



ELIAS MOTSOALEDI

LOCAL MUNICIPALITY

**APPROVED 2026/2027 SERVICE
DELIVERY AND BUDGET
IMPLEMENTATION PLAN
(SDBIP) TOP LAYER**

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1. EXECUTIVE SUMMARY

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." The 2024/2025 SDBIP is aligned to the IDP and budget. Furthermore, the performance agreements for all senior managers will be aligned to targets as contained in the approved SDBIP.

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 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

The reporting cycle will take place as follows:

First quarter: July - September;
Second quarter: October - December
Third quarter: January - March
Fourth quarter: April - June

Senior managers shall be responsible for implementation and achievement of quarterly and annual targets for their respective departments. Performance management division shall be responsible for consolidation of quarterly and annual reports. Internal audit division shall be responsible for auditing performance reports and portfolio of evidence submitted.

2. VISION, MISSION AND VALUES

The Vision of Elias Motsoaledi Local Municipality is:

“Thé agro-economical and ecotourism heartland”

Motto
The sunshine valley

Mission

- To ensure provision of sustainable services
- To deepen democracy through public participation and communication
- Provision of services in a transparent, fair and accountable manner
- Provide public value for money
- To create a conducive environment for job creation and economic growth

Values

Value	Description
People first	Everybody is empowered within the whole community
Transparency	Invite and encourage public sharing and democratic participation in council's activities.
Commitment	Focus and concentrate on council's core activities in a consistent manner.
Integrity	Conduct council's business in a fair, responsible, flexible, equitable and honest manner.
Accountability	Report regularly to all stakeholders regarding council's actual performance.
Environmental Conscious	Taking care of the sensitive environment to ensure that the vision is achieved.
Empowerment	To be seen to be empowering our people, knowledge is power.
Service excellence	In all aspects of conducting ourselves and our mandate, we will focus on service excellence.
Change	In order to move to a better quality life, something different needs to be done from what is being done now. In this regard change will be the main driver of doing things differently

3. LEGISLATION

Municipal Finance Management Act (MFMA) defines Service Delivery and Budget Implementation Plan (SDBIP) as a detailed plan approved by the Mayor of the municipality to implement the municipality's annual service delivery programme and which must indicate:

- Projections of each month of-
 - Revenue to be collected by source and
 - Operational and capital expenditure by vote
- Service delivery targets and performance indicators for each quarter.

Section 53 of the MFMA stipulates that the Mayor should approve the SDBIP within 28 days after the approval of the budget. The 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 the approval.

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The following National Treasury prescriptions, in terms of MFM circular 13, are applicable to Elias Motsoaledi Local Municipality.

- 1. Monthly projections of revenue to be collected by source.**
One of the most important and basic priorities for any municipality is to collect all its revenue as budgeted for – the failure to collect all such revenue will undermine the ability of the municipality to deliver on services. The municipality MUST ensure that it has instituted measures to achieve monthly revenue targets for each revenue source. The revenue projections relate to actual cash expected to be collected and should reconcile to the cash flow statement approved with the budget documentation. The reason for specifying actual revenue collected rather than accrued (billed) revenue is to ensure that expenditure does not exceed actual income.
- 2. Monthly projections to expenditure (operation and capital) and revenue for each vote.**
These projections relate to cash paid and should reconcile to the cash flow statement adopted with the budget documentation.
- 3. Quarterly projections of service delivery targets and performance indicators for each vote.**
Service delivery targets relate to the level and standard of service being provided to the community and include targets for the reductions in backlogs of basic services. The requirement for service delivery targets is consistent with national government policy requiring the public sector to be able to measure service delivery outputs and outcomes in addition to inputs (expenditure).
- 4. Ward information for expenditure and service delivery.**
Provide councillors with quarterly report showing service delivery information per ward.
- 5. Detailed capital work plan broken by ward over three years.**
A detailed three year capital works plan is required to ensure sufficient detail to measure and monitor delivery of infrastructure projects on a ward by ward basis, including: project number; name; short description of what the project will deliver; planned start date; actual start date; planned completion date; actual completion date; capital costs timed per month; reasons for variances including if the project was completed but did not deliver to specification; and the responsible senior manager.

4. PROJECTED MONTHLY REVENUE AND EXPENDITURE

One of the most important and basic priorities for any municipality is to collect all its revenue as budgeted for – the failure to collect all such revenue will undermine the ability of the municipality to deliver on services. The municipality MUST ensure that it has instituted measures to achieve monthly revenue targets for each revenue source. The revenue projections relate to actual cash expected to be collected and should reconcile to the cash flow statement approved with the budget documentation. The reason for specifying actual revenue collected rather than accrued (billed) revenue is to ensure that expenditure does not exceed actual income.

The expenditure projections relate to cash paid and should reconcile to the cash flow (reconciliation between revenue and expenditure per month) It is necessary to manage and monitor cash flow monthly to ensure that expenditure do not exceed income, which if not properly managed might lead to the municipality running into financial difficulties.

This section of the document is based upon the Budget MBRR B1 Schedules that serve as supporting documentation for the budget, in particular Schedules SB 12 - SB 17 and will deal with the following:

Monthly Revenue Projections:	Monthly Expenditure Projections:	Cash Flow Projections:
<ul style="list-style-type: none"> a. Revenue by source; b. Revenue by vote; c. Revenue in terms of standard classifications. 	<ul style="list-style-type: none"> a. Expenditure by type; b. Overall expenditure: <ul style="list-style-type: none"> i. By vote ii. In terms of standard classifications c. Capital expenditure: <ul style="list-style-type: none"> i. By vote ii. In terms of standard classifications 	<ul style="list-style-type: none"> a. Cash receipts by source b. Cash payments by type

The SDBIP information on revenue and expenditure will be monitored and reported monthly in terms of section 71 of the MFMA

