CENTRAL KAROO DISTRICT MUNICIPALITY

SECTION 52
QUARTERLY PERFORMANCE ASSESSMENT REPORT

QUARTER 4

APRIL – JUNE 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

APRIL - JUNE 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 30 JUNE 2026

Municipality: Central Karoo District Municipality
Financial Year: 2025/2026
Reporting Period: June 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.

The financial results for the eleven months ended 30 June 2026 indicate that the municipality remains financially stable, although certain revenue streams and expenditure categories are performing below anticipated budget levels.

Total operating revenue (excluding capital grants) amounts to R119.374 million against the adjustment budget of R122.361 million, resulting in an unfavourable variance of 2%.
Total operating expenditure amounts to R122.712 million against the adjustment budget of R126.146 million, resulting in underspending of 3%.

The municipality recorded a year-to-date operating deficit of approximately R1.5 million.

Cash and cash equivalents amounted to R4.951 million at the end of June 2026.

2. Operating Revenue Performance

Total operating revenue generated for the period represents collection performance of approximately 98% against the approved budget.

The underperformance is mainly attributable to lower than anticipated receipts from agency services, interest earned and other operational revenue sources, however the variance (2%) is immaterial.

Description	Ref	Budget Year 2025/26						
R thousands		Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue								
Exchange Revenue								
Sale of Goods and Rendering of Services		107	0	99	107	(9)	-8%	107
Agency services		5 557	394	5 976	5 557	418	8%	5 557
Interest from Current and Non Current Assets		1 095	62	1 067	1 095	(29)	-3%	1 095
Rental from Fixed Assets		–	–	–	–	–		–
Licence and permits		59	10	64	59	5	8%	59
Special rating levies		–	–	–	–	–		–
Operational Revenue		68 634	3 803	66 610	68 634	(2 024)	-3%	68 634
Non-Exchange Revenue						–		
Transfers and subsidies - Operational		46 907	548	45 539	46 907	(1 368)	-3%	46 907
Other Gains		–	–	19	–	19	#DIV/0!	–
Discontinued Operations		–	–	–	–	–		–
Total Revenue (excluding capital transfers and contributions)		**122 361**	**4 817**	**119 374**	**122 361**	**(2 987)**	**-2%**	**122 361**

3. Operating Expenditure Performance

Total operating expenditure represents expenditure performance of approximately 97% against the approved budget.

Significant expenditure variances include:

Description R thousands	Ref	Budget Year 2025/26 Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Expenditure By Type								
Inventory consumed		14 597	48	12 009	14 597	(2 588)	-18%	14 597
Depreciation and amortisation		1 301	–	1 095	1 301	(206)	-16%	1 301
Contracted services		9 806	364	5 116	9 806	(4 690)	-48%	9 806

The most significant variance relates to contracted services, indicating slower implementation of projects and planned activities during the reporting period.

Employee-related costs remain within acceptable limits and reflect normal staff cost trends.

Operational expenditure remains controlled and within approved budget parameters.

Management will continue to monitor expenditure implementation to ensure optimal utilisation of approved budget allocations.

4. Operating Financial Position

The comparison between operating revenue and operating expenditure indicates that the municipality has recorded a deficit of R1.5 million for the reporting period.

The municipality maintained positive cash balances throughout the reporting period and remains able to meet its short-term obligations. The municipality's financial position indicates:

- Assets remain supported by grant funding and cash investments.
- No abnormal deterioration in liquidity indicators observed.
- Working capital position remains stable.

5. Budget Implementation and Financial Management

The municipality's financial performance for June 2026 indicates a stable financial position with positive cash balances and controlled expenditure. Although certain revenue streams was below budget, the overall operating position is supported by expenditure containment measures and grant funding received during the financial year.

Attention will continue to be directed towards:

- Improving collection and revenue generation performance;
- Accelerating implementation of capital projects;
- Improving expenditure performance on contracted services;
- Maintaining adequate cash reserves and liquidity levels; and
- Ensuring achievement of budget targets before the end of the financial year.

6. Recommendations

It is recommended that Council:

- Notes the financial performance of the municipality for the period ending 30 June 2026.
- Notes the Year-to-Date revenue and expenditure performance against the approved Adjusted Budget.
- Supports the continued implementation of expenditure control and revenue enhancement measures.

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)	±122.4 million
YTD Actual Revenue	±119.3 million

Revenue planning alignment

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

- The revenue plan was reasonably phased throughout the financial year

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2.2 Operating Expenditure Assessment

Adjustment Budget vs YTD Budget

Indicator	Amount (R)
Adjusted Budget (Total Expenditure)	±126.1 million
YTD Actual Expenditure	±122.7 million

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	±98%
Expenditure	±97%

2.4 Financial Management Implications

1. Budget Credibility

The alignment between the adjustment budget and YTD budget indicates reasonable budget credibility and planning. Variances on both operating revenue and operating expenditure is immaterial.

2.5 Overall Assessment

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

- The municipality is implementing their annual financial plan.
- Budget phasing appears relatively balanced, although expenditure is slightly ahead of revenue.

Overall, the municipality's financial planning appears generally aligned with the adjusted annual budget.

