

Kgatelopele local Municipality



DRAFT SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN 2025/2026 FINANCIAL YEAR

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1. INTRODUCTION

The Service Delivery and Budget Implementation Plan (SDBIP) seek to promote municipal accountability and transparency and is an important instrument for service delivery and budget monitoring and evaluation. The SDBIP is a partnership contract between the administration, council and community, which expresses the goals and objectives set by the council as quantifiable outcomes that can be implemented by the administration over the next twelve (12) months.

Chapter 1 of the Municipal Finance Management Act, (Act 56 of 2003) (MFMA) defines the SDBIP 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 services and the execution of its annual budget which must include (as part of the top-layer) the following:

- (a) Projections for each month:
 - Revenue to be collected, by source
 - Operational and capital expenditure, by vote.
- (b) Service delivery targets and performance indicators for each quarter.

In terms of National Treasury's Circular No.13 the SDBIP must provide a picture of service delivery areas, budget allocations and enable monitoring and evaluation. It specifically requires the SDBIP to include:

- Monthly projections of revenue to be collected for each source;
- Monthly projections of expenditure (operating and capital) and revenue for each vote;
- Quarterly projections of service delivery targets and performance indicators for each vote;
- Information for expenditure and delivery; and a
- Detailed capital works plan.

In terms of sections 69(3) (a) and (b) of the MFMA the accounting officer of a municipality must submit to the mayor within 14 days after the approval of an annual budget, a draft SDBIP for the budget year and drafts of the annual performance agreements as required in terms of section 57(1) (b) of the Municipal Systems Act (MSA) for the municipal manager and all senior managers. Furthermore, according to section 53(1) (c) (ii) and (iii) of the MFMA, the Executive Mayor is expected to approve the SDBIP within 28 days after the approval of the budget.

This coincides with the need to table at Council, drafts of the annual performance agreements for the municipal manager and all senior managers as required in terms of section 57(1) (b) of the MSA.

The process leading to the draft Budget, IDP and business plans, which have an important bearing on the finalization of the SDBIP, includes the following elements:

- Departmental operational plans/departmental SDBIPs. These departmental SDBIPs provide the detailed plans and targets according to which the departments' performance will be monitored.
- The departmental SDBIP's/operational plans contain performance plans of line managers. The performance plans were formulated in terms of the IDP sector plans and the operational mandates relevant to each department. The performance plans form the basis for the signing of the annual performance agreements of the municipal manager and senior managers. The SDBIP represents the key performance targets as captured across core departments.



2. SPARTIAL DEVELOPMENT FRAMEWORK

Municipalities are required by the provisions of Section 26(e) of the Municipal Systems Act 2000 to prepare and adopt an SDF for their municipal area as part of the Integrated Development Plan. The objectives of SDF are clearly articulated under Section 4 of the Local Government: Municipal Planning and Performance Management Regulations 2001 and Section 18 of the Spatial Planning and Land Reform Act 16 of 2013. The Spatial Planning and Land Reform Act 16 of 2013 is the legislation and government policy that give municipalities the responsibility of preparing and adopting Spatial Development Frameworks for municipalities.

3. HIGH-LEVEL SERVICE DELIVERY BREAKDOWN

The KLM is required in terms of the SDBIP, to provide non-financial measurable performance objectives in the form of service delivery targets and other performance indicators. Service delivery targets relate to the level and standard of services being provided to the community. It also includes targets for the reductions in backlogs of basic services according to Circular 13 of the MFMA. The SDBIP provides high level, but condensed public information on service delivery to all stakeholders and Oversight body.

The SDBIP is conceptualised as a layered plan dealing with consolidated service targets and in-year deadlines and linking such targets and deadlines to top management. The Municipal Score Card represents a consolidation of all the KLM detailed service delivery targets and performance indicators as captured in the operational plans, the performance plans and score cards of the managers in the various departments of the municipality.

