

CENTRAL KAROO DISTRICT MUNICIPALITY



SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN (SDBIP)

2025/26

"Working together in development and growth"

Municipal Financial Management Act

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

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

Print Name Jackson Penxa

Municipal Manager of Central Karoo District Municipality

Signature 

Date 26/06/2025

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 Johanna Botha

Mayor of Central Karoo District Municipality

Signature 

Date 26.06.2025





Ref	Directorate	National KPA	Strategic Objectives	KPI Name	Unit of Measurement	Ward	KPI owner	Baseline	Annual Target	Q1	Q2	Q3	Q4
TL1	Office of the Municipal Manager	Municipal Financial Viability and Management	Deliver a sound and effective administrative and financial service to achieve sustainability and viability in the region	Spend 90% of the municipal capital budget by 30 June 2026 {(Actual amount spent /Total amount budgeted) X100}	% of capital budget spent	All	Municipal Manager	90%	90%	10%	40%	65%	90%
TL2	Office of the Municipal Manager	Good Governance and Public Participation	Facilitate good governance principles and effective stakeholder participation	Review the Risk Based Audit Plan (RBAP) and submit to the Audit Committee for approval by 30 June 2026	RBAP revised and submitted to the Audit Committee	All	Municipal Manager	1	1	0	0	0	1
TL3	Office of the Municipal Manager	Good Governance and Public Participation	Facilitate good governance principles and effective stakeholder participation	Complete 80% of the audits as per the RBAP by 30 June 2026 [(Audits completed for the year/audits planned for the year according to the RBAP) x100]	% audits completed	All	Municipal Manager	80%	80%	0%	0%	0%	80%
TL4	Office of the Municipal Manager	Municipal Transformation and Institutional Development	Build a well capacitated workforce, skilled youth and communities	Review the organisational structure (Macro) and submit to Council for approval by 31 May 2026	Organisational structure reviewed and submitted to Council	All	Municipal Manager	1	1	0	0	0	1
TL5	Financial Services	Good Governance and Public Participation	Deliver a sound and effective administrative and financial service to achieve sustainability and viability in the region	Review 19 budget related policies and submit to Council for approval by 31 May 2026	Number of policies reviewed and submitted to Council for approval	All	Director: Finance (CFO)	19	19	0	0	0	19
TL6	Financial Services	Good Governance and Public Participation	Deliver a sound and effective administrative and financial service to achieve sustainability and viability in the region	Review and submit the MFMA delegation register to Council for approval by 31 May 2026	MFMA delegation registered reviewed and submitted to Council for approval	All	Director: Finance (CFO)	1	1	0	0	0	1
TL7	Financial Services	Municipal Financial Viability and Management	Deliver a sound and effective administrative and financial service to achieve sustainability and viability in the region	Compile and submit the financial statements to the Auditor-General by 31 August 2025	Financial statements compiled and submitted to the Auditor-General	All	Director: Finance (CFO)	1	1	1	0	0	0
TL8	Financial Services	Municipal Financial	Deliver a sound and effective administrative and financial service to	Financial viability measured in terms of the municipality's ability to	% of debt coverage	All	Director: Finance (CFO)	5%	5%	0%	0%	0%	5%

