



**Service Delivery Budget
Implementation Plan
(SDBIP)**

2026/27

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Municipal Finance Management Act:

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

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

Print Name MONDE STRATY

Municipal Manager of Garden Route District Municipality

Signature 

Date 10/6/2026

Approval

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

Print Name Marais Kruger

Executive Mayor of Garden Route District Municipality

Signature 

Date 10 June 2026

Municipal Finance Management Act:

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Municipal Manager of Garden Route District Municipality

Signature 

Date 10/6/2026

Approval

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

Print Name _____

Executive Mayor of Garden Route District Municipality

Signature _____

Date _____

Summary

The Municipality is required to produce a Service Delivery and Budget Implementation Plan to show the following:

- Monthly projections of revenue and expenditure for the operating and capital budgets
- Quarterly service delivery targets and performance indicators.

Each month the Municipal Manager must present the Mayor with a report showing how income and spending is progressing against these projections. Every quarter the Mayor must report to Council on the progress of the budget.

Service Delivery Targets and Performance Indicators

Each Directorate has to provide quarterly targets so that performance can be monitored throughout the year. The Municipal Manager's and Director's performance contracts must contain these targets. The targets cannot be changed during the year unless Council approves the changes. The performance targets for 2026/27 are contained in the accompanying Estimates Annexure document.

Introduction

A Service Delivery and Budget Implementation Plan is defined as a detailed plan approved by the Executive Mayor for implementing the municipality's delivery of municipal services and its annual budget.

The Service Delivery and Budget Implementation Plan (SDBIP) functions much like a business plan and is a critical component of the broader financial planning process. Although it is officially approved after the municipal budget, its development takes place alongside the budget formulation. The SDBIP serves as a vital link between the approved budget and the performance agreements of management. It outlines in detail how the budget will be executed, including projected cash flows, service delivery targets, and key performance indicators.

The Components of a SDBIP

In terms of the Municipal Finance Management Act (MFMA), Act No. 56 of 2003, and particularly as guided by the Systems Act (Municipal Systems Act, Act No. 32 of 2000), the Service Delivery and Budget Implementation Plan (SDBIP) is structured around five key components that align service delivery with financial planning and performance management.

The 5 Key Components of the SDBIP are:

1. **Monthly Projections of Revenue to be Collected for Each Source**
 - Forecasts expected income by revenue source (e.g., property rates, service charges).
 - Helps track whether revenue targets are being met on a monthly basis.
2. **Monthly Projections of Expenditure (Operating and Capital) per Vote**
 - Sets out anticipated spending for each municipal department or vote.
 - Provides financial oversight and control over both operating and capital budgets.
3. **Quarterly Projections of Service Delivery Targets and Performance Indicators per Vote**
 - Breaks down annual service delivery targets into quarterly milestones.
 - Ensures that each department's performance is measurable and time-bound.
4. **Ward Information for Expenditure and Service Delivery**
 - Details on how resources and services are allocated and delivered at the ward level.
 - Promotes transparency and responsiveness to local community needs.
5. **Detailed Capital Works Plan Allocated by Ward over Three Years**
 - Provides a three-year capital development plan specifying infrastructure projects per ward.
 - Ensures alignment with the Integrated Development Plan (IDP) and promotes long-term planning.

The SDBIP Concept

National Treasury, in MFMA circular 13, outlined the concept of the SDBIP. It is seen as a contract between the administration, council and community expressing the goals and objectives set by the council as quantifiable outcomes that can be implemented by the administration over the next twelve months.

It is a management, implementation and monitoring tool that will assist the Executive Mayor, Councillors, Municipal Manager, Senior Managers and community. It is also a performance monitoring tool that enables the Municipal Manager to monitor the performance of senior managers. The MFMA requires that the performance agreements of senior managers be linked to the measurable performance objectives in the SDBIP.

As a vital monitoring tool, the SDBIP should help enable the Executive Mayor and Municipal Manager to be pro-active and take remedial steps in the event of poor performance.

