! Kheis
Munisipaliteit
Municipality

FINAL SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN 2026/2027

Contents

MFMA Extracts

Definition

"*service delivery and budget implementation plan*" means a detailed plan approved by the mayor of a municipality in terms of section 53(1)(c)(ii) of the Municipal Finance Management Act (MFMA) for implementing the municipality's delivery of municipal services and its annual implementing the municipality's delivery of municipal services and which must indicate —

(a) projections for each month of— (i) revenue to be collected, by source;

(ii) operational and capital expenditure, by vote;

(b) service delivery targets and performance indicators for each quarter; and

(c) any other matters that may be prescribed, and includes any revisions of such plan by the mayor in terms of section 54(1)(c) of the MFMA;

Budget processes and related matters

Section 53.

(4) The mayor of a municipality must—

(a) provide general political guidance over the budget process and the priorities that must guide the preparation of a budget;

(b) co-ordinate the annual revision of the integrated development plan in terms of section 34 of the Municipal Systems Act and the preparation of the annual budget, and determine how the integrated development plan is to be taken into account or revised for the purposes of the budget; and

(c) take all reasonable steps to ensure—

(i) that the municipality approves its annual budget before the start of the budget year;

(ii) that the municipality's service delivery and budget implementation plan is approved by the mayor within 28 days after the approval of the budget; and

(iii) that the annual performance agreements as required in terms of section 57(1)(b) of the
Municipal Systems Act for the municipal manager and all senior managers-

(aa) comply with this Act in order to promote sound financial management;

(bb) *are linked to the measurable performance objectives approved with the budget and to the service delivery and budget implementation plan*[1]; and

(cc)are concluded in accordance with section 57(2) of the Municipal Systems Act.

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[1] *Aligns the MM and directors performance agreements scorecards to the SDBIP.*

(5) The mayor must promptly report to the municipal council and the MEC for finance in the province any delay in the tabling of an annual budget, the approval of the service delivery and budget implementation plan or the signing of the annual performance agreements.

(6) The mayor must ensure—

(a) that the revenue and expenditure projections for each month and the service delivery targets and performance indicators for each quarter, as set out in the service delivery and budget implementation plan, are made public no later than 14 days after the approval of the service delivery and budget implementation plan; and

(b) that the performance agreements of the municipal manager, senior managers and any other categories of officials as may be prescribed, are made public no later than 14 days after the approval of the municipality's service delivery and budget implementation plan. Copies of such performance agreements must be submitted to the council and the MEC for local government in the province.

Budgetary control and early identification of financial problems

Section 54.

(1) On receipt of a statement or report submitted by the accounting officer of the municipality in terms of section 71 or 72 of the MFMA, the mayor must—

(a) consider the statement or report;

(b) check whether the municipality's approved budget is implemented in accordance with the service delivery and budget implementation plan;

(c) consider and, if necessary, make any revisions to the service delivery and budget implementation plan, provided that revisions to the service delivery targets and performance indicators in the plan may only be made with the approval of the council following approval of an adjustments budget; (d) issue any appropriate instructions to the accounting officer to ensure—

(i) that the budget is implemented in accordance with the service delivery and budget implementation plan; and

(ii) that spending of funds and revenue collection proceed in accordance with the budget;

(e) identify any financial problems facing the municipality, including any emerging or impending financial problems; and

(f) in the case of a section 72 report, submit the report to the council by 31 January of each year.

2 If the municipality faces any serious financial problems, the mayor must—

(e) promptly respond to and initiate any remedial or corrective steps proposed by the accounting officer to deal with such problems, which may include—

i steps to reduce spending when revenue is anticipated to be less than projected in the municipality's approved budget;

ii the tabling of an adjustments budget; or

iii steps in terms of Chapter 13 of the MFMA; and

(f) alert the council and the MEC for local government in the province to those problems.

3 The mayor must ensure that any revisions of the service delivery and budget implementation plan are made public promptly.

Budget implementation

Section 69.

(1) The accounting officer of a municipality is responsible for implementing the municipality's approved budget, including taking all reasonable steps to ensure—

(a) that the spending of funds is in accordance with the budget and is reduced as necessary when revenue is anticipated to be less than projected in the budget or in the service delivery and budget implementation plan; and

(b) that revenue and expenditure are properly monitored.

(2) When necessary, the accounting officer must prepare an adjustments budget and submit it to the mayor for consideration and tabling in the municipal council.

(3) The accounting officer must no later than 14 days after the approval of an annual budget submit to the mayor—

(a) a draft service delivery and budget implementation plan for the budget year; and

(b) drafts of the annual performance agreements as required in terms of section 57(1)(b) of the Municipal Systems Act for the municipal manager and all senior managers.

Acronyms

Acronyms and Abbreviations

#
Number
A
Amps
AFS
Annual Financial Statements
AG
Auditor General
AIDS
Acquired Immune Deficiency Syndrome
APR
Annual Performance Report
AR
Annual Report
BSD
Basic Service Delivery
CBD
Central Business District
CDW
Community Development Worker
CFO
Chief Financial Officer
CWP
Community Works
Programme **Dev.**
Development
EE
Employment Equity
EPWP
Extended Public Works Programme
HIV
Human Immunodeficiency Virus
HR
Human Resources
HSP
Human Settlement Plan
I.H.S.
Integrated Human Settlements
IDP
Integrated Development Plan
INEP
Integrated National Electrification
Programme
KPA
Key Performance
Area **KPI**
Key Performance Indicator
kV
Kilovolt
kWh
Kilowatt-hour
MKPA
Municipal Key Performance Areas
MM
Municipal Manager
MPC
Multi-Purpose Centre
mSCOA
Municipal Standard Chart of Accounts
MTID
Municipal Transformation and Institutional
Development
MTREF
Medium Term Revenue and Expenditure
Framework
MVA
Megavolt-amperes
NDP
National Development Plan
NDPG
Neighborhood Development Partnership
Grant
NKPA
National Key Performance Areas
No
Number
PI
Performance Indicator
PMS
Performance Management
System/Scorecard
PPP
Public Private Partnership
PR
Pre-determined (Objective IDP)
PSP
Provincial Strategic Plan
PT
Provincial Treasury
R
Rand (Currency)
R&M
Repairs and Maintenance
RBAP
Risk Based Audit Plan
RID
Rural Infrastructure Development
RO
Reverse Osmosis
S/Wtr
Stormwater
SA#

LED Local Economic Development **LI** Labour Intensive **Lic.** Licencing **MAYCO** Mayoral Committee **MBRR** Municipal Budget and Reporting Regulations **MEC** Member of Executive Council **MFMA** The Municipal Finance Management Act **MFVM** Municipal Financial Viability and Management **MIG** Municipal Infrastructure Grant **Ml** Megaliter (1,000,000 litres)	National Treasury Sporting tables **SCM** Supply Chain Management **SDBIP** Service Delivery and Budget Implementation Plan **SDF** Spatial Development Framework **SMART** Specific, Measurable, Attainable, Realistic and Time bound

Glossary

Adjustments Budget	Prescribed in section 28 of the MFMA. The formal means by which a municipality may revise its annual budget during the year.
Allocations	Money received from Provincial or National Government or other municipalities.
Budget	The financial plan of the Municipality.
Budget Related Policy	Policy of a municipality affecting or affected by the budget, examples include tariff policy, rates policy and credit control and debt collection policy.
Capital Expenditure	Spending on assets such as land, buildings and machinery. Any capital expenditure must be reflected as an asset on the Municipality's balance sheet.
Equitable Share	A general grant paid to municipalities. It is predominantly targeted to help with free basic services.
IDP	Integrated Development Plan. The main strategic planning document of the Municipality
MBRR	Municipal Budget and Reporting Regulations. The object of these regulations is to secure sound and sustainable management of the budgeting and reporting practices of municipalities and municipal entities by establishing uniform norms and standards and other requirements for ensuring transparency, accountability and appropriate lines of responsibility in the budgeting and reporting processes of those institutions and other relevant matters as required by the Act.
MFMA	The Municipal Finance Management Act – No. 53 of 2003. The principle piece of legislation relating to municipal financial management.
MTREF	Medium Term Revenue and Expenditure Framework. A medium term financial plan, usually 3 years, based on a fixed first year and indicative further two years' budget allocations. Also includes details of the previous and current years' financial position.
Operating Expenditure	Spending on the day-to-day expenses of the Municipality such as salaries and wages.
Quarterly	Period made up of three months July - September, October - December, January - March and April - June.
Rates	Local Government tax based on the assessed value of a property. To determine the rates payable, the assessed rateable value is multiplied by the rate in the rand.
SDBIP	Service Delivery and Budget Implementation Plan. A detailed plan comprising quarterly performance targets and monthly budget estimates.
Strategic Objectives	The main priorities of the Municipality as set out in the IDP. Budgeted spending must contribute towards the achievement of the strategic objectives.
Vote	One of the main segments into which a budget is divided, usually at directorate / department level.

SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN

Introduction to the SDBIP

The Service Delivery and Budget Implementation Plan (SDBIP) is defined in chapter one of the MFMA as "*a detailed plan approved by the mayor of a municipality in terms of section 53(1)(c)(ii) for implementing the municipality's delivery of municipal services and its annual budget*".

It functions as the connection between the Integrated Development Plan or IDP (predetermined outcomes); the budget; and senior management performance agreements (section 57 appointees). Furthermore, it includes additional information on how the budget will be executed.

The top-level SDBIP sets out the top-level performance indicators developed to support Council's strategic objectives as set out in the IDP. Definitions for the individual key performance indicators are provided to broaden understanding. The operating and capital budget for the next three years are grouped into the seven strategic objectives contained in the IDP, providing the first level of linkage between the IDP and the budget. The projected monthly cash flow is broken down into revenue by source, and expenditure by directorate.

Essentially the SDBIP is the Council's operational business plan and is an integral part of the planning, implementation and reporting processes. Although the SDBIP only needs to be approved by the Mayor 28 days after approval of the budget, its preparation occurs in tandem with the IDP and MTREF process.

The SDBIP is aligned with the;

- IDP Strategic Objectives (SO): this is the primary alignment of the SDBIP and serves as the bases of the annual performance report (APR) and informs chapter three of the Annual Report;
- IDP Pre-Determined Objective (PR);
- Municipal Key Focus Areas (MKPA);
- National Outcomes (NO);

Detailed information regarding the various objectives, plans and outcomes are contained in the IDP.

Planning Implementation and Reporting Cycle

The Planning Implementation and Reporting Cycle can be graphically represented as follows:

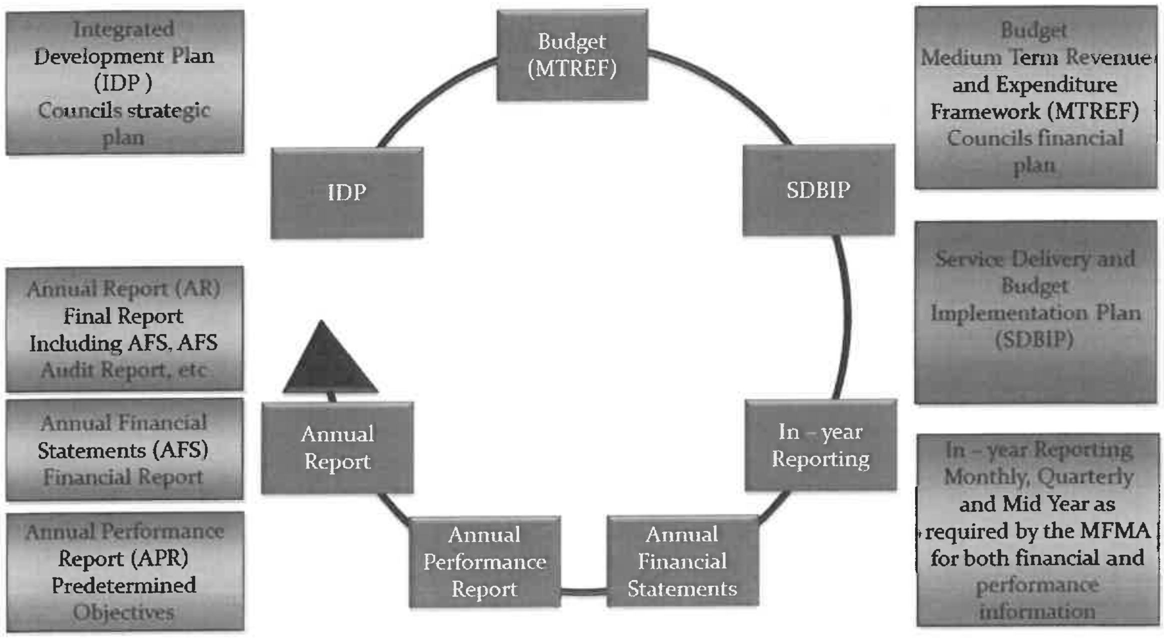

Figure 1: Planning, Implementation and Reporting Cycle

Top Level SDBIP / Institutional Scorecard

In an effort to focus the amount of performance indicators at the executive level and to make the top-level SDBIP more strategic in nature, the top-level PI's have been grouped in an Institutional Scorecard (Top Level SDBIP). The Scorecard is the primary focus of performance delivery within the municipality. It forms the basis of the Director's performance agreements; Manager's performance scorecard; as well as the departmental SDBIP's performance indicators

Performance

The SDBIP is utilized as the basis of Council's Performance Management System (PMS) and has the following objectives and uses:

- To facilitate strategy (IDP) deployment throughout the municipality, and ensure alignment of strategic objectives;

- To transform the Strategic Objectives; Vision; Mission; and the IDP as a whole into clear and measurable deliverables;
- As a tool for assessing, managing, and improving the overall health and success of business processes and systems;
- To create an organizational performance culture (culture of best practices);
- To provide early warning signals;
- To promote accountability;
- To develop open and constructive relationship between customers, leadership and employees;

- To manage and improve poor performance; and
- To link performance to skills development and career planning, therefore encourage learning and growth.

Process

The various sections of the SDBIP require different approaches and processes to ensure they address the differing requirements and best practices.

Performance indicators are developed by workshopping the IDP with senior staff and identifying the strategic indicators and objectives that they address. All performance indicators are measured against the SMART (Specific, Measurable, Attainable, Realistic and Time bound) principal with specific focus on measurability. The performance indicators are reviewed on an on-going basis during the IDP and budget submission and approval process.

The Budget Office links the budget both the operating and capital to the strategic objectives contained in the IDP. These linkages are utilized to populate the required SDBIP financial tables, commonly known as Table SA5 *Reconciliation of IDP strategic objectives and budget (operating expenditure)* and Table SA6 Reconciliation of IDP strategic objectives and budget (capital expenditure) tables in the MTREF.
Performance does not take place in isolation or nor does it relate to only a single financial year. In most instances it builds and improves on previous years or supports future years. Therefore, a multiple year approach has been implemented.

