DIKGATLONG LOCAL MUNICIPALITY

SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN (SDBIP)

2026 – 2027

"A DEVELOPMENTAL MUNICIPALITY THAT PROVIDES SUSTAINABLE SERVICES"



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1. MAYOR'S FOREWORD

The 2026/2027 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 2026/2027.

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

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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:

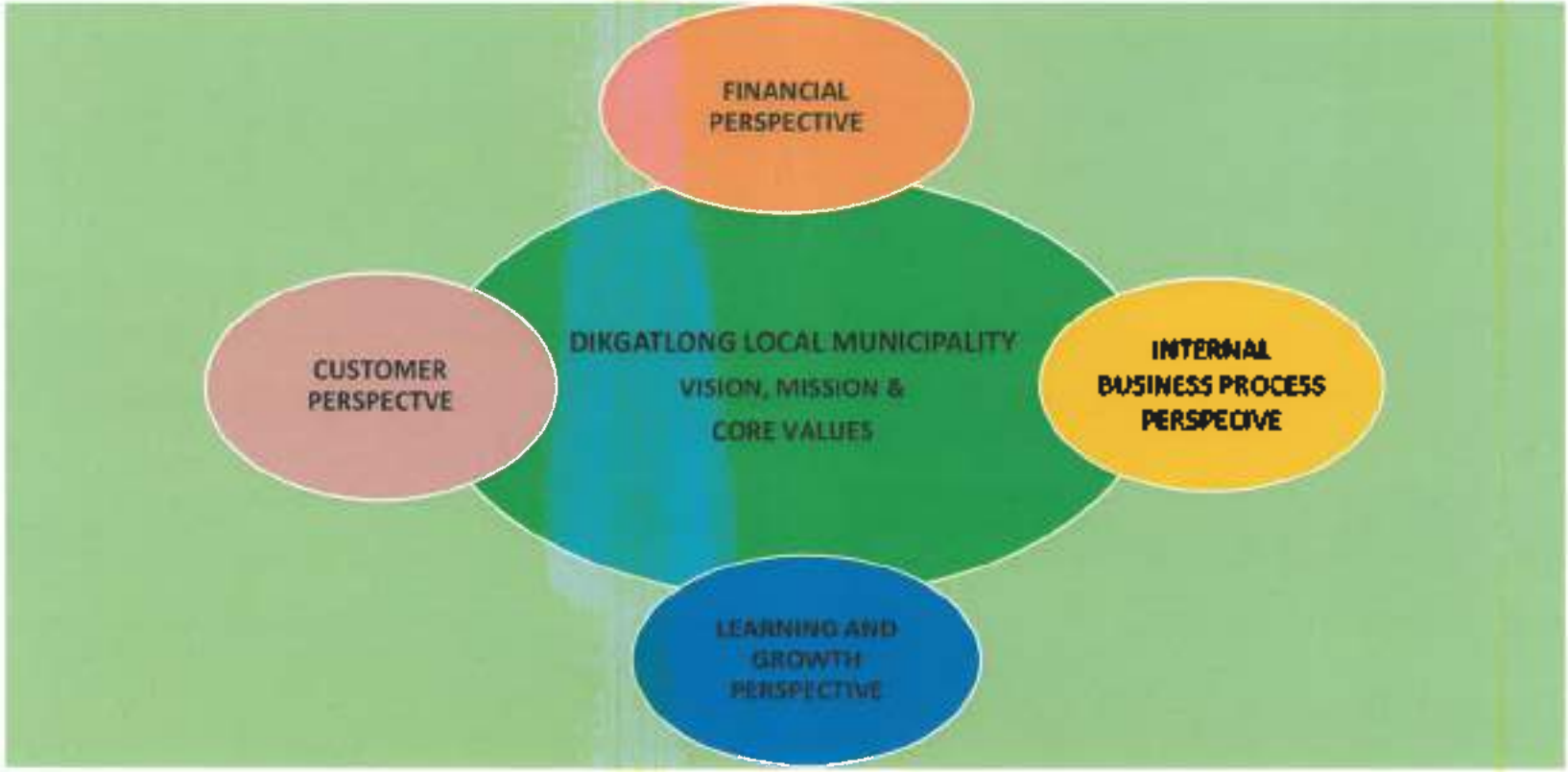
"We provide quality, affordable services and economic opportunities through accountable administration and effective governance".

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.

1.1. The monthly projections for revenue by source for 2026/2027, is included below:

NC092 Dikgatlong - Supporting Table SA25 Budgeted monthly revenue

Description	Ref	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
R thousand		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																
Service charges - Electricity		4 397	4 397	4 397	4 397	4 397	4 397	4 397	4 397	4 397	4 397	4 397				
Service charges - Water		4 224	4 224	4 224	4 224	4 224	4 224	4 224	4 224	4 224	4 224	4 224				
Service charges - Waste Water Management		443	443	443	443	443	443	443	443	443	443	443				
Service charges - Waste Management		1 362	1 362	1 362	1 362	1 362	1 362	1 362	1 362	1 362	1 362	1 362				
Sale of Goods and Rendering of Services		85	85	85	85	85	85	85	85	85	85	85				
Agency services		-	-	-	-	-	-	-	-	-	-	-				
Interest		-	-	-	-	-	-	-	-	-	-	-				
Interest earned from Receivables		4 742	4 742	4 742	4 742	4 742	4 742	4 742	4 742	4 742	4 742	4 742				
Interest earned from Current and Non Current Assets		156	156	156	156	156	156	156	156	156	156	156				
Dividends		-	-	-	-	-	-	-	-	-	-	-				
Rent on Land		-	-	-	-	-	-	-	-	-	-	-				
Rental from Fixed Assets		97	97	97	97	97	97	97	97	97	97	97				
Licence and permits		-	-	-	-	-	-	-	-	-	-	-				
Operational Revenue		-	-	-	-	-	-	-	-	-	-	-				
Non-Exchange Revenue																
Property rates		4 690	4 690	4 690	4 690	4 690	4 690	4 690	4 690	4 690	4 690	4 690				
Surcharges and Taxes		-	-	-	-	-	-	-	-	-	-	-				
Fines, penalties and forfeits		2	2	2	2	2	2	2	2	2	2	2				
Licences or permits		1	1	1	1	1	1	1	1	1	1	1				
Transfer and subsidies - Operational		11 526	11 526	11 526	11 526	11 526	11 526	11 526	11 526	11 526	11 526	11 526				
Interest		1 960	1 960	1 960	1 960	1 960	1 960	1 960	1 960	1 960	1 960	1 960				
Fuel Levy		-	-	-	-	-	-	-	-	-	-	-				
Operational Revenue		-	-	-	-	-	-	-	-	-	-	-				
Gains on disposal of Property, Plant and Equipment		-	-	-	-	-	-	-	-	-	-	-				
Other Gains		-	-	-	-	-	-	-	-	-	-	-				
Discontinued Operations		-	-	-	-	-	-	-	-	-	-	-				
Total Revenue (excluding capital transfers and contributions)		34 694	34 694	34 694	34 694	34 694	34 694	34 694	34 694	34 694	34 694	34 694	-	-	-	-

