

2024/25

# **SERVICE DELIVERY & BUDGET IMPLEMENTATION PLAN**

(DRAFT)

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## 1. INTRODUCTION AND OVERVIEW

### a. PURPOSE OF REPORT

The purpose of this report is to provide an executive summary of the legislative framework that prescribes an SDBIP.

The 2024/25 Top Layer SDBIP attached to this report is hereby submitted for approval. It indicates the planned performance targets of Witzenberg Municipality for the period 1 July 2024 to 30 June 2025.

The Top Layer of the SDBIP is made up of the following components:

- One-year detailed plan, with a three-year capital plan
- The necessary components include:
  - Monthly projection of revenue to be collected for each Source (*Expected Revenue to be collected*)
  - Monthly projects of expenditure (operating and capital) and revenue for each vote (*S71 format*)
  - Quarterly projects of Services Delivery Targets and performance indicators for each vote. (*Non-financial measurable performance objectives in the form of targets and indicators. Level and standard of service being provided to the community*)

- Detailed capital works plan broken down by ward over three years.

## b. LEGISLATIVE FRAMEWORK & GENERAL INFORMATION PERTAINING TO THE SDBIP

The Municipal Finance Management Act No. 56 of 2003 (MFMA) and National Treasury MFMA Circular No. 13 requires that municipalities must prepare a service delivery budget implementation plan (SDBIP) indicating how the budget and the strategic objectives of Council will be implemented. The SDBIP is prepared in terms of Section 53(1)(c)(ii) of the Municipal Finance Management (MFMA), National Treasury MFMA Circular No. 13 and the Budgeting and Reporting Regulation.

The SDBIP serves as a “contract” between the administration, council and community expressing the goals and objectives set by the council as quantifiable outcomes that can be implemented by the administration in the applicable financial year. It provides the link between the mayor, the council (executive) and the administration, and facilitates the process for holding management accountable for its performance. It is therefore a management, implementation and monitoring tool that will assist the mayor, councillors, municipal manager, senior managers, and community to monitor the municipality’s performance on a quarterly basis. The SDBIP will ensure that appropriate information is circulated internally and externally for purposes of monitoring the implementation of the budget, the execution of projects, the performance of senior management and the achievement of the strategic objectives set by council.

The SDBIP sets in-year information, such as quarterly service delivery and monthly budget targets, and links each service delivery output to the budget of the municipality, thus providing credible management information and a detailed plan for how the municipality will provide such services with the inputs and financial resources that will be utilized. The SDBIP will determine the performance agreements of the municipal manager and senior managers, including the outputs and deadlines for which they will be held responsible. Expenditure information (for capital projects and services) per municipal ward is provided so that each output can be broken down per ward, where it is possible to support ward councillors to provide feedback to their communities on progress with service delivery.

As mentioned before, it is a vital monitoring tool for the mayor and council to monitor in-year performance of the municipal manager and for the municipal manager to monitor the performance of all managers in the municipality within the financial year. This enables the mayor and municipal manager to be pro-active and take remedial steps, if necessary, in the event of poor performance.

The SDBIP is a layered plan that consists of a top layer and a supporting layer namely the departmental SDBIP.

## 2. TOP LAYER SDBIP (MUNICIPAL SCORECARD)

Circular 13, as well as the municipal budget and reporting regulations prescribe the submission of a Top Layer SDBIP, which is focused on outcomes, to the mayor with the budget. The Top Layer SDBIP contains the consolidated service delivery targets and in-year deadlines and links such targets to top management. Only the Top Layer SDBIP will be made public and tabled before the council. The Top Layer SDBIP should also include per ward information, particularly for key expenditure items on capital projects and service delivery. This will enable each ward councillor and ward committee to oversee service delivery in their ward. The Top Layer SDBIP and its targets cannot be revised without notifying the council, and if changes are made in service delivery targets and performance indicators, this must be with the approval of the council, following approval of an adjustments budget (section 54(1)(c) of MFMA). Council approval is necessary to ensure that the mayor or municipal manager do not revise service delivery targets downwards in the event where there is poor performance.

The Top Layer of the SDBIP must be submitted for approval to the mayor within 14 days after the approval of the budget. The Top Layer SDBIP must be approved by the mayor within 28 days after the budget has been approved to ensure compliance with the above-mentioned legislation and published on the municipal website.

### 3. DEPARTMENTAL SDBIP

A detailed departmental SDBIP, which is focused on operational performance, will be prepared for each municipal department. This SDBIP provides more detail on each output for which top management is responsible. The Top Layer SDBIP is therefore the summary of all the departmental SDBIP's.

### 4. FACTORS CONSIDERED FOR THE COMPILATION OF THE TOP LAYER SDBIP

The IDP is considered as the 5-year strategic plan for the municipality and therefore provides an outline of Witzenberg Municipality's vision, mission, objectives, and operational and service delivery indicators that are realistic and attainable.

The Top Layer SDBIP was drafted through a one-on-one consultation with the Municipal Manager and all the directors. After the completion of the draft Top Layer SDBIP, the Municipal Manager had one on one sessions with his directors to finalise the Top Layer SDBIP. The following were considered during the development of the SDBIP:

- Alignment with the IDP, National KPA's, Municipal KPA's and IDP objectives
- Alignment with the budget
- Oversight Committee Report on the Annual Report of 2022/23
- Annual Report of 2022/23
- The risks identified by the Internal Auditor during the municipal risk analysis.
- Areas to be addressed and root causes of the Auditor-General management letter COMAFS as well as the risks identified during the audit of the 2022/23 Annual Report
- Mid-Year Performance Report (Section 72) for 2023/24

### 5. MFMA CIRCULAR 88: NATIONAL INDICATORS

To be implemented as a pilot process in the 2021/22 to 2024/25 financial years, intermediate cities, district, and local municipalities will not be required to incorporate the indicators in their existing performance indicator tables in the IDP and SDBIP. Instead, these indicators should find expression in a dedicated Annexure to the IDP and SDBIP which clearly indicates the MFMA Circular No. 88 indicators applicable to the municipality at Tier 1 and 2 levels of readiness. For this pilot process, the applicable indicators as included in the Annexures will be monitored and reported on, on a quarterly and annual basis, to the DCoG and the relevant provincial. No reporting in the MSA section 46 statutory annual performance report (APR) will be required. This "parallel" pilot process will allow and encourage municipalities to plan, implement and report on the MFMA Circular No. 88 indicators, without limiting their statutory performance planning and reporting in fear of audit findings before they have not adequately institutionalized the process.

MFMA Circular 88: National Indicators

Annexure A

MFMA Circular 88: Compliance Questions

Annexure B

### 6. SECTION 53(1)(c)(II) – SUBMISSION TO THE MAYOR

The adjusted top layer service delivery budget implementation plan, indicating how the budget and the strategic objectives of Council will be implemented, is herewith submitted in terms of Section 53(1)(c)(ii) of the Municipal

Finance Management Act (MFMA), MFMA Circular No. 13 and the Budgeting and Reporting Regulation for the necessary approval.

Print Name            D NASSON

Municipal Manager of Witzenberg Municipality

Signature

Date

## 7. SECTION 53(1)(c)(II) – APPROVAL BY THE MAYOR

The adjusted top layer service delivery budget implementation plan is herewith approved in terms of Section 53(1)(c)(ii) of the Municipal Finance Management Act (MFMA).

Print Name

Mayor of Witzenberg Municipality

Signature

Date

## 8. STRATEGIC MAP

| <i>WITZENBERG MUNICIPALITY: STRATEGIC MAP 2024/25</i>                           |  |               |                                 |                           |   |
|---|--|---------------|---------------------------------|---------------------------|---|
| Vision  | Mission  | Municipal KPA |                                 | Pre-determined Objectives |   |
| A municipality that cares for its community, creating growth and opportunities. | <p>The Witzenberg Municipality is committed to improve the quality of life of its community by:</p> <ul style="list-style-type: none"> <li>- Providing &amp; maintaining affordable services</li> <li>- Promoting Social &amp; Economic Development</li> <li>- The effective &amp; efficient use of resources</li> <li>- Effective stakeholder &amp; community participation.</li> </ul> | 1             | Essential Services              | 1,1                       | Sustainable provision & maintenance of basic infrastructure   |
|   |  |               |                                 | 1,2                       | Provide for the needs of informal settlements through improved services   |
|   |  | 2             | Governance                      | 2,1                       | Support Institutional Transformation & Development  |
|   |  |               |                                 | 2,2                       | Ensure financial viability.   |
|   |  |               |                                 | 2,3                       | To maintain and strengthen relations with international- & inter-governmental partners as well as the local community through the creation of participative structures. |
|   |  | 3             | Communal Services               | 3,1                       | Provide & maintain facilities that make citizens feel at home.  |
|   |  | 4             | Socio-Economic Support Services | 4,1                       | Support the poor & vulnerable through programmes & policy   |
|   |  |               |                                 | 4,2                       | Create an enabling environment to attract investment & support local economy.   |

## 9. FINANCIAL COMPONENT

### COMPONENT 1 – MONTHLY REVENUE BY SOURCE R'000

| Description                            | Budget Year 2024/25 |               |               |               |               |               |               |               |               |               |               |               |
|--|---------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| R thousand                             | July                | August        | Sept.         | October       | November      | December      | January       | February      | March         | April         | May           | June          |
| <b>Revenue By Source</b>               |                     |               |               |               |               |               |               |               |               |               |               |               |
| Property rates                         | 51 921              | 5 375         | 4 150         | 5 375         | 5 375         | 5 375         | 5 375         | 5 375         | 4 150         | 7 825         | 6 600         | 6 600         |
| Service charges - electricity revenue  | 47 656              | 43 291        | 43 291        | 30 197        | 30 197        | 25 832        | 25 832        | 34 562        | 38 927        | 43 291        | 38 927        | 30 197        |
| Service charges - water revenue        | 4 073               | 4 073         | 4 073         | 4 073         | 4 073         | 4 073         | 4 073         | 4 073         | 4 073         | 4 073         | 4 073         | 4 073         |
| Service charges - sanitation revenue   | 4 276               | 4 276         | 4 276         | 4 276         | 4 276         | 4 276         | 4 276         | 4 276         | 4 276         | 4 276         | 4 276         | 4 276         |
| Service charges - refuse revenue       | 2 814               | 2 814         | 2 814         | 2 814         | 2 814         | 2 814         | 2 814         | 2 814         | 2 814         | 2 814         | 2 814         | 2 814         |
| Service charges - other                | 852                 | 852           | 852           | 852           | 852           | 852           | 852           | 852           | 852           | 852           | 852           | 852           |
| Rental of facilities and equipment     | 504                 | 504           | 504           | 504           | 504           | 504           | 504           | 504           | 504           | 504           | 504           | 504           |
| Interest earned - external investments | 1 870               | 1 870         | 1 870         | 1 870         | 1 870         | 1 870         | 1 870         | 1 870         | 1 870         | 1 870         | 1 870         | 1 870         |
| Interest earned - outstanding debtors  | 2 260               | 2 260         | 2 260         | 2 260         | 2 260         | 2 260         | 2 260         | 2 260         | 2 260         | 2 260         | 2 260         | 2 260         |
| Dividends received                     | –                   | –             | –             | –             | –             | –             | –             | –             | –             | –             | –             | –             |
| Fines, penalties and forfeits          | 938                 | 938           | 938           | 938           | 938           | 938           | 938           | 938           | 938           | 938           | 938           | 938           |
| Licences and permits                   | –                   | –             | –             | –             | –             | –             | –             | –             | –             | –             | –             | –             |
| Agency services                        | –                   | –             | –             | –             | –             | –             | –             | –             | –             | –             | –             | –             |
| Transfers and subsidies                | 19 314              | 19 314        | 19 314        | 19 314        | 19 314        | 19 314        | 19 314        | 19 314        | 19 314        | 19 314        | 19 314        | 19 314        |
| Other revenue                          | 873                 | 872           | 872           | 869           | 869           | 868           | 868           | 870           | 871           | 872           | 871           | 939           |
| Gains                                  | –                   | –             | –             | –             | –             | –             | –             | –             | –             | –             | –             | –             |
| <b>Total Revenue</b>                   | <b>137 351</b>      | <b>86 439</b> | <b>85 214</b> | <b>73 342</b> | <b>73 342</b> | <b>68 976</b> | <b>68 976</b> | <b>77 708</b> | <b>80 848</b> | <b>88 889</b> | <b>83 298</b> | <b>74 636</b> |

## COMPONENT 2 – MONTHLY OPERATING EXPENDITURE BY VOTE R'000

| Description                     | Ref | Budget Year 2024/25 |               |                |               |               |               |               |               |               |               |               |                |
|---------------------------------|-----|---------------------|---------------|----------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|----------------|
| R thousand                      |     | July                | August        | Sept.          | October       | November      | December      | January       | February      | March         | April         | May           | June           |
| <b>Expenditure By Type</b>      |     |                     |               |                |               |               |               |               |               |               |               |               |                |
| Employee related costs          |     | 23 130              | 23 130        | 23 130         | 23 130        | 23 130        | 23 130        | 23 130        | 23 130        | 23 130        | 23 130        | 23 130        | 23 129         |
| Remuneration of councillors     |     | 1 026               | 1 026         | 1 026          | 1 026         | 1 026         | 1 026         | 1 026         | 1 026         | 1 026         | 1 026         | 1 026         | 1 026          |
| Debt impairment                 |     | 2 161               | 2 161         | 2 161          | 2 161         | 2 161         | 2 161         | 2 161         | 2 161         | 2 161         | 2 161         | 2 161         | 64 420         |
| Depreciation & asset impairment |     | –                   | –             | –              | –             | –             | –             | –             | –             | –             | –             | –             | –              |
| Finance charges                 |     | 856                 | 856           | 856            | 856           | 856           | 856           | 856           | 856           | 856           | 856           | 856           | 816            |
| Bulk purchases                  |     | 4 518               | 4 518         | 4 518          | 4 518         | 4 518         | 4 518         | 4 518         | 4 518         | 4 518         | 4 518         | 4 518         | 4 518          |
| Other materials                 |     | 41 267              | 3 784         | 48 764         | 22 525        | 22 525        | 22 525        | 18 777        | 26 274        | 30 022        | 33 770        | 26 274        | 78 750         |
| Contracted services             |     | 6 257               | 6 257         | 6 257          | 6 257         | 6 257         | 6 257         | 6 257         | 6 257         | 6 257         | 6 257         | 6 257         | 6 257          |
| Transfers and subsidies         |     | 3 087               | 3 087         | 3 087          | 3 087         | 3 087         | 3 087         | 3 087         | 3 087         | 3 087         | 3 087         | 3 087         | 3 157          |
| Other expenditure               |     | 10 695              | 10 695        | 10 695         | 10 695        | 10 695        | 10 695        | 10 695        | 10 695        | 10 695        | 10 695        | 10 695        | (51 525)       |
| Losses                          |     | –                   | –             | –              | –             | –             | –             | –             | –             | –             | –             | –             | –              |
| <b>Total Expenditure</b>        |     | <b>92 997</b>       | <b>55 514</b> | <b>100 493</b> | <b>74 255</b> | <b>74 255</b> | <b>74 255</b> | <b>70 507</b> | <b>78 003</b> | <b>81 752</b> | <b>85 500</b> | <b>78 003</b> | <b>130 549</b> |



