



DRAFT SERVICE DELIVERY & BUDGET IMPLEMENTATION PLAN (SDBIP)

2026/27

Municipal Financial Management Act

Section 53(1)(c)(ii) – Approval by the Mayor

The Top Layer Service Delivery Budget Implementation Plan, indicating how the budget and the strategic objectives of Council will be implemented, is herewith submitted in terms of Sections 69(3) and 53(1)(c)(ii) of the Municipal Finance Management Act (MFMA), MFMA Circular No. 13 and the Budgeting and Reporting Regulation for the necessary approval.

Print Name: **David Nasson**

Municipal Manager of Witzenberg Municipality

Signature:

Date:

APPROVAL

The Top Layer Service Delivery Budget Implementation Plan is herewith approved in terms of Section 53(1)(c)(ii) of the Municipal Finance Management Act (MFMA).

Print Name: **Trevor Abrahams**

Mayor of Witzenberg Municipality

Signature:

Date:

INDEX

1. INTRODUCTION	3
2. LEGISLATIVE FRAMEWORK	3
3. FACTORS CONSIDERED WITH COMPILATION	4
4. MFMA CIRCULAR 88 NATIONAL INDICATORS	4
5. STRATEGIC ALIGNMENT	6
6. NON-FINANCIAL COMPONENT	7
A. KEY PERFORMANCE INDICATORS	7
7. FINANCIAL COMPONENT	18
A. COMPONENT 1 – MONTHLY REVENUE BY SOURCE (NB: REFER TO TABLED 2026/27 BUDGET)	18
A. COMPONENT 2 – MONTHLY OPERATING EXPENDITURE BY VOTE (NB: REFER TO TABLED 2026/27 BUDGET)	19
A. COMPONENT 3 – MONTHLY CAPITAL EXPENDITURE (NB: REFER TO TABLED 2026/27 BUDGET)	20
KPA: 1. ESSENTIAL SERVICES	20
B. COMPONENT 4 – THREE YEAR CAPITAL EXPENDITURE PER WARD	23
KPA: 1. ESSENTIAL SERVICES	23
8. BUDGETARY ALIGNMENT WITH IDP	26

1. INTRODUCTION

The Service Delivery and Budget Implementation Plan (SDBIP) give effect to the municipality's IDP and budget.

The SDBIP is a layered plan, with the top layer comprising the key performance indicators and service delivery targets, and how these are assigned to top management. It expresses the Municipality's objectives in quantifiable outcomes to be implemented from 1 July 2026 to 30 June 2027.

The SDBIP serves as a "contract" between the administration, council and community expressing the goals and objectives set by the council as quantifiable outcomes that can be implemented by the administration in the applicable financial year. It provides the link between the mayor, the council (executive) and the administration, and facilitates the process for holding management accountable for its performance. It is therefore a management, implementation and monitoring tool that will assist the mayor, councillors, municipal manager, senior managers, and community to monitor the municipality's performance on a quarterly basis. The SDBIP will ensure that appropriate information is circulated internally and externally for purposes of monitoring the implementation of the budget, the execution of projects, the performance of senior management and the achievement of the strategic objectives set by council.

2. LEGISLATIVE FRAMEWORK

The Municipal Finance Management Act No. 56 of 2003 (MFMA) and National Treasury MFMA Circular No. 13 requires that municipalities must prepare a service delivery budget implementation plan (SDBIP) indicating how the budget and the strategic objectives of Council will be implemented. The SDBIP is prepared in terms of Section 53(1)(c)(ii) of the Municipal Finance Management (MFMA), National Treasury MFMA Circular No. 13 and the Budgeting and Reporting Regulation.

The Top Layer of the SDBIP is made up of the following components:

- One-year detailed plan, with a three-year capital plan
- Monthly projection of revenue to be collected for each Source (Expected Revenue to be collected)
- Monthly projects of expenditure (operating and capital) and revenue for each vote (S71 format)
- Quarterly projects of Services Delivery Targets and performance indicators for each vote. (Non-financial measurable performance objectives in the form of targets and indicators)
- Capital works plan broken down by ward over three years

3. FACTORS CONSIDERED WITH COMPILATION

The IDP is considered as the 5-year strategic plan for the municipality and therefore provides an outline of Witzenberg Municipality's vision, mission, objectives, and operational and service delivery indicators that are realistic and attainable.

The Top Layer SDBIP was drafted through a one-on-one consultation with the Municipal Manager and all the directors. After the completion of the draft Top Layer SDBIP, the Municipal Manager had one on one sessions with his directors to finalise the Top Layer SDBIP. The following were considered during the development of the SDBIP:

- Alignment with the IDP, National KPA's, Municipal KPA's and IDP objectives
- Alignment with the budget
- Oversight Committee Report on the Annual Report of 2024/25
- Annual Report of 2024/25
- Draft amendments to the Local Government: Municipal Planning & Performance Management Regulations (11 December 2025)
- The risks identified by the Chief Risk Officer during the municipal risk analysis.
- Areas to be addressed and root causes of the Auditor-General management letter COMAFS as well as the risks identified during the audit of the 2023/24 Annual Report
- Mid-Year Performance Report (Section 72) for 2024/25

4. MFMA CIRCULAR 88 NATIONAL INDICATORS

Note on National Performance Indicators

The draft 2026/27 Service Delivery and Budget Implementation Plan (SDBIP) is tabled together with the Draft Integrated Development Plan (IDP) and Draft Budget for public consultation in accordance with Section 42 of the Local Government: Municipal Systems Act, which requires municipalities to allow the local community to participate in the setting of appropriate key performance indicators and performance targets.

The SDBIP will only be approved by the Executive Mayor within the prescribed period after Council has approved the final IDP and Budget for the 2026/27 financial year.

In December 2025, draft amendments to the Local Government: Municipal Planning and Performance Management Regulations were published for public comment, including proposed national general performance indicators contained in Annexure D-1. At the time of tabling this draft SDBIP, the amendments had not yet been promulgated.