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

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

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

Description	Ref	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
R thousand		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 - Functional																
Governance and administration		21 765	21 765	21 765	21 765	21 765	21 765	21 765	21 765	21 765	21 765	21 765	–	–	–	–
Executive and council		–	–	–	–	–	–	–	–	–	–	–				
Finance and administration		21 765	21 765	21 765	21 765	21 765	21 765	21 765	21 765	21 765	21 765	21 765				
Internal audit		–	–	–	–	–	–	–	–	–	–	–				
Community and public safety		8	8	8	8	8	8	8	8	8	8	8	–	–	–	–
Community and social services		8	8	8	8	8	8	8	8	8	8	8				
Sport and recreation		–	–	–	–	–	–	–	–	–	–	–				
Public safety		–	–	–	–	–	–	–	–	–	–	–				
Housing		–	–	–	–	–	–	–	–	–	–	–				
Health		–	–	–	–	–	–	–	–	–	–	–				
Economic and environmental services		56	56	56	56	56	56	56	56	56	56	56	–	–	–	–
Planning and development		56	56	56	56	56	56	56	56	56	56	56				
Road transport		–	–	–	–	–	–	–	–	–	–	–				
Environmental protection		–	–	–	–	–	–	–	–	–	–	–				
Trading services		15 484	15 484	15 484	15 484	15 484	15 484	15 484	15 484	15 484	15 484	15 484	–	–	–	–
Energy sources		5 982	5 982	5 982	5 982	5 982	5 982	5 982	5 982	5 982	5 982	5 982				
Water management		5 745	5 745	5 745	5 745	5 745	5 745	5 745	5 745	5 745	5 745	5 745				
Waste water management		1 027	1 027	1 027	1 027	1 027	1 027	1 027	1 027	1 027	1 027	1 027				
Waste management		2 731	2 731	2 731	2 731	2 731	2 731	2 731	2 731	2 731	2 731	2 731				
Other		–	–	–	–	–	–	–	–	–	–	–				
Total Revenue - Functional		37 313	37 313	37 313	37 313	37 313	37 313	37 313	37 313	37 313	37 313	37 313	–	–	–	–
Expenditure - Functional																
Governance and administration		14 989	14 989	14 989	14 989	14 989	14 989	14 989	14 989	14 989	14 989	14 989	–	–	–	–
Executive and council		947	947	947	947	947	947	947	947	947	947	947				
Finance and administration		14 042	14 042	14 042	14 042	14 042	14 042	14 042	14 042	14 042	14 042	14 042				
Internal audit		–	–	–	–	–	–	–	–	–	–	–				
Community and public safety		593	593	593	593	593	593	593	593	593	593	593	–	–	–	–
Community and social services		584	584	584	584	584	584	584	584	584	584	584				
Sport and recreation		–	–	–	–	–	–	–	–	–	–	–				
Public safety		9	9	9	9	9	9	9	9	9	9	9				
Housing		–	–	–	–	–	–	–	–	–	–	–				
Health		–	–	–	–	–	–	–	–	–	–	–				
Economic and environmental services		1 908	1 908	1 908	1 908	1 908	1 908	1 908	1 908	1 908	1 908	1 908	–	–	–	–
Planning and development		953	953	953	953	953	953	953	953	953	953	953				
Road transport		955	955	955	955	955	955	955	955	955	955	955				
Environmental protection		–	–	–	–	–	–	–	–	–	–	–				
Trading services		17 451	17 451	17 451	17 451	17 451	17 451	17 451	17 451	17 451	17 451	17 451	–	–	–	–
Energy sources		8 788	8 788	8 788	8 788	8 788	8 788	8 788	8 788	8 788	8 788	8 788				
Water management		5 400	5 400	5 400	5 400	5 400	5 400	5 400	5 400	5 400	5 400	5 400				
Waste water management		1 570	1 570	1 570	1 570	1 570	1 570	1 570	1 570	1 570	1 570	1 570				
Waste management		1 693	1 693	1 693	1 693	1 693	1 693	1 693	1 693	1 693	1 693	1 693				
Other		–	–	–	–	–	–	–	–	–	–	–				
Total Expenditure - Functional		34 941	34 941	34 941	34 941	34 941	34 941	34 941	34 941	34 941	34 941	34 941	–	–	–	–
Surplus/(Deficit) before assoc.		2 372	2 372	2 372	2 372	2 372	2 372	2 372	2 372	2 372	2 372	2 372	–	–	–	–
Intercompany/Parent subsidiary transactions		–	–	–	–	–	–	–	–	–	–	–				
Surplus/(Deficit)	1	2 372	2 372	2 372	2 372	2 372	2 372	2 372	2 372	2 372	2 372	2 372	–	–	–	–

