DIKGATLONG LOCAL MUNICIPALITY

SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN (SDBIP)
2026 – 2027

"A DEVELOPMENTAL MUNICIPALITY THAT PROVIDES SUSTAINABLE SERVICES"

Contents

1. MAYOR'S FOREWORD

The 2025/2026 Service Delivery and Budget Implementation Plan will ensure effective service delivery across the entire area of the Municipality in line with the approved Budget and Integrated Development Plan. The Plan is also intended to accelerate infrastructure development and investment, especially in the poorly developed areas of the Municipality through the municipal infrastructure grant (MIG), expanded public works programme (EPWP) and own municipal revenue. Considering that the Dikgatlong Local Municipality is faced huge service delivery backlogs, all the strategies must address basic services such as housing and land reform, water and sanitation, electricity, roads and storm water, social development services and local economic development opportunities, which have been prioritised for the financial year 2025/2026.

The Local Government system has introduced sufficient legislation and policies intended to improve service delivery and enhance accountability to local communities, *amongst others*, the following:

- **CONSTITUTION OF THE REPUBLIC OF SOUTH AFRICA, 1996**: Outlines the five (5) objectives of local government as key strategic planning focus areas, viz. Municipal Transformation and Institutional development, Basic Service Delivery, Social-Economic Development, Healthy and Safe Environment and Good Governance and Public Participation.
- **LOCAL GOVERNMENT: MUNICIPAL SYSTEMS ACT, 32 OF 2000**: Regulates Public Participations, Integrated Development Plan, Performance Management and Local Government Administration and Human Resources such as employment contracts and performance agreements.
- **LOCAL GOVERNMENT: MUNICIPAL FINANCE MANAGEMENT ACT 56 OF 2003**: Regulates Responsibilities of Mayors with regard to budget process and related matters, Responsibilities of Municipal Officials relating to financial management and administration and the MFMA National Treasury Circulars dealing with, amongst others, the Service Delivery and Budget Implementation Plan (SDBIP), preparation of the Municipal Budgets, Annual Report and Integrated Development Plan.
- **LOCAL GOVERNMENT: MUNICIPAL PERFORMANCE REGULATIONS FOR MUNICIPAL MANAGERS AND MANAGERS DIRECTLY ACCOUNTABLE TO MUNICIPAL MANAGERS, 2006**: Employment Contract and Performance Agreements for Senior Managers.
- **SECTION 41 OF LOCAL GOVERNMENT: MUNICIPAL SYSTEMS ACT**: Provides clear guidelines to Municipalities in terms of the Performance Management System and set the following:
  - Key Performance Indicators to measure performance, including outcomes and impacts on IDP developmental priorities & objectives.
  - Monitor, measure and review performance at least once a year with regard to those objectives and prioritise against KPIs and targets.

- Measurable performance target with regard to each of those development priorities and objectives.
- Where performance targets are not met, take measures to improve performance on those priorities and objectives.
- Establish process of regular reporting to Council, Council structures, the community and other organs of the state.

Platform exists to realize Local Government developmental objectives and address the socio-economic needs of local communities to change the living conditions of the masses of our people. On the 31 May 2026, Council adopted the Budget and IDP, the two strategic documents that outlines what the Municipality has planned to do and the financial resources to support it. The Service Delivery and Budget Implementation Plan (SDBIP), which links planning and actual performance, constitutes a *"social contract"* between the Administration, Council and Community in terms of the objectives and targets to be implemented in the 2026/2027 financial year. It is a monitoring tool to assist the Mayor, Councilors, Senior Managers and Community to implement Council developmental responsibilities and provide a link between the Mayor, Council, and Administration to hold management and elected public representatives accountable for their performance.

The Service Delivery and Budget Implementation Plan assist the mayor in monitoring the performance of the administration through the Municipal Manager. The community will monitor the performance of the entire Municipality through community consultative structures, such as ward committees and community meetings. If you do not measure result, you cannot distinguish success from failure, if you cannot see success, you cannot reward it, neither can you learn from it, if you cannot reward success, you will probably reward failure, if you cannot recognize failure, you cannot correct it, if you cannot demonstrate result, how can you win support of the community.

Councillors have engaged with communities throughout difficult times of service delivery, through the support from all critical stakeholders and thank all of them for being part of the IDP and Budget consultation meetings. Their inputs meant a lot to the Municipality. I call upon the Chief Whip, Chairperson of MPAC, all Councillors, Municipal Manager, Senior Managers and all Officials, Community and all Municipal Stakeholders, Sector Departments and Labour Unions to collectively join hands in an effort to ensure that our communities develop confidence in us to deliver services to them.

Tshwanagae

CLLR J TSHWANAGAE
MAYOR

DATE: 19 June 2026

2. INTRODUCTION

Local Government: Municipal Finance Management Act provides for the development, Implementation and monitoring of a Service Delivery and Budget Implementation Plan (SDBIP). In terms of MFMA Circular 13, "the SDBIP implements the Integrated Development Plan (IDP) and Budget of the municipality, which must be aligned to each other because they give effect to the strategic priorities of the municipality. They need to be supplemented with the Implementation plan to ensure that the desired outcomes are achieved over a period of next twelve months.

The SDBIP provides measures service delivery performance. Circular 13 further states that "the SDBIP provides the vital link between the Mayor, Council and administration, and facilitates the process for holding management accountable for its performance. The SDBIP is a management, implementation and monitoring tool that will assist the Executive Mayor, Councillors, Municipal Manager, Senior Managers and Community."

In pursuing the realisation of the developmental agenda of local government, the Local Government: Municipal Systems Act requires the municipality to develop a 5-Year strategic IDP document, which outlines the manner in which services will be provided to the community. On the other hand, the Local Government: Municipal Finance Management Act requires the municipality to prepare the annual budget to provide for financial resources to fund the planned municipal services._The Service Delivery & Implementation Plan implements both the IDP and the Budget.

Service Delivery & Budget Implementation Plan forms the basis for which Performance Agreements of the Municipal Manager and Managers directly accountable to Municipal Manager are signed in terms of section 57 of the Local Government: Municipal Systems Act and also forms the framework for regular reporting in terms of the following section of the Municipal Finance Management Act:

- Section 52: Quarterly performance reports *(budget implementation & state of municipality)*.
- Section 71: Monthly budget statement.
- Section 72: Mid-Year Budget and Performance Assessment.
- Section 121: Annual Reporting.

It is my pleasure to submit the Service Delivery & Budget Implementation Plan for the Financial Year 2026/2027 to the Mayor for approval in terms of section 53 (1) of the Local Government: Municipal Finance Management Act.

SUBMITTED BY THE MUNICIPAL MANAGER

MS. B TSINYANE

DATE: 19/06/2026

3. LEGISLATION

In terms of the Municipal Finance Management Act, Act 56 of 2003, a Service Delivery and Budget Implementation Plan (SDBIP) is a detailed plan approved by the Mayor in terms of section 53 (1) (c) (ii) of the Act for implementation of the municipality's delivery of services and its annual budget, and which must indicate-

(a) Projections for each month of revenue to be collected, by source and operational and capital expenditure, by vote.

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

Section 53 of the MFMA further stipulates that the Mayor should approve the SDBIP within 28 days from the date on which Council has approved the budget. The Mayor must also ensure that the revenue and expenditure projections for each month and the service delivery targets and performance indicators as set out in the Service Delivery and Budget Implementation Plan (SDBIP) are made public within a period of fourteen (14) days after it is approved.

The MFMA Circular 13 (National Treasury), which also binds the Municipality, prescribes that the Service Delivery and Budget Implementation Plan must provide for the following:

1. Monthly projections of revenue to be collected by 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.

4. METHODOLOGY AND CONTENT

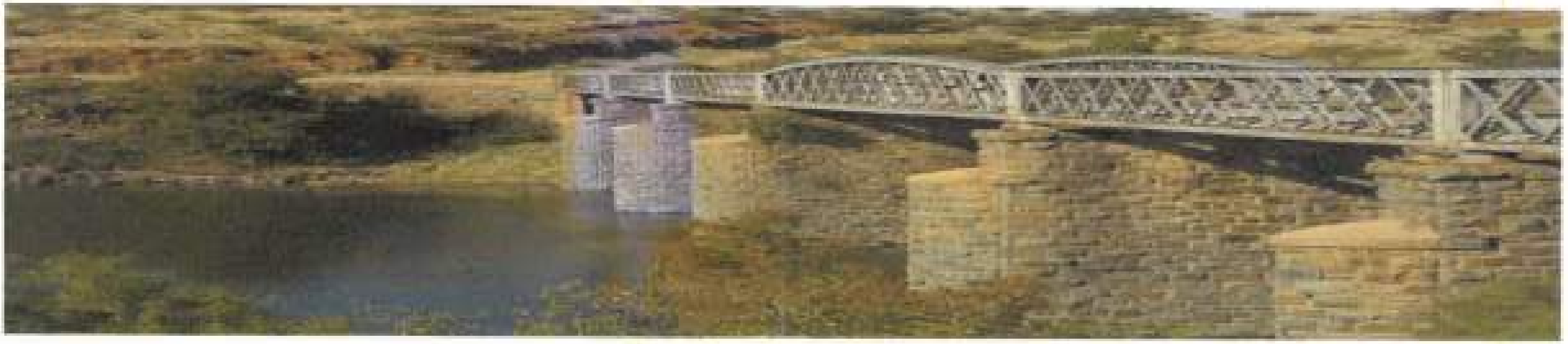
The Service Delivery and Budget Implementation Plan is informed by the Integrated Development Plan Strategic Objectives and Priorities to ensure implementation and achievement of these objectives and priorities. The Service Delivery and Budget Implementation Plan of the Municipality is also aligned to the five (5) original Key Performance Areas (KPAs), with Spatial Rationale as another additional KPA. The methodology in the development of the Service Delivery and Budget Implementation Plan is in line with the National Treasury Framework for Managing Programme Performance Information, 2007, which depicts the following approach:

The framework identifies the desired impacts for each strategic objective with measurements and targets contributing to the achievement of those impacts, followed by the identification of programmes and related outcomes (measurements and targets), which contributes towards the achievement of those outcomes. Then, strategies are developed to achieve the outcomes and associated output indicators and targets. Thereafter projects were identified with quarterly activities and required budget and inputs (personnel and equipment). The strategies, which are linked to projects, programmes, measurements and targets, are aligned to the National and Provincial Governments priorities. The key performance indicators and targets in the SDBIP measure, monitor and report on the implementation of the IDP strategic objectives, and are assigned quarterly targets to monitor performance. The SDBIP is a layered plan. The top level deals with consolidated targets and time frames indicated in this plan and the second level deals with Departmental and time frames, which deals with the breakdown of more details of outputs per Directorate.

