



KAREEBERG

— MUNICIPALITY —

SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN

2026/27

A sustainable, affordable
and developmental
quality service for **ALL**.

Municipal Financial Management Act

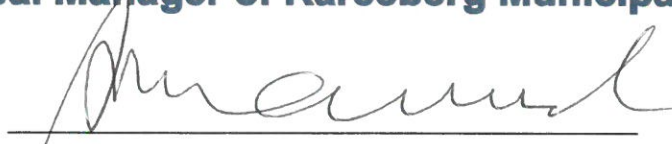
Section 53(1)(c)(ii) – Approval by the Mayor

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 MOGGAMAT FARIED MANUEL

Municipal Manager of Kareeberg Municipality

Signature



Date

01/06/2026

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 RODNEY G. JIKELLA

Mayor of Kareeberg Municipality

Signature



Date

09-06-2026

Top Layer Service Delivery and Budget Implementation Plan 2026/27

Ref	Directorate	National KPA	Sustainable Development Goals	Strategic Objective	Municipal KPA	KPI Name	Unit of Measurement	Ward	KPI Owner	Baseline	Annual Target	Q1	Q2	Q3	Q4
TL1	Office of the Municipal Manager	Good Governance and Public Participation	Partnerships for the Goals	Enhance community participation	Good Governance and Public Participation	Facilitate 2 Council Meets the People meetings by 30 June 2027	Number of meetings facilitated	All	Municipal Manager	0	2	0	1	0	1
TL2	Office of the Municipal Manager	Good Governance and Public Participation	Peace, Justice and Strong Institutions	Compliance with the principles of good governance	Good Governance and Public Participation	Compile and submit the Risk Based Audit Plan (RBAP) for the 2027/28 financial year to the Audit committee by 30 June 2027	Risk Based Audit Plan (RBAP) for the 2027/28 financial year submitted to the Audit committee by 30 June 2027	All	Municipal Manager	1	1	0	0	0	1
TL3	Office of the Municipal Manager	Good Governance and Public Participation	Peace, Justice and Strong Institutions	Compliance with the principles of good governance	Good Governance and Public Participation	Review and submit the Risk Register to Council by 31 May 2027	Risk Register reviewed and submitted to the Council by 31 May 2027	All	Municipal Manager	0	1	0	0	0	1
TL4	Office of the Municipal Manager	Basic Service Delivery	Reduce inequality	Deliver basic services with available resources	Basic Service Delivery	Revise the Indigent Policy and submit to Council by 30 June 2027	Revised Indigent Policy submitted to Council by 30 June 2027	All	Municipal Manager	0	1	0	0	0	1
TL5	Corporate Services	Good Governance and Public Participation	Sustainable Cities and Communities	Compliance with the principles of good governance	Good Governance and Public Participation	Submit the Draft IDP to Council by 31 March 2027	Draft IDP review submitted to Council by 31 March 2027	All	Manager: Corporate Services	1	1	0	0	1	0

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Ref	Directorate	National KPA	Sustainable Development Goals	Strategic Objective	Municipal KPA	KPI Name	Unit of Measurement	Ward	KPI Owner	Baseline	Annual Target	Q1	Q2	Q3	Q4
TL6	Corporate Services	Good Governance and Public Participation	Peace, Justice and Strong Institution	Compliance with the principles of good governance	Good Governance and Public Participation	Distribute bi-annual external newspaper "Korbeeltjie"	Number of external newsletters distributed	All	Manager: Corporate Services	1	2	0	1	0	1
TL7	Corporate Services	Basic Service Delivery	Quality Education	Deliver basic services with available resources	Basic Service Delivery	Spend 90% of the library grant by 30 June 2027 ((Actual expenditure divided by the approved budget)x100)	% of the library grant spent by 30 June 2027 ((Actual expenditure divided by the approved budget)x100)	All	Manager: Corporate Services	100%	90%	20%	40%	60%	90%
TL8	Corporate Services	Municipal Transformation and Institutional Development	Reduced Inequalities	Sound administrative and financial services to achieve and maintain sustainability and viability	Municipal Transformation and Institutional Development	The number of people from employment equity target groups employed (to be appointed) in the three highest levels of management in compliance with the equity plan as at 30 June 2027	Number of people employed (to be appointed)	All	Manager: Corporate Services	0	1	0	0	0	1
TL9	Corporate Services	Municipal Transformation and Institutional Development	Quality Education	Sound administrative and financial services to achieve and maintain sustainability and viability	Municipal Transformation and Institutional Development	The percentage of the municipality's personnel budget actually spent on implementing its workplace skills plan by 30 June 2027 ((Actual amount spent on training/total operational budget)x100)	% of the municipality's personnel budget on training by 30 June 2027 (Actual amount spent on training/total personnel budget)x100	All	Manager: Corporate Services	0.01%	0.005%	0%	0%	0%	0.005%

