Waterberg District Municipality

on the Go for Growth

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TO : EXECUTIVE MAYOR

FROM : MUNICIPAL MANAGER

DATE : 03 JUNE 2025

RE : APPROVAL OF THE 2024/25 SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN

Section 53 of the MFMA Act 56 of 2003 stipulates that the Executive Mayor/ Mayor should approve the SDBIP within 28 days after the approval of the Budget. The Executive Mayor must also ensure that the revenue and expenditure projections for each month and the service delivery targets and performance indicators as set out in the SDBIP are made within 14 days after their approval

Council has approved the 2025/26 Integrated Development plan and 2025/26 Budget on the 29 May 2025 by way of council resolution number A215/2025. This letter serves as a request for the approval of the 2025/26 Service Delivery and Budget Implementation Plan as per the legislative requirement.

Regards,

MR P RAPUTSOA
Municipal Manager

Approved /Not Approved

CLLR M.J MAEKO
Executive Mayor

10/06/2025
Date

FINAL 2025/2026 SERVICE DELIVERY BUDGET AND IMPLEMENTATION PLAN (SDBIP)

WATERBERG DISTRICT MUNICIPALITY

Waterberg
District Municipality

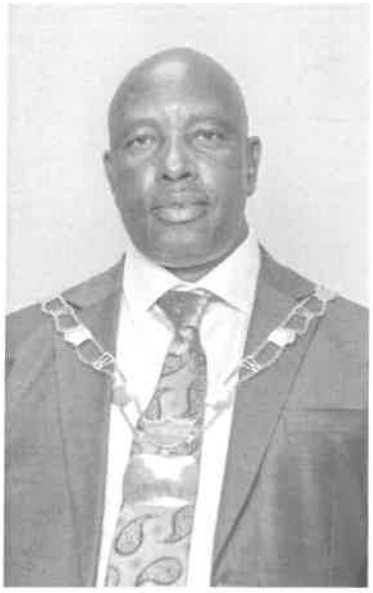
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℗ Waterberg District Municipality

1. FOREWORD BY THE EXECUTIVE MAYOR



The Waterberg District is the undiscovered gem of South African treasures, a hash land of intense beauty and colour reflected in the environment and its people. Over three million years of history has created a unique area which challenges the farmer, the adventurer and the investor. Situated in the magnificent Waterberg Mountain Range of Limpopo, the Waterberg District is the ideal getaway where the weary traveler can relax and revel in the great natural beauty of the Bushveld savannah and its rich wildlife heritage.

The Waterberg District takes an honour for being regarded as energy hub and eco-tourism of choice in Southern Africa. This is due to the commendable development of energy generation in the Waterberg District area estimated to last for over twenty years and the benefits for all the communities that stem from these two focus areas. This has considerable economic spin off due on infrastructure development and economic growth within the whole district area. The district is also proud to be eco-tourist destination of choice considering its natural beauty of its bushveld. Therefore it is imperative to mention that effective district wide planning ought to takes place and that cohesion amongst the district and local municipalities must take effect.

As means to pursue this district planning, it will therefore be significant ensure proper and coherent planning processes which begins with the development of the Integrated Development Plan (IDP), budget and Service Delivery Budget Implementation Plan (SDBIP). The SDBIP is not an isolated document but an integral part of municipal planning as a required by Municipal Finance Management Act (MFMA) to meet set standards. The SDBIP gives effect to the IDP. The budget gives effect to the strategic priorities of the municipality and is not a management or implementation plan. The SDBIP therefore serves 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. This provides the basis for measuring performance in service delivery against end-of-year targets and implementing the budget.

Approved by the Executive Mayor:

Date: 10/06/2015

COUNCILLOR M.J MAEKO

2. INTRODUCTION

The development, implementation and monitoring of a Service Delivery and Budget Implementation Plan (SDBIP) is required by the Municipal Finance Management Act (MFMA). In terms of Circular 13 of National Treasury, "the SDBIP gives effect to the Integrated Development Plan (IDP) and budget of the municipality and will be possible if the IDP and budget are fully aligned with each other, as required by the MFMA."

