



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: 02/06/2025

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: 2.06.2025

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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.

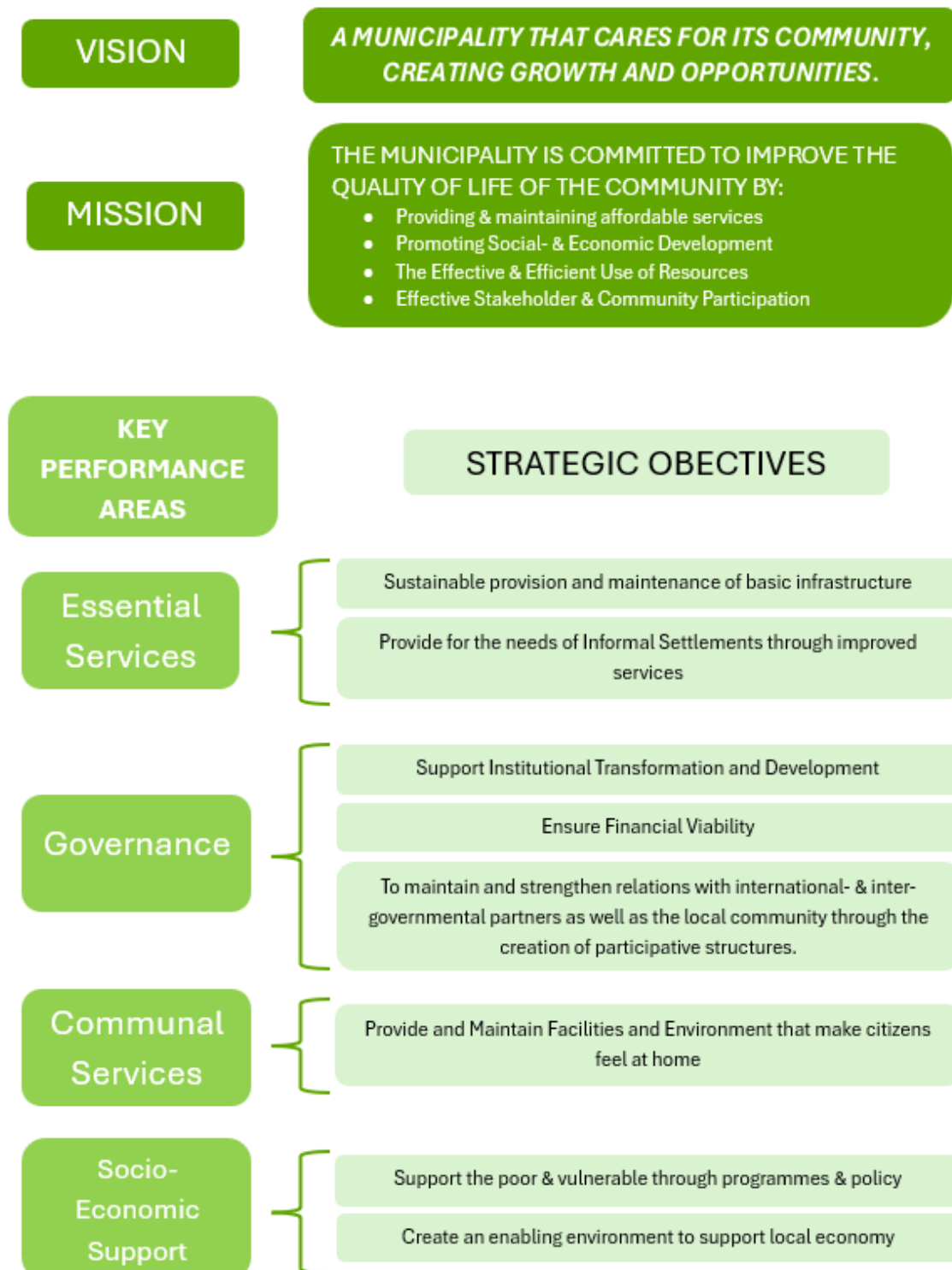
The Top Layer SDBIP was drafted through a one-on-one consultation with the Municipal Manager and all the directors. After the completion of the draft Top Layer SDBIP, the Municipal Manager had one on one sessions with his directors to finalise the Top Layer SDBIP. The following were considered during 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	2		1	1	2	5	6	7	14
Water & Sanitation	WS2.11a	Number of new formal water connections meeting minimum standards	2		1	1	2	5	6	7	14
Water & Sanitation	WS4.1	Percentage of drinking water samples complying to SANS241.	98%	98%	98%	98%	98%	98%	98%	98%	98%
Electricity	EE1.11a	Number of formal residential dwellings provided with a new connection to mains electricity supply by the municipality	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.	12045	12045	12045	12045	12045	12050	12100	12150	12000
Water & Sanitation	WS5.1	Percentage of non-revenue water (sum of un-billed authorised consumption such as informal settlements, recreational areas and apparent & real losses)	39%	39%	39%	39%	39%	38%	38%	37%	37%

