



**ELIAS MOTSOALEDI**

LOCAL MUNICIPALITY

**REVISED 2025/2026 SERVICE DELIVERY AND BUDGET  
IMPLEMENTATION PLAN  
(SDBIP) TOP LAYER**

M.D.P

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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.

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## 2. VISION, MISSION AND VALUES

The Vision of Elias Motsoaledi Local Municipality is:

“The 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 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

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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:
<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

*M.D.*  
*5/2/17*

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	Adjusted	Adjusted	Adjusted	Adjusted	Adjusted	Adjusted	Adjusted						
<b>Revenue by Vote</b>																
Vote 1 - Executive & Council		18 786	-	-	-	-	13 035	-	7 508	-	-	-	-	46 453	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	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	586	27 276	16 591	19 178	13 557	210 118	218 669	235 813	
Vote 6 - Technical Services		62 657	14 889	26 401	14 771	26 037	11 723	1 230	80 822	24 235	35 850	41 130	442 837	361 037	381 555	
Vote 7 - Developmental Planning		8 067	501	689	579	531	5 014	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>151 213</b>	<b>49 793</b>	<b>62 988</b>	<b>62 316</b>	<b>968 667</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)	(4 850)	(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)	14 540	11 029	12 064	112 516	88 876	92 555	
Vote 4 - Corporate Services		(2 210)	(3 827)	(2 185)	(2 730)	(2 488)	(2 190)	(4 634)	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)	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)	16 639	35 505	18 947	50 713	324 658	302 920	327 032	
Vote 7 - Developmental Planning		(1 215)	(1 430)	(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>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>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>	

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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	
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget					
<b>R thousands</b>																	
<b>Revenue - Functional</b>																	
<i>Governance and administration</i>																	
Executive and council		108 300	8 185	7 937	8 256	8 307	89 754	7 723	39 220	8 570	7 669	19 807	313 729	298 440	308 392		
Finance and administration		22 023	-	7 937	-	-	15 012	-	7 997	-	-	-	51 149	43 089	40 175		
Internal audit		7 516	-	-	8 256	8 307	6 421	7 723	28 221	8 570	7 669	7 394	248 419	235 818	245 641		
<i>Community and public safety</i>																	
Community and social services		14 156	9	1	4	13	9 179	2	3 678	(1)	4	(3 014)	24 045	22 094	25 306		
Sport and recreation		4 921	9	2	4	13	3 855	2	2 733	4	6	7	10 488	9 836	10 938		
Public safety		9 235	-	-	-	-	5 324	-	945	(6)	(1)	0	13 558	12 258	14 367		
Housing		-	-	(2)	-	-	-	-	-	-	-	-	-	-	-		
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-		
<i>Economic and environmental services</i>																	
Planning and development		46 034	5 271	8 789	5 290	11 238	77 013	3 199	75 730	26 928	33 985	62 803	356 884	299 375	311 382		
Road transport		11 370	501	689	579	531	7 656	554	7 272	397	271	235	27 298	24 478	28 054		
Environmental protection		34 345	4 770	8 100	4 711	10 706	69 033	2 645	68 044	26 531	33 714	33 489	328 754	274 111	282 482		
<i>Trading services</i>																	
Energy sources		33 334	14 765	22 717	14 473	19 529	38 086	13 000	32 585	14 297	21 309	48 693	274 028	260 508	284 502		
Water management		22 986	13 361	21 353	13 043	18 130	29 438	11 627	24 645	11 599	18 120	17 771	226 977	206 030	228 230		
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		
<i>Other</i>																	
<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>151 213</b>	<b>49 793</b>	<b>62 968</b>	<b>128 230</b>	<b>968 687</b>	<b>880 416</b>	<b>929 582</b>		
<b>Expenditure - Functional</b>																	
<i>Governance and administration</i>																	
Executive and council		22 282	30 852	18 189	22 799	23 246	44 086	23 802	28 058	31 137	27 221	39 377	311 653	291 434	299 544		
Finance and administration		4 506	3 474	3 097	3 671	4 339	3 618	4 433	3 946	4 202	3 750	4 821	51 349	55 505	57 943		
Internal audit		17 347	26 639	13 501	17 165	16 351	37 124	18 955	23 004	24 989	22 473	22 609	243 615	221 610	226 660		
<i>Community and public safety</i>																	
Community and social services		4 360	3 882	4 727	2 921	3 138	5 276	2 027	3 082	4 453	3 506	2 854	40 253	37 897	39 421		
Sport and recreation		791	628	730	605	730	1 022	594	(296)	(1 150)	171	664	8 641	17 900	18 685		
Public safety		1 887	1 559	2 305	2 302	2 394	4 252	1 433	2 361	4 091	2 565	2 578	26 390	19 742	20 469		
Housing		1 682	1 695	1 692	14	14	2	1 017	1 017	1 512	770	517	5 221	255	266		
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-		
<i>Economic and environmental services</i>																	
Planning and development		8 089	9 206	10 974	14 140	10 973	33 513	11 186	3 553	21 144	5 149	84 597	213 174	224 337	229 045		
Road transport		1 694	1 928	1 691	1 777	1 981	3 713	2 163	2 197	2 082	2 187	2 187	26 984	27 208	28 353		
Environmental protection		6 356	7 368	9 284	12 363	8 965	29 800	9 023	1 499	19 232	3 045	34 862	186 076	195 792	199 296		
<i>Trading services</i>																	
Energy sources		-	-	-	-	28	(144)	(170)	(144)	(170)	(90)	(7)	114	1 336	1 396		
Water management		5 695	19 294	19 163	18 319	16 483	12 892	16 760	24 684	26 977	25 311	72 500	258 177	231 268	254 887		
Waste water management		2 087	15 431	15 584	14 688	12 190	8 568	12 313	19 942	20 333	20 555	23 667	203 913	181 703	203 146		
Waste management		3 608	3 663	3 579	3 632	4 303	4 324	4 447	4 743	6 644	4 716	3 269	54 265	49 564	51 741		
<i>Other</i>																	
<b>Total Expenditure - Functional</b>		<b>40 476</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>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>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>		

