



LAINGSBURG MUNICIPALITY

SERVICE DELIVERY BUDGET
IMPLEMENTATION PLAN

2026/2027

Municipal Financial Management Act

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

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

Print Name JAFTA BOOYEN

Municipal Manager of Laingsburg Municipality

Signature 

Date 23 JUNE 2026

Approval

The Top Layer Service Delivery Budget Implementation Plan is herewith approved in terms of Section 53(1)(c)(ii) of the Municipal Finance Management Act (MFMA).

Print Name Aletta Theron

Mayor of Laingsburg Municipality

Signature 

Date 23.06.2026

Top Layer Service Delivery and Budget Implementation Plan 2026/27

Ref	Directorate	National KPA	IDP Objectives	KPI Name	Unit of Measurement	Ward	KPI owner	Baseline	Annual Target	Q1	Q2	Q3	Q4
TL1	Office of the Municipal Manager	Good Governance and Public Participation	To create an institution with skilled employees to provide a professional service to its clientele guided by municipal values	Develop a Risk Based Audit Plan for 2027/28 and submit to the Audit Committee for consideration by 30 June 2027	RBAP submitted to the Audit Committee by 30 June 2027	All	Municipal Manager	1	1	0	0	0	1
TL2	Office of the Municipal Manager	Basic Service Delivery	Provision of infrastructure to deliver improved services to all residents and business	The percentage of the municipal capital budget actually spent on capital projects by 30 June 2027 [(Amount actually spent on capital projects/ Amount budgeted for capital projects)x100]	% of capital budget spent on capital projects	All	Municipal Manager	95%	95%	15%	40%	60%	95%
TL3	Finance and Compliance	Municipal Financial Viability and Management	To achieve financial viability in order to render affordable services to residents	Achieve a debtor payment percentage of 85% by 30 June 2027 [(Gross Debtors Opening Balance + Billed Revenue - Gross Debtors Closing Balance - Bad Debts Written Off)/Billed Revenue x 100]	% debtor payment achieved	All	Senior Manager: Finance and Administration	78%	95%	85%	85%	90%	95%
TL4	Finance and Compliance	Basic Service Delivery	Provision of infrastructure to deliver improved services to all residents and business	Number of formal residential properties connected to the municipal electrical infrastructure network (credit and prepaid electrical metering)(Excluding Eskom areas) and billed for the service as at 30 June 2027	Number of residential properties which are billed for electricity or have prepaid meters (Excluding Eskom areas) as at 30 June 2027	All	Senior Manager: Finance and Administration	1017	1000	1000	1000	1000	1000
TL5	Finance and Compliance	Basic Service Delivery	Provision of infrastructure to deliver improved services to all residents and business	Number of formal residential properties that receive piped water (credit and prepaid water metering) that is connected to the municipal water infrastructure network and billed for the service as at 30 June 2027	Number of residential properties which are billed for water	All	Senior Manager: Finance and Administration	1487	1400	1400	1400	1400	1400
TL6	Finance and Compliance	Basic Service Delivery	Provision of infrastructure to deliver improved services to all residents and business	Number of formal residential properties connected to the municipal waste water sanitation/sewerage network for sewerage service, irrespective of the number of water closets (toilets) and billed for the service as at 30 June 2027	Number of residential properties which are billed for sewerage	All	Senior Manager: Finance and Administration	1419	1400	1400	1400	1400	1400

