CENTRAL KAROO DISTRICT MUNICIPALITY

SECTION 71 MONTHLY BUDGET STATEMENT

JULY 2026 – MONTH 01 OF 2026/2027

MAYOR'S REPORT • CFO / ACCOUNTING OFFICER'S ANALYSIS • COUNCIL RESOLUTION

REPORTING BASIS

All C-Schedule monetary amounts are presented in R'000 in the source schedules. For readability, this report converts those amounts to Rand/millions where indicated.

PART A: MAYOR'S REPORT

1. Purpose of the report

The purpose of this report is to table before Council the Section 71 monthly budget statement of Central Karoo District Municipality for July 2026, being Month 01 of the 2026/2027 financial year. The report provides Council with an assessment of actual financial performance against the approved budget and highlights material variances, liquidity considerations, grant performance and corrective actions.

The report is prepared in accordance with section 71 of the Municipal Finance Management Act, 2003 (MFMA), read with the Municipal Budget and Reporting Regulations (MBRR) and the prescribed Schedule C reporting framework.

2. Mayor's assessment

Total revenue amounted to R 21.610 million against a YTD budget of R 3.962 million, producing a favourable variance of R 17.648 million. Total expenditure amounted to R 9.113 million against a YTD budget of R 5.37 million, producing an unfavourable variance of R 3.743 million (69.7%). The resulting accounting surplus was R 12.498 million compared with a budgeted deficit of R -1.408 million.

The favourable revenue position is primarily a timing/front-loading effect, particularly in relation to transfers and subsidies and the equitable share. The equitable share reflected in the supporting schedule is approximately R 16.228 million. Council should therefore not extrapolate the July revenue result over the full financial year.

Capital expenditure was R 0.000 million against a YTD budget of R 186 233, resulting in underspending. Although July is the first month of the financial year, management must ensure that procurement and implementation of the approved capital programme progress in accordance with the SDBIP and procurement plan.

3. Key matters for Council

- Employee-related expenditure was R 5.529 million against a YTD budget of R 3.605 million, an unfavorable variance of R 1.924 million.
- The commitments report reflects approximately R 14.498 million cash and cash equivalents.
- The updated grant register reflects total 2026/2027 allocations of R 47.220 million, an opening balance of R 3.692 million, no current-year receipts at July month-end, expenditure including VAT of R 0.367 million, and an unspent closing balance of approximately R 3.325 million.
- Capital expenditure was nil during July and requires monthly monitoring to prevent implementation delays and year-end underspending.
- The 2025/2026 Annual Financial Statements are still being finalised. Opening balances reflected in the July C-Schedules may therefore be affected by authorised year-end journals and final AFS adjustments.

4. Mayor's recommendation

It is recommended that Council note the July 2026 Section 71 monthly budget statement, the financial performance and material variances, the updated grant position, the cash and commitments position, and the corrective actions proposed by management.

PART B: CFO / ACCOUNTING OFFICER'S ANALYSIS

5. Executive financial dashboard

Indicator	Actual July/YTD	YTD budget	Variance	Assessment
Revenue	R 21.610 million	R 3.962 million	R 17.648 million	Favourable; largely timing-related
Expenditure	R 9.113 million	R 5.37 million	R 3.743 million	Unfavourable
Surplus/(deficit)	R 12.498 million	R -1.408 million	R 13.906 million	Favourable accounting result
Capital expenditure	R 0.000 million	R 186 233	R -186 233	No July expenditure

6. Revenue performance

Revenue of R 21.610 million exceeded the YTD budget of R 3.962 million by R 17.648 million. The principal consideration is timing: transfers and subsidies are not necessarily recognised evenly over twelve months. The equitable share component is approximately R 16.228 million. The favourable first-month result should therefore be treated as a cash-flow and recognition timing matter until the underlying monthly pattern is established.

Operational revenue amounted to R 4.618 million against R 0.833 million budget, a favourable variance of R 4.618 million. Agency services amounted to R 708 255 against R 67 874 budget. These variances should be reconciled to the general ledger and supporting source transactions, particularly because the municipality is still closing the 2025/2026 financial year.

7. Expenditure performance

Total expenditure of R 9.112 million was R 3.743 million above the YTD budget. Employee-related costs were R 5.529 million against R 3.605 million, a variance of R 1.924 million. The variance is due to the extension of the Roads function.

8. Capital expenditure

Capital expenditure was R 0.000 million against a YTD budget of R 186 233 and a full-year capital budget of approximately R 2.235 million. No July expenditure was recorded. Management should monitor SCM processes, tender awards, project commencement and contractor performance monthly.

9. Cash flow, commitments and liquidity

The commitments report reflects cash and cash equivalents of R 14.498 million, commitments against cash of R 3.327 million, conditional/unspent amounts of R 3.324 million and creditors of R 2 345. The reported amount after commitments is approximately R 11.171 million.

The commitments figure should not be treated as expenditure for Section 71 purposes, but it is critical for assessing liquidity. Conditional grants are restricted and creditors represent obligations already incurred. The municipality should therefore maintain a monthly liquidity bridge separating unrestricted cash, restricted grant cash, committed cash and amounts required for statutory/contractual obligations.

10. Updated grant register analysis

The updated grant register records total 2026/2027 allocations of R 47.220 million, an opening balance of R 3.692 million, no current-year receipts at the end of July, expenditure excluding VAT of R 337,649.72, VAT transferred to revenue of R 29,610.00, and total expenditure including VAT of R 367,259.72. The resulting unspent closing balance is approximately R 3.325 million.