5. VISION, MISSION AND CORE VALUES

The **VISION** outlines a long term strategic goal that the Municipality intents to achieve. Dikgatlong Local Municipality's vision focus on future and sustainable future development through service delivery, viz:

"A Developmental Municipality that provides sustainable services and Economic opportunities for all"



The **MISSION** is:

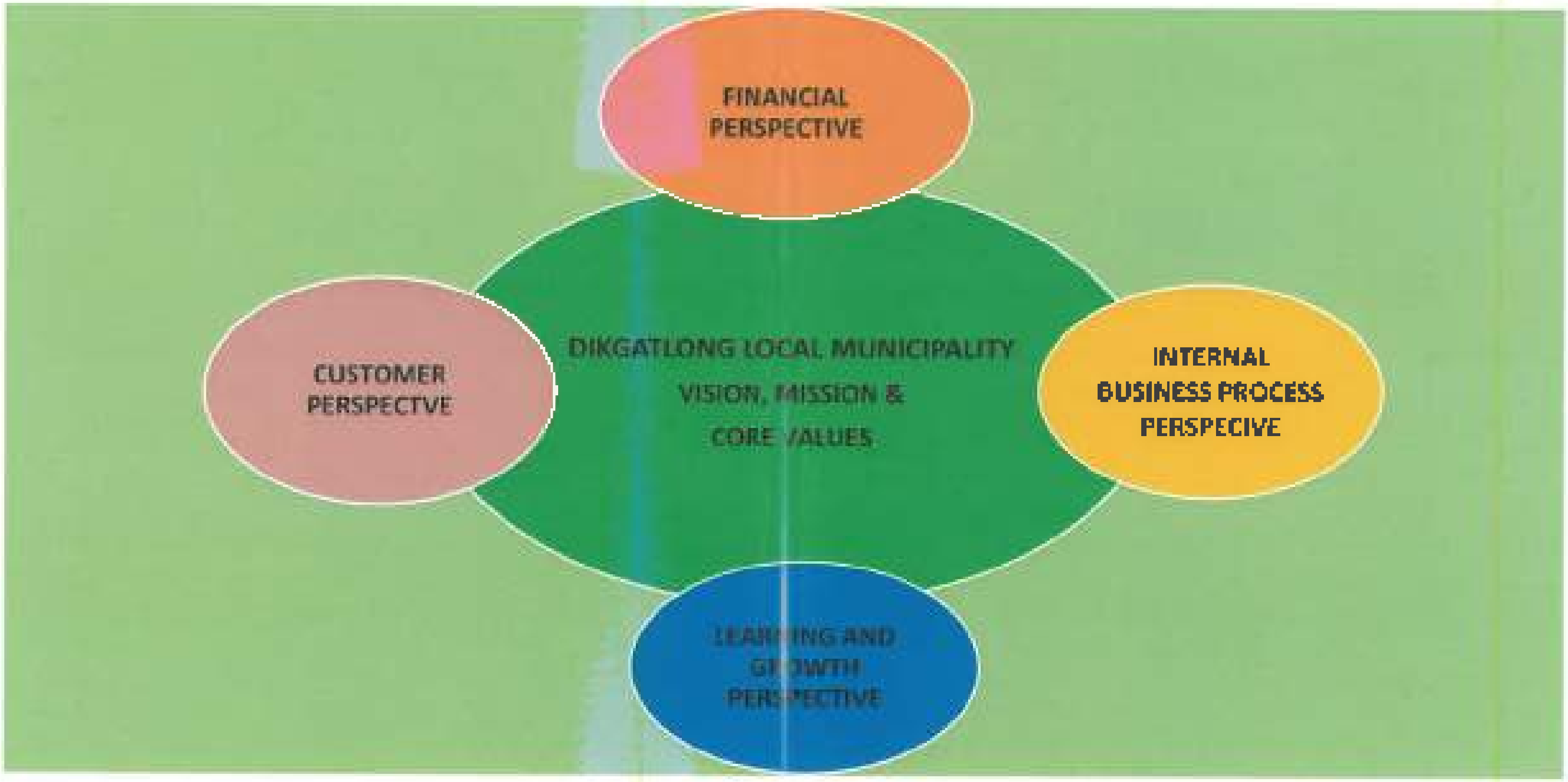
"We provide quality, affordable services and economic opportunities through accountable administration and effective governance".

The **CORE VALUES** of Dikgatlong Local Municipality are:

CORE VALUE	DESCRIPTION
TRANSPARENCY	Invite and encourage public sharing and democratic participation in council's activities.
INNOVATIVE	Encourage innovation by adopting new methods of doing things in partnership with sector stakeholders.
INTEGRITY	Conduct council's business in a fair, responsible, flexible, equitable and honest manner.
EFFICIENCY	Promotion of optimal utilisation of existing physical, human and financial resources to achieve objectives.
RESPONSIVENESS	Be sensitive to the needs of the consumers and respond timeously to their complaints.

6. STRATEGIC OBJECTIVES

The Strategic Perspective below indicates how the Strategic Objectives of the Municipality will be able to achieve its vision and mission. The objectives are positioned in terms of the four (4) Balanced Scorecard Perspectives, viz. Financial Perspective, Institutional Business Processes, Community Satisfaction and Learning & Growth. All the outputs in the Service Delivery and Budget Implementation Plan are aligned to the attainment of one or more of these objectives:



VISION & STRATEGY	PERSPECTIVE	DESCRIPTION	STRATEGIC OBJECTIVES
	CUSTOMER SATISFACTION	What are the views of customers or stakeholders? Are they happy with what they receive? Do we give them what they want?	Protect safe environment and improve community well-being
			Promote a culture of participatory and good governance
			Improve quantity and quality of basic services to the people
			Promote integrated human settlements and neighbourhoods
			Develop and refurbish infrastructural services
	INTERNAL BUSINESS PROCESSES	What are the structures, processes or activities needed to add value to meet expectations of stakeholders and how can we improve on it.	Create conducive environment for businesses to invest & prosper
			Improve organizational cohesion and effectiveness
			Promote democratic and accountable organisation
			Improve organization stability and sustainability
	FINANCIAL	Are our stakeholders receiving the services at a good price and how can we use our financial resources optimally.	Enhance municipal revenue and asset base
			Improve overall financial management and sustainability
			Promote local economic development and facilitate job creation
	LEARNING & GROWTH	In what way can we contribute to the effectiveness and efficient operations of the Municipality to continuously improve, in order to meet stakeholders' expectations?	Attract and retain competent human capital
			Continuous training and capacity building
			Skills audit and competency assessments

KEY PERFORMANCEAREA	STRATEGIC OBJECTIVES
KPA 1: MUNICIPAL TRANSFORMATION AND ORGANIZATIONAL DEVELOPMENT	▪ Improve organizational cohesion and effectiveness ▪ To improve organization stability and sustainability
KPA 2: BASIC SERVICE DELIVERY	▪ Improve the quantity and quality of municipal basic services to the people in the areas on access to water services
	▪ Improve the quantity and quality of municipal basic services to the people in the areas on access to sanitation services
	▪ Improve the quantity and quality of municipal basic services to the people in the areas on access electricity
	▪ Improve the quantity and quality of municipal basic services to the people in the areas on roads and storm water
	▪ Provide and maintain community infrastructure ▪ Provide Community Services ▪ Provide Healthy environment
	▪ To provide safe and secured environment
KPA 3: LOCAL ECONOMIC DEVELOPMENT	▪ Create an environment that promotes development of the economy and facilitate job creation
KPA 4: FINANCIAL VIABILITY AND MANAGEMENT	▪ To improve overall financial management in municipalities by developing and implementing appropriate financial management policies, procedures and systems
KPA 5: GOOD GOVERNANCE AND PUBLIC PARTICIPATION	▪ To promote a culture of participatory and good governance
KPA 6: SPATIAL RATIONAL	▪ Improve the quantity and quality of basic ▪ Services for all people interms of integrated human settlement

7. STRATEGIC ALIGNMENT

The strategy developed for the Municipality comply and support strategies of the National and Provincial Governments and Dikgatlong Local Municipality has developed the following matrix to indicate how its strategic objectives will align with different objectives and priorities developed from other spheres of government:

BACK 2 BASICS PRIORITIES	NATIONAL OUTCOME	NDP (2030)	PROVINCIAL OBJECTIVES	MUNICIPAL RESPONSE
DELIVERING MUNICIPAL SERVICES	An efficient, competitive and responsive economic infrastructure network	Improve and expand the infrastructure	An efficient, competitive and responsive economic infrastructure network	Develop and refurbish infrastructure. Feasible Infrastructural maintenance plan (roads, electricity, water, sewer)
	Vibrant, equitable and sustainable rural communities with food security for all	Transform urban and rural spaces and all-inclusive and integrated rural economy	Comprehensive rural development. Poverty eradication through social development	Integrated spatial planning (land use, network infrastructure, etc) and liveable urban and rural neighbourhoods
	Sustainable human settlements & improved quality of household life	Reversing the spatial effect of apartheid	Rural development, land and agrarian reform and food security	A 5 year Housing Sector Plan and provision of sustainable human settlements with COGHSTA support
PUTTING PEOPLE AND THEIR CONCERNS FIRST	A long and healthy life for all South Africans	Provide quality health care	Environment, social and economic development	Provide land for health facilities. To provide access to infrastructure and services.(hospitals & Clinics)
	All people in South Africa are and feel safe	Improve health and safety and community well-being	Environment, social and economic development	Disaster & Safe environment (high mass lights). Improve access to services, adequate Infrastructure
	Create a better South Africa and contribute to a better and safer Africa and World	Transform society and unite the nation	Radical socio-economic transformation of the society	Social cohesion and integration
	Improved quality of basic education	Improve access to education and training	Environment, social and economic development	Provide land for Educational facilities (Schools & ECD)

BACK 2 BASICS PRIORITIES	NATIONAL OUTCOME	NDP (2030)	PROVINCIAL OBJECTIVES	MUNICIPAL RESPONSE
LOCAL ECONOMIC DEVELOPMENT	Decent employment through inclusive economic growth	An economy that will create more jobs	Rapid economic growth and transformation	Create a conducive environment for businesses to invest and prosper
	Decent employment through inclusive economic growth	Create jobs	Promoting and enabling the growth, diversification and transformation of the provincial economy	Labour intensive projects, second economy establishment, support cooperatives & SMME's, create an enabling environment (regulations and procedures). EPWP & CWP.
	Environmental assets and natural resources that are well protected and continually enhanced	Use resources sustainably	Environmental rights protection	Implementation of Environmental Management Plan
SOUND FINANCIAL MANAGEMENT AND ACCOUNTING	A responsive, accountable, effective and efficient local government system	Fighting fraud and corruption	Implement a municipal financing, planning and support programme	Enhance revenue and assets base
DEMONSTRATING GOOD GOVERNANCE AND ADMINISTRATION	A responsive, accountable, effective and efficient local government system	Build a capable state	Improve effectiveness and efficiency of governance institutions. Enabling and promoting diversification, growth & transformation of the provincial economy	Address the 5 Strategic objectives or Key performance areas
	An efficient, effective and development oriented public service and an empowered, fair and inclusive citizenship	Build a capable state Fight corruption and enhance accountability	Single Window of co-ordination	Sound policies Putting the principles of Batho Pele into practice
SOUND INSTITUTIONAL AND ADMINISTRATIVE CAPABILITIES	A skilled and capable workforce to support an inclusive growth path	Improve education and training	Improving the efficiency and effectiveness of governance and other development institutions	Training and development of the workforce (scarce skills) and develop and support SMMEs
	Skilled / capable workforce to support growth path	Reforming the public service	Improved financial and administrative capacity	Attraction and retention of human capital

8. PROJECTED MONTHLY REVENUE AND EXPENDITURE

The main strategic objective and basic priority for the municipality is to collect all its budgeted revenue and the failure to collect such revenue has the potential to undermine the ability of the municipality to deliver on its planned programmes, projects and services. Dikgatlong Local Municipality must ensure that it institutes effective measures to achieve its monthly revenue targets for each revenue source.

