ELIAS MOTSOALEDI LOCAL MUNICIPALITY

A RE BELEGANENG

APPROVED 2025/2026 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 endof-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.

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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

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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:

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

Section 53 of the MFMA stipulates that the 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.

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 it's 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.

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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:
a. Revenue by source; b. Revenue by vote; c. Revenue in terms of standard classifications.	a. Expenditure by type; b. Overall expenditure: i. By vote ii. In terms of standard classifications c. Capital expenditure: i. By vote ii. In terms of standard classifications	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 26: FINAL BUDGET - MONTHLY REVENUE AND EXPENDITURE (MUNICIPAL VOTE)

Description	Budget Year 2025/26												Medium Term Revenue and Expenditure Framework		
R thousand	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Revenue by Vote															
Vote 1 - Executive & Council	17,686	–	–	–	–	21,300	–	–	7,508	–	–	–	46,493	38,243	36,229
Vote 2 - Municipal Manager	22,317	–	–	–	–	9,743	–	–	9,866	–	–	–	41,927	51,966	57,759
Vote 3 - Budget & Treasury	45,715	9,681	6,967	6,947	6,878	25,902	6,888	6,864	7,113	6,881	6,889	6,873	143,599	145,426	146,018
Vote 4 - Corporate Services	15,865	36	33	55	38	13,689	42	7	6,391	200	18	2	36,374	34,609	38,869
Vote 5 - Community Services	33,698	11,324	10,895	10,995	11,368	31,494	11,990	11,132	22,720	11,879	12,471	9,304	189,270	218,669	235,813
Vote 6 - Technical Services	82,403	14,020	37,022	14,002	24,737	52,745	14,004	18,986	68,333	14,039	14,023	14,063	368,377	361,037	381,555
Vote 7 - Developmental Planning	6,055	1,018	150	150	1,355	4,415	154	948	3,532	152	151	154	18,235	14,258	16,386
Vote 8 - Executive Support	6,075	–	–	–	–	4,495	–	–	7,728	–	–	–	18,298	16,208	16,952
Total Revenue by Vote	**229,815**	**36,078**	**55,066**	**32,150**	**44,375**	**163,783**	**33,079**	**37,937**	**133,191**	**33,151**	**33,553**	**30,396**	**862,573**	**880,416**	**929,582**
Expenditure by Vote to be appropriated															
Vote 1 - Executive & Council	3,790	3,783	3,378	3,916	3,384	3,791	3,629	3,545	3,634	3,366	3,504	3,693	43,414	45,411	47,409
Vote 2 - Municipal Manager	3,738	3,696	3,555	3,712	8,115	3,579	3,827	5,439	3,559	4,977	3,547	4,041	51,785	54,002	54,645
Vote 3 - Budget & Treasury	7,265	6,718	7,049	7,007	7,168	6,817	7,131	6,857	7,094	7,000	7,147	7,626	84,879	88,876	92,555
Vote 4 - Corporate Services	4,672	2,933	4,091	3,859	3,183	3,335	4,685	4,208	3,356	3,290	3,210	6,014	46,836	48,176	50,280
Vote 5 - Community Services	16,826	15,768	16,605	16,034	16,517	15,908	16,739	15,737	16,334	15,907	15,963	16,566	194,902	202,654	206,319
Vote 6 - Technical Services	25,140	24,093	24,225	23,417	24,344	23,023	25,047	23,543	23,906	23,240	24,067	24,522	288,567	302,920	327,032
Vote 7 - Developmental Planning	1,682	1,560	1,706	1,892	1,722	1,619	1,635	1,910	1,764	1,550	1,809	1,718	20,568	19,857	20,684
Vote 8 - Executive Support	1,907	1,875	1,849	1,924	1,831	1,873	1,896	1,845	1,839	1,799	1,832	1,840	22,310	23,039	23,971
Total Expenditure by Vote	**65,020**	**60,425**	**62,457**	**61,761**	**66,263**	**59,946**	**64,589**	**63,083**	**61,487**	**61,130**	**61,080**	**66,021**	**753,260**	**784,935**	**822,896**
Surplus/(Deficit) before assoc.	**164,795**	**(24,347)**	**(7,391)**	**(29,611)**	**(21,888)**	**103,837**	**(31,510)**	**(25,147)**	**71,704**	**(27,979)**	**(27,527)**	**(35,625)**	**109,313**	**95,481**	**106,686**
Income Tax	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Share of Surplus/Deficit attributable to Minorities	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Share of Surplus/Deficit attributable to Associate	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit)	**164,795**	**(24,347)**	**(7,391)**	**(29,611)**	**(21,888)**	**103,837**	**(31,510)**	**(25,147)**	**71,704**	**(27,979)**	**(27,527)**	**(35,625)**	**109,313**	**95,481**	**106,686**

