CENTRAL KAROO DISTRICT MUNICIPALITY

DEUS JUVAT

ADJUSTED SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN (SDBIP) 2025/26

"Working together in development and growth'

MUNICIPAL FINANCIAL MANAGEMENT ACT

APPROVAL BY THE MAYOR

Print Name Tankiso Mea

MUNICIPAL MANAGER OF CENTRAL KAROO DISTRICT MUNICIPALITY

Signature ______________________

Date 5/11/2025

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 Botha.

Date 05. 11. 2025

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1. INTRODUCTION

The Service Delivery and Budget Implementation Plan (SDBIP) is a comprehensive plan approved by the Executive Mayor for executing the municipality's Integrated Development Plan (IDP) through the delivery of municipal services and the annual budget. The Central Karoo District Municipality utilizes a municipal scorecard (Top Level/Layer SDBIP) at the organizational level and a detailed departmental SDBIP at the directorate and departmental levels to assess organizational performance.

The Top Level SDBIP, which focuses on high-level service delivery targets set by the Council, connects these targets to executive and senior management. It provides a broad view of the municipality's performance, reflecting progress on strategic priorities and enabling oversight of both financial and non-financial performance.

2. LEGAL FRAMEWORK

The Municipal Finance Management Act (MFMA), 2003 (Act No. 56 of 2003) of South Africa, along with related regulations and circulars, outlines specific provisions regarding the adjustment of the Service Delivery and Budget Implementation Plan (SDBIP).

MFMA Circular No. 13 issued by the National Department of Treasury provides guidance on the SDBIP and allows revisions under certain conditions.

According to the Circular:

The SDBIP may be revised during the year:

- When an adjustments budget is approved;
- To correct material under-performance;
- Or in response to changes in circumstances that affect delivery

3. THE PROCESS FOLLOWED IN THE DEVELOPMENT OF THE 2025/2026 SDBIP ADJUSTMENT

Chapter 5 of the Municipal Staff Regulations (MSR), 2021, outlines the framework for Human Resource Development within municipalities and mandates municipalities to plan, implement, and monitor training and skills development initiatives as part of their broader Human Resource Strategy.

It further mandates that skills development be included as a Key Performance Area (KPA) in the performance agreements for all Senior Managers and Supervisors, fostering staff career development. Supervisors are also required to report annually on personal development plans.

The proposed amendment and the inclusion of the KPI on skills development is to ensure that the Municipality improves on skills development, transfer and development of staff across all levels and departments. This is also meant to enhance on service delivery.

Crucially, regulations allow for performance agreements to be revised without delay by mutual consent if the work environment or responsibilities change (MSR Regulation 35(3) and Local Government: Performance Management Regulations Regulation 24(4)).

4. REASONS FOR THE AMENDMENTS TO THE SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN

To ensure compliance, continuous learning, and capacity building, municipalities must include Skills Development as a KPA and Key Performance Indicator (KPI) for the Municipal Manager, Senior Managers, Managers, and Supervisors. Consequently, the National and Provincial Departments of Cooperative Governance and Traditional Affairs (COGTA) have requested that municipalities review their finalized Service Delivery and Budget Implementation Plans (SDBIPs) and performance agreements to incorporate these MSR provisions.

Three (3) KPIs are recommended for addition to ensure compliance and mitigate the risk of unintended consequences, including adverse audit findings.

Proposed Adjustment to the SDBIP Scorecard:

This section outlines the proposed adjustments to the main 2025/26 SDBIP scorecard.

The following table shows the summary of the Adjustment:

Number of KPIs with targets adjusted downwards	0
Number of KPIs with targets adjusted upwards	0
KPIs Removed	0
New KPIs added	3
Total number of adjusted KPIs	0

ADJUSTED SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN 2025/26

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

Ref	Directorate	National KPA	Strategic Objectives	KPI Name	Unit of Measurement	Ward	KPI owner	Baseline	Annual Target	Q1	Q2	Q3	Q4
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 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 municipality's ability to 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]	% of debt coverage	All	Director: Finance (CFO)	5%	**5%**	0%	0%	0%	5%
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	Cost coverage as at 30 June 2026	All	Director: Finance (CFO)	1.5	**1.5**	0	0	0	1.5

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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
				and Loss on Disposal of Assets)]									
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
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	Number of people employed	All	Director: Corporate Services	1	**1**	0	0	0	1

ADJUSTED SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN 2025/26

Ref	Directorate	National KPA	Strategic Objectives	KPI Name	Unit of Measurement	Ward	KPI owner	Baseline	Annual Target	Q1	Q2	Q3	Q4
				compliance with the municipality's approved Equity Plan as at 30 June 2026									
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
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

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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
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
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 regravelled	All	Senior Manager: Roads and Infrastructure	40	**40**	10	20	30	40
TL27	All Directorates	Municipal Transformation and Institutional Development	Build a well capacitated workforce, skilled youth and communities	Submission of Work Place Skills Plan (WSP) by 30 November	The number of inputs submitted	All	All HOD's	0		0	1	0	0

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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
TL28	All Directorates	Municipal Transformation and Institutional Development	Build a well capacitated workforce, skilled youth and communities	Compile and submit quarterly Training Evaluation Reports to Manager HR	Number of Reports submitted	All	All HOD's	0		1	1	1	1
TL29	All Directorates	Municipal Transformation and Institutional Development	Build a well capacitated workforce, skilled youth and communities	Conduct one (1) formal Mentoring/Coaching session per quarter and submit signed record of development objectives to Manager HR	Number of sessions conducted	All	All HOD's	0		1	1	1	1