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

2. EXPENDITURE:

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 2026/27												Medium Term Revenue and Expenditure Framework		
R thousand		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																
Service charges - Electricity		4 397	4 397	4 397	4 397	4 397	4 397	4 397	4 397	4 397	4 397	4 397				
Service charges - Water		4 224	4 224	4 224	4 224	4 224	4 224	4 224	4 224	4 224	4 224	4 224				
Service charges - Waste Water Management		443	443	443	443	443	443	443	443	443	443	443				
Service charges - Waste Management		1 362	1 362	1 362	1 362	1 362	1 362	1 362	1 362	1 362	1 362	1 362				
Sale of Goods and Rendering of Services		85	85	85	85	85	85	85	85	85	85	85				
Agency services		–	–	–	–	–	–	–	–	–	–	–				
Interest		–	–	–	–	–	–	–	–	–	–	–				
Interest earned from Receivables		4 743	4 743	4 743	4 743	4 743	4 743	4 743	4 743	4 743	4 743	4 743				
Interest earned from Current and Non Current Assets		150	150	150	150	150	150	150	150	150	150	150				
Dividends		–	–	–	–	–	–	–	–	–	–	–				
Rent on Land		–	–	–	–	–	–	–	–	–	–	–				
Rental from Fixed Assets		97	97	97	97	97	97	97	97	97	97	97				
Licence and permits		–	–	–	–	–	–	–	–	–	–	–				
Operational Revenue		–	–	–	–	–	–	–	–	–	–	–				
Non-Exchange Revenue																
Property rates		4 880	4 880	4 880	4 880	4 880	4 880	4 880	4 880	4 880	4 880	4 880				
Surcharges and Taxes		–	–	–	–	–	–	–	–	–	–	–				
Fines, penalties and forfeits		2	2	2	2	2	2	2	2	2	2	2				
Licences or permits		1	1	1	1	1	1	1	1	1	1	1				
Transfers and subsidies - Operational		11 529	11 529	11 529	11 529	11 529	11 529	11 529	11 529	11 529	11 529	11 529				
Interest		1 960	1 960	1 960	1 960	1 960	1 960	1 960	1 960	1 960	1 960	1 960				
Fuel Levy		–	–	–	–	–	–	–	–	–	–	–				
Operational Revenue		–	–	–	–	–	–	–	–	–	–	–				
Gains on disposal of PPE and Investment Property		–	–	–	–	–	–	–	–	–	–	–				
Other Gains		–	–	–	–	–	–	–	–	–	–	–				
Discontinued Operations		–	–	–	–	–	–	–	–	–	–	–				
Total Revenue (excluding capital transfers and contributions)		34 899	34 899	34 899	34 899	34 899	34 899	34 899	34 899	34 899	34 899	34 899	–	–	–	–
Expenditure																
Employee related costs		4 218	4 218	4 218	4 218	4 218	4 218	4 218	4 218	4 218	4 218	4 218				
Remuneration of councillors		804	804	804	804	804	804	804	804	804	804	804				
Bulk purchases - electricity		4 248	4 248	4 248	4 248	4 248	4 248	4 248	4 248	4 248	4 248	4 248				
Inventory consumed		1 626	1 626	1 626	1 626	1 626	1 626	1 626	1 626	1 626	1 626	1 626				
Debt impairment		4 219	4 219	4 219	4 219	4 219	4 219	4 219	4 219	4 219	4 219	4 219				
Depreciation, amortisation and impairment		3 333	3 333	3 333	3 333	3 333	3 333	3 333	3 333	3 333	3 333	3 333				
Interest, Dividends and Rent on Land		999	999	999	999	999	999	999	999	999	999	999				
Contracted services		6 203	6 203	6 203	6 203	6 203	6 203	6 203	6 203	6 203	6 203	6 203				
Transfers and subsidies		4	4	4	4	4	4	4	4	4	4	4				
Irrecoverable debts written off		276	276	276	276	276	276	276	276	276	276	276				
Operational costs		3 434	3 434	3 434	3 434	3 434	3 434	3 434	3 434	3 434	3 434	3 434				
Losses on disposal of PPE and Investment Property		–	–	–	–	–	–	–	–	–	–	–				
Other Losses		–	–	–	–	–	–	–	–	–	–	–				
Total Expenditure		34 899	34 899	34 899	34 899	34 899	34 899	34 899	34 899	34 899	34 899	34 899	–	–	–	–
Surplus/(Deficit)		(799)	(799)	(799)	(799)	(799)	(799)	(799)	(799)	(799)	(799)	(799)	–	–	–	–
Transfers and subsidies - capital (monetary allocations)		3 223	3 223	3 223	3 223	3 223	3 223	3 223	3 223	3 223	3 223	3 223				
Transfers and subsidies - capital (in-kind)		–	–	–	–	–	–	–	–	–	–	–				
Surplus/(Deficit) after capital transfers & contributions		2 432	2 432	2 432	2 432	2 432	2 432	2 432	2 432	2 432	2 432	2 432	–	–	–	–
Income Tax		–	–	–	–	–	–	–	–	–	–	–				
Surplus/(Deficit) after income tax		2 432	2 432	2 432	2 432	2 432	2 432	2 432	2 432	2 432	2 432	2 432	–	–	–	–
Share of Surplus/Deficit attributable to Joint Venture		–	–	–	–	–	–	–	–	–	–	–				
Share of Surplus/Deficit attributable to Minorities		–	–	–	–	–	–	–	–	–	–	–				
Surplus/(Deficit) attributable to municipality		2 432	2 432	2 432	2 432	2 432	2 432	2 432	2 432	2 432	2 432	2 432	–	–	–	–
Share of Surplus/Deficit attributable to Associate		–	–	–	–	–	–	–	–	–	–	–				
Intercompany/Parent subsidiary transactions		–	–	–	–	–	–	–	–	–	–	–				
Surplus/(Deficit) for the year	1	2 432	2 432	2 432	2 432	2 432	2 432	2 432	2 432	2 432	2 432	2 432	–	–	–	–

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 2026/27												Medium Term Revenue and Expenditure Framework		
R thousand		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 by Vote																
Vote 1 - Financial Services		24 612	24 612	24 612	24 612	24 612	24 612	24 612	24 612	24 612	24 612	24 612				
Vote 2 - Mayors Office		45	45	45	45	45	45	45	45	45	45	45				
Vote 3 - Office of the Municipal Manager		-	-	-	-	-	-	-	-	-	-	-				
Vote 4 - Corporate Services Department		-	-	-	-	-	-	-	-	-	-	-				
Vote 5 - Technical Services Department		12 563	12 563	12 563	12 563	12 563	12 563	12 563	12 563	12 563	12 563	12 563				
Vote 6 - Planning and Development		10	10	10	10	10	10	10	10	10	10	10				
Vote 7 - Community Services - Del Use		-	-	-	-	-	-	-	-	-	-	-				
Vote 8 - Community and Social Services		3	3	3	3	3	3	3	3	3	3	3				
Vote 9 - [NAME OF VOTE 9]		24 612	24 612	24 612	24 612	24 612	24 612	24 612	24 612	24 612	24 612	24 612				
Vote 10 - [NAME OF VOTE 10]		45	45	45	45	45	45	45	45	45	45	45				
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-	-				
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-				
Vote 13 - [NAME OF VOTE 13]		12 563	12 563	12 563	12 563	12 563	12 563	12 563	12 563	12 563	12 563	12 563				
Vote 14 - [NAME OF VOTE 14]		10	10	10	10	10	10	10	10	10	10	10				
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-				
Total Revenue by Vote		3	3	3	3	3	3	3	3	3	3	3	-	-	-	-
Expenditure by Vote to be appropriated																
Vote 1 - Financial Services		17 514	17 514	17 514	17 514	17 514	17 514	17 514	17 514	17 514	17 514	17 514				
Vote 2 - Mayors Office		829	829	829	829	829	829	829	829	829	829	829				
Vote 3 - Office of the Municipal Manager		93	93	93	93	93	93	93	93	93	93	93				
Vote 4 - Corporate Services Department		2 457	2 457	2 457	2 457	2 457	2 457	2 457	2 457	2 457	2 457	2 457				
Vote 5 - Technical Services Department		12 277	12 277	12 277	12 277	12 277	12 277	12 277	12 277	12 277	12 277	12 277				
Vote 6 - Planning and Development		957	957	957	957	957	957	957	957	957	957	957				
Vote 7 - Community Services - Del Use		276	276	276	276	276	276	276	276	276	276	276				
Vote 8 - Community and Social Services		260	260	260	260	260	260	260	260	260	260	260				
Vote 9 - [NAME OF VOTE 9]		17 514	17 514	17 514	17 514	17 514	17 514	17 514	17 514	17 514	17 514	17 514				
Vote 10 - [NAME OF VOTE 10]		829	829	829	829	829	829	829	829	829	829	829				
Vote 11 - [NAME OF VOTE 11]		93	93	93	93	93	93	93	93	93	93	93				
Vote 12 - [NAME OF VOTE 12]		2 457	2 457	2 457	2 457	2 457	2 457	2 457	2 457	2 457	2 457	2 457				
Vote 13 - [NAME OF VOTE 13]		12 277	12 277	12 277	12 277	12 277	12 277	12 277	12 277	12 277	12 277	12 277				
Vote 14 - [NAME OF VOTE 14]		957	957	957	957	957	957	957	957	957	957	957				
Vote 15 - [NAME OF VOTE 15]		276	276	276	276	276	276	276	276	276	276	276				
Total Expenditure by Vote		268	268	268	268	268	268	268	268	268	268	268	-	-	-	-
Surplus/(Deficit) before assoc.		(265)	(265)	(265)	(265)	(265)	(265)	(265)	(265)	(265)	(265)	(265)	-	-	-	-
Income Tax		-	-	-	-	-	-	-	-	-	-	-				
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-	-				
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-	-				
Surplus/(Deficit)	1	(257)	(257)	(257)	(257)	(257)	(257)	(257)	(257)	(257)	(257)	(257)	-	-	-	-

