



**ELIAS MOTSOALEDI**

LOCAL MUNICIPALITY

**DRAFT 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:

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

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

**TABLE SB 12: ADJUSTED BUDGET - MONTHLY REVENUE AND EXPENDITURE (MUNICIPAL VOTE)**

Description	Ref	2025/26												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2025/26	Budget Year 2026/27	Budget Year 2027/28
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted	Adjusted	Adjusted	Adjusted	Adjusted	Adjusted	Adjusted
<b>R thousands</b>																
<b>Revenue by Vote</b>																
Vote 1 - Executive & Council		18 786	-	-	-	-	13 035	-	-	7 508	-	-	-	46 493	38 243	36 229
Vote 2 - Municipal Manager		21 770	-	-	-	-	18 472	-	-	9 866	-	-	-	41 927	51 966	57 759
Vote 3 - Budget & Treasury		28 255	8 185	7 937	8 256	8 045	31 165	7 723	1	8 252	8 402	7 667	7 402	153 700	145 426	146 018
Vote 4 - Corporate Services		22 574	-	-	-	261	13 369	-	-	6 369	168	2	(9)	36 267	34 609	38 869
Vote 5 - Community Services		30 881	4 645	4 417	4 416	4 211	70 332	3 924	586	27 276	16 591	19 178	13 557	210 118	218 669	235 813
Vote 6 - Technical Services		62 657	14 899	26 401	14 771	26 037	55 523	11 723	1 230	80 522	24 235	35 850	41 130	442 837	361 037	381 555
Vote 7 - Developmental Planning		8 067	501	689	579	531	5 014	554	34	3 692	397	271	235	19 047	14 258	16 386
Vote 8 - Executive Support		8 836	-	-	-	-	7 131	-	-	7 728	-	-	-	18 298	16 208	16 952
Vote 9 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>		<b>201 825</b>	<b>28 230</b>	<b>39 444</b>	<b>28 022</b>	<b>39 086</b>	<b>214 042</b>	<b>23 923</b>	<b>1 851</b>	<b>151 213</b>	<b>49 793</b>	<b>62 908</b>	<b>62 316</b>	<b>968 687</b>	<b>880 416</b>	<b>929 582</b>
<b>Expenditure by Vote</b>																
Vote 1 - Executive & Council		(3 727)	(2 451)	(2 419)	(3 085)	(3 492)	(2 777)	(2 757)	-	3 265	2 802	3 207	3 456	41 449	45 411	47 409
Vote 2 - Municipal Manager		(2 887)	(4 497)	(5 051)	(4 860)	(6 377)	(6 800)	(4 222)	-	4 184	6 242	4 086	4 494	55 816	54 002	54 645
Vote 3 - Budget & Treasury		(8 991)	(14 836)	(5 146)	(7 229)	(6 380)	(26 991)	(5 378)	(459)	12 779	14 540	11 029	12 064	112 516	88 876	92 555
Vote 4 - Corporate Services		(2 210)	(3 827)	(2 188)	(2 730)	(2 488)	(2 190)	(4 634)	(118)	2 055	1 747	2 114	4 333	39 963	48 176	50 280
Vote 5 - Community Services		(9 056)	(9 806)	(10 503)	(10 014)	(10 983)	(32 163)	(9 629)	(42)	15 927	18 793	17 205	16 252	200 988	202 654	206 319
Vote 6 - Technical Services		(9 635)	(24 423)	(24 118)	(26 809)	(20 778)	(18 485)	(23 390)	(569)	16 539	35 505	18 947	50 713	324 658	302 920	327 032
Vote 7 - Developmental Planning		(1 215)	(1 438)	(1 174)	(1 291)	(1 229)	(2 864)	(1 675)	-	1 701	1 486	1 682	1 674	20 187	19 857	20 684
Vote 8 - Executive Support		(2 705)	(2 046)	(2 452)	(2 162)	(2 123)	(3 496)	(2 092)	-	2 926	2 596	2 918	3 026	27 681	23 039	23 971
Vote 9 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>		<b>(40 426)</b>	<b>(63 324)</b>	<b>(53 053)</b>	<b>(58 179)</b>	<b>(53 850)</b>	<b>(95 767)</b>	<b>(53 776)</b>	<b>(1 189)</b>	<b>59 377</b>	<b>83 711</b>	<b>61 187</b>	<b>96 011</b>	<b>823 257</b>	<b>784 935</b>	<b>822 896</b>
<b>Surplus/ (Deficit)</b>		<b>242 251</b>	<b>91 554</b>	<b>92 497</b>	<b>86 201</b>	<b>92 937</b>	<b>309 809</b>	<b>77 699</b>	<b>3 040</b>	<b>91 836</b>	<b>(33 918)</b>	<b>1 781</b>	<b>(33 695)</b>	<b>145 429</b>	<b>95 481</b>	<b>106 686</b>