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

Description	###	Budget Year 2025/26												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Revenue - Functional																
Governance and administration		117,671	9,716	6,999	7,002	6,915	82,663	6,930	6,871	38,103	7,081	6,907	6,875	303,735	298,440	308,392
Executive and council		19,362	–	–	–	–	23,789	–	–	7,997	–	–	–	51,149	43,089	40,175
Finance and administration		89,686	9,716	6,999	7,002	6,915	56,337	6,930	6,871	27,104	7,081	6,907	6,875	238,425	235,818	245,641
Internal audit		8,623	–	–	–	–	2,537	–	–	3,002	–	–	–	14,161	19,533	22,577
Community and public safety		10,545	12	12	12	12	9,751	12	12	3,688	12	12	12	24,092	22,094	25,306
Community and social services		3,209	9	9	9	9	4,479	9	9	2,737	9	9	9	10,504	9,836	10,938
Sport and recreation		7,336	3	3	3	3	5,272	3	3	951	3	3	3	13,589	12,258	14,367
Public safety		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Economic and environmental services		55,549	10,465	32,186	9,265	10,842	41,997	10,268	10,204	62,742	10,191	10,766	7,455	271,929	299,375	311,382
Planning and development		8,560	1,018	150	150	1,355	6,582	154	948	7,112	152	151	154	26,487	24,478	28,054
Road transport		46,783	9,448	32,036	9,115	9,486	35,203	10,114	9,256	55,216	10,039	10,615	7,301	244,611	274,111	282,482
Environmental protection		205	–	–	–	–	212	–	–	415	–	–	–	832	786	846
Trading services		46,050	15,884	15,868	15,871	26,606	29,372	15,868	20,850	28,657	15,867	15,868	16,054	262,816	260,508	284,502
Energy sources		34,206	13,905	13,889	13,892	24,626	20,412	13,890	18,872	21,280	13,889	13,889	13,890	216,641	206,030	228,230
Water management		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Waste water management		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Waste management		11,844	1,979	1,979	1,979	1,980	8,960	1,978	1,978	7,377	1,978	1,978	2,165	46,175	54,478	56,272
Other		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Revenue - Functional		229,815	36,078	55,066	32,150	44,375	163,783	33,079	37,937	133,191	33,151	33,553	30,396	862,573	880,416	929,582
Expenditure - Functional																
Governance and administration		25,004	21,844	23,220	22,497	26,459	21,397	24,079	24,253	22,211	22,728	22,319	25,352	281,363	291,434	299,544
Executive and council		4,584	4,572	3,997	4,718	3,998	4,458	4,508	4,217	4,249	4,675	4,111	5,073	53,160	55,506	57,943
Finance and administration		19,845	16,744	18,667	17,249	17,336	16,412	19,002	17,647	17,400	16,760	17,643	19,755	214,460	221,610	226,660
Internal audit		576	528	556	530	5,124	527	570	2,389	561	1,293	565	524	13,744	14,318	14,941
Community and public safety		3,138	3,040	2,903	3,149	2,924	3,084	3,051	2,909	2,990	3,048	3,036	3,102	36,375	37,897	39,421
Community and social services		1,433	1,462	1,397	1,441	1,388	1,433	1,419	1,424	1,423	1,415	1,466	1,514	17,215	17,900	18,685
Sport and recreation		1,685	1,558	1,485	1,687	1,516	1,631	1,612	1,465	1,547	1,613	1,550	1,568	18,916	19,742	20,469
Public safety		20	20	20	20	20	20	20	20	20	20	20	20	244	255	266
Housing		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Economic and environmental services		18,053	17,875	18,332	18,182	18,208	17,676	18,487	18,000	18,270	18,002	17,713	18,667	217,465	224,337	229,045
Planning and development		2,270	2,147	2,303	2,476	2,316	2,203	2,220	2,494	2,348	2,150	2,393	2,305	27,626	27,206	28,353
Road transport		15,674	15,654	15,911	15,633	15,758	15,399	16,125	15,432	15,848	15,696	15,247	16,180	188,559	195,792	199,296
Environmental protection		110	73	117	73	133	73	142	73	73	156	73	182	1,280	1,338	1,396
Trading services		18,823	17,665	18,002	17,933	18,673	17,789	18,971	17,921	18,016	17,352	18,011	18,900	218,057	231,268	254,887
Energy sources		14,380	14,144	13,566	14,265	14,398	14,170	14,622	14,286	13,895	13,735	14,242	14,763	170,466	181,703	203,146
Water management		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Waste water management		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Waste management		4,444	3,522	4,437	3,668	4,275	3,618	4,349	3,635	4,121	3,617	3,769	4,137	47,591	49,564	51,741
Other		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Expenditure - Functional		65,020	60,425	62,457	61,761	66,263	59,946	64,589	63,083	61,487	61,130	61,080	66,021	753,260	784,935	822,896
Surplus/(Deficit) before assoc.		164,795	(24,347)	(7,391)	(29,611)	(21,888)	103,837	(31,510)	(25,147)	71,704	(27,979)	(27,527)	(35,625)	109,313	95,481	106,686
Intercompany/Parent subsidiary transactions		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit)	1	164,795	(24,347)	(7,391)	(29,611)	(21,888)	103,837	(31,510)	(25,147)	71,704	(27,979)	(27,527)	(35,625)	109,313	95,481	106,686

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TABLE SA 25: FINAL BUDGET- MONTHLY REVENUE AND EXPENDITURE

Description	###	Budget Year 2025/26												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Revenue																
Exchange Revenue																
Service charges - Electricity		13,724	13,724	13,724	13,724	13,724	13,724	13,724	13,724	13,724	13,724	13,724	13,723	164,683	172,258	179,835
Service charges - Water		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Service charges - Waste Water Management		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Service charges - Waste Management		1,823	1,823	1,824	1,824	1,825	1,823	1,823	1,823	1,823	1,823	1,823	1,810	21,866	22,863	23,705
Sale of Goods and Rendering of Services		158	158	158	158	158	158	158	158	158	158	158	157	1,897	1,984	2,071
Agency services		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Interest		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Interest earned from Receivables		219	219	219	219	219	219	219	219	219	219	219	417	2,829	2,959	3,089
Interest earned from Current and Non Current Assets		555	555	555	555	555	555	555	555	555	555	555	550	6,656	6,963	7,269
Dividends		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Rent on Land		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Rental from Fixed Assets		114	114	110	110	110	114	114	114	112	149	133	172	1,467	1,534	1,602
Licence and permits		576	576	576	576	576	576	576	576	576	576	576	576	6,916	7,234	7,553
Special rating levies		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Operational Revenue		55	78	128	164	39	26	49	32	44	46	50	42	752	786	821
Non-Exchange Revenue																
Property rates		18,568	5,242	5,242	5,242	5,242	5,404	5,242	5,242	(8,069)	5,242	5,242	5,242	63,085	65,987	68,890
Surcharges and Taxes		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits		8,671	8,784	8,337	8,439	8,813	8,992	9,438	8,579	8,887	9,323	9,915	6,566	104,744	128,368	140,057
Licences or permits		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Transfer and subsidies - Operational		156,206	3,667	33	–	1,240	119,790	42	793	99,941	197	18	–	381,926	376,589	393,576
Interest		1,139	1,139	1,139	1,139	1,139	1,139	1,139	1,139	1,139	1,139	1,139	1,139	13,664	14,292	14,921
Fuel Levy		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Operational Revenue		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Gains on disposal of Assets		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other Gains		–	(0)	–	(1)	–	–	–	–	–	(1)	–	–	(2)	(2)	(2)
Discontinued Operations		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Revenue (excluding capital transfers and cont		201,807	36,078	32,045	32,150	33,640	152,520	33,079	32,954	119,110	33,151	33,553	30,396	770,483	801,816	843,387
Expenditure																
Employee related costs		17,456	17,456	17,456	17,456	17,456	17,456	17,456	17,456	17,456	17,456	17,456	17,456	209,467	215,656	224,831
Remuneration of councillors		2,581	2,581	2,581	2,581	2,581	2,581	2,581	2,581	2,581	2,581	2,581	2,581	30,966	32,391	33,816
Bulk purchases - electricity		12,514	12,514	12,514	12,514	12,514	12,514	12,514	12,514	12,514	12,514	12,514	12,514	150,170	161,301	181,851
Inventory consumed		3,442	2,359	2,573	1,145	2,654	705	3,091	976	2,167	1,303	2,596	2,081	25,092	27,264	28,517
Debt impairment		7,336	7,336	7,336	7,336	7,336	7,336	7,336	7,336	7,336	7,336	7,336	7,936	88,634	92,711	91,790
Depreciation and amortisation		6,128	4,268	5,481	5,327	5,431	5,102	5,964	5,168	5,702	4,759	4,899	6,085	64,315	67,273	70,233
Interest		496	496	497	497	499	496	496	498	496	498	496	497	5,962	4,913	2,513
Contracted services		7,698	7,594	7,671	7,823	7,747	7,714	7,697	7,747	7,718	7,734	7,701	7,528	92,371	95,460	97,551
Transfers and subsidies		1,681	761	761	761	761	761	1,681	761	761	761	761	3,431	13,645	14,273	14,901
Irrecoverable debts written off		57	57	57	57	57	57	57	57	57	57	57	57	681	712	743
Operational costs		5,607	5,002	5,527	6,261	9,227	5,224	5,713	7,989	4,699	6,129	4,684	5,851	71,913	72,935	76,100
Losses on disposal of Assets		26	–	3	4	–	–	4	–	–	2	–	5	44	46	48
Other Losses		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Expenditure		65,020	60,425	62,457	61,761	66,263	59,946	64,589	63,083	61,487	61,130	61,080	66,021	753,260	784,935	822,896
Surplus/(Deficit)		136,788	(24,347)	(30,412)	(29,611)	(32,624)	92,575	(31,510)	(30,129)	57,623	(27,979)	(27,527)	(35,625)	17,223	16,881	20,491
Transfers and subsidies - capital (monetary allocations)		28,007	–	23,021	–	10,736	11,263	–	4,983	14,081	–	–	–	92,090	78,600	86,195
Transfers and subsidies - capital (in-kind)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions		164,795	(24,347)	(7,391)	(29,611)	(21,888)	103,837	(31,510)	(25,147)	71,704	(27,979)	(27,527)	(35,625)	109,313	95,481	106,686
Income Tax		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after income tax		164,795	(24,347)	(7,391)	(29,611)	(21,888)	103,837	(31,510)	(25,147)	71,704	(27,979)	(27,527)	(35,625)	109,313	95,481	106,686
Share of Surplus/Deficit attributable to Joint Venture		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Share of Surplus/Deficit attributable to Minorities		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) attributable to municipality		164,795	(24,347)	(7,391)	(29,611)	(21,888)	103,837	(31,510)	(25,147)	71,704	(27,979)	(27,527)	(35,625)	109,313	95,481	106,686
Share of Surplus/Deficit attributable to Associate		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Intercompany/Parent subsidiary transactions		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) for the year	1	164,795	(24,347)	(7,391)	(29,611)	(21,888)	103,837	(31,510)	(25,147)	71,704	(27,979)	(27,527)	(35,625)	109,313	95,481	106,686