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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 Adjusted Budget	Budget Year 2026/27 Adjusted Budget	Budget Year 2027/28 Adjusted Budget	
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget					
<b>R thousands</b>																	
<u>Multi-year expenditure appropriation</u>	1																
Vote 1 - Executive & Council		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Municipal Manager		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Budget & Treasury		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 4 - Corporate Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 5 - Community Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 6 - Technical Services		15 402	1 252	10 457	1 755	9 982	9 918	695	219	29	5 111	128	478	5 588	1 819	696	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	696	75 185	82 758	
<u>Single-year expenditure appropriation</u>																	
Vote 1 - Executive & Council		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Municipal Manager		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Budget & Treasury		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 4 - Corporate Services		-	478	170	10	396	213	27	90	224	8 152	203	51	3 000	967	1 892	3 000
Vote 5 - Community Services		-	-	25	119	286	59	631	94	8 549	8 119	8 119	14 602	676	829	(100 365)	829
Vote 6 - Technical Services		4 703	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 7 - Developmental Planning		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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	688	631	94	8 773	8 289	8 424	14 653	29 234	(73 624)	(94 644)	29 234
<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)	11 887

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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 Adjusted Budget	Budget Year 2026/27 Adjusted Budget	Budget Year 2027/28 Adjusted Budget
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget				
R thousands		4 703	478	170	10	-	396	-	-	90	101	(4 644)	1 304	957	1 892	
<b>Capital Expenditure - Functional</b>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Governance and administration</b>		4 703	478	170	10	396	-	-	90	101	-	-	1 304	957	1 892	
Executive and council		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Finance and administration		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Community and public safety</b>		-	-	-	-	821	-	-	-	148	68	(167)	870	-	-	
Community and social services		-	-	-	-	695	-	-	-	128	-	-	696	-	-	
Sport and recreation		-	-	-	-	126	-	-	-	20	68	-	174	-	-	
Public safety		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Economic and environmental services</b>		15 402	1 252	4 383	1 573	6 515	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	6 515	6 515	94	14 693	10 591	13 264	19 280	126 769	67 143	70 440	
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Trading services</b>		-	-	6 100	302	3 715	3 549	850	(828)	579	1 351	13 713	11 718	16 147		
Energy sources		-	6 100	302	302	3 463	850	29	(1 033)	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	
<b>Other</b>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<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>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>	

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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	Adjusted Budget R000's	Audited baseline 2024/25	Annual target	Adjusted Annual target	2025/2026				Evidence	Directorate
									1st Qtr.	2nd Qtr.	3rd Qtr.	4th Qtr.		
SR 01	Informal settlement	Number of informal settlements assessed	Simple count of number	n/a	n/a	New	12 informal settlements assessed by 30 June 2026	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	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 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 31 Dec 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

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No	Programme	Key performance indicator	Indicator Formula	Original Budget R000's	Adjusted Budget R000's	Audited baseline 2024/25	Annual target	Adjusted Annual target	2025/2026				Evidence	Directorate
									1st Qtr.	2nd Qtr.	3rd Qtr.	4th Qtr.		
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	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 by 30 June 2026	30 working days taken to process residential building plan application of more than 500 square metres by 31 March 2026	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 by 30 June 2026	building plans register	Development planning	
SR 04	Land Use Management	Number of Land tenure upgrading applications developed and approved	Simple count of number	R 1 700 000	R 1 700 000	New	2 Land tenure upgrading applications developed and approved at Phucukani and Tambo Square by 30 June 2026	2 Land tenure upgrading applications developed and approved at Phucukani and Tambo Square by 30 June 2026	Enrolment of General Plan with Surveyor General by 31 March 2026	Enrolment of General Plan with Surveyor General by 31 December 2025	2 Land tenure upgrading applications developed and approved at Phucukani and Tambo Square by 30 June 2026	Q1 Tribunal Approval Q2 Draft General Plan Q3 Approved General Plan. Q4 Approved land tenure upgrading	Development planning	

