



DRAFT SERVICE DELIVERY & BUDGET IMPLEMENTATION PLAN (SDBIP)

2025/26

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:

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:

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1. INTRODUCTION

The Service Delivery and Budget Implementation Plan (SDBIP) gives 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 2025 to 30 June 2026.

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. After the completion of the draft Top Layer SDBIP, the Municipal Manager had one on one sessions with his directors to finalise the Top Layer SDBIP. The following were considered during the development of the SDBIP:

- Alignment with the IDP, National KPA's, Municipal KPA's and IDP objectives
- Alignment with the budget
- Oversight Committee Report on the Annual Report of 2023/24
- Annual Report of 2023/24
- The risks identified by the Chief Risk Officer during the municipal risk analysis.
- Areas to be addressed and root causes of the Auditor-General management letter COMAFS as well as the risks identified during the audit of the 2023/24 Annual Report
- Mid-Year Performance Report (Section 72) for 2024/25

4. MFMA CIRCULAR 88 NATIONAL INDICATORS

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

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

Owner Department	Ref	Key Performance Indicator	2025/26 Annual Target	1st Q Target	2nd Q Target	3rd Q Target	4th Q Target	2026/27 Target	2027/28 Target	2028/29 Target	2029/30 Target
Water & Sanitation	WS1.11a	Number of new formal sewer connections meeting minimum standards	10	2	4	6	10	10	12	12	14
Water & Sanitation	WS2.11a	Number of new formal water connections meeting minimum standards	10	2	4	6	10	10	12	12	14
Water & Sanitation	WS4.1	Percentage of drinking water samples complying to SANS241.	98%	98%	98%	98%	98%	98%	98%	98%	98%
Electricity	EE1.11a	Number of formal residential dwellings provided with a new connection to mains electricity supply by the municipality	8	2	4	6	8	10	10	10	10
Solid Waste	FinInc28	Number of formal residential properties for which refuse is removed once per week, and which are billed for refuse removal as at period end.	12000	11900	11925	11950	12000	12050	12100	12150	12000
Water & Sanitation	WS5.1	Percentage of non-revenue water (sum of un-billed authorised consumption such	39%	39%	39%	39%	39%	38%	38%	37%	37%

Owner Department	Ref	Key Performance Indicator	2025/26 Annual Target	1st Q Target	2nd Q Target	3rd Q Target	4th Q Target	2026/27 Target	2027/28 Target	2028/29 Target	2029/30 Target
		as informal settlements, recreational areas and apparent & real losses)									
Electricity	EE4.4	Percentage total electricity losses	10%	11%	11%	11%	10%	10%	10%	10%	10%
Roads	TR6.12	Percentage of surfaced municipal road lanes which has been resurfaced and resealed	1%	0%	0%	1%	1%	1%	1%	2%	2%

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

Owner Department	Ref	Key Performance Indicator	2025/26 Annual Target	1st Q Target	2nd Q Target	3rd Q Target	4th Q Target	2026/27 Target	2027/28 Target	2028/29 Target	2029/30 Target
Director Technical	TecDir2	Number of subsidised serviced sites developed.	No Target set as development of serviced sites for 2025/26 not included in Human Settlements Pipeline or budgeted for.					130		50	50
Water & Sanitation	WS1.11b	Number of new informal sewer connections meeting minimum standards	3	0	0	3	3	3	3	3	3
Water & Sanitation	WS2.11b	Number of new informal water connections meeting minimum standards	3	0	0	3	3	3	3	3	3
Electricity	EE1.11b	Number of informal residential dwellings provided with a new connection to mains	5	1	2	3	5	7	10	12	15

Owner Department	Ref	Key Performance Indicator	2025/26 Annual Target	1st Q Target	2nd Q Target	3rd Q Target	4th Q Target	2026/27 Target	2027/28 Target	2028/29 Target	2029/30 Target
		electricity supply by the municipality									
Solid Waste	TecRef31	Percentage of households in demarcated informal areas with access to a periodic solid waste removal or a skip for household waste.	95%	95%	95%	95%	95%	97%	97%	97%	97%

KPA:

2. GOVERNANCE

Strategic Objective:

2.1 Support Institutional Transformation and Development

Owner Department	Ref	Key Performance Indicator	2025/26 Annual Target	1st Q Target	2nd Q Target	3rd Q Target	4th Q Target	2026/27 Target	2027/28 Target	2028/29 Target	2029/30 Target
Human Resources	CorpHR13	Percentage budget spent on implementation of Workplace Skills Plan.	96%	10%	35%	60%	96%	96%	96%	96%	96%
Human Resources	CorpHR12	Report on percentage of people from employment equity target groups employed in the three highest levels of management in the municipality.	4 Reports	1	2	3	4	4 Reports	4 Reports	4 Reports	4 Reports
Human Resources	GG1.21	Staff vacancy rate	5%	5%	5%	5%	5%	5%	4%	4%	4%

Strategic Objective: 2.2 Ensure Financial Viability

Owner Department	Ref	Key Performance Indicator	2025/26 Annual Target	1st Q Target	2nd Q Target	3rd Q Target	4th Q Target	2026/27 Target	2027/28 Target	2028/29 Target	2029/30 Target
Financial Administration	FinFAdm10	Financial viability expressed as Debt-Coverage ratio	200	200	200	200	200	200	200	200	200
Financial Administration	FinFAdm11	Financial viability expressed outstanding service debtors	60%	60%	60%	60%	60%	60%	60%	60%	60%
Income	FM7.12	Collection rate ratio	93%	75%	88%	91%	93%	94%	95%	95%	96%
Financial Administration	FM3.11	Cash/Cost coverage ratio	3	3	3	3	3	3	3	3	3
Expenditure	FM4.31	Creditors payment period	40	30	30	30	40	40	40	40	40
Supply Chain	LED3.31	Average number of days from the point of advertising to the letter of award per 80/20 procurement process	140	140	140	140	140	135	135	130	130
Municipal Manager	MM1	Percentage expenditure on the preventative- & corrective planned maintenance budget of the whole of the municipality.	98%	15%	40%	75%	98%	99%	99%	99%	99%
Municipal Manager	FM1.11	Total Capital Expenditure as a percentage of Total Capital Budget	95%	10%	40%	60%	95%	95%	96%	97%	97%

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

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

KPA: **3. COMMUNAL SERVICES**

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

Owner Department	Ref	Key Performance Indicator	2025/26 Annual Target	1st Q Target	2nd Q Target	3rd Q Target	4th Q Target	2026/27 Target	2027/28 Target	2028/29 Target	2029/30 Target
Fire & Disaster Management	FD1.11	Percentage compliance with the required attendance time for structural firefighting incidents	90%	90%	90%	90%	90%	90%	92%	92%	93%
Amenities & Environment	HS3.5	Percentage utilisation rate of community halls	4%	4%	4%	4%	4%	4%	4%	4%	4%
Libraries	HS3.6	Average number of library visits per library	12000	3000	6000	9000	12000	12500	12500	13000	13000