The SDBIP is considered as a layered plan. Whilst only the top layer is made public at council, the budget and performance targets should be broken down into smaller targets and cascaded to middle-level and junior managers. Directorates should be producing their own SDBIP's which roll up into the municipality's SDBIP.

MFMA requirement - Approval of the SDBIP

Under the MFMA the process for approval of the SDBIP is covered under Chapter 7 - Responsibilities of Mayors and Chapter 8 - Responsibilities of municipal officials.

Under chapter 8 the Accounting Officer must submit a draft of the SDBIP to the Executive Mayor within 14 days of the budget being approved as well as drafts of the annual performance agreements required in the Municipal Systems Act.

Chapter 7 of the MFMA requires the Executive Mayor to "take all reasonable steps" to ensure that the SDBIP is approved by the mayor within 28 days after the approval of the budget and that the SDBIP is made public no later than 14 days after that.

MFMA requirement – Implementation & monitoring

Section 54 sets out the responsibilities of the Executive Mayor with regard to budgetary control and the early identification of financial problems.

When a budget monitoring report is received under section 71 or 72 of the MFMA, the Executive Mayor must check whether the budget is being implemented in accordance with the SDBIP.

If it is decided to amend the SDBIP, any revisions to the service delivery targets and performance indicators must be made with the approval of council following an adjustments budget. The Executive Mayor must issue instructions to the accounting officer to ensure that the budget is implemented in terms of the SDBIP.

The revised SDBIP must be promptly made available to the public.

Service Delivery Targets and Performance Indicators

A number of meetings were held with directorates and the performance indicators and targets developed. These targets have been included in the 2026/27 SDBIP.

The targets and indicators attempt to measure a range of activities in the municipality. It will be the responsibility of directorates to provide information on progress towards achieving these targets on a quarterly basis.

Any revision to the SDBIP resulting from a change in Performance Indicators will be reported to Council for approval in terms of Section 54 (c) of the MFMA.

Monitoring and the adjustments budget process

The section 71 and 72 budget monitoring reports required under the MFMA should provide a consolidated analysis of the Municipality's financial position including year-end projections.

As detailed earlier, the Executive Mayor must consider these reports under s54 of the MFMA and then make a decision as to whether the SDBIP should be amended.

The Adjustments Budget concept is governed by various provisions in the MFMA and is aimed at instilling and establishing an increased level of discipline, responsibility and accountability in the municipality's finances.

In simple terms, funds can be transferred within a vote but any movements between votes can only be agreed by an adjustments budget.

Draft Top Layer Service Delivery and Budget Implementation Plan 2026/27

Ref	Directorate	National KPA	Strategic Objectives	KPI Name	Unit of Measurement	Ward	KPI Owner	Base line	Annual Target	Q1	Q2	Q3	Q4
TL1	Office of the Municipal Manager	Good Governance and Public Participation	Good Governance	Complete 85% of the Risk Based Audit Plan (RBAP) for the 2025/26 financial year by 30 June 2027 [(Number of audits and tasks completed for the period identified in the RBAP/ Number of audits and planned tasks in the RBAP) x 100]	% of the Risk Based Audit Plan completed by 30 June 2027	All	Municipal Manager	TBC	85%	25%	50%	75%	85%
TL2	Office of the Municipal Manager	Municipal Financial Viability and Management	Financial Viability and Sustainability	The percentage of the municipal capital budget spent on capital projects by 30 June 2027 [(Actual amount spent on capital projects / Total amount budgeted for capital projects) x 100]	% of capital budget spent by 30 June 2027	All	Municipal Manager	TBC	95%	0%	10%	40%	95%
TL3	Office of the Municipal Manager	Good Governance and Public Participation	Good Governance	Compile and submit the final Oversight Report for 2025/26 to Council by 31 December 2026	Final Oversight Report for 2025/06 submitted to Council for adoption by 31 December 2026	All	Municipal Manager	TBC	1	0	1	0	0
TL4	Office of the Municipal Manager	Good Governance and Public Participation	Good Governance	Submit an Operation Clean Audit Report (OPCAR) progress report to the Management Public Accounts Committee (MPAC) on a quarterly basis	Number of OPCAR reports submitted to MPAC	All	Municipal Manager	TBC	4	1	1	1	1
TL5	Office of the Municipal Manager	Municipal Financial Viability and Management	A Skilled Workforce and Communities	Award 7 external bursaries to qualifying candidates by 31 March 2027	Number of external bursaries awarded by 31 March 2027	All	Municipal Manager	TBC	7	0	0	7	0
TL6	Financial & Corporate Services	Municipal Financial Viability and Management	Financial Viability and Sustainability	Achieve cash coverage ratio of 3 months. Financial viability measured in terms of the available cash to cover fixed operating expenditure by 30 June 2027[(Cash and Cash Equivalents - Unspent Conditional Grants -	Number of months that available cash is sufficient to cover the monthly operating expenditure	All	CFO	TBC	3	0	3	0	3

