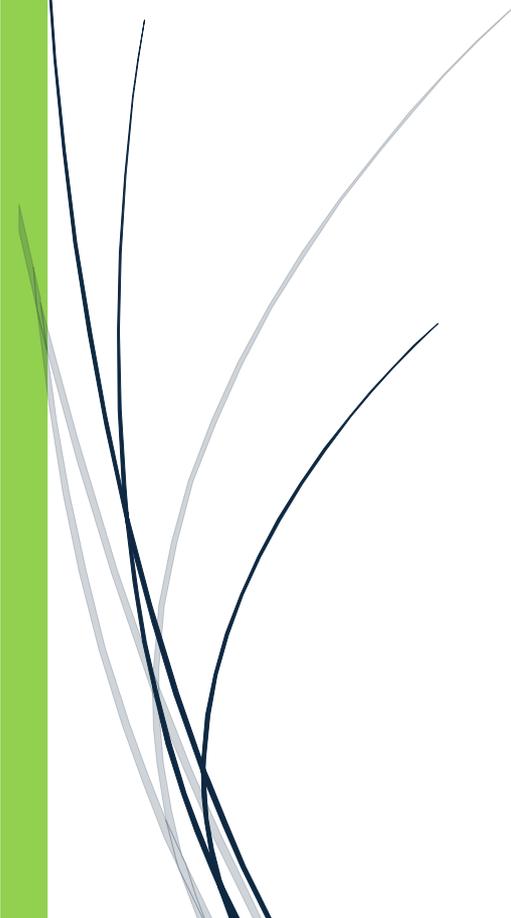


2025/26

# **SERVICE DELIVERY & BUDGET IMPLEMENTATION PLAN**

(MID-YEAR ADJUSTMENT)



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## 1. INTRODUCTION AND OVERVIEW

### a. PURPOSE OF REPORT

Witzenberg Municipality’s Service Delivery & Budget Implementation Plan (SDBIP) gives practical effect to our Integrated Development Plan (IDP) & Budget. The strategic objectives in the 2025/26 IDP are broken down into key performance indicators and targets to enable the community, council & administration to determine performance of the IDP.

This mid-year review adjustment to the SDBIP has been undertaken with a view to ensure proper alignment with the objectives of the IDP and the adjusted 2025/26 Budget.

Section 54 (1) c of the Municipal Finance & Management Act determines the following:

*“54(1) On receipt of a statement or report submitted by the accounting officer of the municipality in terms of section 71 or 72, the mayor must—  
(c) consider and, if necessary, make any revisions to the service delivery and budget implementation plan, provided that revisions to the service delivery targets and performance indicators in the plan may only be made with the approval of the council following approval of an adjustments budget;”*

The following aspects were considered with the adjustment of the 2025/26 SDBIP:

- 2024/25 Annual Report
- AG Audit of 2024/25 Annual Performance Report as included in the Annual Report
- Comments from Internal Audit
- Adjustment on the 2025/26 capital & operational budget
- Quarterly- & Mid-year SDBIP reports

**The Witzenberg Council approved the 2025/26 Adjustment Budget and adjustments to the SDBIP as per item 8.1.2 of the Council Meeting held on the 25th of February 2026.**

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

## 2. TOP LAYER SDBIP (MUNICIPAL SCORECARD)

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.

### 3. 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 2023/24
- Annual Report of 2023/24
- The risks identified by the Chief Risk Officer 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 2023/24 Annual Report
- Mid-Year Performance Report (Section 72) for 2024/25

### 4. MFMA CIRCULAR 88: NATIONAL INDICATORS

To be implemented as a pilot process in the 2021/22 to 2025/26 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 provincial departments of Cooperative Governance and Traditional Affairs (COGTAs). 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.

## 5. 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.

**Council approved the adjustment to non-financial indicators as per item 8.1.2 of Council Meeting held on the 25<sup>th</sup> of February 2026.**

Print Name D NASSON

Municipal Manager of Witzenberg Municipality

Signature



Date

02/03/2026

## 6. 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 TABRAHAMS

Mayor of Witzenberg Municipality

Signature



Date

2 March 2026

## 7. STRATEGIC ALIGNMENT



## 8. FINANCIAL COMPONENT

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

Description	Budget Year 2025/26												Medium Term Revenue & Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget			
R thousands															
<b>Revenue By Source</b>															
Property Rates	54 782	5 721	4 430	5 721	5 721	5 721	5 721	5 721	4 430	8 303	7 012	7 012	120 291	34 527	37 290
Service charges - Electricity	47 269	44 477	44 477	36 102	36 102	33 310	33 310	38 894	41 685	44 477	41 685	36 102	477 889	10 173	11 318
Service charges - Water	4 450	4 450	4 450	4 450	4 450	4 450	4 450	4 450	4 450	4 450	4 450	4 450	53 401	56 053	58 991
Service charges - Waste Water Management	2 799	2 799	2 799	2 799	2 799	2 799	2 799	2 799	2 799	2 799	2 799	2 799	33 590	25 136	26 392
Service charges - Waste Management	3 023	3 023	3 023	3 023	3 023	3 023	3 023	3 023	3 023	3 023	3 023	3 023	36 276	8 120	8 527
Service charges - Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	528	528	528	528	528	528	528	528	528	528	528	528	6 345	431	452
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	214	214	214	214	214	214	214	214	214	214	214	214	2 566	12	13
Agency services	410	410	410	410	410	410	410	410	410	410	410	410	4 918	2 917	3 063
Interest Revenue	4 338	4 338	4 338	4 338	4 338	4 338	4 338	4 338	4 338	4 338	4 338	4 338	52 049	10 284	10 798
Other Revenue	1 919	1 918	3 201	1 915	1 915	3 197	1 914	1 916	3 200	1 918	1 917	5 572	30 501	4 786	5 075
Grant Revenue	13 628	13 628	12 276	13 628	13 628	11 891	13 628	13 628	12 276	13 628	13 628	70 139	215 605	18 006	23 606
<b>Total Revenue</b>	<b>133 360</b>	<b>81 506</b>	<b>80 146</b>	<b>73 128</b>	<b>73 128</b>	<b>69 881</b>	<b>70 335</b>	<b>75 921</b>	<b>77 353</b>	<b>84 088</b>	<b>80 004</b>	<b>134 587</b>	<b>1 033 431</b>	<b>170 445</b>	<b>185 525</b>