**TABLE SB 13: ADJUSTED BUDGET- MONTHLY REVENUE AND EXPENDITURE (FUNCTIONAL CLASSIFICATION)**

Description - Standard classification	Ref	2025/26												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2025/26	Budget Year 2026/27	Budget Year 2027/28
R thousands		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
<b>Revenue - Functional</b>																
<b>Governance and administration</b>		108 300	8 185	7 937	8 256	8 307	89 754	7 723	1	39 220	8 570	7 669	19 807	313 729	298 440	308 392
Executive and council		22 023	-	-	-	-	15 012	-	-	7 997	-	-	-	51 149	43 089	40 175
Finance and administration		78 762	8 185	7 937	8 256	8 307	68 321	7 723	1	28 221	8 570	7 669	7 394	248 419	235 818	245 641
Internal audit		7 516	-	-	-	-	6 421	-	-	3 002	-	-	-	14 161	19 533	22 577
<b>Community and public safety</b>		14 156	9	1	4	13	9 179	2	16	3 678	(1)	4	(3 014)	24 045	22 094	25 306
Community and social services		4 921	9	2	4	13	3 855	2	0	2 733	4	6	7	10 488	9 836	10 938
Sport and recreation		9 235	-	-	-	-	5 324	-	14	945	(6)	(1)	0	13 558	12 258	14 367
Public safety		-	-	(2)	-	-	-	-	2	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		46 034	5 271	8 789	5 290	11 238	77 013	3 199	604	75 730	26 928	33 985	62 803	356 884	299 375	311 382
Planning and development		11 370	501	689	579	531	7 696	554	34	7 272	397	271	235	27 298	24 478	28 054
Road transport		34 345	4 770	8 100	4 711	10 706	69 033	2 645	570	68 044	26 531	33 714	33 489	328 754	274 111	282 482
Environmental protection		320	-	-	-	-	284	-	-	415	-	-	-	832	786	846
<b>Trading services</b>		33 334	14 765	22 717	14 473	19 529	38 096	13 000	1 230	32 585	14 297	21 309	48 693	274 028	260 508	284 502
Energy sources		22 986	13 361	21 353	13 043	18 130	29 438	11 627	1 230	24 645	11 599	18 120	17 771	226 977	206 030	228 230
Water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste management		10 348	1 404	1 365	1 429	1 399	8 658	1 373	-	7 940	2 698	3 190	3 420	47 051	54 478	56 272
<b>Other</b>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Functional</b>		<b>201 825</b>	<b>28 230</b>	<b>39 444</b>	<b>28 022</b>	<b>39 086</b>	<b>214 042</b>	<b>23 923</b>	<b>1 851</b>	<b>151 213</b>	<b>49 793</b>	<b>62 968</b>	<b>128 290</b>	<b>968 687</b>	<b>880 416</b>	<b>929 582</b>
<b>Expenditure - Functional</b>																
<b>Governance and administration</b>		22 282	30 852	18 189	22 799	23 246	44 086	23 802	603	28 058	31 137	27 221	39 377	311 653	291 434	299 544
Executive and council		4 506	3 474	3 097	3 671	4 339	3 618	4 433	-	3 946	4 202	3 750	4 821	51 349	55 506	57 943
Finance and administration		17 347	26 639	13 501	17 165	16 351	37 124	18 855	603	23 004	24 989	22 473	22 609	243 615	221 610	226 660
Internal audit		429	738	1 591	1 964	2 556	3 344	514	-	1 107	1 946	998	864	16 688	14 318	14 941
<b>Community and public safety</b>		4 360	3 882	4 727	2 921	3 138	5 276	2 027	26	3 082	4 453	3 506	2 854	40 253	37 897	39 421
Community and social services		791	628	730	605	730	1 022	594	-	(296)	(1 150)	171	664	8 641	17 900	18 685
Sport and recreation		1 887	1 559	2 305	2 302	2 394	4 252	1 433	26	2 361	4 091	2 565	2 578	26 390	19 742	20 469
Public safety		1 682	1 695	1 692	14	14	2	-	-	1 017	1 512	770	517	5 221	255	266
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		8 089	9 296	10 974	14 140	10 973	33 513	11 186	560	3 553	21 144	5 149	84 597	213 174	224 337	229 045
Planning and development		1 694	1 928	1 691	1 777	1 981	3 713	2 163	-	2 197	2 082	2 194	2 167	26 984	27 206	28 353
Road transport		6 395	7 368	9 284	12 363	8 965	29 800	9 023	560	1 499	19 232	3 045	34 862	186 076	195 792	199 296
Environmental protection		-	-	-	-	28	-	-	-	(144)	(170)	(90)	(7)	114	1 338	1 396
<b>Trading services</b>		5 695	19 294	19 163	18 319	16 493	12 892	16 760	-	24 684	26 977	25 311	72 590	258 177	231 268	254 887
Energy sources		2 087	15 431	15 584	14 688	12 190	8 568	12 313	-	19 942	20 333	20 596	23 667	203 913	181 703	203 146
Water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste management		3 608	3 863	3 579	3 632	4 303	4 324	4 447	-	4 743	6 644	4 716	3 269	54 265	49 564	51 741
<b>Other</b>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditure - Functional</b>		<b>40 426</b>	<b>63 324</b>	<b>53 053</b>	<b>58 179</b>	<b>53 850</b>	<b>95 767</b>	<b>53 776</b>	<b>1 189</b>	<b>59 377</b>	<b>83 711</b>	<b>61 187</b>	<b>199 419</b>	<b>823 257</b>	<b>784 935</b>	<b>822 896</b>
<b>Surplus/ (Deficit) 1.</b>		<b>161 398</b>	<b>(35 094)</b>	<b>(13 609)</b>	<b>(30 157)</b>	<b>(14 764)</b>	<b>118 275</b>	<b>(29 852)</b>	<b>662</b>	<b>91 836</b>	<b>(33 918)</b>	<b>1 781</b>	<b>(71 129)</b>	<b>145 429</b>	<b>95 481</b>	<b>106 686</b>