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TABLE SA 25: APPROVED BUDGET- MONTHLY REVENUE AND EXPENDITURE

R thousand Revenue	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
26,966	Exchange Revenue	15,425	19,203	13,468	13,468	13,468	9,641	21,211	17,354	9,641	11,570	23,139	192,828	207,224	222,659	
-	Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
-	Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2,639	Service charges - Waste Water Management	1,651	1,813	1,359	1,359	1,359	907	1,695	1,732	907	1,088	2,876	19,135	19,768	20,398	
239	Share of Goods and Rendering of Services	137	171	120	120	120	85	188	154	85	103	205	1,798	1,785	1,821	
-	Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
741	Interest earned from Receivables	623	529	471	471	471	365	582	576	365	418	635	6,193	6,758	7,374	
1,319	Interest earned from Current and Non Current Assets	754	642	669	669	669	471	1,036	848	471	-	1,130	9,419	9,730	10,042	
-	Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
-	Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
212	Rent from Fixed Assets	121	152	106	106	106	91	167	137	78	91	182	1,517	1,667	1,617	
1,001	Licence and permits	572	715	501	501	501	358	787	644	358	429	859	7,151	7,387	7,624	
-	Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
-	Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
-	Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
19	Operational Revenue	11	13	9	9	9	7	15	12	7	8	16	134	138	143	
9,201	Non-Exchange Revenue	5,258	6,572	4,600	4,600	4,600	3,943	7,229	5,915	3,266	3,943	7,887	65,721	67,950	70,083	
-	Supervisory Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
-	Supervisory Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
18,239	Fines, penalties and bribes	10,421	13,026	9,118	9,118	9,118	10,513	14,328	11,723	8,513	7,815	16,031	138,258	151,787	144,677	
130,854	Licences or permits	4,684	1,682	2,125	2,125	2,125	791	2,870	130,063	791	949	1,868	388,931	369,115	369,640	
2,814	Transfers and subsidies - Operational	1,608	2,010	1,507	1,507	1,507	1,444	2,211	1,962	2,044	1,533	2,812	22,741	24,844	27,142	
-	Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
-	Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
-	Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
-	Gains on disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
0	Other Gains	0	0	0	0	0	0	0	0	0	0	0	0	0	2	
-	Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
194,172	Total Revenue (excluding capital transfers and contributions)	41,160	48,809	31,068	31,068	31,068	27,943	52,620	171,120	26,543	28,542	57,071	853,738	887,973	913,442	
28,788	Expenditure	19,600	22,697	18,872	18,872	18,737	17,263	23,533	20,978	16,098	17,240	26,982	243,915	251,724	249,777	
13,745	Employee related costs	8,004	9,624	6,524	6,524	6,524	5,624	7,624	6,524	5,624	5,624	7,624	30,288	31,724	33,233	
4,085	Remuneration of councillors	2,371	2,934	2,063	2,063	2,063	1,774	2,534	2,063	1,774	1,774	2,534	10,108	10,672	11,236	
10,472	Bulk purchases - electricity	5,970	7,701	5,473	5,473	5,473	4,839	6,939	5,473	4,839	5,473	7,408	29,240	30,844	31,334	
8,789	Depreciation, amortisation and impairment	5,022	6,278	4,394	4,394	4,394	3,767	5,905	4,394	3,767	4,394	6,278	24,834	26,400	27,966	
279	Interest: Dividends and Rent on Land	160	200	140	140	140	100	210	160	100	120	230	1,666	1,807	1,948	
15,323	Transfers and subsidies	9,558	11,870	8,526	8,526	8,526	7,644	11,727	11,031	7,303	8,503	12,650	121,003	100,828	104,691	
1,568	Irrecoverable debts written off	813	1,141	799	799	799	685	1,111	1,027	571	685	1,370	11,413	11,773	12,134	
12,403	Operational costs	7,144	8,937	6,306	6,306	6,306	5,422	9,713	7,979	4,823	5,442	10,621	89,491	97,339	99,499	
6	Disposal of Fixed and Intangible Assets	4	5	3	3	3	2	5	4	2	3	5	46	47	49	
-	Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
96,034	Total Expenditure	60,321	70,444	62,862	62,862	64,316	58,968	77,814	71,975	54,872	61,444	86,586	842,228	855,692	889,777	
98,137	Transfers and subsidies - capital (in-kind)	27,755	31,835	28,788	28,788	28,788	31,835	42,994	37,446	28,069	32,931	49,527	115,513	122,882	131,723	
22,420	Transfers and subsidies - capital (monetary allocations)	240	20,260	210	210	210	180	330	11,370	180	180	360	71,650	83,750	78,886	
120,557	Surplus/(Deficit) after capital transfers & contributions	(26,915)	(11,385)	(29,586)	(29,586)	(30,116)	(30,542)	(24,664)	(108,816)	(27,919)	(32,751)	(26,187)	(83,163)	(96,072)	(92,311)	
120,557	Surplus/(Deficit) after income tax	(26,915)	(11,385)	(29,586)	(29,586)	(30,116)	(30,542)	(24,664)	(108,816)	(27,919)	(32,751)	(26,187)	(83,163)	(96,072)	(92,311)	
120,557	Share of Surplus/(Deficit) attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
120,557	Share of Surplus/(Deficit) attributable to Municipality	(26,915)	(11,385)	(29,586)	(29,586)	(30,116)	(30,542)	(24,664)	(108,816)	(27,919)	(32,751)	(26,187)	(83,163)	(96,072)	(92,311)	
-	Share of Surplus/(Deficit) attributable to Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
-	Share of Surplus/(Deficit) attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
-	Share of Surplus/(Deficit) attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
120,557	Surplus/(Deficit) for the year	(26,915)	(11,385)	(29,586)	(29,586)	(30,116)	(30,542)	(24,664)	(108,816)	(27,919)	(32,751)	(26,187)	(83,163)	(96,072)	(92,311)	

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TABLE SA 26: APPROVED BUDGET - MONTHLY REVENUE AND EXPENDITURE (MUNICIPAL VOTE)

R thousand	Description	###	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework					
			July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	March	April	May	June	Budget Year 2026/27	Budget Year 2027/28	Budget Year 2028/29			
	Revenue by Vote		16,273	-	-	-	13,948	-	-	-	-	-	16,273	-	-	-	-	46,493	-	49,748
	Vote 1 - Executive & Council		14,324	-	-	-	12,278	-	-	-	-	-	14,324	-	-	-	-	40,927	-	42,721
	Vote 2 - Municipal Manager		32,402	10,801	10,002	7,101	22,052	7,101	7,101	7,101	7,101	5,439	27,554	6,040	6,328	12,202	12,202	158,024	165,802	174,021
	Vote 3 - Budget & Treasury		11,930	39	49	34	10,197	34	34	34	34	24	11,906	24	29	59	59	34,380	28,396	30,365
	Vote 4 - Corporate Services		40,838	12,897	15,746	11,122	27,557	11,022	11,022	11,022	11,022	11,873	33,065	9,873	9,448	19,595	19,595	220,157	235,535	235,374
	Vote 5 - Community Services		89,297	17,031	40,989	14,827	60,760	14,827	14,827	14,827	14,827	10,820	87,978	10,620	12,724	35,247	35,247	388,063	400,948	422,818
	Vote 6 - Technical Services		5,123	837	273	191	4,227	1,213	1,213	1,213	1,213	1,36	4,986	136	164	328	328	19,045	16,364	17,403
	Vote 7 - Developmental Planning		6,404	-	-	-	5,489	-	-	-	-	-	6,404	-	-	-	-	18,298	-	19,579
	Vote 8 - Executive Support		216,592	41,406	67,059	33,276	156,508	34,198	34,198	34,198	34,198	28,093	182,490	26,693	28,692	57,431	57,431	925,388	951,763	992,028
	Total Revenue by Vote																			
	Expenditure by Vote to be appropriated		4,247	3,521	3,763	3,400	3,279	3,400	3,400	3,400	3,158	3,884	3,642	3,158	3,279	4,005	4,005	42,740	45,980	47,931
	Vote 1 - Executive & Council		7,537	4,593	5,642	4,103	4,812	4,145	4,145	4,145	3,122	6,175	5,075	3,179	3,640	6,658	6,658	57,480	61,750	66,610
	Vote 2 - Municipal Manager		9,135	7,267	8,510	5,848	5,417	6,898	6,898	6,898	6,771	7,568	7,704	4,976	6,355	8,789	8,789	85,039	86,270	92,417
	Vote 3 - Budget & Treasury		7,293	5,222	5,817	4,992	4,174	4,847	4,847	4,847	4,148	6,449	5,496	3,821	4,224	6,616	6,616	63,097	65,994	68,788
	Vote 4 - Corporate Services		25,104	15,769	18,771	14,402	13,834	14,382	14,382	14,382	12,521	18,330	17,432	12,431	14,945	21,397	21,397	199,118	197,371	208,337
	Vote 5 - Community Services		35,913	27,371	30,638	25,897	25,760	26,766	26,766	26,766	25,119	29,540	29,368	23,564	25,249	33,111	33,111	338,306	343,085	360,482
	Vote 6 - Technical Services		3,898	2,299	2,822	2,053	1,783	2,011	2,011	2,011	1,527	3,085	2,578	1,508	1,776	3,341	3,341	28,660	25,026	24,342
	Vote 7 - Developmental Planning		2,907	2,279	2,481	2,177	2,076	2,177	2,177	2,177	1,975	2,593	2,380	1,975	2,076	2,680	2,680	27,765	29,217	30,809
	Vote 8 - Executive Support		96,034	68,321	78,444	62,882	64,316	64,316	64,316	64,316	58,341	77,814	73,875	54,612	61,444	86,598	86,598	842,226	855,692	899,717
	Total Expenditure by Vote																			
	Surplus/(Deficit) before assoc.		120,557	(26,915)	(11,385)	(20,586)	96,542	(30,118)	(30,118)	(30,118)	(30,248)	(24,664)	108,816	(27,919)	(32,751)	(29,167)	(29,167)	83,163	96,072	92,311
	Income Tax		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Surplus/(Deficit)	1	120,557	(26,915)	(11,385)	(20,586)	96,542	(30,118)	(30,118)	(30,118)	(30,248)	(24,664)	108,816	(27,919)	(32,751)	(29,167)	(29,167)	83,163	96,072	92,311