Approval

Adoption of the Service Delivery and Budget Implementation Plan is a legislative prerequisite that requires the Mayor approve the SDBIP within 28 days after the approval of the Annual budget in May.

SDBIP Approval Process

CFO

Section 16. (1) The council of the council of the municipality must for each year approve an annual budget for the municipality before the start of the financial year

(2) In order for a municipality to comply with subsection (1), the mayor of the municipality must table the annual budget at a council meeting at least 90 days before start

SDBIP Officer

- Projections for each month of ________
- Revenue to be collected. By source; and
- Operational and capital expenditure, by vote ;
- Service delivery targets and performance indicators for each quarter; and
- Any other matters that may be prescribed, and includes any revisions of such plan by by the mayor in terms of section

CFO

Section 24. (1) The municipal council must at least 30 days before the start of the budget year consider approval of the annual budget.

Accounting Officer

Section 69 (3) the accounting officer must be later than 14 days after approval of an annual budget submit to the mayor

(a) A service delivery and budget
(b) Implementation plan for the budget year:

Mayor

Section 53 (11) the municipality's service delivery and budget implementation plan is approved by the mayor within 28 days after the approval of the budget:

Timeline for Approval

23 March to 20 June 2026

Reviewed of Predetermined Objectives and completion of performance indicators, financial information and submission to the Mayor

30 May 2026

Submit Draft SDBIP

By

MM

30 June 2026

SDBIP to be approved by Mayor

IDP 23 March 2026 and Budget 29 March 2026

Reviewed IDP, Draft Budget and SDBIP submit to council for public participation process

30 May 2026

Table IDP and Budget for Adoption by Council

2026/2027

Final Service Delivery and Budget Implementation Plan (SDBIP)

Top Level SDBIP/Institutional Scorecard Performance Indicators 2026/2027

OFFICE OF THE MUNICIPAL MANAGER

No.	See Code tables							Responsible Employee	Budget	Key Performance Indicator	Baseline	Indicator Definition	Unit of Measurement	Reporting Cycle	Indicator Calculator	Annual Target 2026/2027	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Multi- Year	2027/ 2028	2028/ 2029	Means of Verification/ POE
	IDP	SO	PR	MKPA / NKPA	NO	NDP	PSO																	
KPI 1	0	3	8	LED	3	1	1	Mr Angelo Daniels	N/A	Number of LED forum meetings are held by 30 June 2027	No LED meeting held during the 2025/26 FY	The indictor reflects LED forum meetings held.	Number of LED Forum meetings held	Quarterly	Cumulative	4	1	1	1	1	Y	4	4	Meeting Notices, Attendance Registers, Agendas,Minutes, Resolution Register
KPI 2	Chapter 1	6	15	GGPP	15	9	6	Mr Marshal Roberts	N/A	Number of quarterly IDP Representative forum meetings held by 30 of June 2027	No IDP Rep Forum held during the 2025/26 FY	The indicator reflects the number of IDP Representattive Forum meetings held	Number of IDP Representative Forum meetings held	Quarterly	Cumulative	4	1	1	1	1	N	4	4	Meeting Notices, Attendance Registers, Agendas,Minutes, Resolution Register
KPI 3	Chapter 1	6	15	GGPP	15	9	6	Mr Marshal Roberts	N/A	IDP/Budget and PMS process plan submitted to council for approval by 31 August 2026	Process plan was submitted on 31 August for during the 2025/26 FY	The indicator reflects the approval of the IDP/Budget and PMS process by Council	Date of process plan submitted to council	Annually	Non-cumulative	Submission of IDP/Budget and PMS process plan to council for approval by 31 August 2026	Submission of IDP/Budget and PMS process plan to council for approval by 31 August 2026	N/A	N/A	N/A	N	Submission of IDP/Budget and PMS process plan to council for approval by 31 August 2028	Submission of IDP/Budget and PMS process plan to council for approval by 31 August 2029	Copy of the IDP/ Budget and PMS Process Plan, Acknowledgement of reciept by council secretariat
KPI 4	Chapter 1	6	15	GGPP	15	9	6	Mr Marshal Roberts	N/A	Draft IDP document annually submitted to council for adoption by 31 March 2027	On 27 March 2025 the Draft IDP submitted to council for adoption during the 2025/26 FY	The indicator reflects the adoiton of the IDP by Council	Date of submission of the Draft IDP to council	Annually	Non-cumulative	Submission of Draft IDP to council for adoption by 31 March 2027	N/A	N/A	Submission of Draft IDP to council for adoption by 31 March 2027	N/A	N	Submission of Draft IDP to council for adoption by 31 March 2028	Submission of Draft IDP to council for adoption by 31 March 2029	Copy of the Draft IDP, Acknowledgement of reciept by council secretariat
KPI 5	Chapter 1	6	15	GGPP	15	9	6	Mr Marshal Roberts	N/A	Final IDP annually submitted to council for approval by the 31 May 2027	Submission of the Final IDP to council during the 2025/26 FY was done on 27 June 2025	The indictor reflects the submission of the final IDP to council for approval	Date of submission of the Final IDP to council	Annually	Non-cumulative	Submission of Final IDP to council for adoption by 31 May 2026	-	-	-	Submission of Final IDP to council for adoption by 31 May 2027	Y	Submission of Final IDP to council for adoption by 31 May 2028	Submission of Final IDP to council for adoption by 31 May 2029	Copy of the Final IDP, Acknowledgement of reciept by council secretariat

KPI 6	Chapter 1	6	15	GGPP	15	9	6	Mr Marshal Roberts	N/A	Final IDP annually published on the municipal website by the 31 July 2026	Date of publishing of the IDP on the website during the 2024/25 FY was 30 June 2025	The indicator reflects the publishing of the IDP within 10 days after council approval	Date of publishing the IDP after approval by council	Annually	Non-cumulative	**Final IDP annually published on the municipal website by the 31 July 2026**	Publish Final IDP on the municipal website by the 31 July 2026	N/A	N/A	N/A	N	**Final IDP annually published on the municipal website by the 31 July 2028**	**Final IDP annually published on the municipal website by the 31 July 2029**	**Proof of date of publication on the municipal website**
KPI 7	Chapter 1	6	15	GGPP	15	9	6	Mr Marshal Roberts	N/A	Number of Bi-Annual Public participation/roadshows held before and after the draft IDP by 30 June 2027	Number of 2 of bi-annual public participation/ roadshows held during the 2024/25 FY	The indicator reflects public participation meeting/sessions held	Number of public participation/ roadshows held	Bi-annually	Non-cumulative	**2**	0	1	N/A	1	N	2	2	**Public Participation Notices, Attendance Registers, Minutes and Recordings**
KPI 8	Chapter 2	5	16	MOTD	15	9	6	Ms Samentha Mahonie	N/A	Delegation of powers signed by all Senior Managers by 31 July 2026	No delegation of powers was signed by all managers for the 2024/25 FY	The indicator reflects the signing of delegation of powers by all senior managers	Date of signing of delegation of powers	Annually	Non-cumulative	**Delegation of powers signed by all Senior Managers by 31 July 2026**	Delegation of powers signed by all Senior Managers by 31 July 2026	N/A	N/A	N/A	Y	Delegation of powers signed by all Senior Managers by 31 July 2028	Delegation of powers signed by all Senior Managers by 31 July 2029	**Signed Delegation of Powers**
KPI 9	Chapter 2	5	14	MOTD	15	9	6	Ms Samentha Mahonie	N/A	Number of section 54A, 56 Managers' and Line Managers' Performance agreements signed by 31 July 2026	4 signed performance agreements for the 2025/26 FY	The indicator reflect the Performance agreements of section 54A, 56 managers and Line Managers developed and signed by 31 July 2026	Number of signed performance agreements for section 54A, 56 and Line Managers' managers	Annually	Non-cumulative	**16**	16	N/A	N/A	N/A	N	16	16	**Signed Performance Agreements**
KPI 10	Chapter 2	5	14	MOTD	15	9	6	Ms Samentha Mahonie	N/A	Number of Quarterly section 54A, 56 Managers' and Line Managers' performance evaluations conducted by 30 June 2027	No performance evaluations conduted during the 2025/26 FY	The indicator reflects the performance evaluation of section 54A, 56 and Line Managers Performance	Number of performance evaluations conducted	Quarterly	Cumulative	**64**	16	16	16	16	N	16	16	**Performance Evaluation Reports, Performance Evaluation Sheets**
KPI 11	Chapter 2	5	14	MTOD	15	9	6	Ms Samentha Mahonie	N/A	Number of Quarterly Performance Reports submitted to Council within 30 days after the end of each quarter by 30 June 2027	4 of quarterly performance reports submitted to council during the 2025/26 FY	The indicator reflects submission of quarterly performance reports	Number of reports submitted	Quarterly	Cumulative	**4**	1	1	1	1	N	4	4	**Copy of the Quarterly Performance Report, Acknowledgement of reciept by council secretariat**
KPI 12	Chapter 2	5	14	MTOD	15	9	6	Ms Samentha Mahonie	N/A	Mid-year Performance Report submitted to the Mayor by 25 January 2027	Mid-year Report for the 2025/26 FY were submitted	The indicator reflects the submission of mid-term assessment report within the prescribed timeframe	Date of submission of the Mid-year report	Annually	Non-cumulative	**Mid-year Performance Report submitted to the Mayor by 25 January 2027**	N/A	N/A	**Mid-year Performance Report submitted to the Mayor by 25 January 2027**	N/A	Y	1	1	**Mid-year Performance Report, Acknowledgement of reciept by council secretariat**

KPI 13	Chapter 2	5	14	MTOD	15	9	6	Mr Denzil Neels	N/A	Number of annual risk assessments approved by council by 30 June 2027	One Annual risk assessment was approved by council for the 2025/26 FY	The indicator reflects the number of annual risk assessments submitted to council	Date of submission of the Annual Risk Assessment	Annually	Non-cumulative	1	-	-	1	Y	1	1	Annual Risk Assessment Acknowledgement of reciept by council secretariat
KPI 14	Chapter 2	5	14	MTOD	15	9	6	Mr Denzil Neels	N/A	Number of quarterly risk assessments reports approved by council by 30 June 2027	One quarterly risk assessment was approved by council for the 2025/26 FY	The indicator reflects the number of annual risk assessments submitted to council	Date of submission of the quarterly Risk Assessment	Quarterly	Cumulative	4	1	1	1	1	Y	4	4	Risk Assessment Report Acknowledgement of reciept by council secretariat
KPI 15	Chapter 2	5	14	MTOD	15	9	6	Mr Denzil Neels	N/A	Submit a internal audit charter, Internal audit manual and methodology, Internal Audit Policy and Audit committee charter for 2026/27 are compiled and approved by council	internal audit charter, Internal audit manual and methodology, Internal Audit Policy and Audit committee charter for 2025/26 FY was compiled and approved by council	The indicator reflects the review of internal audit planning documents	Date of submission of Internal audit charter, manual, methodology, policy and Audit Committee Charter	Annually	Non-cumulative	4 - Internal audit charter - manual, methodology - policy - Audit Committee Charter	-	-	-	4 - Internal audit charter - manual, methodology - policy - Audit Committee Charter	Y	4	4	Council resolution
KPI 16	Chapter 2	5	14	MTOD	15	9	5	Mr Denzil Neels	N/A	Number of Quarterly Audit Committee meetings held by 30 June 2027	Number of 4 Audit Committee meetings held during the 2025/26 FY	The indicator reflects the submission of quarterly internal audit reports during the Audit Committee Meetings.	Number of quarterly Audit Committee meetings	Quarterly	Cumulative	4	1	1	1	1	Y	1	1	Quarterly Internal Audit report, Meeting Notices, Attendance Registers, Agendas,Minutes, Resolution Register
KPI 17	Chapter 2	5	14	MTOD	15	9	6	Ms Ronel Afrikaner	N/A	Number of Quarterly Management Meetings held by 30 June 2027	Number of 2 management meetings held during the 2025/26 FY	The indictor reflects the number of management meetings held	Number of management meetings held	Quarterly	Cumulative	4	1	1	1	1	Y	4	4	Meeting Notices, Attendance Registers, Agendas,Minutes, Resolution Register
KPI 18	Chapter 4	1	13	MFVT	14	2	6	Ms Samentha Mahonie	12072000	Percentage of municipal Capital Budget Expenditure spent on projects by 30 June 2027	69% of Capital Budget Expenditure spend during the 2025/26 FY	Percentage reflecting year-to-date spend/total budget, less any contingent liabilities relating to the capital budget. The total budget is the Council-approved adjusted budget at the time of the measurement. Contingent liabilities are only identified at the year-end. - Local Government: Municipal Planning and Performance Management Regulations, 2001: Regulation 10 (c) General key performance indicators	Percentage of capital budget spent	Quarterly	Cumulative	100%	25%	25%	25%	25%	Y	100%	100%	Capital Budget Expentidure Report