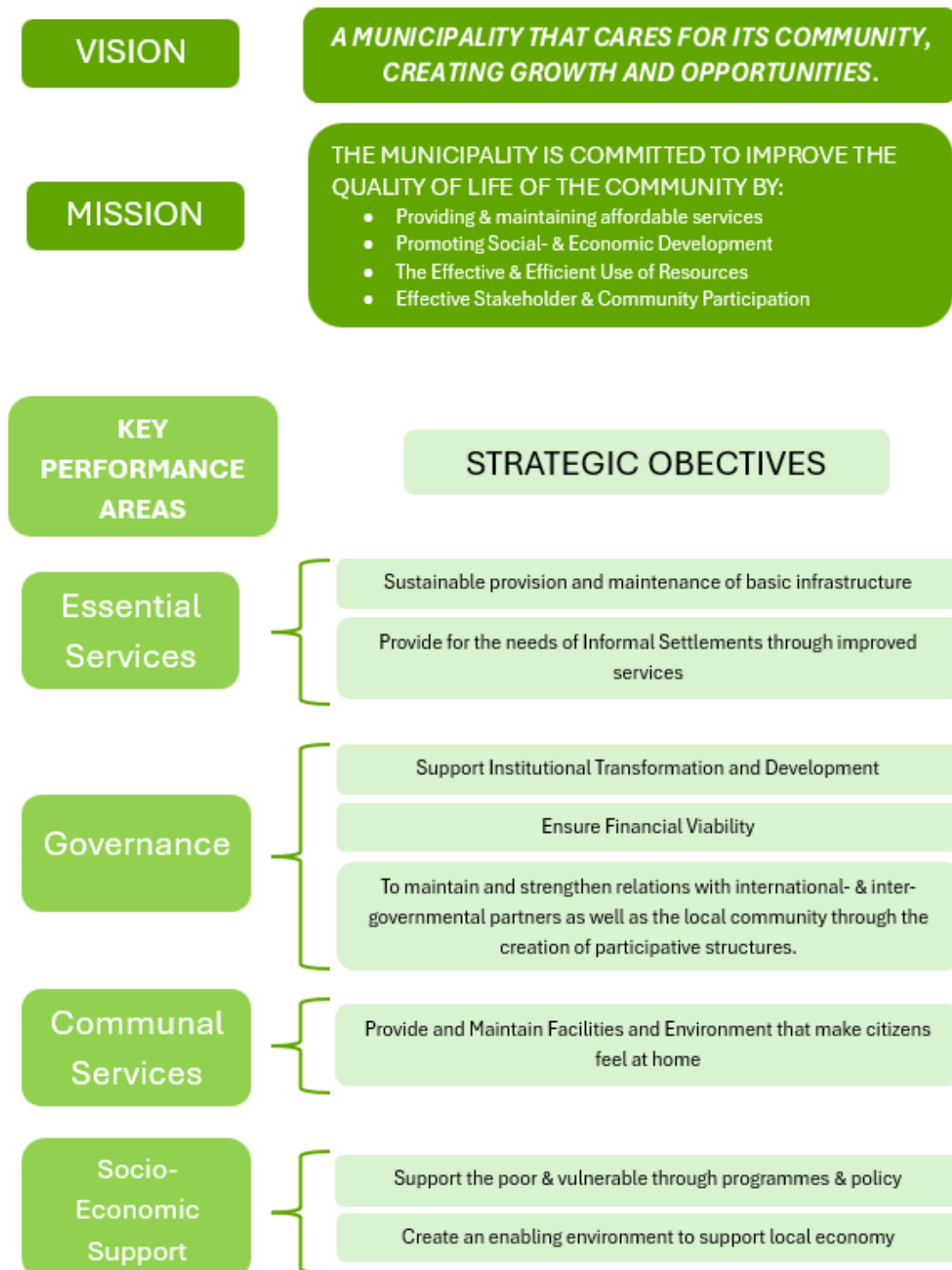
The indicators currently contained in this draft SDBIP therefore remain aligned with the approved IDP performance framework and existing reporting requirements, including the applicable indicators contained in MFMA Circular No. 88 and related guidance.

The proposed indicators contained in Annexure D-1 of the draft regulations are included for consideration during the public participation process to allow for possible alignment should the amended regulations be promulgated prior to the approval of the final SDBIP.

Should the regulations not be promulgated prior to the approval of the 2026/27 SDBIP, the municipality will continue to report on the applicable Circular 88 indicators as supplementary indicators and will align its performance management framework accordingly once the amended regulations are formally promulgated and implemented.

The municipality will ensure that any prescribed indicators are aligned across the IDP, SDBIP and the Annual Performance Report in accordance with legislative requirements.

5. STRATEGIC ALIGNMENT



Ref	Key Performance Indicator	2026/27 Annual Target	1st Q Target	2nd Q Target	3rd Q Target	4th Q Target	2027/28 Target	2028/29 Target	2029/30 Target	2030/31 Target
WS3.21	Percentage of callouts responded to within 48 hours (water) <i>Percentage callouts (outages inclusive of complaints logged over outages) responded to within 48 hours (water). Responded to means that someone is on site and has initiated a process of resolving the matter within 48 hours. This does not mean the callout was resolved, only that the matter was logged, appraised and responded to within 48 hours of notification.</i>	95%	95%	95%	95%	95%	95%	95%	95%	95%
WS5.1	Percentage of non-revenue water (sum of un-billed authorised consumption such as informal settlements, recreational areas and apparent & real losses)	39%	39%	39%	39%	39%	38%	38%	37%	37%
WS5.2	Total water losses <i>[(1) System input volume- (2) Authorised consumption volume] in m³ x 1000) / (365 x (3) Number of connections]</i>	20%	Annual Target				20%	19%	19%	18%
EE1.11	Number of dwellings provided with connections to mains electricity supply by the municipality	55	2	3	50	55	5	6	7	14
EE1.13	Percentage of valid customer applications for new electricity connections processed in terms of municipal service standards <i>((1) Number of valid customer applications for a new electricity connection processed within municipal standard timeframes/ (2) Total number of valid customer applications for a new electricity connection processed)</i>	95%	95%	95%	95%	95%	95%	95%	95%	95%