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

Description	###	Budget Year 2025/26												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
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		–	129	–	423	–	15	–	–	128	–	–	–	696	–	–
Vote 6 - Technical Services		7,640	7,453	7,174	6,370	7,165	8,131	9,199	7,680	9,562	5,549	8,134	8,612	92,669	75,185	82,758
Vote 7 - Developmental Planning		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 8 - Executive Support		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 9 -		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 10 -		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 11 -		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 12 -		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 13 -		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 14 -		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 15 -		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Capital multi-year expenditure sub-total	2	**7,640**	**7,582**	**7,174**	**6,794**	**7,165**	**8,146**	**9,199**	**7,680**	**9,690**	**5,549**	**8,134**	**8,612**	**93,365**	**75,185**	**82,758**
Single-year expenditure *to be appropriated*																
Vote 1 - Executive & Council		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 2 - Municipal Manager		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 3 - Budget & Treasury		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 4 - Corporate Services		315	–	369	–	97	185	–	148	–	90	101	–	1,304	957	1,892
Vote 5 - Community Services		177	114	27	33	94	15	21	6	136	42	160	–	826	3,000	3,000
Vote 6 - Technical Services		198	238	40	302	247	293	205	387	254	242	323	606	3,334	676	829
Vote 7 - Developmental Planning		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 8 - Executive Support		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 9 -		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 10 -		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 11 -		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 12 -		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 13 -		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 14 -		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 15 -		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Capital single-year expenditure sub-total	2	**691**	**352**	**435**	**335**	**438**	**493**	**226**	**540**	**390**	**374**	**585**	**606**	**5,464**	**4,632**	**5,721**
Total Capital Expenditure	2	**8,331**	**7,934**	**7,609**	**7,128**	**7,604**	**8,639**	**9,425**	**8,220**	**10,081**	**5,922**	**8,719**	**9,218**	**98,829**	**79,817**	**88,478**

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

Description	###	Budget Year 2025/26												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Capital Expenditure - Functional	1															
Governance and administration		315	–	369	–	97	185	–	148	–	90	101	–	1,304	957	1,892
Executive and council		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Finance and administration		315	–	369	–	97	185	–	148	–	90	101	–	1,304	957	1,892
Internal audit		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Community and public safety		42	129	16	423	29	15	–	–	148	–	68	–	870	–	–
Community and social services		–	129	–	423	–	15	–	–	128	–	–	–	696	–	–
Sport and recreation		42	–	16	–	29	–	–	–	20	–	68	–	174	–	–
Public safety		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Economic and environmental services		5,029	5,825	5,107	3,932	4,372	6,058	5,961	5,966	7,535	3,670	6,254	6,363	66,071	67,143	70,440
Planning and development		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Road transport		5,029	5,825	5,107	3,932	4,372	6,058	5,961	5,966	7,535	3,670	6,254	6,363	66,071	67,143	70,440
Environmental protection		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Trading services		2,945	1,979	2,118	2,773	3,106	2,381	3,464	2,107	2,399	2,163	2,297	2,854	30,585	11,718	16,147
Energy sources		2,809	1,866	2,107	2,740	3,041	2,366	3,443	2,101	2,282	2,121	2,204	2,854	29,932	8,718	13,147
Water management		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Waste water management		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Waste management		135	114	11	33	65	15	21	6	117	42	93	–	652	3,000	3,000
Other		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Capital Expenditure - Functional	2	8,331	7,934	7,609	7,128	7,604	8,639	9,425	8,220	10,081	5,922	8,719	9,218	98,829	79,817	88,478
Funded by:																
National Government		7,754	7,080	7,013	6,489	6,778	8,423	9,034	7,674	9,518	5,682	7,678	8,967	92,090	78,600	86,195
Provincial Government		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
District Municipality		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Transfers recognised - capital		7,754	7,080	7,013	6,489	6,778	8,423	9,034	7,674	9,518	5,682	7,678	8,967	92,090	78,600	86,195
Borrowing		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Internally generated funds		577	854	596	640	826	215	391	546	563	240	1,042	251	6,739	1,217	2,283
Total Capital Funding		8,331	7,934	7,609	7,128	7,604	8,639	9,425	8,220	10,081	5,922	8,719	9,218	98,829	79,817	88,478