As the budget gives effect to the strategic priorities of the municipality it is important to supplement the budget and the IDP with a management and implementation plan. The SDBIP serves as the commitment by the Municipality, which includes the administration, council and community, whereby the intended objectives and projected achievements are expressed in order to ensure that desired outcomes over the long term are achieved and these are implemented by the administration over the next twelve months.

The SDBIP provides the basis for measuring performance in service delivery against quarterly targets and implementing the budget based on monthly projections. Circular 13 further suggests that "the SDBIP provides the vital link between the Executive Mayor, council (executive) and the administration, and facilitates the process for holding management accountable for its performance. The SDBIP is a management, implementation and monitoring tool that will assist the Executive Mayor, Councilors, Municipal Manager, Senior Managers and Community."

The purpose of the SDBIP is to monitor the execution of the budget, performance of senior management and achievement of the strategic objectives set by Council. It enables the municipal manager to monitor the performance of senior managers, the Executive Mayor to monitor the performance of the municipal manager, and for the community to monitor the performance of the municipality. In the interests of good governance and better accountability, the SDBIP should therefore determine and be aligned with the performance agreements of the municipal manager and senior managers.

3. LEGISLATIVE PROVISIONS

According to the Municipal Finance Act (MFMA) the definition of a SDBIP is:

'Service delivery and budget implementation plan' means 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 municipal services and its annual budget, and which must indicate-

a) projections for each month of-
   (i) revenue to be collected, by source; and
   (ii) operational and capital expenditure, by vote;
b) service delivery targets and performance indicators for each quarter

Section 53 of the MFMA stipulates that the Executive Mayor should approve the SDBIP within 28 days after the approval of the budget. The Executive Mayor must also ensure that the revenue and expenditure projections for each month and the service delivery targets and performance indicators as set out in the SDBIP are made public within 14 days after their approval.

Section 1 of the MFMA defines a "vote" as:

a) one of the main segments into which a budget of a municipality is divided for the appropriation of money for the different departments or functional areas of the municipality; and
b) which specifies the total amount that is appropriated for the purposes of the department or functional area concerned

4. COMPONENTS

National Treasury directives are clear on the contents and methodology to derive at the SDBIP. As a first step, the IDP objectives need to be quantified and related into key performance indicators. The budget is aligned to the objectives, projects and milestones to enable the SDBIP to serve as monitoring tool for service delivery. What gets measured, gets done, therefore it should be noted, that in order to improve on certain processes and co-operation within the municipality, process indicators have been developed for measurement purposes during 2020/21 financial year.

The Waterberg District Municipality has incorporated the following relevant components into their SDBIP, but has used the initiative to devise it as follows:

1. Monthly projections of Revenue by Source.
2. Monthly projections of Revenue and Expenditure by Vote.
3. Monthly projections of Capital Expenditure by Vote.
4. Quarterly projections of service delivery targets and performance indicators for each vote.
5. Capital Works Plan over three years.

In the development of Waterberg District Municipality's SDBIP cognizance was taken of the IDP Priorities, Objectives and Strategies as well as the back to basics contained in the IDP ensuring progress towards the achievement thereof. The SDBIP of the Waterberg District Municipality is aligned to the Key Performance Areas (KPAs) as prescribed by Regulations 805 of 2006 and the IDP Guidelines by COGTA for purposes of alignment to the Performance Agreements of the Municipal Manager and Managers directly accountable to the Municipal Manager.

The Institutional Indicators will form part of the Performance Agreements and Plans of the Municipal Manager and Managers directly accountable to the Municipal Manager. Indicators are assigned quarterly targets and responsibilities to monitor performance.

The SDBIP serves as a management, implementation and monitoring tool that will assist the Executive Mayor, Councillors, Municipal Manager and Senior Managers in delivering services to the community. The SDBIP is described as a layered plan. The top layer deals with consolidated service delivery targets and time frames as indicated on this plan. Top Management is held accountable for the implementation of the consolidated projects and Key Performance Indicators.