Top Layer Service Delivery and Budget Implementation Plan 2026/27

Ref	Directorate	National KPA	IDP Objectives	KPI Name	Unit of Measurement	Ward	KPI owner	Baseline	Annual Target	Q1	Q2	Q3	Q4
TL7	Finance and Compliance	Basic Service Delivery	Provision of infrastructure to deliver improved services to all residents and business	Number of formal residential properties for which refuse is removed once per week and billed for the service as at 30 June 2027	Number of residential properties which are billed for refuse removal	All	Senior Manager: Finance and Administration	1484	1400	1 400	1 400	1 400	1 400
TL8	Finance and Compliance	Basic Service Delivery	Improve the standards of living of all people in Laingsburg	Provide free 50kWh electricity to indigent households as at 30 June 2027	Number of households receiving free basic electricity	All	Senior Manager: Finance and Administration	411	411	411	411	411	411
TL9	Finance and Compliance	Basic Service Delivery	Improve the standards of living of all people in Laingsburg	Provide free 6kl water to indigent households as at 30 June 2027	Number of households receiving free basic water	All	Senior Manager: Finance and Administration	330	330	330	330	330	330
TL10	Finance and Compliance	Basic Service Delivery	Improve the standards of living of all people in Laingsburg	Provide free basic sanitation to indigent households as at 30 June 2027	Number of households receiving free basic sanitation services	All	Senior Manager: Finance and Administration	330	330	330	330	330	330
TL11	Finance and Compliance	Basic Service Delivery	Improve the standards of living of all people in Laingsburg	Provide free basic refuse removal to indigent households as at 30 June 2027	Number of households receiving free basic refuse removal services	All	Senior Manager: Finance and Administration	411	411	411	411	411	411
TL12	Finance and Compliance	Municipal Financial Viability and Management	To achieve financial viability in order to render affordable services to residents	Financial viability measured in terms of the municipality's ability to meet its service debt obligations at 30 June 2027 [(Short Term Borrowing + Bank Overdraft + Short Term Lease + Long Term Borrowing + Long Term Lease) / (Total Operating Revenue - Operating Conditional Grant) x 100]	Debt coverage ratio as at 30 June 2027	All	Senior Manager: Finance and Administration	40%	37%	0%	0%	0%	37%
TL13	Finance and Compliance	Municipal Financial Viability and Management	To achieve financial viability in order to render affordable services to residents	Financial viability measured in % in terms of the total amount of outstanding service debtors in comparison with total revenue received for services at 30 June 2027 [(Total outstanding service	% outstanding service debtors at 30 June 2027	All	Senior Manager: Finance and Administration	16%	16%	0%	0%	0%	16%

Top Layer Service Delivery and Budget Implementation Plan 2026/27

Ref	Directorate	National KPA	IDP Objectives	KPI Name	Unit of Measurement	Ward	KPI owner	Baseline	Annual Target	Q1	Q2	Q3	Q4
				debtors/annual revenue received for services)x 100]									
TL14	Finance and Compliance	Municipal Financial Viability and Management	To achieve financial viability in order to render affordable services to residents	Financial viability measured in terms of the available cash to cover fixed operating expenditure at 30 June 2027 [(Cash and Cash Equivalents - Unspent Conditional Grants - Overdraft) + Short Term Investment / Monthly Fixed Operational Expenditure excluding (Depreciation, Amortisation, and Provision for Bad Debts, Impairment and Loss on Disposal of Assets)]	Cost coverage ratio as at 30 June 2027	All	Senior Manager: Finance and Administration	2.68	1.9	0	0	0	1.9
TL15	Community Services	Basic Service Delivery	Developing a safe, clean, healthy and sustainable environment for communities	Review the Disaster Management Plan and submit to Council by 31 March 2027	Reviewed Disaster Management Plan submitted to Council by 31 March 2027	All	Manager: Community Services	1	1	0	0	1	0
TL16	Community Services	Basic Service Delivery	Developing a safe, clean, healthy and sustainable environment for communities	Facilitate roadblocks on a quarterly basis	Number of roadblocks facilitated	All	Manager: Community Services	48	48	12	12	12	12
TL17	Community Services	Basic Service Delivery	Developing a safe, clean, healthy and sustainable environment for communities	Spend 95% of the Library Grant [(Actual expenditure divided by the total approved grant received) x 100]	% grant spent	All	Manager: Community Services	95%	95%	0%	0%	0%	95%
TL18	Community Services	Good Governance and Public Participation	Developing a safe, clean, healthy and sustainable environment for communities	Facilitate the Thusong Outreach Programme on a bi-annual basis	Number of programmes facilitated	All	Manager: Community Services	2	2	0	1	0	1

