

Kgatelopele local Municipality



SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN 2026/2027 FINANCIAL YEAR

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1. INTRODUCTION

The Service Delivery and Budget Implementation Plan (SDBIP) seek to promote municipal accountability and transparency and is an important instrument for service delivery and budget monitoring and evaluation. The SDBIP is a partnership contract between the administration, council and community, which expresses the goals and objectives set by the council as quantifiable outcomes that can be implemented by the administration over the next twelve (12) months.

Chapter 1 of the Municipal Finance Management Act, (Act 56 of 2003) (MFMA) defines the SDBIP as a detailed plan approved by the mayor of a municipality in terms of section 53(1) (c)(ii) for implementing the municipality's delivery of services and the execution of its annual budget which must include (as part of the top-layer) the following:

(a) Projections for each month:

- Revenue to be collected, by source
- Operational and capital expenditure, by vote.

(b) Service delivery targets and performance indicators for each quarter.

In terms of National Treasury's Circular No. 13 the SDBIP must provide a picture of service delivery areas, budget allocations and enable monitoring and evaluation. It specifically requires the SDBIP to include:

- Monthly projections of revenue to be collected for each source;
- Monthly projections of expenditure (operating and capital) and revenue for each vote;
- Quarterly projections of service delivery targets and performance indicators for each vote;
- Information for expenditure and delivery; and a
- Detailed capital works plan.

In terms of sections 69(3) (a) and (b) of the MFMA the accounting officer of a municipality must submit to the mayor within 14 days after the approval of an annual budget, a draft SDBIP for the budget year and drafts of the annual performance agreements as required in terms of section 57(1) (b) of the Municipal Systems Act (MSA) for the municipal manager and all senior managers. Furthermore, according to section 53(1) (c) (ii) and (iii) of the MFMA, the Executive Mayor is expected to approve the SDBIP within 28 days after the approval of the budget.

This coincides with the need to table at Council, drafts of the annual performance agreements for the municipal manager and all senior managers as required in terms of section 57(1) (b) of the MSA.

The process leading to the draft Budget, IDP and business plans, which have an important bearing on the finalization of the SDBIP, includes the following elements:

- Departmental operational plans/departmental SDBIPs. These departmental SDBIPs provide the detailed plans and targets according to which the departments' performance will be monitored.
- The departmental SDBIP's/operational plans contain performance plans of line managers. The performance plans were formulated in terms of the IDP sector plans and the operational mandates relevant to each department. The performance plans form the basis for the signing of the annual performance agreements of the municipal manager and senior managers. The SDBIP represents the key performance targets as captured across core departments.



2. SPARTIAL DEVELOPMENT FRAMEWORK

Municipalities are required by the provisions of Section 26(e) of the Municipal Systems Act 2000 to prepare and adopt an SDF for their municipal area as part of the Integrated Development Plan. The objectives of SDF are clearly articulated under Section 4 of the Local Government: Municipal Planning and Performance Management Regulations 2001 and Section 18 of the Spatial Planning and Land Reform Act 16 of 2013. The Spatial Planning and Land Reform Act 16 of 2013 is the legislation and government policy that give municipalities the responsibility of preparing and adopting Spatial Development Frameworks for municipalities.

3. HIGH-LEVEL SERVICE DELIVERY BREAKDOWN

The KLM is required in terms of the SDBIP, to provide non-financial measurable performance objectives in the form of service delivery targets and other performance indicators. Service delivery targets relate to the level and standard of services being provided to the community. It also includes targets for the reductions in backlogs of basic services according to Circular 13 of the MFMA. The SDBIP provides high level, but condensed public information on service delivery to all stakeholders and Oversight body.

The SDBIP is conceptualised as a layered plan dealing with consolidated service targets and in-year deadlines and linking such targets and deadlines to top management. The Municipal Score Card represents a consolidation of all the KLM detailed service delivery targets and performance indicators as captured in the operational plans, the performance plans and score cards of the managers in the various departments of the municipality.

