



ELIAS MOTSOALEDI

LOCAL MUNICIPALITY

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

Table of Contents

DESCRIPTION	PAGE NO.
Executive summary	3
Vision, Mission and Values	4
Legislation	5
Projected monthly revenue and expenditure	6-12
Spatial rationale	13-15
Institutional development and municipal transformation	16-17
Local economic development	18-19
Basic service delivery and infrastructure development	20-26
Financial viability and management	27-32
Good governance and public participation	33-38
Conclusion	39

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

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

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
R thousands		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted	Adjusted	Adjusted	Adjusted	Adjusted	Adjusted	Adjusted
Revenue by Vote																
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 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue by Vote		201 825	28 230	39 444	28 022	39 086	214 042	23 923	1 851	151 213	49 793	62 908	62 316	968 687	880 416	929 582
Expenditure by Vote																
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 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure by Vote		(40 426)	(63 324)	(53 053)	(58 179)	(53 850)	(95 767)	(53 776)	(1 189)	59 377	83 711	61 187	96 011	823 257	784 935	822 896
Surplus/ (Deficit)		242 251	91 554	92 497	86 201	92 937	309 809	77 699	3 040	91 836	(33 918)	1 781	(33 695)	145 429	95 481	106 686

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
Revenue - Functional																
Governance and administration		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
Community and public safety		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		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		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
Trading services		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
Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue - Functional		201 825	28 230	39 444	28 022	39 086	214 042	23 923	1 851	151 213	49 793	62 968	128 290	968 687	880 416	929 582
Expenditure - Functional																
Governance and administration		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
Community and public safety		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		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		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
Trading services		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
Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure - Functional		40 426	63 324	53 053	58 179	53 850	95 767	53 776	1 189	59 377	83 711	61 187	199 419	823 257	784 935	822 896
Surplus/ (Deficit) 1.		161 398	(35 094)	(13 609)	(30 157)	(14 764)	118 275	(29 852)	662	91 836	(33 918)	1 781	(71 129)	145 429	95 481	106 686

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
R thousands																
Revenue By Source																
Exchange Revenue																
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		68	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
Non-Exchange Revenue																
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		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue		16 891	16 617	17 120	15 943	16 586	21 024	14 414	233	21 291	15 993	22 757	22 585	832 753	802 603	844 208
Expenditure By Type																
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		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure		40 426	63 324	53 953	58 179	53 850	95 767	53 776	1 189	59 377	83 711	61 187	96 011	823 257	784 935	822 896
Surplus/(Deficit)		(23 535)	(46 707)	(35 933)	(42 236)	(37 264)	(74 743)	(39 361)	(956)	(38 086)	(67 718)	(38 430)	(73 426)	9 496	17 668	21 312
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)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		(5 389)	(45 267)	(23 594)	(40 565)	(25 459)	(63 884)	(39 361)	29	(20 654)	(59 888)	(27 246)	(53 976)	145 434	96 268	107 507

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
R thousands																
Cash Receipts By Source	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
Cash Receipts by Source		183 172	12 155	21 675	19 075	24 892	142 766	23 725	4 741	153 136	13 019	12 845	11 943	665 682	640 823	665 289
Other Cash Flows by Source																
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 Corporators, 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		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Cash Receipts by Source		183 172	12 155	23 281	19 075	24 892	142 766	23 725	4 741	144 455	4 339	3 985	3 262	803 127	799 254	853 490
Cash Payments by Type																
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
Cash Payments by Type		29 667	39 174	28 751	31 899	34 738	33 148	26 982	497	37 897	38 022	37 897	37 042	627 754	606 067	637 271
Other Cash Flows/Payments by Type																
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
Total Cash Payments by Type		31 449	40 712	28 751	31 899	35 121	38 300	28 054	497	39 465	35 459	39 465	38 610	767 353	709 616	768 243
NET INCREASE/(DECREASE) IN CASH HELD		151 723	(28 557)	(5 469)	(12 824)	(10 229)	104 465	(4 329)	4 244	104 990	(31 120)	(35 480)	(35 348)	35 774	89 638	85 247
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
R thousands																
Multi-year expenditure appropriation	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 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Multi-year expenditure sub-total	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
Single-year expenditure appropriation																
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 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total	3	4 703	478	195	129	286	668	631	94	8 773	8 269	8 424	14 653	29 234	(73 624)	(94 644)
Total Capital Expenditure	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
R thousands																
Capital Expenditure - Functional																
<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>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional		20 105	1 730	10 652	1 885	10 268	11 281	850	123	14 012	8 747	14 012	5 466	99 130	1 561	(11 887)