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	EE4.4	Percentage total electricity losses	10%				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.	Not included in Human Settlements Pipeline budget for 2025/26.					130		50	50
Water & Sanitation	WS1.11b	Number of new informal sewer connections meeting minimum standards	3	0	0	3	3	3	3	3	3
Water & Sanitation	WS2.11b	Number of new informal water connections meeting minimum standards	3	0	0	3	3	3	3	3	3
Electricity	EE1.11b	Number of informal residential dwellings provided with a new connection to mains electricity supply by the municipality	5	1	2	3	5	7	10	12	15
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	8%	8%	8%	8%	8%	7%	7%	6%	6%

Strategic Objective:

2.2 Ensure Financial Viability

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

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

Strategic Objective: **2.3 To maintain & 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%

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%
Libraries	HS3.6	Average number of library visits per library	12000	3000	6000	9000	12000	12500	12500	13000	13000
Amenities & Environment	HS3.7	Percentage of municipal cemetery plots available	30%	36%	35%	32%	30%	25%	24%	22%	22%

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

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	ComSoc42	Number of engagements with target groups with the implementation of social development programmes.	20	5	10	15	20	22	23	23	24
Human Settlements	ComHS14	Number of housing opportunities provided per year.	110			50	110	70	70	70	70
Human Settlements	ComHS15	Number of Rental Stock transferred	10	2	4	6	10	40	50	50	50

Strategic Objective: 4.2 Create an enabling environment to support 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	Report on the implementation of action plans as identified in the Witzenberg LED Strategy.	4 Reports	1	2	3	4	4 Reports	4 Reports	4 Reports	4 Reports
Socio-Economic	LED3.11	Average time taken to finalise business license applications	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

Description	Budget Year 2025/26												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Revenue By Source															
Property rates	54 782	5 721	4 430	5 721	5 721	5 721	5 721	5 721	4 430	8 303	7 012	7 012	120 291	130 091	140 685
Service charges - electricity revenue	48 786	44 325	44 325	30 943	30 943	26 483	26 483	35 404	39 865	44 325	39 865	30 943	442 689	492 693	548 344
Service charges - water revenue	4 450	4 450	4 450	4 450	4 450	4 450	4 450	4 450	4 450	4 450	4 450	4 450	53 401	56 207	59 152
Service charges - sanitation revenue	4 549	4 549	4 549	4 549	4 549	4 549	4 549	4 549	4 549	4 549	4 549	4 549	54 590	56 152	58 836
Service charges - refuse revenue	3 023	3 023	3 023	3 023	3 023	3 023	3 023	3 023	3 023	3 023	3 023	3 023	36 276	37 996	39 797
Service charges - other	484	484	484	484	484	484	484	484	484	484	484	484	5 813	6 103	6 409
Rental of facilities and equipment	529	529	529	529	529	529	529	529	529	529	529	529	6 345	6 662	6 995
Interest earned - external investments	1 965	1 965	1 965	1 965	1 965	1 965	1 965	1 965	1 965	1 965	1 965	1 965	23 578	24 757	25 995
Interest earned - outstanding debtors	2 373	2 373	2 373	2 373	2 373	2 373	2 373	2 373	2 373	2 373	2 373	2 373	28 471	29 894	31 389
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	985	985	985	985	985	985	985	985	985	985	985	985	11 816	12 407	13 028
Licences and permits	214	214	214	214	214	214	214	214	214	214	214	214	2 566	2 694	2 829
Agency services	410	410	410	410	410	410	410	410	410	410	410	410	4 918	5 164	5 423
Transfers and subsidies	13 774	13 774	23 731	13 774	13 774	24 166	13 774	13 774	23 731	13 774	13 774	27 944	209 765	218 095	224 993
Other revenue	472	471	1 419	469	469	1 415	468	470	1 418	471	471	1 938	9 951	10 825	10 905
Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue	136 796	83 273	92 886	69 888	69 888	76 765	65 426	74 350	88 424	85 855	80 102	86 818	1 010 471	1 089 742	1 174 779