Ref	Directorate	National KPA	Strategic Objectives	KPI Name	Unit of Measurement	Ward	KPI Owner	Base line	Annual Target	Q1	Q2	Q3	Q4
				Overdraft) + Short Term Investment) / Monthly Fixed Operational Expenditure excluding (Depreciation, Amortisation, and Provision for Bad Debts, Impairment and Loss on Disposal of Assets)]									
TL7	Financial & Corporate Services	Municipal Financial Viability and Management	Financial Viability and Sustainability	Achieve a current ratio of 1.5 (Current assets: Current liabilities) by 30 June 2027	Number of times the Municipality can pay back its short term-liabilities with its short-term assets by 30 June 2027	All	CFO	TBC	1.5	0	0	0	1.5
TL8	Financial & Corporate Services	Municipal Financial Viability and Management	Financial Viability and Sustainability	Financial viability measured in terms of the municipality's ability to meet its service debt obligations by 30 June 2025 [(Short Term Borrowing + Bank Overdraft + Short Term Lease + Long Term Borrowing + Long Term Lease) / (Total Operating Revenue - Operating Conditional Grant) x 100]	% of debt coverage	All	CFO	TBC	45%	0%	0%	0%	45%
TL9	Financial & Corporate Services	Municipal Financial Viability and Management	Financial Viability and Sustainability	Compilation of the Annual Financial Statements (AFS) for the 2025/26 financial year and submit to the Auditor-General (AG) by 31 August 2026	Compilation and submission of the AFS to the AG by 31 August 2026	All	CFO	TBC	1	1	0	0	0
TL10	Financial & Corporate Services	Municipal Financial Viability and Management	Financial Viability and Sustainability	Compile the Mid-year Financial Statements for the 2026/27 financial year and submit to Audit and Performance Audit Committee (APAC) by 28 February 2027	Compilation and submission of the Mid-year Financial Statements to APAC by 28 February 2027	All	CFO	TBC	1	0	0	1	0
TL14	Financial & Corporate Services	Municipal Transformation and Organisational Development	A Skilled Workforce and Communities	Number of people from employment equity target groups that will be appointed in the three highest levels of management during the 2026/27 financial year in compliance with the municipality's approved employment equity plan	Number of people appointed in the three highest levels of management in compliance with the municipality's approved employment equity plan (senior officials & managers, professionals,	All	CFO	TBC	0	0	0	0	1