Grant / stream	July expenditure incl. VAT	Assessment
Rural Road Asset Management Systems (RRAMS)	R 80,238.24	Expenditure recorded in July
Western Cape Financial Management Capability / FMG	R 270,519.84	Largest July grant expenditure
Municipal Service Delivery & Capacity Building	R 16,501.64	Expenditure recorded
Other grant allocations	R 0.00	No July expenditure recorded on the remaining listed streams

The updated grant register should be regarded as the controlling supporting schedule for the revised grant analysis for this report. The grant closing balance must nevertheless be reconciled to the general ledger, bank/investment records and the commitments schedule to ensure that restricted cash and outstanding commitments are consistently presented.

11. AFS finalisation and opening balances

The municipality is currently finalising its Annual Financial Statements for the year ended 30 June 2026. This has a direct bearing on the interpretation of July opening balances. Any authorised adjustments relating to cash, receivables, payables, VAT, provisions, assets, accumulated surplus, grant balances or other year-end matters must be incorporated into the accounting records in accordance with the applicable accounting treatment.

Management should retain a clear reconciliation between the final 30 June 2026 closing balances, the approved AFS adjustments, the 1 July 2026 opening balances and the July Section 71 schedules. Material post-reporting adjustments should be assessed for disclosure in the August Section 71 report.

12. Material variance schedule

Area	Material variance	Explanation	Management response
Revenue	Favorable R 17.648 million	Transfers/equitable share and operational revenue are front-loaded relative to straight-line budget.	Reconcile material receipts and review revenue phasing; avoid extrapolation.
Employee costs	Unfavorable R 1.923 million	Extension of Roads function	Payroll-to-GL reconciliation; analyse cost drivers and determine whether pressure is timing or structural.
Capital expenditure	Underspending R 186 233	No July capital expenditure.	Monitor procurement and implementation monthly.
Grants	Updated register differs from prior schedule	Updated register now reports R367,259.72 expenditure including VAT and R3.325m closing unspent balance.	Use updated register and reconcile to ledger, bank and commitments.

13. Risk assessment

- Revenue timing risk: July overperformance may create a misleading impression of sustainable revenue performance.
- Payroll risk: employee-related expenditure may continue to exceed the phased budget if underlying cost drivers are not addressed.
- Capital implementation risk: delayed procurement or project commencement may result in capital underspending.
- Liquidity risk: restricted grants, commitments and creditors reduce the amount of cash available for discretionary expenditure.
- AFS opening-balance risk: final 2025/2026 adjustments may change the opening position used for July reporting.

14. Corrective action plan

Action	Responsible	Due	Evidence	Follow-up
Reconcile updated grant register to GL, bank, VAT and commitments	CFO / Grant management / Budget Office	Before August Section 71	Grant-by-grant reconciliation	August report
Investigate employee cost variance	CFO / HR / Payroll / Budget Office	Within 10 working days	Payroll and variance analysis	CFO review
Monitor capital programme implementation	Grant Custodians / SCM / Budget Office	Monthly	Capital grant report	Section 71
Finalise 2025/2026 AFS and opening balances	Accounting Officer / CFO / AFS team	Per approved AFS timetable	Final AFS and opening-balance reconciliation	Next Section 71
Review revenue classification and phasing	Budget Office / Income & Expenditure	Before August close	Revenue reconciliation	August report

PART C: PROPOSED COUNCIL RESOLUTION

It is recommended that Council resolves as follows:

1. That Council notes the Section 71 Monthly Budget Statement of Central Karoo District Municipality for July 2026, being Month 01 of the 2026/2027 financial year.
2. That Council notes the reported revenue of approximately R21.610 million against a YTD budget of approximately R3.962 million and expenditure of approximately R9.113 million against a YTD budget of approximately R5.370 million.
3. That Council notes the resulting accounting surplus of approximately R12.498 million and the material revenue and expenditure variances explained in the report.
4. That Council notes that the favourable revenue variance is substantially influenced by the timing of transfers and revenue recognition and should not be extrapolated as a sustainable monthly trend.
5. That Council notes the nil capital expenditure for July 2026 and requires continued monitoring of the capital implementation programme.
6. That Council notes the updated grant register, reflecting total 2026/2027 allocations of approximately R47.220 million, an opening balance of approximately R3.692 million, no current-year receipts at July month-end, expenditure including VAT of R367,259.72 and an unspent closing balance of approximately R3.325 million.
7. That Council notes that the 2025/2026 Annual Financial Statements are still being finalised and that July opening balances remain subject to authorised year-end adjustments and final AFS processing.
8. That Council notes the corrective action plan contained in this report and requires material outstanding actions to be reported in the August 2026 Section 71 report.
9. That the Section 71 report be dealt with in accordance with the applicable MFMA and MBRR reporting and publication requirements.