SECTION 3 – GRANT REGISTER

CENTRAL KAROO MTREF ALLOCATIONS: ANNUAL GRANT REGISTER 2025/2026

C DC5 Central Karoo	Opening Balance	Received 2025/2026	Expenditure 2025/2026 (Excluding VAT)	VAT transferred to Revenue	Expenditure 2025/2026 (Inluding VAT)	Repayments 2025/2026	Closing Balance Unspent / (unpaid)
Direct transfers							
Equitable share and related	**-**	**39 084 000.00**	**(39 084 000.00)**	**-**	**(39 084 000.00)**	**-**	**-**
Infrastructure	**34 394.00**	**2 252 000.00**	**(2 070 698.57)**	**(158 132.41)**		**-**	**57 563.02**
Rural roads assets management systems grant	34 394.00	2 252 000.00	(2 070 698.57)	(158 132.41)	(2 228 830.98)	-	57 563.02
Capacity building and other current transfers	**122 513.00**	**2 376 000.00**	**(2 230 177.87)**	**(22 714.57)**	**(2 252 892.44)**	**(122 512.40)**	**123 108.16**
Local government financial management grant	122 513.00	1 000 000.00	(835 948.31)	(17 976.52)	(853 924.83)	(122 512.40)	146 075.77
Expanded public works programme integrated grant for municipalities	-	1 376 000.00	(1 394 229.56)	(4 738.05)	(1 398 967.61)	-	(22 967.61)
Sub total direct transfers	**156 907.00**	**43 712 000.00**	**(43 384 876.44)**	**(180 846.98)**	**(43 565 723.42)**	**(122 512.40)**	**180 671.18**
Total: Transfers from National Treasury	**156 907.00**	**43 712 000.00**	**(43 384 876.44)**	**(180 846.98)**	**(43 565 723.42)**	**(122 512.40)**	**180 671.18**
Transfers for Provincial Departments							
Municipal Allocations from Provincial Department							
Provincial Treasury	**-**	**1 185 000.00**	**(356 983.18)**	**(28 627.75)**		**-**	**799 389.07**
Western Cape Financial Management Capability Building Grant	-	-	-	-	-	-	-
--> Capacity Building BTO	-	400 000.00	(114 175.48)	(7 206.59)	(121 382.07)	-	278 617.93
--> Long-Term Financial Plan	-	500 000.00	-	-	-	-	500 000.00
--> Performance Management and Development System	-	185 000.00	(142 807.70)	(21 421.16)	(164 228.86)	-	20 771.14
--> External Bursaries	-	100 000.00	(100 000.00)	-	(100 000.00)	-	-
Community Safety	**251 754.00**	**613 000.00**	**-**	**-**	**-**	**(182 378.00)**	**682 376.00**
Safety initiative implementation - Whole of Society Approach (WOSA)	251 754.00	613 000.00	-	-	-	(182 378.00)	682 376.00
Local Government	**2 904 031.00**	**2 277 628.40**	**(1 941 376.90)**	**(72 891.24)**	**(2 014 268.14)**	**(204 031.00)**	**2 963 360.26**
Local Government Internship Grant	-	-	-	-	-	-	-
Western Cape Municipal Intervention Grant	699 100.00	-	(216 659.94)	-	(216 659.94)	(99 100.00)	383 340.06
Municipal Service Delivers and Capacity Building Grant	34 931.00	-	-	-	-	(34 931.00)	-
Fire Service Capacity Building Grant	1 570 000.00	2 277 628.40	(1 236 770.38)	-	(1 236 770.38)	(70 000.00)	2 540 858.02
Municipal Water Resilience Grant	600 000.00	-	(487 946.58)	(72 891.24)	(560 837.82)	-	39 162.18
Total: Transfers from Provincial Departments	**3 155 785.00**	**4 075 628.40**	**(2 298 360.08)**	**(101 518.99)**	**(2 399 879.07)**	**(386 409.00)**	**4 445 125.33**
Transfers for Other Grant Providers							
Municipal Allocations from other grant providers							
of which							
Other Grant Providers	**316 028.00**	**507 373.00**	**(614 773.00)**	**(21 060.00)**	**(635 833.00)**	**(8 250.00)**	**179 318.00**
The Chemical industries Education and Training Authority	131 068.00	445 500.00	(552 900.00)	(21 060.00)	(573 960.00)	(8 250.00)	(5 642.00)
Nedbank Winter Outreach	361.00	-	-	-	-	-	361.00
LGSETA (251200031/251200032)	-	-	-	-	-	-	-
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: 542&543-2025)	-	61 873.00	(61 873.00)	-	(61 873.00)	-	-
Local Government Sector and Training Authority (LGLDP - 20239677)	(12 375.00)	-	-	-	-	-	(12 375.00)
Total: Transfers from Other grant providers	**316 028.00**	**507 373.00**	**(614 773.00)**	**(21 060.00)**	**(635 833.00)**	**(8 250.00)**	**179 318.00**
TOTAL GRANT ALLOCATIONS FROM PROVINCIAL, NATIONAL AND OTHER	**3 628 720.00**	**48 295 001.40**	**(46 298 009.52)**	**(303 425.97)**	**(46 601 435.49)**	**(517 171.40)**	**4 805 114.51**

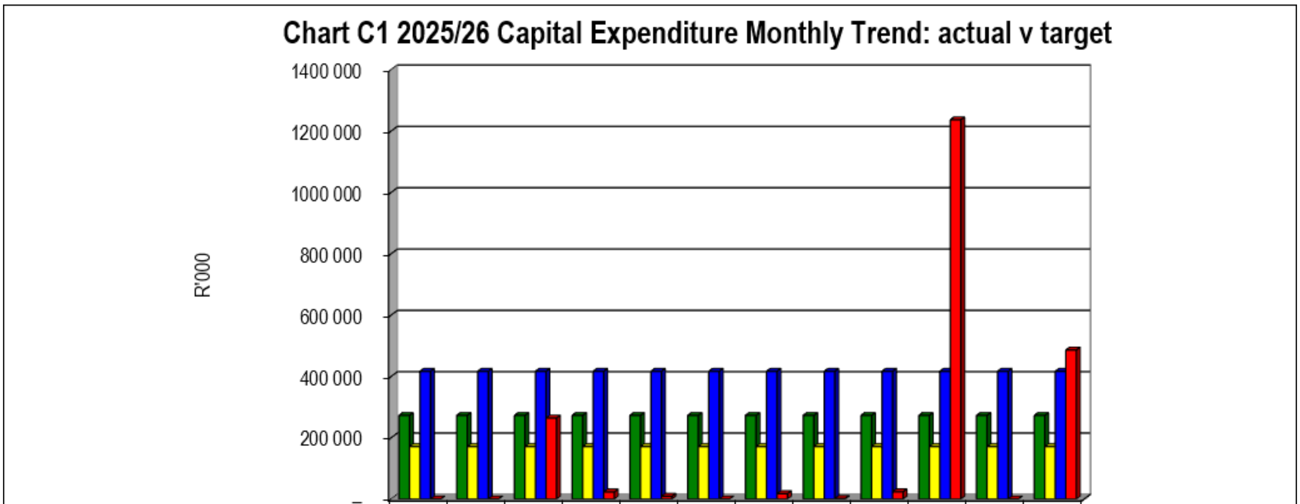
SECTION 4 - CAPITAL EXPENDITURE

Based on Table below (Capital Expenditure Monthly Trend: Actual v Target):

- Capital implementation continues during Month 12.
- Spending remains aligned with grant-funded infrastructure programmes.

Key Risk

Late project execution may trigger grant rollover applications.



	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
2024/25	272 903	272 903	272 903	272 903	272 903	272 903	272 903	272 903	272 903	272 903	272 903	272 903
Original Budget	171 414	171 414	171 414	171 414	171 414	171 414	171 414	171 414	171 414	171 414	171 414	171 403
Adjusted Budget	416 654	416 654	416 654	416 654	416 654	416 654	416 654	416 654	416 654	416 654	416 654	416 658
Monthly actual	–	–	264 174	23 226	9 000	–	17 616	1 823	23 732	1236 77	–	485 942

SECTION 5 - CASH AND INVESTMENT MANAGEMENT

The municipality's liquidity position as of 30 June 2026 is summarized below:

Total Cash and Cash Equivalents after commitments (June 2026)

➞ (R652 733)

However, this is due to outstanding claims from Western Cape Department of Infrastructure.