5. VISION, MISSION AND VALUES

In line with the National Development Plan, the strategic vision of the Waterberg District Municipality was revised during the strategic planning session.th The **Vision** of Waterberg District Municipality is:

"To be the best energy hub and ecotourism destination in Southern Africa"

The strategic **Missions** speak about what the purpose of the Waterberg District Municipality is. The Mission is:

" To invest in a constituency of talented human capital who are motivated and innovative to build a sustainable economy in the field of energy, minerals and eco-tourism for the benefit of all our communities "

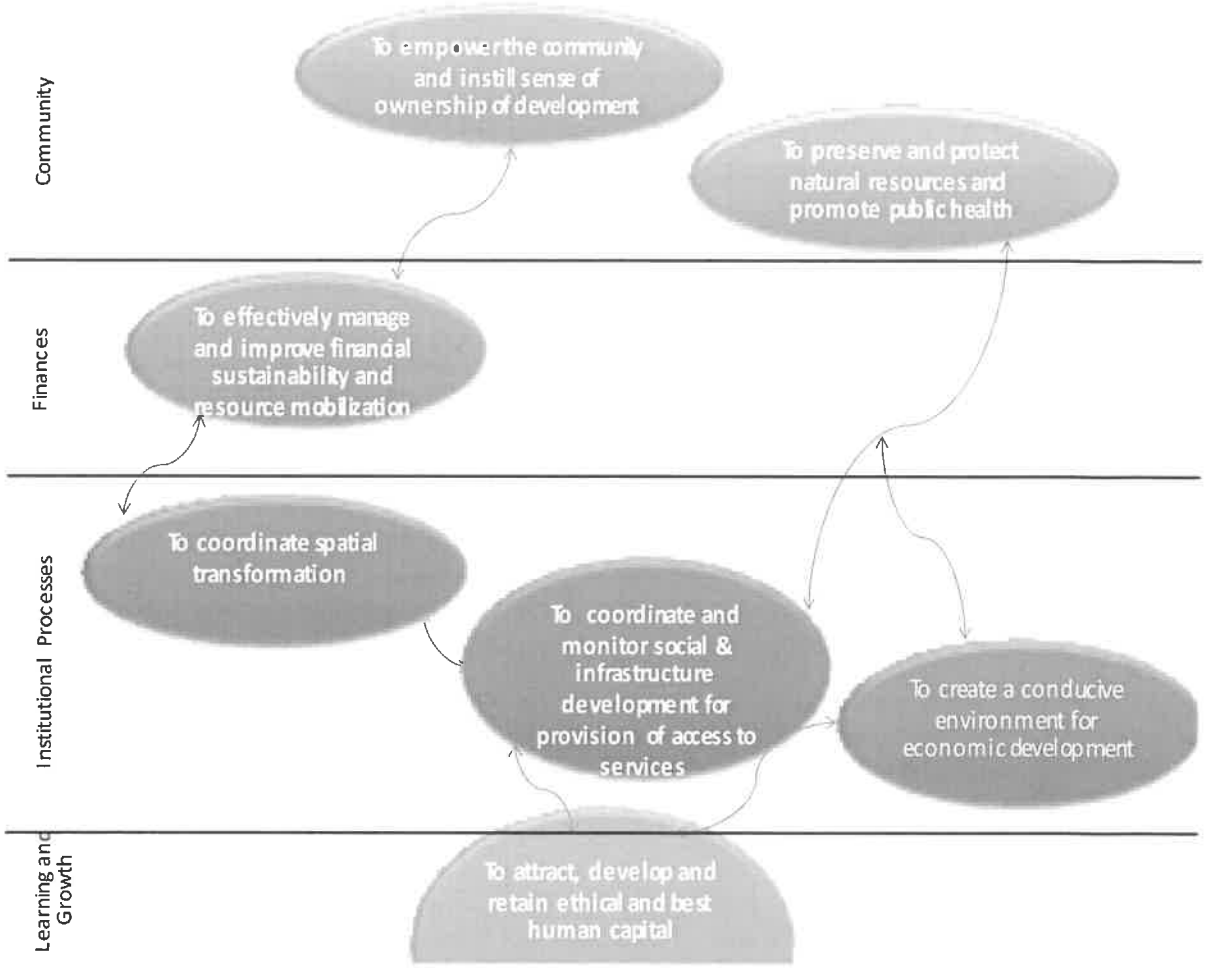
6. VALUES OF WATERBERG DISTRICT MUNICIPALITY

Values represent the core priorities of an organization's culture, including what drives employees and politicians within the municipality to achieve set strategies. The **Values** of Waterberg District Municipality are:

- ✓ **Honesty**
- ✓ **Respect**
- ✓ **Fairness**
- ✓ **Integrity**
- ✓ **Accountability**
- ✓ **Accessibility**
- ✓ **Effectiveness**
- ✓ **Ubuntu**

7. STRATEGIC OBJECTIVES MAP

The Strategy Map below depicts the Strategic Objectives on how the Waterberg District Municipality will be able to become the energy hub and eco-tourism destination in Southern Africa. These objectives were positioned in terms of the Balanced Scorecard Perspectives being: Learning and Growth; Institutional Processes; Financial results and Community Satisfaction. All operational outputs as contained within the SDBIP are aligned to the attainment of one or more of these objectives.



8. 2025/2026 STRATEGIC OBJECTIVE

NO.	KEY PERFORMANCE AREA (KPA)	STRATEGIC OBJECTIVE
1.	BASIC SERVICE DELIVERY	To coordinate and monitor social and infrastructure development for the provision and access to services.
2.	SPATIAL RATIONALE	To coordinate spatial transformation.
3.	FINANCIAL MANAGEMENT & VIABILITY	To effectively and efficiently manage finances and resource mobilisation.
4.	LOCAL ECONOMIC DEVELEOPMENT	To create a conducive environment for radical economic development.
5.	GOOD GOVERNANCE & PUBLIC PARTICIPATION	To develop and implement integrated management & governance systems
6.	TRANSFORMATION & ORGANISATIONAL DEVELOPMENT	To attract, develop and retain ethical and best human capital

9. VOTES AND OPERATIONAL OBJECTIVES

Votes and Operational objectives	Office of the Municipal Manager	To promote a culture of good corporate governance and accountability. To provide support to internal departments and local municipalities.
	Budget and Treasury Office (Vote 002)	To effectively manage and improve financial sustainability. To reduce deviation, fruitless and wasteful, irregular and unauthorised expenditures. To ensure compliance to SCM, the MFMA and other pieces of legislation.
	Corporate Support & Shared Services (Vote 003)	To provide training and development to officials and councillors. To give administrative to internal departments and legal advice to Council.
	Planning and Development (Vote 004 and 020)	To promote the creation of decent and sustainable jobs. To promote and market WDM icons.
	Infrastructure Development (Vote 005)	To co-ordinate and support the provision of basic services within the district. To promote maintenance and investment in infrastructure.
	Office of the Executive Mayor(Vote 006)	To promote public participation in municipal affairs. To improve the quality of life of the vulnerable groups.
	Social development and community services (Vote 007 and 009)	To promote environmentally sound practices and public health awareness.

10. MONTHLY REVENUE AND EXPENDITURE

11. MONTHLY REVENUE AND EXPENDITURE (MUNICIPAL VOTE)

12. BUDGETED MONTHLY REVENUE AND EXPENDITURE (STANDARD CLASSIFICATION)

13. SERVICE DELIVERY AND PERFORMANCE INDICATORS AND TARGETS

Component 3 of MFMA Circular 13 requires non-financial measurable performance objectives in the form of service delivery targets and other performance indicators. The quarterly projections in the SDBIP must be consistent with the annual performance agreements of the municipal manager and senior managers so that they can be held accountable for performance in line with the SDBIP, budget and IDP.

This is the upper service delivery and performance indicators and targets that will cover all institutional departments. The commonly shared KPIs will be report as Institutional KPIs and will reported as such. The following are the 7 Departments of Waterberg District Municipality operate with.

Departments:

1. Budget and Treasury Office
2. Office of the Municipal Manager
3. Corporate Support & shared Services
4. Planning & Economic Development
5. Infrastructure Development
6. Executive support
7. Social Development & Community Services

