ELIAS MOTSOALEDI LOCAL MUNICIPALITY

DRAFT 2025/2026 SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN

(SDBIP) TOP LAYER

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1. EXECUTIVE SUMMARY

The development, implementation and monitoring of a Service Delivery and Budget Implementation Plan (SDBIP) is required by the Municipal Finance Management Act (MFMA). In terms of Circular 13 of National Treasury, "the SDBIP gives effect to the Integrated Development Plan (IDP) and budget of the municipality and will be possible if the IDP and budget are fully aligned with each other, as required by the MFMA." The 2024/2025 SDBIP is aligned to the IDP and 'budget. Furthermore, the performance agreements for all senior managers will be aligned to targets as contained in the approved SDBIP.

As the budget gives effect to the strategic priorities of the municipality it is important to supplement the budget and the IDP with a management and implementation plan. The SDBIP serves as the commitment by the Municipality, which includes the administration, council and community, whereby the intended objectives and projected achievements are expressed in order to ensure that desired outcomes over the long term are achieved and these are implemented by the administration over the next twelve months.

The SDBIP provides the basis for measuring performance in service delivery against quarterly targets and implementing the budget based on monthly projections. Circular 13 further suggests that "the SDBIP provides the vital link between the mayor, council (executive) and the administration, and facilitates the process for holding management accountable for its performance. The SDBIP is a management, implementation and monitoring tool that will assist the mayor, council, municipal manager, senior managers and community."

The reporting cycle will take place as follows:

First quarter: July — September;
Second quarter:-----October – December
Third quarter : January – March
Fourth quarter : April – June

Senior managers shall be responsible for implementation and achievement quarterly and annual targets for their respective departments. Performance management division shall be responsible for consolidation of quarterly and annual reports. Internal audit division shall be responsible for auditing performance reports and portfolio of evidence submitted.

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2. VISION, MISSION AND VALUES

The **Vision** of Elias Motsoaledi Local Municipality is:

"Thé agro-economical and ecotourism heartland"

Motto
The sunshine valley

Mission

- To ensure provision of sustainable services
- To deepen democracy through public participation and communication
- Provision of services in a transparent, fair and accountable manner
- Provide public value for money
- To create a conducive environment for job creation and economic growth

Values

Value	Description
People first	Everybody is empowered within the whole community
Transparency	Invite and encourage public sharing and democratic participation in council's activities.
Commitment	Focus and concentrate on council's core activities in a consistent manner.
Integrity	Conduct council's business in a fair, responsible, flexible, equitable and honest manner.
Accountability	Report regularly to all stakeholders regarding council's actual performance.
Environmental Conscious	Taking care of the sensitive environment to ensure that the vision is achieved.
Empowerment	To be seen to be empowering our people, knowledge is power.
Service excellence	In all aspects of conducting ourselves and our mandate, we will focus on service excellence.
Change	In order to move to a better quality life, something different needs to be done from what is being done now. In this regard change will be the main driver of doing things differently

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3. LEGISLATION

Municipal Finance Management Act (MFMA) defines Service Delivery and Budget Implementation Plan (SDBIP) as a detailed plan approved by the Mayor of the municipality to implement the municipality's annual service delivery programme and which must indicate:

(a) Projections of each month of-
    (i) Revenue to be collected by source and
    (ii) Operational and capital expenditure by vote
(b) Service delivery targets and performance indicators for each quarter.

Section 53 of the MFMA stipulates that the Mayor should approve the SDBIP within 28 days after the approval of the budget. The Mayor must also ensure that the revenue and expenditure projections for each month and the service delivery targets and performance indicators as set out in the SDBIP are made public within 14 days after the approval.

The following National Treasury prescriptions, in terms of MFM circular 13, are applicable to Elias Motsoaledi Local Municipality.

1. Monthly projections of revenue to be collected by source
2. Monthly projections to expenditure (operation and capital) and revenue for each vote
3. Quarterly projections of service delivery targets and performance indicators for each vote
4. Ward information for expenditure and service delivery
5. Detailed capital work plan broken by ward over three years.

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4. PROJECTED MONTHLY REVENUE AND EXPENDITURE

One of the most important and basic priorities for any municipality is to collect all its revenue as budgeted for – the failure to collect all such revenue will undermine the ability of the municipality to deliver on services. The municipality MUST ensure that it has instituted measures to achieve monthly revenue targets for each revenue source. The revenue projections relate to actual cash expected to be collected and should reconcile to the cash flow statement approved with the budget documentation. The reason for specifying actual revenue collected rather than accrued (billed) revenue is to ensure that expenditure does not exceed actual income.

The expenditure projections relate to cash paid and should reconcile to the cash flow (reconciliation between revenue and expenditure per month) It is necessary to manage and monitor cash flow on a monthly basis to ensure that expenditure do not exceed income, which if not properly managed might lead to the municipality running into financial difficulties.

This section of the document is based upon the Budget MBRR A1 Schedules that serve as supporting documentation for the budget, in particular Schedules SA 25 - SA 30 and will deal with the following:

Monthly Revenue Projections:	Monthly Expenditure Projections:	Cash Flow Projections:
a. Revenue by source; b. Revenue by vote; c. Revenue in terms of standard classifications.	a. Expenditure by type; b. Overall expenditure: i. By vote ii. In terms of standard classifications c. Capital expenditure: i. By vote ii. In terms of standard classifications	a. Cash receipts by source b. Cash payments by type

The SDBIP information on revenue and expenditure will be monitored and reported monthly in terms of section 71 of the MFMA

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TABLE SA 26: DRAFT BUDGET - MONTHLY REVENUE AND EXPENDITURE (MUNICIPAL VOTE)