In terms of the objectives, strategies and projects as listed in the IDP and the budget, Kgatelopele Local Municipality commits itself as follow:

3.1 MUNICIPAL STRATEGIC OBJECTIVES:

1. To ensure the provision of sustainable basic service to our communities
2. To ensure conservation of the environment
3. To promote a conducive environment for economic development
4. To ensure an effective and efficient financially viable municipality
5. Democratic and accountable government, Municipal Transformation and Organisational Development.
6. Good Governance and Public Participation

3.2 KGATELOPELE LOCAL MUNICIPALITY SDBIP 2026/2027 FINANCIAL YEAR:

KLM SDBIP 2026/2027 FY										
KEY PERFORMANCE AREA	KEY PERFORMANCE INDICATORS (KPI'S)	Baseline 2025/2026	Annual Targets	Measure	Verification	Quarterly Projections				2026/2027 Budgeted Amount
		30/06 /2026	2026/2027	Unit	POE	1st Qtr.	2nd Qtr.	3rd Qtr.	4th Qtr.	R
KPA 1: Basic Service delivery										
Service Delivery and Infrastructure Development										
To ensure the provision of sustainable basic service to our communities	KPI 1 Number of households with access to portable drinking water by 30 June 2027.	3050	3050	Number of meter connections	Monthly Billing list of households and account listings	3050	3050	3050	3050	Operational
	KPI 2 Number of households with access to basic sanitation connection service by 30 June 2027.	3137	3007	Number of households connected with sanitation	Monthly Billing list of households and account listings	3007	3007	3007	3007	
	KPI 3 Number of water samples tested that complies with SANS 241 standard by 30 June 2027.	12	12 Monthly lab results/reports	Number	12 x Water lab results which Complies with SANS 241 standard	3x Lab results Compliant with SANS 241	3x Lab results compliant with SANS 241	3x Lab results compliant with SANS 241	3x Lab results compliant with SANS 241	
	KPI 4 Number of callouts attended within 1 day of call logged – Repairs of Water Infrastructure by 30 June 2027.	2000	200	Number	Job cards	50	50	50	50	

KPI 5 Number of potholes complaints resolved within 1 day of call logged – Maintenance and Repairs of Roads by 30 June 2027	New	200	Number	Job cards	50	50	50	50	50
KPI 6 Number of callouts attended within 1 day of call logged – Repairs and Maintenance of Sanitation Infrastructure by 30 June 2027.	2000	200	Number	Job cards	50	50	50	50	50
KPI 7 Number of callouts attended within 1 day of call logged Operations and Maintenance of Electricity Infrastructure by 30 June 2027.	2000	200	Number	Job cards	50	50	50	50	50
KPI 8 Number of households with access to basic electricity by 30 June 2027.	3574	3574	Number	Monthly Billing list of households and account listings	3574	3574	3574	3574	3574
KPI 9 Number of households provided with weekly solid waste removal services in Danielskuil and Lime Acres by 30 June 2027.	4050	4050	Number	Solid waste weekly collection schedule	4050	4050	4050	4050	4050
Infrastructure and Project management Unit									
Municipal Infrastructure Grant (MIG) Funded Projects									

	KPI 10 Phase 2 – Refurbishment of Bulk Water Infrastructure & Ancillary Works: Bo-Plass Borehole by 2027	100%	100%	Percentage	Project progress report	25%	50%	75%	100%	R 3 481 000.00
	KPI 11 Upgrading and Refurbishment of Kuilsville Sports Facility by 30 June 2027.	New	100%	Percentage	Project progress report	25%	50%	75%	100 %	R9 318 00.00
Water Services Infrastructure Grant (WSIG) Funded Projects										
	KPI 12 Phase 2: Replacement of Asbestos Cement Water Pipes in Greater Danielskuil 30 June 2027.	New	Project Approval/Registration Letter	Percentage	Project progress report	Project Approval/Registration Letter	50%	75%	100%	R52 266 227.2:
Expanded Public Works Programme (EPWP)										
	KPI 13 Installation of Fencing at Kuilsville and Tlhakatlou Cemeteries by 30 June 2027.	New	Practical Completion Certificate.	Percentage	Project progress report	0	25%	75%	100%	R700 000.00
	KPI 14 Paving of Municipal Parking by 30 June 2027.	New	Practical Completion Certificate.	Percentage	Project progress report	0	25%	75%	100%	R 300 000.00
	KPI 15 Refurbishment of Technical Workshop by 30 June 2027.	New	Practical Completion Certificate.	Percentage	Project progress report	0	25%	75%	100%	R 335 000.00