TECHNICAL SERVICES

No.	See Code tables: IDP	SO	PR	MKPA / NKPA	NO	NDP	PSO	Responsible Employee	Budget	Key Performance	Baseline	Indicator Definition	Unit of Measurement	Reporting Cycle	Indicator Calculator	Annual 2026/ 2027	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Multi-Year	2027/2028	2028/2029	Means of Verification/ POE
KPI 19	Chapter 4	1	1	BSD	13	2	2	Mr Desmond Dolopi	R12 072 000	Percentage of the MIG grant actually spent on Upgrading of Opwag Water treatment Works by 30 June 2027	3% Spending for the project in the 2025/26 FY.	The indicator reflects the progress percentage of the project by 30June 2027	Percentage of progress of the Project by 30 June 2027	Quaterly	Cumulative	**100%**	25%	25%	25%	25%	Yes	100%	100%	Progress reports(Q2, Q3) Completion certificates (close - out report) (Q4) Allocation letter from MIG
KPI 20	Chapter 4	1	1	BSD	13	2	2	Mr Desmond Dolopi	R13 000 000	Percentage of the MIG grant actually spent on Upgrading of Topline Water treatment Works by 30 June 2027	43% Spending for the project in the 2025/26 FY.	The indicator reflects the progress percentage of the project by 30June 2027	Percentage of progress of the Project by 30 June 2027	Quaterly	Cumulative	**100%**	25%	25%	25%	25%	Yes	100%	100%	Progress reports(Q2, Q3) Completion certificates (close - out report) (Q4) Allocation letter from MIG
KPI 21	Chapter 4	1	1	BSD	13	2	2	Mr Desmond Dolopi	OPEX	Number of single residential properties provided with basic level of Water by 30 June 2027	No residential properties were provided with basic level of water for the 2025/26 FY.	There are currently 500 residential households in informal settlement without access to basic level of water. The target is to supply the 20 of the 500 households with access to water. The indicator reflects the number of residential properties that the Municipality is aware of which are connected to the municipal water infrastructure network (A10) – Local Government: Municipal Planning and Performance Management Regulations, 2001: Regulation 10 (a) General key performance indicators	Number of residential properties targeted to provide access to Water	Annually	Non-cumulative	**20**	N/A	N/A	N/A	20	Y	20	20	Detailed Report on the Provision of water to residential properties (Q4)
KPI 22	Chapter 4	1	2	BSD	13	2	2	Mr Desmond Dolopi	OPEX	Number of single residential properties provided with access to sewer connections by 30 June 2027	No residential properties were provided with basic level of sewer connections for the 2025/26 FY.	There are currently **3,200 residential households in formal settlements without access to a** basic level of sewer connections. The target is to supply the **additional 546** of the 3200 households with access to sewer connections. The indicator reflects the number of residential properties that the Municipality is aware of, which are connected to the municipal water infrastructure network (A10) – Local Government: Municipal Planning and Performance Management Regulations, 2001: Regulation 10 (a) General key performance indicators	Number of residential properties provided with access to sewer connection	Quaterly	Cumulative	**546**	137	137	136	136	Y	546	546	Detailed Report on the Provision of water to residential properties (Q4) * Sanitation List
KPI 23	Chapter 4	1	4	BSD	14	2	2	Mr Desmond Dolopi	OPEX	Number of single residential properties(in all wards) provided with access to basic level of Refuse Removal by 30 June 2027	Number of 142 households receiving services in 2025/26 FY	There are currently 3800 residential households in formal settlement without access to basic level of refuse removal. The target is to supply the 140 of the 3800 households with access to sewer connections The indicator reflects the number of residential properties that the Municipality is aware of which are not connected to the municipal water infrastructure network (A10) – Local Government: Municipal Planning and Performance Management Regulations, 2001: Regulation 10 (a) General key performance indicators	Number of residential properties that have do not access refuse removal	Quaterly	Cumulative	**140**	140	**140**	**140**	140	Y	**140**	**140**	Detailed Report on the Provision of water to residential properties (Q4) Schedule for refuse collection
KPI 24	Chapter 2	3	8	LED	3	1	1	Mr Desmond Dolopi	N/A	Number of job opportunities created through capital projects by 30 June 2027	No jobs created in the 2025/26 FY	The indicator reflects the number of FTE's employed. The target for the job opportunities is 60 benefiaries in the !Kheis Municipal area. The Municipality must reach the FTE targets set in the business plan.	Number of jobs created through MIG capital grants	Quaterly	Cumulative	**60**	30	30	N/A	N/A	N	60	60	Appointment Letters of Beneficiaries

KPI 25	Chapter 4	1	1	BSD	13	2	2	Mr Desmond Dolopi	N/A	Number of Water Quality Samples submitted for testing by 30 June 2027	New Indicator	The indicator reflects the number of the consumable quality of water samples submitted for testing, as per SANS parameters. The Municipality must comply as per SANS parameters and improve on the Blue Drop system. The current precentage is 33% and the target is to reach 50% by June 2025.	Number of Water Quality samples	Monthly	Cumulative	**24**	6	6	6	6	Y	24	24	Water Quality Reports, Acknowledgement of submission by Water Testing Entity
KPI 26	Chapter 4	1	14	BSD	14	2	2	Mr Desmond Dolopi	N/A	Number of Fleet Management reports submitted to the Municipal Manager by 30 June 2027	4 Reports was submitted in the 2025/26 financial year.	The Indicator reflects the fuel management and roadworthiness of Municipal fleet The target of fleets report for the financial year is 4. These reports must be submitted every quarter to management. - Breakdown reports - Impact on service - Vehicle chech list delivery - Fuel comsumption the process of regularly providing a detailed report to relevant stakeholders, such as management or a designated department, that outlines the performance, status, and key metrics of a municipality's fleet of vehicles, including information on fuel usage, maintenance needs, driver behavior, and compliance with safety regulations, allowing for informed decision-making regarding fleet operations and cost optimization	Number of Fleet management reports by 30 June 2027	Quaterly	Cumulative	**12**	3	3	3	3	N	4	12	Fleet management reports
KPI 27	5.2	1	1	BSD	13	2	2	Mr Desmond Dolopi	N/A	Number of repairs and maintenance (pumps, pipes, vehicles and water networks) report submitted to the Municipal Manager by 30 June 2027	Number of 12 repairs and maintenance reports submitted during the 2025/26 FY	The indicator reflects the maintenance on roads, water and sanitation pipe leaks, water meters , mechanical and electrical works. The target for the maintenance reports for the financial year are 12. The reports must be submitted monthly to management. Compare repair cost to the cost of a new vehicle.	Number of reports	Monthly	Cumulative	**12**	3	3	3	3	N	12	12	Repairs and Maintenance Reports
KPI 28	Chapter 2	1	1	BSD	13	2	2	Mr Desmond Dolopi	N/A	Number of policies and plans reviewed and submitted to council	Number of 2 policies reviewed during the 2025/26 FY	The indicator reflects the review and approval of all technical related policies and plans	Approval of all technical related policies	Annually	Non-cumulative	**4**	N/A	N/A	N/A	4	N	4	4	Council resolution and policies
KPI 29	Chapter 2	1	1	BSD	14	2	2	Mr Desmond Dolopi	N/A	Project register submitted to Coghsta by 30 June 2027	Project register for 2025/26 financial year.	New project registration is the process of formally recording a new project and its details. The registration process may vary depending on the type of project and the relevant authorities.	Date of submission to Coghsta	Annually	Non-cumulative	**Submission of new project register to Coghsta by 30 June 2027**	N/A	N/A	N/A	Final registration submitted to Cogsta by 30 June 2027	N	1	1	Registration document
KPI 30	Chapter 2	1	1	BSD	14	2	2	Mr Desmond Dolopi	N/A	Project implementation Plan submitted to Coghsta by 30 June 2027	Project plan for 2025/2026 financial year was submitted to council on 27 May 2026.	The indicator reflects the plan submitted for the implementation of capital projects. A project implementation plan is a document that outlines the steps to complete a project. It includes the project's goals, scope, and resources. Purpose Helps ensure everyone is on the same page, Helps ensure the project is on track, Helps guide decision-making, Helps mitigate risks, and Helps ensure the project is completed successfully.	Date of submission to Coghsta	Annually	Non-cumulative	**Submission of Implementation plan to Coghsta by 30 June 2027**	N/A	N/A	Draft project plan submitted to Cogsta by 31 March 2027	Final project plan submitted to Cogsta by 30 June 2027	N	2	2	Council resolution

BUDGET AND TREASURY (FINANCE)

No.	See Code tables: IDP	SO	PR	MKPA / NKPA	NO	NDP	PSO	Responsible Employee	Budget	Key Performance Indicator	Baseline	Indicator Definition	Unit of Measurement	Reporting Cycle	Indicator Calculation	Annual Targer 2026/27	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Multi year (Y/N)	2027/28	2028/29	Means of Verification/ POE
KPI 31	Chapter 2	1	4	BSD	13	2	2	Mr Donovan Block	R1 764 202	Number of indigent households provided with free electricity (50kwh) by 30 June 2027	Number of 707 indigent households provided with free electricty	This indicator relates to the Pre-Paid Electricity Tariff Electrification Housing Scheme (Limited to 20A) limited to 400kWh and first 50kWh free – Local Government. Local Government. Municipal Planning and Performance Management Regulations, 2001: Regulation 10 (b) General key performance indicators	Number of indigent households provided with free electricity	Monthly	Cumulative	1500	1500	1500	1500	1500	Y	1500	1500	•FBS quarterly report
KPI 32	Chapter 2		4	BSD	13	2	2	Mr Donovan Block	R3 162 172	Number of indigent households provided with free water (6KL) by 30 June 2027	Number of 707 indigent households provided with free water	This indicator relates to the free water for indigent households Local Government Municipal Planning and Performance Management Regulations, 2001: Regulation 10 (b) General key performance indicators	Number of indigent households provided with free water	Monthly	Cumulative	1500	1500	1500	1500	1500	Y	1500	1500	•FBS quarterly report
KPI 33	Chapter 2		4	BSD	13	2	2	Mr Donovan Block	R1 010 576	Number of indigent households provided with free sanitation by 30 June 2027	Number of 707 indigent households provided with free sanitation	This indicator relates to the free sanitation for indigent households Local Government: Municipal Planning and Performance Management Regulations, 2001 Regulation 10 (b) General key performance indicators	Number of indigent households provided with free saniation	Monthly	Cumulative	1500	1500	1500	1500	1500	Y	1500	1500	•FBS quarterly report
KPI 34	Chapter 2	1	4	BSD	13	2	2	Mr Donovan Block	R1 153 261	Number of indigent households provided with free refuse removal by 30 June 2027	Number of 707 indigent households provided with free refuse removal	This indicator relates to the free refuse collection for indigent households. Local Government Municipal Planning and Performance Management Regulations, 2001: Regulation 10 (b) General key performance indicators	Number of indigent households provided with free refuse removal	Monthly	Cumulative	1500	1500	1500	1500	1500	Y	1500	1500	•FBS quarterly report
KPI 35	Chapter 2	1	4	BSD	13	2	2	Mr Donovan Block	N/A	Number of households billed monthly for water services by 30 June 2027	2227 of households billed for water	This indicator reflects the 100% social rebate granted in respect to the annual water fee charged to qualifying homeowners of single residental properties. (A10) – Local Government Municipal Planning and Performance Management Regulations, 2001: Regulaton 10 (b) General key performance indicators	Number of households billed	Monthly	Cumulative	5509	5509	5509	5509	5509	Y	5509	5509	Billing report

KPI 36	Chapter 2	1	4	BSD	13	2	2	Mr Donovan Block	N/A	Number of households billed monthly for provision of sewerage and sanitation through sucking services by 30 June 2027	2585 of households billed for sanitation	This indicator reflects the turn around time to collect solid waste charged to qualifying homeowners of single residential properties. (A10)–Local Government: Municipal Planning and Performance Management Regulations, 2001: Regulation 10(b)General key performance indicators	Number of households billed	Weekly	Non-cumulative	2839	2839	2839	2839	2839	Y	3360	3360	Billing report
KPI 37	Chapter 2	1	4	BSD	13	2	2	Mr Donovan Block	N/A	Number of households billed monthly for refuse collection services by 30 June 2027	2467 of households billed for refuse collection	This indicator reflects the 100% social rebate granted in respect to the annual refuse collection charged to qualifying homeowners of single residential properties. (A10)–Local Government: Municipal Planning and Performance Management Regulations, 2001: Regulation 10 (b) General key performance indicators	Number of households billed	Monthly	Cumulative	3074	3074	3074	3074	3074	Y	4500	4500	Billing report
KPI 38	Chapter 2	1	13	MFVT	15	3	2	Mr Donovan Block	N/A	Number of monthly debtors' reconciliation reports submitted to the National Treasury by 30 June 2027	12 monthly debtors' reconciliation reports	The indicator reflects performance of monthly debtors reconciliation for internal and financial controls purposes.	Number of debtors' reconciliation reports	Monthly	Cumulative	12	3	3	3	3	Y	12	12	Debtor reconciliation
KPI 39	Chapter 2	1	13	MFVT	15	3	2	Mr Donovan Block	N/A	Percentage of monthly revenue collected by 30 June 2027	24% revenue collected during the 2025/26 FY	The debtor's payment level directly relates to the municipality's capacity to collect amounts due with regard to rates, service and sundry charges and is fundamental to maintain positive cash flows and ensuring stability and long term financial viability. (SAB) Investigate further processes to increase the debt collection rate including the restructuring of the Income Department.	Percentage of revenue collected monthly	Monthly	Cumulative	35%	10%	10%	10%	5%	Y	50%	50%	Revenue collection report
KPI 40	Chapter 2	1	13	MFVT	15	3	2	Mr Donovan Block	N/A	Number of monthly Conditional Grants Reports (FMG,MIG,WSIG, LIBRARY,EPWP) submitted to Provincial and National Treasury by 30 June 2027	12 monthly Conditional Grants Reports	Ensure that the conditions of grants are met and that grants are submitted to the relevant bodies.	Number of Monthly Reports	Monthly	Non-cumulative	12	3	3	3	3	Y	12	12	Monthly Grant reports
KPI 41	Chapter 2	1	13	MFVT	15	9	6	Mr Donovan Block	N/A	Number of Finance Related Policies reviewed and submitted to council for approval by 30 June 2027	Number of 21 policies reviewed and submitted to council during the 2025/26 FY	The indicator reflects the review and approval of all budget related policies and plans	Number of policies submitted	Annually	Non-cumulative	21	N/A	N/A	N/A	21	Y	21	21	List of policies, Acknowlegement of receipts by council secretariate
KPI 42	Chapter 2	1	13	MFVT	15	9	6	Mr Donovan Block	N/A	Annual submission of the Draft Budget to council by 31 March 2027	Draft Budget for 2025/26 FY was submitted on 31 March 2025	The Indicator reflects the draft budget noted by council within the legislative deadline as per applicable prescripts.	Date of submission of Draft Budget	Annually	Non-cumulative	**Draft Budget submitted to council by 31 March 2027**	N/A	N/A	Draft Budget submitted to council by 31 March 2027	N/A	N	Draft Budget submitted to council by 31 March 2028	Draft Budget submitted to council by 31 March 2029	**Draft Budget document (Q3), Acknowlegement of receipts by council secretariat (Q3)**
KPI 43	Chapter 2	1	13	MFVT	15	9	6	Mr Donovan Block	N/A	Annual submission of the final budget to council by 31 May 2027	Date of submission of the Final Budget during the 2025/26 FY was June 2025	The Indicator reflects the original budget approved by council within the legislative deadline as per applicable prescripts.	Date of submission of Final Budget	Annually	Non-cumulative	**Final Budget submitted annually to Council by the 31 May 2027**	N/A	N/A	N/A	Final Budget submitted to Council by the 31 May 2027	N	Final Budget submitted to Council by the 31 May 2028	Final Budget submitted to Council by the 31 May 2029	**Final Budget document (Q4), Acknowlegement of receipts by council secretariat (Q4)**