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Ref	Directorate	National KPA	Strategic Objectives	KPI Name	Unit of Measurement	Ward	KPI owner	Baseline	Annual Target	Q1	Q2	Q3	Q4
		Viability and Management	achieve sustainability and viability in the region	meet its service debt obligations as at 30 June 2026 [(Short Term Borrowing + Bank Overdraft + Short Term Lease + Long Term Borrowing + Long Term Lease) / Total Operating Revenue - Operating Conditional Grant] x 100]									
TL9	Financial Services	Municipal Financial Viability and Management	Deliver a sound and effective administrative and financial service to achieve sustainability and viability in the region	Financial viability measured in terms of the available cash to cover fixed operating expenditure as at 30 June 2026 [(Cash and Cash Equivalents - Unspent Conditional Grants - Overdraft) + Short Term Investment] / Monthly Fixed Operational Expenditure excluding (Depreciation, Amortisation, and Provision for Bad Debts, Impairment and Loss on Disposal of Assets)]	Cost coverage as at 30 June 2026	All	Director: Finance (CFO)	1.5	1.5	0	0	0	1.5
TL10	Financial Services	Municipal Financial Viability and Management	Deliver a sound and effective administrative and financial service to achieve sustainability and viability in the region	Achieve a current ratio of 1:1 by 30 June 2026 (Current assets : Current liabilities)	Number of times the Municipality can pay back its short term-liabilities with its short-term assets by 30 June 2026	All	Director: Finance (CFO)	1	1	0	0	0	1
TL11	Corporate Services	Good Governance and Public Participation	Facilitate good governance principles and effective stakeholder participation	Submit the draft Annual Report in Council by 31 January 2026	Draft Annual Report submitted in Council	All	Director: Corporate Services	1	1	0	0	1	0



Ref	Directorate	National KPA	Strategic Objectives	KPI Name	Unit of Measurement	Ward	KPI owner	Baseline	Annual Target	Q1	Q2	Q3	Q4
TL12	Corporate Services	Good Governance and Public Participation	Facilitate good governance principles and effective stakeholder participation	Review Corporate and HR policies and submit to Council for approval by 30 June 2026	Number of policies reviewed and submitted	All	Director: Corporate Services	2	10	0	0	0	10
TL13	Corporate Services	Municipal Transformation and Institutional Development	Build a well capacitated workforce, skilled youth and communities	Spend 0.5% of the municipality's personnel budget on training by 30 June 2026 [(Total Actual Training Expenditure/ Total personnel Budget) x100]	% of the personnel budget spent on training	All	Director: Corporate Services	0.50%	0.50%	0%	0%	0%	0.50%
TL14	Corporate Services	Municipal Transformation and Institutional Development	Build a well capacitated workforce, skilled youth and communities	Review the Workplace Skills Plan and submit to LGSETA by 30 April 2026	Workplace Skills Plan reviewed and submitted	All	Director: Corporate Services	1	1	0	0	0	1
TL15	Corporate Services	Municipal Transformation and Institutional Development	Build a well capacitated workforce, skilled youth and communities	The number of people from the employment equity target groups employed (appointed) in the three highest levels of management in compliance with the municipality's approved Equity Plan as at 30 June 2026	Number of people employed	All	Director: Corporate Services	1	1	0	0	0	1
TL16	Corporate Services	Municipal Transformation and Institutional Development	Build a well capacitated workforce, skilled youth and communities	Fill all budgeted vacant posts within 6 months from position becoming vacant in terms of Regulation 890 (MSR)	% of budgeted vacant posts filled within 6 months	All	Director: Corporate Services	1%	100%	100 %	100 %	100 %	100 %
TL17	Socio-Economic Services	Local Economic Development	Promote regional, economic development, tourism and growth opportunities	Create full time equivalent (FTE's) through expenditure with the EPWP job creation initiatives by 30 June 2026	Number of full time equivalent (FTE's) created	All	Director: Socio Economic Services	40	40	0	0	0	40
TL18	Socio-Economic Services	Good Governance and Public Participation	Facilitate good governance principles and effective stakeholder participation	Develop the IDP and Budget Process Plan and submit to Council by 31 August 2025	IDP and Budget Process Plan submitted	All	Director: Socio Economic Services	1	1	1	0	0	0