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No	Programme	Key performance indicator	Indicator Formula	Original Budget R000's	Adjusted Budget R000's	Audited baseline 2024/25	Annual target	Adjusted Annual target	2025/2026					Directorate
									1st Qtr.	2nd Qtr.	3rd Qtr.	4th Qtr.	Evidence	
SR 06	Land Use Management	Number of Land tenure upgrading application developed and approved	Simple count of number	R 800 000	R 800 000	New	1 Land Tenure Upgrading application developed and approved at Ngolovane by 30 June 2026	1 Draft Land Tenure Upgrading application developed at Ngolovane by 30 June 2026			n/a	1 Draft Land Tenure Upgrading application developed at Ngolovane by 30 June 2026	Q1 advertisement Q2 Appointment letter Q3 n/a Q4 Draft land tenure 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	Program me	Key performance indicator	Indicator Formula	Original Budget R000's	Adjustment Budget R000's	Audited baseline 2024/25	Annual Target	Adjusted Annual target	2025/2026				Evidence	Directorate
									1st Qtr.	2nd Qtr.	3rd Qtr.	4th Qtr.		
ID01	Human Resource	% of municipal staff trained annually	Number of staff trained/ total number of appointed staff	Opex	Opex	new	36% of municipal staff trained annually by 30 June 2026	30% 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	n/a	30% 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	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	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	Number of municipal policies reviewed/ developed and approved by	n/a	n/a	New	100% of municipal policies developed/ reviewed and approved by	100% of municipal policies developed/ reviewed and approved by	n/a	n/a	n/a	100% of municipal policies developed/ reviewed and approved by	list of Approved policies and council resolution	Municipal Manager

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ID04	IPMS	Number of performance assessments conducted for all staff	council / total number of municipal policies	n/a	n/a	n/a	n/a	n/a	n/a	council by 30 June 2025	1 performance assessments conducted for all staff (Mid-year) by 31 March 2026	1 performance assessments conducted for all staff (Mid-year) by 31 March 2026	n/a	council by 30 June 2025	n/a	Assessment reports	Corporate Services
ID05	LLF	Number of LLF meetings held	Simple count of number	n/a	n/a	8	New	1 performance assessments conducted for all staff (Mid-year) by 31 March 2026	1 performance assessments conducted for all staff (Mid-year) by 31 March 2026	council by 30 June 2025	8 LLF meetings held by 30 June 2026	8 LLF meetings held by 30 June 2026	8 LLF meetings held by 30 June 2026	8 LLF meetings held by 30 June 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 conducive environment for economic growth and development.

No	Programme	Key performance indicator	Indicator or Formula	Original Budget R000's	Adjusted Budget R000's	Audited baseline 2024/25	Annual target	Adjusted Annual target	2025/2026



No	Programme	Key performance indicator	Indicator Formula	Original Budget R000's	Adjusted Budget R000's	Audited baseline 2024/25	Annual target	Adjusted Annual target	2025/2026				Evidence	Directorate		
									1st Qtr.	2nd Qtr.	3rd Qtr.	4th Qtr.				
LED 04	Business licenses	Number of days taken to finalize business license application	Simple count of number	n/a	n/a	190	30 June 2026	30 June 2026	September 2025	31 December 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	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	R500 000	R500 000	New	100% of SMME's funded by municipality by 31 March 2026	100% of SMME's funded by municipality by 31 March 2026	25% Advertisement of SMME funding by 30 Sept 2025	50% Assessment of SMME applications by 31 Dec 2025	n/a	100% SMME's funded by municipality by 31 March 2026	Q1 Copy of Adver Q2 Assessment report Q3 n/a Q4	Development planning		

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No	Programme	Key performance indicator	Indicator or Formula	Original Budget R000's	Adjusted Budget R000's	Audited baseline 2024/25	Annual target	Adjusted Annual target	2025/2026				Evidence	Directo rate	
									1st Qtr.	2nd Qtr.	3rd Qtr.	4th Qtr.			
			approved for funding											Funding register and proof of purchase	

**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	Adjusted Budget R000's	Audited baseline 2024/25	Annual Target	Adjusted Annual target	2025/2026

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No	Program me	Key performance indicator	Indicator Formula	Original Budget R000's	Adjusted Budget R000's	Audited baseline 2024/25	Annual Target	Adjusted Annual target	2025/2026				Evidence	Directorate
									1st Qtr.	2nd Qtr.	3rd Qtr.	4th Qtr.		
BS 04	Electrical services	roads as per maintenance plan	performed/ total number of planned maintenance as per maintenance plan	n/a	n/a	New	on municipal roads as per maintenance plan by 30 June 2026	on municipal roads as per maintenance plan by 30 June 2026	on municipal roads as per maintenance plan by 31 Dec 2025	on municipal roads as per maintenance plan by 31 March 2026	performed on municipal roads as per maintenance plan by 30 June 2026	Distribution losses report	Infrastructure	
BS 05	Electrical services	% of total electricity losses	Electricity Purchases in kWh /Electricity sales in kWh))	n/a	n/a	New	Maximum of 10% total electricity losses by 30 June 2026	Maximum of 10% total electricity losses by 30 June 2026	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	Monthly Bulk readings from the supply points	Infrastructure	

