

CENTRAL KAROO DISTRICT MUNICIPALITY



SECTION 52 QUARTERLY PERFORMANCE ASSESSMENT REPORT

**QUARTER 3
JANUARY – MARCH
2026**

“Working together in development and growth”

CENTRAL KAROO DISTRICT MUNICIPALITY



In-Year Report

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

MONTHLY AND QUARTERLY BUDGET STATEMENT JANUARY – MARCH 2026



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GLOSSARY

1.1	Adjustments Budget –	Prescribed in section 28 of the MFMA. The formal means by which a municipality may revise its annual budget during the year.
1.2	Allocations –	Money received from Provincial or National Government or other municipalities.
1.3	Budget –	The financial plan of the Central Karoo District Municipality.
1.4	Budget Related Policy –	Policy of the municipality affecting or affected by the budget, examples include tariff policy, rates policy, credit control and debt collection policy.
1.5	Capital Expenditure –	Spending on assets such as land, buildings, furniture, computer equipment and machinery. Any capital expenditure must be reflected as a non-current asset on the Municipality’s balance sheet.
1.6	Cash Flow Statement –	A statement including only actual receipts and expenditure by the Municipality. Cash payments and receipts do not always coincide with budgeted timings. For example, when an invoice is received by the Municipality it is shown as expenditure in the month it is received, even though it may not be paid in the same period.
1.7	DORA –	Division of Revenue Act. Annual legislation that shows the total allocations made by national to provincial and local government.
1.8	Equitable Share –	A general grant paid to Municipalities.
1.9	Fruitless and Wasteful Expenditure –	Expenditure that was made in vain and would have been avoided had reasonable care been exercised.
1.10	GFS –	Government Finance Statistics. An internationally recognised classification system that facilitates like for like comparison between Municipalities.
1.11	GRAP –	Generally Recognised Accounting Practice. The new standard for municipal accounting.

1.12	IDP –	Integrated Development Plan. The main strategic planning document of the Municipality.
1.13	MBRR –	Local Government: Municipal Finance Management Act (56/2003): Municipal Budget and Reporting Regulations.
1.14	MFMA –	Local Government: Municipal Finance Management Act (56/2003). The principle piece of legislation relating to municipal financial management. Herein referred to as the Act.
1.15	MTREF –	Medium Term Revenue and Expenditure Framework. A medium-term financial plan, usually 3 years, based on a fixed first year and indicative further two years budget allocations. Also includes details of the previous and current years' financial position.
1.16	Operating Expenditure –	Spending on the day-to-day operations of the Municipality such as salaries and wages and general expenses.
1.17	SDBIP –	Service Delivery and Budget Implementation Plan. A detailed plan comprising quarterly performance targets and monthly budget estimates.
1.18	Strategic Objectives –	The main priorities of the Central Karoo District Municipality as set out in the IDP. Budgeted spending must contribute towards the achievement of the strategic objectives.
1.19	Unauthorised Expenditure –	Generally, is spending without, or in excess of, an approved budget.
1.20	Virement –	A transfer of budget.
1.21	Virement Policy –	The policy that sets out the rules for budget transfers. Virements are normally allowed within a vote. Transfers between votes must be agreed by Council through an Adjustments Budget.
1.22	Vote –	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; and
- Technical Services

SECTION 1 - MAYORAL REPORT ON THE FINANCIAL PERFORMANCE FOR THE PERIOD ENDING 31 MARCH 2026

Municipality: Central Karoo District Municipality

Financial Year: 2025/2026

Reporting Period: March 2026

1. Executive Summary

In terms of the requirements of the Municipal Finance Management Act (MFMA), the Mayor must consider the monthly budget statements submitted by the Accounting Officer and provide oversight on the financial performance of the municipality.

This report presents an overview of the financial performance of Central Karoo District Municipality for the period ending 31 March 2026, focusing on revenue collection, expenditure performance and the overall financial position against the approved Adjusted Budget.

Overall, the municipality's revenue performance is slightly above the Year-to-Date (YTD) budget projections, while expenditure reflects moderate pressure in certain operational categories, resulting in an immaterial variance of 2% in expenditure but still an operate at a surplus of R 6.3 million.

2. Operating Revenue Performance

For the period ending March 2026, the municipality recorded Year-to-Date operating revenue of approximately R103.8 million, compared to the YTD budget of approximately R92.7 million. This represents a positive variance of approximately R11.1 million.

The positive variance indicates that revenue collection is generally aligned with the projected revenue targets for the reporting period. The main sources of revenue include:

- Transfers and subsidies from national and provincial government
- Operational revenue generated through municipal activities
- Agency services income
- Interest earned on investments

The municipality continues to rely significantly on intergovernmental transfers and grants, which remain an important component of the municipal revenue base.

3. Operating Expenditure Performance

Total Year-to-Date operating expenditure amounts to approximately R97.5 million, compared to a YTD budget of approximately R95.9 million, resulting in expenditure exceeding the budget by approximately 2%.

The main contributors to operating expenditure include:

- Employee-related costs
- Operational costs and administrative expenditure
- Inventory consumed in operational activities
- Contracted services

The variance is primarily attributable to higher employee-related costs and increased operational expenditure during the reporting period. While these variances remain manageable at this stage of the financial year, the administration will continue to monitor spending to ensure compliance with the approved Adjusted Budget.

4. Operating Financial Position

The comparison between operating revenue and operating expenditure indicates that the municipality has recorded a Year-to-Date operating surplus of approximately R6.6 million for the reporting period.

The municipality anticipates that the surplus will decrease as there will be a decrease in the agency services due to the discontinuation of the Roads function for the remaining months of the financial year.

5. Budget Implementation and Financial Management

The municipality remains committed to maintaining sound financial management practices. Key focus areas for the remainder of the financial year include:

- Strengthening expenditure monitoring and cost containment measures
- Ensuring that employee-related costs remain within approved budget limits
- Improving revenue management and cash flow monitoring
- Ensuring compliance with the approved Adjusted Budget and legislative requirements

These measures will assist the municipality in maintaining fiscal discipline and ensuring the effective use of public resources.

6. Conclusion and Recommendations

The financial performance for the month ending March 2026 reflects stable revenue performance with manageable expenditure pressures. The municipality currently reflects a

Year-to-Date operating surplus and the overall financial position remains manageable within the context of the approved budget framework.

It is recommended that Council:

1. Notes the financial performance of the municipality for the period ending 31 March 2026.
2. Notes the Year-to-Date revenue and expenditure performance against the approved Adjusted Budget.
3. Supports the continued implementation of expenditure control and revenue enhancement measures.

The administration will continue to monitor financial performance closely to ensure that the municipality remains within the approved budget parameters for the remainder of the 2025/2026 financial year.

SECTION 2 – YTD FINANCIAL PERFORMANCE, FINANCIAL POSITION AND CASHFLOW

2.1 Operating Revenue Assessment

Adjustment Budget vs YTD Budget

Indicator	Amount (R)
Adjusted Budget (Total Revenue)	±127.8 million
YTD Actual Revenue	±104.1 million

Interpretation

The YTD actual of R104.1 million represents the portion of the R127.8 million adjusted annual revenue budget that have been realised at the end of the reporting month.

Key Observations

2.1.1 Revenue implementation progress

The YTD budget reflects that approximately:

$$\frac{92.7}{127.8} \approx 75\%$$

of the total adjusted revenue budget should have been realised by this stage of the financial year.

This suggests the municipality is expected to have collected 75% of its annual revenue by the reporting period. The actual revenue collected of the adjusted budget amounts to 84% which is an indication that the municipality are on track to achieve the budgeted revenue.

2.1.2 Revenue planning alignment

The alignment between the adjusted budget and the YTD budget indicates that:

- The revenue plan is reasonably phased throughout the financial year.

However, the municipality still relies heavily on intergovernmental transfers, mainly from institutions such as National Treasury of South Africa, which remain a critical revenue source.

2.2 Operating Expenditure Assessment

Adjustment Budget vs YTD Budget

Indicator	Amount (R)
Adjusted Budget (Total Expenditure)	±127.8 million
YTD Actual Expenditure	±97.6 million

Interpretation

The YTD budget indicates that the municipality planned to spend approximately:

$$\frac{95.9}{127.8} \approx 75\%$$

of the adjusted annual expenditure budget by this stage of the financial year.

Key Observations

2.2.1 Expenditure implementation rate

The actual expenditure amounts to 76.4% of the annual budget. Thus, reflecting a variance of less than 2% in comparison with the year-to-date budget, which can be accept as reasonable and is an indication of effective budget and expenditure control.

2.2.2 Spending structure

The largest portions of the expenditure budget are allocated to:

- Employee related costs
- Operational costs
- Inventory consumption
- Contracted services

These categories form the core operational expenditure required to support municipal service delivery and administrative functions.

2.3 Budget Phasing and Implementation

The comparison between the Adjustment Budget and the YTD Actuals reflects the budget implementation schedule.

Indicator	Percentage of Annual Budget Implemented
Revenue	±84%
Expenditure	±76%

Interpretation

This indicates that:

- Expenditure is slightly below revenue in terms of budget implementation.
-

2.4 Financial Management Implications

1. Budget Credibility

The alignment between the adjustment budget and YTD budget indicates reasonable budget credibility and planning.

