

DR. KENNETH
KAUNDA
DISTRICT MUNICIPALITY



2025/26 MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT REPORT

MUNICIPAL LEADERSHIP AND MANAGEMENT STRUCTURE

Political Leadership

The following is the political leadership of the Dr Kenneth Kaunda DM:

PORTFOLIO	LEADER
Executive Mayor	Cllr N.J Num
Speaker	Cllr. X.C Nxozana
Single Whip	Cllr. SJ Lesie
MMC Corporate Services & ICT Department	Cllr. L.V Itebogeng
MMC Community Services Department	Cllr. T. Lekgari
MMC Technical Services	Cllr. Z.E Mphafudi
MMC Budget and Treasury Office	Cllr. L.G Molapisi
MMC Local Economic Development and Tourism	Cllr. T.R Mampe
MMC Special Programs	Cllr. D.M Matsapola

Administrative Leadership

POSITION	NAME
Municipal Manager	M.J Ratlhogo
Senior Manager: Corporate Services (Acting)	O. Baloyi
Chief Financial Officer	J. Brown
Senior Manager: Community Services (Acting)	A.K.T Sothoane T. Mosebi
Senior Manager: LED and Planning (Till end October 2025)	T.M. Rampedi
Senior Manager: LED and Planning (Acting)	L.M Ramorola
Chief Audit Executive (Till end October 2025)	S.G Mtemekwana
Chief Audit Executive (Acting)	R. Tshukudu

The following managers report administratively to the Municipal Manager

POSITION	NAME
Manager: Office of the Executive Mayor (Acting)	X. Mndaweni
Manager: Office of the Speaker	F. Canga
Manager: Single Whip	M. Matsose
Manager: MPAC (Acting)	M. Taunyane
Manager: Strategic and Integrated Development Planning	T. Mokatsane
Manager: Performance Management Systems	O. Baloyi
Chief Risk Officer	L. Motepe
Manager: Municipal Information Security Standards	N. Fihla
Manager: Communications (Acting)	B. Kolobi

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PART 1: IN-YEAR REPORT

Purpose of this report is to submit the Mid-Year Budget and Performance Assessment 2025/26

Purpose of this report is to submit the Mid-Year Budget and Performance Assessment to the municipal Council in line with the provision of the Municipal Finance Management Act, No. 56 of 2003 section 72, read with the Regulation 33 of the MFMA Schedule C: In-Year Reporting of the Municipal Budget and Reporting Regulations (MBRR) of 2009 which stipulates that the accounting officer of the municipality must by the 25th January of each year assess financial performance during the first half of the financial year and submit the assessment report to the Mayor, Provincial and National Treasuries.

1.1. EXECUTIVE MAYOR'S REPORT

Council approved the Annual budget for the 2025/26 Medium-term Revenue and Expenditure Framework (MTREF) for the Dr Kenneth Kaunda District Municipality on 31 May 2025 per Council resolution **A.189/05/2025** in line with the requirements of the Municipal Budget and Reporting Regulations. The 2025/2026 Annual budget was approved as follows:

- Operating Revenue: **R248.4 Million**
- Operating Expenditure: **R247.4 Million**
- Capital Expenditure: **R13.8 Million**

The in-year report Schedule C provides a high-level analysis as at 31 December 2025 in the prescribed format. Material variances are referred to briefly in this report. Comprehensive explanations are included in the monthly financial management report. The accounting officer with the assistance of the chief financial officer consistently submit the Section 71 of the Municipal Finance Management Act as required. The Section 72 report will be used to assess the budgetary performance of the municipality for the first half of the 2025/26 financial year. The report took in to consideration the service delivery performance of the municipality as against the service delivery targets and performance indicators which were set in the service delivery and budget implementation plan.

The Mayor of the Dr Kenneth Kaunda District Municipality approved the Service Delivery and Budget Plan on the 27 June 2025 which is in line with sec 53(1)(c)(ii) of the Municipal Finance Management Act.

The SDBIP Scorecards represent the organisational performance which is aligned to each department for the 2025/26 financial year.

An assessment was done on both non-financial and financial performance and it is evident that in some of the planned Service Delivery indicators as per the IDP, SDBIP and budget could not be achieved and that led to under expenditure which necessitated budget adjustment.

The second quarter of 2025/26 financial year is a mid-term assessment period for both budget and performance information as per section 72 of the MFMA.

Section 72 of Municipal Finance Management Act 2003, read together with schedule C of Municipal Budget and Reporting Regulations, 2009 prescribe that the accounting officer of a municipality must, by 25 January of each year, 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 and the targets set in the service delivery and budget implementation plan, the past year's annual report and the progress made in resolving the problems identified in the annual report.

There has been significant improvement realised towards realization the achievement of set performance objectives for the period under. We also acknowledge and appreciate the Accounting Officer for progress registered on the filling of senior management level positions, however still a number of strategic challenges that needs to be overcome going forward and these include the followings:

- Improve the current audit opinion from the Auditor-General's report by addressing mostly the Unauthorised, Irregular, Fruitless and Wasteful Expenditure.
- Improve or upgrading of our network systems
- Also improving the office space to a safe and conducive working environment.
- Cascading of performance management system to lower levels.

In conclusion

The Mid-year budget and performance assessment indicates that:

- (a) An adjustment budget for 2025/26 will be required

The mid-year assessment, will form the basis for an adjustment as well as the revision of the SDBIP.

1.2. COUNCIL RESOLUTIONS

The Resolution will be submitted to both Provincial and National Treasuries once the Council has resolved.

1.3. EXECUTIVE SUMMARY

The Dr Kenneth Kaunda District Municipality conducted the Mid-Year Budget and Performance review on the 23rd January 2025 at the Disaster Risk Management Centre with Management as prescribed in Section 72(1) of the Municipal Finance Management Act 56 of 2003, read with the Regulation 33 of the MFMA Schedule C: In-Year Reporting of the Municipal Budget and Reporting Regulations (MBRR) of 2009.

The primary purpose was to review the targets and indicators, to conduct an assessment of the progress made in spending the budget, project implementation for the first half of the financial year and to consider the adjustment to the 2025/26 budget. The reports demonstrate the actual service delivery achieved compared with the quarterly targets and explanation of variances is taken into account.

Part 2 of this report, which is the section 71 and 72 budget monitoring reports required under the MFMA provide a consolidated analysis of the Municipality's financial position as at the 31st December 2025 and had a direct influence on the outcome of the adjustment budget process.

Table 1

	Approved Budget	Mid-Term (July-Dec)	Year TD Budget	Year TD Actual	Variance
Total Operating Revenue	- 248 471 000.00	- 173 803 905.09	- 124 235 500.00	- 173 803 905.09	- 49 568 405.09
Total Operating Expenditure	247 430 243.00	109 315 124.58	129 406 904.00	109 315 124.58	- 20 091 779.42
Surplus / (Deficit)	- 1 040 757.00	- 64 488 780.51	5 171 404.00	- 64 488 780.51	- 69 660 184.51
Non-Cash Items	- 7 183 565.00	- 7 183 565.00		- 7 183 565.00	
(Surplus) / Deficit After Non-Cash	- 8 224 322.00	- 71 672 345.51			
Total Capital Expenditure	13 850 000.00	3 859 332.68	6 925 000.00	3 859 332.68	- 3 065 667.32

The total operating revenue budget is budgeted at **R248.4 Million**. The actual operating revenue realised in the first six months of the 2025/2026 financial year (01 July to 31 December 2025) amount to **R173.8 Million** and the year-to-date budget as at 31st December 2025 was estimated at **R124 Million**. The year-to-date actual operating year to date revenue is **R173.8 Million**, which is more than the projected year to date operating revenue by **R49.5 Million**

The total operating expenditure budget is budgeted at **R247.4 Million**. The operating expenditure incurred during the first six months of the 2025/2026 financial year (01 July to 31 December 2025) amount to **R109.3 Million** and the year-to-date budget as at 31st December 2025 is estimated at **R129.4 Million**. The year-to-date actual year-to-date operating expenditure is **R109.3 Million**, which is less than the year-to-date budgeted expenditure by **R20 Million**

The approved total capital budget is **R13.8 Million**. The total spending in the first six months (01 July to 31 December 2025) is standing at **R3.8 Million** and the year-to-date budget as at 31st December 2025 was estimated at **R6.9 Million**. The year-to-date actual capital spending is less than year-to-date budget by **R3 Million**.

3.1. Statement of Financial Performance

3.1.1. Revenue by source

Table 2(a)

NO	Revenue by Source	Approved Budget	REVENUE & EXPENDITURE ACTUAL MOVEMENTS			
			Curr Mth Rec	YTD Movement	Balance	% Exp
1	TS_O_M_NG_LOCAL GOV FIN MNG GRANT	- 1 100 000.00	-	- 120 000.00	- 980 000.00	10.91
2	TS_O_M_NRF_EQUITABLE SHARE	- 32 981 000.00	- 10 993 617.82	- 24 735 750.00	- 8 245 250.00	75.00
3	TS_O_M_NRF_FUEL LEVY	-192 095 000.00	- 64 031 382.18	-144 071 250.00	- 48 023 750.00	75.00
4	INTER: BANK ACCOUNTS	- 3 500 000.00	- 48 486.67	- 624 069.03	- 2 875 930.97	17.83
5	INTER: SHORT TERM INVEST & CALL ACCOUNTS	- 6 000 000.00	-	- 1 804 417.82	- 4 195 582.18	30.07
6	TS_O_M_DPAA_NDA_EDUC;TR&DEV SETA	- 2 000 000.00	- 74 974.76	- 411 099.86	- 1 588 900.14	20.55
7	RENTAL	- 250 000.00	-	-	- 250 000.00	-
8	COMMISSION: INSURANCE	- 30 000.00	-	- 4 007.46	- 25 992.54	13.36
9	SALE OF: ASSET < CAP THRESH	- 70 000.00	-	-	- 70 000.00	-
10	SALE OF: PUBLICATION - TENDER DOCUMENTS	- 50 000.00	-	-	- 50 000.00	-
11	TS_O_M_NG_EPWP GRANT	- 2 211 000.00	-	- 583 941.00	- 1 627 059.00	26.41
12	TS_O_M_NG_RURAL ROAD ASSET MNG SYS GRANT	- 2 884 000.00	-	-	- 2 884 000.00	-
13	ENERGY EFFECIENCY AND DEMAND-SIDE MAN GRANT	- 4 000 000.00	-	- 996 363.18	- 3 003 636.82	24.91
14	HEALTH CERTIFICATES	- 1 300 000.00	- 66 390.16	- 453 006.74	- 846 993.26	34.85
	TOTAL : INCOME	-248 471 000.00	- 75 214 851.59	-173 803 905.09	- 74 667 094.91	69.95

- The Municipality received the following revenue for the month of December 2025:
 - ❖ **R10.9 Million** for Equitable Share (2nd Tranche)
 - ❖ **R64 Million** for Fuel Levy (2nd Tranche);
 - ❖ **R74 Thousand** for LGSETA;
 - ❖ **R48 Thousand** for Interest on Bank;
 - ❖ **R66 Thousand** for Health Certificates.
- The year-to-date revenue received as at 31st December 2025 amount to **R173.8 Million** which is **69.95%** of the total annual budgeted revenue.
- To date, the Municipality received **R7.1 Million** on conditional grants, however it must be noted that the revenue for conditional grants will only be recognised once all conditions are met.

Table 2(b): Receipts on Conditional Grants

Grant Name	Allocation as per DORA	Amount Received
Rural Roads Assets Management Grant	R2 884 000.00	R2 019 000.00
Energy Efficiency and Demand-Side Man Grant	R4 000 000.00	R2 500 000.00
EPWP	R2 211 000.00	R1 549 000.00
FMG	R1 100 000.00	R1 100 000.00
TOTAL	R10 195 000.00	R7 168 000.00

3.1.2. Operating Expenditure by type

Table 3(a): Expenditure per Line-Item

DISCRIPTION	REVENUE & EXPENDITURE ACTUAL MOVEMENTS				
	Approved Budget	Curr Mth Exp	YTD Movement	Balance	% Exp
EMPLOYEE RELATED COSTS	144 713 234.00	10 743 191.73	68 786 952.40	75 926 281.60	47.53
REMUNERATION OF COUNCILLORS	13 587 559.00	1 015 086.89	5 913 017.17	7 674 541.83	43.52
OUTSOURCED SERVICES	13 135 000.00	2 001 055.81	9 230 574.01	3 904 425.99	70.27
CONSULTANTS AND PROFESSIONAL SERVICES	17 434 000.00	3 143 480.67	6 911 339.04	10 522 660.96	39.64
CONTRACTORS	13 226 000.00	609 994.79	3 809 245.22	9 416 754.78	28.80
OPERATIONAL COSTS	27 200 885.00	3 681 647.33	11 291 130.43	15 909 754.57	41.51
INVENTORY	4 200 000.00	338 525.37	1 023 943.55	3 176 056.45	24.38
OPERATING LEASES	2 500 000.00	550 306.46	1 261 944.36	1 238 055.64	50.48
TRANSFER AND SUBSIDIES	4 250 000.00	52 000.00	261 394.19	3 988 605.81	6.15
DEPRECIATION AND AMORTISATION	6 988 565.00	122 595.70	825 584.21	6 162 980.79	11.81
TOTAL OPERATING EXPENDITURE	247 235 243.00	22 257 884.75	109 315 124.58	137 920 118.42	44.22
IMPAIRMENT LOSSES	195 000.00			195 000.00	-
TOTAL GAINS AND LOSSES	195 000.00	-	-	195 000.00	-
TOTAL EXPENDITURE	247 430 243.00	22 257 884.75	109 315 124.58	138 115 118.42	44.18

- The total operating expenditure for the month of December 2025 amount to **R22.2 Million**. The year-to-date operating expenditure is **R109.3 Million**, which is **44.18%** of the total approved expenditure.
- Council must take note that the total employee related costs constitute **58.49%** of the approved expenditure budget.

Table 3(b): Expenditure per Department

DR KENNETH KAUNDA DISTRICT MUNICIPALITY						
MFMA SECTION 71/52D BUDGET IMPLEMENTATION AND PERFORMANCE FOR THE MONTH ENDING 31 DECEMBER 2025						
OPERATING EXPENDITURE						
REVENUE & EXPENDITURE ACTUAL MOVEMENTS						
	DEPARTMENT	Approved Budget	Curr Mth Exp (June)	YTD Movement	Balance	% Exp
1	EXECUTIVE MAYOR	5 988 847.00	607 449.77	1 694 442.09	4 294 404.91	28.29
2	SPEAKER	4 511 505.00	367 853.10	1 730 046.63	2 781 458.37	38.35
3	CHIEF WHIP	1 691 634.00	181 067.88	655 622.63	1 036 011.37	38.76
4	COUNCILLORS	10 611 133.00	779 258.31	4 514 909.66	6 096 223.34	42.55
5	MUNICIPAL MANAGER ADMINISTRATION	43 263 578.00	4 083 673.24	19 390 474.21	23 873 103.79	44.82
6	INTERNAL AUDIT	7 681 480.00	585 827.56	3 374 502.67	4 306 977.33	43.93
7	CORPORATE SERVICES	34 099 994.00	2 105 513.10	13 506 807.69	20 593 186.31	39.61
8	BUDGET AND TREASURY	34 972 181.00	4 549 047.92	17 285 251.46	17 686 929.54	49.43
9	LED & PLANNING	38 134 724.00	3 081 621.03	16 680 937.98	21 453 786.02	43.74
10	COMMUNITY SERVICES	66 280 167.00	5 916 572.84	30 482 129.56	35 798 037.44	45.99
	TOTAL	247 235 243.00	22 257 884.75	109 315 124.58	137 920 118.42	44.22
GAINS AND LOSSES						
REVENUE & EXPENDITURE ACTUAL MOVEMENTS						
	DEPARTMENT	Approved Budget	Curr Mth Exp (June)	YTD Movement	Balance	% Exp
1	MUNICIPAL MANAGER ADMINISTRATION	20 000.00	-	-	20 000.00	-
2	CORPORATE SERVICES	80 000.00	-	-	80 000.00	-
3	BUDGET AND TREASURY	80 000.00	-	-	80 000.00	-
4	LED & PLANNING	15 000.00	-	-	15 000.00	-
	TOTAL	195 000.00	-	-	195 000.00	-
	TOTAL OPERATING EXPENDITURE	247 430 243.00	22 257 884.75	109 315 124.58	138 115 118.42	44.18
CAPITAL EXPENDITURE						
REVENUE & EXPENDITURE ACTUAL MOVEMENTS						
	DEPARTMENT	Approved Budget	Curr Mth Exp (June)	YTD Movement	Balance	% Exp
1	EXECUTIVE MAYOR	-	-	-	-	-
2	SPEAKER	-	-	-	-	-
3	CHIEF WHIP	-	-	-	-	-
4	COUNCILLORS	-	-	-	-	-
5	MUNICIPAL MANAGER ADMINISTRATION	200 000.00	-	-	200 000.00	-
6	INTERNAL AUDIT	-	-	-	-	-
7	CORPORATE SERVICES	3 700 000.00	-	752 584.34	2 947 415.66	20.34
8	BUDGET AND TREASURY	2 450 000.00	1 905 542.63	2 401 148.34	48 851.66	98.01
9	LED & PLANNING	4 700 000.00	705 600.00	705 600.00	3 994 400.00	15.01
10	COMMUNITY SERVICES	2 800 000.00	-	-	2 800 000.00	-
	TOTAL	13 850 000.00	2 611 142.63	3 859 332.68	9 990 667.32	27.87

- The table above provides a broad expenditure per department and the spending to date thereof.

3.2. Cash Flow

The municipality started the financial year 2025/2026 with a positive estimated cash balance amounting to **R20.9 Million**, and the year-to date cash and cash equivalents as at 31 December 2025 was standing at **R99 Million**. The cash and cash equivalents which comprises of:

Bank Balance	R9 Million
Investment	R90 Million

Refer to DC40 Dr Kenneth Kaunda – Table C7 Monthly Budget Statement – Cash flow – **M06 December 2025**

1.4. IN -YEAR BUDGET STATEMENT TABLES

DC40 Dr Kenneth Kaunda - Table C1 Monthly Budget Statement Summary – M06 December 2025

DC40 Dr Kenneth Kaunda- Table C1 Monthly Budget Statement Summary - M06 December

Description	2024/25	2025/26	2025/26	2025/26				2025/26 Medium Term Revenue & Expenditure Framework	
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-
Investment revenue	1 888	9 500	-	48	2 428	4 750	(2 322)	-49%	9 500
Transfers and subsidies - Operational	72 917	45 176	-	11 069	26 847	22 588	4 259	19%	45 176
Other own revenue	91 954	193 795	-	64 098	144 528	96 898	47 631	49%	-
contributions)	166 759	248 471	-	75 215	173 804	124 236	49 568	40%	248 471
Employee costs	77 286	144 713	-	10 743	68 787	72 357	(3 570)	-	144 713
Remuneration of Councillors	6 177	13 588	-	1 015	5 913	6 794	(881)	-	13 588
Depreciation and amortisation	-	7 184	-	123	826	7 184	(6 358)	-	7 184
Interest	-	-	-	-	-	-	-	-	-
Inventory consumed and bulk purchases	1 488	4 200	-	339	1 024	4 200	(3 176)	-	4 200
Transfers and subsidies	278	4 250	-	52	261	2 125	(1 864)	-88%	4 250
Other expenditure	27 066	73 496	-	9 986	32 504	36 748	(4 244)	-12%	73 496
Total Expenditure	112 295	247 430	-	22 258	109 315	129 407	(20 092)	-16%	247 430
Surplus/(Deficit)	54 463	1 041	-	52 957	64 489	(5 171)	69 660	-1347%	1 041
Transfers and subsidies - capital (monetary)	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-
contributions	54 463	1 041	-	52 957	64 489	(5 171)	69 660	-1347%	1 041
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	54 463	1 041	-	52 957	64 489	(5 171)	69 660	-1347%	1 041
Capital expenditure & funds sources									
Capital expenditure	2 494	13 850	-	2 611	3 859	6 925	(3 066)	-44%	13 850
Capital transfers recognised	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	2 494	13 850	-	2 611	3 859	6 925	(3 066)	-44%	13 850
Total sources of capital funds	2 494	13 850	-	2 611	3 859	6 925	(3 066)	-44%	13 850
Financial position									
Total current assets	174 365	16 664	-	-	-	55 660	(55 660)	-100%	16 664
Total non current assets	100 252	79 028	-	-	-	683	(683)	-100%	79 028
Total current liabilities	61 228	23 201	-	-	-	(7 867)	7 867	-100%	23 201
Total non current liabilities	17 106	21 417	-	-	-	-	-	-	21 417
Community wealth/Equity	54 707	50 033	-	-	-	64 192	(64 192)	-100%	50 033
Cash flows									
Net cash from (used) operating	44 437	8 224	-	125 024	144 579	4 112	(140 467)	-3416%	8 224
Net cash from (used) investing	(2 494)	(13 850)	-	(2 611)	(3 859)	(6 925)	(3 066)	44%	(13 850)
Net cash from (used) financing	-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the month/year end	62 698	15 329	-	122 413	140 728	18 142	(122 586)	-676%	15 329
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	-	-	-	-	-	-	-	-	-
Creditors Age Analysis									
Total Creditors	15 660	(8 001)	(1 601)	(2 141)	1 107	(158)	(6 006)	-	(1 141)

DC40 Dr Kenneth Kaunda - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M06 December 2025

DC40 Dr Kenneth Kaunda- Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M06 December

Description	Ref	2024/25			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>		165 770	238 076	-	75 148	171 771	119 038	52 733	44%	238 076
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		165 770	238 076	-	75 148	171 771	119 038	52 733	44%	238 076
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		989	1 300	-	66	453	650	(197)	-30%	1 300
Community and social services		989	1 300	-	66	453	650	(197)	-30%	1 300
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		-	9 095	-	-	1 580	4 548	(2 967)	-65%	9 095
Planning and development		-	9 095	-	-	1 580	4 548	(2 967)	-65%	9 095
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
Other	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	166 759	248 471	-	75 215	173 804	124 236	49 568	40%	248 471
Expenditure - Functional										
<i>Governance and administration</i>		68 472	143 000	-	13 260	62 152	71 500	(9 348)	-13%	143 000
Executive and council		33 482	66 087	-	6 019	27 985	33 043	(5 058)	-15%	66 087
Finance and administration		31 166	69 232	-	6 655	30 792	34 616	(3 824)	-11%	69 232
Internal audit		3 824	7 681	-	586	3 375	3 841	(466)	-12%	7 681
<i>Community and public safety</i>		33 099	66 280	-	5 917	30 482	33 140	(2 658)	-8%	66 280
Community and social services		33 099	66 280	-	5 917	30 482	33 140	(2 658)	-8%	66 280
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		10 725	38 150	-	3 082	16 681	19 075	(2 394)	-13%	38 150
Planning and development		10 725	38 150	-	3 082	16 681	19 075	(2 394)	-13%	38 150
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	112 295	247 430	-	22 258	109 315	123 715	(14 400)	-12%	247 430
Surplus/ (Deficit) for the year		54 463	1 041	-	52 957	64 489	520	63 968	12293%	1 041

DC40 Dr Kenneth Kaunda - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M06 December 2025

DC40 Dr Kenneth Kaunda- Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M06 December