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					
									1st Qtr.	2nd Qtr.	3rd Qtr.	4th Qtr.	Evidence	Directorate
SR 01	Informal settlement	Number of informal settlements assessed	Simple count of number	n/a	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

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 30 Sept 2025	30 working days taken to process residential building plan application of more than 500 square metres by 31 Dec 2025	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	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	Municipal Planning Tribunal Approval by 30 Sept 2025	Enrolment of General Plan with Surveyor General by 31 December 2025	Enrolment of General Plan with Surveyor General by 31 March 2026	2 Land tenure upgrading applications developed and approved at Phucukani and Tambo Square by 30	Q1 Tribunal Approval Q2 Draft General Plan Q3 Approved General Plan. Q4 Approved land tenure	Development planning	

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	
							30 June 2026						upgrading application	
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	Advertisement of Service Provider by 30 Sept 2025	Appointment of Service Provider by 31 Dec 2025	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

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 performanc e indicator	Indicator Formula	Original Budget R000's	Adjustm ent Budget R000's	Audited baseline 2024/25	Annual Target	Adjusted Annual target	2025/2026					Evidence	Direc torat e
									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	Corp orate Servi ces	
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 performan ce agreement s signed by all staff by 30 Sept 2025	n/a	n/a	n/a	Report of Signed performance agreements	Corp orate Servi ces	
ID03	Policies	% of municipal policies developed/ reviewed and	Number of municipal policies reviewed/ developed and	n/a	n/a	New	100% of municipal policies developed/ reviewed and	100% of municipal policies developed/ reviewed and	n/a	n/a	n/a	100% of municipal policies developed/ reviewed and	list of Approved policies and council resolution	Munic ipal Mana ger	

No	Program me	Key performance indicator	Indicator Formula	Original Budget R000's	Adjustm ent Budget R000's	Audited baseline 2024/25	Annual Target	Adjusted Annual target	2025/2026					Evidence	Direc torat e
									1st Qtr.	2nd Qtr.	3rd Qtr.	4th Qtr.			
		approved by council	approved by council / total number of municipal policies				approved by council by 30 June 2025	approved by council by 30 June 2025				approved by council by 30 June 2025			
ID04	IPMS	Number of performance assessments conducted for all staff	Simple count number	n/a	n/a	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	n/a	n/a	1 performance assessments conducted for all staff (Mid-year) by 31 March 2026	n/a	Assessment reports	Corp orate Servi ces	
ID05	LLF	Number of LLF meetings held	Simple count of number	n/a	n/a	8	8 LLF meetings held by 30 June 2026	8 LLF meetings held by 30 June 2026	2 LLF meetings held by 30 Sept 2025	4 LLF meetings held by 31 Dec 2025	6 LLF meetings held by 31 March 2026	8 LLF meetings held by 30 June 2026	Minutes and attendance register	Corp orate Servi ces	

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					Directorate
									1st Qtr.	2nd Qtr.	3rd Qtr.	4th Qtr.	Evidence	
LED 01	EPWP	Number of work opportunities created through Expanded Public Works Programme (EPWP)	Simple count of number	n/a	n/a	120	186 work opportunities created through Expanded Public Works Programme (EPWP) by 30 Sept 2025	186 work opportunities created through Expanded Public Works Programme (EPWP) by 30 Sept 2025	186 work opportunities created through Expanded Public Works Programme (EPWP) by 30 Sept 2025	n/a	n/a	n/a	List of appointees	Development Planning
LED 02	CWP	Number of work opportunities created through Community Work Programme (CWP)	Simple count of number	n/a	n/a	1099	750 work opportunities created through Community Work Programme (CWP) by 30 Sept 2025	750 work opportunities created through Community Work Programme (CWP) by 30 Sept 2025	750 work opportunities created through Community Work Programme (CWP) by 30 Sept 2025	n/a	n/a	n/a	List of appointees	Development Planning

