



2025/2026 SERVICE DELIVERY AND IMPLEMENTATION PLAN



**LETSEMENG LOCAL
MUNICIPALITY**

TABLE OF CONTENTS

DESCRIPTION	PAGE NO
1. Municipal Manager's Quality Certificate	3
2. Mayor's Certificate Of Approval	4
3. Introduction	5-6
4. MFMA legislative requirement	6
5. Service Delivery and Budget Implementation Plan (SDBIP) KPA: 5.1 Municipal Manager 5.2 Corporate Services 5.3 Finance Services 5.4 Technical Services 5.5 Community Services KPA'S - Municipal Transformation and Organisational Development - Infrastructure Development and Basic Service Delivery - Local Economic Development (LED) - Municipal Financial Viability and Management) - Good Governance and Public Participation	7-36
6. Linking the IDP and budget	37
7. Reporting on the SDBIP 7.1 Monthly reporting 7.2 Quarterly reporting 7.3 Mid-year Reporting	37-38
8. Letsemeng Strategic Scorecard	38-39
9. Three year capital plan 9.1 Annexure A. : Capital Expenditure 9.2 Annexure B : Budgeted Monthly Revenue And Expenditure 9.3 Annexure C: Budgeted Monthly Revenue And Expenditure (Municipal Vote)	40-46

1. MUNICIPAL MANAGER'S QUALITY CERTIFICATE

I, **Sindiswa Thelmonia Maneli**, the Acting Municipal Manager, hereby **submit the final Service Delivery and Budget Implementation Plan (SDBIP) for the 2025/ 2026 financial year for consideration by the Mayor** on behalf of the Executive Committee.

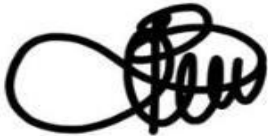
This final 2025/ 2026 TL SDBIP has been prepared in terms of the stipulated requirements as documented in the Local Government: Municipal Finance Management Act, 2003 (Act No. 56 of 2003) and regulations made under this Act.

Sindiswa Thelmonia Maneli (Ms.)
Acting Municipal Manager
Letsemeng Local Municipality

Date

2. MAYOR'S CERTIFICATE OF APPROVAL

I, **Councillor Reamogetse Bonolo Ingrid Mocwaledi**, in my capacity as the Mayor, hereby **submit the approved Service Delivery and Budget Implementation Plan (SDBIP) for the 2025/ 2026 financial year to Council for notification** as required in terms of the Local Government: Municipal Finance Management Act, 2003 (Act No. 56 of 2003) and regulations made under this Act.



Cllr Mocwaledi RBI**Mayor Letsemeng Local Municipality**

31/07/2025
Date

1. INTRODUCTION

The purpose of this document is to present the Draft Service Delivery and Budget Implementation Plan (SDBIP) of Letsemene Local Municipality for the 2025/2026 financial year. The development, implementation and monitoring of a Service Delivery and Budget Implementation Plan (SDBIP) is a requirement of the Municipal Finance Management Act. In terms of the Municipal Finance Management Act (MFMA) No. 56 of 2003, the service delivery and budget implementation plan is defined as a detailed plan approved by the Mayor of the Municipality for implementing the municipality's delivery of municipal services and its annual budget and which must include (as part of the top-layer) the following:

- a. Projections for each month of :
 - i. Revenue to be collected, by source; and
 - ii. Operational and capital expenditure, by vote;
- b. Service delivery targets and performance indicators for each quarter".
- c. Any other matters that may be prescribed, and includes any revisions of such plan by the mayor in terms of section 54(1)(c).

Each month the Municipal Manager must present to the Mayor a report showing how income and spending is progressing against these projections. Every quarter the Mayor must report to Council on the progress of the budget.

The SDBIP for 2025/2026 will not only ensure appropriate monitoring in the execution of the municipality's budget and processes involved in the allocations of budgets to achieve key strategic priorities as set out in the Integrated Development Plan (IDP), but will also serve as the kernel of annual performance contracts for senior management and provide a foundation for the overall annual and quarterly organization performance for the 2024/2025 financial year. The SDBIP also assists the executive, council and the community in their respective oversight responsibilities since it serves as an implementation and monitoring tool.

2. SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN

National Treasury, in MFMA Circular 13, outlined the concept of the SDBIP. It is seen 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 over the next twelve months. It is a management, implementation and monitoring tool that will assist the Mayor, Councillors, Municipal Manager, Senior Managers and Community. It is also a performance monitoring tool that enables the Municipal Manager to monitor the performance of Senior Managers.

The MFMA requires that the performance agreements of Senior Managers be linked to the measurable performance objectives in the SDBIP. As a vital monitoring tool, the SDBIP should help / enable the Mayor and Municipal Manager to be pro-active and take remedial steps in the event of poor performance. The SDBIP is considered as a layered plan. Whilst only the top layer is made public, the budget and performance targets should be broken down into smaller targets and cascaded to middle-level and junior managers. Directorates should be producing their own SDBIP's which roll up into the municipality's SDBIP.

The SDBIP consists of the five main components which are:

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

Each of these components will be discussed in detailed in the latter part of the document. The MFMA requires that municipalities develop a Service Delivery and Budget Implementation Plan (SDBIP) as a strategic financial management tool to ensure that budgetary decisions that are adopted by municipalities for the financial year are aligned with their Integrated Development Plan Strategy. In terms of Section 53 (1)(c)(ii) of the MFMA, the SDBIP must be approved by the Mayor of a municipality within 28 days of the approval of the budget.

SDBIP provides the basis for measuring performance in service delivery against end-of-year targets and implementing the budget. It also serves to provide the vital link between the mayor, council (executive) and the administration.

2.1 SDBIP CYCLE

The SDBIP process comprises the following stages, which forms part of a cycle of the entire municipal planning:

2.1.1 Planning

During this phase the SDBIP process Plan is developed, to be tabled with the IDP Process Plan. SDBIP related processes e.g. workshop schedules, distribution of circulars and training workshops, are also reviewed during this phase.

2.1.2 Strategizing

During this phase the IDP is reviewed and subsequent SDBIP programmes and projects for the next 5 years based on local, provincial and national issues, previous year's performance and current economic and demographic trends etc.

2.1.3 Tabling

The SDBIP is tabled with the draft IDP and budget before Council. Consultation with the community and stakeholders of the IDP on the SDBIP is done through budget hearings and formal local, provincial and national inputs or responses are also considered in developing the final document.

2.1.4 Adoption / Approval

Under the MFMA the process for approval of the SDBIP is covered under Chapter 7: Responsibilities of Mayors and; Chapter 8: Responsibilities of municipal officials. Under chapter 8 the Accounting Officer must submit a draft of the SDBIP to the Mayor within 14 days of the budget being approved as well as drafts of the annual performance agreements required in terms of the Municipal Systems Act.

Chapter 7 of the MFMA requires the Mayor to "take all reasonable steps" to ensure that the SDBIP is approved by the Mayor within 28 days after the approval of the budget and that the SDBIP is made public no later than 14 days after that. It is clear in terms of the MFMA that the responsibility for approval of the SDBIP is vested with the Mayor and not Council. National Treasury' MFMA Circular 55 requires that municipalities should submit and table a draft SDBIP together with the draft Budget and IDP.

2.1.5 Publishing

The adopted SDBIP is made public and is published on Council's website. In addition to the publication of the SDBIP, performance agreements of the Municipal Manager and Managers appointed in terms of section 56 of the Municipal Systems Act (as amended) will also be made public. Actual performance will also be made public through MFMA section 71 & 72 reports.

