

2026-2027 SERVICE DELIVERY BUDGET AND IMPLEMENTATION PLAN

VHEMBE DISTRICT MUNICIPALITY



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LIST OF ACRONYMS

ACDP: African Christian Democratic Party

AG: Auditor General

AFS: Annual Financial Statements

ANC: African National Congress

ASGISA: Accelerated and Shared Growth Initiative for South Africa

CDW: Community development worker

CLL: Collins Chabane Local Municipality

CFO: Chief Financial Officer

CLLR: Councillor

COGHSTA: Department of Corporative Governance, Human Settlement and Traditional Affairs

COGTA: Department of Corporative Governance and Traditional Affairs

COPE: Congress of the People

CPMD : Certificate Programme in Management Development

CWP: Community Works Programme

MLKM: Makhado Local Municipality

MLM: Musina Local Municipality

DA: Democratic Alliance

EFF: Economic Freedom Fighter

EPWP: Expanded Public Works Programme

ESS: Employee Self Service

EXCO: Executive Committee

FBS: Free Basic Services

FBW: Free Basic Water

FY: Financial Year

GIS: Geographic Information System

GRAP: General Recognized Accounting Practice

HR: Human Resources

ICT: Information Communication Technology

IDP: Integrated Development Plan

LEGDP: Limpopo Employment, Growth and Development Plan

LGSETA: Local Government Sector Education Training Authority

LED: Local Economic Development

LLF: Local Labour Forum

MIG: Municipal Infrastructure Grant

MPAC : Municipal Public Account Committee

MFMA : Municipal Finance Management Act

MFMP: Municipal Finance Management Program

MSA: Municipal Systems Act

MSCOA: Municipal Standard Charts of Accounts

N/A: Not applicable

NSDP : National Spatial Development Perspective

OHS: Occupational Health and Safety

PAC: Pan Africanist Congress of Azania

PMS: Performance Management System

POE: Portfolio of Evidence

RWS: Regional Water Scheme

SCM: Supply Chain Management

SDBIP : Service Delivery and Budget Implementation Plan

TOR: Terms of reference

VBR: Vhembe Biosphere Reserve

VDM: Vhembe District Municipality

WWT: Wastewater Treatment

2. Introduction

The strategic direction that the Municipality is undertaking is set out in its Integrated Development Plan (IDP). The plan has been reviewed for 2025/2026 financial year in conjunction with the stakeholders and community. The direction that the five-year IDP embarked on has been emphasized and the Municipality continues the path of completing the service delivery backlog.

The development of Service Delivery and Budget Implementation Plans (SDBIPs) is a requirement under Municipal Finance Management Act (MFMA) and gives effect to the municipality's Integrated Development Plan (IDP) and annual budget. SDBIP is an expression of the objectives of the Municipality, in quantifiable outcomes that will be implemented by the administration for the financial period from 1 July 2026 to 30 June 2027.

SDBIP includes the service delivery targets and performance indicators for each quarter that should be linked to the performance agreements of General Managers. These are integral to the implementation and entrenchment of our performance management system. The SDBIP facilitates accountability and transparency of the municipal administration and managers to the Council and Councillors to the community. It also fosters the implementation and monitoring of the budget, performance of top management and achievement of the strategic objectives as laid out in the IDP.

The SDBIP enables the Municipal Manager to monitor the performance of General Managers, the Executive Mayor to monitor the performance of the Municipal Manager and for the community to monitor the performance of the municipality as each activity contains outputs, outcomes, and timeframes. The SDBIP is yet another step forward to increasing the principle of democratic and accountable (local) government as enshrined in Section 152 (a) of the Constitution.

It is in essence the management and implementation tool which sets in-year information such as quarterly service delivery and monthly budget targets and links each service delivery output to the budget of the municipality. It further indicates the responsibilities and outputs for each of the General Managers, the resources to be used

and the deadlines set for the relevant activities. Being a management and implementation plan, the SDBIP is not required to be approved by the council. According to Section 53 of the MFMA, the Executive Mayor is expected to approve

the SDBIP within 28 days after the approval of the budget. This section requires him to take all reasonable steps to ensure that the SDBIP is approved within 28 days. In addition, the Executive Mayor must 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 circulated or made public within 14 days after its approval.

3. Top-Level SDBIP Targets and Indicators

The SDBIPs are required to include targets for the activities that will be undertaken, for physical and measurable progress as well as financially. The top level of the SDBIP includes measurable performance objectives in the form of service delivery targets and performance indicators that are provided to the community, that is, what impact it seeks to achieve. These are drawn from the IDP programmes, services and activities that are relevant to each specific directorate as well as the statutory plans that the Departments are responsible for. The SDBIP is therefore a key mechanism for monitoring the different responsibilities and targets that each Department must fulfill in meeting service delivery needs provided to the community.

4. Linking the IDP and the Budget

Integrated Development Planning requires many different planning processes to be brought together and coordinated. In terms of linking service plans or service delivery and budget implementation plans of the individual directorate in the Municipality with the other planning processes in the IDP, the Departments routinely produce operational plans, capital plans, annual budgets, institutional and staffing plans, etc to take the IDP forward. Clearly it is not feasible to include all of this detail within the IDP document. SDBIP therefore creates a platform to cover the operational issues.

5. Report on SDBIP

This section covers reporting on the SDBIP as a way of linking the SDBIP with the oversight and monitoring operations of the municipal administration. Various reporting requirements are outlined in the MFMA. Both the Executive Mayor and the accounting officer have a clear role to play in preparing and presenting these reports.

The SDBIP provides an excellent basis for generating the reports for which MFMA requires. The reports then allow the Municipality to monitor the implementation of service delivery programs and initiatives across the municipality.

6. Monthly Reporting

Section 71 of the MFMA stipulates that reporting on actual revenue targets and spending against the budget should occur on a monthly basis. This report must be conducted by the accounting officer of a municipality not later than 10 working days, after the end of each month. Reporting must include the following:

- (i) actual revenue, per source;
- (ii) actual borrowings;

- (iii) actual expenditure, per vote;
- (iv) actual capital expenditure, per vote;
- (iv) the amount of allocations received

If necessary, an explanation of the following must be included in the monthly reports:

- (a) any material variances from the municipality's projected revenue by source, and from the municipality's expenditure projections per vote
- (b) any material variances from the service delivery and budget implementation plan and;
- (c) any remedial or corrective steps taken or to be taken to ensure that the projected revenue and expenditure remain within the municipality's approved budget

7. Quarterly Reporting

Section 52 (d) of the MFMA compels the mayor to submit a report to the council on the implementation of the budget and the financial situation of the municipality at

the end of each quarter. The quarterly performance projections captured in the SDBIP form the basis for the mayor's quarterly report.