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	
LED 03	EPWP	Number of job opportunities created through infrastructure projects	Simple count of number	n/a	n/a	232	241 job opportunities created through infrastructure projects by 30 June 2026	241 job opportunities created through infrastructure projects by 30 June 2026	90 job opportunities created through infrastructure projects by 30 September 2025	160 job opportunities created through infrastructure projects by 31 December 2025	200 job opportunities created through infrastructure projects by 31 March 2026	241 job opportunities created through infrastructure projects by 30 June 2026	List of appointees	Infrastructure
LED 04	Business licenses	Number of days taken to finalize business license application	Simple count of number	n/a	n/a	190	30 days taken to finalize business license applications by 30 June 2026	30 days taken to finalize business license applications by 30 June 2026	30 days taken to finalize business license applications by 30 Sept 2025	30 days taken to finalize business license applications by 31 Dec 2025	30 days taken to finalize business license applications by 31 March 2026	30 days taken to finalize business license applications by 30 June 2026	business licenses application register	Development planning

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					Directorate
									1st Qtr.	2nd Qtr.	3rd Qtr.	4th Qtr.	Evidence	
LED 05	SMME	% of SMME's funded by municipality	Number of SMME funded/ total number of SMME'S approved for funding	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 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	Adjusted Budget R000's	Audited baseline 2024/25	Annual Target	Adjusted Annual target	2025/2026					
									1st Qtr.	2nd Qtr.	3rd Qtr.	4th Qtr.	Eviden ce	Directo rate
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	n/a	New	100% of new electrical households connections applications received and addressed in municipal licenced area by 30 June 2026	100% of new electrical households connections applications received and addressed in municipal licenced area by 30 June 2026	100% of new electrical households' connections applications received and addressed in municipal licenced area by 30 Sept 2025	100% of new electrical household's connections applications received and addressed in municipal licenced area by 31 Dec 2025	100% of new electrical households connections applications received and addressed in municipal licenced area by 31 March 2026	100% of new electrical household s connections application s received and addressed in municipal licenced area by 30 June 2026	Applica tion register and Closed job cards	Infrastr ucture
BS 02	Electrical services	% of unplanned outages that are restored to supply within standard timeframes (24 hours)	Number of unplanned outages restored within 24 hours / Total number of unplanned outages	n/a	n/a	New	100% of unplanned outages that are restored within 24 hours by 30 June 2026	100% of unplanned outages that are restored within 24 hours by 30 June 2026	100% of unplanned outages that are restored within 24 hours by 30 Sept 2025	100% of unplanned outages that are restored within 24 hours by 31 Dec 2025	100% of unplanned outages that are restored within 24 hours by 31 March 2026	100% of unplanned outages that are restored within 24 hours by 30 June 2026	Outage s register and Closed job card	Infrastr ucture

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.	Eviden ce	
			occurred with											
BS 03	Roads	% of planned maintenance performed on municipal roads as per maintenance plan	Actual number of maintenanc es performed/ total number of planned maintenanc e as per maintenanc e plan	Opex	Opex	New	100% of planned maintenance performed on municipal roads as per maintenance plan by 30 June 2026	100% of planned maintenance performed on municipal roads as per maintenance plan by 30 June 2026	100% of planned maintenance performed on municipal roads as per maintenance plan by 30 Sept 2025	100% of planned maintenance performed on municipal roads as per maintenance plan by 31 Dec 2025	100% of planned maintenance performed on municipal roads as per maintenance plan by 31 March 2026	100% of planned maintenanc e performed on municipal roads as per maintenanc e plan by 30 June 2026	Mainte nance report	Infrastr ucture
BS 04	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 30 Sept 2025	Maximum of 10% total electricity losses by 31 Dec 2025	Maximum of 10% total electricity losses by 31 March 2026	Maximum of 10% total electricity losses by 30 June 2026	Distribu tion losses report	Infrastr ucture

