

**Annexure to Item 8.4**



**Swartland Municipality**

**2026–2027**

**SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN**

**DRAFT MARCH 2026**

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## **1. INTRODUCTION**

The SDBIP provides the vital link between the executive mayor, council and the administration and facilitates the process for holding management accountable for its performance. The SDBIP is a management, implementation and monitoring tool that ensures that appropriate information is circulated internally and externally for purposes of monitoring the execution of the budget, performance of senior management and achievement of the strategic objectives set by council.

The SDBIP is essentially the management and implementation tool which sets in-year information, such as quarterly service delivery and monthly budget targets, and links each service delivery output to the budget of the municipality, thus providing credible management information and a detailed plan for how the municipality will provide such services and the inputs and financial resources to be used. The SDBIP indicates the responsibilities and outputs for each of the managers in the top management team, the inputs to be used, and the time deadlines for each output. The SDBIP therefore determines the performance agreements of the municipal manager and directors, including the outputs and deadlines for which they will be held responsible. The SDBIP further provides all expenditure information (for capital projects and services) per municipal ward, so that each output can be broken down per ward, where this is possible, to support ward councillors in service delivery information.

The SDBIP is also a vital monitoring tool for the executive mayor and council to monitor the in-year performance of the municipal manager and for the municipal manager to monitor the performance of directors and division heads in the municipality within the financial year. This enables the executive mayor and municipal manager to be pro-active and take remedial steps in the event of poor performance.

## **2. LEGAL REFERENCE**

Section 1 of the Municipal Finance Management Act (Act 56 of 2003) (MFMA) defines service delivery and budget implementation plan (SDBIP) as a detailed plan for implementing the municipality's delivery of municipal services and its annual budget, and which must indicate -

- (a) projections for each month of -
  - (i) revenue to be collected, by source; and
  - (ii) operational and capital expenditure, by vote;
- (b) service delivery targets and performance indicators for each quarter.

The purpose of the SDBIP is to support the Municipality's management to achieve service delivery targets as well as the spending of the capital budget within given timeframes.

Section 53 of the Municipal Finance Management Act (Act 56 of 2003) MFMA determines that the municipality's SDBIP plan must be approved by the Executive Mayor within 28 days after the approval of the annual budget.

Section 53 determines further that the annual performance agreements of the Municipal Manager and directors as required in section 57 of the Municipal Systems Act (Act 32 of 2000) must be linked to the SDBIP.

Section 69 of the MFMA determines that the draft SDBIP and performance agreements must be submitted to the Executive Mayor within 14 days after the approval of an annual budget.

### 3. THREE YEAR CAPITAL BUDGET PER DEPARTMENT

Department	Division / Service	2026/2027	2027/2028	2028/2029
Office of the Municipal Manager	MM: Furniture and Office Equipment	12 000	12 000	12 000
	Council: Furniture and Office Equipment	132 000	12 000	12 000
<b>Subtotal</b>		<b>144 000</b>	<b>24 000</b>	<b>24 000</b>
Civil Engineering Services	Furniture and Office Equipment	60 000	62 000	64 000
	Sewerage	8 238 000	23 613 950	32 830 025
	Buildings and Maintenance	34 000	36 000	2 250 000
	Cemeteries	-	-	600 000
	Parks and Recreational	1 960 498	1 994 950	2 029 675
	Roads	56 229 245	32 589 950	41 964 924
	Swimming Pools	-	-	5 450 000
	Sportgrounds	5 587 470	440 000	200 000
	Stormwater	620 000	622 000	624 000
	Water	41 335 095	87 721 735	9 365 0634
	Refuse	6 011 430	8 642 385	23 194 750
<b>Subtotal</b>		<b>120 075 738</b>	<b>155 722 970</b>	<b>202 858 007</b>
Corporate Services	Furniture and Office Equipment	32 000	34 000	36 000
	Corporate Services General	100 000	100 000	50 000
	Properties, Contracts and Legal Administration	100 000	100 000	100 000
	Tourism, Library and Client Services	121 739	43 478	43 478
<b>Subtotal</b>		<b>353 739</b>	<b>277 478</b>	<b>229 478</b>
Development Services	Furniture and Office Equipment	52 000	54 000	56 000
	Development Management	1 450 000	-	-
	Community Development	2 509 000	2 104 000	37 456 000
	Caravan Park Yzerfontein	1 038 000	40 000	42 000
	Human Settlements / Housing Administration	44 846 000	60 896 000	34 329 000
<b>Subtotal</b>		<b>49 895 000</b>	<b>63 094 000</b>	<b>71 883 000</b>
Electrical Engineering Services	Machinery and Equipment	540 000	500 000	520 000
	ICT Services	4 522 164	2 727 118	3 894 115
	Electrical Infrastructure, Operations, Maintenance and Construction	55 136 000	69 238 727	66 578 205
<b>Subtotal</b>		<b>60 198 164</b>	<b>72 465 845</b>	<b>70 992 320</b>
Financial Services	Furniture and Office Equipment	36 000	38 000	40 000
	Financial Services General	949 600	395 800	485 000
<b>Subtotal</b>		<b>985 600</b>	<b>433 800</b>	<b>525 000</b>
Protection Services	Machinery and Equipment	65 000	70 000	75 000
	Traffic/Law Enforcement Operations and Vehicle Licensing Administration	1206803	356 950	964 750

Department	Division / Service	2026/2027	2027/2028	2028/2029
	Disaster Management, Fire and Emergency Services	7 930 000	200 000	200 000
<b>Subtotal</b>		<b>9 201 803</b>	<b>626 950</b>	<b>1 239 750</b>
<b>TOTAL</b>		<b>240 854 044</b>	<b>292 645 043</b>	<b>347 751 555</b>

#### 4. THREE YEAR CAPITAL BUDGET PER IDP STRATEGIC GOAL

Strategic Goal	2026/2027	%	2027/2028	%	2028/2029	%
1: Community safety and wellbeing	12 060 803	5.01	2 730 950	0.93	38 695 750	11.13
2: Economic transformation	1 100 000	0.46	-	-	-	-
3: Quality and reliable services	175 751 738	72.97	225 461 697	77.04	269 956 212	77.63
4: A healthy and sustainable environment	45 936 000	19.07	60 989 999	20.84	34 427 000	9.90
5: A connected and innovative local government	6 005 503	2.49	3 462 397	1.18	4 672 593	1.34
<b>TOTAL</b>	<b>240 085 044</b>	<b>100.0</b>	<b>292 645 043</b>	<b>100.0</b>	<b>347 751 555</b>	<b>100.0</b>

#### 5. TEN LARGEST CAPITAL PROJECTS - 2026/2027

Project	Budget	Source(s) of finance
Roads Swartland: New Roads	40 313 247	CRR + MIG
Malmesbury De Hoop Serviced Sites	29 600 000	DHS
Malmesbury De Hoop Serviced Sites (2000) Electrical	21 300 000	CRR + INEP
Roads Swartland: Resealing of Roads	13 387 000	CRR + MIG
Malmesbury SMW1.3 Wesbank Reservoir to Malm/Abb pipeline	12 471 127	CRR + MIG
Moorreesburg Development 600 IRDP erven. Electrical infrastructure and	7 850 000	CRR
Bokomo Road: Pipe replacement	7 000 000	CRR
Purchase of Fire Station from WCDM (Wesbank)	6 400 000	CRR
Pipe Replacement: Obsolete Infrastructure	6 000 000	CRR
Replace oil insulated switchgear and equipment	5 500 000	CRR

The ten largest capital projects represent a total budget of R150 221 374 which is 45% of the total capital budget.

