

**Dr. J.S MOROKA
LOCAL MUNICIPALITY**



dr.jsmlm

Dr JS Moroka Local Municipality

**2026/2027 SERVICE DELIVERY AND BUDGET
IMPLEMENTATION PLAN**

"We develop as we grow"

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1. INTRODUCTION

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."

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 provides the vital link between the Executive Mayor, Council (executive) and the administration, and facilitates the process for holding management accountable for its performance. The SDBIP is a management, implementation and monitoring tool that will assist the Executive Mayor, Councilor's, Municipal Manager, Senior Managers and Community."

2. LEGISLATION

The Municipal Finance Management Act (MFMA) defines a Service Delivery and Budget Implementation Plan (SDBIP) as: a detailed plan approved by the mayor of a municipality in terms of section 53 (1) (c) (ii) for implementing the municipality's delivery of municipal services and its annual budget, and which must indicate-

- (a) projections for 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 their approval.

The following National Treasury prescriptions, in terms of MFMA Circular 13, are applicable to the Dr J.S Moroka Local Municipality:

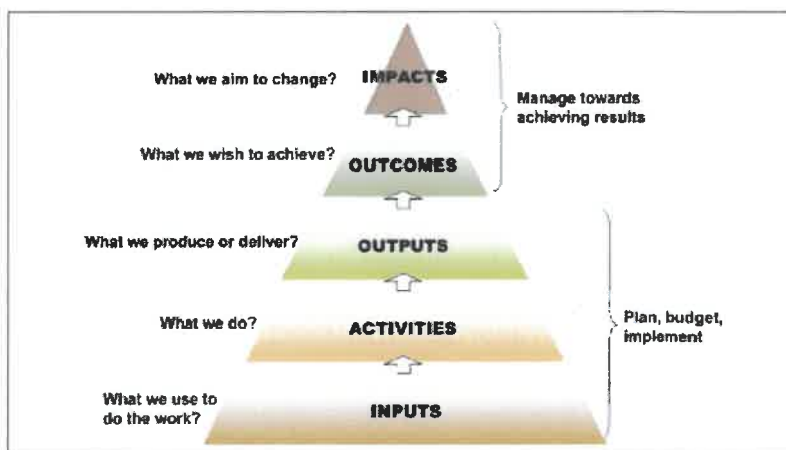
1. Monthly projections of revenue to be collected by source

- 2: Monthly projections of expenditure (operating and capital) and revenue for each vote¹ *
3. Quarterly projections of service delivery targets and performance indicators for each vote
4. Ward information on expenditure and service delivery
5. Detailed capital works plan broken down by ward over three years

3. METHODOLOGY AND CONTENT

The development of the Adjusted SDBIP was influenced by the Priorities, Strategic Objectives, Programme Objectives and Strategies contained in the IDP ensuring progress towards the achievement thereof. The SDBIP of the Dr J.S Moroka Local Municipality is aligned to the Key Performance Areas (KPAs) as prescribed by the Performance Management Guide for Municipalities of 2001, with the addition of Spatial Rationale as another KPA to be focused upon.

The methodology followed by the municipality in the development of the SDBIP is in line with the Logic Model methodology proposed by National Treasury as contained in the Framework for Managing Programme Performance Information ²(FMPPI) that was published in May 2007. The accompanying figure as an extract from the FMPPI is hereby indicated.



The Logic Model was followed whereby desired impacts were identified for each strategic objective with measurements and targets contributing to the achievement of those impacts. This was followed by the identification of priority programmes and associated outcomes and measurements and targets contributing to the achievement of those outcomes. Then SMART programme objectives and short, medium and long-term strategies were developed to achieve the outcomes and associated output indicators and targets.

Thereafter projects were identified with quarterly milestones and the required budget as well as required human resources and equipment (inputs). This process was used to prioritize projects, capital items to be acquired and the personnel budget.

¹ Section 1 of the MFMA defines a “vote” as:

- a) one of the main segments into which a budget of a municipality is divided for the appropriation of money for the different departments or functional areas of the municipality; and
- b) which specifies the total amount that is appropriated for the purposes of the department or functional area concerned

² The Framework for Managing Programme Performance Information is available at: www.treasury.gov.za

- The strategies of the municipality, which are linked to priority programmes, measurement and targets as well as projects focus on and are aligned to the National and Provincial priorities.

The key performance indicators and targets as well as the projects that are contained in this SDBIP are to measure, monitor and report on the implementation of the outcomes and strategies identified in the strategic phase of the IDP. Indicators are assigned quarterly targets and departmental responsibilities to monitor performance.

The SDBIP is described as a layered plan. The top layer deals with consolidated service delivery targets and time frames as indicated on this plan. The second layer of the SDBIP, that need not be made public, will deal with the breakdown of more details of output per department and will be contained in the departmental managers' SDBIPs.

4. VISION, MISSION AND VALUES

According to Section 53 of the Constitution a municipality must structure and manage its administration and budgeting and planning processes to give priority to the basic needs of the community, and to promote the social and economic development of the community and participate in national and provincial development programmes³.

The above implies that local government must comply with the national strategic plan that defines the framework for detailed planning and action across all spheres of government. Strategic priority areas recognised by national and provincial government will therefore guide the strategic priority areas identified by municipalities to build a developmental government that is efficient, effective and responsive; to strengthen accountability and to strive for accountable and clean government; to accelerating service delivery and supporting the vulnerable; and to foster partnerships, social cohesion and community mobilisation.

The strategic vision of the organization sets the long-term goal the municipality wants to achieve. Dr J.S Moroka Local Municipality's vision is one that "wishes" for a future that deals with the many challenges and needs of the community. The **Vision** of Dr J.S Moroka Local Municipality reads as follows:

"Becoming the best economically developing municipality, mostly admired to render quality services for all."

Dr J.S Moroka Local Municipality has summarized its objectives into the following **mission statement** that should provide everyone involved with the municipality (either as employee, stakeholder or community member) with the answer to justify the reason for its existence.

"With commitment passion and resilience, we will deliver and address socio-economic imbalances in an effective, efficient, accountable, transparent and sustainable manner"

The **values** define the cultural and ethical foundation of the municipality. They shape decision-making, behavior, and organizational culture, ensuring that the municipality operates with integrity and accountability. The values of Dr J.S Moroka Local Municipality are as follows;

Value	Description
Customer Focus	Fostering a climate that encourages a service-oriented workforce
Good Work Ethics	Upholding professionalism and ethical behaviour in all activities
Accountability	Inculcating responsibility in dealings with the community in line with Batho Pele principles
High-Performance Culture	Cultivating a motivated team of employees committed to excellence
Integrity	Maintaining honesty and transparency in all relationships with customers and the community
Excellence	Delivering high-quality, sustainable services consistently

5. STRATEGY

Providing strategic direction entails aligning the vision of the municipality to clear and tangible strategic goals based on certain critical success factors of the municipality and inclusive strategic objectives, programmes, projects and indicators to measure the intended results to be achieved.