2.1.6 Implementation and monitoring

Section 54 of the MFMA sets out the responsibilities of the Mayor with regard to budgetary control and the early identification of financial problems. When a budget monitoring report is received under section 71 and/or 72 of the MFMA, the Mayor must check whether the budget is being implemented in accordance with the SDBIP. If it is decided to amend the SDBIP, any revisions to the service delivery targets and performance indicators must be made with the approval of Council following an adjustments budget.

The Mayor must issue instructions to the Accounting Officer to ensure that the budget is implemented in terms of the SDBIP. The revised SDBIP must be promptly made available to the public.

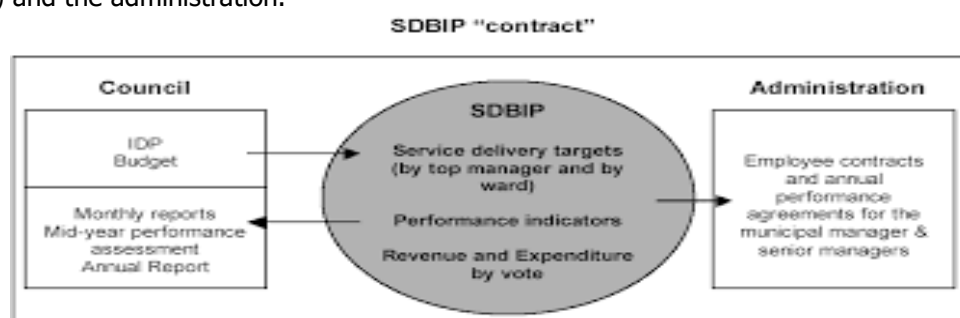
Section 71 and 72 budget monitoring reports required under the MFMA should provide a consolidated analysis of the Municipality's financial position including year-end projections. As detailed earlier, the Mayor must consider these reports under Section 54 of the MFMA and then make a decision as to whether the SDBIP should be amended.

The Adjustments Budget concept is governed by various provisions in the MFMA and is aimed at instilling and establishing an increased level of discipline, responsibility and accountability in the municipality's finances. In simple terms, funds can be transferred within a vote but any movements between votes can only be agreed by an adjustments budget.

At the end of each quarter, Directors must supply the Municipal Manager with the actual performance against each of the performance indicator targets. This information must be submitted to the Mayor by the 10th working day after each quarter along with the budget monitoring information for that quarter as provided by Budget & Treasury Office.

If the actual performance on any indicator varies from the planned performance the Municipal Manager can ask the responsible Director for a written report asking for an explanation of the variance and, if the performance is worse than projected, what measures have been put in place to ensure that the projected level of performance can be met in the future. The Municipal Manager will then review the report and decide whether the SDBIP should be amended and advise the Mayor accordingly.

The following diagram gives a snapshot of the link of the SDBIP between the mayor, council (executive) and the administration.



4. REPORTING ON SDBIP

This section covers reporting on the SDBIP as a way of linking the SDBIP with the oversight and monitoring operations of the Municipal administration.

Various reporting requirements are outlined in the MFMA. Both the Mayor and the accounting officer have clear roles to play in preparing and presenting these reports. The SDBIP provides an excellent basis for generating the reports for which MFMA requires. The reports then allow the Letsemeng Local Council (Ward and Proportional Representative Councillors) to monitor the implementation of service delivery programmes and initiatives across the Municipality.

4.1 Monthly Projections of revenue to be collected for each source

Monthly Reporting

Section 71 of the MFMA stipulates that reporting on actual revenue targets and spending against the budget should occur on a monthly basis. This reporting must be conducted by the accounting officer of a municipality no later than 10 working days, after the end of each month.

Reporting must include the following:

- Actual revenue, per source;
- Actual borrowings;
- Actual expenditure, per vote;
- Actual capital expenditure, per vote
- The amount of any allocations received

If necessary, explanation of the following must be included in the monthly reports:

- Any material variances from the municipality's projected revenue by source, and from the municipality's expenditure projections per vote
- Any material variances from the service delivery and budget implementation plan and;
- Any remedial or corrective steps taken or to be taken to ensure that the projected revenue and expenditure remain within the municipalities approved budget.

The failure to collect its revenue as budgeted will severely impact on the municipality's ability to provide services to the community. The municipality therefore has to institute measures to achieve its monthly revenue targets for each source. These measures will enable the municipality to assess its cash flow on a monthly basis with a view to undertaking contingency plans should there be a cash flow shortage or alternatively invest surplus cash. Furthermore, the effectiveness of credit control policies and procedures can be monitored with appropriate action taken if considered necessary.

Monthly projections of expenditure and revenue for each vote

The monthly projection of revenue and expenditure per vote relate to the cash paid and reconciles with the cash flow statement adopted with the budget. The focus under this component is a monthly projection per vote in addition to projections by source. When reviewing budget projections against actual, it is useful to consider revenue and expenditure per vote to gain a more complete picture of budget projections against actuals.

4.2 Quarterly projections of service delivery targets and performance indicators for each vote

This component of the SDBIP requires non-financial measurable performance objectives in the form of service delivery targets and other indicators of performance. The focus is on outputs rather than inputs. Service delivery

targets relate to the level and standard of service being provided to the community and include the addressing of backlogs in basic services.

Section 52 (d) of the MFMA compels the Mayor to submit a report to council on the implementation of the budget and the financial situation of the municipality within 30 days of the end of each quarter. The quarterly performance projections captured in the SDBIP form the basis for the Mayor's quarterly report.

4.3 Mid-year Reporting

Section 72(1) (a) of the MFMA outlines the requirements for mid-year reporting. The accounting officer is required by the 25th of January of each year to assess the performance of the municipality during the first half of the year taking into account:

- The monthly statements referred to in section 71 of the first half of the year
- The municipalities service delivery performance during the first half of the financial year, and the service delivery targets, and performance indicators set in the SDBIP;

4.4 Ward information for expenditure and service delivery

Under this component, the capital budget of the municipality will be depicted showing all wards where capital projects will be undertaken. The municipality depends heavily on grant funding for capital expenditure purposes, as such not all wards are covered (i.e. not in all wards there will be capital projects being undertaken).

4.5 Detailed capital budget over three years

Information detailing infrastructural projects containing project description and anticipated capital costs over the three-year period. A summary of capital projects per the IDP plan is available on Council's website. The procurement process is an important component to ensure effective and timely infrastructure / capital service delivery.

5. LETSEMENG STRATEGIC SCORECARD

Letsemeng Local Municipality Objectives

LDO1	Accelerated and improved basic service delivery to communities
LDO2	Financial viability and sustainability
LDO3	Good governance and Public Participation
LDO4	Facilitating economic development and job creation
LDO5	Improving Municipal Infrastructure
LDO6	Fighting poverty and building safe, secure and sustainable communities
LDO7	Improving Skills development to raise productivity

The Letsemeng Local Municipality will embark on the following high-level objectives to turn the Local Municipality around:

- Improving Revenue collection from an annual average of 45% to 75% within the 2024/2025 FY
- Improving Billing System and ensuring that accounts are posted on time to all customers
- Inculcate a culture of payment amongst residents within the remit of Operation Patala to support the improved revenue collection objectives of the municipality;

- Implement sound and prudent Financial Management to ensure financial viability, accountability and sustainability of the municipality;
- Improve on the qualified municipal audit outcome to an unqualified audit and put systems in place to maintain the status quo *thereafter*;
- Facilitate prompt upgrading of service delivery infrastructure assets and strive to attain 100% expenditure rate on all capital programme year on year;
- Ensure provision of reliable water supply services throughout the municipality in partnership with the Department of Water and Sanitation
- Ensure provision of basic sanitation services by upgrading bucket and VIP toilets to basic sanitation through prompt implementation of basic sanitation projects in partnership with DWS and FS Human Settlement Departments;
- Accelerate and improve Service delivery standards to Communities;
- Improve and maintain all existing municipal Infrastructure assets
- Ensure reduction of water and electricity line losses;
- Ensure effective implementation of Integrated Waste Management – illegal dumps, public cleansing, effective operations and maintenance of landfill sites;
- Develop and implement land acquisition, retention and release strategy to ignite development and thus broaden the revenue base of the municipality;
- Avail municipal land for high impact developmental job creation projects including participating in effective Public Private Partnerships especially in labour intensive sectors such as agriculture amongst others
- Implement and cascade Performance Management System to all levels in line with the Municipal Staff Regulation to improve on Municipal Performance, Accountability, Compliance and Good Governance.