13. 1 INSTUTIONAL SEVICES DELIVERY AND PERFORMANCE INDICATORS AND TARGETS

	KPA	Strategic Objective	Programme / Focus area	Performance Indicators	Baseline 2024/25	Annual Target 2025-2026	Target Quarter 1	Target Quarter 2	Target Quarter 3	Target Quarter 4	Evidence /POE
1.	Spatial rationale	To facilitate access and transform land and rural tourism development	Integrated Planning	Number of Highly rated IDP	1	1X highly rated IDP attained by 30 June 2026	N/A	N/A	N/A	1 highly rated IDP	MEC IDP Assessment report
2.	Spatial rationale	To facilitate access and transform land and rural tourism development	Integrated Planning	Number of IDP (s) Approved by council by 31 May 2026	1/1	1X 2024/25 IDP Approved by 30 June 2026	N/A	N/A	1 Draft IDP by 30 March 2026	1 Final IDP 31 May 2026	Approved 2025/26 IDP with Council resolution
3.	Spatial rationale	To facilitate access and transform land and rural tourism development	Integrated planning	Number of DMPT Meetings held	4/4	4X DMPT Meeting held by 30 June 2026	1	1	1	1	4X Set of Invitations Agenda Minutes Attendance register
4.	Basic service delivery	To preserve and protect natural resources and promote public health	Municipal Health	Number of Food outlets issued with certificate of compliance	94	160 X Food outlets issued with certificate of compliance by 30 June 2026	40	40	40	40	160 X Set of Signed copies of certificates
5.	Basic service delivery	To coordinate and monitor social and infrastructure development	Municipal health	Number of land fill site inspections conducted	36	36 X Number of land fill site inspections conducted by 30 June 2026	9	9	9	9	36X Set of Monitoring Reports and checklists

	KPA	Strategic Objective	Programme / Focus area	Performance Indicators	Baseline 2024/25	Annual Target 2025-2026	Target Quarter 1	Target Quarter 2	Target Quarter 3	Target Quarter 4	Evidence /POE
		for the provision and access to services.									
6.	Basic Service delivery	To preserve and protect natural resources and promote public health	Air quality management	Number of Monitoring of emissions from listed activities	4	4X Number of Monitoring of emissions from listed activities by 30 June 2026	1	1	1	1	4X Monitoring reports
7.	Basic service delivery	To coordinate and monitor infrastructure development for the provision and access to services	Disaster Management	Number of Disaster Management stakeholder consultative forums held	8	4 X Disaster Management stakeholder consultative Forum held by 30 June 2026	1	1	1	1	4 X Set of Invitations Agenda Minutes and Attendance register
8.	Basic service delivery	To coordinate and monitor infrastructure development for the provision and access to services	Fire fighting	Number of Fire-fighting reports submitted by local stations	20	24 X Fire-fighting reports submitted by 30 June 2026	6	6	6	6	24 X Set of Fire-fighting reports
9.	Financial management and viability	To effectively manage finances and resource mobilization.	Expenditure Management	Percentage of Operating budget variance in terms of SDBIP	20,31%	≤10% of Operating budget variance attained by 30 June 2026	≤10%	≤10%	≤10%	≤10%	Financial Reports

	KPA	Strategic Objective	Programme / Focus area	Performance Indicators	Baseline 2024/25	Annual Target 2025-2026	Target Quarter 1	Target Quarter 2	Target Quarter 3	Target Quarter 4	Evidence /POE
10.	Financial management and viability	To effectively manage finances and resource mobilization.	Reporting	Number of section 71 MFMA reports submitted.	12/12	12 X Section 71 MFMA reports submitted within 10 working days of the start of each Month by 30 June 2026	3	3	3	3	12 X Set of financial reports
11.	Local Economic Development	To create a conducive environment for radical economic development.	Economic Development	Number of LED forum meetings held	4	4 X LED forum meetings held by 30 June 2026	1	1	1	1	4 X Set of invitations, agenda, minutes, attendance register and resolutions
12.	Good Governance and Public Participation	To develop and implement integrated management & governance systems	Monitoring and Evaluation	Number of section 72 Report (s)-Mid-year Budget and performance Assessment Report submitted	1/1 24/01/2025	1 X (MFMA Section 72 Report) Mid-year Budget and Performance Assessment Report submitted by 25 January 2026	N/A	N/A	1	N/A	Submission letters to NT,PT & EM with acknowledgement letters & A Copy of Mid-year Budget and performance Assessment Report
13.	Good Governance and Public Participation	To develop and implement integrated management & governance systems	Monitoring and Evaluation	Number of Submission of Annual Performance Report (APR) and Annual Financial Statement (AFS)	1/1-APR 1/1-AFS	1X APR and 1x AFS submitted to AGSA by 31 August 2026	1-APR 1-AFS	N/A	N/A	N/A	Submission letters.
14.	Good Governance and Public Participation	To develop and implement integrated management and governance systems	Auditing	AG -Audit outcome/Opinion	Unqualified	Unqualified attained by 30 November 2026	N/A	Unqualified	N/A	N/A	AGSA audit report.