Vote Description	Ref	2024/25			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										
Vote 1 - EXECUTIVE AND COUNCIL	1	-	-	-	-	-	-	-	-	-
Vote 2 - MUNICIPAL MANAGER ADMINISTRATION		-	-	-	-	-	-	-	-	-
Vote 3 - CORPORATE SERVICES ADMINISTRATION		313	2 250	-	75	411	1 125	(714)	-63.5%	2 250
Vote 4 - FINANCIAL SERVICES ADMINISTRATION		165 457	235 826	-	75 073	171 359	117 913	53 446	45.3%	235 826
Vote 5 - COMMUNITY AND SOCIAL SERVICES		989	1 300	-	66	453	650	(197)	-30.3%	1 300
Vote 6 - LED PLANNING AND DEVELOPMENT		-	9 095	-	-	1 580	4 548	(2 967)	-65.2%	9 095
Vote 7 - INTERNAL AUDIT		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	166 759	248 471	-	75 215	173 804	124 236	49 568	39.9%	248 471
Expenditure by Vote										
Vote 1 - EXECUTIVE AND COUNCIL	1	10 813	22 803	-	1 936	8 595	11 402	(2 807)	-24.6%	22 803
Vote 2 - MUNICIPAL MANAGER ADMINISTRATION		22 669	43 284	-	4 084	19 390	21 642	(2 251)	-10.4%	43 284
Vote 3 - CORPORATE SERVICES ADMINISTRATION		16 751	34 180	-	2 106	13 507	17 090	(3 583)	-21.0%	34 180
Vote 4 - FINANCIAL SERVICES ADMINISTRATION		14 414	35 052	-	4 549	17 285	17 526	(241)	-1.4%	35 052
Vote 5 - COMMUNITY AND SOCIAL SERVICES		33 099	66 280	-	5 917	30 482	33 140	(2 658)	-8.0%	66 280
Vote 6 - LED PLANNING AND DEVELOPMENT		10 725	38 150	-	3 082	16 681	19 075	(2 394)	-12.6%	38 150
Vote 7 - INTERNAL AUDIT		3 824	7 681	-	586	3 375	3 841	(466)	-12.1%	7 681
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	112 295	247 430	-	22 258	109 315	123 715	(14 400)	-11.6%	247 430
	2	54 463	1 041	-	52 957	64 489	520	63 968	12292.7%	1 041

DC40 Dr Kenneth Kaunda - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M06 December 2025

DC40 Dr Kenneth Kaunda- Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M06 December

Description	Ref	2024/25		2025/26						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue										
Exchange Revenue										
Service charges - Electricity		-	-	-	-	-	-	-	-	-
Service charges - Water		-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management		-	-	-	-	-	-	-	-	-
Service charges - Waste management		-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services		3	120	-	-	60	(60)	-100%	120	
Agency services		-	-	-	-	-	-	-	-	
Interest		-	-	-	-	-	-	-	-	
Interest earned from Receivables		-	-	-	-	-	-	-	-	
Interest from Current and Non Current Assets		1 888	9 500	-	48	2 428	4 750	(2 322)	-49%	9 500
Dividends		-	-	-	-	-	-	-	-	
Rent on Land		-	-	-	-	-	-	-	-	
Rental from Fixed Assets		-	250	-	-	-	125	(125)	-100%	250
Licence and permits		-	-	-	-	-	-	-	-	
Special rating levies		-	-	-	-	-	-	-	-	
Operational Revenue		-	30	-	-	4	15	(11)	-73%	30
Non-Exchange Revenue										
Property rates		-	-	-	-	-	-	-	-	
Surcharges and Taxes		-	-	-	-	-	-	-	-	
Fines, penalties and forfeits		-	-	-	-	-	-	-	-	
Licence and permits		989	1 300	-	66	453	650	(197)	-30%	1 300
Transfers and subsidies - Operational		72 917	45 176	-	11 069	26 847	22 588	4 259	19%	45 176
Interest		-	-	-	-	-	-	-	-	
Fuel Levy		90 962	192 095	-	64 031	144 071	96 048	48 024	50%	192 095
Operational Revenue		-	-	-	-	-	-	-	-	
Gains on disposal of Assets		-	-	-	-	-	-	-	-	
Other Gains		-	-	-	-	-	-	-	-	
Discontinued Operations		-	-	-	-	-	-	-	-	
Total Revenue (excluding capital transfers and contributions)		166 759	248 471	-	75 215	173 804	124 236	49 568	40%	248 471
Expenditure By Type										
Employee related costs		77 286	144 713	-	10 743	68 787	72 357	(3 570)	-5%	144 713
Remuneration of councillors		6 177	13 588	-	1 015	5 913	6 794	(881)	-13%	13 588
Bulk purchases - electricity		-	-	-	-	-	-	-	-	
Inventory consumed		1 488	4 200	-	339	1 024	4 200	(3 176)	-76%	4 200
Debt impairment		-	-	-	-	-	-	-	-	
Depreciation and amortisation		-	7 184	-	123	826	7 184	(6 358)	-89%	7 184
Interest		-	-	-	-	-	-	-	-	
Contracted services		15 448	43 795	-	5 755	19 951	21 898	(1 946)	-9%	43 795
Transfers and subsidies		278	4 250	-	52	261	2 125	(1 864)	-88%	4 250
Irrecoverable debts written off		-	-	-	-	-	-	-	-	
Operational costs		11 618	29 701	-	4 232	12 553	14 850	(2 297)	-15%	29 701
Losses on Disposal of Assets		-	-	-	-	-	-	-	-	
Other Losses		-	-	-	-	-	-	-	-	
Total Expenditure		112 295	247 430	-	22 258	109 315	129 407	(20 092)	-16%	247 430
Surplus/(Deficit)										
Transfers and subsidIRs - capital (monetary allocations)		54 463	1 041	-	52 957	64 489	(5 171)	69 660	(0)	1 041
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers & contributions		54 463	1 041	-	52 957	64 489	(5 171)			1 041
Income Tax		-	-	-	-	-	-	-	-	
Surplus/(Deficit) after income tax		54 463	1 041	-	52 957	64 489	(5 171)			1 041
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality		54 463	1 041	-	52 957	64 489	(5 171)			1 041
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	
Surplus/ (Deficit) for the year		54 463	1 041	-	52 957	64 489	(5 171)			1 041

DC40 Dr Kenneth Kaunda - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M06 December 2025

DC40 Dr Kenneth Kaunda- Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M06 December

Vote Description	Ref	2024/25			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 - MUNICIPAL MANAGER ADMINISTRATION		-	-	-	-	-	-	-	-	-
Vote 3 - CORPORATE SERVICES ADMINISTRATION		-	-	-	-	-	-	-	-	-
Vote 4 - FINANCIAL SERVICES ADMINISTRATION		-	-	-	-	-	-	-	-	-
Vote 5 - COMMUNITY AND SOCIAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 6 - LED PLANNING AND DEVELOPMENT		-	-	-	-	-	-	-	-	-
Vote 7 - INTERNAL AUDIT		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	-	-	-	-	-	-	-	-	-
Single Year expenditure appropriation	2									
Vote 1 - EXECUTIVE AND COUNCIL		-	-	-	-	-	-	-	-	-
Vote 2 - MUNICIPAL MANAGER ADMINISTRATION		-	200	-	-	-	100	(100)	-100%	200
Vote 3 - CORPORATE SERVICES ADMINISTRATION		1 468	3 700	-	-	753	1 850	(1 097)	-59%	3 700
Vote 4 - FINANCIAL SERVICES ADMINISTRATION		1 026	2 450	-	1 906	2 401	1 225	1 176	96%	2 450
Vote 5 - COMMUNITY AND SOCIAL SERVICES		-	2 800	-	-	-	1 400	(1 400)	-100%	2 800
Vote 6 - LED PLANNING AND DEVELOPMENT		-	4 700	-	706	706	2 350	(1 644)	-70%	4 700
Vote 7 - INTERNAL AUDIT		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	2 494	13 850	-	2 611	3 859	6 925	(3 066)	-44%	13 850
Total Capital Expenditure		2 494	13 850	-	2 611	3 859	6 925	(3 066)	-44%	13 850
Capital Expenditure - Functional Classification										
Governance and administration		1 468	3 900	-	-	753	1 950	(1 197)	-61%	3 900
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		-	200	-	-	-	100	(100)	-100%	200
Internal audit		1 468	3 700	-	-	753	1 850	(1 097)	-59%	3 700
Community and public safety		1 026	9 950	-	2 611	3 107	4 975	(1 868)	-38%	9 950
Community and social services		1 026	2 450	-	1 906	2 401	1 225	1 176	96%	2 450
Sport and recreation		-	2 800	-	-	-	1 400	(1 400)	-100%	2 800
Public safety		-	4 700	-	706	706	2 350	(1 644)	-70%	4 700
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		-	-	-	-	-	-	-	-	-
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	2 494	13 850	-	2 611	3 859	6 925	(3 066)	-44%	13 850
Funded by:										
National Government		-	-	-	-	-	-	-	-	-
Provincial Government		-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		-	-	-	-	-	-	-	-	-
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		2 494	13 850	-	2 611	3 859	6 925	(3 066)	-44%	13 850
Total Capital Funding		2 494	13 850	-	2 611	3 859	6 925	(3 066)	-44%	13 850

DC40 Dr Kenneth Kaunda - Table C6 Monthly Budget Statement - Financial Position - M06 December 2025

DC40 Dr Kenneth Kaunda- Table C6 Monthly Budget Statement - Financial Position - M06 December

Description	Ref	2024/25	2025/26				
		Audited Outcome	Original Budget	Monthly actual	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1						
ASSETS							
Current assets							
Cash and cash equivalents		103 919	15 329	48 827	-	56 798	15 329
Trade and other receivables from exchange transactions		1 118	1 335	-	-	(60)	1 335
Receivables from non-exchange transactions		-	-	-	-	-	-
Current portion of non-current receivables		-	-	-	-	-	-
Inventory		-	-	-	-	-	-
VAT		67 715	-	894	-	(1 078)	-
Other current assets		1 614	-	-	-	-	-
Total current assets		174 365	16 664	49 721	-	55 660	16 664
Non current assets							
Investments		-	-	-	-	-	-
Investment property		-	-	-	-	-	-
Property, plant and equipment		86 508	68 537	345	-	(960)	68 537
Biological assets		-	-	-	-	-	-
Living and non-living resources		-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-
Intangible assets		13 744	10 491	1 618	-	1 643	10 491
Trade and other receivables from exchange transactions		-	-	-	-	-	-
Non-current receivables from non-exchange transactions		-	-	-	-	-	-
Other non-current assets		-	-	-	-	-	-
Total non current assets		100 252	79 028	1 963	-	683	79 028
TOTAL ASSETS		274 617	95 692	51 683	-	56 343	95 692
LIABILITIES							
Current liabilities							
Bank overdraft		-	-	-	-	-	-
Financial liabilities		685	-	-	-	-	-
Consumer deposits		-	-	-	-	-	-
Trade and other payables from exchange transactions		6 169	21 225	(1 514)	-	(10 780)	21 225
Trade and other payables from non-exchange transactions		3 299	-	752	-	3 268	-
Provision		22 606	1 976	-	-	-	1 976
VAT		28 468	-	10	-	(355)	-
Other current liabilities		-	-	-	-	-	-
Total current liabilities		61 228	23 201	(752)	-	(7 867)	23 201
Non current liabilities							
Financial liabilities		-	-	-	-	-	-
Provision		-	21 417	-	-	-	21 417
Long term portion of trade payables		-	-	-	-	-	-
Other non-current liabilities		17 106	-	-	-	-	-
Total non current liabilities		17 106	21 417	-	-	-	21 417
TOTAL LIABILITIES		78 334	44 618	(752)	-	(7 867)	44 618
NET ASSETS	2	196 284	51 074	52 436	-	64 209	51 074
COMMUNITY WEALTH/EQUITY							
Accumulated surplus/(deficit)		54 707	50 033	52 436	-	64 192	50 033
Reserves and funds		-	-	-	-	-	-
Other		-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	54 707	50 033	52 436	-	64 192	50 033

DC40 Dr Kenneth Kaunda - Table C7 Monthly Budget Statement - Cash Flow – M06 December 2025

DC40 Dr Kenneth Kaunda- Table C7 Monthly Budget Statement - Cash Flow - M06 December

Description	Ref	2024/25		2025/26						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		-	-	-	-	-	-	-	-	-
Service charges		-	-	-	-	-	-	-	-	-
Other revenue		-	193 795	-	64 108	64 373	96 898	(32 524)	-34%	193 795
Transfers and Subsidies - Operational		-	45 176	-	9 402	9 426	22 588	(13 162)	-58%	45 176
Transfers and Subsidies - Capital		-	-	-	-	-	-	-	-	-
Interest		50 000	9 500	-	50 000	60 000	4 750	55 250	1163%	9 500
Dividends		-	-	-	-	-	-	-	-	-
Payments										
Suppliers and employees		(5 563)	(235 997)	-	1 514	10 780	(117 998)	128 779	-109%	(235 997)
Finance charges		-	-	-	-	-	-	-	-	-
Transfers and Subsidies		-	(4 250)	-	-	-	(2 125)	2 125	-100%	(4 250)
NET CASH FROM/(USED) OPERATING ACTIVITIES		44 437	8 224	-	125 024	144 579	4 112	(140 467)	-3416%	8 224
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-
Payments										
Capital assets		(2 494)	(13 850)	-	(2 611)	(3 859)	(6 925)	3 066	-44%	(13 850)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(2 494)	(13 850)	-	(2 611)	(3 859)	(6 925)	(3 066)	44%	(13 850)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	-	-
Payments										
Repayment of borrowing		-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	-	-	-	-	-	-	-	-
NET INCREASE/ (DECREASE) IN CASH HELD		41 944	(5 626)	-	122 413	140 720	(2 813)			(5 626)
Cash/cash equivalents at beginning:		20 755	20 955	-	-	8	20 955	(20 947)	-100%	20 955
Cash/cash equivalents at month/year end:		62 698	15 329	-	122 413	140 728	18 142			15 329

PART 2 SUPPORTING DOCUMENTATION

2.1. DEBTORS AGE ANALYSIS

DC40 Dr Kenneth Kaunda- Supporting Table SC3 Monthly Budget Statement - aged debtors - M06 December														
Description	NT Code	2025/26									Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts I.L.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				
R thousands														
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1200	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1600	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	-	-	-	-	-	-	-	-	282	-	-	-	-
Total By Income Source	2000	-	-	-	-	-	-	-	-	282	282	282	-	-
2024/25 - totals only														
Debtors Age Analysis By Customer Group														
Organs of State	2200	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	2300	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	2400	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2500	-	-	-	-	-	-	-	-	282	-	-	-	-
Total By Customer Group	2600	-	-	-	-	-	-	-	-	282	282	282	-	-

Notes

- The total Debtors as at 31 December 2025 amount to **R282 Thousand** for over payment on salaries of one senior manager.
- The amount will be fully recovered as the senior manager is no longer an employee of the Municipality.

2.2. CREDITORS AGE ANALYSIS

DC40 Dr Kenneth Kaunda- Supporting Table SC4 Monthly Budget Statement - aged creditors - M06 December												
Description	NT Code	2025/26									Total	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			
R thousands												
Creditors Age Analysis By Customer Type												
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-	-	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	-	-	-	-	-	-	-	-	-	-	-
Auditor General	0800	-	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	17	24	195
Total By Customer Type	1000	-	-	-	-	-	-	-	-	171	24	195

- The total Creditors balance as at 31 December 2025 was standing at **R195 Thousand** which is for Workmen's Compensation which is made up of:
 - ❖ **R24 Thousand** - old balance.
 - ❖ An amount of **R804 Thousand** related to COIDA was due in October 2025. A payment of **R633 Thousand** was made in the same month, leaving a balance of **R171 Thousand** outstanding. Due to limited budget availability, the outstanding amount will be catered for in the upcoming adjustment budget.

2.3. INVESTMENT PORTFOLIO

DC40 Dr Kenneth Kaunda - Supporting Table SC5 Monthly Budget Statement - investment portfolio - 31 December 2025															
Investments by maturity Name of institution & investment ID	Ref	Period of Investment Yrs/Months/Days	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate *	Commission Paid (Rands)	Commission Recipient	Start Date of Investment	Expiry date of investment	Opening balance	Accrued Interest	Interest received	Withdrawal	Closing Balance
Municipality															
Standard bank 038659190-316			Fixed deposit	Yes	Fixed	7.675%	N/A	N/A	Friday, 10 October 2025	Friday, 09 January 2026	40 000 000.00				40 000 000.00
Standard bank 038659190-317			Fixed deposit	Yes	Fixed	7.488%	N/A	N/A	Thursday, 11 December 2025	Monday, 30 March 2026	25 000 000.00				25 000 000.00
Nedbank 037881061820-77			Fixed deposit	Yes	Fixed	7.33%	N/A	N/A	Thursday, 11 December 2025	Wednesday, 11 February 2026	5 000 000.00				5 000 000.00
Absa bank 2082311976			Fixed deposit	Yes	Fixed	7.46%	N/A	N/A	Thursday, 11 December 2025	Monday, 23 March 2026	20 000 000.00				20 000 000.00
Standard bank 038659190-314			Fixed deposit	Yes	Fixed	7.925%	N/A	N/A	Tuesday, 08 July 2025	Tuesday, 07 October 2025	30 000 000.00		592 746.58	-30 592 746.58	-
Standard bank 038659190-315			Fixed deposit	Yes	Fixed	7.925%	N/A	N/A	Tuesday, 08 July 2025	Tuesday, 07 October 2025	30 000 000.00		592 746.58	-30 592 746.58	-
Municipality sub-total											150 000 000.00	-	1 185 493.16	- 61 185 493.16	90 000 000.00
Entities															
Entities sub-total											-	-	-	-	-
TOTAL INVESTMENTS AND INTEREST	2										150 000 000.00	-	1 185 493.16	- 61 185 493.16	90 000 000.00

- The investment balance as at 31 December 2025 amounted to **R90 Million** and is invested with the below listed bank:

Standard Bank	R65 Million
Nedbank	R5 Million
ABSA	R20 Million

2.4. ALLOCATION OF GRANT RECEIPTS

DC40 Dr Kenneth Kaunda- Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M06 December

Description	Ref	2024/25			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:		72 604	235 271	235 271	75 025	175 975	107 208	68 767	64.1%	235 271
F_O_REV_GR_EQUITABLE SHARE	-	72 604	32 981	32 981	10 994	24 736	32 981	(8 245)	-25%	32 981
F_O_T&S_MA_NG_ENERGY EFF & DEMAND SIDE MNG	-	-	4 000	4 000	-	2 500	1 100	1 400	127%	4 000
F_O_T&S_MA_NG_EPWP INTEGRATED GRANT	-	-	2 211	2 211	-	1 549	2 211	(662)	-30%	2 211
F_O_T&S_MA_NG_RURAL ROAD ASSET MNG SYSTEMS GRANT	-	-	2 884	2 884	-	2 019	2 884	(865)	-30%	2 884
F_O_T&S_MA_NG_LOCAL GOV FIN MNG GRANT	-	-	1 100	1 100	-	1 100	4 000	(2 900)	-72%	1 100
RSC LEVY	-	-	192 095	192 095	64 031	144 071	64 032	80 040	125%	192 095
Provincial Government:		313	2 000	2 000	75	411	1 000	(589)	-58.9%	2 000
F_O_T&S_MA_DAA_NDA_EDUCATION; TRAINING AND DEVELOPME	-	313	2 000	2 000	75	411	1 000	(589)	-59%	2 000
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:		72 917	237 271	237 271	75 100	176 386	108 208	68 178	63.0%	237 271
Capital expenditure of Transfers and Grants										
National Government:		-	-	-	-	-	-	-	-	-
Provincial Government:		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		72 917	237 271	237 271	75 100	176 386	108 208	68 178	63.0%	237 271

- During the month of December, the Municipality received **R75.1 Million** for the following Grants:

- ❖ **R10.9 Million** for Equitable Share (2nd Tranche)
 - ❖ **R64 Million** for Fuel Levy (2nd Tranche);
 - ❖ **R74 Thousand** for LGSETA.
- It must be noted that the Municipality by far has received all the budgeted Grants and Subsidies as per the approved National Treasury Payment Schedule.
 - There is no Grant withheld by NT as at 31st December 2025.
 - The total Conditional and Unconditional Grants received as at 31 December 2025 amount to **R176.3 Million** and the table below gives details of the allocations, amounts received, related dates of transfers and outstanding amounts to be received.

Table 4 (a)

Grant	Allocation as per DORA	Amount Received	Date of transfer (Receipts)	Outstanding
RSC Replacement Grant	R192 095 000.00	R80 039 867.82	July 2025	R48 023 750.00
		R64 031 382.18	December 2025	
Equitable Share	R32 981 000.00	R13 742 132.18	July 2025	R8 245 250.00
		R10 993 617.82	December 2025	
Rural Roads Assets Management Grant	R 2 884 000.00	R2 019 000.00	August 2025	R865 000.00
Energy Efficiency and Demand-Side Man Grant	R4 000 000.00	R1 300 000.00	August 2025	R1 500 000.00
		R1 200 000.00	November 2025	
EPWP	R2 211 000.00	R553 000.00	August 2025	R662 000.00
		R996 000.00	November 2025	
FMG	R1 100 000.00	R1 100 000.00	August 2025	-
LGSETA	R2 000 000.00	R442 424.91	July 2025	R1 588 90.14
		R56 900.19	October 2025	
		(R163 200.00)	November 2025	
		R74 974.76	December 2025	
Total	R237 271 000.00	R176 386 099.86	-	R60 884 900.14

Expenditure on Grants as at 31 December 2025

The Municipality has utilised the **conditional grants** and the table below gives expenditure to date on each grant.

Grants	Total grant allocation from National Treasury	Current Month Expenditure	Expenditure as at 31 December 2025	Balance	%
EPWP	R2 211 000.00	R714 070.00	R1 298 011.00	R912 989.00	58.71
Financial Management Grant (FMG)	R1 100 000.00	R30 000.00	R180 000.00	R920 000.00	16.36
Rural roads Asset Management	R2 884 000.00	-	-	R2 884 000.00	-
Energy Efficiency and Demand-Side Man Grant	R4 000 000.00	R280 000.00	R1 276 363.18	R2 723 636.82	31.91
TOTAL	R10 195 000.00	R30 000.00	R1 730 304.18	R8 464 695.82	16.97

2.5. COUNCILORS' AND EMPLOYEE BENEFITS

DC40 Dr Kenneth Kaunda- Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M06 December

Summary of Employee and Councillor remuneration	Ref	2024/25			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		4 083	9 768	-	724	4 160	4 884	(724)	-15%	9 768
Pension and UIF Contributions		501	654	-	47	260	327	(67)	-20%	654
Medical Aid Contributions		72	117	-	9	54	59	(5)	-9%	117
Motor Vehicle Allowance		272	1 422	-	107	631	711	(80)	-11%	1 422
Cellphone Allowance		376	778	-	67	401	389	12	3%	778
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		874	850	-	62	408	425	(17)	-4%	850
Sub Total - Councillors		6 177	13 588	-	1 015	5 913	6 794	(881)	-13%	13 588
% increase	4		120.0%			482.5%				120.0%
Senior Managers of the Municipality										
Basic Salaries and Wages		557	4 342	-	153	1 969	2 171	(202)	-9%	4 342
Pension, UIF and Group life Contributions		36	225	-	-	-	113	(113)	-100%	225
Medical Aid Contributions		-	108	-	-	-	54	(54)	-100%	108
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	185	-	-	-	92	(92)	-100%	185
Motor Vehicle Allowance		132	945	-	25	308	473	(164)	-35%	945
Cellphone Allowance		17	133	-	5	45	66	(21)	-32%	133
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		7	21	-	-	14	11	3	28%	21
Sub Total - Senior Managers of Municipality		749	5 959	-	183	2 336	2 980	(644)	-22%	5 959
% increase	4		695.3%							695.3%
Other Municipal Staff										
Basic Salaries and Wages		43 550	82 713	-	6 962	41 977	41 357	621	2%	82 713
Pension, UIF and Group life Contributions		11 409	16 576	-	1 387	8 380	8 288	92	1%	16 576
Medical Aid Contributions		5 924	7 448	-	618	3 752	3 724	28	1%	7 448
Overtime		445	1 039	-	74	512	519	(7)	-1%	1 039
Performance Bonus		3 235	6 581	-	167	3 054	3 291	(237)	-7%	6 581
Motor Vehicle Allowance		5 591	10 884	-	794	4 789	5 442	(653)	-12%	10 884
Cellphone Allowance		756	1 458	-	110	661	729	(68)	-9%	1 458
Housing Allowances		322	583	-	54	326	292	35	12%	583
Other benefits and allowances		781	1 740	-	136	742	870	(128)	-15%	1 740
Payments in lieu of leave		2 540	5 486	-	-	374	2 743	(2 369)	-86%	5 486
Long service awards		1 207	1 541	-	12	713	771	(57)	-7%	1 541
Post-retirement benefit obligations		-	522	-	-	-	261	(261)	-100%	522
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		777	2 183	-	245	1 170	1 092	79	7%	2 183
In kind benefits		-	-	-	-	-	-	-	-	-
Less: Employees costs capitalised to PPE		-	-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff		76 537	138 754	-	10 561	66 451	69 377	(2 926)	-4%	138 754
% increase	4		81.3%							81.3%
Total Parent Municipality		83 463	158 301	-	11 758	74 700	79 150	(4 450)	-6%	158 301
Unpaid salary, allowances & benefits in arrears:										
Board Members of Entities										
Sub Total - Executive members Board	2	-	-	-	-	-	-	-	-	-
% increase	4									
Senior Managers of Entities										
Sub Total - Senior Managers of Entities	4	-	-	-	-	-	-	-	-	-
% increase	4									
Other Staff of Entities										
Sub Total - Other Staff of Entities	4	-	-	-	-	-	-	-	-	-
% increase	4									
Total Municipal Entities		-	-	-	-	-	-	-	-	-
TOTAL SALARY, ALLOWANCES & BENEFITS		83 463	158 301	-	11 758	74 700	79 150	(4 450)	-6%	158 301
% increase	4		89.7%							89.7%
TOTAL MANAGERS AND STAFF		77 286	144 713	-	10 743	68 787	72 357	(3 570)	-5%	144 713

❖ The total employee related costs were adjusted to **R144.7 Million**. The total spending for the month of December 2025 amount to **R10.7 Million**, reflected as **47.53%** of the budgeted employee related costs.