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.	Eviden ce	
BS 05	Electrical services	% of electricity losses from bulk supply	Reading Variance between Munic and Eskom /Eskom Readings	n/a	n/a	New	Maximum of 10% electricity losses from bulk supply by 30 June 2026	Maximum of 10% electricity losses from bulk supply by 30 June 2026	Maximum of 10% electricity losses from bulk supply by 30 Sept 2025	Maximum of 10% electricity losses from bulk supply by 31 Dec 2025	Maximum of 10% electricity losses from bulk supply by 31 March 2026	Maximum of 10% electricity losses from bulk supply by 30 June 2026	Monthly Bulk readings from the supply points	Infrastru cture
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, Zaaip laas, Luckau Maganagobu swa Phase 2, Ntswelomots e and Mantrombi Phase 2	742 households with access to electricity by 30 June 2026 (Doorom, Lusaka, Oorlog,/ Kgaphamadi Phase 3, Zaaip laas, Luckau Maganagobu swa Phase 2, Ntswelomots e and Mantrombi Phase	n/a	n/a	n/a	742 households with access to electricity by 30 June 2026 (Doorom, Lusaka, Oorlog,/ Kgaphama di Phase 3, Zaaip laas, Luckau Maganago buswa Phase 2, Ntswelomo tse and Mantrombi Phase	Comple tion certifica tes	Infrastru cture

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.	Eviden ce	
							Phooko/Mkhanjini)	2/Phooko/Mkhanjini)				2/Phooko/Mkhanjini)		
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 30 June 2026 (1,3,4,5,14, 18,20,22,24, 25,26,28)	12 high mast lights installed in various wards by 30 June 2026 (1,3,4,5,14, 18,20,22,24, 25,26,28)	Approval of Business plan for installation of high mast lights by 30 Sept 2025	Appointment letter of service provider by 31 Dec 2025	Construction of base foundation and procurement of 11 high mast light by 31 March 2026	12 high mast lights installed in various wards by 30 June 2026 (1,3,4,5,14, 18,20,22, 24,25,26, 28)	Q1 Progress report Q2 Appointment letter Q3 Progress report Q4 Completion certificate	Infrastr ucture
BS 09	Roads	Number of km of unsurfaced road bladed	Simple count of number	opex	opex	new	240km of unsurfaced road bladed by 30 June 2026	240km of unsurfaced road bladed by 30 June 2026	60km of unsurfaced road bladed by 30 Sept 2025	120km of unsurfaced road bladed by 31 Dec 2025	180km of unsurfaced road bladed by 31 March 2026	240km of unsurfaced road bladed by 30 June 2026	Comple tion certificate	Infrastr ucture

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.	Eviden ce	
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 (kgobokwane-kgaphamadi, malaeneng A ntwane, maraganeng mokomung to maratheng taxi rank, waalkraal, Tafelkop Bapeding, Jerusalema/ Motshipiri, Moteti, Kgobokwane)	14.1km of new municipal road built by 31 March 2026 (kgobokwane-kgaphamadi, malaeneng A ntwane, maraganeng mokomung to maratheng taxi rank, waalkraal, Tafelkop Bapeding, Jerusalema/ Motshipiri, Moteti, Kgobokwane)	3.5km of new municipal road built by 30 Sept 2025 (kgobokwane-kgaphamadi, malaeneng A ntwane, maraganeng mokomung to maratheng taxi rank, waalkraal, Tafelkop Bapeding, Jerusalema/ Motshipiri, Moteti, Kgobokwane	4.7km of new municipal road built by 31 Dec 2025 (kgobokwane-kgaphamadi, malaeneng A ntwane, maraganeng mokomung to maratheng taxi rank, waalkraal, Tafelkop Bapeding, Jerusalema/ Motshipiri, Moteti, Kgobokwane)	n/a	n/a	Q1 Progress report Q2 Completion certificates	Infrastr ucture