b. Component 2 – Monthly Operating Expenditure by 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
Expenditure By Type																
Employee related costs	25 506	25 506	25 506	25 506	25 506	25 506	25 506	25 506	25 506	25 506	25 506	28 796	309 360	328 514	353 139	
Remuneration of councillors	1 102	1 102	1 102	1 102	1 102	1 102	1 102	1 102	1 102	1 102	1 102	1 102	13 228	14 160	15 145	
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	76 891	76 891	81 490	86 399	
Depreciation & asset impairment	2 841	2 841	2 841	2 841	2 841	2 841	2 841	2 841	2 841	2 841	2 841	2 841	34 090	35 794	37 584	
Finance charges	900	900	900	900	900	900	900	900	900	900	900	847	10 742	11 279	11 843	
Bulk purchases	43 574	3 998	51 489	23 786	23 786	23 786	19 828	27 744	31 701	35 659	27 744	83 151	396 245	441 118	491 072	
Other materials	2 297	2 297	2 297	2 297	2 297	2 297	2 297	2 297	2 297	2 297	2 297	2 874	28 145	28 529	29 525	
Contracted services	6 205	6 205	6 601	6 205	6 205	6 601	6 205	6 205	6 601	6 205	6 205	7 536	76 979	74 756	77 629	
Transfers and subsidies	411	411	411	411	411	411	411	411	411	411	411	411	4 931	3 246	3 428	
Other expenditure	5 564	5 564	5 630	5 564	5 564	5 630	5 564	5 564	5 630	5 564	5 564	7 322	68 723	71 885	75 980	
Losses	-	-	-	-	-	-	-	-	-	-	-	0	0	0	0	
Total Expenditure	88 400	48 824	96 777	68 612	68 612	69 074	64 654	72 569	76 989	80 485	72 569	211 770	1 019 335	1 090 772	1 181 745	

c. Component 3 – Monthly Capital Expenditure

KPA:

1. ESSENTIAL SERVICES

Strategic Objective:

1.1 Sustainable provision and maintenance of basic infrastructure

Department	Description	Funding Source	Ward	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	All	250 000	2025/07/25	2025/11/19					250 000							
Electricity Administration	Mv Network Equipment	CRR	All	1 000 000	2025/07/25	2026/05/26						200 000		250 000				550 000
Electricity Administration	Mv Substation Equipment	CRR	All	1 630 000	2025/07/25	2026/05/26						450 000		250 000	250 000	130 000		550 000
Electricity Administration	Upgrade Of Lv Network Cables	CRR	All	500 000	2025/07/25	2023/03/19									500 000			
Electricity Administration	Upgrade Of Mv Cables	CRR	All	1 500 000	2025/07/25	2026/05/26						500 000			500 000			500 000
Electricity Administration	Electrical Network Refurbishment	CRR	All	1 000 000	2025/07/25	2026/05/26									500 000			500 000
Sewerage	Sewer Network Replacement	CRR	All	1 000 000	2025/07/25	2026/06/10				250 000		250 000				250 000		250 000
Sewerage	Sewer Pumps-replacement	CRR	All	100 000	2025/07/25	2026/05/19												100 000
Sewerage	Aerator Replacement Programme	CRR	All	400 000	2025/07/25	2026/06/26					50 000		100 000		100 000			100 000
Roads	Network Street	CRR	All	6 000 000	2025/09/10	2026/02/19				1 500 000	1 500 000	500 000	1 000 000	1 500 000				
Solid Waste	Bulk Waste Container Bins	CRR	All	1 000 000	2025/07/25	2025/12/15						1 000 000						
Water Distribution	Tulbagh Reservoir	MIG	7,11	5 189 058	2025/11/20	2026/12/10									2 000 000	1 000 000	750 000	1 439 058
Water Distribution	Network- Water Pipes & Valve Replacement	CRR	All	1 000 000	2025/07/25	2026/06/19					500 000				250 000			250 000
Water Distribution	Security Upgrades	CRR	All	500 000	2025/07/25	2026/02/23						200 000		300 000				
Water Distribution	Tierhokskloof Bulk Pipeline	MIG	2,7	723 503	2024/09/01	2025/08/29	500 000	223 503										
Water Distribution	Tierhokskloof Bulk Pipeline	CRR	2,7	700 000	2024/09/01	2025/08/29		700 000										
Water Distribution	Nduli Upgrade And Replace Water Pipe Along R46	MIG	1,12	3 268 625	2025/07/25	2025/11/27			500 000	1 500 000	1 000 000	268 625						
Water Distribution	Nduli Upgrade And Replace Water Pipe Along R46	CRR	1,12	1 500 000	2025/07/25	2026/02/27							250 000	1 250 000				
Dir Tech	Furniture & Equipment	CRR	All	50 000	2025/07/25	2025/10/23				50 000								
Roads	Ceres Bella Vista Taxi Rank	CRR	All	4 700 000	2025/07/25	2027/02/19					4 700 000							