The budget for remuneration of councillors was adjusted to **R13.5 Million**. The spending for the month of December 2025 amount to **R1 Million**, which totals to **43.52%** of the budgeted remuneration of councillors.

2.6. CAPITAL PROGRAMME PERFORMANCE

Table 6

Capital Budget List

DR KENNETH KAUNDA DISTRICT MUNICIPALITY							
MFMA SECTION 71/52D BUDGET IMPLEMENTATION AND PERFORMANCE FOR THE MONTH ENDING 31 DECEMBER 2025							
REVENUE & EXPENDITURE ACTUAL MOVEMENTS							
NO	DEPARTMENT	DESCRIPTION	Approved Budget	Curr Mth Exp (June)	YTD Movement	Balance	% Exp
1	MUNICIPAL MANAGER	COMMUNICATION EQUIPMENT	200 000.00	-	-	200 000.00	-
2	CORPORATE SERVICES	OFFICE FURNITURE AND FITTINGS	300 000.00	-	-	300 000.00	-
3	CORPORATE SERVICES	COMPUTER EQUIPMENT	500 000.00	-	494 237.80	5 762.20	98.85
4	CORPORATE SERVICES	NETWORK UPGRADE	500 000.00	-	-	500 000.00	-
5	CORPORATE SERVICES	INTANGIBLES	400 000.00	-	258 346.54	141 653.46	64.59
6	CORPORATE SERVICES	FLEET	2 000 000.00	-	-	2 000 000.00	-
7	BTO	FINANCIAL SYSTEM	2 450 000.00	1 905 542.63	2 401 148.34	48 851.66	98.01
8	LED & PLANNING	ACQUISITION OF OFFICE SPACE	300 000.00	-	-	300 000.00	-
9	LED & PLANNING	WATER PROJECTS	2 000 000.00	-	-	2 000 000.00	-
10	LED & PLANNING	LIGHTING PROTECTION / CONDUCTOR	200 000.00	-	-	200 000.00	-
11	LED & PLANNING	AGRI-PARKS	1 700 000.00	705 600.00	705 600.00	994 400.00	41.51
12	LED & PLANNING	UPGRADE OF DISASTER CENTRE	500 000.00	-	-	500 000.00	-
13	COMMUNITY SERVICES	TOOLS	300 000.00	-	-	300 000.00	-
14	COMMUNITY SERVICES	FIRE BAY DOORS	1 000 000.00	-	-	1 000 000.00	-
15	COMMUNITY SERVICES	LANDFILL SITE DISTRICT	1 500 000.00	-	-	1 500 000.00	-
TOTAL			13 850 000.00	2 611 142.63	3 859 332.68	9 990 667.32	27.87

- The total approved budget for total capital expenditure is **R13.8 Million**. The spending for the month of December 2025 amount to **R2.6 Million**. The actual year to date is **R3.8 Million** which is **27.87%**.

2.7. MATERIAL VARIANCES

Revenue by Source

The material Variances are prepared based on- Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M06 December 2025

Description	% Variance	Reasons for material variances.
Interest earned – external investments	-49%	Interest earned-external investments is more as results of the large amount currently invested with various financial institutions.
Transfers and subsidies:		<ul style="list-style-type: none"> • To date, the Municipality received the following grants which amount to R176.3 Million: <ul style="list-style-type: none"> ❖ Equitable Share (R13.7 Million) ❖ Equitable Share (R10.9 Million) ❖ RSC Replacement Grant (R80 Million) ❖ RSC Replacement Grant (R64 Million) ❖ FMG (R1.1 Million) ❖ RRAMS (R2 Million) ❖ EPWP (R553 Thousand) ❖ EPWP (R996 Thousand) ❖ EEDSM (R1.3 Million) ❖ EEDSM (R1.2 Million) ❖ LGSETA (R442 Thousand) ❖ LGSETA (R56 Thousand) ❖ LGSETA (-R163 Thousand) ❖ LGSETA (R74 Thousand)
Operational	19%	
Fuel Levy	50%	
Sale of Goods	-100%	The municipality budgeted for sale of tender documents The revenue from the sale of tender documents has declined due to the documents now being available for free on E-Tender portal.
Rental from Fixed Assets	-100%	The municipality budgeted for rental to be received form a newly acquired building.
Licence and permits	-30%	The actual revenue received to date is more than the projected revenue.

Expenditure by Type

Description	YTD% Variance	Reasons for material deviations
Employee related costs	-5%	Considering the spread of the 13 th cheque into different months.
Remuneration of councillors	-13%	The Budget took into account the possible increase as well as the Upper limits.
Depreciation & asset impairment	-89%	The depreciation was processed during the current month. It must be noted that the depreciation is accounted for every month.
Inventory Consumed	-7%	The variance on other materials results from purchases of material and supplies which are procured as and when needed.

Contracted services	-9%	The Contracted services is made of: Consultant and professional fees, Outsourced services and contractors. The low spending emanates from Water Sampling. More detailed info please see (page 21-22)
Transfers and subsidies	-88%	Budgeted transfers and subsidies comprises: <ul style="list-style-type: none"> • EM Discretionary Bursaries • Merit Bursaries • Social Relief: • Transfer – Sports, Art & Culture • SSMEs Grants There is a slow spending on most of the items under Transfers and subsidies.
Other expenditure	-15%	The Other Expenditure is made of: Operational Costs and Operating Leases. The low spending emanates from expenditure on some of the Programmes and Campaigns.
Capital expenditure	-44%	<ul style="list-style-type: none"> • The capital budget is budgeted at R13.8 Million. Details of Capital budget list is on Table 6 (Page 18)

2.8. OTHER SUPPORTING DOCUMENTATION

DC40 Dr Kenneth Kaunda - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class –M05 December 2024

DC40 Dr Kenneth Kaunda- Supporting Table SC13d Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M06 December

Description	Ref	2024/25			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		-	1 093	-	30	120	546	426	78.0%	1 093
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	1 093	-	30	120	546	426	78.0%	1 093
Data Centres		-	1 093	-	30	120	546	(426)	-78%	1 093
Community Assets		-	585	-	90	469	293	(177)	-60.4%	585
Community Facilities		-	585	-	90	469	293	(177)	-60.4%	585
Halls		-	585	-	90	469	293	177	60%	585
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-
Other assets		-	413	-	2	97	207	110	53.2%	413
Operational Buildings		-	413	-	2	97	207	110	53.2%	413
Municipal Offices		-	413	-	2	97	207	(110)	-53%	413
Housing		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
		-	924	-	-	110	462	352	76.2%	924
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	924	-	-	110	462	352	76.2%	924
Computer Software and Applications		-	924	-	-	110	462	(352)	-76%	924
Load Settlement Software Applications		-	-	-	-	-	-	-	-	-
Unspecified		-	-	-	-	-	-	-	-	-
Computer Equipment		-	1 234	-	0	68	617	549	89.0%	1 234
Computer Equipment		-	1 234	-	0	68	617	(549)	-89%	1 234
Furniture and Office Equipment		-	956	-	(0)	(87)	478	565	118.3%	956
Furniture and Office Equipment		-	956	-	(0)	(87)	478	(565)	-118%	956
Machinery and Equipment		-	322	-	-	49	161	112	69.4%	322
Machinery and Equipment		-	322	-	-	49	161	(112)	-69%	322
Transport Assets		-	1 462	-	(0)	0	731	731	100.0%	1 462
Transport Assets		-	1 462	-	(0)	0	731	(731)	-100%	1 462
Land		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Living resources		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Immatute		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Total Depreciation	1	-	6 989	-	123	826	3 494	2 669	76.4%	6 989

2.9. CONTRACTED SERVICES

The Contracted Services has three categories namely, Outsource Services, Consultants and Professional Services and Contractors.

i. Outsourced Services

Table 7

NO	DISCRIPTION	Budget	Curr Mth Expend	YTD Actual	Balance	% Exp
1	OS: BURIAL SERVICES	350 000.00	36 000.00	175 500.00	174 500.00	50.14
2	OS: CATERING SERVICES	100 000.00	20 700.00	49 500.00	50 500.00	49.50
3	OS: CATERING SERVICES - WELLNESS	50 000.00	-	-	50 000.00	-
4	OS: CATERING SERVICES COUNCILLOR SUPP	30 000.00	-	-	30 000.00	-
5	OS: CATERING SERVICES-AGRICULTURE INITIA	50 000.00	35 016.00	35 016.00	14 984.00	70.03
6	OS: CATERING SERVICES-AIR QUALITY	30 000.00	7 040.00	13 200.00	16 800.00	44.00
7	OS: CATERING SERVICES-ANTI CORRUPTION	30 000.00	-	-	30 000.00	-
8	OS: CATERING SERVICES-CAREER	50 000.00	-	29 200.00	20 800.00	58.40
9	OS: CATERING SERVICES-CBP	30 000.00	-	9 240.00	20 760.00	30.80
10	OS: CATERING SERVICES-CONSTITUENCY LIAIS	50 000.00	-	26 880.00	23 120.00	53.76
11	OS: CATERING SERVICES-COUNCIL MEETINGS	150 000.00	27 510.00	27 510.00	122 490.00	18.34
12	OS: CATERING SERVICES-COUNCILLOR PERFORM	50 000.00	25 500.00	25 500.00	24 500.00	51.00
13	OS: CATERING SERVICES-DIS MANA ADVISORY	50 000.00	40 260.00	40 260.00	9 740.00	80.52
14	OS: CATERING SERVICES-DISASTER AWARENESS	50 000.00	-	34 590.00	15 410.00	69.18
15	OS: CATERING SERVICES-DISTRICT LEARNING	30 000.00	-	4 160.00	25 840.00	13.87
16	OS: CATERING SERVICES-ELDERLY	50 000.00	-	9 280.00	40 720.00	18.56
17	OS: CATERING SERVICES-GENDER	50 000.00	-	35 720.00	14 280.00	71.44
18	OS: CATERING SERVICES-HEALTH	30 000.00	10 000.00	10 000.00	20 000.00	33.33
19	OS: CATERING SERVICES-IMBIZO	100 000.00	10 400.00	102 331.40	- 2 331.40	102.33
20	OS: CATERING SERVICES-MORAL	50 000.00	39 130.00	48 130.00	1 870.00	96.26
21	OS: CATERING SERVICES-MPAC	120 000.00	-	19 345.00	100 655.00	16.12
22	OS: CATERING SERVICES-MULTY PARTY	50 000.00	-	29 925.00	20 075.00	59.85
23	OS: CATERING SERVICES-PUBLIC PARTICIPA	50 000.00	-	47 050.00	2 950.00	94.10
24	OS: CATERING SERVICES-RISK REDUCTION	30 000.00	-	-	30 000.00	-
25	OS: CATERING SERVICES-SAFETY	30 000.00	29 700.00	53 700.00	- 23 700.00	179.00
26	OS: CATERING SERVICES-SOCIAL	50 000.00	-	41 500.00	8 500.00	83.00
27	OS: CATERING SERVICES-SPORTS ARTS&CULTU	50 000.00	-	32 245.00	17 755.00	64.49
28	OS: CATERING SERVICES-STAKEHOLDER SUPP	100 000.00	17 500.00	64 000.00	36 000.00	64.00
29	OS: CATERING SERVICES-TRADE&INVESTMENT	50 000.00	41 360.00	51 560.00	- 1 560.00	103.12
30	OS: CATERING SERVICES-WOMAN	50 000.00	-	-	50 000.00	-
31	OS: CATERING SERVICES-WOMEN CAUCUS	30 000.00	-	-	30 000.00	-
32	OS: CATERING SERVICES-FIRE ADVISORY	50 000.00	-	-	50 000.00	-
33	OS: CLEANING SERVICES	60 000.00	-	-	60 000.00	-
34	OS: CLEARING & GRASS CUTTING SERVICES	150 000.00	-	-	150 000.00	-
35	OS: MEDICAL SERVICES [HEALTH SERV & SUP]	100 000.00	1 500.00	28 500.00	71 500.00	28.50
36	OS: PERSONNEL & LABOUR - EPWP GRANT	2 211 000.00	714 070.00	1 298 011.00	912 989.00	58.71
37	OS: PERSONNEL & LABOUR-CBP	2 400 000.00	215 818.31	1 067 439.39	1 332 560.61	44.48
38	OS: PERSONNEL & LABOUR-EPWP	5 864 000.00	715 451.50	5 761 621.22	102 378.78	98.25
39	OS: TRANSPORT SERVICES	30 000.00	-	-	30 000.00	-
40	OS: TRANSPORT SERVICES-COMMUNITY SUPPORT PROGRAMME	30 000.00	-	-	30 000.00	-
41	OS: TRANSPORT SERVICES-CONSTITUENCY LIAI	50 000.00	-	-	50 000.00	-
42	OS: TRANSPORT SERVICES-MPAC	50 000.00	-	-	50 000.00	-
43	OS: TRANSPORT SERVICES-MULTY PARTY	100 000.00	7 050.00	49 650.00	50 350.00	49.65
44	OS: TRANSPORT SERVICES-PUBLIC PARTICIPAT	50 000.00	7 050.00	10 010.00	39 990.00	20.02
TOTAL OUTSOURCED SERVICES		13 135 000.00	2 001 055.81	9 230 574.01	3 904 425.99	70.27

- ❖ The total budget for Outsource Services is **R13.1 Million**. The current month expenditure amount to **R2 Million**. The spending to date is **R9.2 Million** which is **70.27%** of the total budgeted outsource services.

ii. Consultants and Professional Services

Table 8

NO	DISCRIPTION	Budget	Curr Mth Expend	YTD Actual	Balance	% Exp
1	C&PS: B&A ACTUARIES	30 000.00	-	25 000.00	5 000.00	83.33
2	C&PS: B&A AIR POLLUTION-AIR QUALITY	50 000.00	-	-	50 000.00	-
3	C&PS: LAB SERV FOOD	60 000.00	-	-	60 000.00	-
4	C&PS: B&A AUDIT COMMITTEE	1 000 000.00	192 262.56	474 276.39	525 723.61	47.43
5	C&PS: B&A BUSINESS& FIN MANAGEMENT-AFS	1 800 000.00	394 450.00	1 741 260.00	58 740.00	96.74
6	C&PS: B&A ORGANISATIONAL	100 000.00	18 782.61	18 782.61	81 217.39	18.78
7	C&PS: B&A RESEARCH & ADVISORY	1 300 000.00	1 130 920.00	1 130 920.00	169 080.00	86.99
8	C&PS: I&P ENGINEERING ELECTRICAL- Energy	4 000 000.00	280 000.00	1 276 363.18	2 723 636.82	31.91
9	C&PS: LAB SERV WATER	900 000.00	43 843.00	231 058.20	668 941.80	25.67
10	C&PS: LEGAL COST ADVICE & LITIGATION - LEGAL FEES	3 500 000.00	843 772.50	1 011 628.66	2 488 371.34	28.90
11	C&PS: B&A BUSINESS&FIN MANAGEMENT-ASSETS	1 300 000.00	239 450.00	1 002 050.00	297 950.00	77.08
12	C&PS: B&A RESEARCH&ADVISORY-DIS MAN RESE	50 000.00	-	-	50 000.00	-
13	C&PS: I&P LAND & QUANTITY SURVEYORS-RRAMS	2 884 000.00	-	-	2 884 000.00	-
14	C&PS: SMME HUB AND LIGHT INDUSTRIAL PARK	200 000.00	-	-	200 000.00	-
15	C&PS: B&A BUSINESS & FIN MANAGEMENT-FMG	260 000.00	-	-	260 000.00	-
TOTAL CONSULATANTS AND PROFESSIONAL SERVICES		17 434 000.00	3 143 480.67	6 911 339.04	10 522 660.96	39.64

- ❖ The budget for consultant and professional services is **R17.4 Million**. The spending for the current month amount to **R3.1 Million**. The spending to date is **R6.9 Million** which is **39.64%** of the total budgeted consultants.

iii. Contractors

Table 9

NO	DISCRIPTION	Budget	Curr Mth Expend	YTD Actual	Balance	% Exp
1	CONTR: ARTISTS & PERFORMERS-DIS MAN AWAR	120 000.00	-	28 000.00	92 000.00	23.33
2	CONTR: ARTISTS & PERFORMERS-TRADE&INVEST	100 000.00	-	-	100 000.00	-
3	CONTR: EMPLOYEE WELLNESS	300 000.00	-	-	300 000.00	-
4	CONTR: FIRE PROTECTION	150 000.00	-	-	150 000.00	-
5	CONTR: MAINTENANCE OF EQUIPMENT-PLANT&EQ	650 000.00	26 084.95	26 084.95	623 915.05	4.01
6	CONTR: MAINTENANCE OF EQUIPMENT-SYSTEM	200 000.00	-	-	200 000.00	-
7	CONTR: MAINTENANCE OF EQUIPMENT-VEHICLES	450 000.00	4 470.00	47 703.15	402 296.85	10.60
8	CONTR: SAFEGUARD & SECURITY	9 026 000.00	579 439.84	3 476 639.04	5 549 360.96	38.52
9	CONTR: MAINTENANCE OF EQUIPMENT-OFFICE E	20 000.00	-	-	20 000.00	-
10	CONTR: REPAIRS AND MAINTENANCE BUILDING	1 700 000.00	-	157 528.08	1 542 471.92	9.27
11	CONTR: MAINT OF BUILDINGS & FACILITIES-TOILETS & BOREHOLES	450 000.00	-	73 290.00	376 710.00	16.29
12	CONTR: MAINTENANCE OF EQUIPMENT-OFFICE E liability	60 000.00	-	-	60 000.00	-
TOTAL CONTRACTORS		13 226 000.00	609 994.79	3 809 245.22	9 416 754.78	28.80

- ❖ The budget for Contractors is **R13.2 Million**. The spending for the month of December 2025 amount to **R609 Thousand**. The spending to date is **R3.8 Million** which is **28.80%** of the total budgeted contractors.

PROPOSED BUDGET ADJUSTMENT FOR 2025/26 FINANCIAL YEAR

DEPARTMENT	DESCRIPTION	ORIGINAL BUDGET	ADDITIONAL BUDGET	BUDGET AFTER ADJ
MM	ACCOMMODATION	500 000,00	250 000,00	750 000,00
MM	SECURITY SERVICES	9 026 000,00	300 000,00	9 326 000,00
BTO	CONTR: MAINTENANCE OF EQUIPMENT-FIN SY	200 000,00	2 500 000,00	2 700 000,00
BTO	AUDIT FEES	4 800 000,00	1 100 000,00	5 900 000,00
	EPWP STIPENDS - GRANT	2 211 000,00	-	2 211 000,00
LED & PLANNING	EPWP STIPENDS - INTERNAL	5 864 000,00	6 800 000,00	12 664 000,00
			10 950 000,00	

NB! The above table indicates the proposed major adjustments as at 31 December 2025. However, the Mid-Year Budget & Performance Assessment Report has not taken into consideration the January 2026 financial performance, which may further affect the figures in the proposed major adjustment. The Budget Steering Committee meeting that will be held in February 2026, will further have an impact on the proposed major adjustments.

PERFORMANCE HIGHLIGHTS: 2025/26 MID-YEAR PERFORMANCE REPORT

The 2025/26 Mid-Year Performance Reports is a reflection on the non-financial performance reporting.

It is an assessment of the organisational performance of the targets and Key performance Indicators (KPIs) against the Service Delivery Budget and Implementation Plan (SDBIP).

KEY PERFORMANCE AREAS

- **KPA 1:** Basic Service Delivery and Infrastructure Development
- **KPA 2:** Municipal Transformation and Organizational Development
- **KPA 3:** District Economic Development
- **KPA 4:** Municipal Financial Viability and Management
- **KPA 5:** Good Governance & Public Participation
- **KPA 6:** Spatial Rationale

KPA 1: BASIC SERVICE DELIVERY AND INFRASTRUCTURE DEVELOPMENT

QUARTERLY PROJECTIONS OF SERVICE DELIVERY TARGETS AND PERFORMANCE INDICATORS FOR EACH VOTE

KPA 1: BASIC SERVICE DELIVERY AND INFRASTRUCTURE DEVELOPMENT

MUNICIPAL HEALTH SERVICES, TECHNICAL INFRASTRUCTURE SERVICES AND DISASTER RISK MANAGEMENT

THEMATI C AREAS	BASIC SERVICES DELIVERY														
KPA	BASIC SERVICE DELIVERY AND INFRASTRUCTURE DEVELOPMENT														
OUTCOM E 9	OUTPUT 2		IMPROVING ACCESS TO BASIC SERVICES												
	OUTPUT 4		ACTIONS SUPPORTIVE OF THE HUMAN SETTLEMENT OUTCOME												
FUNCTIONAL AREA	STRATEGIC OBJECTIVE	MUNICIPAL POWERS & FUNCTION	BASELINE 2024/2025			REVISED KEY PERFORMA NCE INDICATOR	KPI TYPE	REVISED ANNUAL TARGET	BUDGET	MSCOA DESCRIPTION	MID-YEAR TARGET	ACTUAL PERFORMANCE	REASONS FOR DEVIATION	CORRECTIVE MEASURE	PORTFOLIO OF EVIDENCE
			Current status (Progres s to date)	Demand (MFMA Circular 63)	Backlog (MFMA Circular 63)										
Communi ty Services	To provide environm ental health services	Municipa l Health Service	20 environm ental campaig ns	20 environme ntal campaig ns	Nil	KPI 1 Number of municipal health services awareness campaigns conducted within Dr. Kenneth Kaunda District COM SER	Activit y	20 municipal health services awareness campaigns conducted within Dr. Kenneth Kaunda District by 30 June 2026	R 650 000 (Shared Vote)	10 municipal health services awareness campaigns by 31 December 2025: 2 at Matosana, 1 Maquassi Hills and 2 JB Marks Local Municipalities	ACHIEVED	None	None	Municipa l Health awarene ss campaig n reports with pictures	
									R 450 000						PO10132/I E00462
									R 200 000						PO10132/I E00485
	To provide	Environ mental	20 environm	20 environme	Nil	KPI 2	Out		R 650 000 (Shared Vote)	10 environmental	ACHIEVED	Target is	None	Environ mental	

THEMATI C AREAS	BASIC SERVICES DELIVERY														
KPA	BASIC SERVICE DELIVERY AND INFRASTRUCTURE DEVELOPMENT														
OUTCOM E 9	OUTPUT 2		IMPROVING ACCESS TO BASIC SERVICES												
	OUTPUT 4		ACTIONS SUPPORTIVE OF THE HUMAN SETTLEMENT OUTCOME												
FUNCTIONAL AREA	STRATEGIC OBJECTIVE	MUNICIPAL POWERS & FUNCTION	BASELINE 2024/2025			REVISED KEY PERFORMA NCE INDICATOR	KPI TYPE	REVISED ANNUAL TARGET	BUDGET	MSCOA DESCRIPTION	MID-YEAR TARGET	ACTUAL PERFORMANCE	REASONS FOR DEVIATION	CORRECTIVE MEASURE	PORTFOLIO OF EVIDENCE
			Current status (Progress to date)	Demand (MFMA Circular 63)	Backlog (MFMA Circular 63)										
Communi ty Services	environm ental health services	Manage ment Services	ental manage ment campaig ns	ntal managem ent campaig ns		Number of environment al management campaigns conducted COM SER		20	R 450 000	PO10132/I E00462/FD 10003/FX1 0010/RX10 001/CO100 0/3905	management campaigns conducted within Dr Kenneth Kaunda District Municipality by 31 December 2025	12 environment al management campaigns conducted within Dr Kenneth Kaunda District Municipality by 31 December 2025	exceed ed due to a number of illegal dumpin g complai nts		awarene ss manage ment reports

