



SERVICE DELIVERY & BUDGET IMPLEMENTATION PLAN (SDBIP)

Municipal Financial Management Act

Section 53(1)(c)(ii) – Approval by the Mayor

The 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 Sections 69(3) and 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: David Nasson

Municipal Manager of Witzenberg Municipality

Signature:



Date:

11/06/2026

APPROVAL

The 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: Trevor Abrahams

Mayor of Witzenberg Municipality

Signature:



Date:

17/06/2026

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1. INTRODUCTION

The Service Delivery and Budget Implementation Plan (SDBIP) give effect to the municipality's IDP and budget.

The SDBIP is a layered plan, with the top layer comprising the key performance indicators and service delivery targets, and how these are assigned to top management. It expresses the Municipality's objectives in quantifiable outcomes to be implemented from 1 July 2026 to 30 June 2027.

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.

2. LEGISLATIVE FRAMEWORK

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

- One-year detailed plan, with a three-year capital plan
- 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)
- Capital works plan broken down by ward over three years

3. FACTORS CONSIDERED WITH COMPILATION

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. 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 2024/25
- Annual Report of 2024/25
- Draft amendments to the Local Government: Municipal Planning & Performance Management Regulations (11 December 2025)
- 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 2024/25 Annual Report
- Mid-Year Performance Report (Section 72) for 2025/26

4. MFMA CIRCULAR 88 NATIONAL INDICATORS

The municipality included the proposed new general performance indicators in the 2026/27 IDP and draft SDBIP in anticipation of the finalisation and promulgation of the amendments to the Local Government: Municipal Planning and Performance Management Regulations.

The inclusion of these indicators in the IDP and draft planning documents was informed by the draft regulations and accompanying draft guidelines published for public comment in **Government Gazette No. 53842, dated 11 December 2025**. The draft guideline indicated that, should the revised regulations be promulgated between April and June 2026, municipalities would have missed the window to fully integrate the general performance indicators into the statutory planning process for 2026/27. However, it further proposed that municipalities would nevertheless be required, from Quarter 1 of 2026/27, to incorporate the general performance indicators into reporting to Council, Province and National on a quarterly or annual basis, depending on the reporting frequency of each indicator. The draft guideline also indicated that these indicators would form part of the Section 46 Annual Performance Report for the 2026/27 financial year.

The municipality therefore included the proposed indicators in the IDP and draft SDBIP as a precautionary planning measure to ensure that, if the regulations were promulgated before the start of the 2026/27 financial year, the municipality would be positioned to report against the

indicators from Quarter 1 and include applicable results in the 2026/27 Annual Performance Report.

However, at the time of finalising the 2026/27 SDBIP for approval by the Mayor, the amendments had not been promulgated and no final commencement notice, transitional arrangements, reporting methodology or implementation guidance had been issued. The draft guideline also recognised that some municipalities may encounter barriers to reporting on certain indicators during 2026/27, and that the intended 2026/27 rollout would be a “soft” introduction to gauge readiness, refine reporting protocols, templates, platforms and data repositories, with preliminary checks and assurance processes being indicative and not yet intended to form the basis of a public opinion or finding by AGSA.

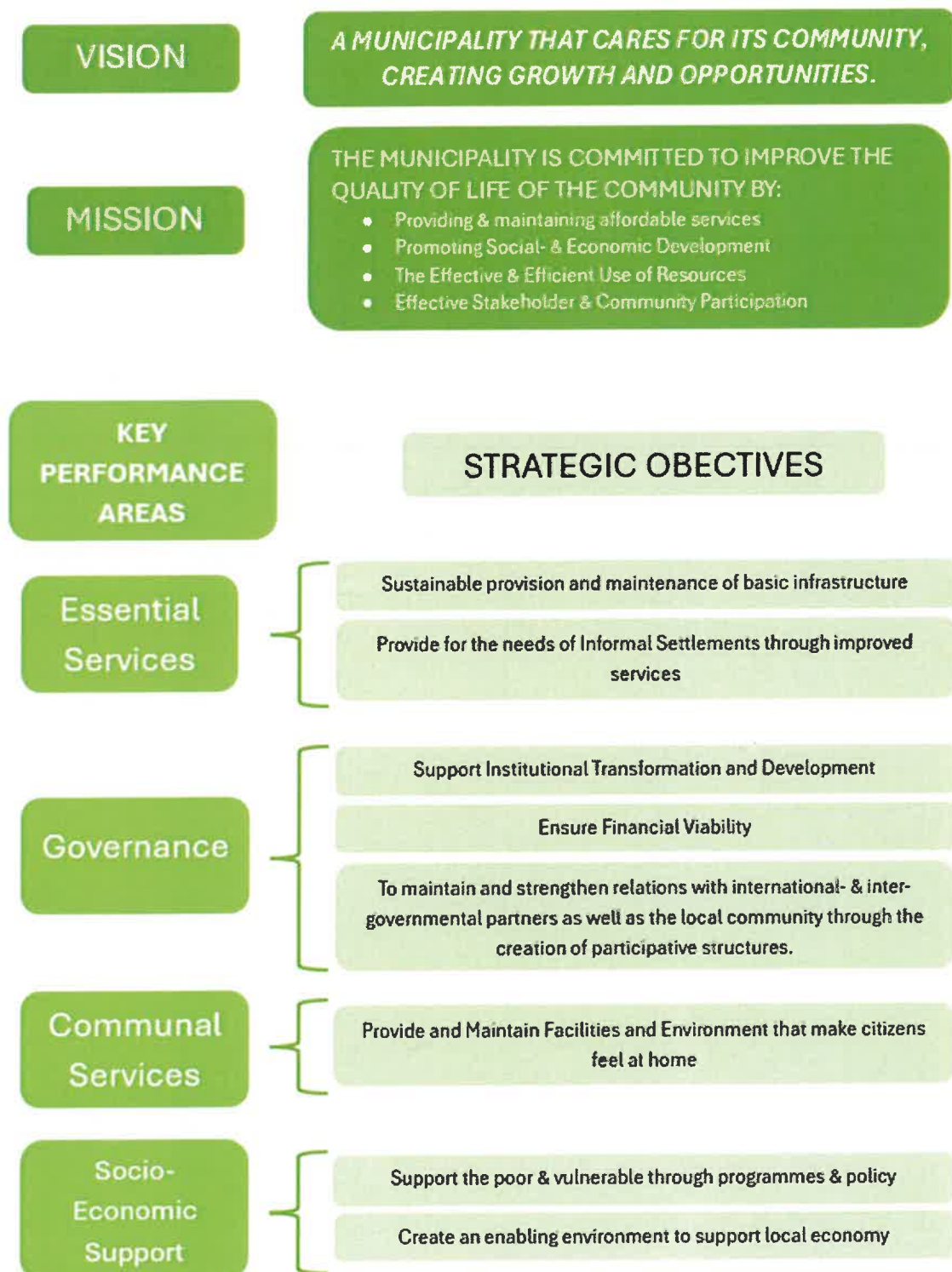
Accordingly, the final 2026/27 SDBIP is aligned to the current legally applicable performance framework and to indicators that can be supported by reliable systems, clear data sources, approved reporting methodologies and auditable evidence.