Ref	Key Performance Indicator	2026/27 Annual Target	1st Q Target	2nd Q Target	3rd Q Target	4th Q Target	2027/28 Target	2028/29 Target	2029/30 Target	2030/31 Target
EE3.11	Percentage of unplanned outages that are restored to supply within industry standard timeframes <i>((1) Number of unplanned outages where 98% of affected customers are restored within 24 hours / (2) Total number of unplanned outages. The proportion of unplanned electricity outages where at least 98% of the customers affected by the outage have their electricity supply restored with 24 hours of the incident. The industry standard NRS 047 specifies the restoration of electricity supply to differing proportions of affected customers within the standards of 1.5, 3.5, 7.5, 24 and 168 hours or less. This indicator tracks the 24 hour standard whereby at least 98% of customers affected by an unplanned outage have had their electricity restored. An unplanned outage is defined as a network event that occurs when a piece of equipment is taken out of service immediately, either automatically or as soon as switching operations can be performed, as a direct result of emergency conditions or a major natural event, such as risk to life or equipment.</i>	98%	98%	98%	98%	98%	98%	98%	98%	98%
EE4.4	Percentage total electricity losses <i>((1) Electricity Purchases in kWh - (2) Electricity sales in kWh) / (1) Electricity Purchases in kWh)</i>	10%	Annual Target				10%	10%	10%	10%
FinInc28	Number of accounts for refuse removal as per Refuse Removal Schedule. Planned periodic removal.	12065	12065	12065	12065	12065	12070	12080	12090	12100
TR6.12	Percentage of surfaced municipal road lanes which has been resurfaced and resealed <i>((1) Kilometres of municipal road lanes resurfaced and resealed / (2) Kilometres of surfaced municipal road lanes)</i>	2%	0%	0%	1	2%	2%	2%	3%	3%
TR6.13	KMs of new municipal road network <i>(1) Number of kilometres of surfaced road network built + (2) Number of kilometres unsurfaced road network built</i>	0,00	No planned or budgeted projects				0,00	0,00	0,00	0,00
TR6.21	Percentage of reported pothole complaints resolved within standard municipal response time <i>((1) Number of pothole complaints resolved within the standard time after being reported / Number of potholes reported)</i>	90%	90%	90%	90%	90%	90%	90%	90%	90%

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

Ref	Key Performance Indicator	2026/27 Annual Target	1st Q Target	2nd Q Target	3rd Q Target	4th Q Target	2027/28 Target	2028/29 Target	2029/30 Target	2030/31 Target
WS1.11b	Number of new informal sanitation connections meeting minimum standards <i>Total number of new sanitation connections to communal toilet facilities meeting basic sanitation standards made by the municipality.</i>	3	0	0	3	3	3	3	3	3
WS2.11b	Number of new informal water connections meeting minimum standards <i>Total number of new water connections to public/communal taps made by the municipality.</i>	3	0	0	3	3	3	3	3	3
TecRef31	Percentage of households in demarcated informal areas with access to a periodic solid waste removal or a skip for household waste.	95%	95%	95%	95%	95%	97%	97%	97%	97%

KPA:

2. GOVERNANCE

Strategic Objective:

2.1 Support Institutional Transformation and Development

Ref	Key Performance Indicator	2026/27 Annual Target	1st Q Target	2nd Q Target	3rd Q Target	4th Q Target	2027/28 Target	2028/29 Target	2029/30 Target	2030/31 Target
CorpHR13	Percentage budget spent on implementation of Workplace Skills Plan.	96%	10%	35%	60%	96%	96%	96%	96%	96%
GG1.1	Percentage of municipal skills development levy recovered <i>((1) R-value of municipal skills development levy recovered/ (2) R-value of the total qualifying value of the municipal skills development levy)</i>	100%	Annual Target				100%	100%	100%	100%
GG1.2	Top management stability <i>((1) Sum of actual working days, in the reporting period, that each S56 and S57 post was occupied by a fully appointed official (not suspended or vacant) with a valid signed contract and performance agreement) / (2) Total aggregate standard working days for all S56 and S57 posts)</i>	80%	Annual Target				80%	92%	92%	94%
GG1.21	Staff vacancy rate <i>((1) The number of employee posts on the approved organisational structure - (2) The number of actual employees in the municipality) / (1) The number of employee posts on the approved organisational structure)</i>	12%	12%	12%	12%	12%	12%	12%	10%	10%
GG1.22	Percentage of vacant posts filled within 6 months. <i>((1) Number of vacant posts filled within 6 months since the date (dd/mm/yyyy) of authority to proceed with filling the vacancy / (2) Number of vacant posts that have been filled)</i>	100%	100%	100%	100%	100%	100%	100%	100%	100%
GG5.11	Number of active suspensions longer than three months. <i>Refers to the total number of active suspensions at the time of reporting that were initiated more than three months prior and had not yet been resolved.</i>	0	0	0	0	0	0	0	0	0
GG4.1	Percentage of councillors attending council meetings. <i>((1) The sum total of all councillor attendance of all council meetings / ((2) The total number of council meetings x (3) The total number of council members in the municipality))</i>	95%	Annual Target				95%	95%	95%	97%
C2(GG)	Number of ExCo or Mayoral Executive meetings held:	Only result, no target set.								
C3(GG)	Number of Council portfolio committee meetings held:	Only result, no target set.								

Ref	Key Performance Indicator	2026/27 Annual Target	1st Q Target	2nd Q Target	3rd Q Target	4th Q Target	2027/28 Target	2028/29 Target	2029/30 Target	2030/31 Target	
C4(GG)	Number of MPAC meetings held:		Only result, no target set.								
C11(GG)	Number of litigation cases instituted by the municipality:		Only result, no target set.								
C12(GG)	Number of litigation cases instituted against the municipality:		Only result, no target set.								

Strategic Objective: 2.2 Ensure Financial Viability

Ref	Key Performance Indicator	2026/27 Annual Target	1st Q Target	2nd Q Target	3rd Q Target	4th Q Target	2027/28 Target	2028/29 Target	2029/30 Target	2030/31 Target
FM7.11	Debtors payment period <i>((1) Gross Debtors - (2) Bad Debt Provision) / (3) Billed Revenue) × (4) Number of days in the reporting period year to date</i>	60	75	70	65	60	60	60	60	60
FM7.12	Collection rate ratio <i>((1) Gross Debtors Opening Balance + (2) Billed Revenue – (3) Gross Debtors Closing Balance - (4) Bad Debts Written Off) / (2) Billed Revenue</i>	93%	75%	88%	91%	93%	94%	95%	95%	96%
FM3.11	Cash/Cost coverage ratio <i>((1)Cash and Cash Equivalents - (2) Unspent Conditional Grants - (3) Overdraft) + (4) Short Term Investment) / (5) Monthly Fixed Operational Expenditure excluding (Depreciation, Amortisation, Provision for Bad Debts, Impairment and Loss on Disposal of Assets)</i>	3	3	3	3	3	3	3	3	3
FM3.12	Current ratio (current assets/current liabilities) <i>(1) Current assets/ (2) Current liabilities</i>	2	Annual Target				2	2	2	2
FM4.31	Creditors payment period <i>((1) Trade Creditors Outstanding / (2) Credit purchases (operating and capital) X (3) Number of days in the reporting year to date</i>	30	30	30	30	30	30	30	30	30
LED3.31	Average number of days from the point of advertising to the letter of award per 80/20 procurement process. <i>(1) Sum of the number of days from the point of advertising a tender in terms of the 80/20 procurement process to the issuing of the letter of award/ (2) Total number of 80/20 tenders awarded as per the procurement process</i>	140	140	140	140	140	135	135	130	130