**TABLE SB 14: ADJUSTED BUDGET- MONTHLY REVENUE AND EXPENDITURE**

Description	Ref	2025/26												Medium Term Revenue and Expenditure Framework		
		July	August	Sept	October	November	December	January	February	March	April	May	June	Budget Year 2025/26	Budget Year 2026/27	Budget Year 2027/28
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
<b>R thousands</b>																
<b>Revenue By Source</b>																
<b>Exchange Revenue</b>																
Service charges - Electricity		13 977	13 268	13 936	12 977	14 047	18 241	11 583	245	16 831	11 048	17 762	17 476	173 733	172 258	179 835
Service charges - Water		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management		1 117	1 109	1 058	1 128	1 096	1 097	1 095	-	1 790	1 599	1 963	2 018	21 862	22 863	23 705
Sale of Goods and Rendering of Services		114	169	140	112	132	65	125	41	108	86	119	133	1 652	1 984	2 071
Agency services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables		344	368	335	350	344	316	321	-	1 044	1 506	1 463	1 580	4 853	2 959	3 089
Interest earned from Current and Non Current Assets		810	1 198	955	768	509	755	798	-	1 046	1 291	923	795	9 110	6 963	7 269
Dividends		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		88	99	70	56	143	90	95	-	112	149	133	172	1 467	1 534	1 602
Licence and permits		576	575	756	664	447	523	520	(26)	576	576	576	576	6 916	7 234	7 553
Special Rating Levies		-	-	-	-	-	-	-	-	-	-	-	-	5	786	821
Operational Revenue		-	0	-	1	-	2	1	14	(108)	(176)	(63)	(32)	5	786	821
<b>Non-Exchange Revenue</b>																
Property rates		5 421	5 411	5 421	5 417	5 469	5 429	5 431	-	(7 532)	5 858	5 569	5 469	65 527	65 987	68 890
Surcharges and Taxes		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		2 755	2 676	2 508	2 428	2 429	49 409	2 097	592	13 132	13 693	15 598	9 690	125 975	128 368	140 057
Licences or permits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational		157 102	494	476	990	1 191	125 863	436	-	105 417	4 854	6 432	3 736	402 208	376 589	393 576
Interest		1 396	1 423	1 441	1 454	1 474	1 393	1 420	(0)	1 366	1 479	1 309	1 252	19 442	14 292	14 921
Fuel Levy		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		-	-	-	7	-	-	-	-	-	-	-	-	-	-	-
Other Gains		-	-	-	-	-	-	-	-	-	(1)	-	-	(2)	(2)	(2)
Discontinued Operations		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue</b>		<b>16 891</b>	<b>16 617</b>	<b>17 120</b>	<b>15 943</b>	<b>16 586</b>	<b>21 024</b>	<b>14 414</b>	<b>233</b>	<b>21 291</b>	<b>15 993</b>	<b>22 757</b>	<b>22 585</b>	<b>832 753</b>	<b>802 603</b>	<b>844 208</b>
<b>Expenditure By Type</b>																
Employee related costs		17 619	17 690	17 470	17 069	16 619	27 420	20 718	-	20 620	20 979	18 169	18 754	221 967	215 656	224 831
Remuneration of councillors		2 282	2 282	2 282	2 282	2 282	2 342	2 282	-	2 200	1 985	2 272	2 333	28 914	32 391	33 816
Bulk purchases - electricity		738	14 293	14 009	13 056	10 673	11 694	11 236	-	13 438	13 062	12 990	12 784	153 296	161 301	181 851
Inventory consumed		917	2 080	1 855	2 087	1 757	2 708	1 138	133	1 599	2 173	2 775	2 863	26 435	27 264	28 517
Debt impairment		-	-	-	-	-	12 786	-	-	9 324	8 932	8 588	8 182	95 612	92 711	91 790
Depreciation and amortisation		5 017	4 952	4 841	5 004	4 848	5 006	5 014	463	(9 359)	8 753	(5 971)	23 196	62 562	67 273	70 233
Interest		-	173	-	-	272	221	535	-	(381)	493	(492)	(455)	3 142	4 913	2 513
Contracted services		5 853	13 716	7 895	10 755	8 960	7 296	2 412	382	10 293	12 040	12 842	14 118	115 048	95 460	97 551
Transfers and subsidies		629	759	751	1 111	1 387	629	869	114	520	287	220	2 602	11 054	14 273	14 901
Irrecoverable debts written off		53	85	246	175	(465)	19 626	202	50	4 078	5 331	2 944	2 937	20 370	712	743
Operational costs		7 319	7 295	3 702	7 639	7 517	6 040	9 368	48	7 045	9 672	6 848	8 692	84 812	72 935	76 100
Losses on disposal of Assets		-	-	-	-	-	-	-	-	-	2	-	5	44	46	48
Other Losses		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>		<b>40 426</b>	<b>63 324</b>	<b>53 953</b>	<b>58 179</b>	<b>53 850</b>	<b>95 767</b>	<b>53 776</b>	<b>1 189</b>	<b>59 377</b>	<b>83 711</b>	<b>61 187</b>	<b>96 011</b>	<b>823 257</b>	<b>784 935</b>	<b>822 896</b>
<b>Surplus/(Deficit)</b>		<b>(23 535)</b>	<b>(46 707)</b>	<b>(35 933)</b>	<b>(42 236)</b>	<b>(37 264)</b>	<b>(74 743)</b>	<b>(39 361)</b>	<b>(956)</b>	<b>(38 086)</b>	<b>(67 718)</b>	<b>(38 430)</b>	<b>(73 426)</b>	<b>9 496</b>	<b>17 668</b>	<b>21 312</b>
Transfers and subsidies - capital (monetary allocations)		18 146	1 440	12 339	1 671	11 804	10 859	-	985	17 431	7 830	11 184	19 450	135 938	78 600	86 195
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>(5 389)</b>	<b>(45 267)</b>	<b>(23 594)</b>	<b>(40 565)</b>	<b>(25 459)</b>	<b>(63 884)</b>	<b>(39 361)</b>	<b>29</b>	<b>(20 654)</b>	<b>(59 888)</b>	<b>(27 246)</b>	<b>(53 976)</b>	<b>145 434</b>	<b>96 268</b>	<b>107 507</b>