Composition

Commitments mainly relate to:

- Infrastructure projects;
- Contractual obligations;

Commitments against Cash and Cash Equivalents June 2026	
Item	**Amount**
Cash in Bank	**199 515.36**
ABSA ACC NO. 1540000014	125 174.79
FNB ACC NO. 62062151429	22 815.69
NEDBANK ACC NO. 1178835510	51 524.88
Call investment deposits	**4 751 044.64**
Nedbank : 03/7881151625/000001	1 185 433.57
Nedbank : 03/7881150777/000001	109 572.68
Nedbank : 03/7881121858/000012	52 277.43
Nedbank : 03/7881125551/000077	57 279.22
Nedbank : 03/7881114568/000001	124 083.40
ABSA: 9393988728	2 567 166.42
ABSA: 9396449741	615 731.11
FNB : 62835272361	39 500.81
Total Cash and Cash equivalents	**4 950 560.00**
Total commitments against cash	**5 603 293.07**
Unspent Conditional Grants	4 805 114.51
Capital Replacement Reserves	-
Self Insurance Reserve	-
Consumer & Sundry Deposits	-
Creditors	798 178.56
Performance Bonus Provision	-
Provision for Landfill Site Rehabilitation	-
Provision for Environmental Rehabilitation	-
Provision for Leave Payments	-
Retentions	-
	-652 733.07

SECTION 6 - CREDITORS AND DEBTORS

DC5 Central Karoo - Supporting Table SC4 Monthly Budget Statement - aged creditors - M12 June

Description R thousands	NT Code	Budget Year 2025/26 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	764	30	–	0	0	0	1	3	798
Auditor General	0800	–	–	–	–	–	–	–	–	–
Other	0900	–	–	–	–	–	–	–	–	–
Medical Aid deductions	0950	–	–	–	–	–	–	–	–	–
Total By Customer Type	**1000**	**764**	**30**	**–**	**0**	**0**	**0**	**1**	**3**	**798**

Overall creditors Position

- Total Creditors: R 798 178
- Creditors older than 30 days: R 33 868

Assessment

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

DC5 Central Karoo - Supporting Table SC3 Monthly Budget Statement - aged debtors - M12 June

Description R thousands	NT Code	Budget Year 2025/26 0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days	Actual Bad Debts Written Off against Debtors	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	17	37	–	–	–	–	–	402	456	402	–	–
Total By Income Source	**2000**	**17**	**37**	**–**	**–**	**–**	**–**	**–**	**402**	**456**	**402**	**–**	**–**
2024/25 - totals only		65257	6711	100	24935	0	167	0	317413	415	343	0	0
Debtors Age Analysis By Customer Group													
Organs of State	2200	–	–	–	–	–	–	–	57	57	57	–	–
Commercial	2300	–	–	–	–	–	–	–	–	–	–	–	–
Households	2400	–	–	–	–	–	–	–	–	–	–	–	–
Other	2500	17	37	–	–	–	–	–	345	399	345	–	–
Total By Customer Group	**2600**	**17**	**37**	**–**	**–**	**–**	**–**	**–**	**402**	**456**	**402**	**–**	**–**

Overall Debtors Position

- Total Debtors: R455 953
- Debtors older than 1 year: R401 624

Assessment

- Approximately 88% 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

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 - M12 June

Description	2024/25	Budget Year 2025/26							
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	1 475	2 036	1 095	62	1 067	1 095	(29)	-3%	1 095
Transfers and subsidies - Operational	47 733	45 225	46 907	548	45 539	46 907	(1 368)	(0)	46 907
Other own revenue	66 224	77 342	74 358	4 207	72 768	74 358	(1 590)	-2%	74 358
Total Revenue (excluding capital transfers and contributions)	**115 432**	**124 603**	**122 361**	**4 817**	**119 374**	**122 361**	**(2 987)**	**-2%**	**122 361**
Employee costs	68 655	67 136	69 927	5 987	74 116	69 927	4 189	6%	69 927
Remuneration of Councillors	5 640	5 677	5 436	443	5 426	5 436	(10)	-0%	5 436
Depreciation and amortisation	1 025	766	1 301	–	1 095	1 301	(206)	-16%	1 301
Interest	817	52	–	–	–	–	–		–
Inventory consumed and bulk purchases	14 473	22 436	14 597	48	12 009	14 597	(2 588)	-18%	14 597
Transfers and subsidies	234	135	379	35	362	379	(17)	-5%	379
Other expenditure	24 907	28 283	34 506	1 649	29 704	34 506	(4 802)	-14%	34 506
Total Expenditure	**115 751**	**124 486**	**126 146**	**8 162**	**122 712**	**126 146**	**(3 434)**	**-3%**	**126 146**
Surplus/(Deficit)	**(319)**	**117**	**(3 786)**	**(3 344)**	**(3 339)**	**(3 786)**	**447**	**-12%**	**(3 786)**
Transfers and subsidies - capital (monetary allocations)	430	2 000	4 196	1 798	1 798	4 196	(2 399)	-57%	4 196
Transfers and subsidies - capital (in-kind)	–	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions	**111**	**2 117**	**411**	**(1 547)**	**(1 541)**	**411**	**(1 952)**	**-475%**	**411**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	**111**	**2 117**	**411**	**(1 547)**	**(1 541)**	**411**	**(1 952)**	**-475%**	**411**
Capital expenditure & funds sources									
Capital expenditure	**3 275**	**2 057**	**5 000**	**486**	**2 062**	**5 000**	**(2 938)**	**-59%**	**5 000**
Capital transfers recognised	3 214	–	4 566	486	1 827	4 566	(2 739)	-60%	4 566
Borrowing	–	–	–	–	–	–	–		–
Internally generated funds	**60**	**2 057**	**434**	**–**	**235**	**434**	**(199)**	**-46%**	**434**
Total sources of capital funds	**3 275**	**2 057**	**5 000**	**486**	**2 062**	**5 000**	**(2 938)**	**-59%**	**5 000**
Financial position									
Total current assets	23 459	13 596	16 493		13 985				16 493
Total non current assets	14 095	8 121	24 034		20 159				24 034
Total current liabilities	23 022	(79 695)	13 311		13 051				13 311
Total non current liabilities	13 643	–	13 643		13 643				13 643
Community wealth/Equity	**5 911**	**(733)**	**12 429**		**8 991**				**12 429**
Cash flows									
Net cash from (used) operating	80 586	8 722	6 324	6 321	122 983	6 324	(116 659)	-1845%	6 324
Net cash from (used) investing	–	(2 057)	(5 750)	–	(1 319)	(5 750)	(4 431)	77%	(5 750)
Net cash from (used) financing	–	–	–	–	–	–	–		–
Cash/cash equivalents at the month/year end	**93 273**	**6 665**	**5 755**	**6 321**	**126 845**	**5 755**	**(121 090)**	**-2104%**	**5 755**
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	17	37	–	–	–	–	–	402	456
Creditors Age Analysis									
Total Creditors	764	30	–	0	0	0	1	3	798