The following strategic goals were crafted at a Strategic Planning Lekgotla held on the 09th – 10th March 2026 and depict how the Dr J.S Moroka Local Municipality intends to achieve its stated vision. These strategic goals were developed in terms of the Balanced Scorecard Perspectives being Learning and Growth; Institutional Processes; Financial and Community Satisfaction. The benefits of implementing the model include the provision of strategic focus and direction to the organization; improve governance and accountability; promotes alignment and transparency and improve management effectiveness. The following table represents the alignment of Key Performance Areas as well as the intended outcome,

KPA Description	Strategic Goal	Goal Statement	Goal Outcome
KPA 1: Spatial Rationale	Plan for the Future	Building Integrated Human Settlements	Effective regional Land Use management
KPA 2: Basic Services Delivery and Infrastructure Development	Accelerated Service Delivery	The primary focus of this goal is the eradication of service backlogs, balanced with community needs priorities and funded by means of own resources and available grants	Eradicate service delivery backlogs
	Empowered Communities	Provision of amenities to communities for recreational purposes to encourage incorporation of sporting bodies to develop formal sporting codes, aimed specifically at the Youth and previously disadvantaged persons	Self-actualization
KPA 3: Local Economic Development	Inclusive Economy	To engage with external partners (mines) with a view to solicit funding to establish SMME and Co-Operatives	Sustainable growth and job creation
KPA 4: Municipal Transformation and Institutional Development	Skilled and Retained Workforce	Optimizing Human Capital by way of the development of skills transfer and the improvement of knowledge management through continuous training and mentorship programmes	Capacitated workforce
KPA 5: Municipal Financial Viability and Management	Financial Viability	The ability to generate sufficient income to meet operating payments, debt commitments and where applicable, to allow growth while maintaining service levels	Financial liquidity
KPA 6: Good Governance and Public Participation	Sound Governance Practices	Create a culture of exercising ethical and effective leadership towards achieving transparency, good performance, effective oversight and legitimacy and accountability	Effective Oversight

6. STRATEGIC ALIGNMENT

The Department of Co-operative Governance, Human Settlement and Traditional Affairs (COGHSTA) has identified outcomes whereby the Strategic Agenda can be Implemented and monitored. Of critical nature for the municipality will be to link its strategic objectives to Outcome 9. The table below provides the detail whereby the strategic objectives of the municipality can be linked to the outputs of Outcome 9 and the six Key Performance Areas as stipulated by the Department of Co-operative Governance, Human Settlement and Traditional Affairs (COGHSTA)

KPA	Description	Outcome 9 Outputs	Strategic Objectives
KPA 1	Spatial Rationale	Actions supportive of the human settlement outcomes	To build Integrated human settlements
KPA 2	Basic Services Delivery and Infrastructure Development	Improved access to basic services	To improve community well-being through accelerated service delivery
			To improve social well-being
KPA 3	Local Economic Development	Implementation of community work programme	To grow the economy and provide livelihood support
KPA 4	Municipal Transformation and Institutional Development	Differentiate approach to municipal financing, planning and support	To develop and retain a skilled capacitated workforce
KPA 5	Municipal Financial Viability and Management	Improve municipal financial and administrative capability	To become financially viable
KPA 6	Good Governance and Public Participation	Refine ward committee model to deepen democracy	To create a culture of accountability and transparency
		Single co-ordination window	

7. STRATEGIC OBJECTIVES AND PROGRAMMES

The strategic objectives programmes were developed taking cognisance of the **vision/mission** statements as well as other contributing factors of the municipality as reflected in the following table.

KPA	Strategic Objective	Programme		
KPA 1 Spatial Rationale	To build integrated Human Settlements	Land Use Management		
		Spatial Planning		
		Building Plans Administration		
		Housing		
KPA 2: Basic Service Delivery and Infrastructure Development	To Improve community well-being through provision of accelerated service delivery	Electricity		
		Roads and Storm Water		
		Project Management Unit		
	To improve Social Well-being	Environmental Management		
		Waste Management		
		Youth, Sports And Recreation		
		Special Programs (HIV & AIDS and other Diseases)		
		Cemeteries		
		Facilities Management		
		Traffic Management		
		Extended Public Works Programme		
		Disaster Management		
		KPA 3: Local Economic Development:	To grow the economy and provide livelihood support	Local Economic Development (LED)
				Tourism
External Social Partnerships				
KPA 4: Municipal Transformation and Institutional Development	To develop and retain skilled and capacitated workforce	Institutional Development		
		Workplace Health, Safety & EAP		
		Labour Relations		
		Legal Services		
		Records and Archives		
		Admin & Secretariat (Council Support)		
		Customer/ Stakeholder Relationship Management		
KPA 5: Municipal Financial Viability and Management	To become Financially Viable	Financial Reporting		
		Financial Accounting (Revenue)		
		Financial Accounting (Expenditure)		
		Financial Management		
		Asset Management		
		Budget Management		
	Supply Chain Management			

KPA	Strategic Objective	Programme
KPA 6: Good Governance and Public Participation	To create a culture of accountability and transparency	Good Governance and Oversight
		IDP Development
		Performance Management
		Public Participation
		ICT
		Risk Management
		Internal Audit
		Security and By-Laws

8. 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 be reconciled 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 on a monthly basis to ensure that expenditure does 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 A1 Schedules that serve as supporting documentation for the budget, in particular Schedules SA 25 – SA 30 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

MP316 Dr J.S. Moroka - Monthly Revenue by Source & Monthly Expenditure by Type

MP316 Dr J.S. Moroka - Supporting Table SA25 Budgeted monthly revenue and expenditure

