

JOE MOROLONG LOCAL MUNICIPALITY



JOE MOROLONG
LOCAL MUNICIPALITY

(NC 451)

In-Year Report of the Municipality

Prepared in terms of Local Government: Municipal Finance Management Act No.56 of 2003; Municipal Budget and Reporting Regulations

Mid-Year Budget & Performance Assessment for the period 1 July 2025 to 31 December 2025

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Glossary

Adjustments Budget – Prescribed in section 28 of the MFMA. The formal means by which a municipality may revise its annual budget during the year.

Allocations – Money received from Provincial or National Government or other municipalities

AFS- Annual Financial Statements

Budget – The financial plan of the Municipality

Budget Related Policy – Policy of a municipality affecting or affected by the budget, examples include tariff policy, rates policy and credit control and debt collection policy

Capital Expenditure - Spending on assets such as land, buildings and machinery. Any capital expenditure must be reflected as an asset on the Municipality's Statement of Financial Performance

Cash Flow Statement – A statement showing when actual cash will be received and spent by the Municipality. Cash payments do not always coincide with budgeted expenditure 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

CFO - Chief Financial Officer

DORA – Division of Revenue Act. Annual legislation that shows the total allocations made by national to provincial and local government

Equitable Share – A general grant paid to municipalities. It is predominantly targeted to help with free basic services

Fruitless and wasteful expenditure – Expenditure that was made in vain and would have been avoided had reasonable care been exercised

GFS – Government Finance Statistics. An internationally recognised classification system that facilitates like for like comparison between municipalities

GRAP – Generally Recognised Accounting Practice. The new standard for municipal accounting and basis upon which AFS are prepared.

IDP – Integrated Development Plan. The main strategic planning document of the Municipality

KPI's – Key Performance Indicators. Measures of service output and/or outcome

MFMA – The Municipal Finance Management Act – No. 53 of 2003. The principal piece of legislation relating to municipal financial management.

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 three years and current years' financial position

NT – National Treasury

Operating Expenditure – Spending on the day-to-day expenses of the Municipality such as salaries and wages

Rates – Local Government tax based on the assessed value of a property. To determine the rates payable, the assessed rateable value is multiplied by the rate in the rand

R&M – Repairs and maintenance on property, plant and equipment

SCM – Supply Chain Management

SDBIP – Service Delivery and Budget Implementation Plan. A detailed plan comprising quarterly performance targets and monthly budget estimates.

Unauthorized expenditure – Generally, spending without, or in excess of, an approved budget

Vote means one of the main segments into which a budget of a municipality is divided for the appropriation of money for the different departments or functional areas of the municipality; and which specifies the total amount that is appropriated for the purpose of the department or functional area concerned.

Zero Based Budgeting means as opposed to incremental budgeting, zero-based budgeting means that each year's budget is drawn up independently from that of the previous year. This means that items are not included simply because they were in the previous budget. Each item has to be justified and motivated for and the purpose of each item is considered. All items in the capital are treated on a "zero-basis"

PART 1

Section 1: Introduction

Purpose

To inform Council of progress made in the implementation of the budget and the performance outcomes in respect of the first six months of the 2025/26 financial year, and to recommend whether an adjustments budget is necessary.

Background

In terms of Section 72 of the Local Government: Municipal Finance Management Act, 2003 (Act 56 of 2003):

- 1) The accounting officer of a municipality must by 25 January of each year -
 - (a) assess the performance of the municipality during the first half of the financial year, taking into account –
 - the monthly statements referred to in section 71 for the first half of the financial year;
 - the municipality's service delivery performance during the first half of the financial year, and the service delivery targets and performance indicators set in the service delivery and budget implementation plan;
 - the past year's annual report, and progress on resolving problems identified in the annual report; and
 - the performance of every municipal entity under the sole or shared control of the municipality, taking into account reports in terms of section 88 from any such entities; and
 - (b) submit a report on such assessment to –
 - the mayor of the municipality
 - the National Treasury; and
 - the relevant Provincial Treasury.
- 2) The statement referred to in section 71(1) for the sixth month of a financial year may be incorporated into the report referred to in subsection (1) (b) of this section.
- 3) The accounting officer must, as part of the review -
 - make recommendations as to whether an adjustments budget is necessary; and

- Recommend revised projections for revenue and expenditure to the extent that this may be necessary.

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

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

Contents of this report

With the concurrence of the Acting Chief Financial Officer, it was agreed that:

- (a) The Finance department prepared a report complying with the financial requirements of MFMA section 71. The mid-year budget statement for 2025/26 financial year will be submitted to all legislated parties by the 25th January 2026.
- (b) The outcomes of the above-mentioned reports and reviews form the basis of the mid-year budget and performance assessment.

PART 2

Section 2: Report of the Mayor

2.1 High level assessment of MFMA s71 financial reports for the past 6 months

Overall Performance Information

The year- to- date figures information as per the Table C1 of the monthly budget statement summary for the period ending 31st December 2025.

SUMMARY OF FINANCIAL INFORMATION

DESCRIPTION	ORIGINAL BUDGET R'(000)	YTD BUDGET R'(000)	YTD ACTUALS R'(000)	YTD ACTUALS VS BUDGET %	ACTUALS VS ORIGINAL BUDGET %
TOTAL OPERATING REVENUE	347 475	173 738	200 136	115.19%	57.60%
TOTAL CAPITAL REVENUE	118 517	59 259	72 965	123.13%	61.57%
GRAND TOTAL REVENUE	465 992	232 997	273 101	117.21%	58.61%
TOTAL OPERATING EXPENDITURE	423 299	211 650	170 661	80.63%	40.32%
TOTAL CAPITAL EXPENDITURE	128 217	64 109	57 424	89.57%	44.79%
SURPLUS/(DEFICIT)	-85 524	-42 762	45 016		-52.64%

➤ Revenue

The total revenue performance in terms of year-to-date actuals is R273 million (Operating Revenue of R200 million and Capital Revenue R73 million). However, if we exclude grants and focus on the municipality's own revenue then performance is R49 million.

The municipality received grants from National and Provincial Departments as at December, which is R146 million for Equitable Share, R57.6 million for Municipality Infrastructure Grant (MIG), R40 million Water Services Infrastructure grant (WSIG), R3 million Financial Management Grant (FMG), R675 thousands for Library Grant, and R1 million for Expanded Projects Work Programme (EPWP).

➤ Operating Expenditure

Current expenditure is almost at 81% of the year-to-date budget, and operating expenditure is performing well.

Employee related cost and remuneration for Councillors at R67 million and R7.1 million are within the budget.

Bulk Electricity is overspending its already above by 19% against the Year-to-date budget, expenditure to date R6.7 million. The item was under budget and will be corrected during budget adjustment.

This expenditure item will continue to be monitored in order to avoid unauthorized expenditure.

➤ **Capital Expenditure**

Current expenditure 81% of the year-to-date budget. Water projects incurred expenditure during the month of December amounting to R57 Million.

Finance and administration spend R1.1 million, Roads R12 million, R9.5 million Waste water management and R34 million Water and R653 thousands sports and recreation project.

➤ **Cash flows**

The municipality closed the 2024/25 FY with a positive cash & cash equivalents balance of R3.9 million and increased this by R41.6 million during first 6 months resulting in a closing balance of R45.5 million. Closing balance of R45.5 million (R20 million cash and R25.5 million investments).

➤ **High level SDBIP overall performance**

The Midyear assessment is based on the reviewed top level service delivery budget implementation plans for the period 1 July 2025 to 31 December 2025.

The performance of Directorates and the assessment of the service delivery performance during the period under review are highlighted under Part 5

➤ **Financial Problems or Risk Facing the Municipality**

Municipality is depended on grants and the majority of residents that fall within the municipality is almost 95% indigent. The Municipality is only collecting revenue in Van Zylrus and Hotazel which are also having challenges with settling their accounts. It is a known fact that due to the non-payment of debtors and endemic poverty in the area, the collection rate for municipal services and Rates debt recovery is low.

This has a detrimental effect on the municipality's financial resources. Financial administration should be the second most important focus point of municipality

with basic service delivery as the most important. Any additional resources should be directed towards developing a financial administration turnaround strategy.

the turnaround strategy on in-service training and assistance on every aspect of financial administration with detail to the lowest level and administrative powers be delegated to the lowest level without impeding on proper internal control.

2.2 Potential impact of the national and provincial adjustments budget

The National government adjustment budgets will impact on the municipality's adjustment budget as it contains allocations received by Joe Morolong Local Municipality which were gazetted. Allocation for Municipal Infrastructure Grant has decreased,

2.3 Conclusion

The mid-year budget and performance assessment indicates that:

- (i) an adjustments budget for 2025/26 will be required, and this must be approved by Council by no later than 28th February 2026.
- (ii) the revised SDBIP, which forms the basis for the mid-year performance assessments must include adjustments necessitated by a review of the predetermined objectives as highlighted by the Auditor General and adjustments as a result of the adjustments budget, will be approved by Council;
- (iii) The revised IDP, taking into account revisions as a result of the adjustments budget and revised SDBIP, will be approved Council.

Section 3: Executive Summary

The executive summary of the mid-year budget and performance assessment must, in addition to the information in executive summary of the monthly budget statement as well as on the quarterly report on the implementation of the budget and the financial affairs for the municipality provide a summary of the impact of the national adjustments budget and the relevant provincial adjustments budget.

INTRODUCTION

The Mid-Year Review has been prepared in terms of the Local Government: Municipal Budget and Reporting Regulations (as per the prescribed formats) Government Gazette 32141, 17 April 2009.

It must be noted that in all instances where the tables contained within this report include the audited outcomes for 2023/24 that these results are based on the audited annual financial statements that were audited by the Auditor General in accordance with Section 126 (3) of the Municipal Finance Management Act.

BUDGET OVERVIEW–2025/26 MID-TERM BUDGET PERFORMANCE

➤ Revenue

The Revenue variances against the budget are: The table below presents the year-to-date budget of operational revenue and expenditure against the actual for the period ended 31 December 2025.

The total revenue performance in terms of year-to-date actuals is R273 million.

The municipality received grants from National and Provincial Departments as at December, which is R146 million for Equitable Share, R57.6 million for Municipality Infrastructure Grant (MIG), R40 million Water Services Infrastructure grant (WSIG), R3 million Financial Management Grant (FMG), R675 thousands for Library Grant, and R1 million for Expanded Projects Work Programme (EPWP).

R49 million of operating revenue for Quarter 1 & 2.

Description	Original Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast	Comments
R thousands							
Revenue							
Exchange Revenue							
Service charges - Electricity	12 549	6 048	6 275	(226)	-4%	48%	This is due to properties with meters that are broken and have not been replaced and furthermore, this results in losses on distribution
Service charges - Water	22 026	7 097	11 013	(3 916)	-36%	32%	This is due to properties with meters that are broken and have not been replaced and furthermore, this results in losses on distribution
Service charges - Waste Water Management	3 518	740	1 759	(1 019)	-58%	21%	The municipality performed extensive physical verification and have reconciled
Service charges - Waste management	5 688	1 187	2 844	(1 657)	-58%	21%	The municipality performed extensive physical verification and have not fully reconciled the charges. A reconciliation will be assessed and corrected
Sale of Goods and Rendering of Services	176	127	88	40	45%	73%	Sales of goods its above 50%.
Agency services	30	-	15	(15)	-100%	0%	
Interest earned from Receivables	19 796	7 659	9 898	(2 239)	-23%	39%	This is due additional interest that has been settled from payment and through write off of old accounts recovered
Interest from Current and Non Current Assets	8 176	829	4 088	(3 259)	-80%	10%	interest earned on investment is R829 thousands to date which is below 50% against year-to-date budget.
Rental from Fixed Assets	162	62	81	(19)	-23%	38%	Rental of Facilities is at 40% against the original budget. The most community halls and sports field that were vandalised by community are not condition to be rented out.
Licence and permits	151	69	75	(6)	-8%	46%	
Operational Revenue	293	91	147	(56)	-38%	31%	
Non-Exchange Revenue				-			
Property rates	51 118	9 992	25 559	(15 568)	-61%	20%	This is due to overcharge on farming properties that had not been corrected in the beginning of the FY. The properties were initially levied as business properties and the supplementary valuation later confirmed that those properties were actually agricultural properties.
Fines, penalties and forfeits	10	-	5	(5)	-100%	0%	
Transfers and subsidies - Operational	206 022	151 178	103 011	48 167	47%	73%	The Municipality has received most of the amount from National and Provincial allocation Dora Gazzeted.
Interest	14 477	15 057	7 238	7 819	108%	104%	interest on Rates is more than the anticipated budget.
Gains on disposal of Assets	3 307	-	1 653	(1 653)	-100%	0%	
Other Gains	(22)	-	(11)	11	-100%	0%	

➤ Operating Expenditure

Current expenditure is almost at 81% of the year-to-date budget,

Description	Original Budget	YearTD actual	YearTD budget	YTD variance	YTD variance	YTD Actual vs Original buget	Comments
Employee related costs	130 925	66 610	65 462	1 148	2%	51%	Performance is within the budget.
Remuneration of councillors	14 010	7 129	7 005	124	2%	51%	Performance is within the budget.
Bulk purchases - electricity	16 498	6 680	8 249	(1 569)	-19%	40%	The Item is below the YTD budget by 19% Expenditure today date is R6.6 million.
Inventory consumed	25 711	6 064	12 856	(6 791)	-53%	24%	Inventory is within the budget at 53% against year to date.
Debt impairment	20 771	-	10 385	(10 385)	-100%	0%	We are still experiencing a high turnover of consumer debtors who are not honouring their services and rates accounts hence a need to impair the receivables balances. The final figure is calculated at year end based on the applicable collection rate at the reporting period.
Depreciation and amortisation	107 961	30 440	53 980	(23 540)	-44%	28%	Re-Calculation for depreciation and asset impairment will be done at year end with the Annual Financial Statements. It should be noted that this is an accounting entry and is based on estimate only
Interest	37	17	19	(2)	-11%	45%	interest on borrowing (DBSA Loan)
Contracted services	41 573	24 668	20 786	3 881	19%	59%	
Transfers and subsidies	600	136	300	(164)	-55%	23%	The Performance is within the budget .
Irrecoverable debts written off	17 828	-	8 914	(8 914)	-100%	0%	Irrecoverable debts to be submitted to council for approval at Quarter 4.
Operational costs	41 685	28 918	20 843	8 076	39%	69%	Expenditure is within the year-to-date budget. Cost containment is implemented
Losses on Disposal of Assets	5 724	-	2 862	(2 862)	-100%	0%	Waiting for Auction.
Other Losses							

➤ **Capital Expenditure**

Current expenditure 81% of the year-to-date budget. Water projects incurred expenditure during the month of December amounting to R57 Million.

Finance and administration spend R1.1 million, Roads R12 million, R9.5 million Waste water management and R34 million Water and R653 thousands sports and recreation project.

➤ **Cash flows**

The municipality closed the 2024/25 FY with a positive cash & cash equivalents balance of R3.9 million and increased this by R41.6 million during first 6 months resulting in a closing balance of R45.5 million. Closing balance of R45.5 million (R20 million cash and R25.5 million investments).

The municipality billed R25 million against Services Charges to date and Cash Flow is R31 million to date. We only managed to collect 124% of R25 millions of billed revenue (Property Rate and services). Most of the revenue emanate from previous years outstanding debtors. Total debtors amount R537 million.

The municipality needs to implement debt management and credit control policy to improve the collection rates.

➤ **Conclusion**

The Assessment made has indicated that there is need for an adjustment on the budget. National Adjustment gazettes will also used to guide on revenue estimates as adjusted. Detailed analysis of the municipal performance for the period ending 31 December 2025 is presented in the different sections of this report.

Section 4: Resolutions

SECTION 72 -MID YEAR BUDGET &PERFORMANCE ASSESSMENT REPORT FOR 2025/26

This is the resolution that will be presented to Council in the Mid-Year report on the implementation of the budget and the financial state of affairs of the municipality as required in terms of Section 72 of the Municipal Finance Management Act, Act 56 of 2003.

RECOMMENDATION:

It is Recommended that:

- I. Council takes note of the Mid-year Budget and performance report in terms of Section 72 of the Municipal Finance Management Act;
- II. Council takes of the SDBIP performance report for the six months ending 31st December 2025.
- III. Council takes note that an Adjustment budget needs to be made to the annual budget and tabled to council for approval by end of February 2026.