Description	###	Budget Year 2025/26												Medium Term Revenue and Expenditure Framework		
R thousand		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
Revenue by Vote																
Vote 1 - Executive & Council		–	–	–	–	–	–	–	–	–	–	–	45,493	45,493	37,243	35,229
Vote 2 - Municipal Manager		–	–	–	–	–	–	–	–	–	–	–	39,927	39,927	52,966	55,759
Vote 3 - Budget & Treasury		–	–	–	–	–	–	–	–	–	–	–	147,898	147,898	148,698	147,776
Vote 4 - Corporate Services		–	–	–	–	–	–	–	–	–	–	–	35,784	35,784	32,622	36,491
Vote 5 - Community Services		–	–	–	–	–	–	–	–	–	–	–	183,034	183,034	210,085	226,587
Vote 6 - Technical Services		–	–	–	–	–	–	–	–	–	–	–	374,382	374,382	366,287	386,860
Vote 7 - Developmental Planning		–	–	–	–	–	–	–	–	–	–	–	18,537	18,537	14,572	16,672
Vote 8 - Executive Support		–	–	–	–	–	–	–	–	–	–	–	18,298	18,298	16,208	16,952
Vote 9 -		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 10 -		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 11 -		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 12 -		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 13 -		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 14 -		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 15 -		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Revenue by Vote		–	–	–	–	–	–	–	–	–	–	–	863,353	863,353	878,680	922,326
Expenditure by Vote to be appropriated																
Vote 1 - Executive & Council		–	–	–	–	–	–	–	–	–	–	–	43,414	43,414	45,367	46,501
Vote 2 - Municipal Manager		–	–	–	–	–	–	–	–	–	–	–	51,190	51,190	53,248	53,945
Vote 3 - Budget & Treasury		–	–	–	–	–	–	–	–	–	–	–	78,820	78,820	80,131	82,594
Vote 4 - Corporate Services		–	–	–	–	–	–	–	–	–	–	–	46,495	46,495	47,928	49,121
Vote 5 - Community Services		–	–	–	–	–	–	–	–	–	–	–	203,241	203,241	211,322	216,782
Vote 6 - Technical Services		–	–	–	–	–	–	–	–	–	–	–	288,222	288,222	310,728	334,260
Vote 7 - Developmental Planning		–	–	–	–	–	–	–	–	–	–	–	25,120	25,120	20,102	20,627
Vote 8 - Executive Support		–	–	–	–	–	–	–	–	–	–	–	24,891	24,891	25,847	26,492
Vote 9 -		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 10 -		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 11 -		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 12 -		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 13 -		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 14 -		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 15 -		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Expenditure by Vote		–	–	–	–	–	–	–	–	–	–	–	761,393	761,393	794,673	830,321
Surplus/(Deficit) before assoc.		–	–	–	–	–	–	–	–	–	–	–	101,960	101,960	84,007	92,006
Income Tax		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Share of Surplus/Deficit attributable to Minorities		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Share of Surplus/Deficit attributable to Associate		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit)	1	–	–	–	–	–	–	–	–	–	–	–	101,960	101,960	84,007	92,006

TABLE SA 27: DRAFT BUDGET- MONTHLY REVENUE AND EXPENDITURE (FUNCTIONAL CLASSIFICATION)

Description	###	Budget Year 2025/26												Medium Term Revenue and Expenditure Framework		
R thousand		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
Revenue - Functional																
Governance and administration		104,820	10,151	7,630	7,535	7,326	86,863	7,355	7,292	42,553	7,326	7,300	7,292	303,445	298,724	304,772
Executive and council		19,362	–	–	–	–	23,789	–	–	6,997	–	–	–	50,149	42,089	39,175
Finance and administration		76,836	10,151	7,630	7,535	7,326	56,651	7,355	7,292	37,440	7,326	7,300	7,292	240,135	237,102	244,021
Internal audit		8,623	–	–	–	–	6,423	–	–	(1,884)	–	–	–	13,151	19,533	21,577
Community and public safety		10,545	12	12	12	12	9,751	12	12	3,688	12	12	12	24,093	22,094	25,303
Community and social services		3,209	9	9	9	9	4,479	9	9	2,737	9	9	9	10,504	9,836	10,936
Sport and recreation		7,336	3	3	3	3	5,272	3	3	951	3	3	3	13,589	12,258	14,367
Public safety		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Economic and environmental services		55,905	10,710	32,329	9,433	10,942	42,204	10,439	11,262	71,372	10,423	10,701	7,222	282,942	308,836	322,067
Planning and development		8,585	1,043	175	175	1,380	6,607	180	973	7,137	177	176	180	26,789	24,792	28,339
Road transport		47,115	9,667	32,154	9,257	9,562	35,384	10,259	10,289	63,821	10,246	10,525	7,042	255,321	283,259	292,883
Environmental protection		205	–	–	–	–	212	–	–	415	–	–	–	832	786	846
Trading services		45,404	15,238	15,222	15,224	25,960	28,725	15,222	20,204	26,011	15,221	15,221	15,222	252,874	249,025	270,184
Energy sources		34,206	13,905	13,889	13,892	24,626	20,412	13,890	18,872	20,280	13,889	13,889	13,890	215,642	203,864	223,747
Water management		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Waste water management		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Waste management		11,198	1,332	1,333	1,333	1,334	8,313	1,332	1,332	5,731	1,332	1,332	1,332	37,232	45,162	46,437
Other		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Revenue - Functional		216,675	36,111	55,193	32,205	44,240	167,543	33,028	38,770	143,625	32,981	33,234	29,747	863,353	878,680	922,326
Expenditure - Functional																
Governance and administration		25,639	21,382	23,786	22,026	26,436	21,950	23,829	23,914	21,730	22,173	21,846	22,263	276,974	282,918	287,663
Executive and council		4,452	4,646	3,922	4,922	3,914	4,638	4,323	4,265	4,141	4,663	4,189	4,602	52,677	54,870	55,608
Finance and administration		20,527	16,294	19,137	16,660	17,210	16,872	18,802	17,332	17,114	16,303	17,110	17,223	210,584	213,783	217,433
Internal audit		660	442	728	443	5,313	441	703	2,317	476	1,207	547	437	13,714	14,266	14,622
Community and public safety		3,264	3,256	3,084	3,345	3,165	3,263	2,966	2,967	3,078	3,126	2,813	3,001	37,328	38,867	39,836
Community and social services		1,405	1,504	1,382	1,438	1,426	1,459	1,376	1,471	1,380	1,430	1,422	1,468	17,161	17,822	18,266
Sport and recreation		1,831	1,725	1,674	1,879	1,710	1,776	1,562	1,468	1,670	1,668	1,363	1,505	19,832	20,695	21,211
Public safety		28	28	28	28	28	28	28	28	28	28	28	28	335	350	358
Housing		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Economic and environmental services		18,824	18,113	18,530	18,772	18,428	18,288	18,948	18,286	18,867	18,067	17,780	19,016	221,919	224,986	230,811
Planning and development		2,843	2,508	2,655	2,997	2,638	2,587	2,542	2,884	2,701	2,472	2,735	2,625	32,186	27,453	28,158
Road transport		15,872	15,532	15,758	15,702	15,657	15,628	16,265	15,329	16,093	15,440	14,972	16,210	188,458	196,202	201,288
Environmental protection		109	73	117	73	133	73	142	73	73	155	73	182	1,275	1,332	1,365
Trading services		19,388	18,152	18,649	18,344	19,363	18,648	19,574	18,370	18,753	18,055	18,500	19,376	225,172	247,902	272,010
Energy sources		14,675	14,469	13,922	14,515	14,727	14,869	15,064	14,536	14,430	14,276	14,491	15,050	175,024	195,686	218,492
Water management		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Waste water management		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Waste management		4,713	3,683	4,727	3,829	4,636	3,780	4,510	3,834	4,323	3,778	4,008	4,325	50,148	52,216	53,518
Other		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Expenditure - Functional		67,116	60,904	64,049	62,486	67,391	62,150	65,317	63,537	62,428	61,420	60,939	63,656	761,393	794,673	830,321
Surplus/(Deficit) before assoc.		149,559	(24,793)	(8,856)	(30,281)	(23,151)	105,393	(32,289)	(24,768)	81,197	(28,439)	(27,704)	(33,908)	101,960	84,007	92,006
Intercompany/Parent subsidiary transactions		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit)	1	149,559	(24,793)	(8,856)	(30,281)	(23,151)	105,393	(32,289)	(24,768)	81,197	(28,439)	(27,704)	(33,908)	101,960	84,007	92,006