 RC-G&T

Ref	Directorate	National KPA	Sustainable Development Goals	Strategic Objective	Municipal KPA	KPI Name	Unit of Measurement	Ward	KPI Owner	Baseline	Annual Target	Q1	Q2	Q3	Q4
TL10	Corporate Services	Municipal Transformation and Institutional Development	Peace, Justice and Strong Institutions	Sound administrative and financial services to achieve and maintain sustainability and viability	Municipal Transformation and Institutional Development	Limit the vacancy rate to less than 10% of budgeted posts on approved organogram by 30 June 2027 ((Number of posts filled/Total number of budgeted posts)x100)	% vacancy rate of budgeted posts on approved organogram by 30 June 2027 (Number of posts filled/Total number of budgeted posts)x100	All	Manager: Corporate Services	8.33%	10%	0%	10%	0%	10%
TL11	Corporate Services	Good Governance and Public Participation	Peace, Justice and Strong Institutions	Sound administrative and financial services to achieve and maintain sustainability and viability	Good Governance and Public Participation	Submit the Annual Performance Report for 2025/26 to the AG by 31 August 2026	Annual Performance Report submitted to the AG by 31 August 2026	All	Manager: Corporate Services	1	1	1	0	0	0
TL12	Corporate Services	Good Governance and Public Participation	Peace, Justice and Strong Institutions	Sound administrative and financial services to achieve and maintain sustainability and viability	Good Governance and Public Participation	Submit the Draft Annual Report for the 2025/26 financial year to Council by 31 January 2027	Draft Annual Report for the 2025/26 financial year submitted to Council by 31 January 2027	All	Manager: Corporate Services	1	1	0	0	1	0
TL13	Corporate Services	Good Governance and Public Participation	Peace, Justice and Strong Institutions	Sound administrative and financial services to achieve and maintain sustainability and viability	Good Governance and Public Participation	Submit the draft Top layer SDBIP 2027/28 for approval by the Mayor within 14 days after the budget has been approved	Draft Top Layer SDBIP 2027/28 submitted 4 to Mayor within 14 days after the budget has been approved	All	Manager: Corporate Services	1	1	0	0	0	1

RC-52

Ref	Directorate	National KPA	Sustainable Development Goals	Strategic Objective	Municipal KPA	KPI Name	Unit of Measurement	Ward	KPI Owner	Baseline	Annual Target	Q1	Q2	Q3	Q4
TL14	Corporate Services	Municipal Transformation and Institutional Development	Quality Education	Sound administrative and financial services to achieve and maintain sustainability and viability	Municipal Transformation and Institutional Development	Submit the Work Skills Plan to Local Government SETA by 30 April 2027	Work Skills Plan submitted to LGSETA by 30 April 2027	All	Manager: Corporate Services	1	1	0	0	0	1
TL15	Corporate Services	Good Governance and Public Participation	Peace, Justice and Strong Institutions	Compliance with the principles of good governance	Good Governance and Public Participation	Review the delegations and submit to Council by 30 June 2027	Delegations reviewed and submitted to Council by 30 June 2027	All	Manager: Corporate Services	0	1	0	0	0	1
TL16	Financial Services	Basic Service Delivery	Clean Water and Sanitation	Deliver basic services with available resources	Basic Service Delivery	Number of formal residential properties that receive piped water (credit) that is connected to the municipal water infrastructure network and billed for the service as at 30 June 2027	Number of residential properties which are billed for water as at 30 June 2027	All	Manager: Financial Services	1 800	1 800	0	1 800	0	1 800
TL17	Financial Services	Basic Service Delivery	Affordable & Clean Energy	Deliver basic services with available resources	Basic Service Delivery	Number of formal residential properties connected to the municipal electrical infrastructure network (credit and prepaid metering)(Excluding Eskom areas) and billed for the service as at 30 June 2027	Number of residential properties which are billed for electricity or have pre-paid meters (Excluding Eskom areas) as at 30 June 2027	All	Manager: Financial Services	1 029	1 029	0	1 029	0	1 029