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 2026/27												Medium Term Revenue and Expenditure Framework		
R thousand		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 - Functional																
Governance and administration		21 765	21 765	21 765	21 765	21 765	21 765	21 765	21 765	21 765	21 765	21 765	–	–	–	–
Executive and council		–	–	–	–	–	–	–	–	–	–	–				
Finance and administration		21 765	21 765	21 765	21 765	21 765	21 765	21 765	21 765	21 765	21 765	21 765				
Internal audit		–	–	–	–	–	–	–	–	–	–	–				
Community and public safety		8	8	8	8	8	8	8	8	8	8	8	–	–	–	–
Community and social services		8	8	8	8	8	8	8	8	8	8	8				
Sport and recreation		–	–	–	–	–	–	–	–	–	–	–				
Public safety		–	–	–	–	–	–	–	–	–	–	–				
Housing		–	–	–	–	–	–	–	–	–	–	–				
Health		–	–	–	–	–	–	–	–	–	–	–				
Economic and environmental services		56	56	56	56	56	56	56	56	56	56	56	–	–	–	–
Planning and development		56	56	56	56	56	56	56	56	56	56	56				
Road transport		–	–	–	–	–	–	–	–	–	–	–				
Environmental protection		–	–	–	–	–	–	–	–	–	–	–				
Trading services		15 484	15 484	15 484	15 484	15 484	15 484	15 484	15 484	15 484	15 484	15 484	–	–	–	–
Energy sources		5 662	5 662	5 662	5 662	5 662	5 662	5 662	5 662	5 662	5 662	5 662				
Water management		5 745	5 745	5 745	5 745	5 745	5 745	5 745	5 745	5 745	5 745	5 745				
Waste water management		1 027	1 027	1 027	1 027	1 027	1 027	1 027	1 027	1 027	1 027	1 027				
Waste management		2 751	2 751	2 751	2 751	2 751	2 751	2 751	2 751	2 751	2 751	2 751				
Other		–	–	–	–	–	–	–	–	–	–	–				
Total Revenue - Functional		37 233	37 233	37 233	37 233	37 233	37 233	37 233	37 233	37 233	37 233	37 233	–	–	–	–
Expenditure - Functional																
Governance and administration		14 889	14 889	14 889	14 889	14 889	14 889	14 889	14 889	14 889	14 889	14 889	–	–	–	–
Executive and council		847	847	847	847	847	847	847	847	847	847	847				
Finance and administration		14 042	14 042	14 042	14 042	14 042	14 042	14 042	14 042	14 042	14 042	14 042				
Internal audit		–	–	–	–	–	–	–	–	–	–	–				
Community and public safety		593	593	593	593	593	593	593	593	593	593	593	–	–	–	–
Community and social services		584	584	584	584	584	584	584	584	584	584	584				
Sport and recreation		–	–	–	–	–	–	–	–	–	–	–				
Public safety		9	9	9	9	9	9	9	9	9	9	9				
Housing		–	–	–	–	–	–	–	–	–	–	–				
Health		–	–	–	–	–	–	–	–	–	–	–				
Economic and environmental services		1 908	1 908	1 908	1 908	1 908	1 908	1 908	1 908	1 908	1 908	1 908	–	–	–	–
Planning and development		953	953	953	953	953	953	953	953	953	953	953				
Road transport		955	955	955	955	955	956	956	956	955	955	955				
Environmental protection		–	–	–	–	–	–	–	–	–	–	–				
Trading services		17 451	17 451	17 451	17 451	17 451	17 451	17 451	17 451	17 451	17 451	17 451	–	–	–	–
Energy sources		6 708	6 708	6 708	6 708	6 708	6 708	6 708	6 708	6 708	6 708	6 708				
Water management		5 400	5 400	5 400	5 400	5 400	5 400	5 400	5 400	5 400	5 400	5 400				
Waste water management		1 570	1 570	1 570	1 570	1 570	1 570	1 570	1 570	1 570	1 570	1 570				
Waste management		1 693	1 693	1 693	1 693	1 693	1 693	1 693	1 693	1 693	1 693	1 693				
Other		–	–	–	–	–	–	–	–	–	–	–				
Total Expenditure - Functional		34 841	34 841	34 841	34 841	34 841	34 841	34 841	34 841	34 841	34 841	34 841	–	–	–	–
Surplus/(Deficit) before assoc.		2 392	2 392	2 392	2 392	2 392	2 392	2 392	2 392	2 392	2 392	2 392	–	–	–	–
Intergovernmental/Parent/subsidiary transactions		–	–	–	–	–	–	–	–	–	–	–				
Surplus/ Deficit	1	2 392	2 392	2 392	2 392	2 392	2 392	2 392	2 392	2 392	2 392	2 392	–	–	–	–

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:

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

Description	Ref	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Multi-year expenditure to be appropriated	1															
Vote 1 - Financial Services		-	-	-	-	-	-	-	-	-	-	-				
Vote 2 - Mayors Office		-	-	-	-	-	-	-	-	-	-	-				
Vote 3 - Office of the Municipal Manager		-	-	-	-	-	-	-	-	-	-	-				
Vote 4 - Corporate Services Department		-	-	-	-	-	-	-	-	-	-	-				
Vote 5 - Technical Services Department		3 169	3 169	3 169	3 169	3 169	3 169	3 169	3 169	3 169	3 169	3 169				
Vote 6 - Planning and Development		-	-	-	-	-	-	-	-	-	-	-				
Vote 7 - Community Services - Dol Use		24	24	24	24	24	24	24	24	24	24	24				
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]		3 169	3 169	3 169	3 169	3 169	3 169	3 169	3 169	3 169	3 169	3 169				
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-				
Vote 15 - [NAME OF VOTE 15]		24	24	24	24	24	24	24	24	24	24	24				
Capital multi-year expenditure sub-total	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Single-year expenditure to be appropriated																
Vote 1 - Financial Services		113	113	113	113	113	113	113	113	113	113	113				
Vote 2 - Mayors Office		-	-	-	-	-	-	-	-	-	-	-				
Vote 3 - Office of the Municipal Manager		-	-	-	-	-	-	-	-	-	-	-				
Vote 4 - Corporate Services Department		-	-	-	-	-	-	-	-	-	-	-				
Vote 5 - Technical Services Department		326	326	326	326	326	326	326	326	326	326	326				
Vote 6 - Planning and Development		5	5	5	5	5	5	5	5	5	5	5				
Vote 7 - Community Services - Dol Use		-	-	-	-	-	-	-	-	-	-	-				
Vote 8 - Community and Social Services		-	-	-	-	-	-	-	-	-	-	-				
Vote 9 - [NAME OF VOTE 9]		113	113	113	113	113	113	113	113	113	113	113				
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-	-				
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-	-				
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-				
Vote 13 - [NAME OF VOTE 13]		326	326	326	326	326	326	326	326	326	326	326				
Vote 14 - [NAME OF VOTE 14]		5	5	5	5	5	5	5	5	5	5	5				
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-				
Capital single-year expenditure sub-total	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

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:

Choose name from list - Supporting Table SA29 Budgeted monthly capital expenditure (functional classification)

Description	Ref	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Capital Expenditure - Functional	1															
Governance and administration		79	79	79	79	79	79	79	79	79	79	79	–	–	–	–
Executive and council		–	–	–	–	–	–	–	–	–	–	–				
Finance and administration		79	79	79	79	79	79	79	79	79	79	79				
Internal audit		–	–	–	–	–	–	–	–	–	–	–				
Community and public safety		24	24	24	24	24	24	24	24	24	24	24	–	–	–	–
Community and social services		24	24	24	24	24	24	24	24	24	24	24				
Sport and recreation		–	–	–	–	–	–	–	–	–	–	–				
Public safety		–	–	–	–	–	–	–	–	–	–	–				
Housing		–	–	–	–	–	–	–	–	–	–	–				
Health		–	–	–	–	–	–	–	–	–	–	–				
Economic and environmental services		1 124	1 124	1 124	1 124	1 124	1 124	1 124	1 124	1 124	1 124	1 124	–	–	–	–
Planning and development		5	5	5	5	5	5	5	5	5	5	5				
Road transport		1 119	1 119	1 119	1 119	1 119	1 119	1 119	1 119	1 119	1 119	1 119				
Environmental protection		–	–	–	–	–	–	–	–	–	–	–				
Trading services		2 447	2 447	2 447	2 447	2 447	2 447	2 447	2 447	2 447	2 447	2 447	–	–	–	–
Energy sources		663	663	663	663	663	663	663	663	663	663	663				
Water management		1 520	1 520	1 520	1 520	1 520	1 520	1 520	1 520	1 520	1 520	1 520				
Waste water management		263	263	263	263	263	263	263	263	263	263	263				
Waste management		–	–	–	–	–	–	–	–	–	–	–				
Other		–	–	–	–	–	–	–	–	–	–	–				
Total Capital Expenditure - Functional	2	3 673	3 673	3 673	3 673	3 673	3 673	3 673	3 673	3 673	3 673	3 673	–	–	–	–
Funded by:																
National Government		3 069	3 069	3 069	3 069	3 069	3 069	3 069	3 069	3 069	3 069	3 069				
Provincial Government		–	–	–	–	–	–	–	–	–	–	–				
District Municipality		–	–	–	–	–	–	–	–	–	–	–				
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)		–	–	–	–	–	–	–	–	–	–	–				
Transfers recognised - capital		3 069	3 069	3 069	3 069	3 069	3 069	3 069	3 069	3 069	3 069	3 069	–	–	–	–
Borrowing		–	–	–	–	–	–	–	–	–	–	–				
Internally generated funds		605	605	605	605	605	605	605	605	605	605	605				
Total Capital Funding		3 673	3 673	3 673	3 673	3 673	3 673	3 673	3 673	3 673	3 673	3 673	–	–	–	–

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:

Choose name from list - Supporting Table SA30 Budgeted monthly cash flow

MONTHLY CASH FLOWS	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
R thousands	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
Cash Receipts By Source															
Property rates	3 639	3 639	3 639	3 639	3 639	3 639	3 639	3 639	3 639	3 639	3 639	3 639	43 668	45 851	48 144
Service charges - electricity revenue	4 662	4 662	4 662	4 662	4 662	4 662	4 662	4 662	4 662	4 662	4 662	4 662	55 950	58 747	61 684
Service charges - water revenue	4 765	4 765	4 765	4 765	4 765	4 765	4 765	4 765	4 765	4 765	4 765	4 765	57 421	60 292	63 307
Service charges - sanitation revenue	927	927	927	927	927	927	927	927	927	927	927	927	11 127	11 683	12 267
Service charges - refuse revenue	2 467	2 467	2 467	2 467	2 467	2 467	2 467	2 467	2 467	2 467	2 467	2 467	29 605	31 085	32 639
Rental of facilities and equipment	36	36	36	36	36	36	36	36	36	36	36	36	437	457	480
Interest earned - external investments	82	82	82	82	82	82	82	82	82	82	82	82	979	1 028	1 079
Interest earned - outstanding debtors	404	404	404	404	404	404	404	404	404	404	404	404	4 854	5 096	5 351
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	2	2	2	2	2	2	2	2	2	2	2	2	18	19	20
Licences and permits	1	1	1	1	1	1	1	1	1	1	1	1	12	13	14
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Operational	11 114	11 114	11 114	11 114	11 114	11 114	11 114	11 114	11 114	11 114	11 114	11 114	133 365	139 033	143	84
Other revenue	226	226	226	226	226	226	226	226	226	226	226	226	2 715	2 906	3	37
Cash Receipts by Source	29 929	29 929	29 929	29 929	29 929	29 929	29 929	29 929	29 929	29 929	29 929	-	359 946	364 959	380	186
Other Cash Flows by Source															
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District	3 166	3 166	3 166	3 166	3 166	3 166	3 166	3 166	3 166	3 166	3 166		38 001	39 667	41	41
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)	-	-	-	-	-	-	-	-	-	-	-		-	-	-
Proceeds on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-		-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-		-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-		-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-		-	-	-
Net Cash from (used)	3 960	3 960	3 960	3 960	3 960	3 960	3 960	3 960	3 960	3 960	3 960		47 518	49 575	52	58
Decrease (increase) in non-current debtors	-	-	-	-	-	-	-	-	-	-	-		-	-	-
Decrease (increase) in non-current investments	0	0	0	0	0	0	0	0	0	0	0		3	-		00
Insurance Reserve - Claims	-	-	-	-	-	-	-	-	-	-	-		-	-	-
Increase (decrease) in net current receivables - Cash flow from investments (Increase) decrease in non-current receivables, non-current investments	-	-	-	-	-	-	-	-	-	-	-		-	-	-
Total Cash Receipts by Source	33 890	33 890	33 890	33 890	33 890	33 890	33 890	33 890	33 890	33 890	33 890	-	406 967	414 534	433	287
Cash Payments by Type															
Employee related costs	(19 480)	(19 480)	(19 480)	(19 480)	(19 480)	(19 480)	(19 480)	(19 480)	(19 480)	(19 480)	(19 480)	(19 480)	(233 760)	(244 448)	(255 | 268)
Remuneration of councillors	(1	(1	(1	(1	(1	(1	(1	(1	(1	(1	(1	(1	(13	(13	(14 | 15)
Finance charges	(1	(1	(1	(1	(1	(1	(1	(1	(1	(1	(1	(1	(13	(13	(14 | 15)
Bulk purchases - Electricity	(7	(7	(7	(7	(7	(7	(7	(7	(7	(7	(7	(7	(89	(93	(97 | 102)
Acquisition of water & other inventory	(2	(2	(2	(2	(2	(2	(2	(2	(2	(2	(2	(2	(25	(26	(27 | 29)
Contracted services	(7	(7	(7	(7	(7	(7	(7	(7	(7	(7	(7	(7	(85	(88	(92 | 96)
Transfers and subsidies - other municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - other	(0	(0	(0	(0	(0	(0	(0	(0	(0	(0	(0	(0	(4	(4	(4 | 4)
Other expenditure	(3	(3	(3	(3	(3	(3	(3	(3	(3	(3	(3	(3	(39	(41	(43 | 45)
Cash Payments by Type	(39	(39	(39	(39	(39	(39	(39	(39	(39	(39	(39	-	(483	(504	(529 | 552)
Other Cash Flows/Payments by Type															
Capital expenditure	(3	(3	(3	(3	(3	(3	(3	(3	(3	(3	(3		(46	(48	(50 | 52)
Investments (outflow)	-	-	-	-	-	-	-	-	-	-	-		-	-	-	00)
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-		-	-	-	00)
Other Cash Flows/Payments	(1	(1	(1	(1	(1	(1	(1	(1	(1	(1	(1		(14	(15	(16 | 17)
Total Cash Payments by Type	(38	(38	(38	(38	(38	(38	(38	(38	(38	(38	(38	-	(543	(567	(595 | 621)
NET INCREASE/(DECREASE) IN CASH HELD	395	851	884	1	851	851	1	851	851	851	851		1	1	1	1
Cash/cash equivalents at the month/year begin	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Cash/cash equivalents at the month/year end	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1