**TABLE SB 15: ADJUSTED BUDGET – MONTHLY CASH FLOW**

Monthly cash flows	Ref	2025/26												Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2023/24	Budget Year 2026/27	Budget Year 2027/28	
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	
<b>R thousands</b>																	
<b>Cash Receipts By Source</b>	1																
Property rates		12 506	12 784	17 502	13 127	19 820	14 466	20 443	2 764	10 235	10 242	10 183	10 039	52 243	53 066	54 392	
Service charges - electricity revenue		–	–	–	–	–	–	–	–	–	–	–	–	156 009	175 561	179 967	
Service charges - water revenue		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	
Service charges - sanitation revenue		731	564	691	780	814	672	722	222	1 610	1 619	1 654	1 698	–	–	–	
Service charges - refuse		–	–	–	–	–	–	–	–	–	–	–	–	11 207	6 415	6 577	
Rental of facilities and equipment		810	1 198	955	768	509	755	670	–	932	1 178	810	682	1 467	1 534	1 602	
Interest earned - external investments		–	–	–	–	–	–	–	–	–	–	–	–	7 750	5 540	5 784	
Interest earned - outstanding debtors		–	–	–	–	–	–	–	–	–	–	–	–	7 499	3 930	4 028	
Dividends received		2 818	2 858	2 426	2 475	2 559	2 094	2 130	625	3 381	3 551	3 623	2 904	–	–	–	
Fines, penalties and forfeits		–	–	–	–	–	–	–	–	576	576	576	576	18 654	8 183	8 917	
Licences and permits		–	–	–	–	–	–	–	–	–	–	–	–	6 916	7 234	7 553	
Agency services		156 679	3 545	–	120	1 311	125 296	–	922	136 402	(4 057)	(4 057)	(4 057)	–	–	–	
Transfers and Subsidies - Operational		9 628	(8 794)	101	1 805	(120)	(517)	(241)	209	(0)	(90)	56	101	402 280	376 589	393 576	
Other revenue		–	–	–	–	–	–	–	–	–	–	–	–	1 657	2 770	2 892	
<b>Cash Receipts by Source</b>		<b>183 172</b>	<b>12 155</b>	<b>21 675</b>	<b>19 075</b>	<b>24 892</b>	<b>142 766</b>	<b>23 725</b>	<b>4 741</b>	<b>153 136</b>	<b>13 019</b>	<b>12 845</b>	<b>11 943</b>	<b>665 682</b>	<b>640 823</b>	<b>665 289</b>	
<b>Other Cash Flows by Source</b>																	
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		–	–	–	–	–	–	–	–	–	–	(179)	–	135 939	78 600	86 195	
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)		–	–	1 607	–	–	–	–	–	(8 705)	(8 705)	(8 705)	(8 705)	–	–	–	
Proceeds on Disposal of Fixed and Intangible Assets		–	–	–	–	–	–	–	–	–	–	–	–	–	78 256	100 365	
Short term loans		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	
Borrowing long term/refinancing		–	–	–	–	–	–	–	–	24	24	24	24	–	–	–	
Increase (decrease) in consumer deposits		–	–	–	–	–	–	–	–	–	–	–	–	146	153	157	
VAT Receivables		–	–	–	–	–	–	–	–	113	113	113	113	–	–	–	
Decrease (increase) in non-current receivables		–	–	–	–	–	–	–	–	–	–	–	–	1 360	1 422	1 485	