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TABLE SA 30: FINAL BUDGET- MONTHLY CASH FLOW

	Budget Year 2025/26												Medium Term Revenue and Expenditure Framework		
R thousand	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Cash Receipts By Source													1		
Property rates	3,203	3,203	3,203	15,692	3,203	3,203	3,203	3,203	3,203	3,203	3,203	3,203	50,923	53,066	54,392
Service charges - electricity revenue	12,559	12,559	12,559	12,559	29,856	12,559	12,559	12,559	12,559	12,559	12,559	12,558	168,000	175,561	179,967
Service charges - water revenue	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Service charges - sanitation revenue	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Service charges - refuse revenue	634	634	634	(831)	635	634	633	633	633	633	633	633	6,139	6,415	6,577
Rental of facilities and equipment	114	114	110	110	110	114	114	114	112	149	133	172	1,467	1,534	1,602
Interest earned - external investments	442	442	442	442	442	442	442	442	442	442	442	437	5,297	5,540	5,784
Interest earned - outstanding debtors	–	158	513	3,090	–	–	–	–	–	–	–	–	3,761	3,930	4,028
Dividends received	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits	952	980	(4,022)	930	971	990	1,037	943	974	1,021	1,113	726	6,614	8,183	8,917
Licences and permits	576	576	576	576	576	576	576	576	576	576	576	576	6,916	7,234	7,553
Agency services	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Transfers and Subsidies - Operational	156,582	3,667	–	–	1,202	119,790	–	793	99,893	–	–	–	381,926	376,589	393,576
Other revenue	213	236	286	322	197	184	207	190	203	204	208	199	2,648	2,770	2,892
Cash Receipts by Source	**175,274**	**22,567**	**14,301**	**32,889**	**37,193**	**138,491**	**18,771**	**19,453**	**118,594**	**18,787**	**18,867**	**18,505**	**633,691**	**640,823**	**665,289**
Other Cash Flows by Source															
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	32,007	–	23,021	–	10,736	11,263	–	4,983	14,081	(4,000)	–	–	92,090	78,600	86,195
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)	–	–	–	179	–	–	–	–	–	–	(179)	–	–	–	–
Proceeds on Disposal of Fixed and Intangible Assets	–	–	–	–	–	–	43,526	–	–	–	–	–	43,526	78,256	100,365
Short term loans	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Borrowing long term/refinancing	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Increase (decrease) in consumer deposits	24	24	24	24	24	24	(122)	24	24	24	24	24	146	153	157
VAT Control (receipts)	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Decrease (increase) in non-current receivables	113	113	113	113	113	113	113	113	113	113	113	(2,606)	(1,360)	(1,422)	(1,485)
Decrease (increase) in non-current investments	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Cash Receipts by Source	**207,419**	**22,704**	**37,460**	**33,206**	**48,066**	**149,891**	**62,289**	**24,574**	**132,812**	**14,924**	**18,826**	**15,923**	**768,094**	**796,409**	**850,520**
Cash Payments by Type															
Employee related costs	16,959	16,972	16,963	16,970	16,963	16,963	16,963	16,976	16,977	16,972	16,969	16,968	203,613	207,906	213,270
Remuneration of councillors	2,581	2,581	2,581	2,581	2,581	2,581	2,581	2,581	2,581	2,581	2,581	2,581	30,966	32,360	33,169
Interest	497	497	497	497	497	497	497	497	497	497	497	497	5,962	4,913	2,513
Bulk purchases - electricity	12,931	12,931	12,931	12,931	12,931	12,931	12,931	12,931	12,931	12,931	12,931	12,931	155,170	174,938	197,226
Acquisitions - water & other inventory	2,643	2,643	2,643	2,643	2,643	2,643	2,643	2,643	2,643	2,643	2,643	2,643	31,713	33,140	33,969
Contracted services	5,645	5,645	5,645	5,645	5,645	5,645	5,645	5,645	5,645	5,645	5,645	5,645	67,738	70,768	72,563
Transfers and subsidies - other municipalities	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Transfers and subsidies - other	1,243	1,243	1,243	1,368	3,243	1,243	(1,524)	1,368	1,243	1,368	1,243	368	13,645	14,273	14,901
Other expenditure	6,006	6,025	6,025	6,025	5,821	6,025	6,025	6,025	6,025	6,025	6,025	6,045	72,095	67,770	69,661
Cash Payments by Type	**48,504**	**48,535**	**48,526**	**48,658**	**50,322**	**48,526**	**45,760**	**48,664**	**48,540**	**48,660**	**48,533**	**47,676**	**580,903**	**606,067**	**637,271**
Other Cash Flows/Payments by Type															
Capital assets	273	1,258	20,994	5,269	8,159	4,385	9,892	14,066	8,202	5,291	8,201	3,073	89,065	70,928	77,772
Repayment of borrowing	(760)	(760)	(760)	(760)	(9,886)	(760)	8,365	(760)	(760)	(760)	(760)	(760)	9,126	10,875	27,241
Other Cash Flows/Payments	1,583	1,583	1,583	1,583	1,583	1,583	1,583	1,583	1,583	1,583	1,583	1,583	18,999	21,746	25,960
Total Cash Payments by Type	**49,600**	**50,616**	**70,343**	**54,750**	**50,179**	**53,734**	**65,601**	**63,552**	**57,564**	**54,774**	**57,557**	**51,572**	**698,092**	**709,616**	**768,243**
√ CASH HELD	**157,819**	**(27,912)**	**(32,883)**	**(21,543)**	**(2,113)**	**96,157**	**(3,312)**	**(38,978)**	**75,248**	**(39,849)**	**(38,731)**	**(35,649)**	**70,001**	**86,794**	**82,277**
Cash/cash equivalents at the month/year begin:	20,857	178,676	150,765	117,881	96,338	94,225	190,382	187,070	148,091	223,339	183,489	144,759	20,857	90,859	177,652
Cash/cash equivalents at the month/year end:	178,676	150,765	117,881	96,338	94,225	190,382	187,070	148,091	223,339	183,489	144,759	109,110	90,859	177,652	259,929