Description	##	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year	Budget Year +1	Budget Year +2
Exchange Revenue		6 992	7 073	9 670	6 705	6 918	5 705	6 705	6 773	6 915	6 910	6 918	7 115	82 188	84 807	87 927
Service charges - Electricity		1 314	1 347	1 281	1 288	1 341	1 288	1 288	1 301	1 288	1 327	1 341	1 367	15 771	16 291	16 812
Service charges - Waste Water Management		588	613	583	586	610	586	586	592	586	604	610	622	7 172	7 408	7 645
Service charges - Waste Management		65	66	63	64	66	64	64	64	64	66	66	67	718	804	839
Sale of Goods and Rendering of Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest		19	19	18	18	19	18	18	19	18	19	19	20	228	234	241
Interest earned from Receivables		637	653	621	625	650	625	625	631	625	644	630	663	7 646	7 901	8 153
Interest earned from Current and Non-Current Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land		85	87	83	84	86	84	84	84	84	86	86	88	1 011	1 011	1 011
Rental from Fixed Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
License and permits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges		564	517	492	494	514	494	494	494	494	509	514	524	6 050	6 250	6 450
Operational Revenue		10 156	10 385	9 883	9 933	10 339	9 933	9 933	10 025	9 933	10 237	10 339	10 543	121 633	125 947	129 967
Non-Exchange Revenue		34	35	33	34	35	34	34	34	34	35	35	36	412	425	439
Property rates		515	630	600	603	627	603	603	603	603	621	627	640	7 380	7 624	7 868
Surcharges and Taxes		152 313	69	65	137 820	68	137 820	68	68	66	110 271	88	70	501 623	548 533	577 497
Fines, penalties and forfeits		7 797	7 992	7 602	7 641	7 953	7 641	7 641	7 719	7 641	7 875	7 953	8 109	93 561	96 648	99 741
Licences or permits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Fixed and Intangible Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding Capital transfers and contributions)		193 996	29 410	27 975	165 874	29 267	28 119	28 406	28 406	28 119	138 183	29 267	29 840	895 332	983 378	943 897
Expenditure		22 675	23 240	22 110	22 223	23 127	22 223	22 223	22 449	22 223	22 961	23 127	23 579	272 103	283 086	286 967
Employee related costs		3 463	3 551	3 379	3 396	3 534	3 396	3 396	3 431	3 396	3 499	3 534	3 602	41 587	43 229	45 625
Remuneration of councillors		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases - electricity		1 200	1 230	1 170	1 176	1 224	1 176	1 176	1 188	1 176	1 212	1 224	1 248	14 404	14 880	15 355
Inventory consumed		7 800	7 985	7 604	7 643	7 956	7 643	7 643	7 721	7 643	7 878	7 956	8 133	93 597	96 695	100 282
Debt impairment		5 682	5 682	5 404	5 431	5 684	5 431	5 431	5 487	5 431	5 598	5 684	5 760	66 512	68 713	73 110
Depreciation, amortisation and impairment		129	137	122	123	135	123	123	126	123	132	135	141	1 551	1 657	1 719
Interest, Dividends and Rent on Land		19 739	20 311	19 248	19 344	20 115	19 344	19 344	19 537	19 344	19 922	20 115	20 500	236 755	238 039	253 657
Contracted services		916	937	880	885	933	885	885	908	885	924	933	949	10 942	11 400	11 868
Transfers and subsidies		412	422	404	404	420	404	404	408	404	416	420	428	4 581	5 104	5 401
Unrecoverable debts written off		8 975	9 200	8 795	8 795	9 155	8 795	8 795	8 885	8 795	9 095	9 155	9 335	107 707	107 265	114 915
Operational costs		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Disposal of Fixed and Intangible Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure		70 845	72 605	69 084	69 436	72 253	69 436	70 140	70 140	69 436	71 549	72 253	73 651	850 136	867 269	875 976
Surplus (Deficit)		123 151	(33 195)	(41 109)	(43 562)	(42 986)	(41 317)	(41 734)	(41 734)	(41 317)	(42 366)	(42 986)	(43 811)	(45 196)	(46 110)	(47 072)
Transfers and subsidies - capital (monetary allocations)		49 214	-	-	-	5 000	-	45 777	-	41 317	37 622	-	-	178 429	177 814	177 014
Transfers and subsidies - non-capital (in kind)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus (Deficit) after capital transfers & contributions		172 427	(33 195)	(41 109)	(43 562)	(42 986)	(41 317)	(41 734)	(41 734)	(41 317)	(42 366)	(42 986)	(43 811)	(45 196)	(46 110)	(47 072)
Income Tax		172 427	(43 195)	(41 109)	(43 562)	(42 986)	(41 317)	(41 734)	(41 734)	(41 317)	(42 366)	(42 986)	(43 811)	(45 196)	(46 110)	(47 072)
Surplus (Deficit) after income tax		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus (Deficit) attributable to municipality		172 427	(43 195)	(41 109)	(43 562)	(42 986)	(41 317)	(41 734)	(41 734)	(41 317)	(42 366)	(42 986)	(43 811)	(45 196)	(46 110)	(47 072)
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus (Deficit) for the year		172 427	(43 195)	(41 109)	(43 562)	(42 986)	(41 317)	(41 734)	(41 734)	(41 317)	(42 366)	(42 986)	(43 811)	(45 196)	(46 110)	(47 072)

9. SERVICE DELIVERY AND PERFORMANCE INDICATORS

The high level non-financial measurable performance objectives in the form of service delivery targets and other performance indicators form part of this section of the SDBIP. These indicators and targets will be cascaded to departmental scorecards, which will be used for internal monitoring of the organisation and relevant individuals. A detailed three-year Capital and Operational expenditure Project Plan is also incorporated to measure and monitor the delivery of infrastructure projects and other internal operational projects. The budget has been aligned to the Strategic and Developmental Objectives and Outcomes crafted in the process of the IDP review cycle to enable the strategic intent and mandate of the 2026/2027 IDP to be attained.

9.1. KPA 1: SPATIAL RATIONALE

Strategic Objective: To build Integrated human settlements

Project Name	Priority Programme	KPI	IDP Ref No	Budget	Baseline 2025/26	Quarterly Targets 2026/2027				Portfolio of Evidence	Responsible Department	
						Q1	Q2	Q3	Q4			Annual
Compliance with Town Planning Scheme regulations	To ensure approval of building plans	% of new building plans of less than 500 square meters received and approved within 30 days of receipt of plans	SR01	Internal	New	100%	100%	100%	100%	100%	Building plan application register, building plan application forms & approval letters	Planning & Economic Development

Project Name	Priority Programme	KPI	IDP Ref No	Budget	Baseline 2025/26	Quarterly Targets 2026/2027					Portfolio of Evidence	Responsible Department
						Q1	Q2	Q3	Q4	Annual		
		% of new building plans of more than 500 square meters received and approved within 60 days of receipt of plans			New	100%	100%	100%	100%	100%	Building plan application register, building plan application forms & approval letters	Planning & Economic Development
Business licensing	To improve service delivery for business license application	% of complete business license applications received, processed and issued within 60 days	SR01	Internal	100%	100%	100%	100%	100%	Business License register, Approval Letters		
Compliance with Town Planning Scheme regulations	To enforce land use compliance	% of land use contraventions identified and attended to	SR01	Internal	100%	100%	100%	100%	100%	Contravention register, copy of warning/compliance notice & report		
Compliance with Town Planning Scheme regulations	Processing land use applications received	% of complete land use applications received and processed within 60 days as per the SPLUMA Act 16 of 2013	SR02	Internal	100%	100%	100%	100%	100%	Completed land development application forms and register		

Project Name	Priority Programme	KPI	IDP Ref No	Budget	Baseline 2025/26	Quarterly Targets 2026/2027				Portfolio of Evidence	Responsible Department	
						Q1	Q2	Q3	Q4			Annual
Township Establishment	To provide local communities with tenure rights through proclamation of settlements	Township formalization in Moripe (Ptn 7 of Kameelivier 106 JR) by 30 June 2027	SR03	Internal	1	N/A	N/A	1	1	1	Approved Plan	Planning & Economic Development
		Township Establishment in Borolo Ext (Rem Ptn of Wolvenkraal 192 JR) by 30 June 2027			1	N/A	N/A	1	1	1	Approved Plan	
Land Invasion	To create a viable community and promote integrated sustainable development	% of land invasion cases identified and attended to within 72 hours per quarter	SR04	Internal	100%	100%	100%	100%	100%	100%	Signed invasion site report with date, time and photos	Planning & Economic Development
Amended Siyabuswa D General plan	Land Surveying, Sites Pegging and finalization of the General Plan in accordance with an approved Layout Plan	Number of amended Siyabuswa D General plan developed by 30 June 2027	SR05	500 000	New	N/A	N/A	1	N/A	1	Approved project plan, layout plan & Municipal Manager's recommendations letter	

Project Name	Priority Programme	KPI	IDP Ref No	Budget	Baseline 2025/26	Quarterly Targets 2026/2027					Portfolio of Evidence	Responsible Department
						Q1	Q2	Q3	Q4	Annual		
Repegging of Vaalbank	Land Surveying, and Sites Pegging in accordance with an approved General Plan	Number of stands pegged in Vaalbank in line with the approved General Plan by 30 June 2027	SR06	500 000	New	N/A	N/A	200	N/A	200	Signed pegging certificate, extract from approved General Plan and signed report	Planning & Economic Development
Geographic Information System	Procurement of Geographic Information System	Procurement of Geographic Information System	SR07	258 500	New	1	N/A	N/A	1	N/A	Signed SLA/Contract and Appointment letter	