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TABLE SA 25: DRAFT BUDGET- MONTHLY REVENUE AND EXPENDITURE

Description	###	Budget Year 2025/26												Medium Term Revenue and Expenditure Framework		
R thousand		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
Revenue																
Exchange Revenue																
Service charges - Electricity		14,403	14,403	14,403	14,403	14,403	14,403	14,403	14,403	14,403	14,403	14,403	14,403	172,842	180,619	185,135
Service charges - Water		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Service charges - Waste Water Management		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Service charges - Waste Management		1,143	1,143	1,144	1,144	1,145	1,143	1,143	1,143	1,143	1,143	1,143	1,143	13,720	14,338	14,696
Sale of Goods and Rendering of Services		261	261	261	261	261	261	261	261	261	261	261	261	3,132	3,273	3,355
Agency services		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Interest		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Interest earned from Receivables		253	253	253	321	253	184	253	253	253	253	253	253	3,032	3,168	3,247
Interest earned from Current and Non Current Assets		555	555	555	555	555	555	555	555	555	555	555	555	6,662	6,961	7,135
Dividends		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Rent on Land		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Rental from Fixed Assets		156	153	160	183	130	193	203	177	142	287	163	128	2,075	2,168	2,223
Licence and permits		866	757	646	647	632	679	632	647	757	646	457	302	7,623	7,967	8,166
Special rating levies		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Operational Revenue		125	121	368	237	59	16	83	62	72	96	62	62	1,353	1,414	1,449
Non-Exchange Revenue																
Property rates		5,257	5,242	5,242	5,242	5,242	5,404	5,242	5,242	5,242	5,242	5,242	5,242	63,085	65,740	67,393
Surcharges and Taxes		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits		8,671	8,784	8,337	8,439	8,813	8,992	9,438	9,579	9,887	9,323	9,915	6,567	106,745	128,368	140,052
Licences or permits		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Transfer and subsidies - Operational		156,206	3,667	–	–	1,202	123,676	–	793	96,009	–	–	–	381,552	370,190	393,175
Interest		772	772	772	772	772	772	772	772	772	772	772	772	9,264	9,681	9,923
Fuel Levy		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Operational Revenue		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Gains on disposal of Assets		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other Gains		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Discontinued Operations		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Revenue (excluding capital transfers and cont		**188,668**	**36,111**	**32,140**	**32,205**	**33,467**	**156,281**	**32,986**	**33,787**	**129,496**	**32,981**	**33,216**	**29,747**	**771,084**	**799,893**	**835,939**
Expenditure																
Employee related costs		17,357	17,370	17,361	17,367	17,361	17,361	17,361	17,373	17,374	17,369	17,367	17,366	208,388	212,895	218,384
Remuneration of councillors		2,581	2,581	2,581	2,581	2,581	2,581	2,581	2,581	2,581	2,591	2,581	2,581	30,966	32,360	33,169
Bulk purchases - electricity		12,931	12,931	12,931	12,931	12,931	12,931	12,931	12,931	12,931	12,931	12,931	12,931	155,170	174,939	197,226
Inventory consumed		5,046	3,703	3,948	2,614	4,059	2,760	4,592	2,108	4,052	2,625	3,358	3,547	42,412	44,321	45,429
Debt impairment		8,129	8,128	8,128	8,128	8,128	8,128	8,128	8,128	8,129	8,128	8,128	8,128	97,534	101,923	104,471
Depreciation and amortisation		6,317	4,435	5,648	5,494	5,698	5,269	6,131	5,334	5,869	4,926	5,065	6,251	66,337	69,329	71,063
Interest		496	496	497	497	499	498	498	498	496	498	496	497	5,962	4,913	2,513
Contracted services		6,699	5,157	6,325	5,603	5,907	6,300	5,361	5,587	5,197	5,130	5,227	5,246	67,739	70,768	72,553
Transfers and subsidies		1,764	845	845	845	845	845	1,764	845	845	845	845	1,514	12,645	13,214	13,544
Irrecoverable debts written off		157	157	157	157	157	157	157	157	157	157	157	157	1,880	1,964	2,013
Operational costs		5,613	5,103	5,627	6,267	9,327	5,324	5,813	7,996	4,799	6,229	4,785	5,434	72,317	68,002	69,899
Losses on disposal of Assets		26	–	3	4	–	–	4	–	–	2	–	5	44	46	47
Other Losses		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Expenditure		**67,116**	**60,904**	**64,049**	**62,486**	**67,391**	**62,150**	**65,317**	**63,537**	**62,428**	**61,420**	**60,939**	**63,656**	**761,393**	**794,673**	**830,321**
Surplus/(Deficit)		**121,551**	**(24,793)**	**(31,909)**	**(30,281)**	**(33,924)**	**94,131**	**(32,331)**	**(29,750)**	**67,068**	**(28,439)**	**(27,723)**	**(33,908)**	**9,691**	**5,220**	**5,619**
Transfers and subsidies - capital (monetary allocations)		28,007	–	23,054	–	10,773	11,263	42	4,983	14,129	–	18	–	92,269	78,787	80,397
Transfers and subsidies - capital (in-kind)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions		**149,559**	**(24,793)**	**(8,856)**	**(30,281)**	**(23,151)**	**105,393**	**(32,289)**	**(24,768)**	**81,197**	**(28,439)**	**(27,704)**	**(33,908)**	**101,960**	**84,007**	**92,006**
Income Tax		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after income tax		**149,559**	**(24,793)**	**(8,856)**	**(30,281)**	**(23,151)**	**105,393**	**(32,289)**	**(24,768)**	**81,197**	**(28,439)**	**(27,704)**	**(33,908)**	**101,960**	**84,007**	**92,006**
Share of Surplus/Deficit attributable to Joint Venture		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Share of Surplus/Deficit attributable to Minorities		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) attributable to municipality		**149,559**	**(24,793)**	**(8,856)**	**(30,281)**	**(23,151)**	**105,393**	**(32,289)**	**(24,768)**	**81,197**	**(28,439)**	**(27,704)**	**(33,908)**	**101,960**	**84,007**	**92,006**
Share of Surplus/Deficit attributable to Associate		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Intercompany/Parent subsidiary transactions		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) for the year	1	**149,559**	**(24,793)**	**(8,856)**	**(30,281)**	**(23,151)**	**105,393**	**(32,289)**	**(24,768)**	**81,197**	**(28,439)**	**(27,704)**	**(33,908)**	**101,960**	**84,007**	**92,006**