Ref	Directorate	National KPA	Strategic Objectives	KPI Name	Unit of Measurement	Ward	KPI Owner	Base line	Annual Target	Q1	Q2	Q3	Q4
				(senior officials & managers, professionals, technicians and associate professionals)	technicians and associate professionals)								
TL15	Financial & Corporate Services	Municipal Transformation and Organisational Development	A Skilled Workforce and Communities	Spend 1% of personnel budget on training by 30 June 2027 [(Actual total training expenditure/total personnel budget) x 100]	% of the personnel budget spent on training by 30 June 2027	All	CFO	TBC	1%	0%	0%	0%	1%
TL16	Financial & Corporate Services	Municipal Transformation and Organisational Development	A Skilled Workforce and Communities	Limit vacancy rate to 10% of budgeted post by 30 June 2027[(Number of funded posts vacant/number of funded posts) x 100]	% vacancy rate	All	CFO	TBC	10%	0%	0%	0%	10%
TL17	Financial & Corporate Services	Municipal Transformation and Organisational Development	A Skilled Workforce and Communities	Award 9 internal bursaries to qualifying candidates by 31 March 2027	Number of internal bursaries awarded by March 2027	All	CFO	TBC	9	0	0	9	0
TL18	Financial & Corporate Services	Municipal Transformation and Organisational Development	A Skilled Workforce and Communities	Create training opportunities for EPWP appointees by 30 June 2027	Number of training opportunities created for EPWP appointees by 30 June 2027	All	CFO	TBC	50	0	20	20	10
TL19	Planning and Economic Development	Good Governance and Public Participation	Good Governance	Report quarterly to Council on the progress in terms of the Growth and Development Strategy initiatives within the district	Number of reports submitted	All	Executive Manager: Planning & Economic Development	TBC	4	1	1	1	1
TL20	Planning and Economic Development	Local Economic Development	Grow an Inclusive District Economy	Create job opportunities through the Expanded Public Works Programme (EPWP) for the organisation by 30 June 2027	Number of job opportunities created through the Expanded Public Works Programme (EPWP) by 30 June 2027	All	Executive Manager: Planning & Economic Development	TBC	253	0	100	100	53
TL21	Planning and Economic Development	Good Governance and Public Participation	Good Governance	Compile and submit the Final Annual Report 2025/26 to Council by 31 December 2026	Final Annual Report for 2025/26 submitted to Council by 31 December 2026	All	Executive Manager: Planning & Economic Development	TBC	1	0	1	0	0

Ref	Directorate	National KPA	Strategic Objectives	KPI Name	Unit of Measurement	Ward	KPI Owner	Base Line	Annual Target	Q1	Q2	Q3	Q4
TL22	Planning and Economic Development	Good Governance and Public Participation	Good Governance	Submit the Integrated Development Plan (IDP) for the 2027 - 2032 period to Council by 31 May 2027	IDP Review submitted to Council by 31 May 2027	All	Executive Manager: Planning & Economic Development	New KPI	1	0	0	0	1
TL23	Community Services	Basic Service Delivery	Promote sustainable environmental management	Quarterly report on the conclusion of the MFMA sec 33(Regional Waste Management Facility)	Number of reports submitted to Council	All	Executive Manager: Community Service	TBC	4	1	1	1	1
TL24	Community Services	Basic Service Delivery	Promote sustainable environmental management	Execute 4 emergency preparedness exercises and submit reports to the Portfolio Committee by 30 June 2027	Number of reports submitted by 30 June 2027	All	Executive Manager: Community Service	TBC	4	1	1	1	1
TL25	Community Services	Basic Service Delivery	Promote sustainable environmental management	Report to Council on the Water Service Authority as per the Section 78 process in terms of the Local Government: Municipal Systems Act, No. 32 of 2000	Number of reports submitted to Council	All	Executive Manager: Community Service	TBC	4	1	1	1	1
TL26	Community Services	Basic Service Delivery	Healthy and Socially stable Communities	Execute 4 emission testing (air quality) initiatives by 30 June 2027	Number of emission testing (air quality) initiatives executed by 30 June 2027	All	Executive Manager: Community Service	TBC	4	1	1	1	1
TL27	Community Services	Municipal Financial Viability and Management	Financial Viability and Sustainability	Spend 95% of the project budget for the Regional Landfill Facility by 30 June 2027 [(Actual amount spent on project /Total amount budgeted for project) x 100]	% of project budget spent	All	Executive Manager: Community Service	TBC	95%	25%	25%	35%	5%
New	Financial & Corporate Services	Municipal Financial Viability and Management	Financial Viability and Sustainability	Develop and submit a comprehensive Financial Recovery Plan incorporating deficit reduction, revenue enhancement, cost containment and debt recovery measures to Council	Financial Recovery Plan submitted to Council by August 2026	All	CFO	New KPI	1	1	0	0	0
New	Financial & Corporate Services	Municipal Financial Viability and Management	Financial Viability and Sustainability	Report to Council on the review of tariffs where applicable, that reflects the assurance on cost-effective pricing within the core district functions	Report submitted to Council by September 2026	All	CFO	New KPI	1	1	0	0	0