PART D: COUNCIL KEY FINANCIAL DASHBOARD

Measure	July 2026	Council interpretation
Revenue	R 21,610.224 million	Favourable; largely timing/front-loading
Expenditure	R 9,112.639 million	Unfavourable; employee costs require attention
Surplus	R 12,497.585 million	Favourable accounting result; assess sustainability
Capital expenditure	R 0.000 million	Nil; monitor implementation
Commitments against cash	R 3.327 million	Material liquidity encumbrance
Grant allocations	R 47.220 million	2026/2027 allocation base
Grant expenditure incl. VAT	R 367,259.72	Updated register – July expenditure
Grant closing balance	R 3.325 million	Reconcile to GL/bank/commitments

PART E: REPORTING BASIS AND SOURCE DOCUMENTS

The report is based on the following documents supplied by Central Karoo District Municipality: the July 2026 mSCOA Version 7.1 C-Schedules, the July 2026 commitments report, and the updated July 2026 grant register. The C-Schedules are presented in R'000; all C-Schedule values in this report have therefore been converted by multiplying the source amount by 1,000 before presentation in Rand or millions.

- mSCOA Version 7.1 C-Schedules – Month 01, July 2026.
- DC5 Commitments against Cash and Cash Equivalents – July 2026.
- Updated Grant Register M01 2026/2027.
- Municipal Finance Management Act 56 of 2003 – section 71.
- Municipal Budget and Reporting Regulations – monthly budget statement requirements.

CENTRAL KAROO MTREF ALLOCATIONS: GRANT REGISTER JULY 2026/2027

C DC5 Central Karoo	2026/2027 Allocations R thousands	Opening Balance	Expenditure 2026/2027 (Excluding VAT)	VAT transferred to Revenue	Expenditure 2026/2027 (Inluding VAT)	Closing Balance Unspent / (unpaid)
Direct transfers						
Equitable share and related	**38 947**	**-**	**-**	**-**	**-**	**-**
Infrastructure	**2 343**	**57 563.02**	**(80 238.24)**	**-**	**(80 238.24)**	**(22 675.22)**
Rural roads assets management systems grant	2 343	57 563.02	(80 238.24)	-	(80 238.24)	(22 675.22)
Capacity building and other current transfers	**2 550**	**146 075.77**	**(240 909.84)**	**(29 610.00)**	**(270 519.84)**	**(124 444.07)**
Local government financial management grant	1 200	146 075.77	(240 909.84)	(29 610.00)	(270 519.84)	(124 444.07)
Expanded public works programme integrated grant for municipalities	1 350	-	-	-	-	-
Sub total direct transfers	**43 840**	**203 638.79**	**(321 148.08)**	**(29 610.00)**	**(350 758.08)**	**(147 119.29)**
Total: Transfers from National Treasury	**43 840**	**203 638.79**	**(321 148.08)**	**(29 610.00)**	**(350 758.08)**	**(147 119.29)**
Transfers for Provincial Departments						
Municipal Allocations from Provincial Department						
of which						
Provincial Treasury	**-**	**799 389.07**	**-**	**-**		**799 389.07**
Western Cape Financial Management Capability Building Grant						
--> Capacity Building BTO		278 617.93	-	-	-	278 617.93
--> Long-Term Financial Plan		500 000.00	-	-	-	500 000.00
--> Performance Management and Development System		20 771.14	-	-	-	20 771.14
--> External Bursaries		-	-	-	-	-
Community Safety	**680**	**96 968.44**	**-**	**-**	**-**	**96 968.44**
Safety initiative implementation - Whole of Society Approach (WOSA)	680	96 968.44	-		-	96 968.44
Local Government	**2 700**	**2 412 848.27**	**(16 501.64)**	**-**	**(16 501.64)**	**2 396 346.63**
Local Government Internship Grant		-				
Western Cape Municipal Intervention Grant		383 340.06		-	-	383 340.06
Municipal Service Delivers and Capacity Building Grant	200	-	(16 501.64)	-	(16 501.64)	(16 501.64)
Fire Service Capacity Building Grant	1 000	1 990 346.03	-	-	-	1 990 346.03
Municipal Water Resilience Grant	1 500	39 162.18	-	-	-	39 162.18
.						
Total: Transfers from Provincial Departments	**3 380**	**3 309 205.78**	**(16 501.64)**	**-**	**(16 501.64)**	**3 292 704.14**
Transfers for Other Grant Providers						
Municipal Allocations from other grant providers						
of which						
Other Grant Providers	**-**	**179 318.00**	**-**	**-**	**-**	**179 318.00**
The Chemical industries Education and Training Authority		(5 642.00)	-	-	-	(5 642.00)
Nedbank Winter Outreach		361.00	-	-	-	361.00
Local Government Sector and Training Authority (Africa Creek)	-	201 784.00	-	-	-	201 784.00
Local Government Sector and Training Authority (LGLDP - 202331655 & 20233368)		(4 810.00)	-	-	-	(4 810.00)
Local Government Sector and Training Authority (LGLDP - 20239677)		(12 375.00)	-	-	-	(12 375.00)
Total: Transfers from Other grant providers	**-**	**179 318.00**	**-**	**-**	**-**	**179 318.00**
TOTAL GRANT ALLOCATIONS FROM PROVINCIAL, NATIONAL AND OTHER	**47 220**	**3 692 162.57**	**(337 649.72)**	**(29 610.00)**	**(367 259.72)**	**3 324 902.85**