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TABLE SB 28: ADJUSTMENT BUDGET – MONTHLY CAPITAL EXPENDITURE (MUNICIPAL VOTE)

Description	###	Budget Year 2025/26												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept	October	Nov.	Dec.	January	Feb	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Multi-year expenditure to be appropriated	1															
Vote 1 - Executive & Council		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 2 - Municipal Manager		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 3 - Budget & Treasury		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 4 - Corporate Services		–	–	–	–	–	–	–	–	–	–	–	1,179	1 179	188	196
Vote 5 - Community Services		–	–	–	–	–	–	–	–	–	–	–	800	800	–	3,000
Vote 6 - Technical Services		–	–	–	–	–	–	–	–	–	–	–	5,315	5 315	26 160	–
Vote 7 - Developmental Planning		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 8 - Executive Support		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 9 -		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 10 -		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 11 -		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 12 -		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 13 -		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 14 -		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 15 -		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Capital multi-year expenditure sub-total	2	–	–	–	–	–	–	–	–	–	–	–	7,295	7 295	26 348	3,196
Single-year expenditure to be appropriated																
Vote 1 - Executive & Council		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 2 - Municipal Manager		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 3 - Budget & Treasury		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 4 - Corporate Services		–	–	–	–	–	–	–	–	–	–	–	500	500	–	–
Vote 5 - Community Services		–	–	–	–	–	–	–	–	–	–	–	950	950	3 000	–
Vote 6 - Technical Services		–	–	–	–	–	–	–	–	–	–	–	89 975	89 975	49 440	83 195
Vote 7 - Developmental Planning		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 8 - Executive Support		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 9 -		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 10 -		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 11 -		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 12 -		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 13 -		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 14 -		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 15 -		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Capital single-year expenditure sub-total	2	–	–	–	–	–	–	–	–	–	–	–	91,425	91 425	52 440	83,195
Total Capital Expenditure	2	–	–	–	–	–	–	–	–	–	–	–	98,719	98 719	78 788	86,391

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TABLE SA 29: ADJUSTMENT BUDGET- MONTHLY CAPITAL EXPENDITURE (FUNCTIONAL CLASSIFICATION)

Description	###	Budget Year 2025/26												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Capital Expenditure - Functional	1															
Governance and administration		68	–	543	–	142	235	–	210	26	59	396	–	1,679	188	196
Executive and council		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Finance and administration		68	–	543	–	142	236	–	210	26	59	396	–	1,679	188	196
Internal audit		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Community and public safety		42	229	14	423	29	15	18	–	152	–	78	–	1,000	–	–
Community and social services		–	229	–	423	–	15	–	–	133	–	–	–	800	–	–
Sport and recreation		42	–	14	–	29	–	18	–	20	–	78	–	200	–	–
Public safety		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Economic and environmental services		7,399	7,913	7,844	2,652	8,107	2,744	6,901	1,582	7,437	4,261	8,111	3,475	68,428	67,300	70,486
Planning and development		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Road transport		7,399	7,913	7,844	2,652	8,107	2,744	6,901	1,582	7,437	4,261	8,111	3,475	68,428	67,300	70,486
Environmental protection		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Trading services		2,946	1,937	2,096	2,393	3,349	2,375	3,221	1,939	2,088	1,635	1,324	2,309	27,612	11,300	15,709
Energy sources		2,811	1,813	2,085	2,360	3,260	2,326	3,198	1,895	1,929	1,552	1,324	2,309	26,862	8,300	12,709
Water management		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Waste water management		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Waste management		135	124	11	33	90	49	23	44	159	82	–	–	750	3,000	3,000
Other		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Capital Expenditure - Functional	2	10,455	10,079	10,497	5,469	11,627	5,370	10,139	3,731	9,704	5,955	9,908	5,785	98,719	78,788	86,391
Funded by:																
National Government		9,888	9,480	9,641	5,012	10,797	5,070	9,642	3,253	9,065	5,783	9,059	5,399	92,090	78,600	86,195
Provincial Government		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
District Municipality		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		33	–	39	–	45	–	–	62	–	–	–	–	179	188	196
Transfers recognised - capital		9,920	9,480	9,680	5,012	10,842	5,070	9,642	3,315	9,065	5,783	9,059	5,399	92,269	78,788	86,391
Borrowing		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Internally generated funds		535	599	817	456	785	300	497	416	639	171	849	385	6,450	–	–
Total Capital Funding		10,455	10,079	10,497	5,469	11,627	5,370	10,139	3,731	9,704	5,955	9,908	5,785	98,719	78,788	86,391