Ref	Directorate	National KPA	Strategic Objectives	KPI Name	Unit of Measurement	Ward	KPI Owner	Base Line	Annual Target	Q1	Q2	Q3	Q4
New	Planning and Economic Development	Municipal Financial Viability and Management	Financial Viability and Sustainability	Report to Council on the review of lease agreements, enforced outstanding rentals and assessment of non-strategic assets for disposal or alternative utilisation	Report submitted to Council by September 2026	All	Executive Manager: Planning & Economic Development	New KPI	1	1	0	0	0

REVENUE BY SOURCE - 2026/27

Description	July	August	September	October	November	December	January	February	March	April	May	June	TOTAL
Exchange Revenue													
Service charges - Electricity	0	0	0	0	0	0	0	0	0	0	0	0	0
Service charges - Water	0	0	0	0	0	0	0	0	0	0	0	0	0
Service charges - Waste Water Management	0	0	0	0	0	0	0	0	0	0	0	0	0
Service charges - Waste Management	2 420	2 420	2 420	2 420	2 420	2 420	2 420	2 420	2 420	2 420	2 420	2 420	29 040
Sale of Goods and Rendering of Services	1 680	1 881	2 048	1 949	2 132	2 652	2 109	2 015	2 167	2 028	1 766	2 134	24 561
Agency services	0	0	0	0	0	0	0	0	0	0	0	0	0
Interest	0	0	0	0	0	0	0	0	0	0	0	0	0
Interest earned from Receivables	636	636	636	636	636	636	636	636	636	636	1 036	636	8 032
Interest earned from Current and Non-Current Assets	661	661	661	661	661	661	661	661	661	661	661	661	7 932
Dividends	0	0	0	0	0	0	0	0	0	0	0	0	0
Rent on Land	61	61	61	61	61	61	61	61	61	61	61	61	61
Rental from Fixed Assets	145	145	145	145	145	145	145	145	145	145	145	145	145
Licence and permits	20	2	0	7	119	0	0	0	0	6	9	8	8
Special rating levies	0	0	0	0	0	0	0	0	0	0	0	0	0
Construction Contract Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0
Development Charges	0	0	0	0	0	0	0	0	0	0	0	0	0
Operational Revenue	240	89	158	182	99	16	32	295	427	37	275	24	24
Non-Exchange Revenue													
Property rates	0	0	0	0	0	0	0	0	0	0	0	0	0
Surcharges and Taxes	0	0	0	0	0	0	0	0	0	0	0	0	0

Description	July	August	September	October	November	December	January	February	March	April	May	June	TOTAL
Fines, penalties and forfeits	0	0	0	0	0	0	0	0	0	0	0	0	0
Licences or permits	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfer and subsidies - Operational	83 061	5 526	1 813	3 043	2 611	66 633	1 813	3 233	50 375	1 813	1 813	1 813	223 547
Interest	0	0	0	0	0	0	0	0	0	0	0	0	0
Fuel Levy	0	0	0	0	0	0	0	0	0	0	0	0	0
Operational Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0
Gains on disposal of Fixed and Intangible Assets	2 106	2 106	2 106	2 106	2 106	2 106	2 106	2 106	2 106	2 106	2 106	2 106	25 272
Other Gains	0	0	0	0	0	0	0	0	0	0	0	0	0
Discontinued Operations	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	91 031	13 528	10 048	11 210	10 991	75 331	9 984	11 573	58 998	9 913	10 292	10 008	322 907