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

Description	Budget Year 2025/26												Medium Term Revenue & Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget			
R thousands															
<b>Expenditure by Type</b>															
Employee related costs	25 639	25 639	25 639	25 639	25 639	25 639	25 639	25 639	25 639	25 639	25 639	26 349	308 376	91 494	98 486
Remuneration of councillors	1 102	1 102	1 102	1 102	1 102	1 102	1 102	1 102	1 102	1 102	1 102	1 102	13 228	612	642
Bulk purchases - electricity	35 953	35 952	35 953	35 952	35 952	35 952	35 952	35 952	35 952	35 952	35 952	35 954	431 429	-	-
Debt Impairment	3 908	3 908	3 908	3 908	3 908	3 908	3 908	3 908	3 908	3 908	3 908	3 908	46 891	33 430	35 102
Depreciation & asset impairment	2 841	2 841	2 841	2 841	2 841	2 841	2 841	2 841	2 841	2 841	2 841	2 841	34 090	6 652	6 985
Finance Charges	886	886	886	886	886	886	886	886	886	886	886	834	10 585	88	93
Other materials	2 046	2 046	2 046	2 046	2 046	2 046	2 046	2 046	2 046	2 046	2 046	2 246	24 754	11 292	11 879
Contracted Services	6 336	6 336	6 340	6 336	6 336	6 390	6 336	6 336	6 340	6 336	6 336	6 840	76 596	22 384	23 122
Transfers and subsidies	251	251	2 704	251	251	2 704	251	251	2 704	251	251	2 704	12 825	1 246	1 309
Irrecoverable debts written off	2 500	2 500	2 500	2 500	2 500	2 500	2 500	2 500	2 500	2 500	2 500	2 500	30 000	-	-
Other Expenditure	5 592	5 592	5 642	5 592	5 592	5 642	5 592	5 592	5 642	5 592	5 592	5 945	67 604	8 697	8 748
Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>	<b>87 054</b>	<b>87 053</b>	<b>89 561</b>	<b>87 053</b>	<b>87 053</b>	<b>89 610</b>	<b>87 053</b>	<b>87 053</b>	<b>89 560</b>	<b>87 053</b>	<b>87 053</b>	<b>91 223</b>	<b>1 056 378</b>	<b>175 895</b>	<b>186 366</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 2025/26	Project Start Date	Project End Date	Cash Flow Jul	Cash Flow Aug	Cash Flow Sep	Cash Flow Oct	Cash Flow Nov	Cash Flow Dec	Cash Flow Jan	Cash Flow Feb	Cash Flow Mar	Cash Flow Apr	Cash Flow May	Cash Flow Jun
Roads	Network Street	CRR	6 000 000	2025/09/10	2026/02/19				1 500 000	1 500 000	500 000	1 000 000	1 500 000				
Water Distribution	Tulbagh Reservoir	MIG	2 615 350	2025/11/20	2026/12/10									289 203	1 000 000	750 000	576 147
Roads	Ceres Bella Vista Taxi Rank	CRR	4 700 000	2025/07/25	2027/02/19				4 700 000								
Water Distribution	Nduli Upgrade And Replace Water Pipe Along R46	MIG	3 083 582	2025/07/25	2025/11/27			500 000	1 500 000	1 083 582							
Electricity Administration	Mv Substation Equipment	CRR	1 630 000	2025/07/25	2026/05/26						450 000		250 000	250 000	130 000	550 000	
Electricity Administration	Upgrade Of Mv Cables	CRR	1 500 000	2025/07/25	2026/05/26						500 000			500 000		500 000	
Water Distribution	Nduli Upgrade And Replace Water Pipe Along R46	CRR	1 500 000	2025/07/25	2026/02/27							250 000	1 250 000				
Electricity Administration	Mv Network Equipment	CRR	1 000 000	2025/07/25	2026/05/26						200 000		250 000			550 000	
Electricity Administration	Electrical Network Refurbishment	CRR	1 000 000	2025/07/25	2026/05/26									500 000		500 000	
Sewerage	Sewer Network Replacement	CRR	500 000	2025/07/25	2026/06/10						250 000				250 000		
Solid Waste	Bulk Waste Container Bins	CRR	1 000 000	2025/07/25	2025/12/15						1 000 000						
Water Distribution	Network- Water Pipes & Valve Replacement	CRR	1 500 000	2025/07/25	2026/06/19					500 000				250 000	250 000	250 000	250 000
Water Distribution	Tierhokskloof Bulk Pipeline	MIG	908 459	2024/09/01	2025/08/29	500 000	408 459										
Water Distribution	Tierhokskloof Bulk Pipeline	CRR	334 000	2024/09/01	2025/08/29		334 000										
Electricity Administration	Upgrade Of Lv Network Cables	CRR	500 000	2025/07/25	2023/03/19									500 000			
Water Distribution	Security Upgrades	CRR	500 000	2025/07/25	2026/02/23						200 000		300 000				
Electricity Administration	Tools & Equipment	CRR	260 295	2025/07/25	2025/11/19					260 295							
Sewerage	Upgrade of WWTW	CRR	600 000	2025/07/25	2026/06/26					50 000					300 000	100 000	150 000
Roads	Tools & Equipment	CRR	116 954	2025/07/25	2026/04/28										116 954		
Sewerage	Sewer Pumps-replacement	CRR	1 443 425	2025/07/25	2026/05/19				250 000		200 000		100 000	250 000	250 000	200 000	193 425
Dir Tech	Furniture & Equipment	CRR	51 600	2025/07/25	2025/10/23				51 600								
Roads	Rehabilitation - Streets Wolseley	MIG	7 819 433	2025/10/15	2025/12/15				1 500 000	5 449 868	869 565						
Mechanical Workshop	Waste disposal vehicles	MIG	202 060	2026/04/15	2026/06/15											202 060	
Roads	Storm water plant & equipment	CRR	620 000	2026/03/15	2026/05/15												620 000