Section 5: In-year budget statement tables

3.1 Monthly budget statements

3.1.1 Table C1: s71 Monthly Budget Statement Summary

NC451 Joe Morolong - Table C1 Monthly Budget Statement Summary - Mid-Year Assessment

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	48 659	51 118	-	3 331	9 992	25 559	(15 568)	-61%	51 118
Service charges	27 200	43 780	-	3 977	15 073	21 890	(6 818)	-31%	43 780
Investment revenue	4 755	8 176	-	20	829	4 088	(3 259)	-80%	8 176
Transfers and subsidies - Operational	200 982	206 022	-	65 902	151 178	103 011	48 167	0	206 022
Other own revenue	54 888	38 378	-	3 909	23 065	19 189	3 876	20%	38 378
Total Revenue (excluding capital transfers and contributions)	336 485	347 475	-	77 138	200 136	173 738	26 399	15%	347 475
Employee costs	121 893	130 925	-	10 348	66 610	65 462	1 148	2%	130 925
Remuneration of Councillors	14 973	14 010	-	1 203	7 129	7 005	124	2%	14 010
Depreciation and amortisation	133 101	107 961	-	-	30 440	53 980	(23 540)	-44%	107 961
Interest	603	37	-	16	17	19	(2)	-11%	37
Inventory consumed and bulk purchases	47 671	42 209	-	4 128	12 744	21 104	(8 360)	-40%	42 209
Transfers and subsidies	9 059	600	-	-	136	300	(164)	-55%	600
Other expenditure	126 291	127 558	-	16 891	53 586	63 779	(10 193)	-16%	127 558
Total Expenditure	453 591	423 300	-	32 587	170 661	211 650	(40 988)	-19%	423 300
Surplus/(Deficit)	(117 107)	(75 824)	-	44 551	29 475	(37 912)	67 387	-178%	(75 824)
Transfers and subsidies - capital (monetary allocations)	121 344	118 518	-	11 085	72 965	59 259	13 706	23%	118 518
Transfers and subsidies - capital (in-kind)	96 632	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	100 869	42 693	-	55 636	102 439	21 347	81 092	380%	42 693
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	100 869	42 693	-	55 636	102 439	21 347	81 092	380%	42 693
Capital expenditure & funds sources									
Capital expenditure	209 790	128 218	-	9 815	57 424	64 109	(6 685)	-10%	128 218
Capital transfers recognised	28 283	118 518	-	9 755	54 605	59 259	(4 654)	-8%	118 518
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	181 507	9 700	-	60	2 819	4 850	(2 031)	-42%	9 700
Total sources of capital funds	209 790	128 218	-	9 815	57 424	64 109	(6 685)	-10%	128 218
Financial position									
Total current assets	295 921	253 965	-	-	380 829	-	-	-	253 965
Total non current assets	1 040 241	854 313	-	-	1 091 908	-	-	-	854 313
Total current liabilities	101 148	68 609	-	-	97 232	-	-	-	68 609
Total non current liabilities	16 090	13 457	-	-	16 009	-	-	-	13 457
Community wealth/Equity	1 229 624	1 026 212	-	-	1 359 496	-	-	-	1 026 212
Cash flows									
Net cash from (used) operating	(61 630)	184 386	-	55 358	107 997	101 679	(6 317)	-6%	184 386
Net cash from (used) investing	-	(146 145)	-	(19 719)	(86 536)	(73 073)	13 463	-18%	(146 145)
Net cash from (used) financing	58	(195)	-	-	-	(97)	(97)	100%	(195)
Cash/cash equivalents at the month/year end	(43 699)	44 257	-	35 639	25 836	34 721	8 885	26%	42 421
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	20 060	9 896	6 375	5 978	20 532	33 270	6 185	434 964	537 260
Creditors Age Analysis									
Total Creditors	5 238	464	4 007	1 912	4	568	1 466	2 421	16 079

3.1.2 Table C2: Monthly Budget Statement – Financial Performance (standard classification)

This table reflects the operating budget (Financial Performance) in the standard classifications which are the Government Finance Statistics Functions and Sub-functions. These are used by National Treasury to assist the compilation of national and international accounts for comparison purposes, regardless of the unique organisational structures used by the different institutions. The main functions are Governance and administration; Community and public safety; Economic and environmental services; and Trading services. It is for this reason that Financial Performance is reported in standard classification, Table C2, and by municipal vote, Table C3.

NC451 Joe Morolong - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - Mid-Year Assessment

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
<i>Governance and administration</i>		382 849	276 811	–	71 260	173 721	138 406	35 315	26%	276 811
Executive and council		–	–	–	–	–	–	–	–	–
Finance and administration		382 849	276 811	–	71 260	173 721	138 406	35 315	26%	276 811
Internal audit		–	–	–	–	–	–	–	–	–
<i>Community and public safety</i>		16 322	3 184	–	246	1 358	1 592	(234)	-15%	3 184
Community and social services		2 643	2 994	–	236	1 289	1 497	(208)	-14%	2 994
Sport and recreation		13 457	–	–	–	–	–	–	–	–
Public safety		222	190	–	11	69	95	(26)	-27%	190
Housing		–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–
<i>Economic and environmental services</i>		3 589	15 984	–	4 857	37 274	7 992	29 282	366%	15 984
Planning and development		3 589	3 667	–	358	2 347	1 833	514	28%	3 667
Road transport		–	12 316	–	4 500	34 927	6 158	28 769	467%	12 316
Environmental protection		0	1	–	0	0	1	(0)	-74%	1
<i>Trading services</i>		151 701	170 014	–	11 860	60 748	85 007	(24 259)	-29%	170 014
Energy sources		10 372	13 722	–	2 195	6 699	6 861	(162)	-2%	13 722
Water management		134 505	121 777	–	9 103	50 650	60 889	(10 239)	-17%	121 777
Waste water management		2 888	27 587	–	232	1 398	13 793	(12 396)	-90%	27 587
Waste management		3 936	6 928	–	329	2 001	3 464	(1 462)	-42%	6 928
<i>Other</i>	4	–	–	–	–	–	–	–	–	–
Total Revenue - Functional	2	554 461	465 993	–	88 223	273 101	232 997	40 104	17%	465 993
Expenditure - Functional										
<i>Governance and administration</i>		244 439	202 908	–	22 614	89 228	101 454	(12 226)	-12%	202 908
Executive and council		36 362	31 629	–	5 111	21 416	15 814	5 602	35%	31 629
Finance and administration		206 076	168 819	–	17 369	66 844	84 409	(17 565)	-21%	168 819
Internal audit		2 001	2 461	–	133	967	1 230	(263)	-21%	2 461
<i>Community and public safety</i>		(28 798)	16 429	–	1 068	6 577	8 214	(1 637)	-20%	16 429
Community and social services		7 942	9 654	–	606	3 771	4 827	(1 056)	-22%	9 654
Sport and recreation		–	–	–	–	–	–	–	–	–
Public safety		3 293	4 786	–	342	2 054	2 393	(339)	-14%	4 786
Housing		(40 033)	1 989	–	120	751	995	(243)	-24%	1 989
Health		–	–	–	–	–	–	–	–	–
<i>Economic and environmental services</i>		129 068	38 971	–	1 595	32 496	19 485	13 011	67%	38 971
Planning and development		22 757	16 420	–	1 190	7 600	8 210	(610)	-7%	16 420
Road transport		103 928	19 584	–	210	23 648	9 792	13 856	141%	19 584
Environmental protection		2 383	2 966	–	195	1 249	1 483	(235)	-16%	2 966
<i>Trading services</i>		109 665	164 992	–	7 311	42 360	82 496	(40 136)	-49%	164 992
Energy sources		22 525	51 362	–	1 617	9 341	25 681	(16 340)	-64%	51 362
Water management		85 637	101 883	–	5 225	29 663	50 941	(21 278)	-42%	101 883
Waste water management		(174)	6 653	–	297	2 133	3 327	(1 194)	-36%	6 653
Waste management		1 678	5 094	–	171	1 223	2 547	(1 324)	-52%	5 094
<i>Other</i>		–	–	–	–	–	–	–	–	–
Total Expenditure - Functional	3	454 374	423 300	–	32 587	170 661	211 650	(40 988)	-19%	423 300
Surplus/ (Deficit) for the year		100 087	42 693	–	55 636	102 439	21 347	81 092	3.798804	42 693

3.1.3 Table C3: Monthly Budget Statement – Financial Performance (revenue and expenditure by municipal vote)

The operating expenditure budget is approved by Council on the municipal vote level. The municipal votes reflect the organisational structure of the municipality which is made up of the following directorates: Executive & Council; Budget and Treasury Office; Corporate Support Services; Community Services; Technical Services; Electrical Services; Water Unit and Planning & Development.

NC451 Joe Morolong - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - Mid-Year Assessment

Vote Description	Ref	2024/25		Budget Year 2025/26						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote	1									
Vote 1 - Executive and Council		-	-	-	-	-	-	-	-	-
Vote 2 - Office Of The Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 3 - LED / Development and Town Planning		136	97	-	28	108	48	60	124.5%	97
Vote 4 - Corporate Services		4 840	762	-	3	18	381	(363)	-95.4%	762
Vote 5 - Technical Services		155 153	179 009	-	16 359	95 912	89 504	6 408	7.2%	179 009
Vote 6 - Financial Services		378 010	276 013	-	71 257	173 703	138 007	35 697	25.9%	276 013
Vote 7 - Community Services		16 322	10 113	-	576	3 359	5 056	(1 697)	-33.6%	10 113
Total Revenue by Vote	2	554 461	465 993	-	88 223	273 101	232 997	40 104	17.2%	465 993
Expenditure by Vote	1									
Vote 1 - Executive and Council		25 868	24 138	-	1 848	11 586	12 069	(483)	-4.0%	24 138
Vote 2 - Office Of The Municipal Manager		13 959	11 568	-	3 522	11 617	5 784	5 832	100.8%	11 568
Vote 3 - LED / Development and Town Planning		17 759	11 980	-	767	4 789	5 990	(1 201)	-20.0%	11 980
Vote 4 - Corporate Services		78 449	53 691	-	4 778	28 421	26 845	1 576	5.9%	53 691
Vote 5 - Technical Services		218 663	183 922	-	7 773	67 596	91 961	(24 365)	-26.5%	183 922
Vote 6 - Financial Services		84 391	113 511	-	12 466	37 604	56 755	(19 151)	-33.7%	113 511
Vote 7 - Community Services		15 286	24 490	-	1 433	9 049	12 245	(3 196)	-26.1%	24 490
Total Expenditure by Vote	2	454 374	423 300	-	32 587	170 661	211 650	(40 988)	-19.4%	423 300
Surplus/ (Deficit) for the year	2	100 087	42 693	-	55 636	102 439	21 347	81 092	379.9%	42 693

Unauthorised expenditure by year end would occur either for the municipality as a whole if the adjusted budget for 'Total Expenditure by Vote' or if any of the individual budgets for any specific vote/s were overspent.

The year-to-date actual revenue reflects 117% achievement while operating expenditure is 81% above year-to-date budget.

3.1.4 Table C4: Monthly Budget Statement – Financial Performance (revenue and expenditure)

NC451 Joe Morolong - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - Mid-Year Assessment

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue										
Exchange Revenue										
Service charges - Electricity		9 167	12 549	-	2 085	6 048	6 275	(226)	-4%	12 549
Service charges - Water		14 317	22 026	-	1 577	7 097	11 013	(3 916)	-36%	22 026
Service charges - Waste Water Management		1 450	3 518	-	123	740	1 759	(1 019)	-58%	3 518
Service charges - Waste management		2 266	5 688	-	191	1 187	2 844	(1 657)	-58%	5 688
Sale of Goods and Rendering of Services		211	176	-	31	127	88	40	45%	176
Agency services		-	30	-	-	-	15	(15)	-100%	30
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		16 645	19 796	-	1 301	7 659	9 898	(2 239)	-23%	19 796
Interest from Current and Non Current Assets		4 755	8 176	-	20	829	4 088	(3 259)	-80%	8 176
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		105	162	-	15	62	81	(19)	-23%	162
Licence and permits		222	151	-	11	69	75	(6)	-8%	151
Special rating levies		-	-	-	-	-	-	-	-	-
Operational Revenue		276	293	-	60	91	147	(56)	-38%	293
Non-Exchange Revenue										
Property rates		48 659	51 118	-	3 331	9 992	25 559	(15 568)	-61%	51 118
Surcharges and Taxes		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	10	-	-	-	5	(5)	-100%	10
Licence and permits		-	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational		200 982	206 022	-	65 902	151 178	103 011	48 167	47%	206 022
Interest		33 716	14 477	-	2 490	15 057	7 238	7 819	108%	14 477
Fuel Levy		-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		-	3 307	-	-	-	1 653	(1 653)	-100%	3 307
Other Gains		3 712	(22)	-	-	-	(11)	11	-100%	(22)
Discontinued Operations		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		336 485	347 475	-	77 138	200 136	173 738	26 399	15%	347 475
Expenditure By Type										
Employee related costs		121 893	130 925	-	10 348	66 610	65 462	1 148	2%	130 925
Remuneration of councillors		14 973	14 010	-	1 203	7 129	7 005	124	2%	14 010
Bulk purchases - electricity		16 499	16 498	-	1 169	6 680	8 249	(1 569)	-19%	16 498
Inventory consumed		31 172	25 711	-	2 959	6 064	12 856	(6 791)	-53%	25 711
Debt impairment		(88 315)	20 771	-	-	-	10 385	(10 385)	-100%	20 771
Depreciation and amortisation		133 101	107 961	-	-	30 440	53 980	(23 540)	-44%	107 961
Interest		603	37	-	16	17	19	(2)	-11%	37
Contracted services		57 160	41 573	-	3 684	24 668	20 786	3 881	19%	41 573
Transfers and subsidies		9 059	600	-	-	136	300	(164)	-55%	600
Irrecoverable debts written off		78 456	17 828	-	-	-	8 914	(8 914)	-100%	17 828
Operational costs		64 741	41 685	-	13 207	28 918	20 843	8 076	39%	41 685
Losses on Disposal of Assets		14 249	5 724	-	-	-	2 862	(2 862)	-100%	5 724
Other Losses		-	(22)	-	-	-	(11)	11	-100%	(22)
Total Expenditure		453 591	423 300	-	32 587	170 661	211 650	(40 988)	-19%	423 300
Surplus/(Deficit)		(117 107)	(75 824)	-	44 551	29 475	(37 912)	67 387	(0)	(75 824)
Transfers and subsidies - capital (monetary allocations)		121 344	118 518	-	11 085	72 965	59 259	13 706	0	118 518
Transfers and subsidies - capital (in-kind)		96 632	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		100 869	42 693	-	55 636	102 439	21 347	81 092	0	42 693
Income Tax		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		100 869	42 693	-	55 636	102 439	21 347	81 092	0	42 693
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		100 869	42 693	-	55 636	102 439	21 347	81 092	0	42 693
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year		100 869	42 693	-	55 636	102 439	21 347	81 092	0	42 693

The year-to-date operating revenue actuals reflects an achievement of 117% of the year-to-date budget. Current expenditure is almost 81%, above year-to-date budget projections for December 2025.

3.1.5 Table C5: Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding)

NC451 Joe Morolong - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - Mid-Year Assessment

Vote Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - Executive and Council		–	–	–	–	–	–	–	–	–
Vote 2 - Office Of The Municipal Manager		–	600	–	–	–	300	(300)	-100%	600
Vote 3 - LED / Development and Town Planning		–	–	–	–	–	–	–	–	–
Vote 4 - Corporate Services		5 359	4 550	–	60	830	2 275	(1 445)	-64%	4 550
Vote 5 - Technical Services		193 919	110 951	–	8 848	54 707	55 475	(769)	-1%	110 951
Vote 6 - Financial Services		40	800	–	–	327	400	(73)	-18%	800
Vote 7 - Community Services		6 140	5 231	–	–	653	2 615	(1 962)	-75%	5 231
Total Capital Multi-year expenditure	4,7	205 458	122 132	–	8 907	56 517	61 066	(4 549)	-7%	122 132
Single Year expenditure appropriation	2									
Vote 1 - Executive and Council		–	–	–	–	–	–	–	–	–
Vote 2 - Office Of The Municipal Manager		–	–	–	–	–	–	–	–	–
Vote 3 - LED / Development and Town Planning		–	–	–	–	–	–	–	–	–
Vote 4 - Corporate Services		–	–	–	–	–	–	–	–	–
Vote 5 - Technical Services		4 332	6 086	–	907	907	3 043	(2 136)	-70%	6 086
Vote 6 - Financial Services		–	–	–	–	–	–	–	–	–
Vote 7 - Community Services		–	–	–	–	–	–	–	–	–
Total Capital single-year expenditure	4	4 332	6 086	–	907	907	3 043	(2 136)	-70%	6 086
Total Capital Expenditure		209 790	128 218	–	9 815	57 424	64 109	(6 685)	-10%	128 218
Capital Expenditure - Functional Classification										
Governance and administration		5 399	5 950	–	60	1 157	2 975	(1 818)	-61%	5 950
Executive and council		–	100	–	–	–	50	(50)	-100%	100
Finance and administration		5 399	5 350	–	60	1 157	2 675	(1 518)	-57%	5 350
Internal audit		–	500	–	–	–	250	(250)	-100%	500
Community and public safety		6 140	4 931	–	–	653	2 465	(1 812)	-74%	4 931
Community and social services		2 659	1 150	–	–	653	575	78	14%	1 150
Sport and recreation		3 482	3 781	–	–	–	1 890	(1 890)	-100%	3 781
Public safety		–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–
Economic and environmental services		36 154	12 402	–	2 340	11 669	6 201	5 468	88%	12 402
Planning and development		–	–	–	–	–	–	–	–	–
Road transport		36 154	12 102	–	2 340	11 669	6 051	5 618	93%	12 102
Environmental protection		–	300	–	–	–	150	(150)	-100%	300
Trading services		162 097	104 935	–	7 415	43 945	52 467	(8 522)	-16%	104 935
Energy sources		–	–	–	–	–	–	–	–	–
Water management		161 405	83 442	–	7 415	34 398	41 721	(7 323)	-18%	83 442
Waste water management		–	21 492	–	–	9 547	10 746	(1 199)	-11%	21 492
Waste management		692	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–
Total Capital Expenditure - Functional Classification	3	209 790	128 218	–	9 815	57 424	64 109	(6 685)	-10%	128 218
Funded by:										
National Government		28 283	118 518	–	9 755	54 605	59 259	(4 654)	-8%	118 518
Provincial Government		–	–	–	–	–	–	–	–	–
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		28 283	118 518	–	9 755	54 605	59 259	(4 654)	-8%	118 518
Borrowing	6	–	–	–	–	–	–	–	–	–
Internally generated funds		181 507	9 700	–	60	2 819	4 850	(2 031)	-42%	9 700
Total Capital Funding		209 790	128 218	–	9 815	57 424	64 109	(6 685)	-10%	128 218

3.1.6 Table C6: Monthly Budget Statement - Financial Position

NC451 Joe Morolong - Table C6 Monthly Budget Statement - Financial Position - Mid-Year Assessment