DC5 Central Karoo - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M12 June

Description R thousands	Ref	2024/25 Audited Outcome	Budget Year 2025/26 Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
	1									
Revenue - Functional										
Governance and administration		**56 534**	**55 348**	**52 365**	**1 139**	**51 638**	**52 365**	(727)	-1%	**52 365**
Executive and council		50 218	51 111	48 353	790	48 753	48 353	400	1%	48 353
Finance and administration		6 317	4 236	4 012	349	2 885	4 012	(1 126)	-28%	4 012
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		**430**	**2 042**	**4 100**	**1 798**	**1 798**	**4 100**	(2 302)	-56%	**4 100**
Community and social services		430	2 000	4 100	1 798	1 798	4 100	(2 302)	-56%	4 100
Sport and recreation		–	–	–	–	–	–	–		–
Public safety		–	–	–	–	–	–	–		–
Housing		–	–	–	–	–	–	–		–
Health		0	42	–	–	–	–	–		–
Economic and environmental services		**58 897**	**69 213**	**70 092**	**3 678**	**67 735**	**70 092**	(2 357)	-3%	**70 092**
Planning and development		541	613	1 492	(122)	1 159	1 492	(333)	-22%	1 492
Road transport		58 356	68 600	68 600	3 800	66 576	68 600	(2 024)	-3%	68 600
Environmental protection		–	–	–	–	–	–	–		–
Trading services		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Energy sources		–	–	–	–	–	–	–		–
Water management		–	–	–	–	–	–	–		–
Waste water management		–	–	–	–	–	–	–		–
Waste management		–	–	–	–	–	–	–		–
Other	4	**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Total Revenue - Functional	2	**115 862**	**126 603**	**126 557**	**6 615**	**121 171**	**126 557**	**(5 386)**	**-4%**	**126 557**
Expenditure - Functional										
Governance and administration		**41 259**	**36 132**	**39 440**	**2 787**	**38 081**	**39 440**	(1 358)	-3%	**39 440**
Executive and council		11 814	11 181	11 332	807	10 991	11 332	(341)	-3%	11 332
Finance and administration		27 820	23 799	27 229	1 916	26 221	27 229	(1 008)	-4%	27 229
Internal audit		1 626	1 152	879	64	869	879	(10)	-1%	879
Community and public safety		**9 113**	**11 470**	**10 297**	**711**	**10 005**	**10 297**	(292)	-3%	**10 297**
Community and social services		2 859	4 116	3 066	203	2 986	3 066	(80)	-3%	3 066
Sport and recreation		–	–	–	–	–	–	–		–
Public safety		49	–	152	–	17	152	(136)	-89%	152
Housing		–	–	–	–	–	–	–		–
Health		6 205	7 354	7 079	508	7 002	7 079	(76)	-1%	7 079
Economic and environmental services		**65 429**	**76 884**	**76 410**	**4 664**	**74 626**	**76 410**	(1 784)	-2%	**76 410**
Planning and development		5 070	8 284	7 835	315	7 466	7 835	(369)	-5%	7 835
Road transport		60 360	68 600	68 575	4 348	67 161	68 575	(1 415)	-2%	68 575
Environmental protection		–	–	–	–	–	–	–		–
Trading services		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Energy sources		–	–	–	–	–	–	–		–
Water management		–	–	–	–	–	–	–		–
Waste water management		–	–	–	–	–	–	–		–
Waste management		–	–	–	–	–	–	–		–
Other		**36**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Total Expenditure - Functional	3	**115 837**	**124 486**	**126 146**	**8 162**	**122 712**	**126 146**	**(3 434)**	**-3%**	**126 146**
Surplus/ (Deficit) for the year		**24**	**2 117**	**411**	**(1 547)**	**(1 541)**	**411**	**(1 952)**	**-4.752516**	**411**

DC5 Central Karoo - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M12 June

Vote Description	Ref	2024/25	Budget Year 2025/26							
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 - [NAME OF VOTE 1]		50 218	51 111	48 353	790	48 753	48 353	400	0.8%	48 353
Vote 2 - [NAME OF VOTE 2]		–	–	–	–	–	–	–		–
Vote 3 - [NAME OF VOTE 3]		3 361	2 192	2 854	287	1 583	2 854	(1 271)	-44.5%	2 854
Vote 4 - [NAME OF VOTE 4]		3 927	4 700	6 750	1 738	4 259	6 750	(2 490)	-36.9%	6 750
Vote 5 - [NAME OF VOTE 5]		58 356	68 600	68 600	3 800	66 576	68 600	(2 024)	-3.0%	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	**115 862**	**126 603**	**126 557**	**6 615**	**121 171**	**126 557**	**(5 386)**	**-4.3%**	**126 557**
Expenditure by Vote	1									
Vote 1 - [NAME OF VOTE 1]		12 867	12 388	11 547	803	11 332	11 547	(215)	-1.9%	11 547
Vote 2 - [NAME OF VOTE 2]		0	–	–	–	–	–	–		–
Vote 3 - [NAME OF VOTE 3]		22 137	18 136	22 502	1 607	21 272	22 502	(1 229)	-5.5%	22 502
Vote 4 - [NAME OF VOTE 4]		20 460	25 410	23 523	1 403	22 950	23 523	(573)	-2.4%	23 523
Vote 5 - [NAME OF VOTE 5]		60 371	68 553	68 575	4 349	67 158	68 575	(1 417)	-2.1%	68 575
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	**115 835**	**124 486**	**126 146**	**8 162**	**122 712**	**126 146**	**(3 434)**	**-2.7%**	**126 146**
Surplus/ (Deficit) for the year	2	**27**	**2 117**	**411**	**(1 547)**	**(1 541)**	**411**	**(1 952)**	**-475.3%**	**411**

DC5 Central Karoo - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M12 June

Description R thousands	Ref	Budget Year 2025/26 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		107	0	99	107	(9)	-8%	107
Agency services		5 557	394	5 976	5 557	418	8%	5 557
Interest		–	–	–	–	–		–
Interest earned from Receivables		–	–	–	–	–		–
Interest from Current and Non Current Assets		1 095	62	1 067	1 095	(29)	-3%	1 095
Dividends		–	–	–	–	–		–
Rent on Land		–	–	–	–	–		–
Rental from Fixed Assets		–	–	–	–	–		–
Licence and permits		59	10	64	59	5	8%	59
Special rating levies		–	–	–	–	–		–
Operational Revenue		68 634	3 803	66 610	68 634	(2 024)	-3%	68 634
Non-Exchange Revenue						–		
Property rates		–	–	–	–	–		–
Surcharges and Taxes		–	–	–	–	–		–
Fines, penalties and forfeits		–	–	–	–	–		–
Licence and permits		–	–	–	–	–		–
Transfers and subsidies - Operational		46 907	548	45 539	46 907	(1 368)	-3%	46 907
Interest		–	–	–	–	–		–
Fuel Levy		–	–	–	–	–		–
Operational Revenue		–	–	–	–	–		–
Gains on disposal of Assets		–	–	–	–	–		–
Other Gains		–	–	19	–	19	#DIV/0!	–
Discontinued Operations		–	–	–	–	–		–
Total Revenue (excluding capital transfers and contributions)		**122 361**	**4 817**	**119 374**	**122 361**	**(2 987)**	**-2%**	**122 361**
Expenditure By Type								
Employee related costs		69 927	5 987	74 116	69 927	4 189	6%	69 927
Remuneration of councillors		5 436	443	5 426	5 436	(10)	0%	5 436
Bulk purchases - electricity		–	–	–	–	–		–
Inventory consumed		14 597	48	12 009	14 597	(2 588)	-18%	14 597
Debt impairment		–	–	–	–	–		–
Depreciation and amortisation		1 301	–	1 095	1 301	(206)	-16%	1 301
Interest		–	–	–	–	–		–
Contracted services		9 806	364	5 116	9 806	(4 690)	-48%	9 806
Transfers and subsidies		379	35	362	379	(17)	-5%	379
Irrecoverable debts written off		–	–	–	–	–		–
Operational costs		24 700	1 285	24 570	24 700	(130)	-1%	24 700
Losses on Disposal of Assets		–	–	–	–	–		–
Other Losses		–	–	18	–	18	#DIV/0!	–
Total Expenditure		**126 146**	**8 162**	**122 712**	**126 146**	**(3 434)**	**-3%**	**126 146**
Surplus/(Deficit)		**(3 786)**	**(3 344)**	**(3 339)**	**(3 786)**	**447**	**(0)**	**(3 786)**
Transfers and subsidies - capital (monetary allocations)		4 196	1 798	1 798	4 196	(2 399)	(0)	4 196
Transfers and subsidies - capital (in-kind)		–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions		**411**	**(1 547)**	**(1 541)**	**411**	**(1 952)**	**(0)**	**411**
Income Tax		–	–	–	–	–		–
Surplus/(Deficit) after income tax		**411**	**(1 547)**	**(1 541)**	**411**	**(1 952)**	**(0)**	**411**
Share of Surplus/Deficit attributable to Joint Venture		–	–	–	–	–		–
Share of Surplus/Deficit attributable to Minorities		–	–	–	–	–		–
Surplus/(Deficit) attributable to municipality		**411**	**(1 547)**	**(1 541)**	**411**	(1 952)	(0)	**411**
Share of Surplus/Deficit attributable to Associate		–	–	–	–	–		–
Intercompany/Parent subsidiary transactions		–	–	–	–	–		–
Surplus/ (Deficit) for the year		**411**	**(1 547)**	**(1 541)**	**411**	**(1 952)**	**(0)**	**411**