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No	Program me	Key performance indicator	Indicator Formula	Original Budget R000's	Adjusted Budget R000's	Audited baseline 2024/25	Annual Target	Adjusted Annual target	2025/2026				Evidence	Directo rate
									1st Qtr.	2nd Qtr.	3rd Qtr.	4th Qtr.		
BS 07	Electrical services	Number of households with access to electricity at 8 wards (electrification )	Simple count of number	R 20 283 000	R 20 283 000	838	851 households with access to electricity by 30 June 2026 (Doorom, Lusaka, Oorlog, / Kgaphamadi Phase 3, Zaaiplaas, Luckau Maganagobu swa Phase 2, Ntswelomots e and Mantrombi Phase 2 Phooko/Mkhanjini )	742 households with access to electricity by 30 June 2026 (Doorom, Lusaka, Oorlog, / Kgaphamadi Phase 3, Zaaiplaas, Luckau Maganagobu swa Phase 2, Ntswelomots e and Mantrombi Phase 2/Phooko/Mkhanjini)	n/a	n/a	n/a	742 households with access to electricity by 30 June 2026 (Doorom, Lusaka, Oorlog, / Kgaphamadi Phase 3, Zaaiplaas, Luckau Maganagobu swa Phase 2, Ntswelomots e and Mantrombi Phase 2/Phooko/Mkhanjini)	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	R8 215 524	New	11 high mast lights installed in various wards by	12 high mast lights installed in various wards by	Approval of Business plan for installation of high mast lights by 30	Appointment letter of service provider by 31 Dec 2025	Construction of base foundation and procurement of 11 high	12 high mast lights installed in various wards by	Q1 Progress report Q2 Appointment	Infrastructure

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No	Program me	Key performance indicator	Indicator Formula	Original Budget R000's	Adjusted Budget R000's	Audited baseline 2024/25	Annual Target	Adjusted Annual target	2025/2026				Evidence	Directo rate
									1st Qtr.	2nd Qtr.	3rd Qtr.	4th Qtr.		
BS 09	Roads	Number of km of unsurfaced road bladed	Simple count of number	opex	opex	new	30 June 2026 (1,3,4,5,14, 18,20,22,24, 25,26,28)	30 June 2026 (1,3,4,5,14, 18,20,22,24, 25,26,28)	Sept 2025		most light by 31 March 2026	30 June 2026 (1,3,4,5,14, 18,20,22, 24,25,26, 28)	letter Q3 Progress report Q4 Completion certificate	Infrastr ucture
BS 10	Roads	Number of KMs of new municipal road built	Number of kilometres	R51 923 050	R52 092 000	3.7 km of base layer and subbase	4.7km of new municipal road built by 31 Dec 2025 (kgobokwan e-kgaphamadi, malaeneng A ntwane,	14.1km of new municipal road built by 31 March 2026 (kgobokwan e-kgaphamadi, malaeneng	3.5km of new municipal road built by 30 Sept 2025 (kgobokwan e-kgaphamadi, malaeneng	4.7km of new municipal road built by 31 Dec 2025 (kgobokwane-kgaphamadi, malaeneng A ntwane, maraganeng	n/a	n/a	Q1 Progress report Q2 Completion certificates	Infrastr ucture

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No	Programme	Key performance indicator	Indicator Formula	Original Budget R000's	Adjusted Budget R000's	Audited baseline 2024/25	Annual Target	Adjusted Annual target	2025/2026				Directo rate		
									1st Qtr.	2nd Qtr.	3rd Qtr.	4th Qtr.		Eviden ce	
BS 11	Groblerd al land fill site	Construction of Cells at Groblersdal landfill site	construction	R 11,538 950	R 11,538 950	new	maraganeng mokomung to maratheng taxi rank, waalkraal, Tafelkop Bapeding, Jerusalema/ Motshipiri, Moteti, Kgobokwane )	A ntwane, maraganeng mokomung to maratheng taxi rank, waalkraal, Tafelkop Bapeding, Jerusalema/ Motshipiri, Moteti, Kgobokwane )	Excavation for landfill cell by 30 June 2026	Commencem ent of works at Groblersdal landfill site by 30 June 2026	Excavation for landfill cell by 30 June 2026	Resumption of works by 31 December 2025	Engagement s with LEDET and DWS on revised design approval by 30 September 2025	Engagement report Q2 Progress report Q3 Attendance register Q4 Progress Report	Infra
							maraganeng mokomung to maratheng taxi rank, waalkraal, Tafelkop Bapeding, Jerusalema/ Motshipiri, Moteti, Kgobokwane )	A ntwane, maraganeng mokomung to maratheng taxi rank, waalkraal, Tafelkop Bapeding, Jerusalema/ Motshipiri, Moteti, Kgobokwane )	Excavation for landfill cell by 30 June 2026	Excavation for landfill cell by 30 June 2026	Excavation for landfill cell by 30 June 2026	Resumption of works by 31 December 2025	Engagement s with LEDET and DWS on revised design approval by 30 September 2025	Engagement report Q2 Progress report Q3 Attendance register Q4 Progress Report	Infra