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Ref	Directorate	National KPA	Sustainable Development Goals	Strategic Objective	Municipal KPA	KPI Name	Unit of Measurement	Ward	KPI Owner	Baseline	Annual Target	Q1	Q2	Q3	Q4
TL18	Financial Services	Basic Service Delivery	Clean Water and Sanitation	Deliver basic services with available resources	Basic Service Delivery	Number of formal residential properties connected to the municipal waste water sanitation/sewerage network for sewerage service, irrespective of the number of water closets (toilets) and billed for the service as at 30 June 2027	Number of residential properties which are billed for sewerage as at 30 June 2027	All	Manager: Financial Services	910	858	0	858	0	858
TL19	Financial Services	Basic Service Delivery	Sustainable Cities and Communities	Deliver basic services with available resources	Basic Service Delivery	Number of formal residential properties for which refuse is removed once per week and billed for the service as at 30 June 2027	Number of residential properties which are billed for refuse removal as at 30 June 2027	All	Manager: Financial Services	1 910	1 910	0	1 910	0	1 910
TL20	Financial Services	Basic Service Delivery	Clean Water and Sanitation	Deliver basic services with available resources	Basic Service Delivery	Provide free basic water to indigent households as at 30 June 2027	Number of indigent households receiving free basic water	All	Manager: Financial Services	960	1 000	0	1 000	0	1 000
TL21	Financial Services	Basic Service Delivery	Affordable and Clean Energy	Deliver basic services with available resources	Basic Service Delivery	Provide free basic electricity to indigent households as at 30 June 2027	Number of indigent households receiving free basic electricity	All	Manager: Financial Services	968	1 000	0	1 000	0	1 000
TL22	Financial Services	Basic Service Delivery	Clean Water and Sanitation	Deliver basic services with available resources	Basic Service Delivery	Provide free basic sanitation to indigent households as at 30 June 2027	Number of indigent households receiving free basic sanitation services	All	Manager: Financial Services	756	1 000	0	1 000	0	1 000

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Ref	Directorate	National KPA	Sustainable Development Goals	Strategic Objective	Municipal KPA	KPI Name	Unit of Measurement	Ward	KPI Owner	Baseline	Annual Target	Q1	Q2	Q3	Q4
TL23	Financial Services	Basic Service Delivery	Sustainable Cities and Communities	Deliver basic services with available resources	Basic Service Delivery	Provide free basic refuse removal to indigent households as at 30 June 2027	Number of indigent households receiving free basic refuse removal services	All	Manager: Financial Services	960	1 000	0	1 000	0	1 000
TL24	Financial Services	Basic Service Delivery	Peace, Justice and Strong Institution	Deliver basic services with available resources	Basic Service Delivery	The percentage of the municipal capital budget actually spent on capital projects by 30 June 2027 [(Amount actually spent on capital projects/ Amount budgeted for capital projects)x100]	% of capital budget spent on capital projects by 30 June 2027	All	Manager: Financial Services	40%	80%	0%	10%	60%	80%
TL25	Financial Services	Municipal Financial Viability and Management	Peace, Justice and Strong Institution	Sound administrative and financial services to achieve and maintain sustainability and viability	Municipal Financial Viability and Management	80% of the total municipal operational budget spent by 30 June 2027 ((Actual amount spent on total operational budget/Total operational budget)x100)	% of the total municipal operational budget spent by 30 June 2027	All	Manager: Financial Services	0%	80%	20%	40%	60%	80%
TL26	Financial Services	Municipal Financial Viability and Management	Peace, Justice and Strong Institution	Sound administrative and financial services to achieve and maintain sustainability and viability	Municipal Financial Viability and Management	Financial viability measured in terms of the municipality's ability to meet its service debt obligations as at 30 June 2027 ((Short Term Borrowing + Bank Overdraft + Short Term Lease + Long Term Borrowing + Long Term Lease) / Total Operating Revenue - Operating Conditional Grant)	% debt coverage	All	Manager: Financial Services	0%	45%	0%	0%	0%	45%