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.	Eviden ce	
BS 11	Groblersdal land fill site	Construction of Cells at Groblersdal landfill site	construction	R 11,538 950	R 11,538 950	new	Commencem ent of works at Groblersdal landfill site by 30 June 2026	Excavation for landfill cell by 30 June 2026	Engagemen ts with LEDET and DWS on revised design approval by 30 September 2025	Resumption of works by 31 December 2025	Presentation of revised design to LEDET and DWS by 31 March 2026	Excavation for landfill cell by 30 June 2026	Q1 Engage ment report Q2 Progres s report Q3 Attenda nce register Q4 Progres s Report	Infra
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	Comple tion certifica tes	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	n/a	n/a	14 Boreholes Underground water source network systems established	n/a	Q3 Comple tion certifica tes	Infrastr ucture

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.	Eviden ce	
								by 31 March 2026			by 31 March 2026			
BS 14	Storm water	construction of stormwater culverts structures (base slab)	constructio n	R0.00	R10 500 000	New	n/a	construction of stormwater culverts structures (base slab) completed at (Luckau/Posa, Khathazweni/ Mathula, Kwampudulwane) by 30 June 2026	n/a	n/a	Appointment of a service provider by 31 March 2026	constructio n of stormwater culverts structures (base slab) completed at (Luckau/Posa, Khathazweni/Mathula, Kwampudulwane) by 30 June 2026	Q1 n/a Q2 n/a Q3 Appoint ment letter Q4 Progres s Report	Infrastru cture
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	n/a	n/a	Appointment of a service provider by 31 March 2026	01 of storm water channel system construction completed at Sephaku	Q1 n/a Q2 n/a Q3 Appoint ment letter Q4	Infrastru cture

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.	Eviden ce	
								2026 (Sephaku)				by 30 June 2026 (Sephaku)	Cpmp le tion certifica te	
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 2026	n/a	n/a	Appointment of a service provider by 31 March 2026	02 road rehabilitati on projects constructe d at Rosenekal and Elandsdoor nby 30 June 2026	Q1 n/a Q2 n/a Q3 Appoint ment letter Q4 Cpmp le tion certifica te	Infrastru cture
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	n/a	n/a	New	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 Sept 2025	100% of reported pothole complaints resolved within 72 hours by 31 Dec 2025	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	Depart ment quarterl y report and job cards, pothole register	Infrastru cture

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.	Eviden ce	
			potholes complaints reported											
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 30 Sept 2025	100% of skip collections done in rural areas by 31 Dec 2025	100% of skip collections done in rural areas by 31 March 2026	100% of skip collections done in rural areas by 30 June 2026	Log book and report	Communi service s
BS 19	Libraries	Number of visits by library users	Simple count of number	n/a	n/a	new	10000 Visits by library users by 30 June 2026 (Groblersdal, Roosenekaal, Sephaku)	11000 Visits by library users by 30 June 2026 (Groblersdal, Roosenekaal, Sephaku)	2000 visits by library users by 30 Sept 2025 (Groblersdal, Roosenekaal, Sephaku)	4000 visits by library users by 31 Dec 2025 (Groblersdal, Roosenekaal, Sephaku)	8500 visits by library users 31 March 2026 (Groblersdal, Roosenekaal, Sephaku)	11000 visits by library users by 30 June 2026 (Groblersdal, Roosenekaal, Sephaku)	Library users visit quarterly report	Communi service s