**ANNEXURE 1**  
**Monthly projections of revenue and expenditure to be collected for each source**

Description	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>Revenue</b>															
<b>Exchange Revenue</b>															
Service charges - Electricity	46 677	49 874	49 874	50 514	51 153	52 432	53 711	54 990	56 908	57 548	58 187	57 548	639 416	714 731	806 998
Service charges - Water	8 049	8 184	7 778	6 966	10 754	11 295	12 107	13 460	12 513	10 890	8 860	7 372	118 228	123 885	129 812
Service charges - Waste Water Management	5 717	5 728	5 702	5 698	5 732	5 742	5 727	5 698	5 703	5 708	5 712	5 628	68 497	71 743	75 141
Service charges - Waste Management	4 178	4 178	4 178	4 178	4 178	4 178	4 178	4 178	4 179	4 178	4 178	4 174	50 134	56 561	63 760
Sale of Goods and Rendering of Services	896	1 195	1 512	2 116	1 456	1 265	1 507	1 414	1 358	1 480	1 194	1 319	16 713	17 695	18 735
Agency services	563	568	596	610	603	590	563	550	470	477	530	506	6 626	7 024	7 445
Interest earned from Receivables	328	328	328	328	328	328	328	328	328	328	328	328	3 936	4 133	4 340
Interest earned from Current and Non Current As	948	1 204	1 099	1 083	3 358	1 156	1 029	1 040	1 144	1 075	957	79 886	93 978	100 484	104 292
Rental from Fixed Assets	184	185	182	184	185	180	182	186	185	184	186	185	2 209	2 331	2 459
Construction Contract Revenue	9 001	15 861	18 678	14 191	18 006	17 247	9 001	16 482	18 457	21 854	20 457	11 091	190 326	60 942	112 444
Development Charges	307	311	297	303	308	289	294	314	310	307	312	310	3 661	3 878	4 108
Operational Revenue	153	159	150	162	162	141	150	153	154	158	161	173	1 876	1 972	2 074
<b>Non-Exchange Revenue</b>															
Property rates	18 639	18 593	19 058	18 361	18 825	18 872	18 918	18 965	19 754	18 175	19 058	15 945	223 164	233 493	257 160
Fines, penalties and forfeits	21	22	22	22	21	21	21	22	22	22	21	42 708	42 945	47 227	51 936
Licences or permits	493	509	505	512	496	493	499	515	521	515	502	288	5 848	6 187	6 546
Transfer and subsidies - Operational	76 629	2 867	2 856	2 816	2 788	57 300	2 547	2 716	50 179	2 861	2 963	3 266	209 787	212 636	224 488
Interest	192	192	192	192	192	192	192	192	192	192	192	192	2 303	2 418	2 539
Operational Revenue	1 088	1 098	1 098	1 100	1 101	1 105	1 109	1 113	1 119	1 121	1 122	1 121	13 294	14 373	15 616
Gains on disposal of Fixed and Intangible Assets	281	281	281	281	281	1 381	281	281	281	281	281	696	4 881	5 207	1 715
<b>Total Revenue (excluding capital transfers and</b>	<b>174 344</b>	<b>111 335</b>	<b>114 385</b>	<b>109 615</b>	<b>119 927</b>	<b>174 207</b>	<b>112 346</b>	<b>122 596</b>	<b>173 777</b>	<b>127 353</b>	<b>125 202</b>	<b>232 735</b>	<b>1 697 821</b>	<b>1 686 919</b>	<b>1 891 609</b>

Description	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>R thousand</b>															
<b>Expenditure</b>															
Employee related costs	28 156	29 685	29 484	29 571	48 575	29 719	29 456	29 729	29 672	29 889	29 701	52 064	395 702	423 145	453 534
Remuneration of councillors	1 065	1 065	1 065	1 065	1 827	1 065	1 065	1 065	1 065	1 065	1 065	1 088	13 567	14 105	14 665
Bulk purchases - electricity	39 651	42 366	42 366	42 910	43 453	44 539	45 625	46 712	48 341	48 884	49 427	48 884	543 158	597 946	665 741
Inventory consumed	2 763	2 778	2 766	2 736	2 803	2 781	2 803	2 754	2 768	2 804	2 708	40 965	71 429	75 666	80 842
Debt impairment	196	196	196	196	196	196	196	196	196	196	196	40 548	42 707	46 672	51 016
Depreciation, amortisation and impairment	-	-	11 743	11 743	11 743	11 743	11 743	11 743	11 743	11 743	11 743	11 743	117 434	125 089	132 496
Interest, Dividends and Rent on Land	-	-	-	-	-	-	-	-	-	-	-	7 275	7 275	7 990	8 776
Contracted services	12 953	68 007	30 282	29 982	30 282	25 805	27 005	29 505	27 105	27 105	27 005	27 079	362 113	147 403	214 906
Transfers and subsidies	166	156	1 142	562	542	127	62	460	62	62	62	67	3 467	3 516	3 624
Irrecoverable debts written off	-	-	-	-	-	-	-	13 034	-	-	-	8 689	21 723	22 887	24 032
Operational costs	5 509	5 099	8 788	5 099	4 859	5 099	4 859	5 099	4 859	6 048	4 859	12 162	72 341	76 401	80 105
Disposal of Fixed and Intangible Assets	-	-	-	-	-	3 262	-	-	-	-	-	14 860	18 122	19 028	19 979
Other Losses	-	-	-	-	-	-	-	-	-	-	-	16 189	16 189	17 067	19 071
<b>Total Expenditure</b>	<b>90 459</b>	<b>149 354</b>	<b>127 833</b>	<b>123 863</b>	<b>144 280</b>	<b>124 337</b>	<b>122 815</b>	<b>140 297</b>	<b>125 811</b>	<b>127 797</b>	<b>126 768</b>	<b>281 613</b>	<b>1 685 226</b>	<b>1 576 915</b>	<b>1 768 787</b>
<b>Surplus/(Deficit)</b>	<b>83 884</b>	<b>(38 019)</b>	<b>(13 449)</b>	<b>(14 248)</b>	<b>(24 352)</b>	<b>49 871</b>	<b>(10 469)</b>	<b>(17 701)</b>	<b>47 966</b>	<b>(444)</b>	<b>(1 566)</b>	<b>(48 878)</b>	<b>12 595</b>	<b>110 004</b>	<b>122 822</b>
Transfers and subsidies - capital (monetary)	2 034	8 428	8 428	8 936	8 757	8 548	8 607	8 846	8 996	8 787	8 816	7 802	96 984	112 990	123 539
<b>Surplus/(Deficit) for the year</b>	<b>85 918</b>	<b>(29 591)</b>	<b>(5 020)</b>	<b>(5 313)</b>	<b>(15 596)</b>	<b>58 418</b>	<b>(1 862)</b>	<b>(8 855)</b>	<b>56 961</b>	<b>8 342</b>	<b>7 251</b>	<b>(41 076)</b>	<b>109 579</b>	<b>222 994</b>	<b>246 361</b>