The revenue projections relate to actual cash expected to be collected and should reconcile to the cash flow statement as approved with the budget. The reason why we specify actual revenue collected rather than accrued (billed) revenue is primarily to ensure that expenditure does not exceed actual income.

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

This part of the plan is based upon the Budget and Reporting Regulations Schedules A1 that serve as supporting documentation for the municipal annual budget, in particular schedules SA25 - SA30 and will deal with the following:

- **MONTHLY REVENUE COLLECTIONS:**
  - Revenue by source.
  - Revenue by vote.
  - Revenue in terms of standard classifications.
- **MONTHLY EXPENDITURE PROJECTIONS:**
  - Expenditure by type.
  - Overall expenditure by vote and in terms of standard classifications.
  - Capital expenditure by vote and in terms of standard classifications.
- **CASH FLOW PROJECTIONS**
  - Cash receipts by source.
  - Cash payments by type.

1. REVENUE:

The chart below represents the revenue by source. The majority of revenue is expected to be sourced from recognized operational transfers 42%, followed by electricity service charges 11%, water 11%, refuse 4%, property rates 13% and other revenue including interest on outstanding debtors and sundry revenue accounts for 19% of the total revenue of the total revenue for 2026/2027.

1.1. The monthly projections for revenue by source, is included below:

NC092 Dikgatlong - Supporting Table SA25 Budgeted monthly revenue

NC092 Dikgatlong - Supporting Table SA25 Budgeted monthly revenue and expenditure

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																
Exchange Revenue																
Service charges - Electricity		3 776	3 776	3 776	3 776	3 776	3 776	3 776	3 776	3 776	3 776	3 776	3 776	45 316	48 006	49 005
Service charges - Water		3 771	3 771	3 771	3 771	3 771	3 771	3 771	3 771	3 771	3 771	3 771	3 771	45 348	47 963	47 963
Service charges - Waste Water Management		387	387	387	387	387	387	387	387	387	387	387	387	4 686	4 975	4 925
Service charges - Waste Management		1 191	1 191	1 191	1 191	1 191	1 191	1 191	1 191	1 191	1 191	1 191	1 191	14 293	15 150	15 150
Sale of Goods and Rendering of Services		67	67	67	67	67	67	67	67	67	67	67	67	804	843	843
Agency services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables		4 115	4 115	4 115	4 115	4 115	4 115	4 115	4 115	4 115	4 115	4 115	4 115	49 382	52 345	52 345
Interest earned from Current and Non Current Assets		131	131	131	131	131	131	131	131	131	131	131	131	1 575	1 652	1 663
Dividends		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		85	85	85	85	85	85	65	85	85	85	65	75	1 099	1 431	1 063
Licence and permits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
[illegible]		-	-	-	-	-	-	-	-	-	-	-				
Operational Revenue		115	115	115	115	115	115	115	115	115	115	115	115	1 376	1 457	1 473
Non-Exchange Revenue																
Property rates		3 950	3 950	3 950	3 950	3 950	3 950	3 950	3 950	3 950	3 950	3 950	3 950	47 401	50 245	50 245
Surcharges and Taxes		-	-	-	-	-	-	-	-	-	-	-				
Fines, penalties and forfeits		1	1	1	1	1	1	1	1	1	1	1	1	17	18	19
Licences or permits		1	1	1	1	1	1	1	1	1	1	1	1	10	10	10
Transfer and subsidies - Operational		11 335	11 335	11 335	11 335	11 335	11 335	11 335	11 335	11 335	11 335	11 335	11 335	136 015	145 407	145 289
Interest		1 590	1 590	1 590	1 590	1 590	1 590	1 590	1 590	1 590	1 590	1 590	1 590	18 080	20 275	20 255
Fuel Levy		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		-	-	-	-	-	-	-	-	-	-	-		-	-	0
Other Gains		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-	-	-		-	-	-
Total Revenue (excluding capital transfers and cont		30 515	30 515	30 515	30 515	30 515	30 515	30 515	30 515	30 515	30 515	30 515	30 515	366 179	[illegible]	388 236

NC092 Dikgatlong - Supporting Table SA25 Budgeted monthly revenue (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 - Financial Services		23 722	23 722	23 722	23 722	23 722	23 722	23 722	23 722	23 722	23 722	23 722	23 722	284 663	280 999	287 879
Vote 2 - Mayors Office		42	42	42	42	42	42	42	42	42	42	42	42	500	500	503
Vote 3 - Office of the Municipal Manager		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 4 - Corporate Services Department		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 5 - Technical Services Department		10 643	10 643	10 643	10 643	10 643	10 643	10 643	10 643	10 643	10 643	10 643	10 643	127 721	136 115	132 175
Vote 6 - Planning and Development		9	9	9	9	9	9	9	9	9	9	9	5	106	112	112
Vote 7 - Community Services - Dol Dol		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 8 - Community and Social Services		3	3	3	3	3	3	3	3	3	3	3	3	36	38	38
Vote 9 - [NAME OF VOTE 9]													–	–	–	–
Vote 10 - [NAME OF VOTE 10]													–	–	–	–
Vote 11 - [NAME OF VOTE 11]													–	–		–
Vote 12 - [NAME OF VOTE 12]													–	–	–	–
Vote 13 - [NAME OF VOTE 13]													–	–	–	–
Vote 14 - [NAME OF VOTE 14]													–	–	–	–
Vote 15 - [NAME OF VOTE 15]													–	–	–	–
Total Revenue by Vote		34 419	34 419	34 419	34 419	34 419	34 419	34 419	34 419	34 419	34 419	34 419	34 419	413 027	411 434	[illegible]

1.2. The monthly revenue in terms of standard classifications are indicated below:

NC092 Dikgatlong - Supporting Table SA27 Budgeted monthly revenue and expenditure (functional classification)

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 - Functional																
Governance and administration		21 234	21 235	21 235	21 235	21 235	21 235	21 235	21 235	21 235	21 235	21 235	21 234	254 822	248 913	258 048
Executive and council		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Finance and administration		21 235	21 235	21 235	21 235	21 235	21 235	21 235	21 235	21 235	21 235	21 235	21 235	254 822	248 913	258 048
Internal audit		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Community and public safety		7	7	7	7	7	7	7	7	7	7	7	7	87	86	65
Community and social services		7	7	7	7	7	7	7	7	7	7	7	7	87	86	65
Sport and recreation		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Public safety		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Economic and environmental services		51	51	51	51	51	51	51	51	51	51	51	51	615	622	682
Planning and development		51	51	51	51	51	51	51	51	51	51	51	51	615	622	682
Road transport		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Environmental protection		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Trading services		13 125	13 125	13 125	13 125	13 125	13 125	13 125	13 125	13 125	13 125	13 125	13 125	157 503	167 740	183 743
Energy sources		4 732	4 732	4 732	4 732	4 732	4 732	4 732	4 732	4 732	4 732	4 732	4 135	55 752	60 979	56 979
Water management		5 092	5 092	5 092	5 092	5 092	5 092	5 092	5 092	5 092	5 092	5 092	5 092	61 109	62 776	64 776
Waste water management		697	697	697	697	697	697	697	697	697	697	697	497	11 753	11 409	11 409
Waste management		2 404	2 404	2 404	2 404	2 404	2 404	2 404	2 404	2 404	2 404	2 404	2 404	28 843	30 580	30 580
Other		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Revenue - Functional		34 419	34 419	34 419	34 419	34 419	34 419	34 419	34 419	34 419	34 419	34 419	34 419	413 027	417 424	409 409

NC092 Dikgatlong - Supporting Table SA27 Budgeted monthly revenue and expenditure (functional classification)

2. EXPENDITURE:

In the chart below, it can be seen that of the municipality's operating expenditure during 2026/2027, 29.9% is allocated to employee related costs that is below the norm, followed by bulk purchases 16%, depreciation & asset Impairment 11%, other expenditure 10.1%, debt Impairment 10%, contracted services 14%, Repairs & Maintenance 4%, Finance charges 3% and Remuneration of councilors 2%.

2.1. The monthly projections for expenditure by type follows below:

Choose name from list - Supporting Table SA25 Budgeted monthly revenue and expenditure

Description	Ref	Budget Year 2024/25												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Expenditure																
Employee related costs		6,504	6,504	6,504	6,504	6,504	6,504	6,504	6,504	6,504	6,504	6,504	6,508	78,058	[illegible]	[illegible]
Remuneration of councillors		512	512	512	512	512	512	512	512	512	512	512	512	6,138	[illegible]	[illegible]
Bulk purchases - electricity		3,430	3,430	3,430	3,430	3,430	3,430	3,430	3,430	3,430	3,430	3,430	3,430	41,163	45,001	[illegible]
Inventory consumed		800	800	800	800	800	800	800	800	800	800	800	800	9,592	[illegible]	[illegible]
Debt impairment		2,194	2,194	2,194	2,194	2,194	2,194	2,194	2,194	2,194	2,194	2,194	2,194	26,329	27,906	29,480
Depreciation and amortisation		2,333	2,333	2,333	2,333	2,333	2,333	2,333	2,333	2,333	2,333	2,333	2,333	27,997	[illegible]	[illegible]
Interest		672	672	672	672	672	672	672	672	672	672	672	672	8,063	7,548	7,946
Contracted services		3,084	3,084	3,084	3,084	3,084	3,084	3,084	3,084	3,084	3,084	3,084	3,084	37,011	[illegible]	[illegible]
Transfers and subsidies		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off		311	311	311	311	311	311	311	311	311	311	311	311	3,734	[illegible]	[illegible]
Operational costs		-	-	-	-	-	-	-	-	-	-	-	20,352	20,352	22,171	[illegible]
Losses on disposal of Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure		19,841	19,841	19,841	19,841	19,841	19,841	19,841	19,841	19,841	19,841	19,841	45,707	294,548	272,084	289,481