DC5 Central Karoo - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M12 June

Vote Description	Ref	2024/25	Budget Year 2025/26							
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 - [NAME OF VOTE 1]		19	–	–	–	–	–	–		–
Vote 2 - [NAME OF VOTE 2]		–	–	–	–	–	–	–		–
Vote 3 - [NAME OF VOTE 3]		26	–	–	–	–	–	–		–
Vote 4 - [NAME OF VOTE 4]		597	–	–	–	–	–	–		–
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	**642**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Single Year expenditure appropriation	2									
Vote 1 - [NAME OF VOTE 1]		12	9	39	–	39	39	–		39
Vote 2 - [NAME OF VOTE 2]		–	–	–	–	–	–	–		–
Vote 3 - [NAME OF VOTE 3]		145	16	163	–	163	163	–		163
Vote 4 - [NAME OF VOTE 4]		2 475	2 033	4 798	486	1 860	4 798	(2 938)	-61%	4 798
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	5 000	486	2 062	5 000	**(2 938)**	**-59%**	5 000
Total Capital Expenditure		**3 275**	**2 057**	**5 000**	**486**	**2 062**	**5 000**	**(2 938)**	**-59%**	**5 000**
Capital Expenditure - Functional Classification										
Governance and administration		**800**	**24**	**202**	**–**	**202**	**202**	–		**202**
Executive and council		628	9	39	–	39	39	–		39
Finance and administration		171	16	163	–	163	163	–		163
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		**2 454**	**61**	**4 492**	**486**	**1 747**	**4 492**	(2 745)	-61%	**4 492**
Community and social services		2 453	–	4 462	486	1 723	4 462	(2 739)	-61%	4 462
Sport and recreation		–	–	–	–	–	–	–		–
Public safety		–	–	–	–	–	–	–		–
Housing		–	–	–	–	–	–	–		–
Health		1	61	30	–	24	30	(6)	-20%	30
Economic and environmental services		**21**	**1 972**	**306**	**–**	**114**	**306**	(193)	-63%	**306**
Planning and development		21	1 972	306	–	114	306	(193)	-63%	306
Road transport		–	–	–	–	–	–	–		–
Environmental protection		–	–	–	–	–	–	–		–
Trading services		**–**	**–**	**–**	**–**	**–**	**–**	–		**–**
Energy sources		–	–	–	–	–	–	–		–
Water management		–	–	–	–	–	–	–		–
Waste water management		–	–	–	–	–	–	–		–
Waste management		–	–	–	–	–	–	–		–
Other		–	–	–	–	–	–	–		–
Total Capital Expenditure - Functional Classification	3	**3 275**	**2 057**	**5 000**	**486**	**2 062**	**5 000**	**(2 938)**	**-59%**	**5 000**
Funded by:										
National Government		761	–	105	–	105	105	–		105
Provincial Government		2 453	–	4 462	486	1 723	4 462	(2 739)	-61%	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**	**–**	**4 566**	**486**	**1 827**	**4 566**	**(2 739)**	**-60%**	**4 566**
Borrowing	6	–	–	–	–	–	–	–		–
Internally generated funds		60	2 057	434	–	235	434	(199)	-46%	434
Total Capital Funding		**3 275**	**2 057**	**5 000**	**486**	**2 062**	**5 000**	**(2 938)**	**-59%**	**5 000**

DC5 Central Karoo - Table C6 Monthly Budget Statement - Financial Position - M12 June

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	5 755	4 064	5 755
Trade and other receivables from exchange transactions		389	663	389	430	389
Receivables from non-exchange transactions		–	–	–	–	–
Current portion of non-current receivables		655	1 581	655	655	655
Inventory		1 378	–	1 378	611	1 378
VAT		(202)	4 688	(202)	(296)	(202)
Other current assets		16 059	–	8 518	8 521	8 518
Total current assets		**23 459**	**13 596**	**16 493**	**13 985**	**16 493**
Non current assets						
Investments		–	–	–	–	–
Investment property		–	–	–	–	–
Property, plant and equipment		7 312	8 121	17 251	13 376	17 251
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		**14 095**	**8 121**	**24 034**	**20 159**	**24 034**
TOTAL ASSETS		**37 554**	**21 717**	**40 527**	**34 144**	**40 527**
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Financial liabilities		–	–	–	–	–
Consumer deposits		–	–	–	–	–
Trade and other payables from exchange transactions		13 698	(72 763)	3 094	1 663	3 094
Trade and other payables from non-exchange transactions		3 569	(8 144)	3 629	3 931	3 629
Provision		6 490	–	6 490	6 490	6 490
VAT		(735)	1 213	99	966	99
Other current liabilities		–	–	–	–	–
Total current liabilities		**23 022**	**(79 695)**	**13 311**	**13 051**	**13 311**
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		**36 665**	**(79 695)**	**26 954**	**26 694**	**26 954**
NET ASSETS	2	**889**	**101 412**	**13 573**	**7 450**	**13 573**
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		5 911	(733)	12 429	8 991	12 429
Reserves and funds		–	–	–	–	–
Other		–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	**5 911**	**(733)**	**12 429**	**8 991**	**12 429**