Decrease (increase) in non-current investments		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	
<b>Total Cash Receipts by Source</b>		<b>183 172</b>	<b>12 155</b>	<b>23 281</b>	<b>19 075</b>	<b>24 892</b>	<b>142 766</b>	<b>23 725</b>	<b>4 741</b>	<b>144 455</b>	<b>4 339</b>	<b>3 985</b>	<b>3 262</b>	<b>803 127</b>	<b>799 254</b>	<b>853 490</b>	
<b>Cash Payments by Type</b>																	
Employee related costs		–	–	–	–	–	–	–	–	2 168	2 168	2 168	2 168	218 794	207 906	213 270	
Remuneration of councillors		–	–	–	–	–	–	–	–	(67)	(67)	(67)	(67)	28 904	32 360	33 169	
Finance charges		–	–	–	–	–	–	–	–	12 556	12 556	12 556	12 556	3 142	4 913	2 513	
Bulk purchases - Electricity	2	530	1 168	1 251	4 242	2 143	5 352	2 057	26	(691)	(691)	(691)	(691)	153 295	174 938	197 226	
Acquisitions - water & other inventory	3	–	–	–	–	–	–	–	–	–	–	–	–	15 044	33 140	33 969	
Contracted services		–	–	–	–	–	–	–	–	–	–	–	–	114 739	70 768	72 563	
Transfers and grants - other municipalities		–	–	–	–	–	–	–	–	724	849	724	(151)	–	–	–	
Transfers and grants - other		22 320	22 887	18 979	18 929	19 617	19 916	19 589	32	8 162	8 162	8 162	8 182	11 054	14 273	14 901	
Other expenditure		–	–	–	–	–	–	–	–	–	–	–	–	82 782	67 770	69 661	
<b>Cash Payments by Type</b>		<b>29 667</b>	<b>39 174</b>	<b>28 751</b>	<b>31 899</b>	<b>34 738</b>	<b>33 148</b>	<b>26 982</b>	<b>497</b>	<b>37 897</b>	<b>38 022</b>	<b>37 897</b>	<b>37 042</b>	<b>627 754</b>	<b>606 067</b>	<b>637 271</b>	
<b>Other Cash Flows/Payments by Type</b>																	
Capital assets		–	316	–	–	383	435	1 072	–	149	149	149	149	119 486	70 928	77 772	
Repayment of borrowing		1 782	1 222	–	–	–	4 717	–	–	1 419	(2 712)	1 419	1 419	6 068	10 875	27 241	
Other Cash Flows/Payments		–	–	–	–	–	–	–	–	–	–	–	–	14 045	21 746	25 960	
<b>Total Cash Payments by Type</b>		<b>31 449</b>	<b>40 712</b>	<b>28 751</b>	<b>31 899</b>	<b>35 121</b>	<b>38 300</b>	<b>28 054</b>	<b>497</b>	<b>39 465</b>	<b>35 459</b>	<b>39 465</b>	<b>38 610</b>	<b>767 353</b>	<b>709 616</b>	<b>768 243</b>	
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>		<b>151 723</b>	<b>(28 557)</b>	<b>(5 469)</b>	<b>(12 824)</b>	<b>(10 229)</b>	<b>104 465</b>	<b>(4 329)</b>	<b>4 244</b>	<b>104 990</b>	<b>(31 120)</b>	<b>(35 480)</b>	<b>(35 348)</b>	<b>35 774</b>	<b>89 638</b>	<b>85 247</b>	
Cash/cash equivalents at the month/year beginning:		64 908	216 631	188 074	182 605	169 781	159 552	264 017	259 688	263 932	368 922	337 802	302 322	20 857	118 321	195 031	
Cash/cash equivalents at the month/year end:		216 631	188 074	182 605	169 781	159 552	264 017	259 688	263 932	368 922	337 802	302 322	266 974	56 631	207 959	280 278	