Ref	Directorate	National KPA	Strategic Objectives	KPI Name	Unit of Measurement	Ward	KPI owner	Baseline	Annual Target	Q1	Q2	Q3	Q4
TL19	Socio-Economic Services	Good Governance and Public Participation	Facilitate good governance principles and effective stakeholder participation	Submit the final IDP to Council by 31 May 2026 for approval	Final IDP submitted for approval	All	Director: Socio Economic Services	1	1	0	0	0	1
TL20	Socio-Economic Services	Basic Service Delivery	Promote safe, healthy and socially stable communities through the provision of a sustainable environmental health service	Compile and submit bi-annual Water Quality Evaluation Reports to the Beaufort West, Prince Albert & Laingsburg Water Service Authorities by 30 June 2026	Number of Water Quality Evaluation Reports submitted to Water Service Authorities	All	Director: Socio Economic Services	6	6	0	3	0	3
TL21	Socio-Economic Services	Basic Service Delivery	Promote safe, healthy and socially stable communities through the provision of a sustainable environmental health service	Compile and submit annual Waste Management Evaluation Report to the Beaufort West, Prince Albert & Laingsburg municipalities by 30 June 2026	Number of Waste Management Evaluation Reports submitted to local municipalities	All	Director: Socio Economic Services	3	3	0	0	0	3
TL22	Socio-Economic Services	Basic Service Delivery	Promote safe, healthy and socially stable communities through the provision of a sustainable environmental health service	Compile and submit bi-annual Informal Settlement Evaluation Reports for Kwa-Mandlenkosi, Merweville & Murraysburg to the Beaufort West Municipality & Prince Albert & Klaarstroom to the Prince Albert Municipality by 30 June 2026	Number of Informal Settlement Evaluation Reports submitted to local municipalities	All	Director: Socio Economic Services	10	10	0	5	0	5
TL23	Socio-Economic Services	Municipal Financial Viability and Management	Deliver a sound and effective administrative and financial service to achieve sustainability and viability in the region	Spend 90% of the grant funding by 30 June 2026 {(Actual amount spent / Total amount budgeted) X100}	% of budget spent	All	Director: Socio Economic Services	90%	90%	10%	40%	65%	90%
TL24	Roads and Infrastructure Services	Basic Service Delivery	Improve and maintain district roads and promote safe roads transport	Create job opportunities in terms of skills and labour needs within identified road projects by June 2026	Number of job opportunities created	All	Senior Manager: Roads and Infrastructure	40	40	0	10	20	40



Ref	Directorate	National KPA	Strategic Objectives	KPI Name	Unit of Measurement	Ward	KPI owner	Baseline	Annual Target	Q1	Q2	Q3	Q4
TL25	Roads and Infrastructure Services	Basic Service Delivery	Improve and maintain district roads and promote safe roads transport	Spend 95% of the total approved Roads budget by 30 June 2026 [(Actual expenditure divided by approved allocation received) x100]	% of total approved Roads budget spent	All	Senior Manager: Roads and Infrastructure	95%	95%	10%	40%	65%	95%
TL26	Roads and Infrastructure Services	Basic Service Delivery	Improve and maintain district roads and promote safe roads transport	Regravel 40 kilometres of road by 30 June 2026	Number of kilometres regavelled	All	Senior Manager: Roads and Infrastructure	40	40	10	20	30	40

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Capital Budget for the 2025/26 financial year

Description	Ward	Budget Year 2025/26												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
														R Thousand		
Governance and administration	All	115	115	115	115	115	115	115	115	115	115	115	115	1 384	566	821
Executive and council	All	40	40	40	40	40	40	40	40	40	40	40	40	477	-	0
Finance and administration	All	76	76	76	76	76	76	76	76	76	76	76	76	907	566	821
Community and public safety	All	27	27	27	27	27	27	27	27	27	27	27	27	322	-	0
Community and social services	All	22	22	22	22	22	22	22	22	22	22	22	22	261	-	0
Health	All	5	5	5	5	5	5	5	5	5	5	5	5	61	-	0
Economic and environmental services	All	34	34	34	34	34	34	34	34	34	34	34	34	402	-	0
Planning and development	All	34	34	34	34	34	34	34	34	34	34	34	34	402	-	0
Total Capital Expenditure	-	176	176	176	176	176	176	176	176	176	176	176	176	2 108	566	821