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TABLE SA 27: APPROVED BUDGET - MONTHLY REVENUE AND EXPENDITURE (FUNCTIONAL CLASSIFICATION)

R thousand	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
87,289	Revenue - Functional		10,841	10,951	7,135	7,135	7,135	68,077	5,464	11,056	82,426	6,064	6,359	12,261	315,487	315,980	304,671
17,552	Governance and administration		-	-	-	-	15,045	17,552	-	-	17,552	-	-	-	50,149	51,149	54,729
64,730	Finance and administration		10,841	10,951	7,135	7,135	49,784	5,464	11,056	59,918	6,064	6,359	12,261	250,857	252,851	266,930	
4,956	Internal audit		-	-	-	-	4,248	4,956	-	-	4,956	-	-	-	14,161	14,161	13,013
8,309	Community and public safety		10	12	8	8	7,192	8,309	13	13	8,309	6	7	14	24,069	24,073	25,753
3,653	Community and social services		7	9	6	6	3,125	3,653	5	10	3,648	5	6	11	10,491	10,494	11,225
4,746	Sport and recreation		2	3	2	2	4,057	4,746	3	3	4,745	1	2	3	13,578	13,579	14,528
-	Public safety		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
71,884	Health		11,838	33,974	9,817	9,817	51,952	11,012	16,556	53,982	9,012	8,414	16,829	306,117	325,471	320,178	
8,011	Economic and environmental services		837	273	191	191	6,703	1,213	1,430	7,874	136	164	328	27,297	24,616	26,232	
63,562	Planning and development		11,001	33,701	9,626	9,626	45,000	10,875	15,126	46,816	8,875	8,250	16,501	277,988	300,023	302,056	
291	Road transport		-	-	-	-	250	291	-	-	-	-	-	832	832	890	
49,000	Environmental protection		18,718	23,022	16,316	16,316	28,267	11,611	25,325	37,689	11,611	13,913	28,327	280,035	286,259	302,425	
38,225	Trading services		16,910	20,887	14,721	14,721	20,332	10,544	22,976	27,682	10,544	12,632	25,065	235,440	240,735	254,386	
-	Energy sources		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
-	Water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
-	Waste water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
10,775	Waste management		1,808	2,135	1,565	1,565	7,955	1,068	2,349	9,807	1,068	1,281	3,262	44,596	45,525	48,039	
-	Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
216,592	Total Revenue - Functional	3	41,405	67,050	33,276	33,276	156,508	28,093	52,950	182,490	26,693	28,692	57,431	925,388	951,763	992,028	
35,850	Expenditure - Functional		25,644	29,665	22,937	22,937	20,629	20,899	30,455	27,403	18,835	21,645	32,890	310,636	323,043	340,416	
4,868	Governance and administration		4,033	4,845	3,877	3,877	3,721	3,565	4,600	4,189	3,565	3,721	4,658	49,018	52,517	54,983	
28,903	Finance and administration		20,346	23,717	17,931	17,931	16,635	16,915	24,173	21,823	14,355	16,903	26,330	245,598	253,268	266,945	
2,079	Internal audit		1,265	1,603	1,129	1,129	993	868	1,781	1,391	915	1,021	1,503	16,110	17,259	18,489	
5,282	Community and public safety		3,107	3,788	2,700	2,700	2,378	2,190	4,120	3,400	2,190	2,403	4,356	38,854	38,024	37,432	
2,016	Community and social services		1,234	1,450	1,089	1,089	969	1,013	1,650	1,354	1,013	1,054	1,694	15,647	15,838	16,579	
2,161	Sport and recreation		1,237	1,545	1,083	1,083	929	775	1,699	1,391	775	929	1,853	15,462	11,764	12,256	
1,105	Public safety		636	792	558	558	480	401	871	714	401	420	809	7,745	8,422	8,597	
-	Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
-	Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
29,481	Economic and environmental services		18,492	22,199	16,721	16,721	15,912	14,181	20,959	20,380	14,058	16,802	24,148	230,072	231,157	238,748	
4,985	Planning and development		2,922	3,599	2,568	2,568	2,251	1,918	3,939	3,278	1,898	2,244	4,273	38,402	34,254	33,024	
24,357	Road transport		15,491	18,501	14,053	14,053	13,601	12,310	16,910	17,022	12,109	14,408	19,756	192,611	195,863	204,641	
140	Environmental protection		80	100	70	70	60	60	110	60	50	60	120	999	1,041	1,084	
25,321	Trading services		21,078	22,792	20,354	20,354	21,047	21,071	22,078	22,422	19,529	20,593	25,203	282,864	285,466	283,121	
19,723	Energy sources		17,211	18,414	16,662	16,662	17,580	17,819	17,398	18,150	16,378	17,136	20,215	214,237	216,812	232,787	
-	Water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
-	Waste water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5,659	Waste management		3,867	4,378	3,662	3,662	3,457	3,251	4,683	4,272	3,151	3,457	4,988	48,427	48,655	50,334	
-	Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
96,034	Total Expenditure - Functional		68,321	78,444	62,862	62,862	59,066	58,341	77,614	73,675	54,612	61,441	86,598	842,226	855,692	899,717	
120,557	Surplus/(Deficit) before assoc.		(26,915)	(11,395)	(29,586)	(29,586)	(6,542)	(30,248)	(24,664)	(108,816)	(27,919)	(32,751)	(29,167)	(83,163)	(86,072)	(92,311)	
-	Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
120,557	Surplus/(Deficit)	1	(26,915)	(11,395)	(29,586)	(29,586)	(6,542)	(30,248)	(24,664)	(108,816)	(27,919)	(32,751)	(29,167)	(83,163)	(86,072)	(92,311)	

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TABLE SA 28: APPROVED BUDGET – MONTHLY CAPITAL EXPENDITURE (MUNICIPAL VOTE)