Ref	Key Performance Indicator	2026/27 Annual Target	1st Q Target	2nd Q Target	3rd Q Target	4th Q Target	2027/28 Target	2028/29 Target	2029/30 Target	2030/31 Target
LED3.32	Percentage of municipal payments made to service providers who submitted complete forms within 30-days of invoice submission. <i>((1) Number of municipal payments within 30-days of complete invoice receipt made to service providers / (2) Total number of complete invoices received (30 days or older))</i>	95%	95%	95%	95%	95%	95%	95%	95%	95%
FM5.31	Repairs and Maintenance as a percentage of property, plant, equipment and investment property <i>((1) Total Repairs and Maintenance Expenditure / ((2) Property, Plant and Equipment + (3) Investment Property (Carrying Value))</i>	3%	Annual Target				3%	3%	3%	3%
FM1.11	Total Capital Expenditure as a percentage of Total Capital Budget <i>((1) Actual Capital Expenditure / (2) Budgeted Capital Expenditure</i>	95%	10%	40%	60%	95%	95%	96%	97%	97%
FM1.12	Total Operating Expenditure as a percentage of Total Operating Expenditure Budget <i>((1) Actual Operating Expenditure / (2) Budgeted Operating Expenditure</i>	90%	15%	40%	60%	90%	90%	90%	90%	90%
FM1.13	Total Operating Revenue as a percentage of Total Operating Revenue Budget <i>((1) Actual Operating Revenue / (2) Budgeted Operating Revenue</i>	90%	15%	40%	60%	90%	90%	90%	90%	90%
FM1.14	Service Charges and Property Rates Revenue as a percentage of Service Charges and Property Rates Revenue Budget <i>((1) Actual Service Charges Revenue + (2) Actual Property Rates Revenue) / (3) Budgeted Service Charges and Property Rates Revenue</i>	95%	30%	50%	75%	95%	95%	95%	95%	95%
FM1.2	Municipal budget assessed as funded (Y/N) (National) <i>((1) NT funded budget assessment tool outcome: Yes/No</i>	Y	Annual Target				Y	Y	Y	Y
GG3.11	Number of repeat audit findings <i>((1) Simple count of the number of "repeat" findings itemised in the Auditor-General's report of each municipality</i>	0	Annual Target				0	0	0	0

Strategic Objective: 2.3 To maintain & strengthen relations with international- & inter-governmental partners as well as with the local community through the creation of participative structures.

Ref	Key Performance Indicator	2026/27 Annual Target	1st Q Target	2nd Q Target	3rd Q Target	4th Q Target	2027/28 Target	2028/29 Target	2029/30 Target	2030/31 Target
GG2.1	Percentage of ward committees that are functional (meet four times a year, are quorate, and have an action plan) <i>((1) Functional ward committees) / (2) Total number of wards)</i>	50%	Annual Target				100%	100%	100%	100%
GG2.12	Percentage of wards that have held a quarterly councillor-convened community meeting <i>((1) Number of councillor convened ward community meetings / ((2) Total number of wards in the municipality x (3) Reporting quarter)</i>	50%	100%	0%	0%	100%	100%	100%	100%	100%
GG2.31	Percentage of official complaints responded to through the municipal complaint management system <i>((1) Number of official complaints responded to according to municipal norms and standards / (2) Number of official complaints received)</i>	80%	80%	80%	80%	80%	80%	80%	80%	80%

Please note: Given that municipal elections are anticipated to be held in late 2026, targets for ward committee functionality have been amended to correspond with periods prior to the establishment of these committees.

KPA:

3. COMMUNAL SERVICES

Strategic Objective:

3.1 Provide and maintain facilities and environment that make citizens feel at home

Ref	Key Performance Indicator	2026/27 Annual Target	1st Q Target	2nd Q Target	3rd Q Target	4th Q Target	2027/28 Target	2028/29 Target	2029/30 Target	2030/31 Target
FD1.11	Percentage compliance with the required attendance time for structural firefighting incidents	90%	90%	90%	90%	90%	90%	92%	92%	93%
FD2.2	Fire Services function in accordance with prescribed requirements. <i>As per the Act, a "Local authority may establish a service in accordance with prescribed requirements". A fire service is therefore considered 'functional' if it meets the following three conditions:</i> 1. A Fire Chief Officer has been appointed by the municipality; 2. The fire services have evidence of callouts responded to over the reporting period; 3. The municipality has established and maintained a fire service in accordance with prescribed standards SANS 10090: Community Protection Against Fire.	2	Annual Target				2	2	3	3
C103(ENV)	Number of notifiable medical condition investigations following the prescribed protocols	Only result, no target set.								
C104(ENV)	Number of foodborne disease outbreak investigations following the prescribed protocols	Only result, no target set.								
HS3.6	Average number of library visits per library	12200	3000	6000	9000	12200	12500	12500	13000	13000
HS3.7	Percentage of municipal cemetery plots available	25%	36%	31%	28%	25%	20%	15%	12%	10%

KPA:

4. SOCIO- ECONOMIC SUPPORT SERVICES

Strategic Objective:

4.1 Support the poor and vulnerable through programmes and policy

Ref	Key Performance Indicator	2026/27 Annual Target	1st Q Target	2nd Q Target	3rd Q Target	4th Q Target	2027/28 Target	2028/29 Target	2029/30 Target	2030/31 Target
LED2.12	Percentage of the municipality's operating budget spent on indigent relief for free basic services. <i>((1) R-value of operating budget expenditure on free basic services / (2) R-value of the total operating budget)</i>	3,00%	4,00%	4,00%	3,00%	3,00%	5,00%	5,00%	4,50%	4,50%
C86 (LED)	Number of households in the municipal area registered as indigent	Only result, no target set.								
LED1.21	Number of work opportunities created through Public Employment Programmes (incl. EPWP and other related employment programmes) <i>(1) Number of work opportunities provided by the municipality through the Expanded Public Works Programme + (2) the Number of work opportunities provided through other related infrastructure initiatives.</i>	400	100	200	300	400	405	405	405	405
ComSoc42	Number of engagements with target groups with the implementation of social development programmes.	20	5	10	15	20	22	23	23	24
ComHS14	Number of housing opportunities provided per year.	50				50	70	70	70	70
ComHS15	Number of properties transferred identified as Rental Stock as well as properties included in title deed restoration projects as funded by provincial government.	55	0	0	30	55	5	5	5	5