THEMATI C AREAS	BASIC SERVICES DELIVERY														
KPA	BASIC SERVICE DELIVERY AND INFRASTRUCTURE DEVELOPMENT														
OUTCOM E 9	OUTPUT 2		IMPROVING ACCESS TO BASIC SERVICES												
	OUTPUT 4		ACTIONS SUPPORTIVE OF THE HUMAN SETTLEMENT OUTCOME												
FUNCTIONAL AREA	STRATEGIC OBJECTIVE	MUNICIPAL POWERS & FUNCTION	BASELINE 2024/2025			REVISED KEY PERFORMA NCE INDICATOR	KPI TYPE	REVISED ANNUAL TARGET	BUDGET	MSCOA DESCRIPTION	MID-YEAR TARGET	ACTUAL PERFORMANCE	REASONS FOR DEVIATION	CORRECTIVE MEASURE	PORTFOLIO OF EVIDENCE
			Current status (Progress to date)	Demand (MFMA Circular 63)	Backlog (MFMA Circular 63)										
Communi ty Services Circular 88	To provide environm ental health services	Municipa l Health Service	12 complan ce reports on drinking water samples taken and tested	12 complan ce reports on drinking water samples taken and tested	Nil	KPI 3 Number of compliance reports on drinking water samples taken and tested from JB Marks, Matlosana, and Maquassi Hills Local Municipalitie s COM SER	Output	12 compliance reports on drinking water samples taken and tested from JB Marks, Matlosana and Maquassi Hills Local Municipalitie s by 30 June 2026	R 900 000 Shared Vote	PO10135/ E00019/FD 10003/FX1 0010/RX10 001/CO100 00/3905	6 compliance reports on drinking water samples taken tested from JB Marks, Matlosana, and Maquassi Hills Local Municipalities by 31 December 2025	ACHIEVED 6 compliance reports on drinking water samples taken tested from JB Marks, Matlosana, and Maquassi Hills Local Municipalities by 31 December 2025	None	None	Complia nce reports, Samplin g points list, Sample analysis results

THEMATICAL AREAS	BASIC SERVICES DELIVERY														
KPA	BASIC SERVICE DELIVERY AND INFRASTRUCTURE DEVELOPMENT														
OUTCOME 9	OUTPUT 2		IMPROVING ACCESS TO BASIC SERVICES												
	OUTPUT 4		ACTIONS SUPPORTIVE OF THE HUMAN SETTLEMENT OUTCOME												
FUNCTIONAL AREA	STRATEGIC OBJECTIVE	MUNICIPAL POWERS & FUNCTION	BASELINE 2024/2025			REVISED KEY PERFORMANCE INDICATOR	KPI TYPE	REVISED ANNUAL TARGET	BUDGET	MSCOA DESCRIPTION	MID-YEAR TARGET	ACTUAL PERFORMANCE	REASONS FOR DEVIATION	CORRECTIVE MEASURE	PORTFOLIO OF EVIDENCE
			Current status (Progress to date)	Demand (MFMA Circular 63)	Backlog (MFMA Circular 63)										
Community Services Circular 88	To provide environmental health services	Municipal Health Service	52 water samples taken tested at the reservoirs in JB Marks, Matlosana and Maquassi Hills Local Municipality	52 water samples taken tested at the reservoirs	Nil	KPI 4 Number of water samples taken and tested at the reservoirs in JB Marks, Matlosana and Maquassi Hills Local Municipality COM SER	Output	52 water samples taken tested at the reservoirs in JB Marks, Matlosana and Maquassi Hills Local Municipality by 30 June 2026	R 900 000 Shared Vote	PO10135/E00019/FD10003/FX10010/RX10001/CO10000/3905	26 water samples taken tested at the reservoirs in JB Marks, Matlosana and Maquassi Hills Local Municipality by 31 December 2025	ACHIEVED 26 water samples taken tested at the reservoirs in JB Marks, Matlosana and Maquassi Hills Local Municipality by 31 December 2025	None	None	Sampling point list, sample analysis results

THEMATI C AREAS	BASIC SERVICES DELIVERY														
KPA	BASIC SERVICE DELIVERY AND INFRASTRUCTURE DEVELOPMENT														
OUTCOM E 9	OUTPUT 2		IMPROVING ACCESS TO BASIC SERVICES												
	OUTPUT 4		ACTIONS SUPPORTIVE OF THE HUMAN SETTLEMENT OUTCOME												
FUNCTIONAL AREA	STRATEGIC OBJECTIVE	MUNICIPAL POWERS & FUNCTION	BASELINE 2024/2025			REVISED KEY PERFORMA NCE INDICATOR	KPI TYPE	REVISED ANNUAL TARGET	BUDGET	MSCOA DESCRIPTION	MID-YEAR TARGET	ACTUAL PERFORMANCE	REASONS FOR DEVIATION	CORRECTIVE MEASURE	PORTFOLIO OF EVIDENCE
			Current status (Progres s to date)	Demand (MFMA Circular 63)	Backlog (MFMA Circular 63)										
Communi ty Services	To provide Environm ental Managem ent Services	Environ mental Managem ent Services	120 waste inspectio ns	120 waste inspection s activities conducted	Nil	KPI 5 Number of waste management inspections conducted COM SER	Outcome	120 waste managem ent inspections conducted within Dr Kenneth Kaunda District Municipalit y by 30 June 2026	OPEX	-	60 waste inspections conducted within Dr Kenneth Kaunda District Municipality by 31 December 2025	ACHIEVED 70 waste inspections conducted within Dr Kenneth Kaunda District Municipality by 31 December 2025	The target exceed ed due to illegal dumpin g of complai nts receive d	None	Waste inspectio n activities reports
Communi ty Services	To provide environm ental health services	Environ mental Managem ent Services	80 activities on Air Quality Managem ent	80 activities on Air Quality Managem ent	Nil	KPI 6 Number of Air Quality Management inspections conducted	Activity	80 Air Quality Managem ent inspections conducted within Dr.	R 80 000 R 30 000	PO10131/I E00042/FD 10003/FX1 0010/RX10 001/CO100 00/3905	40 Air Quality Management inspections conducted within Dr. Kenneth Kaunda District	ACHIEVED 41 Air Quality Management inspections conducted within Dr.	Target exceed ed due to a complai nt	None	Air Quality Inspectio n Reports

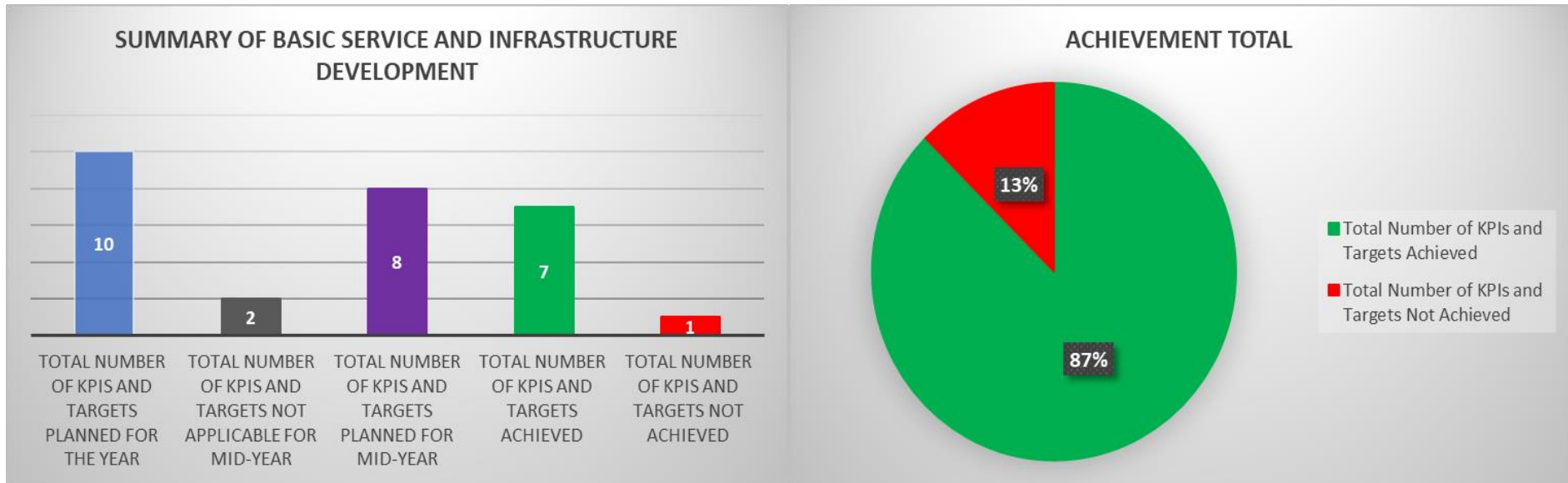
THEMATI C AREAS	BASIC SERVICES DELIVERY														
KPA	BASIC SERVICE DELIVERY AND INFRASTRUCTURE DEVELOPMENT														
OUTCOM E 9	OUTPUT 2		IMPROVING ACCESS TO BASIC SERVICES												
	OUTPUT 4		ACTIONS SUPPORTIVE OF THE HUMAN SETTLEMENT OUTCOME												
FUNCTIONAL AREA	STRATEGIC OBJECTIVE	MUNICIPAL POWERS & FUNCTION	BASELINE 2024/2025			REVISED KEY PERFORMA NCE INDICATOR	KPI TYPE	REVISED ANNUAL TARGET	BUDGET	MSCOA DESCRIPTION	MID-YEAR TARGET	ACTUAL PERFORMANCE	REASONS FOR DEVIATION	CORRECTIVE MEASURE	PORTFOLIO OF EVIDENCE
			Current status (Progres s to date)	Demand (MFMA Circular 63)	Backlog (MFMA Circular 63)										
						within Dr. Kenneth Kaunda District COM SER		Kenneth Kaunda District by 30 June 2026	R 50 000	PO10131/I E00003/FD 10003/FX1 0010/RX10 001/CO100 00/3905	by 31 December 2025	Kenneth Kaunda District by 31 December 2025	receive d		
Communi ty Services	To provide environm ental health services	Environ mental Manage ment Services	6 Complian ce reports on Food Control	6 Complian ce reports on Food Control	Nil	KPI 7 Number of compliance reports on food control taken from JB Marks, Matlosana, and Maquassi Hills Local Municipalitie s COM SER	Output	12 compliance reports on food control taken from JB Marks, Matlosana, and Maquassi Hills Local Municipalitie s by 30 June 2026	OPEX	-	6 compliance reports on food control taken from JB Marks, Matlosana, and Maquassi Hills Local Municipalities by 31 December 2026	ACHIEVED 6 compliance reports on food control taken from JB Marks, Matlosana, and Maquassi Hills Local Municipalities by 31 December 2026	None	None	Food control complian ce reports

THEMATICAL AREAS	BASIC SERVICES DELIVERY														
KPA	BASIC SERVICE DELIVERY AND INFRASTRUCTURE DEVELOPMENT														
OUTCOME 9	OUTPUT 2		IMPROVING ACCESS TO BASIC SERVICES												
	OUTPUT 4		ACTIONS SUPPORTIVE OF THE HUMAN SETTLEMENT OUTCOME												
FUNCTIONAL AREA	STRATEGIC OBJECTIVE	MUNICIPAL POWERS & FUNCTION	BASELINE 2024/2025			REVISED KEY PERFORMANCE INDICATOR	KPI TYPE	REVISED ANNUAL TARGET	BUDGET	MSCOA DESCRIPTION	MID-YEAR TARGET	ACTUAL PERFORMANCE	REASONS FOR DEVIATION	CORRECTIVE MEASURE	PORTFOLIO OF EVIDENCE
			Current status (Progress to date)	Demand (MFMA Circular 63)	Backlog (MFMA Circular 63)										
Planning	To promote physical infrastructure development services	Municipal Planning	700.72km of Paved Roads Assessed within Matlosana LM	897km of Unpaved Roads Assessed within Maquassi LM Hills, JB Marks LM & Matlosana LM	Nil	KPI 8 Total kilometres of Paved & Unpaved Roads Assessed within JB Marks LM & Matlosana LM PLN	Output	1031,5km of Paved & Unpaved Roads Assessed within JB Marks LM & Matlosana LM by 31 March 2026 (609km paved in JB Marks & 422,5km unpaved in Matlosana)	R 2 884 000	PO10098/E00017/FD 10016/FX10006/RX10001/CO10000/3605	422.5km of unpaved Roads Assessed within Matlosana LM by the 30 th September 2025 304.5km of paved Roads Assessed within JB Marks LM by the 31 st December 2025	NOT ACHIEVED 422.5km of unpaved Roads Assessed within Matlosana LM by the 30 th September 2025 304.5km of paved Roads Assessed within JB Marks LM by the 31 st December 2025	Contractual dispute with the previous service provider led to delays in the appointment of a new service provider	Appointment of a new service provider finalised in December 2025, targets to be revised during the mid-year performance review.	3 Reports on the 897km of assessed unpaved roads for Maquassi Hills LM, JB Marks LM & Matlosana LM

THEMATI C AREAS	BASIC SERVICES DELIVERY														
KPA	BASIC SERVICE DELIVERY AND INFRASTRUCTURE DEVELOPMENT														
OUTCOM E 9	OUTPUT 2		IMPROVING ACCESS TO BASIC SERVICES												
	OUTPUT 4		ACTIONS SUPPORTIVE OF THE HUMAN SETTLEMENT OUTCOME												
FUNCTIONAL AREA	STRATEGIC OBJECTIVE	MUNICIPAL POWERS & FUNCTION	BASELINE 2024/2025			REVISED KEY PERFORMA NCE INDICATOR	KPI TYPE	REVISED ANNUAL TARGET	BUDGET	MSCOA DESCRIPTION	MID-YEAR TARGET	ACTUAL PERFORMANCE	REASONS FOR DEVIATION	CORRECTIVE MEASURE	PORTFOLIO OF EVIDENCE
			Current status (Progres s to date)	Demand (MFMA Circular 63)	Backlog (MFMA Circular 63)										
Planning	To promote physical infrastructure development services	Municipal Planning	4 pumps retrofitted to reduce electricity consumption within Maquassi Hills LM (3 Water Pumps & 2 Raw Sewerage pumps)	4 pumps retrofitted to reduce electricity consumption within Maquassi Hills LM (3 Water Pumps & 2 Raw Sewerage pumps)	Nil	KPI 9 Number of pumps retrofitted to reduce electricity consumption within Maquassi Hills LM PLN		4 pumps retrofitted to reduce electricity consumption within Maquassi Hills LM by 31 March 2026 (3 Water Pumps & 1 Raw Sewerage pumps)	R 4 000 000 (shared vote)	PO10105/IE00011/FD10024/FX10006/RX10001/CO10000/3605	None	None	None	None	Progress reports Close-Out Report

THEMATI C AREAS	BASIC SERVICES DELIVERY														
KPA	BASIC SERVICE DELIVERY AND INFRASTRUCTURE DEVELOPMENT														
OUTCOM E 9	OUTPUT 2		IMPROVING ACCESS TO BASIC SERVICES												
	OUTPUT 4		ACTIONS SUPPORTIVE OF THE HUMAN SETTLEMENT OUTCOME												
FUNCTIONAL AREA	STRATEGIC OBJECTIVE	MUNICIPAL POWERS & FUNCTION	BASELINE 2024/2025			REVISED KEY PERFORMA NCE INDICATOR	KPI TYPE	REVISED ANNUAL TARGET	BUDGET	MSCOA DESCRIPTION	MID-YEAR TARGET	ACTUAL PERFORMANCE	REASONS FOR DEVIATION	CORRECTIVE MEASURE	PORTFOLIO OF EVIDENCE
			Current status (Progres s to date)	Demand (MFMA Circular 63)	Backlog (MFMA Circular 63)										
Planning	To promote physical infrastructure development services	Municipal Planning	Nil	150 street lights retrofitted to reduce electricity consumption within Maquassi Hills LM	Nil	KPI 10 Number of street lights retrofitted to reduce electricity consumption within Maquassi Hills LM PLN		150 street lights retrofitted to reduce electricity consumption within Maquassi Hills LM by 31 March 2026	R 4 000 000 (shared vote)	PO10105/E00011/FD10024/FX10006/RX10001/CO10000/3605	None	None	None	None	

SUMMARY IN PERFORMANCE: BASIC SERVICE AND INFRASTRUCTURE DEVELOPMENT



KPA 2: MUNICIPAL TRANSFORMATION AND INSTITUTIONAL DEVELOPMENT

KPA 2: MUNICIPAL TRANSFORMATION AND INSTITUTIONAL DEVELOPMENT

NATIONAL LG PRIORITIES	LABOUR MATTERS, FINANCIAL AND ADMINISTRATIVE CAPACITY, SERVICE DELIVERY, FINANCIAL VIABILITY, GOOD GOVERNANCE, INSTITUTIONAL TRANSFORMATION AND DEVELOPMENT, ECONOMIC DEVELOPMENT														
KPA	MUNICIPAL TRANSFORMATIONS AND ORGANISATIONAL DEVELOPMENT														
OUTCOME 9	OUTPUT 1	IMPLEMENT A DIFFERENTIATED APPROACH TO MUNICIPAL FINANCING, PLANNING AND SUPPORT													
	OUTPUT 6	ADMINISTRATIVE AND FINANCIAL CAPABILITY													
FUNCTIONAL AREA	STRATEGIC OBJECTIVE	MUNICIPAL POWERS & FUNCTION	BASELINE 2024/2025			KEY PERFORMANCE INDICATOR	KPI TYPE	ANNUAL TARGET	BUDGET	MSCOA DESCRIPTION	MID-YEAR TARGET	ACTUAL PERFORMANCE	REASONS FOR DEVIATION	CORRECTIVE MEASURE	PORTFOLIO OF EVIDENCE
			Current status (Progress to date)	Demand (MFMA Circular 63)	Backlog (MFMA Circular 63)										
Human Resources	To ensure municipal excellence	Municipal Planning	2 people from employment equity target groups employed in the three highest levels of management in compliance with a municipality's approved employment equity plan	2 people from employment equity target groups employed in the three highest levels of management in compliance with a municipality's approved employment equity plan	Nil	KPI 11 Number of people from employment equity target groups employed in the three highest levels of management in compliance with a municipality's approved employment equity plan CS	Output	02 people from employment equity target groups employed in the three highest levels of management in compliance with a municipality's approved employment equity plan by 30 June 2026	OPEX	-	None	None	None	None	- Appointment letters

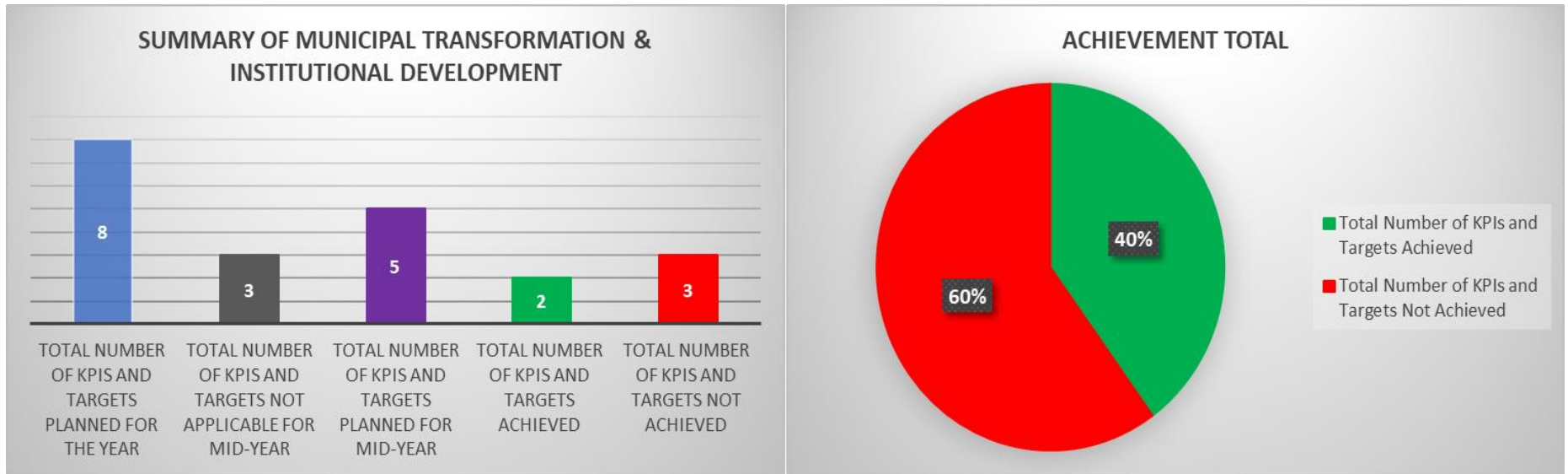
NATIONAL LG PRIORITIES	LABOUR MATTERS, FINANCIAL AND ADMINISTRATIVE CAPACITY, SERVICE DELIVERY, FINANCIAL VIABILITY, GOOD GOVERNANCE, INSTITUTIONAL TRANSFORMATION AND DEVELOPMENT, ECONOMIC DEVELOPMENT														
KPA	MUNICIPAL TRANSFORMATIONS AND ORGANISATIONAL DEVELOPMENT														
OUTCOME 9	OUTPUT 1	IMPLEMENT A DIFFERENTIATED APPROACH TO MUNICIPAL FINANCING, PLANNING AND SUPPORT													
	OUTPUT 6	ADMINISTRATIVE AND FINANCIAL CAPABILITY													
FUNCTIONAL AREA	STRATEGIC OBJECTIVE	MUNICIPAL POWERS & FUNCTION	BASELINE 2024/2025			KEY PERFORMANCE INDICATOR	KPI TYPE	ANNUAL TARGET	BUDGET	MSCOA DESCRIPTION	MID-YEAR TARGET	ACTUAL PERFORMANCE	REASONS FOR DEVIATION	CORRECTIVE MEASURE	PORTFOLIO OF EVIDENCE
			Current status (Progress to date)	Demand (MFMA Circular 63)	Backlog (MFMA Circular 63)										
Human Resources	To ensure municipal excellence	Municipal Planning	Nil	176 Dr Kenneth Kaunda District Municipality's employees with signed job descriptions	Nil	KPI 12 Number of Dr Kenneth Kaunda District Municipality's employees with signed job descriptions CS		182 Dr Kenneth Kaunda District Municipality's employees with signed job descriptions by 30 June 2026	OPEX	-	88 Dr Kenneth Kaunda District Municipality's employees with signed job descriptions by 31 December 2025	ACHIEVED	None	None	Signed job descriptions
Human Resources	To ensure municipal excellence	Municipal Planning	Workplace skills plan submitted to LGSETA	Timeous submission report on the workplace skills plan submitted to LGSETA	Nil	KPI 13 Number of workplace skills plan submitted to LGSETA CS	Output	(1) Report on the workplace skills plan submitted to LGSETA by 30 April 2026	OPEX	-	None	None	None	None	Proof of submission to LGSETA

NATIONAL LG PRIORITIES	LABOUR MATTERS, FINANCIAL AND ADMINISTRATIVE CAPACITY, SERVICE DELIVERY, FINANCIAL VIABILITY, GOOD GOVERNANCE, INSTITUTIONAL TRANSFORMATION AND DEVELOPMENT, ECONOMIC DEVELOPMENT														
KPA	MUNICIPAL TRANSFORMATIONS AND ORGANISATIONAL DEVELOPMENT														
OUTCOME 9	OUTPUT 1	IMPLEMENT A DIFFERENTIATED APPROACH TO MUNICIPAL FINANCING, PLANNING AND SUPPORT													
	OUTPUT 6	ADMINISTRATIVE AND FINANCIAL CAPABILITY													
FUNCTIONAL AREA	STRATEGIC OBJECTIVE	MUNICIPAL POWERS & FUNCTION	BASELINE 2024/2025			KEY PERFORMANCE INDICATOR	KPI TYPE	ANNUAL TARGET	BUDGET	MSCOA DESCRIPTION	MID-YEAR TARGET	ACTUAL PERFORMANCE	REASONS FOR DEVIATION	CORRECTIVE MEASURE	PORTFOLIO OF EVIDENCE
			Current status (Progress to date)	Demand (MFMA Circular 63)	Backlog (MFMA Circular 63)										
Human resources	To ensure municipal excellence	Municipal Planning	4 OHS comprehensive inspections	4 OHS comprehensive inspections	Nil	KPI 14 Number of comprehensive inspections on OHS conducted CS	Activity	4 comprehensive inspections on OHS conducted by 30 June 2026	OPEX	-	2 Comprehensive inspection on OHS conducted by 31 December 2025	ACHIEVED 2 Comprehensive inspection on OHS conducted by 31 December 2025	None	None	OHS Inspection reports
Human Resources	To ensure municipal excellence	Municipal Planning	1 Employment Equity Plan submitted to Department of Labour	1 Employment Equity Plan submitted to Department of Labour	Nil	KPI 15 Number of Employment Equity Plan submitted to Department of Labour CS	Output	1 Employment Equity Plan submitted to Department of Labour by 15 January 2026	OPEX	-	None	None	None	None	1 Employment Equity Plan
					Nil	KPI 16	O		R 100 000						