8. Mid-year Reporting

Section 72 (1) (a) of the MFMA outlines the requirements for mid-year reporting. The accounting officer is required by the 25th January of each year to assess the performance of the

municipality during the first half of the year taking into account:

- (i) the monthly statements referred to in section 71 of the first half of the year
- (ii) the municipality's service delivery performance during the first half of the financial year, and the service delivery targets, and performance indicators set in the

Service Delivery and Budget Implementation Plan;

- (iii) the past year's Annual Report, and progress on resolving problems identified in the annual report; and

(iv) the performance of every municipal entity under the sole or shared control of the municipality, taking into account reports in terms of section 88 from any such entities. Based on the outcomes of the mid-year budget and performance assessment report, an adjustments budget may be tabled if actual revenue or expenditure amounts are materially different

from the projections contained in the budget or the SDBIP. SDBIP is also a living document and may be modified based on the mid-year performance review. Thus, the SDBIP remains a kind of contract that holds the Municipality accountable to the community.

DC34 Vhembe - Supporting Table SA25 Budgeted monthly revenue and expenditure

Description	###	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year	Budget Year +1	Budget Year +2
R thousand																
Revenue																
Exchange Revenue																
Service charges - Electricity		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water		46,064	46,064	46,064	46,064	46,064	46,064	46,064	46,064	46,064	46,064	46,064	62,647	569,351	586,432	604,025
Service charges - Waste Water Management		2	2	2	2	2	2	2	2	2	2	2	3	28	28	29
Service charges - Waste Management		55	55	55	55	55	55	55	55	55	55	55	75	678	698	719
Sale of Goods and Rendering of Services		245	245	245	245	245	245	245	245	245	245	245	334	3,033	3,124	3,218
Agency services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables		12,455	12,455	12,455	12,455	12,455	12,455	12,455	12,455	12,455	12,455	12,455	16,939	153,943	158,561	163,318
Interest earned from Current and Non Current Assets		2,592	2,592	2,592	2,592	2,592	2,592	2,592	2,592	2,592	2,592	2,592	3,525	32,033	32,994	33,984
Dividends		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licence and permits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Non-Exchange Revenue																
Property rates		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits		29	29	29	29	29	29	29	29	29	29	29	39	353	363	374
Transfer and subsidies - Operational		597,476	4,310	-	-	597,221	-	-	4,310	500,110	-	-	-	1,703,426	1,797,683	1,839,223
Interest		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Fixed and Intangible Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		658,917	65,752	61,442	61,442	658,662	61,442	61,442	65,752	561,551	61,442	61,442	83,561	2,462,844	2,579,884	2,644,890
Expenditure																
Employee related costs		70,973	70,586	70,586	70,586	70,586	70,586	71,294	71,294	71,294	71,294	71,294	71,302	851,676	887,816	915,550
Remuneration of councillors		1,455	1,455	1,455	1,455	1,455	1,455	1,455	1,455	1,455	1,455	1,455	1,455	17,464	18,041	18,618
Bulk purchases - electricity		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed		33,163	30,163	30,163	33,163	30,163	30,163	33,163	30,163	30,163	33,163	30,163	32,578	376,368	388,788	401,229
Debt impairment		-	-	-	-	-	-	-	-	-	-	-	358,054	358,054	369,870	381,706
Depreciation, amortisation and impairment		16,722	16,722	16,722	16,722	16,722	16,722	16,722	16,722	16,722	16,722	16,722	31,385	215,324	222,429	229,547
Interest, Dividends and Rent on Land		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services		24,073	18,736	44,637	46,970	23,355	19,460	34,110	15,935	19,440	19,340	39,532	91,318	396,906	392,911	404,476
Transfers and subsidies		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off		-	-	-	-	-	-	-	-	-	-	-	5,408	5,408	5,586	5,765
Operational costs		28,889	12,909	14,347	22,517	14,432	14,139	10,973	12,902	18,352	14,348	14,918	26,912	205,639	209,828	216,526
Disposal of Fixed and Intangible Assets		-	-	-	-	-	-	-	-	-	-	-	106	106	109	113
Other Losses		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure		175,275	150,572	177,910	191,413	156,712	152,525	167,718	148,471	157,427	156,322	174,085	618,517	2,426,346	2,495,380	2,573,530
Surplus/(Deficit)		483,643	(84,820)	(116,468)	(129,971)	501,950	(91,083)	(106,276)	(82,719)	404,124	(94,881)	(112,643)	(534,957)	35,899	84,504	71,360
Transfers and subsidies - capital (monetary allocations)		234,023	-	-	-	234,023	-	-	-	234,023	-	-	-	702,070	752,948	779,114
Transfers and subsidies - capital (in-kind)		428	428	428	428	428	428	428	428	428	428	428	428	5,139	5,309	5,479
Surplus/(Deficit) after capital transfers & contributions		718,094	(84,392)	(116,040)	(129,543)	736,402	(90,655)	(105,848)	(82,291)	638,576	(94,452)	(112,215)	(534,529)	743,108	842,761	855,953
Income Tax		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		718,094	(84,392)	(116,040)	(129,543)	736,402	(90,655)	(105,848)	(82,291)	638,576	(94,452)	(112,215)	(534,529)	743,108	842,761	855,953
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		718,094	(84,392)	(116,040)	(129,543)	736,402	(90,655)	(105,848)	(82,291)	638,576	(94,452)	(112,215)	(534,529)	743,108	842,761	855,953
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	1	718,094	(84,392)	(116,040)	(129,543)	736,402	(90,655)	(105,848)	(82,291)	638,576	(94,452)	(112,215)	(534,529)	743,108	842,761	855,953

References

1 Surplus/(Deficit) must reconcile with Re audited Financial Performance

DC34 Vhembe - Supporting Table SA26 Budgeted monthly revenue and expenditure (municipal vote)