**ANNEXURE 2**  
**Monthly projections of expenditure (operating and capital) and revenue for each vote**

Description	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>R thousand</b>															
<b>Revenue by Vote</b>															
Vote 1 - Corporate Services	1 170	1 179	1 179	1 179	1 179	1 179	1 179	1 179	1 179	1 179	1 179	1 179	14 135	14 296	14 462
Vote 2 - Civil Services	52 928	22 433	22 002	21 186	25 008	49 250	26 356	27 680	46 135	25 119	23 094	19 852	361 042	378 011	409 755
Vote 3 - Council	22	22	22	22	22	22	22	22	22	22	22	22	269	273	278
Vote 4 - Electricity Services	53 807	53 881	53 866	55 021	55 489	60 343	57 892	59 433	65 250	61 931	62 607	63 029	702 550	757 332	852 618
Vote 5 - Financial Services	57 792	20 888	21 232	20 534	23 279	49 264	21 026	21 087	46 177	20 340	21 106	96 931	419 656	441 799	462 790
Vote 6 - Development Services	8 634	19 289	22 423	18 542	21 695	20 745	12 742	20 131	22 050	25 568	23 885	14 633	230 338	136 523	197 564
Vote 7 - Municipal Manager	25	25	25	25	25	25	25	25	25	25	25	25	300	-	-
Vote 8 - Protection Services	1 999	2 046	2 063	2 041	1 987	1 927	1 711	1 886	1 934	1 955	2 100	44 866	66 515	71 674	77 681
<b>Total Revenue by Vote</b>	<b>176 378</b>	<b>119 763</b>	<b>122 813</b>	<b>118 550</b>	<b>128 684</b>	<b>182 755</b>	<b>120 953</b>	<b>131 442</b>	<b>182 773</b>	<b>136 139</b>	<b>134 018</b>	<b>240 537</b>	<b>1 794 805</b>	<b>1 799 909</b>	<b>2 015 148</b>
<b>Expenditure by Vote to be appropriated</b>															
Vote 1 - Corporate Services	3 698	3 937	3 805	4 044	5 654	4 066	3 805	4 044	3 805	4 074	3 805	7 133	51 868	55 508	58 776
Vote 2 - Civil Services	18 107	20 364	27 973	27 950	34 315	30 795	28 023	35 364	27 997	28 024	27 953	125 433	432 298	449 813	490 899
Vote 3 - Council	1 632	1 631	5 488	2 059	3 395	1 966	1 559	1 957	1 559	2 509	1 559	947	26 263	27 263	28 289
Vote 4 - Electricity Services	49 832	89 575	55 951	55 199	57 777	52 767	54 803	58 995	57 833	58 337	58 844	60 517	710 431	676 486	750 289
Vote 5 - Financial Services	6 800	6 844	6 902	6 901	9 708	6 906	6 904	8 213	6 903	6 904	6 900	14 861	94 746	100 847	107 623
Vote 6 - Development Services	2 981	19 007	19 047	19 047	20 353	19 121	19 048	19 078	19 048	19 048	19 048	21 429	216 254	102 510	156 191
Vote 7 - Municipal Manager	909	909	910	910	1 296	910	910	910	910	910	910	1 763	12 160	12 574	13 392
Vote 8 - Protection Services	6 501	7 087	7 757	7 752	11 781	7 804	7 762	11 735	7 757	7 990	7 748	49 529	141 206	151 914	163 327
<b>Total Expenditure by Vote</b>	<b>90 459</b>	<b>149 354</b>	<b>127 833</b>	<b>123 863</b>	<b>144 280</b>	<b>124 337</b>	<b>122 815</b>	<b>140 297</b>	<b>125 811</b>	<b>127 797</b>	<b>126 768</b>	<b>281 613</b>	<b>1 685 226</b>	<b>1 576 915</b>	<b>1 768 787</b>
<b>Surplus/(Deficit) before assoc.</b>	<b>85 918</b>	<b>(29 591)</b>	<b>(5 020)</b>	<b>(5 313)</b>	<b>(15 596)</b>	<b>58 418</b>	<b>(1 862)</b>	<b>(8 855)</b>	<b>56 961</b>	<b>8 342</b>	<b>7 251</b>	<b>(41 076)</b>	<b>109 579</b>	<b>222 994</b>	<b>246 361</b>
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>85 918</b>	<b>(29 591)</b>	<b>(5 020)</b>	<b>(5 313)</b>	<b>(15 596)</b>	<b>58 418</b>	<b>(1 862)</b>	<b>(8 855)</b>	<b>56 961</b>	<b>8 342</b>	<b>7 251</b>	<b>(41 076)</b>	<b>109 579</b>	<b>222 994</b>	<b>246 361</b>

Description	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
	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
<b>R thousand</b>															
<b>Multi-year expenditure to be appropriated</b>															
Vote 1 - Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Civil Services	3 000	3 500	4 500	8 128	10 100	4 367	4 150	10 600	12 815	13 900	12 759	7 052	94 871	127 309	163 631
Vote 3 - Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 4 - Electricity Services	3 000	6 200	2 700	3 700	3 950	3 700	3 200	4 907	3 890	2 793	966	-	39 006	48 093	49 118
Vote 5 - Financial Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 6 - Development Services	5 313	5 038	3 608	4 108	3 608	3 608	3 608	4 108	3 608	3 608	3 608	3 608	47 434	63 000	71 785
Vote 7 - Municipal Manager	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 8 - Protection Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Capital multi-year expenditure sub-total</b>	<b>11 313</b>	<b>14 738</b>	<b>10 808</b>	<b>15 936</b>	<b>17 658</b>	<b>11 675</b>	<b>10 958</b>	<b>19 615</b>	<b>20 314</b>	<b>20 301</b>	<b>17 333</b>	<b>10 660</b>	<b>181 311</b>	<b>238 403</b>	<b>284 534</b>
<b>Single-year expenditure to be appropriated</b>															
Vote 1 - Corporate Services	-	26	79	-	38	10	30	72	-	-	-	100	354	277	229
Vote 2 - Civil Services	300	851	1 851	1 941	2 245	2 950	2 071	9 213	2 204	1 098	101	380	25 204	28 414	39 227
Vote 3 - Council	-	4	36	88	4	-	-	-	-	-	-	-	132	12	12
Vote 4 - Electricity Services	110	195	510	3 659	2 926	7 195	860	1 865	1 552	1 486	631	200	21 192	24 373	21 874
Vote 5 - Financial Services	-	-	846	50	90	-	-	-	-	-	-	-	986	434	525
Vote 6 - Development Services	90	660	4	315	90	200	11	590	-	-	500	-	2 461	94	98
Vote 7 - Municipal Manager	-	3	2	3	4	-	-	-	-	-	-	-	12	12	12
Vote 8 - Protection Services	-	-	-	-	6 400	-	1 950	100	290	462	-	-	9 202	627	1 240
<b>Capital single-year expenditure sub-total</b>	<b>501</b>	<b>1 738</b>	<b>3 328</b>	<b>6 056</b>	<b>11 797</b>	<b>10 355</b>	<b>4 922</b>	<b>11 841</b>	<b>4 046</b>	<b>3 046</b>	<b>1 232</b>	<b>680</b>	<b>59 543</b>	<b>54 242</b>	<b>63 218</b>
<b>Total Capital Expenditure</b>	<b>11 813</b>	<b>16 476</b>	<b>14 137</b>	<b>21 992</b>	<b>29 456</b>	<b>22 031</b>	<b>15 880</b>	<b>31 456</b>	<b>24 360</b>	<b>23 348</b>	<b>18 565</b>	<b>11 340</b>	<b>240 854</b>	<b>292 645</b>	<b>347 752</b>

## **ANNEXURE 3**

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

The pages that follow contain the following reports:

Annexure 3A: Performance indicators and benchmarks (operating budget)