Description	Re f	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		4 375	15 030	–	46 285	15 030
Trade and other receivables from exchange transactions		62 372	43 803	–	71 002	43 803
Receivables from non-exchange transactions		172 319	123 382	–	194 065	123 382
Current portion of non-current receivables		–	–	–	–	–
Inventory		3 224	17 706	–	12 845	17 706
VAT		53 013	52 662	–	55 714	52 662
Other current assets		617	1 383	–	919	1 383
Total current assets		295 921	253 965	–	380 829	253 965
Non current assets						
Investments		–	–	–	–	–
Investment property		17 176	12 359	–	17 176	12 359
Property, plant and equipment		1 022 172	837 182	–	1 073 618	837 182
Biological assets		–	–	–	–	–
Living and non-living resources		–	–	–	–	–
Heritage assets		–	–	–	–	–
Intangible assets		893	4 773	–	1 114	4 773
Trade and other receivables from exchange transactions		–	–	–	–	–
Non-current receivables from non-exchange transactions		–	–	–	–	–
Other non-current assets		–	–	–	–	–
Total non current assets		1 040 241	854 313	–	1 091 908	854 313
TOTAL ASSETS		1 336 161	1 108 278	–	1 472 737	1 108 278
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Financial liabilities		168	528	–	168	528
Consumer deposits		92	93	–	229	93
Trade and other payables from exchange transactions		88 138	46 224	–	53 543	46 224
Trade and other payables from non-exchange transactions		11	629	–	25 440	629
Provision		3 498	1 105	–	6 329	1 105
VAT		9 241	20 030	–	11 523	20 030
Other current liabilities		–	–	–	–	–
Total current liabilities		101 148	68 609	–	97 232	68 609
Non current liabilities						
Financial liabilities		183	127	–	101	127
Provision		11 455	9 725	–	11 455	9 725
Long term portion of trade payables		–	–	–	–	–
Other non-current liabilities		4 453	3 605	–	4 453	3 605
Total non current liabilities		16 090	13 457	–	16 009	13 457
TOTAL LIABILITIES		117 239	82 066	–	113 241	82 066
NET ASSETS	2	1 218 923	1 026 212	–	1 359 496	1 026 212
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		1 229 624	1 026 212	–	1 359 496	1 026 212
Reserves and funds		–	–	–	–	–
Other		–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	1 229 624	1 026 212	–	1 359 496	1 026 212

3.1.7 Table C7: Monthly Budget Statement - Cash Flow

NC451 Joe Morolong - Table C7 Monthly Budget Statement - Cash Flow - Mid-Year Assessment

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		–	41 305	–	7 741	15 125	20 653	(5 528)	-27%	41 305
Service charges		–	43 613	–	3 082	16 008	21 807	(5 799)	-27%	43 613
Other revenue		–	13 888	–	2 880	67 852	6 944	60 907	877%	13 888
Transfers and Subsidies - Operational		420 718	206 022	–	86 790	177 450	103 011	74 439	72%	206 022
Transfers and Subsidies - Capital		121 347	118 518	–	–	72 166	59 259	12 907	22%	118 518
Interest		–	42 449	–	20	1 871	21 225	(19 354)	-91%	42 449
Dividends		–	–	–	–	–	–	–	–	–
Payments										
Suppliers and employees		(603 695)	(281 372)	–	(45 155)	(242 474)	(131 200)	111 275	-85%	(281 372)
Interest		–	(37)	–	–	–	(19)	(19)	100%	(37)
Transfers and Subsidies		–	–	–	–	–	–	–	–	–
NET CASH FROM/(USED) OPERATING ACTIVITIES		(61 630)	184 386	–	55 358	107 997	101 679	(6 317)	-6%	184 386
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		–	(146 145)	–	(19 719)	(86 536)	(73 073)	13 463	-18%	(146 145)
NET CASH FROM/(USED) INVESTING ACTIVITIES		–	(146 145)	–	(19 719)	(86 536)	(73 073)	13 463	-18%	(146 145)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		–	–	–	–	–	–	–	–	–
Borrowing long term/refinancing		–	–	–	–	–	–	–	–	–
Increase (decrease) in consumer deposits		–	–	–	–	–	–	–	–	–
Payments										
Repayment of borrowing		58	(195)	–	–	–	(97)	(97)	100%	(195)
NET CASH FROM/(USED) FINANCING ACTIVITIES		58	(195)	–	–	–	(97)	(97)	100%	(195)
NET INCREASE/ (DECREASE) IN CASH HELD		(61 572)	38 045	–	35 639	21 460	28 509			38 045
Cash/cash equivalents at beginning:		17 873	6 212	–	–	4 375	6 212			4 375
Cash/cash equivalents at month/year end:		(43 699)	44 257	–	35 639	25 836	34 721			42 421

Table C7 includes the balance of the Cashbook and Current Investment Deposits.

Refer to section 7 and 10 for a more comprehensive picture of the cash position of the municipality which is short investment and available cash in primary bank account.

PART 3 – SUPPORTING DOCUMENTATION

Section 6 – Debtors' analysis

Supporting Table SC3

NC451 Joe Morolong - Supporting Table SC3 Monthly Budget Statement - aged debtors - Mid-Year Assessment

Description	NT Code	Budget Year 2025/26										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days		
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	5 882	3 268	2 834	2 129	2 183	2 604	2 094	119 031	140 026	128 041	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	1 804	482	483	637	357	925	236	11 862	16 785	14 016	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	11 166	5 551	2 462	2 465	17 391	28 972	3 264	271 644	342 916	323 736	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	481	239	237	237	238	284	240	13 959	15 914	14 958	-	-
Receivables from Exchange Transactions - Waste Management	1600	699	344	346	351	350	428	339	17 722	20 578	19 190	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	19	9	9	157	8	8	8	292	509	472	-	-
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	9	4	4	4	4	49	5	453	533	515	-	-
Total By Income Source	2000	20 060	9 896	6 375	5 978	20 532	33 270	6 185	434 964	537 260	500 929	-	-
2024/25 - totals only		15332862	8500688	6403958	5474927	5435350	11219521	10312207	455112241	517 792	487 554	0	0
Debtors Age Analysis By Customer Group													
Organs of State	2200	4 609	2 285	964	962	3 381	12 340	2 442	108 637	135 621	127 762	-	-
Commercial	2300	7 705	3 647	2 201	2 289	10 404	12 884	1 257	158 950	199 317	185 764	-	-
Households	2400	7 733	3 959	3 206	2 744	6 742	8 038	2 483	167 233	202 139	187 240	-	-
Other	2500	12	5	3	2	4	9	4	144	183	162	-	-
Total By Customer Group	2600	20 060	9 896	6 375	5 978	20 532	33 270	6 185	434 964	537 260	500 929	-	-

Supporting table SC3 provides details on the consumer debtors. Outstanding debtors as the end of 31 December 2025 amount to R537 million including interest in arrears. Outstanding debtors over 90 days amounts to R501 million. Hence the payment rate is low. It paramount that revenue enhancement and management be enforce to the above situation,

Analysing debtors by income source:

- Property rates constitutes the largest portion of total debtors amounting to R342 million, followed by water at R140 million.

Analysing debtors by customer group:

- Households constitute the largest portion of total debtors, amounting to R202 million, followed by commercial at R199 million and organs of state organs accounting for R137 million of the total debt.

In conclusion, the system of internal controls in place to facilitate debt collection are not complete and effective.

The municipality needs to review and implement these controls in order to collect more debt in the short term to improve the cash flow position. The municipality will need to consider the to write off debt or impair if it is unable to recover. The writing off debt write or impairment can only be done once all the necessary steps have been taken and approval by council.

Section 7 – Creditors' analysis Supporting Table SC4

NC451 Joe Morolong - Supporting Table SC4 Monthly Budget Statement - aged creditors - Mid-Year Assessment

Description	NT Code	Budget Year 2025/26									Prior year totals for chart (same period)	
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total		
R thousands												
Creditors Age Analysis By Customer Type												
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-	-	1 291
Bulk Water	0200	-	-	776	-	-	-	509	-	-	1 284	725
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	1 675	-	-	-	-	-	-	-	-	1 675	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	34	125	17	-	4	555	244	468	1 448	525	
Auditor General	0800	-	-	2 688	1 912	-	13	-	-	4 612	22	
Other	0900	2 505	339	527	-	-	-	712	1 953	6 036	1 953	
Medical Aid deductions	0950	1 023	-	-	-	-	-	-	-	1 023	-	
Total By Customer Type	1000	5 238	464	4 007	1 912	4	568	1 466	2 421	16 079	4 515	

Supporting table SC4 provides details on aged creditors. in terms of the Municipal Finance Management Act 56 of 2003 all creditors must be paid within 30 days of receiving the invoice or statement.

The total outstanding creditors as at 31st December 2025 amount to R16 million.

Section 8 – Investment portfolio analysis Supporting Table SC5

NC451 Joe Morolong - Supporting Table SC5 Monthly Budget Statement - investment portfolio - Mid-Year Assessment

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate ^a	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
		Yrs/Months												
R thousands														
Municipality														
28 ABSA		3 Y	Fixed Deposit	No	Fixed (01)	9.38	0		01 July 2027	0	-	-	-	0
27 ABSA		1 Y	Fixed Deposit	No	Fixed (01)	8.9	0		30/01/2026	0	-	-	-	0
10 ABSA		60 M	Call Account	No	Fixed	1	0		30/06/2026	-	-	-	-	-
23 Standard Bank		19 M	Call Account	No	Fixed (01)	8.25	0		30/06/2026	0	-	-	-	0
29 ABSA		1 Y	Call Account	Yes	Variable (02)	7.7	0		30/06/2026	401	3	-	25 000	25 404
30 Standard Bank		1 Y	Notice Deposit	Yes	Fixed (01)	7.25	0		30/06/2026	100	-	-	-	100
Municipality sub-total										501	3	-	25 000	25 503
Entities														-
														-
														-
														-
														-
Entities sub-total										-	-	-	-	-
TOTAL INVESTMENTS AND INTEREST	2									501	3	-	25 000	25 503

Section 9– Allocation and grant receipts and expenditure

9.1 Supporting Table SC6 – Grant Receipts.

NC451 Joe Morolong - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - Mid-Year Assessment

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										
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		198 773	202 445	–	65 797	150 363	101 223	49 140	48.5%	202 445
Equitable Share		191 089	194 285	–	64 751	147 035	97 142	49 893	51.4%	194 285
Expanded Public Works Programme Integrated Grant		1 231	1 554	–	116	412	777	(365)	-47.0%	1 554
Local Government Financial Management Grant		3 000	3 000	–	601	677	1 500	(823)	-54.9%	3 000
Municipal Infrastructure Grant		3 453	3 606	–	330	2 239	1 803	436	24.2%	3 606
Other transfers and grants [insert description]										
Provincial Government:		–	1 500	–	–	–	750	(750)	-100.0%	1 500
Specify (Add grant description)		–	1 500	–	–	–	750	(750)	-100.0%	1 500
Other transfers and grants [insert description]	4									
District Municipality:		–	–	–	–	–	–	–		–
[insert description]										
Other grant providers:		2 210	2 077	–	104	815	1 038	(223)	-21.5%	2 077
Mining Companies		903	727	–	–	–	363	(363)	-100.0%	727
Northern Cape Arts and Cultural Council		1 306	1 350	–	104	815	675	140	20.8%	1 350
Other grant providers [insert description]										
Total Operating Transfers and Grants	5	200 982	206 022	–	65 902	151 178	103 011	48 167	46.8%	206 022
Capital Transfers and Grants										
National Government:		121 344	118 518	–	11 085	72 965	59 259	13 706	23.1%	118 518
Municipal Infrastructure Grant		65 355	68 518	–	4 500	34 927	34 259	668	1.9%	68 518
Water Services Infrastructure Grant		55 989	50 000	–	6 585	38 038	25 000	13 038	52.2%	50 000
Other capital transfers [insert description]										
Provincial Government:		–	–	–	–	–	–	–		–
[insert description]										
District Municipality:		–	–	–	–	–	–	–		–
[insert description]										
Other grant providers:		–	–	–	–	–	–	–		–
[insert description]										
Total Capital Transfers and Grants	5	121 344	118 518	–	11 085	72 965	59 259	13 706	23.1%	118 518
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	322 326	324 540	–	76 986	224 142	162 270	61 872	38.1%	324 540

9.2 Supporting Table SC7 (1) – Grant expenditure.

NC451 Joe Morolong - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - Mid-Year Assessment

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										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		216 574	182 575	–	19 704	92 189	91 287	901	1.0%	182 575
Equitable Share		208 693	174 439	–	18 742	88 686	87 220	1 466	1.7%	174 439
Expanded Public Works Programme Integrated Grant		1 541	1 554	–	116	612	777	(165)	-21.2%	1 554
Local Government Financial Management Grant		2 797	3 005	–	527	664	1 503	(839)	-55.8%	3 005
Municipal Infrastructure Grant		3 543	3 576	–	318	2 227	1 788	439	24.6%	3 576
								–		
Other transfers and grants [insert description]								–		
Provincial Government:		–	1 500	–	–	976	750	226	30.2%	1 500
Specify (Add grant description)		–	1 500	–	–	976	750	226	30.2%	1 500
								–		
Other transfers and grants [insert description]								–		
District Municipality:		–	–	–	–	–	–	–		–
								–		
[insert description]								–		
Other grant providers:		1 322	1 350	–	104	711	675	36	5.3%	1 350
Northern Cape Arts and Cultural		1 322	1 350	–	104	711	675	36	5.3%	1 350
<i>Mining Companies</i>								–		
Total operating expenditure of Transfers and Grants:		217 896	185 425	–	19 808	93 876	92 712	1 164	1.3%	185 425
Capital expenditure of Transfers and Grants										
National Government:		28 283	118 518	–	9 755	54 605	59 259	(4 654)	-7.9%	118 518
Municipal Infrastructure Grant		10 837	68 518	–	3 996	28 424	34 259	(5 835)	-17.0%	68 518
Water Services Infrastructure Grant		17 447	50 000	–	5 759	26 181	25 000	1 181	4.7%	50 000
								–		
Other capital transfers [insert description]								–		
Provincial Government:		–	–	–	–	–	–	–		–
								–		
District Municipality:		–	–	–	–	–	–	–		–
								–		
Other grant providers:		–	–	–	–	–	–	–		–
								–		
Total capital expenditure of Transfers and Grants		28 283	118 518	–	9 755	54 605	59 259	(4 654)	-7.9%	118 518
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		246 179	303 943	–	29 563	148 481	151 971	(3 490)	-2.3%	303 943

Section 10 – Expenditure on councillors and board members allowances and employee benefits

10.1 Supporting Table SC8

NC451 Joe Morolong - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - Mid-Year Assessment

Summary of Employee and Councillor remuneration	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		A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		7 881	7 600	–	647	3 881	3 800	81	2%	7 600
Pension and UIF Contributions		839	842	–	72	431	421	10	2%	842
Medical Aid Contributions		746	756	–	62	380	378	2	1%	756
Motor Vehicle Allowance		2 907	2 807	–	240	1 437	1 403	34	2%	2 807
Cellphone Allowance		1 353	1 352	–	114	682	676	5	1%	1 352
Housing Allowances		–	–	–	–	–	–	–	–	–
Other benefits and allowances		1 248	653	–	70	318	326	(9)	-3%	653
Sub Total - Councillors		14 973	14 010	–	1 203	7 129	7 005	124	2%	14 010
% increase	4		-6.4%							-6.4%
Senior Managers of the Municipality	3									
Basic Salaries and Wages		2 787	4 056	–	126	754	2 028	(1 274)	-63%	4 056
Pension and UIF Contributions		7	12	–	0	2	6	(4)	-64%	12
Medical Aid Contributions		–	–	–	–	–	–	–	–	–
Overtime		–	–	–	–	–	–	–	–	–
Performance Bonus		–	–	–	–	–	–	–	–	–
Motor Vehicle Allowance		690	1 066	–	34	204	533	(329)	-62%	1 066
Cellphone Allowance		147	231	–	7	42	116	(74)	-64%	231
Housing Allowances		669	1 075	–	30	183	537	(355)	-66%	1 075
Other benefits and allowances		93	144	–	26	30	72	(41)	-58%	144
Payments in lieu of leave		530	–	–	–	–	–	–	–	–
Long service awards		–	–	–	–	–	–	–	–	–
Post-retirement benefit obligations		–	–	–	–	–	–	–	–	–
Entertainment		–	–	–	–	–	–	–	–	–
Scarcity		406	621	–	19	114	311	(197)	-63%	621
Acting and post related allowance		317	126	–	44	227	63	164	262%	126
In kind benefits		–	–	–	–	–	–	–	–	–
Sub Total - Senior Managers of Municipality		5 646	7 330	–	287	1 557	3 665	(2 108)	-58%	7 330
% increase	4		29.8%							29.8%
Other Municipal Staff										
Basic Salaries and Wages		72 022	79 754	–	6 708	39 640	39 877	(237)	-1%	79 754
Pension and UIF Contributions		12 404	14 501	–	1 156	6 846	7 250	(404)	-6%	14 501
Medical Aid Contributions		6 614	7 797	–	590	3 551	3 898	(348)	-9%	7 797
Overtime		4 414	1 784	–	303	2 369	892	1 477	166%	1 784
Performance Bonus		5 827	5 480	–	–	5 960	2 740	3 219	117%	5 480
Motor Vehicle Allowance		7 519	8 363	–	636	3 839	4 181	(342)	-8%	8 363
Cellphone Allowance		1 298	1 330	–	110	662	665	(3)	0%	1 330
Housing Allowances		1 207	1 328	–	98	690	664	26	4%	1 328
Other benefits and allowances		2 784	2 376	–	187	768	1 188	(420)	-35%	2 376
Payments in lieu of leave		1 058	0	–	–	141	–	141	#DIV/0!	0
Long service awards		(854)	198	–	168	191	99	92	93%	198
Post-retirement benefit obligations		930	–	–	–	–	–	–	–	–
Entertainment		–	–	–	–	–	–	–	–	–
Scarcity		–	–	–	–	–	–	–	–	–
Acting and post related allowance		1 025	684	–	106	398	342	56	16%	684
In kind benefits		–	–	–	–	–	–	–	–	–
Sub Total - Other Municipal Staff		116 248	123 595	–	10 061	65 054	61 797	3 256	5%	123 595
% increase	4		6.3%							6.3%
Total Parent Municipality		136 866	144 934	–	11 552	73 739	72 467	1 272	2%	144 934
			5.9%							5.9%
Unpaid salary, allowances & benefits in arrears:										
Board Members of Entities										
Basic Salaries and Wages								–		
Pension and UIF Contributions								–		
Medical Aid Contributions								–		
Overtime								–		
Performance Bonus								–		
Motor Vehicle Allowance								–		
Cellphone Allowance								–		