KPI 44	Chapter 2	1	13	MFVT	15	9	6	Mr Donovan Block	N/A	Compilation and submission of Budget Funding Plan performance by 30 June 2027	Date of submission of the Budget Funding Plan 2025/26 FY was 27 May 2025	The Indicator reflects progress made by the municipality on the process implimented to make the budget funding prior to the adjustment budget	Number of reports	Quarterly	Cumulative	**4**	1	1	1	1	N	4	4	**Quarterly progress report on the Budget Funding Plan**
KPI 45	Chapter 2	1	13	MFVT	15	9	6	Mr Donovan Block	N/A	Annual submission of the Adjustment budget to council by 28 February 2027	Adjustment Budget for 2024/25 FY was submitted on 28 February 2025 .	The Indicator reflects the adjustment budget approved by council within the legislative deadline as per applicable prescripts	Date of submission of Adjustment Budget	Annually	Non-cumulative	**Adjustment Budget submitted annually to Council by the 28 February 2027**	N/A	N/A	Adjustment Budget submitted to council by 28 February 2026	N/A	N	1	1	**Adjustment Budget document (Q3)**
KPI 46	Chapter 2	1	13	MFVT	15	9	6	Mr Donovan Block	N/A	Number of monthly section 71 reports submitted to Mayor, provincial and national treasury within 10 working days after month end	12 of Section 71 reports submitted during 2025/26 FY	The indicator reflects the submission of section 71 reports to the relevant stakeholders within the prescribed timeframe.	Number of section 71 reports	Monthly	Cumulative	**12**	3	3	3	3	N	12	12	**Proof of submission to Mayor and Go-Muni (Q1-Q4)**
KPI 47	Chapter 2	1	13	MFVT	15	9	6	Mr Donovan Block	N/A	Annual submission of the Mid-year Budget Report (section 72) to the Mayor by 25 January 2027	The Mid-year Budget Report for 2025/26 FY was submitted 27 January 2026	The indicator reflects the submission of section 72 reports to the relevant stakeholders within the prescribed timeframe	Date of submission of the Mid-year Budget Report	Annually	Non-cumulative	**Mid-year Budget report annually submitted to the Mayor by 25 January 2027**	N/A	N/A	Mid-year Budget report annually submitted to the Mayor by 25 January 2027	N/A	Y	1	1	**Mid-year Budget Report (Q3)**
KPI 48	Chapter 2	1	13	MFVT	15	9	6	Mr Donovan Block	N/A	Number of section 52 Reports submitted to the Mayor and Provincial Treasury by 30 June 2027	Number of 4 section 52 reports submitted during the 2025/26 FY	The indicator reflects the submission of section 52 reports to the relevant stakeholders within the prescribed timeframe	Number of section 52 reports	Quarterly	Cumulative	**4**	1	1	1	1	Y	4	4	**Section 52 Reports (Q1-Q4)**
KPI 49	Chapter 2	1	13	MFVT	15	9	6	Mr Donovan Block	N/A	Quarterly submission of Supply Chain Management reports submitted to the relevant stakeholders (Provincial and National Treasury) within 10 working days after each quarter by 30 June 2027	Date of submission of SCM reports for the 2025/26 FY Quarter 1 - September 2025 Quarter 2 - December 2025 Quarter 3 - March 2026 Quarter 4 - June 2026	Legislative requirement It refers to the process of regulerly submitting reports detailing the performance and activities related tothe municipality's Supply Chain Management (SCM) practices, typically including information on procurement, inventory management, logistics, and supplier performance, to relevant authorities or stakeholders within a set timeframe, often on a quarterly basis The indicator reflects the submission of Supply Chain reports to the relevant stakeholders within the prescribed timeframe.	Date of submission	Quarterly	Non-cumulative	**Submit Quarterly Supply Chain Management reports to the relevant stakeholders within 10 working days after each quarter by 30 June 2027**	Submit Quarterly Supply Chain Management report by 10 October 2026	Submit Quarterly Supply Chain Management report by 10 January 2027	Submit Quarterly Supply Chain Management report by 10 April 2027	Submit Quarterly Supply Chain Management report by 10 July 2027	N			**Quarterly Supply Chain Management Reports**
KPI 50	Chapter 2	1	13	MFVT	15	9	6	Mr Donovan Block	N/A	Percentage of Unauthorised, Irregular, Fruitless, and Wasteful Expenditure reduced by 30 June 2027	R299 768 160,13 of UIF & W Expenditure for 2025/26 Audit Outcomes	Monthly reporting of UIF& W to MPAC. They must investigate and depending on the outcome condone/condeme these expenses. The indicator reflects the decrease of UIF&W and the reporting to MPAC for necessary steps as prescribed by legislation.	Percentage of UIF &W Expenditure reduced	Monthly	Cumulative	**10%**	10%	10%	10%	10%	Y	10%	10%	**Monthly UIF & W Register Monthly UIF & W Report**

KPI 51	Chapter 2	1	13	MFVT	15	9	6	Mr Donovan Block	N/A	Number of Deviation Reports submitted monthly to Provincial Treasuty bu 30 June 2027	Number of 12 Deviation Reports submitted during the 2025/26 FY	The indicator reflects the municipality's management of deviations from the contracts that the municipality has in place with various service providers.	Number of Deviation Reports	Monthly	Cumulative	12	3	3	3	3	Y	12	12	Monthly Contract Register and Monthly Deviation Reports
KPI 52	Chapter 2	1	13	MFVT	15	3	2	Mr Donovan Block	N/A	Financial viability as expressed by the following ratio: Debt Coverage	A financial viability statement demonstrates a municipality's ability to be financially sustainable. Apply revenue enhancement strategy to strengthen the municipality's revenue base. Continue investigating new revenue strings.	The ratio measures the ability to cover debt service payments with own revenue to aid in determining the financial viability of the Municipality (SA8) - Local Government: Municipal Planning and Performance Management Regulations, 2001: Regulation 10 (g) General key performance indicators	Received revenue report on Total payments 30 days	Quarterly	Cumulative	30 days	30 days	30 days	30 days	30 days	Y	30 days	30 days	Ratio Report
KPI 53	Chapter 2	1	13	MFVT	15	3	2	Mr Donovan Block	N/A	Financial viability as expressed by the following ratio: Cost Coverage (excluding unspent conditional grants)	A financial viability statement demonstrates a municipality's ability to be financially sustainable. Apply revenue enhancement strategy to strengthen the municipality's revenue base. Continue investigating new revenue strings.	To calculate the ability to cover fixed cost with available cash to aid in determining the financial viability of the Municipality (SA8) - Local Government: Municipal Planning and Performance Management Regulations, 2001: Regulation 10 (g) General key performance indicators	Monthly actuals 1 - 3 Months	Quarterly	Cumulative	3 months	3 months	3 months	3 months	3 months	Y	3 months	3 months	Ratio Report
KPI 54	Chapter 2	1	13	MFVT	15	3	2	Mr Donovan Block	N/A	Financial viability as expressed by the following ratio: Outstanding Service Debtors to Revenue	A financial viability statement demonstrates a municipality's ability to be financially sustainable. Apply revenue enhancement strategy to strengthen the municipality's revenue base. Continue investigating new revenue strings.	To calculate the ratio of service debtor to service revenue to aid in determining the financial viability of the Municipality (SA8) - Local Government: Municipal Planning and Performance Management Regulations, 2001: Regulation 10 (g) General key performance indicators.	Level of Collection rate achieved	Quarterly	Cumulative	35%	10%	10%	10%	5%	Y	50%	50%	Ratio Report
KPI 55	Chapter 2	1	13	MFVT	15	9	6	Mr Donovan Block	N/A	Number of monthly bank reconciliation performed by 30 June 2027	Number of 12 bank reconciliation performed in the 2025/26 FY	Legislative requirement. Bank reconciliation is to ensure that a municipality's financial records are accurate and up to date. All deposit and payments reflecting in the bankstatement must be on the financial system. The indicator reflects performance of monthly bank reconciliations for internal and financial controls purposes.	Number of bank reconciliation performed	Monthly	Cumulative	12	3	3	3	3	Y	12	12	Monthly Bank Reconciliation Reports
KPI 56	Chapter 2	1	13	MFVT	15	9	6	Mr Donovan Block	N/A	Number of monthly creditors reconciliation performed by 30 June 2027	Number of 12 of creditors reconciliation performed during the 2025/26 FY	A monthly creditors reconciliation compares a business's internal records to a creditor's monthly statement. This process helps to identify discrepancies and errors. It will also give management and council information such, how much is outstanding, who is the municipality owing and for what. . The indicator reflects performance of monthly creditors reconciliations for internal and financial controls purposes.	Number of creditors reconciliation performed	Monthly	Cumulative	12	3	3	3	3	Y	12	12	Monthly Creditors Reconciliation Reports
KPI 57	Chapter 2	1	13	MFVT	15	9	6	Mr Donovan Block	N/A	Annual Financial Statements submitted to Auditor-General by 31 August 2027	Date of submission of Annual Financial Statements for the 2024/25 FY 05 October 2025	(1) The accounting officer of a municipality must for each financial year prepare an annual report and financial statements which fairly present the state of affairs of the municipality, its business, its financial results, its performance against predetermined objectives, including prescribed finance management performance indicators, and its financial position as at the end of the financial year.	Date of submission	Annually	Non-cumulative	Submit Annual Financial Statements to Auditor General by 31 August 2027	Submit Annual Financial Statements to Auditor General by 31 August 2027	N/A	N/A	N/A	Y	Submit Annual Financial Statements to Auditor General by 31 August 2028	Submit Annual Financial Statements to Auditor General by 31 August 2029	Acknowledgement Letter from Auditor General

HUMAN CAPITAL AND CLIENT SERVICES

No.	IDP	SO	PR	MKPA	NO	NDP	PSO	Responsible Employee	Budget	Key Performance Indicator	Baseline	Indicator Definition	Unit of measurement	Reporting Cycle	Indicator Calculator	Annual Target 2026/2027	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Multi- Year	2027/2028	2028/2029	Means of Verification/ POE
KPI 5	Chapter 2	5	14	MTOD	15	5	1	Mr Solomon George	83671	Percentage budget spent on implementation of workplace skills plan. (WSP) by 30 June 2027	0% budget spent during 2025/26 FY	Public Service employers in the national and provincial spheres of government are required in terms of Section 30 of the Skills Development Amendment Act to budget at least one percent [1%] of their payroll for the education and training of their employees measured against training budget. - Local Government: Municipal Planning and Performance Management Regulations, 2001: Regulation 10 (f) General key performance indicators	Percentage of budget spent on WSP	Quarterly	Cumulative	1%				1%	N	1%	1%	Budget Expenditure Reports (Q1-Q4)
KPI 59	Chapter 2	5	14	MTOD	15	9	6	Mr Solomon George	N/A	Number of Human Resource related policies reviewed and submitted to council for approval by 30 June 2027	Number of 23 policies reviewed and submitted to council for approval during the 2025/26	The indicator reflects the review and approval of all HR related policies and plans	Number of policies	Annually	Non-cumulative	26	-	-	-	26	N	26	26	Acknowledgement of receipt by council secretariat (Q4)
KPI 60	Chapter 2	5	14	MTOD	3	1	1	Mr Solomon George	N/A	Workplace Skills Plan Submitted to LGSETA by 30 April 2027	Workplace Skills Plan submitted to LGSETA on 30 April 2026	The indicator reflects the Submission of the WSP within the prescribed timeframe.	Date of submission to LGSETA	Annually	Non-cumulative	Submit the Workplace Skills Plan to LGSETA by 30 April 2027	N/A	N/A	N/A	Submission of Workplace Skills Plan by 30 April 2027	N	Submission of Workplace Skills Plan by 30 April 2028	Submission of Workplace Skills Plan by 30 April 2029	Acknowlegement Letter from LGSETA (Q4)
KPI 61	Chapter 2	5	14	MTOD	3	1	1	Mr Solomon George	N/A	The number of people from employment equity target groups employed in the three highest levels of management in compliance with a municipality's approved employment equity plan.	Employment Equity Report submitted to Department of Employment and Labour on 15 January 2027	The municipality have 3 Section 54 position, 2 is filled by male and 1 is currently vacant	Date of submission to Department of Employment and Labour	Annually	Non-cumulative	Submit the Employment Equity Report to Department of Employment and Labour by 15 January 2027	N/A	N/A	Submission of Employment Equity Report to Department of Employment and Labour by 15 January 2027	N/A	N	Submission of Employment Equity Report to Department of Employment and Labour by 15 January 2028	Submission of Employment Equity Report to Department of Employment and Labour by 15 January 2029	Acknowledgement Letter from Department of Employment and Labour (Q4)

KPI 62	Chapter 2	5	14	MTOD	3	1	1	Mr Solomon George	N/A	Employment Equity Report submitted to Department of Employment and Labour by 15 January 2027	Employment Equity Report submitted to Department of Employment and Labour on 15 January 2027	The indicator reflects the Submission of the Annual Employment equity plan within the prescribed timeframe.	Date of submission to Department of Employment and Labour	Annually	Non-cumulative	Submit the Employment Equity Report to Department of Employment and Labour by 15	N/A	N/A	Submission of Employment Equity Report to Department of Employment and Labour by 15 January	N/A	N	Submission of Employment Equity Report to Department of Employment and Labour by 15 January	Submission of Employment Equity Report to Department of Employment and Labour by 15 January	**Acknowledgement Letter from Department of Employment and Labour (Q4)**
KPI 63	Chapter 2	5	14	MTOD	3	1	1	Mr Solomon George	N/A	Submission of Quarterly Employment Equity Plans to Departments of Labor & STATS SA	Employment Equity Report submitted to Department of Employment and Labour on 15 January 2026	The indicator reflects the Submission of the quarterly Employment equity plan within the prescribed timeframe	Submission of Quarterly Employment equity report	Quarterly	Cumulative	**4**	1	1	1	1		4	4	**Quarterly Employment equity report**
KPI 64	Chapter 2	5	14	MTOD	3	5	1	Mr Solomon George	647882,328	Number of employees trained as per the Workplace Skills Plan by 30 June 2027.	Number of 99 employees trained during the 2025/26 FY	The indicator reflects the actual number of employee attended training and budget spent against the Workplace Skills Plan	Number of employees trained	Quarterly	Cumulative	**35**	10	10	10	5	N	40	50	**Invitation to training (Q1-Q4) Attendance Registers (Q1-Q4) Training Reports (Q1-Q4)**
KPI 65	Chapter 2	5	14	MTOD	15	1	1	Mr Solomon George	N/A	Number of reports on monthly Salary and Third-Party Reconciliations submitted to the Municipal Manager by 30 June 2027.	Number of 3 reports submitted during the 2025/26 FY	Budget is the baseline when salaries and third parties are captured on the financial system. The salaries on the system should agree 100% to the approved budget salaries per department. The indicator reflects the review of monthly salary and third-party payments reconciliations.	Number of reports	Monthly	Cumulative	**24**	6	6	6	6	N	24	24	**Monthly Third-party Reconciliations Reports (Q1-Q4)**
KPI 66	Chapter 2	5	14	MTOD	15	1	1	Mr Solomon George	N/A	Number of Leave of Absence Reports submitted to the Municipal Manager by 30 June 2027	Number of 12 reports submitted during the 2025/265 FY	It was found that employees exploited the sick leave system. 2 days without a medical certificate within the cycle of 8 weeks. The indicator reflects the intention of the municipality to manage leave of absence as per the Collective Agreement.	Number of Leave of Absence Reports	Monthly	Cumulative	**12**	3	3	3	3	-	12	12	**Monthly Leave of Absence Reports, Monthly Leave Reconciliations Signed of by Leave Clerk an HR manager**
KPI 67	Chapter 2	5	14	MTOD	15	9	5	Mr Solomon George	OPEX	Number of Ordinary Council Meeting held by 30 June 2027	Number of 9 council meetings held during 2024/25 FY	The indicator reflects ordinary council meetings held within the 2025/26 Financial Year.	Number of council meetings held	Quarterly	Cumulative	**4**	1	1	1	1	N	4	4	**Council Notices (Q1-Q4) Council Agenda (Q1-Q4) Council Resolution Register (Q1-Q4) Minutes and attendance registers (Q1-Q4)**
KPI 68	Chapter 1	5	14	MTOD	15	9	5	Mr Solomon George	OPEX	Number of EXCO meetings held by 30 June 2027	Number of 4 EXCO meetings held during 2025/26	The indicator reflects ordinary EXCO meetings held within the 2025/26 Financial Year.	Number of EXCO meetings held	Quarterly	Cumulative	**4**	1	1	1	1	N	4	4	**MAYCO Notices (Q1-Q4) MAYCO Agenda (Q1-Q4) Minutes and attendance registers (Q1-Q4)**