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

Department	Description	Funding Source	Budget 2025/26	Project Start Date	Project End Date	Cash Flow Jul	Cash Flow Aug	Cash Flow Sep	Cash Flow Oct	Cash Flow Nov	Cash Flow Dec	Cash Flow Jan	Cash Flow Feb	Cash Flow Mar	Cash Flow Apr	Cash Flow May	Cash Flow Jun
Sewerage	Toilets For Informal Settlements	CRR	400 000	2025/07/25	2026/03/10								200 000	200 000			

KEY PERFORMANCE AREA: 2. GOVERNANCE

Strategic Objective: 2.1 Support Institutional Transformation and Development

Department	Description	Funding Source	Budget 2025/26	Project Start Date	Project End Date	Cash Flow Jul	Cash Flow Aug	Cash Flow Sep	Cash Flow Oct	Cash Flow Nov	Cash Flow Dec	Cash Flow Jan	Cash Flow Feb	Cash Flow Mar	Cash Flow Apr	Cash Flow May	Cash Flow Jun
Mechanical Workshop	Vehicle Replacement Programme	CRR	6 206 582	2025/07/25	2025/12/10						1 000 000	1 960 978	1 500 000	1 745 604			
Administration & Council	Furniture & Equipment	CRR	500 000	2025/07/25	2025/11/19			100 000	100 000	150 000	150 000						
Traffic	Building Upgrade Traffic Department	CRR	300 000	2025/07/25	2026/02/27					100 000		100 000		100 000			
Information Technology	IT Equipment	CRR	560 000	2025/07/25	2025/11/19					360 000		200 000					
Mechanical Workshop	Vehicle Replacement Programme	Belgium	300 000	2025/07/25	2025/11/19					300 000							
Administration & Council	Vehicle Replacement Programme	CRR	300 000	2025/07/25	2025/11/19					300 000							
Mechanical Workshop	Workshop Building Upgrade	CRR	300 000	2025/07/25	2025/11/19			150 000		150 000							
Dir Corp	Furniture & Equipment	CRR	149 500	2025/07/25	2025/12/10						149 500						
Dir Comm	Furniture & Equipment	CRR	150 000	2025/07/25	2025/10/23				150 000								

Strategic Objective: 2.2 Ensure Financial Viability

Department	Description	Funding Source	Budget 2025/26	Project Start Date	Project End Date	Cash Flow Jul	Cash Flow Aug	Cash Flow Sep	Cash Flow Oct	Cash Flow Nov	Cash Flow Dec	Cash Flow Jan	Cash Flow Feb	Cash Flow Mar	Cash Flow Apr	Cash Flow May	Cash Flow Jun
Dir Fin	Furniture & Equipment	CRR	50 000	2025/07/24	2025/09/26			50 000									

Strategic Objective: 2.3 Maintain & Strengthen Relations

Department	Description	Funding Source	Budget 2025/26	Project Start Date	Project End Date	Cash Flow Jul	Cash Flow Aug	Cash Flow Sep	Cash Flow Oct	Cash Flow Nov	Cash Flow Dec	Cash Flow Jan	Cash Flow Feb	Cash Flow Mar	Cash Flow Apr	Cash Flow May	Cash Flow Jun
Marketing & Communication	Access Control - Furniture And Equipment	CRR	100 000	2025/07/25	2026/02/13					50 000			50 000				
Marketing & Communication	Camera Equipment	CRR	30 000	2025/07/25	2025/12/10				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	Budget 2025/26	Project Start Date	Project End Date	Cash Flow Jul	Cash Flow Aug	Cash Flow Sep	Cash Flow Oct	Cash Flow Nov	Cash Flow Dec	Cash Flow Jan	Cash Flow Feb	Cash Flow Mar	Cash Flow Apr	Cash Flow May	Cash Flow Jun
Libraries	Library Nduli	MIG	3 478 261	2025/05/16	2026/02/20			200 000					400 000	900 000	800 000	800 000	378 261
Sport Grounds & Stadiums	Sports Facilities Upgrade Tulbagh	MIG	4 301 550	2025/07/25	2026/06/10			100 000			800 000		800 000	900 000	1 200 000	501 550	
Electricity Administration	Upgrade Of Streetlights	ergy Efficient	3 478 261	2025/07/25	2026/03/26						1 000 000			1 000 000			1 478 261
Libraries	Library Nduli	able Energ	1 739 130	2025/05/16	2026/02/20				1 000 000	739 130							
Libraries	Library Nduli	CRR	84 150	2025/05/16	2026/02/20								84 150				
Fire Fighting & Protection	Fire Fighting Equipment	Prov Grant	869 565	2025/07/25	2025/10/10			869 565									
Recreational Land	Upgrade of sports facilities	Prov Grant	832 174	2025/07/25	2026/04/10									400 000		432 174	
Sport Grounds & Stadiums	Sports Facilities Upgrade Tulbagh	CRR	1 600 000	2025/07/25	2026/06/10										200 000	700 000	700 000
Community Parks	Plant & Equipment	CRR	515 425	2025/07/25	2026/04/28										300 000	215 425	
Environmental Management	Air quality equipment_all	CRR	220 000	2025/07/25	2026/04/10									220 000			
Electricity Administration	Upgrade Of Streetlights	CRR	210 000	2025/07/25	2023/03/20									210 000			
Libraries	Library Nduli Office equipment	able Energ	200 000	2025/08/22	2026/03/10					50 000	50 000		50 000	50 000			
Community Parks	Irrigation Equipment For Parks	CRR	200 000	2025/07/25	2026/04/28										200 000		
Community Parks	Landscaping Of Parks	CRR	733 600	2025/08/15	2026/04/28								200 000	230 000	200 000	103 600	
Sport Grounds & Stadiums	Sportsground Development & Upgrading	CRR	200 000	2025/07/25	2026/04/28										200 000		
Fire Fighting & Protection	Fire Fighting Equipment	Prov Grant	175 000	2025/07/25	2025/10/19			175 000									
Community Parks	Chainsaws	CRR	24 575	2025/07/25	2026/04/28										24 575		
Cemeteries	Expanding Of Existing Cemetery	CRR	100 000	2025/08/28	2026/04/28										100 000		
MM	Furniture & Equipment	CRR	64 000	2025/07/25	2025/12/10						64 000						
Roads	Traffic Calming	CRR	75 000	2025/07/25	2026/01/23							75 000					
Sport Grounds & Stadiums	Sports Facilities Upgrade Wolseley	CRR	283 710	2025/10/15	2026/03/15							283 710					
Fire Fighting & Protection	Building Regulations Upgrades	CRR	171 143	2025/08/15	2026/01/15				171 143								
Libraries	Library Nduli	CRR	915 850	2025/10/15	2027/03/15												915 850
Legal	ODB land purchase cemetery & sport	CRR	7 000 000	2026/02/15	2026/06/15												7 000 000
Legal	Office building purchase	CRR	3 000 000	2026/02/15	2026/06/15												3 000 000