2. Cash Flow Risk

Because expenditure implementation is below the revenue collection projections and relatively in line with budget projections, it can be deemed that the municipality exercise adequate cash flow management.

3. Monitoring of Operating Costs

High operational spending categories require continuous monitoring to ensure the municipality remains within the adjusted budget limits.

2.5 Overall Assessment

The comparison between the Adjustment Budget and YTD Budget shows that:

- The municipality has implemented approximately three-quarters of its annual financial plan.
- Budget phasing appears relatively balanced, although expenditure is slightly ahead of revenue.
- Continued monitoring of expenditure will be necessary to avoid overspending in the remaining months of the financial year.

Overall, the municipality's financial planning appears generally aligned with the adjusted annual budget, but careful financial management is required to maintain fiscal stability.

SECTION 3 – GRANT REGISTER

CENTRAL KAROO MTREF ALLOCATIONS: MARCH 2025/2026

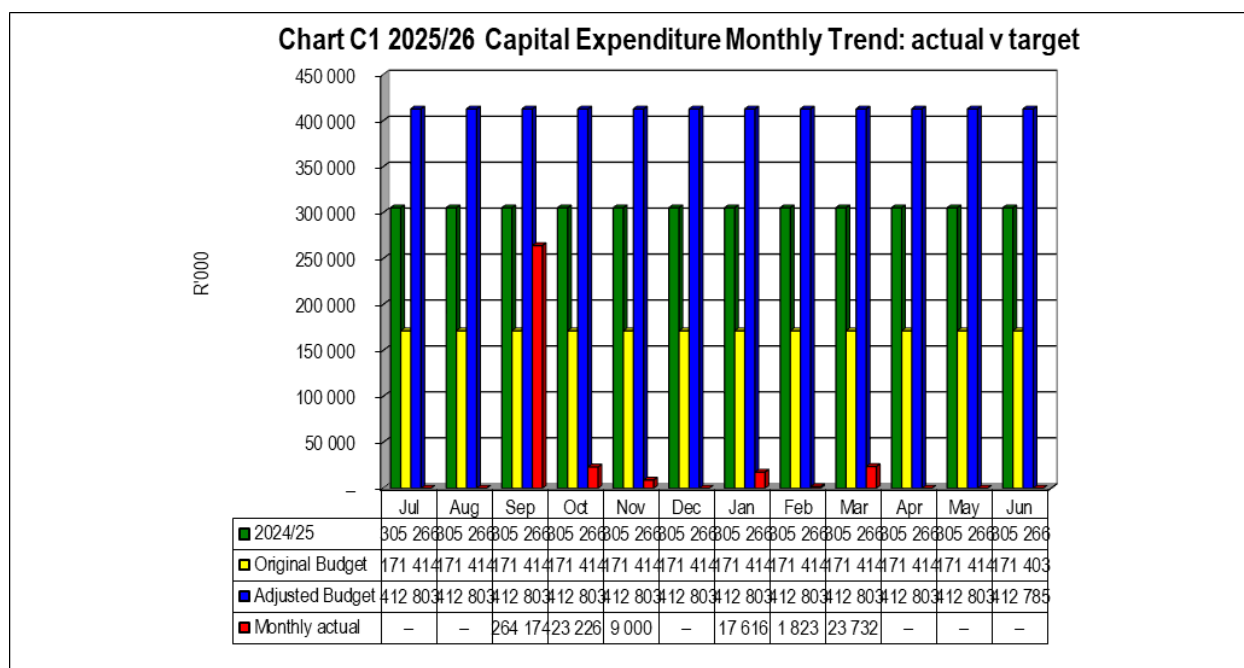
	Opening Balance R thousands	Received R thousands	Expenditure R thousands	VAT transferred to Revenue	Repayments R thousands	Corrections FOR M05 R thousands	Closing Balance R thousands	Unspent Grant R thousands	Repayments	Unpaid Grant R thousands
C DC5 Central Karoo										
Direct transfers										
Equitable share and related	-	-	-	-	-	-	-	-	-	-
Infrastructure	(625)	-	77	-	-	-	(825)	-	-	(825)
Rural roads assets management systems grant	(902)	-	77	-	-	-	(825)	-	-	(825)
Capacity building and other current transfers	(943)	-	173	-	-	-	(870)	-	-	(870)
Local government financial management grant	(605)	-	31	-	-	-	(574)	-	-	(574)
Municipal Systems Improvement Grant	-	-	-	-	-	-	-	-	-	-
Expanded public works programme integrated grant for municipalities	(438)	-	143	-	-	-	(296)	-	-	(296)
Sub total direct transfers	(1 568)	-	250	-	-	-	(1 695)	-	-	(1 695)
Total: Transfers from National Treasury	(1 568)	-	250	-	-	-	(1 695)	-	-	(1 695)
Transfers for Provincial Departments										
Municipal Allocations from Provincial Department										
Provincial Treasury	(900)	(185)	51	-	-	-	(969)	-	-	(969)
Western Cape Financial Management Support Grant	-	-	-	-	-	-	-	-	-	-
Western Cape Financial Management Capability Building Grant	(835)	(185)	51	-	-	-	(969)	-	-	(969)
Western Cape Financial Management Capacity Building Grant	-	-	-	-	-	-	-	-	-	-
Community Safety	(956)	-	31	-	27	-	(828)	-	-	(828)
Safety initiative implementation - Whole of Society Approach (WOSA)	(887)	-	31	-	27	-	(828)	-	-	(828)
Local Government	(4 755)	(185)	17	-	204	-	(4 681)	35	-	(4 716)
Local Government Internship Grant	-	-	-	-	-	-	-	-	-	-
Western Cape Municipal Intervention Grant	(547)	-	17	-	99	-	(431)	-	-	(431)
Municipal Service Delivers and Capacity Building Grant	(0)	-	-	-	35	-	35	35	-	-
LOCAL000001835	-	(185)	-	-	-	-	(185)	-	-	(185)
Fire Service Capacity Building Grant	(3 570)	-	-	-	70	-	(3 500)	-	-	(3 500)
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	(6 610)	(370)	99	-	231	-	(6 478)	35	-	(6 513)
Transfers for Other Grant Providers										
Municipal Allocations from other grant providers										
<i>of which</i>										
Other Grant Providers	(248)	(130)	86	-	-	-	(322)	18	-	(339)
The Chemical industries Education and Training Authority	(32)	(130)	24	-	-	-	(138)	-	-	(138)
Nedbank Winter Outreach	0	-	-	-	-	-	0	0	-	-
LGSETA (251200031/251200032)	(62)	-	62	-	-	-	-	-	-	-
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	(248)	(130)	86	-	-	-	(322)	18	-	(339)
TOTAL GRANT ALLOCATIONS FROM PROVINCIAL, NATIONAL AND OTHER	(8 426)	(500)	435	-	231	-	(8 496)	52	-	(8 548)

The total unspent grants amounts to R 8.648 million at the end of March 2026. The Fire Service Capacity Building Grant amounts to 41% of the total unspent amount. This is due to the procurement processes and final awards only being concluded during the current month under review. The slow spending should be inline during the fourth quarter.

SECTION 4 - CAPITAL EXPENDITURE

Capital spending is primarily focused on IT infrastructure and emergency services equipment.

- **IT & Computer Equipment:** Financial Services and Corporate Services have utilized nearly 100% of their allocated R146,086 budget for new equipment.
- The total spend of the capital budget is 7%. This is due to the Fire Fighting Vehicles procurement process only being concluded and awarded during the month of February 2026. A formal order has been issued to the appointed service provider.



SECTION 5 - CASH AND INVESTMENT MANAGEMENT

The municipality's liquidity position as of 31 March 2026 is summarized below:

- **Cash in Bank: R2,807,913.09**
 - *ABSA:* R309,953.76
 - *FNB:* R2,362,725.53
 - *Nedbank:* R135,233.80
- **Call Investment Deposits: R14,516,289.92**
- **Total Cash Position: R8,726,708.00**

Commitments against Cash and Cash Equivalents		March 2026
Item	Amount	
Cash in Bank	2 807 913.09	
ABSA ACC NO. 1540000014	309 953.76	
FNB ACC NO. 62062151429	2 362 725.53	
NEDBANK ACC NO. 1178835510	135 233.80	
Call investment deposits	14 516 289.92	
Nedbank : 03/7881151625/000001	196 358.96	
Nedbank : 03/7881150777/000001	107 751.62	
Nedbank : 03/7881121858/000012	51 408.36	
Nedbank : 03/7881125551/000077	3 002 934.87	
Nedbank : 03/7881114568/000001	1 213 717.82	
ABSA : 9393988728	4 318 842.90	
ABSA : 9396449741	5 586 247.48	
FNB : 62835272361	39 027.91	
Total Cash and Cash equivalents	17 324 203.01	
Total commitments against cash	8 597 495.01	
Unspent Conditional Grants	8 495 725.38	
Creditors	101 769.63	
Retentions	-	
	8 726 708.00	

SECTION 6 - CREDITORS AND DEBTORS

DC5 Central Karoo - Supporting Table SC4 Monthly Budget Statement - aged creditors - M09 March

Description	NT Code	Budget Year 2025/26								Total
		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	
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	95	0	-	0	0	0	1	3	99
Auditor General	0800	-	-	-	-	-	-	-	-	-
Other	0900	3	-	-	-	-	-	-	-	3
Medical Aid deductions	0950	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	98	0	-	0	0	0	1	3	102

Overall creditors Position

- Total Creditors: R101 770
- Creditors older than 30 days: R3 786

Assessment

- Approximately 4% of total creditors are older than 30 days.