In terms of the objectives, strategies and projects as listed in the IDP and the budget, Kgatelopele Local Municipality commits itself as follow:

3.1 MUNICIPAL STRATEGIC OBJECTIVES:

1. To ensure the provision of sustainable basic service to our communities
2. To ensure conservation of the environment
3. To promote a conducive environment for economic development
4. To ensure an effective and efficient financially viable municipality
5. Democratic and accountable government, Municipal Transformation and Organisational Development.
6. Good Governance

3.2 KGATELOPELE LOCAL MUNICIPALITY DRAFT SDBIP 2025/2026 FINANCIAL YEAR:

KLM DRAFT SDBIP 2025/2026 FY

KEY PERFORMANCE AREA	KEY PERFORMANCE INDICATORS (KPI'S)	Baseline 2024/2025	Annual Targets	Measure	Verification	Quarterly Projections				2025/2026 Budgeted Amount
		30/06 /2025	2025/2026	Unit	POE	1st Qtr.	2nd Qtr.	3rd Qtr.	4th Qtr.	R
KPA 1: Basic Service delivery Service Delivery and Infrastructure Development										
To ensure the provision of sustainable basic service to our communities	KPI 1 Number of households with access to portable clean drinking water by 30 June 2026.	3050	3050	Number of meter connections	Monthly Billing list of households and account listings	3050	3050	3050	3050	Operational
	KPI 2 Number of households with access to basic sanitation connection service by 30 June 2026	3137	3007	Number of households connected with sanitation	Monthly Billing list of households and account listings	3007	3007	3007	3007	
	KPI 3 Number of water samples tested that complies with SANS 241 standard by 30 June 2026.	12	12 Monthly lab results/reports	Number	12 x Water lab results which Complies with SANS 241 standard	3x Lab results Compliant with SANS 241	3x Lab results compliant with SANS 241	3x Lab results compliant with SANS 241	3x Lab results compliant with SANS 241 lab	
	KPI 4 Number of callouts attended within 1 day of call logged – Repairs of Water and Sanitation Infrastructure by 30 June 2026.	100	100	Number	Job cards	25	25	25	25	

	KPI 5 Number of callouts attended within 1 day of call logged Operations and Maintenance of Electricity Infrastructure by 30 June 2025.	100	100	Number	Job cards	25	25	25	25	
	KPI 6 Number of households with access to basic electricity by 30 June 2026.	3574	3574	Number	3574	3574	3574	3574	3574	
	KPI 7 Number of households provided with weekly solid waste removal services in Danielskuil and Lime Acres by 30 June 2026.	4050	4050	Number	Solid waste weekly collection schedule	4050	4050	4050	4050	
Infrastructure and Project management Unit										
Municipal Infrastructure Grant (MIG) Funded Projects										
	KPI 8 Percentage of refurbishment of bulk water 30 June 2026	4 km of roads constructed in Greater Danielskuill	100%	Percentage	Project progress report	10%	15%	35%	40%	R 13 227 577,15

	KPI 9 Percentage of refurbishment bulk water infrastructure by 30 June 2026.	New	100%	Percentage	Project progress report	0 %	10%	40%	50%	R8 400 000
Water Services Infrastructure Grant (WSIG) Funded Projects										
	KPI 10 Percentage of bulk water 30 by June 2026.	5.3 Km	100%	Percentage	Project progress report	25%	25%	25%	25%	R15 819 989,66
Expended Public Works Programme (EPWP) Funded Project										
	KPI 11 Percentage of refurbishment and Maintenance on Municipal property by 30 June 2026.	Paving & Refurbishment of Municipal Properties	100%	Percentage	Project progress report	0%	10%	30%	60%	R 1 200 000.00

KLM DRAFT SDBIP 2025/2026 FY

KEY PERFORMANCE AREA	KEY PERFORMANCE INDICATOR (KPI'S)	Baseline 2024/2025	Annual Target	Measure	Verification	Quarterly Projections				2025/2026 Budgeted Amount
IDP OJECTIVES		30/06/2025	2024/2025	Unit	POE	1st	2nd	3rd	4th	R
National KPA 2: Spatial Development and Transformation										
	KPI 12 Number of Consolidation application by 30 June 2026.	1	1	Number	Approval or Rejection letter	0	0	0	1	
	KPI 13 Number of sub-division application by 30 June 2026.	1	1	Number	Approval Letter or Rejection letter	0	0	0	1	
	KPI 14 Number of rezoning Applications by 30 June 2026.	1	1	Number	Approval or Rejection letter	0	0	0	1	
	KPI 15 Number of stands sold for residential purpose conveyancing for rectification and allocation of stands by 30 June 2026.	1	10	Number	Council Resolution to sell stands	0	0	0	10	
	KPI 16 Number of Joint Municipal Tribunal in implementation of SPULMA meeting attended by 30 June 2026.	2	2	Number	Attendance registers and minutes of meeting	0	1	0	1	