9.2. KPA 2: BASIC SERVICE DELIVERY

Strategic Objective A: To improve community well-being through provision of accelerated service delivery

Strategic Objective B: To improve Social Well-being

Project Name	Priority Programme	KPI	IDP Ref No	Budget R	Baseline 2025/26	Quarterly Targets 2026/2027				Portfolio of Evidence	Responsible Department	
						Q1	Q2	Q3	Q4			Annual
BASIC SERVICE DELIVERY: TECHNICAL SERVICES												
Water Provision	Access to clean and reliable water is essential for human survival, public health, and socio-economic development	Number of households provided with access to basic water through schemes and reticulation network by 30 June 2027	BS01	36 293 400	63 281	27 481	27 481	27 481	27 481	27 481	Billing report	Technical services
						15	15	15	15	15	Water tanker delivery note	
						New	20	20	20	20	Borehole assets register & community confirmation	
Sanitation	Improve access to clean and safe sanitation facilities	Number of new households connected to basic sanitation by 30 June 2027	BS02	Internal	New	N/A	N/A	N/A	280	280	Completion certificate	Technical services
Fleet Management	Efficient service delivery and good governance to improve service delivery	% of municipal yellow fleet vehicles available for service delivery	BS03	1 034 000	New	100%	100%	100%	100%	Fleet register & Trip sheets/log books		

Project Name	Priority Programme	KPI	IDP Ref No	Budget R	Baseline 2025/26	Quarterly Targets 2026/2027					Portfolio of Evidence	Responsible Department
						Q1	Q2	Q3	Q4	Annual		
Maintenance of municipal buildings		Number of registered municipal vehicles with valid license disk			New	67	03	12	25	107	eNatis MVLX copy & report	
Maintenance of municipal buildings	To ensure safe, functional, and efficient service delivery environments	Number of municipal buildings maintained as per the approved municipal maintenance plan	BS04	3 102 000	4	3	3	2		11	Job cards, inspection report & approved municipal building maintenance plan 2026/27	
Construction of Nokaneng Stadium	Contribute significantly to social, economic, and youth development within the area	% of physical work completed at Nokaneng Stadium (Phase 1)	BS05	12 500 000	100%	25% (Procurement)	50% (Construction work)	75% (Construction work)	100% (Completion)	100%	Progress report and completion certificate for phase 1	
Maintenance of pumps at water treatment works and pump-stations	To ensure reliable water supply and efficient operation of municipal water infrastructure	Number of water pumps maintained per quarter at water treatment plant and sub-station	BS06	Internal	52	13	13	13		52	Inspection reports with Job Cards	Technical services
Maintenance of wastewater treatment works and sub-stations	Effective sanitation, environmental protection, and public health in municipalities	Number of wastewater pumps and control panels maintained per quarter at wastewater treatment works	BS07	Internal	24	6	6	6		24	Inspection reports with Job Cards	
Inspection of High-mast lights	Inspection of Mast lights	Number of high mast lights fittings routinely inspected in line with the approved inspection schedule per quarter	BS08	Internal	272	68	68	70		274	Monthly Inspection reports	

Project Name	Priority Programme	KPI	IDP Ref No	Budget R	Baseline 2025/26	Quarterly Targets 2026/2027					Portfolio of Evidence	Responsible Department
						Q1	Q2	Q3	Q4	Annual		
Maintenance of high Mast Lights	Maintenance of high Mast Lights	% of Faulty high mast light fittings repaired after routine inspection within 90 days	BS09	413 000	100%	100%	100%	100%	100%	100%	Inspection/repair monthly reports	Technical services
Electrification of Phake households	Construction of the network for the electrification of households at Phake 2	Number of households electrified with grid connection by 30 June 2027	BS10	6 321 000	100%	N/A	N/A	213	213	213	Completion certificate	
Electrification of Madubaduba households	Construction of the network for the electrification of households at Madubaduba	Number of households electrified with grid connection by 30 June 2027	BS11	4 250 000	New	N/A	N/A	170	170	170	Completion certificate	
Electrification of Skimming households	Design of the network for the electrification of households at Skimming (Pre-Engineering)	Approved final detailed design report for household electrification compiled (pre-engineering) by 30 June 2027	BS12	255 000	New	N/A	N/A	1	N/A	1	Approved final detailed design	
Electrification of Masobye/Diphane households	Construction of the network for the electrification of households at Masobye/Diphalaneng (Pre-Engineering)	Approved final detailed design report for household electrification compiled (pre-engineering) by 30 June 2027	BS13	525 000	New	N/A	N/A	1	N/A	1	Approved final detailed design	
Replacement of asbestos bulk line from water treatment plant to Bloedfontein reservoirs Phase 4	Supports safe, reliable, and sustainable water supply	% of physical work completed on the Replacement of asbestos bulk line from water treatment plant to Bloedfontein reservoir Phase 4	BS15	49 431 925	100%	25% (Procurement)	50% (Construction work)	75% (Construction work)	100% (Completion)	100%	Progress report and completion certificate	

Project Name	Priority Programme	KPI	IDP Ref No	Budget R	Baseline 2025/26	Quarterly Targets 2026/2027					Portfolio of Evidence	Responsible Department
						Q1	Q2	Q3	Q4	Annual		
Replacement of asbestos bulk line from Pieterskraal B to Wolvenkraal (Multiyear)		% of physical work completed on the Replacement of asbestos bulk line from Pieterskraal B to Wolvenkraal	BS16	12 000 000	100%	25% (Procurement)	50% (Construction work)	75% (Construction work)	100% (Completion)	100%	Progress report and completion certificate	Technical services
Refurbishment of Weltervrede Water Treatment Works (Phase 1)		% of physical work completed on the refurbishment of Weltervrede Water Treatment Works (Phase 1)	BS17	20 000 000	New	25% (Procurement)	50% (Construction work)	75% (Construction work)	100% (Completion)	100%	Progress report and completion certificate	
Maintenance of Roads	Safe transportation, economic development, and effective service delivery within communities	Kilometres of municipal gravel and unpaved roads graded per quarter	BS18	Internal	500km	37,5Km	37,5Km	37,5Km	150km	150km	Inspection report	
		M ² of base and surface patched per quarter		440 000	2500m ²	50 m ²	50 m ²	52,5 m ²	202.5m ²	202.5m ²	Inspection report	
		Kilometres of municipal stormwater drains and channels cleaned per quarter		330 000	1,0km	0,25 km	0,25 km	0,25 km	1 km	1 km	Inspection report	
Construction of Katjibane Bus and Taxi Route Phase 5		% of physical work completed on the kilometres of Katjibane Bus and Taxi Route constructed (Phase 5) by 30 June 2027	BS19	10 000 000	1,0km	25% (Procurement)	50% (Construction work)	75% (Construction work)	100% (Completion)	100%	Progress report and completion certificate	
Construction of Mmamethlake Bus and Taxi Route Phae 4		% of physical work completed on the kilometres of Mmamethlake Bus & Taxi Route constructed (Phase 4) by 30 June 2027	BS20	10 000 000	1km	25% (Procurement)	50% (Construction work)	75% (Construction work)	100% (Completion)	100%	Progress report and completion certificate	