KPI 69	Chapter 1	5	14	MTOD	15	9	5	Mr Solomon George	OPEX	Number of Portfolio Committee meetings held by 30 June 2027	Number of 4 Portfolio Committee meetings held during 2025/26 FY	The indicator reflects ordinaryPortfolio Committee meetings held within the 2025/26 Financial Year.	Number of Portfolio Committee meetings held	Quarterly	Cumulative	12	3	3	3	3	N	12	12	Potfolio Committee Notices (Q1-Q4) Portfolio Committee Agendas (Q1-Q4) Minutes and attendance registers (Q1-Q4)
KPI 70	Chapter 1	5	14	MTOD	15	9	5	Mr Solomon George	OPEX	Number of MPAC meetings held by 30 June 2027	Number of 4 MPAC meetings held during 2025/26 FY	The indicator reflects MPAC meetings held	Number of MPAC meetings held	Quarterly	Cumulative	4	1	1	1	1	-	4	4	MPAC Notices (Q1-Q4) MPAC Agendas (Q1-Q4) Minutes and attendance registers (Q1-Q4)
KPI 71	Chapter 2	5	14	MTOD	15	9	5	Mr Solomon George	N/A	Number of Litigation Reports submitted to the Municipal Manager by 30 June 2027	1 of reports submitted during the 2025/26 FY	The indicator reflects the number of reductions of court cases held. The municipality aims to reduce this case as it includes financial implications.	Number of Litigation Reports	Quarterly	Cumulative	4	1	1	1	1	N	4	4	Quarterly Litigation Reports
KPI 72	Chapter 2	5	14	MTOD	15	6	4	Mr Solomon George	27118	Number of Routine Medical Check up conducted on employees by 30 June 2027	One medical check ups was done on employees for the 2025/26 FY	Take essential staff for routine medical check ups. OHS must ensure that medical reports from the doctor must be discussed with the staff member. Example, when drugs were found in employees test, he/she must be assisted by making appointments to sent such a person for rehab, those that needs to take the prescribtions to the local clinic must be advised to do so. OHS must follow up with these staff members on a monthly basis to monitor their medical situation. The indicator reflects the number of improved occupational health and safety related cases.	Number of medical check ups	Bi-annual	Cumulative	2	N/A	1	N/A	1	N	2	2	Bi-annual Medical checks Reports
KPI 73	Chapter 1	5	14	MTOD	15	9	5	Mr Solomon George	N/A	Number of Local Labour Forum Meetings held by 30 June 2027	Number of 1 LLF meetings held during 2025/26 FY	The indicator reflects the number of Local Labour Forum meetings held	Number of Local Labour Forum meetings	Monthly	Cumulative	12	3	3	3	3	N	12	12	Meeting Notices, Attendance Registers, Agendas,Minutes, Resolution Register
KPI 74	Chapter 2	5	14	MTOD	15	6	4	Mr Solomon George	N/A	Number of Injury on Duty Reports submitted to the Municipal Manager by 30 June 2027	4 reports submitted during the 2025/26 FY	Employee wellnes programs should be held quarterly, to make employees aware of their safety at work and how to protect themselves against injuries they could have avoided. The indicator reflects the number of injuries on duty incidents reported	Number of Injury on Duty Reports	Quarterly	Cumulative	4	1	1	1	1	-	4	4	Injury on Duty Reports (Q1 - Q4)

Alignment Tables

IDP Strategic Objectives (SO)	Code
To improve and maintain current basic service delivery through specific infrastructural development projects	SO1
To promote a safe and healthy environment through the protection of our natural resources	SO2
To create an enabling environment for social development and economic growth	SO3
To grow the revenue base of the municipality	SO4
To structure and manage the municipal administration to ensure efficient service delivery	SO5
To encourage the involvement of communities in the matters of local government, through the promotion of open channels of communication	SO6

IDP Pre-determined Objective (PR)	Code
Water	PDO01
Sanitation	PDO02
Integrated Human Settlements	PDO03
Roads and Storm Water Management	PDO04
Electricity	PDO05
Environmental Conservation	PDO06
Disaster Management	PDO07
Decent employment opportunities and job creation	PDO08
Youth development	PDO09
Rural development	PDO10
Opportunities for women and people living with disability	PDO11
HIV/Aids awareness	PDO12
Sound Financial Planning	PDO13
Institutional capacity building	PDO14
Ward committees System	PDO15
Responsive and accountable system of Local Government	PDO16

National KPA (NKPA)	Code
Basic Service Delivery	BSD
Local Economic Development	LED
Municipal Financial Viability and Transformation	MFVT
Municipal Transformation and Organisational Development	MTOD
Good Governance and Public Participation	GGPP

Municipal KPA (MKPA)	Code
Basic Service Delivery	BSD
Local Economic Development	LED
Municipal Financial Viability and Transformation	MFVT
Municipal Transformation and Organisational Development	MTOD
Good Governance and Public Participation	GGPP

NDP Objectives (NDP)	Code
Economy and Employment	NDP01
Economic Infrastructure	NDP02
Environmental Sustainability and resilience	NDP03
Transforming Human Settlements	NDP04
Improving education, training and innovation	NDP05
Health care for all	NDP06
Social protection	NDP07
Building safer Communities	NDP08
Building a capable and development state	NDP09
Fighting corruption	NDP10
National building and social cohesion	NDP11

National Outcome (NO)	Code
No poverty	NO01
No hunger	NO02
Good jobs and economic growth	NO03
Sustainable cities & communities	NO04
Renewable energy	NO05
Climate change	NO06
Responsible consumption	NO07
Quality education	NO08
Good health	NO09
Gender equality	NO10
Reduced inequalities	NO11
Peace & justice	NO12
Clean water & sanitation	NO13
Innovation & infrastructure	NO14
Partnerships for the achievement of the goals	NO15

Provincial Strategic Outcomes (PSO)	Code
Creating opportunities for growth and jobs	PSO1
Enable a resilient, sustainable, quality and inclusive living environment	PS02
Improving education outcomes and opportunities for youth development	PSO3
Increase wellness, safety and tackling social skills	PSO4
High speed broadband infrastructure	PSO5
Embed good governance and integrated service delivery through partnerships and spatial alignment	PSO6

NC084 !Kheis - Table A1 Budget Summary

Description	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
R thousands	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Financial Performance										
Property rates	–	5 805	5 634	10 964	10 964	10 964	5 831	11 370	11 748	12 121
Service charges	9 365	11 090	12 655	16 855	16 855	16 855	9 558	17 479	18 054	18 633
Investment revenue	35	70	44	375	375	375	234	389	401	414
Transfer and subsidies - Operational	38 735	40 095	42 426	42 717	42 717	42 717	40 090	42 053	42 834	44 896
Other own revenue	15 906	9 037	(16 436)	14 808	14 808	14 808	8 205	15 122	15 621	16 024
Total Revenue (excluding capital transfers and contributions)	64 041	66 097	44 322	85 719	85 719	85 719	63 918	86 412	88 659	92 089
Employee costs	30 255	31 674	32 961	39 661	39 648	39 648	30 432	40 678	41 920	43 365
Remuneration of councillors	4 600	4 747	5 027	5 007	5 007	5 007	4 631	5 007	5 173	5 338
Depreciation and amortisation	4 314	14 237	11 179	8 719	8 719	8 719	66	9 047	9 352	9 033
Interest	3 214	4 481	6 810	–	–	–	–	–	–	–
Inventory consumed and bulk purchases	1 700	2 014	1 916	2 363	2 513	2 513	657	2 606	2 692	2 770
Transfers and subsidies	(3 248)	(4 591)	(2 826)	35	35	35	–	35	37	38
Other expenditure	10 535	21 432	43 278	27 063	27 982	27 982	3 906	27 487	29 836	16 565
Total Expenditure	51 371	73 994	98 345	82 850	83 906	83 906	39 692	84 861	89 010	77 108
Surplus/(Deficit)	12 670	(7 897)	(54 022)	2 869	1 813	1 813	24 226	1 551	(351)	14 980
Transfers and subsidies - capital (monetary allocations)	11 763	13 589	–	–	21 979	21 979	10 368	25 072	12 910	13 176
Transfers and subsidies - capital (in-kind)	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	24 433	5 692	(54 022)	2 869	23 792	23 792	34 594	26 623	12 559	28 156
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) for the year	24 433	5 692	(54 022)	2 869	23 792	23 792	34 594	26 623	12 559	28 156
Capital expenditure & funds sources										
Capital expenditure	7 535	(18 160)	(3 717)	24 479	22 554	22 554	5 629	25 072	12 910	13 176
Transfers recognised - capital	10 407	(16 406)	618	21 979	21 979	21 979	5 629	25 072	12 910	13 176
Borrowing	–	(2 904)	–	–	–	–	–	–	–	–
Internally generated funds	1 064	–	–	–	575	575	–	–	–	–
Total sources of capital funds	11 471	(19 310)	618	21 979	22 554	22 554	5 629	25 072	12 910	13 176
Financial position										
Total current assets	14 749	(31 200)	(23 380)	55 616	61 091	61 091	27 585	39 903	81 945	90 126
Total non current assets	(26 448)	49 905	1 935	334 112	332 187	332 187	45 197	331 106	3 558	4 143
Total current liabilities	16 450	44 408	56 960	145 587	126 984	126 984	22 790	67 690	74 080	67 285
Total non current liabilities	(1 543)	(1 691)	(1 406)	3 791	3 791	3 791	–	1 800	–	–
Community wealth/Equity	(21 440)	(22 186)	22 812	269 649	270 879	270 879	44 037	302 647	12 588	28 201
Cash flows										
Net cash from (used) operating	39 681	24 777	56 285	(3 193)	(2 193)	(2 193)	(44 714)	21 804	7 306	5 852
Net cash from (used) investing	6 523	41 170	44 949	(4 553)	(2 053)	(2 053)	28 126	(25 072)	(12 910)	(13 176)
Net cash from (used) financing	–	–	–	–	–	–	–	–	–	–
Cash/cash equivalents at the year end	51 058	70 867	105 977	(7 129)	(2 399)	(2 399)	(16 614)	(1 484)	(7 088)	(14 412)
Cash backing/surplus reconciliation										
Cash and investments available	51 058	70 867	105 977	(7 129)	(2 399)	(2 399)	(16 614)	(1 484)	(7 088)	(14 412)
Application of cash and investments	(506)	(5 762)	(10 040)	33 585	12 606	12 606	(4 243)	(25 124)	1 136	1 172
Balance - surplus (shortfall)	51 565	76 629	116 017	(40 714)	(15 005)	(15 005)	(12 371)	23 640	(8 224)	(15 584)
Asset management										
Asset register summary (WDV)	(26 448)	49 909	1 939	332 060	330 135	330 135		328 953	3 558	4 143
Depreciation	4 314	14 237	11 179	8 719	8 719	8 719		9 047	9 352	9 033
Renewal and Upgrading of Existing Assets	(2 525)	(31 514)	618	24 479	22 554	22 554		25 072	12 910	13 176
Repairs and Maintenance	70	295	32	747	877	877		878	908	863

Free services										
Cost of Free Basic Services provided	–	(106)	828	(5 136)	(5 136)	(5 136)		2 223	(5 326)	(5 502)
Revenue cost of free services provided	–	–	1 443	(1 875)	(1 875)	(1 875)		(2 223)	(1 945)	(2 009)
Households below minimum service level										
Water:	–	–	–	–	–	–		–	–	–
Sanitation/sewerage:	–	–	–	–	–	–		–	–	–
Energy:	–	–	–	–	–	–		–	–	–
Refuse:	–	–	–	–	–	–		–	–	–

NC084 !Kheis - Table A2 Budgeted Financial Performance (revenue and expenditure by functional classification)

Functional Classification Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Revenue - Functional										
Governance and administration		**52 437**	**59 814**	**18 719**	**58 679**	**70 658**	**70 658**	**70 685**	**72 854**	**75 630**
Executive and council		–	–	–	–	–	–	–	–	–
Finance and administration		52 437	59 814	18 719	58 679	70 658	70 658	70 685	72 854	75 630
Internal audit		–	–	–	–	–	–	–	–	–
Community and public safety		**954**	**1 045**	**994**	**1 101**	**1 101**	**1 101**	**1**	**1**	**1**
Community and social services		954	1 045	994	1 101	1 101	1 101	1	1	1
Sport and recreation		–	–	–	–	–	–	–	–	–
Public safety		–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–
Economic and environmental services		**2 011**	**107**	**3 105**	**411**	**411**	**411**	**227**	**234**	**242**
Planning and development		2 000	–	3 059	–	–	–	–	–	–
Road transport		10	107	46	411	411	411	227	234	242
Environmental protection		–	–	–	–	–	–	–	–	–
Trading services		**20 402**	**18 720**	**21 505**	**25 527**	**35 527**	**35 527**	**39 471**	**27 344**	**28 220**
Energy sources		–	–	–	–	–	–	–	–	–
Water management		9 290	6 285	7 529	10 005	20 005	20 005	23 375	10 716	11 060
Waste water management		3 853	4 573	5 111	6 366	6 366	6 366	6 601	6 819	7 037
Waste management		7 258	7 863	8 864	9 156	9 156	9 156	9 495	9 809	10 122
Other	4	–	–	–	–	–	–	–	–	–
Total Revenue - Functional	2	**75 804**	**79 686**	**44 322**	**85 719**	**107 698**	**107 698**	**110 384**	**100 433**	**104 093**
Expenditure - Functional	-									
Governance and administration		**41 608**	**44 374**	**57 788**	**48 320**	**50 325**	**50 325**	**52 237**	**53 914**	**50 499**
Executive and council		8 452	15 381	14 000	10 989	11 175	11 175	11 227	11 600	11 722
Finance and administration		33 157	28 993	43 788	37 331	39 150	39 150	41 010	42 314	38 777
Internal audit		–	–	–	–	–	–	–	–	–
Community and public safety		**1 153**	**1 165**	**1 170**	**1 359**	**1 403**	**1 403**	**1 469**	**1 518**	**1 566**
Community and social services		1 153	1 165	1 170	1 359	1 403	1 403	1 469	1 518	1 566
Sport and recreation		–	(1)	–	–	–	–	–	–	–
Public safety		–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–
Economic and environmental services		**621**	**664**	**1 762**	**1 236**	**1 237**	**1 237**	**1 263**	**1 304**	**1 346**
Planning and development		599	643	1 123	1 033	1 034	1 034	1 052	1 087	1 122
Road transport		22	21	639	203	203	203	211	217	224
Environmental protection		–	–	–	–	–	–	–	–	–
Trading services		**15 646**	**28 073**	**37 786**	**31 974**	**30 979**	**30 979**	**29 892**	**32 273**	**23 697**
Energy sources		2 508	3 593	2 798	3 708	3 708	3 708	4 216	4 355	4 494
Water management		8 800	11 265	16 264	14 115	13 006	13 006	12 184	13 930	9 764
Waste water management		1 611	6 730	7 304	7 390	7 490	7 490	7 004	7 254	5 645