DCS Central Karoo - Supporting Table SC3 Monthly Budget Statement - aged debtors - M09 March

Description	NT Code	Budget Year: 2025/26								Total	Total over 90 days	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				
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	10	1	-	-	-	-	13	392	416	405	-	-
Total By Income Source	2000	10	1	-	-	-	-	13	392	416	405	-	-
2024/25 - totals only		82972	601	167	0	0	0	0	391728	475	392	0	0
Debtors Age Analysis By Customer Group													
Organs of State	2200	-	-	-	-	-	-	-	57	57	57	-	-
Commercial	2300	-	-	-	-	-	-	-	-	-	-	-	-
Households	2400	-	-	-	-	-	-	-	-	-	-	-	-
Other	2500	10	1	-	-	-	-	13	336	359	348	-	-
Total By Customer Group	2600	10	1	-	-	-	-	13	392	416	405	-	-

Overall Debtors Position

- Total Debtors: R415 944
- Debtors older than 1 year: R391 907

Assessment

- Approximately 94% of total debtors are older than one year.
- This indicates a very high concentration of long-outstanding debt, which is generally considered high risk and difficult to recover in municipal finance.

In terms of financial governance guidance from the National Treasury of South Africa, a debtor book with such a large proportion of aged debt typically signals:

- Weak revenue collection performance
- Possible billing or data quality issues
- Insufficient credit control and debt collection enforcement

Debtors by Customer Group

From the Customer Group Age Analysis:

Customer Group	Over 1 Year (R'000)
Organs of State	56,880
Commercial	0
Households	0
Other	335,027
Total	391,907

The majority of the debtors over 90 days pertains to previous councillors and the municipality are actively attempting to collect the outstanding debt.

SECTION 7 – IN-YEAR BUDGET TABLES

DC5 Central Karoo - Table C1 Monthly Budget Statement Summary - M09 March

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	1 527	68	822	1 145	(323)	-28%	1 527
Transfers and subsidies - Operational	47 733	45 225	46 907	10 273	43 499	35 180	8 319	0	46 907
Other own revenue	66 070	77 342	75 173	10 575	59 842	56 380	3 462	6%	75 173
Total Revenue (excluding capital transfers and contributions)	115 278	124 603	123 607	20 916	104 163	92 705	11 458	12%	123 607
Employee costs	68 655	67 136	68 610	5 821	56 656	51 457	5 199	10%	68 610
Remuneration of Councillors	5 640	5 677	5 747	579	4 097	4 310	(213)	-5%	5 747
Depreciation and amortisation	1 025	766	1 150	101	894	863	31	4%	1 150
Interest	789	52	52	-	-	39	(39)	-100%	52
Inventory consumed and bulk purchases	14 453	22 436	16 010	1 625	11 890	12 008	(118)	-1%	16 010
Transfers and subsidies	234	135	439	-	153	329	(176)	-54%	439
Other expenditure	24 907	28 283	35 794	1 725	23 895	26 846	(2 951)	-11%	35 794
Total Expenditure	115 703	124 486	127 802	9 851	97 585	95 852	1 733	2%	127 802
Surplus/(Deficit)	(425)	117	(4 195)	11 065	6 579	(3 146)	9 725	-309%	(4 195)
Transfers and subsidies - capital (monetary allocations)	430	2 000	4 196	-	-	3 147	(3 147)	-100%	4 196
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	5	2 117	2	11 065	6 579	1	6 578	683059%	2
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	5	2 117	2	11 065	6 579	1	6 578	683059%	2
Capital expenditure & funds sources									
Capital expenditure	3 663	2 057	4 954	24	340	3 715	(3 376)	-91%	4 954
Capital transfers recognised	3 214	-	4 545	-	105	3 409	(3 305)	-97%	4 545
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	449	2 057	408	24	235	306	(71)	-23%	408
Total sources of capital funds	3 663	2 057	4 954	24	340	3 715	(3 376)	-91%	4 954
Financial position									
Total current assets	23 460	13 596	16 026	-	26 646	-	-	-	16 026
Total non current assets	14 483	8 121	22 995	-	18 638	-	-	-	22 995
Total current liabilities	23 227	(79 695)	23 089	-	16 071	-	-	-	23 089
Total non current liabilities	13 643	-	13 643	-	13 643	-	-	-	13 643
Community wealth/Equity	5 911	(733)	11 278	-	8 991	-	-	-	11 278
Cash flows									
Net cash from (used) operating	80 586	8 722	11 890	21 362	102 076	8 917	(93 158)	-1045%	11 890
Net cash from (used) investing	-	(2 057)	(4 611)	(29)	(83)	(3 458)	(3 376)	98%	(4 611)
Net cash from (used) financing	-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the month/year end	93 273	6 665	12 460	21 333	107 174	10 640	(96 534)	-907%	12 460
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	10	1	-	-	-	-	13	392	416
Creditors Age Analysis									
Total Creditors	98	0	-	0	0	0	1	3	102

DC5 Central Karoo - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M09 March

Description	Ref	Budget Year 2025/26								
		2024/25 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue - Functional										
<i>Governance and administration</i>		56 381	55 348	53 569	10 832	48 233	40 177	8 056	20%	53 569
Executive and council		50 218	51 111	49 065	10 646	46 543	36 799	9 744	26%	49 065
Finance and administration		6 163	4 236	4 504	186	1 690	3 378	(1 688)	-50%	4 504
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		430	2 042	4 142	-	-	3 107	(3 107)	-100%	4 142
Community and social services		430	2 000	4 100	-	-	3 075	(3 075)	-100%	4 100
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		0	42	42	-	-	32	(32)	-100%	42
<i>Economic and environmental services</i>		58 897	69 213	70 092	10 085	55 931	52 569	3 361	6%	70 092
Planning and development		541	613	1 492	58	974	1 119	(145)	-13%	1 492
Road transport		58 356	68 600	68 600	10 026	54 956	51 450	3 506	7%	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	127 803	20 916	104 163	95 853	8 311	9%	127 803
Expenditure - Functional										
<i>Governance and administration</i>		41 231	36 132	39 622	2 751	29 333	29 717	(384)	-1%	39 622
Executive and council		11 814	11 181	11 920	898	8 473	8 940	(466)	-5%	11 920
Finance and administration		27 792	23 799	26 551	1 789	20 195	19 913	281	1%	26 551
Internal audit		1 626	1 152	1 152	64	664	864	(199)	-23%	1 152
<i>Community and public safety</i>		9 113	11 470	11 731	845	7 751	8 798	(1 047)	-12%	11 731
Community and social services		2 859	4 116	4 284	228	2 326	3 213	(888)	-28%	4 284
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		49	-	152	-	17	114	(98)	-85%	152
Housing		-	-	-	-	-	-	-	-	-
Health		6 205	7 354	7 294	617	5 409	5 471	(62)	-1%	7 294
<i>Economic and environmental services</i>		65 409	76 884	76 449	6 255	60 501	57 337	3 164	6%	76 449
Planning and development		5 070	8 284	7 876	596	5 711	5 907	(196)	-3%	7 876
Road transport		60 340	68 600	68 573	5 659	54 790	51 430	3 360	7%	68 573
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	127 802	9 851	97 585	95 852	1 733	2%	127 802
Surplus/ (Deficit) for the year		(82)	2 117	2	11 065	6 579	1	6 578	6830.5898	2

DC5 Central Karoo - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M09 March

Vote Description	Ref	Budget Year 2025/26								
		2024/25 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote										
Vote 1 - [NAME OF VOTE 1]	1	50 218	51 111	49 065	10 646	46 543	36 799	9 744	26.5%	49 065
Vote 2 - [NAME OF VOTE 2]		-	-	-	-	-	-	-	-	-
Vote 3 - [NAME OF VOTE 3]		3 207	2 192	2 906	63	666	2 180	(1 513)	-69.4%	2 906
Vote 4 - [NAME OF VOTE 4]		3 927	4 700	7 232	181	1 998	5 424	(3 426)	-63.2%	7 232
Vote 5 - [NAME OF VOTE 5]		58 356	68 600	68 600	10 026	54 956	51 450	3 506	6.8%	68 600
Vote 6 - [NAME OF VOTE 6]		-	-	-	-	-	-	-	-	-
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	127 803	20 916	104 163	95 853	8 311	8.7%	127 803
Expenditure by Vote										
Vote 1 - [NAME OF VOTE 1]	1	12 867	12 388	12 721	876	8 827	9 540	(713)	-7.5%	12 721
Vote 2 - [NAME OF VOTE 2]		0	-	-	-	-	-	-	-	-
Vote 3 - [NAME OF VOTE 3]		22 128	18 136	19 849	1 555	16 295	14 887	1 408	9.5%	19 849
Vote 4 - [NAME OF VOTE 4]		20 442	25 410	26 680	1 762	17 666	20 010	(2 344)	-11.7%	26 680
Vote 5 - [NAME OF VOTE 5]		60 351	68 553	68 553	5 659	54 797	51 415	3 382	6.6%	68 553
Vote 6 - [NAME OF VOTE 6]		-	-	-	-	-	-	-	-	-
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	127 802	9 851	97 585	95 852	1 733	1.8%	127 802
Surplus/ (Deficit) for the year	2	(79)	2 117	2	11 065	6 579	1	6 578	683059.1%	2