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.	Eviden ce	
BS 20	Road safety and management	Number of Roadblocks conducted within EMLM jurisdiction	simple count of number	n/a	n/a	new	n/a	17 roadblocks conducted within EMLM jurisdiction by 30 June 2026	n/a	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	Community services
BS 21	Waste management	Waste removal in Groblersdal Hlogotlou Roosenekaal Motetema Elansdoorn	Simple count of number	R8 938 992	R8 938 992	Groblersdal x102 Hlogotlou x103 Roosenekaal x104 Motetema x 52	waste removal in Groblersdal X 106 Hlogotlou X 100 Roosenekaal X 103 Motetema X 52 Elansdoorn X 50 by 30 June 2026	waste removal in Groblersdal X 105 Hlogotlou X 99 Roosenekaal X100 Motetema X51 Elansdoorn X 50 by 30 June 2026	waste removal in Groblersdal 27x Hlogotlou X 25 Roosenekaal X 26 Motetema x14 Elansdoorn X 13 by 30 Sept 2025	waste removal in Groblersdal x 53 Hlogotlou X 51 Roosenekaal X 51 Motetema x26 Elansdoorn X 26 by 31 Dec 2025	waste removal in Groblersdal X 79 Hlogotlou X75 Roosenekaal X 76 Motetema X39 Elansdoorn X 39 by 31 March 2026	waste removal in Groblersdal X 105 Hlogotlou X 99 Roosenekaal X100 Motetema X51 Elansdoorn X 50 by 30 June 2026	Waste removal reports. Copy of Logbook	Community services

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					
									1st Qtr.	2nd Qtr.	3rd Qtr.	4th Qtr.	Evidence	Directorate
FV 01	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 30 Sept 2025	100% of revenue clearance certificates issued within 10 working days from the time of completed application received by 31 Dec 2025	100% of revenue clearance certificates issued 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
FV 02	SCM	% of total municipal operating expenditure spent on contracted services physically residing within the	R-value of operating expenditure spent on contracted services within the municipal area /total municipal	n/a	n/a	New	9% of total municipal operating expenditure spent on contracted services physically residing	9% of total municipal operating expenditure spent on contracted services physically residing	2% of total municipal operating expenditure spent on contracted services physically residing within	5% of total municipal operating expenditure spent on contracted services physically residing within	7% of total municipal operating expenditure spent on contracted services physically residing	9% of total municipal operating expenditure spent on contracted services physically residing	SCM Orders issued report And expenditure report	Budget and Treasury

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					
									1st Qtr.	2nd Qtr.	3rd Qtr.	4th Qtr.	Evidence	Directorate
		municipal area	operating expenditure on contracted services				within the municipal area by 30 June 2026	within the municipal area by 30 June 2026	the municipal area by 30 Sept 2025	the municipal area by 31 Dec 2025	within the municipal area by 31 March 2026	within the municipal area by 30 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	25% Total operating revenue as a percentage of total operating revenue budget by 30 Sept 2025	50% Total operating revenue as a percentage of total operating revenue budget by 31 Dec 2025	75% Total operating revenue as a percentage of total operating revenue budget by 31 March 2026	95% Total operating revenue as a percentage of total operating revenue budget by 30 June 2026	Section 71 report	Budget and Treasury
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	120 days from the point of advertising to the letter of award per 80/20 procurement process	120 days from the point of advertising to the letter of award per 80/20 procurement process by 30 Sept 2025	120 days from the point of advertising to the letter of award per 80/20 procurement process by 31 Dec 2025	120 days from the point of advertising to the letter of award per 80/20 procurement process by	120 days from the point of advertising to the letter of award per 80/20 procurement process by	Copy of advert, final award and signed appointment letter	Budget and Treasury

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						Directorate
									1st Qtr.	2nd Qtr.	3rd Qtr.	4th Qtr.	Evidence		
							by 30 June 2026	by 30 June 2026			31 March 2026	30 June 2026			
FV 05	Expenditure	% of municipal payments made to service providers within 30 days of invoice submission	Number of municipal payments made within 30 days to the service providers / Total number of complete invoices received 30 days.	n/a	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 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	
FV 06	Revenue	Revenue Collection rate	((1) Gross Debtors Opening Balance + (2) Billed Revenue – (3) Gross Debtors Closing Balance - (4) Bad Debts	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 30 Sept 2025	95% Revenue Collection rate (ratio) by 31 Dec 2025	95% Revenue Collection rate (ratio) by 31 March 2026	95% Revenue Collection rate (ratio) by 30 June 2026	Section 71 report and revenue management report	Budget and Treasury	