## COMPONENT 3 – MONTHLY CAPITAL EXPENDITURE

KEY PERFORMANCE AREA: 1. ESSENTIAL SERVICES

Strategic Objective: 1.1 Sustainable provision and maintenance of basic infrastructure

| Department          | Description                                | Funding Source | Budget 2024 2025 | Project Start Date | Project End Date | Jul | Aug       | Sep       | Oct       | Nov       | Dec       | Jan | Feb       | Mar       | Apr       | May       | Jun |
|---------------------|--|----------------|------------------|--------------------|------------------|-----|-----------|-----------|-----------|-----------|-----------|-----|-----------|-----------|-----------|-----------|-----|
| Electricity Adminis | MV Substation Equipment                    | CRR            | 500 000          | 2024/07/15         | 2025/03/15       |     |           |           |           | 200 000   |           |     |           | 300 000   |           |           |     |
| Electricity Adminis | Upgrade on electrical network renewable    | CRR            | 500 000          | 2024/07/15         | 2025/03/15       |     |           |           |           | 200 000   |           |     |           | 300 000   |           |           |     |
| Electricity Adminis | Upgrade of LV Network Cables               | CRR            | 500 000          | 2024/07/15         | 2025/03/15       |     |           |           |           | 200 000   |           |     |           | 300 000   |           |           |     |
| Electricity Adminis | MV Network Equipment                       | CRR            | 500 000          | 2024/07/15         | 2025/03/15       |     |           |           |           | 200 000   |           |     |           | 300 000   |           |           |     |
| Electricity Adminis | Upgrade of MV Cables                       | CRR            | 500 000          | 2024/07/15         | 2025/03/15       |     |           |           |           | 200 000   |           |     |           | 300 000   |           |           |     |
| Electricity Adminis | Tools & Equipment                          | CRR            | 150 000          | 2024/07/15         | 2024/11/15       |     |           |           |           | 150 000   |           |     |           |           |           |           |     |
| Roads               | Network streets                            | CRR            | 5 000 000        | 2024/07/15         | 2025/04/15       |     |           |           | 500 000   |           | 1 000 000 |     | 1 000 000 | 1 000 000 | 1 500 000 |           |     |
| Roads               | Tools & Equipment                          | CRR            | 50 000           | 2024/07/15         | 2024/09/15       |     |           | 50 000    |           |           |           |     |           |           |           |           |     |
| Roads               | Wolseley rehabilitation roads              | MIG            | 1 751 097        | 2024/07/15         | 2024/11/15       |     | 500 000   | 500 000   | 751 097   |           |           |     |           |           |           |           |     |
| Sewerage            | Aerator replacement programme              | CRR            | 500 000          | 2024/07/15         | 2024/11/15       |     |           |           |           | 500 000   |           |     |           |           |           |           |     |
| Sewerage            | Refurbishment WWTW                         | CRR            | 750 000          | 2024/07/15         | 2025/03/15       |     |           |           |           | 250 000   |           |     |           | 500 000   |           |           |     |
| Sewerage            | Sewer Pumps-replacement                    | CRR            | 250 000          | 2024/07/15         | 2025/03/15       |     |           |           |           |           |           |     |           | 250 000   |           |           |     |
| Sewerage            | Sewer Network Replacement                  | CRR            | 750 000          | 2024/07/15         | 2025/04/15       |     |           |           |           | 250 000   |           |     |           |           |           | 500 000   |     |
| Sewerage            | Security upgrades                          | CRR            | 600 000          | 2024/07/15         | 2024/12/15       |     |           | 300 000   |           |           | 300 000   |     |           |           |           |           |     |
| Sewerage            | Upgrade WWTW Wolseley                      | WSIG           | 13 043 478       | 2024/02/15         | 2025/04/15       |     | 1 500 000 | 1 000 000 | 1 500 000 | 1 500 000 |           |     | 2 500 000 | 2 500 000 | 2 543 478 |           |     |
| Solid Waste Dispo   | Bulk waste container bins                  | CRR            | 100 000          | 2024/07/15         | 2024/09/15       |     |           | 100 000   |           |           |           |     |           |           |           |           |     |
| Storm Water         | Network - Storm Water Upgrading            | CRR            | 450 000          | 2024/07/15         | 2024/11/15       |     |           |           | 250 000   | 200 000   |           |     |           |           |           |           |     |
| Water Distribution  | Infrastructure Management System           | CRR            | 200 000          | 2024/07/15         | 2024/09/15       |     |           | 200 000   |           |           |           |     |           |           |           |           |     |
| Water Distribution  | Plant & Equipment                          | CRR            | 50 000           | 2024/07/15         | 2024/09/15       |     |           | 50 000    |           |           |           |     |           |           |           |           |     |
| Water Distribution  | Security upgrades                          | CRR            | 500 000          | 2024/07/15         | 2024/11/15       |     |           | 250 000   |           | 250 000   |           |     |           |           |           |           |     |
| Water Distribution  | Network- Water Pipes & Valve Replaceme     | CRR            | 750 000          | 2024/07/15         | 2025/04/15       |     |           |           |           | 450 000   |           |     |           |           | 300 000   |           |     |
| Water Distribution  | Tulbagh Reservoir                          | MIG            | 6 936 051        | 2023/08/15         | 2025/03/15       |     | 500 000   |           | 1 500 000 | 1 500 000 | 500 000   |     | 1 500 000 | 1 436 051 |           |           |     |
| Water Distribution  | Tierhokskloof bulk pipeline                | MIG            | 10 069 374       | 2023/04/15         | 2025/04/15       |     | 1 000 000 | 500 000   | 1 500 000 | 1 500 000 | 250 000   |     | 2 500 000 | 1 500 000 | 1 319 374 |           |     |
| Water Distribution  | Tierhokskloof bulk pipeline (own contribut | CRR            | 2 577 000        | 2023/04/15         | 2025/04/15       |     |           |           |           |           |           |     |           |           | 1 500 000 | 1 077 000 |     |
| Water Distribution  | Nduli: Upgrade & replace water pipe line a | MIG            | 2 660 869        | 2024/07/15         | 2025/04/15       |     |           |           |           | 500 000   | 500 000   |     | 1 000 000 | 660 869   |           |           |     |
| Water Distribution  | Nduli: Upgrade & replace water pipe line a | CRR            | 252 174          | 2024/07/15         | 2025/04/15       |     |           |           |           |           |           |     |           |           | 252 174   |           |     |

Strategic Objective: 1.2 Provide for the needs of Informal Settlements through improved services

| Department | Description              | Funding Source | Budget 2024 2025 | Project Start Date | Project End Date | Jul | Aug | Sep | Oct | Nov | Dec | Jan       | Feb | Mar | Apr | May | Jun |
|------------|--------------------------|----------------|------------------|--------------------|------------------|-----|-----|-----|-----|-----|-----|-----------|-----|-----|-----|-----|-----|
| Roads      | Nduli 188 Serviced sites | IHSDG          | 1 332 174        | 2024/10/15         | 2026/05/15       |     |     |     |     |     |     | 1 332 174 |     |     |     |     |     |

KEY PERFORMANCE AREA: 2. GOVERNANCE

Strategic Objective: 2.1 Support Institutional Transformation and Development

| Department       | Description                 | Funding Source | Budget 2024 2025 | Project Start Date | Project End Date | Jul | Aug | Sep     | Oct    | Nov     | Dec | Jan     | Feb | Mar     | Apr     | May | Jun |
|------------------|-----------------------------|----------------|------------------|--------------------|------------------|-----|-----|---------|--------|---------|-----|---------|-----|---------|---------|-----|-----|
| Dir Comm         | Office Equipment            | CRR            | 30 000           | 2024/07/15         | 2025/04/15       |     |     |         | 10 000 |         |     |         |     |         | 20 000  |     |     |
| Dir Corp         | Office Equipment            | CRR            | 30 000           | 2024/07/15         | 2025/04/15       |     |     |         | 10 000 |         |     |         |     |         | 20 000  |     |     |
| Dir Fin          | Office Equipment            | CRR            | 30 000           | 2024/07/15         | 2025/04/15       |     |     |         | 10 000 |         |     |         |     |         | 20 000  |     |     |
| Dir Tech         | Office Equipment (Director) | CRR            | 30 000           | 2024/07/15         | 2025/04/15       |     |     |         | 10 000 |         |     |         |     |         | 20 000  |     |     |
| Fleet Management | Vehicle Replacement Program | CRR            | 1 000 000        | 2024/07/15         | 2025/03/15       |     |     |         |        | 500 000 |     |         |     | 500 000 |         |     |     |
| Fleet Management | Tools & Equipment           | CRR            | 50 000           | 2024/07/15         | 2024/09/15       |     |     | 50 000  |        |         |     |         |     |         |         |     |     |
| Fleet Management | Workshop Building Upgrade   | CRR            | 300 000          | 2024/07/15         | 2025/03/15       |     |     |         |        | 150 000 |     |         |     | 150 000 |         |     |     |
| Human Resources  | Electronic overtime system  | CRR            | 80 000           | 2024/07/15         | 2024/09/15       |     |     | 80 000  |        |         |     |         |     |         |         |     |     |
| Information Tech | IT Equipment                | CRR            | 350 000          | 2024/07/15         | 2025/04/15       |     |     | 50 000  |        |         |     | 100 000 |     |         | 200 000 |     |     |
| Municipal Manag  | Office Equipment            | CRR            | 30 000           | 2024/07/15         | 2025/04/15       |     |     |         | 10 000 |         |     |         |     |         | 20 000  |     |     |
| Town Planning &  | Filing Cabinets             | CRR            | 200 000          | 2024/07/15         | 2024/09/15       |     |     | 200 000 |        |         |     |         |     |         |         |     |     |

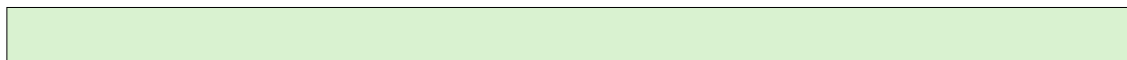
Strategic Objective: 2.3 Maintain & Strengthen Relations

| Department    | Description                              | Funding Source | Budget 2024 2025 | Project Start Date | Project End Date | Jul | Aug | Sep | Oct     | Nov | Dec | Jan | Feb | Mar | Apr | May | Jun |
|---------------|--|----------------|------------------|--------------------|------------------|-----|-----|-----|---------|-----|-----|-----|-----|-----|-----|-----|-----|
| Communication | Access Control - Furniture and Equipment | CRR            | 100 000          | 2024/07/15         | 2024/10/15       |     |     |     | 100 000 |     |     |     |     |     |     |     |     |

KEY PERFORMANCE AREA: 3. COMMUNAL SERVICES

Strategic Objective: 3.1 Provide and Maintain Facilities and Environment that make citizens feel at home

| Department          | Description                             | Funding Source | Budget 2024 2025 | Project Start Date | Project End Date | Jul | Aug     | Sep     | Oct     | Nov     | Dec | Jan | Feb       | Mar       | Apr       | May | Jun |
|---------------------|---|----------------|------------------|--------------------|------------------|-----|---------|---------|---------|---------|-----|-----|-----------|-----------|-----------|-----|-----|
| Cemeteries          | Expanding of Cemetery                   | CRR            | 100 000          | 2024/07/15         | 2025/02/15       |     |         |         |         |         |     |     | 100 000   |           |           |     |     |
| Community Parks     | Chainsaws                               | CRR            | 50 000           | 2024/07/15         | 2024/09/15       |     |         | 50 000  |         |         |     |     |           |           |           |     |     |
| Community Parks     | Brushcutters                            | CRR            | 50 000           | 2024/07/15         | 2024/09/15       |     |         | 50 000  |         |         |     |     |           |           |           |     |     |
| Electricity Streetl | Upgrade of Streetlights                 | CRR            | 50 000           | 2024/07/15         | 2024/10/15       |     |         |         | 50 000  |         |     |     |           |           |           |     |     |
| Electricity Streetl | Upgrading streetlights & lighting       | EEDSM          | 3 043 478        | 2024/07/15         | 2025/04/15       |     |         | 250 000 |         | 500 000 |     |     | 1 000 000 |           | 1 293 478 |     |     |
| Fire Fighting & Pr  | Capex Fire Fighting Equipment           | CRR            | 350 000          | 2024/07/15         | 2024/11/15       |     |         |         |         | 350 000 |     |     |           |           |           |     |     |
| Libraries           | Library Nduli                           | CRR            | 1 000 000        | 2024/04/15         | 2025/05/15       |     |         |         |         |         |     |     |           | 1 000 000 |           |     |     |
| Roads               | NMT Sidewalks Ceres                     | CRR            | 50 000           | 2024/07/15         | 2024/09/15       |     |         | 50 000  |         |         |     |     |           |           |           |     |     |
| Roads               | NMT Sidewalks Ceres                     | District       | 434 783          | 2024/07/15         | 2024/09/15       |     |         | 434 783 |         |         |     |     |           |           |           |     |     |
| Roads               | Traffic Calming                         | CRR            | 200 000          | 2024/07/15         | 2024/11/15       |     |         |         |         | 200 000 |     |     |           |           |           |     |     |
| Roads               | Tulbagh Taxi Rank (Ph1)                 | CRR            | 100 000          | 2024/07/15         | 2024/09/15       |     | 100 000 |         |         |         |     |     |           |           |           |     |     |
| Sport Grounds &     | Containers 3x3m                         | CRR            | 100 000          | 2024/07/15         | 2024/10/15       |     |         |         | 100 000 |         |     |     |           |           |           |     |     |
| Traffic             | Office Upgrades And Addition Of Firearm | CRR            | 200 000          | 2024/07/15         | 2025/02/15       |     |         |         |         |         |     |     | 200 000   |           |           |     |     |



KEY PERFORMANCE AREA:      4. SOCIO-ECONOMIC SUPPORT SERVICES

Strategic Objective: 4.2 Create an enabling environment to support local economy

| Department          | Description                 | Funding Source | Budget 2024_2025 | Project Start Date | Project End Date | Jul | Aug | Sep | Oct       | Nov     | Dec     | Jan | Feb | Mar       | Apr | May       | Jun |
|---------------------|-----------------------------|----------------|------------------|--------------------|------------------|-----|-----|-----|-----------|---------|---------|-----|-----|-----------|-----|-----------|-----|
| Electricity Adminis | Upgrade Power Station       | Loan           | 16 517 686       | 2024/07/15         | 2025/04/15       |     |     |     | 4 000 000 |         | 500 000 |     |     | 6 000 000 |     | 6 017 686 |     |
| Electricity Adminis | Municipal Energy Resilience | Prov Grant     | 608 696          | 2024/07/15         | 2025/04/15       |     |     |     | 200 000   |         |         |     |     | 200 000   |     | 208 696   |     |
| Resorts             | Chalet Furniture            | CRR            | 450 000          | 2024/07/15         | 2024/11/15       |     |     |     |           | 450 000 |         |     |     |           |     |           |     |