MONTHLY CASHFLOW - 2026/27

Sub-Directorate [R]	Function [R]	July			August			September		
		Revenue	Operational Exp.	Capital Exp.	Revenue	Operational Exp.	Capital Exp.	Revenue	Operational Exp.	Capital Exp.
Governance and Administration	Executive and Council	R28 117 572	R4 216 781	R0	R84 479	R4 828 724	R0	R152 572	R4 549 350	R0
Governance and Administration	Finance and Administration	R20 816 107	R6 940 916	R0	R4 366 611	R5 415 979	R0	R3 166 846	R7 610 110	R400 000
Governance and Administration	Internal Audit	R0	R269 628	R0	R0	R286 286	R0	R0	R344 572	R0
Community and Public Safety	Community and Social Services	R3 989 377	R812 645	R0	R0	R847 346	R0	R0	R865 467	R1 500 000
Community and Public Safety	Sport and Recreation	R344 491	R701 381	R0	R545 976	R715 224	R0	R710 501	R749 076	R0
Community and Public Safety	Public Safety	R10 357 451	R1 937 383	R0	R294 448	R2 300 870	R0	R294 448	R2 275 938	R1 000 000
Community and Public Safety	Housing	R0	R0	R0	R0	R0	R0	R0	R0	R0
Community and Public Safety	Health	R14 826 603	R2 985 165	R333	R116 075	R2 995 761	R333	R118 278	R3 386 151	R333
Economic and Environmental Services	Planning and Development	R7 649 860	R574 648	R0	R2 755 841	R570 971	R0	R2 312 541	R2 417 017	R0
Economic and Environmental Services	Road Transport	R0	R99 307	R0	R2 070 000	R329 651	R0	R0	R134 714	R0
Economic and Environmental Services	Environmental Protection	R20 065	R302 121	R0	R1 925	R373 855	R0	R0	R402 139	R0
Trading Services	Energy Sources	R0	R0	R0	R0	R0	R0	R0	R0	R0
Trading Services	Water Management	R0	R0	R0	R0	R0	R0	R0	R0	R0
Trading Services	Waste Water Management	R0	R0	R0	R0	R0	R0	R0	R0	R0
Trading Services	Waste Management	R4 284 723	R2 500 417	R12 687 449	R3 292 877	R2 496 702	R9 643 722	R3 292 877	R2 497 782	R7 599 844
Other	Other	R625 230	R97 878	R0	R0	R102 405	R0	R0	R113 022	R0
TOTAL		R91 031 479	R21 438 270	R12 687 782	R13 528 232	R21 263 774	R9 644 055	R10 048 063	R25 345 338	R10 500 177

Sub-Directorate [R]	Function [R]	October			November			December		
		Revenue	Operational Exp.	Capital Exp.	Revenue	Operational Exp.	Capital Exp.	Revenue	Operational Exp.	Capital Exp.
Governance and Administration	Executive and Council	R31 626	R6 927 233	R0	R17 631	R5 888 425	R0	R22 087 291	R4 784 363	R0
Governance and Administration	Finance and Administration	R3 311 172	R5 874 558	R0	R3 243 235	R13 378 320	R0	R16 863 367	R7 439 346	R0
Governance and Administration	Internal Audit	R0	R307 783	R0	R0	R521 929	R0	R0	R291 515	R0
Community and Public Safety	Community and Social Services	R1 230 000	R805 979	R0	R0	R999 395	R0	R3 134 510	R928 424	R0
Community and Public Safety	Sport and Recreation	R604 700	R797 457	R0	R621 914	R986 810	R0	R1 303 792	R923 094	R0
Community and Public Safety	Public Safety	R294 448	R2 190 103	R0	R294 448	R3 239 379	R0	R8 201 093	R1 874 019	R0
Community and Public Safety	Housing	R0	R0	R0	R0	R0	R0	R0	R0	R0
Community and Public Safety	Health	R126 148	R3 147 520	R333	R290 311	R4 981 239	R333	R11 689 054	R3 580 548	R333
Economic and Environmental Services	Planning and Development	R2 312 541	R1 022 744	R0	R3 110 941	R1 125 074	R0	R6 506 149	R1 060 440	R0
Economic and Environmental Services	Road Transport	R0	R86 861	R0	R0	R334 486	R0	R982 000	R113 268	R0
Economic and Environmental Services	Environmental Protection	R6 691	R316 474	R0	R119 423	R539 890	R0	R0	R313 768	R0
Trading Services	Energy Sources	R0	R0	R0	R0	R0	R0	R0	R0	R0
Trading Services	Water Management	R0	R0	R0	R0	R0	R0	R0	R0	R0
Trading Services	Waste Water Management	R0	R0	R0	R0	R0	R0	R0	R0	R0
Trading Services	Waste Management	R3 292 877	R2 496 702	R6 075 995	R3 292 877	R2 497 524	R6 026 100	R4 072 185	R2 504 555	R6 046 293
Other	Other	R0	R168 690	R0	R0	R183 177	R0	R491 253	R129 098	R0
TOTAL		R11 210 203	R24 142 104	R6 076 328	R10 990 780	R34 675 648	R6 026 433	R75 330 694	R23 942 438	R6 046 626