Annexure 3B: KPIs and targets from the 2026 IDP

Annexure 3C: Generic KPIs and targets for Municipal Manager and Directors

Annexure 3D: Targets and projected expenditure for each capital budget item

## ANNEXURE 3A

### Performance indicators and benchmarks

Description of financial indicator	Basis of calculation	Current Year 2025/26		2026/27 Medium Term Revenue & Expenditure Framework		
		Original Budget	Adjusted Budget	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b><u>Borrowing Management</u></b>						
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	1.1%	2.8%	0.4%	0.5%	0.5%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	1.1%	2.7%	0.4%	0.5%	0.5%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants and contributions	20.9%	0.0%	0.0%	0.0%	0.0%
<b><u>Safety of Capital</u></b>						
Gearing	Long Term Borrowing/ Funds & Reserves	10.7%	0.0%	0.0%	0.0%	0.0%
<b><u>Liquidity</u></b>						
Current Ratio	Current assets/current liabilities	7:1	7:1	4:1	3:1	3:1
<b><u>Revenue Management</u></b>						
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing	95.0%	95.0%	95.0%	95.0%	95.0%
<b><u>Creditors Management</u></b>						
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA's 65(e))	100.0%	100.0%	100.0%	100.0%	100.0%
<b><u>Other Indicators</u></b>						
Electricity Distribution Losses (2)	Total Volume Losses (kW) technical	10 744 760	8 791 846	9 231 438	9 693 010	10 177 661
	Total Cost of Losses (Rand '000)	21 893	17 914	20 051	22 468	25 159
	% Volume (units purchased and generated less units sold)/units purchased and	6.00%	5.00%	6.00%	6.00%	6.00%
Water Distribution Losses (2)	Total Volume Losses (kℓ)	1 127	1 260	1 323	1 389	1 458
	Total Cost of Losses (Rand '000)	8 319	9 297	9 761	10 762	11 865
	% Volume (units purchased and generated less units sold)/units purchased and	21.0%	21.0%	21.0%	21.0%	21.0%
Employee costs	Employee costs/(Total Revenue - capital revenue)	24.8%	23.7%	23.3%	25.1%	24.0%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	25.7%	24.5%	24.1%	25.9%	24.8%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	5.9%	5.6%	5.2%	5.0%	5.4%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	9.7%	8.5%	7.3%	7.9%	7.5%
<b><u>IDP regulation financial viability indicators</u></b>						
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within	13.1	10.0	15.8	14.7	16.0
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	9.2	9.0	9.2	10.4	9.1

## ANNEXURE 3B

### KPIs and targets from the 2026 IDP

#### Strategic Goal 1: Community Safety and Wellbeing

Strategic Initiatives	KPI's	Targets					
		2023/2024	2024/2025	2025/2026	2026/2027	2027/2028	Longer term
1.1 SMME development	SMME's Policy developed and approved by Council by June 2024. <sup>1</sup>	✓					
1.2 Social regeneration	Social Regeneration Strategy developed and approved by Council by June 2025		✓				
1.3 Take action against Gender-Based Violence and Femicide (GBVF)	GBVF Strategy developed and approved by Council by June 2026			✓			
1.4 Youth Development	Youth Policy developed and approved by Council by June 2027				✓		
1.5 Improve the prosecution of law enforcement offenders	Establishment and financial viability of a municipal court investigated and reported to Council by June 2025		✓				
1.6 Animal pound for the Swartland area	(1) Animal bylaw developed and approved by Council by June 2025		✓				
	(2) Available land identified and the possibility of a pound investigated by June 2026			✓			
1.7 Integrated operational emergency room	(1) Viability and feasibility study in collaboration with all role-players conducted by June 2026			✓			
	(2) CCTV camera bylaw developed by June 2025		✓				
1.8 Increase law enforcement presents in all towns	Establishment of law enforcement offices in all Swartland towns investigated and reported to Council by June 2028					✓	

<sup>1</sup> KPI removed due to duplication.

Strategic Initiatives	KPI's	Targets					
		2023/2024	2024/2025	2025/2026	2026/2027	2027/2028	Longer term
1.9 Document management	Document storage facility / space secured by June 2024	✓					
1.10 Strategic establishment and placement	Study on the issue of structural fires and veld fires finalised and reported to Council by June 2024	✓					
<del>1.11 Extension of Traffic and Law Enforcement Services</del>	<del>Establishment of a learners licence-centre for Riebeeck Valley by June 2026</del>			✓			
1.12 Sufficient office space for Protection Services	Do a feasibility study in respect of new offices for Protection Services in Malmesbury and report to Council by June 2027				✓		

## Strategic Goal 2: Economic Transformation

Strategic Initiatives	KPI's	Targets					
		2023/2024	2024/2025	2025/2026	2026/2027	2027/2028	Longer term
2.1 Skills development	Investigate the establishment of a skills development centre and submit a report to Management meeting by June 2025		✓				
2.2 Global networks and an active participant in global knowledge exchange	Investigate global partnerships and submit a proposal to the Mayoral Committee by June 2025		✓				
<del>2.3 Investment Promotion / Marketing</del> (Reason: Duplication)	<del>(1) Improve investment by creating an online platform by June 2026 to share information with investors Improve investment by creating an online platform by June 2026 to share information with investors</del>			✓			
2.4 Assist and support SMME	(1) Develop a SMME Policy and submit to Council by June 2024	✓					
	(2) Ensure the organisation of an annual SMME summit or indaba	✓	✓	✓	✓	✓	
	(3) Ensure the investigation of SMME hubs in the Swartland area and submit report to the Management meeting by June 2025		✓				

Strategic Initiatives	KPI's	Targets					
		2023/2024	2024/2025	2025/2026	2026/2027	2027/2028	Longer term
2.3 Improving the ease of doing business	Create an automated one stop shop for all business enquiries by June 2027			✓			

### Strategic Goal 3: Quality and Reliable Services

Strategic Initiatives	KPI's	Targets					
		2023/2024	2024/2025	2025/2026	2026/2027	2027/2028	Longer term
3.1 Water resource augmentation	(1) Berg River Voëlvlei Augmentation Scheme (BRVAS) - conclusion of section 33 process by July 2023	✓					
	(2) Submit report to Council by November 2023 to consider a water supply agreement with the DWS to partake in the BRVAS	✓					
3.2 Bulk water supply system that is fit for future	(1) Develop a 15 year priority project list by December 2025			✓			
	(2) Submit report to Council by March 2025 to consider direct purchase of water for Chatsworth from City of Cape Town.		✓				
3.3 Extension of the Highlands landfill site	(1) Development of cell 2 by March 2027				✓		
	(2) Identify measures and report to Council on organic waste diversion by June 2027				✓		
3.4 Ensure sufficient infrastructure that is fit for future	Master plans reviewed and updated if required annually by June	✓	✓	✓	✓	✓	
3.5 Maintenance and upgrading that sustain and improve the current condition of surfaced roads	Investigate and report to the Portfolio Committee annually by June on the status quo condition of surfaced roads	✓	✓	✓	✓	✓	
3.6 Wheeling framework development	(1) Develop a draft Wheeling Framework by June 2024	✓					
	(2) Submit Wheeling Framework to Council for approval by June 2025		✓				

Strategic Initiatives	KPI's	Targets					
		2023/2024	2024/2025	2025/2026	2026/2027	2027/2028	Longer term
3.7 Ensure bulk infrastructure capacity that is adequate for future developments	Master plans reviewed and updated if required annually by June	✓	✓	✓	✓	✓	
3.8 Optimally maintain electrical network infrastructure	Submit motivated budget to the Budget Office annually by November (minimum 6% of annual electricity revenue allocation is a Nersa license condition)	✓	✓	✓	✓	✓	
3.9 Ensure sustainable electricity tariffs	Submit application to Nersa for approval annually by June	✓	✓	✓	✓	✓	
3.10 Facilitate grid access for renewable energy generation	Develop a bylaw for small-scale embedded generation (SSEG) by June 2024	✓					

#### Strategic Goal 4: A Healthy and Sustainable Environment

Strategic Initiatives	KPI's	Targets					
		2023/2024	2024/2025	2025/2026	2026/2027	2027/2028	Longer term
4.1 Maintain a balance between non-paying and paying households through the increased provision of affordable housing, Finance Linked Individual Subsidy Programme (FLISP) housing, Gap housing and social housing in the Swartland Area	(1) Investigate and report to council the advantages of Municipal housing accreditation by June 2025		✓				
	(2) Develop a housing pipeline annually by May	✓	✓	✓	✓	✓	
	(3) Obtain land use rights for mixed housing developments annually by June and submit a report to the Municipal Manager	✓	✓	✓	✓	✓	
	(4) Investigate the appointment of a credible social housing institution and submit a report to the Municipal Manager by June 2026			✓			
4.2 Alignment of capital expenditure framework between spatial planning, engineering and financial services	Develop a capital expenditure framework in collaboration with DEADP and the Development Bank of SA and submit a report to the Management meeting by June 2026			✓			