Waste management		2 727	6 484	11 420	6 760	6 775	6 775	6 488	6 734	3 794
Other	4	–	–	–	–	–	–	–	–	–
Total Expenditure - Functional	3	**59 028**	**74 276**	**98 505**	**82 889**	**83 944**	**83 944**	**84 861**	**89 010**	**77 108**
Surplus/(Deficit) for the year		**16 776**	**5 410**	**(54 183)**	**2 830**	**23 753**	**23 753**	**25 523**	**11 423**	**26 984**

NC084 !Kheis - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)

Vote Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Revenue by Vote	1									
Vote 1 - MUNICIPAL MANAGER		–	–	–	–	–	–	–	–	–
Vote 2 - CORPORATE SERVICE		–	–	–	–	–	–	–	–	–
Vote 3 - FINANCIAL MANAGEMENT SERVICES		66 658	77 699	39 303	84 619	106 598	106 598	110 384	100 433	104 093
Vote 4 - COMMUNITY SERVICES		3 416	1 988	5 019	1 100	1 100	1 100	1 100	1 136	1 172
Vote 5 - TECHNICAL SERVICES		5 729	–	–	–	–	–	–	–	–
Vote 6 - EXECUTIVE AND COUNCIL		–	–	–	–	–	–	–	–	–
Vote 7 - STRATEGIC PLANNING		–	–	–	–	–	–	–	–	–
Vote 8 - [NAME OF VOTE 8]		–	–	–	–	–	–	–	–	–
Vote 9 - [NAME OF VOTE 9]		–	–	–	–	–	–	–	–	–
Vote 10 - [NAME OF VOTE 10]		–	–	–	–	–	–	–	–	–
Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–	–	–
Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–	–	–
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–	–	–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–	–	–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–
Total Revenue by Vote	2	**75 804**	**79 686**	**44 322**	**85 719**	**107 698**	**107 698**	**111 484**	**101 569**	**105 265**
Expenditure by Vote ***to be appropriated***	1									
Vote 1 - MUNICIPAL MANAGER		984	874	661	3 232	3 274	3 274	3 406	3 521	3 380
Vote 2 - CORPORATE SERVICE		6 207	6 372	6 400	8 093	8 273	8 273	8 599	8 783	9 167
Vote 3 - FINANCIAL MANAGEMENT SERVICES		16 670	18 583	43 126	30 160	31 725	31 725	31 600	34 082	21 212
Vote 4 - COMMUNITY SERVICES		9 473	9 766	11 957	5 352	5 398	5 398	5 656	5 843	6 010
Vote 5 - TECHNICAL SERVICES		17 599	23 492	21 896	27 260	26 336	26 336	26 722	27 610	27 875
Vote 6 - EXECUTIVE AND COUNCIL		7 495	14 546	13 342	7 759	7 905	7 905	7 825	8 083	8 342
Vote 7 - STRATEGIC PLANNING		–	–	–	–	–	–	–	–	–
Vote 8 - [NAME OF VOTE 8]		–	–	–	–	–	–	–	–	–
Vote 9 - [NAME OF VOTE 9]		–	–	–	–	–	–	–	–	–
Vote 10 - [NAME OF VOTE 10]		–	–	–	–	–	–	–	–	–
Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–	–	–
Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–	–	–
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–	–	–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–	–	–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–
Total Expenditure by Vote	2	**58 429**	**73 633**	**97 383**	**81 855**	**82 910**	**82 910**	**83 808**	**87 923**	**75 987**
Surplus/(Deficit) for the year	2	**17 375**	**6 053**	**(53 060)**	**3 863**	**24 787**	**24 787**	**27 676**	**13 646**	**29 278**

NC084 !Kheis - Table A4 Budgeted Financial Performance (revenue and expenditure)

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Revenue											
Exchange Revenue											
Service charges - Electricity	2	-	-	-	-	-	-	-	-	-	-
Service charges - Water	2	3 505	4 137	4 654	7 181	7 181	7 181	3 231	7 446	7 691	7 938
Service charges - Waste Water Management	2	2 444	2 868	3 288	4 066	4 066	4 066	2 611	4 216	4 356	4 495
Service charges - Waste Management	2	3 416	4 086	4 713	5 609	5 609	5 609	3 716	5 816	6 008	6 200
Sale of Goods and Rendering of Services	2	841	540	402	858	858	858	298	865	894	922
Agency services	2	10	107	–	–	–	–	–	–	–	–
Interest		-	–	–	–	–	–	–	–	–	–
Interest earned from Receivables	2	6 672	7 400	7 516	9 308	9 308	9 308	6 955	9 652	9 971	10 290
Interest earned from Current and Non Current Assets	2	35	70	44	375	375	375	234	389	401	414
Dividends	2	-	–	–	–	–	–	–	–	–	–
Rent on Land	2	15	7	25	23	23	23	552	23	24	25
Rental from Fixed Assets	2	168	261	255	1 999	1 999	1 999	234	2 084	2 153	2 222
Licence and permits	2	0	181	121	475	475	475	55	272	281	193
Special rating levies	2	-	–	–	–	–	–	–	–	–	–
Construction Contract Revenue	2	-	–	–	–	–	–	–	–	–	–
Development Charges	2	-	–	–	–	–	–	–	–	–	–
Operational Revenue	2	117	275	(27 685)	497	497	497	24	515	532	549
Non-Exchange Revenue											
Property rates	2	-	5 805	5 634	10 964	10 964	10 964	5 831	11 370	11 748	12 121
Surcharges and Taxes	2	7 933	–	2 759	–	–	–	–	–	–	–
Fines, penalties and forfeits	2	-	–	–	–	–	–	–	–	–	–
Licences or permits	2	-	–	–	–	–	–	–	–	–	–
Transfer and subsidies - Operational	2	38 735	40 095	42 426	42 717	42 717	42 717	40 090	42 053	42 834	44 896
Interest	2	4	4	3	1 649	1 649	1 649	2	1 710	1 766	1 822
Fuel Levy	2	-	–	–	–	–	–	–	–	–	–
Operational Revenue	2	-	–	–	–	–	–	–	–	–	–
Gains on disposal of Assets	2	145	263	169	–	–	–	84	–	–	–
Other Gains	2	-	–	–	–	–	–	–	–	–	–
Discontinued Operations		-	–	–	–	–	–	–	–	–	–
Total Revenue (excluding capital transfers and contributions)		**64 041**	**66 097**	**44 322**	**85 719**	**85 719**	**85 719**	**63 918**	**86 412**	**88 659**	**92 089**
Expenditure											
Employee related costs	2	30 255	31 674	32 961	39 661	39 648	39 648	30 432	40 678	41 920	43 365
Remuneration of councillors	2	4 600	4 747	5 027	5 007	5 007	5 007	4 631	5 007	5 173	5 338
Bulk purchases - electricity	2	-	–	–	–	–	–	–	–	–	–
Inventory consumed	2,8	1 700	2 014	1 916	2 363	2 513	2 513	657	2 606	2 692	2 770
Debt impairment	2,3	112	8 540	30 031	12 871	12 871	12 871	–	11 691	13 516	–
Depreciation and amortisation	2	4 314	14 237	11 179	8 719	8 719	8 719	66	9 047	9 352	9 033
Interest	2	3 214	4 481	6 810	–	–	–	–	–	–	–
Contracted services	2	2 715	1 661	1 576	3 452	3 928	3 928	349	4 023	4 157	4 132
Transfers and subsidies	2	(3 248)	(4 591)	(2 826)	35	35	35	–	35	37	38
Irrecoverable debts written off	2	-	–	–	–	–	–	–	–	–	–
Operational costs	2	7 709	11 231	11 670	10 740	11 183	11 183	3 557	11 773	12 163	12 433
Losses on disposal of Assets	2	-	–	–	–	–	–	–	–	–	–
Other Losses	2	-	–	–	–	–	–	–	–	–	–
Total Expenditure		**51 371**	**73 994**	**98 345**	**82 850**	**83 906**	**83 906**	**39 692**	**84 861**	**89 010**	**77 108**
Surplus/(Deficit)		**12 670**	**(7 897)**	**(54 022)**	**2 869**	**1 813**	**1 813**	**24 226**	**1 551**	**(351)**	**14 980**
Transfers and subsidies - capital (monetary allocations)	6	11 763	13 589	–	–	21 979	21 979	10 368	25 072	12 910	13 176
Transfers and subsidies - capital (in-kind)	6	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions		**24 433**	5 692	(54 022)	**2 869**	**23 792**	**23 792**	34 594	**26 623**	**12 559**	**28 156**

Income Tax		–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after income tax		**24 433**	5 692	(54 022)	2 869	23 792	23 792	34 594	26 623	12 559	28 156
Share of Surplus/Deficit attributable to Joint Venture		–	–	–	–	–	–	–	–	–	–
Share of Surplus/Deficit attributable to Minorities		–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) attributable to municipality		**24 433**	5 692	(54 022)	2 869	23 792	23 792	34 594	26 623	12 559	28 156
Share of Surplus/Deficit attributable to Associate	7	–	–	–	–	–	–	–	–	–	–
Intercompany/Parent subsidiary transactions		–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) for the year	1	**24 433**	**5 692**	**(54 022)**	**2 869**	**23 792**	**23 792**	**34 594**	**26 623**	**12 559**	**28 156**

NC084 !Kheis - Table A5 Budgeted Capital Expenditure by vote, functional classification and funding

Vote Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Capital expenditure - Vote											
Multi-year expenditure ***to be appropriated***	2										
Vote 1 - MUNICIPAL MANAGER		–	–	–	–	–	–	–	–	–	–
Vote 2 - CORPORATE SERVICE		–	–	–	–	–	–	–	–	–	–
Vote 3 - FINANCIAL MANAGEMENT SERVICES		(3 519)	363	–	–	–	–	–	–	–	–
Vote 4 - COMMUNITY SERVICES		–	–	–	–	–	–	–	–	–	–
Vote 5 - TECHNICAL SERVICES		8 233	(19 310)	618	24 479	22 554	22 554	5 629	25 072	12 910	13 176
Vote 6 - EXECUTIVE AND COUNCIL		–	–	–	–	–	–	–	–	–	–
Vote 7 - STRATEGIC PLANNING		–	–	–	–	–	–	–	–	–	–
Vote 8 - [NAME OF VOTE 8]		–	–	–	–	–	–	–	–	–	–
Vote 9 - [NAME OF VOTE 9]		–	–	–	–	–	–	–	–	–	–
Vote 10 - [NAME OF VOTE 10]		–	–	–	–	–	–	–	–	–	–
Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–	–	–	–
Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–	–	–	–
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–	–	–	–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–	–	–	–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–	–
Capital multi-year expenditure sub-total		**4 714**	**(18 947)**	**618**	**24 479**	**22 554**	**22 554**	**5 629**	**25 072**	**12 910**	**13 176**
Single-year expenditure ***to be appropriated***	2										
Vote 1 - MUNICIPAL MANAGER		–	–	–	–	–	–	–	–	–	–
Vote 2 - CORPORATE SERVICE		–	–	–	–	–	–	–	–	–	–
Vote 3 - FINANCIAL MANAGEMENT SERVICES		–	–	–	–	–	–	–	–	–	–
Vote 4 - COMMUNITY SERVICES		–	–	–	–	–	–	–	–	–	–
Vote 5 - TECHNICAL SERVICES		2 820	787	(4 335)	–	–	–	–	–	–	–
Vote 6 - EXECUTIVE AND COUNCIL		–	–	–	–	–	–	–	–	–	–
Vote 7 - STRATEGIC PLANNING		–	–	–	–	–	–	–	–	–	–
Vote 8 - [NAME OF VOTE 8]		–	–	–	–	–	–	–	–	–	–
Vote 9 - [NAME OF VOTE 9]		–	–	–	–	–	–	–	–	–	–
Vote 10 - [NAME OF VOTE 10]		–	–	–	–	–	–	–	–	–	–
Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–	–	–	–
Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–	–	–	–
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–	–	–	–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–	–	–	–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–	–
Capital single-year expenditure sub-total		**2 820**	**787**	**(4 335)**	–	–	–	–	–	–	–
Total Capital Expenditure - Vote	3,7	**7 535**	**(18 160)**	**(3 717)**	**24 479**	**22 554**	**22 554**	**5 629**	**25 072**	**12 910**	**13 176**

Capital Expenditure - Functional											
Governance and administration		**(3 519)**	**363**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Executive and council		–	–	–	–	–	–	–	–	–	–
Finance and administration		(3 519)	363	–	–	–	–	–	–	–	–
Internal audit		–	–	–	–	–	–	–	–	–	–
Community and public safety		**2 088**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Community and social services		–	–	–	–	–	–	–	–	–	–
Sport and recreation		2 088	–	–	–	–	–	–	–	–	–
Public safety		–	–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–	–
Economic and environmental services		**(417)**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Planning and development		–	–	–	–	–	–	–	–	–	–
Road transport		(417)	–	–	–	–	–	–	–	–	–
Environmental protection		–	–	–	–	–	–	–	–	–	–
Trading services		**9 383**	**(18 524)**	**(3 717)**	**24 479**	**22 554**	**22 554**	**5 629**	**25 072**	**12 910**	**13 176**
Energy sources		–	–	–	–	–	–	–	–	–	–
Water management		1 880	(2 904)	–	21 979	19 466	19 466	5 629	25 072	12 910	13 176
Waste water management		–	417	(4 335)	2 500	3 088	3 088	–	–	–	–
Waste management		7 503	(16 036)	618	–	–	–	–	–	–	–
Other		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total Capital Expenditure - Functional	3,7	**7 535**	**(18 160)**	**(3 717)**	**24 479**	**22 554**	**22 554**	**5 629**	**25 072**	**12 910**	**13 176**
Funded by:											
National Government		10 407	(16 406)	618	21 979	21 979	21 979	5 629	25 072	12 910	13 176
Provincial Government		–	–	–	–	–	–	–	–	–	–
District Municipality		–	–	–	–	–	–	–	–	–	–
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		–	–	–	–	–	–	–	–	–	–
Transfers recognised - capital	4	**10 407**	**(16 406)**	**618**	**21 979**	**21 979**	**21 979**	**5 629**	**25 072**	**12 910**	**13 176**
Borrowing	6	–	(2 904)	–	–	–	–	–	–	–	–
Internally generated funds		1 064	–	–	–	575	575	–	–	–	–
Total Capital Funding	7	**11 471**	**(19 310)**	**618**	**21 979**	**22 554**	**22 554**	**5 629**	**25 072**	**12 910**	**13 176**