NATIONAL LG PRIORITIES	LABOUR MATTERS, FINANCIAL AND ADMINISTRATIVE CAPACITY, SERVICE DELIVERY, FINANCIAL VIABILITY, GOOD GOVERNANCE, INSTITUTIONAL TRANSFORMATION AND DEVELOPMENT, ECONOMIC DEVELOPMENT														
KPA	MUNICIPAL TRANSFORMATIONS AND ORGANISATIONAL DEVELOPMENT														
OUTCOME 9	OUTPUT 1	IMPLEMENT A DIFFERENTIATED APPROACH TO MUNICIPAL FINANCING, PLANNING AND SUPPORT													
	OUTPUT 6	ADMINISTRATIVE AND FINANCIAL CAPABILITY													
FUNCTIONAL AREA	STRATEGIC OBJECTIVE	MUNICIPAL POWERS & FUNCTION	BASELINE 2024/2025			KEY PERFORMANCE INDICATOR	KPI TYPE	ANNUAL TARGET	BUDGET	MSCOA DESCRIPTION	MID-YEAR TARGET	ACTUAL PERFORMANCE	REASONS FOR DEVIATION	CORRECTIVE MEASURE	PORTFOLIO OF EVIDENCE
			Current status (Progress to date)	Demand (MFMA Circular 63)	Backlog (MFMA Circular 63)										
Corporate Services	To ensure internal municipal excellence	Municipal planning	100% of municipality's budget actually spent on implementing its workplace skills plan	100% of municipality's budget actually spent on implementing its workplace skills		Percentage of municipality's budget actually spent on implementing its workplace skills plan CS		100% of municipality's budget actually spent on implementing its workplace skills plan by 30 June 2026	R 200 00	PO10079/IE00497/FD10003/FX10004/RX10001/CO10000/3305	50% of municipality's budget actually spent on implementing its workplace skills plan by 31 December 2025	NOT ACHIEVED 50% of municipality's budget actually spent on implementing its workplace skills plan by 31 December 2025	The initial RFQ was non-responsive.	The specs were revised and resubmitted for processing in the next quarter.	Workplace skills plan detailed Report Training expenditure report
Corporate Services	To ensure internal municipal excellence	Municipal planning	Nil	5 municipal fleet vehicles procured	Nil	KPI 17 Number of municipal fleet vehicles procured CS	Output	5 municipal fleet vehicles procured by 31 December 2025	R 2 000 000	PC10024/IA00452/FD10005/FX10004/RX10001/CO10000/3305	5 municipal fleet vehicles procured by 31 December 2025	NOT ACHIEVED 4 municipal fleet vehicles procured by 31 December 2025	National RT approved pricing was in August. There were delays in receiving the quotations for Combi	New requests for quotation was issued through SCM. Awaiting new quotes	Goods receipt note Proof of payment

NATIONAL LG PRIORITIES	LABOUR MATTERS, FINANCIAL AND ADMINISTRATIVE CAPACITY, SERVICE DELIVERY, FINANCIAL VIABILITY, GOOD GOVERNANCE, INSTITUTIONAL TRANSFORMATION AND DEVELOPMENT, ECONOMIC DEVELOPMENT														
KPA	MUNICIPAL TRANSFORMATIONS AND ORGANISATIONAL DEVELOPMENT														
OUTCOME 9	OUTPUT 1	IMPLEMENT A DIFFERENTIATED APPROACH TO MUNICIPAL FINANCING, PLANNING AND SUPPORT													
	OUTPUT 6	ADMINISTRATIVE AND FINANCIAL CAPABILITY													
FUNCTIONAL AREA	STRATEGIC OBJECTIVE	MUNICIPAL POWERS & FUNCTION	BASELINE 2024/2025			KEY PERFORMANCE INDICATOR	KPI TYPE	ANNUAL TARGET	BUDGET	MSCOA DESCRIPTION	MID-YEAR TARGET	ACTUAL PERFORMANCE	REASONS FOR DEVIATION	CORRECTIVE MEASURE	PORTFOLIO OF EVIDENCE
			Current status (Progress to date)	Demand (MFMA Circular 63)	Backlog (MFMA Circular 63)										
Corporate Services	To ensure internal municipal excellence	Municipal planning	Nil	100% of budget expenditure of office furniture spent	Nil	KPI 18 Percentage of budget expenditure on office furniture spent CS	Output	100% of budget expenditure of office furniture spent by 30 June 2026	R 300 000	PC10001/IA00307/FD10005/FX10004/RX10002/CO10000/3305	50% of budget expenditure of office furniture spent by 31 December 2025	NOT ACHIEVED 0% of budget expenditure of office furniture spent by 31 December 2025	The item served before the Bid-Evaluation Committee, and is awaiting appointment letter	Target to be achieved in the 3 rd quarter	Goods receipt note Proof of payment

SUMMARY OF PERFORMANCE: MUNICIPAL TRANSFORMATION AND INSTITUTIONAL DEVELOPMENT



KPA 3: LOCAL ECONOMIC DEVELOPMENT

KPA 3: LOCAL ECONOMIC DEVELOPMENT

NATIONAL LG PRIORITIES	LABOUR MATTERS, FINANCIAL AND ADMINISTRATIVE CAPACITY, SERVICE DELIVERY, FINANCIAL VIABILITY, GOOD GOVERNANCE, INSTITUTIONAL TRANSFORMATION AND DEVELOPMENT, ECONOMIC DEVELOPMENT														
KPA	MUNICIPAL TRANSFORMATIONS AND ORGANISATIONAL DEVELOPMENT														
OUTCOME 9	OUTPUT 1	IMPLEMENT A DIFFERENTIATED APPROACH TO MUNICIPAL FINANCING, PLANNING AND SUPPORT													
	OUTPUT 6	ADMINISTRATIVE AND FINANCIAL CAPABILITY													
FUNCTIONAL AREA	STRATEGIC OBJECTIVE	MUNICIPAL POWERS & FUNCTION	BASELINE 2024/2025			KEY PERFORMANCE INDICATOR	KPI TYPE	ANNUAL TARGET	BUDGET	MSCOA DESCRIPTION	MID-YEAR TARGET	ACTUAL PERFORMANCE	REASONS FOR DEVIATION	CORRECTIVE MEASURE	PORTFOLIO OF EVIDENCE
			Current status (Progress to date)	Demand (MFMA Circular 63)	Backlog (MFMA Circular 63)										
Local Economic Development and Tourism	To promote socio-economic development Circular 88	Regional Tourism Municipal Planning Municipal Health Services	321 Jobs created through LED initiatives and EPWP	338 Jobs created through LED Initiatives and EPWP	Nil	KPI 19 Number of Jobs created through LED Initiatives and EPWP within the Dr Kenneth Kaunda District BLNLED	Outcome	428 Jobs created through LED Initiatives and EPWP within the Dr Kenneth Kaunda District 30 September 2025	R 8 075 000 (EPWP)		428 Jobs created through LED Initiatives and EPWP within the Dr Kenneth Kaunda District 30 September 2025	ACHIEVED	None	None	Appointment letters.
									R 2 211 000	PO10097/IE00048/FD10015/FX10006/RX10001/CO10000/3605					
									R 5 864 000	PO10000/IE00048/FD10003/FX10006/RX10001/CO10000/3605					
Local Economic Development and Tourism	To promote socio-economic development	Regional Tourism Municipal Planning Municipal Health Services	100 jobs created	100 jobs to be created	Nil	KPI 20 Number of jobs created through CBPs within the Dr Kenneth	Outcome	30 jobs created through CPBs within the Dr Kenneth Kaunda	R 2 450 000		30 jobs created through CPBs within the Dr Kenneth Kaunda	ACHIEVED	None	None	Appointment letters
									R 30 000	PO10032/IE00042/FD10003/FX10000/RX10001/CO10000/3110					

NATIONAL LG PRIORITIES	LABOUR MATTERS, FINANCIAL AND ADMINISTRATIVE CAPACITY, SERVICE DELIVERY, FINANCIAL VIABILITY, GOOD GOVERNANCE, INSTITUTIONAL TRANSFORMATION AND DEVELOPMENT, ECONOMIC DEVELOPMENT														
KPA	MUNICIPAL TRANSFORMATIONS AND ORGANISATIONAL DEVELOPMENT														
OUTCOME 9	OUTPUT 1	IMPLEMENT A DIFFERENTIATED APPROACH TO MUNICIPAL FINANCING, PLANNING AND SUPPORT													
	OUTPUT 6	ADMINISTRATIVE AND FINANCIAL CAPABILITY													
FUNCTIONAL AREA	STRATEGIC OBJECTIVE	MUNICIPAL POWERS & FUNCTION	BASELINE 2024/2025			KEY PERFORMANCE INDICATOR	KPI TYPE	ANNUAL TARGET	BUDGET	MSCOA DESCRIPTION	MID-YEAR TARGET	ACTUAL PERFORMANCE	REASONS FOR DEVIATION	CORRECTIVE MEASURE	PORTFOLIO OF EVIDENCE
			Current status (Progress to date)	Demand (MFMA Circular 63)	Backlog (MFMA Circular 63)										
						Kaunda District SP		District by 30 September 2025	R 2 400 000	PO10032/IE00048/FD10003/FX10000/RX10001/CO10000/3110	District by 30 September 2025	Kaunda District by 30 September 2025			
									R 20 000	PO10032/IE00515/FD10003/FX10000/RX10001/CO10000/3110					
Local Economic Development Tourism	To promote socio-economic development. To grow an inclusive and sustainable tourism economy, as well as promote inward and	Regional Tourism	3 tourism/trade marketing exhibitions hosted/participated in	4 tourism/trade marketing exhibitions hosted/participated in	1 tourism/trade marketing exhibition hosted/participated in	KPI 21 Number of tourism/trade marketing exhibitions hosted/participated in LED	Activity	5 Tourism/trade marketing exhibitions hosted/participated in by 30 June 2026	R 480 000		3 tourism/trade marketing exhibitions hosted/participated in by 31 December 2025	NOT ACHIEVED 2 tourism/trade marketing exhibitions hosted/participated in by 31 December 2025	#TAC (Mayoral Committee resolution, LED Programme not to be implemented during December Period) to be implemented in the Q3.	The TAC, Tourism, Arts and Culture Festival to be implemented in Q3. Concept Document finalized and approved by the Mayoral Committee.	Reports on tourism/trade
									R 50 000	PO10101/IE00042/FD10003/FX10006/RX10001/CO10000/3605					
									R 100 000	PO10101/IE00022/FD10003/FX10006/RX10001/CO10000/3605					
									R 100 000	PO10101/IE00461/FD10003/FX1	# Tourism Story				

NATIONAL LG PRIORITIES	LABOUR MATTERS, FINANCIAL AND ADMINISTRATIVE CAPACITY, SERVICE DELIVERY, FINANCIAL VIABILITY, GOOD GOVERNANCE, INSTITUTIONAL TRANSFORMATION AND DEVELOPMENT, ECONOMIC DEVELOPMENT														
KPA	MUNICIPAL TRANSFORMATIONS AND ORGANISATIONAL DEVELOPMENT														
OUTCOME 9	OUTPUT 1	IMPLEMENT A DIFFERENTIATED APPROACH TO MUNICIPAL FINANCING, PLANNING AND SUPPORT													
	OUTPUT 6	ADMINISTRATIVE AND FINANCIAL CAPABILITY													
FUNCTIONAL AREA	STRATEGIC OBJECTIVE	MUNICIPAL POWERS & FUNCTION	BASELINE 2024/2025			KEY PERFORMANCE INDICATOR	KPI TYPE	ANNUAL TARGET	BUDGET	MSCOA DESCRIPTION	MID-YEAR TARGET	ACTUAL PERFORMANCE	REASONS FOR DEVIATION	CORRECTIVE MEASURE	PORTFOLIO OF EVIDENCE
			Current status (Progress to date)	Demand (MFMA Circular 63)	Backlog (MFMA Circular 63)										
	outward trade investment and participation.								0006/RX10001/CO10000/3605	Telling Competition #Matlosana Social Investment Initiative. #TAC (Tourism Arts/ Culture Festival)					
								R 100 000	PO10101/IE00462/FD10003/FX10006/RX10001/CO10000/3605						
								R 80 000	PO10101/IE00485/FD10003/FX10006/RX10001/CO10000/3605						
								R 50 000	PO10101/IE00497/FD10003/FX10006/RX10001/CO10000/3605						
Local Economic Development: sports, arts,	To transform the delivery of sports & recreation by	Regional Tourism	5 sports, arts, and culture initiatives supported	5 sports, arts, and culture initiatives supported	Nil	KPI 22 Number of sports, arts, and culture initiatives	Activity 2 sports, arts, and culture initiatives within Dr. Kenneth	R 720 000	PO10102/IE00042/FD10003/FX10006/RX10001/CO10000/3605	1 sports, arts, and culture initiatives within Dr. Kenneth	ACHIEVED	None	None	marketing exhibitions hosted Reports on sports, arts, culture, and recreation	

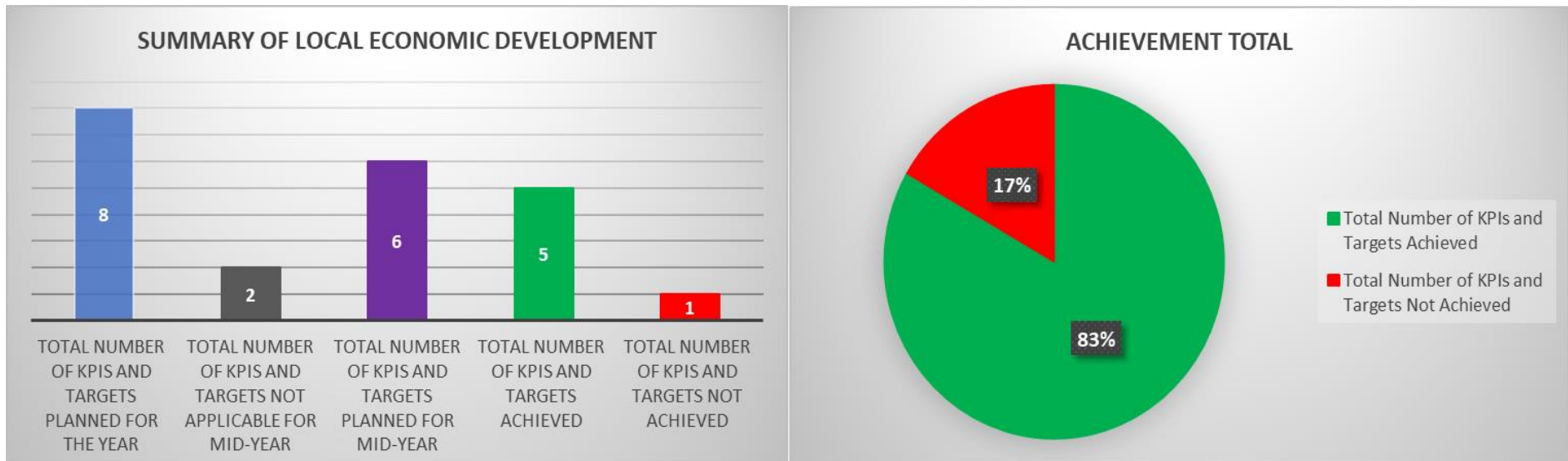
NATIONAL LG PRIORITIES	LABOUR MATTERS, FINANCIAL AND ADMINISTRATIVE CAPACITY, SERVICE DELIVERY, FINANCIAL VIABILITY, GOOD GOVERNANCE, INSTITUTIONAL TRANSFORMATION AND DEVELOPMENT, ECONOMIC DEVELOPMENT														
KPA	MUNICIPAL TRANSFORMATIONS AND ORGANISATIONAL DEVELOPMENT														
OUTCOME 9	OUTPUT 1	IMPLEMENT A DIFFERENTIATED APPROACH TO MUNICIPAL FINANCING, PLANNING AND SUPPORT													
	OUTPUT 6	ADMINISTRATIVE AND FINANCIAL CAPABILITY													
FUNCTIONAL AREA	STRATEGIC OBJECTIVE	MUNICIPAL POWERS & FUNCTION	BASELINE 2024/2025			KEY PERFORMANCE INDICATOR	KPI TYPE	ANNUAL TARGET	BUDGET	MSCOA DESCRIPTION	MID-YEAR TARGET	ACTUAL PERFORMANCE	REASONS FOR DEVIATION	CORRECTIVE MEASURE	PORTFOLIO OF EVIDENCE
			Current status (Progress to date)	Demand (MFMA Circular 63)	Backlog (MFMA Circular 63)										
culture, and heritage.	ensuring equitable access and development at all levels, as well as develop, preserve, protect, and promote arts, culture & heritage.					within Dr. Kenneth Kaunda District supported LED	Kaunda District supported by 30 June 2026	R 120 000	PO10102/IE00462/FD10003/FX10006/RX10001/CO10000/3605	Kaunda District supported by 30 September 2025 #Arts and Culture Developmental Workshops	within Dr. Kenneth Kaunda District supported by 30 September 2025				
								R 100 000	PO10102/IE00485/FD10003/FX10006/RX10001/CO10000/3605						
								R 150 000	PO10102/IE00505/FD10003/FX10006/RX10001/CO10000/3605						
								R 300 000	PO10102/IE00568/FD10003/FX10006/RX10001/CO10000/3605						
				Nil				R 350 000			ACHIEVED	None	None		

NATIONAL LG PRIORITIES	LABOUR MATTERS, FINANCIAL AND ADMINISTRATIVE CAPACITY, SERVICE DELIVERY, FINANCIAL VIABILITY, GOOD GOVERNANCE, INSTITUTIONAL TRANSFORMATION AND DEVELOPMENT, ECONOMIC DEVELOPMENT														
KPA	MUNICIPAL TRANSFORMATIONS AND ORGANISATIONAL DEVELOPMENT														
OUTCOME 9	OUTPUT 1	IMPLEMENT A DIFFERENTIATED APPROACH TO MUNICIPAL FINANCING, PLANNING AND SUPPORT													
	OUTPUT 6	ADMINISTRATIVE AND FINANCIAL CAPABILITY													
FUNCTIONAL AREA	STRATEGIC OBJECTIVE	MUNICIPAL POWERS & FUNCTION	BASELINE 2024/2025			KEY PERFORMANCE INDICATOR	KPI TYPE	ANNUAL TARGET	BUDGET	MSCOA DESCRIPTION	MID-YEAR TARGET	ACTUAL PERFORMANCE	REASONS FOR DEVIATION	CORRECTIVE MEASURE	PORTFOLIO OF EVIDENCE
			Current status (Progress to date)	Demand (MFMA Circular 63)	Backlog (MFMA Circular 63)										
Local Economic Development	To promote sustainable Economic Growth through Agriculture	Regional economic development	2 Agricultural initiatives supported	2 Agricultural initiatives supported		KPI 23 Number of Agricultural initiatives supported within Dr. Kenneth Kaunda District LED		2 Agricultural initiatives supported within Dr. Kenneth by 30 June 2026	R 50 000 R 200 000 R 100 000	PO10103/IE00042/FD10003/FX10006/RX10001/CO10000/3605 PO10103/IE00462/FD10003/FX10006/RX10001/CO10000/3605 PO10103/IE00505/FD10003/FX10006/RX10001/CO10000/3605	1 Agricultural initiative supported/ hosted within Dr. Kenneth Kaunda District 31 December 2025 #Farmers Day/ Market program	1 Agricultural initiative supported/ hosted within Dr. Kenneth Kaunda District 31 December 2025			Report on Agricultural initiatives supported
					Nil				R 300 000			ACHIEVED	None	None	

NATIONAL LG PRIORITIES	LABOUR MATTERS, FINANCIAL AND ADMINISTRATIVE CAPACITY, SERVICE DELIVERY, FINANCIAL VIABILITY, GOOD GOVERNANCE, INSTITUTIONAL TRANSFORMATION AND DEVELOPMENT, ECONOMIC DEVELOPMENT														
KPA	MUNICIPAL TRANSFORMATIONS AND ORGANISATIONAL DEVELOPMENT														
OUTCOME 9	OUTPUT 1	IMPLEMENT A DIFFERENTIATED APPROACH TO MUNICIPAL FINANCING, PLANNING AND SUPPORT													
	OUTPUT 6	ADMINISTRATIVE AND FINANCIAL CAPABILITY													
FUNCTIONAL AREA	STRATEGIC OBJECTIVE	MUNICIPAL POWERS & FUNCTION	BASELINE 2024/2025			KEY PERFORMANCE INDICATOR	KPI TYPE	ANNUAL TARGET	BUDGET	MSCOA DESCRIPTION	MID-YEAR TARGET	ACTUAL PERFORMANCE	REASONS FOR DEVIATION	CORRECTIVE MEASURE	PORTFOLIO OF EVIDENCE
			Current status (Progress to date)	Demand (MFMA Circular 63)	Backlog (MFMA Circular 63)										
Local Economic Development	To promote socio-economic development	Regional economic development	2 Enterprise Development Initiatives within Dr. Kenneth Kaunda District	2 Enterprise Development Initiatives within Dr. Kenneth Kaunda District		KPI 24 Number of Enterprise Development Initiatives supported LED		2 Enterprise Development Initiatives supported within Dr. Kenneth Kaunda District by 30 June 2026	R 300 000	PO10121/IE00497/FD1003/FX10006/RX10001/CO10000/3605	1 Enterprise Development Initiative within Dr. Kenneth Kaunda District by 31 December 2025	1 Enterprise Development Initiative within Dr. Kenneth Kaunda District by 31 December 2025			Reports on Enterprise Development Initiatives
Local Economic Development	To promote sustainable Economic Growth through Agriculture	Regional economic development	Nil	4 Economic Development Initiatives supported/implemented	Nil	KPI 25 Number of Economic Development Initiatives supported/implemented within Dr Kenneth Kaunda District Municipality LED	Output	2 Economic Development Initiatives supported/implemented within Dr Kenneth Kaunda District Municipality by 30 June 2026	R 1 700 000	PC10067/IA00256/FD10005/FX10006/RX10001/CO10000/3605	None	None	None	None	Reports on economic development initiatives (Report on tourism signage with picture & 1 FSPU linked to Agri-Parks)

NATIONAL LG PRIORITIES	LABOUR MATTERS, FINANCIAL AND ADMINISTRATIVE CAPACITY, SERVICE DELIVERY, FINANCIAL VIABILITY, GOOD GOVERNANCE, INSTITUTIONAL TRANSFORMATION AND DEVELOPMENT, ECONOMIC DEVELOPMENT														
KPA	MUNICIPAL TRANSFORMATIONS AND ORGANISATIONAL DEVELOPMENT														
OUTCOME 9	OUTPUT 1	IMPLEMENT A DIFFERENTIATED APPROACH TO MUNICIPAL FINANCING, PLANNING AND SUPPORT													
	OUTPUT 6	ADMINISTRATIVE AND FINANCIAL CAPABILITY													
FUNCTIONAL AREA	STRATEGIC OBJECTIVE	MUNICIPAL POWERS & FUNCTION	BASELINE 2024/2025			KEY PERFORMANCE INDICATOR	KPI TYPE	ANNUAL TARGET	BUDGET	MSCOA DESCRIPTION	MID-YEAR TARGET	ACTUAL PERFORMANCE	REASONS FOR DEVIATION	CORRECTIVE MEASURE	PORTFOLIO OF EVIDENCE
			Current status (Progress to date)	Demand (MFMA Circular 63)	Backlog (MFMA Circular 63)										
Local Economic Development	To promote socio-economic development To develop, support, and aid SMMEs and Cooperatives with Start-up and Business Expansion Grants.	Regional economic development	40 SMMEs / Cooperatives Businesses supported	50 SMMEs / Cooperatives Businesses supported	26 SMMEs / Cooperatives Businesses supported	KPI 26 Number of SMMEs/Cooperatives Businesses supported through conditional grants within Dr. Kenneth Kaunda District LED	Outcome	50 SMMEs/Cooperatives Businesses supported through conditional grants within Dr. Kenneth Kaunda District by 31 March 2026	R 2 500 000	PO10129/IE00560/FD1003/FX10006/RX10001/CO10000/3605	None	None	None	None	Report on Economic Development initiatives programs supported/implemented