KEY PERFORMANCE AREA	KEY PERFORMANCE INDICATOR (KPI'S)	Baseline 2025/2026	Annual Target	Measure	Verification	Quarterly Projections				2026/2027 Budgeted Amount
		30/06/2026	2026/2027	Unit	POE	1st	2nd	3rd	4th	R
National KPA 2: Spatial Development and Transformation										
	KPI 16 Number of Consolidation application by 30 June 2027.	1	1	Number	Approval or Rejection letter	0		0		1
	KPI 17 Number of sub-division application by 30 June 2027.	1	1	Number	Approval Letter or Rejection letter	0		0		1
	KPI 18 Number of rezoning Applications by 30 June 2027.	1	1	Number	Approval or Rejection letter	0		0		1
	KPI 19 Number of stands sold for residential purpose for conveyancing for rectification and allocation of stands by 30 June 2027.	1	10	Number	Council Resolution to sell stands	0		0		10

	KPI 20 Number of Joint Municipal Tribunal in implementation of SPULMA meeting attended by 30 June 2027.	2	2	Number	Attendance registers and minutes of meeting	0	1	0	1	
	Traffic and Law Enforcement									
	KPI 21 Number of traffic fines issued to vehicles driving in Kgatelopele jurisdiction by 30 June 2027.	32	40	Number	Quarterly reports and traffic fines stubs/ issued.	8	8	8	8	N/A
	KPI 22 Number of joint road blocks conducted by 30 June 2027.	4	4	Number	Quarterly report	1	1	1	1	N/A
	KPI 23 Number of accidents attended by traffic officials by 30 June 2027.	4	4	Number	Quarterly report and accident register	1	1	1	1	N/A
	Library services									
	KPI 24 Monthly Library Services Report by 30 June 2027.	12	12	Number	Monthly reports	3	3	3	3	N/A

KEY PERFORMANCE INDICATOR	Baseline 2025/2026	Annual Target	Measure	Verification	Quarterly Projections				2026/2027 Budgeted Amount
PERFORMANCE REA	30/06/2026	2026/2027	Unit	POE	1st	2nd	3rd	4th	R
OP OBJECTIVE									
National KPA 3: Local Economic Development									
To promote a conducive environment for economic development	KPI 25 Number of temporary jobs created through projects by 30 June 2027.	20	40	Number	ID's and Signed contracts	10	10	10	Operational
	KPI 26 Number of local contractors Developed through awarding contracts or sub-contracting by 30 June 2027.	4	4	Number	Appointment letter with local address	1	1	1	
	KPI 27 Number of information brochure formulated to enhance tourism in the Municipal area by 30 June 2027.	1	1	Number	Information brochure	0	0	0	
	KPI 28 Number of SMME Day held by 30 June 2027.	New	1	Number	Report and attendance register	0	0	0	
KEY PERFORMANCE INDICATOR	Baseline 2024/2025	Annual Target	Measure	Verification	Quarterly Projections				2025/2026 Budgeted Amount
PERFORMANCE REA	2024/2025	2024/2025	Unit	POE	1st	2nd	3rd	4th	R
OP OBJECTIVE									
National KPA 4: Municipal Financial Stability									

To ensure an effective and efficient financial able municipality	KPI 29 Compliance with Submission of Adjustment budget to Council for approval by 25 January 2027.	1	1	Number	Council resolution	0	0	1	0
	KPI 30 Number of Section 52 reports submitted to the Mayor and Treasury by 30 June 2027.	4	4	Number	Quarterly Report	1	1	1	1
	KPI 31 Compliance with Submission of Annual financial statements to Auditor General SA and Treasury by 31 August 2026.	1	1	Number	Acknowledgement of receipt	1	0	0	0
	KPI 32 Obtain an unqualified audit opinion from Auditor General for 2025/2026 financial year by 30 June 2027.	New	1	Number	Auditors General report	0	1	0	1
	KPI 33 Compliance with Submission of Section 72 report to council and Treasury by 31 January 2027.	1	1	Number	Council resolution	0	0	1	0
	Revenue								
	KPI 34 Percentage billing on operating revenue budget by 30 June 2027.	80%	100%	Percentage	Quarterly report (Section 52)	25%	50%	75%	100%