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KPA 1: SPATIAL DEVELOPMENT ANALYSIS AND RATIONALE

Strategic objectives: To promote integrated human settlements

No	Programme	Key performance indicator	Indicator Formula	Original Budget R000's	Audited baseline 2023/24	Annual target	2025/2026					
							1st Qtr.	2nd Qtr.	3rd Qtr.	4th Qtr.	Evidence	Directorate
SR 01	Informal settlement	Number of informal settlements assessed	Simple count of number	n/a	New	12 informal settlements assessed by 30 June 2026	3 informal settlements assessed by 30 Sept 2025	6 informal settlements assessed by 31 Dec 2025	9 informal settlements assessed by 31 March 2026	12 informal settlements assessed by 30 June 2026	Informal settlement register	Development Planning
SR 02	Building plans	number of working days taken to process residential building plan application of less than 500 square metres	Simple count of number of days	n/a	New	15 working days taken to process residential building plan application of less than 500 square metres by 30 June 2026	15 working days taken to process residential building plan application of less than 500 square metres by 30 Sept 2025	15 working days taken to process residential building plan application of less than 500 square metres by 31Dec 2025	15 working days taken to process residential building plan application of less than 500 square metres by 31 March 2026	15 working days taken to process residential building plan application of less than 500 square metres by 30 June 2026	building plans register	Development planning
SR 03	Building plans	number of working days taken to process residential building plan application of more than 500 square metres	Simple count of number of days	n/a	New	30 working days taken to process residential building plan application of more than 500 square metres by 30 June 2026	30 working days taken to process residential building plan application of more than 500 square metres	30 working days taken to process residential building plan application of more than 500 square metres	30 working days taken to process residential building plan application of more than 500 square metres	30 working days taken to process residential building plan application of more than 500 square metres by 30 June 2026	building plans register	Development planning

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No	Programme	Key performance indicator	Indicator Formula	Original Budget R000's	Audited baseline 2023/24	Annual target	2025/2026					
							1st Qtr.	2nd Qtr.	3rd Qtr.	4th Qtr.	Evidence	Directorate
							by 30 Sept 2025	by 31 Dec 2025	by 31 March 2026			
SR 04	Land Use Management	Number of Land tenure upgrading applications developed and approved	Simple count of number	R 1 700 000	New	2 Land tenure upgrading applications developed and approved at Phucukani and Tambo Square by 30 June 2026	Municipal Planning Tribunal Approval by 30 Sept 2025	Enrolment of General Plan with Surveyor General by 31 December 2025	Enrolment of General Plan with Surveyor General by 31 March 2026	2 Land tenure upgrading applications develop and approved at Phucukani and Tambo Square by 30	Q1 Tribunal Approval Q2 Draft General Plan Q3 Approved General Plan. Q4 Approved land tenure upgrading application	Development planning

MR

No	Programme	Key performance indicator	Indicator Formula	Original Budget R000's	Audited baseline 2023/24	Annual target	2025/2026					
							1st Qtr.	2nd Qtr.	3rd Qtr.	4th Qtr.	Evidence	Directorate
SR 06	Land Use Management	Number of Land tenure upgrading application developed and approved	Simple count of number	R 800 000	New	1 Land Tenure Upgrading application developed and approved at Ngolovane by 30 June 2026	Advertisement of Service Provider by 30 Sept 2025	Appointment of Service Provider by 31 Dec 2025	Draft Land tenure upgrading applications developed by 31 March 2026	1 Land Tenure Upgrading application developed and approved at Ngolovane by 30 June 2026	Q1 advertisement Q2 Appointment letter Q3 Draft land tenure application Q4 Approved land tenure upgrading application	Development 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	Programme	Key performance indicator	Indicator Formula	Original Budget R000's	Audited baseline 2023/24	Annual target	2025/2026					
							1st Qtr.	2nd Qtr.	3rd Qtr.	4th Qtr.	Evidence	Directorate
ID01	Human Resource	% of municipal staff trained annually	Number of staff trained/ total number of appointed staff	Opex	new	36% of municipal staff trained annually by 30 June 2026	13% of municipal staff trained by 30 Sept 2025	20% of municipal staff trained by 31 Dec 2025	30% of municipal staff trained by 31 March 2026	36% of municipal staff trained annually by 30 June 2026	Training Report	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 Sept 2025	100% of performance agreements signed by all staff by 30 Sept 2025	n/a	n/a	n/a	Report of Signed performance agreements	Corporate Services
ID03	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 2025	n/a	n/a	n/a	100% of municipal policies developed/ reviewed and approved by council by 30 June 2025	Approved policies and council resolution	Municipal Manager

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No	Programme	Key performance indicator	Indicator Formula	Original Budget R000's	Audited baseline 2023/24	Annual target	2025/2026					
							1st Qtr.	2nd Qtr.	3rd Qtr.	4th Qtr.	Evidence	Directorate
ID04	IPMS	Number of performance assessments conducted for all staff	Simple count number	n/a	New	1 performance assessments conducted for all staff (Mid-year) by 31 March 2026	n/a	n/a	1 performance assessments conducted for all staff (Mid-year) by 31 March 2026	n/a	Assessment reports	Corporate Services
ID05	LLF	Number of LLF meetings held	Simple count of number	n/a	8	8 LLF meetings held by 30 June 2026	2 LLF meetings held by 30 Sept 2025	4 LLF meetings held by 31 Dec 2025	6 LLF meetings held by 31 March 2026	8 LLF meetings held by 30 June 2026	Minutes and attendance register	Corporate Services

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KPA 3: LOCAL ECONOMIC DEVELOPMENT

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

No	Programme	Key performance indicator	Indicator Formula	Original Budget R000's	Audited baseline 2023/24	Annual target	2025/2026					
							1st Qtr.	2nd Qtr.	3rd Qtr.	4th Qtr.	Evidence	Directorate
LED 01	EPWP	Number of work opportunities created through Expanded Public Works Programme (EPWP)	Simple count of number	n/a	120	186 work opportunities created through Expanded Public Works Programme (EPWP) by 30 Sept 2025	186 work opportunities created through Expanded Public Works Programme (EPWP) by 30 Sept 2025	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	1099	750 work opportunities created through Community Work Programme (CWP) by 30 Sept 2025	750 work opportunities created through Community Work Programme (CWP) by 30 Sept 2025	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 2023/24	Annual target	2025/2026					
							1st Qtr.	2nd Qtr.	3rd Qtr.	4th Qtr.	Evidence	Directorate
LED 03	EPWP	Number of job opportunities created through infrastructure projects	Simple count of number	n/a	232	241 job opportunities created through infrastructure projects by 30 June 2026	90 job opportunities created through infrastructure projects by 30 September 2025	160 job opportunities created through infrastructure projects by 31 December 2025	200 job opportunities created through infrastructure projects by 31 March 2026	241 job opportunities created through infrastructure projects by 30 June 2026	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 days taken to finalize business license applications by 30 June 2026	30 days taken to finalize business license applications by 30 Sept 2025	30 days taken to finalize business license applications by 31 Dec 2025	30 days taken to finalize business license applications by 31 March 2026	30 days taken to finalize business license applications by 30 June 2026	business licenses application register	Development planning
LED 05	SMME	% of SMME's funded by municipality	Number of SMME funded/ total number of SMME'S approved for funding	R500 000	New	100% of SMME's funded by municipality by 31 March 2026	25% Advertisment of SMME funding by 30 Sept 2025	50% Assessment of SMME applications by 31 Dec 2025	100% of SMME's funded by municipality by 31 March 2026	n/a	Q1 Copy of Adver Q2 Assessment report Q3 Funding register and	Development planning