Function	Project Description	Asset Class	Ward	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R Thousand						
Disaster Management	Capital_New_Fire Service Vehicle_Disaster Management 24-25	Transport Assets	All	261	-	-
Economic Development/Planning	Capital_New_Machinery and Equipment Civil Defence_011080108003021	Machinery and Equipment	All	402	-	-
Economic Development/Planning	Capital_Emergency Loadshedding Grant	Machinery and Equipment	All	-	-	0
Economic Development/Planning	Capital_Exp_WOSA_Tools and Equipment	Machinery and Equipment	All	-	-	0
Finance	Capital_New_Computer and IT Equipment_Financial Services_FMG	Computer Equipment	All	265	245	224
Finance	Capital_New_IT Equipment_Financial Services_MSIG	Computer Equipment	All	596	275	596
Finance	Capital_New_Machinery and Equipment_Financial Services	Furniture and Office Equipment	All	46	46	-
Health Services	Capital_New_Computer Equipment_Environmental Health_011080108003018	Computer Equipment	All	52	-	-
Health Services	Capital_New_Furniture and Office Equipment_Environmental Health_011080108003007	Furniture and Office Equipment	All	9	-	-



Capital Budget for the 2025/26 financial year

Function	Project Description	Asset Class	Ward	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R Thousand						
Municipal Manager, Town Secretary and Chief Executive	Capital Acquisition RAMMS Vehicle	Transport Assets	All	413	-	-
Municipal Manager, Town Secretary and Chief Executive	Capital_New_Computer and IT Equipment_ Office of the MM	Computer Equipment	All	55	-	-
Municipal Manager, Town Secretary and Chief Executive	Capital_New_Furniture and Office Equipment_ Office of the MM	Furniture and Office Equipment	All	9	-	-
Total Capital Expenditure				2 108	566	821



Monthly Cashflow for the 2025/26 financial year

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	4250956	932276	39714	4250956	932276	39714	4250956	932276	39714
Governance and administration	Finance and Administration	344556	2046270	75609	344556	2046270	75609	344556	2046270	75609
Governance and administration	Finance and Administration	0	103411	0	0	103411	0	0	103411	0
Community and public safety	Community and social services	166667	343121	21739	166667	343121	21739	166667	343121	21739
Community and public safety	Housing	0	0	0	0	0	0	0	0	0
Community and public safety	Health	3519	613400	5073	3519	613400	5073	3519	613400	5073
Economic and environmental services	Planning and development	51083	674653	33515	51083	674653	33515	51083	674653	33515
Economic and environmental services	Road transport	5716667	5716694	0	5716667	5716694	0	5716667	5716694	0
Other	Other	0	0	0	0	0	0	0	0	0
TOTAL		10,533,448	10,429,825	175,650	10,533,448	10,429,825	175,650	10,533,448	10,429,825	175,650



Monthly Cashflow for the 2025/26 financial year

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	4250956	932276	39714	4250956	932276	39714	4250956	932276	39714
Governance and administration	Finance and Administration	344556	2046270	75609	344556	2046270	75609	344556	2046270	75609
Governance and administration	Finance and Administration	0	103411	0	0	103411	0	0	103411	0
Community and public safety	Community and social services	166667	343121	21739	166667	343121	21739	166667	343121	21739
Community and public safety	Housing	0	0	0	0	0	0	0	0	0
Community and public safety	Health	3519	613400	5073	3519	613400	5073	3519	613400	5073
Economic and environmental services	Planning and development	51083	674653	33515	51083	674653	33515	51083	674653	33515
Economic and environmental services	Road transport	5716667	5716694	0	5716667	5716694	0	5716667	5716694	0
Other	Other	0	0	0	0	0	0	0	0	0
TOTAL		10,533,448	10,429,825	175,650	10,533,448	10,429,825	175,650	10,533,448	10,429,825	175,650