Strategic Initiatives	KPI's	Targets					
		2023/2024	2024/2025	2025/2026	2026/2027	2027/2028	Longer term
4.3 Climate change study	Do a study of climate change mitigation and adaptation and report to the Management meeting by June 2026			✓			

### Strategic Goal 5: A Connected and Innovative Local Government

Strategic Initiatives	KPI's	Targets					
		2023/2024	2024/2025	2025/2026	2026/2027	2027/2028	Longer term
5.1 Innovative local government	Ensure the development of an innovation policy and submit to the Mayoral Committee by June 2027			✓			
5.2 Inter-connected towns and Municipal buildings	Ensure the development of an ICT masterplan for connectivity and submit to the Mayoral Committee by June 2025		✓				
5.3 "Smart City" concept	Ensure the development of a proposal for implementing the "Smart City" concept in the Swartland and submit to the Mayoral Committee by June 2025		✓				
5.4 Increased use of digital technology	Ensure the development of a proposal for the increased use of digital technology to support business and the economy and submit to the Mayoral Committee by June 2027			✓			
5.5 Improved corporate image and communication	(1) Develop a proposal for innovative ways to use existing and new platforms to engage with residents and businesses and submit to the Mayoral Committee by June 2025		✓				
	(2) Investigate and submit a report to the Mayoral Committee by June 2025 on a digital people-centred application		✓				

Strategic Initiatives	KPI's	Targets					
		2023/2024	2024/2025	2025/2026	2026/2027	2027/2028	Longer term
	(3) Investigate the feasibility of a full time customer care centre and submit a report to the Mayoral Committee by June 2027				✓		
	(4) Finalise and establish a corporate identity manual and submit to Mayoral Committee by June 2024	✓					

## ANNEXURE 3C

### Generic Top Layer KPIs and targets for Municipal Manager and Directors

#### MUNICIPAL MANAGER

The performance objectives, KPIs, annual targets and risks in the following table are applicable to the Municipal Manager:

Perf Objectives	Key Performance Indicators	Target
Liaison with business role-players	Hold an annual event with local business before end of June	1
LED fund management	Spend 90% of the LED funds by end of June	90%
Annual report compilation and approval	Table the Annual Report as required by MFMA (121) to Council annually by end of January	1
Annual report compilation and approval	Submit the Annual Report to Council as required by section 129 of the MFMA (121) for approval annually by end of March	1
Functional macro-structure maintained	Review the macro structure annually	1
MFMA Section 131(1): Ensure that any issues raised by the Auditor-General in an audit report are addressed	% of issues raised by the Auditor-General in an audit report addressed by 30 June	100%
Training	Submit training needs of staff to HR at meetings held with all departments during November annually	1

#### General Indicators in Terms of The Municipal Planning and Performance Management Regulations, 2001

Indicator in the regulations	Key Performance Indicators	Targets
Reg 10(c): Percentage of a municipality's capital budget actually spent on capital projects identified for a particular financial year in terms of the municipality's integrated development plan	Spent/achieved 95% of capital budget by the end of June	95%
Reg 10(d): The number of jobs created through municipality's LED initiatives including capital projects	Create 150 jobs through Municipality's capital projects (contracts > R200 000) by 30 June	150

## ALL DIRECTORS

The performance objectives, KPIs and targets in the following table are on a management level and are applicable to all the directors:

Perf Objectives	Key Performance Indicators	Target
Capital expenditure in line with budget and time frames	Spent/achieved 95% of capital budget by the end of June	95%
Operating expenditure in line with budget and time frames	Spend 90% of the operating budget by the end of June	90%
Audit issues resolved	% of Auditor General's findings implemented by 30 June	100%
Asset safeguarding	Complete a condition assessment and a review of the remaining useful life of all assets in the department and submit a certification in this regard to the Head Asset Management within the first week after the financial year end	1
Spending of grants	Spend 100% of operational and capital grants by the end of June	100%
Training	Submit training needs of staff to HR at meetings held with all departments during November annually	1

## SPECIFIC DIRECTORS

Over and above the performance objectives, KPI's and targets in the preceding table, the under mentioned are only applicable to the specific directors as indicated:

### ***DIRECTOR FINANCIAL SERVICES***

Perf Objective	Key Performance Indicators	Target
Ensure that accurate revenue estimates are prepared in relation to realistically anticipated revenue streams	Projected tariff increases determined for the budget of the new financial year annually by end of February	1

## General Indicators in Terms of The Municipal Planning and Performance Management Regulations, 2001

Indicator in the regulations	Key Performance Indicators	Targets
Reg 10 (b): Access to free basic services	Manage the provision of free basic service subsidies in line with council's policy annually	100%
Reg 10 (g): Ensure general financial viability	Measure the % of outstanding the service debtors	20%
	Measure financial viability in terms of cost coverage ratio for the current financial year	3 months

Indicator in the regulations	Key Performance Indicators	Targets
	Measure the % of debt coverage ratio for the current financial year	45%

### **DIRECTOR CORPORATE SERVICES**

Perf Objective	Key Performance Indicators	Target
External funding	Submit funding applications/requests to raise external funding augment income and to fund capital and/or operational initiatives	1

### **General Indicators in Terms of The Municipal Planning and Performance Management Regulations, 2001**

Indicator in the regulations	Key Performance Indicators	Targets
Reg 10 (e): People from employment equity target groups employed	The percentage (%) of appointments made in the three highest levels of management which comply with the Employment Equity Plan, measured by the Number of appointments in the three highest levels of management, which comply with Employment Equity targets/Total appointments made in three highest levels of management x 100	70%
Reg 10 (f): Budget spent on implementing the workplace skills plan	Spend 90% of the Municipality's training budget on implementing its Workplace Skills Plan by end of June	90%

### **DIRECTOR CIVIL ENGINEERING SERVICES**

Perf Objective	Key Performance Indicators	Target
EPWP monitoring	Monitor the number of EPWP work opportunities created by 30 June	284 for the whole organisation
Ensure that accurate revenue estimates are prepared in relation to operating requirements	Submit projected tariff increases determined for the new budget annually by end of October	1
Ensure timeous submission of capital payment invoices and payment certificates to the financial department	Submit all capital unbundling packs with all outstanding invoices annually to the Finance Department by 10 July	100%
External funding	Submit funding applications / requests to raise external funding augment income and to fund capital and/or operational initiatives	1

## General Indicators in Terms of The Municipal Planning and Performance Management Regulations, 2001

Indicator in the regulations	Key Performance Indicators	Targets
Reg 10 (a) Access to water, sanitation and refuse removal	Supplying of piped water service points to residential account holders which are connected to the municipal water infrastructure network as at 30 June	21 942
	Supplying of sanitation services to municipal residential account holders as at 30 June	21 851
	Number of residential account holders receiving refuse removal services as at 30 June	21 635

### ***DIRECTOR ELECTRICAL ENGINEERING SERVICES***

Perf Objective	Key Performance Indicators	Target
EPWP monitoring	Monitor the number of EPWP work opportunities created by 30 June	284 for the whole organisation
Ensure that accurate revenue estimates are prepared in relation to operating requirements	Submit projected tariff increases determined for the new budget annually by end of October	1
Ensure timeous submission of capital payment invoices and payment certificates to the financial department	Submit all capital unbundling packs with all outstanding invoices annually to the Finance Department by 10 July	100%
Improved energy sustainability	Manage the % of electricity losses within the NERSA benchmark norm annually by end of June	10%
External funding	Submit funding applications / requests to raise external funding augment income and to fund capital and/or operational initiatives	1