Following consideration by management, it was determined that proposed indicators for which support systems are absent, incomplete or not yet sufficiently reliable for audit purposes should not be included as formal Top Layer SDBIP indicators for 2026/27. This applies particularly to indicators relating to service delivery complaints, where the municipality must first strengthen the underlying complaint-management system, data collection processes, evidence requirements, definitions, responsibilities and reporting methodology.

These indicators will instead be included and monitored as departmental indicators during the 2026/27 financial year. This will allow the municipality to test the definitions, build the necessary support systems, improve data reliability and assess audit readiness before considering inclusion in the Top Layer SDBIP. Internal Audit will also review/audit these indicators at departmental level as part of the municipality’s readiness and assurance process.

The indicators will be reconsidered for possible inclusion in the Top Layer SDBIP during the adjustment process and/or the next planning cycle, subject to the promulgation of the regulations, final regulatory guidance, confirmed reporting requirements, system readiness and the availability of reliable audit evidence.

5. STRATEGIC ALIGNMENT



6. NON-FINANCIAL COMPONENT

a. Key Performance Indicators

KPA:

1. ESSENTIAL SERVICES

Strategic Objective: 1.1 Sustainable provision and maintenance of basic infrastructure

Ref	Key Performance Indicator	2026/27 Annual Target	1st Q Target	2nd Q Target	3rd Q Target	4th Q Target	2027/28 Target	2028/29 Target	2029/30 Target	2030/31 Target
WS1.11a	Number of new formal sanitation connections meeting minimum standards <i>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.</i>	55	2	3	50	55	5	6	7	14
WS2.11a	Number of new formal water connections meeting minimum standards <i>Total number of new water connections meeting minimum standards (supply of water is Piped (tap) water inside dwelling/institution and piped (tap) water inside yard (formal erf).</i>	55	2	3	50	55	5	6	7	14
WS4.1	Percentage of drinking water samples complying to SANS241. <i>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.</i>	98%	98%	98%	98%	98%	98%	98%	98%	98%
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%
WS5.2	Total water losses <i>(1) System input volume- (2) Authorised consumption volume) in m³ x 1000) / (365 x (3) Number of connections)</i>	20%	Annual Target				20%	19%	19%	18%

Ref	Key Performance Indicator	2026/27 Annual Target	1st Q Target	2nd Q Target	3rd Q Target	4th Q Target	2027/28 Target	2028/29 Target	2029/30 Target	2030/31 Target
EE1.11	Number of dwellings provided with connections to mains electricity supply by the municipality	55	2	3	50	55	5	6	7	14
EE1.13	Percentage of valid customer applications for new electricity connections processed in terms of municipal service standards <i>((1) Number of valid customer applications for a new electricity connection processed within municipal standard timeframes/ (2) Total number of valid customer applications for a new electricity connection processed)</i>	95%	95%	95%	95%	95%	95%	95%	95%	95%
EE4.4	Percentage total electricity losses <i>((1) Electricity Purchases in kWh - (2) Electricity sales in kWh) / (1) Electricity Purchases in kWh)</i>	10%	Annual Target				10%	10%	10%	10%
FinInc28	Number of accounts for refuse removal as per Refuse Removal Schedule. Planned periodic removal.	12065	12065	12065	12065	12065	12070	12080	12090	12100
TR6.12	Percentage of surfaced municipal road lanes which has been resurfaced and resealed <i>((1) Kilometres of municipal road lanes resurfaced and resealed / (2) Kilometres of surfaced municipal road lanes)</i>	2%	0%	0%	1	2%	2%	2%	3%	3%
TR6.13	KMs of new municipal road network <i>(1) Number of kilometres of surfaced road network built + (2) Number of kilometres unsurfaced road network built</i>	0,00	No planned or budgeted projects				0,00	0,00	0,00	0,00

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

Ref	Key Performance Indicator	2026/27 Annual Target	1st Q Target	2nd Q Target	3rd Q Target	4th Q Target	2027/28 Target	2028/29 Target	2029/30 Target	2030/31 Target
WS1.11b	Number of new informal sanitation connections meeting minimum standards <i>Total number of new sanitation connections to communal toilet facilities meeting basic sanitation standards made by the municipality.</i>	3	0	0	3	3	3	3	3	3
WS2.11b	Number of new informal water connections meeting minimum standards <i>Total number of new water connections to public/communal taps made by the municipality.</i>	3	0	0	3	3	3	3	3	3
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%

KPA: 2. GOVERNANCE

Strategic Objective: 2.1 Support Institutional Transformation and Development

Ref	Key Performance Indicator	2026/27 Annual Target	1st Q Target	2nd Q Target	3rd Q Target	4th Q Target	2027/28 Target	2028/29 Target	2029/30 Target	2030/31 Target
CorpHR13	Percentage budget spent on implementation of Workplace Skills Plan.	96%	10%	35%	60%	96%	96%	96%	96%	96%
GG1.1	Percentage of municipal skills development levy recovered ((1) R-value of municipal skills development levy recovered/ (2) R-value of the total qualifying value of the municipal skills development levy)	100%	Annual Target				100%	100%	100%	100%
GG1.2	Top management stability ((1) Sum of actual working days, in the reporting period, 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) / (2) Total aggregate standard working days for all S56 and S57 posts)	80%	Annual Target				80%	92%	92%	94%
GG1.21	Staff vacancy rate ((1) The number of employee posts on the approved organisational structure - (2) The number of actual employees in the municipality) / (1) The number of employee posts on the approved organisational structure)	12%	12%	12%	12%	12%	12%	12%	10%	10%
GG1.22	Percentage of vacant posts filled within 6 months. ((1) Number of vacant posts filled within 6 months since the date (dd/mm/yyyy) of authority to proceed with filling the vacancy / (2) Number of vacant posts that have been filled)	100%	100%	100%	100%	100%	100%	100%	100%	100%
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
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.	0	0	0	0	0	0	0	0	0

Ref	Key Performance Indicator	2026/27 Annual Target	1st Q Target	2nd Q Target	3rd Q Target	4th Q Target	2027/28 Target	2028/29 Target	2029/30 Target	2030/31 Target
GG4.1	Percentage of councillors attending council meetings. (1) The sum total of all councillor attendance of all council meetings / (2) The total number of council meetings x (3) The total number of council members in the municipality)	95%		Annual Target			95%	95%	95%	97%
C2(GG)	Number of ExCo or Mayoral Executive meetings held:						Only result, no target set.			
C3(GG)	Number of Council portfolio committee meetings held:						Only result, no target set.			
C4(GG)	Number of MPAC meetings held:						Only result, no target set.			
C11(GG)	Number of litigation cases instituted by the municipality:						Only result, no target set.			
C12(GG)	Number of litigation cases instituted against the municipality:						Only result, no target set.			