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No	Programme	Key performance indicator	Indicator Formula	Original Budget R000's	Adjusted Budget R000's	Audited baseline 2024/25	Annual Target	Adjusted Annual target	2025/2026				Evidence	Directo rate
									1st Qtr.	2nd Qtr.	3rd Qtr.	4th Qtr.		
BS 12	Storm water	Number of storm water catchment pits/ drains maintained	Simple count of number	n/a	n/a	New	86 of storm water catchment pits/ drains maintained by 30 June 2026	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	Infrastr ucture
BS 13	Water	Number of Borehole Underground water source network system established	Simple count of number	R0.00	R20 000 000	new	n/a	14 Boreholes Underground water source network systems established by 31 March 2026	n/a	n/a	14 Boreholes Underground water source network systems established by 31 March 2026	n/a	Q3 Completion certificates	Infrastr ucture
BS 14	Storm water	construction of stormwater culverts structures (base slab)	construction	R0.00	R10 500 000	New	n/a	construction of stormwater culverts structures (base slab) completed at (Luckau/Posa, Khathazweni/ Mathula, Kwampudulwane) by 30	n/a	n/a	Appointment of a service provider by 31 March 2026	construction of stormwater culverts structures (base slab) completed at (Luckau/Posa, Khathazweni)	Q1 n/a Q2 n/a Q3 Appointment letter Q4 Progress	Infrastr ucture

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No	Program me	Key performance indicator	Indicator Formula	Original Budget R000's	Adjusted Budget R000's	Audited baseline 2024/25	Annual Target	Adjusted Annual target	2025/2026				Evidence	Directo rate
									1st Qtr.	2nd Qtr.	3rd Qtr.	4th Qtr.		
								June 2026				i/Mathula, Kwampudul wane) by 30 June 2026	Report	
BS 15	Storm water	Number of storm water channel system constructed	Simple count of number	R0.00	R2 850 000	New	n/a	01 of storm water channel system construction completed at Sephaku by 30 June 2026 (Sephaku)	n/a	Appointment of a service provider by 31 March 2026	01 of storm water channel system construction completed at Sephaku by 30 June 2026 (Sephaku)	Q1 n/a Q2 n/a Q3 Appointment letter Q4 Cpmple tion certificate	Infrastru cture	
BS 15	Roads	Number of road rehabilitation projects constructed	Simple count of number	R0.00	R6 650 000	New	n/a	02 road rehabilitation projects constructed at Rosenekal and Elandsdoorn by 30 June	n/a	Appointment of a service provider by 31 March 2026	02 road rehabilitation projects constructed at Rosenekal and Elandsdoorn	Q1 n/a Q2 n/a Q3 Appointment letter Q4	Infrastru cture	

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No	Program me	Key performance indicator	Indicator Formula	Original Budget R000's	Adjusted Budget R000's	Audited baseline 2024/25	Annual Target	Adjusted Annual target	2025/2026				Evidence	Directorate
									1st Qtr.	2nd Qtr.	3rd Qtr.	4th Qtr.		
BS 16	Roads	% of reported pothole complaints resolved within 72 hours	Number of pothole complaints resolved within 72 hours after being reported / total number of potholes complaints reported	n/a	n/a	New	100% of reported pothole complaints resolved within 72 hours by 30 June 2026	2026	100% of reported pothole complaints resolved within 72 hours by 31 March 2026	100% of reported pothole complaints resolved within 72 hours by 30 June 2026	100% of reported pothole complaints resolved within 72 hours by 30 June 2026	100% of reported pothole complaints resolved within 72 hours by 30 June 2026	Completion certificate	Infrastructure
BS 17	Waste management	% of skip collections done in rural areas	Number of skips collected / total number of skips	n/a	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 June 2026	100% of skip collections done in rural areas by 31 Dec 2025	100% of skip collections done in rural areas by 30 June 2026	100% of skip collections done in rural areas by 30 June 2026	100% of skip collections done in rural areas by 30 June 2026	Log book and report	Community services
BS 19	Libraries	Number of visits by	Simple count of	n/a	n/a	new	10000 Visits by	11000 Visits by	4000 visits by library	8500 visits by	11000 visits by	11000 visits by	Library users	Community

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No	Program me	Key performance indicator	Indicator Formula	Original Budget R000's	Adjusted Budget R000's	Audited baseline 2024/25	Annual Target	Adjusted Annual target	2025/2026				Directo rate
									1st Qtr.	2nd Qtr.	3rd Qtr.	4th Qtr.	
		library users	number				library users by 30 June 2026 (Groblersdal, Roosenekaal, Sephaku)	library users by 30 June 2026 (Groblersdal, Roosenekaal, Sephaku)	library users by 31 Dec 2025 (Groblersdal, Roosenekaal, Sephaku)	library users 31 March 2026 (Groblersdal, Roosenekaal, Sephaku)	library users by 30 June 2026 (Groblersdal, Roosenekaal, Sephaku)	visit quarterly report	service s
BS 20	Road safety and management	Number of Roadblocks conducted within EMLM jurisdiction	simple count of number	n/a	n/a	new	library users by 30 June 2026 (Groblersdal, Roosenekaal, Sephaku)	library users by 30 June 2026 (Groblersdal, Roosenekaal, Sephaku)	n/a	4 roadblocks conducted within EMLM jurisdiction by 30 June 2026	17 roadblocks conducted within EMLM jurisdiction by 30 June 2026	Road block register	Commu nity services
BS 21	Waste management	Waste removal in Groblersdal Hlogotlou Roosenekaal	Simple count of number	R8 938 992	R8 938 992	Groblersdal x102 Hlogotlou x103 Roosene	waste removal in Groblersdal X 106 Hlogotlou X	waste removal in Groblersdal X 105 Hlogotlou X	waste removal in Groblersdal x 53 Hlogotlou X 51	waste removal in Groblersdal X 79 Hlogotlou	waste removal in Groblersdal X 105 Hlogotlou	Waste removal reports. Copy of	Commu nity service s