## General Indicators in Terms of The Municipal Planning and Performance Management Regulations, 2001

Indicator in the regulations	Key Performance Indicators	Targets
Reg 10 (a): Improved access to electricity	Supplying of electricity services to residential account holders for electrical metering as at 30 June	16 326

## **DIRECTOR PROTECTION SERVICES**

<b>Perf Objective</b>	<b>Key Performance Indicators</b>	<b>Target</b>
EPWP monitoring	Monitor the number of EPWP work opportunities created by 30 June	284 for the whole organisation
Ensure that accurate revenue estimates are prepared in relation to operating requirements	Submit projected tariff increases determined for the new budget annually by end of October	1
Effective monitoring of informal settlements	Report monthly to the Portfolio Committee on any new informal dwellings / structures erected	12
External funding	Submit funding applications / requests to raise external funding augment income and to fund capital and/or operational initiatives	1
Transport Committee	Establish a transport liaison committee by the end of October 2025	1

## **DIRECTOR DEVELOPMENT SERVICES**

<b>Perf Objective</b>	<b>Key Performance Indicators</b>	<b>Target</b>
EPWP monitoring	Monitor the number of EPWP work opportunities created by 30 June	284 for the whole organisation
Ensure that accurate revenue estimates are prepared in relation to operating requirements	Submit projected tariff increases determined for the new budget annually by end of October	1
Ensure timeous submission of capital payment invoices and payment certificates to the financial department	Submit all capital unbundling packs with all outstanding invoices annually to the Finance Department by 10 July	100%
External funding	Submit funding applications / requests to raise external funding augment income and to fund capital and/or operational initiatives	1

## **ANNEXURE 3D**

### **Targets and projected expenditure for each capital budget item**

Schedules and projected expenditures per project will be inserted with the final SDBIP in June 2026

## ANNEXURE 4

### Ward information for expenditure and service delivery

Project Description	Budget for 2026/2027
<b>WARDS 1 &amp; 2</b>	
Koringberg: New Transfer Station	310 000
LED Units/Trading Stalls: Moorreesburg	1 100 000
Moorreesburg Development 600 IRDP erven. Electrical infrastructure and connections (CRR + INEP)	
Moorreesburg Bulk Infrastructure: Municipal network	2 000 000
Moorreesburg Library: Shelving (Dept. CA and Sport)	46 957
Concrete Safety Wall between Moorreesburg Sportsgrounds and Railway line	1 840 000
Social Economic Facility: Koringberg (Human Settlements)	248 000
<b>WARDS 3 &amp; 12</b>	
Upgrading: Ongegund Water Supply System (Reservoir and Pumpstation)	4 500 000
Riebeeck Kasteel: New Reservoir	2 500 000
<b>WARD 4</b>	
Chatsworth/Riverlands upgrade bulk water supply	2 400 000
Riverlands SEF (Planning)	350 000
Silvertown: Profesional Fees (Human Settlements)	2 118 000
Silver Town: Bulk Services (Prof Fees / Construction) (Human Settlements)	1 243 000
Social Economic Facility: Riverlands (Human Settlements)	248 000
Riverlands Serviced Sites (Prof Fees) (Human Settlements)	135 000
Chatsworth Serviced Sites (Prof Fees) (Human Settlements)	271 000
<b>WARDS 5 &amp; 6</b>	
Sewerage Works: Darling	1 500 000
Refurbishment and Upgrading of YZF Caravan park Facilities	1 000 000
Bulk upgrading from Eskom supply Point to Yzerfontein network	500 000
Social Economic Facility: Darling (Human Settlements)	248 000
Darling Serviced Sites (327) Prof Fees Phase 2 (Human Settlements)	140 000
Darling 394 IRDP erven (Phase 2). Electrical bulk supply, infrastructure and connections (INEP)	5 106 000
<b>WARD 7</b>	
Dalsig: Internal Services (Prof Fees) (DHS)	2 887 000
Dalsig: Bulk (Prof Fees) (DHS)	2 452 000
Abbotsdale Library: Shelving (Dept. CA and Sport)	31 304
Social Economic Facility Kalbaskraal (Prof. Fees) (Human Settlements)	1 517 000
<b>WARDS 8, 9, 10 &amp; 11</b>	
Malmesbury De Hoop Serviced Sites (Prof Fees) (Human Settlements)	2 895 200
Malmesbury De Hoop Serviced Sites Phase 1 (Sewerage) (Human Settlements)	5 149 912

<b>Project Description</b>	<b>Budget for 2026/2027</b>
Malmesbury De Hoop Serviced Sites Phase 1 (Water) (Human Settlements)	4 336 768
Malmesbury De Hoop Serviced Sites Phase 1 (Streets & Stormwater) (Human Settlements)	17 618 120
Malmesbury De Hoop Serviced Sites (2000) (Electrical Services)	21 300 000
Bokomo Road: Pipe replacement	7 000 000
Infill Connections: Phola Park	700 000
Social Economic Facility: Malmesbury (Human Settlements)	248 000
<b>VARIOUS WARDS</b>	
Malmesbury WWTW: Replace Membranes	500 000
Malmesbury SMW1.3 Wesbank Reservoir to Malm/Abb pipeline (CRR + MIG)	12 471 127
Swartland WTW Upgrade and Capacity extension (Water)	1 500 000
Swartland Bulk Water Supply System: S2.1 Kasteelberg to Riebeek (D-line) Phase 1	2 500 000
De Hoop Bulk: Water - Wesbank (Phase 3)	1 000 000
De Hoop Bulk: Streets - Darling Link (Phase 4)	5 000 000
De Hoop to Industrial Area: 11 kV Cable	2 000 000
Installation of Pipeline between R/Kasteel Rugby Field and WWTW for treated effluent	3 450 000
<b>ALL WARDS</b>	
<b>Electricity Service</b>	
Replace oil insulated switchgear and equipment	5 500 000
LV Upgrading: Swartland	1 250 000
MV Upgrading: Swartland	1 300 000
Streetlight, kiosk and polebox replacement: Swartland	650 000
Protection and Scada Upgrading: Swartland	380 000
Substation Fencing: Swartland	220 000
Streetlights Eskom AOS	400 000
Connections: Electricity Meters (New/Replacements)	1 400 000
Emergency Power Supply and Energy Savings Initiatives	300 000
Communication, Monitoring and Related equipment	200 000
Air conditioners: New and Replacement	250 000
Upgrade of Traffic Light Controlling Equipment and infrastructure	200 000
Smart City Connectivity	250 000
<b>Sewerage Service</b>	
Pipe Replacement: Obsolete Infrastructure	6 000 000
<b>Refuse Removal</b>	
Landfill sites and Transfer stations: Gate house/Access Control	300 000
<b>ICT Services</b>	
Terminals	
Printers	65 000
Desktops	351 000
Notebooks	1 482 080

<b>Project Description</b>	<b>Budget for 2026/2027</b>
Storage Area Network (SAN)	2 549 084
<b>Parks and recreation</b>	
Ward Committee Projects: Parks	1 100 000
<b>Sports Grounds</b>	
Sportgrounds: Blower Mower: sn 19346-7845 (replace)	93 735
Sportgrounds: Blower Mower: sn 43409-1653 (replace)	93 735
Sportgrounds: Water Canon: sn 9955 (replace)	55 000
Sportgrounds: Water Canon: sn 17941 (replace)	55 000
<b>Roads and Storm Water</b>	
Roads Swartland: Resealing of Roads (CRR + MIG)	13 387 000
Roads Swartland: New Roads (CRR + MIG)	40 313 247
Ward Committee Projects: Roads	1 100 000
Stormwater Network	550 000
<b>Water Distribution</b>	
Water networks: Upgrades and Replacement	4 000 000
Water: Upgrading water reticulation network: PRV's, flow control, zone metering and water augmentation	800 000
Bulk water infrastructure (emergency spending)	800 000
Connections: Water Meters (New/Replacements)	1 138 602
<b>Financial Services</b>	
Meterreading Handhelds	80 000
Meter Installation Handheld Devices	39 600
<b>Protection Services</b>	
Purchase of Fire Station from WCDM (Wesbank)	6 400 000
<b>Corporate Services</b>	
Expropriation of splays	100 000
<b>MM and Council</b>	
Council Chambers: Additional Chairs	85 000
Council Chambers: Shelving	35 000
<b>Equipment</b>	
Civil: Furniture and Office Equipment	60 000
Sewerage Telemetry: Equipment	200 000
Sewerage: Furniture and Office Equipment	38 000
Buildings & Maintenance: Machinery and Equipment	34 000
Parks: Machinery and Equipment	170 000
Stormwater: Machinery and Equipment	70 000
Water: Machinery and Equipment	52 500
Water: Furniture and Office Equipment	4 500
Refuse bins, traps, skips (Swartland): Equipment	700 000