DC5 Central Karoo - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M09 March

Description	Ref	Budget Year 2025/26								
		2024/25 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	227	9	21	170	(149)	-88%	227
Agency services		6 163	8 185	6 139	533	4 793	4 604	189	4%	6 139
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		-	-	-	-	-	-	-	-	-
Interest from Current and Non Current Assets		1 475	2 036	1 527	68	822	1 145	(323)	-28%	1 527
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		-	100	100	-	-	75	(75)	-100%	100
Licence and permits		64	51	61	4	45	46	(0)	-1%	61
Special rating levies		-	-	-	-	-	-	-	-	-
Operational Revenue		58 586	68 647	68 647	10 029	54 982	51 485	3 497	7%	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	46 907	10 273	43 499	35 180	8 319	24%	46 907
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	123 607	20 916	104 163	92 705	11 458	12%	123 607
Expenditure By Type										
Employee related costs		68 655	67 136	68 610	5 821	56 656	51 457	5 199	10%	68 610
Remuneration of councillors		5 640	5 677	5 747	579	4 097	4 310	(213)	-5%	5 747
Bulk purchases - electricity		-	-	-	-	-	-	-	-	-
Inventory consumed		14 453	22 436	16 010	1 625	11 890	12 008	(118)	-1%	16 010
Debt impairment		-	-	-	-	-	-	-	-	-
Depreciation and amortisation		1 025	766	1 150	101	894	863	31	4%	1 150
Interest		789	52	52	-	-	39	(39)	-100%	52
Contracted services		7 097	6 771	11 387	229	3 646	8 540	(4 894)	-57%	11 387
Transfers and subsidies		234	135	439	-	153	329	(176)	-54%	439
Irrecoverable debts written off		-	-	-	-	-	-	-	-	-
Operational costs		17 098	21 513	24 408	1 496	20 249	18 306	1 943	11%	24 408
Losses on Disposal of Assets		-	-	-	-	-	-	-	-	-
Other Losses		713	-	-	-	-	-	-	-	-
Total Expenditure		115 703	124 486	127 802	9 851	97 585	95 852	1 733	2%	127 802
Surplus/(Deficit)		(425)	117	(4 195)	11 065	6 579	(3 146)	9 725	(0)	(4 195)
Transfers and subsidies - capital (monetary allocations)		430	2 000	4 196	-	-	3 147	(3 147)	(0)	4 196
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		5	2 117	2	11 065	6 579	1	6 578	7	2
Income Tax		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		5	2 117	2	11 065	6 579	1	6 578	7	2
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		5	2 117	2	11 065	6 579	1	6 578	7	2
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		5	2 117	2	11 065	6 579	1	6 578	7	2

References

1. Material variances to be explained on Table SC1

Total Revenue (excluding capital transfers and contributions) including capi	115 708	126 603	127 803	20 916	104 163	95 853				127 803
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DC5 Central Karoo - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M09 March

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 - [NAME OF VOTE 1]		19	-	-	-	30	-	30	#DIV/0!	-
Vote 2 - [NAME OF VOTE 2]		-	-	-	-	-	-	-	-	-
Vote 3 - [NAME OF VOTE 3]		414	-	-	-	-	-	-	-	-
Vote 4 - [NAME OF VOTE 4]		597	-	-	-	74	-	74	#DIV/0!	-
Vote 5 - [NAME OF VOTE 5]		-	-	-	-	-	-	-	-	-
Vote 6 - [NAME OF VOTE 6]		-	-	-	-	-	-	-	-	-
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	-	-	-	103	-	103	#DIV/0!	-
Single Year expenditure appropriation	2									
Vote 1 - [NAME OF VOTE 1]		12	9	18	-	10	14	(4)	-30%	18
Vote 2 - [NAME OF VOTE 2]		-	-	-	-	-	-	-	-	-
Vote 3 - [NAME OF VOTE 3]		145	16	180	-	163	135	28	20%	180
Vote 4 - [NAME OF VOTE 4]		2 475	2 033	4 755	24	64	3 566	(3 502)	-98%	4 755
Vote 5 - [NAME OF VOTE 5]		-	-	-	-	-	-	-	-	-
Vote 6 - [NAME OF VOTE 6]		-	-	-	-	-	-	-	-	-
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	4 954	24	236	3 715	(3 479)	-94%	4 954
Total Capital Expenditure		3 663	2 057	4 954	24	340	3 715	(3 376)	-91%	4 954
Capital Expenditure - Functional Classification										
Governance and administration		1 188	24	198	-	202	149	53	36%	198
Executive and council		628	9	18	-	39	13	25	190%	18
Finance and administration		560	16	181	-	163	136	28	20%	181
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		2 454	61	4 523	4	24	3 392	(3 368)	-99%	4 523
Community and social services		2 453	-	4 462	-	-	3 346	(3 346)	-100%	4 462
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		1	61	61	4	24	46	(22)	-48%	61
Economic and environmental services		21	1 972	233	20	114	174	(61)	-35%	233
Planning and development		21	1 972	233	20	114	174	(61)	-35%	233
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	4 954	24	340	3 715	(3 376)	-91%	4 954
Funded by:										
National Government		761	-	84	-	105	63	42	66%	84
Provincial Government		2 453	-	4 462	-	-	3 346	(3 346)	-100%	4 462
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		3 214	-	4 545	-	105	3 409	(3 305)	-97%	4 545
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		449	2 057	408	24	235	306	(71)	-23%	408
Total Capital Funding		3 663	2 057	4 954	24	340	3 715	(3 376)	-91%	4 954

References

- Municipalities may choose to appropriate for capital expenditure for three years or for one year (if one year appropriation projected expenditure required for yr2 and yr3).
- Include capital component of PPP unitary payment
- Capital expenditure by functional classification must reconcile to the total of multi-year and single year appropriations
- Include expenditure on investment property, intangible and biological assets
- Include finance leases and PPP capital funding component of unitary payment - total borrowing/repayments to reconcile to changes in Table SA17
- Total Capital Funding must balance with Total Capital Expenditure

DC5 Central Karoo - Table C6 Monthly Budget Statement - Financial Position - M09 March

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	5 182	16 922	5 182
Trade and other receivables from exchange transactions		389	663	389	390	389
Receivables from non-exchange transactions		-	-	-	-	-
Current portion of non-current receivables		655	1 581	655	655	655
Inventory		1 378	-	1 378	610	1 378
VAT		(202)	4 688	(95)	(399)	(95)
Other current assets		16 059	-	8 518	8 467	8 518
Total current assets		23 460	13 596	16 026	26 646	16 026
Non current assets						
Investments		-	-	-	-	-
Investment property		-	-	-	-	-
Property, plant and equipment		7 700	8 121	16 212	11 855	16 212
Biological assets		-	-	-	-	-
Living and non-living resources		-	-	-	-	-
Heritage assets		-	-	-	-	-
Intangible assets		37	-	37	37	37
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		14 483	8 121	22 995	18 638	22 995
TOTAL ASSETS		37 943	21 717	39 022	45 284	39 022
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Financial liabilities		-	-	-	-	-
Consumer deposits		-	-	-	-	-
Trade and other payables from exchange transactions		13 843	(72 763)	12 784	838	12 784
Trade and other payables from non-exchange transactions		3 629	(8 144)	3 629	7 734	3 629
Provision		6 490	-	6 490	6 490	6 490
VAT		(735)	1 213	186	1 009	186
Other current liabilities		-	-	-	-	-
Total current liabilities		23 227	(79 695)	23 089	16 071	23 089
Non current liabilities						
Financial liabilities		-	-	-	-	-
Provision		2 829	-	2 829	2 829	2 829
Long term portion of trade payables		-	-	-	-	-
Other non-current liabilities		10 814	-	10 814	10 814	10 814
Total non current liabilities		13 643	-	13 643	13 643	13 643
TOTAL LIABILITIES		36 870	(79 695)	36 732	29 714	36 732
NET ASSETS	2	1 073	101 412	2 290	15 570	2 290
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		5 911	(733)	11 278	8 991	11 278
Reserves and funds		-	-	-	-	-
Other		-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	5 911	(733)	11 278	8 991	11 278

DC5 Central Karoo - Table C7 Monthly Budget Statement - Cash Flow - M09 March

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										
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		-	-	-	-	-	-	-	-	-
Service charges		-	-	-	-	-	-	-	-	-
Other revenue		144 716	94 890	94 890	13 041	75 342	71 168	4 174	6%	94 890
Transfers and Subsidies - Operational		-	45 225	45 839	10 243	48 004	34 379	13 625	40%	45 839
Transfers and Subsidies - Capital		-	2 366	5 227	-	-	3 920	(3 920)	-100%	5 227
Interest		-	2 036	1 593	14	245	1 195	(950)	-80%	1 593
Dividends		-	-	-	-	-	-	-	-	-
Payments										
Suppliers and employees		(64 129)	(135 608)	(135 608)	(1 935)	(21 515)	(101 706)	(80 191)	79%	(135 608)
Interest		-	(52)	(52)	-	-	(39)	(39)	100%	(52)
Transfers and Subsidies		-	(135)	-	-	-	-	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES		80 586	8 722	11 890	21 362	102 076	8 917	(93 158)	-1045%	11 890
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)	(4 611)	(29)	(83)	(3 458)	(3 376)	98%	(4 611)
NET CASH FROM/(USED) INVESTING ACTIVITIES		-	(2 057)	(4 611)	(29)	(83)	(3 458)	(3 376)	98%	(4 611)
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	7 279	21 333	101 993	5 459			7 279
Cash/cash equivalents at beginning:		12 687	-	5 181	-	5 181	5 181			5 181
Cash/cash equivalents at month/year end:		93 273	6 665	12 460	21 333	107 174	10 640			12 460

QUALITY CERTIFICATE

I, A Makendlana, 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 March 2025/2026 financial year, has been prepared in accordance with the Municipal Finance Management Act and regulations made under the Act.