R thousand	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	
	Multi-year expenditure to be appropriated	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Vote 1 - Executive & Council		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Vote 2 - Municipal Manager		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Vote 3 - Budget & Treasury		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Vote 4 - Corporate Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Vote 5 - Community Services		81	69	85	130	155	161	161	130	155	155	161	681	756	756	25,666	
	Vote 6 - Technical Services		7,351	3,935	5,074	3,366	2,797	2,228	5,643	4,505	2,228	2,797	6,212	49,501	50,735	50,735	25,666	
	Vote 7 - Developmental Planning		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Vote 8 - Executive Support		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Capital multi-year expenditure sub-total	2	7,351	4,017	5,074	3,435	2,882	2,228	5,643	4,635	2,228	2,951	6,373	50,182	51,491	51,491	25,666	
	Single-year expending to be appropriated		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Vote 1 - Executive & Council		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Vote 2 - Municipal Manager		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Vote 3 - Budget & Treasury		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Vote 4 - Corporate Services		144	196	66	217	159	251	108	365	135	376	576	2,756	1,578	1,578	1,313	
	Vote 5 - Community Services		255	135	213	115	185	75	325	155	216	190	699	2,679	3,413	3,413	8,559	
	Vote 6 - Technical Services		2,075	1,362	1,587	1,293	1,028	608	1,619	1,070	896	1,068	1,442	14,871	21,190	21,190	39,234	
	Vote 7 - Developmental Planning		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Vote 8 - Executive Support		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Capital single-year expenditure sub-total	2	2,474	1,693	1,895	1,625	1,463	818	2,052	1,590	1,247	1,634	2,717	20,306	26,181	26,181	49,106	
	Total Capital Expenditure	2	9,825	5,710	6,969	5,060	4,345	3,046	7,696	6,225	3,474	4,585	9,090	70,488	77,673	77,673	74,772	

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TABLE SA 29: APPROVED BUDGET- MONTHLY CAPITAL EXPENDITURE (FUNCTIONAL CLASSIFICATION)

R thousand	Description	###	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
			July	Aug	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
1	Capital Expenditure - Functional Governance and administration		144	196	86	217	159	251	135	108	365	135	376	576	2,756	1,578	1,313
	Executive and council		144	196	86	217	159	251	135	108	365	135	376	576	2,756	1,578	1,313
	Finance and administration																
	Internal audit																
	Community and public safety		109	140	113	118	50	178	33	214	197	174	280	502	2,117	2,352	1,512
	Community and social services		90	130	100	110	41	171	27	199	185	168	263	462	1,666	2,193	1,361
	Sport and recreation		19	10	13	9	9	7	6	15	12	6	7	40	151	159	151
	Public safety																
	Housing																
	Health																
	Economic and environmental services		9,038	4,918	6,290	4,251	4,222	3,536	2,867	6,982	5,607	2,837	3,522	7,686	61,756	67,656	64,990
	Planning and development																
	Road transport		9,038	4,918	6,290	4,251	4,222	3,536	2,867	6,982	5,607	2,837	3,522	7,686	61,756	67,656	64,990
	Environmental protection																
	Trading services		534	456	471	474	33	381	11	392	56	328	397	326	3,858	6,087	6,957
	Energy sources		398	384	378	413	(28)	293	(28)	288	(26)	289	347	(23)	2,684	4,348	
	Water management																
	Waste water management																
	Waste management		136	72	93	61	61	88	39	104	82	39	50	349	1,174	1,739	6,957
	Other																
2	Total Capital Expenditure - Functional		9,825	5,710	6,989	5,060	4,483	4,345	3,046	7,986	6,225	3,474	4,585	9,090	70,488	77,673	74,772
	Funded by:																
	National Government		9,180	5,136	6,470	4,489	4,045	3,685	2,697	7,053	5,393	3,010	3,726	7,421	62,305	70,600	68,336
	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		9,180	5,136	6,470	4,489	4,045	3,685	2,697	7,053	5,393	3,010	3,726	7,421	62,305	70,600	68,336
	Borrowing																
	Internally generated funds		648	574	499	571	418	660	349	643	831	464	859	1,670	8,183	7,073	8,438
	Total Capital Funding		9,825	5,710	6,989	5,060	4,483	4,345	3,046	7,986	6,225	3,474	4,585	9,090	70,488	77,673	74,772

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KPA 1: SPATIAL DEVELOPMENT ANALYSIS AND RATIONALE

Strategic objectives: To promote integrated human settlements

No	Program me	Key performance indicator	Indicator Formula	Original Budget R000's	Audited baseline 2024/25	Annual target	2026/2027				Evidence	Director ate
							1st Qtr.	2nd Qtr.	3rd Qtr.	4th Qtr.		
SR 01	Land Use Management	number of stands registered with deeds office for Phucukani township	none	R 869 5645	New	1065 stands registered with deeds office for Phucukani township by 30 June 2027	Pegging of 1065 stands at Phucukani by 30 Sept 2026	Draft general plan by 31 Dec 2026	approved general plan by 31 March 2027	1065 stands registered with deeds office for Phucukani township by 30 June 2027	Q1 beacon certificate Q2 draft general plan Q3 approved general Plan, Q4 approved township register	Develop ment planning
SR 02	Land Use Management	number of stands registered with deeds office for Dennilton/ Tambo township	none	R 869 5645	New	1299 stands registered with deeds office for Dennilton/ Tambo township by 30 June 2027	Pegging of 1299 stands at Dennilton/ Tambo by 30 Sept 2026	Draft general plan by 31 Dec 2026	approved general plan by 31 March 2027	1299 stands registered with deeds office for Dennilton/ Tambo township by 30 June 2027	Q1 beacon certificate Q2 draft general plan Q3 approved general Plan Q4	Develop ment planning

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No	Program me	Key performance indicator	Indicator Formula	Original Budget R000's	Audited baseline 2024/25	Annual target	2026/2027				Evidence	Director ate
							1st Qtr.	2nd Qtr.	3rd Qtr.	4th Qtr.		
SR 03	Land Use Management	Approval of General Plan by Surveyor General for Ngolovane township	none	R 869 5645	New	Approved General Plan by Surveyor General by 30 June 2027	land tenure application by 30 Sept 2026	tribunal approved land tenure application by 31 Dec 2026	pegging of Ngolovane township by 31 March 2027	Approved General Plan by Surveyor General by 30 June 2027	Q1 land tenure application Q2 Tribunal approval report Q3 Beacon certificate Q4 approved general plan	approved township register Development planning
SR 04	site boundaries	Number of Sites boundary identified at Groblersdal extension 45 (Game Farm)	simple count of number	R1000 000	311	185 site boundaries identified at Game Farm Extension 45 by 31 March 2027	n/a	n/a	185 site boundaries identified at Game Farm Extension 45 by 31 March 2027	n/a	Q3 beacon certificate of 185 sites identified	developm ent planning

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KPA 2: INSTITUTIONAL DEVELOPMENT AND MUNICIPAL TRANSFORMATION

Strategic Objectives: To build capable, responsive, accountable, effective and efficient municipal institutions and administration.