Description	###	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Revenue by Vote																
Vote 1 - Corporate Services		224,699	3,056	428	428	224,699	428	428	3,056	130,333	428	428	428	588,840	650,269	658,140
Vote 2 - Office of the Municipal Manager		59,092	—	—	—	59,092	—	—	—	59,092	—	—	—	177,276	180,796	186,325
Vote 3 - Council		43,048	—	—	—	43,048	—	—	—	43,048	—	—	—	129,143	133,404	137,673
Vote 4 - Office of the Mayor		6,719	—	—	—	6,719	—	—	—	6,719	—	—	—	20,156	20,821	21,487
Vote 5 - Office of the Speaker		1,236	—	—	—	1,236	—	—	—	1,236	—	—	—	3,708	3,830	3,953
Vote 6 - Office of the Chief Whip		777	—	—	—	777	—	—	—	777	—	—	—	2,332	2,409	2,486
Vote 7 - Finance		56,689	15,047	15,047	15,047	53,689	15,047	15,047	15,047	53,689	15,047	15,047	20,463	304,903	327,573	337,317
Vote 8 - Technical Services		389,849	46,121	46,121	46,121	389,849	46,121	46,121	46,121	389,849	46,121	46,121	62,725	1,601,242	1,700,772	1,753,659
Vote 9 - Technical service 2		44	1,727	44	44	44	44	44	1,727	44	44	44	60	3,913	564	581
Vote 10 - Planning Development		53,615	230	230	230	56,360	230	230	230	53,615	230	230	312	165,740	139,197	143,643
Vote 11 - Planning Development 2		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Vote 12 - Community Services		57,601	—	—	—	57,601	—	—	—	57,601	—	—	—	172,803	178,506	184,218
Vote 13 - Community Services 2		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Vote 14 -		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Vote 15 -		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Total Revenue by Vote		893,369	66,180	61,870	61,870	893,114	61,870	61,870	66,180	796,003	61,870	61,870	83,989	3,170,053	3,338,141	3,429,483
Expenditure by Vote to be appropriated																
Vote 1 - Corporate Services		29,431	11,928	43,532	14,915	17,560	15,322	11,682	13,341	19,518	23,555	15,584	27,498	243,865	252,651	259,152
Vote 2 - Office of the Municipal Manager		13,503	10,425	19,059	27,153	24,749	19,286	13,403	19,149	14,460	15,098	15,578	31,046	222,910	231,410	238,815
Vote 3 - Council		1,485	1,485	1,761	1,565	1,985	1,761	1,485	1,485	2,211	1,485	2,235	2,571	21,501	22,222	22,933
Vote 4 - Office of the Mayor		1,356	2,767	1,936	1,356	1,553	3,250	1,382	1,517	3,186	1,356	1,480	5,362	26,501	27,571	28,453
Vote 5 - Office of the Speaker		110	110	110	110	110	110	110	910	110	110	110	115	2,124	2,203	2,273
Vote 6 - Office of the Chief Whip		104	104	104	104	104	104	104	104	104	104	104	109	1,252	1,302	1,344
Vote 7 - Finance		5,103	5,102	6,254	21,792	5,102	6,246	8,911	6,055	6,691	7,381	5,480	370,919	455,038	470,696	485,659
Vote 8 - Technical Services		99,470	78,060	80,097	99,705	80,300	80,035	90,586	80,078	85,160	80,816	91,183	138,360	1,083,850	1,106,713	1,142,111
Vote 9 - Technical service 2		9,814	24,259	9,826	9,827	9,849	9,815	24,238	9,818	9,815	9,816	24,231	10,538	161,846	164,667	169,936
Vote 10 - Planning Development		1,654	2,998	1,950	1,652	2,067	3,332	2,574	2,681	2,856	3,359	4,753	7,191	37,067	37,325	38,517
Vote 11 - Planning Development 2		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Vote 12 - Community Services		13,113	13,203	13,149	13,113	13,203	13,134	13,113	13,203	13,185	13,113	13,216	24,472	169,217	176,767	182,423
Vote 13 - Community Services 2		131	131	131	131	131	131	131	131	131	131	131	337	1,774	1,852	1,912
Vote 14 -		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Vote 15 -		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Total Expenditure by Vote		175,275	150,572	177,910	191,413	156,712	152,525	167,718	148,471	157,427	156,322	174,085	618,517	2,426,946	2,495,380	2,573,530
Surplus/(Deficit) before assoc.		718,094	(84,392)	(116,040)	(129,543)	736,402	(90,655)	(105,848)	(82,291)	638,576	(94,452)	(112,215)	(534,529)	743,108	842,761	855,953
Income Tax		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Share of Surplus/Deficit attributable to Minorities		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Intercompany/Parent subsidiary transactions		—	—	—	—	—	—	—	—	—	—	—	19,116	19,116	19,747	20,379
Surplus/(Deficit)	1	718,094	(84,392)	(116,040)	(129,543)	736,402	(90,655)	(105,848)	(82,291)	638,576	(94,452)	(112,215)	(515,413)	762,224	862,508	876,331

DC34 Vhembe - Supporting Table SA27 Budgeted monthly revenue and expenditure (functional classification)

Description	###	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Revenue - Functional																
Governance and administration		360,087	15,475	15,475	15,475	357,087	15,475	15,475	15,475	262,721	15,475	15,475	20,892	1,124,587	1,216,233	1,242,152
Executive and council		51,779	—	—	—	51,779	—	—	—	51,779	—	—	—	155,337	160,464	165,598
Finance and administration		307,081	15,475	15,475	15,475	304,081	15,475	15,475	15,475	209,715	15,475	15,475	20,892	965,568	1,051,966	1,072,629
Internal audit		1,227	—	—	—	1,227	—	—	—	1,227	—	—	—	3,681	3,803	3,925
Community and public safety		57,636	35	35	35	57,636	35	35	35	57,636	35	35	48	173,239	178,954	184,680
Community and social services		56,587	—	—	—	56,587	—	—	—	56,587	—	—	—	169,760	175,362	180,974
Sport and recreation		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Public safety		35	35	35	35	35	35	35	35	35	35	35	48	436	449	462
Housing		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Health		1,014	—	—	—	1,014	—	—	—	1,014	—	—	—	3,043	3,144	3,244
Economic and environmental services		18,708	3,235	608	608	21,453	608	608	3,235	18,708	608	608	826	69,810	72,182	73,798
Planning and development		16,676	3,035	408	408	16,676	408	408	3,035	16,676	408	408	555	59,101	61,108	62,377
Road transport		817	—	—	—	3,562	—	—	—	817	—	—	—	5,197	5,388	5,558
Environmental protection		1,214	200	200	200	1,214	200	200	200	1,214	200	200	272	5,512	5,686	5,863
Trading services		421,623	47,406	45,724	45,724	421,623	45,724	45,724	47,406	421,623	45,724	45,724	62,184	1,696,208	1,793,080	1,848,676
Energy sources		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Water management		389,452	47,406	45,724	45,724	389,452	45,724	45,724	47,406	389,452	45,724	45,724	62,184	1,599,694	1,695,712	1,748,447
Waste water management		32,171	—	—	—	32,171	—	—	—	32,171	—	—	—	96,514	97,369	100,229
Waste management		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Other		35,314	29	29	29	35,314	29	29	29	35,314	29	29	39	106,210	77,691	80,176
Total Revenue - Functional		893,369	66,180	61,870	61,870	893,114	61,870	61,870	66,180	796,003	61,870	61,870	83,989	3,170,053	3,338,141	3,429,483
Expenditure - Functional																
Governance and administration		47,554	31,563	64,023	49,882	36,324	37,276	33,638	33,407	42,218	44,059	35,021	418,181	873,145	904,636	932,578
Executive and council		10,701	12,112	11,583	10,771	11,398	12,898	10,727	11,662	13,283	10,720	11,638	16,723	144,215	150,342	155,153
Finance and administration		36,853	19,451	52,105	39,111	24,926	24,044	22,911	21,744	28,600	33,340	23,383	399,058	725,527	750,777	773,796
Internal audit		—	—	335	—	—	335	—	—	335	—	—	2,400	3,404	3,516	3,629
Community and public safety		13,244	13,334	13,280	13,244	13,334	13,264	13,244	13,334	13,316	13,244	13,347	24,628	170,810	178,432	184,142
Community and social services		13,244	13,334	13,244	13,244	13,334	13,244	13,244	13,334	13,244	13,244	13,244	22,345	168,295	175,834	181,461
Sport and recreation		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Public safety		—	—	—	—	—	—	—	—	—	—	—	25	25	26	27
Housing		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Health		—	—	36	—	—	21	—	—	72	—	103	2,258	2,490	2,573	2,655
Economic and environmental services		2,042	2,929	2,140	1,955	2,405	3,429	2,962	2,233	3,238	2,246	4,564	7,797	37,940	38,299	38,846
Planning and development		2,039	2,012	2,138	1,953	2,403	3,427	2,044	2,131	3,137	2,244	3,485	7,499	34,512	34,738	35,174
Road transport		2	917	2	2	2	2	917	102	101	2	1,019	42	3,113	3,235	3,336
Environmental protection		—	—	—	—	—	—	—	—	—	—	60	256	315	326	336
Trading services		112,435	102,319	98,269	126,332	104,544	98,349	117,874	98,692	97,575	95,132	120,577	167,001	1,339,099	1,367,866	1,411,621
Energy sources		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Water management		109,285	102,319	89,923	109,532	90,149	89,849	114,824	89,896	94,975	90,632	115,414	148,828	1,245,627	1,271,308	1,311,974
Waste water management		3,150	—	8,346	16,800	14,396	8,500	3,050	8,796	2,600	4,500	5,163	18,173	93,473	96,557	99,647
Waste management		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Other		—	427	198	—	105	205	—	806	1,080	1,642	577	910	5,950	6,147	6,343
Total Expenditure - Functional		175,275	150,572	177,910	191,413	156,712	152,525	167,718	148,471	157,427	156,322	174,085	618,517	2,426,946	2,495,380	2,573,530
Surplus/(Deficit) before assoc.		718,094	(84,392)	(116,040)	(129,543)	736,402	(90,655)	(105,848)	(82,291)	638,576	(94,452)	(112,215)	(534,529)	743,108	842,761	855,953
Intercompany/Parent subsidiary transactions		—	—	—	—	—	—	—	—	—	—	—	—	19,116	19,747	20,379
Surplus/(Deficit)	1	718,094	(84,392)	(116,040)	(129,543)	736,402	(90,655)	(105,848)	(82,291)	638,576	(94,452)	(112,215)	(515,413)	762,224	862,508	876,331