Housing Allowances										
Other benefits and allowances										
Board Fees	5									
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations										
Entertainment										
Scarcity										
Acting and post related allowance										
In kind benefits										
Sub Total - Executive members Board	2									
% increase	4	-	-	-	-	-	-		-	
Senior Managers of Entities										
Basic Salaries and Wages										
Pension and UIF Contributions										
Medical Aid Contributions										
Overtime										
Performance Bonus										
Motor Vehicle Allowance										
Cellphone Allowance										
Housing Allowances										
Other benefits and allowances										
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations	2									
Entertainment										
Scarcity										
Acting and post related allowance										
In kind benefits										
Sub Total - Senior Managers of Entities										
% increase	4	-	-	-	-	-	-		-	
Other Staff of Entities										
Basic Salaries and Wages										
Pension and UIF Contributions										
Medical Aid Contributions										
Overtime										
Performance Bonus										
Motor Vehicle Allowance										
Cellphone Allowance										
Housing Allowances										
Other benefits and allowances										
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations										
Entertainment										
Scarcity										
Acting and post related allowance										
In kind benefits										
Sub Total - Other Staff of Entities										
% increase	4	-	-	-	-	-	-		-	
Total Municipal Entities										
TOTAL SALARY, ALLOWANCES & BENEFITS		136 866	144 934	-	11 552	73 739	72 467	1 272	2%	144 934
% increase	4		5.9%							5.9%
TOTAL MANAGERS AND STAFF		121 893	130 925	-	10 348	66 610	65 462	1 148	2%	130 925

Section 11 – Actual and Revised Targets for Cash Receipts

11.1 Supporting Table SC9

NC451 Joe Morolong - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - Mid-Year Assessment

Description	Ref	Budget Year 2025/26												2025/26 Medium Term Revenue & Expenditure Framework			
		July Outcome	August Outcome	Sept Outcome	October Outcome	Nov Outcome	Dec Outcome	January Budget	Feb Budget	March Budget	April Budget	May Budget	June Budget	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28	
R thousands	1																
Cash Receipts By Source																	
Property rates		–	6 144	371	496	374	7 741	4 363	4 363	4 363	4 363	4 363	4 363	41 305	43 783	46 410	
Service charges - Electricity revenue		621	785	980	846	1 315	1 314	963	963	963	963	963	963	11 640	12 338	13 078	
Service charges - Water revenue		1 870	1 309	884	1 097	833	1 436	2 537	2 537	2 537	2 537	2 537	2 537	22 650	24 009	25 450	
Service charges - Waste Water Management		373	330	197	258	172	182	354	354	354	354	354	354	3 635	3 854	4 085	
Service charges - Waste Mangement		278	265	151	221	141	150	747	747	747	747	747	747	5 688	6 029	6 391	
Rental of facilities and equipment		4	9	5	16	6	15	22	22	22	22	22	22	186	197	209	
Interest earned - external investments		10	262	381	126	30	20	1 224	1 224	1 224	1 224	1 224	1 224	8 176	8 666	9 186	
Interest earned - outstanding debtors		–	–	–	–	–	–	5 712	5 712	5 712	5 712	5 712	5 712	34 273	36 329	38 509	
Dividends received		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	
Fines, penalties and forfeits		–	–	–	–	–	–	2	2	2	2	2	2	10	11	11	
Licences and permits		–	4	11	10	15	11	20	20	20	20	20	20	173	183	194	
Agency services		–	–	–	–	–	–	6	6	6	6	6	6	35	37	39	
Transfers and Subsidies - Operational		85 893	3 390	3	675	699	86 790	4 762	4 762	4 762	4 762	4 762	4 762	206 022	214 979	227 562	
Other revenue		12	789	88	235	140	2 087	(469)	(469)	(469)	(469)	(469)	(469)	539	571	606	
Cash Receipts by Source		89 060	13 286	3 070	3 981	3 724	99 745	20 244	20 244	20 244	20 244	20 244	20 244	334 332	350 988	371 732	
Other Cash Flows by Source																	
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		36 849	–	20 317	15 000	–	–	7 725	7 725	7 725	7 725	7 725	7 725	118 518	123 509	126 240	
Transfers and subsidies - capital (monetary allocations) (Nat/ Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatbns, Higher Educ Institutions)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	
Proceeds on Disposal of Fixed and Intangible Assets		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	
Short term loans		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	
Borrowing long term/refinancing		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	
Increase (decrease) in consumer deposits		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	
VAT Control (receipts)		43	15 742	23 588	10 000	14 257	767	(8 575)	(8 575)	(8 575)	(8 575)	(8 575)	(8 575)	12 945	13 722	14 545	
Decrease (increase) in non-current receivables		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	
Decrease (increase) in non-current investments		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	
Total Cash Receipts by Source		125 952	29 028	46 975	28 981	17 981	100 513	19 394	19 394	19 394	19 394	19 394	19 394	465 795	488 219	512 517	
Cash Payments by Type																	
Employee related costs		(22 434)	(22 235)	(23 053)	(22 273)	(32 881)	(19 695)	1 942	1 942	1 942	1 942	1 942	1 942	(130 919)	(138 274)	(146 406)	
Remuneration of councillors		(1 136)	(1 136)	(1 136)	(1 384)	(1 133)	(1 201)	(1 147)	(1 147)	(1 147)	(1 147)	(1 147)	(1 147)	(14 010)	(14 850)	(15 741)	
Interest		–	–	–	–	–	–	(6)	(6)	(6)	(6)	(6)	(6)	(37)	(40)	(42)	
Bulk purchases - Electricity		(3 424)	(2 325)	–	(2 395)	–	(2 994)	(1 306)	(1 306)	(1 306)	(1 306)	(1 306)	(1 306)	(18 973)	(20 111)	(21 318)	
Acquisitions - water & other inventory		(1 795)	(467)	(999)	(651)	(825)	(129)	(3 867)	(3 867)	(3 867)	(3 867)	(3 867)	(3 867)	(28 068)	(29 752)	(31 537)	
Contracted services		(9 818)	(10 914)	(2 350)	(6 048)	(811)	(9 751)	(1 353)	(1 353)	(1 353)	(1 353)	(1 353)	(1 353)	(47 809)	(47 616)	(50 335)	
Transfers and subsidies - other municipalities		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	
Transfers and subsidies - other		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	
Other expenditure		(6 455)	(9 773)	(2 650)	4 132	(2 688)	(11 385)	(12 948)	(12 948)	(12 948)	(12 948)	(12 948)	52 951	(40 609)	(42 749)	(45 570)	
Cash Payments by Type		(45 062)	(46 850)	(30 187)	(28 619)	(38 338)	(45 155)	(18 685)	(18 685)	(18 685)	(18 685)	(18 685)	(18 685)	47 214	(280 424)	(293 392)	(310 948)
Other Cash Flows/Payments by Type																	
Capital assets		(27 078)	(12 443)	(9 547)	(14 337)	(3 412)	(19 719)	(9 935)	(9 935)	(9 935)	(9 935)	(9 935)	(9 935)	(146 145)	(151 257)	(154 951)	
Repayment of borrowing		–	–	–	–	–	–	(32)	(32)	(32)	(32)	(32)	(32)	(195)	(207)	(219)	
Other Cash Flows/Payments		–	–	–	–	–	–	(262)	(262)	(262)	(262)	(262)	(262)	(1 574)	(1 651)	(1 730)	
Total Cash Payments by Type		(72 139)	(59 292)	(39 734)	(42 956)	(41 751)	(64 874)	(28 915)	(28 915)	(28 915)	(28 915)	(28 915)	(28 915)	36 984	(428 338)	(446 506)	(467 848)
NET INCREASE/(DECREASE) IN CASH HELD		53 812	(30 264)	7 241	(13 976)	(23 770)	35 639	(9 521)	(9 521)	(9 521)	(9 521)	(9 521)	56 378	37 457	41 712	44 669	
Cash/cash equivalents at the month/year beginning:		–	4 375	–	–	–	–	306	306	306	306	306	306	6 212	6 585	6 980	
Cash/cash equivalents at the month/year end:		4 375	–	–	–	–	306	306	306	306	306	306	37 457	43 669	48 297	51 648	

Section 12 – Capital programme performance

12.1 Supporting Table SC12

NC451 Joe Morolong - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - Mid-Year Assessment

Month	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands									
Monthly expenditure performance trend									
July	29 350	13 435	–	5 639	5 639	13 435	7 796	58.0%	3%
August	29 350	13 435	–	10 975	16 614	26 870	10 256	38.2%	10%
September	29 350	13 435	–	6 981	23 595	40 305	16 710	41.5%	15%
October	29 350	13 435	–	17 234	40 829	53 740	12 912	24.0%	25%
November	29 350	13 435	–	6 781	47 610	67 175	19 566	29.1%	30%
December	29 350	13 435	–	9 815	57 424	80 610	23 186	28.8%	36%
January	29 350	13 435	–	–	57 424	94 046	36 621	38.9%	36%
February	29 350	13 435	–	–	57 424	107 481	50 056	46.6%	36%
March	29 350	13 435	–	–	57 424	120 916	63 492	52.5%	36%
April	29 350	13 435	–	–	57 424	134 351	76 927	57.3%	0
May	29 350	13 435	–	–	57 424	147 786	90 362	61.1%	0
June	29 350	13 435	–	–	57 424	161 221	103 797	64.4%	0
Total Capital expenditure	352 204	161 221	–	57 424					

12.2 Supporting Tables SC13

12.2.1 Supporting Table SC13a

NC451 Joe Morolong - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - Mid-Year Assessment

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									
Capital expenditure on new assets by Asset Class/Sub-class		159 825	108 951	-	8 848	53 698	54 475	777	1.4%	108 951
Infrastructure										
Roads Infrastructure		129 216	12 102	-	2 340	11 669	6 051	(5 618)	-92.8%	12 102
Roads		129 216	12 102	-	2 340	11 669	6 051	(5 618)	-92.8%	12 102
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		2 979	-	-	-	-	-	-	-	-
Drainage Collection		2 979	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		21 788	-	-	-	-	-	-	-	-
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		21 788	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		760	75 356	-	6 508	32 482	37 678	5 196	13.8%	75 356
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		(5 727)	75 056	-	6 508	32 482	37 528	5 046	13.4%	75 056
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		6 487	300	-	-	-	150	150	100.0%	300
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		4 390	21 492	-	-	9 547	10 746	1 199	11.2%	21 492
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		4 390	21 492	-	-	9 547	10 746	1 199	11.2%	21 492
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		692	-	-	-	-	-	-	-	-
Landfill Sites		692	-	-	-	-	-	-	-	-
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-

Revetments	-	-	-	-	-	-	-	-	
Promenades	-	-	-	-	-	-	-	-	
Capital Spares	-	-	-	-	-	-	-	-	
Information and Communication Infrastructure	-	-	-	-	-	-	-	-	
Data Centres	-	-	-	-	-	-	-	-	
Core Layers	-	-	-	-	-	-	-	-	
Distribution Layers	-	-	-	-	-	-	-	-	
Capital Spares	-	-	-	-	-	-	-	-	
Community Assets	(347)	4 781	-	-	653	2 390	1 737	72.7%	4 781
Community Facilities	(3 828)	1 000	-	-	653	500	(153)	-30.6%	1 000
Halls	(3 828)	1 000	-	-	653	500	(153)	-30.6%	1 000
Centres	-	-	-	-	-	-	-	-	-
Crèches	-	-	-	-	-	-	-	-	-
Clinics/Care Centres	-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations	-	-	-	-	-	-	-	-	-
Testing Stations	-	-	-	-	-	-	-	-	-
Museums	-	-	-	-	-	-	-	-	-
Galleries	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria	-	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-
Parks	-	-	-	-	-	-	-	-	-
Public Open Space	-	-	-	-	-	-	-	-	-
Nature Reserves	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Stalls	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	3 482	3 781	-	-	-	1 890	1 890	100.0%	3 781
Indoor Facilities	-	-	-	-	-	-	-	-	-
Outdoor Facilities	3 482	3 781	-	-	-	1 890	1 890	100.0%	3 781
Capital Spares	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Other assets	-	350	-	-	-	175	175	100.0%	350
Operational Buildings	-	350	-	-	-	175	175	100.0%	350
Municipal Offices	-	100	-	-	-	50	50	100.0%	100
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-
Yards	-	250	-	-	-	125	125	100.0%	250
Stores	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Staff Housing	-	-	-	-	-	-	-	-	-
Social Housing	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Intangible Assets	-	1 000	-	-	327	500	173	34.6%	1 000
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	-	1 000	-	-	327	500	173	34.6%	1 000
Water Rights	-	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-	-

<i>Solid Waste Licenses</i>		-	-	-	-	-	-	-	-	-
<i>Computer Software and Applications</i>		-	1 000	-	-	327	500	173	34.6%	1 000
<i>Load Settlement Software Applications</i>		-	-	-	-	-	-	-	-	-
<i>Unspecified</i>		-	-	-	-	-	-	-	-	-
Computer Equipment		192	1 100	-	60	830	550	(280)	-50.9%	1 100
Computer Equipment		192	1 100	-	60	830	550	(280)	-50.9%	1 100
Furniture and Office Equipment		1 417	300	-	-	-	150	150	100.0%	300
Furniture and Office Equipment		1 417	300	-	-	-	150	150	100.0%	300
Machinery and Equipment		42 017	350	-	-	-	175	175	100.0%	350
Machinery and Equipment		42 017	350	-	-	-	175	175	100.0%	350
Transport Assets		3 749	3 300	-	-	-	1 650	1 650	100.0%	3 300
Transport Assets		3 749	3 300	-	-	-	1 650	1 650	100.0%	3 300
Land		-	-	-	-	-	-	-		-
Land		-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-		-
Living resources		-	-	-	-	-	-	-		-
Mature		-	-	-	-	-	-	-		-
<i>Policing and Protection</i>		-	-	-	-	-	-	-		-
<i>Zoological plants and animals</i>		-	-	-	-	-	-	-		-
Immature		-	-	-	-	-	-	-		-
<i>Policing and Protection</i>		-	-	-	-	-	-	-		-
<i>Zoological plants and animals</i>		-	-	-	-	-	-	-		-
Total Capital Expenditure on new assets	1	206 854	120 132	-	8 907	55 508	60 066	4 558	7.6%	120 132

12.2.2 Supporting Table SC13b

NC451 Joe Morolong - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - Mid-Year Assessment

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									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class		2 936	8 086	-	907	1 916	4 043	2 127	52.6%	8 086
Infrastructure										
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Roads		-	-	-	-	-	-	-	-	-
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		2 936	8 086	-	907	1 916	4 043	2 127	52.6%	8 086
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		327	6 086	-	907	907	3 043	2 136	70.2%	6 086
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		2 609	2 000	-	-	1 009	1 000	(9)	-0.9%	2 000
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Landfill Sites		-	-	-	-	-	-	-	-	-
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-

Capital Spares	-	-	-	-	-	-	-	-
Information and Communication Infrastructure	-	-	-	-	-	-	-	-
Data Centres	-	-	-	-	-	-	-	-
Core Layers	-	-	-	-	-	-	-	-
Distribution Layers	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-
Community Assets	-	-	-	-	-	-	-	-
Community Facilities	-	-	-	-	-	-	-	-
Halls	-	-	-	-	-	-	-	-
Centres	-	-	-	-	-	-	-	-
Crèches	-	-	-	-	-	-	-	-
Clinics/Care Centres	-	-	-	-	-	-	-	-
Fire/Ambulance Stations	-	-	-	-	-	-	-	-
Testing Stations	-	-	-	-	-	-	-	-
Museums	-	-	-	-	-	-	-	-
Galleries	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-
Cemeteries/Crematoria	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-
Parks	-	-	-	-	-	-	-	-
Public Open Space	-	-	-	-	-	-	-	-
Nature Reserves	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-
Stalls	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	-	-	-	-	-	-	-
Indoor Facilities	-	-	-	-	-	-	-	-
Outdoor Facilities	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-
Other assets	-	-	-	-	-	-	-	-
Operational Buildings	-	-	-	-	-	-	-	-
Municipal Offices	-	-	-	-	-	-	-	-
Pay/Enquiry Points	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Staff Housing	-	-	-	-	-	-	-	-
Social Housing	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-
Water Rights	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-
Computer Software and Applications	-	-	-	-	-	-	-	-

<i>Load Settlement Software Applications Unspecified</i>		-	-	-	-	-	-	-		-
Computer Equipment		-	-	-	-	-	-	-		-
Computer Equipment		-	-	-	-	-	-	-		-
Furniture and Office Equipment		-	-	-	-	-	-	-		-
Furniture and Office Equipment		-	-	-	-	-	-	-		-
Machinery and Equipment		-	-	-	-	-	-	-		-
Machinery and Equipment		-	-	-	-	-	-	-		-
Transport Assets		-	-	-	-	-	-	-		-
Transport Assets		-	-	-	-	-	-	-		-
Land		-	-	-	-	-	-	-		-
Land		-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-		-
Living resources		-	-	-	-	-	-	-		-
Mature		-	-	-	-	-	-	-		-
<i>Policing and Protection</i>		-	-	-	-	-	-	-		-
<i>Zoological plants and animals</i>		-	-	-	-	-	-	-		-
Immature		-	-	-	-	-	-	-		-
<i>Policing and Protection</i>		-	-	-	-	-	-	-		-
<i>Zoological plants and animals</i>		-	-	-	-	-	-	-		-
Total Capital Expenditure on renewal of existing assets	1	2 936	8 086	-	907	1 916	4 043	2 127	52.6%	8 086

12.2.3 Supporting Table SC13c

NC451 Joe Morolong - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - Mid-Year Assessment