NC092 Dikgatlong - Supporting Table SA25 Budgeted monthly revenue and expenditure

2.2. The monthly projections for overall expenditure by vote are included below:

Choose name from list - Supporting Table SA26 Budgeted monthly revenue and expenditure (municipal vote)

Description	Ref	Budget Year 2024/25												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Expenditure by Vote to be appropriated																
Vote 1 - Financial Services		10,361	10,361	10,361	10,361	10,361	10,361	10,361	10,361	10,361	10,361	10,361	10,361	124,301	132,094	138,384
Vote 2 - Mayors Office		822	822	822	822	822	822	822	822	822	822	822	822	9,809	10,450	[illegible]
Vote 3 - Office of the Municipal Manager		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 4 - Corporate Services Department		1,876	1,876	1,876	1,876	1,876	1,876	1,876	1,876	1,876	1,876	1,876	1,875	[illegible]	[illegible]	[illegible]
Vote 5 - Technical Services Department		7,581	7,581	7,581	7,581	7,581	7,581	7,581	7,581	7,581	7,581	7,581	7,581	90,973	96,810	102,554
Vote 6 - Planning and Development		552	552	552	552	552	552	552	552	552	552	552	552	[illegible]	5,976	[illegible]
Vote 7 - Community Services - Sol Plaatje		160	160	160	160	160	160	160	160	160	160	160	160	1,917	654	454
Vote 8 - Community and Social Services		191	191	191	191	191	191	191	191	191	191	191	191	[illegible]	[illegible]	[illegible]
Vote 9 - [NAME OF VOTE 9]																-
Vote 10 - [NAME OF VOTE 10]													-	-	-	-
Vote 11 - [NAME OF VOTE 11]													-	-		
Vote 12 - [NAME OF VOTE 12]													-	-	-	-
Vote 13 - [NAME OF VOTE 13]																
Vote 14 - [NAME OF VOTE 14]													-	-	-	-
Vote 15 - [NAME OF VOTE 15]													-	-	-	-
Total Expenditure by Vote		21,879	21,879	21,879	21,879	21,879	21,879	21,879	21,879	21,879	21,879	21,879	21,879	266,848	272,848	288,461
Surplus/(Deficit) before assoc.		6,523	6,523	6,523	6,523	6,523	6,523	6,523	6,523	6,523	6,523	6,523	6,523	76,260	78,124	75,377
Income Tax		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1	6,523	6,523	6,523	6,523	6,523	6,523	6,523	6,523	6,523	6,523	6,523	6,523	76,260	78,124	75,377

NC092 Dikgatlong - Supporting Table SA26 Budgeted monthly expenditure (municipal vote)

2.3. The monthly projections for expenditure in terms of standard classifications follows:

Choose name from list - Supporting Table SA27 Budgeted monthly revenue and expenditure (functional classification)

Description	Ref	Budget Year 2024/25												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept	October	November	December	January	February	March	April	May	June	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Expenditure - Functional																
Governance and administration		10,181	10,181	10,181	10,181	10,181	10,181	10,181	10,181	10,181	10,181	10,181	10,181	122,172	126,714	135,740
Executive and council		829	826	826	826	829	829	826	828	826	829	826	826	9,941	10,636	11,176
Finance and administration		9,353	9,353	9,353	9,353	9,353	9,353	9,353	9,353	9,350	9,353	9,353	9,353	113,232	116,120	124,587
Internal audit		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Community and public safety		419	419	419	419	419	419	419	419	419	419	419	419	5,028	3,952	4,169
Community and social services		419	419	419	419	419	419	419	419	419	419	419	419	5,028	3,952	4,169
Sport and recreation		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Public safety		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Economic and environmental services		1,597	1,597	1,597	1,597	1,597	1,597	1,597	1,597	1,597	1,597	1,597	1,597	19,165	18,888	19,938
Planning and development		582	582	582	582	582	582	582	582	582	582	582	582	6,989	6,910	6,256
Road transport		1,015	1,015	1,015	1,015	1,015	1,015	1,015	1,015	1,015	1,015	1,015	1,015	12,179	12,910	13,688
Environmental protection		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Trading services		9,382	9,382	9,382	9,382	9,382	9,382	9,382	9,382	9,382	9,382	9,382	9,382	112,585	121,022	126,200
Energy sources		4,432	4,432	4,432	4,432	4,432	4,432	4,432	4,432	4,432	4,432	4,432	4,432	53,180	56,240	62,033
Water management		3,040	3,040	3,040	3,040	3,040	3,040	3,040	3,040	3,040	3,040	3,040	3,040	36,481	38,640	40,907
Waste water management		796	796	796	796	796	796	796	796	796	796	796	796	9,558	10,029	10,852
Waste management		1,114	1,114	1,114	1,114	1,114	1,114	1,114	1,114	1,114	1,114	1,114	1,114	13,365	14,116	15,009
Other		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Expenditure - Functional		21,579	21,579	21,579	21,579	21,579	21,579	21,579	21,579	21,579	21,579	21,579	21,579	258,949	272,844	288,481
Surplus/(Deficit) before assoc.		6,523	6,523	6,523	6,523	6,523	6,523	6,523	6,523	6,523	6,523	6,523	6,523	78,280	79,501	75,777
Attributable to minorities		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit)	1	6,523	6,523	6,523	6,523	6,523	6,523	6,523	6,523	6,523	6,523	6,523	6,523	78,280	79,501	75,777

NC092 Dikgatlong - Supporting Table SA27 Budgeted monthly revenue and expenditure (functional classification)

2.4. Capital expenditure: The monthly projections for capital expenditure by vote is included below:

Description	Ref	Budget Year 2025/26												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Multi-year expenditure to be appropriated	1															
Vote 1 - Financial Services		–	–	–	–	–	–	–	–	–	–	–	0	0	0	0
Vote 2 - Mayors Office		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 3 - Office of the Municipal Manager		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 4 - Corporate Services Department		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 5 - Technical Services Department		3 964	3 964	3 964	3 964	3 964	3 964	3 964	3 964	3 964	3 964	3 964	3 964	47 063	58 334	47 258
Vote 6 - Planning and Development		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 7 - Community Services - Douglas		21	21	21	21	21	21	21	21	21	21	21	21	750	771	770
Vote 8 - Community and Social Services		–	–	–	–	–	–	–	–	–	–	–	–			
Vote 9 - [NAME OF VOTE 9]													–	–	–	–
Vote 10 - [NAME OF VOTE 10]													–	–	–	–
Vote 11 - [NAME OF VOTE 11]													–	–	–	–
Vote 12 - [NAME OF VOTE 12]													–	–	–	–
Vote 13 - [NAME OF VOTE 13]													–	–	–	–
Vote 14 - [NAME OF VOTE 14]													–	–	–	–
Vote 15 - [NAME OF VOTE 15]													–	–	–	–
Capital multi-year expenditure sub-total	2	3 984	3 984	3 984	3 984	3 984	3 984	3 984	3 984	3 984	3 984	3 984	3 984	47 819	58 994	47 658
Single-year expenditure to be appropriated																
Vote 1 - Financial Services		108	108	108	108	108	108	108	108	108	108	108	108	1 295	1 355	1 335
Vote 2 - Mayors Office		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 3 - Office of the Municipal Manager		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 4 - Corporate Services Department		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 5 - Technical Services Department		236	236	236	236	236	236	236	236	236	236	236	236	[illegible]	2 720	2 720
Vote 6 - Planning and Development		4	4	4	4	4	4	4	4	4	4	4	4	50	53	53
Vote 7 - Community Services - Douglas		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 8 - Community and Social Services		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 9 - [NAME OF VOTE 9]													–	–	–	–
Vote 10 - [NAME OF VOTE 10]													–	–	–	–
Vote 11 - [NAME OF VOTE 11]													–	–	–	–
Vote 12 - [NAME OF VOTE 12]													–	–	–	–
Vote 13 - [NAME OF VOTE 13]													–	–	–	–
Vote 14 - [NAME OF VOTE 14]													–	–	–	–
Vote 15 - [NAME OF VOTE 15]													–	–	–	–
Capital single-year expenditure sub-total	2	348	348	348	348	348	348	348	348	348	348	348	348	4 178	4 164	4 188
Total Capital Expenditure	2	4 332	4 332	4 332	4 332	4 332	4 332	4 332	4 332	4 332	4 332	4 332	4 332	51 997	54 792	51 848

NC092 Dikgatlong - Supporting Table SA28 Budgeted monthly capital expenditure (municipal vote)

2.5 The monthly projections for capital expenditure in terms of standard classifications as per Supporting table SA29 Consolidated budgeted monthly capital expenditure (standard classification) follows:

Description	Ref	Budget Year 2025/26												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Capital Expenditure - Functional	1															
Governance and administration		75	75	75	75	75	75	75	75	75	75	75	75	[illegible]	[illegible]	906
Executive and council		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Finance and administration		75	75	75	75	75	75	75	75	75	75	75	75	[illegible]	[illegible]	906
Internal audit		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Community and public safety		21	21	21	21	21	21	21	21	21	21	21	21	254	270	[illegible]
Community and social services		21	21	21	21	21	21	21	21	21	21	21	21	254	270	[illegible]
Sport and recreation		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Public safety		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Economic and environmental services		786	786	786	786	786	786	786	786	786	786	786	786	[illegible]	[illegible]	10 647
Planning and development		4	4	4	4	4	4	4	4	4	4	4	4	[illegible]	53	53
Road transport		782	782	782	782	782	782	782	782	782	782	782	782	[illegible]	[illegible]	10 594
Environmental protection		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Trading services		3 484	3 484	3 484	3 484	3 484	3 484	3 484	3 484	3 484	3 484	3 484	3 484	[illegible]	[illegible]	[illegible]
Energy sources		1 767	1 767	1 767	1 767	1 767	1 767	1 767	1 767	1 767	1 767	1 767	1 767	[illegible]	[illegible]	21 220
Water management		1 415	1 415	1 415	1 415	1 415	1 415	1 415	1 415	1 415	1 415	1 415	1 415	[illegible]	[illegible]	[illegible]
Waste water management		302	302	302	302	302	302	302	302	302	302	302	302	[illegible]	4 000	2 000
Waste management		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Capital Expenditure - Functional	2	4 366	4 366	4 366	4 366	4 366	4 366	4 366	4 366	4 366	4 366	4 366	4 366	57 387	[illegible]	[illegible]
Funded by:																
National Government		3 872	3 872	3 872	3 872	3 872	3 872	3 872	3 872	3 872	3 872	3 872	3 872	[illegible]	[illegible]	[illegible]
Provincial Government		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
District Municipality		–	–	–	–	–	–	–	–	–	–	–	0	0	0	0
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Transfers recognised - capital		3 872	3 872	3 872	3 872	3 872	3 872	3 872	3 872	3 872	3 872	3 872	3 872	[illegible]	[illegible]	[illegible]
Borrowing		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Internally generated funds		494	494	494	494	494	494	494	494	494	494	494	494	[illegible]	[illegible]	[illegible]
Total Capital Funding		4 366	4 366	4 366	4 366	4 366	4 366	4 366	4 366	4 366	4 366	4 366	4 366	[illegible]	[illegible]	[illegible]