Traffic and Law Enforcement										
	KPI 17 Number of traffic fines issued to vehicles driving in Kgatelopele jurisdiction by 30 June 2026.	60	32	Number	Quarterly reports and traffic fines stubs/ issued.	8	8	8	8	N/A
	KPI 18 Number of joint road blocks conducted by 30 June 2026.	24	4	Number	Quarterly report	1	1	1	1	N/A
	KPI 19 Number of accidents attended by traffic officials by 30 June 2026.	4	4	Number	Quarterly report and accident register	1	1	1	1	N/A
Library services										
	KPI 20 Monthly Library Services Report by 30 June 2026.	12	12	Number	Monthly reports	3	3	3	3	N/A
KEY PERFORMANCE AREA	KEY PERFORMANCE INDICATOR	Baseline 2024/2025	Annual Target	Measure	Verification	Quarterly Projections				2025/2026 Budgeted Amount
IDP OBJECTIVE		30/06/2025	2024/2025	Unit	POE	1st	2nd	3rd	4th	R
National KPA 3: Local Economic Development										
To promote a conducive environment for economic development	KPI 21 Number of temporary jobs created through projects by 30 June 2026.	20	40	Number	ID's and Signed contracts	10	10	10	10	Operational

	KPI 22 Number of local contractors Developed through awarding contracts or sub-contracting by 30 June 2026.	4	4	Number	Appointment letter with local address	1	1	1	1	
	KPI 23 Number of information brochure formulated to enhance tourism in the Municipal area by 30 June 2026.	1	1	Number	Information brochure	0	0	0	1	
	KPI 24 Number of SMME Day by 2026.	New	1	Number	Report and attendance register	0	0	0	1	
KEY PERFORMANCE AREA	KEY PERFORMANCE INDICATOR (KPI'S)	Baseline 2023/2024	Annual Target	Measure	Verification	Quarterly Projections				2025/2026 Budgeted Amount
IDP OBJECTIVE		2023/2024	2024/2025	Unit	POE	1st	2nd	3rd	4th	R
National KPA 4: Municipal Financial Stability										
To ensure an effective and efficient financial viable municipality	KPI 25 Compliance with Submission of Adjustment budget to Council for approval by 25 January 2026.	1	1	Number	Council resolution	0	0	1	0	Operational
	KPI 26 Number of Section 52 reports submitted to the Mayor and Treasury by 30 June 2026.	4	4	Number	Acknowledgement of receipt	1	1	1	1	

	KPI 27 Compliance with Submission of Annual financial statements to Auditor General SA and Treasury by 31 August 2026.	1	1	Number	Acknowledgement of receipt	1	0	0	0	
	KPI 28 Compliance with Submission of Section 72 report to council and Treasury by 31 January 2026.	1	1	Number	Council resolution	0	0	1	0	
Revenue										
	KPI 29 Percentage billing on operating revenue budget by 30 June 2026.	80%	80%	Percentage	Quarterly report	80%	80%	80%	80%	
	KPI 30 Percentage Collection on Billing by 30 June 2026.	50%	50%	Percentage	Quarterly report	50%	50%	50%	50%	
	KPI 31 Number of indigents registered by 30 June 2026.	1725	1725	Number	Updated indigents register	0	0	0	1725	
Budget and Treasury										
	KPI 32 Percentage of Capital grant funding received as per DORA allocation by 30 June 2026.	100%	100%	Percentage	Quarterly report	25%	25%	25%	25%	Operational

	KPI 33 Percentage collection of conditional grants by 30 June 2025.	100%	100%	Percentage	Quarterly report	25%	25%	25%	25%	
	KPI 34 Percentage of capital budget expenditure by 30 June 2025.	75%	75%	Percentage	Quarterly report	10%	15%	25%	25%	
	KPI 35 Percentage operating budget expenditure spent by 30 June 2026.	75%	75%	Percentage	Quarterly report	10%	15%	25%	25%	

Assets Management

To ensure an effective and efficient financial viable municipality	KPI 36 Number of updated assets register by 30 June 2026.	4	4	Number	Register	1	1	1	1	Operational	
	KPI 37 Number of Inventory undertaken in stores by 30 June 2026.	4	4	Number	Stock list	1	1	1	1		
	KPI 38 Number of Asset disposal list by 30 June 2025.	4	4	Number	Disposal list	0	0	0	1		
	Supply Chain Management										
	KPI 39 Developing procurement plan by 30 June 2026.	1	1	Number	Procurement Plan	0	0	0	1		