**TABLE SB 16: ADJUSTED BUDGET – MONTHLY CAPITAL EXPENDITURE (MUNICIPAL VOTE)**

Description - Municipal Vote	Ref	2025/26												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2025/26	Budget Year 2026/27	Budget Year 2027/28
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
<b>R thousands</b>																
<b>Multi-year expenditure appropriation</b>	1															
Vote 1 - Executive & Council		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Municipal Manager		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Budget & Treasury		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 4 - Corporate Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 5 - Community Services		-	-	-	-	-	695	-	-	128	-	-	-	696	-	-
Vote 6 - Technical Services		15 402	1 252	10 457	1 755	9 982	9 918	219	29	5 111	478	5 588	1 819	69 200	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 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Capital Multi-year expenditure sub-total</b>	3	15 402	1 252	10 457	1 755	9 982	10 613	219	29	5 239	478	5 588	1 819	69 896	75 185	82 758
<b>Single-year expenditure appropriation</b>																
Vote 1 - Executive & Council		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Municipal Manager		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Budget & Treasury		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 4 - Corporate Services		-	478	170	10	-	396	-	-	-	90	101	-	1 304	957	1 892
Vote 5 - Community Services		-	-	-	-	-	213	-	-	224	27	203	51	976	3 000	3 000
Vote 6 - Technical Services		4 703	-	25	119	286	59	631	94	8 549	8 152	8 119	14 602	70 480	676	829
Vote 7 - Developmental Planning		-	-	-	-	-	-	-	-	-	-	-	-	(43 526)	(78 256)	(100 365)
Vote 8 - Executive Support		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 9 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Capital single-year expenditure sub-total</b>	3	4 703	478	195	129	286	668	631	94	8 773	8 269	8 424	14 653	29 234	(73 624)	(94 644)
<b>Total Capital Expenditure</b>	2	20 105	1 730	10 652	1 885	10 268	11 281	850	123	14 012	8 747	14 012	16 471	99 130	1 561	(11 887)

**TABLE SB 17: ADJUSTED BUDGET- MONTHLY CAPITAL EXPENDITURE (FUNCTIONAL CLASSIFICATION)**

Description	Ref	2025/26												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2025/26	Budget Year 2026/27	Budget Year 2027/28
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
<b>R thousands</b>																
<b>Capital Expenditure - Functional</b>																
<i>Governance and administration</i>		4 703	478	170	10	-	396	-	-	-	90	101	(4 644)	1 304	957	1 892
Executive and council		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration		4 703	478	170	10	-	396	-	-	-	90	101	-	1 304	957	1 892
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		-	-	-	-	-	821	-	-	148	-	68	(167)	870	-	-
Community and social services		-	-	-	-	-	695	-	-	128	-	-	-	696	-	-
Sport and recreation		-	-	-	-	-	126	-	-	20	-	68	-	174	-	-
Public safety		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		15 402	1 252	4 383	1 573	6 553	6 515	-	94	14 693	10 591	13 264	8 925	83 242	(11 113)	(29 925)
Planning and development		-	-	-	-	-	-	-	-	-	-	-	-	(43 526)	(78 256)	(100 365)
Road transport		15 402	1 252	4 383	1 573	6 553	6 515	-	94	14 693	10 591	13 264	19 280	126 769	67 143	70 440
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Trading services</i>		-	-	6 100	302	3 715	3 549	850	29	(828)	(1 933)	579	1 351	13 713	11 718	16 147
Energy sources		-	-	6 100	302	3 715	3 463	850	29	(1 033)	(1 961)	443	(2 860)	12 911	8 718	13 147
Water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	87	-	-	204	27	135	51	802	3 000	3 000
<i>Other</i>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Functional</b>		<b>20 105</b>	<b>1 730</b>	<b>10 652</b>	<b>1 885</b>	<b>10 268</b>	<b>11 281</b>	<b>850</b>	<b>123</b>	<b>14 012</b>	<b>8 747</b>	<b>14 012</b>	<b>5 466</b>	<b>99 130</b>	<b>1 561</b>	<b>(11 887)</b>