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DC34 Vhembe - Supporting Table SA28 Budgeted monthly capital expenditure (municipal vote)

Description	###	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand																
Multi-year expenditure to be appropriated	1															
Vote 1 - Corporate Services		-	-	500	-	-	-	-	-	-	-	-	500	1,000	-	-
Vote 2 - Office of the Municipal Manager		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Council		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 4 - Office of the Mayor		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 5 - Office of the Speaker		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 6 - Office of the Chief Whip		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 7 - Finance		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 8 - Technical Services		7,964	8,514	9,964	10,831	9,256	19,964	9,214	8,756	9,964	7,964	7,964	12,214	122,572	149,701	154,744
Vote 9 - Technical service 2		(167)	(167)	(167)	(167)	(167)	4,333	(167)	(167)	(167)	(167)	(167)	(167)	2,500	-	-
Vote 10 - Planning Development		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 - Planning Development 2		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 - Community Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 - Community Services 2		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	2	7,798	8,348	10,298	10,664	9,089	24,298	9,048	8,589	9,798	7,798	7,798	12,548	126,072	149,701	154,744
Single-year expenditure to be appropriated																
Vote 1 - Corporate Services		(125)	(125)	3,375	(125)	(125)	(125)	(125)	(125)	(125)	(125)	(125)	(125)	2,000	-	-
Vote 2 - Office of the Municipal Manager		-	-	-	-	-	-	-	-	-	-	-	1,100	1,100	3,615	3,731
Vote 3 - Council		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 4 - Office of the Mayor		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 5 - Office of the Speaker		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 6 - Office of the Chief Whip		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 7 - Finance		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 8 - Technical Services		37,688	37,688	39,636	37,688	39,636	37,688	37,688	39,636	37,688	37,688	103,033	71,828	557,590	573,882	594,455
Vote 9 - Technical service 2		10,561	10,561	8,614	10,561	8,614	10,561	10,561	8,614	10,561	10,561	(27,333)	(21,579)	50,858	22,188	22,898
Vote 10 - Planning Development		2,583	2,583	2,583	2,583	2,583	2,583	2,583	2,583	2,583	3,479	2,583	2,583	31,895	34,620	35,800
Vote 11 - Planning Development 2		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 - Community Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 - Community Services 2		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total	2	50,708	50,708	54,208	50,708	50,708	50,708	50,708	50,708	50,708	51,604	78,158	53,808	643,443	634,305	656,884
Total Capital Expenditure	2	58,506	59,056	64,506	61,372	59,797	75,006	59,756	59,297	60,506	59,401	85,956	66,356	769,515	784,006	811,628

DC34 Vhembe - Supporting Table SA29 Budgeted monthly capital expenditure (functional classification)

Description	###	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand																
Capital Expenditure - Functional	1															
Governance and administration		(125)	(125)	3,875	(125)	(125)	(125)	(125)	(125)	(125)	(125)	(125)	375	3,000	-	-
Executive and council		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration		(125)	(125)	3,875	(125)	(125)	(125)	(125)	(125)	(125)	(125)	(125)	375	3,000	-	-
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and public safety		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and social services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		-	-	-	-	-	-	-	-	-	895	-	-	895	-	-
Planning and development		-	-	-	-	-	-	-	-	-	895	-	-	895	-	-
Road transport		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading services		56,047	56,597	58,047	58,914	57,339	72,547	57,297	56,839	58,047	56,047	83,497	63,398	734,620	749,386	775,828
Energy sources		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water management		56,047	56,597	58,047	58,914	57,339	72,547	57,297	56,839	58,047	56,047	83,497	62,298	733,520	745,771	772,097
Waste water management		-	-	-	-	-	-	-	-	-	-	-	1,100	1,100	3,615	3,731
Waste management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other		2,583	2,583	2,583	2,583	2,583	2,583	2,583	2,583	2,583	2,583	2,583	2,583	31,000	34,620	35,800
Total Capital Expenditure - Functional	2	58,506	59,056	64,506	61,372	59,797	75,006	59,756	59,297	60,506	59,401	85,956	66,356	769,515	784,006	811,628
Funded by:																
National Government		58,506	58,506	58,506	58,506	58,506	58,506	58,506	58,506	58,506	58,506	58,506	58,506	702,070	752,500	779,114
Provincial Government		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital		58,506	58,506	58,506	58,506	58,506	58,506	58,506	58,506	58,506	58,506	58,506	58,506	702,070	752,500	779,114
Borrowing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds		0	550	6,000	2,867	1,292	16,500	1,250	792	2,000	895	27,450	7,850	67,445	31,506	32,515
Total Capital Funding		58,506	59,056	64,506	61,372	59,797	75,006	59,756	59,297	60,506	59,401	85,956	66,356	769,515	784,006	811,628