Owner Department	Ref	Key Performance Indicator	2025/26 Annual Target	1st Q Target	2nd Q Target	3rd Q Target	4th Q Target	2026/27 Target	2027/28 Target	2028/29 Target	2029/30 Target
Amenities & Environment	HS3.7	Percentage of municipal cemetery plots available	30%	36%	35%	32%	30%	25%	24%	22%	22%

KPA:

4. SOCIO- ECONOMIC SUPPORT SERVICES

Strategic Objective:

4.1 Support the poor and vulnerable through programmes and policy

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

Owner Department	Ref	Key Performance Indicator	2025/26 Annual Target	1st Q Target	2nd Q Target	3rd Q Target	4th Q Target	2026/27 Target	2027/28 Target	2028/29 Target	2029/30 Target
Human Settlements	ComHS14	Number of housing opportunities provided per year.	110			50	110	80	80	80	80
Human Settlements	ComHS15	Number of Rental Stock transferred	10	2	4	6	10	40	50	50	50

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

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

7. FINANCIAL COMPONENT

a. Component 1 – Monthly Revenue by Source (to be adjusted after budget approval)

Description R thousand	Budget Year 2025/26												Medium Term Revenue and Expenditure Framework		
	Jul	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Budget Year 2025/26	Budget Year 2026/27	Budget Year 2027/28
Revenue By Source															
Property rates	9 458	9 458	9 458	9 458	9 458	9 458	9 458	9 458	9 458	9 458	9 458	9 458	113 495	120 979	128 237
Service charges - electricity revenue	36 017	36 017	36 017	36 017	36 017	36 017	36 017	36 017	36 017	36 017	36 017	36 017	432 200	470 269	521 716
Service charges - water revenue	4 192	4 192	4 192	4 192	4 192	4 192	4 192	4 192	4 192	4 192	4 192	4 192	50 301	52 661	55 138
Service charges - sanitation revenue	4 276	4 276	4 276	4 276	4 276	4 276	4 276	4 276	4 276	4 276	4 276	4 276	51 315	53 768	56 337
Service charges - refuse revenue	2 814	2 814	2 814	2 814	2 814	2 814	2 814	2 814	2 814	2 814	2 814	2 814	33 774	35 366	37 032
Service charges - other	852	852	852	852	852	852	852	852	852	852	852	852	10 220	10 731	11 268
Rental of facilities and equipment	504	504	504	504	504	504	504	504	504	504	504	504	6 042	6 476	6 934
Interest earned - external investments	1 870	1 870	1 870	1 870	1 870	1 870	1 870	1 870	1 870	1 870	1 870	1 870	22 444	23 067	23 720
Interest earned - outstanding debtors	2 260	2 260	2 260	2 260	2 260	2 260	2 260	2 260	2 260	2 260	2 260	2 260	27 115	28 471	29 894
Dividends received	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits	938	938	938	938	938	938	938	938	938	938	938	938	11 254	11 816	12 407
Licences and permits	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Agency services	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Transfers and subsidies	19 314	19 314	19 314	19 314	19 314	19 314	19 314	19 314	19 314	19 314	19 314	19 314	231 769	228 987	232 270
Other revenue	870	870	870	870	870	870	870	870	870	870	870	940	10 513	9 054	9 567
Gains	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Revenue	83 364	83 364	83 364	83 364	83 364	83 364	83 364	83 364	83 364	83 364	83 364	83 434	1 000 443	1 051 645	1 124 520

b. Component 2 – Monthly Operating Expenditure by Vote (to be adjusted after budget approval)

Description R thousand	Budget Year 2025/26												Medium Term Revenue and Expenditure Framework		
	Jul	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Budget Year 2025/26	Budget Year 2026/27	Budget Year 2027/28
Expenditure By Type															
Employee related costs	23 130	23 130	23 130	23 130	23 130	23 130	23 130	23 130	23 130	23 130	23 130	23 129	277 558	295 259	316 287
Remuneration of councillors	1 026	1 026	1 026	1 026	1 026	1 026	1 026	1 026	1 026	1 026	1 026	1 026	12 311	12 804	13 316
Debt impairment	2 161	2 161	2 161	2 161	2 161	2 161	2 161	2 161	2 161	2 161	2 161	2 161	25 929	25 676	27 061
Depreciation & asset impairment	–	–	–	–	–	–	–	–	–	–	–	62 758	62 758	62 605	59 716
Finance charges	856	856	856	856	856	856	856	856	856	856	856	816	10 233	10 255	10 277
Bulk purchases	4 518	4 518	4 518	4 518	4 518	4 518	4 518	4 518	4 518	4 518	4 518	4 518	54 219	40 273	40 323
Other materials	31 271	31 271	31 271	31 271	31 271	31 271	31 271	31 271	31 271	31 271	31 271	31 272	375 258	422 916	476 626
Contracted services	6 230	6 230	6 349	6 230	6 230	6 349	6 230	6 230	6 349	6 230	6 230	6 348	75 234	75 875	79 085
Transfers and subsidies	3 087	3 087	3 087	3 087	3 087	3 087	3 087	3 087	3 087	3 087	3 087	3 157	37 116	36 511	25 472
Other expenditure	10 736	10 736	10 736	10 736	10 736	10 736	10 736	10 736	10 736	10 736	10 736	(51 982)	66 115	68 465	72 351
Losses	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Expenditure	83 016	83 016	83 134	83 016	83 016	83 134	83 016	83 016	83 134	83 016	83 016	83 203	996 730	1 050 638	1 120 515

c. Component 3 – Monthly Capital Expenditure (to be adjusted after budget approval)

KPA:

1. ESSENTIAL SERVICES

Strategic Objective:

1.1 Sustainable provision and maintenance of basic infrastructure

Department	Description	Funding Source	Budget 2025/26	Project Start Date	Project End Date	Cash Flow Jul	Cash Flow Aug	Cash Flow Sep	Cash Flow Oct	Cash Flow Nov	Cash Flow Dec	Cash Flow Jan	Cash Flow Feb	Cash Flow Mar	Cash Flow Apr	Cash Flow May	Cash Flow Jun
Electricity Administration	Tools & Equipment	CRR	250 000	2025/07/25	2025/11/19					250 000							
Electricity Administration	Mv Network Equipment	CRR	1 000 000	2025/07/25	2026/03/26						450 000			550 000			
Electricity Administration	Mv Substation Equipment	CRR	1 630 000	2025/07/25	2026/03/26				500 000		500 000			630 000			
Electricity Administration	Upgrade Of Lv Network Cables	CRR	500 000	2025/07/25	2025/11/19					500 000							
Electricity Administration	Upgrade Of Mv Cables	CRR	1 500 000	2025/07/25	2026/03/26				500 000		500 000			500 000			
Electricity Administration	Electrical Network Refurbishment	CRR	1 000 000	2025/07/25	2026/03/26					500 000				500 000			
Sewerage	Sewer Network Replacement	CRR	1 000 000	2025/07/25	2026/04/10				250 000		250 000		250 000		250 000		
Sewerage	Sewer Pumps-replacement	CRR	100 000	2025/07/25	2025/11/19					100 000							
Sewerage	Aerator Replacement Programme	CRR	200 000	2025/07/25	2026/03/26					100 000				100 000			
Roads	Network Street	CRR	6 000 000	2025/09/10	2026/02/19					3 000 000			3 000 000				
Solid Waste	Bulk Waste Container Bins	CRR	1 000 000	2025/07/25	2025/10/23				1 000 000								
Water Distribution	Tulbagh Reservoir	MIG	5 189 058	2025/11/20	2026/12/10					1 500 000	500 000	250 000	500 000	1 000 000	1 000 000	439 058	
Water Distribution	Network- Water Pipes & Valve Replacement	CRR	1 000 000	2025/07/25	2026/02/19					500 000			500 000				
Water Distribution	Security Upgrades	CRR	500 000	2025/07/25	2025/10/23				500 000								
Water Distribution	Tierhokskloof Bulk Pipeline	MIG	723 503	2024/09/01	2025/08/29	500 000	223 503										
Water Distribution	Tierhokskloof Bulk Pipeline	CRR	700 000	2024/09/01	2025/08/29		700 000										

Department	Description	Funding Source	Budget 2025/26	Project Start Date	Project End Date	Cash Flow Jul	Cash Flow Aug	Cash Flow Sep	Cash Flow Oct	Cash Flow Nov	Cash Flow Dec	Cash Flow Jan	Cash Flow Feb	Cash Flow Mar	Cash Flow Apr	Cash Flow May	Cash Flow Jun
Electricity Administration	Tools & Equipment	CRR	250 000	2025/07/25	2025/11/19					250 000							
Electricity Administration	Mv Network Equipment	CRR	1 000 000	2025/07/25	2026/03/26						450 000			550 000			
Electricity Administration	Mv Substation Equipment	CRR	1 630 000	2025/07/25	2026/03/26				500 000		500 000			630 000			
Electricity Administration	Upgrade Of Lv Network Cables	CRR	500 000	2025/07/25	2025/11/19					500 000							
Water Distribution	Nduli Upgrade And Replace Water Pipe Along R46	MIG	3 268 625	2025/07/25	2025/11/27		500 000	1 000 000	1 768 625								
Water Distribution	Nduli Upgrade And Replace Water Pipe Along R46	CRR	1 500 000	2025/07/25	2025/11/27					1 500 000							
Dir Tech	Furniture & Equipment	CRR	50 000	2025/07/25	2025/10/23				50 000								
Roads	Ceres Bella Vista Taxi Rank	CRR	4 700 000	2025/07/25	2026/02/19								4 700 000				

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

Department	Description	Funding Source	Budget 2025/26	Project Start Date	Project End Date	Cash Flow Jul	Cash Flow Aug	Cash Flow Sep	Cash Flow Oct	Cash Flow Nov	Cash Flow Dec	Cash Flow Jan	Cash Flow Feb	Cash Flow Mar	Cash Flow Apr	Cash Flow May	Cash Flow Jun
Sewerage	Toilets For Informal Settlements	CRR	500 000	2025/07/25	2025/12/10				250 000		250 000						

KPA: 2. GOVERNANCE

Strategic Objective: 2.2 Ensure Financial Viability

Department	Description	Funding Source	Budget 2025/26	Project Start Date	Project End Date	Cash Flow Jul	Cash Flow Aug	Cash Flow Sep	Cash Flow Oct	Cash Flow Nov	Cash Flow Dec	Cash Flow Jan	Cash Flow Feb	Cash Flow Mar	Cash Flow Apr	Cash Flow May	Cash Flow Jun
Dir Fin	Furniture & Equipment	CRR	50 000	2025/07/25	2025/09/26			50 000									

Strategic Objective: 2.1 Support Institutional Transformation and Development

Department	Description	Funding Source	Budget 2025/26	Project Start Date	Project End Date	Cash Flow Jul	Cash Flow Aug	Cash Flow Sep	Cash Flow Oct	Cash Flow Nov	Cash Flow Dec	Cash Flow Jan	Cash Flow Feb	Cash Flow Mar	Cash Flow Apr	Cash Flow May	Cash Flow Jun
Traffic	Building Upgrade Traffic Department	CRR	300 000	2025/07/25	2025/11/19					300 000							
Information Technology	It Equipment	CRR	300 000	2025/07/25	2025/11/19					300 000							
Mayor & Council	Furniture & Equipment	CRR	500 000	2025/07/25	2025/11/19					500 000							
Dir Corp	Furniture & Equipment	CRR	50 000	2025/07/25	2025/12/10						50 000						
Mechanical Workshop	Vehicle Replacement Programme	CRR	1 000 000	2025/07/25	2025/12/10						1 000 000						
Mechanical Workshop	Vehicle Replacement Programme	Belgium	300 000	2025/07/25	2025/11/19					300 000							
Mechanical Workshop	Workshop Building Upgrade	CRR	300 000	2025/07/25	2025/11/19			150 000		150 000							
Municipal Manager	Furniture & Equipment	CRR	50 000	2025/07/25	2025/10/23				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	Budget 2025/26	Project Start Date	Project End Date	Cash Flow Jul	Cash Flow Aug	Cash Flow Sep	Cash Flow Oct	Cash Flow Nov	Cash Flow Dec	Cash Flow Jan	Cash Flow Feb	Cash Flow Mar	Cash Flow Apr	Cash Flow May	Cash Flow Jun
Marketing & Communication	Access Control - Furniture And Equipment	CRR	100 000	2025/07/25	2025/11/19					100 000							
Marketing & Communication	Camera Equipment	CRR	30 000	2025/07/25	2025/12/10						30 000						

KPA:

3. COMMUNAL SERVICES

Strategic Objective:

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

Department	Description	Funding Source	Budget 2025/26	Project Start Date	Project End Date	Cash Flow Jul	Cash Flow Aug	Cash Flow Sep	Cash Flow Oct	Cash Flow Nov	Cash Flow Dec	Cash Flow Jan	Cash Flow Feb	Cash Flow Mar	Cash Flow Apr	Cash Flow May	Cash Flow Jun
Cemeteries	Expanding Of Existing Cemetery	CRR	100 000	2025/08/28	2025/11/28					100 000							
Libraries	Library Nduli	CRR	1 000 000	2025/05/16	2026/02/20								1 000 000				
Libraries	Library Nduli	MIG	8 925 959	2025/05/16	2026/02/20	1 500 000	1 000 000	1 500 000	1 500 000	1 500 000	500 000	750 000	675 959				
Libraries	Library Nduli	Paardekra	1 739 130	2025/05/16	2026/02/20				1 000 000	739 130							
Libraries	Library Nduli Office equipment	Paardekra	200 000	2025/08/22	2025/12/10								200 000				
Fire Fighting & Protection	Fire Fighting Equipment	Prov Grant	150 000	2025/07/25	2025/11/19					150 000							
Community Parks	Plant & Equipment	CRR	300 000	2025/07/25	2025/11/19					300 000							
Community Parks	Brushcutters	CRR	110 000	2025/07/25	2025/12/10						110 000						
Community Parks	Chainsaws	CRR	130 000	2025/07/25	2025/12/10						130 000						
Community Parks	Irrigation Equipment For Parks	CRR	200 000	2025/07/25	2025/11/19					200 000							
Community Parks	Landscaping Of Parks	CRR	200 000	2025/08/15	2025/12/10						200 000						
Sport Grounds & Stadiums	Sportsground Development & Upgrading	CRR	200 000	2025/07/25	2025/11/19					200 000							
Sport Grounds & Stadiums	Sports Facilities Upgrade Tulbagh	MIG	4 301 550	2025/07/25	2025/12/10		750 000	1 000 000	1 000 000	1 000 000	250 000	301 550					
Sport Grounds & Stadiums	Sports Facilities Upgrade Tulbagh	CRR	700 000	2025/07/25	2025/12/10								700 000				
Dir Comm	Furniture & Equipment	CRR	50 000	2025/07/25	2025/12/10						50 000						
Electricity Administration	Upgrade Of Streetlights	Energy Effi	3 478 261	2025/07/25	2026/03/26			1 000 000			1 000 000			1 478 261			
Electricity Administration	Upgrade Of Streetlights	CRR	210 000	2025/07/25	2025/11/19					210 000							
Roads	Traffic Calming	CRR	50 000	2025/07/25	2025/10/23				50 000								
Environmental Management	Air quality equipment_all	CRR	220 000	2025/07/25	2025/12/10						220 000						

Department	Description	Funding Source	Budget 2025/26	Project Start Date	Project End Date	Cash Flow Jul	Cash Flow Aug	Cash Flow Sep	Cash Flow Oct	Cash Flow Nov	Cash Flow Dec	Cash Flow Jan	Cash Flow Feb	Cash Flow Mar	Cash Flow Apr	Cash Flow May	Cash Flow Jun
Fire Services	Fire Fighting Equipment	Prov Grant	869 565	2025/07/25	2025/12/10						869 565						
Recreational Land	Upgrade of sports facilities	Prov Grant	832 174	2025/07/25	2025/12/10				400 000		432 174						

KPA:

4. SOCIO- ECONOMIC SUPPORT SERVICES

Strategic Objective:

4.2 Create an enabling environment to support the local economy

Department	Description	Funding Source	Budget 2025/26	Project Start Date	Project End Date	Cash Flow Jul	Cash Flow Aug	Cash Flow Sep	Cash Flow Oct	Cash Flow Nov	Cash Flow Dec	Cash Flow Jan	Cash Flow Feb	Cash Flow Mar	Cash Flow Apr	Cash Flow May	Cash Flow Jun
Electricity Administration	Upgrade Power Station	Loans	15 000 000	2025/02/15	2026/03/26	1 500 000	2 000 000	2 000 000	2 000 000	2 000 000	1 000 000	1 000 000	2 000 000	1 500 000			
Roads	Rehabilitation Cellier Street	CRR	5 000 000	2025/09/10	2025/12/05				2 500 000		2 500 000						
LED	Informal Trader infrastructure_Op die Berg	CWDM	185 000	2025/07/25	2025/12/10						185 000						
LED	Installation of solar panels for Gate motors at Skoonvlei Business Hub_Bella Vista	CRR	30 000	2025/07/25	2025/10/23				30 000								
LED	Installation of electronic roller shutter door motors & equipment at PAH Business Hub_Prince Alfred's Hamlet	CRR	60 000	2025/07/25	2025/10/23				60 000								
LED	Office furniture (office chairs)_Ceres	CRR	14 000	2025/07/25	2025/10/23				14 000								

d. Component 4 – Three Year Capital Expenditure per Ward (to be adjusted after budget approval)

KPA:

1. ESSENTIAL SERVICES

Strategic Objective:

1.1 Sustainable provision and maintenance of basic infrastructure

Department	Description	Funding Source	Ward	Budget 2025/26	Budget 2026/27	Budget 2027/28
Electricity Administration	Electrical Network Housing Project	INEP	All		518 261	542 608
Electricity Administration	Tools & Equipment	CRR	All	250 000	200 000	200 000
Electricity Administration	Mv Network Equipment	CRR	All	1 000 000	1 000 000	1 000 000
Electricity Administration	Mv Substation Equipment	CRR	All	1 630 000	1 400 000	1 400 000
Electricity Administration	Upgrade Of Lv Network Cables	CRR	All	500 000	400 000	400 000
Electricity Administration	Upgrade Of Mv Cables	CRR	All	1 500 000	1 400 000	1 400 000
Electricity Administration	Electrical Network Refurbishment	CRR	All	1 000 000	1 000 000	1 000 000
Sewerage	Sewer Network Replacement	CRR	All	1 000 000		
Sewerage	Sewer Pumps-replacement	CRR	All	100 000	100 000	100 000
Sewerage	Aerator Replacement Programme	CRR	All	200 000	200 000	200 000
Roads	Network Street	CRR	All	6 000 000	8 000 000	5 000 000
Roads	Rehabilitation - Streets Wolseley	MIG	2,7		6 741 820	8 612 244
Solid Waste	Bulk Waste Container Bins	CRR	All	1 000 000	434 600	235 956
Water Distribution	Tulbagh Reservoir	MIG	7,11	5 189 058	9 591 223	
Water Distribution	Tulbagh Reservoir	CRR	7,11		2 200 000	
Water Distribution	Network- Water Pipes & Valve Replacement	CRR	All	1 000 000	1 000 000	
Water Distribution	Security Upgrades	CRR	All	500 000	200 000	
Water Distribution	Tierhokskloof Bulk Pipeline	MIG	2,7	723 503		
Water Distribution	Tierhokskloof Bulk Pipeline	CRR	2,7	700 000		
Water Distribution	Nduli Upgrade And Replace Water Pipe Along R46	MIG	1,12	3 268 625		
Water Distribution	Nduli Upgrade And Replace Water Pipe Along R46	CRR	1,12	1 500 000		
Dir Tech	Furniture & Equipment	CRR	All	50 000	50 000	50 000
Roads	Ceres Bella Vista Taxi Rank	MIG	All		8 695 652	8 695 652
Roads	Ceres Bella Vista Taxi Rank	CRR	All	4 700 000		2 500 000

Strategic Objective:

1.2 Provide for the needs of Informal Settlements through improved services

Department	Description	Funding Source	Ward	Budget 2025/26	Budget 2026/27	Budget 2027/28
Sewerage	Toilets For Informal Settlements	CRR	All	500 000		

KPA:

2. GOVERNANCE

2.1 Support Institutional Transformation and Development

Department	Description	Funding Source	Ward	Budget 2025/26	Budget 2026/27	Budget 2027/28
Traffic	Building Upgrade Traffic Department	CRR	All	300 000		
Information Technology	It Equipment	CRR	All	300 000	300 000	
Mayor & Council	Furniture & Equipment	CRR	All	500 000		
Dir Corp	Furniture & Equipment	CRR	All	50 000	50 000	50 000
Mechanical Workshop	Vehicle Replacement Programme	CRR	All	1 000 000	2 000 000	
Mechanical Workshop	Vehicle Replacement Programme	Belgium	All	300 000		
Mechanical Workshop	Tools & Equipment	CRR	All		50 000	
Mechanical Workshop	Workshop Building Upgrade	CRR	All	300 000		
Municipal Manager	Furniture & Equipment	CRR	All	50 000	50 000	50 000

Strategic Objective:

2.2 Ensure Financial Viability

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

Strategic Objective:

2.3 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 2025/26	Budget 2026/27	Budget 2027/28
Marketing & Communication	Access Control - Furniture And Equipment	CRR	All	100 000	250 000	
Marketing & Communication	Camera Equipment	CRR	All	30 000	35 000	

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 2025/26	Budget 2026/27	Budget 2027/28
Cemeteries	Expanding Of Existing Cemetery	CRR	All	100 000		
Libraries	Library Nduli	CRR	1,12	1 000 000		
Libraries	Library Nduli	MIG	1,12	8 925 959		
Libraries	Library Nduli	Paardekra	1,12	1 739 130		
Libraries	Library Nduli Office equipment	Paardekra	1,12	200 000		
Fire Fighting & Protection	Fire Fighting Equipment	Prov Grant	All	150 000		
Community Parks	Plant & Equipment	CRR	All	300 000	200 000	
Community Parks	Brushcutters	CRR	All	110 000	120 000	150 000
Community Parks	Chainsaws	CRR	All	130 000	140 000	150 000
Community Parks	Irrigation Equipment For Parks	CRR	All	200 000		
Community Parks	Landscaping Of Parks	CRR	All	200 000		
Sport Grounds & Stadiums	Sportsground Development & Upgrading	CRR	All	200 000		
Sport Grounds & Stadiums	Sports Facilities Upgrade Tulbagh	MIG	7,11	4 301 550		
Sport Grounds & Stadiums	Sports Facilities Upgrade Tulbagh	CRR	7,11	700 000		
Dir Comm	Furniture & Equipment	CRR	All	50 000	50 000	50 000
Electricity Administration	Upgrade Of Streetlights	Energy Eff	All	3 478 261		4 013 913
Electricity Administration	Upgrade Of Streetlights	CRR	All	210 000	100 000	100 000
Roads	Traffic Calming	CRR	All	50 000		
Environmental Management	Air quality equipment_all	CRR	All	220 000		
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	
Cemeteries	Develop land for regional cemetery new_Ceres/Bella Vista/	MIG	All			8 000 000
Fire Services	Fire Fighting Equipment	Prov Grant	All	869 565		
Recreational Land	Upgrade of sports facilities	Prov Grant	All	832 174		

KPA:

4. SOCIO- ECONOMIC SUPPORT SERVICES

Strategic Objective:

4.2 Create an enabling environment to support the local economy

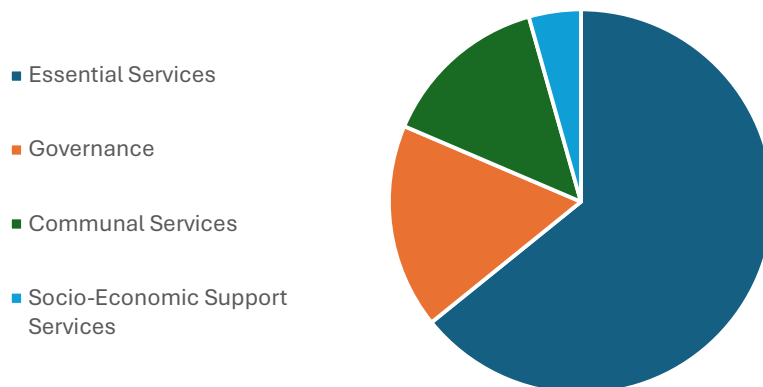
Department	Description	Funding Source	Ward	Budget 2025/26	Budget 2026/27	Budget 2027/28
Electricity Administration	Upgrade Power Station	Loans	All	15 000 000		
Roads	Rehabilitation Cellier Street	CRR	5	5 000 000		
LED	Informal Trader infrastructure_Op die Berg	CWDM	9	185 000		
LED	Installation of solar panels for Gate motors at Skoonvlei Business Hub_Bella Vista	CRR	6	30 000		
LED	Installation of electronic roller shutter door motors & equipment at PAH Business Hub_Prince Alfred's Hamlet	CRR	6	60 000		
LED	Office furniture (office chairs)_Ceres	CRR	All	14 000		
Roads	Main Roads Ceres	Prov Grant	3,5		4 822 174	1 481 739
Roads	Main Roads Tulbagh	Prov Grant	7,11		4 822 174	1 481 739

8. BUDGETARY ALIGNMENT WITH IDP

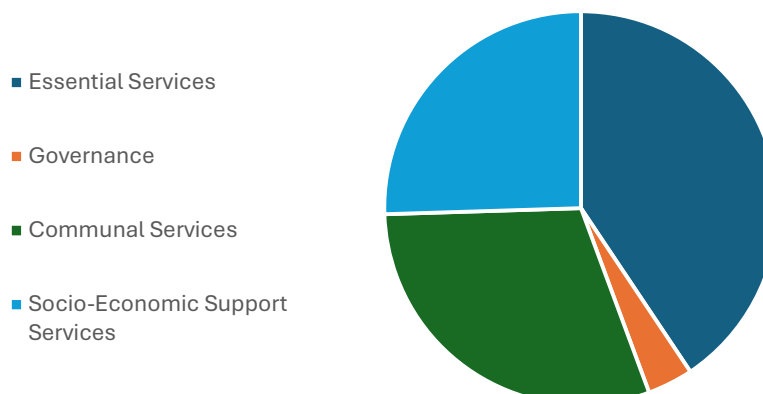
BUDGET PER KEY PERFORMANCE AREA (to be adjusted after budget approval)

KEY PERFORMANCE AREA	OPERATIONAL BUDGET	CAPITAL BUDGET
1. <i>Essential Services</i>	R 639 829 228	R 32 311 186
2. <i>Governance</i>	R 171 686 430	R 2 980 000
3. <i>Communal Services</i>	R 141 409 469	R 23 966 639
4. <i>Socio-Economic Support Services</i>	R 43 805 044	R 20 289 000
TOTAL	R 996 730 171	R 79 546 825

OPERATIONAL BUDGET



CAPITAL BUDGET



CAPITAL BUDGET PER STRATEGIC OBJECTIVE (to be adjusted after budget approval)

