met	0 (0%)
Met	1 (16.67%)
Well Met	0 (0%)
Extremely Well Met	1 (16.67%)
Did Not Occur	0 (0%)

Improve and maintain district roads and promote safe roads transport



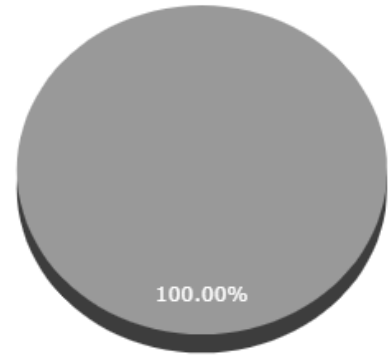
Not Yet Applicable	0 (0%)
Not Met	3 (100%)
Almost Met	0 (0%)
Met	0 (0%)
Well Met	0 (0%)
Extremely Well Met	0 (0%)
Did Not Occur	0 (0%)

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



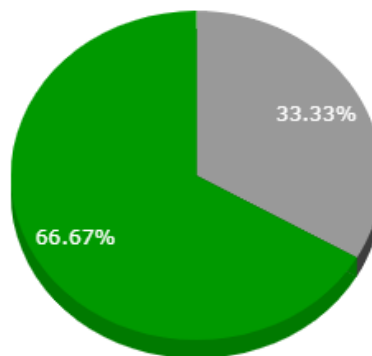
Not Yet Applicable	1 (100%)
Not Met	0 (0%)
Almost Met	0 (0%)
Met	0 (0%)
Well Met	0 (0%)
Extremely Well Met	0 (0%)
Did Not Occur	0 (0%)

Promote regional, economic development, tourism and growth opportunities



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 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	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 regavelled	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:

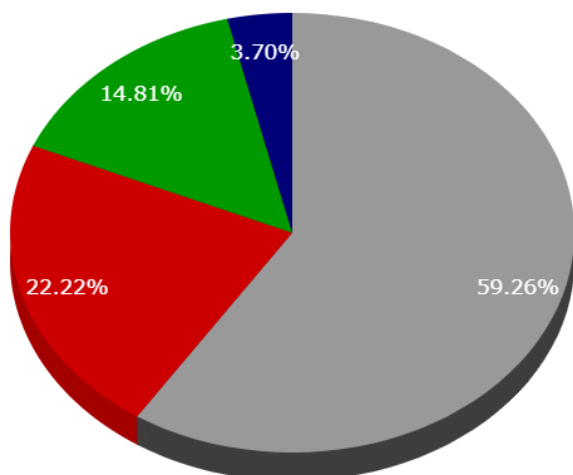
None required

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

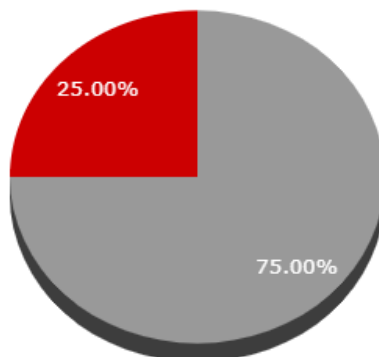
OVERALL PERFORMANCE



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

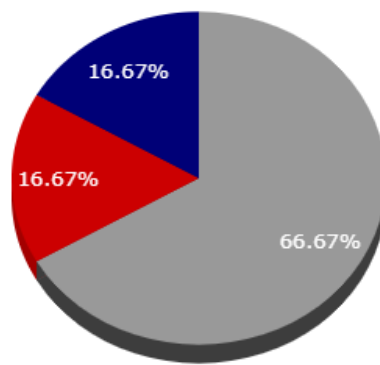
Office of the Municipal Manager



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

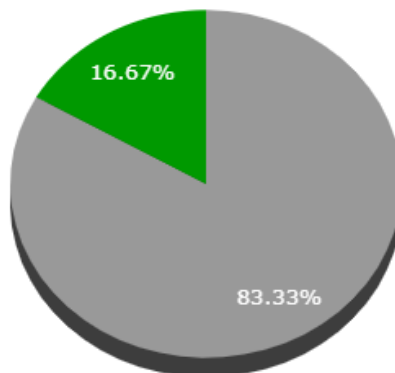
Corporate Services



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

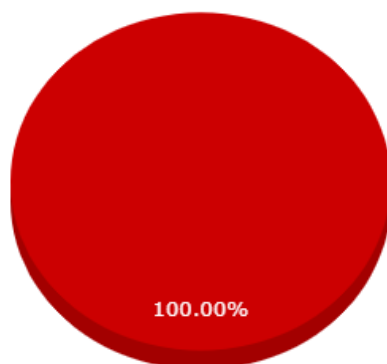
Financial Services



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

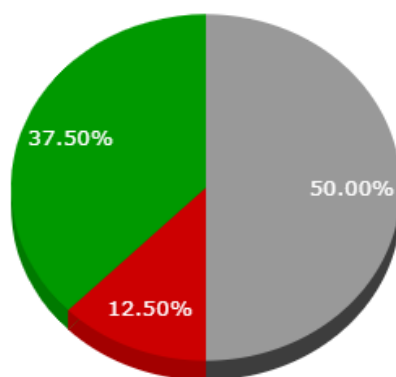
Roads and Infrastructure Services



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