DC5 Central Karoo - Table C7 Monthly Budget Statement - Cash Flow - M12 June

Description	Ref	2024/25	Budget Year 2025/26							
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		144 716	94 890	92 020	7 193	99 814	92 020	7 794	8%	92 020
Transfers and Subsidies - Operational		–	45 225	43 705	0	48 040	43 705	4 335	10%	43 705
Transfers and Subsidies - Capital		–	2 366	4 196	–	–	4 196	(4 196)	-100%	4 196
Interest		–	2 036	1 095	17	334	1 095	(761)	-70%	1 095
Dividends		–	–	–	–	–	–	–		–
Payments										
Suppliers and employees		(64 129)	(135 608)	(134 693)	(889)	(25 205)	(134 693)	(109 488)	81%	(134 693)
Interest		–	(52)	–	–	–	–	–		–
Transfers and Subsidies		–	(135)	–	–	–	–	–		–
NET CASH FROM/(USED) OPERATING ACTIVITIES		**80 586**	**8 722**	**6 324**	**6 321**	**122 983**	**6 324**	**(116 659)**	**-1845%**	**6 324**
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)	(5 750)	–	(1 319)	(5 750)	(4 431)	77%	(5 750)
NET CASH FROM/(USED) INVESTING ACTIVITIES		**–**	**(2 057)**	**(5 750)**	**–**	**(1 319)**	**(5 750)**	**(4 431)**	**77%**	**(5 750)**
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**	**574**	**6 321**	**121 664**	**574**			**574**
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	5 755	6 321	126 845	5 755			5 755

QUALITY CERTIFICATE

I, TB Mea, the Acting Municipal Manager of the Central Karoo District Municipality, hereby certify that –

(mark as appropriate)

- [X] The monthly budget statements
- [X] 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 June 2025/2026 financial year, has been prepared in accordance with the Municipal Finance Management Act and regulations made under the Act.

Print Name : T.B. Mea
Acting Municipal Manager

Signature ....

Date : 14 July 2026

NON-FINANCIAL PERFORMANCE REPORTING – QUARTER 4 (01 APRIL – 30 JUNE 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 fourth (4th) Quarter (01 April – 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 fourth quarter (01 April – 30 June 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 fourth (4th) Quarter (01 April – 30 June 2026)

(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 fourth (4th) Quarter (01 April – 30 June 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 April – 30 June 2026*