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									
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		7 747	10 000	-	1 789	3 952	5 000	1 048	21.0%	10 000
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Roads		-	-	-	-	-	-	-	-	-
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		7 747	10 000	-	1 789	3 952	5 000	1 048	21.0%	10 000
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		7 747	10 000	-	1 789	3 952	5 000	1 048	21.0%	10 000
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		-	-	-	-	-	-	-	-	-
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Landfill Sites		-	-	-	-	-	-	-	-	-
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-

Information and Communication Infrastructure	-	-	-	-	-	-	-	-
Data Centres	-	-	-	-	-	-	-	-
Core Layers	-	-	-	-	-	-	-	-
Distribution Layers	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-
Community Assets	-	-	-	-	-	-	-	-
Community Facilities	-	-	-	-	-	-	-	-
Halls	-	-	-	-	-	-	-	-
Centres	-	-	-	-	-	-	-	-
Crèches	-	-	-	-	-	-	-	-
Clinics/Care Centres	-	-	-	-	-	-	-	-
Fire/Ambulance Stations	-	-	-	-	-	-	-	-
Testing Stations	-	-	-	-	-	-	-	-
Museums	-	-	-	-	-	-	-	-
Galleries	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-
Cemeteries/Crematoria	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-
PurIs	-	-	-	-	-	-	-	-
Public Open Space	-	-	-	-	-	-	-	-
Nature Reserves	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-
Stalls	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	-	-	-	-	-	-	-
Indoor Facilities	-	-	-	-	-	-	-	-
Outdoor Facilities	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-
Other assets	-	-	-	-	-	-	-	-
Operational Buildings	-	-	-	-	-	-	-	-
Municipal Offices	-	-	-	-	-	-	-	-
Pay/Enquiry Points	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Staff Housing	-	-	-	-	-	-	-	-
Social Housing	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-
Water Rights	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-
Computer Software and Applications	-	-	-	-	-	-	-	-
Load Settlement Software Applications	-	-	-	-	-	-	-	-

<i>Unspecified</i>		-	-	-	-	-	-	-		-
Computer Equipment		-	-	-	-	-	-	-		-
Computer Equipment		-	-	-	-	-	-	-		-
Furniture and Office Equipment		-	-	-	-	-	-	-		-
Furniture and Office Equipment		-	-	-	-	-	-	-		-
Machinery and Equipment		-	-	-	-	-	-	-		-
Machinery and Equipment		-	-	-	-	-	-	-		-
Transport Assets		2 757	3 400	-	334	1 934	1 700	(234)	-13.8%	3 400
Transport Assets		2 757	3 400	-	334	1 934	1 700	(234)	-13.8%	3 400
Land		-	-	-	-	-	-	-		-
Land		-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-		-
Living resources		-	-	-	-	-	-	-		-
Mature		-	-	-	-	-	-	-		-
<i>Policing and Protection</i>		-	-	-	-	-	-	-		-
<i>Zoological plants and animals</i>		-	-	-	-	-	-	-		-
Immature		-	-	-	-	-	-	-		-
<i>Policing and Protection</i>		-	-	-	-	-	-	-		-
<i>Zoological plants and animals</i>		-	-	-	-	-	-	-		-
Total Repairs and Maintenance Expenditure	1	10 504	13 400	-	2 123	5 886	6 700	814	12.2%	13 400

12.2.3 Supporting Table SC13d

NC451 Joe Morolong - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - Mid-Year Assessment

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									
Depreciation by Asset Class/Sub-class										
Infrastructure		118 876	77 399	-	-	28 903	38 699	9 796	25.3%	77 399
Roads Infrastructure		92 513	15 237	-	-	22 115	7 618	(14 497)	-190.3%	15 237
Roads		92 513	15 237	-	-	22 115	7 618	(14 497)	-190.3%	15 237
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		385	262	-	-	141	131	(10)	-7.7%	262
Drainage Collection		385	262	-	-	141	131	(10)	-7.7%	262
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		275	23 810	-	-	75	11 905	11 830	99.4%	23 810
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	11 905	-	-	-	5 953	5 953	100.0%	11 905
LV Networks		275	11 905	-	-	75	5 953	5 878	98.7%	11 905
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		24 791	36 936	-	-	6 321	18 468	12 148	65.8%	36 936
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		9 262	14 371	-	-	2 058	7 186	5 127	71.4%	14 371
Reservoirs		5 138	14 319	-	-	1 444	7 159	5 715	79.8%	14 319
Pump Stations		2 666	839	-	-	765	420	(346)	-82.4%	839
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		7 725	7 407	-	-	2 053	3 704	1 651	44.6%	7 407
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		104	525	-	-	25	262	237	90.3%	525
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		104	525	-	-	25	262	237	90.3%	525
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		809	628	-	-	226	314	88	28.1%	628
Landfill Sites		809	628	-	-	226	314	88	28.1%	628
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-

Data Centres	-	-	-	-	-	-	-	-	-
Core Layers	-	-	-	-	-	-	-	-	-
Distribution Layers	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Community Assets	1 812	3 057	-	-	416	1 528	1 112	72.8%	3 057
Community Facilities	1 812	2 672	-	-	416	1 336	920	68.8%	2 672
Halls	1 812	2 495	-	-	416	1 248	831	66.6%	2 495
Centres	-	-	-	-	-	-	-	-	-
Crèches	-	-	-	-	-	-	-	-	-
Clinics/Care Centres	-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations	-	-	-	-	-	-	-	-	-
Testing Stations	-	-	-	-	-	-	-	-	-
Museums	-	-	-	-	-	-	-	-	-
Galleries	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria	-	90	-	-	-	45	45	100.0%	90
Police	-	-	-	-	-	-	-	-	-
Purts	-	87	-	-	-	43	43	100.0%	87
Public Open Space	-	-	-	-	-	-	-	-	-
Nature Reserves	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Stalls	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	385	-	-	-	193	193	100.0%	385
Indoor Facilities	-	-	-	-	-	-	-	-	-
Outdoor Facilities	-	385	-	-	-	193	193	100.0%	385
Capital Spares	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-
Investment properties	-	200	-	-	-	100	100	100.0%	200
Revenue Generating	-	200	-	-	-	100	100	100.0%	200
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	200	-	-	-	100	100	100.0%	200
Non-revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Other assets	662	2 095	-	-	153	1 047	894	85.4%	2 095
Operational Buildings	662	2 095	-	-	153	1 047	894	85.4%	2 095
Municipal Offices	662	2 095	-	-	153	1 047	894	85.4%	2 095
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Staff Housing	-	-	-	-	-	-	-	-	-
Social Housing	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Intangible Assets	416	151	-	-	106	76	(31)	-40.6%	151
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	416	151	-	-	106	76	(31)	-40.6%	151
Water Rights	-	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-	-
Computer Software and Applications	416	151	-	-	106	76	(31)	-40.6%	151
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-

Computer Equipment		512	1 311	-	-	124	656	532	81.1%	1 311
Computer Equipment		512	1 311	-	-	124	656	532	81.1%	1 311
Furniture and Office Equipment		573	778	-	-	166	389	223	57.4%	778
Furniture and Office Equipment		573	778	-	-	166	389	223	57.4%	778
Machinery and Equipment		490	15 546	-	-	108	7 773	7 665	98.6%	15 546
Machinery and Equipment		490	15 546	-	-	108	7 773	7 665	98.6%	15 546
Transport Assets		1 510	1 888	-	-	464	944	480	50.9%	1 888
Transport Assets		1 510	1 888	-	-	464	944	480	50.9%	1 888
Land		-	-	-	-	-	-	-		-
Land		-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-		-
Living resources		-	-	-	-	-	-	-		-
Mature		-	-	-	-	-	-	-		-
<i>Policing and Protection</i>		-	-	-	-	-	-	-		-
<i>Zoological plants and animals</i>		-	-	-	-	-	-	-		-
Immature		-	-	-	-	-	-	-		-
<i>Policing and Protection</i>		-	-	-	-	-	-	-		-
<i>Zoological plants and animals</i>		-	-	-	-	-	-	-		-
Total Depreciation	1	124 851	102 425	-	-	30 440	51 213	20 772	40.6%	102 425

PART 4 – MID-TERM ORGANISATIONAL PERFORMANCE

4.1 MID-TERM ORGANISATIONAL PERFORMANCE

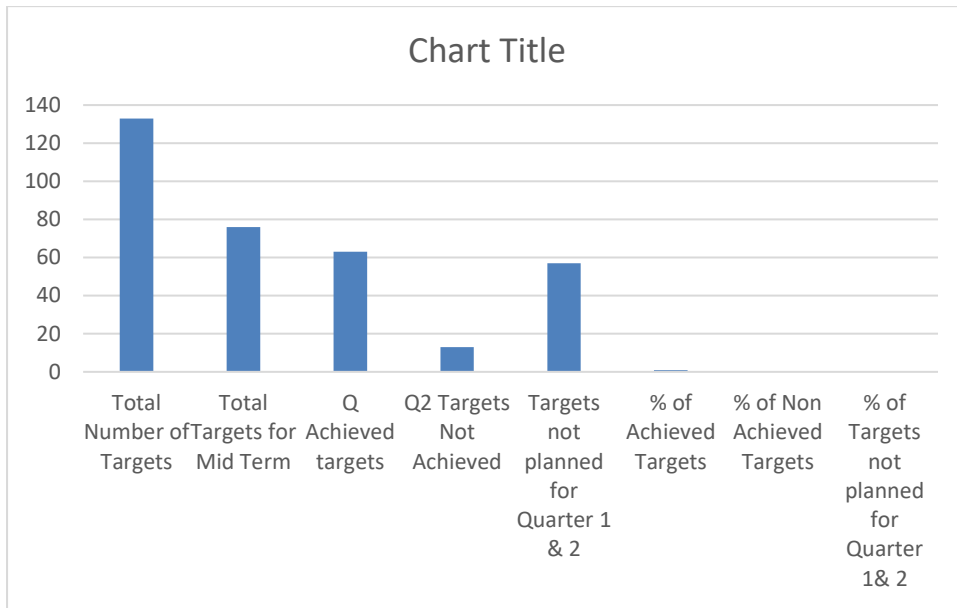
The MSA section 17 (2): requires a municipality to establish and organise its administration to facilitate a culture of accountability amongst its staff. Section 16 (1): states that a municipality must develop a system of municipal governance that compliments formal representative governance with a system of participatory governance. Section 18 (a) - (d): requires a municipality to supply its community with information concerning municipal governance, management and development.

4.2 SUMMARY OF MUNICIPAL MID-TERM PERFORMANCE 2025/26 FY

The information provided on the table below indicates the overall mid-term performance status on key performance indicators as listed on the 2025/26 SDBIP. The analysis on targets were performed in line with the 6 national KPAs as regulated in the Municipal Systems.

Table 1

Total Number of Targets	133
Total Targets for Mid Term	76
Q Achieved targets	63
Q2 Targets Not Achieved	13
Targets not planned for Quarter 1 & 2	57
% of Achieved Targets	83%
% of Non Achieved Targets	17%
% of Targets not planned for Quarter 1& 2	43%



A detailed report on each target indicating the status of achievement is listed on Part 5 of the report, which gives analysis to the Organisational SDBIP

4.3. HIGHLIGHTS ON EACH KEY PERFORMANCE AREA

4.3.1 MUNICIPAL INSTITUTIONAL DEVELOPMENT AND TRANSFORMATION

The performance on these KPA indicated a very good improvement as most indicators planned for Quarter 1 and 2 were achieved. The target that was not achieved is meeting this is due to Management busy with AG processes and other municipal engagements.

Below graph indicates the SDBIP performance on Municipal Institutional Development and Transformation.

MUNICIPAL INSTITUTIONAL DEVELOPMENT AND TRANSFORMATION	2025/26 MID-TERM
Total targets	17
Achieved targets	10
Targets not achieved	3
Percentage of achieved targets	59%
Percentage of targets not achieved	41%

4.3.2 BASIC SERVICE DELIVERY AND INFRASTRUCTURE DEVELOPMENT

Water project was delayed by Late appointment of the service provider and 4 service providers was appointed.

Below graph indicates the SDBIP performance on Basic Service Delivery and Infrastructure Development

BASIC SERVICE DELIVERY AND INFRASTRUCTURE DEVELOPMENT	2025/26 MID-TERM
Total targets	15
Achieved targets	15
Targets not achieved	0
Percentage of achieved targets	100%
Percentage of targets not achieved	0%

4.3.3. LOCAL ECONOMIC DEVELOPMENT

Below graph indicates the SDBIP performance on Local Economic Development

LOCAL ECONOMIC DEVELOPMENT	2025/26 MID-TERM
Total targets	16
Achieved targets	13
Targets not achieved	3
Percentage of achieved targets	82%
Percentage of targets not achieved	18%

4.3.4. GOOD GOVERNANCE AND PUBLIC PARTICIPATION

GOOD GOVERNANCE AND PUBLIC PARTICIPATION	2025/26 MID-TERM
Total targets	11
Achieved targets	11
Targets not achieved	0
Percentage of achieved targets	100%
Percentage of targets not achieved	0%

4.3.5. MUNICIPAL FINANCIAL VIABILITY AND MANAGEMENT

The above Key Performance Area focuses on improving Municipal financial viability by ensuring revenue collection, expenditure on Capital and operational budget and submission of in-year financial reports in line with legislations.

Below graph indicates the SDBIP performance on Municipal Financial Viability and Management

MUNICIPAL FINANCIAL VIABILITY AND MANAGEMENT	2025/26 MID-TERM
Total targets	17
Achieved targets	14
Targets not achieved	3
Percentage of achieved targets	82%
Percentage of targets not achieved	18%

PART 5 – SUPPORTING DOCUMENTATION

Section 13- Performance Assessments of the Departments



JOE MOROLONG
LOCAL MUNICIPALITY

MID YEAR PERFORMANCE REPORT ON TOP LAYER SDBIP 2025/26 FINANCIAL YEAR

KPI NO	KPA	IDP PROGRAMME (IDP PRIORITY AREA)	STRATEGIC OBJECTIVE	KEY PERFORMANCE INDICATOR TITLE	TARGET (OUTPUT)	UNIT OF MEASUREMENT	REPORTING CYCLE	TARGET BREAKDOWN			ACTUAL CUMULATIVE PERFORMANCE			ACHIEVED / NOT ACHIEVED	REASONS FOR DEVIATION	CORRECTIVE MEASURES TO BE TAKEN	POE
								Q1	Q2	MID YEAR	Q1	Q2	MID YEAR				
1.	Good Governance and Community Participation	Sustainable Development Orientated Municipality	To ensure effective strategic integrated sustainable development planning in the municipality	IDP Process Plan annually developed and submitted to Council by 31 August 2025	IDP Process Plan annually developed and submitted to Council by 31 August 2025	Date	Annually	31 Aug	-	31 Aug	28 Aug	N/A	28 Aug	Achieved	N/A	N/A	IDP Process Plan and Council Resolution
2.	Good Governance and Community Participation	Sustainable Development Orientated Municipality	To ensure effective strategic integrated sustainable development planning in the municipality	Number of IDP/Budget community consultation meetings bi-annually held in all wards by 30 June 2026	30 IDP/Budget community consultation meetings bi-annually held in all wards by 30 June 2026	Number	Bi-annually	-	15	15	N/A	14	14	Not achieved	The meeting in Ward 11 could not take place due to clashing of Ward events	The meeting will be held in Q3	Reports and attendance registers
3.	Good Governance and Community Participation	Sustainable Development Orientated Municipality	To ensure effective strategic integrated sustainable development planning in the municipality	Draft IDP annually developed and submitted to Council by 31 March 2026	Draft IDP annually developed and submitted to Council by 31 March 2026	Date	Annually	-	-	-	N/A	N/A	N/A	N/A	N/A	N/A	Draft IDP and Council Resolution
4.	Good Governance and Community Participation	Sustainable Development Orientated Municipality	To ensure effective strategic integrated sustainable development planning in the municipality	Final IDP annually developed and submitted to Council by 31 May 2026	Final IDP annually developed and submitted to Council by 31 May 2026	Date	Annually	-	-	-	N/A	N/A	N/A	N/A	N/A	N/A	Final IDP and Council Resolution
5.	Good Governance and Community Participation	Sustainable Development Orientated Municipality	To ensure effective strategic integrated sustainable development planning in the municipality	Number of quarterly IDP Representative Forum meetings held by 30 June 2026	4 quarterly IDP Representative Forum meetings held by 30 June 2026	Number	Quarterly	1	1	2	1	1	2	Achieved	N/A	N/A	Minutes and Attendance Registers
6.	Good Governance and Community Participation	Sustainable Development Orientated Municipality	To ensure effective strategic integrated sustainable development planning in the municipality	Final Top-layer SDBIP annually developed and submitted to the Mayor by 30 June 2026	Final Top-layer SDBIP annually developed and submitted to the Mayor by 30 June 2026	Date	Annually	-	-	-	N/A	N/A	N/A	N/A	N/A	N/A	Signed Top-layer SDBIP