TABLE SA 30: DRAFT BUDGET- MONTHLY CASH FLOWS

MONTHLY CASH FLOWS	Budget Year 2025/26												Medium Term Revenue and Expenditure Framework		
R thousand	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
Cash Receipts By Source															
Property rates	3,203	3,203	3,203	15,692	3,203	3,203	3,203	3,203	3,203	3,203	3,203	3,203	50,923	53,066	54,392
Service charges - electricity revenue	12,559	12,559	12,559	12,559	29,856	12,559	12,559	12,559	12,559	12,559	12,559	12,558	168,000	175,580	179,949
Service charges - water revenue	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Service charges - sanitation revenue	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Service charges - refuse revenue	634	634	634	(831)	635	634	633	633	633	633	633	633	6,139	6,415	6,576
Rental of facilities and equipment	156	153	160	163	130	193	203	177	142	287	163	129	2,075	2,168	2,223
Interest earned - external investments	442	442	442	442	442	442	442	442	442	442	442	442	5,302	5,540	5,679
Interest earned - outstanding debtors	–	158	513	3,090	–	–	–	–	–	–	–	–	3,761	3,930	4,028
Dividends received	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits	952	980	(4,022)	930	971	990	1,037	1,052	1,083	1,021	1,113	726	6,832	8,183	8,913
Licences and permits	866	757	645	647	632	679	632	547	757	646	457	362	7,623	7,967	8,166
Agency services	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Transfers and Subsidies - Operational	156,206	3,667	–	–	1,202	123,676	–	793	96,009	–	–	–	381,552	376,196	393,175
Other revenue	499	495	742	611	433	392	457	436	446	470	426	436	5,845	6,108	6,261
Cash Receipts by Source	**175,515**	**23,046**	**14,875**	**33,321**	**37,504**	**142,766**	**19,166**	**19,842**	**115,272**	**19,260**	**18,996**	**18,489**	**638,052**	**645,133**	**669,361**
Other Cash Flows by Source															
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	29,037	–	20,021	–	10,736	11,263	–	4,983	14,091	–	–	–	92,093	157,200	172,390
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)	–	–	–	170	–	–	–	–	–	–	–	–	179	188	196
Proceeds on Disposal of Fixed and Intangible Assets	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Short term loans	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Borrowing long term/refinancing	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Increase (decrease) in consumer deposits	24	24	24	24	24	24	(122)	24	24	24	24	24	146	153	157
VAT Control (receipts)	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Decrease (increase) in non-current receivables	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Decrease (increase) in non-current investments	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Cash Receipts by Source	**203,547**	**23,070**	**37,921**	**33,525**	**48,264**	**154,053**	**19,044**	**24,849**	**129,377**	**19,284**	**19,020**	**18,513**	**730,468**	**802,673**	**842,104**
Cash Payments by Type															
Employee related costs	16,959	16,972	16,963	16,970	16,963	16,963	16,963	16,976	16,977	16,972	16,969	16,968	203,613	207,906	213,270
Remuneration of councillors	2,581	2,581	2,581	2,581	2,581	2,581	2,581	2,581	2,581	2,581	2,581	2,581	30,966	32,360	33,169
Interest	497	497	497	497	497	497	497	497	497	497	497	497	5,962	4,913	2,513
Bulk purchases - electricity	12,931	12,931	12,931	12,931	12,931	12,931	12,931	12,931	12,931	12,931	12,931	12,931	155,170	174,938	197,226
Acquisitions - water & other inventory	2,643	2,643	2,643	2,643	2,643	2,643	2,643	2,643	2,643	2,643	2,643	2,643	31,713	33,140	33,969
Contracted services	5,645	5,645	5,645	5,645	5,645	5,645	5,645	5,645	5,645	5,645	5,645	5,645	67,738	70,768	72,563
Transfers and subsidies - other municipalities	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Transfers and subsidies - other	1,243	1,243	1,243	1,368	1,243	1,243	(1,524)	1,368	1,243	1,368	1,243	1,368	12,645	13,214	13,544
Other expenditure	6,006	6,025	6,025	6,025	5,821	6,025	6,025	6,025	6,025	6,025	6,025	6,045	72,095	67,770	69,661
Cash Payments by Type	**48,504**	**48,535**	**48,526**	**48,658**	**48,322**	**48,526**	**45,760**	**48,664**	**48,540**	**48,660**	**48,533**	**48,676**	**579,903**	**605,009**	**635,915**
Other Cash Flows/Payments by Type															
Capital assets	273	1,258	20,964	5,269	8,159	4,385	9,692	14,066	8,202	5,291	8,201	3,073	89,065	70,928	77,772
Repayment of borrowing	760	760	760	760	(8,365)	760	9,886	760	760	760	760	(17,491)	9,126	10,875	11,147
Other Cash Flows/Payments	1,583	1,583	1,583	1,583	1,583	1,583	1,583	1,583	1,583	1,583	1,583	1,583	18,999	21,745	25,960
Total Cash Payments by Type	**51,121**	**52,137**	**71,864**	**56,271**	**49,699**	**55,255**	**67,122**	**65,073**	**59,085**	**56,295**	**59,076**	**35,841**	**697,092**	**708,557**	**750,794**
NET INCREASE/(DECREASE) IN CASH HELD	**152,426**	**(29,067)**	**(33,944)**	**(22,746)**	**(1,435)**	**98,798**	**(48,077)**	**(40,224)**	**70,292**	**(37,010)**	**(40,058)**	**(17,328)**	**33,375**	**94,116**	**91,310**
Cash/cash equivalents at the month/year begin	71,769	224,215	195,148	161,205	138,459	137,023	235,822	187,744	147,520	217,812	180,801	140,744	71,769	105,164	199,280
Cash/cash equivalents at the month/year end	224,215	195,148	161,205	138,459	137,023	235,822	187,744	147,520	217,812	180,801	140,744	123,415	105,164	199,280	290,590

MR-
MD

KPA 1: SPATIAL DEVELOPMENT ANALYSIS AND RATIONALE

Strategic objectives: To promote integrated human settlements

No	Programme	Key performance indicator	Indicator Formula	Original Budget R000's	Audited baseline 2023/24	Annual target	2025/2026					
							1st Qtr.	2nd Qtr.	3rd Qtr.	4th Qtr.	Evidence	Directorate
SR 02		Number of informal settlements assessed (enumerated and classified)	Simple count of the (1) number of informal settlements enumerated and classified according to the UISP categorization or	n/a	New	8	2 informal settlement.	2 informal settlement.	2 informal settlement.	2 informal settlement.	Quarterly reports	Development Planning

MR
MD

No	Programme	Key performance indicator	Indicator Formula	Original Budget R000's	Audited baseline 2023/24	Annual target	2025/2026					
							1st Qtr.	2nd Qtr.	3rd Qtr.	4th Qtr.	Evidence	Directorate
			equivalent, in the period under assessment									
SR 03		Average number of working days taken to process residential building plan application of 500 square metres or less	(1) sum of the number of days between the date of submission of a complete building plan application to the municipality and the communication of the adjudication result		New	15 days	15 days	15 days	15 days	15 days	Quarterly building plans register	Development planning

MR.
MD

No	Programme	Key performance indicator	Indicator Formula	Original Budget R000's	Audited baseline 2023/24	Annual target	2025/2026					
							1st Qtr.	2nd Qtr.	3rd Qtr.	4th Qtr.	Evidence	Directorate
			of the application for all applications of 500 square metres or less (2) Number of residential building plan applications adjudicated									

HK
MD

KPA 2: INSTITUTIONAL DEVELOPMENT AND MUNICIPAL TRANSFORMATION

Strategic Objectives: To build capable, responsive, accountable, effective and efficient municipal institutions and administration.

No	Programme	Key performance indicator	Indicator Formula	Original Budget R000's	Audited baseline 2023/24	Annual target	2025/2026					
							1st Qtr.	2nd Qtr.	3rd Qtr.	4th Qtr.	Evidence	Directorate
		Municipal Staff vacancy rate	((1) The number of employee posts on the approved organizational structure - (2) The number of perman	n/a	new	10%	10%	10%	10%	10%	Quarterly vacancy report	Corporate services

MR
MD

No	Programme	Key performance indicator	Indicator Formula	Original Budget R000's	Audited baseline 2023/24	Annual target	2025/2026					
							1st Qtr.	2nd Qtr.	3rd Qtr.	4th Qtr.	Evidence	Directorate
			ent employees in the municipality)									
ID02	Human resources management	Percentage of vacant funded posts filled within 6 months	Number of funded post filled / number of vacant funded posts		New	N/A	85%	85%	85%	85%	Recruitment report	Corporate services
ID04	Human resources management	Development and submission of the work skills programme	Submission of work skills	n/a	New	1	n/a	n/a	n/a	1	Acknowledgement letter	Corporate services
ID05	Human resources management	Reviewal of Employme	Employment Equity Plan		New	1	n/a	n/a	1	n/a	Employment Equity Plan	Corporate services

MK
MD

No	Programme	Key performance indicator	Indicator Formula	Original Budget R000's	Audited baseline 2023/24	Annual target	2025/2026					
							1st Qtr.	2nd Qtr.	3rd Qtr.	4th Qtr.	Evidence	Directorate
		nt Equity Plan	that was submitted									
ID07	Human Resources Management	% of OHS findings resolved	Total Number of OHS findings / total number of OHS findings resolved	n/a	New	100%	100%	100%	100%	100%	OHS register	All departments
	LLF	Number of LLF meetings held	LLF meetings held	n/a	new	8	2	4	6	8	Minutes and attendance register	Corporate services

NIR
MD

KPA 3: LOCAL ECONOMIC DEVELOPMENT

Strategic objectives: To promote conductive environment for economic growth and development.