Top Layer Service Delivery and Budget Implementation Plan 2026/27

Ref	Directorate	National KPA	IDP Objectives	KPI Name	Unit of Measurement	Ward	KPI owner	Baseline	Annual Target	Q1	Q2	Q3	Q4
TL19	Infrastructure Services	Basic Service Delivery	Effective Maintenance and manage of municipal assets and natural resources	Limit the % electricity unaccounted for to less than 10% by 30 June 2027 [(Number of Electricity Units Purchased - Number of Electricity Units Sold) / Number of Electricity Units Purchased) x 100]	% electricity unaccounted for by 30 June	All	Manager: Infrastructure Services	6.93%	10%	0%	0%	0%	10%
TL20	Infrastructure Services	Basic Service Delivery	Effective Maintenance and manage of municipal assets and natural resources	Limit unaccounted for water to less than 30% by 30 June 2027 [(Number of Kilolitres Water Purchased or Purified - Number of Kilolitres Water Sold) / Number of Kilolitres Water Purchased or Purified x 100]	% of water unaccounted	All	Manager: Infrastructure Services	33.35%	30%	0%	0%	0%	30%
TL21	Infrastructure Services	Basic Service Delivery	Effective Maintenance and manage of municipal assets and natural resources	95% of water samples comply with SANS241 [(Number of water samples that comply with SANS241 indicator (e-coli)/Number of water samples tested) x 100]	% of water samples compliant	All	Manager: Infrastructure Services	90%	95%	0%	0%	0%	95%
TL22	Infrastructure Services	Basic Service Delivery	Effective Maintenance and manage of municipal assets and natural resources	95% of effluent samples comply with permit values in terms of SANS 242 by 30 June 2027 [(Number of effluent samples that comply with permit values (suspended solids)/Number of effluent samples tested) x 100]	% of effluent samples compliant	All	Manager: Infrastructure Services	100%	95%	0%	0%	0%	95%
TL23	Infrastructure Services	Basic Service Delivery	Provision of infrastructure to deliver improved services to all residents and business	95% of the approved project budget spent on the new Bergsig Sport Field by 30 June 2027 [(Actual expenditure divided by the total approved project budget) x 100]	% of budget spent by 30 June 2027	All	Manager: Infrastructure Services	80%	95%	15%	40%	60%	95%
TL24	Infrastructure Services	Basic Service Delivery	Provision of infrastructure to deliver improved services to all residents and business	Complete the Site G Development Planning Phase in Laingsburg by 30 June 2027	Development Planning Phase completed by 30 June 2027	All	Manager: Infrastructure Services	0	1	0	0	0	1