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No	Programme	Key performance indicator	Indicator Formula	Original Budget R000's	Adjusted Budget R000's	Audited baseline 2024/25	Annual Target	Adjusted Annual target	2025/2026				Evidence	Directorate
									1st Qtr.	2nd Qtr.	3rd Qtr.	4th Qtr.		
		Motetema Elandsdoorn				kaal x104 Motetema x 52	100 Roosenekal X 103 Motetema X 52 Elandsdoorn X 50 by 30 June 2026	99 Roosenekal X100 Motetema X51 Elandsdoorn X 50 by 30 June 2026	X 25 Roosenekal X 26 Motetema x14 Elandsdoorn X 13 by 30 Sept 2025	Roosenekal X 51 Motetema x26 Elandsdoorn X 26 by 31 Dec 2025	X75 Roosenekal X 76 Motetema X39 Elandsdoorn X 39 by 31 March 2026	Hlogotlou X 99 Rooseneka IX100 Motetema X51 Elandsdoorn X 50 by 30 June 2026	Logbook	

### 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	Adjusted Budget R000's	Audited baseline 2024/25	Annual Targets	Adjusted Annual Targets	2025/2026				Evidence	Directorate
									1st Qtr.	2nd Qtr.	3rd Qtr.	4th Qtr.		

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No	Programme	Key performance indicator	Indicator Formula	Original Budget R000's	Adjusted Budget R000's	Audited baseline 2024/25	Annual Targets	Adjusted Annual Targets	2025/2026				Evidence	Directorate
									1st Qtr.	2nd Qtr.	3rd Qtr.	4th Qtr.		
FV01	Revenue	% of revenue clearance certificates issued 10 working days after all clearance payment is received	Number of revenue clearance certificates issued after all clearance payment is received / Total number of revenue clearance certificate application received	n/a	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 10 working days after all clearance payment is received by 30 June 2026	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 10 working days after all clearance payment is received by 31 March 2026	100% of revenue clearance certificates issued 10 working days after all clearance payment is received by 30 June 2026	Clearance certificate register	Budget and Treasury	
FV02	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	n/a	n/a	New	9% of total municipal operating expenditure spent on contracted services physically residing within the municipal area by 30 June 2026	9% of total municipal operating expenditure spent on contracted services physically residing within the municipal area by 30 June 2026	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	

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No	Programme	Key performance indicator	Indicator Formula	Original Budget R000's	Adjusted Budget R000's	Audited baseline 2024/25	Annual Targets	Adjusted Annual Targets	2025/2026				Evidence	Directorate
									1st Qtr.	2nd Qtr.	3rd Qtr.	4th Qtr.		
			contracted services				June 2026	June 2026	June 2026	March 2026	June 2026			
FV 03	Revenue	Total operating revenue as a percentage of total operating revenue budget	Actual Operating Revenue / Budgeted Operating Revenue	n/a	n/a	New	95% Total operating revenue as a percentage of total operating revenue budget by 30 June 2026	95% Total operating revenue as a percentage of total operating revenue budget by 30 June 2026	95% Total operating revenue as a percentage of total operating revenue budget by 31 March 2026	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	
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	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 June 2026	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 31 Dec 2025	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	

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No	Programme	Key performance indicator	Indicator Formula	Original Budget R000's	Adjusted Budget R000's	Audited baseline 2024/25	Annual Targets	Adjusted Annual Targets	2025/2026					Evidence	Directorate
									1st Qtr.	2nd Qtr.	3rd Qtr.	4th Qtr.			
FV05	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	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		
FV06	Revenue	Revenue Collection rate	((1) Gross Debtors Opening Balance + (2) Billed Revenue - (3) Gross Debtors Closing Balance - (4) Bad Debts Written Off) / (2) Billed	n/a	n/a	New	95% Revenue Collection rate (ratio) by June 2026	95% Revenue Collection rate (ratio) by June 2026	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		

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No	Programme	Key performance indicator	Indicator Formula	Original Budget R000's	Adjusted Budget R000's	Audited baseline 2024/25	Annual Targets	Adjusted Annual Targets	2025/2026				Evidence	Directorate
									1st Qtr.	2nd Qtr.	3rd Qtr.	4th Qtr.		
FV 07	Revenue	Number of revenue enhancement strategy developed and approved by council	Simple count of number	n/a	n/a	New	1 revenue enhancement strategy developed and approved by council by 31 March 2026	1 revenue enhancement strategy developed and approved by council by 31 March 2026	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	
FV 08	Mscoc	Number of Mscoc meetings held	Simple count of number	n/a	n/a	New	12 Mscoc meetings held by 30 June 2026	12 Mscoc meetings held by 30 June 2026	3 Mscoc meetings held by 30 Sept 2025	6 Mscoc meetings held by 31 Dec 2025	9 Mscoc meetings held by 31 March 2026	12 Mscoc meetings held by 30 June 2026	Minutes and attendance register	Budget and Treasury