KEY PERFORMANCE AREA	STRATEGIC OBJECTIVE	CAPITAL BUDGET 2025/26
Essential Services	Sustainable provision and maintenance of basic infrastructure	R 31 811 186
	Provide for the needs of Informal Settlements through improved services	R 500 000
Governance	Support Institutional Transformation and Development	R 2 800 000
	Ensure Financial Viability	R 50 000
	To maintain & strengthen relations	R 130 000
Communal Services	Provide and maintain facilities and environment	R 23 966 639
Socio-Economic Support Services	Create an enabling environment to support the local economy	R 20 289 000
TOTAL		R 79 546 825

9. ANNEXURES

a. KPI Definitions

Ref	Key Performance Indicator	Definitions
WS1.11a	Number of new formal sewer connections meeting minimum standards	Total number of new sanitation connections to consumer units meeting basic standards (defined as connections to a flush toilet connected to the sewerage system or a septic tank or a VIP toilet) made by the municipality. (1) Number of new sewer connections to consumer units (Exclude informal settlements - WS1.11b)
WS2.11a	Number of new formal water connections meeting minimum standards	Total number of new water connections to piped (tap) water made by the municipality. This is inclusive of piped (tap) water in the dwelling/institution or in the yard. (1) Number of new water connections to piped (tap) water. Excludes informal settlements - WS2.11b)
WS4.1	Percentage of drinking water samples complying to SANS241.	The percentage of water samples measured that comply with the SANS 241 requirements over a 12 month period for the defined parameters. See the SANS 241 requirements for a detailed breakdown of the various tests involved and the associated standard limits for application. ((1) Number of water sample tests that complied with SANS 241 requirements / (2) Total number of water sample tests undertaken) .
EE1.11a	Number of formal residential dwellings provided with a new connection to mains electricity supply by the municipality	Number of new formal residential supply points commissioned and energised by the municipality. (Excludes informal areas - EE1.11b)
FinInc28	Number of formal residential properties for which refuse is removed once per week and which are billed for refuse removal as at period end.	The objective of the KPI is to report on the number of residential properties that have access to the service according to the number of properties billed for the service on the SAMRAS financial system Proxy measure for National Key Performance Indicator.
WS5.1	Percentage of non-revenue water (sum of un-billed authorised consumption such as informal settlements, recreational areas and apparent & real losses)	Non-revenue water is defined as the sum of unbilled authorized consumption, apparent losses (unbilled unauthorised consumption and meter inaccuracies) and real losses (from transmission mains, storage facilities, distribution mains or service connections). (((1)Number of Kilolitres Water Purchased or Purified - (2)Number of Kilolitres Water Sold) / (1)Number of Kilolitres Water Purchased or Purified)
EE4.4	Percentage total electricity losses	Electricity losses have two components: technical and non-technical. Technical losses occur naturally and consist mainly of power dissipation in electricity system components such as transmission and distribution lines, transformers, and measurement systems. Non-technical losses are caused by actions external to the power system and consist primarily of electricity theft, faulty or inaccurate meters, and errors in accounting and record-keeping. Losses is a measure of unaccounted for energy. Thus non-payment is not included as losses. (((1) Electricity Purchases in kWh - (2) Electricity sales in kWh) / (1) Electricity Purchases in kWh)
TR6.12	Percentage of surfaced municipal road lanes which has been resurfaced and resealed	The distance of surfaced municipal road lanes (class 3-5) in kilometres which has been resurfaced and resealed in relation to the total road lane length. A lane is part of a carriageway that is designated to be used by a single line of vehicles to control and guide drivers and reduce traffic conflicts. Lane widths may vary in width from 3.1m at their narrowest, to 5.5m lanes in higher-order mixed-usage streets. Total municipal road length is measured on a per lane basis, so a road that is four-lanes wide for 1 km has a total network length of 4kms for the purpose of this indicator. ((1) Kilometres of municipal road lanes resurfaced and resealed / (2) Kilometres of surfaced municipal road lanes)

Ref	Key Performance Indicator	Definitions
TecDir2	Number of subsidised serviced sites developed.	A housing opportunity is incremental access to and or delivery of one of the following Housing products: Incremental Housing which provides a serviced site with or without tenure. A serviced site is being defined as a demarcated site with access to water & sanitation services located adjacent to a road.
WS1.11b	Number of new informal sewer connections meeting minimum standards	Total number of new sanitation connections to communal toilet facilities meeting basic sanitation standards made by the municipality. (2) Number of new sewer connections to communal toilet facilities. (only informal areas)
WS2.11b	Number of new informal water connections meeting minimum standards	Total number of new water connections to public/communal taps made by the municipality. (2) Number of new water connections to public/communal facilities. (only informal areas).
EE1.11b	Number of informal residential dwellings provided with a new connection to mains electricity supply by the municipality	Number of new informal residential supply points commissioned and energised by the municipality. Only informal areas.
TecRef31	Percentage of households in demarcated informal areas with access to a periodic solid waste removal or a skip for household waste.	This indicator reflects the percentage of households in demarcated informal areas with access to a periodic solid waste removal or a skip for household waste. Access are being defined as households within 200m of a periodic waste pick-up route or skip for household waste. Certain skips may however have been vandalised or removed after provision. Excluding areas that was illegally occupied and not part of the municipalities planning initiatives. Proxy for National KPI.
CorpHR13	Percentage budget spent on implementation of Workplace Skills Plan.	A Workplace Skills Plan is a document that outlines the planned education, training and development interventions for the organisation. Its purpose is to formally plan and allocate the budget for appropriate training interventions which will address the needs arising out of Local Governments' Skills Sector Plan, the municipality's strategic requirements as contained in the IDP and the individual departmental staffing strategies and individual employees' PDP's. The WSP shall also take into account the Employment Equity Plan, ensuring incorporation of relevant developmental equity interventions into the plan. Kpi measures percentage expenditure of vote allocated towards training needs as arise from WSP. Proxy for National KPI.
CorpHR12	Report on percentage of people from employment equity target groups employed in the three highest levels of management in the municipality.	Quarterly reports on the percentage of people from employment equity target groups employed in the three highest levels of management in compliance with the municipality's approved employment equity plan. Quarterly report submitted to Municipal Manager. Proxy for National Performance Indicator.
GG1.21	Staff vacancy rate	The number of unfilled posts in the municipal organisational structure as a percentage of the total number of employee posts in the municipality's organisational structure. The unfilled posts are inclusive of temporary and contract positions that appear on the municipality's approved organisational structure. They are exclusive of unfunded vacant positions on the municipality's approved organisational structure. (((1) The number of budgeted employee posts on the approved organisational structure - (2) The number of actual employees in the municipality) / (1) The number of budgeted employee posts on the approved organisational structure)
FinFAdm10	Financial viability expressed as Debt-Coverage ratio	This indicator measures debt coverage as (total operating revenue – operating grants received) / debt service payments due within the year. This means the municipality is able to cover its debt service payments from operating revenue excluding grants number of times. Proxy for National KPI.
FinFAdm11	Financial viability expressed outstanding service debtors	These indicator measure service debtors to revenue (total outstanding service debtors / revenue received for services). This means that a % of revenue in the SFP is still outstanding as at year end. Proxy for National KPI.