	KPA	Strategic Objective	Programme / Focus area	Performance Indicators	Baseline 2024/25	Annual Target 2025-2026	Target Quarter 1	Target Quarter 2	Target Quarter 3	Target Quarter 4	Evidence /POE
15.	Good Governance and Public Participation	To develop and implement integrated management and governance systems	Auditing	Percentage of AG Audit queries resolved	100% 10/10	100% of Prior year audit queries resolved by 30 June 2026	N/A	20%	60%	100%	2023/24 Post Audit action plan
16.	Good Governance and Public Participation	To develop and implement integrated management and governance systems	Auditing	Percentage of Identified risks mitigated	50% 9/18	100% of Identified risks mitigated by 30 June 2026	25%	50%	75%	100%	Risk register
17.	Good Governance and Public Participation	To develop and implement integrated management and governance systems	Auditing	Percentage of internal audit queries resolved	70% 14/20	100% of internal audit queries resolved by 30 June 2026	25%	50%	75%	100%	Internal audit action plan
18.	Good Governance and Public Participation	To develop and implement integrated management and governance systems	Auditing	Number of Audit committee meetings held	4	4 X Audit committee meetings held by 30 June 2026	1	1	1	1	4 X Set of Invitations, agenda, minutes and Attendance register
19.	Good Governance and Public	To develop and implement integrated	Governance	Percentage of Council resolutions implemented.	88.3% 83/94	100% Council resolutions implemented by 30 June 2025	100%	100%	100%	100%	Council resolutions register

	KPA	Strategic Objective	Programme / Focus area	Performance Indicators	Baseline 2024/25	Annual Target 2025-2026	Target Quarter 1	Target Quarter 2	Target Quarter 3	Target Quarter 4	Evidence /POE
	Participation	management and governance systems									
20.	Good Governance and Public Participation	To develop and implement integrated management and governance systems	Public Participation	Number of IDP Representative Forum meetings convened	4/4	4 X IDP Representative Forum meetings convened by 30 June 2026	1X Approval of IDP Review Process	1X Analysis phase	1 X Preparation for Tabling of the 2026/27 Draft IDP for Adoption	1 X Preparation for Tabling of the 2026/27 Final IDP for Approval	4X Set of Invitations, Agenda, minutes & attendance register
21.	Good Governance and Public Participation	To develop and implement integrated management and governance systems	Governance	Number of MPAC meetings held	6/4	4x Number of MPAC meetings held by 30 June 2026	1	1	1	1	4 X Set of Invitations, agenda, Minutes and Attendance register
22.	Good Governance and Public Participation	To develop and implement integrated management and governance systems	Governance	Number of 2024/25 Oversight report approved by council	1	1 X 2024/25 Oversight report approved by council by 31 March 2026	N/A	N/A	1	N/A	Council resolution with 2024/25 Oversight Report