Strategic Objective: 2.2 Ensure Financial Viability

Ref	Key Performance Indicator	2026/27 Annual Target	1st Q Target	2nd Q Target	3rd Q Target	4th Q Target	2027/28 Target	2028/29 Target	2029/30 Target	2030/31 Target
FM7.11	Debtors payment period (((1) Gross Debtors - (2) Bad Debt Provision) / (3) Billed Revenue) x (4) Number of days in the reporting period year to date	60	75	70	65	60	60	60	60	60
FM7.12	Collection rate ratio ((1) Gross Debtors Opening Balance + (2) Billed Revenue - (3) Gross Debtors Closing Balance - (4) Bad Debts Written Off) / (2) Billed Revenue	93%	75%	88%	91%	93%	94%	95%	95%	96%
FM3.11	Cash/Cost coverage ratio (((1)Cash and Cash Equivalents - (2) Unspent Conditional Grants - (3) Overdraft) + (4) Short Term Investment) / (5) Monthly Fixed Operational Expenditure excluding (Depreciation, Amortisation, Provision for Bad Debts, Impairment and Loss on Disposal of Assets)	3	3	3	3	3	3	3	3	3
FM3.12	Current ratio (current assets/current liabilities) (1) Current assets/ (2) Current liabilities	2		Annual Target			2	2	2	2
FM4.31	Creditors payment period ((1) Trade Creditors Outstanding / (2) Credit purchases (operating and capital) X (3) Number of days in the reporting year to date	30	30	30	30	30	30	30	30	30

Ref	Key Performance Indicator	2026/27 Annual Target	1st Q Target	2nd Q Target	3rd Q Target	4th Q Target	2027/28 Target	2028/29 Target	2029/30 Target	2030/31 Target
LED3.31	Average number of days from the point of advertising to the letter of award per 80/20 procurement process. (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	140	140	140	140	140	135	135	130	130
LED3.32	Percentage of municipal payments made to service providers who submitted complete forms within 30-days of invoice submission. (1) Number of municipal payments within 30-days of complete invoice receipt made to service providers / (2) Total number of complete invoices received (30 days or older)	95%	95%	95%	95%	95%	95%	95%	95%	95%
FM5.31	Repairs and Maintenance as a percentage of property, plant, equipment and investment property (1) Total Repairs and Maintenance Expenditure / ((2) Property, Plant and Equipment + (3) Investment Property (Carrying Value))	3%	Annual Target				3%	3%	3%	3%
FM1.11	Total Capital Expenditure as a percentage of Total Capital Budget (1) Actual Capital Expenditure / (2) Budgeted Capital Expenditure	95%	10%	40%	60%	95%	95%	96%	97%	97%
FM1.12	Total Operating Expenditure as a percentage of Total Operating Expenditure Budget (1) Actual Operating Expenditure / (2) Budgeted Operating Expenditure	90%	15%	40%	60%	90%	90%	90%	90%	90%
FM1.13	Total Operating Revenue as a percentage of Total Operating Revenue Budget (1) Actual Operating Revenue / (2) Budgeted Operating Revenue	90%	15%	40%	60%	90%	90%	90%	90%	90%
FM1.14	Service Charges and Property Rates Revenue as a percentage of Service Charges and Property Rates Revenue Budget (1) Actual Service Charges Revenue + (2) Actual Property Rates Revenue / (3) Budgeted Service Charges and Property Rates Revenue	95%	30%	50%	75%	95%	95%	95%	95%	95%
FM1.2	Municipal budget assessed as funded (Y/N) (National) (1) NT funded budget assessment tool outcome: Yes/No	Y	Annual Target				Y	Y	Y	Y
GC3.11	Number of repeat audit findings (1) Simple count of the number of "repeat" findings itemised in the Auditor-General's report of each municipality	0	Annual Target				0	0	0	0

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

Ref	Key Performance Indicator	2026/27 Annual Target	1st Q Target	2nd Q Target	3rd Q Target	4th Q Target	2027/28 Target	2028/29 Target	2029/30 Target	2030/31 Target
GG2.1	Percentage of ward committees that are functional (meet four times a year, are quorate, and have an action plan) <i>((1) Functional ward committees) / (2) Total number of wards</i>	50%		Annual Target			100%	100%	100%	100%
GG2.12	Percentage of wards that have held a quarterly councillor-convened community meeting <i>(1) Number of councillor convened ward community meetings / ((2) Total number of wards in the municipality x (3) Reporting quarter)</i>	50%	100%	0%	0%	100%	100%	100%	100%	100%

Please note: Given that municipal elections are anticipated to be held in late 2026, targets for ward committee functionality have been amended to correspond with periods prior to the establishment of these committees.

KPA:

3. COMMUNAL SERVICES

Strategic Objective: 3.1 Provide and maintain facilities and environment that make citizens feel at home

Ref	Key Performance Indicator	2026/27 Annual Target	1st Q Target	2nd Q Target	3rd Q Target	4th Q Target	2027/28 Target	2028/29 Target	2029/30 Target	2030/31 Target
FD1.11	Percentage compliance with the required attendance time for structural firefighting incidents	90%	90%	90%	90%	90%	90%	92%	92%	93%
FD2.2	Fire Services function in accordance with prescribed requirements. <i>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:</i> 1. A Fire Chief Officer has been appointed by the municipality; 2. The fire services have evidence of callouts responded to over the reporting period; 3. The municipality has established and maintained a fire service in accordance with prescribed standards SANS 10090: Community Protection Against Fire.	2	Annual Target				2	2	3	3
C103(ENV)	Number of notifiable medical condition investigations following the prescribed protocols	Only result, no target set.								
C104(ENV)	Number of foodborne disease outbreak investigations following the prescribed protocols	Only result, no target set.								
HS3.6	Average number of library visits per library	12200	3000	6000	9000	12200	12500	12500	13000	13000
HS3.7	Percentage of municipal cemetery plots available	25%	36%	31%	28%	25%	20%	15%	12%	10%

KPA:

4. SOCIO- ECONOMIC SUPPORT SERVICES

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

Ref	Key Performance Indicator	2026/27 Annual Target	1st Q Target	2nd Q Target	3rd Q Target	4th Q Target	2027/28 Target	2028/29 Target	2029/30 Target	2030/31 Target
LED2.12	Percentage of the municipality's operating budget spent on indigent relief for free basic services. <i>(1) R-value of operating budget expenditure on free basic services / (2) R-value of the total operating budget</i>	3,00%	4,00%	4,00%	3,00%	3,00%	5,00%	5,00%	4,50%	4,50%
C86 (LED)	Number of households in the municipal area registered as indigent	Only result, no target set.								
LED1.21	Number of work opportunities created through Public Employment Programmes (incl. EPWP and other related employment programmes) <i>(1) Number of work opportunities provided by the municipality through the Expanded Public Works Programme + (2) the Number of work opportunities provided through other related infrastructure initiatives.</i>	400	100	200	300	400	405	405	405	405
ComSoc42	Number of engagements with target groups with the implementation of social development programmes.	20	5	10	15	20	22	23	23	24
ComHS14	Number of housing opportunities provided per year.	50				50	70	70	70	70
ComHS15	Number of properties transferred identified as Rental Stock as well as properties included in title deed restoration projects as funded by provincial government.	55	0	0	30	55	5	5	5	5