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

Department	Description	Funding Source	Ward	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	All	500 000	2025/07/25	2026/03/10								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	Ward	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	All	300 000	2025/07/25	2026/02/27					100 000		100 000		100 000			
Information Technology	IT Equipment	CRR	All	300 000	2025/07/25	2025/11/19					300 000							
Mayor & Council	Furniture & Equipment	CRR	All	500 000	2025/07/25	2025/11/19			100 000	100 000	150 000	150 000						
Dir Corp	Furniture & Equipment	CRR	All	50 000	2025/07/25	2025/12/10						50 000						
Mechanical Workshop	Vehicle Replacement Programme	CRR	All	1 300 000	2025/07/25	2025/12/10						1 300 000						
Mechanical Workshop	Vehicle Replacement Programme	Belgium	All	300 000	2025/07/25	2025/11/19					300 000							
Mechanical Workshop	Workshop Building Upgrade	CRR	All	300 000	2025/07/25	2025/11/19			150 000		150 000							
Municipal Manager	Furniture & Equipment	CRR	All	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	Ward	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	All	100 000	2025/07/25	2026/02/13					50 000			50 000				
Marketing & Communication	Camera Equipment	CRR	All	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	Ward	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	All	100 000	2025/08/28	2026/04/28										100 000		
Libraries	Library Nduli	CRR	1,12	1 000 000	2025/05/16	2026/02/20								1 000 000				
Libraries	Library Nduli	MIG	1,12	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	1,12	1 739 130	2025/05/16	2026/02/20				1 000 000	739 130							
Libraries	Library Nduli Office equipment	Paardekra	1,12	200 000	2025/08/22	2026/03/10					50 000	50 000		50 000	50 000			
Fire Fighting & Protection	Fire Fighting Equipment	Prov Grant	All	150 000	2025/07/25	2025/10/19			150 000									
Community Parks	Plant & Equipment	CRR	All	300 000	2025/07/25	2026/04/28												300 000
Community Parks	Brushcutters	CRR	All	110 000	2025/07/25	2026/04/28												110 000
Community Parks	Chainsaws	CRR	All	130 000	2025/07/25	2026/04/28												130 000
Community Parks	Irrigation Equipment For Parks	CRR	All	200 000	2025/07/25	2026/04/28												200 000
Community Parks	Landscaping Of Parks	CRR	All	200 000	2025/08/15	2026/04/28												200 000
Sport Grounds & Stadiums	Sportsground Development & Upgrading	CRR	All	200 000	2025/07/25	2026/04/28												200 000
Sport Grounds & Stadiums	Sports Facilities Upgrade Tulbagh	MIG	7,11	4 301 550	2025/07/25	2026/06/10			100 000			800 000		800 000	900 000	1 200 000	501 550	
Sport Grounds & Stadiums	Sports Facilities Upgrade Tulbagh	CRR	7,11	700 000	2025/07/25	2026/06/10												700 000
Dir Comm	Furniture & Equipment	CRR	All	50 000	2025/07/25	2025/12/10						50 000						
Electricity Administration	Upgrade Of Streetlights	Energy Eff	All	3 478 261	2025/07/25	2026/03/26						1 000 000			1 000 000			1 478 261
Electricity Administration	Upgrade Of Streetlights	CRR	All	210 000	2025/07/25	2023/03/20										210 000		
Roads	Traffic Calming	CRR	All	50 000	2025/07/25	2026/01/23							50 000					
Environmental Management	Air quality equipment_all	CRR	All	220 000	2025/07/25	2026/04/10										220 000		
Fire Fighting & Protection	Fire Fighting Equipment	Prov Grant	All	869 565	2025/07/25	2025/10/10			869 565									
Recreational Land	Upgrade of sports facilities	Prov Grant	All	832 174	2025/07/25	2026/04/10										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	Ward	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	All	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	5 000 000	2025/09/10	2026/05/05	100 000			500 000	1 500 000	500 000	500 000	700 000	700 000	500 000		
LED	Informal Trader infrastructure_Op die Berg	CWDM	9	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	6	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	6	60 000	2025/07/25	2025/10/23				60 000								
LED	Office furniture (office chairs)_Ceres	CRR	All	14 000	2025/07/25	2025/10/23				14 000								