Print Name : AMOS C MAKENDLANA
Acting Municipal Manager

Signature 

Date : 14 April 2026

NON-FINANCIAL PERFORMANCE REPORTING – QUARTER 3 (01 JANUARY – 31 MARCH 2026)

Disclaimer

This Quarterly Performance Assessment Report, w.r.t. the non-financial information, is based on reported information only, and is un-audited. This report is subject to change on finalisation of the Internal Performance Audit Report for the third (3^d) Quarter (01 January – 30 June 2026) of the 2025/2026 financial year.

1. Purpose

- (a) The purpose of this report is to inform Council of the progress made in implementing the Key Performance Indicators (KPIs) in support of the development priorities and strategic objectives set out in the Municipality's Integrated Development Plan (IDP) and the Service Delivery and Budget Implementation Plan (SDBIP) for the third quarter (01 January – 31 March 2026) of the 2025/2026 financial year.

2. Legislative requirements

- (a) The SDBIP is defined in terms of Section 1 of the Local Government: Municipal Finance Management Act, 56 (Act 56 of 2003) (MFMA), and the format of the SDBIP is prescribed by the MFMA Circular 13.
- (b) Section 41(1) (e) of the Local Government: Municipal Systems Act, 32 (Act 32 of 2000) (MSA), prescribes that a process must be established of regular reporting to Council.
- (c) This report is a requirement in terms of Section 52 of the MFMA which provide for:
- The Executive Mayor, to submit to council within 30 days of the end of each quarter, a report on the implementation of the budget and financial state of affairs of the municipality;
 - The Accounting Officer, while conducting the above, must take into account:
 - Section 71 Reports;
 - Performance in line with the Service Delivery and Budget Implementation Plans.

3. Background to the format and monitoring of the SDBIP

3.1 Format

- (a) The Municipality's SDBIP consists of a Top Layer (TL) as well as a Departmental Plan for each individual Department.
- (b) For purposes of reporting, the TL SDBIP is used to report to Council and the Community on the organisational performance of the Municipality.
- (c) The TL SDBIP measures the achievement of performance indicators with regards to the provision of basic services as prescribed by Section 10 of the Local Government: Municipal Planning and Performance Regulations of 2001, National Key Performance Areas and Strategic Objectives as detailed in the Integrated Development Plan (IDP) of the Central Karoo District Municipality. The Top Layer SDBIP 2025/26 was approved by the Executive Mayor on 26 June 2025.
- (d) The Departmental SDBIP measures the achievement of performance indicators that have been determined with regard to operational service delivery within each department and have been aligned with the Top Layer SDBIP.
The Departmental Plans have been approved by the Municipal Manager.
- (e) The overall assessment of actual performance against targets set for the key performance indicators as documented in the SDBIP is illustrated in terms of the following assessment methodology:

	Category	Explanation
	KPI Not Yet Measured	KPI's with no targets or actual results for the selected period
	KPI Not Met	Actual vs. target less than 75%
	KPI Almost Met	Actual vs. target between 75% and 100%
	KPI Met	Actual vs. target 100% achieved
	KPI Well Met	Actual vs. target more than 100% and less than 150% achieved
	KPI Extremely Well Met	Actual vs. target more than 150% achieved

Table 1: Description of colour codes

- (f) The Performance Management System is an internet-based system and it uses, as its basis, the approved SDBIP. The SDBIP is a layered plan comprising of Top Layer SDBIP and Departmental SDBIPs.
- (g) Performance reports on the Top Layer SDBIP is submitted to the Council on a quarterly, half - yearly and annual basis.
- (i) This non-financial part of the report is based on the Top Layer SDBIP 2025/2026 and comprises of the following:
 - Summary of the overall performance of the Municipality in terms of the National Key Performance Areas of Local Government;
 - Summary of the overall performance of the Municipality in terms of the seven (7) Strategic Objectives; and
 - A detailed performance review per Strategic Objective.

3.2 Monitoring

- (a) The Municipality utilises an electronic web-based system that is monthly updated with actual performance.
- (b) The system closes every month between the 10th and the 15th day for updates of the previous month's actual performance as a control measure to ensure that performance is updated and monitored on a monthly basis. No access is available to a month's performance indicators after closure of the system. This is to ensure that the level of performance is consistent for a particular period in the various levels at which reporting takes place. Departments must motivate to the Municipal Manager should they require the system to be re-opened once the system is closed.
- (c) The system provides management information in graphs and indicates actual performance against targets. The graphs provide a good indication of performance progress and where corrective action is required.
- (d) The system requires key performance indicator owners to update performance comments for each actual result captured, which provides a clear indication of how the actual was calculated/ reached and serves as part of the portfolio of evidence (POE) for auditing purposes.
- (e) In terms of Section 46(1) (a) (iii) of the MSA the Municipality must reflect annually in the Annual Performance Report on measures taken to improve performance, in other words targets not achieved. The system utilised requires corrective actions to be captured for targets not achieved.

4. Actual performance for the first (1st) Quarter (01 July – September 2025)

- (a) The Top Layer SDBIP contains performance indicators per Strategic Objective and comments with corrective measures with regard to targets not achieved.
- (b) Overall performance (dashboard) per National Key Performance Area and municipal Strategic Objectives will be provided for in Section 5 of this report.
- (c) A detailed analysis of actual performance for the third (3rd) Quarter (01 January – 31 March 2026) of the 2025/2026 financial year, is provided for in Section 6 of this report.

5. Overall performance of the Municipality

(a) Dashboard summary per National Key Performance Area (NKPA) for the period – 01 January – 31 March 2026

Overall Performance Summary: Quarter 3 (2025/26)