**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					Director ate
							1st Qtr.	2nd Qtr.	3rd Qtr.	4th Qtr.	Evidence	
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	Develop ment planning

No	Program me	Key performance indicator	Indicator Formula	Original Budget R000's	Audited baseline 2024/25	Annual target	2026/2027					Director ate
							1st Qtr.	2nd Qtr.	3rd Qtr.	4th Qtr.	Evidence	
											Q4 approved township register	
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 approved 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	Develop ment 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 Dec 2026	n/a	185 site boundaries identified at Game Farm Extension 45 by 31 Dec 2026	n/a	n/a	Q2 beacon certificate of 185 sites identified	developm ent planning

**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					Directorate
							1st Qtr.	2nd Qtr.	3rd Qtr.	4th Qtr.	Evidence	
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 Sept 2026	100% of performance agreements signed by all staff by 30 Sept 2026	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	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

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	
			municipal policies									
ID04	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
ID05	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
ID06	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

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	
ID07	ICT	Number of ICT steering committee held	Simple count of number	n/a	New	3 ICT steering committee held by 30 June 2027	n/a	1 ICT steering committee held by 31 Dec 2026	3 ICT steering committee held by 31 March 2027	3 ICT steering committee held by 30 June 2027	Minutes and attendance register	Corporate Services

### 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					Director ate
							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 (CWP) by 30 Sept 2026	750 work opportunities created through Community Work Programme (CWP) by 30 Sept 2026	n/a	n/a	n/a	List of appointees	Development Planning

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 03	EPWP	Number of job opportunities created through infrastructure projects	Simple count of number	n/a	241	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 days taken to finalize business license applications by 30 June 2027	30 days taken to finalize business license applications by 30 Sept 2026	30 days taken to finalize business license applications by 31 Dec 2026	30 days taken to finalize business license applications by 31 March 2027	30 days taken to finalize business license applications by 30 June 2027	business licenses application register	Development planning
LED 06	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 by 31 March 2027	approved reviewed LED strategy by 30 June 2027	Q1 terms of reference  Q2 appointment letter Q3 draft LED strategy	Development planning

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	
											Q4 council resolution and LED strategy	
LED 07	SMME	number of SMME's funded by municipality	simple count of number	R869 565	100%	22 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	n/a	22 SMME's funded by municipality by 30 June 2027	Q1 Copy of Advert Q2 Assessment report Q3 n/a Q4 Funding register and proof of purchase	Development planning

**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					Directorate
							1st Qtr.	2nd Qtr.	3rd Qtr.	4th Qtr.	Evidence	
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 households' connections applications received and addressed in municipal licenced area by 30 Sept 2026	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	Application register and proof of installation	Infrastructure
BS 02	Electrical services	% of unplanned outages restored	Number of unplanned outages restored / Total number of unplanned outages occurred	n/a	New	100% of unplanned outages restored by 30 June 2027	100% of unplanned outages restored by 30 Sept 2026	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

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	
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 30 Sept 2026	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	Electrical services	% of electricity losses from bulk supply	Reading Variance between Municipal and Eskom /Eskom Readings	n/a	New	Maximum of 10% electricity losses from bulk supply by 30 June 2027	Maximum of 10% electricity losses from bulk supply by 30 Sept 2026	Maximum of 10% electricity losses from bulk supply by 31 Dec 2026	Maximum of 10% electricity losses from bulk supply by 31 March 2027	Maximum of 10% electricity losses from bulk supply by 30 June 2027	Monthly Bulk readings from the supply points	Infrastructure
BS 06	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	n/a	5 KMs of new municipal road built by 30 June 2027 (multi-year)	Q1-3: N/A Q4: Progress reports	Infrastructure

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	
BS 07	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	n/a	1 cell constructed at Groblersdal landfill site by 30 June 2027	Q1-3: N/A Q4: Progress reports	infrastructure
BS 08	outdoor equipment	Number of combi courts and outdoor gym constructed	number	R1 200 000	new	6 combi courts and outdoor gym constructed 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	6 combi courts and outdoor gym completed by 30 June 2027	Q1 Business plan Q2 Advert copy and appointment letter Q3 progress report Q4 completion certificates	infrastructure
BS 09	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	infrastructure