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Monthly Cashflow for the 2025/26 financial year

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	4250956	932276	39714	4250956	932276	39714	4250956	932276	39714
Governance and administration	Finance and Administration	344556	2046270	75609	344556	2046270	75609	344556	2046269	75609
Governance and administration	Finance and Administration	0	103411	0	0	103411	0	0	103411	0
Community and public safety	Community and social services	166667	343121	21739	166667	343121	21739	166667	343121	21739
Community and public safety	Housing	0	0	0	0	0	0	0	0	0
Community and public safety	Health	3519	613400	5073	3519	613400	5073	3519	613400	5073
Economic and environmental services	Planning and development	51083	674653	33515	51083	674653	33515	51083	674653	33515
Economic and environmental services	Road transport	5716667	5716694	0	5716667	5716694	0	5716667	5716694	0
Other	Other	0	0	0	0	0	0	0	0	0
TOTAL		10,533,448	10,429,825	175,650	10,533,448	10,429,825	175,650	10,533,448	10,429,824	175,650

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Monthly Cashflow for the 2025/26 financial year

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	4250956	932276	39714	4250956	932276	39714	4250950	932247	39703
Governance and administration	Finance and Administration	344556	2046269	75609	344556	2046269	75609	344555	2046199	75601
Governance and administration	Finance and Administration	0	103411	0	0	103411	0	0	103394	0
Community and public safety	Community and social services	166667	343121	21739	166667	343121	21739	166663	343126	21741
Community and public safety	Housing	0	0	0	0	0	0	3521	0	0
Community and public safety	Health	3519	613400	5073	3519	613400	5073	5767750	613407	5067
Economic and environmental services	Planning and development	51083	674653	33515	51083	674651	33515	51087	674561	33509
Economic and environmental services	Road transport	5716667	5716694	0	5716667	5716694	0	5716663	5716387	0
Other	Other	0	0	0	0	0	0	0	0	0
TOTAL		10,533,448	10,429,824	175,650	10,533,448	10,429,822	175,650	16,301,189	10,429,321	175,621

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Monthly Cashflow for the 2025/26 financial year

Sub-Directorate [R]	Function [R]	Total		
Governance and administration	Executive and council	R 51,011,466.00	R 11,187,283.00	R 476,557.00
Governance and administration	Finance and Administration	R 4,134,671.00	R 24,555,166.00	R 907,300.00
Governance and administration	Finance and Administration	R -	R 1,240,915.00	R -
Community and public safety	Community and social services	R 2,000,000.00	R 4,117,457.00	R 260,870.00
Community and public safety	Housing	R 3,521.00	R -	R -
Community and public safety	Health	R 5,806,459.00	R 7,360,807.00	R 60,870.00
Economic and environmental services	Planning and development	R 613,000.00	R 8,095,742.00	R 402,174.00
Economic and environmental services	Road transport	R 68,600,000.00	R 68,600,021.00	R -
Other	Other	R -	R -	R -
TOTAL		R 132,169,117	R 125,157,391	R 2,107,771

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Revenue by Source for the 2025/26 financial year

Line Item	July	August	September	October	November	December	January	February	March	April	May	June	TOTAL
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	21	21	21	21	21	21	21	21	21	21	21	21	257
Agency services	682	682	682	682	682	682	682	682	682	682	682	682	8,185
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non-Current Assets	170	170	170	170	170	170	170	170	170	170	170	170	2,036
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
License and permits	4	4	4	4	4	4	4	4	4	4	4	4	51
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	5,721	5,721	5,721	5,721	5,721	5,721	5,721	5,721	5,721	5,721	5,721	5,721	68,647
Non-Exchange Revenue													
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-
Licenses or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	3,769	3,769	3,769	3,769	3,769	3,769	3,769	3,769	3,769	3,769	3,769	3,769	45,225
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-

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