Commitments against Cash and Cash Equivalents July 2026	
Item	**Amount**
Cash in Bank	**6 708 792.66**
ABSA ACC NO. 1540000014	184 468.50
FNB ACC NO. 62062151429	117 925.03
NEDBANK ACC NO. 1178835510	6 406 399.13
Call investment deposits	**7 789 295.49**
Nedbank : 03/7881151625/000001	1 192 480.55
Nedbank : 03/7881150777/000001	110 214.69
Nedbank : 03/7881121858/000012	52 583.71
Nedbank : 03/7881125551/000125	3 067 122.07
Nedbank : 03/7881114568/000001	124 810.66
ABSA: 9393988728	2 582 814.31
ABSA: 9396449741	619 600.94
FNB : 62835272361	39 668.56
Total Cash and Cash equivalents	**14 498 088.15**
Total commitments against cash	**3 327 247.82**
Unspent Conditional Grants	3 324 902.85
Capital Replacement Reserves	-
Self Insurance Reserve	-
Consumer & Sundry Deposits	-
Creditors	2 344.97
Performance Bonus Provision	-
Provision for Landfill Site Rehabilitation	-
Provision for Environmental Rehabilitation	-
Provision for Leave Payments	-
Retentions	-
	11 170 840.33

DC5 Central Karoo - Table C1 Monthly Budget Statement Summary - M01 July

Description	2025/26	Budget Year 2026/27							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Financial Performance									
Property rates	–	–	–	–	–	–	–		–
Service charges	–	–	–	–	–	–	–		–
Investment revenue	1 067	400	400	43	43	33	9	28%	400
Transfers and subsidies - Operational	45 539	46 220	46 220	16 238	16 238	3 852	12 386	0	46 220
Other own revenue	72 768	105	8 101	5 330	5 330	77	5 253	6854%	8 101
Total Revenue (excluding capital transfers and contributions)	**119 374**	**46 725**	**54 721**	**21 610**	**21 610**	**3 962**	**17 649**	**445%**	**54 721**
Employee costs	75 444	38 504	43 258	5 529	5 529	3 605	1 924	53%	43 258
Remuneration of Councillors	5 426	4 915	4 915	–	–	410	(410)	-100%	4 915
Depreciation, amortisation and impairment	1 196	988	988	109	109	82	27	32%	988
Interest, Dividends and Rent on Land	–	–	–	–	–	–	–		–
Inventory consumed and bulk purchases	12 085	693	693	17	17	58	(40)	-70%	693
Transfers and subsidies	362	147	147	–	–	12	(12)	-100%	147
Other expenditure	31 746	12 627	14 438	3 458	3 458	1 203	2 255	187%	14 438
Total Expenditure	**126 260**	**57 874**	**64 439**	**9 113**	**9 113**	**5 370**	**3 743**	**70%**	**64 439**
Surplus/(Deficit)	**(6 886)**	**(11 149)**	**(9 718)**	**12 498**	**12 498**	**(1 408)**	**13 906**	**-987%**	**(9 718)**
Transfers and subsidies - capital (monetary allocations)	1 798	1 000	1 000	–	–	83	(83)	-100%	1 000
Transfers and subsidies - capital (in-kind)	–	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions	**(5 089)**	**(10 149)**	**(8 718)**	**12 498**	**12 498**	**(1 325)**	**13 823**	**-1043%**	**(8 718)**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	**(5 089)**	**(10 149)**	**(8 718)**	**12 498**	**12 498**	**(1 325)**	**13 823**	**-1043%**	**(8 718)**
Capital expenditure & funds sources									
Capital expenditure	**2 981**	**2 235**	**2 235**	**–**	**–**	**186**	**(186)**	**-100%**	**2 235**
Capital transfers recognised	2 786	2 174	2 174	–	–	181	(181)	-100%	2 174
Borrowing	–	–	–	–	–	–	–		–
Internally generated funds	**195**	**61**	**61**	**–**	**–**	**5**	**(5)**	**-100%**	**61**
Total sources of capital funds	**2 981**	**2 235**	**2 235**	**–**	**–**	**186**	**(186)**	**-100%**	**2 235**
Financial position									
Total current assets	15 636	4 223	5 425		14 016				5 425
Total non current assets	20 976	20 439	20 439		(109)				20 439
Total current liabilities	11 789	15 672	12 253		1 410				12 253
Total non current liabilities	–	–	–		–				–
Community wealth/Equity	**3 902**	**(1 159)**	**4 893**		**12 498**				**4 893**
Cash flows									
Net cash from (used) operating	122 686	71	3 700	19 839	19 839	308	(19 531)	-6333%	3 700
Net cash from (used) investing	7	(2 570)	(3 129)	(1 109)	(1 109)	(261)	849	-325%	(3 129)
Net cash from (used) financing	–	–	–	–	–	–	–		–
Cash/cash equivalents at the month/year end	**127 874**	**3 391**	**6 461**	**18 730**	**18 730**	**538**	**(18 192)**	**-3378%**	**6 461**
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	8	–	37	–	–	–	–	393	437
Creditors Age Analysis									
Total Creditors	–	–	–	–	0	0	(1)	3	2