d. Component 4 – Three Year Capital Expenditure per Ward

KPA:

1. ESSENTIAL SERVICES

Strategic Objective:

1.1 Sustainable provision and maintenance of basic infrastructure

Department	Description	Funding Source	Ward	Budget 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	400 000	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

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	1 300 000	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 Effi	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

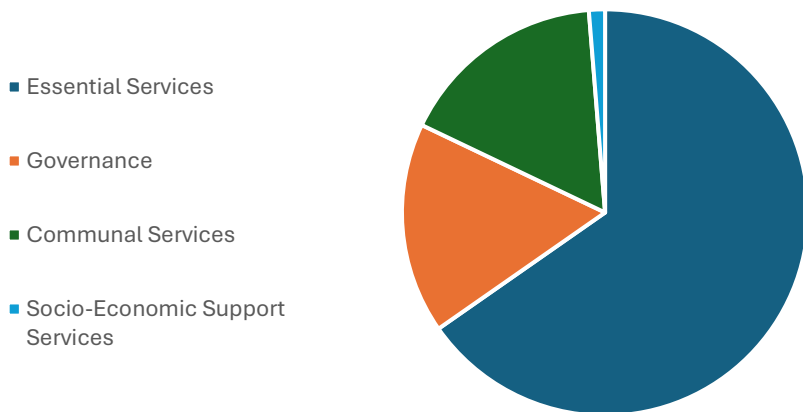
Department	Description	Funding Source	Ward	Budget 2025/26	Budget 2026/27	Budget 2027/28
Electricity Administration	Upgrade Power Station	Loans	All	15 000 000		
Roads	Rehabilitation Cellier Street	CRR	5	5 000 000		
LED	Informal Trader infrastructure_Op die Berg	CWDM	9	185 000		
LED	Installation of solar 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

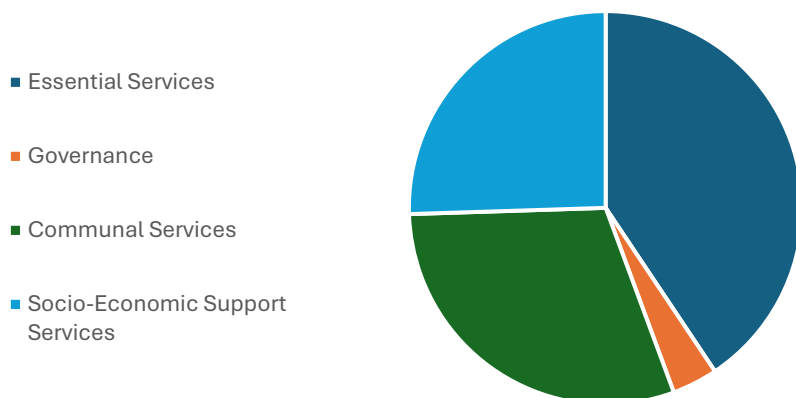
BUDGET PER KEY PERFORMANCE AREA

KEY PERFORMANCE AREA	OPERATIONAL BUDGET	CAPITAL BUDGET
1. <i>Essential Services</i>	R 665 667 333	R 32 511 186
2. <i>Governance</i>	R 171 060 391	R 3 280 000
3. <i>Communal Services</i>	R 169 554 483	R 23 966 639
4. <i>Socio-Economic Support Services</i>	R 13 053 101	R 20 289 000
TOTAL	R 1 019 335 308	R 80 046 825