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No	Programme	Key performance indicator	Indicator Formula	Original Budget R000's	Audited baseline 2023/24	Annual target	2025/2026					
							1st Qtr.	2nd Qtr.	3rd Qtr.	4th Qtr.	Evidence	Directorate
											proof of purchase	

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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	Programme	Key performance indicator	Indicator Formula	Original Budget R000's	Audited baseline 2023/24	Annual target	2025/2026					
							1st Qtr.	2nd Qtr.	3rd Qtr.	4th Qtr.	Evidence	Directorate
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 2026	100% of new electrical households connections applications received and addressed in municipal licenced area by 30 Sept 2025	100% of new electrical household's connections applications received and addressed in municipal licenced area by 31 Dec 2025	100% of new electrical households connections applications received and addressed in municipal licenced area by 31 March 2026	100% of new electrical households connections applications received and addressed in municipal licenced area by 30 June 2026	Application register and Closed job cards	Infrastructure
BS 02	Electrical services	% of unplanned outages that are restored to supply within standard timeframes (24 hours)	Number of unplanned outages restored within 24 hours / Total number of unplanned outages occurred with	n/a	New	100% of unplanned outages that are restored within 24 hours by 30 June 2026	100% of unplanned outages that are restored within 24 hours by 30 Sept 2025	100% of unplanned outages that are restored within 24 hours by 31 Dec 2025	100% of unplanned outages that are restored within 24 hours by 31 March 2026	100% of unplanned outages that are restored within 24 hours by 30 June 2026	Outages register and Closed job card	Infrastructure

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No	Programme	Key performance indicator	Indicator Formula	Original Budget R000's	Audited baseline 2023/24	Annual target	2025/2026					
							1st Qtr.	2nd Qtr.	3rd Qtr.	4th Qtr.	Evidence	Directorate
BS 03	Roads	% of planned maintenance performed on municipal roads as per maintenance plan	Actual number of maintenances performed/ total number of planned maintenance as per maintenance plan	Opex	New	100% of planned maintenance performed on municipal roads as per maintenance plan by 30 June 2026	100% of planned maintenance performed on municipal roads as per maintenance plan by 30 Sept 2025	100% of planned maintenance performed on municipal roads as per maintenance plan by 31 Dec 2025	100% of planned maintenance performed on municipal roads as per maintenance plan by 31 March 2026	100% of planned maintenance performed on municipal roads as per maintenance plan by 30 June 2026	Maintenance report	Infrastructure
BS 04	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 2026	Maximum of 10% total electricity losses by 30 Sept 2025	Maximum of 10% total electricity losses by 31 Dec 2025	Maximum of 10% total electricity losses by 31 March 2026	Maximum of 10% total electricity losses by 30 June 2026	Distribution losses report	Infrastructure
BS 05	Electrical services	% of electricity losses from bulk supply	Reading Variance between Munic and Eskom /Eskom Readings	n/a	New	Maximum of 10% electricity losses from bulk supply by 30 June 2026	Maximum of 10% electricity losses from bulk supply by 30 Sept 2025	Maximum of 10% electricity losses from bulk supply by 31 Dec 2025	Maximum of 10% electricity losses from bulk supply by 31 March 2026	Maximum of 10% electricity losses from bulk supply by 30 June 2026	Monthly Bulk readings from the supply points	Infrastructure

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No	Programme	Key performance indicator	Indicator Formula	Original Budget R000's	Audited baseline 2023/24	Annual target	2025/2026					
							1st Qtr.	2nd Qtr.	3rd Qtr.	4th Qtr.	Evidence	Directorate
BS 07	Electrical services	Number of households with access to electricity at 6 wards (electrification)	Simple count of number	R 20 283 000	838	851 households with access to electricity by 30 June 2026 (kgobokwane-kgaphamadi, malaeneng A ntwane, maraganeng mokomung to maratheng taxi rank, waalkraal, Tafelkop Bapeding)	n/a	n/a	n/a	851 households with access to electricity by 30 June 2026 (kgobokwane-kgaphamadi, malaeneng A ntwane, maraganeng mokomung to maratheng taxi rank, waalkraal, Tafelkop Bapeding)	Completion certificates	Infrastructure
BS 08	Electrical services	Number of high mast lights to be installed in various wards	Simple count of number	R4 345 000	New	11 high mast lights installed in various wards by 30 June 2026 (1,3,4,5,14, 18,20,22,2526, 28)	Approval of Business plan for installation of high mast lights by 30 Sept 2025	Appointment letter of service provider by 31 Dec 2025	Construction of base foundation and procurement of 11 high mast light by 31 March 2026	11 high mast lights installed in various wards by 30 June 2026 (1,3,4,5,14, 18,20,22,25,26 ,28)	Q1 Progress report Q2 Appointment letter Q3 Progress report Q4 Completion certificate	Infrastructure

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No	Programme	Key performance indicator	Indicator Formula	Original Budget R000's	Audited baseline 2023/24	Annual target	2025/2026					
							1st Qtr.	2nd Qtr.	3rd Qtr.	4th Qtr.	Evidence	Directorate
BS 09	Roads	Number of km of unsurfaced road bladed	Simple count of number	opex	new	240km of unsurfaced road bladed by 30 June 2026	60km of unsurfaced road bladed by 30 Sept 2025	120km of unsurfaced road bladed by 31 Dec 2025	180km of unsurfaced road bladed by 31 March 2026	240km of unsurfaced road bladed by 30 June 2026	Completion certificate	Infrastructure
BS 10	Roads	Number of KMs of **new** municipal road built	Number of kilometres	R51 923 050	3.7 km of base layer and subbase	4.7km of new municipal road built by 31 Dec 2025	3.5km of new municipal road built by 30 Sept 2025	4.7km of new municipal road built by 31 Dec 2025	n/a	n/a	Q1 Progress report Q2 Completion certificates	Infrastructure
BS 11	Storm water	Number of storm water catchment pits/ drains maintained	Simple count of number	n/a	New	86 of storm water catchment pits/ drains maintained by 30 June 2026	20 of storm water catchment pits/ drains maintained by 30 Sept 2025	45 of storm water catchment pits/ drains maintained by 31 Dec 2025	65 of storm water catchment pits/ drains maintained by 31 March 2026	86 of storm water catchment pits/ drains maintained by 30 June 2026	Completion certificates	Infrastructure
BS 12	Roads	% of reported pothole complaints resolved within 72 hours	Number of pothole complaints resolved within 72 hours after	n/a	New	100% of reported pothole complaints resolved within	100% of reported pothole complaints resolved within	100% of reported pothole complaints resolved within	100% of reported pothole complaints resolved within 72	100% of reported pothole complaints resolved within	Department quarterly report and job cards, pothole register	Infrastructure