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Ref	Directorate	National KPA	Sustainable Development Goals	Strategic Objective	Municipal KPA	KPI Name	Unit of Measurement	Ward	KPI Owner	Baseline	Annual Target	Q1	Q2	Q3	Q4
TL27	Financial Services	Municipal Financial Viability and Management	Peace, Justice and Strong Institution	Sound administrative and financial services to achieve and maintain sustainability and viability	Municipal Financial Viability and Management	Financial viability measured in terms of the outstanding service debtors as at 30 June 2027 ((Total outstanding service debtors/ revenue received for services)X100)	% of outstanding service debtors to revenue received for services	All	Manager: Financial Services	160.87 %	97%	0%	0%	0%	97%
TL28	Financial Services	Municipal Financial Viability and Management	Peace, Justice and Strong Institution	Sound administrative and financial services to achieve and maintain sustainability and viability	Municipal Financial Viability and Management	Financial viability measured in terms of the available cash to cover fixed operating expenditure as at 30 June 2027 ((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))	Number of months it takes to cover fixed operating expenditure with available cash	All	Manager: Financial Services	5.2	1	0	0	0	1

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Ref	Directorate	National KPA	Sustainable Development Goals	Strategic Objective	Municipal KPA	KPI Name	Unit of Measurement	Ward	KPI Owner	Baseline	Annual Target	Q1	Q2	Q3	Q4
TL29	Financial Services	Municipal Financial Viability and Management	Peace, Justice and Strong Institution	Sound administrative and financial services to achieve and maintain sustainability and viability	Municipal Financial Viability and Management	Submit the annual financial statements for the 2025/26 financial year to AGSA by 31 August 2026	Annual financial statements for the 2025/26 financial year submitted to AGSA by 31 August 2026	All	Manager: Financial Services	1	1	1	0	0	0
TL30	Financial Services	Municipal Financial Viability and Management	Peace, Justice and Strong Institution	Sound administrative and financial services to achieve and maintain sustainability and viability	Municipal Financial Viability and Management	Submit the draft main budget for the 2027/28 financial year to Council by 31 March 2027	Draft main budget for the 2027/28 financial year submitted to Council by 31 March 2027	All	Manager: Financial Services	1	1	0	0	1	0
TL31	Financial Services	Municipal Financial Viability and Management	Peace, Justice and Strong Institution	Sound administrative and financial services to achieve and maintain sustainability and viability	Municipal Financial Viability and Management	Achieve a debtor payment percentage of 80% by 30 June 2027 $\frac{\{(Gross Debtors Opening Balance + Billed Revenue - Gross Debtors Closing Balance - Bad Debts Written Off\} / Billed Revenue \times 100\}}{1}$	% debtor payment achieved	4	Manager: Financial Services	81.53%	80%	0%	80%	0%	80%