Ref	Key Performance Indicator	Definitions
FM2.1	Percentage of total operating revenue to finance total debt (Total Debt (Borrowing) / Total operating revenue)	The purpose of the indicator is to provide assurance that sufficient revenue will be generated to repay Liabilities. Alternatively, it assesses the municipality's affordability of the total borrowings. Formula: (1) Debt (Short Term Borrowing + Bank Overdraft + Short Term Lease + Long Term Borrowing + Long Term Lease) / ((2) Total Operating Revenue - (3) Operating Conditional Grant) Section 71
FM7.12	Collection rate ratio	The ratio measures the revenue collection level of a municipality. It considers the level of increase or decrease of gross debtors relative to annual billed revenue. In addition, in order to determine the real collection rate bad debts written-off is taken into consideration. ((1) Gross Debtors Opening Balance + (2) Billed Revenue – (3) Gross Debtors Closing Balance - (4) Bad Debts Written Off) / (2) Billed Revenue
FM7.2	Percentage of Revenue Growth excluding capital grants	This Ratio measures the overall Revenue Growth excluding Capital Grants. In addition, this ratio will assist in determining if the increase in Expenditure will be funded by the increased Revenue Base or by some other means. Formula ((1) Total Revenue Excluding Capital Grants (current year) - (2) Total Revenue Excluding Capital Grants(previous year)/ (2) Total Revenue Excluding Capital Grants (previous year) Circular 71
FM1.14	Service Charges and Property Rates Revenue as a percentage of Service Charges and Property Rates Revenue Budget	The ratio measures the extent of actual Service Charges and Property Rates Revenue generated in relation to budgeted Service Charges and Property Rates Revenue during the financial year. Service Charges includes revenue generated from sale of water, electricity, refuse and sanitation. Property rates includes revenue generated from rates and taxes charged on properties. Formula: ((1) Actual Service Charges Revenue + (2) Actual Property Rates Revenue) / (3) Budgeted Service Charges and Property Rates Revenue Section 71
FM3.11	Cash/Cost coverage ratio	The ratio tracks how long it can take the municipality to pay at least its monthly fixed operating commitments from cash and short-term investment without collecting any additional revenue, during that month. (((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)
FM4.11	Irregular, Fruitless and Wasteful, Unauthorised Expenditure as a percentage of Total Operating Expenditure	The indicator measures the extent to which the municipality has incurred irregular, fruitless and wasteful and unauthorised expenditure. Fruitless and wasteful expenditure is expenditure that was made in vain and would have been avoided had reasonable care been exercised. Irregular expenditure is incurred by the municipality in contravention of a requirement of the law. Unauthorized expenditure includes overspending of the total amount appropriated in the approved budget. Formula: ((1)Irregular + (2) Fruitless and Wasteful + (3) Unauthorised Expenditure) / (4) Total Operating Expenditure Circular 71
FM4.2	Percentage of total operating expenditure on remuneration	The indicator measures the extent of remuneration costs to total operating expenditure. To control this indicator, an organisational review needs to be performed to address duplications and inefficiencies. The municipality needs to implement a proper remuneration policy and performance management system. Remuneration includes employee related costs (permanent and short term contracts) and remuneration for councillors. Formula: Remuneration ((1)Employee Related Costs + (2) Councillors' Remuneration) / (3) Total Operating Expenditure Circular 71

Ref	Key Performance Indicator	Definitions
FM4.31	Creditors payment period	This indicator reflects the average number of days taken for trade creditors to be paid. It is a useful indicator to measure the cash flow or liquidity position of a municipality. Total outstanding creditors is total amount owed (capital and operating expenditure) by the municipality. Section 65 of the MFMA prescribe municipalities to pay all monies owed within 30 days of receiving an invoice. $((1) \text{ Trade Creditors Outstanding} / (2) \text{ Credit purchases (operating and capital)}) \times (3) \text{ Number of days in the reporting year to date}$
FM5.21	Percentage of total capital expenditure on renewal/upgrading of existing assets	This indicator measures the extent to which the municipality prioritise or protect its existing infrastructure assets. Renewal/Upgrading of Existing Assets refers to costs incurred in relation to refurbishment, rehabilitation or reconstruction of assets to return its desired service levels. It is also referred to as restoration of the service potential of the asset. Formula: $(1) \text{ Total costs of Renewal and Upgrading of Existing Assets} / (2) \text{ Total Capital Expenditure MBRR}$
FM5.2	Percentage change of renewal/upgrading of existing Assets	This indicator measures the year-on-year percentage change of assets renewal / upgrading. It also assess whether the municipality has improved its investment towards asset renewal as required. Renewal/Upgrading of Existing Assets refers to costs incurred in relation to refurbishment, rehabilitation or reconstruction of assets to return its desired service levels. It is also referred to as restoration of the service potential of the asset. Formula: $((1) \text{ Total costs of Renewal and Upgrading of Existing Assets (current year)} - (2) \text{ Total costs of Renewal and Upgrading of Existing Assets (previous year)}) / ((2) \text{ Total costs of Renewal and Upgrading of Existing Assets (previous year)})$
LED3.31	Average number of days from the point of advertising to the letter of award per 80/20 procurement process	The average number of days from the point of advertising to the letter of award per 80/20 procurement process. An 80/20 procurement process refers to public procurement as per the terms of the Preferential Procurement Regulations in terms of the Preferential Procurement Policy Framework Act for bids where an 80/20 Broad-Based Black Economic Empowerment (B-BBEE) thresholds of between R30 000 and R50 million applies. This would apply to tenders awarded within the financial year, and where disputes to the outcome of the tender process were not raised. This does not apply to requests for quotations. $(1) \text{ Sum of the number of days from the point of advertising a tender in terms of the 80/20 procurement process to the issuing of the letter of award} / (2) \text{ Total number of 80/20 tenders awarded as per the procurement process}$
MM1	Percentage expenditure on the preventative- & corrective planned maintenance budget of the whole of the municipality.	Percentage reflecting year to date spend /preventative- & corrective planned maintenance budget votes for the whole of the municipality. Maintenance as defined according to mSCOA and excludes emergency corrective maintenance.
FM1.11	Total Capital Expenditure as a percentage of Total Capital Budget	This indicator measures the extent to which budgeted capital expenditure has been spent during the financial year. Capital expenditure is all costs incurred by the municipality for acquiring, upgrading, and renewing assets such as property, equipment, plants, buildings, intangible assets, investment property or any other assets meeting the definition of assets in terms of GRAP. $(1) \text{ Actual Capital Expenditure} / (2) \text{ Budgeted Capital Expenditure}$
MMIDP9	Number of IDP community engagements held.	Bi-annual community engagements as per IDP Process Plan held in each of the 7 towns.