# 10. NON-FINANCIAL COMPONENT

## KEY PERFORMANCE INDICATORS: QUARTERLY & 5 YEAR SCORECARD

KEY PERFORMANCE AREA: 1. ESSENTIAL SERVICES

Strategic Objective: 1.1 Sustainable provision and maintenance of basic infrastructure

| Department         | Ref      | Key Performance Indicator   | Baseline<br>2022/23 | Target<br>2024/25 | 1st Quarter | 2nd Quarter | 3rd Quarter | 4th Quarter | Target<br>2025/26 | Target 2026/27 | Target<br>2027/28 | Target<br>2028/29 | Definitions   |
|--------------------|----------|---|---------------------|-------------------|-------------|-------------|-------------|-------------|-------------------|----------------|-------------------|-------------------|---|
| Director Technical | TecDir1  | Percentage expenditure on the preventative- & corrective planned maintenance budget of the Technical Department                             | 99%                 | 98%               | 15%         | 40%         | 75%         | 98%         | 98%               | 99%            | 99%               | 99%               | Percentage reflecting year to date spend /preventative- & corrective planned maintenance budget votes of technical department. Maintenance as defined according to mSCOA and excludes emergency corrective maintenance.   |
| Director Technical | TecDir3  | % Expenditure on Capital Budget by Technical Directorate  | 88%                 | 95%               | 10%         | 40%         | 60%         | 95%         | 95%               | 96%            | 96%               | 97%               | Percentage reflecting year to date spend / Total capital budget less any contingent liabilities relating to the capital budget of the technical directorate. The total capital budget is the council approved adjusted budget at the time of the measurement. Contingent liabilities are only identified at the year end. |
| Water & Sanitation | WS1.11a  | Number of new formal sewer connections meeting minimum standards  | New                 | 10                | 2           | 4           | 6           | 10          | 10                | 12             | 12                | 14                | The total number of new formal residential sewer connections (defined as connections to a flush toilet connected to the sewerage system or a septic tank on a registered erf). Excludes connections at informal settlements. Proxy measure for National Key Performance Indicator.  |
| Water & Sanitation | WS2.11a  | Number of new formal water connections meeting minimum standards  | New                 | 10                | 2           | 4           | 6           | 10          | 10                | 12             | 12                | 14                | Total number of new formal residential water connections meeting minimum standards. Exclude connections at informal settlements. Proxy measure for National Key Performance Indicator.  |
| Water & Sanitation | WS4.1    | Percentage of drinking water samples complying to SANS241.  | 100%                | 98%               | 98%         | 98%         | 98%         | 98%         | 98%               | 98%            | 98%               | 98%               | The percentage of water samples measured that comply with the SANS 241 requirements over a 12 month period for the defined parameters. See the SANS 241 requirements for a detailed breakdown of the various tests involved and the associated standard limits for application.   |
| Electricity        | EE1.11a  | Number of formal residential dwellings provided with a new connection to mains electricity supply by the municipality                       | New                 | 8                 | 2           | 4           | 6           | 8           | 10                | 10             | 10                | 10                | Number of new formal residential supply points commissioned and energised by the municipality. (Excludes informal areas) Proxy measure for National Key Performance Indicator.  |
| Income             | FinInc28 | Number of formal residential properties for which refuse is removed once per week and which are billed for refuse removal as at period end. | 13 485              | 11 873            | 11 873      | 11 873      | 11 873      | 11 873      | 11 900            | 11 910         | 11 920            | 11 930            | The objective of the KPI is to report on the number of residential properties that have access to the service according to the number of properties billed for the service on the SAMRAS financial system Proxy measure for National Key Performance Indicator.   |

| Department         | Ref    | Key Performance Indicator  | Baseline<br>2022/23 | Target<br>2024/25 | 1st Quarter | 2nd Quarter | 3rd Quarter | 4th Quarter | Target<br>2025/26 | Target 2026/27 | Target<br>2027/28 | Target<br>2028/29 | Definitions  |
|--------------------|--------|--|---------------------|-------------------|-------------|-------------|-------------|-------------|-------------------|----------------|-------------------|-------------------|--|
| Water & Sanitation | WS5.1  | Percentage of non-revenue water  | 14%                 | 18%               | 18%         | 18%         | 18%         | 18%         | 17%               | 17%            | 16%               | 16%               | Non-revenue water is defined as the sum of unbilled authorized consumption, apparent losses (unbilled unauthorised consumption and meter inaccuracies) and real losses (from transmission mains, storage facilities, distribution mains or service connections).   |
| Electricity        | EE4.4  | Percentage total electricity losses  | 10,7%               | 10,0%             | 11,0%       | 10,8%       | 10,5%       | 10,0%       | 10%               | 10%            | 10%               | 10%               | Electricity losses have two components: technical and non-technical. Technical losses occur naturally and consist mainly of power dissipation in electricity system components such as transmission and distribution lines, transformers, and measurement systems. Non-technical losses are caused by actions external to the power system and consist primarily of electricity theft, faulty or inaccurate meters, and errors in accounting and record-keeping. Losses is a measure of unaccounted for energy. Thus non-payment is not included as losses.  |
| Roads              | TR6.12 | Percentage of surfaced municipal road lanes which has been resurfaced and resealed | New                 | 1%                | 0,0%        | 0,0%        | 0,5%        | 1,0%        | 1,0%              | 1,0%           | 1,5%              | 1,5%              | The distance of surfaced municipal road lanes (class 3-5) in kilometres which has been resurfaced and resealed in relation to the total road lane length. A lane is part of a carriageway that is designated to be used by a single line of vehicles to control and guide drivers and reduce traffic conflicts. Lane widths may vary in width from 3.1m at their narrowest, to 5.5m lanes in higher-order mixed-usage streets. Total municipal road length is measured on a per lane basis, so a road that is four-lanes wide for 1 km has a total network length of 4kms for the purpose of this indicator. |

### Strategic Objective: 1.2 Provide for the needs of Informal Settlements through improved services

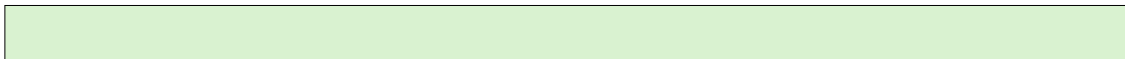
| Department         | Ref             | Key Performance Indicator  | Baseline<br>2022/23 | Target<br>2024/25 | 1st Quarter | 2nd Quarter | 3rd Quarter | 4th Quarter | Target<br>2025/26 | Target 2026/27 | Target<br>2027/28 | Target<br>2028/29 | Definitions  |
|--------------------|-----------------|--|---------------------|-------------------|-------------|-------------|-------------|-------------|-------------------|----------------|-------------------|-------------------|--|
| Director Technical | TecDir2         | Number of subsidised serviced sites developed.                     | 0                   | No target         |             |             |             |             | 130               |                | 50                | 50                | A housing opportunity is incremental access to and/or delivery of one of the following Housing products: Incremental Housing which provides a serviced site with or without tenure. A serviced site is being defined as a demarcated site with access to water & sanitation services located adjacent to a road.   |
| Water & Sanitation | WS1.11b (Cir88) | Number of new informal sewer connections meeting minimum standards | New                 | 2                 | 0           | 0           | 2           | 2           | 2                 | 2              | 2                 | 2                 | The total number of new informal sewer connections (defined as connections to a flush toilet connected to the sewerage system or a septic tank or a VIP toilet) made by the municipality at informal settlements. This is inclusive of new sewer connections to communal facilities and chemical toilets that meet basic sanitation standards. Only residential. Proxy measure for National Key Performance Indicator. |
| Water & Sanitation | WS2.11b         | Number of new informal water connections meeting minimum standards | New                 | 2                 | 0           | 0           | 2           | 2           | 2                 | 2              | 2                 | 2                 | Total number of new informal water connections meeting minimum standards (supply of water is Piped (tap) water inside dwelling, Piped (tap) water inside yard, and/or community stand: by the municipality. This is inclusive of new water connections to communal facilities that meet minimum standards. Only informal settlements. Proxy measure for National Key Performance Indicator.                            |

| Department  | Ref      | Key Performance Indicator  | Baseline<br>2022/23 | Target<br>2024/25 | 1st Quarter | 2nd Quarter | 3rd Quarter | 4th Quarter | Target<br>2025/26 | Target 2026/27 | Target<br>2027/28 | Target<br>2028/29 | Definitions  |
|-------------|----------|--|---------------------|-------------------|-------------|-------------|-------------|-------------|-------------------|----------------|-------------------|-------------------|--|
| Electricity | EE1.11b  | Number of informal residential dwellings provided with a new connection to mains electricity supply by the municipality            | New                 | 20                | 5           | 10          | 15          | 20          | 20                | 20             | 20                | 20                | Number of new informal residential supply points commissioned and energised by the municipality. Only informal areas. Proxy measure for National Key Performance Indicator.  |
| Solid Waste | TecRef31 | Percentage of households in demarcated informal areas with access to a periodic solid waste removal or a skip for household waste. | 100%                | 95%               | 95%         | 95%         | 95%         | 95%         | 97%               | 97%            | 97%               | 97%               | This indicator reflects the percentage of households in demarcated informal areas with access to a periodic solid waste removal or a skip for household waste. Access are being defined as households within 200m of a periodic waste pick-up route or skip for household waste. Certain skips may however have been vandalised or removed after provision. Excluding areas that was illegally occupied and not part of the municipalities planning initiatives. Proxy for National KPI. |

KEY PERFORMANCE AREA: 2. GOVERNANCE

Strategic Objective: 2.1 Support Institutional Transformation and Development

| Department      | Ref      | Key Performance Indicator   | Baseline<br>2022/23 | Target<br>2024/25 | 1st Quarter | 2nd Quarter | 3rd Quarter | 4th Quarter | Target<br>2025/26 | Target 2026/27 | Target<br>2027/28 | Target<br>2028/29 | Definitions  |
|-----------------|----------|---|---------------------|-------------------|-------------|-------------|-------------|-------------|-------------------|----------------|-------------------|-------------------|--|
| Human Resources | CorpHR13 | Percentage budget spent on implementation of Workplace Skills Plan.   | 82%                 | 96%               | 10%         | 35%         | 60%         | 96%         | 96%               | 96%            | 96%               | 96%               | A Workplace Skills Plan is a document that outlines the planned education, training and development interventions for the organisation. Its purpose is to formally plan and allocate the budget for appropriate training interventions which will address the needs arising out of Local Governments' Skills Sector Plan, the municipality's strategic requirements as contained in the IDP and the individual departmental staffing strategies and individual employees' PDP's. The WSP shall also take into account the Employment Equity Plan, ensuring incorporation of relevant developmental equity interventions into the plan. Kpi measures percentage expenditure of vote allocated towards training needs as arise from WSP. Proxy for National KPI.   |
| Human Resources | CorpHR12 | Report on percentage of people from employment equity target groups employed in the three highest levels of management in the municipality. | 4                   | 4 Reports         | 1           | 1           | 1           | 1           | 4 Reports         | 4 Reports      | 4 Reports         | 4 Reports         | Quarterly reports on the percentage of people from employment equity target groups employed in the three highest levels of management in compliance with the municipality's approved employment equity plan. Quarterly report submitted to Municipal Manager. Proxy for National Performance Indicator.  |
| Human Resources | GG1.21   | Staff vacancy rate  | New                 | 5%                | 5%          | 5%          | 5%          | 5%          | 5%                | 4%             | 4%                | 4%                | The number of unfilled posts in the municipal organisational structure as a percentage of the total number of employee posts in the municipality's organisational structure. The unfilled posts are inclusive of temporary and contract positions that appear on the municipality's approved organisational structure. They are exclusive of unfunded vacant positions on the municipality's approved organisational structure.<br>The number of employee posts that make up the organisational structure approved by the council of the municipality. This is inclusive of temporary and contract workers on the approved organisational structure. It is exclusive of unfunded vacant posts. It is exclusive of Expanded Public Works Programme and short-term appointments that do not reflect on the municipality's approved organisational structure. |



## Strategic Objective: 2.2 Ensure Financial Viability

| Department               | Ref       | Key Performance Indicator   | Baseline 2022/23 | Target 2024/25 | 1st Quarter | 2nd Quarter | 3rd Quarter | 4th Quarter | Target 2025/26 | Target 2026/27 | Target 2027/28 | Target 2028/29 | Definitions  |
|--------------------------|-----------|---|------------------|----------------|-------------|-------------|-------------|-------------|----------------|----------------|----------------|----------------|--|
| Financial Administration | FinFAdm10 | Financial viability expressed as Debt-Coverage ratio  | 1163             | 450            | 450         | 450         | 450         | 450         | 450            | 450            | 450            | 450            | This indicator measures debt coverage as (total operating revenue – operating grants received) / debt service payments due within the year. This means the municipality is able to cover its debt service payments from operating revenue excluding grants number of times. Proxy for National KPI.  |
| Financial Administration | FinFAdm9  | Financial viability expressed as Cost-Coverage ratio  | 4,97             | 2,8            | 2,8         | 2,8         | 2,8         | 2,8         | 2,8            | 2,8            | 2,8            | 2,8            | This indicator measures: (available cash + investments) / monthly fixed operating expenditure. This indicates that with the available cash the municipality is able to pay its fixed operating expenditure for certain amount of months. Proxy for National KPI.   |
| Financial Administration | FinFAdm11 | Financial viability expressed outstanding service debtors   | 84%              | 60%            | 60%         | 60%         | 60%         | 60%         | 60%            | 60%            | 60%            | 60%            | These indicator measure service debtors to revenue (total outstanding service debtors / revenue received for services). This means that a % of revenue in the SFP is still outstanding as at year end. Proxy for National KPI.   |
| Financial Administration | FM2.1     | Percentage of total operating revenue to finance total debt (Total Debt (Borrowing) / Total operating revenue)  | New              | 0%             | 0%          |             |             |             | 2%             | 2%             | 2%             | 2%             | The purpose of the indicator is to provide assurance that sufficient revenue will be generated to repay Liabilities. Alternatively, it assesses the municipality's affordability of the total borrowings.<br>Formula: (1) Debt (Short Term Borrowing + Bank Overdraft + Short Term Lease + Long Term Borrowing + Long Term Lease) / ((2) Total Operating Revenue - (3) Operating Conditional Grant)<br>Section 71  |
| Income                   | FM7.12    | Collection rate ratio   | 93%              | 93%            | 93%         | 93%         | 93%         | 93%         | 94%            | 94%            | 95%            | 95%            | The ratio measures the revenue collection level of a municipality. It considers the level of increase or decrease of gross debtors relative to annual billed revenue. In addition, in order to determine the real collection rate bad debts written-off is taken into consideration<br>Formula: ((1) Gross Debtors Opening Balance + (2) Billed Revenue – (3) Gross Debtors Closing Balance - (4) Bad Debts Written Off) / (2) Billed Revenue<br>Circular 71   |
| Financial Administration | FM7.2     | Percentage of Revenue Growth excluding capital grants   | New              | 6%             | 6%          |             |             |             | 6%             | 6%             | 6%             | 6%             | This Ratio measures the overall Revenue Growth excluding Capital Grants. In addition, this ratio will assist in determining if the increase in Expenditure will be funded by the increased Revenue Base or by some other means.<br>Formula ((1) Total Revenue Excluding Capital Grants (current year) - (2) Total Revenue Excluding Capital Grants(previous year)/ (2) Total Revenue Excluding Capital Grants (previous year)<br>Circular 71   |
| Financial Administration | FM1.14    | Service Charges and Property Rates Revenue as a percentage of Service Charges and Property Rates Revenue Budget | New              | 98%            | 31%         | 45%         | 75%         | 98%         | 98%            | 98%            | 98%            | 98%            | The ratio measures the extent of actual Service Charges and Property Rates Revenue generated in relation to budgeted Service Charges and Property Rates Revenue during the financial year. Service Charges includes revenue generated from sale of water, electricity, refuse and sanitation. Property rates includes revenue generated from rates and taxes charged on properties.<br>Formula: ((1) Actual Service Charges Revenue + (2) Actual Property Rates Revenue) / (3) Budgeted Service Charges and Property Rates Revenue<br>Section 71 |