Top Layer Service Delivery and Budget Implementation Plan 2026/27

Ref	Directorate	National KPA	IDP Objectives	KPI Name	Unit of Measurement	Ward	KPI owner	Baseline	Annual Target	Q1	Q2	Q3	Q4
TL25	Infrastructure Services	Basic Service Delivery	Provision of infrastructure to deliver improved services to all residents and business	Complete the construction of the New Waste Water Treatment Works in Bergsig by 30 June 2027	Project completed	1	Manager: Infrastructure Services	0%	1	0	0	0	1
TL26	Infrastructure Services	Basic Service Delivery	Provision of infrastructure to deliver improved services to all residents and business	95% of the approved project budget spent on the Matjiesfontein Sewer Gravity Main by 30 June 2027 [(Actual expenditure divided by the total approved project budget) x 100]	% of budget spent by 30 June 2027	1	Manager: Infrastructure Services	0%	95%	15%	40%	60%	95%
TL27	Infrastructure Services	Basic Service Delivery	Provision of infrastructure to deliver improved services to all residents and business	95% of the approved project budget spent on the upgrade of gravel roads in Matjiesfontein by 30 June 2027 [(Actual expenditure divided by the total approved project budget) x 100]	% of budget spent by 30 June 2027	1	Manager: Infrastructure Services	0%	95%	15%	40%	60%	95%
TL28	Infrastructure Services	Basic Service Delivery	Provision of infrastructure to deliver improved services to all residents and business	95% of the approved project budget spent on construction of a new Water Treatment Works in Laingsburg by 30 June 2027 [(Actual expenditure divided by the total approved project budget) x 100]	% of budget spent by 30 June 2027	All	Manager: Infrastructure Services	0%	95%	15%	40%	60%	95%
TL29	Corporate Services	Municipal Transformation and Institutional Development	To create an institution with skilled employees to provide a professional service to its clientele guided by municipal values	Limit the vacancy rate to less than 5% of budgeted posts by 30 June 2027 [(Number of posts filled/Total number of budgeted posts) x 100]	% vacancy rate of budgeted posts by 30 June 2027	All	Senior Manager: Finance and Administration	5%	5%	0%	5%	0%	5%
TL30	Corporate Services	Municipal Transformation and Institutional Development	To create an institution with skilled employees to provide a professional service to its clientele guided by municipal values	The percentage of the Municipality's personnel budget actually spent on implementing its workplace skills plan by 30 June 2027 [(Actual amount spent on training/total operational budget) x 100]	% of the Municipality's personnel budget on implementing its workplace skills plan by 30 June 2027	All	Senior Manager: Finance and Administration	0.05%	1%	0%	0%	0%	1%
TL31	Corporate Services	Municipal Transformation	To create an institution with skilled employees to provide	The number of people from employment equity target groups employed (to be appointed) by 30	Number of people employed (to be	All	Manager: Corporate Services	0	0	0	0	0	0

Top Layer Service Delivery and Budget Implementation Plan 2026/27

Ref	Directorate	National KPA	IDP Objectives	KPI Name	Unit of Measurement	Ward	KPI owner	Baseline	Annual Target	Q1	Q2	Q3	Q4
		and Institutional Development	a professional service to its clientele guided by municipal values	June 2027 in the three highest levels of management in compliance with the equity plan	appointed) by 30 June 2027								
TL32	Corporate Services	Local Economic Development	Promote local economic development	Create job opportunities through EPWP and LED projects by 30 June 2027	Number of job opportunities created by 30 June 2027	All	Manager: Corporate Services	160	50	0	0	0	50

Capital Budget for the 2026/27 financial year

[illegible]

Capital Budget for the 2026/27 financial year

[illegible]

Monthly Cashflow for the 2026/27 financial year

Sub-Directorate [R]	Function [R]	July			August			September		
		Revenue	Operational Exp.	Capital Exp.	Revenue	Operational Exp.	Capital Exp.	Revenue	Operational Exp.	Capital Exp.
Governance and Administration	Executive and Council	0	724180	0	0	724180	0	0	724180	0
Governance and Administration	Finance and Administration	4979882	1877576	15000	4979882	1877576	15000	4979882	1877576	15000
Governance and Administration	Internal Audit	0	0	0	0	0	0	0	0	0
Community and Public Safety	Community and Social Services	157509	240447	0	157509	240447	0	157509	240447	0
Community and Public Safety	Sport and Recreation	0	188233	2500	0	188233	2500	0	188233	2500
Community and Public Safety	Public Safety	2484625	2526617	6249	2484625	2526617	6249	2484625	2526617	6249
Community and Public Safety	Housing	1855	1817	0	1855	1817	0	1855	1817	0
Community and Public Safety	Health	458	0	0	458	0	0	458	0	0
Economic and Environmental Services	Planning and Development	0	46583	0	0	46583	0	0	46583	0
Economic and Environmental Services	Road Transport	124625	1768064	145451	124625	1768064	145451	124625	1768064	145451
Economic and Environmental Services	Environmental Protection	0	0	0	0	0	0	0	0	0
Trading Services	Electricity	2527225	1881378	0	2527225	1881378	0	2527225	1881378	0
Trading Services	Water Management	638878	877511	1104058	638878	877511	1104058	638878	877511	1104058
Trading Services	Waste Water Management	445651	637358	178089	445651	637358	178089	445651	637358	178089
Trading Services	Waste Management	608830	567359	161922	608830	567359	161922	608830	567359	161922
Other	Other	0	6901	0	0	6901	0	0	6901	0
TOTAL		11969538	11344024	1613269	11969538	11344024	1613269	11969538	11344024	1613269