DC34 Vhembe - Supporting Table SA30 Budgeted monthly cash flow

MONTHLY CASH FLOWS	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand															
Cash Receipts By Source													1		
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	2,071	2,071	2,071	2,071	2,071	2,071	2,071	2,071	2,071	2,071	2,071	4,758	27,543	28,331	29,155
Service charges - sanitation revenue	2	2	2	2	2	2	2	2	2	2	2	3	28	28	29
Service charges - refuse revenue	55	55	55	55	55	55	55	55	55	55	55	75	678	698	719
Rental of facilities and equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned - external investments	2,592	2,592	2,592	2,592	2,592	2,592	2,592	2,592	2,592	2,592	2,592	3,525	32,033	32,994	33,984
Interest earned - outstanding debtors	714	714	714	714	714	714	714	714	714	714	714	1,386	9,237	9,514	9,799
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	29	29	29	29	29	29	29	29	29	29	29	39	363	363	374
Agency services	-	-	9	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Operational	597,485	4,319	9	9	597,230	9	9	4,319	500,119	9	9	12	1,703,538	1,797,799	1,839,343
Other revenue	665	665	665	665	665	665	665	665	665	665	665	750	8,060	8,317	8,577
Cash Receipts by Source	603,612	10,446	6,136	6,136	603,357	6,136	6,136	10,446	506,246	6,136	6,136	10,548	1,781,469	1,878,045	1,921,980
Other Cash Flows by Source															
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	234,023	-	-	-	234,023	-	-	-	234,023	-	-	-	702,070	752,948	779,114
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vat Control (receipts)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (Greater than 90 days) and Long Term	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Receipts by Source	837,635	10,446	6,136	6,136	837,380	6,136	6,136	10,446	740,269	6,136	6,136	10,548	2,483,539	2,630,993	2,701,094
Cash Payments by Type															
Employee related costs	70,973	70,586	70,586	70,586	70,586	70,586	71,294	71,294	71,294	71,294	71,294	71,302	851,676	887,816	915,550
Remuneration of councillors	1,455	1,455	1,455	1,455	1,455	1,455	1,455	1,455	1,455	1,455	1,455	1,455	17,464	18,041	18,618
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	30,300	27,300	27,300	30,300	27,300	27,300	30,300	27,300	27,300	30,300	27,300	29,715	342,017	353,304	364,609
Transfers and subsidies - other municipalities	24,090	18,753	44,653	46,986	23,371	19,477	34,127	15,952	19,457	19,357	39,549	91,334	397,106	392,911	404,476
Transfers and subsidies - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	28,872	12,893	14,331	22,501	14,415	14,122	10,957	12,885	18,336	14,331	14,902	46,012	224,555	229,575	236,905
Cash Payments by Type	155,690	130,987	158,325	171,828	137,128	132,940	148,133	128,887	137,842	136,738	154,500	239,818	1,832,819	1,881,647	1,940,158
Other Cash Flows/Payments by Type															
Capital assets	130,145	41,708	25,462	122,275	28,944	137,343	10,735	25,241	5,333	123,942	82,043	76,344	809,515	824,006	851,628
Retention (Capital)	(3,333)	(3,333)	(3,333)	(3,333)	(3,333)	(3,333)	(3,333)	(3,333)	(3,333)	(3,333)	(3,333)	76,667	(40,000)	(40,000)	(40,000)
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Cash Flows/Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Payments by Type	282,502	169,362	180,454	290,770	162,739	266,950	155,535	150,794	139,842	257,347	233,210	392,829	2,602,334	2,665,653	2,751,786
NET INCREASE/(DECREASE) IN CASH HELD	555,133	(158,916)	(174,318)	(284,634)	674,641	(260,814)	(149,399)	(140,348)	600,426	(251,211)	(227,074)	(382,281)	(118,795)	(34,661)	(50,692)
Cash/cash equivalents at the month/year begin:	441,823	996,956	838,040	663,722	379,088	1,053,729	792,915	643,516	503,168	1,103,594	852,383	625,309	441,823	323,028	288,368
Cash/cash equivalents at the month/year end:	996,956	838,040	663,722	379,088	1,053,729	792,915	643,516	503,168	1,103,594	852,383	625,309	243,028	323,028	288,368	237,675

14. KEY PERFORMANCE INDICATORS AND STRATEGIC OBJECTIVES

No:	KEY PERFORMANCE AREA (KPA)	STRATEGIC OBJECTIVES:
1.	Key Performance Area (KPA) 1: Services delivery and infrastructure development	1.1. To ensure the provision of services to communities in a sustainable manner 1.2. To ensure total functionality of VDM water service business to identify and plan for the financial, institutional, and overall sustainability needs. 1.3. To ensure efficient, affordable, economical and sustainable access to water services. 1.4. To improve access to sanitation services through provision, operation and maintenance of socio-economic and environmental infrastructure 1.3. To protect life, property, and the environment from fire hazards and related emergencies
2.	Key Performance Area (KPA) 2: Local Economic development	2.1. To create enabling environment to attract investment to generate economic growth and job creation 2.2. To promote social and economic development 2.3. To ensure efficient, affordable, economical and sustainable access to
3.	Key Performance Area (KPA) 3: Spatial planning and environment management	3.1. To promote safe and healthy environment 3.2. To create enabling local economic environment through infrastructure led growth and development that attract investment, generate economic growth and job creation 3.3. To be a spatially integrated district striving towards effective sustainable development, service delivery and improving accessibility to economic resources
4.	Key Performance Area (KPA) 4: Good governance and public participation.	To provide democratic and accountable government for local people by encouraging the involvement of communities and community organizations in the matters of local government
5.	Key Performance Area (KPA) 5: Organizational Development and Transformation (institutional arrangement)	To create an outcome-driven culture that elevates performance, unlocks potential, and accelerates employee growth.
6.	Key Priority Area (KPA) 6: Municipal Financial viability	To ensure sound financial management of municipality

No:	Project Name	Project description	Output Indicators	Baseline	Annual Targets	Quarter 1 Targets	Quarter 2 Targets	Quarter 3 Targets	Quarter 4 Targets	Source	Budget	POEs	Responsible department
Key Priority Area (KPA) 1: Services Delivery and Infrastructure Development (SDG:6 and 9)													
Strategic objective: to ensure the provision of services to communities in a sustainable manner													
1.1. To ensure total functionality of VDM water service business to identify and plan for the financial, institutional, and overall sustainability needs.													
1.2. To ensure efficient, affordable, economical and sustainable access to water services.													
1.3. To improve access to sanitation services through provision, operation and maintenance of socio-economic and environmental infrastructure													
1.	Tshitale Regional Water Scheme: Mulima Likhade Refurbishment of boreholes and Water Booster Pump Station	Mulima Likhade Refurbishment of boreholes and Water Booster Pump Station	% in progress on the Refurbishment construction of boreholes and Water Booster Pump Station by 30 June 2027	0%	100%	0%	40%	65%	100%	MIG	R11,499,515.00	Progress report	Technical services
2.	Upgrade of Vondo WTW and Related Infrastructure Phase 2: Pump main from Vondo WTW to Reservoir 3A and B	Upgrade of Vondo WTW and Related Infrastructure Phase 2: Pump main from Vondo WTW to Reservoir 3A and B	% in progress on the Upgrade construction of Vondo WTW and Related Infrastructure Phase 2: Pump main from Vondo WTW to Reservoir 3A and B by 30 June 2027	90%	10%	0%	3%	7%	10%	MIG	R40,232,727.00	Progress report	Technical services
3.	Bulk Mains: Malonga Water reticulation	Construction of Malonga Reticulation	% in progress on the construction of Malonga Reticulation 30 June 2027	95%	5%	0%	1%	3%	5%	MIG	R18,005,536.00	Progress report	Technical services
4.	Bulk Mains: Vuwani to Vyeboom and construction of reservoir (Makhado)	Vuwani to Vyeboom and Construction of reservoir	% in progress on the construction of Vuwani to Vyeboom reservoir by 30 June 2027	96%	4%	0%	1%	3%	4%	MIG	R18,711,279.00	Progress report	Technical services
5.	Bulk Mains: Mutshedzi Regional Water Scheme	Mutshedzi regional water scheme capacity increase	% in progress on the construction of Mutshedzi regional water scheme capacity increase by 30 June 2027	0%	100%	0%	40%	65%	100%	MIG	R76,112,094.00	Progress report	Technical services