DC5 Central Karoo - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M01 July

Description	Ref	2025/26	Budget Year 2026/27							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue - Functional										
Governance and administration		**51 638**	**42 930**	**50 926**	**21 610**	**21 610**	**3 645**	17 965	493%	**50 926**
Executive and council		48 753	41 290	49 286	16 975	16 975	3 509	13 466	384%	49 286
Finance and administration		2 885	1 640	1 640	4 636	4 636	137	4 499	3292%	1 640
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		**1 798**	**2 565**	**2 565**	**–**	**–**	**214**	(214)	-100%	**2 565**
Community and social services		1 798	2 500	2 500	–	–	208	(208)	-100%	2 500
Sport and recreation		–	–	–	–	–	–	–		–
Public safety		–	–	–	–	–	–	–		–
Housing		–	–	–	–	–	–	–		–
Health		–	65	65	–	–	5	(5)	-100%	65
Economic and environmental services		**67 735**	**2 230**	**2 230**	**–**	**–**	**186**	(186)	-100%	**2 230**
Planning and development		1 159	2 230	2 230	–	–	186	(186)	-100%	2 230
Road transport		66 576	–	–	–	–	–	–		–
Environmental protection		–	–	–	–	–	–	–		–
Trading services		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Energy sources		–	–	–	–	–	–	–		–
Water management		–	–	–	–	–	–	–		–
Waste water management		–	–	–	–	–	–	–		–
Waste management		–	–	–	–	–	–	–		–
Other	4	**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Total Revenue - Functional	2	**121 171**	**47 725**	**55 721**	**21 610**	**21 610**	**4 045**	**17 565**	**434%**	**55 721**
Expenditure - Functional										
Governance and administration		**39 696**	**40 142**	**40 142**	**3 747**	**3 747**	**3 345**	402	12%	**40 142**
Executive and council		11 162	10 943	10 943	233	233	912	(679)	-74%	10 943
Finance and administration		27 252	28 324	28 324	3 441	3 441	2 360	1 080	46%	28 324
Internal audit		1 281	876	876	73	73	73	(0)	0%	876
Community and public safety		**10 051**	**11 989**	**11 989**	**908**	**908**	**999**	(92)	-9%	**11 989**
Community and social services		3 030	4 933	4 933	414	414	411	3	1%	4 933
Sport and recreation		–	–	–	–	–	–	–		–
Public safety		17	200	200	–	–	17	(17)	-100%	200
Housing		–	–	–	–	–	–	–		–
Health		7 004	6 856	6 856	494	494	571	(78)	-14%	6 856
Economic and environmental services		**76 513**	**5 742**	**12 307**	**4 458**	**4 458**	**1 026**	3 433	335%	**12 307**
Planning and development		8 709	5 742	5 742	267	267	478	(212)	-44%	5 742
Road transport		67 804	–	6 565	4 191	4 191	547	3 644	666%	6 565
Environmental protection		–	–	–	–	–	–	–		–
Trading services		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Energy sources		–	–	–	–	–	–	–		–
Water management		–	–	–	–	–	–	–		–
Waste water management		–	–	–	–	–	–	–		–
Waste management		–	–	–	–	–	–	–		–
Other		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Total Expenditure - Functional	3	**126 260**	**57 874**	**64 439**	**9 113**	**9 113**	**5 370**	**3 743**	**70%**	**64 439**
Surplus/ (Deficit) for the year		**(5 089)**	**(10 149)**	**(8 718)**	**12 498**	**12 498**	**(1 325)**	**13 823**	**-10.43261**	**(8 718)**

DC5 Central Karoo - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M01 July

Vote Description	Ref	2025/26	Budget Year 2026/27							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue by Vote	1									
Vote 1 - Executive and Council		48 753	38 947	46 943	16 975	16 975	3 313	13 661	412.3%	46 943
Vote 2 - Municipal Manager		–	2 343	2 343	–	–	195	(195)	-100.0%	2 343
Vote 3 - Finance		1 583	1 640	1 640	4 636	4 636	137	4 499	3292.0%	1 640
Vote 4 - Corporate Services		4 259	–	–	–	–	–	–		–
Vote 5 - Technical Services		66 576	–	–	–	–	–	–		–
Vote 6 - COMMUNITY & SOCIAL SERVICES		–	–	–	–	–	–	–		–
Vote 7 - Socio-Economic Services		–	4 795	4 795	–	–	400	(400)	-100.0%	4 795
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	**121 171**	**47 725**	**55 721**	**21 610**	**21 610**	**4 045**	**17 565**	**434.2%**	**55 721**
Expenditure by Vote	1									
Vote 1 - Executive and Council		11 914	9 551	9 551	212	212	796	(584)	-73.3%	9 551
Vote 2 - Municipal Manager		–	3 050	3 050	155	155	254	(99)	-38.9%	3 050
Vote 3 - Finance		22 027	21 610	21 610	3 082	3 082	1 801	1 282	71.2%	21 610
Vote 4 - Corporate Services		24 516	5 932	5 932	297	297	494	(198)	-40.0%	5 932
Vote 5 - Technical Services		67 802	–	6 565	4 191	4 191	547	3 644	666.2%	6 565
Vote 6 - COMMUNITY & SOCIAL SERVICES		–	–	–	–	–	–	–		–
Vote 7 - Socio-Economic Services		–	17 731	17 731	1 174	1 174	1 478	(303)	-20.5%	17 731
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	**126 260**	**57 874**	**64 439**	**9 113**	**9 113**	**5 370**	**3 743**	**69.7%**	**64 439**
Surplus/ (Deficit) for the year	2	**(5 089)**	**(10 149)**	**(8 718)**	**12 498**	**12 498**	**(1 325)**	**13 823**	**-1043.3%**	**(8 718)**