NC084 !Kheis - Table A6 Budgeted Financial Position

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
R thousand		**Audited Outcome**	**Audited Outcome**	**Audited Outcome**	**Original Budget**	**Adjusted Budget**	**Full Year Forecast**	**Pre-audit outcome**	**Budget Year 2026/27**	**Budget Year +1 2027/28**	**Budget Year +2 2028/29**
ASSETS											
Current assets											
Cash and cash equivalents	1	4 921	4 743	6 336	(14 354)	(10 199)	(10 199)	25 354	(29 095)	64 461	48 438
Short term Investments	2	–	–	–	–	–	–	–	–	–	–
Trade and other receivables from exchange transactions	3	6 617	(27 614)	(27 841)	32 255	32 255	32 255	910	53 184	17 175	28 969
Receivables from non-exchange transactions	3	831	(7 009)	(6 493)	18 614	18 614	18 614	(373)	14 788	1 863	14 315
Current portion of non-current receivables	4	875	875	875	1 014	1 014	1 014	–	1 064	55	57
Inventory	5	200	199	305	(1 117)	233	233	107	255	(1 308)	(1 342)
VAT	6	1 305	(2 393)	3 439	19 470	19 470	19 470	1 588	–	–	–
Other current assets	7	–	–	–	(265)	(295)	(295)	–	(291)	(301)	(311)
Total current assets		**14 749**	**(31 200)**	**(23 380)**	**55 616**	**61 091**	**61 091**	**27 585**	**39 903**	**81 945**	**90 126**

Non current assets											
Investments	8	–	–	–	–	–	–	–	–	–	–
Investment property	9	–	–	–	–	–	–	–	–	–	–
Property, plant and equipment	10	(26 549)	49 808	1 838	332 060	330 135	330 135	45 201	328 953	3 558	4 143
Biological assets	11	101	101	101	–	–	–	–	–	–	–
Living and non-living resources	12	–	–	–	–	–	–	–	–	–	–
Heritage assets	13	–	–	–	–	–	–	–	–	–	–
Intangible assets	14	–	–	–	–	–	–	–	–	–	–
Trade and other receivables from exchange transactions	15	–	(4)	(4)	2 053	2 053	2 053	(4)	2 153	–	–
Non-current receivables from non-exchange transactions	15	–	–	–	–	–	–	–	–	–	–
Other non-current assets	16	–	–	–	–	–	–	–	–	–	–
Total non current assets		**(26 448)**	**49 905**	**1 935**	**334 112**	**332 187**	**332 187**	**45 197**	**331 106**	**3 558**	**4 143**
TOTAL ASSETS		**(11 699)**	**18 705**	**(21 445)**	**389 729**	**393 279**	**393 279**	**72 783**	**371 010**	**85 503**	**94 269**
LIABILITIES											
Current liabilities											
Bank overdraft	17	–	–	–	–	–	–	–	–	–	–
Financial liabilities	18	–	–	–	(4 416)	(4 416)	(4 416)	–	(4 632)	–	–
Consumer deposits	19	–	–	–	128	128	128	–	135	–	–
Trade and other payables from exchange transactions	20	25 706	40 957	55 691	45 020	47 396	47 396	24 609	41 874	72 915	66 084
Trade and other payables from non-exchange transactions	21	(506)	(5 762)	(10 040)	33 612	12 633	12 633	(4 243)	(25 097)	1 164	1 201
Provision	22	(10 351)	7 379	9 275	55 410	55 410	55 410	817	55 410	–	–
VAT	23	1 601	1 834	2 034	15 833	15 833	15 833	1 607	–	–	–
Other current liabilities	24	–	–	–	–	–	–	–	–	–	–
Total current liabilities		**16 450**	**44 408**	**56 960**	**145 587**	**126 984**	**126 984**	**22 790**	**67 690**	**74 080**	**67 285**
Non current liabilities											
Financial liabilities	25	(1 560)	(1 560)	(1 560)	1 716	1 716	1 716	–	1 800	–	–
Provision	26	17	(131)	154	2 075	2 075	2 075	–	–	–	–
Long term portion of trade payables	27	–	–	–	–	–	–	–	–	–	–
Other non-current liabilities	28	–	–	–	–	–	–	–	–	–	–
Total non current liabilities		**(1 543)**	**(1 691)**	**(1 406)**	**3 791**	**3 791**	**3 791**	**–**	**1 800**	**–**	**–**
TOTAL LIABILITIES		**14 907**	**42 717**	**55 555**	**149 378**	**130 775**	**130 775**	**22 790**	**69 490**	**74 080**	**67 285**
NET ASSETS		**(26 606)**	**(24 012)**	**(77 000)**	**240 350**	**262 504**	**262 504**	**49 992**	**301 519**	**11 423**	**26 984**
COMMUNITY WEALTH/EQUITY											
Accumulated surplus/(deficit)	29	(21 440)	(22 186)	22 812	269 649	270 879	270 879	44 037	302 647	12 588	28 201
Reserves and funds	30	–	–	–	–	–	–	–	–	–	–
Other	31	–	–	–	–	–	–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	10	**(21 440)**	**(22 186)**	**22 812**	**269 649**	**270 879**	**270 879**	**44 037**	**302 647**	**12 588**	**28 201**

NC084 !Kheis - Table A7 Budgeted Cash Flows

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates		–	3 060	2 240	6 600	6 600	6 600	(2 863)	4 548	4 699	4 848
Service charges		1 344	1 047	1 190	8 472	8 472	8 472	(1 107)	8 739	7 222	7 453
Other revenue		1 714	(5 108)	10 929	5 311	5 311	5 311	(1 562)	5 292	5 490	3 316
Transfers and Subsidies - Operational	1	30 826	26 369	35 255	41 717	42 717	42 717	(30 949)	42 053	42 834	44 896
Transfers and Subsidies - Capital	1	16 567	9 950	1 627	21 979	21 979	21 979	(9 466)	25 072	12 910	13 176
Interest		–	–	–	375	375	375	(4)	389	401	414
Dividends		–	–	–	–	–	–	–	–	–	–
Payments											

Suppliers and employees		(10 770)	(10 540)	5 044	(87 645)	(87 645)	(87 645)	1 237	(64 253)	(66 214)	(68 215)
Interest		–	–	–	–	–	–	–	–	–	–
Transfers and Subsidies	1	–	–	–	–	–	–	–	(35)	(37)	(38)
NET CASH FROM/(USED) OPERATING ACTIVITIES		**39 681**	**24 777**	**56 285**	**(3 193)**	**(2 193)**	**(2 193)**	**(44 714)**	**21 804**	**7 306**	**5 852**
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE		–	–	–	–	–	–	–	–	–	–
Decrease (increase) in non-current receivables		–	4	4	(2 053)	(2 053)	(2 053)	4	–	–	–
Decrease (increase) in non-current investments		–	–	–	–	–	–	–	–	–	–
Insurance Refund - Capital		–	–	–	–	–	–	–	–	–	–
Interest on Short Term Investment (Greater then 90 days) and Long Term Investments		–	–	–	–	–	–	–	–	–	–
Payments											
Capital assets		6 523	41 165	44 945	(2 500)	–	–	28 122	(25 072)	(12 910)	(13 176)
Retention (Capital)		–	–	–	–	–	–	–	–	–	–
NET CASH FROM/(USED) OPERATING ACTIVITIES		**6 523**	**41 170**	**44 949**	**(4 553)**	**(2 053)**	**(2 053)**	**28 126**	**(25 072)**	**(12 910)**	**(13 176)**
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans		–	–	–	–	–	–	–	–	–	–
Borrowing long term/refinancing		–	–	–	–	–	–	–	–	–	–
Increase (decrease) in consumer deposits		–	–	–	–	–	–	–	–	–	–
Payments											
Repayment of borrowing		–	–	–	–	–	–	–	–	–	–
NET CASH FROM/(USED) FINANCING ACTIVITIES		–	–	–	–	–	–	–	–	–	–
NET INCREASE/ (DECREASE) IN CASH HELD		**46 205**	**65 946**	**101 234**	**(7 745)**	**(4 245)**	**(4 245)**	**(16 588)**	**(3 268)**	**(5 604)**	**(7 324)**
Cash/cash equivalents at the year begin:	2	**4 854**	**4 921**	**4 743**	617	**1 846**	**1 846**	**(26)**	**1 784**	**(1 484)**	**(7 088)**
Cash/cash equivalents at the year end:	2	**51 058**	**70 867**	**105 977**	**(7 129)**	**(2 399)**	**(2 399)**	**(16 614)**	**(1 484)**	**(7 088)**	**(14 412)**

NC084 !Kheis - Table A8 Cash backed reserves/accumulated surplus reconciliation

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Cash and investments available											
Cash/cash equivalents at the year end	1	51 058	70 867	105 977	(7 129)	(2 399)	(2 399)	(16 614)	(1 484)	(7 088)	(14 412)
Other current investments > 90 days		–	–	–	–	–	–	–	–	–	–
Non current Investments	1	–	–	–	–	–	–	–	–	–	–
Cash and investments available:		**51 058**	**70 867**	**105 977**	**(7 129)**	**(2 399)**	**(2 399)**	**(16 614)**	**(1 484)**	**(7 088)**	**(14 412)**
Application of cash and investments											
Trade payables from Non-exchange transactions: Unspent conditional Grants		(506)	(5 762)	(10 040)	33 585	12 606	12 606	(4 243)	(25 124)	1 136	1 172
Unspent borrowing		–	–	–	–	–	–		–	–	–
Statutory requirements	2	–	–	–	–	–	–	–	–	–	–
Other working capital requirements	3	–	–	–	–	–	–	–	–	–	–
Other provisions		–	–	–	–	–	–	–	–	–	–

Long term investments committed	4	–	–	–	–	–	–	–	–	–	–
Reserves to be backed by cash/investments	5	–	–	–	–	–	–	–	–	–	–
Total Application of cash and investments:		(506)	(5 762)	(10 040)	33 585	12 606	12 606	(4 243)	(25 124)	1 136	1 172
Surplus(shortfall) - Excluding Non-Current Creditors Trf to Debt Relief Benefits		51 565	76 629	116 017	(40 714)	(15 005)	(15 005)	(12 371)	23 640	(8 224)	(15 584)
Creditors transferred to Debt Relief - Non-Current portion		–	–	–	–	–	–	–	–	–	–
Surplus(shortfall) - Including Non-Current Creditors Trf to Debt Relief Benefits		51 565	76 629	116 017	(40 714)	(15 005)	(15 005)	(12 371)	23 640	(8 224)	(15 584)

NC084 !Kheis - Table A9 Asset Management

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditur	
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budg +1 2
CAPITAL EXPENDITURE									
Total New Assets	1	10 059	13 354	(4 335)	–	–	–	–	
Roads Infrastructure		–	–	–	–	–	–	–	
Storm water Infrastructure		–	–	–	–	–	–	–	
Electrical Infrastructure		–	–	–	–	–	–	–	
Water Supply Infrastructure		–	–	–	–	–	–	–	
Sanitation Infrastructure		7 972	12 567	–	–	–	–	–	
Solid Waste Infrastructure		–	–	–	–	–	–	–	
Rail Infrastructure		–	–	–	–	–	–	–	
Coastal Infrastructure		–	–	–	–	–	–	–	
Information and Communication Infrastructure		–	–	–	–	–	–	–	
Infrastructure		***7 972***	***12 567***	–	–	–	–	–	
Community Facilities		–	–	–	–	–	–	–	
Sport and Recreation Facilities		2 088	–	–	–	–	–	–	
Community Assets		***2 088***	–	–	–	–	–	–	
Heritage Assets		–	–	–	–	–	–	–	
Revenue Generating		–	–	–	–	–	–	–	
Non-revenue Generating		–	–	–	–	–	–	–	
Transport Assets		–	787	(4 335)	–	–	–	–	
Land		–	–	–	–	–	–	–	
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	
Mature		–	-	-	-	-	-	-	
Immature		–	-	-	-	-	-	-	
Living Resources		-	-	-	-	-	-	-	
Total Renewal of Existing Assets	2	–	–	–	–	–	–	–	
Roads Infrastructure		–	–	–	–	–	–	–	
Storm water Infrastructure		–	–	–	–	–	–	–	
Electrical Infrastructure		–	–	–	–	–	–	–	
Water Supply Infrastructure		–	–	–	–	–	–	–	
Sanitation Infrastructure		–	–	–	–	–	–	–	
Solid Waste Infrastructure		–	–	–	–	–	–	–	
Rail Infrastructure		–	–	–	–	–	–	–	
Coastal Infrastructure		–	–	–	–	–	–	–	
Information and Communication Infrastructure		–	–	–	–	–	–	–	
Infrastructure		–	–	–	–	–	–	–	
Community Facilities		–	–	–	–	–	–	–	
Sport and Recreation Facilities		–	–	–	–	–	–	–	
Community Assets		–	–	–	–	–	–	–	
Heritage Assets		–	–	–	–	–	–	–	
Revenue Generating		–	–	–	–	–	–	–	
Non-revenue Generating		–	–	–	–	–	–	–	
Investment properties		–	–	–	–	–	–	–	