NC092 Dikgatlong - Supporting Table SA29 Budgeted monthly capital expenditure (functional classification)

3. **CASH FLOWS:** The monthly projections for cash flow (cash receipts by source and cash payments by type) as per Supporting Table SA30 Consolidated budgeted monthly cash flow are indicated below:

MONTHLY CASH FLOWS	Budget Year [illegible]												Medium Term Revenue and Expenditure Framework		
R thousand	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year [illegible]	Budget Year +1 [illegible]	Budget Year +2 [illegible]
Cash Receipts By Source															
Property rates	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Service charges - electricity revenue	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Service charges - water revenue	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Service charges - sanitation revenue	806	608	806	[illegible]	608	806	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Service charges - refuse revenue	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Rental of facilities and equipment	32	33	32	31	32	32	32	32	32	[illegible]	[illegible]	32	[illegible]	[illegible]	[illegible]
Interest earned - external investments	31	37	37	37	37	31	37	37	37	[illegible]	[illegible]	37	[illegible]	[illegible]	[illegible]
Interest earned - outstanding debtors	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Dividends received	–	–	–	–	–	–	–	–	–	–	–	–	–	–	
Fines, penalties and forfeits	1	[illegible]	–	1	[illegible]	1	1	[illegible]	1	1	[illegible]	1	[illegible]	[illegible]	[illegible]
Licences and permits	[illegible]	[illegible]	55	65	[illegible]	55	65	[illegible]	66	[illegible]	[illegible]	66	[illegible]	[illegible]	[illegible]
Agency services	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Transfers and Subsidies - Operational	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Other revenue	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Cash Receipts by Source	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Other Cash Flows by Source															
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)															
Proceeds on Disposal of Fixed and Intangible Assets	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Short term loans	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Borrowing long term/refinancing	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Increase (decrease) in consumer deposits	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
VAT Control (receipts)	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Decrease (increase) in non-current receivables	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Decrease (increase) in non-current investments	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Total Cash Receipts by Source	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Cash Payments by Type															
Employee related costs	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Remuneration of councillors	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Interest	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Bulk purchases - electricity	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Acquisitions - water & other inventory	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Contracted services	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Transfers and subsidies - other municipalities	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Transfers and subsidies - other	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Other expenditure	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Cash Payments by Type	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Other Cash Flows/Payments by Type															
Capital assets	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Repayment of borrowing	–	–	–	–	–	–	–	–	–	–	–	[illegible]	[illegible]	[illegible]	[illegible]
Other Cash Flows/Payments	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Total Cash Payments by Type	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
NET INCREASE/(DECREASE) IN CASH HELD	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Cash/cash equivalents at the month/year begin:	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Cash/cash equivalents at the month/year end:	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]

NC092 Dikgatlong - Supporting Table SA30 Budgeted monthly cash flow

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

SERVICE DELIVERY AND PERFORMANCE INDICATORS

The High-Level Service Delivery and Budget Implementation Plan, outlining measurable performance objectives, service delivery targets and performance indicators will be cascaded down to departmental or technical scorecards, which will be used for internal monitoring of individual performance management (Senior Managers) as well as organisational performance management (Municipality).

8.1. STRATEGIC SCORECARD

The below-mentioned performance indicators and targets are the highest level and strategic for Dikgatlong Local Municipality and are intended to ensure the achievement of the strategic goals and outcomes identified in the strategic planning documents of Council (IDP, including the Budget). The responsibilities attached to the achievement of these targets will be proportionally shared between the Municipal Manager and Heads of Department consistent with their functional areas, without derogating from the responsibility of the Municipal Manager, who is responsible and accountable for the achievement of these targets.

This strategic and high-level scorecard will form the basis for the quarterly, mid-year and annual non-financial performance monitoring and reporting. The National General Key Performance Indicators as prescribed in terms of Section 43 of the Local Government: Municipal Systems Act and Regulation 796 of 2001 are indicated in *italic font* in the table above. The afore-said strategic indicators are as follows:

KPA 1: MUNICIPAL TRANSFORMATION AND INSTITUTIONAL DEVELOPMENT															
PROJECT #	IDP OBJECTIVES	NATIONAL OUTCOMES	KEY PERFORMANCE INDICATORS (KPI)	UOM	WARD	Department	Budget	Source of Funding	BASE LINE	PERFORMANCE TARGET				PORTFOLIO OF EVIDENCE
										QUARTERLY		ANNUAL 2026/27	ANNUAL 2027/28	
MTOD 01	To promote positive employee climate & sound labour relations	NO 09/ Output 6	Employment Equity (EE) Annual Report submitted to the Department of Employment and Labour within the prescribed legislative timeframe.	#	All	CSO	Opex	Own	1 EE Report submitted	1 2 3 4	- - 1 -	One (1) Employment Equity Annual Report submitted to the Department of Employment and Labour by 15 January 2027.		Employment Equity Annual Report and proof of submission
MTOD 02	To develop and retain skills	NO 09/ Output 6	Number of critical vacant positions identified in the approved Financial Recovery Plan filled. (Director Corporate Service, Financial Accountant Income, Traffic Officer, Building Inspector and Superintendent Water)	#	All	MM	Opex	Own	0	1 2 3 4	1 1 1 2	Five (5) critical positions filled by 30 June 2027 in accordance with the approved Financial Recovery Plan.		Appointment letters

KPA.1: MUNICIPAL TRANSFORMATION AND INSTITUTIONAL DEVELOPMENT														
PROJECT #	IDP OBJECTIVES	NATIONAL OUTCOMES	KEY PERFORMANCE INDICATORS (KPI)	UOM	WARD	Department	Budget	Source of Funding	BASE LINE	PERFORMANCE TARGET				PORTFOLIO OF EVIDENCE
										QUARTERLY		ANNUAL 2026/27	ANNUAL 2027/28	
MTOD 03	To develop and retain skills/To provide Human Resources Management	NO 09/ Output 6	Percentage of the approved Workplace Skills Plan (WSP) training budget spent on approved training interventions	%	All	CSD	R500 587	Own	76%	1	-	100% of the approved Workplace Skills Plan training budget spent on approved training interventions by 30 June 2027.		Expenditure report
										2	-			
										3	-			
										4	100%			
MTOD 04	To promote a positive employee climate & sound labour relations	NO 09/ Output 1	Number of approved Employee Wellness Programme activities implemented for municipal employees and councillors	#	All	CSD	R350 000	Own	2	1	1	Two (2) Employee Wellness Programme activities implemented by 30 June 2027.		Programme signed by the Municipal Manager
										2	-			
										3	-			
										4	1			
MTOD 05	Promote a positive employee climate and sound labour relations	NO 09/ Output 6	Percentage of disciplinary cases finalised within three (3) months after appointment of the presiding officer and prosecutor.	%	All	CSD	Opex	Own	100%	1	100%	100% of disciplinary cases finalised within three (3) months by 30 June 2027		Disciplinary case register/investigation reports/outcome letters/hearing records
										2	100%			
										3	100%			
										4	100%			
MTOD 06	Ensure Occupational Health and Safety	NO 09/ Output 6	Number of Occupational Health and Safety (OHS) inspections conducted by designated OHS representatives.	#	All	CSD/ED/TD	Opex	Own	1	1	-	One (1) Occupational Health and Safety inspection conducted and corrective actions		OHS inspection report
										2	-			
										3	-			
										4	1			
MTOD 07	Provide Human Resources Management/ To develop & retain skills	NO 09/ Output 6	Annual Training Report (ATR) for 2026/27 and Workplace Skills Plan (WSP) for 2027/28 submitted to the LGSETA within the prescribed timeframe.	#	All	CSD	Opex	Own	1	1	-	One (1) ATR and one (1) WSP submitted to LGSETA by 30 April 2027		ATR, WSP and proof of submission to LGSETA
										2	-			
										3	-			
										4	1			
MTOD 08	To provide Human Resources Management	NO 09/ Output 6	Municipal organisational structure reviewed and submitted to Council for approval.	#	All	CSD	Opex	Own	1	1	-	One (1) revised municipal organogram reviewed and submitted to Council for approval by 31 December 2026.		Revised organogram and Council resolution
										2	1			
										3	-			
										4	-			

KPA 2: BASIC SERVICE DELIVERY AND INFRASTRUCTURE DEVELOPMENT

PROJECT #	IDP OBJECTIVES	NATIONAL OUTCOMES	PROJECT NAME	KEY PERFORMANCE INDICATORS (KPI)	UOM	WARD	Dpt	Budget	Source of Funding	BASE LINE	PERFORMANCE TARGET: QUARTERLY	PERFORMANCE TARGET: ANNUAL 2026/27	PERFORMANCE TARGET: ANNUAL 2027/28	PORTFOLIO OF EVIDENCE
BSDID 01	To provide waste removal services for households	NO 09/ Output 2	Refuse Removal	Number of scheduled weekly household refuse collection services completed in Dikgatlong	#	All	TD	R00	Own	New	1: 12 2: 12 3: 12 4: 12	48 scheduled weekly refuse collection services in Dikgatlong completed by 30 June 2027.	48 Refuse removal services done once per week in Dikgatlong area by June 2028.	Signed off work orders and refuse collection schedule
BSDID 01	To provide waste removal services for households	NO 09/ Output 2	Refuse Removal	Refuse compactor truck procured and operational	#	All	TD	R1.2 Mil	Own	New	1: - 2: - 3: - 4: 1	1 refuse compactor truck procured, registered and placed into operation by 30 June 2027	None	Vehicle Ownership Certificate
BSDID 02				Number of households provided with new electricity connections in Koopmansfontein	#	3				New	1: - 2: - 3: - 4: 100	100 Households Connected to electricity by 30 June 2027	None	Technical report
BSDID 03			Household Electrification (Phase 1)	Number of households provided with new electricity connections in Sonderwater Phase 1	#	3				New	1: - 2: - 3: - 4: 300	350 Households Connected to electricity by December 2026	None	Technical report
BSDID 04	To ensuring that all households have access to electricity	NO 09/ Output 2		Number of households provided with new electricity connections in Sonderwater Phase 2	#	3	TD	R7,200,000.50	INEP	New	1: - 2: - 3: - 4: 350	100 Households Connected to electricity by June 2027	None	Technical report
BSDID 05				Number of households provided with new electricity connections in Vukuzenzele	#	6				New	1: - 2: - 3: - 4: 14	14 Households Connected to electricity by June 2026	None	Technical report
BSDID 06				Number of households provided with new electricity connections in Uitenstone	#	2				New	1: - 2: - 3: - 4: 40	40 Households Connected to electricity by June 2026	None	Technical report
BSDID 07	To upgrade and maintain	NO 09/ Output 1		Approved detailed engineering design for the	#	5, 6	TD	R5,352,359.90	MIG	New	1: - 2: - 3: -	One (1) approved detailed engineering design	None	Copy of Approved Designs