Strategic Objective: 4.2 Create an enabling environment to support the local economy

Ref	Key Performance Indicator	2026/27 Annual Target	1st Q Target	2nd Q Target	3rd Q Target	4th Q Target	2027/28 Target	2028/29 Target	2029/30 Target	2030/31 Target
LED3.11	Average time taken to finalise business license applications <i>(1) Sum of the total working days per business application finalised/ (2) Number of business applications finalised</i>	15 days	15	15	15	15	15	15	14	14
LED1.31	Number of individuals connected to apprenticeships, learnerships and structured educational programmes through municipal interventions <i>The number of individuals connected to apprenticeships, structured educational programmes and learnerships through municipal interventions. Municipal interventions refer to any project, programme or initiative intended to facilitate or implement change among the target population. Apprenticeships, structured educational programmes and learnerships, in this instance, refer specifically to structured learning processes for gaining theoretical knowledge and practical skills in the workplace leading to an accreditation or qualification recognised in terms of the National Qualifications Authority.</i>	0 No grants received	0	0	0	0	4	4	5	5

7. FINANCIAL COMPONENT

a. Component 1 – Monthly Revenue by Source (NB: Refer to tabled 2026/27 Budget)

Description	Budget Year 2026/27												Medium Term Revenue & Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget			
R thousands															
Revenue By Source															
Property Rates	54 782	5 721	4 430	5 721	5 721	5 721	5 721	5 721	4 430	8 303	7 012	7 012	120 291	34 527	37 290
Service charges - Electricity	47 269	44 477	44 477	36 102	36 102	33 310	33 310	38 894	41 685	44 477	41 685	36 102	477 889	10 173	11 318
Service charges - Water	4 450	4 450	4 450	4 450	4 450	4 450	4 450	4 450	4 450	4 450	4 450	4 450	53 401	56 053	58 991
Service charges - Waste Water Management	2 799	2 799	2 799	2 799	2 799	2 799	2 799	2 799	2 799	2 799	2 799	2 799	33 590	25 136	26 392
Service charges - Waste Management	3 023	3 023	3 023	3 023	3 023	3 023	3 023	3 023	3 023	3 023	3 023	3 023	36 276	8 120	8 527
Service charges - Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	528	528	528	528	528	528	528	528	528	528	528	528	6 345	431	452
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	214	214	214	214	214	214	214	214	214	214	214	214	2 566	12	13
Agency services	410	410	410	410	410	410	410	410	410	410	410	410	4 918	2 917	3 063
Interest Revenue	4 338	4 338	4 338	4 338	4 338	4 338	4 338	4 338	4 338	4 338	4 338	4 338	52 049	10 284	10 798
Other Revenue	1 919	1 918	3 201	1 915	1 915	3 197	1 914	1 916	3 200	1 918	1 917	5 572	30 501	4 786	5 075
Grant Revenue	13 628	13 628	12 276	13 628	13 628	11 891	13 628	13 628	12 276	13 628	13 628	70 139	215 605	18 006	23 606
Total Revenue	133 360	81 506	80 146	73 128	73 128	69 881	70 335	75 921	77 353	84 088	80 004	134 587	1 033 431	170 445	185 525

Note: Table to be adjusted after council approval of 2026/27 budget

a. Component 2 – Monthly Operating Expenditure by Vote (NB: Refer to tabled 2026/27 Budget)

Description	Budget Year 2026/27												Medium Term Revenue & Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget			
R thousands															
Expenditure by Type															
Employee related costs	25 639	25 639	25 639	25 639	25 639	25 639	25 639	25 639	25 639	25 639	25 639	26 349	308 376	91 494	98 486
Remuneration of councillors	1 102	1 102	1 102	1 102	1 102	1 102	1 102	1 102	1 102	1 102	1 102	1 102	13 228	612	642
Bulk purchases - electricity	35 953	35 952	35 953	35 952	35 952	35 952	35 952	35 952	35 952	35 952	35 952	35 954	431 429	-	-
Debt Impairment	3 908	3 908	3 908	3 908	3 908	3 908	3 908	3 908	3 908	3 908	3 908	3 908	46 891	33 430	35 102
Depreciation & asset impairment	2 841	2 841	2 841	2 841	2 841	2 841	2 841	2 841	2 841	2 841	2 841	2 841	34 090	6 652	6 985
Finance Charges	886	886	886	886	886	886	886	886	886	886	886	834	10 585	88	93
Other materials	2 046	2 046	2 046	2 046	2 046	2 046	2 046	2 046	2 046	2 046	2 046	2 246	24 754	11 292	11 879
Contracted Services	6 336	6 336	6 340	6 336	6 336	6 390	6 336	6 336	6 340	6 336	6 336	6 840	76 596	22 384	23 122
Transfers and subsidies	251	251	2 704	251	251	2 704	251	251	2 704	251	251	2 704	12 825	1 246	1 309
Irrecoverable debts written off	2 500	2 500	2 500	2 500	2 500	2 500	2 500	2 500	2 500	2 500	2 500	2 500	30 000	-	-
Other Expenditure	5 592	5 592	5 642	5 592	5 592	5 642	5 592	5 592	5 642	5 592	5 592	5 945	67 604	8 697	8 748
Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure	87 054	87 053	89 561	87 053	87 053	89 610	87 053	87 053	89 560	87 053	87 053	91 223	1 056 378	175 895	186 366

Note: Table to be adjusted after council approval of 2026/27 budget

a. Component 3 – Monthly Capital Expenditure (NB: Refer to tabled 2026/27 Budget)

KPA: 1. ESSENTIAL SERVICES

Strategic Objective: 1.1 Sustainable provision and maintenance of basic infrastructure