KEY PERFORMANCE AREA: 4. SOCIO-ECONOMIC SUPPORT SERVICES

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

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

Department	Description	Funding Source	Budget 2025/26	Project Start Date	Project End Date	Cash Flow Jul	Cash Flow Aug	Cash Flow Sep	Cash Flow Oct	Cash Flow Nov	Cash Flow Dec	Cash Flow Jan	Cash Flow Feb	Cash Flow Mar	Cash Flow Apr	Cash Flow May	Cash Flow Jun
Electricity Administration	Upgrade Power Station	Loans	16 302 686	2025/02/15	2026/03/26	1 500 000	2 000 000	2 000 000	2 000 000	2 000 000	1 000 000	1 000 000	2 000 000	1 500 000	1 302 686		
Roads	Rehabilitation Cellier Street	CRR	5 000 000	2025/09/10	2026/05/05	100 000			500 000	1 500 000	500 000	500 000	700 000	700 000	500 000		
LED	Informal Trader infrastructure_Op die Berg	CWDM	185 000	2025/07/25	2025/12/10						185 000						
LED	Installation of electronic roller shutter door motors & equipment at PAH Business Hub_Prince Alfred's Hamlet	CRR	50 000	2025/07/25	2025/10/23				50 000								
LED	Installation of solar panels for Gate motors at Skoonvlei Business Hub_Bella Vista	CRR	30 000	2025/07/25	2025/10/23				30 000								
Sewerage	Network Schoonvlei Sewerage	CRR	600 000	2025/03/15	2026/04/15			200 000	200 000		100 000	100 000					
Water Distribution	Network Schoonvlei Water	CRR	300 000	2025/03/15	2026/04/15						100 000	200 000					

## 9. 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

Owner Department	Ref	Key Performance Indicator	2025/26 Annual Target	1st Q Target	2nd Q Target	3rd Q Target	4th Q Target	2026/27 Target	2027/28 Target	2028/29 Target	2029/30 Target
Water & Sanitation	WS1.11a	Number of new formal sewer connections meeting minimum standards	54		1	4	54	5	6	7	14
Water & Sanitation	WS2.11a	Number of new formal water connections meeting minimum standards	58		1	8	58	5	6	7	14
Water & Sanitation	WS4.1	Percentage of drinking water samples complying to SANS241.	98%	98%	98%	98%	98%	98%	98%	98%	98%
Electricity	EE1.11a	Number of formal residential dwellings provided with a new connection to mains electricity supply by the municipality	51	2	4	4	51	10	10	10	10
Solid Waste	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.	12045	12045	12045	12045	12045	12050	12100	12150	12000
Water & Sanitation	WS5.1	Percentage of non-revenue water (sum of un-billed authorised consumption such as informal settlements, recreational areas and apparent & real losses)	39%	39%	39%	39%	39%	38%	38%	37%	37%
Electricity	EE4.4	Percentage total electricity losses	10%				10%	10%	10%	10%	10%

Owner Department	Ref	Key Performance Indicator	2025/26 Annual Target	1st Q Target	2nd Q Target	3rd Q Target	4th Q Target	2026/27 Target	2027/28 Target	2028/29 Target	2029/30 Target
Roads	TR6.12	Percentage of surfaced municipal road lanes which has been resurfaced and resealed	4%	0%	0%	3.8%	4%	1%	1%	2%	2%

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

Owner Department	Ref	Key Performance Indicator	2025/26 Annual Target	1st Q Target	2nd Q Target	3rd Q Target	4th Q Target	2026/27 Target	2027/28 Target	2028/29 Target	2029/30 Target
Director Technical	TecDir2	Number of subsidised serviced sites developed.	Not included in Human Settlements Pipeline budget for 2025/26.					130		50	50
Water & Sanitation	WS1.11b	Number of new informal sewer connections meeting minimum standards	3	0	0	3	3	3	3	3	3
Water & Sanitation	WS2.11b	Number of new informal water connections meeting minimum standards	3	0	0	3	3	3	3	3	3
Solid Waste	TecRef31	Percentage of households in demarcated informal areas with access to a periodic solid waste removal or a skip for household waste.	95%	95%	95%	95%	95%	97%	97%	97%	97%

KEY PERFORMANCE AREA: 2. GOVERNANCE

Strategic Objective: 2.1 Support Institutional Transformation and Development

Owner Department	Ref	Key Performance Indicator	2025/26 Annual Target	1st Q Target	2nd Q Target	3rd Q Target	4th Q Target	2026/27 Target	2027/28 Target	2028/29 Target	2029/30 Target
Human Resources	CorpHR13	Percentage budget spent on implementation of Workplace Skills Plan.	96%	10%	35%	60%	96%	96%	96%	96%	96%
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 Reports	1	2	3	4	4 Reports	4 Reports	4 Reports	4 Reports
Human Resources	GG1.21	Staff vacancy rate	8%	8%	8%	8%	8%	7%	7%	6%	6%