Ref	Key Performance Indicator	Definitions
GG2.1	Percentage of ward committees that are functional (meet four times a year, are quorate, and have an action plan)	The percentage of ward committees that are deemed to be 'functional' out of all wards in the municipality. Functional is defined as- they have an agreed annual ward committee action plan by end of Q1 of the year under review and had at least four quorate meetings in that year. ((1) Functional ward committees) / (2) Total number of wards)
GG2.11	Percentage of ward committees with 6 or more ward committee members (excluding the ward councillor)	The percentage of ward committees that had 6 or more members, excluding the ward councillor, as a proportion of the total number of wards at the last day of the reporting period. Formula: ((1) The number of ward committees with 6 or more members) / (2) Total number of wards)
ComSoc49	Number of meetings with inter-governmental partners.	Number of Inter-Governmental meetings attended.
ComAm34	Analysis report on customer satisfaction questionnaires on community facilities.	This indicator measures the submission of an analysis report on a community survey on community perception and satisfaction in respect of the access to and maintenance of certain community facilities. The survey include at least the provision of questionnaires at certain facilities for customers to complete.
FD1.11	Percentage compliance with the required attendance time for structural firefighting incidents	Structural fire incidents are defined as incidents of fire outbreaks in habitable formal structures (buildings that have approved building plans) and habitable informal structures (informal residential dwellings where no approved building plans exist). The indicator measures the percentage of times that these incidents receive a response within the 14 minute standard. This measure of the attendance time is the difference between the time of call (the time an official call or notice is received at the official call or reporting centre) and the arrival time (refers to the time captured for the first arriving firefighting response unit regardless from where dispatched or regardless of order of dispatch). The indicator therefore measures the number of all incidents where the attendance time was 14 minutes or less as a percentage of all incidents. Attendance time is the difference between the time of call and the time of arrival of the first arriving firefighting response unit at the given address of the incident, (i.e.) Attendance Time = Time of arrival at given address –s- Time Call Received by ECC personnel and equipment in minutes and seconds for the year (numerator) divided by the number of fire department responses in the same year (denominator). (1) Number of structural fire incidents where the attendance time was 14 minutes or less / (2) Total number of calls for structural fire incidents received
HS3.5	Percentage utilisation rate of community halls	The percentage of available hours across all community halls that are booked in a year. ((1) Sum of hours booked across all community halls in the period of assessment / (2) Sum of available hours for all community halls in the period of assessment)
HS3.6	Average number of library visits per library	The average number of library visits per library per year. This measures only municipality managed libraries. (1) Total number of library visits / (2) Count of municipal libraries
HS3.7	Percentage of municipal cemetery plots available	The number of burial plots currently available within active, municipal-owned cemeteries as a percentage of the total amount of burial plots in all municipal-owned cemeteries. Municipalities may have different policies and approaches providing for available plots, including where 'stacking' or other provisions for burial are made. Based on the municipality's current policy provisions and used plots, the indicator measures what percentage of the total available cemetery capacity in active cemeteries is currently utilised. (1) Number of available municipal burial plots in active municipal cemeteries / (2) Total capacity of all burial plots in active municipal cemeteries

Ref	Key Performance Indicator	Definitions
ComDir2	Percentage expenditure on Capital Budget by Community Directorate	personnel and equipment in minutes and seconds for the year (numerator) divided by the number of fire department responses in the same year (denominator).
ComSoc41	Number of account holders subsidised through the municipality's Indigent Policy	Refers to the number of account holders subsidised through the municipality's Indigent Policy as at the end of reporting period. If result is less than target it is viewed as positive indicating less reliance on subsidies.
LED2.12	Percentage of the municipality's operating budget spent on indigent relief for free basic services	The amount municipal operating budget expended on free basic services to indigent households (R-value) as a percentage of the total operating budget of the municipality for the period. Free Basic Services are understood in terms of water, sanitation, electricity and waste removal services only. ((1) R-value of operating budget expenditure on free basic services / (2) R-value of the total operating budget)
LED1.21	Number of work opportunities created through Public Employment Programmes (incl. EPWP and other related employment programmes)	Simple count of the number of short-term work opportunities provided through the municipality by Public Employment Programmes such as Expanded Public Works Programme and other related infrastructure initiatives. The indicator tracks the number of unique work opportunities generated within the quarter, regardless of the duration. (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.
ComSoc42	Number of engagements with target groups with the implementation of social development programmes.	The indicator refers to the number of engagements with target groups for the implementation social developmental programmes and /or initiatives .
ComHS14	Number of housing opportunities provided per year.	A housing opportunity is incremental access to and or delivery of one of the following Housing products: Practically completed Subsidy Housing which provides a minimum 40m ² house.
ComHS15	Number of Rental Stock transferred	Number of rental stock transferred to approved beneficiaries, using established criteria. Rental stock is being defined as subsidised houses constructed before 1994 (scheme houses) and leased by the municipality to identified and approved beneficiaries.
ComLed19	Bi-annual report on investment incentives implemented.	Bi-annual report on investment incentives implemented.
ComLed20	Quarterly report on the Small Business Entrepreneurs Development Programme.	Quarterly report on the Small Business Entrepreneurs Development Programme.
ComLed4	Implementation of action plans as identified in the Witzenberg LED Strategy.	The LED Strategy has identified several action plans to be implemented aimed at achieving economic development objectives. Quarterly reports are to be submitted indicating action plans as per the LED strategy and progress on completion of action plans.

Ref	Key Performance Indicator	Definitions
LED3.11	Average time taken to finalise business license applications	The indicator measures the average number of working days a business owner can expected to wait from the date of submission of a complete business licence application to the date of outcome of licensing decision from the municipality. Business license applications refer to those businesses applying in terms of the Businesses Act of 1991. A 'complete application' refers to the point at which all of the required administrative information has been supplied, allowing the municipality to proceed with the processing. A 'finalised' application refers to an application where the municipality has taken a decision to approve or deny the application. An application is consider finalised at the point of the decision, regardless of the time between the decision and the communication of the application outcome. (1) Sum of the total working days per business application finalised/ (2) Number of business applications finalised
LED3.12	Average time taken to finalise informal trading permits	The indicator measures the average amount of time (taken in days) to finalise informal trading permits within a municipality from the point of complete application to the point of adjudication. An informal trading permit is a permission provided by the municipality to small scale businesses with limited trading intentions to operate under certain conditions, usually in terms of a by-law, policy or plan governing informal trading in the municipality. Formula: (1) Sum of the number of days from the time of complete application for each informal trading permit to the time of adjudication/ (2) Number of completed informal trading permit applications finalised
LED1.11	Percentage of total municipal operating expenditure spent on contracted services physically residing within the municipal area	This indicator measures the value of municipal operating expenditure that has been spent on payments to contracted organisations with a physical address within the municipal area as a percentage of the total operating expenditure on payments to all contracted organisations. Contracted service providers are inclusive of consultancy services, and refer to services rendered by any entity outside of the municipality secured through a public procurement process. (1) R-value of operating expenditure on contracted services within the municipal area / (2) Total municipal operating expenditure on contracted services

b. Circular 88 Indicators