OPERATIONAL BUDGET



CAPITAL BUDGET



CAPITAL BUDGET PER STRATEGIC OBJECTIVE

KEY PERFORMANCE AREA	STRATEGIC OBJECTIVE	CAPITAL BUDGET 2025/26
<i>Essential Services</i>	Sustainable provision and maintenance of basic infrastructure	R 32 011 186
	Provide for the needs of Informal Settlements through improved services	R 500 000
<i>Governance</i>	Support Institutional Transformation and Development	R 3 100 000
	Ensure Financial Viability	R 50 000
	To maintain & strengthen relations	R 130 000
<i>Communal Services</i>	Provide and maintain facilities and environment	R 23 966 639
<i>Socio-Economic Support Services</i>	Create an enabling environment to support the local economy	R 20 289 000
TOTAL		R 80 046 825

9. ANNEXURES

a. KPI Definitions

Ref	Key Performance Indicator	Definitions
WS1.11a	Number of new formal sewer connections meeting minimum standards	The total number of new sewer connections (defined as connections to a flush toilet connected to the sewerage system or a septic tank or a VIP toilet) made by the municipality. (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 meeting minimum standards (supply of water is Piped (tap) water inside dwelling/institution and piped (tap) water inside yard (formal erf). (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	The number of new formal residential electricity connections to dwellings energised by the municipality. (1) Number of new residential supply points 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 number of residential properties that have access to the service according to the number of properties billed for the service on the financial system.
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)

Ref	Key Performance Indicator	Definitions
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)
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 electricity connections to dwellings 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 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.

Ref	Key Performance Indicator	Definitions
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. $((1) \text{ The number of budgeted employee posts on the approved organisational structure} - (2) \text{ The number of actual employees in the municipality}) / (1) \text{ The number of budgeted employee posts on the approved organisational structure}$
FinFAdm10	Financial viability expressed as Debt-Coverage ratio	This indicator measures debt coverage as $(\text{total operating revenue} - \text{operating grants received}) / \text{debt service payments due within the year}$. 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 $(\text{total outstanding service debtors} / \text{revenue received for services})$. This means that a % of revenue in the SFP is still outstanding as at year end. Proxy for National KPI.
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. $((1) \text{ Gross Debtors Opening Balance} + (2) \text{ Billed Revenue} - (3) \text{ Gross Debtors Closing Balance} - (4) \text{ Bad Debts Written Off}) / (2) \text{ Billed Revenue}$
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. $((1) \text{ Cash and Cash Equivalents} - (2) \text{ Unspent Conditional Grants} - (3) \text{ Overdraft}) + (4) \text{ Short Term Investment}) / (5) \text{ Monthly Fixed Operational Expenditure excluding (Depreciation, Amortisation, Provision for Bad Debts, Impairment and Loss on Disposal of Assets)}$
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. $\text{Total outstanding creditors is total amount owed (capital and operating expenditure) by the municipality. } ((1) \text{ Trade Creditors Outstanding} / (2) \text{ Credit purchases (operating and capital)}) \times (3) \text{ Number of days in the reporting year to date}$

Ref	Key Performance Indicator	Definitions
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) Sum of the number of days from the point of advertising a tender in terms of the 80/20 procurement process to the issuing of the letter of award/ (2) Total number of 80/20 tenders awarded as per the procurement process
MM1	Percentage expenditure on the preventative- & corrective planned maintenance budget of the whole of the municipality.	Percentage reflecting year to date spend on identified preventative- & corrective planned maintenance budget votes for the whole of the municipality. Maintenance as defined according to mSCOA and excludes emergency corrective maintenance. In-year reporting only for monitoring purposes with results drawn from mSCOA register within 5 days of period end. Year end results as reported in annual financial statements.
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. In-year reporting only for monitoring purposes with results drawn from mSCOA register within 5 days of period end. Year end results as reported in annual financial statements. (1) Actual Capital Expenditure / (2) 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.
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)
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

Ref	Key Performance Indicator	Definitions
		time (refers to the time captured for the first arriving firefighting response unit regardless from where dispatched or regardless of order of dispatch).
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. 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
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.
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)