No:	Project Name	Project description	Output Indicators	Baseline	Annual Targets	Quarter 1 Targets	Quarter 2 Targets	Quarter 3 Targets	Quarter 4 Targets	Source	Budget	POEs	Responsible department
6.	Bulk Mains:Increasing the Capacity of Vondo WTW & Upgrading	Increasing the Capacity of Vondo WTW & Upgrading	% in progress on the Upgrading construction of Increasing the Capacity of Vondo WTW by 30 June 2027	91.11%	8.89%	1%	4%	7%	8.89%	MIG	R14,909,044.00	Progress report	Technical services
7.	Bulk Mains: Malamulele west regional water scheme	Malamulele west regional water scheme	% in progress on the construction of Malamulele west regional water scheme by 30 June 2027	0%	100%	0%	40%	60%	100%	MIG	R6,924,719.00	Progress report	Technical services
8.	Bulk Mains: Water Supply and Bulk Water Reticulation of Ngwenani Themeli Ngulumbi Ngovhela Madamalala Phindula	Water supply and Bulk Water Reticulation of Ngwenani Themeli Ngulumbi Ngovhela	% in progress on the Water supply and Bulk Water Reticulation construction of Ngwenani Themeli Ngulumbi Ngovhela by 30 June 2027	90%	10%	0%	3%	7%	10%	MIG	R85,579,323.00	Progress report	Technical services
9.	VONDO RWS: Murangoni Maranzhe Vondo la fhasi Tshikunda Matondoni water supply.	VONDO RWS: Marangoni Maranzhe Vondo la fhasi Tshikunda Matondoni water supply.	% in progress on the construction of VONDO RWS: Murangoni Maranzhe Vondo la fhasi Tshikunda Matondoni water supply by 30 June 2027	95%	5%	0%	2%	4%	5%	MIG	R66,285,423.00	Progress report	Technical services
10.	Bulk Mains: Construction of Bulk Pipeline from Vuwani to Middle Letaba System Disaster Projects	Construction of Bulk Pipeline from Vuwani to Middle Letaba System Disaster Projects	% in progress on the construction of Bulk Pipeline from Vuwani to Middle Letaba System Disaster Projects by 30 June 2027	96%	4%	0%	1%	3%	4%	MIG	R3,489,551.00	Progress report	Technical services
11.	Bulk Mains: Mutale Raw and Potable Bulk Water System Upgrade	Mutale Raw and Potable Bulk Water System Upgrade	% in progress on the Upgrade construction of Mutale Raw and Potable Bulk Water System by 30 June 2027	94.8%	5.2%	0%	1%	3%	5.2%	MIG	R166,610,139.00	Progress report	Technical services

No:	Project Name	Project description	Output Indicators	Baseline	Annual Targets	Quarter 1 Targets	Quarter 2 Targets	Quarter 3 Targets	Quarter 4 Targets	Source	Budget	POEs	Responsible department
12.	Water Treatment Works: Refurbishment of Malamulele Water Treatment Works	Refurbishment of Malamulele Water Treatment Works	% in progress on the Refurbishment construction of Malamulele Water Treatment Works by 30 June 2027	0%	100%	0%	40%	65%	100%	MIG	R53,973,600.00	Progress report	Technical services
13.	Distribution: Household Connection	Distribution: Household Connection	Number of new household drinking water yard connections done by 30 June 2027	200	500	0	0	0	500	Own Funding	R10,000,000.00	Progress report	Technical services
14.	Reservoirs: Construction of 10ML Reservoir at Musina Limpopo Pump station	Reservoirs: Construction of 10ML Reservoir at Limpopo Pump station	% in progress on the construction of 10ML Reservoir at Musina Limpopo River Pump station by 30 June 2027	0%	100%	0%	40%	65%	100%	WSIG	R12,640,000.00	Progress report	Technical services
15.	Reservoirs: Refurbishment and upgrading of Bergview Reservoir at Makhado Town	Reservoirs: Refurbishment and upgrading of Bergview Reservoir at Makhado Town	% in progress on the Refurbishment and upgrading construction of Bergview Reservoir at Makhado Town by 30 June 2027	0%	100%	0%	40%	65%	100%	WSIG	R15,357,000.00	Progress report	Technical services
16.	Water Treatment Works: Refurbishment of Tshakhuma WTW	Water Treatment Works: Refurbishment of Tshakhuma WTW	% in progress on the Refurbishment of Tshakhuma Water Treatment Works by 30 June 2027	0%	100%	0%	40%	65%	100%	WSIG	R7,950,000.00	Progress report	Technical services
17.	Reticulation: Upgrading and construction of new sewer bulk pipeline at Musina Town	Upgrading and construction of new sewer bulk pipeline at Musina Town	Reticulation: Upgrading and construction of new sewer bulk pipeline at Musina Town of of new sewer bulk pipeline at Musina Town by 30 June 2027	0%	100%	0%	40%	65%	100%	WSIG	R8,200,000.00	Progress report	Technical services

No:	Project Name	Project description	Output Indicators	Baseline	Annual Targets	Quarter 1 Targets	Quarter 2 Targets	Quarter 3 Targets	Quarter 4 Targets	Source	Budget	POEs	Responsible department
18.	Reticulation: Refurbishment and upgrading of Vuwani ponds	Refurbishment and upgrading of Vuwani ponds	% in progress on the Refurbishment and upgrading construction of Vuwani ponds 30 June by 2027	0%	100%	0%	40%	65%	100%	WSIG	R18,958,352.00	Progress report	Technical services
19.	Boreholes: Development and Drilling of boreholes at district wide Villages (Musina,Makhado, Thulamela and Collins Chabane)	Boreholes: Development and Drilling of boreholes at district wide Villages (Musina,Makhado, Thulamela and Collins Chabane)	Number of district wide Boreholes drilled by 30 June 2027	0	60	0	15	23	22	WSIG/Own funding	R5,420,000.00	Progress report	Technical services