References

DC5 Central Karoo - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M01 July

Description	Ref	2025/26	Budget Year 2026/27							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue										
Exchange Revenue										
Service charges - Electricity		–	–	–	–	–	–	–		–
Service charges - Water		–	–	–	–	–	–	–		–
Service charges - Waste Water Management		–	–	–	–	–	–	–		–
Service charges - Waste management		–	–	–	–	–	–	–		–
Sale of Goods and Rendering of Services		99	95	95	–	–	8	(8)	-100%	95
Agency services		5 976	0	814	708	708	68	640	943%	814
Interest		–	–	–	–	–	–	–		–
Interest earned from Receivables		–	–	–	–	–	–	–		–
Interest from Current and Non Current Assets		1 067	400	400	43	43	33	9	28%	400
Dividends		–	–	–	–	–	–	–		–
Rent on Land		–	–	–	–	–	–	–		–
Rental from Fixed Assets		–	0	0	–	–	–	–		0
Licence and permits		64	0	0	3	3	–	3	#DIV/0!	0
Special rating levies		–	–	–	–	–	–	–		–
Construction Contract Revenue		–	–	–	–	–	–			–
Development Charges		–	–	–	–	–	–			–
Operational Revenue		66 610	10	7 191	4 618	4 618	1	4 618	554326%	7 191
Non-Exchange Revenue								–		
Property rates		–	–	–	–	–	–	–		–
Surcharges and Taxes		–	–	–	–	–	–	–		–
Fines, penalties and forfeits		–	–	–	–	–	–	–		–
Licence and permits		–	–	–	–	–	–	–		–
Transfers and subsidies - Operational		45 539	46 220	46 220	16 238	16 238	3 852	12 386	322%	46 220
Interest		–	–	–	–	–	–	–		–
Fuel Levy		–	–	–	–	–	–	–		–
Operational Revenue		–	–	–	–	–	–	–		–
Gains on disposal of Fixed and Intangible Assets		–	–	–	–	–	–	–		–
Other Gains		19	–	–	–	–	–	–		–
Discontinued Operations		–	–	–	–	–	–	–		–
Total Revenue (excluding capital transfers and contributions)		**119 374**	**46 725**	**54 721**	**21 610**	**21 610**	**3 962**	**17 649**	**445%**	**54 721**
Expenditure By Type										
Employee related costs		75 444	38 504	43 258	5 529	5 529	3 605	1 924	53%	43 258
Remuneration of councillors		5 426	4 915	4 915	–	–	410	(410)	-100%	4 915
Bulk purchases - electricity		–	–	–	–	–	–	–		–
Inventory consumed		12 085	693	693	17	17	58	(40)	-70%	693
Debt impairment		–	–	–	–	–	–	–		–
Depreciation, amortisation and impairment		1 196	988	988	109	109	82	27	32%	988
Interest, Dividends and Rent on Land		–	–	–	–	–	–	–		–
Contracted services		6 353	3 306	3 330	277	277	278	(1)	0%	3 330
Transfers and subsidies		362	147	147	–	–	12	(12)	-100%	147
Irrecoverable debts written off		–	0	0	–	–	–	–		0
Operational costs		25 375	9 321	11 108	3 181	3 181	926	2 255	244%	11 108
Disposal of Fixed and Intangible Assets		–	–	–	–	–	–	–		–
Other Losses		18	–	–	–	–	–	–		–
Total Expenditure		**126 260**	**57 874**	**64 439**	**9 113**	**9 113**	**5 370**	**3 743**	**70%**	**64 439**
Surplus/(Deficit)		**(6 886)**	**(11 149)**	**(9 718)**	**12 498**	**12 498**	**(1 408)**	**13 906**	**(0)**	**(9 718)**
Transfers and subsidies - capital (monetary allocations)		1 798	1 000	1 000	–	–	83	(83)	**(0)**	1 000
Transfers and subsidies - capital (in-kind)		–	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions		**(5 089)**	**(10 149)**	**(8 718)**	**12 498**	**12 498**	**(1 325)**	**13 823**	**(0)**	**(8 718)**
Income Tax		–	–	–	–	–	–	–		–
Surplus/(Deficit) after income tax		**(5 089)**	**(10 149)**	**(8 718)**	**12 498**	**12 498**	**(1 325)**	**13 823**	**(0)**	**(8 718)**
Share of Surplus/Deficit attributable to Joint Venture		–	–	–	–	–	–	–		–
Share of Surplus/Deficit attributable to Minorities		–	–	–	–	–	–	–		–
Surplus/(Deficit) attributable to municipality		**(5 089)**	**(10 149)**	**(8 718)**	**12 498**	**12 498**	**(1 325)**	13 823	(0)	**(8 718)**
Share of Surplus/Deficit attributable to Associate		–	–	–	–	–	–	–		–
Intercompany/Parent subsidiary transactions		–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year		**(5 089)**	**(10 149)**	**(8 718)**	**12 498**	**12 498**	**(1 325)**	**13 823**	**(0)**	**(8 718)**