LETSEMENG TOP LAYER SDBIP

DIRECTORATE: OFFICE OF THE MUNICIPAL MANAGER

TL KPI REF	IDP Ref	KPA	KPI	CALCULATION	WARD	ANNUAL TARGET	2025/26 QUARTERLY TARGET				KPI TARGET TYPE	INDICATOR TYPE	PORTFOLIO OF EVIDENCE
							Q1	Q2	Q3	Q4			
OMM1	LDO3	GGPP	Review the Risk-Based Internal Audit Plan (RBAP) and submit to the Audit Committee by 30 June 2026	Number of RBAP (Risk Based Audit Plan) reviewed and submitted to Audit Committee by 30 June 2026	ALL	4 MPAC Meetings held by 30 June 2026	N/A	N/A	N/A	1	Number	Output	RBAP submitted and Council Resolution
OMM2	LDO3	GGPP	Number of MPAC Meetings held by 30 June 2025	Total number of meetings held	ALL	4 MPAC Meetings held by 30 June 2026	1	1	1	1	Number	Output	Quarterly Minutes & Attendance Registers
OMM3	LDO3	GGPP	Number of Audit Action Plan reports submitted to Audit Committee by 30 June 2026	No of reports submitted	ALL	4 Audit Action Plan Reports submitted to Audit Committee by 30 June 2025	1	1	1	1	Number	Output	Quarterly Minutes & Attendance Registers
OMM4	LDO3	GGPP	No. of audit committees held per annum	No of meetings held	ALL	4 Audit Committee Meetings held by 30 June 2026	1	1	1	1	Number	Output	Quarterly Minutes & Attendance Registers
OMM5	LDO3	GGPP	Submit the strategic risk register to Council by 30 June 2026	Number of strategic risk registers submitted to Council by 30 June 2026	ALL	2 Strategic risk registers submitted to Council by 30 June 2026	N/A	1	N/A	1	Number	Output	Risk registers submitted and Council Resolutions
OMM6	LDO3	GGPP	Number of Risk Committee Meetings held by 30 June 2026.	No of meetings held	ALL	4 Risk Committee Meetings held by 30 June 2022	1	1	1	1	Number	Output	Risk Committee Meeting minutes
OMM7	LDO3	GGPP	Number of Risk Management reports Submitted to the RMC by 30 June 2026.	No of reports submitted	ALL	4 Risk Management Implementation Reports submitted to the RMC by 30 June 2026	1	1	1	1	Number	Output	Council resolution
OMM8	LDO3	GGPP	Annual Report tabled in council on or before 31 Jan 2026	No of reports submitted	ALL	Annual Report tabled on 25 Jan 2026	N/A	N/A	1	N/A	Number	Output	Council resolution
OMM9	LDO3	GGPP	Annual review of IDP completed before the end of May of each year	Number of final IDP submitted to council for adoption by 31 May 2026	ALL	Draft reviewed IDP completed by 31 May 2026	N/A	N/A	N/A	1	Number	Output	Council resolution
OMM10	LDO2	FVM	Number of AGSA audit findings / actions implemented by 30 June 2026.	Number of adverse findings corrected	ALL	100% implementation of 2023-2024 financial year total audit findings and 50% implementation of 2024-2025 total	N/A	N/A	N/A	100 %	Percentage	Output	Quarterly progress reports submitted to Council.



						audit findings by 30 June 2026							
OMM11	LDO3	GGPP	Number of Performance Assessment Reports submitted by 30 June 2025	No of reports submitted	ALL	4 informal performance assessment reports by 30 June 2026	1	1	1	1	Number	Output	Q1: Signed 2024/2025 Annual Performance Assessment Report
													Q2: Signed 2025/2026 Quarter 1 informal performance assessment report
													Q3: Signed 2024/2025 Midterm Performance Assessment Report
													Q4: Signed 2024/2025 Quarter 3 informal performance assessment report
OMM12	LDO3	GGPP	Submit the Draft IDP to Council by 31 March 2026	No of and Date draft IDP Submitted to Council	All	1 Reviewed Draft IDPs submitted to Council by 31 March 2026	N/A	N/A	1	N/A	Number	Output	1 reviewed IDP submitted on or before 31 March 2026
OMM13	LDO3	GGPP	Submit the Final Annual Report to Council by 31 March 2026	Number of Final Annual Reports submitted to Council by 31 March 2026	All	1 Annual Report submitted by 31 March 2026	N/A	N/A	1	N/A	Number	Output	1 AR submitted on or before 31 March 2026
OMM14	LDO1	SDID	% of a municipality's capital budget actually spent on capital projects identified for a particular financial year in terms of the municipality's integrated development plan (MFMA Circular 71)	% of a municipality's capital budget spent on capital projects identified for a particular financial year in terms of the municipality's integrated development plan (MFMA Circular 71)	ALL	100% expenditure of the municipality's CAPEX Budget	10%	30%	70%	95%	Percentage	Outcome	Quarterly expenditure reports submitted to the Council
OMM15	LDO3	GGPP	% of Council Resolutions implemented within prescribed timeframe stipulated on resolution register	No. of council resolutions implemented within time frame divided by total No. of resolutions	ALL	95%	95%	95%	95%	95%	Percentage		Quarterly Execution list and reports submitted to council
OMM16	LDO7	MTID	No. of performance audits undertaken	Sum of performance audits	All	2	N/A	1	N/A	1	Number	Output	Council resolutions approving the performance audits done
OMM17	LDO7	MTID	Submit quarterly reports to council on the actual performance in terms of the Top Layer SDBIP	No. of SDBIP Top Layer performance reports submitted to council	All	4	1	1	1	1	Number	Output	1st Quarter : 2024/25 Annual performance assessments



													2nd Quarter: First quarter performance assessments 3rd Quarter: Second quarter performance assessments 4th Quarter: Third quarter performance assessments
OMM18	LDO3	GGPP	Submit the previous financial year annual report at the end of Aug annually	Annual Report	All	1 report submitted	1	N/A	N/A	N/A	Number	Output	Proof of Submission
OMM19	LDO3	GGPP	Annual Review of PMS by the end of 30 May annually	PMS Framework	All	1	N/A	N/A	N/A	1	Number	Output	Council Resolution approving the reviewed PMS Framework
OMM20	LDO3	GGPP	Sign and conclude Performance Agreement for Managers directly accountable to the MM.	No of performance agreements signed	All	4 performance agreements signed	4	N/A	N/A	N/A	Number	Output	4 Signed performance agreements signed and submitted to the Council
OMM21	LDO3	GGPP	Conduct quarterly Performance Evaluation for Managers directly accountable to the MM	No of performance evaluations completed	All	4 Assessments completed	4	4	4	4	Number	Output	1st Quarter: 2024/25 Annual performance assessments
OMM22	LDO4	LED	No. of jobs created through the municipality's LED, EPWP and other initiatives (Reg 796)	Sum of jobs created per year	All								2nd Quarter: First quarter performance assessments