	KPI 35 Percentage Collection on Billing by 30 June 2027.	100%	80%	Percentage	Quarterly report (Section 52)	80%	80%	80%
	KPI 346 Number of indigents registered by 30 June 2027.	1725	1725	Number	Updated indigents register	0	0	1725
Budget and Treasury								
Operational	KPI 37 Percentage of Capital grant funding received as per DORA allocation by 30 June 2027.	100%	100%	Percentage	Quarterly report (Section 52)	25%	50%	75%
	KPI 38 Percentage collection of conditional grants by 30 June 2027.	100%	100%	Percentage	Quarterly report (Section 52)	25%	50%	75%
	KPI 39 Percentage of capital budget expenditure by 30 June 2027.	100%	100%	Percentage	Quarterly report (Section 52)	25%	50%	75%
	KPI 40 Percentage operating budget expenditure spent by 30 June 2027.	100%	100%	Percentage	Quarterly report (Section 52)	25%	50%	75%
Assets Management								
To ensure an effective and efficient financial able municipality	KPI 41 Number of updated assets register by 30 June 2027.	4	4	Number	Register	1	1	1
Operational								

KEY PERFORMANCE AREA TOP OBJECTIVE	KPI 42 Number of Inventory undertaken in stores by 30 June 2027.	4	4	Number	Stock list	1	1	1	1		
		KPI 43 Number of Asset disposal list by 30 June 2027.	4	4	Number	Disposal list	0	0	0	1	
	Supply Chain Management										
	KPI 44 Developing procurement plan by 30 June 2027.	1	1	Number	Procurement Plan	0	0	0	1		
		KPI 45 Percentage compliance with procurement plan by 30 June 2027.	100%	100%	Percentage	Report	100%	100%	100%	100%	
KEY PERFORMANCE AREA TOP OBJECTIVE	KEY PERFORMANCE INDICATOR (KPI)	Baseline	Annual Target	Measure	Verification	Quarterly Projection				2026/2027 Budgeted Amount	
		2025/2026	2026/2027	Unit	POE	1st	2nd	3rd	4th		R
National KPA 5: Municipal Institutional Transformation and development											
Democratic and accountable government, Municipal Transformation	KPI 46 Number of Training committee held by 30 June 2027.	4	4	Number	Minutes and attendance register	1	1	1	1	Operational	
	KPI 47 Number of LLF Committee held by 30 June 2027.	4	4	Number	Minutes and attendance register	1	1	1	1		

and Organisational development	KPI 48 Training for LLF members by 30 June 2027.	New	2	Number	Attendance register	1	0	1	0
	KPI 49 Training of ward committee members by 30 June 2027.	New	1	Number	Attendance register	0	0	0	1
	KPI 50 Review of Municipal organogram by 30 June 2027.	1	1	Number	Approved Organogram / Minutes and attendance register	0	0	0	1
	KPI 51 Submit workplace skills plan to (LGSETA) by 31 April 2027.	1	1	Number	Workplace skills plan /Confirmation of submission by LGSETA	0	0	0	1
	KPI 52 Number of quarterly health and safety meetings by 30 June 2027.	4	4	Number	Minutes and attendance register	1	1	1	1
	KPI 53 Number of quarterly Health and Safety inspection report on Municipal Main Building and Technical Workshop facilities by 30 June 2027.	4	4	Number	Report /Attendance register	1	1	1	1
	KPI 54 Number of Departmental staff meetings held by 30 June 2027.	4	4	Number	Minutes and attendance register	1	1	1	1