| Department               | Ref    | Key Performance Indicator  | Baseline<br>2022/23 | Target<br>2024/25 | 1st Quarter | 2nd Quarter | 3rd Quarter | 4th Quarter | Target<br>2025/26 | Target 2026/27 | Target<br>2027/28 | Target<br>2028/29 | Definitions  |
|--------------------------|--------|--|---------------------|-------------------|-------------|-------------|-------------|-------------|-------------------|----------------|-------------------|-------------------|--|
| Financial Administration | FM3.11 | Cash/Cost coverage ratio   | New                 | 3                 | 3           | 3           | 3           | 3           | 3                 | 3              | 3                 | 3                 | The ratio indicates the municipality's ability to meet at least its monthly fixed operating commitments from cash and short-term investment without collecting any additional revenue, during that month.<br>Formula: $\frac{((1) \text{Cash and Cash Equivalents} - (2) \text{Unspent Conditional Grants} - (3) \text{Overdraft}) + (4) \text{Short Term Investment}}{(5) \text{Monthly Fixed Operational Expenditure excluding (Depreciation, Amortisation, Provision for Bad Debts, Impairment and Loss on Disposal of Assets)}}$<br>Section 71   |
| Financial Administration | FM4.11 | Irregular, Fruitless and Wasteful, Unauthorised Expenditure as a percentage of Total Operating Expenditure | New                 | 0%                |             |             |             | 0%          | 0%                | 0%             | 0%                | 0%                | The indicator measures the extent to which the municipality has incurred irregular, fruitless and wasteful and unauthorised expenditure. Fruitless and wasteful expenditure is expenditure that was made in vain and would have been avoided had reasonable care been exercised. Irregular expenditure is incurred by the municipality in contravention of a requirement of the law. Unauthorized expenditure includes overspending of the total amount appropriated in the approved budget.<br>Formula: $\frac{((1) \text{Irregular} + (2) \text{Fruitless and Wasteful} + (3) \text{Unauthorised Expenditure})}{(4) \text{Total Operating Expenditure}}$<br>Circular 71  |
| Financial Administration | FM4.2  | Percentage of total operating expenditure on remuneration  | New                 | 30%               |             |             |             | 30%         | 30%               | 30%            | 30%               | 30%               | The indicator measures the extent of remuneration costs to total operating expenditure. To control this indicator, an organisational review needs to be performed to address duplications and inefficiencies. The municipality needs to implement a proper remuneration policy and performance management system. Remuneration includes employee related costs (permanent and short term contracts) and remuneration for councillors.<br>Formula: $\frac{\text{Remuneration} ((1) \text{Employee Related Costs} + (2) \text{Councillors' Remuneration})}{(3) \text{Total Operating Expenditure}}$<br>Circular 71   |
| Expenditure              | FM4.31 | Creditors payment period   | New                 | 30                | 30          | 30          | 30          | 30          | 30                | 30             | 30                | 30                | This indicator reflects the average number of days taken for trade creditors to be paid. It is a useful indicator to measure the cash flow or liquidity position of a municipality. Total outstanding creditors is total amount owed (capital and operating expenditure) by the municipality. Section 65 of the MFMA clearly prescribe municipalities to pay all monies owed within 30 days of receiving an invoice.<br>Formula: $\frac{((1) \text{Trade Creditors Outstanding} / (2) \text{Credit purchases (operating and capital)}) \times (3) \text{Number of days in the reporting year to date}}{((1) \text{Trade Creditors Outstanding} / (2) \text{Credit purchases (operating and capital)}) \times (3) \text{Number of days in the reporting year to date}}$<br>MFMA Section 65, Circular 71 |
| Financial Administration | FM5.21 | Percentage of total capital expenditure on renewal/upgrading of existing assets                            | New                 | 37%               |             |             |             | 37%         | 38%               | 38%            | 39%               | 39%               | This indicator measures the extent to which the municipality prioritise or protect its existing infrastructure assets. Renewal/Upgrading of Existing Assets refers to costs incurred in relation to refurbishment, rehabilitation or reconstruction of assets to return its desired service levels. It is also referred to as restoration of the service potential of the asset.<br>Formula: $\frac{(1) \text{Total costs of Renewal and Upgrading of Existing Assets}}{(2) \text{Total Capital Expenditure MBRR}}$  |

| Department               | Ref     | Key Performance Indicator   | Baseline<br>2022/23 | Target<br>2024/25 | 1st Quarter | 2nd Quarter | 3rd Quarter | 4th Quarter | Target<br>2025/26 | Target 2026/27 | Target<br>2027/28 | Target<br>2028/29 | Definitions  |
|--------------------------|---------|---|---------------------|-------------------|-------------|-------------|-------------|-------------|-------------------|----------------|-------------------|-------------------|--|
| Financial Administration | FM5.2   | Percentage change of renewal/upgrading of existing Assets   | New                 | 61%               | 61%         |             |             |             | 62%               | 62%            | 63%               | 63%               | <p>This indicator measures the year-on-year percentage change of assets renewal / upgrading. It also assess whether the municipality has improved its investment towards asset renewal as required. Renewal/Upgrading of Existing Assets refers to costs incurred in relation to refurbishment, rehabilitation or reconstruction of assets to return its desired service levels. It is also referred to as restoration of the service potential of the asset.</p> <p>Formula: ((1) Total costs of Renewal and Upgrading of Existing Assets (current year) - (2) Total costs of Renewal and Upgrading of Existing Assets (previous year))/ ((2) Total costs of Renewal and Upgrading of Existing Assets (previous year))</p>  |
| Supply Chain             | LED3.31 | Average number of days from the point of advertising to the letter of award per 80/20 procurement process             | New                 | 150               | 150         | 150         | 150         | 150         | 145               | 145            | 140               | 140               | <p>The average number of days from the point of advertising to the letter of award per 80/20 procurement process. An 80/20 procurement process refers to public procurement as per the terms of the Preferential Procurement Regulations in terms of the Preferential Procurement Policy Framework Act for bids where an 80/20 Broad-Based Black Economic Empowerment (B-BBEE) thresholds of between R30 000 and R50 million applies. This would apply to tenders awarded within the financial year, and where disputes to the outcome of the tender process were not raised. This does not apply to requests for quotations.</p> <p>Formula: (1) Sum of the number of days from the point of advertising a tender in terms of the 80/20 procurement process to the issuing of the letter of award/ (2) Total number of 80/20 tenders awarded as per the procurement process</p> |
| Financial Administration | MM1     | Percentage expenditure on the preventative- & corrective planned maintenance budget of the whole of the municipality. | 99%                 | 98%               | 15%         | 40%         | 75%         | 98%         | 99%               | 99%            | 99%               | 99%               | <p>Percentage reflecting year to date spend /preventative- &amp; corrective planned maintenance budget votes for the whole of the municipality. Maintenance as defined according to mSCOA and excludes emergency corrective maintenance.</p>   |
| Financial Administration | FM1.11  | Total Capital Expenditure as a percentage of Total Capital Budget   | 87%                 | 95%               | 10%         | 40%         | 60%         | 95%         | 95%               | 96%            | 97%               | 97%               | <p>This indicator measures the extent to which budgeted capital expenditure has been spent during the financial year. Capital expenditure is all costs incurred by the municipality to acquire, upgrade, and renew physical assets such as property, plants, buildings, technology, or equipment.</p> <p>Formula (1) Actual Capital Expenditure / (2) Budgeted Capital Expenditure Section 71</p>  |

Strategic Objective: 2.3 To maintain and strengthen relations with international- & inter- governmental partners as well as the local community through the creation of participative structures.

| Department     | Ref      | Key Performance Indicator  | Baseline<br>2022/23 | Target<br>2024/25 | 1st Quarter | 2nd Quarter | 3rd Quarter | 4th Quarter | Target<br>2025/26 | Target 2026/27 | Target<br>2027/28 | Target<br>2028/29 | Definitions   |
|----------------|----------|--|---------------------|-------------------|-------------|-------------|-------------|-------------|-------------------|----------------|-------------------|-------------------|---|
| IDP            | MMIDP9   | Number of IDP community engagements held.  | 14                  | 14                |             | 7           |             | 14          | 14                | 14             | 14                | 14                | Bi-annual community engagements as per IDP Process Plan held in each of the 7 towns.  |
| IDP            | GG2.1    | Percentage of ward committees that are functional (meet four times a year, are quorate, and have an action plan) | New                 | 100%              | 100%        | 100%        | 100%        | 100%        | 100%              | 100%           | 100%              | 100%              | The percentage of ward committees that are deemed to be 'functional' out of all wards in the municipality. Functional is defined as- they have an agreed annual ward committee action plan by end of Q1 of the year under review and had at least four quorate meetings in that year.<br>Formula: ((1) Functional ward committees) / (2) Total number of wards) |
| IDP            | GG2.11   | Percentage of ward committees with 6 or more ward committee members (excluding the ward councillor)              | New                 | 100%              | 100%        | 100%        | 100%        | 100%        | 100%              | 100%           | 100%              | 100%              | The percentage of ward committees that had 6 or more members, excluding the ward councillor, as a proportion of the total number of wards at the last day of the reporting period.<br>Formula: ((1) The number of ward committees with 6 or more members) / (2) Total number of wards)  |
| Socio-Economic | ComSoc49 | Number of meetings with inter-governmental partners.   | 12                  | 12                | 3           | 6           | 9           | 12          | 12                | 12             | 12                | 12                | Number of Inter-Governmental meetings attended.   |

### KEY PERFORMANCE AREA: 3. COMMUNAL SERVICES

Strategic Objective: 3.1 Provide and Maintain Facilities and Environment that make citizens feel at home

| Department              | Ref     | Key Performance Indicator  | Baseline<br>2022/23 | Target<br>2024/25 | 1st Quarter | 2nd Quarter | 3rd Quarter | 4th Quarter | Target<br>2025/26 | Target 2026/27 | Target<br>2027/28 | Target<br>2028/29 | Definitions   |
|-------------------------|---------|--|---------------------|-------------------|-------------|-------------|-------------|-------------|-------------------|----------------|-------------------|-------------------|---|
| Amenities & Environment | ComAm34 | Analysis report on customer satisfaction questionnaires on community facilities. | 1                   | 1 Report          |             |             |             | 1 Report    | 1 Report          | 1 Report       | 1 Report          | 1 Report          | This indicator measures the submission of an analysis report on a community survey on community perception and satisfaction in respect of the access to and maintenance of certain community facilities. The survey include at least the provision of questionnaires at certain facilities for customers to complete. |

| Department                 | Ref     | Key Performance Indicator   | Baseline<br>2022/23 | Target<br>2024/25 | 1st Quarter | 2nd Quarter | 3rd Quarter | 4th Quarter | Target<br>2025/26 | Target 2026/27 | Target<br>2027/28 | Target<br>2028/29 | Definitions   |
|----------------------------|---------|---|---------------------|-------------------|-------------|-------------|-------------|-------------|-------------------|----------------|-------------------|-------------------|---|
| Fire & Disaster Management | FD1.11  | Percentage compliance with the required attendance time for structural firefighting incidents | New                 | 90%               | 90%         | 90%         | 90%         | 90%         | 90%               | 92%            | 92%               | 93%               | Structural fire incidents are defined as incidents of fire outbreaks in habitable formal structures (buildings that have approved building plans) and habitable informal structures (informal residential dwellings where no approved building plans exist). The indicator measures the percentage of times that these incidents receive a response within the 14 minute standard. This measure of the attendance time is the difference between the time of call (the time an official call or notice is received at the official call or reporting centre) and the arrival time (refers to the time captured for the first arriving firefighting response unit regardless from where dispatched or regardless of order of dispatch). The indicator therefore measures the number of all incidents where the attendance time was 14 minutes or less as a percentage of all incidents |
| Amenities & Environment    | HS3.5   | Percentage utilisation rate of community halls  | New                 | 4%                | 4%          | 4%          | 4%          | 4%          | 4%                | 4%             | 4%                | ?                 | The percentage of available hours across all community halls that are booked in a year.<br>Where booking data is not kept, the available hours should still be captured in the denominator in order to incentivise booking systems to be put in place. In the absence of standards, a hall is considered available for 12 hours per day for the calendar year. Where a community hall has multiple rooms available, the main hall or largest hall can be used as the basis for calculation.<br>Formula: ((1) Sum of hours booked across all community halls in the period of assessment / (2) Sum of available hours for all community halls in the period of assessment).  |
| Libraries                  | HS3.6   | Average number of library visits per library  | New                 | 12000             | 3000        | 6000        | 9000        | 12000       | 12500             | 12500          | 13000             | 13000             | The average number of library visits per library per year. This measures only municipality managed libraries.<br>Formula: (1) Total number of library visits / (2) Count of municipal libraries   |
| Cemeteries                 | HS3.7   | Percentage of municipal cemetery plots available  | New                 | 27%               | 27%         | 27%         | 27%         | 27%         | 25%               | 24%            | 22%               | 22%               | The number of burial plots currently available within active, municipal-owned cemeteries as a percentage of the total amount of burial plots in all municipal-owned cemeteries. Municipalities may have different policies and approaches providing for available plots, including where 'stacking' or other provisions for burial are made. Based on the municipality's current policy provisions and used plots, the indicator measures what percentage of the total available cemetery capacity in active cemeteries is currently utilised.  |
| Director Community         | ComDir2 | Percentage expenditure on Capital Budget by Community Directorate                             | 83%                 | 95%               | 10%         | 40%         | 60%         | 95%         | 95%               | 96%            | 96%               | 97%               | Percentage reflecting year to date spend / Total capital budget less any contingent liabilities relating to the capital budget of the community directorate. The total capital budget is the council approved adjusted budget at the time of the measurement. Contingent liabilities are only identified at the year end.   |

KEY PERFORMANCE AREA: 4. SOCIO-ECONOMIC SUPPORT SERVICES

Strategic Objective: 4.1 Support the poor & vulnerable through programmes & policy

| Department        | Ref      | Key Performance Indicator  | Baseline<br>2022/23 | Target<br>2024/25 | 1st Quarter | 2nd Quarter | 3rd Quarter | 4th Quarter | Target<br>2025/26 | Target 2026/27 | Target<br>2027/28 | Target<br>2028/29 | Definitions   |
|-------------------|----------|--|---------------------|-------------------|-------------|-------------|-------------|-------------|-------------------|----------------|-------------------|-------------------|---|
| Income            | ComSoc41 | Number of account holders subsidised through the municipality's Indigent Policy  | 3205                | 4500              | 4500        | 4500        | 4500        | 4500        | 4400              | 4300           | 4300              | 4300              | Refers to the number of account holders subsidised through the municipality's Indigent Policy as at the end of reporting period. If result is less than target it is viewed as positive indicating less reliance on subsidies.  |
| Income            | LED2.12  | Percentage of the municipality's operating budget spent on indigent relief for free basic services                             | New                 | 5,0%              | 1,0%        | 2,0%        | 3,0%        | 5,0%        | 5,0%              | 5,0%           | 4,5%              | 4,5%              | The amount municipal operating budget expended on free basic services to indigent households (R-value) as a percentage of the total operating budget of the municipality for the period. Free Basic Services are understood in terms of water, sanitation, electricity and waste removal services only.   |
| Socio-Economic    | LED1.21  | Number of work opportunities created through Public Employment Programmes (incl. EPWP and other related employment programmes) | New                 | 400               | 100         | 200         | 300         | 400         | 405               | 410            | 410               | 410               | Simple count of the number of short-term work opportunities provided through the municipality by Public Employment Programmes such as Expanded Public Works Programme and other related infrastructure initiatives. EPWP is a nationwide programme covering all spheres of government and SOEs. EPWP projects employ workers on a temporary or ongoing basis with government, contractors, or other non-governmental organisations under the Ministerial Conditions of Employment for the EPWP or learnership employment conditions. The indicator tracks the number of unique work opportunities generated within the quarter, regardless of the duration. |
| Socio-Economic    | ComSoc42 | Number of engagements with target groups with the implementation of social development programmes.                             | 29                  | 20                | 5           | 10          | 15          | 20          | 22                | 23             | 23                | 24                | The indicator refers to the number of engagements with target groups for the implementation social developmental programmes and /or initiatives .   |
| Human Settlements | ComHS14  | Number of housing opportunities provided per year.   | No target           | No Target         |             |             |             |             | 80                | 80             | 80                | 80                | A housing opportunity is incremental access to and or delivery of one of the following Housing products: Practically completed Subsidy Housing which provides a minimum 40m² house.   |
| Human Settlements | ComHS15  | Number of Rental Stock transferred   | 22                  | 30                | 5           | 10          | 20          | 30          | 40                | 50             | 50                | 50                | Number of rental stock transferred to approved beneficiaries, using established criteria. Rental stock is being defined as subsidised houses constructed before 1994 (scheme houses) and leased by the municipality to identified and approved beneficiaries.   |