No	Programme	Key performance indicator	Indicator Formula	Original Budget R000's	Audited baseline 2023/24	Annual target	2025/2026					
							1st Qtr.	2nd Qtr.	3rd Qtr.	4th Qtr.	Evidence	Directorate
			being reported / total Number of potholes complaints reported			72 hours by 30 June 2026	72 hours by 30 Sept 2025	72 hours by 31 Dec 2025	hours by 31 March 2026	72 hours by 30 June 2026		
BS 13	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 2026	100% of skip collections done in rural areas by 30 Sept 2025	100% of skip collections done in rural areas by 31 Dec 2025	100% of skip collections done in rural areas by 31 March 2026	100% of skip collections done in rural areas by 30 June 2026	Log book and report	Community services
BS 14	Waste management	Number of Tonnes municipal solid waste sent to Groblersdal landfill	Simple count of number	n/a	new	10000 Tonnes of municipal solid waste sent to Groblersdal landfill by 30 June 2026	2000 Tonnes of municipal solid waste sent to Groblersdal landfill by 30 Sept 2025	5000 Tonnes of municipal solid waste sent to Groblersdal landfill by 31 Dec 2025	7000 Tonnes of municipal solid waste sent to Groblersdal landfill by 31 March 2026	10000 Tonnes of municipal solid waste sent to Groblersdal landfill by 30 June 2026	Disposal report	Community services

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No	Programme	Key performance indicator	Indicator Formula	Original Budget R000's	Audited baseline 2023/24	Annual target	2025/2026					
							1st Qtr.	2nd Qtr.	3rd Qtr.	4th Qtr.	Evidence	Directorate
BS 15	Libraries	Number of visits by library users	Simple count of number	n/a	new	8000 Visits by library users by 30 June 2026 (Groblersdal, Roosenekaal, Sephaku)	2000 visits by library users by 30 Sept 2025 (Groblersdal, Roosenekaal , Sephaku)	4000 visits by library users by 31 Dec 2025 (Groblersdal, Roosenekaal, Sephaku)	6000 visits by library users 31 March 2026 (Groblersdal, Roosenekaal , Sephaku)	8000 visits by library users by 30 June 2026 (Groblersdal, Roosenekaal, Sephaku)	Library users visit quarterly report	Community services
BS 16	Waste management	Waste removal in Groblersdal Hlogotlou Roosenekaal Motetema Elansdoorn	Simple count of number	R8 938 992	Groblersdal x102 Hlogotlou x103 Roosenekaal x104 Motetema x 52	waste removal in Groblersdal X 106 Hlogotlou X 100 Roosenekal X 103 Motetema X 52 Elansdoorn X 50 by 30 June 2026	waste removal in Groblersdal 27x Hlogotlou X 25 Roosenekal X 26 Motetema x14 Elandsdoorn X 13 by 30 Sept 2025	waste removal in Groblersdal x 54 Hlogotlou X 51 Roosenekal X 51 Motetema x26 Elandsdoorn X 26 by 31 Dec 2025	waste removal in Groblersdal X 80 Hlogotlou X76 Roosenekal X 77 Motetema X39 by Elandsdoorn X 39 by 31 March 2026	waste removal in Groblersdal X 106 Hlogotlou X 100 Roosenekal X103 Motetema X52 Elandsdoorn X 50 by 30 June 2026	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 2023/24	Annual targets	2025/2026					
							1st Qtr.	2nd Qtr.	3rd Qtr.	4th Qtr.	Evidence	Directorate
FV 01	Revenue	% of revenue clearance certificates issued within 10 working days from the time of completed application received	Number of revenue clearance certificates issued within 10 working days of the time of completed submission /Total number of revenue clearance completed submissions made to the municipality	n/a	New	100% of revenue clearance certificates issued within 10 working days from the time of completed application received by 30 June 2026	100% of revenue clearance certificates issued within 10 working days from the time of completed application received by 30 Sept 2025	100% of revenue clearance certificates issued within 10 working days from the time of completed application received by 31 Dec 2025	100% of revenue clearance certificates issued within 10 working days from the time of completed application received by 31 March 2026	100% of revenue clearance certificates issued within 10 working days from the time of completed application received by 30 June 2026	Clearance certificate register	Budget and Treasury

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No	Programme	Key performance indicator	Indicator Formula	Original Budget R000's	Audited baseline 2023/24	Annual targets	2025/2026					
							1st Qtr.	2nd Qtr.	3rd Qtr.	4th Qtr.	Evidence	Directorate
FV 02	SCM	% of total municipal operating expenditure spent on contracted services physically residing within the municipal area	R-value of operating expenditure spent on contracted services within the municipal area /total municipal operating expenditure on contracted services	n/a	New	9% of total municipal operating expenditure spent on contracted services physically residing within the municipal area by 30 June 2026	2% of total municipal operating expenditure spent on contracted services physically residing within the municipal area by 30 Sept 2025	5% of total municipal operating expenditure spent on contracted services physically residing within the municipal area by 31 Dec 2025	7% of total municipal operating expenditure spent on contracted services physically residing within the municipal area by 31 March 2026	9% of total municipal operating expenditure spent on contracted services physically residing within the municipal area by 30 June 2026	SCM Orders issued report And expenditure report	Budget and Treasury
FV 03	Revenue	Total operating revenue as a percentage of total operating revenue budget	Actual Operating Revenue / Budgeted Operating Revenue	n/a	New	95% Total operating revenue as a percentage of total operating revenue budget by 30 June 2026	25% Total operating revenue as a percentage of total operating revenue budget by 30 Sept 2025	50% Total operating revenue as a percentage of total operating revenue budget by 31 Dec 2025	75% Total operating revenue as a percentage of total operating revenue budget by 31 March 2026	95% Total operating revenue as a percentage of total operating revenue budget by 30 June 2026	Section 71 report	Budget and Treasury