	KPI 55 Compilation of Skills and Qualification Report by 30 June 2027.	New	1	Number	Signed report by MM	0	0	0	1
	KPI 56 Submission of Employment Equity Plan and Report by 30 June 2027.	1	1	Number	Confirmation of Submission report	0	0	1	0
	ICT								
	KPI 57 Number of ICT committee held by 30 June 2027	4	4	Number	Minutes and attendance register	1	1	1	1
	KPI 58 Number of data security updated per quarter by 30 June 2027.	4	4	Number	Updated back-up register	1	1	1	1
	KPI 59 Number of IT helpdesk calls logged on the system and closed by 30 June 2027.	100	120	Number	Report from system	30	30	30	30
	KPI 60 Review of ICT Policies by 30 June 2027	New	1	Number	Council resolution / Policy	0	0	0	1
	KPI 61 Upgrading of Email and Website hosting services by 30 June 2027.	New	1	Number	SLA	0	0	0	1
	Communications								
	KPI 62 Review of Communications Strategy by 30 June 2027.	New	1	Number	Council resolution / Strategy	0	0	0	1
	Operational								

KPI 63 Number of Quarterly Newsletter published by June 2027.	New	4	Number	Quarterly newsletter	1	1	1	1
Performance Management system (PMS)								
KPI 64 Number of Sec 56/57 Managers Performance plans developed by 31 July 2027.	4	4	Number	Performance Plans	4	0	0	0
KPI 65 Number of Quarterly Institutional Performance Evaluation done by 31 June 2027.	4	4	Number	Quarterly report	1	1	1	1
KPI 66 Compiled sec 66 performance plans and agreements and signed by 30 June 2027.	100	100	Number	Performance Evaluations scores	0	0	0	100
KPI 67 Development of SDBIP 2026/2027 by 30 June 2027.	1	1	Number	Council resolution	0	0	0	1
KPI 68 Submission of annual report by 31 March 2027.	1	1	Number	Council resolution	0	0	1	0
Operational								

KEY PERFORMANCE AREA	KEY PERFORMANCE INDICATOR (KPI)	Baseline	Annual Target	Measure	Verification	Quarterly Projections				2026/2027 Budgeted Amount	
		2025/2026	2026/2027	Unit	POE	1st	2nd	3rd	4th	R	
National KPA 6: Good Governance and Public Participation											
Council meeting and Committees											
	KPI 69 Number of Normal Council meetings held by 30 June 2027.	4	4	Number	Minutes and attendance register	1	1	1	1	Operational	
	KPI 70 Number of MPAC Committee held by 30 June 2027.	4	4	Number	Minutes and attendance register	1	1	1	1		
	KPI 71 Number of Finance Committee held by 30 June 2027.	4	4	Number	Minutes and attendance register	1	1	1	1		
	KPI 72 Number of Institutional Committee held by 30 June 2027.	4	4	Number	Minutes and attendance register	1	1	1	1		
	KPI 73 Number of Technical and Commonage Committee held by 30 June 2027.	4	4	Number	Minutes and attendance register	1	1	1	1		
	KPI 74 Number of EXCO Committee held by 30 June 2027.	4	4	Number	Minutes and attendance register	1	1	1	1		

	KPI 75 Number of Audit Committee meeting held by 30 June 2027.	4	4	Number	Minutes and attendance register	1	1	1	1	1
Internal Audit										
	KPI 76 Number of Quarterly report on status of implementation of recommendations made by Internal Audit /Audit Committee by 30 June 2027.	4	4	Number	Report	1	1	1	1	1
	KPI 77 Number of Quarterly reports on status of implementation of recommendations made by AGSA by 30 June 2027.	4	4	Number	Audit Action Plan	1	1	1	1	1
	KPI 78 Number of disciplinary board meeting held by 30 June 2027.	New	4	Number	Minutes and attendance register	1	1	1	1	1
Risk Management										
	KPI 79 Number of Annual Risk Assessments conducted by 30 June 2027.	4	4	Number	Risk register	1	1	1	1	1
	KPI 80 Number of monthly reports on implementation of risk mitigating actions by 30 June 2027.	8	8	Number	Report	2	2	2	2	2

IDP

KPI 81 Approval of IDP Process Plan by Council by 31 August 2027.	1	1	Number	Report	1	0	0	0
KPI 82 Review of the Kgatelopele LM 2025/2026 Final IDP by 31 May 2027.	1	1	Number	Council resolution	0	0	0	1
KPI 83 Number of IDP/Budget consultative meetings by 30 June 2027.	8	8	Number	Attendance registers and minutes	0	4	4	0
KPI 84 Number of IDP Rep Forum meetings held by 30 June 2027.	4	4	Number	Attendance registers and minutes	1	1	1	1
KPI 85 Number of IDP steering committee meeting held by 30 June 2027.	4	4	Number	Attendance registers and minutes	1	1	1	1