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

Ref	Key Performance Indicator	2026/27 Annual Target	1st Q Target	2nd Q Target	3rd Q Target	4th Q Target	2027/28 Target	2028/29 Target	2029/30 Target	2030/31 Target
LED3.11	Average time taken to finalise business license applications <i>(1) Sum of the total working days per business application finalised/ (2) Number of business applications finalised</i>	15 days	15	15	15	15	15	15	14	14
LED1.31	Number of individuals connected to apprenticeships, learnerships and structured educational programmes through municipal interventions <i>The number of individuals connected to apprenticeships, structured educational programmes and learnerships through municipal interventions. Municipal interventions refer to any project, programme or initiative intended to facilitate or implement change among the target population. Apprenticeships, structured educational programmes and learnerships, in this instance, refer specifically to structured learning processes for gaining theoretical knowledge and practical skills in the workplace leading to an accreditation or qualification recognised in terms of the National Qualifications Authority.</i>	0 No grants received	0	0	0	0	4	4	5	5

7. FINANCIAL COMPONENT

a. Component 1 – Monthly Revenue by Source

Description	Budget Year 2026/27												Medium Term Revenue & Expenditure Framework			
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2026/27	Budget Year *1 2027/28	Budget Year *2 2028/29	
	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget				
Revenue By Source																
Property Rates	54 782	5 721	4 430	5 721	5 721	5 721	5 721	5 721	4 450	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	
Total Revenue	133 360	81 506	80 146	73 128	73 128	69 881	70 335	75 921	77 353	84 088	80 004	134 587	1 033 451	170 445	185 525	

a. Component 2 – Monthly Operating Expenditure by Vote

Description	Budget Year 2026/27												Medium Term Revenue & Expenditure Framework			
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29	
	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																
Expenditure by Type																
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	25 639	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	35 952	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	886	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	2 046	24 754	11 252	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	6 336	76 596	22 384	23 122	
Transfers and subsidies	251	251	2 704	251	251	2 704	251	251	2 704	251	251	251	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	5 592	67 604	8 657	8 748	
Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Expenditure	87 054	87 053	89 561	87 053	87 053	89 610	87 053	87 053	89 560	87 053	87 053	87 053	1 056 378	175 895	186 366	

a. Component 3 – Monthly Capital Expenditure

b. KPA: 1. ESSENTIAL SERVICES

Strategic Objective: 1.1 Sustainable provision and maintenance of basic infrastructure

Department	Description	Budget 2026/27	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	Cares Bella Vista Taxi Rank	1 250 787	2027/02/14	2028/02/15									400 000	400 000		450 787
Roads	Network Street	8 000 000	2026/07/15	2027/04/15					2 000 000	1 000 000		1 000 000	2 000 000	2 000 000		
Water	Tulbagh Reservoir	9 960 619	2026/04/15	2027/05/15	500 000	2 000 000	1 000 000	1 000 000	2 000 000	250 000	250 000	1 000 000	1 960 619			
Electricity Administration	Mv Substation Equipment	1 400 000	2026/07/15	2027/05/15					500 000					500 000		
Electricity Administration	Upgrade Of Mv Cables	1 400 000	2026/07/15	2027/05/15					500 000					500 000		
Electricity Administration	Mv Network Equipment	1 000 000	2026/07/15	2027/05/15					300 000		700 000					
Electricity Administration	Electrical Network Refurbishment	1 000 000	2026/07/15	2027/05/15					300 000		700 000					
Solid Waste	Bulk Waste Container Bins	434 600	2026/07/15	2027/06/15					434 600							
Water	Network- Water Pipes & amp; Valve Replacement	1 000 000	2026/07/15	2027/06/15					300 000		300 000			100 000		300 000
Electricity Administration	Upgrade Of Lv Network Cables	400 000	2026/07/15	2027/05/15											400 000	
Water	Security Upgrades	200 000	2026/09/15	2027/05/15										200 000		
Electricity Administration	Tools & Equipment	200 000	2026/07/15	2026/11/15				200 000								
Sewerage	Aerator Replacement Programme	200 000	2026/07/15	2027/04/15					100 000					100 000		
Sewerage	Upgrade of WWTW	200 000	2026/07/15	2027/06/15				100 000								
Sewerage	Sewer Pumps-replacement	100 000	2026/10/15	2027/04/15										100 000		
Dir Tech	Furniture & Equipment	50 000	2026/10/15	2027/04/15									50 000			
Electricity Administration	Electrical Network Housing Project	2 608 695	2026/10/15	2027/06/15				1 000 000	500 000		590 434				518 261	
Water	Tulbagh Reservoir	2 200 000	2026/04/15	2027/06/15											1 000 000	1 200 000
Mechanical Workshop	Waste disposal vehicles	5 461 516	2026/04/15	2026/11/15				5 461 516								

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

KPA: 2. GOVERNANCE

Strategic Objective: 2.1 Support Institutional Transformation and Development

Department	Description	Budget 2026/27	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	2 000 000	2026/07/15	2027/05/15			500 000		500 000			500 000		500 000		
Information Technology	IT Equipment	300 000	2026/07/15	2026/11/15			300 000									
Dir Corp	Furniture & Equipment	50 000	2026/10/15	2027/04/15									50 000			
Dir Comm	Furniture & Equipment	50 000	2026/10/15	2027/04/15									50 000			
Mechanical Workshop	Tools & Equipment	50 000	2026/07/15	2026/12/15					50 000							

Strategic Objective: 2.2 Ensure Financial Viability

Department	Description	Budget 2026/27	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	50 000	2026/10/15	2027/04/15									50 000			

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

Department	Description	Budget 2026/27	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	250 000	2025/07/25	2026/02/13					250 000							
Marketing & Communication	Camera Equipment	35 000	2025/07/25	2025/12/10						35 000						

KPA: 3. COMMUNAL SERVICES

Strategic Objective: 3.1 Provide and maintain facilities and environment that make citizens feel at home

Department	Description	Budget 2026/27	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	6 859 252	2026/04/15	2027/05/15	400 000	1 000 000	800 000	1 000 000	1 000 000	250 000	250 000	1 000 000	1 159 252			
Sport Grounds & Stadiums	Sports Facilities Upgrade Tulbagh	1 600 000	2026/02/25	2027/02/10		500 000			500 000			600 000				
Community Parks	Plant & Equipment	200 000	2026/07/15	2026/12/15					200 000							
Electricity Administration	Upgrade Of Streetlights	100 000	2026/07/15	2026/10/15			100 000									
Community Parks	Chainsaws	140 000	2026/07/15	2026/11/15				140 000								
MM	Furniture & Equipment	50 000	2026/10/15	2027/04/15									50 000			
Roads	Traffic Calming	500 000	2026/10/15	2027/04/15									500 000			
Community Halls	Replace vinyl flooring Montana Comm hall_ Wolsley	520 000	2026/06/15	2027/02/01						520 000						

KPA: 4. SOCIO- ECONOMIC SUPPORT SERVICES

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

Department	Description	Budget 2026/27	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	Main Roads Tulbagh	7 993 043	2026/07/15	2027/04/15					2 000 000					1 670 869		
LED	Pine Valley Community Park	500 000	2025/07/25	2025/10/23								1 500 000	2 822 174	1 670 869		
LED	Pine Valley Community Park	434 782	2026/02/15	2026/06/15									500 000	434 782		
LED	Pine Valley Community Park	434 782	2025/10/15	2027/03/15											434 782	

c. Component 4 – Three Year Capital Expenditure per Ward

KPA:

1. ESSENTIAL SERVICES

Strategic Objective:

1.1 Sustainable provision and maintenance of basic infrastructure

Department	Description	Funding Source	Ward	Budget 2026/27	Budget 2027/28	Budget 2028/29	Budget 2029/30	Budget 2030/31
Roads	Ceres Bella Vista Taxi Rank	MIG	All	1 250 787	16 259 567			
Roads	Network Street	CRR	All	8 000 000	5 000 000	4 000 000	7 000 000	7 000 000
Water	Tulbagh Reservoir	MIG	7,11	9 960 619				
Roads	Ceres Bella Vista Taxi Rank	CRR	All		2 500 000			
Electricity Administration	Mv Substation Equipment	CRR	All	1 400 000	1 400 000		1 050 000	1 050 000
Electricity Administration	Upgrade Of Mv Cables	CRR	All	1 400 000	1 400 000		1 050 000	1 050 000
Electricity Administration	Mv Network Equipment	CRR	All	1 000 000	1 000 000		750 000	750 000
Electricity Administration	Electrical Network Refurbishment	CRR	All	1 000 000	1 000 000	1 000 000	740 000	740 000
Sewerage	Sewer Network Replacement	CRR	All			4 000 000	2 100 000	2 300 000
Solid Waste	Bulk Waste Container Bins	CRR	All	434 600	235 956		500 000	500 000
Water	Network- Water Pipes & Valve Replacement	CRR	All	1 000 000		3 000 000	1 850 000	1 950 000
Electricity Administration	Upgrade Of Lv Network Cables	CRR	All	400 000	400 000		420 000	420 000
Water	Security Upgrades	CRR	All	200 000				
Electricity Administration	Tools & Equipment	CRR	All	200 000	200 000		60 000	60 000
Sewerage	Aerator Replacement Programme	CRR	All	200 000	200 000		310 000	330 000
Sewerage	Upgrade of WWTW	CRR		200 000	200 000		400 000	450 000
Roads	Tools & Equipment	CRR	All					
Sewerage	Sewer Pumps-replacement	CRR	All	100 000	100 000		240 000	270 000
Dir Tech	Furniture & Equipment	CRR	All	50 000	50 000		10 000	30 000
Electricity Administration	Electrical Network Housing Project	INEP	All	2 608 695	4 020 870	566 957		
Roads	Rehabilitation - Streets Wolseley	MIG	2,7		8 171 504			
Water	Tulbagh Reservoir	CRR	7,11	2 200 000				
Mechanical Workshop	Waste disposal vehicles	MIG		5 461 516				
Roads	Storm water plant & equipment	CRR	All			150 000		
Sewerage	Telemetry	CRR	All				150 000	150 000
Sewerage	Upgrade Tulbagh WWTW (housing)	MIG	11		1 373 277	18 276 957	5 365 853	
Water	Upgrade Water Treatment Works	CRR	All				1 500 000	1 600 000
Sewerage	Plant & Equipment	CRR	All			150 000		
Sewerage	Upgrade of WWTW	WSIG	All		14 782 608	8 695 652		

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

Department	Description	Funding Source	Ward	Budget 2026/27	Budget 2027/28	Budget 2028/29	Budget 2029/30	Budget 2030/31
Sewerage	Toilets For Informal Settlements	CRR	All			1 400 000	500 000	500 000

KPA: 2. GOVERNANCE

2.1 Support Institutional Transformation and Development

Department	Description	Funding Source	Ward	Budget 2026/27	Budget 2027/28	Budget 2028/29	Budget 2029/30	Budget 2030/31
Mechanical Workshop	Vehicle Replacement Programme	CRR	All	2 000 000			2 300 000	2 500 000
Information Technology	IT Equipment	CRR	All	300 000			250 000	250 000
Dir Corp	Furniture & Equipment	CRR	All	50 000	50 000		10 000	30 000
Dir Comm	Furniture & Equipment	CRR	All	50 000	50 000		30 000	10 000
Mechanical Workshop	Tools & Equipment	CRR	All	50 000				50 000

Strategic Objective: 2.2 Ensure Financial Viability

Department	Description	Funding Source	Ward	Budget 2026/27	Budget 2027/28	Budget 2028/29	Budget 2029/30	Budget 2030/31
Dir Fin	Furniture & Equipment	CRR	All	50 000	50 000			

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

Department	Description	Funding Source	Ward	Budget 2026/27	Budget 2027/28	Budget 2028/29	Budget 2029/30	Budget 2030/31
Marketing & Communication	Access Control - Furniture And Equipment	CRR	All	250 000				
Marketing & Communication	Camera Equipment	CRR	All	35 000				

KPA:**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 2026/27	Budget 2027/28	Budget 2028/29	Budget 2029/30	Budget 2030/31
Cemeteries	New regional cemetery Ceres/Bella Vista/ Nduli	MIG	All			8 250 000	6 500 000	
Cemeteries	New regional cemetery Ceres/Bella Vista/ Nduli	CRR	All				1 600 000	3 000 000
Libraries	Library Nduli	MIG	1,12	6 859 252				
Electricity Administration	Upgrade Of Streetlights	Energy Efficient	All		4 013 913			
Sport Grounds & Stadiums	Sports Facilities Upgrade Tulbagh	CRR	7,11	1 600 000				
Community Parks	Plant & Equipment	CRR	All	200 000		150 000	100 000	40 000
Electricity Administration	Upgrade Of Streetlights	CRR	All	100 000	100 000	2 000 000	160 000	160 000
Community Parks	Irrigation Equipment For Parks	CRR	All					200 000
Sport Grounds & Stadiums	Sportsground Development & Upgrading	CRR	All				250 000	260 000
Fire Fighting & Protection	Fire Fighting Equipment	CRR	All				160 000	
Community Parks	Chainsaws	CRR	All	140 000	150 000		70 000	0
MM	Furniture & Equipment	CRR	All	50 000	50 000		10 000	30 000
Roads	Traffic Calming	CRR	All	500 000	500 000	500 000	140 000	150 000
Sport Grounds & Stadiums	New sport facility Vredebes	MIG	5					22 000 000
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				
Community Halls & Facilities	Upgrade of Kliprug community hall & change rooms	CRR	4			4 000 000		

KPA:**4. SOCIO- ECONOMIC SUPPORT SERVICES****Strategic Objective:****4.2 Create an enabling environment to support the local economy**