DIRECTORATE: CORPORATE SERVICES

TL KPI REF	IDP Ref	KPA	KPI	CALCULATION	WARD	ANNUAL TARGET	2025/26 QUARTERLY TARGET				KPI TARGET TYPE	INDICATOR TYPE	PORTFOLIO OF EVIDENCE
							Q1	Q2	Q3	Q4			
CS1	LDO3	GGPP	% of agendas for scheduled meetings distributed to Councillors and officials at least 48 hours before the meeting	No. of agendas distributed 48 hours before the meeting divided by the total No. of agendas distributed	All	90% distributed within the time frame	100%	100%	100%	100%	Percentage	Outcome	Distribution list indicating time of distribution or delivery
CS2	LDO3	GGPP	% of Council resolutions distributed within 7 working days after each meeting	No. of council resolutions distributed within 7 days after each council meeting divided by No. of council resolutions taken	All	100% of council resolutions distributed	100%	100%	100%	100%	Percentage	Outcome	Proof of distribution
CS3	LDO3	GGPP	Annual council schedule compiled and approved by end of June each year	Annual Schedule provided on or before due date	All	1 Schedule submitted	N/A	N/A	N/A	1	Number	Output	Council Resolution re Approval
CS4	LDO3	MTID	% of Council Resolutions implemented within prescribed timeframe stipulated on resolution register	No. of council resolutions implemented within time frame divided by total No. of resolutions	All	95% of resolution implemented within time frame	95%	95%	95%	95%	Percentage	Outcome	Proof of execution. Execution list submitted to council
CS5	LDO3	MTID	No. of quarterly reports to Council on the tracking of council resolutions (submitted at the end of each quarter - Sept, Dec, Mar & Apr)	No. of reports submitted.	All	4 reports submitted	1	1	1	1	Number	Output	Council Agenda
CS6	LDO3	MTID	WSP, annual training report (ATR) & PIVOTAL report compiled and submitted to LGSETA on 30 April each year.	Date annual training report and WSP submitted to the LGSETA	All	1 report submitted on or before 30 April 2025	N/A	N/A	N/A	1	Number	Output	Proof of submission and acknowledgement of receipt
CS7	LDO2	MTID	No. of EE Reports submitted to Department of Labour by 15 January each year [EEA2 and EEA4]	Sum of reports submitted	All	2 reports submitted	N/A	N/A	2	N/A	Number	Output	Proof of Submission of the EE2 and EEA4 reports
CS8	LDO2	MTID	Review of EE Plan and numerical goals and targets by 30 Sept 2025	Revised EE Plan and Council Resolution	All	1 reviewed plan approved	1	N/A	N/A	N/A	Number	Output	Council resolution where plan is approved
CS9	LDO3	MTID	% of Full Time Equivalent posts on the organogram vacant	No. of vacant posts divided by Total No. of posts	All	>15%	>15%	>15%	>15%	>15%	Percentage	Outcome	Vacancy list and report to Council
CS10	LDO4	MFVM	Total overtime hours as a percentage of all work hours	Overtime hours worked divided by total hours worked	All	> 5% and ≤ 8%	> 5% and ≤ 8%	> 5% and ≤ 8%	> 5% and ≤ 8%	> 5% and ≤ 8%	Percentage	Outcome	Overtime report
CS11	LDO1	MTID	No. of LLF meetings held per annum	Sum of LLF meetings held per year	All	4 LLF Meetings held (1 per quarter)	1	1	1	1	Number	Output	LLF Agenda and Minutes
CS12	LD07	MTID	95% of a municipality's training budget actually spent on implementing its workplace skills plan;	R value spent on training divided by total training budget value of the municipality	All	95% per annum	0%	30%	60%	95%	Percentage	Input	Financial report from Budget
CS13	LDO4	MFVM	Develop departmental procurement plan and submit to Municipal Manager for approval on a quarterly basis	Number of departmental procurement plan developed and submitted to Municipal Manager for approval on a quarterly basis	All	4	1	1	1	1	Number	Output	Acknowledgement and a signed procurement plan
CS14	LDO4	MFVM	Effective asset management	Number of reports on asset count on a quarterly basis	All	4	1	1	1	1	Number	Output	Report on asset count



CS15	LD07	MTID	% of people from employment equity target groups employed in the three highest levels of management in compliance with a municipality's approved employment equity plan	No of employee's from designated groups in three highest levels of management divided by total number of employees in three highest levels of management	All	90%	90%	90%	90%	90%	Percentage	Output	EEA4 Report submitted to Council
CS16	LD07	MTID	Capable workforce	Number of employees who received training	All	50	N/A	N/A	N/A	50	Number	Output	ATR Report submitted to Council and Council Minutes
CS17	LD07	MTID	Safe and secure work environment	Number of OHS committee meetings held bi- annually	All	4	1	1	1	1	Number	Input	Minutes of OHSA Meetings held



DIRECTORATE: FINANCIAL SERVICES

TL KPI REF	IDP Ref	KPA	KPI	CALCULATION	WARD	ANNUAL TARGET	2025/26 QUARTERLY TARGET				KPI TARGET TYPE	INDICATOR TYPE	PORTFOLIO OF EVIDENCE
							Q1	Q2	Q3	Q4			
FS1	LDO2	MFVM	Compliant annual budget (MTREF) compiled and approved by end of May each year	Actual date budget approved	All	1	N/A	N/A	N/A	1	Number	Output	Council Resolution
FS2	LDO2	MFVM	Municipal funded budget	Number of adjustment budgets submitted to council for adoption on or before 28 February 2025	All	1	N/A	N/A	1	N/A	Number	Output	Council resolution for adoption of adjustment budget
FS3	LDO2	MFVM	Mid-year budget assessment and budget adjustments report submitted on or before 25 January each year (s72 of MFMA)	Date Mid-year assessment submitted	All	1	N/A	N/A	1	N/A	Number	Output	Council Resolution
FS4	LDO2	MFVM	No. of monthly budget statements (s71 of MFMA) are compiled and submitted to the Mayor by No. later than 10 working days after the end of each month	Working days taken to submit s71 report after end of month	All	12	3	3	3	3	Number	Output	Monthly reports
FS5	LDO2	MFVM	Submit Section 52d reports to Council within 30 days after the end of each quarter	Number of Section 52d reports submitted to Council within 30 days after the end of each quarter	All	4	1	1	1	1	Number	Output	Section 52d reports and Council resolution
FS6	LDO2	MFVM	Effective expenditure management	Number of expenditure management reports submitted to Municipal Manager for approval on a quarterly basis	All	4	1	1	1	1	Number	Output	Number of expenditure management reports submitted to Municipal Manager for approval on a quarterly basis
FS7	LDO2	MFVM	Effective revenue management	Number of income management reports submitted to Municipal Manager for approval on a quarterly basis	All	4	1	1	1	1	Number	Output	Number of income management reports submitted to Municipal Manager for approval on a quarterly basis
FS8	LDO2	MFVM	Effective internal control and compliance	Number of reports on unauthorized expenditure submitted to MPAC for investigation quarterly	All	4	1	1	1	1	Number	Output	Unauthorized expenditure report
FS9	LDO2	MFVM	Effective internal control and compliance	Number of reports on wasteful expenditure submitted to MPAC for investigation on a quarterly basis	All	4	1	1	1	1	Number	Output	Wasteful expenditure report
FS10	LDO2	MFVM	Effective internal control and compliance	Number of reports on fruitless expenditure submitted to MPAC for investigation on a quarterly basis	All	4	1	1	1	1	Number	Output	Fruitless expenditure report