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No	Programme	Key performance indicator	Indicator Formula	Original Budget R000's	Audited baseline 2023/24	Annual targets	2025/2026					
							1st Qtr.	2nd Qtr.	3rd Qtr.	4th Qtr.	Evidence	Directorate
FV 04	SCM	number of days from the point of advertising to the letter of award per 80/20 procurement process	Simple count of number	n/a	New	120 days from the point of advertising to the letter of award per 80/20 procurement process by 30 June 2026	120 days from the point of advertising to the letter of award per 80/20 procurement process by 30 Sept 2025	120 days from the point of advertising to the letter of award per 80/20 procurement process by 31 Dec 2025	120 days from the point of advertising to the letter of award per 80/20 procurement process by 31 March 2026	120 days from the point of advertising to the letter of award per 80/20 procurement process by 30 June 2026	Copy of advert, final award and signed appointment letter	Budget and Treasury
FV 05	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 2026	100% of municipal payments made to service providers within 30 days of invoice submission by 30 September 2025	100% of municipal payments made to service providers within 30 days of invoice submission by 31 December 2025	100% of municipal payments made to service providers within 30 days of invoice submission by 31 March 2026	100% of municipal payments made to service providers within 30 days of invoice submission by 30 June 2026	Creditors age analysis and Invoice register	Budget and Treasury

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No	Programme	Key performance indicator	Indicator Formula	Original Budget R000's	Audited baseline 2023/24	Annual targets	2025/2026					
							1st Qtr.	2nd Qtr.	3rd Qtr.	4th Qtr.	Evidence	Directorate
FV 06	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 (ratio) by June 2026	95% Revenue Collection rate (ratio) by 30 Sept 2025	95% Revenue Collection rate (ratio) by 31 Dec 2025	95% Revenue Collection rate (ratio) by 31 March 2026	95% Revenue Collection rate (ratio) by 30 June 2026	Section 71 report and revenue management report	Budget and Treasury
FV 07	Revenue	Number of revenue enhancement strategy developed and approved by council	Simple count of number	n/a	New	1 revenue enhancement strategy developed and approved by council by 31 March 2026	n/a	n/a	1 revenue enhancement strategy developed and approved by council by 31 March 2026	n/a	Revenue enhancement Strategy and council resolution	Budget and Treasury

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No	Programme	Key performance indicator	Indicator Formula	Original Budget R000's	Audited baseline 2023/24	Annual targets	2025/2026					
							1st Qtr.	2nd Qtr.	3rd Qtr.	4th Qtr.	Evidence	Directorate
FV 08	Mscoa	Number of Mscoa meetings held	Simple count of number	n/a	New	12 Mscoa meetings held by 30 June 2026	3 Mscoa meetings held by 30 Sept 2025	6 Mscoa meetings held by 31 Dec 2025	9 Mscoa meetings held by 31 March 2026	12 Mscoa meetings held by 30 June 2026	Minutes and attendance register	Budget and Treasury
FV 09	Assets	Number of assets verifications conducted	Simple count of number	n/a	1	1 Assets verifications conducted by 30 June 2026	n/a	n/a	n/a	1 Assets verifications conducted by 30 June 2026	Assets verification report	Budget and Treasury
FV 11	Valuation roll	Number of supplementary valuation roll approved by the Municipal Manager	Simple count of number	n/a	New	1 supplementary valuation roll approved by the Municipal Manager by 30 June 2026	n/a	n/a	n/a	1 supplementary valuation roll approved by the Municipal Manager by 30 June 2026	Approved Supplementary valuation roll register	Budget and Treasury

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No	Programme	Key performance indicator	Indicator Formula	Original Budget R000's	Audited baseline 2023/24	Annual targets	2025/2026					
							1st Qtr.	2nd Qtr.	3rd Qtr.	4th Qtr.	Evidence	Directorate
FV 12	MIG	% MIG expenditure reported	Total amount spent / total amount of grant received	n/a	100%	100% MIG expenditure reported by 30 June 2026	25% MIG expenditure reported by 30 Sept 2025	50% MIG expenditure reported by 31 Dec 2025	75% MIG expenditure reported by 31 March 2026	100% MIG expenditure reported by 30 June 2026	MIG report	Infrastructure
FV 13	INEP	% INEP expenditure reported	Total amount spent / total amount of grant received	n/a	100%	100% INEP expenditure reported by 30 June 2026	25% INEP expenditure reported by 30 Sept 2025	50% INEP expenditure reported by 31 Dec 2025	75% INEP expenditure reported by 31 March 2026	100% INEP expenditure reported 30 June 2026	INEP report	Infrastructure
FV 14	Budget	% budget on maintenance and operations spent	Total amount spent / total budget	n/a	New	100% budget on maintenance and operations spent by 30 June 2025	25% budget on maintenance and operations spent by 30 Sept 2025	50% budget on maintenance and operations spent by 31 Dec 2025	75% budget on maintenance and operations spent by 31 March 2026	100% budget on maintenance and operations spent by 30 June 2026	Maintenance report and expenditure report	Infrastructure Community services Corporate services

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KPA 6: GOOD GOVERNANCE AND PUBLIC PARTICIPATION

Strategic Objectives: To enhance good governance and public participation

No	Programme	Key performance indicator	Indicator Formula	Original Budget R000's	Audited baseline 2023/24	Annual targets	2025/2026					
							1st Qtr.	2nd Qtr.	3rd Qtr.	4th Qtr.	Evidence	Directorate
GG 01	Community meetings	Number of ward community meetings reports submitted to council	Simple count of number	n/a	New	4 ward community meetings reports submitted to council by 30 June 2026	1 ward community meetings reports submitted to council by 30 Sept 2025	2 ward community meetings reports submitted to council by 31 Dec 2025	3 ward community meetings reports submitted to council by 31 March 2026	4 ward community meetings reports submitted to council by 30 June 2026	Ward community meetings report and Council resolution	Executive support
GG 02	Ward committee	Number of ward committee reports submitted to council	Simple count of number	n/a	3	4 ward reports submitted to council by 30 June 2026	1 ward reports submitted to council by 30 Sept 2025	2 ward reports submitted to council by 31 Dec 2025	3 ward reports submitted to council by 31 March 2026	4 ward reports submitted to council by 30 June 2026	Ward committee report Council resolution	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 2026	1 ordinary council meetings held by 30 Sept 2025	2 ordinary council meetings held by 31 Dec 2025	3 ordinary council meetings held by 31 March 2026	4 ordinary council meetings held by 30 June 2026	Notice of the meeting and Attendance register	Executive support

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