Sub-Directorate [R]	Function [R]	January			February			March		
		Revenue	Operational Exp.	Capital Exp.	Revenue	Operational Exp.	Capital Exp.	Revenue	Operational Exp.	Capital Exp.
Governance and Administration	Executive and Council	R27 786	R5 113 013	R0	R289 791	R5 564 146	R0	R16 744 763	R4 973 130	R0
Governance and Administration	Finance and Administration	R3 166 611	R7 350 340	R0	R3 166 611	R7 270 311	R0	R13 946 438	R10 089 836	R150 000
Governance and Administration	Internal/Audit	R0	R284 595	R0	R0	R285 102	R0	R0	R342 455	R0
Community and Public Safety	Community and Social Services	R0	R813 685	R0	R0	R834 332	R0	R2 574 629	R777 243	R0
Community and Public Safety	Sport and Recreation	R780 171	R1 152 448	R0	R669 030	R788 148	R0	R810 807	R863 955	R0
Community and Public Safety	Public Safety	R294 448	R2 478 935	R0	R746 848	R2 057 261	R0	R6 284 330	R2 964 824	R0
Community and Public Safety	Housing	R0	R0	R0	R0	R0	R0	R0	R0	R0
Community and Public Safety	Health	R109 190	R3 411 426	R333	R126 958	R3 227 446	R333	R8 892 314	R3 272 202	R333
Economic and Environmental Services	Planning and Development	R2 312 541	R970 216	R0	R2 844 841	R1 021 794	R0	R5 489 518	R3 557 428	R0
Economic and Environmental Services	Road Transport	R0	R83 379	R0	R888 000	R81 092	R0	R0	R81 955	R0
Economic and Environmental Services	Environmental Protection	R0	R351 255	R0	R0	R348 834	R0	R0	R328 196	R0
Trading Services	Energy Sources	R0	R0	R0	R0	R0	R0	R0	R0	R0
Trading Services	Water Management	R0	R0	R0	R0	R0	R0	R0	R0	R0
Trading Services	Waste Water Management	R0	R0	R0	R0	R0	R0	R0	R0	R0
Trading Services	Waste Management	R3 292 877	R2 496 692	R4 377 488	R3 292 877	R2 496 702	R5 710 998	R3 883 262	R2 495 848	R1 727 205
Other	Other	R0	R107 582	R0	R0	R141 644	R0	R372 161	R116 468	R0
	TOTAL	R9 983 624	R24 613 566	R4 377 821	R12 024 956	R24 116 812	R5 711 331	R58 998 222	R29 863 540	R1 877 538