Monthly Cashflow for the 2026/27 financial year

Sub-Directorate [R]	Function [R]	October			November			December		
		Revenue	Operational Exp	Capital Exp.	Revenue	Operational Exp	Capital Exp.	Revenue	Operational Exp	Capital Exp.
Governance and Administration	Executive and Council	0	724180	0	0	724180	0	0	724180	0
Governance and Administration	Finance and Administration	4979882	1877576	15000	4979882	1877576	15000	4979882	1877576	15000
Governance and Administration	Internal Audit	0	0	0	0	0	0	0	0	0
Community and Public Safety	Community and Social Services	157509	240447	0	157509	240447	0	157509	240447	0
Community and Public Safety	Sport and Recreation	0	188233	2500	0	188233	2500	0	188233	2500
Community and Public Safety	Public Safety	2484625	2526617	6249	2484625	2526617	6249	2484625	2526617	6249
Community and Public Safety	Housing	1855	1817	0	1855	1817	0	1855	1817	0
Community and Public Safety	Health	458	0	0	458	0	0	458	0	0
Economic and Environmental Services	Planning and Development	0	46583	0	0	46583	0	0	46583	0
Economic and Environmental Services	Road Transport	124625	1768064	145451	124625	1768064	145451	124625	1768064	145451
Economic and Environmental Services	Environmental Protection	0	0	0	0	0	0	0	0	0
Trading Services	Electricity	2527225	1881378	0	2527225	1881378	0	2527225	1881378	0
Trading Services	Water Management	638878	877511	1104058	638878	877511	1104058	638878	877511	1104058
Trading Services	Waste Water Management	445651	637358	178089	445651	637358	178089	445651	637358	178089
Trading Services	Waste Management	608830	567359	161922	608830	567359	161922	608830	567359	161922
Other	Other	0	6901	0	0	6901	0	0	6901	0
TOTAL		11969538	11344024	1613269	11969538	11344024	1613269	11969538	11344024	1613269

Monthly Cashflow for the 2026/27 financial year

Sub-Directorate [R]	Function [R]	January			February			March		
		Revenue	Operational Exp.	Capital Exp.	Revenue	Operational Exp.	Capital Exp.	Revenue	Operational Exp.	Capital Exp.
Governance and Administration	Executive and Council	0	724180	0	0	724180	0	0	724180	0
Governance and Administration	Finance and Administration	4979882	1877576	15000	4979882	1877576	15000	4979882	1877576	15000
Governance and Administration	Internal Audit	0	0	0	0	0	0	0	0	0
Community and Public Safety	Community and Social Services	157509	240447	0	157509	240447	0	157509	240447	0
Community and Public Safety	Sport and Recreation	0	188233	2500	0	188233	2500	0	188233	2500
Community and Public Safety	Public Safety	2484625	2526617	6249	2484625	2526617	6249	2484625	2526617	6249
Community and Public Safety	Housing	1855	1817	0	1855	1817	0	1855	1817	0
Community and Public Safety	Health	458	0	0	458	0	0	458	0	0
Economic and Environmental Services	Planning and Development	0	46583	0	0	46583	0	0	46583	0
Economic and Environmental Services	Road Transport	124625	1768064	145451	124625	1768064	145451	124625	1768064	145451
Economic and Environmental Services	Environmental Protection	0	0	0	0	0	0	0	0	0
Trading Services	Electricity	2527225	1881378	0	2527225	1881378	0	2527225	1881378	0
Trading Services	Water Management	638878	877511	1104058	638878	877511	1104058	638878	877511	1104058
Trading Services	Waste Water Management	445651	637358	178089	445651	637358	178089	445651	637358	178089
Trading Services	Waste Management	608830	567359	161922	608830	567359	161922	608830	567359	161922
Other	Other	0	6901	0	0	6901	0	0	6901	0
TOTAL		11969538	11344024	1613269	11969538	11344024	1613269	11969538	11344024	1613269