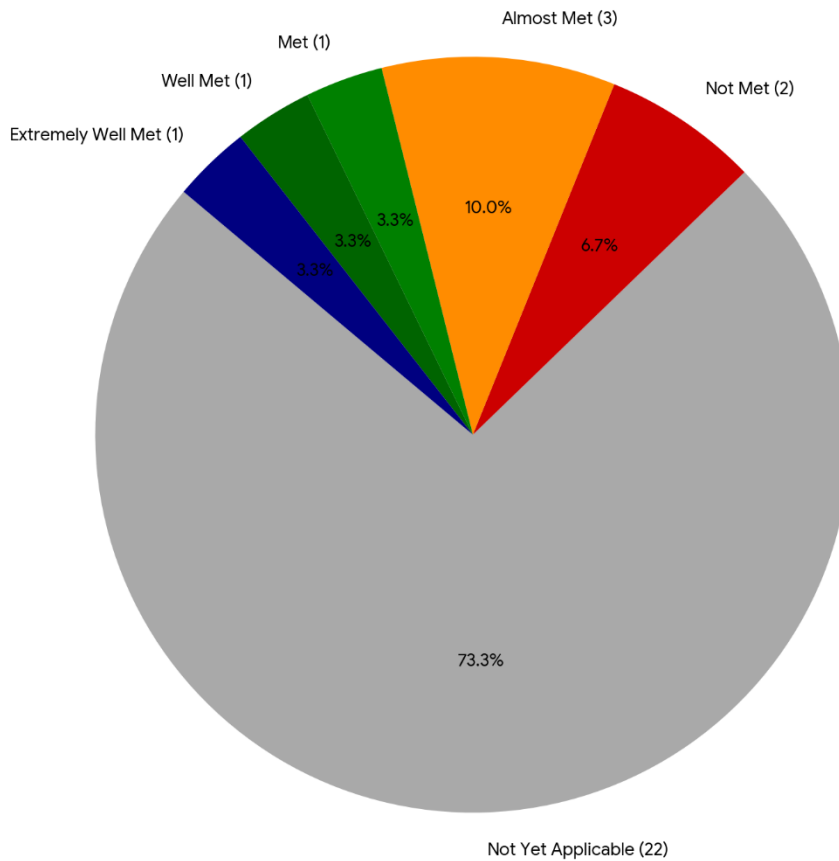


Figure 1: Graphs: Overall Performance on National KPA's

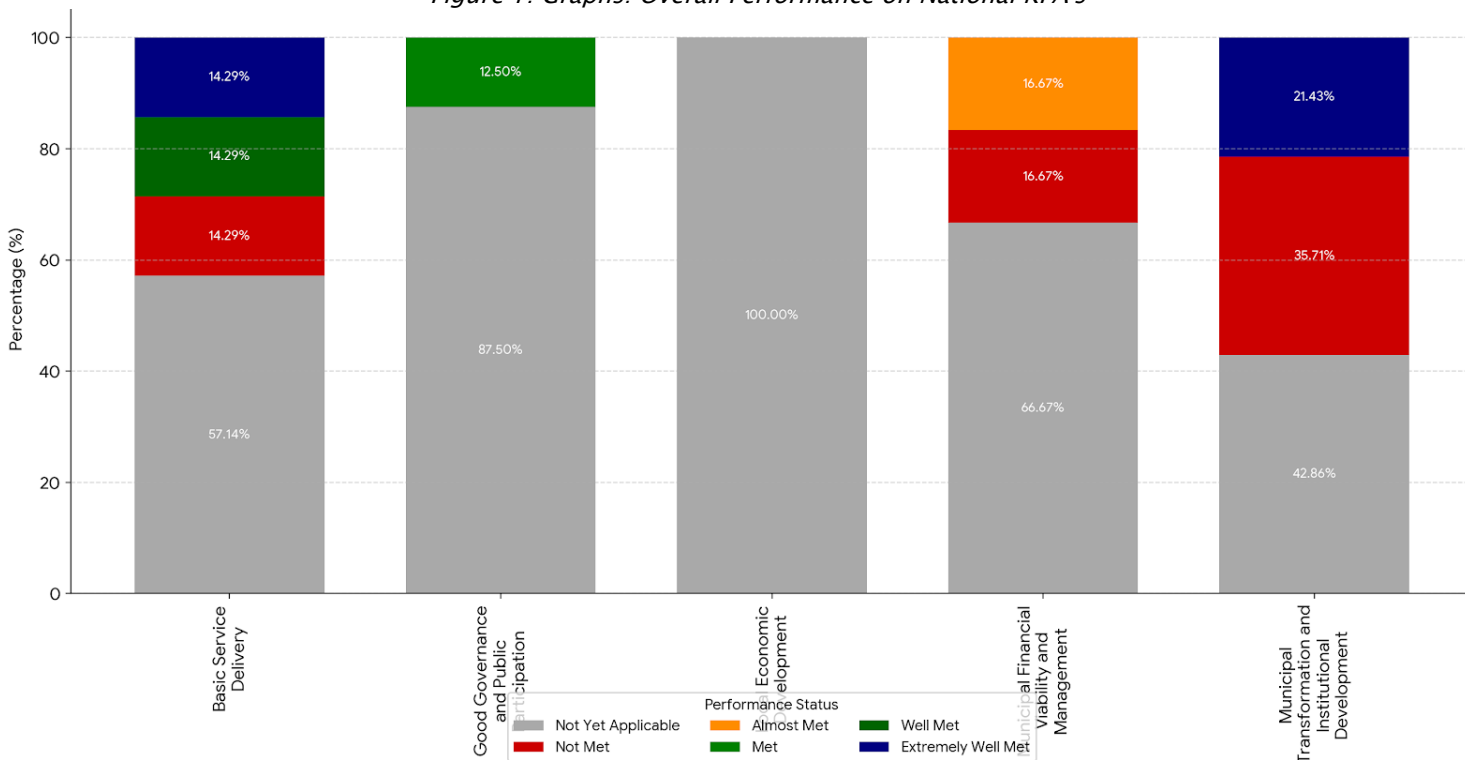


Figure 2: Overall Performance on National KPA's

(b) Dashboard summary per Strategic Objective for the period – 01 January – 31 March 2026

Overall Performance Summary: Quarter 3 (2025/26)

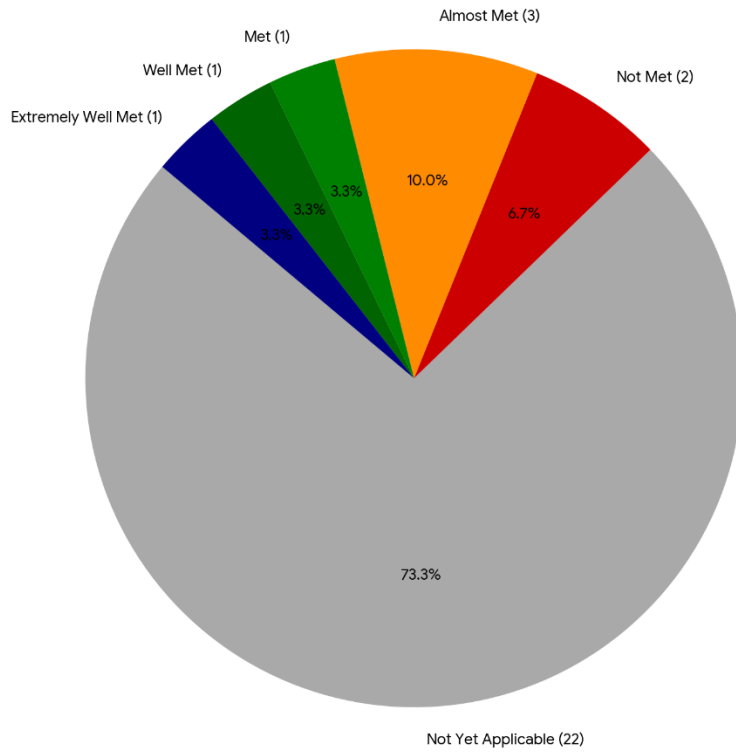


Figure 3: Graphs: Overall performance per Strategic Objective

Performance per Strategic Objective: Quarter 3 (2025/26)