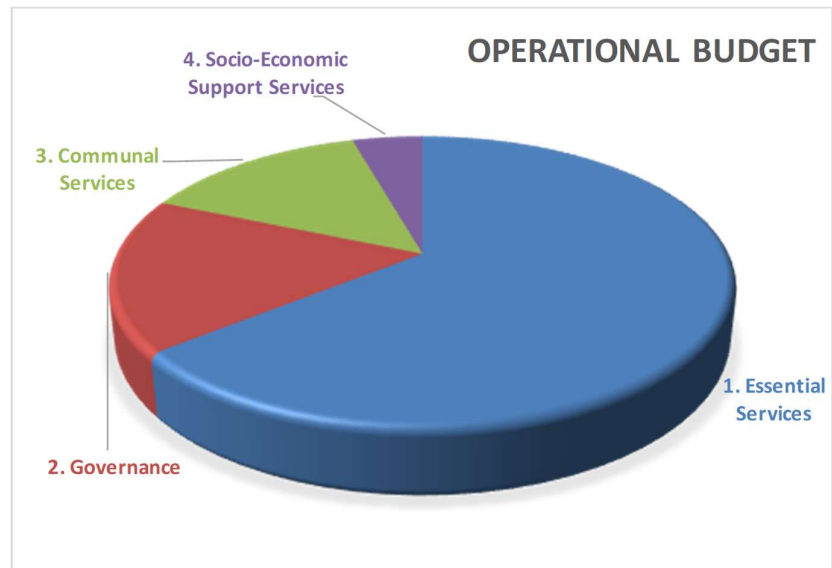
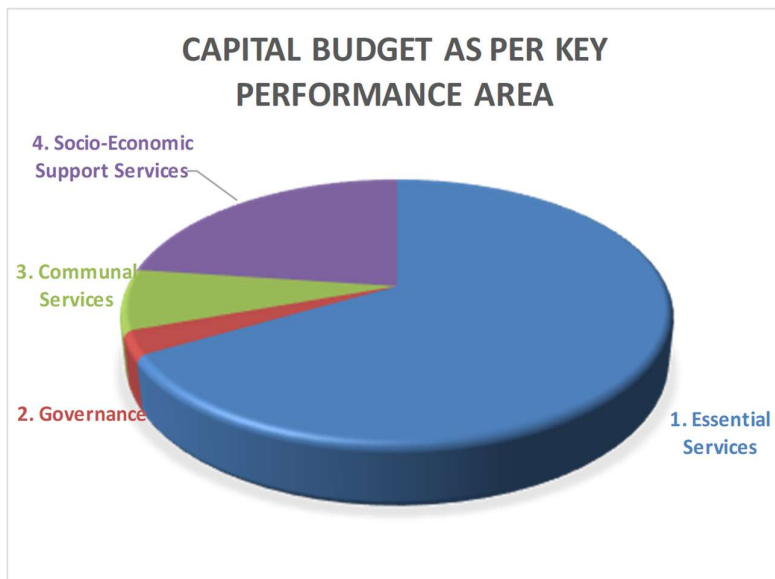
## Strategic Objective: 4.2 Create an enabling environment to support local economy

| Department     | Ref      | Key Performance Indicator  | Baseline 2022/23 | Target 2024/25      | 1st Quarter | 2nd Quarter    | 3rd Quarter                    | 4th Quarter                             | Target 2025/26                         | Target 2026/27                         | Target 2027/28                         | Target 2028/29                         | Definitions  |
|----------------|----------|--|------------------|---------------------|-------------|----------------|--------------------------------|---|--|--|--|--|--|
| Socio-Economic | ComLed19 | Bi-annual report on investment incentives implemented.   | New              | 2 Reports           |             | 1              |                                | 1                                       | 2 Reports                              | 2 Reports                              | 2 Reports                              | 2 Reports                              | Bi-annual report on investment incentives implemented.   |
| Socio-Economic | ComLed20 | Quarterly report on the Small Business Entrepreneurs Development Programme.  | 4                | 4 Reports           | 1           | 1              | 1                              | 1                                       | 4 Reports                              | 4 Reports                              | 4 Reports                              | 4 Reports                              | Quarterly report on the Small Business Entrepreneurs Development Programme.  |
| Socio-Economic | ComLed4  | Review of the Witzenberg Local Economic Development Strategy.  | 4                | 1 Reviewed Strategy |             | Analysis Phase | Draft revision & Public Inputs | Draft submitted to Council for approval | Measure implementation of action plans | Measure implementation of action plans | Measure implementation of action plans | Measure implementation of action plans | Review of LED strategy, public participation and submission of draft to Council for approval. Measure implementation of action plans in following years.   |
| Socio-Economic | LED3.11  | Average time taken to finalise business license applications   | New              | 5 days              | 2           | 3              | 4                              | 5                                       | 5                                      | 5                                      | 5                                      | 5                                      | The indicator measures the average number of working days a business owner can expected to wait from the date of submission of a complete business licence application to the date of outcome of licensing decision from the municipality. Business license applications refer to those businesses registering to operate and do business within the municipal area. A 'complete application' refers to the point at which all of the required administrative information has been supplied, allowing the municipality to proceed with the processing. A 'finalised' application refers to an application where the municipality has taken a decision to approve or deny the application. An application is consider finalised at the point of the decision, regardless of the time between the decision and the communication of the application outcome.   |
| Socio-Economic | LED3.12  | Average time taken to finalise informal trading permits  | New              | 7                   | 4           | 5              | 6                              | 7                                       | 7                                      | 7                                      | 7                                      | 7                                      | The indicator measures the average amount of time (taken in days) to finalise informal trading permits within a municipality from the point of complete application to the point of adjudication. An informal trading permit is a permission provided by the municipality to small scale businesses with limited trading intentions to operate under certain conditions, usually in terms of a by-law, policy or plan governing informal trading in the municipality.<br>Formula: (1) Sum of the number of days from the time of complete application for each informal trading permit to the time of adjudication/ (2) Number of completed informal trading permit applications finalised   |
| Supply Chain   | LED1.11  | Percentage of total municipal operating expenditure spent on contracted services physically residing within the municipal area | New              | 5%                  | 5%          | 5%             | 5%                             | 5%                                      | 6%                                     | 6%                                     | 7%                                     | 7%                                     | This indicator measures the value of municipal operating expenditure that has been spent on payments to contracted organisations with a physical address within the municipal area as a percentage of the total operating expenditure on payments to all contracted organisations. Contracted services are inclusive of consultancy services, and refer to services rendered by any entity outside of the municipality secured through a public procurement process.<br>The indicator only pertains to services for which there is a contractual agreement (or equivalent) for services the municipality has procured through a supply chain process. If the municipality has procured the services of its own entities, that would fall within the first data element of the indicator.<br>Formula: (1) R-value of operating expenditure on contracted services within the municipal area / (2) Total municipal operating expenditure on contracted services. |

## 11. BUDGETARY ALIGNMENT WITH IDP

### BUDGET PER KEY PERFORMANCE AREA

| KEY PERFORMANCE AREA               | OPERATIONAL BUDGET  | CAPITAL BUDGET     |
|------------------------------------|---------------------|--------------------|
| 1. Essential Services              | R639 331 237        | R51 222 217        |
| 2. Governance                      | R171 686 430        | R2 230 000         |
| 3. Communal Services               | R141 259 467        | R5 728 261         |
| 4. Socio-Economic Support Services | R43 805 044         | R17 576 382        |
| <b>TOTAL</b>                       | <b>R996 082 178</b> | <b>R76 756 860</b> |



## BUDGET PER STRATEGIC OBJECTIVE

| KEY PERFORMANCE AREA      | STRATEGIC OBJECTIVE  | OPERATIONAL BUDGET 2024/25 | CAPITAL BUDGET 2024/25 | CAPITAL BUDGET 2025/26 | CAPITAL BUDGET 2026/27 |
|---------------------------|--|----------------------------|------------------------|------------------------|------------------------|
| 1. Essential Services     | 1.1 Sustainable provision & maintenance of basic infrastructure            | R639 331 237               | R49 890 043            | R26 904 264            | R14 726 777            |
|                           | 1.2 Provide for the need of informal settlements through improved services |                            | R1 332 174             | R8 065 424             | R20 722 789            |
| 2. Governance             | 2.1 Support Institutional Transformation & Development                     | R107 505 859               | R2 130 000             | R2 550 000             | R2 500 000             |
|                           | 2.2 Ensure Financial Viability   | R59 102 549                | R0                     | R0                     | R0                     |
|                           | 2.3 Maintain & Strengthen Relations  | R5 078 022                 | R100 000               | R130 000               | R250 000               |
| 3. Communal Services      | 3.1 Provide & Maintain Facilities & Environment                            | R141 259 467               | R5 728 261             | R15 247 269            | R300 000               |
| 4. Socio-Economic Support | 4.1 Support the Poor & Vulnerable through Programmes & Policy              | R40 899 306                | R0                     | R0                     | R0                     |
|                           | 4.2 Create an Enabling Environment to Support Local Economy.               | R2 905 738                 | R17 576 382            | R3 000 000             | R3 000 000             |
| <b>TOTAL</b>              |  | <b>R996 082 178</b>        | <b>R76 756 860</b>     | <b>R55 896 957</b>     | <b>R41 499 566</b>     |



## FIVE YEAR PROJECTED CAPITAL EXPENDITURE PER WARD

KEY PERFORMANCE AREA: 1. ESSENTIAL SERVICES

Strategic Objective: 1.1 Sustainable provision and maintenance of basic infrastructure

| Department                 | Description                                    | Funding Source | Ward | Budget<br>2024 2025 | Budget<br>2025 2026 | Budget<br>2026 2027 | Budget<br>2027 2028 | Budget<br>2028 2029 |
|----------------------------|--|----------------|------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Electricity Administration | MV Substation Equipment                        | CRR            | All  | 500 000             | 1 630 000           | 1 400 000           | 1 400 000           | 1 400 000           |
| Electricity Administration | Upgrade on electrical network renewable energy | CRR            | All  | 500 000             | 1 000 000           | 1 000 000           | 1 000 000           | 1 000 000           |
| Electricity Administration | Upgrade of LV Network Cables                   | CRR            | All  | 500 000             | 500 000             | 400 000             | 400 000             | 400 000             |
| Electricity Administration | MV Network Equipment                           | CRR            | All  | 500 000             | 1 000 000           | 1 000 000           | 1 000 000           | 1 000 000           |
| Electricity Administration | Upgrade of MV Cables                           | CRR            | All  | 500 000             | 1 500 000           | 1 400 000           | 1 400 000           | 1 400 000           |
| Electricity Administration | Tools & Equipment                              | CRR            | All  | 150 000             | 250 000             | 200 000             | 200 000             | 200 000             |
| Roads                      | Network streets                                | CRR            | All  | 5 000 000           | 4 000 000           | 5 000 000           | 5 000 000           | 5 000 000           |
| Roads                      | Tools & Equipment                              | CRR            | All  | 50 000              |                     |                     | 150 000             | 150 000             |
| Roads                      | Wolseley rehabilitation roads                  | MIG            | 2,7  | 1 751 097           | 12 424 264          | 2 126 777           |                     |                     |
| Roads                      | Wolseley rehabilitation roads (contr)          | CRR            | 2,7  |                     | 1 000 000           | 900 000             |                     |                     |
| Sewerage                   | Aerator replacement programme                  | CRR            | All  | 500 000             |                     |                     | 500 000             | 500 000             |
| Sewerage                   | Refurbishment WWTW                             | CRR            | All  | 750 000             |                     |                     | 750 000             | 750 000             |
| Sewerage                   | Sewer Pumps-replacement                        | CRR            | All  | 250 000             |                     |                     | 250 000             | 250 000             |
| Sewerage                   | Sewer Network Replacement                      | CRR            | All  | 750 000             | 1 000 000           |                     | 750 000             | 750 000             |
| Sewerage                   | Security upgrades                              | CRR            | All  | 600 000             |                     |                     | 600 000             | 600 000             |
| Sewerage                   | Plant & Equipment                              | CRR            | All  |                     |                     |                     |                     | 150 000             |
| Sewerage                   | Upgrade WWTW Wolseley                          | WSIG           | 2,7  | 13 043 478          |                     |                     |                     |                     |
| Sewerage                   | Upgrade WWTW Wolseley (Own Contribution)       | CRR            | 7    |                     |                     |                     | 4 000 000           | 2 000 000           |
| Sewerage                   | Upgrade Shandstr sewer, Tulbagh                | CRR            | 7,11 |                     |                     |                     | 3 000 000           |                     |

| Department           | Description  | Funding Source | Ward | Budget<br>2024 2025 | Budget<br>2025 2026 | Budget<br>2026 2027 | Budget<br>2027 2028 | Budget<br>2028 2029 |
|----------------------|--|----------------|------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Solid Waste Disposal | Bulk waste container bins                          | CRR            | 3,5  | 100 000             | 100 000             | 100 000             |                     |                     |
| Solid Waste Removal  | Drop-offs Transfer stations Tulb/PAH/BV            | Loan           | All  |                     |                     |                     | 2 000 000           | 4 000 000           |
| Storm Water          | Network - Storm Water Upgrading                    | CRR            | All  | 450 000             |                     |                     | 500 000             | 500 000             |
| Water Distribution   | Infrastructure Management System                   | CRR            | All  | 200 000             |                     |                     | 200 000             | 200 000             |
| Water Distribution   | Plant & Equipment                                  | CRR            | All  | 50 000              |                     |                     | 50 000              | 50 000              |
| Water Distribution   | Security upgrades                                  | CRR            | All  | 500 000             | 500 000             | 200 000             | 500 000             | 500 000             |
| Water Distribution   | Network- Water Pipes & Valve Replacement           | CRR            | All  | 750 000             | 1 000 000           | 1 000 000           | 1 500 000           | 1 500 000           |
| Water Distribution   | Tulbagh Reservoir                                  | MIG            | 7,11 | 6 936 051           |                     |                     |                     |                     |
| Water Distribution   | Tierhokskloof bulk pipeline                        | MIG            | 2,7  | 10 069 374          |                     |                     |                     |                     |
| Water Distribution   | Tierhokskloof bulk pipeline (own contribution)     | CRR            | 2,7  | 2 577 000           |                     |                     |                     |                     |
| Water Distribution   | Nduli: Upgrade & replace water pipe line along R46 | MIG            | 5    | 2 660 869           |                     |                     |                     |                     |
| Water Distribution   | Nduli: Upgrade & replace water pipe line along R47 | CRR            | 5    | 252 174             | 1 000 000           |                     |                     |                     |

Strategic Objective: 1.2 Provide for the needs of Informal Settlements through improved services

| Department                 | Description                        | Funding Source | Ward | Budget<br>2024 2025 | Budget<br>2025 2026 | Budget<br>2026 2027 | Budget<br>2027 2028 | Budget<br>2028 2029 |
|----------------------------|------------------------------------|----------------|------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Electricity Administration | Electrical Network Housing Project | INEP           | All  |                     | 573 913             | 518 261             |                     |                     |
| Roads                      | Nduli 188 Serviced sites           | IHHSDG         | 1,12 | 1 332 174           | 1 779 783           | 307 174             |                     |                     |
| Sewerage                   | Nduli 188 Serviced sites           | IHHSDG         | 1,12 |                     | 1 779 783           | 307 174             |                     |                     |
| Sewerage                   | Tulbagh bulk sewer lowcost housing | MIG            | 7,11 |                     | 372 379             | 18 975 832          |                     |                     |
| Storm Water                | Nduli 188 Serviced sites           | IHHSDG         | 1,12 |                     | 1 779 783           | 307 174             |                     |                     |
| Water Distribution         | Nduli 188 Serviced sites           | IHHSDG         | 1,12 |                     | 1 779 783           | 307 174             |                     |                     |