Strategic Objective: 2.2 Ensure Financial Viability

Owner Department	Ref	Key Performance Indicator	2025/26 Annual Target	1st Q Target	2nd Q Target	3rd Q Target	4th Q Target	2026/27 Target	2027/28 Target	2028/29 Target	2029/30 Target
Financial Administration	FinFAdm10	Financial viability expressed as Debt-Coverage ratio	200	200	200	200	200	200	200	200	200
Financial Administration	FinFAdm11	Financial viability expressed outstanding service debtors	60%	60%	60%	60%	60%	60%	60%	60%	60%
Income	FM7.12	Collection rate ratio	93%	75%	88%	91%	93%	94%	95%	95%	96%
Financial Administration	FM3.11	Cash/Cost coverage ratio	3	3	3	3	3	3	3	3	3
Expenditure	FM4.31	Creditors payment period	40	30	30	30	40	40	40	40	40

Owner Department	Ref	Key Performance Indicator	2025/26 Annual Target	1st Q Target	2nd Q Target	3rd Q Target	4th Q Target	2026/27 Target	2027/28 Target	2028/29 Target	2029/30 Target
Supply Chain	LED3.31	Average number of days from the point of advertising to the letter of award per 80/20 procurement process	140	140	140	140	140	135	135	130	130
Municipal Manager	MM1	Percentage expenditure on the preventative- & corrective planned maintenance budget of the whole of the municipality.	98%	15%	40%	75%	98%	99%	99%	99%	99%
Municipal Manager	FM1.11	Total Capital Expenditure as a percentage of Total Capital Budget	95%	10%	40%	60%	95%	95%	96%	97%	97%

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.

Owner Department	Ref	Key Performance Indicator	2025/26 Annual Target	1st Q Target	2nd Q Target	3rd Q Target	4th Q Target	2026/27 Target	2027/28 Target	2028/29 Target	2029/30 Target
IDP	MMIDP9	Number of IDP community engagements held.	14		7		14	14	14	14	14
IDP	GG2.1	Percentage of ward committees that are functional (meet four times a year, are quorate, and have an action plan)	100%				100%	100%	100%	100%	100%

KEY PERFORMANCE AREA: 3. COMMUNAL SERVICES

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

Owner Department	Ref	Key Performance Indicator	2025/26 Annual Target	1st Q Target	2nd Q Target	3rd Q Target	4th Q Target	2026/27 Target	2027/28 Target	2028/29 Target	2029/30 Target
Fire & Disaster Management	FD1.11	Percentage compliance with the required attendance time for structural firefighting incidents	90%	90%	90%	90%	90%	90%	92%	92%	93%
Libraries	HS3.6	Average number of library visits per library	12000	3000	6000	9000	12000	12500	12500	13000	13000
Amenities & Environment	HS3.7	Percentage of municipal cemetery plots available	30%	36%	35%	32%	30%	25%	24%	22%	22%

KEY PERFORMANCE AREA: 4. SOCIO-ECONOMIC SUPPORT SERVICES

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

Owner Department	Ref	Key Performance Indicator	2025/26 Annual Target	1st Q Target	2nd Q Target	3rd Q Target	4th Q Target	2026/27 Target	2027/28 Target	2028/29 Target	2029/30 Target
Socio-Economic	LED2.12	Percentage of the municipality's operating budget spent on indigent relief for free basic services	3,0%	4,0%	4,0%	3,0%	3,0%	5,0%	5,0%	4,5%	4,5%
Socio-Economic	LED1.21	Number of work opportunities created through Public Employment Programmes (incl. EPWP and other related employment programmes)	400	100	200	300	400	405	410	410	410
Socio-Economic	ComSoc42	Number of engagements with target groups with the implementation of social development programmes.	20	5	10	15	20	22	23	23	24

Owner Department	Ref	Key Performance Indicator	2025/26 Annual Target	1st Q Target	2nd Q Target	3rd Q Target	4th Q Target	2026/27 Target	2027/28 Target	2028/29 Target	2029/30 Target
Human Settlements	ComHS14	Number of housing opportunities provided per year.	50				50	70	70	70	70
Human Settlements	ComHS15	Number of Rental Stock transferred	10	2	4	6	10	40	50	50	50

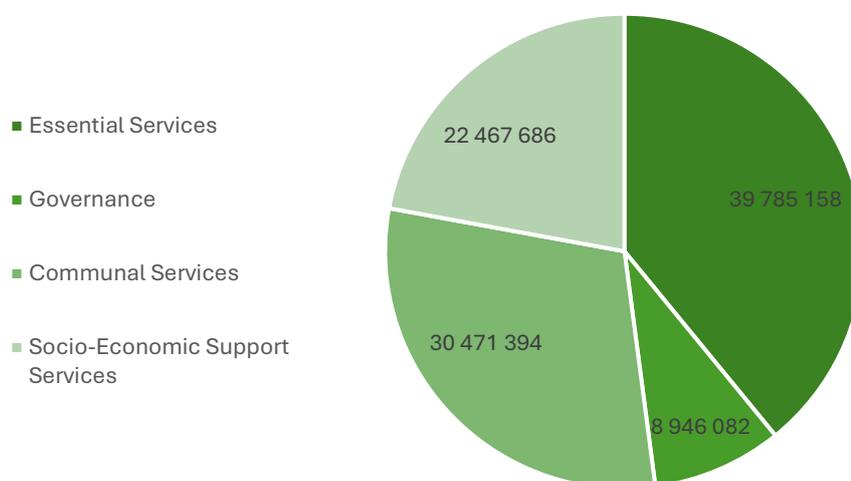
Strategic Objective: 4.2 Create an enabling environment to support local economy

Owner Department	Ref	Key Performance Indicator	2025/26 Annual Target	1st Q Target	2nd Q Target	3rd Q Target	4th Q Target	2026/27 Target	2027/28 Target	2028/29 Target	2029/30 Target
Socio-Economic	ComLed20	Quarterly report on the Small Business Entrepreneurs Development Programme.	4 Reports	1	2	3	4	4 Reports	4 Reports	4 Reports	4 Reports
Socio-Economic	ComLed4	Report on the implementation of action plans as identified in the Witzenberg LED Strategy.	4 Reports	1	2	3	4	4 Reports	4 Reports	4 Reports	4 Reports
Socio-Economic	LED3.11	Average time taken to finalise business license applications	15 days	2	3	15	15	5	5	5	5
Expenditure	LED1.11	Percentage of total municipal operating expenditure spent on contracted services physically residing within the municipal area	5%	5%	5%	5%	5%	6%	6%	7%	7%