FS11	LDO2	MFVM	Annual Financial Statement submitted to the Auditor-General by the end of 31 August 2025	Number of Annual Financial Statements submitted to the Auditor-General by 31 August 2025	All	1	1	N/A	N/A	N/A	Number	Output	Proof of Submission and acknowledgement of receipt
FS12	LDO2	MFVM	No. of SCM reports submitted to council	Sum of reports submitted	All	4	1	1	1	1	Number	Output	Quarterly reports submitted to Council
FS13	LDO2	MFVM	Effective Supply Chain Management	Number of irregular expenditure reports submitted to council for approval on a quarterly basis	All	4	1	1	1	1	Number	Output	Quarterly reports submitted to Council
FS14	LDO2	MFVM	Effective Supply Chain Management	Number of deviation reports on the procurement process submitted to Municipal Manager for acknowledgement quarterly	All	4	1	1	1	1	Number	Output	Quarterly reports submitted to MM
FS15	LDO2	MFVM	Effective Supply Chain Management	Reports on awards above R100 000 submitted to Municipal Manager for approval on a quarterly basis	All	4	1	1	1	1	Number	Output	Quarterly reports submitted to MM
FS16	LDO2	MFVM	% payment of municipal accounts by municipal employees	No. of municipal employees/divided by No. of employees paying accounts	All	100%	100%	100%	100%	100%	Percentage	Outcome	Payment list and quarterly report submitted to Council.
FS17	LDO2	MFVM	% payment of municipal accounts by councillors	No. of councillors/divided by No. of councillors paying accounts	All	100%	100%	100%	100%	100%	Percentage	Outcome	Payment list and quarterly report submitted to Council.
FS18	LDO7	MTID	% of Council Resolutions implemented within prescribed timeframe stipulated on resolution register	No. of council resolutions implemented within time frame divided by total No. of resolutions	All	95%	95%	95%	95%	95%	Percentage	Output	Execution list submitted quarterly to Council
FS19	LDO2	MFVM	The percentage of the Directorate: Financial Services capital budget actually spent on capital projects by 30 June 2026 (Actual amount spent on projects / Total amount budgeted for capital projects less savings) X100}	Percentage of the Directorate: Financial Services capital budget actually spent on capital projects by 30 June 2026	All	95% per Annum	10%	30%	60%	95%	Percentage	Output	Quarterly expenditure report
FS22	LDO2	MFVM	Financial viability measured in terms of outstanding service debtors as on 30 June 2026 (Total outstanding service debtors / revenue received for services) (Reg 796)	Service debtors to revenue as on 30 June 2026 - (Total outstanding service debtors / revenue received for services)	All	27%	27%	27%	27%	27%	Number	Outcome	Sec 71 Report
FS23	LDO1	BSD	Registered indigent formal households with access to free basic water (NKPI Proxy - MSA, Reg. S10(a), (b) - Provide free basic water to indigent households	No. of HH that are registered as indigent receiving free basic water	All	2500	3000	4000	4500	5 000	Number	Outcome	Indigent Register



FS24	LDO1	BSD	Registered indigent formal households with access to free basic sanitation (NKPI Proxy - MSA, Reg. S10(a), (b))-Provide free basic sanitation to indigent households	No. of HH that are registered as indigent receiving free basic sanitation	All	2500	3000	4000	4500	5 000	Number	Outcome	Indigent Register
FS25	LDO1	BSD	(NKPI Proxy - MSA, Reg. S10(a), (b) Provide free basic electricity to indigent households	No. of HH that are registered as indigent receiving free basic electricity	All	2500	3000	4000	4500	5 000	Number	Outcome	Indigent Register
FS26	LDO1	BSD	Formal households with access to refuse removal (NKPI Proxy - MSA, Reg. S10(a))-Provide free basic refuse removal to indigent households	No. of HH that are registered as indigent receiving free basic refuse	All	2500	3000	4000	4500	5 000	Number	Outcome	Indigent Register
FS27	LDO2	MFVM	% of consumer debtors revenue collected (actual total collections as a percentage of total levies/billings)	Collected Revenue / Billed Revenue x 100	All	60%	60%	75%	75%	75%	Percentage	Outcome	Section 71 Report
FS28	LDO2	MFVM	Develop departmental procurement plan and submit to Municipal Manager for approval on a quarterly basis	Number of departmental procurement plan developed and submitted to Municipal Manager for approval on a quarterly basis	All	4	1	1	1	1	Number	Output	Acknowledgement and a signed procurement plan
FS29	LDO2	MFVM	Effective asset management	Number of asset registers updated and submitted to AGSA on or before 31 August 2025	All	1	1	N/A	N/A	N/A	Number	Output	Proof of submission and acknowledgement of receipt
FS30	LDO2	MFVM	Effective asset management	Number of reports on asset count on a quarterly basis	All	4	1	1	1	1	Number	Output	Report on asset count
FS31	LDO3	GGPP	% of council resolution allocated to the Directorate implemented within the prescribed timeframe	Council Resolutions Implemented/No of Council Resolutions taken	All	100%	100%	100%	100%	100%	Percentage	Output	Resolution Register
FS32	LDO3	GGPP	Conduct Budget steering committee meetings in line with the municipal budget reporting regulation	Number of Budget steering committee meetings held in line with the municipal budget reporting regulation	All	4	1	1	1	1	Number	Output	Agenda and Minutes of the Committee



DIRECTORATE: TECHNICAL SERVICES

TL KPI REF	IDP Ref	KPA	KPI	CALCULATION	WARD	ANNUAL TARGET	2025/26 QUARTERLY TARGET				KPI TARGET TYPE	INDICATOR TYPE	PORTFOLIO OF EVIDENCE
							Q1	Q2	Q3	Q4			
TS1	LDO2	MFVM	To reduce water loss in distribution to 20%. (MFMA Circular 71)	(No. of Kilolitres Water Purchased or Purified - No. of Kilolitres Water Sold) / No. of Kilolitres Water Purchased or Purified × 100	All	20% of water losses, measured by 30 June 2026	20%	20%	20%	20%	Percentage	Outcome	Quarterly reports submitted to council
TS2	LDO2	MFVM	% of the roads and storm water maintenance budget spent by the end of June	Actual expenditure on maintenance divided by the total approved maintenance budget	All	95%	10%	30%	60%	95%	Percentage	Output	Quarterly reports submitted to council
TS3	LDO2	MFVM	Limit unaccounted electricity to 10% by 30 June 2026	(Number of Electricity Units Purchased and/or Generated- Number of Electricity Units Sold (incl. Free basic electricity)) / Number of Electricity Units Purchased and/or generated) × 100}	All	10% of average electricity losses, measured by 30 June 2026	10%	10%	10%	10%	Percentage	Outcome	Quarterly reports submitted to Council
TS4	LDO1	BSD	Waste water quality measured i.t.o. the Department of Water and Sanitation's (DWS) license conditions for physical and micro parameters	Percentage wastewater quality compliance reports/ analysis certificates received and tabled at EXCO on quarterly basis	All	70%	70%	70%	70%	70%	Percentage	Outcome	Water Quality reports submitted to council
TS5	LDO1	BSD	95% water quality level obtained as per SANS 241 physical & micro parameters as on 31 Dec 2025 and 30 Jun 2026	Percentage water quality level as on 31 Dec 2025 and 30 June 2026	All	90%	90%	90%	90%	90%	Percentage	Outcome	Water Quality reports submitted to council
TS6	LDO1	BSD	Formal households with access to water (NKPI Proxy - MSA, Reg. S10(a))-Number of formal households that receive piped water (credit & pre-paid water) that is connected to the municipal water infrastructure network as on 30 June 2026	Number of households which are billed for water or have prepaid meters as on 30 June 2026	All		N/A	N/A	N/A		Number	Outcome	Billing Register
TS7	LDO1	BSD	Formal households with access to electricity (NKPI Proxy - MSA, Reg. S10(a)) - Number of formal households connected to the municipal electrical infrastructure network (credit & prepaid electrical metering) (Excl. Eskom areas) as on 30 June 2026	Number of households billed for electricity or have prepaid meters (Excl. Eskom areas) as on 30 June 2026	All		N/A	N/A	N/A		Number	Outcome	Billing Register