Department	Description	Budget 2026/27	Project Start Date	Project End Date	Cash Flow Jul	Cash Flow Aug	Cash Flow Sep	Cash Flow Oct	Cash Flow Nov	Cash Flow Dec	Cash Flow Jan	Cash Flow Feb	Cash Flow Mar	Cash Flow Apr	Cash Flow May	Cash Flow Jun
Roads	Ceres Bella Vista Taxi Rank	1 250 787	2027/02/14	2028/02/15									400 000	400 000		450 787
Roads	Network Street	3 000 000	2026/07/15	2027/04/15					1 000 000				2 000 000			
Water Distribution	Tulbagh Reservoir	9 960 619	2026/04/15	2027/05/15	500 000	2 000 000	1 000 000	1 000 000	2 000 000	250 000	250 000	1 000 000	1 960 619			
Electricity Administration	Mv Substation Equipment	1 000 000	2026/07/15	2027/05/15					500 000					500 000		
Electricity Administration	Upgrade Of Mv Cables	1 000 000	2026/07/15	2027/05/15					500 000					500 000		
Electricity Administration	Mv Network Equipment	700 000	2026/07/15	2027/05/15								700 000				
Electricity Administration	Electrical Network Refurbishment	700 000	2026/07/15	2027/05/15								700 000				
Sewerage	Sewer Network Replacement	1 500 000	2026/07/15	2027/06/15			250 000		300 000			300 000		350 000		300 000
Solid Waste	Bulk Waste Container Bins	1 050 000	2026/07/15	2027/06/15					300 000			300 000		150 000		300 000
Water Distribution	Network- Water Pipes & Valve Replacement	1 000 000	2026/07/15	2027/06/15					300 000			300 000		100 000		300 000
Electricity Administration	Upgrade Of Lv Network Cables	400 000	2026/07/15	2027/05/15											400 000	
Water Distribution	Security Upgrades	200 000	2026/09/15	2027/05/15										200 000		
Electricity Administration	Tools & Equipment	50 000	2026/07/15	2026/11/15				50 000								
Sewerage	Aerator Replacement Programme	250 000	2026/07/15	2027/04/15					100 000					150 000		
Sewerage	Upgrade of WWTW	300 000	2026/07/15	2027/06/15				100 000				100 000			100 000	
Roads	Tools & Equipment	120 000	2026/07/15	2026/11/15				120 000								
Sewerage	Sewer Pumps-replacement	150 000	2026/10/15	2027/04/15										150 000		
Dir Tech	Furniture & Equipment	50 000	2026/10/15	2027/04/15									50 000			
Electricity Administration	Electrical Network Housing Project	518 261	2026/10/15	2027/06/15											518 261	
Water Distribution	Tulbagh Reservoir	2 200 000	2026/04/15	2027/06/15											1 000 000	1 200 000
Mechanical Workshop	Waste disposal vehicles	5 461 516	2026/04/15	2026/11/15				5 461 516								
Sewerage	Telemetry	300 000	2026/07/15	2026/12/15						300 000						

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

Department	Description	Budget 2026/27	Project Start Date	Project End Date	Cash Flow Jul	Cash Flow Aug	Cash Flow Sep	Cash Flow Oct	Cash Flow Nov	Cash Flow Dec	Cash Flow Jan	Cash Flow Feb	Cash Flow Mar	Cash Flow Apr	Cash Flow May	Cash Flow Jun
Sewerage	Toilets For Informal Settlements	500 000	2026/09/15	2027/04/15									500 000			

KPA: 2. GOVERNANCE

Strategic Objective: 2.1 Support Institutional Transformation and Development

Department	Description	Budget 2026/27	Project Start Date	Project End Date	Cash Flow Jul	Cash Flow Aug	Cash Flow Sep	Cash Flow Oct	Cash Flow Nov	Cash Flow Dec	Cash Flow Jan	Cash Flow Feb	Cash Flow Mar	Cash Flow Apr	Cash Flow May	Cash Flow Jun
Mechanical Workshop	Vehicle Replacement Programme	2 000 000	2026/07/15	2027/05/15			500 000		500 000			500 000		500 000		
Information Technology	IT Equipment	300 000	2026/07/15	2026/11/15				300 000								
Dir Corp	Furniture & Equipment	50 000	2026/10/15	2027/04/15									50 000			
Dir Comm	Furniture & Equipment	50 000	2026/10/15	2027/04/15									50 000			
Mechanical Workshop	Tools & Equipment	50 000	2026/07/15	2026/12/15					50 000							

Strategic Objective: 2.2 Ensure Financial Viability

Department	Description	Budget 2026/27	Project Start Date	Project End Date	Cash Flow Jul	Cash Flow Aug	Cash Flow Sep	Cash Flow Oct	Cash Flow Nov	Cash Flow Dec	Cash Flow Jan	Cash Flow Feb	Cash Flow Mar	Cash Flow Apr	Cash Flow May	Cash Flow Jun
Dir Fin	Furniture & Equipment	50 000	2026/10/15	2027/04/15									50 000			

Strategic Objective: 2.3 To maintain & strengthen relations with international- & inter-governmental partners as well as with the local community through the creation of participative structures.

KPA:

3. COMMUNAL SERVICES

Strategic Objective:

3.1 Provide and maintain facilities and environment that make citizens feel at home

Department	Description	Budget 2026/27	Project Start Date	Project End Date	Cash Flow Jul	Cash Flow Aug	Cash Flow Sep	Cash Flow Oct	Cash Flow Nov	Cash Flow Dec	Cash Flow Jan	Cash Flow Feb	Cash Flow Mar	Cash Flow Apr	Cash Flow May	Cash Flow Jun
Libraries	Library Nduli	7 486 209	2026/04/15	2027/05/15	400 000	1 000 000	800 000	1 000 000	1 000 000	250 000	250 000	1 000 000	1 000 000	786 209		
Community Parks	Playpark equipment	120 000	2026/07/15	2026/12/15					120 000							
Community Parks	Plant & Equipment	50 000	2026/07/15	2026/12/15					50 000							
Electricity Administration	Upgrade Of Streetlights	150 000	2026/07/15	2026/10/15			150 000									
Sport Grounds & Stadiums	Sportsground Development & Upgrading	220 000	2026/07/15	2026/12/15						220 000						
Community Parks	Chainsaws	140 000	2026/07/15	2026/11/15				140 000								
MM	Furniture & Equipment	50 000	2026/10/15	2027/04/15									50 000			
Roads	Traffic Calming	100 000	2026/10/15	2027/04/15									100 000			

KPA:

4. SOCIO- ECONOMIC SUPPORT SERVICES

Strategic Objective:

4.2 Create an enabling environment to support the local economy

Department	Description	Budget 2026/27	Project Start Date	Project End Date	Cash Flow Jul	Cash Flow Aug	Cash Flow Sep	Cash Flow Oct	Cash Flow Nov	Cash Flow Dec	Cash Flow Jan	Cash Flow Feb	Cash Flow Mar	Cash Flow Apr	Cash Flow May	Cash Flow Jun
Roads	Main Roads Ceres	4 822 174	2026/07/15	2027/04/15					2 000 000				2 822 174			
Roads	Main Roads Tulbagh	4 822 174	2026/07/15	2027/04/15					2 000 000				2 822 174			
Roads	Rehabilitation Cellier Street	5 000 000	2026/07/15	2027/05/15				500 000	500 000	200 000		500 000	1 000 000	1 500 000	800 000	

b. Component 4 – Three Year Capital Expenditure per Ward

(NB: Refer to tabled 2026/27 Budget)

KPA:

1. ESSENTIAL SERVICES

Strategic Objective:

1.1 Sustainable provision and maintenance of basic infrastructure

Department	Description	Funding Source	Ward	Budget 2026/27	Budget 2027/28	Budget 2028/29	Budget 2029/30	Budget 2030/31
Roads	Ceres Bella Vista Taxi Rank	MIG	All	1 250 787	16 259 567			
Roads	Network Street	CRR	All	3 000 000	5 000 000	7 000 000	7 000 000	7 000 000
Water Distribution	Tulbagh Reservoir	MIG	7,11	9 960 619				
Roads	Ceres Bella Vista Taxi Rank	CRR	All		2 500 000			
Electricity Administration	Mv Substation Equipment	CRR	All	1 000 000	500 000	1 050 000	1 050 000	1 050 000
Electricity Administration	Upgrade Of Mv Cables	CRR	All	1 000 000	500 000	1 050 000	1 050 000	1 050 000
Electricity Administration	Mv Network Equipment	CRR	All	700 000	400 000	750 000	750 000	750 000
Electricity Administration	Electrical Network Refurbishment	CRR	All	700 000	300 000	740 000	740 000	740 000
Sewerage	Sewer Network Replacement	CRR	All	1 500 000	1 700 000	1 900 000	2 100 000	2 300 000
Solid Waste	Bulk Waste Container Bins	CRR	All	1 050 000	1 102 500	434 000	500 000	500 000
Water Distribution	Network- Water Pipes & Valve Replacement	CRR	All	1 000 000	1 500 000	1 750 000	1 850 000	1 950 000
Electricity Administration	Upgrade Of Lv Network Cables	CRR	All	400 000	300 000	420 000	420 000	420 000
Water Distribution	Security Upgrades	CRR	All	200 000	200 000			
Electricity Administration	Tools & Equipment	CRR	All	50 000	60 000	60 000	60 000	60 000
Sewerage	Aerator Replacement Programme	CRR	All	250 000	270 000	290 000	310 000	330 000
Sewerage	Upgrade of WWTW	CRR		300 000	300 000	350 000	400 000	450 000
Roads	Tools & Equipment	CRR	All	120 000	150 000			
Sewerage	Sewer Pumps-replacement	CRR	All	150 000	180 000	210 000	240 000	270 000
Dir Tech	Furniture & Equipment	CRR	All	50 000	10 000	30 000	10 000	30 000
Electricity Administration	Electrical Network Housing Project	INEP	All	518 261	542 608			
Roads	Rehabilitation - Streets Wolseley	MIG	2,7		7 541 939			
Water Distribution	Tulbagh Reservoir	CRR	7,11	2 200 000				
Mechanical Workshop	Waste disposal vehicles	MIG		5 461 516				
Electricity Administration	Purchasing of a new crane truck	CRR	All		2 000 000			
Sewerage	Telemetry	CRR	All	300 000	150 000	150 000	150 000	150 000
Sewerage	Upgrade Tulbagh WWTW (housing)	MIG	11		1 373 277	18 365 853	5 365 853	
Water	Upgrade Water Treatment Works	CRR	All		1 000 000	1 400 000	1 500 000	1 600 000

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

Department	Description	Funding Source	Ward	Budget 2026/27	Budget 2027/28	Budget 2028/29	Budget 2029/30	Budget 2030/31
Sewerage	Toilets For Informal Settlements	CRR	All	500 000	500 000	500 000	500 000	500 000

KPA: 2. GOVERNANCE

2.1 Support Institutional Transformation and Development

Department	Description	Funding Source	Ward	Budget 2026/27	Budget 2027/28	Budget 2028/29	Budget 2029/30	Budget 2030/31
Mechanical Workshop	Vehicle Replacement Programme	CRR	All	2 000 000	2 100 000	2 200 000	2 300 000	2 500 000
Administration & Council	Furniture & Equipment	CRR	All					
Traffic	Building Upgrade Traffic Department	CRR	All					
Information Technology	IT Equipment	CRR	All	300 000	250 000	250 000	250 000	250 000
Mechanical Workshop	Vehicle Replacement Programme	Belgium	All					
Administration & Council	Vehicle Replacement Programme	CRR	All					
Mechanical Workshop	Workshop Building Upgrade	CRR	All					
Dir Corp	Furniture & Equipment	CRR	All	50 000	10 000	30 000	10 000	30 000
Dir Comm	Furniture & Equipment	CRR	All	50 000	50 000	10 000	30 000	10 000
Mechanical Workshop	Tools & Equipment	CRR	All	50 000		50 000		50 000

Strategic Objective: 2.2 Ensure Financial Viability

Department	Description	Funding Source	Ward	Budget 2026/27	Budget 2027/28	Budget 2028/29	Budget 2029/30	Budget 2030/31
Dir Fin	Furniture & Equipment	CRR	All	50 000	50 000			

Strategic Objective: 2.3 To maintain & strengthen relations with international- & inter-governmental partners as well as with the local community through the creation of participative structures.