Operational

Ward Committee

KPI 86 Number of monthly Ward committee meetings held by 30 June 2027	48	48	Number	Attendance registers and minutes	12	12	12	12
KPI 87 Execution of 4 special programmes hosted by 30 June 2027	4	4	Number	Report	1	1	1	1
KPI 88 Number of monthly Ward meetings held by 30 June 2027.	48	48	Number	Attendance registers and minutes	12	12	12	12

Operational

4.BUDGET IMPLEMENTATION PLAN FOR 2026/2027

In respect of the budget implementation component of the SDBIP, circular 13 requires a breakdown by monthly projections of revenue to be collected for each source and monthly projections of operational and capital expenditure and revenue for each vote.

4.1 Monthly projections: Revenue and expenditure

NC086 Kgatelopele - Supporting Table SA25 Budgeted monthly revenue and expenditure

R thousand	Description	Ref	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
			July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Revenue																	
Exchange Revenue			3 313	3 313	3 313	3 313	3 313	3 313	3 313	3 313	3 313	3 313	3 313	3 313	39 756	41 046	41 110
Service charges - Electricity			1 010	1 010	1 010	1 010	1 010	1 010	1 010	1 010	1 010	1 010	1 010	1 010	12 603	12 603	12 603
Service charges - Water			1 010	1 010	1 010	1 010	1 010	1 010	1 010	1 010	1 010	1 010	1 010	1 010	12 603	12 603	12 603
Service charges - Waste Management			714	714	714	714	714	714	714	714	714	714	714	714	8 563	8 563	8 563
Service charges - Other			11	11	11	11	11	11	11	11	11	11	11	11	132	132	132
Sale of Goods and Rendering of Services			38	38	38	38	38	38	38	38	38	38	38	38	450	450	450
Agency services			291	291	291	291	291	291	291	291	291	291	291	291	3 402	3 402	3 402
Interest			381	381	381	381	381	381	381	381	381	381	381	381	4 575	4 575	4 575
Interest earned from Current and Non Current Assets			19	19	19	19	19	19	19	19	19	19	19	19	222	222	222
Dividends			92	92	92	92	92	92	92	92	92	92	92	92	1 100	1 100	1 100
Rental from Fixed Assets			2	2	2	2	2	2	2	2	2	2	2	2	22	22	22
License and permits			1 652	1 652	1 652	1 652	1 652	1 652	1 652	1 652	1 652	1 652	1 652	1 652	19 845	20 009	21 294
Construction Revenue			12	12	12	12	12	12	12	12	12	12	12	12	143	140	153
Development Charges			3 602	3 602	3 602	3 602	3 602	3 602	3 602	3 602	3 602	3 602	3 602	3 602	43 273	43 281	44 812
Operational Revenue			84	84	84	84	84	84	84	84	84	84	84	84	1 010	774	799
Non-Exchange Revenue			11 727	11 727	11 727	11 727	11 727	11 727	11 727	11 727	11 727	11 727	11 727	11 727	140 729	142 571	149 094
Property rates and Taxes			4 600	4 600	4 600	4 600	4 600	4 600	4 600	4 600	4 600	4 600	4 600	4 600	55 195	52 604	57 638
Fines, penalties and levies			364	364	364	364	364	364	364	364	364	364	364	364	4 343	4 343	4 343
Licences or permits			2 520	2 520	2 520	2 520	2 520	2 520	2 520	2 520	2 520	2 520	2 520	2 520	30 245	34 788	35 837
Transfer and subsidies - Operational			51	51	51	51	51	51	51	51	51	51	51	51	607	4 360	4 544
Interest, Dividends and Rental from Land			1 559	1 559	1 559	1 559	1 559	1 559	1 559	1 559	1 559	1 559	1 559	1 559	18 708	11 981	12 364
Contracted services			67	67	67	67	67	67	67	67	67	67	67	67	800	1 255	1 255
Transfer and subsidies - Capital			1 070	1 070	1 070	1 070	1 070	1 070	1 070	1 070	1 070	1 070	1 070	1 070	12 837	10 399	11 268