<b>Project Description</b>	<b>Budget for 2026/2027</b>
Refuse Removal: Machinery and Equipment	20 000
Refuse Removal: Furniture and Office Equipment	12 000
Development Services: Furniture and Office Equipment	52 000
YZF Caravan Park: Machinery and Equipment	38 000
Electric: Machinery and Equipment	540 000
Information Technology: Computer Equipment	75 000
Financial: Furniture and Office Equipment	36 000
Protection: Machinery and Equipment	65 000
Fire Fighting: Machinery and Equipment	300 000
MM: Furniture and Office Equipment	12 000
Council: Furniture and Office Equipment	12 000
Corporate: Furniture and Office Equipment	32 000
Libraries: Furniture and Office Equipment (Dept. CA and Sport)	43 478
Buildings & Swartland Halls: Furniture and Office Equipment	100 000
<b>Vehicles</b>	
Parks Vehicles	690 498
Roads Vehicles	1 428 998
Water Vehicles	1 668 366
Refuse Vehicles	4 669 430
Electrical Services Vehicles	3 380 000
Financial Services Vehicles	830 000
Traffic and Law Enforcement Vehicle	1 206 803
Fire Fighting Vehicles	1 230 000
<b>Total</b>	<b>240 854 044</b>

## ANNEXURE 5

DCoG MFMA Circular No 88 indicators applicable to local municipalities for 2026/27 (pilot)

The following indicators are being reported on as a **pilot** during the 2026/2027 financial year:

### OUTPUT INDICATORS FOR QUARTERLY REPORTING

- EE1.11 Number of dwellings provided with connections to mains electricity supply by the municipality
- EE3.11 Percentage of unplanned outages that are restored to supply within industry standard timeframes
- EE3.21 Percentage of planned maintenance performed
- ENV3.11 Percentage of recognised informal settlements receiving basic waste removal services
- TR6.12 Percentage of surfaced municipal road lanes which has been resurfaced and resealed
- TR6.13 KMs of new municipal road network
- TR6.21 Percentage of reported pothole complaints resolved within standard municipal response time
- WS1.11 Number of new sewer connections meeting minimum standards
- WS2.11 Number of new water connections meeting minimum standards
- WS3.11 Percentage of callouts responded to within 48 hours (sanitation/wastewater)
- WS3.21 Percentage of callouts responded to within 48 hours (water)
- FD1.11 Percentage compliance with the required attendance time for structural firefighting incidents
- LED1.11 Percentage of total municipal operating expenditure spent on contracted services physically residing within the municipal area
- LED1.21 Number of work opportunities created through Public Employment Programmes (incl. EPWP, CWP and other related employment programmes)
- LED2.12 Percentage of the municipality's operating budget spent on indigent relief for free basic services
- LED3.11 Average time taken to finalise business license applications
- LED3.31 Average number of days from the point of advertising to the letter of award per 80/20 procurement process
- LED3.32 Percentage of municipal payments made to service providers who submitted complete forms within 30-days of invoice submission
- GG1.21 Staff vacancy rate
- GG1.22 Percentage of vacant posts filled within 6 months
- GG2.11 Percentage of ward committees with 6 or more ward committee members (excluding the ward councillor)
- GG2.12 Percentage of wards that have held a quarterly councillor-convened community meeting
- GG2.31 Percentage of official complaints responded to through the municipal complaint management system
- GG5.11 Number of active suspensions longer than three months

- FM1.11 Total Capital Expenditure as a percentage of Total Capital Budget
- FM1.12 Total Operating Expenditure as a percentage of Total Operating Expenditure Budget
- FM1.13 Total Operating Revenue as a percentage of Total Operating Revenue Budget
- FM1.14 Service Charges and Property Rates Revenue as a percentage of Service Charges and Property Rates Revenue Budget
- FM1.21 Funded budget (Y/N) (Municipal)
- FM3.11 Cash/Cost coverage ratio
- FM3.13 Trade payables to cash ratio
- FM3.14 Liquidity ratio
- FM5.11 Percentage of total capital expenditure funded from own funding (Internally generated funds + Borrowings)
- FM6.12 Percentage of awarded tenders [over R200k], published on the municipality's website
- FM6.13 Percentage of tender cancellations
- FM7.11 Debtors payment period
- FM7.12 Collection rate ratio

#### **COMPLIANCE INDICATORS FOR QUARTERLY REPORTING**

- C1 Number of signed performance agreements by the MM and section 56 managers:
- C2 Number of ExCo or Mayoral Executive meetings held:
- C3 Number of Council portfolio committee meetings held:
- C4 Number of MPAC meetings held:
- C6 Number of formal (minuted) meetings between the Mayor, Speaker and MM were held to deal with municipal matters:
- C7 Number of formal (minuted) meetings - to which all senior managers were invited- held:
- C8 Number of councillors completed training:
- C9 Number of municipal officials completed training:
- C10 Number of work stoppages occurring:
- C11 Number of litigation cases instituted by the municipality:
- C12 Number of litigation cases instituted against the municipality:
- C13 Number of forensic investigations instituted:
- C14 Number of forensic investigations concluded:
- C15 Number of days of sick leave taken by employees:
- C17 Number of temporary employees employed:
- C18 Number of approved demonstrations in the municipal area:

- C19 Number of recognised traditional and Khoi-San leaders in attendance (sum of) at all council meetings:
- C20 Number of permanent environmental health practitioners employed by the municipality:
- C22 Number of Council meetings held:
- C23 Number of disciplinary cases for misconduct relating to fraud and corruption:
- C24 Number of council meetings disrupted
- C25 Number of protests reported
- C26 R-value of all tenders awarded
- C27 Number of all awards made in terms of Section 36 of the MFMA Municipal Supply Chain Management Regulations:
- C28 R-value of all awards made in terms of Section 36 of the MFMA Municipal Supply Chain Management Regulations:
- C29 Number of approved applications for rezoning a property for commercial purposes:
- C30 Number of business licenses approved:
- C32 Number of positions filled with regard to municipal infrastructure:
- C33 Number of tenders over R200 000 awarded:
- C34 Number of months the Municipal Managers' position has been filled (not Acting):
- C35 Number of months the Chief Financial Officers' position has been filled (not Acting):
- C36 Number of vacant posts of senior managers:
- C38 Number of filled posts in the treasury and budget office:
- C40 Number of filled posts in the development and planning department
- C42 Number of registered engineers employed in approved posts
- C43 Number of engineers employed in approved posts:
- C44 Number of disciplinary cases in the municipality:
- C45 Number of finalised disciplinary cases:
- C47 Number of waste management posts filled:
- C49 Number of electricians employed in approved posts:
- C51 Number of filled water and wastewater management posts:
- C56 Number of customers provided with an alternative energy supply (e.g. LPG or paraffin or biogel according to supply level standards)
- C57 Number of registered electricity consumers with an embedded generation system
- C58 Total non-technical electricity losses in MWh (estimate)
- C59 Number of municipal buildings that consume renewable energy
- C61 Total number of chemical toilets in operation
- C63 Total volume of water delivered by water trucks