KPI NO	KPA	IDP PROGRAMME (IDP PRIORITY AREA)	STRATEGIC OBJECTIVE	KEY PERFORMANCE INDICATOR TITLE	TARGET (OUTPUT)	UNIT OF MEASUREMENT	REPORTING CYCLE	TARGET BREAKDOWN			ACTUAL CUMULATIVE PERFORMANCE			ACHIEVED / NOT ACHIEVED	REASONS FOR DEVIATION	CORRECTIVE MEASURES TO BE TAKEN	POE
								Q1	Q2	MID YEAR	Q1	Q2	MID YEAR				
7.	Good Governance and Community Participation	Sustainable Development Orientated Municipality	To review and report IDP implementation progress against predetermined objectives	Number of quarterly performance reports on Top Layer SDBIP submitted to Council by 30 June 2026	4 quarterly performance reports on Top Layer SDBIP submitted to Council by 30 June 2026	Number	Quarterly	1	1	2	1	1	2	Achieved	N/A	N/A	Reports and Council Resolution
8.	Good Governance and Community Participation	Sustainable Development Orientated Municipality	To review and report IDP implementation progress against predetermined objectives	Annual Performance Report annually developed and submitted to Council by 31 August 2025	Annual Performance Report annually developed and submitted to Council by 31 August 2025	Date	Annually	31 Aug	-	31 Aug	28 Aug	N/A	28 Aug	Achieved	N/A	N/A	Report and Council Resolution
9.	Good Governance and Community Participation	Sustainable Development Orientated Municipality	To review and report IDP implementation progress against predetermined objectives	Annual Report annually developed and submitted to Council by 31 January 2026	Annual Report annually developed and submitted to Council by 31 January 2026	Date	Annually	-	-	-	N/A	N/A	N/A	N/A	N/A	N/A	Report and Council Resolution
10.	Municipal Transformation & Institutional Development	Sustainable Development Orientated Municipality	To provide integrated human resource service	Number of Performance Agreements for Senior Managers and Accounting Officer developed and signed by 31 July 2025	6 Performance Agreements for Senior Managers and Accounting Officer developed and signed by 31 July 2025	Number	Annually	6	-	6	6	N/A	6	Achieved	N/A	N/A	Signed Performance Agreements
11.	Good Governance and Community Participation	Sustainable Development Orientated Municipality	To review and report IDP and Budget implementation progress against predetermined objectives	Number of quarterly IDP/Budget/PMS Steering Committee meetings held by 30 June 2026	4 quarterly IDP/Budget/PMS Steering Committee meetings held by 30 June 2026	Number	Quarterly	1	1	2	0	0	0	Not achieved	Unavailability of committee members	Meeting will be held in Q3	Minutes and Attendance Registers
12.	Good Governance and Community Participation	Sustainable Development Orientated Municipality	To ensure MSCOA compliance	Number of quarterly MSCOA and IT meetings held by 30 June 2026	4 quarterly MSCOA and IT meetings held by 30 June 2026	Number	Quarterly	1	1	2	0	0	0	Not achieved	Unavailability of committee members	Meeting will be held in Q3	Minutes and Attendance Registers

KPI NO	KPA	IDP PROGRAMME (IDP PRIORITY AREA)	STRATEGIC OBJECTIVE	KEY PERFORMANCE INDICATOR TITLE	TARGET (OUTPUT)	UNIT OF MEASUREMENT	REPORTING CYCLE	TARGET BREAKDOWN			ACTUAL CUMULATIVE PERFORMANCE			ACHIEVED / NOT ACHIEVED	REASONS FOR DEVIATION	CORRECTIVE MEASURES TO BE TAKEN	POE
								Q1	Q2	MID YEAR	Q1	Q2	MID YEAR				
13.	Good Governance and Community Participation	Sustainable Development Orientated Municipality	To promote the interests and rights of targeted groups – women, children, youth, elderly, people living with disabilities, people living with HIV/AIDS	Local AIDS council established by 30 June 2026	Local AIDS council established by 30 June 2026	Date	Annually	-	-	-	N/A	N/A	N/A	N/A		Report and proof of submission to the Municipal Manager	
14.	Good Governance and Community Participation	Sustainable Development Orientated Municipality	To promote the interests and rights of targeted groups – women, children, youth, elderly, people living with disabilities, people living with HIV/AIDS	Number of quarterly reports on Special Interest Groups programmes submitted to the Municipal Manager by 30 June 2026	4 quarterly reports on Special Interest Groups programmes submitted to the Municipal Manager by 30 June 2026	Number	Quarterly	1	1	2	1	1	2	Achieved	N/A	Reports and proof of submission to the Municipal Manager	
15.	Good Governance and Public Participation	Sustainable Development Orientated Municipality	To improve public participation	Number of quarterly Ward Committee meetings held by 30 June 2026	180 quarterly Ward Committee meetings held by 30 June 2026	Date	Annually	45	45	90	45	45	90	Achieved	N/A	Reports and attendance registers	
16.	Good Governance and Public Participation	Sustainable Development Orientated Municipality	To promote good intergovernmental-relation in the municipality	Number of quarterly Speaker's Forum meetings coordinated by 30 June 2026	4 quarterly Speaker's Forum meetings coordinated by 30 June 2026	Number	Quarterly	1	1	2	1	0	1	Not achieved	The meeting could not take place due to other work commitments	Meeting will be held in Q3	Minutes and Attendance Registers
17.	Good Governance and Community Participation	Sustainable Development Orientated Municipality	To improve public participation	Number of quarterly reports on publicized municipal activities/events published on the municipal website by 30 June 2026	4 quarterly reports on publicized municipal activities/events published on the municipal website by 30 June 2026	Number	Quarterly	1	1	2	1	1	2	Achieved	N/A	Reports and proof of submission to the Municipal Manager	

KPI NO	KPA	IDP PROGRAMME (IDP PRIORITY AREA)	STRATEGIC OBJECTIVE	KEY PERFORMANCE INDICATOR TITLE	TARGET (OUTPUT)	UNIT OF MEASUREMENT	REPORTING CYCLE	TARGET BREAKDOWN			ACTUAL CUMULATIVE PERFORMANCE			ACHIEVED / NOT ACHIEVED	REASONS FOR DEVIATION	CORRECTIVE MEASURES TO BE TAKEN	POE
								Q1	Q2	MID YEAR	Q1	Q2	MID YEAR				
18.	Good Governance and Community Participation	Sustainable Development Orientated Municipality	To govern municipal affairs	System of delegation developed and submitted to Council by 31 July 2025	System of delegation developed and submitted to Council by 31 July 2025	Date	Annually	31 Jul	-	31 Jul	-	N/A	-	Not achieved	The System of delegation is in place and it was adopted in 2023/2024	Target to be reviewed	System of delegation and Council resolution
19.	Good Governance and Community Participation	Sustainable Development Orientated Municipality	To manage risks in the Municipality	Strategic risk management assessment register annually developed and submitted to the Municipal Manager by 30 June 2026	Strategic risk management assessment register annually developed and submitted to the Municipal Manager by 30 June 2026	Date	Annually	-	-	-	N/A	N/A	N/A	N/A	N/A	N/A	Assessment register and proof of submission to the Municipal Manager
20.	Good Governance and Community Participation	Sustainable Development Orientated Municipality	To manage risks in the Municipality	Number of quarterly reports on the monitoring of the strategic risk registers submitted to the Municipal Manager by 30 June 2026	4 quarterly reports on the monitoring of the strategic risk registers submitted to the Municipal Manager by 30 June 2026	Number	Quarterly	1	1	2	1	1	2	Achieved	N/A	N/A	Reports and proof of submission to the Municipal Manager
21.	Good Governance and Community Participation	Sustainable Development Orientated Municipality	To manage risks in the Municipality	Operational risk management assessment registers developed and submitted to the Municipal Manager by 30 June 2026	Operational risk management assessment registers developed and submitted to the Municipal Manager by 30 June 2026	Date	Annually	-	-	-	N/A	N/A	N/A	N/A	N/A	N/A	Assessment register and proof of submission to the Municipal Manager
22.	Good Governance and Community Participation	Sustainable Development Orientated Municipality	To manage risks in the Municipality	Number of quarterly reports on the monitoring of the operational risk registers submitted to the Municipal Manager by 30 June 2026	4 quarterly reports on the monitoring of the operational risk registers submitted to the Municipal Manager by 30 June 2026	Number	Quarterly	1	1	2	1	0	1	Not achieved	Unavailability of management	To be done in Q3	Reports and proof of submission to the Municipal Manager

KPI NO	KPA	IDP PROGRAMME (IDP PRIORITY AREA)	STRATEGIC OBJECTIVE	KEY PERFORMANCE INDICATOR TITLE	TARGET (OUTPUT)	UNIT OF MEASUREMENT	REPORTING CYCLE	TARGET BREAKDOWN			ACTUAL CUMULATIVE PERFORMANCE			ACHIEVED / NOT ACHIEVED	REASONS FOR DEVIATION	CORRECTIVE MEASURES TO BE TAKEN	POE
								Q1	Q2	MID YEAR	Q1	Q2	MID YEAR				
23.	Good Governance and Community Participation	Sustainable Development Orientated Municipality	To assist the municipality to achieve its objectives	Number of quarterly reports on internal audit submitted to Municipal Manager by 30 June 2026	4 quarterly reports on internal audit submitted to the Municipal Manager 30 June 2026	Number	Quarterly	1	1	2	1	1	2	Achieved	N/A	N/A	Reports and proof of submission to the Municipal Manager
24.	Good Governance and Community Participation	Sustainable Development Orientated Municipality	To promote oversight and public accountability	Number of reports on MPAC submitted to the Municipal Manager by 30 June 2026	4 reports on MPAC submitted to the Municipal Manager by 30 June 2026	Number	Quarterly	1	1	2	1	1	2	Achieved	N/A	N/A	Reports and proof of submission to the Municipal Manager
25.	Good Governance and Community Participation	Sustainable Development Orientated Municipality	To ensure legal compliance	Number of quarterly reports on Legal Services matters submitted to the Municipal Manager by 30 June 2026	4 quarterly reports on Legal Services matters submitted to the Municipal Manager by 30 June 2026	Number	Quarterly	1	1	2	1	1	2	Achieved	N/A	N/A	Reports and proof of submission to the Municipal Manager
26.	Good Governance and Community Participation	Sustainable Development Orientated Municipality	To ensure legal compliance	% of SLAs, MOUs and MOAs reviewed per request by 30 June 2026	100% of SLAs, MOUs and MOAs reviewed per request by 30 June 2026	Percentage	Annually	-	-	-	N/A	N/A	N/A	N/A	N/A	N/A	Report and proof of submission to the Municipal Manager
27.	Good Governance and Community Participation	Sustainable Development Orientated Municipality	To ensure legal compliance	% of Municipal By-Laws published and gazetted by 30 June 2026	100% of Municipal By-Laws published and gazetted by 30 June 2026	Percentage	Annually	-	-	-	N/A	N/A	N/A	N/A	N/A	N/A	Report and proof of submission to the Municipal Manager
28.	Good Governance and Community Participation	Sustainable Development Orientated Municipality	To improve public participation	Number of quarterly municipal website reports compiled in line with MFMA section 75 by 30 June 2026	4 quarterly municipal website reports compiled in line with MFMA section 75 by 30 June 2026	Number	Quarterly	1	1	2	1	1	2	Achieved	N/A	N/A	Reports and proof of submission to the Municipal Manager
29.	Municipal Transformation & Institutional Development	Sustainable Development Orientated Municipality	To provide integrated human resource service	Annual workshop on policies held by 31 May 2026	Annual workshop on policies held by 31 May 2026	Date	Annually	-	-	-	N/A	N/A	N/A	N/A	N/A	N/A	Invitation and Attendance Registers

KPI NO	KPA	IDP PROGRAMME (IDP PRIORITY AREA)	STRATEGIC OBJECTIVE	KEY PERFORMANCE INDICATOR TITLE	TARGET (OUTPUT)	UNIT OF MEASUREMENT	REPORTING CYCLE	TARGET BREAKDOWN			ACTUAL CUMULATIVE PERFORMANCE			ACHIEVED / NOT ACHIEVED	REASONS FOR DEVIATION	CORRECTIVE MEASURES TO BE TAKEN	POE
								Q1	Q2	MID YEAR	Q1	Q2	MID YEAR				
30.	Good Governance and Community Participation	Sustainable Development Orientated Municipality	To govern municipal affairs	Council committee itinerary annually developed and submitted to Council by 30 June 2026	Council committee itinerary annually developed and submitted to Council by 30 June 2026	Date	Annually	-	-	-	N/A	N/A	N/A	N/A		Council committee itinerary and Council resolution	
31.	Good Governance and Community Participation	Sustainable Development Orientated Municipality	To govern municipal affairs	Number of quarterly Council meetings held by 30 June 2026	4 quarterly Council meetings held by 30 June 2026	Number	Quarterly	1	1	2	1	1	2	Achieved	N/A	N/A	Agenda and attendance registers
32.	Good Governance and Community Participation	Sustainable Development Orientated Municipality	To govern municipal affairs	Number of quarterly updated Council resolution registers developed and submitted to the Municipal Manager by 30 June 2026	4 quarterly updated Council resolution registers developed and submitted to the Municipal Manager by 30 June 2026	Number	Quarterly	1	1	2	1	1	2	Achieved	N/A	N/A	Updated Council resolution registers
33.	Good Governance and Community Participation	Sustainable Development Orientated Municipality	To ensure legal compliance	Number of quarterly reports on Labour relations matters submitted to the Municipal Manager by 30 June 2026	4 quarterly reports on Labour relations matters submitted to the Municipal Manager by 30 June 2026	Number	Quarterly	1	1	2	1	1	2	Achieved	N/A	N/A	Reports and proof of submission to the Municipal Manager
34.	Municipal Transformation & Institutional Development	Sustainable Development Orientated Municipality	To provide integrated human resource service	Number of quarterly reports on Employment Equity Plan (EEP) submitted to the Municipal Manager by 30 June 2026	4 quarterly reports on Employment Equity Plan (EEP) submitted to the Municipal Manager by 30 June 2026	Number	Quarterly	1	1	2	1	1	2	Achieved	N/A	N/A	Reports and proof of submission to the Municipal Manager
35.	Municipal Transformation & Institutional Development	Sustainable Development Orientated Municipality	To provide integrated human resource service	Number of quarterly reports on job descriptions developed/reviewed submitted to the Municipal Manager by 30 June 2026	4 quarterly reports on job descriptions developed/reviewed submitted to the Municipal Manager by 30 June 2026	Number	Quarterly	1	1	2	1	1	2	Achieved	N/A	N/A	Reports and proof of submission to the Municipal Manager

KPI NO	KPA	IDP PROGRAMME (IDP PRIORITY AREA)	STRATEGIC OBJECTIVE	KEY PERFORMANCE INDICATOR TITLE	TARGET (OUTPUT)	UNIT OF MEASUREMENT	REPORTING CYCLE	TARGET BREAKDOWN			ACTUAL CUMULATIVE PERFORMANCE			ACHIEVED / NOT ACHIEVED	REASONS FOR DEVIATION	CORRECTIVE MEASURES TO BE TAKEN	POE
								Q1	Q2	MID YEAR	Q1	Q2	MID YEAR				
36.	Municipal Transformation & Institutional Development	Sustainable Development Orientated Municipality	To provide integrated human resource service	Number of vacant budgeted positions filled by 30 June 2026	45 vacant budgeted positions filled by 30 June 2026	Number	Annually	-	-	-	N/A	N/A	N/A	N/A	N/A	Report and appointment letters	
37.	Municipal Transformation & Institutional Development	Sustainable Development Orientated Municipality	To provide integrated human resource service	Work Skills Plan annually developed and submitted to LGSETA by 30 June 2026	Work Skills Plan annually developed and submitted to LGSETA by 30 June 2026	Date	Annually	-	-	-	N/A	N/A	N/A	N/A	N/A	Work Skills Plan and proof of submission to LGSETA	
38.	Municipal Transformation & Institutional Development	Sustainable Development Orientated Municipality	To provide integrated human resource service	Number of quarterly training reports submitted to the Municipal Manager by 30 June 2026	4 quarterly training reports submitted to the Municipal Manager by 30 June 2026	Number	Quarterly	1	1	2	1	1	2	Achieved	N/A	Reports and proof of submission to the Municipal Manager	
39.	Municipal Transformation & Institutional Development	Sustainable Development Orientated Municipality	To provide record management services	Number of quarterly records management reports developed and submitted to the Municipal Manager by 30 June 2026	4 quarterly records management reports developed and submitted to the Municipal Manager by 30 June 2026	Number	Quarterly	1	1	2	1	1	2	Achieved	N/A	Reports and proof of submission to the Municipal Manager	
40.	Municipal Transformation & Institutional Development	Sustainable Development Orientated Municipality	To provide auxiliary services	Number of quarterly facilities management reports developed and submitted to the Municipal Manager by 30 June 2026	4 quarterly facilities management reports developed and submitted to the Municipal Manager by 30 June 2026	Number	Quarterly	1	1	2	1	1	2	Achieved	N/A	Reports and proof of submission to the Municipal Manager	
41.	Municipal Transformation & Institutional Development	Sustainable Development Orientated Municipality	To provide IT services	Number of quarterly reports on IT developed and submitted to the Municipal Manager by 30 June 2026	4 quarterly reports on IT developed and submitted to the Municipal Manager by 30 June 2026	Number	Quarterly	1	1	2	1	1	2	Achieved	N/A	Reports and proof of submission to the Municipal Manager	

KPI NO	KPA	IDP PROGRAMME (IDP PRIORITY AREA)	STRATEGIC OBJECTIVE	KEY PERFORMANCE INDICATOR TITLE	TARGET (OUTPUT)	UNIT OF MEASUREMENT	REPORTING CYCLE	TARGET BREAKDOWN			ACTUAL CUMULATIVE PERFORMANCE			ACHIEVED / NOT ACHIEVED	REASONS FOR DEVIATION	CORRECTIVE MEASURES TO BE TAKEN	POE
								Q1	Q2	MID YEAR	Q1	Q2	MID YEAR				
42.	Municipal Transformation & Institutional Development	Sustainable Development Orientated Municipality	To provide integrated human resource service	Number of quarterly progress reports on Performance Management and Development Systems submitted to the Municipal Manager by 30 June 2026	4 quarterly progress reports on Performance Management and Development Systems submitted to the Municipal Manager by 30 June 2026	Number	Quarterly	1	1	2	1	1	2	Achieved	N/A	N/A	Reports and proof of submission to the Municipal Manager
43.	Basic Service Delivery and Infrastructure Development	Road and Stormwater	To provide roads and stormwater services	Kilometres of Ncwelengwe Internal Road upgraded from gravel to paving blocks by 30 June 2026	0,64km of Ncwelengwe Internal Road upgraded from gravel to paving blocks by 30 June 2026	Kilometres	Annually	-	-	-	N/A	N/A	N/A	N/A	N/A	N/A	Practical Completion Certificate
44.	Basic Service Delivery and Infrastructure Development	Road and Stormwater	To provide roads and stormwater services	Kilometres of Gahuwe to Dithakong Access Road upgraded from gravel to paving blocks by 30 June 2026	0,75km of Gahuwe to Dithakong Access Road upgraded from gravel to paving blocks by 30 June 2026	Kilometres	Annually	-	-	-	N/A	N/A	N/A	N/A	N/A	N/A	Practical Completion Certificate
45.	Basic Service Delivery and Infrastructure Development	Road and Stormwater	To provide roads and stormwater services	Kilometres of Tsinengkop Access Road upgraded from gravel to paving blocks by 30 June 2026	1.2km of Tsinengkop Access Road upgraded from gravel to paving blocks by 30 June 2026	Kilometres	Annually	-	-	-	N/A	N/A	N/A	N/A	N/A	N/A	Practical Completion Certificate
46.	Basic Service Delivery and Infrastructure Development	Road and Stormwater	To provide roads and stormwater services	Number of quarterly progress reports on road maintenance developed and submitted to the Municipal Manager by 30 June 2026	4 quarterly progress reports on road maintenance developed and submitted to the Municipal Manager by 30 June 2026	Number	Quarterly	1	1	2	1	1	2	Achieved	N/A	N/A	Reports and proof of submission to the Municipal Manager