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	BASELINE	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	CSD	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	2	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	BASELINE	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	R520 687	Own	85%	1 2 3 4	- - - 100%	100% of the approved Workplace Skills Plan training budget spent on approved training interventions by 30 June 2027.		Expenditure report
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	1	1 2 3 4	1 - - 1	Two (2) Employee Wellness Programme activities implemented by 30 June 2027.		Programme signed by the Municipal Manager
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 2 3 4	100% 100% 100% 100%	100% of disciplinary cases finalised within three (3) months by 30 June 2027.		Disciplinary case register/investigation reports/outcome letters/hearing records.
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/FD /TD	Opex	Own	1	1 2 3 4	- - - 1	One (1) Occupational Health and Safety inspection conducted and corrective actions		OHS inspection report
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 2 3 4	- - - 1	One (1) ATR and one (1) WSP submitted to LGSETA by 30 April 2027.		ATR, WSP and proof of submission to LGSETA
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 2 3 4	1 - - -	One (1) revised municipal organogram reviewed and submitted to Council for approval by 31 September 2026.		Revised organogram and Council resolution

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				PORTFOLIO OF EVIDENCE
											QUARTERLY		ANNUAL 2026/27	ANNUAL 2027/28	
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	600	Own	28	1 2 3 4	12 12 12 12	48 Refuse removal services done once per week in Dikgatlong area by 30 June 2027.	48 Refuse removal services done once per week in the Dikgatlong area by June 2028.	Signed-off weekly reports and refuse collection schedule
BSDID 02	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/Proof of Purchase
BSDID 03	To ensuring that all households have access to electricity	NO 09/ Output 2	Household Electrification (Phase 1)	Number of Sandton households energised and receiving electricity through the completed Phase 1 electrification infrastructure.	#	3	TD	R7.200,000.00	INEP	New	1 2 3 4	- - - 170	170 Sandton households energised and receiving electricity by 30 June 2027	None	Technical report/ Completion certificate/ beneficiary register/Technical report
BSDID 04				Number of Vukuzenzele households energised and receiving electricity through the completed Phase 1 electrification infrastructure.	#	6				New	1 2 3 4	- - - 314	314 Households Connected to electricity by June 2027	None	Technical report/ Completion certificate/ beneficiary register/Technical report
BSDID 05				Number of Upperzone households energised and receiving electricity through the completed Phase 1 electrification infrastructure.	#	2				New	1 2 3 4	- 40 - -	40 households Connected to electricity by 31 December 2026	None	Technical report/ Completion certificate/ beneficiary register/Technical report
BSDID 06	To ensuring that all households have access to electricity	NO 09/ Output 2	Household Electrification (Phase 1)	Number of Sonderwater households with smart electricity meters installed and commissioned under Phase 1 of the household electrification project.	#	All	TD			New	1 2 3 4	- - 300	300 Sonderwater households provided with installed and commissioned smart electricity meters by 30 June 2027	None	Technical report/ Completion certificate/ beneficiary register/Technical report
BSDID 07				Number of planned electricity transformers installed and commissioned in Sonderwater Phase 1.	#	3	TD			0	1 2 3 4	- 4 - -	4 of the planned Sonderwater Phase 1 transformers installed and commissioned by 31 December 2026	None	
BSDID 08				Number of Sonderwater households connected to the	#	3				0	1 2	- -	300 Sonderwater households connected to	None	