No	Program me	Key performance indicator	Indicator Formula	Original Budget R000's	Audited baseline 2024/25	Annual target	2026/2027				Evidence	Directorate
							1st Qtr.	2nd Qtr.	3rd Qtr.	4th Qtr.		
ID01	Human Resource	% of municipal staff trained annually	Number of staff trained/ total number of appointed staff	Opex	new	30% of municipal staff trained annually by 30 June 2027	n/a	10% of municipal staff trained by 31 Dec 2026	20% of municipal staff trained by 31 March 2027	30% of municipal staff trained by 30 June 2027	Training Report and attendance register	Corporate Services
ID02	IPMS	% of performance agreements signed by all staff	Number of performance agreement signed/total number of staff	n/a	new	100% of performance agreements signed by all staff by 30 June 2027	100% of performance agreements signed by all staff by 30 Sept 2026	100% of performance agreements signed by all staff by 31 Dec 2026	100% of performance agreements signed by all staff by 31 March 2027	100% of performance agreements signed by all staff by 30 June 2027	Report of Signed performance agreements and IPMS register	Corporate Services
ID03	IPMS	% of performance agreements signed for senior managers	Number of performance agreement signed/total number of senior managers	n/a	new	100% of performance agreements signed by senior managers by 30 June 2027	100% of performance agreements signed by senior managers by 30 Sept 2026	100% of performance agreements signed by senior managers by 31 Dec 2026	100% of performance agreements signed by senior managers by 31 March 2027	100% of performance agreements signed by senior managers by 30 June 2027	Report of Signed performance agreements and IPMS register	Corporate Services

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No	Program me	Key performance indicator	Indicator Formula	Original Budget R000's	Audited baseline 2024/25	Annual target	2026/2027					Directorate
							1st Qtr.	2nd Qtr.	3rd Qtr.	4th Qtr.	Evidence	
ID04	Policies	% of municipal policies developed/ reviewed and approved by council	Number of municipal policies reviewed/ developed and approved by council / total number of municipal policies	n/a	New	100% of municipal policies developed/ reviewed and approved by council by 30 June 2027	n/a	n/a	n/a	100% of municipal policies developed/ reviewed and approved by council by 30 June 2027	list of policies and council resolution	Municipal Manager and all departments
ID05	IPMS	Number of performance assessments conducted for all staff	Simple count number	n/a	New	2 performance assessments conducted for all staff by 31 March 2027	n/a	1 performance assessments conducted for all staff (annual) by 31 Dec 2026	2 performance assessments conducted for all staff (Mid-year) by 31 March 2027	n/a	performance Assessment report	Corporate Services
ID06	PMS	Number of performance assessments conducted for senior managers	Simple count of number	n/a	New	2 performance assessments conducted for senior managers (Mid-year and Annual) by 31 March 2027	n/a	n/a	2 performance assessments conducted for senior managers (Mid-year and Annual) by 31 March 2027	n/a	Performance assessment report	Municipal manager

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No	Program me	Key performance indicator	Indicator Formula	Original Budget R000's	Audited baseline 2024/25	Annual target	2026/2027				Evidence	Directorate
							1st Qtr.	2nd Qtr.	3rd Qtr.	4th Qtr.		
ID07	LLF	Number of LLF meetings held	Simple count of number	n/a	8	8 LLF meetings held by 30 June 2027	2 LLF meetings held by 30 Sept 2026	4 LLF meetings held by 31 Dec 2026	6 LLF meetings held by 31 March 2027	8 LLF meetings held by 30 June 2027	Minutes and attendance register	Corporate Services
ID08	ICT	Number of ICT steering committee held	Simple count of number	n/a	New	4 ICT steering committee held by 30 June 2027	1 ICT steering committee held by 30 Sept 2026	2 ICT steering committee held by 30 Dec 2026	3 ICT steering committee held by 31 March 2027	4 ICT steering committee held by 30 June 2027	minutes and attendance register	Corporate services

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KPA 3: LOCAL ECONOMIC DEVELOPMENT

Strategic objectives: To promote conducive environment for economic growth and development.

No	Programme	Key performance indicator	Indicator Formula	Original Budget R000's	Audited baseline 2024/25	Annual target	2026/2027				Directorate	
							1st Qtr.	2nd Qtr.	3rd Qtr.	4th Qtr.		Evidence
LED 01	EPWP	Number of work opportunities created through Expanded Public Works Programme (EPWP)	Simple count of number	n/a	186	186 work opportunities created through Expanded Public Works Programme (EPWP) by 30 sept 2026	186 work opportunities created through Expanded Public Works Programme (EPWP) by 30 sept 2026	n/a	n/a	n/a	List of appointees	Development Planning
LED 02	CWP	Number of work opportunities created through Community Work Programme (CWP)	Simple count of number	n/a	750	750 work opportunities created through Community Work Programme	750 work opportunities created through Community Work Programme	n/a	n/a	n/a	List of appointees	Development Planning

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No	Programme	Key performance indicator	Indicator Formula	Original Budget R000's	Audited baseline 2024/25	Annual target	2025/2027				Directorate	
							1st Qtr.	2nd Qtr.	3rd Qtr.	4th Qtr.		Evidence
LED 03	EPWP	Number of job opportunities created through infrastructure projects	Simple count of number	n/a	241	Programme (CWP) by 30 Sept 2026 241 job opportunities created through infrastructure projects by 30 June 2027	90 job opportunities created through infrastructure projects by 30 Sept 2026	160 job opportunities created through infrastructure projects by 31 Dec 2026	200 job opportunities created through infrastructure projects by 31 March 2027	241 job opportunities created through infrastructure projects by 30 June 2027	List of appointees	Infrastructure
LED 04	Business licenses	Number of days taken to finalize business license application	Simple count of number	n/a	190	30 working days taken to finalize business license applications by 30 June 2027	30 working days taken to finalize business license applications by 30 Sept 2026	30 working days taken to finalize business license applications by 31 Dec 2026	30 working days taken to finalize business license applications by 31 March 2027	30 working days taken to finalize business license applications by 30 June 2027	business licenses application register	Development planning
LED 05	LED Strategy	reviewal of LED strategy	none	R434 783	new	approved reviewed LED strategy by 30 June 2027	development of terms of reference by 30 Sept 2026	appointment of service provider by 31 Dec 2026	draft reviewed LED strategy	approved reviewed LED strategy by 30 June 2027	Q1 terms of reference	Development planning

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No	Programme	Key performance indicator	Indicator Formula	Original Budget R000's	Audited baseline 2024/25	Annual target	2026/2027					Directorate
							1st Qtr.	2nd Qtr.	3rd Qtr.	4th Qtr.	Evidence	
LED 06	SMME	number of SMME's funded by municipality	simple count of number	R869 565	100%	22 approved SMME's funded by municipality by 30 June 2027	Advertisement of SMME funding by 30 Sept 2026	Assessment and verification of SMME applications by 31 Dec 2026	Assessment and verification of SMME applications by 31 March 2027	22 approved SMME's funded by municipality by 30 June 2027	Q1 Copy of Advert Q2 Assessment report Q3 Assessment report Q4 Funding register and proof of purchase	Q2 appointment letter Q3 draft LED strategy Q4 council resolution and LED strategy Development planning

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KPA 4: BASIC SERVICE DELIVERY AND INFRASTRUCTURE DEVELOPMENT

Strategic objectives: To provide for basic services delivery and sustainable infrastructural development.