DC5 Central Karoo - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M01 July

Vote Description	Ref	2025/26	Budget Year 2026/27							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Multi-Year expenditure appropriation	2									
Vote 1 - Executive and Council		–	–	–	–	–	–	–		–
Vote 2 - Municipal Manager		–	–	–	–	–	–	–		–
Vote 3 - Finance		–	–	–	–	–	–	–		–
Vote 4 - Corporate Services		–	–	–	–	–	–	–		–
Vote 5 - Technical Services		–	–	–	–	–	–	–		–
Vote 6 - COMMUNITY & SOCIAL SERVICES		–	–	–	–	–	–	–		–
Vote 7 - Socio-Economic Services		–	–	–	–	–	–	–		–
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	**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Single Year expenditure appropriation	2									
Vote 1 - Executive and Council		39	–	–	–	–	–	–		–
Vote 2 - Municipal Manager		–	–	–	–	–	–	–		–
Vote 3 - Finance		642	–	–	–	–	–	–		–
Vote 4 - Corporate Services		2 299	–	–	–	–	–	–		–
Vote 5 - Technical Services		–	–	–	–	–	–	–		–
Vote 6 - COMMUNITY & SOCIAL SERVICES		–	–	–	–	–	–	–		–
Vote 7 - Socio-Economic Services		–	2 235	2 235	–	–	186	(186)	-100%	2 235
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	2 981	2 235	2 235	–	–	186	**(186)**	**-100%**	2 235
Total Capital Expenditure		**2 981**	**2 235**	**2 235**	**–**	**–**	**186**	**(186)**	**-100%**	**2 235**
Capital Expenditure - Functional Classification										
Governance and administration		**681**	**–**	**–**	**–**	**–**	**–**	–		**–**
Executive and council		39	–	–	–	–	–	–		–
Finance and administration		643	–	–	–	–	–	–		–
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		**2 225**	**2 235**	**2 235**	**–**	**–**	**186**	(186)	-100%	**2 235**
Community and social services		2 201	2 174	2 174	–	–	181	(181)	-100%	2 174
Sport and recreation		–	–	–	–	–	–	–		–
Public safety		–	–	–	–	–	–	–		–
Housing		–	–	–	–	–	–	–		–
Health		24	61	61	–	–	5	(5)	-100%	61
Economic and environmental services		**74**	**–**	**–**	**–**	**–**	**–**	–		**–**
Planning and development		74	–	–	–	–	–	–		–
Road transport		–	–	–	–	–	–	–		–
Environmental protection		–	–	–	–	–	–	–		–
Trading services		**–**	**–**	**–**	**–**	**–**	**–**	–		**–**
Energy sources		–	–	–	–	–	–	–		–
Water management		–	–	–	–	–	–	–		–
Waste water management		–	–	–	–	–	–	–		–
Waste management		–	–	–	–	–	–	–		–
Other		–	–	–	–	–	–	–		–
Total Capital Expenditure - Functional Classification	3	**2 981**	**2 235**	**2 235**	**–**	**–**	**186**	**(186)**	**-100%**	**2 235**
Funded by:										
National Government		584	–	–	–	–	–	–		–
Provincial Government		2 201	2 174	2 174	–	–	181	(181)	-100%	2 174
District Municipality		–	–	–	–	–	–	–		–
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		–	–	–	–	–	–	–		–
Transfers recognised - capital		**2 786**	**2 174**	**2 174**	**–**	**–**	**181**	**(181)**	**-100%**	**2 174**
Borrowing	6	–	–	–	–	–	–	–		–
Internally generated funds		195	61	61	–	–	5	(5)	-100%	61
Total Capital Funding		**2 981**	**2 235**	**2 235**	**–**	**–**	**186**	**(186)**	**-100%**	**2 235**

DC5 Central Karoo - Table C6 Monthly Budget Statement - Financial Position - M01 July

Description	Ref	2025/26	Budget Year 2026/27			
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<u>**ASSETS**</u>						
Current assets						
Cash and cash equivalents		5 375	(6 514)	(5 569)	10 309	(5 569)
Short term Investments		–	–	–	–	–
Trade and other receivables from exchange transactions		430	23	(50)	(217)	(50)
Receivables from non-exchange transactions		–	–	–	–	–
Current portion of non-current receivables		655	655	655	–	655
Inventory		660	1 378	1 378	–	1 378
VAT Receivable		–	164	494	356	494
Other current assets		8 516	8 518	8 518	3 568	8 518
Total current assets		**15 636**	**4 223**	**5 425**	**14 016**	**5 425**
Non current assets						
Investments		–	–	–	–	–
Investment property		–	–	–	–	–
Property, plant and equipment		14 193	13 671	13 671	(109)	13 671
Biological assets		–	–	–	–	–
Living resources		–	–	–	–	–
Heritage assets		–	–	–	–	–
Intangible assets		37	22	22	–	22
Trade and other receivables from exchange transactions		–	–	–	–	–
Non-current receivables from non-exchange transactions		6 746	6 746	6 746	–	6 746
Other non-current assets		–	–	–	–	–
Total non current assets		**20 976**	**20 439**	**20 439**	**(109)**	**20 439**
TOTAL ASSETS		**36 613**	**24 662**	**25 863**	**13 907**	**25 863**
<u>**LIABILITIES**</u>						
Current liabilities						
Bank overdraft		–	–	–	–	–
Financial liabilities		–	–	–	–	–
Consumer deposits		–	(0)	(0)	–	(0)
Trade and other payables from exchange transactions		2 627	6 304	1 900	1 303	1 900
Trade and other payables from non-exchange transactions		3 931	3 629	3 629	–	3 629
Provision		5 232	5 232	5 232	–	5 232
VAT Payable		–	(751)	234	106	234
Other current liabilities		–	1 258	1 258	–	1 258
Total current liabilities		**11 789**	**15 672**	**12 253**	**1 410**	**12 253**
Non current liabilities						
Financial liabilities		–	–	–	–	–
Provision		–	–	–	–	–
Long term portion of trade payables		–	–	–	–	–
Other non-current liabilities		–	–	–	–	–
Total non current liabilities		**–**	**–**	**–**	**–**	**–**
TOTAL LIABILITIES		**11 789**	**15 672**	**12 253**	**1 410**	**12 253**
NET ASSETS	2	**24 823**	**8 990**	**13 610**	**12 498**	**13 610**
<u>**COMMUNITY WEALTH/EQUITY**</u>						
Accumulated surplus/(deficit)		3 902	(1 159)	4 893	12 498	4 893
Reserves and funds		–	–	–	–	–
Other		–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	**3 902**	**(1 159)**	**4 893**	**12 498**	**4 893**