Ref	Directorate	National KPA	Sustainable Development Goals	Strategic Objective	Municipal KPA	KPI Name	Unit of Measurement	Ward	KPI Owner	Baseline	Annual Target	Q1	Q2	Q3	Q4
TL32	Financial Services	Good Governance and Public Participation	Peace, Justice and Strong Institutions	Compliance with the principles of good governance	Good Governance and Public Participation	Review the Municipal Finance Management Act (Act 56 of 2003) delegations and submit to Council by 30 June 2027	Delegations reviewed and submitted to Council by 30 June 2027	All	Manager: Financial Services	0	1	0	0	0	1
TL33	Infrastructure and Community Services	Basic Service Delivery	Affordable and Clean Energy	Deliver basic services with available resources	Basic Service Delivery	Limit % electricity unaccounted for to 20% by 30 June 2027 [(Number of Electricity Units Purchased - Number of Electricity Units Sold) / Number of Electricity Units Purchased] / 100	% Electricity unaccounted for (Number of Electricity Units Purchased - Number of Electricity Units Sold) / Number of Electricity Units Purchased / 100	4	Manager: Infrastructure and Community Services	24.11%	12%	0%	0%	0%	12%
TL34	Infrastructure and Community Services	Local Economic Development	Decent Work and Economic Growth	Promote economic development, tourism and growth opportunities	Local Economic Development	Create temporary jobs opportunities in terms of EPWP by 30 June 2027	Number of job opportunities created by 30 June 2027	3	Manager: Infrastructure and Community Services	24	48	0	24	0	24
TL35	Infrastructure and Community Services	Basic Service Delivery	Partnerships for the Goals	Deliver basic services with available resources	Basic Service Delivery	Facilitate the establishment of a Sport Committee per town by 30 June 2027	Number of sport committees establishment facilitated by 30 June 2027	All	Manager: Infrastructure and Community Services	0	3	0	0	0	3

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Ref	Directorate	National KPA	Sustainable Development Goals	Strategic Objective	Municipal KPA	KPI Name	Unit of Measurement	Ward	KPI Owner	Baseline	Annual Target	Q1	Q2	Q3	Q4
TL36	Infrastructure and Community Services	Basic Service Delivery	Clean Water and Sanitation	Deliver basic services with available resources	Basic Service Delivery	Limit % water unaccounted for to 30% by 30 June 2027 ((Number of Kilolitres Water Purified - Number of Kilolitres Water Sold) / Number of Kilolitres Water Purified)x 100}	% Water unaccounted for (Number of Kilolitres Water Purified - Number of Kilolitres Water Sold) / Number of Kilolitres Water Purified)x 100}	All	Manager: Infrastructure and Community Services		30%	0%	0%	0%	30%
TL37	Infrastructure and Community Services	Basic Service Delivery	Industry, Innovation and Infrastructure	Deliver basic services with available resources	Basic Service Delivery	Spend 90% of the allocated budget (MIG) for the Oxidations ponds at Kamavon by 30 June 2027 ((Actual amount spent on total operational budget/Total operational budget)x100)	% of budget spent by 30 June 2026 ((Total actual expenditure for the project/Total amount budgeted for the project)x100}	All	Manager: Infrastructure and Community Services	0%	90%	25%	50%	75%	90%
TL38	Infrastructure and Community Services	Basic Service Delivery	Affordable and Clean Energy	Deliver basic services with available resources	Basic Service Delivery	Appoint a PSP (INEP) for the 250 electrical house connections at Fosburg by 30 June 2027	% of budget spent by 30 June 2026 ((Total actual expenditure for the project/Total amount budgeted for the project)x100}	All	Manager: Infrastructure and Community Services	0.00	1	0	0	0	1
TL39	Infrastructure and Community Services	Basic Service Delivery	Industry, Innovation and Infrastructure	Deliver basic services with available resources	Basic Service Delivery	Spend 90% of the allocated budget (MIG) for the upgrade of the Sprot Facility Vanwyksvlei by 30 June 2027 ((Actual amount spent on total operational	% of budget spent by 30 June 2026 ((Total actual expenditure for the project/Total amount budgeted for the project)x100}	All	Manager: Infrastructure and Community Services	0%	70%	10%	40%	60%	70%

RC-9-7



Ref	Directorate	National KPA	Sustainable Development Goals	Strategic Objective	Municipal KPA	KPI Name	Unit of Measurement	Ward	KPI Owner	Baseline	Annual Target	Q1	Q2	Q3	Q4
TL40	Office of the Municipal Manager	Good Governance and Public Participation	Partnerships for the Goals	Enhance community participation	Good Governance and Public Participation	Facilitate 2 Council Meets the People meetings by 30 June 2027	Number of meetings facilitated	All	Municipal Manager	0	2	0	1	0	1
						budget/Total operational budget)(X100)	budgeted for the project)(X100)								