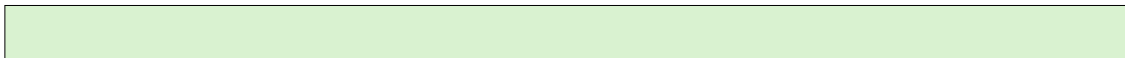
KEY PERFORMANCE AREA: 2. GOVERNANCE

Strategic Objective: 2.1 Support Institutional Transformation and Development

| Department                    | Description                            | Funding Source | Ward | Budget<br>2024_2025 | Budget<br>2025_2026 | Budget<br>2026_2027 | Budget<br>2027_2028 | Budget<br>2028_2029 |
|-------------------------------|--|----------------|------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Administrative & Corporate Su | Council chambers Furniture & Equipment | CRR            | All  |                     | 500 000             |                     |                     |                     |
| Dir Comm                      | Office Equipment                       | CRR            | All  | 30 000              | 30 000              | 30 000              | 30 000              | 30 000              |
| Dir Corp                      | Office Equipment                       | CRR            | All  | 30 000              | 30 000              | 30 000              | 30 000              | 30 000              |
| Dir Fin                       | Office Equipment                       | CRR            | All  | 30 000              | 30 000              | 30 000              | 30 000              | 30 000              |
| Dir Tech                      | Office Equipment (Director)            | CRR            | All  | 30 000              | 30 000              | 30 000              | 30 000              | 30 000              |
| Fleet Management              | Vehicle Replacement Program            | CRR            | All  | 1 000 000           | 1 000 000           | 2 000 000           | 2 000 000           | 3 000 000           |
| Fleet Management              | Vehicle Replacement Program            | Belgium        | All  |                     | 300 000             |                     |                     |                     |
| Fleet Management              | Tools & Equipment                      | CRR            | All  | 50 000              |                     | 50 000              | 50 000              | 80 000              |
| Fleet Management              | Workshop Building Upgrade              | CRR            | 3    | 300 000             | 300 000             |                     |                     |                     |
| Human Resources               | Electronic overtime system             | CRR            | All  | 80 000              |                     |                     |                     |                     |
| Information Technology        | IT Equipment                           | CRR            | All  | 350 000             | 300 000             | 300 000             | 350 000             | 350 000             |
| Municipal Manager             | Office Equipment                       | CRR            | All  | 30 000              | 30 000              | 30 000              | 30 000              | 30 000              |
| Town Planning & Building Con  | Filing Cabinets                        | CRR            | All  | 200 000             |                     |                     |                     |                     |

Strategic Objective: 2.2 Ensure Financial Stability & 2.3 Maintain and Strengthen Relations

| Department    | Description                              | Funding Source | Ward | Budget<br>2024_2025 | Budget<br>2025_2026 | Budget<br>2026_2027 | Budget<br>2027_2028 | Budget<br>2028_2029 |
|---------------|--|----------------|------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Finance       | Furniture & equipment                    | CRR            | All  |                     |                     |                     |                     | 200 000             |
| Communication | Access Control - Furniture and Equipment | CRR            | All  | 100 000             | 100 000             | 250 000             |                     |                     |
| Communication | Signage & Billboards                     | CRR            | All  |                     |                     |                     | 200 000             | 200 000             |
| Communication | Camera equipment                         | CRR            | All  |                     | 30 000              |                     |                     |                     |



KEY PERFORMANCE AREA: 3. COMMUNAL SERVICES

Strategic Objective: 3.1 Provide and Maintain Facilities and Environment that make citizens feel at home

| Department                   | Description                             | Funding Source | Ward | Budget<br>2024 2025 | Budget<br>2025 2026 | Budget<br>2026 2027 | Budget<br>2027 2028 | Budget<br>2028 2029 |
|------------------------------|---|----------------|------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Cemeteries                   | Expanding of Cemetery                   | CRR            | All  | 100 000             |                     |                     | 200 000             |                     |
| Community Halls & Facilities | Townhalls Equipment                     | CRR            | All  |                     |                     |                     | 50 000              | 150 000             |
| Community Parks              | Chainsaws                               | CRR            | All  | 50 000              | 120 000             |                     | 120 000             | 100 000             |
| Community Parks              | Brushcutters                            | CRR            | All  | 50 000              | 100 000             |                     | 100 000             | 80 000              |
| Community Parks              | Irrigation equipment for parks          | CRR            | All  |                     | 200 000             |                     | 100 000             | 100 000             |
| Community Parks              | Landscaping of parks                    | CRR            | All  |                     | 200 000             |                     | 100 000             | 100 000             |
| Community Parks              | Plant & Equipment Parks & Recreation    | CRR            | All  |                     | 300 000             | 200 000             | 50 000              | 50 000              |
| Community Parks              | Tools & equipment                       | CRR            | All  |                     |                     |                     |                     | 100 000             |
| Electricity Streetlights     | Upgrade of Streetlights                 | CRR            | All  | 50 000              | 210 000             | 100 000             | 150 000             | 150 000             |
| Electricity Streetlights     | Upgrading streetlights & lighting       | EEDSM          | All  | 3 043 478           | 3 478 261           |                     |                     |                     |
| Environment                  | Air Quality Equipment                   | CRR            | All  |                     |                     |                     | 150 000             |                     |
| Fire Fighting & Protection   | Capex Fire Fighting Equipment           | CRR            | All  | 350 000             | 150 000             |                     | 150 000             | 150 000             |
| Fire Fighting & Protection   | Rescue equipment                        | Prov Grant     | All  |                     | 350 000             |                     |                     |                     |
| Libraries                    | Library Nduli                           | CRR            | 1,12 | 1 000 000           |                     |                     |                     |                     |
| Roads                        | Rehabilitation Loverslane Bridge, Ceres | CRR            | 3,5  |                     |                     |                     | 3 500 000           |                     |
| Roads                        | NMT Sidewalks Ceres                     | CRR            | 3,5  | 50 000              |                     |                     |                     |                     |
| Roads                        | NMT Sidewalks Ceres                     | District       | 3,5  | 434 783             |                     |                     |                     |                     |
| Roads                        | Traffic Calming                         | CRR            | All  | 200 000             | 50 000              |                     | 150 000             | 150 000             |
| Roads                        | Tulbagh Taxi Rank (Ph1)                 | CRR            | 7,11 | 100 000             |                     |                     |                     |                     |

| Department               | Description                                  | Funding Source | Ward | Budget<br>2024_2025 | Budget<br>2025_2026 | Budget<br>2026_2027 | Budget<br>2027_2028 | Budget<br>2028_2029 |
|--------------------------|--|----------------|------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Sport Grounds & Stadiums | Containers 3x3m                              | CRR            | All  | 100 000             |                     |                     |                     | 100 000             |
| Sport Grounds & Stadiums | Vredebes sportsgrounds                       | MIG            | 5    |                     |                     |                     | 12 000 000          | 12 000 000          |
| Sport Grounds & Stadiums | Tulbagh sports facilities upgrade            | MIG            | 7,11 |                     | 4 779 504           |                     |                     |                     |
| Sport Grounds & Stadiums | Wolseley sports facilities upgrade           | MIG            | 2,7  |                     | 4 779 504           |                     |                     |                     |
| Sport Grounds & Stadiums | Kliprug sportfield change rooms              | CRR            | 4    |                     |                     |                     | 2 500 000           |                     |
| Sport Grounds & Stadiums | Sportsground development                     | CRR            | All  |                     | 200 000             |                     |                     | 250 000             |
| Sport Grounds & Stadiums | Resurface netball courts                     | CRR            | All  |                     |                     |                     |                     | 250 000             |
| Sport Grounds & Stadiums | Equipment                                    | CRR            | All  |                     |                     |                     |                     | 50 000              |
| Sport Grounds & Stadiums | Op-Die-Berg New sportfacilities              | MIG            | 8    |                     |                     |                     | 2 500 000           | 2 500 000           |
| Swimming Pools           | Swimming Pool Nduli                          | CRR            | 1,12 |                     | 30 000              |                     |                     |                     |
| Traffic                  | Office Upgrades And Addition Of Firearm Safe | CRR            | All  | 200 000             | 300 000             |                     |                     |                     |
| Water Distribution       | Grey Water System                            | CRR            | All  |                     |                     |                     |                     | 1 500 000           |

KEY PERFORMANCE AREA: 4. SOCIO-ECONOMIC SUPPORT SERVICES

Strategic Objective: 4.2 Create an enabling environment to support local economy

| Department                 | Description                      | Funding Source | Ward | Budget<br>2024_2025 | Budget<br>2025_2026 | Budget<br>2026_2027 | Budget<br>2027_2028 | Budget<br>2028_2029 |
|----------------------------|----------------------------------|----------------|------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Electricity Administration | Upgrade Power Station            | Loan           | 3,5  | 16 517 686          |                     |                     |                     |                     |
| Electricity Administration | Municipal Energy Resilience      | Prov Grant     | All  | 608 696             |                     |                     |                     |                     |
| Resorts                    | Chalet Furniture                 | CRR            | 3    | 450 000             |                     |                     | 200 000             |                     |
| Roads                      | Rehabilitation Cillierstr, Ceres | CRR            | 3,5  |                     | 3 000 000           | 3 000 000           |                     |                     |

ANNEXURE A: MFMA CIRCULAR 88 NATIONAL INDICATORS

Annexure Circular 88  
Quarterly Output Targets

| Indicator Ref | A1 Indicator short name   | A8 Definition   | Baseline | 24/25 Annual Target | 1st Quarter target | 2nd Quarter Target | 3rd Quarter Target | 4th Quarter Target |
|---------------|---|---|----------|---------------------|--------------------|--------------------|--------------------|--------------------|
| EE1.11        | Number of dwellings provided with connections to mains electricity supply by the municipality   | The number of new residential electricity connections to dwellings energised by the municipality as part of state-subsidised human settlements development.   | 15       | 28                  | 7                  | 14                 | 21                 | 28                 |
| EE3.11        | Percentage of unplanned outages that are restored to supply within industry standard timeframes | The proportion of unplanned electricity outages where at least 98% of the customers affected by the outage have their electricity supply restored with 24 hours of the incident. The industry standard NRS 047 specifies the restoration of electricity supply to differing proportions of affected customers within the standards of 1.5, 3.5, 7.5, 24 and 168 hours or less. This indicator tracks the 24 hour standard whereby at least 98% of customers affected by an unplanned outage have had their electricity restored. An unplanned outage is defined as a network event that occurs when a piece of equipment is taken out of service immediately, either automatically or as soon as switching operations can be performed, as a direct result of emergency conditions or a major natural event, such as risk to life or equipment.   | 100%     | 98%                 | 98%                | 98%                | 98%                | 98%                |
| EE3.21        | Percentage of planned maintenance performed   | This is a measure of the actual executed maintenance jobs planned as a percentage of budgeted planned maintenance effort in scheduled 'jobs'. A 'job' is a planned maintenance task scheduled by the municipality.  | 100%     | 80%                 | 80%                | 80%                | 80%                | 80%                |
| ENV3.11       | Percentage of recognised informal settlements receiving basic waste removal services            | The proportion of recognised informal settlements within the municipal area which are receiving at least a basic standard of service for refuse collection and cleaning services all weeks in the year. A "recognised informal settlement" refers to any process whereby the municipality officially documents the existence of the informal settlement and its obligations with regards to servicing its residents. This excludes "known" settlements that may emerge in the course of the reporting as a result of land invasions or on private property which the municipality is not responsible for. If the informal settlement has not received a basic standard of service in duration of more than one week, it should not be counted. Informal settlements that have experienced delayed collection of more than a week, or skipped weeks, are not considered to have received a basic standard of refuse removal. | New      |                     |                    |                    |                    |                    |
| TR6.12        | Percentage of surfaced municipal road lanes which has been resurfaced and resealed              | The distance of surfaced municipal road lanes (class 3-5) in kilometres which has been resurfaced and resealed in relation to the total road lane length. A lane is part of a carriageway that is designated to be used by a single line of vehicles to control and guide drivers and reduce traffic conflicts. Lane widths may vary in width from 3.1m at their narrowest, to 5.5m lanes in higher-order mixed-usage streets. Total municipal road length is measured on a per lane basis, so a road that is four-lanes wide for 1 km has a total network length of 4kms for the purpose of this indicator.  | 2%       |                     |                    |                    |                    |                    |

|        |  |  |      |      |      |      |      |      |
|--------|--|--|------|------|------|------|------|------|
| TR6.13 | KMs of new municipal road network  | The distance of municipal road network built in kilometres within the municipal area, by the municipality (inclusive of all its departments and implementing agents). This is inclusive of both surfaced and unsurfaced roads built by the municipality. A surfaced road refers to road installed with a durable surface material intended to sustain traffic, usually pavement or concrete. Total municipal road network length is measured irrespective of the road lanes for this indicator.                                      | 0,7  |      |      |      |      |      |
| TR6.21 | Percentage of reported pothole complaints resolved within standard municipal response time | The percentage of reported pothole complaints resolved within the standard time, as a percentage of all potholes reported. A reported pothole complaint refers to the report as the incidence, not the number of potholes that may be referred to in a given report. Municipal standard response times and operating procedures for service providers who may undertake this work for the municipality are confirmed at the municipal level in terms of the municipality's standard operating procedure for measuring the indicator. | 100% |      |      |      |      |      |
| WS1.11 | Number of new sewer connections meeting minimum standards                                  | The total number of new sewer connections (defined as connections to a flush toilet connected to the sewerage system or a septic tank or a VIP toilet) made by the municipality. This is inclusive of new sewer connections to communal facilities that meet basic sanitation standards.   | 13   | 10   | 10   | 10   | 10   | 10   |
| WS2.11 | Number of new water connections meeting minimum standards                                  | Total number of new water connections meeting minimum standards (supply of water is Piped (tap) water inside dwelling/institution, Piped (tap) water inside yard, and/or Community stand: <200 m) made by the municipality. This is inclusive of new water connections to communal facilities that meet minimum standards.   | 31   | 10   | 10   | 10   | 10   | 10   |
| WS3.11 | Percentage of callouts responded to within 48 hours (sanitation/wastewater)                | Percentage callouts (inclusive of outages logged with the municipality and complaints related to outages) responded to within 48 hours (sanitation/wastewater). Responded to means that someone is on site and has initiated a process of resolving the matter within 48 hours. This does not mean the callout was resolved, only that the matter was logged, appraised and responded to within 48 hours of notification.  | 100% | 100% | 100% | 100% | 100% | 100% |
| WS3.21 | Percentage of callouts responded to within 48 hours (water)                                | Percentage callouts (outages inclusive of complaints logged over outages) responded to within 48 hours (water). Responded to means that someone is on site and has initiated a process of resolving the matter within 48 hours. This does not mean the callout was resolved, only that the matter was logged, appraised and responded to within 48 hours of notification.  | 100% | 100% | 100% | 100% | 100% | 100% |