Irrecoverable debts written off			294	294	294	294	294	294	294	294	294	294	294	294	3 633	3 689	3 856
Operational costs			1 091	1 091	1 091	1 091	1 091	1 091	1 091	1 091	1 091	1 091	1 091	1 091	13 000	12 747	13 062
Disposal of Fixed and Intangible Assets			11 815	11 815	11 815	11 815	11 815	11 815	11 815	11 815	11 815	11 815	11 815	11 815	136 379	138 987	144 093
Other Losses			112	112	112	112	112	112	112	112	112	112	112	112	1 348	8 584	5 002
Total Expenditure			1 628	1 628	1 628	1 628	1 628	1 628	1 628	1 628	1 628	1 628	1 628	1 628	19 530	20 232	20 143
Transfers and subsidies - capital (monetary allocations)			1 628	1 628	1 628	1 628	1 628	1 628	1 628	1 628	1 628	1 628	1 628	1 628	19 530	20 232	20 143
Transfers and subsidies - capital (in-kind)			1 628	1 628	1 628	1 628	1 628	1 628	1 628	1 628	1 628	1 628	1 628	1 628	19 530	20 232	20 143
Surplus/(Deficit) after capital transfers & contributions			1 628	1 628	1 628	1 628	1 628	1 628	1 628	1 628	1 628	1 628	1 628	1 628	19 530	20 232	20 143
Income Tax			1 628	1 628	1 628	1 628	1 628	1 628	1 628	1 628	1 628	1 628	1 628	1 628	19 530	20 232	20 143
Share of Surplus/Deficit attributable to Joint Venture			1 628	1 628	1 628	1 628	1 628	1 628	1 628	1 628	1 628	1 628	1 628	1 628	19 530	20 232	20 143
Share of Surplus/Deficit attributable to Minorities			1 628	1 628	1 628	1 628	1 628	1 628	1 628	1 628	1 628	1 628	1 628	1 628	19 530	20 232	20 143
Share of Surplus/Deficit attributable to Municipality			1 628	1 628	1 628	1 628	1 628	1 628	1 628	1 628	1 628	1 628	1 628	1 628	19 530	20 232	20 143
Share of Surplus/Deficit attributable to Associate			1 628	1 628	1 628	1 628	1 628	1 628	1 628	1 628	1 628	1 628	1 628	1 628	19 530	20 232	20 143
Share of Surplus/Deficit attributable to Transferees			1 628	1 628	1 628	1 628	1 628	1 628	1 628	1 628	1 628	1 628	1 628	1 628	19 530	20 232	20 143
Surplus/(Deficit) for the year		1	1 628	1 628	1 628	1 628	1 628	1 628	1 628	1 628	1 628	1 628	1 628	1 628	19 530	20 232	20 143

5.CONCLUSION

The SDBIP is a significant intervention tool in the strengthening of democratic governance in the local sphere of government. The SDBIP prescribes that the KLM annual targets be provided in order to assist with implementation and monitoring. Regular reviews would compare targets with actual outcomes and revise future targets as necessary.

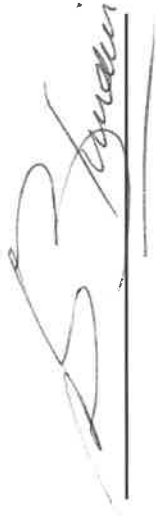
The SDBIP monitoring of actual revenue targets and spending against the budget will be reported monthly in terms of section 71 of the MFMA. In terms of section 71 of the MFMA, the accounting officer must not later than ten days after the last working day of each month, submit to the Executive Mayor and the relevant provincial treasury a statement on the state of the municipalities' budget, reflecting the following:

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

And explanation of:

- Any material variances from what the municipality have projected on 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 projected revenue and expenditure remain within the municipality's approved budget.

SUBMITTED BY:



Adv Willie Blundin
Municipal Manager

DATE: 28/05/2026

APPROVED BY:



Ms. Irene Williams
Hon. Mayor

DATE: 28/05/2026