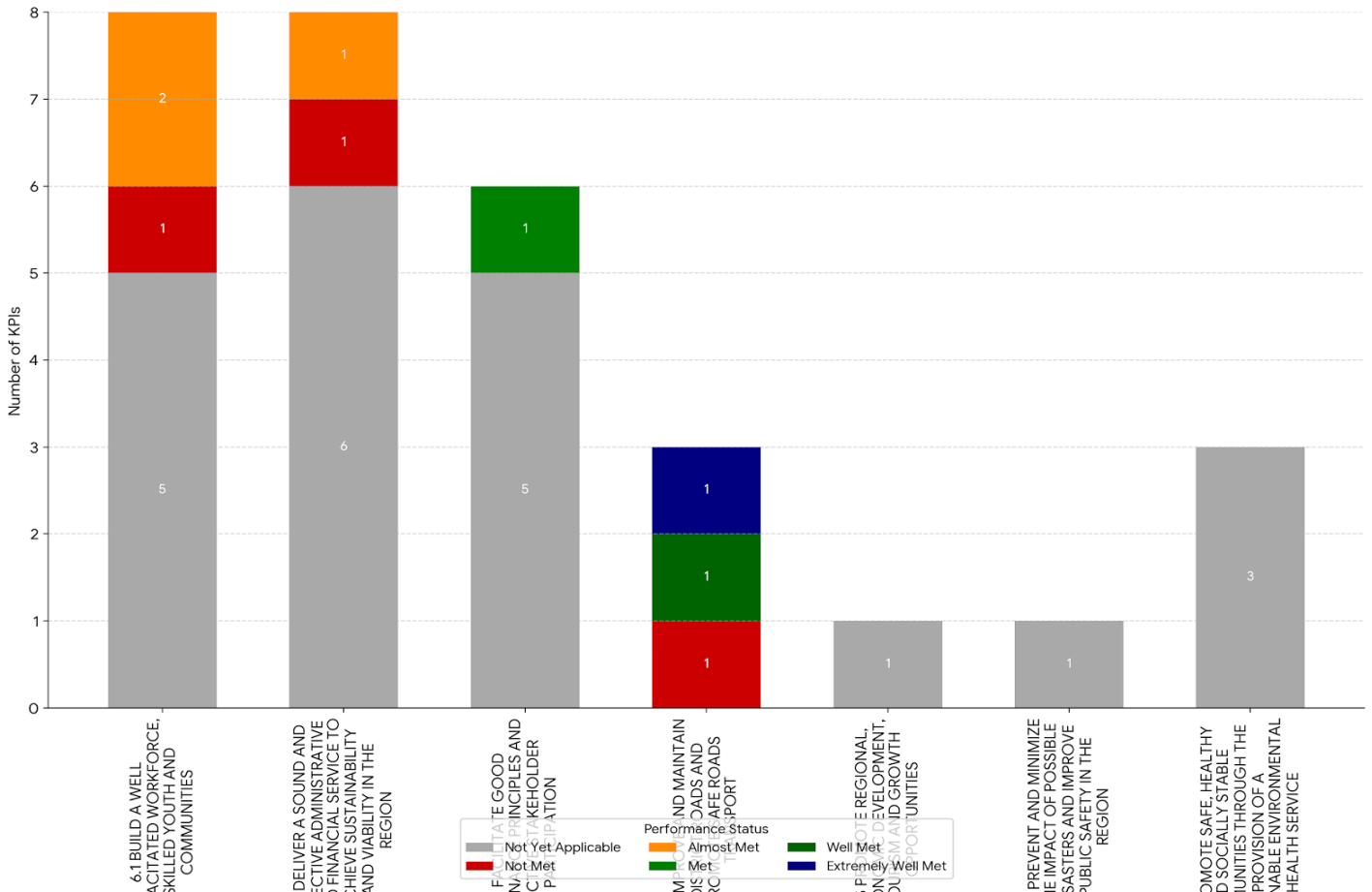


Figure 4: Overall performance per Strategic Objective

6. Actual Strategic performance and corrective measures that will be implemented

6.1 BUILD A WELL CAPACITATED WORKFORCE, SKILLED YOUTH AND COMMUNITIES

REF	KPI NAME	DESCRIPTION OF UNIT OF MEASUREMENT	QUARTER 3 (JANUARY – MARCH 2026)		
			CORRECTIVE MEASURES	TARGET	ACTUAL
TL85	Review the organisational structure (Macro) and submit to Council for approval by 31 May 2026	Organisational structure reviewed and submitted to Council		0	0
TL94	Spend 0.5% of the municipality's personnel budget on training by 30 June 2026 [(Total Actual Training Expenditure/ Total personnel Budget) x100]	% of the personnel budget spent on training		0%	0%
TL95	Review the Workplace Skills Plan and submit to LGSETA by 30 April 2026	Workplace Skills Plan reviewed and submitted		0	0
TL96	The number of people from the employment equity target groups employed (appointed) in the three highest levels of management in compliance with the municipality's approved Equity Plan as at 30 June 2026	Number of people employed		0	0

REF	KPI NAME	DESCRIPTION OF UNIT OF MEASUREMENT	QUARTER 3 (JANUARY – MARCH 2026)		
			CORRECTIVE MEASURES	TARGET	ACTUAL
TL97	Fill all budgeted vacant posts within 6 months from position becoming vacant in terms of Regulation 890 (MSR)	% of budgeted vacant posts filled within 6 months	[D60] HR Manager: The transfer of roads and the freezing of all new roads appointments have influenced our ability to be able to fill budgeted vacant posts. (March 2026)	100%	14.29%
TL09	Submission of WSP Input by 30 November	Number of inputs submitted		0	0
TL113	Compile and submit quarterly Training Evaluation Reports to Manager HR	Number of reports submitted		3	2
TL114	Conduct one (1) formal Mentoring/Coaching session per quarter and submit signed record of development objectives to Manager HR	Number of sessions conducted		3	2

SUMMARY OF RESULTS: BUILD A WELL CAPACITATED WORKFORCE, SKILLED YOUTH AND COMMUNITIES

N/A	KPI Not Yet Applicable	KPIs with no targets or actuals in the selected period.	5
R	KPI Not Met	0% <= Actual/Target <= 74.999%	1
O	KPI Almost Met	75.000% <= Actual/Target <= 99.999%	2
G	KPI Met	Actual meets Target (Actual/Target = 100%)	0
G2	KPI Well Met	100.001% <= Actual/Target <= 149.999%	0
B	KPI Extremely Well Met	150.000% <= Actual/Target	0
	Total KPIs:		8

6.2 DELIVER A SOUND AND EFFECTIVE ADMINISTRATIVE AND FINANCIAL SERVICE TO ACHIEVE SUSTAINABILITY AND VIABILITY IN THE REGION

REF	KPI NAME	DESCRIPTION OF UNIT OF MEASUREMENT	QUARTER 3 (JANUARY – MARCH 2026)		
			CORRECTIVE MEASURES	TARGET	ACTUAL
TL82	Spend 90% of the municipal capital budget by 30 June 2026 {(Actual amount spent /Total amount budgeted) X100}	% of capital budget spent	[D1] Municipal Manager: A formal order has been issued to the appointed service provider. (March 2026)	65%	12%

REF	KPI NAME	DESCRIPTION OF UNIT OF MEASUREMENT	QUARTER 3 (JANUARY – MARCH 2026)		
			CORRECTIVE MEASURES	TARGET	ACTUAL
L86	Review 19 budget related policies and submit to Council for approval by 31 May 2026	Number of policies reviewed and submitted to Council for approval		0	0
TL87	Review and submit the MFMA delegation register to Council for approval by 31 May 2026	MFMA delegation registered reviewed and submitted to Council for approval		0	0
TL88	Compile and submit the financial statements to the Auditor-General by 31 August 2025	Financial statements compiled and submitted to the Auditor-General		0	0
TL89	Financial viability measured in terms of the municipality's ability to meet its service debt obligations as at 30 June 2026 [(Short Term Borrowing + Bank Overdraft + Short Term Lease + Long Term Borrowing + Long Term Lease) / Total Operating Revenue - Operating Conditional Grant) x 100]	% of debt coverage		0%	0%
TL90	Financial viability measured in terms of the available cash to cover fixed operating expenditure as at 30 June 2022 [(Cash and Cash Equivalents - Unspent Conditional Grants - Overdraft) + Short Term Investment) / Monthly Fixed Operational Expenditure excluding (Depreciation, Amortisation, and Provision for Bad Debts, Impairment and Loss on Disposal of Assets)]	Cost coverage as at 30 June 2026		0	0

REF	KPI NAME	DESCRIPTION OF UNIT OF MEASUREMENT	QUARTER 3 (JANUARY – MARCH 2026)		
			CORRECTIVE MEASURES	TARGET	ACTUAL
TL91	Achieve a current ratio of 1:1 by 30 June 2026 (Current assets : Current liabilities)	Number of times the Municipality can pay back its short term- liabilities with its short-term assets by 30 June 2026		0	0
TL105	Spend 90% of the grant funding by 30 June 2026 {(Actual amount spent /Total amount budgeted) X100}	% of budget spent	[D1111] Director: Socio Economic Services: All bids were awarded, and service providers appointed. Strict timelines were set for service providers to ensure the delivery of goods, thereby ensuring the spending of grant funding. (March 2026)	65%	49%

SUMMARY OF RESULTS: DELIVER A SOUND AND EFFECTIVE ADMINISTRATIVE AND FINANCIAL SERVICE TO ACHIEVE SUSTAINABILITY AND VIABILITY IN THE REGION

N/A	KPI Not Yet Applicable	KPIs with no targets or actuals in the selected period.	6
R	KPI Not Met	0% <= Actual/Target <= 74.999%	1
O	KPI Almost Met	75.000% <= Actual/Target <= 99.999%	1
G	KPI Met	Actual meets Target (Actual/Target = 100%)	0
G2	KPI Well Met	100.001% <= Actual/Target <= 149.999%	0
B	KPI Extremely Well Met	150.000% <= Actual/Target	0
	Total KPIs:		8

6.3 FACILITATE GOOD GOVERNANCE PRINCIPLES AND EFFECTIVE STAKEHOLDER PARTICIPATION

REF	KPI NAME	DESCRIPTION OF UNIT OF MEASUREMENT	QUARTER 3 (JANUARY – MARCH 2026)		
			CORRECTIVE MEASURES	TARGET	ACTUAL
TL83	Review the Risk Based Audit Plan (RBAP) and submit to the Audit Committee for approval by 30 June 2026	RBAP revised and submitted to the Audit Committee		0	0
TL84	Complete 80% of the audits as per the RBAP by 30 June 2026 [(Audits completed for the year/audits planned for the year according to the RBAP) x100]	% audits completed		0%	0%

REF	KPI NAME	DESCRIPTION OF UNIT OF MEASUREMENT	QUARTER 3 (JANUARY – MARCH 2026)		
			CORRECTIVE MEASURES	TARGET	ACTUAL
TL92	Submit the draft Annual Report in Council by 31 January 2026	Draft Annual Report submitted in Council		1	1
TL93	Review Corporate and HR policies and submit to Council for approval by 30 June 2026	Number of policies reviewed and submitted		0	0
TL99	Develop the IDP and Budget Process Plan and submit to Council by 31 August 2025	IDP and Budget Process Plan submitted		0	0
TL100	Submit the final IDP to Council by 31 May 2026 for approval	Final IDP submitted for approval		0	0

SUMMARY OF RESULTS: FACILITATE GOOD GOVERNANCE PRINCIPLES AND EFFECTIVE STAKEHOLDER PARTICIPATION

N/A	KPI Not Yet Applicable	KPIs with no targets or actuals in the selected period.	5
R	KPI Not Met	0% <= Actual/Target <= 74.999%	0
O	KPI Almost Met	75.000% <= Actual/Target <= 99.999%	0
G	KPI Met	Actual meets Target (Actual/Target = 100%)	1
G2	KPI Well Met	100.001% <= Actual/Target <= 149.999%	0
B	KPI Extremely Well Met	150.000% <= Actual/Target	0
	Total KPIs:		6

6.4 IMPROVE AND MAINTAIN DISTRICT ROADS AND PROMOTE SAFE ROADS TRANSPORT

REF	KPI NAME	DESCRIPTION OF UNIT OF MEASUREMENT	QUARTER 3 (JANUARY – MARCH 2026)		
			CORRECTIVE MEASURES	TARGET	ACTUAL
TL106	Create job opportunities in terms of skills and labour needs within identified road projects by June 2026	Number of job opportunities created		20	60
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		65%	79.21%
TL108	Regravel 40 kilometres of road by 30 June 2026	Number of kilometres regavelled	[D184] Senior Manager: Roads and Infrastructure: Revised operational planning will be implemented to optimize the reduced team capacity, including focused scheduling and improved plant availability. Additional internal resource realignment will be considered where possible to recover lost production time and work towards achieving the	30	15.45