7/12/25

No	Programme	Key performance indicator	Indicator Formula	Original Budget R000's	Adjusted Budget R000's	Audited baseline 2024/25	Annual Targets	Adjusted Annual Targets	2025/2026				Evidence	Directorate
									1st Qtr.	2nd Qtr.	3rd Qtr.	4th Qtr.		
FV 09	Assets	Number of assets verifications conducted	Simple count of number	n/a	n/a	1	1 Assets verifications conducted by 30 June 2026	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	n/a	New	1 supplementary valuation roll approved by the Municipal Manager by 30 June 2026	1 supplementary valuation roll approved by the Municipal Manager by 30 June 2026	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	
FV 12	MIG	% MIG expenditure reported	Total amount spent / total amount of grant received	n/a	n/a	100%	100% MIG expenditure reported by 30 June 2026	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

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No	Programme	Key performance indicator	Indicator Formula	Original Budget R000's	Adjusted Budget R000's	Audited baseline 2024/25	Annual Targets	Adjusted Annual Targets	2025/2026				Evidence	Directorate
									1st Qtr.	2nd Qtr.	3rd Qtr.	4th Qtr.		
FV 13	INEP	% INEP expenditure reported	Total amount spent / total amount of grant received	n/a	n/a	100%	100% INEP expenditure reported by 30 June 2026	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	n/a	New	100% budget on maintenance and operations spent by 30 June 2025	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

M.P.  
17/6

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	Adjusted Budget R000's	Audited baseline 2024/25	Annual Target	Adjusted Annual targets	2025/2026				Evidence	Directorate
									1st Qtr.	2nd Qtr.	3rd Qtr.	4th Qtr.		
GG 01	Community meetings	Number of ward community meetings reports submitted to Speaker	Simple count of number	n/a	n/a	New	4 ward community meetings reports submitted to Council by 30 June 2026	3 ward community meetings reports submitted to Speaker 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	n/a	3 ward community meetings reports submitted to Speaker by 30 June 2026	Signed Ward community meetings report	Executive support
GG 02	Ward committee	Number of ward committee reports submitted to Speaker	Simple count of number	n/a	n/a	3	4 ward reports submitted to Council by 30 June 2026	3 ward reports submitted to Speaker by 30 June 2026	1 ward reports submitted to Council by 30 Sept 2025	2 ward reports submitted to Council by 31 Dec 2025	n/a	3 ward reports submitted to Speaker by 30 June 2026	Signed Ward committee report.	Executive Support
GG 03	Council support	Number of ordinary council meetings held	Simple count of number	n/a	n/a	New	4 ordinary council meetings held by 30 June 2026	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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No	Program me	Key performance indicator	Indicator Formula	Original Budget R000's	Adjusted Budget R000's	Audited baseline 2024/25	Annual Target	Adjusted Annual targets	2025/2026				Evidence	Directorate
									1st Qtr.	2nd Qtr.	3rd Qtr.	4th Qtr.		
GG 04	Mayoral outreach	Number Mayoral outreach initiated	Simple count of number	R 1 949 012	R 1 949 012	3	3 Mayoral outreach programmes initiated by 30 June 2026	3 Mayoral outreach programmes initiated by 30 June 2026	1 Mayoral outreach programmes initiated by 30 Sept 2025	2 Mayoral outreach programmes initiated by 31 Dec 2025	n/a	3 Mayoral outreach programmes initiated by 30 June 2026	Outreach Reports and Attendance register	Executive support
GG 05	Speakers outreach	Number of Speakers outreach initiated	Simple count of number	R 1 253 447	R 1 193 447	3	3 Speakers outreach programmes initiated by 30 June 2026	3 Speakers outreach programmes initiated by 30 June 2026	n/a	1 Speakers outreach programmes initiated by 31 Dec 2025	2 Speakers outreach programmes initiated by 31 March 2026	3 Speakers outreach programmes initiated by 30 June 2026	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	n/a	New	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 30 June 2026	100% of official complaints responded to through the municipal complaint management system by 30 June 2025	100% of official complaints responded to through the municipal complaint management system by 31 Dec 2025	100% of official complaints responded to through the municipal complaint management system by 31 March 2026	100% of official complaints responded to through the municipal complaint management system by 30 June 2026	Quarterly complaints Register	Executive support

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No	Program me	Key performance indicator	Indicator Formula	Original Budget R000's	Adjusted Budget R000's	Audited baseline 2024/25	Annual Target	Adjusted Annual targets	2025/2026				Evidence	Directorate
									1st Qtr.	2nd Qtr.	3rd Qtr.	4th Qtr.		
GG 07	Risk management	% of employees who have declared their financial interest	Number of people declared their financial interest / total number of employees	n/a	n/a	100	100% of Employees (412) who declared their financial interest by 30 Sept 2025	100% of Employees (412) who declared their financial interest by 30 Sept 2025	n/a	n/a	n/a	n/a	Financial Declaration register	All departments
GG 08	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	n/a	84%	100% of councillors who have declared their financial interest by 30 Sept 2025	100% of councillors who have declared their financial interest by 30 Sept 2025	n/a	n/a	n/a	n/a	Declaration register	Municipal manager
GG 09	Risk management	number of strategic risk register developed	Simple count of number	n/a	n/a	New	1 strategic risk register developed by 30 June 2026	1 strategic risk register developed by 30 June 2026	n/a	n/a	1 strategic risk register developed by 30 June 2026	1 strategic risk register developed by 30 June 2026	Strategic Risk register	Municipal Manager