KPA.2: BASIC SERVICE DELIVERY AND INFRASTRUCTURE DEVELOPMENT

PROJECT #	IDP OBJECTIVES	NATIONAL OUTCOMES	PROJECT NAME	KEY PERFORMANCE INDICATORS (KPI)	UOM	WARD	DP	Budget	Source of Funding	BASE LINE	QUARTERLY	ANNUAL 2026/27	ANNUAL 2027/28	PORTFOLIO OF EVIDENCE
	water services		Delportshoop : Bulk Water scheme Phase 1	Delportshoop Bulk Water Scheme Phase 1 completed.							4: 1	completed by 30 June 2027.		
BSDID 08				Feasibility study for the Delportshoop Bulk Water Scheme Phase 1 completed and approved.	#					New	1: - 2: - 3: - 4: 1	One (1) feasibility study completed and approved by 30 June 2027	None	Feasibility Study Report
BSDID 09				Reservoir for the Delportshoop Bulk Water Scheme Phase 1 constructed to practical completion.	#					New	1: - 2: 1 3: - 4: -	One (1) reservoir constructed and practically completed by 30 June 2027.	None	Technical report
BSDID 10	To upgrade and maintain water services	NO 09/ Output 5&7	Water Maintenance	Water Services Development Plan (WSDP) reviewed and approved	#	All	T D	Opex	Own	1	1: - 2: - 3: - 4: 1	One (1) Water Services Development Plan reviewed and approved by 30 June 2027.	None	Approved Water Services Development Plan
BSDID 10	To upgrade and maintain water services	NO 09/ Output 5&7	Water Maintenance	Water tanker truck procured, registered and commissioned for municipal operations	#	All	T D	Opex	Own	1	1: - 2: - 3: - 4: 1	One (1) water tanker truck procured and operational by 30 June 2027	None	Vehicle Registration Certificate
BSDID 10	To upgrade and maintain water services	NO 09/ Output 5&7	Water Maintenance	TLB procured, registered and commissioned for municipal operations.	#	All	T D	Opex	Own	1	1: - 2: - 3: - 4: 1	One (1) TLB procured and operational by 30 June 2027	None	Vehicle Registration Certificate
BSDID 10	To upgrade and maintain water services	NO 09/ Output 5&7	Water Maintenance	Vacuum sewerage tanker truck procured, registered and commissioned for municipal operations.	#	All	T D	Opex	Own	1	1: - 2: - 3: - 4: 1	One (1) vacuum sewerage tanker truck procured and operational by 30 June 2027	None	Vehicle Registration Certificate
BSDID 11	To provide potable water	NO 09/ Output 2	Barkly West Wastewater treatment plant, Works upgrade	Tender for Barkly West Wastewater Treatment Works Upgrade Phase 1 advertised in accordance with the approved procurement plan	#	All	T D	R3, 145, 400.00	MIG	New	1: 1 2: - 3: - 4: -	One (1) tender advertised by 30 September 2026.	None	Newspaper Advert
BSDID 12				Contractor appointed for Barkly West Wastewater Treatment Works Upgrade Phase 1.	#					New	1: - 2: 1 3: - 4: -	One (1) contractor appointed by 31 December 2026	None	Appointment Letter
BSDID 14					#				MIG	New	1: -		None	Technical report

KPA.2: BASIC SERVICE DELIVERY AND INFRASTRUCTURE DEVELOPMENT

PROJECT #	IDP OBJECTIVES	NATIONAL OUTCOMES	PROJECT NAME	KEY PERFORMANCE INDICATORS (KPI)	UOM	WARD	Dept	Budget	Source of Funding	BASE LINE	PERFORMANCE TARGET QUARTERLY	ANNUAL 2026/27	ANNUAL 2027/28	PORTFOLIO OF EVIDENCE
				Kilometres of stormwater pipeline installed in Windsorton Phase 1.							2: 0.37kms 3: - 4: -	0.37 km of stormwater pipeline installed by 31 December 2026.		
BSDID 18	To upgrade and maintain road and stormwater services	NO 09/ Output 2	Provision of Roads and Stormwater in Windsorton (Phase 1)	Kilometres of concrete open stormwater channels constructed in Windsorton Phase 1.	#	1	TD	R2.951.963.56		New	1: - 2: 4km 3: - 4: -	4 km of concrete stormwater channels completed by 31 December 2026.		Technical report
BSDID 19				Kilometres of road paved on Windsorton Road and stormwater systems	#					New	1: - 2: 4km 3: - 4: -	4 km of road paved by December 2026	None	Technical report
BSDID 20	To upgrade and maintain road and stormwater services	NO 09/ Output 2	Provision of Roads and Stormwater in Delportshoop	Kilometres of road paved in Delportshoop and associated stormwater infrastructure completed	#					New	1: - 2: 1.0km 3: 1.0km 4: 2.04km	4.04 km of road paving completed by 30 June 2027.	None	Technical report
BSDID 21				Kilometres of stormwater pipes installed on Delportshoop Road and stormwater systems	#	2	TD	R8,000,000	MIG	New	1: - 2: - 3: - 4: 0.370km	0.37 km stormwater pipe system installed by June 2026	None	Technical report

KPA.3: LOCAL ECONOMIC DEVELOPMENT

PROJECT #	IDP OBJECTIVES	NATIONAL OUTCOMES	KEY PERFORMANCE INDICATORS (KPI)	UOM	WARD	Department	Budget	Source of Funding	BASE LINE	PERFORMANCE TARGET QUARTERLY	ANNUAL 2026/27	ANNUAL 2027/28	PORTFOLIO OF EVIDENCE
LED 01	To provide an enabling environment to create jobs	NO 09/ Output 3	Number of work opportunities created through Municipal LED initiatives, including EPWP, CWP and municipal capital infrastructure projects.	#	All	MM	R 1.386.000	Dept of Public Works	1200	1: 50 2: 50 3: 100 4: -	200 work opportunities created through Municipal LED initiatives by 30 June 2027.		EPWP report or Technical Report
LED 02	To promote SMMEs growth /	NO 09/ Output 3	Number of SMMEs provided with accredited	#	All	MM	Opex	Own	400	1: - 2: -	150 SMMEs trained on business management		

KPA.3: LOCAL ECONOMIC DEVELOPMENT

PROJECT #	IDP OBJECTIVES	NATIONAL OUTCOMES	KEY PERFORMANCE INDICATORS (KPI)	UOM	WARD	Department	Budget	Source of Funding	BASE LINE	PERFORMANCE TARGET				PORTFOLIO OF EVIDENCE
										QUARTERLY		ANNUAL 2026/27	ANNUAL 2027/28	
	To support enterprise development		business management and sustainability training.							3	50	and sustainability by 30 June 2027		Training programme/attendance registers
										4	50			
LED 03	To coordinate EPWP	NO 09/ Output 1&7	Number of EPWP Quarterly Performance Reports submitted to the National Department of Public Works within prescribed reporting timeframes	#	All	MM	Opex	Own	4	1	1	Four (4) EPWP Quarterly Reports submitted by 30 June 2027		Quarterly reports, and proof of submission to Public Works
										2	1			
										3	1			
										4	1			
LED 04	To increase community Self-Sufficiency	NO 09/ Output 1	Number of economic empowerment programmes implemented for women, youth and persons with disabilities.	#	All	MM/ Mayor	R100 000	Own	0	1	-	Four (4) empowerment programmes implemented by 30 June 2027.		Project close out reports
										2	-			
										3	1			
										4	1			
LED 05	To build partnership for growth and development	NO 09/ Output 1	Number of functional Local Economic Development (LED) Forums established and operational (Mining, Business and General LED Forum).	#		MM	Opex	Own	New	1	-	Two (2) functional LED Forums established and operational by 30 June 2027.		Terms of References
										2	-			
										3	-			
										4	1			
LED 06	To build partnership for growth and development	NO 09/ Output 1	Local Economic Development (LED) Strategy reviewed, approved by Council and implemented.	#	All	MM-LED	Opex	Own	New	1	-	One (1) reviewed LED Strategy approved by Council by 30 June 2027.		Strategy and Council resolution
										2	-			
										3	-			
										4	1			

KPA.4: MUNICIPAL FINANCIAL VIABILITY AND MANAGEMENT

PROJECT #	IDP OBJECTIVES	NATIONAL OUTCOMES	KEY PERFORMANCE INDICATORS (KPI)	UOM	WARD	Department	Budget	Source of Funding	BASE LINE	PERFORMANCE TARGET				PORTFOLIO OF EVIDENCE
										QUARTERLY		ANNUAL 2026/27	ANNUAL 2027/28	
MFV 01	Provide and Maintain	NO 09/ Output 2	Percentage of allocated conditional grant funding spent in accordance with	%	All	TD	R26,963,000	MIG, FMG EPWP, Library	100 %	1	15%	100% of allocated conditional grant funding spent by 30 June 2027		Expenditure report
										2	40%			
										3	65%			