No	Programme	Key performance indicator	Indicator Formula	Original Budget R000's	Audited baseline 2023/24	Annual target	2025/2026					
							1st Qtr.	2nd Qtr.	3rd Qtr.	4th Qtr.	Evidence	Directorate
LED 02	LED	Number of work opportunities created through Public Employment Programmes CWP and other related employment programmes)	(1) Number of work opportunities provided by the municipality through the Expanded Public Works Programme + (2) the number of work opportunities		New	1020	1020	n/a	n/a	n/a	Employment Contracts	Development Planning

MD

No	Programme	Key performance indicator	Indicator Formula	Original Budget R000's	Audited baseline 2023/24	Annual target	2025/2026					
							1st Qtr.	2nd Qtr.	3rd Qtr.	4th Qtr.	Evidence	Directorate
			provided through the Community Work Programme and other related infrastructure initiatives									
LED 03	Licensing programme	Average time taken to finalize business license application	(1) Sum of the total working days per business application finalized / (2) number of business license applicatio	n/a	New	30 Days	30 Days	30 Days	30 Days	30 Days	business licenses application register	Development planning

TR
MD

No	Programme	Key performance indicator	Indicator Formula	Original Budget R000's	Audited baseline 2023/24	Annual target	2025/2026					
							1st Qtr.	2nd Qtr.	3rd Qtr.	4th Qtr.	Evidence	Directorate
			ns finalized									

TR
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KPA 4: BASIC SERVICE DELIVERY AND INFRASTRUCTURE DEVELOPMENT

Strategic objectives: To provide for basic services delivery and sustainable infrastructural development.

No	Programme	Key performance indicator	Indicator Formula	Original Budget R000's	Audited baseline 2023/24	Annual target	2025/2026					
							1st Qtr.	2nd Qtr.	3rd Qtr.	4th Qtr.	Evidence	Directorate
BS 01	Electrical services	% of new electrical households connections applications received and addressed in municipal licenced area		n/a	New	100%	100%	100%	100%	100%	Closed job cards	Infrastructure
BS 02	Electrical services	Percentage of unplanned outages that are restored			New	100%	100%	100%	100%	100%	Closed job card	Infrastructure
BS 03	Maintenance.	Percentage of planned maintenance performed	(1) Actual number of maintenances 'jobs' for planned or preventati		New	100%	100%	100%	100%	100%	Public notice and or closed job card	Infrastructure

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No	Programme	Key performance indicator	Indicator Formula	Original Budget R000's	Audited baseline 2023/24	Annual target	2025/2026					
							1st Qtr.	2nd Qtr.	3rd Qtr.	4th Qtr.	Evidence	Directorate
			ve maintenance (2) Budgeted number of maintenance jobs for planned or preventative maintenance.									
BS 04	Electrical services	Percentage total electricity losses	(1) Electricity Purchases in kWh - (2) Electricity sales in kWh)) / (1) Electricity Purchases in kWh)		New	150	30	70	110	150	Job cards, Application forms and proof of payment	Infrastructure

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No	Programme	Key performance indicator	Indicator Formula	Original Budget R000's	Audited baseline 2023/24	Annual target	2025/2026					
							1st Qtr.	2nd Qtr.	3rd Qtr.	4th Qtr.	Evidence	Directorate
BS 05	Electrical services	Number of households with access to electricity	((1) Number of households having access to electricity / (2) Total number of households within the municipal area)		New	752	n/a	n/a	n/a	752	Completion certificate	Infrastructure
		Number of km of unsurfaced road bladed	Number of municipal road bladed	n/a	new	240km	60km	60km	60km	60km	Completion certificate	Infrastructure
BS 09	Maintenance services	Number of storm water catchment pits/ drains maintained	Number of storm water catchment pits/ drains	n/a	New	86	20	25	20	21	Completion certificate	Infrastructure

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No	Programme	Key performance indicator	Indicator Formula	Original Budget R000's	Audited baseline 2023/24	Annual target	2025/2026					
							1st Qtr.	2nd Qtr.	3rd Qtr.	4th Qtr.	Evidence	Directorate
			maintained									
BS 10	Maintenance services	Percentage of reported pothole complaints resolved within standard municipal response time (within 3 days)	(1) Number of pothole complaints resolved within the standard time after being reported / number of potholes reported		New	100%	100%	100%	100%	100%	Department quarterly report and job cards, pothole register	Infrastructure
SR 01		Percentage of municipal cemetery plots available	(1) Number of available municipal burial plots in active municipal		New	5%	5%	5%	5%	5%	5%	Community services

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No	Programme	Key performance indicator	Indicator Formula	Original Budget R000's	Audited baseline 2023/24	Annual target	2025/2026					
							1st Qtr.	2nd Qtr.	3rd Qtr.	4th Qtr.	Evidence	Directorate
			cemeteries / (2) Total capacity of all burial plots in active municipal cemeteries									
ID09	Environmental services	Percentage of Air Quality (AQ) monitoring stations providing adequate data over a reporting year	(1) Number of fully operational AQ monitoring stations (2) Total number of government owned (all spheres) monitoring stations		New	25% of Air quality monitoring	-	-	-	25%	Location, Photos, Quarterly reports	Community services

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No	Programme	Key performance indicator	Indicator Formula	Original Budget R000's	Audited baseline 2023/24	Annual target	2025/2026					
							1st Qtr.	2nd Qtr.	3rd Qtr.	4th Qtr.	Evidence	Directorate
			within Municipal area)									
	Waste management	Waste removal in Groblersdal Hlogotlou Roosenekaal Motetema	Waste removal		New	waste removal in Groblersdal X26 Hlogotlou X 26 Roosenekal X26 Motetema X13	waste removal in Groblersdal 26x Hlogotlou X 26 Roosenekal X 27 Motetema x13	waste removal in Groblersdal x27 Hlogotlou X 25 Roosenekal X 26 Motetema x14	waste removal in Groblersdal X 25 Hlogotlou X26 Roosenekal X 26 Motetema X12	waste removal in Groblersdal X26 Hlogotlou X 26 Roosenekal X26 Motetema X13	*Waste removal reports * Copy of Logbook	Community services