No	Program me	Key performance indicator	Indicator Formula	Original Budget R000's	Audited baseline 2024/25	Annual target	2026/2027				Evidence	Directorate
							1 st Qtr.	2 nd Qtr.	3 rd Qtr.	4 th Qtr.		
BS 01	Electrical services	% of new electrical households connections applications received and addressed in municipal licenced area	Number of households connections applications addressed / total number of connections applications received	n/a	New	100% of new electrical households' connections applications received and addressed in municipal licenced area by 30 June 2027	100% of new electrical household's connections applications received and addressed in municipal licenced area by 31 Dec 2026	100% of new electrical households' connections applications received and addressed in municipal licenced area by 31 March 2027	100% of new electrical households' connections applications received and addressed in municipal licenced area by 30 June 2027	job card	Infrastructure	
BS 02	Electrical services	% of unplanned outages restored	Number of unplanned outages restored / Total number of unplanned	n/a	New	100% of unplanned outages restored by 30 June 2027	100% of unplanned outages restored by 31 Dec 2026	100% of unplanned outages restored by 31 March 2027	100% of unplanned outages restored by 30 June 2027	Outages register	Infrastructure	

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No	Program me	Key performance indicator	Indicator Formula	Original Budget R000's	Audited baseline 2024/25	Annual target	2026/2027				Evidence	Directorate
							1 st Qtr.	2 nd Qtr.	3 rd Qtr.	4 th Qtr.		
			outages occurred									
BS 03	Electrical services	% of total electricity losses	Electricity Purchases in kWh /Electricity sales in kWh))	n/a	New	Maximum of 10% total electricity losses by 30 June 2027	Maximum of 10% total electricity losses by 31 Dec 2026	Maximum of 10% total electricity losses by 31 March 2027	Maximum of 10% total electricity losses by 30 June 2027	Distribution losses report	Infrastructure	
BS 04	Roads	Number of KMs of new municipal road build	kilometres	R47 187 000	4.7km	5 KMs of new municipal road built by 30 June 2027 (multi-year)	n/a	n/a	5 KMs of new municipal road built by 30 June 2027 (multi-year)	Q1-3: N/A Q4: Progress reports	Infrastructure	
BS 05	Groblersdal landfill site	Number of cell constructed at Groblersdal landfill site	simple count of number	R9 000 000	new	1 cell constructed at Groblersdal landfill site by 30 June 2027	n/a	n/a	1 cell constructed at Groblersdal landfill site by 30 June 2027	Q1-3: N/A Q4: Progress reports	infrastructure	

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No	Program me	Key performance indicator	Indicator Formula	Original Budget R000's	Audited baseline 2024/25	Annual target	2026/2027				Directorate	
							1 st Qtr.	2 nd Qtr.	3 rd Qtr.	4 th Qtr.		Evidence
BS 06	landfill site	number of landfill site external audit conducted for 2025/2026 financial year	simple count of number	R270 000	new	02 landfill site external audit conducted at Groblersdal and Roosenekaal for 2025/2026 financial year by 30 Sept 2026	n/a	n/a	n/a	external audit report	community services	
BS 06	outdoor equipment	Number of combi courts and outdoor gym constructed	number	R1 200 000	new	6 combi courts and outdoor gym constructed at ward (3,4,5,18,19,22) by 30 June 2027	Business plan development by 30 Sept 2026	Advertisement and appointment of contractor by 31 Dec 2026	Construction of combi courts and outdoor gym by 31 March 2027	6 combi courts and outdoor gym constructed at ward (3,4,5,18,19,22) by 30 June 2027	Q1 Business plan Q2 Advert copy and appointment letter Q3 progress report Q4 completion certificates	infrastructure

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No	Program me	Key performance indicator	Indicator Formula	Original Budget R000's	Audited baseline 2024/25	Annual target	2026/2027				Evidence	Directorate
							1 st Qtr.	2 nd Qtr.	3 rd Qtr.	4 th Qtr.		
BS 07	Electrical services	development of designs for Masakaneng Game farm / Groblersdal electrical sub-station	development	R3 000 000	new	Designs for Masakaneng Game farm / Groblersdal electrical sub-station developed by 30 June 2027	Inception report developed by 30 Sept 2026	Preliminary report developed by 31 Dec 2026	n/a	Designs for Masakaneng Game farm / Groblersdal electrical sub-station developed by 30 June 2027	Q1 inception report Q2 preliminary report Q3 n/a Q4 design report	infrastructure
BS 08	sports	construction of base layer of the soccer field (multi-year)	development	R11 263 000	new	construction of base layer of the soccer field completed at Tambo/Elandsdooorn sport stadium by 30 June 2027	appointment of consultants and development of inception report by 30 Sept 2026	development of detailed designs by 31 Dec 2026	advertisement and appointment of the contractor by 31 March 2027	construction of base layer of the soccer field completed at Tambo/Elandsdooorn sport stadium by 30 June 2027	Q1 appointment letter and inception report Q2 detailed design report Q3 copy of advert and appointment letter Q4	Infrastructure

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No	Program me	Key performance indicator	Indicator Formula	Original Budget R000's	Audited baseline 2024/25	Annual target	2026/2027				Evidence	Directorate
							1 st Qtr.	2 nd Qtr.	3 rd Qtr.	4 th Qtr.		
BS 09	Roads	% of potholes complains received and attended to	Number of potholes complains resolved / total number of potholes complains attended	n/a	New	100% of potholes complains received and attended by 30 June 2027	100% of potholes complains received and attended by 31 Dec 2026	100% of potholes complains received and attended by 31 March 2027	100% of potholes complains received and attended by 30 June 2027	progress report	Infrastructure	
BS 10	Waste management	% of skip collections done in rural areas	Number of skips collected / total number of skips	n/a	New	100% of skip collections done in rural areas by 30 June 2027	100% of skip collections done in rural areas by 31 Dec 2026	100% of skip collections done in rural areas by 31 March 2027	100% of skip collections done in rural areas by 30 June 2027	Logbook and report	Community services	
BS 11	Road safety and management	Number of Roadblocks conducted within EMLM jurisdiction	simple count of number	n/a	new	48 roadblocks conducted within EMLM jurisdiction by 30 June 2027	24 roadblocks conducted within EMLM jurisdiction by 31 Dec 2026	36 roadblocks conducted within EMLM jurisdiction by 31 March 2027	48 roadblocks conducted within EMLM jurisdiction by 30 June 2027	Roadblock register	Community services	

MED

No	Program me	Key performance indicator	Indicator Formula	Original Budget R000's	Audited baseline 2024/25	Annual target	2026/2027				Evidence	Directorate
							1 st Qtr.	2 nd Qtr.	3 rd Qtr.	4 th Qtr.		
BS 12	Waste management	Waste removal in Groblersdal Hlogotlou Roosenekaal Motetema Elandsdoorn	Simple count of number	R14 881 240	Groblersdal x102 Hlogotlou x103 Roosenekaal x104 Motetema x104 Elandsdoorn x52	waste removal in Groblersdal x104 Hlogotlou x101 Roosenekaal x102 Motetema x51 Elandsdoorn x49 by 30 June 2027	waste removal in Groblersdal x53 Hlogotlou x52 Roosenekaal x51 Motetema x26 Elandsdoorn x25 by 31 Dec 2026	waste removal in Groblersdal x78 Hlogotlou x76 Roosenekaal x76 Motetema x39 Elandsdoorn x36 by 31 March 2027	waste removal in Groblersdal x104 Hlogotlou x101 Roosenekaal x102 Motetema x51 Elandsdoorn x49 by 30 June 2027	Waste removal reports. Copy of Logbook	Community services	

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KPA 5: MUNICIPAL FINANCIAL VIABILITY AND MANAGEMENT

Strategic Objectives: To improve sound and sustainable municipal financial management