## 10. BUDGETARY ALIGNMENT WITH IDP

### BUDGET PER KEY PERFORMANCE AREA

KEY PERFORMANCE AREA	CAPITAL BUDGET 2025/26
Essential Services	39 785 158
Governance	8 946 082
Communal Services	30 471 394
Socio-Economic Support Services	22 467 686



### BUDGET PER STRATEGIC OBJECTIVE

STRATEGIC OBJECTIVE	CAPITAL BUDGET 2025/26
1.1 Sustainable provision & maintenance of basic infrastructure	39 385 158
1.2 Provide for the needs of informal settlements through improved services	400 000
2.1 Support Institutional Transformation & Development	8 766 082
2.2 Ensure financial viability	50 000
2.3 Maintain & strengthen relations	130 000
3.1 Provide & maintain facilities & environment that make citizens feel at home	30 471 394
4.2 Create an enabling environment to support local economy	22 467 686

## THREE 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 2025/26	Budget 2026/27	Budget 2027/28
Roads	Ceres Bella Vista Taxi Rank	MIG	All		8 695 652	8 695 652
Roads	Network Street	CRR	All	6 000 000	8 000 000	5 000 000
Water Distribution	Tulbagh Reservoir	MIG	7,11	2 615 350	9 591 223	
Roads	Ceres Bella Vista Taxi Rank	CRR	All	4 700 000		2 500 000
Water Distribution	Nduli Upgrade And Replace Water Pipe Along R46	MIG	1,12	3 083 582		
Electricity Administration	Mv Substation Equipment	CRR	All	1 630 000	1 400 000	1 400 000
Electricity Administration	Upgrade Of Mv Cables	CRR	All	1 500 000	1 400 000	1 400 000
Water Distribution	Nduli Upgrade And Replace Water Pipe Along R46	CRR	1,12	1 500 000		
Electricity Administration	Mv Network Equipment	CRR	All	1 000 000	1 000 000	1 000 000
Electricity Administration	Electrical Network Refurbishment	CRR	All	1 000 000	1 000 000	1 000 000
Sewerage	Sewer Network Replacement	CRR	All	500 000		
Solid Waste	Bulk Waste Container Bins	CRR	All	1 000 000	434 600	235 956
Water Distribution	Network- Water Pipes & Valve Replacement	CRR	All	1 500 000	1 000 000	
Water Distribution	Tierhokskloof Bulk Pipeline	MIG	2,7	908 459		
Water Distribution	Tierhokskloof Bulk Pipeline	CRR	2,7	334 000		
Electricity Administration	Upgrade Of Lv Network Cables	CRR	All	500 000	400 000	400 000
Water Distribution	Security Upgrades	CRR	All	500 000	200 000	
Electricity Administration	Tools & Equipment	CRR	All	260 295	200 000	200 000
Sewerage	Aerator Replacement Programme	CRR	All		200 000	200 000
Sewerage	Upgrade of WWTW	CRR		600 000	200 000	200 000
Roads	Tools & Equipment	CRR	All	116 954	120 000	150 000
Sewerage	Sewer Pumps-replacement	CRR	All	1 443 425	100 000	100 000
Dir Tech	Furniture & Equipment	CRR	All	51 600	50 000	50 000
Electricity Administration	Electrical Network Housing Project	INEP	All		518 261	542 608
Roads	Rehabilitation - Streets Wolseley	MIG	2,7	7 819 433	6 741 820	8 612 244
Water Distribution	Tulbagh Reservoir	CRR	7,11		2 200 000	
Mechanical Workshop	Waste disposal vehicles	MIG		202 060	4 775 095	
Roads	Storm water plant & equipment	CRR	All	620 000		

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

Department	Description	Funding Source	Ward	Budget 2025/26	Budget 2026/27	Budget 2027/28
Sewerage	Toilets For Informal Settlements	CRR	All	400 000		

KEY PERFORMANCE AREA: 2. GOVERNANCE

Strategic Objective: 2.1 Support Institutional Transformation and Development

Department	Description	Funding Source	Ward	Budget 2025/26	Budget 2026/27	Budget 2027/28
Mechanical Workshop	Vehicle Replacement Programme	CRR	All	6 206 582	2 000 000	
Administration & Council	Furniture & Equipment	CRR	All	500 000		
Traffic	Building Upgrade Traffic Department	CRR	All	300 000		
Information Technology	IT Equipment	CRR	All	560 000	300 000	
Mechanical Workshop	Vehicle Replacement Programme	Belgium	All	300 000		
Administration & Council	Vehicle Replacement Programme	CRR	All	300 000		
Mechanical Workshop	Workshop Building Upgrade	CRR	All	300 000		
Dir Corp	Furniture & Equipment	CRR	All	149 500	50 000	50 000
Dir Comm	Furniture & Equipment	CRR	All	150 000	50 000	50 000
Mechanical Workshop	Tools & Equipment	CRR	All		50 000	

Strategic Objective: 2.2 Ensure Financial Stability

Department	Description	Funding Source	Ward	Budget 2025/26	Budget 2026/27	Budget 2027/28
Dir Fin	Furniture & Equipment	CRR	All	50 000	50 000	50 000

Strategic Objective: 2.3 Maintain and strengthen relations

Department	Description	Funding Source	Ward	Budget 2025/26	Budget 2026/27	Budget 2027/28
Marketing & Communication	Access Control - Furniture And Equipment	CRR	All	100 000	250 000	
Marketing & Communication	Camera Equipment	CRR	All	30 000	35 000	