KPI NO.	KPA	IDP PROGRAMME (IDP PRIORITY AREA)	STRATEGIC OBJECTIVE	KEY PERFORMANCE INDICATOR TITLE	TARGET (OUTPUT)	UNIT OF MEASUREMENT	REPORTING CYCLE	TARGET BREAKDOWN			ACTUAL CUMULATIVE PERFORMANCE			ACHIEVED / NOT ACHIEVED	REASONS FOR DEVIATION	CORRECTIVE MEASURES TO BE TAKEN	POE
								Q1	Q2	MID YEAR	Q1	Q2	MID YEAR				
47.	Basic Service Delivery and Infrastructure Development	Water and Sanitation	To provide bulk water and sanitation services	Number of water supply projects completed in by 30 June 2026	15 water supply projects completed in Padstow, Cahar, March, Magobing East, Damros 1,2,3, Logobate, Cardington, Doxon 1&2, Madularanch, Kampaneng, Cassel, Slough/Loopeng Gamorona, Dithakong, & by 30 June 2026	Number	Annually	-	-	-	N/A	N/A	N/A	N/A	N/A	N/A	Practical Completion Certificate
48.	Basic Service Delivery and Infrastructure Development	Water and Sanitation	To provide bulk water and sanitation services	Number of boreholes refurbished by 30 June 2026	5 boreholes refurbished in Mmatore, Metsimantsi Wyk 2, Gasehunelo Wyk 10, Gasehunelo Wyk 5 & Zero by 30 June 2026	Number	Annually	-	-	-	N/A	N/A	N/A	N/A	N/A	N/A	Practical Completion Certificate
49.	Basic Service Delivery and Infrastructure Development	Water and Sanitation	To provide bulk water and sanitation services	Number of quarterly operations and maintenance reports on water submitted to the Municipal Manager by 30 June 2026	4 quarterly operations and maintenance reports on water submitted to the Municipal Manager by 30 June 2026	Number	Quarterly	1	1	2	1	1	2	Achieved	N/A	N/A	Reports and proof of submission to the Municipal Manager
50.	Basic Service Delivery and Infrastructure Development	Water and Sanitation	To provide bulk water and sanitation services	Number of quarterly operations and maintenance reports on sanitation submitted to the Municipal Manager by 30 June 2026	4 quarterly operations and maintenance reports on sanitation submitted to the Municipal Manager by 30 June 2026	Number	Quarterly	1	1	2	1	1	2	Achieved	N/A	N/A	Reports and proof of submission to the Municipal Manager
51.	Basic Service Delivery and Infrastructure Development	Water and Sanitation	To provide bulk water and sanitation services	Number of quarterly operations and maintenance reports on electricity submitted to the Municipal Manager by 30 June 2026	4 quarterly operations and maintenance reports on electricity submitted to the Municipal Manager by 30 June 2026	Number	Quarterly	1	1	2	1	1	2	Achieved	N/A	N/A	Reports and proof of submission to the Municipal Manager

KPI NO	KPA	IDP PROGRAMME (IDP PRIORITY AREA)	STRATEGIC OBJECTIVE	KEY PERFORMANCE INDICATOR TITLE	TARGET (OUTPUT)	UNIT OF MEASUREMENT	REPORTING CYCLE	TARGET BREAKDOWN			ACTUAL CUMULATIVE PERFORMANCE			ACHIEVED / NOT ACHIEVED	REASONS FOR DEVIATION	CORRECTIVE MEASURES TO BE TAKEN	POE
								Q1	Q2	MID YEAR	Q1	Q2	MID YEAR				
52.	Basic Service Delivery and Infrastructure Development	Water and Sanitation	To provide bulk water and sanitation services	Number of quarterly reports on Water Balance developed and submitted to the Municipal Manager by 30 June 2026	4 quarterly reports on Water Balance developed and submitted to the Municipal Manager by 30 June 2026	Number	Quarterly	1	1	2	1	1	2	Achieved	N/A	N/A	Reports and proof of submission to the Municipal Manager
53.	Basic Service Delivery and Infrastructure Development	Water and Sanitation	To provide bulk water and sanitation services	Number of households provided with sanitation by 30 June 2026	250 households provided with sanitation at Makhubug, Gapitia, Gamorona, Bendell, Kampaneng & Dithakong by 30 June 2026	Number	Annually	-	-	-	N/A	N/A	N/A	N/A	N/A	N/A	Practical Completion Certificates
54.	Basic Service Delivery and Infrastructure Development	Fleet Management	To provide fleet management services	Number of quarterly fleet management reports submitted to the Municipal Manager by 30 June 2026	4 quarterly fleet management reports submitted to the Municipal Manager by 30 June 2026	Number	Quarterly	1	1	2	1	1	2	Achieved	N/A	N/A	Reports and proof of submission to the Municipal Manager
55.	Basic Service Delivery and Infrastructure Development	Town and Regional Planning	To implement the Spatial Planning and Land Use Management Act (SPLUMA)	Number of quarterly Municipal Planning Tribunal meetings held in terms of SPLUMA by 30 June 2026	4 quarterly Municipal Planning Tribunal meetings held in terms of SPLUMA by 30 June 2026	Number	Quarterly	1	1	2	1	0	1	Not achieved	The tribunal meetings could not be held in Q2 as the public participation processes by applicants were still pending	The unit will follow up with applicants to address the delay	Reports and proof of submission to the Municipal Manager
56.	Basic Service Delivery and Infrastructure Development	Town and Regional Planning	To implement the Spatial Planning and Land Use Management Act (SPLUMA)	% of land development applications quarterly processed as per request by 30 June 2026	100% of land development applications quarterly processed as per request by 30 June 2026	Percentage	Quarterly	100%	100%	100%	100%	100%	100%	Achieved	N/A	N/A	Reports and proof of submission to the Municipal Manager

KPI NO	KPA	IDP PROGRAMME (IDP PRIORITY AREA)	STRATEGIC OBJECTIVE	KEY PERFORMANCE INDICATOR TITLE	TARGET (OUTPUT)	UNIT OF MEASUREMENT	REPORTING CYCLE	TARGET BREAKDOWN			ACTUAL CUMULATIVE PERFORMANCE			ACHIEVED / NOT ACHIEVED	REASONS FOR DEVIATION	CORRECTIVE MEASURES TO BE TAKEN	POE
								Q1	Q2	MID YEAR	Q1	Q2	MID YEAR				
57.	Basic Service Delivery and Infrastructure Development	Town and Regional Planning	To implement the Spatial Planning and Land Use Management Act (SPLUMA)	% of building plans quarterly processed as per request by 30 June 2026	100% of building plans quarterly processed as per request by 30 June 2026	Percentage	Quarterly	100%	100%	100%	100%	100%	100%	Achieved	N/A	N/A	Reports and proof of submission to the Municipal Manager
58.	Basic Service Delivery and Infrastructure Development	Town and Regional Planning	To implement the Spatial Planning and Land Use Management Act (SPLUMA)	Land survey annually conducted by 30 June 2026	Land survey annually conducted by 30 June 2026	Date	Annually	-	-	-	N/A	N/A	N/A	N/A	N/A	N/A	Report and proof of submission to the Municipal Manager
59.	Basic Service Delivery and Infrastructure Development	Integrated human settlements	To promote integrated human settlement planning	Number of quarterly housing data collection reports submitted to the Municipal Manager by 30 June 2026	4 quarterly housing data collection reports submitted to the Municipal Manager by 30 June 2026	Number	Quarterly	1	1	2	1	1	2	Achieved	N/A	N/A	Reports and proof of submission to the Municipal Manager
60.	Basic Service Delivery and Infrastructure Development	Integrated human settlements	To promote integrated human settlement planning	Housing Sector Plan developed by 30 June 2026	Housing Sector Plan developed by 30 June 2026	Date	Annually	-	-	-	N/A	N/A	N/A	N/A	N/A	N/A	Housing Sector Plan and Council Resolution
61.	Basic Service Delivery and Infrastructure Development	Integrated human settlements	To promote integrated human settlement planning	Number quarterly housing consumer education awareness campaigns held by 30 June 2026	4 quarterly housing consumer education awareness campaigns held by 30 June 2026	Number	Quarterly	1	1	2	1	1	2	Achieved	N/A	N/A	Reports and Attendance Registers
62.	Basic Service Delivery and Infrastructure Development	Safe and Healthy Environments	To provide environmental management services	Number of quarterly environmental awareness campaigns held by 30 June 2026	4 quarterly environmental awareness campaigns held by 30 June 2026	Number	Quarterly	1	1	2	1	1	2	Achieved	N/A	N/A	Reports and Attendance Registers
63.	Basic Service Delivery and Infrastructure Development	Safe and Healthy Environments	To provide environmental management services	Number of bi-annual environmental clean-up campaigns held by 30 June 2026	2 bi-annual environmental clean-up campaigns held by 30 June 2026	Number	Bi-	1	-	1	1	N/A	1	Achieved	N/A	N/A	Reports and Attendance Registers

KPI NO	KPA	IDP PROGRAMME (IDP PRIORITY AREA)	STRATEGIC OBJECTIVE	KEY PERFORMANCE INDICATOR TITLE	TARGET (OUTPUT)	UNIT OF MEASUREMENT	REPORTING CYCLE	TARGET BREAKDOWN			ACTUAL CUMULATIVE PERFORMANCE			ACHIEVED / NOT ACHIEVED	REASONS FOR DEVIATION	CORRECTIVE MEASURES TO BE TAKEN	POE
								Q1	Q2	MID YEAR	Q1	Q2	MID YEAR				
64.	Basic Service Delivery and Infrastructure Development	Disaster Management	To provide Disaster Management Services	Number of quarterly road safety awareness campaigns held by 30 June 2026	4 quarterly road safety awareness campaigns by 30 June 2026	Number	Quarterly	1	1	2	1	1	2	Achieved	N/A	N/A	Reports and Attendance Registers
65.	Basic Service Delivery and Infrastructure Development	Safe and Healthy Environments	To provide environmental management services	Number of quarterly awareness campaigns on the usage of recreational facilities held by 30 June 2026	4 quarterly awareness campaigns on the usage of recreational facilities held by 30 June 2026	Number	Quarterly	1	1	2	1	1	2	Achieved	N/A	N/A	Reports and Attendance Registers
66.	Basic Service Delivery and Infrastructure Development	Disaster Management	To provide Disaster Management Services	Number of quarterly disaster management awareness campaigns held by 30 June 2026	4 quarterly disaster management awareness campaigns held by 30 June 2026	Number	Quarterly	1	1	2	1	1	2	Achieved	N/A	N/A	Reports and Attendance Registers
67.	Basic Service Delivery and Infrastructure Development	Disaster Management	To provide Disaster Management Services	Number of quarterly Veld and Forest fire suppression and emergency incidents reports submitted to the Municipal Manager by 30 June 2026	4 quarterly Veld and Forest fire suppression and emergency incidents reports submitted to the Municipal Manager by 30 June 2026	Number	Quarterly	1	1	2	1	1	2	Achieved	N/A	N/A	Reports and proof of submission to the Municipal Manager
68.	Basic Service Delivery and Infrastructure Development	Disaster Management	To provide Disaster Management Services	Number of quarterly progress reports on the establishment of the Fire and Emergency Rescue Unit submitted to the Municipal Manager by 30 June 2026	4 quarterly progress reports on the establishment of the Fire and Emergency Rescue Unit submitted to the Municipal Manager by 30 June 2026	Number	Quarterly	1	1	2	1	1	2	Achieved	N/A	N/A	Reports and proof of submission to the Municipal Manager
69.	Basic Service Delivery and Infrastructure Development	Disaster Management	To provide Disaster Management Services	Occupational safety and emergency plan developed by 30 June 2026	Occupational safety and emergency plan developed by 30 June 2026	Date	Annually	-	-	-	N/A	N/A	N/A	N/A	N/A	N/A	Occupational safety and emergency plan and Council Resolution

KPI NO	KPA	IDP PROGRAMME (IDP PRIORITY AREA)	STRATEGIC OBJECTIVE	KEY PERFORMANCE INDICATOR TITLE	TARGET (OUTPUT)	UNIT OF MEASUREMENT	REPORTING CYCLE	TARGET BREAKDOWN			ACTUAL CUMULATIVE PERFORMANCE			ACHIEVED / NOT ACHIEVED	REASONS FOR DEVIATION	CORRECTIVE MEASURES TO BE TAKEN	POE
								Q1	Q2	MID YEAR	Q1	Q2	MID YEAR				
70.	Basic Service Delivery and Infrastructure Development	Disaster Management	To provide Disaster Management Services	Disaster Management Plan annually reviewed by 30 June 2026	Disaster Management Plan annually reviewed by 30 June 2026	Date	Annually	-	-	-	N/A	N/A	N/A	N/A	N/A	N/A	Disaster Management Plan and Council Resolution
71.	Basic Service Delivery and Infrastructure Development	Refuse Removal	To provide refuse removal services	Number of households provided with refuse removal services in Hotazel and Vanzylsrus by 30 June 2026	834 households provided with refuse removal services in Hotazel and Vanzylsrus by 30 June 2026	Number	Quarterly	834	834	834	776	776	N/A	Not achieved	Disparities in HH numbers - Number of Households billed by revenue and actual number serviced differ	Reconciliation of numbers to be done between the two units in time or the next reporting period. Targeted number of HH as per the KPI to be revised to correct number of HH serviced during SDBIP review.	Reports and proof of submission to the Municipal Manager
72.	Basic Service Delivery and Infrastructure Development	Community Development	To provide refuse removal	Number of internal audits performed on landfill sites by 30 June 2026	2 internal audits performed on landfill sites by 30 June 2026	Number	Annually	-	-	-	N/A	N/A	N/A	N/A	N/A	N/A	Reports and proof of submission to the Municipal Manager
73.	Basic Service Delivery and Infrastructure Development	Refuse Removal	To provide refuse removal services	Climate Adaptation Plan annually reviewed by 30 June 2026	Climate Adaptation Plan annually reviewed by 30 June 2026	Date	Annually	-	-	-	N/A	N/A	N/A	N/A	N/A	N/A	Plan and proof of submission to the Municipal Manager
74.	Basic Service Delivery and Infrastructure Development	Community Development	To develop community facilities	Dithakong sports field renovated by 30 June 2026	Dithakong sports field renovated by 30 June 2026	Date	Annually	-	-	-	N/A	N/A	N/A	N/A	N/A	N/A	Practical Completion Certificates
75.	Basic Service Delivery and Infrastructure Development	Community Development	To develop community facilities	Number of sports fields maintained by 30 June 2026	1 sports field maintained at Laxey by 30 June 2026	Number	Annually	-	-	-	N/A	N/A	N/A	N/A	N/A	N/A	Reports and proof of submission to the Municipal Manager

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								Q1	Q2	MID YEAR	Q1	Q2	MID YEAR			
76.	Basic Service Delivery and Infrastructure Development	Community Development	To develop community facilities	Community hall constructed at Perdmonkie by 30 June 2026	Community hall constructed at Perdmonkie by 30 June 2026	Date	Annually	-	-	-	N/A	N/A	N/A	N/A	N/A	Practical Completion Certificates
77.	Basic Service Delivery and Infrastructure Development	Community Development	To develop community facilities	Number of community halls maintained by 30 June 2026	6 community halls maintained at Gadiboe, Rusfontein Wyk 10, Khankhudung, Tsineng, Laxey, and Heuningvlei by 30 June 2026	Number	Annually	-	-	-	N/A	N/A	N/A	N/A	N/A	Reports and proof of submission to the Municipal Manager
78.	Basic Service Delivery and Infrastructure Development	Community Development	To develop community facilities	Number of quarterly traffic and licensing reports submitted to the Municipal Manager by 30 June 2026	4 quarterly traffic and licensing reports submitted to the Municipal Manager by 30 June 2026	Number	Quarterly	1	1	2	1	1	2	Achieved	N/A	Reports and proof of submission to the Municipal Manager
79.	Basic Service Delivery and Infrastructure Development	Community Development	To develop community facilities	Business plan for the requisition of funds for libraries annually developed by 31 March 2026	Business plan for the requisition of funds for libraries annually developed by 31 March 2026	Date	Annually	-	-	-	N/A	N/A	N/A	N/A	N/A	Business Plan
80.	Basic Service Delivery and Infrastructure Development	Community Development	To develop community facilities	Memorandum of Understanding (MOU) on library services annually submitted to DSAC by 30 June 2026	Memorandum of Understanding (MOU) on library services annually submitted to DSAC by 30 June 2026	Date	Annually	-	-	-	N/A	N/A	N/A	N/A	N/A	MOU and proof of submission to DSAC