Ref	Key Performance Indicator	Definitions
		and leased by the municipality to identified and approved beneficiaries.
ComLed20	Quarterly report on the Small Business Entrepreneurs Development Programme.	Quarterly report on the Small Business Entrepreneurs Development Programme.
ComLed4	Report on the 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.
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
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

Title	Indicator Ref	2025/26 Annual Target	1stQ Target	2ndQ Target	3rdQ Target	4thQ Target
Number of dwellings provided with connections to mains electricity supply by the municipality	EE1.11	13	3	6	11	13
Percentage of unplanned outages that are restored to supply within industry standard timeframes	EE3.11	90%	90%	90%	90%	90%
Percentage of planned maintenance performed	EE3.21	80%	80%	80%	80%	80%
Percentage total electricity losses	EE4.4	10%				10%
Percentage of recognised informal settlements receiving basic waste removal services	ENV3.11	100%	100%	100%	100%	100%
Percentage of biodiversity priority area within the municipality	ENV4.11	19%				19%
Percentage utilisation rate of community halls	HS3.5	4%				4%
Average number of library visits per library	HS3.6	12000	3000	6000	9000	12000
Percentage of municipal cemetery plots available	HS3.7	30%	36%	35%	32%	30%
Percentage of unsurfaced road graded	TR6.11	100%				100%
Percentage of surfaced municipal road lanes which has been resurfaced and resealed	TR6.12	1%	0	0	1%	1%
KMs of new municipal road network	TR6.13	0	0	0	0	0
Number of potholes reported per 10kms of municipal road network	TR6.2	100				100
Percentage of reported pothole complaints resolved within standard municipal response time	TR6.21	100%	100%	100%	100%	100%
Number of new sewer connections meeting minimum standards	WS1.11	5	0	1	1	5
Number of new water connections meeting minimum standards	WS2.11	5	0	1	1	5
Frequency of sewer blockages per 100 KMs of pipeline	WS3.1	350				350
Percentage of callouts responded to within 48 hours (sanitation/wastewater)	WS3.11	100%	100%	100%	100%	100%
Frequency of water mains failures per 100 KMs of pipeline	WS3.2	175				175
Percentage of callouts responded to within 48 hours (water)	WS3.21	100%	100%	100%	100%	100%
Frequency of unplanned water service interruptions	WS3.3	40				40
Percentage of drinking water samples complying to SANS241	WS4.1	98%	98%	98%	98%	98%
Percentage of wastewater samples compliant to water use license conditions	WS4.2	90%	90%	90%	90%	90%
Percentage of non-revenue water (sum of un-billed authorised consumption such as informal settlements, recreational areas and apparent & real losses)	WS5.1	39%	39%	39%	39%	39%
Total water losses	WS5.2	40%				40%
Percentage of total water connections metered	WS5.31	100%				100%
Percentage of water reused	WS5.4	0%				0%
Percentage compliance with the required attendance time for structural firefighting incidents	FD1.11	90%	90%	90%	90%	90%
Fire Services function in accordance with prescribed requirements	FD2.2	2				2
Percentage of total municipal operating expenditure spent on contracted service providers physically residing within the municipal area	LED1.11	5%	5%	5%	5%	5%