Sub-Directorate [R]	Function [R]	April			May			June		
		Revenue	Operational Exp.	Capital Exp.	Revenue	Operational Exp.	Capital Exp.	Revenue	Operational Exp.	Capital Exp.
Governance and Administration	Executive and Council	R47 657	R5 271 122	R0	R269 926	R7 848 088	R0	R19 996	R5 607 460	R0
Governance and Administration	Finance and Administration	R3 166 611	R7 742 175	R0	R3 566 789	R7 399 693	R0	R3 166 603	R9 258 006	R0
Governance and Administration	Internal Audit	R0	R300 700	R0	R0	R291 371	R0	R0	R321 360	R0
Community and Public Safety	Community and Social Services	R1 500 000	R865 825	R0	R0	R782 855	R0	R0	R1 642 064	R0
Community and Public Safety	Sport and Recreation	R672 077	R791 897	R0	R429 389	R662 710	R0	R786 019	R699 194	R0
Community and Public Safety	Public Safety	R341 608	R2 192 392	R0	R294 448	R2 070 852	R0	R794 886	R1 910 948	R0
Community and Public Safety	Housing	R0	R0	R0	R0	R0	R0	R127 713	R0	R0
Community and Public Safety	Health	R120 951	R3 329 941	R333	R116 747	R3 326 720	R333	R2 320 422	R3 518 762	R337
Economic and Environmental Services	Planning and Development	R2 312 541	R2 044 176	R0	R2 312 541	R1 591 838	R0	R2 312 536	R1 703 089	R0
Economic and Environmental Services	Road Transport	R0	R202 506	R0	R0	R472 878	R0	R0	R1 919 903	R0
Economic and Environmental Services	Environmental Protection	R5 746	R335 041	R0	R9 169	R365 775	R0	R7 886	R344 212	R0
Trading Services	Energy Sources	R0	R0	R0	R0	R0	R0	R0	R0	R0
Trading Services	Water Management	R0	R0	R0	R0	R0	R0	R0	R0	R0
Trading Services	Waste Water Management	R0	R0	R0	R0	R0	R0	R0	R0	R0
Trading Services	Waste Management	R3 292 877	R3 623 953	R1 346 098	R3 292 877	R5 195 410	R1 346 098	R3 292 875	R8 989 628	R1 346 098
Other	Other	R0	R109 170	R0	R0	R107 614	R0	R0	R111 896	R0
TOTAL		R11 460 068	R26 808 898	R1 346 431	R10 291 886	R30 115 804	R1 346 431	R12 828 936	R36 026 522	R1 346 435

Sub-Directorate [R]	Function [R]	TOTAL		
		Revenue	Operational Exp.	Capital Exp.
Governance and Administration	Executive and Council	R67 891 090	R65 571 835	R0
Governance and Administration	Finance and Administration	R81 947 001	R95 769 590	R550 000
Governance and Administration	Internal Audit	R0	R3 847 296	R0
Community and Public Safety	Community and Social Services	R12 428 516	R10 975 260	R1 500 000
Community and Public Safety	Sport and Recreation	R8 278 867	R9 831 394	R0
Community and Public Safety	Public Safety	R28 492 904	R27 492 904	R1 000 000
Community and Public Safety	Housing	R127 713	R0	R0
Community and Public Safety	Health	R38 853 051	R41 162 881	R4 000
Economic and Environmental Services	Planning and Development	R42 232 391	R17 659 435	R0
Economic and Environmental Services	Road Transport	R3 940 000	R3 940 000	R0
Economic and Environmental Services	Environmental Protection	R170 905	R4 321 560	R0
Trading Services	Energy Sources	R0	R0	R0
Trading Services	Water Management	R0	R0	R0
Trading Services	Waste Water Management	R0	R0	R0
Trading Services	Waste Management	R41 876 061	R40 291 915	R63 933 388
Other	Other	R1 488 644	R1 488 644	R0
TOTAL		R327 727 143	R322 352 714	R66 987 388

CAPITAL EXPENDITURE - 2026/27

Sub-Directorate	Function	Ward	July	August	September	October	November	December	January	February	March	April	May	June	Total
Governance and Administration	Finance and Administration	All	0	0	400	0	0	0	0	0	150	0	0	0	550
Community and Public Safety	Community and Social Services	All	0	0	1 500	0	0	0	0	0	0	0	0	0	1 500
Community and Public Safety	Public Safety	All	0	0	1 000	0	0	0	0	0	0	0	0	0	1 000
Trading Services	Waste Management	All	12 687	9 644	7 600	6 076	6 026	6 046	4 377	5 711	1 727	1 346	1 346	1 346	63 933
Total Capital Expenditure - Functional			12 688	9 644	10 500	6 076	6 026	6 047	4 378	5 711	1 878	1 346	1 346	1 346	66 987