C67	Number of paid full-time firefighters employed by the municipality
C68	Number of part-time and firefighter reservists in the service of the municipality
C69	Number of 'displaced persons' to whom the municipality delivered assistance
C71	Number of procurement processes where disputes were raised
C73	Number of structural fires occurring in informal settlements
C74	Number of dwellings in informal settlements affected by structural fires (estimate)
C76	Number of SMMEs and informal businesses benefitting from municipal digitisation support programmes rolled out directly or in partnership with other stakeholders
C77	B-BBEE Procurement Spend on Empowering Suppliers that are at least 51% black owned based
C78	B-BBEE Procurement Spend on Empowering Suppliers that are at least 30% black women owned
C79	B-BBEE Procurement Spend from all Empowering Suppliers based on the B-BBEE Procurement
C84	Number of building plans submitted for review
C86	Number of households in the municipal area registered as indigent
C89	Number of meetings of the Executive or Mayoral Committee postponed due to lack of quorum
C92	Number of agenda items deferred to the next council meeting
C93	Number of awards made in terms of SCM Reg 32
C94	Number of requests approved for deviation from approved procurement plan
C98	Number of building plan applications approved
C100	Quarterly salary bill of suspended officials
C102	Number of incidents of improper disposal of medical waste responded to by the municipality
C103	Number of notifiable medical condition investigations following the prescribed protocols
C104	Number of foodborne disease outbreak investigations following the prescribed protocols

#### **OUTPUT INDICATORS FOR ANNUAL REPORTING**

ENV4.11	Percentage of biodiversity priority area within the municipality
TR6.11	Percentage of unsurfaced road graded
WS5.31	Percentage of total water connections metered
GG3.12	Percentage of councillors who have declared their financial interests
FM2.21	Cash backed reserves reconciliation at year end
FM3.12	Current ratio (current assets/current liabilities)
FM4.11	Irregular, Fruitless and Wasteful, Unauthorised Expenditure as a percentage of Total Operating Expenditure

- FM5.12 Percentage of total capital expenditure funded from capital conditional grants
- FM5.21 Percentage of total capital expenditure on renewal/upgrading of existing assets
- FM5.22 Renewal/Upgrading of Existing Assets as a percentage of Depreciation/Asset impairment
- FM5.31 Repairs and Maintenance as a percentage of property, plant, equipment and investment property
- FM7.31 Net Surplus /Deficit Margin for Electricity
- FM7.32 Net Surplus /Deficit Margin for Water
- FM7.33 Net Surplus /Deficit Margin for Wastewater
- FM7.34 Net Surplus /Deficit Margin for Refuse

### **OUTCOME INDICATORS FOR ANNUAL REPORTING**

- EE4.4 Percentage total electricity losses
- HS3.5 Percentage utilisation rate of community halls
- HS3.6 Average number of library visits per library
- HS3.7 Percentage of municipal cemetery plots available
- TR6.2 Number of potholes reported per 10kms of municipal road network
- WS3.1 Frequency of sewer blockages per 100 KMs of pipeline
- WS3.2 Frequency of water mains failures per 100 KMs of pipeline
- WS3.3 Frequency of unplanned water service interruptions
- WS4.1 Percentage of drinking water samples complying to SANS241
- WS4.2 Percentage of wastewater samples compliant to water use license conditions
- WS5.1 Percentage of non-revenue water
- WS5.2 Total water losses
- WS5.4 Percentage of water reused
- FD2.2 Fire Services function in accordance with prescribed requirements
- GG1.1 Percentage of municipal skills development levy recovered
- GG1.2 Top management stability
- GG2.1 Percentage of ward committees that are functional (meet four times a year, are quorate, and have an action plan)
- GG4.1 Percentage of councillors attending council meetings
- FM1.1 Percentage of expenditure against total budget
- FM2.1 Percentage of total operating revenue to finance total debt (Total Debt (Borrowing) / Total operating revenue)
- FM2.2 Percentage change in cash backed reserves reconciliation

- FM3.1 Percentage change in cash and cash equivalent (short term)
- FM4.1 Percentage change of unauthorised, irregular, fruitless and wasteful expenditure
- FM4.2 Percentage of total operating expenditure on remuneration
- FM4.3 Percentage of total operating expenditure on contracted services
- FM5.1 Percentage change of own funding (Internally generated funds + Borrowings) to fund capital expenditure
- FM5.2 Percentage change of renewal/upgrading of existing Assets
- FM5.3 Percentage change of repairs and maintenance of existing infrastructure
- FM7.1 Percentage change in Gross Consumer Debtors' (Current and Non-current)
- FM7.2 Percentage of Revenue Growth excluding capital grants
- FM7.3 Percentage of net operating surplus margin

### **COMPLIANCE INDICATORS FOR ANNUAL REPORTING**

- C5 Number of recognised traditional leaders within your municipal boundary
- C21 Number of approved environmental health practitioner posts in the municipality
- C31 Number of approved posts in the municipality with regard to municipal infrastructure:
- C37 Number of approved posts in the treasury and budget office:
- C39 Number of approved posts in the development and planning department:
- C41 Number of approved engineer posts in the municipality:
- C46 Number of approved waste management posts in the municipality:
- C48 Number of approved electrician posts in the municipality:
- C50 Number of approved water and wastewater management posts in the municipality:
- C52 Number of maintained sports facilities
- C53 Square meters of maintained public outdoor recreation space
- C54 Number of municipality-owned community halls
- C60 Total number of sewer connections
- C62 Total number of Ventilation Improved Pit Toilets (VIPs)
- C95 Number of residential properties in the billing system
- C96 Number of non-residential properties in the billing system
- C97 Number of properties in the valuation roll
- C101 Number of dismissals for fraud and corruption

## COMPLIANCE QUESTIONS FOR ANNUAL REPORTING

- Q1. Does the municipality have an approved Performance Management Framework?
- Q2. Has the IDP been adopted by Council by the target date?
- Q3. Does the municipality have an approved LED Strategy?
- Q4. What are the main causes of work stoppage in the past quarter by type of stoppage?
- Q5. How many public meetings were held in the last quarter at which the Mayor or members of the Mayoral/Executive committee provided a report back to the public?
- Q6. When was the last scientifically representative community feedback survey undertaken in the municipality?
- Q7. What are the biggest causes of complaints or dissatisfaction from the community feedback survey? Indicate the top four issues in order of priority.
- Q8. Please list the locality, date and cause of each incident of protest within the municipal area during the reporting period:
- Q9. Does the municipality have an Internal Audit Unit?
- Q10. Is there a dedicated position responsible for internal audits?
- Q11. Is the internal audit position filled or vacant?
- Q12. Has an Audit Committee been established? If so, is it functional?
- Q13. Has the internal audit plan been approved by the Audit Committee?
- Q14. Has an Internal Audit Charter and Audit Committee charter been approved and adopted?
- Q15. Does the internal audit plan set monthly targets?
- Q16. How many monthly targets in the internal audit plan were not achieved?
- Q17. Does the Municipality have a dedicated SMME support unit or facility in place either directly or in partnership with a relevant roleplayer?
- Q18. What economic incentive policies adopted by Council does the municipality have by date of adoption?
- Q19. Is the municipal supplier database aligned with the Central Supplier Database?
- Q20. What is the number of steps a business must comply with when applying for a construction permit before final document is received?
- Q22. Please list the name of the structure and date of every meeting of an official IGR structure that the municipality participated in this quarter:
- Q23. Where is the organisational responsibility for the IGR support function located within the municipality (inclusive of the reporting line)?
- Q24. Is the MPAC functional? List the reasons why if the answer is not 'Yes'.
- Q25. Has a report by the Executive Committee on all decisions it has taken been submitted to Council this financial year?