Title	Indicator Ref	2025/26 Annual Target	1stQ Target	2ndQ Target	3rdQ Target	4thQ Target
Number of work opportunities created through Public Employment Programmes (incl. EPWP and other related employment programmes).	LED1.21	400	100	200	300	400
Percentage of the municipality's operating budget spent on indigent relief for free basic services	LED2.12	3.0%	4.0%	4.0%	3.0%	3.0%
Average time taken to finalise business license applications	LED3.11	5	2	3	4	5
Average number of days from the point of advertising to the letter of award per 80/20 procurement process	LED3.31	140	140	140	140	140
Percentage of municipal payments made to service providers who submitted complete forms within 30-days of invoice submission	LED3.32	95%	95%	95%	95%	95%
Percentage of municipal skills development levy recovered	GG1.1	100%				100%
Top management stability	GG1.2	80%				80%
Staff vacancy rate	GG1.21	8%	8%	8%	8%	8%
Percentage of vacant posts filled within 6 months	GG1.22	60%	60%	60%	60%	60%
Percentage of ward committees that are functional (meet four times a year, are quorate, and have an action plan)	GG2.1	100%				100%
Percentage of ward committees with 6 or more ward committee members (excluding the ward councillor)	GG2.11	100%	100%	100%	100%	100%
Percentage of wards that have held a quarterly councillor-convened community meeting	GG2.12	100%	100%	100%	100%	100%
Attendance rate of municipal council meetings by participating leaders (recognised traditional and/or Khoi-San leaders)	GG2.2	0				0
Percentage of official complaints responded to through the municipal complaint management system	GG2.31	90%	90%	90%	90%	90%
Percentage of councillors who have declared their financial interests	GG3.12	100%				100%
Percentage of councillors attending council meetings	GG4.1	96%				96%
Number of active suspensions longer than three months	GG5.11	1	1	1	1	1
Percentage of expenditure against total budget	FM1.1	90%				90%
Total Capital Expenditure as a percentage of Total Capital Budget	FM1.11	95%	10%	40%	60%	95%
Total Operating Expenditure as a percentage of Total Operating Expenditure Budget	FM1.12	95%	15%	40%	60%	95%
Total Operating Revenue as a percentage of Total Operating Revenue Budget	FM1.13	95%	15%	40%	60%	95%
Service Charges and Property Rates Revenue as a percentage of Service Charges and Property Rates Revenue Budget	FM1.14	98%	30%	50%	75%	98%
Percentage of total operating revenue to finance total debt (Total Debt (Borrowing) / Total operating revenue)	FM2.1	2%				2%
Percentage change in cash backed reserves reconciliation	FM2.2	0%				0%
Cash backed reserves reconciliation at year end	FM2.21	1000000000				1000000000
Percentage change in cash and cash equivalent (short term)	FM3.1	4%				4%
Cash/Cost coverage ratio	FM3.11	3	3	3	3	3
Current ratio (current assets/current liabilities)	FM3.12	2				2

Title	Indicator Ref	2025/26 Annual Target	1stQ Target	2ndQ Target	3rdQ Target	4thQ Target
Trade payables to cash ratio	FM3.13	2	2	2	2	2
Liquidity ratio	FM3.14	1	1	1	1	1
Percentage of total operating expenditure on remuneration	FM4.2	30%				30%
Percentage of total operating expenditure on contracted services	FM4.3	7%				7%
Creditors payment period	FM4.31	40	30	30	30	40
Percentage change of own funding (Internally generated funds + Borrowings) to fund capital expenditure	FM5.1	0%				0%
Percentage of total capital expenditure funded from own funding (Internally generated funds + Borrowings)	FM5.11	95%	15%	40%	60%	95%
Percentage of total capital expenditure funded from capital conditional grants	FM5.12	52%				52%
Percentage change of renewal/upgrading of existing Assets	FM5.2	0%				0%
Percentage of total capital expenditure on renewal/upgrading of existing assets	FM5.21	68%				68%
Renewal/Upgrading of Existing Assets as a percentage of Depreciation/Asset impairment	FM5.22	96%				96%
Percentage change of repairs and maintenance of existing infrastructure	FM5.3	5%				5%
Repairs and Maintenance as a percentage of property, plant, equipment and investment property	FM5.31	3%				3%
Percentage of awarded tenders [over R200k], published on the municipality's website	FM6.12	100%	100%	100%	100%	100%
Percentage of tender cancellations	FM6.13	25%	25%	25%	25%	25%
Percentage change in Gross Consumer Debtors' (Current and Non-current)	FM7.1	16%				16%
Debtors payment period	FM7.11	60	65	60	60	60
Collection rate ratio	FM7.12	93%	75%	88%	91%	93%
Percentage of Revenue Growth excluding capital grants	FM7.2	6%				6%
Percentage of net operating surplus margin	FM7.3	1%				1%
Net Surplus /Deficit Margin for Electricity	FM7.31	2%				2%
Net Surplus /Deficit Margin for Water	FM7.32	59%				59%
Net Surplus /Deficit Margin for Wastewater	FM7.33	26%				26%
Net Surplus /Deficit Margin for Refuse	FM7.34	-87%				-87%
Percentage of unplanned outages that are restored to supply within industry standard timeframes	EE3.11	98%	98%	98%	98%	98%
Percentage of planned maintenance performed	EE3.21	80%	80%	80%	80%	80%