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 2025/26	Budget 2026/27	Budget 2027/28
Cemeteries	Develop land for regional cemetery new_Ceres/Bella Vista/ Nduli	MIG	All			8 000 000
Libraries	Library Nduli	MIG	1,12	3 478 261		
Sport Grounds & Stadiums	Sports Facilities Upgrade Tulbagh	MIG	7,11	4 301 550		
Electricity Administration	Upgrade Of Streetlights	Energy Efficient	All	3 478 261		4 013 913
Libraries	Library Nduli	Renewable Energy	1,12	1 739 130		
Libraries	Library Nduli	CRR	1,12	84 150		
Fire Fighting & Protection	Fire Fighting Equipment	Prov Grant	All	869 565		
Recreational Land	Upgrade of sports facilities	Prov Grant	All	832 174		
Sport Grounds & Stadiums	Sports Facilities Upgrade Tulbagh	CRR	7,11	1 600 000		
Community Parks	Plant & Equipment	CRR	All	515 425	200 000	
Environmental Management	Air quality equipment_all	CRR	All	220 000		
Electricity Administration	Upgrade Of Streetlights	CRR	All	210 000	100 000	100 000
Libraries	Library Nduli Office equipment	Renewable Energy	1,12	200 000		
Community Parks	Irrigation Equipment For Parks	CRR	All	200 000		
Community Parks	Landscaping Of Parks	CRR	All	733 600		
Sport Grounds & Stadiums	Sportsground Development & Upgrading	CRR	All	200 000		
Fire Fighting & Protection	Fire Fighting Equipment	Prov Grant	All	175 000		
Community Parks	Chainsaws	CRR	All	24 575	140 000	150 000
Cemeteries	Expanding Of Existing Cemetery	CRR	All	100 000		
MM	Furniture & Equipment	CRR	All	64 000	50 000	50 000
Roads	Traffic Calming	CRR	All	75 000		
Sport Grounds & Stadiums	Sports Facilities Upgrade Wolseley	CRR	2,7	283 710		
Fire Fighting & Protection	Building Regulations Upgrades	CRR	All	171 143		
Community Halls	Replace asbestos roof Kliprug Community hall_PAH	CRR	4			2 100 000
Community Halls	Replace vinyl flooring Montana Comm hall_Wolseley	CRR	2,7		520 000	
Libraries	Library Nduli	CRR	1,12	915 850		
Legal	ODB land purchase cemetery & sport	CRR	9	7 000 000		
Legal	Office building purchase	CRR	All	3 000 000		

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 2025/26	Budget 2026/27	Budget 2027/28
Roads	Main Roads Ceres	Prov Grant	3,5		4 822 174	1 481 739
Roads	Main Roads Tulbagh	Prov Grant	7,11		4 822 174	1 481 739
Electricity Administration	Upgrade Power Station	Loans	All	16 302 686		
Roads	Rehabilitation Cellier Street	CRR	5	5 000 000		
LED	Informal Trader infrastructure_Op die Berg	CWDM	9	185 000		
LED	Installation of electronic roller shutter door motors & equipment at PAH Business Hub_Prince Alfred's Hamlet	CRR	6	50 000		
LED	Installation of solar panels for Gate motors at Schoonvlei Business Hub Bella Vista	CRR	6	30 000		
Sewerage	Network Schoonvlei Sewerage	CRR	6	600 000		
Water Distribution	Network Schoonvlei Water	CRR	6	300 000		

ANNEXURE A: MFMA CIRCULAR 88 NATIONAL INDICATORS

Title	Indicator Ref	Owner Dept	2025/26 Annual Target	1stQ Target	2ndQ Target	3rdQ Target	4thQ Target
Number of dwellings provided with connections to mains electricity supply by the municipality	EE1.11	Electrical	54	3	6	6	54
Percentage of unplanned outages that are restored to supply within industry standard timeframes	EE3.11	Electrical	90%	90%	90%	90%	90%
Percentage of planned maintenance performed	EE3.21	Electrical	80%	80%	80%	80%	80%
Percentage total electricity losses	EE4.4	Electrical	10%	11,0%	10,8%	10,5%	10%
Percentage of recognised informal settlements receiving basic waste removal services	ENV3.11	Solid Waste & Cleans	100%	100%	100%	100%	100%
Percentage of biodiversity priority area within the municipality	ENV4.11	Amenities & Environn	19%				19%
Average number of library visits per library	HS3.6	Libraries	12000	3000	6000	9000	12000
Percentage of municipal cemetery plots available	HS3.7	Amenities & Environn	30%	36%	35%	32%	30%
Percentage of unsurfaced road graded	TR6.11	Roads & Storm Water	100%				100%
Percentage of surfaced municipal road lanes which has been resurfaced and resealed	TR6.12	Roads & Storm Water	4%	0	0	3%	4%
KMs of new municipal road network	TR6.13	Roads & Storm Water	0	0	0	0	0
Number of potholes reported per 10kms of municipal road network	TR6.2	Roads & Storm Water	100				100
Percentage of reported pothole complaints resolved within standard municipal response time	TR6.21	Roads & Storm Water	100%	100%	100%	100%	100%
Number of new sewer connections meeting minimum standards	WS1.11	Water & Sanitation	57	0	1	4	57
Number of new water connections meeting minimum standards	WS2.11	Water & Sanitation	61	0	1	8	61
Frequency of sewer blockages per 100 KMs of pipeline	WS3.1	Water & Sanitation	350				350
Percentage of callouts responded to within 48 hours (sanitation/wastewater)	WS3.11	Water & Sanitation	100%	100%	100%	100%	100%
Frequency of water mains failures per 100 KMs of pipeline	WS3.2	Water & Sanitation	175				175
Percentage of callouts responded to within 48 hours (water)	WS3.21	Water & Sanitation	100%	100%	100%	100%	100%