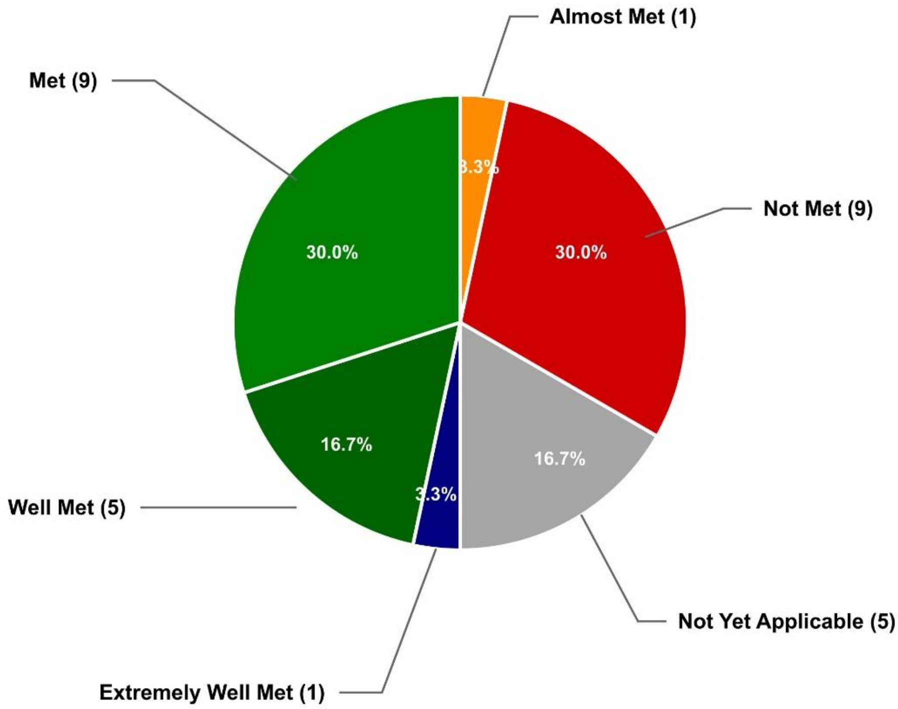


Figure 1: Graphs: Overall Performance on National KPA's

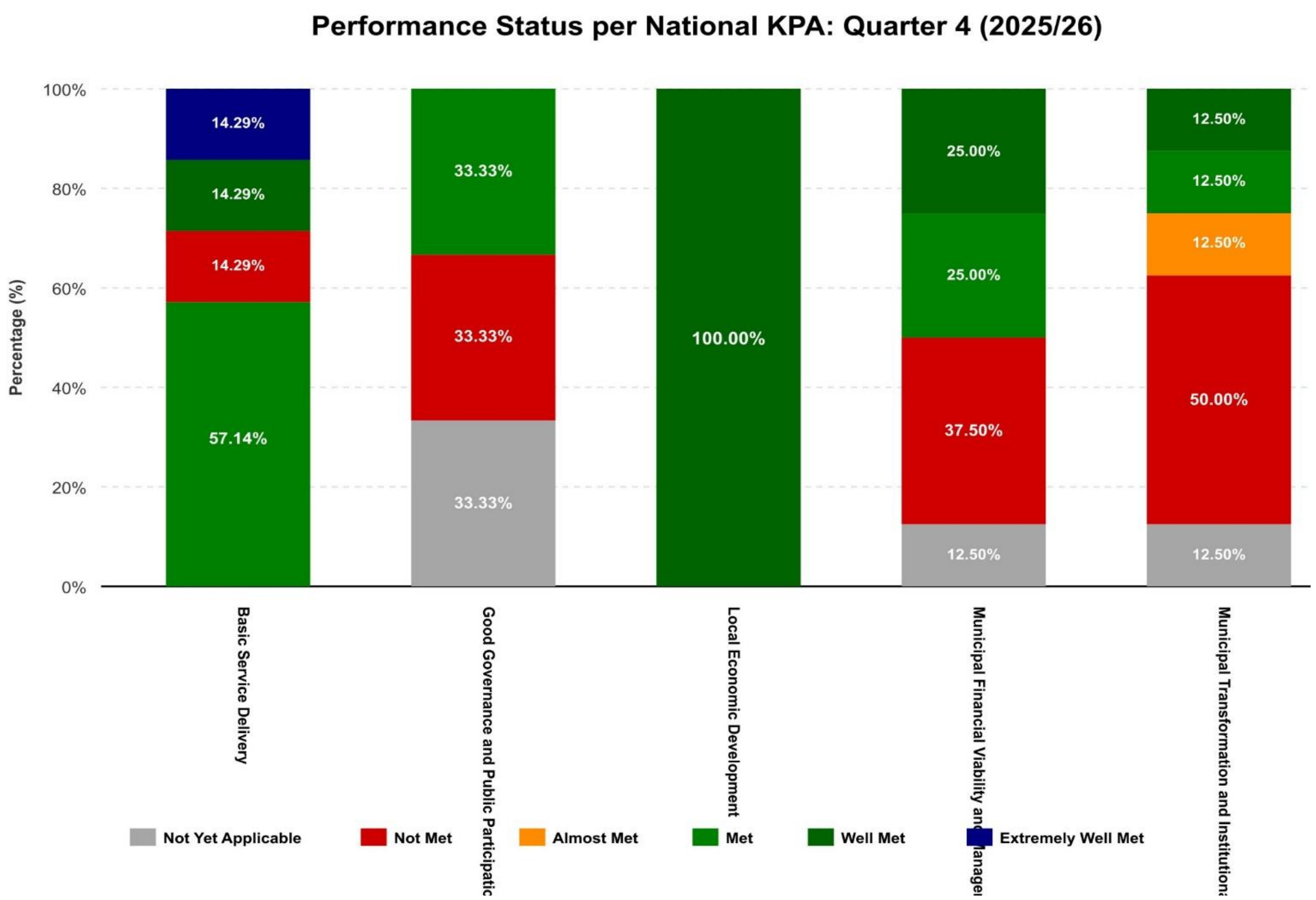


Figure 2: Overall Performance on National KPA's

(b) Dashboard summary per Strategic Objective for the period – *01 April – 30 June 2026*

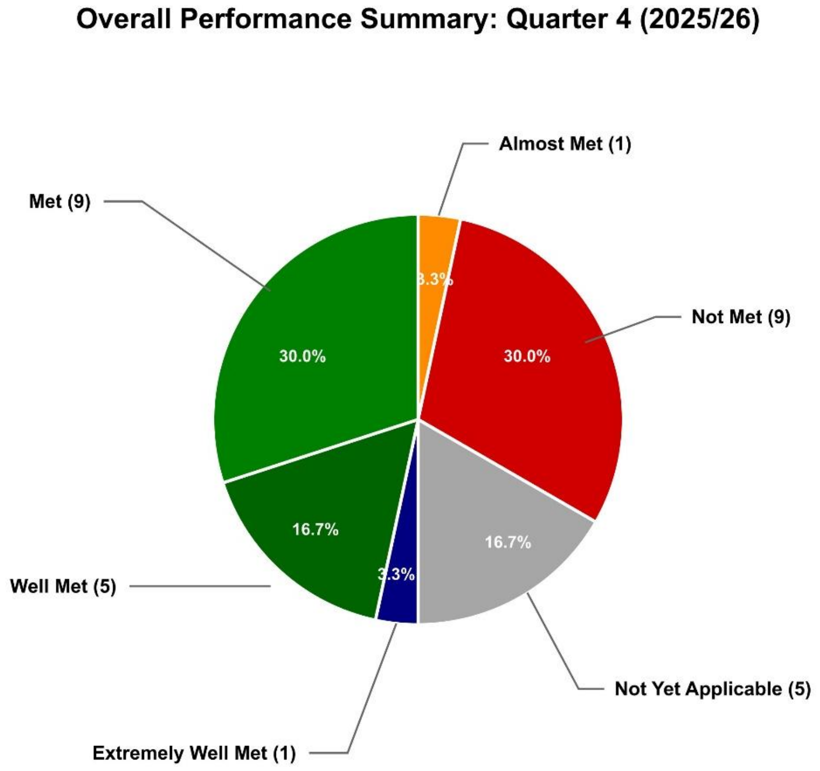


Figure 3: Graphs: Overall performance per Strategic Objective

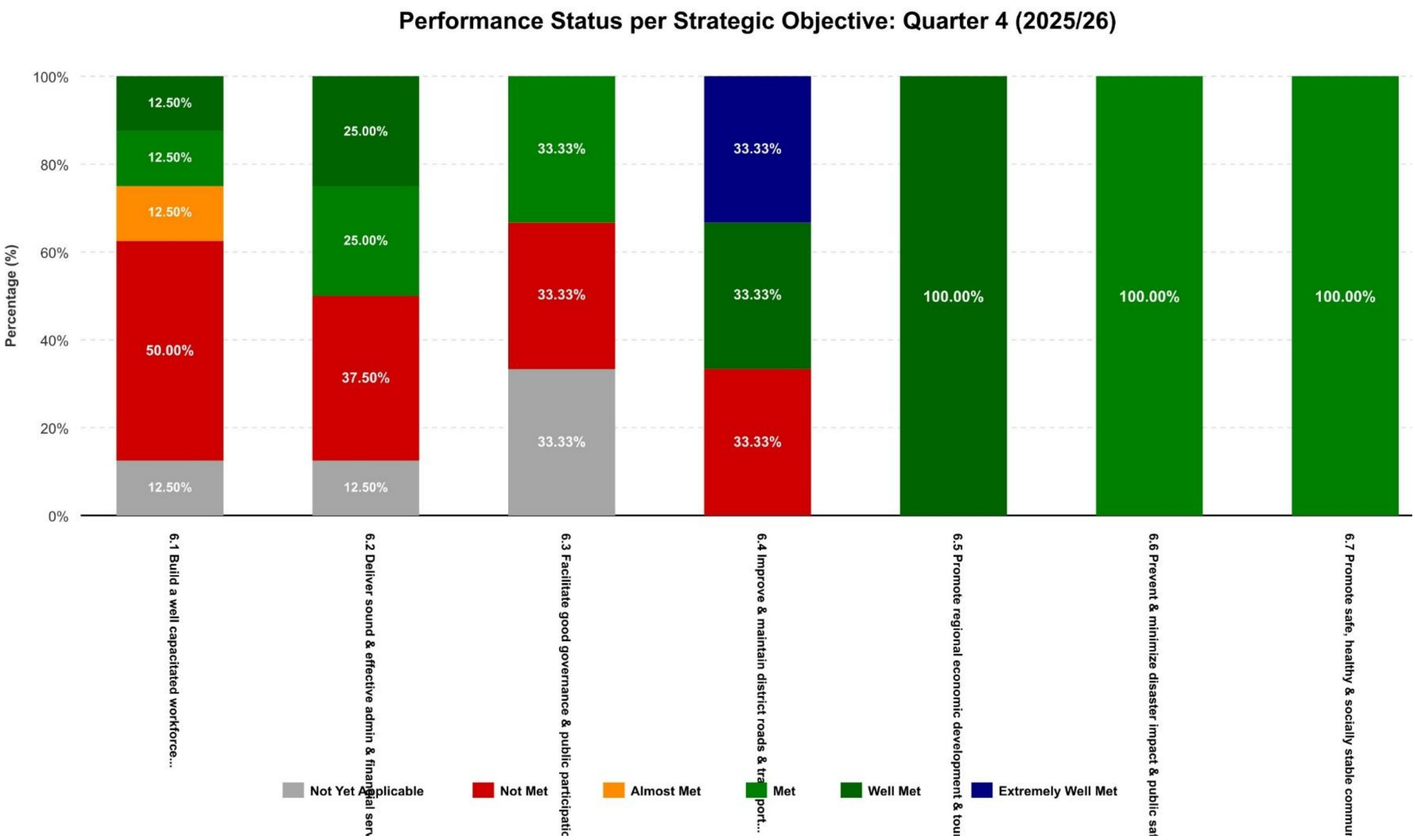


Figure 4: Overall performance per Strategic Objective

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	[D4] Municipal Manager: Consensus has been reached with both DLG and PT with regard to support with the review of the staff establishment. (June 2026)	1	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	[D57] HR Manager: The Municipality will ensure that a dedicated SDF is appointed to ensure that the % of budget spent is improved. (June 2026)	0.50%	0.39%
TL95	Review the Workplace Skills Plan and submit to LGSETA by 30 April 2026	Workplace Skills Plan reviewed and submitted	[D59] HR Manager: Vacant positions were frozen by Council due to the current financial position of the Municipality. (June 2026)	1	1