Project Name	Priority Programme	KPI	IDP Ref No	Budget R	Baseline 2025/26	Quarterly Targets 2026/2027					Portfolio of Evidence	Responsible Department
						Q1	Q2	Q3	Q4	Annual		
Construction of Loding Bus and Taxi Route (Phase 1)		% of physical work completed on the kilometers of Loding Bus & Taxi Route constructed by 30 June 2027 (Phase 1)	BS21	12 000 000	New	25% (Procurement)	50% (Construction work)	75% (Construction work)	100% (Completion)	100%	Progress report and completion certificate	
Construction of Ga-Phaahla sewer outfall, sewer reticulation and precast toilets (Phase 5) (Multiyear)	To ensure proper sanitation, protect public health, and promote sustainable community development	% of physical work completed on the Construction of Ga-Phaahla sewer outfall, sewer reticulation and precast toilets (Phase 5) by 30 June 2027	BS22	9 827 575	100%	25% (Procurement)	50% (Construction work)	75% (Construction work)	100% (Completion)	100%	Progress report and completion certificate	
Construction of Sewer reticulation at Thabana (Phase 4)		% of physical work completed on the Construction of Sewer reticulation at Thabana (Phase 4) by 30 June 2027	BS23	15 000 000	100%	25% (Procurement)	50% (Construction work)	75% (Construction work)	100% (Completion)	100%	Progress report and completion certificate	Technical services
Construction of Sewer reticulation at Libangeni (Phase 4)		% of physical work completed on the Construction of Sewer reticulation at Libangeni (Phase 4) by 30 June 2027	BS24	20 000 000	100%	25% (Procurement)	50% (Construction work)	75% (Construction work)	100% (Completion)	100%	Progress report and completion certificate	
INEP grant	Expand Access to Electricity	Cumulative % expenditure on INEP grant allocation by 30 June 2027	BS25	10 355 000	100%	25%	50%	75%	100%	100%	Quarterly INEP report and proof of submission	
MIG grant	Improve Basic Municipal Infrastructure	Cumulative % expenditure on MIG grant allocation by 30 June 2027	BS26	158 449 000	100%	25%	50%	75%	100%	100%	DoRA reports and proof of submission	

Project Name	Priority Programme	KPI	IDP Ref No	Budget R	Baseline 2025/26	Quarterly Targets 2026/2027					Portfolio of Evidence	Responsible Department
						Q1	Q2	Q3	Q4	Annual		
WSIG grant	Improve Access to Basic Water Services	Cumulative % expenditure on WSIG grant allocation by 30 June 2027	BS27	20 000 000	New	25%	50%	75%	100%	100%	Quarterly WSIG report and proof of submission	Technical services
Municipal Disaster response grant	Strengthening Emergency Response Capacity	% expenditure on Municipal Disaster Response grant allocation by 30 June 2027	BS28	6000 000	New	100%	N/A	N/A	N/A	100%	Monthly Municipal Disaster Response report and proof of submission	
BASIC SERVICE DELIVERY: COMMUNITY DEVELOPMENT SERVICES												
Road Safety Promotion	To promote safety and Awareness	Number of road Safety campaigns conducted by 30 June 2027	BS29	Internal	1	N/A	1	1	N/A	2	Invitations, Photos and attendance register	Community Development Services
		Number of notices issued for contravention of the National Road Traffic Act per quarter		Internal	New	440	440	380	380	1 680	Report on contraventions issued	
Operations of Municipal Registering Authorities	Financial viability and revenue management	Revenue collected by the Licensing division from vehicle registration and licensing transactions per quarter	BS30	Internal	New	R1 750 000	R1 750 000	R1 750 000	R1 750 000	R7 000 000	Quarterly reconciliation report & eNaTIS revenue report	
Life skills workshop	To equip youth with life skills for improved decision-making, employability and social cohesion	Number of youth attended life skills workshops by 30 June 2027	BS31	Internal	8	100	100	100	100	400	Report, Photos & attendance register	

Project Name	Priority Programme	KPI	IDP Ref No	Budget R	Baseline 2025/26	Quarterly Targets 2026/2027					Portfolio of Evidence	Responsible Department
						Q1	Q2	Q3	Q4	Annual		
		% of issues raised by youth during life skills workshops and facilitated within 60 days		Internal	New	100%	100%	100%	100%	100%	Issue register and proof of facilitation reports	Community Development Services
Career Expo	To develop programs to ensure effective participation of young people in the activities of the municipality	Number of career exhibitions held by 30 June 2027	BS32	155 000	1	N/A	N/A	1	N/A	1	Report, Photos & attendance register	
Youth development		Number of Youth supported through municipal programmes by 30 June 2027	BS33	568 700	New	N/A	5	N/A	5	10	Beneficiary register & proof of support	
		Number of Youth Summit held by 30 June 2027		Internal	1	N/A	N/A	N/A	1	1	Report, Photos & attendance register	
		Number of Heritage events commemorated by 30 June 2027		713 460	New	N/A	1	1	N/A	2	Invitation, report & attendance register	
HIV/Aids, cancer and TB awareness campaign	To promote safety and Awareness	Number of villages that benefited from HIV/Aids, cancer and TB programmes by 30 June 2027	BS34	258 500	New	N/A	4	2	2	8	Photos, Invitations and attendance register	
GBV Programme		% of GBV prevalent wards receiving GBV interventions per quarter	BS35	200 000	New	100%	100%	100%	100%	100%	SAPS list of prevalent wards, GBV ward register, Activity report & referral letter	

Project Name	Priority Programme	KPI	IDP Ref No	Budget R	Baseline 2025/26	Quarterly Targets 2026/2027					Portfolio of Evidence	Responsible Department
						Q1	Q2	Q3	Q4	Annual		
Vulnerable Groups Programme	To improve wellbeing and inclusion of vulnerable groups through targeted programmes	Number of Disability Summit held by 30 June 2027	BS36	517 000	New	N/A	1	N/A	N/A	1	Report, Photos & attendance register	Community Development Services
		Number of Woman's day interventions held by 31 August 2026				1	N/A	N/A	1	Woman's day activity report, attendance register		
		Military veterans database developed and approved by Council				N/A	N/A	1	N/A	Database & Council resolution		
Disaster Management	To minimize disaster risks and respond effectively to disasters in line with Disaster Management Act	% of disaster incidents reported and attended to per quarter	BS37	1 344 200	100%	100%	100%	100%	100%	100%	Disaster incidents register & proof of intervention	Community Development Services
		Number of villages covered for Disaster Risk Reduction per quarter				3	3	3	3	12	Invitation, minutes, attendance register & intervention report	
Waste Collection	Protecting public health, the environment, and community well-being	Number of villages with access to a minimum level of basic waste collection once per week	BS48	Internal	110 563	3	3	3	3	3	Monthly signed waste collection reports, Work Schedule & collection Register	Community Development Services
		Number of communal waste collection points established and serviced in Ga-Phaahla village per quarter				2	2	2	2	2	Site hand over report, weekly collection & logbook	

Project Name	Priority Programme	KPI	IDP Ref No	Budget R	Baseline 2025/26	Quarterly Targets 2026/2027					Portfolio of Evidence	Responsible Department
						Q1	Q2	Q3	Q4	Annual		
Integrated Waste Management Plan	Protecting public health, the environment, and community well-being	Number of institutions and business centers provided with refuse containers for weekly refuse collection by 30 June 2027		Internal	New	39	39	39	39	39	service schedule Delivery note, photos and collection schedule	Community Development Services
		Integrated Waste Management Plan developed and approved by council by 30 June 2027	BS49	Internal	1	N/A	N/A	1	N/A	1	Council resolution and approved Integrated Waste Management Plan	
Environmental Management and Compliance		Ph level of groundwater at licensed monitoring borehole at Libangeni landfill site per quarter	BS50	Internal	New	>5.5 & <9.5	>5.5 & <9.5	>5.5 & <9.5	>5.5 & <9.5	>5.5 & <9.5	SANAS Lab report (field pH reading sheet)	Community Development Services
EPWP	Alleviation of poverty through job creation	Number of job opportunities created through EPWP grant by 30 June 2027	BS51	2 492 000	New	233	N/A	N/A	N/A	233	Advert & Appointment letters	