MR M.D

No	Program me	Key performance indicator	Indicator Formula	Original Budget R000's	Adjusted Budget R000's	Audited baseline 2024/25	Annual Target	Adjusted Annual targets	2025/2026				Evidence	Directorate
									1st Qtr.	2nd Qtr.	3rd Qtr.	4th Qtr.		
GG 10	Risk management	Number of operational risk register developed	Simple count of number	n/a	n/a	New	1 Operational risk register developed by 30 June 2026	1 Operational risk register developed by 30 June 2026	n/a	n/a	n/a	1 Operational risk register developed by 30 June 2026	Operational Risk register	Municipal Manager
GG 11	Risk management	% execution of identified risk mitigated	Number of risk mitigated / number of risks identified	n/a	n/a	93%	100% execution of identified risk mitigated by 30 June 2026	100% execution of identified risk mitigated by 30 June 2026	25% execution of identified risk mitigated by 30 Sept 2025	50% execution of identified risk mitigated by 31 Dec 2025	75% execution of identified risk mitigated by 31 March 2026	100% execution of identified risk mitigated by 30 June 2026	Risk assessment report	All department
GG 12	Audit	% Reduction of repeat audit findings (total organisation)	Difference / total number of repeat audit findings from previous year	n/a	n/a	21%	100% Reduction of repeat audit findings by 31 March 2026 (total organisation)	100% Reduction of repeat audit findings by 31 March 2026 (total organisation)	n/a	n/a	100% Reduction of repeat audit findings by 31 March 2026 (total organisation)	n/a	AGSA audit action plan	All departments

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D.P.W

No	Program me	Key performance indicator	Indicator Formula	Original Budget R000's	Adjusted Budget R000's	Audited baseline 2024/25	Annual Target	Adjusted Annual targets	2025/2026				Directo rate	
									1st Qtr.	2nd Qtr.	3rd Qtr.	4th Qtr.		Evidenc e
GG 13	Audit	Obtain an Unqualified Auditor General opinion for the 2024/2025 financial year	Audit opinion (as defined by the Office of the Auditor-General across a qualitative qualitative scale)	n/a	n/a	Qualified	Unqualified audit opinion by 31 Dec 2025	Unqualified audit opinion by 31 Dec 2025	n/a	Unqualified audit opinion by 31 Dec 2025	n/a	n/a	AGSA audit report	All depart ments
GG 14	Audit	% of external audit findings resolved (AGSA)	Number of external audit findings (AGSA) resolved / total number of external audit findings issued	n/a	n/a	91%	100% of external audit findings resolved (AGSA) by 30 June 2026	100% of external audit findings resolved (AGSA) by 30 June 2026	n/a	50% of external audit findings resolved (AGSA) by 31 March 2026	100% of external audit findings resolved (AGSA) by 30 June 2026	External (AGSA) Audit action plan	All depart ments	

MR M.D

No	Program me	Key performance indicator	Indicator Formula	Original Budget R000's	Adjusted Budget R000's	Audited baseline 2024/25	Annual Target	Adjusted Annual targets	2025/2026				Evidenc e	Directo rate
									1st Qtr.	2nd Qtr.	3rd Qtr.	4th Qtr.		
GG 15	Audit	% of Internal audit findings resolved	Number of internal audit findings resolved / total number of internal audit findings issued	n/a	n/a	95%	100% of Internal audit findings resolved by 30 June 2026	100% of Internal audit findings resolved by 30 June 2026	100% of Internal audit findings resolved by 31 Dec 2025	100% of Internal audit findings resolved by 31 March 2026	100% of Internal audit findings resolved by 30 June 2026	Internal audit action plan	All depart ments	
GG 16	PMS	Number of performance assessments conducted for senior managers	Simple count of number	n/a	n/a	New	2 performance assessments conducted for senior managers (Mid-year and Annual) by 31 March 2026	2 performance assessments conducted for senior managers (Mid-year and Annual) by 31 March 2026	n/a	n/a	2 performance assessments conducted for senior managers (Mid-year and Annual) by 31 March 2026	n/a	Performance assessment report	Municip al manager All depart ments

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**CONCLUSION**

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

The SDBIP provides the top layer of information for the performance agreements of the municipal manager and senior managers, including the outputs and deadlines for which they will be held responsible. The SDBIP aims to ensure that managers are problem-solvers, who routinely look out for unanticipated problems and resolve them as soon as possible. The SDBIP also enables the council to monitor the performance of the municipality against quarterly targets on service delivery.

  
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**N.R MAHLAKWANE Pr Tech ENG**  
**MUNICIPAL MANAGER**

27/02/2026  
.....

**DATE**

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

27/02/2026  
.....

**DATE**