|         |   |  |     |     |     |     |     |     |
|---------|---|--|-----|-----|-----|-----|-----|-----|
| FD1.11  | Percentage compliance with the required attendance time for structural firefighting incidents                                       | <p>Structural fire incidents are defined as incidents of fire outbreaks in habitable formal structures (buildings that have approved building plans) and habitable informal structures (informal residential dwellings where no approved building plans exist). The indicator measures the percentage of times that these incidents receive a response within the 14 minute standard. This measure of the attendance time is the difference between the time of call (the time an official call or notice is received at the official call or reporting centre) and the arrival time (refers to the time captured for the first arriving firefighting response unit regardless from where dispatched or regardless of order of dispatch). The indicator therefore measures the number of all incidents where the attendance time was 14 minutes or less as a percentage of all incidents.</p> <p>• Attendance time is the difference between the time of call and the time of arrival of the first arriving firefighting response unit at the given address of the incident, (i.e.) Attendance Time = Time of arrival at given address –s- Time Call Received by ECC</p> <p>personnel and equipment in minutes and seconds for the year (numerator) divided by the number of fire department responses in the same year (denominator).</p> | 97% | 90% | 96% | 96% |     |     |
| LED1.11 | Percentage of total municipal operating expenditure spent on contracted services physically residing within the municipal area      | This indicator measures the value of municipal operating expenditure that has been spent on payments to contracted organisations with a physical address within the municipal area as a percentage of the total operating expenditure on payments to all contracted organisations. Contracted services are inclusive of consultancy services, and refer to services rendered by any entity outside of the municipality secured through a public procurement process.   | 5%  | 20% | 20% | 20% | 20% | 20% |
| LED1.21 | Number of work opportunities created through Public Employment Programmes (incl. EPWP, CWP and other related employment programmes) | Simple count of the number of short-term work opportunities provided through the municipality by Public Employment Programmes such as Expanded Public Works Programme, Community Works Programme and other related infrastructure initiatives. EPWP is a nationwide programme covering all spheres of government and SOEs. EPWP projects employ workers on a temporary or ongoing basis with government, contractors, or other non-governmental organisations under the Ministerial Conditions of Employment for the EPWP or learnership employment conditions. The CWP was established to provide an employment safety net to eligible members of target communities by offering them a minimum number of regular days of work each month. The programme targets unemployed and underemployed people. The stipends participants receive supplement their existing livelihood means and provide them with a basic level of income security. The indicator tracks the number of unique work opportunities generated within the quarter, regardless of the duration.   | 402 |     |     |     |     |     |
| LED2.12 | Percentage of the municipality's operating budget spent on indigent relief for free basic services                                  | The amount municipal operating budget expended on free basic services to indigent households (R-value) as a percentage of the total operating budget of the municipality for the period. Free Basic Services are understood in terms of water, sanitation, electricity and waste removal services only.  | 3%  |     |     |     |     |     |

|         |  |   |      |     |     |     |     |     |
|---------|--|---|------|-----|-----|-----|-----|-----|
| LED3.11 | Average time taken to finalise business license applications   | The indicator measures the average number of working days a business owner can expected to wait from the date of submission of a complete business licence application to the date of outcome of licensing decision from the municipality. Business license applications refer to those businesses applying in terms of the Businesses Act of 1991. A 'complete application' refers to the point at which all of the required administrative information has been supplied, allowing the municipality to proceed with the processing. A 'finalised' application refers to an application where the municipality has taken a decision to approve or deny the application. An application is consider finalised at the point of the decision, regardless of the time between the decision and the communication of the application outcome. | 3,48 |     |     |     |     |     |
| LED3.31 | Average number of days from the point of advertising to the letter of award per 80/20 procurement process                    | The average number of days from the point of advertising to the letter of award per 80/20 procurement process. An 80/20 procurement process refers to public procurement as per the terms of the Preferential Procurement Regulations in terms of the Preferential Procurement Policy Framework Act for bids where an 80/20 Broad-Based Black Economic Empowerment (B-BBEE) thresholds of between R30 000 and R50 million applies. This would apply to tenders awarded within the financial year, and where disputes to the outcome of the tender process were not raised. This does not apply to requests for quotations.  | 34   | 180 | 180 | 180 | 180 | 180 |
| LED3.32 | Percentage of municipal payments made to service providers who submitted complete forms within 30-days of invoice submission | The percentage of municipal payments made to service providers within 30-days of complete invoice submission. The indicator measures the number of payments made on the basis of invoice submissions to the municipality within the accepted standard of 30 days or less. This measures 30 calendar days from the time of submission of an accurate invoice.  | 100% |     |     |     |     |     |
| GG1.21  | Staff vacancy rate   | The number of unfilled posts in the municipal organisational structure as a percentage of the total number of employee posts in the municipality's organisational structure. The unfilled posts are inclusive of temporary and contract positions that appear on the municipality's approved organisational structure. They are exclusive of unfunded vacant positions on the municipality's approved organisational structure.   | 4%   | 4%  |     |     |     |     |
| GG1.22  | Percentage of vacant posts filled within 6 months  | The percentage of posts for which an appointment decision has been made within six months of the authority to proceed with filling the post. 'Vacant posts' in this instance, refers to all budgeted posts on the municipal organogram for which a recruitment process has been initiated. A position is considered 'filled' when a recruitment decision is made and an offer of appointment formally accepted by a recruit, regardless of the start date. 'Authority to proceed with filling a post' refers to the point of time at which the relevant official authorises the filling of a vacancy in terms of relevant municipal policies and procedures. This refers to an individual post and does not apply to bulk recruitments.   | 71%  | 60% |     |     |     |     |
| GG2.11  | Percentage of ward committees with 6 or more ward committee members (excluding the ward councillor)                          | The percentage of ward committees that had 6 or more members, excluding the ward councillor, as a proportion of the total number of wards at the last day of the reporting period.  | 100% |     |     |     |     |     |

|        |  |   |      |   |  |  |  |  |
|--------|--|---|------|---|--|--|--|--|
| GG2.12 | Percentage of wards that have held a quarterly councillor-convened community meeting             | The number of wards where ward councillors convened at least one community meeting in the quarter as per statutory requirements, as a percentage of all the wards in the municipality. Community meetings refer to any public meeting for which public notice is given, held in the councillor's ward, and at which the ward councillor convenes the meeting. For the purposes of the indicator, a ward cannot report more councillor-convened community meetings than the quarter which is being reported against.   | 100% |   |  |  |  |  |
| GG2.31 | Percentage of official complaints responded to through the municipal complaint management system | The number of official complaints responded to as per the municipality defined norms and standards, as a percentage of the number of official complaints received. A complaint is any formal grievance, concern or issue registered with municipality as per its established systems and protocols. An official complaint, in this instance, should be formally logged within the Municipal Complaints Management System. "Norms and standards" refer to a municipality's agreed ability to respond promptly and appropriately to the complaints from the public, in line with protocols determined by the municipality, whether or not this is consistent with any external guidance or benchmarking. Note that resolution refers to an official municipal response to the complaint and does not provide for a determination of "satisfaction" with the municipal response on the part of the public. | ??   |   |  |  |  |  |
| GG5.11 | Number of active suspensions longer than three months  | Refers to the total number of active suspensions at the time of reporting that were initiated more than three months prior and had not yet been resolved.   | 1    | 1 |  |  |  |  |
| FM1.11 | Total Capital Expenditure as a percentage of Total Capital Budget                                | This indicator measures the extent to which budgeted capital expenditure has been spent during the financial year. Capital expenditure is all costs incurred by the municipality to acquire, upgrade, and renew physical assets such as property, plants, buildings, technology, or equipment.  | 88%  |   |  |  |  |  |
| FM1.12 | Total Operating Expenditure as a percentage of Total Operating Expenditure Budget                | The indicator measures the extent to which operating expenditure has been spent during the financial year. Operating Expenditure (non-capital spending) is costs which the municipality incurs through its normal operations.   | 85%  |   |  |  |  |  |
| FM1.13 | Total Operating Revenue as a percentage of Total Operating Revenue Budget                        | The indicator measures the extent of actual operating revenue (excl. capital grant revenue) generated in relation to budgeted operating revenue during the financial year. Operating revenue is revenue generated from sale of goods or services, taxes or intergovernmental transfers  | 96%  |   |  |  |  |  |

|        |   |  |      |      |      |      |      |      |
|--------|---|--|------|------|------|------|------|------|
| FM1.14 | Service Charges and Property Rates Revenue as a percentage of Service Charges and Property Rates Revenue Budget | The ratio measures the extent of actual Service Charges and Property Rates Revenue generated in relation to budgeted Service Charges and Property Rates Revenue during the financial year. Service Charges includes revenue generated from sale of water, electricity, refuse and sanitation. Property rates includes revenue generated from rates and taxes charged on properties.  | 98%  |      |      |      |      |      |
| FM1.21 | Funded budget (Y/N) (Municipal)   | A municipality considers inputs from the National Treasury and adopts a budget that is funded in line with Section 18 of the MFMA which states that a budget is funded from either revenue realistically to be collected and accumulated cash backed reserves not committed for other purposes. Accumulated cash backed reserves refers to surpluses accumulated from previous years not committed for other purposes. A budget is funded when a municipality reflects a surplus of R0 or more on budget table A8. | Yes  |      | N/A  | N/A  |      |      |
| FM3.11 | Cash/Cost coverage ratio  | The ratio indicates the municipality's ability to meet at least its monthly fixed operating commitments from cash and short-term investment without collecting any additional revenue, during that month.  | 2,7  |      |      |      |      |      |
| FM3.13 | Trade payables to cash ratio  | The ratio indicates the municipality's capacity to pay its creditors with cash and equivalent only.  | 211  |      |      |      |      |      |
| FM3.14 | Liquidity ratio   | This ratio only considers a municipality's most liquid assets – cash and investments. These are the assets that are most readily available to a municipality to pay short-term obligations. It is a stricter and more conservative measure because cash and cash equivalent is only used in the calculation.   | 1,1  |      |      |      |      |      |
| FM4.31 | Creditors payment period  | This indicator reflects the average number of days taken for trade creditors to be paid. It is a useful indicator to measure the cash flow or liquidity position of a municipality. Total outstanding creditors is total amount owed (capital and operating expenditure) by the municipality. Section 65 of the MFMA clearly prescribe municipalities to pay all monies owed within 30 days of receiving an invoice.   | 86,9 |      |      |      |      |      |
| FM5.11 | Percentage of total capital expenditure funded from own funding (Internally generated funds + Borrowings)       | The ratio measures the level to which municipality's total capital expenditure is funded through Internally Generated Funds and Borrowings. It also assess the level at which a municipality is able to generate own funds to finance revenue generating assets to enhance and sustain revenue streams.  | 97%  |      |      |      |      |      |
| FM6.12 | Percentage of awarded tenders [over R200k], published on the municipality's website                             | This indicator measures the extent to which the municipality is open and transparent in the awarding of contracts by advertising details of the winning company on the municipality's website. This indicator also measures the municipality's compliance to MFMA Section 75 (1) (g).  | 100% | 100% | 100% | 100% | 100% | 100% |
| FM6.13 | Percentage of tender cancellations  | This indicator measures the percentage of tender cancellations in relation to the total number of tender business cases that was recorded, advertised and closed.  | 23%  | 25%  | 25%  | 25%  | 25%  | 25%  |
| FM7.11 | Debtors payment period  | Net Debtor Days refers to the average number of days required for a municipality to receive payment from its consumers for bills/invoices issued to them for services.   | 48   |      |      |      |      |      |

|        |                       |   |     |  |  |  |  |  |
|--------|-----------------------|---|-----|--|--|--|--|--|
| FM7.12 | Collection rate ratio | The ratio measures the revenue collection level of a municipality. It considers the level of increase or decrease of gross debtors relative to annual billed revenue. In addition, in order to determine the real collection rate bad debts written-off is taken into consideration | 93% |  |  |  |  |  |
|--------|-----------------------|---|-----|--|--|--|--|--|

Annexure Circular 88  
Annual Output Targets

| Indicator Ref | Indicator short name  | Definition  | 24/25 Annual Target | Frequency of reporting |
|---------------|---|---|---------------------|------------------------|
| ENV4.11       | Percentage of biodiversity priority area within the municipality      | Proportional share of land cover categories aggregated to relate to biological priority areas within the municipality, relative to the total municipal area. It indicates the presence of available habitats across a municipal area important for maintaining ecological processes, expressed in ha. A decline over time indicates a loss of land supporting biodiversity and local ecosystems. Biodiversity priority areas, or areas of high biodiversity importance, are defined by SANBI (2016) as "Natural or semi-natural areas in the landscape or seascape that are important for conserving a representative sample of ecosystems and species, for maintaining ecological processes, or for the provision of ecosystem services."  |                     | Annual                 |
| TR6.11        | Percentage of unsurfaced road graded                                  | The length of unsurfaced road which has been graded as a percentage of overall unsurfaced road network. Unsurfaced road is understood as a road without a prepared, durable surface intended to withstand traffic volume, usually a tar macadam (asphalt) or concrete surface. Usually dirt, gravel or natural surface. Road "graded" is the process of restoring the driving surface of a gravel or natural surface road to a desired smoothness and shape by removing irregularities such as corrugations and pot holes and redistributing gravel.. Usually dirt, gravel or natural surface. Road "graded" is the process of restoring the driving surface of a gravel or natural surface road to a desired smoothness and shape by removing irregularities such as corrugations and pot holes and redistributing gravel. |                     | Annual                 |
| WS5.31        | Percentage of total water connections metered                         | The number of metered water connections as a percentage of the total number of connections in the municipality.   | 100%                | Annual                 |
| GG3.12        | Percentage of councillors who have declared their financial interests | The percentage of all councillors that have declared their financial interests for the financial year being reported against. Financial interests refers to all relevant financial matters or dealings which may create the potential for a conflict of interest.   |                     | Annual                 |
| FM2.21        | Cash backed reserves reconciliation at year end                       | This indicator measures the extent to which reserves, which are required to be cash backed are actually backed by Cash Reserves. Commitments or applications refers to items that must be cash backed such as unspent conditional grants, VAT, working capital requirements, sinking fund or reserves approved by Council. Data elements, for the purpose of this indicator, are drawn from the data contained in the budget table A8.  |                     | Annual                 |
| FM3.12        | Current ratio (current assets/current liabilities)                    | The ratio is used to assess the municipality's ability to pay back its short-term liabilities (Debt and Payables) with its short-term assets (Cash, Inventory, Receivables).  |                     | Annual                 |

|        |  |  |  |        |
|--------|--|--|--|--------|
| FM4.11 | Irregular, Fruitless and Wasteful, Unauthorised Expenditure as a percentage of Total Operating Expenditure | The indicator measures the extent to which the municipality has incurred irregular, fruitless and wasteful and unauthorised expenditure. Fruitless and wasteful expenditure is expenditure that was made in vain and would have been avoided had reasonable care been exercised. Irregular expenditure is incurred by the municipality in contravention of a requirement of the law. Unauthorized expenditure includes overspending of the total amount appropriated in the approved budget. |  | Annual |
| FM5.12 | Percentage of total capital expenditure funded from capital conditional grants                             | This ratio measures to what extent a municipality depend on grants to deliver services to its communities. Conditional grants are transfers and subsidies (allocation-in-kind or monetary value) given to municipalities by national or provincial departments as well as other external agencies for specific purposes.   |  | Annual |
| FM5.21 | Percentage of total capital expenditure on renewal/upgrading of existing assets                            | This indicator measures the extent to which the municipality prioritise or protect its existing infrastructure assets. Renewal/Upgrading of Existing Assets refers to costs incurred in relation to refurbishment, rehabilitation or reconstruction of assets to return its desired service levels. It is also referred to as restoration of the service potential of the asset.   |  | Annual |
| FM5.22 | Renewal/Upgrading of Existing Assets as a percentage of Depreciation/Asset impairment                      | This indicator measures the extent at which the municipality prioritise or protect its existing infrastructure assets. Renewal, Upgrading or Replacement of Existing Assets refers to costs incurred in relation to refurbishment, rehabilitation or reconstruction of assets to return its desired service levels. It is also referred to as replacement of an asset.   |  | Annual |
| FM5.31 | Repairs and Maintenance as a percentage of property, plant, equipment and investment property              | This indicator measures the extent at which the municipality spent on repairs and maintenance of infrastructure assets relative to its asset base. Repairs and maintenance is a group of accounts consisting of labour costs, material costs, secondary costs and etc.   |  | Annual |