9.3. KPA 3: LOCAL ECONOMIC DEVELOPMENT

Strategic Objective : To grow the economy and provide livelihood support

Project Name	Priority Programme	KPI	IDP Ref No	Budget	Baseline 2025/26	Quarterly Targets 2026/2027					Portfolio of Evidence	Responsible Department	
						Q1	Q2	Q3	Q4	Annual			
Updated tourism destination/products	Ensure economic growth in all sectors of the economy in order to curb unemployment and related negative issues	Number of tourism destination/products updated on municipal website by 30 June 2027	LED01	Internal	21	N/A	2	2	2	2	6	Pictures uploaded on a municipal website & Inspection register	Planning and Economic Development
		% of tourism destinations captured/updated on the municipal database by 30 June 2027		New		100%	100%	100%	100%	100%	100%		
LED Support		Number of work opportunities created through stakeholder/partners facilitation by 30 June 2027	LED03	Internal	New	N/A	10	N/A	10	20	Beneficiary lists & municipal referral letter		
Job Creation and Poverty alleviation		Number of work opportunities facilitated through Capital Projects by 30 June 2027	LED04	Internal	100	N/A	100	N/A	N/A	100	List of projects implemented on letterheads with number of people employed per project		
Business Development Cultural Show		Business Development Cultural Show hosted by 30 June 2027	LED05	1 000 000	2025/26	N/A	N/A	1	N/A	1	Approved concept note/Programme for the show, Attendance Register & Pictures		

Project Name	Priority Programme	KPI	IDP Ref No	Budget	Baseline 2025/26	Quarterly Targets 2026/2027					Portfolio of Evidence	Responsible Department
						Q1	Q2	Q3	Q4	Annual		
LED Support	Ensure economic growth in all sectors of the economy in order to curb unemployment and related negative issues	Number of SMME's registered on municipal database by 30 June 2027	LED06	Internal	40	N/A	25	N/A	25	50	SMME's Database	Planning and Economic Development
SMME Support		Number of SMME's benefitting from municipal support through tools of trade by 30 June 2027	LED07	517 000	10	12	12	12	12	48	Master list of beneficiaries & Proof of delivery and receipt	
Tourism Support		Municipal Tourism Brochure developed by 30 June 2027	LED08	517 000	2025/26	N/A	1	N/A	N/A	1	Report, Municipal Brochure & Proof of publishing/distribution	
		Number of tourism exhibitions facilitated for SMME's and Stakeholders held by 30 June 2027			New	N/A	N/A	5	N/A	5	Invitations, photos and attendance register	

9.4. KPA 4: MUNICIPAL TRANSFORMATION AND INSTITUTIONAL DEVELOPMENT

Strategic Objective A: To develop and retain skilled and capacitated workforce

Project Name	Priority Programme	KPI	IDP Ref No	Budget	Baseline 2025/26	Quarterly Targets 2026/2027					Portfolio of Evidence	Responsible Department
						Q1	Q2	Q3	Q4	Annual		
Executive Mayor's Bursary Scheme	To train and prepare youth to be employable for economic development	Number of new Executive Mayor's bursaries awarded by 30 June 2027	MTOD01	827 200	2	N/A	N/A	3	N/A	3	Signed bursary agreements & Council resolution	Administration and Corporate Services
EE Committee meetings	Compliance with Employment Equity Act	Number of persons with disabilities employed in compliance with the approved EE plan targets by 30 June 2027	MTOD02	Internal	New	N/A	1	N/A	2	3	EE Plan, EEA2 report, EEA 1 declaration forms & Payroll report	
Review of Organizational Structure	To ensure filling of all budgeted vacant posts	Review of organizational Structure aligned to the IDP & Budget by 31 May 2027	MTOD03	Internal	2025/26	N/A	N/A	N/A	1	1	Approved Organizational structure and council resolution	
OHS Programme Meetings	To ensure safe working environment	% of OHS issues raised and resolved per quarter	MTOD04	258 500	4	100%	100%	100%	100%	100%	OHS issue register & Inspection report	
Training and Development	Workplace Skills Plan Implementation and Training Spend Compliance	% of municipality's training budget spent on implementation of Workplace Skills Plan	MTOD05	1 292 500	New	25%	50%	75%	100%	100%	Approved WSP, Budget allocation for training & expenditure report	

Project Name	Priority Programme	KPI	IDP Ref No	Budget	Baseline 2025/26	Quarterly Targets 2026 / 2027					Portfolio of Evidence	Responsible Department
						Q1	Q2	Q3	Q4	Annual		
Legal Services	To ensure that policies comply with legislation and to assist with the development and maintenance of Service Level Agreement	% of Litigations received and attended to per quarter	MTOD06	7 755 000	New	100%	100%	100%	100%	100%	Quarterly litigation reports	Administration and Corporate Services
		% of Service Level Agreements concluded/signed on the date of appointment		Internal	New	100%	100%	100%	100%	100%	Contract register, appointment letters & SLA's	
Local Labour Form	To ensure sound labour relations through participation of LLF members	% of disciplinary proceedings finalized within 3 months from the date of initiation	MTOD07	Internal	4	100%	100%	100%	100%	100%	Disciplinary register	
		Number of Local Labour Forum meetings held by 30 June 2027		218 000	4	1	1	1	1	4	Agenda, Minutes and attendance registers	
Review of Institutional Policies	To ensure that the HR policies gap is closed for proper staff management	Number of reviewed Institutional Policies submitted to Council by 30 June 2027	MTOD08	Internal	15	N/A	N/A	15	15	15	Council Resolution/s	
Schedule of meetings	To inform the community about municipal activities	Approved schedule of institutional meetings for 2026/27 developed and approved by 30 June 2027	MTOD09	Internal	2025/26	N/A	N/A	1	1	1	Approved schedule of meetings & Council resolution	
		Number of Council Sittings scheduled and held per quarter		300 000	4	1	1	1	1	4	Agenda, Minutes and attendance registers	
Council Functionality	Customer / Stakeholder	% of complaints on Livi le Mphakatsi resolved within 7 days	MTOD13	1 239 600	4	100%	100%	100%	100%	100%	Livi le Mphakatsi system report	

Project Name	Priority Programme	KPI	IDP Ref No	Budget	Baseline 2025/26	Quarterly Targets 2026 / 2027				Portfolio of Evidence	Responsible Department	
						Q1	Q2	Q3	Q4			Annual
Customer Relations	Relationship Management	% of customer complaints received and attended to within 10 days		206 800	4	100%	100%	100%	100%	100%	Complaints register	Administration and Corporate Services
Printing & publications (Newsletter)		Number of quarterly newsletters published per quarter	MTOD12	826 400	4	1	1	1	4	4	Published Newsletter	
Records Management	To ensure proper record keeping and management	% of officials actively using the Electronic Document Management System per quarter	MTOD14	51 650	4	100%	100%	100%	100%	100%	EDRMS system admin report	
		% of correspondences received and distributed to relevant departments within 48 hours		Internal	4	100%	100%	100%	100%	100%	Registry register	
MPAC functionality	To inform the community about municipal activities	% of MPAC issued matters concluded within 90 days	MTOD15	723 800	New	100%	100%	100%	100%	100%	MPAC resolutions & report	
		Submission of Oversight Report on Annual Report to Council by 31 March 2027		Internal	New	N/A	N/A	1	N/A	1	Oversight report on Annual Report and Council Resolution	