No	Programme	Key performance indicator	Indicator Formula	Original Budget R000's	Audited baseline 2024/25	Annual Targets	2026/2027				Evidence	Directorate
							1st Qtr.	2nd Qtr.	3rd Qtr.	4th Qtr.		
FV 01	SCM	% of total municipal operating expenditure spent on service providers physically residing within the municipal area	$R\text{-value of operating expenditure spent on service providers within the municipal area} / \text{total municipal operating expenditure}$	n/a	New	8% of operating expenditure spent on service providers physically residing within the municipal area by 30 June 2027	8% of operating expenditure spent on service providers physically residing within the municipal area by 31 Dec 2026	8% of operating expenditure spent on service providers physically residing within the municipal area by 31 March 2027	8% of operating expenditure spent on service providers physically residing within the municipal area by 30 June 2027	List of Orders issued and Section 52 Report	Budget and Treasury	
FV 02	SCM	number of days from the point of advertising the tender to date of issuing of final award	Simple count of number	n/a	New	90 calendar days from the point of advertising the tender to date of issuing of final award by 30 June 2027	90 calendar days from the point of advertising the tender to date of issuing of final award by 31 Dec 2026	90 calendar days from the point of advertising the tender to date of issuing of final award by 31 March 2027	90 calendar days from the point of advertising the tender to date of issuing of final award by 30 June 2027	Copy of advert and final award	Budget and Treasury	

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No	Programme	Key performance indicator	Indicator Formula	Original Budget R000's	Audited baseline 2024/25	Annual Targets	2026/2027				Directorate
							1st Qtr.	2nd Qtr.	3rd Qtr.	4th Qtr.	
FV 03	Expenditure	% of municipal payments made to service providers within 30 days of invoice submission	Number of municipal payments made within 30 days to the service providers / Total number of complete invoices received 30 days.	n/a	100%	100% of municipal payments made to service providers within 30 days of invoice submission by 30 June 2027	100% of municipal payments made to service providers within 30 days of invoice submission by 31 September 2026	100% of municipal payments made to service providers within 30 days of invoice submission by 31 March 2027	100% of municipal payments made to service providers within 30 days of invoice submission by 30 June 2027	Creditors age analysis and Invoice register	Budget and Treasury
FV 04	Revenue	Revenue Collection rate	((1) Gross Debtors Opening Balance + (2) Billed Revenue - (3) Gross Debtors Closing Balance - (4) Bad Debts Written Off) / (2) Billed Revenue	n/a	New	95% Revenue Collection rate by 30 June 2027	95% Revenue Collection rate (ratio) by 30 Sept 2026	95% Revenue Collection rate (ratio) by 31 March 2027	95% Revenue Collection rate (ratio) by 30 June 2027	payment report	Budget and Treasury

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No	Programme	Key performance indicator	Indicator Formula	Original Budget R000's	Audited baseline 2024/25	Annual Targets	2026/2027					Directorate
							1st Qtr.	2nd Qtr.	3rd Qtr.	4th Qtr.	Evidence	
FV 05	mSCO A	Number of monthly Miscoa meetings scheduled and attended	Simple count of number	n/a	New	12 monthly Miscoa meetings scheduled and attended by 30 June 2027	3 monthly Miscoa meetings scheduled and attended by 30 Sept 2026	6 monthly Miscoa meetings scheduled and attended by 31 Dec 2026	3 monthly Miscoa meetings scheduled and attended by 31 March 2027	12 monthly Miscoa meetings scheduled and attended by 30 June 2027	Minutes and attendance register	Budget and Treasury
FV 07	Assets	Number of assets verifications conducted	Simple count of number	n/a	1	1 Assets verifications conducted by 30 June 2027	n/a	n/a	n/a	1 Assets verifications conducted by 30 June 2027	Assets verification report	Budget and Treasury
FV 08	MIG	% MIG expenditure reported	Total amount spent / total amount of grant received	n/a	100%	100% MIG expenditure reported by 30 June 2027	25% MIG expenditure reported by 30 Sept 2026	50% MIG expenditure reported by 31 Dec 2026	75% MIG expenditure reported by 31 March 2027	100% MIG expenditure reported by 30 June 2027	MIG report	Infrastructure

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No	Programme	Key performance indicator	Indicator Formula	Original Budget R000's	Audited baseline 2024/25	Annual Targets	2026/2027				Directorate	
							1st Qtr.	2nd Qtr.	3rd Qtr.	4th Qtr.		Evidence
FV 09	INEP	% INEP expenditure reported	Total amount spent / total amount of grant received	n/a	100%	100% INEP expenditure reported by 30 June 2027	25% INEP expenditure reported by 30 Sept 2026	50% INEP expenditure reported by 31 Dec 2026	75% INEP expenditure reported by 31 March 2027	100% INEP expenditure reported 30 June 2027	INEP report	Infrastructure

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KPA 6: GOOD GOVERNANCE AND PUBLIC PARTICIPATION

Strategic Objectives: To enhance good governance and public participation

No	Program me	Key performance indicator	Indicator Formula	Original Budget R000's	Audited baseline 2024/25	Annual targets	2026/2027				Director ate	
							1st Qtr.	2nd Qtr.	3rd Qtr.	4th Qtr.		Evidence
GG 01	Community meetings	Number of ward community meetings reports submitted to Speaker	Simple count of number	n/a	New	4 ward community meetings reports submitted to Speaker by 30 June 2027	1 ward community meetings reports submitted to Council by 30 Sept 2026	2 ward community meetings reports submitted to Council by 31 Dec 2026	3 ward community meetings reports submitted to Council by 31 Dec 2027	4 ward community meetings reports submitted to Speaker by 30 June 2027	Signed Ward community meetings report	Executive support
GG 02	Ward committee	Number of ward committee reports submitted to Speaker	Simple count of number	n/a	3	4 ward reports submitted to Speaker by 30 June 2027	1 ward reports submitted to Speaker by 30 Sept 2026	2 ward reports submitted to Speaker by 31 Dec 2026	3 ward reports submitted to Speaker by 31 March 2027	4 ward reports submitted to Speaker by 30 June 2027	Signed Ward committee report.	Executive Support
GG 03	Council support	Number of ordinary council meetings held	Simple count of number	n/a	New	4 ordinary council meetings held by 30 June 2027	1 ordinary council meetings held by 30 Sept 2026	2 ordinary council meetings held by 31 Dec 2026	3 ordinary council meetings held by 31 March 2027	4 ordinary council meetings held by 30 June 2027	Notice of the meeting and Attendance register	Executive support