TS8	LDO1	BSD	Formal households with access to sanitation (NKPI) Proxy - MSA, Reg. S10(a))- Number of formal households connected to the municipal waste water sanitation/ sewerage network for sewerage service, irrespective of number of water closets (toilets) as on 30 June 2026	Number of households which are billed for sewerage as on 30 June 2026	All		N/A	N/A	N/A		Number	Outcome	Billing Register
TS9	LDO1	BSD	Spend 95% of MIG conditional grant to upgrade infrastructure by 30 June 2026 [Total amount spent/ Total amount allocated) x100]	Percentage of MIG conditional grant spent by 30 June 2026	All	95%	0%	40%	55%	95%	Percentage	Outcome	MIG expenditure report
TS10	LDO1	BSD	% of budget spend on INEP grants	Percentage spending on DOE on or 30 June 2026	All	95%	0%	40%	55%	95%	Percentage	Outcome	DOE expenditure report
TS11	LDO1	BSD	Budget spend on EPWP grant	Percentage spending on EPWP on or 30 June 2026	All	95%	0%	40%	55%	95%	Percentage	Outcome	EPWP expenditure report
TS12	LDO1	BSD	Budget spend on WSIG grant	Percentage spending on WSIG on or 30 June 2026	All	95%	0%	40%	55%	95%	Percentage	Outcome	RBIG expenditure report
TS13	LDO3	GGPP	Submit MIG performance and expenditure reports to CoGTA, National and Provincial Treasury	Number of MIG expenditure reports submitted to CoGTA	All	12	3	3	3	3	Number	Output	MIG performance progress and expenditure report. Proof of submission to CoGTA, National and Provincial Treasury
TS14	LDO3	GGPP	Submit WSIG performance and expenditure reports to DWS, CoGTA, National and Provincial Treasury	Number of WSIG performance and expenditure reports to DWS, CoGTA, National and Provincial Treasury	All	12	3	3	3	3	Number	Output	WSIG performance progress and expenditure reports to DWS, COGTA, National and Provincial Treasury. Proof of submission to CoGTA, National and Provincial Treasury
TS15	LDO3	GGPP	Submit INEP performance and expenditure reports to DOE	Number of INEP expenditure reports submitted to DOE	All	12	3	3	3	3	Number	Output	MIG performance progress and expenditure report Proof of submission to CoGTA, National and Provincial Treasury
TS16	LDO4	MFVM	Develop departmental procurement plan and submit to Municipal Manager for approval on a quarterly basis	Number of departmental procurement plan developed and submitted to Municipal Manager for approval on a quarterly basis	All	4	1	1	1	1	Number	Output	Acknowledgement and a signed procurement plan



TS17	LD0	MFV M	Effective asset management	Number of reports on asset count on a quarterly basis	All	4	1	1	1	1	Number	Output	Report on asset count
TS18	LD05	BSD	Upgrading of bulk sewer lines in Relebohile/Luckhoff by June 2026	% of the budget spend on the upgrading of bulk sewer lines in Relebohile/Luckhoff by June 2026	All	50%	N/A	N/A	35%	50%	Percentage	Output	Performance and expenditure progress reports
TS19	LD05	BSD	Refurbishment of Waste Treatment Plant Koffiefontein by July 2026	% of the budget spend on the Refurbishment of Waste Treatment Plant Koffiefontein by July 2026	All	100%	25%	50%	75%	100 %	Percentage	Output	Performance and expenditure progress reports
TS20	LD05	BSD	Construction of waterborne sewer Diamanthoogte/Koffiefontein by June 2026	% of the budget spend on the construction of waterborne sewer in Koffiefontein	All	50%	N/A	N/A	35%	50%	Percentage	Output	Performance and expenditure progress reports
TS21	LD05	BSD	Refurbishment of the sports facility in Bolokanang/Petrusburg by July 2026	% of budget spend on the Refurbishment of the sports facility Bolokanang/ Petrusburg by July 2025	All	100%	100 %	N/A	N/A	N/A	Percentage	Output	Performance and expenditure progress reports
TS22	LD05	BSD	Refurbishment of the sports facility in Ditlhake/Koffiefontein by July 2026	% of budget spend on the Refurbishment of the sports facility in Ditlhake/ Koffiefontein by July 2026	All	100%	25%	50%	75%	100 %	Percentage	Output	Performance and expenditure progress reports
TS23	LD05	BSD	Report on the Construction of 4 High Mast Lights in Ratanang/Jacobsdal by July 2025	% of budget spend on the Construction of 4 High Mast Lights in Ratanang/Jacobsdal by July 2025	All	100%	100 %	N/A	N/A	N/A	Percentage	Output	Performance and expenditure progress reports
TS24	LD05	BSD	Electrification of 233 new households in Phambili/Jacobsdal by July 2026	% of the budget spend on Electrification of 233 new households in Phambili/Jacobsdal by July 2026	All	100%	25%	50%	75%	100 %	Percentage	Output	Performance and expenditure progress reports
TS25	LD05	BSD	Electrification of Ext 7 in Bolokanang/Petrusburg by July 2026	% of the budget spend on the electrification of Ext 7 in Bolokanang/Petrusburg by July 2026	All	100%	25%	50%	75%	100 %	Percentage	Output	Performance and expenditure progress reports
TS26	LD05	BSD	Conduct electricity meter audit per town by June 2026	% of electricity meter audited conducted by end June 2026	All	100%	25%	50%	75%	100 %	Percentage	Output	Performance and expenditure progress reports
TS27	LD05	BSD	Upgrading of 1.3 km access road and storm water drainage in Diamanthoogte/Koffiefontein by July 2025	% of budget spent on the Upgrading of 1.3 km access road and storm water drainage in Diamanthoogte/ Koffiefontein by July 2025	All	100%	100 %	N/A	N/A	N/A	Percentage	Output	Performance and expenditure progress reports
TS28	LD05	BSD	Rehabilitation of storm water drainage in Bolokanang /Petrusburg by July 2026	% of budget spent on the Rehabilitation of storm water drainage in Bolokanang/ Petrusburg by July 2026	All	100%	25%	50%	75%	100 %	Percentage	Output	Performance and expenditure progress reports
TS29	LD03	GGPP	% of council resolution allocated to the Directorate implemented within the prescribed timeframe	Council Resolutions Implemented/No of Council Resolutions taken	All	95%	95%	95%	95%	95%	Percentage	Outcome	Council execution list submitted quarterly to Council