|        |   |   |  |        |
|--------|---|---|--|--------|
| FM7.31 | Net Surplus /Deficit Margin for Electricity | Electricity is measured separately to track the extent to which the municipality generates surplus or deficit. Total expenditure, in this context, refers to direct costs, overhead costs and capital financing costs incurred in providing electricity services. Direct costs includes employee related costs, bulk purchases, repairs and maintenance, contracted services, debt impairment, depreciation and other costs not grouped under the above-mentioned categories. Overheard costs, also referred to as indirect costs, are costs that are not directly attributable to a service but are incurred in running a municipality as a whole, for example office space or computer software and all charges or recoveries. Capital financing costs are costs associated with financing infrastructure expansion or rehabilitation of existing assets, for example interest and redemption charges.              |  | Annual |
| FM7.32 | Net Surplus /Deficit Margin for Water       | Water is measured separately to track the extent to which the municipality generates surplus or deficit. Total expenditure, in this context, refers to direct costs, overhead costs and capital financing costs incurred in providing water services. Direct costs includes employee related costs, bulk purchases, repairs and maintenance, contracted services, debt impairment, depreciation and other costs not grouped under the above-mentioned categories. Overheard costs, also referred to as indirect costs, are costs that are not directly attributable to a service but are incurred in running a municipality as a whole, for example office space or computer software and all charges or recoveries. Capital financing costs are costs associated with financing infrastructure expansion or rehabilitation of existing assets, for example interest and redemption charges.                          |  | Annual |
| FM7.33 | Net Surplus /Deficit Margin for Wastewater  | Wastewater is measured separately to track the extent to which the municipality generates surplus or deficit. Total expenditure, in this context, refers to direct costs, overhead costs and capital financing costs incurred in providing wastewater and sanitation services. Direct costs includes employee related costs, bulk purchases, repairs and maintenance, contracted services, debt impairment, depreciation and other costs not grouped under the above-mentioned categories. Overheard costs, also referred to as indirect costs, are costs that are not directly attributable to a service but are incurred in running a municipality as a whole, for example office space or computer software and all charges or recoveries. Capital financing costs are costs associated with financing infrastructure expansion or rehabilitation of existing assets, for example interest and redemption charges. |  | Annual |
| FM7.34 | Net Surplus /Deficit Margin for Refuse      | Refuse is measured separately to track the extent to which the municipality generates surplus or deficit. Total expenditure, in this context, refers to direct costs, overhead costs and capital financing costs incurred in providing refuse services. Direct costs includes employee related costs, bulk purchases, repairs and maintenance, contracted services, debt impairment, depreciation and other costs not grouped under the above-mentioned categories. Overheard costs, also referred to as indirect costs, are costs that are not directly attributable to a service but are incurred in running a municipality as a whole, for example office space or computer software and all charges or recoveries. Capital financing costs are costs associated with financing infrastructure expansion or rehabilitation of existing assets, for example interest and redemption charges.                        |  | Annual |



Annexure Circular 88  
Annual Outcome Indicators

| Indicator Ref | Indicator short name   | Definition  | Baseline | 24/25<br>Annual<br>Target | 25/26<br>Annual<br>Target | 26/27<br>Annual<br>Target | 27/28<br>Annual<br>Target | 28/29<br>Annual<br>Target |
|---------------|--|---|----------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|
| EE4.4         | Percentage total electricity losses  | Electricity losses have two components: technical and non-technical. Technical losses occur naturally and consist mainly of power dissipation in electricity system components such as transmission and distribution lines, transformers, and measurement systems. Non-technical losses are caused by actions external to the power system and consist primarily of electricity theft, faulty or inaccurate meters, and errors in accounting and record-keeping. Losses is a measure of unaccounted for energy. Thus non-payment is not included as losses.   | 10%      |                           |                           |                           |                           |                           |
| HS3.5         | Percentage utilisation rate of community halls                             | The percentage of available hours across all community halls that are booked in a year.   | 5%       |                           |                           |                           |                           |                           |
| HS3.6         | Average number of library visits per library                               | The average number of library visits per library per year. This measures only municipality managed libraries.   | 10562    | 7 960                     | 8 000                     | 8 500                     | 9 000                     | 9 500                     |
| HS3.7         | Percentage of municipal cemetery plots available                           | The number of burial plots currently available within active, municipal-owned cemeteries as a percentage of the total amount of burial plots in all municipal-owned cemeteries. Municipalities may have different policies and approaches providing for available plots, including where 'stacking' or other provisions for burial are made. Based on the municipality's current policy provisions and used plots, the indicator measures what percentage of the total available cemetery capacity in active cemeteries is currently utilised.  | 31%      |                           |                           |                           |                           |                           |
| TR6.2         | Number of potholes reported per 10kms of municipal road network            | The indicator measures the number of potholes reported to the municipality normalised for the length of the municipality's surfaced road network. A municipal road network typically consists of residential roads and roads in built-up areas within its borders, that allow for the movement of goods, services and people that are the responsibility of the municipality to maintain. Potholes are defined as a depression in a road surface, usually asphalt pavement, where traffic has removed broken pieces of the pavement. It is usually the result of water in the underlying soil structure and traffic passing over the affected area. This indicator does not count multiple reports of the same pothole at the same location. This indicator is worded such that potholes are counted once and only once they have been reported, signalling awareness of and dissatisfaction with road quality by the public. Each municipality may have different systems or protocols to determine when it receives multiple reports for the same pothole. The Standard Operating Procedure by the municipality for the indicator should be instructive in this regard. | 0,04     |                           |                           |                           |                           |                           |
| WS3.1         | Frequency of sewer blockages per 100 KMs of pipeline                       | Number of blockages in sewers per 100km of sewer length per year. Blockages are defined as reported or logged blockages that result in an obstruction of system flow which may be caused by roots, obstructive items or other pipeline disruption.  | 250      | 350                       | 350                       | 350                       | 350                       | 350                       |
| WS3.2         | Frequency of water mains failures per 100 KMs of pipeline                  | Number of water mains failures per 100km of mains pipe per year. "Mains" refers to all transmission and distribution pipes for water, the ownership of which is vested in the municipality for the purpose of conveying water to consumers.   | 125      | 175                       | 175                       | 175                       | 175                       | 175                       |
| WS3.3         | Frequency of unplanned water service interruptions                         | Number of interruptions averaged per 1000 service connections per year. Interruptions are understood as occurring at the source and do not include the number of consumer units affected by an interruption.  | 25       | 40                        | 40                        | 40                        | 40                        | 40                        |
| WS4.1         | Percentage of drinking water samples complying to SANS241                  | The percentage of water samples measured that comply with the SANS 241 requirements over a 12 month period for the defined parameters. See the SANS 241 requirements for a detailed breakdown of the various tests involved and the associated standard limits for application.   | 100%     | 95%                       | 95%                       | 95%                       | 95%                       | 95%                       |
| WS4.2         | Percentage of wastewater samples compliant to water use license conditions | Percentage of Wastewater Quality Compliance to specified licence/permit/authorisation requirements tested during the municipal financial year. The percentage is calculated on the basis of aggregated results per Water Use License determinant.   | 88%      | 90%                       | 90%                       | 90%                       | 90%                       | 90%                       |
| WS5.1         | Percentage of non-revenue water  | Non-revenue water is defined as the sum of unbilled authorized consumption, apparent losses (unbilled unauthorised consumption and meter inaccuracies) and real losses (from transmission mains, storage facilities, distribution mains or service connections).  | 13%      | 18%                       | 18%                       | 18%                       | 18%                       | 18%                       |

|       |   |   |      |     |     |     |     |     |
|-------|---|---|------|-----|-----|-----|-----|-----|
| WS5.2 | Total water losses  | Total (apparent and real) losses, expressed in terms of annual volume lost per service connection per day.  | 165  | 165 | 165 | 165 | 165 | 165 |
| WS5.4 | Percentage of water reused  | The total volume of water recycled and reused as a percentage of the system input volume. System input should include water abstracted and all imported water (raw and treated). Water that has been 'recycled and reused' refers to water reclaimed from discharge sources that is then treated and reused for beneficial purposes including but not limited to: agriculture and irrigation, potable water supplies, groundwater replenishment, industrial processes and environmental restoration. For the purpose of this indicator, it measures only municipal wastewater treated for direct use, inclusive of irrigation purposes.   | 0%   | 0%  | 0%  | 0%  | 0%  | 0%  |
| FD2.2 | Fire Services function in accordance with prescribed requirements   | As per the Act, a "Local authority may establish a service in accordance with prescribed requirements". A fire service is therefore considered 'functional' if it meets the following three conditions:<br>1. A Fire Chief Officer has been appointed by the municipality;<br>2. The fire services have evidence of callouts responded to over the reporting period;<br>3. The municipality has established and maintained a fire service in accordance with prescribed standards SANS 10090: Community Protection Against Fire.  | New  |     |     |     |     |     |
| GG1.1 | Percentage of municipal skills development levy recovered   | The indicator is a measure of the R-value of the municipal skills development levy recovered for the financial year as a percentage of the total municipal skills development allocation which the municipality could have claimed. The skills development levy is a levy imposed to encourage learning and development in South Africa as a percentage of the municipal salary bill. The funds are paid to the South African Revenue Service and can be recovered on the completion of successful skills development.  | 82%  |     |     |     |     |     |
| GG1.2 | Top management stability  | Top management is defined as Section 56 and 57 Managers, as per the Municipal Systems Act (2000). This refers to the number of actual working days in which all of the top management positions in the municipality are filled by full-time employees not in an acting position, as a percentage of the total number of possible standard working days for those positions in the financial year. Where a full-time employee is under suspension or has taken extended sick leave (more than 2 weeks), this should not be counted towards the standard working days of a fully appointed official. A calendar year of standard working days is recognised as 246 working days. The number of actual working days where the municipality is "stable" is therefore the sum of actual working days that each S56 and S57 post was occupied by a fully appointed official (not suspended or vacant) with a valid signed contract and performance agreement as a proportion of the total number of possible standard working days for all of those positions in the calendar year. | 80%  |     |     |     |     |     |
| GG2.1 | Percentage of ward committees that are functional (meet four times a year, are quorate, and have an action plan)        | The percentage of ward committees that are deemed to be 'functional' out of all wards in the municipality. Functional is defined as- they have an agreed annual ward committee action plan by end of Q1 of the year under review and had at least four quorate meetings in that year.   | 100% |     |     |     |     |     |
| GG2.2 | Attendance rate of municipal council meetings by participating leaders (recognised traditional and/or Khoi-San leaders) | The rate of attendance of recognised traditional and Khoi-San leaders at municipal council proceedings within a municipality as a percentage of all recognised traditional and Khoi-San leaders for each council meeting. A traditional leader is any person who, in terms of customary law of the traditional community concerned, holds a traditional leadership position, and is recognised in terms of Traditional and Khoi-San Leadership Act No. 3 of 2019. A Khoi-San leader is a person recognised as a senior Khoi-San leader or a branch head in terms of section 10 and includes a regent, acting Khoi-San leader and deputy Khoi-San leader. "Recognised leaders" refer to those groups which are officially recognised within the municipal area as set out in the provincial government gazette.  | N/A  |     |     |     |     |     |
| GG4.1 | Percentage of councillors attending council meetings  | The average percentage of members of the municipal council that attended council meetings.  | 96%  |     |     |     |     |     |

|       |  |  |      |  |  |  |  |  |
|-------|--|--|------|--|--|--|--|--|
| FM1.1 | Percentage of expenditure against total budget   | The indicator measures the percentage of expenditure in relation to the municipal budget. Expenditure refers to costs incurred by the municipality in the applicable financial year, inclusive of all capital and operational spending. The municipal budget refers to the municipal council approved annual budget for a particular financial year.   | 93%  |  |  |  |  |  |
| FM2.1 | Percentage of total operating revenue to finance total debt (Total Debt (Borrowing) / Total operating revenue) | The purpose of the indicator is to provide assurance that sufficient revenue will be generated to repay Liabilities. Alternatively, it assesses the municipality's affordability of the total borrowings.  | 0%   |  |  |  |  |  |
| FM2.2 | Percentage change in cash backed reserves reconciliation   | The indicator measures the extent to which a municipality increases its reserves and the basis of cash backing of reserves. Data elements, for the purpose of this indicator, are drawn from the data contained in the budget table A8.  | 0%   |  |  |  |  |  |
| FM3.1 | Percentage change in cash and cash equivalent (short term)   | The purpose of this indicator is to assess the level of liquidity in the municipality. A municipality with improved cash and cash equivalent is considered to be financially healthy and sustainable.  | -36% |  |  |  |  |  |
| FM4.1 | Percentage change of unauthorised, irregular, fruitless and wasteful expenditure                               | The indicator measures the extent to which the municipality has incurred irregular, fruitless and wasteful and unauthorised expenditure. Fruitless and wasteful expenditure is expenditure that was made in vain and would have been avoided had reasonable care been exercised. Irregular expenditure is incurred by the municipality in contravention of a requirement of the law. Unauthorized expenditure includes overspending of the total amount appropriated in the approved budget. | 100% |  |  |  |  |  |
| FM4.2 | Percentage of total operating expenditure on remuneration  | The indicator measures the extent of remuneration costs to total operating expenditure. To control this indicator, an organisational review needs to be performed to address duplications and inefficiencies. The municipality needs to implement a proper remuneration policy and performance management system. Remuneration includes employee related costs (permanent and short term contracts) and remuneration for councillors.  | 30%  |  |  |  |  |  |
| FM4.3 | Percentage of total operating expenditure on contracted services   | This indicator measures the extent to which the municipality financial resources are committed towards contracted services to perform municipal related functions. Contracted services refers to costs incurred by the municipality in relation to services performed on behalf of the municipality by another agency or personnel. This includes outsourced Services, Contractors and Professional and Special Services.  | 7%   |  |  |  |  |  |
| FM5.1 | Percentage change of own funding (Internally generated funds + Borrowings) to fund capital expenditure         | The indicator measures the year-on-year growth of own funding to fund capital expenditure of the municipality. Internally generated funds refers to monies received from borrowings and municipal operating revenue to fund capital expenditure.   | 59%  |  |  |  |  |  |
| FM5.2 | Percentage change of renewal/upgrading of existing Assets  | This indicator measures the year-on-year percentage change of assets renewal / upgrading. It also assess whether the municipality has improved its investment towards asset renewal as required. Renewal/Upgrading of Existing Assets refers to costs incurred in relation to refurbishment, rehabilitation or reconstruction of assets to return its desired service levels. It is also referred to as restoration of the service potential of the asset.                                   | 67%  |  |  |  |  |  |
| FM5.3 | Percentage change of repairs and maintenance of existing infrastructure  | This indicator measures the extent to which the municipality spent on repairs and maintenance of infrastructure assets. Repairs and maintenance is a group of accounts consisting of labour costs, material costs, secondary costs and etc.  | 16%  |  |  |  |  |  |
| FM7.1 | Percentage change in Gross Consumer Debtors' (Current and Non-current)   | Consumer debt is non-payment of property rates, charges for services provided and other various financial obligations such as traffic fines or rental of facilities  | -14% |  |  |  |  |  |
| FM7.2 | Percentage of Revenue Growth excluding capital grants  | This Ratio measures the overall Revenue Growth excluding Capital Grants. In addition, this ratio will assist in determining if the increase in Expenditure will be funded by the increased Revenue Base or by some other means.  | 8%   |  |  |  |  |  |
| FM7.3 | Percentage of net operating surplus margin   | The indicator assesses the extent to which the municipality generates operating surplus. Operating surplus is the difference between operating revenue and operating expenditure.  | 9%   |  |  |  |  |  |