9.5 KPA 5: MUNICIPAL FINANCIAL VIABILITY AND MANAGEMENT

Strategic Objective: To become financially viable

Project Name	Priority Programme	KPI	IDP Ref No	Budget R	Baseline 2025/26	Quarterly Targets 2026/2027					Portfolio of Evidence	Responsible Department
						Q1	Q2	Q3	Q4	Annual		
Budget Process Plan	Budget Planning and Reporting	Budget Process Plan approved by 31 August 2026	FV01	Internal	1	1	N/A	N/A	N/A	1	Budget Process Schedule approved & Council Resolution	Finance
		Municipal annual budget approved by 31 May 2027				N/A	N/A	1	1	Council Resolution approving Annual Budget		
		Number of in-year reports submitted to the Executive Mayor and National Treasury (Sec 71, 52 and 72) during 2026/27				4	4	5	4	17		
Audit Opinion	Obtain Unqualified Audit Opinion outcome	% of reduction in Unauthorized Expenditure incurred by 30 June 2027	FV02	Internal	New	100%	100%	100%	100%	100%	Unauthorized expenditure register	Finance
		Unqualified Audit Opinion achieved by 30 November 2026				N/A	Unqualified Audit opinion	N/A	N/A	Unqualified Audit opinion		
AFS	To ensure submission of credible AFS	Annual Financial Statements (AFS) compiled, approved and submitted by 31 August 2026	FV03	Internal	11 374 000	1	N/A	N/A	N/A	1	Signed AFS document, Council resolution & Acknowledgement of receipt from the AGSA	Finance

Project Name	Priority Programme	KPI	IDP Ref No	Budget R	Baseline 2025/26	Quarterly Targets 2026/2027					Portfolio of Evidence	Responsible Department
						Q1	Q2	Q3	Q4	Annual		
Expenditure	Report on any identified invoices not paid within 30 days to council	% of invoices paid within 30 days	FV04	Internal	New	100%	100%	100%	100%	100%	Monthly Age analysis	Finance
	Elimination of Fruitless and Wasteful expenditure	% reduction of Fruitless and Wasteful expenditure opening balance by 30 June 2027		Internal	25% Reduction	100%	100%	100%	100%	100%	Fruitless & Wasteful register	
Revenue Management	Implementation of Municipal Property Rates Administration	Supplementary valuation roll complied and approved by 30 June 2027	FV05	1 034 000	1	N/A	N/A	N/A	1	1	Supplementary valuation roll	Finance
Financial Management	To ensure credible financial reporting	% of reduction in consultant scope for Annual Financial Statements preparations by 31 August 2027	FV06	Internal	20%	60%	60%	60%	60%	60%	2025/26 & 2026/27 AFS workplan	
Revenue Management	Implementation of the revenue enhancement strategy to increase collection from 20%-40% Implementation of credit control (debt collection)	% progress on the monitoring and implementation of Auditor General Audit Action Plan	FV07	Internal	90%	100%	N/A	N/A	N/A	100%	Approved AGSA Audit Action Plan	Finance
		Internal		22%	30%	30%	35%	40%	40%	40%	Collection rate reports	
		Approved tariff structure gazetted by 30 June 2027		Internal	1	N/A	N/A	N/A	1	1	Council resolution & Gazetted Tariff Structure	

Project Name	Priority Programme	KPI	IDP Ref No	Budget R	Baseline 2025/26	Quarterly Targets 2026/2027					Portfolio of Evidence	Responsible Department	
						Q1	Q2	Q3	Q4	Annual			
Assets Management	Compilation of a GRAP Compliant Asset Register	Number of quarterly reports generated on the implementation of credit control by 30 June 2027	FV08	4 592 500	1	1	1	1	1	4	Quarterly Credit Control Implementation report and Council Resolution	Finance	
						1	N/A	N/A	N/A	1			GRAP 17- Compliant Assets Register
						100%	100%	100%	100%	100%			
Inventory	Insurance for the municipal assets	% of insured assets properly recorded in the Fixed Asset Register (FAR) in accordance with GRAP	FV09	8 272 000	New	100%	100%	100%	100%	100%	Quarterly reports on inventory/ stock count reports	Finance	
Supply Chain Management	Develop a procurement plan and link database to the financial system and also develop SCM procedure manual	Institutional Procurement Plan developed and approved by 30 June 2027	FV10	Internal	1	1	N/A	N/A	N/A	1	Approved Institutional Procurement Plan & Council resolution		Finance
						100%	100%	100%	100%	100%		Quarterly Reports and Council Resolutions	
						100%	100%	100%	100%	100%			
		% of procurement spend awarded to suppliers meeting the 5 key specific goals per quarter		Internal	4	100%	100%	100%	100%	100%	Quarterly Reports and Council Resolutions	Finance	
		% of competitive bids above R300 000 accurately recorded and published on tender register monthly		Internal	4	100%	100%	100%	100%	100%	Monthly tender register, proof of publication & SCM compliance report		Finance

Project Name	Priority Programme	KPI	IDP Ref No	Budget R	Baseline 2025/26	Quarterly Targets 2026/2027					Portfolio of Evidence	Responsible Department
						Q1	Q2	Q3	Q4	Annual		
Financial Management		Number of SCM in-year reports submitted by 30 June 2027		Internal	4	1	1	1	1	4	Quarterly Reports and Council Resolutions	
		% Reduction of Irregular Expenditure incurred compared to prior year end				90%	90%	90%	90%	90%	Unauthorized expenditure register	
		Number of Monthly creditors Reconciliation reports submitted by 30 June 2027				3	3	3	3	12	Creditors Reconciliation Reports	
		Number of monthly section 66 Reports submitted by 30 June 2027				3	3	3	3	12	Sec 66 Reports	
		Number of VAT Submission reviewed by 30 June 2027			New	1	1	1	4	VAT quarterly Reconciliation & Acknowledgement Receipt/Proof of submission.		