No:	Project Name	Project description	Output Indicators	Baseline	Annual Targets	Quarter 1 Targets	Quarter 2 Targets	Quarter 3 Targets	Quarter 4 Targets	Source	Budget	POEs	Responsible Department
Key Priority Area (KPA) 1: Services delivery and Infrastructure development (SDG:6 and 9)													
Strategic objective: to ensure the provision of services to communities in a sustainable manner													
1.1. to protect life, property, and the environment from fire hazards and related emergencies													
1.2. To reduce the risk and impact of disasters by promoting prevention, preparedness, response, and recovery efforts													
A. Fire & Rescue and Disaster Services.													
1.	Disaster Operations Relief	Provide Disaster Operations Relief	% of Disaster Operations Relief done by 30 June 2027	100%	100%	100%	100%	100%	100%	Own funding	R 2 424 746,00	Listing	Community services
2.	Disaster Operations - Temporary Shelters	Provision Disaster Operations - Temporary Shelters	% of Temporary Shelters provision done by 30 June 2027	100%	100%	100%	100%	100%	100%	Own funding	R1 590 707,00	Listing	Community services
3.	Disaster Easter Operations	Conduct Disaster Easter Operations	Number of Festive and Easter Disaster Easter Operations conducted by 30 June 2027	2	2	0	1	0	1	Own funding	R102 961,00	Attendance register	Community services
4.	Festive and Easter road safety operations	Conduct Festive and Easter Operations	Number of Festive and Easter Road Safety Awareness conducted by 30 June 2027	2	2	0	1	0	1	Own funding	R325 092,00	Attendance register	Community services

No:	Project Name	Project description	Output Indicators	Baseline	Annual Targets	Quarter 1 Targets	Quarter 2 Targets	Quarter 3 Targets	Quarter 4 Targets	Source	Budget	POEs	Responsible Department
Key Priority Area (KPA) 1: Services delivery and Infrastructure development (SDG:6 and 9)													
Strategic objective: to ensure the provision of services to communities in a sustainable manner													
1.1. To ensure the provision of safe, reliable, affordable, and accessible transportation for all residents within the district													
1.	Events: Competition Awards: Road Safety Driver of the year	Conduct Road Safety Driver of the year Competition	Number of Road Safety Driver of the year Competition conducted 30 June 2027	1	1	0	1	0	0	Own funding	R28,410.00	Attendance register	EDP
2.	Transport Month Activities	Conduct October Transport Month Activities	Number of Transport Month conducted 30 June 2027	1	1	0	1	0	0	Own funding	R52,051.00	Attendance register	EDP

No	Project Name	Project description	Output Indicators	Baseline	Annual Targets	Quarter 1 Targets	Quarter 2 Targets	Quarter 3 Targets	Quarter 4 Targets	Source	Budget	POEs	Responsible Department
Key Priority Area (KPA) 1: Services delivery and Infrastructure development (SDG:6 and 9)													
Strategic objective: to ensure the provision of services to communities in a sustainable manner													
1.1. to ensure the provision of safe, reliable, affordable, and accessible transportation for all residents within the district													
D. Health and Social Services (SDG:3,11 and 13)													
1.	District Special programmes	District Special programmes	Number of District Special programmes conducted 30 June 2027	18	18	6	3	3	6	Own funding	R3 820 469,00	Attendance register	Community services
2.	HIV/AIDS Programmes	Conduct HIV/AIDS Programmes	Number of HIV/AIDS Programmes Conducted 30 June 2027	1	1	0	1	0	0	Own funding	R103 281,00	Attendance register	Community services
3.	Heritage Dance Competition	Conduct Heritage Dance Competition	Number of Heritage Dance Competition conducted 30 June 2027	1	1	1	0	0	0	Own funding	R344 694,00	Attendance register	Community services
4.	Arts and Culture Programmes	Conduct Arts and Culture Programmes	Number of Arts and Culture Programmes Conducted 30 June 2027	1	1	1	0	0	0	Own funding	R204 452,00	Attendance register	Community services
5.	HIV/TB Conference	Conduct HIV/TB Conference	Number of HIV/TB Conference conducted 30 June 2027	1	1	0	1	0	0	Own funding	R82 960,00	Attendance register	Community services

No:	Project Name	Project description	Output Indicators	Baseline	Annual Targets	Quarter 1 Targets	Quarter 2 Targets	Quarter 3 Targets	Quarter 4 Targets	Source	Budget	POEs	Responsible Department
KPA: 2 Local Economic Development (SDG:8,9,10,11 and 17)													
Strategic Objective: 2.1. To create enabling environment to attract investment to generate economic growth and job creation													
2.2. To promote social and economic development													
2.3. To ensure efficient, affordable, economical and sustainable access to													
1.	Centres: Construction of Innovation and Commercialization Centre	Construction of Innovation and Commercialization Centre	Number of Innovation and Commercialization centre feasibility study done 30 June 2027	0	1	0	0	0	1	MIG	R11,000,000.00	Report	EDP
2.	Centres: Mango Beneficiation Initiative Facility	Mango Beneficiation Initiative Facility	Number of Mango Beneficiation Initiative Facility feasibility done 30 June 2027	0	1	0	0	0	1	MIG	R10,000,000.00	Report	EDP
3.	Centres: Construction of multipurpose abattoir	Construction of multipurpose abattoir	Number of multipurpose abattoir center feasibility study done 30 June 2027	0	1	0	0	0	1	MIG	R10,000,000.00	Report	EDP

No:	Project Name	Project description	Output Indicators	Baseline	Annual Targets	Quarter 1 Targets	Quarter 2 Targets	Quarter 3 Targets	Quarter 4 Targets	Source	Budget	POEs	Responsible Department
KPA: 2 Local Economic Development (SDG:8,9,10,11 and17)													
Strategic Objective: 2.1. To create enabling environment to attract investment to generate economic growth and job creation													
2.2. To promote social and economic development													
2.3. To ensure efficient, affordable, economical and sustainable access to													
1.	Young Farmer Competition	Conduction of Young farmer support	Number of Young farmer support conducted by 30 June 2027	1	1	0	0	0	1	Own funding	R318 137,00	Attendance register	EDP
2.	Youth Tourism Competitions	Conduct Young tourism entrepreneur support	Number Young tourism entrepreneur support conducted by 30 June 2027	1	1	0	0	0	1	Own funding	R311 100,00	Attendance register	EDP
3.	Transfrontier Parks Conservation	Training of youth in trans Fortier Parks	Number of youths in trans Fortier Parks training conducted by 30 June 2027	0	1	0	0	0	1	Own funding	R429 487,00	Attendance register	EDP
4.	Proudly Vhembe Event	Marketing and Promotion of Vhembe product	Number of Promotion of Vhembe product conducted by 30 June 2027	1	1	0	0	1	0	Own funding	R100 000,00	Attendance register	EDP
5.	Enterprise Youth in Competition	Conduct Enterprise Youth Financial support	Number of Enterprise Youth Financial support conducted by 30 June 2027	1	1	1	0	0	0	Own funding	R372 866,00	Attendance register	EDP
6.	Agricultural Information Day	Conduct Agricultural information Day event	Number of Farmers Knowledge Empowerment conducted by 30 June 2027	1	1	1	0	0	0	Own funding	R300 000,00	Attendance register	EDP
7.	Female Farmer of the Year	Conduct Female Farmer financial support	Number of Female Farmer of the year Conducted by 30 June 2027	1	1	0	0	0	1	Own funding	R308 880,00	Attendance register	EDP
8.	Break The Barrier Business Expo	Conduct Break The Barrier Business Expo	Number of Break The Barrier Business Expo conducted by 30 June 2026	0	1	0	0	1	0	Own funding	R100 000,00	Attendance register	EDP
9.	Gastronomy Trader's Market-Adverts	Gastronomy Trader's Market-Adverts	Number of Traders market Support conducted by 30 June 2027	0	1	0	1	0	1	Own funding	R89 120,00	Attendance register	EDP
10.	Agriculture Marketing Show	Promotion and Marketing of Agricultural product	Number of Agriculture products Marketing show conducted by 30 June 2027	1	1	1	0	0	0	Own funding	R103 700,00	Attendance register	EDP
11.	Signing Twinning Agreements	Sharing of development programs	Number of twinning agreements programs Developed by 30 June 2027	1	1	0	1	0	0	Own funding	R50 000,00	Attendance register	EDP