KPA.4: MUNICIPAL FINANCIAL VIABILITY AND MANAGEMENT

PROJECT #	IDP OBJECTIVES	NATIONAL OUTCOMES	KEY PERFORMANCE INDICATORS (KPI)	UOM	WARD	Department	Budget	Source of Funding	BASE LINE	PERFORMANCE TARGET				PORTFOLIO OF EVIDENCE
										QUARTERLY		ANNUAL 2026/27	ANNUAL 2027/28	
	Municipal Infrastructure		approved business plans and grant conditions.							4	100 %			
MFV 02	Provide and Maintain Municipal Infrastructure	NO 09/ Output 2	Percentage of the approved capital budget spent on approved capital projects contained in the IDP and MTREF.	%	All	MM/TD	R31,349,000	MIG, INEP, WSIG, RBIG (only MIG)	100 %	1 2 3 4	15% 40% 65% 100 %	100% of the approved capital budget spent on approved capital projects by 30 June 2027.		Expenditure report
MFV 03	To Enhance Revenue and asset base of the municipality	NO 09/ Output 1&6	Percentage of current and outstanding service debt collected against total billings.	%	All	FD	Opex	Own	55%	1 2 3 4	60% 70% 80% 95%	95% collection rate achieved by 30 June 2027		Section 71 budget report
MFV 04	To promote accountability and transparency	NO 09/ Output 1&6	Post audit Action Plan developed, approved and implemented to address Auditor General findings.	#	All	FD	Opex	Own	1	1 2 3 4	- - 1 -	One (1) Post Audit Action Plan approved by 31 March 2027.		Post audit action plan
MFV 05	Improve Asset Management	NO 09/ Output 1&6	Municipal Asset Register updated in accordance with GRAP and MFMA requirements.	#	All	FD	R608,8136.00	Own	1	1 2 3 4	1 - - -	One (1) Updated Asset Register completed by 31 August 2026		Asset registers
MFV 06	To promote accountability and transparency	NO 09/ Output 1&6	Annual Financial Statements (AFS) prepared and submitted to the Auditor-General within the legislative timeframe.	#	All	FD	R1,959,864.00	Own	1	1 2 3 4	1 - - -	One (1) Annual Financial Statements submitted to the Auditor-General by 31 August 2026		Signed off AFS
MFV 07	To promote accountability and transparency	NO 09/ Output 1&6	Adjustment Budget adopted by Council within the timeframe prescribed by the MFMA.	#	All	FD	Opex	Own	1	1 2 3 4	- - 1 -	One (1) Adjustment Budget adopted by Council by 28 February 2027		Budget adjustment and Council resolution
MFV 08	To promote accountability and transparency	NO 09/ Output 1&6	Draft Annual Budget tabled before Council in accordance with the MFMA budget timetable	#	All	FD	Opex	Own	1	1 2 3 4	- - 1 -	One (1) Draft Annual Budget tabled before Council by 31 March 2027.		Draft annual budget and Council resolution
MFV 09	To promote accountability and transparency	NO 09/ Output 1&6	Annual Budget approved and adopted by Council within the legislative timeframe.	#	All	FD	Opex	Own	1	1 2 3 4	- - - 1	One (1) Annual Budget adopted by Council by 31 May 2027		Municipal annual budget and Council resolution

KPA.4: MUNICIPAL FINANCIAL VIABILITY AND MANAGEMENT

PROJECT #	IDP OBJECTIVES	NATIONAL OUTCOMES	KEY PERFORMANCE INDICATORS (KPI)	UOM	WARD	Department	Budget	Source of Funding	BASE LINE	PERFORMANCE TARGET: QUARTERLY	PERFORMANCE TARGET: ANNUAL 2026/27	PERFORMANCE TARGET: ANNUAL 2027/28	PORTFOLIO OF EVIDENCE
MFV 10	To promote accountability and transparency	NO 09/ Output 1&6	Number of budget-related policies and by-laws reviewed and tabled before Council.	#	All	FD	Opex	Own	16	1: - 2: - 3: 10 4: -	Ten (10) budget related policies and by-laws reviewed and tabled by 31 March 2027.		Draft Budget policies and By-laws /Council resolution
MFV 11	Enhance revenue and asset base	NO 03/ Output 1&6	Number of Section 71 Budget Statements submitted to the Mayor and Provincial Treasury within ten (10) working days after month-end	#	All	FD	Opex	Own	12	1: 3 2: 3 3: 3 4: 3	Twelve (12) Section 71 Budget Statements submitted within legislative timeframes by 30 June 2027.		Sect 71 Reports or Acknowledgement of receipt
MFV 12	Enhance revenue and asset base	NO 09/ Output 1&6	Percentage of unauthorised operating expenditure incurred against the approved operating budget.	%	All	ALL	Opex	Own	0%	1: 0% 2: 0% 3: 0% 4: 0%	0% unauthorised operating expenditure incurred by 30 June 2027.		Expenditure report
MFV 13	Enhance revenue and asset base	NO 09/ Output 1&6	Number of quarterly reports on unauthorised, irregular, fruitless and wasteful expenditure submitted to Council.	%	All	FD	Opex	Own	4	1: 1 2: 1 3: 1 4: 1	Four (4) quarterly reports submitted to Council by 30 June 2027		Unauthorized, Irregular, fruitless & wasteful expenditure reports and Council resolution
MFV 14	To promote accountability and transparency	NO 09/ Output 1&6	Number of mSCOA data strings submitted to National Treasury within prescribed reporting timeframes.	#	All	FD	Opex	Own	New	1: 3 2: 3 3: 3 4: 3	Twelve (12) mSCOA data strings submitted to National Treasury by 30 June 2027.		Mscoa data string proof of submission

KPA.5: KPA 5: GOOD GOVERNANCE AND PUBLIC PARTICIPATION

PROJECT #	IDP OBJECTIVES	NATIONAL OUTCOMES	KEY PERFORMANCE INDICATORS (KPI)	UOM	WARD	Department	Budget	Source of Funding	BASE LINE	PERFORMANCE TARGET: QUARTERLY	PERFORMANCE TARGET: ANNUAL 2026/27	PERFORMANCE TARGET: ANNUAL 2027/28	PORTFOLIO OF EVIDENCE
GGPP 01	Promote governance and accountability	NO 09/ Output 1&6	Mid-Year Budget and Performance Assessment Report prepared and submitted in terms of Section	#	All	MM	Opex	Own	1	1: - 2: - 3: 1 4: -	One (1) Mid-Year Budget and Performance Assessment Report prepared and submitted by 25 January		Mid-Year Budget and Performance assessment report

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PROJECT #	IDP OBJECTIVES	NATIONAL OUTCOMES	KEY PERFORMANCE INDICATORS (KPI)	U O M	W AR D	Department	Budget	Source of Funding	BASE LINE	PERFORMANCE TARGET: QUARTERLY	PERFORMANCE TARGET: ANNUAL 2026/27	PERFORMANCE TARGET: ANNUAL 2027/28	PORTFOLIO OF EVIDENCE
			72 of the MFMA by 25 January 2027.								2027 in compliance with Section 72 of the MFMA.		
GGPP 02	To promote accountability and transparency	NO 09/ Output 5&7	Annual Performance Report prepared and submitted as part of the Annual Report in accordance with the Municipal Systems Act.	#	All	MM	Opex	Own	1	1: 1 2: - 3: - 4: -	One (1) Annual Performance Report prepared and submitted by 31 August 2027.		Signed off APR
GGPP 03	To promote accountability and transparency	NO 09/ Output 5&7	Draft Annual Report for the 2025/26 financial year prepared and tabled before Council within the legislative timeframe.	#	All	MM	Opex	Own	1	1: - 2: - 3: 1 4: -	One (1) Draft Annual Report prepared and tabled before Council by 31 January 2028.		Annual report tabled in Council
GGPP 04	Democratic and accountable organisation	NO 09/ Output 5&7	Service Delivery and Budget Implementation Plan (SDBIP) approved by the Mayor and published within the legislative timeframe.	#	All	MM	Opex	Own	1	1: 1 2: - 3: - 4: -	One (1) SDBIP approved by the Mayor and published within 28 days after approval of the Annual Budget.		Signed final SDBIP
GGPP 05	Democratic and accountable organisation	NO 09/ Output 5&7	MPAC Oversight Report and Final Annual Report approved by Council within the legislative timeframe.	#	All	MM	Opex	Own	1	1: - 2: - 3: 1 4: -	One (1) MPAC Oversight Report and Final Annual Report approved by Council by 31 March 2027		MPAC oversight report, final Annual Report
GGPP 06	To promote accountability and transparency	NO 09/ Output 5&7	Municipal Manager's Performance Agreement signed with the Executive Mayor within one (1) month after the commencement of the financial year	#	All	MM	Opex	Own	1	1: 1 2: - 3: - 4: -	One (1) Municipal Manager Performance Agreement signed by 31 July 2026.		Signed copy of performance agreement
GGPP 07	To promote accountability and transparency	NO 09/ Output 5&7	Number of Performance Agreements signed with Managers directly accountable to the Municipal Manager within one (1) month after the commencement of the financial year.	#	All	MM	Opex	Own	3	1: 3 2: - 3: - 4: -	Three (3) Performance Agreements signed by 31 July 2025.		Signed copies of the performance agreements
GGPP 08	To promote accountability and transparency	NO 09/ Output 5&7	Number of Quarterly Financial and Non-financial Performance Reports submitted to Council in	#	All	MM	Opex	Own	4	1: 1 2: 1 3: 1	Four (4) Quarterly Financial and Non-financial Performance Reports submitted to Council by 30		Quarterly performance reports and Council resolutions

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PROJECT #	IDP OBJECTIVES	NATIONAL OUTCOMES	KEY PERFORMANCE INDICATORS (KPI)	UOM	WARD	Department	Budget	Source of Funding	BASE LINE	PERFORMANCE TARGET QUARTERLY (Quarter)	QUARTERLY (Target)	ANNUAL 2026/27	ANNUAL 2027/28	PORTFOLIO OF EVIDENCE
			accordance with Section 52(d) of the MFMA.							4	1	June 2027 in compliance with Section 52(d) of the MFMA.		
GGPP 09	To promote accountability and transparency	NO 09/ Output 5&7	Number of Ordinary Council meetings convened and held in accordance with the approved Council annual programme	#	All	MM	Opex	Own	5	1 2 3 4	1 1 1 1	Four (4) Ordinary Council meetings held by 30 June 2027		Council minutes and attendance registers
GGPP 10	To promote accountability and transparency	NO 09/ Output 5&7	Number of MPAC Committee meetings convened and held in accordance with the approved annual programme.	#	All	MM	Opex	Own	3	1 2 3 4	1 1 1 1	Four (4) MPAC Committee meetings held by 30 June 2027.		MPAC minutes and attendance registers
GGPP 11	To promote accountability and transparency	NO 09/ Output 5&7	Number of Audit Committee meetings held in accordance with the approved Audit Committee Charter	#	All	MM	Opex	Own	3	1 2 3 4	1 1 1 1	Four (4) Audit Committee meetings held by 30 June 2027		Audit Committee minutes and attendance registers
GGPP 12	To promote accountability and transparency	NO 09/ Output 5&7	IDP, Budget and PMS 2027/2028 Process Plan reviewed, approved and adopted by Council within the legislative timeframe.	#	All	FD/MM	Opex	Own	1	1 2 3 4	1 - - -	One (1) Process Plan adopted by Council by 31 August 2026 in accordance with the Municipal Systems Act.		Budget Key Deadlines, IDP Process Plan and Council resolution
GGPP 13	To promote accountability and transparency	NO 09/ Output 5&7	Draft Integrated Development Plan (IDP) reviewed, approved and adopted by Council within the legislative timeframe.	#	All	MM	Opex	Own	1	1 2 3 4	- - 1 -	One (1) Draft IDP adopted by Council by 31 March 2027 in accordance with the Municipal Systems Act.		Draft IDP document and Council resolution
GGPP 14	To promote accountability and transparency	NO 09/ Output 5&7	Draft approved IDP submitted to the MEC for Cooperative Governance and the District Municipality within ten (10) days after Council approval.	#	All	MM	Opex	Own	1	1 2 3 4	- - - 1	One (1) Draft IDP submitted to the MEC and District Municipality within ten (10) days after Council approval.		Acknowledgements of Receipt
GGPP 15	To promote accountability and transparency	NO 09/ Output 5&7	Final Integrated Development Plan (IDP) reviewed, approved and adopted by Council within the legislative timeframe.	#	All	MM	Opex	Own	1	1 2 3 4	- - - 1	One (1) Final IDP adopted by Council by 31 May 2027 in accordance with the Municipal Systems Act.		Final IDP document and Council resolution
GGPP 16	To promote accountability and transparency	NO 09/ Output 5&7	Final approved IDP submitted to the MEC for Cooperative Governance and the District	#	All	MM	Opex	Own	1	1 2 3 4	- - - 1	One (1) Final IDP submitted to the MEC and District Municipality within ten (10) days after Council approval.		Acknowledgements of Receipt