Frequency of unplanned water service interruptions	WS3.3	Water & Sanitation	40					40
Percentage of drinking water samples complying to SANS241	WS4.1	Water & Sanitation	98%	98%	98%	98%	98%	98%
Percentage of wastewater samples compliant to water use license conditions	WS4.2	Water & Sanitation	90%	90%	90%	90%	90%	90%
Percentage of non-revenue water (sum of un-billed authorised consumption such as informal settlements, recreational areas and apparent & real losses)	WS5.1	Water & Sanitation	39%	39%	39%	39%	39%	39%
Total water losses	WS5.2	Water & Sanitation	40%					40%
Percentage of total water connections metered	WS5.31	Water & Sanitation	100%					100%
Percentage of water reused	WS5.4	Water & Sanitation	0%					0%
Percentage compliance with the required attendance time for structural firefighting incidents	FD1.11	Fire & Disaster Manag	90%	90%	90%	90%	90%	90%
Fire Services function in accordance with prescribed requirements	FD2.2	Fire & Disaster Manag	2					2
Percentage of total municipal operating expenditure spent on contracted service providers physically residing within the municipal area	LED1.11	Local Economic Deve	5%	5%	5%	5%	5%	5%
Number of work opportunities created through Public Employment Programmes (incl. EPWP and other related employment programmes).	LED1.21	Local Economic Deve	400	100	200	300	400	400
Percentage of the municipality's operating budget spent on indigent relief for free basic services	LED2.12	Social Development	3%	4%	4%	3%	3%	3%
Average time taken to finalise business license applications	LED3.11	Local Economic Deve	15	2	3	15	15	15
Average number of days from the point of advertising to the letter of award per 80/20 procurement process	LED3.31	Supply Chain	140	140	140	140	140	140
Percentage of municipal payments made to service providers who submitted complete forms within 30-days of invoice submission	LED3.32	Expenditure	95%	95%	95%	95%	95%	95%
Percentage of municipal skills development levy recovered	GG1.1	Human Resources	100%					100%
Top management stability	GG1.2	Human Resources	80%					80%
Staff vacancy rate	GG1.21	Human Resources	8%	8%	8%	8%	8%	8%

Percentage of vacant posts filled within 6 months	GG1.22	Human Resources	60%	60%	60%	60%	60%
Percentage of ward committees that are functional (meet four times a year, are quorate, and have an action plan)	GG2.1	Integrated Developm	100%				100%
Percentage of ward committees with 6 or more ward committee members (excluding the ward councillor)	GG2.11	Integrated Developm	100%	100%	100%	100%	100%
Percentage of wards that have held a quarterly councillor-convened community meeting	GG2.12	Integrated Developm	100%	100%	100%	100%	100%
Attendance rate of municipal council meetings by participating leaders (recognised traditional and/or Khoi-San leaders)	GG2.2	Administration	0				0
Percentage of official complaints responded to through the municipal complaint management system	GG2.31	Marketing & Commur	90%	90%	90%	90%	90%
Percentage of councillors who have declared their financial interests	GG3.12	Administration	100%				100%
Percentage of councillors attending council meetings	GG4.1	Administration	96%				96%
Number of active suspensions longer than three months	GG5.11	Human Resources	1	1	1	1	1
Percentage of expenditure against total budget	FM1.1	Financial Administrat	90%				90%
Total Capital Expenditure as a percentage of Total Capital Budget	FM1.11	Municipal Manager	95%	10%	40%	60%	95%
Total Operating Expenditure as a percentage of Total Operating Expenditure Budget	FM1.12	Financial Administrat	90%	15%	40%	60%	90%
Total Operating Revenue as a percentage of Total Operating Revenue Budget	FM1.13	Financial Administrat	90%	15%	40%	60%	90%
Service Charges and Property Rates Revenue as a percentage of Service Charges and Property Rates Revenue Budget	FM1.14	Director Finance	95%	30%	50%	75%	95%
Percentage of total operating revenue to finance total debt (Total Debt (Borrowing) / Total operating revenue)	FM2.1	Financial Administrat	2%				2%
Percentage change in cash backed reserves reconciliation	FM2.2	Financial Administrat	0%				0%
Cash backed reserves reconciliation at year end	FM2.21	Financial Administrat	100000000				100000000

Percentage change in cash and cash equivalent (short term)	FM3.1	Financial Administrat	4%					4%
Cash/Cost coverage ratio	FM3.11	Financial Administrat	3	3	3	3	3	3
Current ratio (current assets/current liabilities)	FM3.12	Financial Administrat	2					2
Trade payables to cash ratio	FM3.13	Financial Administrat	2	2	2	2	2	2
Liquidity ratio	FM3.14	Financial Administrat	1	1	1	1	1	1
Percentage of total operating expenditure on remuneration	FM4.2	Expenditure	30%					30%
Percentage of total operating expenditure on contracted services	FM4.3	Financial Administrat	7%					7%
Creditors payment period	FM4.31	Expenditure	40	30	30	30	30	40
Percentage change of own funding (Internally generated funds + Borrowings) to fund capital expenditure	FM5.1	Financial Administrat	0%					0%
Percentage of total capital expenditure funded from own funding (Internally generated funds + Borrowings)	FM5.11	Financial Administrat	95%	15%	40%	60%	95%	
Percentage of total capital expenditure funded from capital conditional grants	FM5.12	Financial Administrat	52%					52%
Percentage change of renewal/upgrading of existing Assets	FM5.2	Expenditure	0%					0%
Percentage of total capital expenditure on renewal/upgrading of existing assets	FM5.21	Expenditure	68%					68%
Renewal/Upgrading of Existing Assets as a percentage of Depreciation/Asset impairment	FM5.22	Financial Administrat	96%					96%
Percentage change of repairs and maintenance of existing infrastructure	FM5.3	Financial Administrat	5%					5%
Repairs and Maintenance as a percentage of property, plant, equipment and investment property	FM5.31	Financial Administrat	3%					3%
Percentage of awarded tenders [over R200k], published on the municipality's website	FM6.12	Supply Chain	100%	100%	100%	100%	100%	100%
Percentage of tender cancellations	FM6.13	Supply Chain	25%	25%	25%	25%	25%	25%
Percentage change in Gross Consumer Debtors' (Current and Non-current)	FM7.1	Financial Administrat	16%					16%
Debtors payment period	FM7.11	Director Finance	60	65	60	60	60	60

Collection rate ratio	FM7.12	Income	93%	75%	88%	91%	93%
Percentage of Revenue Growth excluding capital grants	FM7.2	Director Finance	6%				6%
Percentage of net operating surplus margin	FM7.3	Financial Administrat	1%				1%
Net Surplus /Deficit Margin for Electricity	FM7.31	Financial Administrat	2%				2%
Net Surplus /Deficit Margin for Water	FM7.32	Financial Administrat	59%				59%
Net Surplus /Deficit Margin for Wastewater	FM7.33	Financial Administrat	26%				26%
Net Surplus /Deficit Margin for Refuse	FM7.34	Financial Administrat	-87%				-87%