No:	Project Name	Project description	Output Indicators	Baseline	Annual Targets	Quarter 1 Targets	Quarter 2 Targets	Quarter 3 Targets	Quarter 4 Targets	Source	Budget	POEs	Responsible Department
Key Performance Area (KPA) 3: Spatial planning and environment management													
3.1. To promote safe and healthy environment													
3.2. To create enabling local economic environment through infrastructure led growth and development that attract investment, generate economic growth and job creation													
3.3. To be a spatially integrated district striving towards effective sustainable development, service delivery and improving accessibility to economic resources													
1.	Environmental and Spatial Planning Education for Traditional Leaders	Conduct Environmental and Spatial Planning Education for Traditional Leaders	Number of Environmental and Spatial Planning Education for Traditional Leaders Conducted by 30 June 2027	8	8	2	2	2	2	Own funding	R50 000,00	Attendance register	EDP
2.	Wetland day Celebration	Conduct Wetland Day Celebration	Number of Wetland Day Celebration Conducted by 30 June 2027	1	1	1	0	0	0	Own funding	R29 786,00	Attendance register	EDP
3.	Demarcation of Sites at Ha-Davhana / Tshirululuni Village	Demarcation of 1400 Sites at Ha-Davhana / Tshirululuni Village	Number of Sites demarcated at Ha-Davhana / Tshirululuni, Nghomunghomu Villages by 30 June 2027	500	1400	0	0	0	1400	Own funding	R29 786,00	Report	EDP

No:	Project Name	Project description	Output Indicators	Baseline	Annual Targets	Quarter 1 Targets	Quarter 2 Targets	Quarter 3 Targets	Quarter 4 Targets	Source	Budget	POEs	Responsible Department
Key Performance Area (KPA) 4: Good governance and public participation. (SDG:16)													
Strategic objective: To provide democratic and accountable government for local people by encouraging the involvement of communities and community organizations in the matters of local government													
1.	Inauguration/SODA	Conduct Inauguration/SODA	Number of Inauguration/SODA by 30 June 2027	1	1	0	0	0	1	Own funding	R429 962,00	Attendance register	EM Office
2.	MPAC Public Hearing	Conduct MPAC Public Hearing	Number of MPAC Public Hearing by 30 June 2027	1	1	0	0	1	0	Own funding	R450 000,00	Attendance register	EM Office
3.	District Wide Strategic Workshop	Conduct District Wide Strategic Workshop	Number of strict Wide Strategic Workshop by 30 June 2027	1	1	0	0	1	0	Own funding	R226 296,00	Attendance register	EM Office
4.	REP Forum	Conduct REP Forum	Number of REP Forum by 30 June 2027	3	3	1	1	1	0	Own funding	R308 881,00	Attendance register	MM Office
5.	IDP Reviews - IDP and Budget Public Consultation	Conduct IDP Reviews - IDP and Budget Public Consultation	Number of IDP Reviews - IDP and Budget Public Consultation Conducted by 30 June 2027	4	4	0	0	4	0	Own funding	R765 487,00	Attendance register	MM Office
6.	IDP and Budget Public Notice	Issuing IDP and Budget Public Notice	Number of IDP and Budget Public Notice issued 30 by 2027	1	1	0	0	1	0	Own funding	R61 776,00	Attendance register	MM Office
7.	Support for Traditional Leaders	Support for Traditional Leaders	% of Traditional Leaders supported by 30 June 2027	100%	100%	100%	100%	100%	100%	Own funding	R311 099,00	Attendance register	EM Office
8.	Batho Pele Programs	Conduct Batho Pele Programs	Number of Batho Pele Programs Conducted by 30 June 2027	1	1	0	1	0	0	Own funding	R151 030.00	Attendance register	EM Office
9.	Mayoral Bursary	Awarding Mayoral Bursary	Number of Mayoral Bursary awarded by 30 June 2027	100	100	100	0	0	0	Own funding	R5 000 000,00	Attendance register	EM Office
10.	Internal Audit Quality Assurance Reviewers	Capacity Building for Internal Audit Quality Assurance Reviewers	Number of Internal Audit Quality Assurance Reviewers conducted by 30 June 2026	1	1	0	0	1	0	Own Funding	R463,321.00	Attendance register	MM Office
11.	Risk Management: Risk Management	Risk Management: Risk Management	Number of Risk Management meeting conducted by 30 June 2027	4	4	1	1	1	1	Own Funding	R51,480.00	Attendance register	MM Office

No:	Project Name	Project description	Output Indicators	Baseline	Annual Targets	Quarter 1 Targets	Quarter 2 Targets	Quarter 3 Targets	Quarter 4 Targets	Source	Budget	POEs	Responsible Department
Key Priority area (KPA) 6: Financial viability (SDG:17,16and 11)													
Strategic objective: To ensure sound financial management of municipality													
1.	Operational: Municipal Running Cost	Debt collection	% of Debt collection by 30 June 2027	4	4	1	1	1	1	Own funding	R957,135.00	Report	Budget and Treasury Office
2.	Governance: Administrative: Customer support services	Review of indigent register	Number of Credible indigent register by 30 June 2027	2	2	0	1	0	1	Own funding	R2,726,812.00	Updated indigent register	Budget and Treasury Office
3.	Assets disposal	Assets disposal	Number of Assets disposal conducted by 30 June 2027	0	1	0	0	0	1	Own funding	R200,000.00	Report	Budget and Treasury Office

Conclusion

This Service Delivery and Budget Implementation Plan (SDBIP) commit Vhembe District Municipality to ensure that the organization delivers on the Integrated Development Plan (IDP), budget (both capital and operational) spending and service delivery targets during the 2026/2027 financial year. It is a detailed plan of how the municipality will implement and report on the objectives set out in our IDP on a quarterly basis. The SDBIP gives operational expression to the IDP

Recommended by:



**MUNICIPAL MANAGER
KUTAMA Z.N**

24/06/2026
DATE

Approved by:



**EXECUTIVE MAYOR
CLLR CHAUKE M.G**

24/06/2026
DATE