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KPA 5: MUNICIPAL FINANCIAL VIABILITY AND MANAGEMENT

Strategic Objectives: To improve sound and sustainable municipal financial management

No	Programme	Key performance indicator	Indicator Formula	Original Budget R000's	Audited baseline 2023/24	Annual targets	2025/2026					
							1st Qtr.	2nd Qtr.	3rd Qtr.	4th Qtr.	Evidence	Directorate
FV 01	Revenue	Percentage of revenue clearance certificates issued within 10 working days from the time of completed application received	Percentage of revenue clearance certificates issued within 10 working days from the time of completed application received		New	100%	100%	100%	100%	100%	Activity report from	Budget and treasury

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No	Programme	Key performance indicator	Indicator Formula	Original Budget R000's	Audited baseline 2023/24	Annual targets	2025/2026					
							1st Qtr.	2nd Qtr.	3rd Qtr.	4th Qtr.	Evidence	Directorate
LED 01	LED	Percentage of total municipal operating expenditure spent on contracted services physically residing within the municipal area (informed by MFMA circular no 71)	(1) R-value of operating expenditure spent on contracted services within the municipal area (2) total municipal operating expenditure on contracted services	n/a	New	9%	2%	5%	7%	9%	Procurement plan, Expenditure report and CSD report	Budget and treasury
FV 02	Revenue	Total operating revenue as a percentage of total operating	(1) Actual Operating Revenue (2) Budgeted Operating Revenue		New	95%	25%	50%	75%	95%	Quarterly financial statements / Quarterly MSCOA financial balance	Budget and treasury

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No	Programme	Key performance indicator	Indicator Formula	Original Budget R000's	Audited baseline 2023/24	Annual targets	2025/2026					
							1st Qtr.	2nd Qtr.	3rd Qtr.	4th Qtr.	Evidence	Directorate
		revenue budget										
FV 03	Property rates	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 charge and Property Rates Revenue		New	95%	95%	95%	95%	95%	Quarterly financial statements / Quarterly MSCOA Trial Balance	Budget and treasury

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No	Programme	Key performance indicator	Indicator Formula	Original Budget R000's	Audited baseline 2023/24	Annual targets	2025/2026					
							1st Qtr.	2nd Qtr.	3rd Qtr.	4th Qtr.	Evidence	Directorate
FV 04	MFV&M	Irregular fruitless and wasteful, unauthorised expenditure as a percentage of total operating budget expenditure	(1) Irregular (2) Fruitless and wasteful (3) Unauthorised Expenditure (4) Total Operating Expenditure		New	0%	-	/-	-	0%	Unauthorised, Irregular and fruitless and wasteful register	Budget and treasury
FV 05	MFV&M	Percentage of the municipality's operating budget spent on indigent relief for free basic services	(1) R-value of operating budget expenditure on free basic services / (2) R-value of the total		New	6%	1.25%	3%	4.8%	6%	Expenditure report	Budget and treasury

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No	Programme	Key performance indicator	Indicator Formula	Original Budget R000's	Audited baseline 2023/24	Annual targets	2025/2026					
							1st Qtr.	2nd Qtr.	3rd Qtr.	4th Qtr.	Evidence	Directorate
			operating budget.									
FV 06	MFV&M	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		New	120	120	120	120	120	Adverts, award letters and register	Budget and treasury

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No	Programme	Key performance indicator	Indicator Formula	Original Budget R000's	Audited baseline 2023/24	Annual targets	2025/2026					
							1st Qtr.	2nd Qtr.	3rd Qtr.	4th Qtr.	Evidence	Directorate
			80/20 tenders awarded as per the procurement process									
FV 07	MFV&M	Percentage of municipal payments made to service providers who submitted complete forms within 30 days of invoice submission	Number of municipal payments within 30 days of complete invoice receipt made to the service providers / (2) Total number of complete invoices receives 30 days or older.		New	100%	100%	100%	100%	100%	Expenditure report	Budget and treasury

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No	Programme	Key performance indicator	Indicator Formula	Original Budget R000's	Audited baseline 2023/24	Annual targets	2025/2026					
							1st Qtr.	2nd Qtr.	3rd Qtr.	4th Qtr.	Evidence	Directorate
FV 08	MFV&M	Total capital expenditure as a percentage of total capital budget	(1) Actual Capital Expenditure / (2) Budgeted Capital Expenditure		New	95%	25%	50%	75%	95%	Section 71 report	Budget and treasury
FV 09	MFV&M	Total operating expenditure as a percentage of total operating expenditure budget	(1) Actual Operating Expenditure / (2) Budgeted Operating Expenditure		New	95%	25%	50%	75%	95%	Section 71 report	Budget and treasury
FV 10	MFV&M	Collection rate (ratio) by June 2026	((1) Gross Debtors Opening Balance + (2) Billed Revenue – (3) Gross Debtors Closing Balance - (4) Bad		New	95%	95%	95%	95%	95%	Section 71 report, monthly & quarterly reports on debtors	Budget and treasury

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No	Programme	Key performance indicator	Indicator Formula	Original Budget R000's	Audited baseline 2023/24	Annual targets	2025/2026					
							1st Qtr.	2nd Qtr.	3rd Qtr.	4th Qtr.	Evidence	Directorate
			Debts Written Off) / (2) Billed Revenue									
FV 11	MFV&M	Develop and approve a revenue enhancement strategy	Simple count for the number of strategies developed and approved		New	1	-	1 (develop a revenue enhancement strategy)	-	-	Strategy, council resolution	Budget and treasury
FV 12	MFV&M	% of movable assets counted and verified by August 2025 for the financial year 2025/2026	% of movable assets verified in the area of responsibility		New	100%	100%	-	-	-	Assets verification report	Budget and treasury

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No	Programme	Key performance indicator	Indicator Formula	Original Budget R000's	Audited baseline 2023/24	Annual targets	2025/2026					
							1st Qtr.	2nd Qtr.	3rd Qtr.	4th Qtr.	Evidence	Directorate
FV 13	MFV& M.	% compliance and adherence to procurement plan	% compliance to the procurement plan by June 2026		New	95%	25%	65%	80%	95%	Procurement plan	Budget and treasury
FV 14	Property valuation	Number of supplementary valuation roll approved by the Municipal Manager compiled by March 2026	1 supplementary valuation roll submitted		New	1	-	-	1	-	Quarterly submission report	Budget and treasury
FV 15		% MIG expenditure reported			New	100%	25%	50%	75%	100%	MIG report	Infrastructure