DIRECTORATE: COMMUNITY SERVICES

TL KPI REF	IDP Ref	KPA	KPI	CALCULATION	WARD	ANNUAL TARGET	2025/26 QUARTERLY TARGET				KPI TARGET TYPE	INDICATOR TYPE	PORTFOLIO OF EVIDENCE
							Q1	Q2	Q3	Q4			
CS1	LDO1	BSD	No. of HH in formal areas meet minimum refuse removal standards (at least once a week)	Sum of HH with access to refuse	All	Director Community Services		N/A	N/A	N/A	Number	Outcome	Technical Report
CS2	LDO6	BSD	Develop an Integrated Human Settlement Plan (Housing Strategy) and submit draft to Council by end June 2026	Date strategy approved	All	1	1	N/A	N/A	N/A	Number	Output	Council Resolution
CS3	LDO6	BSD	Develop a Spatial Development Framework on or before 30 June 2026 and submit to Council for approval	Date strategy approved	All	1	1	N/A	N/A	N/A	Number	Output	Council Resolution
CS4	LDO6	BSD	Updated the human settlement Erven waiting list.	Number of updated human settlement Erven waiting list.	All	4	1	1	1	1	Number	Output	Waiting list submitted to council
CS5	LDO6	BSD	Land audit for municipal and private owned land	Number of land audit reports on the municipal and private owned land conducted	All	4	1	1	1	1	Number	Output	Report submitted to council
CS6	LDO6	BSD	Conducting building inspections by June 2026	Number of reports on building inspections conducted by June 2026	All	4	4	1	1	1	Number	Output	Quarterly reports submitted to Council
CS7	LDO6	BSD	% of land use applications submitted within 60 days of receipt	Land use applications received and submitted within 60 days divided by total correct applications received	All	90%	90%	90%	90%	90%	Percentage	Outcome	Land use register
CS8	LDO6	BSD	% of land development applications submitted within 60 days of receipt	Land development applications received and submitted within 60 days divided by total correct applications received	All	90%	90%	90%	90%	90%	Percentage	Outcome	Applications submitted and approved
CS9	LDO6	BSD	% of Building plans approved within 30 days	Building plans approved within 30 days divided by total correct plans received	All	90%	90%	90%	90%	90%	Percentage	Outcome	Building plan register
CS10	LDO5	BSD	Develop a Cemetery Master Plan by 30 June 2025	No of master plans developed	All	1	1	N/A	N/A	N/A	Number	Output	Council Resolution approving master plan
CS11	LDO5	BSD	Develop a Sport Infrastructure Master Plan by 30 June 2026	No of master plans developed	All	1	1	N/A	N/A	N/A	Number	Output	Council Resolution approving master plan
CS12	LDO6	BSD	Review the Disaster Management Plan on or before 30 June 2026 and submit to council for approval	Date DMP approved	All	1	1	N/A	N/A	N/A	Number	Output	Council Resolution
CS13	LDO6	BSD	Establish an Internal Disaster Risk Management Advisory Forum by 30 September 2025	Date forum established	All	1	1	N/A	N/A	N/A	Number	Output	Forum minutes and agenda



CS14	LDO6	BSD	Submit a Human Settlements project funding application to the Department of Human Settlements by 30 June 2026	Number of Human Settlements project funding applications submitted by 30 June 2026	All	1	1	N/A	N/A	N/A	Number	Output	Proof of submission
CS15	LDO4	GGPP	% of Council Resolutions implemented within prescribed timeframe stipulated on resolution register	No. of council resolutions implemented within time frame divided by total No. of resolutions	All	95%	95%	95%	95%	95%	Percentage	Outcome	Council execution list
CS16	LDO4	MFVM	Develop departmental procurement plan and submit to Municipal Manager for approval on a quarterly basis	Number of departmental procurement plan developed and submitted to Municipal Manager for approval on a quarterly basis	All	4	4	1	1	1	Number	Output	Acknowledgement and a signed procurement plan
CS17	LDO4	MFVM	Effective asset management	Number of reports on asset count on a quarterly basis	All	4	4	1	1	1	Number	Output	Report on asset count



1.1 Annexure A.: Capital Expenditure

Municipal Infrastructure Grant – Total Budget - R 18 062 000

Description	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	Jan-26	Feb-26	Mar-26	Apr-26	May-26	Jun-26	Total
Project Management Unit		167,560.00	83,780.00	83,780.00	83,780.00	83,780.00	83,780.00	83,780.00	83,780.00	83,780.00	65,300.00		903,100.00
Petrusburg/Bolokanang: Construction of 4 High Mast Lights (MIS:460843)		290,242.82											290,242.82
Jacobsdal/Ratanang: Construction of 4 High Mast Lights (MIS:460842)		310,092.65											310,092.65
Bolokanang/Petrusburg: Upgrading and refurbishment of Sports Facility (MIS:519330)		616,143.26		700,000.00	550,000.00	700,000.00	850,000.00	200,000.00					3,616,143.26
Diamanthoogte/Koffiefontein: Construction of 1.3km paved road and storm water (MIS:525070)		1,371,346.53	1,000,000.00										2,371,346.53
Bolokanang (Petrusburg): Urgent refurbishment of the sewer pump station and rising sewer main (MIS:535674)		777,755.41											777,755.41
Diamanthoogte (Koffiefontein): Construction of 252 toilet structures with yard connections (MIS:510622)											145,047.97	497,932.06	642,980.03
Relebohile (Luckhoff): Upgrading of 1,120m Bulk sewer lines and pump station (MIS:529455)				977,763.00	977,763.00	1,000,000.00	1,320,000.00	812,755.79					5,088,281.79
Bolokanang (Petrusburg): Rehabilitation of stormwater management system - Phase 1 (MIS:545527)										608,009.93	877,023.79	64,233.79	1,549,267.51
Bolokanang/Petrusburg: Upgrading and refurbishment of Sports Facility Phase 2				600,000.00	300,000.00	100,000.00	700,000.00						1,700,000.00
Koffiefontein: Refurbishment of sports facility										270,930.00	270,930.00	270,930.00	812,790.00
Total	-	3,533,140.67	1,083,780.00	2,361,543.00	1,911,543.00	1,883,780.00	2,953,780.00	1,096,535.79	83,780.00	962,719.93	1,358,301.76	833,095.85	18,062,000.00

Water Services Infrastructure Grant – Total Budget – R 23 285 000.00

Description	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	Jan-26	Feb-26	Mar-26	Apr-26	May-26	Jun-26	Total
Koffiefontein: Refurbishment of WTW and. Construction of 4.7ML Reservoir												10,000,000.00	10,000,000.00
Koffiefontein Upgrading of WWTW		1,500,000.00	2,000,000.00	1,200,000.00	1,000,000.00	350,000.00	500,000.00	1,500,000.00	750,000.00	1,400,000.00	585,000.00	2,500,000.00	13,285,000.00
Total	-	1,500,000.00	2,000,000.00	1,200,000.00	1,000,000.00	350,000.00	500,000.00	1,500,000.00	750,000.00	1,400,000.00	585,000.00	12,500,000.00	23,285,000.00

Integrated National Electrification Programme - Total Budget – R 4 845 000.00

Description	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	Jan-26	Feb-26	Mar-26	Apr-26	May-26	Jun-26	Total
Electrification of 233 households connections in Phambili							750,000.00	1,000,000.00	1,500,000.00	500,000.00	150,000.00	145,000.00	4,045,000.00
250KVA,22M,22KV/420V Phambili Bulk Point Supply									400,000.00	200,000.00	100,000.00	100,000.00	800,000.00
Total	-	-	-	-	-	-	750,000.00	1,000,000.00	1,900,000.00	700,000.00	250,000.00	245,000.00	4,845,000.00