SUMMARY OF PERFORMANCE: LOCAL ECONOMIC DEVELOPMENT



KPA 4: MUNICIPAL FINANCIAL VIABILITY AND MANAGEMENT

KPA 4: MUNICIPAL FINANCIAL VIABILITY AND MANAGEMENT

NATIONAL LG PRIORITIES	ENSURE SUSTAINABLE RESOURCE MANAGEMENT AND USE.														
KPA	MUNICIPAL FINANCIAL VIABILITY AND MANAGEMENT														
OUTCOME 9	OUTPUT 1		A POLICY FRAMEWORK THAT PROVIDES FOR A DIFFERENTIATED APPROACH TO MUNICIPAL FINANCING, PLANNING AND SUPPORT IS IMPLEMENTED												
	OUTPUT 6		ADMINISTRATIVE AND FINANCIAL CAPABILITIES OF MUNICIPALITIES ARE ENHANCED												
FUNCTIONAL AREA	STRATEGIC OBJECTIVE	MUNICIPAL POWERS & FUNCTIONS	BASELINE 2024/2025			KEY PERFORMANCE INDICATOR	KPI TYPE	ANNUAL TARGET	BUDGET	MSCOA DESCRIPTION	MID-YEAR TARGET	ACTUAL PERFORMANCE	REASONS FOR DEVIATION	CORRECTIVE MEASURE	PORTFOLIO OF EVIDENCE
			Current status (Progress to date)	Demand (MFMA Circular 63)	Backlog (MFMA Circular 63)										
Budget and Treasury	To ensure internal municipal excellence	Municipal Planning	12 MFMA section 71 reports submitted	12 MFMA section 71 reports submitted to the Executive Mayor within legislative timeframe	Nil	KPI 27 Number of MFMA section 71 reports submitted to the Executive Mayor within 10 working days after the end of each month. BTC	Output	12 MFMA section 71 reports submitted to the Executive Mayor within 10 working days after the end of each month by 30 June 2026	OPEX	-	6 MFMA section 71 reports submitted to the Executive Mayor within 10 working days after the end of each month by 31 December 2025	ACHIEVED	None	None	12 Monthly budget statements (section 71 reports) Proof of submission June 2025 Report/ Council Resolution July – May 2026 Reports Council Resolution

NATIONAL LG PRIORITIES	ENSURE SUSTAINABLE RESOURCE MANAGEMENT AND USE.														
KPA	MUNICIPAL FINANCIAL VIABILITY AND MANAGEMENT														
OUTCOME 9	OUTPUT 1		A POLICY FRAMEWORK THAT PROVIDES FOR A DIFFERENTIATED APPROACH TO MUNICIPAL FINANCING, PLANNING AND SUPPORT IS IMPLEMENTED												
	OUTPUT 6		ADMINISTRATIVE AND FINANCIAL CAPABILITIES OF MUNICIPALITIES ARE ENHANCED												
FUNCTIONAL AREA	STRATEGIC OBJECTIVE	MUNICIPAL POWERS & FUNCTIONS	BASELINE 2024/2025			KEY PERFORMANCE INDICATOR	KPI TYPE	ANNUAL TARGET	BUDGET	MSCOA DESCRIPTION	MID-YEAR TARGET	ACTUAL PERFORMANCE	REASONS FOR DEVIATION	CORRECTIVE MEASURE	PORTFOLIO OF EVIDENCE
			Current status (Progress to date)	Demand (MFMA Circular 63)	Backlog (MFMA Circular 63)										
Budget and Treasury PMS	To ensure internal municipal excellence	Municipal Planning	3 MFMA section 52 reports submitted to Council	4 MFMA section 52 reports submitted to Council	1 MFMA section 52 reports	KPI 28 Number of MFMA section 52 reports submitted to Council BTO	Output	4 MFMA section 52 reports submitted to Council by 30 June 2026	OPEX	-	2 MFMA section 52 reports submitted to Council by 31 December 2025	ACHIEVED 2 MFMA section 52 reports submitted to Council by 31 December 2025	None	None	4 Council resolutions on MFMA Section 52 reports submitted to council 4 th qpr 2024/25 Council Resolution 1 st , 2 nd , 3 rd 2025/26 qprs Council Resolutions
Budget and Treasury	To ensure internal municipal excellence	Municipal Planning	12 MFMA section 66 reports submitted	12 MFMA section 66 reports submitted within legislative timeframe	Nil	KPI 29 Number of MFMA section 66 reports submitted to Council BTO		12 MFMA section 66 reports submitted to Council by 30 June 2026	OPEX	-	6 MFMA section 66 reports submitted Council by 31 December 2025	ACHIEVED 6 MFMA section 66 reports submitted Council by 31 December 2025	None	None	12 Section 66 reports Council Resolutions June 2025 Report/ Council Resolution July – May 2026 Reports/ Council Resolution

NATIONAL LG PRIORITIES	ENSURE SUSTAINABLE RESOURCE MANAGEMENT AND USE.														
KPA	MUNICIPAL FINANCIAL VIABILITY AND MANAGEMENT														
OUTCOME 9	OUTPUT 1	A POLICY FRAMEWORK THAT PROVIDES FOR A DIFFERENTIATED APPROACH TO MUNICIPAL FINANCING, PLANNING AND SUPPORT IS IMPLEMENTED													
	OUTPUT 6	ADMINISTRATIVE AND FINANCIAL CAPABILITIES OF MUNICIPALITIES ARE ENHANCED													
FUNCTIONAL AREA	STRATEGIC OBJECTIVE	MUNICIPAL POWERS & FUNCTIONS	BASELINE 2024/2025			KEY PERFORMANCE INDICATOR	KPI TYPE	ANNUAL TARGET	BUDGET	MSCOA DESCRIPTION	MID-YEAR TARGET	ACTUAL PERFORMANCE	REASONS FOR DEVIATION	CORRECTIVE MEASURE	PORTFOLIO OF EVIDENCE
			Current status (Progress to date)	Demand (MFMA Circular 63)	Backlog (MFMA Circular 63)										
Budget and Treasury PMS	To ensure internal municipal excellence	Municipal Planning	3 MFMA Circular 34 reports submitted	4 MFMA Circular 34 reports submitted	1 MFMA Circular 34 reports	KPI 30 Number of SCM Circular 34 reports submitted to Council BTO		4 SCM Circular 34 reports submitted to Council by 30 June 2026	OPEX	-	2 SCM Circular 34 reports submitted to Council by 31 December 2025	ACHIEVED 2 SCM Circular 34 reports submitted to Council by 31 December 2025	None	None	4 SCM quarterly reports Council Resolutions 4th quarter SCM 2024/25 Council Resolution/ Reports 1st, 2nd, 3rd 2025/26 quarter SCM Council Resolutions/ Reports

NATIONAL LG PRIORITIES	ENSURE SUSTAINABLE RESOURCE MANAGEMENT AND USE.														
KPA	MUNICIPAL FINANCIAL VIABILITY AND MANAGEMENT														
OUTCOME 9	OUTPUT 1	A POLICY FRAMEWORK THAT PROVIDES FOR A DIFFERENTIATED APPROACH TO MUNICIPAL FINANCING, PLANNING AND SUPPORT IS IMPLEMENTED													
	OUTPUT 6	ADMINISTRATIVE AND FINANCIAL CAPABILITIES OF MUNICIPALITIES ARE ENHANCED													
FUNCTIONAL AREA	STRATEGIC OBJECTIVE	MUNICIPAL POWERS & FUNCTIONS	BASELINE 2024/2025			KEY PERFORMANCE INDICATOR	KPI TYPE	ANNUAL TARGET	BUDGET	MSCOA DESCRIPTION	MID-YEAR TARGET	ACTUAL PERFORMANCE	REASONS FOR DEVIATION	CORRECTIVE MEASURE	PORTFOLIO OF EVIDENCE
			Current status (Progress to date)	Demand (MFMA Circular 63)	Backlog (MFMA Circular 63)										
Budget and Treasury	To ensure internal municipal excellence	Municipal Planning	Post Audit Action Plan Developed and submitted to Council	Post Audit Action Plan Developed and submitted to Council	Nil	KPI 31 Number of post-audit action plans BTC		1 post-audit action plans by 31 January 2026	OPEX	-	None	None	None	None	
Budget and Treasury	To ensure internal municipal excellence	Municipal Planning	2024/25 adjustment budget	2025/26 adjustment budget tabled	Nil	KPI 32 2025/26 adjustment budget developed approved BTC	Output	2025/26 adjustment budget developed approved by 28 February 2026	OPEX	-	None	None	None	None	Council resolution and 2025/26 Adjustment Budget

NATIONAL LG PRIORITIES	ENSURE SUSTAINABLE RESOURCE MANAGEMENT AND USE.														
KPA	MUNICIPAL FINANCIAL VIABILITY AND MANAGEMENT														
OUTCOME 9	OUTPUT 1		A POLICY FRAMEWORK THAT PROVIDES FOR A DIFFERENTIATED APPROACH TO MUNICIPAL FINANCING, PLANNING AND SUPPORT IS IMPLEMENTED												
	OUTPUT 6		ADMINISTRATIVE AND FINANCIAL CAPABILITIES OF MUNICIPALITIES ARE ENHANCED												
FUNCTIONAL AREA	STRATEGIC OBJECTIVE	MUNICIPAL POWERS & FUNCTIONS	BASELINE 2024/2025			KEY PERFORMANCE INDICATOR	KPI TYPE	ANNUAL TARGET	BUDGET	MSCOA DESCRIPTION	MID-YEAR TARGET	ACTUAL PERFORMANCE	REASONS FOR DEVIATION	CORRECTIVE MEASURE	PORTFOLIO OF EVIDENCE
			Current status (Progress to date)	Demand (MFMA Circular 63)	Backlog (MFMA Circular 63)										
Budget and Treasury	To ensure internal municipal excellence	Municipal Planning	2025/26 budget compiled approved (MFMA, Sec 25)	2026/27 budget compiled approved	Nil	KPI 33 2026/27 budget compiled approved BTC	Output	2026/27 budget compiled approved by 31 May 2026	OPEX	-	None	None	None	None	Council Resolution and Approved 2026/27 budget
Budget and Treasury	To ensure internal municipal excellence	Municipal Planning	Acceptable norm of financial viability as expressed by the ratios	Acceptable norm of financial viability as expressed by the ratios	Nil	KPI 34 Financial viability as expressed by the ratios (debt coverage ratio, outstanding service debtors to revenue, Cost coverage age) BTC	Output	Acceptable norm of financial viability as expressed by the ratios (debt coverage ratio, outstanding service debtors to revenue, Cost coverage age) by 30 June 2026	OPEX	-	Acceptable norm of financial viability as expressed by the ratios (debt coverage ratio, outstanding service debtors to revenue, Cost coverage age) by 31 December 2025	ACHIEVED Acceptable norm of financial viability as expressed by the ratios (debt coverage ratio, outstanding service debtors to revenue, Cost coverage age) by 31 December 2025	None	None	Financial viability ratios report

NATIONAL LG PRIORITIES	ENSURE SUSTAINABLE RESOURCE MANAGEMENT AND USE.														
KPA	MUNICIPAL FINANCIAL VIABILITY AND MANAGEMENT														
OUTCOME 9	OUTPUT 1		A POLICY FRAMEWORK THAT PROVIDES FOR A DIFFERENTIATED APPROACH TO MUNICIPAL FINANCING, PLANNING AND SUPPORT IS IMPLEMENTED												
	OUTPUT 6		ADMINISTRATIVE AND FINANCIAL CAPABILITIES OF MUNICIPALITIES ARE ENHANCED												
FUNCTIONAL AREA	STRATEGIC OBJECTIVE	MUNICIPAL POWERS & FUNCTIONS	BASELINE 2024/2025			KEY PERFORMANCE INDICATOR	KPI TYPE	ANNUAL TARGET	BUDGET	MSCOA DESCRIPTION	MID-YEAR TARGET	ACTUAL PERFORMANCE	REASONS FOR DEVIATION	CORRECTIVE MEASURE	PORTFOLIO OF EVIDENCE
			Current status (Progress to date)	Demand (MFMA Circular 63)	Backlog (MFMA Circular 63)										
Budget and treasury	To ensure internal municipal excellence	Municipal Planning	2 assets verification report submitted	2 assets verification report submitted	Nil	KPI 35 Number of assets verification report submitted BTC	Output	2 assets verification report submitted by 30 June 2026	OPEX	-	1 assets verification report submitted by 31 December 2025	ACHIEVED 1 assets verification report submitted by 31 December 2025	None	None	2 Assets verification reports
Budget and Treasury	To ensure municipal excellence	Municipal Planning	2024/25 Contract registers updated	2025/26 Contract registers updated	Nil	KPI 36 Number of updated Contract registers submitted to Council BTC	Output	4 updated Contract registers submitted to Council by 30 June 2026	OPEX	-	2 updated Contract registers submitted to Council by 31 December 2025	ACHIEVED 2 updated Contract registers submitted to Council by 31 December 2025	None	None	4 updated Contract registers

NATIONAL LG PRIORITIES	ENSURE SUSTAINABLE RESOURCE MANAGEMENT AND USE.														
KPA	MUNICIPAL FINANCIAL VIABILITY AND MANAGEMENT														
OUTCOME 9	OUTPUT 1	A POLICY FRAMEWORK THAT PROVIDES FOR A DIFFERENTIATED APPROACH TO MUNICIPAL FINANCING, PLANNING AND SUPPORT IS IMPLEMENTED													
	OUTPUT 6	ADMINISTRATIVE AND FINANCIAL CAPABILITIES OF MUNICIPALITIES ARE ENHANCED													
FUNCTIONAL AREA	STRATEGIC OBJECTIVE	MUNICIPAL POWERS & FUNCTIONS	BASELINE 2024/2025			KEY PERFORMANCE INDICATOR	KPI TYPE	ANNUAL TARGET	BUDGET	MSCOA DESCRIPTION	MID-YEAR TARGET	ACTUAL PERFORMANCE	REASONS FOR DEVIATION	CORRECTIVE MEASURE	PORTFOLIO OF EVIDENCE
			Current status (Progress to date)	Demand (MFMA Circular 63)	Backlog (MFMA Circular 63)										
Budget and Treasury	To ensure municipal excellence	Municipal Planning	2023/24 capital projects expenditure report	Monitoring of capital expenditure	Nil	KPI 37 Percentage of a municipality's capital budget actually spent on capital projects identified for a particular financial year in terms of the municipality's integrated development plan	Activity	100% of a municipality's capital budget actually spent on capital projects identified for a particular financial year in terms of the municipality's integrated development plan by 30 June 2026	R 13 850 000	-	None	None	None	None	Capital Expenditure report

SUMMARY OF PERFORMANCE: MUNICIPAL FINANCIAL VIABILITY AND MANAGEMENT



KPA 5: GOOD GOVERNANCE AND PUBLIC PARTICIPATION

KPA 5: GOOD GOVERNANCE AND PUBLIC PARTICIPATION

Municipal Manager’s Office: Internal Audit, Corporate Communications, Strategic Planning, Performance Management System, MISS- Municipal Information Security Standards, Speakers Office and Executive Mayor’s Office

NATIONAL LG PRIORITIES	<i>BUILD A DEVELOPMENTAL STATE, IMPROVE PUBLIC SERVICE AND STRENGTHEN DEMOCRATIC INSTITUTION</i>														
	<i>ENSURE SUSTAINABLE RESOURCE MANAGEMENT AND USE</i>														
KPA 2	<i>TO PROMOTE GOOD GOVERNANCE</i>														
OUTCOME 9	<i>OUTPUT 5: TO STRENGTHEN PARTICIPATORY GOVERNANCE</i>														
FUNCTIONAL AREA	STRATEGIC OBJECTIVE	MUNICIPAL POWERS & FUNCTIONS	BASELINE 2024/2025			KEY PERFORMANCE INDICATOR	KPI TYPE	ANNUAL TARGET	BUDGET	MSCOA DESCRIPTION	MID-YEAR TARGET	ACTUAL PERFORMANCE	REASONS FOR DEVIATION	CORRECTIVE MEASURE	PORTFOLIO OF EVIDENCE
			Current status (Progress to date)	Demand (MFMA Circular 63)	Backlog (MFMA Circular 63)										
Budget and Treasury	To ensure internal municipal excellence	Municipal Planning	(8) 2024/25 budget related policies developed and reviewed	(8) 2025/26 budget related policies developed and reviewed	Nil	KPI 38 Number of budget related policies workshopped adopted BTC	Output	(10) 2025/26 Budget related policies workshopped adopted by 31 May 2026	OPEX	-	None	None	None	None	Council Resolutions and budget related policies

NATIONAL LG PRIORITIES	BUILD A DEVELOPMENTAL STATE, IMPROVE PUBLIC SERVICE AND STRENGTHEN DEMOCRATIC INSTITUTION														
	ENSURE SUSTAINABLE RESOURCE MANAGEMENT AND USE														
KPA 2	TO PROMOTE GOOD GOVERNANCE														
OUTCOME 9	OUTPUT 5: TO STRENGTHEN PARTICIPATORY GOVERNANCE														
FUNCTIONAL AREA	STRATEGIC OBJECTIVE	MUNICIPAL POWERS & FUNCTIONS	BASELINE 2024/2025			KEY PERFORMANCE INDICATOR	KPI TYPE	ANNUAL TARGET	BUDGET	MSCOA DESCRIPTION	MID-YEAR TARGET	ACTUAL PERFORMANCE	REASONS FOR DEVIATION	CORRECTIVE MEASURE	PORTFOLIO OF EVIDENCE
			Current status (Progress to date)	Demand (MFMA Circular 63)	Backlog (MFMA Circular 63)										
Internal Audit	To ensure internal municipal excellence	Municipal Planning	2 approved strategic risk-based Audit Plans for the shared IA service developed	(1) three year-rolling risk-based audit plan	Nil	KPI 39 Number of three year-rolling risk-based audit plans developed IA	Output	(1) three year-rolling risk-based audit plan developed by 30 September 2025	OPEX	-	(1) three year-rolling risk-based audit plan developed by 30 September 2025	ACHIEVED (1) three year-rolling risk-based audit plan developed by 30 September 2025	None	None	(1) three year-rolling risk-based audit plan
Internal Audit	To ensure internal municipal excellence	Municipal Planning	Internal Audit quality assurance conducted	Internal Audit quality assurance conducted	Nil	KPI 40 Internal quality assurance assessment conducted IA	Output	Internal quality assurance assessment conducted by 31 March 2026	OPEX	-	None	None	None	None	-Internal Audit Quality Assurance Report
Strategic Planning	To ensure internal municipal excellence	Municipal Planning	2023/24 Risk Assessment	2024/25 Risk Assessment	Nil	KPI 41 Number of Risk Assessments conducted for DRKKDM RISK	Output	2 Risk Assessments conducted for (2024/25) DRKKDM by 30 September 2025 (strategic & operational risk assessment)	OPEX	-	2 Risk Assessment conducted for (2024/25) DRKKDM by 30 September 2025 (strategic & operational risk)	ACHIEVED 2 Risk Assessment conducted for (2024/25) DRKKDM by 30 September 2025	None	None	Risk Assessments

NATIONAL LG PRIORITIES	BUILD A DEVELOPMENTAL STATE, IMPROVE PUBLIC SERVICE AND STRENGTHEN DEMOCRATIC INSTITUTION														
	ENSURE SUSTAINABLE RESOURCE MANAGEMENT AND USE														
KPA 2	TO PROMOTE GOOD GOVERNANCE														
OUTCOME 9	OUTPUT 5: TO STRENGTHEN PARTICIPATORY GOVERNANCE														
FUNCTIONAL AREA	STRATEGIC OBJECTIVE	MUNICIPAL POWERS & FUNCTIONS	BASELINE 2024/2025			KEY PERFORMANCE INDICATOR	KPI TYPE	ANNUAL TARGET	BUDGET	MSCOA DESCRIPTION	MID-YEAR TARGET	ACTUAL PERFORMANCE	REASONS FOR DEVIATION	CORRECTIVE MEASURE	PORTFOLIO OF EVIDENCE
			Current status (Progress to date)	Demand (MFMA Circular 63)	Backlog (MFMA Circular 63)										
										assessment)					
Strategic Planning	To ensure internal municipal excellence	Municipal Planning	4 Internal assessment reports of the effectiveness of security controls produced	4 Internal assessment reports of the effectiveness of security controls produced	Nil	KPI 42 Number of Internal assessment reports of the effectiveness of security controls produced MISS		4 Internal assessment reports of the effectiveness of security controls produced by 30 June 2026	OPEX	-	2 Internal assessment reports of the effectiveness of security controls produced by 31 December 2025	ACHIEVED 2 Internal assessment reports of the effectiveness of security controls produced by 31 December 2025	None	None	4 Assessment Reports

NATIONAL LG PRIORITIES	BUILD A DEVELOPMENTAL STATE, IMPROVE PUBLIC SERVICE AND STRENGTHEN DEMOCRATIC INSTITUTION														
	ENSURE SUSTAINABLE RESOURCE MANAGEMENT AND USE														
KPA 2	TO PROMOTE GOOD GOVERNANCE														
OUTCOME 9	OUTPUT 5: TO STRENGTHEN PARTICIPATORY GOVERNANCE														
FUNCTIONAL AREA	STRATEGIC OBJECTIVE	MUNICIPAL POWERS & FUNCTIONS	BASELINE 2024/2025			KEY PERFORMANCE INDICATOR	KPI TYPE	ANNUAL TARGET	BUDGET	MSCOA DESCRIPTION	MID-YEAR TARGET	ACTUAL PERFORMANCE	REASONS FOR DEVIATION	CORRECTIVE MEASURE	PORTFOLIO OF EVIDENCE
			Current status (Progress to date)	Demand (MFMA Circular 63)	Backlog (MFMA Circular 63)										
Communications	To ensure internal municipal excellence	Municipal Planning	Approved of reviewed Communications Strategy	Approval of reviewed Communications Strategy	Approved reviewed Communications Strategy	KPI 43 Number of Communication Strategies reviewed DOWN	Output	1 Communications Strategy reviewed by 30 June 2026	OPEX	-	None	None	None	None	Reviewed Communications Strategy
Communications	To ensure internal municipal excellence	Municipal Planning	4 of Newsletters produced	4 of Newsletters produced	Nil	KPI 44 Number of District Newsletters produced DOWN	Output	4 of Newsletters produced by end 30 June 2026	-	OPEX	2 of Newsletters produced by end 31 December 2025	ACHIEVED 2 of Newsletters produced by end 31 December 2025	None	None	4 Newsletters
Strategic Planning	To ensure internal municipal excellence	Municipal Planning	1 IDP Representative Forum Meeting conducted	1 IDP Representative Forum Meeting conducted	Nil	KPI 45 Number of IDP Representative Forum Meetings conducted STRP	Activity	1 IDP Representative Forum Meeting conducted by 30 June 2026	OPEX	-	None	None	None	None	Report on IDP Representative Forum Advertisements