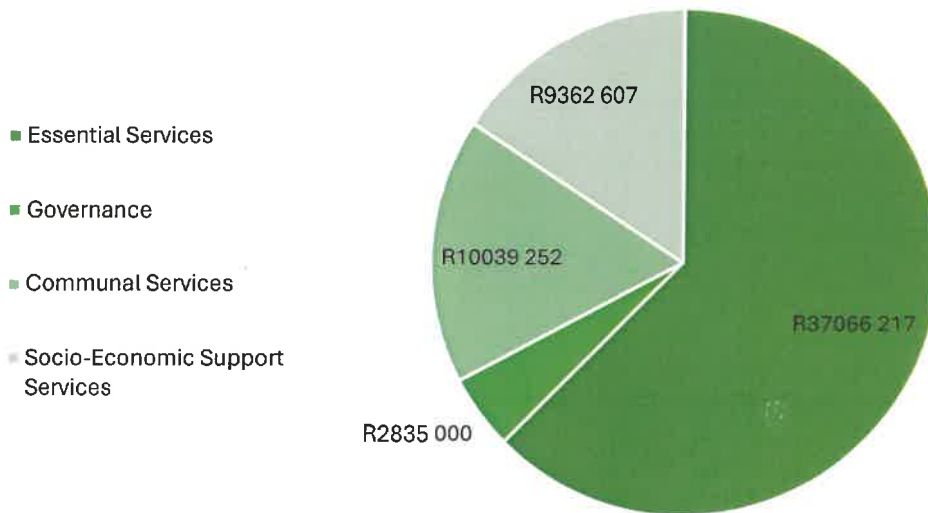
Department	Description	Funding Source	Ward	Budget 2026/27	Budget 2027/28	Budget 2028/29	Budget 2029/30	Budget 2030/31
Roads	Main Roads Ceres	Prov Grant	3,5		5 883 913			
Roads	Main Roads Tulbagh	Prov Grant	7,11	7 993 043				
LED	Pine Valley Community Park	CRR	7	500 000				
LED	Pine Valley Community Park	CWDM	7	434 782				
Roads	Resurfacing of Municipal Roads	MIG	11				12 105 113	
Roads	Reconstruction of Municipal Roads	MIG	11				4 138 050	
LED	Pine Valley Community Park	RSEP	7	434 782				

8. BUDGETARY ALIGNMENT WITH IDP

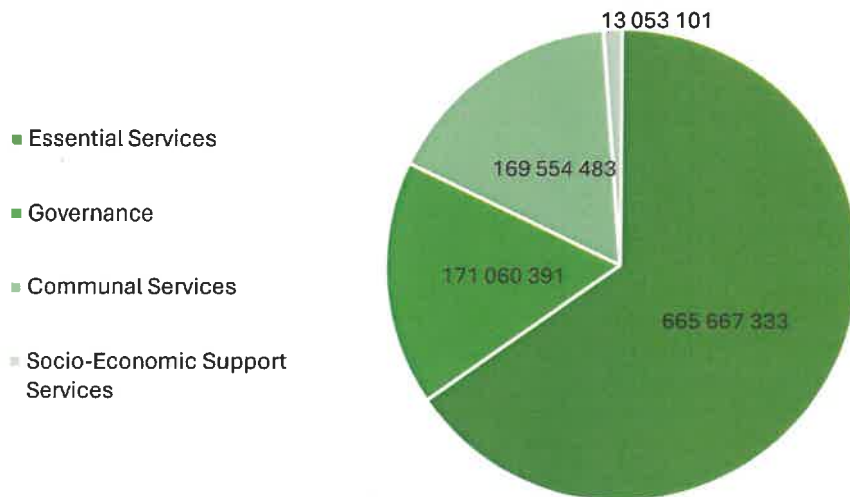
BUDGET PER KEY PERFORMANCE AREA

KEY PERFORMANCE AREA	CAPITAL BUDGET 2026/27	OPERATIONAL BUDGET 2026/27
Essential Services	R37 066 217	665 667 333
Governance	R2 835 000	171 060 391
Communal Services	R10 039 252	169 554 483
Socio-Economic Support Services	R9 362 607	13 053 101

CAPITAL BUDGET 2026/27



OPERATIONAL BUDGET 2026/27



CAPITAL BUDGET PER STRATEGIC OBJECTIVE

STRATEGIC OBJECTIVE	CAPITAL BUDGET 2026/27	CAPITAL BUDGET 2027/28	CAPITAL BUDGET 2028/29
1.1 Sustainable provision & maintenance of basic infrastructure	R37 066 217	R58 293 782	R39 989 566
1.2 Provide for the needs of informal settlements through improved services	R0	R0	R1 400 000
2.1 Support Institutional Transformation & Development	R2 500 000	R150 000	R0
2.2 Ensure financial viability	R50 000	R50 000	R0
2.3 Maintain & strengthen relations	R285 000	R0	R0
3.1 Provide & maintain facilities & environment that make citizens feel at home	R10 039 252	R7 013 913	R14 900 000
4.2 Create an enabling environment to support local economy	R9 362 607	R5 883 913	R0

9. ANNEXURE: CIRCULAR 88 OUTPUT INDICATORS

Title	Indicator Ref	Owner Dept	2026/27 Annual Target			
			1stQ Target	2ndQ Target	3rdQ Target	4thQ Target
Percentage of unplanned outages that are restored to supply within industry standard timeframes	EE3.11	Electrical	90%	90%	90%	90%
Percentage of planned maintenance performed	EE3.21	Electrical	80%	80%	80%	80%
Percentage total electricity losses	EE4.4	Electrical	10%			10%
Percentage of recognised informal settlements receiving basic waste removal services	ENV3.11	Solid Waste & Cleansing	100%	100%	100%	100%
Percentage of biodiversity priority area within the municipality	ENV4.11	Amenities & Environment	19%			19%
Average number of library visits per library	HS3.6	Libraries	12000	6000	9000	12000
Percentage of municipal cemetery plots available	HS3.7	Amenities & Environment	30%	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	3%	4%
KMs of new municipal road network	TR6.13	Roads & Storm Water	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%
Number of new sewer connections meeting minimum standards	WS1.11	Water & Sanitation	57	1	4	57
Number of new water connections meeting minimum standards	WS2.11	Water & Sanitation	61	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%
Frequency of water mains failures per 100 KMs of pipeline	WS3.2	Water & Sanitation	175			175

Title	Indicator Ref	Owner Dept	2026/27 Annual Target			
			1stQ Target	2ndQ Target	3rdQ Target	4thQ Target
Percentage of callouts responded to within 48 hours (water)	WS3.21	Water & Sanitation	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%
Percentage of wastewater samples compliant to water use license conditions	WS4.2	Water & Sanitation	90%	90%	90%	90%
Percentage of non-revenue water (sum of unbilled authorised consumption such as informal settlements, recreational areas and apparent & real losses)	WS5.1	Water & Sanitation	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 Management	90%	90%	90%	90%
Fire Services function in accordance with prescribed requirements	FD2.2	Fire & Disaster Management	2			2
Percentage of total municipal operating expenditure spent on contracted service providers physically residing within the municipal area	LED1.11	Local Economic Development	5%	5%	5%	5%
Number of work opportunities created through Public Employment Programmes (incl. EPWP and other related employment programmes).	LED1.21	Local Economic Development	400	200	300	400
Percentage of the municipality's operating budget spent on indigent relief for free basic services	LED2.12	Social Development	3%	4%	3%	3%
Average time taken to finalise business license applications	LED3.11	Local Economic Development	15	2	3	15

Title	Indicator Ref	Owner Dept	2026/27 Annual Target			
			1stQ Target	2ndQ Target	3rdQ Target	4thQ Target
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
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%
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%
Percentage of vacant posts filled within 6 months	GG1.22	Human Resources	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 Development Plan	100%			100%
Percentage of ward committees with 6 or more ward committee members (excluding the ward councillor)	GG2.11	Integrated Development Plan	100%	100%	100%	100%
Percentage of wards that have held a quarterly councillor-convened community meeting	GG2.12	Integrated Development Plan	100%	100%	100%	100%
Attendance rate of municipal council meetings by participating leaders (recognised traditional and/or Khol-San leaders)	GG2.2	Administration	0			0
Percentage of official complaints responded to through the municipal complaint management system	GG2.31	Marketing & Communication	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