Operational Buildings		–	–	–	–	–	–	–	
Housing		–	–	–	–	–	–	–	
Other Assets		–	–	–	–	–	–	–	
Biological or Cultivated Assets		–	–	–	–	–	–	–	
Servitudes		–	–	–	–	–	–	–	
Licences and Rights		–	–	–	–	–	–	–	
Intangible Assets		–	–	–	–	–	–	–	
Computer Equipment		–	–	–	–	–	–	–	
Furniture and Office Equipment		–	–	–	–	–	–	–	
Machinery and Equipment		–	–	–	–	–	–	–	
Transport Assets		–	–	–	–	–	–	–	
Land		–	–	–	–	–	–	–	
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	
Mature		–	-	-	-	-	-	-	
Immature		–	-	-	-	-	-	-	
Living Resources		-	-	-	-	-	-	-	
Total Upgrading of Existing Assets	6	**(2 525)**	**(31 514)**	**618**	**24 479**	**22 554**	**22 554**	**25 072**	**12**
Roads Infrastructure		(417)	–	–	–	–	–	–	
Storm water Infrastructure		–	–	–	–	–	–	–	
Electrical Infrastructure		–	–	–	–	–	–	–	
Water Supply Infrastructure		(598)	(2 541)	–	21 979	19 466	19 466	25 072	12
Sanitation Infrastructure		(1 509)	(28 973)	618	2 500	3 088	3 088	–	
Solid Waste Infrastructure		–	–	–	–	–	–	–	
Rail Infrastructure		–	–	–	–	–	–	–	
Coastal Infrastructure		–	–	–	–	–	–	–	
Information and Communication Infrastructure		–	–	–	–	–	–	–	
Infrastructure		***(2 525)***	***(31 514)***	***618***	***24 479***	***22 554***	***22 554***	***25 072***	***12***
Community Facilities		–	–	–	–	–	–	–	
Sport and Recreation Facilities		–	–	–	–	–	–	–	
Community Assets		–	–	–	–	–	–	–	
Heritage Assets		–	–	–	–	–	–	–	
Revenue Generating		–	–	–	–	–	–	–	
Non-revenue Generating		–	–	–	–	–	–	–	
Investment properties		–	–	–	–	–	–	–	
Operational Buildings		–	–	–	–	–	–	–	
Housing		–	–	–	–	–	–	–	
Other Assets		–	–	–	–	–	–	–	
Biological or Cultivated Assets		–	–	–	–	–	–	–	
Servitudes		–	–	–	–	–	–	–	
Licences and Rights		–	–	–	–	–	–	–	
Intangible Assets		–	–	–	–	–	–	–	
Computer Equipment		–	–	–	–	–	–	–	
Furniture and Office Equipment		–	–	–	–	–	–	–	
Machinery and Equipment		–	–	–	–	–	–	–	
Transport Assets		–	–	–	–	–	–	–	
Land		–	–	–	–	–	–	–	
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	
Mature		–	-	-	-	-	-	-	
Immature		–	-	-	-	-	-	-	
Living Resources		-	-	-	-	-	-	-	
Total Capital Expenditure	4	**7 535**	**(18 160)**	**(3 717)**	**24 479**	**22 554**	**22 554**	**25 072**	**12**
Roads Infrastructure		(417)	–	–	–	–	–	–	
Storm water Infrastructure		–	–	–	–	–	–	–	
Electrical Infrastructure		–	–	–	–	–	–	–	
Water Supply Infrastructure		(598)	(2 541)	–	21 979	19 466	19 466	25 072	12
Sanitation Infrastructure		6 462	(16 406)	618	2 500	3 088	3 088	–	
Solid Waste Infrastructure		–	–	–	–	–	–	–	
Rail Infrastructure		–	–	–	–	–	–	–	
Coastal Infrastructure		–	–	–	–	–	–	–	

Information and Communication Infrastructure		–	–	–	–	–	–	–	
Infrastructure		***5 447***	***(18 947)***	***618***	***24 479***	***22 554***	***22 554***	***25 072***	***12***
Community Facilities		–	–	–	–	–	–	–	
Sport and Recreation Facilities		2 088	–	–	–	–	–	–	
Community Assets		***2 088***	–	–	–	–	–	–	
Heritage Assets		–	–	–	–	–	–	–	
Revenue Generating		–	–	–	–	–	–	–	
Non-revenue Generating		–	–	–	–	–	–	–	
Investment properties		–	–	–	–	–	–	–	
Operational Buildings		–	–	–	–	–	–	–	
Housing		–	–	–	–	–	–	–	
Other Assets		–	–	–	–	–	–	–	
Biological or Cultivated Assets		–	–	–	–	–	–	–	
Servitudes		–	–	–	–	–	–	–	
Licences and Rights		–	–	–	–	–	–	–	
Intangible Assets		–	–	–	–	–	–	–	
Computer Equipment		–	–	–	–	–	–	–	
Furniture and Office Equipment		–	–	–	–	–	–	–	
Machinery and Equipment		–	–	–	–	–	–	–	
Transport Assets		–	787	(4 335)	–	–	–	–	
Land		–	–	–	–	–	–	–	
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	
Mature		–	-	-	-	-	-	-	
Immature		–	-	-	-	-	-	-	
Living Resources		-	-	-	-	-	-	-	
TOTAL CAPITAL EXPENDITURE - Asset class		**7 535**	**(18 160)**	**(3 717)**	**24 479**	**22 554**	**22 554**	**25 072**	**12**
ASSET REGISTER SUMMARY - PPE (WDV)	5	(26 448)	49 909	1 939	332 060	330 135	330 135	328 953	3
Roads Infrastructure		(4 137)	11 963	2 637	135 113	135 113	135 113	134 430	
Storm water Infrastructure		–	–	–	–	–	–	–	
Electrical Infrastructure		(827)	(874)	(2 420)	2 828	2 828	2 828	(2 843)	
Water Supply Infrastructure		(6 415)	260	(2 356)	4 424	14 424	14 424	16 175	(1
Sanitation Infrastructure		14 966	(8 706)	(12 748)	37 464	37 464	37 464	37 394	(2
Solid Waste Infrastructure		(38 624)	(21 760)	(23 496)	43 357	43 357	43 357	45 764	(5
Rail Infrastructure		–	–	–	–	–	–	–	
Coastal Infrastructure		–	–	–	–	–	–	–	
Information and Communication Infrastructure		–	–	–	–	–	–	–	
Infrastructure		***(35 037)***	***(19 117)***	***(38 383)***	***223 187***	***233 187***	***233 187***	***230 919***	***(4***
Community Assets		9 494	5 923	5 379	55 243	55 243	55 243	55 243	
Heritage Assets		–	–	–	–	–	–	–	
Revenue Generating		–	–	–	–	–	–	–	
Non-revenue Generating		–	–	–	–	–	–	–	
Investment properties		–	–	–	–	–	–	–	
Operational Buildings		–	–	–	–	–	–		
Housing		–	–	–	–	–	–		
Other Assets		(8)	16 331	12 784	50 423	38 498	38 498	39 305	11
Biological or Cultivated Assets		101	101	101	–	–	–	–	
Servitudes		–	–	–	–	–	–		
Licences and Rights		–	–	–	–	–	–		
Intangible Assets		–	–	–	–	–	–	–	
Computer Equipment		(24)	607	295	(2 837)	(2 837)	(2 837)	(2 878)	(1
Furniture and Office Equipment		(4)	200	151	(174)	(174)	(174)	(193)	(1
Machinery and Equipment		(849)	(849)	(849)	2 162	2 162	2 162	2 093	(2
Transport Assets		(121)	604	472	3 910	3 910	3 910	4 318	(5
Land		–	46 109	21 989	146	146	146	146	
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	
Living Resources		–	–	–	–	–	–	–	
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	**(26 448)**	**49 909**	**1 939**	**332 060**	**330 135**	**330 135**	**328 953**	**3**

EXPENDITURE OTHER ITEMS									
Depreciation	7	4 314	14 237	11 179	8 719	8 719	8 719	9 047	9
Repairs and Maintenance by Asset Class	3	**70**	**295**	**32**	**747**	**877**	**877**	**878**	9
Roads Infrastructure		–	–	–	–	–	–	–	
Storm water Infrastructure		–	–	–	–	–	–	–	
Electrical Infrastructure		–	–	–	–	–	–	–	
Water Supply Infrastructure		7	11	3	28	28	28	24	
Sanitation Infrastructure		16	39	(0)	133	133	133	138	
Solid Waste Infrastructure		–	–	–	–	–	–	–	
Rail Infrastructure		–	–	–	–	–	–	–	
Coastal Infrastructure		–	–	–	–	–	–	–	
Information and Communication Infrastructure		–	–	–	–	–	–	–	
Infrastructure		***23***	***50***	***3***	***161***	***161***	***161***	***161***	
Community Facilities		–	–	–	–	–	–	–	
Sport and Recreation Facilities		–	–	–	–	–	–	–	
Community Assets		–	–	–	–	–	–	–	
Heritage Assets		–	–	–	–	–	–	–	
Revenue Generating		–	–	–	–	–	–	–	
Non-revenue Generating		–	–	–	–	–	–	–	
Investment properties		–	–	–	–	–	–	–	
Operational Buildings		8	50	(5)	187	217	217	219	2
Housing		–	–	–	–	–	–	–	
Other Assets		***8***	***50***	***(5)***	***187***	***217***	***217***	***219***	2
Biological or Cultivated Assets		–	–	–	–	–	–	–	
Servitudes		–	–	–	–	–	–	–	
Licences and Rights		–	–	–	–	–	–	–	
Intangible Assets		–	–	–	–	–	–	–	
Computer Equipment		2	–	1	24	59	59	62	
Furniture and Office Equipment		10	1	3	72	77	77	80	
Machinery and Equipment		10	44	15	152	212	212	200	2
Transport Assets		17	150	15	150	150	150	156	1
Libraries		–	–	–	–	–	–	–	
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	
Mature		–	-	-	-	-	-	-	
Immature		–	-	-	-	-	-	-	
Living Resources		-	-	-	-	-	-	-	
TOTAL EXPENDITURE OTHER ITEMS		**4 383**	**14 532**	**11 211**	**9 466**	**9 597**	**9 597**	**9 925**	10

NC084 !Kheis - Table A10 Basic service delivery measurement

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Household service targets	1									
Water:										
Piped water inside dwelling		–	–	–	–	–	–	–	–	–
Piped water inside yard (but not in dwelling)		–	–	–	–	–	–	–	–	–
Using public tap (at least min.service level)	2	–	–	–	–	–	–	–	–	–
Other water supply (at least min.service level)	4	–	–	–	–	–	–	–	–	–
Minimum Service Level and Above sub-total		–	–	–	–	–	–	–	–	–
Using public tap (< min.service level)	3	–	–	–	–	–	–	–	–	–
Other water supply (< min.service level)	4	–	–	–	–	–	–	–	–	–

No water supply		–	–	–	–	–	–	–	–	–
Below Minimum Service Level sub-total		–	–	–	–	–	–	–	–	–
Cost of Free Basic Services provided - Formal Settlements (R'000)	8									
Water (6 kilolitres per **indigent** household per month)		–	(106)	232	(3 049)	(3 049)	(3 049)	841	(3 162)	(3 267)
Sanitation (free sanitation service to **indigent households**)		–	–	228	(975)	(975)	(975)	526	(1 011)	(1 044)
Electricity/other energy (50kwh per **indigent** household per month)		–	–	–	–	–	–	–	–	–
Refuse (removed once a week **for indigent households**)		–	–	368	(1 112)	(1 112)	(1 112)	856	(1 153)	(1 191)
Cost of Free Basic Services provided - Informal Formal Settlements (R'000)		–	–	–	–	–	–	–	–	–
Total cost of FBS provided		–	(106)	828	(5 136)	(5 136)	(5 136)	2 223	(5 326)	(5 502)
Revenue cost of subsidised services provided (R'000)	9									
Property rates **(tariff adjustment) (impermissable values per section 17 of MPRA)**		–	–	–	–	–	–	–	–	–
Property rates exemptions, reductions and rebates **and impermissable values in excess of section 17 of MPRA)**		–	–	1 451	(1 875)	(1 875)	(1 875)	–	(1 945)	(2 009)
Water **(in excess of 6 kilolitres per indigent household per month)**		–	–	(8)	–	–	–	(841)	–	–
Sanitation **(in excess of free sanitation service to indigent households)**		–	–	–	–	–	–	(526)	–	–
Electricity/other energy **(in excess of 50 kwh per indigent household per month)**		–	–	–	–	–	–	–	–	–
Refuse **(in excess of one removal a week for indigent households)**		–	–	–	–	–	–	(856)	–	–
Municipal Housing - rental rebates		–	–	–	–	–	–	–	–	–
Housing - top structure subsidies	6	–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–
Total revenue cost of subsidised services provided		–	–	1 443	(1 875)	(1 875)	(1 875)	(2 223)	(1 945)	(2 009)

References

NC084 !Kheis - Supporting Table
SA36 Detailed capital budget

R thousand														2026/27 Medium Term Revenue & Expenditure Framework		
Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Lattitude	Audited Outcome 2024/25	Current Year 2025/26 Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Parent municipality:																
List all capital projects grouped by Function																
Upgrading of bulk water supply - Topline														13 000	–	–
Upgrading of bulk water supply - Brandboom												2 500	5 000			
Upgrading of bulk water supply - Gariep												3 119				
Development of Grootdrink Sport facility												5 777				
Upgrading of Kerk street												300				
Upgrading of Koegrabie street												300				
Constuction of sewer reticulation, pump station and rising main to oxidation ponds in Wegdraai												2 105	11 567	–	–	–
Upgrading of bulk water Sternham												39				
Integrated National Electrification municipal grant														–	–	–
Intergrated National Electrification Programme (Eskom) Grant														–	–	–
Upgrading of bulk water supply - Opwag														12 072	12 910	13 176
Parent Capital expenditure												**14 140**	**16 567**	**25 072**	**12 910**	**13 176**
Entities:																
List all capital projects grouped by Entity																
Entity Capital expenditure												–	–	–	–	–
Total Capital expenditure												**14 140**	**16 567**	**25 072**	**12 910**	**13 176**

Municipal Manager's quality certificate

I, **Moeketsi Piet Dichaba**, the Acting Municipal Manager of !Kheis Local Municipality, hereby submit the **Final SDBIP (Service Delivery Budget Implementation Plan)** for **2026/2027** Financial year for approval by the Mayor. The SDBIP is prepared in terms of and in compliance with the stipulated requirements as documented in Local Government: Municipal Finance Management Act No. 56 of 2003 and that the annual final budget and supporting documents are consistent with the Integrated Development Plan of the municipality.

Print Name: Moeketsi Piet Dichaba

Acting Municipal Manager of !Kheis Local Municipality (NC084)

Signature ________________________________

Date: 29 June 2026

Municipal Manager's quality certificate

I, **Moeketsi Piet Dichaba**, the Acting Municipal Manager of !Kheis Local Municipality, hereby submit the **Final SDBIP (Service Delivery Budget Implementation Plan)** for **2026/2027** Financial year for approval by the Mayor. The SDBIP is prepared in terms of and in compliance with the stipulated requirements as documented in Local Government: Municipal Finance Management Act No. 56 of 2003 and that the annual final budget and supporting documents are consistent with the Integrated Development Plan of the municipality.

Print Name: Moeketsi Piet Dichaba

Acting Municipal Manager of !Kheis Local Municipality (NC084)

Signature ______________________________

Date: 29 June 2026

Mayors Approval

I **Davy Jacobs**, in my capacity as **Mayor of !Kheis Municipality(NC084),** hereby approve the **Final Service Delivery and Budget Implementation Plan** for the 2026/27 Financial Year as submitted to me by the Municipal Manager.

This in line with the required stipulated in the Local government: Municipal Management Act No.56 of 2003.

Print Name: Davy Jacobs

Mayor of !Kheis Local Municipality (NC084)

Signature

Date: 29 June 2026