DC5 Central Karoo - Table C7 Monthly Budget Statement - Cash Flow - M01 July

Description	Ref	2025/26	Budget Year 2026/27							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		–	–	–	–	–	–	–		–
Service charges		–	–	–	–	–	–	–		–
Other revenue		99 814	2 165	9 714	4 619	4 619	810	3 809	471%	9 714
Transfers and Subsidies - Operational		48 040	43 875	44 755	17 753	17 753	3 730	14 023	376%	44 755
Transfers and Subsidies - Capital		–	–	2 500	–	–	208	(208)	-100%	2 500
Interest								–		
Dividends		–	–	–	–	–	–	–		–
Payments										
Suppliers and employees		(25 168)	(45 968)	(53 268)	(2 532)	(2 532)	(4 439)	(1 907)	43%	(53 268)
Finance charges		–	–	–	–	–	–	–		–
Transfers and Subsidies		–	–	–	–	–	–	–		–
NET CASH FROM/(USED) OPERATING ACTIVITIES		**122 686**	**71**	**3 700**	**19 839**	**19 839**	**308**	**(19 531)**	**-6333%**	**3 700**
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		–	–	–	–	–	–	–		–
Decrease (increase) in non-current receivables		–	–	–	–	–	–	–		–
Decrease (increase) in non-current investments		–	–	–	–	–	–	–		–
Insurance Refund - Capital		–	–	–	–	–	–	–		–
Interest on Short Term Investment (Greater then 90 days) and Long Term Investments		–	–	–	–	–	–	–		–
Payments										
Capital assets		7	(2 570)	(3 129)	(1 109)	(1 109)	(261)	849	-325%	(3 129)
Retention (Capital)		–	–	–	–	–	–	–		–
NET CASH FROM/(USED) INVESTING ACTIVITIES		**7**	**(2 570)**	**(3 129)**	**(1 109)**	**(1 109)**	**(261)**	**849**	**-325%**	**(3 129)**
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		**122 693**	**(2 499)**	**572**	**18 730**	**18 730**	**48**			**572**
Cash/cash equivalents at beginning:		5 181	5 890	5 890	–	–	491			5 890
Cash/cash equivalents at month/year end:		127 874	3 391	6 461	18 730	18 730	538			6 461

DC5 Central Karoo - Supporting Table SC4 Monthly Budget Statement - aged creditors - M01 July

Description	NT Code	Budget Year 2026/27									Prior year totals for chart (same period)
R thousands		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	–	–	–	–	0	0	(1)	3	2	1 057
Auditor General	0800	–	–	–	–	–	–	–	–	–	–
Other	0900	–	–	–	–	–	–	–	–	–	–
Medical Aid deductions	0950	–	–	–	–	–	–	–	–	–	–
Total By Customer Type	**1000**	–	–	–	–	0	0	(1)	3	2	1 057

DC5 Central Karoo - Supporting Table SC2 Monthly Budget Statement - aged debtors - M01 July

Description R thousands	NT Code	Budget Year 2026/27 0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	–	–	–	–	–	–	–	–	–	–		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	–	–	–	–	–	–	–	–	–	–		
Receivables from Non-exchange Transactions - Property Rates	1400	–	–	–	–	–	–	–	–	–	–		
Receivables from Exchange Transactions - Waste Water Management	1500	–	–	–	–	–	–	–	–	–	–		
Receivables from Exchange Transactions - Waste Management	1600	–	–	–	–	–	–	–	–	–	–		
Receivables from Exchange Transactions - Property Rental Debtors	1700	–	–	–	–	–	–	–	–	–	–		
Interest on Arrear Debtor Accounts	1810	–	–	–	–	–	–	–	–	–	–		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–		
Other	1900	8	–	37	–	–	–	–	393	437	393		
Total By Income Source	**2000**	**8**	**–**	**37**	**–**	**–**	**–**	**–**	**393**	**437**	**393**	**–**	**–**
2025/26 - totals only		5292	51319	5561	0	24935	0	167	317093	404	**342**		
Debtors Age Analysis By Customer Group													
Organs of State	2200	–	–	–	–	–	–	–	57	57	57		
Commercial	2300	–	–	–	–	–	–	–	–	–	–		
Households	2400	–	–	–	–	–	–	–	–	–	–		
Other	2500	8	–	37	–	–	–	–	336	380	336		
Total By Customer Group	**2600**	**8**	**–**	**37**	**–**	**–**	**–**	**–**	**393**	**437**	**393**	**–**	**–**

QUALITY CERTIFICATE

I, Mrs. BL Koopman, the Acting Municipal Manager of the Central Karoo District Municipality, hereby certify that –

(mark as appropriate)

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

For the month of July 2026/2027 financial year, has been prepared in accordance with the Municipal Finance Management Act and regulations made under the Act.

Print Name : Barbara Koopman
Acting Municipal Manager

Signature BKoopman ……………………………

Date : 17 August 2026