	KPI 40 Percentage compliance with procurement plan by 30 June 2026.	100%	100%	Percentage	Report	100%	100%	100%	100%	
KEY PERFORMANCE AREA	KEY PERFORMANCE INDICATOR (KPI)	Baseline	Annual Target	Measure	Verification	Quarterly Projection				2025/2026 Budgeted Amount
IDP OBJECTIVE		2023/2025	2025/2026	Unit	POE	1st	2nd	3rd	4th	R
National KPA 5: Municipal Institutional Transformation and development										
Democratic and accountable government, Municipal Transformation and Organisational development	KPI 41 Number of Training committee held by 30 June 2026.	4	4	Number	Minutes and attendance register	1	1	1	1	Operational
	KPI 42 Number of LLF Committee held by 30 June 2026.	4	4	Number	Minutes and attendance register	1	1	1	1	
	KPI 43 Finalisation of Municipal organogram by 30 May 2026.	1	1	Number	Approved Organogram	0	0	0	1	
	KPI 44 Submit workplace skills plan to (LGSETA) by 31 April 2026.	1	1	Number	Workplace skills plan	0	0	0	1	
	KPI 45 Number of quarterly health and safety meetings by 30 June 2026.	4	4	Number	Minutes and attendance register	1	1	1	1	

	KPI 46 Number of quarterly Health and Safety inspection report on Municipal Main Building and Technical Workshop facilities by 30 June 2026.	4	4	Number	Report	1	1	1	1	
	KPI 47 Number of staff meetings held by 30 June 2026.	4	4	Number	Minutes and attendance register	1	1	1	1	
	KPI 48 Number of extended management meeting held by 30 June 2026.	4	4	Number	Minutes and attendance register	1	1	1	1	
ICT										
	KPI 49 Number of ICT committee held by 30 June 2026.	4	4	Number	Minutes and attendance register	1	1	1	1	Operational
	KPI 50 Number of data security updated per quarter by 30 June 2026.	New	4	Number	Updated back-up register	1	1	1	1	
	KPI 51 Number of IT helpdesk calls logged on the system and closed by 30 June 2026.	New	20	Number	Report from system	5	5	5	5	

Performance Management system (PMS)										
KPI 52 Number of Sec 56/57 Managers Performance plans developed by 31 July 2026.	3	4	Number	Performance Plans	4	0	0	0		Operational
KPI 53 Number of Quarterly Institutional Performance Evaluation done by 31 June 2026.	4	4	Number	Quarterly report	1	1	1	1		
KPI 54 Number of sec 72 report per annum by 25 January 2026.	1	1	Number	MFMA Sec72	0	0	1	0		
KPI 55 Compiled sec 66 performance plans and agreements and signed by 30 June 2026.	100	100	Number	Performance Evaluations scores	0	0	0	100		
KPI 56 Development of SDBIP 2025/2026 by 30 June 2026.	1	1	Number	Council resolution	0	0	0	1		
KPI 57 Submission of annual report by 31 March 2026.	1	1	Number	Council resolution	0	0	1	0		

KEY PERFORMANCE AREA	KEY PERFORMANCE INDICATOR (KPI)	Baseline	Annual Target	Measure	Verification	Quarterly Projections				2025/2026 Budgeted Amount
OBJECTIVE		2024/2025	2025/2026	Unit	POE	1st	2nd	3rd	4th	R

National KPA 6: Good Governance and Public Participation

Council meeting and Committees

	KPI 58 Number of Normal Council meetings held by 30 June 2026.	4	4	Number	Minutes and attendance register	1	1	1	1	Operational
	KPI 59 Number of MPAC Committee held by 30 June 2026.	4	4	Number	Minutes and attendance register	1	1	1	1	
	KPI 60 Number of Finance Committee held by 30 June 2026.	4	4	Number	Minutes and attendance register	1	1	1	1	
	KPI 61 Number of Institutional Committee held by 30 June 2026	4	4	Number	Minutes and attendance register	1	1	1	1	
	KPI 62 Number of Technical and Commonage Committee held by 30 June 2026.	4	4	Number	Minutes and attendance register	1	1	1	1	
	KPI 63 Number of EXCO Committee held by 30 June 2026.	4	4	Number	Minutes and attendance register	1	1	1	1	