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	
											Q4 design report	
BS 11	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/Elandsdoorn 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/Elandsdoorn sport stadium by 30 June 2027	Q1 appointment letter and inception report Q2 detailed design report Q3 copy of advert and appointment letter Q4 progress report	Infrastructure
BS 12	Roads	% of potholes complains received and attended too	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 30 Sept 2026	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	pothole register	Infrastructure

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.			
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 2027	100% of skip collections done in rural areas by 30 Sept 2026	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 14	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	12 roadblocks conducted within EMLM jurisdiction by 30 Sept 2026	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	
BS 15	Waste management	Waste removal in Groblersdal Hlogotlou Roosenekaal Motetema Elansdoorn	Simple count of number	R14 881 240	Groblersdal x102 Hlogotlou x103 Roosenekaal x104 Motetema x 52	waste removal in Groblersdal X 104 Hlogotlou X 101 Roosenekaal X102 Motetema X51 Elansdoorn X 49 by 30 June 2027	waste removal in Groblersdal 26x Hlogotlou X 27 Roosenekaal X 24 Motetema x13 Elansdoorn X 12 by 30 Sept 2026	waste removal in Groblersdal x 53 Hlogotlou X 52 Roosenekaal X 51 Motetema x26 Elansdoorn X 25 by 31 Dec 2026	waste removal in Groblersdal X 78 Hlogotlou X76 Roosenekaal X 76 Motetema X39 Elansdoorn X 36 by 31 March 2027	waste removal in Groblersdal X 104 Hlogotlou X 101 Roosenekaal X102 Motetema X51 Elansdoorn X 49	Waste removal reports. Copy of Logbook	Community services	

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	
										by 30 June 2027		

## 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 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 2027	2% of total municipal operating expenditure spent on contracted services physically residing within the municipal area by 30 Sept 2026	5% of total municipal operating expenditure spent on contracted services physically residing within the municipal area by 31 Dec 2026	7% of total municipal operating expenditure spent on contracted services physically residing within the municipal area by 31 March 2027	9% of total municipal operating expenditure spent on contracted services physically residing within the municipal area by 30 June 2027	list of Orders issued	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 days from the point of advertising the tender to date of issuing of final award by 30 June 2027	90 days from the point of advertising the tender to date of issuing of final award by 30 Sept 2026	90 days from the point of advertising the tender to date of issuing of final award by 31 Dec 2026	90 days from the point of advertising the tender to date of issuing of final award by 31 March 2027	90 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	

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 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 30 September 2026	100% of municipal payments made to service providers within 30 days of invoice submission by 31 December 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 (ratio) by 30 June 2027	95% Revenue Collection rate (ratio) by 30 Sept 2026	95% Revenue Collection rate (ratio) by 31 Dec 2026	95% Revenue Collection rate (ratio) by 31 March 2027	95% Revenue Collection rate (ratio) by 30 June 2027	payment report	Budget and Treasury

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	Mscosa	Number of Mscosa meetings held	Simple count of number	n/a	New	12 Mscosa meetings held by 30 June 2027	3 Mscosa meetings held by 30 Sept 2026	6 Mscosa meetings held by 31 Dec 2026	9 Mscosa meetings held by 31 March 2027	12 Mscosa meetings held by 30 June 2027	Minutes and attendance register	Budget and Treasury
FV 06	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 07	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

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 08	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

**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					Evidence	Director ate
							1st Qtr.	2nd Qtr.	3rd Qtr.	4th Qtr.			
GG 01	Communit y 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	Executiv e 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.	Executiv e 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	Executiv e support	

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

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	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		n/a	draft media relations and procedure guideline policy	approved media relations and procedure guideline policy	n/a	Q2 draft media relation Q3 approved medial re	Exe
GG 10	Risk management	% of employees who have declared their financial interest	Number of people declared their financial interest / total	n/a	100	100% of Employees who declared their financial interest by	100% of Employees who declared their financial interest by 30 Sept 2026	n/a	n/a	n/a	Financial Declaration register	All departments

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	
			number of employees			30 Sept 2026						
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 31 March 2027	100% of councillors who have declared their financial interest by 30 Sept 2026	n/a	100% of councillors who have declared their financial interest by 31 March 2027	n/a	Declaration register	Municipal manager
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	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	n/a	1 Operational risk register developed by 30 June 2027	Operational Risk register	Municipal Manager

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 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
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	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

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	
			findings issued									
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	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 31 March 2027	100% of Internal audit findings resolved by 30 June 2027	Internal audit action plan	All departments

**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**

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**DATE**

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**M.D TLADI**  
**MAYOR**

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**DATE**