NATIONAL LG PRIORITIES	BUILD A DEVELOPMENTAL STATE, IMPROVE PUBLIC SERVICE AND STRENGTHEN DEMOCRATIC INSTITUTION														
	ENSURE SUSTAINABLE RESOURCE MANAGEMENT AND USE														
KPA 2	TO PROMOTE GOOD GOVERNANCE														
OUTCOME 9	OUTPUT 5: TO STRENGTHEN PARTICIPATORY GOVERNANCE														
FUNCTIONAL AREA	STRATEGIC OBJECTIVE	MUNICIPAL POWERS & FUNCTIONS	BASELINE 2024/2025			KEY PERFORMANCE INDICATOR	KPI TYPE	ANNUAL TARGET	BUDGET	MSCOA DESCRIPTION	MID-YEAR TARGET	ACTUAL PERFORMANCE	REASONS FOR DEVIATION	CORRECTIVE MEASURE	PORTFOLIO OF EVIDENCE
			Current status (Progress to date)	Demand (MFMA Circular 63)	Backlog (MFMA Circular 63)										
Strategic Planning	To ensure internal municipal excellence	Municipal Planning	5-year plan IDP Document for approved	2026/27 IDP review adopted by Council	Nil	KPI 46 Number of 2026/27 IDP review adopted by Council STRP	Output	(1) 2026/27 IDP review adopted by Council by 30 June 2026	OPEX	-	None	None	None	None	Council Resolution and 2022-2027 IDP
Performance Management Systems	To ensure internal municipal excellence	Municipal Planning	2024/25 Top layer SDBIP approved	2026/27 Top layer SDBIP	Nil	KPI 47 Number of Top-layer SDBIP approved by Executive Mayor PMS	Output	2026/27 Top layer SDBIP approved by Executive Mayor by 30 June 2026	OPEX	-	None	None	None	None	Approved 2026/27 Top layer SDBIP
Performance Management System	To ensure internal municipal excellence	Municipal planning	2024/25 Mid-Year Term Performance Reports compiled	2025/26 Mid-Year Performance Assessment Report	Nil	KPI 48 Number of Mid-Year Performance Assessment Report compiled BTOPMS	Output	2025/26 Mid-Year Performance Assessment Report compiled by 31 January 2025	OPEX	-	None	None	None	None	Council Resolution and 2025/26 Mid-Year Performance Assessment Report compiled

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KPA 2	TO PROMOTE GOOD GOVERNANCE														
OUTCOME 9	OUTPUT 5: TO STRENGTHEN PARTICIPATORY GOVERNANCE														
FUNCTIONAL AREA	STRATEGIC OBJECTIVE	MUNICIPAL POWERS & FUNCTIONS	BASELINE 2024/2025			KEY PERFORMANCE INDICATOR	KPI TYPE	ANNUAL TARGET	BUDGET	MSCOA DESCRIPTION	MID-YEAR TARGET	ACTUAL PERFORMANCE	REASONS FOR DEVIATION	CORRECTIVE MEASURE	PORTFOLIO OF EVIDENCE
			Current status (Progress to date)	Demand (MFMA Circular 63)	Backlog (MFMA Circular 63)										
Performance Management Systems	To ensure internal municipal excellence	Municipal Planning	2023/24 annual performance report and AFS submitted to AGSA compiled	2024/25 annual performance report and AFS submitted to AGSA compiled	Nil	KPI 49 Timeous submission of 2024/25 Annual Performance Report and AFS submitted to Auditor General PMSBTO	Output	2024/25 Annual Performance Report and AFS submitted to Auditor General by 31 August 2025	OPEX	-	2024/25 Annual Performance Report and AFS submitted to Auditor General by 31 August 2025	ACHIEVED	None	None	-Proof of submission
Speaker	To ensure internal municipal excellence	Municipal Planning	6 council meetings held	6 council meetings to be held	Nil	KPI 50 Number of council meetings held SP	Activity	8 council meetings held by 30 June 2026	OPEX	-	5 council meeting held by 31 December 2025	ACHIEVED	None	None	- Meeting Notices - Attendance Registers
Executive Mayor	Promote Social Economic Development	None	4 'Speaker do something' events	4 'Speaker do something' events	Nil	KPI 51 Number of 'Speaker do something' events held SP	Outcome	4 'Speaker do something' events held by 30 June 2026	OPEX	-	2 'Speaker do something' event held by 31 December 2025	ACHIEVED	None	None	Reports of Speaker Do Somethings events

NATIONAL LG PRIORITIES	BUILD A DEVELOPMENTAL STATE, IMPROVE PUBLIC SERVICE AND STRENGTHEN DEMOCRATIC INSTITUTION														
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KPA 2	TO PROMOTE GOOD GOVERNANCE														
OUTCOME 9	OUTPUT 5: TO STRENGTHEN PARTICIPATORY GOVERNANCE														
FUNCTIONAL AREA	STRATEGIC OBJECTIVE	MUNICIPAL POWERS & FUNCTIONS	BASELINE 2024/2025			KEY PERFORMANCE INDICATOR	KPI TYPE	ANNUAL TARGET	BUDGET	MSCOA DESCRIPTION	MID-YEAR TARGET	ACTUAL PERFORMANCE	REASONS FOR DEVIATION	CORRECTIVE MEASURE	PORTFOLIO OF EVIDENCE
			Current status (Progress to date)	Demand (MFMA Circular 63)	Backlog (MFMA Circular 63)										
Speaker	To ensure internal municipal excellence	Municipal Planning	2023/24 Municipal oversight report submitted to Council	2024/25 Municipal oversight report submitted to Council	Nil	KPI 52 Number Municipal oversight reports submitted to Council MPAC	Output	1 Municipal oversight report submitted to Council by 31 March 2026	OPEX	-	None	None	None	None	Oversight Report Council Resolution
Single Whip	Liaise with different political parties on council agenda	None	4 Whips Forum meetings held	4 Whips Forum meetings held	Nil	KPI 53 Number of Whips Forum meetings held Single Whip	Activity	4 Whips Forum meetings held by 30 June 2026	OPEX	-	2 Whips Forum meetings held by 31 December 2025	ACHIEVED 2 Whips Forum meetings held by 31 December 2025	None	None	Invitations Agenda Minutes
Single Whip	Councilor performance management	None	Nil	1 Municipal awards events held	Nil	KPI 54 Number of Municipal awards events held Single Whip	Activity	1 Municipal awards events held by 31 December 2025	R 120 000 R 50 000	PO10052 /IE00042/ FD10003 /FX1000 0/RX100 01/CO10 000/3115	1 Municipal awards events held by 31 December 2025	ACHIEVED 1 Municipal awards events held by 31 December 2025	None	None	Concept document Report

NATIONAL LG PRIORITIES	BUILD A DEVELOPMENTAL STATE, IMPROVE PUBLIC SERVICE AND STRENGTHEN DEMOCRATIC INSTITUTION														
KPA 2	ENSURE SUSTAINABLE RESOURCE MANAGEMENT AND USE														
OUTCOME 9	TO PROMOTE GOOD GOVERNANCE														
	OUTPUT 5: TO STRENGTHEN PARTICIPATORY GOVERNANCE														
FUNCTIONAL AREA	STRATEGIC OBJECTIVE	MUNICIPAL POWERS & FUNCTIONS	BASELINE 2024/2025			KEY PERFORMANCE INDICATOR	KPI TYPE	ANNUAL TARGET	BUDGET	MSCOA DESCRIPTION	MID-YEAR TARGET	ACTUAL PERFORMANCE	REASONS FOR DEVIATION	CORRECTIVE MEASURE	PORTFOLIO OF EVIDENCE
			Current status (Progress to date)	Demand (MFMA Circular 63)	Backlog (MFMA Circular 63)										
								R 70 000	PO10052 /IE00462/ FD10003 /FX10000/RX10001/CO10000/3115						
Single Whip	Enhancing democracy and social cohesion	None	1 Schools debate held within Dr Kenneth Kaunda District	1 Schools debate held within Dr Kenneth Kaunda District	Nil	KPI 55 Number of schools debate held within Dr Kenneth Kaunda District Single Whip	Outcome	1 schools debate held within Dr Kenneth Kaunda District by 30 June 2026	R 200 000	PO10053 /IE00042/ FD10003 /FX10000/RX10001/CO10000/3115	None	None	None	None	Concept document Report
									R 50 000						
									R 100 000						
								R 50 000	PO10053 /IE00462/ FD10003 /FX10000/RX10001/CO10000/3115						

NATIONAL LG PRIORITIES	BUILD A DEVELOPMENTAL STATE, IMPROVE PUBLIC SERVICE AND STRENGTHEN DEMOCRATIC INSTITUTION														
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KPA 2	TO PROMOTE GOOD GOVERNANCE														
OUTCOME 9	OUTPUT 5: TO STRENGTHEN PARTICIPATORY GOVERNANCE														
FUNCTIONAL AREA	STRATEGIC OBJECTIVE	MUNICIPAL POWERS & FUNCTIONS	BASELINE 2024/2025			KEY PERFORMANCE INDICATOR	KPI TYPE	ANNUAL TARGET	BUDGET	MSCOA DESCRIPTION	MID-YEAR TARGET	ACTUAL PERFORMANCE	REASONS FOR DEVIATION	CORRECTIVE MEASURE	PORTFOLIO OF EVIDENCE
			Current status (Progress to date)	Demand (MFMA Circular 63)	Backlog (MFMA Circular 63)										
Executive Mayor	To promote socio-economic development	None	400 food parcels supplied to distressed families identified	400 food parcels supplied to distressed families identified	Nil	KPI 56 Number of food parcels supplied to distressed families within Dr. Kenneth Kaunda District identified EM	Outcome	400 food parcels supplied to distressed families within Dr. Kenneth Kaunda District identified by 30 June 2026	R 250 000	PO10023 /IE00462/ FD10003 /FX1000 /RX1000 /CO1000/3105	200 food parcels supplied to distressed families within Dr. Kenneth Kaunda District identified by 31 December 2025	ACHIEVED	None	None	List of Beneficiaries
Executive Mayor	Promote Social Economic Development	None	5 Disability Organisations supported within Dr Kenneth Kaunda District Municipality in compliance to legislation	5 Disability Organisations supported within Dr Kenneth Kaunda District Municipality in compliance to legislation	Nil	KPI 57 Number of Disability Organisations supported EM		5 Disability Organisations supported within Dr Kenneth Kaunda District Municipality in compliance to legislation by 30 June 2026	R 140 000		3 Disability Organisations supported within Dr Kenneth Kaunda District Municipality in compliance to legislation by 31	ACHIEVED	Request from the community	None	Approved concept plan Attendance register Report
									R 30 000	PO10015 /IE00042/ FD10003 /FX1000 /RX1000 /CO1000/3105					
									R 40 000	PO10015 /IE00462/ FD10003 /FX1000 /RX1000 /CO1000/3105					

NATIONAL LG PRIORITIES	BUILD A DEVELOPMENTAL STATE, IMPROVE PUBLIC SERVICE AND STRENGTHEN DEMOCRATIC INSTITUTION														
	ENSURE SUSTAINABLE RESOURCE MANAGEMENT AND USE														
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OUTCOME 9	OUTPUT 5: TO STRENGTHEN PARTICIPATORY GOVERNANCE														
FUNCTIONAL AREA	STRATEGIC OBJECTIVE	MUNICIPAL POWERS & FUNCTIONS	BASELINE 2024/2025			KEY PERFORMANCE INDICATOR	KPI TYPE	ANNUAL TARGET	BUDGET	MSCOA DESCRIPTION	MID-YEAR TARGET	ACTUAL PERFORMANCE	REASONS FOR DEVIATION	CORRECTIVE MEASURE	PORTFOLIO OF EVIDENCE
			Current status (Progress to date)	Demand (MFMA Circular 63)	Backlog (MFMA Circular 63)										
								R 40 000	PO10015 /IE00485/ FD10003 /FX10000/RX10001/CO10000/3105	December 2025					
								R 30 000	PO10015 /IE00505/ FD10003 /FX10000/RX10001/CO10000/3105						
Executive Mayor	Promote Social Economic Development	None	5 Community Engagement on GBV and Femicide	5 GBV and Femicide Community Engagement held	Nil	KPI 58 Number of GBV and Femicide Community Engagement held within Dr Kenneth	Activity 5 GBV and Femicide Community Engagement held within Dr Kenneth Kaunda District Municipality	R 190 000 R 50 000	PO10017 /IE00042/ FD10003 /FX10000/RX10001/CO10000/3105	4 GBV and Femicide Community Engagement held within Dr Kenneth Kaunda	ACHIEVED 4 GBV and Femicide Community Engagement held within Dr Kenneth	None	None	Approved concept plan Attendance register Report	

NATIONAL LG PRIORITIES	BUILD A DEVELOPMENTAL STATE, IMPROVE PUBLIC SERVICE AND STRENGTHEN DEMOCRATIC INSTITUTION														
	ENSURE SUSTAINABLE RESOURCE MANAGEMENT AND USE														
KPA 2	TO PROMOTE GOOD GOVERNANCE														
OUTCOME 9	OUTPUT 5: TO STRENGTHEN PARTICIPATORY GOVERNANCE														
FUNCTIONAL AREA	STRATEGIC OBJECTIVE	MUNICIPAL POWERS & FUNCTIONS	BASELINE 2024/2025			KEY PERFORMANCE INDICATOR	KPI TYPE	ANNUAL TARGET	BUDGET	MSCOA DESCRIPTION	MID-YEAR TARGET	ACTUAL PERFORMANCE	REASONS FOR DEVIATION	CORRECTIVE MEASURE	PORTFOLIO OF EVIDENCE
			Current status (Progress to date)	Demand (MFMA Circular 63)	Backlog (MFMA Circular 63)										
						Kaunda District Municipality EM		by 31 March 2026	R 50 000	PO10017 /IE00462/ FD10003 /FX1000 /RX100 01/CO10 000/3105	District Municipality by 31 December 2025	Kaunda District Municipality by 31 December 2025			
									R 50 000	PO10017 /IE00485/ FD10003 /FX1000 /RX100 01/CO10 000/3105					
									R 40 000	PO10017 /IE00505/ FD10003 /FX1000 /RX100 01/CO10 000/3105					
		None			Nil	KPI 59	0		R 250 000			ACHIEVED	None	None	

NATIONAL LG PRIORITIES	BUILD A DEVELOPMENTAL STATE, IMPROVE PUBLIC SERVICE AND STRENGTHEN DEMOCRATIC INSTITUTION														
	ENSURE SUSTAINABLE RESOURCE MANAGEMENT AND USE														
KPA 2	TO PROMOTE GOOD GOVERNANCE														
OUTCOME 9	OUTPUT 5: TO STRENGTHEN PARTICIPATORY GOVERNANCE														
FUNCTIONAL AREA	STRATEGIC OBJECTIVE	MUNICIPAL POWERS & FUNCTIONS	BASELINE 2024/2025			KEY PERFORMANCE INDICATOR	KPI TYPE	ANNUAL TARGET	BUDGET	MSCOA DESCRIPTION	MID-YEAR TARGET	ACTUAL PERFORMANCE	REASONS FOR DEVIATION	CORRECTIVE MEASURE	PORTFOLIO OF EVIDENCE
			Current status (Progress to date)	Demand (MFMA Circular 63)	Backlog (MFMA Circular 63)										
Executive Mayor	Promote Social Economic Development		6 activities held for stakeholder support	6 activities held for stakeholder support		Number of activities held for stakeholder support within Dr Kenneth Kaunda District Municipality EM	6 activities held for stakeholder support within Dr Kenneth Kaunda District Municipality by 30 June 2026	R 100 000	PO100 19/IE00 042/FD 10003/ FX1000 0/RX10 001/CO 10000/ 3105	4 activities held for stakeholder support within Dr Kenneth Kaunda District Municipality by 31 December 2025	4 activities held for stakeholder support within Dr Kenneth Kaunda District Municipality by 31 December 2025				- Approved Concept plan - Attendance Register -Report
								R 50 000	PO100 19/IE00 462/FD 10003/ FX1000 0/RX10 001/CO 10000/ 3105						
								R 50 000	PO100 19/IE00 485/FD 10003/ FX1000 0/RX10 001/CO 10000/ 3105						

NATIONAL LG PRIORITIES	BUILD A DEVELOPMENTAL STATE, IMPROVE PUBLIC SERVICE AND STRENGTHEN DEMOCRATIC INSTITUTION														
	ENSURE SUSTAINABLE RESOURCE MANAGEMENT AND USE														
KPA 2	TO PROMOTE GOOD GOVERNANCE														
OUTCOME 9	OUTPUT 5: TO STRENGTHEN PARTICIPATORY GOVERNANCE														
FUNCTIONAL AREA	STRATEGIC OBJECTIVE	MUNICIPAL POWERS & FUNCTIONS	BASELINE 2024/2025			KEY PERFORMANCE INDICATOR	KPI TYPE	ANNUAL TARGET	BUDGET	MSCOA DESCRIPTION	MID-YEAR TARGET	ACTUAL PERFORMANCE	REASONS FOR DEVIATION	CORRECTIVE MEASURE	PORTFOLIO OF EVIDENCE
			Current status (Progress to date)	Demand (MFMA Circular 63)	Backlog (MFMA Circular 63)										
								R 50 000	PO10019/IE00505/FD10003/FX10000/RX10001/CO10000/3105						
Executive Mayor	Promote Social Economic Development	None	7 Military Veterans' programmes implemented	7 Military Veterans' programmes to be implemented	8 Military Veterans' programmes to be implemented	KPI 60 Number of Military Veterans' programmes implemented	Outcome 7 Military Veterans' programmes implemented within Dr Kenneth Kaunda District	R 240 000 R 50 000	PO10009/IE00042/FD10003/FX10000/RX10001/CO10000/3105	4 Military Veterans' programmes implemented within Dr Kenneth Kaunda District	ACHIEVED 4 Military Veterans' programmes implemented within Dr Kenneth Kaunda	None	None	Approved concept plan Attendance Register Report	

NATIONAL LG PRIORITIES	BUILD A DEVELOPMENTAL STATE, IMPROVE PUBLIC SERVICE AND STRENGTHEN DEMOCRATIC INSTITUTION														
	ENSURE SUSTAINABLE RESOURCE MANAGEMENT AND USE														
KPA 2	TO PROMOTE GOOD GOVERNANCE														
OUTCOME 9	OUTPUT 5: TO STRENGTHEN PARTICIPATORY GOVERNANCE														
FUNCTIONAL AREA	STRATEGIC OBJECTIVE	MUNICIPAL POWERS & FUNCTIONS	BASELINE 2024/2025			KEY PERFORMANCE INDICATOR	KPI TYPE	ANNUAL TARGET	BUDGET	MSCOA DESCRIPTION	MID-YEAR TARGET	ACTUAL PERFORMANCE	REASONS FOR DEVIATION	CORRECTIVE MEASURE	PORTFOLIO OF EVIDENCE
			Current status (Progress to date)	Demand (MFMA Circular 63)	Backlog (MFMA Circular 63)										
						EM	Municipality by 30 June 2026	R 80 000	PO10009 /IE00462/ FD10003 /FX1000 /RX100 01/CO10 000/3105	Municipality by 31 December 2025	District Municipality by 31 December 2025				
								R 40 000	PO10009 /IE00485/ FD10003 /FX1000 /RX100 01/CO10 000/3105						
								R 70 000	PO10009 /IE00505/ FD10003 /FX1000 /RX100 01/CO10 000/3105						
		None													
								R 430 000				ACHIEVED	None	None	

NATIONAL LG PRIORITIES	BUILD A DEVELOPMENTAL STATE, IMPROVE PUBLIC SERVICE AND STRENGTHEN DEMOCRATIC INSTITUTION														
KPA 2	ENSURE SUSTAINABLE RESOURCE MANAGEMENT AND USE														
OUTCOME 9	TO PROMOTE GOOD GOVERNANCE														
	OUTPUT 5: TO STRENGTHEN PARTICIPATORY GOVERNANCE														
FUNCTIONAL AREA	STRATEGIC OBJECTIVE	MUNICIPAL POWERS & FUNCTIONS	BASELINE 2024/2025			KEY PERFORMANCE INDICATOR	KPI TYPE	ANNUAL TARGET	BUDGET	MSCOA DESCRIPTION	MID-YEAR TARGET	ACTUAL PERFORMANCE	REASONS FOR DEVIATION	CORRECTIVE MEASURE	PORTFOLIO OF EVIDENCE
			Current status (Progress to date)	Demand (MFMA Circular 63)	Backlog (MFMA Circular 63)										
Executive Mayor	Promote Social Economic Development		7 Imbizos held for community feedback and service monitoring	7 Imbizos held for community feedback and service monitoring	8 Imbizos held for community feedback and service monitoring	KPI 61 Number of Imbizos held for community feedback and service monitoring held within Dr Kenneth Kaunda District Municipality EM	7 Imbizos held for community feedback and service monitoring held within Dr Kenneth Kaunda District Municipality by 30 June 2026	R 100 000	PO10013 /IE00042/ FD10003 /FX1000 /RX10001/CO1000/3105	4 Imbizos held for community feedback and service monitoring held within Dr Kenneth Kaunda District Municipality by 31 December 2025	4 Imbizos held for community feedback and service monitoring held within Dr Kenneth Kaunda District Municipality by 31 December 2025				Approved concept plan Invitations Imbizo Attendance register Imbizo report
								R 65 000	PO10013 /IE00462/ FD10003 /FX1000 /RX10001/CO1000/3105						
								R 135 000	PO10013 /IE00485/ FD10003 /FX1000 /RX10001/CO1000/3105						

NATIONAL LG PRIORITIES	BUILD A DEVELOPMENTAL STATE, IMPROVE PUBLIC SERVICE AND STRENGTHEN DEMOCRATIC INSTITUTION														
KPA 2	ENSURE SUSTAINABLE RESOURCE MANAGEMENT AND USE														
OUTCOME 9	TO PROMOTE GOOD GOVERNANCE														
	OUTPUT 5: TO STRENGTHEN PARTICIPATORY GOVERNANCE														
FUNCTIONAL AREA	STRATEGIC OBJECTIVE	MUNICIPAL POWERS & FUNCTIONS	BASELINE 2024/2025			KEY PERFORMANCE INDICATOR	KPI TYPE	ANNUAL TARGET	BUDGET	MSCOA DESCRIPTION	MID-YEAR TARGET	ACTUAL PERFORMANCE	REASONS FOR DEVIATION	CORRECTIVE MEASURE	PORTFOLIO OF EVIDENCE
			Current status (Progress to date)	Demand (MFMA Circular 63)	Backlog (MFMA Circular 63)										
								R 130 000	PO10013 /IE00505/ FD10003 /FX10000/RX10001/CO10000/3105						
Executive Mayor	Promote Social Economic Development	None	3 District Career Seminar hosted within Dr Kenneth Kaunda District Municipality	3 career development and support programs held	4 career development and support programs	KPI 62 Number of career development and support programs held within the Dr Kenneth Kaunda District Municipality EM	Outcome	3 career development and support programs held within Dr Kenneth Kaunda District Municipality by 30 June 2026	R 170 000	PO10014 /IE00042/ FD10003 /FX10000/RX10001/CO10000/3105	1 career development and support programs held within Dr Kenneth Kaunda District Municipality by 30 December 2025	ACHIEVED	None	None	Approved concept plan Attendance register Report
									R 50 000						
									R 70 000						