1.2 Annexure B: Budgeted Monthly Revenue And Expenditure

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															
Exchange Revenue															
Service charges - Electricity	4,500	4,250	4,137	4,668	3,500	3,800	3,500	4,087	4,100	4,000	4,200	4,300	49,042	51,248	52,529
Service charges - Water	1,536	1,536	1,536	1,536	1,536	1,536	1,536	1,536	1,536	1,536	1,536	1,536	18,430	19,260	19,741
Service charges - Waste Water Management	1,269	1,269	1,269	1,269	1,269	1,269	1,269	1,269	1,269	1,269	1,269	1,269	15,222	15,907	16,419
Service charges - Waste Management	1,226	1,226	1,226	1,226	1,226	1,226	1,226	1,226	1,226	1,226	1,226	1,226	14,711	15,373	15,780
Sale of Goods and Rendering of Services	41	41	41	41	41	41	41	41	41	41	41	41	490	512	525
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	1,331	1,500	1,700	1,750	1,600	1,500	1,750	1,331	1,200	900	750	658	15,970	16,688	17,105
Interest earned from Current and Non Current Assets	30	30	30	30	30	30	30	30	30	30	30	30	359	375	385
Dividends	-	-	-	-	-	-	5	-	-	-	-	12	17	18	18
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	20	45	120	150	75	185	10	15	25	25	15	67	752	786	805
Licence and permits	0	0	0	0	0	0	0	0	0	0	0	0	3	3	3
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Non-Exchange Revenue															
Property rates	2,502	2,502	2,502	2,502	2,502	2,502	2,502	2,502	2,502	2,502	2,502	2,502	30,020	31,371	32,156
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	66	66	66	66	66	66	66	66	66	66	66	66	798	834	855
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	40,000	-	-	-	-	35,000	-	-	21,781	-	-	-	96,781	100,204	104,688
Interest	591	200	250	500	250	1,165	1,182	591	591	591	591	591	7,095	7,414	7,599
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)	53,112	12,665	12,877	13,738	12,095	48,320	13,117	12,694	34,367	12,186	12,226	12,297	249,691	259,994	268,610
Expenditure															
Employee related costs	7,050	7,050	7,050	7,050	7,050	7,050	7,050	7,050	7,050	7,050	7,050	7,050	84,594	88,401	90,611
Remuneration of councillors	436	436	436	436	436	436	436	436	436	436	436	436	5,234	5,469	5,606
Bulk purchases - electricity	5,500	4,800	3,500	3,400	3,744	3,800	3,200	2,500	2,200	2,500	4,000	5,781	44,924	46,946	48,120
Inventory consumed	294	294	294	294	294	294	294	294	294	294	294	294	3,529	3,687	3,780
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	26,038	26,038	27,210	27,890
Depreciation and amortisation	2,612	2,612	2,612	2,612	2,612	2,612	2,612	2,612	2,612	2,612	2,612	2,612	31,347	32,757	33,576
Interest	1,218	1,218	1,218	1,218	1,218	1,218	1,218	1,218	1,218	1,218	1,218	1,218	14,616	14,644	15,303
Contracted services	1,369	1,369	1,369	1,369	1,369	1,369	1,369	1,369	1,369	1,369	1,369	1,369	16,423	17,012	17,373
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	1,142	1,142	1,142	1,142	1,142	1,142	1,142	1,142	1,142	1,142	1,142	1,142	13,708	13,263	13,632
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure	19,621	18,921	17,621	17,521	17,865	17,921	17,321	16,621	16,321	16,621	18,121	45,939	240,412	249,390	255,891
Surplus/(Deficit)	33,491	(6,256)	(4,744)	(3,783)	(5,770)	30,399	(4,204)	(3,927)	18,046	(4,435)	(5,895)	(33,642)	9,278	10,604	12,719



1.3 Annexure C: Budgeted Monthly Revenue and Expenditure (Municipal Vote)

Description	Ref	Budget Year 2025/26												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Revenue by Vote																
Vote 1 - Executive & Council		–	–	–	–	–	–	–	–	–	–	–	–	–	5,213	5,448
Vote 2 - Finance & Administration		43,938	3,912	4,066	4,396	3,921	39,846	4,944	3,933	25,593	3,512	3,352	3,324	144,739	78,431	81,108
Vote 3 - Energy sources		4,500	4,250	4,137	4,668	3,500	3,800	3,500	4,087	4,100	4,000	4,200	4,300	49,042	80,844	83,423
Vote 4 - Environmental Protection		123	123	123	123	123	123	123	123	123	123	123	123	1,471	1,535	1,604
Vote 5 - Water Management		1,536	1,536	1,536	1,536	1,536	1,536	1,536	1,536	1,536	1,536	1,536	1,536	18,430	67,534	69,178
Vote 6 - Waste water management		1,269	1,269	1,269	1,269	1,269	1,269	1,269	1,269	1,269	1,269	1,269	1,269	15,222	22,466	23,178
Vote 7 - Road Transport		–	–	–	–	–	–	–	–	–	–	–	–	–	21,465	22,273
Vote 8 - Waste Management		1,226	1,226	1,226	1,226	1,226	1,226	1,226	1,226	1,226	1,226	1,226	1,226	14,711	30,801	31,818
Vote 9 - Fleet Management		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 10 - Community & Social Services		521	350	521	521	521	521	521	521	521	521	521	521	6,078	6,523	6,817
Total Revenue by Vote		53,112	12,665	12,877	13,738	12,095	48,320	13,117	12,694	34,367	12,186	12,226	12,297	249,693	314,814	324,847
Expenditure by Vote to be appropriated																
Vote 1 - Executive & Council		436	436	436	436	436	436	436	436	436	436	436	436	5,234	15,472	15,805
Vote 2 - Finance & Administration		7,050	7,050	7,050	7,050	7,050	7,050	7,050	7,050	7,050	7,050	7,050	34,457	112,002	111,930	115,048
Vote 3 - Energy sources		5,500	4,800	3,500	3,400	3,744	3,800	3,200	3,867	2,200	2,500	4,000	5,781	46,291	55,929	57,327
Vote 4 - Environmental Protection		244	244	244	1,611	244	244	244	244	244	244	244	244	4,292	3,057	3,133
Vote 5 - Water Management		1,989	622	1,989	622	1,989	622	622	622	1,989	622	622	622	12,936	7,804	7,999
Vote 6 - Waste water management		1,935	3,302	1,935	1,935	1,935	3,302	3,302	1,935	1,935	3,302	1,935	1,935	28,693	24,270	24,877
Vote 7 - Road Transport		491	491	491	491	491	491	491	491	491	491	1,858	491	7,256	6,154	6,308
Vote 8 - Waste Management		806	806	806	806	806	806	806	806	806	806	806	806	9,672	10,107	10,360
Vote 9 - Fleet Management		98	98	98	98	98	98	98	98	98	98	98	98	1,179	1,232	1,263
Vote 10 - Community & Social Services		1,071	1,071	1,071	1,071	1,071	1,071	1,071	1,071	1,071	1,071	1,071	1,071	12,856	13,434	13,770
Total Expenditure by Vote		19,621	18,921	17,621	17,521	17,864	17,921	17,321	16,621	16,321	16,621	18,121	45,942	240,412	249,390	255,891
Surplus/(Deficit) before assoc.																
		33,491	(6,256)	(4,744)	(3,783)	(5,770)	30,399	(4,203)	(3,927)	18,046	(4,435)	(5,895)	(33,645)	9,281	65,423	68,956
Income Tax		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Share of Surplus/Deficit attributable to Minorities		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Intercompany/Parent subsidiary transactions		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit)	1	33,491	(6,256)	(4,744)	(3,783)	(5,770)	30,399	(4,203)	(3,927)	18,046	(4,435)	(5,895)	(33,645)	9,281	65,423	68,956