Title	Indicator Ref	Owner Dept	2026/27 Annual Target			
			1stQ Target	2ndQ Target	3rdQ Target	4thQ Target
Percentage of expenditure against total budget	FM1.1	Financial Administration	90%			90%
Total Capital Expenditure as a percentage of Total Capital Budget	FM1.11	Municipal Manager	10%	40%	60%	95%
Total Operating Expenditure as a percentage of Total Operating Expenditure Budget	FM1.12	Financial Administration	15%	40%	60%	90%
Total Operating Revenue as a percentage of Total Operating Revenue Budget	FM1.13	Financial Administration	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	30%	50%	75%	95%
Percentage of total operating revenue to finance total debt (Total Debt (Borrowing) / Total operating revenue)	FM2.1	Financial Administration	2%			2%
Percentage change in cash backed reserves reconciliation	FM2.2	Financial Administration	0%			0%
Cash backed reserves reconciliation at year end	FM2.21	Financial Administration	100000000			100000000
Percentage change in cash and cash equivalent (short term)	FM3.1	Financial Administration	4%			4%
Cash/Cost coverage ratio	FM3.11	Financial Administration	3	3	3	3
Current ratio (current assets/current liabilities)	FM3.12	Financial Administration	2			2
Trade payables to cash ratio	FM3.13	Financial Administration	2	2	2	2
Liquidity ratio	FM3.14	Financial Administration	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 Administration	7%			7%
Creditors payment period	FM4.31	Expenditure	40	30	30	40

Title	Indicator Ref	Owner Dept	2026/27 Annual Target			
			1stQ Target	2ndQ Target	3rdQ Target	4thQ Target
Percentage change of own funding (Internally generated funds + Borrowings) to fund capital expenditure	FM5.1	Financial Administration	0%			0%
Percentage of total capital expenditure funded from own funding (Internally generated funds + Borrowings)	FM5.11	Financial Administration	95%	40%	60%	95%
Percentage of total capital expenditure funded from capital conditional grants	FM5.12	Financial Administration	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 Administration	96%			96%
Percentage change of repairs and maintenance of existing infrastructure	FM5.3	Financial Administration	5%			5%
Repairs and Maintenance as a percentage of property, plant, equipment and investment property	FM5.31	Financial Administration	3%			3%
Percentage of awarded tenders [over R200k], published on the municipality's website	FM6.12	Supply Chain	100%	100%	100%	100%
Percentage of tender cancellations	FM6.13	Supply Chain	25%	25%	25%	25%
Percentage change in Gross Consumer Debtors' (Current and Non-current)	FM7.1	Financial Administration	16%			16%
Debtors payment period	FM7.11	Director Finance	60	60	60	60
Collection rate ratio	FM7.12	Income	93%	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 Administration	1%			1%
Net Surplus /Deficit Margin for Electricity	FM7.31	Financial Administration	2%			2%
Net Surplus /Deficit Margin for Water	FM7.32	Financial Administration	59%			59%

Title	Indicator Ref	Owner Dept	2026/27 Annual Target	1stQ Target	2ndQ Target	3rdQ Target	4thQ Target
Net Surplus /Deficit Margin for Wastewater	FM7.33	Financial Administration	26%				26%
Net Surplus /Deficit Margin for Refuse	FM7.34	Financial Administration	-87%				-87%
Number of maintained sports facilities	C52 (HS)	Amenities & Environment					
Square meters of maintained public outdoor recreation space	C53 (HS)	Amenities & Environment					
Number of municipality-owned community halls	C54 (HS)	Amenities & Environment					
Number of incidents of improper disposal of medical waste responded to by the municipality	C102(ENV)	Fire & Disaster Management					
Number of notifiable medical condition investigations following the prescribed protocols	C103(ENV)	Fire & Disaster Management					
Number of foodborne disease outbreak investigations following the prescribed protocols	C104(ENV)	Fire & Disaster Management					
Number of approved demonstrations in the municipal area.	C18 (GG)	Fire & Disaster Management					
Number of protests reported	C25 (GG)	Fire & Disaster Management					
Number of structural fires occurring in informal settlements	C73 (FD)	Fire & Disaster Management					
Number of dwellings in informal settlements affected by structural fires (estimate)	C74 (FD)	Fire & Disaster Management					
Number of 'displaced persons' to whom the municipality delivered assistance	C69 (FD)	Human Settlements					
Number of business licenses approved:	C30 (GG)	Local Economic Development					

2026/27 Annual Target		1stQ Target	2ndQ Target	3rdQ Target	4thQ Target
Indicator Ref	Owner Dept	Title			
C76 (LED)	Local Economic Development	Number of SMMEs and informal businesses benefitting from municipal digitisation support programmes rolled out directly or in partnership with other stakeholders			
Q17.	Local Economic Development	Does the Municipality have a dedicated SMME support unit or facility in place either directly or in partnership with a relevant roleplayer?			
Q18.	Local Economic Development	What economic incentive policies adopted by Council does the municipality have by date of adoption?			
Q3.	Local Economic Development	Does the municipality have an approved LED Strategy?			
C19 (GG)	Administration	Number of recognised traditional and Khoi-San leaders in attendance (sum of) at all council meetings			
C2 (GG)	Administration	Number of ExCo or Mayoral Executive meetings held:			
C22 (GG)	Administration	Number of Council meetings held.			
C24 (GG)	Administration	Number of council meetings disrupted			
C3 (GG)	Administration	Number of Council portfolio committee meetings held:			
C4 (GG)	Administration	Number of MPAC meetings held:			
C5 (GG)	Administration	Number of recognised traditional leaders within your municipal boundary			
C6 (GG)	Administration	Number of formal (minuted) meetings between the Mayor, Speaker and MM were held to deal with municipal matters:			
C7 (GG)	Municipal Manager	Number of formal (minuted) meetings - to which all senior managers were invited-held:			

Title	Indicator Ref	Owner Dept	2026/27 Annual Target			
			1stQ Target	2ndQ Target	3rdQ Target	4thQ Target
Number of meetings of the Executive or Mayoral Committee postponed due to lack of quorum	C89 (GG)	Administration				
Number of agenda items deferred to the next council meeting	C92(GG)	Administration				
Is the MPAC functional? List the reasons why if the answer is not 'Yes'.	Q24.	Administration				
Has a report by the Executive Committee on all decisions it has taken been submitted to Council this financial year?	Q25.	Administration				
Number of signed performance agreements by the MM and section 56 managers:	C1 (GG)	Human Resources				
Number of work stoppages occurring:	C10 (GG)	Human Resources				
Quarterly salary bill of suspended officials	C100(GG)	Human Resources				
Number of disciplinary cases for misconduct relating to fraud and corruption:	C23 (GG)	Human Resources				
Number of disciplinary cases in the municipality:	C44 (GG)	Human Resources				
Number of finalised disciplinary cases:	C45 (GG)	Human Resources				
Number of dismissals for fraud and corruption	C101(GG)	Human Resources				
Number of days of sick leave taken by employees:	C15 (GG)	Human Resources				
Number of temporary employees employed:	C17 (GG)	Human Resources				
Number of permanent environmental health practitioners employed by the municipality:	C20 (ENV)	Human Resources				
Number of approved environmental health practitioner posts in the municipality	C21 (ENV)	Human Resources				