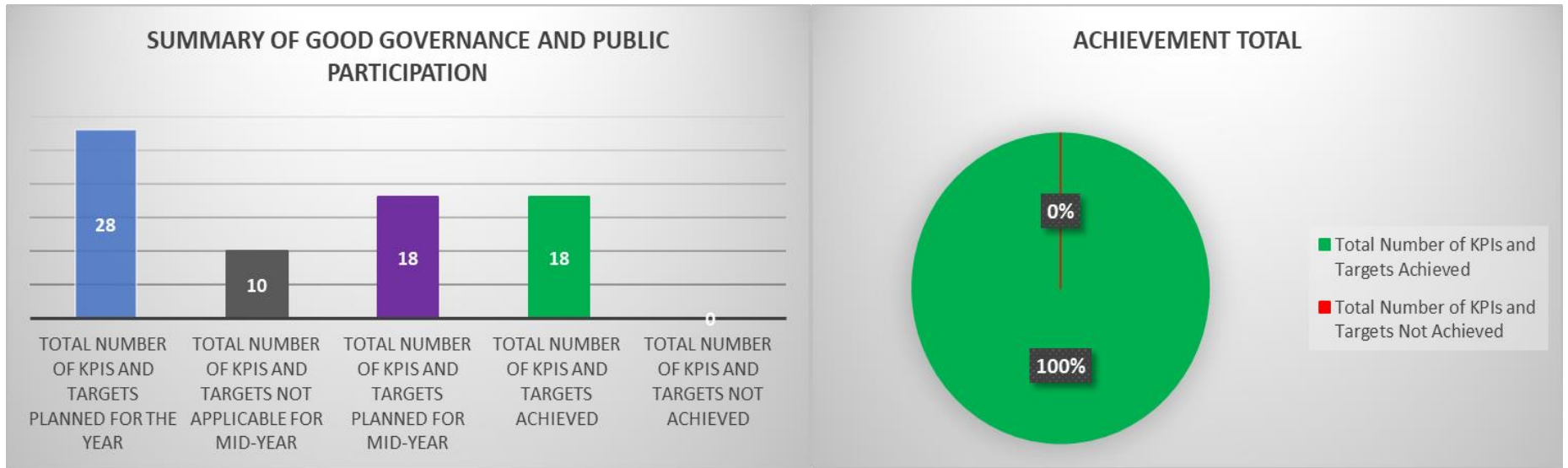
NATIONAL LG PRIORITIES	BUILD A DEVELOPMENTAL STATE, IMPROVE PUBLIC SERVICE AND STRENGTHEN DEMOCRATIC INSTITUTION														
KPA 2	ENSURE SUSTAINABLE RESOURCE MANAGEMENT AND USE														
OUTCOME 9	TO PROMOTE GOOD GOVERNANCE														
	OUTPUT 5: TO STRENGTHEN PARTICIPATORY GOVERNANCE														
FUNCTIONAL AREA	STRATEGIC OBJECTIVE	MUNICIPAL POWERS & FUNCTIONS	BASELINE 2024/2025			KEY PERFORMANCE INDICATOR	KPI TYPE	ANNUAL TARGET	BUDGET	MSCOA DESCRIPTION	MID-YEAR TARGET	ACTUAL PERFORMANCE	REASONS FOR DEVIATION	CORRECTIVE MEASURE	PORTFOLIO OF EVIDENCE
			Current status (Progress to date)	Demand (MFMA Circular 63)	Backlog (MFMA Circular 63)										
								R 50 000	PO10014 /IE00505/ FD10003 /FX10000/RX10001/CO10000/3105						
Executive Mayor	Promote Social Economic Development	None	4 partnership initiatives supported to unlock youth economic and social development	4 partnership initiatives supported to unlock youth economic and social development	5 partnership initiatives supported to unlock youth economic and social development	KPI 63 Number of partnership initiatives supported to unlock youth economic and social development within Dr Kenneth Kaunda District Municipality		R 150 000 (Shared Vote)		2 partnership initiatives supported to unlock youth economic and social development within Dr Kenneth Kaunda District Municipality by 31	ACHIEVED	None	None	Approved concept plan Attendance Register Report	
								R50 000	PO10018 /IE00042/ FD10003 /FX10000/RX10001/CO10000/3105		2 partnership initiatives supported to unlock youth economic and social development within Dr Kenneth Kaunda District Municipality by 31				
								R30 000	PO10018 /IE00462/ FD10003 /FX10000/RX10001/CO10000/3105						

NATIONAL LG PRIORITIES	BUILD A DEVELOPMENTAL STATE, IMPROVE PUBLIC SERVICE AND STRENGTHEN DEMOCRATIC INSTITUTION														
	ENSURE SUSTAINABLE RESOURCE MANAGEMENT AND USE														
KPA 2	TO PROMOTE GOOD GOVERNANCE														
OUTCOME 9	OUTPUT 5: TO STRENGTHEN PARTICIPATORY GOVERNANCE														
FUNCTIONAL AREA	STRATEGIC OBJECTIVE	MUNICIPAL POWERS & FUNCTIONS	BASELINE 2024/2025			KEY PERFORMANCE INDICATOR	KPI TYPE	ANNUAL TARGET	BUDGET	MSCOA DESCRIPTION	MID-YEAR TARGET	ACTUAL PERFORMANCE	REASONS FOR DEVIATION	CORRECTIVE MEASURE	PORTFOLIO OF EVIDENCE
			Current status (Progress to date)	Demand (MFMA Circular 63)	Backlog (MFMA Circular 63)										
						EM		R 40 000	PO10018 /IE00485/ FD10003 /FX1000 0/RX100 01/CO10 000/3105	December 2025	Municipality by 31				
								R 30 000	PO10018 /IE00505/ FD10003 /FX1000 0/RX100 01/CO10 000/3105						
Executive Mayor	Promote Social Economic Development	None	4 Youth health, safety and crime prevention programmes implemented	4 Youth health, safety and crime prevention programmes implemented	Nil	KPI 64 Number of Youth health, safety and crime prevention programmes	Output 4 Youth health, safety and crime prevention programmes implemented within Dr Kenneth Kaunda	R 150 000 (Shared Vote) R50 000	PO10018 /IE00042/ FD10003 /FX1000 0/RX100 01/CO10 000/3105	2 Youth health, safety and crime prevention programmes	ACHIEVED 2 Youth health, safety and crime prevention programmes	None	None	Approved concept plan Attendance Register	

NATIONAL LG PRIORITIES	BUILD A DEVELOPMENTAL STATE, IMPROVE PUBLIC SERVICE AND STRENGTHEN DEMOCRATIC INSTITUTION														
	ENSURE SUSTAINABLE RESOURCE MANAGEMENT AND USE														
KPA 2	TO PROMOTE GOOD GOVERNANCE														
OUTCOME 9	OUTPUT 5: TO STRENGTHEN PARTICIPATORY GOVERNANCE														
FUNCTIONAL AREA	STRATEGIC OBJECTIVE	MUNICIPAL POWERS & FUNCTIONS	BASELINE 2024/2025			KEY PERFORMANCE INDICATOR	KPI TYPE	ANNUAL TARGET	BUDGET	MSCOA DESCRIPTION	MID-YEAR TARGET	ACTUAL PERFORMANCE	REASONS FOR DEVIATION	CORRECTIVE MEASURE	PORTFOLIO OF EVIDENCE
			Current status (Progress to date)	Demand (MFMA Circular 63)	Backlog (MFMA Circular 63)										
						implemented within Dr Kenneth Kaunda District Municipality EM		District Municipality by 30 June 2026	R30 000	PO10018/IE00462/FD10003/FX10000/RX1001/CO10000/3105	implemented within Dr Kenneth Kaunda District Municipality by 31 December 2025	implemented within Dr Kenneth Kaunda District Municipality by 31 December 2025			Report
									R 40 000	PO10018/IE00485/FD10003/FX10000/RX10001/CO10000/3105					
									R 30 000	PO10018/IE00505/FD10003/FX10000/RX10001/CO10000/3105					

NATIONAL LG PRIORITIES	BUILD A DEVELOPMENTAL STATE, IMPROVE PUBLIC SERVICE AND STRENGTHEN DEMOCRATIC INSTITUTION														
	ENSURE SUSTAINABLE RESOURCE MANAGEMENT AND USE														
KPA 2	TO PROMOTE GOOD GOVERNANCE														
OUTCOME 9	OUTPUT 5: TO STRENGTHEN PARTICIPATORY GOVERNANCE														
FUNCTIONAL AREA	STRATEGIC OBJECTIVE	MUNICIPAL POWERS & FUNCTIONS	BASELINE 2024/2025			KEY PERFORMANCE INDICATOR	KPI TYPE	ANNUAL TARGET	BUDGET	MSCOA DESCRIPTION	MID-YEAR TARGET	ACTUAL PERFORMANCE	REASONS FOR DEVIATION	CORRECTIVE MEASURE	PORTFOLIO OF EVIDENCE
			Current status (Progress to date)	Demand (MFMA Circular 63)	Backlog (MFMA Circular 63)										
Executive Mayor	Promote Social Economic Development	None	100% of students within Dr. Kenneth Kaunda District validated and awarded with financial assistance	Funding qualifying students	Nil	KPI 65 % expenditure on students within Dr. Kenneth Kaunda District assisted with financial assistance in Higher learning institutions EM	Outcome	100% expenditure on students within Dr. Kenneth Kaunda District assisted with financial assistance in Higher learning institutions by 30 June 2026	R 1 000 000	PO10028 /IE00565/ FD10003 /FX1000 /RX10001/CO1000/3105	None	None	None	None	Report on students awarded financial assistance

SUMMARY OF PERFORMANCE: GOOD GOVERNANCE AND PUBLIC PARTICIPATION



KPA 6: SPATIAL RATIONALE

KPA 6: SPATIAL RATIONALE

DISASTER RISK MANAGEMENT

NATIONAL LG PRIORITIES	BUILD A DEVELOPMENTAL STATE, IMPROVE PUBLIC SERVICE AND STRENGTHEN DEMOCRATIC INSTITUTION														
	ENSURE SUSTAINABLE RESOURCE MANAGEMENT AND USE														
KPA 2	TO PROMOTE GOOD GOVERNANCE														
OUTCOME 9	OUTPUT 5: TO STRENGTHEN PARTICIPATORY GOVERNANCE														
Functional Area	STRATEGIC OBJECTIVE	MUNICIPAL POWERS & FUNCTION	BASELINE 2024/2025			KEY PERFORMANCE INDICATOR	KPI TYPE	ANNUAL TARGET	BUDGET	MSCOA DESCRIPTION	MID-YEAR TARGET	ACTUAL PERFORMANCE	REASONS FOR DEVIATION	CORRECTIVE MEASURE	PORTFOLIO OF EVIDENCE
			Current status (Progress to date)	Demand (MFMA Circular 63)	Backlog (MFMA Circular 63)										
Fire Services	To ensure fire services	Fire Services	60 Fire Safety Inspections conducted	60 Fire Safety inspections to be conducted	Nil	KPI 66 Number of Fire Safety Inspections within Dr. Kenneth Kaunda District conducted FIRE	Activity	60 Fire Safety Inspections within Dr. Kenneth Kaunda District conducted by 30 June 2026	OPEX	-	30 Fire Inspections within Dr. Kenneth Kaunda District conducted by 31 December 2025	ACHIEVED 30 Fire Inspections within Dr. Kenneth Kaunda District conducted by 31 December 2025	None	None	Fire Inspection Reports
Disaster Risk Management	To ensure disaster risk management	Disaster Risk Management	International Disaster Risk Reduction event conducted	International Disaster Risk Reduction event conducted	Nil	KPI 67 Number of International Disaster Risk Reduction events held within Dr. Kenneth Kaunda District conducted DRM	Output	1 International; Disaster Risk Reduction event conducted by 31 December 2025	R 460 000	1 International; Disaster Risk Reduction event conducted by 31 December 2025	ACHIEVED 1 International; Disaster Risk Reduction event conducted by 31 December 2025	None	None	Reports and Attendance Registers	
									R 430 000						
									R 50 000						PO10138 /IE00042/ FD10003/ FX10010/ RX10001/ CO10000 /3905
		R 120 000	PO10138 /IE00022/ FD10003/ FX10010/ RX10001/												

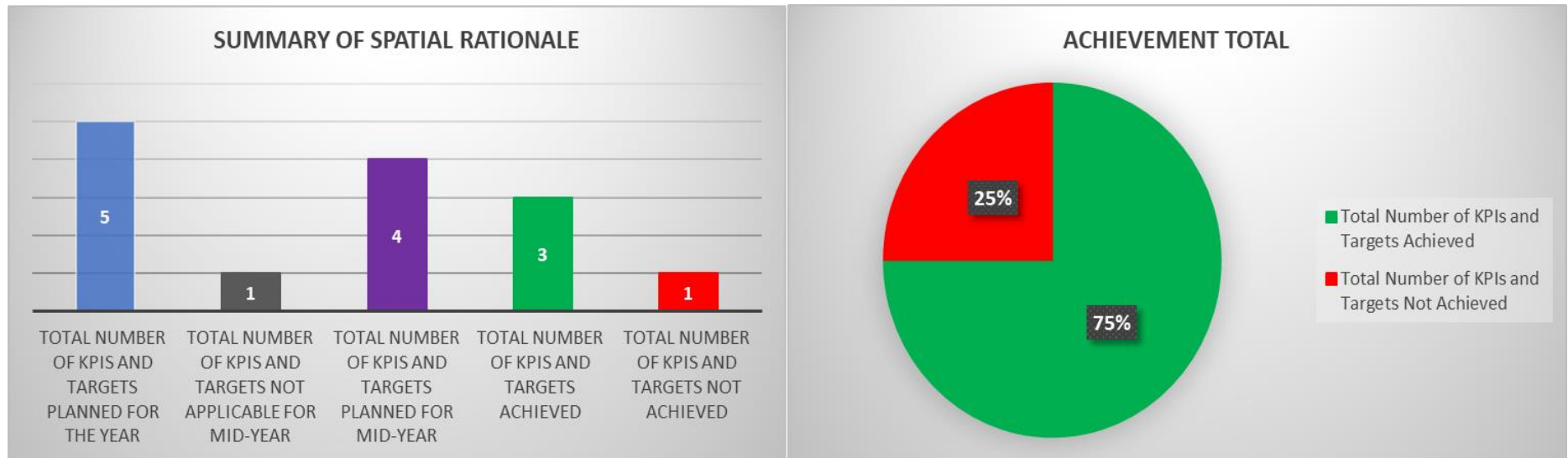
NATIONAL LG PRIORITIES	BUILD A DEVELOPMENTAL STATE, IMPROVE PUBLIC SERVICE AND STRENGTHEN DEMOCRATIC INSTITUTION														
	ENSURE SUSTAINABLE RESOURCE MANAGEMENT AND USE														
KPA 2	TO PROMOTE GOOD GOVERNANCE														
OUTCOME 9	OUTPUT 5: TO STRENGTHEN PARTICIPATORY GOVERNANCE														
Functional Area	STRATEGIC OBJECTIVE	MUNICIPAL POWERS & FUNCTION	BASELINE 2024/2025			KEY PERFORMANCE INDICATOR	KPI TYPE	ANNUAL TARGET	BUDGET	MSCOA DESCRIPTION	MID-YEAR TARGET	ACTUAL PERFORMANCE	REASONS FOR DEVIATION	CORRECTIVE MEASURE	PORTFOLIO OF EVIDENCE
			Current status (Progress to date)	Demand (MFMA Circular 63)	Backlog (MFMA Circular 63)										
									CO10000 /3905						
								R 200 000	PO10138 /IE00462/ FD10003/ FX10010/ RX10001/ CO10000 /3905						
								R 30 000	PO10138 /IE00485/ FD10003/ FX10010/ RX10001/ CO10000 /3905						
								R 30 000							
								R 30 000	PO10010 /IE00042/ FD10003/ FX10010/ RX10001/ CO10000 /3905						

NATIONAL LG PRIORITIES	BUILD A DEVELOPMENTAL STATE, IMPROVE PUBLIC SERVICE AND STRENGTHEN DEMOCRATIC INSTITUTION														
	ENSURE SUSTAINABLE RESOURCE MANAGEMENT AND USE														
KPA 2	TO PROMOTE GOOD GOVERNANCE														
OUTCOME 9	OUTPUT 5: TO STRENGTHEN PARTICIPATORY GOVERNANCE														
Functional Area	STRATEGIC OBJECTIVE	MUNICIPAL POWERS & FUNCTION	BASELINE 2024/2025			KEY PERFORMANCE INDICATOR	KPI TYPE	ANNUAL TARGET	BUDGET	MSCOA DESCRIPTION	MID-YEAR TARGET	ACTUAL PERFORMANCE	REASONS FOR DEVIATION	CORRECTIVE MEASURE	PORTFOLIO OF EVIDENCE
			Current status (Progress to date)	Demand (MFMA Circular 63)	Backlog (MFMA Circular 63)										
Fire services	To ensure disaster risk management	Disaster Risk Management	18 BESAFE Centre Activities conducted within Dr. Kenneth Kaunda District	18 BESAFE Centre Activities conducted	Nil	KPI 68 Number of BESAFE Centre Activities within Dr. Kenneth Kaunda District conducted DRM	Activity	9 BESAFE Centre Activities conducted within Dr. Kenneth Kaunda District by 31 March 2026	OPEX	-	6 BESAFE Centre Activities within Dr. Kenneth Kaunda District conducted by 31 December 2025	NOT ACHIEVED 5 BESAFE Centre Activities within Dr. Kenneth Kaunda District conducted by 31 December 2025	Staff Shortage. All Officer positions within Disaster Management are vacant.	Fillin g of positions	Reports and Attendance Registers
PO10138/IE00485/FD	To ensure disaster	Disaster Risk	3 Winter Awarene	3 Winter Awareness	Nil	KPI 69	Ac	R 460 000		None	None	None	None	None	1 Report
								R 430 000							

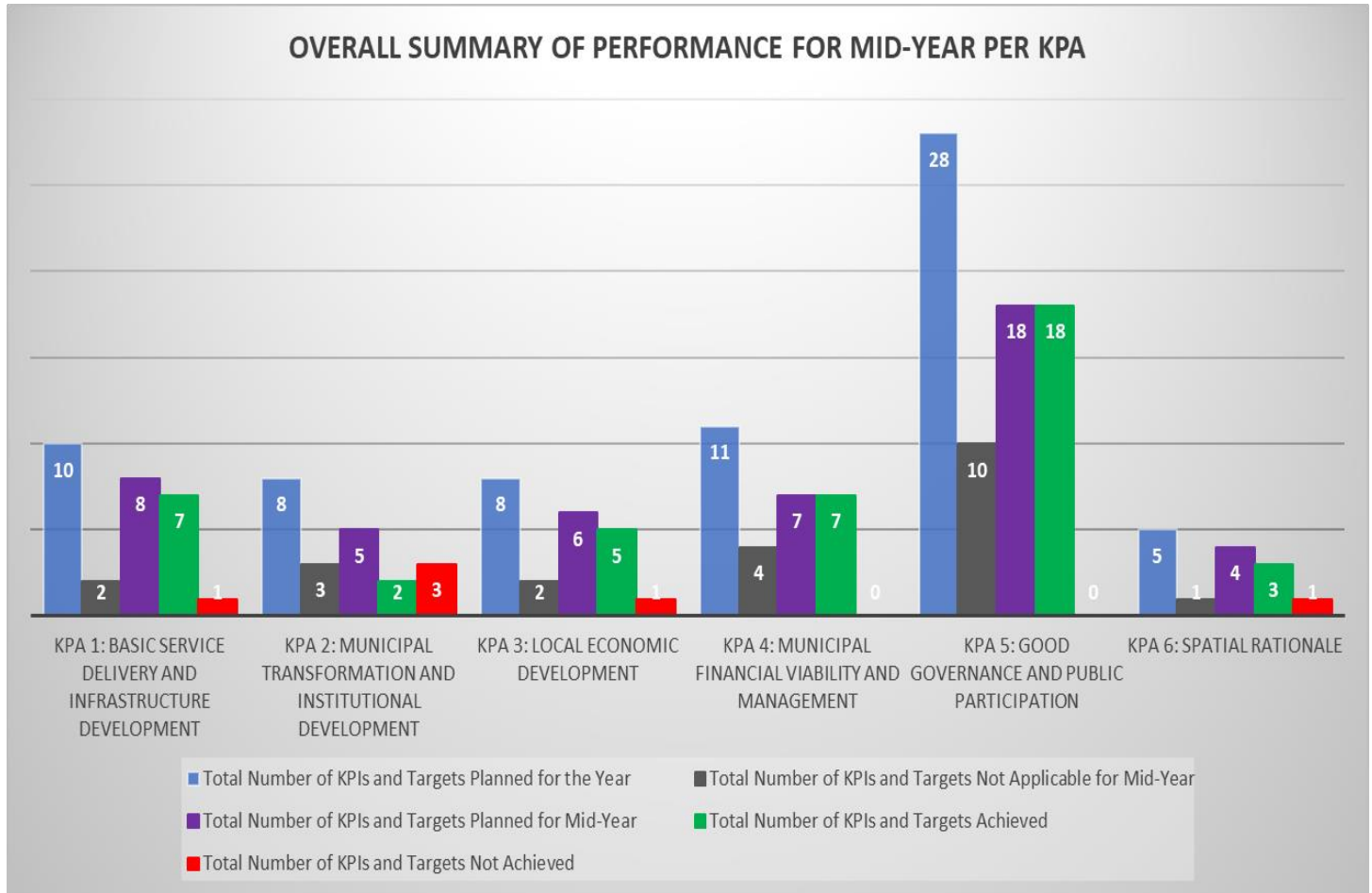
NATIONAL LG PRIORITIES	BUILD A DEVELOPMENTAL STATE, IMPROVE PUBLIC SERVICE AND STRENGTHEN DEMOCRATIC INSTITUTION														
KPA 2	ENSURE SUSTAINABLE RESOURCE MANAGEMENT AND USE														
OUTCOME 9	TO PROMOTE GOOD GOVERNANCE														
Functional Area	STRATEGIC OBJECTIVE	MUNICIPAL POWERS & FUNCTION	BASELINE 2024/2025			KEY PERFORMANCE INDICATOR	KPI TYPE	ANNUAL TARGET	BUDGET	MSCOA DESCRIPTION	MID-YEAR TARGET	ACTUAL PERFORMANCE	REASONS FOR DEVIATION	CORRECTIVE MEASURE	PORTFOLIO OF EVIDENCE
10003/FX10010/RX10001/CO10000/3905	risk management	Management	Current status (Progress to date)	Demand (MFMA Circular 63)	Backlog (MFMA Circular 63)	Number of Winter Awareness campaigns within Dr. Kenneth Kaunda District conducted DRM	3 Winter Awareness Campaign conducted within Dr. Kenneth Kaunda District by 30 June 2026	R 50 000	PO10138/IE00042/FD10003/FX10010/RX10001/CO10000/3905						and Attendance Registers
					R 120 000			PO10138/IE00022/FD10003/FX10010/RX10001/CO10000/3905							
					R 200 000			PO10138/IE00462/FD10003/FX10010/RX10001/CO10000/3905							

NATIONAL LG PRIORITIES	BUILD A DEVELOPMENTAL STATE, IMPROVE PUBLIC SERVICE AND STRENGTHEN DEMOCRATIC INSTITUTION														
	ENSURE SUSTAINABLE RESOURCE MANAGEMENT AND USE														
KPA 2	TO PROMOTE GOOD GOVERNANCE														
OUTCOME 9	OUTPUT 5: TO STRENGTHEN PARTICIPATORY GOVERNANCE														
Functional Area	STRATEGIC OBJECTIVE	MUNICIPAL POWERS & FUNCTION	BASELINE 2024/2025			KEY PERFORMANCE INDICATOR	KPI TYPE	ANNUAL TARGET	BUDGET	MSCOA DESCRIPTION	MID-YEAR TARGET	ACTUAL PERFORMANCE	REASONS FOR DEVIATION	CORRECTIVE MEASURE	PORTFOLIO OF EVIDENCE
			Current status (Progress to date)	Demand (MFMA Circular 63)	Backlog (MFMA Circular 63)										
								R 60 000	PO10138 /IE00485/ FD10003/ FX10010/ RX10001/ CO10000 /3905						
								R 30 000	PO10139 /IE00042/ FD10003/ FX10010/ RX10001/ CO10000 /3905						
Disaster Risk Management	Good Governance	Disaster Risk Management	4 Disaster Advisory Forums conducted	4 Disaster Advisory Forums conducted	Nil	KPI 70 Number of Disaster Advisory Forums Conducted DRM	Activity	4 Disaster Advisory Forums Conducted by 30 June 2026	OPEX	-	2 Disaster Advisory Forum Conducted by 31 December 2025	ACHIEVED 2 Disaster Advisory Forum Conducted by 31 December 2025	None	None	Reports and Attendance Registers

SUMMARY OF PERFORMANCE: SPATIAL RATIONALE



SUMMARY OF ORGANISATIONAL PERFORMANCE



2024/25 ANNUAL REPORT AND PROGRESS ON RESOLVING PROBLEMS IDENTIFIED IN THE ANNUAL REPORT

- The 2024/25 Annual Report has been sent to AGSA for review before tabling
- The Annual Report will be tabled in Council on the 29 January 2026
- The municipality has developed a Post Audit Action Plan, that addresses issues raised by the AGSA
- Progress on the Post Audit Action Plan will be tracked on a monthly basis

QUALITY CERTIFICATE

I **Mokgatlhe John Ratlhogo**, the Municipal Manager of Dr Kenneth Kaunda District Municipality (DC40),

hereby certify that-

- **2025/26 Mid-Year Budget and Performance Assessment Report**

For the months of **01 July 2025 to 31 December 2025** has been prepared in accordance with Section 72 of the Municipality Finance Management Act 56 of 2003 and regulations made under that Act.



M.J RATLHOGO



DATE



**DR. KENNETH
KAUNDA**

DISTRICT MUNICIPALITY



EXPLORING PROSPERITY

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