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						Directorate
									1st Qtr.	2nd Qtr.	3rd Qtr.	4th Qtr.	Evidence		
			Written Off) / (2) Billed Revenue												
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	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	Mscosa	Number of Mscosa meetings held	Simple count of number	n/a	n/a	New	12 Mscosa meetings held by 30 June 2026	12 Mscosa meetings held by 30 June 2026	3 Mscosa meetings held by 30 Sept 2025	6 Mscosa meetings held by 31 Dec 2025	9 Mscosa meetings held by 31 March 2026	12 Mscosa meetings held by 30 June 2026	Minutes and attendance register	Budget and Treasury	

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						Directorate
									1st Qtr.	2nd Qtr.	3rd Qtr.	4th Qtr.	Evidence		
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	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	

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						Directorate
									1st Qtr.	2nd Qtr.	3rd Qtr.	4th Qtr.	Evidence		
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	Infrastucture	
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	Infrastucture Community services Corporate services	

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	Adjusted Budget R000's	Audited baseline 2024/25	Annual Target	Adjusted Annual targets	2025/2026					
									1st Qtr.	2nd Qtr.	3rd Qtr.	4th Qtr.	Evidenc e	Directo rate
GG 01	Communit y 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 l 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 communi ty meetings report	Executi ve 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 committe e report.	Executi ve 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 Attendan ce register	Executi ve support

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 04	Mayoral outreach	Number Mayoral outreach initiated	Simple count of number	R 1 949 012	R 1 949 012	3	3 Mayoral outreach programm es initiated by 30 June 2026	3 Mayoral outreach programm es initiated by 30 June 2026	1 Mayoral outreach programm es 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 Attendan ce register	Executi ve 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 programm es initiated by 30 June 2026	3 Speakers outreach programm es 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 attendan ce register	Executi ve 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 managemen t system by 30 June 2026	100% of official complaints responded to through the municipal complaint managemen t system by 30 June 2026	100% of official complaints responded to through the municipal complaint managemen t 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 complaint s Register	Executi ve support

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 07	Risk managem ent	% 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	100% of Employees (412) who declared their financial interest by 30 Sept 2025 (412)	n/a	n/a	n/a	Financial Declarati on register	All depart ments
GG 08	Risk managem ent	% 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	100% of councillors who have declared their financial interest by 30 Sept 2025	n/a	n/a	n/a	Declarati on register	Municip al manag er
GG 09	Risk managem ent	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	n/a	1 strategic risk register developed by 30 June 2026	Strategic Risk register	Municip al Manag er

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					Directorate
									1st Qtr.	2nd Qtr.	3rd Qtr.	4th Qtr.	Evidence	
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 organization)	100% Reduction of repeat audit findings by 31 March 2026 (total organization)	n/a	n/a	100% Reduction of repeat audit findings by 31 March 2026 (total organization)	n/a	AGSA audit action plan	All departments

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					Directorate
									1st Qtr.	2nd Qtr.	3rd Qtr.	4th Qtr.	Evidence	
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 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 departments
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	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 departments

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					Directorate
									1st Qtr.	2nd Qtr.	3rd Qtr.	4th Qtr.	Evidence	
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 30 Sept 2025	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 departments
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	Municipal manager All departments



ELIAS MOTSOALEDI

LOCAL MUNICIPALITY

Phone: (013) 262 3056/2643
Email: info@emlm.gov.za
www.eliasmotsoaledi.gov.za

P.O. Box 48
Groblersdal
0470

Our Ref: 3/2/2/2
Ons Verw:

Correspond with the Municipal Manager
Korrespondeer met die Munisipale Bestuurder

M25/26-31

CERTIFIED EXTRACT OF A RESOLUTION BY THE MUNICIPAL COUNCIL IN A SPECIAL COUNCIL
MEETING HELD 26 FEBRUARY 2026, COUNCIL CHAMBER

M25/26-31 REVISED 2025/2026 SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN
(SDBIP)

RESOLVED: -

1. That council approves the Revised 2025/2026 Service Delivery and Budget Implementation Plan.

Ms. NR MAHLAKWANE, PR Tech Eng.
MUNICIPAL MANAGER

Elias Motsoaledi Local
Municipality

27 FEB 2026

Municipal Manager