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No	Programme	Key performance indicator	Indicator Formula	Original Budget R000's	Audited baseline 2023/24	Annual targets	2025/2026					
							1st Qtr.	2nd Qtr.	3rd Qtr.	4th Qtr.	Evidence	Directorate
FV 16		% INEP expenditure reported			New	100%	25%	50%	75%	100%	INEP report	Infrastructure
FV 17	Maintenance	Percentage budget on maintenance and operations spent			New	100%	25%	50%	75%	100%	Maintenance report	Infrastructure

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KPA 6: GOOD GOVERNANCE AND PUBLIC PARTICIPATION

Strategic Objectives: To enhance good governance and public participation

No	Programme	Key performance indicator	Indicator Formula	Original Budget R000's	Audited baseline 2023/24	Annual targets	2025/2026					
							1st Qtr.	2nd Qtr.	3rd Qtr.	4th Qtr.	Evidence	Directorate
GG 02	Good governance Number of Council portfolio committees meetings held	Number of ward community meetings convened by councillor	number of councillor convened ward community meetings		New	31	31	31	31	31	Minutes and attendance register	Executive support

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No	Programme	Key performance indicator	Indicator Formula	Original Budget R000's	Audited baseline 2023/24	Annual targets	2025/2026					
							1st Qtr.	2nd Qtr.	3rd Qtr.	4th Qtr.	Evidence	Directorate
GG 03	Good governance	% reviewal of communication strategy	% reviewal of communication strategy	n/a	New	1	n/a	n/a	n/a	100%	Reviewed communication strategy	Executive support
GG 04	Good governance	Percentage of official complaints responded to through the municipal complaint management system	(1) Number of official complaints responded to according to municipal norms and standards		New	100%	100%	100%	100%	100%	Quarterly complaint report	Executive support
GG 05	Good governance	% of administrative staff who have declared	(1) Number of administrative		New	100%	50%	50%	n/a	100%	Declaration register	Municipal Manager

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No	Programme	Key performance indicator	Indicator Formula	Original Budget R000's	Audited baseline 2023/24	Annual targets	2025/2026					
							1st Qtr.	2nd Qtr.	3rd Qtr.	4th Qtr.	Evidence	Directorate
		their financial interest	staff that have declared their financial interest (2) Total number of municipal administrative staff									
	Declaration of financial interest	Number of councillors who have declared their financial interest	councillors who have declared their financial interest	n/a	new	61	61	n/a	n/a	n/a	Declaration register	Municipal manager

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No	Programme	Key performance indicator	Indicator Formula	Original Budget R000's	Audited baseline 2023/24	Annual targets	2025/2026					
							1st Qtr.	2nd Qtr.	3rd Qtr.	4th Qtr.	Evidence	Directorate
GG 08	Good governance	number of strategic risk register developed	number of strategic risk registers developed	n/a	New	1	1	n/a	n/a	n/a	Strategic Risk register	Municipal Manager
GG 09	Good governance	Development of organizational risk register	Simple count of the number of organizational risk registers developed		New	1	1	n/a	n/a	n/a	Organisational Risk register	Municipal Manager
GG 10	Good governance	Number of repeat audit findings (EMLM)	(1) Simple count of the number of "repeat" findings itemised		New	0	-	-	-	-	Management letter, Audit Report and Audit Outcome	All departments

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No	Programme	Key performance indicator	Indicator Formula	Original Budget R000's	Audited baseline 2023/24	Annual targets	2025/2026					
							1st Qtr.	2nd Qtr.	3rd Qtr.	4th Qtr.	Evidence	Directorate
			in the Auditor-General's report of each municipality									
GG 11	Good governance	Percentage of the External Action Plan implemented	Number of action plans implemented / total number of action plans issued (Backwards reporting indicator)		New	100%	100%	100%	100%	100%	Audit action plan	All departments

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No	Programme	Key performance indicator	Indicator Formula	Original Budget R000's	Audited baseline 2023/24	Annual targets	2025/2026					
							1st Qtr.	2nd Qtr.	3rd Qtr.	4th Qtr.	Evidence	Directorate
GG 12	Good governance	Percentage of the Internal action plan (recommendations) implemented.	Number of action plans implemented / total number of action plans issued (Backwards reporting indicator)		New	100%	25%	50%	75%	100%	Internal audit implementation plan and supporting documents	All departments
	Performance management	Number of performance agreements signed	Performance agreements signed	n/a	New	5	5	n/a	n/a	n/a	Signed performance agreements	Municipal manager (all department)

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No	Programme	Key performance indicator	Indicator Formula	Original Budget R000's	Audited baseline 2023/24	Annual targets	2025/2026					
							1st Qtr.	2nd Qtr.	3rd Qtr.	4th Qtr.	Evidence	Directorate
GG 16	Good governance	Number of performance review/ assessments conducted	Performance reviews conducted	n/a	New	2	n/a	1 annual	1 mid year	-	Departmental Performance report	Municipal manager (All departments)
GG 14	MPAC programme	Number of MPAC quarterly reports submitted to council	Quarterly MPAC reports submitted to council	n/a	New	4	1	2	3	4	MPAC report and council resolution	Executive support
GG 17	Ward committee	Number of ward reports submitted to council	Ward committee reports submitted to council	n/a	new	4	1	2	3	4	Council resolution	

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No	Programme	Key performance indicator	Indicator Formula	Original Budget R000's	Audited baseline 2023/24	Annual targets	2025/2026					
							1st Qtr.	2nd Qtr.	3rd Qtr.	4th Qtr.	Evidence	Directorate
	Council support	Number of ordinary council meetings held	Ordinary council meetings held	n/a	New	4	1	2	3	4	Attendance register	Executive support
	Council support	Number of Council portfolio committees meetings held	Council portfolio committee meetings held	n/a	New	48	12	24	36	48	Minutes and attendance register	Executive support

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CONCLUSION

The SDBIP is a vital monitoring tool for the mayor and council to monitor in-year performance of the municipality. The SDBIP gives meaning to the budget and the IDP and will inform both in-year reporting in terms of section 71 of MFMA (monthly reporting), section 72 of MFMA (mid-year report) and section 46 of MSA (end-of-year annual reports). This enables the Mayor and Municipal Manager to be pro-active and take remedial steps in the event of poor performance.

The SDBIP provides the top layer of information for the performance agreements of the municipal manager and senior managers, including the outputs and deadlines for which they will be held responsible. The SDBIP aims to ensure that managers are problem-solvers, who routinely look out for unanticipated problems and resolve them as soon as possible. The SDBIP also enables the council to monitor the performance of the municipality against quarterly targets on service delivery.

…………………………	15/05/2025
NR MAKGATA PR TECH ENG	**DATE**
MUNICIPAL MANAGER	
…………………………	15/05/2025
M.D TLADI	
MAYOR	**DATE**