Title	Indicator Ref	Owner Dept	2026/27 Annual Target			
			1stQ Target	2ndQ Target	3rdQ Target	4thQ Target
Number of positions filled with regard to municipal infrastructure:	C32 (GG)	Human Resources				
Number of approved posts in the municipality with regard to municipal infrastructure:	C31 (GG)	Human Resources				
Number of filled posts in the treasury and budget office:	C38 (GG)	Human Resources				
Number of approved posts in the treasury and budget office:	C37 (GG)	Human Resources				
Number of filled posts in the development and planning department	C40 (GG)	Human Resources				
Number of approved posts in the development and planning department:	C39 (GG)	Human Resources				
Number of waste management posts filled:	C47 (ENV)	Human Resources				
Number of approved waste management posts in the municipality:	C46 (ENV)	Human Resources				
Number of electricians employed in approved posts:	C49 (EE)	Human Resources				
Number of approved electrician posts in the municipality:	C48 (EE)	Human Resources				
Number of filled water and wastewater management posts:	C51 (WS)	Human Resources				
Number of approved water and wastewater management posts in the municipality:	C50 (WS)	Human Resources				
Number of registered engineers employed in approved posts	C42 (GG)	Human Resources				
Number of approved engineer posts in the municipality:	C41 (GG)	Human Resources				
Number of engineers employed in approved posts:	C43 (GG)	Human Resources				
Number of paid full-time firefighters employed by the municipality	C67 (FD)	Human Resources				

		2026/27 Annual Target				
Title	Indicator Ref	Owner Dept	1stQ Target	2ndQ Target	3rdQ Target	4thQ Target
Number of part-time and firefighter reservists in the service of the municipality	C68 (FD)	Human Resources				
Number of councillors completed training:	C8 (GG)	Human Resources				
Number of municipal officials completed training:	C9 (GG)	Human Resources				
Number of months the Municipal Managers' position has been filled (not Acting):	C34 (GG)	Human Resources				
Number of months the Chief Financial Officers' position has been filled (not Acting):	C35 (GG)	Human Resources				
What are the main causes of work stoppage in the past quarter by type of stoppage?	Q4.	Human Resources				
When was the last scientifically representative community feedback survey undertaken in the municipality?	Q6.	Marketing & Communication				
What are the biggest causes of complaints or dissatisfaction from the community feedback survey? Indicate the top four issues in order of priority.	Q7.	Marketing & Communication				
Number of households in the municipal area registered as indigent	C86 (LED)	Social Development				
Number of residential properties in the billing system	C95(FM)	Income				
Number of non-residential properties in the billing system	C96(FM)	Income				
Number of properties in the valuation roll	C97(FM)	Income				
R-value of all tenders awarded	C26 (GG)	Supply Chain				

Title	Indicator Ref	Owner Dept	2026/27 Annual Target	1stQ Target	2ndQ Target	3rdQ Target	4thQ Target
Number of all awards made in terms of Section 36 of the MFMA Municipal Supply Chain Management Regulations:	C27 (GG)	Supply Chain					
R-value of all awards made in terms of Section 36 of the MFMA Municipal Supply Chain Management Regulations:	C28 (GG)	Supply Chain					
Number of tenders over R200 000 awarded:	C33 (GG)	Supply Chain					
Number of procurement processes where disputes were raised	C71 (LED)	Supply Chain					
B-BBEE Procurement Spend on Empowering Suppliers that are at least 51% black owned based	C77 (LED)	Supply Chain					
B-BBEE Procurement Spend on Empowering Suppliers that are at least 30% black women owned	C78 (LED)	Supply Chain					
B-BBEE Procurement Spend from all Empowering Suppliers based on the B-BBEE Procurement	C79 (LED)	Supply Chain					
Number of awards made in terms of SCM Reg 32	C93(FM)	Supply Chain					
Number of requests approved for deviation from approved procurement plan	C94(FM)	Supply Chain					
Is the municipal supplier database aligned with the Central Supplier Database?	Q19.	Supply Chain					
Has the IDP been adopted by Council by the target date?	Q2.	Integrated Development Plan					
Please list the name of the structure and date of every meeting of an official IGR structure that the municipality participated in this quarter:	Q22	Integrated Development Plan					

		2026/27 Annual Target				
Title	Indicator Ref	Owner Dept	1stQ Target	2ndQ Target	3rdQ Target	4thQ Target
Where is the organisational responsibility for the IGR support function located within the municipality (inclusive of the reporting line)?	Q23.	Integrated Development Plan				
How many public meetings were held in the last quarter at which the Mayor or members of the Mayoral/Executive committee provided a report back to the public?	Q5.	Integrated Development Plan				
Number of forensic investigations instituted:	C13 (GG)	Internal Audit				
Number of forensic investigations concluded:	C14 (GG)	Internal Audit				
Does the municipality have an Internal Audit Unit?	Q9.	Internal Audit				
Is there a dedicated position responsible for internal audits?	Q10.	Internal Audit				
Is the internal audit position filled or vacant?	Q11.	Internal Audit				
Has an Audit Committee been established? If so, is it functional?	Q12.	Internal Audit				
Has the internal audit plan been approved by the Audit Committee?	Q13.	Internal Audit				
Has an Internal Audit Charter and Audit Committee charter been approved and adopted?	Q14.	Internal Audit				
Does the internal audit plan set monthly targets?	Q15.	Internal Audit				
How many monthly targets in the internal audit plan were not achieved?	Q16.	Internal Audit				
Does the municipality have an approved Performance Management Framework?	Q1.	Projects, Performance & Risk				

Title	Indicator Ref	Owner Dept	2026/27 Annual Target			
			1stQ Target	2ndQ Target	3rdQ Target	4thQ Target
Number of litigation cases instituted by the municipality:	C11 (GG)	Legal & Property				
Number of litigation cases instituted against the municipality:	C12 (GG)	Legal & Property				
Number of customers provided with an alternative energy supply (e.g. LPG or paraffin or biogel according to supply level standards)	C56 (EE)	Electrical				
Number of registered electricity consumers with an embedded generation system	C57 (EE)	Electrical				
Total non-technical electricity losses in MWh (estimate)	C58 (EE)	Electrical				
Number of municipal buildings that consume renewable energy	C59 (EE)	Electrical				
Number of approved applications for rezoning a property for commercial purposes:	C29 (LED)	Town Planning & Building Control				
Number of building plans submitted for review	C84(LED)	Town Planning & Building Control				
Total number of sewer connections	C60(WS)	Water & Sanitation				
Total number of chemical toilets in operation	C61 (WS)	Water & Sanitation				
Total number of Ventilation Improved Pit Toilets (MIPs)	C62 (WS)	Water & Sanitation				
Total volume of water delivered by water trucks	C63 (WS)	Water & Sanitation				
Number of protests reported	C25 (GG)	Traffic & Law Enforcement				
Please list the locality, date and cause of each incident of protest within the municipal area during the reporting period:	Q8	Traffic & Law Enforcement				