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PROJECT #	IDP OBJECTIVES	NATIONAL OUTCOMES	KEY PERFORMANCE INDICATORS (KPI)	UGM	Ward	Department	Budget	Source of funding	BASE LINE	PERFORMANCE TARGET QUARTERLY		ANNUAL 2026/27	ANNUAL 2027/28	PORTFOLIO OF EVIDENCE
			Municipality within ten (10) days after Council approval											
GGPP 17	To promote accountability and transparency	NO 09/ Output 5&7	Number of quarterly reports on the functionality of Ward Committees submitted to Council.	#	All	MM / Mayor	Opex	Own	4	1	1	Four (4) quarterly Ward Committee functionality reports submitted to Council by 30 June 2027.		Quarterly functionality reports and Council resolutions
										2	1			
										3	1			
										4	1			
GGPP 18	To promote accountability and transparency	NO 09/ Output 5&7	Number of new municipal policies developed, approved and adopted by Council	#	All	CD/TD	Opex	Own	3	1	[illegible]	Eight (8) new municipal policies developed and adopted by Council by 30 June 2027.		Copies of policies and Council resolutions
										2	2			
										3	-			
										4	3			
GGPP 19	To promote accountability and transparency	NO 09/ Output 5&7	Number of existing municipal policies reviewed, updated and adopted by Council	#	All	CD/TD	Opex	Own	2	1	-	Six (6) municipal policies reviewed, updated and adopted by Council by 30 June 2027.		Copies of policies and Council resolutions
										2	3			
										3	-			
										4	-			
GGPP 20	To promote accountability and transparency	NC 09/ Output 5&7	Number of approved IDP Representative Forum meetings held in accordance with the IDP Process Plan.	#	All	MM	Opex	Own	1	1	-	Two (2) IDP Representative Forum meetings held by 30 June 2027.		Programme and the attendance register
										2	1			
										3	1			
										4	-			
GGPP 21	To promote accountability and transparency	NC 09/ Output 5&7	Percentage of Council resolutions implemented within approved timeframes or target dates.	%	All	All	Opex	Own	75%	1	100%	100% of Council resolutions implemented within approved timeframes by 30 June 2027.		Database of resolutions and Council resolution
										2	100%			
										3	100%			
										4	100%			
GGPP 22	To promote accountability and transparency	NC 09/ Output 5&7	Number of Senior Management Team (SMT) meetings held in accordance with the approved annual meeting programme.	#	All	All	Opex	Own	8	1	1	Four (4) Senior Management Team meetings held by 30 June 2027.		Agenda and attendance registers
										2	1			
										3	1			
										4	1			

KPA.6: SPATIAL RATIONALE

PROJECT #	IDP OBJECTIVES	NATIONAL OUTCOMES	KEY PERFORMANCE INDICATORS (KPI)	UOM	WARD	Department	Budget	Source of Funding	BASE LINE	QUARTERLY		ANNUAL 2026/27	ANNUAL 2027/28	PORTFOLIO OF EVIDENCE
SR 01	Integrated liveable urban/rural human settlement	NO 09/ Output 4	Percentage of complete building plan applications assessed and finalised within six (6) weeks from the date of submission in accordance with applicable legislation	%	All	MM	Opex	Own	30%	1 2 3 4	100% 100% 100% 100%	100% of complete building plan applications assessed and finalised within six (6) weeks by 30 June 2027.	None	Building plans control register
SR 02	Integrated liveable urban/rural human settlement	NO 09/ Output 4	Dikgatlong Human Settlements Plan reviewed, approved and adopted by Council	#	All	TD	Opex	Own	1	1 2 3 4	- 1 - -	One (1) Dikgatlong Human Settlements Plan reviewed and adopted by Council by 30 June 2027.	None	Copy of Human Settlement Plan and Council resolution
SR 03	Integrated liveable urban/rural human settlement	NO 09/ Output 4	Dikgatlong Land Use Scheme reviewed, approved and adopted by Council	#	All	TD	Opex	Own	1	1 2 3 4	- - - 1	One (1) Land Use Scheme reviewed and adopted by Council by 30 June 2027	None	Copy of Land Use Scheme and Council resolution
SR 05	Integrated liveable urban/rural human settlement	NO 09/ Output 4	Wayleave Policy developed, approved and adopted by Council.	#	All	TD	Opex	Own	New	1 2 3 4	- 1 - -	One (1) Wayleave Policy developed and adopted by Council by 30 June 2027.	None	Approved Wayleave Policy
SR 06	Integrated liveable urban/rural human settlement	NO 09/ Output 4	Number of quarterly progress reports on land development applications considered by the District Municipal Planning Tribunal (DMPT) submitted to Council for noting.	#	All	MM	Opex	Own	2	1 2 3 4	1 1 1 1	Four (4) quarterly progress reports submitted to Council for noting by 30 June 2027.	None	Quarterly DMPT reports, Progress reports and Council resolution.
SR 07	Integrated liveable urban/rural human settlement	NO 09/ Output 4	Number of township establishment projects completed in accordance with approved statutory processes (Pniel, Longlands, Barkly West Extension 3500 and Delportshoop Proteahof).	#	All	TD	Opex	Own	New	1 2 3 4	- - - 4	Four (4) township establishment projects completed by 30 June 2027.	None	Township register

9. DETAILED PROJECTS WORKS PLAN

A detailed three-year capital works plan is required to ensure sufficient detail to measure and monitor delivery of infrastructure projects on a ward-by-ward basis. The budget is aligned to the projects and milestones to enable the SDBIP to serve as a monitoring tool for service delivery and budget implementation.

CAPITAL PROJECTS BY WARD

The table below indicates the alignment of capital infrastructure projects with Key Performance Areas (KPAs), Strategic Goals and Programmes. The wards that will benefit from these projects are also indicated.

DEPARTMENT / VOTE	KEY PERFORMANCE AREA	STRATEGIC GOAL	PROGRAMME	PROJECT NAME	WARD NUMBER	TOTAL BUDGET 2025/2026
Technical	Basic Service Delivery and Infrastructure Development	Improve the quantity and quality of municipal basic services to the people in the areas with access to electricity.	To ensure that all households have access to electricity	Household Electrification (Phase 2)	3&6	R20,500,000.00
Technical	Basic Service Delivery and Infrastructure Development	Improve the quantity and quality of municipal basic services to the people in the areas on roads and stormwater.	To upgrade and maintain road and stormwater services	Upgrading of Roads in Debeershoogte	2	R6,000,000.00
Technical	Basic Service Delivery and Infrastructure Development	Improve the quantity and quality of municipal basic services to the people in the areas on access to water services.	To provide potable water	Provision of Bulk Water Pipeline in Delportshoop Phase 1	5,6&7	R5,752,176.50
Technical	Basic Service Delivery and Infrastructure Development	Improve the quantity and quality of municipal basic services to the people in the areas on roads and stormwater.	To upgrade and maintain road and storm water services	Upgrading of Roads in Windsorton	4	R5,352,859.90
Technical	Basic Service Delivery and Infrastructure Development	Improve the quantity and quality of municipal basic services to the people in the areas on access to sanitation services	To provide sanitation sewage service	Barkly West Wastewater treatment plant Works upgrade	1,2&3	R2,145,400.00

PROJECTED QUARTERLY IMPLEMENTATION OF CAPITAL PROJECTS

A summary of quarterly planned progress with implementation for each project is provided below:

DEPARTMENT /VOTE	PROJECT NAME	TOTAL CAPITAL 2025/26	Funding source	QUARTER 1 JULY 2025 – SEPTEMBER 2025		QUARTER 2 OCTOBER 2025 - DECEMBER 2025		QUARTER 3 JANUARY 2026– MARCH 2026		QUARTER 4 APRIL 2026 – JUNE 2026	
				% PROGRESS	ACTIVITY / MILESTONE	% PROGRESS	ACTIVITY / MILESTONE	% PROGRESS	ACTIVITY / MILESTONE	% PROGRESS	ACTIVITY / MILESTONE
Technica	Household Electrification (Phase 7)	R2,991,363.00	INEP	10%	Appointment of Service Provider	40%	Installation	80%	Installation	100%	Installation completion for phase 1
Technical	Upgrading of Roads in Deheershnoghte	R6,000,000.00	MIG	10%	SCM processes	40%	Appointment of Service Provider	80%	Construction	100%	Construction completion for phase 1
Technical	Provision of Bulk Water Pipeline in Delportshoop Phase 1	R5,752,176.50	MIG	0%	SCM processes	100%	Appointment of Service Provider	30%	Construction	100%	Construction completion for phase 1
	Upgrading of Roads in Windsorton	R2,145,400.00	WSIG								
Technical	Barkly West Wastewater treatment plant Works upgrade	R5,352,859.90	MIG	30%	Construction	60%	Construction	100%	Construction Completed		

10. CONCLUSION

The Service Delivery and Budget Implementation Plan is an important monitoring tool for the Mayor and Council to monitor the organisational performance of the municipality. It also gives credible meaning to the Annual Municipal Budget and the Integrated Development Plan (IDP) and will inform both in-year performance reporting in terms of Sections 71 (*monthly budget statements and reports*) and 72 (*mid-year budget and performance assessment report*) of the Local Government: Municipal Finance Management Act and Section 46 (annual performance reports) of the Local Government: Municipal Systems Act, read together with Chapter 12 of the Local Government: Municipal Finance Management Act (*annual reports*). This enabling framework allows the Mayor and the Municipal Manager to pro-actively implement corrective measures in the event of poor performance.

The Service Delivery and Budget Implementation Plan also provides the high level information to prepare the performance agreements of the Municipal Manager and Managers directly accountable to the municipal Managers, including the outputs and time frames for which the entire senior management will be held responsible and accountable by the Mayor and Council, who are entrusted with the oversight responsibility to monitor the performance of the municipality against pre-determined strategic objectives on service delivery.