	KPI 64 Number of Audit Committee meeting held by 30 June 2026.	4	4	Number	Minutes and attendance register	1	1	1	1	
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Internal Audit

	KPI 65 Number of Quarterly report on status of implementation of recommendations made by Internal Audit /Audit Committee by 30 June 2026.	4	4	Number	Report	1	1	1	1	Operational
	KPI 66 Number of Quarterly reports on status of implementation of recommendations made by AGSA by 30 June 2026.	4	4	Number	Audit Action Plan	1	1	1	1	

Risk Management

	KPI 67 Number of Annual Risk Assessments conducted by 30 June 2026.	4	4	Number	Risk register	1	1	1	1	Operational
	KPI 68 Number of monthly reports on implementation of risk mitigating actions by 30 June 2026	8	8	Number	Report	2	2	2	2	

IDP

	KPI 69 Approval of IDP Process Plan by Council by 31 August 2026.	1	1	Number	Report	1	0	0	0	Operational
	KPI 70 Review of the Kgatelopele LM 2025/2026 Draft IDP by 31 March 2026.	1	1	Number	Council resolution	0	0	1	0	
	KPI 71 Review of the Kgatelopele LM 2025/2026Final IDP by 31 May 2026.	1	1	Number	Council resolution	0	0	0	1	
	KPI 72 Number of IDP/Budget consultative meetings by 30 June 2026.	8	8	Number	Attendance registers and minutes	0	4	4	0	
	KPI 73 Number of IDP Rep Forum meetings held by 30 June 2026.	4	4	Number	Attendance registers and minutes	1	1	1	1	
	KPI74 Number of IDP steering committee meeting held by 30 June 2026.	4	4	Number	Attendance registers and minutes	1	1	1	1	
Ward Committee										
	KPI 75 Number of monthly Ward committee meetings held by 30 June 2026.	48	48	Number	Attendance registers and minutes	12	12	12	12	Operational

	KPI 76 Execution of 4 special programmes hosted by 30 June 2026.	New	4	Number	Report	1	1	1	1	
	KPI 77 Number of monthly Ward meetings held by 30 June 2026.	48	48	Number	Attendance registers and minutes	12	12	12	12	

4. BUDGET IMPLEMENTATION PLAN FOR 2024/2025

In respect of the budget implementation component of the SDBIP, circular 13 requires a breakdown by monthly projections of revenue to be collected for each source and monthly projections of operational and capital expenditure and revenue for each vote.

4.1 Monthly projections: Revenue and expenditure

NC086 Kgatelopele - Supporting Table SB14 Adjustments Budget - monthly revenue and expenditure -

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

Description	Ref	Budget Year 2025/26												Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28	
Revenue																	
Exchange Revenue																	
Service charges - Electricity		980 2	980 2	980 2	980 2	980 2	980 2	980 2	980 2	980 2	980 2	980 2	980 2	980 2	35	37	38
Service charges - Water		980 1	980 1	980 1	980 1	980 1	980 1	980 1	980 1	980 1	980 1	980 1	980 1	12	13	13	
Service charges - Waste Water Management		047 1	047 1	047 1	047 1	047 1	047 1	047 1	047 1	047 1	047 1	047 1	047 1	10	11	11	
Service charges - Waste Management		895 1	895 1	895 1	895 1	895 1	895 1	895 1	895 1	895 1	895 1	895 1	895 1	15	16	16	
Sale of Goods and Rendering of Services		280	280	280	280	280	280	280	280	280	280	280	280	363	054	455	
Agency services		11	11	11	11	11	11	11	11	11	11	11	11	132	138	141	
		4	4	4	4	4	4	4	4	4	4	4	4	50	52	54	