REF	KPI NAME	DESCRIPTION OF UNIT OF MEASUREMENT	QUARTER 3 (JANUARY – MARCH 2026)		
			CORRECTIVE MEASURES	TARGET	ACTUAL
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	[D60] HR Manager: Vacant positions were frozen by Council due to the current financial position of the Municipality. (June 2026)	1	0
TL97	Fill all budgeted vacant posts within 6 months from position becoming vacant in terms of Regulation 890 (MSR)	% of budgeted vacant posts filled within 6 months	[D60] HR Manager: 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%	0%
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	4

REF	KPI NAME	DESCRIPTION OF UNIT OF MEASUREMENT	QUARTER 3 (JANUARY – MARCH 2026)		
			CORRECTIVE MEASURES	TARGET	ACTUAL
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	1

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.	1
R	KPI Not Met	0% <= Actual/Target <= 74.999%	4
O	KPI Almost Met	75.000% <= Actual/Target <= 99.999%	1
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	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: Outstanding tenders could not be finalised. (June 2026)	90%	41.25%
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		19	23
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		1	1
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		5%	5%

REF	KPI NAME	DESCRIPTION OF UNIT OF MEASUREMENT	QUARTER 3 (JANUARY – MARCH 2026)		
			CORRECTIVE MEASURES	TARGET	ACTUAL
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	[D89] Director: Finance (CFO): Alternative revenue streams to be explore. (June 2026)	1.50	0
TL91	Achieve a current ratio of 1:1 by 30 June 2026 (Current assets : Current liabilities)	Number of times the Municipality can pay back its short term-liabilities with its short-term assets by 30 June 2026		1	1.07
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: Re-advertise the tenders for which no responsive bids were received. Initiate replacement procurement processes for service providers who withdrew or could not fulfil their contractual obligations. Engage the fire-engine	90%	38%

REF	KPI NAME	DESCRIPTION OF UNIT OF MEASUREMENT	QUARTER 3 (JANUARY – MARCH 2026)		
			CORRECTIVE MEASURES	TARGET	ACTUAL
			supplier and NRCS regularly to expedite homologation, certification and delivery. Monitor progress through monthly project and grant-expenditure meetings involving Fire Services, SCM and Finance. Escalate supplier delays immediately and apply contractual remedies where appropriate. (June 2026)		

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.	1
R	KPI Not Met	0% <= Actual/Target <= 74.999%	3
O	KPI Almost Met	75.000% <= Actual/Target <= 99.999%	0
G	KPI Met	Actual meets Target (Actual/Target = 100%)	2
G2	KPI Well Met	100.001% <= Actual/Target <= 149.999%	2
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		1	1
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	[D3] Municipal Manager: A financial intern will be allocated to Internal Audit from 01 August 2026 which will assist with the execution of internal audit reviews to ensure that we meet the target in the coming financial year. (June 2026)	80%	55%
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	[D56] HR Manager: A number of additional HR related policies will be reviewed in the	10	1

REF	KPI NAME	DESCRIPTION OF UNIT OF MEASUREMENT	QUARTER 3 (JANUARY – MARCH 2026)		
			CORRECTIVE MEASURES	TARGET	ACTUAL
			upcoming financial year. (June 2026)		
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		1	1

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.	2
R	KPI Not Met	0% <= Actual/Target <= 74.999%	2
O	KPI Almost Met	75.000% <= Actual/Target <= 99.999%	0
G	KPI Met	Actual meets Target (Actual/Target = 100%)	2
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		40	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		90%	105.67%
TL108	Regravel 40 kilometres of road by 30 June 2026	Number of kilometres regravelled	[D184] Senior Manager: Roads and Infrastructure: Flood damage across the district during February 2026 caused regravel activities to stop. Regravel teams were split to assist with emergency flood damage work across the district. (June 2026)	40	15.45

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		40	41

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.	0
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%	1
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		1	1

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.	0
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:		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		3	3
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		3	3
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		5	5

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.	0
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%)	3
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.	5
R	KPI Not Met	0% <= Actual/Target <= 74.999%	9
O	KPI Almost Met	75.000% <= Actual/Target <= 99.999%	1
G	KPI Met	Actual meets Target (Actual/Target = 100%)	9
G2	KPI Well Met	100.001% <= Actual/Target <= 149.999%	5
B	KPI Extremely Well Met	150.000% <= Actual/Target	1
	Total KPIs:		30

(a) During the fourth quarter of the 2025/2026 financial year (01 April – 30 June 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:

- 5 KPIs were not yet applicable during this reporting period;
- 9 KPIs were not achieved;
- 1 KPIs were partially achieved;
- 9 KPIs were achieved;
- 5 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: Outstanding tenders could not be finalised. (June 2026)
TL85	Review the organisational structure (Macro) and submit to Council for approval by 31 May 2026	[D4] Municipal Manager: Consensus has been reached with both DLG and PT with regard to support with the review of the staff establishment. (June 2026)
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]	
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)
TL94	Spend 0.5% of the municipality's personnel budget on training by 30 June 2026 [(Total Actual Training Expenditure/ Total personnel Budget) x100]	D57] HR Manager: The Municipality will ensure that a dedicated SDF is appointed to ensure that the % of budget spent is improved. (June 2026)
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	D60] HR Manager: Vacant positions were frozen by Council due to the current financial position of the Municipality. (June 2026)
TL93	Review Corporate and HR policies and submit to Council for approval by 30 June 2026	[D56] HR Manager: A number of additional HR related policies will be reviewed in the upcoming financial year. (June 2026)

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 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: Flood damage across the district during February 2026 caused regravel activities to stop. Regravel teams were split to assist with emergency flood damage work across the district. (June 2026)

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
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)]	[D89] Director: Finance (CFO): Alternative revenue streams to be explore. (June 2026)
TL105	Spend 90% of the grant funding by 30 June 2026 {(Actual amount spent /Total amount budgeted) X100}	[D1111] Director: Socio Economic Services: Re-advertise the tenders for which no responsive bids were received. Initiate replacement

REF	KPI	CORRECTIVE MEASURE
		procurement processes for service providers who withdrew or could not fulfil their contractual obligations. Engage the fire-engine supplier and NRCS regularly to expedite homologation, certification and delivery. Monitor progress through monthly project and grant-expenditure meetings involving Fire Services, SCM and Finance. Escalate supplier delays immediately and apply contractual remedies where appropriate. (June 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.