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			PORTFOLIO OF EVIDENCE
											QUARTERLY		ANNUAL 2026/27	ANNUAL 2027/28	
				electricity distribution network under Phase 1.							3	-	the electricity network by 30 June 2027.		
											4	300			
BSDMD 09				Number of Sonderwater households energised and receiving electricity through the completed Phase 1 electrification infrastructure.	#	3				0	1	-	308 Sonderwater households energised and receiving electricity by 30 June 2027.	None	
											2	-			
											3	-			
											4	300			
BSDMD 10	To upgrade and maintain water services	NO 09/ Output 2	Delportshoop : Bulk Water scheme Phase 1	Approved detailed engineering design for the Delportshoop Bulk Water Scheme Phase 1 completed.	#	5, 6	TD	R5,352, 859.90	MIG	New	1	-	One (1) approved detailed engineering design completed by 30 June 2027.	None	Copy of Approved Designs
											2	-			
											3	-			
											4	1			
BSDMD 11				Feasibility study for the Delportshoop Bulk Water Scheme Phase 1 completed and approved.	#					New	1	-	One (1) feasibility study completed and approved by 30 June 2027.	None	Feasibility Study Report
											2	-			
											3	-			
											4	1			
BSDMD 12				Reservoir for the Delportshoop Bulk Water Scheme Phase 1 constructed to practical completion.	#					New	1	-	One (1) reservoir constructed and practically completed by 30 June 2027.	None	Technical report
											2	-			
											3	-			
											4	1			
BSDMD 13	To upgrade and maintain water services	NO 09/ Output 5&7	Water Maintenance	Water Services Development Plan (WSDP) reviewed and approved.	#	All	TD	Opex	Own	1	1	-	One (1) Water Services Development Plan reviewed and approved by 30 June 2027.	None	Approved Water Services Development Plan
											2	-			
											3	-			
											4	1			
BSDMD 14	To upgrade and maintain water services	NO 09/ Output 5&7	Water Maintenance	Water tanker truck procured, registered and commissioned for municipal operations.	#	All	TD	Opex	Own	New	1	-	One (1) water tanker truck procured and operational by 31 December 2026.	None	Vehicle Ownership Certificate/Proof of Purchase
											2	1			
											3	-			
											4	-			
BSDMD 15	To upgrade and maintain water services	NO 09/ Output 5&7	Water Maintenance	TLB procured, registered and commissioned for municipal operations.	#	All	TD	Opex	Own	New	1	-	One (1) TLB procured and operational by 30 June 2027.	None	Vehicle Ownership Certificate/Proof of Purchase
											2	-			
											3	-			
											4	1			
BSDMD 16	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	TD	Oper	Own	New	1	-	One (1) vacuum sewerage tanker truck procured and operational by 31 December 2026.	None	Vehicle Ownership Certificate/Proof of Purchase
											2	1			
											3	-			
											4	-			
BSDMD 17	To provide sanitation	NO 09/ Output 2		Tender for Barkly West Wastewater Treatment	#		TD	R7,857, 000.00	WSIG	New	1	-	One (1) tender advertised by 30 September 2026.	None	Newspaper Advert
											2	1			

KPA 2: BASIC SERVICE DELIVERY AND INFRASTRUCTURE DEVELOPMENT															
PROJECT #	IDP OBJECTIVES	NATIONAL OUTCOME 5	PROJECT NAME	KEY PERFORMANCE INDICATORS (KPI)	UOM	WARD	Dpt	Budget	Source of Funding	BASELINE	PERFORMANCE TARGET				PORTFOLIO OF EVIDENCE
											QUARTERLY		ANNUAL 2026/27	ANNUAL 2027/28	
	sewage service		Barkly West Wastewater treatment plant Works upgrade	Works Upgrade Phase 1 advertised in accordance with the approved procurement plan		All					3	-			
											4	-			
BSDID 18				Contractor appointed for Barkly West Wastewater Treatment Works Upgrade Phase 1.	#					New	1	-	One (1) contractor appointed by 31 December 2026.	None	Appointment Letter
											2	1			
											3	-			
											4	-			
BSDID 19	To upgrade and maintain road and stormwater services	NO 09/ Output 2	Provision of Roads and Stormwater in Windsorton (Phase 1)	Kilometres of stormwater pipeline installed in Windsorton Phase 1.	#	1	TD	R2,991, 963.56	MIG	2.5km	1	-	0.37km of stormwater pipeline installed by 31 December 2026	None	Technical report
											2	0.37kms			
											3	-			
											4	-			
BSDID 20				Kilometres of concrete open stormwater channels and kerbing constructed in Windsorton Phase 1.	#					2.5km	1	-	1.8 km of concrete stormwater channels completed by 31 December 2026.		Technical report
											2	1.8km			
											3	-			
											4	-			
BSDID 21				Kilometres of road paved on Windsorton Road and stormwater systems	#					0.4km	1	-	1.8 km of road paved by December 2026	None	Technical report
											2	1.8km			
											3	-			
											4	-			
BSDID 22	To upgrade and maintain road and stormwater services	NO 09/ Output 2	Provision of Roads and Stormwater in Debeershoogte	Kilometres of road paved in Debeershoogte and associated stormwater infrastructure completed	#	2	TD	R5000, 000	MIG	New	1	-	4.04 km of road paving completed by 30 June 2027.	None	Technical report
											2	1.0km			
											3	1.0km			
											4	2.04km			
BSDID 23				Kilometres of stormwater pipes installed on Debeershoogte Road and stormwater systems	#					New	1	-	0.37 km stormwater pipe system installed by June 2027	None	Technical report
											2	-			
											3	-			
											4	0.370km			

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	
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 1,399,000	Dept of Public Works	250	1 2 3 4	50 50 100 -	200 work opportunities created through Municipal LED initiatives by 30 June 2027.		EPWP report or Technical Report
LED 02	To promote SMME's growth / To support enterprise development	NO 09/ Output 1	Number of SMMEs provided with accredited business management and sustainability training.	#	All	MM	Opex	Own	50	1 2 3 4	- - 50 50	100 SMMEs trained on business management and sustainability by 30 June 2027.		Training program/attendance registers
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 2 3 4	1 1 1 1	Four (4) EPWP Quarterly Reports submitted by 30 June 2027.		Quarterly reports and proof of submission to Public Works
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 2 3 4	- - 1 1	Four (4) empowerment programmes implemented by 30 June 2027.		Project close out reports
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	0	1 2 3 4	- 1 1 1	Three (3) functional LED Forums established and operational by 30 June 2027.		Terms of References
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	1	1 2 3 4	- - - 1	One (1) reviewed LED Strategy approved by Council by 30 June 2027.		Strategy and Council resolution

KPA.4: MUNICIPAL FINANCIAL VIABILITY AND MANAGEMENT

PROJECT #	IDP OBJECTIVES	NATIONAL OUTCOMES	KEY PERFORMANCE INDICATORS (KPI)	UOM	Wards	Department	Budget	Source of Funding	BASE LINE	PERFORMANCE TARGET				PORTFOLIO OF EVIDENCE
										QUARTERLY		ANNUAL 2026/27	ANNUAL 2027/28	
MFV 01	Provide and Maintain Municipal Infrastructure	NO 09/ Output 2	Percentage of allocated conditional grant funding spent in accordance with approved business plans and grant conditions.	%	All	TD	R82.66 0,000.	MIG,FMG, EPWP, WSIG,INEP	100 %	1 2 3 4	15% 40% 65% 100 %	100% of allocated conditional grant funding spent by 30 June 2027.		Expenditure report
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/T D	R38,26 1,000	MIG, INEP, WSIG	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	95% 95% 95% 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	R603,8 136.00	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	R1,969 ,864,0 0	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
				#	All	FD	Opex	Own	1	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 09	To promote accountability and transparency	NO 09/ Output 1&6	Annual Budget approved and adopted by Council within the legislative timeframe.							2	-	One (1) Annual Budget adopted by Council by 31 May 2027.		Municipal annual budget and Council resolution
										3	-			
										4	1			
MFV 10	To promote accountability and transparency	NO 09/ 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	Twelve (12) Section 71 Budget Statements submitted within legislative timeframes by 30 June 2027.		Sect 71 Reports or acknowledgement of receipt
										2	3			
										3	3			
										4	3			
MFV 11	To promote accountability and transparency	NO 09/ Output 1&6	Percentage of unauthorised operating expenditure incurred against the approved operating budget.	%	All	ALL	Opex	Own	0%	1	0%	0% unauthorised operating expenditure incurred by 30 June 2027.		Expenditure report
										2	0%			
										3	0%			
										4	0%			
MFV 12	To promote accountability and transparency	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	Four (4) quarterly reports submitted to Council by 30 June 2027.		Unauthorised, Irregular, fruitless & wasteful expenditure reports and Council resolution
										2	1			
										3	1			
										4	1			