Interest		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Interest earned from Receivables		148	148	148	148	148	148	148	148	148	148	148	148	776	1	856	1	902	1
Interest earned from Current and Non Current Assets		338	338	338	338	338	338	338	338	338	338	338	338	060	4	242	4	348	4
Dividends		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		32	32	32	32	32	32	32	32	32	32	32	32	386	1	403	1	413	1
Licence and permits		92	92	92	92	92	92	92	92	92	92	92	92	100		150		178	
Special rating levies		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		2	2	2	2	2	2	2	2	2	2	2	2	22		23		24	
Non-Exchange Revenue																			
Property rates		269	269	269	269	269	269	269	269	269	269	269	269	231	15	916	15	648	16
Surcharges and Taxes		783	783	783	783	783	783	783	783	783	783	783	783	396	9	819	9	064	10
Fines, penalties and forfeits		12	12	12	12	12	12	12	12	12	12	12	12	143		149		153	
Licences or permits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational		526	526	526	526	526	526	526	526	526	526	526	526	317	42	114	44	157	45
Interest		(43)	(43)	(43)	(43)	(43)	(43)	(43)	(43)	(43)	(43)	(43)	(43)	(515)		(538)		(552)	
Fuel Levy		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		12	12	12	12	12	12	12	12	12	12	12	12	12	148	155	159		
		378	378	378	378	378	378	378	378	378	378	378	377	530	093	494			
Expenditure																			
Employee related costs		523	523	523	523	523	523	523	523	523	523	523	523	275	42	707	45	660	47
Remuneration of councillors		401	401	401	401	401	401	401	401	401	401	401	401	811	4	811	4	811	4

Bulk purchases - electricity		773 ²	773 ²	773 ²	773 ²	773 ²	773 ²	773 ²	773 ²	773 ²	773 ²	773 ²	773 ²	271 ³³	768 ³⁴	637 ³⁵
Inventory consumed		45	45	45	45	45	45	45	45	45	45	45	45	538	562	576
Debt impairment		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest		100	100	100	100	100	100	100	100	100	100	100	100	200 ¹	255 ¹	313 ¹
Contracted services		118 ²	118 ²	118 ²	118 ²	118 ²	118 ²	118 ²	118 ²	118 ²	118 ²	118 ²	118 ²	421 ²⁵	505 ²⁷	197 ²⁸
Transfers and subsidies		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off		500	500	500	500	500	500	500	500	500	500	500	500	000 ⁶	000 ⁶	000 ⁶
Operational costs		547 ¹	547 ¹	547 ¹	547 ¹	547 ¹	547 ¹	547 ¹	547 ¹	547 ¹	547 ¹	547 ¹	547 ¹	560 ¹⁸	316 ¹⁹	762 ¹⁹
Losses on disposal of Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure		11006	11006	11006	11006	11006	11006	11006	11006	11006	11006	11006	11006	077132	926139	957143
Surplus/(Deficit)		371¹	371¹	371¹	371¹	371¹	371¹	371¹	371¹	371¹	371¹	371¹	371¹	453¹⁶	168¹⁵	537¹⁵
Transfers and subsidies - capital (monetary allocations)		720	720	720	720	720	720	720	720	720	720	720	720	640 ⁸	110 ⁴³	782 ⁴⁴
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		091²	091²	091²	091²	091²	091²	091²	091²	091²	091²	091²	091²	093²⁵	277⁵⁸	319⁶⁰
Income Tax		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		091²	091²	091²	091²	091²	091²	091²	091²	091²	091²	091²	091²	093²⁵	277⁵⁸	319⁶⁰
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		091²	091²	091²	091²	091²	091²	091²	091²	091²	091²	091²	091²	093²⁵	277⁵⁸	319⁶⁰
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	1	091²	091²	091²	091²	091²	091²	091²	091²	091²	091²	091²	091²	093²⁵	277⁵⁸	319⁶⁰

5.CONCLUSION

The SDBIP is a significant intervention tool in the strengthening of democratic governance in the local sphere of government. The SDBIP prescribes that the KLM annual targets be provided in order to assist with implementation and monitoring. Regular reviews would compare targets with actual outcomes and revise future targets as necessary.

The SDBIP monitoring of actual revenue targets and spending against the budget will be reported monthly in terms of section 71 of the MFMA. In terms of section 71 of the MFMA, the accounting officer must not later than ten days after the last working day of each month, submit to the Executive Mayor and the relevant provincial treasury a statement on the state of the municipalities' budget, reflecting the following:

- Actual revenue, per revenue source;
- Actual borrowings;
- Actual expenditure, per vote;
- Actual capital expenditure, per vote;
- The amount of any allocations received;

And explanation of:

- Any material variances from what the municipality have projected on revenue by source, and from the municipality's expenditure projections per vote;
- Any material variances from the service delivery and budget implementation plan and;
- Any remedial or corrective steps taken or to be taken to ensure that projected revenue and expenditure remain within the municipality's approved budget.