Monthly Cashflow for the 2026/27 financial year

Sub-Directorate [R]	Function [R]	April			May			June		
		Revenue	Operational Exp.	Capital Exp.	Revenue	Operational Exp.	Capital Exp.	Revenue	Operational Exp.	Capital Exp.
Governance and Administration	Executive and Council	0	724180	0	0	724180	0	0	724164	0
Governance and Administration	Finance and Administration	4979882	1877576	15000	4979882	1877576	15000	4979917	1877458	15000
Governance and Administration	Internal Audit	0	0	0	0	0	0	0	0	0
Community and Public Safety	Community and Social Services	157509	240447	0	157509	240447	0	157521	240432	0
Community and Public Safety	Sport and Recreation	0	188233	2500	0	188233	2500	0	188239	2500
Community and Public Safety	Public Safety	2484625	2526617	6249	2484625	2526617	6249	2484625	2526617	6261
Community and Public Safety	Housing	1855	1817	0	1855	1817	0	1855	1813	0
Community and Public Safety	Health	458	0	0	458	0	0	462	0	0
Economic and Environmental Services	Planning and Development	0	46583	0	0	46583	0	0	46587	0
Economic and Environmental Services	Road Transport	124625	1768064	145451	124625	1768064	145451	124625	1768028	145453
Economic and Environmental Services	Environmental Protection	0	0	0	0	0	0	0	0	0
Trading Services	Electricity	2527225	1881378	0	2527225	1881378	0	2527218	1881367	0
Trading Services	Water Management	638878	877511	1104058	638878	877511	1104058	638872	877489	1104058
Trading Services	Waste Water Management	445651	637358	178089	445651	637358	178089	445649	637345	178093
Trading Services	Waste Management	608830	567359	161922	608830	567359	161922	608825	567331	161938
Other	Other	0	6901	0	0	6901	0	0	6889	0
TOTAL		11969538	11344024	1613269	11969538	11344024	1613269	11969569	11343759	1613303

Monthly Cashflow for the 2026/27 financial year

Sub-Directorate [R]	Function [R]	Total		
		Revenue	Operational Exp.	Capital Exp.
Governance and Administration	Executive and Council	0	8690144	0
Governance and Administration	Finance and Administration	59758619	22530794	180000
Governance and Administration	Internal Audit	0	0	0
Community and Public Safety	Community and Social Services	1890120	2885349	0
Community and Public Safety	Sport and Recreation	0	2258802	30000
Community and Public Safety	Public Safety	29815500	30319404	75000
Community and Public Safety	Housing	22260	21800	0
Community and Public Safety	Health	5500	0	0
Economic and Environmental Services	Planning and Development	0	559000	0
Economic and Environmental Services	Road Transport	1495500	21216732	1745414
Economic and Environmental Services	Environmental Protection	0	0	0
Trading Services	Electricity	30326693	22576525	0
Trading Services	Water Management	7666530	10530110	13248696
Trading Services	Waste Water Management	5347810	7648283	2137072
Trading Services	Waste Management	7305955	6808280	1943080
Other	Other	0	82800	0
TOTAL		143634487	136128023	19359262

Revenue by Source for the 2026/27 financial year

[illegible]