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				PORTFOLIO OF EVIDENCE
										QUARTERLY		ANNUAL 2026/27	ANNUAL 2027/28	
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 72 of the MFMA by 25 January 2027.	#	All	MM	Opex	Own	1	1	-	One (1) Mid-Year Budget and Performance assessment Report prepared and submitted by 25 January 2027 in compliance with Section 72 of the MFMA.		Mid-Year Budget and Performance assessment report
										2	-			
										3	1			
										4	-			
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	One (1) Annual Performance Report prepared and submitted by 31 August 2027.		Signed off APR
										2	-			
										3	-			
										4	-			
GGPP 03				#	All	MM	Opex	Own	1	1	-			

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				PORTFOLIO OF EVIDENCE
										QUARTERLY		ANNUAL 2026/27	ANNUAL 2027/28	
	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.							2 3 4	- 1 -	One (1) Draft Annual Report prepared and tabled before Council by 31 January 2026.		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 within the legislative timeframe.	#	All	MM	Opex	Own	1	1 2 3 4	1 - - -	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 4	- - 1 -	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 2 3 4	1 - - -	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 2 3 4	3 - - -	Three (3) Performance Agreements signed by 31 July 2026.		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 accordance with Section 52(d) of the MFMA.	#	All	MM	Opex	Own	4	1 2 3 4	1 1 1 1	Four (4) Quarterly Financial and Non-Financial Performance Reports submitted to Council by 30 June 2027 in compliance with Section 52(d) of the MFMA.		Quarterly performance reports and Council resolutions
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	45	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				#	All	MM	Opex	Own	3	1	1			

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				PORTFOLIO OF EVIDENCE
										QUARTERLY		ANNUAL 2026/27	ANNUAL 2027/28	
	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.							2 3 4	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	PD/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 Municipality within ten (10) days after Council approval.	#	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.		Acknowledgement of Receipt
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 2 3 4	1 1 1 1	Four (4) quarterly Ward Committee functionality reports submitted to Council by 30 June 2027.		Quarterly functionality reports and Council resolutions
GGPP 18	To promote accountability			#	All	CD/TD	Opex	Own	3	1 2	1 2	Eight (8) new municipal policies developed and		Copies of policies and Council resolutions

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				PORTFOLIO OF EVIDENCE
										QUARTERLY		ANNUAL 2026/27	ANNUAL 2027/28	
	and transparency	NO 09/ Output 5&7	Number of municipal policies developed, approved and adopted by Council.							3	-	adopted by Council by 30 June 2027.		
										4	1			
GGPP 19	To promote accountability and transparency	NO 09/ Output 5&7	Number of Senior Management Team (SMT) meetings held in accordance with the approved annual meeting programme.	#	All	All	Oper	Own	4	1	1	Four (4) Senior Management Teams 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	PERFORMANCE TARGET				PORTFOLIO OF EVIDENCE
										QUARTERLY		ANNUAL 2026/27	ANNUAL 2027/28	
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	Oper	Own	35%	1	100%	100% of complete building plan applications assessed and finalised within six (6) weeks by 30 June 2027.	None	Building plans control register
										2	100%			
										3	100%			
										4	100%			
SR 02	Integrated liveable urban/rural human settlement	NO 09/ Output 4	Dikgatlong Human Settlements Plan reviewed, approved and adopted by Council.	#	All	TD	Oper	Own	1	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
										2	1			
										3	-			
										4	-			
SR 03	Integrated liveable urban/rural human settlement	NO 09/ Output 4	Dikgatlong Land Use Scheme reviewed, approved and adopted by Council	#	All	TD	Oper	Own	1	1	-	One (1) Land Use Scheme reviewed and adopted by Council by 30 June 2027.	None	Copy of Land Use Scheme and Council resolution
										2	-			
										3	-			
										4	1			

KPA.6: SPATIAL RATIONALE														
PROJECT #	IDP OBJECTIVES	NATIONAL OUTCOMES	KEY PERFORMANCE INDICATORS (KPI)	U O M	W A R D	Output/ event	Budget	Source of Funding	BASE LINE	PERFORMANCE TARGET				PORTFOLIO OF EVIDENCE
										QUARTERLY		ANNUAL 2026/27	ANNUAL 2027/28	
SR 04	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 05	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 06	Integrated liveable urban/rural human settlement	NO 09/ Output 4	Number of township establishment projects completed in accordance with approved statutory processes (Frisel, Longlands, Barkly West Extension 2500 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 2026/2027
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 secure that all households have access to electricity	Household Electrification (Phase 2)	3&6	R7,700,000.00
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 Delbeershoogte	2	R8,000,000.00
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	R10,752,176.50
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	R7,857,000.00

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 2026/27	Funding source	QUARTER 1 JULY 2026 – SEPTEMBER 2026		QUARTER 2 OCTOBER 2026 - DECEMBER 2026		QUARTER 3 JANUARY 2027– MARCH 2027		QUARTER 4 APRIL 2027 – JUNE 2027	
				% PROGRESS	ACTIVITY / MILESTONE	% PROGRESS	ACTIVITY / MILESTONE	% PROGRESS	ACTIVITY / MILESTONE	% PROGRESS	ACTIVITY / MILESTONE
Technical	Household Electrification (Phase 2)	R7,200,000.00	INEP	10%	Installation	40%	Installation	80%	Installation	100%	Installation completion for phase 1
Technical	Upgrading of Roads in Debeershoogte	R8,000,000.00	MIG	10%	Construction	40%	Construction	80%	Construction	100%	Construction completion for phase 1
Technical	Provision of Bulk Water Pipeline in Deipoortshoop Phase 1	R5,752,176.50	MIG	0%	Construction	100%	Construction	30%	Construction	100%	Construction completion for phase 1
Technical	Upgrading of Roads in Windsorton	R2,145,400.00	MIG	80%	Construction	80%	Construction	100%	Construction Completed		
Technical	Barkly West Wastewater treatment plant Works upgrade	R7,857,000.00	WSIG	30%	Construction	80%	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.