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								Q1	Q2	MID YEAR	Q1	Q2	MID YEAR				
81.	Basic Service Delivery and Infrastructure Development	Community Development	To develop community facilities	Number quarterly reports on library programmes submitted to the Municipal Manager and the Department of Sport, Arts and Culture by 30 June 2026	4 quarterly reports on library programmes submitted to the Municipal Manager and the Department of Sport, Arts and Culture by 30 June 2026	Number	Quarterly	1	1	2	1	1	2	Achieved	N/A	N/A	Reports, and Proof of submission to the Municipal Manager and DSAC
82.	Good Governance and Public Participation	Sustainable Development Orientated Municipality	To promote achievement of a clean annual audit outcome for the municipality	Audit Action Plan annually developed and adopted by Council by 31 January 2026	Audit Action Plan annually developed and adopted by Council by 31 January 2026	Date	Annually	-	-	-	N/A	N/A	N/A	N/A	N/A	Audit Action Plan and Council Resolution	
83.	Good Governance and Public Participation	Sustainable Development Orientated Municipality	To promote achievement of a clean annual audit outcome for the municipality	Number of quarterly reports on the implementation of the audit action plan submitted to Council by 30 June 2026	4 quarterly reports on the implementation of the audit action plan submitted to Council by 30 June 2026	Number	Quarterly	1	1	2	1	1	2	Achieved	N/A	N/A	Reports and Council Resolution
84.	Municipal Financial Management & Viability	Sustainable Development Orientated Municipality	To promote and enhance the financial viability of the municipality	Number of monthly cashbook and bank reconciliation reports submitted to the Municipal Manager by 30 June 2026	12 monthly cashbook and bank reconciliation reports submitted to the Municipal Manager by 30 June 2026	Number	Monthly	3	3	6	3	3	6	Achieved	N/A	N/A	Reports and proof of submission to the Municipal Manager
85.	Municipal Financial Management & Viability	Sustainable Development Orientated Municipality	To promote and enhance the financial viability of the municipality	Annual Financial Statements and supporting schedules submitted to AGSA by 31 August 2025	Annual Financial Statements and supporting schedules submitted to AGSA by 31 August 2025	Date	Annually	31 Aug	-	31 Aug	31 Aug	N/A	31 Aug	Achieved	N/A	N/A	Annual Financial Statements and supporting schedules and proof of submission to AGSA

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								Q1	Q2	MID YEAR	Q1	Q2	MID YEAR				
86.	Municipal Financial Management & Viability	Sustainable Development Orientated Municipality	To promote and enhance the financial viability of the municipality	Number of quarterly reports on timeous billing and mailing of accounts to customers submitted to the Municipal Manager by 30 June 2026	4 quarterly reports on timeous billing and mailing of accounts to customers submitted to the Municipal Manager by 30 June 2026	Number	Quarterly	1	1	2	1	1	2	Achieved	N/A	N/A	Reports and proof of submission to the Municipal Manager
87.	Municipal Financial Management & Viability	Sustainable Development Orientated Municipality	To promote and enhance the financial viability of the municipality	Number of households billed for water services on a quarterly basis by 30 June 2026	654 households billed for water services on a quarterly basis by 30 June 2026	Number	Quarterly	654	654	654	668	668	668	Achieved	N/A	N/A	Water billing report
88.	Municipal Financial Management & Viability	Sustainable Development Orientated Municipality	To promote and enhance the financial viability of the municipality	Number of households billed for sanitation services on a quarterly basis by 30 June 2026	420 households billed for sanitation services on a quarterly basis by 30 June 2026	Number	Quarterly	420	420	420	319	319	319	Not achieved	Data cleansing exercise undertaken with the mine to determine the total number of houses. The initial target included vacant stands, unserviced properties and incorrect categories.	Target to be revised	Sanitation billing report
89.	Municipal Financial Management & Viability	Sustainable Development Orientated Municipality	To promote and enhance the financial viability of the municipality	Number of indigent households supported with free basic services by 30 June 2026	2700 indigent households supported with free basic services by 30 June 2026	Number	Annually	-	-	-	N/A	N/A	N/A	N/A	N/A	N/A	Indigent support report
90.	Municipal Financial Management & Viability	Sustainable Development Orientated Municipality	To promote and enhance the financial viability of the municipality	Bad debts report annually submitted to Council by 30 June 2026	Bad debts report annually submitted to Council by 30 June 2026	Date	Annually	-	-	-	N/A	N/A	N/A	N/A	N/A	N/A	Report and Council Resolutions

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								Q1	Q2	MID YEAR	Q1	Q2	MID YEAR				
91.	Municipal Financial Management & Viability	Sustainable Development Orientated Municipality	To promote and enhance the financial viability of the municipality	Number of monthly reports on debtors' reconciliation submitted to the Municipal Manager by 30 June 2026	12 monthly reports on debtors' reconciliation submitted to the Municipal Manager by 30 June 2026	Number	Monthly	3	3	6	3	3	6	Achieved	N/A	N/A	Reports and proof of submission to the Municipal Manager
92.	Municipal Financial Management & Viability	Sustainable Development Orientated Municipality	To promote and enhance the financial viability of the municipality	Indigent register annually developed and submitted to Council by 30 June 2026	Indigent register annually developed and submitted to Council by 30 June 2026	Date	Annually	-	-	-	N/A	N/A	N/A	N/A	N/A	N/A	Indigent Register and Council Resolution
93.	Municipal Financial Management & Viability	Sustainable Development Orientated Municipality	To promote and enhance the financial viability of the municipality	Adjustment Budget annually compiled and submitted to Council by 28 February 2026	Adjustment Budget annually compiled and submitted to Council by 28 February 2026	Date	Annually	-	-	-	N/A	N/A	N/A	N/A	N/A	N/A	Adjustment Budget and Council Resolution
94.	Municipal Financial Management & Viability	Sustainable Development Orientated Municipality	To promote and enhance the financial viability of the municipality	Draft Budget annually compiled and submitted to Council by 31 March 2026	Draft Budget annually compiled and submitted to Council by 31 March 2026	Date	Annually	-	-	-	N/A	N/A	N/A	N/A	N/A	N/A	Draft Budget and Council Resolution
95.	Municipal Financial Management & Viability	Sustainable Development Orientated Municipality	To promote and enhance the financial viability of the municipality	Final Budget annually compiled and submitted to Council by 31 May 2026	Final Budget annually compiled and submitted to Council by 31 May 2026	Date	Annually	-	-	-	N/A	N/A	N/A	N/A	N/A	N/A	Final Budget and Council Resolution
96.	Municipal Financial Management & Viability	Sustainable Development Orientated Municipality	To promote and enhance the financial viability of the municipality	Number of monthly Section 71 reports submitted to the Municipal Manager and Treasury by 30 June 2026	12 monthly Section 71 reports submitted to the Municipal Manager and Treasury by 30 June 2026	Number	Monthly	3	3	6	3	3	6	Achieved	N/A	N/A	Reports and proof of submission to the Municipal Manager and Treasury
97.	Municipal Financial Management & Viability	Sustainable Development Orientated Municipality	To promote and enhance the financial viability of the municipality	Section 72 report annually developed and submitted to Council by 31 January 2026	Section 72 report annually developed and submitted to Council by 31 January 2026	Date	Annually	-	-	-	N/A	N/A	N/A	N/A	N/A	N/A	Report and Council Resolution

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								Q1	Q2	MID YEAR	Q1	Q2	MID YEAR				
98.	Municipal Financial Management & Viability	Sustainable Development Orientated Municipality	To promote and enhance the financial viability of the municipality	Number of quarterly reports on withdrawals submitted the Municipal Manager by 30 June 2026	4 quarterly reports on withdrawals submitted the Municipal Manager by 30 June 2026	Number	Quarterly	1	1	2	1	1	2	Achieved	N/A	N/A	Reports and proof of submission to the Municipal Manager
99.	Municipal Financial Management & Viability	Sustainable Development Orientated Municipality	To promote and enhance the financial viability of the municipality	Number of quarterly conditional grants expenditure reports submitted to the Municipal Manager and Treasury by 30 June 2026	4 quarterly conditional grants expenditure reports submitted to the Municipal Manager and Treasury by 30 June 2026	Number	Quarterly	1	1	2	1	1	2	Achieved	N/A	N/A	Reports and proof of submission to the Municipal Manager and Treasury
100.	Municipal Financial Management & Viability	Sustainable Development Orientated Municipality	To promote and enhance the financial viability of the municipality	Number of quarterly reports on investments made submitted to the Municipal Manager by 30 June 2026	4 quarterly reports on investments made submitted to the Municipal Manager by 30 June 2026	Number	Quarterly	1	1	2	1	1	2	Achieved	N/A	N/A	Reports and proof of submission to the Municipal Manager
101.	Municipal Financial Management & Viability	Sustainable Development Orientated Municipality	To promote and enhance the financial viability of the municipality	Number of quarterly updated contract registers submitted to the Municipal Manager by 30 June 2026	4 quarterly updated contract registers submitted to the Municipal Manager by 30 June 2026	Number	Quarterly	1	1	2	1	1	2	Achieved	N/A	N/A	Reports and proof of submission to the Municipal Manager
102.	Municipal Financial Management & Viability	Sustainable Development Orientated Municipality	To promote and enhance the financial viability of the municipality	Number of quarterly reports on inventory stock counts submitted to the Municipal Manager by 30 June 2026	4 quarterly reports on inventory stock counts submitted to the Municipal Manager by 30 June 2026	Number	Quarterly	1	1	2	1	1	2	Achieved	N/A	N/A	Reports and proof of submission to the Municipal Manager
103.	Municipal Financial Management & Viability	Sustainable Development Orientated Municipality	To promote and enhance the financial viability of the municipality	Procurement plan annually developed and submitted to Council and Treasury by 30 September 2025	Procurement plan annually developed and submitted to Council and Treasury by 30 September 2025	Date	Annually	30 Sep	-	30 Sep	-	N/A	-	Not achieved	The plan was submitted in June 2025	KPI to be reviewed	Procurement plan and Council Resolutions

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								Q1	Q2	MID YEAR	Q1	Q2	MID YEAR				
104.	Municipal Financial Management & Viability	Sustainable Development Orientated Municipality	To promote and enhance the financial viability of the municipality	Number of quarterly procurement plan monitoring reports submitted to Council by 30 June 2026	4 quarterly procurement plan monitoring reports submitted to Council by 30 June 2026	Number	Quarterly	1	1	2	0	1	1	Not achieved	The reports were not submitted to Council due to nil procurement	Will be submitted in the following quarter	Reports and Council Resolutions
105.	Municipal Financial Management & Viability	Sustainable Development Orientated Municipality	To promote and enhance the financial viability of the municipality	Number of quarterly reports on the monitoring of the performance of contracts submitted to Council by 30 June 2026	4 quarterly reports on the monitoring of the performance of contracts submitted to Council by 30 June 2026	Number	Quarterly	1	1	2	1	1	2	Achieved	N/A	N/A	Reports and Council Resolutions
106.	Municipal Financial Management & Viability	Sustainable Development Orientated Municipality	To promote and enhance the financial viability of the municipality	Number of quarterly reports on the Unauthorized Irregular, Fruitless and Wasteful expenditure submitted to the Municipal Manager by 30 June 2026	4 quarterly reports on the Unauthorized Irregular, Fruitless and Wasteful expenditure submitted the Municipal Manager by 30 June 2026	Number	Quarterly	1	1	2	1	1	2	Achieved	N/A	N/A	Reports and proof of submission to the Municipal Manager
107.	Municipal Financial Management & Viability	Sustainable Development Orientated Municipality	To ensure that the municipal assets are properly safeguarded	Updated GRAP compliant asset registers annually developed and submitted to Office of the Auditor General by 31 August 2025	Updated GRAP compliant asset registers annually developed and submitted to Office of the Auditor General by 31 August 2025	Date	Annually	31 Aug	-	31 Aug	31 Aug	N/A	31 Aug	Achieved	N/A	N/A	Reports and proof of submission to AG
108.	Municipal Financial Management & Viability	Sustainable Development Orientated Municipality	To ensure that the municipal assets are properly safeguarded	Number of quarterly reports on the physical verification of assets submitted to the Municipal Manager by 30 June 2026	4 quarterly reports on the physical verification of assets submitted to the Municipal Manager by 30 June 2026	Number	Quarterly	1	1	2	1	1	2	Achieved	N/A	N/A	Reports and proof of submission to the Municipal Manager

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								Q1	Q2	MID YEAR	Q1	Q2	MID YEAR				
109.	Municipal Financial Management & Viability	Sustainable Development Orientated Municipality	To ensure that the municipal assets are properly safeguarded	Disposal report annually submitted to Council by 30 June 2026	Disposal report annually submitted to Council by 30 June 2026	Date	Annually	-	-	-	N/A	N/A	N/A	N/A	N/A	N/A	Report and Council Resolution
110.	Local Economic Development	Local Economic Development	To promote local economic development	Number of jobs created through EPWP and infrastructure projects by 30 June 2026	240 jobs created through EPWP and infrastructure projects by 30 June 2026	Date	Annually	-	-	-	N/A	N/A	N/A	N/A	N/A	N/A	Report and proof of submission to the Municipal Manager
111.	Local Economic Development	Local Economic Development	To promote local economic development	Number of LED projects financially supported by 30 June 2026	15 LED projects financially supported by 30 June 2026	Number	Annually	-	-	-	N/A	N/A	N/A	N/A	N/A	N/A	Reports and acceptance letters
112.	Local Economic Development	Local Economic Development	To promote local economic development	Number of quarterly municipal business licenses progress reports submitted to the Municipal Manager by 30 June 2026	4 quarterly municipal business licenses progress reports submitted to the Municipal Manager by 30 June 2026	Number	Quarterly	1	1	2	1	1	2	Achieved	N/A	N/A	Reports and proof of submission to the Municipal Manager
113.	Local Economic Development	Local Economic Development	To promote local economic development	Number of quarterly SLP progress reports submitted to the Municipal Manager by 30 June 2026	4 quarterly SLP progress reports submitted to the Municipal Manager by 30 June 2026	Number	Quarterly	1	1	2	0	2	2	Achieved	N/A	N/A	Reports and proof of submission to the Municipal Manager
114.	Local Economic Development	Local Economic Development	To promote local economic development	Number of quarterly LED Forum meetings held by 30 June 2026	4 quarterly LED Forum meetings held by 30 June 2026	Number	Quarterly	1	1	2	1	1	2	Achieved	N/A	N/A	Minutes and attendance registers
115.	Local Economic Development	Local Economic Development	To promote local economic development	LED summit annually held by 30 June 2026	LED summit annually held by 30 June 2026	Date	Annually	-	-	-	N/A	N/A	N/A	N/A	N/A	N/A	Report and proof of submission to the Municipal Manager

KPI NO	KPA	IDP PROGRAMME (IDP PRIORITY AREA)	STRATEGIC OBJECTIVE	KEY PERFORMANCE INDICATOR TITLE	TARGET (OUTPUT)	UNIT OF MEASUREMENT	REPORTING CYCLE	TARGET BREAKDOWN			ACTUAL CUMULATIVE PERFORMANCE			ACHIEVED / NOT ACHIEVED	REASONS FOR DEVIATION	CORRECTIVE MEASURES TO BE TAKEN	POE
								Q1	Q2	MID YEAR	Q1	Q2	MID YEAR				
116.	Local Economic Development	Local Economic Development	To promote local economic development	LED Strategy reviewed by 30 June 2026	LED Strategy reviewed by 30 June 2026	Date	Annually	-	-	-	N/A	N/A	N/A	N/A	N/A	N/A	LED Strategy and Council Resolution
117.	Local Economic Development	Local Economic Development	To promote local economic development	Number of quarterly Bowden Farm monitoring reports submitted to the Municipal Manager by 30 June 2026	4 quarterly Bowden Farm monitoring reports submitted to the Municipal Manager by 30 June 2026	Number	Quarterly	1	1	2	1	1	2	Achieved	N/A	N/A	Reports and proof of submission to the Municipal Manager
118.	Local Economic Development	Local Economic Development	To promote local economic development	Number of business plans for the funding of an artisanal skills development programme submitted to potential funders by 30 June 2026	2 business plans for the funding of an artisanal skills development programme submitted to potential funders by 30 June 2026	Number	Annually	-	-	-	N/A	N/A	N/A	N/A	N/A	N/A	Business plans and proof of submission to potential funders
119.	Local Economic Development	Local Economic Development	To promote local economic development	Joe Morolong tourism exhibition annually held by 30 June 2026	Joe Morolong tourism exhibition annually held by 30 June 2026	Date	Annually	-	-	-	N/A	N/A	N/A	N/A	N/A	N/A	Report and proof of submission to the Municipal Manager
120.	Local Economic Development	Local Economic Development	To enhance tourism development	Tourism exhibition annually attended by 30 June 2026	Tourism exhibition annually attended by 30 June 2026	Date	Annually	-	-	-	N/A	N/A	N/A	N/A	N/A	N/A	Report and proof of submission to the Municipal Manager
121.	Local Economic Development	Local Economic Development	To enhance tourism development	Number of quarterly reports on tourism attraction sites identified submitted to the Municipal Manager by 30 June 2026	4 quarterly reports on tourism attraction sites identified submitted to the Municipal Manager by 30 June 2026	Number	Quarterly	1	1	2	1	1	2	Achieved	N/A	N/A	Reports and proof of submission to the Municipal Manager

Section 14: Municipal Manager’s Quality Certificate

Section 14: Municipal Manager’s Quality Certificate

JOE MOROLONG LOCAL MUNICIPALITY



JOE MOROLONG
LOCAL MUNICIPALITY

NC 451

QUALITY CERTIFICATE

I, Boipelo Dorcas Motlhaping, Municipal Manager of Joe Morolong Local Municipality, hereby certify that-

(mark as appropriate)

- The monthly budget statements
- The quarterly report on the implementation of the budget and financial state of affairs of the municipality
- The mid-year budget and performance assessment

For the 1st Semester of 2025/26 FY has been prepared in accordance with the Municipal Finance Management Act and regulations made under the Act.

PRINT NAME:..... Boipelo Dorcas Motlhaping.....

Municipal Manager of JOE MOROLONG LOCAL MUNICIPALITY (NC 451)

Signature: 

Date : 23 / 01 / 2026