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No	Program me	Key performance indicator	Indicator Formula	Original Budget R000's	Audited baseline 2024/25	Annual targets	2026/2027				Director ate	
							1st Qtr.	2nd Qtr.	3rd Qtr.	4th Qtr.		Evidence
GG 04	Mayoral outreach	Number Mayoral outreach initiated	Simple count of number	R 1 950 000	3	3 Mayoral outreach programmes initiated by 30 June 2027	1 Mayoral outreach programmes initiated by 30 Sept 2026	n/a	2 Mayoral outreach programmes initiated by 31 March 2027	3 Mayoral outreach programmes initiated by 30 June 2027	Outreach Reports and Attendance register	Executive support
GG 05	Speakers outreach	Number of Speakers outreach initiated	Simple count of number	R2 645 000	3	3 Speakers outreach programmes initiated by 30 June 2027	1 Speakers outreach programmes initiated by 31 Dec 2026	n/a	2 Speakers outreach programmes initiated by 31 March 2027	3 Speakers outreach programmes initiated by 30 June 2027	Outreach Reports and attendance register	Executive support
GG 06	Customer care	% of official complaints responded to through the municipal complaint management system	Number of official complaints responded to / total number of complaints received	n/a	New	100% of official complaints responded to through the municipal complaint management system by 30 June 2027	100% of official complaints responded to through the municipal complaint management system by 30 June 2026	100% of official complaints responded to through the municipal complaint management system by 31 Dec 2026	100% of official complaints responded to through the municipal complaint management system by 31 March 2027	100% of official complaints responded to through the municipal complaint management system by 30 June 2027	Quarterly complaints Register	Executive support

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MD

No	Program me	Key performance indicator	Indicator Formula	Original Budget R000's	Audited baseline 2024/25	Annual targets	2026/2027					Director ate
							1st Qtr.	2nd Qtr.	3rd Qtr.	4th Qtr.	Evidence	
GG 07	communications	reviewal of communication strategy	Simple count of number	Opex	1	approved reviewed communication strategy by 31 Dec 2026	draft reviewed communication strategy by 30 September 2026	approved reviewed communication strategy by 31 Dec 2026	n/a	n/a	Q1 draft reviewed strategy Q2 communication strategy and Council resolution attendance register and minutes	Exe
GG 08		number of local Batho Pele committee meetings held	simple count of number	Opex	new	2 Batho Pele committee meetings held 31 March 2027	n/a	1 Batho Pele committee meetings held by 31 Dec 2026	2 Batho Pele committee meetings held 31 March 2027	n/a	attendance register and minutes	Exe
GG 09		development of media relations and procedure guideline policy	development	opex	new	approved media relations and procedure guideline policy developed by 31 March 2027	n/a	draft media relations and procedure guideline policy developed by 30 Sept 2026	approved media relations and procedure guideline policy developed by 31 March 2027	n/a	Q2 draft media relation Q3 council resolution and medial relation and procedure guideline policy	Exe

TKD

No	Program me	Key performance indicator	Indicator Formula	Original Budget R000's	Audited baseline 2024/25	Annual targets	2026/2027					Director ate
							1st Qtr.	2nd Qtr.	3rd Qtr.	4th Qtr.	Evidence	
GG 10	Risk management	% of employees who have declared their financial interest	Number of people declared their financial interest / total number of employees	n/a	100	100% of Employees who declared their financial interest by 30 June 2027	100% of Employees who declared their financial interest by 30 Sept 2026	100% of Employees who declared their financial interest by 31 Dec 2026	100% of Employees who declared their financial interest by 31 March 2027	100% of Employees who declared their financial interest by 30 June 2027	Financial Declaration register and declaration form	All departments
GG 12	Risk management	% of councillors who have declared their financial interest	Number of councillors who have declared their financial interest / total number of councillors	n/a	84%	100% of councillors who have declared their financial interest by 30 June 2027	100% of councillors who declared their financial interest by 30 Sept 2026	100% of councillors who have declared their financial interest by 31 Dec 2026	100% of councillors who declared their financial interest by 31 March 2027	100% of councillors who have declared their financial interest by 30 June 2027	Financial Declaration register and declaration form	Municipal manager

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2027

No	Program me	Key performance indicator	Indicator Formula	Original Budget R000's	Audited baseline 2024/25	Annual targets	2026/2027				Evidence	Director ate
							1st Qtr.	2nd Qtr.	3rd Qtr.	4th Qtr.		
GG 11	Risk management	number of strategic risk register developed	Simple count of number	n/a	New	1 strategic risk register developed by 30 June 2027	n/a	n/a	1 strategic risk register developed by 30 June 2027	Strategic Risk register	Municipal Manager	
GG 12	Risk management	Number of operational risk register developed	Simple count of number	n/a	New	1 Operational risk register developed by 30 June 2027	n/a	n/a	1 Operational risk register developed by 30 June 2027	Operational Risk register	Municipal Manager	
GG 13	Risk management	% execution of identified risk mitigated	Number of risk mitigated / number of risks identified	n/a	93%	100% execution of identified risk mitigated by 30 June 2027	25% execution of identified risk mitigated by 30 Sept 2026	50% execution of identified risk mitigated by 31 Dec 2026	75% execution of identified risk mitigated by 31 March 2027	100% execution of identified risk mitigated by 30 June 2027	Risk assessment report	All department

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No	Program me	Key performance indicator	Indicator Formula	Original Budget R000's	Audited baseline 2024/25	Annual targets	2026/2027					Director ate
							1st Qtr.	2nd Qtr.	3rd Qtr.	4th Qtr.	Evidence	
GG 14	Audit	Obtain an Unqualified Auditor General opinion for the 2025/2026 financial year	Audit opinion (as defined by the Office of the Auditor-General across a qualitative scale)	n/a	Unqualified	Unqualified audit opinion by 31 Dec 2026	n/a	Unqualified audit opinion by 31 Dec 2026	n/a	n/a	AGSA audit report	All departments
GG 15	Audit	% of external audit findings resolved (AGSA)	Number of external audit findings (AGSA) resolved / total number of external audit findings issued	n/a	91%	100% of external audit findings resolved (AGSA) by 30 June 2027	n/a	n/a	50% of external audit findings resolved (AGSA) by 31 March 2027	100% of external audit findings resolved (AGSA) by 30 June 2027	External (AGSA) Audit action plan	All departments

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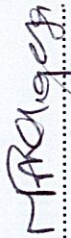
No	Program me	Key performance indicator	Indicator Formula	Original Budget R000's	Audited baseline 2024/25	Annual targets	2026/2027				Director ate
							1st Qtr.	2nd Qtr.	3rd Qtr.	4th Qtr.	
GG 16	Audit	% Reduction of repeat audit findings (total organisation)	Difference / total number of repeat audit findings from previous year	n/a	21%	100% Reduction of repeat audit findings by 31 March 2027 (total organization)	n/a	100% Reduction of repeat audit findings by 31 March 2027 (total organization)	n/a	AGSA audit action plan	Municipal manager
GG 17	Audit	% of internal audit findings resolved	Number of internal audit findings resolved / total number of internal audit findings issued	n/a	95%	100% of internal audit findings resolved by 30 June 2027	100% of internal audit findings resolved by 30 Sept 2026	100% of internal audit findings resolved by 31 Dec 2026	100% of internal audit findings resolved by 30 June 2027	Internal audit action plan	All departments

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CONCLUSION


The SDBIP is a vital monitoring tool for the mayor and council to monitor in-year performance of the municipality. The SDBIP gives meaning to the budget and the IDP and will inform both in-year reporting in terms of section 71 of MFMA (monthly reporting), section 72 of MFMA (mid-year report) and section 46 of MSA (end-of-year annual reports). This enables the Mayor and Municipal Manager to be pro-active and take remedial steps in the event of poor performance.

The SDBIP provides the top layer of information for the performance agreements of the municipal manager and senior managers, including the outputs and deadlines for which they will be held responsible. 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.


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N.R MAHLAKWANE Pr Tech ENG
MUNICIPAL MANAGER

23/06/2026
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DATE


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M.D TLADI
MAYOR

23/06/2026
.....

DATE