	KPA	Strategic Objective	Programme / Focus area	Performance Indicators	Baseline 2024/25	Annual Target 2025-2026	Target Quarter 1	Target Quarter 2	Target Quarter 3	Target Quarter 4	Evidence /POE
23.	Transformation and Organisational Development	To attract, develop and retain ethical and best human capital	Human Resources Management	Number of Senior Managers with signed Performance Agreements	6/6	6 X Senior Managers with signed Performance Agreements by 31 July 2025	6	N/A	N/A	N/A	Signed Performance Agreements
24.	Transformation and Organisational Development	To attract, develop and retain ethical and best human capital	Capacity building and Training (HRD)	Number of officials and Councillors capacitated	21	40X Officials and Councillors capacitated by 30 June 2026	20	20	20	20	Attendance registers
25.	Transformation and Organisational Development	To Improve, attract, develop and retain best human capital	Occupational Health and Safety	Number of OHS Committee meetings held	4/4	4 X OHS Committee meetings held by 30 June 2026	1 OHS Meeting	1 OHS Meeting	1 OHS Meeting	1 OHS Meeting	4X Set of Invitations, agenda, minutes and attendance register
26.	Transformation and Organisational Development	To improve Administration and Governance Capacity	Information and Communication Technology	Number of ICT Steering Committee Meetings Held	4	4 X ICT Steering Committee Meetings Held by 30 June 2026	1	1	1	1	4X Set of Invitations, agenda, minutes and attendance register
27.	Transformation and Organisational Development	To attract, develop and retain ethical and best human capital	Organisational Development	Number of approved 2025/26 SDBIP by the Executive Mayor	1-SDBIP June 2024	1 X 2025/26 SDBIP Approved by the EM by 28 June 2025	N/A	N/A	N/A	1 X approved 2025/26 SDBIP	Approved 2025/26 SDBIP
28.	Transformation and Organisational	To attract, develop and retain ethical	Monitoring and Evaluation	Number of 2023/24 Annual Performance	1/1	1X 2023/24 Annual Performance evaluation conducted by 30 June 2026	N/A	N/A	N/A	1	Minutes and attendance register

	KPA	Strategic Objective	Programme / Focus area	Performance Indicators	Baseline 2024/25	Annual Target 2025-2026	Target Quarter 1	Target Quarter 2	Target Quarter 3	Target Quarter 4	Evidence /POE
	Developm ent	and best human capital		evaluation conducted							
29.	Transform ation and Organisati onal Developm ent	To attract, develop and retain ethical and best human capital	Monitoring and Evaluation	Number of Annual report (section 121) adopted & submitted to MEC	1 AR approved 27 March 2025	1 X Annual Report (section 121) adopted & submitted to MEC by 31 March 2026	N/A	N/A	1X Approval of final 2024/25 AR	N/A	Annual report, council resolution and submission letter to the MEC
30.	Transform ation and Organisati onal Developm ent	To improve Administration and Governance Capacity	Legal Services	Number of litigation reports compiled and submitted to council	4	4 X litigation reports compiled and submitted to council by 30 June 2026	1	1	1	1	4 X Set of Litigation Reports with Council Resolutions
31.	Transform ation and Organisati onal Developm ent	To improve Administration and Governance Capacity	Human Resource Management	Number of LLF meetings held by 30 June 2026	8	8 X LLF meetings held by 30 June 2026	2	2	2	2	8 X Set of Invitations, agenda, minutes and attendance register

14. DETAILED CAPITAL WORKS WORK PLAN

A detailed capital works plan is required to ensure sufficient detail to measure and monitor delivery of infrastructure projects.

A summary of capital projects for each responsible manager, by vote must be provided showing quarterly projections for performance in relation to implementing capital projects. The projects, funded by both the operational and capital budget components, indicating quarterly milestones are indicated below:

No.	Dept.	Project name	2024/25 IDP Budget	Planned start date	Planned completion date	Quarter 1		Quarter 2		Quarter 3		Quarter 4	
						% Prog.	Milestone	% Prog.	Milestone	% Prog.	Milestone	% Prog.	Milestone
1.		NO PROJECTS FOR 2025/26											

15. CONCLUSION

The municipality was able to successfully integrate the IDP, the Budget and the SDBIP since they were tabled at the same time. All the Senior Management should be evaluated and monitored on the implementation of the SDBIP which comprises largely of Key Performance Indicators and projects on a quarterly basis. Having regard to sustaining the unqualified opinion or improve to clean audit, performance information should also be audited. Legislative reports in the form of Mid-year Budget and Performance Assessment and the Annual Report are heavily informed by the consistent and monitoring of an SDBIP.

The SDBIP will therefore determine the performance agreements of the municipal manager and senior managers, including the outputs and deadlines for which they will be held responsible. The SDBIP is also a vital monitoring tool for the mayor and council to monitor in-year performance of the municipal manager and for the municipal manager to monitor the performance of all managers in the municipality within the financial year. This enables the Executive Mayor and Municipal manager to be pro-active and take remedial steps in the event of poor performance. The SDBIP aims to ensure that managers are problem-solvers, who routinely look out for unanticipated problems and resolve them as soon as possible. The SDBIP also enables the council to monitor the performance of the municipality against quarterly targets on service delivery.