Directorate	Department	Description	Funding Source	Ward	Budget 2026/27	Budget 2027/28	Budget 2028/29	Budget 2029/30	Budget 2030/31
Corporate	Marketing & Communication	Access Control - Furniture And Equipment	CRR	All					
Corporate	Marketing & Communication	Camera Equipment	CRR	All					

KPA:

3. COMMUNAL SERVICES

Strategic Objective:

3.1 Provide and maintain facilities and environment that make citizens feel at home

Department	Description	Funding Source	Ward	Budget 2026/27	Budget 2027/28	Budget 2028/29	Budget 2029/30	Budget 2030/31
Cemeteries	New regional cemetery Ceres/Bella Vista/ Nduli	MIG	All			8 250 000	6 500 000	
Cemeteries	New regional cemetery Ceres/Bella Vista/ Nduli	CRR	All		1 000 000		1 600 000	3 000 000
Cemeteries	New regional cemetery Ceres/Bella Vista/ Nduli	CRR	All		9 000 000			
Libraries	Library Nduli	MIG	1,12	7 486 209				
Electricity Administration	Upgrade Of Streetlights	Energy Efficient	All		4 013 913			
Community Parks	Playpark equipment	CRR	All	120 000		60 000		
Amenities	Furniture & Equipment	CRR	All			200 000		
Community Parks	Plant & Equipment	CRR	All	50 000	100 000	40 000	100 000	40 000
Electricity Administration	Upgrade Of Streetlights	CRR	All	150 000	100 000	160 000	160 000	160 000
Community Parks	Irrigation Equipment For Parks	CRR	All			250 000		200 000
Sport Grounds & Stadiums	Sportsground Development & Upgrading	CRR	All	220 000	230 000	240 000	250 000	260 000
Fire Fighting & Protection	Fire Fighting Equipment	CRR	All		150 000		160 000	
Community Parks	Chainsaws	CRR	All	140 000	70 000	0	70 000	0
MM	Furniture & Equipment	CRR	All	50 000	10 000	30 000	10 000	30 000
Roads	Traffic Calming	CRR	All	100 000	110 000	121 000	140 000	150 000
Sport Grounds & Stadiums	New sport facility Vredebes	MIG	5					22 000 000
LED	Pine Valley Community Park	CWDM	7		500 000			

KPA:

4. SOCIO- ECONOMIC SUPPORT SERVICES

Strategic Objective:

4.2 Create an enabling environment to support the local economy

Department	Description	Funding Source	Ward	Budget 2026/27	Budget 2027/28	Budget 2028/29	Budget 2029/30	Budget 2030/31
Roads	Main Roads Ceres	Prov Grant	3,5	4 822 174	1 481 739			
Roads	Main Roads Tulbagh	Prov Grant	7,11	4 822 174	1 481 739			
Roads	Rehabilitation Cellier Street	CRR	5	5 000 000				
LED	Pine Valley Community Park	CRR	7		500 000			
Roads	Resurfacing of Municipal Roads	MIG	11				12 105 113	
Roads	Reconstruction of Municipal Roads	MIG	11				4 138 050	

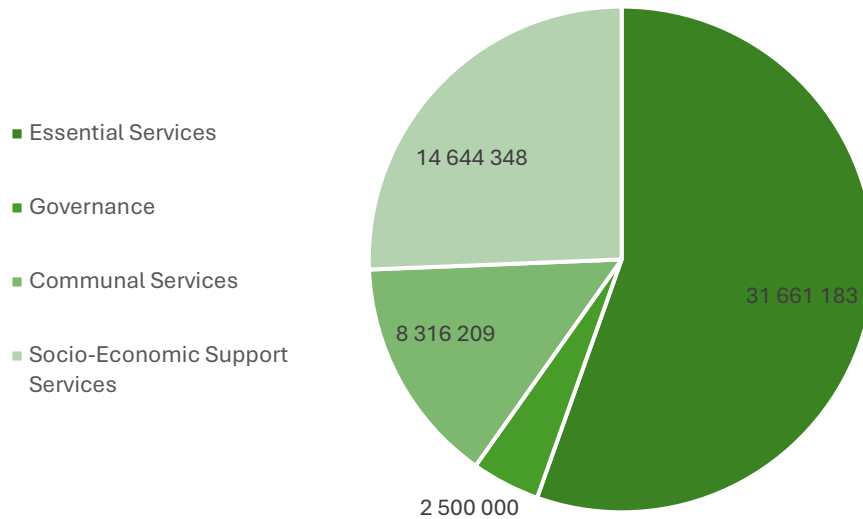
8. BUDGETARY ALIGNMENT WITH IDP

(NB: Refer to tabled 2026/27 Budget)

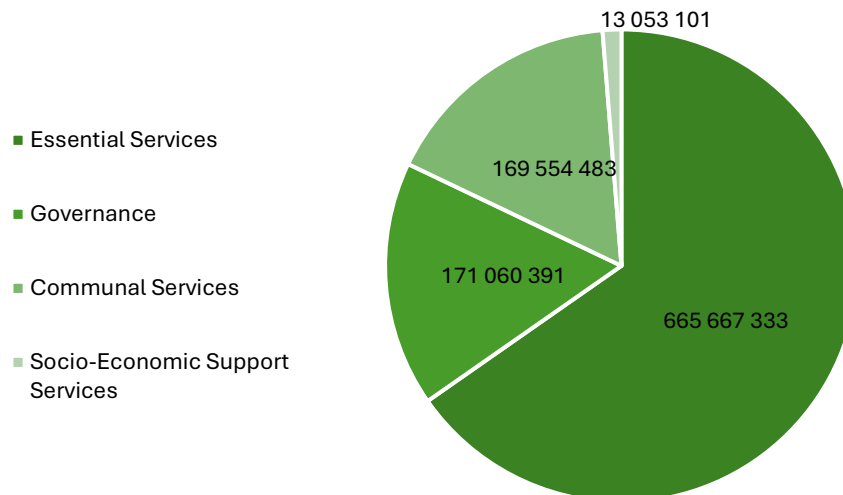
BUDGET PER KEY PERFORMANCE AREA

KEY PERFORMANCE AREA	CAPITAL BUDGET 2026/27	OPERATIONAL BUDGET 2026/27
Essential Services	31 661 183	665 667 333
Governance	2 500 000	171 060 391
Communal Services	8 316 209	169 554 483
Socio-Economic Support Services	14 644 348	13 053 101

CAPITAL BUDGET 2026/27



OPERATIONAL BUDGET 2026/27



CAPITAL BUDGET PER STRATEGIC OBJECTIVE

STRATEGIC OBJECTIVE	CAPITAL BUDGET 2026/27
1.1 Sustainable provision & maintenance of basic infrastructure	31 161 183
1.2 Provide for the needs of informal settlements through improved services	500 000
2.1 Support Institutional Transformation & Development	2 450 000
2.2 Ensure financial viability	50 000
3.1 Provide & maintain facilities & environment that make citizens feel at home	8 316 209
4.2 Create an enabling environment to support local economy	14 644 348