REF	KPI NAME	DESCRIPTION OF UNIT OF MEASUREMENT	QUARTER 3 (JANUARY – MARCH 2026)		
			CORRECTIVE MEASURES	TARGET	ACTUAL
			<p>annual 40 km target by 30 June 2026. (January 2026)</p> <p>[D184] Senior Manager: Roads and Infrastructure: No corrective measures, target met. (February 2026)</p> <p>[D184] Senior Manager: Roads and Infrastructure: Our regravelling projects were put on hold because of extensive flood damage across the district. The regravelling teams are assisting with the emergency works, thus no resource was available to go on with regravelling work. Once the flood damage work is done, regravelling projects can start again. (March 2026)</p>		

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

N/A	KPI Not Yet Applicable	KPIs with no targets or actuals in the selected period.	0
R	KPI Not Met	0% <= Actual/Target <= 74.999%	1
O	KPI Almost Met	75.000% <= Actual/Target <= 99.999%	0
G	KPI Met	Actual meets Target (Actual/Target = 100%)	0
G2	KPI Well Met	100.001% <= Actual/Target <= 149.999%	1
B	KPI Extremely Well Met	150.000% <= Actual/Target	1
	Total KPIs:		3

6.5 PROMOTE REGIONAL, ECONOMIC DEVELOPMENT, TOURISM AND GROWTH OPPORTUNITIES

REF	KPI NAME	DESCRIPTION OF UNIT OF MEASUREMENT	QUARTER 3 (JANUARY – MARCH 2026)		
			CORRECTIVE MEASURES	TARGET	ACTUAL
TL98	Create full time equivalent (FTE's) through expenditure with the EPWP job creation initiatives by 30 June 2026	Number of full time equivalent (FTE's) created		0	0

SUMMARY OF RESULTS: PROMOTE REGIONAL, ECONOMIC DEVELOPMENT, TOURISM AND GROWTH OPPORTUNITIES

N/A	KPI Not Yet Applicable	KPIs with no targets or actuals in the selected period.	1
R	KPI Not Met	0% <= Actual/Target <= 74.999%	0
O	KPI Almost Met	75.000% <= Actual/Target <= 99.999%	0
G	KPI Met	Actual meets Target (Actual/Target = 100%)	0

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

6.6 PREVENT AND MINIMIZE THE IMPACT OF POSSIBLE DISASTERS AND IMPROVE PUBLIC SAFETY IN THE REGION

REF	KPI NAME	DESCRIPTION OF UNIT OF MEASUREMENT	QUARTER 3 (JANUARY – MARCH 2026)		
			CORRECTIVE MEASURES	TARGET	ACTUAL
TL104	Review the Disaster Management Plan and submit to Council by 31 May 2026	Disaster Management Plan reviewed and submitted		0	0

SUMMARY OF RESULTS: PREVENT AND MINIMIZE THE IMPACT OF POSSIBLE DISASTERS AND IMPROVE PUBLIC SAFETY IN THE REGION

N/A	KPI Not Yet Applicable	KPIs with no targets or actuals in the selected period.	1
R	KPI Not Met	0% <= Actual/Target <= 74.999%	0
O	KPI Almost Met	75.000% <= Actual/Target <= 99.999%	0
G	KPI Met	Actual meets Target (Actual/Target = 100%)	0
G2	KPI Well Met	100.001% <= Actual/Target <= 149.999%	0
B	KPI Extremely Well Met	150.000% <= Actual/Target	0
	Total KPIs:		1

6.7 PROMOTE SAFE, HEALTHY AND SOCIALLY STABLE COMMUNITIES THROUGH THE PROVISION OF A SUSTAINABLE ENVIRONMENTAL HEALTH SERVICE

REF	KPI NAME	DESCRIPTION OF UNIT OF MEASUREMENT	QUARTER 3 (JANUARY – MARCH 2026)		
			CORRECTIVE MEASURES	TARGET	ACTUAL
TL101	Compile and submit bi-annual Water Quality Evaluation Reports to the Beaufort West, Prince Albert & Laingsburg Water Service Authorities by 30 June 2026	Number of Water Quality Evaluation Reports submitted to Water Service Authorities by 30 June 2026		0	0
TL102	Compile and submit annual Waste Management Evaluation Report to the Beaufort West, Prince Albert & Laingsburg municipalities by 30 June 2026	Number of Waste Management Evaluation Reports submitted to local municipalities by 30 June 2026		0	0
TL103	Compile and submit bi-annual Informal Settlement Evaluation Reports for Kwa-Mandlenkosi, Merweville & Murraysburg to the Beaufort West Municipality & Prince Albert & Klaarstroom to the Prince Albert Municipality by 30 June 2026	Number of Informal Settlement Evaluation Reports submitted to local municipalities by 30 June 2026		0	0

SUMMARY OF RESULTS: PROMOTE SAFE, HEALTHY AND SOCIALLY STABLE COMMUNITIES THROUGH THE PROVISION OF A SUSTAINABLE ENVIRONMENTAL HEALTH SERVICE

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

7. CONCLUSION

OVERALL SUMMARY OF RESULTS:

N/A	KPI Not Yet Applicable	KPIs with no targets or actuals in the selected period.	22
R	KPI Not Met	0% <= Actual/Target <= 74.999%	2
O	KPI Almost Met	75.000% <= Actual/Target <= 99.999%	3
G	KPI Met	Actual meets Target (Actual/Target = 100%)	1
G2	KPI Well Met	100.001% <= Actual/Target <= 149.999%	1
B	KPI Extremely Well Met	150.000% <= Actual/Target	1
	Total KPIs:		30

(a) During the third quarter of the 2025/2026 financial year (01 January – 31 March 2026), progress was measured against the 30 Key Performance Indicators (KPIs) outlined in the Top Layer Service Delivery and Budget Implementation Plan (SDBIP). The performance results are summarized as follows:

- 22 KPIs were not yet applicable during this reporting period;
- 2 KPIs were not achieved;
- 3 KPIs were partially achieved;
- 1 KPIs were achieved;
- 1 KPIs were classified as well achieved; and
- 1 KPI was considered exceptionally achieved.

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

8. CORRECTIVE MEASURES PER DEPARTMENT

OFFICE OF THE MUNICIPAL MANAGER:

REF	KPI	CORRECTIVE MEASURE
TL82	Spend 90% of the municipal capital budget by 30 June 2026 {(Actual amount spent /Total amount budgeted) X100}	[D1] Municipal Manager: A formal order has been issued to the appointed service provider. (March 2026)
TL113	Compile and submit quarterly Training Evaluation Reports to Manager HR	NO CORRECTIVE MEASURE PROVIDED.
TL114	Conduct one (1) formal Mentoring/Coaching session per quarter and submit signed record of development objectives to Manager HR	NO CORRECTIVE MEASURE PROVIDED.

CORPORATE & STRATEGIC SUPPORT SERVICES:

REF	KPI	CORRECTIVE MEASURE
TL97	Fill all budgeted vacant posts within 6 months from position becoming vacant in terms of Regulation 890 (MSR)	[D60] HR Manager: The transfer of roads and the freezing of all new roads appointments have influenced our ability to be able to fill budgeted vacant posts. (March 2026)
TL113	Compile and submit quarterly Training Evaluation Reports to Manager HR	NO CORRECTIVE MEASURE PROVIDED.
TL114	Conduct one (1) formal Mentoring/Coaching session per quarter and submit signed record of development objectives to Manage HR	NO CORRECTIVE MEASURE PROVIDED.

ROAD INFRASTRUCTURE SERVICES:

REF	KPI	CORRECTIVE MEASURE
TL108	Regravel 40 kilometres of road by 30 June 2026	[D184] Senior Manager: Roads and Infrastructure: Revised operational planning will be implemented to optimize the reduced team capacity, including focused scheduling and improved plant availability. Additional internal resource realignment will be considered where possible to recover lost production time and work towards achieving the

REF	KPI	CORRECTIVE MEASURE
		<p>annual 40 km target by 30 June 2026. (January 2026)</p> <p>[D184] Senior Manager: Roads and Infrastructure: No corrective measures, target met. (February 2026)</p> <p>[D184] Senior Manager: Roads and Infrastructure: Our regravelling projects were put on hold because of extensive flood damage across the district. The regravelling teams are assisting with the emergency works, thus no resource was available to go on with regravelling work. Once the flood damage work is done, regravelling projects can start again. (March 2026)</p>

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}	[D1111] Director: Socio Economic Services: All bids were awarded, and service providers appointed. Strict timelines were set for service providers to ensure the delivery of goods, thereby ensuring the spending of grant funding. (March 2026).

FINANCIAL SERVICES:

REF	KPI	CORRECTIVE MEASURE
TL113	Compile and submit quarterly Training Evaluation Reports to Manager HR	NO CORRECTIVE MEASURE PROVIDED.
TL114	Conduct one (1) formal Mentoring/Coaching session per quarter and submit signed record of development objectives to Manager HR	NO CORRECTIVE MEASURE PROVIDED.