9.6 KPA 6: GOOD GOVERNANCE AND PUBLIC PARTICIPATION

Strategic Objective: To create a culture of accountability and transparency

Project Name	Priority Programme	KPI	IDP Ref No	Budget R	Baseline 2025/26	Quarterly Targets 2026/2027				Portfolio of Evidence	Responsible Department	
						Q1	Q2	Q3	Q4			Annual
Performance Management Systems	To promote the culture of performance management in the municipality	Submission of Final Audited Consolidated Annual Report 2025/2026 to Council by 30 January 2027	GGO1	Internal	1	N/A	N/A	1	N/A	1	Council resolution	Office of the Municipal Manager
		Final 2027/2028 SDBIP approved & signed by the Executive Mayor within 28 days after approval of IDP & Budget			2025/26	N/A	N/A	N/A	1		Approved & signed SDBIP	
		Number of Quarterly Institutional Performance Reports submitted to Council per quarter		51 700	4	1	1	1	1	4	Quarterly Institutional Performance Reports	
		Number of reports on Individual assessment of all employees below section 56 conducted (Annual & Mid-term) by 30 June 2027		Internal	New	N/A	N/A	1	1	2	Signed individual assessments reports, assessment schedule, attendance register	Administration & Corporate Services
		Number of Performance reviews for section 54/56 conducted (Annual & Mid-term) by 30 June 2027		Internal	New	N/A	N/A	1	1	2	Performance Review templates. Signed Performance Agreements and workplans. Council resolutions	

Project Name	Priority Programme	KPI	IDP Ref No	Budget	Baseline 2025/26	Quarterly Targets 2026/2027					Portfolio of Evidence	Responsible Department
						Q1	Q2	Q3	Q4	Annual		
IDP Processes	To guide the municipality towards achieving its vision and service delivery obligations	2027/2028 IDP/Budget Review Process Plan developed by 30 August 2026	GGO2	Internal	2025/26	1	N/A	N/A	N/A	1	Council Resolution	Office of the Municipal Manager
		2027/2028 Final IDP tabled and approved by Council by 30 May 2027		Internal	2025/26	N/A	N/A	1	1	1	Council Resolution	
	Annual Strategic Planning session convened by 31 March 2027		1 034 000	2025/26	N/A	N/A	1	N/A	1	1	Invitations, minutes and attendance register	
ICT	To enhance the planning & processes of the ICT section	Number of IT Steering Committee meetings held per quarter	GGO3	Internal	4	1	1	1	1	4	Invitation, minutes and attendance register	Office of the Municipal Manager
		Number of Reports on the Routine Maintenance and Support Provision of the Municipal ICT Infrastructure submitted per quarter		4 187 700	6	1	1	1	1	4	Quarterly reports	
		Number of reports on the performance of the SD-WAN / IPSEC and MPLS WAN Infrastructure submitted per quarter		2 895 200	4	1	1	1	1	4	Quarterly reports	
	Number of reports on the Procurement of ICT Equipment's submitted by 30 June 2027			2 693 570	New	N/A	1	N/A	1	2	Quarterly reports	
	Number of Software Licenses renewed or procured by 30 June 2027			6 591 750	New	1	1	1	1	4	Purchase order, software license certificate/agreement	

Project Name	Priority Programme	KPI	IDP Ref No	Budget R	Baseline 2025/26	Quarterly Targets 2026/2027					Portfolio of Evidence	Responsible Department
						Q1	Q2	Q3	Q4	Annual		
Internal Audit	Promoting and enhancing control of the environment through auditing	% of Auditor General (AGSA) matters resolved as per the approved Audit Action Plan per quarter	GGO4	Internal	5	100%	100%	100%	100%	100%	Progress report on implementation of AGSA remedial Plan	Office of the Municipal Manager
		Internal Audit Plan approved by Audit Committee by 30 June 2027		Internal	1	N/A	N/A	1	Internal Audit Plan	Approved Internal Audit Governance Documents & Strategic Internal Audit Plan		
		Internal Audit Charter approved by Audit Committee by 30 June 2027		Internal	1	N/A	N/A	N/A	Internal Audit Charter	Internal Audit Charter		
		Number of Quarterly Audit and Performance Committee Meetings held per quarter		Internal	4	1	1	1	1	4	Invitations, minutes and attendance register	
		Number of quarterly Audit & Performance Committee reports submitted to Council per quarter		Internal	4	1	1	1	1	4	Quarterly Audit & Performance Committee reports and council Resolution	
		Number of internal audit reviews conducted on AFS, IDP and Budget by 30 June 2027		Internal	New	1	N/A	N/A	2	3	Internal Audit Report & Audit Committee minutes confirming tabling	
Risk Management	To have and maintain an effective, efficient and transparent system of risk management	Number of quarterly anti-fraud and corruption awareness campaigns held per quarter	GGO5	Internal	2	N/A	1	N/A	1	2	Attendance Register	Office of the Municipal Manager
		Number of Risk Committee Meetings held per quarter		Internal	4	1	1	1	4	4	Risk committee Agenda pack	

Project Name	Priority Programme	KPI	IDP Ref No	Budget R	Baseline 2025/26	Quarterly Targets 2026/2027					Portfolio of Evidence	Responsible Department
						Q1	Q2	Q3	Q4	Annual		
		Number of Risk Management reports submitted to the Audit Committee per quarter		Internal	4	1	1	1	1	4	RMAFAAC Chairpersons report	
		Number of Business Continuity Plan tests conducted by 30 June 2027				N/A	N/A	1	2	BCP test report & attendance register		
		% execution of Risk management implementation within prescribed timeframes per quarter (Total organization)				25%	50%	75%	100%			
		Institutional Risk Assessment conducted by 30 June 2027				1	N/A	N/A	N/A	1		
Public Participation	To intensify community participation in the municipal activities	% of strategic risk mitigation controls implemented as per Strategic Risk Register by 30 June 2027	GGO6	Internal	100%	60%	60%	60%	60%	60%	Strategic Risk Register & Strategic Risk monitoring report	Office of the Municipal Manager
		Number of Public participation consultation (Annual Report & IDP/Budget) conducted by 30 June 2027				N/A	N/A	1	2	Invitation, minutes and attendance register		
		State of Municipal Address conducted by 30 June 2027				1	N/A	N/A	1	Attendance register, proof of public notice		
Ward committee support	To ensure the maximum participation	Number of Ward Committees meeting held per month per ward		3 774 100	New	93	93	93	372	Agenda, minutes and attendance register		

Project Name	Priority Programme	KPI	IDP Ref No	Budget R	Baseline 2025/26	Quarterly Targets 2026/2027					Portfolio of Evidence	Responsible Department
						Q1	Q2	Q3	Q4	Annual		
Community Mass meetings	of ward committees	Hosting of Annual Ward Committee Conference by 30 June 2027			New	N/A	N/A	1	N/A	1	Attendance register, conference report, approved conference programme/agenda	Office of the Municipal Manager
		Number of annual Ward Committee operational plans submitted to Council by 30 June 2027			New	N/A	N/A	31	31	Signed approved Ward Committee Operational Plan per ward		
		Ward Committee Training conducted by 30 June 2027			1	N/A	N/A	1	N/A	1	Signed attendance register & training report	
Reviewed indigent register	Strengthening Community Participation through monthly ward meetings	Number of monthly community/ward meetings held per quarter	GGO8	Internal	New	31	31	31	31	124	Agenda, attendance register & minutes	Office of the Municipal Manager
		To enhance Service Delivery	GGO7	5 170 000	New	1	N/A	N/A	N/A	1	Reviewed Indigent register, Indigent verification report and Council Resolution	
Reviewed indigent register	To enhance Service Delivery	Number of new indigent households registered per quarter			New	1 000	1 000	1 000	1 000	4 000	Indigent register & approved applications forms	Office of the Municipal Manager
		Number of indigent households provided with access to free basic electricity services per quarter			New	1 000	1 000	1 000	1 000	4 000	Indigent register & Billing report/Free Basic Electricity Upload	

10. CONCLUSION

The SDBIP is a vital monitoring tool for the mayor and council to monitor the 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 (monthly reporting), section 72 (mid-year report) and section 46 (end-of-year annual reports). This enables the Executive 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.

11. APPROVAL

SIGNED:



DATE: 23/06/2026

EXECUTIVE MAYOR: CLLR. N.S MTSWENI